Budget Review
General and Related Funds

Gen. Corp – Unrestricted

- Net Revenue over Expenses Est. Actual 18-19 is $(1,853,761) which when compared to the balance projected in January when analyzing reserves $(4,031,570) is $2,177,809 more favorable. After adding back Nofsinger - $859,000 - which was rebudgeted for FY19-20 and adjusting for the difference in debt service for the refinancing of Washington 223 – $207,614 the balance is $1,111,195 more favorable than anticipated.
- Budget 19-20 reflects the following planned projects funded from Reserves:
  - N. Lawndale - $677,500
  - W. Holland - $287,500
  - Stratford bridge replacement - $385,000
  - Transfer to Stormwater Management for N. Lawndale - $800,000
  - Transfer to Freedom Parkway/Lakeshore Dr. - $412,500
  - Total funded from General Fund Reserves - $2,562,500
- Capital projects funded from Home Rule Sales tax for Infrastructure ($840,000)
  - Seal coat - $550,000
  - Recreation trails local match - $119,502
  - Safe Routes to Schools local match - $134,011
  - Curb/gutter/sidewalk - $72,500
  - Total - $876,013

Leg./Admin.
- Operations increase due to:
  - New financial accounting system - $200,000
  - Increased support for new accounting system and Time Clock Plus - $13,000
- No new personnel requested

City Hall
- Personnel decrease due to:
  - Anticipated retirement of janitor - $57,600
- Operations increase due to:
  - Contractual cleaning and landscaping services - $16,000

Streets
- Personnel increase – 4%; health insurance increase due to changes in coverage (single to family)
- Operations increase due to:
  - Increased curb and gutter and sidewalk replacement - $37,500
  - Increased snow and ice control due to price increase - $20,000
- Capital increase due to:
  - Planned projects funded from Reserves:
    - N. Lawndale - $677,500
    - W. Holland - $287,500
    - Stratford bridge replacement - $385,000

Police

- Personnel reflects request for additional officer for MEG unit less reduction due to dispatch in FY18-19 for partial year (total full-time and part-time FTE 4.8) to administrative specialists (total full-time and part-time FTE (2.8) in FY19-20 due to fully implemented transition to TC3
- Operations increase due to:
  - Increased data processing support for CJIS and Microsoft 360 support - $12,000
  - Increased software - $13,325
  - Increase in communications for signal strength boosters (10) - $10,000
  - Reallocation of charges between Police and Fire due to call volume results in decrease of $2,189 for TC3 contractual expenses for Police budget (overall 2% increase budgeted for contract
- Capital decrease of $37,700

Tourism/Econ. Dev.

- Personnel increase due to health insurance coverage changes (single to family plan)

Planning & Zoning

- Personnel increase due to health insurance coverage changes (single to family plan)

Fire & Rescue

- Operations increase due to:
  - Equipment funding per contract - $80,000
  - Increased WFD&RS payments per contract - $18,818
  - Increased TC3 payments per allocation of anticipated 2% increase - $7,735
- Capital increase due to:
  - Roof repairs - $90,000
  - Blacktop resurfacing and paving training center - $50,500

Telecommunications Tax

- Decrease in projected Telecommunications Tax due to trending down - $30,000
- Increased transfer to Police and Fire & Rescue for anticipated 2% increase in TC3 contract - $5,546
- TC3 contractual payments in excess of revenue in fund - $45,500
- Projected balance FYE 4/30/20 - $1,444,126

WACC Debt Service

- Bond refinanced with South Side Bank due 5/15/29
- 1/4% Home Rule Sales Tax funds the debt service of approximately $356,000 per year
- WACC has made payments of $50,000 per year since FY 2010-11 (10 years) and will make payments of $75,000 per year beginning FY 2021-21 (10 years) for total payments of $1,250,000 toward the $5,000,000 bond

Washington 223 Debt Service

- Loan paid in full in the amount of $4,965,801 with new loan for $1,000,000 issued with Busey Bank due 6/2/2028 with debt service at $124,771 per year.
- Farm lease income of approximately $60,000 received in prior years, requiring a transfer from General Fund of $64,771 to cover debt service

Recreation Trail Extension

- Includes expenses for Centennial Rd. – McCluggage to School St. and Bus. Rte. 24 – Gilman to Eagle
- Local match is $119,502 from General Fund

Safe Routes to Schools

- Grants have been applied for and should be notified in April
- Expenses for both District 51 and 52
- Local match is $134,011 from General Fund

Nofsinger Realignment

- Rebudgeted project
- Contemplates $1,759,000 IDOT – HSIP grant for Nofsinger Intersection Improvement
- Local match is $750,000 from General fund

Freedom Parkway/Lakeshore Dr. Capital Project

- Reserve funded project
- Anticipates grant funding of $752,500
- Local match is $412,500 from General Fund

Stormwater Management

- Reserve funded projects:
  - N. Lawndale - $650,000
  - W. Holland - $125,000
- Grant opportunities - $500,000
- Transfer from General Fund - $800,000

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Bal.			$ 10,923,862	$ 11,444,945	$ 9,575,930
Unrestricted	$ 8,413,840	$ 7,966,104	$ 8,683,079	$ 11,178,538	$ 9,307,075
L/A	808	710	1,500	2,200	1,400
City Hall	14,704	15,438	18,480	15,600	11,600
Streets	244,343	276,070	265,000	270,250	273,773
Police	480,719	687,580	702,100	740,542	675,511
Tourism/EDC	75,594	68,721	68,000	68,000	70,000
Planning/Zoning	0	0	0	0	0
Fire/Rescue	18,616	18,318	18,000	24,743	25,000
N. Cumm. Road. Impr.	2,212	23	500	0	500
Telecommunications Tax	297,449	302,044	265,000	248,000	243,000
TOTAL	$ 9,548,285	$ 9,335,008	$ 10,021,659	$ 12,547,873	$ 10,607,859
EXPENDITURES:					
Personnel	$ 4,994,185	$ 5,299,311	$ 5,296,640	$ 5,086,631	$ 5,251,500
Operations	1,676,500	1,773,572	2,386,724	2,099,589	2,821,698
Capital	44,600	2,247,260	1,309,400	935,541	2,434,200
Debt Service	0	0	0	0	0
Inter-Fund Transfers	1,209,263	1,453,770	2,338,491	6,315,627	3,377,962
TOTAL	$ 7,924,548	$10,773,913	$ 11,331,255	$ 14,437,388	$ 13,885,360
Revenue Over (Under) Expend.	$ 1,623,737	$ (1,438,905)	$ (1,309,596)	$ (1,889,515)	$ (3,277,501)
End. Cash Balance					$ 6,298,430

Unrestricted	$ 4,872,569
Recycling Grant	(20,500)
Tele. Tax	1,444,126
N. Cumm. Rd.	2,235
	$ 6,298,430

GENERAL CORPORATE UNRESTRICTED
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 9,270,832	$ 9,942,630	$ 8,084,069
Min. Std. Bal. (a)					$ 2,326,769
Surplus Funds					$ 5,757,300
REVENUES:					
Tax:					
Property	$ 350,333	$ 194,529	$ 195,579	$ 194,566	$ 336,075
Sales	2,943,954	3,010,442	3,060,000	3,137,500	3,100,000
Local Use	372,490	412,091	430,000	456,000	525,000
Home Rule	2,131,365	2,115,169	2,000,000	2,120,000	2,100,000
Home Rule for Infrastructure	0	0	700,000	690,000	840,000
Prop.Repl.	4,884	0	0		
State Inc.	1,426,953	1,408,902	1,570,000	1,571,000	1,669,000
Video Gaming Tax	59,635	60,462	65,000	65,000	65,000
License:					
Liquor	33,634	30,081	32,000	30,000	30,000
Video Gaming	1,641	5,775	1,000	4,600	5,000
Franchise:					
Ameren	123,162	147,535	145,000	147,000	145,000
Cable	302,996	235,453	250,000	230,000	230,000
Solid Waste	2,000	2,000	2,000	2,000	2,000
Electric Aggregation	56,385	52,066	50,000	53,000	50,000
Interest	79,399	112,125	50,000	60,000	50,000
Misc. Inc.	5,407	23,998	2,500	15,000	5,000
Sale of Equipment/Land	10,972	0	0	0	0
Fines:					
Court	57,884	63,365	60,000	70,000	65,000
Parking	800	3,970	1,000	3,500	3,000
Liquor	0	0	1,000	0	1,000
Ord. Viol.	26,590	34,790	25,000	35,000	30,000
Fees:					
Bld. & Signs	35,905	29,444	25,000	32,000	25,000
Forf. Bld. Fees	1,400	1,700	1,000	1,000	1,000
Var./Plats/Misc.	2,436	1,550	2,000	1,500	2,000
Enterprise Zone App. Fee	5,607	12,879	7,500	24,000	20,000
Yard Waste Stickers	7,096	7,778	7,500	10,000	8,000
TOTAL COLLECTIONS	$ 8,042,928	$ 7,966,104	$ 8,683,079	$ 8,952,666	$ 9,307,075
T/F From:					
Stormwater Management	0	0	0	1,225,872	0
WACC Debt Service	370,912	0	0	0	0
Washington 223 Impr.	0	0	0	1,000,000	0
TOTAL	$ 8,413,840	$ 7,966,104	$ 8,683,079	$ 11,178,538	$ 9,307,075
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	124,972	450,449	1,476,250	5,415,227	2,356,708
TOTAL	$ 124,972	$ 450,449	$ 1,476,250	$ 5,415,227	$ 2,356,708
Revenue Over (Under) Expend.	$ 8,288,868	$ 7,515,655	$ 7,206,829	$ 5,763,311	$ 6,950,367
Intra T/F	$ 6,765,895	$ 9,215,373	$ 8,482,471	$ 7,621,872	$ 10,161,868
Net Rev. Over (Under) Exp.	$ 1,522,973	$ (1,699,718)	$ (1,275,642)	$ (1,858,561)	$ (3,211,501)
End. Cash Balance					**$ 4,872,569**
Min. Std. Bal. (a)					$ 2,326,769
Surplus Funds					**$ 2,545,800**

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	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						
			$ 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						
Stormwater Mgmnt.			$ 0	$ 0	$ 0	$ 800,000
WACC Debt Service Fund			305,749	309,250	309,269	307,437
Nofsinger Realingment Proj.			25,924	859,000	8,800	750,000
Washington 223 Debt Service Fund			63,776	270,000	5,064,158	64,771
Freedom Parkway/Lakeshore Dr. Cap. Proj.			0	0	0	412,500
ESDA			55,000	38,000	33,000	22,000
TOTAL INTER-FUND TRANSFERS			$ 450,449	$ 1,476,250	$ 5,415,227	$ 2,356,708
TOTAL EXPENDITURES			$ 450,449	$ 1,476,250	$ 5,415,227	$ 2,356,708
Intra-Fund Transfers						
L/A			$ 674,989	$ 742,750	$ 670,097	$ 973,350
City Hall			74,603	85,248	83,528	49,228
Streets			3,824,919	2,883,201	2,413,894	4,091,741
Police			3,579,200	3,681,687	3,440,211	3,723,461
Tourism/Economic Dev.			102,850	81,675	69,740	85,675
Planning, Zoning & Code Enforcement			372,123	362,940	295,795	367,825
Fire/Rescue			586,689	644,970	648,607	870,588
TOTAL INTRA-FUND TRANSFERS			$ 9,215,373	$ 8,482,471	$ 7,621,872	$ 10,161,868
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 9,665,822	$ 9,958,721	$ 13,037,099	$ 12,518,576

LEGISLATIVE/ADMINISTRATIVE 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	$ 0	$ 0
REVENUES:					
Grant Proceeds	$ 0	$ 0	$ 0	$ 0	$ 0
T/F From:					
Water Fund	404	355	750	1,100	700
Sewer Fund	404	355	750	1,100	700
GF Unrestricted	664,573	674,989	742,750	670,097	973,350
TOTAL	$ 665,381	$ 675,699	$ 744,250	$ 672,297	$ 974,750
EXPENDITURES:					
Personnel	$ 530,342	$ 523,216	$ 546,800	$ 490,300	$ 560,200
Operations	118,595	137,628	176,250	167,297	393,850
Capital	4,044	3,555	17,500	11,000	17,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	12,400	11,300	3,700	3,700	3,700
TOTAL	$ 665,381	$ 675,699	$ 744,250	$ 672,297	$ 974,750
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
Mayor	1.00	1.00				
Aldermen	8.00	8.00				
City Clerk	0.85	0.85				
City Treasurer	1.00	1.00				
Elected Salaries			$ 85,766	$ 90,000	$ 86,000	$ 91,000
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			269,832	320,000	250,000	335,000
P-T Accountant	0.00	0.00				
Part Time Wages			35,682	0	36,500	0
Overtime			10,012	10,000	12,000	10,000
Unused Sick Time			1,868	5,000	2,300	5,200
Group Insurance			97,992	99,000	82,000	96,000
Retiree Health Insurance			17,801	18,000	18,000	19,000
Health Savings Plan Contribution			3,480	3,500	2,800	3,200
Workers Comp. Insurance			437	600	350	400
Unemployment Insurance Tax			346	700	350	400
TOTAL FTE YEARS	14.25	14.25				
TOTAL PERSONNEL			$ 523,216	$ 546,800	$ 490,300	$ 560,200
Operations Detail						
Repair & Maint.-Equip. (Contr.)			$ 2,637	$ 2,500	$ 3,400	$ 2,900
Engineering Fees			4,372	0	0	0
Legal Fees			28,440	20,000	18,000	20,000
Liquor Code Enforce.-Legal			0	2,000	0	2,000
Data Processing Support			24,790	30,000	28,400	43,200
Professional Fees			6,100	9,200	8,700	11,000
Animal Control			13,360	14,000	13,360	14,000
Postage Expense			2,632	5,500	3,800	4,200
Communications			6,893	6,600	6,200	6,400
Publishing Fees			405	800	980	1,000
Printing Fees			3,878	8,000	4,600	8,100
Recruitment			74	500	28,000	1,100
Membership Dues			5,619	6,600	4,500	6,400
Training-Elected Officials			4,095	14,000	3,000	14,000
Training-Staff			1,048	5,000	1,700	5,000
Subscriptions			306	400	400	400
Reference Materials/Manuals			398	700	520	600
Software			1,592	3,500	5,000	203,700
Surety Bond Expenses			506	600	1,500	1,500
Lease/Rent Expense			3,422	3,500	0	3,500
Repair & Maint.-Equip. (Comm.)			1,956	1,800	1,500	1,800
Office Supplies			4,486	5,500	5,800	6,000
Misc. Equip.			949	2,000	2,000	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			7,097	15,000	15,000	14,500
Grant Disbursement			0	0	0	0
City Administrator Expense			0	2,500	0	2,500
Community Support			1,897	2,500	937	2,500
Yard Waste Stickers			8,000	8,000	10,000	10,000
Contingency			0	5,000	0	5,000
Bad Debt Expense			2,676	500	0	500
TOTAL OPERATIONS			$ 137,628	$ 176,250	$ 167,297	$ 393,850
Capital Detail						
Purchase:						
Building			$ 0	$ 0	$ 0	$ 0
Building Engineering			0	0	0	0
Equipment			3,555	17,500	11,000	17,000
TOTAL CAPITAL			$ 3,555	$ 17,500	$ 11,000	$ 17,000
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
MERF			$ 6,300	$ 3,400	$ 3,400	$ 3,400
Capital Replacement Fund			5,000	300	300	300
TOTAL INTER-FUND TRANSFERS			$ 11,300	$ 3,700	$ 3,700	$ 3,700
TOTAL EXPENDITURES			$ 675,699	$ 744,250	$ 672,297	$ 974,750

CITY HALL
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	$ 0	$ 0
REVENUES:					
T/F From:					
GF Unrestr.	$ 74,793	$ 74,603	$ 85,248	$ 83,528	$ 49,228
Water	7,352	7,719	9,240	7,800	5,800
Sewer	7,352	7,719	9,240	7,800	5,800
TOTAL	$ 89,497	$ 90,041	$ 103,728	$ 99,128	$ 60,828
EXPENDITURES:					
Personnel	$ 44,634	$ 47,539	$ 57,600	$ 47,700	$ 0
Operations	28,886	29,655	34,800	30,600	51,000
Capital	12,852	3,019	1,500	11,000	0
Debt Service	0	0	0	0	0
Inter-Fund T/F	3,125	9,828	9,828	9,828	9,828
TOTAL	$ 89,497	$ 90,041	$ 103,728	$ 99,128	$ 60,828
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR CITY HALL

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
Custodian	1.00	0.00				
Regular Salaries			$ 45,468	$ 45,500	$ 45,500	$ 0
Overtime			0	0	100	0
Part-time Salaries			0	0	0	0
Unused Sick Time			171	700	600	0
Group Insurance			0	9,000	0	0
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			389	800	500	0
Unemployment Insurance Tax			0	0	0	0
Workers Comp. Insurance			1,179	1,100	1,000	0
Uniform Rental			332	500	0	0
TOTAL FTE YEARS	1.00	0.00				
TOTAL PERSONNEL			$ 47,539	$ 57,600	$ 47,700	$ 0
Operations Detail						
R/M Building (Cont.)			$ 5,110	$ 4,600	$ 4,100	$ 21,500
R/M Equipment (Cont.)			2,286	3,000	2,800	3,000
Communications			11,579	11,600	11,600	11,700
Recruitment			0	200	0	0
Electricity			4,464	6,000	4,500	5,000
Heating			1,743	1,900	1,500	1,800
Property Insurance			1,819	2,000	1,900	2,100
R/M - Buildings (Comm.)			420	1,000	500	1,400
R/M-Equipment (Comm.)			251	500	500	500
Operating Supplies			648	1,500	700	1,000
Misc. Equipment			165	1,000	1,000	1,000
Janitorial Supplies			840	1,000	1,000	1,000
Misc. Expenses			330	500	500	1,000
TOTAL OPERATIONS			$ 29,655	$ 34,800	$ 30,600	$ 51,000
Capital Detail						
Purchase:						
Bldg./Property			$ 3,019	$ 0	$ 11,000	$ 0
Equipment			0	0	0	0
System Engineering			0	0	0	0
Landscaping			0	1,500	0	0
TOTAL CAPITAL			$ 3,019	$ 1,500	$ 11,000	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
T/F to Capital Replacement Fund			$ 9,828	$ 9,828	$ 9,828	$ 9,828
TOTAL INTER-FUND TRANSFERS			$ 9,828	$ 9,828	$ 9,828	$ 9,828
TOTAL EXPENDITURES			$ 90,041	$ 103,728	$ 99,128	$ 60,828

STREETS
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:					
Street	$ 0	$ 0	$ 0	$ 0	$ 0
Property Repl.	7,964	3,824	7,000	7,500	8,000
Fee:					
Sidewalk Reim.	1,845	2,973	2,000	2,000	2,000
Curb & Gutter Rest.	0		0	0	0
Road and Bridge	200,484	212,777	220,000	216,500	220,000
Grant Proceeds	2,500	18,492	0	750	0
Insurance Proceeds	0		0	0	0
Recycling Grant	16,254	16,254	16,000	20,500	20,500
Miscellaneous	10,080	21,750	20,000	23,000	20,000
TOTAL COLLECTIONS	239,127	276,070	265,000	270,250	270,500
T/F From:					
GF Unrestricted	1,623,681	3,824,919	2,883,201	2,413,894	4,091,741
Water Fund	1,608	0	0	0	0
Sewer Fund	3,608	0	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	3,273
TOTAL BUDG. FUNDS	$ 1,868,024	$ 4,100,989	$ 3,148,201	$ 2,684,144	$ 4,365,514
EXPENDITURES:					
Personnel	$ 773,769	$ 809,785	$ 817,900	$ 830,700	$ 850,400
Operations	474,139	440,412	630,150	500,317	670,950
Capital	15,915	2,164,521	1,148,000	766,817	2,182,000
Debt Service	0	0	0	0	0
Inter T/F	604,638	702,525	568,151	606,810	682,664
TOTAL	$ 1,868,461	$ 4,117,243	$ 3,164,201	$ 2,704,644	$ 4,386,014
Revenue Over (Under) Expenditures	$ (437)	$ (16,254)	$ (16,000)	$ (20,500)	$ (20,500)
RECYCLING GRANT					
Recycling Grant BB	$ (19,164)	$ (19,601)	$ (48,601)	$ (48,092)	$ (73,042)
Revenue	16,254	16,254	16,000	20,500	20,500
Expenditures	16,691	44,745	53,000	45,450	48,850
Recycling Grant EB	$ (19,601)	$ (48,092)	$ (85,601)	$ (73,042)	$ (101,392)
From Recycling Grant (limited to amount of grant)	$ 437	$ 16,254	$ 16,000	$ 20,500	$ 20,500
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
Public Works Director	0.50	0.50				
Public Works Manager	0.60	0.60				
Street Supervisor	0.85	0.85				
Water/Sewer Distr. Supv.	0.10	0.10				
Street Foreman	1.00	1.00				
Laborers	5.45	5.45				
STP Operator	0.05	0.05				
Customer Serv. Specialist	0.25	0.25				
Regular Salaries			$ 490,635	$ 505,000	$ 511,000	500,000
Alloc. to Recycling Grant			(25,796)	(27,000)	(27,000)	(28,500)
PW Seasonal	0.50	0.50				
Grounds Mtnce.	0.85	0.85				
Part-Time Wages			29,045	36,000	33,000	36,500
Overtime			22,072	28,000	24,000	25,000
Standby			5,150	5,000	5,700	6,000
Unused Sick Time			4,956	4,800	6,000	6,500
Group Insurance			199,868	175,000	194,000	216,000
Retiree Health Insurance			35,521	36,000	36,000	35,000
Health Savings Plan Contribution			5,527	6,400	6,100	7,400
Workers Comp. Insurance			37,857	42,000	37,500	42,000
Uniform Rental			3,792	4,000	3,500	3,500
Unemployment Insurance Tax			1,158	2,700	900	1,000
TOTAL FTE YEARS	10.15	10.15				
TOTAL PERSONNEL			$ 809,785	$ 817,900	$ 830,700	$ 850,400
Operations Detail						
R/M Building - Cont.			$ 6,294	$ 19,500	$ 19,500	$ 24,000
R/M Equipment - Cont.			2,647	2,500	2,350	3,500
R/M Sidewalk Repl. - Cont.			14,781	20,000	17,500	21,000
R/M Streetscaping - Cont.			15,424	22,500	22,500	25,000
R/M Street Misc. - Cont.			18,538	78,500	48,750	135,500
Engineering Fees			0	10,000	7,500	7,500
Legal Fees			4,792	6,500	5,000	6,500
Drug/Alcohol Testing			94	300	300	350
Data Processing Support			768	1,500	1,250	1,500
Professional Fees			9,171	12,500	12,500	15,000
Communications			11,096	11,500	9,020	10,000
Printing/Advertising			1,394	1,250	1,500	2,000
Membership Dues			175	1,100	1,060	1,100
Training			1,869	2,000	2,000	2,250
Ref. Materials/Manuals			37	250	400	250
Software			1,644	2,750	2,000	2,750
Electricity			70,777	72,500	47,500	50,000
Heating			11,906	10,000	6,530	11,000
Property Insurance			4,802	5,300	4,900	5,400
Lease/Rent Expense			10,272	28,200	7,000	25,000
R/M Buildings - Comm.			1,973	1,500	1,500	1,750
R/M Equipment - Comm.			5,266	3,500	5,140	5,500
R/M Asphalt - Comm.			15,174	25,000	22,500	25,000
R/M Pavement Marking - Comm.			5,964	8,500	5,000	5,000
R/M Snow/Ice Control - Comm.			67,553	100,000	122,500	120,000
R/M Sand/Gravel - Comm.			8,859	16,000	5,250	22,500
R/M Concrete & Flowable - Comm.			26,227	30,000	20,000	25,000
R/M Street Misc. - Comm.			51,356	55,000	30,000	40,000
Office Supplies			594	500	500	500
Operating Supplies			3,914	5,000	3,000	4,500
Health & Safety Equipment			3,704	3,500	3,500	3,750
Misc. Equipment			11,183	10,000	8,250	10,000
Recycling Grant Expenses			44,745	53,000	45,450	48,850
Misc. Expenses			7,419	10,000	8,667	9,000
TOTAL OPERATIONS			$ 440,412	$ 630,150	$ 500,317	$ 670,950
Capital Detail						
Purchase:						
Equipment			$ 27,088	$ 35,000	$ 17,500	$ 32,000
Bld./Property			214,889	175,500	75,000	120,000
System Construction			1,892,851	760,000	499,817	1,765,000
System Engineering			6,523	170,000	160,000	240,000
System Legal			2,110	5,000	5,000	5,000
Traffic Signals			21,060	2,500	9,500	20,000
TOTAL CAPITAL			$ 2,164,521	$ 1,148,000	$ 766,817	$ 2,182,000
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
S. Cummings DS Fund			$ 63,355	$ 0	$ 0	$ 0
Cruger Rd. DS Fund			68,999	0	0	0
MFT			0	0	0	0
MERF			427,000	390,000	390,000	420,000
Capital Replacement Fund			6,637	9,151	9,151	9,151
Safe Routes to Schools			0	0	0	134,011
Recreation Trail Ext.			136,534	169,000	207,659	119,502
TOTAL INTER-FUND TRANSFERS			$ 702,525	$ 568,151	$ 606,810	$ 682,664
TOTAL EXPENDITURES			$ 4,117,243	$ 3,164,201	$ 2,704,644	$ 4,386,014

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.	3,476,204	3,579,200	3,681,687	3,440,211	3,723,461
GF Telecommunications	0	21,000	239,189	218,189	237,000
Pol. Spec. Proj.	8,409	4,434	36,900	74,096	6,900
TOTAL	$ 3,956,923	$ 4,287,780	$ 4,622,976	$ 4,398,942	$ 4,635,972
EXPENDITURES:					
Personnel	3,425,695	3,697,964	3,673,200	3,517,591	3,625,300
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	275,068	275,962	275,462	320,462
TOTAL	$ 3,956,923	$ 4,287,780	$ 4,622,976	$ 4,398,942	$ 4,635,972
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		228,000
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		71,000		65,000
Overtime-Officers				298,231		275,000		345,000		325,000
Overtime-Pol. Admin.				57,377		60,000		17,000		20,000
Unused Sick Time				24,421		35,000		27,000		30,000
Group Insurance				598,411		565,000		500,000		530,000
Retiree Health Insurance				74,161		74,000		74,000		50,000
Health Savings Plan Contribution				24,637		27,000		25,000		26,000
Workers Comp. Insurance				33,074		33,000		29,000		33,000
Clothing Allowance				29,761		32,000		25,000		26,000
Unemployment Insurance Tax				3,250		7,500		2,700		3,000
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	$	3,517,591	$	3,625,300
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				3,068		20,462		20,462		20,462
MERF				272,000		255,000		255,000		300,000
TOTAL INTER-FUND TRANSFERS			$	275,068	$	275,962	$	275,462	$	320,462
TOTAL EXPENDITURES			$	4,287,780	$	4,622,976	$	4,398,942	$	4,635,972

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	69,740	85,675
TOTAL	$ 92,984	$ 171,571	$ 149,675	$ 137,740	$ 155,675
EXPENDITURES:					
Personnel	$ 34,756	$ 36,071	$ 36,200	$ 36,600	$ 41,700
Operations	58,228	135,500	113,475	101,140	113,975
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	$ 137,740	$ 155,675
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	3,500	8,100
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			537	600	600	600
Unemployment Insurance Tax			0	0	0	0
TOTAL FTE YEARS	0.35	0.35				
TOTAL PERSONNEL			$ 36,071	$ 36,200	$ 36,600	$ 41,700
Operations Detail						
Contractual Services			$ 32,460	$ 45,400	$ 47,500	$ 50,000
Legal Fees			2,769	500	7,000	3,000
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	19,750	31,000
Bad Debt Expense			53,185	0	0	0
TOTAL OPERATIONS			$ 135,500	$ 113,475	$ 101,140	$ 113,975
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	$ 137,740	$ 155,675

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	295,795	367,825
TOTAL	$ 294,454	$ 372,123	$ 362,940	$ 295,795	$ 367,825
EXPENDITURES:					
Personnel	$ 184,989	$ 184,736	$ 164,940	$ 163,740	$ 173,900
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	$ 295,795	$ 367,825
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	$ 123,000
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	35,000
Retiree Health Insurance			7,266	7,300	7,300	7,800
Health Savings Plan Contribution			844	900	900	1,000
Workers Comp. Insurance			2,478	2,300	2,100	2,300
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	$ 163,740	$ 173,900
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	$ 295,795	$ 367,825

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	648,607	870,588
GF Tele. Tax	0	4,000	44,265	40,265	52,000
TOTAL BUDG. FUNDS	$ 633,416	$ 609,007	$ 707,235	$ 713,615	$ 947,588
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	630,036	594,145	682,235	683,615	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	$ 713,615	$ 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	2,600	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	$ 683,615	$ 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	$ 713,615	$ 947,588

N. CUMMINGS ROADWAY IMPROVEMENT FEE
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance		$ 0	$ 2,212	$ 2,235	$ 2,235
REVENUES:					
Roadway Impr. Fee	$ 2,160	$ 0	$ 500	$ 0	$ 500
Interest	52	23	0	0	0
TOTAL COLLECTIONS	$ 2,212	$ 23	$ 500	$ 0	$ 500
T/F From Tele. Tax	0	0	0	0	0
TOTAL BUDG. FUNDS	2,212	23	500	0	500
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	$ 2,212	$ 23	$ 500	$ 0	$ 500
Intra T/F	0	0	500	0	500
Net Rev. Over (Under) Exp.	$ 2,212	$ 23	$ 0	$ 0	$ 0
End. Cash Balance					$ 2,235

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	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						
N/A			0	0	0	0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
System construction			$ 0	$ 0	$ 0	$ 0
System engineering			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			$ 0	$ 0	$ 0	$ 0
Intra-Fund Transfers						
GF-Telecommunication Tax			$ 0	$ 500	$ 0	$ 500
TOTAL INTRA-FUND TRANSFERS			$ 0	$ 500	$ 0	$ 500
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 0	$ 500	$ 0	$ 500

GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Bal.			$ 1,650,818	$ 1,500,080	$ 1,489,626
REVENUES:					
Telecommunications Tax	$ 283,909	$ 244,144	$ 250,000	$ 226,000	$ 220,000
Interest	13,540	19,059	15,000	22,000	23,000
IDOT Enhancement Grant	0	0	0	0	0
TOTAL COLLECTIONS	297,449	263,203	265,000	248,000	243,000
T/F N. Cum. Rdway Imp.	0	0	500	0	500
T/F Rec. Trail Extension	0	38,841	0	0	0
TOTAL REVENUE	$ 297,449	$ 302,044	$ 265,500	$ 248,000	$ 243,500
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	198,460	0	0	0	0
TOTAL	$ 198,460	$ 0	$ 0	$ 0	$ 0
Revenue Over (Under) Expenditures	$ 98,989	$ 302,044	$ 265,500	$ 248,000	$ 243,500
Intra T/F	0	25,000	283,454	258,454	289,000
Net Rev. Over (Under) Exp.	$ 98,989	$ 277,044	$ (17,954)	$ (10,454)	$ (45,500)
End. Cash Balance					$ 1,444,126

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	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						
Professional Fees			$ 0	$ 0	$ 0	$ 0
Rte. 8 Reimb. to IDOT			51,492	0	0	0
			$ 51,492	$ 0	$ 0	$ 0
Capital Detail						
Bld./Property			$ 0	$ 0	$ 0	$ 0
Purchase - System Engineering			0	0	0	0
Purchase - System Construction			0	0	0	0
Purchase - System Legal			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Storm Water Management			$ 0	$ 0	$ 0	$ 0
Dallas Road Improvement			0	0	0	0
Rec Trail Extension			0	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 51,492	$ 0	$ 0	$ 0
Intra-Fund Transfers						
GF Police			$ 21,000	$ 239,189	$ 218,189	$ 237,000
GF Fire & Rescue			4,000	44,265	40,265	52,000
TOTAL INTRA-FUND TRANSFERS			$ 25,000	$ 283,454	$ 258,454	$ 289,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 76,492	$ 283,454	$ 258,454	$ 289,000

WACC DEBT SERVICE FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			$ 0	$ 0	$ 0
REVENUES:					
Interest	$ 1,499	$ 0	$ 0	$ 0	$ 0
WACC Payment	50,000	50,000	50,000	50,000	50,000
Transfer From:					
GC Fund	0	305,749	309,250	309,269	307,437
TOTAL	$ 51,499	$ 355,749	$ 359,250	$ 359,269	$ 357,437
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	281,292	355,749	359,250	359,269	357,437
Inter-Fund Transfers	370,912	0	0	0	0
TOTAL	$ 652,204	$ 355,749	$ 359,250	$ 359,269	$ 357,437
Revenue Over (Under) Expenditures	$ (600,705)	$ 0	$ 0	$ 0	$ 0
End. Fund Balance					$ 0

SUPPORTING DETAIL FOR WACC DEBT SERVICE 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						
Misc.			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
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
Debt Service Detail						
Principal			$ 260,000	$ 270,000	$ 270,000	$ 275,000
Interest			95,749	89,250	89,269	82,437
TOTAL DEBT SERVICE			$ 355,749	$ 359,250	$ 359,269	$ 357,437
Inter-Fund Transfer Detail						
Gen. Fund Unrestr.			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 355,749	$ 359,250	$ 359,269	$ 357,437

WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			$ 0	$ 0	$ 0
REVENUES:					
Lease Income	$ 39,830	$ 79,659	$ 30,000	$ 60,000	$ 60,000
Interest	0	0	0	0	0
Loan Proceeds	0	0	0	1,000,000	0
Transfers From:					
GC Fund	79,091	63,776	270,000	5,064,158	64,771
Nofsinger Realignment	0	0	0	0	0
TOTAL	$ 118,921	$ 143,435	$ 300,000	$ 6,124,158	$ 124,771
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	138,836	138,836	300,000	5,124,158	124,771
Inter-Fund Transfers	0	0	0	1,000,000	0
TOTAL	$ 138,836	$ 138,836	$ 300,000	$ 6,124,158	$ 124,771
Revenue Over (Under) Expenditures	$ (19,915)	$ 4,599	$ 0	$ 0	$ 0
End. Fund Balance					$ 0

SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE 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						
Misc.			$ 84	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 84	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
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
Debt Service Detail						
Debt Service			$ 138,836	$ 300,000	$ 5,124,158	$ 124,771
TOTAL DEBT SERVICE			$ 138,836	$ 300,000	$ 5,124,158	$ 124,771
Inter-Fund Transfer Detail						
Gen Fund - Unrestr.			$ 0	$ 0	$ 1,000,000	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 1,000,000	$ 0
TOTAL EXPENDITURES			$ 138,920	$ 300,000	$ 6,124,158	$ 124,771

RECREATION TRAIL EXTENSION PROJECT FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			$ 0	$ 0	$ 0
REVENUES:					
Grant Proceeds	0	0	0	0	0
TAP Grant	0	228,620	283,000	288,492	0
ITEP Grant	508,050	0	0		255,840
Transfers From:					
Telecom Fund	0	0	0	0	0
Gen. Fd-Streets	0	136,534	169,000	207,659	119,502
TOTAL	$ 508,050	$ 365,154	$ 452,000	$ 496,151	$ 375,342
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	695,758	387,872	452,000	496,151	375,342
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	72,357	0	0	0
TOTAL	$ 695,758	$ 460,229	$ 452,000	$ 496,151	$ 375,342
Revenue Over (Under) Expenditures	$ (187,708)	$ (95,075)	$ 0	$ 0	$ 0
End Fund Balance					$ 0

SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION PROJECT 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						
Misc.			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
Equipment			$ 0	$ 0	$ 0	$ 0
Building/Land Improvement			0	0	0	0
Construction			322,994	385,000	466,151	266,500
System Engineering			64,878	67,000	30,000	108,842
System Legal			0	0	0	0
TOTAL CAPITAL			$ 387,872	$ 452,000	$ 496,151	$ 375,342
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Streets			$ 33,516	$ 0	$ 0	$ 0
Telecommunications Tax			38,841	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 72,357	$ 0	$ 0	$ 0
			$ 460,229	$ 452,000	$ 496,151	$ 375,342

SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			$ 0	$ 0	$ 0
REVENUES:					
Grant Proceeds	$ 0	$ 0	$ 0	$ 0	$ 400,000
Transfers From:					
Gen. Fund - Streets	0	0	0	0	134,011
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 534,011
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	534,011
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 534,011
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Fund Balance					$ 0

SUPPORTING DETAIL SAFE ROUTES TO SCHOOLS CAPITAL PROJECT 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						
Misc.			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
Equipment			$ 0	$ 0	$ 0	$ 0
Building/Land Improvement			0	0	0	0
Construction			0	0	0	444,011
System Engineering			0	0	0	90,000
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 534,011
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Gen. Fund - Streets			0	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
			$ 0	$ 0	$ 0	$ 534,011

NOFSINGER REALIGNMENT CAPITAL PROJECT FUND
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:					
Grant Proceeds	$ 134,234	$ 0	$ 1,000,000	$ 0	$ 1,759,000
Loan Proceeds	0	0	0	0	0
Interest	195	0	0	0	0
Rental Income	0	0	0	0	0
Transfers From:	0	0		0	
Telecom Tax	0	0	0	0	0
GF-Unrestr.	8,381	25,924	859,000	8,800	750,000
TOTAL	$ 142,810	$ 25,924	$ 1,859,000	$ 8,800	$ 2,509,000
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	7,743	8,139	9,000	8,800	9,000
Capital	143,091	9,060	1,850,000	0	2,500,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 150,834	$ 17,199	$ 1,859,000	$ 8,800	$ 2,509,000
Revenue Over (Under) Expenditures	$ (8,024)	$ 8,725	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR NOFSINGER REALIGNMENT CAPITAL PROJECT 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						
Property Taxes			$ 8,139	$ 9,000	$ 8,800	$ 9,000
Legal Fees			0	$ 0	0	0
Publishing Fees			0	$ 0	0	0
TOTAL OPERATIONS			$ 8,139	$ 9,000	$ 8,800	$ 9,000
Capital Detail						
Purchase:						
Bld./Property			$ 0	$ 0	$ 0	$ 0
System Engineering			9,060	100,000	0	250,000
System Construction			0	1,750,000	0	2,250,000
System Legal			0	0	0	0
TOTAL CAPITAL			$ 9,060	$ 1,850,000	$ 0	$ 2,500,000
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Washington 223 Debt Service			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 17,199	$ 1,859,000	$ 8,800	$ 2,509,000

FREEDOM PARKWAY/LAKESHORE DR. IMPROVEMENT CAPITAL PROJECT FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			$ 0	$ 0	$ 0
REVENUES:					
Grant Proceeds	$ 0	$ 0	$ 0	$ 0	$ 752,500
Loan Proceeds	0	0	0	0	0
Interest	0	0	0	0	0
Rental Income	0	0	0	0	0
Transfers From:					
Gen. Fund	0	0	0	0	412,500
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 1,165,000
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	1,165,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 0	$ 0	$ 0	$ 0	$ 1,165,000
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR FREEDOM PARKWAY/LAKESHORE DR. IMPROVEMENT CAPITAL PROJECT 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						
Misc.			$ 0	$ 0	$ 0	$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
Purchase:						
Bld./Property			$ 0	$ 0	$ 0	$ 0
System Engineering			0	0	0	165,000
System Construction			0	0	0	1,000,000
System Legal			0	0	0	0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 1,165,000
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			$ 0	$ 0	$ 0	$ 1,165,000

STORMWATER MANAGEMENT/FLOOD MITIGATION FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	*ACTUAL 17-18*	*BUDGET 18-19*	*EST. ACT. 18-19*	*BUDGET 19-20*
Beg. Cash Balance			$ 225,153	$ 235,723	$ 273,761
REVENUES:					
Miscellaneous Inc.	$ 0	$ 0	$ 0	$ 25,000	$ 0
Rental Income	51,862	53,674	53,300	46,000	22,000
Grant Income	0	0	204,000	0	400,000
Interest	845	2,213	2,000	3,000	4,000
Sale of land	0	0	0	1,225,872	0
T/F From:		0			
GF Unrestricted	0	0	0	0	800,000
Water Fund	0	0	0	13,538	0
TOTAL	$ 52,707	$ 55,887	$ 259,300	$ 1,313,410	$ 1,226,000
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	0
Operations	21,152	28,798	36,000	49,500	37,500
Capital	5,036	219	347,000	0	1,360,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	13,538	0	1,225,872	0
TOTAL	$ 26,188	$ 42,555	$ 383,000	$ 1,275,372	$ 1,397,500
Revenue Over (Under) Expenditures	$ 26,519	$ 13,332	$ (123,700)	$ 38,038	$ (171,500)
End. Cash Balance					$ 102,261

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Operations Detail						
Other Professional Fees			$ 13,472	$ 10,000	$ 12,500	$ 11,500
Repair & Mtne. - Commodities			0	0	0	0
Leae/Rent Expense			9,932	20,000	32,500	20,000
Miscellaneous Expense			5,394	6,000	4,500	6,000
TOTAL OPERATIONS			$ 28,798	$ 36,000	$ 49,500	$ 37,500
Capital Detail						
Purchase:						
Bldg & Property			$ 0	$ 0	$ 0	$ 0
System Construction			0	272,000	0	1,275,000
System Engineering			219	75,000	0	85,000
System Legal			0	0	0	0
TOTAL CAPITAL			$ 219	$ 347,000	$ 0	$ 1,360,000
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Water Fund			$ 13,538	$ 0	$ 0	$ 0
General Fund			0	0	1,225,872	0
TOTAL INTER-FUND TRANSFERS			$ 13,538	$ 0	$ 1,225,872	$ 0
TOTAL EXPENDITURES			$ 42,555	$ 383,000	$ 1,275,372	$ 1,397,500