CITY OF WASHINGTON
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MEMORANDUM

TO: Mayor Manier and City Council
FROM: Joanie Baxter, Controller JEB
DATE: March 8, 2019
SUBJECT: Follow up review of General Fund

Attached is the General Fund summary as revised. In addition to finishing the MERF fund and finalizing the required transfers from funds within General Fund, Staff has also spent time this week reviewing operations and identifying potential reductions. Attached is a listing of those findings resulting in recommended total reductions in General Fund expenses of $278,700 or an 8.5% reduction from the preliminary draft budget. A little more than half of those reductions are due to taking advantage of credits in MERF funding due to actual purchases being less than what was funded, trade-ins and the donation for the Canine Vehicle.

Please keep in mind that this continues to be a working document and the final budget will not be approved until Second Reading on April 15. If you have any questions or concerns or would like to sit down and discuss any part of the General Fund in more detail – please contact me prior to the meeting. My email address is jbaxter@ci.washington.il.us and you can also call or text me at (309) 264-0702.

General Fund Budget Changes from Preliminary Review 3/4/19

Prelim. Balance		**(3,277,501)**
Reductions in final MERF transfers	154,700	
Newsletter - change to twice per year	2,600	
Code Red reallocation 1/3 SWM, Pol, Wtr	3,400	
Eliminate contribution to Rev. Loan Fund	15,000	
Eliminate contribution to March Madness	5,000	
Eliminate PA system upgrade-Lib. Conf. Rm.	10,000	
Eliminate MEG officer	88,000	
Total reductions		**278,700**
Revised Revenue Under Expenditures		**(2,998,801)**
% reduced from preliminary balance		**8.5%**

Calculation of Balance available for Discretionary Capital

General Fund	
Revenue	10,607,859
Less: Tele. Tax	(243,000)
Adjusted Unrestricted Revenue	10,364,859
Expenditures	
Personnel	5,251,500
Operations (revised)	2,790,698
Transfers	
WACC Debt Service	307,437
Wash. 223 Debt Service (net)	64,771
ESDA (avg.)	22,000
MERF (average)	660,000
CERF (average)	45,000
Adjusted Expenditures	9,141,406
	1,223,453
Transfer from Tele. Tax	289,000
Available for Discretionary Capital	1,512,453
Accounting System	200,000
Available in typical year	1,712,453

Capital budgeted for FY19-20

Funded from Reserves:	
N. Lawndale	677,500
W. Holland	287,500
Stratford Bridge	385,000
SWM - N. Lawndale	800,000
Freedom Pkwy/Lakeshore Dr.	412,500
	2,562,500
Sealcoat	550,000
Rec. Trail match	119,502
Safe Routes to Schools match	134,011
Nofsinger match	750,000
L/A	7,000
Streets - other capital	282,000
Police	76,700
P/Z	1,500
F & R	157,000
Total capital	4,640,213
Available for discretionary capital	1,512,453
Capital as budgeted	4,640,213
Spent in excess of disr. Capital	(3,127,760)
Utilization of Surplus Balance	(2,932,801)

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	$ 5,168,500
Operations	1,676,500	1,773,572	2,386,724	2,099,589	2,790,698
Capital	44,600	2,247,260	1,309,400	935,541	2,424,200
Debt Service	0	0	0	0	0
Inter-Fund Transfers	1,209,263	1,453,770	2,338,491	6,315,627	3,223,262
TOTAL	$ 7,924,548	$10,773,913	$ 11,331,255	$ 14,437,388	$ 13,606,660
Revenue Over (Under) Expend.	$ 1,623,737	$ (1,438,905)	$ (1,309,596)	$ (1,889,515)	$ (2,998,801)
End. Cash Balance					$ 6,577,130

Capital projects funded from Reserves:

N. Lawndale	$ 677,500
W. Holland	287,500
Stratford Bridge	385,000
SWM - N. Lawndale	800,000
Freedom Pkwy/Lakeshore	412,500
Nofsinger - match	750,000
	$ 3,312,500

Unrestricted	$ 5,151,269
Recycling Grant	(20,500)
Tele. Tax	1,444,126
N. Cumm. Rd.	2,235
	$ 6,577,130

	All Gen. Funds	*Unrestr. Only*
End. Bal. as a % of Total Revenue	62%	50%
End. Bal. as a % of Non-Capital Expenses	73%	57%

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	$ 9,883,168
Net Rev. Over (Under) Exp.	$ 1,522,973	$ (1,699,718)	$ (1,275,642)	$ (1,858,561)	$ (2,932,801)
End. Cash Balance					**$ 5,151,269**
Min. Std. Bal. (a)					$ 2,326,769
Surplus Funds					**$ 2,824,500**

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	$ 958,950
City Hall			74,603	85,248	83,528	49,228
Streets			3,824,919	2,883,201	2,413,894	4,041,741
Police			3,579,200	3,681,687	3,440,211	3,527,461
Tourism/Economic Dev.			102,850	81,675	69,740	65,675
Planning, Zoning & Code Enforcement			372,123	362,940	295,795	369,525
Fire/Rescue			586,689	644,970	648,607	870,588
TOTAL INTRA-FUND TRANSFERS			$ 9,215,373	$ 8,482,471	$ 7,621,872	$ 9,883,168
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			$ 9,665,822	$ 9,958,721	$ 13,037,099	$ 12,239,876

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	958,950
TOTAL	$ 665,381	$ 675,699	$ 744,250	$ 672,297	$ 960,350
EXPENDITURES:					
Personnel	$ 530,342	$ 523,216	$ 546,800	$ 490,300	$ 560,200
Operations	118,595	137,628	176,250	167,297	385,850
Capital	4,044	3,555	17,500	11,000	7,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	12,400	11,300	3,700	3,700	7,300
TOTAL	$ 665,381	$ 675,699	$ 744,250	$ 672,297	$ 960,350
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	3,200
Communications			6,893	6,600	6,200	1,000
Publishing Fees			405	800	980	1,000
Printing Fees			3,878	8,000	4,600	6,500
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	$ 385,850
Capital Detail						
Purchase:						
Building			$ 0	$ 0	$ 0	$ 0
Building Engineering			0	0	0	0
Equipment			3,555	17,500	11,000	7,000
TOTAL CAPITAL			$ 3,555	$ 17,500	$ 11,000	$ 7,000
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	$ 7,000
Capital Replacement Fund			5,000	300	300	300
TOTAL INTER-FUND TRANSFERS			$ 11,300	$ 3,700	$ 3,700	$ 7,300
TOTAL EXPENDITURES			$ 675,699	$ 744,250	$ 672,297	$ 960,350

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	4,041,741
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	$ 4,315,514
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	632,664
TOTAL	$ 1,868,461	$ 4,117,243	$ 3,164,201	$ 2,704,644	$ 4,336,014
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	370,000
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	$ 632,664
TOTAL EXPENDITURES			$ 4,117,243	$ 3,164,201	$ 2,704,644	$ 4,336,014

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	3,527,461
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	$ 4,439,972
EXPENDITURES:					
Personnel	3,425,695	3,697,964	3,673,200	3,517,591	3,542,300
Operations	261,751	253,445	559,414	491,889	610,510
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	210,462
TOTAL	$ 3,956,923	$ 4,287,780	$ 4,622,976	$ 4,398,942	$ 4,439,972
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	$ 1,647,000
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	507,000
Retiree Health Insurance			74,161	74,000	74,000	50,000
Health Savings Plan Contribution			24,637	27,000	25,000	25,000
Workers Comp. Insurance			33,074	33,000	29,000	32,000
Clothing Allowance			29,761	32,000	25,000	21,000
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	$ 3,542,300
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	40,575
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	33,000
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	$ 610,510
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	190,000
TOTAL INTER-FUND TRANSFERS			$ 275,068	$ 275,962	$ 275,462	$ 210,462
TOTAL EXPENDITURES			$ 4,287,780	$ 4,622,976	$ 4,398,942	$ 4,439,972

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	65,675
TOTAL	$ 92,984	$ 171,571	$ 149,675	$ 137,740	$ 135,675
EXPENDITURES:					
Personnel	$ 34,756	$ 36,071	$ 36,200	$ 36,600	$ 41,700
Operations	58,228	135,500	113,475	101,140	93,975
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	$ 135,675
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	12,500
Econ. Development Expenses			25,000	42,000	19,750	16,000
Bad Debt Expense			53,185	0	0	0
TOTAL OPERATIONS			$ 135,500	$ 113,475	$ 101,140	$ 93,975
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	$ 135,675

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	369,525
TOTAL	$ 294,454	$ 372,123	$ 362,940	$ 295,795	$ 369,525
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	6,300
TOTAL	$ 294,454	$ 372,123	$ 362,940	$ 295,795	$ 369,525
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	$ 3,800
Capital Replacement Fund			2,500	2,500	2,500	2,500
TOTAL INTER-FUND TRANSFERS			$ 4,600	$ 4,600	$ 4,600	$ 6,300
TOTAL EXPENDITURES			$ 372,123	$ 362,940	$ 295,795	$ 369,525

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