# Budget Review
## Sewer, MERF, CERF, Cemetery and MFT Funds

***Sewer Fund***

- Reflects 2 1/2 % increase in metered sales and N. Tazewell since rate study is not complete
- Total of personnel and operations reflect slight decrease from prior year budget
- Capital expenditures include:
  - Garage for trucks and skid steer assigned to Sewer Plant $150,000
  - Continued sanitary sewer CIPP and main replacement programs $250,000
  - Improvements to STP2 including new stainless air piping on aeration equipment, improvements to drying beds 1 – 5, digester lift, clarifier #3 catwalk and wet well overhead crane $160,000
  - VFD upgrade to 3 lift stations $55,000
- Overall revenue under expenditures almost breakeven - $(5,733)
- Projected balance 4/30/20 - $5,959,472 with estimated surplus of $5.3 million

***Sewer Subdivision Development Fee***

- No anticipated expenses
- Projected balance FYE 4/30/20 – $92,019

***Sewer Connection Fee***

- No anticipated expenses, except transfers for debt service:
  - 2009 IEPA Loan (100%) - $285,446
  - Phase 2A IEPA Loan (20%) - $48,000
- Projected balance 4/30/20 – $2,063,797

***STP2, Phase 2A***

- Project completed in FY18-19 with total loan proceeds anticipated of $3,900,000. To date, a total of $3,811,204.75 has been received with $88,795 requested.
- Projected balance 4/30/20 - $0
- Debt service payments of $240,000 due 3/15/37; funded 80% through Sewer user fees and 20% through Connection Fees
- Bond Ordinance does not require separate, restricted funds for principal and interest, bond reserve and bond depreciation. Debt service payments are shown in the Sewer Fund

***STP2, Phase 2B***

- Engineering and construction of $2,747,500 budgeted for FYE 4/30/20
- Projected balance 4/30/20 - $0

***EPA Loan 2009***

- Existing EPA loan with debt service payments of $289,446 due 11/2030; funded 100% through Connection Fees
- Projected balance 4/30/20 -- $138,169

***Bond Reserve – 2009 EPA Loan***

- Funded to required balance $289,446

***Bond Depreciation – 2009 EPA Loan***

- Funded to required balance $521,553

***EPA Loan 1997***

- EPA loan refinanced into MCB loan with final payment of $194,579 paid 8/1/17
- Remaining balances are not required to be kept as restricted funds and thus funds were transferred to Sewer Fund in FY18-19:
    - Principal and Interest - $44,913
    - Bond Reserve - $202,116
    - Bond Depreciation - $145,000

***Motorized Equipment Replacement Fund (MERF)***

- Fund is over 100% funded
- Overall 4% increase in personnel and operations compared to prior year budget
- Transfers reduced for FY19-20 due to one-time credits for purchasing vehicles less than what was funded and donation for canine vehicle $154,700
- Budgeted capital purchases include:
    - L-5 snow plow tandem (budgeted for FY18-19 but won't be received until after 5/1/19 so must be rebudgeted $135,000
    - L-34 replacement for bucket truck $50,000
    - I-1, I-2, and I-3 patrol car replacements $124,500
    - L-9 snow plow single axle $140,000
    - Note: capital will be reduced by $35,000 to $449,500 with elimination of City Administrator vehicle)
- Projected balance 4/30/20 - $2,087,162 (assuming reduction of City Admin. vehicle)

***Capital Replacement Fund (CERF)***

- Continuation of prior year funding pending review of fund
- Projected balance 4/30/20 - $580,117

***Cemetery Fund***

- Revenue projected flat or decreasing slightly
- Operations budgeted to decrease $19,150 including reductions in Grounds Contractual and Professional Fees
- Capital rebudgeted for roadway improvements $25,000
- Projected balance 4/30/20 - $242,514

***Motor Fuel Tax (MFT)***

- Street maintenance budgeted for $925,000
- Projected balance 4/30/20 - $381,405

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# MEMORANDUM

TO: Mayor Manier and City Council
FROM: Joanie Baxter, Controller JEB
DATE: March 15, 2019
SUBJECT: Sewer, MERF, CERF, MFT and Cemetery Funds

Attached are the above-referenced funds for review by the City Council on Monday, March 28, 2019. A summary of the funds will be sent out over the weekend. Please feel free to contact me on Monday if you have any questions or concerns.

## SEWER FUND
## REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 4,403,299 | $ 5,040,893 | $ 5,965,205 |
| **Min. Std. Balance** | | | | | 628,625 |
| **Surplus Funds** | | | | | $ 5,336,580 |
| **REVENUES:** | | | | | |
| ***Metered Sales*** | $ 2,286,460 | $ 2,194,895 | $ 2,250,000 | $ 2,200,000 | $ 2,255,000 |
| ***N. Tazewell Wtr Dist.*** | 151,605 | 145,141 | 150,000 | 160,000 | 164,000 |
| ***Penalty Charges*** | 41,935 | 51,820 | 45,000 | 47,000 | 45,000 |
| ***Grant Proceeds*** | 0 | 0 | 0 | 0 | 0 |
| ***Interest*** | 29,222 | 44,245 | 15,000 | 70,000 | 50,000 |
| ***Sale of Equipment*** | 0 | 0 | 0 | 0 | 0 |
| ***Misc. Income*** | 448 | 3,406 | 500 | 500 | 500 |
| **TOTAL COLLECTIONS** | 2,509,670 | 2,439,507 | 2,460,500 | 2,477,500 | 2,514,500 |
| ***T/F From:*** | | | | | |
| ***GF Unrestricted*** | 0 | 0 | 0 | 0 | 0 |
| ***STP2 Constr. Phase 2A*** | 0 | 3,811,205 | 0 | 88,795 | 0 |
| ***STP2 Constr. Phase 2B*** | 0 | 0 | 0 | 0 | 0 |
| ***Sewer Conn.*** | 0 | 19,735 | 47,600 | 46,493 | 48,000 |
| ***Sewer Bond 1997 Reserve*** | 0 | 0 | 202,116 | 202,116 | 0 |
| ***Sewer Bond 1997 Depr.*** | 0 | 0 | 145,000 | 145,000 | 0 |
| ***Sewer Bond 1997 P & I*** | 0 | 0 | 44,826 | 44,913 | 0 |
| **TOTAL REVENUE** | $ 2,509,670 | $ 6,270,447 | $ 2,900,042 | $ 3,004,817 | $ 2,562,500 |
| **EXPENDITURES:** | | | | | |
| ***Personnel*** | $ 735,808 | $ 723,379 | $ 784,500 | $ 729,100 | $ 782,250 |
| ***Operations*** | 400,729 | 456,442 | 591,400 | 509,650 | 591,100 |
| ***Capital*** | 202,401 | 244,159 | 496,000 | 193,600 | 680,000 |
| ***Debt Service*** | 282,869 | 284,594 | 238,000 | 232,447 | 240,000 |
| ***Inter-Fund Transfers*** | 241,752 | 296,624 | 290,423 | 277,708 | 274,883 |
| **TOTAL** | $ 1,863,559 | $ 2,005,198 | $ 2,400,323 | $ 1,942,505 | $ 2,568,233 |
| **Revenue Over (Under) Expenditures** | $ 646,111 | $ 4,265,249 | $ 499,719 | $ 1,062,312 | $ (5,733) |
| **Intra-Fund Transfers** | $ 2,420,088 | $ 1,880,871 | $ 0 | $ 138,000 | $ 0 |
| **Net Rev. Over (Under) Exp.** | $ (1,773,977) | $ 2,384,378 | $ 499,719 | $ 924,312 | $ (5,733) |
| **End. Cash Balance** | | | | | $ 5,959,472 |

## SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE 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 | | | | |
| Public Works Director | 0.25 | 0.25 | | | | |
| Controller | 0.10 | 0.10 | | | | |
| Accountant | 0.10 | 0.10 | | | | |
| Public Works Manager | 0.15 | 0.15 | | | | |
| STP Supervisor | 1.00 | 1.00 | | | | |
| STP Operator | 0.95 | 0.95 | | | | |
| Water/Sewer Distr. Supv. | 0.45 | 0.45 | | | | |
| Water Plant Supv. | 0.10 | 0.10 | | | | |
| WTP Operator | 0.10 | 0.10 | | | | |
| Laborers | 3.90 | 3.90 | | | | |
| Meter Reader | 0.00 | 0.00 | | | | |
| Cust. Serv. Specialists | 1.25 | 1.25 | | | | |
| HR/Cust. Serv. Supv. | 0.15 | 0.15 | | | | |
| | | | $ 461,022 | $ 515,000 | 470,000 | 520,000 |
| PW Seasonal | 0.25 | 0.25 | | | | |
| Part Time Wages | | | 6,374 | 6,600 | 12,000 | 6,500 |
| Overtime | | | 34,744 | 39,000 | 39,000 | 42,000 |
| Standby | | | 8,390 | 10,000 | 8,500 | 10,000 |
| Unused Sick Time | | | 4,512 | 8,000 | 4,200 | 8,000 |
| Group Insurance | | | 164,131 | 164,000 | 155,000 | 150,000 |
| Retiree Health Insurance | | | 22,204 | 23,000 | 23,000 | 26,000 |
| Health Savings Plan Contribution | | | 6,014 | 6,900 | 5,900 | 7,200 |
| Unemployment Insurance Tax | | | 512 | 1,000 | 600 | 650 |
| Workers Comp. Insurance | | | 12,678 | 9,000 | 8,000 | 9,000 |
| Uniform Rental | | | 2,798 | 2,000 | 2,900 | 2,900 |
| TOTAL FTE YEARS | 8.80 | 8.80 | | | | |
| TOTAL PERSONNEL | | | $ 723,379 | $ 784,500 | $ 729,100 | $ 782,250 |
| **Operations Detail** | | | | | | |
| R/M-Building-Cont. | | | $ 13,346 | $ 23,000 | $ 17,000 | $ 23,000 |
| R/M-Equipment-Cont. | | | 5,895 | 14,500 | 7,250 | 17,000 |
| R/M-System-Cont. | | | 43,716 | 61,000 | 45,000 | 53,000 |
| Engineering Fees | | | 227 | 50,000 | 25,000 | 25,000 |
| Legal Fees | | | 12,276 | 5,000 | 5,000 | 15,000 |
| Drug & Alcohol Testing | | | 74 | 250 | 200 | 250 |
| Data Processing Support | | | 6,351 | 14,750 | 12,700 | 15,750 |
| Professional Fees | | | 6,746 | 8,500 | 15,500 | 8,500 |
| Sewer Testing | | | 6,142 | 7,000 | 6,500 | 9,200 |
| Postage Expenses | | | 11,867 | 10,000 | 12,000 | 10,000 |
| IEPA Permit Fees | | | 25,000 | 25,000 | 25,000 | 25,000 |
| Communications | | | 10,693 | 13,000 | 11,900 | 13,000 |
| Printing/Advertising | | | 1,605 | 2,500 | 2,250 | 2,500 |
| Membership Dues | | | 15 | 250 | 250 | 250 |
| Training | | | 2,128 | 3,500 | 3,000 | 3,500 |
| Reference Materials/Manuals | | | 603 | 500 | 450 | 500 |
| Software | | | 2,364 | 3,150 | 3,150 | 3,150 |
| Electricity | | | 166,565 | 175,000 | 150,000 | 175,000 |
| Heating | | | 5,134 | 5,000 | 2,000 | 5,000 |
| Property Insurance | | | 9,534 | 11,000 | 12,500 | 14,000 |
| Lease/Rent Expense | | | 3,397 | 6,500 | 4,500 | 6,500 |
| Contractual Services | | | 15,389 | 27,000 | 40,500 | 35,000 |
| R/M-Building-Comm. | | | 5,435 | 12,500 | 7,000 | 12,500 |
| R/M-Equipment-Comm. | | | 3,341 | 7,000 | 5,000 | 7,000 |
| R/M-System-Comm. | | | 34,898 | 28,000 | 37,500 | 34,000 |
| Office Supplies | | | 1,170 | 1,500 | 1,150 | 1,500 |
| Operating Supplies | | | 3,782 | 5,000 | 4,000 | 5,000 |
| Health & Safety Equipment | | | 3,500 | 4,000 | 3,800 | 4,000 |
| Miscellaneous Equipment | | | 11,670 | 10,000 | 9,500 | 10,000 |
| Chemicals | | | 24,733 | 36,500 | 23,250 | 36,500 |
| Lab/Testing Supplies | | | 5,578 | 8,000 | 6,500 | 8,000 |
| Supplies-Filter Sand | | | 0 | 0 | 0 | 0 |
| Miscellaneous Expenses | | | 2,500 | 2,500 | 300 | 2,500 |
| Bad Debts | | | 10,768 | 10,000 | 10,000 | 10,000 |
| TOTAL OPERATIONS | | | $ 456,442 | $ 591,400 | $ 509,650 | $ 591,100 |
| **Capital Detail** | | | | | | |
| Purchase: | | | | | | |
| Equipment | | | $ 87,418 | $ 26,000 | $ 10,500 | $ 15,000 |
| Bldg./Property | | | 0 | 35,000 | 0 | 155,000 |
| System | | | 156,741 | 385,000 | 183,100 | 465,000 |
| System Engineering | | | 0 | 50,000 | 0 | 45,000 |
| TOTAL CAPITAL | | | $ 244,159 | $ 496,000 | $ 193,600 | $ 680,000 |
| **Debt Service Detail** | | | | | | |
| Cummings/Cruger Sanitary Sewer Bond | | | $ 64,697 | $ 0 | $ 0 | $ 0 |
| S. Cummings Impr. Bond | | | 22,240 | 0 | 0 | 0 |
| STP2 Exp. 1997 (MCB) | | | 197,657 | 0 | 0 | 0 |
| STP2 IEPA Loan, Phase 2A | | | 0 | 238,000 | 232,447 | 240,000 |
| STP2 IEPA Loan, Phase 2B | | | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | | $ 284,594 | $ 238,000 | $ 232,447 | $ 240,000 |
| **Inter-Fund Transfer Detail** | | | | | | |
| T/F to Water | | | $ 13,070 | $ 21,125 | $ 9,500 | $ 16,875 |
| T/F to MERF | | | 170,000 | 139,000 | 139,000 | 130,000 |
| T/F to Capital Replacement Fund | | | 40,980 | 53,508 | 53,508 | 53,508 |
| T/F to L/A | | | 355 | 750 | 1,100 | 700 |
| T/F to City Hall | | | 7,719 | 9,240 | 7,800 | 5,800 |
| T/F to Streets | | | 0 | 0 | 0 | 0 |
| T/F to Social Security/Medicare | | | 42,500 | 44,300 | 44,300 | 45,000 |
| T/F to IMRF | | | 22,000 | 22,500 | 22,500 | 23,000 |
| TOTAL INTER-FUND TRANSFERS | | | $ 296,624 | $ 290,423 | $ 277,708 | $ 274,883 |
| TOTAL EXPENDITURES | | | $ 2,005,198 | $ 2,400,323 | $ 1,942,505 | $ 2,568,233 |
| **Intra-Fund Transfers** | | | | | | |
| T/F to STP2 Construction, Phase 2A | | | $ 1,794,422 | $ 0 | $ 23,000 | 0 |
| T/F to STP2 Construction, Phase 2B | | | 86,449 | 0 | 115,000 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | $ 1,880,871 | $ 0 | $ 138,000 | $ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | $ 3,886,069 | $ 2,400,323 | $ 2,080,505 | $ 2,568,233 |
| **Depreciation Expense** | | | | | | |
| System | | | $ 622,889 | $ 650,000 | $ 650,000 | $ 675,000 |
| Buildings | | | 51,854 | 3,000 | 55,000 | 60,000 |
| Equipment | | | 14,260 | 16,500 | 16,500 | 20,000 |
| | | | $ 689,003 | $ 669,500 | $ 721,500 | $ 755,000 |

## *SEWER SUBDIVISION DEVELOPMENT FEE*
## *REVENUE/EXPENDITURE SUMMARY*

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 70,792 | $ 70,919 | $ 72,719 |
| **REVENUES:** | | | | | |
| ***Subd. Dev. Fees*** | $ 28,860 | $ 0 | $ 17,000 | $ 0 | $ 17,300 |
| ***T/F from Sewer O & M*** | 0 | 0 | 0 | 0 | 0 |
| ***T/F from SWM*** | 0 | 0 | 0 | 0 | 0 |
| ***Interest*** | 255 | 927 | 1,000 | 1,800 | 2,000 |
| ***Miscellaneous*** | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUE** | $ 29,115 | $ 927 | $ 18,000 | $ 1,800 | $ 19,300 |
| **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** | $ 29,115 | $ 927 | $ 18,000 | $ 1,800 | $ 19,300 |
| **Intra-Fund Transfers** | 0 | 0 | 0 | 0 | 0 |
| **Net Rev. Over (Under) Exp.** | $ 29,115 | $ 927 | $ 18,000 | $ 1,800 | $ 19,300 |
| **End. Cash Balance** | | | | | $ 92,019 |

## *SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT 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:* | | | | | | |
| *Equipment* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| *Bldg./Property* | | | 0 | 0 | 0 | 0 |
| *System* | | | 0 | 0 | 0 | 0 |
| *System Engineering* | | | 0 | 0 | 0 | 0 |
| *System Legal* | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Debt Service Detail** | | | | | | |
| *N/A* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL DEBT SERVICE | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Inter-Fund Transfer Detail** | | | | | | |
| *SWM* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL INTER-FUND TRANSFERS | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL EXPENDITURES | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Intra-Fund Transfers** | | | | | | |
| *Sewer O & M* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| *Devonshire Trunk Sewer Capital Project Fund* | | | 0 | 0 | 0 | 0 |
| *School Street San. Sewer Capital Project Fund* | | | 0 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | $ 0 | $ 0 | $ 0 | $ 0 |

## SEWER CONNECTION FEE
## REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 2,521,516 | $ 2,531,833 | $ 2,275,903 |
| **REVENUES:** | | | | | |
| *Connection Fees* | $ 100,371 | $ 77,706 | $ 108,000 | $ 64,755 | $ 86,340 |
| *WCB Conn. Fee Reimb.* | 0 | 0 | 0 | 0 | 0 |
| *COW Building Incentive* | 0 | 0 | 0 | 0 | 0 |
| *T/F from Gen. Unrest.* | 0 | 0 | 0 | 0 | 0 |
| *T/F from Swr Bd Res (2009)* | 0 | 0 | 0 | 0 | 0 |
| *T/F from Swr Bd Depr (2009)* | 0 | 0 | 0 | 0 | 0 |
| *T/F from Swr Bd Constr* | 0 | 0 | 0 | 0 | 0 |
| *Interest* | 31,118 | 34,888 | 40,000 | 30,000 | 35,000 |
| **TOTAL REVENUE** | $ 131,489 | $ 112,594 | $ 148,000 | $ 94,755 | $ 121,340 |
| **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** | $ 131,489 | $ 112,594 | $ 148,000 | $ 94,755 | $ 121,340 |
| **Intra-Fund Transfers** | 341,040 | 356,345 | 353,194 | 350,685 | 333,446 |
| **Net Rev. Over (Under) Exp.** | $ (209,551) | $ (243,751) | $ (205,194) | $ (255,930) | $ (212,106) |
| **End. Cash Balance** | | | | | $ 2,063,797 |

### *SUPPORTING DETAIL FOR SEWER CONNECTION 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** | | | | | | |
| *Legal Fees* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL OPERATIONS | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Capital Detail** | | | | | | |
| *Purchase:* | | | | | | |
| *Equipment* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| *Bldg./Property* | | | 0 | 0 | 0 | 0 |
| *System* | | | 0 | 0 | 0 | 0 |
| *System Engineering* | | | 0 | 0 | 0 | 0 |
| *System Legal* | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **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** | | | | | | |
| *T/F to Sewer O & M* | | | $ 19,735 | $ 47,600 | $ 46,493 | $ 48,000 |
| *T/F to STP2 Construction, Phase 2A* | | | 0 | 0 | 0 | 0 |
| *T/F to Sewer Bond P & I - IEPA Loan Ph. 2A* | | | 0 | 0 | 0 | 0 |
| *T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A* | | | 0 | 0 | 0 | 0 |
| *T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A* | | | 0 | 0 | 0 | 0 |
| *T/F to Sewer Bond P & I - 2009 IEPA Loan* | | | 289,446 | 289,446 | 289,446 | 285,446 |
| *T/F to Sewer Bond Reserve - 2009 IEPA Loan* | | | 0 | 0 | 0 | 0 |
| *T/F to Sewer Bond Depreciation - 2009 IEPA Loan* | | | 47,164 | 16,148 | 14,746 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | $ 356,345 | $ 353,194 | $ 350,685 | $ 333,446 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | $ 356,345 | $ 353,194 | $ 350,685 | $ 333,446 |

## *STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT*
## *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:** | | | | | |
| *Loan Proceeds* | $ 0 | $ 3,811,205 | $ 0 | $ 88,795 | $ 0 |
| *Interest* | 633 | 1,740 | 0 | 0 | 0 |
| *T/F From* | | | | | |
| *Sewer O&M* | 2,262,885 | 1,794,422 | 0 | 23,000 | 0 |
| *Sewer Conn. Fees* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUE** | $ 2,263,518 | $ 5,607,367 | $ 0 | $ 111,795 | $ 0 |
| **EXPENDITURES:** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 3,699,035 | 619,535 | 0 | 23,000 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 3,699,035 | $ 619,535 | $ 0 | $ 23,000 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ (1,435,517) | $ 4,987,832 | $ 0 | $ 88,795 | $ 0 |
| **Intra-Fund Transfers** | 0 | 3,811,205 | 0 | 88,795 | 0 |
| **Net Rev. Over (Under) Exp.** | $ (1,435,517) | $ 1,176,627 | $ 0 | $ 0 | $ 0 |
| **End. Cash Balance** | | | | | $ 0 |

## *SUPPORTING DETAIL FOR STP No. 2 PHASE 2A CONSTRUCTION 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** | | | | | | |
| ***N/A*** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL OPERATIONS** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Capital Detail** | | | | | | |
| ***Purchase:*** | | | | | | |
| ***System*** | | | $ 535,989 | $ 0 | $ 0 | $ 0 |
| ***System Engineering*** | | | 83,546 | 0 | 23,000 | 0 |
| ***System Legal*** | | | 0 | 0 | 0 | 0 |
| **TOTAL CAPITAL** | | | $ 619,535 | $ 0 | $ 23,000 | $ 0 |
| **Debt Service Detail** | | | | | | |
| ***IEPA Loan - Phase 2A*** | | | $ 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** | | | $ 619,535 | $ 0 | $ 23,000 | $ 0 |
| **Intra-Fund Transfers** | | | | | | |
| ***Sewer O & M*** | | | $ 3,811,205 | $ 0 | $ 88,795 | $ 0 |
| **TOTAL INTRA-FUND TRANSFERS** | | | $ 3,811,205 | $ 0 | $ 88,795 | $ 0 |
| **TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS** | | | $ 4,430,740 | $ 0 | $ 111,795 | $ 0 |

## *STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT*
## *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:** | | | | | |
| *Loan Proceeds* | $ 0 | $ 0 | $ 1,772,500 | $ 0 | $ 2,747,500 |
| *T/F From* | | | | | |
| *Sewer O&M* | 157,203 | 86,449 | 0 | 115,000 | 0 |
| *Sewer Conn. Fees* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUE** | $ 157,203 | $ 86,449 | $ 1,772,500 | $ 115,000 | $ 2,747,500 |
| **EXPENDITURES:** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 176,323 | 73,901 | 1,772,500 | 115,000 | 2,747,500 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 176,323 | $ 73,901 | $ 1,772,500 | $ 115,000 | $ 2,747,500 |
| **Revenue Over (Under) Expenditures** | $ (19,120) | $ 12,548 | $ 0 | $ 0 | $ 0 |
| **Intra-Fund Transfers** | 0 | 0 | 0 | 0 | 0 |
| **Net Rev. Over (Under) Exp.** | $ (19,120) | $ 12,548 | $ 0 | $ 0 | $ 0 |
| **End. Cash Balance** | | | | | $ 0 |

*SUPPORTING DETAIL FOR STP NO. 2 PHASE 2B CONSTRUCTION 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** | | | | | | |
| ***N/A*** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL OPERATIONS** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Capital Detail** | | | | | | |
| ***Purchase:*** | | | | | | |
| ***System*** | | | $ 0 | $ 1,560,000 | $ 25,000 | $ 2,560,000 |
| ***System Engineering*** | | | 73,901 | 175,000 | 90,000 | 187,500 |
| ***System Legal*** | | | 0 | 37,500 | 0 | 0 |
| **TOTAL CAPITAL** | | | $ 73,901 | $ 1,772,500 | $ 115,000 | $ 2,747,500 |
| **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** | | | $ 73,901 | $ 1,772,500 | $ 115,000 | $ 2,747,500 |
| **Intra-Fund Transfers** | | | | | | |
| ***Sewer*** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL INTRA-FUND TRANSFERS** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS** | | | $ 73,901 | $ 1,772,500 | $ 115,000 | $ 2,747,500 |

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

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 133,794 | $ 134,569 | $ 138,169 |
| **REVENUES:** | | | | | |
| *Interest* | $ 302 | $ 775 | $ 0 | $ 3,600 | $ 4,000 |
| *T/F From:* | | | | | |
| *Sewer O & M* | 0 | 0 | 0 | 0 | 0 |
| *Sewer Conn. Fees* | 289,440 | 289,446 | 289,446 | 289,446 | 285,446 |
| **TOTAL** | $ 289,742 | $ 290,221 | $ 289,446 | $ 293,046 | $ 289,446 |
| **EXPENDITURES** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 0 | 0 | 0 | 0 |
| *Debt Service* | 289,446 | 289,446 | 289,446 | 289,446 | 289,446 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 289,446 | $ 289,446 | $ 289,446 | $ 289,446 | $ 289,446 |
| **Revenue Over (Under) Expenditures** | $ 296 | $ 775 | $ 0 | $ 3,600 | $ 0 |
| **End. Cash Balance** | | | | | $ 138,169 |

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

| | 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** | | | | | | |
| *N/A* | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Debt Service Detail** | | | | | | |
| *2009 IEPA Loan Principal* | | | 289,446 | 289,446 | 289,446 | 289,446 |
| TOTAL DEBT SERVICE | | | $ 289,446 | $ 289,446 | $ 289,446 | $ 289,446 |
| **Inter-Fund Transfer Detail** | | | | | | |
| *N/A* | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL EXPENDITURES | | | $ 289,446 | $ 289,446 | $ 289,446 | $ 289,446 |

**_SEWER BOND RESERVE ACCOUNT - 2009_**
**_REVENUE/EXPENDITURE SUMMARY_**

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 289,446 | $ 289,446 | $ 289,446 |
| **REVENUES:** | | | | | |
| *Interest* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *T/F From:* | | | | | |
| *Sewerage Fund* | 0 | 0 | 0 | 0 | 0 |
| *Sewer Conn. Fees* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 0 | 0 | 0 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **End. Cash Balance** | | | | | $ 289,446 |

## SEWER BOND DEPRECIATION ACCOUNT - 2009
## REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 505,405 | $ 506,807 | $ 521,553 |
| **REVENUES:** | | | | | |
| *Interest* | $ 1,713 | $ 6,393 | $ 0 | $ 0 | $ 0 |
| *T/F From:* | | | | | |
| *Sewer O & M* | 0 | 0 | 0 | 0 | 0 |
| *Sewer Conn. Fees* | 51,600 | 47,164 | 16,148 | 14,746 | 0 |
| **TOTAL** | $ 53,313 | $ 53,557 | $ 16,148 | $ 14,746 | $ 0 |
| **EXPENDITURES** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 0 | 0 | 0 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ 53,313 | $ 53,557 | $ 16,148 | $ 14,746 | $ 0 |
| **End. Cash Balance** | | | | | $ 521,553 |

***SEWER BOND PRINCIPAL AND INTEREST ACCOUNT - 1997***
***REVENUE/EXPENDITURE SUMMARY***

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 44,826 | $ 44,913 | $ 0 |
| **REVENUES:** | | | | | |
| *Interest* | $ 172 | $ 587 | $ 0 | $ 0 | $ 0 |
| *T/F From:* | | | | | |
| *Sewer O & M* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 172 | $ 587 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 0 | 0 | 0 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 44,826 | 44,913 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 44,826 | $ 44,913 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ 172 | $ 587 | $ (44,826) | $ (44,913) | $ 0 |
| **End. Cash Balance** | | | | | $ 0 |

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

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 202,116 | $ 202,116 | $ 0 |
| **REVENUES:** | | | | | |
| *Interest* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *T/F From:* | | | | | |
| *Sewer O & M* | 0 | 0 | 0 | 0 | 0 |
| *Sewer Conn. Fees* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 0 | 0 | 0 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 202,116 | 202,116 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 202,116 | $ 202,116 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ 0 | $ 0 | $ (202,116) | $ (202,116) | $ 0 |
| **End. Cash Balance** | | | | | $ 0 |

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

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 145,000 | $ 145,000 | $ 0 |
| **REVENUES:** | | | | | |
| *Interest* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *T/F From:* | | | | | |
| *Sewer O & M* | 0 | 0 | 0 | 0 | 0 |
| *Sewer Conn. Fees* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 0 | 0 | 0 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 145,000 | 145,000 | 0 |
| **TOTAL** | $ 0 | $ 0 | $ 145,000 | $ 145,000 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ 0 | $ 0 | $ (145,000) | $ (145,000) | $ 0 |
| **End. Cash Balance** | | | | | $ 0 |

## MOTOR EQUIPMENT REPLACEMENT FUND
## REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 1,958,623 | $ 1,961,828 | $ 2,157,672 |
| **REVENUES:** | | | | | |
| *T/F From:* | | | | | |
| *GF L/A* | $ 7,400 | $ 6,300 | $ 3,400 | $ 3,400 | $ 7,000 |
| *GF Streets* | 455,000 | 427,000 | 390,000 | 390,000 | 370,000 |
| *GF Police* | 248,000 | 272,000 | 255,000 | 255,000 | 190,000 |
| *GF P/Z* | 2,100 | 2,100 | 2,100 | 2,100 | 3,800 |
| *Cemetery* | 9,800 | 11,000 | 9,000 | 9,000 | 9,000 |
| *Water* | 146,000 | 130,000 | 78,000 | 78,000 | 95,000 |
| *Sewer* | 127,000 | 170,000 | 139,000 | 139,000 | 130,000 |
| *Pol. Spec. Proj. (Drug Enf.)* | 0 | 0 | 0 | 37,196 | 0 |
| *Interest* | 16,435 | 22,787 | 20,000 | 20,000 | 20,000 |
| *Insurance Proceeds* | 0 | 0 | 0 | 0 | 0 |
| *Fuel Sales* | 12,900 | 15,195 | 15,000 | 15,000 | 15,000 |
| *Miscellaneous* | 49 | 1,016 | 0 | 500 | 0 |
| *Sale of Equipment* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 1,024,684 | $ 1,057,398 | $ 911,500 | $ 949,196 | $ 839,800 |
| **EXPENDITURES:** | | | | | |
| *Personnel* | $ 108,840 | $ 111,049 | $ 111,840 | $ 108,870 | $ 112,010 |
| *Operations* | 257,386 | 277,913 | 325,510 | 325,113 | 341,800 |
| *Capital* | 461,495 | 603,056 | 554,200 | 319,369 | 484,500 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 827,721 | $ 992,018 | $ 991,550 | $ 753,352 | $ 938,310 |
| **Revenue Over (Under) Expenditures** | $ 196,963 | $ 65,380 | $ (80,050) | $ 195,844 | $ (98,510) |
| **End. Cash Balance** | | | | | **$ 2,059,162** |

## SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

| | 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 Manager* | 0.10 | 0.10 | | | | |
| *Mechanic* | 1.00 | 1.00 | | | | |
| *Regular Salaries* | | | $ 72,447 | $ 74,000 | $ 73,000 | $ 75,000 |
| *Overtime* | | | 4,970 | 4,500 | 5,500 | 6,000 |
| *Standby* | | | 0 | 500 | 190 | 500 |
| *Unused Sick Time* | | | 1,060 | 1,200 | 780 | 1,200 |
| *Group Insurance* | | | 28,026 | 26,000 | 25,500 | 25,000 |
| *Retiree Health Insurance* | | | 0 | 0 | 0 | 0 |
| *Health Savings Plan Contribution* | | | 1,090 | 1,200 | 1,100 | 1,200 |
| *Payroll Taxes* | | | 75 | 140 | 100 | 110 |
| *Workers Comp. Insurance* | | | 2,649 | 2,500 | 2,200 | 2,500 |
| *Uniform Rental* | | | 732 | 1,800 | 500 | 500 |
| TOTAL FTE YEARS | 1.10 | 1.10 | | | | |
| TOTAL PERSONNEL | | | $ 111,049 | $ 111,840 | $ 108,870 | $ 112,010 |
| | | | | | | |
| **Operations Detail** | | | | | | |
| *R/M-Contractual* | | | $ 50,544 | $ 47,500 | $ 67,500 | $ 60,000 |
| *Drug & Alcohol Testing* | | | 12 | 50 | 50 | 50 |
| *Professional Feees* | | | 0 | 300 | 0 | 500 |
| *Communications* | | | 0 | 0 | 0 | 0 |
| *Membership Dues* | | | 0 | 660 | 0 | 0 |
| *Training* | | | 455 | 500 | 450 | 500 |
| *Reference Materials/Manuals* | | | 0 | 0 | 0 | 250 |
| *Property Insurance* | | | 29,504 | 32,500 | 32,000 | 32,500 |
| *Lease/Rent Expense* | | | 5,603 | 6,500 | 7,000 | 7,000 |
| *R/M-Commodities* | | | 50,555 | 55,000 | 59,766 | 60,000 |
| *Operating Supplies* | | | 1,749 | 2,000 | 1,713 | 2,000 |
| *Miscellaneous Equipment* | | | 1,911 | 2,500 | 1,500 | 2,500 |
| *Fuel* | | | 134,494 | 175,000 | 154,384 | 175,000 |
| *Misc. Expenses* | | | 3,086 | 3,000 | 750 | 1,500 |
| TOTAL OPERATIONS | | | $ 277,913 | $ 325,510 | $ 325,113 | $ 341,800 |
| | | | | | | |
| **Capital Detail** | | | | | | |
| *Purchase:* | | | | | | |
| *Vehicles & Equipment* | | | $ 603,056 | $ 554,200 | $ 319,369 | $ 484,500 |
| TOTAL CAPITAL | | | $ 603,056 | $ 554,200 | $ 319,369 | $ 484,500 |
| | | | | | | |
| **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 | | | $ 992,018 | $ 991,550 | $ 753,352 | $ 938,310 |
| | | | | | | |
| **Depreciation Expense** | | | | | | |
| *Motorized Equipment* | | | $ 312,828 | $ 250,000 | $ 250,000 | $ 350,000 |

## *CAPITAL REPLACEMENT FUND*
## *REVENUE/EXPENDITURE SUMMARY*

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 262,783 | $ 263,524 | $ 412,299 |
| **REVENUES:** | | | | | |
| *T/F From:* | | | | | |
| *GF L/A* | $ 5,000 | $ 5,000 | $ 300 | $ 300 | $ 300 |
| *GF City Hall* | 9,828 | 9,828 | 9,828 | 9,828 | 9,828 |
| *GF Streets* | 6,637 | 6,637 | 9,151 | 9,151 | 9,151 |
| *GF Police* | 13,068 | 3,068 | 20,462 | 20,462 | 20,462 |
| *GF P/Z* | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| *Pol. Spec. Proj.* | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 |
| *ESDA* | 32,659 | 32,659 | 21,849 | 21,849 | 21,849 |
| *Water* | 34,527 | 34,527 | 30,712 | 30,712 | 30,712 |
| *Sewer* | 40,980 | 40,980 | 53,508 | 53,508 | 53,508 |
| *Interest* | 2,242 | 1,500 | 1,600 | 3,800 | 4,500 |
| *Miscellaneous* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 162,449 | $ 151,707 | $ 164,918 | $ 167,118 | $ 167,818 |
| **EXPENDITURES:** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 0 | 7,500 | 11,000 | 18,343 | 0 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 0 | $ 7,500 | $ 11,000 | $ 18,343 | $ 0 |
| **Revenue Over (Under) Expenditures** | $ 162,449 | $ 144,207 | $ 153,918 | $ 148,775 | $ 167,818 |
| **End. Cash Balance** | | | | | **$ 580,117** |

## *SUPPORTING DETAIL FOR CAPITAL REPLACEMENT 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** | | | | | | |
| TOTAL OPERATIONS | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Capital Detail** | | | | | | |
| *Purchase:* | | | | | | |
| *Equipment* | | | $ 7,500 | $ 11,000 | $ 18,343 | $ 0 |
| TOTAL CAPITAL | | | $ 7,500 | $ 11,000 | $ 18,343 | $ 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 | | | $ 7,500 | $ 11,000 | $ 18,343 | $ 0 |
| **Depreciation Expense** | | | | | | |
| *Equipment* | | | $ 375 | $ 1,000 | $ 400 | $ 600 |

## *CEMETERY FUND*
## *REVENUE/EXPENDITURE SUMMARY*

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 260,198 | $ 305,924 | $ 282,914 |
| **REVENUES:** | | | | | |
| *Footings* | $ 0 | $ 2,600 | $ 1,500 | $ 1,500 | $ 1,500 |
| *Grave Sales* | 44,150 | 20,000 | 30,000 | 20,000 | 25,000 |
| *Columbarium Niche Sales* | 5,400 | 2,700 | 10,000 | 8,000 | 10,000 |
| *Interment Fees* | 50,000 | 34,250 | 35,000 | 30,000 | 35,000 |
| *Interest* | 1,282 | 3,044 | 2,500 | 3,500 | 4,000 |
| *Penalty Revenue* | 0 | 0 | 0 | 0 | 0 |
| *Miscellaneous Inc.* | 680 | 783 | 500 | 500 | 500 |
| **TOTAL** | $ 101,512 | $ 63,377 | $ 79,500 | $ 63,500 | $ 76,000 |
| **EXPENDITURES:** | | | | | |
| *Personnel* | $ 69,710 | $ 59,230 | $ 69,600 | $ 67,190 | $ 70,250 |
| *Operations* | 15,146 | 10,216 | 31,300 | 10,320 | 12,150 |
| *Capital* | 5,780 | 0 | 25,000 | 0 | 25,000 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 9,800 | 11,000 | 9,000 | 9,000 | 9,000 |
| **TOTAL** | $ 100,436 | $ 80,446 | $ 134,900 | $ 86,510 | $ 116,400 |
| **Revenue Over (Under) Expenditures** | $ 1,076 | $ (17,069) | $ (55,400) | $ (23,010) | $ (40,400) |
| **End. Cash Balance** | | | | | $ 242,514 |

## *SUPPORTING DETAIL FOR CEMETERY FUND*

| | FTE YEARS 18-19 | FTE YEARS 19-20 | ACTUAL 17-18 | BUDGET 18-19 | EST.ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|---|
| **Personnel Detail** | | | | | | |
| *Street/Cemetery Supervisor* | 0.15 | 0.15 | | | | |
| *Regular Salaries* | | | $ 10,683 | $ 11,000 | $ 10,500 | $ 11,000 |
| *City Clerk* | 0.15 | 0.15 | 7,599 | 7,900 | 7,900 | 8,200 |
| *Cemetery Sexton* | 0.50 | 0.50 | | | | |
| *Grounds Mtnce.* | 0.50 | 0.50 | | | | |
| *Part Time Wages* | | | 31,545 | 40,100 | 39,000 | 41,000 |
| *Standby* | | | 0 | 0 | 0 | 0 |
| *Overtime* | | | 411 | 1,000 | 900 | 1,000 |
| *Unused Sick Time* | | | 80 | 200 | 150 | 200 |
| *Group Insurance* | | | 4,494 | 4,800 | 4,700 | 4,500 |
| *Retiree Health Insurance* | | | 2,063 | 2,100 | 2,100 | 2,300 |
| *Health Savings Plan Contribution* | | | 0 | 0 | 0 | 0 |
| *Uniform Rental* | | | 0 | 0 | 0 | 0 |
| *Workers Comp. Insurance* | | | 2,163 | 2,200 | 1,800 | 1,900 |
| *Unemployment Insurance Tax* | | | 192 | 300 | 140 | 150 |
| TOTAL FTE YEARS | 1.30 | 1.30 | | | | |
| TOTAL PERSONNEL | | | $ 59,230 | $ 69,600 | $ 67,190 | $ 70,250 |
| **Operations Detail** | | | | | | |
| *R/M Equipment-Cont.* | | | $ 0 | $ 200 | $ 0 | $ 250 |
| *R/M Grounds-Cont.* | | | 7,027 | 17,250 | 7,099 | 7,500 |
| *Engineering Fees* | | | 0 | 0 | 0 | 0 |
| *Legal Fees* | | | 0 | 1,500 | 0 | 0 |
| *Consultation Fees* | | | 0 | 6,000 | 0 | 0 |
| *Postage* | | | 230 | 200 | 168 | 200 |
| *Communications* | | | 417 | 425 | 450 | 425 |
| *Electricity* | | | 1,396 | 750 | 1,181 | 1,250 |
| *Property Insurance* | | | 230 | 300 | 236 | 300 |
| *Lease/Rent Expense* | | | 0 | 200 | 0 | 200 |
| *R/M Equipment-Comm.* | | | 120 | 250 | 100 | 150 |
| *R/M Grounds-Comm.* | | | 300 | 2,500 | 487 | 500 |
| *Office Supplies* | | | 75 | 75 | 50 | 75 |
| *Operating Supplies* | | | 34 | 0 | 50 | 50 |
| *Miscellaneous Equipment* | | | 66 | 1,250 | 500 | 750 |
| *Misc. Expenses* | | | 321 | 400 | 0 | 500 |
| *Bad Debt Expense* | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | $ 10,216 | $ 31,300 | $ 10,320 | $ 12,150 |
| **Capital Detail** | | | | | | |
| *Purchase:* | | | | | | |
| *Equipment* | | | $ 0 | $ 0 | 0 | 0 |
| *System* | | | 0 | 0 | 0 | 0 |
| *Cemetery Impr.* | | | 0 | 25,000 | 0 | 25,000 |
| *Engineering* | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | $ 0 | $ 25,000 | $ 0 | $ 25,000 |
| **Debt Service Detail** | | | | | | |
| *N/A* | | | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL DEBT SERVICE | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Inter-Fund Transfer Detail** | | | | | | |
| *MERF* | | | $ 11,000 | $ 9,000 | $ 9,000 | $ 9,000 |
| TOTAL INTER-FUND TRANSFERS | | | $ 11,000 | $ 9,000 | $ 9,000 | $ 9,000 |
| TOTAL EXPENDITURES | | | $ 80,446 | $ 134,900 | $ 86,510 | $ 116,400 |

## *MFT FUND*
## *REVENUE/EXPENDITURE SUMMARY*

| | ACTUAL 16-17 | ACTUAL 17-18 | BUDGET 18-19 | EST. ACT. 18-19 | BUDGET 19-20 |
|---|---|---|---|---|---|
| **Beg. Cash Balance** | | | $ 783,847 | $ 762,405 | $ 871,405 |
| **REVENUES:** | | | | | |
| *State Allotment* | $ 383,594 | $ 392,477 | $ 420,000 | $ 419,000 | $ 420,000 |
| *High Growth* | 21,731 | 21,342 | 0 | 26,000 | 0 |
| *Capital Bill* | 0 | 0 | 0 | 0 | 0 |
| *Tornado Recovery* | 722,541 | 0 | 0 | 0 | 0 |
| *Local Fuel Tax* | 0 | 0 | 0 | 0 | 0 |
| *Interest* | 5,092 | 7,184 | 5,000 | 14,000 | 15,000 |
| **TOTAL** | $ 1,132,958 | $ 421,003 | $ 425,000 | $ 459,000 | $ 435,000 |
| **EXPENDITURES:** | | | | | |
| *Personnel* | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| *Operations* | 0 | 0 | 0 | 0 | 0 |
| *Capital* | 347,923 | 319,421 | 925,000 | 350,000 | 925,000 |
| *Debt Service* | 0 | 0 | 0 | 0 | 0 |
| *Inter-Fund Transfers* | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | $ 347,923 | $ 319,421 | $ 925,000 | $ 350,000 | $ 925,000 |
| **Revenue Over (Under) Expenditures** | $ 785,035 | $ 101,582 | $ (500,000) | $ 109,000 | $ (490,000) |
| **End. Cash Balance** | | | | | $ 381,405 |

## *SUPPORTING DETAIL FOR MFT 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 Street Misc. - Cont.*** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL OPERATIONS** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Capital Detail** | | | | | | |
| ***Purchase:*** | | | | | | |
| ***System Construction*** | | | $ 319,421 | $ 900,000 | $ 350,000 | $ 900,000 |
| ***System Engineering*** | | | 0 | 25,000 | 0 | 25,000 |
| ***System Legal*** | | | 0 | 0 | 0 | 0 |
| ***Bld/Property*** | | | 0 | 0 | 0 | 0 |
| **TOTAL CAPITAL** | | | $ 319,421 | $ 925,000 | $ 350,000 | $ 925,000 |
| **Debt Service Detail** | | | | | | |
| ***N/A*** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL DEBT SERVICE** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **Inter-Fund Transfer Detail** | | | | | | |
| ***Cruger Rd. Impr. - Phase II*** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL INTER-FUND TRANSFERS** | | | $ 0 | $ 0 | $ 0 | $ 0 |
| **TOTAL EXPENDITURES** | | | $ 319,421 | $ 925,000 | $ 350,000 | $ 925,000 |