

Budget Review

Water and Related Funds

Water

- Revenue is estimated to be down from the prior year, which is a concern. Due to including expenses for N. Lawndale (\$483,698) and W. Holland (\$125,820), the cash position of the fund (864,680) would be negative if the new Infrastructure Fixed Fees had not been put in place (estimated/budgeted total \$966,570).
- The Water/Sewer/Trash CPI was 2.76% for 2019 as compared to 4.27% for 2018. This is the increase that will be applied to the consumption rate as well as will increase the additional fixed fee added for 2019. The current fixed fee of \$5 per account will be increased by \$4 adjusted by the WST CPI (\$5 plus \$4 x 2.76% increased by the WST CPI = \$9.11 for the new fixed fee.
- Personnel increase of 11% due to increases in Health Insurance, pension, annual wage increases, and addition of Utilities Manager and Engineering Tech.
- Operations increase of 9% due to:
 - Increase in R & M System Contractual due to additional program as required by IEPA for a valve exercise program \$82,000
- Capital purchases budgeted include:
 - Large equipment WTP/Distribution \$7,000
 - Computer \$1,000
 - Fuel Safety Cabinet \$1,000
 - WTP Well House Doors/Lights \$10,500
 - Water main replacement – Lawndale \$483,900
 - Water main replacement – Holland \$126,000
 - Water main replacement – engineering for future \$15,000
 - Fire hydrant replacement \$10,000
 - WTP Water Tower #3 engineering \$70,000
 - WTP Water Tower Painting engineering \$33,000
 - Meter purchases \$40,500
 - WTP vessel and softener rehab \$350,000
 - Misc. purchases \$2,000
- Total revenue of \$2,342,950 is sufficient to cover personnel, operations, debt service and transfers due to the addition of the infrastructure fixed fees, but only leaving \$200,000 for capital expenditures. This amount will increase over the next five years due to the Infrastructure Fixed Fees.
- **Projected balance FYE 4/30/21 – \$758,680 compared to a minimum standard balance of \$585,738**

Water Subdivision Development Fee

- No anticipated expenses
- Projected balance FYE 4/30/21 – \$539,398

Water Connection Fee

- No anticipated expenses
- Projected balance FYE 4/30/21 – \$777,517

Water Tank Reserve

- Capital expenditures include painting of Water Tower #1
- Requires transfer of \$275,00 from Water Fund
- Projected balance FYE 4/30/21 – \$32,022

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 1,656,644	\$ 1,511,755	\$ 1,685,957
Min. Std. Bal. (a)					\$ 585,738
Surplus Funds					\$ 1,100,220
REVENUES:					
<i>Metered Sales</i>	\$ 1,356,443	\$ 1,320,433	\$ 1,405,000	\$ 1,300,000	\$ 1,335,880
<i>Infrastructure Fixed Fee</i>	0	4,386	0	319,000	647,570
<i>Pumphouse Sales</i>	3,706	6,779	5,000	6,000	5,000
<i>Penalty Charges</i>	24,263	22,617	20,000	32,000	37,500
<i>Water Meters</i>	6,300	7,306	7,000	4,000	4,000
<i>Water Construction</i>	1,900	1,100	2,000	1,000	1,000
<i>Interest</i>	21,093	24,603	25,000	25,000	20,000
<i>Forfeited Inspection Fees</i>	3,600	500	1,000	1,000	1,000
<i>Technology Fee</i>	286,505	290,513	285,000	293,000	290,000
<i>Grant/Loan Proceeds</i>	58,928	724	0	383	0
<i>Misc. Income</i>	2,372	3,754	1,000	1,000	1,000
TOTAL COLLECTIONS	\$ 1,765,110	\$ 1,682,715	\$ 1,751,000	\$ 1,982,383	\$ 2,342,950
T/F From:					
<i>Sewer</i>	13,070	8,284	16,875	8,600	20,250
<i>Water Tower Reserve</i>	0	0	0	0	0
TOTAL REVENUE	\$ 1,778,180	\$ 1,690,999	\$ 1,767,875	\$ 1,990,983	\$ 2,363,200
EXPENDITURES:					
<i>Personnel</i>	\$ 598,902	\$ 590,966	\$ 641,950	\$ 632,100	\$ 713,650
<i>Operations</i>	425,696	479,525	662,375	482,400	720,500
<i>Capital</i>	726,348	110,314	953,750	248,015	1,149,900
<i>Debt Service</i>	297,766	297,766	261,315	269,234	261,315
<i>Inter-Fund T/F</i>	224,101	233,930	184,212	185,032	170,112
TOTAL EXPENDITURES	\$ 2,272,813	\$ 1,712,501	\$ 2,703,602	\$ 1,816,781	\$ 3,015,477
Revenue Over (Under) Expenditures	\$ (494,633)	\$ (21,502)	\$ (935,727)	\$ 174,202	\$ (652,277)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 275,000
Net Rev. Over (Under) Exp.	\$ (494,633)	\$ (21,502)	\$ (1,185,727)	\$ 174,202	\$ (927,277)
End. Cash Balance					\$ 758,680

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
Personnel Detail						
City Administrator	0.05	0.05				
City Engineer	0.25	0.25				
Public Works Director	0.00	0.15				
Finance Director	0.10	0.10				
Utilities Superintendent	0.00	0.50				
Accountant	0.10	0.00				
Public Works Manager	0.15	0.00				
WTP Supervisor	0.90	1.00				
WTP Operator	0.90	0.90				
WTP Laborer	0.85	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Engineering Tech.	0.00	0.25				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.15	0.15				
Cust. Serv. Specialists	1.25	1.15				
Exec. Admin. Assistant	0.00	0.10				
Regular Salaries			\$ 382,073	\$ 415,000	\$ 415,000	\$ 478,000
P-T Accountant	0.00	0.06				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			5,947	6,200	10,000	11,000
Overtime			32,380	35,000	35,000	3,700
Standby			7,175	9,000	7,500	9,000
Unused Sick Time			2,669	6,500	4,200	7,300
Group Insurance			128,904	135,000	125,000	166,000
Retiree Health Insurance			17,500	19,200	19,200	20,500
Health Savings Plan Contribution			5,165	5,800	5,300	7,000
Unemployment Insurance Tax			472	650	600	650
Workers Comp. Insurance			6,286	7,100	7,800	8,000
Uniform Rental			2,395	2,500	2,500	2,500
TOTAL FTE YEARS	7.20	8.01				
TOTAL PERSONNEL			\$ 590,966	\$ 641,950	\$ 632,100	\$ 713,650
Operations Detail						
R/M - Building-Cont.			\$ 91,602	\$ 107,500	\$ 4,500	\$ 101,000
R/M-Equipment-Cont.			7,692	6,500	6,000	12,500
R/M-System-Cont.			59,096	32,750	22,900	111,500
Engineering Fees			0	35,000	25,400	10,000
Legal Fees			10,516	10,000	3,500	12,000
Drug & Alcohol Testing			216	200	300	400
Data Processing Support			17,644	19,750	25,000	27,500
Professional Fees			19,731	10,000	24,200	11,500
Water Testing			10,408	12,500	12,000	12,000
Postage Expenses			9,528	10,000	13,700	17,000
Communications			12,457	13,100	15,000	20,000
Printing/Advertising			1,314	3,250	2,000	1,500
Membership Dues			930	1,225	1,000	1,000
Training			718	3,750	500	2,000
Ref. Materials/Manuals			141	550	550	1,000
Software			5,541	4,000	7,600	26,500
Electricity			114,295	115,000	110,000	115,000
Heating			4,789	5,000	3,500	5,000
Property Insurance			5,667	6,200	9,000	10,600
Lease/Rent Expense			1,898	3,350	3,500	3,500
R/M-Building-Comm.			2,776	8,000	2,100	4,000
R/M-Equipment-Comm.			2,527	7,250	4,550	5,000
R/M-System-Comm.			30,754	35,000	37,000	35,000
Office Supplies			670	1,000	1,000	1,000
Operating Supplies			1,937	2,250	2,500	3,000
Health & Safety Equipment			4,021	17,500	2,000	3,000
Miscellaneous Equipment			8,485	7,500	3,600	5,500
Chemicals			26,766	37,500	27,500	32,000
Softener Salt			104,274	137,500	107,000	120,000
Lab/Testing Supplies			8,192	5,500	5,500	6,000
Miscellaneous Expenses			2,718	1,750	1,000	1,000
Bad Debts			3,824	4,000	3,000	3,500
TOTAL OPERATIONS			\$ 479,525	\$ 662,375	\$ 482,400	\$ 720,500
Capital Detail						
Purchase:						
Equipment			\$ 8,025	\$ 20,000	\$ 27,000	\$ 11,000
Legal			0	0	0	0
Bld./Property			2,364	5,000	0	10,500
System			69,277	770,000	133,815	948,900
System Engineering			14,080	125,000	70,000	139,000
Meters			16,568	33,750	17,200	40,500
TOTAL CAPITAL			\$ 110,314	\$ 953,750	\$ 248,015	\$ 1,149,900
Debt Service Detail						
AMR Loan - MCB			\$ 289,941	\$ 261,315	\$ 261,315	\$ 261,315
S. Cummings Impr. Bond			7,825	0	7,919	0
TOTAL DEBT SERVICE			\$ 297,766	\$ 261,315	\$ 269,234	\$ 261,315
Inter-Fund Transfer Detail						
T/F to MERF			\$ 139,000	\$ 95,000	\$ 95,000	\$ 74,500
T/F to Capital Replacement Fund			30,712	30,712	30,712	30,712
T/F to L/A			1,066	700	620	700
T/F to City Hall			9,952	5,800	6,700	6,200
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			35,200	36,000	36,000	39,000
T/F to IMRF			18,000	16,000	16,000	19,000
T/F to Stormwater Management			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 233,930	\$ 184,212	\$ 185,032	\$ 170,112
Intra-Fund Transfers						
Water Tower Reserve			\$ 0	\$ 250,000	\$ 0	\$ 275,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 275,000
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 1,712,501	\$ 2,953,602	\$ 1,816,781	\$ 3,290,477
Depreciation Expense						
System			\$ 501,714	\$ 500,000	\$ 520,000	\$ 550,000
Buildings			4,364	4,305	5,000	5,500
Equipment			36,997	550,000	45,000	50,000
			\$ 543,075	\$ 1,054,305	\$ 570,000	\$ 605,500

**WATER SUBDIVISION DEVELOPMENT FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 513,145	\$ 516,398	\$ 526,898
REVENUES:					
<i>Subd. Dev. Fees</i>	\$ 0	\$ 836	\$ 17,300	\$ 1,000	\$ 4,500
<i>Main Ext. Fees</i>	0	0	0	0	0
<i>Interest</i>	6,486	11,517	18,000	9,500	8,000
<i>Misc. Income</i>	0	0	0	0	0
TOTAL	\$ 6,486	\$ 12,353	\$ 35,300	\$ 10,500	\$ 12,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	250,000	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 6,486	\$ 12,353	\$ (214,700)	\$ 10,500	\$ 12,500
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 6,486	\$ 12,353	\$ (214,700)	\$ 10,500	\$ 12,500
End. Cash Balance					\$ 539,398

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	25,000	0	0
Purchase - System			0	225,000	0	0
TOTAL CAPITAL			\$ 0	\$ 250,000	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 250,000	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 0

**WATER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 748,665	\$ 748,417	\$ 766,417
REVENUES:					
<i>Connection Fees</i>	\$ 8,715	\$ 6,118	\$ 8,300	\$ 8,000	\$ 2,100
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Water O & M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	9,345	11,126	15,000	10,000	9,000
TOTAL	\$ 18,060	\$ 17,244	\$ 23,300	\$ 18,000	\$ 11,100
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 18,060	\$ 17,244	\$ 23,300	\$ 18,000	\$ 11,100
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 18,060	\$ 17,244	\$ 23,300	\$ 18,000	\$ 11,100
End. Cash Balance					\$ 777,517

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase System			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

**WATER TOWER RESERVE ACCOUNT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 288,591	\$ 283,972	\$ 319,172
REVENUES:					
<i>Rental Income</i>	\$ 32,097	\$ 32,097	\$ 34,200	\$ 34,200	\$ 35,200
<i>Interest</i>	3,100	3,100	5,000	5,500	5,000
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&M</i>	0	0	250,000	0	275,000
TOTAL	\$ 35,197	\$ 35,197	\$ 289,200	\$ 39,700	\$ 315,200
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	5,890	5,890	25,000	0	15,000
<i>Capital</i>	0	0	500,000	4,500	587,350
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 5,890	\$ 5,890	\$ 525,000	\$ 4,500	\$ 602,350
Revenue Over (Under) Expenditures	\$ 29,307	\$ 29,307	\$ (235,800)	\$ 35,200	\$ (287,150)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 29,307	\$ 29,307	\$ (235,800)	\$ 35,200	\$ (287,150)
End. Cash Balance					\$ 32,022

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
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-System-Cont.			\$ 5,890	\$ 25,000	\$ 0	\$ 15,000
Engineering Fees			0	0	0	0
Legal Fees			0	0	0	0
TOTAL OPERATIONS			\$ 5,890	\$ 25,000	\$ 0	\$ 15,000
Capital Detail						
Purchase - Building/Property			0	0	0	0
Purchase - Engineering			0	0	4,500	33,450
Purchase - System			0	500,000	0	553,900
TOTAL CAPITAL			\$ 0	\$ 500,000	\$ 4,500	\$ 587,350
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			\$ 5,890	\$ 525,000	\$ 4,500	\$ 602,350
Intra-Fund Transfers						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 5,890	\$ 525,000	\$ 4,500	\$ 602,350

Budget Review

Sewer and Related Funds

Sewer Fund

- Estimated revenue is up approximately 1.9% compared to the budget.
- The Water/Sewer/Trash CPI was 2.76% for 2019 as compared to 4.27% for 2018. This is the increase that will be applied to the consumption rate as well as will increase the additional fixed fee added for 2019. The current fixed fee of \$1 per account will be increased by \$1 adjusted by the WST CPI (\$1 plus \$1 x 2.76% increased by the WST CPI = \$2.03 for the new fixed fee.
- Personnel increase of 11% due to increases in Health Insurance, pension, annual wage increases, and addition of Utilities Manager and Engineering Tech.
- Operation increase of 6% due to:
 - Software and data processing support for remainder of Tyler software, Tyler and IT360 support costs
 - Increases in Repair and Maintenance for Building and System
- Capital expenditures include:
 - WWTP/Collections large equipment \$20,000
 - WWTP 3-inch trash pump \$2,000
 - WWTP muffle furnace \$2,000
 - WWTP polymer spill containment \$1,500
 - WWTP fuel safety cabinet \$1,000
 - Collections computer \$1,000
 - WWTP hot water heater \$5,000
 - WWTP water softener \$3,000
 - WWTP clarifier catwalk \$2,000
 - Distribution lift station security fence \$5,000
 - Sewer main replacement – Lawndale \$633,500
 - Sewer main replacement – Holland \$160,000
 - Sewer main extension – Cummings \$50,000
 - Collections Sanitary Sewer CIPP – \$150,000
 - Phase 1 engineering – Sewer reconstruction – \$20,000
 - Miscellaneous capital - \$5,000
- Projected balance 4/30/21 - \$5,713,474 with estimated surplus of \$5 million

Sewer Subdivision Development Fee

- No anticipated expenses
- Projected balance FYE 4/30/21 – \$79,365

Sewer Connection Fee

- No anticipated expenses, except transfers for debt service:
 - 2009 IEPA Loan (100%) - \$287,946
 - Phase 2A IEPA Loan (20%) - \$47,436
- The balance is sufficient to pay the remaining debt service for the 2009 IEPA loan (retired in FY2030-31) and the Phase 2A loan (retired in FY2036-37) **IF we receive an average of 18 connection fees at \$4,317 each for the next 17 years.** There would be no fees available to pay any of the Phase 2B debt service if it is determined that some of the project is attributable to new development
- Projected balance 4/30/21 – \$1,874,075

STP2, Phase 2A

- Project completed in FY19-20

STP2, Phase 2B

- Design Engineering/Bidding, Easements and Bond Counsel of \$245,500 budgeted for FYE 4/30/21
- Expenses funded through Sewer Fund until receipt of loan from IEPA
- Construction expected to begin in FY21-22. Total projected loan, including 35% contingency is \$12.5 million
- 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 4/30/21 -- \$131,782

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

- Loan paid off and funds no longer required to be kept as restricted funds were transferred to Sewer Fund in FY18-19

**SEWER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 5,965,205	\$ 5,923,499	\$ 6,316,527
Min. Std. Balance					687,875
Surplus Funds					\$ 5,628,652
REVENUES:					
<i>Metered Sales</i>	\$ 2,194,895	\$ 2,182,254	\$ 2,255,000	\$ 2,298,000	\$ 2,361,500
<i>Infrastructure Fixed Fee</i>	0	898	0	65,000	132,000
<i>N. Tazewell Wtr Dist.</i>	145,141	149,113	164,000	170,000	175,000
<i>Penalty Charges</i>	51,820	47,323	45,000	35,000	32,500
<i>Grant Proceeds</i>	0	724	0	0	0
<i>Interest</i>	44,245	80,093	50,000	80,000	50,000
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Misc. Income</i>	3,406	0	500	1,000	500
TOTAL COLLECTIONS	2,439,507	2,460,405	2,514,500	2,649,000	2,751,500
<i>T/F From:</i>					
<i>STP2 Constr. Phase 2A</i>	3,811,205	0	0	70,715	0
<i>STP2 Constr. Phase 2B</i>	0	0	0	0	0
<i>Sewer Conn.</i>	19,735	46,489	48,000	46,963	47,436
<i>Sewer Bond 1997 Reserve</i>	0	202,116	0	0	0
<i>Sewer Bond 1997 Depr.</i>	0	145,000	0	0	0
<i>Sewer Bond 1997 P & I</i>	0	44,913	0	0	0
TOTAL REVENUE	\$ 6,270,447	\$ 2,898,923	\$ 2,562,500	\$ 2,766,678	\$ 2,798,936
EXPENDITURES:					
<i>Personnel</i>	\$ 723,379	\$ 702,794	\$ 782,250	\$ 737,300	\$ 871,150
<i>Operations</i>	456,442	488,629	591,100	524,590	628,500
<i>Capital</i>	244,159	184,488	680,000	400,000	1,061,000
<i>Debt Service</i>	284,594	234,503	240,000	234,814	237,181
<i>Inter-Fund Transfers</i>	296,624	217,110	274,883	267,428	358,658
TOTAL	\$ 2,005,198	\$ 1,827,524	\$ 2,568,233	\$ 2,164,132	\$ 3,156,489
Revenue Over (Under) Expenditures	\$ 4,265,249	\$ 1,071,399	\$ (5,733)	\$ 602,546	\$ (357,553)
Intra-Fund Transfers	\$ 1,880,871	\$ 168,760	\$ 0	\$ 209,518	\$ 245,500
Net Rev. Over (Under) Exp.	\$ 2,384,378	\$ 902,639	\$ (5,733)	\$ 393,028	\$ (603,053)
End. Cash Balance					\$ 5,713,474

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
Personnel Detail						
City Administrator	0.05	0.05				
City Engineer	0.00	0.25				
Public Works Director	0.25	0.15				
Finance Director	0.10	0.10				
Utilities Superintendent	0.00	0.50				
Accountant	0.10	0.00				
Public Works Manager	0.15	0.00				
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				
Engineering Tech.	0.00	0.25				
WTP Operator	0.10	0.10				
Laborers	3.90	3.80				
Cust. Serv. Specialists	1.25	1.15				
HR/Cust. Serv. Supv.	0.15	0.15				
Exec. Admin. Assistant	0.00	0.10				
P-T Accountant	0.00	0.07	\$ 465,598	\$ 520,000	485,000	556,000
PW Seasonal	0.25	0.50				
Part Time Wages			10,520	6,500	16,000	17,500
Overtime			39,326	42,000	43,000	45,000
Standby			8,322	10,000	8,500	10,000
Unused Sick Time			4,501	8,000	4,800	8,500
Group Insurance			134,685	150,000	135,000	184,000
Retiree Health Insurance			23,000	26,000	26,000	28,000
Health Savings Plan Contribution			5,792	7,200	5,900	8,500
Unemployment Insurance Tax			496	650	600	650
Workers Comp. Insurance			7,578	9,000	9,600	10,000
Uniform Rental			2,974	2,900	2,900	3,000
TOTAL FTE YEARS	8.80	9.67				
TOTAL PERSONNEL			\$ 702,794	\$ 782,250	\$ 737,300	\$ 871,150
Operations Detail						
R/M-Building-Cont.			\$ 15,353	\$ 23,000	\$ 10,400	\$ 36,500
R/M-Equipment-Cont.			7,936	17,000	7,500	12,000
R/M-System-Cont.			38,191	53,000	45,700	62,000
Engineering Fees			0	25,000	20,900	10,000
Legal Fees			9,032	15,000	8,500	12,000
Drug & Alcohol Testing			314	250	300	400
Data Processing Support			16,300	15,750	28,700	30,500
Professional Fees			26,226	8,500	23,100	10,500
Sewer Testing			7,381	9,200	7,900	8,000
Postage Expenses			9,108	10,000	12,000	17,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			13,138	13,000	15,000	20,000
Printing/Advertising			1,314	2,500	2,100	1,500
Membership Dues			125	250	190	300
Training			949	3,500	1,200	2,000
Reference Materials/Manuals			141	500	450	1,200
Software			5,085	3,150	5,900	24,000
Electricity			171,766	175,000	170,000	175,000
Heating			4,255	5,000	4,000	5,000
Property Insurance			12,493	14,000	9,500	10,000
Lease/Rent Expense			3,479	6,500	4,050	6,600
Contractual Services			43,144	35,000	31,000	35,000
R/M-Building-Comm.			5,617	12,500	2,100	13,000
R/M-Equipment-Comm.			4,346	7,000	5,000	5,000
R/M-System-Comm.			17,738	34,000	33,500	44,000
Office Supplies			872	1,500	1,000	1,000
Operating Supplies			3,371	5,000	3,800	4,000
Health & Safety Equipment			2,486	4,000	2,700	3,000
Miscellaneous Equipment			8,933	10,000	9,800	5,500
Chemicals			22,584	36,500	18,700	32,000
Lab/Testing Supplies			3,653	8,000	6,300	7,000
Miscellaneous Expenses			1,992	2,500	1,200	2,500
Bad Debts			6,307	10,000	7,000	7,000
TOTAL OPERATIONS			\$ 488,629	\$ 591,100	\$ 524,590	\$ 628,500
Capital Detail						
Purchase:						
Equipment			\$ 14,951	\$ 15,000	\$ 16,500	\$ 32,500
Bldg./Property			69,329	155,000	153,500	15,000
System			100,208	465,000	222,000	943,500
System Engineering			0	45,000	8,000	70,000
TOTAL CAPITAL			\$ 184,488	\$ 680,000	\$ 400,000	\$ 1,061,000
Debt Service Detail						
MCB Loan Interest			\$ 2,056	\$ 0	\$ 0	\$ 0
STP2 Exp. 1997 (MCB)			0	0	0	0
STP2 IEPA Loan, Phase 2A			232,447	240,000	234,814	237,181
STP2 IEPA Loan, Phase 2B			0	0	0	0
TOTAL DEBT SERVICE			\$ 234,503	\$ 240,000	\$ 234,814	\$ 237,181
Inter-Fund Transfer Detail						
T/F to Water			\$ 8,284	\$ 16,875	\$ 8,600	\$ 20,250
T/F to MERF			78,000	130,000	130,000	205,000
T/F to Capital Replacement Fund			53,508	53,508	53,608	53,508
T/F to L/A			1,066	700	620	700
T/F to City Hall			9,952	5,800	6,700	6,200
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			44,300	45,000	45,000	49,000
T/F to IMRF			22,000	23,000	23,000	24,000
TOTAL INTER-FUND TRANSFERS			\$ 217,110	\$ 274,883	\$ 267,428	\$ 358,658
TOTAL EXPENDITURES			\$ 1,827,524	\$ 2,568,233	\$ 2,164,132	\$ 3,156,489
Intra-Fund Transfers						
T/F to STP2 Construction, Phase 2A			\$ 148,779	\$ 0	\$ 11,148	\$ 0
T/F to STP2 Construction, Phase 2B			21,981	0	198,370	245,500
TOTAL INTRA-FUND TRANSFERS			\$ 168,760	\$ 0	\$ 209,518	\$ 245,500
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 1,996,284	\$ 2,568,233	\$ 2,373,650	\$ 3,401,989
Depreciation Expense						
System			\$ 605,235	\$ 675,000	\$ 650,000	\$ 675,000
Buildings			87,925	60,000	100,000	115,000
Equipment			16,119	20,000	20,000	25,000
			\$ 709,281	\$ 755,000	\$ 770,000	\$ 815,000

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 72,719	\$ 72,565	\$ 73,865
REVENUES:					
<i>Subd. Dev. Fees</i>	\$ 0	\$ 0	\$ 17,300	\$ 0	\$ 4,500
<i>T/F from Sewer O & M</i>	0	0	0	0	0
<i>T/F from SWM</i>	0	0	0	0	0
<i>Interest</i>	927	1,646	2,000	1,300	1,000
<i>Miscellaneous</i>	0	0	0	0	0
TOTAL REVENUE	\$ 927	\$ 1,646	\$ 19,300	\$ 1,300	\$ 5,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 927	\$ 1,646	\$ 19,300	\$ 1,300	\$ 5,500
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 927	\$ 1,646	\$ 19,300	\$ 1,300	\$ 5,500
End. Cash Balance					\$ 79,365

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
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
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
SWM			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
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 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 2,279,503	\$ 2,323,026	\$ 2,088,117
REVENUES:					
<i>Connection Fees</i>	\$ 77,706	\$ 69,074	\$ 86,340	\$ 67,500	\$ 86,340
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Swr Bd Res (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Depr (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Constr</i>	0	0	0	0	0
<i>Interest</i>	34,888	35,084	35,000	30,000	35,000
TOTAL REVENUE	\$ 112,594	\$ 104,158	\$ 121,340	\$ 97,500	\$ 121,340
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 112,594	\$ 104,158	\$ 121,340	\$ 97,500	\$ 121,340
Intra-Fund Transfers	356,345	347,082	333,446	332,409	335,382
Net Rev. Over (Under) Exp.	\$ (243,751)	\$ (242,924)	\$ (212,106)	\$ (234,909)	\$ (214,042)
End. Cash Balance					\$ 1,874,075

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
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
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
T/F to Sewer O & M			\$ 46,489	\$ 48,000	\$ 46,963	\$ 47,436
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			285,847	285,446	285,446	287,946
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			14,746	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 347,082	\$ 333,446	\$ 332,409	\$ 335,382
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 347,082	\$ 333,446	\$ 332,409	\$ 335,382

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ (4,737)	\$ 0
REVENUES:					
<i>Loan Proceeds</i>	\$ 3,811,205	\$ 0	\$ 0	\$ 70,715	\$ 0
<i>Interest</i>	1,740	0	0	0	0
<i>T/F From</i>					
<i>Sewer O&M</i>	1,794,422	146,779	0	11,148	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL REVENUE	\$ 5,607,367	\$ 146,779	\$ 0	\$ 81,863	\$ 0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	619,535	116,228	0	6,411	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 619,535	\$ 116,228	\$ 0	\$ 6,411	\$ 0
Revenue Over (Under) Expenditures	\$ 4,987,832	\$ 30,551	\$ 0	\$ 75,452	\$ 0
Intra-Fund Transfers	3,811,205	0	0	70,715	0
Net Rev. Over (Under) Exp.	\$ 1,176,627	\$ 30,551	\$ 0	\$ 4,737	\$ 0
End. Cash Balance					\$ 0

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

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System			\$ 104,654	\$ 0	\$ 0	\$ 0
System Engineering			11,574	0	6,411	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 116,228	\$ 0	\$ 6,411	\$ 0
<u>Debt Service Detail</u>						
IEPA Loan - Phase 2A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 116,228	\$ 0	\$ 6,411	\$ 0
<u>Intra-Fund Transfers</u>						
Sewer O & M			\$ 0	\$ 0	\$ 70,715	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 70,715	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 116,228	\$ 0	\$ 77,126	\$ 0

**STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ (17,870)	\$ 0
REVENUES:					
<i>Loan Proceeds</i>	\$ 0	\$ 0	\$ 2,747,500	\$ 0	\$ 0
<i>T/F From</i>					
<i>Sewer O&M</i>	86,449	21,981	0	198,370	245,500
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL REVENUE	\$ 86,449	\$ 21,981	\$ 2,747,500	\$ 198,370	\$ 245,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	73,901	33,277	2,747,500	180,500	245,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 73,901	\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 245,500
Revenue Over (Under) Expenditures	\$ 12,548	\$ (11,296)	\$ 0	\$ 17,870	\$ 0
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 12,548	\$ (11,296)	\$ 0	\$ 17,870	\$ 0
End. Cash Balance					\$ 0

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

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
<i>Building/Propety</i>			\$ 0	\$ 0	\$ 0	\$ 60,000
<i>System</i>			0	2,560,000	0	0
<i>System Engineering</i>			33,277	187,500	180,500	238,000
<i>System Legal</i>			0	0	0	7,500
TOTAL CAPITAL			\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 245,500
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 245,500
<u>Intra-Fund Transfers</u>						
<i>Sewer</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 245,500

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 134,569	\$ 133,582	\$ 131,782
REVENUES:					
<i>Interest</i>	\$ 775	\$ 2,612	\$ 4,000	\$ 2,200	\$ 1,500
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	289,446	285,847	285,446	285,446	287,946
TOTAL	\$ 290,221	\$ 288,459	\$ 289,446	\$ 287,646	\$ 289,446
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	289,446	289,446	289,446	289,446	289,446
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
Revenue Over (Under) Expenditures	\$ 775	\$ (987)	\$ 0	\$ (1,800)	\$ 0
End. Cash Balance					\$ 131,782

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
2009 IEPA Loan Principal			289,446	289,446	289,446	289,446
TOTAL DEBT SERVICE			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<u>Inter-Fund Transfer Detail</u>						
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 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 289,446	\$ 289,446	\$ 289,446
REVENUES:					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 289,446

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 521,553	\$ 521,553	\$ 521,553
REVENUES:					
<i>Interest</i>	\$ 6,393	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	47,164	14,746	0	0	0
TOTAL	\$ 53,557	\$ 14,746	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 53,557	\$ 14,746	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 521,553

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Interest</i>	\$ 587	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From: Sewer O & M</i>	0	0	0	0	0
TOTAL	\$ 587	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	44,913	0	0	0
TOTAL	\$ 0	\$ 44,913	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 587	\$ (44,913)	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
1997 IEPA Loan Principal			\$ 0	\$ 0	\$ 0	\$ 0
1997 IEPA Loan Interest			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Sewer Fund			44,913	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 44,913	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 44,913	\$ 0	\$ 0	\$ 0

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	202,116	0	0	0
TOTAL	\$ 0	\$ 202,116	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ (202,116)	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 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	145,000	0	0	0
TOTAL	\$ 0	\$ 145,000	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ (145,000)	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0



CITY OF WASHINGTON, ILLINOIS
Committee of the Whole Agenda Communication

Meeting Date: March 09, 2020

Prepared By: Ray Forsythe, City Administrator; Joanie Baxter, Finance Director

Agenda Item: Budget Review/Staffing Requests

Explanation: After further evaluating personnel needs and priorities as well as taking into consideration the comments made by the City Council at the March 2nd Council Meeting, we offer the following.

General Fund Revenue/Expenses:

The fiscal year 2020/2021 projections show an expected 6% increase, largely from both Home Rule and Municipal Sales and Income Taxes as compared to what was budgeted for 2019/2020. The City has seen modest increases every year (not including proceeds from the sale of land) in recent years, especially in the areas of sales and income taxes and has consistently been able to budget for personnel, operations and capital improvements, while maintaining very healthy reserves (projected to be 81% as a percentage of revenue for all general funds) all while sustaining the same number of employees which have become more and more stretched and a reliance on outside vendors, overtime pay and slower response time and a shift in priorities and customer service.

In a typical budget, with sustained revenues, the City has approximately \$1.5 - \$1.9 million for infrastructure, and other capital expenses including debt service.

The table below shows revenue minus non capital expenses which indicate available funds for these infrastructure and capital expenditures. We would like to point out that \$910,000 in revenue from the additional home rule sales tax is restricted for infrastructure projects. One-time large projects which are not generally included in the City's budget are also indicated. With the proposed employees included, the table shows that the City can adequately fund these expanded levels.

Calculation of Balance available for Discretionary Capital			
General Fund			
Revenue	11,266,399		
Less: Tele. Tax	(216,000)		
Adjusted Unrestricted Revenue	11,050,399		
Expenditures			
Personnel, incl. proposed positions	5,670,150		
Operations	2,941,422		
Transfers			
WACC Debt Service	280,500		
Wash. 223 Debt Service (net)	-		
EMA	42,000		
MERF (average)	782,300		
CERF (average)	42,241		
Adjusted Expenditures	9,758,613		
	1,291,786		
Transfer from Tele. Tax	273,300		
Available for Discretionary Capital	1,565,086		
Accounting System	130,000		
Comp/Econ Dev Plan	200,000		
Available in typical year	1,895,086		
(Must spend at least .5% Sales Tax each year on Infrastructure - \$910,000 in FY20-21)			

Recommendation:

- 1 Police Officer
- Foreman/Distribution & Collections
- 1 Public Works Employee
- ½ time Human Resources Employee

Police Officer

- Increased officer will bring Washington closer to the recommended staffing levels for a community our size
- Reduce the reliance on overtime to meet the day-to-day operations and transitions when officers leave the force for other positions or retirements
- Increased public safety

Foreman/Distribution & Collections

- Create symmetry across the divisions in Public Works, provide a hierarchy of supervision and allow a more suitable crew distribution

Date Prepared: 03/06/2020

- Provide alternatives to the Supervisor for off hour, on call and weekend responsibilities
- Increase the productivity of the Distribution & Collections division and increase the customer service level

Laborer/Street Division

- Allow for uniform crew structure, increased productivity and customer service
- Less reliance on outside consultants for mandated maintenance and increased regulations
- Provide the necessary labor for the major Capital Improvement Projects

Human Resources:

- Employee Handbook and ensure compliance with all local, state and federal Labor requirements
- Complete a Staffing Study, Compensation and Classification Study, Succession Plan and other related studies and recommendations
- Assist with Contract Negotiations
- Assist the City Administrator and Department Directors in employee recruitment
- Assist the City Administrator and Finance Director in budget related items and other work as needed

Fiscal Impact: Below is the additional cost of each employee to the General, Water and Sewer Funds*:

	General	Water	Sewer	Total
1 Police Officer	78,527			78,527
1 Public Works - Streets	63,715			63,715
HR Generalist	20,800	2,600	2,600	26,000
Foreman	232	1,042	1,042	2,316
	163,274	3,642	3,642	170,558

*Payroll and pension expenses are funded through property tax supported funds and not shown above.

Recommendation: Approve. In addition staff will commit to not increasing the fleet for the next 3 years to minimize the impact on the funding schedule.

Action Requested: Recommendation to include the requested employees in the Fiscal Year 2020/2021 Budget

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Bal.			\$ 9,538,734	\$ 10,007,855	\$ 11,525,945
Unrestricted	\$ 7,966,104	\$10,430,149	\$ 9,307,075	\$ 10,198,472	\$ 9,591,500
L/A	710	2,132	1,400	1,240	1,400
City Hall	15,438	19,904	11,600	13,400	12,400
Streets	309,586	278,747	273,773	369,808	348,500
Police	687,580	765,178	675,511	662,737	736,000
Tourism/EDC	68,721	64,564	70,000	75,000	75,000
Planning/Zoning	0	0	0	0	0
Fire/Rescue	18,318	24,743	25,000	26,900	285,599
N. Cumm. Road. Impr.	23	94	0	0	0
Telecommunications Tax	302,044	242,811	243,000	224,000	216,000
TOTAL	\$ 9,368,524	\$11,828,322	\$ 10,607,359	\$ 11,571,557	\$ 11,266,399
EXPENDITURES:					
Personnel	\$ 5,299,311	\$ 4,978,082	\$ 5,175,500	\$ 5,166,606	\$ 5,495,150
Operations	1,773,572	1,972,272	2,790,698	2,334,763	2,941,422
Capital	2,247,260	812,991	2,424,200	468,371	1,056,700
Debt Service	0	0	0	0	0
Inter-Fund Transfers	1,453,770	5,229,661	3,216,262	2,083,727	4,153,899
TOTAL	\$10,773,913	\$12,993,006	\$ 13,606,660	\$ 10,053,467	\$ 13,647,171
Revenue Over (Under) Expend.	\$ (1,405,389)	\$ (1,164,684)	\$ (2,999,301)	\$ 1,518,090	\$ (2,380,772)
End. Cash Balance					\$ 9,145,173
Capital projects funded from Reserves:					
N. Lawndale	\$ 1,644,580			Unrestricted	\$ 7,711,747
W. Holland	573,660			Recycling Grant	(20,500)
Stratford Bridge	497,000			Tele. Tax	1,453,926
Freedom Pkwy	160,000			N. Cumm. Rd.	0
Lakeshore Drive	150,000				\$ 9,145,173
	\$ 3,025,240				
End. Bal. as a % of Total Revenue					81%
End. Bal. as a % of Non-Capital Expenses					108%
					Unrestr. Only 70%

**GENERAL CORPORATE UNRESTRICTED
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 8,046,873	\$ 8,472,829	\$ 10,014,719
Min. Std. Bal. (a)					\$ 2,397,875
Surplus Funds					\$ 7,616,844
REVENUES:					
Tax:					
Property	\$ 194,529	\$ 194,566	\$ 336,075	\$ 333,791	\$ 0
Sales	3,010,442	3,100,887	3,100,000	3,295,000	3,394,000
Local Use	412,091	512,504	525,000	557,500	588,000
Home Rule	2,115,169	2,152,494	2,100,000	2,192,000	2,214,000
Home Rule for Infrastructure	0	697,997	840,000	900,000	910,000
Prop.Repl.	0	0	0	5,000	0
State Inc.	1,408,902	1,713,840	1,669,000	1,776,000	1,739,000
Video Gaming Tax	60,462	66,188	65,000	65,000	65,000
License:					
Liquor	30,081	29,075	30,000	35,000	35,000
Video Gaming	5,775	4,675	5,000	29,000	30,000
Franchise:					
Ameren	147,535	141,629	145,000	144,000	145,000
Cable	235,453	223,947	230,000	230,000	225,000
Solid Waste	2,000	2,000	2,000	2,000	2,000
Electric Aggregation	52,066	53,017	50,000	48,000	50,000
Interest	112,125	121,512	50,000	115,000	50,000
Misc. Inc.	23,998	8,660	5,000	2,500	5,000
Sale of Equipment/Land	0	0	0	91,247	0
Fines:					
Court	63,365	75,385	65,000	72,000	70,000
Parking	3,970	3,580	3,000	2,000	3,000
Liquor	0	0	1,000	0	0
Ord. Viol.	34,790	35,790	30,000	25,000	25,000
Fees:					
Bld. & Signs	29,444	34,791	25,000	30,000	30,000
Forf. Bld. Fees	1,700	400	1,000	500	0
Var./Plats/Misc.	1,550	1,600	2,000	1,700	1,500
Enterprise Zone App. Fee	12,879	17,978	20,000	5,000	10,000
Yard Waste Stickers	7,778	11,762	8,000	11,000	0
TOTAL COLLECTIONS	\$ 7,966,104	\$ 9,204,277	\$ 9,307,075	\$ 9,968,238	\$ 9,591,500
T/F From:					
Stormwater Management	0	1,225,872	0	230,234	0
WACC Debt Service	0	0	0	0	0
Washington 223 Debt Service	0	0	0	0	0
TOTAL	\$ 7,966,104	\$ 10,430,149	\$ 9,307,075	\$ 10,198,472	\$ 9,591,500
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	450,449	4,430,408	2,356,708	1,427,686	3,000,740
TOTAL	\$ 450,449	\$ 4,430,408	\$ 2,356,708	\$ 1,427,686	\$ 3,000,740
Revenue Over (Under)					
Expend.	\$ 7,515,655	\$ 5,999,741	\$ 6,950,367	\$ 8,770,786	\$ 6,590,760
Intra T/F	\$ 9,181,857	\$ 7,128,376	\$ 9,883,168	\$ 7,228,896	\$ 8,893,732
Net Rev. Over (Under) Exp.	<u>\$ (1,666,202)</u>	<u>\$ (1,128,635)</u>	<u>\$ (2,932,801)</u>	<u>\$ 1,541,890</u>	<u>\$ (2,302,972)</u>
End. Cash Balance					\$ 7,711,747
Min. Std. Bal. (a)					\$ 2,397,875
Surplus Funds					\$ 5,313,872

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
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 Mgmt.			\$ 0	\$ 800,000	\$ 100,000	\$ 150,000
WACC Debt Service Fund			309,269	307,437	307,437	280,500
Washington 223 Impr. Capital Proj.			8,790	750,000	9,600	0
Washington 223 Debt Service Fund			4,079,349	64,771	923,803	0
Freedom Parkway Cap. Proj.			0	412,500	15,000	160,000
Lakeshore Drive Cap. Proj.			0	0	14,000	150,000
Motor Fuel Tax			0	0	46	0
N. Lawndale Lane Spec. Serv. Area			0	0	29,200	1,644,580
W. Holland Street Spec. Serv. Area			0	0	6,600	573,660
Emergency Management (EMA)			33,000	22,000	22,000	42,000
TOTAL INTER-FUND TRANSFERS			\$ 4,430,408	\$ 2,356,708	\$ 1,427,686	\$ 3,000,740
TOTAL EXPENDITURES			\$ 4,430,408	\$ 2,356,708	\$ 1,427,686	\$ 3,000,740
Intra-Fund Transfers						
L/A			\$ 619,984	\$ 958,950	\$ 767,720	\$ 963,550
City Hall			79,947	49,228	53,618	49,528
Streets			2,235,784	4,041,741	1,740,410	2,903,269
Police			3,268,451	3,527,461	3,516,081	3,821,949
Tourism/Economic Dev.			45,432	65,675	44,085	63,605
Planning, Zoning & Code Enforcement			250,587	369,525	300,882	513,860
Fire/Rescue			628,191	870,588	806,100	577,971
TOTAL INTRA-FUND TRANSFERS			\$ 7,128,376	\$ 9,883,168	\$ 7,228,896	\$ 8,893,732
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 11,558,784	\$ 12,239,876	\$ 8,656,582	\$ 11,894,472

**LEGISLATIVE/ADMINISTRATIVE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Water Fund</i>	355	1,066	700	620	700
<i>Sewer Fund</i>	355	1,066	700	620	700
<i>GF Unrestricted</i>	674,989	619,984	958,950	767,720	963,550
TOTAL	\$ 675,699	\$ 622,116	\$ 960,350	\$ 768,960	\$ 964,950
EXPENDITURES:					
<i>Personnel</i>	\$ 523,216	\$ 455,293	\$ 567,200	\$ 567,400	\$ 632,820
<i>Operations</i>	137,628	152,462	385,850	195,070	325,230
<i>Capital</i>	3,555	10,661	7,000	6,190	6,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	11,300	3,700	300	300	900
TOTAL	\$ 675,699	\$ 622,116	\$ 960,350	\$ 768,960	\$ 964,950
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
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			\$ 86,461	\$ 91,000	\$ 90,000	\$ 91,000
City Administrator	0.85	0.85				
Finance Director	0.80	0.80				
Accountant	0.80	0.00				
HR/Cust. Serv. Supervisor	0.70	0.70				
Customer Serv. Specialist	0.25	0.50				
Exec. Admin. Assistant	0.00	0.70				
Regular Salaries			211,670	342,000	311,000	335,000
P-T Accountant	0.00	0.52				
P-T Clerk's Assistant	0.00	0.38				
Part Time Wages			36,605	0	46,000	58,000
Overtime			11,966	10,000	11,000	11,000
Unused Sick Time			2,141	5,200	4,500	5,200
Group Insurance			85,433	96,000	82,000	108,000
Retiree Health Insurance			18,000	19,000	19,000	20,500
Health Savings Plan Contribution			2,436	3,200	3,200	3,300
Workers Comp. Insurance			339	400	300	400
Unemployment Insurance Tax			242	400	400	420
TOTAL FTE YEARS	14.25	15.30				
TOTAL PERSONNEL			\$ 455,293	\$ 567,200	\$ 567,400	\$ 632,820
Operations Detail						
Repair & Maint.-Equip. (Contr.)			\$ 3,313	\$ 2,900	\$ 2,600	\$ 2,600
Engineering Fees			0	0	0	0
Legal Fees			15,704	20,000	16,000	20,000
Liquor Code Enforce.-Legal			0	2,000	0	2,000
Data Processing Support			23,014	43,200	28,880	55,830
Professional Fees			8,700	11,000	43,000	10,400
Animal Control			13,360	14,000	13,400	14,000
Postage Expense			2,516	3,200	3,150	3,600
Communications			2,626	1,000	1,400	1,500
Publishing Fees			967	1,000	600	1,000
Printing Fees			4,416	6,500	1,000	5,500
Recruitment			25,299	1,100	0	1,000
Membership Dues			4,360	6,400	6,030	6,450
Training-Elected Officials			2,706	14,000	7,150	13,200
Training-Staff			1,752	5,000	2,300	6,500
Subscriptions			306	400	1,000	1,500
Reference Materials/Manuals			338	600	400	600
Software			3,658	203,700	29,000	140,000
Surety Bond Expenses			1,490	1,500	1,400	1,500
Lease/Rent Expense			3,919	3,500	3,500	3,700
Repair & Maint.-Equip. (Comm.)			1,049	1,800	1,460	1,500
Office Supplies			5,728	6,000	5,500	6,500
Misc. Equip.			2,129	2,000	2,200	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			14,040	14,500	9,000	9,800
Grant Disbursement			0	0	0	0
City Administrator Expense			0	2,500	0	2,500
Community Support			1,072	2,500	5,800	6,500
Yard Waste Stickers			10,000	10,000	10,000	0
Contingency			0	5,000	0	5,000
Bad Debt Expense			0	500	300	500
TOTAL OPERATIONS			\$ 152,462	\$ 385,850	\$ 195,070	\$ 325,230
Capital Detail						
Purchase:						
Building			\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0
Equipment			10,661	7,000	6,190	6,000
TOTAL CAPITAL			\$ 10,661	\$ 7,000	\$ 6,190	\$ 6,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
MERF			\$ 3,400	\$ 0	\$ 0	\$ 600
Capital Replacement Fund			300	300	300	300
TOTAL INTER-FUND TRANSFERS			\$ 3,700	\$ 300	\$ 300	\$ 900
TOTAL EXPENDITURES			\$ 622,116	\$ 960,350	\$ 768,960	\$ 964,950

**CITY HALL
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
<i>T/F From:</i>					
<i>GF Unrestr.</i>	\$ 74,603	\$ 79,947	\$ 49,228	\$ 53,618	\$ 49,528
<i>Water</i>	7,719	9,952	5,800	6,700	6,200
<i>Sewer</i>	7,719	9,952	5,800	6,700	6,200
TOTAL	\$ 90,041	\$ 99,851	\$ 60,828	\$ 67,018	\$ 61,928
EXPENDITURES:					
<i>Personnel</i>	\$ 47,539	\$ 48,420	\$ 0	\$ 8,880	\$ 0
<i>Operations</i>	29,655	31,334	51,000	35,810	52,100
<i>Capital</i>	3,019	10,269	0	12,500	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund T/F</i>	9,828	9,828	9,828	9,828	9,828
TOTAL	\$ 90,041	\$ 99,851	\$ 60,828	\$ 67,018	\$ 61,928
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR CITY HALL

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
<i>Custodian</i>	0.00	0.00				
<i>Regular Salaries</i>			\$ 46,007	\$ 0	\$ 8,300	\$ 0
<i>Overtime</i>			41	0	30	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			351	0	0	0
<i>Group Insurance</i>			0	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			699	0	60	0
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			946	0	430	0
<i>Uniform Rental</i>			376	0	60	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 48,420	\$ 0	\$ 8,880	\$ 0
<u>Operations Detail</u>						
<i>R/M Building (Cont.)</i>			\$ 5,413	\$ 21,500	\$ 11,200	\$ 21,600
<i>R/M Equipment (Cont.)</i>			3,511	3,000	2,350	3,000
<i>Communications</i>			11,496	11,700	10,700	12,000
<i>Recruitment</i>			0	0	0	0
<i>Electricity</i>			3,909	5,000	4,500	5,000
<i>Heating</i>			1,645	1,800	1,500	1,800
<i>Property Insurance</i>			1,872	2,100	1,500	1,600
<i>R/M - Buildings (Comm.)</i>			1,075	1,400	600	1,000
<i>R/M-Equipment (Comm.)</i>			95	500	260	600
<i>Operating Supplies</i>			686	1,000	1,300	1,500
<i>Misc. Equipment</i>			615	1,000	0	1,500
<i>Janitorial Supplies</i>			867	1,000	900	1,000
<i>Misc. Expenses</i>			150	1,000	1,000	1,500
TOTAL OPERATIONS			\$ 31,334	\$ 51,000	\$ 35,810	\$ 52,100
<u>Capital Detail</u>						
<u>Purchase:</u>						
<i>Bldg./Property</i>			\$ 10,269	\$ 0	\$ 0	\$ 0
<i>Equipment</i>			0	0	12,500	0
<i>System Engineering</i>			0	0	0	0
<i>Landscaping</i>			0	0	0	0
TOTAL CAPITAL			\$ 10,269	\$ 0	\$ 12,500	\$ 0
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>T/F to Capital Replacement Fund</i>			\$ 9,828	\$ 9,828	\$ 9,828	\$ 9,828
TOTAL INTER-FUND TRANSFERS			\$ 9,828	\$ 9,828	\$ 9,828	\$ 9,828
TOTAL EXPENDITURES			\$ 99,851	\$ 60,828	\$ 67,018	\$ 61,928

**STREETS
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Street</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property Repl.</i>	3,824	9,488	8,000	8,500	9,000
<i>Fee:</i>					
<i>Sidewalk Reim.</i>	2,973	2,538	2,000	2,000	2,000
<i>Road and Bridge</i>	212,777	216,522	220,000	216,457	220,000
<i>Grant Proceeds</i>	18,492	5,723	0	383	0
<i>Insurance Proceeds</i>	0	0	0	0	0
<i>Recycling Grant</i>	16,254	17,669	20,500	20,500	20,500
<i>Miscellaneous</i>	21,750	26,807	20,000	22,100	22,500
TOTAL COLLECTIONS	276,070	278,747	270,500	269,940	274,000
<i>T/F From:</i>					
<i>GF Unrestricted</i>	3,791,403	2,235,784	4,041,741	1,740,410	2,903,269
<i>Water Fund</i>	0	0	0	95,000	74,500
<i>Sewer Fund</i>	0	0	0	0	0
<i>GF Telecom Fund</i>	0	0	0	0	0
<i>Recreation Trail Ext.</i>	33,516	0	0	0	0
<i>Mallard Crossing SSA</i>	0	0	3,273	4,868	0
TOTAL BUDG. FUNDS	\$ 4,100,989	\$ 2,514,531	\$ 4,315,514	\$ 2,110,218	\$ 3,251,769
EXPENDITURES:					
<i>Personnel</i>	\$ 809,785	\$ 835,006	\$ 850,400	\$ 815,470	\$ 896,900
<i>Operations</i>	440,412	477,445	670,950	608,697	743,600
<i>Capital</i>	2,164,521	716,917	2,182,000	277,400	890,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	702,525	505,663	632,664	429,151	741,269
TOTAL	\$ 4,117,243	\$ 2,535,031	\$ 4,336,014	\$ 2,130,718	\$ 3,272,269
Revenue Over (Under) Expenditures	\$ (16,254)	\$ (20,500)	\$ (20,500)	\$ (20,500)	\$ (20,500)
RECYCLING GRANT					
<i>Recycling Grant BB</i>	\$ (19,601)	\$ (48,092)	\$ (73,042)	\$ (80,192)	\$ (101,692)
<i>Revenue</i>	16,254	17,669	20,500	20,500	20,500
<i>Expenditures</i>	44,745	49,769	48,850	42,000	44,850
<i>Recycling Grant EB</i>	\$ (48,092)	\$ (80,192)	\$ (101,392)	\$ (101,692)	\$ (126,042)
From Recycling Grant (limited to amount of grant)	\$ 16,254	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Personnel Detail						
City Engineer	0.50	0.50				
Public Works Director	0.00	0.60				
Public Works Manager	0.60	0.00				
Street Supervisor	0.85	0.85				
Water/Sewer Distr. Supv.	0.10	0.10				
Engineering Tech.	0.00	0.50				
Street Foreman	1.00	1.00				
Laborers	5.45	5.45				
STP Operator	0.05	0.05				
Customer Serv. Specialist	0.25	0.20				
Exec. Admin. Asst.	0.00	0.10				
Regular Salaries			\$ 494,918	\$ 500,000	\$ 500,000	520,000
Alloc. to Recycling Grant			(20,811)	(28,500)	(20,000)	(22,500)
PW Seasonal	0.50	0.50				
Grounds Mtnc.	0.85	0.85				
Part-Time Wages			27,158	36,500	30,000	38,000
Overtime			22,172	25,000	23,000	25,000
Standby			5,383	6,000	6,000	6,200
Unused Sick Time			5,358	6,500	4,200	8,000
Group Insurance			218,170	216,000	191,000	230,000
Retiree Health Insurance			36,000	35,000	35,000	38,000
Health Savings Plan Contribution			5,654	7,400	6,900	7,800
Workers Comp. Insurance			37,129	42,000	35,000	42,000
Uniform Rental			3,123	3,500	3,600	3,600
Unemployment Insurance Tax			752	1,000	770	800
TOTAL FTE YEARS	10.15	10.70				
TOTAL PERSONNEL			\$ 835,006	\$ 850,400	\$ 815,470	\$ 896,900
Operations Detail						
R/M Building - Cont.			\$ 5,703	\$ 24,000	\$ 3,100	\$ 26,000
R/M Equipment - Cont.			767	3,500	4,000	4,800
R/M Sidewalk Repl. - Cont.			18,602	21,000	13,700	16,000
R/M Streetscaping - Cont.			17,886	25,000	20,400	25,000
R/M Street Misc. - Cont.			43,528	135,500	79,000	157,300
Engineering Fees			0	7,500	30,000	7,500
Legal Fees			3,838	6,500	3,000	6,500
Drug/Alcohol Testing			402	350	350	350
Data Processing Support			907	1,500	2,900	8,600
Professional Fees			7,912	15,000	35,350	23,000
Communications			13,664	10,000	15,712	16,400
Printing/Advertising			2,032	2,000	1,020	1,500
Membership Dues			450	1,100	1,000	1,150
Training			1,780	2,250	1,600	2,950
Ref. Materials/Manuals			38	250	0	200
Software			3,598	2,750	400	1,000
Electricity			62,857	50,000	38,000	63,000
Heating			12,733	11,000	11,500	13,000
Property Insurance			4,928	5,400	2,500	2,800
Lease/Rent Expense			7,815	25,000	19,760	25,250
R/M Buildings - Comm.			1,218	1,750	2,110	2,100
R/M Equipment - Comm.			5,810	5,500	6,000	6,000
R/M Asphalt - Comm.			18,029	25,000	50,000	42,000
R/M Pavement Marking - Comm.			1,554	5,000	4,700	5,000
R/M Snow/Ice Control - Comm.			123,379	120,000	120,000	130,000
R/M Sand/Gravel - Comm.			2,075	22,500	22,500	22,750
R/M Concrete & Flowable - Comm.			11,292	25,000	16,410	25,000
R/M Street Misc. - Comm.			32,534	40,000	45,000	42,000
Office Supplies			363	500	300	350
Operating Supplies			3,460	4,500	3,885	4,500
Health & Safety Equipment			2,880	3,750	2,400	3,250
Misc. Equipment			8,246	10,000	8,000	9,500
Recycling Grant Expenses			49,769	48,850	42,000	44,850
Misc. Expenses			7,396	9,000	2,100	4,000
TOTAL OPERATIONS			\$ 477,445	\$ 670,950	\$ 608,697	\$ 743,600
Capital Detail						
Purchase:						
Equipment			\$ 0	\$ 32,000	\$ 38,800	\$ 20,000
Bld./Property			51,441	120,000	30,800	125,000
System Construction			520,961	1,765,000	159,800	579,000
System Engineering			142,028	240,000	48,000	129,500
System Legal			0	5,000	0	5,000
Traffic Signals			2,487	20,000	0	32,000
TOTAL CAPITAL			\$ 716,917	\$ 2,182,000	\$ 277,400	\$ 890,500
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
S. Cummings DS Fund			\$ 0	\$ 0	\$ 0	\$ 0
Cruiger Rd. DS Fund			0	0	0	0
MFT			0	0	0	0
MERF			390,000	370,000	370,000	403,500
Capital Replacement Fund			9,151	9,151	9,151	9,151
Safe Routes to Schools			0	134,011	0	170,000
Recreation Trail Ext.			106,512	119,502	50,000	158,618
TOTAL INTER-FUND TRANSFERS			\$ 505,663	\$ 632,664	\$ 429,151	\$ 741,269
TOTAL EXPENDITURES			\$ 2,535,031	\$ 4,336,014	\$ 2,130,718	\$ 3,272,269

**POLICE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
Property	\$ 497,316	\$ 532,891	\$ 535,300	\$ 531,656	\$ 614,000
Property Repl.	18,733	20,571	15,000	22,000	20,000
Special Events	45,041	9,104	10,000	10,000	10,000
Misc. Income	2,232	1,019	1,500	1,600	1,500
Donations	0	6,090	0	3,600	3,600
Sale of Equipment	0	0	0	0	0
Grant Proceeds	300	2,171	3,650	1,200	0
Training Reimb. prior year	44,680	36,488	25,000	8,000	0
Reimb. from WCHS	74,844	75,884	78,161	77,781	80,000
TOTAL COLLECTIONS	\$ 683,146	\$ 684,218	\$ 668,611	\$ 655,837	\$ 729,100
<i>T/F From:</i>					
GF Unrestr.	3,579,200	3,268,451	3,527,461	3,516,081	3,821,949
GF Telecommunications	21,000	217,101	237,000	190,300	228,300
Pol. Spec. Proj.	4,434	80,960	6,900	6,900	6,900
TOTAL	\$ 4,287,780	\$ 4,250,730	\$ 4,439,972	\$ 4,369,118	\$ 4,786,249
EXPENDITURES:					
Personnel	3,697,964	3,440,511	3,542,300	3,562,656	3,737,700
Operations	253,445	462,801	610,510	521,000	593,187
Capital	61,303	71,956	76,700	75,000	59,900
Debt Service	0	0	0	0	0
Inter-Fund Transfers	275,068	275,462	210,462	210,462	395,462
TOTAL	\$ 4,287,780	\$ 4,250,730	\$ 4,439,972	\$ 4,369,118	\$ 4,786,249
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Personnel Detail						
Police Chief	1.00	1.00				
Deputy Chief	1.00	1.00				
Sergeants	5.00	5.00				
Patrol Officers	15.00	15.00				
Police Services Admin. Officer	1.00	1.00				
Police Admin. Specialists	2.00	2.00				
Administrative Assistant	1.00	1.00				
Regular Salaries						
Officers			\$ 1,589,150	\$ 1,647,000	\$ 1,700,000	\$ 1,720,000
Police Administrative			209,910	228,000	215,000	230,000
P-T Salaries						
P-T Pol. Admin.	0.80	0.80	28,887	39,000	47,000	40,000
P-T Officers	1.35	1.35	65,977	65,000	65,000	69,000
Overtime-Officers			337,198	325,000	370,000	350,000
Homeland Security Reimb.			(14,872)	0	(10,000)	(10,000)
Overtime-Pol. Admin.			14,027	20,000	23,000	20,000
Unused Sick Time/SLBB			27,071	30,000	31,500	32,000
Group Insurance			478,306	507,000	435,000	510,000
Retiree Health Insurance			74,000	50,000	50,000	55,000
Health Savings Plan Contribution			23,672	25,000	25,500	26,500
Workers Comp. Insurance			28,742	32,000	30,000	32,000
Clothing Allowance			21,839	21,000	24,000	26,000
Unemployment Insurance Tax			2,229	3,000	3,000	3,200
Police Pension Expense			554,375	550,300	553,656	634,000
TOTAL FTE YEARS	28.15	28.15				
TOTAL PERSONNEL			\$ 3,440,511	\$ 3,542,300	\$ 3,562,656	\$ 3,737,700
Operations Detail						
R/M Building-Cont.			\$ 23,085	\$ 27,100	\$ 26,000	\$ 21,695
R/M Equipment-Cont.			14,946	11,800	11,800	19,832
Legal Fees			30,464	62,000	62,000	73,000
Data Processing Support			7,195	25,800	25,800	25,340
Professional Fees			10,881	13,200	10,000	11,600
Postage Expense			1,989	3,500	3,100	3,200
Communications			26,050	40,575	32,000	33,960
Publishing Fees			172	500	0	500
Printing Fees			2,706	6,000	6,000	6,000
Recruitment			37	5,000	1,000	5,000
Membership Dues			5,090	7,500	8,500	8,700
Training			26,702	33,000	30,500	33,000
Training Reimb. current year			0	0	(15,000)	(15,000)
Subscriptions			882	1,500	1,400	1,500
Reference Materials/Manuals			149	0	0	0
Software			14,642	20,325	19,000	21,100
Property Insurance			5,886	6,500	4,500	5,000
Electricity			12,028	15,000	15,000	15,000
Heating			1,686	2,000	2,000	2,200
Lease/Rent Expense			7,007	7,760	6,400	7,760
Contractual Payments - TC3			239,189	237,000	190,300	228,300
R/M Buildings-Comm.			164	8,500	8,500	8,500
R/M Equipment-Comm.			2,314	10,450	9,500	11,000
Office Supplies			2,790	4,700	4,700	5,000
Operating Supplies			3,974	4,500	4,500	4,500
Misc. Equipment			9,268	12,500	12,500	12,500
Janitorial Supplies			1,061	5,000	4,500	5,000
Misc. Expenses			9,054	13,000	12,500	13,000
Firearms Training			1,561	20,000	18,000	20,000
Police Commission Expense			1,829	6,000	6,000	6,000
Misc. Grant Disbursement			0	0	0	0
TOTAL OPERATIONS			\$ 462,801	\$ 610,510	\$ 521,000	\$ 593,187
Capital Detail						
Purchase:						
Equipment			\$ 71,956	\$ 76,700	\$ 75,000	\$ 59,900
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			\$ 71,956	76,700	75,000	59,900
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	\$ 0	\$ 0	\$ 0
Capital Replacement Fund			20,462	20,462	20,462	20,462
MERF			255,000	190,000	190,000	375,000
TOTAL INTER-FUND TRANSFERS			\$ 275,462	\$ 210,462	\$ 210,462	\$ 395,462
TOTAL EXPENDITURES			\$ 4,250,730	\$ 4,439,972	\$ 4,369,118	\$ 4,786,249

**TOURISM & ECONOMIC DEVELOPMENT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Hotel/Motel</i>	\$ 28,721	\$ 64,564	\$ 70,000	\$ 75,000	\$ 75,000
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	40,000	0	0	0	0
<i>T/F from GF Unrestricted</i>	102,850	45,432	65,675	44,085	63,605
TOTAL	\$ 171,571	\$ 109,996	\$ 135,675	\$ 119,085	\$ 138,605
EXPENDITURES:					
<i>Personnel</i>	\$ 36,071	\$ 37,069	\$ 41,700	\$ 40,100	\$ 44,630
<i>Operations</i>	135,500	72,927	93,975	78,985	93,975
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 171,571	\$ 109,996	\$ 135,675	\$ 119,085	\$ 138,605
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
<i>P&D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	0.00	0.00				
<i>Regular Salaries</i>			\$ 32,923	\$ 32,500	\$ 32,500	\$ 35,000
<i>Unused Sick Time</i>			477	500	500	520
<i>Group Insurance</i>			3,127	8,100	6,500	8,500
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			542	600	600	610
<i>Unemployment Insurance Tax</i>			0	0	0	0
TOTAL FTE YEARS	0.35	0.35				
TOTAL PERSONNEL			\$ 37,069	\$ 41,700	\$ 40,100	\$ 44,630
<u>Operations Detail</u>						
<i>Contractual Services</i>			\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
<i>Legal Fees</i>			4,904	3,000	3,000	3,000
<i>Membership Dues</i>			10,890	10,775	10,635	10,775
<i>Training</i>			1,372	1,300	800	1,300
<i>Subscriptions</i>			0	200	0	200
<i>Misc. Equipment</i>			0	100	0	100
<i>Misc. Expenses</i>			16	100	50	100
<i>Tourism Expenses</i>			10,500	12,500	10,000	12,500
<i>Econ. Development Expenses</i>			245	16,000	4,500	16,000
<i>Bad Debt Expense</i>			0	0	0	0
TOTAL OPERATIONS			\$ 72,927	\$ 93,975	\$ 78,985	\$ 93,975
<u>Capital Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 109,996	\$ 135,675	\$ 119,085	\$ 138,605

**PLANNING, ZONING & CODE ENFORCEMENT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GF Unrestricted</i>	372,123	250,587	369,525	300,882	513,860
TOTAL	\$ 372,123	\$ 250,587	\$ 369,525	\$ 300,882	\$ 513,860
EXPENDITURES:					
<i>Personnel</i>	\$ 184,736	\$ 161,783	\$ 173,900	\$ 172,100	\$ 183,100
<i>Operations</i>	182,787	84,204	187,825	121,201	322,260
<i>Capital</i>	0	0	1,500	1,281	2,800
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	4,600	4,600	6,300	6,300	5,700
TOTAL	\$ 372,123	\$ 250,587	\$ 369,525	\$ 300,882	\$ 513,860
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Personnel Detail						
P&D Director	0.55	0.55				
Bldg. & Zoning Supv.	1.00	1.00				
Regular Salaries			\$ 120,889	\$ 123,000	\$ 126,000	\$ 130,000
Part-Time Wages			0	0	0	0
Overtime			1,763	2,200	1,800	2,000
Unused Sick Time			1,573	1,900	1,800	2,000
Group Insurance			27,248	35,000	31,200	37,000
Retiree Health Insurance			7,300	7,800	7,800	8,000
Health Savings Plan Contribution			852	1,000	900	1,000
Workers Comp. Insurance			2,035	2,300	1,900	2,300
Payroll Taxes			123	500	500	600
Uniform Allowance			0	200	200	200
TOTAL FTE YEARS	1.55	1.55				
TOTAL PERSONNEL			\$ 161,783	\$ 173,900	\$ 172,100	\$ 183,100
Operations Detail						
Mileage			\$ 35	\$ 200	\$ 0	\$ 200
R & M Equipment (Contr.)			1,194	1,000	500	1,000
Engineering Fees			0	2,000	0	2,000
Legal Fees			19,487	34,000	15,000	34,000
Data Processing Support			75	750	500	750
Consultation/Contractual			45,387	119,765	70,214	243,500
Postage Expenses			435	1,000	600	900
Communications			401	900	700	800
Publishing Fees			802	1,600	1,750	1,850
Printing Fees			0	250	250	250
Recruitment			0	200	0	200
Membership Dues			6,275	7,050	6,759	7,575
Training			2,244	3,760	3,110	5,585
Subscriptions			933	1,175	840	1,175
Reference Materials			463	1,575	1,430	1,575
Software			4,322	5,300	5,356	5,750
Lease/Rent Expense			0	0	0	0
Office Supplies			839	1,600	1,000	1,600
Misc. Equipment			971	900	392	750
Miscellaneous Expense			341	4,800	12,800	12,800
TOTAL OPERATIONS			\$ 84,204	\$ 187,825	\$ 121,201	\$ 322,260
Capital Detail						
Purchase:						
Equipment			\$ 0	\$ 1,500	\$ 1,281	\$ 2,800
Purchase - System			0	0	0	0
Purchase - System Eng.			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 1,500	\$ 1,281	\$ 2,800
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
MERF			\$ 2,100	\$ 3,800	\$ 3,800	\$ 3,200
Capital Replacement Fund			2,500	2,500	2,500	2,500
TOTAL INTER-FUND TRANSFERS			\$ 4,600	\$ 6,300	\$ 6,300	\$ 5,700
TOTAL EXPENDITURES			\$ 250,587	\$ 369,525	\$ 300,882	\$ 513,860

**FIRE AND RESCUE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 260,599
<i>For. Fire</i>	18,318	24,743	25,000	26,900	25,000
<i>Misc.</i>	0	0	0	0	0
TOTAL COLLECTIONS	\$ 18,318	\$ 24,743	\$ 25,000	\$ 26,900	\$ 285,599
<i>T/F From:</i>					
<i>GF Unrestricted</i>	586,689	628,191	870,588	806,100	577,971
<i>GF Tele. Tax</i>	4,000	41,353	52,000	37,000	45,000
TOTAL BUDG. FUNDS	\$ 609,007	\$ 694,287	\$ 947,588	\$ 870,000	\$ 908,570
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	594,145	691,099	790,588	774,000	811,070
<i>Capital</i>	14,862	3,188	157,000	96,000	97,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0
TOTAL	\$ 609,007	\$ 694,287	\$ 947,588	\$ 870,000	\$ 908,570
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST. ACT.</i> 19-20	<i>BUDGET</i> 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R/M Building - Cont.			\$ 10,685	\$ 0	\$ 7,100	\$ 0
R/M Equipment - Cont.			0	3,000	0	0
Legal Fees			6,222	2,000	2,000	15,000
Property Insurance			2,597	3,000	1,900	2,100
WVFD & RS Payments			627,270	646,088	646,000	665,470
Equipment Funding			0	80,000	80,000	80,000
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	0	0	0
Contractual Payments - TC3			44,265	52,000	37,000	45,000
R/M Building - Comm.			0	1,000	0	0
R/M Equipment - Comm.			0	0	0	0
Misc. Expenses			60	3,500	0	3,500
TOTAL OPERATIONS			\$ 691,099	\$ 790,588	\$ 774,000	\$ 811,070
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 32,000
Bld./Property			3,188	157,000	96,000	65,500
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 3,188	\$ 157,000	\$ 96,000	\$ 97,500
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 694,287	\$ 947,588	\$ 870,000	\$ 908,570

**N. CUMMINGS ROADWAY IMPROVEMENT FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance		\$ 0	\$ 2,235	\$ 2,269	\$ 0
REVENUES:					
<i>Roadway Impr. Fee</i>	\$ 0	\$ 60	\$ 0	\$ 0	\$ 0
<i>Interest</i>	23	34	0	0	0
TOTAL COLLECTIONS	\$ 23	\$ 94	\$ 0	\$ 0	\$ 0
<i>T/F From Tele. Tax</i>	0	0	0	0	0
TOTAL BUDG. FUNDS	23	94	0	0	0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 23	\$ 94	\$ 0	\$ 0	\$ 0
Intra T/F	0	0	0	2,269	0
Net Rev. Over (Under) Exp.	\$ 23	\$ 94	\$ 0	(2,269)	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST.ACT.</i> 19-20	<i>BUDGET</i> 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System construction			\$ 0	\$ 0	\$ 0	\$ 0
System engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
GF-Telecommunication Tax			\$ 0	\$ 0	\$ 2,269	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 2,269	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 2,269	\$ 0

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

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Bal.			\$ 1,489,626	\$ 1,512,257	\$ 1,511,226
REVENUES:					
<i>Telecommunications Tax</i>	\$ 244,144	\$ 220,920	\$ 220,000	\$ 201,000	\$ 195,000
<i>Interest</i>	19,059	21,891	23,000	23,000	21,000
<i>IDOT Enhancement Grant</i>	0	0	0	0	0
TOTAL COLLECTIONS	263,203	242,811	243,000	224,000	216,000
T/F N. Cum. Rdway Imp.	0	0	0	2,269	0
T/F Rec. Trail Extension	38,841	0	0	0	0
TOTAL REVENUE	\$ 302,044	\$ 242,811	\$ 243,000	\$ 226,269	\$ 216,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 302,044	\$ 242,811	\$ 243,000	\$ 226,269	\$ 216,000
Intra T/F	25,000	258,454	289,000	227,300	273,300
Net Rev. Over (Under) Exp.	\$ 277,044	\$ (15,643)	\$ (46,000)	\$ (1,031)	\$ (57,300)
End. Cash Balance					\$ 1,453,926

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
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						
<i>Professional Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Rte. 8 Reimb. to IDOT</i>			0	0	0	0
			\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - System Engineering</i>			0	0	0	0
<i>Purchase - System Construction</i>			0	0	0	0
<i>Purchase - System Legal</i>			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						
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Dallas Road Improvement</i>			0	0	0	0
<i>Rec Trail Extension</i>			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers						
<i>GF Police</i>			\$ 217,101	\$ 237,000	\$ 190,300	\$ 228,300
<i>GF Fire & Rescue</i>			41,353	52,000	37,000	45,000
TOTAL INTRA-FUND TRANSFERS			\$ 258,454	\$ 289,000	\$ 227,300	\$ 273,300
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 258,454	\$ 289,000	\$ 227,300	\$ 273,300