CITY OF WASHINGTON

FY 22-23

BUDGET WORKSHEETS

PROPRIETARY FUNDS

Water Fund (Fund 500, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**1,380,175**	**1,545,984**	**1,568,235**		
Revenues and Transfers In									
340-4500	Grant Proceeds	724	383	1,263	500	1,646	2,000	1,500	300.00%
350-3000	Forfeited Inspection Fees	500	900	800	1,000	1,000	1,000	0	0.00%
350-5000	Water Late Payment/Restoration Fee	22,617	30,661	43,405	42,000	40,000	41,000	(1,000)	-2.38%
360-1000	Metered Water Sales	1,320,433	1,296,964	1,390,734	1,435,000	1,420,000	1,462,600	27,600	1.92%
360-1100	Pumphouse Sales	6,779	5,000	4,654	5,000	4,000	4,000	(1,000)	-20.00%
360-2000	Sale of Water Meters/Radios	7,306	5,420	5,885	5,000	4,000	4,000	(1,000)	-20.00%
360-3000	Technology Fee	290,513	293,179	294,785	292,000	295,000	295,000	3,000	1.03%
360-4000	Infrastructure Fixed Fee	4,386	344,956	608,283	825,000	790,000	920,000	95,000	11.52%
370-5200	Water Construction Fee	1,100	900	1,300	1,000	1,200	1,000	0	0.00%
380-1000	Interest Income	24,603	21,882	8,091	5,000	2,200	3,000	(2,000)	-40.00%
380-9000	Misc. Income	3,754	23,831	1,906	1,000	1,400	1,000	0	0.00%
390-2000	Transfer from Sewer Fund	8,284	12,348	21,173	23,000	11,625	16,500	(6,500)	-28.26%
	TOTAL REVENUES	**1,690,999**	**2,036,424**	**2,382,279**	**2,635,500**	**2,572,071**	**2,751,100**	115,600	4.39%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	382,073	410,535	476,036	500,000	510,000	520,000	20,000	4.00%
410-1500	Salaries - Standby	7,175	7,125	6,479	8,000	7,500	8,000	0	0.00%
410-2000	Salaries - Overtime	32,380	31,808	40,854	35,000	26,000	35,000	0	0.00%
410-3000	Unused Sick Time/GHIP	2,669	2,516	1,368	7,700	2,000	8,000	300	3.90%
420-1000	Salaries - Part-Time	5,947	7,829	8,619	23,000	17,000	15,000	(8,000)	-34.78%
450-1000	Group Insurance	128,904	124,626	130,308	140,000	130,000	135,000	(5,000)	-3.57%
450-1100	Health Savings Plan Contribution	5,165	5,133	6,187	9,000	9,000	9,000	0	0.00%
450-1200	Retiree Health Insurance	17,500	26,950	30,267	44,000	44,000	46,000	2,000	4.55%
450-2000	Unemployment Taxes	472	551	724	750	800	900	150	20.00%
450-2500	Workers Compensation Insurance	6,286	6,935	4,962	7,000	8,000	13,000	6,000	85.71%
470-1000	Uniform Allowance	2,395	2,267	2,157	2,700	2,340	2,500	(200)	-7.41%
	TOTAL PERSONNEL	**590,966**	**626,275**	**707,961**	**777,150**	**756,640**	**792,400**	15,250	1.96%

Water Fund (Fund 500, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Operations									
510-1000	R & M Building - Contractual	91,602	2,585	14,247	15,000	10,620	14,000	(1,000)	-6.67%
510-1500	R & M Equipment - Contractual	7,692	5,957	8,323	11,000	6,870	8,000	(3,000)	-27.27%
510-9000	R & M System - Contractual	59,096	23,096	89,399	49,000	12,700	30,000	(19,000)	-38.78%
530-1500	Engineering Fees	0	21,096	738	5,000	10,000	15,000	10,000	200.00%
530-2000	Legal Fees	10,516	2,981	13,946	10,000	6,000	10,000	0	0.00%
530-2500	Drug & Alcohol Testing Expense	216	89	33	250	50	200	(50)	-20.00%
530-3000	IT Support	17,644	25,337	20,984	25,575	23,900	28,800	3,225	12.61%
530-4000	Professional Fees	19,731	11,510	8,311	9,075	9,075	24,325	15,250	168.04%
530-5000	Water Testing	10,408	12,329	11,417	12,000	11,400	12,000	0	0.00%
550-1000	Postage Expense	9,528	11,646	12,302	13,000	11,600	13,000	0	0.00%
550-1500	Communications	12,457	14,666	17,768	14,100	16,000	16,600	2,500	17.73%
550-2000	Printing/Publishing Fees	1,314	1,779	5,890	4,000	4,100	5,000	1,000	25.00%
560-1000	Membership Dues	930	829	1,317	1,825	1,400	1,500	(325)	-17.81%
560-1500	Training	718	1,304	1,026	2,000	1,000	2,375	375	18.75%
560-2500	Reference Materials/Manuals	141	285	1,149	1,500	750	1,000	(500)	-33.33%
560-3000	Software	5,541	10,978	17,387	12,300	6,550	10,600	(1,700)	-13.82%
570-3000	Electricity	114,295	107,533	115,862	120,000	114,000	120,000	0	0.00%
570-3500	Heating	4,789	4,135	4,390	5,000	1,200	5,000	0	0.00%
590-1000	Property Insurance	5,667	8,773	8,031	9,000	11,000	13,000	4,000	44.44%
590-2000	Lease/Rent Expense	1,898	3,380	5,763	5,000	5,700	7,000	2,000	40.00%
610-1000	R & M Building - Commodities	2,776	1,580	11,681	6,000	7,100	16,000	10,000	166.67%
610-1500	R & M Equipment - Commodities	2,527	3,253	2,085	4,000	1,500	3,000	(1,000)	-25.00%
610-9900	R & M System - Commodities	30,754	31,590	43,197	45,000	43,200	45,000	0	0.00%
650-1000	Office Supplies	670	1,208	338	1,000	900	1,000	0	0.00%
650-1500	Operating Supplies	1,937	2,839	1,430	2,500	2,400	2,500	0	0.00%
650-1800	Health & Safety Equipment	4,021	1,698	876	2,000	1,800	6,500	4,500	225.00%
650-2000	Miscellaneous Equipment	8,485	4,573	4,941	5,500	6,000	8,500	3,000	54.55%
650-3500	Chemicals	26,766	28,205	32,273	36,000	30,500	53,750	17,750	49.31%
650-3900	Softener Salt	104,274	111,474	120,579	125,000	122,400	125,000	0	0.00%
650-4000	Lab/Testing Supplies	8,192	4,306	5,428	8,000	9,000	9,000	1,000	12.50%
910-1900	COVID-19 Expenses	0	639	8,302	5,000	1,200	0	(5,000)	-100.00%
910-9000	Miscellaneous Expense	2,718	636	579	1,000	1,200	1,000	0	0.00%
910-9900	Bad Debts/Collection Expense	3,824	2,957	2,792	4,000	3,000	3,500	(500)	-12.50%
	TOTAL OPERATIONS	**571,127**	**465,246**	**592,784**	**569,625**	**494,115**	**612,150**	42,525	7.47%

Water Fund (Fund 500, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Capital									
800-1500	Purchase - Equipment	8,025	23,377	9,553	22,000	21,000	57,000	35,000	159.09%
800-2000	Purchase - Building/Property	2,364	0	10,439	5,000	5,000	22,500	17,500	350.00%
800-3000	Purchase - System	69,277	105,126	751,750	1,078,900	659,800	1,041,500	(37,400)	-3.47%
800-3100	Purchase - System Engineering	14,080	52,436	91,903	150,000	148,800	110,000	(40,000)	-26.67%
800-5000	Purchase - Meters	16,568	15,495	42,346	46,000	26,250	31,000	(15,000)	-32.61%
	TOTAL CAPITAL	**110,314**	**196,434**	**905,991**	**1,301,900**	**860,850**	**1,262,000**	(39,900)	-3.06%
Debt Service									
700-1100	AMR Loan - Principal	213,772	219,257	224,627	230,257	230,263	236,040	5,783	2.51%
700-1600	AMR Loan - Interest	45,500	39,825	34,490	31,058	31,052	25,275	(5,783)	-18.62%
	TOTAL DEBT SERVICE	**259,272**	**259,082**	**259,117**	**261,315**	**261,315**	**261,315**	0	0.00%
Inter/Intrafund Transfers									
950-1800	Transfer to MERF	139,000	95,000	74,500	82,500	82,500	64,100	(18,400)	-22.30%
950-2000	Transfer to Capital Repl. Fund	30,712	30,712	30,712	30,712	0	0	(30,712)	-100.00%
950-1900	Transfer to Building Maintenance Fund	0	0	0	15,400	15,400	6,500	(8,900)	-57.79%
950-3500	Transfer to General Fund - Leg./Adm.	1,066	619	1,123	1,100	500	1,000	(100)	-9.09%
950-4900	Transfer to Social Security/Medicare	35,200	36,000	38,500	44,000	43,000	45,000	1,000	2.27%
950-5000	Transfer to IMRF	18,000	16,000	20,000	23,000	21,500	22,000	(1,000)	-4.35%
950-5300	Transfer to Water Tower Reserve	0	0	260,000	0	0	0	0	#DIV/0!
950-6000	Transfer to General Fund - City Hall	9,952	6,532	6,981	14,200	14,000	11,400	(2,800)	-19.72%
	TOTAL INTER/INTRAFUND TRANSFERS	**233,930**	**184,863**	**431,816**	**210,912**	**176,900**	**150,000**	(60,912)	-28.88%
	TOTAL EXPENDITURES	**1,765,609**	**1,731,900**	**2,897,669**	**3,120,902**	**2,549,820**	**3,077,865**	(43,037)	-1.38%
	REVENUE OVER (UNDER) EXPENDITURES	**(74,610)**	**304,524**	**(515,390)**	**(485,402)**	**22,251**	**(326,765)**		
Ending Fund Balance							**1,241,470**		
Minimum Standard Balance (25% of Revenues)							**687,775**		
Surplus Funds							**553,695**		
Depreciation Expense									
990-5000	Depreciation Expense - System	501,714	485,951	453,728	525,000	525,000	500,000		
990-5200	Depreciation Expense - Buildings	4,364	4,559	6,996	5,000	5,000	7,500		
990-5500	Depreciation Expense - Equipment	36,997	39,978	39,468	45,000	45,000	45,000		
	TOTAL DEPRECIATION EXPENSE	543,075	530,488	500,192	575,000	575,000	552,500		

Water Subdivision Development Fee Account (Fund 500, Department 501)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**523,419**	**524,057**	**562,557**		
Revenues and Transfers In									
370-5100	Subdivision Development Fees	836	1,762	4,115	4,500	45,000	11,000	6,500	144.44%
380-1000	Interest Income	11,517	8,910	774	1,000	1,000	1,000	0	0.00%
	TOTAL REVENUES	**12,353**	**10,672**	**4,889**	**5,500**	**46,000**	**12,000**	6,500	118.18%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	100,000	100,000	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	7,500	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**0**	**0**	**0**	**7,500**	**100,000**	100,000	#DIV/0!
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**7,500**	**100,000**	100,000	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**12,353**	**10,672**	**4,889**	**5,500**	**38,500**	**(88,000)**		
Ending Fund Balance							**474,557**		

Water Connection Fee Account (Fund 500, Department 502)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**771,654**	**778,241**	**785,441**		
Revenues and Transfers In									
370-5100	Connection Fees	6,118	5,390	4,668	2,100	5,000	6,300	4,200	200.00%
380-1000	Interest Income	11,126	13,521	5,830	2,500	2,200	2,200	(300)	-12.00%
	TOTAL REVENUES	**17,244**	**18,911**	**10,498**	**4,600**	**7,200**	**8,500**	3,900	84.78%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	360,000	360,000	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	0	63,000	63,000	#DIV/0!
	TOTAL CAPITAL	**0**	**0**	**0**	**0**	**0**	**423,000**	423,000	#DIV/0!
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**423,000**	423,000	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**17,244**	**18,911**	**10,498**	**4,600**	**7,200**	**(414,500)**		
Ending Fund Balance							**370,941**		

Water Tower Reserve Account (Fund 500, Department 503)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**6,832**	**8,683**	**17,198**		
Revenues and Transfers In									
380-1000	Interest Income	3,100	5,291	492	0	700	0	0	#DIV/0!
380-2000	Rental Income	32,097	34,052	35,074	36,000	36,000	37,200	1,200	3.33%
390-1500	Transfer from Water O & M	0	0	260,000	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**35,197**	**39,343**	**295,566**	**36,000**	**36,700**	**37,200**	1,200	3.33%
Expenditures and Transfers Out									
Operations									
510-9000	R & M System - Contractual	5,890	0	7,750	0	0	0	0	#DIV/0!
530-1500	Engineering Fees	0	4,430	0	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	**5,890**	**4,430**	**7,750**	**0**	**0**	**0**	0	#DIV/0!
Capital									
800-3000	Purchase - System	0	0	563,700	0	28,185	0	0	#DIV/0!
800-3100	Purchase - System Engineering	0	950	34,150	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**950**	**597,850**	**0**	**28,185**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**5,890**	**5,380**	**605,600**	**0**	**28,185**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**29,307**	**33,963**	**(310,034)**	**36,000**	**8,515**	**37,200**		
Ending Fund Balance							**54,398**		

Sewer Fund (Fund 501, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**5,978,428**	**6,272,502**	**6,149,768**		
Revenues and Transfers In									
340-4500	Grant Proceeds	724	383	1,263	500	1,646	2,000	1,500	300.00%
350-5000	Sewer Late Payment/Restoration Fee	47,323	33,688	14,138	33,000	27,000	30,000	(3,000)	-9.09%
360-1000	Sewer Billings	2,182,254	2,295,524	2,375,029	2,460,000	2,460,000	2,534,000	74,000	3.01%
360-1100	N. Tazewell Water District	149,113	165,297	168,873	170,000	170,000	175,100	5,100	3.00%
370-5000	Sewer Extension Fees	0	0	19,111	0	0	0	0	#DIV/0!
360-4000	Infrastructure Fixed Fee	898	71,489	133,840	202,000	190,000	255,000	53,000	26.24%
380-1000	Interest Income	80,093	80,427	46,729	10,000	20,000	20,000	10,000	100.00%
380-4000	Rebates/Incentives	0	24,000	0	0	0	0	0	#DIV/0!
380-9000	Misc. Income	0	4,825	844	500	4,700	1,000	500	100.00%
390-1200	Transfer from Sewer Connection Fees	46,489	46,963	47,436	47,436	47,436	47,436	0	0.00%
Old Acct.	Transfer from 1997 Bond Reserve	202,116	0	0	0	0	0	0	#DIV/0!
Old Acct.	Transfer from 1997 Bond Depreciation	145,000	0	0	0	0	0	0	#DIV/0!
Old Acct.	Transfer from 1997 Bond Principal & Interest	44,913	0	0	0	0	0	0	#DIV/0!
390-5300	Transfer from STP No. 2 Phase 2A	0	70,715	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**2,898,923**	**2,793,311**	**2,807,263**	**2,923,436**	**2,920,782**	**3,064,536**	141,100	4.83%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	465,598	482,058	535,571	580,000	565,000	595,000	15,000	2.59%
410-1500	Salaries - Standby	8,322	8,322	8,969	10,000	9,000	10,000	0	0.00%
410-2000	Salaries - Overtime	39,326	39,239	50,470	50,000	40,000	50,000	0	0.00%
410-3000	Unused Sick Time/GHIP	4,501	3,908	1,429	9,000	1,500	9,200	200	2.22%
420-1000	Salaries - Part-Time	10,520	13,471	13,107	22,000	18,000	15,000	(7,000)	-31.82%
450-1000	Group Insurance	134,685	130,282	163,861	185,500	170,000	180,000	(5,500)	-2.96%
450-1100	Health Savings Plan Contribution	5,792	5,578	10,086	10,000	10,000	10,500	500	5.00%
450-1200	Retiree Health Insurance	23,000	36,850	41,385	44,000	44,000	29,000	(15,000)	-34.09%
450-2000	Unemployment Taxes	498	582	944	900	1,000	1,100	200	22.22%
450-2500	Workers Compensation Insurance	7,578	9,437	6,051	9,800	10,500	15,000	5,200	53.06%
470-1000	Uniform Allowance	2,974	2,639	2,864	3,200	3,000	3,200	0	0.00%
	TOTAL PERSONNEL	**702,794**	**732,366**	**834,737**	**924,400**	**872,000**	**918,000**	(6,400)	-0.69%

Sewer Fund (Fund 501, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20		Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance ($)	Variance (%)
Operations									
510-1000	R & M Building - Contractual	15,353	9,111	11,662	14,500	14,320	15,000	500	3.45%
510-1500	R & M Equipment - Contractual	7,936	6,874	10,275	16,000	13,345	8,000	(8,000)	-50.00%
510-9000	R & M System - Contractual	38,191	60,848	49,497	59,500	43,350	43,000	(16,500)	-27.73%
530-1500	Engineering Fees	0	26,835	74	5,000	5,000	5,000	0	0.00%
530-2000	Legal Fees	9,032	5,771	5,560	10,000	6,000	10,000	0	0.00%
530-2500	Drug & Alcohol Testing Expense	314	129	48	250	50	200	(50)	-20.00%
530-3000	IT Support	16,300	26,254	22,228	26,775	23,900	29,100	2,325	8.68%
530-4000	Professional Fees	26,226	9,422	7,580	8,475	7,200	26,725	18,250	215.34%
530-5000	Sewer Testing	7,381	8,018	4,956	7,000	6,800	6,000	(1,000)	-14.29%
530-9000	IEPA Permit Fees	25,000	25,000	17,500	15,500	15,500	15,500	0	0.00%
550-1000	Postage Expense	9,108	11,788	12,293	13,000	12,800	13,000	0	0.00%
550-1500	Communications	13,138	16,488	18,361	16,200	16,000	16,800	600	3.70%
550-2000	Printing/Publishing Fees	1,314	1,457	5,997	4,000	4,500	5,000	1,000	25.00%
560-1000	Membership Dues	125	10	395	1,000	525	1,500	500	50.00%
560-1500	Training	949	912	678	2,000	1,550	2,375	375	18.75%
560-2500	Reference Materials/Manuals	141	285	1,057	1,200	750	1,000	(200)	-16.67%
560-3000	Software	5,085	8,735	16,153	12,300	7,250	10,600	(1,700)	-13.82%
570-3000	Electricity	171,766	175,330	135,876	150,000	126,000	138,000	(12,000)	-8.00%
570-3500	Heating	4,255	3,259	1,695	5,000	2,400	5,000	0	0.00%
590-1000	Property Insurance	12,493	9,344	7,356	8,500	9,000	11,000	2,500	29.41%
590-2000	Lease/Rent Expense	3,479	3,725	4,760	5,000	5,100	5,000	0	0.00%
590-2500	Contractual Services	43,144	53,533	41,330	70,000	74,800	205,000	135,000	192.86%
610-1000	R & M Building - Commodities	5,617	1,607	9,358	8,000	8,000	25,000	17,000	212.50%
610-1500	R & M Equipment - Commodities	4,346	3,769	4,203	4,500	4,000	4,000	(500)	-11.11%
610-9900	R & M System - Commodities	17,738	30,714	28,236	37,000	32,200	45,500	8,500	22.97%
650-1000	Office Supplies	872	964	369	1,000	900	1,000	0	0.00%
650-1500	Operating Supplies	3,371	4,135	3,020	4,000	3,600	4,000	0	0.00%
650-1800	Health & Safety Equipment	2,486	2,925	1,862	2,000	1,800	6,500	4,500	225.00%
650-2000	Miscellaneous Equipment	8,933	10,000	6,348	7,000	7,000	7,000	0	0.00%
650-3500	Chemicals	22,584	18,648	29,856	37,000	30,200	50,000	13,000	35.14%
650-4000	Lab/Testing Supplies	3,653	5,986	4,320	7,000	4,800	6,000	(1,000)	-14.29%
910-1900	COVID-19 Expenses	0	527	5,058	4,000	1,000	0	(4,000)	-100.00%
910-9000	Miscellaneous Expense	1,992	1,131	667	500	1,000	1,000	500	100.00%
910-9900	Bad Debts/Collection Expense	6,307	4,430	4,848	3,500	3,000	3,500	0	0.00%
	TOTAL OPERATIONS	**488,629**	**547,964**	**473,476**	**566,700**	**493,640**	**726,300**	159,600	28.16%

Sewer Fund (Fund 501, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance ($)	Variance (%)
Capital									
800-1500	Purchase - Equipment	14,951	24,798	19,877	24,000	10,900	20,000	(4,000)	-16.67%
800-2000	Purchase - Building/Property	69,329	152,522	5,730	80,000	0	85,500	5,500	6.88%
800-3000	Purchase - System	100,208	257,031	698,685	1,459,500	845,250	932,000	(527,500)	-36.14%
800-3100	Purchase - System Engineering	0	14,311	52,862	55,000	65,000	65,000	10,000	18.18%
800-3200	Purchase - System Legal	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**184,488**	**448,662**	**777,154**	**1,618,500**	**921,150**	**1,102,500**	(516,000)	-31.88%
Debt Service									
700-3000	STP2 Phase 2A - Principal	167,666	172,358	177,148	180,261	180,261	183,430	3,169	1.76%
700-3100	STP2 Phase 2A - Interest	66,837	62,161	59,517	56,920	56,920	53,751	(3,169)	-5.57%
	TOTAL DEBT SERVICE	**234,503**	**234,519**	**236,665**	**237,181**	**237,181**	**237,181**	0	0.00%
Inter/Intrafund Transfers									
950-1500	Transfer to Water	8,284	12,348	21,173	23,000	11,625	16,500	(6,500)	-28.26%
950-1800	Transfer to MERF	78,000	130,000	205,000	209,500	209,500	168,200	(41,300)	-19.71%
950-1900	Transfer to Building Maintenance Fund	0	0	0	32,500	32,500	26,500	(6,000)	-18.46%
950-2000	Transfer to Capital Repl. Fund	53,508	53,508	53,508	53,508	53,508	154,102	100,594	188.00%
950-3500	Transfer to General Fund - Leg./Adm.	1,066	619	1,123	1,100	500	1,000	(100)	-9.09%
950-4900	Transfer to Social Security/Medicare	44,300	45,000	47,500	51,300	48,500	52,000	700	1.36%
950-5000	Transfer to IMRF	22,000	23,000	25,000	27,000	24,200	25,000	(2,000)	-7.41%
950-6000	Transfer to General Fund - City Hall	9,952	6,532	6,981	14,200	14,000	11,400	(2,800)	-19.72%
950-5600	Transfer to STP2 Construction, Phase 2A	146,779	11,148	0	0	0	0	0	#DIV/0!
950-5700	Transfer to STP2 Construction, Phase 2B	21,981	120,496	231,365	172,500	125,212	50,000	(122,500)	-71.01%
	TOTAL INTER/INTRAFUND TRANSFERS	**385,870**	**402,651**	**591,650**	**584,608**	**519,545**	**504,702**	(79,906)	-13.67%
	TOTAL EXPENDITURES	**1,996,284**	**2,366,162**	**2,913,682**	**3,931,389**	**3,043,516**	**3,488,683**	(442,706)	-11.26%
	REVENUE OVER (UNDER) EXPENDITURES	**902,639**	**427,149**	**(106,419)**	**(1,007,953)**	**(122,734)**	**(424,147)**		
Ending Fund Balance					**5,198,823**		**5,725,621**		
Minimum Standard Balance (25% of Revenues)							766,134		
Surplus Funds							4,959,487		
Depreciation Expense									
990-5000	Depreciation Expense - System	605,236	565,067	568,231	650,000	650,000	600,000		
990-5200	Depreciation Expense - Buildings	87,926	87,993	102,721	100,000	100,000	120,000		
990-5500	Depreciation Expense - Equipment	16,119	17,150	21,175	25,000	25,000	25,000		
	TOTAL DEPRECIATION EXPENSE	709,281	670,210	692,127	775,000	775,000	745,000		

Sewer Subdivision Development Fee Account (Fund 501, Department 501)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**78,998**	**78,965**	**124,115**		
Revenues and Transfers In									
370-5100	Subdivision Development Fees	0	896	4,115	4,500	45,000	11,000	6,500	144.44%
380-1000	Interest Income	1,646	1,272	117	150	150	150	0	0.00%
	TOTAL REVENUES	**1,646**	**2,168**	**4,232**	**4,650**	**45,150**	**11,150**	6,500	139.78%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**1,646**	**2,168**	**4,232**	**4,650**	**45,150**	**11,150**		
Ending Fund Balance							**135,265**		

Sewer Connection Fee Account (Fund 501, Department 502)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**1,752,840**	**1,803,268**	**1,510,586**		
Revenues and Transfers In									
370-5100	Connection Fees	69,074	45,331	48,568	86,340	40,000	65,000	(21,340)	-24.72%
380-1000	Interest Income	35,084	38,993	16,541	4,000	4,000	4,000	0	0.00%
	TOTAL REVENUES	**104,158**	**84,324**	**65,109**	**90,340**	**44,000**	**69,000**	(21,340)	-23.62%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
Inter/Intrafund Transfers									
950-5000	Transfer to Sewer O & M	46,489	46,963	47,436	47,436	47,436	47,436	0	0.00%
950-5300	Transfer to Sewer P & I 2009	285,847	285,444	289,346	289,346	289,246	289,246	(100)	-0.03%
950-5500	Transfer to Sewer Bond Depreciation 2009	14,746	0	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	**347,082**	**332,407**	**336,782**	**336,782**	**336,682**	**336,682**	(100)	-0.03%
	TOTAL EXPENDITURES	**347,082**	**332,407**	**336,782**	**336,782**	**336,682**	**336,682**		
	REVENUE OVER (UNDER) EXPENDITURES	**(242,924)**	**(248,083)**	**(271,673)**	**(246,442)**	**(292,682)**	**(267,682)**		
Ending Fund Balance							**1,242,904**		

STP No. 2, Phase A Construction Account (Fund 516, Department 511)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**0**	**0**		
Revenues and Transfers In									
340-5000	Bond Proceeds	0	70,715	0	0	0	0	0	#DIV/0!
390-5000	Transfer from Sewer O & M	146,779	11,148	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**146,779**	**81,863**	**0**	**0**	**0**	**0**	0	#DIV/0!
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	104,654	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	11,574	6,411	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**116,228**	**6,411**	**0**	**0**	**0**	**0**	0	#DIV/0!
Inter/Intrafund Transfers									
950-5000	Transfer to Sewer O & M	0	70,715	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	**0**	**70,715**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**116,228**	**77,126**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**30,551**	**4,737**	**0**	**0**	**0**	**0**		
Ending Fund Balance							**0**		

STP No. 2, Phase 2B Construction Account (Fund 516, Department 512)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**(65,212)**	**0**		
Revenues and Transfers In									
340-5000	Bond Proceeds	0	0	0	0	0	0	0	#DIV/0!
390-5000	Transfer from Sewer O & M	21,981	120,496	231,365	172,500	125,212	50,000	(122,500)	-71.01%
	TOTAL REVENUES	**21,981**	**120,496**	**231,365**	**172,500**	**125,212**	**50,000**	(122,500)	-71.01%
Expenditures and Transfers Out									
Capital									
800-2000	Purchase - Building/Property	0	0	3,200	60,000	0	0	(60,000)	-100.00%
800-3000	Purchase - System	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	33,277	125,712	260,618	105,000	45,000	50,000	(55,000)	-52.38%
800-3200	Purchase - System Legal	0	2,280	7,393	7,500	15,000	0	(7,500)	-100.00%
	TOTAL CAPITAL	**33,277**	**127,992**	**271,211**	**172,500**	**60,000**	**50,000**	(122,500)	-71.01%
	TOTAL EXPENDITURES	**33,277**	**127,992**	**271,211**	**172,500**	**60,000**	**50,000**	(122,500)	-71.01%
	REVENUE OVER (UNDER) EXPENDITURES	**(11,296)**	**(7,496)**	**(39,846)**	**0**	**65,212**	**0**		
Ending Fund Balance							**0**		

Sewer Bond Principal and Interest Account - 2009 IEPA Loan (Fund 517)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**131,666**	**131,648**	**131,648**		
Revenues and Transfers In									
380-1000	Interest Income	2,612	2,085	82	100	200	200	100	100.00%
390-2100	Transfer from Sewer Connection Fees	285,847	285,444	289,346	289,346	289,246	289,246	(100)	-0.03%
	TOTAL REVENUES	**288,459**	**287,529**	**289,428**	**289,446**	**289,446**	**289,446**	0	0.00%
Expenditures and Transfers Out									
Debt Service									
700-1100	STP2 Exp. 2009 - Principal	289,446	289,446	289,446	289,446	289,446	289,446	0	0.00%
	TOTAL DEBT SERVICE	**289,446**	**289,446**	**289,446**	**289,446**	**289,446**	**289,446**	0	0.00%
	TOTAL EXPENDITURES	**289,446**	**289,446**	**289,446**	**289,446**	**289,446**	**289,446**	0	0.00%
	REVENUE OVER (UNDER) EXPENDITURES	**(987)**	**(1,917)**	**(18)**	**0**	**0**	**0**		
Ending Fund Balance							**131,648**		

Sewer Bond Reserve Account - 2009 IEPA Loan (Fund 514)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**289,446**	**289,446**	**289,446**		
Revenues and Transfers In									
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
Expenditures and Transfers Out									
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**		
Ending Fund Balance							**289,446**		

Sewer Bond Depreciation Account - 2009 IEPA Loan (Fund 515)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**521,553**	**521,553**	**521,553**		
Revenues and Transfers In									
390-2100	Transfer from Sewer Connection Fees	14,746	0	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**14,746**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
Expenditures and Transfers Out									
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**14,746**	**0**	**0**	**0**	**0**	**0**		
Ending Fund Balance							**521,553**		

Sewer Bond Principal and Interest Account - 1997 IEPA Loan (Fund 513)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**0**	**0**		
Revenues and Transfers In									
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
Expenditures and Transfers Out									
Inter/Intrafund Transfers									
950-2000	Transfer to Sewer O & M	44,913	0	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	**44,913**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**44,913**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**(44,913)**	**0**	**0**	**0**	**0**	**0**		
Ending Fund Balance							**0**		

Sewer Bond Reserve Account - 1997 IEPA Loan (Fund 514)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**0**	**0**		
Revenues and Transfers In									
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
Expenditures and Transfers Out									
Inter/Intrafund Transfers									
950-2000	Transfer to Sewer O & M	202,116	0	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	**202,116**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**202,116**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**(202,116)**	**0**	**0**	**0**	**0**	**0**		
Ending Fund Balance							**0**		

Sewer Bond Depreciation Account - 1997 IEPA Loan (Fund 515)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**0**	**0**		
Revenues and Transfers In									
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
Expenditures and Transfers Out									
Inter/Intrafund Transfers									
950-2000	Transfer to Sewer O & M	145,000	0	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	**145,000**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**145,000**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**(145,000)**	**0**	**0**	**0**	**0**	**0**		
Ending Fund Balance							**0**		

Motorized Equipment Replacement Fund (Fund 502, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**2,130,997**	**2,435,733**	**2,556,368**		
Revenues and Transfers In									
360-1000	Fuel Sales	16,724	15,380	14,773	15,000	22,000	15,000	0	0.00%
380-1000	Interest Income	24,404	27,780	22,096	12,000	7,000	7,000	(5,000)	-41.67%
380-9000	Misc. Income	352	0	2,859	0	0	0	0	#DIV/0!
390-9800	Sale of Equipment	0	0	7,800	0	118,750	100,000	100,000	#DIV/0!
390-1500	Transfer from Water	139,000	95,000	74,500	82,500	82,500	64,100	(18,400)	-22.30%
390-2000	Transfer from Sewer	78,000	130,000	205,000	209,500	209,500	168,200	(41,300)	-19.71%
390-3000	Transfer from Streets	390,000	370,000	403,500	576,000	376,000	358,000	(218,000)	-37.85%
390-3500	Transfer from Leg/Adm	3,400	0	600	0	0	0	0	#DIV/0!
390-4000	Transfer from Police	255,000	190,000	375,000	254,000	254,000	124,000	(130,000)	-51.18%
390-6000	Transfer from Planning, Zoning & Code Enforcement	2,100	3,800	3,200	0	0	0	0	#DIV/0!
390-4500	Transfer from Cemetery	9,000	9,000	21,500	9,710	9,710	9,000	(710)	-7.31%
390-5000	Transfer from Pol. Spec. Proj. - Drug Enforcement	37,196	0	37,785	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**955,176**	**840,960**	**1,168,613**	**1,158,710**	**1,079,460**	**845,300**	(313,410)	-27.05%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	72,593	77,966	77,843	83,000	80,000	85,000	2,000	2.41%
410-1500	Salaries - Standby	180	270	220	500	0	500	0	0.00%
410-2000	Salaries - Overtime	5,473	3,942	6,085	6,500	5,000	6,500	0	0.00%
410-3000	Unused Sick Time/GHIP	630	1,400	669	1,300	1,200	1,300	0	0.00%
420-1000	Salaries - Part-Time	0	0	0	0	0	0	0	#DIV/0!
450-1000	Group Insurance	24,809	23,075	23,882	27,000	25,000	27,000	0	0.00%
450-1100	Health Savings Plan Contribution	1,116	1,132	6,229	1,200	1,200	1,300	100	8.33%
450-1200	Retiree Health Insurance	0	0	0	0	0	0	0	#DIV/0!
450-2000	Unemployment Taxes	68	88	96	110	100	110	0	0.00%
450-2500	Workers Compensation Insurance	2,138	2,034	1,842	2,400	2,200	2,500	100	4.17%
470-1000	Uniform Allowance	234	450	290	500	500	500	0	0.00%
	TOTAL PERSONNEL	**107,241**	**110,357**	**117,156**	**122,510**	**115,200**	**124,710**	2,200	1.80%

Motorized Equipment Replacement Fund (Fund 502, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20		Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance ($)	Variance (%)
Operations									
510-1000	R & M Building - Contractual	371	139	126	2,000	500	1,000	(1,000)	-50.00%
510-8000	R & M - Contractual	62,383	61,121	76,276	65,100	70,000	70,250	5,150	7.91%
530-2500	Drug & Alcohol Testing Expense	49	20	8	50	25	50	0	0.00%
530-4000	Professional Fees	0	0	0	2,500	2,500	2,500	0	0.00%
550-1500	Communications	0	2	52	50	50	100	50	100.00%
560-1000	Membership Dues	0	0	0	0	0	0	0	#DIV/0!
560-1500	Training	0	883	0	1,200	500	1,200	0	0.00%
560-2500	Reference Materials/Manuals	0	0	0	200	200	200	0	0.00%
590-1000	Property Insurance	31,868	36,203	37,170	40,000	46,000	54,000	14,000	35.00%
590-2000	Lease/Rent Expense	7,000	7,000	7,000	106,941	65,000	145,000	38,059	35.59%
610-8000	R & M - Commodities	66,672	64,481	70,196	60,000	70,000	70,000	10,000	16.67%
650-1500	Operating Supplies	1,699	1,466	967	1,800	1,250	1,500	(300)	-16.67%
650-2000	Miscellaneous Equipment	1,533	959	7,368	2,500	1,500	5,000	2,500	100.00%
650-3000	Fuel	148,995	145,641	128,784	175,000	185,000	200,000	25,000	14.29%
910-1900	COVID-19 Expenses	0	858	854	1,000	0	0	(1,000)	-100.00%
910-9000	Miscellaneous Expense	868	889	942	1,000	1,100	1,000	0	0.00%
	TOTAL OPERATIONS	**321,438**	**319,662**	**329,743**	**459,341**	**443,625**	**551,800**	92,459	20.13%
Capital									
800-1500	Purchase - Vehicles and Equipment	444,748	323,394	94,466	578,000	400,000	408,600	(169,400)	-29.31%
	TOTAL CAPITAL	**444,748**	**323,394**	**94,466**	**578,000**	**400,000**	**408,600**	(169,400)	-29.31%
Interfund Transfers									
950-1900	Transfer to Building Maintenance Fund	0	0	350,000	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	**0**	**0**	**350,000**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**873,427**	**753,413**	**891,365**	**1,159,851**	**958,825**	**1,085,110**	(74,741)	-6.44%
	REVENUE OVER (UNDER) EXPENDITURES	**81,749**	**87,547**	**277,248**	**(1,141)**	**120,635**	**(239,810)**		
Ending Fund Balance							**2,316,558**		
Depreciation Expense									
990-6500	Depreciation Expense - Motorized Equipment	322,354	352,632	354,555	300,000	360,000	380,000		
	TOTAL DEPRECIATION EXPENSE	**322,354**	**352,632**	**354,555**	**300,000**	**360,000**	**380,000**		

MOTOR EQUIPMENT REPLACEMENT FUND
INVENTORY AND REPLACEMENT SCHEDULE

updated 1/30/2022 - incl. mileage

Car #	Enterprise #	Department	Year	FY Purch.	Current Make/Model	MERF Replacement								Assigned to
						Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/ Lease	
PUBLIC WORKS/ADMINISTRATIVE														
L-1	247TMH	Streets	2013	12-13	International 7400 5YD Single Axle	127,471	157,500	12	24-25				1,809	Snow Plow Truck
L-2	247TLW	Streets	2013	12-13	International 7400 5YD Single Axle	123,827	176,548	12	24-25				18,325	Snow Plow Truck
L-3	247TMJ	Admin.	2014	14-15	Ford Expedition (4x4) (City Engr)	planned Enterprise lease - 4 mo.				2022			2,367	City Engineer - Dennis C.
L-4	247TN4	Streets	2011	11-12	Ford Ranger (4x2) Super Cab (Mech)	planned Enterprise lease - 4 mo.				2022			2,600	Mechanic - Todd B.
L-5	247TMG	Streets	2019	18-19	International 7400 5YD Single Axle	136,315	188,000	12	30-31				16,196	Snow Plow Truck
L-6	247TMB	Streets	2017	16-17	International 7400 5YD Single Axle	121,537	173,283	12	28-29				14,440	Snow Plow Truck
L-7	247TN3	Sewer	2019	18-19	International 7400 Tandem	149,004	212,444	12	30-31				17,704	Sewer (also use as backup Snow Plow Truck)
L-8	not on list	Distr. & Coll.	2019	18-19	Ford F550 Crew Cab 4 x 2	61,674	87,932	12	30-31				7,328	Distr. & Coll.
L-9	247TM8	Streets	2020	19-20	International HV507 Single Axle	140,000	194,000	12	31-32				16,634	Snow Plow Truck
L-10	247TN6	Water	2013	12-13	Chevrolet C2500 w/ Pafco Box	planned Enterprise lease - 4 mo.				2022			2,600	Water Plant Laborer
L-11	247TMC	Streets	2017	16-17	International 7400 5YD Single Axle	129,592	177,500	12	28-29				15,397	Snow Plow Truck
L-12	N/A	Streets	2016	15-16	TYMCO 500X Street Sweeper	252,500	339,339	10	25-26				33,934	Street Sweeper
L-13	N/A	Streets	2012	12-13	Caterpillar 420F IT	Orig. leased - began funding FY 16-17			22-23		132,000	(35,000)	5,838	Streets
L-14	N/A	Distr. & Coll.	2020	19-20	Vac-Con Sewer Cleaner		598,000	10	29-30				51,686	Vactor
L-15	247TMK	Distr. & Coll.	2013	13-14	Chevrolet C2500 w/ Pafco Box	planned Enterprise lease - 4 mo.				2022			2,600	Distr. & Coll.
L-16	247TMD	Distr. & Coll.	2011	10-11	Ford E350 Sewer TV	110,340	50,000	15	25-26				6,729	W/S Maint. TV camera truck
L-16A	N/A	Distr. & Coll.	2021	21-22	Cues Camera Retrofit & Software	146,641	150,000	12	33-34				6,138	
L-17	23W899	Pub. Works Admin.	2021	21-22	Ford F150 (4x4) Super Crew	Enterprise lease				2021			7,102	Public Works Director - Kevin S.
L-18	247TMP	Distr. & Coll.	2013	13-14	Ford F150 (4x4) Super Cab	planned Enterprise lease - 4 mo.				2022			2,368	Distr. & Coll. - Derek H.
L-19	247TM9	Streets	2013	12-13	Chevrolet C2500 w/ Pafco Box	planned Enterprise lease - 4 mo.				2022			2,600	Streets
L-20	23W88W	Water	2021	21-22	2021 Ford F-150 (4x2) Super Cab	Enterprise lease				2021			5,589	Water Plant Supervisor - Tim R.
L-21	247TMF	Streets	2016	15-16	Ford F250 (4x2)	planned Enterprise lease - 4 mo.				2022			2,600	Streets
L-22	247TLL	Admin.	2019	18-19	Ford Taurus	20,244				2025				Pool Car - primarily used by Jon O.
L-23	247TMW	Streets	2011	10-11	2011 International Dump	121,877	161,197	12	22-23		162,000		15,987	Snow Plow Truck
L-24														Trailblazer transferred to PD - 2019
L-25	247TLV	Streets	2016	15-16	Ford F350 (4x2) 3YD Dump	23,262				2023				Streets
L-26	23W88V	Admin.	2021	21-22	Ford F150 (4x2) Super Cab	Enterprise lease				2021			5,590	Engineering Tech. - Ross
L-27	247TMT	Sewer	2016	15-16	Ford F250 (4x2)	19,031				2023				STP - Brad P.
L-28	247TMX	Streets	2016	15-16	Ford F250 (4x4)	21,661				2023				Streets/Summer Mowing
L-29	23W88Q	Pub. Works Admin.	2021	21-22	2021 Ford F-150 (4x2) Super Cab	Enterprise lease				2021			5,583	Utilities Superintendent - Brian R.
L-30	247TMR	Streets	2019	18-19	Ford F250 4WD	27,278				2025				Streets - Brandon V.
L-31	247TM7	Cemetery	2008	06-07	Ford F350 (4x2) 3YD Dump	planned Enterprise lease - 4 mo.				2022			4,532	Cemetery
L-32		Sewer	2021	20-21	Ford F250 4 x 4	29,649				2025				STP - Pool Car
L-33	N/A	Streets	2021	21-22	John Deere 310SL Backhoe Loader	123,008	165,312	10					(43,557)	
L-34	247TM2	Distr. & Coll.	2008	19-20	Ford F550 Bucket Truck	49,778	77,553	15	34-35				5,170	Distr. & Coll.
L-35	N/A	Distr. & Coll.	2002	01-02	Sewer Jetting Machine	24,030	43,401	15	23-24		fully funded		1,264	W/S Maint (Listed as Sewer Fixed Asset)
L-36	N/A	Sewer	2012	12-13	Caterpillar 262c SSLx/XPS	Orig. leased - began funding FY 16-17			22-23		56,400	(29,500)	(13,764)	Sewer
L-37	247TMQ	Streets	2016	16-17	Ford F250 Super Duty Truck	23,290				2023				Streets
L-38	N/A	Distr. & Coll.	2017	17-18	Caterpillar 299D2 XHP Skidsteer	65,012	87,371	10	27-28				8,737	Distr. & Coll.
											466,400	(70,500)	243,578	

MOTOR EQUIPMENT REPLACEMENT FUND
INVENTORY AND REPLACEMENT SCHEDULE

updated 1/30/2022 - incl. mileage

Car #	Enterprise #	Department	Year	FY Purch.	Current Make/Model	MERF Replacement Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/ Lease	Assigned to
POLICE DEPARTMENT														
1	247TLZ	Police	2020	19-20		42,851				2025			-	Marked Patrol
2	23W89N	Police	2021	21-22		Enterprise lease				2021			11,180	Marked Patrol
3	247TLT	Police	2017	17-18		planned Enterprise lease - 5 mo.				2022			4,658	Marked Patrol
4	23W89J	Police	2021	21-22		Enterprise lease				2021			11,226	Marked Patrol
5	25JH85	Police	2021	21-22		Enterprise lease				2022			9,487	Investigations
6	247TLP	Police	2019	18-19		37,683				2024			-	Marked Patrol - Sergeants
7	23W89M	Police	2021	21-22		Enterprise lease				2021			11,167	Unmarked Patrol (Black)
8	23W89K	Police	2021	21-22		Enterprise lease				2021			11,226	Marked Patrol
9	247TM5	Police	2017	17-18		planned Enterprise lease - 5 mo.				2022			4,678	Unmarked - Deputy Chief (Black)
10	247TLX	Police	2019	19-20		19,214				2024			-	Pool Car (replace 8 years from model year)
11	247TLS	Police	2017	16-17		planned Enterprise lease - 5 mo.				2022			4,678	Marked - Part-Time Officers
12	247TM4	Police	2015	17-18		planned Enterprise lease - 5 mo.				2022			3,953	Unmarked Command/Investigations (Silver)
13	23X3MV	Police	2021	21-22		Enterprise lease				2021			16,457	Unmarked - Chief of Police
14	247TMS	Police	2018	18-19		40,646				2023			-	Marked - Canine Unit (Old)
15	N/A	Police	2017	17-18		20,000	23,185	5	23-24		defer		4,637	ATV
16	N/A	Police	2019	21-22		18,872	23,185	7	28-29				3,312	Purchased January 2022 - 7 year life
17	N/A	Police	2019	21-22		18,872	23,185	7	28-29				3,312	Purchased January 2022 - 7 year life
18	23W89C	Police	2021	21-22		Enterprise lease				2021			9,962	DARE
19	247TLN	Police	2021	19-20		45,472				2025			-	Marked Patrol - Sergeants
20	247TMV	Police	2020	19-20		44,702				2025			-	Marked Patrol - Sergeants
21	DONATED	Police	2021	20-21		37,785							-	Marked - Canine Unit (New)
	N/A	Police	1948	Donated										

		Department	Year	FY Purch.	Current Make/Model	MERF Replacement Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/ Lease	Assigned to
MOWERS														
1		Streets		21-22	Ventrac 95" mower	31,943	38,142	6	27-28				(13,200)	Streets
2		Sewer	2015	14-15	John Deere 1500 - 72" deck	23,950	29,455	7	22-23		36,000	(6,000)	1,429	Sewer
3		Cemetery		16-17	Toro 25HP Kohler - 52"	9,120	11,216	7	23-24				1,602	Cemetery
4		Fire		21-22	Toro w/ 60" deck mower	8,854	9,373	7	28-29				1,339	Trsf. From Streets to Fire FY 17-18-fund for repl.
5		Cemetery		16-17	Toro 25HP Kohler - 52"	9,120	11,216	7	23-24				1,602	Cemetery
6														
7		Cemetery		16-17	John Deere 3039R Tractor	33,909	45,571	10	26-27				4,557	Cemetery
8		Streets		16-17	Toro 25HP Kohler - 52"	9,120	11,216	7	23-24				1,602	Streets
9		Streets		21-22	Ventrac 72" mower	29,431	35,142	6	27-28				13,291	Streets
EQUIPMENT														
		Streets	2016	16-17	Air Current Burner	43,835	68,294	15	31-32				4,599	Streets
		Streets	2016	16-17	Asphalt Roller	35,722	64,518	20	36-37				3,012	Streets
		Streets	2021	21-22	Planer for Skidsteer (Milling)	24,370	44,015	20	41-42				(13,429)	Streets
		Water	2017	17-18	Hydra-Stop	14,362	25,939	20	27-28				1,297	Water
		Distr. & Coll.	2006	06-07	Trash Pump - Godwin Trailer	24,018	43,379	20	26-27				2,169	Distr. & Coll.
		Streets		15-16	Air Compressor	17,500	31,607	20	35-36				1,580	Streets
		Streets			Asphalt Paver-funding diverted to Stop Lights								-	Streets
		Streets			Road Widener				22-23		80,000		80,000	Streets
		Distr. & Coll.		21-22	Soil Conditioner for Skidsteer	9,536	12,816	10	31-32				1,491	Distr. & Coll.

Capital Equipment Replacement Fund (Fund 505, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**744,679**	**744,804**	**847,732**		
Revenues and Transfers In									
380-1000	Interest Income	4,387	4,906	376	200	450	500	300	150.00%
390-5000	Transfer from Water	30,712	30,712	30,712	30,712	0	0	(30,712)	-100.00%
390-5100	Transfer from Sewer	53,508	53,508	53,508	53,508	53,508	154,102	100,594	188.00%
390-1000	Transfer from Legislative/Administrative	300	300	300	300	0	0	(300)	-100.00%
390-1300	Transfer from Streets	9,151	9,151	9,151	9,151	9,151	12,018	2,867	31.33%
390-1600	Transfer from Planning, Zoning & Code Enforcement	2,500	2,500	2,500	2,500	2,500	0	(2,500)	-100.00%
390-1200	Transfer from City Hall	9,828	9,828	9,828	9,828	0	0	(9,828)	-100.00%
390-1400	Transfer from Police	20,462	20,462	20,462	20,462	20,462	117,615	97,153	474.80%
390-1500	Transfer from Police Special Projects	15,008	15,008	15,008	15,008	15,008	0	(15,008)	-100.00%
390-2200	Transfer from Storm Water Management	0	0	0	0	0	3,266	3,266	#DIV/0!
390-2100	Transfer from Emergency Management Agency (EMA)	21,849	21,849	21,849	21,849	21,849	20,599	(1,250)	-5.72%
	TOTAL REVENUES	**167,705**	**168,224**	**163,694**	**163,518**	**122,928**	**308,100**	144,582	88.42%
Expenditures and Transfers Out									
800-1500	Purchase - Equipment	18,343	0	0	0	20,000	613,350	613,350	#DIV/0!
	TOTAL EXPENDITURES	**18,343**	**0**	**0**	**0**	**20,000**	**613,350**	613,350	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**149,362**	**168,224**	**163,694**	**163,518**	**102,928**	**(305,250)**		
Ending Fund Balance							**542,482**		
Depreciation Expense									
910-5500	Depreciation Expense - Buildings	3,029	6,086	5,879	6,500	6,000	6,200		
	TOTAL DEPRECIATION EXPENSE	**3,029**	**6,086**	**5,879**	**6,500**	**6,000**	**6,200**		

City of Washington
Non-Fixed Asset Inventory
FY 2022-23

	Purch. FY22-23	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	EMA	SWM	Wtr	Swr	Total
City Hall	15,000	(6,704)	0	0							(3,352)	(3,352)	(6,704)
Streets	21,000	17,461			17,461								17,461
Police	229,000	117,615				117,615							117,615
Emergency Management Agency	25,200	20,599							20,599				20,599
Engineering	0	(7,620)			(5,443)					3,266	0	(5,443)	(7,620)
Distribution & Collection	0	16,453									3,352	13,101	16,453
Water	0	0									0		0
Sewer	323,150	149,796										149,796	149,796
	613,350	307,600	0	0	12,018	117,615	0	0	20,599	3,266	0	154,102	307,600
Credit due to overfunding prior years			1,696	12,046	0	0	0	0	0	0	47,898	0	61,640
Reduce FY21-22 transfer			(300)	(9,828)							(30,712)		(40,840)
Remaining credit carried forward			1,396	2,218	0	0	0	0	0	0	17,186	0	20,800

	Purch. FY22-23
Plotter	15,000
MDRS Replacement - Police Cars	214,000
Server for Pol. Dept.	15,000
Outdoor Warning Signal - Grandyle (if needed)	25,200
STP2 Generator	250,000
Lift station PLC - SCADA computer	73,150
Power Screed	5,000
Fuel Tank (AST) @ Jefferson St Shop	16,000
	613,350

Building Maintenance Fund (Fund 508, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**350,000**	**350,000**	**247,320**		
Revenues and Transfers In									
380-1000	Interest Revenue	0	0	0	0	0	100	100	#DIV/0!
390-1200	Transfer from City Hall	0	0	0	16,200	16,200	36,000	19,800	122.22%
390-1300	Transfer from Streets	0	0	0	9,000	9,000	12,500	3,500	38.89%
390-1400	Transfer from Police	0	0	0	2,400	2,400	3,000	600	25.00%
390-5000	Transfer from Water	0	0	0	15,400	15,400	6,500	(8,900)	-57.79%
390-5100	Transfer from Sewer	0	0	0	32,500	32,500	26,500	(6,000)	-18.46%
390-5400	Transfer from Fire & Rescue	0	0	0	5,680	5,680	8,100	2,420	42.61%
390-7000	Transfer from MERF	0	0	350,000	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**0**	**0**	**350,000**	**81,180**	**81,180**	**92,700**	11,520	14.19%
Expenditures and Transfers Out									
Operations									
510-1000	R & M Building - Contractual	0	0	0	93,000	95,000	80,000	(13,000)	-13.98%
530-4000	Professional Fees	0	0	0	100,000	0	100,000	0	0.00%
	TOTAL OPERATIONS	**0**	**0**	**0**	**193,000**	**95,000**	**180,000**	(13,000)	-6.74%
Capital									
800-2000	Purchase - Building/Property	0	0	0	135,000	88,860	112,400	(22,600)	-16.74%
	TOTAL CAPITAL	**0**	**0**	**0**	**135,000**	**88,860**	**112,400**	(22,600)	-16.74%
	TOTAL EXPENDITURES	**0**	**0**	**0**	**328,000**	**183,860**	**292,400**	(35,600)	-10.85%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**0**	350,000	**(246,820)**	**(102,680)**	**(199,700)**		
Ending Fund Balance							**47,620**		
Depreciation Expense									
910-5200	Depreciation Expense - Buildings	0	0	0	5,000	5,000	10,000		
	TOTAL DEPRECIATION EXPENSE	**0**	**0**	**0**	**5,000**	**5,000**	**10,000**		

Building Maintenance Fund Schedule - 5-year program	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
Establish fund from MERF and then add $81,180/year	$ 350,000	$ 81,180.00	$ 92,600.00	$ 92,600.00	$ 92,600.00	$ 92,600.00
1-5 Year Projects						
	Estimated Budget	**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**
700 Woodland Trail - Waste Water Treatment Plant #1						
Permit Fees/Mobilization/Toliets	$ 12,000	Remove	$ 8,000			
Demo Sludge Drying beds	$ 30,000	Completed				
Demo Sludge Digester	$ 25,000	Completed				
Demo Trickling Filter	$ 20,000	Completed				
Demo Aeration Bay	$ 14,000		Remove			
Demo Clarifiers	$ 18,000		$ 21,000			
Demo Office/Sludge Pump	$ 12,000		$ 15,000			
Wet Well outside Filter Building	$ 12,000		$ 15,000			
Demo Liftstation	$ 6,000		$ 9,000			
Demo Grit Chamber	$ 8,000		$ 12,000			
Total	**$ 157,000**	**$ -**	**$ 80,000**	**$ -**	**$ -**	**$ -**
700 Woodland Trail Storage Building						
Demo Inside Filters, Blowers, Pumps, etc	$ 50,000		Remove			
Building Envelope						
Exposed metal fastener steel panel building skin						
Remove and replace	$ 38,000			$ 38,000		
or recoat						
Exposed fastener metal panels on metal trusses						
Remove and replace						
or recoat	$ 8,500			$ 10,000		
Mechanical						
Gas Fired Unit Heaters						
Remove and replace	$ 8,500		$ 10,000			
Total	**$ 105,000**	**$ -**	**$ 10,000**	**$ 48,000**	**$ -**	**$ -**
955 Ernest Street - Waste Water Treatment Plant #2						
Mechanical						
Electric Baseboard Heaters						
Remove and replace	$ 3,000					$ 3,000
Electtric Unit Heaters						
Remove and replace	$ 2,000					$ 2,000
Plumbing						
One 18,600 - Watt 50 Gallon Electric Water Heater						
Remove and replace	$ 3,000	Completed				
Total	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**
200 N. Wilmor Road - Fire Department						
Two Gas- Fired Hig Efficiency Furnaces	$ 8,000		$ 8,000			
Three Split System Air Conditioners						
Remove and replace two	$ 7,000		$ 7,000			
Fire Equipment Garage - Six Gas-Fired Radiant Tube Heaters						
Remove and replace	$ 15,000		$ 15,000			
Fire Equipment Garage - Outside Air Unit						
Remove and replace	$ 18,000		$ 18,000			
Fire Equipment Garage - Vehicle Exhause Removal System						
Remove and replace	$ 2,000		$ 2,000			
Fire Equipment Garage - Exhaust System						
Remove and replace	$ 2,500		$ 2,500			
Plumbing						
One 40,000 BTU 40 Gallon Gas-Fired Hot Water Heater						
Remove and replace	$ 1,500		$ 1,500			
Total	**$ 54,000**	**$ -**	**$ 54,000**	**$ -**	**$ -**	**$ -**
City - all facilities						
City-wide building space study	**$ 100,000**		**$ 100,000**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 755,900**	**$ -**	**$ 292,400**	**$ 259,500**	**$ 59,000**	**$ 7,000**

Building Maintenance Fund Schedule - 5-year program	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
Establish fund from MERF and then add $81,180/year	$ 350,000	$ 81,180.00	$ 92,600.00	$ 92,600.00	$ 92,600.00	$ 92,600.00
1-5 Year Projects						
	Estimated Budget	**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**
City Hall						
Carpeting						
Exterior Cleanup/Interior Painting	$ 5,000				$ 20,000	
LED Lighting	$ 7,000	Completed				
Property Acquisition	$ 90,000			$ 100,000		
Demolition	$ 12,000			$ 50,000		
Paving	$ 20,000			$ 50,000		
Total	$ 134,000	$ -	$ -	$ 200,000	$ 20,000	$ -
Police Station Complex						
Carpet/Tile						
Painting						
Total	$ -	$ -	$ -	$ -	$ -	$ -
Storage Building East						
Exposed metal fastener steel panel building skin						
Remove and replace	$ 25,000	Completed				
or Recoat	$ 5,000	Completed				
Exposed fastener metal panels on wood trusses						
Remove and replace	$ 25,000	Completed				
or Recoat	$ 5,000	Completed				
Multiple standerd efficiency gas-fired unit heaters	$ 11,000				$ 11,000	
Total	**$ 11,000**	**$ -**	**$ -**	**$ -**	**$ 11,000**	**$ -**
Storage Building West						
Exposed metal fastener steel panel building skin						
Remove and replace	$ 25,000	Completed				
or Recoat	$ 5,000	Completed				
Exposed fastener metal panels on wood trusses						
Remove and replace	$ 25,000	Completed				
or Recoat	$ 5,000	Completed				
Multiple standerd efficiency gas-fired unit heaters	$ 10,300		$ 10,300			
One gas-fired standard effeciency furnace for office area						
Remove and replace	$ 3,100		$ 3,100			
Total	**$ 13,400**	**$ -**	**$ 13,400**	**$ -**	**$ -**	**$ -**
Storage Building South - Street Department Shop						
Repoint entire exterior	$ 35,000		$ 35,000			
One 125,000 BTU Standard Efficiencey Gas-Fired Furnace						
Remove and Replace	$ 3,000			$ 3,000		
One Small Exhause Fan						
Remove and Replace	$ 1,000			$ 1,000		
Total	**$ 39,000**	**$ -**	**$ 35,000**	**$ 4,000**	**$ -**	**$ -**
Legion Road - Public Works Facility						
Exposed fastener metal roof panels on metal building frame						
Remove and replace	$ 28,000				$ 28,000	
or Recoat						
Flooring						
Painting						
Total	**$ 28,000**	**$ -**	**$ -**	**$ -**	**$ 28,000**	**$ -**
Water Treatment Plant II						
Flooring						
Painting						
Workroom - One electric Unit Heater						
Remove and replace	$ 1,000					$ 1,000
Plant - Dehumidifier/Heater						
Remove and replace	$ 100,000	Completed				
Gallon Electric Water Heater for Emergency Eyewash/Drench Shower						
Remove and replace	$ 7,500			$ 7,500		
One 1,500 Watt 12 Gallon Electric Domestic Water Heater						
Remove and replace	$ 1,000					$ 1,000
Total	**$ 109,500**	**$ -**	**$ -**	**$ 7,500**	**$ -**	**$ 2,000**