



Annual Budget FY 2021-2022

## **CITY OF WASHINGTON**

Gary W. Manier, *Mayor*  
Valeri L. Brod, *City Clerk*  
Ellen L. Dingledine, *City Treasurer*  
Richard A. Russo, *City Attorney*

### **Aldermen**

Michael J. Brownfield, *Ward I*  
Lilija V. Stevens, *Ward I*  
Brett M. Adams, *Ward II*  
Todd M. Yoder, *Ward II*  
Brian H. Butler, *Ward III*  
David K. Dingledine, *Ward III*  
Daniel A. Cobb, *Ward IV*  
John J. Blundy, *Ward IV*

### **Staff**

Raymond P. Forsythe, *City Administrator*  
Joan E. Baxter, *Finance Director*  
Kevin D. Schone, *Public Works Director*  
Dennis L. Carr, *City Engineer*  
Michael D. McCoy, *Chief of Police*  
Jon R. Oliphant, *Planning & Development Director*

**May 2021**

## TRANSMITTAL LETTER

April 12, 2021

Mayor Manier and City Council:

Attached is the proposed budget for the City of Washington, Illinois for the fiscal year May 1, 2021 through April 30, 2022. This document reflects the collaborative efforts of the City's elected officials and staff. Department Directors - Finance Director Joanie Baxter, Public Works Director Kevin Schone, Planning & Development Director Jon Oliphant, City Engineer Dennis Carr, Police Chief Mike McCoy, Deputy Chief Jeff Stevens, Utilities Superintendent Brian Rittenhouse and City Clerk Valeri Brod. Collectively, hundreds of hours have been put into this budget. It is a team effort and reflects the commitment that the administrative leadership of the City of Washington have to the Mayor, Council and residents of Washington.

A summary of the City of Washington's FY21-22 budget in comparison to the prior year is shown in the table on the following pages. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

### **EXPENSE OVERVIEW**

The budget appropriates \$25,884,397 to meet the City's anticipated expenses for the fiscal year beginning May 1, 2021, a \$1,246,790 or 5.1% increase compared to the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the City's core services (sanitary sewer, streets, public safety and water)

account for over 83% of total budgeted expenditures. Congress passed The American Recovery Act and the President signed it on March 11, 2021. Included in the legislation is a payment to the City of Washington over 2 years which totals \$2.04 Million. The first payment is expected within the first quarter of the FY and was included in the budget as a revenue. No obligations of these funds have been budgeted as the final rules for expenditure have not been put into place.

The proposed budget continues to include a significant reinvestment in the City's infrastructure, most notably to maintain aging streets and utility distribution systems. Capital expenditures are estimated to total approximately \$9.8M in the coming year, 37.8% of total budgeted expenses. Crawford, Murphy & Tilly completed a Capital Improvement Program in conjunction with Council Goal #3 and included in this year's budget is a new proprietary fund called the Building Maintenance Fund. The fund was seeded with \$350,000 from excess funds in the MERF and the using departments will continue to add \$81,000 annually to cover expenses related to maintaining the City's buildings. Much like the MERF, this account will prefund planned maintenance and replacement of large expenses like roofs, flooring, HVAC, etc.

Personnel expenses are estimated to total \$8.6M in FY21-22 and account for 33.3% of total expenditures. Total City employment (70.8 FTE) is proposed to increase to add positions for an additional police officer, distribution and collection employee and an employee who will serve as a full-time Cemetery Sexton while having responsibility for building maintenance and some street functions. The budget also reflects the reorganization of the Finance and Planning and Development Departments in response to retirements of two long-tenured employees as previously approved by the City Council. About 43% of the City's workforce is engaged in public

safety services; 45% is committed to public works; 9% to general administration and cemetery and 3% to planning, zoning and economic development. Joining the Intergovernmental Personnel Benefit Cooperative (IPBC) a few years ago has proven to be a wise decision in containing health insurance costs, as the City continues to benefit from rate increases much less than the average as well as an overall five-year decrease in rates.

Operations costs are projected to increase by about \$1,110,170 or 21.3% in the coming year. The most The Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities. Other long-term commitments include the expanded service level with the Washington Fire Department for the second ambulance and a revised TC3 funding formula. In addition to the annual operational costs, this year's budget includes one-time expenses related to the Comprehensive Plan which is primarily funded by an Illinois Department of Transportation Grant and several Capital Improvement Projects. It is estimated that in future years the Operations Budget will be closer aligned to revenue. Annual debt service expenses of \$1.1M are unchanged from than the prior year and account for about 4.4% of total budgeted expenses. Of this total, \$526,627 is payable from sewer revenues, \$358,375 is payable from General Fund income, and \$261,315 from water revenues.

### **REVENUE OVERVIEW**

Sales and use taxes make up the largest source of monies to fund the FY21-22 budget. These revenues are generated from four component parts: the 1% municipal sales tax (\$3.23M), the 1.25% home rule sales tax (\$2.35M), the additional .5% Home Rule Sales Tax for

infrastructure (\$940,000), and the local use tax (\$740,000).

Revenues remained strong throughout FY20-21 despite the COVID-19 pandemic. Projections are still remaining conservative at just a 1% increase over current year estimated revenues.

Surplus funds have resulted from an accumulation of funds and continue to be utilized for one-time capital projects in the General Fund. As emphasized in prior budgets, the funding of certain capital projects requires the City to accumulate monies in some years in order to pay for projects that occur in later years. Furthermore, accumulated cash reserves that are realized through normal operations can be safely spent on one-time capital projects provided the City maintains sufficient reserves to meet its minimum cash reserve requirements, its cash flow needs and prudent contingencies for unanticipated expenses. After budgeting the expenditure of \$1.4 of surplus funds, the resulting ending General Fund balance of \$9.74M is still 77% of total revenue as compared to the minimum standard balance of 25% of projected revenue.

### **CHALLENGES & OPPORTUNITIES**

Staff continues to closely examine the impact of the COVID-19 pandemic on the City's revenue. There are undoubtedly many businesses that have seen both substantial negative effects and positive effects since the Governor's Executive Order started on March 21, 2020. Many businesses have pivoted to respond to the shutdown and the work from home dynamic that resulted. The impact on the employment locally, regionally, and nationally is unlike anything we have ever seen aside from the Great Depression. The economy is expected to rebound in mid-2021 once the population has been vaccinated and the job market rebounds from historic unemployment rates. In addition, to create a more level playing field between in-state and out-of-state retailers, Illinois changed its sales tax laws. Effective January 1, 2021, most remote retailers with an obligation to collect sales tax in Illinois must collect local taxes in addition to state tax, as in-state businesses generally do. Collection

requirements for marketplace facilitators also changed. Both of these opportunities are difficult to quantify at this time. Staff took a conservative approach to revenue projections because it is difficult to anticipate the speed of the recovery and to what extent our residents shop online. The FY 2022-23 Budget will reflect the previous year's trends in revenue.

An ongoing financial challenge facing the City continues to be the ability to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth. The City Council has taken significant steps towards the funding of infrastructure with the increased sales tax and utility rates and fees. In addition, the State of Illinois increased Motor Fuel Taxes to provide the necessary transportation funds needed to assist with street improvements, reconstruction and repair. These revenue projections are reflected in the budget as well as a robust Capital Improvement project list. The Capital Improvement Plan (CIP) will continue to be an important document as we move forward with infrastructure planning and implementation of the plan in future years.

The Comprehensive Plan will be completed by early 2022. This much needed update will be a key piece in establishing the long-term growth of the City. The scope of work includes economic development planning on several key areas of the City including Business Route 24, Freedom Parkway, W223 and Route 24. This portion of the plan will be a key component of the vision for redevelopment of the City's retail core as well as completion of the corridor which includes big box retail and light industrial and will provide opportunities for additional growth in jobs and services.

Lastly, W223 will be analyzed for infrastructure needs and recommendations for development.

### **SUMMARY AND ACKNOWLEDGEMENTS**

In summary, preparing the budget for the 2021-2022 fiscal year has been challenging. The development of the budget was started earlier this year and included presentations to the three Council Committees. This was a useful tool to guide staff to include priority staffing changes, projects, capital improvements and capital purchases. There are still modifications to the process needed, including additional input from Council early on in the process. Staff will be anxiously monitoring key indicators on revenues throughout the coming year. I would like to thank the Finance Director, Joanie Baxter, for her efforts in assembling this spending plan and the Department Directors and Managers for their team approach. In addition, I would like to thank the Mayor and City Council for their commitment to developing a realistic spending plan that funds the provision of excellent core services for the residents and businesses of Washington and the continued efforts to implement the aggressive Capital Improvement Plan.

Respectfully submitted,

A handwritten signature in blue ink that reads "Ray Forsythe". The signature is written in a cursive, flowing style.

Ray Forsythe, City Administrator

## **BUDGET PROCESS**

### **Budgetary Controls**

The City's budgetary operations are governed by the Illinois Compiled Statutes and administered by the Budget Officer (City Administrator) and the Finance Director. An annual budget ordinance is required to be passed and an annual budget must be adopted prior to the beginning of the fiscal year. Washington's fiscal year begins May 1<sup>st</sup>. The annual budget is developed for informative and fiscal planning purposes and presents an itemized listing of contemplated expenditures and estimated revenue for the ensuing fiscal year.

### **Goals and Objectives**

In January, the proposed budget schedule, instructions, worksheets and any directives from the City Administrator and Finance Director are given. Department directors meet with staff to determine budgetary needs for the forthcoming fiscal year. In planning for the budget, departments are asked to look at Council Goals, long range plans and the overall direction of the department to begin establishing departmental goals and objectives for the coming year.

### **Needs Assessment**

During January, the departments assess current conditions, programs and needs. Once all programs have been reviewed, they begin data entry into the budgetary worksheets. Department Directors and Managers enter their own budget requests and estimates into the detail sheets, including capital items. During this time, the Finance Director projects the fund balance that will remain at the end of the fiscal year. These levels will be used in determining the balance forward.

### **Review and Development**

The City Administrator and Finance Director determine personnel, revenue and required debt service and transfers to include in the proposed budget. Departments are asked to complete data entry at least two weeks prior to their scheduled Budget Review Presentation to Council. At this time, the operation and capital budget requests are reviewed by the City Administrator and Finance Director. They meet with individual department directors and managers to discuss the initial requests, as well as capital and personnel needs were discussed with the respective committees. Any unjustified items are cut from the budget at this time. Starting in February, the City Council reviews the entire budget in fund groups during Budgetary Work Sessions.

### **Adoption**

The City must make the tentative budget available for public inspection at least ten days prior to passage and a notice of public hearing must be published in the newspaper. After the public hearing is held, the budget may be further revised and passed without further inspection, notice or hearing. Washington's budget is usually approved at the second council meeting in April.

### **Amendments**

After the budget is approved, a change may become necessary if there any unforeseen needs, whether it be reduction in revenue or an unexpected expense. Revisions are presented to the appropriate Committee or the Committee of the Whole meeting and then forwarded for full City Council approval.

## BUDGET TRENDS AT A GLANCE

### City of Washington, IL

	FY 2021-22		FY 2020-21		CHANGE
<b>TOTAL BUDGETED EXPENSES</b>	\$	25,884,397	\$	24,637,607	\$ 1,246,790 5.1%
by MAJOR SERVICE TYPE		% of Total			
Street Operations/Improvements/SWM	\$	7,934,444 30.7%	\$	7,684,365	\$ 250,079 3.3%
Public Safety (Police, Fire, ESDA)		6,057,682 23.4%		5,703,370	354,312 6.2%
Sanitary Sewer System		4,604,759 17.8%		3,551,927	1,052,832 29.6%
Water System		2,972,236 11.5%		3,457,678	(485,442) -14.0%
Planning/Zoning/Econ. Dev./TIF		1,662,993 6.4%		1,735,519	(72,526) -4.2%
General Administration		1,121,300 4.3%		1,044,650	76,650 7.3%
All Other (IMRF, Soc. Sec., Liab. Ins., etc.)		1,006,768 3.9%		966,450	40,318 4.2%
Washington Area Community Center		383,375 1.5%		355,500	27,875 7.8%
Cemetery		140,840 0.5%		138,150	2,690 1.9%
by MAJOR EXPENSE CLASSES		% of Total			
Capital Improvements	\$	9,793,224 37.8%	\$	9,983,039	(189,815) -1.9%
Personnel (Wages and Benefits)		8,626,110 33.3%		8,302,550	323,560 3.9%
Operations (Utilities, Supplies, etc.)		6,318,746 24.4%		5,208,576	1,110,170 21.3%
Debt Service		1,146,317 4.4%		1,143,442	2,875 0.3%

### SOURCES OF MONIES TO

#### FUND BUDGET

	\$	25,884,397	\$	24,637,607	\$ 1,246,790 5.1%
by MAJOR REVENUE SOURCES		% of Total			
Sales Tax (Muni., HR, Use)	\$	7,260,000 28.0%	\$	6,944,500	\$ 315,500 4.5%
Fund Balances/Cash Reserves		4,915,780 19.0%		5,482,919	(567,139) -10.3%
Sewer Revenues (Fees, Charges, etc.)		3,018,526 11.7%		2,864,840	153,686 5.4%
Water Revenues (Fees, Charges, etc.)		2,658,600 10.3%		2,397,300	261,300 10.9%
Bond/Grant/Insurance Proceeds		1,858,762 7.2%		833,000	1,025,762 123.1%
Income Tax Distribution		1,840,000 7.1%		1,739,000	101,000 5.8%
Property Taxes		1,750,290 6.8%		1,668,199	82,091 4.9%
All Other		1,527,939 5.9%		1,640,849	(112,910) -6.9%
Motor Fuel Taxes		652,500 2.5%		627,000	25,500 4.1%
TIF Funds		252,000 1.0%		245,000	7,000 2.9%
Telecommunications Tax		150,000 0.6%		195,000	(45,000) -23.1%

### EMPLOYMENT: FULL TIME EQUIVALENT

		% of Total			
Public Safety	30.70	43.4%	29.15	1.55	5.3%
Street Division	13.30	18.8%	13.05	0.25	1.9%
Sewer Division	10.11	14.3%	9.72	0.39	4.0%
Water Division	8.71	12.3%	8.06	0.65	8.1%
General Administration	4.78	6.8%	4.85	(0.07)	-1.4%
Planning/Zoning/Econ. Dev.	2.05	2.9%	2.05	0.00	0.0%
Cemetery Operation	1.15	1.6%	1.22	(0.07)	-5.7%
<b>TOTAL</b>	<b>70.80</b>		<b>68.10</b>	<b>2.70</b>	<b>3.96%</b>

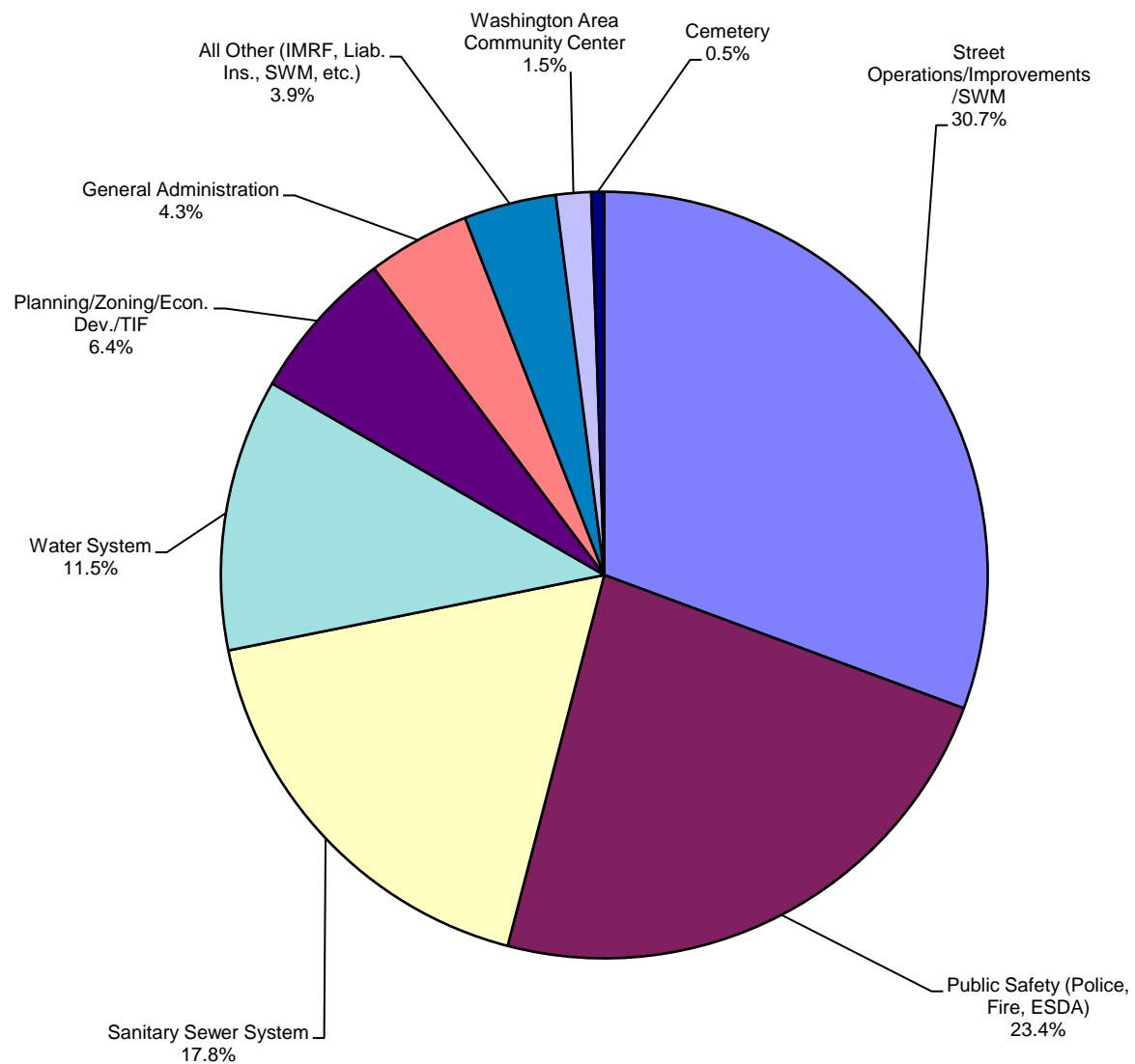
### PROPERTY TAXES

Tax Levy	\$	1,729,290	\$	1,647,741	\$ 81,549 4.9%
Tax Rate (per \$100 AV)	\$	0.49418	\$	0.47274	\$ 0.02144 4.5%
Equalized Assessed Valuation (rate set)	\$	349,930,355	\$	348,552,322	\$ 1,378,033 0.4%
City Share of Total Tax Bill (Avg.)		N/A		5.41%	

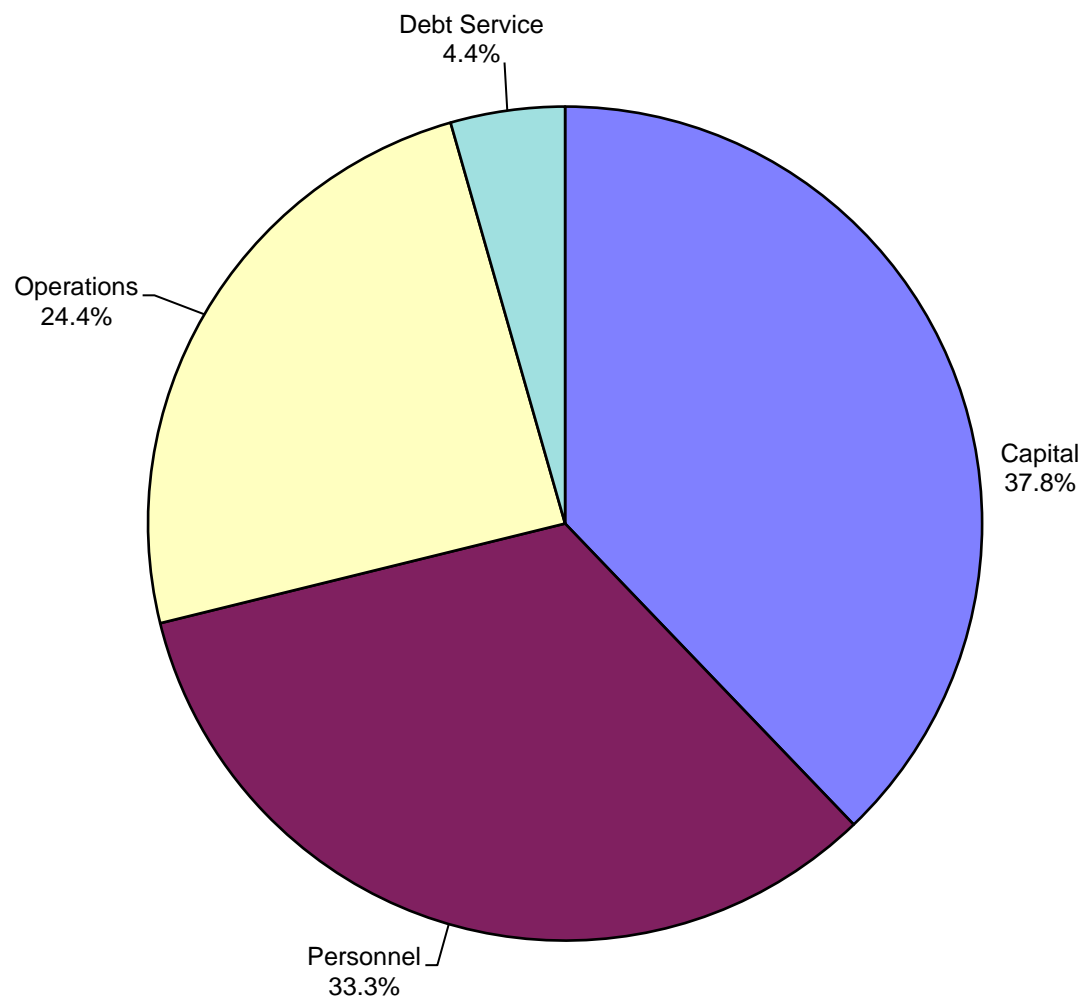
### UTILITY RATES

Water Rates (per 1,000 gal.)	\$	4.78	\$	4.63	\$ 0.15 3.2%
Water Fixed/Technology Fee	\$16.28/\$17.93		\$12.96/\$14.61		\$3.32/\$3.32
Sewer Rates (per 1,000 gal.)	\$	9.96	\$	9.65	\$ 0.31 3.2%
Sewer Fixed Fee	\$	3.09	\$	2.03	\$ 1.06

**Budgeted Expenses by Major Service Type  
FY21-22**

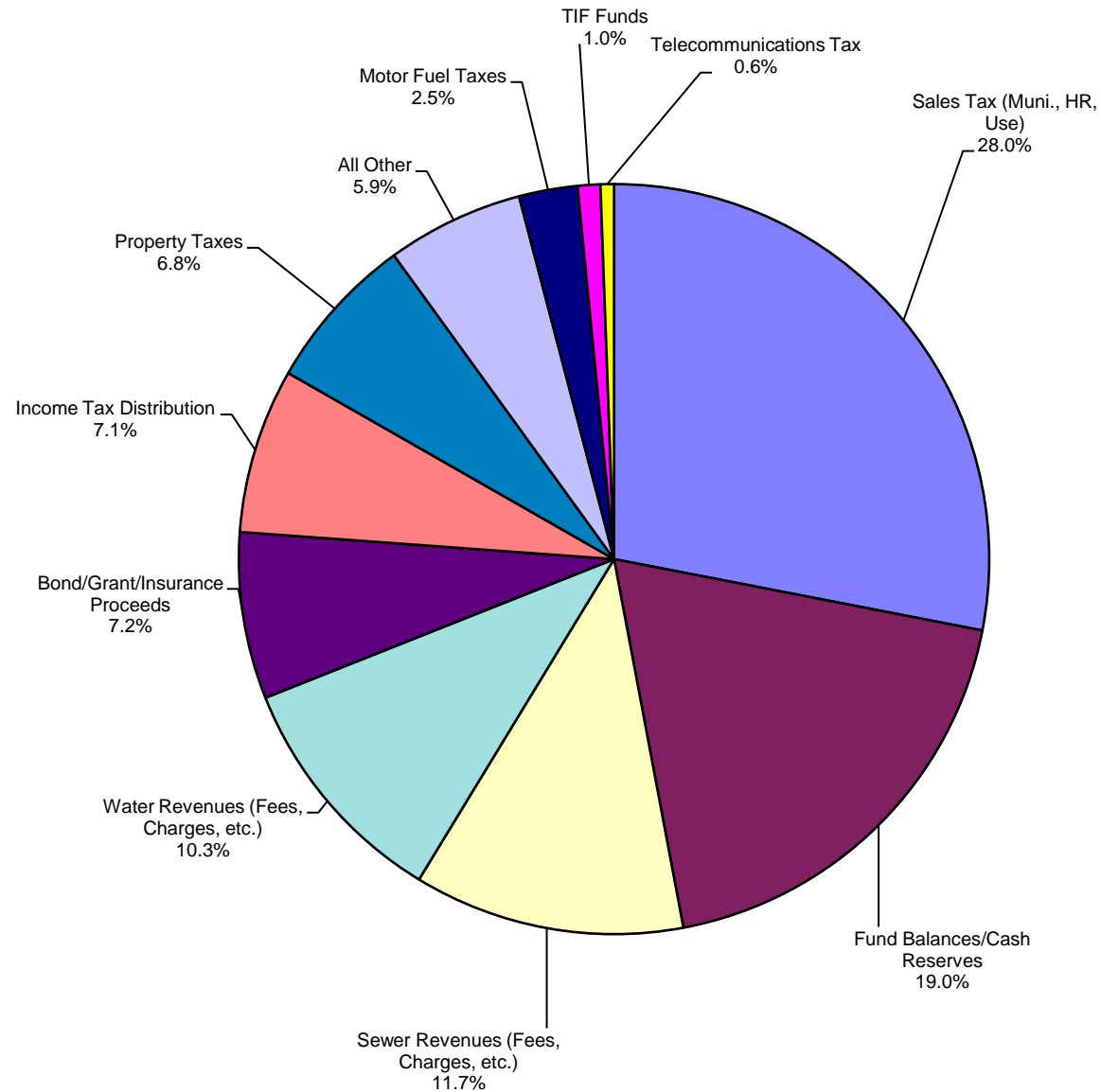


**Budgeted Expenses by Major Expense Class  
FY21-22**





**Budgeted Revenues by Major Revenue Source  
FY21-22**



# ALL FUNDS SUMMARY

The All Funds Summary totaling all budgeted expenditures, exclusive of Police Pension Fund expenses, is presented below. While these data are useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



All Funds Summary									
Combined Revenue/Expenditure Summary									
(Excludes All Transfers and Police Pension)									
Account Description				Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)  Variance (%)
Revenues and Transfers In									
			General	10,499,394	10,442,951	11,022,699	12,122,445	12,538,768	1,516,069 13.75%
			Proprietary	4,362,197	4,975,993	5,295,640	5,320,654	5,656,890	361,250 6.82%
			Special	2,999,267	2,103,548	2,256,400	2,480,634	2,255,119	(1,281) -0.06%
			Debt Service	1,109,744	59,745	75,000	125,000	75,000	0 0.00%
			Capital Projects	334,455	47,158	480,500	487,667	442,840	(37,660) -7.84%
			TOTAL REVENUES	19,305,057	17,629,395	19,130,239	20,536,400	20,968,617	1,838,378 9.61%
Expenditures and Transfers Out									
			Personnel	7,113,171	7,250,517	8,302,550	7,979,795	8,626,110	323,560 3.90%
			Operations	3,650,036	4,020,614	5,208,576	4,403,340	6,318,746	1,110,170 21.31%
			Capital	2,333,244	1,724,077	9,983,039	8,623,473	9,793,224	(189,815) -1.90%
			Debt Service	6,266,647	2,124,287	1,143,442	1,143,442	1,146,317	2,875 0.25%
			Interfund Transfers	0	0	0	0	0	0 #DIV/0!
			TOTAL EXPENDITURES	19,363,098	15,119,495	24,637,607	22,150,050	25,884,397	1,246,790 5.06%
			REVENUE OVER (UNDER) EXPENDITURES	(58,041)	2,509,900	(5,507,368)	(1,613,650)	(4,915,780)	

# **GENERAL FUNDS SUMMARY**

## **(Restricted, Designated and Unrestricted) – Fund 100**

General Fund totals for restricted, designated and unrestricted purposes follow. Similar to the All Funds Summary, while useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.

Restricted/Designated General Fund accounts include the following:

- 1) Telecommunications Tax monies that are designated for TC3 contractual expenses.
- 2) Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county

Annual Budget FY 2021-2022

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# **CITY OF WASHINGTON**



General Fund Summary (Restricted, Designated and Unrestricted) - Fund 100												
Account Description						Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						11,906,994	10,705,054	11,414,946	11,791,907	11,144,879		
Revenues and Transfers In												
	Unrestricted					10,430,183	9,454,411	9,449,000	10,400,098	10,834,000	1,385,000	14.66%
	Legislative/Administrative					2,132	1,238	1,400	940	2,200	800	57.14%
	City Hall					19,904	13,064	12,400	14,200	28,400	16,000	129.03%
	Streets					278,747	266,003	274,000	274,933	298,120	24,120	8.80%
	Police					727,982	663,607	742,000	742,854	796,900	54,900	7.40%
	Tourism/Economic Development					64,564	61,014	75,000	205,000	50,000	(25,000)	-33.33%
	Planning, Zoning & Code Enforcement					0	172	0	37,050	111,000	111,000	#DIV/0!
	Fire & Rescue					24,743	26,864	285,599	289,810	290,648	5,049	1.77%
	Telecommunications Tax					242,811	209,890	210,000	182,000	165,000	(45,000)	-21.43%
	TOTAL REVENUES					11,791,066	10,696,263	11,049,399	12,146,885	12,576,268	1,526,869	13.82%
Expenditures and Transfers Out												
	Personnel					4,978,117	5,015,901	5,656,650	5,427,495	5,811,950	155,300	2.75%
	Operations					1,972,237	2,272,635	3,020,222	2,604,581	3,357,932	337,710	11.18%
	Capital					812,991	240,998	1,056,700	950,256	772,675	(284,025)	-26.88%
	Debt Service					0	0	0	0	0	0	#DIV/0!
	Interfund Transfers					5,229,661	2,079,876	4,153,899	3,811,581	4,054,696	(99,203)	-2.39%
	TOTAL EXPENDITURES					12,993,006	9,609,410	13,887,471	12,793,913	13,997,253	109,782	0.79%
	REVENUE OVER (UNDER) EXPENDITURES					(1,201,940)	1,086,853	(2,838,072)	(647,028)	(1,420,985)		
Ending Fund Balance						10,705,054	11,791,907	8,576,874	11,144,879	9,723,894		
	Funded from Reserves as approved:								Unrestricted	8,590,921		
	FY20-21								Recycling Grant	(45,120)		
		N. Lawndale	1,510,944						Tele. Tax	1,178,093		
		W. Holland	614,840							9,723,894		
		Stratford Dr Bridge	643,446							All Gen. Funds		
	FY21-22							End. Bal. as % of Total Revenue		77%		
		N. Lawndale	205,300									
		W. Holland	75,500									
			3,050,030									

# GENERAL FUND: UNRESTRICTED (Fund 100-010)

## Core Service, Purpose or Function

The General Corporate Fund fully finances many of the City's basic services including the following: public safety (police, fire, ambulance and rescue); streets; economic development; planning, zoning and code enforcement; and the city's executive/legislative/administrative departments. In addition, the General Fund supplements other special or single purpose accounts when needed to balance.

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Unrestricted Account (Fund 100, Department 010)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				9,903,720	10,252,324	9,700,548		
Revenues and Transfers In								
310-1000	Property Tax	194,566	333,791	0	0	0	0	#DIV/0!
310-2500	Sales Tax	3,100,887	2,939,388	3,295,000	3,200,000	3,230,000	(65,000)	-1.97%
310-3000	Local Use Tax	512,504	536,643	557,500	704,000	740,000	182,500	32.74%
310-3600	Home Rule Sales Tax	2,152,494	2,002,884	2,192,000	2,320,000	2,350,000	158,000	7.21%
310-3700	Home Rule Sales Tax - Infrastructure	697,997	801,154	900,000	930,000	940,000	40,000	4.44%
320-1000	Licenses - Liquor	29,075	35,564	35,000	35,000	15,000	(20,000)	-57.14%
320-1500	Licenses - Video Gaming	4,675	28,950	30,000	32,500	33,000	3,000	10.00%
320-2500	Franchise Fees - Ameren	141,629	176,040	164,000	164,000	164,000	0	0.00%
320-3500	Franchise Fees - Comcast/MTCO	223,947	209,255	225,000	195,000	200,000	(25,000)	-11.11%
320-4500	Francise Fees - Solid Waste	2,000	2,000	2,000	2,000	2,000	0	0.00%
320-5000	Licenses - Misc.	0	0	0	200	0	0	#DIV/0!
330-1000	Building & Sign Permits	34,791	33,265	30,000	30,000	30,000	0	0.00%
330-1200	Enterprise Zone Application Fee	17,978	3,155	10,000	18,000	10,000	0	0.00%
340-1000	State Income Tax	1,713,840	1,629,846	1,739,000	1,834,000	1,840,000	101,000	5.81%
340-1500	Personal Property Repl. Tax	0	3,852	0	0	0	0	#DIV/0!
340-3000	Video Gaming Tax	66,188	67,205	65,000	50,000	60,000	(5,000)	-7.69%
340-4500	Grant Proceeds - CURE Grant	0	0	0	683,398	0	0	#DIV/0!
	Grant Proceeds - American Rescue Plan	0	0	0	0	1,020,000	1,020,000	#DIV/0!
350-1000	Fines - Court	75,385	79,151	70,000	75,000	70,000	0	0.00%
350-1500	Fines - Parking	3,580	2,160	3,000	500	3,000	0	0.00%
350-2000	Fines - Liquor Code Violations	0	0	0	0	0	0	#DIV/0!
350-2500	Fines - Ordinance Violations	35,790	23,065	25,000	8,000	20,000	(5,000)	-20.00%
350-3000	Forfeited Inspection Fees	400	300	0	0	0	0	#DIV/0!
370-1000	Electric Aggregation Fees	53,017	49,394	50,000	50,000	50,000	0	0.00%
370-5000	Zoning Variance & Plat Fees	1,600	2,275	1,500	2,000	2,000	500	33.33%
370-5300	Yard Waste Stickers	11,762	10,569	0	0	0	0	#DIV/0!
380-1000	Interest Income	121,546	153,768	50,000	65,000	50,000	0	0.00%
380-9000	Misc. Revenue	8,660	9,256	5,000	1,500	5,000	0	0.00%
380-9800	Sale of Land	0	91,247	0	0	0	0	#DIV/0!
390-2800	Transfer from Storm Water Management	1,225,872	230,234	0	0	0	0	#DIV/0!
	<b>TOTAL REVENUES</b>	<b>10,430,183</b>	<b>9,454,411</b>	<b>9,449,000</b>	<b>10,400,098</b>	<b>10,834,000</b>	<b>1,385,000</b>	<b>14.66%</b>

Unrestricted Account (Fund 100, Department 010)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Expenditures and Transfers Out</b>								
<i>Interfund Transfers</i>								
950-1300	Transfer to Washington 223 Impr.	8,790	14,729	0	0	0	0	#DIV/0!
950-1400	Transfer to Freedom Parkway/Lakeshore Dr. Impr.	0	4,500	310,000	324,945	450,000	140,000	45.16%
950-2600	Transfer to Motor Fuel Tax Fund	0	46	0	0	0	0	#DIV/0!
950-4300	Transfer to N. Lawndale Spec. Serv. Area	0	30,957	1,644,580	1,510,944	205,300	(1,439,280)	-87.52%
950-4400	Transfer to W. Holland Spec. Serv. Area	0	8,368	573,660	614,840	75,500	(498,160)	-86.84%
950-4500	Transfer to Hilldale Special Project Fund	0	0	0	0	1,275,000	1,275,000	#DIV/0!
950-4600	Transfer to Mallard Crossing Spec. Serv. Area	0	11,694	0	0	0	0	#DIV/0!
950-5500	Transfer to Emergency Mgmt. Agency Fund	33,000	22,000	42,000	30,000	50,000	8,000	19.05%
950-8000	Transfer to Washington 223 Debt Service Fund	4,079,349	924,057	0	0	0	0	#DIV/0!
950-8500	Transfer to Storm Water Management Fund	0	100,000	150,000	0	660,000	510,000	340.00%
950-9500	Transfer to WACC Debt Service Fund	309,269	357,438	280,500	230,500	308,375	27,875	9.94%
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>4,430,408</b>	<b>1,473,789</b>	<b>3,000,740</b>	<b>2,711,229</b>	<b>3,024,175</b>	<b>23,435</b>	<b>0.78%</b>
<i>Net Expenditures from Departments</i>								
Dept. 001	Legislative/Administrative	619,984	760,110	992,050	900,280	978,000	(14,050)	-1.42%
Dept. 002	City Hall	79,947	50,679	49,528	56,428	122,828	73,300	148.00%
Dept. 003	Streets	2,235,784	1,611,340	3,101,469	2,739,274	2,643,431	(458,038)	-14.77%
Dept. 004	Police	3,305,647	3,321,859	3,900,549	3,619,247	3,854,627	(45,922)	-1.18%
Dept. 005	Tourism/Economic Development	45,432	47,811	63,605	53,630	119,875	56,270	88.47%
Dept. 006	Planning, Zoning & Code Enforcement	250,587	261,994	517,360	318,738	361,560	(155,800)	-30.11%
Dept. 007	Fire & Rescue	628,191	802,226	577,971	553,048	839,131	261,160	45.19%
	<b>TOTAL NET DEPARTMENT EXPENDITURES</b>	<b>7,165,572</b>	<b>6,856,019</b>	<b>9,202,532</b>	<b>8,240,645</b>	<b>8,919,452</b>	<b>(283,080)</b>	<b>-3.08%</b>
	<b>TOTAL EXPENDITURES</b>	<b>11,595,980</b>	<b>8,329,808</b>	<b>12,203,272</b>	<b>10,951,874</b>	<b>11,943,627</b>	<b>(259,645)</b>	<b>-2.13%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,165,797)</b>	<b>1,124,603</b>	<b>(2,754,272)</b>	<b>(551,776)</b>	<b>(1,109,627)</b>		
<b>Ending Fund Balance</b>						<b>8,590,921</b>		
<b>Minimum Standard Balance (25% of Revenues)</b>						<b>2,708,500</b>		
<b>Surplus Funds</b>						<b>5,882,421</b>		



# LEGISLATIVE/ADMINISTRATIVE ACCOUNT (Fund 100-001)

## Core Service, Purpose or Function

Financial transactions related to the City's Executive (Mayor), Legislative (City Council) and general administrative and accounting functions (City Clerk, City Treasurer, City Administrator, Finance Director, etc.) are charged to this account as well as a number of other general-purpose expenses.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Legislative/Administrative Account (Fund 100, Department 001)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
<b>Revenues and Transfers In</b>									
390-1500	Transfer from Water Fund	1,066	619	700	470	1,100	400	57.14%	
390-2000	Transfer from Sewer Fund	1,066	619	700	470	1,100	400	57.14%	
	<b>TOTAL REVENUES</b>	<b>2,132</b>	<b>1,238</b>	<b>1,400</b>	<b>940</b>	<b>2,200</b>	<b>800</b>	<b>57.14%</b>	
<b>Expenditures and Transfers Out</b>									
<b>Personnel</b>									
410-1000	Salaries - Regular	211,670	311,903	335,000	307,000	290,000	(45,000)	-13.43%	
410-2000	Salaries - Overtime	11,966	12,257	11,000	17,000	11,000	0	0.00%	
410-3000	Unused Sick Time/GHIP	2,141	3,461	5,200	3,400	4,500	(700)	-13.46%	
420-1000	Salaries - Part-Time	36,605	46,825	79,000	114,000	134,000	55,000	69.62%	
430-1000	Salaries - Elected Officials	86,461	83,900	91,000	91,000	93,500	2,500	2.75%	
450-1000	Group Insurance	85,433	82,391	108,000	65,000	93,000	(15,000)	-13.89%	
450-1100	Health Savings Plan Contribution	2,436	2,733	3,300	3,000	4,800	1,500	45.45%	
450-1200	Retiree Health Insurance	18,000	26,500	28,000	30,300	34,500	6,500	23.21%	
450-2000	Unemployment Taxes	242	911	420	600	700	280	66.67%	
450-2500	Workers Compensation Insurance	339	280	400	1,000	500	100	25.00%	
	<b>TOTAL PERSONNEL</b>	<b>455,293</b>	<b>571,161</b>	<b>661,320</b>	<b>632,300</b>	<b>666,500</b>	<b>5,180</b>	<b>0.78%</b>	
<b>Operations</b>									
510-1500	R & M Equipment - Contractual	3,313	2,243	2,600	3,720	3,900	1,300	50.00%	
530-2000	Legal Fees	15,704	16,251	20,000	30,000	32,000	12,000	60.00%	
530-2100	Liquor Code Enforcement - Legal Fees	0	0	2,000	0	1,000	(1,000)	-50.00%	
530-3000	IT Support	23,014	28,329	55,830	51,250	60,100	4,270	7.65%	
530-4000	Professional Fees	8,700	37,393	10,400	24,400	39,750	29,350	282.21%	
530-4500	Animal Control Expenses	13,360	13,360	14,000	13,500	13,700	(300)	-2.14%	
550-1000	Postage Expenses	2,516	2,238	3,600	3,000	3,000	(600)	-16.67%	
550-1500	Communications	2,626	1,381	1,500	1,600	1,600	100	6.67%	
550-2000	Publishing Fees	967	585	1,000	1,000	1,100	100	10.00%	
550-2500	Printing Fees	4,416	3,623	5,500	5,900	4,800	(700)	-12.73%	
550-3000	Recruitment	25,299	0	1,000	0	1,000	0	0.00%	
560-1000	Membership Dues	4,360	5,191	6,450	6,900	7,900	1,450	22.48%	

Legislative/Administrative Account (Fund 100, Department 001)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
<b>Operations</b>									
560-1500	Training - Elected Officials	2,706	6,533	13,200	1,000	11,200	(2,000)	-15.15%	
560-1600	Training - Staff	1,752	1,183	6,500	500	7,000	500	7.69%	
560-2000	Subscriptions	306	1,094	1,500	1,200	1,400	(100)	-6.67%	
560-2500	Reference Materials/Manuals	338	0	600	200	400	(200)	-33.33%	
560-3000	Software	3,658	27,274	140,000	75,000	75,000	(65,000)	-46.43%	
590-1100	Surety Bond Expense	1,490	1,341	1,500	1,400	1,500	0	0.00%	
590-2000	Lease/Rent Expense	3,919	3,422	3,700	2,700	2,100	(1,600)	-43.24%	
610-1500	R & M Equipment - Commodities	1,049	1,770	1,500	1,750	1,900	400	26.67%	
650-1000	Office Supplies	5,728	5,093	6,500	6,300	6,500	0	0.00%	
650-2000	Miscellaneous Equipment	2,129	2,234	2,000	12,000	2,500	500	25.00%	
910-1900	COVID-19 Expenses	0	0	0	11,000	5,500	5,500	#DIV/0!	
910-3000	Taxes - Other	0	390	50	0	50	0	0.00%	
910-9000	Miscellaneous Expense	14,040	7,673	9,800	8,000	10,500	700	7.14%	
910-9100	City Administrator Expense	0	0	2,500	0	0	(2,500)	-100.00%	
910-9200	Community Support	1,072	4,806	6,500	1,000	6,500	0	0.00%	
910-9300	Yard Waste Stickers	10,000	10,000	0	0	0	0	#DIV/0!	
910-9800	Contingency	0	0	5,000	0	0	(5,000)	-100.00%	
910-9900	Bad Debt Expense	0	290	500	0	500	0	0.00%	
	<b>TOTAL OPERATIONS</b>	<b>152,462</b>	<b>183,697</b>	<b>325,230</b>	<b>263,320</b>	<b>302,400</b>	<b>(22,830)</b>	<b>-7.02%</b>	
<b>Capital</b>									
800-1500	Purchase - Equipment	10,661	6,190	6,000	4,700	11,000	5,000	83.33%	
	<b>TOTAL CAPITAL</b>	<b>10,661</b>	<b>6,190</b>	<b>6,000</b>	<b>4,700</b>	<b>11,000</b>	<b>5,000</b>	<b>83.33%</b>	
<b>Interfund Transfers</b>									
950-1800	Transfer to MERF	3,400	0	600	600	0	(600)	-100.00%	
950-2000	Transfer to Capital Repl. Fund	300	300	300	300	300	0	0.00%	
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>3,700</b>	<b>300</b>	<b>900</b>	<b>900</b>	<b>300</b>	<b>(600)</b>	<b>-66.67%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>622,116</b>	<b>761,348</b>	<b>993,450</b>	<b>901,220</b>	<b>980,200</b>	<b>(13,250)</b>	<b>-1.33%</b>	
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(619,984)</b>	<b>(760,110)</b>	<b>(992,050)</b>	<b>(900,280)</b>	<b>(978,000)</b>			

# CITY HALL ACCOUNT (Fund 100-002)

## Core Service, Purpose or Function

The City incurs a variety of general expenses related to the operation, care and maintenance of Washington City Hall. These expenses are reflected in this account.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



City Hall Account (Fund 100, Department 002)										
Account #			Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In										
	390-1500	Transfer from Water Fund	9,952	6,532	6,200	7,100	14,200	8,000	129.03%	
	390-2000	Transfer from Sewer Fund	9,952	6,532	6,200	7,100	14,200	8,000	129.03%	
		TOTAL REVENUES	19,904	13,064	12,400	14,200	28,400	16,000	129.03%	
Expenditures and Transfers Out										
	Personnel									
	410-1000	Salaries - Regular	46,007	5,112	0	0	9,400	9,400	🟢	#DIV/0!
	410-2000	Salaries - Overtime	41	17	0	0	600	600	🟢	#DIV/0!
	410-3000	Unused Sick Time/GHIP	351	0	0	0	200	200	🟢	#DIV/0!
	420-1000	Salaries - Part-Time	0	0	0	0	0	0	🟢	#DIV/0!
	450-1000	Group Insurance	0	0	0	0	3,400	3,400	🟢	#DIV/0!
	450-1100	Health Savings Plan Contribution	699	55	0	0	300	300	🟢	#DIV/0!
	450-1200	Retiree Health Insurance	0	0	0	0	0	0	🟢	#DIV/0!
	450-2000	Unemployment Taxes	0	0	0	0	50	50	🟢	#DIV/0!
	450-2500	Workers Compensation Insurance	946	960	0	0	800	800	🟢	#DIV/0!
	470-1000	Uniform Allowance	376	55	0	0	150	150	🟢	#DIV/0!
		TOTAL PERSONNEL	48,420	6,199	0	0	14,900	14,900	🟢	#DIV/0!
	Operations									
	510-1000	R & M Building - Contractual	5,413	10,194	21,600	15,000	16,600	(5,000)		-23.15%
	510-1500	R & M Equipment - Contractual	3,511	2,352	3,000	2,400	2,400	(600)		-20.00%
	550-1500	Communications	11,496	11,527	12,000	12,000	12,000	0		0.00%
	550-3000	Recruitment	0	0	0	100	100	100	🟢	#DIV/0!
	570-3000	Electricity	3,909	4,473	5,000	5,000	5,000	0		0.00%
	570-3500	Heating	1,645	1,278	1,800	1,500	1,600	(200)		-11.11%
	590-1000	Property Insurance	1,872	1,463	1,600	1,300	1,500	(100)		-6.25%
	610-1000	R & M Building - Commodities	1,075	569	1,000	500	1,000	0		0.00%
	610-1500	R & M Equipment - Commodities	95	261	600	500	700	100		16.67%
	650-1500	Operating Supplies	686	1,314	1,500	1,200	1,500	0		0.00%
	650-2000	Miscellaneous Equipment	615	0	1,500	800	1,500	0		0.00%
	650-2500	Janitorial Supplies	867	705	1,000	500	1,000	0		0.00%
	910-1900	COVID-19 Expenses	0	160	0	6,500	4,000	4,000	🟢	#DIV/0!
	910-9000	Miscellaneous Expense	150	890	1,500	500	1,400	(100)		-6.67%
		TOTAL OPERATIONS	31,334	35,186	52,100	47,800	50,300	(1,800)		-3.45%

City Hall Account (Fund 100, Department 002)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Capital</b>								
800-1500	Purchase - Equipment	10,269	12,530	0	0	60,000	60,000	#DIV/0!
800-2000	Purchase - Building/Property	0	0	0	13,000	0	-	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>10,269</b>	<b>12,530</b>	<b>0</b>	<b>13,000</b>	<b>60,000</b>	<b>60,000</b>	<b>#DIV/0!</b>
<b>Interfund Transfers</b>								
	Transfer to Building Maintenance Fund	0	0	0	0	16,200	16,200	#DIV/0!
950-2000	Transfer to Capital Repl. Fund	9,828	9,828	9,828	9,828	9,828	-	0.00%
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>9,828</b>	<b>9,828</b>	<b>9,828</b>	<b>9,828</b>	<b>26,028</b>	<b>16,200</b>	<b>164.84%</b>
	<b>TOTAL EXPENDITURES</b>	<b>99,851</b>	<b>63,743</b>	<b>61,928</b>	<b>70,628</b>	<b>151,228</b>	<b>89,300</b>	<b>144.20%</b>
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(79,947)</b>	<b>(50,679)</b>	<b>(49,528)</b>	<b>(56,428)</b>	<b>(122,828)</b>		

# STREET ACCOUNT (Fund 100-003)

## Core Service, Purpose or Function

The City has substantial obligations regarding the maintenance, repair, upgrade and replacement of streets, traffic control devices, sidewalks, alleys, drainage facilities, municipal grounds and public rights-of-way.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Street Account (Fund 100, Department 003)									
Account #	Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In									
310-1500	Personal Property Repl. Tax - Washington Township		9,488	6,539	9,000	7,500	8,000	(1,000)	-11.11%
310-2500	Road & Bridge Tax		216,522	216,457	220,000	217,133	220,000	0	0.00%
340-4500	Grant Proceeds		5,723	383	0	0	0	0	#DIV/0!
340-5000	Recycling Grant		17,669	20,500	20,500	22,000	45,120	24,620	120.10%
370-5000	Sidewalk & Street Reimb.		2,538	963	2,000	5,000	2,000	0	0.00%
380-9000	Miscellaneous Revenue		26,807	21,161	22,500	23,300	23,000	500	2.22%
		TOTAL REVENUES	278,747	266,003	274,000	274,933	298,120	24,120	8.80%
Expenditures and Transfers Out									
	Personnel								
410-1000	Salaries - Regular		494,918	480,911	556,000	550,000	606,900	50,900	9.15%
410-1100	Salaries - Recycling Grant		(20,811)	(20,812)	(22,500)	(21,600)	(22,800)	(300)	1.33%
410-1500	Salaries - Standby		5,383	5,863	6,200	6,000	6,200	0	0.00%
410-2000	Salaries - Overtime		22,172	17,742	25,000	32,000	26,000	1,000	4.00%
410-3000	Unused Sick Time/GHIP		5,358	3,979	8,500	4,000	9,400	900	10.59%
420-1000	Salaries - Part-Time		27,158	25,934	38,000	15,000	41,500	3,500	9.21%
450-1000	Group Insurance		218,170	190,167	254,000	180,000	218,400	(35,600)	-14.02%
450-1100	Health Savings Plan Contribution		5,654	6,694	8,500	9,500	9,400	900	10.59%
450-1200	Retiree Health Insurance		36,000	37,950	40,000	42,700	69,000	29,000	72.50%
450-2000	Unemployment Taxes		752	832	800	1,000	1,100	300	37.50%
450-2500	Workers Compensation Insurance		37,129	31,676	42,000	38,000	46,000	4,000	9.52%
470-1000	Uniform Allowance		3,123	3,331	4,100	4,000	4,200	100	2.44%
		TOTAL PERSONNEL	835,006	784,267	960,600	860,600	1,015,300	54,700	5.69%



Street Account (Fund 100, Department 003)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Operations</b>								
510-1000	R & M Building - Contractual	5,703	3,773	86,000	21,800	3,500	(82,500)	-95.93%
510-1500	R & M Equipment - Contractual	767	3,197	4,800	5,100	4,800	0	0.00%
510-2000	R & M Sidewalk Replacement	18,602	12,335	16,000	16,545	16,000	0	0.00%
510-6500	R & M Street Scaping - Contractual	17,886	25,052	25,000	17,800	35,000	10,000	40.00%
510-9900	R & M Street Misc. - Contractual	43,528	112,276	157,300	116,000	207,300	50,000	31.79%
530-1500	Engineering Fees	0	32,798	7,500	7,500	7,500	0	0.00%
530-2000	Legal Fees	3,838	1,866	6,500	6,500	6,500	0	0.00%
530-2500	Drug & Alcohol Testing Expense	402	290	350	350	350	0	0.00%
530-3000	IT Support	907	2,864	8,600	8,600	8,600	0	0.00%
530-4000	Professional Fees	7,912	51,785	23,000	17,500	20,000	(3,000)	-13.04%
550-1500	Communications	13,664	15,317	16,400	13,500	11,400	(5,000)	-30.49%
550-2000	Printing/Publishing Fees	2,032	1,014	1,500	1,500	1,500	0	0.00%
560-1000	Membership Dues	450	200	1,150	800	1,150	0	0.00%
560-1500	Training	1,780	991	2,950	3,000	4,250	1,300	44.07%
560-2500	Reference Materials/Manuals	38	70	200	200	150	(50)	-25.00%
560-3000	Software	3,598	17,952	1,000	1,500	1,300	300	30.00%
570-3000	Electricity	62,857	59,117	63,000	40,500	63,000	0	0.00%
570-3500	Heating	12,733	11,318	13,000	9,000	13,000	0	0.00%
590-1000	Property Insurance	4,928	1,946	2,800	1,500	2,000	(800)	-28.57%
590-2000	Lease/Rent Expense	7,815	15,134	25,250	20,000	24,750	(500)	-1.98%
610-1000	R & M Building - Commodities	1,218	1,734	2,100	2,000	2,000	(100)	-4.76%
610-1500	R & M Equipment - Commodities	5,810	5,689	6,000	4,000	5,000	(1,000)	-16.67%
610-2500	R & M Asphalt - Commodities	18,029	45,772	42,000	35,000	40,000	(2,000)	-4.76%
610-3500	R & M Pavement Marking - Commodities	1,554	3,778	5,000	5,000	5,000	0	0.00%
610-4000	R & M Snow/Ice Control - Commodities	123,379	90,101	130,000	120,000	120,000	(10,000)	-7.69%
610-4500	R & M Sand/Gravel - Commodities	2,075	24,201	22,750	10,000	16,250	(6,500)	-28.57%
610-5000	R & M Concrete/Flowable - Commodities	11,292	14,209	25,000	25,000	25,000	0	0.00%
610-9900	R & M Street Misc. - Commodities	32,534	37,889	42,000	25,000	18,000	(24,000)	-57.14%
650-1000	Office Supplies	363	297	350	250	300	(50)	-14.29%
650-1500	Operating Supplies	3,460	3,820	4,500	4,200	5,000	500	11.11%
650-1800	Health & Safety Equipment	2,880	3,193	3,250	2,500	3,000	(250)	-7.69%
650-2000	Miscellaneous Equipment	8,246	7,374	9,500	6,500	6,500	(3,000)	-31.58%
910-1000	Recycling Grant Expenses	49,769	41,816	44,850	43,500	45,120	270	0.60%
910-1900	COVID-19 Expenses	0	903	0	6,000	3,000	3,000	#DIV/0!
910-9000	Miscellaneous Expense	7,396	2,590	4,000	1,000	4,000	0	0.00%
<b>TOTAL OPERATIONS</b>		<b>477,445</b>	<b>652,661</b>	<b>803,600</b>	<b>599,145</b>	<b>730,220</b>	<b>(73,380)</b>	<b>-9.13%</b>

Street Account (Fund 100, Department 003)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Capital</b>								
800-1500	Purchase - Equipment	0	30,690	20,000	5,000	48,000	28,000	140.00%
800-2000	Purchase - Building/Property	51,441	5,450	125,000	110,000	95,000	(30,000)	-24.00%
800-4000	Purchase - Streets/Roads Construction	520,961	9,744	579,000	663,000	302,000	(277,000)	-47.84%
800-4100	Purchase - Streets/Roads Engineering	142,028	35,834	129,500	80,000	42,000	(87,500)	-67.57%
800-4200	Purchase - Streets/Roads Legal	0	0	5,000	0	5,000	0	0.00%
800-5000	Purchase - Traffic/Street Lights	2,487	0	32,000	30,000	30,000	(2,000)	-6.25%
	<b>TOTAL CAPITAL</b>	<b>716,917</b>	<b>81,718</b>	<b>890,500</b>	<b>888,000</b>	<b>522,000</b>	<b>(368,500)</b>	<b>-41.38%</b>
<b>Interfund Transfers</b>								
950-1800	Transfer to MERF	390,000	370,000	403,500	403,500	576,000	172,500	42.75%
	Transfer to Building Maintenance Fund	0	0	0	0	9,000	9,000	#DIV/0!
950-2000	Transfer to Capital Repl. Fund	9,151	9,151	9,151	9,151	9,151	0	0.00%
950-4200	Transfer to Safe Routes to Schools	0	0	170,000	151,011	60,000	(110,000)	-64.71%
950-4300	Transfer to Rec. Trail Ext. Fund	106,512	46	158,618	124,800	65,000	(93,618)	-59.02%
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>505,663</b>	<b>379,197</b>	<b>741,269</b>	<b>688,462</b>	<b>719,151</b>	<b>(22,118)</b>	<b>-2.98%</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,535,031</b>	<b>1,897,843</b>	<b>3,395,969</b>	<b>3,036,207</b>	<b>2,986,671</b>	<b>(409,298)</b>	<b>-12.05%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(2,256,284)</b>	<b>(1,631,840)</b>	<b>(3,121,969)</b>	<b>(2,761,274)</b>	<b>(2,688,551)</b>		
	<b>Offset to Recycling Grant</b>	<b>(20,500)</b>	<b>(20,500)</b>	<b>(20,500)</b>	<b>(22,000)</b>	<b>(45,120)</b>		
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(2,235,784)</b>	<b>(1,611,340)</b>	<b>(3,101,469)</b>	<b>(2,739,274)</b>	<b>(2,643,431)</b>		

# POLICE ACCOUNT (Fund 100-004)

## Core Service, Purpose or Function

The Washington Police Department is charged with the responsibility of preserving the peace and order of the City, protecting persons and property from harm, crime prevention and the apprehension of persons suspected of crimes and misdemeanors. The police portion of the TC3 contract for consolidated dispatching is charged to this department.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Police Account (Fund 100, Department 004)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Revenues and Transfers In</b>								
310-1000	Property Tax	532,891	531,656	614,000	612,415	657,500	43,500	7.08%
310-1500	Personal Property Repl. Tax	20,571	21,835	20,000	24,000	25,000	5,000	25.00%
310-2000	Cannabis Use Tax	0	3,491	0	11,500	15,000	15,000	#DIV/0!
340-4500	Grant Proceeds	2,171	1,149	0	1,664	2,000	2,000	#DIV/0!
340-5000	Reimb. from WCHS	75,884	77,781	80,000	80,000	82,000	2,000	2.50%
360-5000	Policing/Special Events	9,104	10,119	10,000	0	5,000	(5,000)	-50.00%
380-4000	Honors Banquet Donations	6,090	3,600	3,600	2,775	2,500	(1,100)	-30.56%
380-9000	Miscellaneous Revenue	1,019	5,200	1,500	1,200	1,000	(500)	-33.33%
380-9500	Training Reimbursement	36,488	0	0	0	0	0	#DIV/0!
390-4000	Transfer from Police Spec. Projects - Misc.	0	1,912	6,000	2,400	0	(6,000)	-100.00%
390-5000	Transfer from Police Spec. Projects - Tow & Impound	43,764	6,864	6,900	6,900	6,900	0	0.00%
390-9000	Transfer from Telecommunications Tax	217,101	190,253	228,300	200,000	389,763	161,463	70.72%
	<b>TOTAL REVENUES</b>	945,083	853,860	970,300	942,854	1,186,663	216,363	22.30%
<b>Expenditures and Transfers Out</b>								
<b>Personnel</b>								
410-1000	Salaries - Regular	1,589,150	1,667,484	1,765,000	1,800,000	1,888,500	123,500	7.00%
410-1100	Salaries - Police Admin.	209,910	211,411	230,000	225,000	220,000	(10,000)	-4.35%
410-2000	Salaries - Overtime	337,198	340,293	350,000	270,000	260,000	(90,000)	-25.71%
410-2100	Salaries - Police Admin. Overtime	14,027	20,018	20,000	15,000	20,000	0	0.00%
410-2200	Reimb. by Homeland Security	(14,872)	(13,618)	(10,000)	(6,000)	(10,000)	0	0.00%
410-2300	Reimb. by ILEAS	0	(25,880)	0	(10,000)	(25,000)	(25,000)	#DIV/0!
410-3000	Unused Sick Time/GHIP	27,071	27,690	32,000	34,000	35,000	3,000	9.38%
420-1100	Salaries - Police Admin. Part-Time	28,887	46,642	40,000	56,000	63,000	23,000	57.50%
420-1300	Salaries - Part-Time Officers	65,977	59,550	69,000	50,000	69,000	0	0.00%
450-1000	Group Insurance	478,306	433,152	533,000	500,000	559,000	26,000	4.88%
450-1100	Health Savings Plan Contribution	23,672	24,699	27,100	29,500	31,000	3,900	14.39%
450-1200	Retiree Health Insurance	74,000	44,000	46,000	37,000	35,000	(11,000)	-23.91%
450-2000	Unemployment Taxes	2,229	2,688	3,200	3,000	3,200	0	0.00%
450-2500	Workers Compensation Insurance	28,742	27,276	32,000	32,000	36,500	4,500	14.06%
470-1000	Uniform Allowance	21,839	20,580	32,000	28,000	32,000	0	0.00%
490-1000	Police Pension Expense	554,375	554,356	634,000	636,415	682,500	48,500	7.65%
	<b>TOTAL PERSONNEL</b>	3,440,511	3,440,341	3,803,300	3,699,915	3,899,700	96,400	2.53%

Police Account (Fund 100, Department 004)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Operations</b>								
510-1000	R & M Building - Contractual	23,085	32,304	21,695	21,605	26,050	4,355	20.07%
510-1000	R & M Equipment - Contractual	14,946	15,463	19,832	19,400	15,400	(4,432)	-22.35%
530-2000	Legal Fees	30,464	27,825	73,000	8,300	32,225	(40,775)	-55.86%
530-3000	IT Support	7,195	24,592	25,340	23,600	23,400	(1,940)	-7.66%
530-4000	Professional Fees	10,881	8,889	11,600	9,000	8,200	(3,400)	-29.31%
550-1000	Postage Expenses	1,989	1,926	3,200	2,215	3,000	(200)	-6.25%
550-1500	Communications	26,050	38,355	33,960	31,400	25,560	(8,400)	-24.73%
550-2000	Publishing Fees	172	0	500	0	500	0	0.00%
550-2500	Printing Fees	2,706	3,739	6,000	2,500	5,400	(600)	-10.00%
550-3000	Recruitment	37	300	5,000	0	6,000	1,000	20.00%
560-1000	Membership Dues	5,090	9,706	8,700	9,700	10,950	2,250	25.86%
560-1500	Training	26,702	9,228	33,000	22,100	43,000	10,000	30.30%
560-1600	Police Training Reimbursement (current year)	0	126	(15,000)	0	0	15,000	-100.00%
560-2000	Subscriptions	882	1,382	1,500	1,200	1,750	250	16.67%
560-2500	Reference Materials/Manuals	149	0	0	0	0	0	#DIV/0!
560-3000	Software	14,642	10,299	21,100	13,100	28,700	7,600	36.02%
570-3000	Electricity	12,028	12,356	15,000	15,000	15,500	500	3.33%
570-3500	Heating	1,686	1,404	2,200	1,170	2,860	660	30.00%
590-1000	Property Insurance	5,886	4,417	5,000	4,200	4,800	(200)	-4.00%
590-2000	Lease/Rent Expense	7,007	7,409	7,760	7,325	2,400	(5,360)	-69.07%
590-3000	Contractual Funding - TC3	239,189	190,253	228,300	200,000	389,763	161,463	70.72%
610-1000	R & M Building - Commodities	164	1,495	8,500	1,400	7,500	(1,000)	-11.76%
610-1500	R & M Equipment - Commodities	2,314	2,879	11,000	8,000	11,000	0	0.00%
650-1000	Office Supplies	2,790	2,342	5,000	2,700	5,000	0	0.00%
650-1500	Operating Supplies	3,974	3,207	4,500	4,200	5,150	650	14.44%
650-2000	Misc. Equipment	9,268	29,300	12,500	10,300	12,500	0	0.00%
650-2500	Janitorial Supplies	1,061	1,283	5,000	1,705	5,000	0	0.00%
910-1900	COVID-19 Expenses	0	1,075	0	9,204	2,500	2,500	#DIV/0!
910-9000	Misc. Expenses	9,054	12,039	13,000	5,000	11,600	(1,400)	-10.77%
910-9100	DARE/CRO Expenses	0	4,335	19,000	2,400	13,000	(6,000)	-31.58%
910-9200	Fire Arms Training	1,561	15,549	20,000	1,000	29,000	9,000	45.00%
910-9300	Police Commission Expense	1,829	4,556	6,000	2,000	6,000	0	0.00%
	<b>TOTAL OPERATIONS</b>	<b>462,801</b>	<b>478,033</b>	<b>612,187</b>	<b>439,724</b>	<b>753,708</b>	<b>141,521</b>	<b>23.12%</b>

Police Account (Fund 100, Department 004)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
<b>Capital</b>									
800-1500	Purchase - Equipment	71,956	46,883	59,900	27,000	81,020	21,120	35.26%	
800-4100	Purchase - Building Engineering	0	0	0	0	30,000	30,000	#DIV/0!	
	<b>TOTAL CAPITAL</b>	71,956	46,883	59,900	27,000	111,020	51,120	85.34%	
<b>Interfund Transfers</b>									
950-1800	Transfer to MERF	255,000	190,000	375,000	375,000	254,000	(121,000)	-32.27%	
	Transfer to Building Maintenance Fund	0	0	0	0	2,400	2,400	#DIV/0!	
950-2000	Transfer to Capital Repl. Fund	20,462	20,462	20,462	20,462	20,462	0	0.00%	
	<b>TOTAL INTERFUND TRANSFERS</b>	275,462	210,462	395,462	395,462	276,862	(118,600)	-29.99%	
	<b>TOTAL EXPENDITURES</b>	4,250,730	4,175,719	4,870,849	4,562,101	5,041,290	170,441	3.50%	
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(3,305,647)</b>	<b>(3,321,859)</b>	<b>(3,900,549)</b>	<b>(3,619,247)</b>	<b>(3,854,627)</b>			

# **TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT (Fund 100-005)**

## **Core Service, Purpose or Function**

The City allocates resources intended to generate income, employment and enhanced quality of life through increased tourism and economic development.

Annual Budget FY 2021-2022

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# **CITY OF WASHINGTON**



Tourism/Economic Development Account (Fund 100, Department 005)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Revenues and Transfers In</b>								
310-2000	Hotel/Motel Tax	64,564	61,014	75,000	45,000	50,000	(25,000)	-33.33%
340-4500	Grant Proceeds - Economic Support (DCEO)	0	0	0	160,000	0	0	#DIV/0!
	<b>TOTAL REVENUES</b>	<b>64,564</b>	<b>61,014</b>	<b>75,000</b>	<b>205,000</b>	<b>50,000</b>	<b>(25,000)</b>	<b>-33.33%</b>
<b>Expenditures and Transfers Out</b>								
<b>Personnel</b>								
410-1000	Salaries - Regular	32,923	33,640	35,000	37,000	47,000	12,000	34.29%
410-3000	Unused Sick Time/GHIP	477	486	520	520	700	180	34.62%
450-1000	Group Insurance	3,127	6,757	8,500	8,000	8,500	0	0.00%
450-1100	Health Savings Plan Contribution	542	553	610	610	800	190	31.15%
450-2000	Unemployment Taxes	0	0	0	0	50	50	#DIV/0!
	<b>TOTAL PERSONNEL</b>	<b>37,069</b>	<b>41,436</b>	<b>44,630</b>	<b>46,130</b>	<b>57,050</b>	<b>12,420</b>	<b>27.83%</b>
<b>Operations</b>								
510-9000	Contractual Services	45,000	42,500	50,000	30,000	51,000	1,000	2.00%
530-2000	Legal Fees	4,904	112	3,000	1,500	3,000	0	0.00%
550-1500	Communications	0	8	0	200	200	200	#DIV/0!
560-1000	Membership Dues	10,890	10,835	10,775	10,650	11,025	250	2.32%
560-1500	Training	1,372	434	1,300	600	1,300	0	0.00%
560-2000	Subscriptions	0	0	200	0	200	0	0.00%
650-2000	Miscellaneous Equipment	0	0	100	0	0	(100)	-100.00%
910-9000	Miscellaneous Expenses	16	0	100	50	100	0	0.00%
910-9200	Miscellaneous Tourism Expenses	10,500	13,500	12,500	2,000	15,000	2,500	20.00%
910-9300	Economic Development Expenses	245	0	16,000	7,500	31,000	15,000	93.75%
910-9400	Grant Disbursement	0	0	0	160,000	0	0	#DIV/0!
	<b>TOTAL OPERATIONS</b>	<b>72,927</b>	<b>67,389</b>	<b>93,975</b>	<b>212,500</b>	<b>112,825</b>	<b>18,850</b>	<b>20.06%</b>
	<b>TOTAL EXPENDITURES</b>	<b>109,996</b>	<b>108,825</b>	<b>138,605</b>	<b>258,630</b>	<b>169,875</b>	<b>31,270</b>	<b>22.56%</b>
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(45,432)</b>	<b>(47,811)</b>	<b>(63,605)</b>	<b>(53,630)</b>	<b>(119,875)</b>		



# PLANNING, ZONING AND CODE ENFORCEMENT ACCOUNT

## (Fund 100-006)

### Core Service, Purpose or Function

The City is responsible for the coordinated, orderly and efficient development of the community; the protection of private property; and the protection of public health and safety through general land use planning and the enforcement of zoning, subdivision, building and property maintenance codes.

Annual Budget FY 2021-2022

# CITY OF WASHINGTON



Planning, Zoning and Code Enforcement Account (Fund 100, Department 006)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
<b>Revenues and Transfers In</b>									
340-4500	Grant Proceeds								
	Comp. Plan Grant (IDOT)	0	0	0	37,000	111,000	111,000	#DIV/0!	
	Residential Rehab Grant (DCEO/HUD)	0	0	0	0	0	0	#DIV/0!	
380-9000	Miscellaneous Revenue	0	172	0	50	0	0	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>172</b>	<b>0</b>	<b>37,050</b>	<b>111,000</b>	111,000	#DIV/0!	
<b>Expenditures and Transfers Out</b>									
<b>Personnel</b>									
410-1000	Salaries - Regular	120,889	126,493	130,000	134,000	100,000	(30,000)	-23.08%	
410-2000	Salaries - Overtime	1,763	1,550	2,000	3,000	0	(2,000)	-100.00%	
410-3000	Unused Sick Time/GHIP	1,573	1,891	2,000	1,400	1,600	(400)	-20.00%	
450-1000	Group Insurance	27,248	28,873	37,000	35,000	32,000	(5,000)	-13.51%	
450-1100	Health Savings Plan Contribution	852	869	1,000	1,000	2,000	1,000	100.00%	
450-1200	Retiree Health Insurance	7,300	11,000	11,500	12,400	21,000	9,500	82.61%	
450-2000	Unemployment Taxes	123	159	600	150	200	(400)	-66.67%	
450-2500	Workers Compensation Insurance	2,035	1,639	2,300	1,500	1,700	(600)	-26.09%	
470-1000	Uniform Allowance	0	0	200	0	0	(200)	-100.00%	
470-1500	Mileage	35	23	200	100	0	(200)	-100.00%	
	<b>TOTAL PERSONNEL</b>	<b>161,818</b>	<b>172,497</b>	<b>186,800</b>	<b>188,550</b>	<b>158,500</b>	(28,300)	-15.15%	

Planning, Zoning and Code Enforcement Account (Fund 100, Department 006)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Operations</b>								
510-1000	R & M Equipment - Contractual	1,194	0	1,000	0	1,000	0	0.00%
530-1500	Engineering Fees	0	0	2,000	1,000	2,000	0	0.00%
530-2000	Legal Fees	19,487	8,432	34,000	34,000	34,000	0	0.00%
530-3000	IT Support	75	639	750	1,200	1,200	450	60.00%
530-4000	Consultation/Contractual	45,387	53,724	243,500	98,450	231,250	(12,250)	-5.03%
550-1000	Postage Expenses	435	435	900	600	900	0	0.00%
550-1500	Communications	401	564	800	500	800	0	0.00%
550-2000	Publishing Fees	802	1,577	1,850	1,200	1,750	(100)	-5.41%
550-2500	Printing Fees	0	22	250	150	250	0	0.00%
550-3000	Recruitment	0	0	200	200	200	0	0.00%
560-1000	Membership Dues	6,275	6,590	7,575	1,075	7,575	0	0.00%
560-1500	Training	2,244	2,148	5,585	775	5,385	(200)	-3.58%
560-2000	Subscriptions	933	933	1,175	745	1,175	0	0.00%
560-2500	Reference Materials/Manuals	463	489	1,575	1,267	1,625	50	3.17%
560-3000	Software	4,322	5,157	5,750	5,900	5,950	200	3.48%
650-1000	Office Supplies	839	386	1,600	1,200	1,500	(100)	-6.25%
650-2000	Misc. Equipment	971	210	750	695	700	(50)	-6.67%
910-9000	Misc. Expenses	341	782	12,800	8,500	12,800	0	0.00%
	<b>TOTAL OPERATIONS</b>	<b>84,169</b>	<b>82,088</b>	<b>322,060</b>	<b>157,457</b>	<b>310,060</b>	<b>(12,000)</b>	<b>-3.73%</b>
<b>Capital</b>								
800-1500	Purchase - Equipment	0	1,281	2,800	4,081	1,500	(1,300)	-46.43%
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>1,281</b>	<b>2,800</b>	<b>4,081</b>	<b>1,500</b>	<b>(1,300)</b>	<b>-46.43%</b>
<b>Interfund Transfers</b>								
950-1800	Transfer to MERF	2,100	3,800	3,200	3,200	0	(3,200)	-100.00%
950-2000	Transfer to Capital Repl. Fund	2,500	2,500	2,500	2,500	2,500	0	0.00%
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>4,600</b>	<b>6,300</b>	<b>5,700</b>	<b>5,700</b>	<b>2,500</b>	<b>(3,200)</b>	<b>-56.14%</b>
	<b>TOTAL EXPENDITURES</b>	<b>250,587</b>	<b>262,166</b>	<b>517,360</b>	<b>355,788</b>	<b>472,560</b>	<b>(44,800)</b>	<b>-8.66%</b>
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(250,587)</b>	<b>(261,994)</b>	<b>(517,360)</b>	<b>(318,738)</b>	<b>(361,560)</b>		

# **FIRE AND RESCUE ACCOUNT (Fund 100-007)**

## **Core Service, Purpose or Function**

The City provides for fire, rescue and emergency ambulance services to protect persons and property. These services are delivered via contracts with the Washington Fire Department and the Northern Tazewell Fire Protection District. The fire and rescue portion of the TC3 contract for consolidated dispatching is charged to this department.

Fire and Rescue Account (Fund 100, Department 007)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Revenues and Transfers In</b>								
310-1000	Property Tax	0	0	260,599	259,971	260,648	49	0.02%
310-1500	Foreign Fire Insurance Tax	24,743	26,864	25,000	29,839	30,000	5,000	20.00%
390-9000	Transfer from Telecommunications Tax	41,353	36,887	45,000	55,252	41,475	(3,525)	-7.83%
	<b>TOTAL REVENUES</b>	<b>66,096</b>	<b>63,751</b>	<b>330,599</b>	<b>345,062</b>	<b>332,123</b>	<b>1,524</b>	<b>0.46%</b>
<b>Expenditures and Transfers Out</b>								
<b>Operations</b>								
510-1000	R & M Building - Contractual	10,685	7,544	0	3,000	5,000	5,000	#DIV/0!
510-1000	R & M Equipment - Contractual	0	330	0	0	250	250	#DIV/0!
530-2000	Legal Fees	6,222	877	15,000	2,000	2,000	(13,000)	-86.67%
590-1000	Property Insurance	2,597	1,855	2,100	1,500	1,700	(400)	-19.05%
590-2500	WVFD & RS Payments	627,270	646,088	665,470	755,267	867,722	202,252	30.39%
590-2600	WVFD & RS Equipment Funding	0	80,000	80,000	66,016	62,100	(17,900)	-22.38%
590-2700	WVFD & RS Corp./Admin. Services	0	0	0	0	114,672	114,672	#DIV/0!
590-3000	Contractual Payments - TC3	44,265	36,887	45,000	55,252	41,475	(3,525)	-7.83%
610-1000	R & M Building - Commodities	0	0	0	0	0	0	#DIV/0!
610-1500	R & M Equipment - Commodities	0	0	0	0	0	0	#DIV/0!
910-9000	Misc. Expenses	60	0	3,500	1,600	3,500	0	0.00%
	<b>TOTAL OPERATIONS</b>	<b>691,099</b>	<b>773,581</b>	<b>811,070</b>	<b>884,635</b>	<b>1,098,419</b>	<b>287,349</b>	<b>35.43%</b>
<b>Capital</b>								
800-1500	Purchase - Equipment	0	0	32,000	0	67,155	35,155	109.86%
800-2000	Purchase - Building Engineering	3,188	92,396	65,500	13,475	0	(65,500)	-100.00%
	<b>TOTAL CAPITAL</b>	<b>3,188</b>	<b>92,396</b>	<b>97,500</b>	<b>13,475</b>	<b>67,155</b>	<b>(30,345)</b>	<b>-31.12%</b>
<b>Interfund Transfers</b>								
	Transfer to Building Maintenance Fund	0	0	0	0	5,680	5,680	#DIV/0!
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,680</b>	<b>5,680</b>	<b>#DIV/0!</b>
	<b>TOTAL EXPENDITURES</b>	<b>694,287</b>	<b>865,977</b>	<b>908,570</b>	<b>898,110</b>	<b>1,171,254</b>	<b>262,684</b>	<b>28.91%</b>
	<b>NET DEPARTMENT EXPENDITURES</b>	<b>(628,191)</b>	<b>(802,226)</b>	<b>(577,971)</b>	<b>(553,048)</b>	<b>(839,131)</b>		

# TELECOMMUNICATIONS TAX ACCOUNT (Fund 100-009)

## Core Service, Purpose or Function

The City levies a 5% Telecommunications Tax. Historically this tax had been used to fund capital projects with emphasis on street and storm water improvements; however, beginning in FY18-19, the tax is being used to fund 911 consolidation expenses paid to Tazewell County Consolidated Communications (TC3) as transferred to the Police and Fire & Rescue Departments.

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Telecommunications Tax Account (Fund 100, Department 009)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				1,511,226	1,517,583	1,444,331			
Revenues and Transfers In									
340-1000	Telecommunication Tax	220,920	186,531	195,000	162,000	150,000	(45,000)	-23.08%	
380-1000	Interest Income	21,891	23,359	15,000	20,000	15,000	-	0.00%	
	<b>TOTAL REVENUES</b>	<b>242,811</b>	<b>209,890</b>	<b>210,000</b>	<b>182,000</b>	<b>165,000</b>	<b>(45,000)</b>	<b>-21.43%</b>	
Expenditures and Transfers Out									
Interfund Transfers									
950-4000	Transfer to Police	217,101	190,253	228,300	200,000	389,763	161,463	70.72%	
950-7000	Transfer to Fire & Rescue	41,353	36,887	45,000	55,252	41,475	(3,525)	-7.83%	
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>258,454</b>	<b>227,140</b>	<b>273,300</b>	<b>255,252</b>	<b>431,238</b>	<b>157,938</b>	<b>57.79%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>258,454</b>	<b>227,140</b>	<b>273,300</b>	<b>255,252</b>	<b>431,238</b>	<b>157,938</b>	<b>57.79%</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(15,643)</b>	<b>(17,250)</b>	<b>(63,300)</b>	<b>(73,252)</b>	<b>(266,238)</b>			
Ending Fund Balance						1,178,093			

# **WATER FUND (Fund 500)**

## **Core Service, Purpose or Function**

The City is responsible for the provision of safe and reliable potable water required for domestic consumption, business use and fire protection purposes in meeting current needs and sustaining future growth and development. A rate study was completed during FY18-19 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The water fixed fee is per account and will be phased in as follows: \$5 for FY19-20 with additional \$4, \$3, \$2, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The consumption rates effective May 1, 2021 are \$4.78 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2020, the CPI-WTS was 3.2%. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2016 as a funding source for debt service due to the meter replacement/AMR project.

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Water Fund (Fund 500, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				1,669,472	1,946,260	1,380,175		
Revenues and Transfers In								
340-4500	Grant Proceeds	724	383	0	1,262	500	500	#DIV/0!
350-3000	Forfeited Inspection Fees	500	900	1,000	500	1,000	0	0.00%
350-5000	Water Late Payment/Restoration Fee	22,617	30,661	37,500	41,500	42,000	4,500	12.00%
360-1000	Metered Water Sales	1,320,433	1,296,964	1,335,880	1,400,000	1,435,000	99,120	7.42%
360-1100	Pumphouse Sales	6,779	5,000	5,000	5,000	5,000	0	0.00%
360-2000	Sale of Water Meters/Radios	7,306	5,420	4,000	5,000	5,000	1,000	25.00%
360-3000	Technology Fee	290,513	293,179	290,000	294,000	292,000	2,000	0.69%
360-4000	Infrastructure Fixed Fee	4,386	344,956	647,570	631,000	825,000	177,430	27.40%
370-5200	Water Construction Fee	1,100	900	1,000	1,000	1,000	0	0.00%
380-1000	Interest Income	24,603	21,882	16,250	10,000	5,000	(11,250)	-69.23%
380-9000	Misc. Income	3,754	23,831	1,000	750	1,000	0	0.00%
390-2000	Transfer from Sewer Fund	8,284	12,348	20,250	12,500	23,000	2,750	13.58%
	<b>TOTAL REVENUES</b>	<b>1,690,999</b>	<b>2,036,424</b>	<b>2,359,450</b>	<b>2,402,512</b>	<b>2,635,500</b>	<b>276,050</b>	<b>11.70%</b>
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	382,073	410,535	478,000	448,000	500,000	22,000	4.60%
410-1500	Salaries - Standby	7,175	7,125	9,000	7,000	8,000	(1,000)	-11.11%
410-2000	Salaries - Overtime	32,380	31,808	3,700	40,000	35,000	31,300	845.95%
410-3000	Unused Sick Time/GHIP	2,669	2,516	7,300	1,200	7,700	400	5.48%
420-1000	Salaries - Part-Time	5,947	7,829	14,000	8,000	23,000	9,000	64.29%
450-1000	Group Insurance	128,904	124,626	166,000	135,000	140,000	(26,000)	-15.66%
450-1100	Health Savings Plan Contribution	5,165	5,133	7,000	6,000	9,000	2,000	28.57%
450-1200	Retiree Health Insurance	17,500	26,950	28,000	30,000	44,000	16,000	57.14%
450-2000	Unemployment Taxes	472	551	650	700	750	100	15.38%
450-2500	Workers Compensation Insurance	6,286	6,935	8,000	6,000	7,000	(1,000)	-12.50%
470-1000	Uniform Allowance	2,395	2,267	2,500	2,100	2,700	200	8.00%
	<b>TOTAL PERSONNEL</b>	<b>590,966</b>	<b>626,275</b>	<b>724,150</b>	<b>684,000</b>	<b>777,150</b>	<b>53,000</b>	<b>7.32%</b>

Water Fund (Fund 500, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Operations</b>								
510-1000	R & M Building - Contractual	91,602	2,585	101,000	12,600	15,000	(86,000)	-85.15%
510-1500	R & M Equipment - Contractual	7,692	5,957	12,500	9,000	11,000	(1,500)	-12.00%
510-9000	R & M System - Contractual	59,096	23,096	111,500	105,000	49,000	(62,500)	-56.05%
530-1500	Engineering Fees	0	21,096	10,000	1,200	5,000	(5,000)	-50.00%
530-2000	Legal Fees	10,516	2,981	12,000	10,000	10,000	(2,000)	-16.67%
530-2500	Drug & Alcohol Testing Expense	216	89	400	100	250	(150)	-37.50%
530-3000	IT Support	17,644	25,337	27,500	18,000	25,575	(1,925)	-7.00%
530-4000	Professional Fees	19,731	11,510	11,500	8,800	9,075	(2,425)	-21.09%
530-5000	Water Testing	10,408	12,329	12,000	12,000	12,000	0	0.00%
550-1000	Postage Expense	9,528	11,646	17,000	12,000	13,000	(4,000)	-23.53%
550-1500	Communications	12,457	14,666	20,000	18,500	14,100	(5,900)	-29.50%
550-2000	Printing/Publishing Fees	1,314	1,779	1,500	6,000	4,000	2,500	166.67%
560-1000	Membership Dues	930	829	1,000	1,200	1,825	825	82.50%
560-1500	Training	718	1,304	2,000	1,000	2,000	0	0.00%
560-2500	Reference Materials/Manuals	141	285	1,000	1,000	1,500	500	50.00%
560-3000	Software	5,541	10,978	26,500	20,000	12,300	(14,200)	-53.58%
570-3000	Electricity	114,295	107,533	115,000	115,000	120,000	5,000	4.35%
570-3500	Heating	4,789	4,135	5,000	3,500	5,000	0	0.00%
590-1000	Property Insurance	5,667	8,773	10,600	8,000	9,000	(1,600)	-15.09%
590-2000	Lease/Rent Expense	1,898	3,380	3,500	6,800	5,000	1,500	42.86%
610-1000	R & M Building - Commodities	2,776	1,580	4,000	1,200	6,000	2,000	50.00%
610-1500	R & M Equipment - Commodities	2,527	3,253	5,000	2,300	4,000	(1,000)	-20.00%
610-9900	R & M System - Commodities	30,754	31,590	35,000	41,000	45,000	10,000	28.57%
650-1000	Office Supplies	670	1,208	1,000	500	1,000	0	0.00%
650-1500	Operating Supplies	1,937	2,839	3,000	1,500	2,500	(500)	-16.67%
650-1800	Health & Safety Equipment	4,021	1,698	3,000	500	2,000	(1,000)	-33.33%
650-2000	Miscellaneous Equipment	8,485	4,573	5,500	5,000	5,500	0	0.00%
650-3500	Chemicals	26,766	28,205	32,000	33,000	36,000	4,000	12.50%
650-3900	Softener Salt	104,274	111,474	120,000	118,000	125,000	5,000	4.17%
650-4000	Lab/Testing Supplies	8,192	4,306	6,000	5,000	8,000	2,000	33.33%
910-1900	COVID-19 Expenses	0	639	0	7,500	5,000	5,000	#DIV/0!
910-9000	Miscellaneous Expense	2,718	636	1,000	500	1,000	0	0.00%
910-9900	Bad Debts/Collection Expense	3,824	2,957	3,500	3,500	4,000	500	14.29%
<b>TOTAL OPERATIONS</b>		<b>571,127</b>	<b>465,246</b>	<b>720,500</b>	<b>589,200</b>	<b>569,625</b>	<b>(150,875)</b>	<b>-20.94%</b>

Water Fund (Fund 500, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Capital</b>								
800-1500	Purchase - Equipment	8,025	23,377	11,000	12,000	22,000	11,000	100.00%
800-2000	Purchase - Building/Property	2,364	0	10,500	11,000	5,000	(5,500)	-52.38%
800-3000	Purchase - System	69,277	105,126	948,900	828,800	1,078,900	130,000	13.70%
800-3100	Purchase - System Engineering	14,080	52,436	106,000	126,000	150,000	44,000	41.51%
800-5000	Purchase - Meters	16,568	15,495	40,500	25,000	46,000	5,500	13.58%
	<b>TOTAL CAPITAL</b>	<b>110,314</b>	<b>196,434</b>	<b>1,116,900</b>	<b>1,002,800</b>	<b>1,301,900</b>	<b>185,000</b>	<b>16.56%</b>
<b>Debt Service</b>								
700-1100	AMR Loan - Principal	213,772	219,257	237,125	224,627	230,257	(6,868)	-2.90%
700-1600	AMR Loan - Interest	45,500	39,825	24,190	36,688	31,058	6,868	28.39%
	<b>TOTAL DEBT SERVICE</b>	<b>259,272</b>	<b>259,082</b>	<b>261,315</b>	<b>261,315</b>	<b>261,315</b>	<b>0</b>	<b>0.00%</b>
<b>Inter/Intrafund Transfers</b>								
950-1800	Transfer to MERF	139,000	95,000	74,500	74,500	82,500	8,000	10.74%
950-2000	Transfer to Capital Repl. Fund	30,712	30,712	30,712	30,712	30,712	0	0.00%
	Transfer to Building Maintenance Fund	0	0	0	0	15,400	15,400	#DIV/0!
950-3500	Transfer to General Fund - Leg./Adm.	1,066	619	700	470	1,100	400	57.14%
950-4900	Transfer to Social Security/Medicare	35,200	36,000	39,000	38,500	44,000	5,000	12.82%
950-5000	Transfer to IMRF	18,000	16,000	19,000	20,000	23,000	4,000	21.05%
950-5300	Transfer to Water Tower Reserve	0	0	275,000	260,000	0	(275,000)	-100.00%
950-6000	Transfer to General Fund - City Hall	9,952	6,532	6,200	7,100	14,200	8,000	129.03%
	<b>TOTAL INTER/INTRA FUND TRANSFERS</b>	<b>233,930</b>	<b>184,863</b>	<b>445,112</b>	<b>431,282</b>	<b>210,912</b>	<b>(234,200)</b>	<b>-52.62%</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,765,609</b>	<b>1,731,900</b>	<b>3,267,977</b>	<b>2,968,597</b>	<b>3,120,902</b>	<b>(147,075)</b>	<b>-4.50%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(74,610)</b>	<b>304,524</b>	<b>(908,527)</b>	<b>(566,085)</b>	<b>(485,402)</b>		
<b>Ending Fund Balance</b>						<b>894,773</b>		
<b>Minimum Standard Balance (25% of Revenues)</b>						<b>658,875</b>		
<b>Surplus Funds</b>						<b>235,898</b>		
<b>Depreciation Expense</b>								
990-5000	Depreciation Expense - System	501,714	485,951	550,000	500,000	525,000		
990-5200	Depreciation Expense - Buildings	4,364	4,559	5,500	4,800	5,000		
990-5500	Depreciation Expense - Equipment	36,997	39,978	50,000	42,000	45,000		
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>543,075</b>	<b>530,488</b>	<b>605,500</b>	<b>546,800</b>	<b>575,000</b>		

# **WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT**

## **(Fund 500-501)**

### **Core Service, Purpose or Function**

The City operates a public water distribution system: elevated tanks, mains, booster stations, etc. Like any public utility, the City must regularly extend, improve, and/or upgrade its water distribution system to enable and support future growth and development. The City charges a Water Subdivision Development Fee in the amount of \$927.50 per residential dwelling unit and \$2,765.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development.

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Water Subdivision Development Fee Account (Fund 500, Department 501)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				526,898	518,304	523,419			
Revenues and Transfers In									
370-5100	Subdivision Development Fees	836	1,762	4,500	4,115	4,500	0	0.00%	
380-1000	Interest Income	11,517	8,910	6,200	1,000	1,000	(5,200)	-83.87%	
	<b>TOTAL REVENUES</b>	<b>12,353</b>	<b>10,672</b>	<b>10,700</b>	<b>5,115</b>	<b>5,500</b>	<b>(5,200)</b>	<b>-48.60%</b>	
Expenditures and Transfers Out									
<b>Capital</b>									
800-3000	Purchase - System	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	0	0	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>12,353</b>	<b>10,672</b>	<b>10,700</b>	<b>5,115</b>	<b>5,500</b>			
Ending Fund Balance						528,919			

# **WATER CONNECTION FEE ACCOUNT (Fund 500-502)**

## **Core Service, Purpose or Function**

The City owns and operates two water treatment plants, multiple groundwater wells and a raw water transmission main. It faces the need to regularly improve, upgrade and/or expand these facilities to accommodate future growth and development. The City charges a Water Connection Fee for each and every new connection made to the water system. The water connection fee is \$415.00 per each residential dwelling unit. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and/or related expenses involving the production and treatment of finished water.

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Water Connection Fee Account (Fund 500, Department 502)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				766,417	762,354	771,654			
Revenues and Transfers In									
370-5100	Connection Fees	6,118	5,390	2,100	3,500	2,100	0	0.00%	
380-1000	Interest Income	11,126	13,521	6,500	5,800	2,500	(4,000)	-61.54%	
	<b>TOTAL REVENUES</b>	<b>17,244</b>	<b>18,911</b>	<b>8,600</b>	<b>9,300</b>	<b>4,600</b>	<b>(4,000)</b>	<b>-46.51%</b>	
Expenditures and Transfers Out									
<b>Capital</b>									
800-3000	Purchase - System	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	0	0	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>17,244</b>	<b>18,911</b>	<b>8,600</b>	<b>9,300</b>	<b>4,600</b>			
Ending Fund Balance						776,254			

# **WATER TOWER RESERVE ACCOUNT (Fund 500-503)**

## **Core Service, Purpose or Function**

The City owns and operates two elevated water towers and intends to build a third tank in the near future. The cost to build, repair and maintain these tanks is significant and funds in this account are held in reserve for that purpose.

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Water Tower Reserve Account (Fund 500, Department 503)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				319,172	320,132	6,832			
Revenues and Transfers In									
380-1000	Interest Income	3,100	5,291	3,600	500	0	(3,600)	-100.00%	
380-2000	Rental Income	32,097	34,052	35,200	35,000	36,000	800	2.27%	
390-1500	Transfer from Water O & M	0	0	275,000	260,000	0	(275,000)	-100.00%	
	<b>TOTAL REVENUES</b>	<b>35,197</b>	<b>39,343</b>	<b>313,800</b>	<b>295,500</b>	<b>36,000</b>	<b>(277,800)</b>	<b>-88.53%</b>	
Expenditures and Transfers Out									
Operations									
510-9000	R & M System - Contractual	5,890	0	15,000	10,000	0	(15,000)	-100.00%	
530-1500	Engineering Fees	0	4,430	0	0	0	0	#DIV/0!	
	<b>TOTAL OPERATIONS</b>	<b>5,890</b>	<b>4,430</b>	<b>15,000</b>	<b>10,000</b>	<b>0</b>	<b>(15,000)</b>	<b>-100.00%</b>	
Capital									
800-3000	Purchase - System	0	0	553,900	563,700	0	(553,900)	-100.00%	
800-3100	Purchase - System Engineering	0	950	33,450	35,100	0	(33,450)	-100.00%	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>950</b>	<b>587,350</b>	<b>598,800</b>	<b>0</b>	<b>(587,350)</b>	<b>-100.00%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>5,890</b>	<b>5,380</b>	<b>602,350</b>	<b>608,800</b>	<b>0</b>	<b>(602,350)</b>	<b>-100.00%</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>29,307</b>	<b>33,963</b>	<b>(288,550)</b>	<b>(313,300)</b>	<b>36,000</b>			
Ending Fund Balance						42,832			

# SEWER FUND (Fund 501)

## Core Service, Purpose or Function

The City is responsible for the provision of safe and reliable wastewater collection, treatment and disposal services to meet the current and future needs of residential and business users. A rate study was completed during FY18-19 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The sewer fixed fee is per account and will be phased in as follows: \$1 for FY19-20 with additional \$1, \$1, \$1, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The consumption rates effective May 1, 2021 are \$9.96 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2020, the CPI-WTS was 3.2%. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2016 as a funding source for debt service due to the meter replacement/AMR project.

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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 (%)
Beginning Fund Balance				6,290,527	6,429,405	5,978,428		
Revenues and Transfers In								
340-4500	Grant Proceeds	724	383	0	1,262	500	500	#DIV/0!
350-5000	Sewer Late Payment/Restoration Fee	47,323	33,688	32,500	35,600	33,000	500	1.54%
360-1000	Sewer Billings	2,182,254	2,295,524	2,361,500	2,400,000	2,460,000	98,500	4.17%
360-1100	N. Tazewell Water District	149,113	165,297	175,000	165,000	170,000	(5,000)	-2.86%
360-4000	Infrastructure Fixed Fee	898	71,489	132,000	137,500	202,000	70,000	53.03%
380-1000	Interest Income	80,093	80,427	50,000	45,000	10,000	(40,000)	-80.00%
380-4000	Rebates/Incentives	0	24,000	0	0	0	0	#DIV/0!
380-9000	Misc. Income	0	4,825	500	750	500	0	0.00%
390-2000	Transfer from Sewer Connection Fees	46,489	46,963	47,436	47,436	47,436	0	0.00%
Old Acct.	Transfer from 1997 Bond Reserve	202,116	0	0	0	0	0	#DIV/0!
Old Acct.	Transfer from 1997 Bond Depreciation	145,000	0	0	0	0	0	#DIV/0!
Old Acct.	Transfer from 1997 Bond Principal & Interest	44,913	0	0	0	0	0	#DIV/0!
	Transfer fro STP No. 2 Phase 2A	0	70,715	0	0	0		
	<b>TOTAL REVENUES</b>	<b>2,898,923</b>	<b>2,793,311</b>	<b>2,798,936</b>	<b>2,832,548</b>	<b>2,923,436</b>	124,500	4.45%
Expenditures and Transfers Out								
<b>Personnel</b>								
410-1000	Salaries - Regular	465,598	482,058	556,000	545,000	580,000	24,000	4.32%
410-1500	Salaries - Standby	8,322	8,322	10,000	9,000	10,000	0	0.00%
410-2000	Salaries - Overtime	39,326	39,239	45,000	53,000	50,000	5,000	11.11%
410-3000	Unused Sick Time/GHIP	4,501	3,908	8,500	1,300	9,000	500	5.88%
420-1000	Salaries - Part-Time	10,520	13,471	20,100	13,000	22,000	1,900	9.45%
450-1000	Group Insurance	134,685	130,282	184,000	167,000	185,500	1,500	0.82%
450-1100	Health Savings Plan Contribution	5,792	5,578	8,500	7,200	10,000	1,500	17.65%
450-1200	Retiree Health Insurance	23,000	36,850	38,000	41,400	44,000	6,000	15.79%
450-2000	Unemployment Taxes	498	582	650	850	900	250	38.46%
450-2500	Workers Compensation Insurance	7,578	9,437	10,000	9,400	9,800	(200)	-2.00%
470-1000	Uniform Allowance	2,974	2,639	3,000	3,000	3,200	200	6.67%
	<b>TOTAL PERSONNEL</b>	<b>702,794</b>	<b>732,366</b>	<b>883,750</b>	<b>850,150</b>	<b>924,400</b>	40,650	4.60%

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 (%)
<b>Operations</b>								
510-1000	R & M Building - Contractual	15,353	9,111	36,500	9,100	14,500	(22,000)	-60.27%
510-1500	R & M Equipment - Contractual	7,936	6,874	12,000	15,100	16,000	4,000	33.33%
510-9000	R & M System - Contractual	38,191	60,848	62,000	46,000	59,500	(2,500)	-4.03%
530-1500	Engineering Fees	0	26,835	10,000	250	5,000	(5,000)	-50.00%
530-2000	Legal Fees	9,032	5,771	12,000	8,000	10,000	(2,000)	-16.67%
530-2500	Drug & Alcohol Testing Expense	314	129	400	100	250	(150)	-37.50%
530-3000	IT Support	16,300	26,254	30,500	21,400	26,775	(3,725)	-12.21%
530-4000	Professional Fees	26,226	9,422	10,500	8,000	8,475	(2,025)	-19.29%
530-5000	Sewer Testing	7,381	8,018	8,000	4,800	7,000	(1,000)	-12.50%
530-9000	IEPA Permit Fees	25,000	25,000	25,000	17,500	15,500	(9,500)	-38.00%
550-1000	Postage Expense	9,108	11,788	17,000	12,000	13,000	(4,000)	-23.53%
550-1500	Communications	13,138	16,488	20,000	18,500	16,200	(3,800)	-19.00%
550-2000	Printing/Publishing Fees	1,314	1,457	1,500	6,000	4,000	2,500	166.67%
560-1000	Membership Dues	125	10	300	600	1,000	700	233.33%
560-1500	Training	949	912	2,000	800	2,000	0	0.00%
560-2500	Reference Materials/Manuals	141	285	1,200	800	1,200	0	0.00%
560-3000	Software	5,085	8,735	24,000	19,000	12,300	(11,700)	-48.75%
570-3000	Electricity	171,766	175,330	175,000	125,000	150,000	(25,000)	-14.29%
570-3500	Heating	4,255	3,259	5,000	2,000	5,000	0	0.00%
590-1000	Property Insurance	12,493	9,344	10,000	7,500	8,500	(1,500)	-15.00%
590-2000	Lease/Rent Expense	3,479	3,725	6,600	5,000	5,000	(1,600)	-24.24%
590-2500	Contractual Services	43,144	53,533	45,000	42,700	70,000	25,000	55.56%
610-1000	R & M Building - Commodities	5,617	1,607	13,000	5,500	8,000	(5,000)	-38.46%
610-1500	R & M Equipment - Commodities	4,346	3,769	5,000	5,000	4,500	(500)	-10.00%
610-9900	R & M System - Commodities	17,738	30,714	44,000	25,700	37,000	(7,000)	-15.91%
650-1000	Office Supplies	872	964	1,000	500	1,000	0	0.00%
650-1500	Operating Supplies	3,371	4,135	4,000	2,700	4,000	0	0.00%
650-1800	Health & Safety Equipment	2,486	2,925	3,000	1,500	2,000	(1,000)	-33.33%
650-2000	Miscellaneous Equipment	8,933	10,000	5,500	7,000	7,000	1,500	27.27%
650-3500	Chemicals	22,584	18,648	32,000	30,000	37,000	5,000	15.63%
650-4000	Lab/Testing Supplies	3,653	5,986	7,000	4,500	7,000	0	0.00%
910-1900	COVID-19 Expenses	0	527	0	5,500	4,000	4,000	#DIV/0!
910-9000	Miscellaneous Expense	1,992	1,131	2,500	500	500	(2,000)	-80.00%
910-9900	Bad Debts/Collection Expense	6,307	4,430	7,000	3,500	3,500	(3,500)	-50.00%
<b>TOTAL OPERATIONS</b>		<b>488,629</b>	<b>547,964</b>	<b>638,500</b>	<b>462,050</b>	<b>566,700</b>	<b>(71,800)</b>	<b>-11.25%</b>

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 (%)
<b>Capital</b>								
800-1500	Purchase - Equipment	14,951	24,798	32,500	23,800	24,000	(8,500)	-26.15%
800-2000	Purchase - Building/Property	69,329	152,522	15,000	51,200	80,000	65,000	433.33%
800-3000	Purchase - System	100,208	257,031	961,500	900,000	1,459,500	498,000	51.79%
800-3100	Purchase - System Engineering	0	14,311	70,000	69,000	55,000	(15,000)	-21.43%
800-3200	Purchase - System Legal	0	0	0	0	0	0	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>184,488</b>	<b>448,662</b>	<b>1,079,000</b>	<b>1,044,000</b>	<b>1,618,500</b>	539,500	50.00%
<b>Debt Service</b>								
700-3000	STP2 Phase 2A - Principal	167,666	172,358	177,148	177,148	180,261	3,113	1.76%
700-3100	STP2 Phase 2A - Interest	66,837	62,161	60,033	60,033	56,920	(3,113)	-5.19%
	<b>TOTAL DEBT SERVICE</b>	<b>234,503</b>	<b>234,519</b>	<b>237,181</b>	<b>237,181</b>	<b>237,181</b>	0	0.00%
<b>Inter/Intrafund Transfers</b>								
950-1500	Transfer to Water	8,284	12,348	20,250	12,500	23,000	2,750	13.58%
950-1800	Transfer to MERF	78,000	130,000	205,000	205,000	209,500	4,500	2.20%
	Transfer to Building Maintenance Fund	0	0	0	0	32,500	32,500	#DIV/0!
950-2000	Transfer to Capital Repl. Fund	53,508	53,508	53,508	53,508	53,508	0	0.00%
950-3500	Transfer to General Fund - Leg./Adm.	1,066	619	700	470	1,100	400	57.14%
950-4900	Transfer to Social Security/Medicare	44,300	45,000	49,000	47,500	51,300	2,300	4.69%
950-5000	Transfer to IMRF	22,000	23,000	24,000	25,000	27,000	3,000	12.50%
950-6000	Transfer to General Fund - City Hall	9,952	6,532	6,200	7,100	14,200	8,000	129.03%
950-5600	Transfer to STP2 Construction, Phase 2A	146,779	11,148	0	0	0	0	#DIV/0!
950-5700	Transfer to STP2 Construction, Phase 2B	21,981	120,496	305,500	339,066	172,500	(133,000)	-43.54%
	<b>TOTAL INTER/INTRAFUND TRANSFERS</b>	<b>385,870</b>	<b>402,651</b>	<b>664,158</b>	<b>690,144</b>	<b>584,608</b>	(79,550)	-11.98%
	<b>TOTAL EXPENDITURES</b>	<b>1,996,284</b>	<b>2,366,162</b>	<b>3,502,589</b>	<b>3,283,525</b>	<b>3,931,389</b>	428,800	12.24%
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>902,639</b>	<b>427,149</b>	<b>(703,653)</b>	<b>(450,977)</b>	<b>(1,007,953)</b>		
<b>Ending Fund Balance</b>						<b>4,970,475</b>		
<b>Minimum Standard Balance (25% of Revenues)</b>						730,859		
<b>Surplus Funds</b>						4,239,616		
<b>Depreciation Expense</b>								
990-5000	Depreciation Expense - System	605,236	565,067	675,000	600,000	650,000		
990-5200	Depreciation Expense - Buildings	87,926	87,993	115,000	95,000	100,000		
990-5500	Depreciation Expense - Equipment	16,119	17,150	25,000	20,000	25,000		
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>709,281</b>	<b>670,210</b>	<b>815,000</b>	<b>715,000</b>	<b>775,000</b>		

# SEWER SUBDIVISION DEVELOPMENT FEE ACCOUNT

## (Fund 501-501)

### Core Service, Purpose or Function

The City operates a public sanitary sewer collection system. Like all public utilities, the city must regularly extend, improve, and/or upgrade its collection system to enable and support future growth and development. The City charges a Sewer Subdivision Development Fee of \$927.50 per residential dwelling unit and \$2,765.50 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development.

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Sewer Subdivision Development Fee Account (Fund 501, Department 501)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				73,865	74,733	78,998			
Revenues and Transfers In									
370-5100	Subdivision Development Fees	0	896	4,500	4,115	4,500	0	0.00%	
380-1000	Interest Income	1,646	1,272	1,000	150	150	(850)	-85.00%	
	<b>TOTAL REVENUES</b>	<b>1,646</b>	<b>2,168</b>	<b>5,500</b>	<b>4,265</b>	<b>4,650</b>	<b>(850)</b>	<b>-15.45%</b>	
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	0	0	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>1,646</b>	<b>2,168</b>	<b>5,500</b>	<b>4,265</b>	<b>4,650</b>			
Ending Fund Balance						83,648			

# SEWER CONNECTION FEE ACCOUNT (Fund 501-502)

## Core Service, Purpose or Function

The City owns and operates two wastewater treatment plants and faces the need to regularly improve, upgrade and/or expand the plants to accommodate and support future growth and development. The City charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is currently \$4,317 per residential dwelling unit. The fee for non-residential users is increased on a pro-rata basis depending on the size of the water meter. All of the funds budgeted in this account are restricted to and spent solely on costs for the improvement and expansion of the City's wastewater treatment plants as needed to support future growth and development.

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Sewer Connection Fee Account (Fund 501, Department 502)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				2,088,117	2,029,622	1,752,840			
Revenues and Transfers In									
370-5100	Connection Fees	69,074	45,331	86,340	45,000	86,340	0	0.00%	
380-1000	Interest Income	35,084	38,993	20,000	15,000	4,000	(16,000)	-80.00%	
	<b>TOTAL REVENUES</b>	<b>104,158</b>	<b>84,324</b>	<b>106,340</b>	<b>60,000</b>	<b>90,340</b>	<b>(16,000)</b>	<b>-15.05%</b>	
Expenditures and Transfers Out									
<i>Capital</i>									
800-3000	Purchase - System	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	0	0	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
<i>Inter/Intrafund Transfers</i>									
950-5000	Transfer to Sewer O & M	46,489	46,963	47,436	47,436	47,436	0	0.00%	
950-5300	Transfer to Sewer P & I 2009	285,847	285,444	287,946	289,346	289,346	1,400	0.49%	
950-5500	Transfer to Sewer Bond Depreciation 2009	14,746	0	0	0	0	0	#DIV/0!	
	<b>TOTAL INTER/INTRAFUND TRANSFERS</b>	<b>347,082</b>	<b>332,407</b>	<b>335,382</b>	<b>336,782</b>	<b>336,782</b>	<b>1,400</b>	<b>0.42%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>347,082</b>	<b>332,407</b>	<b>335,382</b>	<b>336,782</b>	<b>336,782</b>			
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(242,924)</b>	<b>(248,083)</b>	<b>(229,042)</b>	<b>(276,782)</b>	<b>(246,442)</b>			
Ending Fund Balance						1,506,398			

# STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT (Fund 516-511)

## Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the Phase 2A expansion of STP No. 2 that was completed in FY17-18. This project replaces sewage treatment capacity lost when STP No. 1 is taken out of service as well as provides increased capacity for future growth. A \$3,881,920 loan was secured from the IEPA for a nineteen and a half-year term at a 1.75% annual interest rate.

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STP No. 2, Phase A Construction Account (Fund 516, Department 511)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	0			
Revenues and Transfers In									
340-5000	Bond Proceeds	0	70,715	0	0	0	0	#DIV/0!	
390-5000	Transfer from Sewer O & M	146,779	11,148	0	0	0	0	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>146,779</b>	<b>81,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
Expenditures and Transfers Out									
<i>Capital</i>									
800-3000	Purchase - System	104,654	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	11,574	6,411	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>116,228</b>	<b>6,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
<i>Inter/Intrafund Transfers</i>									
950-5000	Transfer to Sewer O & M	0	70,715	0	0	0	0	#DIV/0!	
	<b>TOTAL INTER/INTRAFUND TRANSFERS</b>	<b>0</b>	<b>70,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
	<b>TOTAL EXPENDITURES</b>	<b>116,228</b>	<b>77,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>30,551</b>	<b>4,737</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Ending Fund Balance						0			

# **STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT (Fund 516-512)**

## **Core Service, Purpose or Function**

This fund was established to account for bond proceeds and expenditures related to the planned Phase 2B project – Farm Creek Sanitary Sewer Improvement. Completion of this project will allow for the abandonment of STP1 and is scheduled for construction in FY22-23.

Annual Budget FY 2021-2022

# **CITY OF WASHINGTON**



STP No. 2, Phase 2B Construction Account (Fund 516, Department 512)										
Account #	Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance						0	(25,366)	0		
Revenues and Transfers In										
340-5000	Bond Proceeds		0	0	0	0	0	0	#DIV/0!	
390-5000	Transfer from Sewer O & M		21,981	120,496	305,500	339,066	172,500	(133,000)	-43.54%	
	TOTAL REVENUES		21,981	120,496	305,500	339,066	172,500	(133,000)	-43.54%	
Expenditures and Transfers Out										
	Capital									
800-2000	Purchase - Building/Property		0	0	60,000	43,200	60,000	0	0.00%	
800-3000	Purchase - System		0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering		33,277	125,712	238,000	263,000	105,000	(133,000)	-55.88%	
800-3200	Purchase - System Legal		0	2,280	7,500	7,500	7,500	0	0.00%	
	TOTAL CAPITAL		33,277	127,992	305,500	313,700	172,500	(133,000)	-43.54%	
	TOTAL EXPENDITURES		33,277	127,992	305,500	313,700	172,500	(133,000)	-43.54%	
	REVENUE OVER (UNDER) EXPENDITURES		(11,296)	(7,496)	0	25,366	0			
Ending Fund Balance							0			

# SEWER BOND PRINCIPAL AND INTEREST ACCOUNT – 2009 IEPA Loan (Fund 517)

## Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2009 to finance the expansion of the City's Wastewater Treatment Plant No. 2. The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate for a twenty-year term with 25% of the loan amount forgiven. The final loan amount was \$5,600,229 including construction period interest. The bonds will be retired in November 2030.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Sewer Bond Principal and Interest Account - 2009 IEPA Loan (Fund 517)										
Account #	Account Description			Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						131,782	131,666	131,666		
Revenues and Transfers In										
380-1000	Interest Income			2,612	2,085	1,500	100	100	(1,400)	-93.33%
390-2100	Transfer from Sewer Connection Fees			285,847	285,444	287,946	289,346	289,346	1,400	0.49%
	TOTAL REVENUES			288,459	287,529	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	0	0.00%
	TOTAL DEBT SERVICE			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	0	0.00%
	REVENUE OVER (UNDER) EXPENDITURES			(987)	(1,917)	0	0	0		
Ending Fund Balance								131,666		

# SEWER BOND RESERVE ACCOUNT – 2009 IEPA Loan (Fund 514)

## Core Service, Purpose or Function

This account was established in accordance with the covenants of the bond issue to provide funding to avoid default in making principal and interest payments on the outstanding bonds. The 2009 IEPA loan requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24<sup>th</sup> of the maximum annual debt service until such time as the sum of \$289,446 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied (which equals the annual debt service amount of \$289,446).

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**CITY OF WASHINGTON**





Sewer Bond Reserve Account - 2009 IEPA Loan (Fund 514)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				289,446	289,446	289,446			
Revenues and Transfers In									
	TOTAL REVENUES	0	0	0	0	0	0	#DIV/0!	
Expenditures and Transfers Out									
	TOTAL EXPENDITURES	0	0	0	0	0	0	#DIV/0!	
	REVENUE OVER (UNDER) EXPENDITURES	0	0	0	0	0			
Ending Fund Balance						289,446			

# SEWER BOND DEPRECIATION ACCOUNT – 2009 IEPA Loan (Fund 515)

## Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The 2009 IEPA loan requires monthly transfers in the amount of \$4,205 to meet the bond depreciation reserve covenants. This total reserve obligation of \$521,553 was fully satisfied in FY18-19.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Sewer Bond Depreciation Account - 2009 IEPA Loan (Fund 515)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	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	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>14,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
Expenditures and Transfers Out									
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>14,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Ending Fund Balance						521,553			

# SEWER BOND PRINCIPAL AND INTEREST ACCOUNT -- 1997 IEPA Loan (Fund 513)

## Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 1997 to finance the expansion of the city's Wastewater Treatment Plant #2. The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan was paid off in August 2017 and the remaining balance was transferred back to the Sewer Fund in FY18-19.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Sewer Bond Principal and Interest Account - 1997 IEPA Loan (Fund 513)										
Account #		Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						0	0	0		
Revenues and Transfers In										
		TOTAL REVENUES		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	🟢 #DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS			44,913	0	0	0	0	0	🟢 #DIV/0!
		TOTAL EXPENDITURES		44,913	0	0	0	0	0	🟢 #DIV/0!
		REVENUE OVER (UNDER) EXPENDITURES		(44,913)	0	0	0	0		
Ending Fund Balance								0		

# SEWER BOND RESERVE ACCOUNT – 1997 IEPA Loan (Fund 514)

## Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to prevent default in making principal and interest payments on the outstanding bonds. The 1997 IEPA loan required monthly transfers to the Sewer Bond Reserve Account in an amount equal to  $1/120^{\text{th}}$  of the maximum annual debt service until such time as the sum of \$202,116 (maximum annual debt service) had been accumulated. This reserve obligation was fully satisfied in FY07-08 (which equals the annual debt service amount of \$202,116). The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan was paid off in August 2017 and the remaining balance was transferred to the Sewer Fund in FY18-19.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Sewer Bond Reserve Account - 1997 IEPA Loan (Fund 514)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	0			
Revenues and Transfers In									
	TOTAL REVENUES	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	#DIV/0!	
	TOTAL INTER/INTRAFUND TRANSFERS	202,116	0	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	202,116	0	0	0	0	0	#DIV/0!	
	REVENUE OVER (UNDER) EXPENDITURES	(202,116)	0	0	0	0			
Ending Fund Balance						0			

# SEWER BOND DEPRECIATION ACCOUNT – 1997 IEPA Loan (Fund 515)

## Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The 1997 IEPA loan required monthly transfers in the amount of \$1,200 to meet the bond covenants. This reserve obligation was fully satisfied during FY07-08 (which totals \$145,000). The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan was paid off in August 2017 and the remaining balance was transferred to the Sewer Fund in FY18-19.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**





Sewer Bond Depreciation Account - 1997 IEPA Loan (Fund 515)										
Account #	Account Description			Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						0	0	0		
Revenues and Transfers In										
		TOTAL REVENUES		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	#DIV/0!
		TOTAL INTER/INTRAFUND TRANSFERS		145,000	0	0	0	0	0	#DIV/0!
		TOTAL EXPENDITURES		145,000	0	0	0	0	0	#DIV/0!
		REVENUE OVER (UNDER) EXPENDITURES		(145,000)	0	0	0	0		
Ending Fund Balance								0		

# MOTOR EQUIPMENT REPLACEMENT FUND (Fund 502)

## Core Service, Purpose or Function

The City budgets for costs associated with services, supplies, maintenance and repairs of its fleet of vehicles and equipment as well as for the eventual replacement of that same equipment. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the vehicle). In 2021, the City approved a contract with Enterprise Fleet Management to administer the replacement of certain Public Works and Police vehicles through an equity lease arrangement.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



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 (%)	
Beginning Fund Balance				1,669,472	1,848,697	2,130,997			
Revenues and Transfers In									
360-1000	Fuel Sales	16,724	15,380	15,000	13,000	15,000	0	0.00%	
380-1000	Interest Income	24,404	27,780	16,000	18,000	12,000	(4,000)	-25.00%	
380-9000	Misc. Income	352	0	0	0	0	0	#DIV/0!	
390-9800	Sale of Equipment	0	0	0	0	0	0	#DIV/0!	
390-1500	Transfer from Water	139,000	95,000	74,500	74,500	82,500	8,000	10.74%	
390-2000	Transfer from Sewer	78,000	130,000	205,000	205,000	209,500	4,500	2.20%	
390-3000	Transfer from Streets	390,000	370,000	403,500	403,500	576,000	172,500	42.75%	
390-3500	Transfer from Leg/Adm	3,400	0	600	600	0	(600)	-100.00%	
390-4000	Transfer from Police	255,000	190,000	375,000	375,000	254,000	(121,000)	-32.27%	
390-6000	Transfer from Planning, Zoning & Code Enforcement	2,100	3,800	3,200	3,200	0	(3,200)	-100.00%	
390-4500	Transfer from Cemetery	9,000	9,000	21,500	21,500	9,710	(11,790)	-54.84%	
390-5000	Transfer from Pol. Spec. Proj. - Drug Enforcement	37,196	0	0	0	0	0	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>955,176</b>	<b>840,960</b>	<b>1,114,300</b>	<b>1,114,300</b>	<b>1,158,710</b>	<b>44,410</b>	<b>3.99%</b>	
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	72,593	77,966	77,000	80,000	83,000	6,000	7.79%	
410-1500	Salaries - Standby	180	270	500	300	500	0	0.00%	
410-2000	Salaries - Overtime	5,473	3,942	6,000	7,700	6,500	500	8.33%	
410-3000	Unused Sick Time/GHIP	630	1,400	1,200	900	1,300	100	8.33%	
420-1000	Salaries - Part-Time	0	0	6,400	0	0	(6,400)	-100.00%	
450-1000	Group Insurance	24,809	23,075	26,000	24,000	27,000	1,000	3.85%	
450-1100	Health Savings Plan Contribution	1,116	1,132	1,200	1,100	1,200	0	0.00%	
450-1200	Retiree Health Insurance	0	0	0	0	0	0	#DIV/0!	
450-2000	Unemployment Taxes	68	88	100	100	110	10	10.00%	
450-2500	Workers Compensation Insurance	2,138	2,034	2,500	2,200	2,400	(100)	-4.00%	
470-1000	Uniform Allowance	234	450	500	450	500	0	0.00%	
	<b>TOTAL PERSONNEL</b>	<b>107,241</b>	<b>110,357</b>	<b>121,400</b>	<b>116,750</b>	<b>122,510</b>	<b>1,110</b>	<b>0.91%</b>	

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 (%)
<b>Operations</b>								
510-1000	R & M Building - Contractual	371	139	2,600	2,000	2,000	(600)	-23.08%
510-8000	R & M - Contractual	62,383	61,121	60,100	65,100	65,100	5,000	8.32%
530-2500	Drug & Alcohol Testing Expense	49	20	50	50	50	0	0.00%
530-4000	Professional Fees	0	0	500	2,500	2,500	2,000	400.00%
550-1500	Communications	0	2	0	50	50	50	#DIV/0!
560-1000	Membership Dues	0	0	0	0	0	0	#DIV/0!
560-1500	Training	0	883	1,950	1,000	1,200	(750)	-38.46%
560-2500	Reference Materials/Manuals	0	0	250	50	200	(50)	-20.00%
590-1000	Property Insurance	31,868	36,203	39,000	37,000	40,000	1,000	2.56%
590-2000	Lease/Rent Expense	7,000	7,000	7,000	7,000	106,941	99,941	1427.73%
610-8000	R & M - Commodities	66,672	64,481	60,000	60,000	60,000	0	0.00%
650-1500	Operating Supplies	1,699	1,466	2,000	1,000	1,800	(200)	-10.00%
650-2000	Miscellaneous Equipment	1,533	959	2,500	2,500	2,500	0	0.00%
650-3000	Fuel	148,995	145,641	175,000	130,000	175,000	0	0.00%
910-1900	COVID-19 Expenses	0	858	0	1,000	1,000	1,000	#DIV/0!
910-9000	Miscellaneous Expense	868	889	1,000	1,000	1,000	0	0.00%
	<b>TOTAL OPERATIONS</b>	<b>321,438</b>	<b>319,662</b>	<b>351,950</b>	<b>310,250</b>	<b>459,341</b>	107,391	30.51%
<b>Capital</b>								
800-1500	Purchase - Vehicles and Equipment	444,748	323,394	101,000	55,000	578,000	477,000	472.28%
	<b>TOTAL CAPITAL</b>	<b>444,748</b>	<b>323,394</b>	<b>101,000</b>	<b>55,000</b>	<b>578,000</b>	477,000	472.28%
<b>Interfund Transfers</b>								
	Transfer to Building Maintenance Fund	0	0	0	350,000	0	0	#DIV/0!
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	0	#DIV/0!
	<b>TOTAL EXPENDITURES</b>	<b>873,427</b>	<b>753,413</b>	<b>574,350</b>	<b>832,000</b>	<b>1,159,851</b>	585,501	101.94%
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>81,749</b>	<b>87,547</b>	<b>539,950</b>	<b>282,300</b>	<b>(1,141)</b>		
<b>Ending Fund Balance</b>						<b>2,129,856</b>		
<b>Depreciation Expense</b>								
990-6500	Depreciation Expense - Motorized Equipment	322,354	352,632	350,000	375,000	300,000		
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>322,354</b>	<b>352,632</b>	<b>350,000</b>	<b>375,000</b>	<b>300,000</b>		

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE FY 2021-22														
updated 3/4/2021									MERF Replacement					
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Funding
POLICE DEPARTMENT														
1	Police	2020	19-20	0200				42,851				2025		
2	Police	2016	15-16	0153				36,008				2021		
3	Police	2017	17-18	0178				34,213				2022		
4	Police	2017	17-18	0179				33,776				2021		
5	Police	2016	18-19	0186				24,695				2022		
6	Police	2019	18-19	0191				37,683				2024		
7	Police	2017	16-17	0168				36,370				2021		
8	Police	2016	15-16	0154				41,732				2021		
9	Police	2017	17-18	0175				26,797				2022		
10	Police	2019	19-20	0203				19,214				2024		
11	Police	2017	16-17	0169				36,201				2022		
12	Police	2015	17-18	0174				27,356				2022		
13	Police	2017	17-18	0173				63,655				2021		
14	Police	2018	18-19	0189				40,646				2023		
15	Police	2017	17-18	0176				20,000						4,637
16	Police	2019	18-19					10,500						
17	Police	2019	18-19					10,500						
18	Police	2008	08-09	0101				47,000				2021		
19	Police	2020	19-20	0201				45,472				2025		
20	Police	2020	19-20	0202				44,702				2025		
	Police	1948	Donated	0142										
														4,637

MOTOR EQUIPMENT REPLACEMENT FUND																
INVENTORY AND REPLACEMENT SCHEDULE																
FY 2021-22																
updated 3/4/2021									MERF Replacement							
Vehicle #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #		Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Funding	
PUBLIC WORKS/ADMINISTRATIVE																
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	1HTWDAZRODH299246	M	191904	127,471	157,500	12	24-25			(6,234)	
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	1HTWDAZR6DH299249	M	191903	123,827	176,548	12	24-25			(723)	
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4)	1FMJU1G55EEF63244	M	201040	30,126				2022			
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab	1FTKR1ED9BPA80019	M	186404	13,284				2022			
L-5	Streets	2019	18-19	0196	International 7400 5YD Single Axle	3HAWDTAR5KL368740	M	157161	136,315	188,000	12	30-31			9,843	
L-6	Streets	2017	16-17	0167	International 7400 5YD Single Axle	1HTWDSTR4HH570555	M	211130	121,537	173,283	12	28-29			14,440	
L-7	Sewer	2019	18-19	0188	International 7400 Tandem	3HAWHTAT7KL769237	M	141671	149,004	212,444	12	30-31			17,704	
L-8	W/S Mtnce.	2019	18-19	0193	Ford F550 Crew Cab 4 x 2	1FD0W5GT9KED00309	M	218411	61,674	87,932	12	30-31			7,328	
L-9	Streets	2020	19-20	0204	International HV507 Single Axle	3HAEDTAR9LL619126	M	61779	140,000	194,000	12	31-32			11,027	
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Pafco Box	1GBOCVG4D4150388	M	192223	28,764				2022			
L-11	Streets	2017	16-17	0171	International 7400 5YD Single Axle	1HTWDSTR4HH570554	M	211141	129,592	177,500	12	28-29			8,130	
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	201609SNF54703BAH	M	206538	252,500	339,339	10	25-26			33,934	
L-13	Streets	2012	12-13	0130	Caterpillar 420F IT	JWJ00491	NO PLATES		Orig. leased - began funding FY 16-17			22-23			19,335	
L-14	W/S Mtnce.	2020	19-20	0205	Vac-Con Sewer Cleaner	1FVHG3FE3LHLH5745	M	863T374		598,000	10	29-30			51,686	
L-15	W/S Mtnce.	2013	13-14	0141	Chevrolet C2500 w/ Pafco Box	1GB0CVC6GD160419	M	199488	27,677				2022			
L-16	W/S Mtnce.	2011	10-11	0116	Ford E350 Sewer TV	1FDWE3FL5BDA48101	M	184584	110,340	50,000	15	25-26			6,729	
L16A	W/S Mtnce.	2011	10-11		Camera for Sewer TV truck					150,000	10	21-22		150,000	50,102	
L-17	Pub. Works Admin.	2011	10-11	0114	Ford Escape	1FMCU9C78BKA62845	M	184667	19,066				2021			
L-18	W/S Mtnce.	2013	13-14	0135	Ford F150 (4x4) Super Cab	1FTEX1EM2DKE83682	M	194745	25,148				2022			
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Pafco Box	1GBOCVG8D6F150619	M	192224	25,403				2022			
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	1FTKR4EE3BPA78244	M	186405	15,827				2021			
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	1FTBF2A6XGEA72715	M	206022	18,731				2022			
L-22	Admin.	2019	18-19	0194	Ford Taurus	1FAHP2D88KG109929	M	159574	20,244				2025			
L-23	Streets	2011	10-11	0115	2011 International Dump	1HTWDAZR5BJ394388	M	185955	121,877	161,197	12	22-23			2,487	
L-24																
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	1FDRF3G66GEA72718	M	206021	23,262				2023			
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT	1FTKR4EE18PA78243	M	187756	16,193				2021			
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	1FTBF2A61GEA72716	M	206020	19,031				2023			
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	1FTBF2B65GEA72717	M	206024	21,661				2023			
L-29	Pub. Works Admin.	2007			Chevrolet Equinox	2CNDL73F476048955	M	223832					2021			
L-30	Streets	2019	18-19	0190	Ford F250 4WD	1FTBF2B67KEC69333	M	163833	27,278				2025			
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	1FDWF36558EA08408	M	163825	26,028				2023			
L-32	Sewer	2021	20-21		Ford F250 4 x 4	1FTBF2B66MED05712		3167886	29,649				2025			
L-33	Streets	2012	12-13	0131	Caterpillar 420F IT	JWJ00656	NO PLATES		Orig. leased - began funding FY 16-17			21-22		135,000	44,050	
L-34	W/S Mtnce.	2008	19-20	0197	Ford F550 Bucket Truck	1FDAF57R18ED92890	M	192129	49,778	77,553	15	34-35			5,170	
L-35	W/S Mtnce.	2002	01-02	501-0005	Sewer Jetting Machine	2512	NO PLATES		24,030	42,137	15	22-23		fully funded	1,227	
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLx/XPS	0262CLTMW00798	NO PLATES		Orig. leased - began funding FY 16-17			22-23			7,717	
L-37	Streets	2016	16-17	0160	Ford F250 Super Duty Truck	1FTBF2A64GEB11024	M	209132	23,290				2023			
L-38	W/S Mtnce.	2017	17-18	0184	Caterpillar 299D2 XHP Skidsteer	DX202425			65,012	87,371	10	27-28			8,737	
															540,499	

# CAPITAL REPLACEMENT FUND (Fund 505)

## Core Service, Purpose or Function

This fund was established in FY16-17 to provide funding for non-motorized capital equipment as deemed necessary. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the equipment).

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Capital Equipment Replacement Fund (Fund 505, Department 000)									
Account #		Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance					561,662	581,111	744,679		
Revenues and Transfers In									
	380-1000	Interest Income	4,387	4,906	2,500	250	200	(2,300)	-92.00%
	390-5000	Transfer from Water	30,712	30,712	30,712	30,712	30,712	0	0.00%
	390-5100	Transfer from Sewer	53,508	53,508	53,508	53,508	53,508	0	0.00%
	390-1000	Transfer from Legislative/Administrative	300	300	300	300	300	0	0.00%
	390-1300	Transfer from Streets	9,151	9,151	9,151	9,151	9,151	0	0.00%
	390-1600	Transfer from Planning, Zoning & Code Enforcement	2,500	2,500	2,500	2,500	2,500	0	0.00%
	390-1200	Transfer from City Hall	9,828	9,828	9,828	9,828	9,828	0	0.00%
	390-1400	Transfer from Police	20,462	20,462	20,462	20,462	20,462	0	0.00%
	390-1500	Transfer from Police Special Projects	15,008	15,008	15,008	15,008	15,008	0	0.00%
	390-2100	Transfer from Emergency Management Agency (EMA)	21,849	21,849	21,849	21,849	21,849	0	0.00%
		TOTAL REVENUES	167,705	168,224	165,818	163,568	163,518	(2,300)	-1.39%
Expenditures and Transfers Out									
		TOTAL EXPENDITURES	0	0	0	0	0	0	#DIV/0!
		REVENUE OVER (UNDER) EXPENDITURES	167,705	168,224	165,818	163,568	163,518		
Ending Fund Balance							908,197		
Depreciation Expense									
		Depreciation Expense - Buildings	3,029	6,086	4,200	6,500	6,500		
		TOTAL DEPRECIATION EXPENSE	3,029	6,086	4,200	6,500	6,500		



# **BUILDING MAINTENANCE FUND (Fund 508)**

## **Core Service, Purpose or Function**

This new fund was established in FY21-22 as provided for by the Capital Improvement Plan to provide funding for building maintenance and upgrades. The fund was seeded in FY20-21 through a transfer of excess reserves from the Motorized Equipment Replacement Fund (MERF) in the amount of \$350,000 with planned annual transfers from using departments of \$81,120 in each of the next 5 years.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Building Maintenance Fund (Fund 508, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				0	0	350,000		
Revenues and Transfers In								
390-1500	Transfer from Water	0	0	0	0	15,400	15,400	#DIV/0!
390-2000	Transfer from Sewer	0	0	0	0	32,500	32,500	#DIV/0!
	Transfer from MERF	0	0	0	350,000	0	0	#DIV/0!
390-3000	Transfer from Streets	0	0	0	0	9,000	9,000	#DIV/0!
	Transfer from City Hall	0	0	0	0	16,200	16,200	#DIV/0!
390-4000	Transfer from Police	0	0	0	0	2,400	2,400	#DIV/0!
	Transfer from Fire & Rescue	0	0	0	0	5,680	5,680	#DIV/0!
	<b>TOTAL REVENUES</b>	0	0	0	350,000	81,180	81,180	#DIV/0!
Expenditures and Transfers Out								
Operations								
510-1000	R & M Building - Contractual	0	0	0	0	93,000	93,000	#DIV/0!
530-4000	Professional Fees	0	0	0	0	100,000	100,000	#DIV/0!
	<b>TOTAL OPERATIONS</b>	0	0	0	0	193,000	193,000	#DIV/0!
Capital								
800-2000	Purchase - Building/Property	0	0	0	0	135,000	135,000	#DIV/0!
	<b>TOTAL CAPITAL</b>	0	0	0	0	135,000	135,000	#DIV/0!
	<b>TOTAL EXPENDITURES</b>	0	0	0	0	328,000	328,000	#DIV/0!
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	0	0	0	350,000	(246,820)		
Ending Fund Balance						103,180		
Depreciation Expense								
	Depreciation Expense - Buildings	0	0	0	0	5,000		
	<b>TOTAL DEPRECIATION EXPENSE</b>	0	0	0	0	5,000		

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	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00
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	\$ 5,000				
LED Lighting		\$ 7,000	\$ 7,000				
Property Acquisition		\$ 90,000	\$ -	\$ 90,000			
Demolition		\$ 12,000	\$ -	\$ 12,000			
Paving		\$ 20,000	\$ -	\$ 20,000			
Total		\$ 134,000	\$ 12,000	\$ 122,000	\$ -	\$ -	\$ -
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 standard 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 standard efficiency gas-fired unit heaters		\$ 10,300		\$ 10,300			
One gas-fired standard efficiency 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 Efficiency Gas-Fired Furnace							
Remove and Replace		\$ 3,000			\$ 3,000		
One Small Exhaust 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	\$ 100,000				
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	\$ 100,000	\$ -	\$ 7,500	\$ -	\$ 2,000

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	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00
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/Toliet	\$ 12,000	\$ 6,000	\$ 6,000				
Demo Sludge Drying beds	\$ 30,000	\$ 30,000					
Demo Sludge Digester	\$ 25,000	\$ 25,000					
Demo Trickling Filter	\$ 20,000	\$ 20,000					
Demo Aeration Bay	\$ 14,000		\$ 14,000				
Demo Clarifiers	\$ 18,000		\$ 18,000				
Demo Office/Sludge Pump	\$ 12,000		\$ 12,000				
Wet Well outside Filter Building	\$ 12,000		\$ 12,000				
Demo Liftstation	\$ 6,000		\$ 6,000				
Demo Grit Chamber	\$ 8,000		\$ 8,000				
Total	\$ 157,000	\$ 81,000	\$ 76,000	\$ -	\$ -	\$ -	
700 Woodland Trail Filter Building							
Demo Inside Filters, Blowers, Pumps, etc	\$ 50,000		\$ 50,000				
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			\$ 8,500			
Mechanical							
Gas Fired Unit Heaters							
Remove and replace	\$ 8,500			\$ 8,500			
Total	\$ 105,000	\$ -	\$ 88,000	\$ 17,000	\$ -	\$ -	
955 Ernest Street - Waste Water Treatment Plant #2							
Mechanical							
Electric Baseboard Heaters							
Remove and replace	\$ 3,000						\$ 3,000
Electric 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. Wilmore 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 Exhaust 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	\$ 328,000	\$ 353,400	\$ 28,500	\$ 39,000	\$ 7,000	

# CEMETERY FUND (Fund 200)

## Core Service, Purpose or Function

The City is responsible for the operation, maintenance and perpetual care of the Glendale Cemetery buildings and grounds. The Cemetery is intended to operate similar to an enterprise fund with expenses being fully paid from revenues derived from the operation.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



Cemetery Account (Fund 200, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				230,831	230,522	164,697			
Revenues and Transfers In									
360-1000	Grave Sites	32,900	20,600	25,000	30,000	25,000	0	0.00%	
360-1100	Columbarium Niche Sales	3,950	600	2,000	2,000	2,000	0	0.00%	
360-5000	Footings	600	1,500	1,500	1,500	1,500	0	0.00%	
360-5100	Interment Fees	32,350	42,850	35,000	42,000	40,000	5,000	14.29%	
380-1000	Interest Revenue	4,424	2,946	2,500	500	500	(2,000)	-80.00%	
380-9000	Miscellaneous Revenue	30	630	300	0	0	(300)	-100.00%	
	<b>TOTAL REVENUES</b>	<b>74,254</b>	<b>69,126</b>	<b>66,300</b>	<b>76,000</b>	<b>69,000</b>	<b>2,700</b>	<b>4.07%</b>	
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	9,658	10,507	8,000	7,800	21,000	13,000	162.50%	
410-2000	Salaries - Overtime	850	457	1,000	1,200	3,500	2,500	250.00%	
410-3000	Unused Sick Time/GHIP	81	124	250	200	400	150	60.00%	
420-1000	Salaries - Part-Time	36,367	42,788	45,000	43,000	35,000	(10,000)	-22.22%	
430-1000	Salaries - Elected Officials	7,861	8,132	8,500	8,500	8,600	100	1.18%	
450-1000	Group Insurance	3,363	3,890	7,000	4,000	13,500	6,500	92.86%	
450-1100	Health Savings Plan Contribution	0	0	200	200	500	300	150.00%	
450-1200	Retiree Health Insurance	2,100	3,300	3,400	3,700	3,200	(200)	-5.88%	
450-2000	Unemployment Taxes	116	119	150	250	300	150	100.00%	
450-2500	Workers Compensation Insurance	1,786	1,471	1,900	1,600	1,700	(200)	-10.53%	
470-1000	Uniform Allowance	0	0	0	50	300	300	#DIV/0!	
	<b>TOTAL PERSONNEL</b>	<b>62,182</b>	<b>70,788</b>	<b>75,400</b>	<b>70,500</b>	<b>88,000</b>	<b>12,600</b>	<b>16.71%</b>	

Cemetery Account (Fund 200, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Operations</b>								
510-1500	R & M Equipment - Contractual	0	0	250	100	250	0	0.00%
510-7000	R & M Grounds - Contractual	5,324	6,080	10,000	8,000	10,500	500	5.00%
530-2000	Legal Fees	54	0	0	0	0	0	#DIV/0!
550-1000	Postage	179	151	200	200	200	0	0.00%
550-1500	Communications	412	185	250	0	250	0	0.00%
570-3000	Electricity	1,436	1,864	1,600	1,600	1,600	0	0.00%
590-1000	Property Insurance	236	112	150	100	100	(50)	-33.33%
590-2000	Lease/Rent Expense	402	0	200	100	200	0	0.00%
610-1500	R & M Equipment - Commodities	64	186	150	125	150	0	0.00%
610-7000	R & M Grounds - Commodities	364	4,120	3,500	1,500	2,500	(1,000)	-28.57%
650-1000	Office Supplies	31	20	50	25	40	(10)	-20.00%
650-1500	Operating Supplies	23	17	50	75	100	50	100.00%
650-2000	Miscellaneous Equipment	1,844	905	2,250	1,000	1,950	(300)	-13.33%
910-1900	COVID-19 Expenses	0	0	0	500	500	500	#DIV/0!
910-9000	Miscellaneous Expense	9,096	608	500	500	500	0	0.00%
	<b>TOTAL OPERATIONS</b>	<b>19,465</b>	<b>14,248</b>	<b>19,150</b>	<b>13,825</b>	<b>18,840</b>	<b>(310)</b>	<b>-1.62%</b>
<b>Capital</b>								
800-1500	Purchase - Equipment	0	0	5,000	5,000	4,000	(1,000)	-20.00%
800-2000	Purchase - Cemetery Improvements	0	30,781	32,000	31,000	30,000	(2,000)	-6.25%
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>30,781</b>	<b>37,000</b>	<b>36,000</b>	<b>34,000</b>	<b>(3,000)</b>	<b>-8.11%</b>
<b>Interfund Transfers</b>								
950-1800	Transfer to MERF	9,000	9,000	21,500	21,500	9,710	(11,790)	-54.84%
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>9,000</b>	<b>9,000</b>	<b>21,500</b>	<b>21,500</b>	<b>9,710</b>	<b>(11,790)</b>	<b>-54.84%</b>
	<b>TOTAL EXPENDITURES</b>	<b>90,647</b>	<b>124,817</b>	<b>153,050</b>	<b>141,825</b>	<b>150,550</b>	<b>(2,500)</b>	<b>-1.63%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(16,393)</b>	<b>(55,691)</b>	<b>(86,750)</b>	<b>(65,825)</b>	<b>(81,550)</b>		
<b>Ending Fund Balance</b>						<b>83,147</b>		

# EMERGENCY MANAGEMENT AGENCY (EMA) FUND (Fund 201)

## Core Service, Purpose or Function

The City provides emergency management and assistance under the supervision and direction of the Chief of Police.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**





Emergency Management Agency Fund (Fund 201, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				61,439	63,634	68,153		
Revenues and Transfers In								
310-1000	Property Taxes	3,290	3,288	4,100	4,137	4,142	42	1.0%
380-1000	Interest Income	843	653	600	30	30	(570)	-95.0%
390-1000	Transfer from General Fund	33,000	22,000	42,000	30,000	50,000	8,000	19.0%
	<b>TOTAL REVENUES</b>	<b>37,133</b>	<b>25,941</b>	<b>46,700</b>	<b>34,167</b>	<b>54,172</b>	<b>7,472</b>	<b>16.0%</b>
Expenditures and Transfers Out								
Operations								
510-1000	R & M Building - Contractual	0	0	0	0	100	100	#DIV/0!
510-1500	R & M Equipment - Contractual	3,531	0	21,500	1,000	5,500	(16,000)	-74.4%
550-1500	Communications	0	0	2,000	0	0	(2,000)	-100.0%
590-1000	Property Insurance	498	948	1,200	1,200	1,300	100	8.3%
590-2000	Lease/Rent Expense	2,040	2,055	2,600	2,100	2,400	(200)	-7.7%
610-1500	R & M Equipment - Commodities	0	0	2,000	1,000	1,500	(500)	-25.0%
650-2000	Miscellaneous Equipment	375	628	1,500	2,333	41,500	40,000	2666.7%
910-9000	Miscellaneous Expense	0	0	200	166	1,000	800	400.0%
	<b>TOTAL OPERATIONS</b>	<b>6,444</b>	<b>3,631</b>	<b>31,000</b>	<b>7,799</b>	<b>53,300</b>	<b>22,300</b>	<b>71.9%</b>
Interfund Transfers								
950-2000	Transfer to Capital Equipment Repl. Fund	21,849	21,849	21,849	21,849	21,849	0	0.0%
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>21,849</b>	<b>21,849</b>	<b>21,849</b>	<b>21,849</b>	<b>21,849</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>28,293</b>	<b>25,480</b>	<b>52,849</b>	<b>29,648</b>	<b>75,149</b>	<b>22,300</b>	<b>42.2%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>8,840</b>	<b>461</b>	<b>(6,149)</b>	<b>4,519</b>	<b>(20,977)</b>		
Ending Fund Balance						47,176		

# AUDIT FUND (Fund 202)

## Core Service, Purpose or Function

The City is obligated to have an independent annual audit of its financial statements. The City contracts for these professional services on a multi-year basis.

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**CITY OF WASHINGTON**



Audit Fund (Fund 202, Department 000)									
Account #	Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance					45,395	45,251	48,556		
Revenues and Transfers In									
310-1000	Property Taxes		28,848	28,825	29,000	29,000	29,000	0	0.0%
380-1000	Interest Income		726	556	500	25	25	(475)	-95.0%
	TOTAL REVENUES		29,574	29,381	29,500	29,025	29,025	(475)	-1.6%
Expenditures and Transfers Out									
	Operations								
530-2000	Legal Fees		0	277	0	120	200	200	#DIV/0!
530-4000	Professional Fees		26,213	26,100	29,000	25,600	28,000	(1,000)	-3.4%
	TOTAL OPERATIONS		26,213	26,377	29,000	25,720	28,200	(800)	-2.8%
	REVENUE OVER (UNDER) EXPENDITURES		3,361	3,004	500	3,305	825		
Ending Fund Balance							49,381		

# LIABILITY INSURANCE FUND (Fund 203)

## Core Service, Purpose or Function

The City purchases liability insurance to protect against financial losses that may result from claims for damages to others.

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**CITY OF WASHINGTON**



Liability Insurance Fund (Fund 203, Department 000)										
Account #		Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						240,216	239,841	255,141		
Revenues and Transfers In										
	310-1000	Property Taxes		103,482	103,292	100,000	100,000	100,000	0	0.0%
	380-1000	Interest Income		3,232	2,580	2,100	300	300	(1,800)	-85.7%
		TOTAL REVENUES		106,714	105,872	102,100	100,300	100,300		
Expenditures and Transfers Out										
	Operations									
	590-1500	Liability Insurance		90,887	80,755	93,000	85,000	95,000	2,000	2.2%
		TOTAL OPERATIONS		90,887	80,755	93,000	85,000	95,000	2,000	2.2%
		REVENUE OVER (UNDER) EXPENDITURES		15,827	25,117	9,100	15,300	5,300		
Ending Fund Balance								260,441		

# MOTOR FUEL TAX FUND (Fund 206)

## Core Service, Purpose or Function

All municipalities receive a portion of the Illinois Motor Fuel Tax. The monies are allocated on the basis of population and are generally available for the construction and maintenance of municipal streets. Funds from the Transportation Renewal Fund derived from a portion of the increased Illinois Motor Fuel Tax were added during FY19-20. Funds from the Rebuild Illinois grant that was awarded in the amount of \$1,091,766 over the next three years are deposited into the Motor Fuel Tax Fund.

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**CITY OF WASHINGTON**



Motor Fuel Tax Fund (Fund 206, Department 000)										
Account # Account Description				Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						1,798,135	1,866,696	1,859,911		
Revenues and Transfers In										
340-2000	State Allotment			420,521	405,913	375,000	341,000	380,000	5,000	1.33%
340-2000	High Growth			25,967	6,456	0	43,382	0	0	#DIV/0!
340-2200	Transportation Renewal Fund			0	205,400	252,000	246,000	272,500	20,500	8.13%
340-4500	Rebuild Illinois Grant			0	0	0	545,883	363,922	363,922	#DIV/0!
380-1000	Interest Income			15,102	16,160	11,000	2,000	1,000	(10,000)	-90.91%
390-1000	Transfer from General Fund			0	46	0	0	0	0	#DIV/0!
		TOTAL REVENUES		461,590	633,975	638,000	1,178,265	1,017,422	379,422	59.47%
Expenditures and Transfers Out										
	Capital									
800-4000	Purchase - System			0	0	825,000	890,050	1,200,000	375,000	45.45%
800-4100	Purchase - System Engineering			0	14,686	30,000	295,000	450,000	420,000	1400.00%
		TOTAL CAPITAL		0	14,686	855,000	1,185,050	1,650,000	795,000	92.98%
		TOTAL EXPENDITURES		0	14,686	855,000	1,185,050	1,650,000	795,000	92.98%
		REVENUE OVER (UNDER) EXPENDITURES		461,590	619,289	(217,000)	(6,785)	(632,578)		
Ending Fund Balance								1,227,333		

# ILLINOIS MUNICIPAL RETIREMENT FUND (Fund 207)

## Core Service, Purpose or Function

The City provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program. The employee contribution for the fund is 4.5% as provided by statute and the City contribution is 14.32% for 2021.

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**CITY OF WASHINGTON**





Illinois Municipal Retirement Fund (Fund 207, Department 000)										
Account #	Account Description			Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						368,936	368,257	362,457		
Revenues and Transfers In										
310-1000	Property Taxes			373,027	342,649	345,000	345,000	362,000	17,000	4.9%
340-1500	Property Repl. Tax			13,645	12,993	14,000	14,000	15,000	1,000	7.1%
380-1000	Interest Income			5,377	5,426	3,600	200	200	(3,400)	-94.4%
390-1500	Transfer from Water Fund			18,000	16,000	19,000	20,000	23,000	4,000	21.1%
390-2000	Transfer from Sewer Fund			22,000	23,000	24,000	25,000	27,000	3,000	12.5%
		TOTAL REVENUES		432,049	400,068	405,600	404,200	427,200	21,600	5.3%
Expenditures and Transfers Out										
	Personnel									
590-1500	IMRF Payments			324,788	328,599	420,000	410,000	450,000	30,000	7.1%
		TOTAL PERSONNEL		324,788	328,599	420,000	410,000	450,000	30,000	7.1%
		REVENUE OVER (UNDER) EXPENDITURES		107,261	71,469	(14,400)	(5,800)	(22,800)		
Ending Fund Balance								339,657		

# **SOCIAL SECURITY/MEDICARE FUND (Fund 209)**

## **Core Service, Purpose or Function**

This fund accounts for transactions related to the payment of SSI/Medicare contributions (7.65% of subject wages).

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**CITY OF WASHINGTON**



Social Security/Medicare Fund (Fund 209, Department 000)										
Account #	Account Description			Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						314,334	368,257	360,457		
Revenues and Transfers In										
	310-1000	Property Taxes		288,490	292,993	295,000	295,000	316,000	21,000	7.1%
	340-1500	Property Repl. Tax		11,269	11,110	11,000	11,000	12,500	1,500	13.6%
	380-1000	Interest Income		5,099	4,733	3,500	200	200	(3,300)	-94.3%
	390-1500	Transfer from Water Fund		35,200	36,000	39,000	38,500	44,000	5,000	12.8%
	390-2000	Transfer from Sewer Fund		44,300	45,000	49,000	47,500	51,300	2,300	4.7%
		TOTAL REVENUES		384,358	389,836	397,500	392,200	424,000	26,500	6.7%
Expenditures and Transfers Out										
	Personnel									
	590-1500	IMRF Payments		333,674	346,698	400,000	400,000	430,000	30,000	7.5%
		TOTAL PERSONNEL		333,674	346,698	400,000	400,000	430,000	30,000	7.5%
		REVENUE OVER (UNDER) EXPENDITURES		50,684	43,138	(2,500)	(7,800)	(6,000)		
Ending Fund Balance								354,457		

# **STORMWATER MANAGEMENT/FLOOD MITIGATION FUND**

## **(Fund 218)**

### **Core Service, Purpose or Function**

The City strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related storm water drainage problems. These activities do not have a dedicated source of funding other than a cell tower lease and therefore require transfers from the General Fund.

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# **CITY OF WASHINGTON**



Stormwater Management/Flood Mitigation Fund (Fund 218, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				249,750	278,244	92,344		
Revenues and Transfers In								
340-4500	Grant Proceeds - FEMA	0	0	412,500	0	0	(412,500)	-100.00%
380-2000	Rental Income	64,752	10,956	11,000	11,000	11,000	0	0.00%
380-1000	Interest Income	3,646	1,968	1,000	100	0	(1,000)	-100.00%
380-9800	Sale of Land	1,235,300	238,684	0	0	0	0	#DIV/0!
390-1000	Transfer from General Fund	0	100,000	150,000	0	660,000	510,000	340.00%
	<b>TOTAL REVENUES</b>	<b>1,303,698</b>	<b>351,608</b>	<b>574,500</b>	<b>11,100</b>	<b>671,000</b>	<b>96,500</b>	<b>16.80%</b>
Expenditures and Transfers Out								
Operations								
510-1000	R & M Property	0	1,416	1,600	1,000	1,600	0	0.00%
530-1500	Engineering Fees	0	7,999	0	0	460,000	460,000	#DIV/0!
530-4000	Other Professional Fees	19,561	39,086	13,500	3,000	13,500	0	0.00%
590-2000	Lease/Rent Expense	0	0	10,000	5,000	5,000	(5,000)	-50.00%
610-9000	R & M System Commodities	0	0	0	500	16,000	16,000	#DIV/0!
910-9000	Misc. Expenses	19,193	8,177	6,000	2,500	5,000	(1,000)	-16.67%
	<b>TOTAL OPERATIONS</b>	<b>38,754</b>	<b>56,678</b>	<b>31,100</b>	<b>12,000</b>	<b>501,100</b>	<b>470,000</b>	<b>1511.25%</b>
Capital								
800-1500	Purchase - Equipment	0	0	0	0	5,000	5,000	#DIV/0!
800-5000	Purchase - System Construction	22,283	31,400	680,000	135,000	220,000	(460,000)	-67.65%
800-5100	Purchase - System Engineering	0	0	86,000	50,000	12,000	(74,000)	-86.05%
	<b>TOTAL CAPITAL</b>	<b>22,283</b>	<b>31,400</b>	<b>766,000</b>	<b>185,000</b>	<b>237,000</b>	<b>(529,000)</b>	<b>-69.06%</b>
Interfund Transfers								
950-1000	Transfer to General Fund	1,225,872	230,234	0	0	0	0	#DIV/0!
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>1,225,872</b>	<b>230,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,286,909</b>	<b>318,312</b>	<b>797,100</b>	<b>197,000</b>	<b>738,100</b>	<b>(59,000)</b>	<b>-7.40%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>16,789</b>	<b>33,296</b>	<b>(222,600)</b>	<b>(185,900)</b>	<b>(67,100)</b>		
Ending Fund Balance						25,244		

# **POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – MISC. (Fund 140-000)**

## **Core Service, Purpose or Function**

This account tracks special projects, activities and services undertaken by the Washington Police Department which are financed by special sources of revenue.

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Police Special Projects - Miscellaneous (Fund 140, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				99,869	112,952	122,327		
Revenues and Transfers In								
350-1000	Alcohol Enforcement Fines	13,818	6,421	10,000	9,000	10,000	0	0.00%
350-1500	Drug Enforcement Fines	1,635	0	1,000	0	0	(1,000)	-100.00%
350-2500	Police Vehicle Fund Fines	3,599	1,071	2,000	500	1,000	(1,000)	-50.00%
350-3000	FTA Warrant Fines	8,960	1,890	1,000	1,500	2,000	1,000	100.00%
380-1000	Interest Income	3,235	115	100	125	100	0	0.00%
380-3000	Fundraiser Donations	1,190	3,277	3,000	4,000	3,000	0	0.00%
380-3100	DARE/CRO Donations	116	962	7,000	2,500	100	(6,900)	-98.57%
	<b>TOTAL REVENUES</b>	<b>32,553</b>	<b>13,736</b>	<b>24,100</b>	<b>17,625</b>	<b>16,200</b>	<b>(7,900)</b>	<b>-32.78%</b>
Expenditures and Transfers Out								
Operations								
910-9100	Drug Enforcement Expenses	4,229	878	6,000	1,600	4,000	(2,000)	-33.33%
910-9500	Alcohol Enforcement Expenses	72	615	1,600	250	7,000	5,400	337.50%
910-9600	Fundraiser Expenses	3,235	3,277	3,000	4,000	3,000	0	0.00%
910-9700	DARE/CRO Expenses (reflected in 100-004-910-9100)	8,707	0	0	0	0	0	#DIV/0!
910-9800	Police Vehicle Fund Expenses	0	0	3,000	0	2,000	(1,000)	-33.33%
	<b>TOTAL OPERATIONS</b>	<b>16,243</b>	<b>4,770</b>	<b>13,600</b>	<b>5,850</b>	<b>16,000</b>	<b>2,400</b>	<b>17.65%</b>
Capital								
800-1600	Purchase - Equipment (Alcohol Enforcement)	0	0	0	0	12,500	12,500	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>12,500</b>	<b>#DIV/0!</b>
Interfund Transfers								
950-1000	Transfer to Police (DARE/CRO)	0	1,912	6,000	2,400	0	(6,000)	-100.00%
950-1000	Transfer to Police (FTA Warrants)	0	0	0	0	0	0	#DIV/0!
950-1800	Transfer to MERF	37,196	0	0	0	0	0	#DIV/0!
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>37,196</b>	<b>1,912</b>	<b>6,000</b>	<b>2,400</b>	<b>0</b>	<b>(6,000)</b>	<b>-100.00%</b>
	<b>TOTAL EXPENDITURES</b>	<b>53,439</b>	<b>6,682</b>	<b>19,600</b>	<b>8,250</b>	<b>28,500</b>	<b>8,900</b>	<b>45.41%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(20,886)</b>	<b>7,054</b>	<b>4,500</b>	<b>9,375</b>	<b>(12,300)</b>		
Ending Fund Balance						110,027		
					Alcohol	51,844		
					Drug	4,373		
					Police Veh.	28,008		
					FTA	20,130		
					DARE/CRO	5,672		
						<b>110,027</b>		

# **POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – SEIZURE, TOW & IMPOUND (Fund 140-141)**

## **Core Service, Purpose or Function**

This account tracks the special project, Seizure, Tow & Impound fees collected by the Washington Police Department.

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Police Special Projects - Seizure, Tow & Impound (Fund 140, Department 141)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				85,103	110,714	116,456			
Revenues and Transfers In									
350-2000	Impound Admin. Fees	51,000	58,000	50,000	50,000	50,000	0	0.00%	
380-1000	Interest Income	143	111	100	100	100	0	0.00%	
	<b>TOTAL REVENUES</b>	<b>51,143</b>	<b>58,111</b>	<b>50,100</b>	<b>50,100</b>	<b>50,100</b>	0	0.00%	
Expenditures and Transfers Out									
<b>Operations</b>									
530-2000	Legal Fees	6,672	7,836	8,500	7,300	8,750	250	2.94%	
530-4000	Professional Fees	2,000	88	3,500	2,450	3,500	0	0.00%	
550-1500	Communications	0	1,429	3,000	0	0	(3,000)	-100.00%	
560-3000	Software	4,812	7,525	9,000	8,725	1,000	(8,000)	-88.89%	
650-1500	Operating Supplies	544	231	1,000	150	0	(1,000)	-100.00%	
650-2000	Miscellaneous Equipment	0	2,710	3,000	1,325	0	(3,000)	-100.00%	
910-9000	Miscellaneous Expenses	20	0	1,500	0	1,500	0	0.00%	
	<b>TOTAL OPERATIONS</b>	<b>14,048</b>	<b>19,819</b>	<b>29,500</b>	<b>19,950</b>	<b>14,750</b>	(14,750)	-50.00%	
<b>Capital</b>									
800-1500	Purchase - Equipment	2,558	9,480	10,000	2,500	2,500	(7,500)	-75.00%	
	<b>TOTAL CAPITAL</b>	<b>2,558</b>	<b>9,480</b>	<b>10,000</b>	<b>2,500</b>	<b>2,500</b>	(7,500)	-75.00%	
<b>Interfund Transfers</b>									
950-2000	Capital Equipment Repl. Fund	15,008	15,008	15,008	15,008	15,008	0	0.00%	
950-4000	Transfer to Police	43,764	6,864	6,900	6,900	6,900	0	0.00%	
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>58,772</b>	<b>21,872</b>	<b>21,908</b>	<b>21,908</b>	<b>21,908</b>	0	0.00%	
	<b>TOTAL EXPENDITURES</b>	<b>75,378</b>	<b>51,171</b>	<b>61,408</b>	<b>44,358</b>	<b>39,158</b>	(22,250)	-36.23%	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(24,235)</b>	<b>6,940</b>	<b>(11,308)</b>	<b>5,742</b>	<b>10,942</b>			
Ending Fund Balance						127,398			

# **POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – CANINE (K9) (Fund 140-142)**

## **Core Service, Purpose or Function**

This account tracks the revenue and expenses related to the purchase of a canine for the Police Department.

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Police Special Projects - Canine (Fund 140, Department 142)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				20,000	20,008	65,338			
Revenues and Transfers In									
380-3000	Donations	0	20,000	0	60,000	0	0	#DIV/0!	
380-1000	Interest Income	0	8	0	150	0	0	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>20,008</b>	<b>0</b>	<b>60,150</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
Expenditures and Transfers Out									
<b>Operations</b>									
650-1500	Operating Supplies	0	0	0	0	1,000	1,000	#DIV/0!	
650-2000	Miscellaneous Equipment	0	0	0	1,320	0	0	#DIV/0!	
910-9000	Miscellaneous Expenses	0	0	0	0	1,500	1,500	#DIV/0!	
	<b>TOTAL OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,320</b>	<b>2,500</b>	<b>2,500</b>	<b>#DIV/0!</b>	
<b>Capital</b>									
800-1500	Purchase - Equipment	0	0	20,000	13,500	30,000	10,000	50.00%	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>13,500</b>	<b>30,000</b>	<b>10,000</b>	<b>50.00%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>14,820</b>	<b>32,500</b>	<b>12,500</b>	<b>62.50%</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>20,008</b>	<b>(20,000)</b>	<b>45,330</b>	<b>(32,500)</b>			
Ending Fund Balance						32,838			

# POLICE PENSION FUND (Fund 600)

## Core Service, Purpose or Function

The City is obligated to properly fund the annual pension liabilities for its full time sworn police personnel. The Police Pension Fund is governed by a five-member Board of Trustees as required by state statute. Two members are appointed by the Mayor, two members are elected from active police officers and one member is elected by and from the fund's beneficiaries. The current employee contribution is 9.91% of base wages.

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**CITY OF WASHINGTON**



Police Pension Fund (Fund 600, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				8,457,870	8,247,379	8,606,316		
Revenues and Transfers In								
380-1000	Interest Income	91,501	108,467	60,000	80,000	70,000	10,000	16.7%
380-1500	Divident Income	159,526	125,811	150,000	100,000	100,000	(50,000)	-33.3%
380-3000	Gain/(Loss) on Investments	129,324	142,758	100,000	100,000	100,000	0	0.0%
380-9000	Misc. Income	0	258	0	0	0	0	#DIV/0!
380-9100	Employee Contributions	147,472	153,915	160,000	170,000	200,000	40,000	25.0%
380-9200	Employer Contributions	553,041	632,190	634,000	642,829	670,000	36,000	5.7%
	<b>TOTAL REVENUES</b>	<b>1,080,864</b>	<b>1,163,399</b>	<b>1,104,000</b>	<b>1,092,829</b>	<b>1,140,000</b>	<b>36,000</b>	<b>3.3%</b>
Expenditures and Transfers Out								
Personnel								
910-9100	Retirement Pensions	603,781	625,188	650,000	644,000	720,000	70,000	10.8%
	<b>TOTAL PERSONNEL</b>	<b>603,781</b>	<b>625,188</b>	<b>650,000</b>	<b>644,000</b>	<b>720,000</b>	<b>70,000</b>	<b>10.8%</b>
Operations								
530-2000	Legal Fees	200	0	500	200	500	0	0.0%
530-9000	Compliance Fee	1,441	1,539	1,600	1,616	1,700	100	6.3%
560-1000	Membership Dues	795	795	800	800	800	0	0.0%
560-1500	Training	1,925	385	2,500	1,500	2,500	0	0.0%
590-1000	Insurance Expense	3,122	3,182	3,300	3,228	3,400	100	3.0%
700-1000	Investment Expense	22,735	23,745	25,000	24,000	25,000	0	0.0%
910-9000	Miscellaneous Expense	320	32	1,000	0	1,000	0	0.0%
910-9200	Contribution/Portability Refunds	0	0	30,000	58,548	30,000	0	0.0%
	<b>TOTAL OPERATIONS</b>	<b>30,538</b>	<b>29,678</b>	<b>64,700</b>	<b>89,892</b>	<b>64,900</b>	<b>200</b>	<b>0.3%</b>
	<b>TOTAL EXPENDITURES</b>	<b>634,319</b>	<b>654,866</b>	<b>714,700</b>	<b>733,892</b>	<b>784,900</b>	<b>70,200</b>	<b>9.8%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>446,545</b>	<b>508,533</b>	<b>389,300</b>	<b>358,937</b>	<b>355,100</b>		
Ending Fund Balance						8,961,416		

# **TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (DOWNTOWN) (Fund 208)**

## **Core Service, Purpose or Function**

The Downtown Tax Increment Financing District was established in 1986 to foster the growth and redevelopment of the Downtown area. State legislation was enacted in 2009 approving the extension of the City's Downtown TIF District until 2021.

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**CITY OF WASHINGTON**



Tax Increment Financing District No. 2 Fund (Fund 208, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				1,091,927	1,119,895	1,090,087		
Revenues and Transfers In								
310-1000	Property Taxes	220,717	230,595	235,000	236,492	240,000	5,000	2.1%
340-4500	ITEP Grant Proceeds	0	0	0	48,010	8,000	8,000	#DIV/0!
380-1000	Interest Income	15,884	17,291	10,000	4,000	4,000	(6,000)	-60.0%
380-2000	TIF Subsidy Repayment	2,000	0	0	0	0	0	#DIV/0!
380-3000	Donations	100	0	0	0	0	0	#DIV/0!
	<b>TOTAL REVENUES</b>	<b>238,701</b>	<b>247,886</b>	<b>245,000</b>	<b>288,502</b>	<b>252,000</b>	<b>7,000</b>	<b>2.9%</b>
Expenditures and Transfers Out								
<b>Personnel</b>								
410-1000	Salaries - Regular	11,125	16,886	17,000	17,000	18,000	1,000	5.9%
410-3000	Unused Sick Time/GHIP	136	213	300	300	300	0	0.0%
450-1000	Group Insurance	1,959	2,163	3,600	3,300	3,400	(200)	-5.6%
450-1100	Health Savings Plan Contribution	189	271	300	300	350	50	16.7%
450-2000	Unemployment Taxes	0	0	0	0	50	50	#DIV/0!
	<b>TOTAL PERSONNEL</b>	<b>13,409</b>	<b>19,533</b>	<b>21,200</b>	<b>20,900</b>	<b>22,100</b>	<b>900</b>	<b>4.2%</b>
<b>Operations</b>								
530-1500	Engineering Fees	0	37,267	1,000	2,500	2,000	1,000	100.0%
530-2000	Legal Fees	1,581	3,322	15,000	5,000	10,000	(5,000)	-33.3%
530-4000	Professional Fees	0	7,685	18,000	2,500	25,000	7,000	38.9%
560-1000	Membership Dues	650	650	700	650	700	0	0.0%
560-1500	Training	347	0	1,500	400	1,000	(500)	-33.3%
590-2000	Lease/Rent Expense	0	0	3,000	2,000	3,000	0	0.0%
590-2700	Building Renovation - Committed	58,885	136,730	96,154	193,502	144,558	48,404	50.3%
590-2800	Building Renovation - Uncommitted	0	0	50,000	25,000	100,000	50,000	100.0%
650-2000	Miscellaneous Equipment	0	0	1,500	1,000	1,500	0	0.0%
910-9000	Miscellaneous Expense	8,408	3,595	19,200	12,890	18,200	(1,000)	-5.2%
	<b>TOTAL OPERATIONS</b>	<b>69,871</b>	<b>189,249</b>	<b>206,054</b>	<b>245,442</b>	<b>305,958</b>	<b>99,904</b>	<b>48.5%</b>
<b>Capital</b>								
800-2000	Purchase - Building/Property	0	0	40,000	0	40,000	0	0.0%
800-5000	Purchase - Improvements Construction	101,462	50,470	673,000	14,468	515,000	(158,000)	-23.5%
800-5100	Purchase - Improvements Engineering	18,536	0	135,000	37,500	130,000	(5,000)	-3.7%
800-5200	Purchase - Improvements Legal	0	0	10,000	0	10,000	0	0.0%
	<b>TOTAL CAPITAL</b>	<b>119,998</b>	<b>50,470</b>	<b>858,000</b>	<b>51,968</b>	<b>695,000</b>	<b>(163,000)</b>	<b>-19.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>203,278</b>	<b>259,252</b>	<b>1,085,254</b>	<b>318,310</b>	<b>1,023,058</b>	<b>(62,196)</b>	<b>-5.7%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>35,423</b>	<b>(11,366)</b>	<b>(840,254)</b>	<b>(29,808)</b>	<b>(771,058)</b>		
Ending Fund Balance						319,029		

# WACC DEBT SERVICE FUND (Fund 303)

## Core Service, Purpose or Function

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of bonds for the Washington Area Community Center project. A ¼% Home Rule Sales Tax provides funds for the repayment of the debt along with an annual payment from WACC. The bonds were refinanced in 2015 with Busey Bank and will be retired in May 2029. Surplus funds no longer required to be reserved were transferred back to the General Fund in FY2016-17. A performance fund payment was established in 2021 whereby a portion of the annual payment will be reimbursed to WACC due to reduced venue revenues as a result of COVID-19.

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WACC Debt Service Fund (Fund 303, Department 000)										
Account # Account Description				Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						0	0	0		
Revenues and Transfers In										
380-9100	WACC Payment			50,000	0	75,000	125,000	50,000	(25,000)	-33.33%
	Performance Fund Payment			0	0	0	0	25,000	25,000	#DIV/0!
390-3000	Transfer from General Fund			309,269	357,438	280,500	230,500	308,375	27,875	9.94%
	TOTAL REVENUES			359,269	357,438	355,500	355,500	383,375	27,875	7.84%
Expenditures and Transfers Out										
Operations										
	Performance Fund Reimbursement			0	0	0	0	25,000	25,000	#DIV/0!
	TOTAL OPERATIONS			0	0	0	0	25,000	25,000	#DIV/0!
Debt Service										
700-1000	Principal			270,000	275,000	280,000	280,000	290,000	10,000	3.57%
700-1500	Interest			89,269	82,438	75,500	75,500	68,375	(7,125)	-9.44%
	TOTAL DEBT SERVICE			359,269	357,438	355,500	355,500	358,375	2,875	0.81%
	TOTAL EXPENDITURES			359,269	357,438	355,500	355,500	383,375	27,875	7.84%
	REVENUE OVER (UNDER) EXPENDITURES			0	0	0	0	0		
Ending Fund Balance								0		

# **WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND**

## **(Fund 305)**

### **Core Service, Purpose or Function**

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of a loan for purchase of the Washington 223 property. The original interest only loan was issued through Washington Community Bank in September 2013 in the amount of \$4,965,800.75 and was due in September 2020. This loan was paid off during FY18-19 and a new loan issued through Busey Bank in the amount of \$1,000,000 and is due June 2028. The remaining balance on the loan was paid in full in July 2019.

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# **CITY OF WASHINGTON**



Washington 223 Debt Service Fund (Fund 305, Department 000)											
Account #				Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance							0	0	0		
Revenues and Transfers In											
	340-4500	Loan Proceeds			1,000,000	0	0	0	0	0	▲ #DIV/0!
	380-2000	Lease Income			59,744	59,745	0	0	0	0	▲ #DIV/0!
	390-3000	Transfer from General Fund			4,079,349	924,057	0	0	0	0	▲ #DIV/0!
		TOTAL REVENUES			5,139,093	983,802	0	0	0	0	▲ #DIV/0!
Expenditures and Transfers Out											
Debt Service											
	700-1000	Principal and Interest			5,124,157	983,802	0	0	0	0	▲ #DIV/0!
		TOTAL DEBT SERVICE			5,124,157	983,802	0	0	0	0	▲ #DIV/0!
		TOTAL EXPENDITURES			5,124,157	983,802	0	0	0	0	▲ #DIV/0!
		REVENUE OVER (UNDER) EXPENDITURES			14,936	0	0	▲ 0	0	0	
Ending Fund Balance									0		

# MALLARD CROSSING SPECIAL SERVICES AREA FUND (Fund 406)

## Core Service, Purpose or Function

In 2005, the City established a Special Services Area and issued bonds to finance a portion of the public improvements included in the Mallard Crossing Subdivision. This project was in furtherance of the City's objective to stimulate commercial development along the Cummings/Cruger corridor. The bonds were retired in FY19-20.

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Mallard Crossing Special Service Area Fund (Fund 406, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	0			
Revenues and Transfers In									
310-1000	Property Taxes	47,018	46,885	0	0	0	0	#DIV/0!	
380-1000	Interest Revenue	9	273	0	0	0	0	#DIV/0!	
390-1000	Transfer from General Fund	0	11,694	0	0	0	0	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>47,027</b>	<b>58,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
Expenditures and Transfers Out									
Debt Service									
700-1000	SSA Bond Principal	44,000	46,000	0	0	0	0	#DIV/0!	
700-1500	SSA Bond Interest	4,275	2,185	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>48,275</b>	<b>48,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
	<b>TOTAL EXPENDITURES</b>	<b>48,275</b>	<b>48,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,248)</b>	<b>10,667</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Ending Fund Balance						0			

# SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND (Fund 420)

## Core Service, Purpose or Function

The City has secured funding to improve pedestrian safety in and around the schools. The key objective is to provide sidewalks which would provide a direct and safe pedestrian route. The Beverly Manor School project was completed during FY14-15 and the projects for District 51 and 52 approved during FY19-20 will be completed in FY21-22.

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Safe Routes to Schools Fund (Fund 420, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	(60,211)	(100,850)			
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	400,000	400,000	0	(400,000)	-100.00%	
390-3000	Transfer from General Fund - Streets	0	0	170,000	151,011	60,000	(110,000)	-64.71%	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>570,000</b>	<b>551,011</b>	<b>60,000</b>	<b>(510,000)</b>	<b>-89.47%</b>	
Expenditures and Transfers Out									
Capital									
800-2000	Purchase - Building/Land Improvement	0	0	15,000	20,800	0	(15,000)	-100.00%	
800-3000	Purchase - System	0	0	450,000	450,850	50,000	(400,000)	-88.89%	
800-3100	Purchase - System Engineering	0	60,211	105,000	120,000	10,000	(95,000)	-90.48%	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>60,211</b>	<b>570,000</b>	<b>591,650</b>	<b>60,000</b>	<b>(510,000)</b>	<b>-89.47%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>60,211</b>	<b>570,000</b>	<b>591,650</b>	<b>60,000</b>	<b>(510,000)</b>	<b>-89.47%</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>(60,211)</b>	<b>0</b>	<b>(40,639)</b>	<b>0</b>			
Ending Fund Balance						(100,850)			

# RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND (Fund 421)

## Core Service, Purpose or Function

The City has endeavored, in conjunction with the Washington Park District, to expand the district's recreation trail system. This is typically done in conjunction with roadway improvements, subdivision developments or grant opportunities.

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Recreation Trail Extension Fund (Fund 421, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				(108,618)	(50,822)	(50,822)			
Revenues and Transfers In									
320-4000	Grant Proceeds - TAP	287,428	0	0	0	0	0	#DIV/0!	
320-4500	Grant Proceeds - ITEP	0	0	0	0	255,840	255,840	#DIV/0!	
390-1000	Transfer from General Fund - Streets	106,512	46	158,618	124,800	65,000	(93,618)	-59.02%	
	<b>TOTAL REVENUES</b>	<b>393,940</b>	<b>46</b>	<b>158,618</b>	<b>124,800</b>	<b>320,840</b>	162,222	102.27%	
Expenditures and Transfers Out									
<i>Capital</i>									
800-2000	Purchase - Building/Property	0	0	0	20,000	0	0	#DIV/0!	
800-3000	Purchase - System Construction	374,922	0	0	0	380,000	380,000	#DIV/0!	
800-3100	Purchase - System Engineering	41,313	43,641	50,000	104,800	65,000	15,000	30.00%	
	<b>TOTAL CAPITAL</b>	<b>416,235</b>	<b>43,641</b>	<b>50,000</b>	<b>124,800</b>	<b>445,000</b>	395,000	790.00%	
	<b>TOTAL EXPENDITURES</b>	<b>416,235</b>	<b>43,641</b>	<b>50,000</b>	<b>124,800</b>	<b>445,000</b>	395,000	790.00%	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(22,295)</b>	<b>(43,595)</b>	<b>108,618</b>	<b>0</b>	<b>(124,160)</b>			
Ending Fund Balance						(174,982)			

# WASHINGTON 223 CAPITAL PROJECT FUND (Fund 409)

## Core Service, Purpose or Function

This fund records the transactions related to the improvement of the Washington 223 property, including Nofsinger Road and related Dallas Road Phase 2 improvements.

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**CITY OF WASHINGTON**



Washington 223 Capital Project Fund (Fund 409, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	56,314			
Revenues and Transfers In									
340-4500	Grant Proceeds - DCEO	0	0	0	0	100,000	100,000	#DIV/0!	
380-2000	Lease Income	0	0	60,000	66,667	66,000	6,000	10.00%	
390-1000	Transfer from General Fund	8,790	14,729	0	0	0	0	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>8,790</b>	<b>14,729</b>	<b>60,000</b>	<b>66,667</b>	<b>166,000</b>	106,000	176.67%	
Expenditures and Transfers Out									
Operations									
530-1500	Engineering Fees	0	4,000	0	0	0	0	#DIV/0!	
530-4000	Professional Fees	0	0	0	0	100,000	100,000	#DIV/0!	
530-2000	Legal Fees	0	1,153	0	0	0	0	#DIV/0!	
910-3000	Property Taxes	8,790	9,576	10,000	10,353	11,500	1,500	15.00%	
	<b>TOTAL OPERATIONS</b>	<b>8,790</b>	<b>14,729</b>	<b>10,000</b>	<b>10,353</b>	<b>111,500</b>	101,500	1015.00%	
Capital									
800-3000	Purchase - Construction	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - Construction Engineering	0	0	0	0	0	0	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	#DIV/0!	
	<b>TOTAL EXPENDITURES</b>	<b>8,790</b>	<b>14,729</b>	<b>10,000</b>	<b>10,353</b>	<b>111,500</b>	101,500	1015.00%	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>56,314</b>	<b>54,500</b>			
Ending Fund Balance						110,814			

# **FREEDOM PARKWAY/LAKESHORE DRIVE IMPROVEMENT CAPITAL PROJECT FUND (Fund 411)**

## **Core Service, Purpose or Function**

This fund records the transactions related to the public improvements for the Freedom Parkway business district and Lakeshore Drive.

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Freedom Parkway/Lakeshore Drive Improvement Capital Project Fund (Fund 411, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	(14,945)	0			
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	0	0	0	0	#DIV/0!	
390-1000	Transfer from General Fund	0	4,500	310,000	324,945	450,000	140,000	45.16%	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>4,500</b>	<b>310,000</b>	<b>324,945</b>	<b>450,000</b>	<b>140,000</b>	<b>45.16%</b>	
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System Construction	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	0	19,445	310,000	310,000	450,000	140,000	45.16%	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>19,445</b>	<b>310,000</b>	<b>310,000</b>	<b>450,000</b>	<b>140,000</b>	<b>45.16%</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>19,445</b>	<b>310,000</b>	<b>310,000</b>	<b>450,000</b>	<b>140,000</b>	<b>45.16%</b>	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>(14,945)</b>	<b>0</b>	<b>14,945</b>	<b>0</b>			
Ending Fund Balance						0			

# **HILDALE AVE. IMPROVEMENT CAPITAL PROJECT FUND**

## **(Fund 413)**

### **Core Service, Purpose or Function**

This fund records the transactions related to the public street and stormwater improvements for Hilldale Avenue. The improvements are planned for construction during FY21-22, along with water and sewer improvements accounted for in the enterprise funds.

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# **CITY OF WASHINGTON**



Hilldale Ave. Improvement Capital Project Fund (Fund 413, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	0			
Revenues and Transfers In									
390-1000	Transfer from General Fund	0	0	0	0	1,275,000	1,275,000	#DIV/0!	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,275,000</b>	1,275,000	#DIV/0!	
Expenditures and Transfers Out									
<i>Capital</i>									
800-3000	Purchase - System	0	0	0	0	1,150,000	1,150,000	#DIV/0!	
800-3100	Purchase - System Engineering	0	0	0	0	125,000	125,000	#DIV/0!	
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,275,000</b>	1,275,000	#DIV/0!	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,275,000</b>	1,275,000	#DIV/0!	
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Ending Fund Balance						0			

# **N. LAWDALE STREET SPECIAL SERVICE AREA (Fund 430)**

## **Core Service, Purpose or Function**

This fund records the transactions related to the public and private street and stormwater improvements for the N. Lawndale Street Special Service Area which was approved during FY19-20. Completion of the project are planned for FY21-22, along with water and sewer improvements accounted for in the enterprise funds.

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**N. Lawndale Special Service Area Capital Project Fund (Fund 430, Departments 003-Streets; 018-Storm Water Management)**

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Beginning Fund Balance</b>				0	(9,044)	0		
<b>Revenues and Transfers In</b>								
310-1000	Property Taxes	0	0	16,000	16,500	16,500	500	3.13%
390-1000	Transfer from General Fund	0	30,957	1,644,580	1,510,944	205,300	(1,439,280)	-87.52%
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>30,957</b>	<b>1,660,580</b>	<b>1,527,444</b>	<b>221,800</b>	<b>(1,438,780)</b>	<b>-86.64%</b>
<b>Expenditures and Transfers Out</b>								
<b>Operations</b>								
	<u>Streets (003):</u>							
530-2000	Legal Fees	0	310	0	0	0	0	#DIV/0!
	<u>Storm Water (018):</u>							
530-2000	Legal Fees	0	111	0	0	0	0	#DIV/0!
	<b>TOTAL OPERATIONS</b>	<b>0</b>	<b>421</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital</b>								
	<u>Streets - Purchase (003):</u>							
800-3000	System Construction	0	0	950,000	896,800	38,300	(911,700)	-95.97%
800-3100	System Engineering	0	18,261	99,250	107,700	1,000	(98,250)	-98.99%
800-3200	System Legal	0	2,939	0	0	0	0	#DIV/0!
	<u>Storm Water - Purchase (018):</u>							
800-3000	System Construction		0	575,600	475,100	181,500	(394,100)	-68.47%
800-3100	System Engineering	0	15,196	35,730	38,800	1,000	(34,730)	-97.20%
800-3200	System Legal	0	3,184	0	0	0	0	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>39,580</b>	<b>1,660,580</b>	<b>1,518,400</b>	<b>221,800</b>	<b>(1,438,780)</b>	<b>-86.64%</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>40,001</b>	<b>1,660,580</b>	<b>1,518,400</b>	<b>221,800</b>	<b>(1,438,780)</b>	<b>-86.64%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>(9,044)</b>	<b>0</b>	<b>9,044</b>	<b>0</b>		
<b>Ending Fund Balance</b>						0		

# W. HOLLAND STREET SPECIAL SERVICE AREA (Fund 431)

## Core Service, Purpose or Function

This fund records the transactions related to the public and private street and stormwater improvements for the W. Holland Street Special Service Area which was approved during FY9-20. Completion of the project is planned for FY21-22, along with water and sewer improvements accounted for in the enterprise funds.

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



**W. Holland Special Service Area Capital Project Fund (Fund 431, Departments 003-Streets; 018-Storm Water Management)**

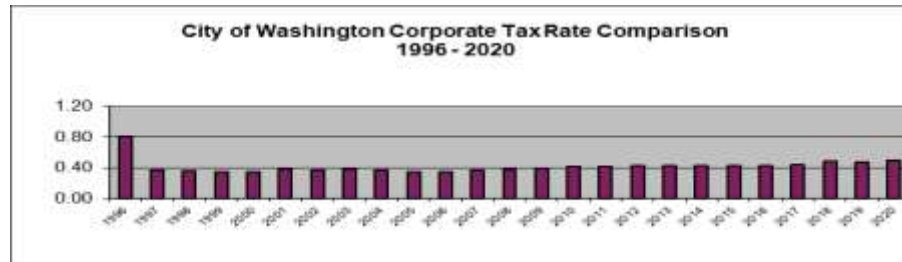
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
<b>Beginning Fund Balance</b>				0	(1,140)	0		
<b>Revenues and Transfers In</b>								
310-1000	Property Taxes	0	0	4,500	4,500	4,500	0	0.00%
390-1000	Transfer from General Fund	0	8,368	573,660	614,840	75,500	(498,160)	-86.84%
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>8,368</b>	<b>578,160</b>	<b>619,340</b>	<b>80,000</b>	<b>(498,160)</b>	<b>-86.16%</b>
<b>Expenditures and Transfers Out</b>								
<b>Operations</b>								
	<u>Streets (003):</u>							
530-2000	Legal Fees	0	0	0	0	0	0	#DIV/0!
	<u>Storm Water (018):</u>							
530-2000	Legal Fees	0	0	0	0	0	0	#DIV/0!
	<b>TOTAL OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Capital</b>								
	<u>Streets - Purchase (003):</u>							
800-3000	System Construction	0	0	300,000	319,500	0	(300,000)	-100.00%
800-3100	System Engineering	0	3,390	42,000	43,000	0	(42,000)	-100.00%
800-3200	System Legal	0	1,174	0	0	0	0	#DIV/0!
	<u>Storm Water - Purchase (018):</u>							
800-3000	System Construction	0	0	216,000	235,000	80,000	(136,000)	-62.96%
800-3100	System Engineering	0	3,673	20,160	20,700	0	(20,160)	-100.00%
800-3200	System Legal	0	1,271	0	0	0	0	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>9,508</b>	<b>578,160</b>	<b>618,200</b>	<b>80,000</b>	<b>(498,160)</b>	<b>-86.16%</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>9,508</b>	<b>578,160</b>	<b>618,200</b>	<b>80,000</b>	<b>(498,160)</b>	<b>-86.16%</b>
	<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>(1,140)</b>	<b>0</b>	<b>1,140</b>	<b>0</b>		
<b>Ending Fund Balance</b>						0		

# PROPERTY TAX INFORMATION

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**





CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2020																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.4192
14	0.0863	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.4195
15	0.1070	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0995	0.0754	0.1101	0.0226	0.0097	0.0000	0.0000	0.4253
16	0.0570	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1034	0.0786	0.1456	0.0262	0.0093	0.0000	0.0000	0.4211
17	0.0562	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1077	0.0833	0.1539	0.0299	0.0083	0.0000	0.0000	0.4402
18	0.0965	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0990	0.0847	0.1536	0.0299	0.0083	0.0000	0.0000	0.4729
19	0.0000	0.0000	0.0000	0.0247	0.0501	0.0000	0.0000	0.0012	0.0990	0.0846	0.1762	0.0287	0.0083	0.0000	0.0000	0.4728
20	0.0000	0.0000	0.0000	0.0246	0.0499	0.0000	0.0000	0.0012	0.1034	0.0903	0.1879	0.0286	0.0083	0.0000	0.0000	0.4942

CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION						CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION					
Tax Year	Total Assessed Valuation	% Change in AV	Extended Levy	% Change in Levy	Inflation*	Tax Year	Total Assessed Valuation	% Change in AV	Extended Levy	% Change in Levy	Inflation*
1985	\$50,721,318		\$606,159			2005	\$201,006,532	13.60%	\$687,400	4.91%	3.40%
1986	\$49,392,036	-2.62%	\$628,957	3.76%	1.90%	2006	\$223,223,855	11.05%	\$763,400	11.06%	3.20%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.60%	2007	\$250,528,233	12.23%	\$928,409	21.62%	2.90%
1988	\$48,542,473	0.73%	\$584,107	16.58%	4.10%	2008	\$270,622,514	8.02%	\$1,016,296	9.47%	3.90%
1989	\$49,486,738	1.95%	\$616,175	5.49%	4.80%	2009	\$291,456,522	7.70%	\$1,138,313	12.01%	-0.40%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.40%	2010	\$296,446,874	1.71%	\$1,216,203	6.84%	1.60%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.20%	2011	\$302,711,642	2.11%	\$1,263,300	3.87%	3.20%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.00%	2012	\$305,649,264	0.97%	\$1,287,395	1.91%	2.10%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.00%	2013	\$312,276,092	2.17%	\$1,309,093	1.69%	1.50%
1994	\$75,966,789	10.21%	\$778,379	5.03%	2.60%	2014	\$297,288,333	-4.80%	\$1,225,385	-6.39%	1.60%
1995	\$83,033,988	9.30%	\$798,307	2.56%	2.80%	2015	\$337,915,182	13.67%	\$1,410,250	15.09%	0.10%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.00%	2016	\$346,143,150	2.43%	\$1,445,963	2.53%	1.30%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.30%	2017	\$351,511,395	1.55%	\$1,532,579	5.99%	2.20%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.60%	2018	\$352,825,709	0.37%	\$1,647,741	7.51%	2.46%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.20%	2019	\$355,151,844	0.66%	\$1,647,921	0.01%	1.90%
2000	\$126,928,003	7.90%	\$433,510	3.31%	3.40%	2020	\$356,628,753	0.42%	\$1,729,290	4.94%	1.40%
2001	\$144,813,063	14.09%	\$495,840	14.38%	2.80%	2010 to 2020 Growth	\$60,181,879	20.30%	\$513,087	42.19%	19.36%
2002	\$154,342,545	6.58%	\$559,337	12.81%	1.60%	2015 to 2020 Growth	\$18,713,571	5.54%	\$319,040	22.62%	9.36%
2003	\$167,136,747	8.29%	\$628,601	12.38%	2.30%	*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)					
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.70%						

# EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget FY 2021-2022

**CITY OF WASHINGTON**



<b>FY21-22 EMPLOYEE DISTRIBUTION BY FUND</b>													
<b>Employees</b>	<b>Position</b>	<b>L/A</b>	<b>C.H.</b>	<b>Street</b>	<b>Police</b>	<b>P&amp;Z</b>	<b>T/EDC</b>	<b>Cem.</b>	<b>Water</b>	<b>Sewer</b>	<b>MERF</b>	<b>TIF2</b>	<b>Total</b>
TBA	Administrator	0.85							0.05	0.05		0.05	1.00
McCoy	Police Chief				1.00								1.00
Baxter	Finance Director	0.80							0.10	0.10			1.00
Carr	City Engineer			0.50					0.25	0.25			1.00
Oliphant	P & D Director					0.55	0.35					0.10	1.00
Schone	Public Works Director			0.60					0.15	0.15	0.10		1.00
Rittenhouse	Utilities Superintendent								0.50	0.50			1.00
Stevens	Deputy Chief				1.00								1.00
TBA	Planner					0.80	0.20						1.00
Randall	WTP Supervisor								1.00				1.00
Hackney	W/S Dist. Supervisor			0.10					0.45	0.45			1.00
Vermillion	St./Cem. Supervisor			0.90				0.10					1.00
Powers	STP Supervisor									1.00			1.00
Baker	Mechanic II										1.00		1.00
Fuller	Engineering Tech.			0.50					0.25	0.25			1.00
McCombs	Street Foreman			1.00									1.00
Greenway	Laborer I			1.00									1.00
Tysinger	Laborer I			1.00									1.00
Dunbar	Laborer I			1.00									1.00
Gough	Laborer I			1.00									1.00
Hathcock	Laborer I			1.00									1.00
Lee	Laborer I			1.00									1.00
TBA	Cem. Sexton/Bldg. Mtnce.		0.30	0.30				0.30			0.10		1.00
TBA	WTP Operator								0.90	0.10			1.00
Burchette	WTP Laborer			0.05					0.85	0.10			1.00
Boyd	STP Operator			0.05						0.95			1.00
Feeney	STP Laborer									1.00			1.00
Rogers	STP Laborer									1.00			1.00
Meyer	W/S Dist. Foreman			0.10					0.45	0.45			1.00
Lane	Laborer I			0.10					0.45	0.45			1.00
Cooper	Laborer I			0.10					0.45	0.45			1.00
Lancaster	Laborer I			0.10					0.45	0.45			1.00
TBA	Laborer I			0.10					0.45	0.45			1.00
Arnold	Senior Cust. Serv. Spec.								0.50	0.50			1.00
Hanson	Cust. Serv. Specialist II								0.50	0.50			1.00
TBA	Cust. Serv. Specialist I			0.20					0.40	0.40			1.00
Thomas	Finance Supp. Spec.	0.80							0.10	0.10			1.00
Duley	Administrative Officer				1.00								1.00
Storer	Administrative Assistant				1.00								1.00
Kumer	Police Admin. Supp. Spec.				1.00								1.00
Williams	Police Admin. Supp. Spec.				1.00								1.00
(All)	Police Sergeant				5.00								5.00
(All)	Police Officer				17.00								17.00
<b>Full-Time Total</b>		<b>2.45</b>	<b>0.30</b>	<b>10.70</b>	<b>28.00</b>	<b>1.35</b>	<b>0.55</b>	<b>0.40</b>	<b>8.25</b>	<b>9.65</b>	<b>1.20</b>	<b>0.15</b>	<b>63.00</b>
<b>P-T Employees (FTE)</b>													
Glueck	P-T Accountant	0.64							0.08	0.08			0.80
Goodman	P-T HR Manager	0.64							0.08	0.08			0.80
Lyons	Communications Spec.	0.35		0.05					0.05	0.05			0.50
TBA	Clerk's Assistant	0.40						0.10					0.50
(All)	Police Admin. Supp. Spec.				1.35								1.35
(All)	P-T Police Officer				1.35								1.35
(All)	P-T Pub. Works Laborer			0.50					0.25	0.25			1.00
(All)	Grounds Mtnce.			0.85				0.65					1.50
<b>Part-Time Total</b>		<b>2.03</b>	<b>0.00</b>	<b>1.40</b>	<b>2.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.75</b>	<b>0.46</b>	<b>0.46</b>	<b>0.00</b>	<b>0.00</b>	<b>7.80</b>
<b>FTE TOTAL</b>		<b>4.48</b>	<b>0.30</b>	<b>12.10</b>	<b>30.70</b>	<b>1.35</b>	<b>0.55</b>	<b>1.15</b>	<b>8.71</b>	<b>10.11</b>	<b>1.20</b>	<b>0.15</b>	<b>70.80</b>



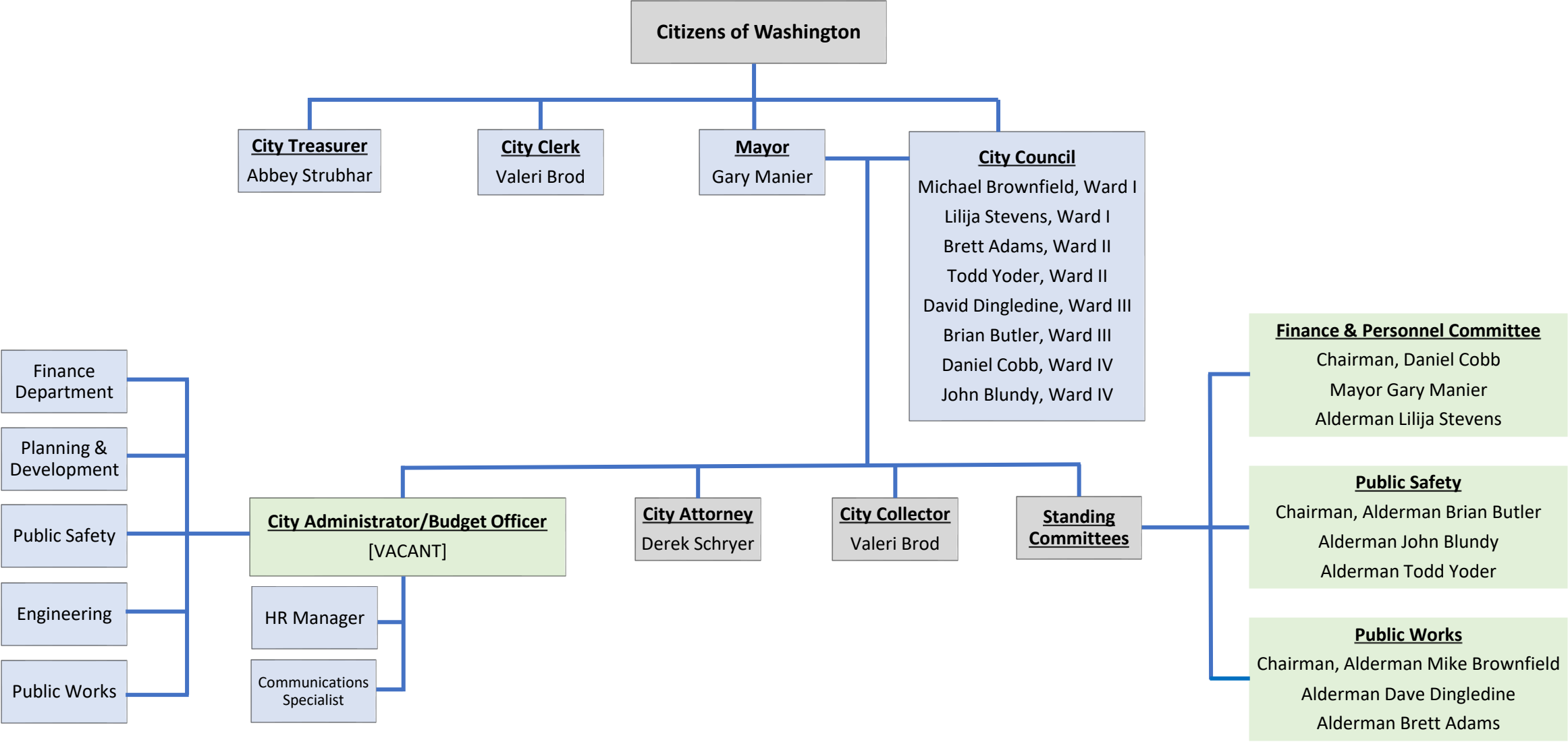
# ORGANIZATIONAL CHART

Annual Budget FY 2021-2022

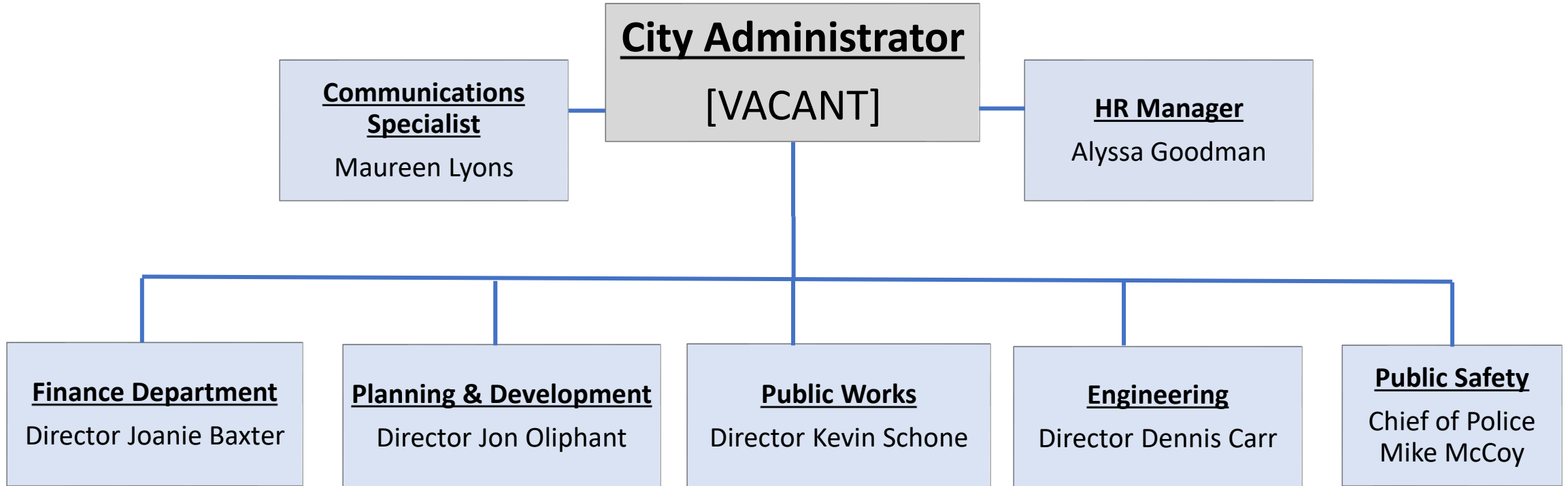
**CITY OF WASHINGTON**



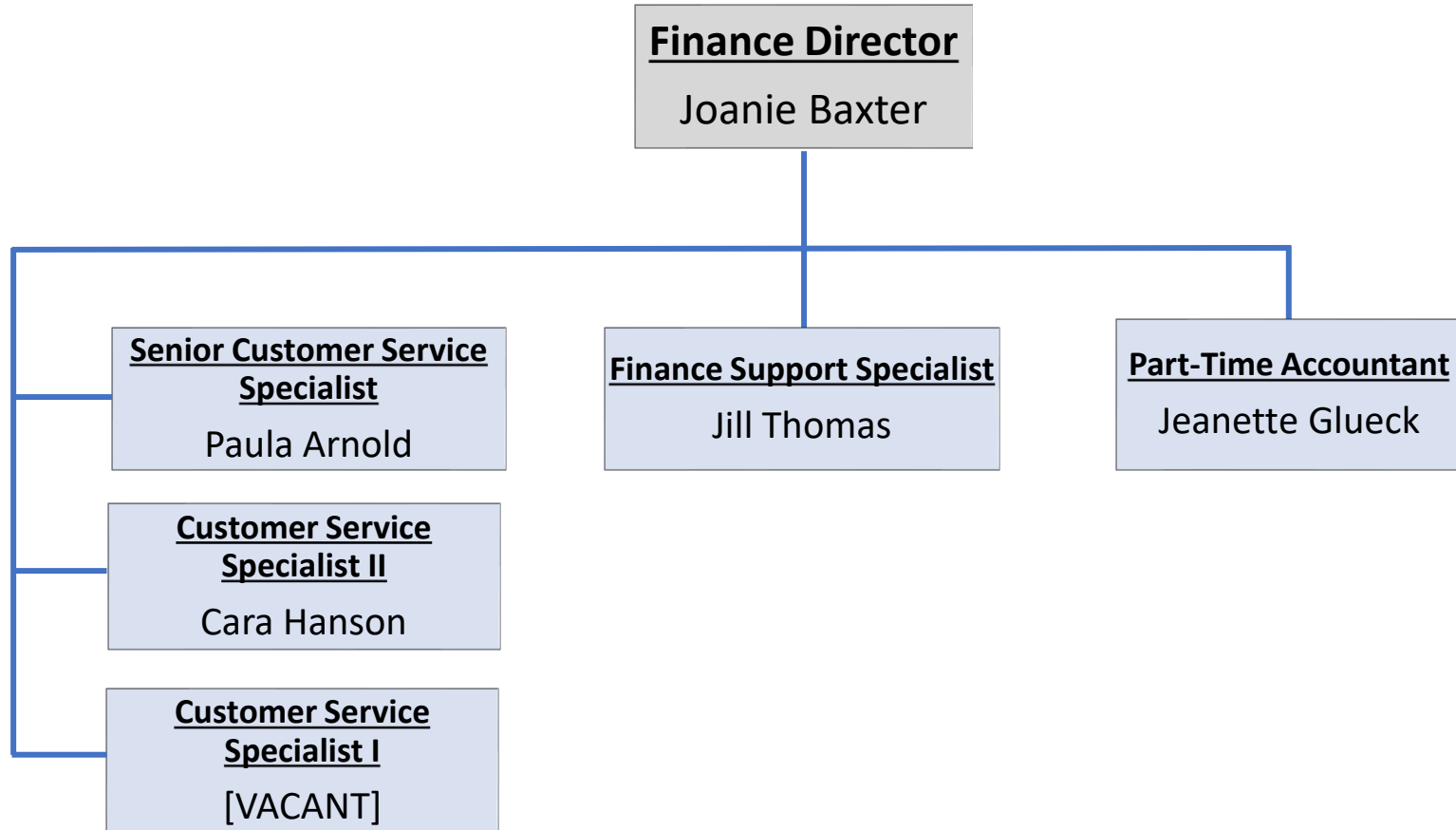
# City of Washington Organizational Chart



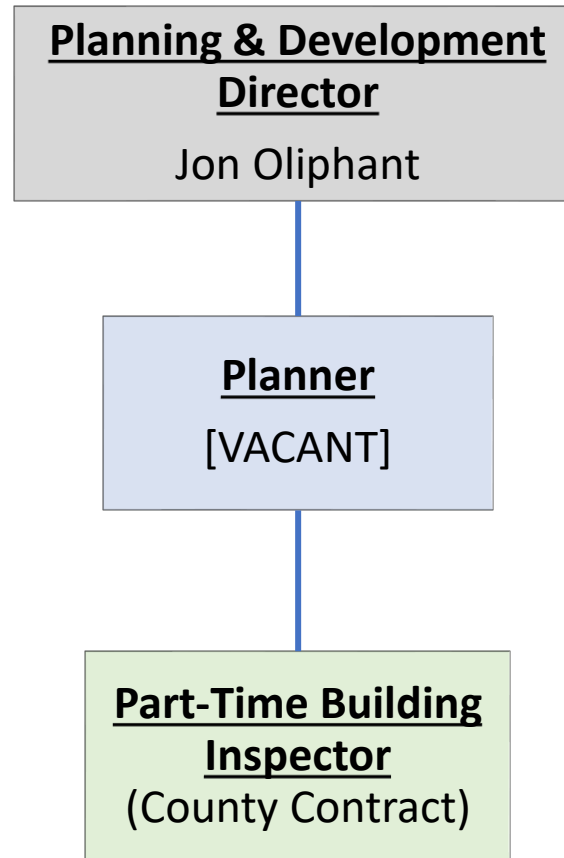
# City Administrator



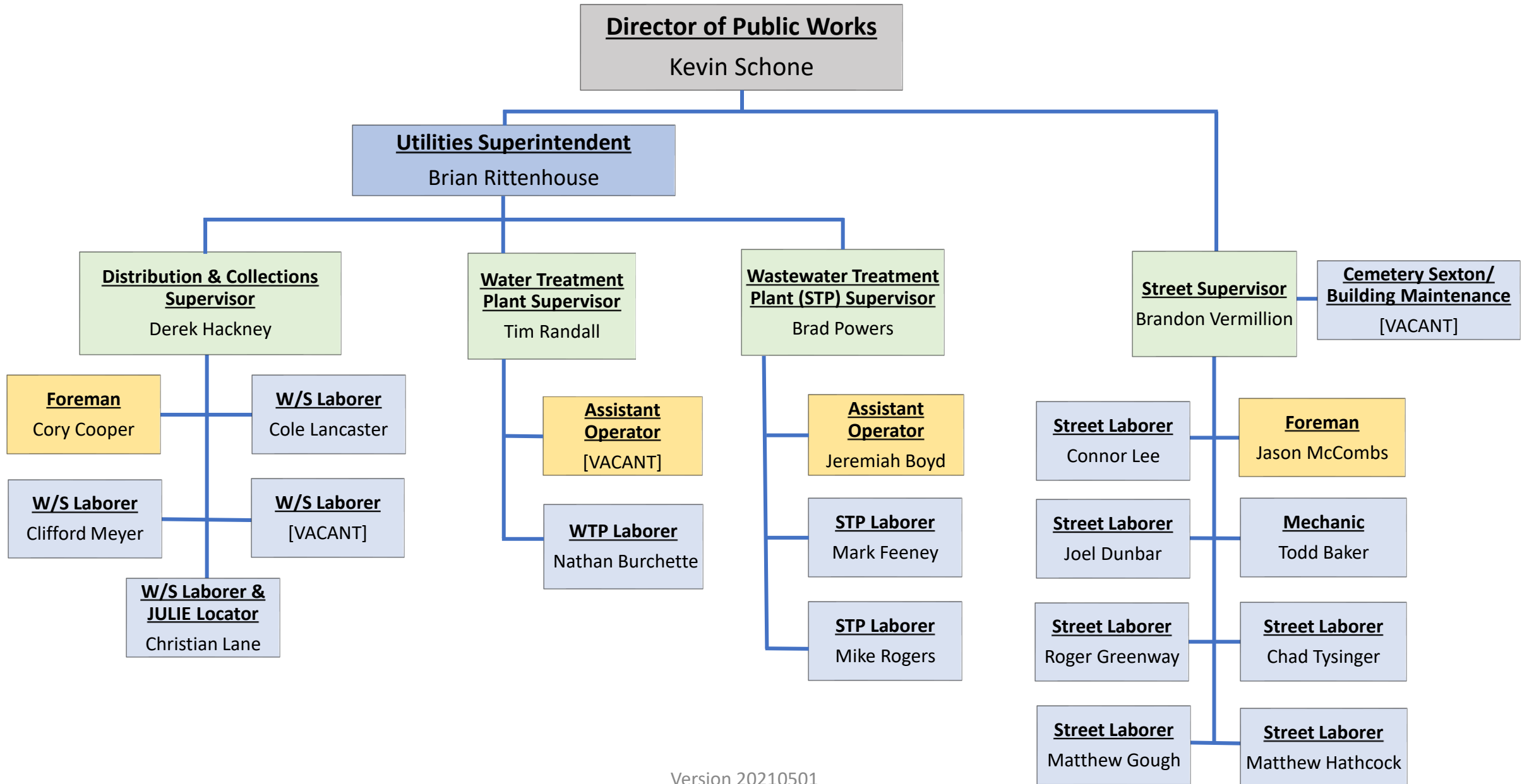
# Finance Department



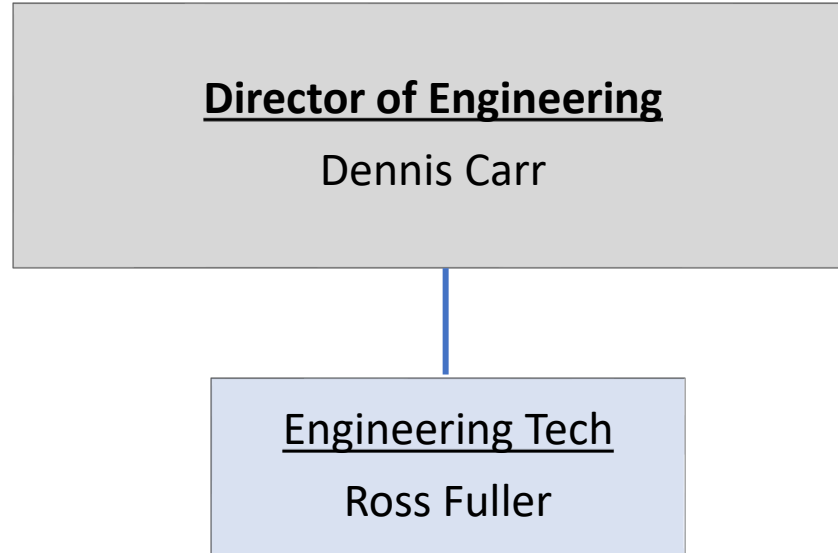
# Planning and Development



# Public Works



# Engineering



# Police Department

