

City of Washington Annual Budget Fiscal Year Ending April 30, 2016

**Gary W. Manier, Mayor
Patricia S. Brown, City Clerk
Ellen L. Dingledine, City Treasurer
Richard A. Russo, City Attorney**

Aldermen

**Robert A. Brucks, Ward I
Michael J. Brownfield, Ward I
Carol K. Moss, Ward II
Tyler J. Gee, Ward II
Brian H. Butler, Ward III
David K. Dingledine, Ward III
James L. Gee, Ward IV
R. Gene Schneider, Ward IV**

Staff

**Joan E. Baxter, City Controller
Edward E. Andrews, City Engineer
Donald J. Volk, Chief of Police
Jon R. Oliphant, Planning & Development Director**

May 2015

TABLE OF CONTENTS

| | |
|---|----|
| All Funds Summary | 1 |
| General Funds Summary (Restricted and Unrestricted) | 3 |
| General Fund: Unrestricted | 4 |
| Legislative/Administrative Account | 6 |
| City Hall Account | 8 |
| Street Account | 10 |
| Police Account | 12 |
| Tourism And Economic Development Account | 14 |
| Planning, Zoning And Code Enforcement Account | 16 |
| Fire And Rescue Account | 18 |
| North Cummings Roadway Improvement Fee Account | 20 |
| Telecommunications Tax Account | 22 |
| Water Fund | 26 |
| Water Subdivision Development Fee Account | 28 |
| Water Connection Fee Account | 30 |
| Water Tower Reserve Account | 32 |
| Sewer Fund | 34 |
| Sewer Subdivision Development Fee Account | 36 |
| Sewer Connection Fee Account | 38 |
| Sewer Bond Principal And Interest Account (1997 IEPA Loan) | 40 |
| Sewer Bond Reserve Account (1997 IEPA Loan) | 42 |
| Sewer Bond Depreciation Account (1997 IEPA Loan) | 43 |
| Sewer Bond Principal And Interest Account (2009 IEPA Loan) | 44 |
| Sewer Bond Reserve Account (2009 IEPA Loan) | 46 |
| Sewer Bond Depreciation Account (2009 IEPA Loan) | 47 |
| STP No. 2 Phase II (A) Construction Account | 48 |
| STP No. 2 Phase II (B) Construction Account | 50 |
| Motor Equipment Replacement Fund | 52 |
| Cemetery Fund | 56 |
| Emergency Services And Disaster Assistance Fund | 58 |
| Audit Fund | 60 |
| Liability Insurance Fund | 62 |
| Motor Fuel Tax Fund | 64 |
| Illinois Municipal Retirement Fund | 66 |
| Social Security Fund | 68 |
| Stormwater Management/Flood Mitigation Fund | 70 |
| Police Department Special Projects Account | 72 |
| Police Department Special Projects Account – Seizure, Tow & Impound | 74 |
| Police Department Special Projects Account – Canine (K-9) | 76 |
| Tornado Recovery Account - General | 78 |
| Tornado Recovery Account - Water | 80 |
| Tornado Recovery Account - Sewer | 82 |
| Tornado Recovery Account - MERF | 84 |
| Police Pension Fund | 86 |
| Tax Increment Financing District No. 2 Fund (Downtown) | 88 |
| South Cummings Road Improvement Debt Service Fund | 92 |
| Cruger Road Improvement Debt Service Fund | 94 |
| WACC Debt Service Fund | 96 |

| | |
|--|------------|
| Washington 223 Improvement Debt Service Fund | 98 |
| Mallard Crossing Special Services Area Fund | 102 |
| Dallas Road Improvement Capital Project Fund | 104 |
| Beverly Manor Safe Routes Capital Project Fund..... | 106 |
| North Cummings Recreation Trail Extension Capital Project Fund..... | 108 |
| Washington 223 Capital Projects Fund | 110 |
| Freedom Parkway/Lakeshore Dr. Capital Projects Fund..... | 112 |
| Multi-Year Capital Improvement Program | 115 |

BUDGET TRENDS AT A GLANCE

City of Washington, IL

| | <u>FY 2015-16</u> | | <u>FY 2014-15</u> | | <u>CHANGE</u> | |
|---|-------------------|-------------------|-------------------|-------------------|---------------|------------------------|
| TOTAL BUDGETED EXPENSES | \$ | 29,320,190 | \$ | 19,979,504 | \$ | 9,340,686 46.8% |
| by MAJOR SERVICE TYPE | | % of Total | | | | |
| Street Operations/Improvements | \$ | 11,340,152 38.7% | \$ | 2,555,323 | \$ | 8,784,829 343.8% |
| Public Safety (Police, Fire, ESDA) | | 4,582,430 15.6% | | 4,217,352 | | 365,078 8.7% |
| Sanitary Sewer System | | 4,411,459 15.0% | | 6,459,192 | | (2,047,733) -31.7% |
| Water System | | 3,900,933 13.3% | | 1,337,969 | | 2,562,964 191.6% |
| All Other (IMRF, Liab. Ins., SWM, etc.) | | 2,160,100 7.4% | | 1,146,100 | | 1,014,000 88.5% |
| Planning/Zoning/Econ. Dev./TIF | | 1,334,295 4.6% | | 1,207,475 | | 126,820 10.5% |
| General Administration | | 942,150 3.2% | | 795,950 | | 146,200 18.4% |
| Tornado Recovery | | 270,000 0.9% | | 1,750,000 | | (1,480,000) -84.6% |
| Washington Area Community Center | | 253,721 0.9% | | 389,693 | | (135,972) -34.9% |
| Cemetery | | 124,950 0.4% | | 120,450 | | 4,500 3.7% |
| by MAJOR EXPENSE CLASSES | | % of Total | | | | |
| Capital Improvements | | 17,393,400 59.3% | | 6,795,250 | | 10,598,150 156.0% |
| Personnel (Wages and Benefits) | | 7,201,870 24.6% | | 6,797,650 | | 404,220 5.9% |
| Operations (Utilities, Supplies, etc.) | | 3,570,825 12.2% | | 5,223,297 | | (1,652,472) -31.6% |
| Debt Service | | 1,154,095 3.9% | | 1,163,307 | | (9,212) -0.8% |

SOURCES OF MONIES TO

FUND BUDGET

| | | | | | | |
|--------------------------------------|-----------|-------------------|-----------|-------------------|-----------|------------------------|
| | \$ | 29,320,190 | \$ | 19,979,504 | \$ | 9,340,686 46.8% |
| by MAJOR REVENUE SOURCES | | % of Total | | | | |
| Bond/Grant/Insurance Proceeds | \$ | 13,066,326 44.6% | \$ | 4,555,620 | | 8,510,706 186.8% |
| Sales Tax (Muni., HR, Use) | | 5,726,500 19.5% | | 5,289,000 | \$ | 437,500 8.3% |
| Sewer Revenues (Fees, Charges, etc.) | | 2,494,500 8.5% | | 2,536,303 | | (41,803) -1.6% |
| All Other | | 1,542,274 5.3% | | 1,289,983 | | 252,291 19.6% |
| Water Revenues (Fees, Charges, etc.) | | 1,505,020 5.1% | | 1,406,050 | | 98,970 7.0% |
| Fund Balances/Cash Reserves | | 1,492,070 5.1% | | 1,313,748 | | 178,322 13.6% |
| Income Tax Distribution | | 1,350,000 4.6% | | 1,364,000 | | (14,000) -1.0% |
| Property Taxes | | 1,228,300 4.2% | | 1,287,300 | | (59,000) -4.6% |
| Telecommunications Tax | | 360,200 1.2% | | 380,500 | | (20,300) -5.3% |
| Motor Fuel Taxes | | 345,000 1.2% | | 360,000 | | (15,000) -4.2% |
| TIF Funds | | 210,000 0.7% | | 197,000 | | 13,000 6.6% |

EMPLOYMENT: FULL TIME EQUIVALENT

| | | | | | | |
|----------------------------|--------------|------------|--------------|-------------|--------------|--|
| | | % of Total | | | | |
| Public Safety | 32.20 | 46.9% | 31.95 | 0.25 | 0.8% | |
| Street Division | 12.25 | 17.8% | 11.40 | 0.85 | 7.5% | |
| Sewer Division | 8.10 | 11.8% | 8.33 | (0.23) | -2.8% | |
| Water Division | 6.80 | 9.9% | 6.02 | 0.78 | 13.0% | |
| General Administration | 4.50 | 6.6% | 4.55 | (0.05) | -1.1% | |
| Planning/Zoning/Econ. Dev. | 3.65 | 5.3% | 2.65 | 1.00 | 37.7% | |
| Cemetery Operation | 1.15 | 1.7% | 1.15 | - | 0.0% | |
| TOTAL | 68.65 | | 66.05 | 2.60 | 3.94% | |

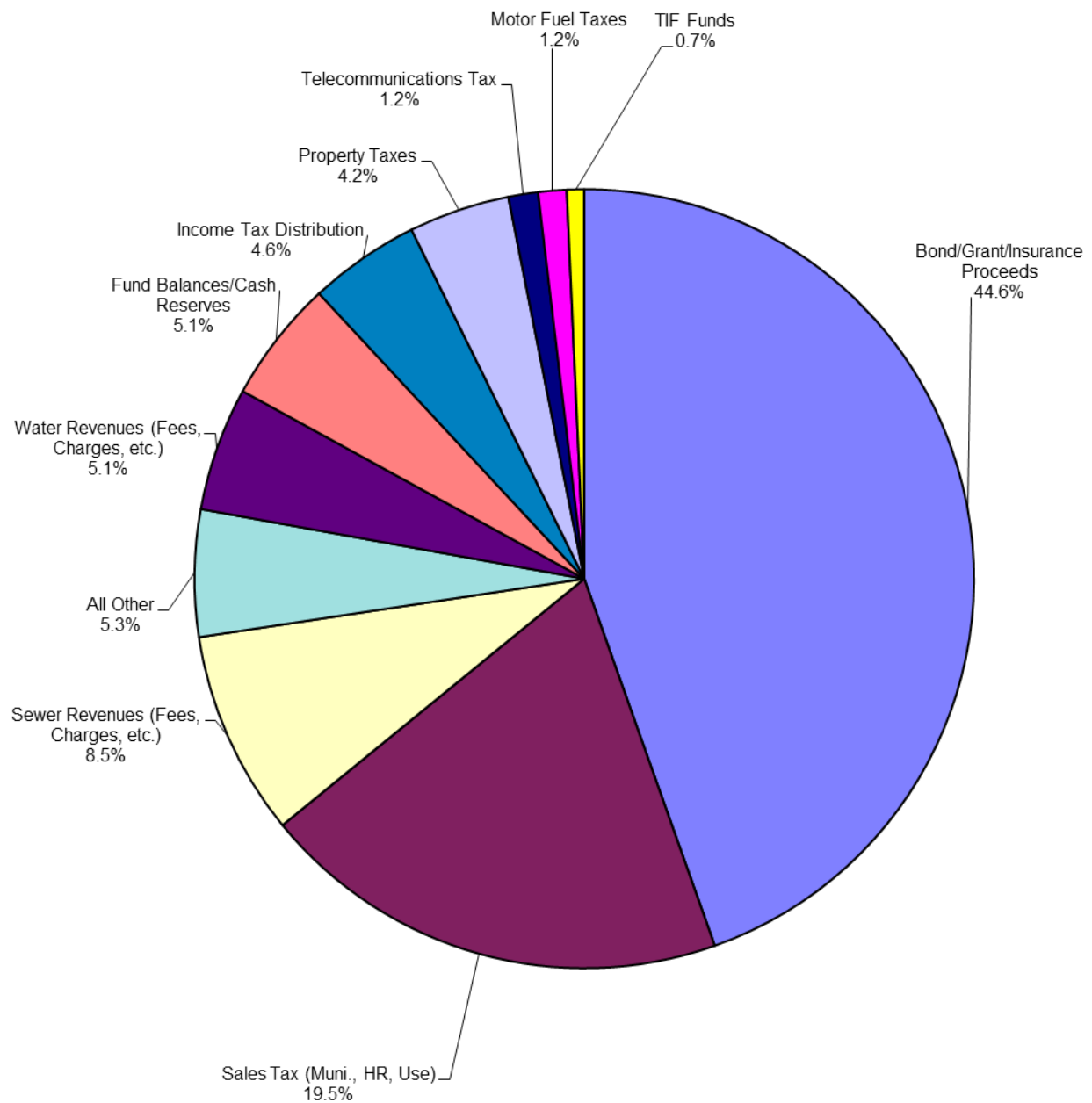
PROPERTY TAXES

| | | | | | | |
|-------------------------------------|----|-------------|----|-------------|----|--------------------|
| Tax Levy | \$ | 1,225,300 | \$ | 1,309,000 | \$ | (83,700) -6.4% |
| Tax Rate (per \$100 AV) | \$ | 0.41951 | \$ | 0.41918 | \$ | 0.00033 0.1% |
| Equalized Assessed Valuation | \$ | 292,078,141 | \$ | 312,276,092 | \$ | (20,197,951) -6.5% |
| City Share of Total Tax Bill (Avg.) | | N/A | | 5.39% | | |

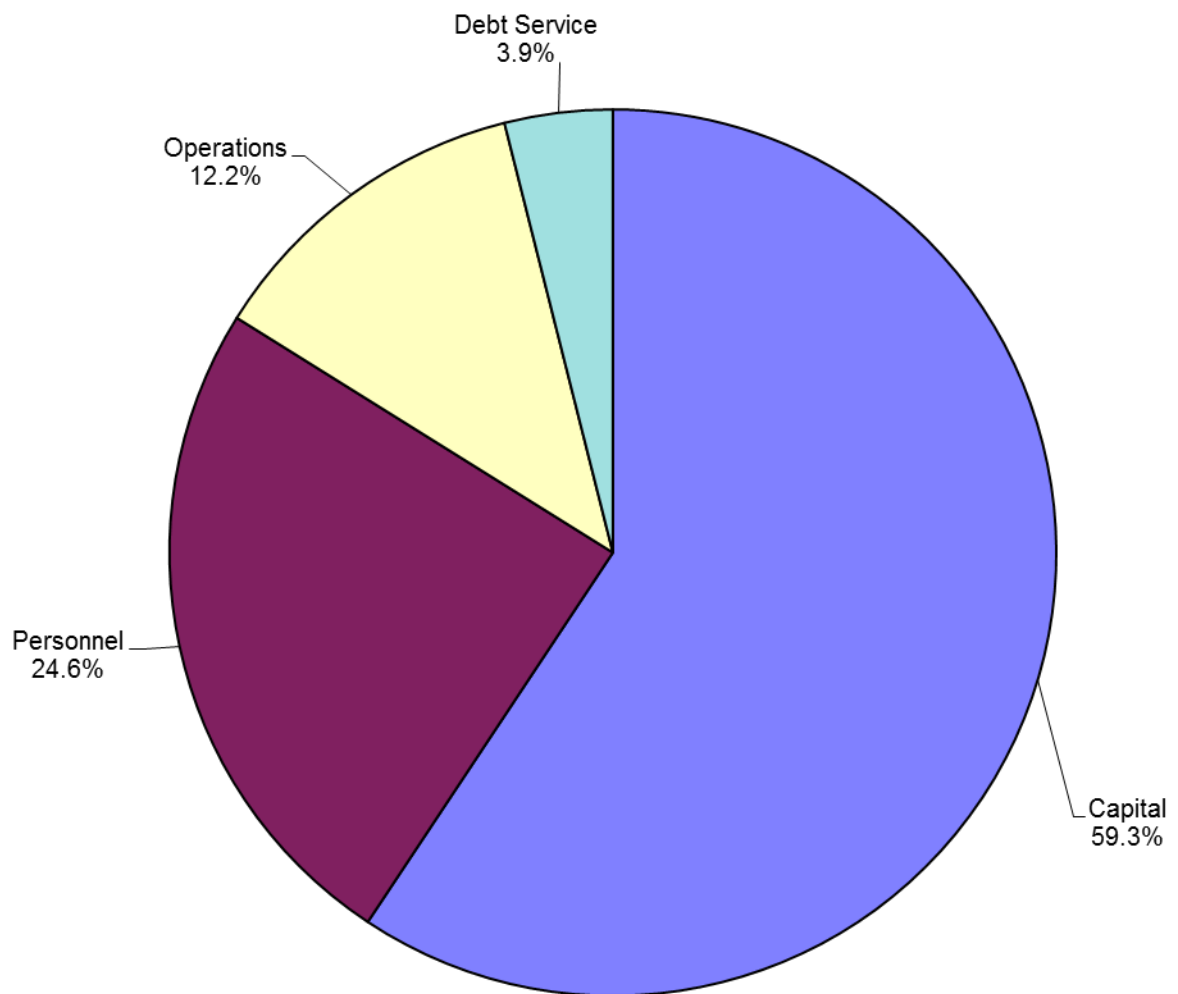
UTILITY RATES

| | | | | | | |
|------------------------------|----|------|----|------|----|-----------|
| Water Rates (per 1,000 gal.) | \$ | 4.02 | \$ | 3.92 | \$ | 0.10 2.5% |
| Sewer Rates (per 1,000 gal.) | \$ | 8.37 | \$ | 8.17 | \$ | 0.20 2.4% |

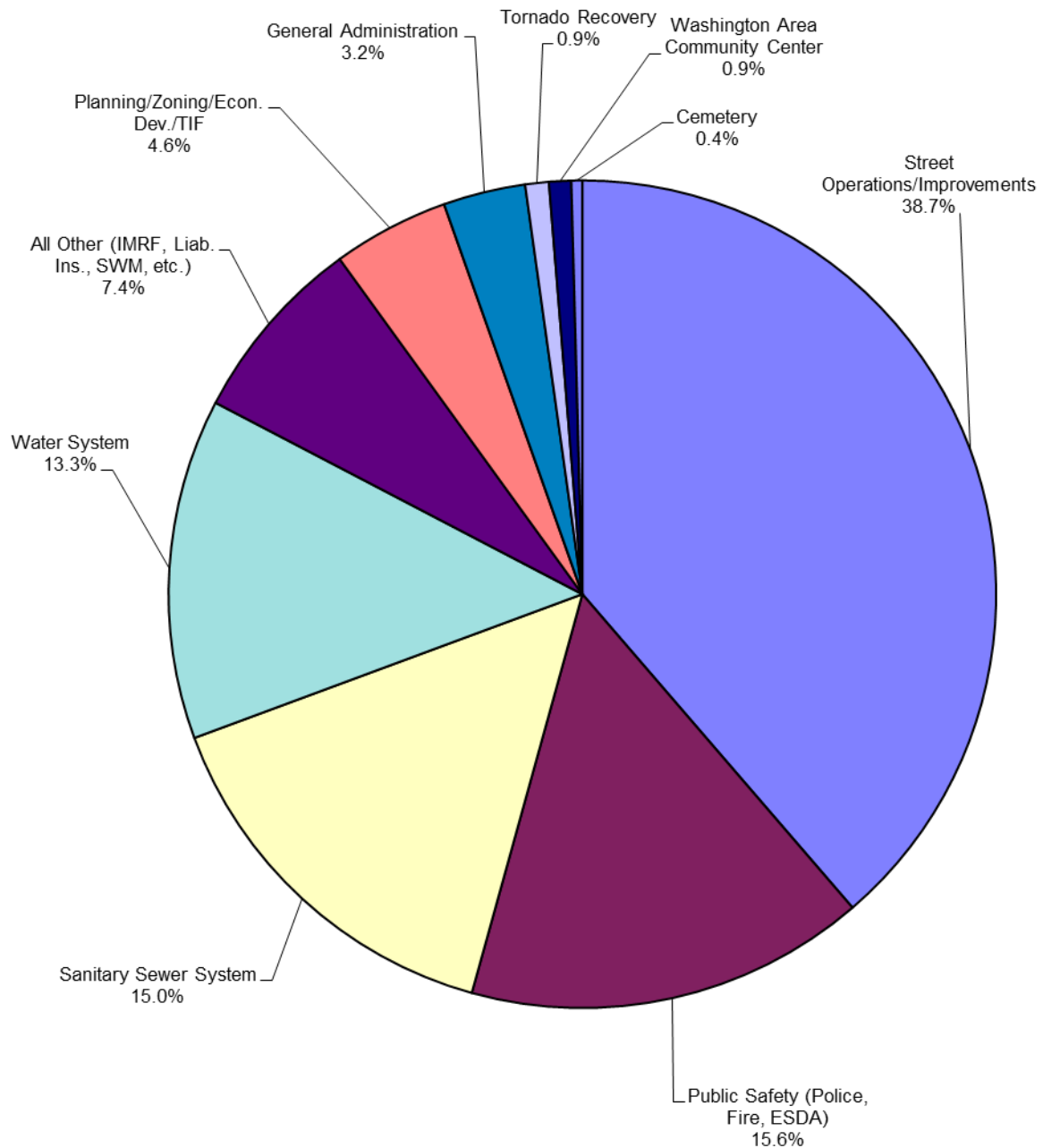
**Budgeted Revenues by Major Revenue Source
FY15-16**



**Budgeted Expenses by Major Expense Class
FY15-16**



**Budgeted Expenses by Major Service Type
FY15-16**



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.

ALL FUNDS COMBINED REVENUE/EXPENDITURE SUMMARY (Excludes All Transfers and Police Pension)

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| REVENUES: | | | | | |
| General | \$ 8,443,719 | \$ 8,420,702 | \$ 8,859,846 | \$ 7,331,180 | \$ 9,124,280 |
| Proprietary | 4,286,819 | 3,957,151 | 8,070,653 | 3,781,681 | 8,483,920 |
| Special | 1,632,370 | 2,394,015 | 1,435,350 | 3,764,282 | 9,455,986 |
| Debt Service | 53,094 | 52,060 | 54,000 | 118,422 | 115,934 |
| SA/Cap. Proj. | 196,170 | 5,307,921 | 245,907 | 213,558 | 648,000 |
| TOTAL | <u>\$ 14,612,172</u> | <u>\$ 20,131,849</u> | <u>\$ 18,665,756</u> | <u>\$ 15,209,123</u> | <u>\$ 27,828,120</u> |
| EXPENDITURES: | | | | | |
| Personnel | \$ 5,914,073 | \$ 6,685,060 | \$ 6,797,650 | \$ 6,464,747 | \$ 7,201,870 |
| Operations | 2,796,657 | 4,621,541 | 5,223,297 | 2,764,953 | 3,570,825 |
| Capital | 1,887,994 | 7,107,980 | 6,795,250 | 1,270,751 | 17,393,400 |
| Debt Service | 1,097,192 | 1,176,264 | 1,163,307 | 1,314,353 | 1,154,095 |
| Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | <u>\$ 11,695,916</u> | <u>\$ 19,590,845</u> | <u>\$ 19,979,504</u> | <u>\$ 11,814,804</u> | <u>\$ 29,320,190</u> |
| Revenue Over/ (Under) Exp. | <u>\$ 2,916,256</u> | <u>\$ 541,004</u> | <u>\$ (1,313,748)</u> | <u>\$ 3,394,319</u> | <u>\$ (1,492,070)</u> |

This page left intentionally blank.

GENERAL FUNDS SUMMARY (Restricted and Unrestricted) – Fund 100

General Fund totals for both “restricted” 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 General Fund accounts include the following:

- 1) Telecommunications Tax monies that are restricted to street and storm water purposes
- 2) North Cummings Roadway Improvement Fund monies that are restricted solely for specified roadway improvements
- 3) Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county

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

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|---|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Bal. | | | \$ 5,665,554 | \$ 6,473,018 | \$ 8,358,809 |
| Unrestricted | \$ 7,455,112 | \$ 7,580,913 | \$ 7,611,400 | \$ 8,020,600 | \$ 8,033,000 |
| <i>L/A</i> | 618 | 3,712 | 5,000 | 1,560 | 3,000 |
| <i>City Hall</i> | 17,030 | 15,760 | 17,770 | 14,628 | 18,740 |
| <i>Streets</i> | 212,060 | 231,432 | 462,280 | 226,401 | 278,280 |
| <i>Police</i> | 367,364 | 392,844 | 381,166 | 406,793 | 435,300 |
| <i>Tourism/EDC</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Planning/Zoning</i> | 0 | 0 | 6,000 | 0 | 0 |
| <i>Fire/Rescue</i> | 17,124 | 14,768 | 18,000 | 16,600 | 17,000 |
| <i>N. Cumm. Road. Impr.</i> | 0 | 405 | 500 | 0 | 500 |
| <i>Telecommunications Tax</i> | 392,059 | 425,485 | 430,492 | 350,150 | 360,200 |
| TOTAL | \$ 8,461,367 | \$ 8,665,319 | \$ 8,932,608 | \$ 9,036,732 | \$ 9,146,020 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 4,100,926 | \$ 4,370,238 | \$ 4,540,600 | \$ 4,431,258 | \$ 4,968,800 |
| <i>Operations</i> | 1,631,789 | 1,805,657 | 2,050,522 | 1,624,758 | 1,954,225 |
| <i>Capital</i> | 235,079 | 39,267 | 123,300 | 51,000 | 776,600 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 1,828,368 | 2,790,000 | 3,105,900 | 1,053,245 | 1,475,052 |
| TOTAL | \$ 7,796,162 | \$ 9,005,162 | \$ 9,820,322 | \$ 7,160,261 | \$ 9,174,677 |
| Revenue Over (Under) Expend. | \$ 665,205 | \$ (339,843) | \$ (887,714) | \$ 1,876,471 | \$ (28,657) |

GENERAL FUND: UNRESTRICTED (Fund 100-10)

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 those accounts.

GENERAL CORPORATE UNRESTRICTED REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 5,369,290 | \$ 5,731,533 | \$ 7,517,174 |
| Min. Std. Bal. (a) | | | | | \$ 2,008,250 |
| Surplus Funds | | | | | \$ 5,508,924 |
| REVENUES: | | | | | |
| Tax: | | | | | |
| Property | \$ 358,449 | \$ 356,606 | \$ 360,000 | \$ 356,500 | \$ 252,000 |
| Sales | 2,725,548 | 2,787,267 | 2,788,000 | 2,950,000 | 3,023,750 |
| Local Use | 242,870 | 265,520 | 246,000 | 280,000 | 294,000 |
| Home Rule | 2,102,106 | 2,084,891 | 2,255,000 | 2,350,000 | 2,408,750 |
| Prop. Repl. | 8,970 | 12,435 | 8,800 | 8,500 | 9,000 |
| State Inc. | 1,431,941 | 1,445,273 | 1,364,000 | 1,400,000 | 1,350,000 |
| Hotel/Motel | 83,905 | 85,925 | 84,000 | 93,000 | 90,000 |
| Video Gaming Tax | 5,485 | 33,856 | 5,000 | 45,000 | 50,000 |
| License: | | | | | |
| Liquor | 29,368 | 29,739 | 29,000 | 28,000 | 29,000 |
| Misc. | 3,623 | 4,632 | 100 | 600 | 1,000 |
| Franchise: | | | | | |
| Ameren | 34,288 | 53,139 | 30,000 | 72,000 | 94,000 |
| Cable | 197,934 | 197,478 | 198,000 | 200,000 | 210,000 |
| Solid Waste | 2,000 | 2,000 | 2,000 | 1,000 | 2,000 |
| Electric Aggregation | 44,507 | 58,666 | 50,000 | 45,000 | 50,000 |
| Interest | 33,469 | 26,131 | 30,000 | 25,000 | 25,000 |
| Misc. Inc. | 4,968 | 2,841 | 2,000 | 4,500 | 2,500 |
| Sale of Equipment/Land | 0 | 0 | 0 | 22,000 | 0 |
| Fines: | | | | | |
| Court | 100,727 | 82,649 | 90,000 | 75,000 | 80,000 |
| Parking | 795 | 3,200 | 1,200 | 2,500 | 2,500 |
| Liquor | 0 | 500 | 1,000 | 0 | 1,000 |
| Ord. Viol. | 1,400 | 5,300 | 2,500 | 13,000 | 10,000 |
| Fees: | | | | | |
| Bld. & Signs | 50,978 | 37,464 | 60,000 | 40,000 | 40,000 |
| WCB Permit Fee Reimb. | 12,930 | 0 | 0 | 0 | 0 |
| COW Bldg. Incentive | (30,123) | (5,728) | (3,200) | 0 | 0 |
| Forf. Bld. Fees | 2,400 | 4,000 | 1,500 | 1,500 | 1,500 |
| Var./Plats | 1,972 | 2,089 | 1,500 | 2,000 | 2,000 |
| Yard Waste Stickers | 4,602 | 5,040 | 5,000 | 5,500 | 5,000 |
| TOTAL COLLECTIONS | \$ 7,455,112 | \$ 7,580,913 | \$ 7,611,400 | \$ 8,020,600 | \$ 8,033,000 |
| T/F From: | | | | | |
| TIF No. 1 | 0 | 0 | 0 | 0 | 0 |
| N. Cumm. | 0 | 0 | 0 | 0 | 0 |
| Tornado Recovery | 0 | 161,171 | 0 | 1,689,364 | 0 |
| TOTAL | \$ 7,455,112 | \$ 7,580,913 | \$ 7,611,400 | \$ 8,020,600 | \$ 8,033,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | 0 | 0 | 0 | 0 |
| Operation | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Serv. | 0 | 0 | 0 | 0 | 0 |
| Inter T/F | 873,073 | 2,041,490 | 2,362,517 | 413,828 | 677,193 |
| TOTAL | \$ 873,073 | \$ 2,041,490 | \$ 2,362,517 | \$ 413,828 | \$ 677,193 |
| Revenue Over (Under) | | | | | |
| Expend. | \$ 6,582,039 | \$ 5,539,423 | \$ 5,248,883 | \$ 7,606,772 | \$ 7,355,807 |
| Intra T/F | \$ 6,009,179 | \$ 5,899,300 | \$ 6,187,145 | \$ 5,821,131 | \$ 7,680,026 |
| Net Rev. Over (Under) Exp. | \$ 572,860 | \$ (359,877) | \$ (938,262) | \$ 1,785,641 | \$ (324,219) |

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Grant to Stormwater Mgmt. | | | \$ 142,380 | \$ 250,000 | \$ 0 | \$ 125,000 |
| WACC Debt Service Fund | | | 345,000 | 343,000 | 335,794 | 201,721 |
| Washington 223 Debt Service Fund | | | 0 | 0 | 73,034 | 75,472 |
| Freedom Pkwy/Lakeshore Dr. | | | 0 | 0 | 0 | 270,000 |
| Water Conn. Fees | | | 3,090 | 2,400 | 0 | 0 |
| Sewer Conn. Fees | | | 182 | 11,417 | 0 | 0 |
| Tornado Recovery Fund | | | 1,545,838 | 1,750,000 | 0 | 0 |
| Grant to ESDA | | | 5,000 | 5,700 | 5,000 | 5,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 2,041,490 | \$ 2,362,517 | \$ 413,828 | \$ 677,193 |
| TOTAL EXPENDITURES | | | \$ 2,041,490 | \$ 2,362,517 | \$ 413,828 | \$ 677,193 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| L/A | | | \$ 615,521 | \$ 705,200 | \$ 621,690 | \$ 800,650 |
| City Hall | | | 63,034 | 71,080 | 82,014 | 126,960 |
| Streets | | | 1,261,946 | 1,222,399 | 1,208,046 | 2,181,591 |
| Police | | | 2,995,723 | 3,130,791 | 2,861,120 | 3,374,050 |
| Tourism/Economic Dev. | | | 87,090 | 93,475 | 87,900 | 200,275 |
| Planning, Zoning & Code Enforcement | | | 260,109 | 325,000 | 318,750 | 352,800 |
| Fire/Rescue | | | 615,877 | 639,200 | 641,611 | 643,700 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 5,899,300 | \$ 6,187,145 | \$ 5,821,131 | \$ 7,680,026 |
| TOTAL EXPENDITURES | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 7,940,790 | \$ 8,549,662 | \$ 6,234,959 | \$ 8,357,219 |

LEGISLATIVE/ADMINISTRATIVE ACCOUNT (Fund 100-01)

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, Controller, etc.) are charged to this account as well as a number of other general purpose expenses.

LEGISLATIVE/ADMINISTRATIVE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>Grant Proceeds</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>T/F From:</i> | | | | | |
| <i>Water Fund</i> | 309 | 1,856 | 2,500 | 780 | 1,500 |
| <i>Sewer Fund</i> | 309 | 1,856 | 2,500 | 780 | 1,500 |
| <i>Mallard Crossing SSA</i> | 0 | 0 | 0 | 0 | 0 |
| <i>GF Unrestricted</i> | 531,874 | 615,521 | 705,200 | 621,690 | 800,650 |
| TOTAL | \$ 532,492 | \$ 619,233 | \$ 710,200 | \$ 623,250 | \$ 803,650 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 408,452 | \$ 458,719 | \$ 503,100 | \$ 489,900 | \$ 541,300 |
| <i>Operations</i> | 118,953 | 138,855 | 167,000 | 122,450 | 225,150 |
| <i>Capital</i> | 3,287 | 18,559 | 37,000 | 7,800 | 30,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 1,800 | 3,100 | 3,100 | 3,100 | 7,200 |
| TOTAL | \$ 532,492 | \$ 619,233 | \$ 710,200 | \$ 623,250 | \$ 803,650 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|
| <u>Personnel Detail</u> | | | | | | |
| Mayor | 1.00 | 1.00 | | | | |
| Aldermen | 8.00 | 8.00 | | | | |
| City Clerk | 0.85 | 0.85 | | | | |
| City Treasurer | 1.00 | 1.00 | | | | |
| Elected Salaries | | | \$ 75,271 | \$ 85,000 | \$ 77,000 | \$ 78,000 |
| City Administrator | 0.85 | 0.85 | | | | |
| Controller | 0.80 | 0.80 | | | | |
| Accountant | 0.80 | 0.80 | | | | |
| HR/Cust. Serv. Supervisor | 0.80 | 0.80 | | | | |
| Cust. Serv. Supervisor | 0.80 | 0.80 | | | | |
| Office Assistant | 0.25 | 0.25 | | | | |
| Regular Salaries | | | 217,792 | 278,000 | 240,000 | 310,000 |
| P-T Accountant | 0.00 | 0.00 | | | | |
| Part Time Wages | | | 39,697 | 0 | 38,000 | 0 |
| Overtime | | | 2,339 | 6,000 | 12,500 | 8,000 |
| Unused Sick Time | | | 1,520 | 4,300 | 3,700 | 4,800 |
| Group Insurance | | | 106,332 | 109,000 | 100,000 | 120,000 |
| Retiree Health Insurance | | | 11,075 | 13,600 | 13,600 | 15,000 |
| Health Savings Plan Contribution | | | 2,068 | 3,000 | 2,900 | 3,000 |
| Workers Comp. Insurance | | | 1,066 | 1,300 | 900 | 1,000 |
| Unemployment Insurance Tax | | | 1,559 | 2,900 | 1,300 | 1,500 |
| TOTAL FTE YEARS | 15.15 | 15.15 | | | | |
| TOTAL PERSONNEL | | | \$ 458,719 | \$ 503,100 | \$ 489,900 | \$ 541,300 |
| <u>Operations Detail</u> | | | | | | |
| Repair & Maint.-Equip. (Contr.) | | | \$ 2,264 | \$ 2,300 | \$ 2,000 | \$ 2,500 |
| Engineering Fees | | | 0 | 0 | 0 | 0 |
| Legal Fees | | | 16,252 | 30,000 | 20,000 | 28,000 |
| Liquor Code Enforce.-Legal | | | 8,604 | 2,000 | 3,200 | 3,000 |
| Data Processing Support | | | 32,375 | 19,200 | 28,200 | 25,900 |
| Professional Fees | | | 1,900 | 4,200 | 1,900 | 4,800 |
| Animal Control | | | 13,360 | 13,600 | 13,400 | 13,600 |
| Postage Expense | | | 1,964 | 5,300 | 3,600 | 4,700 |
| Communications | | | 756 | 1,200 | 1,200 | 1,300 |
| Publishing Fees | | | 684 | 850 | 650 | 1,000 |
| Printing Fees | | | 3,267 | 6,600 | 6,300 | 7,000 |
| Recruitment | | | 278 | 500 | 0 | 42,000 |
| Membership Dues | | | 3,704 | 4,900 | 5,300 | 5,700 |
| Training-Elected Officials | | | 3,720 | 11,800 | 1,100 | 13,000 |
| Training-Staff | | | 6,201 | 7,800 | 1,500 | 7,800 |
| Subscriptions | | | 497 | 400 | 0 | 400 |
| Reference Materials/Manuals | | | 321 | 3,000 | 1,500 | 1,700 |
| Software | | | 7,316 | 6,700 | 2,000 | 11,000 |
| Surety Bond Expenses | | | 1,969 | 1,100 | 1,000 | 1,100 |
| Lease/Rent Expense | | | 3,705 | 3,700 | 3,600 | 4,100 |
| Repair & Maint.-Equip. (Comm.) | | | 1,648 | 2,700 | 1,300 | 1,900 |
| Office Supplies | | | 7,321 | 5,500 | 6,600 | 6,500 |
| Misc. Equip. | | | 3,242 | 1,800 | 2,300 | 2,000 |
| Taxes- Other | | | 0 | 50 | 0 | 50 |
| Misc. Expenses | | | 5,479 | 7,200 | 7,500 | 7,500 |
| Grant Disbursement | | | 0 | 0 | 0 | 0 |
| City Administrator Expense | | | 4,500 | 0 | 0 | 5,000 |
| Community Support | | | 1,330 | 6,000 | 100 | 5,000 |
| Yard Waste Stickers | | | 6,000 | 8,000 | 8,000 | 8,000 |
| Contingency | | | 0 | 10,000 | 0 | 10,000 |
| Bad Debt Expense | | | 198 | 600 | 200 | 600 |
| TOTAL OPERATIONS | | | \$ 138,855 | \$ 167,000 | \$ 122,450 | \$ 225,150 |
| <u>Capital Detail</u> | | | | | | |
| Purchase: | | | | | | |
| Building | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Building Engineering | | | 0 | 0 | 0 | 0 |
| Equipment | | | 18,559 | 37,000 | 7,800 | 30,000 |
| TOTAL CAPITAL | | | \$ 18,559 | \$ 37,000 | \$ 7,800 | \$ 30,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| MERF | | | \$ 3,100 | \$ 3,100 | \$ 3,100 | \$ 7,200 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 3,100 | \$ 3,100 | \$ 3,100 | \$ 7,200 |
| TOTAL EXPENDITURES | | | \$ 619,233 | \$ 710,200 | \$ 623,250 | \$ 803,650 |

CITY HALL ACCOUNT (Fund 100-02)

Core Service, Purpose or Function

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

CITY HALL REVENUE/EXPENDITURE SUMMARY

| | ACTUAL | | ACTUAL | | BUDGET | | EST. ACT. | BUDGET |
|-----------------------------|---------------|--------|---------------|--------|---------------|--------|------------------|---------------|
| | 12-13 | | 13-14 | | 14-15 | | 14-15 | 15-16 |
| Beg. Cash Balance | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 |
| REVENUES: | | | | | | | | |
| T/F From: | | | | | | | | |
| GF Unrestr. | \$ | 68,123 | \$ | 63,034 | \$ | 71,080 | \$ | 126,960 |
| Water | | 8,515 | | 7,880 | | 8,885 | | 9,370 |
| Sewer | | 8,515 | | 7,880 | | 8,885 | | 9,370 |
| TOTAL | \$ | 85,153 | \$ | 78,794 | \$ | 88,850 | \$ | 145,700 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ | 35,641 | \$ | 44,196 | \$ | 47,700 | \$ | 56,700 |
| Operations | | 35,255 | | 31,761 | | 41,150 | | 39,000 |
| Capital | | 14,257 | | 2,837 | | 0 | | 50,000 |
| Debt Service | | 0 | | 0 | | 0 | | 0 |
| Inter-Fund T/F | | 0 | | 0 | | 0 | | 0 |
| TOTAL | \$ | 85,153 | \$ | 78,794 | \$ | 88,850 | \$ | 145,700 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 |

SUPPORTING DETAIL FOR CITY HALL

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| <i>Custodian</i> | 1.00 | 1.00 | | | | |
| <i>Regular Salaries</i> | | | \$ 40,348 | \$ 39,000 | \$ 40,000 | \$ 42,000 |
| <i>Overtime</i> | | | 0 | 100 | 50 | 0 |
| <i>Part-time Salaries</i> | | | 224 | 0 | 0 | 0 |
| <i>Unused Sick Time</i> | | | 256 | 600 | 500 | 700 |
| <i>Group Insurance</i> | | | 290 | 4,500 | 400 | 10,500 |
| <i>Retiree Health Insurance</i> | | | 0 | 0 | 0 | 0 |
| <i>Health Savings Plan Contribution</i> | | | 340 | 0 | 700 | 800 |
| <i>Unemployment Insurance Tax</i> | | | 0 | 0 | 0 | 0 |
| <i>Workers Comp. Insurance</i> | | | 2,391 | 2,700 | 2,200 | 2,300 |
| <i>Uniform Rental</i> | | | 347 | 800 | 300 | 400 |
| TOTAL FTE YEARS | 1.00 | 1.00 | | | | |
| TOTAL PERSONNEL | | | \$ 44,196 | \$ 47,700 | \$ 44,150 | \$ 56,700 |
| <u>Operations Detail</u> | | | | | | |
| <i>R/M Building (Cont.)</i> | | | \$ 1,613 | \$ 4,200 | \$ 600 | \$ 2,000 |
| <i>R/M Equipment (Cont.)</i> | | | 2,512 | 2,600 | 3,292 | 3,300 |
| <i>Communications</i> | | | 14,056 | 13,200 | 13,200 | 16,000 |
| <i>Recruitment</i> | | | 0 | 150 | 0 | 200 |
| <i>Electricity</i> | | | 2,865 | 5,000 | 3,200 | 4,000 |
| <i>Heating</i> | | | 1,767 | 2,000 | 1,200 | 1,800 |
| <i>Property Insurance</i> | | | 2,534 | 2,200 | 4,500 | 5,500 |
| <i>R/M - Buildings (Comm.)</i> | | | 3,034 | 5,100 | 1,000 | 1,400 |
| <i>R/M-Equipment (Comm.)</i> | | | 90 | 600 | 0 | 500 |
| <i>Operating Supplies</i> | | | 1,960 | 2,200 | 900 | 1,500 |
| <i>Misc. Equipment</i> | | | 474 | 1,000 | 0 | 1,000 |
| <i>Janitorial Supplies</i> | | | 301 | 1,500 | 600 | 800 |
| <i>Misc. Expenses</i> | | | 555 | 1,400 | 500 | 1,000 |
| TOTAL OPERATIONS | | | \$ 31,761 | \$ 41,150 | \$ 28,992 | \$ 39,000 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>Bldg./Property</i> | | | \$ 2,837 | \$ 0 | \$ 23,500 | \$ 50,000 |
| <i>Equipment</i> | | | 0 | 0 | 0 | 0 |
| <i>System Engineering</i> | | | 0 | 0 | 0 | 0 |
| <i>Landscaping</i> | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 2,837 | \$ 0 | \$ 23,500 | \$ 50,000 |
| <u>Debt Service Detail</u> | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 78,794 | \$ 88,850 | \$ 96,642 | \$ 145,700 |

STREET ACCOUNT (Fund 100-03)

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.

STREETS REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|----------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Tax: | | | | | |
| Street | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Property Repl. | 6,812 | 7,140 | 7,500 | 7,400 | 7,500 |
| Fee: | | | | | |
| Sidewalk Reim. | 4,610 | 0 | 1,000 | 1,000 | 0 |
| Curb & Gutter Rest. | 3,475 | 0 | 4,000 | 0 | 0 |
| Road and Bridge | 175,778 | 183,263 | 180,000 | 192,221 | 185,000 |
| Grant Proceeds | 0 | 0 | 250,000 | 0 | 0 |
| Insurance Proceeds | 0 | 0 | 0 | 0 | 60,000 |
| Recycling Grant | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 |
| Miscellaneous | 5,605 | 11,298 | 4,000 | 10,000 | 10,000 |
| TOTAL COLLECTIONS | 212,060 | 217,481 | 462,280 | 226,401 | 278,280 |
| T/F From: | | | | | |
| GF Unrestricted | 1,575,100 | 1,261,946 | 1,222,399 | 1,208,046 | 2,181,591 |
| Water Fund | 0 | 0 | 0 | 0 | 0 |
| Sewer Fund | 0 | 0 | 0 | 0 | 0 |
| GF Telecom Fund | 115,029 | 20,789 | 0 | 0 | 0 |
| BMSR Grant | 0 | 13,951 | 0 | 0 | 0 |
| S. Wood SA | 0 | 0 | 0 | 0 | 0 |
| TOTAL BUDG. FUNDS | \$ 1,902,189 | \$ 1,514,167 | \$ 1,684,679 | \$ 1,434,447 | \$ 2,459,871 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 741,336 | \$ 743,966 | \$ 805,900 | \$ 738,100 | \$ 827,900 |
| Operations | 365,386 | 395,777 | 438,840 | 304,850 | 491,750 |
| Capital | 203,559 | 16,687 | 73,100 | 11,800 | 679,500 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter T/F | 595,944 | 367,585 | 372,259 | 389,017 | 463,641 |
| TOTAL | \$ 1,906,225 | \$ 1,524,015 | \$ 1,690,099 | \$ 1,443,767 | \$ 2,462,791 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ (4,036) | \$ (9,848) | \$ (5,420) | \$ (9,320) | \$ (2,920) |

SUPPORTING DETAIL FOR STREETS

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|------------------------------------|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|
| Personnel Detail | | | | | | |
| Public Works Director | 0.50 | 0.50 | | | | |
| Public Works Manager | 0.60 | 0.60 | | | | |
| Street Supervisor | 0.85 | 0.85 | | | | |
| Water/Sewer Distr. Supv. | 0.10 | 0.10 | | | | |
| Pub. Works Inspector | 0.30 | 0.00 | | | | |
| Street Foreman | 1.00 | 1.00 | | | | |
| Laborers | 5.30 | 6.30 | | | | |
| Customer Serv. Spec. Supv. | 0.20 | 0.00 | | | | |
| Customer Serv. Specialist | 0.20 | 0.00 | | | | |
| Office Assistant | 0.00 | 0.45 | | | | |
| Regular Salaries | | | \$ 431,011 | \$ 440,000 | \$ 410,000 | 460,000 |
| Alloc. to Recycling Grant | | | (16,348) | (10,200) | (10,100) | (10,400) |
| P-T Admin. Asst. | 0.00 | 0.00 | | | | |
| PW Seasonal | 0.25 | 0.50 | | | | |
| Grounds Mtnc. | 1.30 | 0.85 | | | | |
| Part-Time Wages | | | 28,851 | 47,000 | 20,000 | 35,000 |
| Overtime | | | 29,798 | 20,000 | 45,000 | 30,000 |
| Standby | | | 3,798 | 2,500 | 4,900 | 4,000 |
| Unused Sick Time | | | 2,802 | 7,000 | 3,900 | 7,100 |
| Group Insurance | | | 139,349 | 160,000 | 145,000 | 197,000 |
| Retiree Health Insurance | | | 31,625 | 38,000 | 38,000 | 33,000 |
| Health Savings Plan Contribution | | | 3,909 | 5,300 | 5,300 | 5,400 |
| Workers Comp. Insurance | | | 78,892 | 85,000 | 70,000 | 60,000 |
| Uniform Rental | | | 5,499 | 5,500 | 2,400 | 3,000 |
| Unemployment Insurance Tax | | | 4,780 | 5,800 | 3,700 | 3,800 |
| TOTAL FTE YEARS | 10.60 | 11.15 | | | | |
| TOTAL PERSONNEL | | | \$ 743,966 | \$ 805,900 | \$ 738,100 | \$ 827,900 |
| Operations Detail | | | | | | |
| R/M Building - Cont. | | | \$ 4,188 | \$ 7,000 | \$ 2,500 | \$ 3,000 |
| R/M Equipment - Cont. | | | 1,106 | 2,000 | 2,300 | 2,500 |
| R/M Sidewalk Repl. - Cont. | | | 16,389 | 30,000 | 20,000 | 20,000 |
| R/M Streetscaping - Cont. | | | 10,266 | 19,500 | 4,000 | 20,000 |
| R/M Street Misc. - Cont. | | | 92,737 | 100,000 | 11,000 | 75,000 |
| Engineering Fees | | | 0 | 10,500 | 0 | 12,500 |
| Legal Fees | | | 2,569 | 6,000 | 6,000 | 7,500 |
| Drug/Alcohol Testing | | | 159 | 500 | 300 | 500 |
| Data Processing Support | | | 1,883 | 1,500 | 3,000 | 3,000 |
| Professional Fees | | | 0 | 2,500 | 0 | 6,000 |
| Communications | | | 8,676 | 9,600 | 9,000 | 10,000 |
| Printing/Advertising | | | 841 | 750 | 500 | 1,250 |
| Membership Dues | | | 804 | 600 | 450 | 1,000 |
| Training | | | 525 | 1,000 | 800 | 1,000 |
| Ref. Materials/Manuals | | | 108 | 400 | 100 | 400 |
| Software | | | 0 | 0 | 300 | 3,000 |
| Electricity | | | 63,852 | 60,000 | 50,000 | 60,000 |
| Heating | | | 11,887 | 9,000 | 7,500 | 9,000 |
| Property Insurance | | | 4,520 | 5,600 | 6,500 | 8,000 |
| Lease/Rent Expense | | | 833 | 2,540 | 1,000 | 1,100 |
| R/M Buildings - Comm. | | | 2,490 | 1,500 | 4,400 | 5,200 |
| R/M Equipment - Comm. | | | 1,626 | 2,500 | 2,500 | 2,500 |
| R/M Asphalt - Comm. | | | 31,005 | 28,000 | 20,000 | 28,000 |
| R/M Pavement Marking - Comm. | | | 3,360 | 9,500 | 5,000 | 9,500 |
| R/M Snow/Ice Control - Comm. | | | 43,984 | 25,000 | 50,000 | 90,000 |
| R/M Sand/Gravel - Comm. | | | 3,809 | 10,800 | 5,000 | 11,000 |
| R/M Concrete & Flowable - Comm. | | | 18,813 | 21,000 | 20,000 | 20,000 |
| R/M Street Misc. - Comm. | | | 10,979 | 29,750 | 25,000 | 35,000 |
| Office Supplies | | | 100 | 600 | 700 | 800 |
| Operating Supplies | | | 4,894 | 8,500 | 6,000 | 8,000 |
| Health & Safety Equipment | | | 1,539 | 2,000 | 1,500 | 2,800 |
| Misc. Equipment | | | 4,229 | 5,500 | 7,000 | 5,500 |
| Recycling Grant Expenses | | | 25,628 | 21,200 | 25,100 | 18,700 |
| Misc. Expenses | | | 21,978 | 4,000 | 7,400 | 10,000 |
| TOTAL OPERATIONS | | | \$ 395,777 | \$ 438,840 | \$ 304,850 | \$ 491,750 |
| Capital Detail | | | | | | |
| Purchase: | | | | | | |
| Equipment | | | \$ 5,777 | \$ 7,500 | \$ 2,500 | \$ 63,000 |
| Bld./Property | | | 2,110 | 13,000 | 5,300 | 6,500 |
| System Construction | | | 0 | 22,600 | 0 | 450,000 |
| System Engineering | | | 0 | 0 | 4,000 | 100,000 |
| System Legal | | | 0 | 0 | 0 | 0 |
| Traffic Signals | | | 8,800 | 30,000 | 0 | 60,000 |
| TOTAL CAPITAL | | | \$ 16,687 | \$ 73,100 | \$ 11,800 | \$ 679,500 |
| Debt Service Detail | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | |
| S. Cummings DS Fund | | | \$ 72,792 | \$ 72,792 | \$ 69,950 | \$ 63,505 |
| Cruger Rd. DS Fund | | | 77,293 | 77,293 | 75,914 | 70,636 |
| MFT | | | 0 | 0 | 0 | 0 |
| MERF | | | 214,500 | 214,500 | 214,500 | 279,500 |
| Beverly Manor Safe Rtes to Schools | | | 0 | 0 | 28,653 | 5,000 |
| Mallard Crossing SSA | | | 3,000 | 6,674 | 0 | 0 |
| Recreation Trail Ext. | | | 0 | 1,000 | 0 | 45,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 367,585 | \$ 372,259 | \$ 389,017 | \$ 463,641 |
| TOTAL EXPENDITURES | | | \$ 1,524,015 | \$ 1,690,099 | \$ 1,443,767 | \$ 2,462,791 |

POLICE ACCOUNT (Fund 100-04)

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.

POLICE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Tax: | | | | | |
| Property | \$ 238,975 | \$ 261,513 | \$ 264,000 | \$ 290,808 | \$ 310,000 |
| Property Repl. | 11,730 | 12,074 | 11,000 | 13,000 | 14,000 |
| Special Events | 16,878 | 13,166 | 10,000 | 10,000 | 10,000 |
| Misc. Income | 2,103 | 1,849 | 2,000 | 2,000 | 2,000 |
| Sale of Equipment | 0 | 0 | 0 | 0 | 0 |
| Grant Proceeds | 1,320 | 1,320 | 1,500 | 1,500 | 1,500 |
| Training Reimb. | 30,673 | 35,256 | 25,000 | 20,000 | 25,000 |
| Reimb. from WCHS | 65,685 | 67,666 | 67,666 | 69,485 | 72,800 |
| TOTAL COLLECTIONS | \$ 367,364 | \$ 392,844 | \$ 381,166 | \$ 406,793 | \$ 435,300 |
| T/F From: | | | | | |
| GF Unrestr. | 2,840,848 | 2,995,723 | 3,130,791 | 2,861,120 | 3,374,050 |
| AED Fund | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 3,208,212 | \$ 3,388,567 | \$ 3,511,957 | \$ 3,267,913 | \$ 3,809,350 |
| EXPENDITURES: | | | | | |
| Personnel | 2,730,917 | 2,910,325 | 2,973,000 | 2,912,308 | 3,255,500 |
| Operations | 255,319 | 236,742 | 293,257 | 109,805 | 281,750 |
| Capital | 13,976 | 0 | 4,200 | 0 | 12,100 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 208,000 | 241,500 | 241,500 | 245,800 | 260,000 |
| TOTAL | \$ 3,208,212 | \$ 3,388,567 | \$ 3,511,957 | \$ 3,267,913 | \$ 3,809,350 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR POLICE

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|
| Personnel Detail | | | | | | |
| Police Chief | 1.00 | 1.00 | | | | |
| Deputy Police Chief | 1.00 | 1.00 | | | | |
| Commanders | 4.00 | 4.00 | | | | |
| Patrol Officers | 15.00 | 15.00 | | | | |
| Police Services Admin. Officer | 1.00 | 1.00 | | | | |
| Dispatchers | 6.00 | 6.00 | | | | |
| Records Clerk | 1.00 | 1.00 | | | | |
| Regular Salaries | | | \$ 1,448,717 | \$ 1,575,000 | \$ 1,530,000 | \$ 1,700,000 |
| P-T Records Clerk | 0.00 | 0.00 | | | | |
| P-T Dispatchers | 1.35 | 1.35 | | | | |
| P-T Salaries | | | 76,607 | 80,000 | 62,500 | 70,000 |
| P-T Officers | 1.85 | 1.85 | 70,885 | 60,000 | 45,000 | 60,000 |
| Overtime-Officers | | | 172,700 | 190,000 | 195,000 | 190,000 |
| Overtime-Dispatchers | | | 19,421 | 32,000 | 36,000 | 38,000 |
| Unused Sick Time | | | 3,764 | 25,000 | 9,000 | 10,000 |
| Group Insurance | | | 642,407 | 501,000 | 520,000 | 660,000 |
| Retiree Health Insurance | | | 74,366 | 88,000 | 88,000 | 71,500 |
| Health Savings Plan Contribution | | | 17,018 | 24,500 | 21,000 | 23,000 |
| Workers Comp. Insurance | | | 64,708 | 74,000 | 62,000 | 65,000 |
| Clothing Allowance | | | 30,818 | 31,000 | 30,000 | 32,000 |
| Unemployment Insurance Tax | | | 15,327 | 17,500 | 10,000 | 12,000 |
| Police Pension Expense | | | 273,587 | 275,000 | 303,808 | 324,000 |
| TOTAL FTE YEARS | 32.20 | 32.20 | | | | |
| TOTAL PERSONNEL | | | \$ 2,910,325 | \$ 2,973,000 | \$ 2,912,308 | \$ 3,255,500 |
| Operations Detail | | | | | | |
| R/M Building-Cont. | | | \$ 17,590 | \$ 16,650 | \$ 15,150 | \$ 18,000 |
| R/M Equipment-Cont. | | | 17,572 | 15,300 | 16,410 | 18,000 |
| Legal Fees | | | 73,403 | 50,000 | 14,885 | 50,000 |
| Data Processing Support | | | 7,773 | 11,000 | 1,550 | 8,000 |
| Professional Fees | | | 0 | 1,000 | 0 | 1,000 |
| Postage Expense | | | 1,026 | 2,200 | 860 | 1,000 |
| Communications | | | 12,454 | 15,000 | 8,445 | 12,000 |
| Publishing Fees | | | 1,282 | 800 | 0 | 800 |
| Printing Fees | | | 2,065 | 4,000 | 0 | 2,500 |
| Recruitment | | | 0 | 1,000 | 50 | 1,000 |
| Membership Dues | | | 4,165 | 7,257 | 4,800 | 5,000 |
| Training | | | 24,212 | 55,000 | 6,900 | 55,000 |
| Subscriptions | | | 689 | 1,000 | 0 | 1,000 |
| Reference Materials/Manuals | | | 270 | 350 | 0 | 350 |
| Software | | | 0 | 0 | 3,100 | 3,100 |
| Property Insurance | | | 4,851 | 4,800 | 7,925 | 10,000 |
| Electricity | | | 14,081 | 13,500 | 5,010 | 13,500 |
| Heating | | | 2,020 | 4,500 | 0 | 4,500 |
| Lease/Rent Expense | | | 6,780 | 8,000 | 4,710 | 7,000 |
| R/M Buildings-Comm. | | | 592 | 2,000 | 815 | 2,000 |
| R/M Equipment-Comm. | | | 4,298 | 5,700 | 2,575 | 5,700 |
| Office Supplies | | | 2,771 | 5,500 | 3,345 | 5,000 |
| Operating Supplies | | | 3,933 | 3,300 | 1,015 | 3,300 |
| Misc. Equipment | | | 10,148 | 16,000 | 2,550 | 13,000 |
| Janitorial Supplies | | | 574 | 3,900 | 255 | 1,500 |
| Misc. Expenses | | | 4,812 | 9,000 | 5,500 | 7,000 |
| Firearms Training | | | 13,941 | 16,000 | 700 | 12,000 |
| Police Commision Expense | | | 5,390 | 20,000 | 2,725 | 20,000 |
| Misc. Grant Disbursement | | | 50 | 500 | 530 | 500 |
| TOTAL OPERATIONS | | | \$ 236,742 | \$ 293,257 | \$ 109,805 | \$ 281,750 |
| Capital Detail | | | | | | |
| Purchase: | | | | | | |
| Equipment | | | \$ 0 | \$ 4,200 | \$ 0 | \$ 7,100 |
| Constr. Engineering | | | 0 | 0 | 0 | 5,000 |
| TOTAL CAPITAL | | | \$ 0 | 4,200 | 0 | 12,100 |
| Debt Service Detail | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | |
| Police Department - Special Projects | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| MERF | | | 241,500 | 241,500 | 245,800 | 260,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 241,500 | \$ 241,500 | \$ 245,800 | \$ 260,000 |
| TOTAL EXPENDITURES | | | \$ 3,388,567 | \$ 3,511,957 | \$ 3,267,913 | \$ 3,809,350 |

TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT (Fund 100-05)

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.

TOURISM & ECONOMIC DEVELOPMENT REVENUE/EXPENDITURE SUMMARY

| | <i>ACTUAL</i> <i>12-13</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST. ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Hotel/Motel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>T/F From:</i> | | | | | |
| <i>GF Unrestricted</i> | 84,599 | 87,090 | 93,475 | 87,900 | 200,275 |
| TOTAL | \$ 84,599 | \$ 87,090 | \$ 93,475 | \$ 87,900 | \$ 200,275 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 32,945 | \$ 25,819 | \$ 30,200 | \$ 30,400 | \$ 85,200 |
| <i>Operations</i> | 51,654 | 51,665 | 63,275 | 57,500 | 115,075 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 9,606 | 0 | 0 | 0 |
| TOTAL | \$ 84,599 | \$ 87,090 | \$ 93,475 | \$ 87,900 | \$ 200,275 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| <i>P&D Director</i> | 0.35 | 0.35 | | | | |
| <i>Admin. Asst./Econ. Dev.</i> | 0.00 | 1.00 | | | | |
| <i>Regular Salaries</i> | | | \$ 21,361 | \$ 26,000 | \$ 26,000 | \$ 69,000 |
| <i>Unused Sick Time</i> | | | 284 | 400 | 400 | 1,100 |
| <i>Group Insurance</i> | | | 3,738 | 3,300 | 3,500 | 14,000 |
| <i>Retiree Health Insurance</i> | | | 0 | 0 | 0 | 0 |
| <i>Health Savings Plan Contribution</i> | | | 436 | 500 | 500 | 1,100 |
| <i>Unemployment Insurance Tax</i> | | | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.35 | 1.35 | | | | |
| TOTAL PERSONNEL | | | \$ 25,819 | \$ 30,200 | \$ 30,400 | \$ 85,200 |
| <u>Operations Detail</u> | | | | | | |
| <i>Contractual Services</i> | | | \$ 39,230 | \$ 38,400 | \$ 42,000 | \$ 44,000 |
| <i>Legal Fees</i> | | | 0 | 2,000 | 2,000 | 0 |
| <i>Communications</i> | | | 0 | 0 | 0 | 0 |
| <i>Membership Dues</i> | | | 6,320 | 3,275 | 2,000 | 10,775 |
| <i>Training</i> | | | 1,115 | 2,800 | 1,500 | 2,500 |
| <i>Subscriptions</i> | | | 0 | 400 | 0 | 500 |
| <i>Misc. Equipment</i> | | | 0 | 100 | 0 | 100 |
| <i>Tourism Expenses</i> | | | 5,000 | 7,700 | 10,000 | 10,200 |
| <i>Econ. Development Expenses</i> | | | 0 | 8,600 | 0 | 47,000 |
| TOTAL OPERATIONS | | | \$ 51,665 | \$ 63,275 | \$ 57,500 | \$ 115,075 |
| <u>Capital Detail</u> | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| <i>Washington 223 Impr.</i> | | | \$ 9,606 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 9,606 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 87,090 | \$ 93,475 | \$ 87,900 | \$ 200,275 |

PLANNING, ZONING AND CODE ENFORCEMENT ACCOUNT (Fund 100-06)

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.

PLANNING, ZONING & CODE ENFORCEMENT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|----------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Misc. Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Grant Proceeds | 0 | 0 | 6,000 | 0 | 0 |
| T/F From: | | | | | |
| GF Unrestricted | 233,208 | 260,109 | 325,000 | 318,750 | 352,800 |
| TOTAL | \$ 233,208 | \$ 260,109 | \$ 331,000 | \$ 318,750 | \$ 352,800 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 151,635 | \$ 187,213 | \$ 180,700 | \$ 216,400 | \$ 202,200 |
| Operations | 79,673 | 70,212 | 139,800 | 92,950 | 140,800 |
| Capital | 0 | 1,184 | 9,000 | 7,900 | 5,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 1,900 | 1,500 | 1,500 | 1,500 | 4,800 |
| TOTAL | \$ 233,208 | \$ 260,109 | \$ 331,000 | \$ 318,750 | \$ 352,800 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| <i>P&D Director</i> | 0.55 | 0.55 | | | | |
| <i>Bldg. & Zoning Supv.</i> | 1.00 | 1.00 | | | | |
| <i>Regular Salaries</i> | | | \$ 104,551 | \$ 103,000 | \$ 105,000 | \$ 110,000 |
| <i>P-T Inspectors</i> | 0.60 | 0.60 | | | | |
| <i>Part-Time Wages</i> | | | 31,396 | 34,000 | 60,000 | 40,000 |
| <i>Overtime</i> | | | 5,906 | 500 | 10,000 | 5,000 |
| <i>Unused Sick Time</i> | | | 921 | 1,600 | 1,200 | 1,700 |
| <i>Group Insurance</i> | | | 33,203 | 28,000 | 28,000 | 32,000 |
| <i>Retiree Health Insurance</i> | | | 4,520 | 5,600 | 5,600 | 6,000 |
| <i>Health Savings Plan Contribution</i> | | | 685 | 800 | 800 | 900 |
| <i>Workers Comp. Insurance</i> | | | 4,768 | 5,400 | 4,500 | 5,000 |
| <i>Payroll Taxes</i> | | | 1,263 | 1,600 | 1,300 | 1,400 |
| <i>Uniform Allowance</i> | | | 0 | 200 | 0 | 200 |
| TOTAL FTE YEARS | 2.15 | 2.15 | | | | |
| TOTAL PERSONNEL | | | \$ 187,213 | \$ 180,700 | \$ 216,400 | \$ 202,200 |
| <u>Operations Detail</u> | | | | | | |
| <i>Mileage</i> | | | \$ 82 | \$ 900 | \$ 400 | \$ 800 |
| <i>R & M Equipment (Contr.)</i> | | | 0 | 0 | 500 | 1,000 |
| <i>Engineering Fees</i> | | | 0 | 2,500 | 500 | 2,500 |
| <i>Legal Fees</i> | | | 11,896 | 24,000 | 7,000 | 20,000 |
| <i>Data Processing Support</i> | | | 1,007 | 0 | 0 | 0 |
| <i>Consultation/Contractual</i> | | | 42,035 | 85,800 | 65,000 | 90,000 |
| <i>Postage Expenses</i> | | | 626 | 1,200 | 700 | 900 |
| <i>Communications</i> | | | 268 | 1,200 | 800 | 1,000 |
| <i>Publishing Fees</i> | | | 573 | 1,800 | 1,200 | 1,800 |
| <i>Printing Fees</i> | | | 124 | 450 | 0 | 250 |
| <i>Recruitment</i> | | | 0 | 200 | 0 | 200 |
| <i>Membership Dues</i> | | | 6,217 | 6,475 | 6,200 | 6,800 |
| <i>Training</i> | | | 1,106 | 3,000 | 1,500 | 2,600 |
| <i>Subscriptions</i> | | | 144 | 1,225 | 1,200 | 1,350 |
| <i>Reference Materials</i> | | | 438 | 1,650 | 1,350 | 1,700 |
| <i>Software</i> | | | 3,900 | 4,600 | 4,100 | 4,600 |
| <i>Office Supplies</i> | | | 717 | 1,400 | 1,000 | 1,400 |
| <i>Misc. Equipment</i> | | | 89 | 400 | 0 | 400 |
| <i>Miscellaneous Expense</i> | | | 990 | 3,000 | 1,500 | 3,500 |
| TOTAL OPERATIONS | | | \$ 70,212 | \$ 139,800 | \$ 92,950 | \$ 140,800 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>Equipment</i> | | | \$ 1,184 | \$ 1,500 | \$ 7,900 | \$ 5,000 |
| <i>Purchase - System</i> | | | 0 | 0 | 0 | 0 |
| <i>Purchase - System Eng.</i> | | | 0 | 7,500 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 1,184 | \$ 9,000 | \$ 7,900 | \$ 5,000 |
| <u>Debt Service Detail</u> | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| <i>MERF</i> | | | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 4,800 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 4,800 |
| TOTAL EXPENDITURES | | | \$ 260,109 | \$ 331,000 | \$ 318,750 | \$ 352,800 |

FIRE AND RESCUE ACCOUNT (Fund 100-07)

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 Volunteer Fire Department and the Northern Tazewell Fire Protection District.

FIRE AND RESCUE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|----------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Tax: | | | | | |
| Property | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| For. Fire | 17,124 | 14,768 | 18,000 | 16,600 | 17,000 |
| Misc. | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 17,124 | \$ 14,768 | \$ 18,000 | \$ 16,600 | \$ 17,000 |
| T/F From: | | | | | |
| GF Unrestricted | 560,398 | 615,877 | 639,200 | 641,611 | 643,700 |
| TOTAL BUDG. FUNDS | \$ 577,522 | \$ 630,645 | \$ 657,200 | \$ 658,211 | \$ 660,700 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 577,522 | 630,645 | 657,200 | 658,211 | 660,700 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter T/F | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 577,522 | \$ 630,645 | \$ 657,200 | \$ 658,211 | \$ 660,700 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR FIRE & RESCUE

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST. ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | | | | |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| R/M Building - Cont. | | | \$ 5,665 | \$ 28,100 | \$ 28,100 | \$ 28,100 |
| R/M Equipment - Cont. | | | 240 | 1,000 | 1,000 | 1,000 |
| Legal Fees | | | 0 | 1,500 | 1,200 | 1,500 |
| Property Insurance | | | 2,717 | 2,400 | 4,800 | 5,900 |
| WVFD & RS Payments | | | 508,629 | 500,200 | 500,200 | 500,200 |
| Equipment Funding | | | 0 | 0 | 0 | 0 |
| Fire Chief Funding | | | 93,753 | 102,300 | 102,300 | 102,300 |
| Northern Tazewell Pmts. | | | 19,611 | 19,700 | 19,611 | 19,700 |
| R/M Building - Comm. | | | 30 | 1,000 | 350 | 1,000 |
| R/M Equipment - Comm. | | | 0 | 500 | 500 | 500 |
| Misc. Expenses | | | 0 | 500 | 150 | 500 |
| TOTAL OPERATIONS | | | \$ 630,645 | \$ 657,200 | \$ 658,211 | \$ 660,700 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Bld./Property | | | 0 | 0 | 0 | 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 630,645 | \$ 657,200 | \$ 658,211 | \$ 660,700 |

NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT (Fund 100-08)

Core Service, Purpose or Function

For many years, the city planned to upgrade North Cummings Lane to serve and support the new residential development occurring in this area. The roadway improvement was completed in FY09-10.

N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Cash Balance | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>Roadway Impr. Fee</i> | \$ 0 | \$ 405 | \$ 500 | \$ 0 | \$ 500 |
| <i>Interest</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 0 | \$ 405 | \$ 500 | \$ 0 | \$ 500 |
| <i>T/F From Tele. Tax</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL BUDG. FUNDS | 0 | 405 | 500 | 0 | 500 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 405 | \$ 500 | \$ 0 | \$ 500 |
| Intra T/F | 0 | 405 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ 0 | \$ 500 | \$ 0 | \$ 500 |

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>System construction</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>System engineering</i> | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| <i>GF-Telecommunication Tax</i> | | | \$ 405 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 405 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 405 | \$ 0 | \$ 0 | \$ 0 |

TELECOMMUNICATIONS TAX ACCOUNT (Fund 100-09)

Core Service, Purpose or Function

The city levies a 5% Telecommunications Tax to fund capital projects with emphasis on street and storm water improvements.

GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | <i>ACTUAL</i> <i>12-13</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST. ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|---|---|---|--|---|
| Beg. Fund Bal. | | | \$ 301,664 | \$ 741,485 | \$ 841,635 |
| REVENUES: | | | | | |
| <i>Telecommunications Tax</i> | \$ 391,069 | \$ 374,867 | \$ 380,000 | \$ 350,000 | \$ 360,000 |
| <i>Interest</i> | 990 | 190 | 500 | 150 | 200 |
| <i>IDOT Enhancement Grant</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | 392,059 | 375,057 | 380,500 | 350,150 | 360,200 |
| T/F N. Cum. Rdway Imp. | 0 | 405 | 0 | 0 | 0 |
| T/F from Dallas Rd. Cap. | 0 | 50,023 | 49,992 | 0 | 0 |
| TOTAL REVENUE | \$ 392,059 | \$ 425,485 | \$ 430,492 | \$ 350,150 | \$ 360,200 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 148,027 | 250,000 | 250,000 | 250,000 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 147,651 | 125,219 | 125,024 | 0 | 62,218 |
| TOTAL | \$ 295,678 | \$ 375,219 | \$ 375,024 | \$ 250,000 | \$ 62,218 |
| Revenue Over (Under) Expenditures | \$ 96,381 | \$ 50,266 | \$ 55,468 | \$ 100,150 | \$ 297,982 |
| Intra T/F | 0 | 20,789 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 96,381 | \$ 29,477 | \$ 55,468 | \$ 100,150 | \$ 297,982 |

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|
| Personnel Detail | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations Detail | | | | | | |
| Professional Fees | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Summit Road Reimbursement to EP | | | 0 | 0 | 0 | 0 |
| Centennial Road Reimbursement | | | 250,000 | 250,000 | 250,000 | 0 |
| Route 8 Sidewalk Exten to McCluggage | | | 0 | 0 | 0 | 0 |
| Route 8 Reimbursement to IDOT | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 0 |
| Capital Detail | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Purchase - System Engineering | | | 0 | 0 | 0 | 0 |
| Purchase - System Construction | | | 0 | 0 | 0 | 0 |
| Purchase - System Legal | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Debt Service Detail | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | |
| Storm Water Management | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Dallas Road Improvement | | | 125,024 | 125,024 | 0 | 0 |
| N. Cummings Rec Trail Extension | | | 195 | 0 | 0 | 62,218 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 125,219 | \$ 125,024 | \$ 0 | \$ 62,218 |
| TOTAL EXPENDITURES | | | \$ 375,219 | \$ 375,024 | \$ 250,000 | \$ 62,218 |
| Intra-Fund Transfers | | | | | | |
| N. Cummings Road Imp. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Street Fund: Freedom Parkway Ext. | | | 0 | 0 | 0 | 0 |
| Street Fund: Dallas Rd. Sidewalk Exten. | | | 20,789 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 20,789 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 396,008 | \$ 375,024 | \$ 250,000 | \$ 62,218 |

This page left intentionally blank.

This page left intentionally blank.

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. The rates effective May 1, 2015 are \$4.02 and \$8.37 per 1,000 gallons for water and sewer, respectively. The rate increase each May 1 by the larger of CPI or 2.5%.

WATER FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 1,483,689 | \$ 1,576,443 | \$ 1,821,991 |
| Min. Std. Bal. (a) | | | | | \$ 356,000 |
| Surplus Funds | | | | | \$ 1,465,991 |
| REVENUES: | | | | | |
| Metered Sales | \$ 1,275,853 | \$ 1,156,487 | \$ 1,277,650 | \$ 1,150,000 | \$ 1,200,000 |
| Pumphouse Sales | 2,396 | 3,260 | 3,000 | 3,800 | 4,000 |
| Penalty Charges | 11,238 | 8,711 | 12,000 | 11,000 | 12,000 |
| Water Meters | 16,460 | 54,600 | 14,000 | 86,000 | 30,000 |
| Water Construction | 6,300 | 3,800 | 5,000 | 4,200 | 5,000 |
| Interest | 9,151 | 6,792 | 10,000 | 7,000 | 8,000 |
| Forfeited Inspection Fees | 5,300 | 3,400 | 4,000 | 3,600 | 4,000 |
| Technology Fee | 0 | 0 | 0 | 0 | 160,000 |
| Loan Proceeds | 0 | 0 | 0 | 0 | 2,200,000 |
| Misc. Income | 883 | 2,249 | 1,000 | 1,500 | 1,000 |
| TOTAL COLLECTIONS | \$ 1,327,581 | \$ 1,239,299 | \$ 1,326,650 | \$ 1,267,100 | \$ 3,624,000 |
| T/F From: | | | | | |
| Sewer | 7,853 | 19,379 | 15,000 | 62,500 | 22,500 |
| Tornado Recovery | 0 | 0 | 0 | 32,186 | 0 |
| Water Tower Reserve | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 1,335,434 | \$ 1,258,678 | \$ 1,341,650 | \$ 1,361,786 | \$ 3,646,500 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 489,199 | \$ 559,011 | \$ 556,400 | \$ 552,600 | \$ 613,100 |
| Operations | 359,783 | 379,054 | 420,150 | 334,800 | 499,200 |
| Capital | 129,333 | 127,067 | 263,900 | 133,000 | 2,447,000 |
| Debt Service | 9,306 | 8,951 | 9,099 | 8,744 | 7,938 |
| Inter-Fund T/F | 108,344 | 130,282 | 90,385 | 87,094 | 170,670 |
| TOTAL EXPENDITURES | \$ 1,095,965 | \$ 1,204,365 | \$ 1,339,934 | \$ 1,116,238 | \$ 3,737,908 |
| Revenue Over (Under) Expenditures | \$ 239,469 | \$ 54,313 | \$ 1,716 | \$ 245,548 | \$ (91,408) |
| Intra-Fund Transfers | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Rev. Over (Under) Exp. | \$ 239,469 | \$ 54,313 | \$ 1,716 | \$ 245,548 | \$ (91,408) |

SUPPORTING DETAIL FOR WATER FUND

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------------|----------------------------|----------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Personnel Detail | | | | | | |
| City Administrator | 0.05 | 0.05 | | | | |
| Public Works Director | 0.25 | 0.25 | | | | |
| Controller | 0.10 | 0.10 | | | | |
| Accountant | 0.10 | 0.10 | | | | |
| Public Works Manager | 0.15 | 0.15 | | | | |
| WTP Supervisor | 1.00 | 1.00 | | | | |
| WTP Operator | 1.00 | 1.00 | | | | |
| WTP Laborer | 0.80 | 0.80 | | | | |
| Water/Sewer Distr. Supv. | 0.45 | 0.45 | | | | |
| Pub. Works Inspector | 0.00 | 0.00 | | | | |
| Laborers | 1.80 | 1.35 | | | | |
| HR/Cust. Serv. Supv. | 0.10 | 0.10 | | | | |
| Cust. Serv. Specialist | 1.00 | 1.00 | | | | |
| Office Assistant | 0.10 | 0.20 | | | | |
| Regular Salaries | | | \$ 312,729 | \$ 340,000 | \$ 330,000 | \$ 380,000 |
| P-T Accountant | 0.00 | 0.00 | | | | |
| Pub. Works Seasonal | 0.25 | 0.25 | | | | |
| Part Time Wages | | | 18,266 | 8,000 | 11,000 | 6,000 |
| Overtime | | | 36,585 | 27,000 | 38,000 | 35,000 |
| Standby | | | 2,781 | 3,000 | 2,600 | 3,000 |
| Unused Sick Time | | | 2,158 | 5,200 | 5,400 | 5,900 |
| Group Insurance | | | 136,430 | 124,000 | 115,000 | 135,000 |
| Retiree Health Insurance | | | 17,339 | 21,000 | 21,000 | 15,000 |
| Health Savings Plan Contribution | | | 3,168 | 3,100 | 4,000 | 6,000 |
| Unemployment Insurance Tax | | | 7,202 | 2,900 | 2,100 | 2,200 |
| Workers Comp. Insurance | | | 18,206 | 18,000 | 21,000 | 22,000 |
| Uniform Rental | | | 4,147 | 4,200 | 2,500 | 3,000 |
| TOTAL FTE YEARS | 7.15 | 6.80 | | | | |
| TOTAL PERSONNEL | | | \$ 559,011 | \$ 556,400 | \$ 552,600 | \$ 613,100 |
| Operations Detail | | | | | | |
| R/M - Building-Cont. | | | \$ 2,960 | \$ 5,000 | \$ 2,500 | \$ 3,500 |
| R/M-Equipment-Cont. | | | 1,427 | 4,300 | 1,500 | 7,750 |
| R/M-System-Cont. | | | 16,410 | 11,600 | 3,000 | 15,000 |
| Engineering Fees | | | 0 | 500 | 0 | 54,000 |
| Legal Fees | | | 1,022 | 3,000 | 3,100 | 2,000 |
| Drug & Alcohol Testing | | | 84 | 300 | 200 | 300 |
| Data Processing Support | | | 4,213 | 3,300 | 4,000 | 7,000 |
| Professional Fees | | | 1,901 | 4,000 | 2,000 | 11,000 |
| Water Testing | | | 8,280 | 12,100 | 8,000 | 12,250 |
| Postage Expenses | | | 3,590 | 4,200 | 3,800 | 10,000 |
| Communications | | | 5,282 | 5,500 | 7,000 | 7,500 |
| Printing/Advertising | | | 2,500 | 2,200 | 1,000 | 5,000 |
| Membership Dues | | | 844 | 1,400 | 1,000 | 1,600 |
| Training | | | 369 | 1,200 | 1,000 | 1,200 |
| Ref. Materials/Manuals | | | 156 | 250 | 200 | 200 |
| Software | | | 372 | 1,000 | 1,200 | 2,150 |
| Electricity | | | 113,609 | 120,000 | 98,000 | 120,000 |
| Heating | | | 3,373 | 1,500 | 2,000 | 2,500 |
| Property Insurance | | | 7,477 | 6,500 | 13,000 | 15,000 |
| Lease/Rent Expense | | | 1,684 | 4,300 | 2,200 | 3,000 |
| R/M-Building-Comm. | | | 1,672 | 1,200 | 1,200 | 1,500 |
| R/M-Equipment-Comm. | | | 996 | 1,500 | 500 | 6,500 |
| R/M-System-Comm. | | | 34,621 | 50,500 | 27,000 | 35,500 |
| Office Supplies | | | 842 | 1,000 | 600 | 1,000 |
| Operating Supplies | | | 2,089 | 2,800 | 1,500 | 2,500 |
| Health & Safety Equipment | | | 567 | 800 | 1,200 | 1,250 |
| Miscellaneous Equipment | | | 3,217 | 1,500 | 2,200 | 2,500 |
| Chemicals | | | 43,688 | 51,000 | 42,000 | 47,500 |
| Softener Salt | | | 107,919 | 109,000 | 100,000 | 110,000 |
| Lab/Testing Supplies | | | 3,188 | 2,700 | 2,500 | 3,000 |
| Miscellaneous Expenses | | | 4,616 | 1,000 | 800 | 2,000 |
| Bad Debts | | | 3,046 | 5,000 | 3,100 | 5,000 |
| TOTAL OPERATIONS | | | \$ 379,054 | \$ 420,150 | \$ 334,800 | \$ 499,200 |
| Capital Detail | | | | | | |
| Purchase: | | | | | | |
| Equipment | | | \$ 3,507 | \$ 8,800 | \$ 8,000 | \$ 9,000 |
| Legal | | | 0 | 0 | 0 | 0 |
| Bld./Property | | | 0 | 17,800 | 0 | 20,000 |
| System | | | 82,732 | 188,300 | 0 | 2,237,000 |
| System Engineering | | | 2,070 | 19,000 | 0 | 136,000 |
| Meters | | | 38,758 | 30,000 | 125,000 | 45,000 |
| TOTAL CAPITAL | | | \$ 127,067 | \$ 263,900 | \$ 133,000 | \$ 2,447,000 |
| Debt Service Detail | | | | | | |
| S. Cummings Impr. Bond | | | \$ 8,951 | \$ 9,099 | \$ 8,744 | \$ 7,938 |
| TOTAL DEBT SERVICE | | | \$ 8,951 | \$ 9,099 | \$ 8,744 | \$ 7,938 |
| Inter-Fund Transfer Detail | | | | | | |
| T/F to MERF | | | \$ 34,500 | \$ 34,500 | \$ 34,500 | \$ 110,500 |
| T/F to L/A | | | 1,856 | 2,500 | 780 | 1,500 |
| T/F to City Hall | | | 7,880 | 8,885 | 7,314 | 9,370 |
| T/F to Streets | | | 0 | 0 | 0 | 0 |
| T/F to Social Security/Medicare | | | 29,300 | 29,300 | 29,300 | 33,000 |
| T/F to IMRF | | | 15,200 | 15,200 | 15,200 | 16,300 |
| T/F to Tornado Recovery | | | 41,546 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 130,282 | \$ 90,385 | \$ 87,094 | \$ 170,670 |
| Intra-Fund Transfers | | | | | | |
| T/F to Water Tower Reserve | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 1,204,365 | \$ 1,339,934 | \$ 1,116,238 | \$ 3,737,908 |
| Depreciation Expense | | | | | | |
| System | | | \$ 362,898 | \$ 350,000 | \$ 375,000 | \$ 390,000 |
| Buildings | | | 4,305 | 6,000 | 5,500 | 6,500 |
| Equipment | | | 24,707 | 28,000 | 27,000 | 29,000 |
| | | | \$ 391,910 | \$ 384,000 | \$ 407,500 | \$ 425,500 |

WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 500-01)

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 \$703.00 per residential dwelling unit and \$2,100.00 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st 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.

WATER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-------------------------------|-------------------|------------------|------------------|--------------------|-------------------|
| Beg. Cash Balance | | | \$ 377,691 | \$ 414,252 | \$ 455,952 |
| REVENUES: | | | | | |
| Subd. Dev. Fees | \$ 25,802 | \$ 37,868 | \$ 25,000 | \$ 40,000 | \$ 25,000 |
| Main Ext. Fees (Dallas) | 0 | 0 | 0 | 0 | 0 |
| Interest | 2,571 | 1,582 | 3,000 | 1,700 | 2,000 |
| Misc. Income | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 28,373 | \$ 39,450 | \$ 28,000 | \$ 41,700 | \$ 27,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 2,043 | 0 | 0 | 0 | 0 |
| Capital | 139,418 | 6,292 | 25,000 | 0 | 200,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 141,461 | \$ 6,292 | \$ 25,000 | \$ 0 | \$ 200,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ (113,088) | \$ 33,158 | \$ 3,000 | \$ 41,700 | \$ (173,000) |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ (113,088) | \$ 33,158 | \$ 3,000 | \$ 41,700 | \$ (173,000) |

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| Purchase - Building/Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Purchase - Engineering | | | 0 | 0 | 0 | 20,000 |
| Purchase - System | | | 6,292 | 25,000 | 0 | 180,000 |
| TOTAL CAPITAL | | | \$ 6,292 | \$ 25,000 | \$ 0 | \$ 200,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 6,292 | \$ 25,000 | \$ 0 | \$ 200,000 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 6,292 | \$ 25,000 | \$ 0 | \$ 200,000 |

WATER CONNECTION FEE ACCOUNT (Fund 500-02)

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.

WATER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 573,638 | \$ 629,285 | \$ 664,785 |
| REVENUES: | | | | | |
| Connection Fees | \$ 42,950 | \$ 39,840 | \$ 21,000 | \$ 33,000 | \$ 21,000 |
| WCB Conn. Fee Reimb. | 7,470 | 0 | 0 | 0 | 0 |
| COW Building Incentive | (19,653) | (3,090) | (2,400) | 0 | 0 |
| T/F from Gen. Unrest. | 19,653 | 3,090 | 2,400 | 0 | 0 |
| T/F from Water O & M | 0 | 0 | 0 | 0 | 0 |
| T/F from TIF No. 1 | 0 | 0 | 0 | 0 | 0 |
| Interest | 3,836 | 2,626 | 4,000 | 2,500 | 3,000 |
| TOTAL | \$ 54,256 | \$ 42,466 | \$ 25,000 | \$ 35,500 | \$ 24,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 54,256 | \$ 42,466 | \$ 25,000 | \$ 35,500 | \$ 24,000 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 54,256 | \$ 42,466 | \$ 25,000 | \$ 35,500 | \$ 24,000 |

SUPPORTING DETAIL FOR WATER CONNECTION FEE

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase System</i> | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| <i>Water Fund</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

WATER TOWER RESERVE ACCOUNT (Fund 500-03)

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.

WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 134,368 | \$ 157,622 | \$ 204,672 |
| REVENUES: | | | | | |
| Rental Income | \$ 44,250 | \$ 28,518 | \$ 28,700 | \$ 30,000 | \$ 30,000 |
| Interest | 80 | 26 | 100 | 50 | 20 |
| Misc. Revenue | 17,000 | 0 | 0 | 17,000 | 0 |
| T/F from Water O&M | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 61,330 | \$ 28,544 | \$ 28,800 | \$ 47,050 | \$ 30,020 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 1,290 | 1,290 | 7,000 | 0 | 32,500 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 1,290 | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 32,500 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 60,040 | \$ 27,254 | \$ 21,800 | \$ 47,050 | \$ (2,480) |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 60,040 | \$ 27,254 | \$ 21,800 | \$ 47,050 | \$ (2,480) |

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| R/M-System-Cont. | | | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 7,500 |
| Engineering Fees | | | 0 | 0 | 0 | 25,000 |
| TOTAL OPERATIONS | | | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 32,500 |
| <u>Capital Detail</u> | | | | | | |
| Purchase - Building/Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Purchase - Engineering | | | 0 | 0 | 0 | 0 |
| Purchase - System | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 32,500 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| Water Fund | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 32,500 |

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. The rates effective May 1, 2015 are \$4.02 and \$8.37 per 1,000 gallons for water and sewer, respectively. The rates increase on May 1 by the larger of CPI or 2.5%.

SEWER FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 1,858,338 | \$ 2,370,809 | \$ 3,516,439 |
| Min. Std. Balance | | | | | 560,125 |
| Surplus Funds | | | | | \$ 2,956,314 |
| REVENUES: | | | | | |
| <i>Metered Sales</i> | 1,986,376 | 1,947,686 | 2,055,000 | 2,000,000 | 2,050,000 |
| <i>N. Tazewell Wtr Dist.</i> | 145,336 | 145,879 | 150,000 | 150,000 | 155,000 |
| <i>Penalty Charges</i> | 22,957 | 18,271 | 24,000 | 23,000 | 24,000 |
| <i>Bridge Reimb (Taz. Co.)</i> | | 0 | 0 | 0 | 0 |
| <i>Grant Proceeds</i> | | 3,849 | 0 | 0 | 0 |
| <i>Interest</i> | 11,371 | 9,488 | 11,000 | 10,000 | 11,000 |
| <i>Sale of Equipment</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Misc. Income</i> | 6,339 | 467 | 1,000 | 500 | 500 |
| TOTAL COLLECTIONS | 2,172,379 | 2,125,640 | 2,241,000 | 2,183,500 | 2,240,500 |
| T/F From: | | | | | |
| <i>GF Unrestricted</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Tornado Recovery</i> | 0 | 0 | 0 | 323,314 | 0 |
| <i>Sewer Conn.</i> | 134,762 | 0 | 0 | 64,730 | 0 |
| <i>Sewer Bond 1997 Reserve</i> | 1,468 | 707 | 1,600 | 0 | 0 |
| <i>Sewer Bond 1997 Depr.</i> | 1,053 | 507 | 1,200 | 0 | 0 |
| <i>Sewer Bond 2009 Reserve</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 2,309,662 | \$ 2,126,854 | \$ 2,243,800 | \$ 2,571,544 | \$ 2,240,500 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 652,532 | \$ 742,261 | \$ 796,500 | \$ 656,000 | \$ 725,800 |
| <i>Operations</i> | 293,053 | 336,938 | 377,000 | 307,960 | 425,100 |
| <i>Capital</i> | 61,108 | 290,513 | 161,650 | 5,000 | 277,500 |
| <i>Debt Service</i> | 20,819 | 94,964 | 96,503 | 94,248 | 282,418 |
| <i>Inter-Fund Transfers</i> | 153,282 | 547,468 | 358,367 | 211,794 | 266,370 |
| TOTAL | \$ 1,180,794 | \$ 2,012,144 | \$ 1,790,020 | \$ 1,275,002 | \$ 1,977,188 |
| Revenue Over (Under) Expenditures | \$ 1,128,868 | \$ 114,710 | \$ 453,780 | \$ 1,296,542 | \$ 263,312 |
| Intra-Fund Transfers | \$ 406,094 | \$ 201,716 | \$ 201,216 | \$ 150,912 | \$ 0 |
| Net Rev. Over (Under) Exp. | \$ 722,774 | \$ (87,006) | \$ 252,564 | \$ 1,145,630 | \$ 263,312 |

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|
| Personnel Detail | | | | | | |
| City Administrator | 0.05 | 0.05 | | | | |
| Public Works Director | 0.25 | 0.25 | | | | |
| Controller | 0.10 | 0.10 | | | | |
| Accountant | 0.10 | 0.10 | | | | |
| Public Works Manager | 0.15 | 0.15 | | | | |
| STP Supervisor | 1.00 | 1.00 | | | | |
| STP Operator | 2.00 | 1.00 | | | | |
| Water/Sewer Distr. Supv. | 0.45 | 0.45 | | | | |
| Laborers | 2.80 | 3.35 | | | | |
| Meter Reader | 0.20 | 0.20 | | | | |
| Cust. Serv. Specialists | 1.00 | 1.00 | | | | |
| Office Assistant | 0.10 | 0.10 | | | | |
| HR/Cust. Serv. Supv. | 0.10 | 0.10 | | | | |
| Acctg. Supervisor | 0.00 | 0.00 | | | | |
| PW Seasonal | 0.25 | 0.25 | \$ 425,386 | \$ 471,000 | \$ 395,000 | \$ 435,000 |
| Part Time Wages | | | 13,394 | 8,000 | 5,500 | 6,000 |
| Overtime | | | 48,308 | 33,000 | 44,000 | 45,000 |
| Standby | | | 3,681 | 5,000 | 3,500 | 4,000 |
| Unused Sick Time | | | 3,520 | 7,400 | 5,000 | 7,000 |
| Group Insurance | | | 174,742 | 177,000 | 130,000 | 155,000 |
| Retiree Health Insurance | | | 27,928 | 33,500 | 33,500 | 27,000 |
| Health Savings Plan Contribution | | | 4,024 | 4,200 | 5,000 | 6,300 |
| Unemployment Insurance Tax | | | 3,244 | 3,900 | 2,000 | 2,500 |
| Workers Comp. Insurance | | | 33,513 | 48,000 | 30,000 | 35,000 |
| Uniform Rental | | | 4,521 | 5,500 | 2,500 | 3,000 |
| TOTAL FTE YEARS | 8.55 | 8.10 | | | | |
| TOTAL PERSONNEL | | | \$ 742,261 | \$ 796,500 | \$ 656,000 | \$ 725,800 |
| Operations Detail | | | | | | |
| R/M-Building-Cont. | | | \$ 975 | \$ 13,000 | \$ 1,000 | \$ 12,500 |
| R/M-Equipment-Cont. | | | 3,436 | 8,700 | 5,000 | 9,000 |
| R/M-System-Cont. | | | 29,075 | 27,000 | 1,000 | 20,000 |
| Engineering Fees | | | 1,500 | 500 | 0 | 2,500 |
| Legal Fees | | | 8,459 | 3,500 | 10,660 | 2,500 |
| Drug & Alcohol Testing | | | 122 | 250 | 200 | 250 |
| Data Processing Support | | | 4,915 | 4,200 | 4,500 | 7,000 |
| Professional Fees | | | 1,330 | 5,500 | 0 | 12,500 |
| Sewer Testing | | | 13,740 | 8,250 | 8,200 | 8,750 |
| Postage Expenses | | | 3,793 | 4,200 | 7,000 | 10,000 |
| IEPA Permit Fees | | | 25,000 | 25,000 | 25,000 | 25,000 |
| Communications | | | 8,469 | 7,500 | 9,500 | 10,000 |
| Printing/Advertising | | | 625 | 2,000 | 1,000 | 5,000 |
| Membership Dues | | | 103 | 400 | 100 | 500 |
| Training | | | 220 | 2,500 | 1,000 | 2,500 |
| Reference Materials/Manuals | | | 156 | 400 | 100 | 400 |
| Electricity | | | 141,481 | 150,000 | 133,000 | 150,000 |
| Heating | | | 5,472 | 5,500 | 4,000 | 5,500 |
| Property Insurance | | | 10,308 | 10,000 | 17,000 | 21,000 |
| Lease/Rent Expense | | | 3,006 | 3,900 | 19,000 | 14,000 |
| Contractual Services | | | 26,223 | 14,000 | 5,000 | 15,000 |
| R/M-Building-Comm. | | | 2,528 | 2,500 | 2,700 | 7,000 |
| R/M-Equipment-Comm. | | | 2,233 | 2,000 | 1,800 | 21,500 |
| R/M-System-Comm. | | | 17,245 | 18,500 | 11,000 | 23,200 |
| Office Supplies | | | 784 | 200 | 1,000 | 750 |
| Operating Supplies | | | 3,889 | 3,000 | 3,500 | 3,500 |
| Health & Safety Equipment | | | 1,061 | 1,750 | 1,000 | 1,250 |
| Miscellaneous Equipment | | | 2,931 | 4,750 | 5,400 | 3,500 |
| Chemicals | | | 227 | 16,500 | 9,500 | 11,500 |
| Lab/Testing Supplies | | | 7,027 | 8,000 | 6,000 | 8,000 |
| Supplies-Filter Sand | | | 698 | 1,000 | 500 | 1,000 |
| WWTP Replacement | | | 0 | 10,000 | 0 | 0 |
| Miscellaneous Expenses | | | 4,645 | 1,500 | 2,500 | 2,500 |
| Bad Debts | | | 5,262 | 11,000 | 10,800 | 7,500 |
| TOTAL OPERATIONS | | | \$ 336,938 | \$ 377,000 | \$ 307,960 | \$ 425,100 |
| Capital Detail | | | | | | |
| Purchase: | | | | | | |
| Equipment | | | \$ 17,898 | \$ 41,650 | \$ 5,000 | \$ 30,000 |
| Bldg./Property | | | 0 | 0 | 0 | 5,000 |
| System | | | 262,575 | 95,000 | 0 | 200,000 |
| System Engineering | | | 10,040 | 25,000 | 0 | 42,500 |
| TOTAL CAPITAL | | | \$ 290,513 | \$ 161,650 | \$ 5,000 | \$ 277,500 |
| Debt Service Detail | | | | | | |
| Cummings/Cruger Sanitary Sewer Bond | | | \$ 70,217 | \$ 71,347 | \$ 70,074 | \$ 65,203 |
| S. Cummings Impr. Bond | | | 24,747 | 25,156 | 24,174 | 21,947 |
| 1997 STP2 Exp. (MCB) | | | 0 | 0 | 0 | 195,269 |
| TOTAL DEBT SERVICE | | | \$ 94,964 | \$ 96,503 | \$ 94,248 | \$ 282,418 |
| Inter-Fund Transfer Detail | | | | | | |
| T/F to Water | | | \$ 19,379 | \$ 15,000 | \$ 62,500 | \$ 22,500 |
| T/F to MERF | | | 30,500 | 30,500 | 30,500 | 115,000 |
| T/F to STP No. 2, Phase 2A | | | 124,610 | 200,782 | 15,000 | 0 |
| T/F to STP No. 2, Phase 2B | | | 1,674 | 40,000 | 35,000 | 60,000 |
| T/F to L/A | | | 1,856 | 2,500 | 780 | 1,500 |
| T/F to City Hall | | | 7,880 | 8,885 | 7,314 | 9,370 |
| T/F to Social Security/Medicare | | | 35,000 | 40,000 | 40,000 | 39,000 |
| T/F to IMRF | | | 17,000 | 20,700 | 20,700 | 19,000 |
| T/F to Tornado Recovery | | | 309,569 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 547,468 | \$ 358,367 | \$ 211,794 | \$ 266,370 |
| TOTAL EXPENDITURES | | | \$ 2,012,144 | \$ 1,790,020 | \$ 1,275,002 | \$ 1,977,188 |
| Intra-Fund Transfers | | | | | | |
| T/F to Sewer Bond P & I - 1997 IEPA Loan | | | \$ 201,716 | \$ 201,216 | \$ 150,912 | \$ 0 |
| T/F to Sewer Bond P & I - 2009 IEPA Loan | | | 0 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 201,716 | \$ 201,216 | \$ 150,912 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 2,213,860 | \$ 1,991,236 | \$ 1,425,914 | \$ 1,977,188 |
| Depreciation Expense | | | | | | |
| System | | | \$ 608,716 | \$ 565,000 | \$ 615,000 | \$ 630,000 |
| Buildings | | | 1,698 | 2,500 | 1,800 | 2,500 |
| Equipment | | | 7,636 | 10,000 | 7,800 | 10,000 |
| | | | \$ 618,050 | \$ 577,500 | \$ 624,600 | \$ 642,500 |

SEWER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 501-01)

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 \$703 per residential dwelling unit and \$2,100 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1st 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.

SEWER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 492,203 | \$ 798 | \$ 798 |
| REVENUES: | | | | | |
| Subd. Dev. Fees | \$ 81,480 | \$ 37,165 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| T/F from Sewer O & M | 0 | 0 | 0 | 0 | 0 |
| T/F from SWM | 0 | 25,000 | 0 | 0 | 0 |
| Interest | 664 | 380 | 700 | 0 | 0 |
| Miscellaneous | 0 | 485 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 82,144 | \$ 63,030 | \$ 25,700 | \$ 25,000 | \$ 25,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 556,879 | 440,000 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 25,000 | 0 |
| TOTAL | \$ 0 | \$ 556,879 | \$ 440,000 | \$ 25,000 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 82,144 | \$ (493,849) | \$ (414,300) | \$ 0 | \$ 25,000 |
| Intra-Fund Transfers | 264,000 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ (181,856) | \$ (493,849) | \$ (414,300) | \$ 0 | \$ 25,000 |

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|---|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Bldg./Property | | | 0 | 0 | 0 | 0 |
| System | | | 556,879 | 440,000 | 0 | 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 556,879 | \$ 440,000 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| SWM | | | \$ 0 | \$ 0 | \$ 25,000 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 25,000 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 556,879 | \$ 440,000 | \$ 25,000 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| Sewer O & M | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Devonshire Trunk Sewer Capital Project Fund | | | 0 | 0 | 0 | 0 |
| School Street San. Sewer Capital Project Fund | | | 0 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 556,879 | \$ 440,000 | \$ 25,000 | \$ 0 |

SEWER CONNECTION FEE ACCOUNT (Fund 501-02)

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.

SEWER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 3,164,397 | \$ 3,181,231 | \$ 2,985,827 |
| REVENUES: | | | | | |
| Connection Fees | \$ 489,142 | \$ 393,847 | \$ 259,020 | \$ 195,000 | \$ 215,000 |
| WCB Conn. Fee Reimb. | 35,376 | 0 | 0 | 0 | 0 |
| COW Building Incentive | (15,224) | (182) | (11,417) | 0 | 0 |
| T/F from Gen. Unrest. | 15,224 | 182 | 11,417 | 0 | 0 |
| T/F from Swr Bd Res (2009) | 15,405 | 1,199 | 2,200 | 0 | 0 |
| T/F from Swr Bd Depr (2009) | 16,534 | 0 | 0 | 0 | 0 |
| T/F from Swr Bd Constr | 0 | 0 | 0 | 0 | 0 |
| Interest | 19,583 | 13,277 | 22,000 | 12,500 | 14,000 |
| TOTAL REVENUE | \$ 576,040 | \$ 408,323 | \$ 283,220 | \$ 207,500 | \$ 229,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 576,040 | \$ 408,323 | \$ 283,220 | \$ 207,500 | \$ 229,000 |
| Intra-Fund Transfers | 214,580 | 317,920 | 317,218 | 402,904 | 340,246 |
| Net Rev. Over (Under) Exp. | \$ 361,460 | \$ 90,403 | \$ (33,998) | \$ (195,404) | \$ (111,246) |

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|---|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Legal Fees | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Bldg./Property | | | 0 | 0 | 0 | 0 |
| System | | | 0 | 0 | 0 | 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| T/F to Sewer Construction - 2009 IEPA Loan | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F to STP2, Phase 2A | | | 0 | 0 | 0 | 0 |
| T/F to Sewer O & M | | | 0 | 0 | 64,730 | 0 |
| T/F to Sewer Bond P & I - 2009 IEPA Loan | | | 267,160 | 266,763 | 266,813 | 289,446 |
| T/F to Sewer Bond Reserve - 2009 IEPA Loan | | | 0 | 0 | 20,901 | 0 |
| T/F to Sewer Bond Depreciation - 2009 IEPA Loan | | | 50,760 | 50,455 | 50,460 | 50,800 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 317,920 | \$ 317,218 | \$ 402,904 | \$ 340,246 |
| TOTAL EXPENDITURES | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 317,920 | \$ 317,218 | \$ 402,904 | \$ 340,246 |

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 will be paid off in August 2017.

SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|----------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 94,809 | \$ 94,811 | \$ 44,107 |
| REVENUES: | | | | | |
| Interest | \$ 749 | \$ 452 | \$ 900 | \$ 500 | \$ 0 |
| T/F From: | | | | | |
| Sewer O & M | 201,316 | 201,716 | 201,216 | 150,912 | 0 |
| TOTAL | \$ 202,065 | \$ 202,168 | \$ 202,116 | \$ 151,412 | \$ 0 |
| EXPENDITURES | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 206,617 | 205,768 | 202,116 | 202,116 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 206,617 | \$ 205,768 | \$ 202,116 | \$ 202,116 | \$ 0 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ (4,552) | \$ (3,600) | \$ 0 | \$ (50,704) | \$ 0 |

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| 1997 IEPA Loan Principal | | | \$ 176,368 | \$ 176,368 | \$ 181,502 | \$ 0 |
| 1997 IEPA Loan Interest | | | 29,400 | 25,748 | 20,614 | 0 |
| TOTAL DEBT SERVICE | | | \$ 205,768 | \$ 202,116 | \$ 202,116 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 205,768 | \$ 202,116 | \$ 202,116 | \$ 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 1/120th 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).

SEWER BOND RESERVE ACCOUNT- 1997 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 202,116 | \$ 202,116 | \$ 202,116 |
| REVENUES: | | | | | |
| <i>Interest</i> | \$ 1,468 | \$ 707 | \$ 1,600 | \$ 0 | \$ 0 |
| <i>T/F From:</i> | | | | | |
| <i>Sewer O & M</i> | (1,468) | (707) | (1,600) | 0 | 0 |
| <i>Sewer Conn. Fees</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

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).

SEWER BOND DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 145,000 | \$ 145,000 | \$ 145,000 |
| REVENUES: | | | | | |
| <i>Interest</i> | \$ 1,053 | \$ 507 | \$ 1,200 | \$ 0 | \$ 0 |
| <i>T/F From:</i> | | | | | |
| <i>Sewer O & M</i> | (1,053) | (507) | (1,200) | 0 | 0 |
| <i>Sewer Conn. Fees</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

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 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. In addition, 25% of the loan amount will be forgiven. The loan is for a term of twenty years. The final loan amount and resulting repayment schedule is presently undetermined pending the final close-out of the loan. The bonds will be retired in November 2030.

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

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 143,910 | \$ 133,061 | \$ 110,678 |
| REVENUES: | | | | | |
| <i>Interest</i> | \$ 682 | \$ 363 | \$ 700 | \$ 250 | \$ 0 |
| <i>T/F From:</i> | | | | | |
| <i>Sewer O & M</i> | 70,032 | 0 | 0 | 0 | 0 |
| <i>Sewer Conn. Fees</i> | 196,831 | 267,160 | 266,763 | 266,813 | 289,446 |
| TOTAL | \$ 267,545 | \$ 267,523 | \$ 267,463 | \$ 267,063 | \$ 289,446 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 267,463 | 278,455 | 267,463 | 289,446 | 289,446 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 267,463 | \$ 278,455 | \$ 267,463 | \$ 289,446 | \$ 289,446 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 82 | \$ (10,932) | \$ 0 | \$ (22,383) | \$ 0 |

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| 2009 IEPA Loan Principal | | | 278,455 | 267,463 | 289,446 | 289,446 |
| TOTAL DEBT SERVICE | | | \$ 278,455 | \$ 267,463 | \$ 289,446 | \$ 289,446 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 278,455 | \$ 267,463 | \$ 289,446 | \$ 289,446 |

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 1/24th 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).

SEWER BOND RESERVE ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 267,464 | \$ 267,464 | \$ 289,446 |
| REVENUES: | | | | | |
| Interest | \$ 2,039 | \$ 1,397 | \$ 2,200 | \$ 1,081 | \$ 0 |
| T/F From: | | | | | |
| Sewerage Fund | 0 | 0 | 0 | 0 | 0 |
| Sewer Conn. Fees | (15,405) | (1,199) | (2,200) | 20,901 | 0 |
| TOTAL | \$ (13,366) | \$ 198 | \$ 0 | \$ 21,982 | \$ 0 |
| EXPENDITURES | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ (13,366) | \$ 198 | \$ 0 | \$ 21,982 | \$ 0 |

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 will be fully satisfied in FY18-19.

SEWER BOND DEPRECIATION ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 241,143 | \$ 293,078 | \$ 344,838 |
| REVENUES: | | | | | |
| <i>Interest</i> | \$ 1,600 | \$ 1,318 | \$ 1,700 | \$ 1,300 | \$ 1,400 |
| <i>T/F From:</i> | | | | | |
| <i>Sewer O & M</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Sewer Conn. Fees</i> | 50,555 | 50,760 | 50,455 | 50,460 | 50,800 |
| TOTAL | \$ 52,155 | \$ 52,078 | \$ 52,155 | \$ 51,760 | \$ 52,200 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 52,155 | \$ 52,078 | \$ 52,155 | \$ 51,760 | \$ 52,200 |

STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT (Fund 516-01)

Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the planned Phase 2A expansion of STP No. 2. This project will replace sewage treatment capacity lost when STP No. 1 is taken out of service as well as provide increased capacity for future growth.

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

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 160,637 | \$ 161,358 | \$ 162,058 |
| REVENUES: | | | | | |
| Bond Proceeds | \$ 0 | \$ 0 | \$ 4,085,000 | \$ 0 | \$ 2,250,000 |
| Interest | 0 | 721 | 0 | 700 | 0 |
| T/F From | | | | | |
| Sewer O&M | 190,225 | 124,610 | 200,782 | 15,000 | 0 |
| Sewer Conn. Fees | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 190,225 | \$ 125,331 | \$ 4,285,782 | \$ 15,700 | \$ 2,250,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 138,118 | 15,564 | 4,021,540 | 15,000 | 2,250,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 138,118 | \$ 15,564 | \$ 4,021,540 | \$ 15,000 | \$ 2,250,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 52,107 | \$ 109,767 | \$ 264,242 | \$ 700 | \$ 0 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 52,107 | \$ 109,767 | \$ 264,242 | \$ 700 | \$ 0 |

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

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| Purchase: | | | | | | |
| System | | | \$ 0 | \$ 3,787,600 | \$ 0 | \$ 2,000,000 |
| System Engineering | | | 15,564 | 223,940 | 15,000 | 245,000 |
| System Legal | | | 0 | 10,000 | 0 | 5,000 |
| TOTAL CAPITAL | | | \$ 15,564 | \$ 4,021,540 | \$ 15,000 | \$ 2,250,000 |
| <u>Debt Service Detail</u> | | | | | | |
| IEPA Loan - Phase 2A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 15,564 | \$ 4,021,540 | \$ 15,000 | \$ 2,250,000 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 15,564 | \$ 4,021,540 | \$ 15,000 | \$ 2,250,000 |

STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT (Fund 516-02)

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.

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

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|---------------------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>Bond Proceeds</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>T/F From</i> | | | | | |
| <i>Sewer O&M</i> | 14,553 | 1,674 | 40,000 | 35,000 | 60,000 |
| <i>Sewer Conn. Fees</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 14,553 | \$ 1,674 | \$ 40,000 | \$ 35,000 | \$ 60,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 14,553 | 4,297 | 40,000 | 35,000 | 60,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 14,553 | \$ 4,297 | \$ 40,000 | \$ 35,000 | \$ 60,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ (2,623) | \$ 0 | \$ 0 | \$ 0 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ (2,623) | \$ 0 | \$ 0 | \$ 0 |

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

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| System | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 4,297 | 40,000 | 35,000 | 40,000 |
| System Legal | | | 0 | 0 | 0 | 20,000 |
| TOTAL CAPITAL | | | \$ 4,297 | \$ 40,000 | \$ 35,000 | \$ 60,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 4,297 | \$ 40,000 | \$ 35,000 | \$ 60,000 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 4,297 | \$ 40,000 | \$ 35,000 | \$ 60,000 |

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 to and serves as a guideline (replacement is driven based on need and condition of the vehicle).

MOTOR EQUIPMENT REPLACEMENT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 1,426,768 | \$ 1,406,311 | \$ 1,630,195 |
| REVENUES: | | | | | |
| T/F From: | | | | | |
| <i>GF L/A</i> | \$ 1,800 | \$ 3,100 | \$ 3,100 | \$ 3,100 | \$ 7,200 |
| <i>GF Streets</i> | 412,000 | 214,500 | 214,500 | 214,500 | 279,500 |
| <i>GF Police</i> | 208,000 | 241,500 | 241,500 | 245,800 | 260,000 |
| <i>GF P/Z</i> | 1,900 | 1,500 | 1,500 | 1,500 | 4,800 |
| <i>Cemetery</i> | 7,600 | 5,000 | 5,000 | 5,000 | 1,600 |
| <i>Water</i> | 57,000 | 34,500 | 34,500 | 34,500 | 110,500 |
| <i>Sewer</i> | 92,000 | 30,500 | 30,500 | 30,500 | 115,000 |
| <i>Pol. Spec. Proj. (Pol. Veh.)</i> | 10,000 | 0 | 0 | 0 | 0 |
| <i>Pol. Spec. Proj. (Canine)</i> | 24,241 | 4,300 | 4,300 | 0 | 0 |
| <i>Tornado Recovery</i> | 0 | 0 | 0 | 215,114 | 0 |
| <i>Interest</i> | 9,834 | 6,049 | 10,000 | 6,000 | 8,000 |
| <i>Fuel Sales</i> | 33,631 | 27,658 | 25,000 | 20,000 | 25,000 |
| <i>Miscellaneous</i> | 476 | 223 | 0 | 500 | 0 |
| <i>Sale of Equipment</i> | 0 | 475 | 0 | | 0 |
| TOTAL | \$ 858,482 | \$ 569,305 | \$ 569,900 | \$ 776,514 | \$ 811,600 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 31,437 | \$ 109,248 | \$ 103,300 | \$ 101,100 | \$ 110,800 |
| <i>Operations</i> | 270,889 | 319,402 | 310,900 | 276,530 | 328,000 |
| <i>Capital</i> | 305,506 | 305,506 | 156,500 | 175,000 | 344,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 52,603 | 0 | 0 | 0 |
| TOTAL | \$ 607,832 | \$ 786,759 | \$ 570,700 | \$ 552,630 | \$ 782,800 |
| Revenue Over (Under) Expenditures | \$ 250,650 | \$ (217,454) | \$ (800) | \$ 223,884 | \$ 28,800 |

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| <i>Public Works Manager</i> | 0.10 | 0.10 | | | | |
| <i>Mechanic</i> | 1.00 | 1.00 | | | | |
| <i>Regular Salaries</i> | | | \$ 67,259 | \$ 65,000 | \$ 62,000 | \$ 67,000 |
| <i>Overtime</i> | | | 3,743 | 3,200 | 6,100 | 4,500 |
| <i>Standby</i> | | | 270 | 400 | 0 | 500 |
| <i>Unused Sick Time</i> | | | 277 | 1,000 | 1,200 | 1,100 |
| <i>Group Insurance</i> | | | 29,691 | 25,000 | 25,000 | 30,000 |
| <i>Retiree Health Insurance</i> | | | 0 | 0 | 0 | 0 |
| <i>Health Savings Plan Contribution</i> | | | 969 | 1,300 | 1,000 | 1,100 |
| <i>Payroll Taxes</i> | | | 356 | 500 | 300 | 400 |
| <i>Workers Comp. Insurance</i> | | | 5,041 | 5,700 | 4,500 | 5,000 |
| <i>Uniform Rental</i> | | | 1,642 | 1,200 | 1,000 | 1,200 |
| TOTAL FTE YEARS | 1.10 | 1.10 | | | | |
| TOTAL PERSONNEL | | | \$ 109,248 | \$ 103,300 | \$ 101,100 | \$ 110,800 |
| <u>Operations Detail</u> | | | | | | |
| <i>R/M-Contractual</i> | | | \$ 29,704 | \$ 30,000 | \$ 32,000 | \$ 33,000 |
| <i>Drug & Alcohol Testing</i> | | | 19 | 50 | 30 | 50 |
| <i>Professional Fees</i> | | | 0 | 100 | 0 | 100 |
| <i>Communications</i> | | | 0 | 0 | 0 | 0 |
| <i>Membership Dues</i> | | | 0 | 100 | 0 | 100 |
| <i>Training</i> | | | 0 | 500 | 0 | 500 |
| <i>Reference Materials/Manuals</i> | | | 0 | 250 | 100 | 250 |
| <i>Property Insurance</i> | | | 5,014 | 3,400 | 8,300 | 10,500 |
| <i>Lease/Rent Expense</i> | | | 16,846 | 17,000 | 16,900 | 17,000 |
| <i>R/M-Commodities</i> | | | 63,081 | 55,000 | 65,000 | 62,000 |
| <i>Operating Supplies</i> | | | 1,354 | 2,500 | 2,000 | 2,000 |
| <i>Miscellaneous Equipment</i> | | | 32 | 1,000 | 1,800 | 1,500 |
| <i>Fuel</i> | | | 202,722 | 200,000 | 150,000 | 200,000 |
| <i>Misc. Expenses</i> | | | 630 | 1,000 | 400 | 1,000 |
| TOTAL OPERATIONS | | | \$ 319,402 | \$ 310,900 | \$ 276,530 | \$ 328,000 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>Vehicles & Equipment</i> | | | \$ 305,506 | \$ 156,500 | \$ 175,000 | \$ 344,000 |
| TOTAL CAPITAL | | | \$ 305,506 | \$ 156,500 | \$ 175,000 | \$ 344,000 |
| <u>Debt Service Detail</u> | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| <i>Tornado Recovery</i> | | | \$ 52,603 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 52,603 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 786,759 | \$ 570,700 | \$ 552,630 | \$ 782,800 |
| <u>Depreciation Expense</u> | | | | | | |
| <i>Motorized Equipment</i> | | | \$ 219,432 | \$ 250,000 | \$ 230,000 | \$ 250,000 |

This page left intentionally blank.

This page left intentionally blank

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.

CEMETERY FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 264,476 | \$ 329,678 | \$ 325,988 |
| REVENUES: | | | | | |
| <i>Footings</i> | \$ 1,600 | \$ 1,700 | \$ 1,000 | \$ 1,400 | \$ 1,000 |
| <i>Grave Sales</i> | 36,200 | 84,200 | 50,000 | 35,000 | 40,000 |
| <i>Interment Fees</i> | 34,900 | 39,200 | 35,000 | 40,000 | 35,000 |
| <i>Interest</i> | 1,807 | 1,262 | 2,000 | 1,200 | 2,000 |
| <i>Penalty Revenue</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Miscellaneous Inc.</i> | 1,034 | 1,118 | 1,000 | 1,000 | 1,000 |
| TOTAL | \$ 75,541 | \$ 127,480 | \$ 89,000 | \$ 78,600 | \$ 79,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 51,745 | \$ 59,034 | \$ 65,250 | \$ 66,190 | \$ 71,350 |
| <i>Operations</i> | 3,837 | 4,057 | 17,700 | 11,100 | 13,400 |
| <i>Capital</i> | 1,575 | 0 | 31,000 | 0 | 40,200 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 7,600 | 5,000 | 5,000 | 5,000 | 1,600 |
| TOTAL | \$ 64,757 | \$ 68,091 | \$ 118,950 | \$ 82,290 | \$ 126,550 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 10,784 | \$ 59,389 | \$ (29,950) | \$ (3,690) | \$ (47,550) |

SUPPORTING DETAIL FOR CEMETERY FUND

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|---|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| Personnel Detail | | | | | | |
| <i>Street/Cemetery Supervisor</i> | 0.15 | 0.15 | | | | |
| <i>Regular Salaries</i> | | | \$ 11,142 | \$ 9,500 | \$ 9,000 | \$ 9,300 |
| <i>City Clerk</i> | 0.15 | 0.15 | 6,399 | 6,700 | 6,900 | 7,200 |
| <i>Cemetery Sexton</i> | 0.50 | 0.50 | | | | |
| <i>Grounds Mtnce.</i> | 0.50 | 0.50 | | | | |
| <i>Part Time Wages</i> | | | 28,090 | 33,000 | 36,000 | 37,000 |
| <i>Standby</i> | | | 0 | 100 | 100 | 100 |
| <i>Overtime</i> | | | 1,157 | 1,300 | 2,200 | 1,500 |
| <i>Unused Sick Time</i> | | | 72 | 150 | 140 | 150 |
| <i>Group Insurance</i> | | | 6,618 | 8,000 | 6,000 | 9,400 |
| <i>Retiree Health Insurance</i> | | | 1,514 | 1,800 | 2,000 | 2,700 |
| <i>Health Savings Plan Contribution</i> | | | 0 | 0 | 0 | 0 |
| <i>Uniform Rental</i> | | | 331 | 500 | 300 | 300 |
| <i>Workers Comp. Insurance</i> | | | 3,085 | 3,500 | 2,900 | 3,000 |
| <i>Unemployment Insurance Tax</i> | | | 626 | 700 | 650 | 700 |
| TOTAL FTE YEARS | 1.30 | 1.30 | | | | |
| TOTAL PERSONNEL | | | \$ 59,034 | \$ 65,250 | \$ 66,190 | \$ 71,350 |
| Operations Detail | | | | | | |
| <i>R/M Equipment-Cont.</i> | | | \$ 0 | \$ 200 | \$ 0 | \$ 200 |
| <i>R/M Grounds-Cont.</i> | | | 942 | 9,500 | 4,000 | 4,500 |
| <i>Engineering Fees</i> | | | 0 | 300 | 0 | 300 |
| <i>Legal Fees</i> | | | 0 | 300 | 0 | 300 |
| <i>Consultation Fees</i> | | | 0 | 0 | 0 | 0 |
| <i>Postage</i> | | | 221 | 300 | 200 | 300 |
| <i>Communications</i> | | | 369 | 500 | 250 | 300 |
| <i>Electricity</i> | | | 913 | 400 | 550 | 600 |
| <i>Property Insurance</i> | | | 209 | 300 | 300 | 400 |
| <i>Lease/Rent Expense</i> | | | 0 | 300 | 200 | 300 |
| <i>R/M Equipment-Comm.</i> | | | 123 | 300 | 100 | 300 |
| <i>R/M Grounds-Comm.</i> | | | 1,057 | 2,500 | 4,500 | 2,500 |
| <i>Office Supplies</i> | | | 0 | 100 | 0 | 100 |
| <i>Operating Supplies</i> | | | 138 | 300 | 100 | 300 |
| <i>Miscellaneous Equipment</i> | | | 36 | 2,000 | 100 | 2,500 |
| <i>Misc. Expenses</i> | | | 49 | 400 | 800 | 500 |
| <i>Bad Debt Expense</i> | | | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 4,057 | \$ 17,700 | \$ 11,100 | \$ 13,400 |
| Capital Detail | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>Equipment</i> | | | \$ 0 | \$ 1,000 | 0 | 1,000 |
| <i>System</i> | | | 0 | 0 | 0 | 0 |
| <i>Cemetery Impr.</i> | | | 0 | 30,000 | 0 | 35,000 |
| <i>Engineering</i> | | | 0 | 0 | 0 | 4,200 |
| TOTAL CAPITAL | | | \$ 0 | \$ 31,000 | \$ 0 | \$ 40,200 |
| Debt Service Detail | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | |
| <i>MERF</i> | | | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 1,600 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 1,600 |
| TOTAL EXPENDITURES | | | \$ 68,091 | \$ 118,950 | \$ 82,290 | \$ 126,550 |

EMERGENCY SERVICES AND DISASTER ASSISTANCE FUND (Fund 201)

Core Service, Purpose or Function

The city provides Emergency Services and Disaster Assistance under the supervision and direction of the Chief of Police.

ESDA FUND REVENUE/EXPENDITURE SUMMARY

| | <i>ACTUAL</i> <i>12-13</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST. ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Cash Balance | | | \$ 24,553 | \$ 26,726 | \$ 29,372 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Property</i> | \$ 3,315 | \$ 3,270 | \$ 3,300 | \$ 3,278 | \$ 3,300 |
| <i>Interest</i> | 23 | 6 | 40 | 10 | 20 |
| <i>Miscellaneous Inc.</i> | 0 | 0 | 0 | 0 | 0 |
| <i>T/F From:</i> | | | | | |
| <i>GC Unrestricted</i> | 5,000 | 5,000 | 5,700 | 5,000 | 5,000 |
| <i>Police Spec. Proj.</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 8,338 | \$ 8,276 | \$ 9,040 | \$ 8,288 | \$ 8,320 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 6,627 | 7,576 | 8,990 | 5,642 | 8,670 |
| <i>Capital</i> | 1,230 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 7,857 | \$ 7,576 | \$ 8,990 | \$ 5,642 | \$ 8,670 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 481 | \$ 700 | \$ 50 | \$ 2,646 | \$ (350) |

SUPPORTING DETAIL FOR ESDA FUND

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| R & M Bldg. (Contr.) | | | \$ 0 | \$ 500 | \$ 0 | \$ 0 |
| R&M Equip. (Contr.) | | | 1,417 | 900 | 100 | 900 |
| Communications | | | 789 | 1,550 | 750 | 1,550 |
| Property Insurance | | | 689 | 600 | 650 | 800 |
| Lease/Rent Expense | | | 1,920 | 2,200 | 1,920 | 1,920 |
| R&M Bldg. (Comm.) | | | 0 | 300 | 0 | 0 |
| R&M Equip. (Comm.) | | | 320 | 300 | 0 | 500 |
| Miscellaneous Equipment | | | 2,214 | 2,140 | 2,100 | 2,500 |
| Miscellaneous Expenses | | | 227 | 500 | 122 | 500 |
| TOTAL OPERATIONS | | | \$ 7,576 | \$ 8,990 | \$ 5,642 | \$ 8,670 |
| <u>Capital Detail</u> | | | | | | |
| Purchase - Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 7,576 | \$ 8,990 | \$ 5,642 | \$ 8,670 |

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.

AUDIT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | \$ 15,128 | \$ 16,709 | \$ 16,075 | \$ 18,507 | \$ 22,256 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Property</i> | \$ 29,897 | \$ 29,729 | \$ 30,000 | \$ 29,729 | \$ 30,000 |
| <i>Interest</i> | 32 | 15 | 50 | 20 | 20 |
| TOTAL | \$ 29,929 | \$ 29,744 | \$ 30,050 | \$ 29,749 | \$ 30,020 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 28,348 | 27,946 | 30,000 | 26,000 | 30,000 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 28,348 | \$ 27,946 | \$ 30,000 | \$ 26,000 | \$ 30,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 1,581 | \$ 1,798 | \$ 50 | \$ 3,749 | \$ 20 |

SUPPORTING DETAIL FOR AUDIT FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Consultation Fees | | | \$ 27,946 | \$ 30,000 | \$ 26,000 | \$ 30,000 |
| TOTAL OPERATIONS | | | \$ 27,946 | \$ 30,000 | \$ 26,000 | \$ 30,000 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 27,946 | \$ 30,000 | \$ 26,000 | \$ 30,000 |

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.

LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Net Assets | \$ 165,623 | \$ 179,610 | \$ 176,402 | \$ 205,901 | \$ 227,031 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Property</i> | \$ 99,580 | \$ 99,059 | \$ 100,000 | \$ 84,000 | \$ 78,000 |
| <i>Interest</i> | 155 | 134 | 300 | 130 | 100 |
| <i>Miscellaneous Inc.</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 99,735 | \$ 99,193 | \$ 100,300 | \$ 84,130 | \$ 78,100 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 85,748 | 72,902 | 95,000 | 63,000 | 80,000 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 85,748 | \$ 72,902 | \$ 95,000 | \$ 63,000 | \$ 80,000 |
| Revenue Over (Under) Expenditures | \$ 13,987 | \$ 26,291 | \$ 5,300 | \$ 21,130 | \$ (1,900) |

SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| <i>Insurance (Other)</i> | | | \$ 72,902 | \$ 95,000 | \$ 63,000 | \$ 80,000 |
| TOTAL OPERATIONS | | | \$ 72,902 | \$ 95,000 | \$ 63,000 | \$ 80,000 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 72,902 | \$ 95,000 | \$ 63,000 | \$ 80,000 |

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.

MFT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | | | \$ 493,055 | \$ 591,347 | \$ 975,398 |
| REVENUES: | | | | | |
| <i>State Allotment</i> | \$ 360,379 | \$ 373,625 | \$ 360,000 | \$ 370,000 | \$ 345,000 |
| <i>High Growth</i> | 18,758 | 21,667 | 0 | 21,691 | 0 |
| <i>Capital Bill</i> | 57,180 | 57,180 | 0 | 114,360 | 0 |
| <i>Tornado Recovery</i> | 0 | 0 | 0 | 0 | 6,537,796 |
| <i>Local Fuel Tax</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Interest</i> | 2,816 | 2,089 | 2,500 | 28,000 | 30,000 |
| <i>Trsf. From Streets</i> | 15,760 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 454,893 | \$ 454,561 | \$ 362,500 | \$ 534,051 | \$ 6,912,796 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 343,720 | 350,254 | 375,000 | 150,000 | 7,497,600 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 343,720 | \$ 350,254 | \$ 375,000 | \$ 150,000 | \$ 7,497,600 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 111,173 | \$ 104,307 | \$ (12,500) | \$ 384,051 | \$ (584,804) |

SUPPORTING DETAIL FOR MFT FUND

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| R/M Street Misc. - Cont. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| System Construction | | | \$ 350,254 | \$ 375,000 | \$ 0 | \$ 7,000,000 |
| System Engineering | | | 0 | 0 | 150,000 | 497,600 |
| System Legal | | | 0 | 0 | 0 | 0 |
| Bld/Property | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 350,254 | \$ 375,000 | \$ 150,000 | \$ 7,497,600 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Cruger Rd. Impr. - Phase II | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 350,254 | \$ 375,000 | \$ 150,000 | \$ 7,497,600 |

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 14.25% for 2015.

ILLINOIS MUNICIPAL RETIREMENT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | \$ 133,275 | \$ 169,906 | \$ 156,140 | \$ 144,428 | \$ 155,128 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Property - IMRF</i> | \$ 288,765 | \$ 287,246 | \$ 290,000 | \$ 302,000 | \$ 310,000 |
| <i>Property - Soc. Sec./MC</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Property Repl.</i> | 24,091 | 22,434 | 22,000 | 22,000 | 23,000 |
| <i>Interest</i> | 1,750 | 1,225 | 2,000 | 800 | 1,000 |
| TOTAL COLLECTIONS | 314,606 | 310,905 | 314,000 | 324,800 | 334,000 |
| <i>T/F From:</i> | | | | | |
| <i>Water</i> | \$ 14,000 | \$ 15,200 | \$ 15,200 | \$ 15,200 | \$ 16,300 |
| <i>Sewer</i> | 17,000 | 17,000 | 20,700 | 20,700 | 19,000 |
| TOTAL | \$ 345,606 | \$ 343,105 | \$ 349,900 | \$ 360,700 | \$ 369,300 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 308,975 | \$ 368,583 | \$ 400,000 | \$ 350,000 | \$ 375,000 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 308,975 | \$ 368,583 | \$ 400,000 | \$ 350,000 | \$ 375,000 |
| Revenue Over (Under) Expenditures | \$ 36,631 | \$ (25,478) | \$ (50,100) | \$ 10,700 | \$ (5,700) |

SUPPORTING DETAIL FOR IMRF FUND

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | | | | |
| Social Sec./Medicare Taxes | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| IMRF Payments | | | 368,583 | 400,000 | 350,000 | 375,000 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 368,583 | \$ 400,000 | \$ 350,000 | \$ 375,000 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| T/F to Social Security/Medicare | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 368,583 | \$ 400,000 | \$ 350,000 | \$ 375,000 |

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 wages).

SOCIAL SECURITY/MEDICARE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Fund Balance | \$ 142,219 | \$ 178,346 | \$ 146,594 | \$ 184,424 | \$ 194,624 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Property - IMRF</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Property - Soc. Sec./MC</i> | 238,975 | 237,746 | 240,000 | 230,000 | 245,000 |
| <i>Property Repl.</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Interest</i> | 1,682 | 971 | 2,000 | 900 | 1,000 |
| TOTAL COLLECTIONS | 240,657 | 238,717 | 242,000 | 230,900 | 246,000 |
| <i>T/F From:</i> | | | | | |
| <i>Water</i> | \$ 28,500 | \$ 29,300 | \$ 29,300 | \$ 29,300 | \$ 33,000 |
| <i>Sewer</i> | 35,000 | 35,000 | 40,000 | 40,000 | 39,000 |
| <i>IMRF</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 304,157 | \$ 303,017 | \$ 311,300 | \$ 300,200 | \$ 318,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 268,030 | \$ 296,939 | \$ 320,000 | \$ 290,000 | \$ 320,000 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 268,030 | \$ 296,939 | \$ 320,000 | \$ 290,000 | \$ 320,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 36,127 | \$ 6,078 | \$ (8,700) | \$ 10,200 | \$ (2,000) |

SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST. ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | | | | |
| <i>Social Sec./Medicare Taxes</i> | | | \$ 296,939 | \$ 320,000 | \$ 290,000 | \$ 320,000 |
| <i>IMRF Payments</i> | | | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 296,939 | \$ 320,000 | \$ 290,000 | \$ 320,000 |
| <u>Operations Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 296,939 | \$ 320,000 | \$ 290,000 | \$ 320,000 |

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.

STORMWATER MANAGEMENT/FLOOD MITIGATION FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|----------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 70,492 | \$ 27,359 | \$ 89,609 |
| REVENUES: | | | | | |
| Miscellaneous Inc. | \$ 76 | \$ 0 | \$ 0 | \$ 100 | \$ 0 |
| Rental Income | 51,097 | 51,530 | 51,500 | 51,500 | 51,700 |
| Grant Income | 30,000 | 0 | 0 | 0 | 1,191,250 |
| Interest | 36 | 35 | 50 | 150 | 100 |
| T/F From: | | | | | |
| GF Unrestricted | 140,000 | 142,380 | 250,000 | 0 | 125,000 |
| Swr. Sub. Dev. | 0 | 0 | 0 | 25,000 | 0 |
| Pol Spec Proj. | 50,000 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 271,209 | \$ 193,945 | \$ 301,550 | \$ 76,750 | \$ 1,368,050 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 11,174 | 30,950 | 9,600 | 14,500 | 15,100 |
| Capital | 234,194 | 191,051 | 291,500 | 0 | 1,340,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 25,000 | 0 | 0 | 0 |
| TOTAL | \$ 245,368 | \$ 247,001 | \$ 301,100 | \$ 14,500 | \$ 1,355,100 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 25,841 | \$ (53,056) | \$ 450 | \$ 62,250 | \$ 12,950 |

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|-----------------------------------|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| Operations Detail | | | | | | |
| <i>Other Professional Fees</i> | | | \$ 3,488 | \$ 3,000 | \$ 10,000 | \$ 10,000 |
| <i>Publishing Fees</i> | | | 0 | 0 | 100 | 100 |
| <i>R & M System - Comm.</i> | | | 0 | 0 | 0 | 0 |
| <i>Miscellaneous Expense</i> | | | 27,462 | 6,600 | 4,400 | 5,000 |
| TOTAL OPERATIONS | | | \$ 30,950 | \$ 9,600 | \$ 14,500 | \$ 15,100 |
| Capital Detail | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>Bldg & Property</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>System Construction</i> | | | 186,363 | 268,000 | 0 | 1,340,000 |
| <i>System Engineering</i> | | | 4,688 | 22,500 | 0 | 0 |
| <i>System Legal</i> | | | 0 | 1,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 191,051 | \$ 291,500 | \$ 0 | \$ 1,340,000 |
| Debt Service Detail | | | | | | |
| <i>N/A</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | |
| <i>Sewer Sub. Dev. Fees</i> | | | \$ 25,000 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 25,000 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 247,001 | \$ 301,100 | \$ 14,500 | \$ 1,355,100 |

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – MISC. (Fund 140-00)

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.

***POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.
REVENUE/EXPENDITURE SUMMARY***

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|---------------------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 69,863 | \$ 87,182 | \$ 95,091 |
| REVENUES: | | | | | |
| <i>DUI Tech Fund</i> | \$ 6,429 | \$ 15,629 | \$ 4,000 | \$ 13,000 | \$ 10,000 |
| <i>Drug Enf. Account</i> | 28,864 | 1,952 | 1,500 | 500 | 1,000 |
| <i>Police Vehicle Fund</i> | 6,280 | 4,444 | 5,000 | 3,500 | 4,000 |
| <i>DARE Account</i> | 2,800 | 2,800 | 2,500 | 50 | 2,500 |
| <i>Fundraiser Donations</i> | 0 | 0 | 0 | 0 | 500 |
| <i>FTA Warrant Account</i> | 2,760 | 3,080 | 1,500 | 1,500 | 1,500 |
| <i>Interest Revenue</i> | 68 | 77 | 70 | 100 | 100 |
| <i>Grant Revenue</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 47,201 | \$ 27,982 | \$ 14,570 | \$ 18,650 | \$ 19,600 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 8,057 | 3,567 | 18,500 | 2,000 | 50,000 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 50,000 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 58,057 | \$ 3,567 | \$ 18,500 | \$ 2,000 | \$ 50,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ (10,856) | \$ 24,415 | \$ (3,930) | \$ 16,650 | \$ (30,400) |
| Intra-Fund Transfers | 0 | 0 | 0 | 8,741 | 0 |
| Net Rev. Over (Under) Exp. | \$ (10,856) | \$ 24,415 | \$ (3,930) | \$ 7,909 | \$ (30,400) |

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| DUI Tech Expenses | | | \$ 668 | \$ 8,000 | \$ 2,000 | \$ 39,000 |
| Drug Enforcement Expenses | | | 0 | 6,000 | 0 | 6,000 |
| Police Vehicle Fund | | | 0 | 2,500 | 0 | 2,500 |
| Fundraiser Expenses | | | 0 | 0 | 0 | 500 |
| DARE Expenses | | | 2,899 | 2,000 | 0 | 2,000 |
| TOTAL OPERATIONS | | | \$ 3,567 | \$ 18,500 | \$ 2,000 | \$ 50,000 |
| <u>Capital Detail</u> | | | | | | |
| Purchase - Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfer Detail</u> | | | | | | |
| Police Special Projects - Canine | | | \$ 0 | \$ 0 | \$ 8,741 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 3,567 | \$ 18,500 | \$ 2,000 | \$ 50,000 |

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – SEIZURE, TOW & IMPOUND (Fund 140-01)

Core Service, Purpose or Function

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

***POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND
REVENUE/EXPENDITURE SUMMARY***

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 23,379 | \$ 89,656 | \$ 114,386 |
| REVENUES: | | | | | |
| <i>Impound Admin. Fees</i> | \$ 47,545 | \$ 69,500 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| <i>Interest Revenue</i> | 29 | 66 | 30 | 100 | 100 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Transfer from Misc.</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 47,574 | \$ 69,566 | \$ 30,030 | \$ 30,100 | \$ 30,100 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 15,887 | 13,301 | 17,350 | 5,370 | 21,130 |
| <i>Capital</i> | 0 | 0 | 1,500 | 0 | 65,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 15,887 | \$ 13,301 | \$ 18,850 | \$ 5,370 | \$ 86,130 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 31,687 | \$ 56,265 | \$ 11,180 | \$ 24,730 | \$ (56,030) |

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Legal Expenses | | | \$ 8,835 | \$ 7,000 | \$ 4,635 | \$ 7,000 |
| Professional Fees | | | 0 | 2,000 | 0 | 3,500 |
| Software | | | 3,099 | 3,750 | 0 | 3,750 |
| Communications | | | 0 | 0 | 0 | 2,280 |
| Operating Expenses | | | 457 | 1,000 | 735 | 1,000 |
| Miscellaneous Equipment | | | 910 | 3,600 | 0 | 3,600 |
| TOTAL OPERATIONS | | | \$ 13,301 | \$ 17,350 | \$ 5,370 | \$ 21,130 |
| <u>Capital Detail</u> | | | | | | |
| Purchase - Equipment | | | \$ 0 | \$ 1,500 | \$ 0 | \$ 65,000 |
| TOTAL CAPITAL | | | \$ 0 | \$ 1,500 | \$ 0 | \$ 65,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Storm Water Management | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 13,301 | \$ 18,850 | \$ 5,370 | \$ 86,130 |

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – CANINE (Fund 140-02)

Core Service, Purpose or Function

This account tracks the special project; Canine (K9) activities and services undertaken by the Washington Police Department which are financed by special sources of revenue (donations). Since donations have been depleted, this account will be closed in FY14-15 and all expenses will be paid from the Drug Enforcement Account.

POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9) REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 17,432 | \$ (1,641) | \$ 0 |
| REVENUES: | | | | | |
| <i>Donations</i> | \$ 61,000 | \$ 125 | \$ 1,000 | \$ 100 | \$ 0 |
| <i>Interest Revenue</i> | 9 | 10 | 10 | 0 | 0 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 |
| <i>T/F from Spec. Proj.</i> | 0 | 0 | 0 | 8,741 | 0 |
| TOTAL | \$ 61,009 | \$ 135 | \$ 1,010 | \$ 8,841 | \$ 0 |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 19,191 | 12,478 | 7,675 | 7,200 | 0 |
| <i>Capital</i> | 3,120 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 24,241 | 4,300 | 4,300 | 0 | 0 |
| TOTAL | \$ 46,552 | \$ 16,778 | \$ 11,975 | \$ 7,200 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 14,457 | \$ (16,643) | \$ (10,965) | \$ 1,641 | \$ 0 |

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Legal Fees | | | \$ 0 | \$ 500 | \$ 0 | \$ 0 |
| Professional Fees | | | 136 | 0 | 100 | 0 |
| Membership Dues | | | 0 | 425 | 1,000 | 0 |
| Training | | | 1,000 | 1,000 | 0 | 0 |
| Insurance | | | 0 | 1,000 | 0 | 0 |
| Operating Supplies | | | 9,279 | 1,550 | 6,000 | 0 |
| Miscellaneous Equipment | | | 680 | 2,200 | 0 | 0 |
| Miscellaneous Expense | | | 1,383 | 1,000 | 100 | 0 |
| TOTAL OPERATIONS | | | \$ 12,478 | \$ 7,675 | \$ 7,200 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| Purchase - Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| MERF | | | \$ 4,300 | \$ 4,300 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 4,300 | \$ 4,300 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 16,778 | \$ 11,975 | \$ 7,200 | \$ 0 |

TORNADO RECOVERY ACCOUNT – GENERAL (Fund 450-00)

Core Service, Purpose or Function

This account tracks revenue and expenditures of a general nature that were incurred as a result of the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - GENERAL ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Grant Proceeds - IMEA | 0 | 0 | 0 | 1,190,074 | 0 |
| Grant Proceeds - DCEO | 0 | 0 | 0 | 398,283 | 0 |
| Insurance Proceeds | 0 | 0 | 0 | 24,456 | 75,000 |
| Interest | 0 | 71 | 0 | 3,500 | 0 |
| Donations | 0 | 31,836 | 0 | 9,000 | 0 |
| Building Permits | 0 | 119,177 | 0 | 112,000 | 0 |
| Long-Term Recovery | 0 | 8,649 | 0 | 0 | 0 |
| Miscellaneous Inc. | 0 | 1,438 | 0 | 0 | 0 |
| Transfers From: | | | | | |
| <i>Gen. Fund</i> | 0 | 1,545,838 | 1,750,000 | 0 | 0 |
| TOTAL | \$ 0 | \$ 1,707,009 | \$ 1,750,000 | \$ 1,737,313 | \$ 75,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 134,234 | \$ 0 | \$ 2,149 | \$ 0 |
| <i>Operations</i> | 0 | 1,411,604 | 1,750,000 | 27,300 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 18,500 | 75,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 161,171 | 0 | 1,689,364 | 0 |
| TOTAL | \$ 0 | \$ 1,707,009 | \$ 1,750,000 | \$ 1,737,313 | \$ 75,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - GENERAL ACCOUNT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| <u>Personnel Detail</u> | | | | | | |
| Part Time Wages | | | \$ 187 | \$ 0 | \$ 2,149 | \$ 0 |
| Overtime | 0.00 | 0.00 | 134,047 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 134,234 | \$ 0 | \$ 2,149 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| <i>Repair & Maint.-Bldg. (Contr.)</i> | | | \$ 3,828 | \$ 0 | \$ 0 | \$ 0 |
| <i>Repair & Maint.-Equip. (Contr.)</i> | | | 31,865 | 0 | 1,200 | 0 |
| <i>Legal Fees</i> | | | 28,878 | 0 | 1,000 | 0 |
| <i>Consultation/Contractual</i> | | | 1,036,195 | 1,750,000 | 10,000 | 0 |
| <i>Postage Expenses</i> | | | 1,313 | 0 | 2,500 | 0 |
| <i>Communications</i> | | | 93 | 0 | 0 | 0 |
| <i>Insurance Expense</i> | | | 572 | 0 | 6,000 | 0 |
| <i>Lease/Rent Expense</i> | | | 236,411 | 0 | 0 | 0 |
| <i>Repair & Maint.-Bldg. (Comm.)</i> | | | 35 | 0 | 0 | 0 |
| <i>Repair & Maint.-Equip. (Comm.)</i> | | | 3,871 | 0 | 500 | 0 |
| <i>Repair & Maint.-System (Comm.)</i> | | | 634 | 0 | 0 | 0 |
| <i>Repair & Maint.-Misc. (Comm.)</i> | | | 2,589 | 0 | 2,400 | 0 |
| <i>Operating Supplies</i> | | | 8,148 | 0 | 500 | 0 |
| <i>Misc. Equipment</i> | | | 1,200 | 0 | 200 | 0 |
| <i>Fuel</i> | | | 52,046 | 0 | 0 | 0 |
| <i>Misc. Expense</i> | | | 3,926 | 0 | 3,000 | 0 |
| TOTAL OPERATIONS | | | \$ 1,411,604 | \$ 1,750,000 | \$ 27,300 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| <i>Equipment</i> | | | \$ 0 | \$ 0 | \$ 18,500 | \$ 0 |
| <i>Building/Land Improvement</i> | | | 0 | 0 | 0 | 0 |
| <i>Construction</i> | | | 0 | 0 | 0 | 0 |
| <i>Traffic Signals</i> | | | | | | 75,000 |
| <i>System Engineering</i> | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 18,500 | \$ 75,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| <i>Gen. Fund</i> | | | 161,171 | 0 | 1,689,364 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 161,171 | \$ 0 | \$ 1,689,364 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 1,707,009 | \$ 1,750,000 | \$ 1,737,313 | \$ 75,000 |

TORNADO RECOVERY ACCOUNT – WATER (Fund 450-01)

Core Service, Purpose or Function

This account tracks revenue and expenditures related to the damages at WTP2 that were incurred as a result of the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - WATER ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Grant Proceeds - IEMA | 0 | 0 | 0 | 23,474 | 0 |
| Insurance Proceeds | | 0 | 0 | 8,712 | 65,000 |
| <i>Transfers From:</i> | | | | | |
| <i>Water Fund</i> | 0 | 41,546 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 41,546 | \$ 0 | \$ 32,186 | \$ 65,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 11,681 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 19,013 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 10,852 | 0 | 0 | 65,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 32,186 | 0 |
| TOTAL | \$ 0 | \$ 41,546 | \$ 0 | \$ 32,186 | \$ 65,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intra T/F | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - WATER ACCOUNT

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| Overtime | | | \$ 11,681 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 11,681 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Repair & Maint.-Bldg. (Contr.) | | | 1,117 | | | |
| Repair & Maint.-Equip. (Contr.) | | | 6,399 | | | |
| Repair & Maint.-Bldg. (Comm.) | | | 6,989 | | | |
| Repair & Maint.-Equip. (Comm.) | | | 1,810 | | | |
| Repair & Maint.-System (Comm.) | | | 2,698 | | | |
| TOTAL OPERATIONS | | | \$ 19,013 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| Purchase: | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Building/Land Improvement | | | 0 | 0 | 0 | 0 |
| System Construction | | | 10,852 | 0 | 0 | 65,000 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 10,852 | \$ 0 | \$ 0 | \$ 65,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Water | | | 0 | 0 | 32,186 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 32,186 | \$ 0 |
| | | | \$ 41,546 | \$ 0 | \$ 32,186 | \$ 65,000 |
| Intra-Fund Transfers | | | | | | |
| T/F to Tornado Rec.-Sewer | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | | | | |
| TOTAL EXPENDITURES | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 41,546 | \$ 0 | \$ 32,186 | \$ 65,000 |

TORNADO RECOVERY ACCOUNT – SEWER (Fund 450-02)

Core Service, Purpose or Function

This account tracks revenue and expenditures related to the damages at STP2 that were incurred as a result of the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - SEWER ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 612,691 | \$ 0 |
| REVENUES: | | | | | |
| Grant Proceeds - IEMA | 0 | 0 | 0 | 46,297 | 0 |
| Insurance Proceeds | | 612,691 | 0 | 133,532 | 130,000 |
| <i>Transfers From:</i> | | | | | |
| <i>Sewer Fund</i> | 0 | 309,569 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 922,260 | \$ 0 | \$ 179,829 | \$ 130,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 15,728 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 70,166 | 0 | 4,468 | 0 |
| <i>Capital</i> | 0 | 223,675 | 0 | 464,738 | 130,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 323,314 | 0 |
| TOTAL | \$ 0 | \$ 309,569 | \$ 0 | \$ 792,520 | \$ 130,000 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 612,691 | \$ 0 | \$ (612,691) | \$ 0 |
| Intra T/F | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ 612,691 | \$ 0 | \$ (612,691) | \$ 0 |

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - SEWER ACCOUNT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| Overtime | | | \$ 15,728 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 15,728 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Repair & Maint.-Bldg. (Contr.) | | | 31,253 | 0 | 0 | 0 |
| Repair & Maint.-System (Contr.) | | | 37,689 | 0 | 3,638 | 0 |
| Repair & Maint.-Bldg. (Comm.) | | | 250 | 0 | 0 | 0 |
| Repair & Maint.-Equip. (Comm.) | | | 0 | 0 | 0 | 0 |
| Repair & Maint.-System (Comm.) | | | 660 | 0 | 830 | 0 |
| Legal Fees | | | 0 | 0 | 0 | 0 |
| Operating Supplies | | | 314 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 70,166 | \$ 0 | \$ 4,468 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Equipment | | | \$ 5,405 | \$ 0 | \$ 0 | \$ 0 |
| Building/Land Improvement | | | 0 | 0 | 0 | 0 |
| System Construction | | | 217,050 | 0 | 441,339 | 130,000 |
| System Engineering | | | 1,220 | 0 | 23,399 | 0 |
| TOTAL CAPITAL | | | \$ 223,675 | \$ 0 | \$ 464,738 | \$ 130,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Sewer | | | 0 | 0 | 323,314 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 323,314 | \$ 0 |
| | | | \$ 309,569 | \$ 0 | \$ 792,520 | \$ 130,000 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| T/F to Tornado Rec.-Sewer | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | | | | |
| TOTAL EXPENDITURES | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 309,569 | \$ 0 | \$ 792,520 | \$ 130,000 |

TORNADO RECOVERY ACCOUNT – MERF (Fund 450-03)

Core Service, Purpose or Function

This account tracks revenue and expenditures in conjunction with the use of motorized equipment as related to the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - MERF ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Grant Proceeds - IEMA | 0 | 0 | 0 | 214,841 | 0 |
| Grant Proceeds -DCEO | | | | 5,187 | |
| Insurance Proceeds | | 2,721 | 0 | 4,745 | |
| <i>Transfers From:</i> | | | | | |
| MERF | 0 | 52,603 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 55,324 | \$ 0 | \$ 224,773 | \$ 0 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 3,333 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 51,991 | 0 | 9,659 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 215,114 | 0 |
| TOTAL | \$ 0 | \$ 55,324 | \$ 0 | \$ 224,773 | \$ 0 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intra T/F | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - MERF ACCOUNT

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| Overtime | | | \$ 3,333 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 3,333 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Repair & Maint.-Equip. (Contr.) | | | 1,287 | 0 | 8,281 | 0 |
| Repair & Maint.-Equip. (Comm.) | | | 9,704 | 0 | 1,378 | 0 |
| Fuel | | | 41,000 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 51,991 | \$ 0 | \$ 9,659 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Building/Land Improvement | | | 0 | 0 | 0 | 0 |
| System Construction | | | 0 | 0 | 0 | 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| MERF | | | 0 | 0 | 215,114 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 215,114 | \$ 0 |
| | | | \$ 55,324 | \$ 0 | \$ 224,773 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | |
| T/F to Tornado Rec.-Sewer | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | | | | |
| TOTAL EXPENDITURES | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 55,324 | \$ 0 | \$ 224,773 | \$ 0 |

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.

POLICE PENSION FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Fund Balance | | | \$ 6,010,981 | \$ 6,491,251 | \$ 6,281,240 |
| REVENUES: | | | | | |
| Interest | 76,393 | 49,229 | 100,000 | 40,000 | 50,000 |
| Employee Contr. | 110,124 | 110,135 | 125,000 | 115,000 | 125,000 |
| Employer Contr. | 274,706 | 303,294 | 275,000 | 0 | 0 |
| Dividend Revenue | 45,869 | 53,578 | 15,000 | 15,000 | 20,000 |
| Misc. Income | 50 | 0 | 0 | 0 | 0 |
| Gain/(Loss) on Inv. | 224,949 | 281,563 | 100,000 | 150,000 | 100,000 |
| TOTAL | \$ 732,091 | \$ 797,799 | \$ 615,000 | \$ 320,000 | \$ 295,000 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 388,992 | \$ 460,314 | \$ 400,000 | \$ 490,000 | \$ 520,000 |
| Operations | 40,349 | 25,812 | 36,550 | 40,011 | 36,150 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 429,341 | \$ 486,126 | \$ 436,550 | \$ 530,011 | \$ 556,150 |
| Revenue Over (Under) Expenditures | \$ 302,750 | \$ 311,673 | \$ 178,450 | \$ (210,011) | \$ (261,150) |

SUPPORTING DETAIL FOR POLICE PENSION FUND

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | | | | |
| Clerk/Accountant | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Salaries - Pension | | | 460,314 | 400,000 | 490,000 | 520,000 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 460,314 | \$ 400,000 | \$ 490,000 | \$ 520,000 |
| <u>Operations Detail</u> | | | | | | |
| Legal Fees | | | \$ 0 | \$ 1,000 | \$ 0 | \$ 500 |
| Memberships | | | 775 | 750 | 775 | 750 |
| Training | | | 1,180 | 2,500 | 2,500 | 2,500 |
| Compliance Fee | | | 1,175 | 1,300 | 1,236 | 1,400 |
| Contrib. Refund | | | 22,293 | 30,000 | 35,000 | 30,000 |
| Miscellaneous Expenses | | | 389 | 1,000 | 500 | 1,000 |
| TOTAL OPERATIONS | | | \$ 25,812 | \$ 36,550 | \$ 40,011 | \$ 36,150 |
| <u>Capital Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 486,126 | \$ 436,550 | \$ 530,011 | \$ 556,150 |

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.

TIF #2 FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 1,086,489 | \$ 1,223,099 | \$ 1,339,062 |
| REVENUES: | | | | | |
| <i>Tax:</i> | | | | | |
| <i>Property Tax Incr.</i> | \$ 186,496 | \$ 199,651 | \$ 192,000 | \$ 199,263 | \$ 205,000 |
| <i>Interest</i> | 5,942 | 4,657 | 5,000 | 4,800 | 5,000 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 192,438 | \$ 204,308 | \$ 197,000 | \$ 204,063 | \$ 210,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 11,229 | \$ 14,770 | \$ 15,600 | \$ 15,450 | \$ 17,020 |
| <i>Operations</i> | 58,941 | 43,047 | 100,400 | 42,650 | 113,500 |
| <i>Capital</i> | 37,012 | 0 | 668,500 | 30,000 | 655,500 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 107,182 | \$ 57,817 | \$ 784,500 | \$ 88,100 | \$ 786,020 |
| Revenue Over (Under) Expenditures | \$ 85,256 | \$ 146,491 | \$ (587,500) | \$ 115,963 | \$ (576,020) |

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|
| Personnel Detail | | | | | | |
| City Administrator | 0.05 | 0.05 | | | | |
| P & D Director | 0.10 | 0.10 | | | | |
| Regular Salaries | | | \$ 12,873 | \$ 12,500 | \$ 13,500 | \$ 14,000 |
| Unused Sick Time | | | 139 | 200 | 200 | 220 |
| Group Insurance | | | 1,550 | 2,600 | 1,500 | 2,500 |
| Retiree Health Insurance | | | 0 | 0 | 0 | 0 |
| Health Savings Plan Contribution | | | 208 | 300 | 250 | 300 |
| TOTAL FTE YEARS | 0.15 | 0.15 | | | | |
| TOTAL PERSONNEL | | | \$ 14,770 | \$ 15,600 | \$ 15,450 | \$ 17,020 |
| Operations Detail | | | | | | |
| Engineering Fees | | | \$ 0 | \$ 500 | \$ 0 | \$ 1,000 |
| Legal Fees | | | 1,600 | 2,000 | 1,500 | 2,000 |
| Professional Fees | | | 0 | 3,000 | 2,000 | 30,000 |
| Lease/Rent Expense | | | 2,000 | 0 | 2,000 | 3,000 |
| Membership Dues | | | 650 | 400 | 650 | 700 |
| Loan Interest Subsidies | | | 0 | 1,000 | 0 | 1,000 |
| Building Renovation Fund - Committed | | | 34,533 | 40,000 | 23,500 | 12,300 |
| Building Renovation Fund - Uncommitted | | | 0 | 50,000 | 2,000 | 50,000 |
| Misc. Equipment | | | 0 | 1,500 | 1,000 | 1,500 |
| Miscellaneous Expense | | | 4,264 | 2,000 | 10,000 | 12,000 |
| TOTAL OPERATIONS | | | \$ 43,047 | \$ 100,400 | \$ 42,650 | \$ 113,500 |
| Capital Detail | | | | | | |
| Purchase: | | | | | | |
| Building/Land | | | \$ 0 | \$ 40,000 | \$ 0 | \$ 100,000 |
| Improvements | | | 0 | 589,500 | 10,000 | 459,500 |
| Demolition/Remediation | | | 0 | 0 | 0 | 0 |
| Improvements Engineering | | | 0 | 36,000 | 20,000 | 76,000 |
| Improvements Legal | | | 0 | 3,000 | 0 | 20,000 |
| TOTAL CAPITAL | | | \$ 0 | \$ 668,500 | \$ 30,000 | \$ 655,500 |
| Debt Service Detail | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 57,817 | \$ 784,500 | \$ 88,100 | \$ 786,020 |

This page left intentionally blank.

This page left intentionally blank.

SOUTH CUMMINGS ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 304)

Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of South Cummings Lane. Financial transactions related to the retirement of this indebtedness are recorded in this fund. The bonds were refinanced in 2015 with Morton Community Bank and will be retired in August 2017.

S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>Interest</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Transfers From:</i> | | | | | |
| GC - Streets | 75,635 | 72,792 | 72,792 | 69,950 | 63,505 |
| TOTAL | \$ 75,635 | \$ 72,792 | \$ 72,792 | \$ 69,950 | \$ 63,505 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 75,635 | 72,792 | 72,792 | 69,950 | 63,505 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 75,635 | \$ 72,792 | \$ 72,792 | \$ 69,950 | \$ 63,505 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| System Construction | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| Principal | | | \$ 59,840 | \$ 59,840 | \$ 59,840 | \$ 61,985 |
| Interest | | | 12,952 | 12,952 | 10,110 | 1,520 |
| TOTAL DEBT SERVICE | | | \$ 72,792 | \$ 72,792 | \$ 69,950 | \$ 63,505 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 72,792 | \$ 72,792 | \$ 69,950 | \$ 63,505 |

CRUGER ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 301)

Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of Cruger Road between Cummings and Nofsinger. Financial transactions related to the retirement of this indebtedness are recorded in this fund. The bonds were refinanced in 2015 with Morton Community Bank and will be retired in August 2017.

CRUGER RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|----------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Interest | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Transfers From: | | | | | |
| GC - Streets | 78,598 | 77,293 | 77,293 | 75,914 | 70,636 |
| TOTAL | \$ 78,598 | \$ 77,293 | \$ 77,293 | \$ 75,914 | \$ 70,636 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 78,598 | 77,293 | 77,293 | 75,914 | 70,636 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 78,598 | \$ 77,293 | \$ 77,293 | \$ 75,914 | \$ 70,636 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| System Construction | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| Principal | | | \$ 61,880 | \$ 61,880 | \$ 63,440 | \$ 68,946 |
| Interest | | | 15,413 | 15,413 | 12,474 | 1,690 |
| TOTAL DEBT SERVICE | | | \$ 77,293 | \$ 77,293 | \$ 75,914 | \$ 70,636 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 77,293 | \$ 77,293 | \$ 75,914 | \$ 70,636 |

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 South Side Bank and will be retired in May 2029.

WACC DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Cash Balance | | \$ 660,516 | \$ 663,932 | \$ 667,882 | \$ 667,882 |
| REVENUES: | | | | | |
| <i>Interest</i> | \$ 3,094 | \$ 2,060 | \$ 4,000 | \$ 2,000 | \$ 2,000 |
| <i>WACC Payment</i> | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| <i>Transfer From: GC Fund</i> | 341,000 | 345,000 | 343,000 | 335,794 | 201,721 |
| TOTAL | \$ 394,094 | \$ 397,060 | \$ 397,000 | \$ 387,794 | \$ 253,721 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 390,894 | 389,694 | 389,693 | 387,794 | 253,721 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 390,894 | \$ 389,694 | \$ 389,693 | \$ 387,794 | \$ 253,721 |
| Revenue Over (Under) Expenditures | \$ 3,200 | \$ 7,366 | \$ 7,307 | \$ 0 | \$ 0 |
| Intra-Fund Transfers | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

| | FTE YEARS 14-15 | FTE YEARS 15-16 | ACTUAL 13-14 | BUDGET 14-15 | EST.ACT. 14-15 | BUDGET 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| System Construction | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| Principal | | | \$ 165,000 | \$ 165,000 | \$ 175,000 | \$ 0 |
| Interest | | | 224,694 | 224,693 | 212,794 | 253,721 |
| TOTAL DEBT SERVICE | | | \$ 389,694 | \$ 389,693 | \$ 387,794 | \$ 253,721 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 389,694 | \$ 389,693 | \$ 387,794 | \$ 253,721 |

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 interest only loan was issued through Washington Community Bank in September 2013 in the amount of \$4,965,800.75 and is due in September 2020.

**WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | | \$ 0 | \$ 0 | \$ 0 | \$ 23,829 |
| REVENUES: | | | | | |
| <i>Lease Income</i> | \$ 0 | \$ 0 | \$ 0 | \$ 65,422 | \$ 62,934 |
| <i>Interest</i> | 0 | 0 | 0 | 1,000 | 1,000 |
| <i>Transfers From:</i> | | | | | |
| <i>GC Fund</i> | 0 | 0 | 0 | 73,034 | 75,472 |
| <i>Washington 223 Impr</i> | 0 | 0 | 0 | 22,913 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 162,369 | \$ 139,406 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 84 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 138,456 | 138,456 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 138,540 | \$ 138,456 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 23,829 | \$ 950 |
| Intra-Fund Transfers | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 0 | \$ 0 | \$ 84 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 84 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| System Construction | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| Principal | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interest | | | 0 | 0 | 138,456 | 138,456 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 138,456 | \$ 138,456 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 138,540 | \$ 138,456 |

This page left intentionally blank.

This page left intentionally blank.

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.

MALLARD CROSSING SPECIAL SERVICES AREA REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Cash Balance | | | \$ 290 | \$ 6,041 | \$ 5,122 |
| REVENUES: | | | | | |
| <i>Bond Proceeds</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Prop. Tax Assessmt.</i> | 46,944 | 47,438 | 48,517 | 46,766 | 48,000 |
| <i>Interest</i> | 21 | 6 | 50 | 0 | 0 |
| <i>Transfers From:</i> | | | | | |
| <i>GC Streets</i> | 930 | 3,000 | 6,674 | 0 | 0 |
| TOTAL | \$ 47,895 | \$ 50,444 | \$ 55,241 | \$ 46,766 | \$ 48,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 47,860 | 48,347 | 48,348 | 47,685 | 47,975 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 47,860 | \$ 48,347 | \$ 48,348 | \$ 47,685 | \$ 47,975 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 35 | \$ 2,097 | \$ 6,894 | \$ (919) | \$ 25 |

MALLARD CROSSING SPECIAL SERVICES AREA

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Legal Fees | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering-Streets | | | 0 | 0 | 0 | 0 |
| System Legal-Streets | | | 0 | 0 | 0 | 0 |
| System Construction-Streets | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| SSA Bond Principal | | | \$ 35,000 | \$ 35,000 | \$ 36,000 | \$ 38,000 |
| SSA Bond Interest | | | 13,347 | 13,348 | 11,685 | 9,975 |
| TOTAL DEBT SERVICE | | | \$ 48,347 | \$ 48,348 | \$ 47,685 | \$ 47,975 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Gen. Fund - Streets | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 48,347 | \$ 48,348 | \$ 47,685 | \$ 47,975 |

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND (Fund 408)

Core Service, Purpose or Function

This fund records the transactions for the reconstruction of Dallas Road between Newcastle and Cruger – Phase 1 between Newcastle and the bridge and Phase 2 between the bridge and Cruger Rd.

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | | | \$ (75,002) | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>PPUATS Grant</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>DCEO Grant</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Interest</i> | 17 | 5 | 0 | 0 | 0 |
| <i>Transfers From:</i> | | | | 0 | |
| <i>Telecom Tax</i> | 0 | 125,024 | 125,024 | 0 | 0 |
| <i>GF-Streets</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 17 | \$ 125,029 | \$ 125,024 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 30 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 50,023 | 49,992 | 0 | 0 |
| TOTAL | \$ 0 | \$ 50,023 | \$ 50,022 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 17 | \$ 75,006 | \$ 75,002 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 0 | \$ 30 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 30 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 0 |
| System Construction | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| General Fund - Tele. Tax | | | \$ 50,023 | \$ 49,992 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 50,023 | \$ 49,992 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 50,023 | \$ 50,022 | \$ 0 | \$ 0 |

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND (Fund 420)

Core Service, Purpose or Function

The city has secured funding to improve pedestrian safety in and around Beverly Manor School. The key objective is to provide sidewalks along School Street which would provide a direct and safe pedestrian route to the sidewalks planned to be constructed along Illinois Route 8.

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Fund Balance | \$ 0 | \$ 13,951 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| Grant Proceeds | 15,978 | 21,763 | 197,340 | 166,792 | 0 |
| Transfers From: | | | | | |
| <i>Gen. Fund - Streets</i> | 13,951 | 0 | 0 | 28,653 | 5,000 |
| TOTAL | \$ 29,929 | \$ 21,763 | \$ 197,340 | \$ 195,445 | \$ 5,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 2,480 | 1,932 | 0 |
| <i>Capital</i> | 15,978 | 21,763 | 194,860 | 193,513 | 5,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 13,951 | 0 | 0 | 0 |
| TOTAL | \$ 15,978 | \$ 35,714 | \$ 197,340 | \$ 195,445 | \$ 5,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ 13,951 | \$ (13,951) | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST. ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|---------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| <i>Misc.</i> | | | \$ 0 | \$ 2,480 | \$ 1,932 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 2,480 | \$ 1,932 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| <i>Equipment</i> | | | \$ 8,849 | \$ 0 | \$ 0 | \$ 0 |
| <i>Building/Land Improvement</i> | | | 0 | 0 | 0 | 0 |
| <i>Construction</i> | | | 0 | 164,860 | 166,013 | 0 |
| <i>System Engineering</i> | | | 12,914 | 30,000 | 27,500 | 5,000 |
| TOTAL CAPITAL | | | \$ 21,763 | \$ 194,860 | \$ 193,513 | \$ 5,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| <i>Gen. Fund - Streets</i> | | | 13,951 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 13,951 | \$ 0 | \$ 0 | \$ 0 |
| | | | \$ 35,714 | \$ 197,340 | \$ 195,445 | \$ 5,000 |

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.

RECREATION TRAIL EXTENSION PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Beg. Fund Balance | \$ 0 | \$ (62,218) | \$ 0 | \$ (62,218) | \$ (62,218) |
| REVENUES: | | | | | |
| Grant Proceeds | 133,210 | 0 | 0 | 0 | 0 |
| TAP Grant | 0 | 0 | 0 | 0 | 100,000 |
| <i>Transfers From:</i> | | | | | |
| Telecom Fund | 32,622 | 195 | 0 | 0 | 62,218 |
| Gen. Fd-Streets | 0 | 0 | 1,000 | 0 | 45,000 |
| TOTAL | \$ 165,832 | \$ 195 | \$ 1,000 | \$ 0 | \$ 207,218 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 195 | 0 | 0 | 0 |
| Capital | 228,050 | 0 | 1,000 | 0 | 145,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 228,050 | \$ 195 | \$ 1,000 | \$ 0 | \$ 145,000 |
| Revenue Over (Under) | | | | | |
| Expenditures | \$ (62,218) | \$ 0 | \$ 0 | \$ 0 | \$ 62,218 |

SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION PROJECT FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 195 | \$ 0 | | \$ 0 |
| TOTAL OPERATIONS | | | \$ 195 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <u>Purchase:</u> | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Building/Land Improvement | | | 0 | 0 | 0 | 0 |
| Construction | | | 0 | 0 | 0 | 100,000 |
| System Engineering | | | 0 | 1,000 | 0 | 25,000 |
| System Legal | | | 0 | 0 | 0 | 20,000 |
| TOTAL CAPITAL | | | \$ 0 | \$ 1,000 | \$ 0 | \$ 145,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | | | \$ 195 | \$ 1,000 | \$ 0 | \$ 145,000 |

WASHINGTON 223 CAPITAL PROJECTS FUND (Fund 409)

Core Service, Purpose or Function

This fund records the transactions related to the improvement of the 223 acres purchased by the City at the Bypass and Nofsinger Rd.

WASHINGTON 223 CAPITAL PROJECTS FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Beg. Fund Balance | | | \$ 0 | \$ 272,913 | \$ 250,000 |
| REVENUES: | | | | | |
| Grant Proceeds | \$ 0 | \$ 250,000 | \$ 0 | \$ 0 | \$ 0 |
| Loan Proceeds | | 4,965,801 | 0 | 0 | 0 |
| Interest | 0 | 677 | 0 | 0 | 0 |
| Rental Income | | 22,236 | 0 | 0 | 0 |
| Transfers From: | | | | 0 | |
| Telecom Tax | 0 | 0 | 0 | 0 | 0 |
| GF-Econ Dev | 0 | 9,606 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 5,248,320 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 10,407 | 0 | 0 | 0 |
| Capital | 0 | 4,965,000 | 0 | 0 | 250,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 22,913 | 0 |
| TOTAL | \$ 0 | \$ 4,975,407 | \$ 0 | \$ 22,913 | \$ 250,000 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 272,913 | \$ 0 | \$ (22,913) | \$ (250,000) |

SUPPORTING DETAIL FOR WASHINGTON 223 CAPITAL PROJECTS FUND

| | <i>FTE YEARS</i> <i>14-15</i> | <i>FTE YEARS</i> <i>15-16</i> | <i>ACTUAL</i> <i>13-14</i> | <i>BUDGET</i> <i>14-15</i> | <i>EST.ACT.</i> <i>14-15</i> | <i>BUDGET</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 1,881 | \$ 0 | \$ 0 | \$ 0 |
| Legal Fees | | | 8,392 | | | |
| Publishing Fees | | | 134 | | | |
| TOTAL OPERATIONS | | | \$ 10,407 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| Bld./Property | | | \$ 4,965,000 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 250,000 |
| System Construction | | | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 4,965,000 | \$ 0 | \$ 0 | \$ 250,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| Washington 223 Debt Service | | | \$ 0 | \$ 0 | \$ 22,913 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 22,913 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 4,975,407 | \$ 0 | \$ 22,913 | \$ 250,000 |

FREEDOM PARKWAY/LAKESHORE DR. CAPITAL PROJECTS FUND (Fund 411)

Core Service, Purpose or Function

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

FREEDOM PARKWAY/LAKESHORE DR. CAPITAL PROJECTS FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | EST. ACT. 14-15 | BUDGET 15-16 |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| Beg. Fund Balance | | | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | |
| <i>Grant Proceeds</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Loan Proceeds</i> | | 0 | 0 | 0 | 500,000 |
| <i>Interest</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Rental Income</i> | | 0 | 0 | 0 | 0 |
| <i>Transfers From:</i> | | | | 0 | |
| <i>Gen. Fund</i> | 0 | 0 | 0 | 0 | 270,000 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 770,000 |
| EXPENDITURES: | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 770,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 770,000 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR FREEDOM PARKWAY/LAKESHORE DRIVE CAPITAL PROJECTS FUND

| | <i>FTE YEARS</i> 14-15 | <i>FTE YEARS</i> 15-16 | <i>ACTUAL</i> 13-14 | <i>BUDGET</i> 14-15 | <i>EST.ACT.</i> 14-15 | <i>BUDGET</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | |
| N/A | 0.00 | 0.00 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | |
| TOTAL PERSONNEL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Operations Detail</u> | | | | | | |
| Misc. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Legal Fees | | | 0 | | | |
| Publishing Fees | | | 0 | | | |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | |
| <i>Purchase:</i> | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 0 | 0 | 250,000 |
| System Construction | | | 0 | 0 | 0 | 500,000 |
| System Legal | | | 0 | 0 | 0 | 20,000 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 770,000 |
| <u>Debt Service Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 0 | \$ 770,000 |

This page left intentionally blank.

MULTI-YEAR CAPITAL IMPROVEMENT PROGRAM

Objective

The objective of the Multi-Year Capital Improvement Program (CIP) is to provide short and long range financial planning for the acquisition and/or construction of new or replacement of existing City-owned assets. The establishment of a multi-year CIP is a valuable tool in assisting the City in its efforts to:

- Exercise its land use powers;
- Determine the character and location of needed public improvements;
- Effectively plan for the city's long term capital funding needs and requirements, and
- Provide for the efficient and responsible financing of these improvements.

Guidelines

1. The time period for the CIP is five years: FY13-14 through FY17-18.
2. The CIP is designed to account for expenditures for the acquisition of assets which are characterized by a long-term life-expectancy, such as major machinery, buildings or property, street improvements, water or sewer system improvements and replacements to the motor equipment fleet.
3. Items in the CIP are limited to those with a life expectancy of greater than one (1) year.
4. All replacements to motor equipment are purchased through the Motor Equipment Replacement Fund (MERF).
5. The CIP includes only those projects that 1) can be realistically funded during the five year period or 2) are deemed absolutely essential even if funding is not presently available.

CAPITAL IMPROVEMENT PROGRAM
ALL FUNDS SUMMARY

| Fund | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | \$ 714,500 | \$ 1,455,500 | \$ 1,546,000 | \$ 521,500 | \$ 547,000 | \$ 4,784,500 |
| Water Fund | 2,443,000 | 560,000 | 150,000 | 230,000 | 2,580,000 | 5,963,000 |
| Water Sub. Dev. Fee Fund | 200,000 | 25,000 | 25,000 | 25,000 | 25,000 | 300,000 |
| MERF | 344,000 | 503,926 | 275,148 | 431,048 | 426,935 | 1,981,057 |
| Sewer Fund | 270,500 | 365,000 | 175,000 | 175,000 | 215,000 | 1,200,500 |
| Sewer Sub. Dev. Fee Fund | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 120,000 |
| STP #2 Phase 2A Const. Acct. | 2,250,000 | 2,750,000 | 0 | 0 | 0 | 5,000,000 |
| STP #2 Phase 2B Const. Acct. | 60,000 | 3,425,000 | 0 | 0 | 0 | 3,485,000 |
| Cemetery Account | 39,200 | 0 | 0 | 0 | 0 | 39,200 |
| Police Dept. Spec. Proj. | 65,000 | 0 | 0 | 0 | 0 | 65,000 |
| Motor Fuel Tax Account | 7,497,600 | 375,000 | 375,000 | 375,000 | 375,000 | 8,997,600 |
| Storm Water Management Acct. | 1,340,000 | 200,000 | 20,000 | 200,000 | 20,000 | 1,780,000 |
| TIF Fund 2 | 655,500 | 575,500 | 125,500 | 115,000 | 115,000 | 1,586,500 |
| Beverly Manor Safe Routes | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Washington 223 Improvement | 250,000 | 1,650,000 | 825,000 | 0 | 0 | 2,725,000 |
| Freedom Parkway/Lakeshore Dr. Impr. | 770,000 | 4,180,000 | 2,200,000 | 0 | 0 | 7,150,000 |
| Recreation Trail Extension Fund | 145,000 | 510,000 | 230,000 | 0 | 0 | 885,000 |
| TOTAL | \$ 17,049,300 | \$ 16,604,926 | \$ 5,976,648 | \$ 2,102,548 | \$ 4,333,935 | \$ 46,067,357 |

**CAPITAL IMPROVEMENT PROGRAM
GENERAL FUND SUMMARY**

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|---|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Legislative/Admin. | | | | | | | |
| Computer Equipment | General Fund | \$ 5,000 | \$ 5,500 | \$ 6,000 | \$ 6,500 | \$ 7,000 | \$ 30,000 |
| Audio/Video Equipment: Council Chmbrs | General Fund | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| Misc. Equipment | General Fund | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 30,000 |
| City Hall | General Fund | | | | | | |
| Renovations/relocate GIS | General Fund | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| Backup Generator | General Fund | 35,000 | 0 | 0 | 0 | 0 | 35,000 |
| Street | | | | | | | |
| Mill/HMA Resurfacing | General Fund | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 1,750,000 |
| Curb & Gutter Replacement | General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Sidewalk Replacement | General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Jefferson Bridge Sheet Pile Painting | General Fund | 0 | 15,000 | 0 | 0 | 0 | 15,000 |
| Furnace for Legion Rd. | General Fund | 6,500 | 0 | 0 | 0 | 0 | 6,500 |
| Hilldale Ave. Reconstruction | General Fund | 50,000 | 450,000 | 450,000 | 0 | 0 | 950,000 |
| S. Main Bridge Deck Repairs | General Fund | 0 | 70,000 | 0 | 0 | 0 | 70,000 |
| Stratford Culvert End Wall Repairs | General Fund | 0 | 0 | 100,000 | 0 | 0 | 100,000 |
| N. Cummings Full Depth Patching | General Fund | 25,000 | 0 | 25,000 | 0 | 25,000 | 75,000 |
| Lawndale Ave. Reconstruction - Engr | General Fund | 0 | 0 | 0 | 50,000 | 50,000 | 100,000 |
| Build-A-Box Trench Box | General Fund | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| 15T Equipment Trailer | General Fund | 17,500 | 0 | 0 | 0 | 0 | 17,500 |
| UG Utility Locator | General Fund | 5,500 | 0 | 0 | 0 | 0 | 5,500 |
| Wide Area Mower Upgrade | General Fund | 25,000 | 0 | 0 | 0 | 0 | 25,000 |
| Public Works Facilities Rehab | General Fund | 0 | 250,000 | 500,000 | 0 | 0 | 750,000 |
| Traffic Signal - Mt. Vernon | General Fund | 25,000 | 0 | 0 | 0 | 0 | 25,000 |
| Police | | | | | | | |
| Firing Range | | | | | | | |
| Construction | General Fund | 0 | 180,000 | 0 | 0 | 0 | 180,000 |
| Planning Study/Needs Assessment | General Fund | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Engineering | General Fund | 0 | 20,000 | 0 | 0 | 0 | 20,000 |
| Misc. Equipment | General Fund | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |
| Tourism and Economic Development | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning/Zoning | | | | | | | |
| Computer Equipment | General Fund | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |
| Fire/Rescue | General Fund | | | | | | |
| Equipment | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Telecommunications Tax | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | \$ 714,500 | \$ 1,455,500 | \$ 1,546,000 | \$ 521,500 | \$ 547,000 | \$ 4,784,500 |

CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY

| Description | Source of Funds | WATER FUND | | | | | Total |
|-------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| | | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| Water Meters | Water O&M | \$ 45,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 165,000 |
| Undesignated | Water O&M | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Fire Hydrant Replacement (4) | Water O&M | 12,000 | 0 | 0 | 0 | 0 | 12,000 |
| Water Main Replacement | Water O&M | 65,000 | 300,000 | 30,000 | 150,000 | 125,000 | 670,000 |
| AMR Meter Replacement | Water O&M | | | | | | |
| Engr Assist for Design-Build RFP | | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| Design-Build / Turnkey | | 2,150,000 | 0 | 0 | 0 | 0 | 2,150,000 |
| Water Tower #3 (0.5MGD) | Water/Sub Dev/Conn. | | | | | | |
| Engineering | | 0 | 0 | 0 | 50,000 | 25,000 | 75,000 |
| Construction | | 0 | 0 | 0 | 0 | 2,400,000 | 2,400,000 |
| Chlorine/Flouride Separation-WTP #1 | Water O&M | | | | | | |
| Engineering | | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| Construction | | 15,000 | 50,000 | | | | 65,000 |
| BR-24 Water Main Loop | Water O&M | 60,000 | 0 | 0 | 0 | 0 | 60,000 |
| WTP #2 Parking Lot HMA Overlay | Water O&M | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| Well #8 Rehabilitation | Water O&M | 0 | 90,000 | 0 | 0 | 0 | 90,000 |
| WTP #1 Brine Pit Replacement | Water O&M | 6,000 | 90,000 | 90,000 | 0 | 0 | 186,000 |
| TOTAL | | \$ 2,443,000 | \$ 560,000 | \$ 150,000 | \$ 230,000 | \$ 2,580,000 | \$ 5,963,000 |

WATER SUBDIVISION DEVELOPMENT FEE

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|---|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Noisinger/Dallas/Cruger Watermain Extension (Wash. 223) | | | | | | | |
| Engineering | Sub. Dev. Fees | \$ 20,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 20,000 |
| Construction | Sub. Dev. Fees | 180,000 | 25,000 | 25,000 | 25,000 | 25,000 | 280,000 |
| TOTAL | | \$ 200,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 300,000 |

MOTOR EQUIPMENT REPLACEMENT FUND (MERF)

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|-------------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Vehicle/Equipment Replacement | MERF | \$ 344,000 | \$ 503,926 | \$ 275,148 | \$ 431,048 | \$ 426,935 | \$ 1,981,057 |
| TOTAL | | \$ 344,000 | \$ 503,926 | \$ 275,148 | \$ 431,048 | \$ 426,935 | \$ 1,981,057 |

| MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE | | | | | | | | | | | | | | |
|--|---------------------------------------|------|-----------|----------|------------------------------|----------------------------|-----------|------------------------------------|-------------|------|----------|---------|------------|---|
| | | | | | | | | MERF Replacement | | | | | | |
| Veh # | Department | Year | FY Purch. | Asset # | Make/Model | VIN # | Plate # | Historical | Replacement | Life | Repl. FY | Budget | Funding | |
| | | | | | | | | Cost | Cost | | | | | |
| POLICE DEPARTMENT | | | | | | | | | | | | | | |
| 1 | Police | 2015 | 14-15 | 0143 | Ford Explorer | 1FM5K8AR9FGA41525 | MP 11211 | 31,934 | 37,000 | 4 | 18-19 | | 10,175 | |
| 2 | Police | 2011 | 11-12 | 0118 | Crown Vic | 2FABP7BV1BX152076 | MP 7308 | 23,719 | 37,000 | 4 | 15-16 | 37,000 | 8,677 | |
| 3 | Police | 2014 | 13-14 | 0136 | Ford Explorer | 1FM5K8AR5EGA38331 | MP 6129 | 33,165 | 37,000 | 4 | 17-18 | | 5,887 | |
| 4 | Police | 2014 | 13-14 | 0137 | Ford Explorer | 1FM5K8AR7EGA38332 | MP 6128 | 33,165 | 37,000 | 4 | 17-18 | | 5,887 | |
| 5 | Police | 2010 | 10-11 | 0113 | Crown Vic | 2FABP7BV3AX130885 | K 664485 | 26,345 | 37,000 | 4 | 16-17 | | 9,969 | |
| 6 | Police | 2011 | 11-12 | 0119 | Ford Expedition | 1FMJU1G5XBEF33720 | MP 7310 | 31,642 | 37,000 | 4 | 15-16 | 37,000 | (782) | |
| 7 | Police | 2009 | 09-10 | 0107 | Ford Explorer | 1FMEU73EX9UA32417 | MP 5356 | 27,077 | 37,000 | 4 | 16-17 | | 7,019 | |
| 8 | Police | 2009 | 09-10 | 0108 | Ford Explorer | 1FMEU738E89UA32416 | MP 5357 | 27,655 | 37,000 | 4 | 16-17 | | 7,019 | |
| 9 | Police | 2008 | 08-09 | 0104 | Ford Expedition | 1FMFU1655X8LA67377 | N 464523 | 27,869 | 37,000 | 4 | 16-17 | | 9,250 | |
| 11 | Police | 2008 | 08-09 | 0100 | Crown Vic | 2FAHP71V68X155527 | MP 4308 | 21,205 | 37,000 | 4 | 16-17 | | 9,250 | |
| 12 | Police | 2007 | 11-12 | 0120 | Chevrolet HHR | 3GNDA33P87S639570 | 991 9088 | 13,025 | 37,000 | 4 | 16-17 | | 9,250 | |
| 13 | Police | 2006 | 05-06 | 0083 | Crown Vic | SFAHP71W66X100971 | MP 1578 | 24,267 | 37,000 | 4 | 16-17 | | 9,250 | |
| 14 | Police | 2010 | 12-13 | 0126 | Crown Vic | 2FABP7BV1AZ105614 | MP 9011 | 24,241 | 37,000 | 4 | 16-17 | | 5,723 | |
| Pending | Police | 2007 | Forfeited | | Chevrolet Equinox | 2CNDL73F476048955 | | | 37,000 | 4 | 21-22 | | 9,250 | |
| MOWERS | | | | | | | | | | | | | | |
| | Cemetery | 2004 | 04-05 | 0078 | Cub Cadet M54-KW | 4K203280014 | | 6,399 | 7,870 | 7 | 16-17 | | 236 | |
| | Streets | 2015 | 14-15 | | Replacement for 2004 JD 1445 | | | 25,000 | 30,747 | 7 | 21-22 | | 4,392 | |
| | Streets | 2005 | 05-06 | 0086 | John Deere 1445 | TC1445D051155 | | 14,015 | 25,000 | 7 | 15-16 | 25,000 | 3,571 | |
| | Streets | 2005 | 05-06 | 0087 | Ex-Mark L227KC72 | 513352 | | 7,838 | 9,640 | 7 | 16-17 | | 289 | |
| | Cemetery | 2013 | 13-14 | 0138 | Cub Cadet LZ54 | 1C122230009 | | 7,399 | 9,100 | 7 | 20-21 | | 1,300 | |
| EQUIPMENT | | | | | | | | | | | | | | |
| | | 2001 | 01-02 | | Hydraulic Hammer | | | 8,000 | 12,464 | 15 | 16-17 | | 831 | |
| | Streets | 1994 | 94-95 | 0009 | Chipper | | | 15,700 | 24,460 | 15 | 16-17 | | 734 | |
| | Streets | 1996 | 96-97 | 0022 | Asphalt Roller | | | 9,996 | 18,054 | 20 | 16-17 | | 903 | |
| | Streets | 1998 | 98-99 | 0021 | Planer for Skidsteer | | | 7,700 | 13,907 | 20 | 18-19 | | 695 | |
| | Water | 1988 | 88-89 | | Hydra-Stop | | | 36,825 | 66,510 | 20 | 18-19 | | 1,995 | |
| | W/S Mtnce. | 2006 | 06-07 | 0091 | Trash Pump - Godwin Trailer | 0643278/19 | M 95652 | 24,018 | 43,379 | 20 | 26-27 | | 2,169 (5) | |
| | Streets | | | | Air Compressor | | | | 20,000 | 20 | 15-16 | 20,000 | 1,000 (4) | |
| PUBLIC WORKS/ADMINISTRATIVE | | | | | | | | | | | | | | |
| L-1 | Streets | 2013 | 12-13 | 0133 | International 7400 4 x 2 | 1HTWDAZRODH299246 | M 191904 | 127,471 | 135,000 | 12 | 24-25 | | 11,250 (1) | |
| L-2 | Streets | 2013 | 12-13 | 0125 | International 7400 4 x 2 | 1HTWDAZR6DH299249 | M 191903 | 123,827 | 135,000 | 12 | 24-25 | | 11,250 (1) | |
| L-3 | Admin. | 2014 | 14-15 | 0144 | Ford Expedition | 1FMJU1G55EEF63244 | M 201040 | 30,126 | 42,952 | 12 | 26-27 | | 3,579 (4) | |
| L-4 | Sewer | 2011 | 11-12 | 0124 | Ford Ranger | 1FTKR1ED9BPA80019 | M 186404 | 13,284 | 18,940 | 12 | 23-24 | | 1,578 | |
| L-5 | Streets | 2006 | 05-06 | 0089 | International 7400 4 x 2 | 1HTWDAAN86J293859 | M 157161 | 74,514 | 135,000 | 12 | 17-18 | | 11,250 (1) | |
| L-6 | Streets | 2001 | 00-01 | 0046 | Dodge Pickup | 3B7KC26Z1M558066 | M 127092 | 16,823 | 23,986 | 12 | 15-16 | 22,500 | 720 | |
| L-7 | Streets | 2003 | 02-03 | 0039 | International Dump | 1HTWDAAN73J069543 | M 141671 | 66,672 | 135,000 | 12 | 15-16 | 135,000 | 11,250 (1) | |
| L-8 | W/S Mtnce. | 2005 | 05-06 | 0090 | Chevy Kodiak Crew Cab | 1GBE4D1295F534095 | M 155945 | 46,395 | 66,148 | 12 | 17-18 | | 5,512 (5) | |
| L-9 | Streets | 2007 | 06-07 | 0093 | International Dump | 1HTWDAAN37J429770 | M 61779 | 77,283 | 135,000 | 12 | 18-19 | | 11,250 (1) | |
| L-10 | Water | 2013 | 12-13 | 0127 | Chevrolet Silverado C2500 | 1GBOCVG4D4140388 | M 192223 | 28,764 | 41,011 | 12 | 25-26 | | 3,418 | |
| L-11 | Streets | 2005 | 04-05 | 0073 | International Dump | 1HTWDAAN35J056632 | M 147968 | 73,052 | 135,000 | 12 | 16-17 | | 11,250 (1) | |
| L-12 | Streets | 2011 | 11-12 | 0121 | Elgin Eagle Street Sweeper | 1FVACXDT1BDA0Y839 + F2817D | M 188085 | 234,995 | 315,814 | 10 | 21-22 | | 31,581 | |
| L-13 | Streets | 2012 | 12-13 | 0130 | Caterpillar 420F IT | JWJ00491 | NO PLATES | LEASED - 5 years 8/12 through 8/17 | | | | | | - |
| L-14 | W/S Mtnce. | 2009 | 08-09 | 0106 | Sterling - Vactor | 2FZAATBS79AAD8510 | M 174828 | 262,617 | 352,935 | 10 | 19-20 | | 35,294 (3) | |
| L-15 | Sewer | 2013 | 13-14 | 0141 | Chevrolet Silverado 250 | 1GBOCVCG6DF160419 | M 199488 | 27,677 | 39,461 | 12 | 25-26 | | 3,288 | |
| L-16 | W/S Mtnce. | 2011 | 10-11 | 0116 | Ford | 1FDWE3FL5BDA48101 | M 184584 | 110,340 | 148,288 | 10 | 21-22 | | 14,829 | |
| L-17 | W/S Mtnce. | 2011 | 10-11 | 0114 | Ford Escape | 1FMCU9C78BKA62845 | M 184667 | 19,066 | 27,184 | 12 | 23-24 | | 2,265 (2) | |
| L-18 | W/S Mtnce. | 2013 | 13-14 | 0135 | Ford F-150 Super Cab | 1FTFX1EM2DKE83682 | M 194745 | 25,148 | 35,855 | 12 | 25-26 | | 2,988 (5) | |
| L-19 | Streets | 2013 | 12-13 | 0128 | Chevrolet Silverado C2500 | 1GBOCVCG8DF150619 | M 192224 | 25,403 | 36,219 | 12 | 24-25 | | 3,018 | |
| L-20 | Water | 2011 | 11-12 | 0122 | Ford Ranger XLT | 1FTKR4EE3BPA78244 | M 186405 | 15,827 | 22,566 | 12 | 23-24 | | 1,880 | |
| L-21 | Open | | | | | | | | | | | | | |
| L-22 | Admin. | 2005 | 06-07 | 0096 | Chevy Malibu | 1G1ZT54865F234295 | M 159574 | 14,910 | 21,258 | 12 | 18-19 | | 1,772 | |
| L-23 | Streets | 2011 | 10-11 | 0115 | International Dump | 1HTWDAZRS5BJ394388 | M 185955 | 121,877 | 135,000 | 12 | 22-23 | | 11,250 (1) | |
| L-24 | Admin. | 2008 | 08-09 | 0101 | Chevrolet Trailblazer | IGNDT13S6821443392 | R 230621 | 21,386 | 30,491 | 12 | 20-21 | | 2,541 | |
| L-25 | Streets | 2001 | 10-11 | 0045 | Dodge Pickup | 3B7KC26Z31M558067 | M 127091 | 17,218 | 24,549 | 12 | 22-23 | | 2,046 | |
| L-26 | Admin. | 2011 | 11-12 | 0123 | Ford Ranger XLT | 1FTKR4EE1BPA78243 | M 187756 | 16,193 | 23,087 | 12 | 23-24 | | 1,924 | |
| L-27 | Streets | 2002 | 02-03 | 0047 | Dodge Ram Pickup | 3B7KC26252M308282 | M 136982 | 16,131 | 22,999 | 12 | 15-16 | 22,500 | (499) (5) | |
| L-28 | Streets | 2003 | 02-03 | 0044 | Chevy Silverado | 1GCHK24U73E113019 | M 137072 | 21,545 | 30,718 | 12 | 15-16 | 22,500 | (8,218) | |
| L-29 | Admin. | 2010 | 10-11 | 0111 | Crown Vic | 2FABP7BV8AX130039 | M 201066 | 23,868 | 34,030 | 12 | 22-23 | | 2,836 | |
| L-30 | Streets | 2008 | 06-07 | 0094 | Ford F-250 | 1FTNF205X8EA08407 | M 163833 | 15,615 | 22,263 | 12 | 18-19 | | 1,855 | |
| L-31 | Streets | 2008 | 06-07 | 0095 | Ford F-350 | 1FDWF36558EA08408 | M 163825 | 26,028 | 37,110 | 12 | 18-19 | | 3,092 | |
| L-32 | Admin. | 2010 | 10-11 | 0112 | Crown Vic | 2FABP7BV4AX130040 | M 201065 | 23,951 | 34,148 | 12 | 22-23 | | 2,846 | |
| L-33 | Streets | 2012 | 12-13 | 0131 | Caterpillar 420F IT | JWJ00656 | NO PLATES | LEASED - 5 years 8/12 through 8/17 | | | | | | - |
| L-35 | W/S Mtnce. | 2002 | 01-02 | 501-0005 | Sewer Jetting Machine | 2512 | NO PLATES | 24,030 | 37,438 | 15 | 16-17 | | 2,496 (5) | |
| L-36 | Sewer | 2012 | 12-13 | 0132 | Caterpillar 262c SSLx/XPS | 0262CLTMW00798 | NO PLATES | LEASED - 5 years 8/12 through 8/17 | | | | | | - |
| | Admin. | | | | Truck for Public Works Mgr. | | | | | 12 | | 22,500 | 1,875 (4) | |
| | Streets | | | | Additional Dump Truck | | | | 135,000 | 12 | 18-19 | | 11,250 (1) | |
| Cost Share: | | | | | | | | | | | | 344,000 | 338,456 | |
| (1) | Streets 80%; Water 10%; Sewer 10% | | | | | | | | | | | | | |
| (2) | Streets 1/3; Water 1/3; Sewer 1/3 | | | | | | | | | | | | | |
| (3) | Streets 12.5%; Water 12.5%; Sewer 75% | | | | | | | | | | | | | |
| (4) | Streets 50%; Water 25%; Sewer 25% | | | | | | | | | | | | | |
| (5) | Water 50%; Sewer 50% | | | | | | | | | | | | | |

CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY

| Description | Source of Funds | SEWER FUND | | | | | Total |
|--|-----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| Water Meters (see Water Fund) | Sewer Fund | *** ANNUAL TRANSFER TO WATER *** | | | | | |
| Sanitary Sewer Rehab/Replacement | Sewer Fund | | \$ 350,000 | \$ 160,000 | \$ 160,000 | \$ 200,000 | \$ 870,000 |
| 2015 Sanitary Sewer Improvement | | 172,500 | 0 | 0 | 0 | 0 | 172,500 |
| Hilldale Sanitary Sewer Improvement | | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| SCBA air pack | Sewer Fund | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Electromagnetic flow meter | Sewer Fund | 6,500 | 0 | 0 | 0 | 0 | 6,500 |
| Replacement stairs for thickener vessels | Sewer Fund | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| Concrete Impr. - STP2 drying beds | Sewer Fund | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| Undesignated Equip./Building | Sewer Fund | 6,500 | 15,000 | 15,000 | 15,000 | 15,000 | 66,500 |
| TOTAL | | \$ 270,500 | \$ 365,000 | \$ 175,000 | \$ 175,000 | \$ 215,000 | \$ 1,200,500 |

| SEWER SUBDIVISION DEVELOPMENT FEE | | | | | | | |
|-------------------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
| Undesignated (Collection Sys. Imp.) | Sub. Dev. Fees | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 120,000 |
| TOTAL | | \$ 0 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 120,000 |

| STP #2 Phase 2A CONSTRUCTION ACCOUNT | | | | | | | |
|--------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
| STP#2 Phase 2A Constr. | | | | | | | |
| Construction | Grant / Bond Proceeds | \$ 2,000,000 | \$ 2,500,000 | \$ 0 | \$ 0 | \$ 0 | \$ 4,500,000 |
| Legal | Grant / Bond Proceeds | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Design Engineering | Grant / Bond Proceeds | 45,000 | 0 | 0 | 0 | 0 | 45,000 |
| Construction Engineering | Grant / Bond Proceeds | 200,000 | 250,000 | 0 | 0 | 0 | 450,000 |
| TOTAL | | \$ 2,250,000 | \$ 2,750,000 | \$ 0 | \$ 0 | \$ 0 | \$ 5,000,000 |

| STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT | | | | | | | |
|---|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
| STP#2 Phase 2B Constr. | | | | | | | |
| Construction | Bond Proceeds | \$ 0 | \$ 3,250,000 | \$ 0 | \$ 0 | \$ 0 | \$ 3,250,000 |
| Legal | Bond Proceeds | 20,000 | | 0 | 0 | 0 | 20,000 |
| Design Engineering | Bond Proceeds | 40,000 | | 0 | 0 | 0 | 40,000 |
| Construction Engineering | Bond Proceeds | 0 | 175,000 | | 0 | 0 | 175,000 |
| TOTAL | | \$ 60,000 | \$ 3,425,000 | \$ 0 | \$ 0 | \$ 0 | \$ 3,485,000 |

CAPITAL IMPROVEMENT PROGRAM
TIF FUNDS SUMMARY

| <u>TIF 2 (Downtown) FUND</u> | | | | | | | |
|---------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
| SE Quad Parking Lot Development | | | | | | | |
| Legal | TIF 2 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Land Acquisition | TIF 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Engineering | TIF 2 | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| Construction/Development | TIF 2 | 150,000 | 0 | 0 | 0 | 0 | 150,000 |
| NW Quad Parking Lot Development | | | | | | | |
| Legal | TIF 2 | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| Land Acquisition | TIF 2 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Engineering / Enviro | TIF 2 | 25,000 | 0 | 0 | 0 | 0 | 25,000 |
| Construction/Development | TIF 2 | - | 75,000 | 0 | 0 | 0 | 75,000 |
| Zinser Place Improvements | | | | | | | |
| Engineering & Insp | TIF 2 | 25,000 | 30,000 | 0 | 0 | 0 | 55,000 |
| Legal | TIF 2 | - | - | 0 | 0 | 0 | - |
| Construction | TIF 2 | 100,000 | 300,000 | 0 | 0 | 0 | 400,000 |
| Sidewalks | | | | | | | |
| Engineering & Insp | TIF 2 | 10,000 | 10,000 | 0 | 0 | 0 | 20,000 |
| Construction | TIF 2 | 100,000 | 50,000 | 0 | 0 | 0 | 150,000 |
| Square Wall: Repairs | TIF 2 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Other Improvements | | | | | | | |
| Decor. for light poles | TIF 2 | 2,000 | 2,000 | 2,000 | 0 | 0 | 6,000 |
| Banners for new light poles | TIF 2 | 2,500 | 2,500 | 2,500 | 0 | 0 | 7,500 |
| Square Furnishings | TIF 2 | | 0 | 0 | 0 | 0 | 0 |
| Landscaping, general | TIF 2 | 5,000 | 5,000 | 5,000 | 0 | 0 | 15,000 |
| Misc. Sidewalk/Street Improve. | TIF 2 | 0 | 0 | 15,000 | 15,000 | 15,000 | 45,000 |
| Misc. Engineering Services | TIF 2 | 1,000 | 1,000 | 1,000 | 0 | 0 | 3,000 |
| Undesignated | TIF 2 | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| TOTAL | | \$ 655,500 | \$ 575,500 | \$ 125,500 | \$ 115,000 | \$ 115,000 | \$ 1,586,500 |

CAPITAL IMPROVEMENT PROGRAM
SPECIAL FUNDS SUMMARY

| | | <u>CEMETERY ACCOUNT</u> | | | | | Total |
|----------------------|-----------------|-------------------------|----------------------|----------------------|----------------------|----------------------|-----------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| Cremains Niche Memo. | Cemetery Fund | \$ 39,200 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 39,200 |
| TOTAL | | \$ 39,200 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 39,200 |

| | | <u>POLICE DEPARTMENT SPECIAL PROJECTS FUND</u> | | | | | Total |
|----------------|-----------------|--|----------------------|----------------------|----------------------|----------------------|-----------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| In-car Cameras | Tow & Impound | \$ 65,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 65,000 |
| TOTAL | | \$ 65,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 65,000 |

| | | <u>ESDA ACCOUNT</u> | | | | | Total |
|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| Misc. Equipment | ESDA Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

| | | <u>MOTOR FUEL TAX FUND</u> | | | | | Total |
|---------------------------|-----------------|----------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| Street Repair/Resurfacing | MFT Fund | \$ 1,000,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 2,500,000 |
| Tornado Recovery Improve | MFT Fund | 6,497,600 | | | | | 6,497,600 |
| TOTAL | | \$ 7,497,600 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 8,997,600 |

| | | <u>STORM WATER MANAGEMENT ACCOUNT</u> | | | | | Total |
|--|------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | |
| School Street Detention - FEMA Haz Mitigation | | | | | | | |
| 75% FEMA | Grant | \$ 191,250 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 191,250 |
| 25% Local Match | SWM/General Fund | 63,750 | 0 | 0 | 0 | 0 | 63,750 |
| Dieble Road Detention - Low Flow Modifications | | | | | | | |
| All Phases | SWM/General Fund | 35,000 | 0 | 0 | 0 | 0 | 35,000 |
| Washington Estates Flood Control FEMA / HUD | | | | | | | |
| HUD Grant | Grant | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| Local Match | SWM/General Fund | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| Undesignated | Storm Water Mgt. | 0 | 200,000 | 20,000 | 200,000 | 20,000 | 440,000 |
| TOTAL | | \$ 1,340,000 | \$ 200,000 | \$ 20,000 | \$ 200,000 | \$ 20,000 | \$ 1,780,000 |

CAPITAL IMPROVEMENT PROGRAM
SPECIAL ASSESSMENTS/CAPITAL PROJECTS FUNDS SUMMARY

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|--------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Construction | Safe Routes Grant | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Engineering | Safe Routes Grant | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Equipment | Safe Routes Grant | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | \$ 5,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5,000 |

WASHINGTON 223 CAPITAL PROJECT FUND

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|--|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Phase 1 - Nofsinger Intersection & Dallas Extn | | | | | | | |
| Construction | General Fund / Spl Ovrly | \$ 0 | \$ 1,500,000 | \$ 750,000 | \$ 0 | \$ 0 | 2,250,000 |
| Engineering | IDOT Grant | 250,000 | 0 | 0 | 0 | 0 | 250,000 |
| Inspection | General Fund / Spl Ovrly | 0 | 150,000 | 75,000 | 0 | 0 | 225,000 |
| Phase 2 - Interior Development | | | | | | | |
| Watermain Ext'n | TBD | | | | | | |
| Sanitary Sewer | TBD | | | | | | |
| Roadway | TBD | | | | | | |
| TOTAL | | \$ 250,000 | \$ 1,650,000 | \$ 825,000 | \$ 0 | \$ 0 | 2,725,000 |

FREEDOM PARKWAY/LAKESHORE DR. CAPITAL PROJECT FUND

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|----------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Construction | General Fund / Spl Ovrly | \$ 500,000 | \$ 3,800,000 | \$ 2,000,000 | \$ 0 | \$ 0 | 6,300,000 |
| Engineering & Inspection | General Fund / Spl Ovrly | 250,000 | 380,000 | 200,000 | 0 | 0 | 830,000 |
| Legal & Land Acq./Easement | General Fund / Spl Ovrly | 20,000 | 5,000 | 0 | 0 | 0 | 25,000 |
| TOTAL | | \$ 770,000 | \$ 4,180,000 | \$ 2,200,000 | \$ 0 | \$ 0 | 7,150,000 |

RECREATION TRAIL EXTENSION PROJECT FUND

| Description | Source of Funds | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Projected FY18-19 | Projected FY19-20 | Total |
|----------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Bus. Rte. 24-N. Cumm. To Rte. 8 | | | | | | | |
| Construction | ITEP Grant (Federal Funds) | \$ 100,000 | \$ 450,000 | \$ 0 | \$ 0 | \$ 0 | 550,000 |
| Engineering | General Fund - Streets | 25,000 | 25,000 | 0 | 0 | 0 | 50,000 |
| Cruger Rd.-Nofsinger to Main St. | | | | | | | |
| Construction | TAP Grant (State Funds) | 0 | 0 | 200,000 | 0 | 0 | 200,000 |
| Engineering | General Fund - Streets | 0 | 30,000 | 30,000 | 0 | 0 | 60,000 |
| Legal & Land Acq./Easement | General Fund / Spl Ovrly | 20,000 | 5,000 | 0 | 0 | 0 | 25,000 |
| TOTAL | | \$ 145,000 | \$ 510,000 | \$ 230,000 | \$ 0 | \$ 0 | 885,000 |

This page left intentionally blank.

PROPERTY TAX INFORMATION



| CITY OF WASHINGTON WASHINGTON, ILLINOIS | | | | | | | | | | | | | | | | |
|---|--------|---------|--------|--------|--------|--------|--------------|--------|--------|------------|----------------|--------------|--------|-------------------|----------------|---------------|
| MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2014 | | | | | | | | | | | | | | | | |
| 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 |
| MAX RATE | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

| CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION | | | | | |
|---|-----------------------|-------------------|------------------|---------------------|------------|
| Tax Year | Assessed Valuation | % Change in AV | Extended Levy | % Change in Levy | Inflation* |
| 1985 | \$50,721,318 | | \$606,159 | | |
| 1986 | \$49,392,036 | -2.62% | \$628,957 | 3.76% | 1.12% |
| 1987 | \$48,190,365 | -2.43% | \$501,018 | -20.34% | 3.65% |
| 1988 | \$48,542,473 | 0.73% | \$584,107 | 16.58% | 3.93% |
| 1989 | \$49,486,738 | 1.95% | \$616,175 | 5.49% | 5.06% |
| 1990 | \$51,856,793 | 4.79% | \$639,515 | 3.79% | 5.52% |
| 1991 | \$56,373,036 | 8.71% | \$671,801 | 5.05% | 4.68% |
| 1992 | \$62,855,352 | 11.50% | \$705,599 | 5.03% | 3.46% |
| 1993 | \$68,928,062 | 9.66% | \$741,097 | 5.03% | 3.65% |
| 1994 | \$75,966,789 | 10.21% | \$778,379 | 5.03% | 3.74% |
| 1995 | \$83,033,988 | 9.30% | \$798,307 | 2.56% | 3.46% |
| 1996 | \$90,992,331 | 9.58% | \$798,709 | 0.05% | 3.10% |
| 1997 | \$100,858,604 | 10.84% | \$799,291 | 0.07% | 2.20% |
| 1998 | \$110,568,225 | 9.63% | \$399,325 | -50.04% | 1.66% |
| 1999 | \$117,638,694 | 6.39% | \$419,617 | 5.08% | 2.70% |
| 2000 | \$126,928,003 | 7.90% | \$433,510 | 3.31% | 2.20% |
| 2001 | \$144,813,063 | 14.09% | \$495,840 | 14.38% | 3.40% |
| 2002 | \$154,342,545 | 6.58% | \$559,337 | 12.81% | 2.40% |
| 2003 | \$167,136,747 | 8.29% | \$628,601 | 12.38% | 1.90% |
| 2004 | \$176,947,970 | 5.87% | \$655,227 | 4.24% | 2.50% |
| 2005 | \$201,006,532 | 13.60% | \$687,400 | 4.91% | 4.30% |
| 2006 | \$223,223,855 | 11.05% | \$763,400 | 11.06% | 0.80% |
| 2007 | \$250,528,233 | 12.23% | \$928,409 | 21.62% | 3.90% |
| 2008 | \$270,622,514 | 8.02% | \$1,016,296 | 9.47% | 4.80% |
| 2009 | \$291,456,522 | 7.70% | \$1,138,313 | 12.01% | 1.97% |
| 2010 | \$296,446,874 | 1.71% | \$1,216,203 | 6.84% | 1.18% |
| 2011 | \$302,711,642 | 2.11% | \$1,263,300 | 3.87% | 3.27% |
| 2012 | \$305,649,264 | 0.97% | \$1,287,395 | 1.91% | 2.21% |
| 2013 | \$312,276,092 | 2.17% | \$1,309,093 | 1.69% | 1.50% |
| 2014 | \$292,078,141 | -6.47% | \$1,225,385 | -6.39% | 1.70% |
| 2004 to 2014 Growth | \$115,130,171 | 65.06% | \$570,158 | 87.02% | 28.13% |
| 2009 to 2014 Growth | \$621,619 | 0.21% | \$87,072 | 7.65% | 17.33% |

*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)

This page left intentionally blank.

EMPLOYEE PAYROLL DISTRIBUTION

| FY15-16 EMPLOYEE DISTRIBUTION BY FUND | | | | | | | | | | | | | |
|--|--------------------------|-------------|-------------|---------------|---------------|----------------|--------------|-------------|--------------|--------------|-------------|-------------|--------------|
| Employees | Position | L/A | C.H. | Street | Police | P&Z | T/EDC | Cem. | Water | Sewer | MERF | TIF2 | Total |
| TBA | Administrator | 0.85 | | | | | | | 0.05 | 0.05 | | 0.05 | 1.00 |
| Volk | Police Chief | | | | 1.00 | | | | | | | | 1.00 |
| Baxter | Controller | 0.80 | | | | | | | 0.10 | 0.10 | | | 1.00 |
| Andrews | Public Works Director | | | 0.50 | | | | | 0.25 | 0.25 | | | 1.00 |
| Oliphant | P & D Director | | | | | 0.55 | 0.35 | | | | | 0.10 | 1.00 |
| Schone | Public Works Manager | | | 0.60 | | | | | 0.15 | 0.15 | 0.10 | | 1.00 |
| Stevens | Deputy Chief | | | | 1.00 | | | | | | | | 1.00 |
| Glueck | Accountant | 0.80 | | | | | | | 0.10 | 0.10 | | | 1.00 |
| TBA | WTP Supervisor | | | | | | | | 1.00 | | | | 1.00 |
| Rittenhouse | STP Supv./Operator (A/1) | | | | | | | | | 1.00 | | | 1.00 |
| Janes | W/S Dist. Supv. | | | 0.10 | | | | | 0.45 | 0.45 | | | 1.00 |
| Hoog | St./Cem. Supv. | | | 0.85 | | | | 0.15 | | | | | 1.00 |
| Baker | Mechanic II | | | | | | | | | | 1.00 | | 1.00 |
| Randall | WTP Operator | | | | | | | | 1.00 | | | | 1.00 |
| Richard | WTP Laborer/Mtr Reader | | | | | | | | 0.80 | 0.20 | | | 1.00 |
| Powers | STP Operator (A/1) | | | | | | | | | 1.00 | | | 1.00 |
| Feeney | STP Laborer | | | | | | | | | 1.00 | | | 1.00 |
| Rogers | STP Laborer | | | | | | | | | 1.00 | | | 1.00 |
| Biggs | Laborer I | | | 0.10 | | | | | 0.45 | 0.45 | | | 1.00 |
| Klinke | Laborer I | | | 0.10 | | | | | 0.45 | 0.45 | | | 1.00 |
| Burchette | Laborer I | | | 0.10 | | | | | 0.45 | 0.45 | | | 1.00 |
| McCombs | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| Burgard | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| Fuller | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| McCormick | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| Hines | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| Humphreys | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| TBA | Laborer I | | | 1.00 | | | | | | | | | 1.00 |
| TBA | Admin. Asst./Econ. Dev. | | | | | | 1.00 | | | | | | 1.00 |
| Holmes | B&Z Supv. | | | | | 1.00 | | | | | | | 1.00 |
| Westerfield | HR/Cust. Serv. Supv | 0.80 | | | | | | | 0.10 | 0.10 | | | 1.00 |
| Arnold | Cust. Serv. Spec. II | | | | | | | | 0.50 | 0.50 | | | 1.00 |
| Webb | Cust. Serv. Spec. II | | | | | | | | 0.50 | 0.50 | | | 1.00 |
| McGowan | Office Assistant | 0.25 | | 0.45 | | | | | 0.20 | 0.10 | | | 1.00 |
| Snoke | Custodian | | 1.00 | | | | | | | | | | 1.00 |
| Henderson | Administrative Officer | | | | 1.00 | | | | | | | | 1.00 |
| Storer | Records Clerk | | | | 1.00 | | | | | | | | 1.00 |
| (All) | Police Commanders | | | | 4.00 | | | | | | | | 4.00 |
| (All) | Police Officer | | | | 15.00 | | | | | | | | 15.00 |
| (All) | Telecommunicator | | | | 6.00 | | | | | | | | 6.00 |
| Full-Time Total | | 3.50 | 1.00 | 9.80 | 29.00 | 1.55 | 1.35 | 0.15 | 6.55 | 7.85 | 1.10 | 0.15 | 62.00 |
| P-T Employees (FTE) | | | | | | | | | | | | | |
| King | Bldg. Inspector | | | | | 0.60 | | | | | | | 0.60 |
| Baker | Cemetery Sexton | | | | | | | 0.50 | | | | | 0.50 |
| (All) | Telecommunicator | | | | 1.35 | | | | | | | | 1.35 |
| (All) | P-T Officers | | | | 1.85 | | | | | | | | 1.85 |
| (All) | P-T Pub. Works Laborers | | | 0.50 | | | | | 0.25 | 0.25 | | | 1.00 |
| (All) | Grounds Mtnc. | | | 0.85 | | | | 0.50 | | | | | 1.35 |
| Part-Time Total | | 0.00 | 0.00 | 1.35 | 3.20 | 0.60 | 0.00 | 1.00 | 0.25 | 0.25 | 0.00 | 0.00 | 6.65 |
| FTE TOTAL | | 3.50 | 1.00 | 11.15 | 32.20 | 2.15 | 1.35 | 1.15 | 6.80 | 8.10 | 1.10 | 0.15 | 68.65 |