

**City of Washington  
Annual Budget  
Fiscal Year Ending  
April 30, 2017**

**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  
Travis L. Maxwell, Ward IV**

**Staff**

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

**May 2016**

**TABLE OF CONTENTS**

<b>All Funds Summary</b> .....	<b>1</b>
<b>General Funds Summary (Restricted and Unrestricted)</b> .....	<b>3</b>
<b>General Fund: Unrestricted</b> .....	<b>4</b>
<b>Legislative/Administrative Account</b> .....	<b>6</b>
<b>City Hall Account</b> .....	<b>8</b>
<b>Street Account</b> .....	<b>10</b>
<b>Police Account</b> .....	<b>12</b>
<b>Tourism And Economic Development Account</b> .....	<b>14</b>
<b>Planning, Zoning And Code Enforcement Account</b> .....	<b>16</b>
<b>Fire And Rescue Account</b> .....	<b>18</b>
<b>North Cummings Roadway Improvement Fee Account</b> .....	<b>20</b>
<b>Telecommunications Tax Account</b> .....	<b>22</b>
<b>Water Fund</b> .....	<b>26</b>
<b>Water Subdivision Development Fee Account</b> .....	<b>28</b>
<b>Water Connection Fee Account</b> .....	<b>30</b>
<b>Water Tower Reserve Account</b> .....	<b>32</b>
<b>Sewer Fund</b> .....	<b>34</b>
<b>Sewer Subdivision Development Fee Account</b> .....	<b>36</b>
<b>Sewer Connection Fee Account</b> .....	<b>38</b>
<b>Sewer Bond Principal And Interest Account (1997 IEPA Loan)</b> .....	<b>40</b>
<b>Sewer Bond Reserve Account (1997 IEPA Loan)</b> .....	<b>42</b>
<b>Sewer Bond Depreciation Account (1997 IEPA Loan)</b> .....	<b>43</b>
<b>Sewer Bond Principal And Interest Account (2009 IEPA Loan)</b> .....	<b>44</b>
<b>Sewer Bond Reserve Account (2009 IEPA Loan)</b> .....	<b>46</b>
<b>Sewer Bond Depreciation Account (2009 IEPA Loan)</b> .....	<b>47</b>
<b>STP No. 2 Phase II (A) Construction Account</b> .....	<b>48</b>
<b>STP No. 2 Phase II (B) Construction Account</b> .....	<b>50</b>
<b>Motor Equipment Replacement Fund</b> .....	<b>52</b>
<b>Capital Replacement Fund</b> .....	<b>54</b>
<b>Cemetery Fund</b> .....	<b>58</b>
<b>Emergency Services And Disaster Assistance Fund</b> .....	<b>60</b>
<b>Audit Fund</b> .....	<b>62</b>
<b>Liability Insurance Fund</b> .....	<b>64</b>
<b>Motor Fuel Tax Fund</b> .....	<b>66</b>
<b>Illinois Municipal Retirement Fund</b> .....	<b>68</b>
<b>Social Security Fund</b> .....	<b>70</b>
<b>Stormwater Management/Flood Mitigation Fund</b> .....	<b>72</b>
<b>Police Department Special Projects Account</b> .....	<b>74</b>
<b>Police Department Special Projects Account – Seizure, Tow &amp; Impound</b> .....	<b>76</b>
<b>Police Department Special Projects Account – Canine (K-9)</b> .....	<b>78</b>
<b>Tornado Recovery Account - General</b> .....	<b>80</b>
<b>Tornado Recovery Account - Water</b> .....	<b>82</b>
<b>Tornado Recovery Account - Sewer</b> .....	<b>84</b>
<b>Tornado Recovery Account - MERF</b> .....	<b>86</b>
<b>Police Pension Fund</b> .....	<b>88</b>
<b>Tax Increment Financing District No. 2 Fund (Downtown)</b> .....	<b>90</b>
<b>South Cummings Road Improvement Debt Service Fund</b> .....	<b>94</b>
<b>Cruger Road Improvement Debt Service Fund</b> .....	<b>96</b>
<b>WACC Debt Service Fund</b> .....	<b>98</b>
<b>Washington 223 Improvement Debt Service Fund</b> .....	<b>100</b>

<b>Mallard Crossing Special Services Area Fund .....</b>	<b>104</b>
<b>Dallas Road Improvement Capital Project Fund .....</b>	<b>106</b>
<b>Beverly Manor Safe Routes Capital Project Fund.....</b>	<b>108</b>
<b>North Cummings Recreation Trail Extension Capital Project Fund.....</b>	<b>110</b>
<b>Washington 223 Capital Projects Fund .....</b>	<b>112</b>
<b>Freedom Parkway/Lakeshore Dr. Capital Projects Fund.....</b>	<b>114</b>
<b>Multi-Year Capital Improvement Program .....</b>	<b>117</b>

April 4, 2016

The Honorable Gary W. Manier  
& Members of the City Council  
City of Washington  
City Hall, 301 Walnut St.  
Washington, Illinois 61571

Mayor Manier & Members of the City Council:

I am pleased to present my first proposed budget for the City of Washington, Illinois for the fiscal year beginning May 1<sup>st</sup>, 2016. This proposed budget continues the tradition of prudent financial planning that has allowed the city to provide important services and foster economic growth.

This document reflects the collaborative efforts of the city's elected officials and staff. I am appreciative of the input provided by department heads. Their involvement in the budget process is critical as they hold the intimate knowledge of the department they represent; Ed Andrews (Public Works Director), Don Volk (Chief of Police), and Jon Oliphant (Planning & Development Director). I am most appreciative of the work and knowledge provided by Joanie Baxter (City Controller). The proposed budget is a true team effort.

A summary of the City of Washington's FY16-17 budget in comparison to the prior year is shown in the table on the following page. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund. Please note, it is particularly difficult to make year-to-year comparisons in certain categories due to the unique circumstances resulting from the 2013 tornado.

### **EXPENSE OVERVIEW**

The budget appropriates \$31,796,919 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2016, a \$2,476,729 or 8.4% increase over the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the city's core services (sanitary sewer, streets, public safety and water) account for over 87% of total budgeted expenditures.

Capital expenditures are estimated to total over \$18.7M in the coming year, 59% of total budgeted expenses. See Capital Improvement Program summary for further detail (page 117).

Personnel expenses are estimated to total \$7.5M in FY16-17. They account for 23.6% of total expenditures and are projected to increase by 4.4% over the prior year budget. Total city employment (68.15 FTE) is essentially unchanged from the prior year. About 47% of the city's workforce is engaged in public safety services; 42% is committed to public works; 7.0% to general administration and 5% to planning, zoning and economic development. Increases in health insurance, workers compensation insurance and pension costs are of continuing concern, long-term.

Operations costs are projected to increase by about \$257,859 or 7.2% in the coming year. The Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training and drug testing; property insurance;

chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities.

Annual debt service expenses of \$1.69M are \$536,523 higher than the prior year due to the sewer plant expansion (\$258,000), the automated meter reading project (\$159,000), and the WACC refinancing (\$118,966); they account for about 5.3% of total budgeted expenses. Of this total, \$830,316 is payable from sewer revenues, \$692,945 is payable from General Fund income, and \$167,357 from water revenues.

### **REVENUE OVERVIEW**

Bond and Grant Proceeds totaling \$13.19M make up the largest source of income in the coming year. The majority of this total is related to an IEPA loan for the STP No. 2 Phase 2A project and a possible IDOT grant for reconstruction of the Nofsinger Rd. and U.S 24 intersection.

Sales and use taxes, estimated to total \$5.6M, account for the second largest source of revenue in the coming year, about 17.6% of total revenues. These revenues are generated from three component parts: the 1% municipal sales tax (\$2.95M), the 1.25% home rule sales tax (\$2.3M) and the local use tax (\$355,000).

Sewer revenues are estimated to total \$2.49M. Sewer user fees account for \$2.2M of the total. Connection fees are projected to total \$229,000. Water revenues are projected to total \$1.5M, Property Taxes \$1.4M, and Income Taxes \$1.55M.

The budget anticipates the expenditure of Fund Balances/Cash Reserves totaling \$3.5M. The primary sources and uses of these funds are for capital purposes, such as: Washington 223 (\$1.5M), TIF No. 2 Fund (Downtown) (\$797,000), WACC transfer of surplus (\$668,000).

As emphasized in prior budgets, the funding of certain capital projects requires the city to accumulate monies in some years in order to pay for projects that occur in later years. Furthermore, accumulated cash reserves that are realized through normal operations can be safely spent on one-time capital projects provided the city maintains sufficient reserves to meet its minimum cash reserve requirements, its cash flow needs and prudent contingencies for unanticipated expenses.

### **CHALLENGES & OPPORTUNITIES**

One of the primary financial challenges facing the city is the uncertainty related to the state budget. Given the state's budgetary problems, legislative action to shift some of the burden to local governments is possible and requires close monitoring this year.

Two other financial challenges include the city's ability to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth, as well as the continued growth of key revenue sources, such as sales tax, income tax, and water and sewer user fees.

During the budget planning retreat last month, I shared with you my belief that the city's success will be determined by our ability to maximize and attract the investment of others. The City of Washington, like all local governments, is faced with limited resources. In order to maximize these resources and continue to meet the long-term needs of the community, it's imperative to create a road map that aligns community priorities with available resources. Toward this end, I recommended the development of a city investment strategy.

This investment strategy offers an opportunity to take a comprehensive approach to the challenges that face the city. As proposed, this strategic plan will encompass all elements of city government through four key elements: Infrastructure, Economic Development, Communication, and Organizational

Excellence. The purpose of each element is summarized below:

- **Infrastructure:** Prioritize capital spending that maintains services and encourages private investment
- **Economic Development:** Sustained effort to improve the local economy and quality of life
- **Communication:** Proactive dialogue that builds relationships and accentuates Washington's unique identity
- **Organizational Excellence:** Efficient and cost-effective services fueled by a culture of continuous improvement

Your endorsement of this recommendation has enabled staff, beginning with this budget, to start crafting and executing a strategy. The following related items have been incorporated in the FY16-17 budget:

- New Capital Replacement Fund to save money annually for non-motorized assets over \$5,000
- Funding to enhance public engagement tools (i.e. website, reverse 911, e-billing/e-payments)

Typically, the city budget includes a multi-year Capital Improvement Program. A notable difference with the proposed budget is that it includes only a one-year capital plan. One of the byproducts of our investment strategy will be the development of a multi-year capital plan that prioritizes spending where the need is greatest.

I am confident the creation of an investment strategy will result in a unified vision and a Council-approved action plan of short and long-term goals to strengthen our community.

I look forward to working with each of you.

Respectfully submitted,

Jim Culotta  
City Administrator

## BUDGET TRENDS AT A GLANCE

### City of Washington, IL

	<u>FY 2016-17</u>		<u>FY 2015-16</u>		<u>CHANGE</u>
<b>TOTAL BUDGETED EXPENSES</b>	\$ 31,796,919		\$ 29,320,190	\$ 2,476,729	8.4%
<b>by MAJOR SERVICE TYPE</b>		% of Total			
Sanitary Sewer System	\$ 10,653,926	33.5%	\$ 4,411,459	\$ 6,242,467	141.5%
Street Operations/Improvements	8,396,799	26.4%	11,340,152	(2,943,354)	-26.0%
Public Safety (Police, Fire, ESDA)	4,842,832	15.2%	4,582,430	260,402	5.7%
Water System	3,817,313	12.0%	3,900,933	(83,621)	-2.1%
Planning/Zoning/Econ. Dev./TIF	1,581,475	5.0%	1,334,295	247,180	18.5%
All Other (IMRF, Liab. Ins., SWM, etc.)	1,130,500	3.6%	2,160,100	(1,029,600)	-47.7%
General Administration	856,810	2.7%	942,150	(85,340)	-9.1%
Washington Area Community Center	372,687	1.2%	253,721	118,966	46.9%
Cemetery	144,579	0.5%	124,950	19,629	15.7%
Tornado Recovery	-	0.0%	270,000	(270,000)	-100.0%
<b>by MAJOR EXPENSE CLASSES</b>		% of Total			
Capital Improvements	18,759,117	59.0%	17,393,400	1,365,717	7.9%
Personnel (Wages and Benefits)	7,518,500	23.6%	7,201,870	316,630	4.4%
Operations (Utilities, Supplies, etc.)	3,828,684	12.0%	3,570,825	257,859	7.2%
Debt Service	1,690,618	5.3%	1,154,095	536,523	46.5%

#### SOURCES OF MONIES TO

##### FUND BUDGET

	\$ 31,796,919		\$ 29,320,190	\$ 2,476,729	8.4%
<b>by MAJOR REVENUE SOURCES</b>		% of Total			
Bond/Grant/Insurance Proceeds	\$ 13,193,250	41.5%	\$ 13,066,326	126,924	1.0%
Sales Tax (Muni., HR, Use)	5,605,000	17.6%	5,726,500	\$ (121,500)	-2.1%
Fund Balances/Cash Reserves	3,552,031	11.2%	1,492,070	2,059,961	138.1%
Sewer Revenues (Fees, Charges, etc.)	2,491,500	7.8%	2,494,500	(3,000)	-0.1%
Income Tax Distribution	1,550,000	4.9%	1,350,000	200,000	14.8%
Water Revenues (Fees, Charges, etc.)	1,512,320	4.8%	1,505,020	7,300	0.5%
All Other	1,501,068	4.7%	1,542,274	(41,206)	-2.7%
Property Taxes	1,410,250	4.4%	1,228,300	181,950	14.8%
Motor Fuel Taxes	395,000	1.2%	345,000	50,000	14.5%
Telecommunications Tax	360,500	1.1%	360,200	300	0.1%
TIF Funds	226,000	0.7%	210,000	16,000	7.6%

#### EMPLOYMENT: FULL TIME EQUIVALENT

		% of Total			
Public Safety	31.70	46.5%	32.20	(0.50)	-1.6%
Street Division	12.25	18.0%	12.25	-	0.0%
Sewer Division	8.10	11.9%	8.10	-	0.0%
Water Division	6.80	10.0%	6.80	-	0.0%
General Administration	4.50	6.6%	4.50	-	0.0%
Planning/Zoning/Econ. Dev.	3.65	5.4%	3.65	-	0.0%
Cemetery Operation	1.15	1.7%	1.15	-	0.0%
<b>TOTAL</b>	<b>68.15</b>		<b>68.65</b>	<b>(0.50)</b>	<b>-0.73%</b>

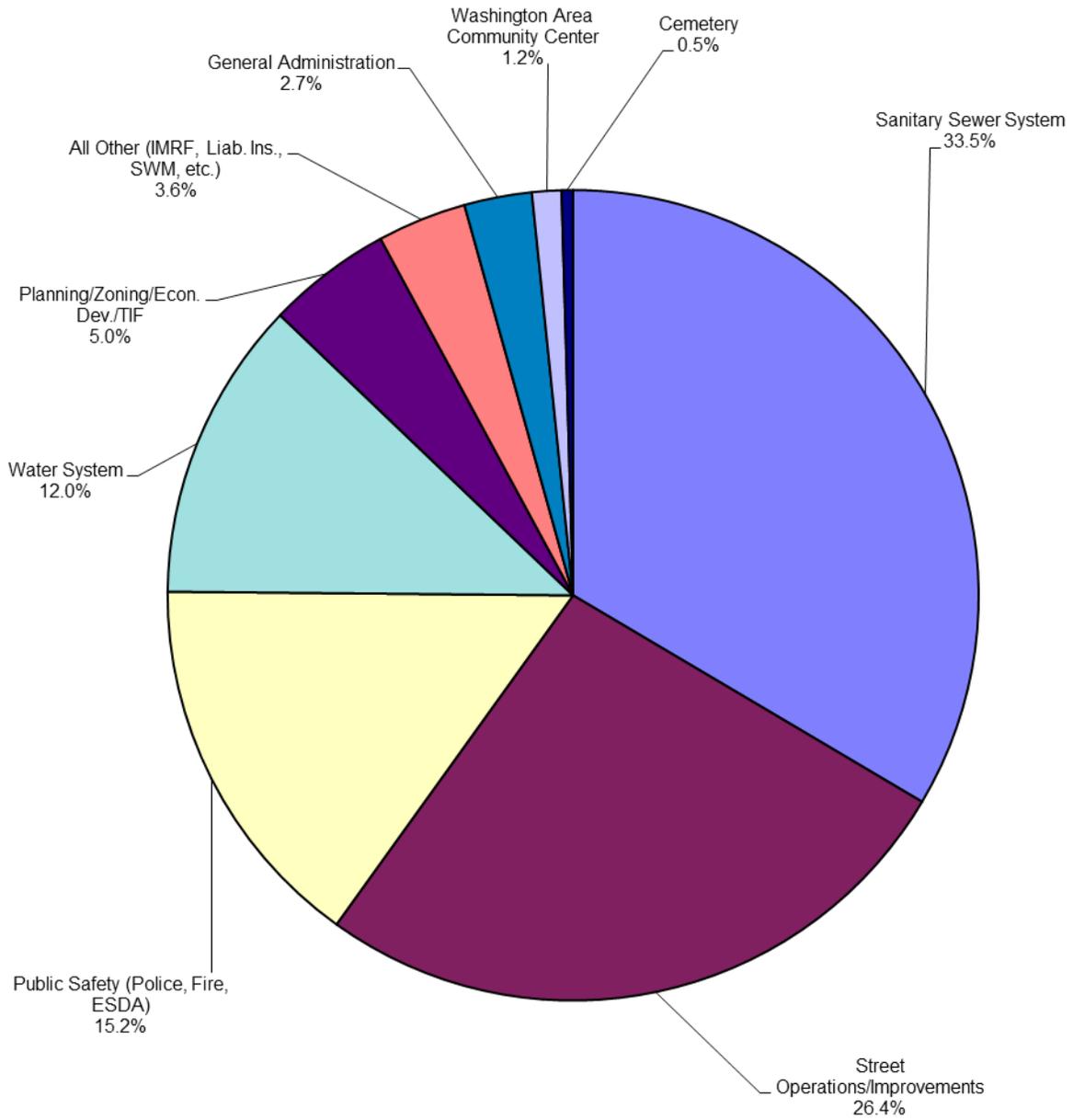
#### PROPERTY TAXES

Tax Levy	\$ 1,410,250		\$ 1,225,300	\$ 184,950	15.1%
Tax Rate (per \$100 AV)	\$ 0.41951		\$ 0.41951	\$ 0.00000	0.0%
Equalized Assessed Valuation	\$ 336,144,960	est.	\$ 292,288,333	\$ 43,856,627	15.0%
City Share of Total Tax Bill (Avg.)	N/A		5.11%		

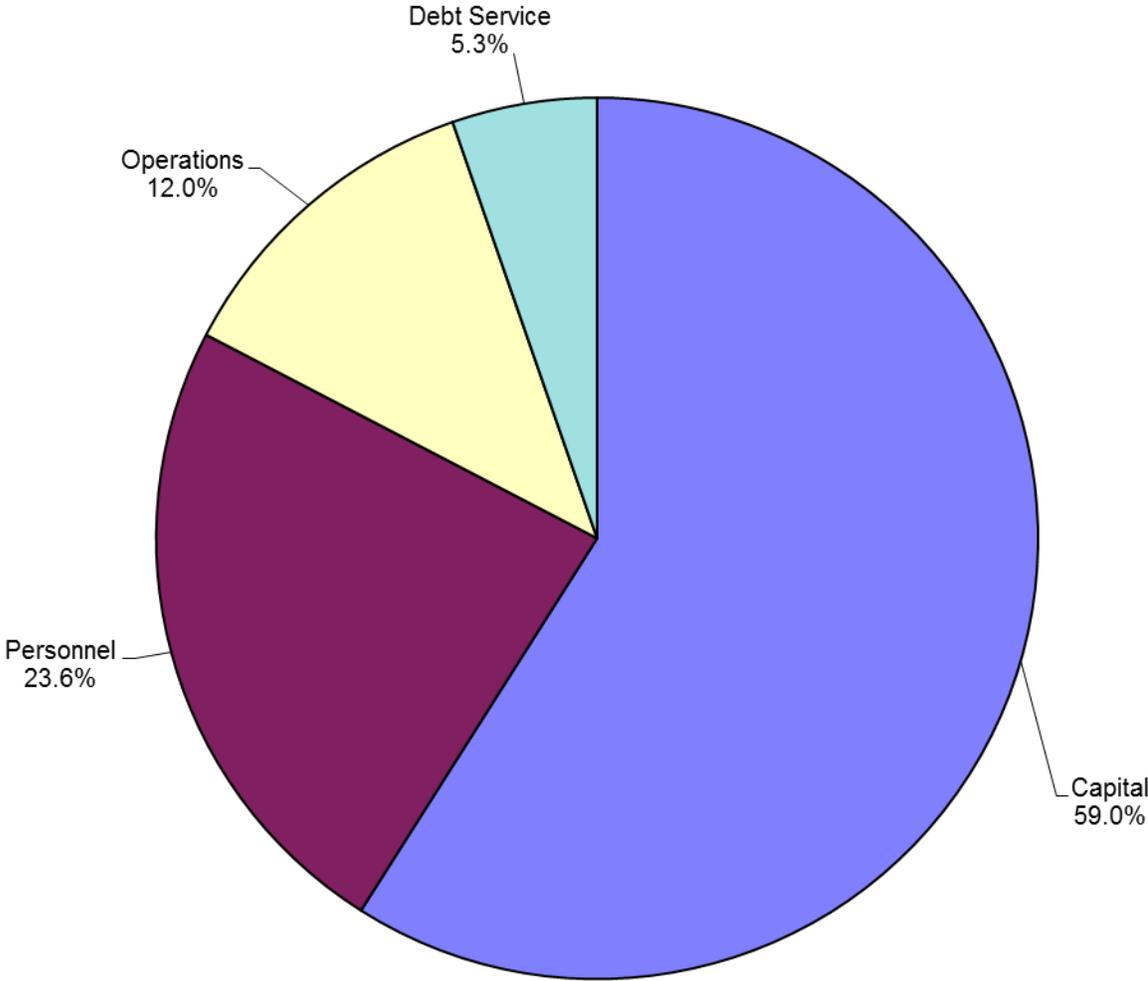
#### UTILITY RATES

Water Rates (per 1,000 gal.)	\$ 4.12		\$ 4.02	\$ 0.10	2.4%
Sewer Rates (per 1,000 gal.)	\$ 8.58		\$ 8.37	\$ 0.21	2.5%

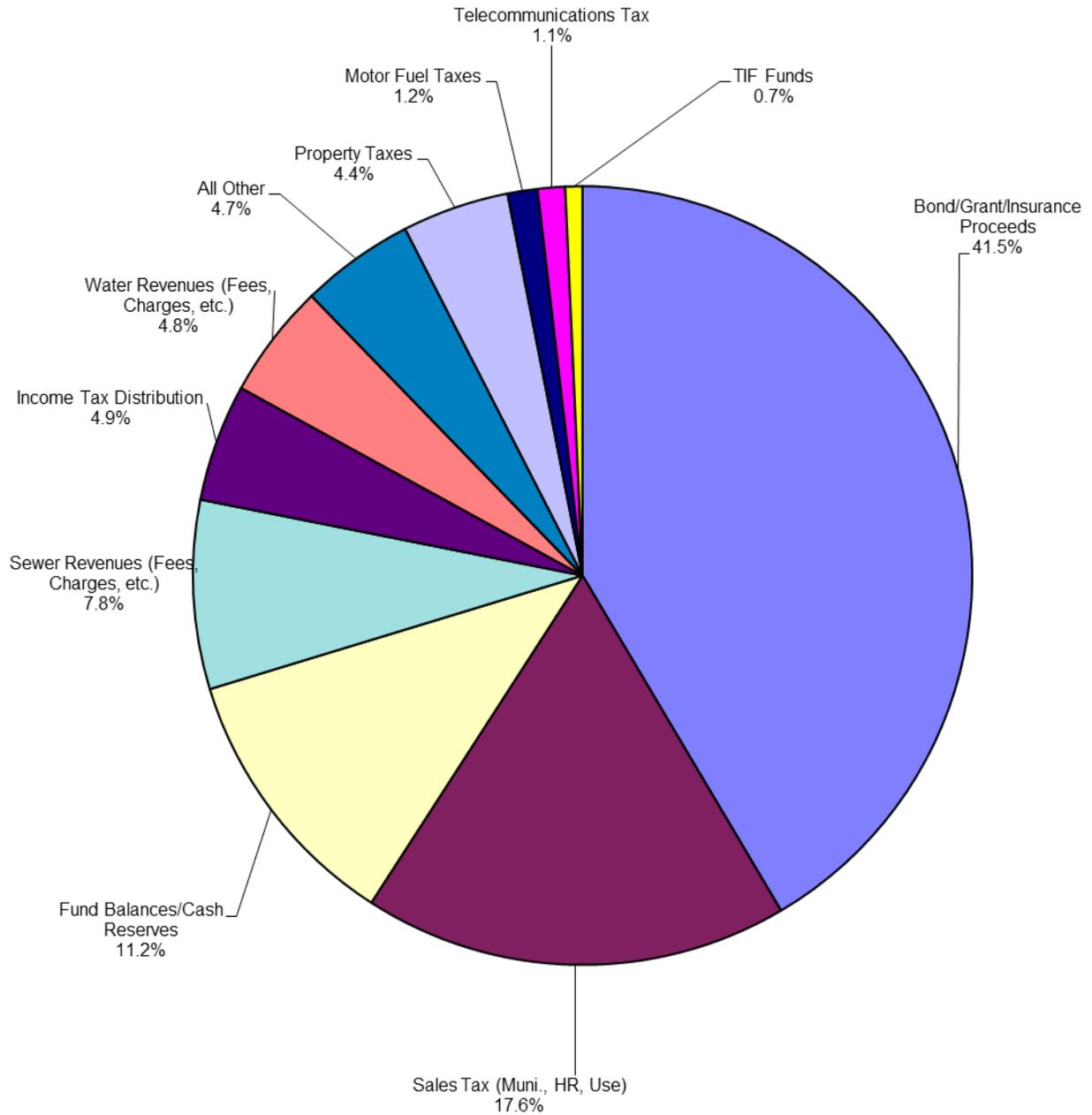
### Budgeted Expenses by Major Service Type FY16-17



**Budgeted Expenses by Major Expense Class  
FY16-17**



### Budgeted Revenues by Major Revenue Source FY16-17



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**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)**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST.ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>REVENUES:</b>					
General	\$ 8,420,702	\$ 7,230,994	\$ 9,124,280	\$ 9,063,353	\$ 9,406,450
Proprietary	3,957,151	3,772,306	8,483,920	5,027,830	13,890,120
Special	2,394,015	4,101,908	9,455,986	7,205,856	2,550,790
Debt Service	52,060	117,137	115,934	114,651	111,308
SA/Cap. Proj.	5,307,921	213,654	648,000	47,024	2,286,220
<b>TOTAL</b>	<b>\$ 20,131,849</b>	<b>\$ 15,435,999</b>	<b>\$ 27,828,120</b>	<b>\$ 21,458,714</b>	<b>\$ 28,244,888</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 6,685,060	\$ 6,306,881	\$ 7,201,870	\$ 6,600,239	\$ 7,518,500
Operations	4,621,541	2,559,931	3,570,825	3,043,187	3,828,684
Capital	7,107,980	1,458,846	17,393,400	8,775,496	18,759,117
Debt Service	1,176,264	1,302,692	1,154,095	1,185,319	1,690,618
Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 19,590,845</b>	<b>\$ 11,628,350</b>	<b>\$ 29,320,190</b>	<b>\$ 19,604,241</b>	<b>\$ 31,796,919</b>
Revenue Over/ (Under) Exp.	<b>\$ 541,004</b>	<b>\$ 3,807,649</b>	<b>\$ (1,492,070)</b>	<b>\$ 1,854,473</b>	<b>\$ (3,552,031)</b>

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**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)**

	<b>ACTUAL</b> <b>13-14</b>	<b>ACTUAL</b> <b>14-15</b>	<b>BUDGET</b> <b>15-16</b>	<b>EST. ACT.</b> <b>15-16</b>	<b>BUDGET</b> <b>16-17</b>
<b>Beg. Cash Bal.</b>			\$ 5,665,554	\$ 9,717,011	\$ 11,348,587
<b>Unrestricted</b>	\$ 7,580,913	\$ 9,603,625	\$ 8,033,000	\$ 8,072,174	\$ 8,516,860
<i>L/A</i>	3,712	1,162	3,000	1,700	2,000
<i>City Hall</i>	15,760	14,400	18,740	14,600	18,400
<i>Streets</i>	231,432	238,517	278,280	258,723	277,500
<i>Police</i>	392,844	418,443	435,300	431,489	529,000
<i>Tourism/EDC</i>	0	0	0	0	85,000
<i>Planning/Zoning</i>	0	0	0	0	0
<i>Fire/Rescue</i>	14,768	16,608	17,000	17,500	18,000
<i>N. Cumm. Road. Impr.</i>	405	0	500	0	500
<i>Telecommunications Tax</i>	425,485	348,089	360,200	350,500	360,500
<b>TOTAL</b>	<b>\$ 8,665,319</b>	<b>\$10,640,844</b>	<b>\$ 9,146,020</b>	<b>\$ 9,146,686</b>	<b>\$ 9,807,760</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 4,370,238	\$ 4,367,303	\$ 4,968,800	\$ 4,575,539	\$ 5,257,500
<i>Operations</i>	1,804,495	1,427,035	1,954,225	1,632,795	1,941,335
<i>Capital</i>	39,267	53,172	776,600	140,637	886,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	2,790,000	1,085,344	1,475,052	1,173,759	2,738,879
<b>TOTAL</b>	<b>\$ 9,004,000</b>	<b>\$ 6,932,854</b>	<b>\$ 9,174,677</b>	<b>\$ 7,522,730</b>	<b>\$ 10,824,214</b>
<b>Revenue Over (Under) Expend.</b>	<b>\$ (338,681)</b>	<b>\$ 3,707,990</b>	<b>\$ (28,657)</b>	<b>\$ 1,623,956</b>	<b>\$ (1,016,454)</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 7,517,174	\$ 8,878,766	\$ 10,222,060
<b>Min. Std. Bal. (a)</b>					\$ 2,042,988
<b>Surplus Funds</b>					\$ 8,179,073
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property</i>	\$ 356,606	\$ 356,445	\$ 252,000	\$ 250,500	\$ 354,950
<i>Sales</i>	2,787,267	2,892,576	3,023,750	2,900,000	2,950,000
<i>Local Use</i>	265,520	312,143	294,000	340,000	355,000
<i>Home Rule</i>	2,084,891	2,144,257	2,408,750	2,250,000	2,300,000
<i>Prop. Repl.</i>	12,435	12,247	9,000	14,000	13,000
<i>State Inc.</i>	1,445,273	1,524,686	1,350,000	1,600,000	1,550,000
<i>Hotel/Motel</i>	85,925	80,904	90,000	80,000	0
<i>Video Gaming Tax</i>	33,856	46,414	50,000	53,000	50,000
<b>License:</b>					
<i>Liquor</i>	29,739	28,185	29,000	28,000	29,000
<i>Misc.</i>	4,632	4,875	1,000	500	1,000
<b>Franchise:</b>					
<i>Ameren</i>	53,139	72,314	94,000	97,500	117,000
<i>Cable</i>	197,478	195,294	210,000	218,000	220,000
<i>Solid Waste</i>	2,000	1,167	2,000	2,000	2,000
<i>Electric Aggregation</i>	58,666	47,365	50,000	52,000	50,000
<i>Interest</i>	26,131	28,269	25,000	35,000	40,000
<i>Misc. Inc.</i>	2,841	7,379	2,500	5,000	2,500
<i>Sale of Equipment/Land</i>	0	0	0	0	0
<b>Fines:</b>					
<i>Court</i>	82,649	73,630	80,000	50,000	60,000
<i>Parking</i>	3,200	2,765	2,500	1,500	2,000
<i>Liquor</i>	500	0	1,000	0	1,000
<i>Ord. Viol.</i>	5,300	15,320	10,000	31,000	15,000
<b>Fees:</b>					
<i>Bld. &amp; Signs</i>	37,464	51,232	40,000	45,000	50,000
<i>WCB Permit Fee Reimb.</i>	0	0	0	0	0
<i>COW Bldg. Incentive</i>	(5,728)	0	0	0	0
<i>Forf. Bld. Fees</i>	4,000	1,500	1,500	1,500	1,500
<i>Var./Plats</i>	2,089	2,130	2,000	2,000	2,000
<i>Yard Waste Stickers</i>	5,040	5,384	5,000	6,000	6,000
<b>TOTAL COLLECTIONS</b>	\$ 7,580,913	\$ 7,906,481	\$ 8,033,000	\$ 8,062,500	\$ 8,171,950
<b>T/F From:</b>					
<i>TIF No. 1</i>	0	0	0	0	0
<i>WACC Debt Service</i>	0	0	0	0	344,910
<i>Tornado Recovery</i>	0	1,697,144	0	9,674	0
<b>TOTAL</b>	\$ 7,580,913	\$ 9,603,625	\$ 8,033,000	\$ 8,072,174	\$ 8,516,860
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	0	0	0	0
<i>Operation</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Serv.</i>	0	0	0	0	0
<i>Inter T/F</i>	2,041,490	411,590	677,193	321,409	1,672,648
<b>TOTAL</b>	\$ 2,041,490	\$ 411,590	\$ 677,193	\$ 321,409	\$ 1,672,648
<b>Revenue Over (Under) Expend.</b>	\$ 5,539,423	\$ 9,192,035	\$ 7,355,807	\$ 7,750,765	\$ 6,844,212
<b>Intra T/F</b>	\$ 5,899,300	\$ 5,814,807	\$ 7,680,026	\$ 6,407,471	\$ 8,213,166
<b>Net Rev. Over (Under) Exp.</b>	\$ (359,877)	\$ 3,377,228	\$ (324,219)	\$ 1,343,294	\$ (1,368,954)
<b>Proj. Surplus Balance 4/30/17</b>					<b>\$ 6,810,118</b>

**SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Grant to Stormwater Mgmt.</i>			\$ 0	\$ 125,000	\$ 0	\$ 50,000
<i>WACC Debt Service Fund</i>			335,794	201,721	233,202	0
<i>Washington 223 Capital Proj.</i>			84	0	7,602	1,508,000
<i>Washington 223 Debt Service Fund</i>			70,712	75,472	75,605	77,148
<i>Freedom Pkwy/Lakeshore Dr.</i>			0	270,000	0	0
<i>Tornado Recovery Fund</i>			0	0	0	0
<i>ESDA</i>			5,000	5,000	5,000	37,500
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 411,590	\$ 677,193	\$ 321,409	\$ 1,672,648
<b>TOTAL EXPENDITURES</b>			\$ 411,590	\$ 677,193	\$ 321,409	\$ 1,672,648
<b><u>Intra-Fund Transfers</u></b>						
<i>L/A</i>			\$ 608,473	\$ 800,650	\$ 567,360	\$ 775,610
<i>City Hall</i>			80,748	126,960	95,800	76,325
<i>Streets</i>			1,231,000	2,181,591	1,492,287	2,699,804
<i>Police</i>			2,885,447	3,374,050	3,244,200	3,542,052
<i>Tourism/Economic Dev.</i>			94,212	200,275	84,783	106,275
<i>Planning, Zoning &amp; Code Enforcement</i>			302,052	352,800	281,041	371,600
<i>Fire/Rescue</i>			612,875	643,700	642,000	641,500
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 5,814,807	\$ 7,680,026	\$ 6,407,471	\$ 8,213,166
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 6,226,397	\$ 8,357,219	\$ 6,728,880	\$ 9,885,814

**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**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	<b>16-17</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Water Fund</i>	1,856	581	1,500	850	1,000
<i>Sewer Fund</i>	1,856	581	1,500	850	1,000
<i>Mallard Crossing SSA</i>	0	0	0	0	0
<i>GF Unrestricted</i>	615,521	608,473	800,650	567,360	775,610
<b>TOTAL</b>	\$ 619,233	\$ 609,635	\$ 803,650	\$ 569,060	\$ 777,610
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 458,719	\$ 481,442	\$ 541,300	\$ 416,500	\$ 550,900
<i>Operations</i>	138,855	119,285	225,150	141,360	204,310
<i>Capital</i>	18,559	5,808	30,000	4,000	10,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	3,100	3,100	7,200	7,200	12,400
<b>TOTAL</b>	\$ 619,233	\$ 609,635	\$ 803,650	\$ 569,060	\$ 777,610
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES**

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>15-16</b>	<b>16-17</b>	<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	<b>16-17</b>
<b>Personnel Detail</b>						
Mayor	1.00	1.00				
Aldermen	8.00	8.00				
City Clerk	0.85	0.85				
City Treasurer	1.00	1.00				
Elected Salaries			\$ 75,916	\$ 78,000	\$ 80,000	\$ 81,000
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	0.00	0.00				
Office Assistant	0.25	0.25				
Regular Salaries			234,436	310,000	186,000	315,000
P-T Accountant	0.00	0.00				
Part Time Wages			39,048	0	40,000	0
Overtime			12,058	8,000	9,000	8,000
Unused Sick Time			2,455	4,800	2,200	4,800
Group Insurance			97,539	120,000	80,000	120,000
Retiree Health Insurance			14,767	15,000	15,000	17,000
Health Savings Plan Contribution			2,962	3,000	2,400	3,000
Workers Comp. Insurance			932	1,000	700	800
Unemployment Insurance Tax			1,329	1,500	1,200	1,300
<b>TOTAL FTE YEARS</b>	<b>14.35</b>	<b>14.35</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 481,442</b>	<b>\$ 541,300</b>	<b>\$ 416,500</b>	<b>\$ 550,900</b>
<b>Operations Detail</b>						
Repair & Maint.-Equip. (Contr.)			\$ 1,741	\$ 2,500	\$ 1,200	\$ 2,500
Engineering Fees			0	0	0	0
Legal Fees			20,380	28,000	16,000	34,000
Liquor Code Enforce.-Legal			3,022	3,000	0	3,000
Data Processing Support			27,551	25,900	16,400	26,500
Professional Fees			1,900	4,800	2,700	7,000
Animal Control			13,360	13,600	13,360	14,000
Postage Expense			2,509	4,700	3,000	6,000
Communications			1,169	1,300	1,900	15,700
Publishing Fees			585	1,000	1,000	1,000
Printing Fees			5,227	7,000	4,500	8,000
Recruitment			1,997	42,000	30,500	500
Membership Dues			4,863	5,700	4,900	6,060
Training-Elected Officials			1,090	13,000	2,900	13,000
Training-Staff			3,965	7,800	1,000	9,600
Subscriptions			218	400	300	400
Reference Materials/Manuals			1,127	1,700	1,400	1,700
Software			1,940	11,000	6,500	5,500
Surety Bond Expenses			0	1,100	1,000	1,100
Lease/Rent Expense			3,752	4,100	4,000	4,100
Repair & Maint.-Equip. (Comm.)			29	1,900	1,500	1,900
Office Supplies			6,605	6,500	6,000	6,200
Misc. Equip.			2,599	2,000	6,300	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			7,526	7,500	7,000	8,500
Grant Disbursement			0	0	0	0
City Administrator Expense			0	5,000	0	5,000
Community Support			90	5,000	2,000	2,500
Yard Waste Stickers			6,000	8,000	6,000	8,000
Contingency			0	10,000	0	10,000
Bad Debt Expense			40	600	0	500
<b>TOTAL OPERATIONS</b>			<b>\$ 119,285</b>	<b>\$ 225,150</b>	<b>\$ 141,360</b>	<b>\$ 204,310</b>
<b>Capital Detail</b>						
<b>Purchase:</b>						
Building			\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0
Equipment			5,808	30,000	4,000	10,000
<b>TOTAL CAPITAL</b>			<b>\$ 5,808</b>	<b>\$ 30,000</b>	<b>\$ 4,000</b>	<b>\$ 10,000</b>
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Inter-Fund Transfer Detail</b>						
MERF			\$ 3,100	\$ 7,200	\$ 7,200	\$ 7,400
Capital Replacement Fund			0	0	0	5,000
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 3,100</b>	<b>\$ 7,200</b>	<b>\$ 7,200</b>	<b>\$ 12,400</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 609,635</b>	<b>\$ 803,650</b>	<b>\$ 569,060</b>	<b>\$ 777,610</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF Unrestr.</i>	\$ 63,034	\$ 80,748	\$ 126,960	\$ 95,800	\$ 76,325
<i>Water</i>	7,880	7,200	9,370	7,300	9,200
<i>Sewer</i>	7,880	7,200	9,370	7,300	9,200
<b>TOTAL</b>	\$ 78,794	\$ 95,148	\$ 145,700	\$ 110,400	\$ 94,725
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 44,196	\$ 42,753	\$ 56,700	\$ 44,200	\$ 58,000
<i>Operations</i>	31,761	28,889	39,000	28,200	33,600
<i>Capital</i>	2,837	23,506	50,000	38,000	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund T/F</i>	0	0	0	0	3,125
<b>TOTAL</b>	\$ 78,794	\$ 95,148	\$ 145,700	\$ 110,400	\$ 94,725
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR CITY HALL**

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>15-16</b>	<b>16-17</b>	<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	<b>16-17</b>
<b><u>Personnel Detail</u></b>						
<i>Custodian</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 39,637	\$ 42,000	\$ 41,000	\$ 43,000
<i>Overtime</i>			14	0	0	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			308	700	500	700
<i>Group Insurance</i>			203	10,500	100	11,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			350	800	400	800
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			2,241	2,300	1,800	2,000
<i>Uniform Rental</i>			0	400	400	500
<b>TOTAL FTE YEARS</b>	<b>1.00</b>	<b>1.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 42,753</b>	<b>\$ 56,700</b>	<b>\$ 44,200</b>	<b>\$ 58,000</b>
<b><u>Operations Detail</u></b>						
<i>R/M Building (Cont.)</i>			\$ 640	\$ 2,000	\$ 1,500	\$ 3,200
<i>R/M Equipment (Cont.)</i>			2,741	3,300	3,000	3,000
<i>Communications</i>			13,433	16,000	10,800	11,600
<i>Recruitment</i>			0	200	0	200
<i>Electricity</i>			3,174	4,000	3,500	4,000
<i>Heating</i>			1,798	1,800	1,600	1,800
<i>Property Insurance</i>			4,331	5,500	3,000	3,500
<i>R/M - Buildings (Comm.)</i>			1,017	1,400	1,400	1,500
<i>R/M-Equipment (Comm.)</i>			0	500	200	400
<i>Operating Supplies</i>			806	1,500	1,400	1,500
<i>Misc. Equipment</i>			0	1,000	500	1,000
<i>Janitorial Supplies</i>			499	800	800	900
<i>Misc. Expenses</i>			450	1,000	500	1,000
<b>TOTAL OPERATIONS</b>			<b>\$ 28,889</b>	<b>\$ 39,000</b>	<b>\$ 28,200</b>	<b>\$ 33,600</b>
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bldg./Property</i>			\$ 23,506	\$ 50,000	\$ 38,000	\$ 0
<i>Equipment</i>			0	0	0	0
<i>System Engineering</i>			0	0	0	0
<i>Landscaping</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 23,506</b>	<b>\$ 50,000</b>	<b>\$ 38,000</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Capital Replacement Fund</i>			\$ 0	\$ 0	\$ 0	\$ 3,125
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,125</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 95,148</b>	<b>\$ 145,700</b>	<b>\$ 110,400</b>	<b>\$ 94,725</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Street</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property Repl.</i>	7,140	7,473	7,500	7,300	7,500
<b>Fee:</b>					
<i>Sidewalk Reim.</i>	0	729	0	0	0
<i>Curb &amp; Gutter Rest.</i>	0	0	0	0	0
<i>Road and Bridge</i>	183,263	192,221	185,000	181,800	185,000
<i>Grant Proceeds</i>	0	11,040	0	0	0
<i>Insurance Proceeds</i>	0	0	60,000	0	60,000
<i>Recycling Grant</i>	15,780	15,938	15,780	15,938	16,000
<i>Miscellaneous</i>	11,298	11,116	10,000	6,000	5,000
<b>TOTAL COLLECTIONS</b>	<b>217,481</b>	<b>238,517</b>	<b>278,280</b>	<b>211,038</b>	<b>273,500</b>
<b>T/F From:</b>					
<i>GF Unrestricted</i>	1,261,946	1,231,000	2,181,591	1,492,287	2,699,804
<i>Water Fund</i>	0	0	0	0	2,000
<i>Sewer Fund</i>	0	0	0	0	2,000
<i>GF Telecom Fund</i>	20,789	0	0	0	0
<i>BMSR Grant</i>	13,951	0	0	0	0
<i>Mallard Crossing SSA</i>	0	0	0	47,685	0
<b>TOTAL BUDG. FUNDS</b>	<b>\$ 1,514,167</b>	<b>\$ 1,469,517</b>	<b>\$ 2,459,871</b>	<b>\$ 1,751,010</b>	<b>\$ 2,977,304</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 743,966	\$ 708,238	\$ 827,900	\$ 769,200	\$ 859,400
<i>Operations</i>	395,777	347,405	491,750	385,808	493,750
<i>Capital</i>	16,687	7,847	679,500	85,490	841,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	367,585	423,354	463,641	518,132	791,154
<b>TOTAL</b>	<b>\$ 1,524,015</b>	<b>\$ 1,486,844</b>	<b>\$ 2,462,791</b>	<b>\$ 1,758,630</b>	<b>\$ 2,985,804</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (9,848)</b>	<b>\$ (17,327)</b>	<b>\$ (2,920)</b>	<b>\$ (7,620)</b>	<b>\$ (8,500)</b>

**SUPPORTING DETAIL FOR STREETS**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
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				
Street Foreman	1.00	1.00				
Laborers	6.30	5.40				
Customer Serv. Specialist	0.00	0.45				
Office Assistant	0.45	0.00				
Regular Salaries			\$ 404,376	\$ 460,000	\$ 455,000	485,000
Alloc. to Recycling Grant			(17,435)	(10,400)	(11,100)	(11,600)
PW Seasonal	0.50	0.50				
Grounds Mtnc.	0.85	0.85				
Part-Time Wages			18,010	35,000	35,000	35,000
Overtime			35,423	30,000	29,000	32,000
Standby			4,822	4,000	4,900	4,500
Unused Sick Time			3,132	7,100	5,000	7,500
Group Insurance			146,412	197,000	155,000	202,000
Retiree Health Insurance			33,125	33,000	33,000	42,000
Health Savings Plan Contribution			4,320	5,400	4,500	6,200
Workers Comp. Insurance			70,059	60,000	52,000	50,000
Uniform Rental			2,317	3,000	3,700	3,500
Unemployment Insurance Tax			3,677	3,800	3,200	3,300
<b>TOTAL FTE YEARS</b>	<b>11.15</b>	<b>10.25</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 708,238</b>	<b>\$ 827,900</b>	<b>\$ 769,200</b>	<b>\$ 859,400</b>
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 2,073	\$ 3,000	\$ 10,700	\$ 7,000
R/M Equipment - Cont.			2,232	2,500	2,500	2,750
R/M Sidewalk Repl. - Cont.			14,972	20,000	25,000	40,000
R/M Streetscaping - Cont.			3,498	20,000	20,000	19,500
R/M Street Misc. - Cont.			28,004	75,000	25,350	75,000
Engineering Fees			0	12,500	0	10,000
Legal Fees			4,524	7,500	800	5,000
Drug/Alcohol Testing			349	500	300	500
Data Processing Support			2,823	3,000	2,000	3,000
Professional Fees			3,975	6,000	4,500	9,000
Communications			8,631	10,000	9,000	10,000
Printing/Advertising			793	1,250	100	1,000
Membership Dues			405	1,000	900	1,000
Training			743	1,000	1,000	1,000
Ref. Materials/Manuals			208	400	100	250
Software			215	3,000	3,000	2,500
Electricity			71,661	60,000	60,000	65,000
Heating			11,644	9,000	10,000	11,000
Property Insurance			6,431	8,000	4,000	5,000
Lease/Rent Expense			1,098	1,100	600	6,000
R/M Buildings - Comm.			3,939	5,200	3,000	4,000
R/M Equipment - Comm.			2,527	2,500	3,500	4,000
R/M Asphalt - Comm.			26,817	28,000	25,000	25,000
R/M Pavement Marking - Comm.			3,225	9,500	6,500	9,500
R/M Snow/Ice Control - Comm.			48,892	90,000	52,500	55,000
R/M Sand/Gravel - Comm.			4,155	11,000	11,500	12,750
R/M Concrete & Flowable - Comm.			16,616	20,000	18,500	20,000
R/M Street Misc. - Comm.			21,972	35,000	40,000	40,000
Office Supplies			609	800	350	500
Operating Supplies			5,021	8,000	4,250	5,000
Health & Safety Equipment			1,237	2,800	2,800	3,000
Misc. Equipment			7,153	5,500	5,500	6,000
Recycling Grant Expenses			33,265	18,700	23,558	24,500
Misc. Expenses			7,698	10,000	9,000	10,000
<b>TOTAL OPERATIONS</b>			<b>\$ 347,405</b>	<b>\$ 491,750</b>	<b>\$ 385,808</b>	<b>\$ 493,750</b>
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 2,555	\$ 63,000	\$ 32,790	\$ 13,500
Bld./Property			5,292	6,500	5,200	3,000
System Construction			0	450,000	25,000	750,000
System Engineering			0	100,000	0	30,000
System Legal			0	0	0	0
Traffic Signals			0	60,000	22,500	45,000
<b>TOTAL CAPITAL</b>			<b>\$ 7,847</b>	<b>\$ 679,500</b>	<b>\$ 85,490</b>	<b>\$ 841,500</b>
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Inter-Fund Transfer Detail</b>						
S. Cummings DS Fund			\$ 69,950	\$ 63,505	\$ 63,967	\$ 63,967
Cruger Rd. DS Fund			75,914	70,636	69,665	69,665
MFT			0	0	0	0
MERF			214,500	279,500	279,500	455,000
Capital Replacement Fund			0	0	0	8,456
Beverly Manor Safe Rtes to Schools			15,305	5,000	0	12,067
Mallard Crossing SSA			47,685	0	0	0
Recreation Trail Ext.			0	45,000	105,000	182,000
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 423,354</b>	<b>\$ 463,641</b>	<b>\$ 518,132</b>	<b>\$ 791,154</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 1,486,844</b>	<b>\$ 2,462,791</b>	<b>\$ 1,758,630</b>	<b>\$ 2,985,804</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 261,513	\$ 290,808	\$ 310,000	\$ 308,189	\$ 365,000
<i>Property Repl.</i>	12,074	13,191	14,000	13,500	14,000
<i>Special Events</i>	13,166	14,088	10,000	14,000	15,000
<i>Misc. Income</i>	1,849	1,956	2,000	1,500	1,500
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Grant Proceeds</i>	1,320	1,320	1,500	1,500	1,500
<i>Training Reimbur.</i>	35,256	27,595	25,000	20,000	25,000
<i>Reimb. from WCHS</i>	67,666	69,485	72,800	72,800	75,000
<b>TOTAL COLLECTIONS</b>	<b>\$ 392,844</b>	<b>\$ 418,443</b>	<b>\$ 435,300</b>	<b>\$ 431,489</b>	<b>\$ 497,000</b>
<i>T/F From:</i>					
<i>GF Unrestr.</i>	2,995,723	2,885,447	3,374,050	3,244,200	3,542,052
<i>Pol. Spec. Proj.</i>	0	0	0	0	32,000
<b>TOTAL</b>	<b>\$ 3,388,567</b>	<b>\$ 3,303,890</b>	<b>\$ 3,809,350</b>	<b>\$ 3,675,689</b>	<b>\$ 4,071,052</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	2,910,325	2,891,034	3,255,500	3,129,189	3,502,500
<i>Operations</i>	236,742	158,925	281,750	279,500	278,600
<i>Capital</i>	0	8,131	12,100	7,000	35,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	241,500	245,800	260,000	260,000	254,952
<b>TOTAL</b>	<b>\$ 3,388,567</b>	<b>\$ 3,303,890</b>	<b>\$ 3,809,350</b>	<b>\$ 3,675,689</b>	<b>\$ 4,071,052</b>
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR POLICE**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST. ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
<i>Police Chief</i>	1.00	1.00				
<i>Deputy Police Chief</i>	1.00	1.00				
<i>Commanders</i>	4.00	4.00				
<i>Patrol Officers</i>	15.00	16.00				
<i>Police Services Admin. Officer</i>	1.00	1.00				
<i>Dispatchers</i>	6.00	6.00				
<i>Records Clerk</i>	1.00	1.00				
<i>Regular Salaries</i>						
<i>Officers</i>			\$ 1,175,193	\$ 1,325,000	\$ 1,300,000	\$ 1,425,000
<i>Dispatchers/Administrative</i>			352,803	375,000	375,000	400,000
<i>P-T Records Clerk</i>	0.00	0.00				
<i>P-T Salaries</i>						
<i>P-T Dispatchers</i>	1.35	1.35	63,847	70,000	78,000	60,000
<i>P-T Officers</i>	1.85	1.35	45,033	60,000	42,000	45,000
<i>Overtime-Officers</i>			186,945	190,000	220,000	250,000
<i>Overtime-Dispatchers</i>			31,900	38,000	35,000	36,000
<i>Unused Sick Time</i>			7,110	10,000	15,000	15,000
<i>Group Insurance</i>			540,182	660,000	560,000	696,000
<i>Retiree Health Insurance</i>			71,352	71,500	71,500	82,000
<i>Health Savings Plan Contribution</i>			18,692	23,000	21,000	25,000
<i>Workers Comp. Insurance</i>			62,163	65,000	51,000	48,000
<i>Clothing Allowance</i>			22,056	32,000	30,000	32,000
<i>Unemployment Insurance Tax</i>			9,759	12,000	9,000	9,500
<i>Police Pension Expense</i>			303,999	324,000	321,689	379,000
<b>TOTAL FTE YEARS</b>	<b>32.20</b>	<b>32.70</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 2,891,034</b>	<b>\$ 3,255,500</b>	<b>\$ 3,129,189</b>	<b>\$ 3,502,500</b>
<b>Operations Detail</b>						
<i>R/M Building-Cont.</i>			\$ 20,182	\$ 18,000	\$ 18,000	\$ 18,000
<i>R/M Equipment-Cont.</i>			19,932	18,000	25,000	25,000
<i>Legal Fees</i>			25,943	50,000	40,000	40,000
<i>Data Processing Support</i>			2,975	8,000	8,000	12,000
<i>Professional Fees</i>			0	1,000	1,000	1,000
<i>Postage Expense</i>			1,155	1,000	1,000	1,000
<i>Communications</i>			13,495	12,000	22,500	22,500
<i>Publishing Fees</i>			30	800	800	800
<i>Printing Fees</i>			490	2,500	2,500	2,500
<i>Recruitment</i>			50	1,000	1,000	1,000
<i>Membership Dues</i>			5,367	5,000	6,000	6,000
<i>Training</i>			11,769	55,000	45,000	45,000
<i>Subscriptions</i>			313	1,000	1,100	1,100
<i>Reference Materials/Manuals</i>			0	350	600	600
<i>Software</i>			0	3,100	9,000	9,000
<i>Property Insurance</i>			8,045	10,000	4,700	5,800
<i>Electricity</i>			9,093	13,500	13,500	13,500
<i>Heating</i>			2,058	4,500	4,500	4,500
<i>Lease/Rent Expense</i>			6,274	7,000	8,800	8,800
<i>R/M Buildings-Comm.</i>			905	2,000	2,000	2,000
<i>R/M Equipment-Comm.</i>			4,280	5,700	5,700	5,700
<i>Office Supplies</i>			4,486	5,000	5,000	5,000
<i>Operating Supplies</i>			2,329	3,300	3,300	3,300
<i>Misc. Equipment</i>			6,541	13,000	13,000	10,000
<i>Janitorial Supplies</i>			560	1,500	1,000	1,000
<i>Misc. Expenses</i>			6,145	7,000	6,000	6,000
<i>Firearms Training</i>			1,516	12,000	15,000	15,000
<i>Police Commission Expense</i>			4,462	20,000	15,000	12,000
<i>Misc. Grant Disbursement</i>			530	500	500	500
<b>TOTAL OPERATIONS</b>			<b>\$ 158,925</b>	<b>\$ 281,750</b>	<b>\$ 279,500</b>	<b>\$ 278,600</b>
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 8,131	\$ 7,100	\$ 7,000	\$ 35,000
<i>Constr. Engineering</i>			0	5,000	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 8,131</b>	<b>12,100</b>	<b>7,000</b>	<b>35,000</b>
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Inter-Fund Transfer Detail</b>						
<i>Police Department - Special Projects</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Capital Replacement Fund</i>			0	0	0	6,952
<i>MERF</i>			245,800	260,000	260,000	248,000
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 245,800</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ 254,952</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 3,303,890</b>	<b>\$ 3,809,350</b>	<b>\$ 3,675,689</b>	<b>\$ 4,071,052</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Hotel/Motel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,000
<i>T/F From:</i>					
<i>GF Unrestricted</i>	87,090	94,212	200,275	84,783	106,275
<b>TOTAL</b>	<b>\$ 87,090</b>	<b>\$ 94,212</b>	<b>\$ 200,275</b>	<b>\$ 84,783</b>	<b>\$ 191,275</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 25,819	\$ 29,916	\$ 85,200	\$ 35,600	\$ 86,300
<i>Operations</i>	51,665	64,296	115,075	49,183	104,975
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	9,606	0	0	0	0
<b>TOTAL</b>	<b>\$ 87,090</b>	<b>\$ 94,212</b>	<b>\$ 200,275</b>	<b>\$ 84,783</b>	<b>\$ 191,275</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST. ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
<i>P&amp;D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 25,909	\$ 69,000	\$ 28,000	\$ 70,000
<i>Unused Sick Time</i>			297	1,100	500	1,100
<i>Group Insurance</i>			3,252	14,000	6,500	14,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			458	1,100	600	1,200
<i>Unemployment Insurance Tax</i>			0	0	0	0
<b>TOTAL FTE YEARS</b>	1.35	1.35				
<b>TOTAL PERSONNEL</b>			\$ 29,916	\$ 85,200	\$ 35,600	\$ 86,300
<b><u>Operations Detail</u></b>						
<i>Contractual Services</i>			\$ 36,540	\$ 44,000	\$ 35,400	\$ 38,400
<i>Legal Fees</i>			0	0	0	0
<i>Communications</i>			248	0	100	100
<i>Membership Dues</i>			485	10,775	5,925	10,775
<i>Training</i>			1,982	2,500	258	1,600
<i>Subscriptions</i>			0	500	0	500
<i>Misc. Equipment</i>			0	100	0	100
<i>Tourism Expenses</i>			10,000	10,200	7,500	10,000
<i>Econ. Development Expenses</i>			15,041	47,000	0	43,500
<b>TOTAL OPERATIONS</b>			\$ 64,296	\$ 115,075	\$ 49,183	\$ 104,975
<b><u>Capital Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 94,212	\$ 200,275	\$ 84,783	\$ 191,275

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GF Unrestricted</i>	260,109	302,052	352,800	281,041	371,600
<b>TOTAL</b>	<b>\$ 260,109</b>	<b>\$ 302,052</b>	<b>\$ 352,800</b>	<b>\$ 281,041</b>	<b>\$ 371,600</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 187,213	\$ 213,920	\$ 202,200	\$ 180,850	\$ 200,400
<i>Operations</i>	70,212	78,752	140,800	89,244	166,600
<i>Capital</i>	1,184	7,880	5,000	6,147	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,500	1,500	4,800	4,800	4,600
<b>TOTAL</b>	<b>\$ 260,109</b>	<b>\$ 302,052</b>	<b>\$ 352,800</b>	<b>\$ 281,041</b>	<b>\$ 371,600</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST. ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
<i>P&amp;D Director</i>	0.55	0.55				
<i>Bldg. &amp; Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 104,426	\$ 110,000	\$ 109,000	\$ 114,000
<i>P-T Inspectors</i>	0.60	0.60				
<i>Part-Time Wages</i>			57,175	40,000	28,000	37,000
<i>Overtime</i>			9,940	5,000	1,800	2,000
<i>Unused Sick Time</i>			955	1,700	2,000	1,800
<i>Group Insurance</i>			29,187	32,000	29,000	33,000
<i>Retiree Health Insurance</i>			6,027	6,000	6,000	7,000
<i>Health Savings Plan Contribution</i>			719	900	750	800
<i>Workers Comp. Insurance</i>			4,377	5,000	3,500	3,700
<i>Payroll Taxes</i>			1,114	1,400	800	900
<i>Uniform Allowance</i>			0	200	0	200
<b>TOTAL FTE YEARS</b>	2.15	2.15				
<b>TOTAL PERSONNEL</b>			\$ 213,920	\$ 202,200	\$ 180,850	\$ 200,400
<b><u>Operations Detail</u></b>						
<i>Mileage</i>			\$ 52	\$ 800	\$ 200	\$ 400
<i>R &amp; M Equipment (Contr.)</i>			0	1,000	1,000	1,000
<i>Engineering Fees</i>			0	2,500	0	2,500
<i>Legal Fees</i>			3,655	20,000	17,000	22,000
<i>Data Processing Support</i>			182	0	0	0
<i>Consultation/Contractual</i>			56,267	90,000	55,209	111,800
<i>Postage Expenses</i>			637	900	900	1,000
<i>Communications</i>			893	1,000	850	900
<i>Publishing Fees</i>			931	1,800	1,000	1,400
<i>Printing Fees</i>			63	250	0	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			6,277	6,800	0	6,575
<i>Training</i>			1,254	2,600	1,350	4,150
<i>Subscriptions</i>			890	1,350	1,100	1,275
<i>Reference Materials</i>			881	1,700	1,535	1,700
<i>Software</i>			3,900	4,600	4,100	4,600
<i>Office Supplies</i>			2,484	1,400	550	1,100
<i>Misc. Equipment</i>			197	400	0	950
<i>Miscellaneous Expense</i>			189	3,500	4,450	4,800
<b>TOTAL OPERATIONS</b>			\$ 78,752	\$ 140,800	\$ 89,244	\$ 166,600
<b><u>Capital Detail</u></b>						
<b>Purchase:</b>						
<i>Equipment</i>			\$ 7,880	\$ 5,000	\$ 6,147	\$ 0
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 7,880	\$ 5,000	\$ 6,147	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>MERF</i>			\$ 1,500	\$ 4,800	\$ 4,800	\$ 2,100
<i>Capital Replacement Fund</i>			0	0	0	2,500
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 1,500	\$ 4,800	\$ 4,800	\$ 4,600
<b>TOTAL EXPENDITURES</b>			\$ 302,052	\$ 352,800	\$ 281,041	\$ 371,600

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	14,768	16,608	17,000	17,500	18,000
<i>Misc.</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	\$ 14,768	\$ 16,608	\$ 17,000	\$ 17,500	\$ 18,000
<b>T/F From:</b>					
<i>GF Unrestricted</i>	614,715	612,875	643,700	642,000	641,500
<b>TOTAL BUDG. FUNDS</b>	\$ 629,483	\$ 629,483	\$ 660,700	\$ 659,500	\$ 659,500
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	629,483	629,483	660,700	659,500	659,500
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 629,483	\$ 629,483	\$ 660,700	\$ 659,500	\$ 659,500
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR FIRE & RESCUE**

	<b>FTE YEARS 15-16</b>	<b>FTE YEARS 16-17</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00				
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 2,346	\$ 28,100	\$ 28,100	\$ 28,100
R/M Equipment - Cont.			1,252	1,000	1,000	1,000
Legal Fees			1,087	1,500	2,000	2,000
Property Insurance			4,749	5,900	5,400	5,400
WVFD & RS Payments			550,000	500,200	600,000	600,000
Equipment Funding			0	0	0	0
Fire Chief Funding			50,000	102,300	0	0
Northern Tazewell Pmts.			20,000	19,700	21,000	21,000
R/M Building - Comm.			0	1,000	1,000	1,000
R/M Equipment - Comm.			49	500	500	500
Misc. Expenses			0	500	500	500
<b>TOTAL OPERATIONS</b>			\$ 629,483	\$ 660,700	\$ 659,500	\$ 659,500
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bld./Property			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 629,483	\$ 660,700	\$ 659,500	\$ 659,500

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>		\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Roadway Impr. Fee</i>	\$ 405	\$ 0	\$ 500	\$ 0	\$ 500
<i>Interest</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 405</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 0</b>	<b>\$ 500</b>
<i>T/F From Tele. Tax</i>	0	0	0	0	0
<b>TOTAL BUDG. FUNDS</b>	<b>405</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>EXPENDITURES:</b>					
<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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 405</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 0</b>	<b>\$ 500</b>
<b>Intra T/F</b>	<b>405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 0</b>	<b>\$ 500</b>

**SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
System construction			\$ 0	\$ 0	\$ 0	\$ 0
System engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
GF-Telecommunication Tax			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Bal.</b>			\$ 841,635	\$ 838,245	\$ 1,126,527
<b>REVENUES:</b>					
<i>Telecommunications Tax</i>	\$ 374,867	\$ 347,928	\$ 360,000	\$ 350,000	\$ 360,000
<i>Interest</i>	190	161	200	500	500
<i>IDOT Enhancement Grant</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>375,057</b>	<b>348,089</b>	<b>360,200</b>	<b>350,500</b>	<b>360,500</b>
<b>T/F N. Cum. Rdway Imp.</b>	405	0	0	0	0
<b>T/F from Dallas Rd. Cap.</b>	50,023	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 425,485</b>	<b>\$ 348,089</b>	<b>\$ 360,200</b>	<b>\$ 350,500</b>	<b>\$ 360,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	250,000	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>	125,219	0	62,218	62,218	0
<b>TOTAL</b>	<b>\$ 375,219</b>	<b>\$ 0</b>	<b>\$ 62,218</b>	<b>\$ 62,218</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 50,266</b>	<b>\$ 348,089</b>	<b>\$ 297,982</b>	<b>\$ 288,282</b>	<b>\$ 360,500</b>
<b>Intra T/F</b>	20,789	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 29,477</b>	<b>\$ 348,089</b>	<b>\$ 297,982</b>	<b>\$ 288,282</b>	<b>\$ 360,500</b>

**SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
<i>Professional Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Summit Road Reimbursement to EP</i>			0	0	0	0
<i>Centennial Road Reimbursement</i>			0	0	0	0
<i>Route 8 Sidewalk Exten to McCluggage</i>			0	0	0	0
<i>Route 8 Reimbursement to IDOT</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - System Engineering</i>			0	0	0	0
<i>Purchase - System Construction</i>			0	0	0	0
<i>Purchase - System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Dallas Road Improvement</i>			0	0	0	0
<i>Rec Trail Extension</i>			0	62,218	62,218	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 62,218	\$ 62,218	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 62,218	\$ 62,218	\$ 0
<b>Intra-Fund Transfers</b>						
<i>N. Cummings Road Imp.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Street Fund: Freedom Parkway Ext.</i>			0	0	0	0
<i>Street Fund: Dallas Rd. Sidewalk Exten.</i>			0	0	0	0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 62,218	\$ 62,218	\$ 0

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**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, 2016 are \$4.12 per 1,000 gallons. The rate increases each May 1 by the larger of CPI or 2.5%.

**WATER FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 1,821,991	\$ 1,818,846	\$ 1,941,784
<b>Min. Std. Bal. (a)</b>					\$ 357,500
<b>Surplus Funds</b>					\$ 1,584,284
<b>REVENUES:</b>					
<i>Metered Sales</i>	\$ 1,156,487	\$ 1,144,158	\$ 1,200,000	\$ 1,250,000	\$ 1,200,000
<i>Pumphouse Sales</i>	3,260	3,066	4,000	5,000	5,000
<i>Penalty Charges</i>	8,711	11,321	12,000	11,000	12,000
<i>Water Meters</i>	54,600	70,722	30,000	25,000	30,000
<i>Water Construction</i>	3,800	4,600	5,000	4,000	5,000
<i>Interest</i>	6,792	6,683	8,000	5,000	5,000
<i>Forfeited Inspection Fees</i>	3,400	0	4,000	2,000	2,000
<i>Technology Fee</i>	0	0	160,000	0	170,000
<i>Loan Proceeds</i>	0	0	2,200,000	770,000	1,530,000
<i>Misc. Income</i>	2,249	1,973	1,000	500	1,000
<b>TOTAL COLLECTIONS</b>	<b>\$ 1,239,299</b>	<b>\$ 1,242,523</b>	<b>\$ 3,624,000</b>	<b>\$ 2,072,500</b>	<b>\$ 2,960,000</b>
<b>T/F From:</b>					
<i>Sewer</i>	19,379	59,617	22,500	62,500	17,500
<i>Tornado Recovery (Water)</i>	0	23,474	0	0	0
<i>Tornado Recovery (Sewer)</i>	0	0	0	0	0
<i>Water Tower Reserve</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 1,258,678</b>	<b>\$ 1,325,614</b>	<b>\$ 3,646,500</b>	<b>\$ 2,135,000</b>	<b>\$ 2,977,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 559,011	\$ 516,291	\$ 613,100	\$ 537,200	\$ 616,800
<i>Operations</i>	379,054	333,976	499,200	449,550	664,025
<i>Capital</i>	127,067	137,552	2,447,000	849,424	1,962,000
<i>Debt Service</i>	8,951	8,951	7,938	7,938	167,357
<i>Inter-Fund T/F</i>	130,282	86,938	170,670	167,950	231,109
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,204,365</b>	<b>\$ 1,083,708</b>	<b>\$ 3,737,908</b>	<b>\$ 2,012,062</b>	<b>\$ 3,641,291</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 54,313</b>	<b>\$ 241,906</b>	<b>\$ (91,408)</b>	<b>\$ 122,938</b>	<b>\$ (663,791)</b>
<b>Intra-Fund Transfers</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 54,313</b>	<b>\$ 241,906</b>	<b>\$ (91,408)</b>	<b>\$ 122,938</b>	<b>\$ (663,791)</b>

**SUPPORTING DETAIL FOR WATER FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
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				
Laborers	1.35	1.80				
HR/Cust. Serv. Supv.	0.10	0.10				
Cust. Serv. Specialist	1.00	1.20				
Office Assistant	0.20	0.00				
Regular Salaries			\$ 304,360	\$ 380,000	\$ 325,000	\$ 380,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			10,517	6,000	8,000	6,500
Overtime			33,393	35,000	25,000	30,000
Standby			2,534	3,000	8,000	7,500
Unused Sick Time			4,320	5,900	4,200	6,000
Group Insurance			116,522	135,000	125,000	140,000
Retiree Health Insurance			14,864	15,000	15,000	18,500
Health Savings Plan Contribution			4,219	6,000	4,800	5,200
Unemployment Insurance Tax			2,241	2,200	2,000	2,100
Workers Comp. Insurance			21,279	22,000	18,000	18,500
Uniform Rental			2,042	3,000	2,200	2,500
<b>TOTAL FTE YEARS</b>	<b>6.80</b>	<b>7.25</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 516,291</b>	<b>\$ 613,100</b>	<b>\$ 537,200</b>	<b>\$ 616,800</b>
<b>Operations Detail</b>						
R/M - Building-Cont.			\$ 1,024	\$ 3,500	\$ 4,500	\$ 178,500
R/M-Equipment-Cont.			1,719	7,750	3,500	4,500
R/M-System-Cont.			15,847	15,000	10,000	17,500
Engineering Fees			0	54,000	50,000	20,000
Legal Fees			2,673	2,000	3,000	3,250
Drug & Alcohol Testing			161	300	100	200
Data Processing Support			6,572	7,000	4,500	15,000
Professional Fees			470	11,000	20,000	17,500
Water Testing			9,520	12,250	14,000	14,250
Postage Expenses			4,626	10,000	4,350	9,000
Communications			7,732	7,500	9,100	13,900
Printing/Advertising			1,431	5,000	2,400	6,000
Membership Dues			567	1,600	600	1,975
Training			511	1,200	1,500	2,000
Ref. Materials/Manuals			206	200	300	300
Software			1,020	2,150	800	2,700
Electricity			95,052	120,000	100,000	110,000
Heating			5,054	2,500	5,000	5,200
Property Insurance			12,882	15,000	7,500	9,000
Lease/Rent Expense			2,392	3,000	2,500	3,000
R/M-Building-Comm.			1,344	1,500	3,000	3,000
R/M-Equipment-Comm.			1,509	6,500	3,000	3,500
R/M-System-Comm.			26,228	35,500	35,000	35,000
Office Supplies			494	1,000	900	1,000
Operating Supplies			1,888	2,500	2,100	2,000
Health & Safety Equipment			1,721	1,250	2,000	3,750
Miscellaneous Equipment			2,366	2,500	4,500	4,000
Chemicals			32,952	47,500	36,000	47,500
Softener Salt			91,484	110,000	115,000	120,000
Lab/Testing Supplies			1,955	3,000	4,400	4,500
Miscellaneous Expenses			843	2,000	1,000	2,000
Bad Debts			2,757	5,000	3,500	4,000
<b>TOTAL OPERATIONS</b>			<b>\$ 333,976</b>	<b>\$ 499,200</b>	<b>\$ 449,550</b>	<b>\$ 664,025</b>
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 8,417	\$ 9,000	\$ 8,000	\$ 7,000
Legal			0	0	2,400	0
Bld./Property			0	20,000	0	170,000
System			0	2,237,000	767,500	1,665,000
System Engineering			9,900	136,000	50,000	85,000
Meters			119,235	45,000	21,524	35,000
<b>TOTAL CAPITAL</b>			<b>\$ 137,552</b>	<b>\$ 2,447,000</b>	<b>\$ 849,424</b>	<b>\$ 1,962,000</b>
<b>Debt Service Detail</b>						
AMR Loan - MCB			\$ 0	\$ 0	\$ 0	\$ 159,419
S. Cummings Impr. Bond			8,951	7,938	7,938	7,938
<b>TOTAL DEBT SERVICE</b>			<b>\$ 8,951</b>	<b>\$ 7,938</b>	<b>\$ 7,938</b>	<b>\$ 167,357</b>
<b>Inter-Fund Transfer Detail</b>						
T/F to MERF			\$ 34,500	\$ 110,500	\$ 110,500	\$ 146,000
T/F to Capital Replacement Fund			0	0	0	22,409
T/F to L/A			581	1,500	850	1,000
T/F to City Hall			7,200	9,370	7,300	9,200
T/F to Streets			0	0	0	2,000
T/F to Social Security/Medicare			29,300	33,000	33,000	33,500
T/F to IMRF			15,200	16,300	16,300	17,000
T/F to Tornado Recovery			157	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 86,938</b>	<b>\$ 170,670</b>	<b>\$ 167,950</b>	<b>\$ 231,109</b>
<b>Intra-Fund Transfers</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			<b>\$ 1,083,708</b>	<b>\$ 3,737,908</b>	<b>\$ 2,012,062</b>	<b>\$ 3,641,291</b>
<b>Depreciation Expense</b>						
System			\$ 369,236	\$ 390,000	\$ 380,000	\$ 400,000
Buildings			4,305	6,500	4,305	4,305
Equipment			25,383	29,000	27,000	29,000
<b>TOTAL DEPRECIATION EXPENSE</b>			<b>\$ 398,924</b>	<b>\$ 425,500</b>	<b>\$ 411,305</b>	<b>\$ 433,305</b>

**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 \$780.00 per residential dwelling unit and \$2,328.00 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development.

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

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 455,952	\$ 441,013	\$ 467,813
<b>REVENUES:</b>					
<i>Subd. Dev. Fees</i>	\$ 37,868	\$ 25,084	\$ 25,000	\$ 25,000	\$ 25,000
<i>Main Ext. Fees (Dallas)</i>	0	0	0	0	0
<i>Interest</i>	1,582	1,678	2,000	1,800	2,000
<i>Misc. Income</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 39,450</b>	<b>\$ 26,762</b>	<b>\$ 27,000</b>	<b>\$ 26,800</b>	<b>\$ 27,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	6,292	0	200,000	0	275,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,292</b>	<b>\$ 0</b>	<b>\$ 200,000</b>	<b>\$ 0</b>	<b>\$ 275,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 33,158</b>	<b>\$ 26,762</b>	<b>\$ (173,000)</b>	<b>\$ 26,800</b>	<b>\$ (248,000)</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 33,158</b>	<b>\$ 26,762</b>	<b>\$ (173,000)</b>	<b>\$ 26,800</b>	<b>\$ (248,000)</b>

**SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	20,000	0	20,000
Purchase - System			0	180,000	0	255,000
TOTAL CAPITAL			\$ 0	\$ 200,000	\$ 0	\$ 275,000
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 200,000	\$ 0	\$ 275,000
<b><u>Intra-Fund Transfers</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 200,000	\$ 0	\$ 275,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 664,785	\$ 653,150	\$ 685,650
<b>REVENUES:</b>					
<i>Connection Fees</i>	\$ 39,840	\$ 26,033	\$ 21,000	\$ 30,000	\$ 21,000
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	(3,090)	0	0	0	0
<i>T/F from Gen. Unrest.</i>	3,090	0	0	0	0
<i>T/F from Water O &amp; M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	2,626	2,501	3,000	2,500	3,000
<b>TOTAL</b>	<b>\$ 42,466</b>	<b>\$ 28,534</b>	<b>\$ 24,000</b>	<b>\$ 32,500</b>	<b>\$ 24,000</b>
<b>EXPENDITURES:</b>					
<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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 42,466</b>	<b>\$ 28,534</b>	<b>\$ 24,000</b>	<b>\$ 32,500</b>	<b>\$ 24,000</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 42,466</b>	<b>\$ 28,534</b>	<b>\$ 24,000</b>	<b>\$ 32,500</b>	<b>\$ 24,000</b>

**SUPPORTING DETAIL FOR WATER CONNECTION FEE**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase System</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
<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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 204,672	\$ 186,949	\$ 191,729
<b>REVENUES:</b>					
<i>Rental Income</i>	\$ 28,518	\$ 29,374	\$ 30,000	\$ 30,200	\$ 31,300
<i>Interest</i>	26	21	20	80	20
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&amp;M</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 28,544</b>	<b>\$ 29,395</b>	<b>\$ 30,020</b>	<b>\$ 30,280</b>	<b>\$ 31,320</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	1,290	0	32,500	25,500	10,000
<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
<b>TOTAL</b>	<b>\$ 1,290</b>	<b>\$ 0</b>	<b>\$ 32,500</b>	<b>\$ 25,500</b>	<b>\$ 10,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 27,254</b>	<b>\$ 29,395</b>	<b>\$ (2,480)</b>	<b>\$ 4,780</b>	<b>\$ 21,320</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 27,254</b>	<b>\$ 29,395</b>	<b>\$ (2,480)</b>	<b>\$ 4,780</b>	<b>\$ 21,320</b>

**SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M-System-Cont.			\$ 0	\$ 7,500	\$ 10,500	\$ 0
Engineering Fees			0	25,000	15,000	10,000
TOTAL OPERATIONS			\$ 0	\$ 32,500	\$ 25,500	\$ 10,000
<b><u>Capital Detail</u></b>						
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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 32,500	\$ 25,500	\$ 10,000
<b><u>Intra-Fund Transfers</u></b>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 32,500	\$ 25,500	\$ 10,000

**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, 2016 are \$8.58 per 1,000 gallons of water used for sewer. The rates increase on May 1 by the larger of CPI or 2.5%.

**SEWER FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 3,516,439	\$ 3,209,499	\$ 4,093,222
<b>Min. Std. Balance</b>					559,375
<b>Surplus Funds</b>					\$ 3,533,847
<b>REVENUES:</b>					
<i>Metered Sales</i>	1,947,686	1,993,078	2,050,000	2,000,000	2,050,000
<i>N. Tazewell Wtr Dist.</i>	145,879	151,474	155,000	145,000	155,000
<i>Penalty Charges</i>	18,271	23,734	24,000	22,000	20,000
<i>Bridge Reimb (Taz. Co.)</i>	0	0	0	0	0
<i>Grant Proceeds</i>	3,849	0	0	0	0
<i>Interest</i>	9,488	10,464	11,000	11,500	12,000
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Misc. Income</i>	467	751	500	200	500
<b>TOTAL COLLECTIONS</b>	<b>2,125,640</b>	<b>2,179,501</b>	<b>2,240,500</b>	<b>2,178,700</b>	<b>2,237,500</b>
<b>T/F From:</b>					
<i>GF Unrestricted</i>	0	0	0	0	0
<i>Tornado Recovery</i>	0	0	0	276,011	0
<i>STP2 Constr. Phase 2B</i>	0	0	0	0	54,000
<i>Sewer Conn.</i>	0	0	0	0	0
<i>Sewer Bond 1997 Reserve</i>	707	696	0	0	0
<i>Sewer Bond 1997 Depr.</i>	507	507	0	0	0
<i>Sewer Bond 2009 Reserve</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,126,854</b>	<b>\$ 2,180,704</b>	<b>\$ 2,240,500</b>	<b>\$ 2,454,711</b>	<b>\$ 2,291,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 742,261	\$ 623,740	\$ 725,800	\$ 648,800	\$ 729,600
<i>Operations</i>	336,938	297,481	425,100	359,785	457,500
<i>Capital</i>	290,513	11,145	277,500	30,683	250,500
<i>Debt Service</i>	94,964	92,680	282,418	282,870	282,870
<i>Inter-Fund Transfers</i>	547,468	191,605	266,370	248,850	288,675
<b>TOTAL</b>	<b>\$ 2,012,144</b>	<b>\$ 1,216,651</b>	<b>\$ 1,977,188</b>	<b>\$ 1,570,988</b>	<b>\$ 2,009,145</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 114,710</b>	<b>\$ 964,053</b>	<b>\$ 263,312</b>	<b>\$ 883,723</b>	<b>\$ 282,355</b>
<b>Intra-Fund Transfers</b>	<b>\$ 201,716</b>	<b>\$ 151,604</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ (87,006)</b>	<b>\$ 812,449</b>	<b>\$ 263,312</b>	<b>\$ 883,723</b>	<b>\$ 282,355</b>

**SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
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	1.00	1.00				
Water/Sewer Distr. Supv.	0.45	0.45				
Laborers	3.35	3.80				
Meter Reader	0.20	0.20				
Cust. Serv. Specialists	1.00	1.10				
Office Assistant	0.10	0.00				
HR/Cust. Serv. Supv.	0.10	0.10				
Acctg. Supervisor	0.00	0.00				
PW Seasonal	0.25	0.25	\$ 377,193	\$ 435,000	\$ 410,000	\$ 455,000
Part Time Wages			5,156	6,000	8,100	6,000
Overtime			37,651	45,000	25,000	35,000
Standby			3,110	4,000	8,200	6,000
Unused Sick Time			3,958	7,000	4,000	7,500
Group Insurance			132,728	155,000	135,000	160,000
Retiree Health Insurance			26,416	27,000	27,000	27,000
Health Savings Plan Contribution			4,735	6,300	3,000	6,500
Unemployment Insurance Tax			1,795	2,500	2,000	2,100
Workers Comp. Insurance			29,991	35,000	25,000	22,000
Uniform Rental			1,007	3,000	1,500	2,500
TOTAL FTE YEARS	8.10	8.55				
TOTAL PERSONNEL			\$ 623,740	\$ 725,800	\$ 648,800	\$ 729,600
<b>Operations Detail</b>						
R/M-Building-Cont.			\$ 416	\$ 12,500	\$ 12,500	\$ 15,000
R/M-Equipment-Cont.			4,646	9,000	4,250	11,000
R/M-System-Cont.			1,028	20,000	25,000	40,000
Engineering Fees			0	2,500	0	0
Legal Fees			5,231	2,500	2,500	2,500
Drug & Alcohol Testing			234	250	125	250
Data Processing Support			7,386	7,000	6,200	16,500
Professional Fees			0	12,500	3,600	10,000
Sewer Testing			8,208	8,750	6,200	7,500
Postage Expenses			4,178	10,000	3,950	9,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			10,789	10,000	14,250	19,400
Printing/Advertising			1,080	5,000	2,600	5,500
Membership Dues			68	500	500	1,000
Training			869	2,500	1,900	2,250
Reference Materials/Manuals			138	400	400	500
Software			0	0	0	1,700
Electricity			132,354	150,000	140,000	150,000
Heating			5,438	5,500	5,300	5,500
Property Insurance			16,858	21,000	9,800	12,200
Lease/Rent Expense			18,600	14,000	6,600	3,700
Contractual Services			3,100	15,000	32,100	25,500
R/M-Building-Comm.			2,259	7,000	0	7,000
R/M-Equipment-Comm.			1,976	21,500	2,500	18,000
R/M-System-Comm.			13,090	23,200	22,000	25,000
Office Supplies			1,369	750	1,200	1,500
Operating Supplies			3,877	3,500	2,100	4,000
Health & Safety Equipment			1,025	1,250	3,710	5,500
Miscellaneous Equipment			6,503	3,500	3,500	4,000
Chemicals			6,739	11,500	7,000	10,000
Lab/Testing Supplies			7,050	8,000	6,500	8,000
Supplies-Filter Sand			18	1,000	0	0
Miscellaneous Expenses			2,466	2,500	1,000	2,500
Bad Debts			5,488	7,500	7,500	8,000
TOTAL OPERATIONS			\$ 297,481	\$ 425,100	\$ 359,785	\$ 457,500
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 11,145	\$ 30,000	\$ 7,683	\$ 28,000
Bldg./Property			0	5,000	0	0
System			0	200,000	23,000	200,000
System Engineering			0	42,500	0	22,500
TOTAL CAPITAL			\$ 11,145	\$ 277,500	\$ 30,683	\$ 250,500
<b>Debt Service Detail</b>						
Cummings/Cruger Sanitary Sewer Bond			\$ 68,915	\$ 65,203	\$ 64,306	\$ 64,306
S. Cummings Impr. Bond			23,765	21,947	22,106	22,106
1997 STP2 Exp. (MCB)			0	195,268	196,457	196,457
TOTAL DEBT SERVICE			\$ 92,680	\$ 282,418	\$ 282,870	\$ 282,870
<b>Inter-Fund Transfer Detail</b>						
T/F to Water			\$ 59,617	\$ 22,500	\$ 62,500	\$ 17,500
T/F to MERF			30,500	115,000	115,000	127,000
T/F to Capital Replacement Fund			0	0	0	27,075
T/F to STP No. 2, Phase 2A			852	0	0	44,400
T/F to STP No. 2, Phase 2B			32,155	60,000	5,200	0
T/F to L/A			581	1,500	850	1,000
T/F to City Hall			7,200	9,370	7,300	9,200
T/F to Streets			0	0	0	2,000
T/F to Social Security/Medicare			40,000	39,000	39,000	39,500
T/F to IMRF			20,700	19,000	19,000	21,000
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 191,605	\$ 266,370	\$ 248,850	\$ 288,675
TOTAL EXPENDITURES			\$ 1,216,651	\$ 1,977,188	\$ 1,570,988	\$ 2,009,145
<b>Intra-Fund Transfers</b>						
T/F to Sewer Bond P & I - 1997 IEPA Loan			\$ 151,604	\$ 0	\$ 0	\$ 0
T/F to Sewer Bond P & I - 2009 IEPA Loan			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 151,604	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 1,368,255	\$ 1,977,188	\$ 1,570,988	\$ 2,009,145
<b>Depreciation Expense</b>						
System			\$ 616,351	\$ 630,000	\$ 625,000	\$ 635,000
Buildings			1,698	2,500	1,800	2,500
Equipment			8,912	10,000	9,500	11,500
			\$ 626,961	\$ 642,500	\$ 636,300	\$ 649,000

**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 \$780 per residential dwelling unit and \$2,328 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development.

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

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 798	\$ 12,930	\$ 40,930
<b>REVENUES:</b>					
<i>Subd. Dev. Fees</i>	\$ 37,165	\$ 23,628	\$ 25,000	\$ 28,000	\$ 25,000
<i>T/F from Sewer O &amp; M</i>	0	0	0	0	0
<i>T/F from SWM</i>	25,000	0	0	0	0
<i>Interest</i>	380	7	0	0	0
<i>Miscellaneous</i>	485	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 63,030</b>	<b>\$ 23,635</b>	<b>\$ 25,000</b>	<b>\$ 28,000</b>	<b>\$ 25,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	556,879	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 556,879</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (493,849)</b>	<b>\$ 23,635</b>	<b>\$ 25,000</b>	<b>\$ 28,000</b>	<b>\$ 25,000</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ (493,849)</b>	<b>\$ 23,635</b>	<b>\$ 25,000</b>	<b>\$ 28,000</b>	<b>\$ 25,000</b>

**SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>SWM</i>						
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer Capital Project Fund			0	0	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

**SEWER CONNECTION FEE 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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 2,985,827	\$ 2,999,190	\$ 2,971,589
<b>REVENUES:</b>					
<i>Connection Fees</i>	\$ 393,847	\$ 193,190	\$ 215,000	\$ 300,000	\$ 215,000
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	(182)	0	0	0	0
<i>T/F from Gen. Unrest.</i>	182	0	0	0	0
<i>T/F from Swr Bd Res (2009)</i>	1,199	1,082	0	0	0
<i>T/F from Swr Bd Depr (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Constr</i>	0	0	0	0	0
<i>Interest</i>	13,277	11,941	14,000	12,500	14,000
<b>TOTAL REVENUE</b>	<b>\$ 408,323</b>	<b>\$ 206,213</b>	<b>\$ 229,000</b>	<b>\$ 312,500</b>	<b>\$ 229,000</b>
<b>EXPENDITURES:</b>					
<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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 408,323</b>	<b>\$ 206,213</b>	<b>\$ 229,000</b>	<b>\$ 312,500</b>	<b>\$ 229,000</b>
<b>Intra-Fund Transfers</b>	<b>317,920</b>	<b>338,605</b>	<b>340,246</b>	<b>340,101</b>	<b>391,601</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 90,403</b>	<b>\$ (132,392)</b>	<b>\$ (111,246)</b>	<b>\$ (27,601)</b>	<b>\$ (162,601)</b>

**SUPPORTING DETAIL FOR SEWER CONNECTION FEE**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
<b>Legal Fees</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<b>Purchase:</b>						
<b>Equipment</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Bldg./Property</b>			0	0	0	0
<b>System</b>			0	0	0	0
<b>System Engineering</b>			0	0	0	0
<b>System Legal</b>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>						
<b>T/F to Sewer Construction - 2009 IEPA Loan</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>T/F to STP2, Phase 2A</b>			0	0	0	51,600
<b>T/F to Sewer O &amp; M</b>			0	0	0	0
<b>T/F to Sewer Bond P &amp; I - 2009 IEPA Loan</b>			266,950	289,446	289,446	289,446
<b>T/F to Sewer Bond Reserve - 2009 IEPA Loan</b>			20,900	0	0	0
<b>T/F to Sewer Bond Depreciation - 2009 IEPA Loan</b>			50,755	50,800	50,655	50,555
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 338,605	\$ 340,246	\$ 340,101	\$ 391,601
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 338,605	\$ 340,246	\$ 340,101	\$ 391,601

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 44,107	\$ 44,025	\$ 44,225
<b>REVENUES:</b>					
<i>Interest</i>	\$ 452	\$ 417	\$ 0	\$ 200	\$ 200
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	201,716	151,604	0	0	0
<b>TOTAL</b>	<b>\$ 202,168</b>	<b>\$ 152,021</b>	<b>\$ 0</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>EXPENDITURES</b>					
<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>	205,768	202,807	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 205,768</b>	<b>\$ 202,807</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (3,600)</b>	<b>\$ (50,786)</b>	<b>\$ 0</b>	<b>\$ 200</b>	<b>\$ 200</b>

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>1997 IEPA Loan Principal</i>			\$ 183,916	\$ 0	\$ 0	\$ 0
<i>1997 IEPA Loan Interest</i>			18,891	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 202,807	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 202,807	\$ 0	\$ 0	\$ 0

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 202,116	\$ 202,116	\$ 202,116
<b>REVENUES:</b>					
<i>Interest</i>	\$ 707	\$ 696	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	(707)	(696)	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<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
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 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). 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 DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 145,000	\$ 145,000	\$ 145,000
<b>REVENUES:</b>					
<i>Interest</i>	\$ 507	\$ 507	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	(507)	(507)	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SEWER BOND PRINCIPAL AND INTEREST ACCOUNT ---2009 IEPA Loan (Fund 517)**

**Core Service, Purpose or Function**

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2009 to finance the expansion of the city's Wastewater Treatment Plant No. 2. The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate. 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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 110,678	\$ 110,761	\$ 111,111
<b>REVENUES:</b>					
<i>Interest</i>	\$ 363	\$ 196	\$ 0	\$ 350	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	267,160	266,950	289,446	289,446	289,446
<b>TOTAL</b>	<b>\$ 267,523</b>	<b>\$ 267,146</b>	<b>\$ 289,446</b>	<b>\$ 289,796</b>	<b>\$ 289,446</b>
<b>EXPENDITURES</b>					
<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>	278,455	278,455	289,446	289,446	289,446
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 278,455</b>	<b>\$ 278,455</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ (10,932)	\$ (11,309)	\$ 0	\$ 350	\$ 0

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

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>2009 IEPA Loan Principal</i>			289,446	289,446	289,446	289,446
<b>TOTAL DEBT SERVICE</b>			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 289,446	\$ 289,446	\$ 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 1/24<sup>th</sup> of the maximum annual debt service until such time as the sum of \$289,446 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied (which equals the annual debt service amount of \$289,446).

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

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 289,446	\$ 289,446	\$ 289,446
<b>REVENUES:</b>					
<i>Interest</i>	\$ 1,397	\$ 997	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	(1,199)	20,900	0	0	0
<b>TOTAL</b>	<b>\$ 198</b>	<b>\$ 21,897</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 198</b>	<b>\$ 21,897</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 344,838	\$ 345,107	\$ 397,262
<b>REVENUES:</b>					
<i>Interest</i>	\$ 1,318	\$ 1,205	\$ 1,400	\$ 1,500	\$ 1,600
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	50,760	50,755	50,800	50,655	50,555
<b>TOTAL</b>	<b>\$ 52,078</b>	<b>\$ 51,960</b>	<b>\$ 52,200</b>	<b>\$ 52,155</b>	<b>\$ 52,155</b>
<b>EXPENDITURES</b>					
<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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 52,078</b>	<b>\$ 51,960</b>	<b>\$ 52,200</b>	<b>\$ 52,155</b>	<b>\$ 52,155</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 162,058	\$ 162,000	\$ 162,000
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 2,250,000	\$ 325,000	\$ 3,900,000
<i>Interest</i>	721	641	0	0	0
<i>T/F From</i>					
<i>Sewer O&amp;M</i>	124,610	852	0	0	44,400
<i>Sewer Conn. Fees</i>	0	0	0	0	51,600
<b>TOTAL REVENUE</b>	<b>\$ 125,331</b>	<b>\$ 1,493</b>	<b>\$ 2,250,000</b>	<b>\$ 325,000</b>	<b>\$ 3,996,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	15,564	852	2,250,000	325,000	3,900,000
<i>Debt Service</i>	0	0	0	0	258,000
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 15,564</b>	<b>\$ 852</b>	<b>\$ 2,250,000</b>	<b>\$ 325,000</b>	<b>\$ 4,158,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 109,767	\$ 641	\$ 0	\$ 0	\$ (162,000)
<b>Intra-Fund Transfers</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 109,767</b>	<b>\$ 641</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (162,000)</b>

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

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><i>Purchase:</i></b>						
System			\$ 0	\$ 2,000,000	\$ 250,000	\$ 3,750,000
System Engineering			852	245,000	75,000	150,000
System Legal			0	5,000	0	0
<b>TOTAL CAPITAL</b>			\$ 852	\$ 2,250,000	\$ 325,000	\$ 3,900,000
<b><u>Debt Service Detail</u></b>						
IEPA Loan - Phase 2A			\$ 0	\$ 0	\$ 0	\$ 258,000
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 258,000
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 852	\$ 2,250,000	\$ 325,000	\$ 4,158,000
<b><u>Intra-Fund Transfers</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			\$ 852	\$ 2,250,000	\$ 325,000	\$ 4,158,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,429,000
<i>T/F From</i>					
<i>Sewer O&amp;M</i>	1,674	32,155	60,000	5,200	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 1,674</b>	<b>\$ 32,155</b>	<b>\$ 60,000</b>	<b>\$ 5,200</b>	<b>\$ 4,429,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	4,297	30,926	60,000	5,200	4,375,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,297</b>	<b>\$ 30,926</b>	<b>\$ 60,000</b>	<b>\$ 5,200</b>	<b>\$ 4,375,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ (2,623)	\$ 1,229	\$ 0	\$ 0	\$ 54,000
<b>Intra-Fund Transfers</b>	0	0	0	0	54,000
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ (2,623)</b>	<b>\$ 1,229</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST. ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
System			\$ 0	\$ 0	\$ 0	\$ 4,090,000
System Engineering			30,926	40,000	5,200	250,000
System Legal			0	20,000	0	35,000
<b>TOTAL CAPITAL</b>			\$ 30,926	\$ 60,000	\$ 5,200	\$ 4,375,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 30,926	\$ 60,000	\$ 5,200	\$ 4,375,000
<b><u>Intra-Fund Transfers</u></b>						
Sewer			\$ 0	\$ 0	\$ 0	\$ 54,000
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 54,000
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 30,926	\$ 60,000	\$ 5,200	\$ 4,429,000

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

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

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 1,630,195	\$ 1,679,658	\$ 1,697,808
<b>REVENUES:</b>					
<b>T/F From:</b>					
<i>GF L/A</i>	\$ 3,100	\$ 3,100	\$ 7,200	\$ 7,200	\$ 7,400
<i>GF Streets</i>	214,500	214,500	279,500	279,500	455,000
<i>GF Police</i>	245,800	245,800	260,000	260,000	248,000
<i>GF P/Z</i>	1,500	1,500	4,800	4,800	2,100
<i>Cemetery</i>	5,000	5,000	1,600	1,600	9,800
<i>Water</i>	34,500	34,500	110,500	110,500	146,000
<i>Sewer</i>	30,500	30,500	115,000	115,000	127,000
<i>Pol. Spec. Proj. (Pol. Veh.)</i>	0	0	0	0	0
<i>Pol. Spec. Proj. (Canine)</i>	0	0	0	0	0
<i>Tornado Recovery</i>	0	220,301	0	0	0
<i>Interest</i>	6,049	5,575	8,000	6,500	7,000
<i>Insurance Proceeds</i>	0	4,475	0	0	0
<i>Fuel Sales</i>	27,658	17,869	25,000	15,000	18,000
<i>Miscellaneous</i>	223	547	0	500	0
<i>Sale of Equipment</i>	475	3,700	0	0	0
<b>TOTAL</b>	<b>\$ 569,305</b>	<b>\$ 787,367</b>	<b>\$ 811,600</b>	<b>\$ 800,600</b>	<b>\$ 1,020,300</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 109,248	\$ 101,157	\$ 110,800	\$ 99,900	\$ 111,300
<i>Operations</i>	319,402	275,079	328,000	277,550	367,350
<i>Capital</i>	305,506	87,464	344,000	405,000	547,617
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	52,603	0	0	0	0
<b>TOTAL</b>	<b>\$ 786,759</b>	<b>\$ 463,700</b>	<b>\$ 782,800</b>	<b>\$ 782,450</b>	<b>\$ 1,026,267</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (217,454)</b>	<b>\$ 323,667</b>	<b>\$ 28,800</b>	<b>\$ 18,150</b>	<b>\$ (5,967)</b>

**SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
<i>Public Works Manager</i>	0.10	0.10				
<i>Mechanic</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 63,135	\$ 67,000	\$ 66,000	\$ 69,000
<i>Overtime</i>			4,165	4,500	2,400	4,000
<i>Standby</i>			0	500	0	500
<i>Unused Sick Time</i>			1,396	1,100	1,000	1,100
<i>Group Insurance</i>			25,870	30,000	25,000	30,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			1,003	1,100	1,000	1,100
<i>Payroll Taxes</i>			240	400	300	300
<i>Workers Comp. Insurance</i>			4,509	5,000	3,000	4,000
<i>Uniform Rental</i>			839	1,200	1,200	1,300
<b>TOTAL FTE YEARS</b>	1.10	1.10				
<b>TOTAL PERSONNEL</b>			\$ 101,157	\$ 110,800	\$ 99,900	\$ 111,300
<b>Operations Detail</b>						
<i>R/M-Contractual</i>			\$ 39,655	\$ 33,000	\$ 46,000	\$ 42,250
<i>Drug &amp; Alcohol Testing</i>			37	50	0	50
<i>Professional Fees</i>			0	100	0	300
<i>Communications</i>			0	0	0	0
<i>Membership Dues</i>			0	100	0	0
<i>Training</i>			0	500	50	250
<i>Reference Materials/Manuals</i>			138	250	0	250
<i>Property Insurance</i>			19,483	10,500	31,000	38,000
<i>Lease/Rent Expense</i>			419	17,000	17,000	17,000
<i>R/M-Commodities</i>			66,226	62,000	61,000	65,000
<i>Operating Supplies</i>			650	2,000	1,000	1,500
<i>Miscellaneous Equipment</i>			2,315	1,500	500	1,500
<i>Fuel</i>			145,878	200,000	120,000	200,000
<i>Misc. Expenses</i>			278	1,000	1,000	1,250
<b>TOTAL OPERATIONS</b>			\$ 275,079	\$ 328,000	\$ 277,550	\$ 367,350
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Vehicles &amp; Equipment</i>			\$ 87,464	\$ 344,000	\$ 405,000	\$ 547,617
<b>TOTAL CAPITAL</b>			\$ 87,464	\$ 344,000	\$ 405,000	\$ 547,617
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 463,700	\$ 782,800	\$ 782,450	\$ 1,026,267
<b>Depreciation Expense</b>						
<i>Motorized Equipment</i>			\$ 195,466	\$ 250,000	\$ 225,000	\$ 250,000

**CAPITAL REPLACEMENT FUND (Fund 505)**

**Core Service, Purpose or Function**

This new fund was established in FY2016-17 to provide funding for non-motorized capital equipment in excess of \$5,000. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the equipment).

**CAPITAL REPLACEMENT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>T/F From:</b>					
<i>GF L/A</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000
<i>GF City Hall</i>	0	0	0	0	3,125
<i>GF Streets</i>	0	0	0	0	8,456
<i>GF Police</i>	0	0	0	0	6,952
<i>GF P/Z</i>	0	0	0	0	2,500
<i>ESDA</i>	0	0	0	0	32,659
<i>Water</i>	0	0	0	0	22,409
<i>Sewer</i>	0	0	0	0	27,075
<i>Interest</i>	0	0	0	0	500
<i>Miscellaneous</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 108,676</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	10,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 98,676</b>

**SUPPORTING DETAIL FOR CAPITAL REPLACEMENT FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 10,000
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 10,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 10,000
<b><u>Depreciation Expense</u></b>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 1,000

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**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 325,988	\$ 329,426	\$ 298,792
<b>REVENUES:</b>					
<i>Footings</i>	\$ 1,700	\$ 1,400	\$ 1,000	\$ 1,000	\$ 1,000
<i>Grave Sales</i>	84,200	26,600	40,000	38,000	22,500
<i>Columbarium Niche Sales</i>	0	0	0	0	25,000
<i>Interment Fees</i>	39,200	43,700	35,000	33,000	27,500
<i>Interest</i>	1,262	1,226	2,000	1,200	1,400
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Miscellaneous Inc.</i>	1,118	730	1,000	700	1,000
<b>TOTAL</b>	<b>\$ 127,480</b>	<b>\$ 73,656</b>	<b>\$ 79,000</b>	<b>\$ 73,900</b>	<b>\$ 78,400</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 59,034	\$ 64,721	\$ 71,350	\$ 67,000	\$ 68,900
<i>Operations</i>	4,057	11,061	13,400	6,934	22,300
<i>Capital</i>	0	0	40,200	29,000	11,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	5,000	5,000	1,600	1,600	9,800
<b>TOTAL</b>	<b>\$ 68,091</b>	<b>\$ 80,782</b>	<b>\$ 126,550</b>	<b>\$ 104,534</b>	<b>\$ 112,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 59,389</b>	<b>\$ (7,126)</b>	<b>\$ (47,550)</b>	<b>\$ (30,634)</b>	<b>\$ (33,600)</b>

**SUPPORTING DETAIL FOR CEMETERY FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
<i>Street/Cemetery Supervisor</i>	0.15	0.15				
<i>Regular Salaries</i>			\$ 9,576	\$ 9,300	\$ 9,400	\$ 10,500
<i>City Clerk</i>	0.15	0.15	6,871	7,200	7,000	7,400
<i>Cemetery Sexton</i>	0.50	0.50				
<i>Grounds Mtnc.</i>	0.50	0.50				
<i>Part Time Wages</i>			34,858	37,000	38,000	38,500
<i>Standby</i>			0	100	0	0
<i>Overtime</i>			1,649	1,500	800	1,200
<i>Unused Sick Time</i>			69	150	150	200
<i>Group Insurance</i>			6,358	9,400	5,800	5,500
<i>Retiree Health Insurance</i>			1,816	2,700	2,700	2,200
<i>Health Savings Plan Contribution</i>			0	0	0	0
<i>Uniform Rental</i>			0	300	0	0
<i>Workers Comp. Insurance</i>			2,934	3,000	2,700	2,900
<i>Unemployment Insurance Tax</i>			590	700	450	500
<b>TOTAL FTE YEARS</b>	1.30	1.30				
<b>TOTAL PERSONNEL</b>			\$ 64,721	\$ 71,350	\$ 67,000	\$ 68,900
<b>Operations Detail</b>						
<i>R/M Equipment-Cont.</i>			\$ 0	\$ 200	\$ 0	\$ 200
<i>R/M Grounds-Cont.</i>			4,065	4,500	3,884	15,000
<i>Engineering Fees</i>			0	300	0	0
<i>Legal Fees</i>			0	300	0	0
<i>Consultation Fees</i>			0	0	0	0
<i>Postage</i>			227	300	250	300
<i>Communications</i>			243	300	400	400
<i>Electricity</i>			657	600	800	800
<i>Property Insurance</i>			297	400	200	300
<i>Lease/Rent Expense</i>			167	300	0	200
<i>R/M Equipment-Comm.</i>			39	300	400	350
<i>R/M Grounds-Comm.</i>			4,488	2,500	500	2,750
<i>Office Supplies</i>			0	100	0	0
<i>Operating Supplies</i>			39	300	300	350
<i>Miscellaneous Equipment</i>			122	2,500	0	1,500
<i>Misc. Expenses</i>			717	500	200	150
<i>Bad Debt Expense</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 11,061	\$ 13,400	\$ 6,934	\$ 22,300
<b>Capital Detail</b>						
<b>Purchase:</b>						
<i>Equipment</i>			\$ 0	\$ 1,000	0	1,000
<i>System</i>			0	0	0	0
<i>Cemetery Impr.</i>			0	35,000	29,000	10,000
<i>Engineering</i>			0	4,200	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 40,200	\$ 29,000	\$ 11,000
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>MERF</i>			\$ 5,000	\$ 1,600	\$ 1,600	\$ 9,800
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 5,000	\$ 1,600	\$ 1,600	\$ 9,800
<b>TOTAL EXPENDITURES</b>			\$ 80,782	\$ 126,550	\$ 104,534	\$ 112,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 29,372	\$ 28,620	\$ 28,241
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property</i>	\$ 3,270	\$ 3,278	\$ 3,300	\$ 3,281	\$ 3,300
<i>Interest</i>	6	5	20	10	20
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<b>T/F From:</b>					
<i>GC Unrestricted</i>	5,000	5,000	5,000	5,000	37,500
<i>Police Spec. Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 8,276</b>	<b>\$ 8,283</b>	<b>\$ 8,320</b>	<b>\$ 8,291</b>	<b>\$ 40,820</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	7,576	5,399	8,670	8,670	8,670
<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	32,659
<b>TOTAL</b>	<b>\$ 7,576</b>	<b>\$ 5,399</b>	<b>\$ 8,670</b>	<b>\$ 8,670</b>	<b>\$ 41,329</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 700</b>	<b>\$ 2,884</b>	<b>\$ (350)</b>	<b>\$ (379)</b>	<b>\$ (509)</b>

**SUPPORTING DETAIL FOR ESDA FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 13-14	<i>BUDGET</i> 14-15	<i>EST. ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R & M Bldg. (Contr.)			\$ 0	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			0	900	1,800	1,800
Communications			605	1,550	650	650
Property Insurance			619	800	500	500
Lease/Rent Expense			1,920	1,920	2,220	2,220
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			0	500	500	500
Miscellaneous Equipment			2,053	2,500	2,500	2,500
Miscellaneous Expenses			202	500	500	500
<b>TOTAL OPERATIONS</b>			\$ 5,399	\$ 8,670	\$ 8,670	\$ 8,670
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Capital Replacement Fund			\$ 0	\$ 0	\$ 0	\$ 32,659
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 32,659
<b>TOTAL EXPENDITURES</b>			\$ 5,399	\$ 8,670	\$ 8,670	\$ 41,329

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>	\$ 16,709	\$ 18,507	\$ 22,256	\$ 22,535	\$ 26,404
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 29,729	\$ 29,711	\$ 30,000	\$ 29,849	\$ 32,000
<i>Interest</i>	15	16	20	20	20
<b>TOTAL</b>	<b>\$ 29,744</b>	<b>\$ 29,727</b>	<b>\$ 30,020</b>	<b>\$ 29,869</b>	<b>\$ 32,020</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	27,946	25,699	30,000	26,000	32,000
<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
<b>TOTAL</b>	<b>\$ 27,946</b>	<b>\$ 25,699</b>	<b>\$ 30,000</b>	<b>\$ 26,000</b>	<b>\$ 32,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 1,798</b>	<b>\$ 4,028</b>	<b>\$ 20</b>	<b>\$ 3,869</b>	<b>\$ 20</b>

**SUPPORTING DETAIL FOR AUDIT FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Consultation Fees			\$ 25,699	\$ 30,000	\$ 26,000	\$ 32,000
TOTAL OPERATIONS			\$ 25,699	\$ 30,000	\$ 26,000	\$ 32,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 25,699	\$ 30,000	\$ 26,000	\$ 32,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Net Assets</b>	\$ 179,610	\$ 205,901	\$ 227,031	\$ 227,588	\$ 217,283
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property</i>	\$ 99,059	\$ 84,157	\$ 78,000	\$ 74,565	\$ 75,000
<i>Interest</i>	134	145	100	130	100
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 99,193	\$ 84,302	\$ 78,100	\$ 74,695	\$ 75,100
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	72,902	62,615	80,000	85,000	105,000
<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
<b>TOTAL</b>	\$ 72,902	\$ 62,615	\$ 80,000	\$ 85,000	\$ 105,000
<b>Revenue Over (Under) Expenditures</b>	\$ 26,291	\$ 21,687	\$ (1,900)	\$ (10,305)	\$ (29,900)

**SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND**

	<b>FTE YEARS</b> <b>15-16</b>	<b>FTE YEARS</b> <b>16-17</b>	<b>ACTUAL</b> <b>14-15</b>	<b>BUDGET</b> <b>15-16</b>	<b>EST.ACT.</b> <b>15-16</b>	<b>BUDGET</b> <b>16-17</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Insurance (Other)</i>			\$ 62,615	\$ 80,000	\$ 85,000	\$ 105,000
<b>TOTAL OPERATIONS</b>			\$ 62,615	\$ 80,000	\$ 85,000	\$ 105,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 62,615	\$ 80,000	\$ 85,000	\$ 105,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>			\$ 975,398	\$ 1,025,483	\$ 493,197
<b>REVENUES:</b>					
<i>State Allotment</i>	\$ 373,625	\$ 428,071	\$ 345,000	\$ 390,000	\$ 395,000
<i>High Growth</i>	21,667	21,691	0	0	0
<i>Capital Bill</i>	57,180	57,180	0	0	0
<i>Tornado Recovery</i>	0	191,883	6,537,796	5,495,914	850,000
<i>Local Fuel Tax</i>	0	0	0	0	0
<i>Interest</i>	2,089	28,412	30,000	55,000	5,000
<i>Trsf. From Streets</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 454,561</b>	<b>\$ 727,237</b>	<b>\$ 6,912,796</b>	<b>\$ 5,940,914</b>	<b>\$ 1,250,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	350,254	191,883	7,497,600	6,473,200	1,350,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 350,254</b>	<b>\$ 191,883</b>	<b>\$ 7,497,600</b>	<b>\$ 6,473,200</b>	<b>\$ 1,350,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 104,307</b>	<b>\$ 535,354</b>	<b>\$ (584,804)</b>	<b>\$ (532,286)</b>	<b>\$ (100,000)</b>

**SUPPORTING DETAIL FOR MFT FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<i>Purchase:</i>						
System Construction			\$ 0	\$ 7,000,000	\$ 6,000,000	\$ 1,340,000
System Engineering			191,883	497,600	473,200	10,000
System Legal			0	0	0	0
Bld/Property			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 191,883	\$ 7,497,600	\$ 6,473,200	\$ 1,350,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 191,883	\$ 7,497,600	\$ 6,473,200	\$ 1,350,000

**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 15.31% for 2016.

**ILLINOIS MUNICIPAL RETIREMENT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 169,906	\$ 148,128	\$ 155,128	\$ 176,611	\$ 193,200
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property - IMRF</i>	\$ 287,246	\$ 301,970	\$ 310,000	\$ 308,189	\$ 330,000
<i>Property - Soc. Sec./MC</i>	0	0	0	0	0
<i>Property Repl.</i>	22,434	23,698	23,000	22,000	23,000
<i>Interest</i>	1,225	935	1,000	1,100	1,200
<b>TOTAL COLLECTIONS</b>	<b>310,905</b>	<b>326,603</b>	<b>334,000</b>	<b>331,289</b>	<b>354,200</b>
<b>T/F From:</b>					
<i>Water</i>	\$ 15,200	\$ 15,200	\$ 16,300	\$ 16,300	\$ 17,000
<i>Sewer</i>	20,700	20,700	19,000	19,000	21,000
<b>TOTAL</b>	<b>\$ 346,805</b>	<b>\$ 362,503</b>	<b>\$ 369,300</b>	<b>\$ 366,589</b>	<b>\$ 392,200</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 368,583	\$ 334,020	\$ 375,000	\$ 350,000	\$ 390,000
<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
<b>TOTAL</b>	<b>\$ 368,583</b>	<b>\$ 334,020</b>	<b>\$ 375,000</b>	<b>\$ 350,000</b>	<b>\$ 390,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ (21,778)	\$ 28,483	\$ (5,700)	\$ 16,589	\$ 2,200

**SUPPORTING DETAIL FOR IMRF FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			334,020	375,000	350,000	390,000
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 334,020</b>	<b>\$ 375,000</b>	<b>\$ 350,000</b>	<b>\$ 390,000</b>
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
T/F to Social Security/Medicare			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 334,020</b>	<b>\$ 375,000</b>	<b>\$ 350,000</b>	<b>\$ 390,000</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 178,346	\$ 189,424	\$ 194,624	\$ 204,364	\$ 211,048
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	237,746	229,716	245,000	243,584	250,000
<i>Property Repl.</i>	0	0	0	0	0
<i>Interest</i>	971	969	1,000	1,100	1,200
<b>TOTAL COLLECTIONS</b>	<b>238,717</b>	<b>230,685</b>	<b>246,000</b>	<b>244,684</b>	<b>251,200</b>
<i>T/F From:</i>					
<i>Water</i>	\$ 29,300	\$ 29,300	\$ 33,000	\$ 33,000	\$ 33,500
<i>Sewer</i>	40,000	40,000	39,000	39,000	39,500
<i>IMRF</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 308,017</b>	<b>\$ 299,985</b>	<b>\$ 318,000</b>	<b>\$ 316,684</b>	<b>\$ 324,200</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 296,939	\$ 285,045	\$ 320,000	\$ 310,000	\$ 325,000
<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
<b>TOTAL</b>	<b>\$ 296,939</b>	<b>\$ 285,045</b>	<b>\$ 320,000</b>	<b>\$ 310,000</b>	<b>\$ 325,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 11,078</b>	<b>\$ 14,940</b>	<b>\$ (2,000)</b>	<b>\$ 6,684</b>	<b>\$ (800)</b>

**SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 285,045	\$ 320,000	\$ 310,000	\$ 325,000
IMRF Payments			0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 285,045	\$ 320,000	\$ 310,000	\$ 325,000
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 285,045	\$ 320,000	\$ 310,000	\$ 325,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 89,609	\$ 46,224	\$ 41,424
<b>REVENUES:</b>					
<i>Miscellaneous Inc.</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Rental Income</i>	51,530	51,640	51,700	51,500	51,900
<i>Grant Income</i>	0	0	1,191,250	0	168,750
<i>Interest</i>	35	180	100	200	200
<b>T/F From:</b>					
<i>GF Unrestricted</i>	142,380	0	125,000	0	50,000
<i>Swr. Sub. Dev.</i>	0	0	0	0	0
<i>Pol Spec Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 193,945</b>	<b>\$ 51,820</b>	<b>\$ 1,368,050</b>	<b>\$ 51,700</b>	<b>\$ 270,850</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
<i>Operations</i>	30,950	14,526	15,100	36,500	13,500
<i>Capital</i>	191,051	0	1,340,000	20,000	265,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	25,000	0	0	0	0
<b>TOTAL</b>	<b>\$ 247,001</b>	<b>\$ 14,526</b>	<b>\$ 1,355,100</b>	<b>\$ 56,500</b>	<b>\$ 278,500</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (53,056)</b>	<b>\$ 37,294</b>	<b>\$ 12,950</b>	<b>\$ (4,800)</b>	<b>\$ (7,650)</b>

**SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Operations Detail</u></b>						
<i>Other Professional Fees</i>			\$ 10,129	\$ 10,000	\$ 31,500	\$ 8,500
<i>Publishing Fees</i>			74	100	0	0
<i>R &amp; M System - Comm.</i>			0	0	0	0
<i>Miscellaneous Expense</i>			4,323	5,000	5,000	5,000
<b>TOTAL OPERATIONS</b>			<b>\$ 14,526</b>	<b>\$ 15,100</b>	<b>\$ 36,500</b>	<b>\$ 13,500</b>
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bldg &amp; Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			0	1,340,000	20,000	215,000
<i>System Engineering</i>			0	0	0	50,000
<i>System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 1,340,000</b>	<b>\$ 20,000</b>	<b>\$ 265,000</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
Sewer Sub. Dev. Fees			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 14,526</b>	<b>\$ 1,355,100</b>	<b>\$ 56,500</b>	<b>\$ 278,500</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 95,091	\$ 98,336	\$ 61,036
<b>REVENUES:</b>					
<i>DUI Tech Fund</i>	\$ 15,629	\$ 13,599	\$ 10,000	\$ 7,500	\$ 10,000
<i>Drug Enf. Account</i>	1,952	195	1,000	100	1,000
<i>Police Vehicle Fund</i>	4,444	3,423	4,000	3,000	4,000
<i>DARE Account</i>	2,800	70	2,500	0	2,500
<i>Fundraiser Donations</i>	0	0	500	0	500
<i>FTA Warrant Account</i>	3,080	1,890	1,500	1,000	1,500
<i>Interest Revenue</i>	77	98	100	100	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 27,982</b>	<b>\$ 19,275</b>	<b>\$ 19,600</b>	<b>\$ 11,700</b>	<b>\$ 19,600</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	3,567	2,332	50,000	49,000	31,000
<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
<b>TOTAL</b>	<b>\$ 3,567</b>	<b>\$ 2,332</b>	<b>\$ 50,000</b>	<b>\$ 49,000</b>	<b>\$ 31,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 24,415</b>	<b>\$ 16,943</b>	<b>\$ (30,400)</b>	<b>\$ (37,300)</b>	<b>\$ (11,400)</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 24,415</b>	<b>\$ 16,943</b>	<b>\$ (30,400)</b>	<b>\$ (37,300)</b>	<b>\$ (11,400)</b>

**SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
<i>DUI Tech Expenses</i>			\$ 1,767	\$ 39,000	\$ 38,000	\$ 2,000
<i>Drug Enforcement Expenses</i>			565	6,000	6,000	14,800
<i>Police Vehicle Fund</i>			0	2,500	2,500	11,700
<i>Fundraiser Expenses</i>			0	500	500	500
<i>DARE Expenses</i>			0	2,000	2,000	2,000
<b>TOTAL OPERATIONS</b>			\$ 2,332	\$ 50,000	\$ 49,000	\$ 31,000
<b>Capital Detail</b>						
<i>Purchase - Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfer Detail</b>						
<i>Police Special Projects - Canine</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 2,332	\$ 50,000	\$ 49,000	\$ 31,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 114,386	\$ 130,147	\$ 74,747
<b>REVENUES:</b>					
<i>Impound Admin. Fees</i>	\$ 69,500	\$ 49,300	\$ 30,000	\$ 45,000	\$ 40,000
<i>Interest Revenue</i>	66	115	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 69,566</b>	<b>\$ 49,415</b>	<b>\$ 30,100</b>	<b>\$ 45,100</b>	<b>\$ 40,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	13,301	11,122	21,130	35,500	33,204
<i>Capital</i>	0	0	65,000	65,000	12,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	32,000
<b>TOTAL</b>	<b>\$ 13,301</b>	<b>\$ 11,122</b>	<b>\$ 86,130</b>	<b>\$ 100,500</b>	<b>\$ 77,704</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 56,265</b>	<b>\$ 38,293</b>	<b>\$ (56,030)</b>	<b>\$ (55,400)</b>	<b>\$ (37,604)</b>

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

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Legal Expenses</i>			\$ 6,841	\$ 7,000	\$ 7,000	\$ 7,000
<i>Professional Fees</i>			0	3,500	3,500	3,500
<i>Software</i>			3,099	3,750	3,000	14,000
<i>Communications</i>			0	2,280	2,300	4,104
<i>Operating Expenses</i>			977	1,000	1,000	1,000
<i>Miscellaneous Equipment</i>			0	3,600	3,000	3,600
<i>Miscellaneous Expense</i>			205	0	15,700	0
<b>TOTAL OPERATIONS</b>			<b>\$ 11,122</b>	<b>\$ 21,130</b>	<b>\$ 35,500</b>	<b>\$ 33,204</b>
<b><u>Capital Detail</u></b>						
<i>Purchase - Equipment</i>			\$ 0	\$ 65,000	\$ 65,000	\$ 12,500
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 12,500</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Gen. Fund - Police</i>			\$ 0	\$ 0	\$ 0	\$ 32,000
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 32,000</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 11,122</b>	<b>\$ 86,130</b>	<b>\$ 100,500</b>	<b>\$ 77,704</b>

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

**Core Service, Purpose or Function**

This account tracked 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 was closed in FY14-15 and all expenses are paid from the Drug Enforcement Account.

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

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Donations</i>	\$ 125	\$ 100	\$ 0	\$ 0	\$ 0
<i>Interest Revenue</i>	10	10	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Spec. Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 135</b>	<b>\$ 110</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	12,478	6,796	0	0	0
<i>Capital</i>	3,120	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	4,300	0	0	0	0
<b>TOTAL</b>	<b>\$ 19,898</b>	<b>\$ 6,796</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under) Expenditures	\$ (19,763)	\$ (6,686)	\$ 0	\$ 0	\$ 0

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

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
Professional Fees			34	0	0	0
Membership Dues			1,000	0	0	0
Training			0	0	0	0
Insurance			0	0	0	0
Operating Supplies			779	0	0	0
Fuel			4,859	0	0	0
Miscellaneous Equipment			23	0	0	0
Miscellaneous Expense			101	0	0	0
TOTAL OPERATIONS			\$ 6,796	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
MERF			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 6,796	\$ 0	\$ 0	\$ 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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IMEA</b>	0	1,190,074	0	0	0
<b>Grant Proceeds - DCEO</b>	0	393,096	0	0	0
<b>Insurance Proceeds</b>	0	24,456	75,000	0	0
<b>Interest</b>	71	26,101	0	0	0
<b>Donations</b>	31,836	8,560	0	0	0
<b>Building Permits</b>	119,177	107,434	0	9,674	0
<b>Long-Term Recovery</b>	8,649	0	0	0	0
<b>Miscellaneous Inc.</b>	1,438	0	0	0	0
<b>Transfers From:</b>					
<i>Gen. Fund</i>	1,545,838	0	0	0	0
<b>TOTAL</b>	\$ 1,707,009	\$ 1,749,721	\$ 75,000	\$ 9,674	\$ 0
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 134,234	\$ 2,036	\$ 0	\$ 0	\$ 0
<b>Operations</b>	1,411,604	32,038	0	0	0
<b>Capital</b>	0	18,503	75,000	0	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	161,171	1,697,144	0	9,674	0
<b>TOTAL</b>	\$ 1,707,009	\$ 1,749,721	\$ 75,000	\$ 9,674	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - GENERAL ACCOUNT**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
Part Time Wages			\$ 2,036	\$ 0	\$ 0	\$ 0
Overtime	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 2,036</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Operations Detail</u></b>						
<i>Repair &amp; Maint.-Bldg. (Contr.)</i>			\$ 4,326	\$ 0	\$ 0	\$ 0
<i>Repair &amp; Maint.-System (Contr.)</i>			1,060	0	0	0
<i>Legal Fees</i>			993	0	0	0
<i>Consultation/Contractual</i>			11,880	0	0	0
<i>Postage Expenses</i>			2,538	0	0	0
<i>Communications</i>			4	0	0	0
<i>Insurance Expense</i>			0	0	0	0
<i>Lease/Rent Expense</i>			5,850	0	0	0
<i>Repair &amp; Maint.-Bldg. (Comm.)</i>			0	0	0	0
<i>Repair &amp; Maint.-Equip. (Comm.)</i>			320	0	0	0
<i>Repair &amp; Maint.-System (Comm.)</i>			0	0	0	0
<i>Repair &amp; Maint.-Misc. (Comm.)</i>			2,338	0	0	0
<i>Operating Supplies</i>			357	0	0	0
<i>Misc. Equipment</i>			200	0	0	0
<i>Fuel</i>			0	0	0	0
<i>Misc. Expense</i>			2,172	0	0	0
<b>TOTAL OPERATIONS</b>			<b>\$ 32,038</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 18,503	\$ 0	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	0
<i>Construction</i>			0	0	0	0
<i>Traffic Signals</i>			0	75,000	0	0
<i>System Engineering</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 18,503</b>	<b>\$ 75,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Gen. Fund</i>			1,697,144	0	9,674	0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 1,697,144</b>	<b>\$ 0</b>	<b>\$ 9,674</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 1,749,721</b>	<b>\$ 75,000</b>	<b>\$ 9,674</b>	<b>\$ 0</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IEMA</b>	0	23,474	0	0	0
<b>Insurance Proceeds</b>		0	65,000	37,000	0
<b>Transfers From:</b>					
<b>Water Fund</b>	41,546	157	0	0	0
<b>TOTAL</b>	<b>\$ 41,546</b>	<b>\$ 23,631</b>	<b>\$ 65,000</b>	<b>\$ 37,000</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 11,681	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	19,013	157	0	0	0
<b>Capital</b>	10,852	0	65,000	37,000	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	0	23,474	0	0	0
<b>TOTAL</b>	<b>\$ 41,546</b>	<b>\$ 23,631</b>	<b>\$ 65,000</b>	<b>\$ 37,000</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra T/F</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - WATER ACCOUNT**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b>Personnel Detail</b>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Repair & Maint.-Bldg. (Contr.)			0	0	0	0
Repair & Maint.-Equip. (Contr.)			0	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			157	0	0	0
TOTAL OPERATIONS			\$ 157	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<i>Purchase:</i>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			0	65,000	37,000	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 65,000	\$ 37,000	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Water			23,474	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 23,474	\$ 0	\$ 0	\$ 0
			\$ 23,631	\$ 65,000	\$ 37,000	\$ 0
<b>Intra-Fund Transfers</b>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 23,631	\$ 65,000	\$ 37,000	\$ 0

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 612,691	\$ 0	\$ 170,373	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IEMA</b>	0	46,297	0	0	0
<b>Insurance Proceeds</b>	612,691	251,721	130,000	133,532	0
<b>Transfers From:</b>					
<b>Sewer Fund</b>	309,569	0	0	0	0
<b>TOTAL</b>	\$ 922,260	\$ 298,018	\$ 130,000	\$ 133,532	\$ 0
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 15,728	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	70,166	5,218	0	0	0
<b>Capital</b>	223,675	735,118	130,000	27,894	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	0	0	0	276,011	0
<b>TOTAL</b>	\$ 309,569	\$ 740,336	\$ 130,000	\$ 303,905	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 612,691	\$ (442,318)	\$ 0	\$ (170,373)	\$ 0
<b>Intra T/F</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	\$ 612,691	\$ (442,318)	\$ 0	\$ (170,373)	\$ 0

**SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - SEWER ACCOUNT**

	<b>FTE YEARS</b> <b>15-16</b>	<b>FTE YEARS</b> <b>16-17</b>	<b>ACTUAL</b> <b>14-15</b>	<b>BUDGET</b> <b>15-16</b>	<b>EST.ACT.</b> <b>15-16</b>	<b>BUDGET</b> <b>16-17</b>
<b>Personnel Detail</b>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Repair & Maint.-Bldg. (Contr.)			0	0	0	0
Repair & Maint.-System (Contr.)			4,388	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			0	0	0	0
Legal Fees			830	0	0	0
Operating Supplies			0	0	0	0
TOTAL OPERATIONS			\$ 5,218	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 5,405	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			704,296	130,000	27,894	0
System Engineering			25,417	0	0	0
TOTAL CAPITAL			\$ 735,118	\$ 130,000	\$ 27,894	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Water			\$ 0	\$ 0	\$ 0	\$ 0
Sewer			0	0	276,011	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 276,011	\$ 0
			\$ 740,336	\$ 130,000	\$ 303,905	\$ 0
<b>Intra-Fund Transfers</b>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 740,336	\$ 130,000	\$ 303,905	\$ 0

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IEMA</b>	0	220,028	0	0	0
<b>Grant Proceeds -DCEO</b>		5,187		0	
<b>Insurance Proceeds</b>	2,721	4,745	0	0	
<b>Transfers From: MERF</b>	52,603	0	0	0	0
<b>TOTAL</b>	\$ 55,324	\$ 229,960	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 3,333	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	51,991	9,659	0	0	0
<b>Capital</b>	0	0	0	0	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	0	220,301	0	0	0
<b>TOTAL</b>	\$ 55,324	\$ 229,960	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra T/F</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - MERF ACCOUNT**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Repair & Maint.-Equip. (Contr.)			8,281	0	0	0
Repair & Maint.-Equip. (Comm.)			1,378	0	0	0
Fuel			0	0	0	0
TOTAL OPERATIONS			\$ 9,659	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>MERF</i>						
TOTAL INTER-FUND TRANSFERS			\$ 220,301	\$ 0	\$ 0	\$ 0
			\$ 229,960	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 229,960	\$ 0	\$ 0	\$ 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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>			\$ 6,281,240	\$ 6,677,341	\$ 6,790,635
<b>REVENUES:</b>					
<i>Interest</i>	49,229	40,200	50,000	40,000	50,000
<i>Employee Contr.</i>	110,135	115,109	125,000	125,000	140,000
<i>Employer Contr.</i>	303,294	320,283	324,000	321,689	379,000
<i>Dividend Revenue</i>	53,578	134,683	20,000	50,000	50,000
<i>Misc. Income</i>	0	0	0	0	0
<i>Gain/(Loss) on Inv.</i>	281,563	108,869	100,000	100,000	100,000
<b>TOTAL</b>	<b>\$ 797,799</b>	<b>\$ 719,144</b>	<b>\$ 619,000</b>	<b>\$ 636,689</b>	<b>\$ 719,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 460,314	\$ 489,682	\$ 520,000	\$ 487,000	\$ 580,000
<i>Operations</i>	25,812	43,372	36,150	36,395	36,200
<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
<b>TOTAL</b>	<b>\$ 486,126</b>	<b>\$ 533,054</b>	<b>\$ 556,150</b>	<b>\$ 523,395</b>	<b>\$ 616,200</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 311,673</b>	<b>\$ 186,090</b>	<b>\$ 62,850</b>	<b>\$ 113,294</b>	<b>\$ 102,800</b>

**SUPPORTING DETAIL FOR POLICE PENSION FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			489,682	520,000	487,000	580,000
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 489,682</b>	<b>\$ 520,000</b>	<b>\$ 487,000</b>	<b>\$ 580,000</b>
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 500	1,800	\$ 500
Memberships			775	750	795	800
Training			2,006	2,500	2,000	2,500
Compliance Fee			1,236	1,400	1,300	1,400
Contrib. Refund			39,015	30,000	30,000	30,000
Miscellaneous Expenses			340	1,000	500	1,000
<b>TOTAL OPERATIONS</b>			<b>\$ 43,372</b>	<b>\$ 36,150</b>	<b>\$ 36,395</b>	<b>\$ 36,200</b>
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 533,054</b>	<b>\$ 556,150</b>	<b>\$ 523,395</b>	<b>\$ 616,200</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 1,339,062	\$ 1,376,215	\$ 1,402,394
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property Tax Incr.</i>	\$ 199,651	\$ 199,263	\$ 205,000	\$ 212,638	\$ 220,000
<i>Interest</i>	4,657	5,359	5,000	5,600	6,000
<i>Misc. Revenue</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 204,308</b>	<b>\$ 204,622</b>	<b>\$ 210,000</b>	<b>\$ 218,238</b>	<b>\$ 226,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 14,770	\$ 14,604	\$ 17,020	\$ 11,800	\$ 19,400
<i>Operations</i>	43,047	37,721	113,500	42,801	134,800
<i>Capital</i>	0	0	655,500	137,458	869,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 57,817</b>	<b>\$ 52,325</b>	<b>\$ 786,020</b>	<b>\$ 192,059</b>	<b>\$ 1,023,200</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 146,491</b>	<b>\$ 152,297</b>	<b>\$ (576,020)</b>	<b>\$ 26,179</b>	<b>\$ (797,200)</b>

**SUPPORTING DETAIL FOR TIF #2 ACCOUNT**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST. ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
<i>City Administrator</i>	0.05	0.05				
<i>P &amp; D Director</i>	0.10	0.10				
<i>Regular Salaries</i>			\$ 12,831	\$ 14,000	\$ 10,000	\$ 15,000
<i>Unused Sick Time</i>			147	220	150	300
<i>Group Insurance</i>			1,407	2,500	1,500	3,800
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			219	300	150	300
<b>TOTAL FTE YEARS</b>	0.15	0.15				
<b>TOTAL PERSONNEL</b>			\$ 14,604	\$ 17,020	\$ 11,800	\$ 19,400
<b><u>Operations Detail</u></b>						
<i>Engineering Fees</i>			\$ 0	\$ 1,000	\$ 0	\$ 1,000
<i>Legal Fees</i>			2,208	2,000	5,000	5,000
<i>Professional Fees</i>			0	30,000	25,000	10,000
<i>Lease/Rent Expense</i>			2,000	3,000	2,000	3,000
<i>Membership Dues</i>			650	700	650	700
<i>Loan Interest Subsidies</i>			0	1,000	0	1,000
<i>Building Renovation Fund - Committed</i>			23,137	12,300	0	52,400
<i>Building Renovation Fund - Uncommitted</i>			0	50,000	2,000	50,000
<i>Misc. Equipment</i>			0	1,500	1,000	1,500
<i>Miscellaneous Expense</i>			9,726	12,000	7,151	10,200
<b>TOTAL OPERATIONS</b>			\$ 37,721	\$ 113,500	\$ 42,801	\$ 134,800
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Building/Land</i>			\$ 0	\$ 100,000	\$ 102,598	\$ 125,000
<i>Improvements</i>			0	459,500	7,360	644,000
<i>Demolition/Remediation</i>			0	0	0	0
<i>Improvements Engineering</i>			0	76,000	27,500	90,000
<i>Improvements Legal</i>			0	20,000	0	10,000
<b>TOTAL CAPITAL</b>			\$ 0	\$ 655,500	\$ 137,458	\$ 869,000
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 52,325	\$ 786,020	\$ 192,059	\$ 1,023,200

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**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Transfers From:</i>					
<i>GC - Streets</i>	72,792	69,950	63,505	63,967	63,967
<b>TOTAL</b>	\$ 72,792	\$ 69,950	\$ 63,505	\$ 63,967	\$ 63,967
<b>EXPENDITURES:</b>					
<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>	72,792	69,950	63,505	63,967	63,967
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 72,792	\$ 69,950	\$ 63,505	\$ 63,967	\$ 63,967
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
Principal			\$ 59,840	\$ 61,985	\$ 62,436	\$ 61,948
Interest			10,110	1,520	1,531	2,019
TOTAL DEBT SERVICE			\$ 69,950	\$ 63,505	\$ 63,967	\$ 63,967
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 69,950	\$ 63,505	\$ 63,967	\$ 63,967

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Transfers From:</i>					
<i>GC - Streets</i>	77,293	75,914	70,636	69,665	69,665
<b>TOTAL</b>	<b>\$ 77,293</b>	<b>\$ 75,914</b>	<b>\$ 70,636</b>	<b>\$ 69,665</b>	<b>\$ 69,665</b>
<b>EXPENDITURES:</b>					
<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>	77,293	75,914	70,636	69,665	69,665
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 77,293</b>	<b>\$ 75,914</b>	<b>\$ 70,636</b>	<b>\$ 69,665</b>	<b>\$ 69,665</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
<i>System Construction</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>Principal</i>			\$ 63,440	\$ 68,946	\$ 67,998	\$ 67,466
<i>Interest</i>			12,474	1,690	1,667	2,199
<b>TOTAL DEBT SERVICE</b>			\$ 75,914	\$ 70,636	\$ 69,665	\$ 69,665
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 75,914	\$ 70,636	\$ 69,665	\$ 69,665

**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. Surplus funds no longer required to be reserved were transferred back to the General Fund in FY2016-17.

**WACC DEBT SERVICE FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>	\$ 660,516	\$ 667,882	\$ 667,882	\$ 667,597	\$ 667,597
<b>REVENUES:</b>					
<i>Interest</i>	\$ 2,060	\$ 1,715	\$ 2,000	\$ 1,800	\$ 0
<i>WACC Payment</i>	50,000	50,000	50,000	50,000	50,000
<i>Transfer From: GC Fund</i>	345,000	335,794	201,721	233,202	0
<b>TOTAL</b>	<b>\$ 397,060</b>	<b>\$ 387,509</b>	<b>\$ 253,721</b>	<b>\$ 285,002</b>	<b>\$ 50,000</b>
<b>EXPENDITURES:</b>					
<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>	389,694	387,794	253,721	285,002	372,687
<i>Inter-Fund Transfers</i>	0	0	0	0	344,910
<b>TOTAL</b>	<b>\$ 389,694</b>	<b>\$ 387,794</b>	<b>\$ 253,721</b>	<b>\$ 285,002</b>	<b>\$ 717,597</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 7,366	\$ (285)	\$ 0	\$ 0	\$ (667,597)

**SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
<i>System Construction</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>Principal</i>			\$ 175,000	\$ 0	\$ 190,000	\$ 252,000
<i>Interest</i>			212,794	253,721	95,002	120,687
<b>TOTAL DEBT SERVICE</b>			\$ 387,794	\$ 253,721	\$ 285,002	\$ 372,687
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Gen. Fund Unrestr.</i>			\$ 0	\$ 0	\$ 0	\$ 344,910
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 344,910
<b>TOTAL EXPENDITURES</b>			\$ 387,794	\$ 253,721	\$ 285,002	\$ 717,597

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>		\$ 0	\$ 23,829	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Lease Income</i>	\$ 0	\$ 65,422	\$ 62,934	\$ 61,920	\$ 60,308
<i>Interest</i>	0	0	1,000	931	1,000
<b>Transfers From:</b>					
<i>GC Fund</i>	0	70,712	75,472	75,605	77,148
<i>Washington 223 Impr</i>	0	22,996	0	0	0
<b>TOTAL</b>	\$ 0	\$ 159,130	\$ 139,406	\$ 138,456	\$ 138,456
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	84	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	138,456	138,456	138,456	138,456
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 138,540	\$ 138,456	\$ 138,456	\$ 138,456
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 20,590	\$ 950	\$ 0	\$ 0

**SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 84	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 84	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
<i>System Construction</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>Principal</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>			138,456	138,456	138,456	138,456
<b>TOTAL DEBT SERVICE</b>			\$ 138,456	\$ 138,456	\$ 138,456	\$ 138,456
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 138,540	\$ 138,456	\$ 138,456	\$ 138,456

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**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Cash Balance</b>			\$ 5,122	\$ 52,823	\$ 4,187
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	47,438	46,766	48,000	47,004	48,220
<i>Interest</i>	6	16	0	20	0
<i>Transfers From:</i>					
<i>GC Streets</i>	3,000	47,685	0	0	0
<b>TOTAL</b>	<b>\$ 50,444</b>	<b>\$ 94,467</b>	<b>\$ 48,000</b>	<b>\$ 47,024</b>	<b>\$ 48,220</b>
<b>EXPENDITURES:</b>					
<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>	48,347	47,685	47,975	47,975	48,170
<i>Inter-Fund Transfers</i>	0	0	0	47,685	0
<b>TOTAL</b>	<b>\$ 48,347</b>	<b>\$ 47,685</b>	<b>\$ 47,975</b>	<b>\$ 95,660</b>	<b>\$ 48,170</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 2,097</b>	<b>\$ 46,782</b>	<b>\$ 25</b>	<b>\$ (48,636)</b>	<b>\$ 50</b>

**MALLARD CROSSING SPECIAL SERVICES AREA**

	FTE YEARS 15-16	FTE YEARS 16-17	ACTUAL 14-15	BUDGET 15-16	EST.ACT. 15-16	BUDGET 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b>Purchase:</b>						
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
<b><u>Debt Service Detail</u></b>						
SSA Bond Principal			\$ 36,000	\$ 38,000	\$ 38,000	\$ 40,000
SSA Bond Interest			11,685	9,975	9,975	8,170
TOTAL DEBT SERVICE			\$ 47,685	\$ 47,975	\$ 47,975	\$ 48,170
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Streets			\$ 0	\$ 0	\$ 47,685	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 47,685	\$ 0
TOTAL EXPENDITURES			\$ 47,685	\$ 47,975	\$ 95,660	\$ 48,170

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 14-15</b>	<b>BUDGET 15-16</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>PPUATS Grant</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>DCEO Grant</i>	0	0	0	0	0
<i>Interest</i>	5	0	0	0	0
<i>Transfers From:</i>				0	
<i>Telecom Tax</i>	125,024	0	0	0	0
<i>GF--Streets</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 125,029	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES:</b>					
<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>	50,023	0	0	0	0
<b>TOTAL</b>	\$ 50,023	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 75,006	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0
<i>System Construction</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
General Fund - Tele. Tax			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ (12,067)	\$ (12,067)
<b>REVENUES:</b>					
<b>Grant Proceeds</b>	21,763	166,792	0	0	0
<b>Transfers From:</b>					
<i>Gen. Fund - Streets</i>	0	15,305	5,000	0	12,067
<b>TOTAL</b>	<b>\$ 21,763</b>	<b>\$ 182,097</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 12,067</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	1,933	0	0	0
<i>Capital</i>	21,763	192,231	5,000	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	13,951	0	0	0	0
<b>TOTAL</b>	<b>\$ 35,714</b>	<b>\$ 194,164</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (13,951)</b>	<b>\$ (12,067)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,067</b>

**SUPPORTING DETAIL BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 1,933	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 1,933	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	0
<i>Construction</i>			166,013	0	0	0
<i>System Engineering</i>			26,218	5,000	0	0
TOTAL CAPITAL			\$ 192,231	\$ 5,000	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Gen. Fund - Streets</i>			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 194,164	\$ 5,000	\$ 0	\$ 0

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>	\$ (62,218)	\$ (62,218)	\$ (62,218)	\$ (62,218)	\$ 0
<b>REVENUES:</b>					
Grant Proceeds	0	0	0	0	0
TAP Grant	0	0	100,000	0	228,000
ITEP Grant					510,000
<b>Transfers From:</b>					
Telecom Fund	195	0	62,218	62,218	0
Gen. Fd-Streets	0	0	45,000	105,000	182,000
<b>TOTAL</b>	\$ 195	\$ 0	\$ 207,218	\$ 167,218	\$ 920,000
<b>EXPENDITURES:</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	195	0	0	0	0
Capital	0	0	145,000	105,000	920,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
<b>TOTAL</b>	\$ 195	\$ 0	\$ 145,000	\$ 105,000	\$ 920,000
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 62,218	\$ 62,218	\$ 0

**SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION PROJECT FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	0
<i>Construction</i>			0	100,000	0	750,000
<i>System Engineering</i>			0	25,000	105,000	170,000
<i>System Legal</i>			0	20,000	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 145,000	\$ 105,000	\$ 920,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 0	\$ 145,000	\$ 105,000	\$ 920,000

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>			\$ 250,000	\$ 250,080	\$ 125,080
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 1,500,000
<i>Loan Proceeds</i>	4,965,801	0	0	0	0
<i>Interest</i>	677	80	0	0	0
<i>Rental Income</i>	22,236	0	0	0	0
<i>Transfers From:</i>		0		0	
<i>Telecom Tax</i>	0	0	0	0	0
<i>GF-Unrestr.</i>	9,606	84	0	7,602	1,508,000
<b>TOTAL</b>	<b>\$ 5,248,320</b>	<b>\$ 164</b>	<b>\$ 0</b>	<b>\$ 7,602</b>	<b>\$ 3,008,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	10,407	0	0	7,602	8,000
<i>Capital</i>	4,965,000	0	250,000	125,000	3,125,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	22,996	0	0	0
<b>TOTAL</b>	<b>\$ 4,975,407</b>	<b>\$ 22,996</b>	<b>\$ 250,000</b>	<b>\$ 132,602</b>	<b>\$ 3,133,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 272,913</b>	<b>\$ (22,832)</b>	<b>\$ (250,000)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>

**SUPPORTING DETAIL FOR WASHINGTON 223 CAPITAL PROJECTS FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Property Taxes			\$ 0	\$ 0	\$ 7,602	\$ 8,000
Legal Fees			0			
Publishing Fees			.			
<b>TOTAL OPERATIONS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,602</b>	<b>\$ 8,000</b>
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	250,000	125,000	125,000
<i>System Construction</i>			0	0	0	3,000,000
<i>System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 250,000</b>	<b>\$ 125,000</b>	<b>\$ 3,125,000</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
Washington 223 Debt Service			\$ 22,996	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 22,996</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 22,996</b>	<b>\$ 250,000</b>	<b>\$ 132,602</b>	<b>\$ 3,133,000</b>

**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**

	<b>ACTUAL 13-14</b>	<b>ACTUAL 14-15</b>	<b>BUDGET 15-16</b>	<b>EST. ACT. 15-16</b>	<b>BUDGET 16-17</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Loan Proceeds</i>		0	500,000	0	0
<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	270,000	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 770,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	770,000	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 770,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR FREEDOM PARKWAY/LAKESHORE DRIVE CAPITAL PROJECTS FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0			
Publishing Fees			0			
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	250,000	0	0
<i>System Construction</i>			0	500,000	0	0
<i>System Legal</i>			0	20,000	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 770,000	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 770,000	\$ 0	\$ 0

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## **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 this CIP is only one year, FY16-17, because the city is embarking on a strategic planning effort that will guide the creation of a new multi-year plan.
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). Non-motorized equipment with a value over \$5,000 are purchased through the new Capital Replacement Fund.
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**

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<b>Fund</b>	<b>Budgeted FY16-17</b>
General Fund	\$ 886,500
Water Fund	1,962,000
Water Sub. Dev. Fee Fund	275,000
MERF	547,617
Capital Replacement Fund	10,000
Sewer Fund	250,500
STP #2 Phase 2A Const. Acct.	3,900,000
STP #2 Phase 2B Const. Acct.	4,375,000
Cemetery Account	11,000
Police Dept. Spec. Proj.	12,500
Motor Fuel Tax Account	1,350,000
Storm Water Management Acct.	265,000
TIF Fund 2	869,000
Washington 223 Improvement	3,125,000
Freedom Parkway/Lakeshore Dr. Impr.	0
RecreationTrail Extension Fund	920,000
<b>TOTAL</b>	<b>\$ 18,759,117</b>

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**CAPITAL IMPROVEMENT PROGRAM  
 GENERAL FUND SUMMARY**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
<b>Legislative/Admin.</b>		
Computer Equipment	General Fund	\$ 5,000
Audio/Video Equipment: Council Chmbrs	General Fund	0
Misc. Equipment	General Fund	5,000
<b>Street</b>		
Mill/HMA Resurfacing		
Lexington	General Fund	450,000
Centennial	General Fund	125,000
N. Main	General Fund	125,000
Curb & Gutter Replacement	General Fund	17,500
Sidewalk Replacement	General Fund	17,500
N. Cummings Route and Seal	General Fund	15,000
Bus. Rte. 24 and Misc. Eng.	General Fund	30,000
Misc. Eng. - IDOT	General Fund	5,000
Traffic Signat at TSC (Ins. Reimb.)	Ins. Reimb.	40,000
Arrow Board (1/3)	General Fund	6,000
Misc. Equipment	General Fund	10,500
<b>Police</b>		
Firing Range		
Construction	General Fund	0
Engineering	General Fund	0
Tasers	Vehicle Seizure	11,000
Interview Room Cameras	Vehicle Seizure	11,000
Server and Backup	Vehicle Seizure	6,000
Misc. Equipment	General Fund	7,000
<b>TOTAL</b>		<b>\$ 886,500</b>

**CAPITAL IMPROVEMENT PROGRAM  
 PROPRIETARY FUNDS SUMMARY**

<b>WATER FUND</b>		
<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Water Meters	Water O&M	\$ 35,000
Undesignated	Water O&M	5,000
Eddy Fire Hydrant Replacement (10)	Water O&M	50,000
In-house Fire Hydrant Replacement (4)	Water O&M	10,000
Water Main Replacement Engineering	Water O&M	25,000
AMR Meter Replacment	Water O&M	
Engineering		10,000
Design-Build / Turnkey		1,520,000
Chlorine/Flouride Separation-WTP #1	Water O&M	
Engineering		15,000
Construction		85,000
WTP #2 Parking Lot HMA Overlay	Water O&M	20,000
Well #8 Rehabilitation	Water O&M	0
Printer for Water Bills	Water O&M	2,000
Gen Set for WTP1	Water O&M	150,000
Water Plant Evaluation	Water O&M	30,000
WTP #1 Brine Pit Replacement	Water O&M	5,000
<b>TOTAL</b>		<b>\$ 1,962,000</b>

**WATER SUBDIVISION DEVELOPMENT FEE**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Nofsinger/Dallas/Cruger Watermain Extension (Wash. 223)		
Engineering	Sub. Dev. Fees	\$ 20,000
Construction	Sub. Dev. Fees	180,000
Bus. Rte. 24 Water Main Loop	Sub. Dev. Fees	75,000
<b>TOTAL</b>		<b>\$ 275,000</b>

**MOTOR EQUIPMENT REPLACEMENT FUND (MERF)**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Vehicle/Equipment Replacement	MERF	\$ 547,617
<b>TOTAL</b>		<b>\$ 547,617</b>

**CAPITAL REPLACEMENT FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Equipment	Cap. Repl.	\$ 10,000
<b>TOTAL</b>		<b>\$ 10,000</b>

MOTOR EQUIPMENT REPLACEMENT FUND													
INVENTORY AND REPLACEMENT SCHEDULE													
Car #	Department	Year	FY Purch.	Asset #	Make/Model	VIN #	Plate #	MERF Replacement					
								Historical Cost	Replacement Cost	Life	Repl. FY	Budget	Funding
<b>POLICE DEPARTMENT</b>													
1	Police	2015	14-15	0143	Ford Explorer	1FMSK8AR9FGA41525	MP 11211	31,934	37,000	4	18-19	9,250	
2	Police	2016	15-16		Ford Explorer	1FMSK8ARXGGB54031	MP	36,008	40,527	4	19-20	10,132	
3	Police	2014	13-14	0136	Ford Explorer	1FMSK8AR5EGA38331	MP 6129	33,165	37,000	4	17-18	9,250	
4	Police	2014	13-14	0137	Ford Explorer	1FMSK8AR7EGA38332	MP 6128	33,165	37,000	4	17-18	9,250	
5	Police	2010	10-11	0113	Crown Vic	2FABP7BV3AX130885	K 664485	26,345	41,644	8	18-19	5,205	
6	Police	2011	11-12	0119	Ford Expedition	1FMJU1G5XBEF33720	MP 7310	31,642	42,893	4	17-18	fully funded	1,287
7	Police	2009	09-10	0107	Ford Explorer	1FMEU73EX9UA32417	MP 5356	27,077	38,110	4	16-17	38,110	1,110
8	Police	2016	15-16		Ford Explorer	1FMSK8AR8GGB54030	MP	36,008	40,527	4	19-20	10,132	
9	Police	2008	08-09	0104	Ford Expedition	1FMFU1655X8LA67377	N 464523	27,869	38,110	8	16-17	38,110	1,110
10	Police	2011	11-12	0117	Crown Vic	2FABP7BVXBX152075	MP 7309		46,870	8	19-20		5,859
11	Police	2008	08-09	0100	Crown Vic	2FAHP71V68X155527	MP 4308	21,205	38,110	8	16-17	38,110	1,110
12	Police	2007	11-12	0120	Chevrolet HHR	3GNDA33P87S639570	991 9088	13,025	37,000	8	17-18		4,625
13	Police	2006	05-06	0083	Crown Vic	SFAHP71W66X100971	MP 1578	24,267	37,000	8	17-18		4,625
14	Police	2010	12-13	0126	Crown Vic	2FABP7BV1AZ105614	MP 9011	24,241	37,000	8	18-19		4,625
Pending SOS	Police	2007	Forfeited		Chevrolet Equinox	2CNDL73F476048955			37,000	12	19-20		3,083
<b>MOWERS</b>													
	Cemetery	2004	04-05	0078	Cub Cadet M54-KW	4K203280014		6,399	7,869.96	7	16-17	8,879	2,597
	Streets											8,879	8,879
	Cemetery	2013	13-14	0138	Cub Cadet LZ54	1C122230009		7,399	9,100	7	20-21		1,506
	Cemetery	2003	03-04		Kubota B21	61949		23,490	33,491	12	16-17	33,500	2,791
	Streets	2015	15-16		John Deere 1600 (WAM)	1TC1600TKFF300111		48,250	59,341	7	22-23		8,477
	Streets	2015	14-15		John Deere 1500 - 72" deck	1TC1570VHFS10237		23,950	29,455	7	21-22		4,177
	Sewer	2005	05-06	0087	Ex-Mark LZ27KC72	513352		7,838	9,640	7	16-17	8,879	2,855
<b>EQUIPMENT</b>													
	Streets	2001	01-02		Hydraulic Hammer			8,000	12,838	15	17-18	fully funded	385
	Streets	1994	94-95	0009	Air Current Burner (Chipper)			15,700	28,309	15	16-17	43,150	14,841
	Streets	1996	96-97	0022	Asphalt Roller			9,996	18,054	20	16-17	40,000	22,849
	Streets	1998	98-99	0021	Planer for Skidsteer			7,700	13,907	20	18-19		695
	Water	1988	88-89		Hydra-Stop			23,590	42,606	20	18-19	fully funded	1,278
	W/S Mtnce.	2006	06-07	0091	Trash Pump - Godwin Trailer	0643278/19	M 95652	24,018	43,379	20	26-27		2,169
	Streets		15-16		Air Compressor			17,500	31,607	20	35-36		1,580
<b>PUBLIC WORKS/ADMINISTRATIVE</b>													
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	1HTWDAZRODH299246	M 191904	127,471	181,743	12	24-25		18,008
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	1HTWDAZRB6DH299249	M 191903	123,827	176,548	12	24-25		18,325
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4) (City Engr)	1FMJU1G55EFP3244	M 201040	30,126	42,952	12	26-27		1,839
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab (Mech)	1FTKR1ED9BP8A0019	M 188404	13,284	18,940	12	23-24		1,648
L-5	Streets	2006	05-06	0089	International 7400 5YD Single Axle	1HTWDAAN86J293859	M 157161	74,514	139,050	12	17-18		24,468
L-6	Streets	2016			International 7400 5YD Single Axle							20,000	20,000
L-7	Streets	2003	02-03	0039	International 7400 5YD Single Axle	1HTWDAAN73J069543	M 141671	66,672	135,000	12	16-17	135,000	3,201
L-8	W/S Mtnce.	2005	05-06	0090	Chevrolet C4500 Crew Cab w/ Pafco	1GBE4D1295F34095	M 155945	46,395	66,148	12	17-18		9,562
L-9	Streets	2007	06-07	0093	International 7400 5YD Single Axle	1HTWDAAN37J429770	M 61779	77,283	143,222	12	18-19		20,598
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Pafco Box	1GBOCVG4D140388	M 192223	28,764	41,011	12	25-26		3,173
L-11	Streets	2005	04-05	0073	International 7400 5YD Single Axle	1HTWDAAN35J056632	M 147968	73,052	135,000	12	16-17	135,000	3,004
L-12	Streets	2016	15-16		TYMCO 500X Street Sweeper	201609SNF54703BAH	M	252,500	339,339	10	25-26		76,555
L-13	Streets	2012	12-13	0130	Caterpillar 420FIT	JWJ00491	NO PLATES						19,333
L-14	W/S Mtnce.	2009	08-09	0106	Sterling - Vactor Truck	2FZAATBS79AAD8510	M 174828	262,617	352,935	10	19-20		32,517
L-15	W/S Mtnce.	2013	13-14	0141	Chevrolet C2500 w/ Pafco Box	1GB0CVCG6DF160419	M 199488	27,677	39,461	12	25-26		3,288
L-16	W/S Mtnce.	2011	10-11	0116	Ford E350 Sewer TV	1FDWE3FL5BDA48101	M 184584	110,340	148,288	10	21-22		21,840
L-17	Admin.	2011	10-11	0114	Ford Escape (PW Mngr)	1FMCUC9C78BKAE2845	M 184667	19,066	27,184	12	23-24		2,132
L-18	W/S Mtnce.	2013	13-14	0135	Ford F150 (4x4) Super Cab	1FTXE1EM2DKEB3682	M 194745	25,148	35,855	12	25-26		2,988
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Pafco Box	1GBOCVCG6DF150619	M 192224	25,403	36,219	12	24-25		2,938
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	1FTKR4EE3BP78244	M 186405	15,827	22,566	12	23-24		1,962
L-21	Streets	2016	15-16		Ford F250 (4x2)	1FTBF2A6XGEA72715	M	18,731	26,706	12	27-28		2,225
L-22	Admin.	2005	06-07	0096	Chevy Malibu	1G1ZT54865F234295	M 159574	14,910	21,258	12	18-19		2,239
L-23	Streets	2011	10-11	0115	International 7400 5YD Single Axle	1HTWDAZRSBJ394388	M 185955	121,877	161,197	12	22-23		15,184
L-24	Admin.	2008	08-09	0101	Chevrolet Trailblazer (City Admin)	IGNDT1356821443392	R 230621	21,386	30,491	12	20-21		2,619
L-25	Streets	2016	15-16		Ford F350 (4x2) 3YD Dump	1FDRF3G66GEA72718	M	23,262	33,166	12	27-28		2,764
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT	1FTKRAEE1BPA78243	M 187756	16,193	23,087	12	23-24		2,042
L-27	Sewer	2016	15-16		Ford F250 (4x2)	1FTBF2A61GEA72716	M	19,031	27,134	12	27-28		2,261
L-28	Streets	2016	15-16		Ford F250 (4x4)	1FTBF2B65GEA72717	M	21,661	30,883	12	27-28		2,574
L-29	Admin.	2010	10-11	0111	Ford Crown Vic	2FABP7BV8AX130039	M 201066	23,868	34,030	12	22-23		2,482
L-30	Streets	2008	06-07	0094	Ford F-250 (4x2)	1FTNF205X8EA08407	M 163833	15,615	22,263	12	18-19		2,909
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	1FDWF36558EA08408	M 163825	26,028	37,110	12	18-19		2,852
L-32	Sewer	2010	10-11	0112	Ford Crown Vic	2FABP7BV4AX130040	M 201065	23,951	34,148	12	22-23		2,467
L-33	Streets	2012	12-13	0131	Caterpillar 420FIT	JWJ00656	NO PLATES						19,333
L-35	W/S Mtnce.	2002	01-02	501-0005	Sewer Jetting Machine	2512	NO PLATES	24,030	37,438	15	17-18		1,560
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLx/KPS	0262CLTMM00798	NO PLATES						7,717
												547,617	516,082

CAPITAL REPLACEMENT FUND											
REPLACEMENT SCHEDULE BY FUNCTION											
	Purch. FY16-17	Funding	L/A	City Hall	Streets	Police	P/Z	ESDA	Wtr	Swr	Total
<i>City Hall</i>	-	18,750	5,000	3,125			2,500		4,063	4,062	18,750
<i>Streets</i>	-	4,456			4,456						4,456
<i>Police</i>	-	39,611				6,952		32,659			39,611
<i>Engineering</i>	10,000	12,000			4,000				4,000	4,000	12,000
<i>Distribution &amp; Collection</i>	-	12,248							6,124	6,124	12,248
<i>Water</i>	-	8,222							8,222		8,222
<i>Sewer</i>	-	12,889								12,889	12,889
	10,000	108,176	5,000	3,125	8,456	6,952	2,500	32,659	22,409	27,075	108,176
<i>Sokkia GPS - Cellular RTK L1/L2 Single Radio Uni</i>	10,000										

**CAPITAL IMPROVEMENT PROGRAM  
 PROPRIETARY FUNDS SUMMARY**

**SEWER FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Water Meters (see Water Fund)	Sewer Fund	Transfer to Water
Sanitary Sewer Rehab/Replacement	Sewer Fund	
2016 Sanitary Sewer Improvement		105,000
Lab equipment	Sewer Fund	28,000
Concrete Impr. - STP2 drying beds	Sewer Fund	50,000
PLC upgrades on lift stations	Sewer Fund	42,500
Frost property SSO remediation	Sewer Fund	25,000
<b>TOTAL</b>		<b>\$ 250,500</b>

**STP #2 Phase 2A CONSTRUCTION ACCOUNT**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
STP#2 Phase 2A Constr.		
Construction	Grant / Bond Proceeds	\$ 3,750,000
Bidding/Construction Engineering	Grant / Bond Proceeds	150,000
<b>TOTAL</b>		<b>\$ 3,900,000</b>

**STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
STP#2 Phase 2B Constr.		
Construction	Bond Proceeds	\$ 4,000,000
Permanent Easements	Bond Proceeds	90,000
Legal	Bond Proceeds	35,000
Construction Engineering	Bond Proceeds	250,000
<b>TOTAL</b>		<b>\$ 4,375,000</b>

**CAPITAL IMPROVEMENT PROGRAM  
 SPECIAL FUNDS SUMMARY**

**CEMETERY ACCOUNT**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Cremains Niche Memo.	Cemetery Fund	\$ 10,000
Misc.	Cemetery Fund	1,000
<b>TOTAL</b>		<b>\$ 11,000</b>

**POLICE DEPARTMENT SPECIAL PROJECTS FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
AED's	Tow & Impound	\$ 12,500
<b>TOTAL</b>		<b>\$ 12,500</b>

**MOTOR FUEL TAX FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Street Repair/Resurfacing	MFT Fund	\$ 500,000
Tornado Recovery Improve	MFT Fund	850,000
<b>TOTAL</b>		<b>\$ 1,350,000</b>

**STORM WATER MANAGEMENT ACCOUNT**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
School Street Detention - FEMA Haz Mitigation		
80% FEMA	Grant	\$ 200,000
20% Local Match	SWM/General Fund	50,000
Dieble Road Detention - Low Flow Modifications		
All Phases	SWM/General Fund	15,000
Undesignated	Storm Water Mgt.	0
<b>TOTAL</b>		<b>\$ 265,000</b>

**CAPITAL IMPROVEMENT PROGRAM  
 TIF FUNDS SUMMARY**

**TIF 2 (Downtown) FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
NW Quad Parking Lot Development		
Construction/Development	TIF 2	100,000
SE Alley (SkillSprout) sewer repl/over	TIF 2	20,000
Square parking lots	TIF 2	
Acquisition	TIF 2	125,000
Engineering	TIF 2	15,000
Zinser Place Improvements		
Engineering & Insp	TIF 2	20,000
Construction	TIF 2	350,000
Sidewalks		
Construction	TIF 2	50,000
Square Wall: Repairs	TIF 2	100,000
Other Improvements		
Decor. for light poles	TIF 2	2,000
Banners for new light poles	TIF 2	2,000
Streetscaping engineering	TIF 2	45,000
Misc. engineering/legal	TIF 2	20,000
Street furniture	TIF 2	20,000
Undesignated	TIF 2	0
<b>TOTAL</b>		<b>\$ 869,000</b>

**CAPITAL IMPROVEMENT PROGRAM  
 SPECIAL ASSESSMENTS/CAPITAL PROJECTS FUNDS SUMMARY**

**WASHINGTON 223 CAPITAL PROJECT FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
<b>Phase 1 - Nofsinger Intersection &amp; Dallas Extn</b>		
Construction	General Fund / Grant	\$ 3,000,000
Engineering	IDOT Grant	125,000
Inspection	General Fund / Spl Ovrly	0
<b>Phase 2 - Interior Development</b>		
Watermain Ext'n	TBD	
Sanitary Sewer	TBD	
Roadway	TBD	
<b>TOTAL</b>		<b>\$ 3,125,000</b>

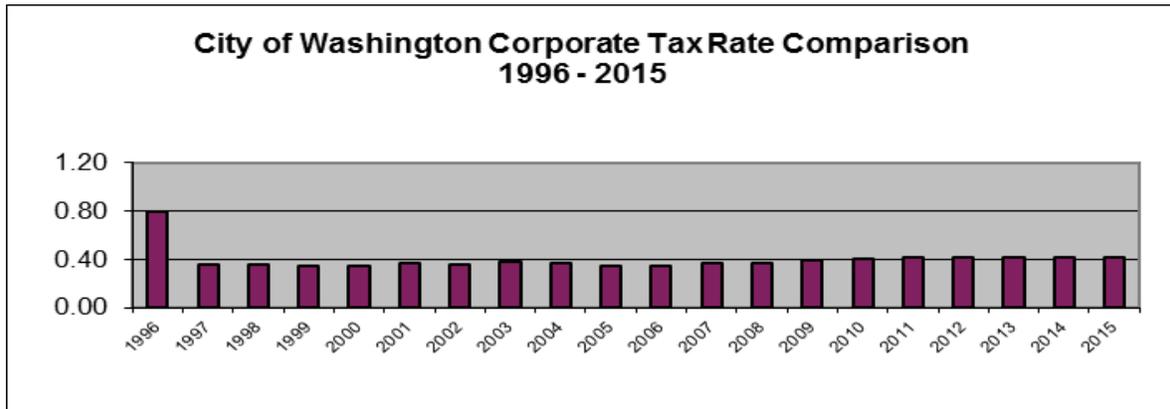
**FREEDOM PARKWAY/LAKESHORE DR. CAPITAL PROJECT FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
Construction	TBD	\$ 0
Engineering & Inspection	TBD	0
Legal & Land Acq./Easements	TBD	0
<b>TOTAL</b>		<b>\$ 0</b>

**RECREATION TRAIL EXTENSION PROJECT FUND**

<b>Description</b>	<b>Source of Funds</b>	<b>Budgeted FY16-17</b>
<b>Bus. Rte. 24-N. Cumm. To Rte. 8</b>		
Construction	ITEP Grant (Federal Funds)	\$ 525,000
Engineering	General Fund - Streets	50,000
<b>Cruger Rd.-N. Cummings to Nofsinger (Phase 1)</b>		
Construction	ITEP Grant (Federal Funds)	\$ 225,000
Engineering	General Fund - Streets	40,000
<b>Cruger Rd.-Nofsinger to Main St. (Phase 2)</b>		
Construction	TAP Grant (State Funds)	0
Engineering	General Fund - Streets	80,000
<b>TOTAL</b>		<b>\$ 920,000</b>

# PROPERTY TAX INFORMATION



CITY OF WASHINGTON WASHINGTON, ILLINOIS MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2015																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.4192
14	0.0863	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.4195
15	0.1056	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0982	0.0743	0.1086	0.0223	0.0095	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%	1.90%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.60%
1988	\$48,542,473	0.73%	\$584,107	16.58%	4.10%
1989	\$49,486,738	1.95%	\$616,175	5.49%	4.80%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.40%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.20%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.00%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.00%
1994	\$75,966,789	10.21%	\$778,379	5.03%	2.60%
1995	\$83,033,988	9.30%	\$798,307	2.56%	2.80%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.00%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.30%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.60%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.20%
2000	\$126,928,003	7.90%	\$433,510	3.31%	3.40%
2001	\$144,813,063	14.09%	\$495,840	14.38%	2.80%
2002	\$154,342,545	6.58%	\$559,337	12.81%	1.60%
2003	\$167,136,747	8.29%	\$628,601	12.38%	2.30%
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.70%
2005	\$201,006,532	13.60%	\$687,400	4.91%	3.40%
2006	\$223,223,855	11.05%	\$763,400	11.06%	3.20%
2007	\$250,528,233	12.23%	\$928,409	21.62%	2.80%
2008	\$270,622,514	8.02%	\$1,016,296	9.47%	3.80%
2009	\$291,456,522	7.70%	\$1,138,313	12.01%	-0.40%
2010	\$296,446,874	1.71%	\$1,216,203	6.84%	1.60%
2011	\$302,711,642	2.11%	\$1,263,300	3.87%	3.20%
2012	\$305,649,264	0.97%	\$1,287,395	1.91%	2.10%
2013	\$312,276,092	2.17%	\$1,309,093	1.69%	1.50%
2014	\$292,078,141	-6.47%	\$1,225,385	-6.39%	1.60%
2015	\$336,144,960	15.09%	\$1,410,250	15.09%	0.10%
2005 to 2015 Growth	\$135,138,428	67.23%	\$722,850	105.16%	22.90%
2010 to 2015 Growth	\$39,698,086	13.39%	\$194,047	15.96%	10.10%

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

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# EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget  
 FY 2016-17  
 City of Washington, IL

<b>FY16-17 EMPLOYEE DISTRIBUTION BY FUND</b>													
<b>Employees</b>	<b>Position</b>	<b>L/A</b>	<b>C.H.</b>	<b>Street</b>	<b>Police</b>	<b>P&amp;Z</b>	<b>T/EDC</b>	<b>Cem.</b>	<b>Water</b>	<b>Sewer</b>	<b>MERF</b>	<b>TIF2</b>	<b>Total</b>
Culotta	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
Randall	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
Richard	WTP Operator								1.00				1.00
Boyd	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
McCormick	Laborer I			0.10					0.45	0.45			1.00
McCombs	Foreman			1.00									1.00
Hines	Laborer I			1.00									1.00
Humphreys	Laborer I			1.00									1.00
Burgard	Laborer I			1.00									1.00
Fuller	Laborer I			1.00									1.00
Greenway	Laborer I			1.00									1.00
Burchette	Laborer I			0.10					0.45	0.45			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	Cust. Serv. Spec. I	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
<b>Full-Time Total</b>		<b>3.50</b>	<b>1.00</b>	<b>8.90</b>	<b>29.00</b>	<b>1.55</b>	<b>1.35</b>	<b>0.15</b>	<b>7.00</b>	<b>8.30</b>	<b>1.10</b>	<b>0.15</b>	<b>62.00</b>
<b>P-T Employees (FTE)</b>													
King	Bldg. Inspector					0.60							0.60
Baker	Cemetery Sexton							0.50					0.50
(All)	Telecommunicator				1.35								1.35
(All)	P-T Officers				1.35								1.35
(All)	P-T Pub. Works Laborers			0.50					0.25	0.25			1.00
(All)	Grounds Mtnce.			0.85				0.50					1.35
<b>Part-Time Total</b>		<b>0.00</b>	<b>0.00</b>	<b>1.35</b>	<b>2.70</b>	<b>0.60</b>	<b>0.00</b>	<b>1.00</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>6.15</b>
<b>FTE TOTAL</b>		<b>3.50</b>	<b>1.00</b>	<b>10.25</b>	<b>31.70</b>	<b>2.15</b>	<b>1.35</b>	<b>1.15</b>	<b>7.25</b>	<b>8.55</b>	<b>1.10</b>	<b>0.15</b>	<b>68.15</b>