

**City of Washington
Annual Budget
Fiscal Year Ending
April 30, 2020**

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

Aldermen

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Carol K. Moss, Ward II
Brett M. Adams, Ward II
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Staff

**Joan E. Baxter, City Controller
Edward E. Andrews, City Engineer
Michael D. McCoy, Chief of Police
Jon R. Oliphant, Planning & Development Director**

May 2019

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TRANSMITTAL LETTER

April 5, 2019

Mayor Manier & Members of the City Council:

Attached is the proposed budget for the City of Washington, Illinois for the fiscal year May 1, 2019 through April 30, 2020.

This document reflects the collaborative efforts of the City's elected officials and staff. Department Heads – Controller Joanie Baxter, City Engineer Ed Andrews, Planning & Development Director Jon Oliphant and Police Chief Mike McCoy along with Public Works Manager Kevin Schone and Deputy Police Chief Jeff Stevens – contributed their time and efforts in developing fiscal estimates and budget recommendations for their respective departments. The proposed budget is a true team effort.

A summary of the City of Washington's FY19-20 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.

EXPENSE OVERVIEW

The budget appropriates \$29,523,402 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2019, a \$5,865,877 or 24.8% increase compared to the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the City's core services (sanitary sewer, streets, public safety and water) account for almost 82% of total budgeted expenditures.

The proposed budget includes a significant reinvestment in the City's infrastructure, most notably to maintain aging streets and utility distribution systems. Capital expenditures are estimated to total over \$15.8M in the coming year, 53.4% of total budgeted expenses. See Capital Improvement Program summary for further detail (page 106).

Personnel expenses are estimated to total \$7.5M in FY19-20. They account for 25.5% of total expenditures and are projected to decrease 2.6% in comparison to the prior year budget. Total City employment (62.0 FTE) is down 3.0 FTE due to the full-year effect of consolidation of telecommunications along with an anticipated retirement. About 46% of the City's workforce is engaged in public safety services; 45% is committed to public works; 5.4% to general administration and 3.3% to planning, zoning and economic development. Joining the Intergovernmental Personnel Benefit Cooperative (IPBC) a few years ago has proven to be a wise decision in containing health insurance costs, as the City will be benefitting from a second consecutive year of decreased rates at renewal, which contributes to the decrease in personnel costs.

Operations costs are projected to increase by about \$500,116 or 11.4% 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; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities. An expense of \$250,000 or half of the increase is attributed to replacing a 20-year old accounting system.

Annual debt service expenses of \$1.3M are \$175,492 lower than the prior year and account for about 4.5% of total budgeted expenses. Of this total, \$529,446 is payable from sewer revenues, \$530,353 is payable from General Fund income, and \$261,355 from water revenues.

REVENUE OVERVIEW

Sales and use taxes make up the largest source of monies to fund the FY19-20 budget. These revenues are generated from four component parts: the 1% municipal sales tax (\$3.1M), the 1.25% home rule sales tax (\$2.1M), the newly enacted additional .5% Home Rule Sales Tax for infrastructure (\$840,000), and the local use tax (\$525,000).

Bonds and grants totaling \$6.395M make up the second largest revenue source including anticipated funding for Sewer Treatment Plant #2, Phase 2B (\$2.75M); and funding applied for a variety of other capital improvement projects including Nofsinger Realignment (\$1.8M); Freedom Parkway/Lakeshore Drive (\$752,500); Recreation Trail Extensions (\$255,840) and Safe Routes to Schools (\$400,000).

Surplus funds have resulted from an accumulation of funds and will be utilized for one-time capital projects totaling more than \$3M in the General Fund including the local match on some of the projects shown above. 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 continues to be the ability to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth. The goal of the water and sewer rate study currently underway is to put funding strategies in place to help with water and sewer infrastructure needs now and into the future. Street and stormwater infrastructure needs are also a concern and funding strategies must be adopted to insure adequate financing. Continued growth of key revenue sources is a crucial component of this funding strategy.

Another challenge remains in regard to 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. Staff will continue to closely monitor potential legislation affecting municipalities.

Management staff is looking forward to working with the City Council and our new City Administrator in continuing to serve our fine city in the year to come.

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BUDGET TRENDS AT A GLANCE

City of Washington, IL

	<u>FY 2019-20</u>		<u>FY 2018-19</u>		<u>CHANGE</u>
TOTAL BUDGETED EXPENSES	\$ 29,523,402		\$ 23,657,525	\$ 5,865,877	24.8%
by MAJOR SERVICE TYPE		% of Total			
Street Operations/Improvements	\$ 9,805,209	33.2%	\$ 6,626,147	\$ 3,179,062	48.0%
Public Safety (Police, Fire, ESDA)	5,548,632	18.8%	5,445,817	102,815	1.9%
Sanitary Sewer System	5,441,485	18.4%	4,318,827	1,122,658	26.0%
Water System	3,378,079	11.4%	3,071,736	306,343	10.0%
All Other (IMRF, Liab. Ins., SWM, etc.)	2,267,500	7.7%	1,337,000	930,500	69.6%
Planning/Zoning/Econ. Dev./TIF	1,606,612	5.4%	1,506,100	100,512	6.7%
General Administration	1,011,050	3.4%	866,750	144,300	16.6%
Washington Area Community Center	357,437	1.2%	359,250	(1,813)	-0.5%
Cemetery	107,400	0.4%	125,900	(18,500)	-14.7%
by MAJOR EXPENSE CLASSES		% of Total			
Capital Improvements	\$ 15,772,913	53.4%	\$ 10,032,740	5,740,173	57.2%
Personnel (Wages and Benefits)	7,536,480	25.5%	7,735,400	(198,920)	-2.6%
Operations (Utilities, Supplies, etc.)	4,892,855	16.6%	4,392,739	500,116	11.4%
Debt Service	1,321,154	4.5%	1,496,646	(175,492)	-11.7%

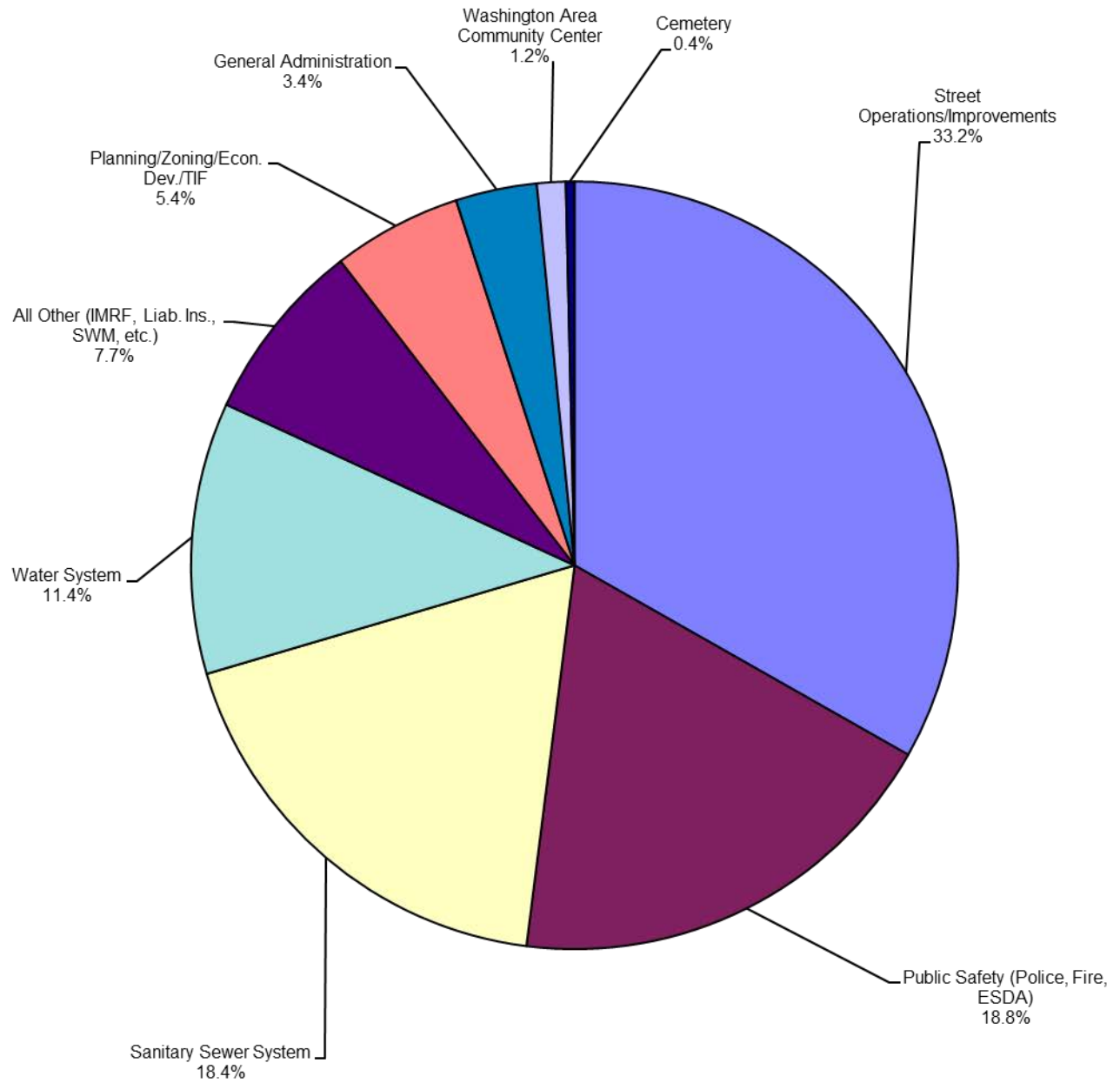
SOURCES OF MONIES TO FUND BUDGET					
	\$ 29,523,402		\$ 23,657,525	\$ 5,865,877	24.8%
by MAJOR REVENUE SOURCES		% of Total			
Sales Tax (Muni., HR, Use)	\$ 6,565,000	22.2%	\$ 6,190,000	\$ 375,000	6.1%
Bond/Grant/Insurance Proceeds	6,395,000	21.7%	3,277,400	3,117,600	95.1%
Fund Balances/Cash Reserves	6,211,596	21.0%	4,069,491	2,142,105	52.6%
Sewer Revenues (Fees, Charges, etc.)	2,659,140	9.0%	2,626,500	32,640	1.2%
Water Revenues (Fees, Charges, etc.)	1,848,800	6.3%	1,895,425	(46,625)	-2.5%
Income Tax Distribution	1,669,000	5.7%	1,570,000	99,000	6.3%
All Other	1,652,191	5.6%	1,588,130	64,061	4.0%
Property Taxes	1,647,675	5.6%	1,532,579	115,096	7.5%
Motor Fuel Taxes	420,000	1.4%	420,000	-	0.0%
TIF Funds	235,000	0.8%	223,000	12,000	5.4%
Telecommunications Tax	220,000	0.7%	265,000	(45,000)	-17.0%

EMPLOYMENT: FULL TIME EQUIVALENT					
		% of Total			
Public Safety	28.15	45.4%	30.15	(2.00)	-6.6%
Street Division	11.25	18.1%	11.25	-	0.0%
Sewer Division	8.80	14.2%	8.80	-	0.0%
Water Division	7.20	11.6%	7.20	-	0.0%
General Administration	3.40	5.5%	4.40	(1.00)	-22.7%
Planning/Zoning/Econ. Dev.	2.05	3.3%	2.05	-	0.0%
Cemetery Operation	1.15	1.9%	1.15	-	0.0%
TOTAL	62.00		65.00	(3.00)	-4.62%

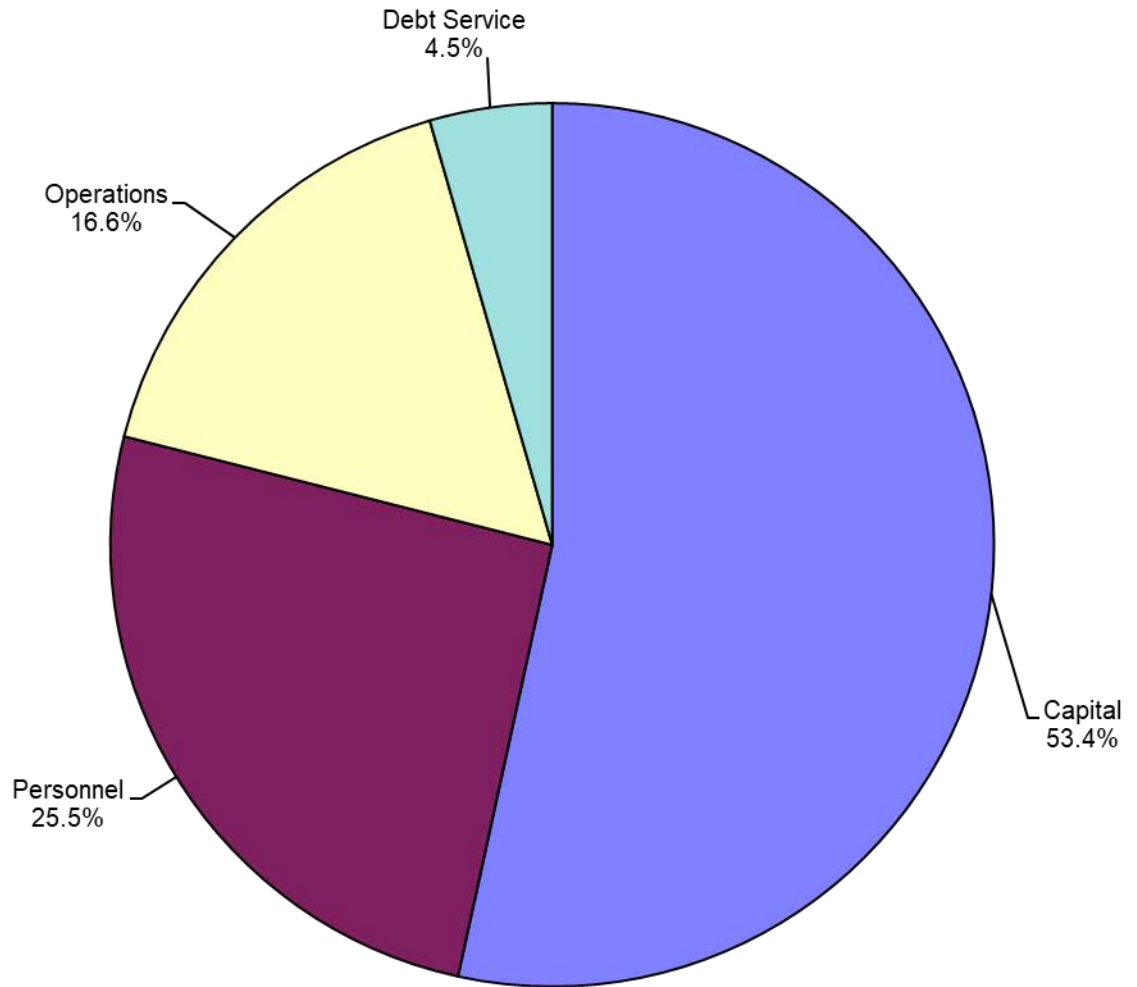
PROPERTY TAXES					
Tax Levy	\$ 1,647,675		\$ 1,532,579	\$ 115,096	7.5%
Tax Rate (per \$100 AV)	\$ 0.47290		\$ 0.44022	\$ 0.03268	7.4%
Equalized Assessed Valuation	\$ 352,825,709		\$ 351,511,395	\$ 1,314,314	0.4%
City Share of Total Tax Bill (Avg.)	N/A		5.29%		

UTILITY RATES					
Water Rates (per 1,000 gal.)	\$ 4.44		\$ 4.33	\$ 0.11	2.5%
Sewer Rates (per 1,000 gal.)	\$ 9.24		\$ 9.01	\$ 0.23	2.6%

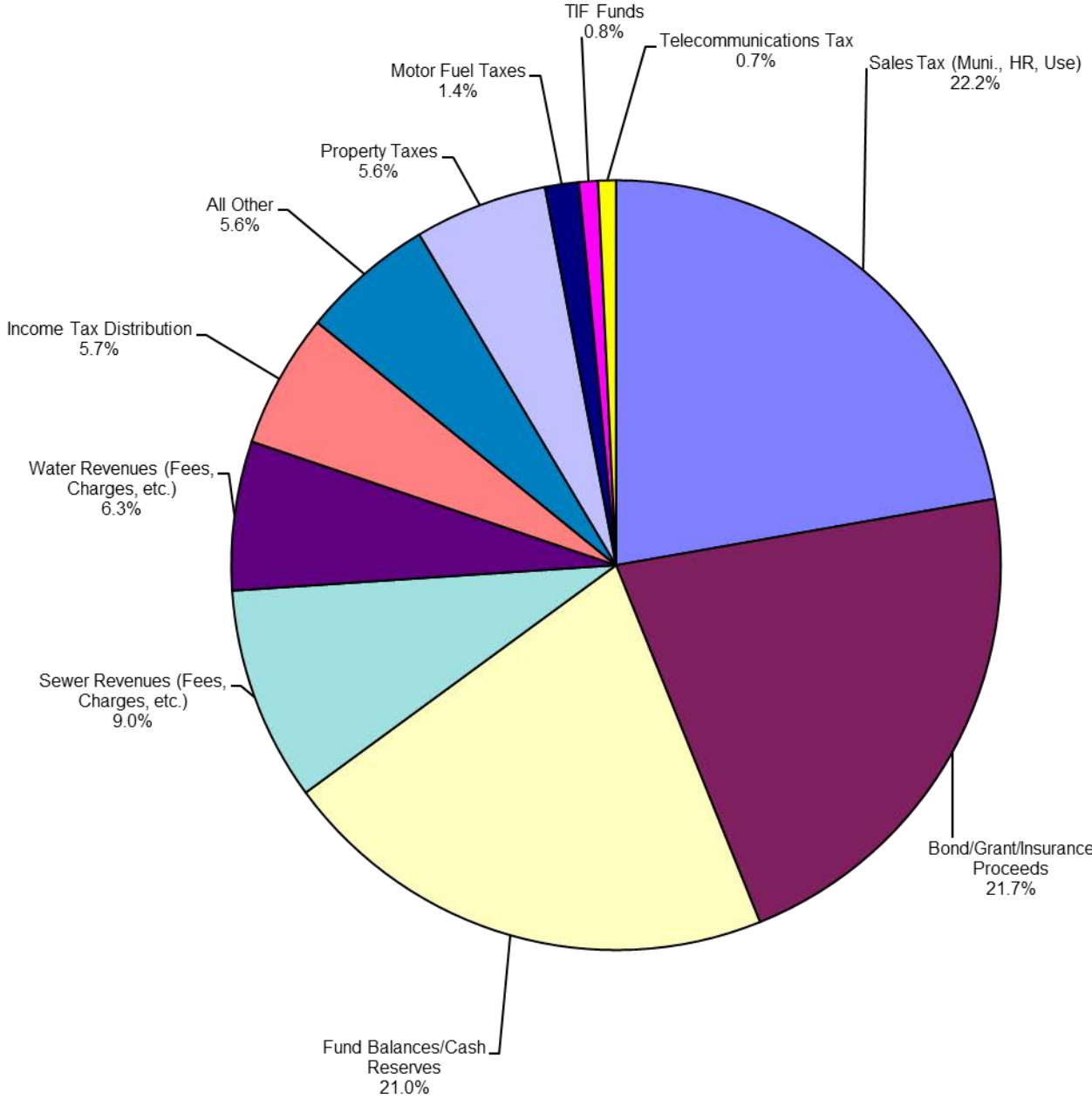
**Budgeted Expenses by Major Service Type
FY19-20**



**Budgeted Expenses by Major Expense Class
FY19-20**



**Budgeted Revenues by Major Revenue Source
FY19-20**



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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)**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
REVENUES:					
General	\$ 9,148,236	\$ 9,275,585	\$ 9,964,279	\$ 10,230,105	\$ 10,584,186
Proprietary	5,884,339	8,239,821	6,331,025	4,512,535	7,294,940
Special	2,287,235	1,660,054	1,881,500	2,980,139	2,107,110
Debt Service	91,329	129,659	80,000	1,110,000	110,000
SA/Cap. Proj.	689,306	275,698	1,331,230	335,577	3,215,570
TOTAL	\$ 18,100,445	\$ 19,580,817	\$ 19,588,034	\$ 19,168,356	\$ 23,311,806
EXPENDITURES:					
Personnel	\$ 7,264,246	\$ 7,544,837	\$ 7,735,400	\$ 7,301,391	\$ 7,536,480
Operations	3,158,520	3,462,344	4,392,739	3,825,948	4,892,855
Capital	8,357,781	5,387,927	10,032,740	2,757,304	15,772,913
Debt Service	1,335,029	1,547,045	1,496,646	6,323,189	1,321,154
Transfers	0	0	0	0	
TOTAL	\$ 20,115,576	\$ 17,942,153	\$ 23,657,525	\$ 20,207,832	\$ 29,523,402
Revenue Over/ (Under) Exp.	\$ (2,015,131)	\$ 1,638,664	\$ (4,069,491)	\$ (1,039,476)	\$ (6,211,596)

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GENERAL FUNDS SUMMARY (Restricted, Designated and Unrestricted) – Fund 100

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

Restricted/Designated General Fund accounts include the following:

- 1) Telecommunications Tax monies that are designated 911 consolidation expenses.
- 2) North Cummings Roadway Improvement Fund monies that are restricted solely for specified roadway improvements
- 3) Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Bal.			\$ 10,923,862	\$ 11,444,945	\$ 9,538,734
Unrestricted	\$ 8,413,840	\$ 7,966,104	\$ 8,683,079	\$ 11,178,538	\$ 9,307,075
<i>L/A</i>	808	710	1,500	2,200	1,400
<i>City Hall</i>	14,704	15,438	18,480	15,600	11,600
<i>Streets</i>	244,343	309,586	265,000	270,250	273,773
<i>Police</i>	480,719	687,580	702,100	703,346	675,511
<i>Tourism/EDC</i>	75,594	68,721	68,000	68,000	70,000
<i>Planning/Zoning</i>	0	0	0	0	0
<i>Fire/Rescue</i>	18,616	18,318	18,000	24,743	25,000
<i>N. Cumm. Road. Impr.</i>	2,212	23	0	0	0
<i>Telecommunications Tax</i>	297,449	302,044	265,000	248,000	243,000
TOTAL	\$ 9,548,285	\$ 9,368,524	\$ 10,021,159	\$ 12,510,677	\$ 10,607,369
EXPENDITURES:					
<i>Personnel</i>	\$ 4,994,185	\$ 5,299,311	\$ 5,296,640	\$ 5,086,631	\$ 5,175,500
<i>Operations</i>	1,676,500	1,773,572	2,386,724	2,099,589	2,790,698
<i>Capital</i>	44,600	2,247,260	1,309,400	935,541	2,424,200
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,209,263	1,453,770	2,338,491	6,315,627	3,216,262
TOTAL	\$ 7,924,548	\$10,773,913	\$ 11,331,255	\$ 14,437,388	\$ 13,606,660
Revenue Over (Under)					
Expend.	\$ 1,623,737	\$ (1,405,389)	\$ (1,310,096)	\$ (1,926,711)	\$ (2,999,301)
End. Cash Balance					\$ 6,539,434
Capital projects funded from Reserves:					
<i>N. Lawndale</i>	\$ 677,500			Unrestricted	\$ 5,114,073
<i>W. Holland</i>	287,500			Recycling Grant	(20,500)
<i>Stratford Bridge</i>	385,000			Tele. Tax	1,443,626
<i>SWM - N. Lawndale</i>	800,000			N. Cumm. Rd.	2,235
<i>Freedom Pkwy/Lakeshore</i>	412,500				<u>\$ 6,539,434</u>
<i>Nofsinger - match</i>	750,000				
	<u>\$ 3,312,500</u>				
			End. Bal. as a % of Total Revenue		<u>62%</u>
			End. Bal. as a % of Non-Capital Expenses		<u>73%</u>

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.

**GENERAL CORPORATE UNRESTRICTED
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 9,270,832	\$ 9,942,630	\$ 8,046,873
Min. Std. Bal. (a)					\$ 2,326,769
Surplus Funds					\$ 5,720,104
REVENUES:					
Tax:					
<i>Property</i>	\$ 350,333	\$ 194,529	\$ 195,579	\$ 194,566	\$ 336,075
<i>Sales</i>	2,943,954	3,010,442	3,060,000	3,137,500	3,100,000
<i>Local Use</i>	372,490	412,091	430,000	456,000	525,000
<i>Home Rule</i>	2,131,365	2,115,169	2,000,000	2,120,000	2,100,000
<i>Home Rule for Infrastructure</i>	0	0	700,000	690,000	840,000
<i>Prop.Repl.</i>	4,884	0	0	0	0
<i>State Inc.</i>	1,426,953	1,408,902	1,570,000	1,571,000	1,669,000
<i>Video Gaming Tax</i>	59,635	60,462	65,000	65,000	65,000
License:					
<i>Liquor</i>	33,634	30,081	32,000	30,000	30,000
<i>Video Gaming</i>	1,641	5,775	1,000	4,600	5,000
Franchise:					
<i>Ameren</i>	123,162	147,535	145,000	147,000	145,000
<i>Cable</i>	302,996	235,453	250,000	230,000	230,000
<i>Solid Waste</i>	2,000	2,000	2,000	2,000	2,000
<i>Electric Aggregation</i>	56,385	52,066	50,000	53,000	50,000
<i>Interest</i>	79,399	112,125	50,000	60,000	50,000
<i>Misc. Inc.</i>	5,407	23,998	2,500	15,000	5,000
<i>Sale of Equipment/Land</i>	10,972	0	0	0	0
Fines:					
<i>Court</i>	57,884	63,365	60,000	70,000	65,000
<i>Parking</i>	800	3,970	1,000	3,500	3,000
<i>Liquor</i>	0	0	1,000	0	1,000
<i>Ord. Viol.</i>	26,590	34,790	25,000	35,000	30,000
Fees:					
<i>Bld. & Signs</i>	35,905	29,444	25,000	32,000	25,000
<i>Forf. Bld. Fees</i>	1,400	1,700	1,000	1,000	1,000
<i>Var./Plats/Misc.</i>	2,436	1,550	2,000	1,500	2,000
<i>Enterprise Zone App. Fee</i>	5,607	12,879	7,500	24,000	20,000
<i>Yard Waste Stickers</i>	7,096	7,778	7,500	10,000	8,000
TOTAL COLLECTIONS	\$ 8,042,928	\$ 7,966,104	\$ 8,683,079	\$ 8,952,666	\$ 9,307,075
T/F From:					
<i>Stormwater Management</i>	0	0	0	1,225,872	0
<i>WACC Debt Service</i>	370,912	0	0	0	0
<i>Washington 223 Impr.</i>	0	0	0	1,000,000	0
TOTAL	\$ 8,413,840	\$ 7,966,104	\$ 8,683,079	\$ 11,178,538	\$ 9,307,075
EXPENDITURES:					
<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>	124,972	450,449	1,476,250	5,415,227	2,356,708
TOTAL	\$ 124,972	\$ 450,449	\$ 1,476,250	\$ 5,415,227	\$ 2,356,708
Revenue Over (Under) Expend.	\$ 8,288,868	\$ 7,515,655	\$ 7,206,829	\$ 5,763,311	\$ 6,950,367
Intra T/F	\$ 6,765,895	\$ 9,181,857	\$ 8,482,471	\$ 7,659,068	\$ 9,883,168
Net Rev. Over (Under) Exp.	\$ 1,522,973	\$ (1,666,202)	\$ (1,275,642)	\$ (1,895,757)	\$ (2,932,801)
End. Cash Balance					\$ 5,114,073
Min. Std. Bal. (a)					\$ 2,326,769
Surplus Funds					\$ 2,787,304

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
<i>Stormwater Mgmt.</i>			\$ 0	\$ 0	\$ 0	\$ 800,000
<i>WACC Debt Service Fund</i>			305,749	309,250	309,269	307,437
<i>Nofsinger Realignment Proj.</i>			25,924	859,000	8,800	750,000
<i>Washington 223 Debt Service Fund</i>			63,776	270,000	5,064,158	64,771
<i>Freedom Parkway/Lakeshore Dr. Cap. Proj.</i>			0	0	0	412,500
<i>ESDA</i>			55,000	38,000	33,000	22,000
TOTAL INTER-FUND TRANSFERS			\$ 450,449	\$ 1,476,250	\$ 5,415,227	\$ 2,356,708
TOTAL EXPENDITURES			\$ 450,449	\$ 1,476,250	\$ 5,415,227	\$ 2,356,708
Intra-Fund Transfers						
<i>L/A</i>			\$ 674,989	\$ 742,750	\$ 670,097	\$ 958,950
<i>City Hall</i>			74,603	85,248	83,528	49,228
<i>Streets</i>			3,791,403	2,883,201	2,413,894	4,041,741
<i>Police</i>			3,579,200	3,681,687	3,477,407	3,527,461
<i>Tourism/Economic Dev.</i>			102,850	81,675	69,740	65,675
<i>Planning, Zoning & Code Enforcement</i>			372,123	362,940	295,795	369,525
<i>Fire/Rescue</i>			586,689	644,970	648,607	870,588
TOTAL INTRA-FUND TRANSFERS			\$ 9,181,857	\$ 8,482,471	\$ 7,659,068	\$ 9,883,168
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 9,632,306	\$ 9,958,721	\$ 13,074,295	\$ 12,239,876

LEGISLATIVE/ADMINISTRATIVE ACCOUNT (Fund 100-01)

Core Service, Purpose or Function

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

**LEGISLATIVE/ADMINISTRATIVE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Water Fund</i>	404	355	750	1,100	700
<i>Sewer Fund</i>	404	355	750	1,100	700
<i>GF Unrestricted</i>	664,573	674,989	742,750	670,097	958,950
TOTAL	\$ 665,381	\$ 675,699	\$ 744,250	\$ 672,297	\$ 960,350
EXPENDITURES:					
<i>Personnel</i>	\$ 530,342	\$ 523,216	\$ 546,800	\$ 490,300	\$ 567,200
<i>Operations</i>	118,595	137,628	176,250	167,297	385,850
<i>Capital</i>	4,044	3,555	17,500	11,000	7,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	12,400	11,300	3,700	3,700	300
TOTAL	\$ 665,381	\$ 675,699	\$ 744,250	\$ 672,297	\$ 960,350
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
Mayor	1.00	1.00				
Aldermen	8.00	8.00				
City Clerk	0.85	0.85				
City Treasurer	1.00	1.00				
Elected Salaries			\$ 85,766	\$ 90,000	\$ 86,000	\$ 91,000
City Administrator	0.85	0.85				
Controller	0.80	0.80				
Accountant	0.80	0.80				
HR/Cust. Serv. Supervisor	0.70	0.70				
Customer Serv. Specialist	0.25	0.25				
Regular Salaries			269,832	320,000	250,000	342,000
P-T Accountant	0.00	0.00				
Part Time Wages			35,682	0	36,500	0
Overtime			10,012	10,000	12,000	10,000
Unused Sick Time			1,868	5,000	2,300	5,200
Group Insurance			97,992	99,000	82,000	96,000
Retiree Health Insurance			17,801	18,000	18,000	19,000
Health Savings Plan Contribution			3,480	3,500	2,800	3,200
Workers Comp. Insurance			437	600	350	400
Unemployment Insurance Tax			346	700	350	400
TOTAL FTE YEARS	14.25	14.25				
TOTAL PERSONNEL			\$ 523,216	\$ 546,800	\$ 490,300	\$ 567,200
Operations Detail						
Repair & Maint.-Equip. (Contr.)			\$ 2,637	\$ 2,500	\$ 3,400	\$ 2,900
Engineering Fees			4,372	0	0	0
Legal Fees			28,440	20,000	18,000	20,000
Liquor Code Enforce.-Legal			0	2,000	0	2,000
Data Processing Support			24,790	30,000	28,400	43,200
Professional Fees			6,100	9,200	8,700	11,000
Animal Control			13,360	14,000	13,360	14,000
Postage Expense			2,632	5,500	3,800	3,200
Communications			6,893	6,600	6,200	1,000
Publishing Fees			405	800	980	1,000
Printing Fees			3,878	8,000	4,600	6,500
Recruitment			74	500	28,000	1,100
Membership Dues			5,619	6,600	4,500	6,400
Training-Elected Officials			4,095	14,000	3,000	14,000
Training-Staff			1,048	5,000	1,700	5,000
Subscriptions			306	400	400	400
Reference Materials/Manuals			398	700	520	600
Software			1,592	3,500	5,000	203,700
Surety Bond Expenses			506	600	1,500	1,500
Lease/Rent Expense			3,422	3,500	0	3,500
Repair & Maint.-Equip. (Comm.)			1,956	1,800	1,500	1,800
Office Supplies			4,486	5,500	5,800	6,000
Misc. Equip.			949	2,000	2,000	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			7,097	15,000	15,000	14,500
Grant Disbursement			0	0	0	0
City Administrator Expense			0	2,500	0	2,500
Community Support			1,897	2,500	937	2,500
Yard Waste Stickers			8,000	8,000	10,000	10,000
Contingency			0	5,000	0	5,000
Bad Debt Expense			2,676	500	0	500
TOTAL OPERATIONS			\$ 137,628	\$ 176,250	\$ 167,297	\$ 385,850
Capital Detail						
Purchase:						
Building			\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0
Equipment			3,555	17,500	11,000	7,000
TOTAL CAPITAL			\$ 3,555	\$ 17,500	\$ 11,000	\$ 7,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
MERF			\$ 6,300	\$ 3,400	\$ 3,400	\$ 0
Capital Replacement Fund			5,000	300	300	300
TOTAL INTER-FUND TRANSFERS			\$ 11,300	\$ 3,700	\$ 3,700	\$ 300
TOTAL EXPENDITURES			\$ 675,699	\$ 744,250	\$ 672,297	\$ 960,350

CITY HALL ACCOUNT (Fund 100-02)

Core Service, Purpose or Function

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

**CITY HALL
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
<i>T/F From:</i>					
<i>GF Unrestr.</i>	\$ 74,793	\$ 74,603	\$ 85,248	\$ 83,528	\$ 49,228
<i>Water</i>	7,352	7,719	9,240	7,800	5,800
<i>Sewer</i>	7,352	7,719	9,240	7,800	5,800
TOTAL	\$ 89,497	\$ 90,041	\$ 103,728	\$ 99,128	\$ 60,828
EXPENDITURES:					
<i>Personnel</i>	\$ 44,634	\$ 47,539	\$ 57,600	\$ 47,700	\$ 0
<i>Operations</i>	28,886	29,655	34,800	30,600	51,000
<i>Capital</i>	12,852	3,019	1,500	11,000	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund T/F</i>	3,125	9,828	9,828	9,828	9,828
TOTAL	\$ 89,497	\$ 90,041	\$ 103,728	\$ 99,128	\$ 60,828
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR CITY HALL

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
<i>Custodian</i>	1.00	0.00				
<i>Regular Salaries</i>			\$ 45,468	\$ 45,500	\$ 45,500	\$ 0
<i>Overtime</i>			0	0	100	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			171	700	600	0
<i>Group Insurance</i>			0	9,000	0	0
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			389	800	500	0
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			1,179	1,100	1,000	0
<i>Uniform Rental</i>			332	500	0	0
TOTAL FTE YEARS	1.00	0.00				
TOTAL PERSONNEL			\$ 47,539	\$ 57,600	\$ 47,700	\$ 0
<u>Operations Detail</u>						
<i>R/M Building (Cont.)</i>			\$ 5,110	\$ 4,600	\$ 4,100	\$ 21,500
<i>R/M Equipment (Cont.)</i>			2,286	3,000	2,800	3,000
<i>Communications</i>			11,579	11,600	11,600	11,700
<i>Recruitment</i>			0	200	0	0
<i>Electricity</i>			4,464	6,000	4,500	5,000
<i>Heating</i>			1,743	1,900	1,500	1,800
<i>Property Insurance</i>			1,819	2,000	1,900	2,100
<i>R/M - Buildings (Comm.)</i>			420	1,000	500	1,400
<i>R/M-Equipment (Comm.)</i>			251	500	500	500
<i>Operating Supplies</i>			648	1,500	700	1,000
<i>Misc. Equipment</i>			165	1,000	1,000	1,000
<i>Janitorial Supplies</i>			840	1,000	1,000	1,000
<i>Misc. Expenses</i>			330	500	500	1,000
TOTAL OPERATIONS			\$ 29,655	\$ 34,800	\$ 30,600	\$ 51,000
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Bldg./Property</i>			\$ 3,019	\$ 0	\$ 11,000	\$ 0
<i>Equipment</i>			0	0	0	0
<i>System Engineering</i>			0	0	0	0
<i>Landscaping</i>			0	1,500	0	0
TOTAL CAPITAL			\$ 3,019	\$ 1,500	\$ 11,000	\$ 0
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>T/F to Capital Replacement Fund</i>			\$ 9,828	\$ 9,828	\$ 9,828	\$ 9,828
TOTAL INTER-FUND TRANSFERS			\$ 9,828	\$ 9,828	\$ 9,828	\$ 9,828
TOTAL EXPENDITURES			\$ 90,041	\$ 103,728	\$ 99,128	\$ 60,828

STREET ACCOUNT (Fund 100-03)

Core Service, Purpose or Function

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

**STREETS
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Street</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property Repl.</i>	7,964	3,824	7,000	7,500	8,000
<i>Fee:</i>					
<i>Sidewalk Reim.</i>	1,845	2,973	2,000	2,000	2,000
<i>Curb & Gutter Rest.</i>	0	0	0	0	0
<i>Road and Bridge</i>	200,484	212,777	220,000	216,500	220,000
<i>Grant Proceeds</i>	2,500	18,492	0	750	0
<i>Insurance Proceeds</i>	0	0	0	0	0
<i>Recycling Grant</i>	16,254	16,254	16,000	20,500	20,500
<i>Miscellaneous</i>	10,080	21,750	20,000	23,000	20,000
TOTAL COLLECTIONS	239,127	276,070	265,000	270,250	270,500
<i>T/F From:</i>					
<i>GF Unrestricted</i>	1,623,681	3,791,403	2,883,201	2,413,894	4,041,741
<i>Water Fund</i>	1,608	0	0	0	0
<i>Sewer Fund</i>	3,608	0	0	0	0
<i>GF Telecom Fund</i>	0	0	0	0	0
<i>Recreation Trail Ext.</i>	0	33,516	0	0	0
<i>Mallard Crossing SSA</i>	0	0	0	0	3,273
TOTAL BUDG. FUNDS	\$ 1,868,024	\$ 4,100,989	\$ 3,148,201	\$ 2,684,144	\$ 4,315,514
EXPENDITURES:					
<i>Personnel</i>	\$ 773,769	\$ 809,785	\$ 817,900	\$ 830,700	\$ 850,400
<i>Operations</i>	474,139	440,412	630,150	500,317	670,950
<i>Capital</i>	15,915	2,164,521	1,148,000	766,817	2,182,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	604,638	702,525	568,151	606,810	632,664
TOTAL	\$ 1,868,461	\$ 4,117,243	\$ 3,164,201	\$ 2,704,644	\$ 4,336,014
Revenue Over (Under) Expenditures	\$ (437)	\$ (16,254)	\$ (16,000)	\$ (20,500)	\$ (20,500)
RECYCLING GRANT					
<i>Recycling Grant BB</i>	\$ (19,164)	\$ (19,601)	\$ (48,601)	\$ (48,092)	\$ (73,042)
<i>Revenue</i>	16,254	16,254	16,000	20,500	20,500
<i>Expenditures</i>	16,691	44,745	53,000	45,450	48,850
<i>Recycling Grant EB</i>	\$ (19,601)	\$ (48,092)	\$ (85,601)	\$ (73,042)	\$ (101,392)
From Recycling Grant (limited to amount of grant)	\$ 437	\$ 16,254	\$ 16,000	\$ 20,500	\$ 20,500
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
Public Works Director	0.50	0.50				
Public Works Manager	0.60	0.60				
Street Supervisor	0.85	0.85				
Water/Sewer Distr. Supv.	0.10	0.10				
Street Foreman	1.00	1.00				
Laborers	5.45	5.45				
STP Operator	0.05	0.05				
Customer Serv. Specialist	0.25	0.25				
Regular Salaries			\$ 490,635	\$ 505,000	\$ 511,000	500,000
Alloc. to Recycling Grant			(25,796)	(27,000)	(27,000)	(28,500)
PW Seasonal	0.50	0.50				
Grounds Mtnc.	0.85	0.85				
Part-Time Wages			29,045	36,000	33,000	36,500
Overtime			22,072	28,000	24,000	25,000
Standby			5,150	5,000	5,700	6,000
Unused Sick Time			4,956	4,800	6,000	6,500
Group Insurance			199,868	175,000	194,000	216,000
Retiree Health Insurance			35,521	36,000	36,000	35,000
Health Savings Plan Contribution			5,527	6,400	6,100	7,400
Workers Comp. Insurance			37,857	42,000	37,500	42,000
Uniform Rental			3,792	4,000	3,500	3,500
Unemployment Insurance Tax			1,158	2,700	900	1,000
TOTAL FTE YEARS	10.15	10.15				
TOTAL PERSONNEL			\$ 809,785	\$ 817,900	\$ 830,700	\$ 850,400
Operations Detail						
R/M Building - Cont.			\$ 6,294	\$ 19,500	\$ 19,500	\$ 24,000
R/M Equipment - Cont.			2,647	2,500	2,350	3,500
R/M Sidewalk Repl. - Cont.			14,781	20,000	17,500	21,000
R/M Streetscaping - Cont.			15,424	22,500	22,500	25,000
R/M Street Misc. - Cont.			18,538	78,500	48,750	135,500
Engineering Fees			0	10,000	7,500	7,500
Legal Fees			4,792	6,500	5,000	6,500
Drug/Alcohol Testing			94	300	300	350
Data Processing Support			768	1,500	1,250	1,500
Professional Fees			9,171	12,500	12,500	15,000
Communications			11,096	11,500	9,020	10,000
Printing/Advertising			1,394	1,250	1,500	2,000
Membership Dues			175	1,100	1,060	1,100
Training			1,869	2,000	2,000	2,250
Ref. Materials/Manuals			37	250	400	250
Software			1,644	2,750	2,000	2,750
Electricity			70,777	72,500	47,500	50,000
Heating			11,906	10,000	6,530	11,000
Property Insurance			4,802	5,300	4,900	5,400
Lease/Rent Expense			10,272	28,200	7,000	25,000
R/M Buildings - Comm.			1,973	1,500	1,500	1,750
R/M Equipment - Comm.			5,266	3,500	5,140	5,500
R/M Asphalt - Comm.			15,174	25,000	22,500	25,000
R/M Pavement Marking - Comm.			5,964	8,500	5,000	5,000
R/M Snow/Ice Control - Comm.			67,553	100,000	122,500	120,000
R/M Sand/Gravel - Comm.			8,859	16,000	5,250	22,500
R/M Concrete & Flowable - Comm.			26,227	30,000	20,000	25,000
R/M Street Misc. - Comm.			51,356	55,000	30,000	40,000
Office Supplies			594	500	500	500
Operating Supplies			3,914	5,000	3,000	4,500
Health & Safety Equipment			3,704	3,500	3,500	3,750
Misc. Equipment			11,183	10,000	8,250	10,000
Recycling Grant Expenses			44,745	53,000	45,450	48,850
Misc. Expenses			7,419	10,000	8,667	9,000
TOTAL OPERATIONS			\$ 440,412	\$ 630,150	\$ 500,317	\$ 670,950
Capital Detail						
Purchase:						
Equipment			\$ 27,088	\$ 35,000	\$ 17,500	\$ 32,000
Bld./Property			214,889	175,500	75,000	120,000
System Construction			1,892,851	760,000	499,817	1,765,000
System Engineering			6,523	170,000	160,000	240,000
System Legal			2,110	5,000	5,000	5,000
Traffic Signals			21,060	2,500	9,500	20,000
TOTAL CAPITAL			\$ 2,164,521	\$ 1,148,000	\$ 766,817	\$ 2,182,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
S. Cummings DS Fund			\$ 63,355	\$ 0	\$ 0	\$ 0
Cruger Rd. DS Fund			68,999	0	0	0
MFT			0	0	0	0
MERF			427,000	390,000	390,000	370,000
Capital Replacement Fund			6,637	9,151	9,151	9,151
Safe Routes to Schools			0	0	0	134,011
Recreation Trail Ext.			136,534	169,000	207,659	119,502
TOTAL INTER-FUND TRANSFERS			\$ 702,525	\$ 568,151	\$ 606,810	\$ 632,664
TOTAL EXPENDITURES			\$ 4,117,243	\$ 3,164,201	\$ 2,704,644	\$ 4,336,014

POLICE ACCOUNT (Fund 100-04)

Core Service, Purpose or Function

The Washington Police Department is charged with the responsibility of preserving the peace and order of the City, protecting persons and property from harm, crime prevention and the apprehension of persons suspected of crimes and misdemeanors.

**POLICE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 360,251	\$ 497,316	\$ 535,700	\$ 532,891	\$ 535,300
<i>Property Repl.</i>	19,370	18,733	15,000	19,000	15,000
<i>Special Events</i>	8,764	45,041	10,000	10,000	10,000
<i>Misc. Income</i>	833	2,232	1,500	1,500	1,500
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Grant Proceeds</i>	0	300	1,900	2,171	3,650
<i>Training Reimb.</i>	9,797	44,680	24,000	25,000	25,000
<i>Reimb. from WCHS</i>	73,295	74,844	77,100	75,884	78,161
TOTAL COLLECTIONS	\$ 472,310	\$ 683,146	\$ 665,200	\$ 666,446	\$ 668,611
<i>T/F From:</i>					
<i>GF Unrestr.</i>	3,476,204	3,579,200	3,681,687	3,477,407	3,527,461
<i>GF Telecommunications</i>	0	21,000	239,189	218,189	237,000
<i>Pol. Spec. Proj.</i>	8,409	4,434	36,900	36,900	6,900
TOTAL	\$ 3,956,923	\$ 4,287,780	\$ 4,622,976	\$ 4,398,942	\$ 4,439,972
EXPENDITURES:					
<i>Personnel</i>	3,425,695	3,697,964	3,673,200	3,517,591	3,542,300
<i>Operations</i>	261,751	253,445	559,414	491,889	610,510
<i>Capital</i>	8,409	61,303	114,400	114,000	76,700
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	261,068	275,068	275,962	275,462	210,462
TOTAL	\$ 3,956,923	\$ 4,287,780	\$ 4,622,976	\$ 4,398,942	\$ 4,439,972
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
Police Chief	1.00	1.00				
Deputy Chief	1.00	1.00				
Sergeants/Sr. Detective	5.00	5.00				
Patrol Officers	15.00	15.00				
Police Services Admin. Officer	1.00	1.00				
Police Admin. Specialists	3.50	2.00				
Administrative Assistant	1.00	1.00				
Regular Salaries						
Officers			\$ 1,534,328	\$ 1,600,000	\$ 1,600,000	\$ 1,647,000
Police Administrative			364,576	290,000	220,000	228,000
P-T Salaries						
P-T Pol. Admin.	1.30	0.80	75,703	65,000	30,000	39,000
P-T Officers	1.35	1.35	63,577	59,000	71,000	65,000
Overtime-Officers			298,231	275,000	345,000	325,000
Overtime-Pol. Admin.			57,377	60,000	17,000	20,000
Unused Sick Time			24,421	35,000	27,000	30,000
Group Insurance			598,411	565,000	500,000	507,000
Retiree Health Insurance			74,161	74,000	74,000	50,000
Health Savings Plan Contribution			24,637	27,000	25,000	25,000
Workers Comp. Insurance			33,074	33,000	29,000	32,000
Clothing Allowance			29,761	32,000	25,000	21,000
Unemployment Insurance Tax			3,250	7,500	2,700	3,000
Police Pension Expense			516,457	550,700	551,891	550,300
TOTAL FTE YEARS	30.15	28.15				
TOTAL PERSONNEL			\$ 3,697,964	\$ 3,673,200	\$ 3,517,591	\$ 3,542,300
Operations Detail						
R/M Building-Cont.			\$ 34,569	\$ 27,145	\$ 22,800	\$ 27,100
R/M Equipment-Cont.			16,249	15,745	12,000	11,600
Legal Fees			53,410	75,000	44,000	62,000
Data Processing Support			7,887	9,200	8,500	25,800
Professional Fees			164	13,000	11,000	13,200
Postage Expense			1,679	1,800	3,200	3,500
Communications			23,428	26,175	30,000	40,575
Publishing Fees			0	700	200	500
Printing Fees			3,628	5,000	3,400	6,000
Recruitment			903	5,000	5,000	5,000
Membership Dues			9,477	8,685	4,500	7,500
Training			15,918	44,545	25,000	33,000
Subscriptions			396	1,300	900	1,500
Reference Materials/Manuals			295	295	0	0
Software			11,381	7,000	11,000	20,325
Property Insurance			5,775	6,500	6,000	6,500
Electricity			12,773	13,500	13,000	15,000
Heating			1,844	1,500	1,700	2,000
Lease/Rent Expense			5,832	6,935	6,800	7,760
Contractual Payments - TC3			0	239,189	239,189	237,000
R/M Buildings-Comm.			333	2,000	200	8,500
R/M Equipment-Comm.			844	2,500	1,100	10,450
Office Supplies			2,537	4,000	2,100	4,700
Operating Supplies			2,503	4,000	3,200	4,500
Misc. Equipment			12,539	8,000	6,800	12,500
Janitorial Supplies			1,076	1,400	1,000	5,000
Misc. Expenses			13,181	8,000	12,000	13,000
Firearms Training			12,867	15,300	15,300	20,000
Police Commission Expense			1,957	6,000	2,000	6,000
Misc. Grant Disbursement			0	0	0	0
TOTAL OPERATIONS			\$ 253,445	\$ 559,414	\$ 491,889	\$ 610,510
Capital Detail						
Purchase:						
Equipment			\$ 61,303	\$ 114,400	\$ 114,000	\$ 76,700
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			\$ 61,303	114,400	114,000	76,700
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
Police Special Proj. - DARE			\$ 0	\$ 500	\$ 0	\$ 0
Capital Replacement Fund			3,068	20,462	20,462	20,462
MERF			272,000	255,000	255,000	190,000
TOTAL INTER-FUND TRANSFERS			\$ 275,068	\$ 275,962	\$ 275,462	\$ 210,462
TOTAL EXPENDITURES			\$ 4,287,780	\$ 4,622,976	\$ 4,398,942	\$ 4,439,972

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**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Hotel/Motel</i>	\$ 62,704	\$ 28,721	\$ 68,000	\$ 68,000	\$ 70,000
<i>Penalty Revenue</i>	12,890	0	0	0	0
<i>Misc. Revenue</i>	0	40,000	0	0	0
<i>T/F from GF Unrestricted</i>	17,390	102,850	81,675	69,740	65,675
TOTAL	\$ 92,984	\$ 171,571	\$ 149,675	\$ 137,740	\$ 135,675
EXPENDITURES:					
<i>Personnel</i>	\$ 34,756	\$ 36,071	\$ 36,200	\$ 36,600	\$ 41,700
<i>Operations</i>	58,228	135,500	113,475	101,140	93,975
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 92,984	\$ 171,571	\$ 149,675	\$ 137,740	\$ 135,675
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
<i>P&D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	0.00	0.00				
<i>Regular Salaries</i>			\$ 31,575	\$ 32,000	\$ 32,000	\$ 32,500
<i>Unused Sick Time</i>			472	500	500	500
<i>Group Insurance</i>			3,487	3,100	3,500	8,100
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			537	600	600	600
<i>Unemployment Insurance Tax</i>			0	0	0	0
TOTAL FTE YEARS	0.35	0.35				
TOTAL PERSONNEL			\$ 36,071	\$ 36,200	\$ 36,600	\$ 41,700
<u>Operations Detail</u>						
<i>Contractual Services</i>			\$ 32,460	\$ 45,400	\$ 47,500	\$ 50,000
<i>Legal Fees</i>			2,769	500	7,000	3,000
<i>Membership Dues</i>			10,800	11,075	10,890	10,775
<i>Training</i>			775	1,500	950	1,300
<i>Subscriptions</i>			0	300	0	200
<i>Misc. Equipment</i>			0	100	0	100
<i>Misc. Expenses</i>			11	100	50	100
<i>Tourism Expenses</i>			10,500	12,500	15,000	12,500
<i>Econ. Development Expenses</i>			25,000	42,000	19,750	16,000
<i>Bad Debt Expense</i>			53,185	0	0	0
TOTAL OPERATIONS			\$ 135,500	\$ 113,475	\$ 101,140	\$ 93,975
<u>Capital Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 171,571	\$ 149,675	\$ 137,740	\$ 135,675

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GF Unrestricted</i>	294,454	372,123	362,940	295,795	369,525
TOTAL	\$ 294,454	\$ 372,123	\$ 362,940	\$ 295,795	\$ 369,525
EXPENDITURES:					
<i>Personnel</i>	\$ 184,989	\$ 184,736	\$ 164,940	\$ 163,740	\$ 173,900
<i>Operations</i>	104,865	182,787	190,400	124,731	187,825
<i>Capital</i>	0	0	3,000	2,724	1,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	4,600	4,600	4,600	4,600	6,300
TOTAL	\$ 294,454	\$ 372,123	\$ 362,940	\$ 295,795	\$ 369,525
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
<i>P&D Director</i>	0.55	0.55				
<i>Bldg. & Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 116,885	\$ 121,300	\$ 121,000	\$ 123,000
<i>Part-Time Wages</i>			22,450	0	0	0
<i>Overtime</i>			1,983	2,500	2,100	2,200
<i>Unused Sick Time</i>			1,809	1,900	1,800	1,900
<i>Group Insurance</i>			30,666	28,000	28,000	35,000
<i>Retiree Health Insurance</i>			7,266	7,300	7,300	7,800
<i>Health Savings Plan Contribution</i>			844	900	900	1,000
<i>Workers Comp. Insurance</i>			2,478	2,300	2,100	2,300
<i>Payroll Taxes</i>			355	540	540	500
<i>Uniform Allowance</i>			0	200	0	200
TOTAL FTE YEARS	1.55	1.55				
TOTAL PERSONNEL			\$ 184,736	\$ 164,940	\$ 163,740	\$ 173,900
Operations Detail						
<i>Mileage</i>			\$ 595	\$ 400	\$ 50	\$ 200
<i>R & M Equipment (Contr.)</i>			0	1,000	1,500	1,000
<i>Engineering Fees</i>			0	2,500	2,000	2,000
<i>Legal Fees</i>			32,814	34,000	25,000	34,000
<i>Data Processing Support</i>			0	750	0	750
<i>Consultation/Contractual</i>			128,666	121,800	72,900	119,765
<i>Postage Expenses</i>			734	1,000	600	1,000
<i>Communications</i>			674	1,100	700	900
<i>Publishing Fees</i>			706	1,600	1,050	1,600
<i>Printing Fees</i>			180	250	200	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			6,439	6,625	6,513	7,050
<i>Training</i>			1,871	3,550	3,085	3,760
<i>Subscriptions</i>			1,025	1,275	945	1,175
<i>Reference Materials</i>			652	1,600	824	1,575
<i>Software</i>			4,200	5,300	4,471	5,300
<i>Lease/Rent Expense</i>			2,820	0	0	0
<i>Office Supplies</i>			314	1,700	700	1,600
<i>Misc. Equipment</i>			476	950	943	900
<i>Miscellaneous Expense</i>			621	4,800	3,250	4,800
TOTAL OPERATIONS			\$ 182,787	\$ 190,400	\$ 124,731	\$ 187,825
Capital Detail						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 3,000	\$ 2,724	\$ 1,500
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 3,000	\$ 2,724	\$ 1,500
Debt Service Detail						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
<i>MERF</i>			\$ 2,100	\$ 2,100	\$ 2,100	\$ 3,800
<i>Capital Replacement Fund</i>			2,500	2,500	2,500	2,500
TOTAL INTER-FUND TRANSFERS			\$ 4,600	\$ 4,600	\$ 4,600	\$ 6,300
TOTAL EXPENDITURES			\$ 372,123	\$ 362,940	\$ 295,795	\$ 369,525

FIRE AND RESCUE ACCOUNT (Fund 100-07)

Core Service, Purpose or Function

The City provides for fire, rescue and emergency ambulance services to protect persons and property. These services are delivered via contracts with the Washington Volunteer Fire Department and the Northern Tazewell Fire Protection District.

**FIRE AND RESCUE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	18,616	18,318	18,000	24,743	25,000
<i>Misc.</i>	0	0	0	0	0
TOTAL COLLECTIONS	\$ 18,616	\$ 18,318	\$ 18,000	\$ 24,743	\$ 25,000
T/F From:					
<i>GF Unrestricted</i>	614,800	586,689	644,970	648,607	870,588
<i>GF Tele. Tax</i>	0	4,000	44,265	40,265	52,000
TOTAL BUDG. FUNDS	\$ 633,416	\$ 609,007	\$ 707,235	\$ 713,615	\$ 947,588
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	630,036	594,145	682,235	683,615	790,588
<i>Capital</i>	3,380	14,862	25,000	30,000	157,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0
TOTAL	\$ 633,416	\$ 609,007	\$ 707,235	\$ 713,615	\$ 947,588
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
R/M Building - Cont.			\$ 2,407	\$ 0	\$ 0	\$ 0
R/M Equipment - Cont.			1,088	1,000	1,200	3,000
Legal Fees			3,939	2,900	3,480	2,000
Property Insurance			2,523	2,800	2,600	3,000
WVFD & RS Payments			584,000	627,270	627,270	646,088
Equipment Funding			0	0	0	80,000
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	0	0	0
Contractual Payments - TC3			0	44,265	44,265	52,000
R/M Building - Comm.			0	500	600	1,000
R/M Equipment - Comm.			0	0	0	0
Misc. Expenses			188	3,500	4,200	3,500
TOTAL OPERATIONS			\$ 594,145	\$ 682,235	\$ 683,615	\$ 790,588
Capital Detail						
Purchase:						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bld./Property			14,862	25,000	30,000	157,000
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 14,862	\$ 25,000	\$ 30,000	\$ 157,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 609,007	\$ 707,235	\$ 713,615	\$ 947,588

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance		\$ 0	\$ 2,212	\$ 2,235	\$ 2,235
REVENUES:					
<i>Roadway Impr. Fee</i>	\$ 2,160	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	52	23	0	0	0
TOTAL COLLECTIONS	\$ 2,212	\$ 23	\$ 0	\$ 0	\$ 0
<i>T/F From Tele. Tax</i>	0	0	0	0	0
TOTAL BUDG. FUNDS	2,212	23	0	0	0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 2,212	\$ 23	\$ 0	\$ 0	\$ 0
Intra T/F	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 2,212	\$ 23	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 2,235

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	<i>FTE YEARS</i> <i>18-19</i>	<i>FTE YEARS</i> <i>19-20</i>	<i>ACTUAL</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>	<i>EST.ACT.</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
System construction			\$ 0	\$ 0	\$ 0	\$ 0
System engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
GF-Telecommunication Tax			\$ 0	\$ 0	\$ 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. Historically this tax had been used to fund capital projects with emphasis on street and storm water improvements; however, beginning in FY18-19, the tax is being used to fund 911 consolidation expenses paid to Tazewell County Consolidated Communications (TC3).

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Bal.			\$ 1,650,818	\$ 1,500,080	\$ 1,489,626
REVENUES:					
<i>Telecommunications Tax</i>	\$ 283,909	\$ 244,144	\$ 250,000	\$ 226,000	\$ 220,000
<i>Interest</i>	13,540	19,059	15,000	22,000	23,000
<i>IDOT Enhancement Grant</i>	0	0	0	0	0
TOTAL COLLECTIONS	297,449	263,203	265,000	248,000	243,000
T/F N. Cum. Rdway Imp.	0	0	0	0	0
T/F Rec. Trail Extension	0	38,841	0	0	0
TOTAL REVENUE	\$ 297,449	\$ 302,044	\$ 265,000	\$ 248,000	\$ 243,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	198,460	0	0	0	0
TOTAL	\$ 198,460	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 98,989	\$ 302,044	\$ 265,000	\$ 248,000	\$ 243,000
Intra T/F	0	25,000	283,454	258,454	289,000
Net Rev. Over (Under) Exp.	\$ 98,989	\$ 277,044	\$ (18,454)	\$ (10,454)	\$ (46,000)
End. Cash Balance					\$ 1,443,626

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Professional Fees			\$ 0	\$ 0	\$ 0	\$ 0
Rte. 8 Reimb. to IDOT			51,492	0	0	0
			\$ 51,492	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - System Engineering			0	0	0	0
Purchase - System Construction			0	0	0	0
Purchase - System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Storm Water Management			\$ 0	\$ 0	\$ 0	\$ 0
Dallas Road Improvement			0	0	0	0
Rec Trail Extension			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 51,492	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
GF Police			\$ 21,000	\$ 239,189	\$ 218,189	\$ 237,000
GF Fire & Rescue			4,000	44,265	40,265	52,000
TOTAL INTRA-FUND TRANSFERS			\$ 25,000	\$ 283,454	\$ 258,454	\$ 289,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 76,492	\$ 283,454	\$ 258,454	\$ 289,000

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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, 2019 are \$4.44 per 1,000 gallons. The rate increases each May 1 by the larger of CPI or 2.5%. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2016 as a funding source for debt service due to the meter replacement/AMR project.

**WATER FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 1,500,883	\$ 1,574,263	\$ 1,656,644
Min. Std. Bal. (a)					\$ 437,750
Surplus Funds					\$ 1,218,894
REVENUES:					
<i>Metered Sales</i>	\$ 1,373,142	\$ 1,356,443	\$ 1,486,250	\$ 1,370,000	\$ 1,405,000
<i>Pumphouse Sales</i>	3,604	3,706	4,500	7,000	5,000
<i>Penalty Charges</i>	19,480	24,263	20,000	23,000	20,000
<i>Water Meters</i>	7,140	6,300	7,000	7,500	7,000
<i>Water Construction</i>	3,000	1,900	3,000	1,500	2,000
<i>Interest</i>	16,022	21,093	15,000	28,000	25,000
<i>Forfeited Inspection Fees</i>	1,700	3,600	1,000	1,000	1,000
<i>Technology Fee</i>	190,055	286,505	282,000	290,000	285,000
<i>Loan Proceeds</i>	1,482,442	58,928	0	0	0
<i>Misc. Income</i>	1,822	2,372	1,000	500	1,000
TOTAL COLLECTIONS	\$ 3,098,407	\$ 1,765,110	\$ 1,819,750	\$ 1,728,500	\$ 1,751,000
T/F From:					
<i>Sewer</i>	15,813	13,070	21,125	9,500	16,875
<i>GF - Unrestr. Loan</i>	0	0	0	0	0
<i>Storm Water Mgmt.</i>	0	13,538	0	0	0
<i>Tornado Recovery (Water)</i>	0	0	0	0	0
<i>Tornado Recovery (Sewer)</i>	0	0	0	0	0
<i>Water Tower Reserve</i>	0	0	0	0	0
TOTAL REVENUE	\$ 3,114,220	\$ 1,791,718	\$ 1,840,875	\$ 1,738,000	\$ 1,767,875
EXPENDITURES:					
<i>Personnel</i>	\$ 618,908	\$ 598,902	\$ 635,200	\$ 606,200	\$ 641,950
<i>Operations</i>	409,609	425,696	671,110	457,835	662,375
<i>Capital</i>	1,736,446	726,348	619,750	138,000	953,750
<i>Debt Service</i>	160,784	297,766	261,315	269,234	261,315
<i>Inter-Fund T/F</i>	228,273	224,101	171,902	184,350	184,212
TOTAL EXPENDITURES	\$ 3,154,020	\$ 2,272,813	\$ 2,359,277	\$ 1,655,619	\$ 2,703,602
Revenue Over (Under) Expenditures	\$ (39,800)	\$ (481,095)	\$ (518,402)	\$ 82,381	\$ (935,727)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
Net Rev. Over (Under) Exp.	\$ (39,800)	\$ (481,095)	\$ (768,402)	\$ 82,381	\$ (1,185,727)
End. Cash Balance					\$ 470,917

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
City Administrator	0.05	0.05				
City Engineer	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
WTP Supervisor	0.90	0.90				
WTP Operator	0.90	0.90				
WTP Laborer	0.85	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.15	0.15				
Cust. Serv. Specialist	1.25	1.25				
Regular Salaries			\$ 371,590	\$ 405,000	\$ 385,000	\$ 415,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			6,374	6,100	6,000	6,200
Overtime			32,567	32,500	33,500	35,000
Standby			7,250	10,000	8,200	9,000
Unused Sick Time			2,998	6,500	3,700	6,500
Group Insurance			142,814	140,000	138,000	135,000
Retiree Health Insurance			16,364	17,500	17,500	19,200
Health Savings Plan Contribution			5,341	6,000	5,200	5,800
Unemployment Insurance Tax			538	900	600	650
Workers Comp. Insurance			11,179	8,000	6,300	7,100
Uniform Rental			1,887	2,700	2,200	2,500
TOTAL FTE YEARS	7.20	7.20				
TOTAL PERSONNEL			\$ 598,902	\$ 635,200	\$ 606,200	\$ 641,950
Operations Detail						
R/M - Building-Cont.			\$ 7,661	\$ 145,000	\$ 91,444	\$ 107,500
R/M-Equipment-Cont.			9,685	7,000	7,500	6,500
R/M-System-Cont.			20,185	17,500	49,501	32,750
Engineering Fees			0	25,000	7,500	35,000
Legal Fees			10,825	3,000	10,000	10,000
Drug & Alcohol Testing			51	200	200	200
Data Processing Support			7,111	15,750	19,500	19,750
Professional Fees			8,928	8,000	19,660	10,000
Water Testing			7,723	10,000	10,800	12,500
Postage Expenses			11,977	11,500	10,542	10,000
Communications			10,361	17,850	12,202	13,100
Printing/Advertising			2,342	3,250	227	3,250
Membership Dues			791	1,225	1,116	1,225
Training			2,104	7,250	1,001	3,750
Ref. Materials/Manuals			445	400	300	550
Software			1,906	3,700	4,650	4,000
Electricity			114,859	120,000	96,060	115,000
Heating			5,459	5,000	5,000	5,000
Property Insurance			5,502	6,600	5,800	6,200
Lease/Rent Expense			2,319	3,000	2,200	3,350
R/M-Building-Comm.			3,717	7,500	5,000	6,000
R/M-Equipment-Comm.			4,369	3,750	2,500	7,250
R/M-System-Comm.			34,012	32,500	33,870	35,000
Office Supplies			875	1,500	726	1,000
Operating Supplies			2,414	2,250	2,000	2,250
Health & Safety Equipment			2,697	22,135	4,500	17,500
Miscellaneous Equipment			6,607	5,000	8,000	7,500
Chemicals			27,187	37,500	27,500	37,500
Softener Salt			111,768	137,500	100,176	137,500
Lab/Testing Supplies			4,232	4,500	5,305	5,500
Miscellaneous Expenses			312	1,750	500	1,750
Bad Debts			4,933	4,000	4,000	4,000
TOTAL OPERATIONS			\$ 425,696	\$ 671,110	\$ 457,835	\$ 662,375
Capital Detail						
<i>Purchase:</i>						
Equipment			\$ 27,424	\$ 20,000	\$ 10,000	\$ 20,000
Legal			0	0	0	0
Bld./Property			58,406	12,500	3,500	5,000
System			546,552	395,000	90,500	770,000
System Engineering			67,825	150,000	15,000	125,000
Meters			26,141	42,250	19,000	33,750
TOTAL CAPITAL			\$ 726,348	\$ 619,750	\$ 138,000	\$ 953,750
Debt Service Detail						
AMR Loan - MCB			\$ 289,941	\$ 261,315	\$ 261,315	\$ 261,315
S. Cummings Impr. Bond			7,825	0	7,919	0
TOTAL DEBT SERVICE			\$ 297,766	\$ 261,315	\$ 269,234	\$ 261,315
Inter-Fund Transfer Detail						
T/F to MERF			\$ 130,000	\$ 78,000	\$ 78,000	\$ 95,000
T/F to Capital Replacement Fund			34,527	30,712	30,712	30,712
T/F to L/A			355	750	1,100	700
T/F to City Hall			7,719	9,240	7,800	5,800
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			34,000	35,200	35,200	36,000
T/F to IMRF			17,500	18,000	18,000	16,000
T/F to Stormwater Management			0	0	13,538	0
TOTAL INTER-FUND TRANSFERS			\$ 224,101	\$ 171,902	\$ 184,350	\$ 184,212
Intra-Fund Transfers						
Water Tower Reserve			\$ 0	\$ 250,000	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 250,000
TOTAL EXPENDITURES			\$ 2,272,813	\$ 2,609,277	\$ 1,655,619	\$ 2,953,602
Depreciation Expense						
System			\$ 465,870	\$ 380,000	\$ 480,000	\$ 500,000
Buildings			4,305	4,305	4,305	4,305
Equipment			505,597	38,000	520,000	550,000
TOTAL DEPRECIATION EXPENSE			\$ 975,772	\$ 422,305	\$ 1,004,305	\$ 1,054,305

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 \$865.50 per residential dwelling unit and \$2,581.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater. All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development.

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 494,659	\$ 496,145	\$ 513,145
REVENUES:					
<i>Subd. Dev. Fees</i>	\$ 28,860	\$ 0	\$ 17,000	\$ 1,000	\$ 17,300
<i>Main Ext. Fees</i>	0	0	0	0	0
<i>Interest</i>	1,891	6,486	4,000	16,000	18,000
<i>Misc. Income</i>	0	0	0	0	0
TOTAL	\$ 30,751	\$ 6,486	\$ 21,000	\$ 17,000	\$ 35,300
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	250,000	0	250,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
Revenue Over (Under) Expenditures	\$ 30,751	\$ 6,486	\$ (229,000)	\$ 17,000	\$ (214,700)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 30,751	\$ 6,486	\$ (229,000)	\$ 17,000	\$ (214,700)
End. Cash Balance					\$ 298,445

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	25,000	0	25,000
Purchase - System			0	225,000	0	225,000
TOTAL CAPITAL			\$ 0	\$ 250,000	\$ 0	\$ 250,000
Debt Service Detail						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 250,000	\$ 0	\$ 250,000
Intra-Fund Transfers						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 250,000

WATER CONNECTION FEE ACCOUNT (Fund 500-02)

Core Service, Purpose or Function

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

**WATER CONNECTION FEE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 727,264	\$ 728,440	\$ 748,665
REVENUES:					
<i>Connection Fees</i>	\$ 12,653	\$ 8,715	\$ 10,375	\$ 6,225	\$ 8,300
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Water O & M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	7,590	9,345	10,000	14,000	15,000
TOTAL	\$ 20,243	\$ 18,060	\$ 20,375	\$ 20,225	\$ 23,300
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 20,243	\$ 18,060	\$ 20,375	\$ 20,225	\$ 23,300
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 20,243	\$ 18,060	\$ 20,375	\$ 20,225	\$ 23,300
End. Cash Balance					\$ 771,965

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase System</i>						
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
<i>Water Fund</i>						
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

WATER TOWER RESERVE ACCOUNT (Fund 500-03)

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 251,473	\$ 253,421	\$ 288,591
REVENUES:					
<i>Rental Income</i>	\$ 31,163	\$ 32,097	\$ 33,200	\$ 33,060	\$ 34,200
<i>Interest</i>	898	3,100	1,100	8,000	5,000
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&M</i>	0	0	250,000	0	250,000
TOTAL	\$ 32,061	\$ 35,197	\$ 284,300	\$ 41,060	\$ 289,200
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	23,140	23,140	15,000	5,890	25,000
<i>Capital</i>	0	0	500,000	0	500,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 23,140	\$ 23,140	\$ 515,000	\$ 5,890	\$ 525,000
Revenue Over (Under) Expenditures	\$ 8,921	\$ 12,057	\$ (230,700)	\$ 35,170	\$ (235,800)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 8,921	\$ 12,057	\$ (230,700)	\$ 35,170	\$ (235,800)
End. Cash Balance					\$ 52,791

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R/M-System-Cont.			\$ 4,300	\$ 15,000	\$ 5,890	\$ 25,000
Engineering Fees			18,319	0	0	0
Legal Fees			521	0	0	0
TOTAL OPERATIONS			\$ 23,140	\$ 15,000	\$ 5,890	\$ 25,000
<u>Capital Detail</u>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	50,000	0	0
Purchase - System			0	450,000	0	500,000
TOTAL CAPITAL			\$ 0	\$ 500,000	\$ 0	\$ 500,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 23,140	\$ 515,000	\$ 5,890	\$ 525,000
<u>Intra-Fund Transfers</u>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 23,140	\$ 515,000	\$ 5,890	\$ 525,000

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, 2019 are \$9.24 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**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 4,403,299	\$ 5,040,893	\$ 5,965,205
Min. Std. Balance					628,625
Surplus Funds					\$ 5,336,580
REVENUES:					
<i>Metered Sales</i>	\$ 2,286,460	\$ 2,194,895	\$ 2,250,000	\$ 2,200,000	\$ 2,255,000
<i>N. Tazewell Wtr Dist.</i>	151,605	145,141	150,000	160,000	164,000
<i>Penalty Charges</i>	41,935	51,820	45,000	47,000	45,000
<i>Grant Proceeds</i>	0	0	0	0	0
<i>Interest</i>	29,222	44,245	15,000	70,000	50,000
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Misc. Income</i>	448	3,406	500	500	500
TOTAL COLLECTIONS	2,509,670	2,439,507	2,460,500	2,477,500	2,514,500
T/F From:					
<i>GF Unrestricted</i>	0	0	0	0	0
<i>STP2 Constr. Phase 2A</i>	0	3,811,205	0	88,795	0
<i>STP2 Constr. Phase 2B</i>	0	0	0	0	0
<i>Sewer Conn.</i>	0	19,735	47,600	46,493	48,000
<i>Sewer Bond 1997 Reserve</i>	0	0	202,116	202,116	0
<i>Sewer Bond 1997 Depr.</i>	0	0	145,000	145,000	0
<i>Sewer Bond 1997 P & I</i>	0	0	44,826	44,913	0
TOTAL REVENUE	\$ 2,509,670	\$ 6,270,447	\$ 2,900,042	\$ 3,004,817	\$ 2,562,500
EXPENDITURES:					
<i>Personnel</i>	\$ 735,808	\$ 723,379	\$ 784,500	\$ 729,100	\$ 782,250
<i>Operations</i>	400,729	456,442	591,400	509,650	591,100
<i>Capital</i>	202,401	244,159	496,000	193,600	680,000
<i>Debt Service</i>	282,869	284,594	238,000	232,447	240,000
<i>Inter-Fund Transfers</i>	241,752	296,624	290,423	277,708	274,883
TOTAL	\$ 1,863,559	\$ 2,005,198	\$ 2,400,323	\$ 1,942,505	\$ 2,568,233
Revenue Over (Under) Expenditures	\$ 646,111	\$ 4,265,249	\$ 499,719	\$ 1,062,312	\$ (5,733)
Intra-Fund Transfers	\$ 2,420,088	\$ 1,880,871	\$ 0	\$ 138,000	\$ 0
Net Rev. Over (Under) Exp.	\$ (1,773,977)	\$ 2,384,378	\$ 499,719	\$ 924,312	\$ (5,733)
End. Cash Balance					\$ 5,959,472

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
STP Supervisor	1.00	1.00				
STP Operator	0.95	0.95				
Water/Sewer Distr. Supv.	0.45	0.45				
Water Plant Supv.	0.10	0.10				
WTP Operator	0.10	0.10				
Laborers	3.90	3.90				
Meter Reader	0.00	0.00				
Cust. Serv. Specialists	1.25	1.25				
HR/Cust. Serv. Supv.	0.15	0.15				
			\$ 461,022	\$ 515,000	470,000	520,000
PW Seasonal	0.25	0.25				
Part Time Wages			6,374	6,600	12,000	6,500
Overtime			34,744	39,000	39,000	42,000
Standby			8,390	10,000	8,500	10,000
Unused Sick Time			4,512	8,000	4,200	8,000
Group Insurance			164,131	164,000	155,000	150,000
Retiree Health Insurance			22,204	23,000	23,000	26,000
Health Savings Plan Contribution			6,014	6,900	5,900	7,200
Unemployment Insurance Tax			512	1,000	600	650
Workers Comp. Insurance			12,678	9,000	8,000	9,000
Uniform Rental			2,798	2,000	2,900	2,900
TOTAL FTE YEARS	8.80	8.80				
TOTAL PERSONNEL			\$ 723,379	\$ 784,500	\$ 729,100	\$ 782,250
Operations Detail						
R/M-Building-Cont.			\$ 13,346	\$ 23,000	\$ 17,000	\$ 23,000
R/M-Equipment-Cont.			5,895	14,500	7,250	17,000
R/M-System-Cont.			43,716	61,000	45,000	53,000
Engineering Fees			227	50,000	25,000	25,000
Legal Fees			12,276	5,000	5,000	15,000
Drug & Alcohol Testing			74	250	200	250
Data Processing Support			6,351	14,750	12,700	15,750
Professional Fees			6,746	8,500	15,500	8,500
Sewer Testing			6,142	7,000	6,500	9,200
Postage Expenses			11,867	10,000	12,000	10,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			10,693	13,000	11,900	13,000
Printing/Advertising			1,605	2,500	2,250	2,500
Membership Dues			15	250	250	250
Training			2,128	3,500	3,000	3,500
Reference Materials/Manuals			603	500	450	500
Software			2,364	3,150	3,150	3,150
Electricity			166,565	175,000	150,000	175,000
Heating			5,134	5,000	2,000	5,000
Property Insurance			9,534	11,000	12,500	14,000
Lease/Rent Expense			3,397	6,500	4,500	6,500
Contractual Services			15,389	27,000	40,500	35,000
R/M-Building-Comm.			5,435	12,500	7,000	12,500
R/M-Equipment-Comm.			3,341	7,000	5,000	7,000
R/M-System-Comm.			34,898	28,000	37,500	34,000
Office Supplies			1,170	1,500	1,150	1,500
Operating Supplies			3,782	5,000	4,000	5,000
Health & Safety Equipment			3,500	4,000	3,800	4,000
Miscellaneous Equipment			11,670	10,000	9,500	10,000
Chemicals			24,733	36,500	23,250	36,500
Lab/Testing Supplies			5,578	8,000	6,500	8,000
Supplies-Filter Sand			0	0	0	0
Miscellaneous Expenses			2,500	2,500	300	2,500
Bad Debts			10,768	10,000	10,000	10,000
TOTAL OPERATIONS			\$ 456,442	\$ 591,400	\$ 509,650	\$ 591,100
Capital Detail						
Purchase:						
Equipment			\$ 87,418	\$ 26,000	\$ 10,500	\$ 15,000
Bldg./Property			0	35,000	0	155,000
System			156,741	385,000	183,100	465,000
System Engineering			0	50,000	0	45,000
TOTAL CAPITAL			\$ 244,159	\$ 496,000	\$ 193,600	\$ 680,000
Debt Service Detail						
Cummings/Cruger Sanitary Sewer Bond			\$ 64,697	\$ 0	\$ 0	\$ 0
S. Cummings Impr. Bond			22,240	0	0	0
STP2 Exp. 1997 (MCB)			197,657	0	0	0
STP2 IEPA Loan, Phase 2A			0	238,000	232,447	240,000
STP2 IEPA Loan, Phase 2B			0	0	0	0
TOTAL DEBT SERVICE			\$ 284,594	\$ 238,000	\$ 232,447	\$ 240,000
Inter-Fund Transfer Detail						
T/F to Water			\$ 13,070	\$ 21,125	\$ 9,500	\$ 16,875
T/F to MERF			170,000	139,000	139,000	130,000
T/F to Capital Replacement Fund			40,980	53,508	53,508	53,508
T/F to L/A			355	750	1,100	700
T/F to City Hall			7,719	9,240	7,800	5,800
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			42,500	44,300	44,300	45,000
T/F to IMRF			22,000	22,500	22,500	23,000
TOTAL INTER-FUND TRANSFERS			\$ 296,624	\$ 290,423	\$ 277,708	\$ 274,883
TOTAL EXPENDITURES			\$ 2,005,198	\$ 2,400,323	\$ 1,942,505	\$ 2,568,233
Intra-Fund Transfers						
T/F to STP2 Construction, Phase 2A			\$ 1,794,422	\$ 0	\$ 23,000	\$ 0
T/F to STP2 Construction, Phase 2B			86,449	0	115,000	0
TOTAL INTRA-FUND TRANSFERS			\$ 1,880,871	\$ 0	\$ 138,000	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 3,886,069	\$ 2,400,323	\$ 2,080,505	\$ 2,568,233
Depreciation Expense						
System			\$ 622,889	\$ 650,000	\$ 650,000	\$ 675,000
Buildings			51,854	3,000	55,000	60,000
Equipment			14,260	16,500	16,500	20,000
			\$ 689,003	\$ 669,500	\$ 721,500	\$ 755,000

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 \$865.50 per residential dwelling unit and \$2,581.50 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater. All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development.

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 70,792	\$ 70,919	\$ 72,719
REVENUES:					
<i>Subd. Dev. Fees</i>	\$ 28,860	\$ 0	\$ 17,000	\$ 0	\$ 17,300
<i>T/F from Sewer O & M</i>	0	0	0	0	0
<i>T/F from SWM</i>	0	0	0	0	0
<i>Interest</i>	255	927	1,000	1,800	2,000
<i>Miscellaneous</i>	0	0	0	0	0
TOTAL REVENUE	\$ 29,115	\$ 927	\$ 18,000	\$ 1,800	\$ 19,300
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 29,115	\$ 927	\$ 18,000	\$ 1,800	\$ 19,300
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 29,115	\$ 927	\$ 18,000	\$ 1,800	\$ 19,300
End. Cash Balance					\$ 92,019

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
SWM			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer Capital Project Fund			0	0	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

SEWER CONNECTION FEE ACCOUNT (Fund 501-02)

Core Service, Purpose or Function

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

**SEWER CONNECTION FEE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 2,521,516	\$ 2,531,833	\$ 2,279,503
REVENUES:					
<i>Connection Fees</i>	\$ 100,371	\$ 77,706	\$ 108,000	\$ 64,755	\$ 86,340
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Swr Bd Res (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Depr (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Constr</i>	0	0	0	0	0
<i>Interest</i>	31,118	34,888	40,000	30,000	35,000
TOTAL REVENUE	\$ 131,489	\$ 112,594	\$ 148,000	\$ 94,755	\$ 121,340
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 131,489	\$ 112,594	\$ 148,000	\$ 94,755	\$ 121,340
Intra-Fund Transfers	341,040	356,345	353,194	347,085	333,446
Net Rev. Over (Under) Exp.	\$ (209,551)	\$ (243,751)	\$ (205,194)	\$ (252,330)	\$ (212,106)
End. Cash Balance					\$ 2,067,397

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail						
<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
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers						
T/F to Sewer O & M			\$ 19,735	\$ 47,600	\$ 46,493	\$ 48,000
T/F to STP2 Construction, Phase 2A			0	0	0	0
T/F to Sewer Bond P & I - IEPA Loan Ph. 2A			0	0	0	0
T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A			0	0	0	0
T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A			0	0	0	0
T/F to Sewer Bond P & I - 2009 IEPA Loan			289,446	289,446	285,846	285,446
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			47,164	16,148	14,746	0
TOTAL INTRA-FUND TRANSFERS			\$ 356,345	\$ 353,194	\$ 347,085	\$ 333,446
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 356,345	\$ 353,194	\$ 347,085	\$ 333,446

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 44,826	\$ 44,913	\$ 0
REVENUES:					
<i>Interest</i>	\$ 172	\$ 587	\$ 0	\$ 0	\$ 0
<i>T/F From: Sewer O & M</i>	0	0	0	0	0
TOTAL	\$ 172	\$ 587	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	44,826	44,913	0
TOTAL	\$ 0	\$ 0	\$ 44,826	\$ 44,913	\$ 0
Revenue Over (Under) Expenditures	\$ 172	\$ 587	\$ (44,826)	\$ (44,913)	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>1997 IEPA Loan Principal</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>1997 IEPA Loan Interest</i>			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Sewer Fund</i>			0	44,826	44,913	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 44,826	\$ 44,913	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 44,826	\$ 44,913	\$ 0

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 202,116	\$ 202,116	\$ 0
REVENUES:					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	202,116	202,116	0
TOTAL	\$ 0	\$ 0	\$ 202,116	\$ 202,116	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ (202,116)	\$ (202,116)	\$ 0
End. Cash Balance					\$ 0

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

Core Service, Purpose or Function

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

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

	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET
	16-17	17-18	18-19	18-19	19-20
Beg. Cash Balance			\$ 145,000	\$ 145,000	\$ 0
REVENUES:					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	145,000	145,000	0
TOTAL	\$ 0	\$ 0	\$ 145,000	\$ 145,000	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ (145,000)	\$ (145,000)	\$ 0
End. Cash Balance					\$ 0

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 133,794	\$ 134,569	\$ 134,569
REVENUES:					
<i>Interest</i>	\$ 302	\$ 775	\$ 0	\$ 3,600	\$ 4,000
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	289,440	289,446	289,446	285,846	285,446
TOTAL	\$ 289,742	\$ 290,221	\$ 289,446	\$ 289,446	\$ 289,446
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	289,446	289,446	289,446	289,446	289,446
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
Revenue Over (Under)					
Expenditures	\$ 296	\$ 775	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 134,569

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>2009 IEPA Loan Principal</i>			289,446	289,446	289,446	289,446
TOTAL DEBT SERVICE			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 289,446	\$ 289,446	\$ 289,446
REVENUES:					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 289,446

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 505,405	\$ 506,807	\$ 521,553
REVENUES:					
<i>Interest</i>	\$ 1,713	\$ 6,393	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	51,600	47,164	16,148	14,746	0
TOTAL	\$ 53,313	\$ 53,557	\$ 16,148	\$ 14,746	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 53,313	\$ 53,557	\$ 16,148	\$ 14,746	\$ 0
End. Cash Balance					\$ 521,553

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Loan Proceeds</i>	\$ 0	\$ 3,811,205	\$ 0	\$ 88,795	\$ 0
<i>Interest</i>	633	1,740	0	0	0
<i>T/F From</i>					
<i>Sewer O&M</i>	2,262,885	1,794,422	0	23,000	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL REVENUE	\$ 2,263,518	\$ 5,607,367	\$ 0	\$ 111,795	\$ 0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	3,699,035	619,535	0	23,000	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 3,699,035	\$ 619,535	\$ 0	\$ 23,000	\$ 0
Revenue Over (Under)					
Expenditures	\$ (1,435,517)	\$ 4,987,832	\$ 0	\$ 88,795	\$ 0
Intra-Fund Transfers	0	3,811,205	0	88,795	0
Net Rev. Over (Under) Exp.	\$ (1,435,517)	\$ 1,176,627	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

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

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System			\$ 535,989	\$ 0	\$ 0	\$ 0
System Engineering			83,546	0	23,000	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 619,535	\$ 0	\$ 23,000	\$ 0
<u>Debt Service Detail</u>						
IEPA Loan - Phase 2A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 619,535	\$ 0	\$ 23,000	\$ 0
<u>Intra-Fund Transfers</u>						
Sewer O & M			\$ 3,811,205	\$ 0	\$ 88,795	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 3,811,205	\$ 0	\$ 88,795	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 4,430,740	\$ 0	\$ 111,795	\$ 0

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Loan Proceeds</i>	\$ 0	\$ 0	\$ 1,772,500	\$ 0	\$ 2,747,500
<i>T/F From</i>					
<i>Sewer O&M</i>	157,203	86,449	0	115,000	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL REVENUE	\$ 157,203	\$ 86,449	\$ 1,772,500	\$ 115,000	\$ 2,747,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	176,323	73,901	1,772,500	115,000	2,747,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 176,323	\$ 73,901	\$ 1,772,500	\$ 115,000	\$ 2,747,500
Revenue Over (Under)					
Expenditures	\$ (19,120)	\$ 12,548	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ (19,120)	\$ 12,548	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

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

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System			\$ 0	\$ 1,560,000	\$ 25,000	\$ 2,560,000
System Engineering			73,901	175,000	90,000	187,500
System Legal			0	37,500	0	0
TOTAL CAPITAL			\$ 73,901	\$ 1,772,500	\$ 115,000	\$ 2,747,500
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 73,901	\$ 1,772,500	\$ 115,000	\$ 2,747,500
<u>Intra-Fund Transfers</u>						
Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 73,901	\$ 1,772,500	\$ 115,000	\$ 2,747,500

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**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 1,958,623	\$ 1,961,828	\$ 2,157,672
REVENUES:					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 7,400	\$ 6,300	\$ 3,400	\$ 3,400	\$ 0
<i>GF Streets</i>	455,000	427,000	390,000	390,000	370,000
<i>GF Police</i>	248,000	272,000	255,000	255,000	190,000
<i>GF P/Z</i>	2,100	2,100	2,100	2,100	3,800
<i>Cemetery</i>	9,800	11,000	9,000	9,000	9,000
<i>Water</i>	146,000	130,000	78,000	78,000	95,000
<i>Sewer</i>	127,000	170,000	139,000	139,000	130,000
<i>Pol. Spec. Proj. (Drug Enf.)</i>	0	0	0	37,196	0
<i>Interest</i>	16,435	22,787	20,000	20,000	20,000
<i>Insurance Proceeds</i>	0	0	0	0	0
<i>Fuel Sales</i>	12,900	15,195	15,000	15,000	15,000
<i>Miscellaneous</i>	49	1,016	0	500	0
<i>Sale of Equipment</i>	0	0	0	0	0
TOTAL	\$ 1,024,684	\$ 1,057,398	\$ 911,500	\$ 949,196	\$ 832,800
EXPENDITURES:					
<i>Personnel</i>	\$ 108,840	\$ 111,049	\$ 111,840	\$ 108,870	\$ 112,010
<i>Operations</i>	257,386	277,913	325,510	325,113	341,800
<i>Capital</i>	461,495	603,056	554,200	319,369	449,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 827,721	\$ 992,018	\$ 991,550	\$ 753,352	\$ 903,310
Revenue Over (Under) Expenditures	\$ 196,963	\$ 65,380	\$ (80,050)	\$ 195,844	\$ (70,510)
End. Cash Balance					\$ 2,087,162

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
<i>Public Works Manager</i>	0.10	0.10				
<i>Mechanic</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 72,447	\$ 74,000	\$ 73,000	\$ 75,000
<i>Overtime</i>			4,970	4,500	5,500	6,000
<i>Standby</i>			0	500	190	500
<i>Unused Sick Time</i>			1,060	1,200	780	1,200
<i>Group Insurance</i>			28,026	26,000	25,500	25,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			1,090	1,200	1,100	1,200
<i>Payroll Taxes</i>			75	140	100	110
<i>Workers Comp. Insurance</i>			2,649	2,500	2,200	2,500
<i>Uniform Rental</i>			732	1,800	500	500
TOTAL FTE YEARS	1.10	1.10				
TOTAL PERSONNEL			\$ 111,049	\$ 111,840	\$ 108,870	\$ 112,010
<u>Operations Detail</u>						
<i>R/M-Contractual</i>			\$ 50,544	\$ 47,500	\$ 67,500	\$ 60,000
<i>Drug & Alcohol Testing</i>			12	50	50	50
<i>Professional Fees</i>			0	300	0	500
<i>Communications</i>			0	0	0	0
<i>Membership Dues</i>			0	660	0	0
<i>Training</i>			455	500	450	500
<i>Reference Materials/Manuals</i>			0	0	0	250
<i>Property Insurance</i>			29,504	32,500	32,000	32,500
<i>Lease/Rent Expense</i>			5,603	6,500	7,000	7,000
<i>R/M-Commodities</i>			50,555	55,000	59,766	60,000
<i>Operating Supplies</i>			1,749	2,000	1,713	2,000
<i>Miscellaneous Equipment</i>			1,911	2,500	1,500	2,500
<i>Fuel</i>			134,494	175,000	154,384	175,000
<i>Misc. Expenses</i>			3,086	3,000	750	1,500
TOTAL OPERATIONS			\$ 277,913	\$ 325,510	\$ 325,113	\$ 341,800
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Vehicles & Equipment</i>			\$ 603,056	\$ 554,200	\$ 319,369	\$ 449,500
TOTAL CAPITAL			\$ 603,056	\$ 554,200	\$ 319,369	\$ 449,500
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 992,018	\$ 991,550	\$ 753,352	\$ 903,310
<u>Depreciation Expense</u>						
<i>Motorized Equipment</i>			\$ 312,828	\$ 250,000	\$ 250,000	\$ 350,000

CAPITAL REPLACEMENT FUND (Fund 505)

Core Service, Purpose or Function

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

**CAPITAL REPLACEMENT FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 262,783	\$ 263,524	\$ 412,299
REVENUES:					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 5,000	\$ 5,000	\$ 300	\$ 300	\$ 300
<i>GF City Hall</i>	3,125	9,828	9,828	9,828	9,828
<i>GF Streets</i>	8,456	6,637	9,151	9,151	9,151
<i>GF Police</i>	13,068	3,068	20,462	20,462	20,462
<i>GF P/Z</i>	2,500	2,500	2,500	2,500	2,500
<i>Pol. Spec. Proj.</i>	15,008	15,008	15,008	15,008	15,008
<i>ESDA</i>	32,659	32,659	21,849	21,849	21,849
<i>Water</i>	22,409	34,527	30,712	30,712	30,712
<i>Sewer</i>	27,075	40,980	53,508	53,508	53,508
<i>Interest</i>	399	2,242	1,600	3,800	4,500
<i>Miscellaneous</i>	0	0	0	0	0
TOTAL	\$ 129,699	\$ 152,449	\$ 164,918	\$ 167,118	\$ 167,818
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	7,500	0	44,290	18,343	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 7,500	\$ 0	\$ 44,290	\$ 18,343	\$ 0
Revenue Over (Under) Expenditures	\$ 122,199	\$ 152,449	\$ 120,628	\$ 148,775	\$ 167,818
End. Cash Balance					\$ 580,117

SUPPORTING DETAIL FOR CAPITAL REPLACEMENT FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 44,290	\$ 18,343	\$ 0
TOTAL CAPITAL			\$ 0	\$ 44,290	\$ 18,343	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 44,290	\$ 18,343	\$ 0
<u>Depreciation Expense</u>						
<i>Equipment</i>			\$ 1,500	\$ 600	\$ 1,800	\$ 2,000

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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**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 260,198	\$ 305,924	\$ 282,914
REVENUES:					
<i>Footings</i>	\$ 0	\$ 2,600	\$ 1,500	\$ 1,500	\$ 1,500
<i>Grave Sales</i>	44,150	20,000	30,000	20,000	25,000
<i>Columbarium Niche Sales</i>	5,400	2,700	10,000	8,000	10,000
<i>Interment Fees</i>	50,000	34,250	35,000	30,000	35,000
<i>Interest</i>	1,282	3,044	2,500	3,500	4,000
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Miscellaneous Inc.</i>	680	783	500	500	500
TOTAL	\$ 101,512	\$ 63,377	\$ 79,500	\$ 63,500	\$ 76,000
EXPENDITURES:					
<i>Personnel</i>	\$ 69,710	\$ 59,230	\$ 69,600	\$ 67,190	\$ 70,250
<i>Operations</i>	15,146	10,216	31,300	10,320	12,150
<i>Capital</i>	5,780	0	25,000	0	25,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	9,800	11,000	9,000	9,000	9,000
TOTAL	\$ 100,436	\$ 80,446	\$ 134,900	\$ 86,510	\$ 116,400
Revenue Over (Under) Expenditures	\$ 1,076	\$ (17,069)	\$ (55,400)	\$ (23,010)	\$ (40,400)
End. Cash Balance					\$ 242,514

SUPPORTING DETAIL FOR CEMETERY FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
Street/Cemetery Supervisor	0.15	0.15				
Regular Salaries			\$ 10,683	\$ 11,000	\$ 10,500	\$ 11,000
City Clerk	0.15	0.15	7,599	7,900	7,900	8,200
Cemetery Sexton	0.50	0.50				
Grounds Mtnce.	0.50	0.50				
Part Time Wages			31,545	40,100	39,000	41,000
Standby			0	0	0	0
Overtime			411	1,000	900	1,000
Unused Sick Time			80	200	150	200
Group Insurance			4,494	4,800	4,700	4,500
Retiree Health Insurance			2,063	2,100	2,100	2,300
Health Savings Plan Contribution			0	0	0	0
Uniform Rental			0	0	0	0
Workers Comp. Insurance			2,163	2,200	1,800	1,900
Unemployment Insurance Tax			192	300	140	150
TOTAL FTE YEARS	1.30	1.30				
TOTAL PERSONNEL			\$ 59,230	\$ 69,600	\$ 67,190	\$ 70,250
Operations Detail						
R/M Equipment-Cont.			\$ 0	\$ 200	\$ 0	\$ 250
R/M Grounds-Cont.			7,027	17,250	7,099	7,500
Engineering Fees			0	0	0	0
Legal Fees			0	1,500	0	0
Consultation Fees			0	6,000	0	0
Postage			230	200	168	200
Communications			417	425	450	425
Electricity			1,396	750	1,181	1,250
Property Insurance			230	300	236	300
Lease/Rent Expense			0	200	0	200
R/M Equipment-Comm.			120	250	100	150
R/M Grounds-Comm.			300	2,500	487	500
Office Supplies			75	75	50	75
Operating Supplies			34	0	50	50
Miscellaneous Equipment			66	1,250	500	750
Misc. Expenses			321	400	0	500
Bad Debt Expense			0	0	0	0
TOTAL OPERATIONS			\$ 10,216	\$ 31,300	\$ 10,320	\$ 12,150
Capital Detail						
Purchase:						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
System			0	0	0	0
Cemetery Impr.			0	25,000	0	25,000
Engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 25,000	\$ 0	\$ 25,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
MERF			\$ 11,000	\$ 9,000	\$ 9,000	\$ 9,000
TOTAL INTER-FUND TRANSFERS			\$ 11,000	\$ 9,000	\$ 9,000	\$ 9,000
TOTAL EXPENDITURES			\$ 80,446	\$ 134,900	\$ 86,510	\$ 116,400

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**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 38,077	\$ 54,252	\$ 57,813
REVENUES:					
Tax:					
<i>Property</i>	\$ 3,274	\$ 3,312	\$ 3,300	\$ 3,290	\$ 3,300
<i>Interest</i>	143	409	100	750	800
<i>Miscellaneous Inc.</i>	0	0	0	0	0
T/F From:					
<i>GC Unrestricted</i>	37,500	55,000	38,000	33,000	22,000
<i>Police Spec. Proj.</i>	0	0	0	0	0
TOTAL	\$ 40,917	\$ 58,721	\$ 41,400	\$ 37,040	\$ 26,100
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	6,738	3,739	9,330	11,630	12,550
<i>Capital</i>	0	0	5,000	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	32,659	32,659	21,849	21,849	21,849
TOTAL	\$ 39,397	\$ 36,398	\$ 36,179	\$ 33,479	\$ 34,399
Revenue Over (Under) Expenditures	\$ 1,520	\$ 22,323	\$ 5,221	\$ 3,561	\$ (8,299)
End. Cash Balance					\$ 49,514

SUPPORTING DETAIL FOR ESDA FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
R & M Bldg. (Contr.)			\$ 0	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			832	3,500	8,000	500
Communications			0	0	0	0
Property Insurance			484	530	530	650
Lease/Rent Expense			2,040	2,100	2,100	2,400
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			383	500	500	6,500
Miscellaneous Equipment			0	2,500	500	2,500
Miscellaneous Expenses			0	200	0	0
TOTAL OPERATIONS			\$ 3,739	\$ 9,330	\$ 11,630	\$ 12,550
Capital Detail						
Purchase - Equipment			\$ 0	\$ 5,000	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 5,000	\$ 0	\$ 0
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
Capital Replacement Fund			\$ 32,659	\$ 21,849	\$ 21,849	\$ 21,849
TOTAL INTER-FUND TRANSFERS			\$ 32,659	\$ 21,849	\$ 21,849	\$ 21,849
TOTAL EXPENDITURES			\$ 36,398	\$ 36,179	\$ 33,479	\$ 34,399

AUDIT FUND (Fund 202)

Core Service, Purpose or Function

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

**AUDIT FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance	\$ 26,675	\$ 32,312	\$ 38,312	\$ 38,887	\$ 42,087
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 31,587	\$ 31,829	\$ 29,000	\$ 29,000	\$ 29,000
<i>Interest</i>	155	447	100	700	800
TOTAL	\$ 31,742	\$ 32,276	\$ 29,100	\$ 29,700	\$ 29,800
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	26,105	25,610	29,000	26,500	29,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 26,105	\$ 25,610	\$ 29,000	\$ 26,500	\$ 29,000
Revenue Over (Under) Expenditures	\$ 5,637	\$ 6,666	\$ 100	\$ 3,200	\$ 800
End. Cash Balance					\$ 42,887

SUPPORTING DETAIL FOR AUDIT FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Consultation Fees</i>			\$ 25,610	\$ 29,000	\$ 26,500	\$ 29,000
TOTAL OPERATIONS			\$ 25,610	\$ 29,000	\$ 26,500	\$ 29,000
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 25,610	\$ 29,000	\$ 26,500	\$ 29,000

LIABILITY INSURANCE FUND (Fund 203)

Core Service, Purpose or Function

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

**LIABILITY INSURANCE FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	\$ 217,335	\$ 197,693	\$ 198,239	\$ 198,897	\$ 213,497
REVENUES:					
Tax:					
<i>Property</i>	\$ 74,040	\$ 89,546	\$ 104,000	\$ 103,500	\$ 104,000
<i>Interest</i>	1,184	2,229	1,000	3,100	3,500
<i>Miscellaneous Inc.</i>	0	0	0	0	0
TOTAL	\$ 75,224	\$ 91,775	\$ 105,000	\$ 106,600	\$ 107,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	94,866	90,572	105,000	92,000	104,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 94,866	\$ 90,572	\$ 105,000	\$ 92,000	\$ 104,000
Revenue Over (Under) Expenditures	\$ (19,642)	\$ 1,203	\$ 0	\$ 14,600	\$ 3,500
End. Fund Balance					\$ 216,997

SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Insurance (Other)</i>			\$ 90,572	\$ 105,000	\$ 92,000	\$ 104,000
TOTAL OPERATIONS			\$ 90,572	\$ 105,000	\$ 92,000	\$ 104,000
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 90,572	\$ 105,000	\$ 92,000	\$ 104,000

MOTOR FUEL TAX FUND (Fund 206)

Core Service, Purpose or Function

All municipalities receive a portion of the Illinois Motor Fuel Tax. The monies are allocated on the basis of population and are generally available for the construction and maintenance of municipal streets.

**MFT FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 783,847	\$ 762,405	\$ 871,405
REVENUES:					
<i>State Allotment</i>	\$ 383,594	\$ 392,477	\$ 420,000	\$ 419,000	\$ 420,000
<i>High Growth</i>	21,731	21,342	0	26,000	0
<i>Capital Bill</i>	0	0	0	0	0
<i>Tornado Recovery</i>	722,541	0	0	0	0
<i>Local Fuel Tax</i>	0	0	0	0	0
<i>Interest</i>	5,092	7,184	5,000	14,000	15,000
TOTAL	\$ 1,132,958	\$ 421,003	\$ 425,000	\$ 459,000	\$ 435,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	1,070,130	319,421	925,000	350,000	925,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 1,070,130	\$ 319,421	\$ 925,000	\$ 350,000	\$ 925,000
Revenue Over (Under) Expenditures	\$ 62,828	\$ 101,582	\$ (500,000)	\$ 109,000	\$ (490,000)
End. Cash Balance					\$ 381,405

SUPPORTING DETAIL FOR MFT FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail						
<i>Purchase:</i>						
System Construction			\$ 319,421	\$ 900,000	\$ 350,000	\$ 900,000
System Engineering			0	25,000	0	25,000
System Legal			0	0	0	0
Bld/Property			0	0	0	0
TOTAL CAPITAL			\$ 319,421	\$ 925,000	\$ 350,000	\$ 925,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 319,421	\$ 925,000	\$ 350,000	\$ 925,000

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 12.54% for 2019.

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	\$ 190,045	\$ 178,402	\$ 176,796	\$ 189,026	\$ 281,026
REVENUES:					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 325,720	\$ 353,094	\$ 375,000	\$ 373,100	\$ 345,000
<i>Property - Soc. Sec./MC</i>	0	0	0	0	0
<i>Property Repl.</i>	18,371	13,180	15,000	13,000	13,000
<i>Interest</i>	1,123	3,266	1,500	5,400	5,500
<i>Misc.</i>	0	2,464	0	0	0
TOTAL COLLECTIONS	345,214	372,004	391,500	391,500	363,500
<i>T/F From:</i>					
<i>Water</i>	\$ 17,000	\$ 17,500	\$ 18,000	\$ 18,000	\$ 16,000
<i>Sewer</i>	21,000	22,000	22,500	22,500	23,000
TOTAL	\$ 383,214	\$ 411,504	\$ 432,000	\$ 432,000	\$ 402,500
EXPENDITURES:					
<i>Personnel</i>	\$ 394,857	\$ 390,552	\$ 440,000	\$ 340,000	\$ 360,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 394,857	\$ 390,552	\$ 440,000	\$ 340,000	\$ 360,000
Revenue Over (Under) Expenditures	\$ (11,643)	\$ 20,952	\$ (8,000)	\$ 92,000	\$ 42,500
End. Fund Balance					\$ 323,526

SUPPORTING DETAIL FOR IMRF FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			390,552	440,000	340,000	360,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 390,552	\$ 440,000	\$ 340,000	\$ 360,000
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
T/F to Social Security/Medicare			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 390,552	\$ 440,000	\$ 340,000	\$ 360,000

SOCIAL SECURITY/MEDICARE FUND (Fund 209)

Core Service, Purpose or Function

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

**SOCIAL SECURITY/MEDICARE FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	\$ 224,811	\$ 228,316	\$ 227,784	\$ 232,458	\$ 265,958
REVENUES:					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	246,735	268,568	290,000	288,500	295,000
<i>Property Repl.</i>	7,623	10,132	13,000	10,500	10,000
<i>Interest</i>	1,221	3,475	2,000	5,000	5,500
TOTAL COLLECTIONS	255,579	282,175	305,000	304,000	310,500
<i>T/F From:</i>					
<i>Water</i>	\$ 33,500	\$ 34,000	\$ 35,200	\$ 35,200	\$ 36,000
<i>Sewer</i>	39,500	42,500	44,300	44,300	45,000
<i>IMRF</i>	0	0	0	0	0
TOTAL	\$ 328,579	\$ 358,675	\$ 384,500	\$ 383,500	\$ 391,500
EXPENDITURES:					
<i>Personnel</i>	\$ 325,074	\$ 345,140	\$ 380,000	\$ 350,000	\$ 375,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 325,074	\$ 345,140	\$ 380,000	\$ 350,000	\$ 375,000
Revenue Over (Under) Expenditures	\$ 3,505	\$ 13,535	\$ 4,500	\$ 33,500	\$ 16,500
End. Fund Balance					\$ 282,458

SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 345,140	\$ 380,000	\$ 350,000	\$ 375,000
IMRF Payments			0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 345,140	\$ 380,000	\$ 350,000	\$ 375,000
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 345,140	\$ 380,000	\$ 350,000	\$ 375,000

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. These activities are funded through transfers from General Fund as well as rental income from farm ground owned.

**STORMWATER MANAGEMENT/FLOOD MITIGATION FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 225,153	\$ 235,723	\$ 273,761
REVENUES:					
<i>Miscellaneous Inc.</i>	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 0
<i>Rental Income</i>	51,862	53,674	53,300	46,000	22,000
<i>Grant Income</i>	0	0	204,000	0	400,000
<i>Interest</i>	845	2,213	2,000	3,000	4,000
<i>Sale of land</i>	0	0	0	1,225,872	0
<i>T/F From:</i>		0			
<i>GF Unrestricted</i>	0	0	0	0	800,000
<i>Water Fund</i>	0	0	0	13,538	0
TOTAL	\$ 52,707	\$ 55,887	\$ 259,300	\$ 1,313,410	\$ 1,226,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
<i>Operations</i>	21,152	28,798	36,000	49,500	39,500
<i>Capital</i>	5,036	219	347,000	0	1,360,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	13,538	0	1,225,872	0
TOTAL	\$ 26,188	\$ 42,555	\$ 383,000	\$ 1,275,372	\$ 1,399,500
Revenue Over (Under) Expenditures	\$ 26,519	\$ 13,332	\$ (123,700)	\$ 38,038	\$ (173,500)
End. Cash Balance					\$ 100,261

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Operations Detail</u>						
<i>Other Professional Fees</i>			\$ 13,472	\$ 10,000	\$ 12,500	\$ 13,500
<i>Repair & Mtn. - Commodities</i>			0	0	0	0
<i>Lease/Rent Expense</i>			9,932	20,000	32,500	20,000
<i>Miscellaneous Expense</i>			5,394	6,000	4,500	6,000
TOTAL OPERATIONS			\$ 28,798	\$ 36,000	\$ 49,500	\$ 39,500
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Bldg & Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			0	272,000	0	1,275,000
<i>System Engineering</i>			219	75,000	0	85,000
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 219	\$ 347,000	\$ 0	\$ 1,360,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Water Fund</i>			\$ 13,538	\$ 0	\$ 0	\$ 0
<i>General Fund</i>			0	0	1,225,872	0
TOTAL INTER-FUND TRANSFERS			\$ 13,538	\$ 0	\$ 1,225,872	\$ 0
TOTAL EXPENDITURES			\$ 42,555	\$ 383,000	\$ 1,275,372	\$ 1,399,500

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

Core Service, Purpose or Function

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

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

	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET
	16-17	17-18	18-19	18-19	19-20
Beg. Cash Balance			\$ 73,836	\$ 124,062	\$ 102,541
REVENUES:					
<i>DUI Tech Fund</i>	\$ 12,644	\$ 13,492	\$ 10,000	\$ 13,500	\$ 14,000
<i>Drug Enf. Account</i>	170	38,228	500	6,500	1,000
<i>Police Vehicle Fund</i>	2,936	3,256	3,000	1,500	2,000
<i>DARE Account</i>	0	70	2,500	8,875	2,500
<i>Fundraiser Donations</i>	3,077	1,816	3,000	3,235	3,000
<i>FTA Warrant Account</i>	1,050	1,190	1,500	800	1,000
<i>Interest Revenue</i>	73	81	100	150	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Gen.-Police</i>	0	0	500	0	0
TOTAL	\$ 19,950	\$ 58,133	\$ 21,100	\$ 34,560	\$ 23,600
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	11,296	9,847	22,900	18,885	22,000
<i>Capital</i>	0	1,237	1,600	0	1,600
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	37,196	0
TOTAL	\$ 11,296	\$ 11,084	\$ 24,500	\$ 56,081	\$ 23,600
Revenue Over (Under) Expenditures	\$ 8,654	\$ 47,049	\$ (3,400)	\$ (21,521)	\$ 0
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 8,654	\$ 47,049	\$ (3,400)	\$ (21,521)	\$ 0
End. Cash Balance					\$ 102,541
<i>DUI Tech Fund</i>					\$ 56,548
<i>Drug Enf. Account</i>					8,915
<i>Police Vehicle Fund</i>					26,183
<i>DARE Account</i>					0
<i>Fundraiser Donations</i>					0
<i>FTA Warrant Account</i>					10,896
					\$ 102,541

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Alcohol Enforcement Expenses			\$ 488	\$ 4,500	\$ 300	\$ 1,000
Drug Enforcement Expenses			3,425	6,000	6,000	6,000
Police Vehicle Fund			2,586	5,000	0	3,500
Fundraiser Expenses			1,816	3,000	3,235	3,000
DARE Expenses			1,532	4,400	9,350	8,500
TOTAL OPERATIONS			\$ 9,847	\$ 22,900	\$ 18,885	\$ 22,000
<u>Capital Detail</u>						
Purchase - Equipment (Alcohol Enf.)			\$ 1,237	\$ 1,600	\$ 0	\$ 1,600
TOTAL CAPITAL			\$ 1,237	\$ 1,600	\$ 0	\$ 1,600
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Trsf. To MERF			\$ 0	\$ 0	\$ 37,196	\$ 0
Gen. Fund - Police (from FTA Fines)			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 37,196	\$ 0
<u>Intra-Fund Transfer Detail</u>						
Police Special Projects - Canine			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 11,084	\$ 24,500	\$ 56,081	\$ 23,600

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

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 99,241	\$ 128,122	\$ 94,429
REVENUES:					
<i>Impound Admin. Fees</i>	\$ 38,000	\$ 47,500	\$ 40,000	\$ 50,000	\$ 40,000
<i>Interest Revenue</i>	107	117	100	150	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
TOTAL	\$ 38,107	\$ 47,617	\$ 40,100	\$ 50,150	\$ 40,100
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	8,690	19,131	45,000	26,935	34,500
<i>Capital</i>	9,694	0	16,000	5,000	13,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	23,417	19,442	51,908	51,908	21,908
TOTAL	\$ 41,801	\$ 38,573	\$ 112,908	\$ 83,843	\$ 69,408
Revenue Over (Under) Expenditures	\$ (3,694)	\$ 9,044	\$ (72,808)	\$ (33,693)	\$ (29,308)
End. Cash Balance					\$ 65,122

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

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Legal Expenses</i>			\$ 4,842	\$ 10,000	\$ 8,500	\$ 8,500
<i>Professional Fees</i>			2,726	3,500	3,500	3,500
<i>Software</i>			6,989	22,500	12,000	12,000
<i>Communications</i>			880	5,000	0	5,000
<i>Operating Expenses</i>			366	1,000	500	1,000
<i>Miscellaneous Equipment</i>			3,328	2,000	2,435	3,000
<i>Miscellaneous Expense</i>			0	1,000	0	1,500
TOTAL OPERATIONS			\$ 19,131	\$ 45,000	\$ 26,935	\$ 34,500
<u>Capital Detail</u>						
<i>Purchase - Equipment</i>			\$ 0	\$ 16,000	\$ 5,000	\$ 13,000
TOTAL CAPITAL			\$ 0	\$ 16,000	\$ 5,000	\$ 13,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Gen. Fund - Police</i>			\$ 4,434	\$ 36,900	\$ 36,900	\$ 6,900
<i>MERF</i>			0	0	0	0
<i>Capital Replacement Fund</i>			15,008	15,008	15,008	15,008
			\$ 19,442	\$ 51,908	\$ 51,908	\$ 21,908
TOTAL EXPENDITURES			\$ 38,573	\$ 112,908	\$ 83,843	\$ 69,408

POLICE PENSION FUND (Fund 600)

Core Service, Purpose or Function

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

**POLICE PENSION FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			\$ 7,447,984	\$ 7,647,455	\$ 7,930,075
REVENUES:					
<i>Interest</i>	58,357	75,176	50,000	68,000	75,000
<i>Employee Contr.</i>	130,676	135,723	145,000	148,000	150,000
<i>Employer Contr.</i>	514,605	551,778	545,000	552,000	550,300
<i>Dividend Revenue</i>	75,744	110,130	50,000	50,000	50,000
<i>Misc. Income</i>	27,356	1,527	0	0	0
<i>Gain/(Loss) on Inv.</i>	365,374	244,645	100,000	100,000	100,000
TOTAL	\$ 1,172,112	\$ 1,118,979	\$ 890,000	\$ 918,000	\$ 925,300
EXPENDITURES:					
<i>Personnel</i>	\$ 569,929	\$ 581,986	\$ 650,000	\$ 604,000	\$ 650,000
<i>Operations</i>	24,344	87,740	59,400	31,380	64,500
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 594,273	\$ 669,726	\$ 709,400	\$ 635,380	\$ 714,500
Revenue Over (Under) Expenditures	\$ 577,839	\$ 449,253	\$ 180,600	\$ 282,620	\$ 210,800
End. Fund Balance					\$ 8,140,875

SUPPORTING DETAIL FOR POLICE PENSION FUND

	<i>FTE YEARS</i> <i>18-19</i>	<i>FTE YEARS</i> <i>19-20</i>	<i>ACTUAL</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>	<i>EST.ACT.</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00				
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0
Pensions			581,986	650,000	604,000	650,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 581,986	\$ 650,000	\$ 604,000	\$ 650,000
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 500	\$ 200	\$ 500
Memberships			795	800	800	800
Training			4,080	2,500	2,500	2,500
Insurance			3,058	3,200	3,100	3,200
Compliance Fee			1,335	1,400	1,450	1,500
Contrib. Refund			57,222	30,000	0	30,000
Investment Expense			21,037	20,000	23,000	25,000
Miscellaneous Expenses			213	1,000	330	1,000
TOTAL OPERATIONS			\$ 87,740	\$ 59,400	\$ 31,380	\$ 64,500
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 669,726	\$ 709,400	\$ 635,380	\$ 714,500

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

Core Service, Purpose or Function

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

**TIF #2 FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 1,051,305	\$ 1,109,416	\$ 986,632
REVENUES:					
Tax:					
<i>Property Tax Incr.</i>	\$ 216,523	\$ 217,437	\$ 218,000	\$ 220,717	\$ 220,000
<i>Interest</i>	14,302	14,649	5,000	16,500	15,000
<i>ITEP Grant</i>	0	0	0	0	56,010
<i>Misc. Revenue</i>	0	0	0	0	0
TOTAL	\$ 230,825	\$ 232,086	\$ 223,000	\$ 237,217	\$ 291,010
EXPENDITURES:					
<i>Personnel</i>	\$ 16,864	\$ 17,274	\$ 17,620	\$ 13,400	\$ 19,520
<i>Operations</i>	199,304	309,529	115,465	183,301	219,182
<i>Capital</i>	100,492	155,859	865,000	163,300	869,010
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 316,660	\$ 482,662	\$ 998,085	\$ 360,001	\$ 1,107,712
Revenue Over (Under) Expenditures	\$ (85,835)	\$ (250,576)	\$ (775,085)	\$ (122,784)	\$ (816,702)
End. Cash Balance					\$ 169,930

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
<i>City Administrator</i>	0.05	0.05				
<i>P & D Director</i>	0.10	0.10				
<i>Regular Salaries</i>			\$ 14,688	\$ 15,000	\$ 11,000	\$ 15,500
<i>Unused Sick Time</i>			135	250	200	250
<i>Group Insurance</i>			2,200	2,100	2,000	3,500
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			251	270	200	270
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			\$ 17,274	\$ 17,620	\$ 13,400	\$ 19,520
<u>Operations Detail</u>						
<i>Engineering Fees</i>			\$ 0	\$ 1,000	\$ 500	\$ 1,000
<i>Legal Fees</i>			1,264	18,000	8,000	18,000
<i>Professional Fees</i>			0	6,000	0	15,000
<i>Lease/Rent Expense</i>			2,000	3,000	0	3,000
<i>Membership Dues</i>			650	700	650	700
<i>Training</i>			0	0	400	2,000
<i>Loan Interest Subsidies</i>			0	1,000	0	0
<i>Building Renovation Fund - Committed</i>			298,600	21,065	155,051	114,782
<i>Building Renovation Fund - Uncommitted</i>			0	50,000	10,000	50,000
<i>Misc. Equipment</i>			950	1,500	1,000	1,500
<i>Miscellaneous Expense</i>			6,065	13,200	7,700	13,200
TOTAL OPERATIONS			\$ 309,529	\$ 115,465	\$ 183,301	\$ 219,182
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Building/Land</i>			\$ 123,111	\$ 50,000	\$ 0	\$ 40,000
<i>Improvements</i>			29,194	715,000	143,300	673,000
<i>Demolition/Remediation</i>			0	0	0	0
<i>Improvements Engineering</i>			3,554	90,000	20,000	146,010
<i>Improvements Legal</i>			0	10,000	0	10,000
TOTAL CAPITAL			\$ 155,859	\$ 865,000	\$ 163,300	\$ 869,010
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 482,662	\$ 998,085	\$ 360,001	\$ 1,107,712

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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 were retired in August 2017.

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	0	\$ 0
REVENUES:					
<i>Debt refinancing</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	63,967	63,355	0	0	0
TOTAL	\$ 63,967	\$ 63,355	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	63,967	63,355	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 63,967	\$ 63,355	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

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

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase:						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
Principal			\$ 62,331	\$ 0	\$ 0	\$ 0
Interest			1,024	0	0	0
TOTAL DEBT SERVICE			\$ 63,355	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 63,355	\$ 0	\$ 0	\$ 0

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 were retired in August 2017.

**CRUGER RD. IMPROVEMENT DEBT SERVICE FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg.Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Debt refinancing</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	73,665	68,999	0	0	0
TOTAL	\$ 73,665	\$ 68,999	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	116	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	69,665	68,999	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 69,781	\$ 68,999	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 3,884	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase:						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
Principal			\$ 67,884	\$ 0	\$ 0	\$ 0
Interest			1,115	0	0	0
TOTAL DEBT SERVICE			\$ 68,999	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 68,999	\$ 0	\$ 0	\$ 0

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**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Interest</i>	\$ 1,499	\$ 0	\$ 0	\$ 0	\$ 0
<i>WACC Payment</i>	50,000	50,000	50,000	50,000	50,000
<i>Transfer From: GC Fund</i>	0	305,749	309,250	309,269	307,437
TOTAL	\$ 51,499	\$ 355,749	\$ 359,250	\$ 359,269	\$ 357,437
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	281,292	355,749	359,250	359,269	357,437
<i>Inter-Fund Transfers</i>	370,912	0	0	0	0
TOTAL	\$ 652,204	\$ 355,749	\$ 359,250	\$ 359,269	\$ 357,437
Revenue Over (Under) Expenditures	\$ (600,705)	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<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
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>Principal</i>			\$ 260,000	\$ 270,000	\$ 270,000	\$ 275,000
<i>Interest</i>			95,749	89,250	89,269	82,437
TOTAL DEBT SERVICE			\$ 355,749	\$ 359,250	\$ 359,269	\$ 357,437
<u>Inter-Fund Transfer Detail</u>						
<i>Gen. Fund Unrestr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 355,749	\$ 359,250	\$ 359,269	\$ 357,437

WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND (Fund 305)

Core Service, Purpose or Function

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

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Lease Income</i>	\$ 39,830	\$ 79,659	\$ 30,000	\$ 60,000	\$ 60,000
<i>Interest</i>	0	0	0	0	0
<i>Loan Proceeds</i>	0	0	0	1,000,000	0
Transfers From:					
<i>GC Fund</i>	79,091	63,776	270,000	5,064,158	64,771
<i>Nofsinger Realignment</i>	0	0	0	0	0
TOTAL	\$ 118,921	\$ 143,435	\$ 300,000	\$ 6,124,158	\$ 124,771
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	138,836	138,836	300,000	5,124,158	124,771
<i>Inter-Fund Transfers</i>	0	0	0	1,000,000	0
TOTAL	\$ 138,836	\$ 138,836	\$ 300,000	\$ 6,124,158	\$ 124,771
Revenue Over (Under) Expenditures	\$ (19,915)	\$ 4,599	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Misc.</i>			\$ 84	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 84	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<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
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>Debt Service</i>			\$ 138,836	\$ 300,000	\$ 5,124,158	\$ 124,771
TOTAL DEBT SERVICE			\$ 138,836	\$ 300,000	\$ 5,124,158	\$ 124,771
<u>Inter-Fund Transfer Detail</u>						
<i>Gen Fund - Unrestr.</i>			\$ 0	\$ 0	\$ 1,000,000	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 1,000,000	\$ 0
TOTAL EXPENDITURES			\$ 138,920	\$ 300,000	\$ 6,124,158	\$ 124,771

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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. The bonds will be retired in FY19-20.

**MALLARD CROSSING SPECIAL SERVICES AREA
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 1,635	\$ 4,778	\$ 3,228
REVENUES:					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	46,819	47,070	48,230	47,070	48,230
<i>Interest</i>	8	8	0	15	0
<i>Transfers From:</i>					
<i>GC Streets</i>	0	0	0	0	0
TOTAL	\$ 46,827	\$ 47,078	\$ 48,230	\$ 47,085	\$ 48,230
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	48,170	48,270	48,635	48,635	48,185
<i>Inter-Fund Transfers</i>	0	0	0	0	3,273
TOTAL	\$ 48,170	\$ 48,270	\$ 48,635	\$ 48,635	\$ 51,458
Revenue Over (Under)					
Expenditures	\$ (1,343)	\$ (1,192)	\$ (405)	\$ (1,550)	\$ (3,228)
End. Cash Balance					\$ 0

MALLARD CROSSING SPECIAL SERVICES AREA

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering-Streets			0	0	0	0
System Legal-Streets			0	0	0	0
System Construction-Streets			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
SSA Bond Principal			\$ 42,000	\$ 44,000	\$ 44,000	\$ 46,000
SSA Bond Interest			6,270	4,635	4,635	2,185
TOTAL DEBT SERVICE			\$ 48,270	\$ 48,635	\$ 48,635	\$ 48,185
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund - Streets			\$ 0	\$ 0	\$ 0	\$ 3,273
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 3,273
TOTAL EXPENDITURES			\$ 48,270	\$ 48,635	\$ 48,635	\$ 51,458

SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND (Fund 420)

Core Service, Purpose or Function

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

**SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
Transfers From:					
<i>Gen. Fund - Streets</i>	3,550	0	0	0	134,011
TOTAL	\$ 3,550	\$ 0	\$ 0	\$ 0	\$ 534,011
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	534,011
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 534,011
Revenue Over (Under) Expenditures	\$ 3,550	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	0
<i>Construction</i>			0	0	0	444,011
<i>System Engineering</i>			0	0	0	90,000
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 534,011
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Gen. Fund - Streets</i>			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 0	\$ 0	\$ 0	\$ 534,011

RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND (Fund 421)

Core Service, Purpose or Function

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

**RECREATION TRAIL EXTENSION PROJECT FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	0	0	0	0	0
TAP Grant	0	228,620	283,000	288,492	0
ITEP Grant	508,050	0	0		255,840
Transfers From:					
Telecom Fund	198,460	0	0	0	0
Gen. Fd-Streets	0	136,534	169,000	207,659	119,502
TOTAL	\$ 706,510	\$ 365,154	\$ 452,000	\$ 496,151	\$ 375,342
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	695,758	387,872	452,000	496,151	375,342
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	72,357	0	0	0
TOTAL	\$ 695,758	\$ 460,229	\$ 452,000	\$ 496,151	\$ 375,342
Revenue Over (Under) Expenditures	\$ 10,752	\$ (95,075)	\$ 0	\$ 0	\$ 0
End Fund Balance					\$ 0

SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION PROJECT FUND

	<u>FTE YEARS</u> 18-19	<u>FTE YEARS</u> 19-20	<u>ACTUAL</u> 17-18	<u>BUDGET</u> 18-19	<u>EST.ACT.</u> 18-19	<u>BUDGET</u> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
Construction			322,994	385,000	466,151	266,500
System Engineering			64,878	67,000	30,000	108,842
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 387,872	\$ 452,000	\$ 496,151	\$ 375,342
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Streets			\$ 33,516	\$ 0	\$ 0	\$ 0
Telecommunications Tax			38,841	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 72,357	\$ 0	\$ 0	\$ 0
			\$ 460,229	\$ 452,000	\$ 496,151	\$ 375,342

NOFSINGER REALIGNMENT CAPITAL PROJECT FUND (Fund 409)

Core Service, Purpose or Function

This fund records the transactions related to the improvement of Nofsinger Road and related Dallas Road Phase 2 improvements.

**NOFSINGER REALIGNMENT CAPITAL PROJECT FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Grant Proceeds</i>	\$ 134,234	\$ 0	\$ 1,000,000	\$ 0	\$ 1,759,000
<i>Loan Proceeds</i>	0	0	0	0	0
<i>Interest</i>	195	0	0	0	0
<i>Rental Income</i>	0	0	0	0	0
<i>Transfers From:</i>	0	0		0	
<i>Telecom Tax</i>	0	0	0	0	0
<i>GF-Unrestr.</i>	8,381	25,924	859,000	8,800	750,000
TOTAL	\$ 142,810	\$ 25,924	\$ 1,859,000	\$ 8,800	\$ 2,509,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	7,743	8,139	9,000	8,800	9,000
<i>Capital</i>	143,091	9,060	1,850,000	0	2,500,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 150,834	\$ 17,199	\$ 1,859,000	\$ 8,800	\$ 2,509,000
Revenue Over (Under) Expenditures	\$ (8,024)	\$ 8,725	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR NOFSINGER REALIGNMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Property Taxes			\$ 8,139	\$ 9,000	\$ 8,800	\$ 9,000
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 8,139	\$ 9,000	\$ 8,800	\$ 9,000
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			9,060	100,000	0	250,000
<i>System Construction</i>			0	1,750,000	0	2,250,000
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 9,060	\$ 1,850,000	\$ 0	\$ 2,500,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Washington 223 Debt Service			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 17,199	\$ 1,859,000	\$ 8,800	\$ 2,509,000

FREEDOM PARKWAY/LAKESHORE DRIVE CAPITAL PROJECT 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 DRIVE CAPITAL PROJECT FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> 16-17	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST. ACT.</i> 18-19	<i>BUDGET</i> 19-20
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 752,500
<i>Loan Proceeds</i>	0	0	0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Rental Income</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>Gen. Fund</i>	0	0	0	0	412,500
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,165,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	1,165,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,165,000
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR FREEDOM PARKWAY/LAKESHORE DRIVE CAPITAL PROJECT FUND

	<i>FTE YEARS</i> 18-19	<i>FTE YEARS</i> 19-20	<i>ACTUAL</i> 17-18	<i>BUDGET</i> 18-19	<i>EST.ACT.</i> 18-19	<i>BUDGET</i> 19-20
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Legal Fees</i>			0	0	0	0
<i>Publishing Fees</i>			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	165,000
<i>System Construction</i>			0	0	0	1,000,000
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 1,165,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 1,165,000

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CAPITAL IMPROVEMENT PROGRAM

Objective

The objective of the five-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:

- Effectively plan for the city's long-term capital funding needs;
- Facilitate economic growth;
- Determine the character and location of needed public improvements; and
- Provide for the efficient and responsible financing of these improvements.

Guidelines

1. The time period for this CIP is five years, FY19-20 through FY23-24.
2. The CIP is designed to account for expenditures for the acquisition of assets which are characterized by a long-term life-expectancy, such as major machinery, buildings or property, street improvements, water or sewer system improvements and replacements to the motor equipment fleet.
3. Items in the CIP are limited to those with a life expectancy of greater than one (1) year.
4. All replacements to motor equipment are purchased through the Motor Equipment Replacement Fund (MERF).
5. The CIP includes only those projects that 1) can be realistically funded during the five-year period or 2) are deemed absolutely essential even if funding is not presently available.

CAPITAL IMPROVEMENT PROGRAM
 ALL FUNDS SUMMARY

Fund	Budgeted	Projected	Projected	Projected	Projected	Total
	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
General Fund	\$ 2,205,000	\$ 3,475,900	\$ 4,142,704	\$ 4,815,766	\$ 5,545,462	\$ 20,184,832
Water Fund	810,000	2,763,703	245,864	253,239	260,836	4,333,642
Water Sub. Dev. Fee Fund	250,000	-	-	-	-	250,000
Water Tower Reserve Fund	500,000	-	-	-	-	500,000
MERF	449,500	118,492	295,442	498,840	253,660	1,615,934
Capital Replacement Fund	-	85,230	29,748	73,150	21,265	209,393
Sewer Fund	595,000	475,000	320,000	330,000	340,000	2,060,000
STP #2 Phase 2B Const. Acct.	2,747,500	3,575,000	-	-	-	6,322,500
Cemetery Account	25,000	25,000	25,000	42,500	25,000	142,500
Police Dept. Spec. Proj.	-	-	-	-	-	-
Motor Fuel Tax Account	925,000	350,000	350,000	350,000	350,000	2,325,000
Storm Water Management Acct.	810,000	1,032,824	2,245,469	1,421,712	1,687,157	7,197,163
TIF Fund 2	859,010	250,000	850,000	-	-	1,959,010
Nofsinger Realignment	2,500,000	2,850,000	400,000	-	-	5,750,000
Freedom Parkway Improvement	1,165,000	1,500,000	1,825,000	750,000	-	5,240,000
Lakeshore Drive Improvement	534,011	-	-	-	-	534,011
RecreationTrail Extension Fund	375,342	348,815	117,500	485,322	-	1,326,979
TOTAL	\$ 14,750,363	\$ 16,849,964	\$ 10,846,727	\$ 9,020,530	\$ 8,483,381	\$ 59,950,965

CAPITAL IMPROVEMENT PROGRAM
GENERAL FUND SUMMARY

Description	Source of Funds	Budgeted FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Projected FY23-24	Total
Street							
Street Repair/Seal Coat (non MFT)	General Fund	\$ 590,000	\$ 625,400	\$ 662,924	\$ 702,699	\$ 744,861	\$ 3,325,885
Hot-Mix Asphalt Paving / Sidewalk / CC&G	General Fund		1,113,000	1,179,780	1,250,567	1,325,601	4,868,948
Street Reconstruction							
N. Lawndale							
Construction	General Fund	550,000					550,000
Engineering (Inspection)	General Fund	127,500					127,500
Materials Testing	General Fund	15,000					15,000
W. Holland							
Construction	General Fund	250,000					250,000
Engineering (Inspection)	General Fund	37,500					37,500
Materials Testing	General Fund	7,500					7,500
TDB - Continued East End Reconstruction							
Engineering (Design)	General Fund		100,000	125,000	150,000	175,000	550,000
Construction (est 1mi/year by 2022)	General Fund		1,500,000	2,000,000	2,500,000	3,000,000	9,000,000
Engineering (Inspection)	General Fund		112,500	150,000	187,500	225,000	675,000
Bridge Replacement							
090-6004 Stratford Bridge							
Construction	General Fund	350,000					350,000
Engineering (Inspection)	General Fund	35,000					35,000
Materials Testing	General Fund	7,500					7,500
090-6001 South Main Bridge							
Engineering (Design)	GenFnd / STP Bridge (20/80)					50,000	50,000
Construction (est. \$750k in 2026)	GenFnd / STP Bridge (20/80)						
Engineering (Inspection)	GenFnd / STP Bridge (20/80)						
Culverts/Storm Sewer	General Fund	15,000	25,000	25,000	25,000	25,000	115,000
Legion Rd Facility Improvements	General Fund	125,000					125,000
Fire							
Fire Station Roof Rehab.	General Fund	95,000					95,000
TOTAL		\$2,205,000	\$3,475,900	\$4,142,704	\$4,815,766	\$5,545,462	\$ 20,184,832

Annual Budget
 FY 2019-20
 City of Washington, IL

CAPITAL IMPROVEMENT PROGRAM
 PROPRIETARY FUNDS SUMMARY

<u>WATER FUND</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
WTP #1 Filter Rehab.	Water Fund/Reserves	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
WTP #1 Flood Protection Levee		150,000					150,000
Water Tower #3	Water Fund/Loan	125,000	2,525,000				2,650,000
Water Main Replacement / Upgrades	Water Fund		238,703	245,864	253,239	260,836	998,642
Lawndale		168,000					168,000
Holland		52,000					52,000
Misc.		15,000					15,000
TOTAL		\$ 810,000	\$ 2,763,703	\$ 245,864	\$ 253,239	\$ 260,836	\$ 4,333,642

<u>WATER SUBDIVISION DEVELOPMENT FEE</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Nofsinger/Dallas/Cruger Watermain Extension (Wash. 223)							
Engineering	Sub. Dev. Fees	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Construction	Sub. Dev. Fees	225,000					225,000
TOTAL		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

<u>WATER TOWER RESERVE FUND</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Water Tower #1 Painting							
Construction	Water Tower Res/Water	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
TOTAL		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

<u>SEWER FUND</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
SSO remediation	Sewer Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Sanitary Sewer Improvement (CIPP lining)	Sewer Fund	125,000	130,000	135,000	140,000	145,000	675,000
Sanitary Sewer Main Replacement	Sewer Fund	150,000	180,000	185,000	190,000	195,000	900,000
Improvements to Drying Beds 1 - 5	Sewer Fund	50,000					50,000
Stainless Air Piping - Aeration Equip.	Sewer Fund	65,000	75,000				140,000
CFD Upgrades - Liftstations	Sewer Fund	55,000					55,000
Vehicle and Equipment Building	Sewer Fund	150,000	90,000				240,000
TOTAL		\$ 595,000	\$ 475,000	\$ 320,000	\$ 330,000	\$ 340,000	\$ 2,060,000

<u>STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
STP#2 Phase 2B Constr.	IEPA Loan						
Construction/Perm. Easements		\$ 2,560,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 6,060,000
Construction Engineering		187,500	75,000				262,500
TOTAL		\$ 2,747,500	\$ 3,575,000	\$ -	\$ -	\$ -	\$ 6,322,500

CAPITAL IMPROVEMENT PROGRAM
 PROPRIETARY FUNDS SUMMARY

<u>MOTOR EQUIPMENT REPLACEMENT FUND (MERF)</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Vehicle/Equipment Replacement	MERF	\$ 449,500	\$ 118,492	\$ 295,442	\$ 498,840	\$ 253,660	\$ 1,615,934
TOTAL		\$ 449,500	\$ 118,492	\$ 295,442	\$ 498,840	\$ 253,660	\$ 1,615,934

<u>CAPITAL REPLACEMENT FUND</u>							
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Equipment	Cap. Repl.	\$ -	\$ 85,230	\$ 29,748	\$ 73,150	\$ 21,265	\$ 209,393
TOTAL		\$ -	\$ 85,230	\$ 29,748	\$ 73,150	\$ 21,265	\$ 209,393

MOTOR EQUIPMENT REPLACEMENT FUND
 INVENTORY AND REPLACEMENT SCHEDULE

Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement							
								Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding		
POLICE DEPARTMENT															
1	Police	2015	14-15	0143	Ford Explorer	1FM5K8AR9FGA41525	MP 11211	31,934	38,110	4	19-20	41,500	3,390		
2	Police	2016	15-16	0153	Ford Explorer	1FM5K8ARJGG854031	MP 13200	36,008	40,527	4	19-20	41,500	11,105		
3	Police	2017	17-18	0178	Ford Explorer	1FM5K8AR4HGE08850	MP	34,213	38,507	4	21-22		9,627		
4	Police	2017	17-18	0179	Ford Explorer	1FM5K8AR6HG00851	MP	33,776	38,015	4	21-22		9,504		
5	Police	2016	18-19	0179	Kia Sorento	5XYPHDA52GG097859	K664485	24,695	44,180	6	24-25		7,963		
6	Police	2019	18-19	0168	Ford F150 Supercrew	1FTEW1E53KCK42268	MP 218410	37,683	41,177	3	21-22		13,726		
7	Police	2017	16-17	0168	Ford Explorer	1FM5K8AR9HGB54382	MP 14353	36,370	40,935	4	20-21		10,234		
8	Police	2016	15-16	0154	Ford Explorer	1FM5K8AR8GB54030	MP 13253	41,732	46,970	4	19-20	41,500	6,809		
9	Police	2017	17-18	0175	Ford Escape	1FMCU9G93HUB7771	AB58890	26,797	39,253	8	25-26		4,907		
10	Police	2017	18-19	0175	Chrysler Pacifica	2CARC1BG0HR785023	MP 5356	23,358	27,891	6	24-25		4,648		
11	Police	2017	16-17	0169	Ford Explorer	1FM5K8AR8HGB47029	MP 14344	36,201	45,858	8	24-25		5,732		
12	Police	2015	17-18	0174	Ford Flex	2FMHK6C80FBA13027	9919088	27,356	37,000	8	25-26		4,625		
13	Police	2017	17-18	0173	Chevrolet Tahoe	1GN5KCK09HR317849	ZU82295	63,655	80,636	8	25-26		10,980		
14	Police	2018	18-19	0173	Ford Explorer	1FM5K8AR0JGC74427	MP 9011	40,646	51,489	8	18-19		6,436		
Pending SOS	Police	1948	Donated	0142	Ford Super 8	899A2313184	NO PLATES								
	Police	2007	Forfeited		Chevrolet Equinox	2CNDL73F474048955									
15	Police	2017	17-18	0176	Polaris Ranger ATV	3NSRNE577HEB94897	NO PLATES	20,000	23,185	5	22-23		4,637		
									Funding adjustments:						
									IDA-5 overfunded - purch. used vehicle				(12,305)		
									IDA-10 overfunded - purch. used vehicle				(13,642)		
									IDA-14 underfunded				646		
									Donation for canine vehicle - IDA-6				(37,196)		
									Trade-ins				(4,600)		
									IDA-6 totalled - Funded				26,918		
									Ins. Proceeds				32,414		
									Purch. Cost				(21,649)		
MOWERS															
1	Streets	2015	15-16	0152	John Deere 1600 (WAM)	1TC1600TKFF300111		48,250	59,341	7	22-23		8,477		
2	Sewer	2015	14-15	0146	John Deere 1500 - 72" deck	1TC1570VHFSD10237		23,950	29,455	7	21-22		4,177		
3	Cemetery	2016	16-17	0162	Toro 25HP Kohler - 52"	316000209		9,120	11,216	7	23-24		1,602		
4	Fire	2013	13-14	0138	Cub Cadet LZ54	1C122230009		7,399	9,100	7	20-21		1,300		
5	Cemetery	2017	16-17	0163	Toro 25HP Kohler - 52"	316000210		9,120	11,216	7	23-24		1,602		
6															
7	Cemetery	2016	16-17	0170	John Deere 3039R	101445004650		33,909	45,571	10	26-27		4,557		
8	Sewer	2017	16-17	0164	Toro 25HP Kohler - 52"	316000229		9,120	11,216	7	23-24		1,602		
9	Streets	2017	17-18	0180	Toro GM 3280 - 72"	401246729		23,640	29,074	7	24-25		4,153		
EQUIPMENT															
		2001	01-02		Hydraulic Hammer			8,000	13,223	15	20-21	fully funded	397		
	Streets	2016	16-17	0165	Air Current Burner	T30FDN16683	M 992377	43,835	68,294	15	31-32		4,599		
	Streets	2016	16-17	0166	Asphalt Roller	CAT CB22B		35,722	64,518	20	36-37		3,012		
	Streets	1998	98-99	0021	Planer for Skidsteer			7,700	14,324	20	20-21	fully funded	417		
	Water	2017	17-18	0181	Hydra-Stop			14,362	25,939	20	27-28		1,297		
	WS Mtncc.	2006	06-07	0091	Trash Pump - Godwin Trailer	064327819	M 95652	24,018	43,379	20	26-27		2,169		
	Streets	2017	15-16	0156	Air Compressor	201503310015		17,500	31,607	20	35-36		1,560		

MOTOR EQUIPMENT REPLACEMENT FUND
INVENTORY AND REPLACEMENT SCHEDULE

Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	Purchase Price	MERF Replacement		Funding	
									Replacement Cost	Life		Repl. FY
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	1HTWDZRODH299246	M 191904	127,471	181,743	12	24-25	18,008
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	1HTWDZK6PH299249	M 191903	123,827	176,548	12	24-25	18,325
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4) (City Engr)	1FMJU1G5SEFE63244	M 201040	30,126	42,952	12	26-27	3,579
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab (Mech)	1FTKR1EDBPA80019	M 186404	13,284	18,940	12	23-24	1,648
L-5	Streets	2006	05-06	0089	Snow Plow Truck - Single Axle	1HTWDAAN86J293859	M 157161	74,514	139,000	12	19-20	(4,000)
L-6	Streets	2017	16-17	0167	International 7400 5YD Single Axle	1HTWDSR4H4870555	M 211130	121,537	173,283	12	28-29	14,440
L-7	Streets	2019	18-19		International 7400 Tandem	3HAWHTAT7KAL769237	M 141671	149,004	212,444	12	30-31	17,704
L-8	W/S Mncc.	2019	18-19		International 7400 5YD Single Axle	1FD0W5GT9KED00309	M 218411	59,935	85,453	12	30-31	7,121
L-9	Sewer	2007	06-07	0093	International 7400 5YD Single Axle	1HTWDAAN37J429770	M 61779	77,283	147,519	12	19-20	(7,519)
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Patco Box	1GBOCVG4D4140388	M 192223	28,764	41,011	12	25-26	3,173
L-11	Streets	2017	16-17	0171	International 7400 5YD Single Axle	1HTWDSR4H4870554	M 211141	129,592	184,767	12	28-29	15,397
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	201609SNF54703BAH	M 206538	252,500	339,339	10	25-26	33,934
L-13	Streets	2012	12-13	0130	Caterpillar 420FIT	JWJ00491	NO PLATES	Orig. leased - began funding FY 16-17		22-23		19,333
L-14	W/S Mncc.	2017	17-18	0177	Vac-Con Sewer Cleaner	1FVHG3CY8HJUB5727	M 863374	388,374	521,942	10	27-28	40,568
L-15	W/S Mncc.	2013	13-14	0141	Chevrolet C2500 w/ Patco Box	1G80CVG6DF160419	M 199488	27,677	39,461	12	25-26	3,288
L-16	W/S Mncc.	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 Mng'r)	1FMCU9C78BK62845	M 184667	19,066	27,184	12	23-24	2,132
L-18	W/S Mncc.	2013	13-14	0135	Ford F150 (4x4) Super Cab	1FTEX1EM2K8E3682	M 194745	25,148	35,855	12	25-26	2,988
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Patco Box	1GBOCVG6DF150619	M 192224	25,403	36,219	12	24-25	2,938
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	1FTKR4EE3BPA78244	M 186405	15,827	22,566	12	23-24	1,962
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	1FTBF2A6XGEA7Z715	M 206022	18,731	26,706	12	27-28	2,225
L-22	Admin.	2019	18-19		Ford Taurus	1FAHP2D88KG109929	M 159574	20,244	28,863	12	30-31	2,405
L-23	Streets	2011	10-11	0115	International 7400 5YD Single Axle	1HTWDAZRSBJ934388	M 185955	121,877	161,197	12	22-23	15,184
L-24	Admin.	2008	08-09	0101	Chevrolet Trailblazer (City Admin)	IGNDT13S6821443392	R 230621	21,386	30,491	12	19-20	-
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	1FDRF3686GEA7Z718	M 206021	23,262	33,166	12	27-28	2,764
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT	1FTKR4EE1BPA78243	M 187756	16,193	23,087	12	23-24	2,042
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	1FTBF2A61GEA7Z716	M 206020	19,031	27,134	12	27-28	2,261
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	1FTBF2B65GEA7Z717	M 206024	21,661	30,883	12	27-28	2,574
L-29	Admin.	2010	10-11	0111	Ford Crown Vic	2FABP7BV9AX130039	M 201066	23,338	23,338	12	20-21	700
L-30	Streets	2019	18-19		Ford F250 4WD	1FTBF2B67KEC69333	M 163833	27,278	38,892	12	30-31	3,241
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	1FDWF3655EA08408	M 163825	26,028	37,110	12	20-21	1,113
L-32	Sewer	2010	10-11	0112	Ford Crown Vic	2FABP7BV4AX130040						-
L-33	Streets	2012	12-13	0131	Caterpillar 420FIT	JWJ00656	NO PLATES	Orig. leased - began funding FY 16-17		22-23		19,333
L-34	Streets	1994	Donated	0129	GMC Sierra (Bucket Truck)	2512	M 192129		50,000	19-20	50,000	11,500
L-35	W/S Mncc.	2002	01-02	501-0005	Sewer Jetting Machine	0262CLTMW00798	NO PLATES	24,030	40,910	15	20-21	1,157
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLX/XPS		NO PLATES	Orig. leased - began funding FY 16-17		22-23		7,717
L-37	Sewer	2016	16-17	0160	Ford F250 Super Duty Truck	1FTBF2A64GEB11024	M 209132	23,290	33,206	12	28-29	2,767
L-38	W/S Mncc.	2017	17-18	0184	Caterpillar 299D2 XHP Skidsteer	DX202425		65,012	87,371	10	27-28	8,737
									Funding Adjustments			
									Trade-ins			(26,450)
									L-7 underfunded			11,804
									L-8 overfunded			(20,065)
									L-22 overfunded			(1,014)
									L-30 underfunded			3,778
												335,653

**CAPITAL IMPROVEMENT PROGRAM
 SPECIAL FUNDS SUMMARY**

		CEMETERY ACCOUNT					
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Roadway Improvements	Cemetery Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Columbarium	Cemetery Fund				17,500		17,500
TOTAL		\$ 25,000	\$ 25,000	\$ 25,000	\$ 42,500	\$ 25,000	\$ 142,500
							\$ 142,500

		POLICE DEPARTMENT SPECIAL PROJECTS FUND					
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		MOTOR FUEL TAX FUND					
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Street Repair/Resurfacing	MFT Fund	\$ 925,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,325,000
TOTAL		\$ 925,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,325,000
							\$ 2,325,000

		STORM WATER MANAGEMENT ACCOUNT					
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Roadway Reconstruction cost share							
N. Lawndale		\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ 660,000
W. Holland		150,000					150,000
Reconst Program			732,824	970,469	1,221,712	1,487,157	4,412,163
Bus. Rte. 24 to Diebel Rd.							
75% Rails to Trails Grant	Federal Grant		35,000	225,000			260,000
25% Local Match/Eng.	SWM Reserves/General		15,000	75,000			90,000
Water Plant Levee at Q(100) Protection							
100% Local	SWM Reserves/General		250,000	25,000			275,000
School Street Basin							
75% FEMA	Federal Grant						-
25% Local Match	General Fund						-
Washington Estates Flood Control							
75% FEMA	Federal Grant			750,000			750,000
25% Local Match	SWM Reserves/General			200,000			200,000
Hazard Mitigation Projects	Grants/General Fund				200,000	200,000	400,000
TOTAL		\$ 810,000	\$ 1,032,824	\$ 2,245,469	\$ 1,421,712	\$ 1,687,157	\$ 7,197,163

		TIF 2 (Downtown) FUND					
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Downtown Square Improvements	TIF 2						
Land purchase - TBD		\$ 40,000	\$ -	\$ -	\$ -	\$ -	40,000
S. Main storm sewer		50,000					50,000
Zinser Place reconstruction		320,000					320,000
Decorative crosswalks		30,000					30,000
Street and sidewalk repair/rep.		150,000					150,000
Square streetscape							-
ITEP Ph. 1 Engineering		56,010					56,010
ITEP Ph. 2 Engineering			100,000				100,000
Local Match		55,000					55,000
Construction (80/20)			150,000	850,000			1,000,000
Misc.		58,000					58,000
Concrete wall improvements		100,000					100,000
TOTAL		\$ 859,010	\$ 250,000	\$ 850,000	\$ -	\$ -	\$ 1,959,010

CAPITAL IMPROVEMENT PROGRAM
SPECIAL ASSESSMENTS/CAPITAL PROJECTS FUNDS SUMMARY

NOFSINGER REALIGNMENT CAPITAL PROJECT FUND

Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Nofsinger Road Realignement							
Construction/Engineering	IDOT Grant - EDP	\$ 1,700,000	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 3,450,000
Construction/Engineering	Local Match	750,000	750,000				1,500,000
Dallas Rd. Phase 2 Improvements							
Construction/Engineering	STU Funding		250,000	275,000			525,000
Construction/Engineering	Local Match	50,000	100,000	125,000			275,000
TOTAL		\$ 2,500,000	\$ 2,850,000	\$ 400,000	\$ -	\$ -	\$ 5,750,000

FREEDOM PARKWAY/LAKESHORE DRIVE CAPITAL PROJECT FUND

Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Engineering	Gen. Fund Reserves	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Construction	TBD (STU/EDP/EDA)	587,500	1,200,000	1,460,000	600,000		3,847,500
Local Match	General Fund	412,500	300,000	365,000	150,000		1,227,500
TOTAL		\$ 1,165,000	\$ 1,500,000	\$ 1,825,000	\$ 750,000	\$ -	\$ 5,240,000

SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND

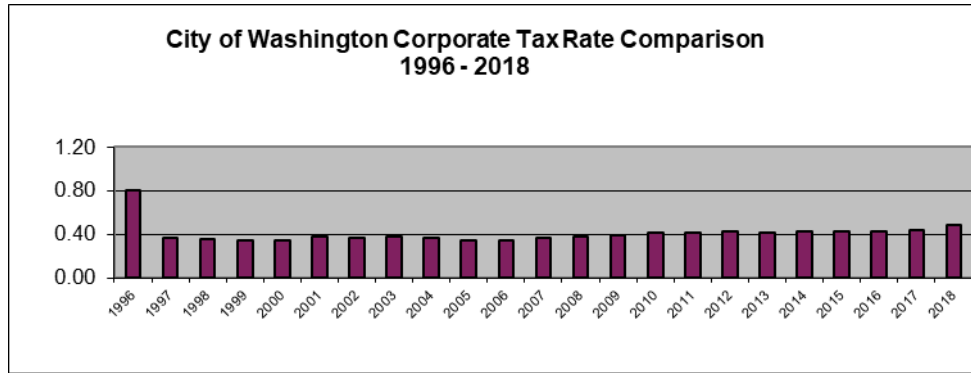
Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Engineering	Gen. Fund Reserves	\$ 90,000	TBD	TBD	TBD	TBD	90,000
Construction	TBD (STU/EDP/EDA)	310,000					310,000
Local Match	General Fund	134,011					134,011
TOTAL		\$ 534,011	\$ -	\$ -	\$ -	\$ -	\$ 534,011

RECREATION TRAIL EXTENSION PROJECT FUND

Description	Source of Funds	Budgeted	Projected	Projected	Projected	Projected	Total
		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Centennial Road-McCluggage Rd. to School Street (Phase 1)							
Construction	ITEP Grant (Federal Funds)	\$ 255,840	\$ -	\$ -	\$ -	\$ -	\$ 255,840
Engineering/Match	General Fund	49,502					49,502
Bus. Rte. 24 - Gilman To Eagle							
Construction	TAP Grant (Federal Funds)		244,966				244,966
Engineering/Match	General Fund	70,000	103,849				173,849
Centennial Road-School Street to Summit (Phase 2)							
Construction	ITEP/TAP Grant (Fed/State Funds)			-	227,000		227,000
Engineering	General Fund			21,250	7,261		28,511
Engineering	East Peoria cost share			21,250	7,261		28,511
Summit Drive-Rte. 8 to Centennial							
Construction	ITEP/TAP Grant (Fed/State Funds)			11,200	243,800		255,000
Engineering	General Fund			31,900			31,900
Engineering	East Peoria cost share			31,900			31,900
TOTAL		\$ 375,342	\$ 348,815	\$ 117,500	\$ 485,322	\$ -	\$ 1,326,979

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PROPERTY TAX INFORMATION



CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2018																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.4192
14	0.0863	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.4195
15	0.1070	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0995	0.0754	0.1101	0.0226	0.0097	0.0000	0.0000	0.4253
16	0.0570	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1034	0.0786	0.1456	0.0262	0.0093	0.0000	0.0000	0.4211
17	0.0562	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1077	0.0833	0.1539	0.0299	0.0083	0.0000	0.0000	0.4402
18	0.0965	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0990	0.0847	0.1536	0.0299	0.0083	0.0000	0.0000	0.4729
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%	2.90%
2008	\$270,622,514	8.02%	\$1,016,296	9.47%	3.90%
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	\$297,288,333	-4.80%	\$1,225,385	-6.39%	1.60%
2015	\$337,915,182	13.67%	\$1,410,250	15.09%	0.10%
2016	\$346,143,150	2.43%	\$1,445,963	2.53%	1.30%
2017	\$351,511,395	1.55%	\$1,532,579	5.99%	2.20%
2018	\$352,825,709	0.37%	\$1,647,741	7.51%	2.46%
2008 to 2018 Growth	\$82,203,195	30.38%	\$631,445	62.13%	19.56%
2013 to 2018 Growth	\$40,549,617	12.99%	\$338,648	25.87%	9.16%

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

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EMPLOYEE PAYROLL DISTRIBUTION

FY19-20 EMPLOYEE DISTRIBUTION BY FUND													
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF2	Total
Forsythe	Administrator	0.85							0.05	0.05		0.05	1.00
McCoy	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								0.90	0.10			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								0.90	0.10			1.00
Burchette	WTP Laborer			0.05					0.85	0.10			1.00
Powers	STP Operator (A/1)			0.05						0.95			1.00
Feeney	STP Laborer									1.00			1.00
Rogers	STP Laborer									1.00			1.00
Meyer	Laborer I			0.10					0.45	0.45			1.00
Hackney	Laborer I			0.10					0.45	0.45			1.00
Lane	Laborer I			0.10					0.45	0.45			1.00
Boyd	Laborer I			0.10					0.45	0.45			1.00
McCombs	Foreman			1.00									1.00
Vermillion	Laborer I			1.00									1.00
Fuller	Laborer I			1.00									1.00
Greenway	Laborer I			1.00									1.00
Tysinger	Laborer I			1.00									1.00
TBA	Laborer I			1.00									1.00
Holmes	B&Z Supv.					1.00							1.00
Westerfield	HR/Cust. Serv. Supv	0.70							0.15	0.15			1.00
Arnold	Cust. Serv. Specialist II								0.50	0.50			1.00
Thomas	Cust. Serv. Specialist II								0.50	0.50			1.00
Hanson	Cust. Serv. Specialist II	0.25		0.25					0.25	0.25			1.00
Henderson	Administrative Officer				1.00								1.00
Storer	Administrative Assistant				1.00								1.00
Kumer	Police Admin. Specialist				1.00								1.00
Williams	Police Admin. Specialist				1.00								1.00
(All)	Police Sergeants				5.00								5.00
(All)	Police Officer				15.00								15.00
Full-Time Total		3.40	0.00	8.80	26.00	1.55	0.35	0.15	6.95	8.55	1.10	0.15	57.00
P-T Employees (FTE)													
Baker	Cemetery Sexton							0.50					0.50
(All)	Police Administrative				0.80								0.80
(All)	P-T Officers				1.35								1.35
(All)	P-T Pub. Works Laborers			0.50					0.25	0.25			1.00
(All)	Grounds Mtnc.			0.85				0.50					1.35
Part-Time Total		0.00	0.00	1.35	2.15	0.00	0.00	1.00	0.25	0.25	0.00	0.00	5.00
FTE TOTAL		3.40	0.00	10.15	28.15	1.55	0.35	1.15	7.20	8.80	1.10	0.15	62.00