



**City of Washington  
Annual Budget  
Fiscal Year Ending  
April 30, 2018**

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

**Aldermen**

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

**Staff**

**Jim Culotta, City Administrator  
Joan Baxter, City Controller  
Edward Andrews, Public Works Director  
Ted Miller, Chief of Police  
Jon Oliphant, Planning & Development Director**

**Adopted April 17, 2017**

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March 31, 2017

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

Mayor Manier & Members of the City Council:

I am pleased to present the proposed budget for the City of Washington, Illinois for the fiscal year beginning May 1<sup>st</sup>, 2017. This proposed budget continues the tradition of prudent financial planning that has allowed the city to provide important services and foster economic growth.

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

A summary of the City of Washington's FY17-18 budget in comparison to the prior year is shown in the table on the following page. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund. Please note, it is particularly difficult to make year-to-year comparisons in certain categories due to the unique circumstances resulting from the 2013 tornado.

### **EXPENSE OVERVIEW**

The budget appropriates \$27,074,437 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2017, a \$4,722,482 or 14.9% decrease compared to the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the city's core services (sanitary sewer, streets, public safety and water) account for over 84% 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 \$12.9M in the coming year, 48% of total budgeted expenses. See Capital Improvement Program summary for further detail (page 121).

Personnel expenses are estimated to total \$8.1M in FY17-18. They account for 29.7% of total expenditures and are projected to increase by 7.1% over the prior year budget. Total city employment (69.05 FTE) is essentially unchanged from the prior year. About 47% of the city's workforce is engaged in public safety services; 41% is committed to public works; 6.4% to general administration and 5.3% to planning, zoning and economic development. Increases in health insurance, workers compensation insurance and pension costs are anticipated but the city has recently taken steps to mitigate potentially higher expenses by joining the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC will allow the city to pool health insurance risk and reduce some expenses.

Operations costs are projected to increase by about \$452,702 or 11.8% 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.

Annual debt service expenses of \$1.76M are \$65,756 higher than the prior year and account for about 6.5% of total budgeted expenses. Of this total, \$810,203 is payable from sewer revenues, \$676,233 is payable from General Fund income, and \$269,938 from water revenues.

### **REVENUE OVERVIEW**

Utilization of surpluses make up the largest source of monies to fund the FY17-18 budget. Years of prudent financial planning has well-positioned the city to use surplus funds to reinvest in our infrastructure. A total of \$6.67M of accumulated fund balances are planned to be used for a variety of capital projects. The use of surplus funds will not impede the city's ability to continue to set aside 25% of budgeted revenue in a "rainy day" fund for unplanned/emergency needs.

Sales and use taxes, estimated to total \$5.5M, account for the second largest source of revenue in the coming year, about 20.1% of total revenues. These revenues are generated from three component parts: the 1% municipal sales tax (\$2.9M), the 1.25% home rule sales tax (\$2.175M) and the local use tax (\$380,000).

Sewer revenues are estimated to total \$2.6M with sewer user fees accounting for \$2.3M of the total. Connection fees are projected to total \$229,000. Water revenues are projected to total \$1.8M, Income Taxes \$1.5M and Property Taxes \$1.45M. The use of Bond and Grant Proceeds will decrease by 60% from the FY16-17 budget but will make up 19% of projected revenue for FY17-18.

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 remains 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 the state budget.

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

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

This investment strategy offers an opportunity to take a comprehensive approach to the challenges that

face the city. As proposed, this strategic plan will encompass all elements of city government through four key elements: Infrastructure, Economic Development, Communication, and Organizational Excellence. The purpose of each element is summarized below:

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

This past year, staff has performed a comprehensive review of our infrastructure maintenance needs. The result of this effort, which included Council input and priorities, is the proposed five-year Capital Improvement Program. I recommend we continue our discussion on infrastructure financing in conjunction with a city investment strategy. I am confident the creation of an investment strategy will result in a unified vision and a Council-approved action plan of short and long-term goals to strengthen our community.

I look forward to working with each of you.

Respectfully submitted,

Jim Culotta  
City Administrator

## BUDGET TRENDS AT A GLANCE

### City of Washington, IL

	<u>FY 2017-18</u>	<u>FY 2016-17</u>	<u>CHANGE</u>	
<b>TOTAL BUDGETED EXPENSES</b>	\$ 27,074,437	\$ 31,796,919	\$ (4,722,482)	-14.9%
<b>by MAJOR SERVICE TYPE</b>	%	%		
Street Operations/Improvements	\$ 7,351,378 27.2%	\$ 8,396,799	(1,045,422)	-12.5%
Sanitary Sewer System	6,866,806 25.4%	10,653,926	\$ (3,787,121)	-35.5%
Public Safety (Police, Fire, ESDA)	5,347,833 19.8%	4,842,832	505,001	10.4%
Water System	3,283,851 12.1%	3,817,313	(533,463)	-14.0%
Planning/Zoning/Econ. Dev./TIF	1,636,871 6.0%	1,581,475	55,396	3.5%
All Other (IMRF, Liab. Ins., SWM, etc.)	1,288,700 4.8%	1,130,500	158,200	14.0%
General Administration	834,950 3.1%	856,810	(21,860)	-2.6%
Washington Area Community Center	355,875 1.3%	372,687	(16,812)	-4.5%
Cemetery	108,175 0.4%	144,579	(36,404)	-25.2%
<b>by MAJOR EXPENSE CLASSES</b>	%	%		
Capital Improvements	\$ 12,984,177 48.0%	\$ 18,759,117	(5,774,940)	-30.8%
Personnel (Wages and Benefits)	8,052,500 29.7%	7,518,500	534,000	7.1%
Operations (Utilities, Supplies, etc.)	4,281,386 15.8%	3,828,684	452,702	11.8%
Debt Service	1,756,374 6.5%	1,690,618	65,756	3.9%

#### SOURCES OF MONIES TO

	<u>FY 2017-18</u>	<u>FY 2016-17</u>	<u>CHANGE</u>	
<b>FUND BUDGET</b>	\$ 27,074,437	\$ 31,796,919	\$ (4,722,482)	-14.9%
<b>by MAJOR REVENUE SOURCES</b>	%	%		
Fund Balances/Cash Reserves	\$ 6,667,597 24.6%	\$ 3,552,031	3,115,566	87.7%
Sales Tax (Muni., HR, Use)	5,455,000 20.1%	5,605,000	\$ (150,000)	-2.7%
Bond/Grant/Insurance Proceeds	5,208,000 19.2%	13,193,250	(7,985,250)	-60.5%
Sewer Revenues (Fees, Charges, etc.)	2,609,500 9.6%	2,491,500	118,000	4.7%
Water Revenues (Fees, Charges, etc.)	1,819,900 6.7%	1,512,320	307,580	20.3%
Income Tax Distribution	1,500,000 5.5%	1,550,000	(50,000)	-3.2%
Property Taxes	1,445,850 5.3%	1,410,250	35,600	2.5%
All Other	1,433,590 5.3%	1,501,068	(67,478)	-4.5%
Motor Fuel Taxes	390,000 1.4%	395,000	(5,000)	-1.3%
Telecommunications Tax	321,000 1.2%	360,500	(39,500)	-11.0%
TIF Funds	224,000 0.8%	226,000	(2,000)	-0.9%

#### EMPLOYMENT: FULL TIME EQUIVALENT

	<u>FY 2017-18</u>	<u>FY 2016-17</u>	<u>CHANGE</u>	
<b>EMPLOYMENT: FULL TIME EQUIVALENT</b>	%	%		
Public Safety	32.60 47.2%	31.70	0.90	2.8%
Street Division	11.25 16.3%	12.25	(1.00)	-8.2%
Sewer Division	8.80 12.7%	8.10	0.70	8.6%
Water Division	7.20 10.4%	6.80	0.40	5.9%
General Administration	4.40 6.4%	4.50	(0.10)	-2.2%
Planning/Zoning/Econ. Dev.	3.65 5.3%	3.65	-	0.0%
Cemetery Operation	1.15 1.7%	1.15	-	0.0%
<b>TOTAL</b>	<b>69.05</b>	<b>68.15</b>	<b>0.90</b>	<b>1.32%</b>

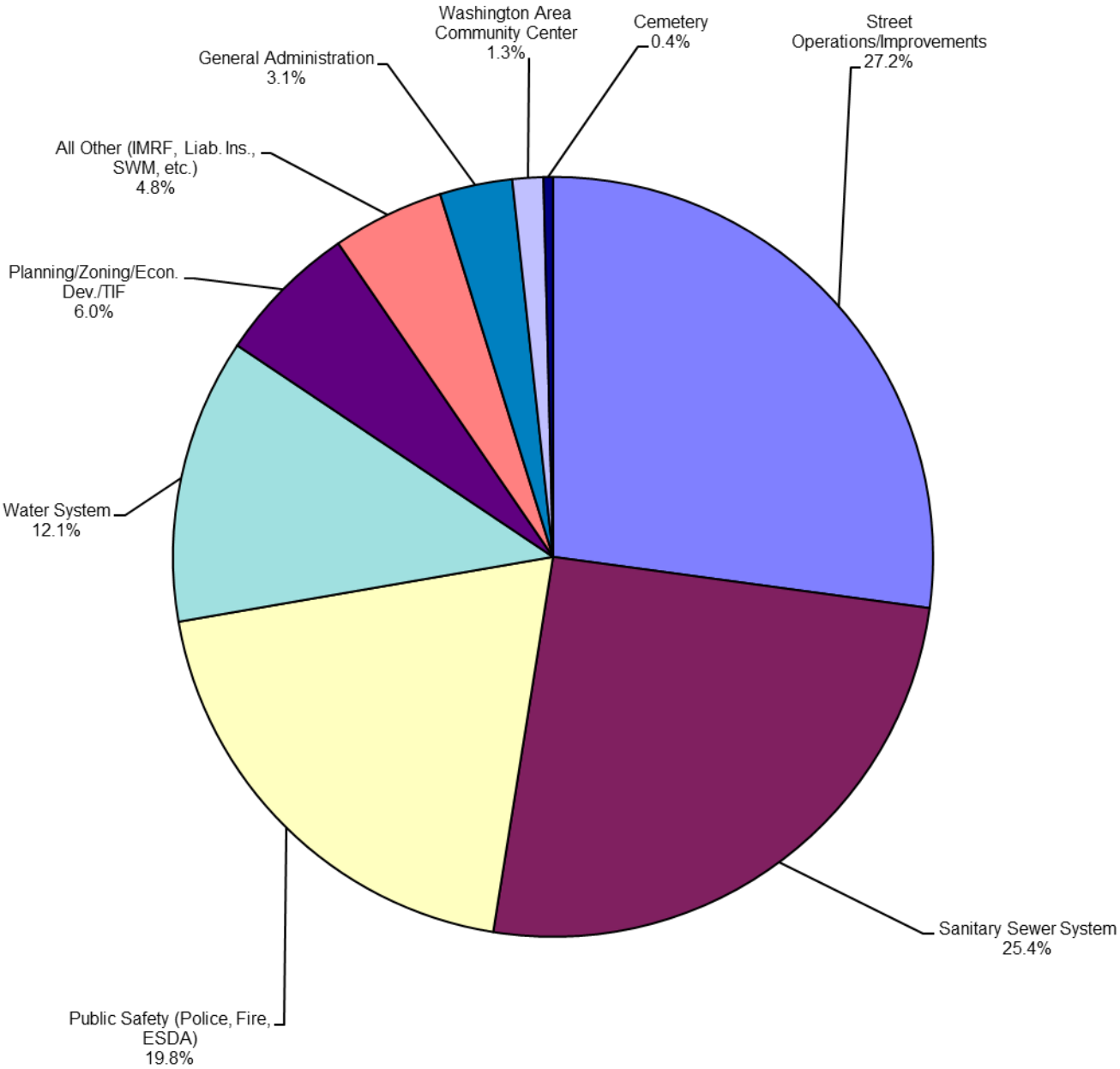
#### PROPERTY TAXES

Tax Levy	\$ 1,445,850	\$ 1,410,250	\$ 35,600	2.5%
Tax Rate (per \$100 AV)	\$ 0.42109	\$ 0.42525	\$ (0.00416)	-1.0%
Equalized Assessed Valuation	\$ 343,361,222	\$ 331,654,600	\$ 11,706,622	3.5%
City Share of Total Tax Bill (Avg.)	N/A	5.26%		

#### UTILITY RATES

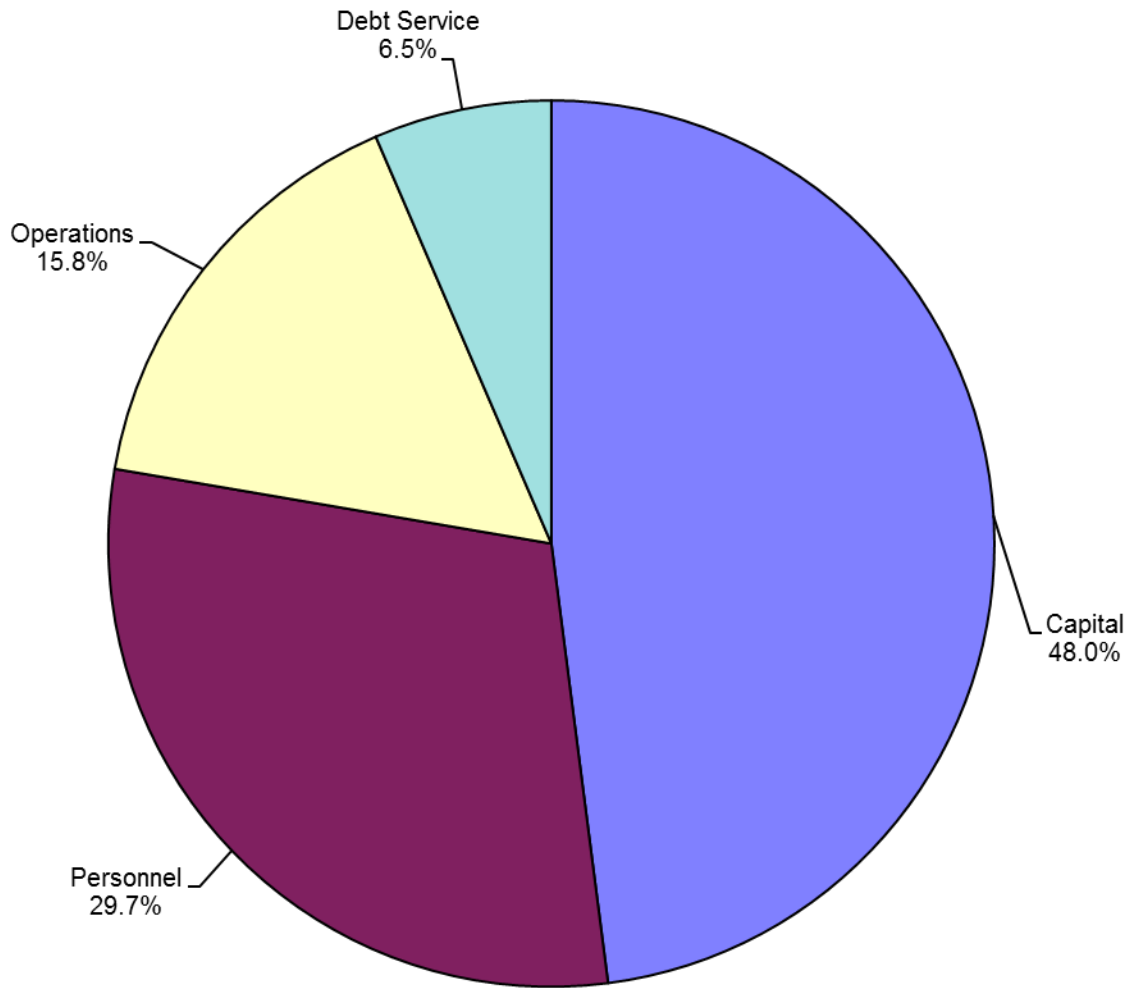
Water Rates (per 1,000 gal.)	\$ 4.22	\$ 4.12	\$ 0.10	2.4%
Sewer Rates (per 1,000 gal.)	\$ 8.79	\$ 8.58	\$ 0.21	2.4%

**Budgeted Expenses by Major Service Type  
FY17-18**

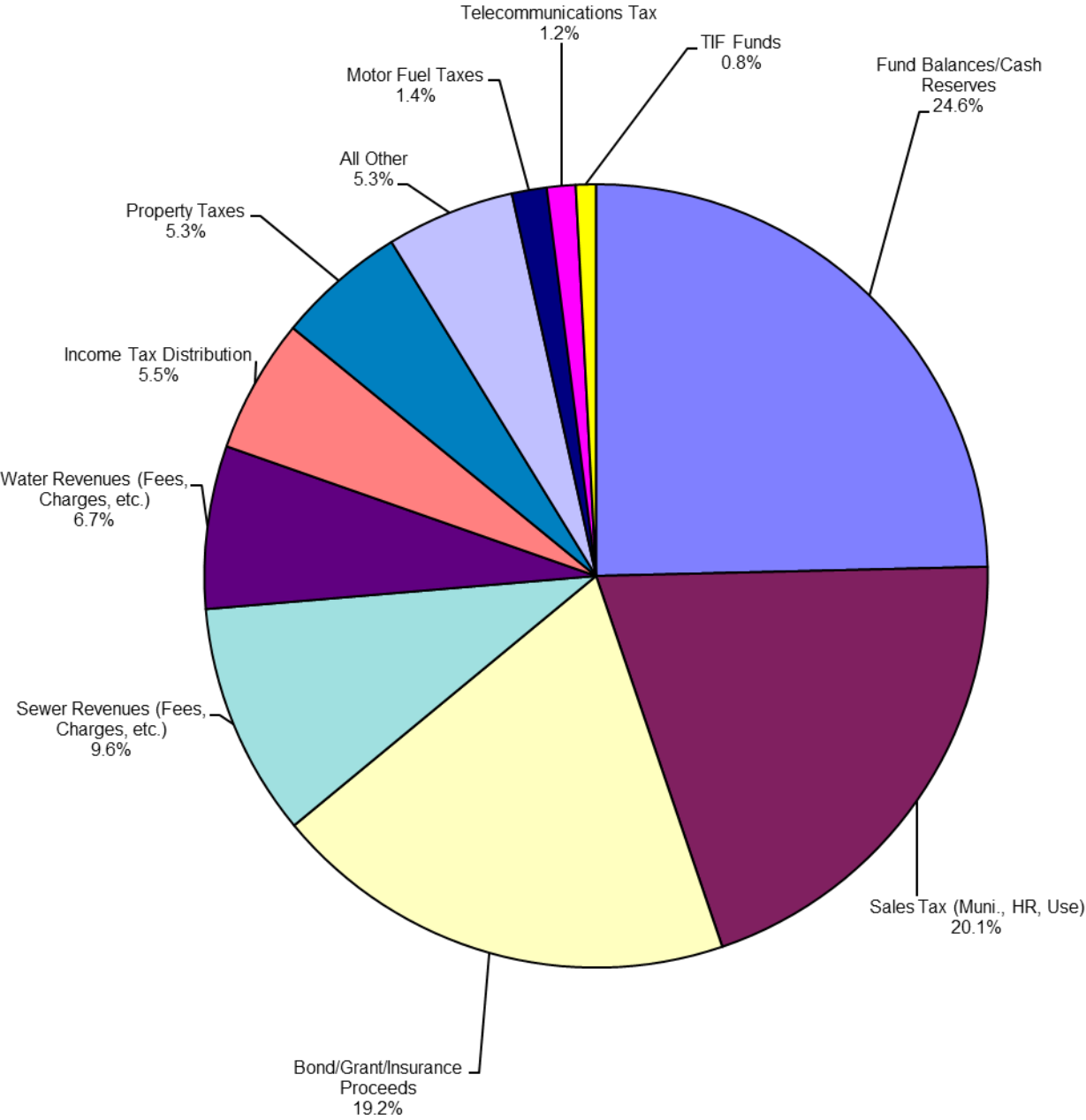




**Budgeted Expenses by Major Expense Class  
FY17-18**



**Budgeted Revenues by Major Revenue Source  
FY17-18**



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**ALL FUNDS SUMMARY**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST.ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>REVENUES:</b>					
General	\$ 7,230,994	\$ 8,768,388	\$ 9,406,450	\$ 9,044,311	\$ 9,082,750
Proprietary	3,772,306	4,675,084	13,890,120	8,207,826	8,212,900
Special	4,101,908	7,457,066	2,550,790	2,219,932	1,784,920
Debt Service	117,137	505,174	111,308	111,908	50,000
SA/Cap. Proj.	213,654	162,912	2,286,220	690,569	1,276,270
<b>TOTAL</b>	<b>\$ 15,435,999</b>	<b>\$ 21,568,624</b>	<b>\$ 28,244,888</b>	<b>\$ 20,274,546</b>	<b>\$ 20,406,840</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 6,306,881	\$ 6,505,747	\$ 7,518,500	\$ 7,321,653	\$ 8,052,500
Operations	2,559,931	2,808,805	3,828,684	3,431,030	4,281,386
Capital	1,458,846	8,604,870	18,759,117	7,546,426	12,984,177
Debt Service	1,302,692	1,785,078	1,690,618	1,392,561	1,756,374
Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 11,628,350</b>	<b>\$ 19,704,500</b>	<b>\$ 31,796,919</b>	<b>\$ 19,691,670</b>	<b>\$ 27,074,437</b>
Revenue Over/ (Under) Exp.	<b>\$ 3,807,649</b>	<b>\$ 1,864,124</b>	<b>\$ (3,552,031)</b>	<b>\$ 582,876</b>	<b>\$ (6,667,597)</b>

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**GENERAL FUNDS SUMMARY (Restricted and Unrestricted) – Fund 100**

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

Restricted General Fund accounts include the following:

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Beg. Cash Bal.</b>			\$ 11,348,587	\$ 11,380,091	\$ 12,886,911
<b>Unrestricted</b>	\$ 9,603,625	\$ 7,761,710	\$ 8,516,860	\$ 8,311,096	\$ 7,799,550
<i>L/A</i>	1,162	690	2,000	1,700	2,000
<i>City Hall</i>	14,400	13,902	18,400	15,310	18,640
<i>Streets</i>	238,517	228,833	277,500	240,200	234,000
<i>Police</i>	418,443	433,709	529,000	505,028	674,700
<i>Tourism/EDC</i>	12,434	6,359	85,000	75,000	80,000
<i>Planning/Zoning</i>	0	0	0	0	0
<i>Fire/Rescue</i>	16,608	18,477	18,000	18,616	19,000
<i>N. Cumm. Road. Impr.</i>	0	0	500	0	500
<i>Telecommunications Tax</i>	348,089	329,401	360,500	301,000	321,000
<b>TOTAL</b>	<b>\$10,653,278</b>	<b>\$ 8,793,081</b>	<b>\$ 9,807,760</b>	<b>\$ 9,467,950</b>	<b>\$ 9,149,390</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 4,367,303	\$ 4,498,733	\$ 5,257,500	\$ 5,041,233	\$ 5,589,000
<i>Operations</i>	1,427,035	1,487,836	1,941,335	1,683,210	2,061,625
<i>Capital</i>	53,172	62,372	886,500	67,710	2,246,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,085,344	1,276,894	2,738,879	1,169,477	2,245,135
<b>TOTAL</b>	<b>\$ 6,932,854</b>	<b>\$ 7,325,835</b>	<b>\$ 10,824,214</b>	<b>\$ 7,961,630</b>	<b>\$ 12,141,759</b>
<b>Revenue Over (Under) Expend.</b>	<b>\$ 3,720,424</b>	<b>\$ 1,467,246</b>	<b>\$ (1,016,454)</b>	<b>\$ 1,506,320</b>	<b>\$ (2,992,369)</b>
<b>End. Cash Balance</b>					<b>\$ 9,894,542</b>

**GENERAL FUND: UNRESTRICTED (Fund 100-10)**

**Core Service, Purpose or Function**

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

**GENERAL CORPORATE UNRESTRICTED  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 10,222,060	\$ 10,319,970	\$ 11,525,790
<b>Min. Std. Bal. (a)</b>					\$ 1,949,888
<b>Surplus Funds</b>					\$ 9,575,903
<b>REVENUES:</b>					
<b>Tax:</b>					
<b>Property</b>	\$ 356,445	\$ 250,525	\$ 354,950	\$ 350,333	\$ 195,550
<b>Sales</b>	2,892,576	2,826,734	2,950,000	2,930,000	2,900,000
<b>Local Use</b>	312,143	351,161	355,000	369,000	380,000
<b>Home Rule</b>	2,144,257	2,034,939	2,300,000	2,200,000	2,175,000
<b>Prop.Repl.</b>	12,247	12,155	13,000	5,000	0
<b>State Inc.</b>	1,524,686	1,548,008	1,550,000	1,450,000	1,500,000
<b>Hotel/Motel</b>	80,904	80,170	0	0	0
<b>Video Gaming Tax</b>	46,414	52,604	50,000	53,000	50,000
<b>License:</b>					
<b>Liquor</b>	28,185	27,668	29,000	33,000	32,000
<b>Misc.</b>	4,875	202	1,000	2,000	1,000
<b>Franchise:</b>					
<b>Ameren</b>	72,314	97,594	117,000	123,000	135,000
<b>Cable</b>	195,294	221,948	220,000	180,000	200,000
<b>Solid Waste</b>	1,167	2,000	2,000	2,000	2,000
<b>Electric Aggregation</b>	47,365	53,881	50,000	53,000	50,000
<b>Interest</b>	28,269	36,535	40,000	35,000	35,000
<b>Misc. Inc.</b>	7,379	11,344	2,500	3,000	2,500
<b>Sale of Equipment/Land</b>	0	0	0	11,000	0
<b>Fines:</b>					
<b>Court</b>	73,630	52,481	60,000	56,000	55,000
<b>Parking</b>	2,765	2,000	2,000	1,000	1,000
<b>Liquor</b>	0	0	1,000	750	1,000
<b>Ord. Viol.</b>	15,320	29,750	15,000	22,500	20,000
<b>Fees:</b>					
<b>Bld. &amp; Signs</b>	51,232	49,000	50,000	45,000	50,000
<b>Forf. Bld. Fees</b>	1,500	2,200	1,500	1,500	1,500
<b>Var./Plats/Misc.</b>	2,130	2,130	2,000	2,000	2,000
<b>Enterprise Zone App. Fee</b>	0	0	0	6,000	5,000
<b>Yard Waste Stickers</b>	5,384	6,580	6,000	6,000	6,000
<b>TOTAL COLLECTIONS</b>	\$ 7,906,481	\$ 7,751,609	\$ 8,171,950	\$ 7,940,083	\$ 7,799,550
<b>T/F From:</b>					
<b>TIF No. 1</b>	0	0	0	0	0
<b>WACC Debt Service</b>	0	0	344,910	371,013	0
<b>Tornado Recovery</b>	1,697,144	10,101	0	0	0
<b>TOTAL</b>	\$ 9,603,625	\$ 7,761,710	\$ 8,516,860	\$ 8,311,096	\$ 7,799,550
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 0	0	0	0	0
<b>Operation</b>	0	0	0	0	0
<b>Capital</b>	0	0	0	0	0
<b>Debt Serv.</b>	0	0	0	0	0
<b>Inter T/F</b>	411,590	446,444	1,672,648	108,835	1,205,070
<b>TOTAL</b>	\$ 411,590	\$ 446,444	\$ 1,672,648	\$ 108,835	\$ 1,205,070
<b>Revenue Over (Under) Expend.</b>	\$ 9,192,035	\$ 7,315,266	\$ 6,844,212	\$ 8,202,261	\$ 6,594,480
<b>Intra T/F</b>	\$ 5,814,807	\$ 6,106,769	\$ 8,213,166	\$ 6,996,441	\$ 9,899,349
<b>Net Rev. Over (Under) Exp.</b>	\$ 3,377,228	\$ 1,208,497	\$ (1,368,954)	\$ 1,205,820	\$ (3,304,869)
<b>End. Cash Balance</b>					\$ 8,220,921

(a) set at 25% of current year collections

**SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED**

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST.ACT.</b>	<b>BUDGET</b>
	<b>16-17</b>	<b>17-18</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>Grant to Stormwater Mgmt.</i>			\$ 125,000	\$ 50,000	\$ 0	\$ 0
<i>WACC Debt Service Fund</i>			233,202	0	0	305,875
<i>Washington 223 Capital Proj.</i>			7,637	1,508,000	7,743	602,739
<i>Washington 223 Debt Service Fund</i>			75,605	77,148	63,592	138,456
<i>Freedom Parkway Cap. Proj.</i>			0	0	0	50,000
<i>Lakeshore Drive Cap. Proj.</i>			0	0	0	40,000
<i>Tornado Recovery Fund</i>			0	0	0	0
<i>ESDA</i>			5,000	37,500	37,500	68,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 446,444	\$ 1,672,648	\$ 108,835	\$ 1,205,070
<b>TOTAL EXPENDITURES</b>			\$ 446,444	\$ 1,672,648	\$ 108,835	\$ 1,205,070
<b>Intra-Fund Transfers</b>						
<i>L/A</i>			\$ 573,235	\$ 775,610	\$ 682,750	\$ 748,750
<i>City Hall</i>			84,162	76,325	80,265	86,688
<i>Streets</i>			1,373,364	2,699,804	1,764,115	4,091,219
<i>Police</i>			3,124,092	3,542,052	3,463,082	3,813,108
<i>Tourism/Economic Dev.</i>			79,901	106,275	24,020	119,875
<i>Planning, Zoning &amp; Code Enforcement</i>			278,556	371,600	320,325	407,010
<i>Fire/Rescue</i>			593,459	641,500	661,884	632,700
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 6,106,769	\$ 8,213,166	\$ 6,996,441	\$ 9,899,349
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 6,553,213	\$ 9,885,814	\$ 7,105,276	\$ 11,104,419



**LEGISLATIVE/ADMINISTRATIVE ACCOUNT (Fund 100-01)**

**Core Service, Purpose or Function**

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

**LEGISLATIVE/ADMINISTRATIVE  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>T/F From:</b>					
<i>Water Fund</i>	581	345	1,000	850	1,000
<i>Sewer Fund</i>	581	345	1,000	850	1,000
<i>GF Unrestricted</i>	608,473	573,235	775,610	682,750	748,750
<b>TOTAL</b>	\$ 609,635	\$ 573,925	\$ 777,610	\$ 684,450	\$ 750,750
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 481,442	\$ 418,141	\$ 550,900	\$ 529,700	\$ 552,300
<b>Operations</b>	119,285	145,136	204,310	137,350	177,150
<b>Capital</b>	5,808	3,448	10,000	5,000	10,000
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	3,100	7,200	12,400	12,400	11,300
<b>TOTAL</b>	\$ 609,635	\$ 573,925	\$ 777,610	\$ 684,450	\$ 750,750
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
<i>Mayor</i>	1.00	1.00				
<i>Aldermen</i>	8.00	8.00				
<i>City Clerk</i>	0.85	0.85				
<i>City Treasurer</i>	1.00	1.00				
<i>Elected Salaries</i>			\$ 78,726	\$ 81,000	\$ 82,000	\$ 83,000
<i>City Administrator</i>	0.85	0.85				
<i>Controller</i>	0.80	0.80				
<i>Accountant</i>	0.80	0.80				
<i>HR/Cust. Serv. Supervisor</i>	0.80	0.70				
<i>Customer Serv. Specialist</i>	0.25	0.25				
<i>Regular Salaries</i>			192,862	315,000	258,000	310,000
<i>P-T Accountant</i>	0.00	0.00				
<i>Part Time Wages</i>			39,159	0	35,000	0
<i>Overtime</i>			9,700	8,000	18,200	10,000
<i>Unused Sick Time</i>			2,262	4,800	2,800	4,800
<i>Group Insurance</i>			76,916	120,000	112,000	121,000
<i>Retiree Health Insurance</i>			14,767	17,000	17,000	18,500
<i>Health Savings Plan Contribution</i>			2,118	3,000	3,300	3,400
<i>Workers Comp. Insurance</i>			635	800	400	500
<i>Unemployment Insurance Tax</i>			996	1,300	1,000	1,100
<b>TOTAL FTE YEARS</b>	14.35	14.25				
<b>TOTAL PERSONNEL</b>			\$ 418,141	\$ 550,900	\$ 529,700	\$ 552,300
<b>Operations Detail</b>						
<i>Repair &amp; Maint.-Equip. (Contr.)</i>			\$ 1,418	\$ 2,500	\$ 2,000	\$ 2,500
<i>Engineering Fees</i>			0	0	0	0
<i>Legal Fees</i>			14,895	34,000	18,000	20,000
<i>Liquor Code Enforce.-Legal</i>			6,825	3,000	2,500	3,000
<i>Data Processing Support</i>			17,858	26,500	26,000	30,200
<i>Professional Fees</i>			2,700	7,000	8,300	10,000
<i>Animal Control</i>			13,360	14,000	13,500	14,000
<i>Postage Expense</i>			2,630	6,000	3,300	5,800
<i>Communications</i>			1,480	15,700	14,700	2,000
<i>Publishing Fees</i>			911	1,000	600	1,000
<i>Printing Fees</i>			4,343	8,000	5,800	8,000
<i>Recruitment</i>			30,288	500	0	500
<i>Membership Dues</i>			3,466	6,060	6,100	7,400
<i>Training-Elected Officials</i>			4,217	13,000	2,000	14,000
<i>Training-Staff</i>			474	9,600	1,000	4,800
<i>Subscriptions</i>			258	400	250	400
<i>Reference Materials/Manuals</i>			1,056	1,700	400	700
<i>Software</i>			5,476	5,500	2,000	3,800
<i>Surety Bond Expenses</i>			1,969	1,100	1,000	1,100
<i>Lease/Rent Expense</i>			3,892	4,100	3,800	3,500
<i>Repair &amp; Maint.-Equip. (Comm.)</i>			1,249	1,900	1,000	1,900
<i>Office Supplies</i>			4,982	6,200	5,500	6,000
<i>Misc. Equip.</i>			6,329	2,000	3,200	2,000
<i>Taxes- Other</i>			0	50	0	50
<i>Misc. Expenses</i>			6,813	8,500	7,000	8,500
<i>Grant Disbursement</i>			0	0	0	0
<i>City Administrator Expense</i>			0	5,000	0	5,000
<i>Community Support</i>			1,972	2,500	1,400	2,500
<i>Yard Waste Stickers</i>			6,000	8,000	8,000	8,000
<i>Contingency</i>			0	10,000	0	10,000
<i>Bad Debt Expense</i>			275	500	0	500
<b>TOTAL OPERATIONS</b>			\$ 145,136	\$ 204,310	\$ 137,350	\$ 177,150
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Building</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Building Engineering</i>			0	0	0	0
<i>Equipment</i>			3,448	10,000	5,000	10,000
<b>TOTAL CAPITAL</b>			\$ 3,448	\$ 10,000	\$ 5,000	\$ 10,000
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>MERF</i>			\$ 7,200	\$ 7,400	\$ 7,400	\$ 6,300
<i>Capital Replacement Fund</i>			0	5,000	5,000	5,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 7,200	\$ 12,400	\$ 12,400	\$ 11,300
<b>TOTAL EXPENDITURES</b>			\$ 573,925	\$ 777,610	\$ 684,450	\$ 750,750

**CITY HALL ACCOUNT (Fund 100-02)**

**Core Service, Purpose or Function**

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

**CITY HALL  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF Unrestr.</i>	\$ 80,748	\$ 84,162	\$ 76,325	\$ 80,265	\$ 86,688
<i>Water</i>	7,200	6,951	9,200	7,655	9,320
<i>Sewer</i>	7,200	6,951	9,200	7,655	9,320
<b>TOTAL</b>	\$ 95,148	\$ 98,064	\$ 94,725	\$ 95,575	\$ 105,328
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 42,753	\$ 43,586	\$ 58,000	\$ 45,000	\$ 58,400
<i>Operations</i>	28,889	26,293	33,600	32,050	34,800
<i>Capital</i>	23,506	28,185	0	15,400	2,300
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund T/F</i>	0	0	3,125	3,125	9,828
<b>TOTAL</b>	\$ 95,148	\$ 98,064	\$ 94,725	\$ 95,575	\$ 105,328
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR CITY HALL**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
<i>Custodian</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 40,978	\$ 43,000	\$ 42,500	\$ 44,000
<i>Overtime</i>			0	0	100	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			318	700	400	700
<i>Group Insurance</i>			56	11,000	0	11,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			360	800	400	800
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			1,798	2,000	1,200	1,400
<i>Uniform Rental</i>			76	500	400	500
<b>TOTAL FTE YEARS</b>	1.00	1.00				
<b>TOTAL PERSONNEL</b>			\$ 43,586	\$ 58,000	\$ 45,000	\$ 58,400
<b><u>Operations Detail</u></b>						
<i>R/M Building (Cont.)</i>			\$ 1,023	\$ 3,200	\$ 4,500	\$ 4,100
<i>R/M Equipment (Cont.)</i>			2,701	3,000	3,100	3,300
<i>Communications</i>			10,789	11,600	11,200	11,500
<i>Recruitment</i>			0	200	0	200
<i>Electricity</i>			3,504	4,000	5,000	6,200
<i>Heating</i>			1,420	1,800	1,700	1,900
<i>Property Insurance</i>			2,413	3,500	1,800	2,100
<i>R/M - Buildings (Comm.)</i>			1,570	1,500	1,500	1,000
<i>R/M-Equipment (Comm.)</i>			281	400	600	500
<i>Operating Supplies</i>			1,147	1,500	1,200	1,500
<i>Misc. Equipment</i>			261	1,000	250	1,000
<i>Janitorial Supplies</i>			814	900	900	1,000
<i>Misc. Expenses</i>			370	1,000	300	500
<b>TOTAL OPERATIONS</b>			\$ 26,293	\$ 33,600	\$ 32,050	\$ 34,800
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bldg./Property</i>			\$ 28,185	\$ 0	\$ 13,000	\$ 2,300
<i>Equipment</i>			0	0	0	0
<i>System Engineering</i>			0	0	2,400	0
<i>Landscaping</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 28,185	\$ 0	\$ 15,400	\$ 2,300
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>T/F to Capital Replacement Fund</i>			\$ 0	\$ 3,125	\$ 3,125	\$ 9,828
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 3,125	\$ 3,125	\$ 9,828
<b>TOTAL EXPENDITURES</b>			\$ 98,064	\$ 94,725	\$ 95,575	\$ 105,328

**STREET ACCOUNT (Fund 100-03)**

**Core Service, Purpose or Function**

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

**STREETS  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Tax:</b>					
<b>Street</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Property Repl.</b>	7,473	6,880	7,500	6,500	7,000
<b>Fee:</b>					
<b>Sidewalk Reim.</b>	729	1,647	0	2,500	2,000
<b>Curb &amp; Gutter Rest.</b>	0	0	0	0	0
<b>Road and Bridge</b>	192,221	181,758	185,000	200,484	203,000
<b>Grant Proceeds</b>	11,040	16,080	0	2,500	0
<b>Insurance Proceeds</b>	0	0	60,000	0	0
<b>Recycling Grant</b>	15,938	16,254	16,000	16,000	16,000
<b>Miscellaneous</b>	11,116	6,214	5,000	7,000	6,000
<b>TOTAL COLLECTIONS</b>	<b>238,517</b>	<b>228,833</b>	<b>273,500</b>	<b>234,984</b>	<b>234,000</b>
<b>T/F From:</b>					
<b>GF Unrestricted</b>	1,231,000	1,373,364	2,699,804	1,764,115	4,091,219
<b>Water Fund</b>	0	0	2,000	1,608	0
<b>Sewer Fund</b>	0	0	2,000	3,608	0
<b>GF Telecom Fund</b>	0	0	0	0	0
<b>BMSR Grant</b>	0	0	0	0	0
<b>Mallard Crossing SSA</b>	0	0	0	0	0
<b>TOTAL BUDG. FUNDS</b>	<b>\$ 1,469,517</b>	<b>\$ 1,602,197</b>	<b>\$ 2,977,304</b>	<b>\$ 2,004,315</b>	<b>\$ 4,325,219</b>
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 708,238	\$ 738,277	\$ 859,400	\$ 796,900	\$ 865,600
<b>Operations</b>	347,405	355,412	493,750	408,850	572,650
<b>Capital</b>	7,847	19,281	841,500	13,500	2,166,700
<b>Debt Service</b>	0	0	0	0	0
<b>Inter T/F</b>	423,354	496,532	791,154	785,565	729,269
<b>TOTAL</b>	<b>\$ 1,486,844</b>	<b>\$ 1,609,502</b>	<b>\$ 2,985,804</b>	<b>\$ 2,004,815</b>	<b>\$ 4,334,219</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (17,327)</b>	<b>\$ (7,305)</b>	<b>\$ (8,500)</b>	<b>\$ (500)</b>	<b>\$ (9,000)</b>
<b>RECYCLING GRANT</b>					
<b>Recycling Grant BB</b>	\$ 5,468	\$ (11,859)	\$ (19,479)	\$ (19,164)	\$ (19,664)
<b>Revenue</b>	15,938	16,254	16,000	16,000	16,000
<b>Expenditures</b>	33,265	23,559	24,500	16,500	25,000
<b>Recycling Grant EB</b>	<b>\$ (11,859)</b>	<b>\$ (19,164)</b>	<b>\$ (27,979)</b>	<b>\$ (19,664)</b>	<b>\$ (28,664)</b>
<b>From Recycling Grant</b>	<b>\$ 17,327</b>	<b>\$ 7,305</b>	<b>\$ 8,500</b>	<b>\$ 500</b>	<b>\$ 9,000</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR STREETS**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
Public Works Director	0.50	0.50				
Public Works Manager	0.60	0.60				
Street Supervisor	0.85	0.85				
Water/Sewer Distr. Supv.	0.10	0.10				
Street Foreman	1.00	1.00				
Laborers	5.40	5.45				
STP Operator	0.00	0.05				
Customer Serv. Specialist	0.45	0.25				
Regular Salaries			\$ 444,619	\$ 485,000	\$ 475,000	485,000
Alloc. to Recycling Grant			(11,076)	(11,600)	(11,500)	(12,000)
PW Seasonal	0.50	0.50				
Grounds Mtnc.	0.85	0.85				
Part-Time Wages			27,967	35,000	27,000	35,000
Overtime			17,007	32,000	24,000	32,000
Standby			4,884	4,500	4,500	5,000
Unused Sick Time			4,722	7,500	5,000	7,500
Group Insurance			150,500	202,000	180,000	211,000
Retiree Health Insurance			36,317	42,000	42,000	45,000
Health Savings Plan Contribution			4,177	6,200	4,500	5,500
Workers Comp. Insurance			52,643	50,000	40,000	45,000
Uniform Rental			3,647	3,500	3,500	3,600
Unemployment Insurance Tax			2,870	3,300	2,900	3,000
<b>TOTAL FTE YEARS</b>	<b>10.25</b>	<b>10.15</b>				
<b>TOTAL PERSONNEL</b>			\$ 738,277	\$ 859,400	\$ 796,900	\$ 865,600
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 11,147	\$ 7,000	\$ 9,000	\$ 28,700
R/M Equipment - Cont.			1,976	2,750	1,250	1,500
R/M Sidewalk Repl. - Cont.			21,349	40,000	17,500	20,000
R/M Streetscaping - Cont.			20,749	19,500	20,000	22,500
R/M Street Misc. - Cont.			34,698	75,000	51,500	82,000
Engineering Fees			0	10,000	0	25,000
Legal Fees			792	5,000	500	6,500
Drug/Alcohol Testing			184	500	400	500
Data Processing Support			325	3,000	2,000	2,500
Professional Fees			3,468	9,000	5,000	10,000
Communications			8,237	10,000	10,000	10,500
Printing/Advertising			668	1,000	1,500	1,500
Membership Dues			0	1,000	250	1,000
Training			915	1,000	350	1,000
Ref. Materials/Manuals			345	250	250	250
Software			275	2,500	2,000	2,500
Electricity			59,460	65,000	65,000	70,000
Heating			8,188	11,000	5,000	10,000
Property Insurance			3,949	5,000	4,500	5,200
Lease/Rent Expense			1,399	6,000	9,100	20,000
R/M Buildings - Comm.			5,287	4,000	5,500	1,500
R/M Equipment - Comm.			3,375	4,000	3,000	3,500
R/M Asphalt - Comm.			17,878	25,000	20,000	25,000
R/M Pavement Marking - Comm.			4,492	9,500	7,250	8,500
R/M Snow/Ice Control - Comm.			29,919	55,000	32,250	57,500
R/M Sand/Gravel - Comm.			8,664	12,750	11,250	13,500
R/M Concrete & Flowable - Comm.			17,325	20,000	22,500	25,000
R/M Street Misc. - Comm.			45,983	40,000	60,000	65,000
Office Supplies			279	500	250	500
Operating Supplies			3,815	5,000	5,000	5,000
Health & Safety Equipment			2,283	3,000	3,000	3,250
Misc. Equipment			6,211	6,000	8,250	8,250
Recycling Grant Expenses			23,559	24,500	16,500	25,000
Misc. Expenses			8,218	10,000	9,000	10,000
<b>TOTAL OPERATIONS</b>			\$ 355,412	\$ 493,750	\$ 408,850	\$ 572,650
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 14,140	\$ 13,500	\$ 13,500	\$ 30,000
Bld./Property			5,141	3,000	0	355,000
System Construction			0	750,000	0	1,496,000
System Engineering			0	30,000	0	277,700
System Legal			0	0	0	8,000
Traffic Signals			0	45,000	0	0
<b>TOTAL CAPITAL</b>			\$ 19,281	\$ 841,500	\$ 13,500	\$ 2,166,700
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
S. Cummings DS Fund			\$ 63,967	\$ 63,967	\$ 63,967	\$ 63,967
Cruiger Rd. DS Fund			73,665	69,665	69,665	69,665
MFT			0	0	0	0
MERF			279,500	455,000	455,000	427,000
Capital Replacement Fund			0	8,456	8,456	6,637
Beverly Manor Safe Rtes to Schools			0	12,067	12,777	0
Mallard Crossing SSA			0	0	0	0
Recreation Trail Ext.			79,400	182,000	175,700	162,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 496,532	\$ 791,154	\$ 785,565	\$ 729,269
<b>TOTAL EXPENDITURES</b>			\$ 1,609,502	\$ 2,985,804	\$ 2,004,815	\$ 4,334,219

**POLICE ACCOUNT (Fund 100-04)**

**Core Service, Purpose or Function**

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

**POLICE  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property</i>	\$ 290,808	\$ 308,189	\$ 365,000	\$ 350,333	\$ 500,000
<i>Property Repl.</i>	13,191	10,421	14,000	12,000	13,000
<i>Special Events</i>	14,088	19,186	15,000	14,000	15,000
<i>Misc. Income</i>	1,956	1,375	1,500	1,000	1,200
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Grant Proceeds</i>	1,320	0	1,500	0	0
<i>Training Reimbur.</i>	27,595	21,666	25,000	24,000	24,000
<i>Reimb. from WCHS</i>	69,485	72,872	75,000	73,295	75,500
<b>TOTAL COLLECTIONS</b>	<b>\$ 418,443</b>	<b>\$ 433,709</b>	<b>\$ 497,000</b>	<b>\$ 474,628</b>	<b>\$ 628,700</b>
<b>T/F From:</b>					
<i>GF Unrestr.</i>	2,885,447	3,124,092	3,542,052	3,463,082	3,813,108
<i>Pol. Spec. Proj.</i>	0	0	32,000	30,400	46,000
<b>TOTAL</b>	<b>\$ 3,303,890</b>	<b>\$ 3,557,801</b>	<b>\$ 4,071,052</b>	<b>\$ 3,968,110</b>	<b>\$ 4,487,808</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	2,891,034	3,087,396	3,502,500	3,448,433	3,816,800
<i>Operations</i>	158,925	205,941	278,600	234,315	320,440
<i>Capital</i>	8,131	4,464	35,000	30,410	65,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	245,800	260,000	254,952	254,952	285,068
<b>TOTAL</b>	<b>\$ 3,303,890</b>	<b>\$ 3,557,801</b>	<b>\$ 4,071,052</b>	<b>\$ 3,968,110</b>	<b>\$ 4,487,808</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR POLICE**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
Police Chief	1.00	1.00				
Master Sergeant	1.00	1.00				
Sergeants	4.00	4.00				
Patrol Officers	15.00	15.00				
Police Services Admin. Officer	1.00	1.00				
Dispatchers	6.00	6.00				
Records Clerk	1.00	1.00				
Regular Salaries						
Officers			\$ 1,292,671	\$ 1,425,000	\$ 1,425,000	\$ 1,500,000
Dispatchers/Administrative			374,080	400,000	375,000	400,000
P-T Records Clerk	0.00	0.00				
P-T Salaries						
P-T Dispatchers	1.35	2.25	78,735	60,000	82,000	96,500
P-T Officers	1.35	1.35	39,263	45,000	45,000	50,000
Overtime-Officers			207,036	250,000	230,000	275,000
Overtime-Dispatchers			31,528	36,000	65,000	50,000
Unused Sick Time			14,919	15,000	16,000	17,000
Group Insurance			553,147	696,000	670,000	720,000
Retiree Health Insurance			71,352	82,000	82,000	88,000
Health Savings Plan Contribution			21,256	25,000	24,000	25,000
Workers Comp. Insurance			52,060	48,000	35,000	42,000
Clothing Allowance			24,961	32,000	29,000	32,000
Unemployment Insurance Tax			7,778	9,500	8,100	8,300
Police Pension Expense			318,610	379,000	362,333	513,000
<b>TOTAL FTE YEARS</b>	<b>31.70</b>	<b>32.60</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 3,087,396</b>	<b>\$ 3,502,500</b>	<b>\$ 3,448,433</b>	<b>\$ 3,816,800</b>
<b>Operations Detail</b>						
R/M Building-Cont.			\$ 19,798	\$ 18,000	\$ 19,405	\$ 21,100
R/M Equipment-Cont.			27,140	25,000	14,095	14,985
Legal Fees			30,521	40,000	88,500	85,000
Data Processing Support			5,864	12,000	7,500	8,000
Professional Fees			0	1,000	500	11,600
Postage Expense			1,668	1,000	1,100	1,200
Communications			18,371	22,500	0	23,850
Publishing Fees			0	800	60	500
Printing Fees			2,311	2,500	2,500	2,500
Recruitment			136	1,000	400	1,000
Membership Dues			5,659	6,000	5,960	8,530
Training			23,105	45,000	21,083	47,200
Subscriptions			504	1,100	675	1,100
Reference Materials/Manuals			285	600	0	0
Software			3,928	9,000	3,610	14,200
Property Insurance			4,615	5,800	5,300	6,100
Electricity			13,838	13,500	12,400	13,500
Heating			1,433	4,500	900	2,500
Lease/Rent Expense			5,781	8,800	6,577	6,775
R/M Buildings-Comm.			862	2,000	750	2,000
R/M Equipment-Comm.			3,909	5,700	1,200	3,000
Office Supplies			3,021	5,000	2,800	4,000
Operating Supplies			877	3,300	3,000	3,000
Misc. Equipment			9,692	10,000	13,600	10,000
Janitorial Supplies			613	1,000	1,000	1,300
Misc. Expenses			4,050	6,000	6,000	6,500
Firearms Training			11,409	15,000	15,000	15,000
Police Commission Expense			6,021	12,000	400	6,000
Misc. Grant Disbursement			530	500	0	0
<b>TOTAL OPERATIONS</b>			<b>\$ 205,941</b>	<b>\$ 278,600</b>	<b>\$ 234,315</b>	<b>\$ 320,440</b>
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 4,464	\$ 35,000	\$ 30,410	\$ 65,500
Constr. Engineering			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 4,464</b>	<b>35,000</b>	<b>30,410</b>	<b>65,500</b>
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Inter-Fund Transfer Detail</b>						
Police Department - Special Projects			\$ 0	\$ 0	\$ 0	\$ 0
Capital Replacement Fund			0	6,952	6,952	13,068
MERF			260,000	248,000	248,000	272,000
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 260,000</b>	<b>\$ 254,952</b>	<b>\$ 254,952</b>	<b>\$ 285,068</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 3,557,801</b>	<b>\$ 4,071,052</b>	<b>\$ 3,968,110</b>	<b>\$ 4,487,808</b>



**TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT (Fund 100-05)**

**Core Service, Purpose or Function**

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

**TOURISM & ECONOMIC DEVELOPMENT  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Hotel/Motel</i>	\$ 0	\$ 0	\$ 85,000	\$ 75,000	\$ 80,000
<i>Reimbursement from PACVB</i>	12,434	6,359	0	0	0
<b>T/F From:</b>					
<i>GF Unrestricted</i>	81,778	79,901	106,275	24,020	119,875
<b>TOTAL</b>	<b>\$ 94,212</b>	<b>\$ 86,260</b>	<b>\$ 191,275</b>	<b>\$ 99,020</b>	<b>\$ 199,875</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 29,916	\$ 32,216	\$ 86,300	\$ 37,000	\$ 88,400
<i>Operations</i>	64,296	54,044	104,975	62,020	111,475
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 94,212</b>	<b>\$ 86,260</b>	<b>\$ 191,275</b>	<b>\$ 99,020</b>	<b>\$ 199,875</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT**

	<b>FTE YEARS 16-17</b>	<b>FTE YEARS 17-18</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b><u>Personnel Detail</u></b>						
<i>P&amp;D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 28,119	\$ 70,000	\$ 32,000	\$ 70,000
<i>Unused Sick Time</i>			423	1,100	500	1,100
<i>Group Insurance</i>			3,172	14,000	4,000	16,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			502	1,200	500	1,300
<i>Unemployment Insurance Tax</i>			0	0	0	0
<b>TOTAL FTE YEARS</b>	1.35	1.35				
<b>TOTAL PERSONNEL</b>			\$ 32,216	\$ 86,300	\$ 37,000	\$ 88,400
<b><u>Operations Detail</u></b>						
<i>Contractual Services</i>			\$ 35,256	\$ 38,400	\$ 37,400	\$ 43,400
<i>Legal Fees</i>			2,431	0	500	500
<i>Communications</i>			79	100	100	100
<i>Membership Dues</i>			5,875	10,775	10,620	11,075
<i>Training</i>			403	1,600	650	1,500
<i>Subscriptions</i>			0	500	0	300
<i>Misc. Equipment</i>			0	100	0	100
<i>Tourism Expenses</i>			10,000	10,000	10,000	12,500
<i>Econ. Development Expenses</i>			0	43,500	2,750	42,000
<b>TOTAL OPERATIONS</b>			\$ 54,044	\$ 104,975	\$ 62,020	\$ 111,475
<b><u>Capital Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 86,260	\$ 191,275	\$ 99,020	\$ 199,875

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GF Unrestricted</i>	302,052	278,556	371,600	320,325	407,010
<b>TOTAL</b>	<b>\$ 302,052</b>	<b>\$ 278,556</b>	<b>\$ 371,600</b>	<b>\$ 320,325</b>	<b>\$ 407,010</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 213,920	\$ 179,117	\$ 200,400	\$ 184,200	\$ 207,500
<i>Operations</i>	78,752	87,945	166,600	131,525	193,410
<i>Capital</i>	7,880	6,994	0	0	1,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,500	4,500	4,600	4,600	4,600
<b>TOTAL</b>	<b>\$ 302,052</b>	<b>\$ 278,556</b>	<b>\$ 371,600</b>	<b>\$ 320,325</b>	<b>\$ 407,010</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
<i>P&amp;D Director</i>	0.55	0.55				
<i>Bldg. &amp; Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 108,524	\$ 114,000	\$ 114,000	\$ 118,000
<i>P-T Inspectors</i>	0.60	0.60				
<i>Part-Time Wages</i>			28,105	37,000	20,500	38,000
<i>Overtime</i>			1,398	2,000	2,400	2,500
<i>Unused Sick Time</i>			1,922	1,800	1,500	1,800
<i>Group Insurance</i>			28,283	33,000	35,000	35,000
<i>Retiree Health Insurance</i>			6,027	7,000	7,000	7,500
<i>Health Savings Plan Contribution</i>			734	800	800	900
<i>Workers Comp. Insurance</i>			3,545	3,700	2,400	2,900
<i>Payroll Taxes</i>			579	900	600	700
<i>Uniform Allowance</i>			0	200	0	200
<b>TOTAL FTE YEARS</b>	2.15	2.15				
<b>TOTAL PERSONNEL</b>			\$ 179,117	\$ 200,400	\$ 184,200	\$ 207,500
<b>Operations Detail</b>						
<i>Mileage</i>			\$ 44	\$ 400	\$ 200	\$ 400
<i>R &amp; M Equipment (Contr.)</i>			633	1,000	1,000	1,000
<i>Engineering Fees</i>			0	2,500	0	2,500
<i>Legal Fees</i>			22,906	22,000	40,000	34,000
<i>Data Processing Support</i>			280	0	750	750
<i>Consultation/Contractual</i>			45,610	111,800	66,100	123,800
<i>Postage Expenses</i>			819	1,000	600	1,000
<i>Communications</i>			719	900	850	900
<i>Publishing Fees</i>			1,213	1,400	1,500	1,600
<i>Printing Fees</i>			57	250	100	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			5,688	6,575	6,100	6,625
<i>Training</i>			1,184	4,150	1,930	4,550
<i>Subscriptions</i>			959	1,275	1,345	1,275
<i>Reference Materials</i>			627	1,700	1,650	1,960
<i>Software</i>			3,900	4,600	4,100	4,900
<i>Office Supplies</i>			408	1,100	550	1,100
<i>Misc. Equipment</i>			1,683	950	500	1,800
<i>Miscellaneous Expense</i>			1,215	4,800	4,250	4,800
<b>TOTAL OPERATIONS</b>			\$ 87,945	\$ 166,600	\$ 131,525	\$ 193,410
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 6,994	\$ 0	\$ 0	\$ 1,500
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 6,994	\$ 0	\$ 0	\$ 1,500
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>MERF</i>			\$ 4,500	\$ 2,100	\$ 2,100	\$ 2,100
<i>Capital Replacement Fund</i>			0	2,500	2,500	2,500
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 4,500	\$ 4,600	\$ 4,600	\$ 4,600
<b>TOTAL EXPENDITURES</b>			\$ 278,556	\$ 371,600	\$ 320,325	\$ 407,010

**FIRE AND RESCUE ACCOUNT (Fund 100-07)**

**Core Service, Purpose or Function**

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

**FIRE AND RESCUE  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	16,608	18,477	18,000	18,616	19,000
<i>Misc.</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 16,608</b>	<b>\$ 18,477</b>	<b>\$ 18,000</b>	<b>\$ 18,616</b>	<b>\$ 19,000</b>
<i>T/F From:</i>					
<i>GF Unrestricted</i>	612,875	593,459	641,500	661,884	632,700
<b>TOTAL BUDG. FUNDS</b>	<b>\$ 629,483</b>	<b>\$ 611,936</b>	<b>\$ 659,500</b>	<b>\$ 680,500</b>	<b>\$ 651,700</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	629,483	611,936	659,500	677,100	651,700
<i>Capital</i>	0	0	0	3,400	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 629,483</b>	<b>\$ 611,936</b>	<b>\$ 659,500</b>	<b>\$ 680,500</b>	<b>\$ 651,700</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR FIRE & RESCUE**

	<b>FTE YEARS</b> <b>16-17</b>	<b>FTE YEARS</b> <b>17-18</b>	<b>ACTUAL</b> <b>15-16</b>	<b>BUDGET</b> <b>16-17</b>	<b>EST. ACT.</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 4,601	\$ 28,100	\$ 30,000	\$ 20,000
R/M Equipment - Cont.			0	1,000	0	1,000
Legal Fees			4,560	2,000	2,600	2,900
Property Insurance			2,666	5,400	2,500	2,800
WVFD & RS Payments			600,000	600,000	600,000	600,000
Equipment Funding			0	0	0	0
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	21,000	42,000	21,000
R/M Building - Comm.			0	1,000	0	500
R/M Equipment - Comm.			109	500	0	0
Misc. Expenses			0	500	0	3,500
TOTAL OPERATIONS			\$ 611,936	\$ 659,500	\$ 677,100	\$ 651,700
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 3,400	\$ 0
Bld./Property			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 3,400	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 611,936	\$ 659,500	\$ 680,500	\$ 651,700

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>		\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Roadway Impr. Fee</i>	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
<i>Interest</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
<i>T/F From Tele. Tax</i>	0	0	0	0	0
<b>TOTAL BUDG. FUNDS</b>	0	0	500	0	500
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
<b>Intra T/F</b>	0	0	0	0	500
<b>Net Rev. Over (Under) Exp.</b>	\$ 0	\$ 0	\$ 500	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

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

	<b>FTE YEARS</b> <b>16-17</b>	<b>FTE YEARS</b> <b>17-18</b>	<b>ACTUAL</b> <b>15-16</b>	<b>BUDGET</b> <b>16-17</b>	<b>EST.ACT.</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><i>Purchase:</i></b>						
<i>System construction</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System engineering</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
<i>GF-Telecommunication Tax</i>			\$ 0	\$ 0	\$ 0	\$ 500
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 500
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 500



**TELECOMMUNICATIONS TAX ACCOUNT (Fund 100-09)**

**Core Service, Purpose or Function**

The city levies a 5% Telecommunications Tax. Historically this tax has been used to fund capital projects with emphasis on street and storm water improvements. Future use of the tax may be to fund 911 consolidation expenses.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Bal.</b>			\$ 1,126,527	\$ 1,060,121	\$ 1,361,121
<b>REVENUES:</b>					
<i>Telecommunications Tax</i>	\$ 347,928	\$ 327,691	\$ 360,000	\$ 300,000	\$ 320,000
<i>Interest</i>	161	1,710	500	1,000	1,000
<i>IDOT Enhancement Grant</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>348,089</b>	<b>329,401</b>	<b>360,500</b>	<b>301,000</b>	<b>321,000</b>
<b>T/F N. Cum. Rdway Imp.</b>	0	0	0	0	500
<b>T/F from Dallas Rd. Cap.</b>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 348,089</b>	<b>\$ 329,401</b>	<b>\$ 360,500</b>	<b>\$ 301,000</b>	<b>\$ 321,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	1,129	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	62,218	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 63,347</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 348,089</b>	<b>\$ 266,054</b>	<b>\$ 360,500</b>	<b>\$ 301,000</b>	<b>\$ 321,500</b>
<b>Intra T/F</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 348,089</b>	<b>\$ 266,054</b>	<b>\$ 360,500</b>	<b>\$ 301,000</b>	<b>\$ 321,500</b>
<b>End. Cash Balance</b>					<b>\$ 1,682,621</b>

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
<i>Professional Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Summit Road Reimbursement to EP</i>			0	0	0	0
<i>Centennial Road Reimbursement</i>			0	0	0	0
<i>Route 8 Sidewalk Exten to McCluggage</i>			1,129	0	0	0
<i>Route 8 Reimbursement to IDOT</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			<b>\$ 1,129</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Capital Detail</b>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - System Engineering</i>			0	0	0	0
<i>Purchase - System Construction</i>			0	0	0	0
<i>Purchase - System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Inter-Fund Transfer Detail</b>						
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Dallas Road Improvement</i>			0	0	0	0
<i>Rec Trail Extension</i>			62,218	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 62,218</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 63,347</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Intra-Fund Transfers</b>						
<i>N. Cummings Road Imp.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Street Fund: Freedom Parkway Ext.</i>			0	0	0	0
<i>Street Fund: Dallas Rd. Sidewalk Exten.</i>			0	0	0	0
<b>TOTAL INTRA-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			<b>\$ 63,347</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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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, 2017 are \$4.22 per 1,000 gallons. The rate increases each May 1 by the larger of CPI or 2.5%.

**WATER FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 1,941,784	\$ 1,818,846	\$ 1,740,600
<b>Min. Std. Bal. (a)</b>					\$ 428,625
<b>Surplus Funds</b>					\$ 1,311,975
<b>REVENUES:</b>					
<i>Metered Sales</i>	\$ 1,144,158	\$ 1,223,878	\$ 1,200,000	\$ 1,350,000	\$ 1,385,000
<i>Pumphouse Sales</i>	3,066	3,865	5,000	5,000	5,000
<i>Penalty Charges</i>	11,321	10,807	12,000	19,000	20,000
<i>Water Meters</i>	70,722	19,040	30,000	10,000	10,500
<i>Water Construction</i>	4,600	3,900	5,000	4,000	4,000
<i>Interest</i>	6,683	7,979	5,000	5,000	5,000
<i>Forfeited Inspection Fees</i>	0	5,000	2,000	2,000	2,000
<i>Technology Fee</i>	0	0	170,000	189,000	282,000
<i>Loan Proceeds</i>	0	741,174	1,530,000	1,508,826	50,000
<i>Misc. Income</i>	1,973	786	1,000	1,000	1,000
<b>TOTAL COLLECTIONS</b>	<b>\$ 1,242,523</b>	<b>\$ 2,016,429</b>	<b>\$ 2,960,000</b>	<b>\$ 3,093,826</b>	<b>\$ 1,764,500</b>
<b>T/F From:</b>					
<i>Sewer</i>	19,379	21,429	17,500	16,000	18,750
<i>GF - Unrestr. Loan</i>	0	0	0	0	0
<i>Storm Water Mgmt.</i>	0	0	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
<b>TOTAL REVENUE</b>	<b>\$ 1,261,902</b>	<b>\$ 2,037,858</b>	<b>\$ 2,977,500</b>	<b>\$ 3,109,826</b>	<b>\$ 1,783,250</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 559,011	\$ 533,035	\$ 616,800	\$ 612,100	\$ 645,700
<i>Operations</i>	379,054	419,720	664,025	430,275	702,950
<i>Capital</i>	127,067	857,453	1,962,000	1,768,737	1,222,000
<i>Debt Service</i>	8,951	8,348	167,357	147,938	269,938
<i>Inter-Fund T/F</i>	130,282	167,096	231,109	229,022	226,347
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,204,365</b>	<b>\$ 1,985,652</b>	<b>\$ 3,641,291</b>	<b>\$ 3,188,072</b>	<b>\$ 3,066,935</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 57,537</b>	<b>\$ 52,206</b>	<b>\$ (663,791)</b>	<b>\$ (78,246)</b>	<b>\$ (1,283,685)</b>
<b>Intra-Fund Transfers</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 57,537</b>	<b>\$ 52,206</b>	<b>\$ (663,791)</b>	<b>\$ (78,246)</b>	<b>\$ (1,283,685)</b>
<b>End. Cash Balance</b>					<b>\$ 456,915</b>

(a) set at 25% of current year collections

**SUPPORTING DETAIL FOR WATER FUND**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
WTP Supervisor	1.00	0.90				
WTP Operator	1.00	0.90				
WTP Laborer	0.80	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.10	0.15				
Cust. Serv. Specialist	1.20	1.25				
Regular Salaries			\$ 327,468	\$ 380,000	\$ 355,000	\$ 390,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages				6,500	9,000	6,000
Overtime			21,056	30,000	41,000	30,000
Standby			8,001	7,500	9,000	10,000
Unused Sick Time			3,835	6,000	2,800	6,000
Group Insurance			119,384	140,000	155,000	160,000
Retiree Health Insurance			15,989	18,500	18,500	19,800
Health Savings Plan Contribution			7,636	5,200	5,300	5,600
Unemployment Insurance Tax			1,647	2,100	1,600	1,700
Workers Comp. Insurance			17,905	18,500	12,500	14,100
Uniform Rental			2,176	2,500	2,400	2,500
<b>TOTAL FTE YEARS</b>	<b>7.25</b>	<b>7.20</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 533,035</b>	<b>\$ 616,800</b>	<b>\$ 612,100</b>	<b>\$ 645,700</b>
<b>Operations Detail</b>						
R/M - Building-Cont.			\$ 5,042	\$ 178,500	\$ 44,700	\$ 151,500
R/M-Equipment-Cont.			4,748	4,500	4,000	2,800
R/M-System-Cont.			7,835	17,500	10,000	50,000
Engineering Fees			39,710	20,000	12,500	17,500
Legal Fees			2,433	3,250	3,500	3,250
Drug & Alcohol Testing			99	200	150	200
Data Processing Support			3,260	15,000	16,575	15,600
Professional Fees			22,090	17,500	16,000	22,500
Water Testing			12,241	14,250	7,800	14,000
Postage Expenses			4,027	9,000	9,000	10,000
Communications			9,181	13,900	13,900	14,500
Printing/Advertising			2,231	6,000	1,650	3,300
Membership Dues			436	1,975	900	1,750
Training			1,243	2,000	1,500	6,000
Ref. Materials/Manuals			312	300	300	300
Software			1,682	2,700	2,700	2,700
Electricity			101,617	110,000	110,000	120,000
Heating			4,555	5,200	4,800	5,000
Property Insurance			7,541	9,000	5,500	6,300
Lease/Rent Expense			2,032	3,000	2,000	3,000
R/M-Building-Comm.			3,212	3,000	5,900	8,000
R/M-Equipment-Comm.			2,335	3,500	1,250	3,000
R/M-System-Comm.			22,221	35,000	26,000	32,500
Office Supplies			788	1,000	1,500	1,300
Operating Supplies			1,694	2,000	1,650	2,000
Health & Safety Equipment			1,930	3,750	3,300	11,500
Miscellaneous Equipment			3,892	4,000	4,500	4,500
Chemicals			29,390	47,500	28,300	40,000
Softener Salt			119,272	120,000	127,000	140,000
Lab/Testing Supplies			4,388	4,500	3,600	4,200
Miscellaneous Expenses			380	2,000	500	1,750
Bad Debts			2,945	4,000	4,000	4,000
<b>TOTAL OPERATIONS</b>			<b>\$ 419,720</b>	<b>\$ 664,025</b>	<b>\$ 430,275</b>	<b>\$ 702,950</b>
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 11,541	\$ 7,000	\$ 7,400	\$ 19,500
Legal			2,400	0	0	0
Bld./Property			0	170,000	135,000	15,000
System			752,779	1,665,000	1,509,337	1,000,000
System Engineering			47,875	85,000	85,000	150,000
Meters			42,858	35,000	32,000	37,500
<b>TOTAL CAPITAL</b>			<b>\$ 857,453</b>	<b>\$ 1,962,000</b>	<b>\$ 1,768,737</b>	<b>\$ 1,222,000</b>
<b>Debt Service Detail</b>						
AMR Loan - MCB			\$ 106	\$ 159,419	\$ 140,000	\$ 262,000
S. Cummings Impr. Bond			8,242	7,938	7,938	7,938
<b>TOTAL DEBT SERVICE</b>			<b>\$ 8,348</b>	<b>\$ 167,357</b>	<b>\$ 147,938</b>	<b>\$ 269,938</b>
<b>Inter-Fund Transfer Detail</b>						
T/F to MERF			\$ 110,500	\$ 146,000	\$ 146,000	\$ 130,000
T/F to Capital Replacement Fund			0	22,409	22,409	34,527
T/F to L/A			345	1,000	850	1,000
T/F to City Hall			6,951	9,200	7,655	9,320
T/F to Streets			0	2,000	1,608	0
T/F to Social Security/Medicare			33,000	33,500	33,500	34,000
T/F to IMRF			16,300	17,000	17,000	17,500
T/F to Tornado Recovery			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 167,096</b>	<b>\$ 231,109</b>	<b>\$ 229,022</b>	<b>\$ 226,347</b>
<b>Intra-Fund Transfers</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			<b>\$ 1,985,652</b>	<b>\$ 3,641,291</b>	<b>\$ 3,188,072</b>	<b>\$ 3,066,935</b>
<b>Depreciation Expense</b>						
System			\$ 352,297	\$ 400,000	\$ 360,000	\$ 380,000
Buildings			4,305	4,305	4,305	4,305
Equipment			25,908	29,000	26,000	28,000
			<b>\$ 382,510</b>	<b>\$ 433,305</b>	<b>\$ 390,305</b>	<b>\$ 412,305</b>

**WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 500-01)**

**Core Service, Purpose or Function**

The city operates a public water distribution system: elevated tanks, mains, booster stations, etc. Like any public utility, the city must regularly extend, improve, and/or upgrade its water distribution system to enable and support future growth and development. The city charges a Water Subdivision Development Fee in the amount of \$807.50 per residential dwelling unit and \$2,409.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 467,813	\$ 452,879	\$ 484,379
<b>REVENUES:</b>					
<i>Subd. Dev. Fees</i>	\$ 25,084	\$ 16,577	\$ 25,000	\$ 30,000	\$ 25,000
<i>Main Ext. Fees (Dallas)</i>	0	0	0	0	0
<i>Interest</i>	1,678	1,317	2,000	1,500	1,500
<i>Misc. Income</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 26,762</b>	<b>\$ 17,894</b>	<b>\$ 27,000</b>	<b>\$ 31,500</b>	<b>\$ 26,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	275,000	0	245,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 275,000</b>	<b>\$ 0</b>	<b>\$ 245,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 26,762</b>	<b>\$ 17,894</b>	<b>\$ (248,000)</b>	<b>\$ 31,500</b>	<b>\$ (218,500)</b>
<b>Intra-Fund Transfers</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 26,762</b>	<b>\$ 17,894</b>	<b>\$ (248,000)</b>	<b>\$ 31,500</b>	<b>\$ (218,500)</b>
<b>End. Cash Balance</b>					<b>\$ 265,879</b>

**SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	20,000	0	20,000
Purchase - System			0	255,000	0	225,000
TOTAL CAPITAL			\$ 0	\$ 275,000	\$ 0	\$ 245,000
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 275,000	\$ 0	\$ 245,000
<b><u>Intra-Fund Transfers</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 275,000	\$ 0	\$ 245,000



**WATER CONNECTION FEE ACCOUNT (Fund 500-02)**

**Core Service, Purpose or Function**

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

**WATER CONNECTION FEE  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 685,650	\$ 693,457	\$ 712,957
<b>REVENUES:</b>					
<i>Connection Fees</i>	\$ 26,033	\$ 33,718	\$ 21,000	\$ 18,000	\$ 21,000
<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 &amp; M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	2,501	1,921	3,000	1,500	1,500
<b>TOTAL</b>	<b>\$ 28,534</b>	<b>\$ 35,639</b>	<b>\$ 24,000</b>	<b>\$ 19,500</b>	<b>\$ 22,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 28,534</b>	<b>\$ 35,639</b>	<b>\$ 24,000</b>	<b>\$ 19,500</b>	<b>\$ 22,500</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 28,534</b>	<b>\$ 35,639</b>	<b>\$ 24,000</b>	<b>\$ 19,500</b>	<b>\$ 22,500</b>
<b>End. Cash Balance</b>					<b>\$ 735,457</b>

**SUPPORTING DETAIL FOR WATER CONNECTION FEE**

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase System</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

**WATER TOWER RESERVE ACCOUNT (Fund 500-03)**

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 191,729	\$ 206,768	\$ 215,468
<b>REVENUES:</b>					
<i>Rental Income</i>	\$ 29,374	\$ 30,255	\$ 31,300	\$ 31,200	\$ 56,300
<i>Interest</i>	21	128	20	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&amp;M</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 29,395</b>	<b>\$ 30,383</b>	<b>\$ 31,320</b>	<b>\$ 31,300</b>	<b>\$ 56,400</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	10,490	10,490	10,000	22,600	5,000
<i>Capital</i>	0	0	0	0	25,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 10,490</b>	<b>\$ 10,490</b>	<b>\$ 10,000</b>	<b>\$ 22,600</b>	<b>\$ 30,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 18,905</b>	<b>\$ 19,893</b>	<b>\$ 21,320</b>	<b>\$ 8,700</b>	<b>\$ 26,400</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 18,905</b>	<b>\$ 19,893</b>	<b>\$ 21,320</b>	<b>\$ 8,700</b>	<b>\$ 26,400</b>
<b>End. Cash Balance</b>					<b>\$ 241,868</b>

**SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT**

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M-System-Cont.			\$ 10,490	\$ 0	\$ 4,300	\$ 5,000
Engineering Fees			0	10,000	18,300	0
TOTAL OPERATIONS			\$ 10,490	\$ 10,000	\$ 22,600	\$ 5,000
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	0	0	25,000
Purchase - System			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 25,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 10,490	\$ 10,000	\$ 22,600	\$ 30,000
<b><u>Intra-Fund Transfers</u></b>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 10,490	\$ 10,000	\$ 22,600	\$ 30,000

**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, 2017 are \$8.79 per 1,000 gallons of water used for sewer. The rates increase on May 1 by the larger of CPI or 2.5%.

**SEWER FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 4,093,222	\$ 3,803,227	\$ 4,061,370
<b>Min. Std. Balance</b>					588,875
<b>Surplus Funds</b>					\$ 3,472,495
<b>REVENUES:</b>					
<i>Metered Sales</i>	1,993,078	2,005,681	2,050,000	2,100,000	2,150,000
<i>N. Tazewell Wtr Dist.</i>	151,474	145,274	155,000	152,000	155,000
<i>Penalty Charges</i>	23,734	23,066	20,000	38,000	40,000
<i>Grant Proceeds</i>	0	0	0	0	0
<i>Interest</i>	10,464	13,190	12,000	11,000	10,000
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Misc. Income</i>	751	227	500	500	500
<b>TOTAL COLLECTIONS</b>	<b>2,179,501</b>	<b>2,187,438</b>	<b>2,237,500</b>	<b>2,301,500</b>	<b>2,355,500</b>
<b>T/F From:</b>					
<i>GF Unrestricted</i>	0	0	0	0	0
<i>Tornado Recovery</i>	0	20,883	0	0	0
<i>STP2 Constr. Phase 2A</i>	0	0	0	0	162,672
<i>STP2 Constr. Phase 2B</i>	0	0	54,000	0	250,000
<i>Sewer Conn.</i>	0	0	0	0	0
<i>Sewer Bond 1997 Reserve</i>	696	0	0	0	0
<i>Sewer Bond 1997 Depr.</i>	507	0	0	0	0
<i>Sewer Bond 2009 Reserve</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,180,704</b>	<b>\$ 2,208,321</b>	<b>\$ 2,291,500</b>	<b>\$ 2,301,500</b>	<b>\$ 2,768,172</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 623,740	\$ 649,301	\$ 729,600	\$ 725,200	\$ 808,900
<i>Operations</i>	297,481	379,033	457,500	444,100	627,600
<i>Capital</i>	11,145	49,056	250,500	98,500	479,500
<i>Debt Service</i>	92,680	307,696	282,870	282,870	282,757
<i>Inter-Fund Transfers</i>	191,605	201,725	244,275	242,688	304,550
<b>TOTAL</b>	<b>\$ 1,216,651</b>	<b>\$ 1,586,811</b>	<b>\$ 1,964,745</b>	<b>\$ 1,793,357</b>	<b>\$ 2,503,307</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 964,053</b>	<b>\$ 621,510</b>	<b>\$ 326,755</b>	<b>\$ 508,143</b>	<b>\$ 264,865</b>
<b>Intra-Fund Transfers</b>	<b>\$ 151,604</b>	<b>\$ 38,305</b>	<b>\$ 44,400</b>	<b>\$ 250,000</b>	<b>\$ 522,800</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 812,449</b>	<b>\$ 583,205</b>	<b>\$ 282,355</b>	<b>\$ 258,143</b>	<b>\$ (257,935)</b>
<b>End. Cash Balance</b>					<b>\$ 3,803,435</b>

(a) set at 25% of current year collections

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
STP Supervisor	1.00	1.00				
STP Operator	1.00	0.95				
Water/Sewer Distr. Supv.	0.45	0.45				
Water Plant Supv.	0.00	0.10				
WTP Operator	0.00	0.10				
Laborers	3.80	3.90				
Motor Reader	0.20	0.00				
Cust. Serv. Specialists	1.10	1.25				
HR/Cust. Serv. Supv.	0.10	0.15				
PW Seasonal	0.25	0.25	\$ 416,857	\$ 455,000	\$ 445,000	\$ 494,000
Part Time Wages			7,938	6,000	9,400	6,500
Overtime			21,859	35,000	38,500	37,500
Standby			7,995	6,000	9,200	9,000
Unused Sick Time			3,680	7,500	5,000	7,600
Group Insurance			135,116	160,000	167,000	197,000
Retiree Health Insurance			22,008	27,000	27,000	28,000
Health Savings Plan Contribution			5,754	6,500	6,100	7,000
Unemployment Insurance Tax			1,641	2,100	1,600	1,800
Workers Comp. Insurance			25,093	22,000	15,000	18,500
Uniform Rental			1,360	2,500	1,400	2,000
<b>TOTAL FTE YEARS</b>	<b>8.55</b>	<b>8.80</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 649,301</b>	<b>\$ 729,600</b>	<b>\$ 725,200</b>	<b>\$ 808,900</b>
<b>Operations Detail</b>						
R/M-Building-Cont.			\$ 16,210	\$ 15,000	\$ 7,100	\$ 70,000
R/M-Equipment-Cont.			12,061	11,000	18,000	17,500
R/M-System-Cont.			29,704	40,000	37,000	50,000
Engineering Fees			0	0	0	50,000
Legal Fees			1,960	2,500	1,800	2,500
Drug & Alcohol Testing			143	250	200	250
Data Processing Support			3,655	16,500	12,700	14,600
Professional Fees			3,096	10,000	8,000	18,500
Sewer Testing			6,329	7,500	7,000	7,500
Postage Expenses			3,953	9,000	12,200	10,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			11,350	19,400	22,600	12,900
Printing/Advertising			2,242	5,500	2,700	2,800
Membership Dues			0	1,000	100	250
Training			1,300	2,250	850	6,000
Reference Materials/Manuals			312	500	400	500
Software			591	1,700	2,200	1,600
Electricity			146,334	150,000	160,000	175,000
Heating			4,087	5,500	4,700	5,700
Property Insurance			9,720	12,200	8,200	10,000
Lease/Rent Expense			4,207	3,700	3,700	10,000
Contractual Services			31,818	25,500	25,500	12,500
R/M-Building-Comm.			6,959	7,000	7,000	12,500
R/M-Equipment-Comm.			3,160	18,000	8,000	7,000
R/M-System-Comm.			23,043	25,000	23,000	35,000
Office Supplies			1,589	1,500	900	1,500
Operating Supplies			4,844	4,000	4,000	5,000
Health & Safety Equipment			3,977	5,500	6,000	4,000
Miscellaneous Equipment			4,935	4,000	7,000	11,000
Chemicals			4,520	10,000	9,250	28,000
Lab/Testing Supplies			5,588	8,000	9,000	9,000
Supplies-Filter Sand			190	0	0	0
Miscellaneous Expenses			0	2,500	1,000	2,500
Bad Debts			6,156	8,000	9,000	9,000
<b>TOTAL OPERATIONS</b>			<b>\$ 379,033</b>	<b>\$ 457,500</b>	<b>\$ 444,100</b>	<b>\$ 627,600</b>
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 26,045	\$ 28,000	\$ 10,500	\$ 10,000
Bldg./Property			0	0	0	25,000
System			23,011	200,000	88,000	394,500
System Engineering			0	22,500	0	50,000
<b>TOTAL CAPITAL</b>			<b>\$ 49,056</b>	<b>\$ 250,500</b>	<b>\$ 98,500</b>	<b>\$ 479,500</b>
<b>Debt Service Detail</b>						
Cummings/Cruger Sanitary Sewer Bond			\$ 58,971	\$ 64,306	\$ 64,306	\$ 64,306
S. Cummings Impr. Bond			58,810	22,106	22,106	22,106
1997 STP2 Exp. (MCB)			189,915	196,457	196,457	196,344
<b>TOTAL DEBT SERVICE</b>			<b>\$ 307,696</b>	<b>\$ 282,870</b>	<b>\$ 282,870</b>	<b>\$ 282,757</b>
<b>Inter-Fund Transfer Detail</b>						
T/F to Water			\$ 21,429	\$ 17,500	\$ 16,000	\$ 18,750
T/F to MERF			115,000	127,000	127,000	170,000
T/F to Capital Replacement Fund			0	27,075	27,075	40,980
T/F to L/A			345	1,000	850	1,000
T/F to City Hall			6,951	9,200	7,655	9,320
T/F to Streets			0	2,000	3,608	0
T/F to Social Security/Medicare			39,000	39,500	39,500	42,500
T/F to IMRF			19,000	21,000	21,000	22,000
T/F to Tornado Recovery			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 201,725</b>	<b>\$ 244,275</b>	<b>\$ 242,688</b>	<b>\$ 304,550</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 1,586,811</b>	<b>\$ 1,964,745</b>	<b>\$ 1,793,357</b>	<b>\$ 2,503,307</b>
<b>Intra-Fund Transfers</b>						
T/F to STP2 Construction, Phase 2A			\$ 36,136	\$ 44,400	\$ 0	\$ 206,000
T/F to STP2 Construction, Phase 2B			2,169	0	250,000	0
T/F to Sewer Bond P & I - Ph. 2A			0	0	0	190,400
T/F to Sewer Bond Reserves - Ph. 2A			0	0	0	95,200
T/F to Sewer Bond Depreciation - Ph. 2A			0	0	0	31,200
<b>TOTAL INTRA-FUND TRANSFERS</b>			<b>\$ 38,305</b>	<b>\$ 44,400</b>	<b>\$ 250,000</b>	<b>\$ 522,800</b>
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			<b>\$ 1,625,116</b>	<b>\$ 2,009,145</b>	<b>\$ 2,043,357</b>	<b>\$ 3,026,107</b>
<b>Depreciation Expense</b>						
System			\$ 620,217	\$ 635,000	\$ 625,000	\$ 635,000
Buildings			1,698	2,500	2,000	2,500
Equipment			9,563	11,500	10,500	12,000
			<b>\$ 631,478</b>	<b>\$ 649,000</b>	<b>\$ 637,500</b>	<b>\$ 649,500</b>

**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 \$807.50 per residential dwelling unit and \$2,409.50 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 40,930	\$ 12,997	\$ 41,997
<b>REVENUES:</b>					
<i>Subd. Dev. Fees</i>	\$ 23,628	\$ 27,879	\$ 25,000	\$ 29,000	\$ 25,000
<i>T/F from Sewer O &amp; M</i>	0	0	0	0	0
<i>T/F from SWM</i>	0	0	0	0	0
<i>Interest</i>	7	67	0	0	0
<i>Miscellaneous</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 23,635</b>	<b>\$ 27,946</b>	<b>\$ 25,000</b>	<b>\$ 29,000</b>	<b>\$ 25,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 23,635</b>	<b>\$ 27,946</b>	<b>\$ 25,000</b>	<b>\$ 29,000</b>	<b>\$ 25,000</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 23,635</b>	<b>\$ 27,946</b>	<b>\$ 25,000</b>	<b>\$ 29,000</b>	<b>\$ 25,000</b>
<b>End. Cash Balance</b>					<b>\$ 66,997</b>

**SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
SWM			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer Capital Project Fund			0	0	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0



**SEWER CONNECTION FEE ACCOUNT (Fund 501-02)**

**Core Service, Purpose or Function**

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

**SEWER CONNECTION FEE  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 2,971,589	\$ 3,019,671	\$ 2,847,625
<b>REVENUES:</b>					
<i>Connection Fees</i>	\$ 193,190	\$ 329,172	\$ 215,000	\$ 156,500	\$ 215,000
<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>	1,082	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>	11,941	8,441	14,000	12,500	14,000
<b>TOTAL REVENUE</b>	<b>\$ 206,213</b>	<b>\$ 337,613</b>	<b>\$ 229,000</b>	<b>\$ 169,000</b>	<b>\$ 229,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 206,213</b>	<b>\$ 337,613</b>	<b>\$ 229,000</b>	<b>\$ 169,000</b>	<b>\$ 229,000</b>
<b>Intra-Fund Transfers</b>	<b>338,605</b>	<b>365,700</b>	<b>391,601</b>	<b>341,046</b>	<b>471,301</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ (132,392)</b>	<b>\$ (28,087)</b>	<b>\$ (162,601)</b>	<b>\$ (172,046)</b>	<b>\$ (242,301)</b>
<b>End. Cash Balance</b>					<b>\$ 2,605,324</b>

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<i>Purchase:</i>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>						
T/F to Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
T/F to STP2 Construction, Phase 2A			0	51,600	0	51,500
T/F to Sewer Bond P & I - IEPA Loan Ph. 2A			0	0	0	47,600
T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A			0	0	0	23,800
T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A			0	0	0	7,800
T/F to Sewer Bond P & I - 2009 IEPA Loan			311,940	289,446	289,446	289,446
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			53,760	50,555	51,600	51,155
TOTAL INTRA-FUND TRANSFERS			\$ 365,700	\$ 391,601	\$ 341,046	\$ 471,301
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 365,700	\$ 391,601	\$ 341,046	\$ 471,301

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 44,225	\$ 44,154	\$ 44,154
<b>REVENUES:</b>					
<i>Interest</i>	\$ 417	\$ 129	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	151,604	0	0	0	0
<b>TOTAL</b>	\$ 152,021	\$ 129	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	202,807	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 202,807	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ (50,786)	\$ 129	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 44,154

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

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

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 202,116	\$ 202,116	\$ 202,116
<b>REVENUES:</b>					
<i>Interest</i>	\$ 696	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	(696)	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 202,116

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Beg. Cash Balance</b>			\$ 145,000	\$ 145,000	\$ 145,000
<b>REVENUES:</b>					
<i>Interest</i>	\$ 507	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	(507)	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 145,000</b>

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

**Core Service, Purpose or Function**

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2009 to finance the expansion of the city’s Wastewater Treatment Plant No. 2. The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate for a twenty-year term with 25% of the loan amount forgiven. The final loan amount was \$5,215,534. The bonds will be retired in November 2030.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 111,111	\$ 133,498	\$ 133,498
<b>REVENUES:</b>					
<i>Interest</i>	\$ 196	\$ 243	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	266,950	311,940	289,446	289,446	289,446
<b>TOTAL</b>	<b>\$ 267,146</b>	<b>\$ 312,183</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	278,455	289,446	289,446	289,446	289,446
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 278,455</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (11,309)</b>	<b>\$ 22,737</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 133,498</b>

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

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>2009 IEPA Loan Principal</i>			289,446	289,446	289,446	289,446
<b>TOTAL DEBT SERVICE</b>			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446



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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 289,446	\$ 289,446	\$ 289,446
<b>REVENUES:</b>					
<i>Interest</i>	\$ 997	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	20,900	0	0	0	0
<b>TOTAL</b>	<b>\$ 21,897</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 21,897</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 289,446</b>

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 397,262	\$ 399,937	\$ 452,637
<b>REVENUES:</b>					
<i>Interest</i>	\$ 1,205	\$ 1,070	\$ 1,600	\$ 1,100	\$ 1,000
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	50,755	53,760	50,555	51,600	51,155
<b>TOTAL</b>	<b>\$ 51,960</b>	<b>\$ 54,830</b>	<b>\$ 52,155</b>	<b>\$ 52,700</b>	<b>\$ 52,155</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 51,960</b>	<b>\$ 54,830</b>	<b>\$ 52,155</b>	<b>\$ 52,700</b>	<b>\$ 52,155</b>
<b>End. Cash Balance</b>					<b>\$ 504,792</b>

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

**Core Service, Purpose or Function**

This fund was established to account for bond proceeds and expenditures related to the Phase 2A expansion of STP No. 2 that was begun in FY16-17. This project will replace sewage treatment capacity lost when STP No. 1 is taken out of service as well as provide increased capacity for future growth. A \$3,900,000 loan was secured from the IEPA for a twenty-year term at a 2% annual interest rate.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 162,000	\$ 162,472	\$ 162,672
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 3,900,000	\$ 2,507,500	\$ 1,392,500
<i>Interest</i>	641	472	0	200	0
<i>T/F From</i>					
<i>Sewer O&amp;M</i>	852	36,136	44,400	0	206,000
<i>Sewer Conn. Fees</i>	0	0	51,600	0	51,500
<b>TOTAL REVENUE</b>	<b>\$ 1,493</b>	<b>\$ 36,608</b>	<b>\$ 3,996,000</b>	<b>\$ 2,507,700</b>	<b>\$ 1,650,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	852	39,588	3,900,000	2,507,500	1,650,000
<i>Debt Service</i>	0	0	258,000	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 852</b>	<b>\$ 39,588</b>	<b>\$ 4,158,000</b>	<b>\$ 2,507,500</b>	<b>\$ 1,650,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 641	\$ (2,980)	\$ (162,000)	\$ 200	\$ 0
<b>Intra-Fund Transfers</b>	0	0	0	0	162,672
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 641</b>	<b>\$ (2,980)</b>	<b>\$ (162,000)</b>	<b>\$ 200</b>	<b>\$ (162,672)</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b>Purchase:</b>						
System			\$ 0	\$ 3,750,000	\$ 2,250,000	\$ 1,500,000
System Engineering			39,588	150,000	250,000	150,000
System Legal			0	0	7,500	0
TOTAL CAPITAL			\$ 39,588	\$ 3,900,000	\$ 2,507,500	\$ 1,650,000
<b><u>Debt Service Detail</u></b>						
IEPA Loan - Phase 2A			\$ 0	\$ 258,000	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 258,000	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 39,588	\$ 4,158,000	\$ 2,507,500	\$ 1,650,000
<b><u>Intra-Fund Transfers</u></b>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 162,672
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 162,672
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 39,588	\$ 4,158,000	\$ 2,507,500	\$ 1,812,672

**SEWER BOND PRINCIPAL AND INTEREST ACCOUNT – IEPA Loan – Phase 2A  
 (Fund 518)**

**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 2017 to finance the further expansion of the city’s Wastewater Treatment Plant No. 2. The original loan authorization is for \$3,900,000 at a 2% annual annual interest rate for a twenty-year term.

**SEWER BOND PRINCIPAL & INTEREST ACCOUNT - PHASE 2A  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	190,400
<i>Sewer Conn. Fees</i>	0	0	0	0	47,600
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 238,000
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	238,000
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 238,000
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - PHASE 2A**

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>IEPA Ph. 2A Loan Prinicpal</i>			0	0	0	238,000
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	238,000
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 238,000

**SEWER BOND RESERVE ACCOUNT – IEPA Loan – Phase 2A (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 IEPA loan – Phase 2A requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24<sup>th</sup> of the maximum annual debt service until such time as the sum of \$238,000 (estimated maximum annual debt service) has been accumulated. It is anticipated that this requirement will be satisfied in FY18-19.

**SEWER BOND RESERVE ACCOUNT - PHASE 2A  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	95,200
<i>Sewer Conn. Fees</i>	0	0	0	0	23,800
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,000
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,000
<b>End. Cash Balance</b>					\$ 119,000

**SEWER BOND DEPRECIATION ACCOUNT – IEPA Loan – Phase 2A (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 IEPA loan – Phase 2A requires monthly transfers until such time that a balance of 1/10<sup>th</sup> of the total loan amount has been accumulated. It is anticipated that the total requirement of \$390,000 will be satisfied in FY27-28.

**SEWER BOND DEPRECIATION ACCOUNT - PHASE 2A  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	31,200
<i>Sewer Conn. Fees</i>	0	0	0	0	7,800
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 39,000</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 39,000</b>
<b>End. Cash Balance</b>					<b>\$ 39,000</b>



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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 4,429,000	\$ 0	\$ 2,317,500
<i>T/F From</i>					
<i>Sewer O&amp;M</i>	32,155	2,169	0	250,000	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 32,155</b>	<b>\$ 2,169</b>	<b>\$ 4,429,000</b>	<b>\$ 250,000</b>	<b>\$ 2,317,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	30,926	1,291	4,375,000	250,000	2,067,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 30,926</b>	<b>\$ 1,291</b>	<b>\$ 4,375,000</b>	<b>\$ 250,000</b>	<b>\$ 2,067,500</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 1,229	\$ 878	\$ 54,000	\$ 0	\$ 250,000
<b>Intra-Fund Transfers</b>	0	0	54,000	0	250,000
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 1,229</b>	<b>\$ 878</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					\$ 0

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System			\$ 0	\$ 4,090,000	\$ 0	\$ 1,560,000
System Engineering			1,291	250,000	250,000	450,000
System Legal			0	35,000	0	57,500
TOTAL CAPITAL			\$ 1,291	\$ 4,375,000	\$ 250,000	\$ 2,067,500
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 1,291	\$ 4,375,000	\$ 250,000	\$ 2,067,500
<b><u>Intra-Fund Transfers</u></b>						
Sewer			\$ 0	\$ 54,000	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 54,000	\$ 0	\$ 250,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 1,291	\$ 4,429,000	\$ 250,000	\$ 2,317,500

**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**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 1,697,808	\$ 1,688,162	\$ 1,783,112
<b>REVENUES:</b>					
<b>T/F From:</b>					
<i>GF L/A</i>	\$ 3,100	\$ 7,200	\$ 7,400	\$ 7,400	\$ 6,300
<i>GF Streets</i>	214,500	279,500	455,000	455,000	427,000
<i>GF Police</i>	245,800	260,000	248,000	248,000	272,000
<i>GF P/Z</i>	1,500	4,500	2,100	2,100	2,100
<i>Cemetery</i>	5,000	1,800	9,800	9,800	11,000
<i>Water</i>	34,500	110,500	146,000	146,000	130,000
<i>Sewer</i>	30,500	115,000	127,000	127,000	170,000
<i>Pol. Spec. Proj. (Pol. Veh.)</i>	0	0	0	0	0
<i>Pol. Spec. Proj. (Canine)</i>	0	0	0	0	0
<i>Tornado Recovery</i>	220,301	0	0	0	0
<i>Interest</i>	5,575	5,817	7,000	6,000	7,000
<i>Insurance Proceeds</i>	4,475	0	0	0	0
<i>Fuel Sales</i>	17,869	12,369	18,000	16,500	15,000
<i>Miscellaneous</i>	547	1,642	0	500	0
<i>Sale of Equipment</i>	3,700	0	0	0	0
<b>TOTAL</b>	<b>\$ 787,367</b>	<b>\$ 798,328</b>	<b>\$ 1,020,300</b>	<b>\$ 1,018,300</b>	<b>\$ 1,040,400</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 101,157	\$ 100,128	\$ 111,300	\$ 109,600	\$ 115,850
<i>Operations</i>	275,079	265,984	367,350	313,750	352,700
<i>Capital</i>	87,464	407,914	547,617	500,000	838,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 463,700</b>	<b>\$ 774,026</b>	<b>\$ 1,026,267</b>	<b>\$ 923,350</b>	<b>\$ 1,306,550</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 323,667</b>	<b>\$ 24,302</b>	<b>\$ (5,967)</b>	<b>\$ 94,950</b>	<b>\$ (266,150)</b>
<b>End. Cash Balance</b>					<b>\$ 1,516,962</b>

**SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
<i>Public Works Manager</i>	0.10	0.10				
<i>Mechanic</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 66,903	\$ 69,000	\$ 69,000	\$ 72,000
<i>Overtime</i>			2,435	4,000	3,800	4,000
<i>Standby</i>			0	500	0	500
<i>Unused Sick Time</i>			991	1,100	1,100	1,200
<i>Group Insurance</i>			25,315	30,000	31,000	32,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			1,033	1,100	1,000	1,100
<i>Payroll Taxes</i>			235	300	200	250
<i>Workers Comp. Insurance</i>			1,954	4,000	2,000	3,200
<i>Uniform Rental</i>			1,262	1,300	1,500	1,600
<b>TOTAL FTE YEARS</b>	1.10	1.10				
<b>TOTAL PERSONNEL</b>			\$ 100,128	\$ 111,300	\$ 109,600	\$ 115,850
<b>Operations Detail</b>						
<i>R/M-Contractual</i>			\$ 47,230	\$ 42,250	\$ 45,000	\$ 46,500
<i>Drug &amp; Alcohol Testing</i>			22	50	50	50
<i>Professional Fees</i>			0	300	300	300
<i>Communications</i>			0	0	0	0
<i>Membership Dues</i>			0	0	0	100
<i>Training</i>			53	250	0	250
<i>Reference Materials/Manuals</i>			70	250	0	250
<i>Property Insurance</i>			30,053	38,000	38,000	33,500
<i>Lease/Rent Expense</i>			16,846	17,000	24,200	25,000
<i>R/M-Commodities</i>			62,177	65,000	58,000	65,000
<i>Operating Supplies</i>			1,059	1,500	1,200	1,500
<i>Miscellaneous Equipment</i>			1,349	1,500	1,000	4,000
<i>Fuel</i>			106,047	200,000	145,000	175,000
<i>Misc. Expenses</i>			1,078	1,250	1,000	1,250
<b>TOTAL OPERATIONS</b>			\$ 265,984	\$ 367,350	\$ 313,750	\$ 352,700
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Vehicles &amp; Equipment</i>			\$ 407,914	\$ 547,617	\$ 500,000	\$ 838,000
<b>TOTAL CAPITAL</b>			\$ 407,914	\$ 547,617	\$ 500,000	\$ 838,000
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 774,026	\$ 1,026,267	\$ 923,350	\$ 1,306,550
<b>Depreciation Expense</b>						
<i>Motorized Equipment</i>			\$ 219,867	\$ 250,000	\$ 225,000	\$ 240,000

**CAPITAL REPLACEMENT FUND (Fund 505)**

**Core Service, Purpose or Function**

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

**CAPITAL REPLACEMENT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 101,076
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
<i>GF City Hall</i>	0	0	3,125	3,125	9,828
<i>GF Streets</i>	0	0	8,456	8,456	6,637
<i>GF Police</i>	0	0	6,952	6,952	13,068
<i>GF P/Z</i>	0	0	2,500	2,500	2,500
<i>Pol. Spec. Proj.</i>	0	0	0	0	15,008
<i>ESDA</i>	0	0	32,659	32,659	32,659
<i>Water</i>	0	0	22,409	22,409	34,527
<i>Sewer</i>	0	0	27,075	27,075	40,980
<i>Interest</i>	0	0	500	400	500
<i>Miscellaneous</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 108,676</b>	<b>\$ 108,576</b>	<b>\$ 160,708</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	10,000	7,500	11,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 7,500</b>	<b>\$ 11,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 98,676</b>	<b>\$ 101,076</b>	<b>\$ 149,708</b>
<b>End. Cash Balance</b>					<b>\$ 250,784</b>

**SUPPORTING DETAIL FOR CAPITAL REPLACEMENT FUND**

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
TOTAL CAPITAL			\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
<b><u>Depreciation Expense</u></b>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 1,000

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**CEMETERY FUND (Fund 200)**

**Core Service, Purpose or Function**

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

**CEMETERY FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 298,792	\$ 307,350	\$ 288,050
<b>REVENUES:</b>					
<i>Footings</i>	\$ 1,400	\$ 2,000	\$ 1,000	\$ 1,500	\$ 1,500
<i>Grave Sales</i>	26,600	45,450	22,500	35,000	30,000
<i>Columbarium Niche Sales</i>	0	0	25,000	5,000	15,000
<i>Interment Fees</i>	43,700	34,500	27,500	42,500	37,500
<i>Interest</i>	1,226	1,253	1,400	1,000	1,200
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Miscellaneous Inc.</i>	730	680	1,000	750	500
<b>TOTAL</b>	<b>\$ 73,656</b>	<b>\$ 83,883</b>	<b>\$ 78,400</b>	<b>\$ 85,750</b>	<b>\$ 85,700</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 64,721	\$ 68,864	\$ 68,900	\$ 71,420	\$ 73,650
<i>Operations</i>	11,061	4,754	22,300	18,050	34,525
<i>Capital</i>	0	28,658	11,000	5,780	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	5,000	1,800	9,800	9,800	11,000
<b>TOTAL</b>	<b>\$ 80,782</b>	<b>\$ 104,076</b>	<b>\$ 112,000</b>	<b>\$ 105,050</b>	<b>\$ 119,175</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (7,126)</b>	<b>\$ (20,193)</b>	<b>\$ (33,600)</b>	<b>\$ (19,300)</b>	<b>\$ (33,475)</b>
<b>End. Cash Balance</b>					<b>\$ 254,575</b>

**SUPPORTING DETAIL FOR CEMETERY FUND**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
<i>Street/Cemetery Supervisor</i>	0.15	0.15				
<i>Regular Salaries</i>			\$ 9,754	\$ 10,500	\$ 9,800	\$ 10,500
<i>City Clerk</i>	0.15	0.15	6,875	7,400	7,500	7,700
<i>Cemetery Sexton</i>	0.50	0.50				
<i>Grounds Mtnc.</i>	0.50	0.50				
<i>Part Time Wages</i>			40,034	38,500	41,700	42,000
<i>Standby</i>			0	0	0	0
<i>Overtime</i>			935	1,200	1,300	1,400
<i>Unused Sick Time</i>			108	200	120	200
<i>Group Insurance</i>			6,125	5,500	6,200	6,500
<i>Retiree Health Insurance</i>			1,907	2,200	2,200	2,400
<i>Health Savings Plan Contribution</i>			0	0	0	0
<i>Uniform Rental</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			2,672	2,900	2,200	2,500
<i>Unemployment Insurance Tax</i>			454	500	400	450
<b>TOTAL FTE YEARS</b>	1.30	1.30				
<b>TOTAL PERSONNEL</b>			\$ 68,864	\$ 68,900	\$ 71,420	\$ 73,650
<b>Operations Detail</b>						
<i>R/M Equipment-Cont.</i>			\$ 0	\$ 200	\$ 0	\$ 200
<i>R/M Grounds-Cont.</i>			2,502	15,000	9,500	20,000
<i>Engineering Fees</i>			0	0	0	0
<i>Legal Fees</i>			0	0	0	1,500
<i>Consultation Fees</i>			0	0	0	6,000
<i>Postage</i>			199	300	200	200
<i>Communications</i>			406	400	400	425
<i>Electricity</i>			697	800	650	750
<i>Property Insurance</i>			187	300	250	300
<i>Lease/Rent Expense</i>			0	200	0	200
<i>R/M Equipment-Comm.</i>			324	350	300	350
<i>R/M Grounds-Comm.</i>			0	2,750	4,400	2,500
<i>Office Supplies</i>			0	0	50	50
<i>Operating Supplies</i>			210	350	500	500
<i>Miscellaneous Equipment</i>			58	1,500	1,500	1,250
<i>Misc. Expenses</i>			171	150	300	300
<i>Bad Debt Expense</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 4,754	\$ 22,300	\$ 18,050	\$ 34,525
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 1,000	0	0
<i>System</i>			0	0	0	0
<i>Cemetery Impr.</i>			28,658	10,000	5,780	0
<i>Engineering</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 28,658	\$ 11,000	\$ 5,780	\$ 0
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>MERF</i>			\$ 1,800	\$ 9,800	\$ 9,800	\$ 11,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 1,800	\$ 9,800	\$ 9,800	\$ 11,000
<b>TOTAL EXPENDITURES</b>			\$ 104,076	\$ 112,000	\$ 105,050	\$ 119,175

**EMERGENCY SERVICES AND DISASTER ASSISTANCE FUND (Fund 201)**

**Core Service, Purpose or Function**

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

**ESDA FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 28,241	\$ 28,620	\$ 29,225
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 3,278	\$ 3,281	\$ 3,300	\$ 3,274	\$ 3,300
<i>Interest</i>	5	46	20	90	100
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GC Unrestricted</i>	5,000	5,000	37,500	37,500	68,000
<i>Police Spec. Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 8,283</b>	<b>\$ 8,327</b>	<b>\$ 40,820</b>	<b>\$ 40,864</b>	<b>\$ 71,400</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	5,399	7,162	8,670	5,800	9,200
<i>Capital</i>	0	0	0	1,800	29,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	32,659	32,659	32,659
<b>TOTAL</b>	<b>\$ 5,399</b>	<b>\$ 7,162</b>	<b>\$ 41,329</b>	<b>\$ 40,259</b>	<b>\$ 70,859</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 2,884</b>	<b>\$ 1,165</b>	<b>\$ (509)</b>	<b>\$ 605</b>	<b>\$ 541</b>
<b>End. Cash Balance</b>					<b>\$ 29,766</b>

**SUPPORTING DETAIL FOR ESDA FUND**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R & M Bldg. (Contr.)			\$ 4,426	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			0	1,800	3,000	3,500
Communications			605	650	0	0
Property Insurance			100	500	400	500
Lease/Rent Expense			1,950	2,220	2,000	2,000
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			0	500	400	500
Miscellaneous Equipment			0	2,500	0	2,500
Miscellaneous Expenses			81	500	0	200
TOTAL OPERATIONS			\$ 7,162	\$ 8,670	\$ 5,800	\$ 9,200
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 1,800	\$ 29,000
TOTAL CAPITAL			\$ 0	\$ 0	\$ 1,800	\$ 29,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Capital Replacement Fund			\$ 0	\$ 32,659	\$ 32,659	\$ 32,659
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 32,659	\$ 32,659	\$ 32,659
TOTAL EXPENDITURES			\$ 7,162	\$ 41,329	\$ 40,259	\$ 70,859

**AUDIT FUND (Fund 202)**

**Core Service, Purpose or Function**

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

**AUDIT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
	\$ 18,507	\$ 22,535	\$ 26,404	\$ 26,675	\$ 30,399
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 29,711	\$ 29,849	\$ 32,000	\$ 29,849	\$ 32,000
<i>Interest</i>	16	50	20	75	100
<b>TOTAL</b>	<b>\$ 29,727</b>	<b>\$ 29,899</b>	<b>\$ 32,020</b>	<b>\$ 29,924</b>	<b>\$ 32,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	25,699	25,759	32,000	26,200	32,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 25,699</b>	<b>\$ 25,759</b>	<b>\$ 32,000</b>	<b>\$ 26,200</b>	<b>\$ 32,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 4,028</b>	<b>\$ 4,140</b>	<b>\$ 20</b>	<b>\$ 3,724</b>	<b>\$ 100</b>
<b>End. Cash Balance</b>					<b>\$ 30,499</b>

**SUPPORTING DETAIL FOR AUDIT FUND**

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Consultation Fees</i>			\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000
<b>TOTAL OPERATIONS</b>			\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000

**LIABILITY INSURANCE FUND (Fund 203)**

**Core Service, Purpose or Function**

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

**LIABILITY INSURANCE FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Net Assets</b>	\$ 205,901	\$ 227,588	\$ 217,283	\$ 217,335	\$ 201,475
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 84,157	\$ 74,565	\$ 75,000	\$ 74,040	\$ 90,000
<i>Interest</i>	145	133	100	100	120
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 84,302	\$ 74,698	\$ 75,100	\$ 74,140	\$ 90,120
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	62,615	84,951	105,000	90,000	105,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 62,615	\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000
<b>Revenue Over (Under) Expenditures</b>	\$ 21,687	\$ (10,253)	\$ (29,900)	\$ (15,860)	\$ (14,880)
<b>End. Cash Balance</b>					\$ 186,595

**SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND**

	<b>FTE YEARS 16-17</b>	<b>FTE YEARS 17-18</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST.ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Insurance (Other)</i>			\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000
<b>TOTAL OPERATIONS</b>			\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000



**MOTOR FUEL TAX FUND (Fund 206)**

**Core Service, Purpose or Function**

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

**MFT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 493,197	\$ 882,435	\$ 599,911
<b>REVENUES:</b>					
<i>State Allotment</i>	\$ 428,071	\$ 387,111	\$ 395,000	\$ 385,000	\$ 390,000
<i>High Growth</i>	21,691	21,711	0	21,731	0
<i>Capital Bill</i>	57,180	0	0	0	0
<i>Tornado Recovery</i>	191,883	5,623,372	850,000	684,745	0
<i>Local Fuel Tax</i>	0	0	0	0	0
<i>Interest</i>	28,412	20,673	5,000	5,000	2,000
<b>TOTAL</b>	<b>\$ 727,237</b>	<b>\$ 6,052,867</b>	<b>\$ 1,250,000</b>	<b>\$ 1,096,476</b>	<b>\$ 392,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	350,254	6,488,256	1,350,000	1,379,000	831,877
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 350,254</b>	<b>\$ 6,488,256</b>	<b>\$ 1,350,000</b>	<b>\$ 1,379,000</b>	<b>\$ 831,877</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 376,983</b>	<b>\$ (435,389)</b>	<b>\$ (100,000)</b>	<b>\$ (282,524)</b>	<b>\$ (439,877)</b>
<b>End. Cash Balance</b>					<b>\$ 160,034</b>

**SUPPORTING DETAIL FOR MFT FUND**

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
System Construction			\$ 6,080,158	\$ 1,340,000	\$ 1,334,000	\$ 781,877
System Engineering			408,098	10,000	45,000	50,000
System Legal			0	0	0	0
Bld/Property			0	0	0	0
TOTAL CAPITAL			\$ 6,488,256	\$ 1,350,000	\$ 1,379,000	\$ 831,877
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 6,488,256	\$ 1,350,000	\$ 1,379,000	\$ 831,877

**ILLINOIS MUNICIPAL RETIREMENT FUND (Fund 207)**

**Core Service, Purpose or Function**

The city provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program. The employee contribution for the fund is 4.5% as provided by statute and the City contribution is 14.73% for 2017.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>	\$ 148,128	\$ 176,611	\$ 193,200	\$ 190,045	\$ 161,765
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 301,970	\$ 308,189	\$ 330,000	\$ 325,720	\$ 355,000
<i>Property - Soc. Sec./MC</i>	0	0	0	0	0
<i>Property Repl.</i>	23,698	16,901	23,000	17,000	18,000
<i>Interest</i>	935	1,034	1,200	1,000	1,100
<b>TOTAL COLLECTIONS</b>	<b>326,603</b>	<b>326,124</b>	<b>354,200</b>	<b>343,720</b>	<b>374,100</b>
<i>T/F From:</i>					
<i>Water</i>	\$ 15,200	\$ 16,300	\$ 17,000	\$ 17,000	\$ 17,500
<i>Sewer</i>	20,700	19,000	21,000	21,000	22,000
<b>TOTAL</b>	<b>\$ 362,503</b>	<b>\$ 361,424</b>	<b>\$ 392,200</b>	<b>\$ 381,720</b>	<b>\$ 413,600</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 334,020	\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 334,020</b>	<b>\$ 347,990</b>	<b>\$ 390,000</b>	<b>\$ 410,000</b>	<b>\$ 440,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 28,483</b>	<b>\$ 13,434</b>	<b>\$ 2,200</b>	<b>\$ (28,280)</b>	<b>\$ (26,400)</b>
<b>End. Cash Balance</b>					<b>\$ 135,365</b>

**SUPPORTING DETAIL FOR IMRF FUND**

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			347,990	390,000	410,000	440,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
T/F to Social Security/Medicare			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000

**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**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>	\$ 189,424	\$ 204,364	\$ 211,048	\$ 224,811	\$ 210,546
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	229,716	243,584	250,000	246,735	270,000
<i>Property Repl.</i>	0	0	0	0	0
<i>Interest</i>	969	1,039	1,200	1,000	1,100
<b>TOTAL COLLECTIONS</b>	<b>230,685</b>	<b>244,623</b>	<b>251,200</b>	<b>247,735</b>	<b>271,100</b>
<i>T/F From:</i>					
<i>Water</i>	\$ 29,300	\$ 33,000	\$ 33,500	\$ 33,500	\$ 34,000
<i>Sewer</i>	40,000	39,000	39,500	39,500	42,500
<i>IMRF</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 299,985</b>	<b>\$ 316,623</b>	<b>\$ 324,200</b>	<b>\$ 320,735</b>	<b>\$ 347,600</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 285,045	\$ 296,176	\$ 325,000	\$ 335,000	\$ 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
<b>TOTAL</b>	<b>\$ 285,045</b>	<b>\$ 296,176</b>	<b>\$ 325,000</b>	<b>\$ 335,000</b>	<b>\$ 360,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 14,940</b>	<b>\$ 20,447</b>	<b>\$ (800)</b>	<b>\$ (14,265)</b>	<b>\$ (12,400)</b>
<b>End. Cash Balance</b>					<b>\$ 198,146</b>

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

	<b>FTE YEARS 16-17</b>	<b>FTE YEARS 17-18</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST.ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 296,176	\$ 325,000	\$ 335,000	\$ 360,000
IMRF Payments			0	0	0	0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 296,176</b>	<b>\$ 325,000</b>	<b>\$ 335,000</b>	<b>\$ 360,000</b>
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 296,176</b>	<b>\$ 325,000</b>	<b>\$ 335,000</b>	<b>\$ 360,000</b>

**STORMWATER MANAGEMENT/FLOOD MITIGATION FUND (Fund 218)**

**Core Service, Purpose or Function**

The city strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related storm water drainage problems.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 41,424	\$ 193,425	\$ 213,525
<b>REVENUES:</b>					
<i>Miscellaneous Inc.</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Rental Income</i>	51,640	51,843	51,900	51,900	52,200
<i>Grant Income</i>	0	0	168,750	0	204,000
<i>Interest</i>	180	340	200	700	200
<i>T/F From:</i>					
<i>GF Unrestricted</i>	0	125,000	50,000	0	0
<i>Swr. Sub. Dev.</i>	0	0	0	0	0
<i>Pol Spec Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 51,820</b>	<b>\$ 177,183</b>	<b>\$ 270,850</b>	<b>\$ 52,600</b>	<b>\$ 256,400</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
<i>Operations</i>	14,526	15,780	12,500	11,700	12,200
<i>Capital</i>	0	30,399	265,000	20,800	339,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 14,526</b>	<b>\$ 46,179</b>	<b>\$ 277,500</b>	<b>\$ 32,500</b>	<b>\$ 351,700</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 37,294</b>	<b>\$ 131,004</b>	<b>\$ (6,650)</b>	<b>\$ 20,100</b>	<b>\$ (95,300)</b>
<b>End. Cash Balance</b>					<b>\$ 118,225</b>

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Operations Detail</b>						
<i>Other Professional Fees</i>			\$ 4,373	\$ 8,500	\$ 6,500	\$ 7,000
<i>Publishing Fees</i>			0	0	0	0
<i>R &amp; M System - Comm.</i>			0	0	0	0
<i>Miscellaneous Expense</i>			11,407	4,000	5,200	5,200
<b>TOTAL OPERATIONS</b>			\$ 15,780	\$ 12,500	\$ 11,700	\$ 12,200
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Bldg &amp; Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			0	215,000	18,100	314,500
<i>System Engineering</i>			19,149	50,000	2,700	25,000
<i>System Legal</i>			11,250	0	0	0
<b>TOTAL CAPITAL</b>			\$ 30,399	\$ 265,000	\$ 20,800	\$ 339,500
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 46,179	\$ 277,500	\$ 32,500	\$ 351,700



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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>
	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Beg. Cash Balance</b>			\$ 61,036	\$ 69,772	\$ 68,242
<b>REVENUES:</b>					
<i>DUI Tech Fund</i>	\$ 13,599	\$ 7,596	\$ 10,000	\$ 13,000	\$ 10,000
<i>Drug Enf. Account</i>	195	113	1,000	500	1,000
<i>Police Vehicle Fund</i>	3,423	2,814	4,000	3,000	3,500
<i>DARE Account</i>	70	45	2,500	0	0
<i>Fundraiser Donations</i>	0	0	500	3,000	0
<i>FTA Warrant Account</i>	1,890	1,260	1,500	1,000	1,300
<i>Interest Revenue</i>	98	100	100	100	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 19,275</b>	<b>\$ 11,928</b>	<b>\$ 19,600</b>	<b>\$ 20,600</b>	<b>\$ 15,900</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	3,567	9,236	31,000	22,130	15,200
<i>Capital</i>	0	0	0	0	6,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	5,000
<b>TOTAL</b>	<b>\$ 3,567</b>	<b>\$ 9,236</b>	<b>\$ 31,000</b>	<b>\$ 22,130</b>	<b>\$ 26,200</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 15,708</b>	<b>\$ 2,692</b>	<b>\$ (11,400)</b>	<b>\$ (1,530)</b>	<b>\$ (10,300)</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 15,708</b>	<b>\$ 2,692</b>	<b>\$ (11,400)</b>	<b>\$ (1,530)</b>	<b>\$ (10,300)</b>
<b>End. Cash Balance</b>					<b>\$ 57,942</b>
<i>DUI Tech Fund</i>					\$ 27,940
<i>Drug Enf. Account</i>					8,525
<i>Police Vehicle Fund</i>					12,669
<i>DARE Account</i>					250
<i>Fundraiser Donations</i>					0
<i>FTA Warrant Account</i>					8,558
					<b>\$ 57,942</b>

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

	<b>FTE YEARS 16-17</b>	<b>FTE YEARS 17-18</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST.ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
DUI Tech Expenses			\$ 6,324	\$ 2,000	\$ 2,000	\$ 4,500
Drug Enforcement Expenses			2,912	14,800	4,300	6,000
Police Vehicle Fund			0	11,700	11,000	2,500
Fundraiser Expenses			0	500	3,000	0
DARE Expenses			0	2,000	1,830	2,200
<b>TOTAL OPERATIONS</b>			\$ 9,236	\$ 31,000	\$ 22,130	\$ 15,200
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 6,000
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 6,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fud - Police (from FTA Fines)			\$ 0	\$ 0	\$ 0	\$ 5,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 5,000
<b><u>Intra-Fund Transfer Detail</u></b>						
Police Special Projects - Canine			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 9,236	\$ 31,000	\$ 22,130	\$ 26,200

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 74,747	\$ 105,717	\$ 98,717
<b>REVENUES:</b>					
<i>Impound Admin. Fees</i>	\$ 49,300	\$ 56,500	\$ 40,000	\$ 45,000	\$ 40,000
<i>Interest Revenue</i>	115	156	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 49,415</b>	<b>\$ 56,656</b>	<b>\$ 40,100</b>	<b>\$ 45,100</b>	<b>\$ 40,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	11,122	25,812	33,204	12,000	44,200
<i>Capital</i>	0	64,755	12,500	9,700	19,800
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	32,000	30,400	56,008
<b>TOTAL</b>	<b>\$ 11,122</b>	<b>\$ 90,567</b>	<b>\$ 77,704</b>	<b>\$ 52,100</b>	<b>\$ 120,008</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 38,293</b>	<b>\$ (33,911)</b>	<b>\$ (37,604)</b>	<b>\$ (7,000)</b>	<b>\$ (79,908)</b>
<b>End. Cash Balance</b>					<b>\$ 18,809</b>

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Expenses			\$ 7,503	\$ 7,000	\$ 6,300	\$ 10,000
Professional Fees			3,500	3,500	0	3,500
Software			0	14,000	0	22,500
Communications			2,280	4,104	0	4,200
Operating Expenses			931	1,000	600	1,000
Miscellaneous Equipment			2,044	3,600	2,000	2,000
Miscellaneous Expense			9,554	0	3,100	1,000
TOTAL OPERATIONS			\$ 25,812	\$ 33,204	\$ 12,000	\$ 44,200
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 64,755	\$ 12,500	\$ 9,700	\$ 19,800
TOTAL CAPITAL			\$ 64,755	\$ 12,500	\$ 9,700	\$ 19,800
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Police			\$ 0	\$ 32,000	\$ 30,400	\$ 41,000
MERF			0	0	0	0
Capital Replacement Fund			0	0	0	15,008
			\$ 0	\$ 32,000	\$ 30,400	\$ 56,008
TOTAL EXPENDITURES			\$ 90,567	\$ 77,704	\$ 52,100	\$ 120,008

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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Donations</i>	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest Revenue</i>	10	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Spec. Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 110</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	6,796	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,796</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (6,686)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

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

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
Professional Fees			0	0	0	0
Membership Dues			0	0	0	0
Training			0	0	0	0
Insurance			0	0	0	0
Operating Supplies			0	0	0	0
Fuel			0	0	0	0
Miscellaneous Equipment			0	0	0	0
Miscellaneous Expense			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
MERF			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0

**TORNADO RECOVERY ACCOUNT – GENERAL (Fund 450-00)**

**Core Service, Purpose or Function**

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

**TORNADO RECOVERY FUND - GENERAL ACCOUNT  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IMEA</b>	\$ 1,190,074	\$ 0	\$ 0	\$ 0	\$ 0
<b>Grant Proceeds - DCEO</b>	393,096	0	0	0	0
<b>Insurance Proceeds</b>	24,456	0	0	0	0
<b>Interest</b>	26,101	0	0	0	0
<b>Donations</b>	8,560	0	0	0	0
<b>Building Permits</b>	107,434	11,862	0	0	0
<b>Long-Term Recovery</b>	0	0	0	0	0
<b>Miscellaneous Inc.</b>	0	0	0	0	0
<b>Transfers From:</b>					
<i>Gen. Fund</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,749,721</b>	<b>\$ 11,862</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 2,036	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	32,038	0	0	0	0
<b>Capital</b>	18,503	0	0	0	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	1,697,144	10,101	0	0	0
<b>TOTAL</b>	<b>\$ 1,749,721</b>	<b>\$ 10,101</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 1,761</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

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

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST.ACT.</b>	<b>BUDGET</b>
	<b>16-17</b>	<b>17-18</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Personnel Detail</b>						
Part Time Wages			\$ 0	\$ 0	\$ 0	\$ 0
Overtime	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
<i>Repair &amp; Maint.-Bldg. (Contr.)</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Repair &amp; Maint.-System (Contr.)</i>			0	0	0	0
<i>Legal Fees</i>			0	0	0	0
<i>Consultation/Contractual</i>			0	0	0	0
<i>Postage Expenses</i>			0	0	0	0
<i>Communications</i>			0	0	0	0
<i>Insurance Expense</i>			0	0	0	0
<i>Lease/Rent Expense</i>			0	0	0	0
<i>Repair &amp; Maint.-Bldg. (Comm.)</i>			0	0	0	0
<i>Repair &amp; Maint.-Equip. (Comm.)</i>			0	0	0	0
<i>Repair &amp; Maint.-System (Comm.)</i>			0	0	0	0
<i>Repair &amp; Maint.-Misc. (Comm.)</i>			0	0	0	0
<i>Operating Supplies</i>			0	0	0	0
<i>Misc. Equipment</i>			0	0	0	0
<i>Fuel</i>			0	0	0	0
<i>Misc. Expense</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<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	0
<i>Traffic Signals</i>			0	0	0	0
<i>System Engineering</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>Gen. Fund</i>			10,101	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 10,101	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 10,101	\$ 0	\$ 0	\$ 0



**TORNADO RECOVERY ACCOUNT – WATER (Fund 450-01)**

**Core Service, Purpose or Function**

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

**TORNADO RECOVERY FUND - WATER ACCOUNT  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IEMA</b>	23,474	0	0	0	0
<b>Insurance Proceeds</b>	0	37,000	0	0	0
<b>Transfers From:</b>					
<i>Water Fund</i>	157	0	0	0	0
<b>TOTAL</b>	<b>\$ 23,631</b>	<b>\$ 37,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	157	0	0	0	0
<i>Capital</i>	0	37,000	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	23,474	0	0	0	0
<b>TOTAL</b>	<b>\$ 23,631</b>	<b>\$ 37,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra T/F</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					\$ 0

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

	<b>FTE YEARS 16-17</b>	<b>FTE YEARS 17-18</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST.ACT. 16-17</b>	<b>BUDGET 16-17</b>
<b>Personnel Detail</b>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Repair & Maint.-Bldg. (Contr.)			0	0	0	0
Repair & Maint.-Equip. (Contr.)			0	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			37,000	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 37,000	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<b>Water</b>						
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 37,000	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 37,000	\$ 0	\$ 0	\$ 0

**TORNADO RECOVERY ACCOUNT – SEWER (Fund 450-02)**

**Core Service, Purpose or Function**

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

**TORNADO RECOVERY FUND - SEWER ACCOUNT  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IEMA</b>	46,297	0	0	0	0
<b>Insurance Proceeds</b>	251,721	248,127	0	0	0
<b>Transfers From:</b>					
<b>Sewer Fund</b>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 298,018</b>	<b>\$ 248,127</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	5,218	0	0	0	0
<b>Capital</b>	735,118	227,185	0	0	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	0	20,883	0	0	0
<b>TOTAL</b>	<b>\$ 740,336</b>	<b>\$ 248,068</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (442,318)</b>	<b>\$ 59</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Intra T/F</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ (442,318)</b>	<b>\$ 59</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
					<b>\$ 0</b>

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

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST.ACT.</b>	<b>BUDGET</b>
	<b>16-17</b>	<b>17-18</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b>Personnel Detail</b>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Repair & Maint.-Bldg. (Contr.)			0	0	0	0
Repair & Maint.-System (Contr.)			0	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			0	0	0	0
Legal Fees			0	0	0	0
Operating Supplies			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			227,185	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 227,185	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Water			\$ 0	\$ 0	\$ 0	\$ 0
Sewer			20,883	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 20,883	\$ 0	\$ 0	\$ 0
			\$ 248,068	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 248,068	\$ 0	\$ 0	\$ 0

**TORNADO RECOVERY ACCOUNT – MERF (Fund 450-03)**

**Core Service, Purpose or Function**

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

**TORNADO RECOVERY FUND - MERF ACCOUNT  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
Grant Proceeds - IEMA	0	0	0	0	0
Grant Proceeds -DCEO	0	0	0	0	0
Insurance Proceeds	220,028	0	0	0	0
Transfers From:	5,187	0	0	0	0
<b>MERF</b>	4,745	0	0	0	0
<b>TOTAL</b>	<b>\$ 229,960</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	9,659	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	220,301	0	0	0	0
<b>TOTAL</b>	<b>\$ 229,960</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intra T/F	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

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

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Repair & Maint.-Equip. (Contr.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Fuel			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			0	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>MERF</i>						
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

**POLICE PENSION FUND (Fund 600)**

**Core Service, Purpose or Function**

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

**POLICE PENSION FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 6,790,635	\$ 6,677,341	\$ 6,794,986
<b>REVENUES:</b>					
<i>Interest</i>	40,200	48,349	50,000	50,000	50,000
<i>Employee Contr.</i>	115,109	124,594	140,000	135,000	140,000
<i>Employer Contr.</i>	320,283	373,617	379,000	362,333	513,000
<i>Dividend Revenue</i>	134,683	160,041	50,000	50,000	50,000
<i>Misc. Income</i>	0	0	0	0	0
<i>Gain/(Loss) on Inv.</i>	108,869	(256,229)	100,000	100,000	100,000
<b>TOTAL</b>	<b>\$ 719,144</b>	<b>\$ 450,372</b>	<b>\$ 719,000</b>	<b>\$ 697,333</b>	<b>\$ 853,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 460,314	\$ 486,957	\$ 580,000	\$ 570,000	\$ 587,000
<i>Operations</i>	25,812	7,945	36,200	9,688	42,900
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 486,126</b>	<b>\$ 494,902</b>	<b>\$ 616,200</b>	<b>\$ 579,688</b>	<b>\$ 629,900</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 233,018</b>	<b>\$ (44,530)</b>	<b>\$ 102,800</b>	<b>\$ 117,645</b>	<b>\$ 223,100</b>
<b>End. Fund Balance</b>					<b>\$ 7,018,086</b>

**SUPPORTING DETAIL FOR POLICE PENSION FUND**

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			486,957	580,000	570,000	587,000
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 486,957</b>	<b>\$ 580,000</b>	<b>\$ 570,000</b>	<b>\$ 587,000</b>
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 1,732	\$ 500	\$ 0	\$ 500
Memberships			795	800	795	800
Training			2,370	2,500	1,000	2,500
Insurance			0	0	3,058	3,200
Compliance Fee			1,298	1,400	1,335	1,400
Contrib. Refund			0	30,000	0	30,000
Investment Expense			1,627	0	3,000	3,500
Miscellaneous Expenses			123	1,000	500	1,000
<b>TOTAL OPERATIONS</b>			<b>\$ 7,945</b>	<b>\$ 36,200</b>	<b>\$ 9,688</b>	<b>\$ 42,900</b>
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 494,902</b>	<b>\$ 616,200</b>	<b>\$ 579,688</b>	<b>\$ 629,900</b>



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

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 1,402,394	\$ 1,376,215	\$ 1,130,467
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property Tax Incr.</i>	\$ 199,263	\$ 212,638	\$ 220,000	\$ 216,523	\$ 221,000
<i>Interest</i>	5,359	6,251	6,000	4,000	3,000
<i>Misc. Revenue</i>	0	0	0		
<b>TOTAL</b>	<b>\$ 204,622</b>	<b>\$ 218,889</b>	<b>\$ 226,000</b>	<b>\$ 220,523</b>	<b>\$ 224,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 14,604	\$ 11,520	\$ 19,400	\$ 17,100	\$ 19,400
<i>Operations</i>	37,721	63,722	134,800	343,472	271,186
<i>Capital</i>	0	115,777	869,000	105,699	744,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 52,325</b>	<b>\$ 191,019</b>	<b>\$ 1,023,200</b>	<b>\$ 466,271</b>	<b>\$ 1,034,586</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 152,297</b>	<b>\$ 27,870</b>	<b>\$ (797,200)</b>	<b>\$ (245,748)</b>	<b>\$ (810,586)</b>
<b>End. Cash Balance</b>					<b>\$ 319,881</b>

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b>Personnel Detail</b>						
City Administrator	0.05	0.05				
P & D Director	0.10	0.10				
Regular Salaries			\$ 9,923	\$ 15,000	\$ 14,000	\$ 15,000
Unused Sick Time			141	300	250	300
Group Insurance			1,289	3,800	2,600	3,800
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			167	300	250	300
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			\$ 11,520	\$ 19,400	\$ 17,100	\$ 19,400
<b>Operations Detail</b>						
Engineering Fees			\$ 0	\$ 1,000	\$ 2,500	\$ 1,000
Legal Fees			3,994	5,000	15,000	18,000
Professional Fees			31,338	10,000	10,890	6,000
Lease/Rent Expense			2,000	3,000	2,000	3,000
Membership Dues			650	700	650	700
Loan Interest Subsidies			0	1,000	0	1,000
Building Renovation Fund - Committed			11,505	52,400	301,732	179,786
Building Renovation Fund - Uncommitted				50,000	2,000	50,000
Misc. Equipment			0	1,500	1,000	1,500
Miscellaneous Expense			14,235	10,200	7,700	10,200
TOTAL OPERATIONS			\$ 63,722	\$ 134,800	\$ 343,472	\$ 271,186
<b>Capital Detail</b>						
<i>Purchase:</i>						
Building/Land			\$ 102,597	\$ 125,000	\$ 44,837	\$ 50,000
Improvements			5,680	644,000	35,862	594,000
Demolition/Remediation			0	0	0	0
Improvements Engineering			7,500	90,000	25,000	90,000
Improvements Legal			0	10,000	0	10,000
TOTAL CAPITAL			\$ 115,777	\$ 869,000	\$ 105,699	\$ 744,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 191,019	\$ 1,023,200	\$ 466,271	\$ 1,034,586

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**SOUTH CUMMINGS ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 304)**

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	0	\$ 0
<b>REVENUES:</b>					
<i>Debt refinancing</i>	\$ 0	\$ 187,318	\$ 0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	69,950	63,967	63,967	63,967	63,967
<b>TOTAL</b>	\$ 69,950	\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,967
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	0	\$ 0
<i>Operations</i>	0	54	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	69,950	251,231	63,967	63,967	63,967
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 69,950	\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,967
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	0	\$ 0
<b>End. Fund Balance</b>					\$ 0

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 54	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 54	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b>Purchase:</b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
Principal			\$ 245,955	\$ 61,948	\$ 61,952	\$ 62,331
Interest			5,276	2,019	2,015	1,636
TOTAL DEBT SERVICE			\$ 251,231	\$ 63,967	\$ 63,967	\$ 63,967
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,967

**CRUGER ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 301)**

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg.Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Debt refinancing</i>	\$ 0	\$ 204,006	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	75,914	73,665	69,665	69,665	69,665
<b>TOTAL</b>	\$ 75,914	\$ 277,671	\$ 69,665	\$ 69,665	\$ 69,665
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	116	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	75,914	277,555	69,665	69,665	69,665
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 75,914	\$ 277,671	\$ 69,665	\$ 69,665	\$ 69,665
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Fund Balance</b>					\$ 0

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

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 116	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 116	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
Principal			\$ 271,811	\$ 67,466	\$ 67,466	\$ 67,884
Interest			5,744	2,199	2,199	1,781
TOTAL DEBT SERVICE			\$ 277,555	\$ 69,665	\$ 69,665	\$ 69,665
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 277,671	\$ 69,665	\$ 69,665	\$ 69,665



**WACC DEBT SERVICE FUND (Fund 303)**

**Core Service, Purpose or Function**

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of bonds for the Washington Area Community Center project. A ¼% Home Rule Sales Tax provides funds for the repayment of the debt along with an annual payment from WACC. The bonds were refinanced in 2015 with South Side Bank and will be retired in May 2029. Surplus funds no longer required to be reserved were transferred back to the General Fund in FY2016-17.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 667,597	\$ 671,082	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 1,715	\$ 2,034	\$ 0	\$ 1,600	\$ 0
<i>WACC Payment</i>	50,000	50,000	50,000	50,000	50,000
<i>Transfer From: GC Fund</i>	335,794	233,202	0	0	305,875
<b>TOTAL</b>	<b>\$ 387,509</b>	<b>\$ 285,236</b>	<b>\$ 50,000</b>	<b>\$ 51,600</b>	<b>\$ 355,875</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	387,794	464,371	372,687	351,669	355,875
<i>Inter-Fund Transfers</i>	0	0	344,910	371,013	0
<b>TOTAL</b>	<b>\$ 387,794</b>	<b>\$ 464,371</b>	<b>\$ 717,597</b>	<b>\$ 722,682</b>	<b>\$ 355,875</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (285)</b>	<b>\$ (179,135)</b>	<b>\$ (667,597)</b>	<b>\$ (671,082)</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND**

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST.ACT.</b>	<b>BUDGET</b>
	<b>16-17</b>	<b>17-18</b>	<b>15-16</b>	<b>16-17</b>	<b>16-17</b>	<b>17-18</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL PERSONNEL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Capital Detail</u></b>						
<b><i>Purchase:</i></b>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
<i>System Construction</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Debt Service Detail</u></b>						
<i>Principal</i>			\$ 190,000	\$ 252,000	\$ 245,000	\$ 260,000
<i>Interest</i>			274,371	120,687	106,669	95,875
<b>TOTAL DEBT SERVICE</b>			<b>\$ 464,371</b>	<b>\$ 372,687</b>	<b>\$ 351,669</b>	<b>\$ 355,875</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Gen. Fund Unrestr.</i>			\$ 0	\$ 344,910	\$ 371,013	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 344,910</b>	<b>\$ 371,013</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 464,371</b>	<b>\$ 717,597</b>	<b>\$ 722,682</b>	<b>\$ 355,875</b>

**WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND (Fund 305)**

**Core Service, Purpose or Function**

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of a loan for purchase of the Washington 223 property. The interest only loan was issued through Washington Community Bank in September 2013 in the amount of \$4,965,800.75 and is due in September 2020.

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>		\$ 0	\$ 0	\$ 14,936	\$ 0
<b>REVENUES:</b>					
<i>Lease Income</i>	\$ 65,422	\$ 61,816	\$ 60,308	\$ 60,308	\$ 0
<i>Interest</i>	0	0	1,000	0	0
<b>Transfers From:</b>					
<i>GC Fund</i>	70,712	75,605	77,148	63,592	138,456
<i>Washington 223 Impr</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 136,134	\$ 137,421	\$ 138,456	\$ 123,900	\$ 138,456
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	84	84	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	138,456	138,456	138,456	138,836	138,456
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 138,540	\$ 138,540	\$ 138,456	\$ 138,836	\$ 138,456
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ (2,406)	\$ (1,119)	\$ 0	\$ (14,936)	\$ 0
<b>End. Fund Balance</b>					\$ 0

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

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 84	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 84	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
<i>System Construction</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>Principal</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>			138,456	138,456	138,836	138,456
TOTAL DEBT SERVICE			\$ 138,456	\$ 138,456	\$ 138,836	\$ 138,456
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 138,540	\$ 138,456	\$ 138,836	\$ 138,456

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**MALLARD CROSSING SPECIAL SERVICES AREA FUND (Fund 406)**

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 4,187	\$ 4,178	\$ 4,243
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	46,766	47,004	48,220	48,220	48,270
<i>Interest</i>	16	11	0	15	0
<i>Transfers From:</i>					
<i>GC Streets</i>	47,685	0	0	0	0
<b>TOTAL</b>	<b>\$ 94,467</b>	<b>\$ 47,015</b>	<b>\$ 48,220</b>	<b>\$ 48,235</b>	<b>\$ 48,270</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	47,685	47,975	48,170	48,170	48,270
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 47,685</b>	<b>\$ 47,975</b>	<b>\$ 48,170</b>	<b>\$ 48,170</b>	<b>\$ 48,270</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 46,782</b>	<b>\$ (960)</b>	<b>\$ 50</b>	<b>\$ 65</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 4,243</b>

**MALLARD CROSSING SPECIAL SERVICES AREA**

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<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
<b><u>Debt Service Detail</u></b>						
SSA Bond Principal			\$ 38,000	\$ 40,000	\$ 40,000	\$ 42,000
SSA Bond Interest			9,975	8,170	8,170	6,270
TOTAL DEBT SERVICE			\$ 47,975	\$ 48,170	\$ 48,170	\$ 48,270
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Streets			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 47,975	\$ 48,170	\$ 48,170	\$ 48,270



**BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND (Fund 420)**

**Core Service, Purpose or Function**

The city secured funding to improve pedestrian safety in and around Beverly Manor School. The key objective was to provide sidewalks along School Street which would provide a direct and safe pedestrian route to the sidewalks planned to be constructed along Illinois Route 8. This project was complete during FY14-15.

**BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ (12,067)	\$ (12,777)	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds</b>	\$ 166,792	\$ 0	\$ 0	\$ 0	\$ 0
<b>Transfers From:</b>					
<i>Gen. Fund - Streets</i>	15,305	0	12,067	12,777	0
<b>TOTAL</b>	\$ 182,097	\$ 0	\$ 12,067	\$ 12,777	\$ 0
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	1,933	710	0	0	0
<i>Capital</i>	192,231	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 194,164	\$ 710	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ (12,067)	\$ (710)	\$ 12,067	\$ 12,777	\$ 0
<b>End. Fund Balance</b>					\$ 0

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

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 710	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 710	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	0
<i>Construction</i>			0	0	0	0
<i>System Engineering</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Gen. Fund - Streets</i>			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 710	\$ 0	\$ 0	\$ 0

**RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND (Fund 421)**

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>	\$ (62,218)	\$ (62,218)	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
Grant Proceeds	0	0	0	0	0
TAP Grant	0	0	228,000	0	228,000
ITEP Grant			510,000	508,000	0
<b>Transfers From:</b>					
Telecom Fund	0	62,218	0	0	0
Gen. Fd-Streets	0	79,400	182,000	175,700	162,000
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 141,618</b>	<b>\$ 920,000</b>	<b>\$ 683,700</b>	<b>\$ 390,000</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	79,400	920,000	683,700	390,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 79,400</b>	<b>\$ 920,000</b>	<b>\$ 683,700</b>	<b>\$ 390,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 62,218</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End Cash Balance</b>					<b>\$ 0</b>

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

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	0
<i>Construction</i>			0	750,000	586,500	285,000
<i>System Engineering</i>			79,400	170,000	97,200	105,000
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 79,400	\$ 920,000	\$ 683,700	\$ 390,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 79,400	\$ 920,000	\$ 683,700	\$ 390,000

**WASHINGTON 223 CAPITAL PROJECT FUND (Fund 409)**

**Core Service, Purpose or Function**

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

**WASHINGTON 223 CAPITAL PROJECT FUND  
 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Cash Balance</b>			\$ 125,080	\$ 160,927	\$ 155,261
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 115,766	\$ 1,500,000	\$ 134,234	\$ 1,000,000
<i>Loan Proceeds</i>	0	0	0	0	0
<i>Interest</i>	80	131	0	100	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>	84	7,637	1,508,000	7,743	602,739
<b>TOTAL</b>	\$ 164	\$ 123,534	\$ 3,008,000	\$ 142,077	\$ 1,602,739
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	7,602	8,000	7,743	8,000
<i>Capital</i>	0	115,766	3,125,000	140,000	1,750,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	22,996	0	0	0	0
<b>TOTAL</b>	\$ 22,996	\$ 123,368	\$ 3,133,000	\$ 147,743	\$ 1,758,000
<b>Revenue Over (Under) Expenditures</b>	\$ (22,832)	\$ 166	\$ (125,000)	\$ (5,666)	\$ (155,261)
<b>End. Cash Balance</b>					\$ 0

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

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Property Taxes			\$ 7,602	\$ 8,000	\$ 7,743	\$ 8,000
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 7,602	\$ 8,000	\$ 7,743	\$ 8,000
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			115,766	125,000	140,000	0
<i>System Construction</i>			0	3,000,000	0	1,750,000
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 115,766	\$ 3,125,000	\$ 140,000	\$ 1,750,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Washington 223 Debt Service			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 123,368	\$ 3,133,000	\$ 147,743	\$ 1,758,000

**FREEDOM PARKWAY CAPITAL PROJECT FUND (Fund 411)**

**Core Service, Purpose or Function**

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

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

	<b>ACTUAL 14-15</b>	<b>ACTUAL 15-16</b>	<b>BUDGET 16-17</b>	<b>EST. ACT. 16-17</b>	<b>BUDGET 17-18</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Loan Proceeds</i>	0	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	50,000
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	50,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR FREEDOM PARKWAY IMPROVEMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>Legal Fees</i>			0	0	0	0
<i>Publishing Fees</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	50,000
<i>System Construction</i>			0	0	0	0
<i>System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 50,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 50,000



**LAKESHORE DRIVE CAPITAL PROJECT FUND (Fund 412)**

**Core Service, Purpose or Function**

This fund records the transactions related to the public improvements for Lakeshore Drive.

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

	<i>ACTUAL</i> 14-15	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST. ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Loan Proceeds</i>		0	0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Rental Income</i>		0	0	0	0
<i>Transfers From:</i>					
<i>Gen. Fund</i>	0	0	0	0	40,000
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	40,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR LAKESHORE DRIVE CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> 16-17	<i>FTE YEARS</i> 17-18	<i>ACTUAL</i> 15-16	<i>BUDGET</i> 16-17	<i>EST.ACT.</i> 16-17	<i>BUDGET</i> 17-18
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<i>Purchase:</i>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	40,000
System Construction			0	0	0	0
System Legal			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 40,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 40,000

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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, FY17-18 through FY21-22.
2. The CIP is designed to account for expenditures for the acquisition of assets which are characterized by a long-term life-expectancy, such as major machinery, buildings or property, street improvements, water or sewer system improvements and replacements to the motor equipment fleet.
3. Items in the CIP are limited to those with a life expectancy of greater than one (1) year.
4. All replacements to motor equipment are purchased through the Motor Equipment Replacement Fund (MERF). Non-motorized equipment with a value over \$5,000 are purchased through the new Capital Replacement Fund.
5. The CIP includes only those projects that 1) can be realistically funded during the five-year period or 2) are deemed absolutely essential even if funding is not presently available.
6. New project detail sheets, which is supplemental material outside this budget document, have been developed to provide a comprehensive explanation and to identify the priority of each project.

**CAPITAL IMPROVEMENT PROGRAM  
 ALL FUNDS SUMMARY**

Fund	Budgeted	Projected	Projected	Projected	Projected	Total
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	
General Fund	\$ 2,068,700	\$ 1,082,630	\$ 1,134,909	\$ 437,856	\$ 461,492	\$ 5,185,587
Water Fund	1,040,000	325,000	3,183,703	245,864	253,239	5,047,806
Water Sub. Dev. Fee Fund	200,000	-	-	-	-	200,000
MERF	838,000	529,226	163,835	80,110	251,743	1,862,914
Capital Replacement Fund	11,000	48,000	49,000	75,860	34,748	218,608
Sewer Fund	297,500	418,200	201,571	207,618	213,847	1,338,736
STP #2 Phase 2A Const. Acct.	1,650,000	-	-	-	-	1,650,000
STP #2 Phase 2B Const. Acct.	2,067,500	3,850,000	-	-	-	5,917,500
Cemetery Account	-	-	17,500	17,500	-	35,000
Police Dept. Spec. Proj.	-	-	-	-	-	-
Motor Fuel Tax Account	831,877	350,000	350,000	350,000	350,000	2,231,877
Storm Water Management Acct.	297,000	295,001	325,000	-	-	917,001
TIF Fund 2	535,000	365,000	375,000	385,000	400,000	2,060,000
Washington 223 Improvement	1,750,000	2,135,000	-	-	-	3,885,000
Freedom Parkway Improvement	50,000	1,500,000	1,825,000	-	-	3,375,000
Lakeshore Drive Improvement	40,000	-	-	-	-	40,000
RecreationTrail Extension Fund	390,000	660,000	-	117,500	485,322	1,652,822
<b>TOTAL</b>	<b>\$ 12,066,577</b>	<b>\$ 11,558,057</b>	<b>\$ 7,625,517</b>	<b>\$ 1,917,308</b>	<b>\$ 2,450,391</b>	<b>\$ 35,617,850</b>

**CAPITAL IMPROVEMENT PROGRAM  
GENERAL FUND SUMMARY**

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
<b>Street</b>								
Street Repair/Seal Coat (non MFT)	General Fund Reserves	22	\$ 371,000	\$ 392,630	\$ 414,909	\$ 437,856	\$ 461,492	\$ 2,077,887
Hot-Mix Asphalt Paving	General Fund Reserves	22		TBD	TBD	TBD	TBD	
Jefferson St. Mill & Overlay	General Fund Reserves		550,000	-	-	-	-	550,000
Lexington Mill & Overlay (FY17 carryover)	General Fund Reserves		400,000					400,000
<b>Street Reconstruction</b>								
Lawndale Ave. Reconstruction *	General Fund Reserves	22	200,000	375,000	-	-	-	575,000
Hilldale Ave. Reconstruction	General Fund Reserves		90,000	300,000	600,000	-	-	990,000
Public Works Facility/Salt Storage Shed	General Fund Reserves	21	320,000	TBD	TBD	TBD	TBD	320,000
Dallas/Cruger Roundabout Study	General Fund Reserves		137,700	TBD	TBD	TBD	TBD	137,700
<b>Fire</b>								
Fire Station Roof Rehab.	General Fund Reserves	29	-	15,000	120,000	-	-	135,000
<b>TOTAL</b>			<b>\$2,068,700</b>	<b>\$1,082,630</b>	<b>\$1,134,909</b>	<b>\$ 437,856</b>	<b>\$ 461,492</b>	<b>\$ 5,185,587</b>

\* See Water and Sewer Funds for additional expenses

**CAPITAL IMPROVEMENT PROGRAM  
PROPRIETARY FUNDS SUMMARY**

**WATER FUND**

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
WTP #2 Filter Rehab.	Water Fund Reserves	30	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ 375,000
WTP #1 Filter Rehab.	Water Fund Reserves	30	300,000	-	-	-	-	300,000
Water Tower #3	Water Fund Loan	24	-	-	2,495,000	-	-	2,495,000
WTP #1 Chlorine/Fluoride Separation	Water Fund Reserves	28	160,000	-	-	-	-	160,000
WTP1 Brine Tanks	Water Fund Reserves	31	180,000	-	-	-	-	180,000
Water Main Replacement / Upgrades	Water Fund Reserves	33	225,000	50,000	238,703	245,864	253,239	1,012,806
Lawndale Ave.			125,000	50,000	-	-	-	175,000
Hilldale Ave.			50,000	225,000	75,000	-	-	350,000
<b>TOTAL</b>			<b>\$ 1,040,000</b>	<b>\$ 325,000</b>	<b>\$ 3,183,703</b>	<b>\$ 245,864</b>	<b>\$ 253,239</b>	<b>\$ 5,047,806</b>

**WATER SUBDIVISION DEVELOPMENT FEE**

Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
<b>Nofsinger/Dallas/Cruger Watermain Extension (Wash. 223)</b>							
Engineering	Sub. Dev. Fees	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Construction	Sub. Dev. Fees	180,000	-	-	-	-	180,000
<b>TOTAL</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

**MOTOR EQUIPMENT REPLACEMENT FUND (MERF)**

Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Vehicle/Equipment Replacement	MERF	\$ 838,000	\$ 529,226	\$ 163,835	\$ 80,110	\$ 251,743	\$ 1,862,914
<b>TOTAL</b>		<b>\$ 838,000</b>	<b>\$ 529,226</b>	<b>\$ 163,835</b>	<b>\$ 80,110</b>	<b>\$ 251,743</b>	<b>\$ 1,862,914</b>

**CAPITAL REPLACEMENT FUND**

Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Equipment	Cap. Repl.	\$ 11,000	\$ 48,000	\$ 49,000	\$ 75,860	\$ 34,748	\$ 218,608
<b>TOTAL</b>		<b>\$ 11,000</b>	<b>\$ 48,000</b>	<b>\$ 49,000</b>	<b>\$ 75,860</b>	<b>\$ 34,748</b>	<b>\$ 218,608</b>

Annual Budget  
 FY 2017-18  
 City of Washington, IL

MOTOR EQUIPMENT REPLACEMENT FUND															
INVENTORY AND REPLACEMENT SCHEDULE															
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	Mileage	VIN #	Plate #	MERF Replacement						
									Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding	
<b>POLICE DEPARTMENT</b>															
1	Police	2015	14-15	0143	Ford Explorer		1FM5K8AR9FGA41525	MP 11211	31,934	37,000	4	18-19		9,250	
2	Police	2016	15-16	0153	Ford Explorer		1FM5K8ARXGG854031	MP 13200	36,008	40,527	4	19-20		10,132	
3	Police	2014	13-14	0136	Ford Explorer	108,000	1FM5K8AR5EGA38331	MP 6129	33,165	37,000	4	17-18	39,000	11,250	
4	Police	2014	13-14	0137	Ford Explorer	118,627	1FM5K8AR7EG438332	MP 6128	33,165	37,000	4	17-18	39,000	11,250	
5	Police	2010	10-11	0113	Crown Vic		2FABP7BV3AX130885	K 664485	26,345	41,644	8	18-19		5,205	
6	Police	2017	16-17		Ford Expedition			MP	36,000	39,338	3	19-20		13,113	
7	Police	2017	16-17		Ford Explorer		1FM5K8AR9HGB54362	MP 14353	36,000	40,518	4	20-21		10,130	
8	Police	2016	15-16	0154	Ford Explorer		1FM5K8AR8GGB54030	MP 13253	41,732	46,970	4	19-20		12,279	
9	Police	2008	08-09	0104	Ford Expedition	170,500	1FMFU1655X8L67377	N 464523	27,869	39,253	8	17-18	39,000	1,143	
10	Police	2009	09-10	0107	Ford Explorer		1FMEU73EX9UA32417	MP 5356	27,077	39,253			fully funded	1,143	
11	Police	2017	16-17		Ford Explorer		1FM5K8AR8HGB47029	MP 14-344	36,000	45,604	8	24-25		5,700	
12	Police	2007	11-12	0120	Chevrolet HHR	118,807	3GNDA33P87S639570	991 9088	13,025	37,000	8	17-18	37,000	4,625	
13	Police	2006	05-06	0083	Crown Vic	112,289	SFAHP71W66X100971	MP 1578	24,267	37,000	8	17-18	37,000	4,625	
14	Police	2010	12-13	0126	Crown Vic		2FABP7BV1AZ105614	MP 9011	24,241	37,000	8	18-19		4,625	
					ATV								15,000	15,000	
Pending SOS	Police	2007	Forfeited		Chevrolet Equinox		2CNDL73F476048955			37,000	12	19-20		(12,105)	
<b>MOWERS</b>															
1	Streets	2015	15-16	0152	John Deere 1600 (WAM)		1TC1600TKFF300111		48,250	59,341	7	22-23		8,477	
2	Streets	2015	14-15	0146	John Deere 1500 - 72" deck		1TC1570VHFS10237		23,950	29,455	7	21-22		4,177	
3	Cemetery		16-17		Toro 25HP Kohler - 52"		316000209		9,120	11,216	7	23-24		1,602	
4	Streets	2013	13-14	0138	Cub Cadet L254		1C122230009		7,399	9,100	7	20-21		1,300	
5	Cemetery		16-17		Toro 25HP Kohler - 52"		316000210		9,120	11,216	7	23-24		1,602	
6	Fire	1996	96-97	0028	Bob Cat Ransome		9422020194		22,712						
7	Cemetery	2017	16-17		John Deere 3039				33,909	45,571	10	26-27		4,557	
8	Sewer		16-17		Toro 25HP Kohler - 52"		316000229		9,120	11,216	7	23-24		1,602	
<b>EQUIPMENT</b>															
		2001	01-02		Hydraulic Hammer				8,000	12,838	15	17-18	fully funded	385	
	Streets	2016	16-17		Air Current Burner		T30FDN16663	M 992377	43,835	68,294	15	31-32		4,599	
	Streets	2016	16-17		Asphalt Roller		CAT CB22B		35,722	64,518	20	36-37		3,012	
	Streets	1998	98-99	0021	Planer for Skidsteer				7,700	13,907	20	18-19		695	
	Water	1988	88-89		Hydra-Stop				23,590	42,606	20	18-19	fully funded	1,278	
	W/S Mtnce.	2006	06-07	0091	Trash Pump - Godwin Trailer		0643278/19	M 95652	24,018	43,379	20	26-27		2,169	
	Streets		15-16	0156	Air Compressor		201503310015		17,500	31,607	20	35-36		1,580	
<b>PUBLIC WORKS/ADMINISTRATIVE</b>															
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	17,682	1HTWDAZR0DH299246	M 191904	127,471	181,743	12	24-25		18,008	
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	4,872	1HTWDAZR6DH299249	M 191903	123,827	176,548	12	24-25		18,325	
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4) (City Engr)		1FMJ1UG55EER3244	M 201040	30,126	42,952	12	26-27		3,579	
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab (Mech)	51,800	1FTKR1ED9BP8A0019	M 186404	13,284	18,940	12	23-24		1,648	
L-5	Streets	2006	05-06	0089	International 7400 5YD Single Axle	40,594	1HTWDAAN86J293859	M 157161	74,514	139,050	12	17-18	139,000	24,418	
L-6	Streets	2017	16-17		International 7400 5YD Single Axle		1HTWDR4THH570555	M 211130	121,537	173,283	12	28-29		13,318	
L-7	Sewer	2003	02-03	0039	International 7400 5YD Single Axle	54,605	1HTWDAAN73J069549	M 141671	25,000	26,523	2	18-19		-	
L-8	W/S Mtnce.	2005	05-06	0090	Chevrolet C4500 Crew Cab w/ Palco Box	149,881	1GBE4D1295F34095	M 155945	46,395	68,132	12	18-19		2,044	
L-9	Streets	2007	06-07	0093	International 7400 5YD Single Axle	38,096	1HTWDAAN73J429770	M 61779	77,283	143,222	12	18-19		20,598	
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Palco Box	38,033	1GBOCVG4M140388	M 192223	28,764	41,011	12	25-26		3,173	
L-11	Streets	2017	16-17		International 7400 5YD Single Axle	1,152	1HTWDR4THH570554	M 211141	129,592	184,767	12	28-29		14,947	
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	9,142	201609SNF54703BAH	M 206538	252,500	339,339	10	25-26		76,555	
L-13	Streets	2012	12-13	0130	Caterpillar 420F IT		JWJ00491	NO PLATES					LEASED - 5 years 8/12 through 8/17 - rem. life - 6 years	19,333	
L-14	W/S Mtnce.	2009	08-09	0106	Sterling - Vector Truck	29,807	2FZAATBS79AAD8510	M 174828	262,617	400,000	10	17-18	400,000	67,116	
L-15	W/S Mtnce.	2013	13-14	0141	Chevrolet C2500 w/ Palco Box	26,810	1GBOCVG6DF160419	M 199488	27,677	39,461	12	25-26		3,288	
L-16	W/S Mtnce.	2011	10-11	0116	Ford E350 Sewer TV	6,295	1FDWE3FL5BDA48101	M 184584	110,340	148,288	10	21-22		21,840	
L-17	Admin.	2011	10-11	0114	Ford Escape (PW Mngr)	58,061	1FMCU9C78BK6A2845	M 184667	19,066	27,184	12	23-24		2,132	
L-18	W/S Mtnce.	2013	13-14	0135	Ford F150 (4x4) Super Cab	58,902	1FTEK1EM2DK83682	M 194745	25,148	35,855	12	25-26		2,988	
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Palco Box	30,900	1GBOCVG8DF150619	M 192224	25,403	36,219	12	24-25		2,938	
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	34,401	1FTKR4EE3BP78244	M 186405	15,827	22,566	12	23-24		1,962	
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	11,900	1FTBF2A6XGEA72715	M 206022	18,731	26,706	12	27-28		2,225	
L-22	Admin.	2005	06-07	0096	Chevy Malibu		1G1ZT54865F234295	M 159574	14,910	21,258	12	18-19		2,239	
L-23	Streets	2011	10-11	0115	International 7400 5YD Single Axle	23,093	1HTWDAZRSBJ394388	M 185955	121,877	161,197	12	22-23		15,184	
L-24	Admin.	2008	08-09	0101	Chevrolet Trailblazer (City Admin)		IGNDT1356821443392	R 230621	21,386	30,491	12	20-21		2,619	
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	10,114	1FDRF3G66GEA72718	M 206021	23,262	33,166	12	27-28		2,764	
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT		1FTKR4EE1BP78243	M 187756	16,193	23,087	12	23-24		2,042	
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	3,691	1FTBF2A61GEA72716	M 206020	19,031	27,134	12	27-28		2,261	
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	5,422	1FTBF2B65GEA72717	M 206024	21,661	30,883	12	27-28		2,574	
L-29	Admin.	2010	10-11	0111	Ford Crown Vic	130,000	2FABP7BV8AX130039	M 201066	1,400	1,400	1	22-23		1,400	
L-30	Streets	2008	06-07	0094	Ford F250 (4x2)	63,187	1FTNF205X8EA08407	M 163833	15,615	22,263	12	18-19		2,909	
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	23,099	1FDWF3655EA08408	M 163825	26,028	37,110	12	18-19		2,852	
L-32	Sewer	2010	10-11	0112	Ford Crown Vic	129,394	2FABP7BV4AX130040	M 201065	1,400	1,400	1	22-23		1,400	
L-33	Streets	2012	12-13	0131	Caterpillar 420F IT		JWJ00656	NO PLATES					LEASED - 5 years 8/12 through 8/17 - rem. life - 6 years	19,333	
L-35	W/S Mtnce.	2002	01-02	501-0005	Sewer Jetting Machine		2512	NO PLATES	24,030	38,561	15	18-19		1,123	
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLX/PS		0262CLTMW00798	NO PLATES					LEASED - 5 years 8/12 through 8/17 - rem. life - 6 years	7,717	
L-37	Water	2016	16-17		Ford F250 Super Duty Truck	6,334	1FTBF2A64GEB11024	M 209132	23,290	33,206	12	28-29		2,891	
L-38	W/S Mtnce.	2017			Skidsteer								17-18	93,000	
													838,000	534,147	

CAPITAL REPLACEMENT FUND												
REPLACEMENT SCHEDULE BY FUNCTION												
	Purch.											
	FY17-18	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	ESDA	Wtr	Swr	Total
City Hall	-	25,454	5,000	9,828				2,500		4,063	4,063	25,454
Streets	-	6,144			6,144							6,144
Police	-	60,735				13,068	15,008		32,659			60,735
Engineering	-	1,480			493					494	493	1,480
Distribution & Collection	11,000	22,409								6,374	16,035	22,409
Water	-	23,596								23,596		23,596
Sewer	-	20,389									20,389	20,389
	11,000	160,207	5,000	9,828	6,637	13,068	15,008	2,500	32,659	34,527	40,980	160,207
30 hp Submersible Pump - Distribution and Collection	11,000											

SEWER FUND									
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total	
Frost property SSO remediation	Sewer Fund		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Sewer Liner / Replacement	Sewer Fund	28	60,000	195,700	201,571	207,618	213,847	878,736	
Lawndale Ave.	Sewer Fund		77,500	22,500	-	-	-	100,000	
Hilldale Ave.			150,000	50,000	-	-	-	200,000	
Northridge Liftstation Backup Generator	Sewer Fund	28	-	60,000	-	-	-	60,000	
Liftstation Upgrades to VFD	Sewer Fund Reserves	21	-	90,000	-	-	-	90,000	
<b>TOTAL</b>			\$ 297,500	\$ 418,200	\$ 201,571	\$ 207,618	\$ 213,847	\$ 1,338,736	

STP #2 Phase 2A CONSTRUCTION ACCOUNT									
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total	
STP#2 Phase 2A Constr.	IEPA Loan								
Construction			\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	
Bidding/Construction Engineering			150,000	-	-	-	-	150,000	
<b>TOTAL</b>			\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000	

STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT									
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total	
STP#2 Phase 2B Constr.	IEPA Loan	31							
Construction/Perm. Easements			\$ 1,560,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 5,060,000	
Bidding/Construction Engineering			450,000	350,000	-	-	-	800,000	
Legal/Temp. Easements			57,500	-	-	-	-	57,500	
<b>TOTAL</b>			\$ 2,067,500	\$ 3,850,000	\$ 0	\$ 0	\$ 0	\$ 5,917,500	



**CAPITAL IMPROVEMENT PROGRAM  
 SPECIAL FUNDS SUMMARY**

<b>CEMETERY ACCOUNT</b>							
Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Columbarium	Cemetery Fund	\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 35,000
<b>TOTAL</b>		\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 35,000

<b>POLICE DEPARTMENT SPECIAL PROJECTS FUND</b>							
Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>MOTOR FUEL TAX FUND</b>								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Street Repair/Resurfacing	MFT Fund	22	\$ 831,877	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,231,877
<b>TOTAL</b>			\$ 831,877	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,231,877

<b>STORM WATER MANAGEMENT ACCOUNT</b>								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Bus. Rte. 24 to Diebel Rd.	General Fund	17	\$ -	\$ 45,001	\$ 300,000	\$ -	\$ -	\$ 345,001
Water Plant Levee	General/Water Funds	31	25,000	250,000	25,000	-	-	300,000
School Street Basin		24						
75% FEMA	FEMA Grant		204,000	-	-	-	-	204,000
25% Local Match	General Fund		68,000	-	-	-	-	68,000
<b>TOTAL</b>			\$ 297,000	\$ 295,001	\$ 325,000	\$ 0	\$ 0	\$ 917,001

**CAPITAL IMPROVEMENT PROGRAM  
 TIF FUNDS SUMMARY**

<b>TIF 2 (Downtown) FUND</b>								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Downtown Square Improvements	TIF 2	31	\$ -	\$ 365,000	\$ 375,000	\$ 385,000	\$ 400,000	\$ 1,525,000
Zinser Place			335,000	-	-	-	-	335,000
SE Alley (Skill Sprout)			100,000	-	-	-	-	100,000
Concrete wall improvements			100,000	-	-	-	-	100,000
<b>TOTAL</b>			\$ 535,000	\$ 365,000	\$ 375,000	\$ 385,000	\$ 400,000	\$ 2,060,000

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

**WASHINGTON 223 CAPITAL PROJECT FUND**

Description	Source of Funds	Score	Budgeted	Projected	Projected	Projected	Projected	Total
			FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	
<b>Phase 1 - Nofsinger Road Realignment</b>								
Construction/Engineering	IDOT Grant - HSIP	32	\$ 1,000,000	\$ 1,385,000	\$ -	\$ -	\$ -	\$ 2,385,000
Construction/Engineering	General Fund Reserves		750,000	750,000				1,500,000
<b>Phase 2 - Interior Development</b>								
Watermain Ext'n	TBD							-
Sanitary Sewer	TBD							-
Roadway	TBD							-
<b>TOTAL</b>			\$ 1,750,000	\$ 2,135,000	\$ -	\$ -	\$ -	\$ 3,885,000

**FREEDOM PARKWAY CAPITAL PROJECT FUND**

Description	Source of Funds	Score	Budgeted	Projected	Projected	Projected	Projected	Total
			FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	
Engineering	Gen. Fund Reserves	23	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	TBD			\$ 1,500,000	\$ 1,825,000			3,325,000
<b>TOTAL</b>			\$ 50,000	\$ 1,500,000	\$ 1,825,000	\$ -	\$ -	\$ 3,375,000

**LAKESHORE DR. CAPITAL PROJECT FUND**

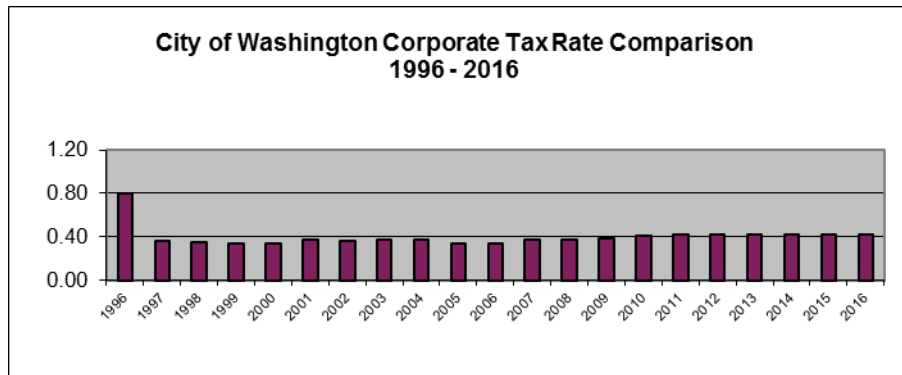
Description	Source of Funds	Score	Budgeted	Projected	Projected	Projected	Projected	Total
			FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	
Engineering	Gen. Fund Reserves		\$ 40,000	TBD	TBD	TBD	TBD	
Construction	TBD				TBD	TBD	TBD	
<b>TOTAL</b>			\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

**RECREATION TRAIL EXTENSION PROJECT FUND**

Description	Source of Funds	Score	Budgeted	Projected	Projected	Projected	Projected	Total
			FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	
<b>Cruger Rd.-N. Cummings to Nofsinger (Phase 1)</b>			24					
Construction	TAP Grant (State Funds)		\$ 228,000	\$ -	\$ -	\$ -	\$ -	\$ 228,000
Engineering/Match	General Fund - Streets		97,000	-	-	-	-	97,000
<b>Cruger Rd.-Nofsinger to Main St. (Phase 2)</b>			25					
Construction	TAP Grant (State Funds)		-	285,000	-	-	-	285,000
Engineering/Match	General Fund - Streets		30,000	90,000	-	-	-	120,000
<b>Centennial Road-McCluggage Rd. to School Street (Phase 2)</b>			30					
Construction	ITEP Grant (Federal Funds)		-	255,000	-	-	-	255,000
Engineering/Match	General Fund - Streets		35,000	30,000	-	-	-	65,000
<b>Centennial Road-School Street to Summit (Phase 2)</b>			27					
Construction	ITEP/TAP Grant (Fed/State Funds)		-	-	-	-	227,000	227,000
Engineering	General Fund - Streets		-	-	-	21,250	7,261	28,511
Engineering	East Peoria cost share		-	-	-	21,250	7,261	28,511
<b>Summit Drive-McCluggage Road to Centennial</b>			27					
Construction	ITEP/TAP Grant (Fed/State Funds)		-	-	-	11,200	243,800	255,000
Engineering	General Fund - Streets		-	-	-	31,900	-	31,900
Engineering	East Peoria cost share		-	-	-	31,900	-	31,900
<b>TOTAL</b>			\$ 390,000	\$ 660,000	\$ -	\$ 117,500	\$ 485,322	\$ 1,652,822

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# PROPERTY TAX INFORMATION



CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2016																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.4192
14	0.0863	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.4195
15	0.1056	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0982	0.0743	0.1086	0.0223	0.0095	0.0000	0.0000	0.4195
16	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
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	\$292,078,141	-6.47%	\$1,225,385	-6.39%	1.60%
2015	\$331,654,600	13.55%	\$1,410,250	15.09%	0.10%
2016	\$343,361,222	3.53%	\$1,445,850	2.52%	1.30%
2006 to 2016 Growth	\$120,137,367	53.82%	\$682,450	89.40%	21.00%
2011 to 2016 Growth	\$40,649,580	13.43%	\$182,550	14.45%	9.80%

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

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# EMPLOYEE PAYROLL DISTRIBUTION



Annual Budget  
 FY 2017-18  
 City of Washington, IL

<b>FY17-18 EMPLOYEE DISTRIBUTION BY FUND</b>													
<b>Employees</b>	<b>Position</b>	<b>L/A</b>	<b>C.H.</b>	<b>Street</b>	<b>Police</b>	<b>P&amp;Z</b>	<b>T/EDC</b>	<b>Cem.</b>	<b>Water</b>	<b>Sewer</b>	<b>MERF</b>	<b>TIF2</b>	<b>Total</b>
Culotta	Administrator	0.85							0.05	0.05		0.05	1.00
Miller	Police Chief (Interim)				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	Master Sergeant				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
Boyd	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
Biggs	Laborer I			0.10					0.45	0.45			1.00
Klinke	Laborer I			0.10					0.45	0.45			1.00
Meyer	Laborer I			0.10					0.45	0.45			1.00
McCombs	Foreman			1.00									1.00
Hines	Laborer I			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
TBA	Laborer I			1.00									1.00
Burchette	Laborer I			0.10					0.45	0.45			1.00
TBA	Admin. Asst./Econ. Dev.						1.00						1.00
Holmes	B&Z Supv.					1.00							1.00
Westerfield	HR/Cust. Serv. Supv	0.70							0.15	0.15			1.00
Arnold	Cust. Serv. Spec. II								0.50	0.50			1.00
Webb	Cust. Serv. Spec. II								0.50	0.50			1.00
Hanson	Cust. Serv. Spec. I	0.25		0.25					0.25	0.25			1.00
Snoke	Custodian		1.00										1.00
Henderson	Administrative Officer				1.00								1.00
Storer	Administrative Assistant				1.00								1.00
(All)	Police Sergeants				4.00								4.00
(All)	Police Officer				15.00								15.00
(All)	Telecommunicator				6.00								6.00
<b>Full-Time Total</b>		<b>3.40</b>	<b>1.00</b>	<b>8.80</b>	<b>29.00</b>	<b>1.55</b>	<b>1.35</b>	<b>0.15</b>	<b>6.95</b>	<b>8.55</b>	<b>1.10</b>	<b>0.15</b>	<b>62.00</b>
<b>P-T Employees (FTE)</b>													
King	Bldg. Inspector					0.60							0.60
Baker	Cemetery Sexton							0.50					0.50
(All)	Telecommunicator				2.25								2.25
(All)	P-T Officers				1.35								1.35
(All)	P-T Pub. Works Laborers			0.50					0.25	0.25			1.00
(All)	Grounds Mtnce.			0.85				0.50					1.35
<b>Part-Time Total</b>		<b>0.00</b>	<b>0.00</b>	<b>1.35</b>	<b>3.60</b>	<b>0.60</b>	<b>0.00</b>	<b>1.00</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>7.05</b>
<b>FTE TOTAL</b>		<b>3.40</b>	<b>1.00</b>	<b>10.15</b>	<b>32.60</b>	<b>2.15</b>	<b>1.35</b>	<b>1.15</b>	<b>7.20</b>	<b>8.80</b>	<b>1.10</b>	<b>0.15</b>	<b>69.05</b>