

**ANNUAL BUDGET
FISCAL YEAR 2016-17**

CITY OF MACOMB, ILLINOIS

Michael Inman, Mayor
Melanie Falk, City Clerk
Ronald Ward, City Treasurer

Michael Wayland
First Ward Alderman

Steven Wailand
Second Ward Alderman

Melvina Gilbert
Third Ward Alderman

Thomas Koch
Fourth Ward Alderman

Gayle Carper
Fifth Ward Alderman

Donald Wynn
Alderman at Large

Dennis Moon
Alderman at Large

May 1, 2016 – April 30, 2017



City of Macomb

April 22, 2016

Honorable Mayor and Aldermen:

Enclosed for your consideration is the proposed FY 2016-17 budget for the City of Macomb. Thanks to the Mayor, City Clerk, Department Heads and Council Committees for providing assistance and guidance during the budget preparation process. Special thanks to Business Office Manager Kerry Rhoads for doing the bulk of the work on the budget document.

This Proposed Budget totals \$30.31 million, encompassing everything from police and fire, general government, utility operations, public transportation, and capital improvements.

Notable Features

The Proposed Budget is based on the following major factors:

This budget is balanced but draws \$156,685 from the General Fund reserves. This leaves a cash reserve expected at just over \$3.2 million. This represents a balance of 33% of the General Fund budget, which is still above the recommended 25%, but a reduction from last year's reserves of 36%.

In our infrastructure sales tax fund, which is funded by a 1% local sales tax, looks to remain steady at \$1.9 million. This money is spent entirely on infrastructure, specifically streets and bridges. For the 2016 construction season, we will be installing a redundant watermain at Glenwood Park, repaving Woodland Estates and a few other smaller projects. In addition, this fund will pay on a \$7.5 million bond issued to reconstruct Adams Street, East St, N. Ward St, E. Carroll St. and several other projects.

The City was awarded \$1.05 million from the U.S. Treasury Hardest Hit Blight Reduction Program (BRP). These funds will be used, starting this fiscal year, to work with the WIRC on purchasing, demolishing, greening and maintaining or turning over blighted, dilapidated residential properties throughout the City. In FY 17, we have budgeted more than \$500,000 towards this multi-year program.

The Downtown TIF District has about 6 years of life left. After the Surplus payment to local governmental units of \$87,395, most of the remaining funds are being funneled to the Façade program, the Downtown Development Office, and miscellaneous projects. The Westside TIF District is now generating \$50,000 per year. Most of this money is earmarked for the revitalization of the Lamoine Hotel, and finishing the renovation of the Mummert building as well as other minor improvements in the Chandler Park area.

Hotel/Motel Tax revenues have been slowly but steadily rising. The MACVB receives 80% of revenue with a cap of \$185,619 for next year, 10% for administration, \$14,000 for fireworks, and an estimated \$32,000 to support the Downtown Development Office. There is also a projected cash balance of \$32,000 in the fund that can be awarded by the Council for special projects that promote tourism and overnight stays in the community.

The Downtown Development Office is in its 2nd year, funded by Downtown TIF funds as well as Hotel/Motel tax revenues. This year, we have added funding for a number of events on the square, including the Park & Cruise and Dickens on the Square. This department will also be a catalyst in assisting as we proceed with the Downtown Revitalization.

The City of Macomb has a partially self-funded employee health insurance system. The Health Insurance Trust Fund now only has a \$540,000 fund balance after a difficult claims year in 2015. Therefore, both employee and City contributions have been raised another 13% to keep the fund solvent. We estimate \$2.1 million in claims this fiscal year.

Police and Fire pensions contributions are now over \$1.2 million in City contributions for the coming fiscal year, up about \$289,000 from the year before. Both funds, however, are in financially good standing.

Spring Lake Park operations is in its 2nd year of a contract with a private management firm. We will make another \$80,000 payment on that contract, plus the City has committed to make some capital improvements in the park totaling \$11,000 for the 2016-17 FY.

General Fund

The General Fund proposal for next year contains a balanced General Fund budget, with both revenues and expenditures at \$9,818,281. Some other observations about the General Fund Budget are as follows:

1. The General Fund supports all City Hall functions, Police, Fire, Cemetery, and parts of the Public Works budget.
2. Property tax revenues to the General Fund are controlled by PTEL, which allow for limited growth each year. About 17 % of the General Fund budget comes from property tax; 43% comes from State-shared revenues, and the balance comes from miscellaneous local sources.
3. The following employee-related expenses have changed, all of which indirectly affect the General Fund:

- Fire and Police pensions are up by \$289,000.
- IMRF pension contributions are up by \$13,000
- Health insurance contributions are up by \$ 150,000

4. Some interesting notes about next year's General Fund budget:

- \$20,000 would be transferred to the IT Fund, which has been depleted over the years to cover IT service contract costs. The IT Fund is also supported by transfers of \$10,000 from the Sewer and Water Funds.
- In the City's Five Year Capital Improvement Plan, we will be a backhoe for Oakwood Cemetery in addition to a couple of mowers, new one-ton and two-ton trucks as well as building a new salt dome for \$90,000.

5. In 2014 the General Fund loaned the Water Fund \$425,000 to undertake Phase 1 of the Walker Street Water Rehabilitation Project, with General Fund to be repaid over a four-year period. The 2nd payment of \$212,500 is included in this budget.

6. The General Fund used to be the only source of money to purchase equipment and vehicles. We have now created an Equipment Replacement Fund by placing \$500,000 seed money into it. Moving forward, we will be increasing this fund balance depending upon the capital equipment needs for departments within the General Fund.

Water Fund

Although this is a balanced budget proposal for the 2016-17 FY, we continue to struggle with finances in the Water Utility. FY 17 water sales revenue is projected to remain stable this year at \$3.38 million.

We will complete water tower painting, financed by an IEPA low interest loan, at a cost of \$457,980. Our annual debt service remains at about \$500,000 for the previous bonds, but will now have an additional \$62,000 for the IEPA loan.

In this budget, expenditures exceed revenue by \$160,000, bringing the cash reserve down to \$803,536, which is only 19%, below the 25% minimum standard.

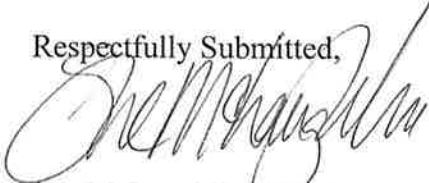
Sewer Fund

The Sewer Fund is a little healthier this fiscal year, projecting an ending balance of \$701,000, or a 16% fund balance, which is again, below the 25% minimum standard. This fiscal year, improvements include completing projects from the IEPA loan of new blowers, air piping, valves, filter rehabilitation and a SCADA system.

Summary

While the City may have a satisfactory unrestricted fund balance, with the uncertainty of a state budget looming, we continue to operate conservatively. We are optimistic that we will be able to fund our day to day operations in addition to addressing many of our capital improvement needs. Of course, this is dependent on the state continuing to funnel our state shared revenues as well as the uninterrupted security of Western Illinois University. As the University undergoes furloughs and layoffs, the economic ripple will be experienced by the City, but should not adversely affect our operations. We will continue to petition our state leaders to resolve this budgetary impasse that not only affects higher education, but us as well.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Sue McLaughlin", written over the typed name.

Sue McLaughlin, ICMA-CM
City Administrator

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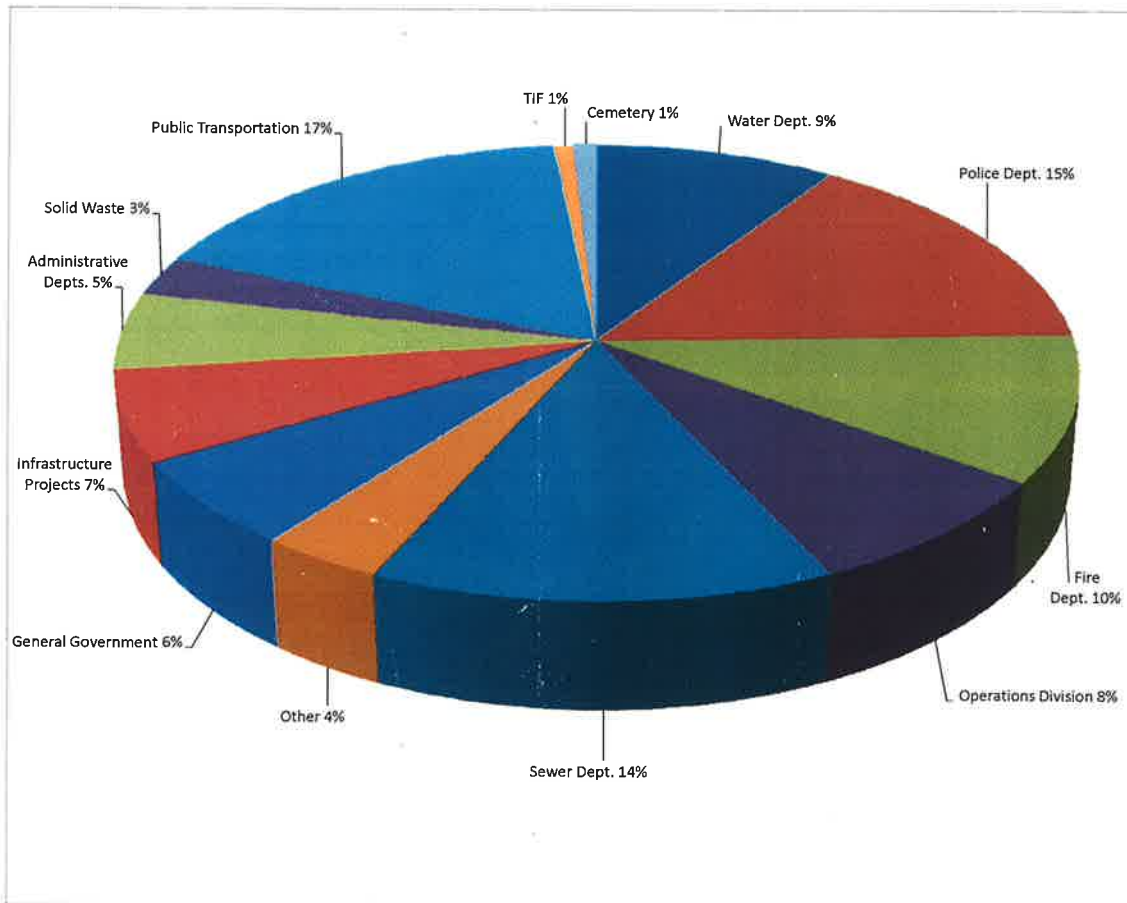
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BUDGETED EXPENDITURES by Department

Water Department	\$ 2,804,852
Police Department	4,608,055
Fire Department	3,144,280
Operations Division	2,483,175
Sewer Department	4,119,526
Other	1,097,777
General Government	1,865,033
Infrastructure Projects	1,963,940
Administrative Depts.	1,645,463
Solid Waste	872,943
Public Transportation	5,213,000
TIF	215,032
Cemetery	278,200
Total Budgeted Expenditures	\$ 30,311,276

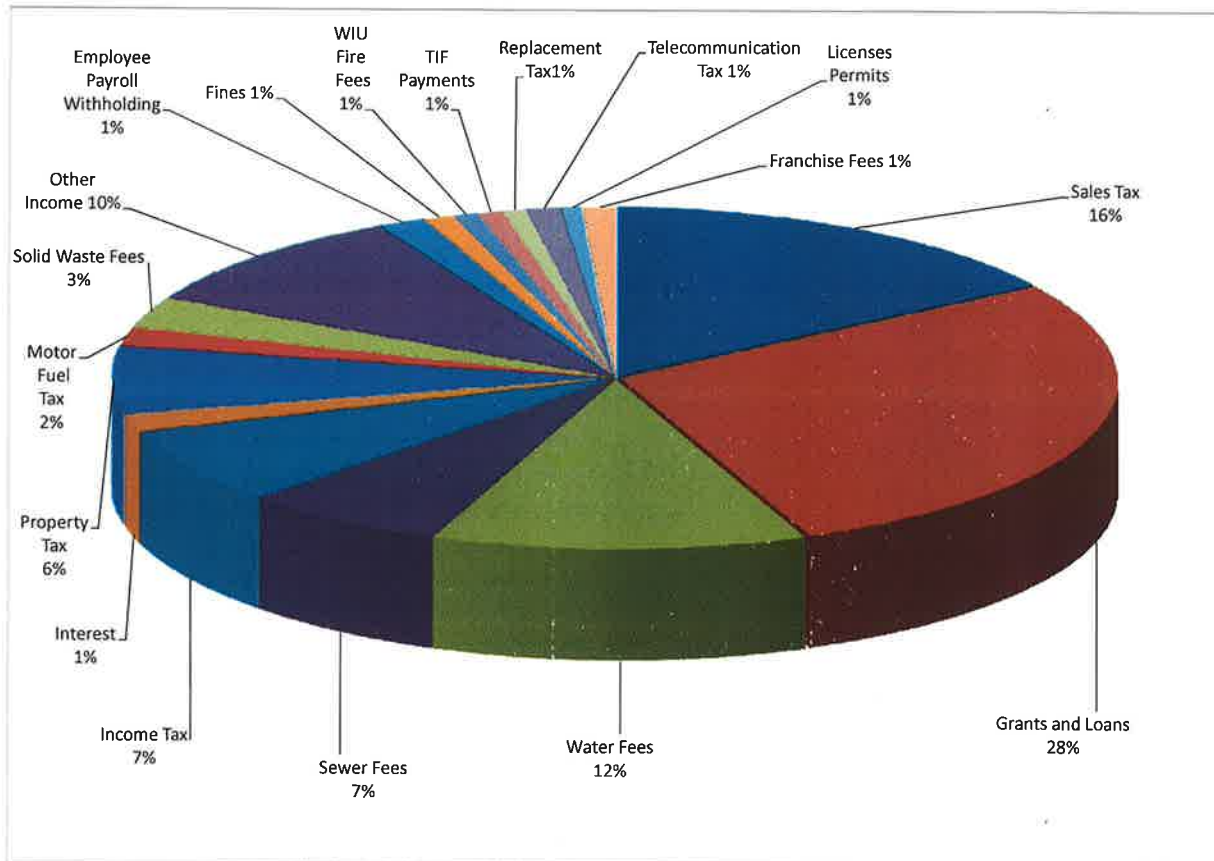
BUDGET EXPENDITURES by Department



BUDGETED REVENUES

Sales Tax	\$4,800,000
Grants and Loans	8,575,880
Water Fees	3,712,510
Sewer fees	1,992,000
Income Tax	2,195,000
Interest	506,680
Property Taxes	1,978,310
Motor Fuel Tax	550,000
Solid Waste Fees	895,000
Other Income	2,962,080
Employee Payroll Withholding	476,150
Fines	297,000
WIU Fire Fees	250,000
TIF Payments	250,000
Replacement Tax	226,878
Telecommunications Tax	345,000
Licenses/Permits	207,000
Franchise Fees	329,130
Total Budgeted Revenues	\$30,548,618

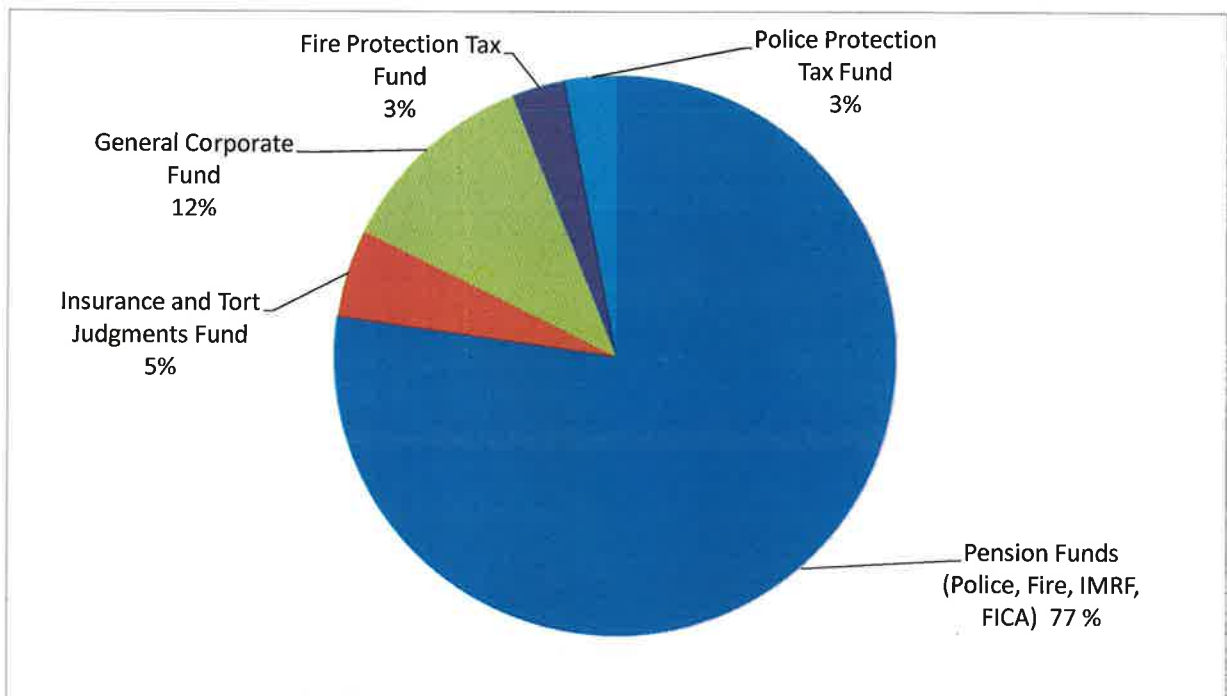
ESTIMATED COLLECTIONS by Type



PROPERTY TAX DISTRIBUTION

City of Macomb
2015 Taxes Paid in 2016

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 1,529,859
Insurance and Tort Judgments Fund	100,500
General Corporate Fund	230,000
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	<hr/>
	\$ 1,980,359



GENERAL CORPORATE

The General Corporate Fund includes those revenues and expenditures necessary to support many of the city's basic services. Monies in this fund finance the following: police and fire services, the Cemetery and Zoning Department, legal services and the city's executive/legislative departments (Mayor, City Clerk, City Council, City Treasurer, City Administrator, City Attorney and Business Office). The following general corporate revenues are worthy of note:

Property Taxes Property taxes credited to the General Corporate Fund will total an estimated \$1,501,645. A portion of the property tax total is attributable to Enterprise Zone valuations, and as such, will be deposited into the city/county Enterprise Zone Fund. When originally enacted all property taxes in the Enterprise Zone were abated except the General Corporate levies of the city, township and county. The monies generated from these levies are deposited into a special McDonough County fund for economic development purposes.

Replacement Taxes Replacement taxes are collected by the State of Illinois and paid to local Governments. These taxes replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were abolished .

Sales Tax The city receives a share of the state collected Retailers' Occupation Tax (ROT) and the Service Occupation Tax (SOT). ROT is imposed on Illinois businesses that make retail sales of tangible personal property for use or consumption. SOT is imposed on the sale or transfer of tangible personal property as an incident to performing their service. The municipal sales tax rate is currently set at one percent.

Income Tax Local governments receive a share of the state income tax. Distributions among local governments are based on population.

Use Tax A use tax is imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. This liability results when 1) out-of-state vendors make retail sales to Illinois businesses or consumers; 2) Illinois consumers purchase tangible personal property at retail from out-of-state unregistered retailers for use in Illinois without paying tax to the retailer; or 3) Illinois businesses withdraw tangible personal property from their sales inventories for their own use.

Rents Collected The city receives \$3,600 a year from Margaret Roberts Travel, \$1,200 a year from S & G Taxi, and \$3,240 from Enterprise Rental for office space in the depot. It also receives rent from two cell phone companies for use of space on water towers for antennas (\$100,300). The city rents parking spaces to two businesses in the downtown area on an annual basis (\$500). The City also leases land to Illinois Valley Paving (\$7,500), and Gerald Erlandson (\$3,937).

GENERAL GOVERNMENT

Account No. 100

REVENUES	FY 14-15 Actual	FY 15-16 BUDGET	Re-estimated FY 15-16	FY 16-17 BUDGET
Property Taxes	\$ 1,253,976.37	\$ 1,225,000.00	\$ 1,218,120.00	\$ 1,501,645.00
TIF Property Tax Surplus	8,843.80	9,021.00	8,860.00	-
Replacement Taxes	115,830.83	110,000.00	122,740.00	117,500.00
Sales Taxes	2,895,597.75	2,900,000.00	2,900,000.00	2,900,000.00
Income Taxes	2,021,538.75	1,930,000.00	2,360,000.00	2,195,000.00
Auto Use Tax	1,677.87	2,400.00	3,855.00	3,000.00
Use Tax	411,722.09	405,000.00	490,000.00	505,000.00
Video Gaming	-	-	35,080.00	36,000.00
Interest	1,118.41	1,500.00	6,220.00	2,500.00
Parking Violations	15,546.55	17,000.00	17,000.00	17,000.00
Court Fines	420,843.73	400,000.00	280,000.00	280,000.00
Liquor Licenses	115,043.00	97,000.00	105,000.00	107,000.00
Other Licenses	2,378.00	3,000.00	1,950.00	2,000.00
Bldg. Permits	38,432.60	38,000.00	33,000.00	30,000.00
Tow/Impound Fees	122,256.00	95,000.00	80,000.00	80,000.00
Certified Copies	14,655.00	12,000.00	12,000.00	12,000.00
Rental Registration Fees	68,186.50	70,000.00	68,350.00	68,000.00
IL-WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	210,185.80	206,000.00	212,425.00	214,000.00
Ameren-CIPS Franchise	115,155.61	115,130.00	115,130.00	115,130.00
Grants	-	-	-	-
Rents Collected	113,039.66	113,600.00	120,000.00	128,213.00
Cemetery Fees	61,505.00	47,000.00	42,000.00	45,000.00
City Share Springlake Revenues	-	-	4,324.00	10,000.00
D.A.R.E.	-	-	14,282.00	-
Other Receipts	49,224.61	35,000.00	10,230.00	500.00
Aldermen Reimbursements	-	-	-	-
Fire Dept. Reimbursements	10,140.52	500.00	15.00	30,050.00
City Clerk's Dept. Reimbursements	2,732.00	1,500.00	2,000.00	1,500.00
Mayor's Dept. Reimbursements	-	-	-	-
Police Dept. Reimbursements	61,035.05	50,000.00	45,000.00	45,000.00
Zoning Dept. Reimbursements	6,470.10	5,000.00	5,500.00	5,000.00
Business Office Reimbursements	2,111.89	1,250.00	2,450.00	2,000.00
Administrator Reimbursements	-	-	-	-
Cemetery Reimbursements	-	-	-	-
Springlake Mngmt. Reimbursements	-	-	-	-
TOTAL REVENUES	\$ 8,389,247.49	\$ 8,139,901.00	\$ 8,565,531.00	\$ 8,703,038.00

GENERAL CORPORATE

Salaries - The Zoning Board of Appeals is paid from the General Corporate fund as well as the janitorial functions for the City. There are two part-time in-house custodians providing janitorial services for City Hall, the Police Dept. and the Public Works buildings.

Association Dues and Memberships Association dues are paid to various organizations such as the Western Illinois Regional Council, the Illinois Municipal League and the Town and Gown.

Professional Fees This line item is to include one half the cost of the Fire and Police Actuarial Valuation.

Community Sponsorships Sponsorships include the Macomb Municipal Band (\$3,000) and the Macomb Balloon Rally (\$2,150).

Fireworks Expenses will now be paid for directly from the Hotel-Motel Tax Fund instead of making a transfer.

Springlake Utilities This expense will be paid for from the general fund instead of the water fund.

Springlake Private Contract This expense is being moved from the water fund to the general fund. The water fund will transfer 1/2 the cost of the management contract to the general fund (\$40,000).

Springlake Campground Improvement This expense is by contract with Springlake Management. Springlake Management requested for an advance of \$14,000 from FY 16-17 to FY 15-16 to enable them to build four cabins (\$10,000) and to pour concrete campsite pads (\$4,000).

A loan of \$425,000 was made in FY 14-15 to the Water Fund for Phase I of the South Water Tower Painting and was originally agreed to be repaid over a four year period. This repayment schedule was adjusted to allow for a repayment in FY 16-17 of \$212,500 and the remaining balance of \$212,500 repaid over the following two years. This will be a transfer from the Water Fund to the General Fund.

GENERAL GOVERNMENT**Account No. 100-100**

ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries	\$ 1,408.73	\$ 25,719.00	\$ 27,050.00	\$ 29,550.00
Life/Unemployment Ins.	-	405.00	410.00	325.00
Deferred Compensation	-	-	-	-
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Travel/Training/Cont. Education	-	-	-	-
Animal Control	59,924.65	69,500.00	68,200.00	67,160.00
Assoc. Dues and Memberships	13,668.10	14,170.00	15,600.00	15,600.00
Fire and Police Commission	21,975.12	15,000.00	12,000.00	15,000.00
Union Negotiations/Arbitration	-	-	-	10,000.00
Office Supplies	160.75	500.00	300.00	500.00
Office Equipment - Non cap	-	300.00	-	300.00
Advertising	369.13	300.00	340.00	350.00
Postage	-	-	-	-
Telephone	5,509.03	6,000.00	5,500.00	6,000.00
Computer Support/Maint.	-	-	100.00	-
Televising Services	14,000.00	12,000.00	12,000.00	12,000.00
Emergency Notify Phone System	4,222.00	4,225.00	4,175.00	4,215.00
Utilities	36,655.22	70,000.00	35,000.00	45,000.00
Civil Defense Budget (shared)	6,604.18	8,680.00	13,500.00	18,000.00
Professional Fees	4,021.00	4,000.00	7,300.00	8,000.00
Outside Legal Assistance	-	-	-	-
Community Sponsorships	5,325.00	5,225.00	6,550.00	6,550.00
MAEDCO-Annual Contribution	41,250.00	32,500.00	37,500.00	40,000.00
MAEDCO Pymt-Pella Ground	50,416.16	54,420.00	57,669.00	48,740.00
Pierce St. Storage Building	1,241.17	1,200.00	1,600.00	1,600.00
Equipment Loan/Lease Payments	8,194.44	9,625.00	11,040.00	11,000.00
Building Rent/Lease Pmts.	1,272.00	775.00	825.00	825.00
Bldg./Grnds./Fixed Equip. Maint.	41,227.07	29,360.00	23,000.00	25,000.00
Depot Expenses	24,247.61	18,000.00	18,725.00	19,000.00
Fireworks	13,618.80	-	-	-
General Operating Expense	19,961.76	15,000.00	16,225.00	16,000.00
Twp. Tax Reimbursements	10,880.09	11,000.00	17,750.00	17,750.00
Swimming Pool Study	-	-	-	-
Swimming Pool Repair/Maint.	-	10,000.00	-	35,000.00
Swimming Pool Utilities	-	3,650.00	2,000.00	2,000.00
Museum Maintenance	2,042.62	1,000.00	2,710.00	13,170.00
Springlake Parking Lot	-	-	-	-
Springlake Campgrnd. Imprv.Prvt.	38,808.64	38,000.00	52,000.00	25,360.00
Springlake Mgmt. Contract	26,666.64	80,000.00	80,000.00	80,000.00
Springlake Utilities	-	17,000.00	22,500.00	23,000.00
TOTAL EXPENSES	\$ 479,042.91	\$ 582,927.00	\$ 576,942.00	\$ 622,368.00

GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 16-17

	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 4,049,519.87	\$ 3,249,582.37	\$ 3,698,275.27	\$ 3,385,652.30
GENERAL FUND REVENUES	8,389,247.49	8,139,901.00	8,565,531.00	8,703,038.00
TRANSFERS IN				
From Water Revenue Funds	293,909.00	453,257.00	347,007.00	575,240.00
From Sewer Revenue Funds	293,909.00	307,007.00	307,007.00	322,740.20
From Community Development	-	-	-	-
From Payroll - interest	16.19	20.00	15.00	15.00
INTRA-FUND TRANSFERS IN				
From Street Fund	-	-	-	-
From Garbage Fund - B.O. Admin.	45,595.00	48,357.50	48,358.00	50,562.50
From Police Protective Tax	20,000.00	-	-	-
From Hotel/Motel Tax Fund	22,300.00	23,500.00	11,750.00	-
From Downtown TIF	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	685,729.19	842,141.50	724,137.00	958,557.70
TOTAL REVENUES	9,074,976.68	8,982,042.50	9,289,668.00	9,661,595.70
ITEMS OF EXPENDITURE				
Office of the Mayor	83,519.40	94,380.00	90,295.00	95,828.00
Office of the City Clerk	157,003.61	142,590.00	147,155.00	152,075.00
City Council	32,150.58	34,585.00	30,550.00	34,200.00
Office of the City Administrator	147,009.98	168,940.00	176,935.57	179,080.00
Office of the City Attorney	162,493.61	171,835.00	177,561.00	181,090.00
Business Office	436,835.74	483,575.00	486,230.00	505,625.00
General Government	479,042.91	582,927.00	576,942.00	622,368.00
Police Department	3,144,550.12	3,107,855.00	3,131,965.00	3,263,290.00
Fire Department	1,702,932.35	1,791,380.00	1,957,740.00	1,878,295.00
Cemetery	215,949.11	233,825.00	244,585.00	278,200.00
Community Development Office	362,748.26	370,250.00	364,480.00	403,080.00
Office of the City Treasurer	9,787.23	9,935.00	9,373.00	9,935.00
TOTAL EST. EXPENSES	6,934,022.90	7,192,077.00	7,393,811.57	7,603,066.00
TRANSFERS OUT				
To Water Fund	425,000.00	-	-	-
To Flex Benefits	-	-	-	-
To Fire Pension Fund	457,938.99	491,280.00	483,008.00	477,901.00
To Police Pension Fund	497,813.97	508,170.00	499,375.00	793,744.00
INTRA-FUND TRANSFERS OUT				
To G. C. Sick/Vacation Fund	141,008.48	102,000.00	80,115.00	55,580.00
To City Hall Maint. Fund	15,000.00	3,000.00	20,000.00	10,000.00
To Street Fund	272,960.17	234,474.00	131,318.00	440,090.00
To Equipment Replacement Fund	-	-	500,000.00	-
To Fire Protection Tax	80,000.00	-	-	-
To IT Fund	50,000.00	35,000.00	100,000.00	20,000.00
To Insurance/Tort Fund	552,476.77	409,699.40	394,663.40	417,900.00
TOTAL TRANSFERS OUT	2,492,198.38	1,783,623.40	2,208,479.40	2,215,215.00
PROJECTED ENDING BALANCE	\$ 3,698,275.27	\$ 3,255,924.47	\$ 3,385,652.30	\$ 3,228,967.00

GENERAL CORPORATE SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves associated with the accrued benefit time including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

The funding goal is \$200,000. This amount will be reviewed on an annual basis to determine its sufficiency, based on work force demographics and information relating to individual employee retirement plans.

GENERAL CORPORATE SICK AND VACATION PAY FUND							
Account No. 260							
REVENUES		FY 14-15 Actual		FY 15-16 BUDGET		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	200,000.00	\$	200,000.00	\$	200,000.00	\$ 200,000.00
INTRA FUND TRANSFERS IN From General Corp.		141,008.48		102,000.00		80,115.00	55,580.00
TOTAL REVENUES		141,008.48		102,000.00		80,115.00	55,580.00
ITEMS OF EXPENDITURE							
Salaries		141,008.48		102,000.00		80,115.00	55,580.00
PROJECTED ENDING BALANCE	\$	200,000.00	\$	200,000.00	\$	200,000.00	\$ 200,000.00

EQUIPMENT REPLACEMENT FUND

This is a new fund beginning fiscal year 2016-2017. The purpose for this fund is to build a reserve to use at a later date by Council approval.

EQUIPMENT REPLACEMENT FUND							
Account No. 726							
ITEMS OF EXPENDITURE		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-	\$ 500,000.00
INTRA FUND TRANSFERS IN From General Fund		-		-		500,000.00	-
TOTAL REVENUES		-		-		500,000.00	-
ITEMS OF EXPENDITURE							
Capital Equipment Purchases		-		-		-	-
TOTAL EXPENSES		-		-		-	-
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	500,000.00	\$ 500,000.00

CITY ADMINISTRATOR

The City Administrator has the responsibility to oversee all personnel matters, financial affairs, daily operations of all City Departments, to plan and oversee the development of programs, services and activities and to assure the efficient and effective delivery of City services to all citizens. The City Administrator will also investigate and act upon complaints regarding City programs, services or activities. The City Administrator will assist in the preparation of agendas for committee and council meetings, as well promote the adoption, enforcement and repeal of ordinances, rules and regulations of the City as appropriate.

An Administrative Assistant is shared by the City Administrator and the Mayor. This budget reflects one half the cost of the wages, benefits and office expenses.

OFFICE OF THE CITY ADMINISTRATOR

Account No. 100-105

ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 120,834.34	\$ 122,470.00	\$ 125,305.57	\$ 124,815.00
Salaries - Overtime	50.12	300.00	65.00	300.00
Salaries - Part time	-	-	3,205.00	-
Life/Unemployment Ins.	483.08	580.00	480.00	420.00
Deferred Compensation	1,163.00	1,400.00	1,125.00	1,000.00
Assoc. Dues and Memberships	315.00	500.00	500.00	1,300.00
Travel/Training/Continuing Ed.	49.94	1,000.00	1,000.00	6,000.00
Office Supplies	347.27	600.00	600.00	600.00
Office Equipment/Furnishings	132.59	500.00	500.00	500.00
Advertising	38.50	1,000.00	40.00	50.00
Publications/Printing	32.43	200.00	200.00	200.00
Postage	192.17	400.00	400.00	400.00
Telephone	1,400.78	1,500.00	1,500.00	1,500.00
Comp. Software/Support/Maint.	158.84	200.00	200.00	200.00
Transfer to Health Trust	21,811.92	29,040.00	31,815.00	41,295.00
General Operating Expense	-	250.00	1,000.00	500.00
Administrator Search	-	9,000.00	9,000.00	-
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 147,009.98	\$ 168,940.00	\$ 176,935.57	\$ 179,080.00

CITY COUNCIL

This account includes those costs directly associated with the salaries and expenses of the members of the Macomb City Council.

As of May, 2015, the City Council will consist of five ward aldermen and two aldermen at large. This is a decrease of one alderman due to a drop in the 2010 census and mandated redistricting of the wards.

CITY COUNCIL				
Account No. 100-110				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries	\$ 21,620.24	\$ 21,700.00	\$ 23,700.00	\$ 21,700.00
Life/Unemployment Ins.	632.58	805.00	540.00	570.00
Travel/Training/Continuing Ed	7,215.36	10,000.00	4,500.00	10,000.00
Telephone	1,900.00	1,680.00	1,560.00	1,680.00
Transfer to Health Trust	344.25	-	-	-
General Operating Expense	438.15	400.00	250.00	250.00
TOTAL EXPENSES	\$ 32,150.58	\$ 34,585.00	\$ 30,550.00	\$ 34,200.00

BUSINESS OFFICE

The Business Office assumes responsibility for the water, waste water and solid waste billing and collection, parking and ordinance violations, accounts payable, finance, insurance, payroll and personnel records.

The Business Office is currently staffed by 6 full time and one part time employees.

Travel/Training/Cont.Ed. - The increase for this line item is for ACS/Xerox to provide one week of in-house training (\$7,500).

Professional Fees This line item covers auditing services, GASB implementations, and recording fees for mowing and water liens.

Computer Software/Support/Maint- includes maintenance contracts with ACS/Xerox for utility, accounts payable, budgeting, parking citations and meter reading support.

BUSINESS OFFICE				
Account No. 100-115				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 251,983.38	\$ 260,835.00	\$ 268,400.00	\$ 271,555.00
Salaries - Part Time	7,491.00	10,000.00	10,000.00	10,000.00
Salaries - Overtime	371.33	1,000.00	500.00	1,000.00
Life/Unemployment Ins.	2,189.47	2,100.00	2,100.00	1,905.00
Deferred Compensation	1,792.68	2,000.00	1,890.00	2,000.00
Assoc. Dues and Memberships	250.00	300.00	250.00	275.00
Travel/Training/Continuing Ed.	-	2,500.00	1,000.00	10,000.00
Office Supplies	6,545.96	7,000.00	7,000.00	7,000.00
Office Equipment/Furnishings	3,013.19	1,900.00	1,900.00	1,300.00
Advertising	632.88	400.00	430.00	500.00
Publications/Printing	6,730.69	5,000.00	3,000.00	6,000.00
Postage	27,016.81	28,000.00	28,000.00	28,000.00
Telephone	2,477.24	2,800.00	2,650.00	2,800.00
Comp. Software/Support/Maint.	23,724.26	27,500.00	30,000.00	27,500.00
Professional Fees	42,472.00	43,000.00	45,000.00	46,000.00
Transfer to Health Trust	60,051.85	89,040.00	84,110.00	89,590.00
General Operating Expense	93.00	200.00	-	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 436,835.74	\$ 483,575.00	\$ 486,230.00	\$ 505,625.00

CITY CLERK

The City Clerk's traditional statutory responsibilities are related to the care and custody of city records. The Clerk is responsible for the recording of City Council and Committee of the Whole minutes, preparation of agendas, maintenance of ordinances, resolutions and agreements, and the recording of birth and death certificates. The Clerk's office also schedules the use of the Community Room in City Hall.

The City Clerk serves as FOIA (freedom of information act) officer.

The City Clerk's office is staffed by the City Clerk and one full time Deputy Clerk.

OFFICE OF THE CITY CLERK				
Account No. 100-125				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 96,600.92	\$ 71,800.00	\$ 74,480.00	\$ 74,990.00
Salaries - Overtime	603.51	650.00	980.00	650.00
Life/Unemployment Ins.	600.45	435.00	435.00	400.00
Deferred Compensation	681.42	720.00	390.00	380.00
Travel/Training/Continuing Ed.	1,121.94	2,950.00	2,500.00	2,500.00
Assoc. Dues/Memberships	405.00	550.00	500.00	500.00
Office Supplies	1,283.82	1,600.00	1,600.00	1,600.00
Office Equip./Furnishings	197.98	1,600.00	1,600.00	1,600.00
Advertising	272.25	1,000.00	500.00	500.00
Publications/Printing	7,825.32	8,000.00	8,000.00	8,000.00
Postage	598.57	800.00	500.00	600.00
Telephone	2,590.27	3,500.00	3,500.00	3,500.00
Computer Software/Support/Mtc.	183.00	1,000.00	1,000.00	1,000.00
Professional Fees	10,517.00	8,000.00	10,500.00	10,500.00
Transfer to Health Trust	33,522.16	39,785.00	40,620.00	45,155.00
General Operating Expense	-	200.00	50.00	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 157,003.61	\$ 142,590.00	\$ 147,155.00	\$ 152,075.00

CITY ATTORNEY

The City Attorney's Office is responsible for a variety of duties including: advising the Mayor, Council and city staff on legal matters; prosecuting violations of municipal codes; preparation of new and amended ordinances; preparation of city contracts, easements, etc; and other general duties associated with overall city operations.

The Attorney's Office is staffed by one full-time City Attorney, one full-time Legal Assistant and one part-time office clerk.

An in house City Attorney was re-established in 2011 after contracting these services for the previous eight years.

OFFICE OF THE CITY ATTORNEY				
Account No. 100-135				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 120,895.94	\$ 124,190.00	\$ 131,310.00	\$ 127,680.00
Salaries - Overtime	-	300.00	300.00	300.00
Salaries - Part Time	7,645.00	8,600.00	6,865.00	8,815.00
Life/Unemployment Ins.	798.21	765.00	785.00	560.00
Deferred Compensation	-	-	-	-
Employment Contracts	-	-	-	-
Travel/Training/Continuing Ed.	2,014.45	1,000.00	1,000.00	3,000.00
Association Dues/Memberships	888.00	950.00	905.00	950.00
Office Supplies	1,066.41	1,500.00	1,400.00	1,500.00
Office Equipment/Furnishings	35.17	-	291.00	-
Advertising	-	250.00	-	-
Publications/Printing	388.50	500.00	800.00	500.00
Postage	409.61	600.00	400.00	600.00
Telephone	1,443.10	2,000.00	1,800.00	2,000.00
Computer Software/Support/Maint.	621.24	1,000.00	1,000.00	1,000.00
Professional Fees	169.50	500.00	400.00	500.00
Transfer to Health Trust	26,118.48	29,680.00	30,305.00	33,685.00
General Operating	-	-	-	-
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 162,493.61	\$ 171,835.00	\$ 177,561.00	\$ 181,090.00

MAYOR

The Mayor serves as the city's chief executive officer and presides over all meetings of the City Council. He represents the city in numerous capacities from networking with legislative contacts to meeting with other Mayors on the Illinois Municipal League Board. Additionally, he is heavily involved with economic development for the city while continuing to maintain our valuable relationship with Western Illinois University.

An Administrative Assistant is shared by the Mayor and the City Administrator. This budget reflects one half the cost of wages, benefits and office expenses.

OFFICE OF THE MAYOR				
Account No. 100-140				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 65,105.64	\$ 65,315.00	\$ 66,015.00	\$ 63,060.00
Salaries - Overtime	50.12	300.00	300.00	300.00
Salaries - Part Time	-	-	1,555.00	500.00
Life/Unemployment Ins.	282.20	375.00	375.00	260.00
Deferred Compensation	238.78	245.00	85.00	-
Travel/Training/Continuing Ed.	8,719.31	12,000.00	8,800.00	12,000.00
Association Dues/Memberships	692.50	600.00	800.00	750.00
Office Supplies	328.43	500.00	500.00	500.00
Office Equipment/Furnishings	-	300.00	300.00	300.00
Advertising	253.00	400.00	400.00	400.00
Publications/Printing	816.19	800.00	900.00	900.00
Postage	225.92	350.00	350.00	350.00
Telephone	1,045.31	1,100.00	1,100.00	1,100.00
Computer Software/Support/Maint.	-	200.00	200.00	200.00
Professional Fees	44.00	100.00	100.00	100.00
Gas/Fuel	-	-	-	-
Transfer to Health Trust	4,306.56	9,695.00	6,415.00	13,008.00
General Operating	1,411.44	2,100.00	2,100.00	2,100.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 83,519.40	\$ 94,380.00	\$ 90,295.00	\$ 95,828.00

CITY TREASURER

The City Treasurer shall perform such duties as may be prescribed for him by statute or ordinance and acts as the town collector. The City Treasurer has oversight responsibilities for all money paid to the city or paid out of the city. He assists in developing ordinances, policies, and procedures in connection with financial matters including depositories, financial records and reports, audit reports, bond issues and taxation.

OFFICE OF THE CITY TREASURER				
Account No. 100-155				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 7,499.96	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life/Unemployment Ins.	72.54	70.00	70.00	70.00
Deferred Compensation	74.88	75.00	78.00	75.00
Assoc. Dues and Memberships	-	-	-	-
Travel/Training/Continuing Ed.	1,487.22	1,600.00	1,380.00	1,600.00
Office Supplies	412.63	400.00	100.00	400.00
Office Equipment/Furnishings	-	50.00	-	50.00
Telephone	240.00	240.00	240.00	240.00
Comp. Software/Support/Maint.	-	-	-	-
General Operating Expense	-	-	5.00	-
TOTAL EXPENSES	\$ 9,787.23	\$ 9,935.00	\$ 9,373.00	\$ 9,935.00

FIRE DEPARTMENT

Fire Prevention and Ed. This line items help maintain hats, badges and items that are given out for fire prevention talks.

Professional Fees Funds in this line item will cover hazardous response physicals.

Region 9 Tech Rescue Team All cities involved in the team (Canton, Galesburg and Monmouth) have agreed to donate to a fund for the purchase and maintenance of all of the team equipment.

Hazardous Materials Response This line item provides for the maintenance of inventory. Macomb has a state certified hazardous materials team, and being able to validate this team would provide the opportunity to receive some equipment at no cost to the city. This line item is used for the continued replacement of the 13 Level A suits.

Maintenance of Moveable Equipment - Hoses and rescue equipment, such as rope are in need of replacement. The \$7,000 increase is to replace the thermal imaging camera (\$4,500) and a saw (\$2,500).

General Operating Expense - This line item was increased \$8,000 to replace turnout gear.

Capital Improvement Project - This budget has no planned improvements.

The Macomb Fire Department is currently staffed by 20 full time, uniformed personnel and a secretary.

FIRE DEPARTMENT**Account No. 100-130**

ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 1,171,317.72	\$ 1,225,725.00	\$ 1,271,110.00	\$ 1,247,385.00
Salaries - Overtime	83,930.04	75,000.00	75,000.00	75,000.00
Life/Unemployment Ins.	7,141.76	6,650.00	6,650.00	5,875.00
Deferred Compensation	9,919.46	10,385.00	10,865.00	10,450.00
Travel/Training/Continuing Ed.	17,329.85	16,000.00	12,000.00	16,000.00
Assoc. Dues and Memberships	1,522.64	1,500.00	1,500.00	1,500.00
Fire Prevention Education	2,836.44	2,500.00	2,500.00	2,500.00
Office Supplies	574.82	800.00	600.00	800.00
Office Equipment/Furnishings	56.68	1,500.00	1,500.00	1,500.00
Advertising	-	-	-	-
Publications/Printing	554.31	1,200.00	800.00	1,200.00
Postage	79.63	200.00	100.00	200.00
Telephone	4,568.25	6,000.00	6,000.00	6,000.00
Utilities	17,841.42	17,000.00	15,000.00	17,000.00
Computer Software/Support/Maint.	83.86	500.00	500.00	500.00
Professional Fees	1,425.00	2,000.00	2,000.00	2,000.00
Equipment Loan/Lease Pmts	1,120.46	1,500.00	1,500.00	1,500.00
Maint. of Licensed Vehicles	20,073.86	30,000.00	28,000.00	30,000.00
Maint. of Radios/Vehicular Equip.	610.00	2,500.00	2,500.00	2,500.00
Gasoline/Fuel	9,447.67	11,820.00	7,500.00	9,000.00
Maint. of Movable Equipment	7,919.60	10,000.00	10,000.00	17,000.00
Hand Tools	593.32	600.00	600.00	600.00
Flags	-	-	-	500.00
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	10,927.05	6,000.00	5,000.00	4,000.00
Bldg./Grnds./Fixed Equip. Maint.	7,507.40	8,000.00	8,000.00	8,000.00
Blgd./Grnds./Train.Facility Maint.	-	1,000.00	1,700.00	1,000.00
Transfer to Health Trust	308,057.13	347,000.00	363,770.00	405,285.00
General Operating Expense	3,307.98	5,000.00	4,000.00	10,000.00
Capital Equipment	12,000.00	-	85,000.00	-
Capital Improvement Projects	1,186.00	-	33,045.00	-
TOTAL EXPENSES	\$ 1,702,932.35	\$ 1,791,380.00	\$ 1,957,740.00	\$ 1,878,295.00

FIRE PROTECTION TAX FUND

The City of Macomb levies a special tax to cover a portion of the costs associated with the operation of the Macomb Fire Department. The maximum rate allowed by law for this purpose is .075%. The Fire Protection Tax Fund will generate about \$71,475 this year in property and replacement taxes.

Safety Equipment/Uniform Clothing Expense - \$11,000 is budgeted to cover the cost of the annual clothing allowance provided to firefighters. Additional funds are for the purchase of gear and equipment for a new hire.

Principal and Interest payments of \$65,265 are made annually on a fire truck. A new loan agreement was negotiated in 2013, which will be paid off in October, 2018.

FIRE PROTECTION TAX FUND				
Account No. 240				
	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 55,895.74	\$ 24,350.74	\$ 18,027.04	\$ 24,796.54
Property Taxes	59,904.16	59,900.00	58,975.00	58,975.00
Replacement Tax	12,016.18	12,000.00	12,975.00	12,500.00
Rural Fire Fees	16,539.39	17,230.00	15,950.00	15,500.00
Interest	6.46	20.00	20.00	40.00
Misc. Receipts	-	-	-	-
INTRA FUND TRANSFER IN				
From General Fund	80,000.00	-	-	-
TOTAL REVENUES	168,466.19	89,150.00	87,920.00	87,015.00
ITEMS OF EXPENDITURE				
Safety Equip/Uniform Exp	15,683.10	15,500.00	15,885.00	13,100.00
Interest Expense - Fire Truck	8,322.86	5,760.00	5,760.00	3,925.00
Capital Outlay-Principal (Fire Truck)	62,381.67	59,505.00	59,505.50	61,340.00
Self Contained Breathing Apparatus	119,850.00	-	-	-
General Operating Expense	97.26	-	-	-
TOTAL EXPENSES	206,334.89	80,765.00	81,150.50	78,365.00
PROJECTED ENDING BALANCE	\$ 18,027.04	\$ 32,735.74	\$ 24,796.54	\$ 33,446.54

POLICE PROTECTIVE TAX

The city levies a special Police Protective Property Tax. These monies are traditionally used to acquire capital equipment for the Macomb Police Department. This fund will generate about \$70,000 this year in property and replacement taxes.

There is no longer a transfer to the general fund due to the debt for the 911 center being retired in FY 14-15.

Capital Equip. - \$66,000 is being requested for the purchase of two replacement vehicles.

POLICE PROTECTIVE TAX FUND				
Account No. 250				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 122,299.85	\$ 77,094.85	\$ 69,368.72	\$ 64,753.72
Property Taxes	59,904.16	59,500.00	58,975.00	58,975.00
Replacement Tax	12,016.18	12,015.00	12,975.00	12,500.00
Interest	34.46	45.00	35.00	35.00
Misc. Receipts	15,856.86	-	-	-
TOTAL REVENUES	87,811.66	71,560.00	71,985.00	71,510.00
ITEMS OF EXPENDITURE				
Capital Equipment	115,545.84	66,000.00	66,000.00	66,000.00
Vehicle Maintenance	654.00	-	-	-
Maint. Of Radio/Veh Equipment	4,542.95	10,600.00	10,600.00	12,400.00
Maintenance of Moveable Equip	-	-	-	-
TOTAL EXPENSES	120,742.79	76,600.00	76,600.00	78,400.00
INTRA-FUND TRANSFERS OUT				
To Gen. Corp. (Bldg. Lease)	20,000.00	-	-	-
PROJECTED ENDING BALANCE	\$ 69,368.72	\$ 72,054.85	\$ 64,753.72	\$ 57,863.72

POLICE DEPARTMENT

The Macomb Police Department budget allows for 27 full time, uniformed personnel, two clerks, and a community service officer.

Safety Equip/Uniform Expense Uniformed personnel are accorded annual clothing and cleaning allowances. This has partly been extended to include two civilian clerks.

Training/Continuing Education This budget is based upon annual training requirements.

Computer Software/Support/Maint. This line item covers all software upgrades and license fees. It also includes the purchase of new training software, the department webpage, CelleBrite, Crimereports.com and text-a-tip programs.

Mobile Data Computer Expense This line item covers access fees to the Illinois Department of Central Management Services for the in-car computer system (IWIN).

Professional Fees This line item has been increased for their accreditation process.

911 Center Pymt. The city pays one-third of the cost of operating the joint city, county and 911 communications center.

Maintenance of Bldgs./Grounds This item is used to pay for routine maintenance and upkeep at the police station.

Tow Expense This line item tracks associated expenses. A mandatory tow program was instituted during Fy 11-12.

Capital Improvement This budget has no planned improvements.

POLICE DEPARTMENT**Account No. 100-145**

ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$1,655,891.63	\$1,751,125.00	\$1,765,760.00	\$1,793,570.00
Salaries - Overtime	290,826.03	268,000.00	310,000.00	320,000.00
Salaries - Part Time	-	-	4,800.00	5,000.00
Life/Unemployment Ins.	10,701.41	9,490.00	9,490.00	8,390.00
Deferred Compensation	9,175.35	9,050.00	9,880.00	9,520.00
Safety Equip./Uniform Exp	53,820.42	55,000.00	51,000.00	55,000.00
Travel/Training/Continuing Ed.	50,737.57	55,000.00	50,000.00	55,000.00
Assoc. Dues and Memberships	931.04	1,200.00	1,200.00	1,200.00
Office Supplies	2,766.58	3,000.00	3,000.00	3,000.00
Office Equipment/Furnishings	1,108.71	2,500.00	1,000.00	2,500.00
Advertising	-	200.00	200.00	200.00
Publications/Printing	8,539.08	9,000.00	9,000.00	9,500.00
Postage	1,326.85	1,500.00	800.00	1,000.00
Telephone	15,040.37	14,000.00	15,000.00	15,000.00
Utilities	12,690.83	15,000.00	13,000.00	14,000.00
Computer Software/Support/Maint.	3,228.54	6,500.00	6,000.00	6,500.00
Mobile Data Computer Exp./Purch.	10,559.68	11,000.00	9,000.00	9,000.00
Professional Fees/Services	2,273.90	1,500.00	1,500.00	1,500.00
Equipment Loan/Lease Pmts.	5,154.78	5,500.00	6,300.00	6,500.00
Building Rent/Lease Payment	138,611.25	-	-	-
911 Comm Center Pmt.	300,000.00	300,000.00	302,875.00	307,000.00
Maint. of Licensed Vehicles	26,777.24	30,000.00	45,000.00	45,000.00
Maint. of Radios/Vehicular Equip.	23,561.01	17,000.00	13,000.00	17,000.00
Gasoline/Fuel	43,487.55	50,000.00	32,400.00	38,880.00
K-9 Unit Expenses	2,430.48	3,000.00	1,000.00	2,500.00
D.A.R.E.	-	-	915.00	-
Firing Range	7,405.24	9,000.00	9,000.00	9,000.00
Bldg./Grounds/Fixed Equip. Maint.	17,794.20	10,600.00	11,400.00	10,600.00
Tow Expense	32,432.47	31,000.00	29,000.00	31,000.00
Transfer to Health Trust	388,718.94	435,090.00	416,845.00	482,330.00
General Operating Expenses	3,567.64	3,600.00	3,600.00	3,600.00
Capital Equipment	396.09	-	-	-
Capital Improvements	24,595.24	-	-	-
TOTAL EXPENSES	\$3,144,550.12	\$3,107,855.00	\$3,131,965.00	\$3,263,290.00

DOWNTOWN DEVELOPMENT OFFICE

Downtown development is an in-house function for the first time in many years. The Chamber of Commerce made the decision not to renew the contract with the City which provided a staff person dedicated for this purpose. This new City position will be jointly funded by Downtown TIF funds as well as Hotel/Motel Tax funds. The office is located on the second floor of City Hall.

DOWNTOWN DEVELOPMENT OFFICE							
Account No. 309							
REVENUES		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	1,748.57	\$ 6,703.57
Farmer's Market Income	\$	-	\$	-	\$	1,300.00	\$ 1,100.00
Misc Receipts		-		-		-	-
TOTAL REVENUES		-		-		3,048.57	7,803.57
INTRA-FUND TRANSFERS IN				-		-	-
From Dwntrn TIF		6,150.00		36,800.00		36,800.00	45,000.00
From Hotel/Motel Tax		-		33,665.00		33,665.00	32,000.00
TOTAL TRANSFERS IN		6,150.00		70,465.00		70,465.00	77,000.00
ITEMS OF EXPENDITURE							
Salaries		1,430.77		38,130.00		35,205.00	36,375.00
Life/Unemployment Insurance		9.60		320.00		490.00	280.00
Deferred Comp		-		325.00		-	-
Office Supplies		66.36		500.00		1,120.00	1,800.00
Printing/Publications		116.00		500.00		500.00	500.00
Advertising/Marketing		228.97		5,000.00		7,205.00	2,000.00
Postage		80.16		300.00		245.00	500.00
Telephone		14.10		600.00		1,000.00	650.00
Travel/Training/Continuing Ed.		27.68		1,500.00		1,270.00	2,000.00
Association Dues/Membership Fees		-		500.00		-	250.00
General Operating Expense		790.58		200.00		1,000.00	1,000.00
Farmer's Market Expense		-		-		100.00	2,850.00
Brown Bag		-		-		-	2,985.00
Dickens/Polar Express		-		-		-	7,000.00
Elf on the Shelf		-		-		-	250.00
Moon Over Macomb		-		-		-	1,000.00
Park & Cruise		-		-		-	2,530.00
Transfer to Health Insurance		1,637.21		22,590.00		18,675.00	22,580.00
TOTAL EXPENSES		4,401.43		70,465.00		66,810.00	84,550.00
PROJECTED ENDING BALANCE	\$	1,748.57	\$	-	\$	6,703.57	\$ 253.57

SCULPTING DOWNTOWN MACOMB

The City of Macomb Downtown Development seeks to host an Annual Outdoor Sculpture Exhibition on the grounds of the Historic Downtown District of Macomb, IL. The intent of the exhibition is to engage the community with a presentation of contemporary sculptures created by professional artists from across the region and country.

This fund was established for Downtown Development "Downtown Macomb Outdoor Sculpture Exhibition". This fund received sponsorships and donations to accumulate funds. The monies are paid for artist, juror, hardware, metal plaques, and marketing materials.

SCULPTING DOWNTOWN MACOMB									
Account No. 810									
REVENUES		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16		FY 16-17 BUDGET	
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-	\$	17,000.00	
Sculpture Sponsorships/Donations		-		-		10,000.00		10,000.00	
Artist Entry Fees		-		-		5,000.00		5,000.00	
INTRA-FUND TRANSFERS IN									
From Downtown TIF		-		-		5,000.00		-	
TOTAL REVENUE		-		-		20,000.00		15,000.00	
ITEMS OF EXPENDITURE									
Sculpting Downtown Macomb		-		-		3,000.00		13,550.00	
TOTAL EXPENSES		-		-		3,000.00		13,550.00	
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	17,000.00	\$	18,450.00	

COMMUNITY DEVELOPMENT OFFICE

The Community Development Office is responsible for the enforcement of the city's zoning, building, property maintenance, sub-division control and construction codes. Departmental employees serve as staff to the Macomb Planning Commission, Zoning Board of Appeals, Building Commission of Appeals and the Electrical Commission. The department is currently staffed by four full-time and three part-time personnel. It should be noted that the Community Development Coordinator has primary administrative responsibility over state and federal programs in which the city participates and the city's housing / economic development revolving loan programs.

The office is staffed by a Community Development Coordinator, a Lead Code Inspector, a Property Maintenance Inspector, one Office Clerk, and three part-time Code Enforcement Officers.

Safety Equip/Uniform Exp This line item provides for the purchase of shirts and jackets for inspectors.

Travel/Training/Continuing Education - ICC Certification testing and continuing education for staff, Illinois Planning Association Annual Conference for the community development coordinator and a certified housing maintenance inspector course.

Employment Contracts - The Zoning Office may use a WIU intern to assist with special projects.

Engineering - This includes plats for private development and subdivision inspections costs.

Professional Fees - This line item covers the costs of required filings.

Plumbing Inspections - This budget includes \$18,000 to pay for plumbing inspections done by two independent contractors at a rate of \$150.00 per inspection.

McDonough County GIS Center Contribution - The McDonough County GIS Center provides mapping and technical support to the City, County and WIU through an intergovernmental agreement. In previous years, the City and County portions of the GIS Center expenses were paid through the Enterprise Zone Board. The Enterprise Zone Board funds are no longer available for this program. \$31,525 covers the City's share of the McDonough County GIS Center Budget.

COMMUNITY DEVELOPMENT OFFICE

Account No. 100-150

ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 230,222.44	\$ 226,550.00	\$ 186,210.00	\$ 189,180.00
Salaries - Overtime	-	300.00	6,950.00	1,000.00
Salaries Part time	-	-	24,810.00	51,370.00
Life/Unemployment Ins.	1,891.95	1,600.00	1,600.00	1,960.00
Deferred Compensation	562.90	580.00	155.00	665.00
Safety Equip/Uniform Exp	16.45	500.00	500.00	250.00
Travel/Training/Continuing Ed.	3,468.03	5,500.00	3,300.00	5,500.00
Assoc. Dues and Memberships	554.50	700.00	700.00	700.00
Employment Contracts	9,220.00	2,500.00	2,500.00	5,000.00
Engineering(Plats-Sub Review/Insp)	-	3,500.00	-	2,000.00
Office Supplies	2,725.82	2,425.00	2,425.00	2,450.00
Office Equip./Furnishings	213.60	250.00	250.00	250.00
Advertising	794.75	2,500.00	2,500.00	2,500.00
Publications/Printing	1,149.04	1,500.00	2,500.00	1,500.00
Postage	1,636.27	2,200.00	1,700.00	2,000.00
Telephone	3,989.28	4,500.00	4,350.00	4,500.00
Computer Software/Support/Maint.	2,490.99	2,300.00	500.00	1,500.00
Professional Fees - Filings	801.00	850.00	2,500.00	1,500.00
Plumbing Inspections	-	10,000.00	18,000.00	18,000.00
Mowing Contract	10,951.50	10,000.00	13,100.00	12,000.00
McDonough Co. GIS Center Contr.	28,700.00	29,500.00	30,200.00	31,525.00
Special Projects	-	-	-	-
Maint. of Licensed Vehicles	714.87	750.00	750.00	1,000.00
Maint. of Radios/Vehicular Equip.	404.95	-	-	-
Gasoline/Fuel	1,689.26	1,800.00	1,500.00	1,800.00
Transfer to Health Trust	60,278.66	59,045.00	57,230.00	64,730.00
General Operating Expenses	272.00	900.00	250.00	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 362,748.26	\$ 370,250.00	\$ 364,480.00	\$ 403,080.00

FACADE PROGRAM

Facade Program - The city will offer a program to help downtown property owners improve the facades of their buildings. The property must be located in the original Downtown TIF District, or within the designated Downtown Historic District. The budget contains a grant of \$20,000 for window replacements.

FACADE PROGRAM							
Account No. 308							
REVENUES		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	26,139.16	\$	22,939.16	\$	22,940.16	\$ 33,825.16
INTRA-FUND TRANSFERS IN				-		-	-
From Downtown TIF		50,000.00		50,000.00		50,000.00	25,000.00
TOTAL TRANSFERS IN		50,000.00		50,000.00		50,000.00	25,000.00
ITEMS OF EXPENDITURE							
Facade Grants		53,199.00		50,000.00		39,115.00	20,000.00
TOTAL EXPENSES		53,199.00		50,000.00		39,115.00	20,000.00
PROJECTED ENDING BALANCE	\$	22,940.16	\$	22,939.16	\$	33,825.16	\$ 38,825.16

WEST SIDE TIF

This TIF was created in December, 2009.

Illinois TIF law requires that any monies transferred be earmarked as line item expenditures.

Building/Grounds - Electrical utilities for Chandler Park are paid from this line item.

Mummert Property - \$20,000 is budgeted for the 3rd installment payment of 5 for the purchase of property on North Lafayette St.

Lamoine Hotel Project - \$50,000 has been budgeted for a facade Grant for the new owner of the Hotel.

Surplus Tax Pymts - Required amount as per agreement reached with school district in exchange for the extension of the downtown TIF and creation of the new West Side TIF. All other taxing bodies are included in this agreement.

WEST SIDE TIF FUND				
Account No. 307				
REVENUES	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 84,257.22	\$ 49,322.22	\$ 69,501.01	\$ 35,185.01
TIF Property Tax Increment	50,061.92	50,000.00	51,027.00	50,000.00
TIF Property Tax Surplus	-	-	-	291.00
Lamoine Hotel-Bond Proceeds	-	-	-	-
Interest	27.33	50.00	25.00	25.00
Misc Receipts	3,720.00	-	-	-
TOTAL REVENUES	53,809.25	50,050.00	51,052.00	50,316.00
INTRA-FUND TRANSFERS IN				
From Dwntrn TIF	-	-	25,000.00	35,000.00
TOTAL TRANSFERS IN	-	-	25,000.00	35,000.00
ITEMS OF EXPENDITURE				
Salaries	5,200.00	-	-	-
Employee Insurance	101.40	-	-	-
Consulting/Professional Fees	1,653.00	2,000.00	28,590.00	-
Utilities	1,724.42	2,200.00	1,800.00	2,000.00
Bldgs./Grnds./Fixed Equip. Maint.	1,698.73	4,000.00	4,930.00	4,000.00
Chandler Park Electrical	1,699.82	-	2,500.00	1,000.00
Chandler Park Misc	1,829.65	2,500.00	4,000.00	2,500.00
Mummert Property	52,257.71	20,000.00	66,000.00	20,000.00
Lamoine Hotel Project-Facade Only	-	50,000.00	-	50,000.00
Lamoine Hotel Bond Payment	-	-	-	-
General Operating	62.01	-	45.00	-
Surplus Tax Payments	2,338.72	2,387.00	2,503.00	2,555.00
TOTAL EXPENSES	68,565.46	83,087.00	110,368.00	82,055.00
Lamoine Project Reserve-Incl.in Balance	-	-	-	(35,000.00) held for loan pymt
PROJECTED ENDING BALANCE	\$ 69,501.01	\$ 16,285.22	\$ 35,185.01	\$ 3,446.01

DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND

The downtown TIF District was created in 1986 to stimulate the redevelopment of the downtown area. In December 2009, the District was extended for another twelve years. TIF revenue is derived from increases in real estate tax assessments back to 1986. "Surplus" payments to other taxing districts began in FY 11-12.

Part time salaries This line item is for a part time maintenance worker in the downtown area.

Travel/Training/Continuing Ed. This line item is intended for training / travel costs for State and National conferences. Funds are also available for Main Street conferences, the CD Coordinator to attend the American Planning Association meeting and for Historic Preservation training.

Downtown Beautification The city purchases plants for the downtown and Christmas lighting.

Surplus Tax Pymts Required amount as per agreement reached with school district in exchange for the extension of the downtown TIF and creation of the new West Side TIF. All other taxing bodies are included in this agreement.

This budget includes a transfer Out to the Downtown Development Office due to the City creating an in house position for the Downtown Development Administrator.

DOWNTOWN TIF FUND

Account No. 305

REVENUES		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16		FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	152,022.69	\$	116,887.69	\$	119,564.20	\$	95,206.20
TIF Property Tax Increment		170,152.07		170,000.00		200,977.00		200,000.00
TIF Property Tax Surplus		-		-		-		8,751.00
Interest		58.78		70.00		50.00		50.00
West Central ILL Arts Center Repay		7,208.40		4,415.00		4,415.00		4,415.00
Misc Receipts		1,000.00		1,000.00		1,500.00		1,000.00
TOTAL REVENUES		178,419.25		175,485.00		206,942.00		214,216.00
ITEMS OF EXPENDITURE								
Part Time Salaries		10,042.99		11,715.00		11,060.00		15,770.00
Life/Unemployment Insurance		204.43		200.00		200.00		162.00
Professional Services Contract		30,000.00		-		-		-
Engineering		-		1,000.00		1,000.00		1,000.00
Advertising/Marketing		484.53		500.00		650.00		500.00
Downtown Beautification		4,312.16		6,000.00		5,350.00		5,000.00
Professional Fees		224.00		-		690.00		-
Travel/Training/Continuing Ed.		1,825.44		1,500.00		690.00		1,900.00
Professional Dues		-		750.00		650.00		650.00
Bldgs./Grnds./Fixed Equip. Maint.		204.55		1,000.00		3,450.00		500.00
Heritage Days Banners		363.21		-		-		-
General Operating Expense		12,434.52		1,000.00		100.00		100.00
Loan Disbursement		-		-		-		-
Surplus Tax Payment - Reserve		84,631.91		86,325.00		85,660.00		87,395.00
TOTAL EXPENSES		144,727.74		109,990.00		109,500.00		112,977.00
INTRA-FUND TRANSFERS OUT								
To General Corp.		10,000.00		10,000.00		10,000.00		10,000.00
To West Side Tif Fund		-		-		25,000.00		35,000.00
To Facade Program		50,000.00		50,000.00		50,000.00		25,000.00
To Downtown Development Office		6,150.00		36,800.00		36,800.00		45,000.00
To Sculpting Downtown Macomb		-		-		5,000.00		-
TOTAL TRANSFERS OUT		66,150.00		96,800.00		121,800.00		115,000.00
PROJECTED ENDING BALANCE	\$	119,564.20	\$	85,582.69	\$	95,206.20	\$	81,445.20

DOWNTOWN LOAN FUND

The City, in cooperation with the Macomb Downtown Development Corporation, operates a downtown revolving loan program. This program provides low interest loans to individuals and businesses for the purpose of upgrading downtown buildings, facades and working capital. These loans are repaid with interest and the monies are loaned to other businesses. The original funding came from HUD grants.

DOWNTOWN LOAN FUND				
Account No. 320				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 66,129.19	\$ 81,029.19	\$81,163.56	\$92,393.56
Interest on Fund Balance	19.00	25.00	20.00	20.00
Interest on Loans	1,659.25	1,505.00	1,365.00	950.00
Loan Principal Repayments	13,356.12	9,330.00	9,845.00	10,915.00
TOTAL REVENUES	15,034.37	10,860.00	11,230.00	11,885.00
ITEMS OF EXPENDITURE				
Professional Fees	-	-	-	-
Loan Disbursements	-	-	-	-
TRANSFERS OUT				
To Community Development	-	-	-	-
TOTAL EXPENSES	-	-	-	-
PROJECTED ENDING BALANCE	\$81,163.56	\$91,889.19	\$92,393.56	\$104,278.56

CDAP REVOLVING LOAN FUND

The City has previously received economic development grants from the Illinois Department of Commerce and Community Affairs. These grant monies were loaned to several local businesses to finance development projects. These loans are repaid to the City with interest, and the monies are loaned to other businesses.

CDAP REVOLVING LOAN FUND				
Account No. 325				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 199,272.25	\$ 241,751.25	\$241,495.70	\$ 279,360.70
Interest on Fund Balance	241.07	400.00	295.00	300.00
Interest on Loans	5,809.61	5,085.00	4,905.00	3,875.00
Loan Principal Repayments	38,794.51	26,665.00	70,770.00	21,550.00
TOTAL REVENUES	44,845.19	32,150.00	75,970.00	25,725.00
TRANSFERS IN				
From Special Project Fund -Bower Rd.	53,624.00	-	-	-
ITEMS OF EXPENDITURE				
Misc. Expenses	-	-	-	-
Bower Rd. Project	-	-	-	-
Loan Disbursements	-	-	37,940.00	-
Uncollected Debt	-	-	-	-
Professional Fees	-	-	165.00	-
SUB-TOTAL EXPENDITURES	-	-	38,105.00	-
TRANSFERS OUT				
To Special Project Fund Bower Rd.	56,245.74	-	-	-
TOTAL EXPENDITURES	56,245.74	-	38,105.00	-
PROJECTED ENDING BALANCE	\$241,495.70	\$273,901.25	\$279,360.70	\$305,085.70

COMMUNITY IMPROVEMENTS FUND

Special community improvement projects are accounted for in this fund.

Proceeds from the sale of land are deposited into this fund.

Blight Reduction Program - The City Of Macomb was awarded \$1.05 million from the U.S. Treasury Hardest Hit Blight Reduction Program (BRP). The BRP was created in 2014 to decrease preventable foreclosure and stabilize neighborhoods by supporting Illinois units of government and their not-for-profit partners as they target blighted, vacant residential properties in specific communities for demolition, greening and eventual reuse, or redevelopment. The City of Macomb and its not-for-profit partner, the WIRC-CAA have identified thirty (30) hazardous and dilapidated properties that are vacant, abandoned or in foreclosure. The City of Macomb will loan funds to the WIRC-CAA to acquire, demolish, green and maintain these properties. The WIRC-CAA will reimburse the City with funds from the Illinois Housing Development Authority (IHDA) on a quarterly basis.

Collaborative Community Project - This is for the 15% share cost of programming and planning.

Industrial Park Refunds - New businesses built in the industrial park receive a refund on the purchase price of their lot of \$500 per new employee hired and retained within twenty-four months of purchase.

Engineering - These monies are for engineer's costs related to constructing water and sewer utilities in the industrial park for the re-sale of lots and platting.

General Operating - This line item includes \$1,500 for historic home plaques.

COMMUNITY IMPROVEMENTS FUND				
Account No 710				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 224,569.85	\$ 214,824.85	\$ 214,424.37	\$ 201,766.37
Sale of Property	-	-	-	-
Blight Reduction Reimbursements	-	-	-	385,000.00
Misc. Receipts	700.00	600.00	3,212.00	600.00
TOTAL REVENUES	700.00	600.00	3,212.00	385,600.00
TRANSFERS IN				
From MDDC Loan Fund	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-
ITEMS OF EXPENDITURE				
Professional Fees	3,499.00	-	725.00	750.00
Collaborative Community Project	-	-	10,000.00	15,000.00
Land Acq./Demo.	2,920.71	-	-	-
Fix/Flatten Properties	2,840.00	20,000.00	4,000.00	-
Blight Reduction Expenses	-	-	-	525,075.00
Industrial Park Tax Credits	-	-	-	-
Engineering	793.00	-	-	-
General Operating	792.77	-	1,145.00	2,500.00
TOTAL EXPENSES	10,845.48	20,000.00	15,870.00	543,325.00
PROJECTED ENDING BALANCE	\$ 214,424.37	\$ 195,424.85	\$ 201,766.37	\$ 44,041.37

CITY HALL MAINTENANCE FUND

This fund included monies previously earmarked and budgeted for the renovation and expansion of City Hall. It is now intended to be used for maintenance upkeep of City Hall.

This year there is no planned expenditures.

CITY HALL MAINTENANCE FUND								
Account No. 155								
SOURCE OF FUNDS		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16		FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	1,067.87	\$	5,032.87	\$	4,858.50	\$	20,858.50
INTRA-FUND TRANSFERS IN								
From General Corporate	\$	15,000.00	\$	3,000.00	\$	20,000.00	\$	10,000.00
TOTAL TRANSFERS IN		15,000.00		3,000.00		20,000.00		10,000.00
ITEMS OF EXPENDITURE								
Capital (Furnishings)		-		-		-		-
Buildings and Grounds		11,209.37		4,000.00		4,000.00		-
TOTAL EXPENSES		11,209.37		4,000.00		4,000.00		-
PROJECTED ENDING BALANCE	\$	4,858.50	\$	4,032.87	\$	20,858.50	\$	30,858.50

CEMETERY MAINTENANCE FUND

This fund was created for general enhancements and improvements to the cemetery. \$75.00 from each grave opening is dedicated to build this fund to a sustainable amount.

In FY 11-12, a stone setting fee of \$25 was established.

CEMETERY MAINTENANCE FUND					
Account No 220					
SOURCE OF FUNDS		FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	29,007.00	34,007.00	34,232.00	39,232.00
Stone Setting Fee		425.00	500.00	500.00	500.00
Cemetery Maintenance Fees		4,800.00	4,500.00	4,500.00	4,500.00
TOTAL REVENUE		5,225.00	5,000.00	5,000.00	5,000.00
ITEMS OF EXPENDITURE					
Stone Refurbishment		-	-	-	-
Professional Fees		-	-	-	-
General Operating Expense		-	-	-	-
TOTAL EXPENSES		-	-	-	-
PROJECTED ENDING BALANCE	\$	34,232.00	\$ 39,007.00	\$ 39,232.00	\$ 44,232.00

CEMETERY DEPARTMENT

This account includes expenses incurred in the operation and maintenance of the Oakwood and Old Macomb Cemeteries. Cemetery operations also maintains other city landscape including:

Downtown properties (City Hall, depot, parking lots, right-of ways)

Fire Station No.2 - Water plant and water towers - railroad right-of-way along route 136

Chandler Park-Compton Park - Mavis Park - other city owned lots

Capital Equip. - Purchases this year includes replacement of two daily mowers (\$12,000) and a Backhoe (\$60,000). Mowers to be replaced every three years.

The cemetery is staffed by one full time caretaker, one permanent part-time worker and several part-time seasonal workers.

CEMETERY DEPARTMENT				
Account No. 100-120				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 57,085.28	\$ 60,115.00	\$ 62,135.00	\$ 61,205.00
Salaries - Overtime	6,902.42	4,500.00	6,800.00	4,500.00
Salaries - Part Time	56,616.95	72,510.00	72,510.00	74,025.00
Life/Unemployment Ins.	1,429.24	1,800.00	1,800.00	1,250.00
Deferred Compensation	517.79	535.00	540.00	520.00
Safety Equip./Uniform Exp.	1,494.91	1,750.00	1,750.00	1,750.00
Travel/Training/Continuing Ed.	-	-	-	-
Drug and Alcohol Testing	66.00	70.00	70.00	70.00
Assoc. Dues and Memberships	39.99	50.00	50.00	50.00
Office Supplies	494.19	200.00	200.00	200.00
Office Equipment/Furnishings	124.28	300.00	200.00	200.00
Advertising	108.00	200.00	200.00	200.00
Publications/Printing	324.20	400.00	400.00	400.00
Telephone	1,886.70	2,300.00	2,300.00	2,300.00
Utilities	3,025.69	4,000.00	4,000.00	4,000.00
Computer Software Support/Maint.	-	350.00	350.00	350.00
Professional Fees	90.00	100.00	9,470.00	100.00
Maint. of Licensed Vehicles	2,974.90	3,250.00	3,250.00	3,250.00
Maint. Radio/Vehicular Equip.	-	500.00	250.00	250.00
Gasoline/Fuel	8,400.46	9,500.00	6,500.00	8,000.00
Maint. of Movable Equip.	4,406.76	4,500.00	4,500.00	4,500.00
Hand Tools	3,344.27	3,500.00	3,500.00	4,000.00
Bldg./Grnds./Fixed Equip. Maint.	8,282.67	13,000.00	13,000.00	8,000.00
Transfer to Health Trust	17,505.33	19,895.00	20,310.00	22,580.00
General Operating Expense	6,954.08	2,500.00	2,500.00	2,500.00
Stone Refurbishment	2,000.00	2,000.00	2,000.00	2,000.00
Capital Improvement Projects	-	-	-	-
Capital Equipment	31,875.00	26,000.00	26,000.00	72,000.00
TOTAL EXPENSES	\$ 215,949.11	\$ 233,825.00	\$ 244,585.00	\$ 278,200.00

OPERATIONS DIVISION

Operations Department revenues are principally generated from Telecommunications Tax and sale of fuel and materials to other public agencies. In order to finance the Operations Division, substantial fund transfers are required.

TRANSFERS include;

\$27,500 from the garbage fund to help off set salaries related to the yard waste site

\$545,000 from the motor fuel tax fund for labor, equipment and materials for street activities

\$73,700 from the sewer fund to defray part of the costs of the Public Works' director and secretary's salary and benefits plus 1/3 cost share of a chipper purchased by Operations.

\$637,230 from the water fund to defray part of the costs of the Public Works director and secretary's salary and benefits and six employees' salaries and benefits who were transferred from water distribution to street operations.

Monies transferred from the general fund are to subsidize the balance of street expenditures.

OPERATIONS DIVISION REVENUES

Account No. 200

REVENUES	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ (27,092.90)	\$ -	\$ -	\$ -
Replacement Taxes	\$ 15,935.79	15,000.00	\$ 17,207.00	16,800.00
Telecommunications Taxes	368,593.71	365,000.00	370,000.00	345,000.00
Grants - Trees	-	-	-	-
State Highway Maint.	3,769.49	3,860.00	3,860.00	3,955.00
Sale of Materials	-	100.00	-	-
Sale of Salt - McDonough County	15,302.97	-	-	-
Sale of Salt - WIU	30,546.39	-	-	-
Sale of Fuel - outside vendors	303,923.89	368,550.00	212,000.00	254,400.00
Sale of Fuel - internal usage	122,942.58	155,676.00	102,300.00	122,960.00
Street Sweeping - outside vendors	-	-	-	-
Misc. Receipts	36,452.68	15,000.00	12,400.00	12,000.00
SUBTOTAL	897,467.50	923,186.00	717,767.00	755,115.00
INTRA-FUND TRANSFERS IN				
From General Corp.	272,960.17	234,474.00	131,318.00	440,090.00
From Garbage Fund	27,500.00	27,500.00	27,500.00	27,500.00
From Sales Tax Infrastructure	-	-	-	-
TRANSFERS IN				
From MFT	500,000.00	545,000.00	545,000.00	545,000.00
From Water Revenue Funds	693,000.00	575,065.00	575,065.00	637,230.00
From Sewer Revenue Funds	68,220.00	58,450.00	58,450.00	73,700.00
INTRA FUND TRANSFERS OUT				
To General Fund	-	-	-	-
TOTAL REVENUES / EXPENDITURES	\$ 2,432,054.77	\$ 2,363,675.00	\$ 2,055,100.00	\$ 2,478,635.00

OPERATIONS DIVISION

The Operations Division budget includes expenses incurred in the operation and maintenance of city streets, alleys, sidewalks, public ways, storm sewers and related facilities, including snow operations. Division personnel also assist with activities in the Water, Waste Water, Yard Waste Center and Cemetery operations.

Benefits and associated expenditure line items for six distribution employees are also being accounted for in this budget. At year end, a transfer will be made from the water fund to cover all expenses incurred by these employees.

Tree Planting, Care/Maint./Forester - The \$3,000 increase in this line item is for a back log of stump grinding.

Capital Improvement - This line item is for the construction of a salt storage structure (\$90,000).

Capital Equipment - This line item includes the purchase of a One Two Truck with plow and spreader (\$125,000) a new one ton truck with plow/spreader (\$65,000), a Spray Patcher (\$65,000), a Chipper (\$40,000) and a snow plow box (\$5,000).

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
Salaries - Regular	\$ 745,605.90	803,410.00	\$ 810,665.00	832,415.00
Salaries - Overtime	19,129.84	34,000.00	21,500.00	34,000.00
Salaries - OT St.Sweeping Pvt/Reimb	210.64	-	-	-
Salaries - Part time	11,661.45	25,500.00	8,675.00	20,000.00
Life/Unemployment Ins.	5,433.66	5,975.00	5,975.00	4,695.00
Deferred Compensation	4,450.51	4,595.00	3,915.00	3,450.00
Safety Equip/Uniform Exp.	9,215.02	12,000.00	12,000.00	12,000.00
Travel/training/Continuing Ed.	5,734.64	7,000.00	5,000.00	7,000.00
Drug and Alcohol Testing	1,213.50	1,200.00	1,220.00	1,075.00
Assoc. Dues and Memberships	724.00	1,000.00	800.00	1,000.00
Engineering - Incidental	73.50	1,000.00	1,000.00	1,000.00
Office Supplies	1,037.02	600.00	800.00	800.00
Office Equipment/Furnishings	38.00	300.00	300.00	300.00
Advertising	754.08	400.00	1,000.00	1,000.00
Publications/Printing	306.00	400.00	500.00	500.00
Postage	479.80	400.00	400.00	400.00
Telephone	4,482.73	5,500.00	6,000.00	6,000.00
Utilities	13,698.74	12,000.00	12,000.00	12,000.00
Computer Software/Support/Maint.	264.97	800.00	800.00	800.00
Professional Fees	2,274.00	1,500.00	1,500.00	1,500.00
Street Lighting Electric	108,405.70	90,000.00	125,000.00	125,000.00
Street Lighting Upgrades/Maint.	14,000.00	10,000.00	20,000.00	20,000.00
Salt McDonough County	15,302.97	-	-	-
Salt WIU	30,546.39	-	-	-
Weed and Mosquito Spray	1,560.87	4,000.00	3,000.00	4,000.00
Equipment Loan/Lease Pymts	1,843.10	1,500.00	2,205.00	2,250.00
Vehicle Maintenance	26,295.42	30,000.00	30,000.00	30,000.00
Maint. Radios/Vehicular Equipment	1,739.68	1,200.00	1,200.00	1,500.00
Gasoline/Fuel - Bulk Purchase	410,480.29	590,000.00	305,000.00	365,700.00
Gasoline/Fuel - Dept Use	65,285.34	73,520.00	42,000.00	50,400.00
Maint.of Movable Equip.	22,211.87	28,000.00	25,000.00	28,000.00
Hand Tools/Small Equip	7,938.49	8,000.00	8,000.00	8,000.00
Traffic Control Signage - Hardware	8,817.00	12,000.00	10,000.00	10,000.00
Tree Planting, Care/Maint./Forester	14,258.99	15,000.00	15,000.00	18,000.00
Snow Removal Contract	-	-	16,000.00	18,000.00
Bldg./Grnds./Fixed Equip. Maint.	8,673.32	10,440.00	8,000.00	10,000.00
Transfer to Health Trust	221,374.65	267,435.00	265,445.00	327,850.00
General Operating Expense	26,771.08	30,000.00	25,000.00	30,000.00
General Operat. Exp. - Underground	193,561.66	80,000.00	80,000.00	100,000.00
Capital Improvements	-	-	-	90,000.00
Capital Equipment	426,199.95	195,000.00	180,200.00	300,000.00

TOTAL EXPENSES	2,432,054.77	2,363,675.00	2,055,100.00	2,478,635.00
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PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -
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SALES TAX - INFRASTRUCTURE

This fund was created to track infrastructure projects performed through the collection of a one percent sales tax referendum.

The specified projects for this budget include work at Glenwood Park, Prairie Ave.(Jackson to Carroll), Hickory Bow, Woodland Ests., Pearl St. and Madison St. with a cost of \$755,000.

\$175,000 is budgeted for the purchase of materials used for street improvements

\$210,000 is budgeted for a Safe Route to School Program for the development of sidewalks in school areas.

This fund makes a bond and interest payment of approximately \$603,000 per year on the Infrastructure Bond issue (\$7.5mil)

A \$50,000 transfer is made to the Storm Sewer fund for the construction of new storm sewers.

A \$175,000 transfer is made to the Sewer fund for 1/2 the cost of the River Run Lift Station replacement.

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$1,313,823.57	\$ 1,435,848.57	\$ 2,495,593.12	\$ 1,838,116.00
Sales Tax Referendum	1,921,888.28	1,930,000.00	1,894,000.00	1,900,000.00
Safe Routes to School Program	-	160,000.00	-	160,000.00
Interest	336.00	150.00	150.00	350.00
Misc Receipts	-	-	110,858.00	-
TOTAL REVENUES	1,922,224.28	2,090,150.00	2,005,008.00	2,060,350.00
ITEMS OF EXPENDITURE				
Engineering	179.75	-	-	-
Professional Fees	2,205.31	-	-	-
Concrete	26,430.93	37,290.00	30,000.00	36,000.00
Asphalt	8,682.75	10,000.00	12,000.00	15,000.00
Emulsion Oil	19,268.08	41,000.00	62,000.00	62,000.00
Sand/Rock	6,960.21	26,000.00	28,000.00	30,000.00
Pipe/Culverts/Grates/Inlets/Manholes	19,315.74	21,000.00	20,000.00	20,000.00
Street Striping/Paint	6,674.46	12,000.00	10,000.00	12,000.00
Sidewalk Replace Program- shared	-	10,000.00	10,000.00	15,000.00
Safe Route to School Program	-	210,000.00	-	210,000.00
Traffic Signal Replacement	-	36,000.00	36,000.00	-
Parking Lot Development	-	150,000.00	150,000.00	-
White and McDonough	-	297,580.00	398,216.66	-
Candy Lane	-	150,000.00	-	-
Glenwood Park Water Main	-	-	-	250,000.00
Prairie Ave, Jackson to Carroll	-	-	-	120,000.00
Hickory Bow Culvert	-	-	-	101,000.00
Woodland Estates-Concrete	-	-	-	239,000.00
Pearl Street-Culvert Rebuild	-	-	-	15,000.00
Madison Street Extension	-	-	3,980.00	30,000.00
Unspecified Projects	-	50,000.00	-	-
Infrastructure Bond/Int. Pymts	600,737.50	602,940.00	602,288.00	602,940.00
TOTAL EXPENSES	690,454.73	1,653,810.00	1,362,484.66	1,757,940.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
To Sewer Fund	-	-	-	175,000.00
INTRA FUND TRANS OUT				
To Downtown Revitalization	-	1,250,000.00	250,000.00	-
To Candy Lane Project 729	-	-	1,000,000.00	-
TOTAL TRANSFERS OUT	50,000.00	1,300,000.00	1,300,000.00	225,000.00
PROJECTED ENDING BALANCE	\$ 2,495,593.12	\$ 572,188.57	\$ 1,838,116.46	\$ 1,915,526.00

DOWNTOWN REVITALIZATION

The City has created the "Downtown Revitalization Fund" in preparation for the Downtown renovation project scheduled for 2018 construction. The fund receives transfers from the Infrastructure Sales Tax Fund as monies are available in that fund in order to accumulate at least \$3 million by the spring of 2018.

Downtown Project - This line item includes \$30,000 for upgrading the lighting in the downtown alley walkways and \$6,000 to repair/replace the two kiosks on the downtown square.

DOWNTOWN REVITALIZATION					
Account No. 120					
REVENUES		FY 14-15 Actual		FY 15-16 Budget	
				Re-estimated FY 15-16	
					FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	257,073.94	\$	907,073.94	\$ (11,887.27) \$ 88,112.73
INTRA-FUND TRANSFERS IN		-		-	-
From Sales Tax Infrastructure		-		250,000.00	250,000.00 -
TOTAL TRANSFERS IN		-		250,000.00	250,000.00 -
ITEMS OF EXPENDITURE					
Downtown Project		268,961.21		20,000.00	150,000.00 36,000.00
TOTAL EXPENSES		268,961.21		20,000.00	150,000.00 36,000.00
PROJECTED ENDING BALANCE	\$	(11,887.27)	\$	1,137,073.94	\$ 88,112.73 \$ 52,112.73

SPECIAL PROJECT FUND - CANDY LANE

This fund is used to track single major projects for the City.

The City will be doing upgrades to Candy Lane for drainage, engineering costs and construction of a sidewalk on South Candy Lane from Grant St. to approximately 1515 Candy Lane.

SPECIAL PROJECT FUND-CANDY LANE				
Account No. 729				
ITEMS OF EXPENDITURE	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 700,000.00
Misc. Receipts	-	-	-	-
SUB - TOTAL REVENUES	-	-	-	-
INTRA FUND TRANSFERS IN				
From Infrastructure Sales Tax	-	1,000,000.00	1,000,000.00	-
TOTAL REVENUES	-	1,000,000.00	1,000,000.00	-
ITEMS OF EXPENDITURE				
Construction/Eng.	-	300,000.00	300,000.00	-
Sidewalk South of Grant	-	-	-	170,000.00
Water Main Replacement	-	-	-	-
TOTAL EXPENSES	-	300,000.00	300,000.00	170,000.00
PROJECTED ENDING BALANCE	\$ -	\$ 700,000.00	\$ 700,000.00	\$ 530,000.00

BOND INFRASTRUCTURE FUND

In 2012, the City Council issued bonds for infrastructure purposes. This bond issue was \$7.5 mil.

These monies were expended by the required date.

BOND INFRASTRUCTURE FUND				
Account No. 115				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 4,166,281.50	\$ 1,469,430.50	\$ 1,541,493.12	\$ -
Interest	26,013.34	1,000.00	1,322.76	-
Misc. Receipts	-	-	1,729.00	-
TOTAL REVENUES	26,013.34	1,000.00	3,051.76	-
ITEMS OF EXPENDITURE				
Bank Charges	45.00	-	-	-
Street Microsurfacing	32,326.52	-	-	-
Full Depth Recycle	523,920.53	-	-	-
East St. - Wheeler to University	1,325,426.76	-	939.80	-
University Drive Improvements	53,037.39	-	-	-
Wigwam Hollow Bridge	409,300.22	-	80,132.58	-
White and McDonough	60,120.75	520,430.50	257,927.72	-
Chandler Street	-	-	-	-
Adams Street Improvements	83,469.95	950,000.00	1,205,544.78	-
Parking Lot - Train Depot	163,154.60	-	-	-
TOTAL EXPENSES	2,650,801.72	1,470,430.50	1,544,544.88	-
TRANSFERS OUT				
To Dwntrn Revitalization Fund	-	-	-	-
TOTAL EXPENSES	2,650,801.72	1,470,430.50	1,544,544.88	-
PROJECTED ENDING BALANCE	\$ 1,541,493.12	\$ -	\$ -	\$ -

GARBAGE COLLECTION / DISPOSAL FUND

The City's current contract for solid waste collection/disposal and recycling services runs October 1, 2007 through April 30, 2017. This city will not see an increase on our contracts this year.

Salaries- The cost of two employees to man the yard waste site Thursday thru Sunday, 6 months of the year.

Transfers to other funds The sum of \$50,563 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$27,500 to the Operations Dept. to help off set part of the Public Works' salaries related to the yard waste site. The City decided not to make a transfer to the IT Fund.

There will be a no rate increase this year.

GARBAGE COLLECTION / DISPOSAL FUND				
Account No. 210				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 74,784.60	\$ 61,464.10	78,461.29	\$ 48,885.29
Replacement Taxes	31,871.58	30,000.00	34,415.00	34,000.00
Interest	27.00	30.00	25.00	25.00
Various WM Stickers, Resale	2,273.50	1,800.00	2,500.00	2,000.00
Misc. Receipts	4,413.00	3,000.00	4,500.00	3,500.00
Monthly Fees	889,967.47	905,050.00	893,000.00	893,000.00
TOTAL REVENUES	928,552.55	939,880.00	934,440.00	932,525.00
ITEMS OF EXPENDITURE				
Part-time Salaries	10,982.88	11,840.00	11,075.00	12,135.00
FICA	840.09	905.00	905.00	905.00
Employee Insurance	215.45	184.00	188.00	185.00
Telephone	267.16	275.00	310.00	275.00
Contracts - Garbage Collection	583,252.34	592,704.00	590,000.00	590,000.00
Recycling	188,721.55	191,520.00	190,525.00	190,525.00
Yard Waste-"No Sticker"	20,653.04	35,168.00	49,380.00	35,168.00
Contr. To WIRC-paint/elec recycling	7,500.00	7,500.00	7,500.00	7,750.00
Maint of Moveable Equip	6,177.96	10,000.00	13,000.00	10,000.00
Various WM Stickers, Purchase	1,900.00	3,000.00	3,775.00	2,500.00
Yard Waste Center Operations	18,644.99	20,000.00	18,000.00	20,000.00
Bldg./Grnd./Fixed Equip Maint.	-	500.00	500.00	500.00
General Operating Expense	2,625.40	2,600.00	3,000.00	3,000.00
TOTAL EXPENSES	841,780.86	876,196.00	888,158.00	872,943.00
INTRA-FUND TRANSFERS OUT				
To IT Fund	10,000.00	10,000.00	-	-
To Operations Dept.-Salaries PW	27,500.00	27,500.00	27,500.00	27,500.00
To Operations Dept.-Materials	-	-	-	-
To General Corp.-Admin. B.O.	45,595.00	48,358.00	48,358.00	50,563.00
TOTAL TRANSFERS OUT	83,095.00	85,858.00	75,858.00	78,063.00
PROJECTED ENDING BALANCE	\$ 78,461.29	\$ 39,290.10	\$ 48,885.29	\$ 30,404.29

WATER FUND

Revenues deposited to the Water Fund are transferred out to meet the following:

\$2,306,145 to the Water O & M Fund to meet Water Department operating expenses

\$498,707 to the Water Bond and Interest Fund to meet debt service obligations

\$57,500 to the IMRF Fund for the six employees paid from Operations

\$10,000 to the IT Fund.

\$575,240 to the General Fund (10% of budget for the City Clerk, City Council, Building and Zoning and City Attorney, 25% for the Mayor and City Administrator and 35% of the Business Office) and includes the 1st and 2nd loan repayments of 4 (\$212,500) to repay the FY 14-15 \$425,000 loan that funded Phase 1 of the South Water tower Painting.

\$72,725 to the Insurance and Tort Judgements Fund to cover property and general liability expenses

\$637,230 to the Operations Department to defray part of the costs of the Public Works' director and secretary's salary and benefits, some of the underground line items, as well as six employees' salaries and benefits, who were transferred from water distribution to street operations plus 1/3 cost share. for a chipper being purchased by Operations.

There is a \$100,000 transfer-in from the sewer fund to pay for one half the new meters purchased.

This budget includes a \$2.00 debt service fee for improvements made to the water treatment plant. No rate increase is included in this budget.

WATER FUND REVENUES

Account No. 500

REVENUES	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 310,485.05	\$ 304,151.05	\$ 570,114.22	\$ 963,578.22
Interest	547.61	455.00	585.00	500.00
Colchester Wtr Project Reimb	2,310.00	2,310.00	2,310.00	-
CDAP Water Grant - Wtr. Main Constr.	-	-	-	-
Water Tower Painting Loan	-	1,000,000.00	719,345.00	183,880.00
FEMA Grant (clearwell project)	201,752.59	-	-	-
User Fee Collections	3,382,088.29	3,375,000.00	3,388,550.00	3,388,550.00
Service Fees	2,320.00	2,600.00	-	500.00
Meter Maint/Repair Fees	86,605.54	82,000.00	86,910.00	85,000.00
Debt Service Fee	-	138,960.00	123,970.00	138,960.00
Other Receipts	114,252.84	100,000.00	106,785.00	100,000.00
TOTAL REVENUES	3,789,876.87	4,701,325.00	4,428,455.00	3,897,390.00
TRANSFERS IN				
From General Fund (do to/from)	425,000.00	-	-	-
From Sewer Revenue Funds	125,000.00	112,500.00	100,000.00	100,000.00
From Water Deposits/Refunds	118.22	115.00	115.00	115.00
TOTAL BUDGETED REVENUES	4,339,995.09	4,813,940.00	4,528,570.00	3,997,505.00
INTRA FUND TRANSFERS OUT				
To Water O & M	2,517,001.92	3,001,116.00	2,659,495.00	2,306,145.00
To Bond and Interest Fund	439,380.00	499,970.00	439,380.00	498,707.00
To Water Sick and Vacation	-	-	-	-
TRANSFERS OUT				
To General Corp.	293,909.00	453,257.00	347,007.00	575,240.00
To IMRF	59,485.00	55,815.00	55,815.00	57,500.00
To IT Fund	10,000.00	15,000.00	15,000.00	10,000.00
To Insur. and Tort Judgments	67,590.00	43,344.00	43,344.00	72,725.00
To Operations Division	693,000.00	575,065.00	575,065.00	637,230.00
To Downtown Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	4,080,365.92	4,643,567.00	4,135,106.00	4,157,547.00
PROJECTED ENDING BALANCE	\$ 570,114.22	\$ 474,524.05	\$ 963,578.22	\$ 803,536.22

WATER FUND

This fund includes expenses incurred in the treatment and distribution of the City's potable water supply.

Professional Fees - This line will cover a service agreement for the PALL membrane filtration system (\$5,000), the membrane system air compressor service contract (\$4,500), cross connection survey (\$9,000), and NPDES permit fee.

Chemicals - There has been a significant increase in chemical usage due to the PALL membrane filtration system.

Building and Grounds - There is \$17,000 included for servicing the North Lake pump and motor which were last serviced in 2011.

Capital Equipment - There is \$50,000 budgeted for the purchase of a standby generator to operate the Reverse Osmosis Treatment System. The Caterpillar standby generator was not large enough to operate the R/O system, and a high service pump at the same time. It is only large enough to operate the PALL Membrane Filtration System, and a high service pump. The Cummins standby generator will operate the R/O system, but it must be stationed at Springlake to pump water to the surface water treatment operation.

Capital Improvement Projects - This \$139,000 includes the construction of stairs to the lime silo in the roof of the treatment plant (\$35,000), the replacement of the Clean in Place tank for the Reverse Osmosis System (\$25,000) and the purchase of two Solar Bee de-stratifiers for the Spring Lake Reservoir(\$79,000).

Pall Membrane System Parts - Pall has recommended certain parts be kept on hand for emergency repairs due to the lead time on receiving certain parts is too great.

Greenleaf Gravity Filter Rehabilitation - This \$100,000 is for the replacement of the underdrain system and media.

Water Tower Painting - This is for painting the inside of the South Water Tower (Phase II).

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 2,517,001.92	\$ 3,001,116.00	\$ 2,659,495.00	\$ 2,306,145.00
ITEMS OF EXPENDITURE				
Salaries - Regular - Treatment	\$ 308,784.69	332,550.00	340,600.00	348,940.00
Salaries - Overtime -Treatment	46,107.65	45,000.00	42,760.00	45,000.00
Salaries - Part Time - Treatment	9,399.87	9,750.00	8,000.00	10,660.00
IMRF	49,570.09	44,750.00	45,375.00	47,225.00
FICA	27,531.34	28,875.00	29,775.00	30,120.00
Life/Unemployment Ins.	2,408.80	2,415.00	2,415.00	2,080.00
Deferred Compensation	880.64	910.00	970.00	935.00
Safety Equip./Uniform Exp. - Treat.	4,394.29	7,500.00	7,500.00	7,500.00
Travel/Training/Cont. Ed. - Treat.	1,121.36	2,000.00	2,000.00	2,000.00
Drug and Alcohol Testing	606.75	600.00	600.00	600.00
Assoc. Dues and Memberships	1,144.50	1,000.00	1,000.00	1,000.00
Engineering - Incidental	1,968.00	2,000.00	2,000.00	2,000.00
Office Supplies	958.82	1,500.00	1,500.00	1,500.00
Office Equipment/Furnishings	83.85	1,000.00	1,000.00	1,000.00
Advertising	997.61	1,000.00	1,000.00	1,000.00
Publications/Printing	1,086.08	2,000.00	2,000.00	2,000.00
Postage	772.81	1,500.00	1,500.00	1,500.00
Telephone	5,872.94	5,800.00	5,800.00	5,800.00
Utilities	150,899.41	200,000.00	155,000.00	165,000.00
Computer Software/Support/Maint.	4,196.47	5,000.00	5,625.00	5,000.00
Professional Fees	37,304.00	20,000.00	20,000.00	20,000.00
Equipment Loan/Lease	792.60	1,000.00	1,000.00	1,000.00
Macomb Park District Support	60,899.13	-	-	-
Dam Inspection/Repair	6,954.90	24,000.00	22,500.00	2,500.00
Meter Upgrade/Repair/Supply	256,899.60	200,000.00	200,000.00	200,000.00
Maint. of Licensed Vehicles-Treat.	1,004.93	1,500.00	1,500.00	1,500.00
Maint. of Radio/Vehicular Equip.	300.00	500.00	500.00	500.00
Gasoline/Fuel - Treatment	4,826.39	4,536.00	3,400.00	4,080.00
JULIE Expense	2,817.76	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment - Treat.	3,967.02	3,000.00	3,000.00	3,000.00
Hand Tools - Small Equip. - Treat.	2,698.72	2,500.00	4,000.00	4,000.00
Chemicals	451,563.33	550,000.00	475,000.00	500,000.00
Chemical Equipment/Repairs	14,537.76	30,000.00	10,000.00	10,000.00
Lab Tests and Equipment	45,761.98	50,000.00	50,000.00	50,000.00
Sludge Disposal	64,834.00	80,000.00	64,170.00	65,000.00
Bldg./Grnds./Fixed Equip. - Treat	135,963.79	130,000.00	139,000.00	157,000.00
Transfer to Health Trust	93,655.92	108,930.00	111,215.00	123,630.00
Scada system Upgrade/Maint.	25,315.38	-	25,000.00	10,000.00
PALL Membrane System Parts	51,687.98	10,000.00	25,000.00	25,000.00
Greenleaf Filtration System	-	-	-	100,000.00
Inter Connect - West Prairie	17,752.85	-	-	-
Water Tower Painting	457,979.50	1,000,000.00	755,955.00	134,075.00
Clear Well Piping Mod.	57,228.55	-	-	-
Springlake Capital Improvements	11,000.00	-	-	-
General Operating Expense	20,895.86	20,000.00	25,000.00	\$ 20,000.00
Capital Equipment	71,574.00	65,000.00	61,835.00	\$ 50,000.00
Capital Improvements	-	-	-	139,000.00
TOTAL EXPENSES	2,517,001.92	3,001,116.00	2,659,495.00	2,306,145.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

WATER SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves associated with the accrued benefit time including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

The funding goal is \$40,000. This amount will be reviewed on an annual basis to determine its sufficiency based on work force demographics and information related to individual employee retirement plans.

WATER SICK AND VACATION PAY FUND							
Account No. 510							
REVENUES		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$ 40,000.00
INTRA FUND TRANSFER IN From Water Revenue Funds		-		-		-	-
TOTAL REVENUES		-		-		-	-
ITEMS OF EXPENDITURE							
Sick and Vacation Pay		-		-		-	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$ 40,000.00

WATER DEPRECIATION FUND

Depreciation accounts are established to ensure a certain percentage of the maximum annual debt service agreements.

WATER DEPRECIATION FUND							
Account No. 530							
REVENUES		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	187,010.00	\$	187,010.00	\$	187,010.00	\$ 187,010.00
INTRA FUND TRANSFER IN From Water Revenue Funds		-		-		-	-
TOTAL REVENUES		-		-		-	-
ITEMS OF EXPENDITURE Bldg./Grounds/Fixed Equip.		-		-		-	-
INTRA FUND TRANSFER OUT To Water Fund		-		-		-	-
TOTAL EXPENDITURES		-		-		-	-
PROJECTED ENDING BALANCE	\$	187,010.00	\$	187,010.00	\$	187,010.00	\$ 187,010.00

WATER BOND AND INTEREST FUND

In 2008, the city issued General Obligation Bonds in the amount of \$3,500,000 to make improvements to the membrane filtration system at the water plant. This is a twenty year bond, due in April, 2028.

The IEPA loan for the construction of the Reverse Osmosis project is a twenty year loan, due 2024.

The IEPA loan for the THM project is a twenty year loan, due 2030.

An application was made for an IEPA loan for exterior painting of the South Water Tower (\$1,000,000) in FY 15-16.

WATER BOND AND INTEREST FUND					
Account No. 520					
REVENUES		FY 14-15 Actual		FY 15-16 Budget	
				Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	12,530.39	\$	17,965.39	\$
				12,071.99	13,131.99
INTRA FUND TRANSFERS IN					
From Water Surplus Funds		439,380.00		499,970.00	439,380.00
					498,707.00
TOTAL REVENUES		439,380.00		499,970.00	439,380.00
					498,707.00
ITEMS OF EXPENDITURE					
Trust Manangement Fees		515.00		515.00	515.00
Series 2008-A Bonds		13,776.76		271,895.00	271,895.00
IEPA - RO Loan		142,833.17		131,060.00	131,060.00
THM Loan		34,849.30		34,850.00	34,850.00
IEPA Water Tower Loan		247,864.17		62,140.00	-
					62,140.00
TOTAL EXPENSES		439,838.40		500,460.00	438,320.00
					498,707.00
INTRA FUND TRANSFERS OUT		-		-	-
					-
PROJECTED ENDING BALANCE		12,071.99	\$	17,475.39	\$
				13,131.99	13,131.99

WATER BOND AND INTEREST RESERVE					
Account No. 525					
		FY 14-15 Actual		FY 15-16 Budget	
				Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	165,999.93	\$	165,999.93	\$
				165,999.93	165,999.93
Intra Transfer In	\$	-	\$	-	\$
				-	-
TOTAL REVENUES		-		-	-
					-
INTRA FUND TRANSFERS OUT					
To Water Fund		-		-	-
					-
TOTAL EXPENSES		-		-	-
					-
PROJECTED ENDING BALANCE	\$	165,999.93	\$	165,999.93	\$
				165,999.93	165,999.93

SEWER FUND

Monies deposited to the Sewer Revenue Fund are transferred out to meet the following expenses.

\$3,742,353 to the Sewer O & M Fund to meet Department operating expenses

\$180,000 to the Sewer Bond and Interest Fund to meet debt service obligations.

\$14,825 to the Sewer Sick and Vacation Fund to meet retirement obligations.

\$322,740 to the General Fund (10% of budget for the City Clerk, City Council, Building and Zoning and City Attorney, 25% for the Mayor and City Administrator and 35% of the Business Office)

\$10,000 will be transferred to the IT Fund.

\$100,000 to the Water Revenue Fund to cover one half the budgeted costs of planned meter upgrades.

\$36,025 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$73,700 to the Street Fund to defray part of the costs of the Public Works Director and secretary's salaries and benefits plus 1/3 cost share of a chipper purchased by Operations.

This budget includes a \$2.00 debt service fee for improvements made to the sewer collection system. A percent increase on the sewer user fee is not included in this budget.

SEWER FUND REVENUES

Account No. 600

REVENUES	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,373,843.32	\$ 548,982.32	\$ 613,069.27	\$ 352,244.27
Replacement Tax-Swr Chlor	989.80	900.00	1,069.00	\$ 1,000.00
Interest	383.87	300.00	475.00	400.00
Lab Test Fees	9,260.00	6,200.00	10,500.00	10,000.00
FEMA - Swr Washout Project	-	-	15,450.00	-
IEPA Loan - Plant Improv.	-	2,560,000.00	500,000.00	2,500,000.00
SEDAC Grant - Energy Efficiency	-	-	-	150,000.00
Sewer User Fees	1,833,914.76	1,820,000.00	1,830,000.00	1,830,000.00
Debt Service Fees	-	132,000.00	119,925.00	132,000.00
Service Fees	1,570.80	500.00	225.00	200.00
Other Receipts	44,152.49	30,000.00	37,980.00	30,000.00
SUBTOTAL	1,890,271.72	4,549,900.00	2,515,624.00	4,653,600.00
TRANSFERS IN				
From Sales Tax InfraStructure	-	-	-	175,000.00
From Water Deposits/Refunds	75.58	70.00	70.00	70.00
TOTAL REVENUES	1,890,347.30	4,549,970.00	2,515,694.00	4,828,670.00
INTRA-FUND TRANSFERS OUT				
To Sewer O & M	2,086,287.35	3,715,645.00	2,250,430.00	3,742,353.00
To Sewer Bond and Interest	-	160,375.00	-	180,000.00
To Sewer Sick and Vacation	31,425.00	-	15,865.00	14,825.00
To Storm Sewer Fund	-	-	-	-
TRANSFERS OUT				
To General Corp.	293,909.00	307,007.00	307,007.00	322,740.25
To IT Fund	10,000.00	10,000.00	10,000.00	10,000.00
To Water Revenue Funds	125,000.00	112,500.00	100,000.00	100,000.00
To Street Fund	68,220.00	58,450.00	58,450.00	73,700.00
To Insur. and Tort Judge.	36,280.00	34,767.00	34,767.00	36,025.00
To Downtown Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	2,651,121.35	4,398,744.00	2,776,519.00	4,479,643.25
PROJECTED ENDING BALANCE	\$ 613,069.27	\$ 700,208.32	\$ 352,244.27	\$ 701,271.02

SEWER FUND

This fund includes expenses incurred in the collection and treatment of the City's Waste Water System

Safety Equip./Uniform Exp. This line item is used to pay safety allowances per the union contract as well as other safety equipment.

Lab Tests/Equip. This line item includes the purchase of any lab related equipment and outside services for lab testing.

Redzone Payment This line item is for a contract to televise all City sanitary sewer mains and put the information on a data base that is categorized and retrievable. The cost is \$359,898, payable over five years, without interest. This will be the last year of the contract.

Capital Equipment This includes \$7,000 for a Julie Locator and \$8,000 for a Lab Autoclave.

Waste Water Treatment Plant Improvements These plans include: new blowers, air piping, valves, filter rehabilitation and a SCADA system. This is a \$2,099,683 project.

Collection System Repairs This line item is intended to pay for unplanned sewer repairs such as broken sewer lines and repair of streets for damaged sewers and incidental point repairs.

Capital Improvements These plans include: River Run Lift Station Replacement (\$350,000), Grant St. Lift Station (\$65,000) Upgrades, Grant St. Impellar replacement (\$8,000) and Filter Building Lighting Upgrades (\$10,000).

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
INTRA FUND TRANSFERS IN				
From Sewer Revenue Funds	\$ 2,086,287.35	\$ 3,715,645.00	\$ 2,250,430.00	\$ 3,742,353.00
ITEMS OF EXPENDITURE				
Salaries - Regular	267,876.88	276,200.00	268,410.00	253,140.00
Salaries - Overtime	13,137.29	18,000.00	12,500.00	15,000.00
Salaries - Part Time	8,687.25	9,750.00	1,655.00	9,750.00
IMRF	96,849.68	34,775.00	34,090.00	33,350.00
FICA	22,394.27	22,510.00	21,550.00	21,490.00
Life/Unemployment Ins.	2,095.25	2,100.00	2,000.00	1,800.00
Deferred Compensation	605.01	1,045.00	855.00	660.00
Travel/Training/Continuing Ed.	4,573.12	4,000.00	2,500.00	4,000.00
Safety Equip/Uniform Exp	6,545.78	7,500.00	8,500.00	7,500.00
Drug and Alcohol Testing	419.00	400.00	600.00	400.00
Assoc. Dues/Memberships	206.50	210.00	215.00	210.00
Engineering- Incidental	-	-	-	-
Office Supplies	1,070.19	1,000.00	500.00	800.00
Office Equip./Furnishings (N.C.)	2,492.52	600.00	300.00	600.00
Advertising	2,416.35	400.00	400.00	400.00
Publications/Printing	82.00	-	-	-
Postage	1,208.91	600.00	750.00	1,200.00
Telephone	2,953.87	3,500.00	4,000.00	3,500.00
Utilities	192,237.98	200,000.00	185,000.00	180,000.00
Computer Software/Support/Maint.	-	300.00	300.00	300.00
Professional Fees	19,970.00	18,500.00	21,050.00	18,500.00
Maintenance of Vehicles	28,035.39	25,000.00	20,000.00	25,000.00
Maint. of Radio/Vehicular Equip.	300.00	400.00	300.00	300.00
Gasoline/Fuel	13,885.90	14,000.00	9,000.00	10,800.00
JULIE Expense	2,595.68	5,000.00	3,000.00	5,000.00
Maint. of Movable Equipment	3,403.40	3,500.00	3,000.00	3,000.00
Hand Tools	4,996.48	5,000.00	5,000.00	8,000.00
Chemicals	16,208.36	25,000.00	25,000.00	20,000.00
Lab Tests/Equip.	22,155.21	20,000.00	20,000.00	20,000.00
Sludge Disposal	68,838.98	99,000.00	79,235.00	99,000.00
Bldg./Grnds./Fixed Equip. Maint.	86,218.98	100,000.00	90,800.00	100,000.00
Lift Station Maintenance	42,739.98	35,000.00	45,000.00	40,000.00
Transfer to Health Trust	94,694.16	119,355.00	102,605.00	123,990.00
General Operating Expense	15,546.85	28,000.00	14,000.00	15,000.00
Redzone Payment	71,979.60	72,000.00	71,980.00	71,980.00
Capital Improvement Projects	-	108,000.00	110,685.00	433,000.00
Headworks	509,839.51	-	-	-
Lamoine Vig/Wigwm Swr Projects	188,805.55	-	-	-
Lamoine Vig/Wigwam Swr Proj. Ph II	-	-	-	-
Waste Water Treatmnt Plnt. Improv.	87,799.83	2,406,000.00	1,034,000.00	2,099,683.00
Sewer Washout Project	48,626.99	-	-	-
Sewer System Repairs	9,205.45	30,000.00	30,000.00	50,000.00
Sewer & Manhole Linings	87,474.00	-	-	50,000.00
Capital Equipment	37,115.20	19,000.00	21,650.00	15,000.00
TOTAL EXPENSES	2,086,287.35	3,715,645.00	2,250,430.00	3,742,353.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

SEWER BOND AND INTEREST

The City will make required payments for the new IEPA loan (\$2,560,000) for the Waste Water Treatment Plant Improvements.

SEWER BOND AND INTEREST FUND					
Account No. 620					
REVENUES		FY 14-15 Actual		FY 15-16 Budget	
				Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		-		160,375.00	180,000.00
ITEMS OF EXPENDITURE					
IEPA Loan-Plant Improvements		-		160,375.00	180,000.00
Trust Mngmt Fees		-		-	-
TOTAL EXPENSES		-		-	180,000.00
PROJECTED ENDING BALANCE	\$	-	\$	-	\$

SEWER SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves associated with the accrued benefit time including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

The funding goal is \$40,000. This amount will be reviewed on an annual basis to determine its sufficiency based on work force demographics and information relating to individual employee retirement plans.

SEWER SICK AND VACATION PAY					
Account No. 610					
REVENUES		FY 14-15 Actual		FY 15-16 Budget	
				Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		31,425.00		-	14,825.00
TOTAL REVENUES		71,425.00		40,000.00	57,173.08
ITEMS OF EXPENDITURE					
Sick and Vacation Pay		29,076.92		-	17,173.08
PROJECTED ENDING BALANCE	\$	42,348.08	\$	40,000.00	\$

STORM SEWER FUND

This fund was created in FY 12-13 for the maintenance and construction of storm sewers.

Construction - \$180,000 will be for the repair of a line at the Haeger Pottery property on W. Calhoun St..

A transfer from the Sales Tax Infrastructure Fund is scheduled annually in the amount of \$50,000

STORM SEWER FUND									
Account No. 615									
			FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16		FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$		132,275.40	\$	182,275.40	\$	135,900.00	\$	177,595.00
TRANSFER IN									
From Sales Tax Fund			50,000.00		50,000.00		50,000.00		50,000.00
INTRA FUND TRANSFERS IN									
From Sewer Fund			-		-		-		-
TOTAL REVENUES			50,000.00		50,000.00		50,000.00		50,000.00
EXPENDITURES									
Lining of Pipes-Sewer			46,375.00		-		-		-
Lining of Pipes-Storm Sewer			-		-		-		-
Construction			-		-		8,305.00		180,000.00
TOTAL EXPENDITURES			46,375.00		-		8,305.00		180,000.00
PROJECTED ENDING BALANCE	\$		135,900.40	\$	232,275.40	\$	177,595.00	\$	47,595.00

MOTOR FUEL TAX FUND

All Illinois municipalities receive a portion of the State Motor Fuel Tax (MFT). These monies are allocated according to population. The use of MFT funds is regulated by the Illinois Department of Transportation in accordance with state statute. These monies are generally available for the construction and maintenance of municipal streets.

In FY 2016-17, the City has budgeted \$672,500 for labor, equipment and materials for street maintenance activities from Motor Fuel Tax revenues .

MOTOR FUEL TAX FUND (MFT)				
Account No. 730				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 599,200.74	\$ 658,265.74	\$ 661,010.85	\$ 505,775.85
Interest Income	97.19	90.00	235.00	200.00
MFT Allotments	507,044.56	500,000.00	520,000.00	550,000.00
Misc Receipts	194,153.71	20,000.00	20,000.00	20,000.00
TOTAL REVENUES	701,295.46	520,090.00	540,235.00	570,200.00
ITEMS OF EXPENDITURE				
Utilities (Traffic Signals)	2,277.40	2,500.00	3,970.00	2,500.00
Mtc. of Bldgs, Grnds, Fixed Equip.	2,735.44	7,500.00	6,500.00	5,000.00
Salt	123,318.93	130,000.00	128,000.00	110,000.00
Signs	11,153.58	15,000.00	12,000.00	10,000.00
Engineering Wigwam Hollow Bridge	-	-	-	-
TOTAL EXPENSES	139,485.35	155,000.00	150,470.00	127,500.00
TRANSFERS OUT				
To Street Dept. (Labor/Equip)	500,000.00	545,000.00	545,000.00	545,000.00
TOTAL TRANSFERS OUT	500,000.00	545,000.00	545,000.00	545,000.00
PROJECTED ENDING BALANCE	\$ 661,010.85	\$ 478,355.74	\$ 505,775.85	\$ 403,475.85

HOTEL/MOTEL TAX FUND (BED TAX)

A five percent (5%) tax is imposed on persons engaged in the business of operating hotels and motels in the city of Macomb. The tax is levied on the gross rentals charged for overnight accommodations. These monies may be expended solely to promote tourism and conventions in Macomb and to attract non resident visitors to the community.

The city has an agreement with the Macomb Area Convention and Visitors Bureau to pay them monthly, 80% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$185,619 for FY 16-17.

This fund supports the City Downtown Development Office and will be transferring \$32,000 to that fund.

The annual fireworks display will be paid for directly from this fund \$14,000.00.

Community Projects - This fund will contribute \$4,500 to a dog show in July and \$3,000 to the Macomb Balloon Rally.

HOTEL / MOTEL TAX FUND				
Account No. 410				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 53,609.33	\$ 56,944.33	\$ 48,258.78	\$ 31,477.40
Hotel/Motel Bed Tax	228,786.37	235,000.00	235,500.00	240,000.00
Interest	16.00	20.00	20.00	20.00
TOTAL REVENUES	228,802.37	235,020.00	235,520.00	240,020.00
ITEMS OF EXPENDITURE				
MACVB Payments	183,565.29	184,146.38	184,146.38	185,619.55
MACC Payments	22,945.66	-	-	-
Fireworks	-	14,000.00	13,390.00	14,000.00
Community Projects	5,341.97	1,000.00	9,350.00	7,500.00
TOTAL EXPENSES	211,852.92	199,146.38	206,886.38	207,119.55
INTRA FUND TRANSFERS OUT				
To General Corporate Fund	22,300.00	23,500.00	11,750.00	-
To Downtown Development Office	-	33,665.00	33,665.00	32,000.00
TOTAL INTRA FUND TRANSFERS OUT	22,300.00	57,165.00	45,415.00	32,000.00
PROJECTED ENDING BALANCE	\$ 48,258.78	\$ 35,652.95	\$ 31,477.40	\$ 32,377.85

ILLINOIS MUNICIPAL RETIREMENT FUND

All city employees working in excess of 1,000 hours per year (except police officers and fire fighters) are covered by the Illinois Municipal Retirement Fund (IMRF). The current rate for IMRF is 12.30%, which is a 1.23% increase over the last year. Elected officials may elect to join IMRF. Monies in this fund are also used to cover the city's FICA contributions, (currently 7.65%) for covered employees. The city levies property taxes to cover a portion of its IMRF/FICA contributions; an additional 12.15% (4.5% for IMRF and 7.65% for FICA) is withheld from employee wages. IMRF costs related to the water and sewer funds are expensed in those funds.

Rates since 2011 are shown below.

2011 IMRF Rate:	17.03%	2014 IMRF Rate:	14.31%
2012 IMRF Rate:	16.60%	2015 IMRF Rate:	12.15%
2013 IMRF Rate:	15.57%	2016 IMRF Rate:	12.30%

Due to the economic downturn in 2009, IMRF funds suffered a significant loss, causing rates to increase significantly in 2010. Rates slowly declined over the last 5 years and leveled off with the 2016 rate. IMRF reported extremely poor return on investments for 2015 and is expecting a rate increase for the next fiscal year.

Six employees were shifted into the street operation division in FY 12-13.

ILLINOIS MUNICIPAL RETIREMENT FUND							
Account No. 420							
SOURCE OF FUNDS		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	221,022.29	\$	248,257.29	\$	258,075.87	\$ 360,090.87
Property Taxes - IMRF		283,837.07		303,000.00		299,644.00	208,215.00
Property Taxes - FICA		204,751.07		205,000.00		206,641.00	50,000.00
Interest		126.68		100.00		100.00	100.00
Replacement Prop. Taxes		14,815.00		14,815.00		14,815.00	14,815.00
SUB-TOTAL REVENUES		503,529.82		522,915.00		521,200.00	273,130.00
TRANSFERS IN							
From Water Fund		59,485.00		55,815.00		55,815.00	57,500.00
TOTAL REVENUES		563,014.82		578,730.00		577,015.00	330,630.00
ITEMS OF EXPENDITURE							
City's FICA		187,904.45		209,580.00		205,000.00	218,000.00
City's IMRF		338,056.79		423,550.00		270,000.00	270,000.00
TOTAL EXPENSES		525,961.24		633,130.00		475,000.00	488,000.00
PROJECTED ENDING BALANCE	\$	258,075.87	\$	193,857.29	\$	360,090.87	\$ 202,720.87

INFORMATIONAL TECHNOLOGY FUND

Monies will be transferred from the General Fund, Water, Sewer and Garbage Funds to sustain a workable balance.

This fund will not only be used for expenses related to computer technician services, but also computer equipment for several city departments.

Salaries/Benefits \$33,600 is budgeted for contracted computer technicians/consultants.

Computer Hardware \$11,875 is for purchasing computers, printers, etc. for City departments. The scheduled purchases are 1 computer each; Fire Dept., Public Works, Community Dev. Ofc., Attorney Ofc. and the Business Ofc. and 3 computers with dual monitors for the Police Dept. This line item also purchases PoE switch replacements in addition to basic consumables.

Software Hardware \$1,270 is budgeted for the renewal of the Sophos anti-virus software.

INFORMATIONAL TECHNOLOGY FUND (IT)				
Account No. 460				
REVENUES	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 37,711.56	\$ 42,222.56	\$ 42,500.52	\$ 90,665.52
INTRA-FUND TRANSFERS IN				
From Gen. Corp. Fund	50,000.00	35,000.00	100,000.00	20,000.00
From Garbage Fund	10,000.00	10,000.00	-	-
Misc Receipts	-	-	-	-
TRANSFERS IN				
From Water Fund	10,000.00	15,000.00	15,000.00	10,000.00
From Sewer Fund	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL REVENUES	80,000.00	70,000.00	125,000.00	40,000.00
ITEMS OF EXPENDITURE				
Salaries/Benefits	33,600.00	33,600.00	33,600.00	33,600.00
Telephone-Shoretel Support	5,859.00	6,000.00	5,860.00	6,000.00
Computer Hardware	13,936.94	23,750.00	16,750.00	11,875.00
Computer Software/Internet	1,765.00	1,250.00	1,915.00	2,410.00
GIS - Low Flight Photos/Equipment	-	17,000.00	18,710.00	8,000.00
General Operating Exp.	44.10	-	-	-
Capital Outlay	20,006.00	-	-	-
TOTAL EXPENDITURES	75,211.04	81,600.00	76,835.00	61,885.00
PROJECTED ENDING BALANCE	\$ 42,500.52	\$ 30,622.56	\$ 90,665.52	\$ 68,780.52

PUBLIC TRANSPORTATION GRANT

The public transportation program receives operating assistance and capital assistance funding from the Illinois Department of Transportation (IDOT). The total public transportation revenue during FY17 is projected to be \$5,248,000. This revenue includes \$2,500,000 for operating assistance and \$2,697,000 for capital projects. Operating assistance revenue will be used to provide fixed route bus service in Macomb and demand response door-to-door service in Macomb and McDonough County. The City will use operating assistance revenue to contract with local provider agencies, including Bridgeway and Go West Transit. The Western Illinois Regional Council will provide administrative and management support. The City will use the capital assistance revenue for the construction of bus shelters, pads and benches at 12 high traffic bus stops throughout the Macomb community, and for the purchase of 7 large transit buses.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 392,265.47	\$ 392,315.47	\$ 658,394.06	\$ 663,494.06
Public Trans. Grants-Operations	2,253,824.60	2,565,000.00	2,340,000.00	2,500,000.00
Public Trans. Grants-Capital	-	3,432,000.00	880,000.00	2,697,000.00
Misc. Receipts	47,943.40	40,000.00	45,000.00	50,000.00
Interest	532.61	1,000.00	1,000.00	1,000.00
INTRAFUND TRANSFERS IN				
From General Corporate	-	-	-	-
TOTAL REVENUES	2,302,300.61	6,038,000.00	3,266,000.00	5,248,000.00
ITEMS OF EXPENDITURE				
Route Match Comp Software Lease	-	18,000.00	-	-
Architect/Eng. Vehicle Maint.	2,014.11	5,000.00	5,000.00	-
Transportation Facility - A & E	12,201.88	-	12,000.00	15,000.00
Interest Payments	-	1,000.00	1,000.00	1,000.00
Demand Resp.Serv. Providers	337,441.32	521,000.00	600,000.00	675,000.00
Fixed Route Serv. Providers	716,542.55	940,000.00	955,000.00	1,000,000.00
Central Dispatching Costs	163,080.00	160,000.00	40,000.00	-
Management Costs	170,472.93	148,955.00	175,000.00	175,000.00
Capital Outlay-Buildings	-	-	-	-
Capital Outlay-Equipment	117,159.57	3,255,000.00	750,000.00	2,682,000.00
Vehicle Maint. Construction	-	-	120,000.00	-
Transportation Facility Constr.	-	172,000.00	-	-
Audit Expense	2,800.00	3,000.00	2,900.00	3,000.00
General Operating Exp	514,459.66	800,000.00	600,000.00	662,000.00
Bld./Grounds Maint	-	10,000.00	-	-
TOTAL EXPENSES	2,036,172.02	6,033,955.00	3,260,900.00	5,213,000.00
PROJECTED ENDING BALANCE	\$ 658,394.06	\$ 396,360.47	\$ 663,494.06	\$ 698,494.06

INSURANCE AND TORT JUDGMENTS FUND

The City of Macomb established this fund in 1988 to pay for property/liability insurance, workers' compensation insurance and other insurance claims and judgments against the city. Revenues are principally derived from property taxes and transfers from the Water and Sewer Surplus Funds. The insurance and tort judgments property tax levy may be set at whatever rate is necessary to pay insurance or self-insurance costs, create reserves and pay judgments or settlements.

INSURANCE AND TORT JUDGMENTS FUND				
Account No. 705				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ 44,299.60	\$ 44,299.60	\$ -
Property Taxes	64,716.60	89,500.00	88,706.00	100,500.00
Misc. Income	27,746.57	1,000.00	10,000.00	10,000.00
Interest	6.98	5.00	5.00	50.00
TOTAL EST. COLLECTIONS	92,470.15	90,505.00	98,711.00	110,550.00
TRANSFERS IN				
From Sewer Revenue Funds	36,280.00	34,767.00	34,767.00	36,025.00
From Water Revenue Funds	67,590.00	43,344.00	43,344.00	72,725.00
INTRA-FUND TRANSFER IN				
From General	552,476.77	409,699.40	394,663.40	417,900.00
TOTAL REVENUES	748,816.92	578,315.40	571,485.40	637,200.00
ITEMS OF EXPENDITURE				
Property/GL Insurance	277,294.15	281,275.00	275,605.00	288,400.00
Worker's Comp. Insurance	397,987.13	331,340.00	320,180.00	333,800.00
Claims, Judgments, Deductibles	29,236.04	10,000.00	20,000.00	15,000.00
TOTAL EXPENSES	704,517.32	622,615.00	615,785.00	637,200.00
PROJECTED ENDING BALANCE	\$ 44,299.60	\$ -	\$ -	\$ -

GIFT FUND

The City of Macomb receives donations for the care, maintenance and improvement of properties at Oakwood Cemetery and Chandler Park. These monies are typically invested with the earnings used to pay the cost of such care and maintenance. Total cash and investments in the fund amount to about \$60,000.

1. About \$7,200 is held for the general care, maintenance and/or improvements of Chandler Park. These monies originated from the sale of right-of-way to IDOT for the highway improvement. These funds are unrestricted and may be used as the City Council directs.
2. Assets in the Gus Schaeffer/Chandler Park account totals \$12,241. These monies were inherited by the city with the stipulation that they be invested and the interest (currently \$8,600) be for use in Chandler Park.
3. Donations for tree planting at the city's discretion, are held in this account.
4. The remaining funds are held in accounts that are dedicated for various uses at Oakwood Cemetery. Some are restricted to certain purposes; others are unrestricted as long as they are expended for the care, upkeep and/or maintenance of cemetery buildings and grounds.

GIFT FUNDS				
Account No. 760				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
BEGINNING BALANCE	\$ 61,063.97	\$ 64,615.97	\$ 64,291.39	\$ 61,645.39
Interest	63.42	60.00	63.00	65.00
Bequests	1,000.00	-	-	-
Tree Planting Donations	4,837.00	600.00	3,141.00	600.00
TOTAL REVENUES	5,900.42	660.00	3,204.00	665.00
ITEMS OF EXPENDITURE				
Bldgs Grounds and Fixed Equip	-	-	-	-
Tree Plantings	2,428.00	1,200.00	5,000.00	2,000.00
General Operating Expense	245.00	185.00	850.00	200.00
TOTAL EXPENSES	2,673.00	1,385.00	5,850.00	2,200.00
PROJECTED ENDING BALANCE	\$ 64,291.39	\$ 63,890.97	\$ 61,645.39	\$ 60,110.39

PEG FUND

This fund is used for the purchase of equipment used for videotaping and airing governmental and educational programming on channel 15.

PEG FUND							
Account No 805							
SOURCE OF FUNDS		FY 14-15 Actual		FY 15-16 Budget		Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$	2,383.32	\$	2,383.32	\$	2,383.32	\$ 2,383.32
REVENUES							
PEG Access Fee	\$	-	\$	-	\$	-	\$ -
INTRA FUND TRANSFER IN From General Corp.		-		-		-	-
TOTAL REVENUE		-		-		-	-
ITEMS OF EXPENDITURE							
Office Equip./Furnishings		-		-		-	-
Broadcasting Equipment		-		-		-	-
General Operating Expense		-		-		-	-
TOTAL EXPENSES		-		-		-	-
INTRA-FUND TRANSFER OUT To General Fund		-		-		-	-
PROJECTED ENDING BALANCE	\$	2,383.32	\$	2,383.32	\$	2,383.32	\$ 2,383.32

FIRE PENSION FUND

A full-time fire fighter with at least 20 years of service at age 50 qualifies for a pension equal to one-half of their monthly salary at retirement. The monthly pension increases for all service time in excess of 20 years. Fire Fighters hired after January 1, 2011, must be age 55 to qualify for 50% of their salary at retirement. If not age 55, there is a 1/2% penalty for each month before their 55th birthday.

Pension liabilities are funded from the following sources of revenue:

1. Property Taxes
2. Replacement Taxes
3. Monthly withholdings from fire fighter salaries
4. Interest earned on invested assets

The Fire Pension Fund is governed by a Board of Trustees that holds the authority to control and manage the fund, to enforce contributions from fire fighters, to hear applications for and order payments from the fund, and to invest funds.

Actuarial Funding has continued to decline the past few years. The pension fund is still in a fairly strong financial position.

FIRE PENSION FUND				
Account No. 740				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,203,626.26	\$ 9,272,936.25	\$ 9,450,336.96	\$ 9,992,901.96
Interest/Dividends	215,948.57	210,000.00	235,495.00	220,000.00
Payroll Deduction	109,959.14	112,750.00	112,590.00	114,000.00
Employer Contr. (Replace Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	554,226.98	400,000.00	856,227.00	600,000.00
Misc Receipts	-	-	-	-
TRANSFERS IN				
From General Corp	457,938.99	491,280.00	483,008.00	477,901.00
TOTAL REVENUES	1,354,988.68	1,230,945.00	1,704,235.00	1,428,816.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	59,088.84	70,000.00	71,100.00	70,000.00
Retired Firemen Pensions	875,102.09	912,215.00	883,920.00	909,425.00
Disability Payments	88,421.96	90,280.00	89,975.00	91,520.00
Widows Pensions	77,719.68	77,720.00	105,675.00	105,675.00
Claims and Refunds	-	-	-	-
Admin. Exp. - Audit/Actuary	7,945.41	11,000.00	11,000.00	11,000.00
TOTAL EXPENSES	1,108,277.98	1,161,215.00	1,161,670.00	1,187,620.00
PROJECTED ENDING BALANCE	\$ 9,450,336.96	\$ 9,342,666.25	\$ 9,992,901.96	\$ 10,234,097.96

POLICE PENSION FUND

A full-time police officer with at least 20 years service at age 50 qualifies for a pension equal to one-half of their monthly salary at retirement. The monthly pension increases for all service time in excess of 20 years. Police Officers hired after January 1, 2011, must be age 55 to qualify for 50% of their salary at retirement. If not age 55, there is a 1/2% penalty for each month before their 55th birthday.

Pension liabilities are funded from the following sources of revenue:

1. Property Taxes
2. Replacement Taxes
3. Monthly withholdings from police officer salaries
4. Interest earned on invested assets

The Police Pension Fund is governed by a five member Board of Trustees. 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.

Actuarial funding has continued to decline the past few years. The pension fund is still in a fairly strong financial position.

POLICE PENSION FUND				
Account No. 750				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,893,410.25	\$ 10,190,233.25	\$ 10,398,100.98	\$ 10,252,853.98
Interest/Dividends	265,493.76	260,000.00	281,600.00	280,000.00
Payroll Deduction	159,001.00	163,000.00	156,850.00	157,000.00
Employer Contr (Replace Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	818,551.48	400,000.00	168,000.00	400,000.00
Misc Receipts	34,295.55	-	595.00	-
TRANSFERS IN				
From General Corp	497,813.97	508,170.00	499,375.00	793,744.00
TOTAL REVENUES	1,783,613.76	1,339,628.00	1,114,878.00	1,639,202.00
ITEMS OF EXPENDITURE				
Trustee/Management Fees	67,867.59	70,000.00	70,000.00	70,000.00
Retired Police Pensions	930,597.23	994,265.00	995,455.00	1,024,865.00
Widow's Pensions	46,922.43	47,040.00	47,040.00	47,040.00
Disability Payments	142,333.81	81,615.00	108,730.00	109,460.00
Claims and Refunds	79,262.13	-	23,400.00	-
Admin. Exp. - Audit/Actuary	11,939.84	13,000.00	15,500.00	15,000.00
TOTAL EXPENSES	1,278,923.03	1,205,920.00	1,260,125.00	1,266,365.00
PROJECTED ENDING BALANCE	\$ 10,398,100.98	\$ 10,323,941.25	\$ 10,252,853.98	\$ 10,625,690.98

HEALTH INSURANCE TRUST FUND

In 1982, the City established a self-insured Health Trust Fund. The fund receives health insurance premiums and pays health insurance claims incurred by covered persons and their dependents.

Health care expenses have a significant impact on the city's operating budget. The impact results not only from the sizeable cost of the benefit, but also from the increase that may be experienced in any given year. Stable health care costs not only benefit the city, they also benefit employees who pay a portion of dependent health care premiums and retirees who are obligated to pay the full monthly premium cost of insurance.

This year, the city increased the premiums 13.5%.

HEALTH INSURANCE TRUST FUND				
Account No. 800				
SOURCE OF FUNDS	FY 14-15 Actual	FY 15-16 Budget	Re-estimated FY 15-16	FY 16-17 BUDGET
PROJECTED BEGINNING BALANCE	\$ 726,075.96	\$ 483,904.96	\$ 540,411.71	\$ 324,546.71
Cobra/Retiree Premiums	121,067.15	130,600.00	121,620.00	88,870.00
Employee Dependent Premiums	160,730.39	190,435.00	190,840.00	205,150.00
Refunded Claims	361,889.52	200,000.00	342,000.00	200,000.00
Life Ins Premiums	12,902.74	12,815.00	12,815.00	12,700.00
Macomb Township Premiums	48,958.05	55,635.00	56,800.00	63,145.00
Interest Income	1,294.71	1,000.00	1,000.00	1,000.00
Subtotal	706,842.56	590,485.00	725,075.00	570,865.00
TRANSFERS IN				
Office of the Mayor	4,306.56	9,695.00	6,415.00	13,008.00
Office of the City Clerk	33,522.16	39,785.00	40,620.00	45,155.00
City Council	344.25	-	-	-
Office of the City Administrator	21,811.92	29,040.00	31,815.00	41,295.00
Business Office	60,051.85	89,040.00	84,110.00	89,590.00
City Attorney Office	26,118.48	29,680.00	30,305.00	33,685.00
Police Department	388,718.94	435,090.00	416,845.00	482,330.00
Fire Department	308,057.13	347,000.00	363,770.00	405,285.00
Cemetery Department	17,505.33	19,895.00	20,310.00	22,580.00
Community Development Office	60,278.66	59,045.00	57,230.00	64,730.00
Downtown Development Office	1,637.21	22,590.00	18,675.00	22,580.00
General Corp. Subtotal	922,352.49	1,080,860.00	1,070,095.00	1,220,238.00
FROM OTHER FUNDS				
Street Fund	221,374.65	267,435.00	265,445.00	327,850.00
Water Revenue Funds	93,655.92	108,930.00	111,215.00	123,630.00
Sewer Revenue Funds	94,694.16	119,355.00	102,605.00	123,990.00
Subtotal other funds	409,724.73	495,720.00	479,265.00	575,470.00
TOTAL REVENUES	2,038,919.78	2,167,065.00	2,274,435.00	2,366,573.00
ITEMS OF EXPENDITURE				
Payment of Claims	1,763,490.78	1,564,300.00	2,022,450.00	1,639,700.00
Trustee/Management Fees	17,552.70	12,600.00	12,850.00	12,850.00
Annual Premiums and Fees	443,540.55	455,000.00	455,000.00	474,740.00
TOTAL EXPENSES	2,224,584.03	2,031,900.00	2,490,300.00	2,127,290.00
PROJECTED ENDING BALANCE	\$ 540,411.71	\$ 619,069.96	\$ 324,546.71	\$ 563,829.71

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FUND	May-13 Beg Bal	May-14 Beg Bal	May-15 Beg Bal	Re-Estimate Revenues '16	Re-Estimate Expenses '16	Estimated Balance '16	'17 Budget Revenues	'17 Budget Expenses	Estimated Balance '17
General Corporate	3,591,558	4,049,520	3,698,275	9,289,668	9,602,291	3,385,652	9,661,596	9,818,281	3,228,967
Sales Tax Infrastructure	528,681	1,313,824	2,495,594	2,005,008	2,662,485	1,838,117	2,060,350	1,982,940	1,915,527
Bond Infrastructure Fund	7,218,739	4,166,282	1,541,493	3,052	1,544,545	-	-	-	-
Downtown Revitalization	-	257,074	(11,887)	250,000	150,000	88,113	-	36,000	52,113
Special Proj-Candy Lane	-	-	-	1,000,000	300,000	700,000	-	170,000	530,000
City Hall Maintenance Fund	518	1,068	4,859	20,000	4,000	20,859	10,000	-	30,859
Garbage Fund	61,279	74,785	78,461	934,440	964,016	48,885	932,525	951,006	30,404
Cemetery Maintenance Fund	26,457	29,007	34,232	5,000	-	39,232	5,000	-	44,232
Fire Protection Tax Fund	42,270	55,896	18,027	87,920	81,151	24,797	87,015	78,365	33,447
Police Protection Tax Fund	67,034	122,300	69,369	71,985	76,600	64,754	71,510	78,400	57,864
Downtown TIF	201,194	152,023	119,565	206,942	231,300	95,207	214,216	227,977	81,446
West Side TIF	249,591	84,257	69,501	76,052	110,368	35,185	85,316	117,055	3,446
Façade Program	-	26,139	22,940	50,000	39,115	33,825	25,000	20,000	38,825
Downtown Develop Office	-	-	1,749	71,765	66,810	6,704	78,100	84,550	254
Sculpting Downtown Macomb	-	-	-	20,000	3,000	17,000	15,000	13,550	18,450
Downtown Dev Loans	97,283	66,129	81,164	11,230	-	92,394	11,885	-	104,279
CDAP Rev Loans	148,580	199,272	241,496	75,970	38,105	279,361	25,725	-	305,086
Hotel/Motel Tax	37,964	53,609	48,259	235,520	252,301	31,478	240,020	239,120	32,378
IMRF/FICA Fund	191,028	221,022	258,076	577,015	475,000	360,091	330,630	488,000	202,721
IT Fund	94,804	37,712	42,501	125,000	76,835	90,666	40,000	61,885	68,781

FUND	May-13 Beg Bal	May-14 Beg Bal	May-15 Beg Bal	Re-Estimate Revenues '16	Re-Estimate Expenses '16	Estimated Balance '16	'17 Budget Revenues	'17 Budget Expenses	Estimated Balance '17
Water Fund	643,803	308,410	570,114	4,528,570	4,135,106	963,578	3,997,505	4,157,547	803,536
Sewer Fund	1,515,728	1,373,843	613,069	2,515,694	2,776,519	352,244	4,828,670	4,479,643	701,271
Storm Sewer Fund	255,898	132,275	135,900	50,000	8,305	177,595	50,000	180,000	47,595
Public Transportation	128,636	392,265	658,394	3,266,000	3,260,900	663,494	5,248,000	5,213,000	698,494
Gen Liab/WC/Tort Ins	-	-	44,300	571,485	615,785	(0)	637,200	637,200	(0)
Community Improv Fund	278,471	224,570	214,424	3,212	15,870	201,766	385,600	543,325	44,041
Equipment Replacement Fund	-	-	-	500,000	-	500,000	-	-	500,000
Motor Fuel Tax	673,000	599,201	661,010	540,235	695,470	505,775	570,200	672,500	403,475
Fire Pension Fund	9,101,492	9,203,626	9,450,337	1,704,235	1,161,670	9,992,902	1,428,816	1,187,620	10,234,098
Police Pension Fund	9,891,848	9,233,372	10,398,101	1,114,878	1,260,125	10,252,854	1,639,202	1,266,365	10,625,691
Gift Fund	60,182	61,064	64,291	3,204	5,850	61,645	665	2,200	60,110
Health Trust Fund	824,236	726,076	540,412	2,274,435	2,490,300	324,547	2,366,573	2,127,290	563,830
PEG Fund	2,383	2,383	2,383	-	-	2,383	-	-	2,383

CITY OF MACOMB

FIVE YEAR CIP

2016-2017 thru 2020-2021

1	POLICE DEPT REQUESTS	Line Item	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
	Replacement Vehicles (2)	Capital Equip	66,000	66,000	66,000	66,000	66,000	
	TOTAL POLICE DEPT REQUESTS		66,000	66,000	66,000	66,000	66,000	0
1	POLICE DEPT FUNDING SOURCES		2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
	Police Protective Tax Fund		66,000	66,000	66,000	66,000	66,000	
	TOTAL POLICE DEPT FUNDING SOURCES		66,000	66,000	66,000	66,000	66,000	

CITY OF MACOMB
FIVE YEAR CIP
2016-2017 thru 2020-2021

FIRE DEPT REQUESTS	Line Item	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
Ladder Truck	Capital Equip			1,000,000			
TOTAL FIRE DEPT REQUESTS		0	0	1,000,000	0	0	
FIRE DEPT FUNDING SOURCES		2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
General fund				1,000,000			
TOTAL FIRE DEPT FUNDING SOURCES		0	0	1,000,000	0	0	

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CITY OF MACOMB

FIVE YEAR CIP

2016-2017 thru 2020-2021

CEMETERY DEPT REQUESTS		Line Item	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	Backhoe	Capital Equip	60,000					
2	Replacement Mowers	Capital Equip	12,000	25,000	17,000	18,000	19,000	
3	Pick-up Truck Replacement	Capital Equip		33,000				
	TOTAL CEMETERY DEPT REQUESTS		72,000	58,000	17,000	18,000	19,000	

CEMETERY DEPT FUNDING SOURCES			2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	General Fund		60,000					
2	General Fund		12,000	25,000	17,000	18,000	19,000	
3	General Fund			33,000				
	TOTAL CEMETERY DEPT FUNDING SOURCES		72,000	58,000	17,000	18,000	19,000	

CITY OF MACOMB

FIVE YEAR CIP

2016-2017 thru 2020-2021

OPERATIONS DIVISION REQUESTS		Line Item	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	Street Sweeper	Capital Equip				150,000		
2	Chipper 1/3 wtr/swr/street	Capital Equip	40,000					
3	One Ton Truck w/plow-Spreader	Capital Equip	65,000					
4	Two Ton Truck w/Plow-Spreader	Capital Equip	125,000		130,000		135,000	
5	Spray Patcher	Capital Equip	65,000					
6	Skid Loader	Capital Equip		40,000				
7	Tandem Axel Truck	Capital Equip		130,000				
8	Backhoe	Capital Equip			85,000			
9	Roller	Capital Equip		40,000				
10	Street Maint Truck F-150	Capital Equip			35,000		35,000	
11	Meter Reader Truck F-150	Capital Equip		35,000		40,000		
12	Trailer	Capital Equip				7,000		
13	Snow Plow Box	Capital Equip	5,000					
14	Salt Storage Building	Capital Improve	90,000					
TOTAL OPERATIONS DIVISION REQUESTS			390,000	245,000	250,000	197,000	170,000	0
OPERATIONS DIVISION FUNDING SOURCES			2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	General Fund	Capital Equip				150,000		
2	General Fund 1/3 wtr/swr/street	Capital Equip	40,000					
3	General Fund	Capital Equip	65,000					
4	General Fund	Capital Equip	125,000		130,000		135,000	
5	General Fund	Capital Equip	65,000					
6	General Fund	Capital Equip		40,000				
7	General Fund	Capital Equip		130,000				
8	General Fund	Capital Equip			85,000			
9	General Fund	Capital Equip		40,000				
10	General Fund	Capital Equip			35,000		35,000	
11	General Fund	Capital Equip		35,000		40,000		
12	General Fund	Capital Equip				7,000		
13	General Fund	Capital Equip	5,000					
14	General Fund	Capital Improv	90,000					
TOTAL OPERATIONS DIVISION FUNDING SOURCES			390,000	245,000	250,000	197,000	170,000	0

CITY OF MACOMB

FIVE YEAR CIP

2016-2017 thru 2020-2021

	WATER DEPT REQUESTS	Line Item	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	R/O Well Maintenance	Bldg/Grnds		80,000		80,000		
2	Lake Pump and Motor Maintenance	Bldg/Grnds	17,000	24,000				
3	High Service Pump and Motor Maintenance	Bldg/Grnds			40,000		40,000	
4	Lake Emergency Well #1 Maintenance	Bldg/Grnds				60,000		
5	Lake Emergency Well #2 Maintenance	Bldg/Grnds					60,000	
6	Water Plant Truck Replacement	Capital Equip		30,000	30,000			
7	R/O Stanby Generator	Capital Equip	50,000					
8	Lime Tower Stairs	Capital Improve	35,000					
9	Water Plant Roof Repair/Replacement	Capital Improve		100,000				
10	Lake Destratifier Replacement (Solar Bee)	Capital Improve	79,000					
11	North High Service Pump VFD Replacement	Capital Improve		30,000				
12	R/O 2nd Stage Pump and Motor	Capital Improve			12,000			
13	R/O Main Drive Pump and Motor	Capital Improve		50,000				
14	R/O CIP Tank Replacement	Capital Improve	25,000					
15	Greenleaf Gravity Filter Rehabilitation	Greenleaf Filtration	100,000					
16	Facility Plan Engineering	Engineering		200,000				
17	Flex Net Meter Reading System	Flex Net		129,000				
18	Meter Billing System Replacement (Bus Ofc)	Billing System		100,000				
19	Woodland Lane Water Main	WoodIn Main			210,000			
20	Water Main Replacement Compton Area	Water Main				380,000		900,000
21	Loan Repayment to General Fund-S Wtr Twr	Transfer out	212,500	106,250	106,250			
22	NW Water Main Replacement Ph 1,2, and 3 (City Share)	NW Water Main			227,000	250,000		
	TOTAL WATER DEPT REQUESTS		518,500	849,250	625,250	770,000	100,000	900,000

	WATER DEPT FUNDING SOURCES		2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	Water Fund			80,000		80,000		
2	Water Fund		17,000	24,000				
3	Water Fund				40,000		40,000	
4	Water Fund					60,000		
5	Water Fund						60,000	
6	Water Fund			30,000	30,000			
7	Water Fund		50,000					
8	Water Fund		35,000					
9	Water Fund			100,000				
10	Water Fund		79,000					
11	Water Fund			30,000				
12	Water Fund				12,000			
13	Water Fund			50,000				
14	Water Fund		25,000					
15	Water Fund		100,000					
16	Water Fund			200,000				
17	Water Fund			129,000				
18	Water Fund			100,000				
19	Water Fund				210,000			
20	Water Fund					380,000		900,000
21	Water Fund		212,500	106,250	106,250			
22	Water Fund				227,000	250,000		
	TOTAL WATER DEPT FUNDING SOURCES		518,500	849,250	625,250	770,000	100,000	900,000

**CITY OF MACOMB
FIVE YEAR CIP
2016-2017 thru 2020-2021**

	SEWER DEPT REQUESTS	LINE ITEM	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	Jetter	Capital Equip			400,000			
2	Julie Locator	Capital Equip	7,000					
3	Lab Autoclave	Capital Equip	8,000					
4	Replace 08 Ford Ranger	Capital Equip		30,000				
5	Replace 08 Ford Boom Truck	Capital Equip		100,000				
6	Grant St impellar replacement	Capital Improve	8,000					
7	Springlake Lift Station upgrades	Capital Improve		65,000	65,000			
8	New barscreens in Headworks	Capital Improve		500,000				
9	River Run Lift Station Replacement	Capital Improve	350,000					
10	Repair Roads	Capital Improve				100,000		
11	Rebuild Clarifiers	Capital Improve			500,000			
12	Grant St Lift Station Upgrades	Capital Improve	65,000	110,000				
13	Burgess Liftstation Replacement	Capital Improve		250,000				
14	Upgrade disinfestation process	Capital Improve				1,000,000		
15	U-Drive Liftstation Upgrades	Capital Improve			200,000			
16	Filter Building Lighting Upgrades	Capital Improve	10,000					
	TOTAL SEWER DEPT REQUESTS		448,000	1,055,000	1,165,000	1,100,000	0	0

	SEWER DEPT FUNDING SOURCES	2016-17	2017-18	2018-19	2019-20	2020-21	DEFERRED
1	Sewer Fund			400,000			
2	Sewer Fund	7,000					
3	Sewer Fund	8,000					
4	Sewer Fund		30,000				
5	Sewer Fund		100,000				
6	Sewer Fund	8,000					
7	Sewer Fund		65,000	65,000			
8	Sewer Fund		500,000				
9	Sewer Fund	350,000					
10	Sewer Fund				100,000		
11	Sewer Fund			500,000			
12	Sewer Fund	65,000	110,000				
13	Sewer Fund		250,000				
14	Sewer Fund				1,000,000		
15	Sewer Fund			200,000			
16	Sewer Fund	10,000					
	TOTAL SEWER DEPT FUNDING SOURCES	448,000	1,055,000	1,165,000	1,100,000	0	0