

ANNUAL BUDGET

FISCAL YEAR 2017-2018

City of Macomb, Illinois

Michael Inman, Mayor

Melanie Falk, City Clerk

Ronald Ward, City Treasurer

Michael Wayland

First Ward Alderman

John Vigezzi

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, 2017 – April 30, 2018

March 22, 2017

Honorable Mayor and Aldermen:

Enclosed for your consideration is the proposed 2017-18 FY 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 \$28,104,071, 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:

1. Most significantly, the budget contains a \$543,000 deficit in the General Fund, which has a cash reserve expected to come in at the \$2.85 million mark. This represents a cash balance of 27% of the General Fund budget, still above the recommended 25%.
2. The budget contains a 2.5 percent pay increase for all City employees. This is based on collective bargaining agreements with the Firefighters, Public Works and Police unions, with the fact that this increase will be awarded to all non-union employees by the City Council. These contracts will be entering the second year of a three-year cycle.
3. The following fees are proposed:
 - Water debt service fee of an additional \$1.00 per customer per month
 - Sewer debt service fee of an additional \$1.00 per customer per month
 - Solid waste fee is proposed to remain the same
 - A PEG fee of undetermined size to be placed on cable TV subscribers for a period of time to pay for new telecasting equipment in City Hall
4. The Downtown TIF District has about 5 years of life left. After the surplus payment to local governmental units of about \$89,000, financial support for the Downtown Development Office, and the cost of paying a part-time employee to take care of the Downtown area, there isn't much money left to accomplish anything other than funding the Facade Grant Program at the rate of \$50,000 per year, which is useful in improving Downtown buildings. The Westside TIF District is now generating \$57,000 per year. This money will go mainly toward purchase of the Mummert Property and making minor improvements to Chandler Park. Also, \$20,000 is budgeted to upgrade the portable stage, currently owned by WIU, hopefully with the help of other organizations.

5. Hotel/Motel Tax revenues have stayed level through the recent downturn in the local economy over the past two years. The MACVB receives 80% of revenue with a cap of \$186,920 for next year, 10% for administration, \$17,000 for fireworks and the Independence Day Celebration, and an estimated \$32,000 to support the Downtown Development Office.
6. The City of Macomb has had a partially self-funded employee health insurance system for the last 15 years. The Health Insurance Trust Fund is projected to top \$1 million at the end of next fiscal year if the City experiences a “normal claims year” in 2017. If this happens, the health of the plan itself will be the best in its history. But, things can change quickly with heavy loss years, as in 2014 and 2015 after which the Trust Fund balance sunk to \$424,000. For next year both employee and City contributions have been raised by 3% in order to preserve this important buffer. Over four fiscal years, counting 2017-18, the City’s annual contribution has risen to \$1.26 million per year, an increase of \$340,000.
7. Police and Fire pensions will absorb a total of \$1.6 million in City contributions for the coming fiscal year, an increase of \$624,000 over three years ago. The tremendous increase in City contributions comes from an Illinois State mandate that these pension plans be 90% funded by the year 2030, and is the major factor in the City’s General Fund deficit for next year.
8. Spring Lake Park operations were contracted out to a private management firm in 2015 after contracting with the Park District for the previous 15 years. The three-year contract, which is now in its third year, calls for an annual payment of \$80,000 to the private firm, plus the City has made some capital improvements over the past two years, with another \$40,000 in next year’s budget, mainly for developing another 20 full hookup camping sites. Over the first two years, Spring Lake Management, Inc. has returned \$28,200 to the City as part of a revenue-sharing clause in the contract. This figure is expected to rise next fiscal year as more camping sites are developed and more campers take advantage of the camping opportunities at Spring Lake.

General Fund

The General Fund budget proposal for next year is not balanced, with revenues at \$9.9 million and expenditures at \$10.45 million. The projected cash balance of \$2.85 million still exceeds the 25% standard for General Fund cash reserve. 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.
3. General Fund and Special Purpose Funds (SS, IMRF, Police & Fire Protection, Police and Fire Pensions, and Liability Ins.) are related in that property tax revenues flow through the General Fund into the special purpose funds and whatever is left over stays in the General Fund. Next year no property taxes will stay in the General Fund. In fact, over \$.5 million in additional

General Fund monies will be transferred to Special Purpose Funds to make ends meet. A combined added burden of \$1.7 million per year next year over the 2014-15 FY. This figure will get larger in coming years.

3. The following employee-related expenses have changed from this fiscal year, all of which indirectly affect the General Fund:
 - Fire and Police pensions are up by \$331,000
 - Liability insurance & workers comp premiums are up by \$4,000.
 - IMRF/FICA contributions are down by \$33,000.
 - Health insurance contributions are up by \$106,000.
4. \$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 \$10,000 from Water.
5. In the City's Five-Year Capital Improvement Plan, Chief Hyde proposes replacing the 20-year old ladder truck within a couple of years. There should be capacity in the Fire Protection Fund to finance this purchase as existing fire truck debt is retired over the next couple of years.
5. In 2014 the General Fund loaned the Water Fund \$425,000 to undertake the Walker Street Water Tower Rehabilitation Project, with General Fund to be repaid over a four-year period. The third payment of \$106,250 is included in this proposed budget.
6. The General Fund is the only real source of money to purchase equipment and vehicles for the Operations Division of Public Works. Next year's deficit is after almost all capital items were removed from General Fund requests. Exceptions are \$40,000 for Spring Lake improvements and \$14,000 for Cemetery mowers. Normally, the City has tried to budget \$300,000 for capital equipment and vehicles for the Operations Division of Public Works. Only \$147,00 was spent during the 2017 FY. This pattern cannot continue on a long-term basis.

Water Fund

A projected balance of \$955,000 is the highest in over a decade, after struggling to keep in the black a few years ago. This figure is still not a lot of money for a utility that can have many unforeseen and costly repairs, as well as future demands. The 2018 FY budget contains several capital improvements totaling about \$300,000. No vehicles are to be purchased. Significantly, \$75,000 for a facilities study concentrating on the city's future source of water and treatment process. The engineering firm will be selected this spring as part of the RFQ process currently underway. Recommendation from the Public Works Committee is to add \$1.00 per month debt service charge onto the current \$2.00 per month instituted two years ago. This is necessary because volume-based rate increases have proven to be ineffective over the past decade because

they lead to more water conservation, resulting in flat, and even declining revenues. The additional \$1.00 per month debt service charge is certainly justified from the standpoint that it would take an additional \$6 per month in order to pay the entire annual debt service cost. Each \$1.00 of monthly debt service charge raises about \$68,000 per year.

Another issue facing us in the future is the siltation occurring in Spring Lake, which has lost 30% of its storage capacity over the past 30 years. Regardless of whether the lake will continue to be one of our primary sources of drinking water over the long term, the community will probably want to have the lake dredged in order to preserve it as a recreational facility. We have not identified a funding source for this major project.

Sewer Fund

A projected balance of \$831,000 is relatively low compared to what we have seen in past years due to improvements that have been undertaken in recent years, including \$3 million in wastewater treatment plant improvements, currently being completed. The Five-Year CIP calls for another \$3 million in plant improvements to be done in 2020. This will require another IEPA loan, prompting a recommendation from the Public Works Committee to add \$1.00 per month debt service charge onto the current \$2.00 per month instituted two years ago in anticipation of the next phase of plant improvements. Each \$1.00 of monthly debt service charge raises about \$65,000 per year. Just as with the Water Fund, volume-based rate increases in the past have not resulted in increased revenues as projected. The 2018 FY budget contains \$250,000 in small capital improvements. No vehicles are to be purchased.

Garbage Fund


The City Council recently approved a new five-year contract with Waste Management, Inc. to provide residential solid waste collection, with an average increase of 1.75% increase over the five-year period. The new contract will not take effect until November of 2017, with a 1% increase effective at that time. With this small increase, the recommendation is for no increase to Macomb residential customers for next fiscal year.

Summary

The City's General Fund had continued to build over the last several years to the point where we had a comfortable cash reserve of about 40% of GF expenses. However, the last three fiscal years, plus next year's budget will drive the General Fund Cash Reserve down to 27% of GF expenses, or about \$2.85 million. We will undertake major capital improvement projects, using local sales tax money: Downtown street milling and overlay, Western Avenue reconstruction, Wigwam Hollow Drive and White Street mill and overlay, and reconstruction of Bayberry Cul-de-sac. The Water and Sewer Funds will be buoyed by adding to monthly debt service fees to pay off these IEPA loans, and to replace rate increases that have not been effective in raising revenues.

With a \$543,000 deficit in the General Fund next year, plus the need to replace capital equipment in the Operations Division of Public Works, it appears that there is a need to close a gap of at least \$800,000. It was decided not to try and put a deficit reduction plan in place before this proposed budget is passed because it will involve reductions in our work force, which will take time for the departments to arrive at operating plans involving fewer employees. The plan is to carefully take our time to come up with a blueprint to reduce our expenses out of the General Fund. In the meantime, over the next two or three months the Mayor and City Council will work with me, as well as the the Business Office and department heads to come up with the plan.

Respectfully Submitted,



Dean Torreson
City Administrator

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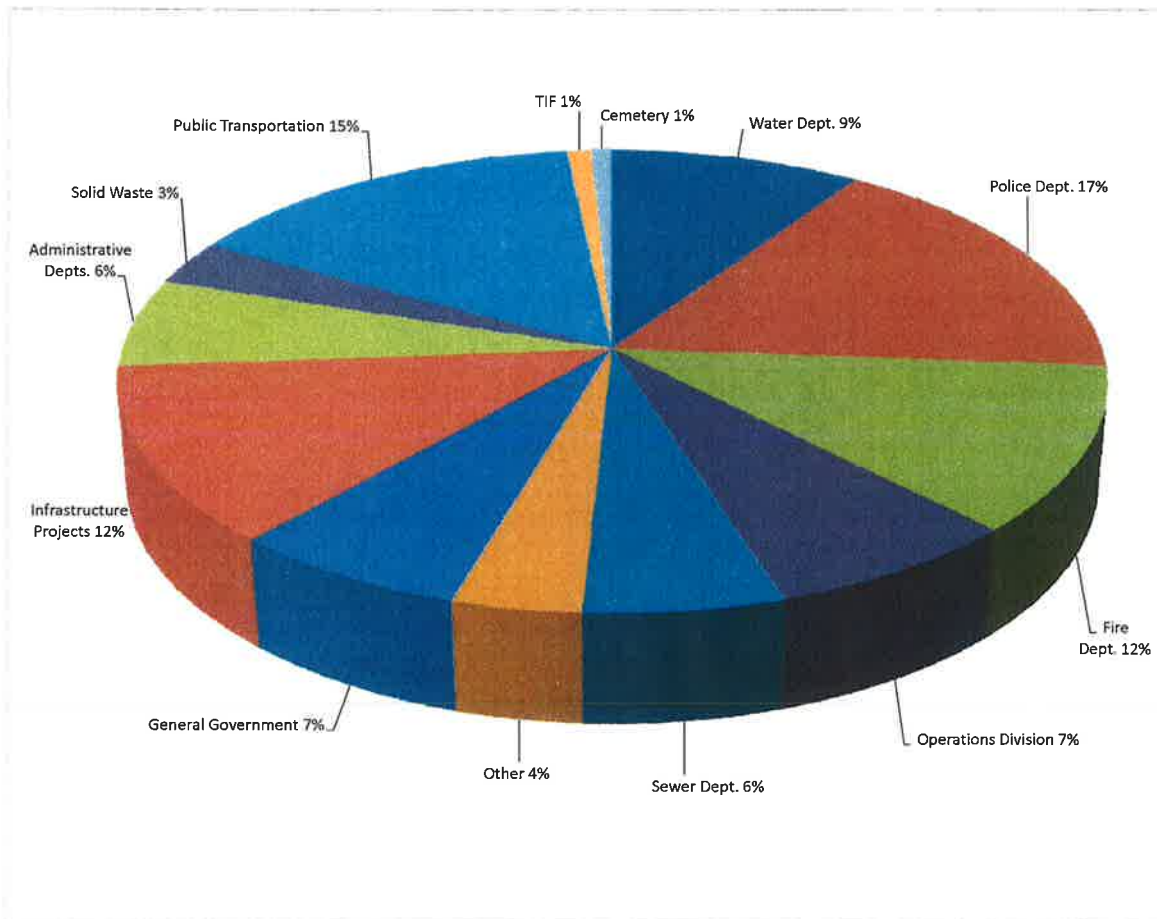
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BUDGETED EXPENDITURES by Department

Water Department	\$ 2,642,467
Police Department	4,720,815
Fire Department	3,252,693
Operations Division	2,067,765
Sewer Department	1,603,135
Other	1,048,307
General Government	1,915,438
Infrastructure Projects	3,472,242
Administrative Depts.	1,735,720
Solid Waste	876,235
Public Transportation	4,300,000
TIF	247,459
Cemetery	221,795
Total Budgeted Expenditures	\$ 28,104,071

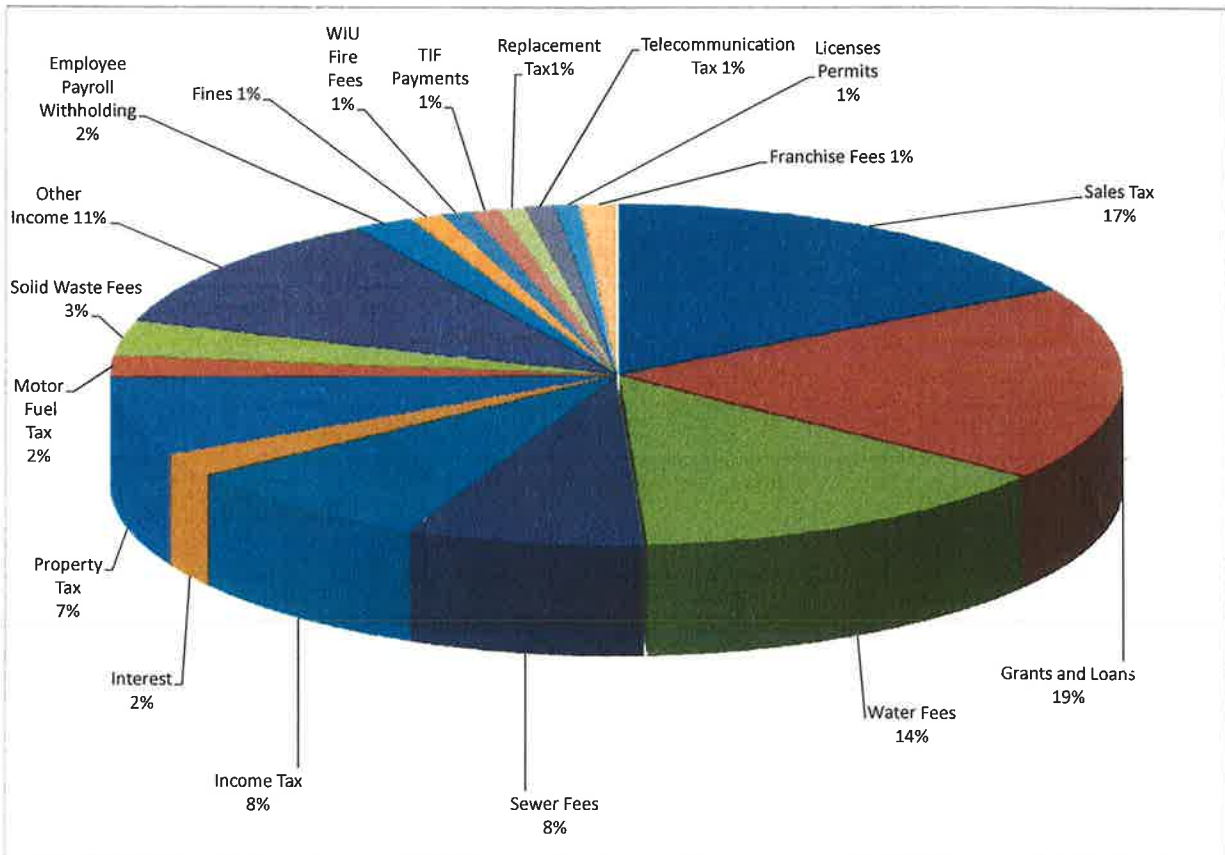
BUDGET EXPENDITURES by Department



BUDGETED REVENUES

Sales Tax	\$4,465,000
Grants and Loans	5,016,000
Water Fees	3,736,500
Sewer fees	2,041,375
Income Tax	2,200,000
Interest	602,455
Property Taxes	2,026,195
Motor Fuel Tax	540,000
Solid Waste Fees	900,900
Other Income	3,061,517
Employee Payroll Withholding	514,865
Fines	279,000
WIU Fire Fees	250,000
TIF Payments	260,000
Replacement Tax	214,407
Telecommunications Tax	264,130
Licenses/Permits	211,750
Franchise Fees	315,930
Total Budgeted Revenues	\$26,900,024

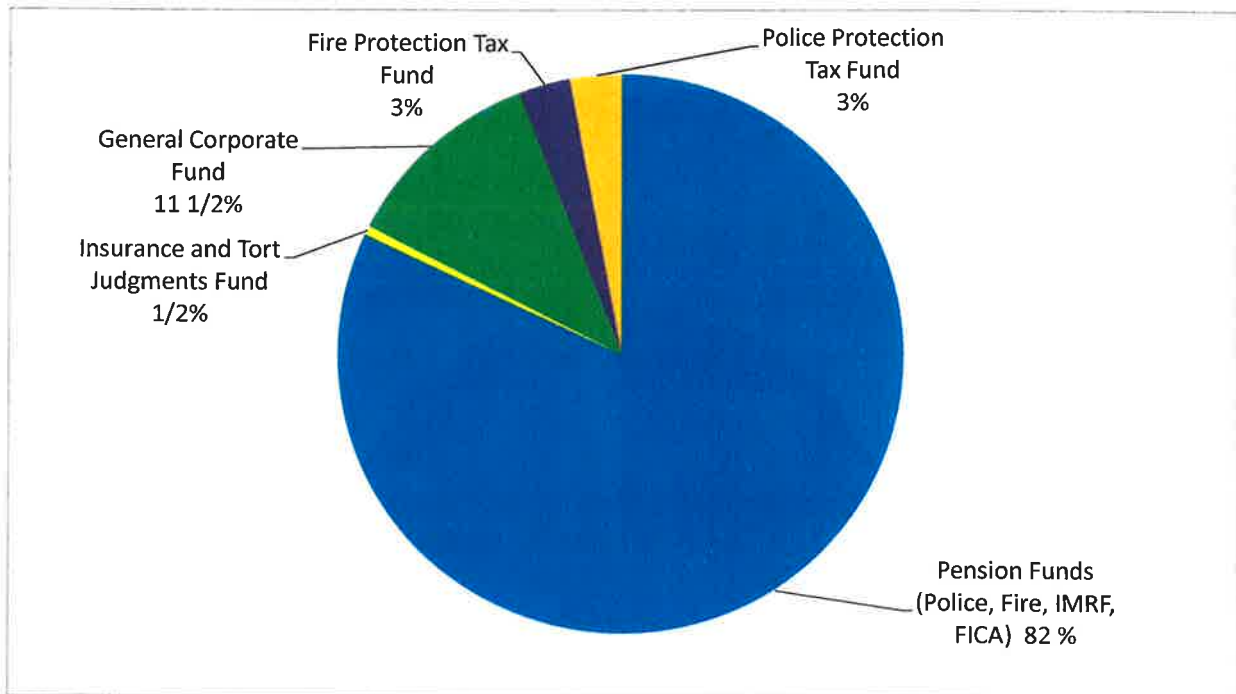
ESTIMATED COLLECTIONS by Type



PROPERTY TAX DISTRIBUTION

City of Macomb
2016 Taxes Paid in 2017

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 1,663,552
Insurance and Tort Judgments Fund	10,000
General Corporate Fund	234,703
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	<hr/>
	\$ 2,028,255



GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 17-18

	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 3,698,275.27	\$ 3,385,652.30	\$ 3,535,628.14	\$ 3,393,699.30
GENERAL FUND REVENUES	8,538,529.52	8,703,038.00	8,381,494.16	9,005,780.00
TRANSFERS IN				
From Water Revenue Funds	347,007.00	575,240.00	575,240.00	488,586.50
From Sewer Revenue Funds	307,007.00	322,740.20	322,740.00	342,336.50
From Community Development	-	-	-	-
From Payroll - interest	21.17	15.00	15.00	15.00
INTRA - FUND TRANSFERS IN				
From Street Fund	-	-	-	-
From Garbage Fund - B.O. Admin.	48,358.00	50,562.50	50,563.00	54,891.50
From Police Protective Tax	-	-	-	-
From Hotel / Motel Tax Fund	11,750.00	-	-	-
From Downtown TIF	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	724,143.17	958,557.70	958,558.00	895,829.50
TOTAL REVENUES	9,262,672.69	9,661,595.70	9,340,052.16	9,901,609.50
ITEMS OF EXPENDITURE				
Office of the Mayor	89,320.17	95,828.00	91,650.00	95,890.00
Office of the City Clerk	137,091.87	152,075.00	151,820.00	157,760.00
City Council	29,468.69	33,950.00	27,185.00	36,300.00
Office of the City Administrator	175,777.44	179,080.00	171,575.00	175,825.00
Office of the City Attorney	175,488.03	181,090.00	181,120.00	185,960.00
Business Office	481,287.56	505,625.00	495,975.00	548,915.00
General Government	594,270.66	622,368.00	609,323.00	751,933.00
Police Department	3,106,000.32	3,263,290.00	3,132,565.00	3,326,870.00
Fire Department	1,848,394.78	1,878,295.00	1,894,269.00	1,949,350.00
Cemetery	235,477.08	278,200.00	285,693.00	221,795.00
Community Development Office	363,539.60	403,080.00	401,501.00	442,855.00
Office of the City Treasurer	9,557.74	9,935.00	9,620.00	9,840.00
TOTAL EST. EXPENSES	7,245,673.94	7,602,816.00	7,452,296.00	7,903,293.00
TRANSFERS OUT				
To Water Fund	-	-	-	-
To Flex Benefits	-	-	-	-
To Fire Pension Fund	483,008.22	477,901.00	477,050.00	742,778.00
To Police Pension Fund	499,374.90	793,744.00	792,306.00	858,179.00
INTRA-FUND TRANSFERS OUT				
To G. C. Sick / Vacation Fund	87,621.21	55,580.00	122,655.00	3,110.00
To City Hall Maint. Fund	20,000.00	10,000.00	10,000.00	-
To Street Fund	103,466.96	440,090.00	230,395.00	177,575.00
To Equipment Replacement Fund	500,000.00	-	-	-
To Fire Protection Tax Fund	-	-	-	-
To IMRF and FICA Fund	-	-	-	250,000.00
To IT Fund	100,000.00	20,000.00	20,000.00	20,000.00
To Insurance / Tort Fund	386,174.59	417,900.00	377,279.00	490,120.00
TOTAL TRANSFERS OUT	2,179,645.88	2,215,215.00	2,029,685.00	2,541,762.00
PROJECTED ENDING BALANCE	\$ 3,535,628.14	\$ 3,229,217.00	\$ 3,393,699.30	\$ 2,850,253.80

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 \$1,835,600. The majority of the increase is due to the increased Tax Levy amount for the Fire and Police Pensions. 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 and \$1,200 a year from S & G Taxi for office space in the depot. It also receives rent from two cell phone companies for use of space on water towers for antennas (\$104,430). The City rents parking spaces to two businesses in the downtown area on an annual basis (\$500). The City leases land to Illinois Valley Paving (\$7,500) and Gerald Erlandson (\$3,937). The City receives \$2,400 from Melvin Photography and \$30,000 from Midwest Medical Transport for rent of two City owned properties.

Amtrak Depot Upgrade - This project is funded by Amtrak, and bid through the City, with the goal of improving ADA accessibility. It includes improvements such as outside ramps, automatic doors and restroom updates. The City will be the contracting agent and cash-flow the project, with reimbursements coming to the City from

GENERAL GOVERNMENT

Account No. 100

REVENUES	FY 15-16 Actual	FY 16-17 BUDGET	Re-estimated FY 16-17	FY 17-18 BUDGET
Property Taxes	\$ 1,218,541.03	\$ 1,501,645.00	\$ 1,512,333.00	\$ 1,835,600.00
TIF Property Tax Surplus	8,860.97	-	-	-
Replacement Taxes	110,355.58	117,500.00	108,000.00	108,000.00
Sales Taxes	2,892,164.37	2,900,000.00	2,735,000.00	2,735,000.00
Income Taxes	2,297,438.24	2,195,000.00	2,000,000.00	2,200,000.00
Auto Use Tax	4,037.83	3,000.00	3,800.00	3,800.00
Use Tax	495,154.58	505,000.00	512,000.00	505,000.00
Video Gaming	36,030.99	36,000.00	36,000.00	36,000.00
Interest	6,984.27	2,500.00	24,000.00	12,000.00
Parking Violations	15,287.95	17,000.00	14,000.00	14,000.00
Court Fines	309,271.79	280,000.00	265,000.00	265,000.00
Liquor Licenses	105,785.00	107,000.00	105,000.00	105,000.00
Other Licenses	2,281.50	2,000.00	2,750.00	2,750.00
Bldg. Permits	35,688.30	30,000.00	35,000.00	36,000.00
Tow / Impound Fees	84,695.00	80,000.00	77,500.00	73,000.00
Certified Copies	14,130.00	12,000.00	12,000.00	12,000.00
Rental Registration Fees	70,345.00	68,000.00	68,000.00	68,000.00
IL - WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	212,492.10	214,000.00	207,000.00	200,800.00
Ameren - CIPS Franchise	115,130.00	115,130.00	115,130.00	115,130.00
Amtrak Depot Upgrade	-	-	-	150,000.00
Rents Collected	116,132.00	128,213.00	140,900.00	155,100.00
Cemetery Fees	47,325.00	45,000.00	42,000.00	42,000.00
City Share Spring Lake Mgt. Revenues	4,324.50	10,000.00	23,450.00	25,000.00
D.A.R.E.	14,282.08	-	-	-
Other Receipts	14,376.71	500.00	19,386.16	3,000.00
Aldermen Reimbursements	-	-	-	-
Fire Dept. Reimbursements	320.00	30,050.00	115.00	100.00
City Clerk's Dept. Reimbursements	2,362.64	1,500.00	2,000.00	1,500.00
Mayor's Dept. Reimbursements	-	-	245.00	-
Police Dept. Reimbursements	43,567.59	45,000.00	59,000.00	45,000.00
Zoning Dept. Reimbursements	6,817.50	5,000.00	7,050.00	5,000.00
Business Office Reimbursements	3,347.00	2,000.00	3,150.00	2,000.00
Administrator's Reimbursements	-	-	395.00	-
Cemetery Reimbursements	1,000.00	-	-	-
Spring Lake Other Receipts (City)	-	-	1,290.00	-
TOTAL REVENUES	\$ 8,538,529.52	\$ 8,703,038.00	\$ 8,381,494.16	\$ 9,005,780.00

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), the Macomb Balloon Rally (\$2,150) and the purchase of a Rocky Dog (\$1,500).

Amtrak Depot Upgrade Amtrak will fund the expenses through the City for the ADA improvement project.

Spring Lake Utilities This expense will be paid for from the General Fund instead of the Water Fund.

Spring Lake 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).

Spring Lake Campground Improv. PVT - This expense is for the development of 20 new full hook-up camping sites, 20 new picnic tables and the addition of 3-4 new water hydrants.

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, a repayment in FY 17-18 of \$106,250 and the remaining balance of \$106,250 repaid the following year. This will be a transfer from the Water Fund to the General Fund.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries	\$ 26,552.75	\$ 29,550.00	\$ 29,550.00	\$ 32,590.00
Life / Unemployment Ins.	497.30	325.00	325.00	300.00
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Animal Control	84,431.53	67,160.00	67,160.00	67,500.00
Assoc. Dues and Memberships	15,597.20	15,600.00	15,600.00	15,700.00
Fire and Police Commission	18,648.21	15,000.00	15,000.00	15,000.00
Union Negotiations / Arbitration	-	10,000.00	5,000.00	5,000.00
Office Supplies	406.38	500.00	500.00	500.00
Office Equipment - Non cap	-	300.00	420.00	300.00
Advertising	340.00	350.00	350.00	350.00
Telephone	5,420.53	6,000.00	4,400.00	4,500.00
Computer Support / Maint.	96.00	-	-	-
Televising Services	12,000.00	12,000.00	12,000.00	12,000.00
Emergency Notify Phone System	4,174.50	4,215.00	4,060.00	4,100.00
Utilities	28,916.64	45,000.00	35,000.00	40,000.00
Civil Defense Budget (shared)	15,834.69	18,000.00	8,000.00	11,500.00
Professional Fees	7,334.00	8,000.00	11,000.00	8,000.00
Outside Legal Assistance	-	-	4,725.00	-
Community Sponsorships	6,450.00	6,550.00	8,560.00	7,700.00
MAEDCO - Annual Contribution	37,500.00	40,000.00	42,500.00	43,750.00
MAEDCO Pymt - Pella Ground	57,668.52	48,740.00	48,740.00	48,740.00
Pierce St. Storage Building	1,546.53	1,600.00	2,500.00	2,500.00
Equipment Loan / Lease Payments	11,128.49	11,000.00	8,500.00	11,200.00
Building Rent / Lease Pmts.	824.00	825.00	825.00	825.00
Bldg. / Grnds. / Fixed Equip. Maint.	21,493.90	25,000.00	28,500.00	29,000.00
Depot Expenses	15,074.28	19,000.00	15,000.00	15,000.00
Amtrak Depot Expenses	-	-	-	148,500.00
General Operating Expense	14,130.09	16,000.00	16,000.00	16,000.00
Twp. Tax Reimbursements	17,750.46	17,750.00	15,655.00	16,805.00
Swimming Pool Repair / Maint.	-	35,000.00	19,205.00	10,000.00
Swimming Pool Utilities	2,108.33	2,000.00	2,700.00	2,700.00
Museum Maintenance	2,751.39	13,170.00	14,450.00	1,000.00
Spring Lake Campground Improv. PVT	58,083.54	25,360.00	30,500.00	40,000.00
Spring Lake Mgmt. Contract	79,999.92	80,000.00	80,000.00	80,000.00
Spring Lake Utilities	22,138.48	23,000.00	35,500.00	35,500.00
City Exp. Spring Lake (unplanned)	-	-	1,725.00	-
Community Special Projects	-	-	-	-
TOTAL EXPENSES	\$ 594,270.66	\$ 622,368.00	\$ 609,323.00	\$ 751,933.00

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 15-16 Actual		FY 16-17 BUDGET		Re-estimated FY 16-17		FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$		200,000.00	\$	200,000.00	\$	200,000.00	\$	200,000.00
INTRA FUND TRANSFERS IN From General Corp.			87,621.21		55,580.00		122,655.00		3,110.00
TOTAL REVENUES			87,621.21		55,580.00		122,655.00		3,110.00
ITEMS OF EXPENDITURE									
Salaries			87,621.21		55,580.00		122,655.00		3,110.00
PROJECTED ENDING BALANCE	\$		200,000.00	\$	200,000.00	\$	200,000.00	\$	200,000.00

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 as 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 128,699.30	\$ 124,815.00	\$ 117,800.00	\$ 133,105.00
Salaries - Overtime	64.36	300.00	300.00	300.00
Salaries - Part Time	2,720.00	-	-	-
Life / Unemployment Ins.	468.01	420.00	630.00	400.00
Deferred Compensation	1,137.11	1,000.00	730.00	1,465.00
Assoc. Dues and Memberships	1,364.00	1,300.00	1,035.00	1,035.00
Travel / Training / Continuing Ed.	760.25	6,000.00	4,900.00	1,000.00
Office Supplies	347.27	600.00	500.00	600.00
Office Equipment / Furnishings	1,000.85	500.00	15.00	300.00
Advertising	38.50	50.00	40.00	40.00
Publications / Printing	146.00	200.00	85.00	200.00
Postage	99.49	400.00	10.00	200.00
Telephone	1,854.00	1,500.00	1,550.00	1,600.00
Comp. Software / Support / Maint.	-	200.00	-	200.00
Transfer to Health Trust	28,107.36	41,295.00	41,130.00	34,880.00
General Operating Expense	930.01	500.00	2,850.00	500.00
Administrator Search	8,040.93	-	-	-
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 175,777.44	\$ 179,080.00	\$ 171,575.00	\$ 175,825.00

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 consists of five ward aldermen and two aldermen at large. This was 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries	\$ 22,649.04	\$ 21,700.00	\$ 21,700.00	\$ 23,800.00
Life/Unemployment Ins.	527.04	570.00	595.00	570.00
Travel/Training/Continuing Ed.	4,331.16	10,000.00	2,910.00	10,000.00
Telephone	1,560.00	1,680.00	1,680.00	1,680.00
Transfer to Health Trust	-	-	-	-
General Operating Expense	401.45	-	300.00	250.00
TOTAL EXPENSES	\$ 29,468.69	\$ 33,950.00	\$ 27,185.00	\$ 36,300.00

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 employees.

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 268,858.27	\$ 271,555.00	\$ 267,700.00	\$ 295,900.00
Salaries - Part Time	9,817.50	10,000.00	10,000.00	10,000.00
Salaries - Overtime	317.72	1,000.00	1,000.00	1,000.00
Life / Unemployment Ins.	2,127.27	1,905.00	1,905.00	1,710.00
Deferred Compensation	1,819.46	2,000.00	2,115.00	2,845.00
Assoc. Dues and Memberships	250.00	275.00	250.00	275.00
Travel / Training / Continuing Ed.	730.69	10,000.00	750.00	10,000.00
Office Supplies	7,599.06	7,000.00	7,000.00	7,500.00
Office Equipment / Furnishings	1,559.53	1,300.00	500.00	750.00
Advertising	426.25	500.00	750.00	550.00
Publications / Printing	2,595.13	6,000.00	6,500.00	6,000.00
Postage	24,316.59	28,000.00	28,000.00	28,000.00
Telephone	2,639.56	2,800.00	2,800.00	3,100.00
Comp. Software / Support / Maint.	29,973.14	27,500.00	27,500.00	31,000.00
Professional Fees	44,149.00	46,000.00	46,000.00	46,000.00
Transfer to Health Trust	84,108.39	89,590.00	93,005.00	104,085.00
General Operating Expense	-	200.00	200.00	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 481,287.56	\$ 505,625.00	\$ 495,975.00	\$ 548,915.00

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 way)
 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 include replacement of two daily mowers (\$14,000) .
 Mowers will 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 62,135.40	\$ 61,205.00	\$ 62,020.00	\$ 63,340.00
Salaries - Overtime	6,780.91	4,500.00	4,500.00	4,500.00
Salaries - Part Time	66,722.35	74,025.00	84,000.00	74,025.00
Life / Unemployment Ins.	1,178.76	1,250.00	1,325.00	1,345.00
Deferred Compensation	539.97	520.00	538.00	560.00
Safety Equip. / Uniform Exp.	1,230.45	1,750.00	1,250.00	1,250.00
Travel / Training / Continuing Ed.	-	-	-	-
Drug and Alcohol Testing	67.00	70.00	70.00	70.00
Assoc. Dues and Memberships	39.99	50.00	50.00	50.00
Office Supplies	615.59	200.00	50.00	50.00
Office Equipment / Furnishings	18.97	200.00	-	200.00
Advertising	216.00	200.00	200.00	200.00
Publications / Printing	400.40	400.00	400.00	400.00
Telephone	2,518.51	2,300.00	2,475.00	2,400.00
Utilities	3,046.05	4,000.00	4,000.00	4,000.00
Computer Software Support / Maint.	-	350.00	200.00	200.00
Professional Fees	9,577.50	100.00	150.00	150.00
Maint. of Licensed Vehicles	3,332.25	3,250.00	4,000.00	4,000.00
Maint. Radio / Vehicular Equip.	-	250.00	-	-
Gasoline / Fuel	5,621.44	8,000.00	8,000.00	8,800.00
Maint. of Movable Equip.	5,321.86	4,500.00	5,700.00	4,500.00
Hand Tools	3,515.38	4,000.00	4,000.00	4,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	11,102.97	8,000.00	7,000.00	6,000.00
Transfer to Health Trust	20,309.07	22,580.00	22,465.00	23,255.00
General Operating Expense	2,791.26	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	26,395.00	72,000.00	68,800.00	14,000.00
TOTAL EXPENSES	\$ 235,477.08	\$ 278,200.00	\$ 285,693.00	\$ 221,795.00

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	34,232.00	39,232.00	39,732.00	44,732.00
Stone Setting Fee		250.00	500.00	500.00	500.00
Cemetery Maintenance Fees		5,250.00	4,500.00	4,500.00	4,500.00
TOTAL REVENUE		5,500.00	5,000.00	5,000.00	5,000.00
ITEMS OF EXPENDITURE					
Stone Refurbishment		-	-	-	-
Professional Fees		-	-	-	-
General Operating Expense		-	-	-	-
TOTAL EXPENSES		-	-	-	-
PROJECTED ENDING BALANCE		39,732.00	44,232.00	44,732.00	49,732.00

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 74,480.27	\$ 74,990.00	\$ 74,600.00	\$ 79,425.00
Salaries - Overtime	842.67	650.00	1,000.00	650.00
Life / Unemployment Ins.	409.25	400.00	400.00	380.00
Deferred Compensation	390.87	380.00	390.00	400.00
Travel / Training / Continuing Ed.	1,256.02	2,500.00	2,500.00	2,500.00
Assoc. Dues / Memberships	405.00	500.00	500.00	500.00
Office Supplies	1,026.59	1,600.00	1,600.00	1,600.00
Office Equip. / Furnishings	343.85	1,600.00	1,600.00	1,600.00
Advertising	33.00	500.00	500.00	500.00
Publications / Printing	3,893.91	8,000.00	8,000.00	8,000.00
Postage	553.32	600.00	600.00	600.00
Telephone	2,349.98	3,500.00	3,500.00	3,500.00
Computer Software / Support / Mtc.	-	1,000.00	1,000.00	1,000.00
Professional Fees	10,459.00	10,500.00	10,500.00	10,500.00
Transfer to Health Trust	40,618.14	45,155.00	44,930.00	46,505.00
General Operating Expense	30.00	200.00	200.00	100.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 137,091.87	\$ 152,075.00	\$ 151,820.00	\$ 157,760.00

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 131,307.62	\$ 127,680.00	\$ 128,960.00	\$ 133,195.00
Salaries - Overtime	174.25	300.00	300.00	300.00
Salaries - Part Time	6,748.76	8,815.00	8,815.00	8,815.00
Life / Unemployment Ins.	664.18	560.00	665.00	630.00
Deferred Compensation	-	-	-	-
Employment Contracts	-	-	-	-
Travel / Training / Continuing Ed.	523.82	3,000.00	2,500.00	2,000.00
Association Dues / Memberships	1,214.00	950.00	1,265.00	1,275.00
Office Supplies	909.43	1,500.00	1,000.00	1,000.00
Office Equipment / Furnishings	291.00	-	130.00	-
Advertising	-	-	-	-
Publications / Printing	668.80	500.00	500.00	500.00
Postage	424.58	600.00	600.00	600.00
Telephone	1,391.24	2,000.00	1,275.00	1,350.00
Computer Software / Support / Maint.	518.93	1,000.00	1,000.00	1,000.00
Professional Fees	349.50	500.00	500.00	500.00
Transfer to Health Trust	30,301.92	33,685.00	33,520.00	34,695.00
General Operating	-	-	90.00	100.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 175,488.03	\$ 181,090.00	\$ 181,120.00	\$ 185,960.00

FIRE DEPARTMENT

Fire Prevention and Ed. - This line item helps 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 - This line covers all the equipment for all of the vehicle apparatus and allows for replacement of hoses, tools and maintain the 20 plus year old air bottle fill station.

General Operating Expense - This line item includes purchasing EMS gloves, oxygen and medical supplies as well as compliant turn out gear on a rotating schedule.

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 1,276,977.17	\$ 1,247,385.00	\$ 1,226,700.00	\$ 1,295,205.00
Salaries - Overtime	69,645.97	75,000.00	110,000.00	75,000.00
Life / Unemployment Ins.	5,786.89	5,875.00	5,950.00	5,550.00
Deferred Compensation	10,797.91	10,450.00	10,450.00	12,340.00
Travel / Training / Continuing Ed.	7,825.21	16,000.00	16,000.00	16,000.00
Assoc. Dues and Memberships	1,244.00	1,500.00	1,500.00	1,500.00
Fire Prevention Education	2,407.02	2,500.00	2,500.00	2,500.00
Office Supplies	26.23	800.00	400.00	600.00
Office Equipment / Furnishings	586.77	1,500.00	500.00	1,000.00
Advertising	-	-	-	-
Publications / Printing	524.64	1,200.00	1,500.00	800.00
Postage	110.15	200.00	150.00	150.00
Telephone	5,746.33	6,000.00	5,500.00	6,000.00
Utilities	14,183.60	17,000.00	16,000.00	16,000.00
Computer Software / Support / Maint.	208.74	500.00	250.00	250.00
Professional Fees	806.00	2,000.00	2,000.00	2,000.00
Equipment Loan / Lease Pmts	1,661.95	1,500.00	1,860.00	1,900.00
Maint. of Licensed Vehicles	22,919.86	30,000.00	30,000.00	31,500.00
Maint. of Radios / Vehicular Equip.	2,197.59	2,500.00	1,500.00	2,500.00
Gasoline / Fuel	6,359.28	9,000.00	7,000.00	7,700.00
Maint. of Movable Equipment	6,138.45	17,000.00	8,000.00	8,000.00
Hand Tools	317.57	600.00	400.00	600.00
Flags	-	500.00	-	500.00
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	2,905.58	4,000.00	4,000.00	4,000.00
Turnout Gear	-	-	13,740.00	12,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	7,556.33	8,000.00	7,000.00	8,000.00
Bldg. / Grnds. / Train.Facility Maint.	1,657.73	1,000.00	1,000.00	1,000.00
Bldg. / Grnds. Station #2	-	-	12,000.00	3,000.00
Transfer to Health Trust	363,761.49	405,285.00	394,109.00	429,255.00
General Operating Expense	1,997.63	10,000.00	4,260.00	3,500.00
Capital Equipment	-	-	9,000.00	-
Capital Improvement Projects	33,044.69	-	-	-
TOTAL EXPENSES	\$ 1,848,394.78	\$ 1,878,295.00	\$ 1,894,269.00	\$ 1,949,350.00

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 \$70,000 this year in property and replacement taxes.

Safety Equipment / Uniform Clothing Expense \$13,500 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 \$65,270 are made annually on two fire trucks. A new loan agreement was negotiated in 2013, which will be paid off in October, 2018.

FIRE PROTECTION TAX FUND				
Account No. 240				
	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 18,027.04	\$ 24,796.54	\$ 29,959.28	\$ 37,388.28
Property Taxes	58,975.28	58,975.00	59,905.00	59,000.00
Replacement Tax	12,975.17	12,500.00	11,219.00	11,000.00
Rural Fire Fees	16,443.35	15,500.00	16,500.00	16,500.00
Interest	56.16	40.00	40.00	40.00
FEMA Grant	-	-	-	-
Vibe Reimbursement	-	-	-	-
Misc. Receipts	-	-	-	-
INTRA FUND TRANSFER IN				
From General Fund	-	-	-	-
TOTAL REVENUES	88,449.96	87,015.00	87,664.00	86,540.00
ITEMS OF EXPENDITURE				
Safety Equip. / Uniform Exp.	11,252.00	13,100.00	14,970.00	15,600.00
Interest Expense - Fire Truck	5,760.22	3,925.00	3,925.00	2,035.00
Capital Outlay - Principal (Fire Truck)	59,505.50	61,340.00	61,340.00	63,235.00
FEMA Grant	-	-	-	-
Self Contained Breathing Apparatus	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	76,517.72	78,365.00	80,235.00	80,870.00
PROJECTED ENDING BALANCE	\$ 29,959.28	\$ 33,446.54	\$ 37,388.28	\$ 43,058.28

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 66,013.44	\$ 63,060.00	\$ 62,875.00	\$ 66,080.00
Salaries - Overtime	64.34	300.00	85.00	300.00
Salaries - Part Time	1,070.00	500.00	-	-
Life / Unemployment Ins.	238.56	260.00	295.00	250.00
Deferred Compensation	84.65	-	-	430.00
Travel / Training / Continuing Ed.	10,123.19	12,000.00	10,500.00	10,500.00
Association Dues / Memberships	100.00	750.00	750.00	750.00
Office Supplies	653.72	500.00	500.00	500.00
Office Equipment / Furnishings	172.92	300.00	300.00	300.00
Advertising	154.00	400.00	300.00	300.00
Publications / Printing	959.15	900.00	900.00	900.00
Postage	299.00	350.00	350.00	350.00
Telephone	1,041.30	1,100.00	1,060.00	1,100.00
Computer Software / Support / Maint.	-	200.00	200.00	200.00
Professional Fees	20.00	100.00	100.00	100.00
Gas / Fuel	-	-	-	-
Transfer to Health Trust	5,940.14	13,008.00	11,235.00	11,630.00
General Operating	2,385.76	2,100.00	2,200.00	2,200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 89,320.17	\$ 95,828.00	\$ 91,650.00	\$ 95,890.00

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, tracker service and Think GIS 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.

K-9 Unit This item will be reduced due to one K-9 retirement with no replacement.

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$1,759,645.37	\$1,793,570.00	\$1,760,000.00	\$1,861,390.00
Salaries - Overtime	305,022.10	320,000.00	260,540.00	320,000.00
Salaries - Part Time	4,522.15	5,000.00	5,000.00	10,000.00
Life / Unemployment Ins.	8,687.10	8,390.00	8,650.00	7,930.00
Deferred Compensation	10,058.45	9,520.00	11,170.00	11,450.00
Safety Equip. / Uniform Exp.	53,446.02	55,000.00	55,000.00	55,000.00
Travel / Training / Continuing Ed.	43,602.74	55,000.00	50,000.00	50,000.00
Assoc. Dues and Memberships	1,065.00	1,200.00	1,200.00	1,200.00
Office Supplies	2,741.72	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	852.29	2,500.00	2,500.00	2,500.00
Advertisting	-	200.00	200.00	200.00
Publications / Printing	7,003.94	9,500.00	9,500.00	9,500.00
Postage	662.28	1,000.00	900.00	900.00
Telephone	15,119.14	15,000.00	14,000.00	14,000.00
Utilities	11,765.48	14,000.00	15,000.00	15,000.00
Computer Software / Support / Maint.	5,544.85	6,500.00	6,500.00	6,500.00
Mobile Data Computer Exp. / Purch.	7,489.84	9,000.00	8,000.00	8,000.00
Professional Fees / Services	1,912.55	1,500.00	3,000.00	3,000.00
Equipment Loan / Lease Pmts.	6,605.53	6,500.00	5,500.00	5,500.00
911 Comm. Center Pmt.	302,871.65	307,000.00	302,000.00	295,000.00
Maint. of Licensed Vehicles	46,134.32	45,000.00	45,000.00	45,000.00
Maint. of Radios / Vehicular Equip.	14,365.00	17,000.00	15,000.00	17,000.00
Gasoline / Fuel	31,553.56	38,880.00	30,000.00	33,000.00
K-9 Unit Expenses	538.61	2,500.00	1,500.00	1,500.00
D.A.R.E.	959.06	-	1,250.00	1,300.00
Firing Range	6,665.92	9,000.00	9,000.00	9,000.00
Bldg. / Grounds Fixed Equip. Maint.	9,662.46	10,600.00	10,600.00	10,600.00
Tow Expense	28,057.16	31,000.00	29,000.00	29,000.00
Transfer to Health Trust	416,835.60	482,330.00	465,055.00	496,800.00
General Operating Expenses	2,610.43	3,600.00	4,500.00	3,600.00
Capital Equipment	-	-	-	-
Capital Improvements	-	-	-	-
TOTAL EXPENSES	\$3,106,000.32	\$3,263,290.00	\$3,132,565.00	\$3,326,870.00

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. - \$72,500 is being requested for the purchase and set-up of two replacement vehicles.

POLICE PROTECTIVE TAX FUND				
Account No. 250				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 69,368.72	\$ 64,753.72	\$ 78,236.49	\$ 77,483.49
Property Taxes	58,975.28	58,975.00	59,905.00	59,000.00
Replacement Tax	12,975.17	12,500.00	11,219.00	11,219.00
Interest	187.16	35.00	5.00	5.00
Misc. Receipts	-	-	-	-
TOTAL REVENUES	72,137.61	71,510.00	71,129.00	70,224.00
ITEMS OF EXPENDITURE				
Capital Equipment	61,433.97	66,000.00	49,000.00	57,000.00
Vehicle Maintenance	750.00	-	-	-
Maint. Of Radio / Veh. Equipment	1,085.87	12,400.00	14,142.00	15,500.00
Mobile Laptop Computers	-	-	8,740.00	8,800.00
TOTAL EXPENSES	63,269.84	78,400.00	71,882.00	81,300.00
INTRA-FUND TRANSFERS OUT				
To Gen. Corp. (Bldg. Lease)	-	-	-	-
PROJECTED ENDING BALANCE	\$ 78,236.49	\$ 57,863.72	\$ 77,483.49	\$ 66,407.49

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 7,788.42	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life / Unemployment Ins.	71.24	70.00	75.00	75.00
Deferred Compensation	77.76	75.00	75.00	75.00
Assoc. Dues and Memberships	-	-	-	-
Travel / Training / Continuing Ed.	1,376.37	1,600.00	1,580.00	1,600.00
Office Supplies	-	400.00	110.00	300.00
Office Equipment / Furnishings	-	50.00	40.00	50.00
Telephone	240.00	240.00	240.00	240.00
Comp. Software / Support / Maint.	-	-	-	-
General Operating Expense	3.95	-	-	-
TOTAL EXPENSES	\$ 9,557.74	\$ 9,935.00	\$ 9,620.00	\$ 9,840.00

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. \$32,315 covers the City's share of the McDonough County GIS Center Budget.

COMMUNITY DEVELOPMENT OFFICE

Account No. 100-150

ITEMS OF EXPENDITURE	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 185,207.73	\$ 189,180.00	\$ 191,035.00	\$ 201,660.00
Salaries - Overtime	8,451.09	1,000.00	3,000.00	1,000.00
Salaries - Part Time	22,490.55	51,370.00	45,000.00	53,165.00
Life / Unemployment Ins.	1,726.82	1,960.00	1,960.00	1,510.00
Deferred Compensation	269.77	665.00	795.00	815.00
Safety Equip. / Uniform Exp.	490.96	250.00	150.00	250.00
Travel / Training / Continuing Ed.	3,320.85	5,500.00	2,500.00	4,500.00
Assoc. Dues and Memberships	661.00	700.00	700.00	700.00
Employment Contracts	2,500.00	5,000.00	7,500.00	9,430.00
Engineering (Plats-Sub Review/Insp.)	-	2,000.00	402.00	2,000.00
Office Supplies	2,686.26	2,450.00	1,650.00	2,450.00
Office Equip. / Furnishings	198.84	250.00	85.00	250.00
Advertising	2,207.44	2,500.00	1,500.00	2,500.00
Publications / Printing	3,272.03	1,500.00	950.00	1,500.00
Postage	1,507.14	2,000.00	2,700.00	2,000.00
Telephone	4,552.39	4,500.00	5,100.00	5,100.00
Computer Software / Support / Maint.	428.24	1,500.00	600.00	1,000.00
Professional Fees - Filings	3,533.50	1,500.00	3,500.00	3,500.00
Plumbing Inspections	17,250.00	18,000.00	15,750.00	18,000.00
Mowing Contract	13,137.50	12,000.00	9,700.00	12,000.00
McDonough Co. GIS Center Contr.	30,200.00	31,525.00	31,825.00	32,315.00
Special Projects	-	-	-	-
Maint. of Licensed Vehicles	608.26	1,000.00	3,500.00	3,000.00
Maint. of Radios / Vehicular Equip.	-	-	-	-
Gasoline / Fuel	1,428.25	1,800.00	2,100.00	2,310.00
Transfer to Health Trust	57,224.98	64,730.00	68,979.00	81,200.00
General Operating Expenses	186.00	200.00	200.00	200.00
Emergency Relief	-	-	320.00	500.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 363,539.60	\$ 403,080.00	\$ 401,501.00	\$ 442,855.00

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.

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 the 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 to the Downtown Development Office to partially fund their activities.

DOWNTOWN TIF FUND

Account No. 305

REVENUES	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 119,564.20	\$ 95,206.20	\$ 92,405.95	\$ 92,180.95
TIF Property Tax Increment	200,977.02	200,000.00	203,630.00	203,000.00
TIF Property Tax Surplus	-	8,751.00	8,935.00	8,900.00
Interest	313.43	50.00	50.00	50.00
West Central ILL Arts Center Repay	4,416.72	4,415.00	4,415.00	4,415.00
Misc Receipts	1,500.00	1,000.00	1,500.00	1,000.00
TOTAL REVENUES	207,207.17	214,216.00	218,530.00	217,365.00
ITEMS OF EXPENDITURE				
Part Time Salaries	10,964.94	15,770.00	15,770.00	17,159.00
Life / Unemployment Insurance	145.14	162.00	162.00	150.00
Professional Services Contract	-	-	-	-
Engineering	-	1,000.00	-	1,000.00
Advertising / Marketing	602.50	500.00	-	500.00
Downtown Beautification	5,103.86	5,000.00	5,000.00	5,000.00
Postage	-	-	-	-
Telephone	-	-	-	-
Professional Fees	687.00	-	-	-
Travel / Training / Continuing Ed.	989.90	1,900.00	1,900.00	1,900.00
Professional Dues	650.00	650.00	650.00	650.00
Dwntn. Sidewalk / Curb Repair / Replace.	-	-	-	-
Land Acquisition / Demo	-	-	-	-
Bldgs. / Grnds. / Fixed Equip. Maint.	2,662.55	500.00	2,500.00	2,500.00
General Operating Expense	100.00	100.00	50.00	100.00
Historic District Study	-	-	-	-
Surplus Tax Payment - Reserve	85,659.53	87,395.00	77,723.00	89,000.00
TOTAL EXPENSES	107,565.42	112,977.00	103,755.00	117,959.00
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	35,000.00	35,000.00
To Façade Program	50,000.00	25,000.00	25,000.00	50,000.00
To Downtown Development Office	36,800.00	45,000.00	45,000.00	50,000.00
To Sculpting Downtown Macomb	5,000.00	-	-	-
TOTAL TRANSFERS OUT	126,800.00	115,000.00	115,000.00	145,000.00
PROJECTED ENDING BALANCE	\$ 92,405.95	\$ 81,445.20	\$ 92,180.95	\$ 46,586.95

WEST SIDE TIF

This TIF was created in December, 2009.

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

Community Special Project - \$20,000 is budgeted to refurbish WIU's mobile stage.

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

Mummert Property - \$20,000 is budgeted for the 4th installment payment of 5 for the purchase of property on North Lafayette St.

Surplus Tax Pymts - Required amount as per agreement reached with the 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.

Lamoine Project Reserve - By agreement the City has a reserve of \$70,000.00 in this fund.

WEST SIDE TIF FUND				
Account No. 307				
REVENUES	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 69,501.01	\$ 35,185.01	\$ 54,627.07	\$ 25,935.07
Lamoine Project Reserve				\$ 35,000.00
TIF Property Tax Increment	51,026.64	50,000.00	57,765.00	57,000.00
TIF Property Tax Surplus	-	291.00	826.00	800.00
Interest	101.41	25.00	25.00	25.00
Misc Receipts	-	-	2,262.00	-
TOTAL REVENUES	51,128.05	50,316.00	60,878.00	57,825.00
INTRA - FUND TRANSFERS IN				
From Dwntrn TIF	25,000.00	35,000.00	35,000.00	35,000.00
TOTAL TRANSFERS IN	25,000.00	35,000.00	35,000.00	35,000.00
ITEMS OF EXPENDITURE				
Part Time Salaries	-	-	-	-
Employee Insurance	-	-	-	-
Consulting / Professional Fees	28,590.00	-	-	-
Utilities	1,972.85	2,000.00	3,650.00	3,500.00
Community Special Project	-	-	-	20,000.00
Bldgs. / Grnds. / Fixed Equip. Maint.	4,926.19	4,000.00	6,500.00	4,500.00
Chandler Park Electrical	3,551.86	1,000.00	3,200.00	3,500.00
Chandler Park Misc.	3,653.89	2,500.00	800.00	2,500.00
Mummert Property	45,761.04	20,000.00	20,000.00	20,000.00
Lamoine Hotel Project - Facade Only	-	50,000.00	50,000.00	-
Lamoine Hotel Bond Payment	-	-	-	-
General Operating	43.06	-	-	-
Surplus Tax Payments	2,503.10	2,555.00	5,420.00	5,500.00
TOTAL EXPENSES	91,001.99	82,055.00	89,570.00	59,500.00
Lamoine Project Reserve-Incl.in Balance	-	(35,000.00) held for loan pymt	(35,000.00) held for loan pymt	(70,000.00) held for loan pymt
PROJECTED ENDING BALANCE	\$ 54,627.07	\$ 3,446.01	\$ 25,935.07	\$ 24,260.07

FAÇADE 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.

FAÇADE PROGRAM								
Account No. 308								
REVENUES		FY 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17		FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	22,940.16	\$	33,825.16	\$	47,825.16	\$	34,825.16
INTRA-FUND TRANSFERS IN								
From Dwntn TIF		50,000.00		25,000.00		25,000.00		50,000.00
TOTAL TRANSFERS IN		50,000.00		25,000.00		25,000.00		50,000.00
ITEMS OF EXPENDITURE								
Façade Grants		25,115.00		20,000.00		38,000.00		70,000.00
TOTAL EXPENSES		25,115.00		20,000.00		38,000.00		70,000.00
PROJECTED ENDING BALANCE	\$	47,825.16	\$	38,825.16	\$	34,825.16	\$	14,825.16

DOWNTOWN DEVELOPMENT OFFICE

Downtown Development was re-established in-house in 2015 after the Chamber of Commerce decided not to renew its contract with the City to provide a staff person dedicated to this purpose. This City position is jointly funded by Downtown TIF funds as well as Hotel/Motel Tax funds, with an office on the second floor of City Hall.

DOWNTOWN DEVELOPMENT OFFICE					
Account No. 309					
REVENUES		FY 15-16		FY 16-17	
		Actual		Budget	
				Re-estimated	
				FY 16-17	
					FY 17-18
					BUDGET
PROJECTED BEGINNING BALANCE	\$	1,748.57	\$	6,703.57	\$
				7,784.44	\$
					6,032.44
Farmer's Market Income	\$	1,519.15	\$	1,100.00	\$
Misc. Receipts		219.02		-	\$
				85.00	1,000.00
					-
TOTAL REVENUES		1,738.17		1,100.00	1,225.00
					1,000.00
INTRA-FUND TRANSFERS IN					
From Downtown TIF		36,800.00		45,000.00	45,000.00
From Hotel/Motel Tax		33,665.00		32,000.00	32,000.00
					50,000.00
TOTAL TRANSFERS IN		70,465.00		77,000.00	82,000.00
ITEMS OF EXPENDITURE					
Salaries		35,201.24		36,375.00	35,600.00
Life/Unemployment Insurance		439.73		280.00	280.00
Deferred Comp.		-		-	-
Office Supplies		1,069.35		1,800.00	1,000.00
Printing/Publications		77.25		500.00	400.00
Advertising / Marketing		7,251.06		2,000.00	1,000.00
Postage		203.73		500.00	900.00
Telephone		881.30		650.00	380.00
Travel / Training / Continuing Ed.		1,330.93		2,000.00	2,000.00
Association Dues/Membership Fees		-		250.00	250.00
General Operating Expense		945.07		1,000.00	700.00
Farmer's Market Expense		95.78		2,850.00	2,850.00
Summer Concert Series/Brown Bag		-		2,985.00	3,572.00
Dickens/Polar Express		-		7,000.00	4,500.00
Elf on the Shelf		-		250.00	-
Moon Over Macomb		-		1,000.00	1,185.00
Park & Cruise		-		2,530.00	2,895.00
Transfer to Health Insurance		18,671.86		22,580.00	22,465.00
					23,255.00
TOTAL EXPENSES		66,167.30		84,550.00	79,977.00
					82,375.00
PROJECTED ENDING BALANCE	\$	7,784.44	\$	253.57	\$
				6,032.44	\$
					6,657.44

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 receives 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$ 17,000.00	\$ 17,352.29	\$ 16,342.29
Sculpture Sponsorships/Donations	\$	13,950.00	10,000.00	10,000.00	10,000.00
Artist Entry Fees	\$	100.00	500.00	500.00	500.00
INTRA-FUND TRANSFERS IN					
From Dwnntn TIF		5,000.00	-	-	-
TOTAL REVENUE		19,050.00	10,500.00	10,500.00	10,500.00
ITEMS OF EXPENDITURE					
Sculpting Downtown Macomb		1,697.71	13,550.00	11,510.00	12,000.00
TOTAL EXPENSES		1,697.71	13,550.00	11,510.00	12,000.00
PROJECTED ENDING BALANCE	\$	17,352.29	\$ 13,950.00	\$ 16,342.29	\$ 14,842.29

DOWNTOWN DEVELOPMENT 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 81,163.56	\$ 92,393.56	\$96,329.83	\$111,429.83
Interest on Fund Balance	159.00	20.00	160.00	175.00
Interest on Loans	1,534.47	950.00	490.00	220.00
Loan Principal Repayments	13,472.80	10,915.00	14,450.00	2,160.00
TOTAL REVENUES	15,166.27	11,885.00	15,100.00	2,555.00
ITEMS OF EXPENDITURE				
Professional Fees	-	-	-	-
Loan Disbursements	-	-	-	-
TRANSFERS OUT				
To Community Development	-	-	-	-
TOTAL EXPENSES	-	-	-	-
PROJECTED ENDING BALANCE	\$96,329.83	\$104,278.56	\$111,429.83	\$113,984.83

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.

In FY 16-17, the City transferred \$225,000.00 to the Community Improvement Fund for the Blight Reduction program.

CDAP REVOLVING LOAN FUND				
Account No. 325				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 241,495.70	\$ 279,360.70	\$280,006.81	\$ 36,926.81
Interest on Fund Balance	321.76	300.00	375.00	385.00
Interest on Loans	5,003.44	3,875.00	3,700.00	4,850.00
Loan Principal Repayments	71,290.70	21,550.00	17,845.00	20,945.00
TOTAL REVENUES	76,615.90	25,725.00	21,920.00	26,180.00
TRANSFERS IN				
From Special Project Fund -Bower Rd.	-	-	-	-
ITEMS OF EXPENDITURE				
Misc. Expenses	-	-	-	-
Bower Rd. Project	-	-	-	-
Loan Disbursements	37,939.79	-	40,000.00	-
Uncollected Debt	-	-	-	-
Professional Fees	165.00	-	-	-
SUB-TOTAL EXPENDITURES	38,104.79	-	40,000.00	-
TRANSFERS OUT				
To Community Improvement Fund	-	-	225,000.00	-
TOTAL EXPENDITURES	38,104.79	-	265,000.00	-
PROJECTED ENDING BALANCE	\$280,006.81	\$305,085.70	\$36,926.81	\$63,106.81

SALES TAX - INFRASTRUCTURE

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

A transfer In of \$600,000 from the Special Project Fund Candy Ln. is due to the timing of projects.

The specified projects for this budget include work at Bayberry Cul-de-Sac, Western Avenue, White St. and Wigwam Hollow Rd. with a cost of \$1,180,702.

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

\$50,000 is budgeted for seal coating.

\$50,000 is budgeted for crack sealing.

This fund makes a bond and interest payment of approximately \$598,740 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 \$1,400,000 transfer to the Downtown Revitalization fund for improvements to the streets on the City square.

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$2,495,593.12	\$ 1,838,116.00	\$ 2,010,268.68	\$ 2,115,736.68
Sales Tax Referendum	1,869,865.86	1,900,000.00	1,750,000.00	1,730,000.00
Safe Routes to School Program	-	160,000.00	-	-
Interest	2,658.00	350.00	2,500.00	500.00
Misc Receipts	110,857.60	-	184,230.00	36,847.00
TOTAL REVENUES	1,983,381.46	2,060,350.00	1,936,730.00	1,767,347.00
Transfers In				
Transfer in from Special Fund 729 Candy Ln.	-	-	-	600,000.00
ITEMS OF EXPENDITURE				
Professional Fees	-	-	3,150.00	2,800.00
Concrete	21,493.39	36,000.00	35,000.00	35,000.00
Asphalt	13,418.20	15,000.00	15,000.00	15,000.00
Emulsion Oil	53,664.02	62,000.00	50,000.00	48,000.00
Sand / Rock	23,999.78	30,000.00	38,000.00	38,000.00
Pipe / Culverts / Grates / Inlets / Manholes	19,985.28	20,000.00	22,000.00	24,000.00
Street Striping / Paint	5,600.56	12,000.00	15,000.00	15,000.00
Sidewalk Replace Program - shared	6,725.00	15,000.00	1,000.00	15,000.00
Safe Routes to School Program	-	210,000.00	-	-
Seal Coating	-	-	-	50,000.00
Crack Sealing	-	-	-	50,000.00
University Drive	-	-	47,795.00	-
Traffic Signal Replacement	23,350.61	-	11,865.00	-
Parking Lot Development	-	-	-	-
Adams Street Project	-	-	42,560.00	-
White and McDonough	381,041.81	-	-	-
Glenwood Park Water Main	2,146.25	250,000.00	249,980.00	-
Prairie Ave.,(Jackson to Carroll)	-	120,000.00	123,276.00	-
Hickory Bow Culvert	5,269.00	101,000.00	10,405.00	-
Woodland Estates - Concrete	-	239,000.00	255,626.00	-
Pearl Street - Culvert Rebuild	5,744.50	15,000.00	27,470.00	-
Madison Street Extension	3,980.00	30,000.00	-	-
Unspecified Projects	-	-	9,125.00	-
Infra Street Specified Projects	-	-	26,070.00	1,180,702.00
Infrastructure Bond / Int. Pymts.	602,287.50	602,940.00	602,940.00	598,740.00
TOTAL EXPENSES	1,168,705.90	1,757,940.00	1,586,262.00	2,072,242.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
To Sewer Fund	-	175,000.00	175,000.00	-
INTRA FUND TRANS OUT				
To Downtown Revitalization	250,000.00	-	20,000.00	1,400,000.00
To Candy Lane Project 729	1,000,000.00	-	-	-
TOTAL TRANSFERS OUT	1,300,000.00	225,000.00	245,000.00	1,450,000.00
PROJECTED ENDING BALANCE	\$ 2,010,268.68	\$ 1,915,526.00	\$ 2,115,736.68	\$ 960,841.68

BOND INFRASTRUCTURE FUND

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

The remaining balance was expended in FY 15-16.

BOND INFRASTRUCTURE FUND				
Account No. 115				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,541,493.12	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-
IDOT Reimb. for U-Drive Improvements	-	-	-	-
Interest	1,322.76	-	-	-
Misc. Receipts	1,729.00	-	-	-
TOTAL REVENUES	3,051.76	-	-	-
ITEMS OF EXPENDITURE				
Bank Charges	-	-	-	-
East St. - Wheeler to University	939.80	-	-	-
Wigwam Hollow Bridge	80,132.58	-	-	-
White and McDonough	257,927.72	-	-	-
Adams Street Improvements	1,205,544.78	-	-	-
TOTAL EXPENSES	1,544,544.88	-	-	-
TRANSFERS OUT				
To Downtown Revitalization Fund	-	-	-	-
TOTAL EXPENSES	1,544,544.88	-	-	-
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

DOWNTOWN REVITALIZATION

The City has created the "Downtown Revitalization Fund" in preparation for the Downtown renovation project scheduled for the FY 17-18 construction season. The fund receives transfers from the Infrastructure Sales Tax Fund as the project progresses.

Downtown Project - This line item includes \$1,400,000 for Phase 1 of the Revitalization Plan. The streets on the City Square will be milled and overlaid.

DOWNTOWN REVITALIZATION				
Account No. 120				
REVENUES	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ (11,887.27)	\$ 88,112.73	\$ 79,912.73	\$ -
INTRA-FUND TRANSFERS IN				
From Sales Tax Infrastructure	250,000.00	-	20,000.00	1,400,000.00
TOTAL TRANSFERS IN	250,000.00	-	20,000.00	1,400,000.00
ITEMS OF EXPENDITURE				
Downtown Project	158,200.00	36,000.00	99,912.73	1,400,000.00
TOTAL EXPENSES	158,200.00	36,000.00	99,912.73	1,400,000.00
PROJECTED ENDING BALANCE	\$ 79,912.73	\$ 52,112.73	\$ -	\$ -

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

\$64,430 from the Sewer Fund to defray part of the costs of the Public Works' Director and secretary's salary and benefits

\$646,475 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
Replacement Taxes	\$ 17,207.60	16,800.00	\$ 14,879.00	14,000.00
Telecommunications Taxes	364,434.15	345,000.00	293,250.00	264,130.00
Grants -Trees	-	-	-	-
State Highway Maint.	-	3,955.00	5,945.00	5,950.00
Sale of Materials	-	-	100.00	-
Sale of Salt - McDonough County	-	-	-	-
Sale of Salt - WIU	-	-	-	-
Sale of Fuel-outside vendors	199,695.94	254,400.00	173,200.00	190,520.00
Sale of Fuel-internal usage	86,102.81	122,960.00	93,300.00	101,880.00
Street Sweeping-outside vendors	-	-	-	-
Misc. Receipts	20,817.45	12,000.00	18,790.00	2,000.00
SUBTOTAL	688,257.95	755,115.00	599,464.00	578,480.00
INTRA-FUND TRANSFERS IN				
From General Corp.	103,466.96	440,090.00	230,395.00	177,575.00
From Garbage Fund	27,500.00	27,500.00	27,500.00	27,500.00
From Sales Tax Infrastructure	-	-	-	-
TRANSFERS IN				
From MFT	545,000.00	545,000.00	545,000.00	545,000.00
From Water Revenue Funds	575,065.00	637,230.00	637,230.00	646,475.00
From Sewer Revenue Funds	58,450.00	73,700.00	73,700.00	64,430.00
INTRA FUND TRANSFERS OUT				
To General Fund	-	-	-	-

TOTAL REVENUES / EXPENDITURES	\$ 1,997,739.91	\$ 2,478,635.00	\$ 2,113,289.00	\$ 2,039,460.00
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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.

Weed and Mosquito Spraying - This line item has been increased this year to purchase chemicals. Bulk purchasing is considerably cheaper and therefore is only needed every two or three years.

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

Capital Equipment - There is no capital equipment budgeted for this fiscal year.

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
Salaries - Regular	\$ 807,447.66	832,415.00	\$ 835,975.00	849,435.00
Salaries - Overtime	18,658.07	34,000.00	34,000.00	34,000.00
Salaries-OT St .Sweeping Pvt./Reimb	-	-	-	-
Salaries - Part time	3,675.00	20,000.00	20,000.00	20,000.00
Life / Unemployment Ins.	5,089.51	4,695.00	4,995.00	4,985.00
Deferred Compensation	4,165.56	3,450.00	4,644.00	4,760.00
Safety Equip. / Uniform Exp.	8,361.01	12,000.00	8,000.00	10,000.00
Travel /Training / Continuing Ed.	3,950.14	7,000.00	4,000.00	5,000.00
Drug and Alcohol Testing	1,296.50	1,075.00	1,140.00	1,140.00
Assoc. Dues and Memberships	598.00	1,000.00	860.00	860.00
Engineering-Incidental	876.75	1,000.00	600.00	1,000.00
Office Supplies	1,219.50	800.00	1,300.00	1,200.00
Office Equipment / Furnishings	1,224.89	300.00	1,200.00	800.00
Advertising	1,002.48	1,000.00	600.00	1,000.00
Publications / Printing	651.00	500.00	975.00	500.00
Postage	241.70	400.00	300.00	300.00
Telephone	5,812.69	6,000.00	7,600.00	10,200.00
Utilities	10,005.66	12,000.00	12,000.00	12,000.00
Computer Software / Support / Maint.	-	800.00	1,600.00	400.00
Professional Fees	1,283.50	1,500.00	800.00	800.00
Street Lighting Electric	139,871.49	125,000.00	142,700.00	145,000.00
Street Lighting Upgrades/Maint.	2,500.00	20,000.00	12,000.00	2,500.00
Weed and Mosquito Spray	2,351.22	4,000.00	3,000.00	4,000.00
Equipment Loan/Lease Payments	2,235.48	2,250.00	2,305.00	2,375.00
Vehicle Maintenance	36,896.94	30,000.00	39,750.00	35,000.00
Maint. Radios/Vehicular Equipment	1,200.98	1,500.00	2,250.00	1,500.00
Gasoline / Fuel - Bulk Purchase	258,686.57	365,700.00	292,000.00	321,200.00
Gasoline / Fuel - Dept. Use	54,065.53	50,400.00	36,200.00	39,820.00
Maint .of Movable Equip.	22,014.20	28,000.00	32,000.00	30,000.00
Hand Tools / Small Equip.	6,878.11	8,000.00	8,000.00	8,000.00
Traffic Control Signage- Hardware	5,234.22	10,000.00	5,000.00	5,000.00
Tree Planting, Care/Maint./ Forester	14,739.84	18,000.00	18,000.00	18,000.00
Snow Removal Contract	16,000.00	18,000.00	18,000.00	18,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	6,286.26	10,000.00	10,500.00	8,500.00
Transfer to Health Trust	268,986.79	327,850.00	318,995.00	337,185.00
General Operating Expense	21,155.90	30,000.00	15,000.00	25,000.00
General Operating Exp.-Underground	69,550.33	100,000.00	70,000.00	80,000.00
Capital Improvements	-	90,000.00	-	-
Capital Equipment	193,526.43	300,000.00	147,000.00	-
TOTAL EXPENSES	1,997,739.91	2,478,635.00	2,113,289.00	2,039,460.00

PROJECTED ENDING BALANCE	\$	-	\$	-	\$	-	\$	-
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SPECIAL PROJECT FUND - CANDY LANE

\$600,000 is being transferred back to the Sales Tax Infrastructure Fund as this project timeline was adjusted.

SPECIAL PROJECT FUND-CANDY LANE				
Account No. 729				
ITEMS OF EXPENDITURE	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ 700,000.00	\$ 857,799.00	\$ 640,288.00
Misc. Receipts	-	-	-	-
SUB-TOTAL REVENUES	-	-	-	-
INTRA FUND TRANSFERS IN From Infrastructure Sales Tax	1,000,000.00	-	-	-
TOTAL REVENUES	1,000,000.00	-	-	-
ITEMS OF EXPENDITURE				
Construction/Engineering	142,201.00	170,000.00	44,241.00	-
Sidewalk South of Grant			173,270.00	-
Water Main Replacement	-	-	-	-
TOTAL EXPENSES	142,201.00	170,000.00	217,511.00	-
TRANSFER OUT				
Transfer out to Infrastructure Sales Tax	-	-	-	600,000.00
PROJECTED ENDING BALANCE	\$ 857,799.00	\$ 530,000.00	\$ 640,288.00	\$ 40,288.00

GARBAGE COLLECTION / DISPOSAL FUND

The City's current contract for solid waste collection/disposal and recycling services has been extended until October 31, 2017 at 0% increase, then November 1st through April 30, 2018 with a 1% increase. The City will see an increase of 1/2% on our contract for FY 17-18.

Salaries- This line includes the cost of two employees to man the yard waste site Thursday thru Sunday, 8 months of the year.

Transfers to other funds The sum of \$54,891 (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 offset part of the Public Works' salaries related to the yard waste site.

There will be no rate increase this year.

GARBAGE COLLECTION/DISPOSAL FUND								
Account No. 210								
SOURCE OF FUNDS		FY 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17		FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	78,461.29	\$	48,885.29		68,118.37	\$	52,453.37
Replacement Taxes		34,415.20		34,000.00		29,758.00		29,000.00
Interest		183.00		25.00		25.00		25.00
Various WM Stickers, Resale		2,497.00		2,000.00		3,300.00		3,000.00
Misc. Receipts		3,127.00		3,500.00		2,455.00		2,000.00
Monthly Fees		900,881.58		893,000.00		897,900.00		897,900.00
TOTAL REVENUES		941,103.78		932,525.00		933,438.00		931,925.00
ITEMS OF EXPENDITURE								
Part-Time Salaries		11,923.00		12,135.00		12,135.00		12,135.00
FICA		912.11		905.00		930.00		930.00
Employee Insurance		170.70		185.00		150.00		140.00
Telephone		319.28		275.00		470.00		470.00
Contracts - Garbage Collection		589,439.61		590,000.00		590,000.00		592,950.00
Recycling		190,485.85		190,525.00		190,525.00		191,477.63
Yard Waste-"No Sticker"		35,167.52		35,168.00		35,455.00		35,632.28
Contr. To WIRC-Paint/Elec. Recycling		7,500.00		7,750.00		7,750.00		8,000.00
Maint. of Moveable Equip.		15,976.63		10,000.00		12,000.00		15,000.00
Various WM Stickers, Purchase		3,525.00		2,500.00		3,125.00		3,000.00
Yard Waste Center Operations		17,947.00		20,000.00		16,000.00		13,000.00
Bld./Grnds./Fixed Equip. Maint.		-		500.00		500.00		500.00
General Operating Expense		2,222.00		3,000.00		2,000.00		3,000.00
TOTAL EXPENSES		875,588.70		872,943.00		871,040.00		876,234.90
INTRA-FUND TRANSFERS OUT								
To IT Fund		-		-		-		-
To Operations Dept.-Salaries PW		27,500.00		27,500.00		27,500.00		27,500.00
To General Corp.-Admin. B.O.		48,358.00		50,563.00		50,563.00		54,891.00
TOTAL TRANSFERS OUT		75,858.00		78,063.00		78,063.00		82,391.00
PROJECTED ENDING BALANCE	\$	68,118.37	\$	30,404.29	\$	52,453.37	\$	25,752.47

WATER FUND

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

\$2,162,105 to the Water O & M Fund to meet Water Department operating expenses

\$480,362 to the Water Bond and Interest Fund to meet debt service obligations

\$60,000 to the IMRF Fund for the six employees paid from Operations

\$10,000 to the IT Fund

\$488,586 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), \$40,000 for 1/2 the cost of the Spring Lake Management contract and includes the 3rd of 4 loan repayments (\$106,250) to repay the FY 14-15 \$425,000 loan that funded Phase 1 of the South Water Tower Painting

\$68,835 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$646,475 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

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

This budget includes a \$3.00 debt service fee for improvements made to the water treatment plant. A percent increase on the water user fee is not included in this budget.

WATER FUND REVENUES

Account No. 500

REVENUES	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 570,114.22	\$ 963,578.22	\$ 966,223.76	\$ 1,034,415.68
Interest	782.53	500.00	950.00	500.00
Colchester Wtr. Project Reimb.	2,310.26	-	-	-
Water Tower Painting Loan	719,424.90	183,880.00	183,800.00	-
User Fee Collections	3,336,418.57	3,388,550.00	3,340,000.00	3,340,000.00
Service Fees	540.00	500.00	1,160.00	500.00
Meter Maint. / Repair Fees	84,392.64	85,000.00	85,000.00	85,000.00
Debt Service Fee	124,487.33	138,960.00	137,000.00	206,500.00
Other Receipts	108,989.60	100,000.00	125,000.00	105,000.00
TOTAL REVENUES	4,377,345.83	3,897,390.00	3,872,910.00	3,737,500.00
TRANSFERS IN				
From General Fund (due to/from)	-	-	-	-
From Sewer Revenue Funds	100,000.00	100,000.00	100,000.00	100,000.00
From Water Deposits / Refunds	120.57	115.00	121.00	115.00
TOTAL BUDGETED REVENUES	4,477,466.40	3,997,505.00	3,973,031.00	3,837,615.00
INTRA FUND TRANSFERS OUT				
To Water O & M	2,605,745.86	2,306,145.00	2,063,775.00	2,162,105.00
To Bond and Interest Fund	439,380.00	498,707.00	482,319.08	480,362.50
To Water Sick and Vacation	-	-	6,050.00	-
TRANSFERS OUT				
To Gen. Corp.	347,007.00	575,240.00	575,240.00	488,586.50
To IMRF	55,815.00	57,500.00	57,500.00	60,000.00
To IT Fund	15,000.00	10,000.00	10,000.00	10,000.00
To Insurance and Tort Judgments	43,344.00	72,725.00	72,725.00	68,835.00
To Operations Division	575,065.00	637,230.00	637,230.00	646,475.00
To Downtown Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	4,081,356.86	4,157,547.00	3,904,839.08	3,916,363.99
PROJECTED ENDING BALANCE	\$ 966,223.76	\$ 803,536.22	\$ 1,034,415.68	\$ 955,666.69

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 \$35,000 included for R/O well maintenance, \$39,000 for lake and high service pump and motor maintenance and \$10,000 for water treatment division roof repairs.

Capital Equipment - There is \$0 budgeted for this fiscal year.

Capital Improvement Projects - This included \$200,000 for electric MCC replacements at the lake and plant.

Facility Plan Engineering - This included \$75,000 for a facility study.

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 2,605,745.86	\$ 2,306,145.00	\$ 2,063,775.00	\$ 2,162,105.00
ITEMS OF EXPENDITURE				
Salaries - Regular -Treatment	\$ 341,847.42	348,940.00	318,200.00	352,475.00
Salaries - Overtime -Treatment	38,763.37	45,000.00	41,000.00	45,000.00
Salaries - Part Time - Treatment	7,359.13	10,660.00	1,975.00	10,000.00
IMRF	46,699.77	47,225.00	46,600.00	41,265.00
FICA	28,618.85	30,120.00	27,900.00	30,390.00
Life / Unemployment Ins.	2,110.96	2,080.00	2,265.00	2,080.00
Deferred Compensation	969.49	935.00	945.00	970.00
Safety Equip. / Uniform Exp. - Treatment	3,764.10	7,500.00	5,000.00	5,000.00
Travel / Training / Cont. Ed. - Treatment	1,118.16	2,000.00	1,500.00	2,000.00
Drug and Alcohol Testing	469.00	600.00	640.00	615.00
Assoc. Dues and Memberships	870.50	1,000.00	1,000.00	1,000.00
Engineering - Incidental	1,216.00	2,000.00	2,000.00	2,000.00
Office Supplies	761.77	1,500.00	1,000.00	1,000.00
Office Equipment / Furnishings	517.79	1,000.00	950.00	1,000.00
Advertising	170.00	1,000.00	1,500.00	1,500.00
Publications / Printing	1,368.25	2,000.00	1,500.00	1,500.00
Postage	1,847.00	1,500.00	2,000.00	2,000.00
Telephone	5,775.69	5,800.00	6,220.00	6,500.00
Utilities	171,441.16	165,000.00	185,000.00	180,000.00
Computer Software / Support / Maint.	6,452.46	5,000.00	7,000.00	5,000.00
Professional Fees	25,162.02	20,000.00	20,000.00	20,000.00
Equipment Loan / Lease	869.80	1,000.00	910.00	910.00
Dam Inspection / Repair	22,500.00	2,500.00	-	2,000.00
Meter Upgrade / Repair / Supply	187,761.53	200,000.00	200,000.00	200,000.00
Maint. of Licensed Vehicles - Treatment	617.48	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	2,916.29	4,080.00	2,500.00	2,750.00
JULIE Expense	1,961.45	5,000.00	2,500.00	2,500.00
Maint. of Movable Equipment - Treatment	8,600.82	3,000.00	3,000.00	3,000.00
Hand Tools / Small Equip. - Treatment	3,621.54	4,000.00	2,000.00	2,000.00
Chemicals	415,657.30	500,000.00	425,000.00	450,000.00
Chemical Equipment/Repairs	22,147.43	10,000.00	30,000.00	25,000.00
Lab Tests and Equipment	54,775.42	50,000.00	30,000.00	30,000.00
Sludge Disposal	64,165.84	65,000.00	63,600.00	65,000.00
Bldg. / Grnds. / Fixed Equip. - Treatment	181,222.93	157,000.00	150,000.00	214,000.00
Transfer to Health Trust	113,102.35	123,630.00	135,345.00	139,150.00
Scada System Upgrade/Maint.	14,125.87	10,000.00	8,000.00	10,000.00
Facility Plan Eng	-	-	-	75,000.00
PALL Membrane System Parts	20,302.64	25,000.00	7,500.00	7,500.00
Greenleaf Filtration System	-	100,000.00	-	-
Woodland Ln. Watermain	-	-	-	-
Flex Net	-	-	-	-
Water Tower Painting	755,955.66	134,075.00	197,515.00	-
General Operating Expense	21,911.07	20,000.00	16,000.00	20,000.00
Capital Equipment	25,927.55	50,000.00	-	-
Capital Improvements	-	139,000.00	113,710.00	200,000.00
TOTAL EXPENSES	2,605,745.86	2,306,145.00	2,063,775.00	2,162,105.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

WATER BOND AND INTEREST FUND

In 2016 the City refunded the 2008 General Obligation Bonds that were issued 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.

The IEPA loan for the South Water Tower Painting is a twenty year loan, due 2036.

WATER BOND AND INTEREST FUND				
Account No. 520				
REVENUES	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 12,071.99	\$ 13,131.99	\$ 13,178.59	\$ 13,178.59
INTRA FUND TRANSFERS IN				
From Water Surplus Funds	439,380.00	498,707.00	482,319.08	480,362.50
Misc. Receipts	-	-	-	-
TOTAL REVENUES	439,380.00	498,707.00	482,319.08	480,362.50
ITEMS OF EXPENDITURE				
Trust Manangement Fees	475.00	515.00	11,475.00	515.00
Series 2008-A Bonds	271,892.50	270,142.00	53,716.58	-
Series 2016 Bonds	-	-	251,217.50	253,937.50
IEPA - RO Loan	131,056.60	131,060.00	131,060.00	131,060.00
THM Loan	34,849.30	34,850.00	34,850.00	34,850.00
IEPA Water Tower Loan	-	62,140.00	-	60,000.00
TOTAL EXPENSES	438,273.40	498,707.00	482,319.08	480,362.50
INTRA FUND TRANSFERS OUT	-	-	-	-
PROJECTED ENDING BALANCE	13,178.59	13,131.99	13,178.59	13,178.59

WATER BOND AND INTEREST RESERVE				
Account No. 525				
	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 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

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 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17		FY 17-18 BUDGET			
PROJECTED BEGINNING BALANCE	\$		40,000.00	\$		40,000.00	\$		40,000.00	\$		40,000.00
INTRA FUND TRANSFER IN From Water Revenue Funds			-			-			6,050.00			-
TOTAL REVENUES			-			-			6,050.00			-
ITEMS OF EXPENDITURE												
Sick and Vacation Pay			-			-			6,050.00			-
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 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17	FY 17-18 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

SEWER FUND

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

\$1,423,135 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

\$0 to the Sewer Sick and Vacation Fund to meet retirement obligations

\$341,155 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 to the IT Fund

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

\$34,490 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$64,430 to the Street Fund to defray part of the costs of the Public Works' Director and secretary's salaries and benefits

This budget includes a \$3.00 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 613,069.27	\$ 352,244.27	\$ 766,254.81	\$ 827,290.81
Replacement Tax - Swr. Chlor	1,068.80	\$ 1,000.00	924.00	\$ 1,000.00
Interest	626.12	400.00	570.00	550.00
Lab Test Fees	10,835.00	10,000.00	9,000.00	10,000.00
FEMA - Swr. Washout Project	15,450.26	-	-	-
EPA Loan - Plant Improv.	-	2,500,000.00	3,000,000.00	-
SEDAC Grant - Energy Efficiency	-	150,000.00	-	104,000.00
Sewer User Fees	1,798,449.58	1,830,000.00	1,802,500.00	1,810,000.00
Debt Service Fees	118,882.84	132,000.00	130,000.00	196,375.00
Service Fees	224.40	200.00	450.00	200.00
Other Receipts	45,822.53	30,000.00	45,900.00	35,000.00
SUBTOTAL	1,991,359.53	4,653,600.00	4,989,344.00	2,157,125.00
TRANSFERS IN				
From Sales Tax InfraStructure	-	175,000.00	175,000.00	-
From Water Deposits / Refunds	77.08	70.00	77.00	75.00
TOTAL REVENUES	1,991,436.61	4,828,670.00	5,164,421.00	2,157,200.00
INTRA-FUND TRANSFERS OUT				
To Sewer O & M	1,314,513.08	3,742,353.00	4,548,925.00	1,423,135.00
To Sewer Bond and Interest	-	180,000.00	-	180,000.00
To Sewer Sick and Vacation	13,513.99	14,825.00	11,995.00	-
To Storm Sewer Fund	-	-	-	-
TRANSFERS OUT				
To General Corp.	307,007.00	322,715.00	322,740.00	342,336.50
To IT Fund	10,000.00	10,000.00	10,000.00	10,000.00
To Water Revenue Funds	100,000.00	100,000.00	100,000.00	100,000.00
To Street Fund	58,450.00	73,700.00	73,700.00	64,430.00
To Insurance and Tort Judgements	34,767.00	36,025.00	36,025.00	34,490.00
To Downtown Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	1,838,251.07	4,479,618.00	5,103,385.00	2,154,391.50
PROJECTED ENDING BALANCE	\$ 766,254.81	\$ 701,296.27	\$ 827,290.81	\$ 830,099.31

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 \$60,000 for 3 - phase generators.

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: Spring Lake and Grant St. lift station upgrade, Plant lighting upgrade and Grit building exhaust fans.

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
INTRA FUND TRANSFERS IN				
From Sewer Revenue Funds	\$ 1,314,513.08	\$ 3,742,353.00	\$ 4,548,925.00	\$ 1,423,135.00
ITEMS OF EXPENDITURE				
Salaries - Regular	268,707.92	253,140.00	233,555.00	259,705.00
Salaries - Overtime	10,720.20	15,000.00	10,000.00	15,000.00
Salaries - Part Time	1,655.00	9,750.00	9,775.00	9,750.00
IMRF	36,021.00	33,350.00	36,695.00	29,260.00
FICA	21,195.22	21,490.00	18,950.00	21,765.00
Life / Unemployment Ins.	1,867.36	1,800.00	1,965.00	1,590.00
Deferred Compensation	851.66	660.00	900.00	925.00
Travel / Training / Continuing Ed.	2,274.33	4,000.00	3,000.00	5,000.00
Safety Equip. / Uniform Exp.	9,276.49	7,500.00	6,500.00	6,000.00
Drug and Alcohol Testing	537.00	400.00	545.00	500.00
Assoc. Dues / Memberships	212.50	210.00	220.00	220.00
Engineering - Incidental	-	-	-	-
Office Supplies	897.00	800.00	800.00	800.00
Office Equip / Furnishings (N.C.)	30.57	600.00	400.00	500.00
Advertising	203.40	400.00	400.00	400.00
Publications / Printing	-	-	-	-
Postage	879.02	1,200.00	900.00	900.00
Telephone	3,884.23	3,500.00	4,000.00	4,200.00
Utilities	194,278.22	180,000.00	180,000.00	180,000.00
Computer Software / Support / Maint.	-	300.00	630.00	300.00
Professional Fees	21,758.00	18,500.00	25,700.00	22,500.00
Maintenance of Vehicles	15,065.25	25,000.00	28,000.00	25,000.00
Maint. of Radio / Vehicular Equip.	300.00	300.00	320.00	320.00
Gasoline / Fuel	8,011.80	10,800.00	7,500.00	7,500.00
JULIE Expense	1,961.43	5,000.00	2,500.00	2,500.00
Maint. of Movable Equipment	5,972.27	3,000.00	2,000.00	2,000.00
Hand Tools	5,621.68	8,000.00	6,000.00	7,000.00
Chemicals	24,035.19	20,000.00	17,500.00	18,000.00
Lab Tests / Equip.	20,926.73	20,000.00	17,000.00	20,000.00
Sludge Disposal	79,234.02	99,000.00	82,805.00	99,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	101,280.38	100,000.00	100,000.00	100,000.00
Lift Station Maintenance	65,739.23	40,000.00	35,000.00	40,000.00
Transfer to Health Trust	103,542.58	123,990.00	125,385.00	139,520.00
General Operating Expense	4,396.90	15,000.00	6,000.00	6,000.00
Redzone Payment	71,979.60	71,980.00	71,980.00	71,980.00
Capital Improvement Projects	122,154.96	433,000.00	440,000.00	195,000.00
Waste Water Treatmnt Plant Improv.	59,787.37	2,099,683.00	3,000,000.00	-
Sewer System Repairs	27,605.63	50,000.00	10,000.00	20,000.00
Sewer & Manhole Linings	-	50,000.00	40,000.00	50,000.00
Capital Equipment	21,648.94	15,000.00	22,000.00	60,000.00
TOTAL EXPENSES	1,314,513.08	3,742,353.00	4,548,925.00	1,423,135.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

SEWER BOND AND INTEREST

The City has secured an IEPA loan for \$3,000,000 to finance the Waste Water Treatment Plant Improvements.

SEWER BOND AND INTEREST FUND						
Account No. 620						
REVENUES			FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-
INTRA FUND TRANSFERS IN From Sewer Revenue Funds				180,000.00		180,000.00
ITEMS OF EXPENDITURE						
IEPA Loan - Plant Improvements			-	180,000.00	-	180,000.00
Trust Mngmt Fees			-	-	-	-
TOTAL EXPENSES			-	180,000.00	-	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 15-16 Actual		FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	42,348.08	\$	42,348.08	\$ 40,000.00	\$ 40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		13,513.99		14,825.00	11,995.00	-
TOTAL REVENUES		55,862.07		57,173.08	51,995.00	40,000.00
ITEMS OF EXPENDITURE						
Sick and Vacation Pay		15,862.07		17,173.08	11,995.00	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$ 40,000.00	\$ 40,000.00

STORM SEWER FUND

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

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

STORM SEWER FUND				
Account No. 615				
	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 135,900.40	\$ 177,595.00	\$ 177,598.40	\$ 57,498.40
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	-	-	-	-
Lining of Pipes-Storm Sewer	-	-	-	-
Construction	8,302.00	180,000.00	170,100.00	-
TOTAL EXPENDITURES	8,302.00	180,000.00	170,100.00	-
PROJECTED ENDING BALANCE	\$ 177,598.40	\$ 47,595.00	\$ 57,498.40	\$ 107,498.40

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, \$5,000 is being budgeted for unspecified use.

CITY HALL MAINTENANCE FUND							
Account No. 155							
SOURCE OF FUNDS		FY 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	4,858.50	\$	20,858.50	\$	24,858.50	\$ 33,703.50
INTRA-FUND TRANSFERS IN							
From General Corporate	\$	20,000.00	\$	10,000.00	\$	10,000.00	\$ -
TOTAL TRANSFERS IN		20,000.00		10,000.00		10,000.00	-
ITEMS OF EXPENDITURE							
Capital (Furnishings)		-		-		-	-
Buildings and Grounds		-		-		1,155.00	5,000.00
TOTAL EXPENSES		-		-		1,155.00	5,000.00
PROJECTED ENDING BALANCE	\$	24,858.50	\$	30,858.50	\$	33,703.50	\$ 28,703.50

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 \$186,920 for FY 17-18.

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

The purchase of the fireworks for the annual display will be paid for directly from this fund \$15,000.00.

Community Projects - This fund will contribute \$3,000 to a dog show in July and \$2,500 to the Macomb Balloon Rally.

HOTEL / MOTEL TAX FUND							
Account No. 410							
SOURCE OF FUNDS		FY 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	48,258.78	\$	31,477.40	\$	29,877.17	\$ 18,317.17
Hotel/Motel Bed Tax		231,170.28		240,000.00		228,000.00	240,000.00
Interest		108.00		20.00		20.00	20.00
TOTAL REVENUES		231,278.28		240,020.00		228,020.00	240,020.00
ITEMS OF EXPENDITURE							
MACVB Payments		182,006.09		185,619.55		185,620.00	186,920.00
Fireworks		13,388.80		14,000.00		14,460.00	15,000.00
Fourth of July Celebration Exp.		-		-		-	2,000.00
Community Projects		8,850.00		7,500.00		7,500.00	7,500.00
TOTAL EXPENSES		204,244.89		207,119.55		207,580.00	211,420.00
INTRA FUND TRANSFERS OUT							
To General Corporate Fund		11,750.00		-		-	-
To Downtown Development Office		33,665.00		32,000.00		32,000.00	32,000.00
TOTAL INTRA FUND TRANSFERS OUT		45,415.00		32,000.00		32,000.00	32,000.00
PROJECTED ENDING BALANCE	\$	29,877.17	\$	32,377.85	\$	18,317.17	\$ 14,917.17

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 10.65%, which is a 13.41% decrease over the last year. Elected officials may elect to join IMRF. Monies in this fund are also used to cover the City's Social Security contributions, (currently 7.65%) for covered employees. The City levies property taxes to cover a portion of its IMRF/Social Security contributions; an additional 10.7% (4.5% for IMRF and 6.2% for SSI) is withheld from employee wages. IMRF costs related to the Water and Sewer Funds are expensed in those funds.

Rates since 2012 are shown below.

2012 IMRF Rate:	16.60%	2015 IMRF Rate:	12.15%
2013 IMRF Rate:	15.57%	2016 IMRF Rate:	12.30%
2014 IMRF Rate:	14.31%	2017 IMRF Rate:	10.65%

Due to the economic downturn in 2009, IMRF funds suffered a significant loss, causing rates to increase significantly in 2010.

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

This budget includes a transfer in from the General Fund as the amount levied from taxes was not enough to maintain a fund balance.

ILLINOIS MUNICIPAL RETIREMENT FUND					
Account No. 420					
SOURCE OF FUNDS	FY 15-16 Actual		FY 16-17 Budget		FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	258,075.87	\$	360,090.87	\$ 214,851.80
Property Taxes - IMRF		299,643.54		208,215.00	52,595.00
Property Taxes - FICA		206,641.44		50,000.00	10,000.00
Interest		751.33		100.00	100.00
Replacement Prop. Taxes		14,815.00		14,815.00	14,815.00
SUB-TOTAL REVENUES		521,851.31		273,130.00	77,510.00
INTRA TRANSFERS IN					
From General Corp.		-		-	250,000.00
TRANSFERS IN					
From Water Fund		55,815.00		57,500.00	60,000.00
TOTAL REVENUES		577,666.31		330,630.00	387,510.00
ITEMS OF EXPENDITURE					
City's FICA		201,580.44		218,000.00	226,360.00
City's IMRF		261,371.15		270,000.00	228,380.00
TOTAL EXPENSES		462,951.59		488,000.00	454,740.00
PROJECTED ENDING BALANCE	\$	372,790.59	\$	202,720.87	\$ 214,851.80
					147,621.80

INFORMATIONAL TECHNOLOGY FUND

Monies will be transferred from the General Fund and Water and Sewer 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 \$42,600 is budgeted for contracted computer technicians/consultants.

Computer Hardware \$22,300 is budgeted for 11 new computers, 15 monitors, a replacement server and a few other general equipment replacements.

Software Hardware \$1,275 is budgeted for the renewal of the Sophos anti-virus software.

INFORMATIONAL TECHNOLOGY FUND (IT)								
Account No. 460								
REVENUES		FY 15-16 Actual		FY 16-17 Budget		Re-estimated FY 16-17		FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	42,500.52	\$	90,665.52	\$	83,132.20	\$	64,817.20
Misc Receipts		-		-		-		-
INTRA-FUND TRANSFERS IN								
From Gen. Corp. Fund		100,000.00		20,000.00		20,000.00		20,000.00
From Garbage Fund		-		-		-		-
TRANSFERS IN								
From Water Fund		15,000.00		10,000.00		10,000.00		10,000.00
From Sewer Fund		10,000.00		10,000.00		10,000.00		10,000.00
TOTAL REVENUES		125,000.00		40,000.00		40,000.00		40,000.00
ITEMS OF EXPENDITURE								
Salaries / Benefits		33,600.00		33,600.00		33,600.00		42,600.00
Telephone-Shoretel Support		5,859.00		6,000.00		7,850.00		6,200.00
Computer Hardware		22,369.45		11,875.00		11,875.00		22,300.00
Computer Software/Internet		3,833.21		2,410.00		4,890.00		5,000.00
GIS - Low Flight Photos / Equipment		18,706.66		8,000.00		-		-
General Operating Exp.		-		-		100.00		100.00
Capital Outlay		-		-		-		-
TOTAL EXPENDITURES		84,368.32		61,885.00		58,315.00		76,200.00
PROJECTED ENDING BALANCE	\$	83,132.20	\$	68,780.52	\$	64,817.20	\$	28,617.20

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 FY18 is projected to be \$4,342,500. This revenue includes \$2,000,000 for operating assistance and \$2,282,000 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 6 large transit buses.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 658,394.06	\$ 663,494.06	\$ 885,165.61	\$ 930,665.61
Public Trans. Grants-Operations	2,299,724.07	2,500,000.00	1,900,000.00	2,000,000.00
Public Trans. Grants-Capital	674,464.52	2,697,000.00	400,000.00	2,282,000.00
Misc. Receipts	52,712.99	50,000.00	60,000.00	60,000.00
Interest	659.43	1,000.00	500.00	500.00
INTRAFUND TRANSFERS IN				
From General Corporate	-	-	-	-
TOTAL REVENUES	3,027,561.01	5,248,000.00	2,360,500.00	4,342,500.00
ITEMS OF EXPENDITURE				
Route Match Comp Software Lease		-	-	-
Architect/ Eng. Vehicle Maint.	5,678.15	-	-	-
Transportation Facility - A & E	5,191.23	15,000.00	-	15,000.00
Interest Payments	50.00	1,000.00	-	-
Demand Resp.Serv. Providers	438,643.40	675,000.00	510,000.00	500,000.00
Fixed Route Serv. Providers	933,339.27	1,000,000.00	840,000.00	900,000.00
Central Dispatching Costs	45,721.68	-	18,000.00	20,000.00
Management Costs	172,788.92	175,000.00	170,000.00	170,000.00
Capital Outlay-Buildings	-	-	-	-
Capital Outlay-Equipment	702,589.52	2,682,000.00	400,000.00	2,282,000.00
Vehicle Maint. Construction	101,951.46	-	-	-
Transportation Facility Constr.	-	-	-	-
Audit Expense	2,900.00	3,000.00	3,000.00	3,000.00
General Operating Exp.	391,935.83	662,000.00	374,000.00	410,000.00
Bldg./Grounds Maint.	-	-	-	-
TOTAL EXPENSES	2,800,789.46	5,213,000.00	2,315,000.00	4,300,000.00
PROJECTED ENDING BALANCE	\$ 885,165.61	\$ 698,494.06	\$ 930,665.61	\$ 973,165.61

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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 44,299.60	\$ -	\$ -	\$ -
Property Taxes	88,706.18	100,500.00	100,342.00	10,000.00
Misc. Income	24,452.90	10,000.00	39,189.00	21,000.00
Interest	7.77	50.00	10.00	10.00
TOTAL EST. COLLECTIONS	113,166.85	110,550.00	139,541.00	31,010.00
TRANSFERS IN				
From Sewer Revenue Funds	34,767.00	36,025.00	36,025.00	34,490.00
From Water Revenue Funds	43,344.00	72,725.00	72,725.00	68,835.00
INTRA-FUND TRANSFER IN				
From General	386,174.59	417,900.00	377,279.00	490,120.00
TOTAL REVENUES	577,452.44	637,200.00	625,570.00	624,455.00
ITEMS OF EXPENDITURE				
Property/GL Insurance	275,933.63	288,400.00	269,600.00	277,095.00
Worker's Comp. Insurance	320,180.15	333,800.00	335,970.00	332,360.00
Claims, Judgments, Deductibles	25,638.26	15,000.00	20,000.00	15,000.00
TOTAL EXPENSES	621,752.04	637,200.00	625,570.00	624,455.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

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.

COMMUNITY IMPROVEMENTS FUND				
Account No 710				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 214,424.37	\$ 201,766.37	\$ 205,948.13	\$ 74,767.13
Sale of Property	-	-	-	-
Blight Reduction Reimbursements	-	385,000.00	-	630,000.00
Misc. Receipts	3,212.81	600.00	200.00	200.00
TOTAL REVENUES	3,212.81	385,600.00	200.00	630,200.00
TRANSFERS IN				
From CDAP Loan Fund	-	-	225,000.00	-
TOTAL TRANSFERS IN	-	-	225,000.00	-
ITEMS OF EXPENDITURE				
Professional Fees	595.00	750.00	750.00	750.00
Advertising	-	-	-	-
Collaborative Community Project	6,388.59	15,000.00	19,205.00	-
Land Acq. / Demo.	-	-	-	-
Fix / Flatten Properties	3,317.96	-	7,500.00	20,000.00
Blight Reduction Expenses	-	525,075.00	326,426.00	630,000.00
Industrial Park Tax Credits	-	-	-	-
Engineering	-	-	-	-
Construction	-	-	-	-
General Operating	1,387.50	2,500.00	2,500.00	2,500.00
TOTAL EXPENSES	11,689.05	543,325.00	356,381.00	653,250.00
PROJECTED ENDING BALANCE	\$ 205,948.13	\$ 44,041.37	\$ 74,767.13	\$ 51,717.13

Equipment Replacement Fund

In FY 15-16 the City transfered \$500,000 from the General Fund to establish an Equipment Replacement Fund.

There are no expenses budgeted for this fiscal year.

EQUIPMENT REPLACEMENT FUND					
Account No. 726					
ITEMS OF EXPENDITURE		FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$ 500,000.00	\$ 500,000.00	\$ 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	\$ 500,000.00	\$ 500,000.00

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 2017-18, the City has budgeted \$675,185 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 661,010.85	\$ 505,775.85	\$ 628,346.15	\$ 518,981.15
Interest Income	431.74	200.00	570.00	500.00
MFT Allotments	551,430.64	550,000.00	540,000.00	540,000.00
Misc Receipts	18,627.20	20,000.00	24,675.00	20,000.00
TOTAL REVENUES	570,489.58	570,200.00	565,245.00	560,500.00
ITEMS OF EXPENDITURE				
Utilities (Traffic Signals)	4,096.64	2,500.00	4,610.00	5,185.00
Mtc. of Bldgs., Grnds., Fixed Equip.	6,205.74	5,000.00	5,000.00	5,000.00
Salt	40,717.20	110,000.00	110,000.00	110,000.00
Signs	6,887.88	10,000.00	10,000.00	10,000.00
Bank Charges	246.82	-	-	-
Engineering Wigwam Hollow Bridge	-	-	-	-
TOTAL EXPENSES	58,154.28	127,500.00	129,610.00	130,185.00
TRANSFERS OUT				
To Street Dept. (Labor / Equip.)	545,000.00	545,000.00	545,000.00	545,000.00
TOTAL TRANSFERS OUT	545,000.00	545,000.00	545,000.00	545,000.00
PROJECTED ENDING BALANCE	\$ 628,346.15	\$ 403,475.85	\$ 518,981.15	\$ 404,296.15

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 pension fund is still in a fairly strong financial position.

FIRE PENSION FUND				
Account No. 740				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,417,336.96	\$ 9,992,901.96	\$ 9,929,917.54	\$ 9,607,922.54
REVENUES				
Interest / Dividends	245,799.30	220,000.00	230,000.00	235,000.00
Payroll Deduction	116,865.71	114,000.00	116,715.00	119,600.00
Employer Contribution (Replace. Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	802,269.27	600,000.00	40,000.00	100,000.00
Misc Receipts	1,627.62	-	100.00	-
TRANSFERS IN				
From General Corp	483,008.22	477,901.00	477,050.00	742,778.00
TOTAL REVENUES	1,666,485.12	1,428,816.00	880,780.00	1,214,293.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	47,114.04	70,000.00	49,000.00	50,000.00
Bank Charges	30.00	-	-	-
Retired Firemen Pensions	912,292.81	909,425.00	876,950.00	912,015.00
Disability Payments	90,255.70	91,520.00	91,520.00	93,070.00
Widows Pensions	77,434.90	105,675.00	173,155.00	192,200.00
Claims and Refunds	9,602.46	-	-	-
Admin. Exp. - Audit / Actuary	17,174.63	11,000.00	12,150.00	13,000.00
TOTAL EXPENSES	1,153,904.54	1,187,620.00	1,202,775.00	1,260,285.00
PROJECTED ENDING BALANCE	\$ 9,929,917.54	\$ 10,234,097.96	\$ 9,607,922.54	\$ 9,561,930.54

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 pension fund is still in a fairly strong financial position.

POLICE PENSION FUND				
Account No. 750				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 10,399,994.26	\$ 10,252,853.98	\$ 10,808,749.75	\$ 11,125,693.75
REVENUES				
Interest / Dividends	480,663.30	280,000.00	354,280.00	350,000.00
Payroll Deduction	161,818.30	157,000.00	152,500.00	172,050.00
Employer Contribution (Replace. Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	507,564.88	400,000.00	309,615.00	400,000.00
Misc Receipts	596.01	-	-	-
TRANSFERS IN				
From General Corp	499,374.90	793,744.00	792,306.00	858,179.00
TOTAL REVENUES	1,658,475.39	1,639,202.00	1,617,159.00	1,788,687.00
ITEMS OF EXPENDITURE				
Trustee / Management Fees	54,550.78	70,000.00	76,810.00	77,000.00
Bank Charges	30.00	-	-	-
Retired Police Pensions	993,062.21	1,024,865.00	1,024,865.00	1,062,395.00
Widow's Pensions	47,061.17	47,040.00	47,040.00	47,040.00
Disability Payments	108,871.27	109,460.00	109,460.00	110,210.00
Claims and Refunds	26,211.77	-	26,310.00	-
Admin. Exp. - Audit / Actuary	19,932.70	15,000.00	15,730.00	16,000.00
TOTAL EXPENSES	1,249,719.90	1,266,365.00	1,300,215.00	1,312,645.00
PROJECTED ENDING BALANCE	\$ 10,808,749.75	\$ 10,625,690.98	\$ 11,125,693.75	\$ 11,601,735.75

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 \$61,000.

1. About \$7,210 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. Donations for Spring Lake Park tree planting are held in this account until funds are expended.
5. 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 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
BEGINNING BALANCE	\$ 64,291.39	\$ 61,645.39	\$ 61,744.31	\$ 63,039.31
Interest	62.50	65.00	65.00	70.00
Bequests	-	-	-	-
Spring Lake Park Tree Donations	-	-	2,000.00	2,000.00
Tree Planting Donations	3,341.00	600.00	4,085.00	600.00
TOTAL REVENUES	3,403.50	665.00	6,150.00	2,670.00
ITEMS OF EXPENDITURE				
Bldg.s Grounds and Fixed Equip.	-	-	-	-
Spring Lake Park Tree Expenses	-	-	-	4,000.00
Tree Plantings	5,121.20	2,000.00	4,705.00	600.00
General Operating Expense	829.38	200.00	150.00	150.00
TOTAL EXPENSES	5,950.58	2,200.00	4,855.00	4,750.00
PROJECTED ENDING BALANCE	\$ 61,744.31	\$ 60,110.39	\$ 63,039.31	\$ 60,959.31

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.

The insurance premium increased 3% and was passed on to both the Employer and Employee contributions.

HEALTH INSURANCE TRUST FUND				
Account No. 800				
SOURCE OF FUNDS	FY 15-16 Actual	FY 16-17 Budget	Re-estimated FY 16-17	FY 17-18 BUDGET
PROJECTED BEGINNING BALANCE	\$ 540,411.71	\$ 324,546.71	\$ 555,531.63	\$ 825,591.63
Cobra / Retiree Premiums	128,019.39	88,870.00	96,630.00	80,095.00
Employee Dependent Premiums	194,394.36	205,150.00	211,175.00	223,215.00
Refunded Claims	443,043.71	200,000.00	63,635.00	20,000.00
Life Ins. Premiums	13,317.36	12,700.00	18,325.00	17,275.00
Macomb Township Premiums	56,800.65	63,145.00	62,832.00	65,040.00
Interest Income	1,044.99	1,000.00	2,395.00	2,000.00
Misc. Receipts	1,223.34	-	-	-
Subtotal	837,843.80	570,865.00	454,992.00	407,625.00
TRANSFERS IN				
Office of the Mayor	5,940.14	13,008.00	11,235.00	11,630.00
Office of the City Clerk	40,618.14	45,155.00	44,930.00	46,505.00
City Council	-	-	-	-
Office of the City Administrator	28,107.36	41,295.00	41,130.00	34,880.00
Business Office	84,108.39	89,590.00	93,005.00	104,085.00
City Attorney's Office	30,301.92	33,685.00	33,520.00	34,695.00
Police Department	416,835.60	482,330.00	465,055.00	496,800.00
Fire Department	363,761.49	405,285.00	394,109.00	429,255.00
Cemetery Department	20,309.07	22,580.00	22,465.00	23,255.00
Community Development Office	57,224.98	64,730.00	68,979.00	81,200.00
Downtown Development Office	18,671.86	22,580.00	22,465.00	23,255.00
General Corp. Subtotal	1,065,878.95	1,220,238.00	1,196,893.00	1,285,560.00
FROM OTHER FUNDS				
Street Fund	268,986.79	327,850.00	318,995.00	337,185.00
Water Revenue Funds	113,102.35	123,630.00	135,345.00	139,150.00
Sewer Revenue Funds	103,542.58	123,990.00	125,385.00	139,520.00
Subtotal other funds	485,631.72	575,470.00	579,725.00	615,855.00
TOTAL REVENUES	2,389,354.47	2,366,573.00	2,231,610.00	2,309,040.00
ITEMS OF EXPENDITURE				
Payment of Claims	1,903,076.66	1,639,700.00	1,450,000.00	1,597,200.00
Admin. / Management Fees	12,843.60	12,850.00	8,500.00	10,000.00
Annual Premiums and Fees	458,314.29	474,740.00	503,050.00	461,120.00
TOTAL EXPENSES	2,374,234.55	2,127,290.00	1,961,550.00	2,068,320.00
PROJECTED ENDING BALANCE	\$ 555,531.63	\$ 563,829.71	\$ 825,591.63	\$ 1,066,311.63

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 15-16		FY 16-17		Re-estimated	FY 17-18
		Actual		Budget		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

2017-2018 thru 2021-2022

CEMETERY DEPT REQUESTS	Line Item	2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
Mower Replacement (2)	Capital Equip.	14,000	22,000	15,000	16,000	17,000	
Pick up Truck Replacement	Capital Equip.		34,000				
TOTAL CEMETERY DEPT REQUESTS		14,000	56,000	15,000	16,000	17,000	

CEMETERY DEPT FUNDING SOURCES		2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
General Fund	General Fund	14,000	22,000	15,000	16,000	17,000	
General Fund	General Fund		34,000				
General Fund							
TOTAL CEMETERY DEPT FUNDING SOURCES		14,000	56,000	15,000	16,000	17,000	

CITY OF MACOMB

FIVE YEAR CIP

2017-2018 thru 2021-2022

COMMUNITY DEVELOPMENT REQUESTS		Line Item	2017-18	2018-19	2019-20	2020-21	202122	DEFERRED
1	Replacement Vehicle for Escape	Capital Equip			25,000			
TOTAL COMMUNITY DEVELOPMENT REQUESTS			0	0	25,000	0	0	
COMMUNITY DEVELOPMENT FUNDING SOURCES			2017-18	2018-19	2019-20	2020-21	202122	DEFERRED
1	General fund				25,000			
TOTAL COMMUNITY DEVELOPMENT FUNDING SOURCES			0	0	25,000	0	0	

12/23/2013,1/25/17,2/16/17

CITY OF MACOMB
FIVE YEAR CIP
2017-2018 thru 2021-2022

FIRE DEPT REQUESTS		Line Item	2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
1	Ladder Truck	Capital Equip			1,200,000			
2	Tanker Pumper	Capital Equip		85,000				
3	Ford Expedition	Capital Equip				40,000		
	TOTAL FIRE DEPT REQUESTS		0	85,000	1,200,000	40,000	0	
FIRE DEPT FUNDING SOURCES			2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
1	Fire Protection Tax Fund				1,200,000			
2	General fund			85,000				
3	General fund					40,000		
	TOTAL FIRE DEPT FUNDING SOURCES		0	85,000	1,200,000	40,000	0	

CITY OF MACOMB
FIVE YEAR CIP
2017-2018 thru 2021-2022

POLICE DEPT REQUESTS	Line Item	2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
Replacement Vehicles (2)	Capital Equip	57,000	57,000	58,000	58,000	59,000	
Radio/Vehicle Equip (2)	Capital Equip	15,500	15,500	16,000	16,000	16,500	
TOTAL POLICE DEPT REQUESTS		72,500	72,500	74,000	74,000	75,500	0
POLICE DEPT FUNDING SOURCES		2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
Police Protective Tax Fund		72,500	72,500	74,000	74,000	75,500	
TOTAL POLICE DEPT FUNDING SOURCES		72,500	72,500	74,000	74,000	75,500	

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CITY OF MACOMB
FIVE YEAR CIP
2017-2018 thru 2021-2022

OPERATIONS DIVISION REQUESTS		Line Item	2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
1	Street Sweeper	Capital Equip				150,000		
2	Two Ton Truck w/Plow-Spreader	Capital Equip			125,000		130,000	135,000
3	Skid Loader	Capital Equip			45,000			
4	Tandem Axel Truck w/plow-spreader	Capital Equip		135,000				
5	Backhoe	Capital Equip				90,000		
6	Roller	Capital Equip			45,000			
7	Street Maint Truck F-150	Capital Equip					35,000	
8	Service Truck F-250	Capital Equip				40,000		
9	Hydro Vac Trailer	Capital Equip		65,000				
10	Trailer	Capital Equip						8,000
11	Salt Storage Building	Capital Improve		135,000				
TOTAL OPERATIONS DIVISION REQUESTS			0	335,000	215,000	280,000	165,000	143,000
OPERATIONS DIVISION FUNDING SOURCES			2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
1	General Fund	Capital Equip				150,000		
2	General Fund	Capital Equip			125,000		130,000	135,000
3	General Fund	Capital Equip			45,000			
4	General Fund	Capital Equip		135,000				
5	General Fund	Capital Equip				90,000		
6	General Fund	Capital Equip			45,000			
7	General Fund	Capital Equip					35,000	
8	General Fund	Capital Equip				40,000		
9	General Fund	Capital Equip		65,000				
10	General Fund	Capital Equip						8,000
11	General Fund	Capital Equip		135,000				
TOTAL OPERATIONS DIVISION FUNDING SOURCES			0	335,000	215,000	280,000	165,000	143,000

CITY OF MACOMB

FIVE YEAR CIP

2017-2018 thru 2021-2022

WATER DEPT REQUESTS		Line Item	2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
1	R/O Well Maintenance	Bldg/Grnds	35,000		50,000		50,000	
2	Lake Pump and Motor Maintenance	Bldg/Grnds	24,000					
3	High Service Pump and Motor Maintenance	Bldg/Grnds	15,000		40,000		40,000	
4	Water Treatment Division Roof Repairs	Bldg/Grnds	10,000					
5	Lake Emergency Well #1 Maintenance	Bldg/Grnds				30,000		
6	Lake Emergency Well #2 Maintenance	Bldg/Grnds				30,000		
7	Water Plant Truck Replacement	Capital Equip		40,000	35,000			
8	Meter Reader Truck F-150 (1/2Wtr&1/2Svr)	Capital Equip		38,000				
9	R/O Standby Generator	Capital Equip		120,000				
10	Electric MCC Replacements at Lake and Plant	Capital Improve	200,000					
11	2nd R/O Well	Capital Improve		750,000				
12	Water Plant Roof Replacement	Capital Improve						100,000
13	R/O 2nd Stage Pump and Motor	Capital Improve		15,000				
14	R/O Main Drive Pump and Motor	Capital Improve		50,000				
15	Greenleaf Gravity Filter Rehabilitation	Greenleaf Filtration						500,000
16	Facility Plan Engineering	Engineering	75,000					
17	Flex Net Meter Reading System	Flex Net			150,000			
18	Meter Billing System Replacement (Bus. Office)	Billing System - IT			100,000			
19	Woodland Lane Water Main	Woodland Main		210,000				
20	Water Main Replacement Compton Area	Compton Main				380,000		900,000
21	NW water Main Replacement Ph 1,2, and 3 (City Share)	NW Water Main		227,000	250,000			
22	Loan Repayment to General Fund-S Wtr Twr Painting	Transfer Out	106,250	106,250				
TOTAL WATER DEPT REQUESTS			465,250	1,556,250	625,000	440,000	90,000	1,500,000

CITY OF MACOMB

FIVE YEAR CIP

2017-2018 thru 2021-2022

SEWER DEPT REQUESTS		LINE ITEM	2017-18	2018-19	2019-20	2020-21	2021-22	DEFERRED
1	Replace 08 Ranger Truck	Capital Equipment		30,000				
2	Replace 08 Boom Truck	Capital Equipment		150,000				
3	3 phase generators	Capital Equipment	60,000					
4	Jetter	Capital Equipment		400,000				
5	Lawn Mower	Capital Equipment				15,000		
6	Springlake Liftstation upgrade	Capital Improvement	65,000	65,000				
7	Grant St. Liftstation Upgrades	Capital Improvement	70,000					
8	Grit Building Exhaust Fans	Capital Improvement	20,000					
9	Plant light upgrades	Capital Improvement	40,000					
10	Udribe Liftstation upgrades	Capital Improvement		200,000				
11	IEPA Loan 2019-2020 \$3mil.	IEPA Loan						
	New Barscreens	Capital Improvement			500,000			
	Road Repair	Capital Improvement			100,000			
	UV Disinfection	Capital Improvement			1,000,000			
	West Grit system replace	Capital Improvement			750,000			
	Digestor Aerators	Capital Improvement			200,000			
	Rebuild Clarifiers	Capital Improvement			500,000			
TOTAL SEWER DEPT REQUESTS			255,000	845,000	3,050,000	15,000	0	0

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FUND	May-14 Beg Bal	May-15 Beg Bal	May-16 Beg Bal	Re-Estimate Revenues '17	Re-Estimate Expenses '17	Estimated Balance '17	'18 Budget Revenues	'18 Budget Expenses	Estimated Balance '18
100 General Corporate	4,049,520	3,698,275	3,535,628	9,340,052	9,481,981	3,393,699	9,901,610	10,445,055	2,850,254
110 Sales Tax Infrastructure	528,681	1,313,824	2,010,269	1,936,730	1,831,262	2,115,737	2,367,347	3,522,242	960,842
115 Bond Infrastructure Fund	7,218,739	4,166,282	-	-	-	-	-	-	-
120 Downtown Revitalization	-	257,074	79,913	20,000	99,913	-	1,400,000	1,400,000	-
729 Special Proj-Candy Lane	-	-	857,799	-	217,511	640,288	-	600,000	40,288
155 City Hall Maintenance Fund	518	1,068	24,859	10,000	1,155	33,704	-	5,000	28,704
210 Garbage Fund	61,279	74,785	68,118	933,438	949,103	52,453	931,925	958,626	25,752
220 Cemetery Maintenance Fund	26,457	29,007	39,732	5,000	-	44,732	5,000	-	49,732
240 Fire Protection Tax Fund	42,270	55,896	29,959	87,664	80,235	37,388	86,540	80,870	43,058
250 Police Protection Tax Fund	67,034	122,300	78,236	71,129	71,882	77,483	70,224	81,300	66,407
305 Downtown TIF	201,194	152,023	92,406	218,530	218,755	92,181	217,365	262,959	46,587
307 West Side TIF	249,591	84,257	54,627	95,878	124,570	25,935	127,825	129,500	24,260
308 Façade Program	-	26,139	47,825	25,000	38,000	34,825	50,000	70,000	14,825
309 Downtown Develop Office	-	-	7,784	78,225	79,977	6,032	83,000	82,375	6,657
810 Sculpting Downtown Macomb	-	-	17,352	10,500	11,507	16,345	10,500	12,000	14,845
320 Downtown Dev Loans	97,283	66,129	96,330	15,100	-	111,430	2,555	-	113,985
325 CDAP Rev Loans	148,580	199,272	280,007	21,920	265,000	36,927	26,180	-	63,107
410 Hotel/Motel Tax	37,964	53,609	29,877	228,020	239,580	18,317	240,020	243,420	14,917
420 IMRF/FICA Fund	191,028	221,022	372,791	330,061	488,000	214,852	387,510	454,740	147,622
460 IT Fund	94,804	37,712	83,132	40,000	58,315	64,817	40,000	76,200	28,617

FUND	May-14 Beg Bal	May-15 Beg Bal	May-16 Beg Bal	Re-Estimate Revenues '17	Re-Estimate Expenses '17	Estimated Balance '17	'18 Budget Revenues	'18 Budget Expenses	Estimated Balance '18
500 Water Fund	308,410	570,114	966,224	3,973,031	3,904,839	1,034,416	3,837,615	3,916,364	955,667
600 Sewer Fund	1,373,843	613,069	766,255	5,164,421	5,103,385	827,291	2,157,200	2,153,211	831,280
615 Storm Sewer Fund	132,275	135,900	177,598	50,000	170,100	57,498	50,000	-	107,498
700 Public Transportation	392,265	658,394	885,166	2,360,500	2,315,000	930,666	4,342,500	4,300,000	973,166
705 Gen Liab/WC/Tort Ins	-	44,300	-	625,570	625,570	-	624,455	624,455	-
710 Community Improv Fund	224,570	214,424	205,948	225,200	356,381	74,767	630,200	653,250	51,717
726 Equipment Replacement Fund	-	-	500,000	-	-	500,000	-	-	500,000
730 Motor Fuel Tax	599,201	661,010	628,346	565,245	674,610	518,981	560,500	675,185	404,296
740 Fire Pension Fund	9,203,626	9,450,337	9,929,918	880,780	1,202,775	9,607,923	1,214,293	1,260,285	9,561,931
750 Police Pension Fund	9,233,372	10,398,101	10,808,750	1,617,159	1,300,215	11,125,694	1,788,687	1,312,645	11,601,736
760 Gift Fund	61,064	64,291	61,744	6,150	4,855	63,039	2,670	4,750	60,959
800 Health Trust Fund	726,076	540,412	555,532	2,231,610	1,961,550	825,592	2,309,040	2,068,320	1,066,312
805 PEG Fund	2,383	2,383	2,383	-	-	2,383	-	-	2,383