

ANNUAL BUDGET

**FISCAL YEAR 2019 – 2020
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

ANNETTE CARPER – THIRD WARD ALDERMAN

THOMAS KOCH – FOURTH WARD ALDERMAN

GAYLE CARPER – FIFTH WARD ALDERMAN

DENNIS MOON – ALDERMAN AT LARGE

DON WYNN – ALDERMAN AT LARGE

MAY 1, 2019 – APRIL 30, 2020

March 21, 2019

Honorable Mayor and Aldermen:

Enclosed for your consideration is the proposed 2019-20 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 \$27,118,312 encompassing everything from police and fire, general government, utility operations, public transportation, and capital improvements. Expected revenues total \$26,647,018.

Notable Features

The Proposed Budget is based on the following major factors:

1. Most significantly, the budget contains a \$112,000 deficit in the General Fund, which has a cash reserve expected to come in at the \$3.35 million mark. This represents a cash balance of 35% of the General Fund budget, still above the recommended 25%.
2. The budget contains a 2.0 percent pay increase for all City employees. This is based on collective bargaining agreements with the Firefighters, Public Works and Police unions, with the assumption that this increase will be awarded to all non-union employees by the City Council. These contracts will be entering the first year of a three-year cycle.
3. There are no rate or fee increases contained, nor recommended for 2019-20 FY budget.
4. The Downtown TIF District expires in 2023. After the surplus payment to local governmental units of about \$89,000, financial support for the Downtown Development Office (\$55,000), and the cost of paying part-time employees to take care of the Downtown area, there isn't much money left to accomplish anything other than funding the Downtown Renovation Grant Program at the rate of \$50,000 per year, which is useful in improving Downtown buildings. Therefore, \$80,000 will be transferred in from the Westside TIF District, which is now generating \$95,000 per year. This money will go toward renovating and repurposing the old Modern Home Building in downtown Macomb. This is a public-private partnership project whereby the City will contribute a total of \$200,000 over two – three fiscal years, while the private developer contributes \$1million.
5. Hotel/Motel Tax revenue has declined in recent years. The MACVB will receive 78% of revenue in a new three-year contract, \$17,000 for fireworks and the 4th of July celebration, \$24,000 to support the Downtown Development Office, and \$10,000 for community projects (\$5,000 for Phantom Regiment, \$2,000 for Senior Festival, \$3,000 uncommitted).

6. The City of Macomb has had a partially self-funded employee health insurance system for the last 17 years. The Health Insurance Trust Fund balance is now over \$1.2 million, and is expected to maintain that level if the City experiences a “normal claims year” in 2019. If this happens, the financial health of the plan 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 frozen because of the extraordinarily strong balance. This is a welcome development because of substantial increases in recent years. In the four-year period of 2016-19, the City’s annual contribution rose to \$1.27 million per year, an increase of \$343,000.
7. Police and Fire pensions will absorb a total of \$1.4 million in City contributions for the coming fiscal year, a decrease of close \$.475 million from last year. This is possible because of the Council decision to contribute the statutory minimum amount rather than actuary’s recommended amount, a difference of about \$700,000. This change in long-standing policy was necessary in order for the City to remain fiscally solvent. Still, the City’s contribution level is designed to comply with State law that police and fire pension funds be 90% funded by the year 2040.
8. The Capital Equipment Fund, created four years ago, with a balance 500,000. Last fiscal year \$64,346 was used. The proposal for next year is to purchase a much-needed tandem dump truck/snow plow for \$140,000, leaving a balance of \$295,654. The Operations Division has not been replacing equipment as it should over the past several years as the City’s budget has become tighter and tighter.
9. The City took over Glenwood Swimming Pool from the Park District in 2018, and has contracted with the Macomb YMCA to operate the pool. The YMCA employs all personnel with the City reimbursing for labor costs. The YMCA also stocks and operates the concession stand, while the City gets all admission revenues. The City has budgeted \$15,000 for a water slide and \$5000 for to replace the low diving board, in an effort to increase usage of the pool.
10. 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. A new five-year contract, which begun on January 1, 2018, pays Spring Lake Management an annual management fee of \$70,000. There is no revenue-sharing clause as part of the agreement. Capital improvements will be considered on a year-to-year basis.
11. Street projects for the summer of 2019 consist of about \$250,000 for “cape sealing” streets and \$17,500 of crack-filling, paid for from Infrastructure Sales Tax. The City is looking at more preservation of streets and less reconstruction, in an effort to stretch available funding as far as possible. The next major streetscape project will be Phase 2 of Downtown Improvements in the summer of 2020, using \$1.2 million in grant funds, matched by about \$1 million in local funding (not included in this budget).

General Fund

The General Fund budget proposal for next year totals \$9.48 million in expenditures and \$9.37 million revenue, for a projected deficit of \$112,000. Still, the projected cash balance of \$3.35 million exceeds the 25% standard for General Fund cash reserve by an additional 10%. Some other observations about the General Fund Budget are as follows:

1. The General Fund supports all City Hall functions, Police, Fire, Cemetery, and parts of the Public Works budget.
2. 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.
3. Stagnant General Fund Revenues have failed to keep pace with spending driven by non-discretionary spending, beyond the City's control. Following are some of the main sources of General Fund income over the years:

General Fund Revenue In Millions \$

	Tele	Prop. Tax	Sales Tax	Income	Use	Court Fines
2011	.416	1.137	2.705	1.715	.276	.393
2012	.408	1.274	2.744	1.404	.284	.394
2013	.420	1.039	2.904	2.032	.307	.323
2014	.400	1.180	2.898	1.865	.329	.410
2015	.368	1.254	2.895	2.021	.411	.420
2016	.364	1.218	2.392	2.297	.495	.309
2017	.295	1.513	2.762	2.049	.526	.261
2018	.265	1.793	2.702	2.279	.558	.202
2019 Est.	.247	2.117	2.689	2.000	.575	.175
2020 Est	.229	1.653	2.700	2.050	.600	.175

5. 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 budget includes \$13,500 for cemetery mowers, \$15,000 to tuckpoint the cemetery entrance pillars, and \$30,000 to improve the street maintenance shed. In addition, the gas pumps at the maintenance shed are scheduled to be replaced for \$17,000, using a five-cent increase in the City's pumping charge to other public entities to pay for the new pumps over a period of four years. The City traditionally has tried to budget \$300,000 for capital equipment and vehicles for the Operations Division of Public Works. Only \$147,000 was spent during the 2017 FY, none for the 2018 FY, \$64,000 out of the Capital Equipment Fund for the 2019 FY, and now \$140,000 for a tandem dump

truck out of the Equipment Fund for the 2020. The pattern of less spending for equipment will be problematic in the long-run as equipment wears out.

6. The Police Department draws from the Police Protective Fund to replace worn-out vehicles and protective equipment. For next year, \$66,000 is budgeted to replace and change out the radios in two vehicles. The Fire Department has similar fund called the Fire Protective Fund. For next year, the proposal is to refurbish the 20-year old ladder truck for an estimated \$200,000, which can be paid with cash from the Protective Fund after selling an out-of-service pumper truck. Eighty-five thousand dollars is also budgeted to purchase a used pumper-tanker when a good one comes available. This purchase will likely have to be financed over perhaps a ten-year period with a bank note. Another option is to pay for it out of the Capital Equipment Fund.

Water Fund

The plan is to rejuvenate the sand filters at the water treatment plant, and put them back into operation as the City's primary treatment process for lake water. The estimated cost for this is \$700,00 including engineering costs, which would be paid from cash on hand in the Water Fund. Going back to this simpler and less expensive treatment system will not only save operating expense, in the form of lower chemical and electrical costs, it will make it unnecessary to spend an estimated \$750,000 in response to an IEPA violation notice ordering the City to address the high chlorine and PH content in effluent from the treatment plant. The effluent problem is caused by the PALL low-pressure membrane system that the City will put into reserve status in favor of the sand filters. Also, this move will later save the City about \$1 million in that the PALL filters will need to be replaced in a couple of years if the City continues to use the system. The work on the sand filters will begin this spring and be completed by fall to satisfy the IEPA order.

Other Water Fund capital expenses include replacement of a pickup truck (\$35,000), R/O well maintenance (\$50,000), and mixer system for the north water tower (\$35,000). The cash balance in the Water Fund is projected to decrease to \$435,000 by the end of the fiscal year, mainly because of paying for the sand filter project out with cash on hand. Despite, the dip in cash balance, a rate increase is not recommended because lower operating costs should help restore the fund to better health over the next few years.

Sewer Fund

The Sewer Fund has projected balance of \$783,000 for the end of the 2020 FY, which would be adequate if not for Phase 2 of the Wastewater Treatment Plant Improvement Project, scheduled to go to bid in February of 2020. This estimated \$3 million project will require another IEPA loan, which will, in turn, force a sizable rate increase a year from now. The increase will probably need to be in the Debt Service Fee, perhaps as much as an additional \$3.00 per customer, per month to cover the estimated \$180,000 per year debt service on a \$3 million IEPA loan. The only capital items in the Sewer Budget for next year are a lawn tractor/mower (\$15,000) and an all-weather influent sampler (\$8,000).

Summary

The City's General Fund has a comfortable cash reserve of about 35% of GF expenses. This is possible only because of the City Council's decision to contribute the statutory minimum amounts to Police and Fire Pension Funds, rather than the Actuary's Recommended amounts, a difference of over \$700,000. This decision was made because of rising General Fund deficits caused by increased of \$900,000 over three years, a 90% increase.

Despite reducing the City's pension contributions, it appears that the structural deficit in the General Fund is here to stay because of continually rising costs and flat to decreasing revenues. This will become much more of an issue after the 2020 census, which will certainly result in a decreased population count for Macomb. Macomb's current official population is 21,516. If the 2020 census comes in at 17,500, would result in a loss of over \$600,000 in revenue.

There appears to be two options to deal with the coming population loss, and resulting decrease in State-based revenues:

1. Reduce the work force. To close a half million-dollar hole in the General Fund would require reduction 8-10 full-time employees in Public Works (Operations Division), Police Department and City Hall. These are the employees who are funded in whole or in part through the General Fund. There is no plan, at present, from which departments these reductions would come from, or how they would occur. It's hard to imagine the City functioning anywhere close to how it has in the past with this kind of loss.
2. Adopt a local tax on electrical and natural gas usage. This utility tax, which can be approved by a vote of the City Council, could raise as much as \$1 million per year in revenue. Adoption of this tax would allow the City government avoid wholesale staff reductions and plug the City's immediate shortfall. It is certainly an important part of the long-term picture, as costs will continue to rise faster than revenues. Even with the utility tax, there are likely to be minor, but repeated, staff reductions in the future that would likely occur by attrition, rather than active layoffs.

Respectfully Submitted,

Dean Torreson
City Administrator

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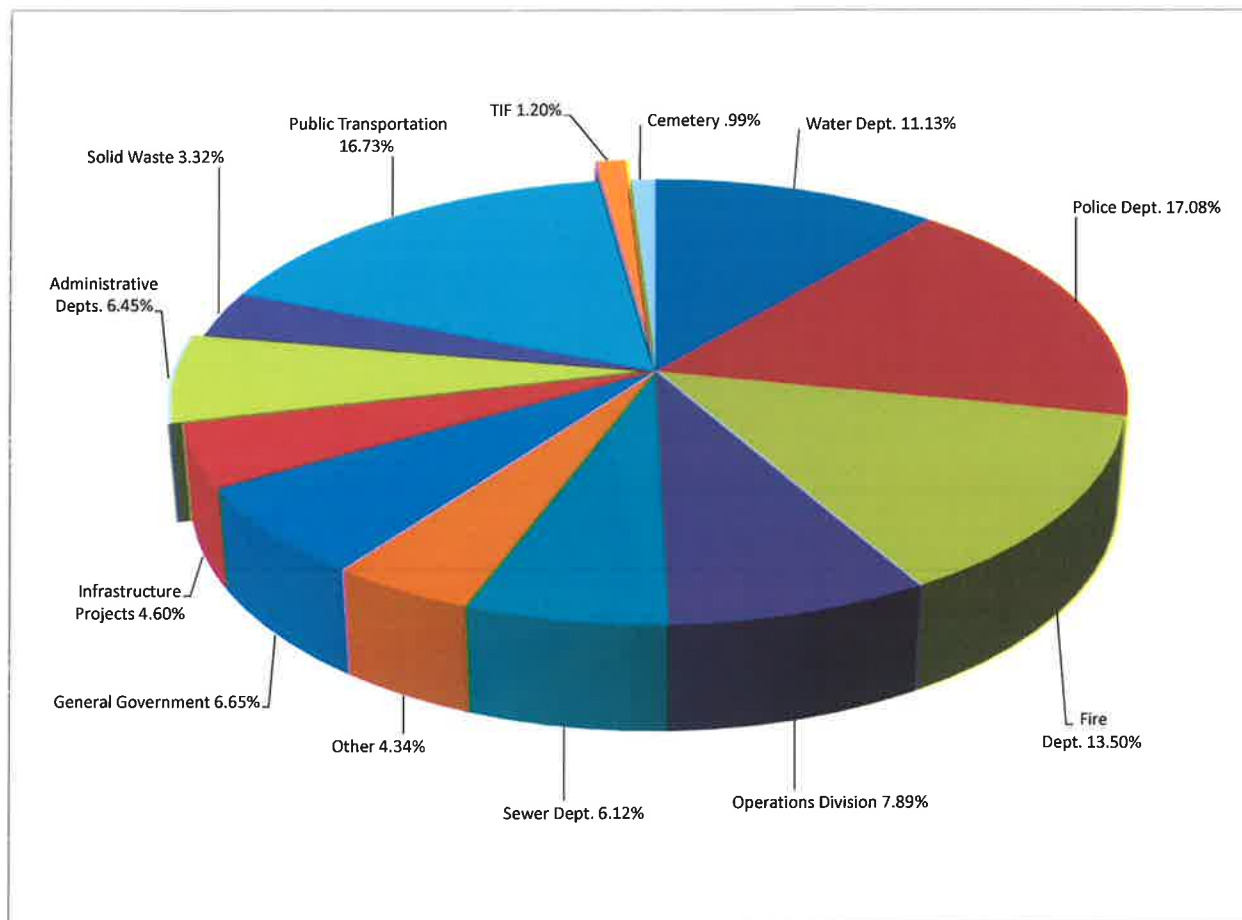
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BUDGETED EXPENDITURES by Department

Water Department	\$ 3,019,470
Police Department	4,632,560
Fire Department	3,660,990
Operations Division	2,138,530
Sewer Department	1,659,944
Other	1,177,635
General Government	1,803,248
Infrastructure Projects	1,247,850
Administrative Depts.	1,748,450
Solid Waste	901,470
Public Transportation	4,535,000
TIF	325,745
Cemetery	267,420
Total Budgeted Expenditures	\$ 27,118,312

BUDGET EXPENDITURES by Department

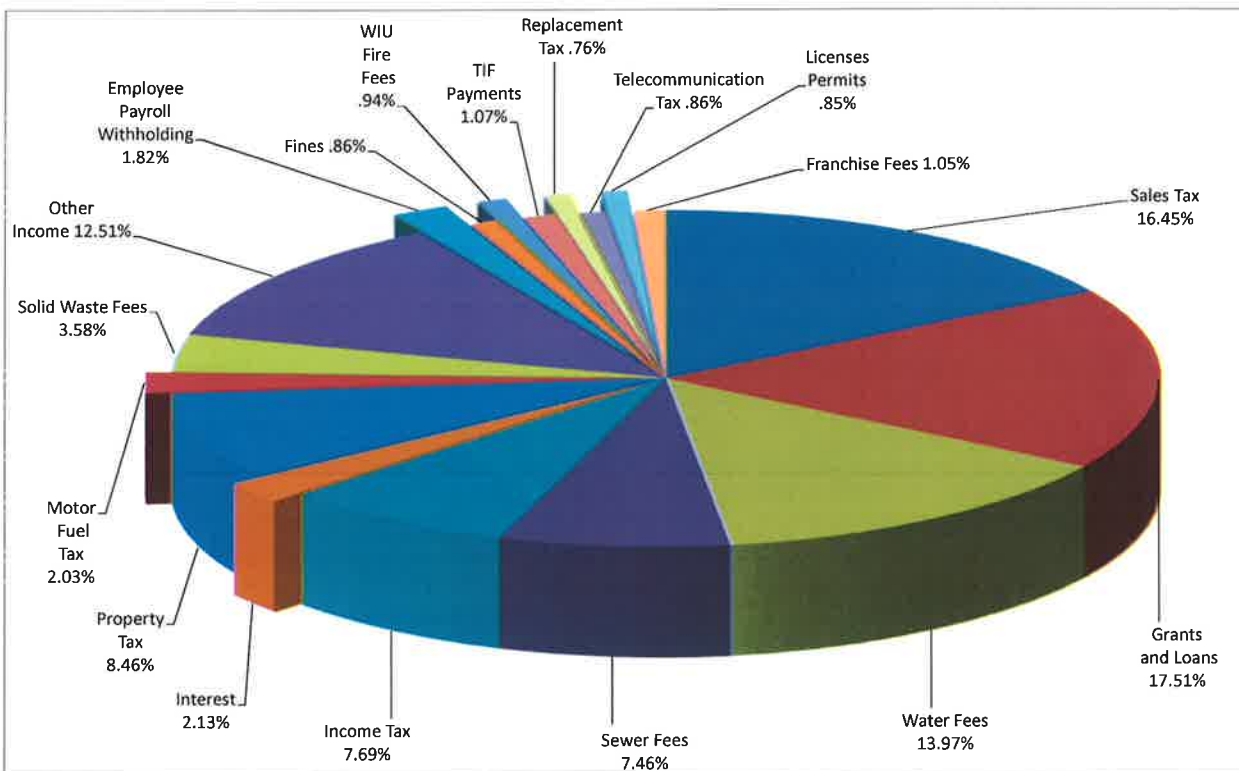


BUDGETED REVENUES

Sales Tax	\$4,384,900
Grants and Loans	4,665,165
Water Fees	3,721,980
Sewer fees	1,987,140
Income Tax	2,050,000
Interest	568,655
Property Taxes	2,254,700
Motor Fuel Tax	540,000
Solid Waste Fees	952,900
Other Income	3,333,000
Employee Payroll Withholding	484,675
Fines	230,000
WIU Fire Fees	250,000
TIF Payments	284,000
Replacement Tax	203,488
Telecommunications Tax	229,710
Licenses/Permits	227,775
Franchise Fees	278,930

Total Budgeted Revenues	\$26,647,018
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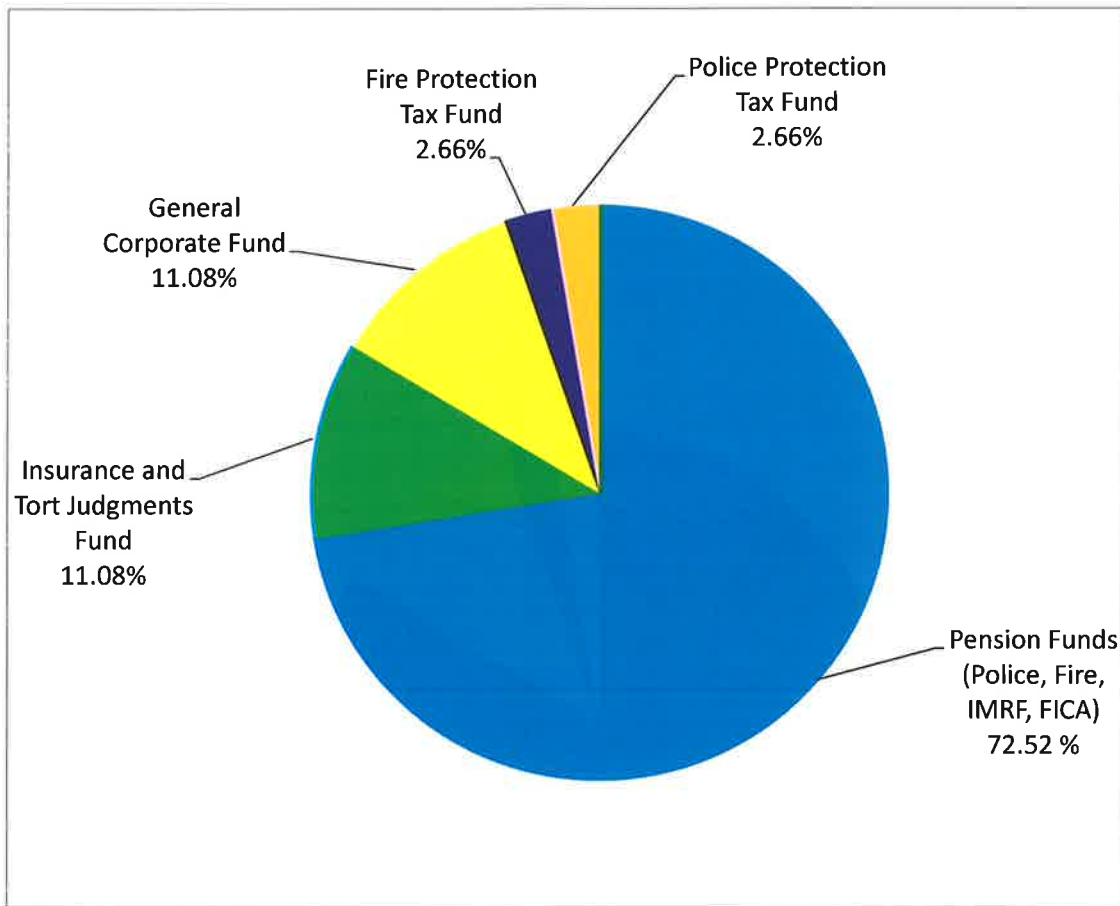
ESTIMATED COLLECTIONS by Type



PROPERTY TAX DISTRIBUTION

City of Macomb
2018 Taxes Paid in 2019

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 1,636,000
Insurance and Tort Judgments Fund	250,000
General Corporate Fund	250,000
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	<hr/>
	\$ 2,256,000



GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 19-20

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 3,772,109.65	\$ 3,149,045.24	\$ 3,763,068.42	\$ 3,459,288.35
GENERAL FUND REVENUES	9,107,439.86	9,217,438.00	9,201,010.43	8,579,705.00
TRANSFERS IN				
From Water Revenue Funds	488,586.50	485,619.75	485,619.75	379,962.25
From Sewer Revenue Funds	342,336.50	344,369.75	344,369.75	344,962.25
From Garbage Fund - B.O. Admin.	54,891.50	55,287.00	55,787.00	55,498.00
From Payroll - interest	20.08	20.00	36.00	20.00
INTRA - FUND TRANSFERS IN				
From Operations Div.	-	-	-	-
From Hotel / Motel Tax Fund	-	-	-	-
From Downtown TIF	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	895,834.58	895,296.50	895,812.50	790,442.50
TOTAL REVENUES	10,003,274.44	10,112,734.50	10,096,822.93	9,370,147.50
ITEMS OF EXPENDITURE				
Office of the Mayor	91,862.94	95,460.00	94,675.00	96,870.00
Office of the City Clerk	146,779.82	161,585.00	160,710.00	162,230.00
City Council	23,516.84	36,350.00	34,350.00	34,350.00
Office of the City Administrator	172,309.89	179,115.00	174,565.00	178,335.00
Office of the City Attorney	184,030.89	192,520.00	192,405.00	200,125.00
Business Office	506,528.34	552,870.00	540,755.00	554,980.00
General Government	1,010,544.10	583,648.00	649,373.00	643,223.00
Police Department	2,988,078.05	3,006,335.00	2,955,433.00	3,058,820.00
Fire Department	1,877,734.27	2,018,195.00	1,977,175.00	2,039,185.00
Cemetery Department	212,378.12	235,120.00	244,490.00	245,920.00
Community Development Office	415,672.94	431,760.00	407,435.00	422,475.00
Office of the City Treasurer	9,701.25	10,025.00	10,025.00	10,025.00
TOTAL EST. EXPENSES	7,639,137.45	7,502,983.00	7,441,391.00	7,646,538.00
TRANSFERS OUT				
To Water Fund	-	-	-	-
To Flex Benefits Fund	-	-	5,000.00	-
To Fire Pension Fund	722,622.75	1,004,151.00	988,463.00	804,300.00
To Police Pension Fund	834,881.49	870,440.00	886,887.00	600,000.00
INTRA-FUND TRANSFERS OUT				
To G. C. Sick / Vacation Fund	54,328.03	29,225.00	89,330.00	30,000.00
To City Hall Maint. Fund	-	-	-	-
To Operations Div.	31,931.77	40,279.00	149,243.00	22,356.00
To Equipment Replacement Fund	-	-	-	-
To Fire Protection Tax Fund	-	-	-	-
To IMRF and FICA Fund	250,000.00	375,000.00	375,000.00	68,821.00
To IT Fund	20,000.00	20,000.00	20,000.00	80,000.00
To Insurance / Tort Fund	459,414.18	482,379.00	445,289.00	229,931.00
TOTAL TRANSFERS OUT	2,373,178.22	2,821,474.00	2,959,212.00	1,835,408.00
PROJECTED ENDING BALANCE	\$ 3,763,068.42	\$ 2,937,322.74	\$ 3,459,288.35	\$ 3,347,489.85

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 \$1,653,000. The majority of the decrease is due to the decreased Tax Levy amount for the Fire and Police pensions. A portion of the property tax total is attributable to Enterprize Zone valuations, and as such, will be deposited into the City/County Enterprise Zone Fund. When originally enacted all property taxes in the Enterprize 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 (\$116,625). The City leases land to Illinois Valley Paving (\$7,500) and Gerald Erlandson (\$4,451). The City receives \$3,600 from Bold Brew House and \$36,000 from Lifeguard Ambulance Services for rent of two City owned properties.

Swimming Pool Revenues - The City and the YMCA have joined together to operate Glenwood swimming pool. The City will receive revenue from the pool admission fees collected.

Lifeguard Ambulance Service Reimbursements - February 1, 2018 the City and Lifeguard Ambulance Service (LAS) entered into an agreement for medical transportation employee leasing and administrative services. This revenue is reimbursement for fire fighters' time when assisting with ambulance services and administrative services provided.

Census Grant - This a \$14,100 grant from an organization called Forefront. IL Count Me In 2020 is a collaborative funding initiative of Illinois' philanthropic community to support a coordinated, statewide campaign to increase participation in the 2020 Census in communities across the State of Illinois that are at risk of being undercounted, known as hard-to-count (HTC) communities. The overall goal of the IL Count Me In 2020 Census Initiative is to increase self-response rates by 4–5 percent of hard-to-count geographic areas and populations at risk of an undercount across the state, and ensure a coordinated, safe, secure, and accurate census count, as well as continue furthering the work of community engagement.

GENERAL GOVERNMENT

Account No. 100

REVENUES	FY 17-18 Actual	FY 18-19 BUDGET	Re-estimated FY 18-19	FY 19-20 BUDGET
Property Taxes	\$ 1,793,194.08	\$ 2,033,000.00	\$ 2,117,676.00	\$ 1,653,000.00
TIF Property Tax Surplus	-	-	-	-
Personal Property Replacement Taxes	84,508.51	110,000.00	100,000.00	100,000.00
Sales Taxes	2,702,575.88	2,689,000.00	2,689,000.00	2,700,000.00
Income Taxes	2,279,090.16	2,000,000.00	2,000,000.00	2,050,000.00
Auto Use Tax	4,360.53	4,000.00	5,000.00	5,000.00
Use Tax	558,150.13	530,000.00	575,000.00	600,000.00
Video Gaming	50,148.90	45,000.00	50,000.00	45,000.00
Interest	13,256.22	7,000.00	7,000.00	6,000.00
Parking Violations	11,954.50	10,000.00	14,000.00	10,000.00
Moving Violations	19,500.00	24,000.00	45,000.00	45,000.00
Court Fines	202,743.56	175,000.00	175,000.00	175,000.00
Liquor Licenses	97,757.17	103,630.00	103,630.00	105,000.00
Other Licenses	2,719.00	2,750.00	2,750.00	2,500.00
Building Permits	41,107.00	35,000.00	40,000.00	40,000.00
Planning and ZBOA Fees	400.00	-	650.00	200.00
Historical Plaque Application Fees	150.00	-	75.00	75.00
Tow / Impound Fees	54,840.00	40,000.00	40,000.00	40,000.00
Certified Copies	11,853.00	12,000.00	11,500.00	11,500.00
Rental Registration Fees	69,688.00	82,345.00	85,045.00	80,000.00
IL - WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	199,722.12	195,500.00	180,000.00	163,800.00
Ameren - CIPS Franchise	115,130.00	115,130.00	115,130.00	115,130.00
Amtrak Depot Upgrade	169,060.87	302,293.00	133,078.43	-
Rents Collected	163,733.66	215,165.00	230,000.00	165,800.00
Cemetery Fees	56,475.00	50,000.00	55,000.00	50,000.00
City Share Spring Lake Mgt. Revenues	29,140.44	-	-	-
Swimming Pool Revenues	-	31,500.00	20,025.00	30,000.00
D.A.R.E.	300.00	-	500.00	-
Ambulance Service Reimbursements	6,684.02	99,025.00	65,500.00	65,500.00
Other Receipts	48,962.06	3,000.00	5,200.00	3,000.00
Aldermen Reimbursements	-	-	180.00	-
Fire Dept. Reimbursements	1,436.75	100.00	600.00	100.00
City Clerk's Office Reimbursements	2,575.00	1,500.00	2,500.00	2,500.00
Mayor's Office Reimbursements	112.61	-	41.00	-
Police Dept. Reimbursements	54,686.14	45,000.00	65,000.00	45,000.00
Community Dev. Office Reimbursements	3,719.62	5,000.00	6,500.00	5,000.00
Business Office Reimbursements	2,812.00	1,500.00	3,000.00	1,500.00
Administrator's Office Reimbursements	116.10	-	-	-
Cemetery Dept. Reimbursements	1,232.00	-	-	-
Census Grant	-	-	-	14,100.00
Spring Lake Other Receipts	3,544.83	-	7,430.00	-
TOTAL REVENUES	\$ 9,107,439.86	\$ 9,217,438.00	\$ 9,201,010.43	\$ 8,579,705.00

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.

Animal Control - The City pays the County for 1/2 of the cost of wages and benefits for County employees to provide this service.

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 \$4,000, the Macomb Balloon Rally \$1,650, the CEO program \$1,000 and other various community events.

Swimming Pool Expenses - This line item pays the YMCA to staff Glenwood Pool as well as some of the regular expenses to run the facility.

Swimming Pool Repair/Maint. - This expense is for routine maintenance and improvements for the pool including the purchase of a slide \$15,000 and a replacement diving board \$5,000.

Spring Lake Utilities - This expense encompasses all the utilities at Spring Lake park.

Spring Lake Private Contract - This expense was 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 (\$35,000).

Census Grant Expense - The City has applied for a grant to help with a statewide campaign to increase participation in the 2020 Census. The grant is \$14,100 with City funds of \$2,000.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries	\$ 31,978.68	\$ 32,200.00	\$ 32,800.00	\$ 34,100.00
Salaries - Overtime	1,360.29	-	-	-
Salaries - Part Time	17,880.62	-	-	-
Life / Unemployment Ins.	623.14	450.00	450.00	435.00
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Animal Control	83,944.37	68,500.00	69,000.00	66,700.00
Assoc. Dues and Memberships	15,597.20	15,300.00	15,600.00	16,000.00
Fire and Police Commission	27,811.73	15,000.00	25,000.00	25,000.00
Union Negotiations / Arbitration	25.00	5,000.00	-	5,000.00
Office Supplies	351.69	500.00	500.00	500.00
Office Equipment - Non cap	85.98	300.00	300.00	300.00
Advertising	221.98	350.00	250.00	250.00
Telephone	5,205.98	5,500.00	5,500.00	5,500.00
Computer Support / Maint.	129.99	-	-	-
Televising Services	12,000.00	12,000.00	13,200.00	13,200.00
Emergency Notify Phone System	-	-	-	-
Utilities	32,504.81	40,000.00	40,000.00	40,000.00
Civil Defense Budget (shared)	10,194.35	11,100.00	11,100.00	12,100.00
Professional Fees	7,815.00	8,000.00	8,000.00	8,000.00
Outside Legal Assistance	-	-	-	-
Community Sponsorships	6,580.50	10,100.00	10,100.00	10,100.00
MAEDCO - Annual Contribution	47,500.00	47,500.00	48,750.00	50,000.00
MAEDCO Pymt. - Pella Ground	48,737.11	48,740.00	48,740.00	48,740.00
Pierce St. Storage Building	61,291.44	4,000.00	6,500.00	4,000.00
Equipment Loan / Lease Payments	8,350.74	10,000.00	10,000.00	10,500.00
Swimming Pool Expenses	2,995.38	36,160.00	44,500.00	37,500.00
Swimming Pool Repair / Maint.	46,279.44	8,000.00	24,300.00	34,000.00
Spring Lake Campground Improv. PVT	39,156.56	-	-	-
Spring Lake Mgmt. Contract	76,666.60	70,000.00	70,000.00	70,000.00
Spring Lake Utilities	32,294.66	40,500.00	40,500.00	40,500.00
City Exp. Spring Lake (unplanned)	-	-	7,413.00	-
Utilities Camp Chicagami	42.83	1,300.00	1,925.00	2,500.00
Museum Maintenance	3,634.99	1,000.00	1,400.00	-
Building Rent / Lease Pmts.	824.00	775.00	825.00	825.00
General Operating Expense	11,369.65	11,500.00	16,498.00	11,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	19,718.87	25,000.00	37,500.00	25,000.00
Depot Expenses	16,926.91	15,000.00	15,000.00	15,000.00
Amtrak Depot Expenses	302,429.24	-	5,481.00	-
Census Expenses	-	-	-	16,100.00
Twp. Tax Reimbursements	12,641.37	14,500.00	12,868.00	14,500.00
TOTAL EXPENSES	\$ 1,010,544.10	\$ 583,648.00	\$ 649,373.00	\$ 643,223.00

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					
	FY 17-18 Actual		FY 18-19 BUDGET		FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	200,000.00	\$	200,000.00	\$ 200,000.00
REVENUES					
INTRA FUND TRANSFERS IN From General Corp.		54,328.03		29,225.00	89,330.00 30,000.00
TOTAL REVENUES		54,328.03		29,225.00	89,330.00 30,000.00
ITEMS OF EXPENDITURE					
Salaries		54,328.03		29,225.00	89,330.00 30,000.00
PROJECTED ENDING BALANCE	\$	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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 132,673.13	\$ 137,030.00	\$ 137,040.00	\$ 131,450.00
Salaries - Overtime	-	100.00	100.00	100.00
Salaries - Part Time	-	-	-	-
Life / Unemployment Ins.	507.25	505.00	505.00	500.00
Deferred Compensation	372.51	1,110.00	1,110.00	1,135.00
Assoc. Dues and Memberships	104.50	500.00	110.00	500.00
Travel / Training / Continuing Ed.	1,636.72	1,600.00	1,600.00	6,500.00
Office Supplies	585.45	600.00	600.00	600.00
Office Equipment / Furnishings	91.50	-	25.00	100.00
Advertising	96.25	40.00	180.00	50.00
Publications / Printing	128.93	100.00	120.00	130.00
Postage	1.50	100.00	100.00	100.00
Telephone	1,244.40	1,500.00	1,500.00	1,200.00
Comp. Software / Support / Maint.	-	200.00	200.00	500.00
Transfer to Health Trust	34,534.68	35,230.00	30,875.00	34,970.00
General Operating Expense	333.07	500.00	500.00	500.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 172,309.89	\$ 179,115.00	\$ 174,565.00	\$ 178,335.00

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 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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries	\$ 19,395.56	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00
Life/Unemployment Ins.	511.68	570.00	570.00	570.00
Travel/Training/Continuing Ed.	1,679.60	10,000.00	8,000.00	8,000.00
Telephone	1,680.00	1,680.00	1,680.00	1,680.00
Transfer to Health Trust	-	-	-	-
General Operating Expense	250.00	300.00	300.00	300.00
TOTAL EXPENSES	\$ 23,516.84	\$ 36,350.00	\$ 34,350.00	\$ 34,350.00

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 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. - This line item includes maintenance contracts with Avenu Insights & Analytics for utility, accounts payable, budgeting, parking citations and meter reading support.

BUSINESS OFFICE				
Account No. 100-115				
ITEMS OF EXPENDITURE	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 282,806.49	\$ 301,900.00	\$ 301,900.00	\$ 321,165.00
Salaries - Part Time	6,512.00	7,000.00	1,000.00	-
Salaries - Overtime	-	100.00	100.00	100.00
Life / Unemployment Ins.	2,122.16	2,180.00	2,100.00	2,115.00
Deferred Compensation	1,933.18	2,035.00	2,050.00	2,100.00
Assoc. Dues and Memberships	239.70	275.00	275.00	300.00
Travel / Training / Continuing Ed.	20.00	10,000.00	300.00	2,000.00
Office Supplies	5,284.06	7,500.00	5,500.00	6,500.00
Office Equipment / Furnishings	623.28	300.00	650.00	650.00
Advertising	566.50	500.00	500.00	500.00
Publications / Printing	6,023.96	6,000.00	6,000.00	6,000.00
Postage	24,806.75	28,000.00	25,000.00	26,000.00
Telephone	2,264.40	3,000.00	2,500.00	2,500.00
Comp. Software / Support / Maint.	26,933.38	32,750.00	41,850.00	33,000.00
Professional Fees	43,230.00	46,000.00	47,000.00	47,500.00
Transfer to Health Trust	103,056.39	105,130.00	103,830.00	104,350.00
General Operating Expense	106.09	200.00	200.00	200.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 506,528.34	\$ 552,870.00	\$ 540,755.00	\$ 554,980.00

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 and other City owned lots.

Capital Improv. Projects - To purchase and place one additional columbarium (\$15,000) in Oakwood Cemetery.

Capital Equip. - Purchases this year include replacement of two daily mowers (\$13,500) .
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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 63,286.00	\$ 65,200.00	\$ 65,150.00	\$ 66,480.00
Salaries - Overtime	6,830.52	4,500.00	10,000.00	4,500.00
Salaries - Part Time	66,097.07	74,025.00	74,025.00	74,025.00
Life / Unemployment Ins.	1,193.11	1,590.00	1,590.00	1,435.00
Deferred Compensation	555.88	575.00	575.00	585.00
Safety Equip. / Uniform Exp.	1,272.67	1,250.00	1,250.00	1,250.00
Travel / Training / Continuing Ed.	20.00	500.00	500.00	500.00
Drug and Alcohol Testing	67.30	75.00	75.00	75.00
Assoc. Dues and Memberships	39.99	300.00	300.00	300.00
Office Supplies	50.29	50.00	300.00	300.00
Office Equipment / Furnishings	-	200.00	200.00	200.00
Advertising	152.00	200.00	200.00	200.00
Publications / Printing	502.99	400.00	400.00	400.00
Telephone	2,036.71	2,475.00	2,275.00	2,500.00
Utilities	3,150.92	3,500.00	3,500.00	3,500.00
Computer Software Support / Maint.	49.99	200.00	200.00	200.00
Professional Fees	-	150.00	210.00	150.00
Maint. of Licensed Vehicles	1,819.89	4,000.00	6,800.00	4,000.00
Maint. Radio / Vehicular Equip.	-	-	-	-
Gas / Fuel	6,981.38	8,440.00	8,440.00	8,905.00
Maint. of Movable Equip.	7,602.23	4,500.00	4,500.00	4,500.00
Hand Tools	1,288.43	4,000.00	4,000.00	4,600.00
Bldg. / Grnds. / Fixed Equip. Maint.	4,955.74	6,000.00	7,300.00	11,000.00
Transfer to Health Trust	23,023.11	23,490.00	23,200.00	23,315.00
General Operating Expense	786.90	2,500.00	2,500.00	2,500.00
Stone Refurbishment	115.00	2,000.00	2,000.00	2,000.00
Capital Improvement Projects	-	-	-	15,000.00
Capital Equipment	20,500.00	25,000.00	25,000.00	13,500.00
TOTAL EXPENSES	\$ 212,378.12	\$ 235,120.00	\$ 244,490.00	\$ 245,920.00

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.

General Operating - \$21,500 is budgeted for the tuck pointing of the pillars on Lafayette St. and Randolph St..

CEMETERY MAINTENANCE FUND				
Account No 220				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	44,482.00	49,482.00	49,482.00	55,322.00
REVENUES				
Cemetery Maintenance Fees	4,725.00	5,000.00	5,000.00	5,000.00
Stone Setting Fee	275.00	500.00	840.00	275.00
TOTAL REVENUES	5,000.00	5,500.00	5,840.00	5,275.00
ITEMS OF EXPENDITURE				
Stone Refurbishment	-	-	-	-
Professional Fees	-	-	-	-
General Operating Expense	-	15,000.00	-	21,500.00
TOTAL EXPENSES	-	15,000.00	-	21,500.00
PROJECTED ENDING BALANCE	49,482.00	39,982.00	55,322.00	39,097.00

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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET	
Salaries - Regular	\$ 79,351.16	\$ 82,900.00	\$ 82,900.00	\$	84,600.00
Salaries - Overtime	890.44	1,100.00	1,100.00		1,100.00
Life / Unemployment Ins.	449.94	455.00	455.00		450.00
Deferred Compensation	395.10	405.00	405.00		405.00
Travel / Training / Continuing Ed.	1,794.49	2,500.00	2,500.00		2,500.00
Assoc. Dues / Memberships	420.00	500.00	500.00		500.00
Office Supplies	1,922.76	1,600.00	1,600.00		1,600.00
Office Equipment / Furnishings	153.08	1,600.00	1,600.00		1,600.00
Advertising	-	250.00	600.00		250.00
Publications / Printing	3,199.75	8,000.00	8,000.00		8,000.00
Postage	382.50	600.00	600.00		600.00
Telephone	2,269.68	3,100.00	2,300.00		2,400.00
Computer Software / Support / Maint.	-	1,000.00	1,000.00		1,000.00
Professional Fees	9,498.00	10,500.00	10,500.00		10,500.00
Transfer to Health Trust	46,046.22	46,975.00	46,400.00		46,625.00
General Operating Expense	6.70	100.00	250.00		100.00
Capital Equipment	-	-	-		
TOTAL EXPENSES	\$ 146,779.82	\$ 161,585.00	\$ 160,710.00	\$	162,230.00

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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 133,121.61	\$ 139,600.00	\$ 139,600.00	\$ 147,485.00
Salaries - Overtime	-	100.00	100.00	100.00
Salaries - Part Time	8,391.50	8,815.00	8,815.00	8,815.00
Life / Unemployment Ins.	790.21	830.00	820.00	815.00
Deferred Compensation	-	-	-	-
Employment Contracts	-	-	-	-
Travel / Training / Continuing Ed.	2,311.20	2,400.00	2,400.00	2,400.00
Association Dues / Memberships	1,382.00	1,275.00	1,275.00	1,275.00
Office Supplies	560.30	700.00	700.00	700.00
Office Equipment / Furnishings	27.28	-	25.00	-
Advertising	-	-	-	-
Publications / Printing	590.52	700.00	700.00	700.00
Postage	369.66	600.00	550.00	600.00
Telephone	1,197.46	1,350.00	1,350.00	1,350.00
Computer Software / Support / Maint.	847.16	1,000.00	1,000.00	1,000.00
Professional Fees	69.00	100.00	100.00	100.00
Outside Legal Assistance	-	-	360.00	-
Transfer to Health Trust	34,352.13	35,050.00	34,610.00	34,785.00
General Operating Expense	20.86	-	-	-
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 184,030.89	\$ 192,520.00	\$ 192,405.00	\$ 200,125.00

FIRE DEPARTMENT

Salaries - Overtime - This line item increase is due to the agreement with Lifeguard Ambulance Service (LAS) to lease City fire fighters to assist with ambulance calls.

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 part-time secretary.

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

ITEMS OF EXPENDITURE	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 1,277,998.60	\$ 1,299,450.00	\$ 1,290,000.00	\$ 1,344,100.00
Salaries - Overtime	95,598.99	138,000.00	120,000.00	122,400.00
Salaries - Part Time	6,544.32	24,025.00	24,025.00	27,450.00
Life / Unemployment Ins.	6,519.58	7,340.00	6,700.00	6,865.00
Deferred Compensation	10,977.12	12,610.00	11,000.00	11,220.00
Travel / Training / Continuing Ed.	15,857.93	16,000.00	16,000.00	19,500.00
Assoc. Dues and Memberships	1,197.00	1,300.00	1,300.00	1,800.00
Fire Prevention Education	2,034.97	2,500.00	2,500.00	2,500.00
Office Supplies	359.72	600.00	300.00	600.00
Office Equipment / Furnishings	217.82	1,000.00	500.00	1,000.00
Advertising	-	-	-	-
Publications / Printing	1,162.30	800.00	800.00	1,000.00
Postage	37.58	150.00	150.00	150.00
Telephone	5,066.40	6,000.00	6,000.00	6,000.00
Utilities	14,865.73	17,000.00	17,000.00	17,000.00
Computer Software / Support / Maint.	106.24	250.00	250.00	300.00
Professional Fees	-	2,000.00	2,200.00	3,500.00
Equipment Loan / Lease Pmts	1,761.14	2,000.00	2,000.00	2,000.00
Maint. of Licensed Vehicles	12,968.54	25,000.00	25,000.00	25,000.00
Maint. of Radios / Vehicular Equip.	1,238.57	2,500.00	2,000.00	2,500.00
Gas / Fuel	9,055.38	9,000.00	9,000.00	9,000.00
Maint. of Movable Equipment	4,456.36	8,000.00	8,000.00	8,000.00
Hand Tools	277.25	600.00	600.00	600.00
Flags	-	-	-	-
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	1,129.86	4,000.00	4,000.00	4,000.00
Turnout Gear	11,952.17	12,000.00	12,000.00	12,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	3,142.14	8,000.00	8,000.00	8,000.00
Blgd. / Grnds. / Train.Facility Maint.	-	1,000.00	1,000.00	1,000.00
Bldg. / Grnds. Station #2	986.19	3,000.00	3,500.00	3,000.00
Transfer to Health Trust	390,149.13	410,070.00	400,050.00	395,200.00
General Operating Expense	1,073.24	3,000.00	2,300.00	2,500.00
Capital Equipment	-	-	-	-
Capital Improvement Projects	-	-	-	-
TOTAL EXPENSES	\$ 1,877,734.27	\$ 2,018,195.00	\$ 1,977,175.00	\$ 2,039,185.00

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 \$70,500 this year in property and replacement taxes.

Safety Equipment / Uniform Clothing Expense - \$15,600 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 \$57,190 is for the Fire E-One Rescue Truck purchased November of 2018 with the loan maturing in 2030. The additional Principal and Interest payments of \$10,575 is to purchase a used pumper/tanker truck with a ten year loan.

Capital Equipment - This expense is to referbish the Ladder truck.

FIRE PROTECTION TAX FUND				
Account No. 240				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 36,484.95	\$ 43,306.35	\$ 43,168.68	\$ 189,505.01
REVENUES				
Property Taxes	58,386.40	59,000.00	61,131.00	60,000.00
Replacement Tax	11,984.76	11,000.00	10,673.00	10,500.00
Rural Fire Fees	16,991.74	17,000.00	16,255.00	16,000.00
Interest	151.05	20.00	40.00	20.00
Rescue Truck Sale	-	-	95,000.00	-
Pumper Truck Sale	-	-	-	55,000.00
INTRA- FUND TRANSFERS IN				
From General Fund	-	-	-	-
TOTAL REVENUES	87,513.95	87,020.00	183,099.00	141,520.00
ITEMS OF EXPENDITURE				
Safety Equip. / Uniform Exp.	15,564.50	15,600.00	15,600.00	15,600.00
Interest Expense - (E-One Rescue Pumper)	2,032.78	250.00	215.86	19,685.00
Capital Outlay - Principal (E-One Rescue Pumper)	63,232.94	21,505.00	20,946.81	37,510.00
Interest Expense - (Pumper/Tanker Truck)	-	-	-	3,685.00
Capital Outlay - Principal (Pumper/Tanker Truck)	-	-	-	6,890.00
Capital Equipment	-	-	-	200,000.00
FEMA Grant	-	-	-	-
Self Contained Breathing Apparatus	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	80,830.22	37,355.00	36,762.67	283,370.00
PROJECTED ENDING BALANCE	\$ 43,168.68	\$ 92,971.35	\$ 189,505.01	\$ 47,655.01

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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 65,663.75	\$ 67,775.00	\$ 67,740.00	\$ 69,175.00
Salaries - Overtime	-	100.00	100.00	100.00
Salaries - Part Time	-	-	-	-
Life / Unemployment Ins.	285.65	285.00	285.00	285.00
Deferred Compensation	-	-	-	-
Travel / Training / Continuing Ed.	9,181.72	8,500.00	8,500.00	9,000.00
Association Dues / Memberships	204.50	300.00	200.00	200.00
Office Supplies	554.80	500.00	600.00	600.00
Office Equipment / Furnishings	31.56	300.00	200.00	200.00
Advertising	154.00	300.00	300.00	300.00
Publications / Printing	684.53	900.00	1,000.00	900.00
Postage	366.45	350.00	450.00	400.00
Telephone	912.11	1,100.00	1,000.00	1,000.00
Computer Software / Support / Maint.	-	200.00	100.00	200.00
Professional Fees	6.00	100.00	100.00	100.00
Gas / Fuel	-	-	-	-
Transfer to Health Trust	11,511.57	11,750.00	11,600.00	11,660.00
General Operating Expense	2,306.30	3,000.00	2,500.00	2,750.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 91,862.94	\$ 95,460.00	\$ 94,675.00	\$ 96,870.00

POLICE DEPARTMENT

The Macomb Police Department budget allows for 24 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 and CelleBrite.

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 line item has been increased with the intent of bringing on a new K-9.

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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 1,715,731.02	\$ 1,703,500.00	\$ 1,630,000.00	\$ 1,742,775.00
Salaries - Overtime	233,004.02	250,000.00	285,000.00	250,000.00
Salaries - Part Time	4,480.01	10,000.00	10,000.00	12,000.00
Life / Unemployment Ins.	10,120.77	9,150.00	9,405.00	9,150.00
Deferred Compensation	11,652.68	12,250.00	11,000.00	11,220.00
Safety Equip. / Uniform Exp.	50,293.78	53,000.00	53,000.00	53,000.00
Travel / Training / Continuing Ed.	47,361.58	45,000.00	45,000.00	45,000.00
Assoc. Dues and Memberships	490.00	1,200.00	1,200.00	1,200.00
Office Supplies	2,819.76	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	2,042.61	1,500.00	1,500.00	1,500.00
Advertising	83.00	200.00	200.00	200.00
Publications / Printing	4,997.19	8,000.00	5,500.00	6,000.00
Postage	1,013.68	1,200.00	1,200.00	1,200.00
Telephone	15,022.03	15,000.00	15,000.00	15,000.00
Utilities	10,461.25	14,100.00	14,000.00	14,000.00
Computer Software / Support / Maint.	5,934.45	6,500.00	6,500.00	6,500.00
Mobile Data Computer Exp. / Purch.	7,026.74	7,500.00	6,000.00	7,500.00
Professional Fees / Services	4,631.18	3,000.00	3,000.00	3,000.00
Equipment Loan / Lease Pmts.	5,642.48	5,500.00	5,000.00	5,000.00
911 Comm. Center Pmt.	295,833.38	298,860.00	295,213.00	294,670.00
Maint. of Licensed Vehicles	28,843.27	35,000.00	33,000.00	33,000.00
Maint. of Radios / Vehicular Equip.	7,355.90	11,000.00	11,115.00	9,000.00
Gas / Fuel	30,561.66	31,650.00	33,000.00	33,000.00
K-9 Unit Expenses	3,177.70	1,000.00	-	1,000.00
D.A.R.E.	670.56	1,300.00	1,000.00	1,000.00
Firing Range	8,909.55	9,500.00	9,000.00	9,000.00
Bldg. / Grounds Fixed Equip. Maint.	11,528.93	8,500.00	9,500.00	10,500.00
Tow Expense	21,773.00	25,000.00	25,000.00	25,000.00
Transfer to Health Trust	444,772.13	431,325.00	429,500.00	451,805.00
General Operating Expenses	1,843.74	3,600.00	3,600.00	3,600.00
Capital Equipment	-	-	-	-
Capital Improvement Projects	-	-	-	-
TOTAL EXPENSES	\$ 2,988,078.05	\$ 3,006,335.00	\$ 2,955,433.00	\$ 3,058,820.00

POLICE PROTECTION TAX

The City levies a special Police Protection Property Tax. These monies are traditionally used to acquire capital equipment for the Macomb Police Department. This fund will generate about \$70,500 this year in property and replacement taxes.

Capital Equip. - \$66,600 is being requested for the purchase and set-up of two replacement vehicles.

POLICE PROTECTION TAX FUND									
Account No. 250									
			FY 17-18 Actual		FY 18-19 Budget		Re-estimated FY 18-19		FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$		75,264.31	\$	80,145.31	\$	144,158.68	\$	164,867.68
REVENUES									
Property Taxes			58,391.45		59,000.00		61,131.00		60,000.00
Replacement Tax			11,984.76		11,500.00		10,673.00		10,500.00
Interest			397.00		5.00		5.00		5.00
Vehicle sold			-		7,000.00		-		-
Misc. Receipts			-		-		-		-
TOTAL REVENUES			70,773.21		77,505.00		71,809.00		70,505.00
ITEMS OF EXPENDITURE									
Capital Equipment			1,878.84		57,000.00		51,100.00		60,000.00
Vehicle Maintenance			-		-		-		-
Maint. of Radio / Veh. Equipment			-		15,500.00		-		6,000.00
Mobile Laptop Computers			-		4,400.00		-		4,400.00
TOTAL EXPENSES			1,878.84		76,900.00		51,100.00		70,400.00
PROJECTED ENDING BALANCE	\$		144,158.68	\$	80,750.31	\$	164,867.68	\$	164,972.68

CITY TREASURER

The City Treasurer shall perform such duties as may be prescribed for him by statute or ordinance and act 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 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 7,499.96	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life / Unemployment Ins.	57.60	60.00	60.00	60.00
Deferred Compensation	74.88	75.00	75.00	75.00
Assoc. Dues and Memberships	-	-	-	-
Travel / Training / Continuing Ed.	1,604.60	1,800.00	1,800.00	1,800.00
Office Supplies	224.21	300.00	300.00	300.00
Office Equipment / Furnishings	-	50.00	50.00	50.00
Telephone	240.00	240.00	240.00	240.00
General Operating Expense	-	-	-	-
TOTAL EXPENSES	\$ 9,701.25	\$ 10,025.00	\$ 10,025.00	\$ 10,025.00

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. 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, two part-time Office Clerks, 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 - This line item provides for ICC Certification testing and continuing education for staff, Illinois Planning Association Annual Conference for the community development coordinator and a certified inspector courses.

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 \$20,000 to pay for plumbing inspections done by one 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. \$33,000 covers the City's share of the McDonough County GIS Center Budget.

COMMUNITY DEVELOPMENT OFFICE

Account No. 100-150

ITEMS OF EXPENDITURE	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 188,203.28	\$ 169,000.00	\$ 155,000.00	\$ 161,900.00
Salaries - Overtime	-	1,000.00	1,000.00	1,000.00
Salaries - Part Time	57,273.91	89,230.00	89,230.00	93,310.00
Life / Unemployment Ins.	1,812.11	2,135.00	2,100.00	2,085.00
Deferred Compensation	977.75	755.00	565.00	665.00
Safety Equip. / Uniform Exp.	169.92	250.00	250.00	250.00
Travel / Training / Continuing Ed.	1,844.60	4,500.00	4,000.00	4,500.00
Assoc. Dues and Memberships	210.00	700.00	300.00	700.00
Employment Contracts	8,772.00	5,000.00	6,890.00	4,000.00
Engineering (Plats-Sub Review/Insp.)	-	2,000.00	1,000.00	2,000.00
Office Supplies	2,313.49	2,200.00	2,800.00	2,400.00
Office Equipment / Furnishings	109.00	500.00	900.00	500.00
Advertising	1,766.30	2,200.00	2,200.00	2,200.00
Publications / Printing	1,297.39	1,500.00	1,500.00	1,500.00
Postage	1,568.79	1,800.00	1,800.00	1,800.00
Telephone	4,915.08	5,400.00	5,000.00	6,500.00
Computer Software / Support / Maint.	299.00	1,000.00	1,000.00	1,000.00
Professional Fees - Filings, Background Cks.	3,285.50	3,695.00	3,000.00	3,695.00
Plumbing Inspections	17,400.00	20,000.00	18,000.00	18,000.00
Mowing Contract	8,850.00	12,000.00	6,500.00	10,000.00
McDonough Co. GIS Center Contr.	32,625.00	33,000.00	33,000.00	33,000.00
Special Projects	-	-	-	-
Maint. of Licensed Vehicles	1,545.01	3,000.00	4,500.00	2,000.00
Maint. of Radios / Vehicular Equip.	-	-	-	-
Gas / Fuel	2,368.72	2,560.00	2,700.00	2,700.00
Transfer to Health Trust	77,544.90	67,635.00	63,800.00	66,070.00
General Operating Expenses	327.85	200.00	200.00	200.00
Emergency Relief	193.34	500.00	200.00	500.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 415,672.94	\$ 431,760.00	\$ 407,435.00	\$ 422,475.00

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.

This years budget reflects a \$80,000 transfer in of funds from the West Side TIF to the Downtown TIF Fund.

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.

Property Redevelopment This line item is for the redevelopment of a property within the TIF district.

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 Renovation Grant to support that funds activities.

This budget includes a transfer to the Downtown Development Office to partially fund their activities.

DOWNTOWN TIF FUND**Account No. 305**

REVENUES	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 99,756.56	\$ 61,788.56	\$ 70,178.36	\$ 81,919.36
TIF Property Tax Increment	195,288.84	195,000.00	189,284.00	189,000.00
TIF Property Tax Surplus	9,220.30	9,200.00	9,550.00	9,200.00
Interest	593.74	25.00	25.00	25.00
West Central ILL Arts Center Repay.	4,416.72	4,415.00	4,415.00	4,460.00
Misc Receipts	1,726.72	1,500.00	2,055.00	1,500.00
TOTAL REVENUES	211,246.32	210,140.00	205,329.00	204,185.00
INTRA - FUND TRANSFERS IN				
From West Side TIF	-	50,000.00	50,000.00	80,000.00
TOTAL TRANSFERS IN	-	50,000.00	50,000.00	80,000.00
ITEMS OF EXPENDITURE				
Salaries - Part Time	11,495.88	12,410.00	12,410.00	13,325.00
Life / Unemployment Ins.	154.47	215.00	215.00	215.00
Professional Services Contract	-	-	-	-
Engineering	-	1,000.00	-	1,000.00
Advertising / Marketing	-	500.00	-	500.00
Downtown Beautification	2,120.76	5,000.00	6,750.00	6,000.00
Postage	-	-	-	-
Telephone	-	-	-	-
Professional Fees	-	-	-	-
Travel / Training / Continuing Ed.	168.02	1,900.00	2,500.00	2,500.00
Professional Dues	650.00	650.00	650.00	650.00
Maint. of Licensed Vehicle	155.42	-	-	-
Dwnntn. Sidewalk / Curb Repair / Replace.	-	-	-	-
Land Acquisition / Demo.	-	-	-	-
Property Redevelopment	-	80,000.00	23,985.00	120,000.00
Bldgs. / Grnds. / Fixed Equip. Maint.	1,757.15	2,500.00	4,000.00	4,000.00
General Operating Expense	41.64	100.00	961.00	1,000.00
Historic District Study	-	-	-	-
Surplus Tax Payment - Reserve	79,281.18	89,000.00	80,117.00	89,000.00
TOTAL EXPENSES	95,824.52	193,275.00	131,588.00	238,190.00
INTRA-FUND TRANSFERS OUT				
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00
To West Side TIF Fund	35,000.00	-	-	-
To Downtown Renovation Grant Program	50,000.00	50,000.00	50,000.00	50,000.00
To Downtown Development Office	50,000.00	52,000.00	52,000.00	55,000.00
TOTAL TRANSFERS OUT	145,000.00	112,000.00	112,000.00	115,000.00
PROJECTED ENDING BALANCE	\$ 70,178.36	\$ 16,653.56	\$ 81,919.36	\$ 12,914.36

WEST SIDE TIF

This TIF was created in December, 2009.

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

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

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 years budget contains a \$80,000 transfer to the Downtown TIF Fund.

Lamoine Project Reserve - By agreement the City has a \$70,000 reserve in this fund.

WEST SIDE TIF FUND				
Account No. 307				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 78,594.22	\$ 52,072.79	\$ 57,970.34	\$ 45,820.82
Lamoine Project Reserve	\$ 35,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
REVENUES				
TIF Property Tax Increment	66,844.12	66,850.00	94,701.00	95,000.00
TIF Property Tax Surplus	537.45	500.00	637.00	637.00
Interest	315.73	15.00	15.00	15.00
Misc Receipts	-	-	-	-
TOTAL REVENUES	67,697.30	67,365.00	95,353.00	95,652.00
INTRA - FUND TRANSFERS IN				
From Dwntrn. TIF	35,000.00	-	-	-
TOTAL TRANSFERS IN	35,000.00	-	-	-
ITEMS OF EXPENDITURE				
Utilities	6,339.09	7,500.00	7,500.00	7,500.00
Consulting/Professional Fees	-	-	55.00	55.00
Community Special Project	-	-	-	-
Chandler Park Improvments	-	-	-	-
Chandler Park Misc.	289.71	1,500.00	6,500.00	4,000.00
Chandler Park Electrical	5,542.40	2,000.00	2,000.00	2,000.00
Mummert Property	20,000.00	20,000.00	20,000.00	-
Lamoine Hotel Project - Facade Only	50,000.00	-	-	-
Lamoine Hotel Bond Payment	-	-	-	-
General Operating Expense	349.99	500.00	13,100.00	14,000.00
Bldgs. / Grnds. / Fixed Equip. Maint.	1,897.69	5,000.00	3,000.00	4,000.00
Surplus Tax Payments	3,902.30	5,500.00	5,347.52	6,000.00
TOTAL EXPENSES	88,321.18	42,000.00	57,502.52	37,555.00
INTRA-FUND TRANSFERS OUT				
To Downtown TIF Fund	-	50,000.00	50,000.00	80,000.00
Lamoine Project Reserve	(70,000.00)	(70,000.00)	(70,000.00)	(70,000.00)
	held for loan pymt.	ld for loan pymt.	ld for loan pymt.	held for loan pymt.
PROJECTED ENDING BALANCE	\$ 57,970.34	\$ 27,437.79	\$ 45,820.82	\$ 23,917.82

DOWNTOWN RENOVATION GRANT PROGRAM

Downtown Renovation Grant Program - The Façade program has been renamed after the City Council approved additional upgrades to help downtown property owners improve their buildings. This program will continue the façade improvements and will expand the program to include approved major plumbing and electrical upgrades of buildings. The property must be located in the original Downtown TIF District, or within the designated Downtown Historic District.

DOWNTOWN RENOVATION GRANT PROGRAM								
Account No. 308								
REVENUES		FY 17-18 Actual		FY 18-19 Budget		Re-estimated FY 18-19		FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	34,825.16	\$	18,945.16	\$	33,946.91	\$	12,675.91
INTRA-FUND TRANSFERS IN								
From Dwntrn TIF		50,000.00		50,000.00		50,000.00		50,000.00
TOTAL TRANSFERS IN		50,000.00		50,000.00		50,000.00		50,000.00
ITEMS OF EXPENDITURE								
Renovation Grants		50,878.25		60,000.00		71,271.00		50,000.00
TOTAL EXPENSES		50,878.25		60,000.00		71,271.00		50,000.00
PROJECTED ENDING BALANCE	\$	33,946.91	\$	8,945.16	\$	12,675.91	\$	12,675.91

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.

This fund encompasses all of the downtown activity expenses such as; Farmers Market, Dickens/Polar Express, Park and Cruise, Moon over Macomb, Summer Concert Series and the Small Business Competition.

DOWNTOWN DEVELOPMENT OFFICE							
Account No. 309							
REVENUES		FY 17-18 Actual		FY 18-19 Budget		Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	7,331.41	\$	9,955.41	\$	13,595.63	\$ 9,682.63
Farmer's Market Income	\$	975.00	\$	500.00	\$	400.00	\$ 400.00
Small Business Competition Donations		2,000.00		6,000.00		2,660.00	-
Misc. Receipts		84.28		-		1,020.00	1,000.00
TOTAL REVENUES		3,059.28		6,500.00		4,080.00	1,400.00
INTRA-FUND TRANSFERS IN							
From Downtown TIF		50,000.00		52,000.00		52,000.00	55,000.00
From Hotel/Motel Tax		32,000.00		23,000.00		23,000.00	24,000.00
TOTAL TRANSFERS IN		82,000.00		75,000.00		75,000.00	79,000.00
ITEMS OF EXPENDITURE							
Salaries		38,671.60		41,065.00		41,035.00	43,045.00
Life/Unemployment Insurance		317.95		340.00		390.00	335.00
Deferred Compensation		-		-		-	-
Office Supplies		689.00		1,000.00		1,000.00	1,000.00
Printing/Publications		282.32		300.00		300.00	300.00
Advertising / Marketing		497.73		1,000.00		1,050.00	1,000.00
Postage		412.00		200.00		100.00	200.00
Telephone		590.35		600.00		615.00	615.00
Travel / Training / Continuing Ed.		522.03		1,500.00		1,500.00	2,000.00
Association Dues/Membership Fees		35.00		750.00		800.00	750.00
General Operating Expense		220.00		800.00		750.00	750.00
Farmer's Market Expense		933.66		1,000.00		90.00	500.00
Small Business Competition Expense		-		6,000.00		105.00	3,500.00
Summer Concert Series/Brown Bag		2,868.11		2,500.00		1,835.00	1,800.00
Dickens/Polar Express		5,177.07		5,500.00		5,500.00	5,500.00
Moon Over Macomb		1,384.02		1,500.00		1,856.00	1,500.00
Park & Cruise		3,171.11		2,600.00		2,766.00	2,700.00
Fashion Week		-		300.00		101.00	250.00
Transfer to Health Insurance		23,023.11		23,490.00		23,200.00	23,315.00
TOTAL EXPENSES		78,795.06		90,445.00		82,993.00	89,060.00
PROJECTED ENDING BALANCE	\$	13,595.63	\$	1,010.41	\$	9,682.63	\$ 1,022.63

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				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 16,419.97	\$ 14,419.97	\$ 13,470.03	\$ 8,255.03
REVENUES				
Sculpture Sponsorships/Donations	\$ 6,400.00	10,000.00	10,000.00	15,000.00
Artist Entry Fees	-	-	-	-
TOTAL REVENUE	6,400.00	10,000.00	10,000.00	15,000.00
ITEMS OF EXPENDITURE				
Sculpting Downtown Macomb	9,349.94	12,000.00	15,215.00	12,000.00
TOTAL EXPENSES	9,349.94	12,000.00	15,215.00	12,000.00
PROJECTED ENDING BALANCE	\$ 13,470.03	\$ 12,419.97	\$ 8,255.03	\$ 11,255.03

DOWNTOWN REVOLVING LOAN FUND

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

DOWNTOWN REVOLVING LOAN FUND				
Account No. 320				
SOURCE OF FUNDS	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 111,553.24	\$ 108,588.24	\$108,749.05	\$90,944.05
Interest on Fund Balance	350.00	125.00	125.00	125.00
Interest on Loans	245.55	210.00	575.00	790.00
Loan Principal Repayments	4,370.26	1,025.00	3,550.00	3,755.00
TOTAL REVENUES	4,965.81	1,360.00	4,250.00	4,670.00
ITEMS OF EXPENDITURE				
Professional Fees	-	-	55.00	-
Loan Disbursements	7,770.00	-	22,000.00	-
TRANSFERS OUT				
To Community Development	-	-	-	-
TOTAL EXPENSES	7,770.00	-	22,055.00	-
PROJECTED ENDING BALANCE	\$ 108,749.05	\$ 109,948.24	\$ 90,944.05	\$ 95,614.05

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 and FY 17-18 respectively, the City transferred \$225,000.00 and \$30,000 to the Community Improvement Fund for the Blight Reduction program.

The FY 19-20 budget reflects a transfer in from the Community Improvement Fund to replace the money used for the Blight Reduction program.

CDAP REVOLVING LOAN FUND				
Account No. 325				
SOURCE OF FUNDS	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 36,758.92	\$ 7,727.89	\$ 6,173.18	\$ 60,168.18
Interest on Fund Balance	39.40	30.00	30.00	100.00
Interest on Loans	5,101.15	4,870.00	2,410.00	2,820.00
Loan Principal Repayments	39,444.71	30,775.00	51,610.00	22,015.00
TOTAL REVENUES	44,585.26	35,675.00	54,050.00	24,935.00
TRANSFERS IN				
From Community Improvement Fund	-	-	-	255,000.00
ITEMS OF EXPENDITURE				
Misc. Expenses	-	-	-	-
Loan Disbursements	45,000.00	-	-	-
Professional Fees	171.00	-	55.00	-
SUB-TOTAL EXPENDITURES	45,171.00	-	55.00	-
TRANSFERS OUT				
To Community Improvement Fund	30,000.00	-	-	-
TOTAL EXPENDITURES	75,171.00	-	55.00	-
PROJECTED ENDING BALANCE	\$ 6,173.18	\$ 43,402.89	\$ 60,168.18	\$ 340,103.18

SALES TAX - INFRASTRUCTURE

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

The specified projects for this budget includes Cape Sealing portions of the following streets; East Calhoun, South Lafayette, South Clay, Indian Trail, North and South Verzel, South Madison and Home Street.

\$180,000 is budgeted for the purchase of materials used for street improvements.

\$15,000 is budgeted for the sidewalk replacement program. This is a shared cost between the City and the property owner.

\$17,500 is budgeted for crack sealing.

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

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

A \$265,214 transfer is being made to the Downtown Revitalization Fund.

A \$170,000 transfer is being made to the Special Project Fund.

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,993,071.47	\$ 91,256.47	\$ 164,340.63	\$ 179,714.63
Reserve	151,000.00	151,000.00	151,000.00	151,000.00
REVENUES				
Sales Tax Referendum	1,664,404.37	1,620,000.00	1,660,000.00	1,684,900.00
Safe Routes to School Program	-	-	-	-
Interest	2,460.00	250.00	250.00	250.00
Misc Receipts	41,719.26	-	-	-
TOTAL REVENUES	1,708,583.63	1,620,250.00	1,660,250.00	1,685,150.00
TRANSFERS IN				
From Special Fund 729- Candy Ln.	600,000.00	-	-	-
ITEMS OF EXPENDITURE				
Professional Fees	5,150.00	5,150.00	5,255.00	2,350.00
Concrete	33,625.12	35,000.00	65,000.00	60,000.00
Asphalt	5,182.51	15,000.00	15,000.00	15,000.00
Emulsion Oil	23,662.90	48,000.00	30,000.00	35,000.00
Sand / Rock	14,999.95	38,000.00	25,000.00	30,000.00
Pipe / Culverts / Grates / Inlets / Manholes	30,682.27	24,000.00	25,000.00	25,000.00
Street Striping / Paint	7,991.24	15,000.00	15,000.00	15,000.00
Sidewalk Replace. Program - shared	525.00	15,000.00	5,000.00	15,000.00
Safe Routes to School Program	-	-	-	-
Seal Coating	6,000.00	50,000.00	15,000.00	-
Crack Sealing	9,750.00	10,000.00	9,621.00	17,500.00
Traffic Signal Replacement	-	-	-	-
Adams Street Project	1,311.14	-	-	-
Unspecified Projects	-	-	-	-
Infra. Street Specified Projects	1,889,696.84	420,000.00	420,000.00	250,000.00
Infrastructure Bond / Int. Pymts.	598,737.50	603,000.00	603,000.00	603,000.00
Pedestrian Safety Improvements	-	50,000.00	37,000.00	-
TOTAL EXPENSES	2,627,314.47	1,328,150.00	1,269,876.00	1,067,850.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
To Water Fund	-	75,000.00	75,000.00	-
To Sewer Fund	-	-	-	-
INTRA- FUND TRANSFERS OUT				
To Downtown Revitalization	1,460,000.00	-	250,000.00	265,214.00
To Special Project Fund	-	-	-	170,000.00
TOTAL TRANSFERS OUT	1,510,000.00	125,000.00	375,000.00	485,214.00
ENDING BALANCE	315,340.63	409,356.47	330,714.63	462,800.63
LESS RESERVE	151,000.00	151,000.00	151,000.00	151,000.00
PROJECTED ENDING BALANCE	\$ 164,340.63	\$ 258,356.47	\$ 179,714.63	\$ 311,800.63

DOWNTOWN REVITALIZATION

The City has created the "Downtown Revitalization Fund" in preparation for the Downtown renovation project scheduled to be done in two phases. The first phase was completed during the FY 17-18 construction season. The second phase is scheduled to begin during the FY 20-21 construction season. This fund receives transfers in from the Infrastructure Sales Tax Fund as the project progresses.

DOWNTOWN REVITALIZATION				
Account No. 120				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ (2,408.37)	\$ (2,308.37)	\$ 2,800.81	\$ 234,785.81
REVENUES				
Misc Receipts	100.00	-	-	-
TRANSFERS IN				
From Sales Tax Infrastructure	1,460,000.00	-	250,000.00	265,214.00
TOTAL REVENUES	1,460,100.00	-	250,000.00	265,214.00
ITEMS OF EXPENDITURE				
Downtown Project	1,454,890.82	-	18,015.00	-
TOTAL EXPENSES	1,454,890.82	-	18,015.00	-
PROJECTED ENDING BALANCE	\$ 2,800.81	\$ (2,308.37)	\$ 234,785.81	\$ 499,999.81

SPECIAL PROJECT FUND

This budget has a transfer in of \$170,000 from the Sales Tax - Infrastructure fund.

This budget has expenses for preliminary work for two projects; South Johnson Street (\$120,000) and Burlington Road Bridge (\$60,000).

SPECIAL PROJECT FUND				
Account No. 729				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 640,292.00	\$ 30,582.00	\$ 30,582.00	\$ 20,582.00
REVENUES				
STU Funding	-	-	-	-
Misc. Receipts	-	-	-	-
SUB-TOTAL REVENUES	-	-	-	-
INTRA- FUND TRANSFERS IN				
From Infrastructure Sales Tax	-	-	-	170,000.00
TOTAL REVENUES	-	-	-	170,000.00
ITEMS OF EXPENDITURE				
Candy Lane Construction/Engineering	7,410.00	-	10,000.00	-
Candy Lane Sidewalk South of Grant	2,300.00	-	-	-
South Johnson St. project	-	-	-	120,000.00
Water Main Replacement	-	-	-	-
Burlington Road Bridge	-	-	-	60,000.00
TOTAL EXPENSES	9,710.00	-	10,000.00	180,000.00
TRANSFERS OUT				
Transfers Out to Infrastructure Sales Tax	600,000.00	-	-	-
PROJECTED ENDING BALANCE	\$ 30,582.00	\$ 30,582.00	\$ 20,582.00	\$ 10,582.00

OPERATIONS DIVISION

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

TRANSFERS include;

\$30,000 from the Garbage Fund to help off set salaries related to the yard waste site.

\$420,000 from the Motor Fuel Tax Fund for labor, equipment and materials for street activities.

\$114,077 from the Sewer Fund to defray part of the costs of the Public Works' Director, the secretary's salary and benefits plus 10% of the salaries and benefits from the seven employees' who were transferred from water distribution to street operations.

\$671,632 from the Water Fund to defray part of the costs of the Public Works' Director, the secretary's salary and benefits plus 90% of the salaries and benefits from the seven employees' 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

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Replacement Taxes	15,894.12	15,000.00	14,155.00	13,500.00
Telecommunications Taxes	265,641.03	247,000.00	247,000.00	229,710.00
State Highway Maint.	6,106.38	4,240.00	4,263.00	4,275.00
Grant - Trees	-	-	-	15,000.00
Sale of Salt - WIU	-	-	3,290.00	-
Sale of Fuel-outside vendors	234,227.66	230,885.00	230,885.00	235,875.00
Sale of Fuel-internal usage	87,011.44	104,930.00	111,140.00	110,105.00
Misc. Receipts	5,065.94	2,000.00	3,160.00	22,000.00
SUBTOTAL	613,946.57	604,055.00	613,893.00	630,465.00
INTRA-FUND TRANSFERS IN				
From General Corp.	31,931.77	40,279.00	149,243.00	22,356.00
TRANSFERS IN				
From MFT	514,001.46	405,000.00	405,000.00	420,000.00
From Garbage Fund	27,500.00	27,500.00	27,500.00	30,000.00
From Water Revenue Funds	646,475.00	649,535.00	649,535.00	671,632.00
From Sewer Revenue Funds	64,430.00	116,051.00	116,051.00	114,077.00
INTRA- FUND TRANSFERS OUT				
To General Fund	-	-	-	-
TOTAL REVENUES / EXPENDITURES	\$ 1,898,284.80	\$ 1,842,420.00	\$ 1,961,222.00	\$ 1,888,530.00

OPERATIONS DIVISION

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

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

Safety Equip. / Uniform Exp. - This line item is used for the purchase of safety shirts, reflective vests, gloves, safety glasses, and for the \$400 annual personnel safety equipment allowance to each qualifying employee.

Street Lighting Electric - With the reduction in the operations workforce this line item expense has been moved to the Motor Fuel Tax Fund budget. This results in a reduction in the transfer amount from the Motor Fuel Tax Fund to the Operation Division for employee and equipment from \$545,000 down to \$420,000 while still maintaining the same overall funding support.

Weed and Mosquito Spraying - This line item decrease is due to the decline in the General fund revenue. The city will utilized mosquito control available through resources of another government agency.

Tree Planting, Care/Maint./ Forester - This line item decrease is due to the decline in the General fund revenue.

Capital Improvement - This line item reflects the cost to make roof repairs at the Operations building (\$20,000) and for the purchase of a new furnace and air conditioning unit (\$10,000).

Capital Equipment - This line item reflects the purchase of new gas pumps (\$17,000) and a new generator (\$10,000).

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
Salaries - Regular	\$ 820,517.19	\$ 851,200.00	\$ 850,810.00	\$ 806,250.00
Salaries - Overtime	35,181.80	34,000.00	48,000.00	34,000.00
Salaries - Part time	14,985.55	20,000.00	20,000.00	20,000.00
Life / Unemployment Ins.	5,955.45	5,800.00	5,955.00	5,400.00
Deferred Compensation	4,447.20	5,100.00	5,100.00	5,200.00
Safety Equip. / Uniform Exp.	9,857.00	12,000.00	12,000.00	12,000.00
Travel / Training / Continuing Ed.	9,096.91	7,000.00	7,000.00	7,000.00
Drug and Alcohol Testing	942.20	1,140.00	1,200.00	1,200.00
Assoc. Dues and Memberships	1,126.00	1,000.00	1,000.00	1,000.00
Engineering - Incidental	-	1,000.00	1,000.00	1,000.00
Office Supplies	1,226.36	1,000.00	1,000.00	1,000.00
Office Equipment / Furnishings	1,037.59	500.00	700.00	700.00
Advertising	154.50	250.00	660.00	250.00
Publications / Printing	489.25	800.00	600.00	600.00
Postage	96.00	300.00	200.00	300.00
Telephone	5,818.83	6,200.00	6,400.00	6,500.00
Utilities	10,523.10	12,720.00	12,720.00	12,720.00
Computer Software / Support / Maint.	543.87	700.00	500.00	500.00
Professional Fees	3,611.00	800.00	1,600.00	1,600.00
Street Lighting Electric	95,062.83	-	-	-
Street Lighting Upgrades / Maint.	-	2,000.00	12,000.00	12,000.00
Weed and Mosquito Spray	4,352.50	2,000.00	3,000.00	3,000.00
Equipment Loan / Lease Payments	2,416.41	2,400.00	2,500.00	2,500.00
Salt Purchased - (sale to WIU)	-	-	3,290.00	-
Maint. of Licensed Vehicles	36,173.93	40,000.00	36,000.00	40,000.00
Maint. Radios / Vehicular Equip.	401.92	1,500.00	800.00	800.00
Gas / Fuel - Bulk Purchase	325,528.44	347,360.00	347,360.00	347,360.00
Gas / Fuel - Dept. Use	41,530.63	44,310.00	48,500.00	47,000.00
Maint. of Movable Equip.	21,696.41	30,000.00	30,000.00	30,000.00
Hand Tools / Small Equip.	8,196.10	7,000.00	8,000.00	8,000.00
Traffic Control Signage - Hardware	4,774.12	5,000.00	5,000.00	5,000.00
Tree Planting, Care / Maint. / Forester	10,083.83	6,000.00	12,000.00	12,000.00
Trees - Grant	-	-	15,152.00	-
Sidewalk Snow Removal Contract	8,750.00	10,000.00	41,875.00	17,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	8,667.95	8,000.00	8,500.00	8,500.00
Transfer to Health Trust	289,337.41	280,340.00	282,800.00	278,650.00
General Operating Expense	9,937.60	15,000.00	28,000.00	16,000.00
General Operating Exp. - Underground	105,764.92	80,000.00	100,000.00	86,000.00
Capital Improvements	-	-	-	30,000.00
Capital Equipment	-	-	-	27,000.00
TOTAL EXPENSES	\$ 1,898,284.80	\$ 1,842,420.00	\$ 1,961,222.00	\$ 1,888,530.00

PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -
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EQUIPMENT REPLACEMENT FUND

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

There is \$140,000 budgeted to purchase a tandem axel truck for the Operations Division .

EQUIPMENT REPLACEMENT FUND				
Account No. 726				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 435,654.00
REVENUES				
INTRA - FUND TRANSFERS IN From General Fund	-	-	-	-
TOTAL REVENUES	-	-	-	-
ITEMS OF EXPENDITURE				
Capital Equipment	-	80,000.00	64,346.00	140,000.00
TOTAL EXPENSES	-	80,000.00	64,346.00	140,000.00
PROJECTED ENDING BALANCE	\$ 500,000.00	\$ 420,000.00	\$ 435,654.00	\$ 295,654.00

GARBAGE COLLECTION / DISPOSAL FUND

The City's current contract for solid waste collection/disposal, recycling services and leaf collection has been extended until October 31, 2022. Increases are scheduled for; November 1, 2017 through October 31, 2018 at 1%, November 1, 2018 through October 31, 2019 at 1.50%, November 1, 2019 through October 31, 2020 at 1.75%, November 1, 2020 through October 31, 2021 at 2.00%, and November 1, 2021 through October 31, 2022 at 2.50%.

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

Transfers to other funds - The sum of \$55,498 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$30,000 to the Operations Dept. to help offset part of the Public Works' salaries related to the yard waste site.

No rate increase was budgeted.

GARBAGE COLLECTION/DISPOSAL FUND**Account No. 210**

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 39,189.28	\$ 9,446.28	\$ 38,688.65	\$ 35,308.65
REVENUES				
Replacement Taxes	31,788.34	31,000.00	28,311.00	28,000.00
Interest	251.00	15.00	15.00	15.00
Various WM Stickers, Resale	2,779.50	2,400.00	2,900.00	3,000.00
Misc. Receipts	605.00	600.00	385.00	500.00
Monthly Fees	890,527.74	936,036.00	936,036.00	949,900.00
TOTAL REVENUES	925,951.58	970,051.00	967,647.00	981,415.00
ITEMS OF EXPENDITURE				
Salaries - Part Time	11,936.14	12,135.00	12,135.00	12,135.00
FICA	906.82	930.00	930.00	930.00
Employee Insurance	141.44	210.00	240.00	205.00
Telephone	306.28	450.00	360.00	400.00
Contracts - Garbage Collection	588,907.05	593,352.00	596,400.00	606,625.00
Recycling	190,363.67	191,880.00	192,865.00	196,270.00
Yard Waste - "No Sticker"	21,332.37	36,350.00	36,350.00	36,985.00
Contr. To WIRC - Paint / Elec. Recycling	8,000.00	8,160.00	8,160.00	8,320.00
Maint. of Moveable Equip.	12,308.64	15,000.00	16,000.00	16,000.00
Various WM Stickers, Purchase	3,050.00	2,400.00	3,300.00	2,600.00
Yard Waste Center Operations	6,520.60	21,000.00	20,000.00	20,000.00
Bld. / Grnds. / Fixed Equip. Maint.	196.40	500.00	500.00	500.00
General Operating Expense	91.30	500.00	500.00	500.00
TOTAL EXPENSES	844,060.71	882,867.00	887,740.00	901,470.00
INTRA-FUND TRANSFERS OUT				
To IT Fund	-	-	-	-
To Operations Div.-Salaries PW	27,500.00	27,500.00	27,500.00	30,000.00
To General Corp.-Admin. B.O.	54,891.50	55,787.00	55,787.00	55,498.00
TOTAL TRANSFERS OUT	82,391.50	83,287.00	83,287.00	85,498.00
PROJECTED ENDING BALANCE	\$ 38,688.65	\$ 13,343.28	\$ 35,308.65	\$ 29,755.65

WATER FUND

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

\$2,537,435 to the Water O & M Fund to meet Water Department operating expenses

\$481,800 to the Water Bond and Interest Fund to meet debt service obligations

\$59,142 to the IMRF Fund for the seven employees paid from Operations

\$10,000 to the IT Fund

\$379,962 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), \$35,000 for 1/2 the cost of the Spring Lake Management contract.

\$66,019 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$671,632 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 90% of seven 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

The debt service fee is a revenue source for current city debt for past water treatment plant improvements.

This budget does not reflect an increase in either the user fee rate or the debt service fee (\$5.00 per month).

WATER FUND REVENUES**Account No. 500**

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,063,532.55	\$ 810,365.05	\$ 976,686.92	\$ 815,699.17
REVENUES				
Interest	1,060.71	500.00	800.00	500.00
User Fee Collections	3,318,306.88	3,248,000.00	3,248,000.00	3,207,050.00
Service Fees	3,610.00	500.00	3,500.00	3,000.00
Debt Service Fee	195,028.40	324,270.00	324,270.00	324,270.00
Meter Maint. / Repair Fees	82,749.91	85,000.00	85,000.00	83,660.00
Other Receipts	103,996.61	95,000.00	125,000.00	107,000.00
TOTAL REVENUES	3,704,752.51	3,753,270.00	3,786,570.00	3,725,480.00
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	116.11	116.00	118.00	115.00
Infra Structure Sales Tax (1%)	-	75,000.00	75,000.00	-
TOTAL BUDGETED REVENUES	3,804,868.62	3,928,386.00	3,961,688.00	3,825,595.00
INTRA- FUND TRANSFERS OUT				
To Water O & M	1,906,024.55	2,280,910.00	2,359,971.00	2,537,435.00
To Bond and Interest Fund	480,364.00	481,800.00	481,800.00	481,800.00
To Water Sick and Vacation	1,429.20	-	-	-
To Water Infrastructure Grant Fund	230,000.00	-	-	-
TRANSFERS OUT				
To Gen. Corp.	488,586.50	485,619.75	485,619.75	379,962.25
To IMRF	60,000.00	66,827.00	66,827.00	59,142.00
To IT Fund	10,000.00	10,000.00	10,000.00	10,000.00
To Insurance and Tort Judgments	68,835.00	68,923.00	68,923.00	66,019.00
To Operations Division	646,475.00	649,535.00	649,535.00	671,632.00
TOTAL TRANSFERS OUT	3,891,714.25	4,043,614.76	4,122,675.75	4,205,990.25
PROJECTED ENDING BALANCE	\$ 976,686.92	\$ 695,136.29	\$ 815,699.17	\$ 435,303.92

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 membrane system air compressor service contract (\$4,500), cross connection survey (\$8,700), and NPDES permit fee.

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

Capital Equipment - There is \$35,000 budgeted for a new pick-up truck and \$50,000 budgeted for RO well maintenance.

Capital Improvement Projects - There is \$35,000 for a grid bee mixer in the north water tower.

Water Treatment Compliance - There is \$620,000 included for the gravity filtration rehabilitation.

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 1,906,024.55	\$ 2,280,910.00	\$ 2,359,971.00	\$ 2,537,435.00
ITEMS OF EXPENDITURE				
Salaries - Regular - Treatment	\$ 323,509.91	\$ 364,950.00	\$ 358,300.00	\$ 376,610.00
Salaries - Overtime - Treatment	47,886.91	45,000.00	45,000.00	45,000.00
Salaries - Part Time - Treatment	2,542.00	-	-	-
IMRF	41,123.72	43,375.00	39,000.00	32,000.00
FICA	27,225.64	32,125.00	30,875.00	32,260.00
Life / Unemployment Ins.	2,300.11	2,550.00	2,500.00	2,500.00
Deferred Compensation	1,000.32	1,035.00	1,035.00	1,055.00
Safety Equip. / Uniform Exp. - Treatment	4,372.07	5,000.00	5,000.00	5,000.00
Travel / Training / Cont. Ed. - Treatment	1,675.31	2,000.00	2,000.00	2,000.00
Drug and Alcohol Testing	471.10	615.00	615.00	615.00
Assoc. Dues and Memberships	824.03	1,000.00	700.00	700.00
Engineering - Incidental	4,586.46	2,000.00	4,000.00	4,000.00
Office Supplies	216.06	1,000.00	250.00	250.00
Office Equipment / Furnishings	162.91	1,000.00	1,000.00	1,000.00
Advertising	802.62	1,100.00	1,100.00	1,100.00
Publications / Printing	2,215.19	1,500.00	1,500.00	1,500.00
Postage	2,632.76	2,000.00	2,700.00	2,700.00
Telephone	5,776.99	6,200.00	6,200.00	6,200.00
Utilities	172,308.58	180,000.00	180,000.00	180,000.00
Computer Software / Support / Maint.	2,305.93	5,000.00	2,000.00	2,000.00
Professional Fees	22,776.50	20,000.00	18,500.00	15,000.00
Equipment Loan / Lease	993.99	900.00	1,200.00	1,200.00
Dam Inspection / Repair	-	-	-	-
Meter Upgrade / Repair / Supply	188,465.93	200,000.00	100,000.00	200,000.00
Maint. of Licensed Vehicles - Treatment	1,188.45	1,500.00	2,500.00	1,500.00
Maint. of Radio / Vehicular Equip.	320.00	500.00	320.00	500.00
Gas / Fuel - Treatment	1,296.65	1,585.00	1,500.00	1,500.00
JULIE Expense	2,828.71	2,500.00	7,000.00	4,200.00
Maint. of Movable Equipment - Treatment	4,852.52	3,000.00	3,000.00	3,000.00
Hand Tools / Small Equip. - Treatment	2,263.35	2,000.00	2,000.00	2,000.00
Chemicals	429,488.41	450,000.00	450,000.00	450,000.00
Chemical Equipment / Repairs	22,065.33	25,000.00	30,000.00	25,000.00
Chemicals / Pool	-	5,000.00	7,716.00	8,000.00
Lab Tests and Equipment	38,020.37	40,000.00	34,000.00	30,000.00
Sludge Disposal	86,004.57	65,000.00	65,000.00	65,000.00
Bldg. / Grnds. / Fixed Equip. - Treatment	145,001.28	135,500.00	125,000.00	130,000.00
Transfer to Health Trust	141,812.48	152,475.00	137,860.00	140,545.00
Scada System Upgrade / Maint.	13,301.30	10,000.00	45,000.00	10,000.00
Facility Plan Eng.	74,333.25	-	-	-
PALL Membrane System Parts	2,441.17	-	17,000.00	10,000.00
Greenleaf Filtration System	-	-	-	-
WTP Compliance Project	-	-	80,000.00	620,000.00
SE Water Main Replacement	22,453.63	400,000.00	395,000.00	-
Flex Net	-	-	-	-
Water Tower Painting	-	-	-	-
General Operating Expense	2,813.54	3,500.00	25,000.00	3,500.00
Capital Equipment	-	-	125,000.00	85,000.00
Capital Improvement Projects	59,364.50	65,000.00	3,600.00	35,000.00
TOTAL EXPENSES	1,906,024.55	2,280,910.00	2,359,971.00	2,537,435.00
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				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 24,235.84	\$ 35,734.84	\$ 35,745.90	\$ 36,510.90
REVENUES				
INTRA- FUND TRANSFERS IN				
From Water Surplus Funds	480,364.00	481,800.00	481,800.00	481,800.00
Misc. Receipts	11,000.00	-	-	-
TOTAL REVENUES	491,364.00	481,800.00	481,800.00	481,800.00
ITEMS OF EXPENDITURE				
Trust Manangement Fees	1,387.50	900.00	900.00	900.00
Series 2008-A Bonds	172,837.50	-	-	-
Series 2016 Bonds	81,100.00	255,600.00	255,600.00	256,600.00
IEPA - RO Loan L17-219900	131,056.60	131,060.00	131,060.00	131,060.00
THM Loan L172947	34,849.30	34,850.00	34,850.00	34,850.00
IEPA Water Tower Loan L17-5138	58,623.04	58,625.00	58,625.00	58,625.00
TOTAL EXPENSES	479,853.94	481,035.00	481,035.00	482,035.00
INTRA- FUND TRANSFERS OUT	-	-	-	-
PROJECTED ENDING BALANCE	\$ 35,745.90	\$ 36,499.84	\$ 36,510.90	\$ 36,275.90

WATER BOND AND INTEREST RESERVE				
Account No. 525				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 165,999.93	\$ 165,999.93	\$ 165,999.93	\$ 165,999.93
INTRA-FUND TRANSFERS 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							
			FY 17-18 Actual		FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$ 40,000.00
REVENUES							
INTRA- FUND TRANSFERS IN							
From Water Revenue Funds		1,429.20		-		-	-
TOTAL REVENUES		1,429.20		-		-	-
ITEMS OF EXPENDITURE							
Sick and Vacation Pay		1,429.20		-		-	-
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								
		FY 17-18		FY 18-19		Re-estimated		FY 19-20
		Actual		Budget		FY 18-19		BUDGET
PROJECTED BEGINNING BALANCE	\$	187,010.00	\$	187,010.00	\$	187,010.00	\$	187,010.00
REVENUES								
INTRA- FUND TRANSFERS IN								
From Water Revenue Funds		-		-		-		-
TOTAL REVENUES		-		-		-		-
ITEMS OF EXPENDITURE								
Bldg./Grounds/Fixed Equip.		-		-		-		-
INTRA- FUND TRANSFERS OUT								
To Water Fund		-		-		-		-
TOTAL EXPENDITURES		-		-		-		-
PROJECTED ENDING BALANCE	\$	187,010.00	\$	187,010.00	\$	187,010.00	\$	187,010.00

WATER INFRASTRUCTURE GRANT FUND

In 2018 the City began a water main replacement projects with grant money from the CDBG and will continue to utilize this grant as long as grant money is available. The Northwest Project Phase I was projected to cost about \$677,000 in construction costs to replace 13 blocks of old cast iron water main, using a \$450,000 CDBG grant to defray the City's expenses. Phase I has not been finalized.

WATER INFRASTRUCTURE GRANT FUND					
Account No. 535					
		FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$ 227,400.00	\$ 230,000.00	\$ 14,064.00
REVENUES					
Grant Proceeds Phase 1		7,359.75	442,640.00	436,163.00	-
Grant Proceeds Phase 2		-	-	-	-
INTRA- FUND TRANSFERS IN					
From Water Revenue Funds		230,000.00	-	-	-
TOTAL REVENUES		237,359.75	442,640.00	436,163.00	-
ITEMS OF EXPENDITURE					
Phase 1 Northwest Water Main Replacement		7,359.75	670,040.00	652,099.00	-
Phase 2 Northwest Water Main Replacement		-	-	-	-
TOTAL EXPENSES		7,359.75	670,040.00	652,099.00	-
PROJECTED ENDING BALANCE	\$	230,000.00	\$ -	\$ 14,064.00	\$ 14,064.00

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

No projects are planned for this fiscal year.

STORM SEWER FUND				
Account No. 615				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 57,508.11	\$ 107,508.11	\$ 107,508.11	\$ 7,508.11
TRANSFERS 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
ITEMS OF EXPENDITURE				
Lining of Pipes-Sewer	-	-	-	-
Lining of Pipes-Storm Sewer	-	-	150,000.00	-
Construction	-	-	-	-
TOTAL EXPENDITURES	-	-	150,000.00	-
PROJECTED ENDING BALANCE	\$ 107,508.11	\$ 157,508.11	\$ 7,508.11	\$ 57,508.11

SEWER FUND

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

\$1,385,835 to the Sewer O & M Fund to meet Department operating expenses

\$274,360 to the Sewer Bond and Interest Fund to meet debt service obligations

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

\$344,962 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

\$38,270 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$114,077 to the Street Fund to defray part of the costs of the Public Works' Director, the secretary and 10% of 7 public work employees wages and benefits.

The debt service fee is a revenue source for current city debt for past waste water treatment plant improvements.

This budget does not reflect an increase in either the user fee rate or the debt service fee (\$3.00 per month).

SEWER FUND REVENUES

Account No. 600

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 839,785.96	\$ 672,608.08	\$ 743,822.75	\$ 802,320.08
REVENUES				
Replacement Tax - Swr. Chlor	987.21	1,000.00	879.00	800.00
Interest	678.13	600.00	600.00	400.00
Lab Test Fees	7,510.00	8,500.00	8,500.00	8,500.00
EPA Loan - Plant Improv.	384,307.62	-	-	250,000.00
Sewer User Fees	1,781,627.30	1,739,000.00	1,739,000.00	1,714,000.00
Debt Service Fees	185,961.49	189,000.00	189,000.00	193,140.00
Service Fees	1,543.05	1,000.00	2,000.00	1,500.00
Other Receipts	89,437.24	80,000.00	80,000.00	80,000.00
SUBTOTAL	2,452,052.04	2,019,100.00	2,019,979.00	2,248,340.00
TRANSFERS IN				
From Sales Tax InfraStructure	-	-	-	-
From Water Deposits / Refunds	74.23	75.00	74.00	75.00
TOTAL REVENUES	2,452,126.27	2,019,175.00	2,020,053.00	2,248,415.00
INTRA-FUND TRANSFERS OUT				
To Sewer O & M	1,816,832.98	1,211,050.00	1,102,670.00	1,385,835.00
To Sewer Bond and Interest	180,000.00	291,375.00	245,240.00	274,360.00
To Sewer Sick and Vacation	-	-	1,506.92	-
To Storm Sewer Fund	-	-	-	-
TRANSFERS OUT				
To General Corp.	342,336.50	344,369.75	344,369.75	344,962.25
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 Operations Div.	64,430.00	116,051.00	116,051.00	114,077.00
To Insurance and Tort Judgements	34,490.00	41,718.00	41,718.00	38,270.00
TOTAL TRANSFERS OUT	2,548,089.48	2,114,563.75	1,961,555.67	2,267,504.25
PROJECTED ENDING BALANCE	\$ 743,822.75	\$ 577,219.33	\$ 802,320.08	\$ 783,230.83

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.

Capital Equipment - This line item includes the purchase of a lawn tractor (\$15,000) and an influent sampler (\$8,000).

Sewer 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 - There are no expenses for this budget.

Waste Water Treatmnt Plant Improv. - This line item is for design engineering for Phase II plant improvements.

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
INTRA- FUND TRANSFERS IN				
From Sewer Revenue Funds	\$ 1,816,832.98	\$ 1,211,050.00	\$ 1,102,670.00	\$ 1,385,835.00
ITEMS OF EXPENDITURE				
Salaries - Regular	261,033.60	279,990.00	264,000.00	285,410.00
Salaries - Overtime	14,276.88	15,000.00	18,000.00	15,000.00
Salaries - Part Time	10,585.72	10,240.00	10,205.00	10,240.00
IMRF	29,508.97	31,210.00	28,500.00	22,805.00
FICA	20,514.69	23,350.00	22,155.00	23,775.00
Life / Unemployment Ins.	2,037.53	2,205.00	2,430.00	2,160.00
Deferred Compensation	1,420.57	1,520.00	880.00	825.00
Travel / Training / Continuing Ed.	2,554.35	5,000.00	2,000.00	4,000.00
Safety Equip. / Uniform Exp.	7,466.74	6,000.00	11,000.00	12,000.00
Drug and Alcohol Testing	403.80	500.00	500.00	500.00
Assoc. Dues / Memberships	388.50	400.00	410.00	410.00
Engineering - Incidental	264.00	-	-	-
Office Supplies	612.94	600.00	700.00	700.00
Office Equip / Furnishings (N.C.)	2,500.00	500.00	200.00	200.00
Advertising	-	400.00	400.00	400.00
Publications / Printing	224.89	-	-	-
Postage	621.49	700.00	600.00	700.00
Telephone	3,927.70	4,100.00	4,600.00	4,200.00
Utilities	183,634.28	200,130.00	200,000.00	200,000.00
Computer Software / Support / Maint.	495.00	1,000.00	495.00	500.00
Professional Fees	18,588.00	25,000.00	20,200.00	20,500.00
Maintenance of Vehicles	19,361.24	25,000.00	30,000.00	25,000.00
Maint. of Radio / Vehicular Equip.	320.00	400.00	320.00	320.00
Gasoline / Fuel	6,320.79	7,385.00	8,000.00	8,000.00
JULIE Expense	3,178.63	2,500.00	7,000.00	4,200.00
Maint. of Movable Equipment	1,543.57	2,000.00	4,000.00	3,000.00
Hand Tools	4,639.68	6,000.00	4,000.00	4,000.00
Chemicals	21,495.56	20,000.00	22,000.00	22,000.00
Lab Tests / Equip.	11,631.19	18,000.00	18,000.00	13,000.00
Sludge Disposal	99,479.94	90,000.00	35,500.00	100,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	58,256.64	100,000.00	95,000.00	90,000.00
Lift Station Maintenance	17,568.08	30,000.00	30,000.00	30,000.00
Transfer to Health Trust	138,138.66	140,920.00	126,475.00	128,990.00
General Operating Expense	3,658.78	6,000.00	4,000.00	5,000.00
Redzone Payment	71,979.60	-	-	-
Capital Improvement Projects	250,725.91	30,000.00	15,000.00	-
Waste Water Treatmnt Plant Improv.	447,703.28	-	35,000.00	250,000.00
Sewer System Repairs	22,005.56	25,000.00	15,000.00	15,000.00
Sewer & Manhole Linings	-	100,000.00	60,000.00	60,000.00
Capital Equipment	77,766.22	-	6,100.00	23,000.00
TOTAL EXPENSES	1,816,832.98	1,211,050.00	1,102,670.00	1,385,835.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

SEWER BOND AND INTEREST

The City secured an IEPA loan for \$3,000,000 to finance the Waste Water Treatment Plant Improvements completed in FY 17-18.

The City secured a 4 year loan for the purchase of a new jetter for the Sewer Operations in August of 2018.

SEWER BOND AND INTEREST FUND					
Account No. 620					
		FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$ 9,874.02	\$ 9,874.02	\$ 12,104.02
REVENUES					
INTRA- FUND TRANSFERS IN					
From Sewer Revenue Funds		180,000.00	291,375.00	245,240.00	274,360.00
ITEMS OF EXPENDITURE					
IEPA Loan - Plant Improvements		170,125.98	180,804.00	180,805.00	180,804.00
Trust Management Fees		-	-	-	-
Jetter Loan		-	108,375.00	62,205.00	93,305.00
TOTAL EXPENSES		170,125.98	289,179.00	243,010.00	274,109.00
PROJECTED ENDING BALANCE	\$	9,874.02	\$ 12,070.02	\$ 12,104.02	\$ 12,355.02

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					
		FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
REVENUES					
INTRA- FUND TRANSFERS IN					
From Sewer Revenue Funds		-	-	1,506.92	-
TOTAL REVENUES		40,000.00	-	1,506.92	40,000.00
ITEMS OF EXPENDITURE					
Sick and Vacation Pay		-	-	1,506.92	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00

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 years expenses are; partial tuckpoint of the brick wall on the west side of the lot (\$5,000), installation of two glass dividers inside City Hall \$(15,000).

CITY HALL MAINTENANCE FUND				
Account No. 155				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 34,037.50	\$ 29,037.50	\$ 34,037.50	\$ 29,037.50
INTRA-FUND TRANSFERS IN				
From General Corporate	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-
ITEMS OF EXPENDITURE				
Capital (Furnishings)	-	-	-	-
Buildings and Grounds	-	5,000.00	5,000.00	20,000.00
TOTAL EXPENSES	-	5,000.00	5,000.00	20,000.00
PROJECTED ENDING BALANCE	\$ 34,037.50	\$ 24,037.50	\$ 29,037.50	\$ 9,037.50

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, 78% of the fees collected from the Hotel Operators' Occupation Tax.

This fund helps supports the City Downtown Development Office and will be transferring \$24,000 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 \$5,000 to the Phantom Regiment Drum and Bugle Corps and \$2,000 to the Senior Festival.

HOTEL / MOTEL TAX FUND				
Account No. 410				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 20,063.30	\$ 7,049.30	\$ 11,834.19	\$ 6,764.19
REVENUES				
Hotel/Motel Bed Tax	218,895.87	205,000.00	220,000.00	220,000.00
Interest	88.00	20.00	20.00	20.00
TOTAL REVENUES	218,983.87	205,020.00	220,020.00	220,020.00
ITEMS OF EXPENDITURE				
MACVB Payments	174,122.98	168,300.00	180,000.00	171,600.00
Fireworks	14,000.00	15,000.00	15,000.00	15,000.00
Fourth of July Celebration Exp.	1,590.00	2,000.00	1,590.00	2,000.00
Community Projects	5,500.00	3,000.00	5,500.00	10,000.00
TOTAL EXPENSES	195,212.98	188,300.00	202,090.00	198,600.00
INTRA- FUND TRANSFERS OUT				
To General Corporate Fund	-	-	-	-
To Downtown Development Office	32,000.00	23,000.00	23,000.00	24,000.00
TOTAL INTRA FUND TRANSFERS OUT	32,000.00	23,000.00	23,000.00	24,000.00
PROJECTED ENDING BALANCE	\$ 11,834.19	\$ 769.30	\$ 6,764.19	\$ 4,184.19

ILLINOIS MUNICIPAL RETIREMENT FUND

All City employees working 1,000 hours or more per year (except police officers and fire fighters) are covered by the Illinois Municipal Retirement Fund (IMRF). The current rate for IMRF is 7.59%, which is a 28.26% 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 2014 are shown below.

2014 IMRF Rate:	14.31%	2015 IMRF Rate:	12.15%
2016 IMRF Rate:	12.30%	2017 IMRF Rate:	10.65%
2018 IMRF Rate:	10.58%	2019 IMRF Rate:	7.59%

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.

In FY 18-19 an additional Street Operations Division employee was transferred for a total of seven.

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

ILLINOIS MUNICIPAL RETIREMENT FUND				
Account No. 420				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 225,989.03	\$ 174,664.03	\$ 183,441.92	\$ 214,697.92
REVENUES				
Property Taxes - IMRF	51,169.47	1,000.00	1,030.00	200,000.00
Property Taxes - FICA	9,731.35	1,000.00	1,030.00	31,700.00
Interest	173.27	24.00	24.00	25.00
Replacement Taxes	14,815.00	14,815.00	14,815.00	14,815.00
SUB-TOTAL REVENUES	75,889.09	16,839.00	16,899.00	246,540.00
INTRA-FUND TRANSFERS IN				
From General Corp.	250,000.00	375,000.00	375,000.00	68,821.00
TRANSFERS IN				
From Water Fund	60,000.00	66,827.00	66,827.00	59,142.00
TOTAL REVENUES	385,889.09	458,666.00	458,726.00	374,503.00
ITEMS OF EXPENDITURE				
City's FICA	205,956.50	225,375.00	228,915.00	228,000.00
City's IMRF	222,479.70	224,575.00	198,555.00	186,200.00
TOTAL EXPENSES	428,436.20	449,950.00	427,470.00	414,200.00
PROJECTED ENDING BALANCE	\$ 183,441.92	\$ 183,380.03	\$ 214,697.92	\$ 175,000.92

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 - \$36,000 is budgeted for contracted computer technicians/consultants.

Computer Hardware - \$15,000 is budgeted for 11 new computers replacements.

Software Hardware - \$1,500 is budgeted for the renewal of the Sophos anti-virus software.

INFORMATIONAL TECHNOLOGY FUND (IT)				
Account No. 460				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 66,279.54	\$ 36,679.54	\$ 44,832.32	\$ 3,397.32
REVENUES				
Misc. Receipts	-	-	-	-
INTRA-FUND TRANSFERS IN				
From Gen. Corp. Fund	20,000.00	20,000.00	20,000.00	80,000.00
From Garbage Fund	-	-	-	-
TRANSFERS IN				
From Water Fund	10,000.00	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	40,000.00	40,000.00	40,000.00	100,000.00
ITEMS OF EXPENDITURE				
Salaries / Benefits	36,020.00	36,000.00	36,035.00	36,100.00
Telephone-Shoretel Support	5,859.00	6,200.00	6,200.00	6,500.00
Computer Hardware	15,474.07	20,420.00	24,000.00	15,000.00
Computer Software/Internet	4,094.15	5,000.00	5,700.00	9,900.00
GIS - Low Flight Photos / Equipment	-	-	-	30,000.00
General Operating Exp.	-	100.00	100.00	100.00
Capital Equipment	-	-	9,400.00	-
TOTAL EXPENDITURES	61,447.22	67,720.00	81,435.00	97,600.00
PROJECTED ENDING BALANCE	\$ 44,832.32	\$ 8,959.54	\$ 3,397.32	\$ 5,797.32

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 FY 20 is projected to be \$4,535,000. This revenue includes \$1,958,000 from State and Federal operating assistance grants, \$2,159,000 from local service contracts, fares, donations, and interest. 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 Durham School Services 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 purchase of 5 large transit buses in July 2019.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 523,788.61	\$ 931,788.61	\$ 623,333.46	\$ 617,436.66
REVENUES				
Public Trans. Grants -Operations	1,999,561.65	2,000,000.00	2,000,000.00	1,958,000.00
Public Trans. Grant - Capital	10,600.49	2,100,000.00	110,000.00	2,159,000.00
Misc. Receipts	63,962.10	50,000.00	80,000.00	417,400.00
Interest	515.79	1,000.00	600.00	600.00
INTRA - FUND TRANSFERS IN				
From General Corporate	-	-	-	-
TOTAL REVENUES	2,074,640.03	4,151,000.00	2,190,600.00	4,535,000.00
ITEMS OF EXPENDITURE				
Architect / Eng. Vehicle Maint.	-	-	-	-
Transportation Facility - A & E	10,600.49	5,000.00	11,889.93	-
Route Match Comp Software Lease	-	-	-	-
Interest Payments	-	-	-	-
Demand Resp.Serv. Providers	638,941.34	600,000.00	600,000.00	620,000.00
Fixed Route Serv. Providers	749,410.19	700,000.00	800,000.00	1,066,000.00
Central Dispatching Costs	17,788.80	20,000.00	20,000.00	22,000.00
Management Costs	181,106.68	170,000.00	200,000.00	230,000.00
Capital Outlay - Buildings	-	-	161,606.87	-
Capital Outlay - Equipment	-	2,110,000.00	-	2,159,000.00
Vehicle Maint. Construction	-	-	-	-
Transportation Facility Constr.	-	-	-	-
Audit Expense	3,000.00	3,000.00	3,000.00	3,000.00
General Operating Exp.	374,247.68	400,000.00	400,000.00	435,000.00
Bldg. / Grounds Maint.	-	-	-	-
TOTAL EXPENSES	1,975,095.18	4,008,000.00	2,196,496.80	4,535,000.00
PROJECTED ENDING BALANCE	\$ 623,333.46	\$ 1,074,788.61	\$ 617,436.66	\$ 617,436.66

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 General Fund and 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				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Property Taxes	9,731.35	1,000.00	1,030.00	250,000.00
Misc. Income	14,518.00	14,000.00	23,045.00	14,000.00
Interest	0.84	5.00	5.00	5.00
SUB TOTAL OF REVENUE	24,250.19	15,005.00	24,080.00	264,005.00
TRANSFERS IN				
From Sewer Revenue Funds	34,490.00	41,718.00	41,718.00	38,270.00
From Water Revenue Funds	68,835.00	68,923.00	68,923.00	66,019.00
INTRA-FUND TRANSFERS IN				
From General	459,414.18	482,379.00	445,289.00	229,931.00
TOTAL REVENUES	586,989.37	608,025.00	580,010.00	598,225.00
ITEMS OF EXPENDITURE				
Worker's Comp. Insurance	327,039.88	342,635.00	328,710.00	339,380.00
Property / GL Insurance	245,398.25	250,390.00	236,300.00	243,845.00
Claims, Judgments, Deductibles	14,551.24	15,000.00	15,000.00	15,000.00
TOTAL EXPENSES	586,989.37	608,025.00	580,010.00	598,225.00
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. This budget reflects revenue of \$288,000 for the sale of land in the industrial park. The purchaser paid \$10,000.00 towards this land in FY 17-18 and FY 19-20.

Abandoned Property Program - The City Of Macomb has applied for this grant through the Illinois Housing Development Authority (IHDA). The award notification should happen sometime in the second quarter of 2019. This APP grant program concentrates on demolishing abandoned houses, and will reimburse the City for demolitions done within 12 months previous to the award of the grant. The maximum grant amount is \$75,000 with no match required.

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.

This budget has an intra-fund transfer out to the CDAP fund to replenish the monies used for the Blight Reduction Program.

COMMUNITY IMPROVEMENTS FUND				
Account No 710				
SOURCE OF FUNDS	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 80,210.82	\$ 50,650.82	\$ 104,069.58	\$ 381,627.58
Sale of Property	12,000.00	298,000.00	13,000.00	291,000.00
Blight Reduction Reimbursements	-	-	357,478.00	-
Abandoned Property Grant	-	-	-	75,000.00
Misc. Receipts	1,325.00	2,000.00	500.00	1,000.00
TOTAL REVENUES	13,325.00	300,000.00	370,978.00	367,000.00
TRANSFERS IN				
From CDAP Loan Fund	30,000.00	-	-	-
TOTAL TRANSFERS IN	30,000.00	-	-	-
ITEMS OF EXPENDITURE				
Professional Fees	625.00	750.00	750.00	750.00
Advertising	327.25	-	800.00	-
Collaborative Community Project	167.13	-	-	-
Land Acq. / Demo.	13,028.00	-	4,820.00	-
Fix / Flatten Properties	32.16	-	21,000.00	15,000.00
Blight Reduction Expenses	1,372.00	50,000.00	63,300.00	-
Blight Reduction Mowing Expenses	-	-	-	5,000.00
Abandoned Property Grant Expenses	-	-	250.00	75,000.00
Industrial Park Tax Credits	-	-	-	-
Engineering	3,440.70	-	-	-
Construction	-	-	-	-
General Operating Expense	474.00	2,500.00	2,500.00	-
TOTAL EXPENSES	19,466.24	53,250.00	93,420.00	95,750.00
INTRA-FUND TRANSFERS OUT				
To CDAP Fund	-	-	-	255,000.00
PROJECTED ENDING BALANCE	\$ 104,069.58	\$ 297,400.82	\$ 381,627.58	\$ 397,877.58

MACOMB HOUSING GRANT

In fiscal year 2018-2019 the City of Macomb received a grant from the Illinois Department of Commerce and economic Opportunity as part of the department's Community Development Block Grant Initiative. This Grant will allow rehabilitation projects to be funded in about eight low to moderate income Macomb homes located in the fourth and fifth wards. The renovations will be conducted in order to bring the homes into compliance with city building and maintenance codes. Rehabilitation work may include plumbing, electrical, roofing, siding, windows, and energy efficient measures such as insulation and installation of high efficient heating systems. This program is currently still on going.

MACOMB HOUSING REHABILITATION GRANT								
Account No. 727								
			FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET		
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-	\$	51,590.00
REVENUES								
Grant		-		31,500.00		227,135.00		194,065.00
TOTAL REVENUES		-		258,635.00		227,135.00		194,065.00
ITEMS OF EXPENDITURE								
Distributions		-		31,500.00		175,545.00		245,655.00
TOTAL EXPENSES		-		31,500.00		175,545.00		245,655.00
PROJECTED ENDING BALANCE	\$	-	\$	227,135.00	\$	51,590.00	\$	-

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 2019-20, the City has budgeted \$670,000 for street lighting, salt purchases, signs and for the labor, equipment and material for street maintenance activities from Motor Fuel Tax revenues.

MOTOR FUEL TAX FUND (MFT)					
Account No. 730					
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19		FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 600,736.12	\$ 529,176.12	\$ 543,562.66	\$	448,622.66
REVENUES					
Interest Income	645.34	575.00	515.00		500.00
MFT Allotments	547,221.08	540,000.00	540,000.00		540,000.00
Misc Receipts	20,285.43	3,000.00	32,545.00		3,000.00
TOTAL REVENUES	568,151.85	543,575.00	573,060.00		543,500.00
ITEMS OF EXPENDITURE					
Engineering Wigwam Hollow Bridge	-	-	-		-
Utilities (Traffic Signals)	3,834.12	5,000.00	5,000.00		5,000.00
Bank Charges	-	-	-		-
Street Lighting	14,661.40	140,000.00	112,000.00		125,000.00
Salt	87,695.70	110,000.00	110,000.00		110,000.00
Signs	2,109.43	8,000.00	5,000.00		5,000.00
Mtc. of Bldgs., Grnds., Fixed Equip.	3,023.20	5,000.00	31,000.00		5,000.00
TOTAL EXPENSES	111,323.85	268,000.00	263,000.00		250,000.00
TRANSFERS OUT					
To Operations Div. (Labor / Equip.)	514,001.46	405,000.00	405,000.00		420,000.00
TOTAL TRANSFERS OUT	514,001.46	405,000.00	405,000.00		420,000.00
PROJECTED ENDING BALANCE	\$ 543,562.66	\$ 399,751.12	\$ 448,622.66	\$	322,122.66

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.

FIRE PENSION FUND				
Account No. 740				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,626,074.87	\$ 10,119,542.87	\$ 10,110,947.24	\$ 10,305,960.24
REVENUES				
Interest / Dividends	217,935.12	250,000.00	260,000.00	250,000.00
Payroll Deduction	117,424.60	120,590.00	120,700.00	123,100.00
Employer Contribution (Replace. Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	646,283.07	400,000.00	115,000.00	200,000.00
Misc. Receipts	-	-	-	-
TRANSFERS IN				
From General Corp.	722,622.75	1,004,151.00	988,463.00	804,300.00
TOTAL REVENUES	1,721,180.54	1,791,656.00	1,501,078.00	1,394,315.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	47,381.18	60,000.00	63,000.00	65,000.00
Bank Charges	45.00	60.00	15.00	60.00
Retired Firemen Pensions	907,401.25	955,900.00	959,625.00	987,405.00
Disability Pensions	113,804.33	112,400.00	112,400.00	113,945.00
Widows Pensions	156,067.11	159,025.00	159,025.00	159,025.00
Claims and Refunds	-	-	-	-
Admin. Exp. - Audit / Actuary	11,609.30	13,000.00	12,000.00	13,000.00
TOTAL EXPENSES	1,236,308.17	1,300,385.00	1,306,065.00	1,338,435.00
PROJECTED ENDING BALANCE	\$ 10,110,947.24	\$ 10,610,813.87	\$ 10,305,960.24	\$ 10,361,840.24

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				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 11,336,211.18	\$ 11,125,693.75	\$ 12,660,078.15	\$ 13,539,988.15
REVENUES				
Interest / Dividends	287,498.23	350,000.00	300,000.00	300,000.00
Payroll Deduction	162,324.36	172,050.00	151,000.00	154,000.00
Employer Contribution (Replace. Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	1,372,070.65	400,000.00	1,000,000.00	400,000.00
Misc. Receipts	749.69	-	1,165.00	-
TRANSFERS IN				
From General Corp	834,881.49	870,440.00	886,887.00	600,000.00
TOTAL REVENUES	2,665,982.42	1,800,948.00	2,347,510.00	1,462,458.00
ITEMS OF EXPENDITURE				
Trustee / Management Fees	81,374.11	77,000.00	90,000.00	100,000.00
Bank Charges	60.00	-	15.00	60.00
Retired Police Pensions	1,066,110.77	1,062,395.00	1,061,170.00	1,171,330.00
Widow's Pensions	64,506.66	47,040.00	54,050.00	54,050.00
Disability Pensions	113,001.42	110,210.00	111,350.00	111,655.00
Claims and Refunds	2,154.05	-	136,015.00	50,745.00
Admin. Exp. - Audit / Actuary	14,908.44	16,000.00	15,000.00	15,500.00
TOTAL EXPENSES	1,342,115.45	1,312,645.00	1,467,600.00	1,503,340.00
PROJECTED ENDING BALANCE	\$ 12,660,078.15	\$ 11,613,996.75	\$ 13,539,988.15	\$ 13,499,106.15

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 \$61,860.

1. About \$7,222 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 \$8,675) 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				
	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
BEGINNING BALANCE	\$ 58,813.61	\$ 58,398.61	\$ 58,551.90	\$ 61,641.90
REVENUES				
Interest	59.49	50.00	50.00	50.00
Spring Lake Park Tree Donations	4,000.00	-	-	-
Bequests	-	-	-	-
Tree Planting Donations	3,998.00	200.00	3,550.00	200.00
TOTAL REVENUES	8,057.49	250.00	3,600.00	250.00
ITEMS OF EXPENDITURE				
General Operating Expense	207.00	210.00	210.00	210.00
Bldg. Grounds and Fixed Equip.	-	-	-	-
Tree Plantings	4,237.60	-	300.00	700.00
Spring Lake Park Tree Expenses	3,874.60	-	-	-
TOTAL EXPENSES	8,319.20	210.00	510.00	910.00
PROJECTED ENDING BALANCE	\$ 58,551.90	\$ 58,438.61	\$ 61,641.90	\$ 60,981.90

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 was not increased resulting in no increase to the Employer and Employee contributions.

HEALTH INSURANCE TRUST FUND				
Account No. 800				
SOURCE OF FUNDS	FY 17-18 Actual	FY 18-19 Budget	Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$ 853,628.47	\$ 1,090,996.54	\$ 1,178,335.94	\$ 1,249,890.94
REVENUES				
Cobra / Retiree Premiums	60,360.23	57,069.00	58,015.00	57,355.00
Employee Dependent Premiums	222,390.00	222,080.00	208,695.00	207,575.00
Refunded Claims	401,742.47	20,000.00	187,500.00	20,000.00
Life Ins. Premiums	29,506.90	27,163.00	26,750.00	26,750.00
Macomb Township Premiums	64,392.84	65,040.00	64,875.00	65,200.00
Interest Income	9,007.64	5,000.00	15,500.00	10,000.00
Misc. Receipts	-	-	-	-
Subtotal	787,400.08	396,352.00	561,335.00	386,880.00
TRANSFERS IN				
Office of the Mayor	11,511.57	11,750.00	11,600.00	11,660.00
Office of the City Clerk	46,046.22	46,975.00	46,400.00	46,625.00
City Council	-	-	-	-
Office of the City Administrator	34,534.68	35,230.00	30,875.00	34,970.00
Business Office	103,056.39	105,130.00	103,830.00	104,350.00
City Attorney's Office	34,352.13	35,050.00	34,610.00	34,785.00
Police Department	444,772.13	431,325.00	429,500.00	451,805.00
Fire Department	390,149.13	410,070.00	400,050.00	395,200.00
Cemetery Department	23,023.11	23,490.00	23,200.00	23,315.00
Community Development Office	77,544.90	67,635.00	63,800.00	66,070.00
Downtown Development Office	23,023.11	23,490.00	23,200.00	23,315.00
General Corp. Subtotal	1,188,013.37	1,190,145.00	1,167,065.00	1,192,095.00
FROM OTHER FUNDS				
Operations Div.	289,337.41	280,340.00	282,800.00	278,650.00
Water Revenue Funds	141,812.48	152,475.00	137,860.00	140,545.00
Sewer Revenue Funds	138,138.66	140,920.00	126,475.00	128,990.00
Subtotal other funds	569,288.55	573,735.00	547,135.00	548,185.00
TOTAL REVENUES	2,544,702.00	2,160,232.00	2,275,535.00	2,127,160.00
ITEMS OF EXPENDITURE				
Payment of Claims	1,741,996.06	1,603,677.00	1,734,155.00	1,750,000.00
Admin. / Management Fees	1,748.07	2,000.00	1,215.00	2,000.00
Annual Premiums and Fees	476,250.40	475,013.00	468,610.00	465,000.00
TOTAL EXPENSES	2,219,994.53	2,080,690.00	2,203,980.00	2,217,000.00
PROJECTED ENDING BALANCE	\$ 1,178,335.94	\$ 1,170,538.54	\$ 1,249,890.94	\$ 1,160,050.94

PEG FUND

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

The PEG Access Fee was re-implemented in December 2017 to begin building a fund balance for replacement of equipment.

PEG FUND							
Account No 805							
SOURCE OF FUNDS		FY 17-18 Actual		FY 18-19 Budget		Re-estimated FY 18-19	FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	2,383.32	\$	6,245.32	\$	2,557.62	\$ 17,807.62
REVENUES							
PEG Access Fee		237.41		15,588.00		15,250.00	15,588.00
INTRA- FUND TRANSFERS IN From General Corp.		-		-		-	-
TOTAL REVENUE		237.41		15,588.00		15,250.00	15,588.00
ITEMS OF EXPENDITURE							
Office Equip. / Furnishings		-		-		-	-
Broadcasting Equipment		63.11		-		-	-
General Operating Expense		-		-		-	-
TOTAL EXPENSES		63.11		-		-	-
INTRA-FUND TRANSFERS OUT To General Fund		-		-		-	-
PROJECTED ENDING BALANCE	\$	2,557.62	\$	21,833.32	\$	17,807.62	\$ 33,395.62

Macomb Senior Festival

This is the start of an annual fall senior festival, sanctioned by the City of Macomb, designed to showcase the community as a place for active seniors to retire, as well as for seniors in need of living facilities that provide professional care.

MACOMB SENIOR FESTIVAL							
Account No. 820							
	FY 17-18 Actual		FY 18-19 Budget		Re-estimated FY 18-19		FY 19-20 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-	\$ -
REVENUES							
Festival Donations		-		-		-	8,000.00
TOTAL REVENUES		-		-		-	8,000.00
ITEMS OF EXPENDITURE							
Festival Expenses		-		-		-	8,000.00
TOTAL EXPENSES		-		-		-	8,000.00
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	-	\$ -

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CITY OF MACOMB
FIVE YEAR CIP
2019-2020 thru 2023-2024

CEMETERY DEPT REQUESTS	Line Item	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Mower Replacement (2)	Capital Equipment	13,500	14,000	22,000	15,000	15,500	
Additional Columbarium	Capital Improvement	15,000					
Tuck Point Entrance Pillars (Lafayette & Randolph)	Capital Improvement	21,500					
Mausoleum Roof	Capital Improvement			160,000			
Pick-up Truck Replacement	Capital Equipment		25,000		28,000		
Gate for N. Lafayette St. Entrance	Capital Improvement						10,000
TOTAL CEMETERY DEPT REQUESTS		50,000	39,000	182,000	43,000	15,500	

CEMETERY DEPT FUNDING SOURCES	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
General Fund	13,500	14,000	22,000	15,000	15,500	
General Fund	15,000					
Cemetery Maintenance Fund	21,500					
General Fund						10,000
General Fund			160,000			
General Fund		25,000		28,000		
TOTAL CEMETERY DEPT FUNDING SOURCES	50,000	39,000	182,000	43,000	15,500	

CITY OF MACOMB

FIVE YEAR CIP

2019-2020 thru 2023-2024

FIRE DEPT REQUESTS	Line Item	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Ladder Truck Referb.	Capital Equipment	200,000					
Tanker Pumper	Capital Equipment	85,000					
Truck 19 Expedition	Capital Equipment		40,000				
Pumper	Capital Equipment				400,000		
TOTAL FIRE DEPT REQUESTS		285,000	40,000	0	400,000	0	0
FIRE DEPT FUNDING SOURCES							
General Fund	Capital Equipment	200,000	2020-21	2021-22	2022-23	2023-24	DEFERRED
General Fund	Capital Equipment	85,000					
General Fund	Capital Equipment		40,000				
General Fund	Capital Equipment				400,000		
TOTAL FIRE DEPT FUNDING SOURCES		285,000	40,000	0	400,000	0	0

CITY OF MACOMB
FIVE YEAR CIP
2019-2020 thru 2023-2024

POLICE DEPT REQUESTS	Line Item	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Replacement Vehicles (2)	Capital Equipment	60,000	60,000	62,000	62,000	63,000	
Radio/Vehicle Equipment (2)	Capital Equipment	6,000	15,500	15,500	16,000	16,000	
Roof work (within 15 years)							
Parking Lot (within 10 years)							
Air Conditionin Units (within 5 years)							
Furnace Unites (within 10 years)							
Window Replacement (within 10 years)							
Generator (within 10 years)							
TOTAL POLICE DEPT REQUESTS		66,000	75,500	77,500	78,000	79,000	0
POLICE DEPT FUNDING SOURCES		2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Police Protective Tax Fund	Capital Equipment	60,000	60,000	62,000	62,000	63,000	
Police Protective Tax Fund	Capital Equipment	6,000	15,500	15,500	16,000	16,000	
General Fund							
General Fund							
General Fund							
General Fund							
General Fund							
General Fund							
TOTAL POLICE DEPT FUNDING SOURCES		66,000	75,500	77,500	78,000	79,000	0

CITY OF MACOMB

FIVE YEAR CIP

2019-2020 thru 2023-2024

COMMUNITY DEVELOPMENT REQUESTS		Line Item	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Replacement Vehicle (Escape)		Capital Equipment			25,000			
Replacement Vehicle (F-150)		Capital Equipment					25,000	
TOTAL COMMUNITY DEVELOPMENT REQUESTS			0	0	25,000	0	25,000	
COMMUNITY DEVELOPMENT FUNDING SOURCES			2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
General Fund		Capital Equipment			25,000			
General Fund		Capital Equipment					25,000	
TOTAL COMMUNITY DEVELOPMENT FUNDING SOURCES			0	0	25,000	0	25,000	

**CITY OF MACOMB
FIVE YEAR CIP**

2019-2020 thru 2023-2024

OPERATIONS DIVISION REQUESTS		Line Item	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Street Sweeper		Capital Equipment			155,000			200,000
Two Ton Truck W/Plow-Spreader		Capital Equipment		130,000		135,000		
Skid Loader		Capital Equipment		50,000				
Tandem Axel Truck W/Plow-Spreader (Replace '98 Int'l)		Capital Equipment	140,000					
Roller		Capital Equipment			50,000			
Backhoe or Mini Excavator		Capital Equipment		100,000			100,000	
Street Maint. Truck F-150		Capital Equipment				40,000		
Generator for Street Shed		Capital Equipment	10,000					
Replace Gas Pumps		Capital Equipment	17,000					
Furnace AC Unit Street Shed Offices		Capital Improvement	10,000					
Street Shed Roof Repairs		Capital Improvement	20,000					
Salt, Storage Building		Capital Improvement			140,000			
TOTAL OPERATIONS DIVISION REQUESTS			197,000	280,000	345,000	175,000	100,000	200,000
OPERATIONS DIVISION FUNDING SOURCES			2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
General Fund		Capital Equipment			155,000			200,000
General Fund		Capital Equipment		130,000		135,000		
General Fund		Capital Equipment		50,000				
Capital Equipment Fund		Capital Equipment	140,000					
General Fund		Capital Equipment			50,000			
General Fund		Capital Equipment		100,000			100,000	
General Fund		Capital Equipment				40,000		
General Fund		Capital Equipment	10,000					
General Fund		Capital Equipment	17,000					
General Fund		Capital Improvement	10,000					
General Fund		Capital Improvement	20,000					
General Fund		Capital Improvement			140,000			
TOTAL OPERATIONS DIVISION FUNDING SOURCES			197,000	280,000	345,000	175,000	100,000	200,000

CITY OF MACOMB

FIVE YEAR CIP

2019-2020 thru 2023-2024

WATER DEPT REQUESTS	Line Item	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Lake Pump and Motor Maintenance	Capital Equipment			40,000	40,000		
High Service Pump and Motor Maintenance	Capital Equipment		40,000				
Lake Emergency Well #1 Maintenance	Capital Equipment						30,000
Lake Emergency Well #2 Maintenance	Capital Equipment						30,000
Water Plant Truck Replacement (2008 Ranger)	Capital Equipment	35,000					
R/O Well Maintenance	Capital Equipment	50,000			50,000		
R/O 2nd Stage Pump and Motor Maintenance	Capital Equipment			15,000			
R/O Main Drive Pump and Motor Maintenance	Capital Equipment					25,000	
R/O Standby Generator	Capital Equipment						120,000
Scada	Capital Equipment		80,000				
Water Plant Roof Repairs	Capital Improvement						100,000
Electrical MCC Replacement at the Water Plant	Capital Improvement						100,000
1MG R/O Treatment	Capital Improvement						
2nd R/O Well	Capital Improvement						500,000
Gravity Filtration Rehabilitation	Capital Improvement	620,000					
Grid Bee Mixer in Water Tower (North Tower)	Capital Improvement	35,000	35,000				
Flex Net Meter reading system	Flex Net		150,000				
Meter Billing System	Billing System IT		100,000				
Woodland Lane Water Main	Woodland Main						250,000
North West Water Main Replacement Phse 2, 3 & 4	NW Water Main		590,000		590,000		590,000
North Randolph Finished Water 20" Main Replacement	Water Main Replacement		650,000				
Candy Lane Water Main Replacement	Water Main Replacement						300,000
South East Water Main Replacement	Water Main Replacement						2,000,000
North East Waster Main Replacement	Water Main Replacement						1,500,000
South West Water Main Replacement	Water Main Replacement						1,500,000
TOTAL WATER DEPT REQUESTS		740,000	1,645,000	55,000	680,000	25,000	7,020,000

WATER DEPT FUNDING SOURCES		2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Water Fund	Capital Equipment			40,000	40,000		
Water Fund	Capital Equipment		40,000				
Water Fund	Capital Equipment						30,000
Water Fund	Capital Equipment						30,000
Water Fund	Capital Equipment	35,000					
Water Fund	Capital Equipment	50,000			50,000		
Water Fund	Capital Equipment			15,000			
Water Fund	Capital Equipment					25,000	
Water Fund	Capital Equipment						120,000
Water Fund	Capital Equipment		80,000				
Water Fund	Capital Improvement						100,000
Water Fund	Capital Improvement						100,000
Water Fund	Capital Improvement						
Water Fund	Capital Improvement						500,000
Water Fund	Capital Improvement	620,000					
Water Fund	Capital Improvement	35,000	35,000				
Water Fund	Flex Net		150,000				
Water Fund	Billing System IT		100,000				
Water Fund	Woodland Main						250,000
Water Fund	NW Water Main		590,000		590,000		590,000
Water Fund	Water Main Replacement		650,000				
Water Fund	Water Main Replacement						300,000
Water Fund	Water Main Replacement						2,000,000
Water Fund	Water Main Replacement						1,500,000
Water Fund	Water Main Replacement						1,500,000
Water Fund	Water Main Replacement						
TOTAL WATER DEPT FUNDING SOURCES		740,000	1,645,000	55,000	680,000	25,000	7,020,000

CITY OF MACOMB
FIVE YEAR CIP
2019-2020 thru 2023-2024

SEWER DEPT REQUESTS	LINE ITEM	2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
U-Drive Lift Station replacement pump	Capital Equipment		100,000		100,000		
Replace JULIE Truck	Capital Equipment			40,000			
U-Drive Lift Station scada/VFD upgrades	Capital Improvements		40,000				
CCTV replacement trailer/truck	Capital Equipment		250,000				
Replace boom truck	Capital Equipment		175,000				
replace ranger with full size	Capital Equipment		35,000				
Burgess lift station replacement	Capital Improvements		200,000				
Springlake #1 lift station rehab	Capital Improvements		70,000				
Grant street pump replacement	Capital Equipment			70,000			
Replacement Diamond Filter cloth	Capital Improvements			100,000			
South shed repairs/upgrades	Capital Improvements		50,000				
Lamoine Village lift station rehab	Capital Improvements			80,000			
New lawn tractor	Capital Equipment	15,000					
Waste Water Plant stand-by generators	Capital Improvements			200,000			
influent all weather sampler	Capital Equipment	8,000					
plant overflow disinfection upgrades	Capital Improvements				200,000		
BOD lab incubator	Lab Tests/Equipment		10,000				
Turbo compressors for digesters	Capital Improvements				250,000		
Spring Lake #4 lift station rehab	Capital Improvements		100,000				
U-Drive lift station disinfection upgrades	Capital Improvements					200,000	
Replacement lift truck (561)	Capital Equipment					70,000	
		23,000	1,030,000	490,000	550,000	270,000	0

SEWER DEPT FUNDING SOURCES		2019-20	2020-21	2021-22	2022-23	2023-24	DEFERRED
Sewer Fund	Capital Equipment		100,000		100,000		
Sewer Fund	Capital Equipment			40,000			
Sewer Fund	Capital Improvements		40,000				
Sewer Fund	Capital Equipment		250,000				
Sewer Fund	Capital Equipment		175,000				
Sewer Fund	Capital Equipment		35,000				
Sewer Fund	Capital Improvements		200,000				
Sewer Fund	Capital Improvements		70,000				
Sewer Fund	Capital Equipment			70,000			
Sewer Fund	Capital Improvements			100,000			
Sewer Fund	Capital Improvements		50,000				
Sewer Fund	Capital Improvements			80,000			
Sewer Fund	Capital Equipment	15,000					
Sewer Fund	Capital Improvements			200,000			
Sewer Fund	Capital Equipment	8,000					
Sewer Fund	Capital Improvements				200,000		
Sewer Fund	Lab Tests/Equipment		10,000				
Sewer Fund	Capital Improvements				250,000		
Sewer Fund	Capital Improvements		100,000				
Sewer Fund	Capital Improvements					200,000	
Sewer Fund	Capital Equipment					70,000	
TOTAL SEWER DEPT FUNDING SOURCES		23,000	1,030,000	490,000	550,000	270,000	0

FUND	May-16 Beg Bal	May-17 Beg Bal	May-18 Beg Bal	Re-Estimate Revenues '19	Re-Estimate Expenses '19	Estimated Balance '19	'20 Budget Revenues	'20 Budget Expenses	Estimated Balance '20
100 General Corporate	3,535,628	3,772,110	3,763,068	10,096,823	10,400,603	3,459,288	9,370,148	9,481,946	3,347,489
110 Sales Tax Infrastructure	2,010,269	1,993,071	164,341	1,660,250	1,644,876	179,715	1,685,150	1,553,064	311,801
120 Downtown Revitalization	79,913	(2,408)	2,801	250,000	18,015	234,786	265,214	-	500,000
729 Special Project Fund	857,799	640,292	30,582	-	10,000	20,582	170,000	180,000	10,582
155 City Hall Maintenance Fund	24,859	34,038	34,038	-	5,000	29,038	-	20,000	9,038
210 Garbage Fund	68,118	39,189	38,689	967,647	971,027	35,309	981,415	986,968	29,756
220 Cemetery Maintenance Fund	39,732	44,482	49,482	5,840	-	55,322	5,275	21,500	39,097
240 Fire Protection Tax Fund	29,959	36,485	43,169	183,099	36,763	189,505	141,520	283,370	47,655
250 Police Protection Tax Fund	78,236	75,264	144,159	71,809	51,100	164,868	70,505	70,400	164,973
305 Downtown TIF	92,406	99,757	70,178	255,329	243,588	81,919	284,185	353,190	12,914
307 West Side TIF	54,627	78,594	57,970	95,353	107,503	45,821	95,652	117,555	23,918
308 Downtown Renovation Grant Program	47,825	34,825	33,947	50,000	71,271	12,676	50,000	50,000	12,676
309 Downtown Develop Office	7,784	7,331	13,596	79,080	82,993	9,683	80,400	89,060	1,023
810 Sculpting Downtown Macomb	17,352	16,420	13,470	10,000	15,215	8,255	15,000	12,000	11,255
320 Downtown Dev Loans	96,330	111,553	108,749	4,250	22,055	90,944	4,670	-	95,614
325 CDAP Rev Loans	280,007	36,759	6,173	54,050	55	60,168	279,935	-	340,103
410 Hotel/Motel Tax	29,877	20,063	11,834	220,020	225,090	6,764	220,020	222,600	4,184
420 IMRF/FICA Fund	372,791	225,989	183,442	458,726	427,470	214,698	374,503	414,200	175,001
460 IT Fund	83,132	66,280	44,832	40,000	81,435	3,397	100,000	97,600	5,797

FUND	May-16 Beg Bal	May-17 Beg Bal	May-18 Beg Bal	Re-Estimate Revenues '19	Re-Estimate Expenses '19	Estimated Balance '19	'20 Budget Revenues	'20 Budget Expenses	Estimated Balance '20
500 Water Fund	966,224	1,063,533	976,687	3,961,688	4,122,676	815,699	3,825,595	4,205,990	435,304
535 Water Infrastructure Grant Fund	0	0	230,000	436,163	652,099	14,064	-	-	14,064
600 Sewer Fund	766,255	839,786	743,823	2,020,053	1,961,556	802,320	2,248,415	2,267,504	783,231
615 Storm Sewer Fund	177,598	57,508	107,508	50,000	150,000	7,508	50,000	-	57,508
700 Public Transportation	885,166	523,789	623,333	2,190,600	2,196,497	617,437	4,535,000	4,535,000	617,437
705 Gen Liab/WC/Tort Ins	-	-	-	580,010	580,010	-	598,225	598,225	-
710 Community Improv Fund	205,948	80,211	104,070	370,978	93,420	381,628	367,000	350,750	397,878
726 Equipment Replacement Fund	500,000	500,000	500,000	-	64,346	435,654	-	140,000	295,654
727 Macomb Housing Rehabilitation Grant	-	-	-	227,135	175,545	51,590	194,065	245,655	-
730 Motor Fuel Tax	628,346	600,736	543,563	573,060	668,000	448,623	543,500	670,000	322,123
740 Fire Pension Fund	9,929,918	9,626,075	10,110,947	1,501,078	1,306,065	10,305,960	1,394,315	1,338,435	10,361,840
750 Police Pension Fund	10,808,750	11,336,211	12,660,078	2,347,510	1,467,600	13,539,988	1,462,458	1,503,340	13,499,106
760 Gift Fund	61,744	58,814	58,552	3,600	510	61,642	250	910	60,982
800 Health Trust Fund	555,532	853,628	1,178,336	2,275,535	2,203,980	1,249,891	2,127,160	2,217,000	1,160,051
805 PEG Fund	2,383	2,383	2,558	15,250	-	17,808	15,588	-	33,396
820 Senior Festival	0	0	0	-	-	-	8,000	8,000	-

3/20/2019

STREET PROJECT SCHEDULE THROUGH														
FISCAL YEAR 2026 - (updated 3/20/19)	2018-2019 FY 2018 Const	2019-2020 FY 2019 Const	1.5%	2020-2021 FY 2020 Const	1%	2021-2022 FY 2021 Const	1%	2022-2023 FY 2022 Const	1%	2023-2024 FY 2023 Const	1%	2024-2025 FY 2024 Const	1%	2025-2026 FY 2025 Const
Sales Tax Fund														
Sales Tax Fund 1% growth per year	\$ 1,660,000	\$ 1,684,900	\$ 1,701,749	\$ 1,718,766	\$ 1,735,954	\$ 1,753,314	\$ 1,770,847	\$ 1,788,555						
Reimbursements/Transfers In	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Safe Route to School Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer To Downtown Rev.	-250,000	-265,214	-500,000	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Fund - SE Main Repl.	-75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Storm Sewer Fund	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
Transfer to Sewer Fund - Lift Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Candy Lane Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Special Project Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Costs	-5,255	-170,000	-50,000	-300,000	-250,000	-2,350	-2,350	-2,350	-2,350	-2,350	-2,350	-2,350	-2,350	-2,350
Safe Route to School Program	-	-2,350	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Signal Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sidewalk Replacement	-5,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-20,000	-20,000	-20,000
Street Materials	-175,000	-180,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-190,000	-190,000	-190,000	-190,000	-190,000
Seal Coat & Crack Seal	-24,621	-17,500	-	-	-	-	-	-	-	-	-	-	-	-
Pedestrian Safety Improvements	-37,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Bond Payment	-603,000	-603,000	-600,240	-600,350	-600,000	-600,000	-600,000	-600,000	-600,000	-602,400	-599,150	-599,150	-600,650	-600,650
Unspecified Projects	-420,000	-250,000	-350,000	-600,000	-600,000	-600,000	-650,000	-650,000	-800,000	-800,000	-800,000	-800,000	-800,000	-800,000
Total Sales Tax Ending Balance	330,715	462,801	412,210	378,526	362,381	456,194	471,977	582,000						
Less Reserve	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000
Estimated Ending Balance	\$ 179,715	\$ 311,801	\$ 261,210	\$ 227,526	\$ 211,381	\$ 305,194	\$ 320,977	\$ 431,000						
Downtown Project Fund														
Transfer In From Sales Tax Fund	250,000	265,214	500,000	-	-	-	-	-	-	-	-	-	-	-
Grant Funds - ITEP	-	-	1,200,000	-	-	-	-	-	-	-	-	-	-	-
Expenditures	-18,015	-	-2,200,000	-	-	-	-	-	-	-	-	-	-	-
Total Downtown Project Ending Balance	\$ 234,786	\$ 500,000	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Special Project Fund														
STU Funding - S. Johnson	-	-	-	-	-	2,500,000	-	-	-	-	-	-	-	-
Transfer In from Sales Tax Fund	-	170,000	50,000	300,000	250,000	-	-	-	-	-	-	-	-	-
Eng./Survey/Easements/Etc.- S. Johnson	-	-120,000	-	-	-	-	-	-	-	-	-	-	-	-
Water Main Replacement- S. Johnson	-	-	-	-250,000	-	-	-	-	-	-	-	-	-	-
S. Johnson St. Project	-	-	-	-	-2,850,000	-	-	-	-	-	-	-	-	-
Pavement -- Grant to	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Burlington Road Bridge	-	-60,000	-	-	-	-	-	-	-	-	-	-	-	-
Candy Ln. IDOT PESA Report	-10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total S. Johnson St. Project Fund	\$ 20,582	\$ 10,582	\$ 60,582	\$ 110,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582	\$ 10,582
Ending Balance - Non STU Funds														
STU Accumulation														
STU Borrow Ahead	1,134,575	1,394,949	1,619,949	1,844,949	2,069,949	-205,051	19,949	244,949						
Total STU Funding Available	\$ 1,134,575	\$ 1,394,949	\$ 1,619,949	\$ 1,844,949	\$ (430,051)	\$ (205,051)	\$ 19,949	\$ 244,949						
* Beginning of Collection of 2% of Revenue as "Processing Fee" by State of Illinois														