

ANNUAL BUDGET

**FISCAL YEAR 2018-2019
CITY OF MACOMB, ILLINOIS**

MICHAEL INMAN, MAYOR

MELANIE FALK, CITY CLERK

RONALD WARD, CITY TREASURER

MICHAEL WAYLAND - FIRST WARD ALDERMAN

JOHN VIGEZZI - SECOND WARD ALDERMAN

MELVINA GILBERT - THIRD WARD ALDERMAN

THOMAS KOCH - FOURTH WARD ALDERMAN

GAYLE CARPER - FIFTH WARD ALDERMAN

DENNIS MOON - ALDERMAN AT LARGE

DON WYNN - ALDERMAN AT LARGE

MAY 1, 2018 - APRIL 30, 2019

March 22, 2018

Honorable Mayor and Aldermen:

Enclosed for your consideration is the proposed 2018-19 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 \$25,676,330 encompassing everything from police and fire, general government, utility operations, public transportation and capital improvements. Expected revenues total \$26,455,01.

Notable Features

The Proposed Budget is based on the following major factors:

1. Most significantly, the budget contains a \$211,000 deficit in the General Fund, which has a cash reserve expected to come in at the \$2.93 million mark. This represents a cash balance of 28% of the General Fund budget, still above the recommended 25%.
2. The budget contains a 3.0 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 third year of a three-year cycle.
3. The following fees are proposed:
 - Water debt service fee of an additional \$2.00 per customer per month, bringing the water debt service fee to \$5.00 per month.
 - The fee at the water vending machine would increase from \$0.30 to \$0.50 per every 75 gallons.
 - Sewer rates are to remain the same.
 - Solid waste fee is proposed to increase \$1.00 to \$19.26 per month.
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 (\$52,000), 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.

The Westside TIF District is now generating \$66,000 per year. This money will go toward making the final payment for the Mummert Property (\$20,000) and making minor improvements to Chandler Park. In addition, \$50,000 would be transferred to the Downtown TIF Fund in the hopes of partnering with a private developer to renovate and repurpose the old Modern Home Building in Downtown Macomb.

5. Hotel/Motel Tax revenues have declined in keeping with the recent downturn in the local economy over the past three years. The MACVB will receive 78% of revenue in a new three-year contract, \$17,000 for fireworks and the 4th of July celebration and an estimated \$23,000 to support the Downtown Development Office. The bank note on the Western Illinois Historical Museum Building will be paid off in November with tentative plans to transfer the building title to the Museum organization after that occurs.
6. The City of Macomb has had a partially self-funded employee health insurance system for the last 16 years. The Health Insurance Trust Fund is projected to top \$1 million at the end of next fiscal year if the City experiences a “normal claims year” in 2018. If this happens, the financial health of the plan itself will be the best in its history. But, things can change quickly with heavy loss years, as in 2014 and 2015 after which the Trust Fund balance sunk to \$424,000. For next year both employee and City contributions have been raised by 1% in order to preserve this important buffer. Over four fiscal years, counting 2018-19, the City’s annual contribution has risen to \$1.27 million per year, an increase of \$343,400.
7. Police and Fire pensions will absorb a total of \$1.87 million in City contributions for the coming fiscal year, an increase of almost \$900,000 over three years ago. This tremendous increase in City contributions comes from an Illinois State mandate that these pension plans be 90% funded by the year 2040, and is the major factor in the City’s General Fund deficit for this fiscal year as well as next.
8. The Capital Equipment Fund, created three years ago, has a balance of \$500,000. The proposal is to budget \$80,000 out of this fund for the Operations Division to purchase a hydro-vac trailer to be used for excavating in city streets, which are full of underground utilities. This is safer and faster than a backhoe when underground utilities are involved.
9. The City has taken over Glenwood Swimming Pool from the Park District, and has contracted with the Macomb YMCA to operate the pool. The YMCA will employ all personnel with the City reimbursing for labor costs. The YMCA will also stock and operate the concession stand, while the City gets all admission revenues. The City’s net operating cost is expected to be \$13,000.
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. North Randolph Street from Calhoun to University Drive will be milled and overlaid with hot-mix asphalt this summer, at a cost of somewhat over \$420,000, to be paid from the Infrastructure Sales Tax Fund. This is the only major street work scheduled for 2018. Revenues have been going down an estimated 15 percent in recent years.

General Fund

The General Fund budget proposal for next year is not balanced, with revenues at \$10.11 million and expenditures at \$10.32 million. The projected cash balance of \$2.93 million still exceeds the 25% standard for General Fund cash reserve. Some other observations about the General Fund Budget are as follows:

1. The General Fund supports all City Hall functions, Police, Fire, Cemetery, and parts of the Public Works budget.
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. Next year no property taxes will stay in the General Fund. In fact, over \$.87 million in additional General Fund monies will be transferred to Special Purpose Funds to make ends meet. A combined added burden of \$1.7 million per year next year over the 2017-18 FY.
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 Est.	.260	1.835	2.735	2.200	.505	.265
2019 Est.	.247	2.033	2.694	2.000	.530	.200

4. The following employee-related expenses have changed from this fiscal year, all of which indirectly affect the General Fund:
 - Fire and Police pensions are up by \$274,000
 - Liability insurance & workers comp premiums are up by \$21,000.
 - IMRF/FICA contributions are up by \$12,000.
 - Health insurance contributions are up by \$15,000.

5. In 2014 the General Fund loaned the Water Fund \$425,000 to undertake the Walker Street Water Tower Rehabilitation Project, with General Fund to be repaid over a four-year period. The final payment of \$106,250 is included in this proposed budget.
6. The General Fund is the only real source of money to purchase equipment and vehicles for the Operations Division of Public Works. Next year's deficit exists after almost all capital items were removed from General Fund requests. The exception is \$25,000 for Cemetery mowers. Normally, the City has tried to budget \$300,000 for capital equipment and vehicles for the Operations Division of Public Works. Only \$147,000 was spent during the 2017 FY, none for the 2018 FY, and only \$80,000 out of the Capital Equipment Fund for the 2019 FY. This pattern cannot continue on a long-term basis.

Water Fund

A projected balance of \$695,000 is possible only with the addition of another \$2.00 per customer per month debt service charge, bringing the total debt service charge to \$5.00 per month. The additional \$2.00 in monthly fees will raise an estimated \$136,000 per year. The debt service fee has become necessary because volume-based rate increases have proven to be ineffective over the past decade because they lead to more water conservation, resulting in flat, and even declining revenues. The additional \$2.00 per month debt service charge is certainly justified from the standpoint that it would take yet an additional \$4 per month in order to pay the entire annual debt service cost. Still, the estimated cash balance is not a lot of money for a utility that can have many unforeseen and costly repairs, as well as future demands. The 2019 FY budget contains water main replacements totaling about \$1.1 million, including grant funds in the amount of \$450,000. No vehicles are to be purchased.

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

Sewer Fund

A projected balance of \$577,000 is low compared to what we have seen in past years due to improvements that have been undertaken in recent years, including \$3 million in wastewater treatment plant improvements, just completed. The Five-Year CIP calls for another \$3 million in plant improvements to be done in 2020. This will require another IEPA loan, which will, in turn, force a sizable rate increase a year from now. However, the recommendation for the 2019 fiscal is for no rate increase.

The one major equipment purchase is to replace the 20-year-old jet-vac machine, which is the workhorse of the Sewer Division. It is also very expensive, at an estimated \$400,000.

Therefore, the plan is to finance the purchase over four years, either from the equipment sales company, or taking bids from local banks.

Summary

The City's General Fund had continued to build over the last several years to the point where we had a comfortable cash reserve of about 40% of GF expenses. However, the last three fiscal years, plus next year's budget will drive the General Fund Cash Reserve down to 28% of GF expenses, or about \$2.93 million.

The primary reason for the deficit is that the City's contributions to the police and fire pension funds have increased over \$1.1 million in the last six fiscal years, and almost \$900,000 in the last three fiscal years alone. This represents an increase of 90% in just the last three years. This steep increase in costs results from a new State mandate that cities bring these police and fire pension funds to a 90% funding level by the year 2040. Also, the new actuarial company has employed new mortality tables and taken more account of survivor benefits than the previous actuary.

Staff has contacted the actuarial firm for Police and Fire pensions to get an idea of what the City's financial contributions will be over the next three years. Although the report is not finalized, it appears that contributions will level off in the future, with funding levels rising in the range of \$20,000 - \$60,000 per year. This is good news in the sense that we shouldn't be seeing the massive increases of recent years, but bad news in the sense, that the structural deficit in the General Fund is here to stay.

There appears to be three options, none of them mutually exclusive:

1. Reduce the work force. To close a half million-dollar hole in the General Fund would require reduction of 6-8 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, 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 to 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.
3. Contribute the statutory minimum amount to Police and Fire pension funds, rather than the recommended amount. This appears to be a necessity going forward. Staff recently asked our actuary to predict what the City's contributions will be for the next three years. He predicts that the recommended contributions will be as follows:

Recommended	<u>2018</u>	<u>2019</u>	<u>2020</u>
Fire Pension Fund	\$1,014,000	\$1,042,000	\$1,072,000
Police Pension Fund	\$ <u>874,000</u>	\$ <u>889,000</u>	\$ <u>919,000</u>
TOTAL	\$1,888,000	\$1,931,000	\$1,991,000

Although the City's recommended contributions will rise at a slower pace than in the past few years, these numbers are simply unsustainable. Following are projected numbers based on the statutory minimum that the City must contribute.

Statutory Minimum	<u>2018</u>	<u>2019</u>	<u>2020</u>
Fire Pension Fund	\$ 687,000	\$ 733,000	\$ 776,000
Police Pension Fund	\$ <u>556,000</u>	\$ <u>602,000</u>	\$ <u>644,000</u>
TOTAL	\$1,243,000	\$1,335,000	\$1,420,000

Besides the minimum contributions being much lower than the recommended, a factor to consider is that there are several proposed plans for the State Legislature to consider that would consolidate fire and police pension funds into one statewide system. The Illinois Municipal League supports this in concept. If that happens, the City may or may not get credit for its relatively high funding ratio.

Respectfully Submitted,



Dean Torreson
City Administrator

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TABLE OF CONTENTS

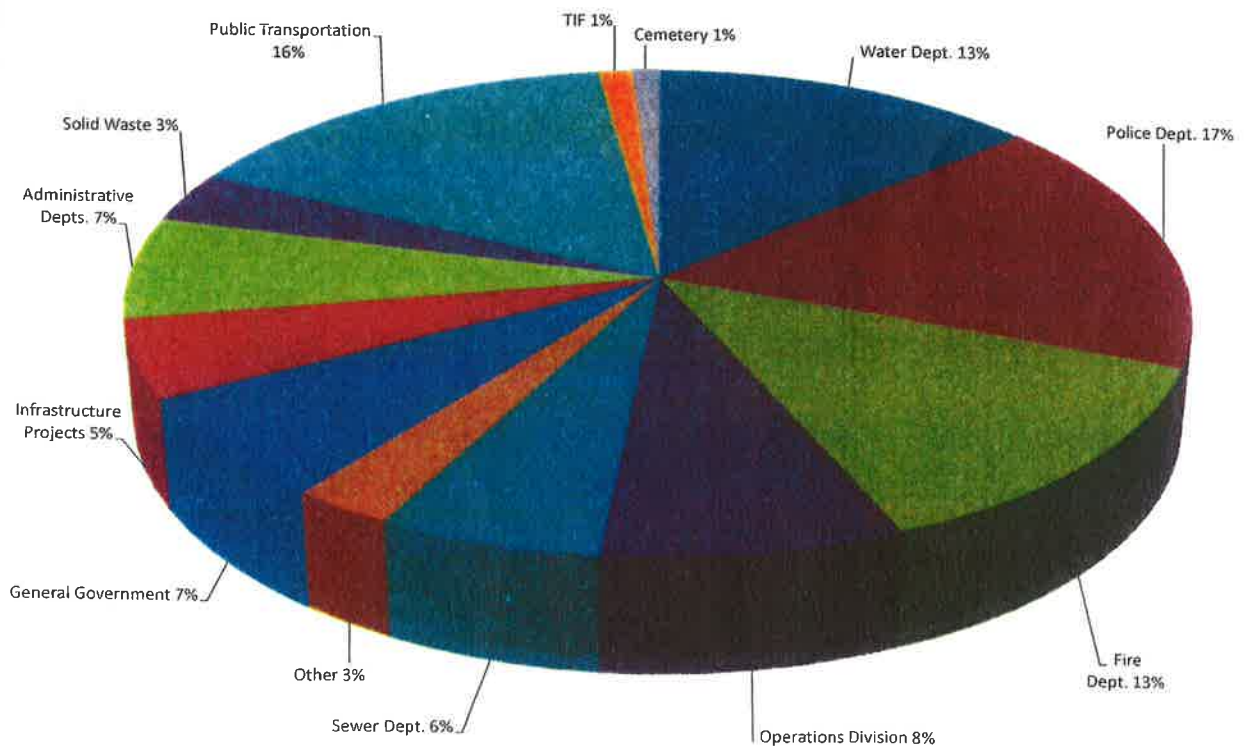
GENERAL CORPORATE FUNDS.....	4
GENERAL CORPORATE SICK / VACATION FUND.....	9
OFFICE OF THE CITY ADMINISTRATOR.....	10
CITY COUNCIL.....	11
BUSINESS OFFICE.....	12
CEMETERY DEPARTMENT.....	13
CEMETERY MAINTENANCE FUND.....	14
OFFICE OF THE CITY CLERK.....	15
OFFICE OF THE CITY ATTORNEY.....	16
FIRE DEPARTMENT.....	17
FIRE PROTECTION TAX.....	19
OFFICE OF THE MAYOR.....	20
POLICE DEPARTMENT.....	21
POLICE PROTECTION TAX.....	23
OFFICE OF THE CITY TREASURER.....	24
COMMUNITY DEVELOPMENT OFFICE	25
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND.....	27
WEST SIDE TIF.....	29
DOWNTOWN RENOVATION GRANT PROGRAM.....	30
DOWNTOWN DEVELOPMENT OFFICE.....	31
SCULPTING DOWNTOWN MACOMB.....	32
DOWNTOWN REVOLVING LOAN FUND.....	33
CDAP REVOLVING LOAN FUND.....	34

SALES TAX - INFRASTRUCTURE.....	35
DOWNTOWN REVITALIZATION.....	37
SPECIAL PROJECT FUND - CANDY LANE.....	38
OPERATIONS DIVISION.....	39
EQUIPMENT REPLACEMENT FUND.....	43
GARBAGE FUND.....	44
WATER FUNDS.....	45
WATER INFRASTRUCTURE GRANT FUND.....	51
STORM SEWER FUND.....	52
SEWER FUNDS.....	53
CITY HALL MAINTENANCE FUND.....	58
HOTEL/MOTEL TAX FUND.....	59
ILLINOIS MUNICIPAL RETIREMENT FUND.....	60
INFORMATIONAL TECHNOLOGY FUND.....	61
PUBLIC TRANSPORTATION.....	62
INSURANCE AND TORTE JUDGEMENTS.....	63
COMMUNITY IMPROVEMENTS FUND.....	64
MACOMB HOUSING GRANT.....	65
MOTOR FUEL TAX FUND.....	66
FIRE PENSION FUND.....	67
POLICE PENSION FUND.....	68
GIFT FUND.....	69
HEALTH TRUST FUND.....	70
PEG FUND.....	71
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS.....	72
FIVE YEAR CASH BALANCE SHEET.....	78
AUTHORIZED STAFF POSITIONS.....	80

BUDGETED EXPENDITURES by Department

Water Department	\$ 3,431,985
Police Department	4,387,891
Fire Department	3,355,935
Operations Division	2,066,110
Sewer Department	1,500,229
Other	682,070
General Government	1,743,568
Infrastructure Projects	1,328,150
Administrative Depts.	1,744,130
Solid Waste	882,867
Public Transportation	4,008,000
TIF	295,275
Cemetery	250,120
Total Budgeted Expenditures	\$ 25,676,330

BUDGET EXPENDITURES by Department



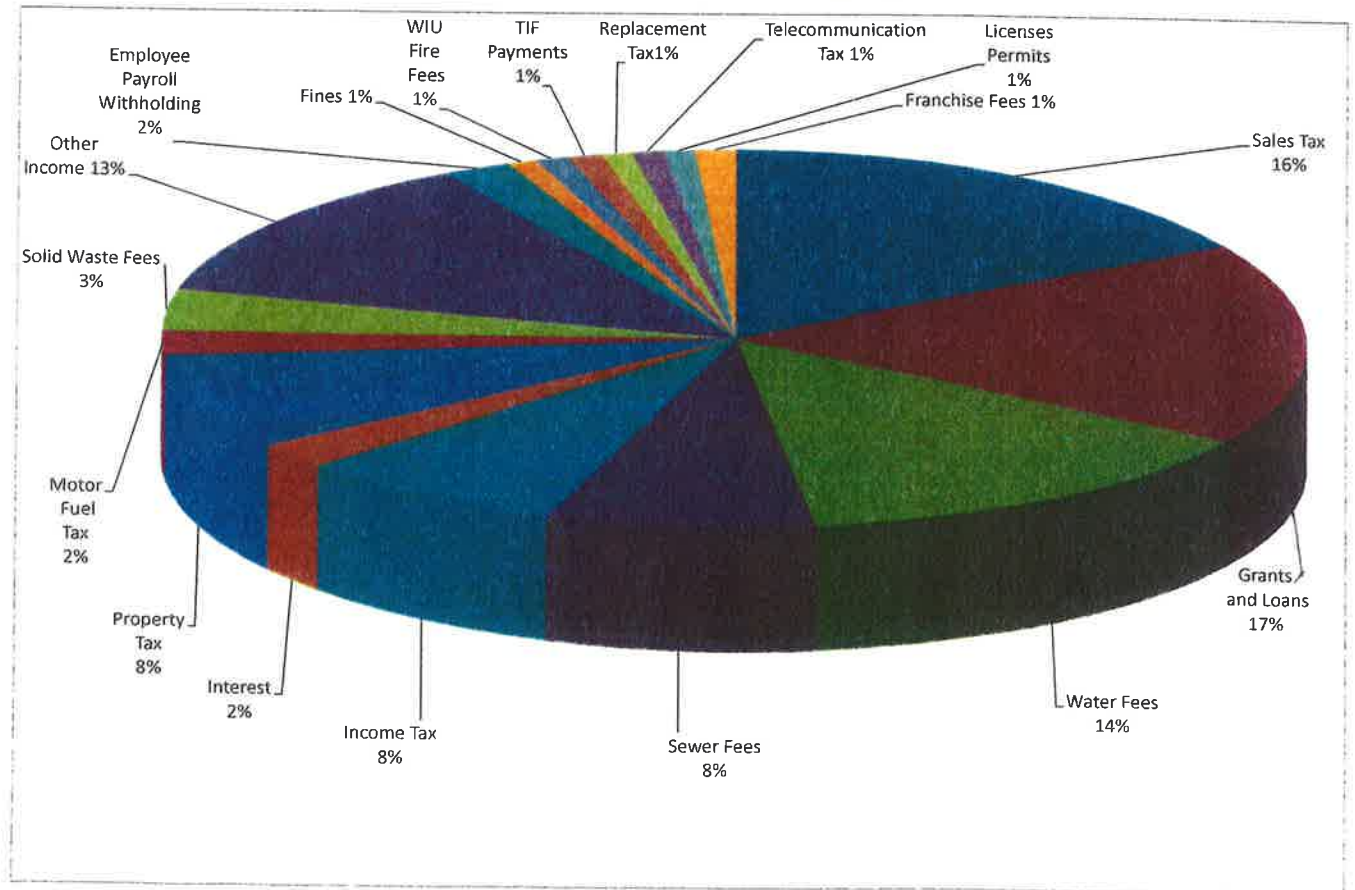
BUDGETED REVENUES

Sales Tax	\$4,309,000
Grants and Loans	4,574,140
Water Fees	3,752,270
Sewer fees	2,008,000
Income Tax	2,000,000
Interest	565,259
Property Taxes	2,154,000
Motor Fuel Tax	540,000
Solid Waste Fees	938,436
Other Income	3,393,293
Employee Payroll Withholding	498,720
Fines	209,000
WIU Fire Fees	250,000
TIF Payments	261,850
Replacement Tax	219,688
Telecommunications Tax	247,000
Licenses/Permits	223,725
Franchise Fees	310,630

Total Budgeted Revenues

\$26,455,011

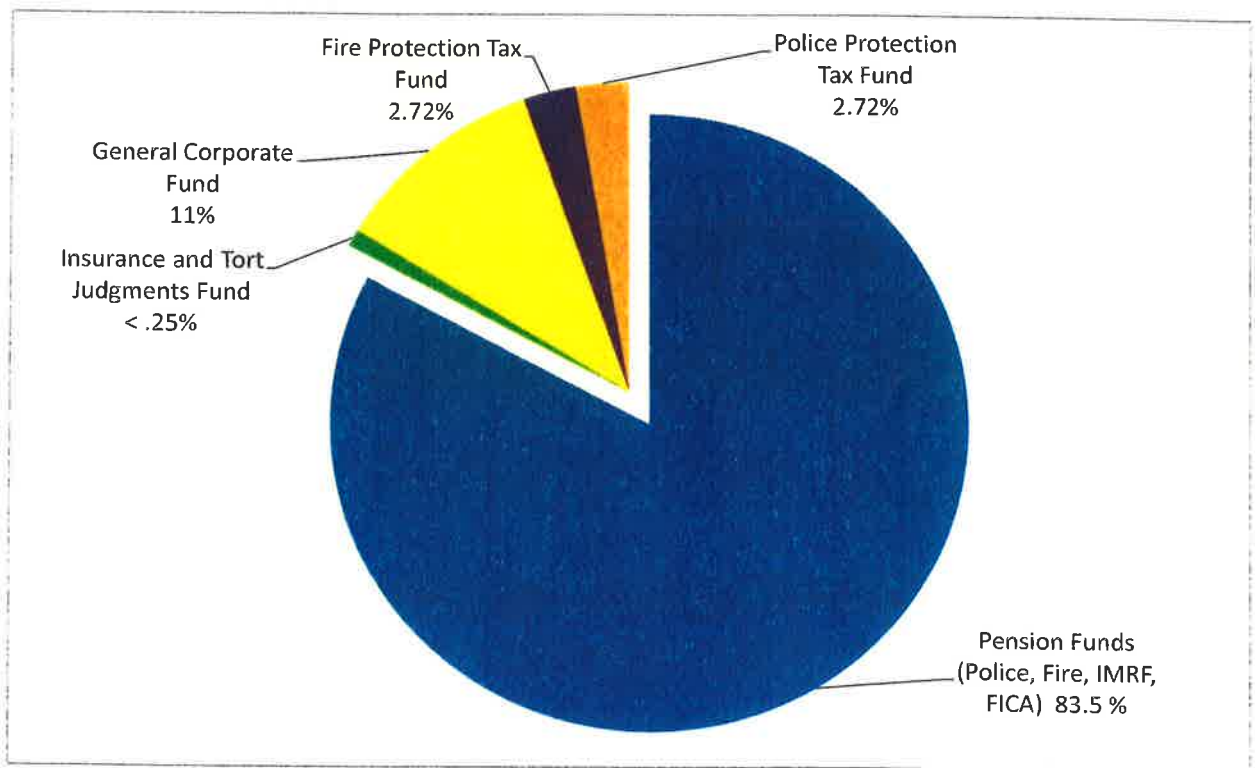
ESTIMATED COLLECTIONS by Type



PROPERTY TAX DISTRIBUTION

City of Macomb
2017 Taxes Paid in 2018

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 1,842,707
Insurance and Tort Judgments Fund	1,000
General Corporate Fund	243,000
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	<hr/>
	\$ 2,206,707



GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 18-19

		FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	3,535,088.94	\$	3,393,699.30	\$	3,772,109.65	\$	3,149,045.24
GENERAL FUND REVENUES		8,511,071.90		9,005,780.00		8,787,595.00		9,217,438.00
TRANSFERS IN								
From Water Revenue Funds		575,240.00		488,586.50		488,586.50		485,619.75
From Sewer Revenue Funds		322,740.00		342,336.50		342,336.50		344,369.75
From Garbage Fund - B.O. Admin.		50,563.00		54,891.50		54,891.50		55,287.00
From Payroll - interest		20.10		15.00		25.00		20.00
INTRA - FUND TRANSFERS IN								
From Operations Div.		-		-		-		-
From Police Protection Tax		-		-		-		-
From Hotel / Motel Tax Fund		-		-		-		-
From Downtown TIF		10,000.00		10,000.00		10,000.00		10,000.00
TOTAL TRANSFERS IN		958,563.10		895,829.50		895,839.50		895,296.50
TOTAL REVENUES		9,469,635.00		9,901,609.50		9,683,434.50		10,112,734.50
ITEMS OF EXPENDITURE								
Office of the Mayor		88,546.37		95,890.00		92,375.00		95,460.00
Office of the City Clerk		142,014.43		157,760.00		157,255.00		161,585.00
City Council		25,862.40		36,300.00		27,930.00		36,350.00
Office of the City Administrator		170,390.12		175,825.00		173,120.00		179,115.00
Office of the City Attorney		179,335.20		185,960.00		185,500.00		192,520.00
Business Office		489,040.58		548,915.00		520,865.00		552,870.00
General Government		559,236.46		751,933.00		1,033,591.91		583,648.00
Police Department		3,053,345.07		3,326,870.00		3,027,205.00		3,006,335.00
Fire Department		1,854,663.03		1,949,350.00		1,929,950.00		2,018,195.00
Cemetery Department		273,094.57		221,795.00		229,330.00		235,120.00
Community Development Office		392,147.61		442,855.00		432,485.00		431,760.00
Office of the City Treasurer		9,611.13		9,840.00		9,830.00		10,025.00
TOTAL EST. EXPENSES		7,237,286.97		7,903,293.00		7,819,436.91		7,502,983.00
TRANSFERS OUT								
To Water Fund		-		-		-		-
To Flex Benefits Fund		-		-		-		-
To Fire Pension Fund		477,096.81		742,778.00		742,778.00		1,004,151.00
To Police Pension Fund		792,384.15		858,179.00		858,179.00		870,440.00
INTRA-FUND TRANSFERS OUT								
To G. C. Sick / Vacation Fund		122,652.05		3,110.00		90,100.00		29,225.00
To City Hall Maint. Fund		10,000.00		-		-		-
To Operations Div.		190,794.87		177,575.00		66,476.00		40,279.00
To Equipment Replacement Fund		-		-		-		-
To Fire Protection Tax Fund		-		-		-		-
To IMRF and FICA Fund		-		250,000.00		250,000.00		375,000.00
To IT Fund		20,000.00		20,000.00		20,000.00		20,000.00
To Insurance / Tort Fund		382,399.44		490,120.00		459,529.00		482,379.00
TOTAL TRANSFERS OUT		1,995,327.32		2,541,762.00		2,487,062.00		2,821,474.00
PROJECTED ENDING BALANCE	\$	3,772,109.65	\$	2,850,253.81	\$	3,149,045.24	\$	2,937,322.74

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 \$2,033,000. The majority of the increase is due to the increased Tax Levy amount for the Fire and Police pensions. A portion of the property tax total is attributable to 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 \$950 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 (\$112,411). The City leases land to Illinois Valley Paving (\$7,500) and Gerald Erlandson (\$4,280). The City receives \$2,400 from Melvin Photography and \$36,000 from Lifeguard Ambulance Services for rent of two City owned properties. The City will receive \$54,000 for renting office space for five years.

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

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.

GENERAL GOVERNMENT

Account No. 100

REVENUES	FY 16-17 Actual	FY 17-18 BUDGET	Re-estimated FY 17-18	FY 18-19 BUDGET
Property Taxes	\$ 1,512,879.43	\$ 1,835,600.00	\$ 1,792,775.00	\$ 2,033,000.00
TIF Property Tax Surplus	-	-	-	-
Replacement Taxes	138,293.90	108,000.00	105,000.00	110,000.00
Sales Taxes	2,761,946.95	2,735,000.00	2,689,000.00	2,689,000.00
Income Taxes	2,048,598.22	2,200,000.00	2,200,000.00	2,000,000.00
Auto Use Tax	4,018.88	3,800.00	4,200.00	4,000.00
Use Tax	525,689.75	505,000.00	530,000.00	530,000.00
Video Gaming	35,659.11	36,000.00	47,000.00	45,000.00
Interest	15,901.10	12,000.00	10,000.00	7,000.00
Parking Violations	15,921.50	14,000.00	11,000.00	10,000.00
Moving Violations	-	-	13,000.00	24,000.00
Court Fines	261,218.27	265,000.00	190,000.00	175,000.00
Liquor Licenses	108,913.05	105,000.00	100,810.00	103,630.00
Other Licenses	3,128.50	2,750.00	2,750.00	2,750.00
Building Permits	34,270.00	36,000.00	36,000.00	35,000.00
Planning and ZBOA Fees	-	-	300.00	-
Historical Plaque Application Fees	-	-	150.00	-
Tow / Impound Fees	73,855.00	73,000.00	50,000.00	40,000.00
Certified Copies	12,470.00	12,000.00	12,000.00	12,000.00
Rental Registration Fees	65,682.00	68,000.00	69,223.00	82,345.00
IL - WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	207,084.47	200,800.00	199,920.00	195,500.00
Ameren - CIPS Franchise	115,130.00	115,130.00	115,130.00	115,130.00
Amtrak Depot Upgrade	-	150,000.00	-	302,293.00
Rents Collected	141,330.24	155,100.00	152,780.00	215,165.00
Cemetery Fees	40,425.00	42,000.00	50,000.00	50,000.00
City Share Spring Lake Mgt. Revenues	30,561.44	25,000.00	29,140.00	-
Swimming Pool Revenues	-	-	-	31,500.00
D.A.R.E.	500.00	-	300.00	-
Lifeguard Ambulance Service Reimbursements	-	-	16,504.00	99,025.00
Other Receipts	5,732.28	3,000.00	45,000.00	3,000.00
Aldermen Reimbursements	-	-	-	-
Fire Dept. Reimbursements	15,121.30	100.00	1,396.00	100.00
City Clerk's Office Reimbursements	2,235.00	1,500.00	2,400.00	1,500.00
Mayor's Office Reimbursements	244.15	-	112.00	-
Police Dept. Reimbursements	70,659.20	45,000.00	52,600.00	45,000.00
Community Dev. Office Reimbursements	7,970.00	5,000.00	3,500.00	5,000.00
Business Office Reimbursements	3,952.00	2,000.00	2,000.00	1,500.00
Administrator's Office Reimbursements	395.00	-	116.00	-
Cemetery Dept. Reimbursements	-	-	32.00	-
Spring Lake Other Receipts	1,286.16	-	3,457.00	-
TOTAL REVENUES	\$ 8,511,071.90	\$ 9,005,780.00	\$ 8,787,595.00	\$ 9,217,438.00

GENERAL CORPORATE

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

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

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

Community Sponsorships - Sponsorships include the Macomb Municipal Band (\$3,000), the Macomb Balloon Rally (\$2,150) and the purchase of a Rocky Dog (\$1,500).

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

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

Spring Lake Private Contract - This expense 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).

A loan of \$425,000 was made in FY 14-15 to the Water Fund for Phase I of the South Water Tower Painting and was originally agreed to be repaid over a four year period. This repayment schedule was adjusted to allow for a repayment in FY 16-17 of \$212,500, a repayment in FY 17-18 of \$106,250 and the remaining balance of \$106,250 repaid the following year. This will be a transfer from the Water Fund to the General Fund.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries	\$ 29,418.98	\$ 32,590.00	\$ 32,590.00	\$ 32,200.00
Salaries - Overtime	-	-	1,360.29	-
Salaries - Part Time	-	-	17,880.62	-
Life / Unemployment Ins.	468.02	300.00	575.00	450.00
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Animal Control	49,386.10	67,500.00	81,135.00	68,500.00
Assoc. Dues and Memberships	15,712.20	15,700.00	15,700.00	15,300.00
Fire and Police Commission	12,688.49	15,000.00	26,000.00	15,000.00
Union Negotiations / Arbitration	-	5,000.00	25.00	5,000.00
Office Supplies	186.19	500.00	450.00	500.00
Office Equipment - Non cap	420.69	300.00	90.00	300.00
Advertising	-	350.00	225.00	350.00
Telephone	4,263.51	4,500.00	5,400.00	5,500.00
Computer Support / Maint.	-	-	130.00	-
Televising Services	12,000.00	12,000.00	12,000.00	12,000.00
Emergency Notify Phone System	4,058.00	4,100.00	-	-
Utilities	30,599.85	40,000.00	35,000.00	40,000.00
Civil Defense Budget (shared)	9,093.71	11,500.00	10,700.00	11,100.00
Professional Fees	11,000.00	8,000.00	7,700.00	8,000.00
Outside Legal Assistance	4,725.00	-	-	-
Community Sponsorships	8,558.00	7,700.00	7,700.00	10,100.00
MAEDCO - Annual Contribution	42,500.00	43,750.00	47,500.00	47,500.00
MAEDCO Pymt. - Pella Ground	48,737.11	48,740.00	48,740.00	48,740.00
Pierce St. Storage Building	1,813.45	2,500.00	77,500.00	4,000.00
Equipment Loan / Lease Payments	9,120.00	11,200.00	9,250.00	10,000.00
Swimming Pool Expenses	2,495.41	2,700.00	3,300.00	36,160.00
Swimming Pool Repair / Maint.	19,201.92	10,000.00	45,000.00	8,000.00
Spring Lake Campground Improv. PVT	30,448.28	40,000.00	40,000.00	-
Spring Lake Mgmt. Contract	79,999.92	80,000.00	76,667.00	70,000.00
Spring Lake Utilities	32,372.65	35,500.00	35,500.00	40,500.00
City Exp. Spring Lake (unplanned)	1,852.50	-	-	-
Utilities Camp Chicagami	-	-	600.00	1,300.00
Museum Maintenance	14,439.51	1,000.00	3,500.00	1,000.00
Building Rent / Lease Pmts.	762.00	825.00	775.00	775.00
General Operating Expense	11,542.72	16,000.00	10,000.00	11,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	19,980.98	29,000.00	21,000.00	25,000.00
Depot Expenses	10,363.25	15,000.00	15,000.00	15,000.00
Amtrak Depot Expenses	-	148,500.00	306,585.00	-
Twp. Tax Reimbursements	15,655.02	16,805.00	12,641.00	14,500.00
TOTAL EXPENSES	\$ 559,236.46	\$ 751,933.00	\$ 1,033,591.91	\$ 583,648.00

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 16-17 Actual		FY 17-18 BUDGET		Re-estimated FY 17-18		FY 18-19 BUDGET			
PROJECTED BEGINNING BALANCE	\$		200,000.00	\$		200,000.00	\$		200,000.00	\$		200,000.00
REVENUES												
INTRA FUND TRANSFERS IN From General Corp.			122,652.05			3,110.00			90,100.00			29,225.00
TOTAL REVENUES			122,652.05			3,110.00			90,100.00			29,225.00
ITEMS OF EXPENDITURE												
Salaries			122,652.05			3,110.00			90,100.00			29,225.00
PROJECTED ENDING BALANCE	\$		200,000.00	\$		200,000.00	\$		200,000.00	\$		200,000.00

CITY ADMINISTRATOR

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

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

OFFICE OF THE CITY ADMINISTRATOR				
Account No. 100-105				
ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 117,719.73	\$ 133,105.00	\$ 133,105.00	\$ 137,030.00
Salaries - Overtime	84.37	300.00	100.00	100.00
Salaries - Part Time	-	-	-	-
Life / Unemployment Ins.	572.30	400.00	520.00	505.00
Deferred Compensation	346.14	1,465.00	375.00	1,110.00
Assoc. Dues and Memberships	234.75	1,035.00	105.00	500.00
Travel / Training / Continuing Ed.	5,017.98	1,000.00	1,600.00	1,600.00
Office Supplies	588.57	600.00	600.00	600.00
Office Equipment / Furnishings	79.95	300.00	95.00	-
Advertising	38.50	40.00	40.00	40.00
Publications / Printing	84.25	200.00	170.00	100.00
Postage	72.20	200.00	25.00	100.00
Telephone	1,642.46	1,600.00	1,300.00	1,500.00
Comp. Software / Support / Maint.	-	200.00	50.00	200.00
Transfer to Health Trust	41,128.15	34,880.00	34,535.00	35,230.00
General Operating Expense	2,780.77	500.00	500.00	500.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 170,390.12	\$ 175,825.00	\$ 173,120.00	\$ 179,115.00

CITY COUNCIL

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

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

CITY COUNCIL				
Account No. 100-110				
ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries	\$ 20,414.40	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00
Life/Unemployment Ins.	571.10	570.00	520.00	570.00
Travel/Training/Continuing Ed.	2,909.90	10,000.00	1,680.00	10,000.00
Telephone	1,680.00	1,680.00	1,680.00	1,680.00
Transfer to Health Trust	-	-	-	-
General Operating Expense	287.00	250.00	250.00	300.00
TOTAL EXPENSES	\$ 25,862.40	\$ 36,300.00	\$ 27,930.00	\$ 36,350.00

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 currently staffed by 6 full time employees.

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

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

BUSINESS OFFICE				
Account No. 100-115				
ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 265,925.15	\$ 295,900.00	\$ 285,000.00	\$ 301,900.00
Salaries - Part Time	9,520.50	10,000.00	7,000.00	7,000.00
Salaries - Overtime	189.83	1,000.00	100.00	100.00
Life / Unemployment Ins.	1,827.55	1,710.00	2,150.00	2,180.00
Deferred Compensation	2,004.66	2,845.00	1,935.00	2,035.00
Assoc. Dues and Memberships	250.00	275.00	250.00	275.00
Travel / Training / Continuing Ed.	545.16	10,000.00	350.00	10,000.00
Office Supplies	6,086.26	7,500.00	7,000.00	7,500.00
Office Equipment / Furnishings	296.85	750.00	750.00	300.00
Advertising	532.60	550.00	570.00	500.00
Publications / Printing	6,388.19	6,000.00	6,000.00	6,000.00
Postage	27,813.83	28,000.00	28,000.00	28,000.00
Telephone	2,707.28	3,100.00	2,500.00	3,000.00
Comp. Software / Support / Maint.	25,956.49	31,000.00	30,000.00	32,750.00
Professional Fees	45,642.00	46,000.00	46,000.00	46,000.00
Transfer to Health Trust	93,003.41	104,085.00	103,060.00	105,130.00
General Operating Expense	350.82	200.00	200.00	200.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 489,040.58	\$ 548,915.00	\$ 520,865.00	\$ 552,870.00

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 Equip. - Purchases this year include replacement of three daily mowers (\$25,000) .
Mowers will be replaced every three years.

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

CEMETERY DEPARTMENT				
Account No. 100-120				
ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 62,018.32	\$ 63,340.00	\$ 63,340.00	\$ 65,200.00
Salaries - Overtime	3,413.76	4,500.00	6,000.00	4,500.00
Salaries - Part Time	77,302.07	74,025.00	74,025.00	74,025.00
Life / Unemployment Ins.	1,278.08	1,345.00	1,200.00	1,590.00
Deferred Compensation	537.96	560.00	560.00	575.00
Safety Equip. / Uniform Exp.	1,059.98	1,250.00	1,440.00	1,250.00
Travel / Training / Continuing Ed.	-	-	10.00	500.00
Drug and Alcohol Testing	67.00	70.00	70.00	75.00
Assoc. Dues and Memberships	39.99	50.00	50.00	300.00
Office Supplies	137.54	50.00	50.00	50.00
Office Equipment / Furnishings	-	200.00	200.00	200.00
Advertising	44.00	200.00	200.00	200.00
Publications / Printing	331.60	400.00	610.00	400.00
Telephone	2,467.51	2,400.00	2,200.00	2,475.00
Utilities	2,938.16	4,000.00	3,500.00	3,500.00
Computer Software Support / Maint.	-	200.00	200.00	200.00
Professional Fees	150.00	150.00	150.00	150.00
Maint. of Licensed Vehicles	4,082.78	4,000.00	4,000.00	4,000.00
Maint. Radio / Vehicular Equip.	-	-	-	-
Gas / Fuel	6,937.00	8,800.00	8,000.00	8,440.00
Maint. of Movable Equip.	7,274.95	4,500.00	4,500.00	4,500.00
Hand Tools	2,503.63	4,000.00	4,000.00	4,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	7,620.14	6,000.00	7,000.00	6,000.00
Transfer to Health Trust	22,463.94	23,255.00	23,025.00	23,490.00
General Operating Expense	1,626.16	2,500.00	2,500.00	2,500.00
Stone Refurbishment	-	2,000.00	2,000.00	2,000.00
Capital Improvement Projects	-	-	-	-
Capital Equipment	68,800.00	14,000.00	20,500.00	25,000.00
TOTAL EXPENSES	\$ 273,094.57	\$ 221,795.00	\$ 229,330.00	\$ 235,120.00

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 - \$15,000 is budgeted for the repair of the mausoleum roof.

CEMETERY MAINTENANCE FUND					
Account No 220					
		FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	39,732.00	44,732.00	44,482.00	49,482.00
REVENUES					
Cemetery Maintenance Fees		4,275.00	4,500.00	4,500.00	5,000.00
Stone Setting Fee		475.00	500.00	500.00	500.00
TOTAL REVENUES		4,750.00	5,000.00	5,000.00	5,500.00
ITEMS OF EXPENDITURE					
Stone Refurbishment		-	-	-	-
Professional Fees		-	-	-	-
General Operating Expense		-	-	-	15,000.00
TOTAL EXPENSES		-	-	-	15,000.00
PROJECTED ENDING BALANCE		44,482.00	49,732.00	49,482.00	39,982.00

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 74,597.63	\$ 79,425.00	\$ 79,425.00	\$ 82,900.00
Salaries - Overtime	910.41	650.00	1,010.00	1,100.00
Life / Unemployment Ins.	406.03	380.00	470.00	455.00
Deferred Compensation	385.74	400.00	400.00	405.00
Travel / Training / Continuing Ed.	1,192.22	2,500.00	2,500.00	2,500.00
Assoc. Dues / Memberships	420.00	500.00	500.00	500.00
Office Supplies	1,178.26	1,600.00	1,600.00	1,600.00
Office Equipment / Furnishings	149.31	1,600.00	1,600.00	1,600.00
Advertising	49.50	500.00	500.00	250.00
Publications / Printing	4,076.81	8,000.00	8,000.00	8,000.00
Postage	530.35	600.00	600.00	600.00
Telephone	2,352.07	3,500.00	3,000.00	3,100.00
Computer Software / Support / Maint.	-	1,000.00	1,000.00	1,000.00
Professional Fees	10,821.00	10,500.00	10,500.00	10,500.00
Transfer to Health Trust	44,927.88	46,505.00	46,050.00	46,975.00
General Operating Expense	17.22	100.00	100.00	100.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 142,014.43	\$ 157,760.00	\$ 157,255.00	\$ 161,585.00

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 128,852.44	\$ 133,195.00	\$ 133,195.00	\$ 139,600.00
Salaries - Overtime	-	300.00	100.00	100.00
Salaries - Part Time	8,740.91	8,815.00	8,815.00	8,815.00
Life / Unemployment Ins.	684.47	630.00	800.00	830.00
Deferred Compensation	-	-	-	-
Employment Contracts	-	-	-	-
Travel / Training / Continuing Ed.	1,983.68	2,000.00	2,400.00	2,400.00
Association Dues / Memberships	1,257.00	1,275.00	1,385.00	1,275.00
Office Supplies	798.12	1,000.00	700.00	700.00
Office Equipment / Furnishings	125.05	-	-	-
Advertising	-	-	-	-
Publications / Printing	483.22	500.00	800.00	700.00
Postage	591.10	600.00	600.00	600.00
Telephone	1,308.72	1,350.00	1,250.00	1,350.00
Computer Software / Support / Maint.	791.16	1,000.00	1,000.00	1,000.00
Professional Fees	111.50	500.00	100.00	100.00
Transfer to Health Trust	33,517.83	34,695.00	34,355.00	35,050.00
General Operating Expense	90.00	100.00	-	-
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 179,335.20	\$ 185,960.00	\$ 185,500.00	\$ 192,520.00

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 1,227,428.39	\$ 1,295,205.00	\$ 1,284,685.00	\$ 1,299,450.00
Salaries - Overtime	112,912.30	75,000.00	107,650.00	138,000.00
Salaries - Part Time	-	-	6,465.00	24,025.00
Life / Unemployment Ins.	5,952.99	5,550.00	7,190.00	7,340.00
Deferred Compensation	10,236.94	12,340.00	11,250.00	12,610.00
Travel / Training / Continuing Ed.	14,545.04	16,000.00	16,000.00	16,000.00
Assoc. Dues and Memberships	923.00	1,500.00	1,300.00	1,300.00
Fire Prevention Education	2,457.34	2,500.00	2,500.00	2,500.00
Office Supplies	175.48	600.00	400.00	600.00
Office Equipment / Furnishings	35.00	1,000.00	600.00	1,000.00
Advertising	-	-	-	-
Publications / Printing	737.90	800.00	880.00	800.00
Postage	128.49	150.00	150.00	150.00
Telephone	5,469.61	6,000.00	5,500.00	6,000.00
Utilities	14,827.47	16,000.00	16,000.00	17,000.00
Computer Software / Support / Maint.	-	250.00	250.00	250.00
Professional Fees	1,684.00	2,000.00	2,000.00	2,000.00
Equipment Loan / Lease Pmts	1,856.69	1,900.00	1,950.00	2,000.00
Maint. of Licensed Vehicles	20,401.29	31,500.00	22,000.00	25,000.00
Maint. of Radios / Vehicular Equip.	1,242.44	2,500.00	2,000.00	2,500.00
Gas / Fuel	6,494.85	7,700.00	9,000.00	9,000.00
Maint. of Movable Equipment	3,182.90	8,000.00	8,000.00	8,000.00
Hand Tools	116.95	600.00	300.00	600.00
Flags	-	500.00	-	-
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	482.75	4,000.00	4,000.00	4,000.00
Turnout Gear	13,735.87	12,000.00	12,000.00	12,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	5,427.29	8,000.00	5,000.00	8,000.00
Blgd. / Grnds. / Train.Facility Maint.	-	1,000.00	500.00	1,000.00
Bldg. / Grnds. Station #2	13,332.02	3,000.00	1,500.00	3,000.00
Transfer to Health Trust	387,333.53	429,255.00	397,880.00	410,070.00
General Operating Expense	2,542.50	3,500.00	2,000.00	3,000.00
Capital Equipment	-	-	-	-
Capital Improvement Projects	-	-	-	-
TOTAL EXPENSES	\$ 1,854,663.03	\$ 1,949,350.00	\$ 1,929,950.00	\$ 2,018,195.00

FIRE PROTECTION TAX FUND

The City of Macomb levies a special tax to cover a portion of the costs associated with the operation of the Macomb Fire Department. The maximum rate allowed by law for this purpose is .075%. The Fire Protection Tax Fund will generate about \$70,000 this year in property and replacement taxes.

Safety Equipment / Uniform Clothing Expense - \$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 \$21,755 will be the final payments on two fire trucks. A new loan agreement was negotiated in 2013, which will be paid off in October, 2018.

FIRE PROTECTION TAX FUND				
Account No. 240				
	FY 16-17	FY 17-18	Re-estimated	FY 18-19
	Actual	Budget	FY 17-18	BUDGET
PROJECTED BEGINNING BALANCE	\$ 29,959.28	\$ 37,388.28	\$ 36,484.95	\$ 43,306.35
REVENUES				
Property Taxes	59,905.60	59,000.00	58,386.40	59,000.00
Replacement Tax	11,219.27	11,000.00	11,985.00	11,000.00
Rural Fire Fees	16,989.63	16,500.00	17,280.00	17,000.00
Interest	181.86	40.00	40.00	20.00
Misc. Receipts	-	-	-	-
INTRA- FUND TRANSFERS IN				
From General Fund	-	-	-	-
TOTAL REVENUES	88,296.36	86,540.00	87,691.40	87,020.00
ITEMS OF EXPENDITURE				
Safety Equip. / Uniform Exp.	16,504.97	15,600.00	15,600.00	15,600.00
Interest Expense - (Fire Truck)	3,924.78	2,035.00	2,035.00	250.00
Capital Outlay - Principal (Fire Truck)	61,340.94	63,235.00	63,235.00	21,505.00
FEMA Grant	-	-	-	-
Self Contained Breathing Apparatus	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	81,770.69	80,870.00	80,870.00	37,355.00
PROJECTED ENDING BALANCE	\$ 36,484.95	\$ 43,058.28	\$ 43,306.35	\$ 92,971.35

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 62,874.33	\$ 66,080.00	\$ 66,080.00	\$ 67,775.00
Salaries - Overtime	84.37	300.00	100.00	100.00
Salaries - Part Time	-	-	-	-
Life / Unemployment Ins.	276.93	250.00	295.00	285.00
Deferred Compensation	-	430.00	-	-
Travel / Training / Continuing Ed.	8,753.70	10,500.00	8,000.00	8,500.00
Association Dues / Memberships	100.00	750.00	205.00	300.00
Office Supplies	575.83	500.00	520.00	500.00
Office Equipment / Furnishings	-	300.00	100.00	300.00
Advertising	82.50	300.00	160.00	300.00
Publications / Printing	950.51	900.00	900.00	900.00
Postage	400.00	350.00	400.00	350.00
Telephone	1,010.06	1,100.00	1,000.00	1,100.00
Computer Software / Support / Maint.	-	200.00	50.00	200.00
Professional Fees	-	100.00	50.00	100.00
Gas / Fuel	-	-	-	-
Transfer to Health Trust	11,231.97	11,630.00	11,515.00	11,750.00
General Operating Expense	2,206.17	2,200.00	3,000.00	3,000.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 88,546.37	\$ 95,890.00	\$ 92,375.00	\$ 95,460.00

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

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

Capital Improvement - This budget has no planned improvements.

POLICE DEPARTMENT

Account No. 100-145

ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 1,746,722.32	\$ 1,861,390.00	\$ 1,735,200.00	\$ 1,703,500.00
Salaries - Overtime	243,283.19	320,000.00	225,000.00	250,000.00
Salaries - Part Time	5,642.00	10,000.00	7,500.00	10,000.00
Life / Unemployment Ins.	8,426.09	7,930.00	9,840.00	9,150.00
Deferred Compensation	11,617.71	11,450.00	11,450.00	12,250.00
Safety Equip. / Uniform Exp.	53,273.10	55,000.00	55,000.00	53,000.00
Travel / Training / Continuing Ed.	26,391.10	50,000.00	50,000.00	45,000.00
Assoc. Dues and Memberships	935.00	1,200.00	1,200.00	1,200.00
Office Supplies	2,655.58	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	601.17	2,500.00	2,500.00	1,500.00
Advertising	-	200.00	200.00	200.00
Publications / Printing	7,877.59	9,500.00	6,000.00	8,000.00
Postage	841.60	900.00	1,200.00	1,200.00
Telephone	13,748.98	14,000.00	14,750.00	15,000.00
Utilities	12,871.44	15,000.00	13,300.00	14,100.00
Computer Software / Support / Maint.	2,705.50	6,500.00	6,500.00	6,500.00
Mobile Data Computer Exp. / Purch.	7,119.89	8,000.00	7,000.00	7,500.00
Professional Fees / Services	5,644.50	3,000.00	4,700.00	3,000.00
Equipment Loan / Lease Pmts.	4,969.19	5,500.00	5,700.00	5,500.00
911 Comm. Center Pmt.	302,000.03	295,000.00	295,835.00	298,860.00
Maint. of Licensed Vehicles	43,363.47	45,000.00	25,000.00	35,000.00
Maint. of Radios / Vehicular Equip.	17,170.01	17,000.00	9,000.00	11,000.00
Gas / Fuel	27,980.13	33,000.00	30,000.00	31,650.00
K-9 Unit Expenses	788.17	1,500.00	1,000.00	1,000.00
D.A.R.E.	1,201.07	1,300.00	1,300.00	1,300.00
Firing Range	8,657.49	9,000.00	9,000.00	9,500.00
Bldg. / Grounds Fixed Equip. Maint.	8,728.01	10,600.00	10,000.00	8,500.00
Tow Expense	24,187.56	29,000.00	25,000.00	25,000.00
Transfer to Health Trust	459,312.01	496,800.00	459,030.00	431,325.00
General Operating Expenses	4,631.17	3,600.00	2,000.00	3,600.00
Capital Equipment	-	-	-	-
Capital Improvement Projects	-	-	-	-
TOTAL EXPENSES	\$ 3,053,345.07	\$ 3,326,870.00	\$ 3,027,205.00	\$ 3,006,335.00

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

Capital Equip. - \$76,900 is being requested for the purchase and set-up of two replacement vehicles.

POLICE PROTECTION TAX FUND												
Account No. 250												
			FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET			
PROJECTED BEGINNING BALANCE	\$		78,236.49	\$		77,483.49	\$		75,264.31	\$		80,145.31
REVENUES												
Property Taxes			59,905.60			59,000.00			58,391.00			59,000.00
Replacement Tax			11,219.27			11,219.00			11,985.00			11,500.00
Interest			467.86			5.00			5.00			5.00
Vehicle Trade In			7,000.00			-			7,000.00			7,000.00
Misc. Receipts			-			-			-			-
TOTAL REVENUES			78,592.73			70,224.00			77,381.00			77,505.00
ITEMS OF EXPENDITURE												
Capital Equipment			80,983.91			57,000.00			57,000.00			57,000.00
Vehicle Maintenance			581.00			-			-			-
Maint. of Radio / Veh. Equipment			-			15,500.00			15,500.00			15,500.00
Mobile Laptop Computers			-			8,800.00			-			4,400.00
TOTAL EXPENSES			81,564.91			81,300.00			72,500.00			76,900.00
PROJECTED ENDING BALANCE	\$		75,264.31	\$		66,407.49	\$		80,145.31	\$		80,750.31

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 7,499.96	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life / Unemployment Ins.	68.52	75.00	60.00	60.00
Deferred Compensation	74.88	75.00	75.00	75.00
Assoc. Dues and Memberships	-	-	-	-
Travel / Training / Continuing Ed.	1,579.94	1,600.00	1,605.00	1,800.00
Office Supplies	107.84	300.00	300.00	300.00
Office Equipment / Furnishings	39.99	50.00	50.00	50.00
Telephone	240.00	240.00	240.00	240.00
Comp. Software / Support / Maint.	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	\$ 9,611.13	\$ 9,840.00	\$ 9,830.00	\$ 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 housing maintenance inspector course.

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

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

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

Plumbing Inspections - This budget includes \$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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 190,534.25	\$ 201,660.00	\$ 189,000.00	\$ 169,000.00
Salaries - Overtime	2,586.55	1,000.00	100.00	1,000.00
Salaries - Part Time	40,183.76	53,165.00	57,200.00	89,230.00
Life / Unemployment Ins.	1,707.79	1,510.00	1,830.00	2,135.00
Deferred Compensation	990.22	815.00	980.00	755.00
Safety Equip. / Uniform Exp.	161.22	250.00	250.00	250.00
Travel / Training / Continuing Ed.	1,939.94	4,500.00	3,000.00	4,500.00
Assoc. Dues and Memberships	-	700.00	700.00	700.00
Employment Contracts	7,500.00	9,430.00	14,545.00	5,000.00
Engineering (Plats-Sub Review/Insp.)	402.00	2,000.00	1,300.00	2,000.00
Office Supplies	1,532.80	2,450.00	2,450.00	2,200.00
Office Equipment / Furnishings	114.40	250.00	310.00	500.00
Advertising	1,063.11	2,500.00	2,600.00	2,200.00
Publications / Printing	1,538.89	1,500.00	1,500.00	1,500.00
Postage	2,567.22	2,000.00	2,000.00	1,800.00
Telephone	5,023.33	5,100.00	5,000.00	5,400.00
Computer Software / Support / Maint.	299.00	1,000.00	500.00	1,000.00
Professional Fees - Filings, Background Cks.	3,082.50	3,500.00	3,575.00	3,695.00
Plumbing Inspections	15,750.00	18,000.00	19,545.00	20,000.00
Mowing Contract	9,700.00	12,000.00	8,850.00	12,000.00
McDonough Co. GIS Center Contr.	31,825.00	32,315.00	32,625.00	33,000.00
Special Projects	-	-	-	-
Maint. of Licensed Vehicles	3,119.04	3,000.00	3,000.00	3,000.00
Maint. of Radios / Vehicular Equip.	-	-	-	-
Gas / Fuel	2,073.02	2,310.00	2,425.00	2,560.00
Transfer to Health Trust	68,007.73	81,200.00	78,500.00	67,635.00
General Operating Expenses	127.58	200.00	200.00	200.00
Emergency Relief	318.26	500.00	500.00	500.00
Capital Equipment	-	-	-	-
TOTAL EXPENSES	\$ 392,147.61	\$ 442,855.00	\$ 432,485.00	\$ 431,760.00

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 \$50,000 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 - This is a required amount as per agreement reached with the school district in exchange for the extension of the downtown TIF and creation of the new West Side TIF. All other taxing bodies are included in this agreement.

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

DOWNTOWN TIF FUND

Account No. 305

		FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
REVENUES					
PROJECTED BEGINNING BALANCE	\$	92,405.95	\$ 92,180.95	\$ 99,756.56	\$ 61,788.56
TIF Property Tax Increment		203,630.72	203,000.00	195,289.00	195,000.00
TIF Property Tax Surplus		8,935.12	8,900.00	9,220.00	9,200.00
Interest		684.66	50.00	50.00	25.00
West Central ILL Arts Center Repay.		4,416.72	4,415.00	4,415.00	4,415.00
Misc Receipts		1,500.00	1,000.00	1,500.00	1,500.00
TOTAL REVENUES		219,167.22	217,365.00	210,474.00	210,140.00
INTRA - FUND TRANSFERS IN					
From West Side TIF		-	-	-	50,000.00
TOTAL TRANSFERS IN		-	-	-	50,000.00
ITEMS OF EXPENDITURE					
Salaries - Part Time		11,524.28	17,159.00	11,700.00	12,410.00
Life / Unemployment Ins.		145.48	150.00	150.00	215.00
Professional Services Contract		-	-	-	-
Engineering		-	1,000.00	-	1,000.00
Advertising / Marketing		-	500.00	-	500.00
Downtown Beautification		4,206.44	5,000.00	3,000.00	5,000.00
Postage		-	-	-	-
Telephone		-	-	-	-
Professional Fees		-	-	5,000.00	-
Travel / Training / Continuing Ed.		139.15	1,900.00	1,800.00	1,900.00
Professional Dues		650.00	650.00	650.00	650.00
Maint. of Licensed Vehicle		-	-	160.00	-
Dwnn. Sidewalk / Curb Repair / Replace.		-	-	-	-
Land Acquisition / Demo.		-	-	-	-
Property Redevelopment		-	-	-	80,000.00
Bldgs. / Grnds. / Fixed Equip. Maint.		2,391.93	2,500.00	1,500.00	2,500.00
General Operating Expense		36.33	100.00	200.00	100.00
Historic District Study		-	-	-	-
Surplus Tax Payment - Reserve		77,723.00	89,000.00	79,282.00	89,000.00
TOTAL EXPENSES		96,816.61	117,959.00	103,442.00	193,275.00
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	35,000.00	35,000.00	-
To Downtown Renovation Grant Program		25,000.00	50,000.00	50,000.00	50,000.00
To Downtown Development Office		45,000.00	50,000.00	50,000.00	52,000.00
TOTAL TRANSFERS OUT		115,000.00	145,000.00	145,000.00	112,000.00
PROJECTED ENDING BALANCE	\$	99,756.56	\$ 46,586.95	\$ 61,788.56	\$ 16,653.56

WEST SIDE TIF

This TIF was created in December, 2009.

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

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

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

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

This years budget contains a \$50,000 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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 54,627.07	\$ 25,935.07	\$ 78,594.22	\$ 52,072.79
Lamoine Project Reserve		\$ 35,000.00	\$ 35,000.00	\$ 70,000.00
REVENUES				
TIF Property Tax Increment	57,764.98	57,000.00	66,844.12	66,850.00
TIF Property Tax Surplus	826.26	800.00	537.45	500.00
Interest	318.58	25.00	25.00	15.00
Misc Receipts	2,262.05	-	-	-
TOTAL REVENUES	61,171.87	57,825.00	67,406.57	67,365.00
INTRA - FUND TRANSFERS IN				
From Dwnth. TIF	35,000.00	35,000.00	35,000.00	-
TOTAL TRANSFERS IN	35,000.00	35,000.00	35,000.00	-
ITEMS OF EXPENDITURE				
Utilities	3,611.57	3,500.00	7,100.00	7,500.00
Community Special Project	-	20,000.00	-	-
Bldgs. / Grnds. / Fixed Equip. Maint.	5,093.60	4,500.00	4,500.00	5,000.00
Chandler Park Electrical	2,280.45	3,500.00	7,225.00	2,000.00
Chandler Park Misc.	798.82	2,500.00	700.00	1,500.00
Mummert Property	20,000.00	20,000.00	20,000.00	20,000.00
Lamoine Hotel Project - Facade Only	-	-	50,000.00	-
Lamoine Hotel Bond Payment	-	-	-	-
General Operating Expense	-	-	500.00	500.00
Surplus Tax Payments	5,420.28	5,500.00	3,903.00	5,500.00
TOTAL EXPENSES	37,204.72	59,500.00	93,928.00	42,000.00
INTRA-FUND TRANSFERS OUT				
To Downtown TIF Fund	-	-	-	50,000.00
Lamoine Project Reserve	(35,000.00)	(70,000.00)	(70,000.00)	(70,000.00)
	held for loan pymt.	held for loan pymt.	held for loan pymt.	held for loan pymt.
PROJECTED ENDING BALANCE	\$ 78,594.22	\$ 59,260.07	\$ 52,072.79	\$ 27,437.79

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												
			FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET			
PROJECTED BEGINNING BALANCE	\$		47,825.16	\$		34,825.16	\$		34,825.16	\$		18,945.16
REVENUES												
INTRA-FUND TRANSFERS IN												
From Dwntrn TIF			25,000.00			50,000.00			50,000.00			50,000.00
TOTAL REVENUE			25,000.00			50,000.00			50,000.00			50,000.00
ITEMS OF EXPENDITURE												
Façade Grants			38,000.00			70,000.00			65,880.00			60,000.00
TOTAL EXPENSES			38,000.00			70,000.00			65,880.00			60,000.00
PROJECTED ENDING BALANCE	\$		34,825.16	\$		14,825.16	\$		18,945.16	\$		8,945.16

DOWNTOWN DEVELOPMENT OFFICE

The Downtown Development Office 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, Summer Concert Series and new for this year is a Small Business Competition.

DOWNTOWN DEVELOPMENT OFFICE					
Account No. 309					
		FY 16-17		FY 17-18	
		Actual		Budget	
				Re-estimated	
				FY 17-18	
					FY 18-19
					BUDGET
PROJECTED BEGINNING BALANCE	\$	7,784.44	\$	6,032.44	\$
				7,331.41	\$
					9,955.41
REVENUES					
Farmer's Market Income	\$	1,310.00	\$	1,000.00	\$
Small Business Competition Donations		-		-	
Misc. Receipts		110.00		84.00	
TOTAL REVENUES		1,420.00		1,000.00	
				919.00	6,500.00
INTRA-FUND TRANSFERS IN					
From Downtown TIF		45,000.00		50,000.00	
From Hotel / Motel Tax		32,000.00		32,000.00	
TOTAL TRANSFERS IN		77,000.00		82,000.00	
				82,000.00	75,000.00
ITEMS OF EXPENDITURE					
Salaries		35,585.55		38,305.00	
Life Unemployment Insurance		301.45		265.00	
Deferred Compensation		-		-	
Office Supplies		1,104.00		1,000.00	
Printing / Publications		603.60		300.00	
Advertising / Marketing		474.68		1,000.00	
Postage		699.33		200.00	
Telephone		378.77		400.00	
Travel / Training / Continuing Ed.		1,831.20		2,000.00	
Association Dues / Membership Fees		218.00		250.00	
General Operating Expense		308.87		1,000.00	
Farmer's Market Expense		2,737.66		2,000.00	
Small Business Competition Expense		-		-	
Summer Concert Series / Brown Bag		3,571.66		2,500.00	
Dickens / Polar Express		4,513.89		5,500.00	
Elf on the Shelf		-		200.00	
Moon Over Macomb		1,185.44		1,500.00	
Park & Cruise		2,894.99		2,700.00	
Fashion Week		-		-	
Transfer to Health Insurance		22,463.94		23,255.00	
TOTAL EXPENSES		78,873.03		80,295.00	
				80,295.00	90,445.00
PROJECTED ENDING BALANCE	\$	7,331.41	\$	6,657.44	\$
				9,955.41	\$
					1,010.41

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 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$		17,352.29	\$	16,342.29	\$	16,419.97	\$	14,419.97
REVENUES									
Sculpture Sponsorships/Donations	\$		10,550.00		10,000.00		10,000.00		10,000.00
Artist Entry Fees			25.00		500.00		-		-
INTRA-FUND TRANSFERS IN									
From Dwnth TIF			-		-		-		-
TOTAL REVENUE			10,575.00		10,500.00		10,000.00		10,000.00
ITEMS OF EXPENDITURE									
Sculpting Downtown Macomb			11,507.32		12,000.00		12,000.00		12,000.00
TOTAL EXPENSES			11,507.32		12,000.00		12,000.00		12,000.00
PROJECTED ENDING BALANCE	\$		16,419.97	\$	14,842.29	\$	14,419.97	\$	12,419.97

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	96,329.83	\$ 111,429.83	\$111,553.24	\$108,588.24
Interest on Fund Balance		409.00	175.00	175.00	125.00
Interest on Loans		726.88	220.00	260.00	210.00
Loan Principal Repayments		14,252.53	2,160.00	4,370.00	1,025.00
TOTAL REVENUES		15,388.41	2,555.00	4,805.00	1,360.00
ITEMS OF EXPENDITURE					
Professional Fees		165.00	-	-	-
Loan Disbursements		-	-	7,770.00	-
TRANSFERS OUT					
To Community Development		-	-	-	-
TOTAL EXPENSES		165.00	-	7,770.00	-
PROJECTED ENDING BALANCE	\$	111,553.24	\$ 113,984.83	\$ 108,588.24	\$ 109,948.24

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.

CDAP REVOLVING LOAN FUND							
Account No. 325							
SOURCE OF FUNDS		FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	280,006.81	\$	36,926.81	\$	36,758.92	\$ 7,727.89
Interest on Fund Balance		321.09		385.00		40.00	30.00
Interest on Loans		3,613.80		4,850.00		5,175.00	4,870.00
Loan Principal Repayments		17,927.22		20,945.00		40,928.97	30,775.00
TOTAL REVENUES		21,862.11		26,180.00		46,143.97	35,675.00
TRANSFERS IN							
ITEMS OF EXPENDITURE							
Misc. Expenses		-		-		-	-
Loan Disbursements		40,000.00		-		45,000.00	-
Uncollected Debt		-		-		-	-
Professional Fees		110.00		-		175.00	-
SUB-TOTAL EXPENDITURES		40,110.00		-		45,175.00	-
TRANSFERS OUT							
To Community Improvement Fund		225,000.00		-		30,000.00	-
TOTAL EXPENDITURES		265,110.00		-		75,175.00	-
PROJECTED ENDING BALANCE	\$	36,758.92	\$	63,106.81	\$	7,727.89	\$ 43,402.89

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 include work on North Randolph Street from Calhoun Street to University Drive.

\$175,000 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.

\$50,000 is budgeted for seal coating.

\$10,000 is budgeted for crack sealing.

\$50,000 is budgeted for pedestrian safety improvements.

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 \$75,000 transfer is being made to the Water fund for the water main replacement in the southeast section of Macomb.

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,859,268.68	\$ 1,964,736.68	\$ 1,993,071.47	\$ 91,256.47
Reserve	151,000.00	151,000.00	151,000.00	151,000.00
REVENUES				
Sales Tax Referendum	1,762,690.51	1,730,000.00	1,640,000.00	1,620,000.00
Safe Routes to School Program	-	-	-	-
Interest	5,447.00	500.00	500.00	250.00
Misc Receipts	184,230.50	36,847.00	41,720.00	-
TOTAL REVENUES	1,952,368.01	1,767,347.00	1,682,220.00	1,620,250.00
TRANSFERS IN				
From Special Fund 729- Candy Ln.	-	600,000.00	600,000.00	-
ITEMS OF EXPENDITURE				
Professional Fees	3,150.00	2,800.00	5,150.00	5,150.00
Concrete	32,332.92	35,000.00	40,000.00	35,000.00
Asphalt	4,501.82	15,000.00	10,000.00	15,000.00
Emulsion Oil	30,067.42	48,000.00	48,000.00	48,000.00
Sand / Rock	34,943.90	38,000.00	34,000.00	38,000.00
Pipe / Culverts / Grates / Inlets / Manholes	22,096.34	24,000.00	28,000.00	24,000.00
Street Striping / Paint	10,881.60	15,000.00	15,000.00	15,000.00
Sidewalk Replace. Program - shared	258.98	15,000.00	2,000.00	15,000.00
Safe Routes to School Program	-	-	-	-
Seal Coating	-	50,000.00	11,000.00	50,000.00
Crack Sealing	-	50,000.00	9,750.00	10,000.00
University Drive	47,793.00	-	-	-
Traffic Signal Replacement	11,863.81	-	-	-
Adams Street Project	43,279.20	-	1,315.00	-
Glenwood Park Water Main	249,979.90	-	-	-
Prairie Ave.,(Jackson to Carroll)	123,276.40	-	-	-
Hickory Bow Culvert	10,450.06	-	-	-
Woodland Estates - Concrete	255,625.50	-	-	-
Pearl Street - Culvert Rebuild	27,468.95	-	-	-
Unspecified Projects	13,123.62	-	-	-
Infra. Street Specified Projects	49,534.30	1,180,702.00	1,871,080.00	420,000.00
Infrastructure Bond / Int. Pymts.	602,937.50	598,740.00	598,740.00	603,000.00
Pedestrian Safety Improvements	-	-	-	50,000.00
TOTAL EXPENSES	1,573,565.22	2,072,242.00	2,674,035.00	1,328,150.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
To Water Fund	-	-	-	75,000.00
To Sewer Fund	175,000.00	-	-	-
INTRA- FUND TRANSFERS OUT				
To Downtown Revitalization	20,000.00	1,400,000.00	1,460,000.00	-
To Candy Lane Project 729	-	-	-	-
TOTAL TRANSFERS OUT	245,000.00	1,450,000.00	1,510,000.00	125,000.00
ENDING BALANCE	2,144,071.47	960,841.68	242,256.47	409,356.47
LESS RESERVE	151,000.00	151,000.00	151,000.00	151,000.00
PROJECTED ENDING BALANCE	\$ 1,993,071.47	\$ 809,841.68	\$ 91,256.47	\$ 258,356.47

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	79,912.22	\$ -	\$ (2,408.37)	\$ (2,308.37)
REVENUES					
Misc Receipts		-	-	100.00	-
TRANSFERS IN					
From Sales Tax Infrastructure		20,000.00	1,400,000.00	1,460,000.00	-
TOTAL REVENUES		20,000.00	1,400,000.00	1,460,100.00	-
ITEMS OF EXPENDITURE					
Downtown Project		102,320.59	1,400,000.00	1,460,000.00	-
TOTAL EXPENSES		102,320.59	1,400,000.00	1,460,000.00	-
PROJECTED ENDING BALANCE	\$	(2,408.37)	\$ -	\$ (2,308.37)	\$ (2,308.37)

SPECIAL PROJECT FUND - CANDY LANE

There will be no activity in this fund for this budget.

SPECIAL PROJECT FUND-CANDY LANE									
Account No. 729									
			FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	857,799.00	\$	640,288.00	\$	640,292.00	\$	30,582.00	
REVENUES									
Misc. Receipts		-		-		-		-	
SUB-TOTAL REVENUES		-		-		-		-	
INTRA- FUND TRANSFERS IN									
From Infrastructure Sales Tax		-		-		-		-	
TOTAL REVENUES		-		-		-		-	
ITEMS OF EXPENDITURE									
Construction/Engineering		44,240.75		-		7,410.00		-	
Sidewalk South of Grant		173,266.25		-		2,300.00		-	
Water Main Replacement		-		-		-		-	
TOTAL EXPENSES		217,507.00		-		9,710.00		-	
TRANSFERS OUT									
Transfers Out to Infrastructure Sales Tax		-		600,000.00		600,000.00		-	
PROJECTED ENDING BALANCE	\$	640,292.00	\$	40,288.00	\$	30,582.00	\$	30,582.00	

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;

\$27,500 from the Garbage Fund to help off set salaries related to the yard waste site.

\$405,000 from the Motor Fuel Tax Fund for labor, equipment and materials for street activities.

\$116,051 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.

\$649,535 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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Replacement Taxes	14,878.94	14,000.00	15,894.00	15,000.00
Telecommunications Taxes	295,413.22	264,130.00	260,000.00	247,000.00
State Highway Maint.	5,945.23	5,950.00	6,110.00	4,240.00
Sale of Materials	100.00	-	-	-
Sale of Fuel-outside vendors	190,254.31	190,520.00	219,890.00	230,885.00
Sale of Fuel-internal usage	80,000.07	101,880.00	99,925.00	104,930.00
Misc. Receipts	19,259.51	2,000.00	3,800.00	2,000.00
SUBTOTAL	605,851.28	578,480.00	605,619.00	604,055.00
INTRA-FUND TRANSFERS IN				
From General Corp.	190,794.87	177,575.00	66,476.00	40,279.00
From Sales Tax Infrastructure	-	-	-	-
TRANSFERS IN				
From MFT	545,000.00	545,000.00	516,200.00	405,000.00
From Garbage Fund	27,500.00	27,500.00	27,500.00	27,500.00
From Water Revenue Funds	637,230.00	646,475.00	646,475.00	649,535.00
From Sewer Revenue Funds	73,700.00	64,430.00	64,430.00	116,051.00
INTRA- FUND TRANSFERS OUT				
To General Fund	-	-	-	-
TOTAL REVENUES / EXPENDITURES	\$ 2,080,076.15	\$ 2,039,460.00	\$ 1,926,700.00	\$ 1,842,420.00

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 Operations Division for employee and equipment from \$545,000 down to \$405,000 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 utilize 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 Equipment - There is no capital equipment budgeted for this fiscal year through this fund. There will be a purchase for this department for a trailer mounted hydro vac funded through the Equipment Replacement Fund of \$80,000.

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
Salaries - Regular	\$ 858,792.58	\$ 849,435.00	\$ 823,600.00	\$ 851,200.00
Salaries - Overtime	23,902.65	34,000.00	34,000.00	34,000.00
Salaries - Part time	15,482.63	20,000.00	20,000.00	20,000.00
Life / Unemployment Ins.	5,481.76	4,985.00	5,850.00	5,800.00
Deferred Compensation	4,597.94	4,760.00	4,700.00	5,100.00
Safety Equip. / Uniform Exp.	5,241.06	10,000.00	12,000.00	12,000.00
Travel / Training / Continuing Ed.	2,652.60	5,000.00	9,000.00	7,000.00
Drug and Alcohol Testing	1,136.00	1,140.00	1,140.00	1,140.00
Assoc. Dues and Memberships	1,110.00	860.00	1,130.00	1,000.00
Engineering - Incidental	-	1,000.00	-	1,000.00
Office Supplies	1,329.19	1,200.00	1,150.00	1,000.00
Office Equipment / Furnishings	700.51	800.00	1,050.00	500.00
Advertising	145.88	1,000.00	500.00	250.00
Publications / Printing	860.28	500.00	800.00	800.00
Postage	190.13	300.00	300.00	300.00
Telephone	6,746.06	10,200.00	6,000.00	6,200.00
Utilities	10,407.17	12,000.00	11,000.00	12,720.00
Computer Software / Support / Maint.	1,600.00	400.00	700.00	700.00
Professional Fees	605.00	800.00	4,000.00	800.00
Street Lighting Electric	139,042.68	145,000.00	111,200.00	-
Street Lighting Upgrades / Maint.	1,362.04	2,500.00	7,000.00	2,000.00
Weed and Mosquito Spray	1,893.98	4,000.00	4,000.00	2,000.00
Equipment Loan / Lease Payments	2,306.69	2,375.00	2,400.00	2,400.00
Maint. of Licensed Vehicles	41,766.30	35,000.00	35,000.00	40,000.00
Maint. Radios / Vehicular Equip.	2,440.36	1,500.00	1,500.00	1,500.00
Gas / Fuel - Bulk Purchase	281,500.07	321,200.00	329,250.00	347,360.00
Gas / Fuel - Dept. Use	36,216.97	39,820.00	42,000.00	44,310.00
Maint. of Movable Equip.	32,333.22	30,000.00	30,000.00	30,000.00
Hand Tools / Small Equip.	6,473.12	8,000.00	7,000.00	7,000.00
Traffic Control Signage - Hardware	4,049.70	5,000.00	5,000.00	5,000.00
Tree Planting, Care / Maint. / Forester	17,958.85	18,000.00	10,000.00	6,000.00
Snow Removal Contract	18,000.00	18,000.00	12,000.00	10,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	14,236.76	8,500.00	9,000.00	8,000.00
Transfer to Health Trust	318,994.77	337,185.00	289,430.00	280,340.00
General Operating Expense	12,456.05	25,000.00	15,000.00	15,000.00
General Operating Exp. - Underground	61,152.32	80,000.00	80,000.00	80,000.00
Capital Improvements	-	-	-	-
Capital Equipment	146,910.83	-	-	-
TOTAL EXPENSES	\$ 2,080,076.15	\$ 2,039,460.00	\$ 1,926,700.00	\$ 1,842,420.00

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

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

There is \$80,000 budgeted to purchase a trailer mounted hydro excavator for the Operations Division .

EQUIPMENT REPLACEMENT FUND												
Account No. 726												
			FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET			
PROJECTED BEGINNING BALANCE	\$		500,000.00	\$		500,000.00	\$		500,000.00	\$		500,000.00
REVENUES												
INTRA - FUND TRANSFERS IN												
From General Fund			-			-			-			-
TOTAL REVENUES			-			-			-			-
ITEMS OF EXPENDITURE												
Capital Equipment			-			-			-			80,000.00
TOTAL EXPENSES			-			-			-			80,000.00
PROJECTED ENDING BALANCE	\$		500,000.00	\$		500,000.00	\$		500,000.00	\$		420,000.00

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 \$55,287 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$27,500 to the Operations Dept. to help offset part of the Public Works' salaries related to the yard waste site.

The garbage charge will increase from \$18.26 to \$19.26 per month reflecting a \$1.00 per month rate increase with this budget.

GARBAGE COLLECTION/DISPOSAL FUND								
Account No. 210								
		FY 16-17		FY 17-18		Re-estimated		FY 18-19
		Actual		Budget		FY 17-18		BUDGET
PROJECTED BEGINNING BALANCE	\$	68,118.37	\$	52,453.37	\$	39,189.28	\$	9,446.28
REVENUES								
Replacement Taxes		29,757.87		29,000.00		31,788.00		31,000.00
Interest		327.00		25.00		25.00		15.00
Various WM Stickers, Resale		3,330.00		3,000.00		3,000.00		2,400.00
Misc. Receipts		2,454.00		2,000.00		650.00		600.00
Monthly Fees		897,848.66		897,900.00		888,000.00		936,036.00
TOTAL REVENUES		933,717.53		931,925.00		923,463.00		970,051.00
ITEMS OF EXPENDITURE								
Salaries - Part Time		11,553.13		12,135.00		12,135.00		12,135.00
FICA		896.47		930.00		930.00		930.00
Employee Insurance		146.32		140.00		140.00		210.00
Telephone		464.46		470.00		400.00		450.00
Contracts - Garbage Collection		591,317.55		592,950.00		590,515.00		593,352.00
Recycling		191,114.11		191,477.63		190,885.00		191,880.00
Yard Waste - "No Sticker"		49,789.68		35,632.28		35,810.00		36,350.00
Contr. To WIRC - Paint / Elec. Recycling		7,750.00		8,000.00		8,000.00		8,160.00
Maint. of Moveable Equip.		12,547.06		15,000.00		15,000.00		15,000.00
Various WM Stickers, Purchase		3,125.00		3,000.00		3,000.00		2,400.00
Yard Waste Center Operations		13,869.98		13,000.00		13,000.00		21,000.00
Bld. / Grnds. / Fixed Equip. Maint.		321.61		500.00		500.00		500.00
General Operating Expense		1,688.25		3,000.00		500.00		500.00
TOTAL EXPENSES		884,583.62		876,234.90		870,815.00		882,867.00
INTRA-FUND TRANSFERS OUT								
To IT Fund		-		-		-		-
To Operations Div.-Salaries PW		27,500.00		27,500.00		27,500.00		27,500.00
To General Corp.-Admin. B.O.		50,563.00		54,891.00		54,891.00		55,287.00
TOTAL TRANSFERS OUT		78,063.00		82,391.00		82,391.00		82,787.00
PROJECTED ENDING BALANCE	\$	39,189.28	\$	25,752.47	\$	9,446.28	\$	13,843.28

WATER FUND

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

\$2,280,910 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

\$66,827 to the IMRF Fund for the seven employees paid from Operations

\$10,000 to the IT Fund

\$485,620 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 and includes the 4th and final loan repayments (\$106,250) to repay the FY 14-15 \$425,000 loan that funded Phase 1 of the South Water Tower Painting

\$68,923 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$649,535 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 includes a increase in the debt service fee of \$2.00. The fee will go from \$3.00 to \$5.00 per month.

A percent increase on the water user fee is not included in this budget.

WATER FUND REVENUES

Account No. 500

		FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	757,015.01	\$ 1,034,415.68	\$ 1,063,532.55	\$ 810,365.05
REVENUES					
Interest		990.51	500.00	1,000.00	500.00
Water Tower Painting Loan		183,800.10	-	-	-
User Fee Collections		3,368,320.40	3,340,000.00	3,248,000.00	3,248,000.00
Service Fees		1,160.00	500.00	3,000.00	500.00
Debt Service Fee		133,646.46	206,500.00	193,060.00	324,270.00
Meter Maint. / Repair Fees		86,482.80	85,000.00	85,000.00	85,000.00
Other Receipts		127,659.52	105,000.00	99,000.00	95,000.00
TOTAL REVENUES		3,902,059.79	3,737,500.00	3,629,060.00	3,753,270.00
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		121.29	115.00	115.00	116.00
Infra Structure Sales Tax (1%)		-	-	-	75,000.00
TOTAL BUDGETED REVENUES		4,002,181.08	3,837,615.00	3,729,175.00	3,928,386.00
INTRA- FUND TRANSFERS OUT					
To Water O & M		1,897,538.83	2,162,105.00	1,998,082.00	2,280,910.00
To Bond and Interest Fund		439,380.00	480,362.50	480,364.00	481,800.00
To Water Sick and Vacation		6,049.71	-	-	-
To Water Infrastructure Grant Fund		-	-	230,000.00	-
TRANSFERS OUT					
To Gen. Corp.		575,240.00	488,586.50	488,586.50	485,619.75
To IMRF		57,500.00	60,000.00	60,000.00	66,827.00
To IT Fund		10,000.00	10,000.00	10,000.00	10,000.00
To Insurance and Tort Judgments		72,725.00	68,835.00	68,835.00	68,923.00
To Operations Division		637,230.00	646,475.00	646,475.00	649,535.00
TOTAL TRANSFERS OUT		3,695,663.54	3,916,364.01	3,982,342.50	4,043,614.75
PROJECTED ENDING BALANCE	\$	1,063,532.55	\$ 955,666.67	\$ 810,365.05	\$ 695,136.30

WATER FUND

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

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

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

Building and Grounds - There is \$5,500 included for water tower painting.

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

Capital Improvement Projects - There is \$65,000 for a R/O 2nd stage pump and motor as well as a R/O main drive pump and motor.

SE Water Main Replacement - There is \$400,000 included for the replacement of approximately 8 blocks of cast iron water main located in parts of Franklin Street and Beverly Av.

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 1,897,538.83	\$ 2,162,105.00	\$ 1,998,082.00	\$ 2,280,910.00
ITEMS OF EXPENDITURE				
Salaries - Regular - Treatment	\$ 318,649.98	\$ 352,475.00	\$ 325,900.00	\$ 364,950.00
Salaries - Overtime - Treatment	31,144.43	45,000.00	45,000.00	45,000.00
Salaries - Part Time - Treatment	1,974.38	10,000.00	2,542.00	-
IMRF	42,161.91	41,265.00	41,265.00	43,375.00
FICA	26,346.43	30,390.00	29,140.00	32,125.00
Life / Unemployment Ins.	1,963.56	2,080.00	2,400.00	2,550.00
Deferred Compensation	947.14	970.00	1,005.00	1,035.00
Safety Equip. / Uniform Exp. - Treatment	3,535.26	5,000.00	5,000.00	5,000.00
Travel / Training / Cont. Ed. - Treatment	903.23	2,000.00	800.00	2,000.00
Drug and Alcohol Testing	636.75	615.00	615.00	615.00
Assoc. Dues and Memberships	797.40	1,000.00	600.00	1,000.00
Engineering - Incidental	1,896.50	2,000.00	2,600.00	2,000.00
Office Supplies	888.17	1,000.00	500.00	1,000.00
Office Equipment / Furnishings	946.85	1,000.00	500.00	1,000.00
Advertising	1,013.15	1,500.00	1,100.00	1,100.00
Publications / Printing	743.00	1,500.00	1,500.00	1,500.00
Postage	2,056.85	2,000.00	2,000.00	2,000.00
Telephone	6,150.43	6,500.00	6,000.00	6,200.00
Utilities	168,896.08	180,000.00	180,000.00	180,000.00
Computer Software / Support / Maint.	4,347.90	5,000.00	5,000.00	5,000.00
Professional Fees	12,893.02	20,000.00	30,000.00	20,000.00
Equipment Loan / Lease	934.26	910.00	1,000.00	900.00
Dam Inspection / Repair	-	2,000.00	1,800.00	-
Meter Upgrade / Repair / Supply	195,276.88	200,000.00	200,000.00	200,000.00
Maint. of Licensed Vehicles - Treatment	1,634.18	1,500.00	1,500.00	1,500.00
Maint. of Radio / Vehicular Equip.	400.00	500.00	500.00	500.00
Gas / Fuel - Treatment	1,971.82	2,750.00	1,500.00	1,585.00
JULIE Expense	2,192.47	2,500.00	2,500.00	2,500.00
Maint. of Movable Equipment - Treatment	1,319.51	3,000.00	3,000.00	3,000.00
Hand Tools / Small Equip. - Treatment	981.73	2,000.00	2,500.00	2,000.00
Chemicals	365,721.50	450,000.00	450,000.00	450,000.00
Chemical Equipment / Repairs	28,023.27	25,000.00	25,000.00	25,000.00
Chemicals / Pool	-	-	-	5,000.00
Lab Tests and Equipment	30,740.47	30,000.00	40,000.00	40,000.00
Sludge Disposal	63,594.04	65,000.00	65,000.00	65,000.00
Bldg. / Grnds. / Fixed Equip. - Treatment	126,385.35	214,000.00	180,000.00	135,500.00
Transfer to Health Trust	129,600.38	139,150.00	141,815.00	152,475.00
Scada System Upgrade / Maint.	9,197.68	10,000.00	20,000.00	10,000.00
Facility Plan Eng.	-	75,000.00	75,000.00	-
PALL Membrane System Parts	3,258.72	7,500.00	-	-
Greenleaf Filtration System	-	-	-	-
SE Water Main Replacement	-	-	25,000.00	400,000.00
Flex Net	-	-	-	-
Water Tower Painting	197,512.20	-	-	-
General Operating Expense	14,825.82	20,000.00	3,500.00	3,500.00
Capital Equipment	-	-	-	-
Capital Improvement Projects	95,076.13	200,000.00	75,000.00	65,000.00
TOTAL EXPENSES	1,897,538.83	2,162,105.00	1,998,082.00	2,280,910.00
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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 13,178.59	\$ 13,178.59	\$ 24,235.84	\$ 35,734.84
REVENUES				
INTRA- FUND TRANSFERS IN				
From Water Surplus Funds	439,380.00	480,362.50	480,364.00	481,800.00
Misc. Receipts	275.65	-	11,000.00	-
TOTAL REVENUES	439,655.65	480,362.50	491,364.00	481,800.00
ITEMS OF EXPENDITURE				
Trust Manangement Fees	11,475.00	515.00	1,390.00	900.00
Series 2008-A Bonds	169,812.50	-	-	-
Series 2016 Bonds	81,405.00	253,937.50	253,940.00	255,600.00
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	-	60,000.00	58,625.00	58,625.00
TOTAL EXPENSES	428,598.40	480,362.50	479,865.00	481,035.00
INTRA- FUND TRANSFERS OUT	-	-	-	-
PROJECTED ENDING BALANCE	\$ 24,235.84	\$ 13,178.59	\$ 35,734.84	\$ 36,499.84

WATER BOND AND INTEREST RESERVE				
Account No. 525				
	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 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 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 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		6,049.71		-		-		-
TOTAL REVENUES		6,049.71		-		-		-
ITEMS OF EXPENDITURE								
Sick and Vacation Pay		6,049.71		-		-		-
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 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		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

The City will undertake a water main replacement project in 2018. The Northwest Project is 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.

WATER INFRASTRUCTURE GRANT FUND							
Account No. 535							
			FY 16-17 Actual		FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-	\$ 227,400.00
REVENUES							
Grant Proceeds		-		-		7,360.00	442,640.00
INTRA- FUND TRANSFERS IN							
From Water Revenue Funds		-		-		230,000.00	-
TOTAL REVENUES		-		-		237,360.00	442,640.00
ITEMS OF EXPENDITURE							
Northwest Water Main Replacement		-		-		9,960.00	670,040.00
TOTAL EXPENSES		-		-		9,960.00	670,040.00
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	227,400.00	\$ -

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 177,598.40	\$ 57,498.40	\$ 57,508.11	\$ 107,508.11
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	-	-	-	-
Construction	170,090.29	-	-	-
TOTAL EXPENDITURES	170,090.29	-	-	-
PROJECTED ENDING BALANCE	\$ 57,508.11	\$ 107,498.40	\$ 107,508.11	\$ 157,508.11

SEWER FUND

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

\$1,211,050 to the Sewer O & M Fund to meet Department operating expenses

\$291,375 to the Sewer Bond and Interest Fund to meet debt service obligations

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

\$344,370 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

\$41,718 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$116,051 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.

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

SEWER FUND REVENUES

Account No. 600

	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 766,254.81	\$ 827,290.81	\$ 839,785.96	\$ 672,608.08
REVENUES				
Replacement Tax - Swr. Chlor	924.16	1,000.00	987.00	1,000.00
Interest	633.24	550.00	570.00	600.00
Lab Test Fees	7,910.00	10,000.00	8,500.00	8,500.00
EPA Loan - Plant Improv.	2,610,987.93	-	384,307.62	-
SEDAC Grant - Energy Efficiency	-	104,000.00	-	-
Sewer User Fees	1,810,625.66	1,810,000.00	1,739,000.00	1,739,000.00
Debt Service Fees	127,708.60	196,375.00	189,400.00	189,000.00
Service Fees	448.80	200.00	1,000.00	1,000.00
Other Receipts	41,875.24	35,000.00	80,000.00	80,000.00
SUBTOTAL	4,601,113.63	2,157,125.00	2,403,764.62	2,019,100.00
TRANSFERS IN				
From Sales Tax InfraStructure	175,000.00	-	-	-
From Water Deposits / Refunds	77.54	75.00	74.00	75.00
TOTAL REVENUES	4,776,191.17	2,157,200.00	2,403,838.62	2,019,175.00
INTRA-FUND TRANSFERS OUT				
To Sewer O & M	4,142,700.06	1,423,135.00	1,839,760.00	1,211,050.00
To Sewer Bond and Interest	5,500.00	180,000.00	180,000.00	291,375.00
To Sewer Sick and Vacation	11,994.96	-	-	-
To Storm Sewer Fund	-	-	-	-
TRANSFERS OUT				
To General Corp.	322,740.00	342,336.50	342,336.50	344,369.75
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.	73,700.00	64,430.00	64,430.00	116,051.00
To Insurance and Tort Judgements	36,025.00	34,490.00	34,490.00	41,718.00
TOTAL TRANSFERS OUT	4,702,660.02	2,154,391.50	2,571,016.50	2,114,563.75
PROJECTED ENDING BALANCE	\$ 839,785.96	\$ 830,099.31	\$ 672,608.08	\$ 577,219.33

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 - There are no expenses budgeted for this line item.

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 - These plans include: Roof repair on the north and south maintenance buildings and air line painting at a total cost of \$30,000.

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
INTRA- FUND TRANSFERS IN				
From Sewer Revenue Funds	\$ 4,142,700.06	\$ 1,423,135.00	\$ 1,839,760.00	\$ 1,211,050.00
ITEMS OF EXPENDITURE				
Salaries - Regular	234,617.00	259,705.00	261,050.00	279,990.00
Salaries - Overtime	6,222.44	15,000.00	15,000.00	15,000.00
Salaries - Part Time	10,198.76	9,750.00	10,586.00	10,240.00
IMRF	34,934.72	29,260.00	29,600.00	31,210.00
FICA	18,476.46	21,765.00	21,100.00	23,350.00
Life / Unemployment Ins.	1,830.97	1,590.00	2,160.00	2,205.00
Deferred Compensation	742.39	925.00	1,425.00	1,520.00
Travel / Training / Continuing Ed.	1,822.60	5,000.00	4,000.00	5,000.00
Safety Equip. / Uniform Exp.	6,719.68	6,000.00	7,500.00	6,000.00
Drug and Alcohol Testing	480.75	500.00	500.00	500.00
Assoc. Dues / Memberships	218.88	220.00	400.00	400.00
Engineering - Incidental	-	-	265.00	-
Office Supplies	530.83	800.00	615.00	600.00
Office Equip / Furnishings (N.C.)	575.88	500.00	3,000.00	500.00
Advertising	115.50	400.00	400.00	400.00
Publications / Printing	-	-	225.00	-
Postage	512.26	900.00	900.00	700.00
Telephone	3,931.50	4,200.00	4,000.00	4,100.00
Utilities	183,431.66	180,000.00	190,600.00	200,130.00
Computer Software / Support / Maint.	705.00	300.00	800.00	1,000.00
Professional Fees	24,963.25	22,500.00	25,000.00	25,000.00
Maintenance of Vehicles	27,492.71	25,000.00	25,000.00	25,000.00
Maint. of Radio / Vehicular Equip.	400.00	320.00	320.00	400.00
Gasoline / Fuel	6,987.81	7,500.00	7,000.00	7,385.00
JULIE Expense	2,192.47	2,500.00	2,500.00	2,500.00
Maint. of Movable Equipment	1,113.88	2,000.00	1,500.00	2,000.00
Hand Tools	3,709.98	7,000.00	5,000.00	6,000.00
Chemicals	14,673.47	18,000.00	21,500.00	20,000.00
Lab Tests / Equip.	15,794.43	20,000.00	16,000.00	18,000.00
Sludge Disposal	82,804.98	99,000.00	56,800.00	90,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	90,458.21	100,000.00	75,000.00	100,000.00
Lift Station Maintenance	30,110.52	40,000.00	25,000.00	30,000.00
Transfer to Health Trust	123,468.06	139,520.00	138,140.00	140,920.00
General Operating Expense	5,609.12	6,000.00	6,000.00	6,000.00
Redzone Payment	71,979.60	71,980.00	71,980.00	-
Capital Improvement Projects	342,777.46	195,000.00	211,190.00	30,000.00
Waste Water Treatmnt Plant Improv.	2,726,355.37	-	447,704.00	-
Sewer System Repairs	6,262.69	20,000.00	25,000.00	25,000.00
Sewer & Manhole Linings	37,637.50	50,000.00	50,000.00	100,000.00
Capital Equipment	21,841.27	60,000.00	75,000.00	-
TOTAL EXPENSES	4,142,700.06	1,423,135.00	1,839,760.00	1,211,050.00
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 will secure a 4 year loan to purchase a new jetter for the Sewer Operations in this budget year.

SEWER BOND AND INTEREST FUND					
Account No. 620					
		FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$ 9,874.02
REVENUES					
INTRA- FUND TRANSFERS IN					
From Sewer Revenue Funds		5,500.00	180,000.00	180,000.00	291,375.00
ITEMS OF EXPENDITURE					
IEPA Loan - Plant Improvements		-	180,000.00	170,125.98	180,804.00
Trust Management Fees		5,500.00	-	-	-
Jetter Loan		-	-	-	108,375.00
TOTAL EXPENSES		5,500.00	180,000.00	170,125.98	289,179.00
PROJECTED ENDING BALANCE	\$	-	\$	9,874.02	\$ 12,070.02

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$ 40,000.00
REVENUES					
INTRA- FUND TRANSFERS IN					
From Sewer Revenue Funds		11,994.96	-	-	-
TOTAL REVENUES		51,994.96	40,000.00	40,000.00	40,000.00
ITEMS OF EXPENDITURE					
Sick and Vacation Pay		11,994.96	-	-	-
PROJECTED ENDING BALANCE	\$	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 year, \$5,000 is being budgeted for partial tuckpointing of the brick wall on the west side of the lot.

CITY HALL MAINTENANCE FUND				
Account No. 155				
	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 24,858.50	\$ 33,703.50	\$ 34,037.50	\$ 29,037.50
INTRA-FUND TRANSFERS IN				
From General Corporate	10,000.00	-	-	-
TOTAL TRANSFERS IN	10,000.00	-	-	-
ITEMS OF EXPENDITURE				
Capital (Furnishings)	-	-	-	-
Buildings and Grounds	821.00	5,000.00	5,000.00	5,000.00
TOTAL EXPENSES	821.00	5,000.00	5,000.00	5,000.00
PROJECTED ENDING BALANCE	\$ 34,037.50	\$ 28,703.50	\$ 29,037.50	\$ 24,037.50

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 plus \$1,200 per month until the Museum loan is paid off (Nov. 2018).

This fund helps supports the City Downtown Development Office and will be transferring \$23,000 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 \$1,000 to the Macomb Balloon Rally.

HOTEL / MOTEL TAX FUND				
Account No. 410				
	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 29,877.17	\$ 18,317.17	\$ 20,063.30	\$ 7,049.30
REVENUES				
Hotel/Motel Bed Tax	225,051.23	240,000.00	205,000.00	205,000.00
Interest	139.00	20.00	20.00	20.00
TOTAL REVENUES	225,190.23	240,020.00	205,020.00	205,020.00
ITEMS OF EXPENDITURE				
MACVB Payments	181,045.10	186,920.00	164,944.00	168,300.00
Fireworks	14,459.00	15,000.00	14,000.00	15,000.00
Fourth of July Celebration Exp.	-	2,000.00	1,590.00	2,000.00
Community Projects	7,500.00	7,500.00	5,500.00	3,000.00
TOTAL EXPENSES	203,004.10	211,420.00	186,034.00	188,300.00
INTRA- FUND TRANSFERS OUT				
To General Corporate Fund	-	-	-	-
To Downtown Development Office	32,000.00	32,000.00	32,000.00	23,000.00
TOTAL INTRA FUND TRANSFERS OUT	32,000.00	32,000.00	32,000.00	23,000.00
PROJECTED ENDING BALANCE	\$ 20,063.30	\$ 14,917.17	\$ 7,049.30	\$ 769.30

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 10.58%, which is a .07% 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 2013 are shown below.

2013 IMRF Rate:	15.57%	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%

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 372,790.59	\$ 214,851.80	\$ 225,989.03	\$ 174,664.03
REVENUES				
Property Taxes - IMRF	207,791.20	52,595.00	51,169.00	1,000.00
Property Taxes - FICA	49,930.62	10,000.00	9,731.00	1,000.00
Interest	1,339.21	100.00	100.00	24.00
Replacement Taxes	14,815.00	14,815.00	14,815.00	14,815.00
SUB-TOTAL REVENUES	273,876.03	77,510.00	75,815.00	16,839.00
INTRA-FUND TRANSFERS IN				
From General Corp.	-	250,000.00	250,000.00	375,000.00
TRANSFERS IN				
From Water Fund	57,500.00	60,000.00	60,000.00	66,827.00
TOTAL REVENUES	331,376.03	387,510.00	385,815.00	458,666.00
ITEMS OF EXPENDITURE				
City's FICA	209,110.25	226,360.00	212,040.00	225,375.00
City's IMRF	269,067.34	228,380.00	225,100.00	224,575.00
TOTAL EXPENSES	478,177.59	454,740.00	437,140.00	449,950.00
PROJECTED ENDING BALANCE	\$ 225,989.03	\$ 147,621.80	\$ 174,664.03	\$ 183,380.03

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 - \$20,420 is budgeted for 17 new computers, 8 monitors, and a few other general equipment replacements.

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

INFORMATIONAL TECHNOLOGY FUND (IT)												
Account No. 460												
			FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET			
PROJECTED BEGINNING BALANCE	\$		83,132.20	\$		64,817.20	\$		66,279.54	\$		36,679.54
REVENUES												
Misc. Receipts			-			-			-			-
INTRA-FUND TRANSFERS IN												
From Gen. Corp. Fund			20,000.00			20,000.00			20,000.00			20,000.00
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			40,000.00
ITEMS OF EXPENDITURE												
Salaries / Benefits			33,600.00			42,600.00			36,000.00			36,000.00
Telephone-Shoretel Support			7,841.50			6,200.00			6,200.00			6,200.00
Computer Hardware			9,554.44			22,300.00			22,300.00			20,420.00
Computer Software/Internet			5,783.96			5,000.00			5,000.00			5,000.00
GIS - Low Flight Photos / Equipment			-			-			-			-
General Operating Exp.			72.76			100.00			100.00			100.00
Capital Equipment			-			-			-			-
TOTAL EXPENDITURES												
			56,852.66			76,200.00			69,600.00			67,720.00
PROJECTED ENDING BALANCE	\$		66,279.54	\$		28,617.20	\$		36,679.54	\$		8,959.54

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 19 is projected to be \$4,151,000. This revenue includes \$2,000,000 for operating assistance and \$2,100,000 for capital projects. Operating assistance revenue will be used to provide fixed route bus service in Macomb and demand response door-to-door service in Macomb and McDonough County. The City will use operating assistance revenue to contract with local provider agencies including 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 6 large transit buses.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 885,165.61	\$ 930,665.61	\$ 523,788.61	\$ 931,788.61
REVENUES				
Public Trans. Grants -Operations	1,409,095.77	2,000,000.00	2,000,000.00	2,000,000.00
Public Trans. Grant - Capital	395,382.61	2,282,000.00	182,000.00	2,100,000.00
Misc. Receipts	119,464.58	60,000.00	50,000.00	50,000.00
Interest	617.68	500.00	1,000.00	1,000.00
INTRA - FUND TRANSFERS IN				
From General Corporate	-	-	-	-
TOTAL REVENUES	1,924,560.64	4,342,500.00	2,233,000.00	4,151,000.00
ITEMS OF EXPENDITURE				
Architect / Eng. Vehicle Maint.	-	-	-	-
Transportation Facility - A & E	-	15,000.00	10,000.00	5,000.00
Route Match Comp Software Lease	-	-	-	-
Interest Payments	-	-	-	-
Demand Resp.Serv. Providers	487,716.04	500,000.00	650,000.00	600,000.00
Fixed Route Serv. Providers	819,855.42	900,000.00	400,000.00	700,000.00
Central Dispatching Costs	17,214.96	20,000.00	20,000.00	20,000.00
Management Costs	179,579.73	170,000.00	170,000.00	170,000.00
Capital Outlay - Buildings	-	-	-	-
Capital Outlay - Equipment	395,382.61	2,282,000.00	172,000.00	2,110,000.00
Vehicle Maint. Construction	-	-	-	-
Transportation Facility Constr.	-	-	-	-
Audit Expense	3,000.00	3,000.00	3,000.00	3,000.00
General Operating Exp.	383,188.88	410,000.00	400,000.00	400,000.00
Bldg. / Grounds Maint.	-	-	-	-
TOTAL EXPENSES	2,285,937.64	4,300,000.00	1,825,000.00	4,008,000.00
PROJECTED ENDING BALANCE	\$ 523,788.61	\$ 973,165.61	\$ 931,788.61	\$ 1,074,788.61

INSURANCE AND TORT JUDGMENTS FUND

The City of Macomb established this fund in 1988 to pay for property/liability insurance, workers' compensation insurance and other insurance claims and judgments against the city. Revenues are principally derived from property taxes and transfers from the 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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Property Taxes	100,341.77	10,000.00	9,731.00	1,000.00
Misc. Income	39,188.21	21,000.00	14,515.00	14,000.00
Interest	9.82	10.00	10.00	5.00
SUB TOTAL OF REVENUE	139,539.80	31,010.00	24,256.00	15,005.00
TRANSFERS IN				
From Sewer Revenue Funds	36,025.00	34,490.00	34,490.00	41,718.00
From Water Revenue Funds	72,725.00	68,835.00	68,835.00	68,923.00
INTRA-FUND TRANSFERS IN				
From General	382,399.44	490,120.00	459,529.00	482,379.00
TOTAL REVENUES	630,689.24	624,455.00	587,110.00	608,025.00
ITEMS OF EXPENDITURE				
Worker's Comp. Insurance	335,968.00	332,360.00	327,040.00	342,635.00
Property / GL Insurance	269,927.75	277,095.00	245,070.00	250,390.00
Claims, Judgments, Deductibles	24,793.49	15,000.00	15,000.00	15,000.00
TOTAL EXPENSES	630,689.24	624,455.00	587,110.00	608,025.00
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 \$298,000 for the sale of land in the industrial park. The purchaser paid \$10,000.00 towards this land in FY 17-18.

Blight Reduction Program - The City Of Macomb was awarded \$1.05 million from the U.S. Treasury Hardest Hit Blight Reduction Program (BRP). The BRP was created in 2014 to decrease preventable foreclosure and stabilize neighborhoods by supporting Illinois units of government and their not-for-profit partners as they target blighted, vacant residential properties in specific communities for demolition, greening and eventual reuse, or redevelopment. The City of Macomb and its not-for-profit partner, the WIRC-CAA have identified thirty (30) hazardous and dilapidated properties that are vacant, abandoned or in foreclosure. The City of Macomb will loan funds to the WIRC-CAA to acquire, demolish, green and maintain these properties. The WIRC-CAA will reimburse the City with funds from the Illinois Housing Development Authority (IHDA) as money is received. The City loaned WIRC-CAA \$325,000 in FY 16-17 and \$50,000 in FY 17-18. This years budget reflects a \$50,000 loan to WIRC-CAA for this program.

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

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

COMMUNITY IMPROVEMENTS FUND				
Account No 710				
SOURCE OF FUNDS	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 205,948.13	\$ 74,767.13	\$ 80,210.82	\$ 50,650.82
Sale of Property	-	-	12,000.00	298,000.00
Blight Reduction Reimbursements	-	630,000.00	-	-
Misc. Receipts	580.00	200.00	1,325.00	2,000.00
TOTAL REVENUES	580.00	630,200.00	13,325.00	300,000.00
TRANSFERS IN				
From CDAP Loan Fund	225,000.00	-	30,000.00	-
TOTAL TRANSFERS IN	225,000.00	-	30,000.00	-
ITEMS OF EXPENDITURE				
Professional Fees	625.00	750.00	750.00	750.00
Advertising	-	-	330.00	-
Collaborative Community Project	19,204.32	-	170.00	-
Land Acq. / Demo.	-	-	15,100.00	-
Fix / Flatten Properties	1,729.71	20,000.00	35.00	-
Blight Reduction Expenses	327,481.00	630,000.00	50,000.00	50,000.00
Industrial Park Tax Credits	-	-	-	-
Engineering	-	-	3,500.00	-
Construction	-	-	-	-
General Operating Expense	2,277.28	2,500.00	3,000.00	2,500.00
TOTAL EXPENSES	351,317.31	653,250.00	72,885.00	53,250.00
PROJECTED ENDING BALANCE	\$ 80,210.82	\$ 51,717.13	\$ 50,650.82	\$ 297,400.82

MACOMB HOUSING GRANT

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.

MACOMB HOUSING GRANT								
Account No. 727								
		FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-	\$	-
REVENUES								
Grant		-		-		-		31,500.00
TOTAL REVENUES		-		-		-		31,500.00
ITEMS OF EXPENDITURE								
Distributions		-		-		-		31,500.00
TOTAL EXPENSES		-		-		-		31,500.00
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	-	\$	-

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 2018-19, the City has budgeted \$673,000 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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 628,346.15	\$ 518,981.15	\$ 600,736.12	\$ 529,176.12
REVENUES				
Interest Income	588.77	500.00	655.00	575.00
MFT Allotments	547,212.87	540,000.00	540,000.00	540,000.00
Misc Receipts	25,289.26	20,000.00	20,285.00	3,000.00
TOTAL REVENUES	573,090.90	560,500.00	560,940.00	543,575.00
ITEMS OF EXPENDITURE				
Engineering Wigwam Hollow Bridge	-	-	-	-
Utilities (Traffic Signals)	4,463.29	5,185.00	4,500.00	5,000.00
Bank Charges	-	-	-	-
Street Lighting	-	-	28,800.00	140,000.00
Salt	42,309.80	110,000.00	70,000.00	110,000.00
Signs	3,453.19	10,000.00	8,000.00	8,000.00
Mtc. of Bldgs., Grnds., Fixed Equip.	5,474.65	5,000.00	5,000.00	5,000.00
TOTAL EXPENSES	55,700.93	130,185.00	116,300.00	268,000.00
TRANSFERS OUT				
To Operations Div. (Labor / Equip.)	545,000.00	545,000.00	516,200.00	405,000.00
TOTAL TRANSFERS OUT	545,000.00	545,000.00	516,200.00	405,000.00
PROJECTED ENDING BALANCE	\$ 600,736.12	\$ 404,296.15	\$ 529,176.12	\$ 399,751.12

FIRE PENSION FUND

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

Pension liabilities are funded from the following sources of revenue:

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

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

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

FIRE PENSION FUND				
Account No. 740				
	FY 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,929,917.54	\$ 9,607,922.54	\$ 9,626,074.87	\$ 10,119,542.87
REVENUES				
Interest / Dividends	209,475.63	235,000.00	235,000.00	250,000.00
Payroll Deduction	113,068.94	119,600.00	116,925.00	120,590.00
Employer Contribution (Replace. Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	76,564.17	100,000.00	600,000.00	400,000.00
Misc. Receipts	98.64	-	-	-
TRANSFERS IN				
From General Corp.	477,050.14	742,778.00	742,778.00	1,004,151.00
TOTAL REVENUES	893,172.52	1,214,293.00	1,711,618.00	1,791,656.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	46,286.37	50,000.00	57,000.00	60,000.00
Bank Charges	90.00	-	60.00	60.00
Retired Firemen Pensions	918,261.51	912,015.00	883,500.00	955,900.00
Disability Pensions	92,708.93	93,070.00	113,000.00	112,400.00
Widows Pensions	129,013.94	192,200.00	152,940.00	159,025.00
Claims and Refunds	-	-	-	-
Admin. Exp. - Audit / Actuary	10,654.44	13,000.00	11,650.00	13,000.00
TOTAL EXPENSES	1,197,015.19	1,260,285.00	1,218,150.00	1,300,385.00
PROJECTED ENDING BALANCE	\$ 9,626,074.87	\$ 9,561,930.54	\$ 10,119,542.87	\$ 10,610,813.87

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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$ 10,808,749.75	\$ 11,125,693.75	\$ 11,336,211.18	\$ 12,335,479.18
REVENUES				
Interest / Dividends	391,910.74	350,000.00	298,000.00	300,000.00
Payroll Deduction	158,857.85	172,050.00	160,815.00	156,050.00
Employer Contribution (Replace. Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	461,116.35	400,000.00	1,000,000.00	400,000.00
Misc. Receipts	1,120.48	-	750.00	-
TRANSFERS IN				
From General Corp	792,306.63	858,179.00	858,179.00	870,440.00
TOTAL REVENUES	1,813,770.05	1,788,687.00	2,326,202.00	1,734,948.00
ITEMS OF EXPENDITURE				
Trustee / Management Fees	82,437.59	77,000.00	79,300.00	80,000.00
Bank Charges	45.00	-	60.00	60.00
Retired Police Pensions	995,098.64	1,062,395.00	1,035,000.00	1,043,625.00
Widow's Pensions	56,233.70	47,040.00	64,525.00	54,050.00
Disability Pensions	110,459.00	110,210.00	112,600.00	110,921.00
Claims and Refunds	26,307.13	-	19,449.00	-
Admin. Exp. - Audit / Actuary	15,727.56	16,000.00	16,000.00	16,000.00
TOTAL EXPENSES	1,286,308.62	1,312,645.00	1,326,934.00	1,304,656.00
PROJECTED ENDING BALANCE	\$ 11,336,211.18	\$ 11,601,735.75	\$ 12,335,479.18	\$ 12,765,771.18

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 \$58,000.

1. About \$7,215 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 \$8,650) 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 16-17 Actual	FY 17-18 Budget	Re-estimated FY 17-18	FY 18-19 BUDGET
BEGINNING BALANCE	\$ 61,744.31	\$ 63,039.31	\$ 58,813.61	\$ 58,398.61
REVENUES				
Interest	61.50	70.00	55.00	50.00
Spring Lake Park Tree Donations	2,000.00	2,000.00	2,000.00	-
Bequests	-	-	-	-
Tree Planting Donations	4,085.50	600.00	3,720.00	200.00
TOTAL REVENUES	6,147.00	2,670.00	5,775.00	250.00
ITEMS OF EXPENDITURE				
General Operating Expense	142.00	150.00	210.00	210.00
Bldg. Grounds and Fixed Equip.	-	-	-	-
Tree Plantings	7,601.75	600.00	3,980.00	-
Spring Lake Park Tree Expenses	1,333.95	4,000.00	2,000.00	-
TOTAL EXPENSES	9,077.70	4,750.00	6,190.00	210.00
PROJECTED ENDING BALANCE	\$ 58,813.61	\$ 60,959.31	\$ 58,398.61	\$ 58,438.61

HEALTH INSURANCE TRUST FUND

Account No. 800

		FY 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18		FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	555,531.63	\$	825,591.63	\$	853,628.47	\$	1,090,996.54
REVENUES								
Cobra / Retiree Premiums		94,664.35		80,095.00		56,504.00		57,069.00
Employee Dependent Premiums		220,499.05		223,215.00		216,135.00		222,080.00
Refunded Claims		71,891.23		20,000.00		150,000.00		20,000.00
Life Ins. Premiums		18,804.94		17,275.00		27,821.07		27,163.00
Macomb Township Premiums		62,831.07		65,040.00		64,393.00		65,040.00
Interest Income		2,636.43		2,000.00		7,400.00		5,000.00
Misc. Receipts		-		-		-		-
Subtotal		471,327.07		407,625.00		522,253.07		396,352.00
TRANSFERS IN								
Office of the Mayor		11,231.97		11,630.00		11,515.00		11,750.00
Office of the City Clerk		44,927.88		46,505.00		46,050.00		46,975.00
City Council		-		-		-		-
Office of the City Administrator		41,128.15		34,880.00		34,535.00		35,230.00
Business Office		93,003.41		104,085.00		103,060.00		105,130.00
City Attorney's Office		33,517.83		34,695.00		34,355.00		35,050.00
Police Department		459,312.01		496,800.00		459,030.00		431,325.00
Fire Department		387,333.53		429,255.00		397,880.00		410,070.00
Cemetery Department		22,463.94		23,255.00		23,025.00		23,490.00
Community Development Office		68,007.73		81,200.00		78,500.00		67,635.00
Downtown Development Office		22,463.94		23,255.00		23,025.00		23,490.00
General Corp. Subtotal		1,183,390.39		1,285,560.00		1,210,975.00		1,190,145.00
FROM OTHER FUNDS								
Operations Div.		318,994.77		337,185.00		289,430.00		280,340.00
Water Revenue Funds		129,600.38		139,150.00		141,815.00		152,475.00
Sewer Revenue Funds		123,468.06		139,520.00		138,140.00		140,920.00
Subtotal other funds		572,063.21		615,855.00		569,385.00		573,735.00
TOTAL REVENUES		2,226,780.67		2,309,040.00		2,302,613.07		2,160,232.00
ITEMS OF EXPENDITURE								
Payment of Claims		1,423,073.47		1,597,200.00		1,597,200.00		1,603,677.00
Admin. / Management Fees		8,192.15		10,000.00		1,800.00		2,000.00
Annual Premiums and Fees		497,418.21		461,120.00		466,245.00		475,013.00
TOTAL EXPENSES		1,928,683.83		2,068,320.00		2,065,245.00		2,080,690.00
PROJECTED ENDING BALANCE	\$	853,628.47	\$	1,066,311.63	\$	1,090,996.54	\$	1,170,538.54

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 16-17 Actual		FY 17-18 Budget		Re-estimated FY 17-18	FY 18-19 BUDGET
PROJECTED BEGINNING BALANCE	\$	2,383.32	\$	2,383.32	\$	2,383.32	\$ 6,245.32
REVENUES							
PEG Access Fee	\$	-	\$	-	\$	3,925.00	\$ 15,588.00
INTRA- FUND TRANSFERS IN							
From General Corp.		-		-		-	-
TOTAL REVENUE		-		-		3,925.00	15,588.00
ITEMS OF EXPENDITURE							
Office Equip. / Furnishings		-		-		-	-
Broadcasting Equipment		-		-		63.00	-
General Operating Expense		-		-		-	-
TOTAL EXPENSES		-		-		63.00	-
INTRA-FUND TRANSFERS OUT							
To General Fund		-		-		-	-
PROJECTED ENDING BALANCE	\$	2,383.32	\$	2,383.32	\$	6,245.32	\$ 21,833.32

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CITY OF MACOMB

FIVE YEAR CIP

2018-2019 thru 2022-2023

CEMETERY DEPT REQUESTS	Line Item	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Replacement of Mowers (3)	Capital Equip	25,000	14,000	14,500	22,000	15,000	
Replace 2004 3/4 Ton Pickup	Capital Equip			25,000			
Replace 2006 1/2 Ton Pickup	Capital Equip					22,000	
Columbarium	Bldg/Grnds		12,000	12,000			
Repair Mausoleum Roof - Cemetery Maint. Fund	General Operating	15,000					
TOTAL CEMETERY DEPT REQUESTS		25,000	14,000	39,500	22,000	37,000	

CEMETERY DEPT FUNDING SOURCES	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
General Fund						
General Fund	25,000	14,000	14,500	22,000	15,000	
General Fund			25,000			
General Fund					22,000	
General Fund		12,000	12,000			
Cemetery Maintenance Fund	15,000					
TOTAL CEMETERY DEPT FUNDING SOURCES	25,000	14,000	39,500	22,000	37,000	

CITY OF MACOMB
FIVE YEAR CIP
2018-2019 thru 2022-2023

FIRE DEPT REQUESTS		Line Item	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Ladder Truck - Refurbished		Capital Equip		400,000				
Tanker Pumper		Capital Equip		100,000				
Truck 19 Expedition		Capital Equip			40,000			
Pumper Truck		Capital Equip		300,000				
TOTAL FIRE DEPT REQUESTS			0	800,000	40,000	0	0	0
FIRE DEPT FUNDING SOURCES			2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Fire Protection Tax Fund		Capital Equip		400,000				
Fire Protection Tax Fund		Capital Equip		100,000				
Fire Protection Tax Fund		Capital Equip		100,000	40,000			
Capital Equipment Fund		Capital Equip		200,000				
TOTAL FIRE DEPT FUNDING SOURCES			0	800,000	40,000	0	0	0

CITY OF MACOMB

FIVE YEAR CIP

2018-2019 thru 2022-2023

POLICE DEPT REQUESTS		Line Item	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Replacement Vehicles (2)		Capital Equip	57,000	80,000	58,000	58,000	59,000	
Radio/Vehicle Equip (2)		Capital Equip	15,500	15,500	16,000	16,000	16,500	
Mobile Computer		Capital Equip	4,400					
TOTAL POLICE DEPT REQUESTS			76,900	95,500	74,000	74,000	75,500	0
POLICE DEPT FUNDING SOURCES			2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Police Protective Tax Fund		Capital Equip	57,000	80,000	58,000	58,000	59,000	
Police Protective Tax Fund		Capital Equip	15,500	15,500	16,000	16,000	16,500	
Police Protective Tax Fund		Capital Equip	4,400					
TOTAL POLICE DEPT FUNDING SOURCES			76,900	95,500	74,000	74,000	75,500	0

CITY OF MACOMB

FIVE YEAR CIP

2018-2019 thru 2022-2023

OPERATIONS DIVISION REQUESTS		Line Item	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Street Sweeper		Capital Equip				150,000		
Two Ton Truck W/ Plow-Spreader		Capital Equip			130,000		130,000	135,000
Skid Loader		Capital Equip			45,000			
Backhoe		Capital Equip				90,000		
Roller		Capital Equip			45,000			
Street Maint Truck F-250		Capital Equip					35,000	40,000
Service Truck F-250		Capital Equip				40,000		
Trailer		Capital Equip						8,000
Salt Storage Building		Capital Improve						135,000
Hydro Vac Trailer - Equip. Replace. Fund		Capital Equip	80,000					
Tandem Axel Truck W/Plow-Spread. Equip Replace Fund		Capital Equip		135,000				
TOTAL OPERATIONS DIVISION REQUESTS			80,000	135,000	220,000	280,000	165,000	318,000
OPERATIONS DIVISION FUNDING SOURCES			2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
General Fund		Capital Equip				150,000		
General Fund		Capital Equip			130,000		130,000	135,000
General Fund		Capital Equip			45,000			
General Fund		Capital Equip				90,000		
General Fund		Capital Equip			45,000			
General Fund		Capital Equip					35,000	40,000
General Fund		Capital Equip				40,000		
General Fund		Capital Equip						8,000
General Fund		Capital Improve						135,000
Capital Equipment Fund		Capital Equip	80,000					
Capital Equipment Fund		Capital Equip		135,000				
TOTAL OPERATIONS DIVISION FUNDING SOURCES			80,000	135,000	220,000	280,000	165,000	318,000

**CITY OF MACOMB
FIVE YEAR CIP**

2018-2019 thru 2022-2023

WATER DEPT REQUESTS	Line Item	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
R/O Well Maintenance	Bldg/Grnds		50,000		50,000		
Lake Pump and Motor Maintenance	Bldg/Grnds				40,000		
High Service Pump and Motor Maintenance	Bldg/Grnds		40,000				
Water Treatment Division Roof Repairs	Bldg/Grnds						
Lake Emergency Well #1 Maintenance	Bldg/Grnds			30,000			
Lake Emergency Well #2 Maintenance	Bldg/Grnds			30,000			
Water Plant Truck Replacement	Capital Equip		40,000	35,000			
Meter Reader Truck F-150 (1/2Wtr&1/2Swr)	Capital Equip		38,000				
R/O Standby Generator	Capital Equip						120,000
Electric MCC Replacements at Lake and Plant	Capital Improve						100,000
2nd R/O Well	Capital Improve						
Water Plant Roof Replacement	Capital Improve						750,000
R/O 2nd Stage Pump and Motor	Capital Improve	15,000					100,000
R/O Main Drive Pump and Motor	Capital Improve	50,000					
Greenleaf Gravity Filter Rehabilitation	Greenleaf Filtration						
Facility Plan Engineering	Engineering						500,000
Flex Net Meter Reading System	Flex Net		150,000				
Meter Billing System Replacement (Bus. Office)	Billing System - IT		100,000				
Woodland Lane Water Main	Woodland Main				210,000		
NW Water Main Replacement Ph 1,2, and 3 (City Share)	NW Water Main	227,000			250,000		
Candy Ln. Water Main Replacement	Wtr. Main Repl.		300,000				
SE Water Main Replacement	Wtr. Main Repl.	400,000					
Water Main Replacement Compton Area	Compton Main			380,000			900,000
Loan Repayment to General Fund-S Wtr Twr Painting	Transfer Out	106,250					
TOTAL WATER DEPT REQUESTS		798,250	718,000	475,000	550,000	0	2,470,000

CITY OF MACOMB

FIVE YEAR CIP

2018-2019 thru 2022-2023

SEWER DEPT REQUESTS	LINE ITEM	2018-19	2019-20	2020-21	2021-22	2022-23	DEFERRED
Replace 08 Ranger Truck	Capital Equipment						30,000
Replace 08 Boom Truck	Capital Equipment						150,000
CCTV Trailer Replacement	Capital Equipment			100,000			
Lawn Mower	Capital Equipment			15,000			
Springlake Liftstation upgrade	Capital Improvement			65,000			
Burgess Lift Station Rebuild	Capital Improvement				200,000		
Roof Repairs North/South Maintenance Buildings	Capital Improvement	15,000					
Air Line Painting	Capital Improvement	15,000					
South Maintenance Shed Improvements	Capital Improvement			50,000			
Udrive Liftstation upgrades	Capital Improvement		100,000				
Jetter	Loan	108,375	108,375	108,375	108,375		
IEPA Loan 2019-2020 \$2.85 - \$3.1 mil.	IEPA Loan						
Digester Aerator Replacement with Engineering	Capital Improvement		250,000				
New Barscreens	Capital Improvement		500,000				
Road Repair	Capital Improvement		100,000				
UV Disinfection	Capital Improvement		1,000,000				
West Grit system replace	Capital Improvement		750,000				
Rebuild / Rehab Clarifiers	Capital Improvement		500,000				
TOTAL SEWER DEPT REQUESTS		138,375	3,308,375	338,375	308,375	0	180,000

FUND	May-15 Beg Bal	May-16 Beg Bal	May-17 Beg Bal	Re-Estimate Revenues'18	Re-Estimate Expenses'18	Estimated Balance'18	'19 Budget Revenues	'19 Budget Expenses	Estimated Balance'19
General Corporate	3,698,275	3,535,628	3,772,110	9,683,435	10,306,499	3,149,045	10,112,735	10,324,457	2,937,323
Sales Tax Infrastructure	1,313,824	2,010,269	1,993,071	2,282,220	4,184,035	91,256	1,620,250	1,453,150	258,356
Bond Infrastructure Fund	4,166,282	-	-	-	-	-	-	-	-
Downtown Revitalization	257,074	79,913	(2,408)	1,460,100	1,460,000	(2,308)	-	-	(2,308)
Special Proj-Candy Lane	-	857,799	640,292	-	609,710	30,582	-	-	30,582
City Hall Maintenance Fund	1,068	24,859	34,038	-	5,000	29,038	-	5,000	24,038
Garbage Fund	74,785	68,118	39,189	923,463	953,206	9,446	970,051	965,654	13,843
Cemetery Maintenance Fund	29,007	39,732	44,482	5,000	-	49,482	5,500	15,000	39,982
Fire Protection Tax Fund	55,896	29,959	36,485	87,691	80,870	43,306	87,020	37,355	92,971
Police Protection Tax Fund	122,300	78,236	75,264	77,381	72,500	80,145	77,505	76,900	80,750
General Corp. Sick/Vacation Fund	200,000	200,000	200,000	90,100	90,100	200,000	29,225	29,225	200,000
Downtown TIF	152,023	92,406	99,757	210,474	248,442	61,789	260,140	305,275	16,654
West Side TIF	84,257	54,627	78,594	137,407	163,928	52,073	67,365	92,000	27,438
Downtown Renovation Grant Program	26,139	47,825	34,825	50,000	65,880	18,945	50,000	60,000	8,945
Downtown Develop Office	-	7,784	7,331	82,919	80,295	9,955	81,500	90,445	1,010
Sculpting Downtown Macomb	-	17,352	16,420	10,000	12,000	14,420	10,000	12,000	12,420
Downtown Dev Loans	66,129	96,330	111,553	4,805	7,770	108,588	1,360	-	109,948
CDAP Rev Loans	199,272	280,007	36,759	46,144	75,175	7,728	35,675	-	43,403
Hotel/Motel Tax	53,609	29,877	20,063	205,020	218,034	7,049	205,020	211,300	769
IMRF/FICA Fund	221,022	372,791	225,989	385,815	437,140	174,664	458,666	449,950	183,380
IT Fund	37,712	83,132	66,280	40,000	69,600	36,680	40,000	67,720	8,960

FUND	May-15 Beg Bal	May-16 Beg Bal	May-17 Beg Bal	Re-Estimate Revenues '18	Re-Estimate Expenses '18	Estimated Balance '18	'19 Budget Revenues	'19 Budget Expenses	Estimated Balance '19
Water Fund	570,114	966,224	1,063,533	3,729,175	3,982,343	810,365	3,928,386	4,043,615	695,136
Water Infrastructure Grant Fund	-	-	-	237,360	9,960	227,400	442,640	670,040	-
Sewer Fund	613,069	766,255	839,786	2,403,839	2,571,017	672,608	2,019,175	2,114,564	577,219
Storm Sewer Fund	135,900	177,598	57,508	50,000	-	107,508	50,000	-	157,508
Public Transportation	658,394	885,166	523,789	2,233,000	1,825,000	931,789	4,151,000	4,008,000	1,074,789
Gen Liab/WC/Tort Ins	44,300	-	-	587,110	587,110	-	608,025	608,025	-
Community Improv Fund	214,424	205,948	80,211	43,325	72,885	50,651	300,000	53,250	297,401
Equipment Replacement Fund	-	500,000	500,000	-	-	500,000	-	80,000	420,000
Macomb Housing Grant	-	-	-	-	-	-	31,500	31,500	-
Motor Fuel Tax	661,010	628,346	600,736	560,940	632,500	529,176	543,575	673,000	399,751
Fire Pension Fund	9,450,337	9,929,918	9,626,075	1,711,618	1,218,150	10,119,543	1,791,656	1,300,385	10,610,814
Police Pension Fund	10,398,101	10,808,750	11,336,211	2,326,202	1,326,934	12,335,479	1,734,948	1,304,656	12,765,771
Gift Fund	64,291	61,744	58,814	5,775	6,190	58,399	250	210	58,439
Health Trust Fund	540,412	555,532	853,628	2,302,613	2,065,245	1,090,996	2,160,232	2,080,690	1,170,538
PEG Fund	2,383	2,383	2,383	3,975	63	6,245	15,588	-	21,833

Exhibit A

AUTHORIZED STAFF POSITIONS PAY GRADE ALLOCATIONS

05-01-17 – 04-30-19

Revised August, 2017

ADMINISTRATION:

Mayor	Grade	X	---	1 Position	Elected
City Administrator	Grade	X	---	1 Position	Contract
Executive Asst./HR Coordinator	Grade	18	---	1 Position	
Downtown Development Director	Grade	15	---	1 Position	
Janitor (Regular Part-Time)	Grade	12	---	2 Positions	

LEGAL:

City Attorney	Grade	X	---	1 Position	Contract
Legal Assistant	Grade	16	---	1 Position	

BUSINESS OFFICE

Manager	Grade	24	---	1 Position	
Payroll Clerk	Grade	18	---	1 Position	
Accounts Payable Clerk	Grade	16	---	1 Position	
Utilities Clerk	Grade	15	---	3 Positions	

CITY CLERK'S OFFICE

City Clerk	Grade	X	---	1 Position	Elected
Deputy Clerk	Grade	14	---	1 Position	

COMMUNITY DEVELOPMENT:

Coordinator	Grade	29	---	1 Position	
Code Enforcement Officers:					
- Building & Nuisances (Lead)	Grade	16	---	1 Position	
- Rentals & Nuisances	Grade	15	---	1 Position	
- Nuisances (Part-Time)	Grade	15	---	3 Positions	
Secretary II (Part-Time)	Grade	13	---	2 Position	

FIRE DEPARTMENT:

Chief	Grade	30	---	1 Position
Deputy Chief	Grade	26	---	1 Positions
Captain	Grade	23	---	3 Positions
Asst. Chief - Maintenance	Grade	X	---	0 Positions
Lieutenant –Training Officer	Grade	X	---	1 Position
Lieutenant	Grade	X	---	2 Positions
Firefighter	Grade	X	---	12 Positions
Secretary I (Reg. Part Time)	Grade	12	---	1 Position

POLICE DEPARTMENT:

Chief	Grade	33	---	1 Position
Deputy Chief	Grade	29	---	1 Position
Lieutenant of Investigations	Grade	24	---	1 Position
Lieutenant	Grade	24	---	3 Positions
Sergeant	Grade	X	---	3 Positions
Investigator Patrol	Grade	X	---	2 Position
Patrol Officer	Grade	X	---	13 Positions
Community Service Officer	Grade	15	---	1 Position
Records Clerk/Secretary	Grade	13	---	1 Position
Records Clerk/Receptionist	Grade	12	---	1 Position

PUBLIC WORKS:

Public Works Director	Grade	35	---	1 Position
Secretary II	Grade	13	---	1 Position

WATER DIVISION

Manager (A license Required)	Grade	27	---	1 Position
Water Plant Operator III (A license)	Grade	19	---	2 Positions
Water Plant Operator II (B license)	Grade	17	---	2 Positions
Water Plant Operator I (C or D license)	Grade	15	---	2 Positions

Note: Employees in the Water Division will begin employment as Grade 13 Maintenance Workers, and be promoted to Operator 1 upon obtaining an operators license from the State of Illinois.

WASTEWATER DIVISION

Manager (Level 1 license Required)	Grade	27	---	1 Position
WWTP Operator III (level 2 license)	Grade	19	---	1 Position
WWTP Operator II (level 3 license)	Grade	17	---	2 Positions
WWTP Operator I (level 4 license)	Grade	15	---	1 Positions
Maintenance Worker	Grade	13	---	1 Position

OPERATIONS DIVISION:

Manager	Grade	27	---	1 Position
Equipment Operator III	Grade	19	---	2 Positions
Cemetery/Grounds Maint. Supervisor	Grade	19	---	1 Position
City Forester	Grade	18	---	1 Position
Equipment Operator II	Grade	17	---	5 Positions
Service Truck Operator	Grade	17	---	1 Position
Equipment Operator I	Grade	15	---	1 Positions
Maintenance Worker	Grade	13	---	1 Positions
Cemetery Maintenance (Reg. part time)	Grade	10	---	1 Position

Note: The Grounds Maintenance Supervisor position includes the duties of Cemetery Sexton. The Service Truck Operator and Meter Reader positions are housed within the Operations Division.