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ANNUAL BUDGET

CITY OF MACOMB, ILLINOIS

FISCAL YEAR 2021 – 2022

MICHAEL INMAN, MAYOR

MELANIE FALK, CITY CLERK

RONALD WARD, CITY TREASURER

MICHAEL WAYLAND — FIRST WARD ALDERMAN

JOHN VIGEZZI —SECOND WARD ALDERMAN

DON WYNN —THIRD WARD ALDERMAN

THOMAS KOCH — FOURTH WARD ALDERMAN

GAYLE CARPER— FIFTH WARD ALDERMAN

DENNIS MOON—ALDERMAN AT LARGE

TAMMIE LEIGH BROWN - EDWARDS—ALDERMAN AT LARGE

Memorandum

To: Mayor and Council

From: Scott Coker

Subject: 2021-2022 City of Macomb Budget

Date: March 22, 2021

Honorable Mayor and Aldermen,

This year has been a year of unknowns and uncertainty. With the pandemic, it has been a difficult and trying year for everyone, but I would like to thank all of our City employees for their hard work and diligence. I would like to thank Kerry Rhoads for working very hard on the budget document and thank you to the Mayor, City Clerk, Department Heads and Council Committees for guidance during the budget development process. This budget is the culmination of several meetings and many hard hours of work including: 12 departmental meetings, 9 Council Committee meetings, and discussion/review at 4 Council meetings.

The proposed budget has the following factors:

1. The general fund projects a deficit of \$1,205,347 with an estimated cash balance of \$5,121,616 at the end of the upcoming fiscal year. Overall, the budget conservatively estimates revenue low and expenses high and historically the cash reserve has grown each year from a \$3.5 million at the beginning of FY16. The estimated cash reserve is about 45% of expenses which is well over the recommended 25%. The estimated balance at the end of FY20 is \$6.3 million which reflects the \$887,600 which was received in local CURES act funds.
2. A big unknown at this time is the affect the recently completed Census will have on the City's finances. This budget is built using an estimated City count of 16,000 which is down from the previous count of 21,516 with this change taking place September 1st, 2021. This reduces the amount of money the City receives in Local Government Distributive Fund (LDGF) otherwise known as shared revenue. This likely reduction will

reduce revenue for Income taxes, Use tax, Cannabis Use tax and Motor Fuel Taxes (MFT).

3. One area City employees have worked very hard is applying and receiving pandemic related grants. John Bannon and the Community Development department has received \$400,000 to help local businesses through outdoor seating and micro business grants. Also, staff in the business office worked hard to track COVID related expenses and the City was given \$887,600 in local CURES act funding. As grants continue to be an ongoing way to help City finances, there has been a summary page of the City grants added. McDonough County Public Transportation (MCPT) has also worked diligently to receive grants and has received \$1.56 million in Cares act and \$506,400 in Rebuild Illinois Capital funds for 2 new buses and other equipment.

The City has also had two rounds of Residential Incentive for Purchase to Promote the Local Economy (RIPPLE) program. Round one of RIPPLE had 85 participants which spent over \$12,000 at non-essential businesses to receive \$2,125 as credits on their water bills. RIPPLE II had 211 participants which spent over \$54,000 at non-essential businesses to receive \$10,550 in Chamber of Commerce gift certificates.

4. The budget contains a 2% pay increase for all City employees. This is based on the collective bargaining agreements with the Public Works, Firefighter, and Police unions, with those agreements entering the third year of a three-year cycle. Historically, non-negotiated employees have received the same pay increases as the union personnel.
5. The previous budget contained funding for new software for the Business Office (Financial and Utility billing), Public Works, and Community Development. A City team put out an Request for Qualifications and selected B,S&A to be the software vendor. The implementation is ongoing and expected to be completed by the end of the calendar year. This will be a huge step forward for these departments and will increase efficiency tremendously.
6. There is currently \$2.3 million budgeted for the Downtown renovation project with \$1.2 million being ITEP grants funds and \$1.1 million coming from the Infrastructure Sales tax fund. The project has been bid twice with very unfavorable bids results. The project scope was slightly reduced and the project rebid with the low bid being from McCarthy Improvement Company of \$2,422,211.13. On Monday March 15, the Council voted to proceed with the bid and to use the equipment reserve fund (\$302k) and \$140k from the General Fund. The project should proceed in May of this year and be done by the end of the calendar year.
7. The Downtown TIF district expires at the end of December 2021 with the final tax payments coming in 2022. Research has been started to implement a TIF district which will take several years to generate revenue. To start this transition away from the Downtown TIF, the Downtown Development Department has been renamed the City Marketing and Downtown Development office with Kristin Terry becoming the City Marketing and Downtown Development Director effective May 1, 2021.

There is planned to be one more year of downtown renovation grants next fiscal year. In the West side TIF, there has been an increase in increment due to The Lamoine improvements coming on the tax rolls. With this starting, the City is making the bond payment for The Lamoine and The Lamoine is making up the difference between the property tax increment and the bond payment.

8. Due to the pandemic, the Hotel/Motel tax decreased significantly which in turn decreased the payment to Macomb Area Convention and Visitors Bureau (MACVB). Revenues are expected to return to previous levels next year.
9. The City has a partially self-funded employee health insurance system administered by Consociate and Dansig, with a reinsurance policy for claims over \$50,000 from Tokio Marine. There were no significant changes to the plan this year and the projected balance for the health fund is over \$1.67 million at the end of the year.
10. The Police and Fire pensions will take \$2,061,772 of the City's budget for the coming year which is between the statutory minimum and recommended amount. The City will contribute \$250,000 above the statutory minimum for each pension. The statutory minimum is designed to have the pensions funded by 90% by 2040. The transition to combined Fire pension and combined Police pension is underway in the State.
11. Spring Lake Park continues to be operated by Spring Lake Management. This private management started in 2015 and the current contract scheduled to run through December 2022 and pays the contractor \$70,000 to run the park. The Park was closed during the beginning of the pandemic, but once it was allowed to open, it was heavily used by citizens to get out and enjoy the park.
12. This year an additional sheet was added to show ongoing grants the city has received.

General Fund

The General Fund Revenue is projected to be \$10.009 million with expenditures of \$11.326 million for a projected deficit of \$1.3 million, but even with this deficit, the projected ending balance is \$5.1 million which at 45% of expenses exceeds the recommended balance of 25% by 20%.

1. The General Fund supports all City Hall functions, Police, Fire, Cemetery and parts of Public Works.
2. General Fund and Special Purpose Funds (SS, IMRF, Police & Fire Pensions, Police and Fire Protection, and Liability Insurance) are related in that property tax revenues flow through the General Fund in the special purpose funds, and whatever is left over stays in the General Fund.
3. The General Fund Revenues have been dropping over the last several years and have not kept pace with non-discretionary spending, which is beyond the City's control. The

The following chart shows some of the main sources of General Fund revenue over the past several years:

	Tele	Prop. Tax	Sales Tax	Income	Use	Court Fines
2011	.416	1.137	2.705	1.715	.276	.393
2012	.408	1.274	2.744	1.404	.284	.394
2013	.420	1.039	2.904	2.032	.307	.323
2014	.400	1.180	2.898	1.865	.329	.410
2015	.368	1.254	2.895	2.021	.411	.420
2016	.364	1.218	2.392	2.297	.495	.309
2017	.295	1.513	2.762	2.049	.526	.261
2018	.265	1.793	2.702	2.279	.558	.202
2019	.251	2.117	2.692	2.088	.636	.170
2020	.235	1.639	2.861	2.331	.742	.130
2021 Est.	.217	1.822	2.900	2.275	.930	.075
2022 Est.	.206	2.279	2.800	1.873	.749	.060

4. The General Fund is the only source of funds to purchase equipment and vehicles for the Operation Division of Public Works. Next year's budget includes: \$155,000 for a two-ton truck, plow & spreader, \$65,000 for a backhoe or mini-excavator, \$20,000 for a salt spreader, \$30,000 for door and salt dome repairs, and \$23,500 for four mowers. The City has traditionally tried to budget \$300,000 annually for equipment replacements for the Operations department in Public Works. This has been reduced over the last several years due to declining City revenues. This reduced capital spending is a long-term concern as equipment continues to wear out.
5. It is recommended the Garbage fee be increased by 3% from \$20.26/month to \$20.87, solely to cover the increased costs in the Waste Management contract.
6. McDonough County Public Transportation (MCPT) has been managed for several years by the Western Illinois Regional Council (WIRC), and they have asked to no longer be involved with MCPT. To this end, MCPT will be managed by city employees including a Director, Assistant Director and Maintenance Coordinator. The City is in the process of hiring the Director and it is expected the Assistant Director and Maintenance Coordinator will be hired from WIRC effective July 1, 2021. MCPT, a City entity, is fully funded from WIU student fees, Downstate Operating grant and 5311 grant funds and doesn't receive any funding from the City.

7. The Police Department uses revenues from the Police Protective fund to replace worn-out vehicles and equipment. For the coming year, \$43,500 is budgeted to replace one vehicle.

Water Fund

On March 1,2021, the Council voted to follow the recommendation of the Water Facility Plan to move forward with a new water plant to replace the existing plant. The new plant would be solely a ground water plant which would have lower long term operating expenses and transition away from surface water from Spring Lake.

Capital expenses include \$50,000 for repairs to the roofs at the Water Plant and \$150,000 for purchase of land for a new Water Plant. Several other plant repairs have been deferred due to the plan to transition to a new plant.

Due to rising costs and increasing IEPA mandates the following rate/fee options were presented and the following structure was chosen and recommended by the Public Works Committee.

	Water		
	Rate	Minimum	Debt
Year	per 100 c.f.	Charge	Service
2020	\$5.04	\$5.75	\$8.00
2021	\$5.29	\$5.75	\$9.00
2022	\$5.54	\$5.75	\$10.00
2023	\$5.79	\$5.75	\$10.75
2024	\$6.04	\$5.75	\$11.50
2025	\$6.29	\$5.75	\$12.25
	Meter	Total	Meter
	Size	Meters	Maintenance
	5/8"	4198	\$ -
	3/4"	716	\$ 3.46
	1"	341	\$ 3.72
	1.5"	65	\$ 14.00
	2"	94	\$ 43.00
	3"	44	\$ 45.00
	4"	35	\$ 65.00
	6"	7	\$ 110.00

Sewer Fund

Capital improvements for the Waste Water department include rehabilitation of the Spring Lake lift stations #4 and #1 for \$185,000, phosphorus analyzer for \$20,000, and replacing a Ford Ranger with a full-size truck for \$30,000. The heavily used boom truck and CCTV camera trailer will be replaced for \$475,000 and financed in the same manner as the Jetter truck was done a few years ago.

Due to requirements by the IEPA, the Phase II plant improvements is scheduled to be started this fiscal year. The \$3,000,000 for the project is planned to be financed by the IEPA loan fund that will be paid by the debt service fee.

The following rates were proposed in a rate study by Ehlers in 2014 to cover rising operating costs with the debt service costs for the plant improvements.

	Sewer		
	Rate	Minimum	Debt
Year	per 100 c.f.	Charge	Service
2020	\$3.00	\$3.64	\$3.00
2021	\$3.62	\$3.64	\$4.00
2022	\$3.69	\$3.64	\$5.00
2023	\$3.77	\$3.64	\$6.00
2024	\$3.84	\$3.64	\$6.00
2025	\$3.92	\$3.64	\$6.00

Summary

The ending balance for the General Fund is projected to be \$5.1 million which is a healthy number, but there are several concerns moving forward. The actual 2020 Census numbers are unknown at this time and that could potentially have a \$815,000/year affect on the General Fund. It is also still unknown what the full affects are from the pandemic.

As was discussed last year in this budget, there appear to be two options to deal with the coming population loss, and resulting decrease in State-based revenues:

1. Reduce work force. This would require a reduction of 8-10 full-time employees in City Hall, Public Works and the Police and Fire Departments. These are the employees that are funded in whole or part through the General Fund. There have been several reductions in the City workforce in the past few years including; 3 in Public Works, a deputy Chief in MFD and

MPD and several Police Officers. It is difficult to image how the City would function as all departments are staffed as minimally as possible now.

2. Adopt a local tax on electrical and natural gas usage. This utility tax, which can be approved by a vote of the City Council, could raise as much as \$1 million per year in revenue. Adoption of this tax would allow the City government avoid wholesale staff reductions and plug the City's immediate shortfall. It is certainly an important part of the long-term picture, as costs will continue to rise faster than revenues. Even with the utility tax, there are likely to be minor, but repeated, staff reductions in the future that would likely occur by attrition, rather than active layoffs.

Respectfully submitted,

Scott Coker

City Administrator

BUDGET FY 21-22 - CITY OF MACOMB IL

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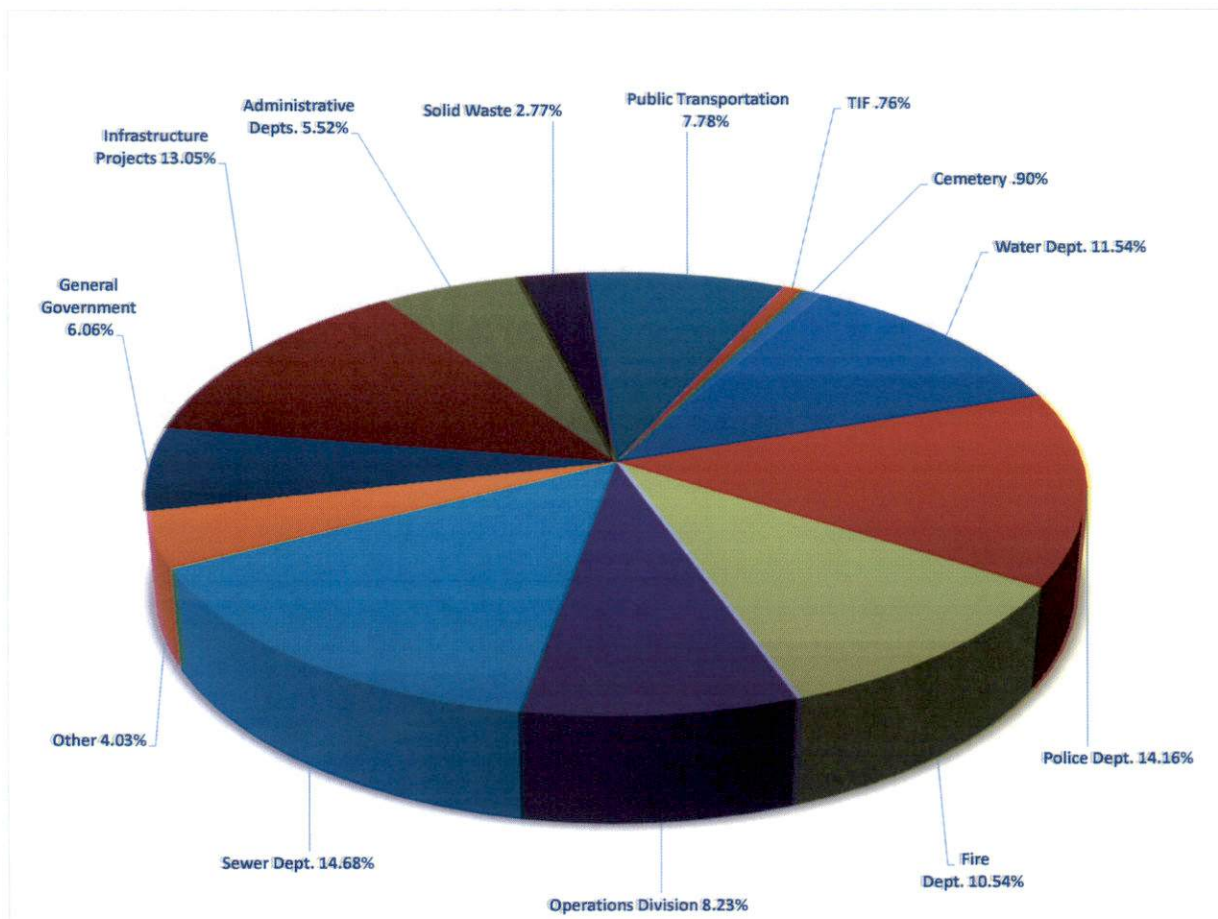
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BUDGETED EXPENDITURES by Department

Water Department	\$ 3,899,470
Police Department	4,783,000
Fire Department	3,559,935
Operations Division	2,780,285
Sewer Department	4,960,233
Other	1,360,579
General Government	2,047,113
Infrastructure Projects	4,408,965
Administrative Depts.	1,863,740
Solid Waste	935,347
Public Transportation	2,628,500
TIF	258,360
Cemetery	303,685
Total Budgeted Expenditures	\$ 33,789,212

BUDGET EXPENDITURES by Department



GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 21-22

		FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	3,991,042.96	\$ 4,466,722.19	\$ 5,132,012.94	\$ 6,439,538.50
GENERAL FUND REVENUES		9,317,588.51	8,790,170.00	10,474,445.48	9,150,315.00
TRANSFERS IN					
From Water Revenue Funds		379,962.25	462,247.75	462,247.75	410,749.50
From Sewer Revenue Funds		344,962.25	427,247.75	427,247.75	375,749.50
From Garbage Fund - B.O. Admin.		55,498.00	77,340.50	77,340.50	63,077.00
From Payroll - interest		46.75	20.00	20.00	20.00
INTRA - FUND TRANSFERS IN					
From Operations Div.		162,181.66	-	23,240.32	-
From Downtown TIF		10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN		952,650.91	976,856.00	1,000,096.32	859,596.00
TOTAL REVENUES		10,270,239.42	9,767,026.00	11,474,541.80	10,009,911.00
ITEMS OF EXPENDITURE					
Office of the Mayor		94,850.85	99,970.00	87,790.00	94,165.00
Office of the City Clerk		154,292.52	168,190.00	165,540.00	166,000.00
City Council		24,541.54	31,890.00	19,890.00	31,900.00
Office of the City Administrator		174,996.25	185,270.00	175,358.00	183,795.00
Office of the City Attorney		195,066.05	206,915.00	205,585.00	195,360.00
Business Office		535,410.53	773,405.00	840,858.00	630,770.00
General Government		608,383.64	624,191.00	646,108.63	575,538.00
Police Department		2,903,072.99	3,052,975.00	2,924,825.03	3,003,715.00
Fire Department		1,941,808.41	1,994,395.00	2,042,995.00	2,009,615.00
Cemetery Department		238,501.57	276,381.00	246,632.00	266,685.00
Community Development Office		397,884.56	445,465.00	428,270.00	461,640.00
Office of the City Treasurer		9,278.30	10,025.00	8,625.00	10,025.00
TOTAL EST. EXPENSES		7,278,087.21	7,869,072.00	7,792,476.66	7,629,208.00
TRANSFERS OUT					
To Flex Benefits Fund		5,000.00	3,000.00	3,000.00	3,035.00
To Fire Pension Fund		799,774.92	908,250.00	906,288.00	1,068,245.00
To Fire Pension Fund		-	-	-	45,521.00
To Police Pension Fund		596,520.84	670,000.00	668,543.00	948,006.00
INTRA-FUND TRANSFERS OUT					
To G. C. Sick / Vacation Fund		74,460.24	14,200.00	129,300.00	213,500.00
To City Hall Maint. Fund		-	-	-	175,000.00
To Operations Div.		-	197,973.00	-	338,936.68
To Downtown Revitalization Fund		-	-	-	140,000.00
To Child Safety Seat Grant Fund		725.02	-	-	-
To IMRF and FICA Fund		68,821.00	350,000.00	350,000.00	275,000.00
To IT Fund		80,000.00	80,000.00	80,000.00	80,000.00
To Insurance / Tort Fund		195,409.71	325,224.00	237,408.58	410,056.00
To Gift Fund - DARE Donations		11,106.75	-	-	-
To Gift Fund - K - 9 Donations		19,363.75	-	-	-
TOTAL TRANSFERS OUT		1,851,182.23	2,548,647.00	2,374,539.58	3,697,299.68
PROJECTED ENDING BALANCE	\$	5,132,012.94	\$ 3,816,029.19	\$ 6,439,538.50	\$ 5,122,941.83

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 \$2,279,750. The majority of the increase is due to the increased Tax Levy amount for the Fire and Police pensions. A portion of the property tax total is attributable to Enterprise Zone valuations, and as such, will be deposited into the City/County Enterprise Zone Fund. When originally enacted all property taxes in the Enterprise Zone were abated except the General Corporate levies of the City, Township and County. The monies generated from these levies are deposited into a special McDonough County fund for economic development purposes.

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

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

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

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

Rents Collected - The City receives rent from the following; \$3,600 from MAVCB for office space in the depot, \$3,600 from Bold Brew House, \$36,000 from Lifeguard Ambulance Services for rent of two City owned properties and \$125,120 from two cell phone companies for use of space on water towers for antennas and generators. The City receives \$7,500 from Illinois Valley Paving and \$4,794 from Hood Farms for land leases.

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 19-20 Actual	FY 20-21 BUDGET	Re-estimated FY 20-21	FY 21-22 BUDGET
Property Taxes	\$ 1,639,011.17	\$ 1,834,750.00	\$ 1,822,793.61	\$ 2,279,750.00
Personal Property Replacement Taxes	141,861.08	100,000.00	100,000.00	75,000.00
Sales Taxes	2,861,508.33	2,700,000.00	2,900,000.00	2,800,000.00
Income Taxes **	2,331,996.76	2,100,000.00	2,275,000.00	1,873,060.00
Auto Use Tax	6,253.63	5,000.00	5,000.00	5,000.00
Use Tax **	742,424.61	600,000.00	930,000.00	749,225.00
Cannabis Use Tax **	3,520.87	-	16,650.00	14,270.00
Video Gaming	80,287.58	50,000.00	52,261.00	60,000.00
Cannabis Local 3% Sales Tax	-	-	-	-
Interest	15,780.67	5,000.00	5,000.00	5,000.00
Parking Violations	9,487.00	10,000.00	10,000.00	10,000.00
Moving Violations	52,697.00	60,000.00	50,000.00	50,000.00
Court Fines	130,324.67	130,000.00	75,000.00	60,000.00
Liquor Licenses	114,555.29	120,545.00	110,000.00	100,000.00
Other Licenses	2,598.50	2,500.00	2,500.00	2,500.00
Building Permits	48,400.80	40,000.00	60,000.00	45,000.00
Planning and ZBOA Fees	550.00	200.00	1,100.00	200.00
Historical Plaque Application Fees	150.00	75.00	150.00	75.00
Tow / Impound Fees	57,005.00	40,000.00	55,000.00	45,000.00
Certified Copies	12,710.00	11,500.00	11,500.00	11,500.00
Rental Registration Fees	66,639.00	65,000.00	79,000.00	65,000.00
IL - WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	174,456.78	165,000.00	162,750.00	154,610.00
Ameren - CIPS Franchise	117,690.00	126,025.00	126,025.00	126,025.00
Census	-	-	59,032.16	-
CURES	-	-	887,600.00	-
Rents Collected	197,769.94	177,475.00	187,685.00	182,500.00
Cemetery Fees	41,565.00	50,000.00	45,000.00	40,000.00
Swimming Pool Revenues	22,357.39	25,000.00	-	25,000.00
D.A.R.E.	1,701.00	-	-	-
Ambulance Service Reimbursements	61,143.17	65,500.00	65,500.00	60,000.00
Other Receipts	36,968.59	3,000.00	3,500.00	3,000.00
Aldermen Reimbursements	-	-	205.95	-
Fire Dept. Reimbursements	4,572.46	100.00	12,655.93	100.00
City Clerk's Office Reimbursements	1,666.38	2,000.00	2,000.00	2,000.00
Mayor's Office Reimbursements	176.72	-	36.83	-
Police Dept. Reimbursements	66,617.11	45,000.00	90,000.00	50,000.00
Community Dev. Office Reimbursements	7,629.69	5,000.00	5,000.00	5,000.00
Business Office Reimbursements	5,132.84	1,500.00	1,500.00	1,500.00
Administrator's Office Reimbursements	379.48	-	-	-
Spring Lake Other Receipts	10,000.00	-	15,000.00	-
TOTAL REVENUES	\$ 9,317,588.51	\$ 8,790,170.00	\$ 10,474,445.48	\$ 9,150,315.00

GENERAL CORPORATE

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

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

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

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

Community Sponsorships - Sponsorships include the Macomb Municipal Band \$4,000, the Macomb Balloon Rally \$1,925, the CEO program \$1,000 and other various community events.

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

Swimming Pool Repair/Maint. - This expense is for routine maintenance and improvements for the pool.

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

Spring Lake Private Contract - This expense was moved from the Water Fund to the General fund. The water fund will transfer 1/2 the cost of the management contract to the General Fund (\$35,000).

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries	\$ 34,050.03	\$ 36,650.00	\$ 38,415.00	\$ 39,620.00
Life / Unemployment Ins.	391.41	315.00	250.00	230.00
Employer Pension Contribution (pprt)	25,373.00	25,373.00	25,373.00	25,373.00
Animal Control	57,055.31	70,000.00	60,000.00	70,000.00
Assoc. Dues and Memberships	15,187.20	16,000.00	16,000.00	16,500.00
Fire and Police Commission	25,726.28	25,000.00	25,000.00	25,000.00
Union Negotiations / Arbitration	-	5,000.00	-	5,000.00
Office Supplies	591.68	700.00	700.00	700.00
Office Equipment - Non cap	69.86	300.00	300.00	300.00
Advertising	88.00	250.00	250.00	250.00
Telephone	5,397.45	6,000.00	6,100.00	6,500.00
Televising Services	4,700.00	14,400.00	23,000.00	13,000.00
Utilities	29,021.35	30,000.00	30,000.00	30,000.00
Civil Defense Budget (shared)	12,213.29	16,300.00	16,300.00	16,500.00
Professional Fees	12,207.05	8,000.00	6,000.00	6,500.00
Community Sponsorships	10,038.50	10,100.00	8,765.00	10,000.00
MAEDCO - Annual Contribution	55,312.50	50,000.00	50,000.00	50,000.00
MAEDCO Pymt. - Pella Ground	48,737.11	48,738.00	48,636.91	-
Pierce St. Storage Building	4,237.02	4,000.00	4,000.00	4,000.00
Equipment Loan / Lease Payments	10,196.26	10,500.00	10,500.00	10,500.00
Swimming Pool Expenses	38,920.47	47,240.00	2,150.00	47,240.00
Swimming Pool Repair / Maint.	30,669.45	15,000.00	20,000.00	15,000.00
Spring Lake Mgmt. Contract	69,999.96	70,000.00	70,000.00	70,000.00
Spring Lake Utilities	44,666.70	44,500.00	44,500.00	45,000.00
Utilities Camp Chicagami	913.60	1,500.00	1,500.00	1,500.00
Museum Maintenance	47.50	-	-	-
Building Rent / Lease Pmts.	774.00	825.00	825.00	825.00
General Operating Expense	14,819.96	13,000.00	23,000.00	16,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	18,492.79	25,000.00	41,000.00	25,000.00
Depot Expenses	18,711.34	15,000.00	16,000.00	15,000.00
Census Expenses	15,097.13	-	43,043.72	-
Twp. Tax Reimbursements	4,677.44	14,500.00	14,500.00	10,000.00
TOTAL EXPENSES	\$ 608,383.64	\$ 624,191.00	\$ 646,108.63	\$ 575,538.00

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, resignes, 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 19-20 Actual	FY 20-21 BUDGET	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
REVENUES					
INTRA FUND TRANSFERS IN From General Corp.		94,814.34	30,000.00	129,300.00	213,500.00
TOTAL REVENUES		94,814.34	30,000.00	129,300.00	213,500.00
ITEMS OF EXPENDITURE					
Salaries		94,814.34	30,000.00	129,300.00	213,500.00
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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 131,135.99	\$ 138,850.00	\$ 138,850.00	\$ 144,500.00
Salaries - Overtime	-	100.00	-	100.00
Life / Unemployment Ins.	629.50	500.00	375.00	340.00
Deferred Compensation	1,031.89	1,120.00	1,123.00	1,140.00
Assoc. Dues and Memberships	373.50	400.00	400.00	400.00
Travel / Training / Continuing Ed.	4,004.06	6,500.00	2,500.00	4,500.00
Office Supplies	679.73	600.00	500.00	600.00
Office Equipment / Furnishings	1,152.94	400.00	400.00	400.00
Advertising	-	50.00	50.00	50.00
Publications / Printing	309.50	300.00	150.00	300.00
Postage	73.00	100.00	100.00	100.00
Telephone	1,519.40	1,500.00	1,500.00	1,500.00
Comp. Software / Support / Maint.	194.38	300.00	300.00	300.00
Transfer to Health Trust	33,811.70	34,250.00	28,910.00	29,265.00
General Operating Expense	80.66	300.00	200.00	300.00
TOTAL EXPENSES	\$ 174,996.25	\$ 185,270.00	\$ 175,358.00	\$ 183,795.00

CITY COUNCIL

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

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

CITY COUNCIL					
Account No. 100-110					
ITEMS OF EXPENDITURE		FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries	\$	16,163.64	\$ 21,000.00	\$ 17,000.00	\$ 21,000.00
Life/Unemployment Ins.		605.64	610.00	610.00	620.00
Travel/Training/Continuing Ed.		5,588.12	8,000.00	-	8,000.00
Telephone		1,680.00	1,680.00	1,680.00	1,680.00
General Operating Expense		504.14	600.00	600.00	600.00
TOTAL EXPENSES	\$	24,541.54	\$ 31,890.00	\$ 19,890.00	\$ 31,900.00

CITY TREASURER

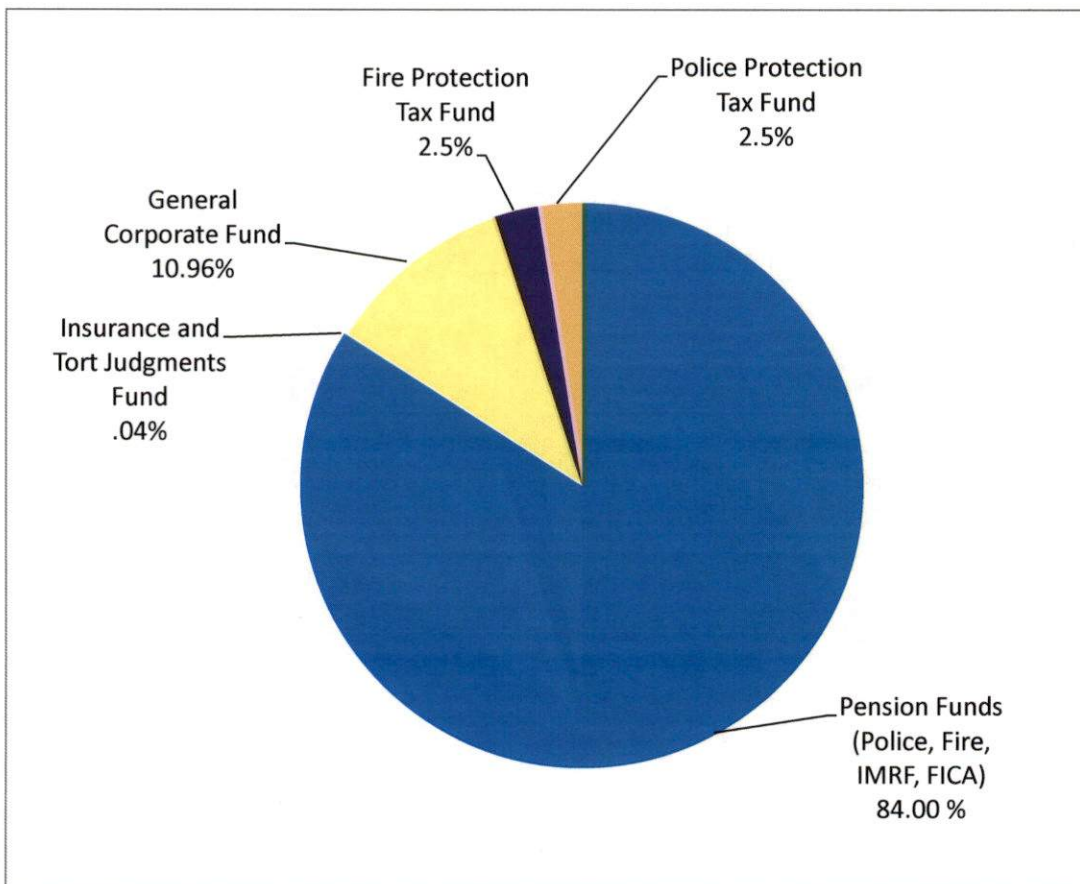
The City Treasurer shall perform such duties as may be prescribed for him by statute or ordinance and act as the town collector. The City Treasurer has oversight responsibilities for all money paid to the City or paid out of the City. Responsibilities also include assisting in developing ordinances, 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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$	7,499.96	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life / Unemployment Ins.		57.60	60.00	60.00	60.00
Deferred Compensation		74.88	75.00	75.00	75.00
Assoc. Dues and Memberships		-	-	-	-
Travel / Training / Continuing Ed.		1,250.38	1,800.00	-	1,800.00
Office Supplies		55.49	300.00	100.00	300.00
Office Equipment / Furnishings		99.99	50.00	650.00	50.00
Telephone		240.00	240.00	240.00	240.00
General Operating Expense		-	-	-	-
TOTAL EXPENSES	\$	9,278.30	\$ 10,025.00	\$ 8,625.00	\$ 10,025.00

PROPERTY TAX DISTRIBUTION

City of Macomb
2020 Taxes Paid in 2021

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 2,018,250
Insurance and Tort Judgments Fund	1,000
General Corporate Fund	263,500
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	<hr/>
	\$ 2,402,750

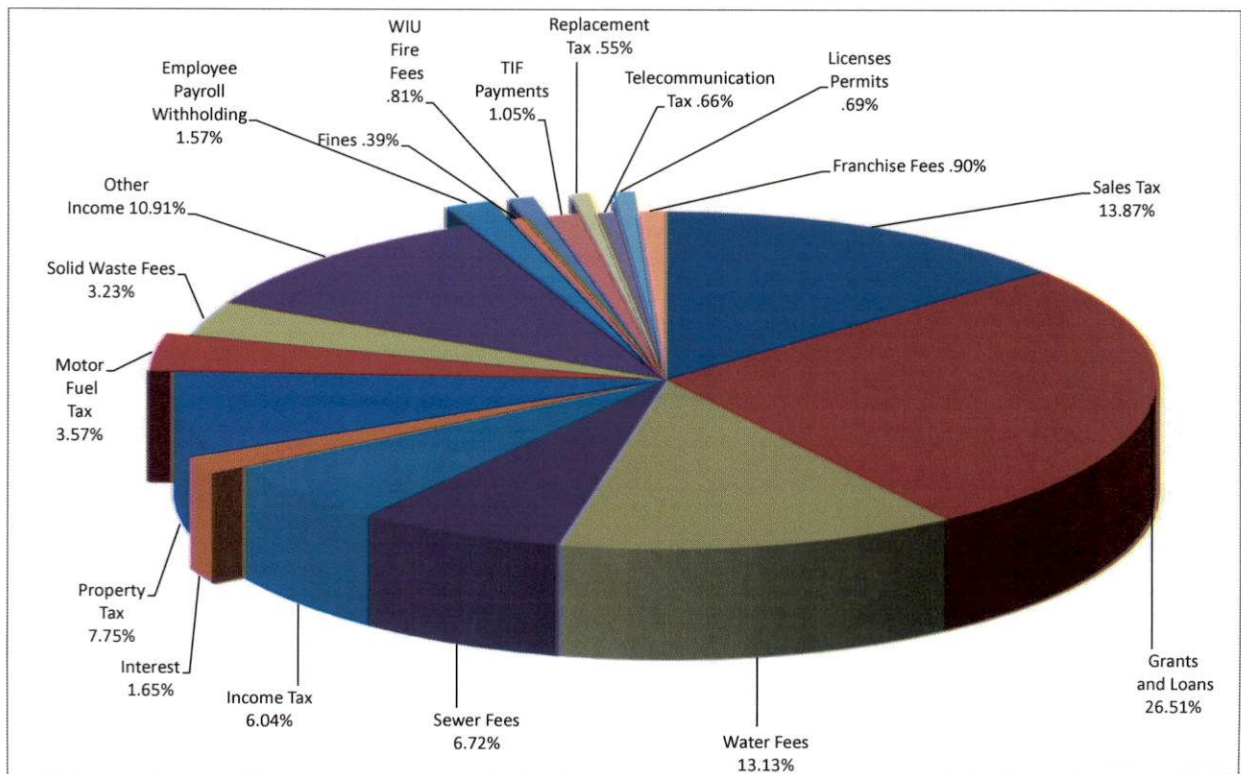


BUDGETED REVENUES

Sales Tax	\$4,300,000
Grants and Loans	8,216,640
Water Fees	4,069,995
Sewer fees	2,082,498
Income Tax	1,873,060
Interest	513,145
Property Taxes	2,402,750
Motor Fuel Tax	1,105,963
Solid Waste Fees	1,002,820
Other Income	3,380,988
Employee Payroll Withholding	485,650
Fines	120,000
WIU Fire Fees	250,000
TIF Payments	325,000
Replacement Tax	170,331
Telecommunications Tax	206,685
Licenses/Permits	212,775
Franchise Fees	280,635

Total Budgeted Revenues	\$30,998,935
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ESTIMATED COLLECTIONS by Type



BUSINESS OFFICE

The Business Office assumes responsibility for the Water, Waste Water and Solid Waste billing and collection, parking and ordinance violations, accounts payable, finance, insurance, payroll and personnel records.

The Business Office is staffed by 6 full time employees.

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

Computer Software / Support / Maint. - This line item includes maintenance contracts with Avenu Insights & Analytics and BS & A for utility, accounts payable, budgeting, parking citations and meter reading support.

BUSINESS OFFICE				
Account No. 100-115				
ITEMS OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 317,385.90	\$ 330,200.00	\$ 330,965.00	\$ 372,300.00
Salaries - Overtime	-	100.00	100.00	100.00
Life / Unemployment Ins.	1,683.27	1,800.00	1,460.00	1,605.00
Deferred Compensation	2,118.60	2,175.00	2,285.00	2,550.00
Assoc. Dues and Memberships	250.00	300.00	250.00	300.00
Travel / Training / Continuing Ed.	555.12	2,000.00	-	2,000.00
Office Supplies	5,616.25	7,000.00	7,500.00	7,500.00
Office Equipment / Furnishings	537.82	1,200.00	1,900.00	1,200.00
Advertising	467.50	500.00	468.00	500.00
Publications / Printing	7,612.32	11,000.00	11,000.00	8,000.00
Postage	25,527.10	27,000.00	27,000.00	28,000.00
Telephone	2,744.03	2,300.00	2,700.00	2,800.00
Comp. Software / Support / Maint.	24,417.13	35,000.00	35,000.00	30,000.00
Professional Fees	43,340.00	47,500.00	41,000.00	45,000.00
Transfer to Health Trust	102,877.17	105,130.00	103,830.00	128,615.00
General Operating Expense	278.32	200.00	400.00	300.00
Capital Equipment	-	200,000.00	275,000.00	-
TOTAL EXPENSES	\$ 535,410.53	\$ 773,405.00	\$ 840,858.00	\$ 630,770.00

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 \$23,500 for the replacement of four daily mowers. Mowers are on a replacement schedule of 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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 66,442.08	\$ 67,775.00	\$ 66,400.00	\$ 69,110.00
Salaries - Overtime	8,509.37	6,500.00	6,500.00	6,500.00
Salaries - Part Time	71,930.74	89,725.00	70,000.00	95,600.00
Life / Unemployment Ins.	1,259.47	1,520.00	735.00	1,000.00
Deferred Compensation	584.04	596.00	596.00	610.00
Safety Equip. / Uniform Exp.	1,792.45	1,500.00	1,500.00	1,500.00
Travel / Training / Continuing Ed.	-	250.00	250.00	250.00
Drug and Alcohol Testing	72.80	75.00	75.00	75.00
Assoc. Dues and Memberships	39.99	100.00	100.00	100.00
Office Supplies	835.43	300.00	300.00	300.00
Office Equipment / Furnishings	13.16	200.00	200.00	200.00
Advertising	108.00	200.00	200.00	200.00
Publications / Printing	232.95	400.00	400.00	400.00
Telephone	2,290.70	2,500.00	2,500.00	2,500.00
Utilities	2,938.88	3,500.00	3,500.00	3,500.00
Computer Software Support / Maint.	-	200.00	200.00	200.00
Professional Fees	124.00	150.00	150.00	150.00
Maint. of Licensed Vehicles	2,354.32	4,000.00	4,000.00	4,000.00
Gas / Fuel	7,076.42	8,900.00	5,500.00	9,000.00
Maint. of Movable Equip.	5,363.21	4,500.00	4,500.00	4,500.00
Hand Tools	4,174.91	4,500.00	4,500.00	4,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	11,096.15	6,500.00	6,500.00	13,000.00
Transfer to Health Trust	23,195.64	23,490.00	23,196.00	23,490.00
General Operating Expense	2,328.23	2,500.00	2,500.00	2,500.00
Stone Refurbishment	-	2,000.00	-	-
Capital Improvement Projects	12,538.63	-	-	-
Capital Equipment	13,200.00	44,500.00	42,330.00	23,500.00
TOTAL EXPENSES	\$ 238,501.57	\$ 276,381.00	\$ 246,632.00	\$ 266,685.00

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 - \$35,000 is budgeted for tuck pointing the Oakwood cemetery pillars and the office.

CEMETERY MAINTENANCE FUND				
Account No 220				
	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	54,372.00	60,212.00	59,427.00	62,927.00
REVENUES				
Cemetery Maintenance Fees	3,975.00	5,000.00	5,000.00	5,000.00
Stone Setting Fee	1,080.00	500.00	500.00	500.00
TOTAL REVENUES	5,055.00	5,500.00	5,500.00	5,500.00
ITEMS OF EXPENDITURE				
Stone Refurbishment	-	-	2,000.00	2,000.00
Professional Fees	-	-	-	-
General Operating Expense	-	21,500.00	-	35,000.00
TOTAL EXPENSES	-	21,500.00	2,000.00	37,000.00
PROJECTED ENDING BALANCE	59,427.00	44,212.00	62,927.00	31,427.00

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 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
Salaries - Regular	\$	84,565.40	\$	85,465.00	\$	85,465.00	\$	86,365.00
Salaries - Overtime		682.76		1,100.00		1,100.00		1,100.00
Life / Unemployment Ins.		394.20		395.00		375.00		345.00
Deferred Compensation		506.58		405.00		855.00		865.00
Travel / Training / Continuing Ed.		1,473.39		2,500.00		1,500.00		1,500.00
Assoc. Dues / Memberships		455.00		500.00		500.00		500.00
Office Supplies		563.97		1,500.00		1,000.00		1,500.00
Office Equipment / Furnishings		-		1,500.00		1,000.00		1,000.00
Advertising		-		250.00		250.00		250.00
Publications / Printing		6,604.06		8,000.00		8,000.00		8,000.00
Postage		386.90		600.00		600.00		600.00
Telephone		2,266.33		2,400.00		2,400.00		2,400.00
Computer Software / Support / Maint.		-		1,000.00		500.00		1,000.00
Professional Fees		9,564.50		15,500.00		15,500.00		10,500.00
Transfer to Health Trust		46,391.28		46,975.00		46,395.00		49,975.00
General Operating Expense		438.15		100.00		100.00		100.00
TOTAL EXPENSES	\$	154,292.52	\$	168,190.00	\$	165,540.00	\$	166,000.00

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 and one full-time Legal Assistant.

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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 147,279.55	\$ 150,425.00	\$ 166,400.00	\$ 170,815.00
Salaries - Overtime	35.34	100.00	100.00	100.00
Salaries - Part Time	4,357.50	8,815.00	-	-
Life / Unemployment Ins.	581.70	700.00	630.00	460.00
Deferred Compensation	-	-	770.00	1,200.00
Travel / Training / Continuing Ed.	2,176.70	1,200.00	500.00	2,000.00
Association Dues / Memberships	1,077.00	1,275.00	1,100.00	1,200.00
Office Supplies	778.41	700.00	500.00	500.00
Office Equipment / Furnishings	143.38	100.00	1,000.00	100.00
Publications / Printing	542.00	500.00	550.00	1,175.00
Postage	634.22	600.00	400.00	600.00
Telephone	1,506.21	1,350.00	1,250.00	1,250.00
Computer Software / Support / Maint.	1,121.23	1,000.00	14,435.00	3,900.00
Professional Fees	210.50	5,100.00	4,600.00	500.00
Transfer to Health Trust	34,609.44	35,050.00	13,350.00	11,560.00
General Operating Expense	12.87	-	-	-
TOTAL EXPENSES	\$ 195,066.05	\$ 206,915.00	\$ 205,585.00	\$ 195,360.00

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 19 full time, uniformed personnel and one full-time secretary.

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

ITEMS OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 1,319,212.91	\$ 1,335,850.00	\$ 1,325,000.00	\$ 1,333,100.00
Salaries - Overtime	74,286.55	100,000.00	170,000.00	100,000.00
Salaries - Part Time	16,928.51	-	-	-
Life / Unemployment Ins.	5,776.02	6,500.00	5,000.00	4,685.00
Deferred Compensation	11,257.08	11,445.00	11,445.00	12,875.00
Travel / Training / Continuing Ed.	9,534.53	24,000.00	30,000.00	30,000.00
Assoc. Dues and Memberships	1,047.00	1,800.00	1,200.00	1,800.00
Fire Prevention Education	2,591.00	2,500.00	-	2,500.00
Office Supplies	224.99	600.00	300.00	600.00
Office Equipment / Furnishings	33.48	1,000.00	500.00	1,000.00
Publications / Printing	703.36	750.00	400.00	750.00
Postage	39.94	150.00	100.00	150.00
Telephone	5,394.87	6,000.00	6,000.00	6,000.00
Utilities	16,120.46	17,000.00	17,000.00	17,000.00
Computer Software / Support / Maint.	123.12	300.00	300.00	300.00
Professional Fees	2,370.00	4,000.00	1,800.00	4,800.00
Equipment Loan / Lease Pmts	2,186.12	2,300.00	1,300.00	1,200.00
Maint. of Licensed Vehicles	12,533.14	25,000.00	30,000.00	25,000.00
Maint. of Radios / Vehicular Equip.	1,415.51	2,500.00	2,500.00	2,500.00
Gas / Fuel	7,943.15	9,000.00	6,000.00	9,000.00
Maint. of Movable Equipment	4,674.45	8,000.00	5,000.00	5,000.00
Hand Tools	732.06	600.00	400.00	600.00
Flags	-	-	550.00	700.00
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	9,471.84	4,000.00	4,000.00	4,000.00
Turnout Gear	11,563.92	13,000.00	13,000.00	13,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	7,298.23	8,000.00	6,000.00	8,000.00
Bldg. / Grnds. / Train.Facility Maint.	-	1,000.00	-	1,000.00
Bldg. / Grnds. Station #2	10,528.28	5,500.00	5,500.00	5,500.00
Transfer to Health Trust	404,911.59	400,100.00	395,200.00	414,555.00
General Operating Expense	1,906.30	2,500.00	3,500.00	3,000.00
TOTAL EXPENSES	\$ 1,941,808.41	\$ 1,994,395.00	\$ 2,042,995.00	\$ 2,009,615.00

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 \$69,000 this year in property and replacement taxes.

Safety Equipment / Uniform Clothing Expense - \$20,000 is budgeted to cover the cost of the annual clothing allowance provided to firefighters. Additional funds are for the purchase of gear and equipment for a new hire.

Principal and Interest payments of \$57,195 is for the Fire E-One Rescue Truck purchased November of 2018 with the loan maturing in 2030.

Capital Equipment - This expense is to purchase a new vehicle.

FIRE PROTECTION TAX FUND								
Account No. 240								
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	189,972.59	\$	206,573.05	\$	206,736.29	\$	14,471.69
REVENUES								
Property Taxes		59,657.07		60,000.00		59,874.31		60,000.00
Replacement Tax		13,863.49		11,000.00		12,131.19		9,098.00
Rural Fire Fees		15,424.04		15,000.00		15,000.00		15,000.00
Interest		574.96		20.00		20.00		20.00
Pumper Truck Sale		-		90,000.00		-		90,000.00
Misc Receipts - Sale "03 Expedition		-		-		-		2,500.00
INTRA- FUND TRANSFERS IN								
From General Fund		-		-		-		-
TOTAL REVENUES		89,519.56		176,020.00		87,025.50		176,618.00
ITEMS OF EXPENDITURE								
Safety Equip. / Uniform Exp.		15,565.76		16,000.00		22,100.00		20,000.00
Interest Expense - (E-One Rescue Pumper)		19,684.65		19,685.00		18,392.58		16,953.75
Capital Outlay - Principal (E-One Rescue Pumper)		37,505.45		37,510.00		38,797.52		40,236.35
Capital Equipment		-		200,000.00		200,000.00		40,000.00
General Operating Expense		-		-		-		10,000.00
TOTAL EXPENSES		72,755.86		273,195.00		279,290.10		127,190.10
PROJECTED ENDING BALANCE	\$	206,736.29	\$	109,398.05	\$	14,471.69	\$	63,899.59

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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 69,175.98	\$ 71,115.00	\$ 70,100.00	\$ 71,610.00
Salaries - Overtime	-	100.00	-	100.00
Life / Unemployment Ins.	260.78	260.00	230.00	225.00
Travel / Training / Continuing Ed.	8,245.30	9,250.00	5,000.00	9,000.00
Association Dues / Memberships	-	200.00	200.00	200.00
Office Supplies	607.25	700.00	700.00	800.00
Office Equipment / Furnishings	219.33	350.00	350.00	300.00
Advertising	38.50	300.00	300.00	300.00
Publications / Printing	896.62	1,000.00	1,000.00	1,000.00
Postage	294.61	300.00	300.00	300.00
Telephone	935.91	1,000.00	1,000.00	1,100.00
Computer Software / Support / Maint.	-	200.00	200.00	200.00
Professional Fees	-	200.00	200.00	200.00
Transfer to Health Trust	11,597.88	11,745.00	5,710.00	5,780.00
General Operating Expense	2,578.69	3,250.00	2,500.00	3,050.00
TOTAL EXPENSES	\$ 94,850.85	\$ 99,970.00	\$ 87,790.00	\$ 94,165.00

POLICE DEPARTMENT

The Macomb Police Department budget allows for 23 full time, uniformed personnel, one clerk, and two Community Service Officers.

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

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

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

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

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

911 Center Pymt. - The city pays one-third of the cost of operating the joint City, County and 911 Communications Center.

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

K-9 Unit - This line item is for basic expenses to operate the program.

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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 1,638,281.87	\$ 1,732,465.00	\$ 1,685,365.03	\$ 1,710,100.00
Salaries - Overtime	223,798.88	250,000.00	215,000.00	225,000.00
Salaries - Part Time	11,980.91	12,000.00	12,000.00	12,000.00
Life / Unemployment Ins.	7,733.62	9,000.00	6,800.00	6,070.00
Deferred Compensation	11,767.89	11,000.00	11,800.00	12,320.00
Safety Equip. / Uniform Exp.	46,051.18	53,000.00	48,000.00	53,000.00
Travel / Training / Continuing Ed.	30,123.04	45,000.00	30,000.00	44,500.00
Recruiting	-	-	-	5,000.00
Assoc. Dues and Memberships	960.00	1,200.00	1,200.00	1,200.00
Office Supplies	2,271.99	3,000.00	2,500.00	3,000.00
Office Equipment / Furnishings	382.07	1,500.00	500.00	1,500.00
Advertising	-	200.00	-	5,000.00
Publications / Printing	5,232.11	6,000.00	3,500.00	5,500.00
Postage	1,019.53	1,200.00	800.00	1,200.00
Telephone	14,268.86	15,000.00	15,000.00	15,000.00
Utilities	10,242.98	14,000.00	14,000.00	14,000.00
Computer Software / Support / Maint.	6,616.00	7,000.00	7,000.00	7,000.00
Mobile Data Computer Exp. / Purch.	6,330.61	7,500.00	7,500.00	7,500.00
Professional Fees / Services	2,608.86	3,000.00	4,000.00	3,000.00
Equipment Loan / Lease Pmts.	4,951.29	5,000.00	5,000.00	5,000.00
911 Comm. Center Pmt.	292,359.83	291,760.00	292,110.00	295,150.00
Maint. of Licensed Vehicles	29,477.53	33,000.00	33,000.00	33,000.00
Maint. of Radios / Vehicular Equip.	8,225.72	9,000.00	9,000.00	9,000.00
Gas / Fuel	35,313.36	36,000.00	30,000.00	36,000.00
K-9 Unit Expenses	25,199.19	1,000.00	-	-
D.A.R.E.	1,164.65	1,500.00	-	-
Firing Range	8,724.68	9,000.00	8,000.00	9,000.00
Bldg. / Grounds Fixed Equip. Maint.	10,269.26	10,500.00	10,500.00	10,500.00
Tow Expense	19,280.77	25,000.00	25,000.00	25,000.00
Transfer to Health Trust	445,344.98	455,550.00	444,250.00	445,575.00
General Operating Expenses	3,091.33	3,600.00	3,000.00	3,600.00
TOTAL EXPENSES	\$ 2,903,072.99	\$ 3,052,975.00	\$ 2,924,825.03	\$ 3,003,715.00

MACOMB POLICE DUI EQUIPMENT FUND

This fund comes from DUI arrests. The fund may be used for enforcement and prevention of driving while under the influence of alcohol, other drug or drugs, intoxicating compound or compounds or any combination thereof, including, but not limited to, the purchase of law enforcement equipment and commodities to assist in the prevention of alcohol-related criminal violence.

MACOMB POLICE DUI EQUIPMENT FUND					
Account No. 205					
		FY 19-20 Actual		FY 20-21 Budget	
				Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	37,447.84	\$	17,447.84	\$ 21,718.89
REVENUES					
Misc. Receipts		13,072.16		10,000.00	10,000.00
TOTAL REVENUES		13,072.16		10,000.00	10,000.00
ITEMS OF EXPENDITURE					
Capital Equipment		-			
General Operating Expenses		28,801.11		10,000.00	26,000.00
TOTAL EXPENSES		28,801.11		10,000.00	26,000.00
PROJECTED ENDING BALANCE	\$	21,718.89	\$	17,447.84	\$ 5,718.89

MACOMB POLICE DRUG ASSET FUND

This fund comes from asset forfeiture in regard to state criminal drug cases. This fund may be used to purchase equipment and for costs related to criminal drug enforcement.

MACOMB POLICE DRUG ASSET FUND					
Account No. 215					
		FY 19-20 Actual		FY 20-21 Budget	
				Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	47,967.53	\$	67,967.53	\$ 88,120.84
REVENUES					
Misc. Receipts		72,158.34		40,000.00	40,000.00
TOTAL REVENUES		72,158.34		40,000.00	40,000.00
ITEMS OF EXPENDITURE					
General Operating Expenses		32,005.03		40,000.00	70,000.00
TOTAL EXPENSES		32,005.03		40,000.00	45,000.00
PROJECTED ENDING BALANCE	\$	88,120.84	\$	67,967.53	\$ 58,120.84

MACOMB POLICE SEX OFFENDER FUND

This fund comes from registration fees and shall be used to cover the costs incurred to administer the registration program.

MACOMB POLICE SEX OFFENDER FUND						
Account No. 225						
		FY 19-20 Actual		FY 20-21 Budget		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	7,222.44	\$	7,222.44	\$	8,692.45
REVENUES						
Misc. Receipts		1,500.00		1,100.00		1,000.00
TOTAL REVENUES		1,500.00		1,100.00		1,000.00
ITEMS OF EXPENDITURE						
General Operating Expenses		1,029.99		1,100.00		200.00
TOTAL EXPENSES		1,029.99		1,100.00		200.00
PROJECTED ENDING BALANCE	\$	7,692.45	\$	7,222.44	\$	9,492.45

MACOMB POLICE FEDERAL DRUG FUND

This fund comes from asset forfeiture in regard to federal criminal cases. It shall be used for law enforcement operations and investigations, law enforcement training and education, and law enforcement facilities, law enforcement equipment, public safety operations, contracts for services, travel and per diem, awards and memorials, matching grants, support of community based organization, drug & gang prevention/awareness programs.

MACOMB POLICE FEDERAL DRUG FUND						
Account No. 230						
		FY 19-20 Actual		FY 20-21 Budget		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	7,534.26	\$	-	\$	-
REVENUES						
Misc. Receipts		-		-		-
TOTAL REVENUES		-		-		-
ITEMS OF EXPENDITURE						
General Operating Expenses		7,534.26		-		-
TOTAL EXPENSES		7,534.26		-		-
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	-

MACOMB POLICE WARRANT FUND

This fund comes from foreign warrant fees and is used for the purchase of equipment in the furtherance of serving arrest warrants. An example would be vests for the Strategic Response Team.

MACOMB POLICE WARRANT FUND						
Account No. 235						
		FY 19-20		FY 20-21	Re-estimated	FY 21-22
		Actual		Budget	FY 20-21	BUDGET
PROJECTED BEGINNING BALANCE	\$	12,051.69	\$	7,051.69	\$ 6,785.94	\$ 8,285.94
REVENUES						
Misc. Receipts		5,488.50		5,000.00	3,000.00	3,000.00
TOTAL REVENUES		5,488.50		5,000.00	3,000.00	3,000.00
ITEMS OF EXPENDITURE						
General Operating Expenses		10,754.25		5,000.00	1,500.00	3,000.00
TOTAL EXPENSES		10,754.25		5,000.00	1,500.00	3,000.00
PROJECTED ENDING BALANCE	\$	6,785.94	\$	7,051.69	\$ 8,285.94	\$ 8,285.94

MACOMB POLICE VEHICLE FUND

This fund comes from state traffic citation fees and is used for the maintenance of police vehicles.

MACOMB POLICE VEHICLE FUND						
Account No. 245						
		FY 19-20		FY 20-21	Re-estimated	FY 21-22
		Actual		Budget	FY 20-21	BUDGET
PROJECTED BEGINNING BALANCE	\$	15,181.82	\$	16,581.83	\$ 16,226.65	\$ 17,626.65
REVENUES						
Misc. Receipts		1,231.00		1,400.00	1,400.00	-
TOTAL REVENUES		1,231.00		1,400.00	1,400.00	-
ITEMS OF EXPENDITURE						
Vehicle Maintenance		186.17		-	-	-
TOTAL EXPENSES		186.17		-	-	-
PROJECTED ENDING BALANCE	\$	16,226.65	\$	17,981.83	\$ 17,626.65	\$ 17,626.65

MACOMB POLICE FORFEITURE FUND

This fund comes from monies seized during a city ordinance arrest such as with the sale or offer of alcoholic liquor without a license. Items purchased from this fund are used for education and the prevention of underage consumption of alcohol by minors.

MACOMB POLICE FORFEITURE FUND						
Account No. 440						
		FY 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	1,053.58	\$	-	\$ 1,053.58	\$ 1,053.58
REVENUES						
Misc. Receipts		-		-	-	-
TOTAL REVENUES		-		-	-	-
ITEMS OF EXPENDITURE						
General Operating		-		-	-	-
TOTAL EXPENSES		-		-	-	-
PROJECTED ENDING BALANCE	\$	1,053.58	\$	-	\$ 1,053.58	\$ 1,053.58

MACOMB POLICE ILLINOIS STATE POLICE SEIZURE FUND

This fund comes from asset forfeiture in regard to state criminal drug cases. This fund may be used to purchase equipment related to criminal drug enforcement.

MACOMB POLICE ILLINOIS STATE POLICE SEIZURE FUND						
Account No. 445						
		FY 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$ 2,317.90	\$ -
REVENUES						
Misc. Receipts		5,883.90		-	12,082.00	2,000.00
TOTAL REVENUES		5,883.90		-	12,082.00	2,000.00
ITEMS OF EXPENDITURE						
Capital Equipment		-		-	-	-
General Operating		3,566.00		-	14,399.90	2,000.00
TOTAL EXPENSES		3,566.00		-	14,399.90	2,000.00
PROJECTED ENDING BALANCE	\$	2,317.90	\$	-	\$ -	\$ -

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 \$69,000 this year in property and replacement taxes.

Capital Equipment - \$43,500 is budgeted for the purchase of one replacement vehicle.

POLICE PROTECTION TAX FUND								
Account No. 250								
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	165,435.66	\$	134,278.12	\$	139,422.08	\$	65,809.58
REVENUES								
Property Taxes		59,657.07		60,000.00		59,874.31		60,000.00
Replacement Tax		13,863.49		11,000.00		12,131.19		9,100.00
Interest		388.96		100.00		100.00		100.00
Vehicle sold		3,000.00		-		930.00		
TOTAL REVENUES		76,909.52		71,100.00		73,035.50		69,200.00
ITEMS OF EXPENDITURE								
Capital Equipment		102,923.10		72,000.00		143,308.00		36,000.00
Maint. of Radio / Veh. Equipment		-		6,000.00		3,340.00		4,700.00
Mobile Laptop Computers		-		4,400.00		-		2,800.00
TOTAL EXPENSES		102,923.10		82,400.00		146,648.00		43,500.00
PROJECTED ENDING BALANCE	\$	139,422.08	\$	122,978.12	\$	65,809.58	\$	91,509.58

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, one full-time Office Clerk, and three part-time Code Enforcement Officers.

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

Travel / Training / Continuing Education - This line item provides for ICC Certification testing and continuing education for staff, Illinois Planning Association Annual Conference for the community development coordinator and a certified inspector courses.

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

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

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

Plumbing Inspections - This budget includes \$15,000 to pay for plumbing inspections done by one independent contractor 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.

MACOMB POLICE ELECTRONIC CITATION FUND

This fund comes from state traffic citation fees. It was established for the eventual purchase of electronic citation equipment and software.

MACOMB POLICE ELECTRONIC CITATION FUND						
Account No. 450						
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21
						FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	9,560.75	\$	10,360.75	\$	10,514.25
REVENUES						
Misc. Receipts		953.50		800.00		400.00
TOTAL REVENUES		953.50		800.00		400.00
ITEMS OF EXPENDITURE						
Misc. Expense		-		-		-
TOTAL EXPENSES		-		-		-
PROJECTED ENDING BALANCE	\$	10,514.25	\$	11,160.75	\$	10,914.25

COMMUNITY DEVELOPMENT OFFICE

Account No. 100-150

ITEMS OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 140,115.08	\$ 196,350.00	\$ 196,350.00	\$ 206,925.00
Salaries - Overtime	-	1,000.00	1,000.00	1,000.00
Salaries - Part Time	93,431.93	56,985.00	56,985.00	58,110.00
Life / Unemployment Ins.	1,856.23	2,050.00	1,825.00	1,255.00
Deferred Compensation	793.14	755.00	1,055.00	1,150.00
Safety Equip. / Uniform Exp.	117.85	250.00	250.00	250.00
Travel / Training / Continuing Ed.	3,921.89	4,500.00	1,500.00	4,500.00
Assoc. Dues and Memberships	487.25	700.00	500.00	600.00
Employment Contracts	1,414.50	4,000.00	4,000.00	8,000.00
Engineering (Plats-Sub Review/Insp.)	-	2,000.00	-	2,000.00
Office Supplies	3,931.33	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	41.00	500.00	500.00	500.00
Advertising	1,676.76	2,200.00	2,000.00	2,200.00
Publications / Printing	2,539.71	2,000.00	1,800.00	2,000.00
Postage	2,792.59	1,800.00	1,800.00	1,800.00
Telephone	4,296.52	5,000.00	4,500.00	5,000.00
Computer Software / Support / Maint.	400.00	500.00	500.00	700.00
Professional Fees - Filings, Background Cks.	2,922.37	3,500.00	2,500.00	3,500.00
Plumbing Inspections	13,800.00	15,000.00	15,000.00	15,000.00
Mowing Contract	8,040.00	10,000.00	7,000.00	10,000.00
McDonough Co. GIS Center Contr.	49,350.00	33,000.00	33,000.00	33,000.00
Maint. of Licensed Vehicles	3,677.42	3,500.00	3,600.00	4,000.00
Gas / Fuel	1,968.37	2,500.00	1,500.00	2,500.00
Transfer to Health Trust	59,922.07	93,675.00	87,905.00	93,950.00
General Operating Expenses	388.55	200.00	200.00	200.00
Emergency Relief	-	500.00	-	500.00
TOTAL EXPENSES	\$ 397,884.56	\$ 445,465.00	\$ 428,270.00	\$ 461,640.00

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 TIF district will no longer exist at the end of 2021 with the final property taxes distributed in 2022.

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

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

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

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

This budget includes a transfer of \$15,000 to the West Side TIF.

This budget includes a transfer of \$50,000 to the Downtown Renovation Grant Fund.

This budget includes a transfer of \$55,000 to the City Marketing and Downtown Development Office to partially fund City activities.

DOWNTOWN TIF FUND

Account No. 305

REVENUES	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$ 101,525.66	\$ 47,587.15	\$ 55,769.68	\$ 64,987.64
TIF Property Tax Increment	206,709.18	189,000.00	217,620.62	200,000.00
TIF Property Tax Surplus	9,848.35	9,200.00	10,259.07	10,500.00
Interest	508.53	100.00	100.00	100.00
Macomb Art Center Loan Repay.	4,704.75	4,460.00	4,000.00	3,600.00
Misc Receipts	1,800.00	500.00	-	-
TOTAL REVENUES	223,570.81	203,260.00	231,979.69	214,200.00
INTRA - FUND TRANSFERS IN				
From West Side TIF	80,000.00	30,000.00	30,000.00	-
TOTAL TRANSFERS IN	80,000.00	30,000.00	30,000.00	-
ITEMS OF EXPENDITURE				
Salaries - Part Time	5,830.54	7,000.00	7,000.00	7,000.00
Life / Unemployment Ins.	81.87	200.00	80.00	65.00
Advertising / Marketing	61.52	-	-	-
Downtown Beautification	2,431.14	2,000.00	1,000.00	1,000.00
Travel / Training / Continuing Ed.	95.29	1,500.00	-	-
Professional Dues	650.00	650.00	650.00	650.00
Property Redevelopment	140,000.00	40,000.00	40,000.00	-
Bldgs. / Grnds. / Fixed Equip. Maint.	2,952.98	4,000.00	4,000.00	14,000.00
General Operating Expense	17.41	900.00	900.00	900.00
Surplus Tax Payment - Reserve	82,206.04	91,000.00	84,131.73	91,000.00
TOTAL EXPENSES	234,326.79	147,250.00	137,761.73	114,615.00
INTRA-FUND TRANSFERS OUT				
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00
To West Side TIF Fund	-	-	-	15,000.00
To Downtown Renovation Grant Program	50,000.00	50,000.00	50,000.00	50,000.00
To City Marketing and Downtown Development Ofc.	55,000.00	55,000.00	55,000.00	55,000.00
TOTAL TRANSFERS OUT	115,000.00	115,000.00	115,000.00	130,000.00
PROJECTED ENDING BALANCE	\$ 55,769.68	\$ 18,597.15	\$ 64,987.64	\$ 34,572.64

WEST SIDE TIF

This TIF was created in December, 2009.

This years budget contains a \$15,000 transfer in from the Downtown TIF Fund.

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

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

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

Lamoine Group Loan Agreement - A specific agreement regarding the payment of the Note by the City. The loan was for \$750,000 with a 4.5% interest rate and a maturity date of December 15th, 2033. The City pledged all revenues from the Westside TIF District #3 to the payment of the annual debt service payment. The City pledged the availability of all West Side TIF revenue to make the loan payments, the Lamoine Group is obligated to reimburse to the City the amounts paid over the incremental tax it produced. The Municipality's financial obligations are solely and only to the extent of the available Incremental Taxes generated by the Redevelopment Area.

Lamoine Group Loan Reserve - By agreement the City holds \$70,745 as a reserve in this fund.

WEST SIDE TIF FUND						
Account No. 307						
		FY 19-20		FY 20-21	Re-estimated	FY 21-22
		Actual		Budget	FY 20-21	BUDGET
PROJECTED BEGINNING BALANCE	\$	47,745.76	\$	16,796.85	\$ 34,633.97	\$ 62,982.07
Lamoine Project Reserve	\$	70,000.00	\$	70,000.00	\$ 70,000.00	70,000.00
REVENUES						
TIF Property Tax Increment		85,110.48		85,000.00	131,756.75	125,000.00
TIF Property Tax Surplus		907.63		1,000.00	830.28	1,000.00
Interest		467.36		15.00	15.00	15.00
Misc Receipts Lamoine Group Reimbursement		-		-	15,000.00	35,798.00
Misc Receipts		7,924.10		-	3,300.00	-
TOTAL REVENUES		94,409.57		86,015.00	150,902.03	161,813.00
INTRA - FUND TRANSFERS IN						
From Dwntr. TIF		-		-	-	15,000.00
TOTAL TRANSFERS IN		-		-	-	15,000.00
ITEMS OF EXPENDITURE						
Utilities		5,981.75		7,000.00	7,000.00	7,000.00
Chandler Park Improvments		8,411.29		-	-	-
Chandler Park Misc.		4,618.95		4,000.00	4,000.00	4,000.00
Chandler Park Electrical		325.35		500.00	500.00	500.00
Chandler Park Sign		412.21		-	-	-
Lamoine Group - Loan Payment		-		-	70,745.10	70,745.10
General Operating Expense		85.69		14,000.00		
Bldgs. / Grnds. / Fixed Equip. Maint.		110.00		3,500.00	3,500.00	3,500.00
Surplus Tax Payments		7,576.12		8,000.00	6,808.83	8,000.00
TOTAL EXPENSES		27,521.36		37,000.00	92,553.93	93,745.10
INTRA-FUND TRANSFERS OUT						
To Downtown TIF Fund		80,000.00		30,000.00	30,000.00	-
Lamoine Project Reserve		(70,000.00)		(70,000.00)	(70,000.00)	(70,745.00)
		held for loan pymt.		held for loan pymt.	held for loan pymt.	held for loan pymt.
PROJECTED ENDING BALANCE	\$	34,633.97	\$	35,811.85	\$ 62,982.07	\$ 145,304.97

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 facade 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. This program is set to end when the Downtown TIF District expires and the final funds are expended.

DOWNTOWN RENOVATION GRANT PROGRAM						
Account No. 308						
REVENUES		FY 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	51,838.15	\$	19,838.15	\$ 37,825.06	\$ 37,825.06
INTRA-FUND TRANSFERS IN						
From Dwntrn TIF		50,000.00		50,000.00	50,000.00	50,000.00
TOTAL TRANSFERS IN		50,000.00		50,000.00	50,000.00	50,000.00
ITEMS OF EXPENDITURE						
Renovation Grants		64,013.09		50,000.00	50,000.00	50,000.00
TOTAL EXPENSES		64,013.09		50,000.00	50,000.00	50,000.00
PROJECTED ENDING BALANCE	\$	37,825.06	\$	19,838.15	\$ 37,825.06	\$ 37,825.06

CITY MARKETING AND DOWNTOWN DEVELOPMENT OFFICE

The Downtown TIF district expires at the end of December 2021 with the final tax payments coming in 2022. To start the transition away from the Downtown TIF, the Downtown Development Office has been renamed the City Marketing and Downtown Development Office effective with the beginning of this budget. The City marketing includes the maintenance of the City's website and facebook pages as well as creating YouTube videos including updates from the Mayor, video tours of departments, and other various methods of sharing information with the Citizen's of Macomb and the surrounding area.

Downtown Development was re-established in-house in 2015 after the Chamber of Commerce decided not to renew its contract with the City to provide a staff person dedicated to this purpose.

The City Marketing and Downtown Development office is staffed with one full time employee and is located on the second floor of City Hall.

This department is funded jointly by transfers in from both the Downtown TIF funds and Hotel/Motel Tax funds.

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

CITY MARKETING AND DOWNTOWN DEVELOPMENT OFFICE							
Account No. 309							
REVENUES		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	11,774.74	\$	8,054.74	\$	9,983.34	\$ 13,004.34
Farmer's Market Income		260.00		-		-	-
Misc. Receipts		2,840.00		1,000.00		-	1,000.00
TOTAL REVENUES		3,100.00		1,000.00		-	1,000.00
INTRA-FUND TRANSFERS IN							
From Downtown TIF		55,000.00		55,000.00		55,000.00	55,000.00
From Hotel/Motel Tax		24,000.00		25,000.00		25,000.00	25,000.00
TOTAL TRANSFERS IN		79,000.00		80,000.00		80,000.00	80,000.00
ITEMS OF EXPENDITURE							
Salaries		42,933.75		45,100.00		45,063.00	48,165.00
Salaries - Part Time		-		-		-	2,000.00
Life/Unemployment Insurance		327.38		335.00		270.00	230.00
Office Supplies		646.01		1,000.00		500.00	750.00
Printing/Publications		213.00		150.00		100.00	150.00
Advertising / Marketing		429.82		700.00		1,550.00	1,000.00
Postage		66.00		100.00		75.00	75.00
Telephone		632.14		615.00		675.00	675.00
Travel / Training / Continuing Ed.		1,483.05		2,000.00		1,000.00	2,000.00
Association Dues/Membership Fees		32.45		400.00		400.00	400.00
General Operating Expense		1,919.00		1,200.00		500.00	150.00
Farmer's Market Expense		260.00		350.00		-	-
Small Business Competition Expense		3,500.00		-		-	-
Summer Concert Series/Brown Bag		828.00		1,700.00		400.00	1,700.00
Dickens/Polar Express		5,711.05		6,000.00		2,000.00	6,000.00
Moon Over Macomb		1,176.41		1,200.00		1,250.00	1,200.00
Park & Cruise		487.70		1,500.00		-	1,500.00
Fashion Week / Downtown Block Party		50.00		600.00		-	600.00
Transfer to Health Insurance		23,195.64		23,490.00		23,196.00	23,490.00
TOTAL EXPENSES		83,891.40		86,440.00		76,979.00	90,085.00
PROJECTED ENDING BALANCE	\$	9,983.34	\$	2,614.74	\$	13,004.34	\$ 3,919.34

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 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	1,254.73	\$	1,254.73	\$	3,754.73
REVENUES						
Sculpture Sponsorships/Donations		-		15,000.00	4,500.00	3,500.00
Artist Entry Fees		-		-	-	-
TOTAL REVENUE		-		15,000.00	4,500.00	3,500.00
ITEMS OF EXPENDITURE						
Sculpting Downtown Macomb		-		12,000.00	2,000.00	3,500.00
TOTAL EXPENSES		-		12,000.00	2,000.00	3,500.00
PROJECTED ENDING BALANCE	\$	1,254.73	\$	4,254.73	\$	3,754.73

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 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	90,806.04	\$	70,921.04	\$76,925.50	\$63,725.50
Interest on Fund Balance		211.00		125.00	125.00	125.00
Interest on Loans		1,035.09		1,075.00	1,075.00	1,300.00
Loan Principal Repayments		9,873.37		10,600.00	10,600.00	12,000.00
TOTAL REVENUES		11,119.46		11,800.00	11,800.00	13,425.00
ITEMS OF EXPENDITURE						
Professional Fees		-		-	-	-
Loan Disbursements		25,000.00		25,000.00	25,000.00	25,000.00
TRANSFERS OUT						
To Community Development		-		-	-	-
TOTAL EXPENSES		25,000.00		25,000.00	25,000.00	25,000.00
PROJECTED ENDING BALANCE	\$	76,925.50	\$	57,721.04	\$ 63,725.50	\$ 52,150.50

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.

Transfer out to General Fund - In FY 20-21 the general fund transferred \$200,000 into the CDAP Fund to address the cash flow for grants. The FY 21 - 22 budget includes a transfer out to the general fund once the funding has been completed for available grants.

Strong Communities Program (SCP) Grant - The Strong Communities Program (SCP) will return vacant residential properties to productive and taxable use through rehabilitation and provide funds for demolition in cases where properties are beyond repair and negatively impacting neighboring residences. As a result, SCP will increase property values, create jobs, help reduce crime, generate additional tax revenue and attract further community investment. It will preserve existing affordable housing stock that is often in city centers and in proximity to community amenities (schools, parks, medical facilities, shopping, jobs and transportation).

CDAP FUND							
Account No. 325							
SOURCE OF FUNDS		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	37,950.29	\$	317,084.29	\$	318,022.42	\$ 453,562.31
Interest on Fund Balance		70.54		100.00		70.00	70.00
Interest on Loans		1,767.16		1,820.00		1,820.00	1,520.00
Loan Principal Repayments		23,234.43		15,800.00		15,800.00	10,000.00
Out Door Seating Grant		-		-		200,000.00	-
Small Business Micro Grant		-		-		199,550.00	-
Strong Communities Program SCP		-		-		-	200,000.00
Misc Receipts - RISE		-		-		-	-
SUB-TOTAL REVENUES		25,072.13		17,720.00		417,240.00	211,590.00
TRANSFERS IN							
From General Fund		-		-		200,000.00	-
From Community Improvement Fund		255,000.00		-		-	-
TOTAL REVENUES		280,072.13		17,720.00		617,240.00	211,590.00
ITEMS OF EXPENDITURE							
Professional Fees		-		-		100.00	-
RISE Expense		-		100,000.00		56,600.00	-
Out Door Seating Grant		-		-		177,305.55	-
Small Business Micro Grant		-		-		222,694.56	-
Strong Communities Program SCP		-		-		-	200,000.00
General Operating		-		-		-	-
Loan Disbursements		-		-		25,000.00	-
SUB-TOTAL EXPENDITURES		-		100,000.00		481,700.11	200,000.00
TRANSFERS OUT							
To General Fund		-		-		-	200,000.00
To Community Improvement Fund		-		-		-	-
TOTAL EXPENDITURES		-		100,000.00		481,700.11	400,000.00
PROJECTED ENDING BALANCE	\$	318,022.42	\$	234,804.29	\$	453,562.31	\$ 265,152.31

COMMUNITY IMPROVEMENTS FUND

Special community improvement projects are accounted for in this fund.

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

Fix / Flatten Properties - Properties meeting specific criteria may be made safe or may be torn down as a continuing effort to reduce blighted properties.

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 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	412,430.05	\$	105,645.05	\$	145,017.31	\$	100,204.10
Sale of Property		5,000.00		-		-		-
Abdandoned Property Grant		-		40,000.00		40,000.00		-
Sm Business Stabilization Grant		-		-		40,000.00		10,000.00
Misc. Receipts		830.00		-		-		-
TOTAL REVENUES		5,830.00		40,000.00		80,000.00		10,000.00
TRANSFERS IN								
From CDAP Loan Fund		-		-		-		-
TOTAL TRANSFERS IN		-		-		-		-
ITEMS OF EXPENDITURE								
Professional Fees		817.00		-		250.00		-
Advertising		3,290.98		500.00		200.00		200.00
Land Acq. / Demo.		434.00		-		-		-
Fix / Flatten Properties		10,936.39		15,000.00		15,000.00		15,000.00
Blight Reduction Mowing Expenses		2,098.00		3,000.00		2,500.00		3,000.00
Abandoned Property Grant Expenses		137.37		-		43,363.21		-
RIPPLE Program		-		-		13,000.00		-
Small Bus. Stabilization Grant		-		-		50,000.00		-
General Operating Expense		529.00		500.00		500.00		500.00
TOTAL EXPENSES		18,242.74		19,000.00		124,813.21		18,700.00
INTRA-FUND TRANSFERS OUT								
To CDAP Fund		255,000.00		-		-		-
PROJECTED ENDING BALANCE	\$	145,017.31	\$	126,645.05	\$	100,204.10	\$	91,504.10

**STREET PROJECT SCHEDULE THROUGH
FISCAL YEAR 2028 - (updated 3/22/21)**

			Covid Reduction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	2018 Const	2019 Const	2020 Const	2021 Const	2022 Const	2023 Const	2024 Const	2025 Const	2026 Const	Final
Sales Tax Fund										
Sales Tax Fund Revenue	\$ 1,653,252	\$ 1,651,307	\$ 1,525,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Reimbursements/Transfers In	1,353	2,068	1,977	15,200	250	250	250	250	250	250
Transfer To Downtown Rev.	-250,000	-265,214	-650,000	-	-	-	-	-	-	-
Transfer to Water Fund - SE Main Repl.	-75,000	-	-	-	-	-	-	-	-	-
Transfer to Storm Sewer Fund	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
Transfer to Special Project Fund	-	-170,000	-50,000	-	-250,000	-	-	-	-	-
Misc. Costs/unspecified projects	-9,255	-9,842	-160,475	-6,500	-2,350	-2,350	-2,350	-2,350	-	-
Safe Route to School Program	-	-27,228	-81,000	-	-	-	-	-	-	-
Sidewalk Replacement	-	-3,425	-8,000	-15,000	-15,000	-15,000	-20,000	-20,000	-20,000	-20,000
Street Materials	-116,721	-82,691	-164,000	-170,000	-185,000	-190,000	-190,000	-190,000	-190,000	-190,000
Seal Coat & Crack Seal	-20,032	-27,867	-	-	-	-	-	-	-	-
Pedestrian Safety Improvements	-36,688	-38,857	-4,950	-	-	-	-	-	-	-
Transfer to Bond Payment	-599,438	-599,938	-546,600	-592,700	-589,500	-590,700	-591,100	-590,700	-594,800	-592,800
Specified Projects	-427,838	-312,873	-	-772,500	-400,000	-600,000	-600,000	-650,000	-650,000	-650,000
Total Sales Tax Ending Balance	384,976	450,416	262,368	170,868	179,268	231,468	226,068	228,668	221,518	226,118
Less Bond Reserve	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000	-151,000
Estimated Ending Balance	\$ 233,976	\$ 299,416	\$ 111,368	\$ 19,868	\$ 28,268	\$ 80,468	\$ 75,068	\$ 77,668	\$ 70,518	\$ 75,118

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	2018 Const	2019 Const	2020 Const	2021 Const	2022 Const	2023 Const	2024 Const	2025 Const
Downtown Project Fund								
Transfer In From Sales Tax Fund	250,000	265,214	650,000	-	-	-	-	-
Transfer In From General Fund	-	-	-	140,000	-	-	-	-
Transfer In From Equipment Repl. Fund	-	-	-	302,459	-	-	-	-
Grant Funds - ITEP	-	-	-	1,299,140	-	-	-	-
Expenditures	-18,012	-44,337	-	-2,847,265	-	-	-	-
Total Downtown Project Ending Balance	\$ 234,789	\$ 455,666	1,105,666	\$ -	\$ -	\$ -	\$ -	\$ -

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	2018 Const	2019 Const	2020 Const	2021 Const	2022 Const	2023 Const	2024 Const	2025 Const
Special Project Fund								
Transfer In from Sales Tax Fund	-	170,000	50,000	-	-	-	-	-
Eng./Survey/Easements/Etc.- S. Johnson	-	-64,429	-	-	-	-	-	-
S. Johnson St. Project	-	-	-32,409	-	-	-	-	-
Burlington Road Bridge	-	-	-55,000	-5,000	-	-	-	-
Candy Ln. IDOT PESA Report	-3,220	-	-6,970	-	-	-	-	-
Total S. Johnson St. Project Fund	\$ 27,362	\$ 132,933	\$ 88,554	\$ 83,554	\$ 83,554	\$ 83,554	\$ 83,554	\$ 83,554
Ending Balance - Non STU Funds								

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	2018 Const	2019 Const	2020 Const	2021 Const	2022 Const	2023 Const	2024 Const	2025 Const
MFT REBUILD ILLINOIS BOND MONEY								
STU Funding - S. Johnson	-	-	-	-	1,782,011	-	-	-
Rebuild Illinois Funds	-	-	472,663	472,663	472,663	-	-	-
Eng./Survey/Easements/Etc.- S. Johnson	-	-	-	-	-	-	-	-
Water Main Replacement- S. Johnson	-	-	-	-250,000	-	-	-	-
S. Johnson St. Project	-	-	-	-	-2,950,000	-	-	-
Total S. Johnson St. Project Fund	\$ -	\$ -	\$ 472,663	\$ 695,326	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance - Non STU Funds								

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	2018 Const	2019 Const	2020 Const	2021 Const	2022 Const	2023 Const	2024 Const	2025 Const
STU Accumulation								
STU USED	1,134,575	1,394,949	1,619,949	1,844,949	2,069,949	512,938	737,938	962,938
Total STU Funding Available	\$ 1,134,575	\$ 1,394,949	\$ 1,619,949	\$ 1,844,949	\$ 287,938	\$ 512,938	\$ 737,938	\$ 962,938

SALES TAX - INFRASTRUCTURE

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

Specified Projects - \$772,500 is budgeted for mill and overlay projects for South Dudley St. from Jackson St. to Grant St., a portion of West Pierce St. and a portion of North Normal St. plus micro surfacing projects for Hickory Bow and East Calhoun St.

\$170,000 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.

This fund makes a bond and interest payment of approximately \$592,700 per year on the Infrastructure Bond issue (7.5 mil.).

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

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$ 233,975.59	\$ 163,514.59	\$ 299,415.97	\$ 111,367.97
Reserve	151,000.00	151,000.00	151,000.00	151,000.00
REVENUES				
Sales Tax Referendum	1,651,306.51	1,610,000.00	1,525,000.00	1,500,000.00
Safe Routes to School Program	-	200,000.00	-	-
Interest	238.00	250.00	250.00	200.00
Misc Receipts	1,829.71	-	1,727.00	15,000.00
TOTAL REVENUES	1,653,374.22	1,810,250.00	1,526,977.00	1,515,200.00
TRANSFERS IN				
From Special Fund 729	-	-	-	-
ITEMS OF EXPENDITURE				
Professional Fees	2,457.55	6,500.00	475.00	6,500.00
Concrete	20,424.64	65,000.00	55,000.00	57,500.00
Asphalt	12,764.94	20,000.00	20,000.00	17,500.00
Emulsion Oil	23,377.01	25,000.00	30,000.00	25,000.00
Sand / Rock	14,336.62	25,000.00	25,000.00	27,500.00
Pipe / Culverts / Grates / Inlets / Manholes	7,644.98	30,000.00	20,000.00	22,500.00
Street Striping / Paint	4,142.88	20,000.00	14,000.00	20,000.00
Sidewalk Replace. Program - shared	3,425.33	15,000.00	8,000.00	15,000.00
Safe Routes to School Program	27,228.22	345,000.00	81,000.00	-
Crack Sealing	27,866.67	-	-	-
Unspecified Projects	7,384.32	-	160,000.00	-
Infra. Street Specified Projects	312,872.60	-	-	772,500.00
Infrastructure Bond / Int. Pymts.	599,937.50	600,240.00	546,600.00	592,700.00
Pedestrian Safety Improvements	38,856.58	-	4,950.00	-
TOTAL EXPENSES	1,102,719.84	1,151,740.00	965,025.00	1,556,700.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
INTRA- FUND TRANSFERS OUT				
To Downtown Revitalization	265,214.00	550,000.00	650,000.00	-
To Special Project Fund	170,000.00	50,000.00	50,000.00	-
TOTAL TRANSFERS OUT	435,214.00	600,000.00	700,000.00	50,000.00
ENDING BALANCE	450,415.97	323,024.59	262,367.97	170,867.97
LESS RESERVE	151,000.00	151,000.00	151,000.00	151,000.00
PROJECTED ENDING BALANCE	\$ 299,415.97	\$ 172,024.59	\$ 111,367.97	\$ 19,867.97

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 21-22 construction season. This fund will receive transfers in from the Infrastructure Sales Tax Fund, the Equipment Replacement Fund and from the General Fund to as the project progresses.

DOWNTOWN REVITALIZATION								
Account No. 120								
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	234,788.93	\$	460,607.93	\$	455,666.15	\$	1,105,666.15
REVENUES								
Misc Receipts		-		-		-		-
ITEP Grant		-		-		-		1,299,140.00
TRANSFERS IN								
From Sales Tax Infrastructure		265,214.00		550,000.00		650,000.00		-
From General Fund		-		-		-		140,000.00
From Equipment Replacement Fund		-		-		-		302,459.00
TOTAL REVENUES		265,214.00		550,000.00		650,000.00		1,741,599.00
ITEMS OF EXPENDITURE								
Downtown Project		44,336.78		1,000,000.00		-		2,847,265.15
TOTAL EXPENSES		44,336.78		1,000,000.00		-		2,847,265.15
PROJECTED ENDING BALANCE	\$	455,666.15	\$	10,607.93	\$	1,105,666.15	\$	-

SPECIAL PROJECT FUND

This budget does not reflect any transfers in in from the Sales Tax - Infrastructure fund.

This budget has an expense of \$5,000 for preliminary work for the Burlington Road Bridge project.

SPECIAL PROJECT FUND								
Account No. 729								
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	27,362.00	\$	77,362.00	\$	132,933.10	\$	88,554.10
REVENUES								
STU Funding		-		-		-		-
Misc. Receipts		-		-		-		-
SUB-TOTAL REVENUES		-		-		-		-
INTRA- FUND TRANSFERS IN								
From Infrastructure Sales Tax		170,000.00		50,000.00		50,000.00		-
TOTAL REVENUES		170,000.00		50,000.00		50,000.00		-
ITEMS OF EXPENDITURE								
Candy Lane		-		-		6,970.00		-
South Johnson St. project		64,428.90		-		32,409.00		-
Burlington Road Bridge		-		60,000.00		55,000.00		5,000.00
TOTAL EXPENSES		64,428.90		60,000.00		94,379.00		5,000.00
TRANSFERS OUT								
Transfers Out to Infrastructure Sales Tax		-		-		-		-
PROJECTED ENDING BALANCE	\$	132,933.10	\$	67,362.00	\$	88,554.10	\$	83,554.10

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 \$63,077 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$30,000 to the Operations Dept. to help offset part of the Public Works' salaries related to the yard waste site.

This budget includes a 3% increase to the current monthly rate of \$20.26 resulting in a new monthly rate of \$20.87.

GARBAGE COLLECTION/DISPOSAL FUND								
Account No. 210								
		FY 19-20		FY 20-21		Re-estimated		FY 21-22
		Actual		Budget		FY 20-21		BUDGET
PROJECTED BEGINNING BALANCE	\$	38,446.48	\$	19,648.49	\$	25,783.31	\$	1,555.44
REVENUES								
Replacement Taxes		36,771.38		30,000.00		32,176.63		24,130.00
Interest		168.00		15.00		15.00		15.00
Various WM Stickers, Resale		4,603.00		3,500.00		3,500.00		3,500.00
Misc. Receipts		2,215.00		500.00		920.00		500.00
Monthly Fees		917,748.17		978,054.80		954,385.00		999,320.00
TOTAL REVENUES		961,505.55		1,012,069.80		990,996.63		1,027,465.00
ITEMS OF EXPENDITURE								
Salaries - Part Time		10,788.14		14,305.00		11,610.00		12,000.00
FICA		825.37		1,095.00		822.00		925.00
Employee Insurance		194.94		180.00		122.00		105.00
Telephone		(29.35)		-		-		-
Contracts - Garbage Collection		597,167.25		608,269.20		606,000.00		616,550.00
Recycling		191,784.00		196,585.20		193,915.00		199,238.00
Yard Waste - "No Sticker"		36,726.04		37,423.83		37,425.00		38,285.00
Contr. To WIRC - Paint / Elec. Recycling		8,323.00		8,490.00		8,490.00		8,744.00
Maint. of Moveable Equip.		20,551.56		18,000.00		20,000.00		20,000.00
Various WM Stickers, Purchase		3,900.00		3,500.00		3,500.00		3,500.00
Yard Waste Center Operations		18,422.27		30,000.00		25,000.00		35,000.00
Bld. / Grnds. / Fixed Equip. Maint.		-		500.00		500.00		500.00
General Operating Expense		17.50		500.00		500.00		500.00
TOTAL EXPENSES		888,670.72		918,848.23		907,884.00		935,347.00
INTRA-FUND TRANSFERS OUT								
To IT Fund		-		-		-		-
To Operations Div.-Salaries PW		30,000.00		30,000.00		30,000.00		30,000.00
To General Corp.-Admin. B.O.		55,498.00		77,340.50		77,340.50		63,077.00
TOTAL TRANSFERS OUT		85,498.00		107,340.50		107,340.50		93,077.00
PROJECTED ENDING BALANCE	\$	25,783.31	\$	5,529.56	\$	1,555.44	\$	596.44

OPERATIONS DIVISION

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

TRANSFERS include;

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

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

\$113,819 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.

\$678,694 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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Replacement Taxes	18,385.69	15,000.00	16,088.32	12,066.32
Telecommunications Taxes	235,541.65	217,560.00	217,560.00	206,685.00
State Highway Maint.	6,583.07	4,500.00	4,520.00	4,565.00
Grant - Trees	15,000.00	5,000.00	5,000.00	5,000.00
Sale of Salt - WIU	-	-	-	-
Sale of Fuel-outside vendors	253,775.16	250,000.00	165,000.00	275,000.00
Sale of Fuel-Internal usage	98,412.74	118,900.00	95,500.00	124,000.00
Misc. Receipts	6,041.29	5,000.00	15,375.00	2,500.00
SUBTOTAL	633,739.60	615,960.00	519,043.32	629,816.32
INTRA-FUND TRANSFERS IN				
From General Corp.	-	197,973.00	-	338,936.68
TRANSFERS IN				
From MFT	420,000.00	420,000.00	420,000.00	420,000.00
From Garbage Fund	30,000.00	30,000.00	30,000.00	30,000.00
From Water Revenue Funds	671,632.00	681,311.00	681,311.00	678,694.00
From Sewer Revenue Funds	114,077.00	113,156.00	113,156.00	113,819.00
INTRA- FUND TRANSFERS OUT				
To General Fund	162,181.66	-	23,240.32	-
TOTAL REVENUES / EXPENDITURES	\$ 1,707,266.94	\$ 2,058,400.00	\$ 1,740,270.00	\$ 2,211,266.00

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 \$500 annual personnel safety equipment allowance to each qualifying employee.

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

Tree Planting, Care/Maint./ Forester - This line item increase is due to diseased trees throughout the city.

Capital Improvement - This line item reflects repair costs to the salt dome and an operations shed door (\$30,000).

Capital Equipment - This line item reflects the purchase of a new two ton truck with plow and spreader (\$155,000), a backhoe or mini excavator (\$65,000) and a new v-box salt spreader (\$20,000).

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
Salaries - Regular	\$ 744,476.17	\$ 810,075.00	\$ 815,000.00	\$ 845,000.00
Salaries - Overtime	44,836.42	35,000.00	35,000.00	35,000.00
Salaries - Part time	18,059.86	24,245.00	5,000.00	26,450.00
Life / Unemployment Ins.	4,758.33	5,900.00	3,725.00	3,665.00
Deferred Compensation	3,744.55	5,265.00	4,700.00	4,800.00
Safety Equip. / Uniform Exp.	12,177.82	15,000.00	15,000.00	15,000.00
Travel / Training / Continuing Ed.	3,230.88	7,000.00	4,000.00	4,000.00
Drug and Alcohol Testing	1,132.10	1,200.00	1,400.00	1,500.00
Assoc. Dues and Memberships	754.00	1,000.00	800.00	800.00
Engineering - Incidental	175.00	1,000.00	1,000.00	1,000.00
Office Supplies	428.10	1,000.00	500.00	800.00
Office Equipment / Furnishings	533.18	800.00	600.00	800.00
Advertising	2,604.64	500.00	400.00	400.00
Publications / Printing	177.62	600.00	500.00	500.00
Postage	61.98	300.00	300.00	300.00
Telephone	5,542.22	6,500.00	6,000.00	6,000.00
Utilities	11,438.62	13,000.00	13,000.00	13,000.00
Computer Software / Support / Maint.	56.84	500.00	500.00	500.00
Professional Fees	3,663.85	2,000.00	3,500.00	3,500.00
Street Lighting Upgrades / Maint.	7,932.35	12,000.00	10,000.00	10,000.00
Herbicide and Pesticide	5,709.61	6,000.00	4,000.00	4,000.00
Equipment Loan / Lease Payments	2,744.23	2,500.00	2,500.00	2,500.00
Maint. of Licensed Vehicles	41,276.98	45,000.00	45,000.00	48,000.00
Maint. Radios / Vehicular Equip.	660.99	800.00	800.00	800.00
Gas / Fuel - Bulk Purchase	324,263.69	347,360.00	216,445.00	382,096.00
Gas / Fuel - Dept. Use	47,793.44	50,000.00	40,000.00	55,000.00
Maint. of Movable Equip.	25,315.11	35,000.00	35,000.00	35,000.00
Hand Tools / Small Equip.	4,371.86	8,500.00	8,000.00	8,000.00
Traffic Control Signage - Hardware	5,844.77	5,500.00	5,000.00	5,000.00
Tree Planting, Care / Maint. / Forester	11,571.68	14,000.00	16,000.00	17,000.00
Trees - Grant	3,724.99	5,000.00	5,000.00	13,000.00
Sidewalk Snow Removal Contract	1,250.00	17,500.00	17,500.00	17,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	13,530.24	8,500.00	8,500.00	8,500.00
Transfer to Health Trust	248,893.46	256,855.00	243,250.00	256,855.00
General Operating Expense	23,972.60	30,000.00	26,000.00	30,000.00
General Operating Exp. - Underground	58,432.76	90,000.00	80,000.00	85,000.00
Capital Improvements	22,126.00	30,000.00	30,000.00	30,000.00
Capital Equipment	-	163,000.00	36,350.00	240,000.00
TOTAL EXPENSES	\$ 1,707,266.94	\$ 2,058,400.00	\$ 1,740,270.00	\$ 2,211,266.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

WATER FUND

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

\$2,099,470 to the Water O & M Fund to meet Water Department operating expenses

\$480,000 to the Water Bond and Interest Fund to meet debt service obligations

\$320,000 to the Water Infrastructure Grant Fund.

\$71,808 to the IMRF Fund for 90% the seven employees paid from Operations

\$10,000 to the IT Fund

\$410,750 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.

\$48,533 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$678,694 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

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

This budget includes a user fee rate increase of \$0.25 and a debt service fee increase of \$1.00. The water user rate fee will be \$5.29 per 100 cubic feet of water and the water debt service fee will be \$9.00 per month.

WATER FUND REVENUES					
Account No. 500					
		FY 19-20	FY 20-21	Re-estimated	FY 21-22
		Actual	Budget	FY 20-21	BUDGET
PROJECTED BEGINNING BALANCE	\$	938,967.34	\$ 362,779.09	\$ 576,224.62	\$ 447,601.75
REVENUES					
Interest		959.86	500.00	650.00	500.00
User Fee Collections		2,974,297.14	3,063,301.00	3,014,890.00	3,247,852.00
Service Fees		1,660.00	1,500.00	1,950.00	1,500.00
Debt Service Fee		324,165.93	474,270.00	502,995.00	586,416.00
Meter Maint. / Repair Fees		83,991.01	83,660.00	83,660.00	135,727.00
Other Receipts		102,920.50	100,000.00	100,000.00	100,000.00
TOTAL REVENUES		3,487,994.44	3,723,231.00	3,704,145.00	4,071,995.00
TRANSFERS IN					
From General Fund (due to/from)		-	-	-	-
From Sewer Revenue Funds		100,000.00	100,000.00	100,000.00	-
From Water Deposits / Refunds		118.93	115.00	111.88	100.00
Infra Structure Sales Tax (1%)		-	-	-	-
TOTAL BUDGETED REVENUES		3,588,113.37	3,823,346.00	3,804,256.88	4,072,095.00
INTRA- FUND TRANSFERS OUT					
To Water O & M		2,282,300.84	2,167,835.00	2,150,440.00	2,099,470.00
To Bond and Interest Fund		481,800.00	483,000.00	483,000.00	480,000.00
To Water Sick and Vacation		-	-	-	-
To Water Infrastructure Grant Fund		-	20,000.00	20,000.00	320,000.00
TRANSFERS OUT					
To Gen. Corp.		379,962.25	462,247.75	462,247.75	410,749.50
To IMRF		59,142.00	73,481.00	73,481.00	71,808.00
To IT Fund		10,000.00	10,000.00	10,000.00	10,000.00
To Insurance and Tort Judgments		66,019.00	52,400.00	52,400.00	48,533.00
To Operations Division		671,632.00	681,311.00	681,311.00	678,694.00
TOTAL TRANSFERS OUT		3,950,856.09	3,950,274.75	3,932,879.75	4,119,254.50
PROJECTED ENDING BALANCE	\$	576,224.62	\$ 235,850.34	\$ 447,601.75	\$ 400,442.25

WATER FUND

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

Engineering - This line item includes all the engineering costs for the NW Water Main replacement Grants.

Professional Fees - This line will cover a service agreement for the membrane system air compressor service contract, cross connection survey , a valve program and NPDES permit fee.

Chemicals - This line includes the cost for all chemicals used to treat and produce potable water.

Capital Equipment - There are no budgeted items for this fiscal year.

Capital Improvement Projects - This line item includes the cost of repairs to the water treatment plant roof and for the purchase of land for the new water treatment plant.

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 2,282,300.84	\$ 2,167,835.00	\$ 2,150,440.00	\$ 2,099,470.00
ITEMS OF EXPENDITURE				
Salaries - Regular - Treatment	\$ 372,449.96	\$ 387,565.00	\$ 387,565.00	\$ 396,000.00
Salaries - Overtime - Treatment	34,389.34	45,000.00	45,000.00	45,000.00
IMRF	38,391.05	49,315.00	47,500.00	46,000.00
FICA	29,941.58	33,095.00	32,000.00	34,000.00
Life / Unemployment Ins.	1,952.01	2,200.00	1,700.00	1,610.00
Deferred Compensation	1,076.88	1,200.00	1,100.00	1,150.00
Safety Equip. / Uniform Exp. - Treatment	6,460.28	7,500.00	7,500.00	7,500.00
Travel / Training / Cont. Ed. - Treatment	271.00	1,000.00	100.00	1,000.00
Drug and Alcohol Testing	509.60	615.00	615.00	615.00
Assoc. Dues and Memberships	862.50	850.00	850.00	850.00
Engineering	28,473.48	114,000.00	131,000.00	141,000.00
Office Supplies	462.64	250.00	500.00	500.00
Office Equipment / Furnishings	842.37	1,000.00	500.00	500.00
Advertising	901.89	1,100.00	1,100.00	1,100.00
Publications / Printing	262.53	1,500.00	500.00	1,500.00
Postage	707.37	2,700.00	700.00	2,700.00
Telephone	6,646.11	6,200.00	6,200.00	6,200.00
Utilities	190,448.14	180,000.00	160,000.00	160,000.00
Computer Software / Support / Maint.	745.00	2,000.00	2,000.00	2,000.00
Professional Fees	32,393.00	120,000.00	80,000.00	100,000.00
Equipment Loan / Lease	1,243.49	1,200.00	1,200.00	1,200.00
Dam Inspection / Repair	429.70	2,000.00	15,000.00	25,000.00
Meter Upgrade / Repair / Supply	121,842.97	200,000.00	100,000.00	200,000.00
Maint. of Licensed Vehicles - Treatment	1,919.80	1,500.00	1,500.00	1,500.00
Maint. of Radio / Vehicular Equip.	255.00	500.00	500.00	500.00
Gas / Fuel - Treatment	2,064.48	3,500.00	3,500.00	3,500.00
JULIE Expense	4,911.69	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment - Treatment	2,687.62	3,000.00	3,000.00	3,000.00
Hand Tools / Small Equip. - Treatment	4,328.03	2,000.00	2,000.00	2,000.00
Chemicals	353,489.56	360,000.00	360,000.00	360,000.00
Chemical Equipment / Repairs	25,343.95	35,000.00	15,000.00	15,000.00
Chemicals / Pool	9,052.09	10,000.00	-	7,000.00
Lab Tests and Equipment	31,696.66	30,000.00	32,000.00	32,000.00
Sludge Disposal	146,359.31	65,000.00	60,000.00	60,000.00
Bldg. / Grnds. / Fixed Equip. - Treatment	79,541.25	80,000.00	60,000.00	80,000.00
Transfer to Health Trust	138,805.80	140,545.00	138,810.00	140,545.00
Scada System Upgrade / Maint.	1,729.00	10,000.00	10,000.00	10,000.00
PALL Membrane System Parts	15,433.22	-	-	-
WTP Compliance Project	517,034.94	-	-	-
Water Main Replacement - N. Lafayette FY 20-21	10,000.00	-	175,000.00	-
Water Tower Painting / Inspection	-	8,000.00	8,000.00	-
General Operating Expense	3,872.56	3,500.00	10,500.00	4,000.00
Capital Equipment	47,312.99	250,000.00	243,000.00	-
Capital Improvement Projects	14,760.00	-	-	200,000.00
TOTAL EXPENSES	2,282,300.84	2,167,835.00	2,150,440.00	2,099,470.00
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 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	36,941.96	\$	36,656.96	\$	37,138.02	\$	37,153.02
REVENUES								
INTRA- FUND TRANSFERS IN								
From Water Surplus Funds		481,800.00		483,000.00		483,000.00		480,000.00
Misc. Receipts		-		-		-		-
TOTAL REVENUES		481,800.00		483,000.00		483,000.00		480,000.00
ITEMS OF EXPENDITURE								
Trust Manangement Fees		475.00		950.00		950.00		950.00
Series 2008-A Bonds		-		-		-		-
Series 2016 Bonds		256,600.00		257,500.00		257,500.00		253,300.00
IEPA - RO Loan L17-219900		131,056.60		131,060.00		131,060.00		131,060.00
THM Loan L172947		34,849.30		34,850.00		34,850.00		34,850.00
IEPA Water Tower Loan L17-5138		58,623.04		58,625.00		58,625.00		58,625.00
TOTAL EXPENSES		481,603.94		482,985.00		482,985.00		478,785.00
INTRA- FUND TRANSFERS OUT		-		-		-		-
PROJECTED ENDING BALANCE	\$	37,138.02	\$	36,671.96	\$	37,153.02	\$	38,368.02

WATER BOND AND INTEREST RESERVE							
Account No. 525							
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	165,999.93	\$	224,529.93	\$	224,529.93	\$ 224,529.93
INTRA-FUND TRANSFERS IN		58,530.00		-		-	-
TOTAL REVENUES		58,530.00		-		-	-
INTRA- FUND TRANSFERS OUT							
To Water Fund		-		-		-	-
TOTAL EXPENSES		-		-		-	-
PROJECTED ENDING BALANCE	\$	224,529.93	\$	224,529.93	\$	224,529.93	\$ 224,529.93

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 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00
REVENUES						
INTRA- FUND TRANSFERS IN From Water Revenue Funds		-		-	-	-
TOTAL REVENUES		-		-	-	-
ITEMS OF EXPENDITURE						
Sick and Vacation Pay		-		-	-	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00

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 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	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

WATER INFRASTRUCTURE GRANT FUND

In 2018 the City began a water main replacement projects with grant money from the CDBG and will continue to utilize this grant as long as grant money is available. The Northwest Project Phase II has been projected to cost about \$570,000 in construction costs to replace old cast iron water main, using a \$500,000 CDBG grant to defray the City's expenses. The Northwest Project Phase III has been projected to cost about \$750,000 in construction costs to replace old cast iron water main, using a \$500,000 CDBG grant to defray the City's expenses.

WATER INFRASTRUCTURE GRANT FUND							
Account No. 535							
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	14,064.05	\$	14,064.00	\$	13,965.05	\$ 33,765.05
REVENUES							
Grant Proceeds Phase 1		-		-		-	-
Grant Proceeds Phase 2		-		500,000.00		-	500,000.00
Grant Proceeds Phase 3		-		-		-	500,000.00
INTRA- FUND TRANSFERS IN							
From Water Revenue Funds		-		20,000.00		20,000.00	320,000.00
TOTAL REVENUES		-		520,000.00		20,000.00	1,320,000.00
ITEMS OF EXPENDITURE							
Phase 1 Northwest Water Main Replacement		-		-		-	-
Phase 2 Northwest Water Main Replacement		99.00		520,000.00		200.00	570,000.00
Phase 3 Northwest Water Main Replacement		-		-		-	750,000.00
TOTAL EXPENSES		99.00		520,000.00		200.00	1,320,000.00
PROJECTED ENDING BALANCE	\$	13,965.05	\$	14,064.00	\$	33,765.05	\$ 33,765.05

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 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	156,570.51	\$	49,452.56	\$ 49,452.56	\$ 99,452.56
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		157,117.95		-	-	-
Construction		-		-	-	-
TOTAL EXPENDITURES		157,117.95		-	-	-
PROJECTED ENDING BALANCE	\$	49,452.56	\$	99,452.56	\$ 99,452.56	\$ 149,452.56

SEWER FUND

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

\$4,583,873 to the Sewer O & M Fund to meet Department operating expenses

\$376,360 to the Sewer Bond and Interest Fund to meet debt service obligations

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

\$375,749 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

\$52,606 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$113,819 to the Street Fund to defray part of the costs of the Public Works' Director, the secretary and 10% of 7 public work employees wages and benefits.

The phase II waste water treatment plant improvements will be paid for from an IEPA low interest loan (\$3 mil.).

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

This budget includes a user fee rate increase of \$0.62 and a debt service fee increase of \$1.00. The water user rate fee will be \$3.62 per 100 cubic feet and the water debt service fee will be \$4.00 per month.

SEWER FUND REVENUES

Account No. 600

		FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	933,051.72	\$ 493,484.67	\$ 499,256.30	\$ 209,418.55
REVENUES					
Replacement Tax - Swr. Chlor		1,141.97	900.00	999.27	749.00
Interest		615.88	500.00	500.00	400.00
Lab Test Fees		6,480.00	8,000.00	8,000.00	8,000.00
EPA Loan - Plant Improv.		-	3,000,000.00	-	3,000,000.00
Loan - Equipment		-	-	-	475,000.00
Sewer User Fees		1,586,794.24	1,555,844.00	1,487,000.00	1,707,706.00
Debt Service Fees		187,875.47	189,278.00	187,500.00	244,792.00
Service Fees		224.40	1,500.00	500.00	225.00
Other Receipts		140,833.60	150,000.00	130,000.00	130,000.00
SUBTOTAL		1,923,965.56	4,906,022.00	1,814,499.27	5,566,872.00
TRANSFERS IN					
From Sales Tax Infrastructure		-	-	-	-
From Water Deposits / Refunds		76.03	70.00	76.03	71.53
TOTAL REVENUES		1,924,041.59	4,906,092.00	1,814,575.30	5,566,943.53
INTRA-FUND TRANSFERS OUT					
To Sewer O & M		1,472,001.96	4,147,455.00	1,133,670.00	4,583,872.99
To Sewer Bond and Interest		274,360.00	274,360.00	274,360.00	376,360.00
To Sewer Sick and Vacation		4,165.80	-	4,258.30	-
To Storm Sewer Fund		-	-	-	-
TRANSFERS OUT					
To General Corp.		344,962.25	427,247.75	427,247.75	375,749.50
To IT Fund		10,000.00	10,000.00	10,000.00	10,000.00
To Water Revenue Funds		100,000.00	100,000.00	100,000.00	-
To Operations Div.		114,077.00	113,156.00	113,156.00	113,819.00
To Insurance and Tort Judgements		38,270.00	41,721.00	41,721.00	52,606.00
TOTAL TRANSFERS OUT		2,357,837.01	5,113,939.75	2,104,413.05	5,512,407.49
PROJECTED ENDING BALANCE	\$	499,256.30	\$ 285,636.92	\$ 209,418.55	\$ 263,954.59

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 Improvements - This line item includes the rehab of two lift stations at spring lake (\$185,000).

Waste Water Treatmnt Plant Improv. - This line item is for phase II waste water treatment plant improvements (\$2,725,000).

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

Capital Equipment - This line item includes the purchase of a Phosphorus analyzer (\$20,000), one full size truck (\$30,000), a boom truck (\$115,000) and a CCTV truck and trailer (\$360,000).

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
INTRA- FUND TRANSFERS IN				
From Sewer Revenue Funds	\$ 1,472,001.96	\$ 4,147,455.00	\$ 1,133,670.00	\$ 4,583,872.99
ITEMS OF EXPENDITURE				
Salaries - Regular	269,267.99	291,315.00	255,000.00	304,000.00
Salaries - Overtime	16,009.50	15,000.00	15,000.00	15,000.00
Salaries - Part Time	9,832.00	12,410.00	-	11,988.00
IMRF	28,024.72	34,920.00	37,100.00	33,300.00
FICA	21,793.82	24,385.00	20,655.00	25,320.00
Life / Unemployment Ins.	1,780.31	2,140.00	1,700.00	1,480.00
Deferred Compensation	1,368.07	1,500.00	1,240.00	2,100.00
Travel / Training / Continuing Ed.	2,803.82	4,000.00	1,000.00	4,000.00
Safety Equip. / Uniform Exp.	12,886.96	12,000.00	10,000.00	10,000.00
Drug and Alcohol Testing	444.25	500.00	500.00	500.00
Assoc. Dues / Memberships	512.50	600.00	800.00	800.00
Engineering - Incidental	-	-	-	-
Office Supplies	998.50	700.00	700.00	700.00
Office Equip / Furnishings (N.C.)	-	-	-	-
Advertising	-	400.00	400.00	400.00
Publications / Printing	-	-	-	-
Postage	403.22	700.00	400.00	400.00
Telephone	4,182.87	4,500.00	4,000.00	4,000.00
Utilities	195,855.20	190,000.00	180,000.00	180,000.00
Computer Software / Support / Maint.	646.54	1,000.00	1,000.00	1,000.00
Professional Fees	21,873.08	22,000.00	25,000.00	25,000.00
Maintenance of Vehicles	13,981.98	20,000.00	20,000.00	20,000.00
Maint. of Radio / Vehicular Equip.	426.14	400.00	400.00	400.00
Gasoline / Fuel	8,702.40	9,000.00	9,000.00	9,000.00
JULIE Expense	4,911.68	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment	2,159.92	4,000.00	2,500.00	2,500.00
Hand Tools	4,985.35	4,000.00	5,000.00	5,000.00
Chemicals	18,890.56	20,000.00	18,000.00	18,000.00
Lab Tests / Equip.	25,981.48	18,000.00	11,000.00	15,000.00
Sludge Disposal	78,797.14	100,000.00	56,000.00	80,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	102,381.19	90,000.00	90,000.00	90,000.00
Lift Station Maintenance	25,759.84	30,000.00	35,000.00	30,000.00
Transfer to Health Trust	120,641.94	128,985.00	115,860.00	128,985.00
General Operating Expense	15,274.87	5,000.00	12,000.00	10,000.00
Capital Improvement Projects	-	40,000.00	-	185,000.00
Waste Water Treatmnt Plant Improv.	239,833.22	2,725,000.00	20,000.00	2,725,000.00
Sewer System Repairs	147,285.39	15,000.00	5,000.00	15,000.00
Sewer & Manhole Linings	53,745.51	100,000.00	117,000.00	100,000.00
Capital Equipment	19,560.00	215,000.00	57,415.00	525,000.00
TOTAL EXPENSES	1,472,001.96	4,147,455.00	1,133,670.00	4,583,872.99
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

SEWER BOND AND INTEREST

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

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

This budget reflects a loan for the purchase of a boom truck and a CCTV truck and trailer for \$475,000.

SEWER BOND AND INTEREST FUND									
Account No. 620									
			FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$		12,105.32	\$	12,356.32	\$	12,358.38	\$	12,609.38
REVENUES									
INTRA- FUND TRANSFERS IN									
From Sewer Revenue Funds			274,360.00		274,360.00		274,360.00		376,360.00
ITEMS OF EXPENDITURE									
IEPA Loan - Plant Improvements			180,803.82		180,804.00		180,804.00		180,804.00
Trust Management Fees			-		-		-		-
Jetter Loan			93,303.12		93,305.00		93,305.00		93,305.00
Equipment Loan (CCTV & Boom TK)			-		-		-		101,160.00
TOTAL EXPENSES			274,106.94		274,109.00		274,109.00		375,269.00
PROJECTED ENDING BALANCE	\$		12,358.38	\$	12,607.32	\$	12,609.38	\$	13,700.38
		OK KR 11/30				OK KR 11/30			

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 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$ 40,000.00
REVENUES							
INTRA- FUND TRANSFERS IN							
From Sewer Revenue Funds		4,165.80		-		4,258.30	-
TOTAL REVENUES		4,165.80		-		4,258.30	-
ITEMS OF EXPENDITURE							
Sick and Vacation Pay		4,165.80		-		4,258.30	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$ 40,000.00

EQUIPMENT REPLACEMENT FUND

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

The FY 21 - 22 budget includes a transfer out of \$302,459 to the downtown project fund for phase II of the downtown renovation project.

EQUIPMENT REPLACEMENT FUND									
Account No. 726									
			FY 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21		FY 21-22 BUDGET	
PROJECTED BEGINNING BALANCE	\$		435,654.00	\$	435,654.00	\$	435,654.00	\$	302,459.00
REVENUES									
INTRA - FUND TRANSFERS IN									
From General Fund			-		-		-		-
TOTAL REVENUES			-		-		-		-
ITEMS OF EXPENDITURE									
Capital Equipment					140,000.00		133,195.00		-
INTRA - FUND TRANSFER OUT									
To Downtown Revitalization Fund			-		-		-		302,459.00
TOTAL EXPENSES			-		140,000.00		133,195.00		302,459.00
PROJECTED ENDING BALANCE	\$		435,654.00	\$	295,654.00	\$	302,459.00	\$	-

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.

Building and Grounds - \$162,000 is budgeted for the replacement of the boiler and two chillers, repair the east entryway, tuckpoint the brick wall on the west side of the lot, installation of cameras and for the replacement of the tables in the community room.

CITY HALL MAINTENANCE FUND								
Account No. 155								
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21		FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	29,037.50	\$	28,037.50	\$	29,037.50	\$	20,987.50
INTRA-FUND TRANSFERS IN								
From General Corporate		-		-		-		175,000.00
TOTAL TRANSFERS IN		-		-		-		175,000.00
ITEMS OF EXPENDITURE								
Capital (Furnishings)		-		-		-		-
Buildings and Grounds		-		5,000.00		8,050.00		162,000.00
TOTAL EXPENSES		-		5,000.00		8,050.00		162,000.00
PROJECTED ENDING BALANCE	\$	29,037.50	\$	23,037.50	\$	20,987.50	\$	33,987.50

HOTEL / MOTEL TAX FUND (BED TAX)

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

The city has an agreement with the Macomb Area Convention and Visitors Bureau to pay them monthly, 78% of the fees collected from the Hotel Operators' Occupation Tax.

This fund helps support the City Marketing and Downtown Development Office and will transfer \$25,000 to that fund.

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

Community Projects - This fund will contribute \$5,000 to the Phantom Regiment Drum and Bugle Corps.

HOTEL / MOTEL TAX FUND							
Account No. 410							
		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	19,121.23	\$	16,791.23	\$	23,402.52	\$ 14,222.52
REVENUES							
Hotel/Motel Bed Tax		263,648.68		230,000.00		140,000.00	220,000.00
Interest		86.00		20.00		20.00	20.00
TOTAL REVENUES		263,734.68		230,020.00		140,020.00	220,020.00
ITEMS OF EXPENDITURE							
MACVB Payments		214,403.39		179,400.00		109,200.00	171,600.00
Fireworks		15,000.00		15,000.00		15,000.00	15,000.00
Fourth of July Celebration Exp.		1,050.00		2,000.00		-	2,000.00
Community Projects		5,000.00		10,000.00		-	10,000.00
TOTAL EXPENSES		235,453.39		206,400.00		124,200.00	198,600.00
INTRA- FUND TRANSFERS OUT							
To General Corporate Fund		-		-		-	-
To City Marketing and Downtown Development Ofc.		24,000.00		25,000.00		25,000.00	25,000.00
TOTAL INTRA FUND TRANSFERS OUT		24,000.00		25,000.00		25,000.00	25,000.00
PROJECTED ENDING BALANCE	\$	23,402.52	\$	15,411.23	\$	14,222.52	\$ 10,642.52

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 10.44%, which is a 8.42% decrease over the last year. Select 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 2016 are shown below.

2016 IMRF Rate:	12.30%	2017 IMRF Rate:	10.65%
2018 IMRF Rate:	10.58%	2019 IMRF Rate:	7.59%
2020 IMRF Rate:	11.40%	2021 IMRF Rate:	10.44%

Due to the economic downturn in 2018, IMRF funds suffered a significant loss, causing rates to increase significantly in 2020.

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

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

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 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	224,486.52	\$	173,408.80	\$	202,348.06	\$ 330,387.52
REVENUES							
Property Taxes - IMRF		198,794.42		178,000.00		161,520.99	1,000.00
Property Taxes - FICA		31,524.86		35,500.00		32,320.50	1,000.00
Interest		633.74		25.00		25.00	25.00
Replacement Taxes		14,815.00		14,815.00		14,815.00	14,815.00
Misc.		1,528.84		-		876.97	-
SUB-TOTAL REVENUES		247,296.86		228,340.00		209,558.46	16,840.00
INTRA-FUND TRANSFERS IN							
From General Corp.		68,821.00		350,000.00		350,000.00	275,000.00
TRANSFERS IN							
From Water Fund		59,142.00		73,481.00		73,481.00	71,808.00
TOTAL REVENUES		375,259.86		651,821.00		633,039.46	363,648.00
ITEMS OF EXPENDITURE							
City's FICA		203,571.06		285,600.00		230,000.00	238,000.00
City's IMRF		193,827.26		333,050.00		275,000.00	242,500.00
TOTAL EXPENSES		397,398.32		618,650.00		505,000.00	480,500.00
PROJECTED ENDING BALANCE	\$	202,348.06	\$	206,579.80	\$	330,387.52	\$ 213,535.52

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 - \$16,275 is budgeted for 10 new computers replacements, replacement of the firewall/UTM at the water treatment plant and miscellaneous items.

Software Hardware - \$30,000 is budgeted for the website hosting, spam filters, remote access, maintenance and renewal of the Sophos anti-virus software.

GIS - Low Flight Photos / Equipment - There are no expenses for this line item.

INFORMATIONAL TECHNOLOGY FUND (IT)							
Account No. 460							
			FY 19-20		FY 20-21	Re-estimated	FY 21-22
			Actual		Budget	FY 20-21	BUDGET
PROJECTED BEGINNING BALANCE	\$		9,628.82	\$	42,188.82	\$ 51,462.76	\$ 42,012.76
REVENUES							
Misc. Receipts			-		-	11,400.00	-
INTRA-FUND TRANSFERS IN							
From Gen. Corp. Fund			80,000.00		80,000.00	80,000.00	80,000.00
From Garbage Fund			-		-	-	-
TRANSFERS IN							
From Water Fund			10,000.00		10,000.00	10,000.00	10,000.00
From Sewer Fund			10,000.00		10,000.00	10,000.00	10,000.00
TOTAL REVENUES			100,000.00		100,000.00	111,400.00	100,000.00
ITEMS OF EXPENDITURE							
Salaries / Benefits			36,290.00		36,000.00	36,000.00	36,000.00
Telephone-Shoretel Support			5,250.00		6,500.00	5,250.00	6,000.00
Computer Hardware			8,201.20		17,550.00	23,500.00	16,275.00
Computer Software/Internet			6,312.62		10,000.00	37,000.00	30,000.00
GIS - Low Flight Photos / Equipment			-		30,000.00	19,000.00	-
General Operating Exp.			2,112.24		100.00	100.00	100.00
Capital Equipment			-		20,000.00	-	-
TOTAL EXPENDITURES			58,166.06		120,150.00	120,850.00	88,375.00
PROJECTED ENDING BALANCE	\$		51,462.76	\$	22,038.82	\$ 42,012.76	\$ 53,637.76

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 22 is projected to be \$2,628,500. This revenue includes \$2,227,500 from State and Federal operating assistance grants, \$401,000 from local service contracts, fares, donations, and interest. Operating assistance revenue will be used to provide fixed route bus service in Macomb and demand response door-to-door service in Macomb and McDonough County. The City will use operating assistance revenue to contract with local vendors to provide services related to public transportation including operational management, labor and maintenance. Revenues will also be used to purchase vehicle parts and supplies as well as operational funding for the maintenance and support of the Transit Facility. The Western Illinois Regional Council and the City of Macomb will provide administrative and management support.

PUBLIC TRANSPORTATION GRANT							
Account No. 700							
			FY 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$		769,875.92	\$	769,875.92	\$ 771,420.72	\$ 771,480.72
REVENUES							
Public Trans. Grants -Operations			1,624,295.54		2,000,000.00	1,822,060.00	2,162,500.00
Public Trans. Grant - Capital			2,107,360.96		-	16,400.00	65,000.00
Misc. Receipts			85,985.77		400,000.00	400,000.00	400,000.00
Interest			1,050.24		1,000.00	1,000.00	1,000.00
INTRA - FUND TRANSFERS IN							
From General Corporate			-		-	-	-
TOTAL REVENUES			3,818,692.51		2,401,000.00	2,239,460.00	2,628,500.00
ITEMS OF EXPENDITURE							
Demand Resp.Serv. Providers			614,337.16		700,000.00	550,000.00	565,000.00
Fixed Route Serv. Providers			557,156.38		850,000.00	1,145,000.00	1,179,500.00
Central Dispatching Costs			14,233.89		20,000.00	22,000.00	23,000.00
Management Costs			188,404.13		278,000.00	200,000.00	225,000.00
Capital Outlay - Equipment			2,107,360.96		-	16,400.00	65,000.00
Audit Expense			5,500.00		3,000.00	6,000.00	6,000.00
General Operating Exp.			330,155.19		550,000.00	300,000.00	565,000.00
TOTAL EXPENSES			3,817,147.71		2,401,000.00	2,239,400.00	2,628,500.00
PROJECTED ENDING BALANCE	\$		771,420.72	\$	769,875.92	\$ 771,480.72	\$ 771,480.72

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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	-
REVENUES				
Property Taxes	248,558.82	148,500.00	149,690.42	1,000.00
Misc. Income	43,167.20	15,000.00	22,875.00	15,000.00
Interest	33.17	5.00	5.00	5.00
SUB TOTAL OF REVENUE	291,757.19	163,505.00	172,570.42	16,005.00
TRANSFERS IN				
From Sewer Revenue Funds	38,270.00	41,721.00	41,721.00	52,606.00
From Water Revenue Funds	66,019.00	52,400.00	52,400.00	48,533.00
INTRA-FUND TRANSFERS IN				
From General	195,409.71	325,224.00	237,408.58	410,056.00
TOTAL REVENUES	591,455.90	582,850.00	504,100.00	527,200.00
ITEMS OF EXPENDITURE				
Worker's Comp. Insurance	314,446.78	321,150.00	248,500.00	256,500.00
Property / GL Insurance	242,625.15	246,700.00	240,600.00	255,700.00
Claims, Judgments, Deductibles	34,383.97	15,000.00	15,000.00	15,000.00
TOTAL EXPENSES	591,455.90	582,850.00	504,100.00	527,200.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	-

MACOMB HOUSING GRANT

In fiscal year 2018-2019 the City of Macomb received a grant from the Illinois Department of Commerce and economic Opportunity as part of the department's Community Development Block Grant Initiative. This Grant will allow rehabilitation projects to be funded in about eight low to moderate income Macomb homes located in the fourth and fifth wards. The renovations will be conducted in order to bring the homes into compliance with city building and maintenance codes. Rehabilitation work may include plumbing, electrical, roofing, siding, windows, and energy efficient measures such as insulation and installation of high efficient heating systems. This program was planned to end with the FY 19-20 budget.

MACOMB HOUSING REHABILITATION GRANT					
Account No. 727					
		FY 19-20 Actual		FY 20-21 Budget	
				Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$
REVENUES					
Grant		232,200.00		-	-
TOTAL REVENUES		232,200.00		-	-
ITEMS OF EXPENDITURE					
Distributions		200,385.00		-	31,815.00
TOTAL EXPENSES		200,385.00		-	31,815.00
PROJECTED ENDING BALANCE	\$	31,815.00	\$	-	\$

MOTOR FUEL TAX FUND

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

Beginning July 1st, 2019, the Motor Fuel Tax (MFT) law was amended to impose a tax rate increase from 19 cents to 38 cents per gallon on motor fuel creating the Transportation Renewal Fund (TRF). The City will receive additional money allocated according to population. The use of TRF funds is regulated the same as MFT funds. The City received the first distribution in September 2019.

In FY 2021-22, the City has budgeted \$863,019 for street lighting, salt purchases, signs, street maintenance labor, and equipment, microsurfacing Grant St. as well as engineering, from Motor Fuel Tax revenues.

In 2020 the Illinois Department of Transportation (IDOT) has been authorized to implement a \$1.5 billion grant program using proceeds from general obligation (transportation, series A) bonds authorized in the REBUILD capital program to provide Local Public Agencies (LPAs) with the funds for capital projects. The money for REBUILD Illinois grants comes from proceeds of general obligation bonds authorized pursuant to subsection (a) of Section 4 of the General Obligation Bond Act (30 ILCS 330/4). IDOT is authorized to use these funds to make grants "for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension, and all construction-related expenses of the public infrastructure and other transportation improvement projects." Thus, the grants may be used by LPAs only for those purposes.

Rebuild Illinois Expense - This line item has \$250,000 for a new water main on South Johnson St. in preparation for the planned road reconstruction in the next fiscal year.

MOTOR FUEL TAX FUND (MFT)					
Account No. 730					
		FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	486,629.85	\$ 604,844.85	\$ 607,245.30	\$ 659,345.26
Rebuild Illinois Fund Reserve					\$ 472,663.03
REVENUES					
Interest Income		540.53	500.00	1,100.00	500.00
MFT Allotments		536,604.70	490,000.00	440,000.00	365,700.00
MFT Transportation Renewal Fund (TRF)		241,182.39	345,000.00	310,000.00	267,600.00
Misc Receipts		11,714.89	5,000.00	55,000.00	5,000.00
SUB TOTAL - MFT and TRF REVENUE		790,042.51	840,500.00	806,100.00	638,800.00
Local Rebuild Illinois Funds		-	-	472,663.02	472,663.02
TOTAL REVENUE		790,042.51	840,500.00	1,278,763.02	1,111,463.02
MFT ITEMS OF EXPENDITURE					
Engineering		-	35,000.00	35,000.00	-
Utilities (Traffic Signals)		4,529.30	6,000.00	6,000.00	6,000.00
Bank Charges		-	-	-	-
Street Lighting		106,022.07	140,000.04	140,000.04	140,000.00
Traffic Signal Project		-	-	-	14,019.00
Salt		112,314.31	130,000.00	130,000.00	130,000.00
Signs		4,246.65	5,000.00	5,000.00	5,000.00
Fusion, Liquid Geomelt		-	3,000.00	3,000.00	3,000.00
Mtc. of Bldgs., Grnds., Fixed Equip.		22,314.73	5,584.08	15,000.00	15,000.00
Street Projects - East Grant St. Microsurface		-	585,000.00	-	130,000.00
SUB TOTAL OF MFT & TRF EXPENSES		249,427.06	909,584.12	334,000.04	443,019.00
Rebuild Illinois Expense - Johnson St. Watermain		-	-	-	250,000.00
TOTAL EXPENSES		249,427.06	909,584.12	334,000.04	693,019.00
TRANSFERS OUT					
To Operations Div. (Labor / Equip.)		420,000.00	420,000.00	420,000.00	420,000.00
TOTAL TRANSFERS OUT		420,000.00	420,000.00	420,000.00	420,000.00
Rebuild Illinois Funds Reserve		-	-	472,663.02	695,326.04
PROJECTED ENDING BALANCE	\$	607,245.30	\$ 115,760.73	\$ 659,345.26	\$ 435,126.27

MFT Funds Reserve

FIRE PENSION FUND

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

Pension liabilities are funded from the following sources of revenue:

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

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

Actuarial Funding has continued to decline.

FIRE PENSION FUND					
Account No. 740					
	FY 19-20	FY 20-21	Re-estimated		FY 21-22
	Actual	Budget	FY 20-21		BUDGET
PROJECTED BEGINNING BALANCE	\$ 10,110,946.97	\$ 10,305,960.24	\$ 10,085,684.97	\$	10,098,340.97
REVENUES					
Interest / Dividends	231,925.76	250,000.00	160,000.00		200,000.00
Payroll Deduction	120,646.98	123,100.00	122,575.00		122,075.00
Employer Contribution (Replace. Tax)	16,915.00	16,915.00	16,915.00		16,915.00
Profit (Loss) on Investments	104,561.52	200,000.00	200,000.00		200,000.00
Misc. Receipts	-	-	508.00		-
TRANSFERS IN					
From General Corp.	799,774.92	908,250.00	906,288.00		1,068,245.00
From General Corp.	-	-	-		45,521.00
TOTAL REVENUES	1,273,824.18	1,498,265.00	1,406,286.00		1,652,756.00
ITEMS OF EXPENDITURE					
Trustee and Management Fees	57,824.60	65,000.00	65,000.00		65,000.00
Bank Charges	-	60.00	30.00		30.00
Retired Firemen Pensions	959,201.11	987,405.00	950,000.00		975,000.00
Disability Pensions	112,395.32	113,945.00	115,600.00		119,100.00
Widows Pensions	159,025.08	159,025.00	250,000.00		250,000.00
Claims and Refunds	-	-	-		-
Admin. Exp.	10,640.07	13,000.00	13,000.00		14,000.00
TOTAL EXPENSES	1,299,086.18	1,338,435.00	1,393,630.00		1,423,130.00
PROJECTED ENDING BALANCE	\$ 10,085,684.97	\$ 10,465,790.24	\$ 10,098,340.97	\$	10,327,966.97

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.

POLICE PENSION FUND				
Account No. 750				
	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$ 12,662,777.99	\$ 13,539,988.15	\$ 13,419,066.80	\$ 13,315,692.80
REVENUES				
Interest / Dividends	290,383.63	300,000.00	225,000.00	300,000.00
Payroll Deduction	150,610.42	154,000.00	162,500.00	156,000.00
Employer Contribution (Replace. Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	1,233,657.79	400,000.00	400,000.00	400,000.00
Misc. Receipts	1,165.17	-	3,415.00	-
TRANSFERS IN				
From General Corp	596,520.84	670,000.00	668,543.00	948,006.00
TOTAL REVENUES	2,280,795.85	1,532,458.00	1,467,916.00	1,812,464.00
ITEMS OF EXPENDITURE				
Trustee / Management Fees	64,621.26	100,000.00	100,000.00	120,000.00
Bank Charges	15.00	60.00	60.00	60.00
Retired Police Pensions	1,093,540.55	1,171,330.00	1,148,160.00	1,289,825.00
Widow's Pensions	53,890.89	54,050.00	136,300.00	136,300.00
Disability Pensions	111,347.67	111,655.00	120,000.00	123,600.00
Claims and Refunds	186,757.72	50,745.00	51,270.00	50,000.00
Admin. Exp. - Audit / Actuary	14,333.95	15,500.00	15,500.00	16,000.00
TOTAL EXPENSES	1,524,507.04	1,503,340.00	1,571,290.00	1,735,785.00
PROJECTED ENDING BALANCE	\$ 13,419,066.80	\$ 13,569,106.15	\$ 13,315,692.80	\$ 13,392,371.80

GIFT FUND

The City of Macomb receives donations for various items such as the care, maintenance and improvement of properties at Oakwood Cemetery and Chandler Park, to assist in programs such as DARE and K-9, Camp Chicagami and others. Total cash in the fund amounts to about \$103,184.

1. About \$7,240 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 \$8,726) 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. Donations for DARE and K - 9 programs are held in this account until funds are expended.
6. 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 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
BEGINNING BALANCE	\$ 61,787.00	\$ 112,552.00	\$ 111,466.84	\$ 102,843.59
REVENUES				
Interest	94.34	50.00	75.00	50.00
DARE Donations	-	-	400.00	1,500.00
K - 9 Donations	-	-	400.00	1,500.00
Body Camera Donations	-	-	52,813.00	-
Spring Lake Park Tree Donations	2,500.00	2,500.00	2,500.00	2,500.00
Bequests	16,000.00	-	4,650.00	-
Tree Planting Donations	2,152.00	-	400.00	200.00
J.Q. Adams Donation	-	-	1,000.00	-
SUB TOTAL OF REVENUE	20,746.34	2,550.00	62,238.00	5,750.00
INTRA-FUND TRANSFERS IN				
From General - DARE Donations	11,106.75	-	-	-
From General - K - 9 Donations	19,363.75	-	-	-
TOTAL REVENUES	51,216.84	2,550.00	62,238.00	5,750.00
ITEMS OF EXPENDITURE				
General Operating Expense	185.00	210.00	14,000.00	210.00
DARE Expenses	-	1,000.00	-	1,500.00
K - 9 Expenses	-	1,000.00	-	1,000.00
Body Camera Expenses	-	-	52,813.00	-
Tree Plantings	1,352.00	-	748.25	200.00
Spring Lake Park Tree Expenses	-	2,500.00	3,300.00	2,500.00
J.Q. Adams expense	-	-	-	-
TOTAL EXPENSES	1,537.00	4,710.00	70,861.25	5,410.00
PROJECTED ENDING BALANCE	\$ 111,466.84	\$ 110,392.00	\$ 102,843.59	\$ 103,183.59

HEALTH INSURANCE TRUST FUND

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

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

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

HEALTH INSURANCE TRUST FUND				
Account No. 800				
SOURCE OF FUNDS	FY 19-20 Actual	FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,386,252.72	\$ 1,642,447.72	\$ 1,648,903.41	\$ 1,808,865.41
REVENUES				
Cobra / Retiree Premiums	56,117.76	57,785.00	49,500.00	84,600.00
Employee Dependent Premiums	216,501.60	207,575.00	207,575.00	207,575.00
Refunded Claims	207,298.24	20,000.00	35,000.00	20,000.00
Life Ins. Premiums	29,810.94	27,800.00	32,650.00	30,000.00
Macomb Township Premiums	64,874.52	65,685.00	64,875.00	65,685.00
Interest Income	26,711.65	25,000.00	5,000.00	5,000.00
Subtotal	601,314.71	403,845.00	394,600.00	412,860.00
TRANSFERS IN				
Office of the Mayor	11,597.88	11,745.00	5,710.00	5,780.00
Office of the City Clerk	46,391.28	46,975.00	46,395.00	49,975.00
Office of the City Administrator	33,811.70	34,250.00	28,910.00	29,265.00
Business Office	102,877.17	105,130.00	103,830.00	128,615.00
City Attorney's Office	34,609.44	35,050.00	13,350.00	11,560.00
Police Department	445,344.98	455,550.00	444,250.00	445,575.00
Fire Department	404,911.59	400,100.00	395,200.00	414,555.00
Cemetery Department	23,195.64	23,490.00	23,196.00	23,490.00
Community Development Office	59,922.07	93,675.00	87,905.00	93,950.00
City Marketing and Downtown Development Ofc.	23,195.64	23,490.00	23,196.00	23,490.00
General Corp. Subtotal	1,185,857.39	1,229,455.00	1,171,942.00	1,226,255.00
FROM OTHER FUNDS				
Operations Div.	248,893.46	256,855.00	243,250.00	256,855.00
Water Revenue Funds	138,805.80	140,545.00	138,810.00	140,545.00
Sewer Revenue Funds	120,641.94	128,985.00	115,860.00	128,985.00
Subtotal other funds	508,341.20	526,385.00	497,920.00	526,385.00
TOTAL REVENUES	2,295,513.30	2,159,685.00	2,064,462.00	2,165,500.00
ITEMS OF EXPENDITURE				
Payment of Claims	1,548,061.59	1,864,425.00	1,400,000.00	1,802,850.00
Admin. / Management Fees	1,233.35	2,000.00	2,000.00	2,000.00
Annual Premiums and Fees	483,567.67	487,040.00	502,500.00	497,800.00
TOTAL EXPENSES	2,032,862.61	2,353,465.00	1,904,500.00	2,302,650.00
PROJECTED ENDING BALANCE	\$ 1,648,903.41	\$ 1,448,667.72	\$ 1,808,865.41	\$ 1,671,715.41

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. This fee has once again expired.

PEG FUND							
Account No 805							
SOURCE OF FUNDS		FY 19-20 Actual		FY 20-21 Budget		Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	17,932.04	\$	32,652.04	\$	31,455.99	\$ 19,497.96
REVENUES							
PEG Access Fee		14,719.93		-		13,041.97	-
INTRA- FUND TRANSFERS IN							
From General Corp.		-		-		-	-
TOTAL REVENUE		14,719.93		-		13,041.97	-
ITEMS OF EXPENDITURE							
Office Equip. / Furnishings		-		-		-	-
Broadcasting Equipment		1,195.98		25,000.00		25,000.00	-
General Operating Expense		-		-		-	-
TOTAL EXPENSES		1,195.98		25,000.00		25,000.00	-
INTRA-FUND TRANSFERS OUT							
To General Fund		-		-		-	-
PROJECTED ENDING BALANCE	\$	31,455.99	\$	7,652.04	\$	19,497.96	\$ 19,497.96

Macomb Senior Festival

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

There are no future plans for senior festival's.

MACOMB SENIOR FESTIVAL						
Account No. 820						
		FY 19-20 Actual		FY 20-21 Budget	Re-estimated FY 20-21	FY 21-22 BUDGET
PROJECTED BEGINNING BALANCE	\$	1,087.00	\$	1,087.00	\$ 1,087.00	\$ -
REVENUES						
Festival Donations		-		-	-	-
TOTAL REVENUES		-		-	-	-
ITEMS OF EXPENDITURE						
Festival Expenses		-		-	1,087.00	-
TOTAL EXPENSES		-		-	1,087.00	-
PROJECTED ENDING BALANCE	\$	1,087.00	\$	1,087.00	\$ -	\$ -

CITY OF MACOMB
FIVE YEAR CIP
2021-2022 thru 2025-2026

CEMETERY DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2021-22	2022-23	2023-24	2024-25	2025-26	DEFERRED
Mower replacement	General fund	C E	23,500	12,000	12,500	19,000	13,500	
Replace 3/4 ton pickup truck	General fund	C E		35,000				
TOTAL CEMETERY DEPT REQUESTS			23,500	47,000	12,500	19,000	13,500	

C I = Capital Improvement

C E = Capital Equipment

CITY OF MACOMB
FIVE YEAR CIP
2021-2022 thru 2025-2026

FIRE DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2021-22	2022-23	2023-24	2024-25	2025-26	DEFERRED
Station #1 Approach Replacement North Side	Fire Protection Tax	C E	10,000					
Replace T - 19 ('03 Expedition)	Fire Protection Tax	C E	40,000					
Replace T - 1 with used Tanker / Pumper	Fire Protection Tax	C E		90,000				
New Pumper	Fire Protection Tax	C E			400,000			
TOTAL FIRE DEPT REQUESTS			50,000	90,000	400,000	0	0	0

C I = Capital Improvement

C E = Capital Equipment

CITY OF MACOMB
FIVE YEAR CIP
2021-2022 thru 2025-2026

POLICE DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2021-22	2022-23	2023-24	2024-25	2025-26	DEFERRED
Replacement Vehicle(s)	Police Protective Tax	C E	36,000	73,000	74,000	74,000	75,000	
Radio/Vehicle equip. change	Police Protective Tax	C E	7,500	15,000	15,000	15,000	15,000	
Parking Lot	General Fund			50,000				
A/C units	General Fund				40,000			
TOTAL POLICE DEPT REQUESTS			43,500	138,000	129,000	89,000	90,000	0

C I = Capital Improvement

C E = Capital Equipment

CITY OF MACOMB
FIVE YEAR CIP
2021-2022 thru 2025-2026

OPERATIONS DIVISION REQUESTS	FUNDING SOURCES	LINE ITEM	2021-22	2022-23	2023-24	2024-25	2025-26	DEFERRED
Street Sweeper	General Fund	C E		175,000				
Two Ton Truck W/Plow - Spreader	General Fund	C E	155,000			165,000		
Backhoe or mini excavator	General Fund	C E	65,000				115,000	
Street Maint. Truck F - 250	General Fund	C E		50,000			50,000	
Skid loader	General Fund	C E				85,000		
Roller	General Fund	C E			80,000			
V-Box Salt Spreader for Two ton Truck	General Fund	C E	20,000					
Wood Chipper	General Fund	C E					70,000	
Operations Shed Door and Salt Dome Repairs	General Fund	C I	30,000					
Two Ton Sump Box Sand Blasting and Painting	General Fund	C E		25,000				
Salt Storage Building	General Fund	C I			160,000			
TOTAL OPERATIONS DIVISION REQUESTS			270,000	250,000	240,000	250,000	235,000	0

C I = Capital Improvement

C E = Capital Equipment

**CITY OF MACOMB
FIVE YEAR CIP
2021-2022 thru 2025-2026**

WATER DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2021-22	2022-23	2023-24	2024-25	2025-26	DEFERRED
Water Building Roofs	Water Fund	CI	50,000					
NW Water Main Phase 2	Water Fund \$70K/Grant \$500K	WMR	570,000					
NW Water Main Phase 3	Water Fund \$250K/Grant \$500K	WMR	750,000					
R/O Well Maintenance	Water Fund	C E		100,000				
R/O Standby Generator	Water Fund	C E		120,000				
High Service Pump and Motor Mntc	Water Fund	C E		50,000				
Land Acquisition	Water Fund	CI	150,000					
R/O Membrane Replacement	Water Fund	CI		116,000				
R/O Main Pump and Motor Mntc	Water Fund	CI			100,000			
R/O Well (Additional)	Water Fund	CI		700,000				
Woodland Lane Water Main	Water Fund	WMR		550,000				
FlexNet Meter Reading System	Water Fund	FlexNet			150,000			
Water Plant Truck Replacement	Water Fund	CE				40,000		
Lake Low Service Pump Mntc	Water Fund	CI				40,000	40,000	
Future R/O Treatment Capacity	Water Fund	CI						25,000,000
S. E. Water Main Replacement	Water Fund	WMR						2,000,000
N. E. Water Main Replacement	Water Fund	WMR						1,500,000
S. W. Water Main Replacement	Water Fund	WMR						1,500,000
TOTAL WATER DEPT REQUESTS			1,520,000	1,636,000	250,000	80,000	40,000	30,000,000

CI = Capital Improvement

CE = Capital Equipment

WMR = Water Main Replacement

**CITY OF MACOMB
FIVE YEAR CIP
2021-2022 thru 2025-2026**

SEWER DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2021-22	2022-23	2023-24	2024-25	2025-26	DEFERRED
Spring Lake #4 lift station rehab	Sewer Fund	CI	110,000					
Phosphorus analyzer	Sewer Fund	C E	20,000					
Replace Boom Truck	Sewer Fund	C E	115,000					
CCTV Replacement trailer/truck	Sewer Fund	C E	360,000					
Replace Ranger with full size	Sewer Fund	C E	30,000					
Spring Lake #1 lift station rehab	Sewer Fund	CI	75,000					
Phase II plant upgrades	Sewer Fund	WWTPI	2,725,000					
Burgess lift station replacement	Sewer Fund	CI		250,000				
Diamond filter cloth replacement	Sewer Fund	CI		100,000				
U-drive scada/VFD upgrades	Sewer Fund	CI		40,000				
South shed repairs	Sewer Fund	CI		50,000				
Lift truck replacement	Sewer Fund	C E		75,000				
Plant overflow disinfection upgrades	Sewer Fund	CI		250,000				
Lamoine Village lift station upgrades	Sewer Fund	CI			100,000			
Replace Julie Truck	Sewer Fund	C E			40,000			
Waste Water Plant standby generators	Sewer Fund	CI			300,000			
U-Drive disinfection upgrades	Sewer Fund	CI			200,000			
Digester blower replacement	Sewer Fund	CI				300,000		
Grant st lift station 2 replacement pump	Sewer Fund	CI				70,000		
U-drive Standby generator	Sewer Fund	C E				100,000		
Woodrums lift station rehab	Sewer Fund	CI				100,000		
Sludge handling facilities upgrades	Sewer Fund	CI					1,000,000	
			3,435,000	765,000	640,000	570,000	1,000,000	0

CI = Capital Improvement

CE = Capital Equipment

WWTPI = Waste Water Treatment Plant Improvement

Exhibit A

AUTHORIZED STAFF POSITIONS **PAY GRADE ALLOCATIONS**

05-01-21 – 04-30-22

Revised March, 2021

ADMINISTRATION:

Mayor	Grade	X	1 Position	Elected
City Administrator	Grade	X	1 Position	Contract
Executive Asst./HR Coordinator	Grade	18	1 Position	
City Marketing & Downtown Development Director	Grade	17	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	25	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 (Regular Part-Time)	Grade	15	3 Positions	
Secretary II	Grade	13	1 Position	

FIRE DEPARTMENT:

Chief	Grade	31	1 Position	
Captain	Grade	24	3 Positions	
Lieutenant	Grade	X	3 Positions	
Firefighter	Grade	X	12 Positions	
Secretary I	Grade	14	1 Position	

POLICE DEPARTMENT:

Chief	Grade	33	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	2 Positions
Records Clerk/Secretary	Grade	13	1 Position

PUBLIC WORKS:

Public Works Director	Grade	35	1 Position
Secretary	Grade	13	1 Position
GIS Tech (Regular Part Time)	Grade	10	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	2 Positions
Maintenance Worker	Grade	13	1 Position

Note: Employees in the Wastewater 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.

Note: One WWTP Operator I position is unfilled.

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	4 Positions
Maintenance Worker	Grade	13	2 Position
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.

Note: Two Equipment Operator I positions are unfilled. One Maintenance Worker position is unfilled.

Salary Matrix 2021-2022

	Starting	After 1 year	After 2 years	After 3 years	After 5 years	After 7 years
<u>Grade</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
10	26,756.02 12.863 12.87	28,539.75 13.721 13.73	30,323.49 14.579 14.58	32,107.22 15.436 15.44	33,890.96 16.294 16.30	35,674.69 17.151 17.16
11	28,667.18 13.782 13.79	30,578.32 14.701 14.71	32,489.47 15.620 15.62	34,400.61 16.539 16.54	36,311.76 17.458 17.46	38,222.90 18.376 18.38
12	30,578.30 14.701 14.71	32,616.85 15.681 15.69	34,655.40 16.661 16.67	36,693.95 17.641 17.65	38,732.51 18.621 18.63	40,771.06 19.601 19.61
13	32,489.45 15.620 15.62	34,655.42 16.661 16.67	36,821.38 17.703 17.71	38,987.34 18.744 18.75	41,153.31 19.785 19.79	43,319.27 20.827 20.83
14	34,400.60 16.539 16.54	36,693.98 17.641 17.65	38,987.35 18.744 18.75	41,280.72 19.847 19.85	43,574.10 20.949 20.95	45,867.47 22.052 22.06
15	36,311.74 17.458 17.46	38,732.52 18.621 18.63	41,153.30 19.785 19.79	43,574.09 20.949 20.95	45,994.87 22.113 22.12	48,415.65 23.277 23.28
16	38,222.89 18.376 18.38	40,771.08 19.601 19.61	43,319.27 20.827 20.83	45,867.47 22.052 22.06	48,415.66 23.277 23.28	50,963.85 24.502 24.51
17	40,134.04 19.295 19.30	42,809.64 20.582 20.59	45,485.24 21.868 21.87	48,160.85 23.154 23.16	50,836.45 24.441 24.45	53,512.05 25.727 25.73
18	42,045.17 20.214 20.22	44,848.18 21.562 21.57	47,651.20 22.909 22.91	50,454.21 24.257 24.26	53,257.22 25.604 25.61	56,060.23 26.952 26.96
19	43,956.32 21.133 21.14	46,886.74 22.542 22.55	49,817.16 23.951 23.96	52,747.58 25.359 25.36	55,678.00 26.768 26.77	58,608.42 28.177 28.18
20	45,867.46 22.052 22.06	48,925.29 23.522 23.53	51,983.12 24.992 25.00	55,040.95 26.462 26.47	58,098.78 27.932 27.94	61,156.61 29.402 29.41
21	47,778.61 22.970 22.98	50,963.85 24.502 24.51	54,149.09 26.033 26.04	57,334.33 27.565 27.57	60,519.57 29.096 29.10	63,704.81 30.627 30.63
22	49,689.75 23.889 23.89	53,002.40 25.482 25.49	56,315.05 27.075 27.08	59,627.70 28.667 28.67	62,940.35 30.260 30.26	66,253.00 31.852 31.86

Salary Matrix 2021-2022

Grade	Starting <u>Step 1</u>	After 1 year <u>Step 2</u>	After 2 years <u>Step 3</u>	After 3 years <u>Step 4</u>	After 5 years <u>Step 5</u>	After 7 years <u>Step 6</u>
23	51,600.89 24.808 24.81	55,040.95 26.462 26.47	58,481.01 28.116 28.12	61,921.07 29.770 29.77	65,361.13 31.424 31.43	68,801.19 33.077 33.08
24	53,512.04 25.727 25.73	57,079.51 27.442 27.45	60,646.98 29.157 29.16	64,214.45 30.872 30.88	67,781.92 32.587 32.59	71,349.39 34.303 34.31
25	55,423.18 26.646 26.65	59,118.06 28.422 28.43	62,812.93 30.199 30.20	66,507.81 31.975 31.98	70,202.69 33.751 33.76	73,897.57 35.528 35.53
26	57,334.32 27.565 27.57	61,156.61 29.402 29.41	64,978.90 31.240 31.24	68,801.18 33.077 33.08	72,623.47 34.915 34.92	76,445.76 36.753 36.76
27	59,245.47 28.483 28.49	63,195.17 30.382 30.39	67,144.87 32.281 32.29	71,094.56 34.180 34.19	75,044.26 36.079 36.08	78,993.96 37.978 37.98
28	61,156.63 29.402 29.41	65,233.74 31.362 31.37	69,310.84 33.323 33.33	73,387.95 35.283 35.29	77,465.06 37.243 37.25	81,542.17 39.203 39.21
29	63,067.76 30.321 30.33	67,272.28 32.342 32.35	71,476.80 34.364 34.37	75,681.32 36.385 36.39	79,885.83 38.407 38.41	84,090.35 40.428 40.43
30	64,978.91 31.240 31.24	69,310.84 33.323 33.33	73,642.77 35.405 35.41	77,974.70 37.488 37.49	82,306.62 39.570 39.58	86,638.55 41.653 41.66
31	66,890.05 32.159 32.16	71,349.38 34.303 34.31	75,808.72 36.447 36.45	80,268.06 38.590 38.60	84,727.39 40.734 40.74	89,186.73 42.878 42.88
32	68,801.18 33.077 33.08	73,387.93 35.283 35.29	77,974.67 37.488 37.49	82,561.42 39.693 39.70	87,148.16 41.898 41.90	91,734.91 44.103 44.11
33	70,712.34 33.996 34.00	75,426.50 36.263 36.27	80,140.65 38.529 38.53	84,854.81 40.796 40.80	89,568.96 43.062 43.07	94,283.12 45.328 45.33
34	72,623.48 34.915 34.92	77,465.05 37.243 37.25	82,306.61 39.570 39.58	87,148.18 41.898 41.90	91,989.74 44.226 44.23	96,831.31 46.554 46.56
35	74,534.63 35.834 35.84	79,503.60 38.223 38.23	84,472.58 40.612 40.62	89,441.55 43.001 43.01	94,410.53 45.390 45.39	99,379.50 47.779 47.78

	May-19 Beg Bal	May-20 Beg Bal	Re-Estimate Revenues'21	Re-Estimate Expenses'21	Estimated Balance'21	'22 Budget Revenues	'22 Budget Expenses	Estimated Balance'22
100 General Corporate	3,991,043	5,132,013	11,474,542	10,167,016	6,439,539	10,009,911	11,326,508	5,122,942
110 Sales Tax Infrastructure	233,976	299,416	1,526,977	1,715,025	111,368	1,515,200	1,606,700	19,868
120 Downtown Revitalization	234,789	455,666	650,000	-	1,105,666	1,741,599	2,847,265	-
729 Special Project Fund	27,362	132,933	50,000	94,379	88,554	-	5,000	83,554
155 City Hall Maintenance Fund	29,038	29,038	-	8,050	20,988	175,000	162,000	33,988
210 Garbage Fund	38,446	25,783	990,997	1,015,225	1,555	1,027,465	1,028,424	596
220 Cemetery Maintenance Fund	54,372	59,427	5,500	2,000	62,927	5,500	37,000	31,427
240 Fire Protection Tax Fund	189,973	206,736	87,025	279,290	14,471	176,618	127,190	63,899
205 Police DUI Equipment Fund	37,448	21,719	10,000	26,000	5,719	10,000	6,700	9,019
215 Police Drug Asset Fund	47,968	88,121	40,000	70,000	58,121	40,000	45,000	53,121
225 Police Sex Offender Fund	7,222	7,692	1,000	-	8,692	1,000	200	9,492
230 Police Federal Drug Fund	7,534	-	-	-	-	-	-	-
235 Police Warrant Fund	12,052	6,786	3,000	1,500	8,286	3,000	3,000	8,286
245 Police Vehicle Fund	15,182	16,227	1,400	-	17,627	-	-	17,627
250 Police Protection Tax Fund	165,436	139,422	73,035	146,648	65,809	69,200	43,500	91,509
440 Police Forfeiture Fund	1,054	1,054	-	-	1,054	-	-	1,054
445 Police IL State Police Seizure Fund	-	2,318	2,376	4,694	-	2,000	2,000	-
450 Police Electronic Citation Fund	9,561	10,514	400	-	10,914	400	-	11,314
305 Downtown TIF	101,526	55,770	261,980	252,762	64,988	214,200	244,615	34,573
307 West Side TIF	47,746	34,634	150,902	122,554	62,982	176,813	94,490	145,305
308 Downtown Renovation Program	51,838	37,825	50,000	50,000	37,825	50,000	50,000	37,825
309 Marketing & Downtown Dev. Ofc.	11,775	9,983	80,000	76,979	13,004	81,000	90,085	3,919
810 Sculpting Downtown Macomb	1,255	1,255	4,500	2,000	3,755	3,500	3,500	3,755
320 Downtown Dev Loans	90,806	76,926	11,800	25,000	63,726	13,425	25,000	52,151
325 CDAP Rev Loans	37,950	318,022	617,240	481,700	453,562	211,590	400,000	265,152
410 Hotel/Motel Tax	19,121	23,403	140,020	149,200	14,223	220,020	223,600	10,643
420 IMRF/FICA Fund	224,487	202,348	633,039	505,000	330,387	363,648	480,500	213,535
460 IT Fund	9,629	51,463	111,400	120,850	42,013	100,000	88,375	53,638
500 Water Fund	938,967	576,225	3,804,257	3,932,880	447,602	4,072,095	4,119,255	400,442
535 Water Infrastructure Grant Fund	14064.05	13,965	20,000	200	33,765	1,320,000	1,320,000	33,765
600 Sewer Fund	933,052	499,256	1,814,575	2,104,413	209,419	5,566,944	5,512,407	263,955
615 Storm Sewer Fund	156,571	49,453	50,000	-	99,453	50,000	-	149,453
700 Public Transportation	769,876	771,421	2,239,460	2,239,400	771,481	2,628,500	2,628,500	771,481
705 Gen Liab/WC/Tort Ins	-	-	504,100	504,100	-	527,200	527,200	-
710 Community Improv Fund	412,430	145,017	80,000	124,813	100,204	10,000	18,700	91,504
726 Equipment Replacement Fund	435,654	435,654	-	133,195	302,459	-	302,459	-
727 Housing Rehabilitation Grant	-	31,815	-	31,815	-	-	-	-
730 Motor Fuel Tax	486,630	607,245	806,100	754,000	659,345	638,800	863,019	435,126
730 Rebuild Illinois Funds	-	-	472,663	-	472,663	472,663	250,000	695,326
740 Fire Pension Fund	10,274,373	10,085,685	1,406,286	1,393,630	10,098,341	1,652,756	1,423,130	10,327,967
750 Police Pension Fund	13,709,424	13,419,067	1,467,916	1,571,290	13,315,693	1,812,464	1,735,785	13,392,372
760 Gift Fund	61,787	111,467	62,238	70,861	102,844	5,750	5,410	103,184
800 Health Trust Fund	1,386,253	1,648,903	2,064,462	1,904,500	1,808,865	2,165,500	2,302,650	1,671,715
805 PEG Fund	17,932	31,456	13,042	25,000	19,498	-	-	19,498
820 Senior Festival	0	1,087	-	1,087	0	-	-	0

GENERAL FUND YEAR END BALANCES

	<u>ACTUAL</u>
May 1, 2005	1,289,173
May 1, 2006	1,002,347
May 1, 2007	1,809,500
May 1, 2008	2,370,330
May 1, 2009	2,723,242
May 1, 2010	2,400,294
May 1, 2011	2,900,989
May 1, 2012	3,075,138
May 1, 2013	3,591,558
May 1, 2014	4,049,520
May 1, 2015	3,698,275
May 1, 2016	3,535,628
May 1, 2017	3,772,110
May 1, 2018	3,763,068
May 1, 2019	3,991,043
May 1, 2020	5,132,013
May 1, 2021	3,816,029
May 1, 2022	

BONDS AND LOANS**3/22/2021
Rating "Aa3"**

		Interest %	Total Annual Debt Payment	Original Loan Amt.	Pay off date	Original # of Years	# of Years Remaining
Fire Prot.Tax	FIRE TRUCK LOAN	3.53%	57,190	550,000	11/15/2030	12	9.7
Infra Sales Tax	SERIES 2020 REFUNDING BOND (2012 GO Bond)	1.68%	varies	7,500,000	12/1/2027	15	6.7
Water	IEPA LOAN - RO L17-219900	2.50%	131,057	1,991,298	4/20/2024	19	3.1
Water	IEPA LOAN - THM L172947	0%	34,849	676,576	10/11/2030	19.5	9.6
Water	IEPA LOAN - WATER TOWER L17-5138	2.21%	58,623	924,628	6/17/2036	19.5	15.2
Water	SERIES 2016 GO REFUNDING BOND	2.22%	varies	2,275,000	5/1/2028	11	7.1
Sewer	IEPA LOAN - WW CLEAN WATER SRF LOAN L17-5197	1.86%	180,804	3,000,000	8/18/2037	20	16.4
Sewer	JETTER LOAN	4.39%	93,303	341,671	10/1/2022	4	1.5

GRANT SUMMARY

Macomb Fire Department Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Community Investment Program	Capital Power	\$ 1,500.00	None	None	
Fire Prevention Grant	FM Global	\$ 2,350.00			
Private Donation	Lewis McEntire	\$ 10,000.00			
Smoke Alarm Installation Program	IL Fire Safety Alliance - Smoke Detector Installation Kits valued at	\$ 5,760.00			
Total		\$ 19,610.00			

Macomb Police Department Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Tobacco Enforcement Program	State Funding	\$ 1,870.00	7/1/21-6/30/22	None	
STEP Grant	Federal Funding	\$ 11,059.20	10/1/21-9/30/22	None	
Total		\$ 12,929.20			

Office of Community Development Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Census Grant	Illinois Department of Human Services	\$ 57,000.00	2020	None	N
Downstate Small Business Stabilization Grant	Department of Commerce & Economic Opportunity / HUD	\$ 50,000.00	2020/2021	None	Y
CURE Economic Support Grants	Department of Commerce & Economic Opportunity / U.S. Treasury	\$ 400,000.00	2020/2021	None	Y
Abandoned Property Program Round 4	Illinois Housing Development Authority	\$ 40,000.00	2019/2020	None	N
Strong Communities Program	Illinois Housing Development Authority	\$ 200,000.00	2020/2021	None	Y
Blight Reduction Program	Illinois Housing Development Authority	\$ 400,000.00	2017-2019	None	N
Total		\$ 1,147,000.00			

Public Works Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
NW Water Main Phase 2	CDBG	\$ 500,000.00	09/2021	\$70,000	
NW Water Main Phase 3	CDBG	\$ 500,000.00	11/2021	\$250,000	
Dudley St. Water Main	State	\$ 370,000.00	TBD	N	
UCF Grant	IDNR/USFS - Cash & in-kind; to be shared with the Park District	\$ 10,000.00	07/2022	\$15,742	
Total		\$ 1,380,000.00			

MCPT Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Rebuild IL Capital Application		\$ 506,400.00	2021		
FY 21 Cares Act		\$ 1,560,849.00	2021		
FY 21 5311		\$ 414,200.00	2021		
FY 21 DOAP		\$ 960,710.00	2021		
Capital Application		\$ 2,762,603.00	2019		
5339 Federal Capital Grant		??	TBD		
FY 22 5311		\$ 414,200.00	2021		
FY 22 DOAP		\$ 4,618,900.00	2021		
Total		\$ 11,237,862.00			