



ANNUAL BUDGET

**FISCAL YEAR 2022 – 2023
CITY OF MACOMB, ILLINOIS**

MICHAEL INMAN, MAYOR

MELANIE FALK, CITY CLERK

RONALD WARD, CITY TREASURER

MICHAEL WAYLAND – FIRST WARD ALDERMAN

JOHN VIGEZZI – SECOND WARD ALDERMAN

DON WYNN – THIRD WARD ALDERMAN

THOMAS KOCH – FOURTH WARD ALDERMAN

ASHLEY KATZ – FIFTH WARD ALDERMAN

DENNIS MOON – ALDERMAN AT LARGE

TAMMIE LEIGH BROWN-EDWARDS – ALDERMAN AT LARGE



macomb
illinois

Small-town living. Community driven.

Administration

City Administrator

309.837.0

scoker@cityofmacomb.com

Memorandum

To: Mayor and Council

From: Scott Coker

Subject: 2022-2023 City of Macomb Budget

Date: March 22, 2022

Honorable Mayor and Aldermen,

As I wrote last year in the budget memo, we continue to have a lot of unknowns and uncertainty. The pandemic has continued, but we feel we are nearing the end of it. I would like to thank all of our City employees for their continued hard work and diligence through these tough times. I would like to especially thank Kerry Rhoads and Melissa Worley for working hard on this budget document along with the Mayor, City Clerk, Department Heads, and the 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 deficit spending of \$800,000 with an estimated cash balance of \$8,337,244 at the end of the upcoming fiscal year. Overall, the budget conservatively estimates revenues low and expenses high and historically the cash reserve has grown each year from \$3.5 million at the beginning of FY16. It was estimated that the reserve would be \$3.8 million at the end of FY20-21 and it came in at \$6.7 million, which highlights our conservative approach to budgeting. The estimated cash reserve at the end of FY 22-23, is about 58% of expenses which is well over the recommended 25%-30%. This estimated balance at the end of FY22 is \$8.3 million which reflects the \$1,183,598 which was received in local ARPA stimulus funds.

2. At the time of this writing, the Federal Treasury is just finishing the Final Rule and reporting requirements for the American Rescue Plan Act (ARPA). The City will receive \$2,367,196.52 in total through this program and with the finishing of the Treasury Final Rule, staff has discussed a list of items that we will be presenting to the council for discussion. The Final Rule greatly simplifies the reporting and allows any payment under \$10 million to be put towards "general government services". The Final Rule gives the City much more flexibility in spending the funds versus the original Treasury guidance. With the spending of these \$2.4 million in ARPA funds, the General fund balance would come nearer the desired \$5 million reserve.
3. The Census has been completed with the final count being 15,051, which is lower than the 16,000 that was budgeted in the FY21-22 year. This reduces the amount of money the City receives in Local Government Distributive Fund (LDGF) otherwise known as shared revenue. This reduction will reduce revenue for Income taxes, Use tax, Cannabis Use tax and Motor Fuel Taxes (MFT).
4. There is a summary sheet of the grants received in budget packet. One specifically to highlight is the Strong Communities Grant. 12 dilapidated houses have been torn down with the Grant with another 10-14 expected to be removed this coming fiscal year.
5. The budget contains a 3% pay increase, a \$2,500 bonus for full-time and a \$250 bonus for part-time City employees. These numbers may vary based on the results of the collective bargaining process with the Public Works, Firefighter, and Police unions. The three contracts are at the end of their three year cycle. Historically, non-negotiated employees have received the same pay increases as the union personnel.
6. The previous budget contained funding for new software for the Business Office (Financial and Utility billing), Public Works, and Community Development. The software has been implemented and the departments continue to improve productivity and efficiency with the new system.
7. There is currently \$3 million budgeted for the Downtown renovation project with \$1.5 million being ITEP grants funds and the rest coming from the Infrastructure Sales tax and general fund. The project started in May of 2021 and there have been several unforeseen conditions and contractor delays. It is expected it will be completed in 2022.
8. The Downtown TIF district expired at the end of December 2021 with the final tax payments coming in 2022. To this end, the budget for the Downtown TIF will zero at the end of the calendar year. This will be completed by an increased transfer to the Downtown renovation grant program and the Westside TIF.
The Downtown Renovation grant program has had tremendous success over the last several years with 39 projects completed and \$370,000 in grant dollars going towards over \$580,000 in total project costs. Additionally, there are 8 projects programmed for this calendar year that will use \$127,000 in City grant dollars for a total net of \$226,700 in project costs.

The process has been started to implement a new TIF on the northeast side of town with it expected to be going by mid calendar year.

9. The Hotel/Motel tax is returning to pre-pandemic levels with revenues projected to be \$250,000 in FY 22-23. 78% of the tax goes to the Macomb Area Convention and Visitors Bureau (MACVB) for their programming.
10. The City has a self-funded employee health insurance system administered by Consociate and Dansig, with a reinsurance policy for claims over \$50,000 from Tokio Marine. The projected balance for the health fund is over \$1.73 million at the end of the year, which has grown steadily over the last few years.
The City supplemented benefits by adding Hines case management, a list of preventative services and voluntary employee paid vision and dental coverages.
11. The Police and Fire pensions will use \$2,033,688 of the City's budget for the coming year which is between the statutory minimum and recommended amount. 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.
The City's portion to the IMRF pension will be \$252,000.
12. Spring Lake Park continues to be operated by Spring Lake Management. This private management started in 2015 and the current contract is scheduled to run through December 2022 that pays the contractor \$70,000 to run the park. Spring Lake park has been in high demand this last year as the pandemic continued. The park provides a valuable service to the Citizens in camping, trails, and recreation. This year, the City will be advertising for a new contract to manage the Park.

General Fund

The General Fund Revenue is projected to be \$11.7 million with expenditures of \$12.5 million for projected deficit spending of \$800 thousand, but even with this deficit, the projected ending balance is \$7.4 million which at 60% of expenses that exceeds the recommended balance of 25% by 35%. The goal is to maintain a General Fund reserve of around \$5.0 million which would be accomplished by spending the ARPA revenue in the coming fiscal year.

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 traditional General Fund Revenues had been dropping over the last several years as shown in the table below. There have been a few changes that have positively benefited the City's revenues. In 2019, the State Legislature passed the "Leveling the

Playing Field for Illinois Retail Act” which requires both Remote Retailers and Marketplace Facilitators to collect and remit state and locally imposed sales tax based on where the product is delivered. This collection started January 1, 2021 which is resulting in an increase in the City’s sales tax and the local infrastructure sales tax. Also, Cannabis and Video Gaming taxes have increased. The following chart shows some of the main sources of General Fund revenue over the past several years:

FY	Tele	Property	Sales	Income	Use	Court Fines	Cannabis Use & Sales	Video gaming
16-17	.295	1.513	2.762	2.049	.526	.261	-	.036
17-18	.265	1.793	2.702	2.279	.558	.202	-	.050
18-19	.251	2.117	2.692	2.088	.636	.170	-	.058
19-20	.235	1.639	2.861	2.331	.742	.130	-	.080
20-21	.216	1.823	2.951	2.467	.992	.084	-	.052
21-22 Est.	.180	2.258	3.425	1.873	.675	.060	.147	.125
22-23 Est.	.167	2.361	3.000	2.000	.500	.060	.175	.125

4. The City Hall condenser and boilers replacement programmed in the current fiscal year has been completed. Projects included this year for City Hall include replacing the East entrance for \$40,000, general roof repairs for \$5,000, building and west wall tuckpointing for \$20,000 and Community Room carpet replacement for \$10,000.
5. 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: \$200,000 for a street sweeper, \$175,000 for a 2 ton truck with plow and salt spreader, \$60,000 for a ¾ ton pickup and \$25,000 to paint and sand blast a 2 ton dump box. Three replacement mowers and one ¾ ton pickup are planned for the Cemetery.
6. A full-time maintenance worker has been added in the budget for the Cemetery department. Three less part-time workers will be hired which will cover most of the cost of the new position. The addition will provide a back-up to the Grounds Maintenance Supervisor and improve efficiency at the Cemetery.
7. It is recommended the Garbage fee be increased by 4% from \$20.87/month to \$21.70/month, solely to cover the increased costs in the Waste Management contract. The existing garbage contract expires 10/31/22 so the City will be putting out an RFP for a new contract.
8. Capital items for the Fire Department include \$75,000 for the concrete apron on the north side of the building, \$225,000 for a roof replacement, and \$75,000 for air handlers.

9. The transition has been completed from WIRC for the Transit Director, Assistant Director and Maintenance Coordinator to city employees. MCPT has grant funding for \$250,000 for bus shelters and \$67,000 for computer and facility camera upgrades.
10. The Police Department uses revenues from the Police Protective fund to replace worn-out vehicles and equipment. For the coming year, \$73,000 is budgeted to replace two vehicles. Funded from the Police Department budget is \$50,000 for parking lot improvements and \$50,000 for building air handlers.

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. There is \$950,000 budgeted for engineering cost for design of the water plant.

Capital expenses include \$100,000 for lead service line replacement, \$50,000 for repairs to the roofs at the Water Plant, \$100,000 for R/O well maintenance, \$120,000 for R/O standby generator, and \$116,000 for R/O membrane replacement. Several other plant repairs have been deferred due to the plan to transition to a new plant.

The following rate and debt service schedule was approved last fiscal year with the recommendation to continue with the same schedule this year.

Fiscal Year	Rate/100 c.f.	Minimum Charge	Debt Service
21-22	\$5.29	\$5.75	\$9.00
22-23	\$5.54	\$5.75	\$10.00
23-24	\$5.79	\$5.75	\$10.75
24-25	\$6.04	\$5.75	\$11.50
25-26	\$6.29	\$5.75	\$12.25

Sewer Fund

Capital improvements for the Waste Water department include rehabilitation of the Spring Lake lift station #1 for \$115,000, Burgess lift station for \$300,000, Diamond filter cloth replacement for \$40,000, U-drive SCADA for \$50,000, U-drive bypass pump for \$50,000 and a replacement lift truck for \$75,000.

Due to requirements by the IEPA, the Phase II plant improvements are scheduled to be started this fiscal year. The \$4,000,000 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 scheduled last fiscal year and it is recommended to follow the same schedule this year.

Fiscal Year	Rate/100 c.f.	Minimum Charge	Debt Service
21-22	\$3.62	\$3.64	\$4.00
22-23	\$3.69	\$3.64	\$5.00
23-24	\$3.77	\$3.64	\$6.00
24-25	\$3.84	\$3.64	\$6.00
25-26	\$3.92	\$3.64	\$6.00

Summary

The ending balance for the General Fund is projected to be \$7.5 million which is well above the recommended 25-30% of the City's expenses. It is recommended the City work to maintain a reserve of \$5 million.

There are long term budgetary concerns moving forward. The 2020 Census came in at 15,051 which is lower than hoped. Other non-traditional revenues have offset the shared revenue loss, but the population count is a concern. A special census is planned as soon as allowed by the Census Bureau.

The City will have to continue to be conservative with spending moving forward as expenses rise. There are options to raise revenues including:

1. 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.
2. Streaming tax. As there are fewer and fewer land lines, the State has allowed a streaming tax. This would tax the data transfer/streaming that is occurring more and more. It is unknown at this time how much revenue this tax would generate.

Respectfully submitted,

Scott Coker

City Administrator

BUDGET FY 22-23 - CITY OF MACOMB IL

TABLE OF CONTENTS

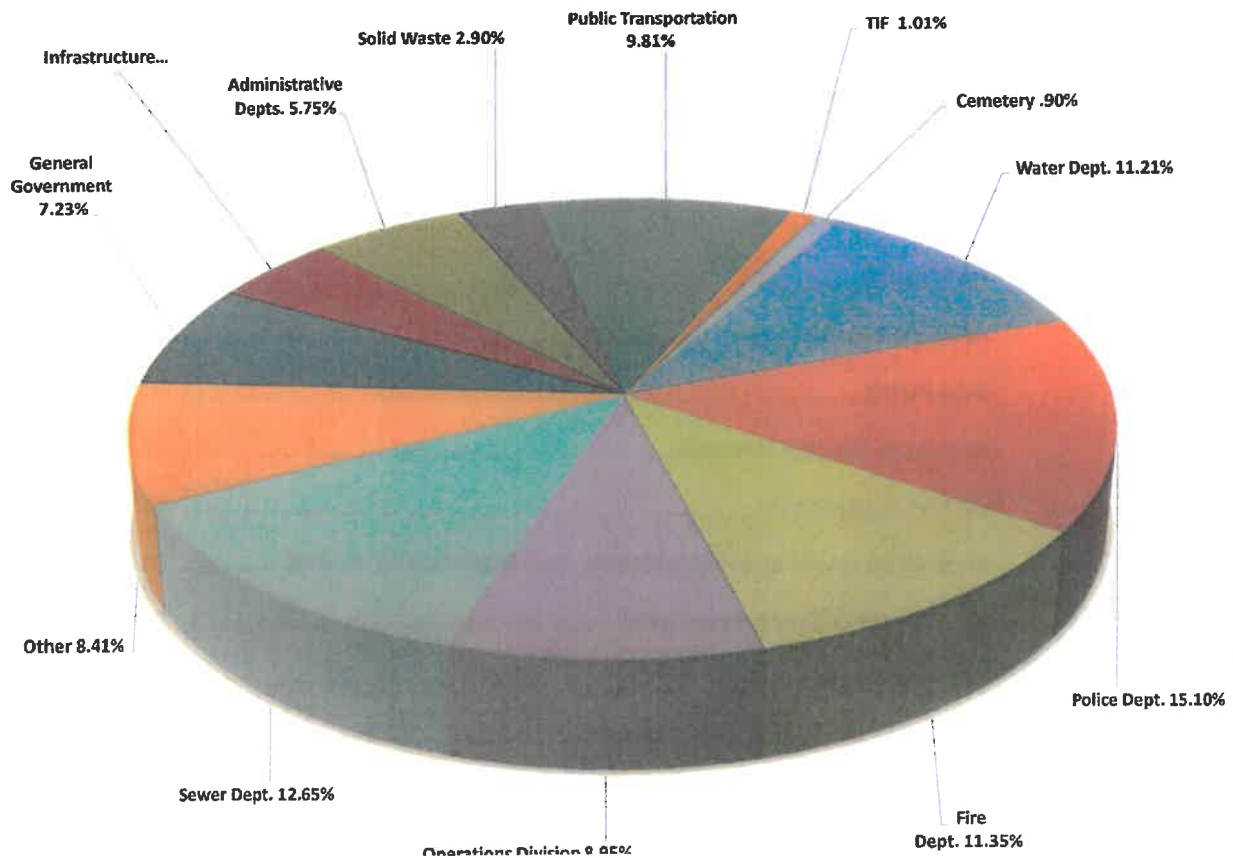
BUDGETED EXPENDITURES by Department	1
BUDGETED ESTIMATED REVENUES by Type	2
PROPERTY TAX DISTRIBUTION by Funds.....	3
GENERAL CORPORATE FUNDS.....	4
GENERAL CORPORATE SICK / VACATION FUND.....	9
OFFICE OF THE CITY ADMINISTRATOR.....	10
CITY COUNCIL.....	11
CITY TREASURER.....	11
BUSINESS OFFICE.....	12
CEMETERY DEPARTMENT.....	13
CEMETERY MAINTENANCE FUND.....	14
OFFICE OF THE CITY CLERK.....	15
OFFICE OF THE CITY ATTORNEY.....	16
FIRE DEPARTMENT.....	17
FIRE PROTECTION TAX.....	19
OFFICE OF THE MAYOR.....	20
POLICE DEPARTMENT.....	21
POLICE DEPARTMENT VARIOUS FUNDS.....	23
POLICE PROTECTION TAX.....	28
COMMUNITY DEVELOPMENT OFFICE	29
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND.....	31
WEST SIDE TIF FUND.....	33
DOWNTOWN RENOVATION GRANT PROGRAM.....	34
CITY MARKETING AND DOWNTOWN DEVELOPMENT OFFICE.....	35
SCULPTING DOWNTOWN MACOMB.....	36
DOWNTOWN REVOLVING LOAN FUND.....	37
CDAP REVOLVING LOAN FUND.....	38
COMMUNITY IMPROVEMENTS FUND.....	39

STREET PROJECT SCHEDULE THROUGH FISCAL YEAR 2028.....	40
SALES TAX - INFRASTRUCTURE.....	41
DOWNTOWN REVITALIZATION.....	42
SPECIAL PROJECT FUND.....	43
MOTOR FUEL TAX FUND.....	44
GARBAGE FUND.....	45
OPERATIONS DIVISION AND CIP.....	46
WATER FUNDS.....	48
WATER INFRASTRUCTURE GRANT FUND.....	53
STORM SEWER FUND.....	54
WASTEWATER FUNDS.....	55
EQUIPMENT REPLACEMENT FUND.....	58
CITY HALL MAINTENANCE FUND.....	59
HOTEL/MOTEL TAX FUND.....	60
ILLINOIS MUNICIPAL RETIREMENT FUND.....	61
INFORMATIONAL TECHNOLOGY FUND.....	62
PUBLIC TRANSPORTATION.....	63
INSURANCE AND TORTE JUDGEMENTS.....	64
MACOMB HOUSING GRANT.....	65
POLICE PENSION FUND.....	66
FIRE PENSION FUND.....	67
GIFT FUND.....	68
HEALTH TRUST FUND.....	69
PEG FUND.....	70
MACOMB SENIOR FESTIVAL.....	71
GRANT SUMMARY.....	72
FIVE YEAR CAPITAL IMPROVEMENT AND EQUIPMENT PLANS.....	73
AUTHORIZED STAFF POSITIONS.....	75
SALARY MATRIX	77
CASH BALANCES MULTIPLE FUNDS.....	79
GENERAL FUND YEAR END BALANCES HISTORY.....	80
LOAN SCHEDULE.....	81

BUDGETED EXPENDITURES by Department

Water Department	\$ 3,826,135
Police Department	5,149,428
Fire Department	3,872,128
Operations Division	3,055,024
Sewer Department	4,316,692
Other	2,869,980
General Government	2,467,298
Infrastructure Projects	1,615,050
Administrative Depts.	1,963,073
Solid Waste	989,270
Public Transportation	3,346,110
TIF	344,619
Cemetery	305,149
Total Budgeted Expenditures	\$ 34,119,955

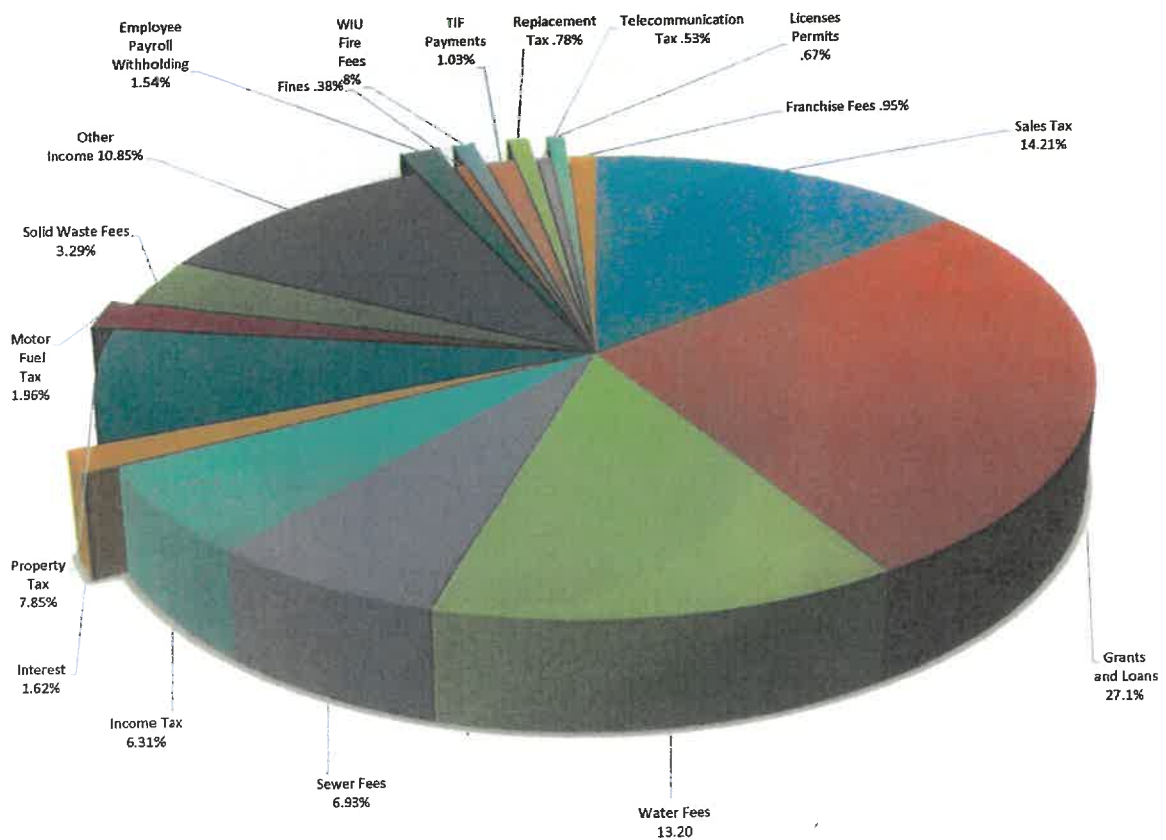
BUDGET EXPENDITURES by Department



BUDGETED REVENUES

Sales Tax	\$4,500,000
Grants and Loans	8,576,930
Water Fees	4,177,950
Sewer fees	2,192,500
Income Tax	2,000,000
Interest	513,145
Property Taxes	2,484,028
Motor Fuel Tax	620,100
Solid Waste Fees	1,042,280
Other Income	3,434,567
Employee Payroll Withholding	488,075
Fines	120,000
WIU Fire Fees	250,000
TIF Payments	325,000
Replacement Tax	248,988
Telecommunications Tax	167,400
Licenses/Permits	213,075
Franchise Fees	302,890
Total Budgeted Revenues	\$31,656,928

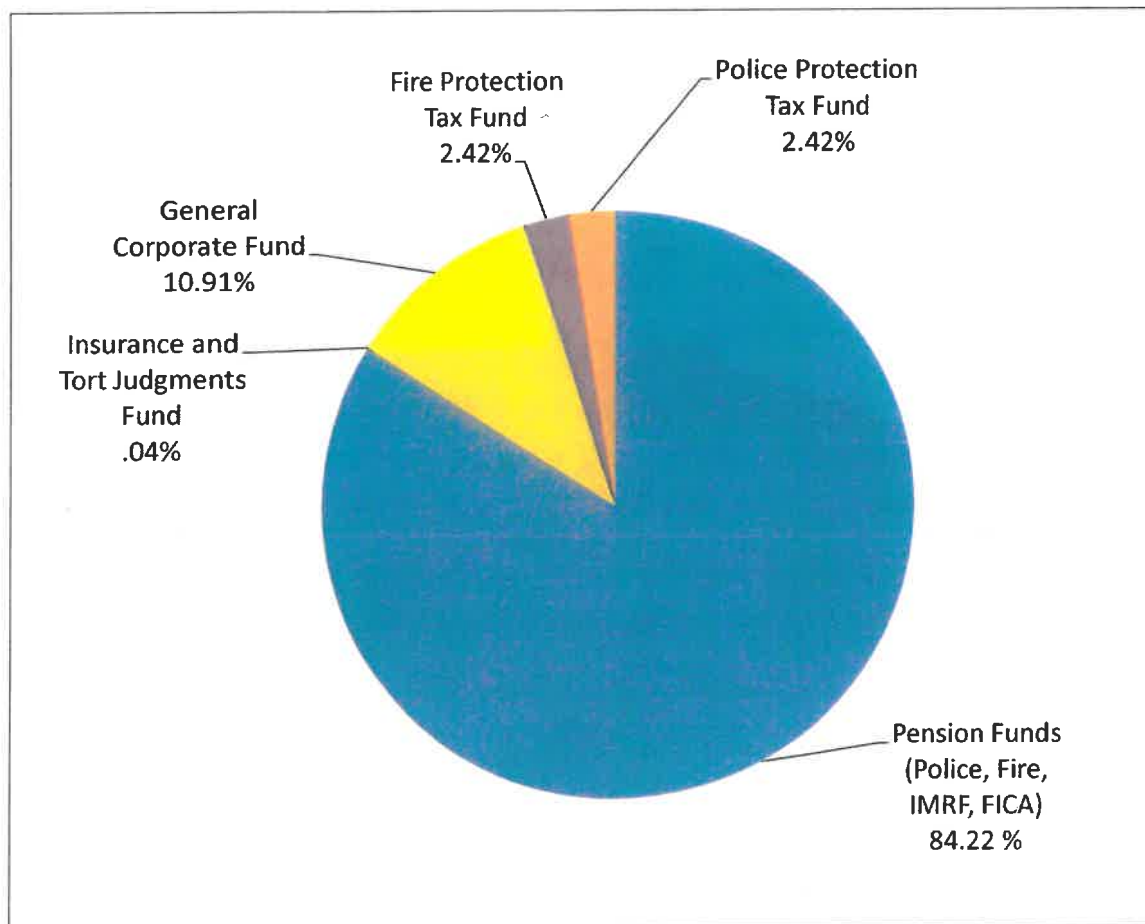
ESTIMATED COLLECTIONS by Type



PROPERTY TAX DISTRIBUTION

City of Macomb
2021 Taxes Paid in 2022

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 2,092,128
Insurance and Tort Judgments Fund	1,000
General Corporate Fund	270,900
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	<hr/>
	\$ 2,484,028



GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 22-23

	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 5,132,012.78	\$ 6,439,538.50	\$ 6,718,780.84	\$ 8,337,244.55
GENERAL FUND REVENUES	10,854,314.64	9,150,315.00	11,989,330.26	10,784,941.26
TRANSFERS IN				
From Water Revenue Funds	462,247.75	410,749.50	410,749.50	429,390.25
From Sewer Revenue Funds	427,247.75	375,749.50	375,749.50	394,390.25
From Garbage Fund - B.O. Admin.	77,340.50	63,077.00	63,077.00	66,411.00
From Payroll - Interest	39.46	20.00	20.00	20.00
INTRA - FUND TRANSFERS IN				
From Operations Div.	64,032.54	-	-	-
From Downtown TIF	10,000.00	10,000.00	10,000.00	10,000.00
From CDAP Fund			200,000.00	
TOTAL TRANSFERS IN	1,040,908.00	859,596.00	1,059,596.00	900,211.50
TOTAL REVENUES	11,895,222.64	10,009,911.00	13,048,926.26	11,685,152.76
ITEMS OF EXPENDITURE				
Office of the Mayor	82,914.91	94,165.00	89,815.00	95,400.00
Office of the City Clerk	159,966.34	166,000.00	161,425.00	169,035.00
City Council	19,871.86	31,900.00	31,900.00	32,620.00
Office of the City Administrator	172,503.21	183,795.00	187,035.00	191,483.00
Office of the City Attorney	201,694.25	195,360.00	192,515.00	201,245.00
Business Office	823,346.50	630,770.00	704,795.00	664,110.00
General Government	640,439.03	575,538.00	672,153.00	987,283.00
Police Department	2,894,626.08	3,003,715.00	3,047,030.00	3,283,240.00
Fire Department	2,058,452.55	2,009,615.00	2,073,435.00	2,365,540.00
Cemetery Department	236,912.15	266,685.00	275,085.00	303,148.61
Community Development Office	412,784.20	461,640.00	454,012.00	499,410.00
Office of the City Treasurer	8,407.03	10,025.00	8,625.00	10,025.00
TOTAL EST. EXPENSES	7,711,918.11	7,629,208.00	7,897,825.00	8,802,539.61
TRANSFERS OUT				
To Flex Benefits Fund	3,000.00	3,035.00	3,000.00	3,035.00
To Fire Pension Fund	906,268.20	1,068,245.00	1,068,245.00	1,124,266.00
To Fire Pension Fund	-	45,521.00	45,521.00	56,400.00
To Police Pension Fund	668,543.27	948,006.00	948,006.00	909,462.00
To CDAP Fund	200,000.00	-	-	-
INTRA-FUND TRANSFERS OUT				
To G. C. Sick / Vacation Fund	165,723.65	213,500.00	250,000.00	200,000.00
To City Hall Maint. Fund	-	175,000.00	175,000.00	75,000.00
To Operations Div.	-	338,936.68	66,389.55	517,385.00
To Downtown Revitalization Fund	-	140,000.00	140,000.00	-
To IMRF and FICA Fund	350,000.00	275,000.00	275,000.00	375,000.00
To IT Fund	80,000.00	80,000.00	80,000.00	80,000.00
To Insurance / Tort Fund	223,001.35	410,056.00	481,476.00	444,270.58
TOTAL TRANSFERS OUT	2,596,536.47	3,697,299.68	3,532,637.55	3,784,818.58
PROJECTED ENDING BALANCE	\$ 6,718,780.84	\$ 5,122,941.83	\$ 8,337,244.55	\$ 7,435,039.12

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 \$2,361,028. 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 \$129,500 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 20-21 Actual	FY 21-22 BUDGET	Re-estimated FY 21-22	FY 22-23 BUDGET
Property Taxes	\$ 1,823,255.87	\$ 2,279,750.00	\$ 2,258,440.00	\$ 2,361,028.00
Personal Property Replacement Taxes	141,346.00	75,000.00	225,000.00	140,000.00
Sales Taxes	2,951,267.39	2,800,000.00	3,425,000.00	3,000,000.00
Income Taxes **	2,466,536.04	1,873,060.00	2,600,000.00	2,000,000.00
Auto Use Tax	5,225.44	5,000.00	5,000.00	5,000.00
Use Tax **	961,968.01	749,225.00	675,000.00	500,000.00
Cannabis Use Tax **	17,586.51	14,270.00	27,000.00	20,000.00
Video Gaming	52,261.03	60,000.00	125,000.00	125,000.00
Cannabis Local 3% Sales Tax	-	-	120,000.00	155,000.00
Municipal Local Video Gaming License	-	-	-	14,250.00
Interest	12,567.96	5,000.00	5,000.00	5,000.00
Parking Violations	11,399.15	10,000.00	2,000.00	2,000.00
Moving Violations	38,600.00	50,000.00	30,000.00	30,000.00
Court Fines	84,129.24	60,000.00	60,000.00	60,000.00
Liquor Licenses	92,047.98	100,000.00	100,000.00	100,000.00
Other Licenses	2,419.00	2,500.00	2,500.00	2,500.00
Building Permits	67,863.25	45,000.00	45,000.00	45,000.00
Planning and ZBOA Fees	1,550.00	200.00	550.00	500.00
Historical Plaque Application Fees	150.00	75.00	75.00	75.00
Tow / Impound Fees	70,490.00	45,000.00	45,000.00	45,000.00
Certified Copies	13,347.00	11,500.00	11,500.00	11,500.00
Rental Registration Fees	80,273.00	65,000.00	65,000.00	65,000.00
IL - WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	162,837.29	154,610.00	162,000.00	160,000.00
Ameren - CIPS Franchise	142,895.00	126,025.00	142,895.00	142,890.00
Census	59,032.16	-	-	-
CURES	887,600.00	-	-	-
American Rescue Plan Act Relief Dollars	-	-	1,183,598.26	1,183,598.26
Rents Collected	187,688.55	182,500.00	183,500.00	186,000.00
Cemetery Fees	64,915.00	40,000.00	40,000.00	40,000.00
Swimming Pool Revenues	-	25,000.00	13,535.00	14,000.00
Ambulance Service Reimbursements	67,936.18	60,000.00	75,000.00	60,000.00
Other Receipts	10,758.71	3,000.00	15,000.00	3,000.00
Aldermen Reimbursements	205.95	-	-	-
Fire Dept. Reimbursements	12,660.93	100.00	2,530.00	100.00
City Clerk's Office Reimbursements	2,543.00	2,000.00	2,000.00	2,000.00
Mayor's Office Reimbursements	51.83	-	175.00	-
Police Dept. Reimbursements	91,186.31	50,000.00	85,000.00	50,000.00
Community Dev. Office Reimbursements	2,903.86	5,000.00	5,500.00	5,000.00
Business Office Reimbursements	1,817.00	1,500.00	1,500.00	1,500.00
Administrator's Office Reimbursements	-	-	32.00	-
Spring Lake Other Receipts	15,000.00	-	-	-
TOTAL REVENUES	\$ 10,854,314.64	\$ 9,150,315.00	\$ 11,989,330.26	\$ 10,784,941.26

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 \$1,900, 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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries	\$ 37,330.86	\$ 39,620.00	\$ 34,100.00	\$ 39,870.00 ✓
Life / Unemployment Ins.	270.89	230.00	230.00	190.00
Employer Pension Contribution (pprt)	25,373.00	25,373.00	25,373.00	25,373.00
Animal Control	60,484.62	70,000.00	65,000.00	65,000.00
Assoc. Dues and Memberships	15,187.20	16,500.00	16,500.00	16,500.00
Fire and Police Commission	37,391.58	25,000.00	35,000.00	35,000.00
Union Negotiations / Arbitration	-	5,000.00	5,000.00	5,000.00
Office Supplies	391.83	700.00	700.00	700.00
Office Equipment - Non cap	-	300.00	300.00	300.00
Advertising	44.00	250.00	250.00	250.00
Telephone	4,483.95	6,500.00	4,000.00	4,500.00
Televising Services	22,500.00	13,000.00	13,000.00	13,000.00
Utilities	28,282.88	30,000.00	34,000.00	35,000.00
Civil Defense Budget (shared)	14,068.28	16,500.00	11,000.00	16,500.00
Professional Fees	5,500.00	6,500.00	25,000.00	25,000.00
Community Sponsorships	9,240.44	10,000.00	10,000.00	10,000.00
MAEDCO - Annual Contribution	50,000.00	50,000.00	50,000.00	50,000.00
MAEDCO Pymt. - Pella Ground	48,636.91	-	-	-
Pierce St. Storage Building	2,607.59	4,000.00	4,000.00	4,000.00
Equipment Loan / Lease Payments	8,443.95	10,500.00	10,000.00	10,500.00
Swimming Pool Expenses	2,205.27	47,240.00	52,100.00	55,000.00
Swimming Pool Repair / Maint.	21,318.71	15,000.00	63,250.00	20,000.00
Spring Lake Mgmt. Contract	69,999.96	70,000.00	70,000.00	70,000.00
Spring Lake Utilities	43,452.85	45,000.00	45,000.00	58,500.00
Utilities Camp Chicagami	1,442.64	1,500.00	1,500.00	1,950.00
Museum Maintenance	47.50	-	-	-
Building Rent / Lease Pmts.	774.00	825.00	850.00	875.00
General Operating Expense	21,326.98	16,000.00	16,000.00	21,775.00
Bldg. / Grnds. / Fixed Equip. Maint.	42,303.40	25,000.00	35,000.00	35,000.00
Depot Expenses	20,427.14	15,000.00	40,000.00	20,000.00
Census Expenses	43,043.72	-	-	-
ARPA Expenditures - Various	-	-	-	342,500.00
Twp. Tax Reimbursements	3,858.88	10,000.00	5,000.00	5,000.00
TOTAL EXPENSES	\$ 640,439.03	\$ 575,538.00	\$ 672,153.00	\$ 987,283.00 ✓

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	200,000.00	\$	200,000.00	\$	200,000.00	\$ 200,000.00
REVENUES							
INTRA FUND TRANSFERS IN From General Corp.		165,723.65		213,500.00		250,000.00	200,000.00
TOTAL REVENUES		165,723.65		213,500.00		250,000.00	200,000.00
ITEMS OF EXPENDITURE							
Salaries		165,723.65		213,500.00		250,000.00	200,000.00
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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 137,237.13	\$ 144,500.00	\$ 149,950.00	\$ 152,615.00
Salaries - Overtime	-	100.00	100.00	100.00
Life / Unemployment Ins.	342.91	340.00	340.00	320.00
Deferred Compensation	1,081.07	1,140.00	1,140.00	1,208.00
Assoc. Dues and Memberships	495.25	400.00	400.00	320.00
Travel / Training / Continuing Ed.	1,407.32	4,500.00	3,000.00	4,500.00
Office Supplies	593.54	600.00	600.00	600.00
Office Equipment / Furnishings	388.42	400.00	300.00	400.00
Advertising	-	50.00	50.00	50.00
Publications / Printing	18.75	300.00	150.00	150.00
Postage	96.20	100.00	100.00	100.00
Telephone	1,205.74	1,500.00	1,500.00	1,500.00
Comp. Software / Support / Maint.	342.57	300.00	300.00	300.00
Transfer to Health Trust	28,902.48	29,265.00	28,905.00	29,120.00
General Operating Expense	391.83	300.00	200.00	200.00
TOTAL EXPENSES	\$ 172,503.21	\$ 183,795.00	\$ 187,035.00	\$ 191,483.00

CITY COUNCIL

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

The City Council consists of five ward aldermen and two aldermen at large.

CITY COUNCIL				
Account No. 100-110				
ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries	\$ 17,270.56	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Life/Unemployment Ins.	607.80	620.00	620.00	620.00
Travel/Training/Continuing Ed.	-	8,000.00	8,000.00	8,000.00
Telephone	1,680.00	1,680.00	1,680.00	2,400.00
General Operating Expense	313.50	600.00	600.00	600.00
TOTAL EXPENSES	\$ 19,871.86	\$ 31,900.00	\$ 31,900.00	\$ 32,620.00

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 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.	-	1,800.00	-	1,800.00
Office Supplies	-	300.00	100.00	300.00
Office Equipment / Furnishings	534.59	50.00	650.00	50.00
Telephone	240.00	240.00	240.00	240.00
General Operating Expense	-	-	-	-
TOTAL EXPENSES	\$ 8,407.03	\$ 10,025.00	\$ 8,625.00	\$ 10,025.00

BUSINESS OFFICE

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

The Business Office is staffed by 6 full time employees.

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

Computer Software / Support / Maint. - This line item includes maintenance contracts BS & A for utility, accounts payable, general ledger, payroll and fixed assets.

BUSINESS OFFICE				
Account No. 100-115				
ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 330,915.37	\$ 372,300.00	\$ 395,155.00	\$ 402,070.00
Salaries - Overtime	400.68	100.00	15,500.00	100.00
Life / Unemployment Ins.	1,399.33	1,605.00	1,605.00	1,465.00
Deferred Compensation	2,199.24	2,550.00	2,875.00	2,500.00
Assoc. Dues and Memberships	250.00	300.00	500.00	300.00
Travel / Training / Continuing Ed.	170.00	2,000.00	2,000.00	11,000.00
Office Supplies	7,914.03	7,500.00	6,000.00	7,500.00
Office Equipment / Furnishings	1,539.67	1,200.00	1,200.00	3,500.00
Advertising	509.75	500.00	510.00	525.00
Publications / Printing	4,679.55	8,000.00	11,000.00	11,000.00
Postage	26,502.72	28,000.00	25,000.00	24,000.00
Telephone	2,704.45	2,800.00	3,100.00	4,000.00
Comp. Software / Support / Maint.	25,928.12	30,000.00	3,000.00	3,000.00
Professional Fees	39,767.85	45,000.00	45,000.00	45,000.00
Transfer to Health Trust	103,828.32	128,615.00	122,050.00	147,850.00
General Operating Expense	381.31	300.00	300.00	300.00
Capital Equipment	274,256.11	-	70,000.00	-
TOTAL EXPENSES	\$ 823,346.50	\$ 630,770.00	\$ 704,795.00	\$ 664,110.00

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 \$63,500 for the replacement of three daily mowers and a 3/4 tone truck. Mowers are on a replacement schedule of every three years.

To increase efficiency, provide a back-up to the Ground Maintenance Supervisor, and due to difficulty in hiring part time workers, a full time maintenance worker has been added. Three less part time workers will be hired to offset most of the expense of this position.

The Cemetery is staffed by one full time Grounds Maintenance Supervisor/Caretaker, one full time maintenance worker, one permanent part time worker and several temporary part time seasonal workers.

CEMETERY DEPARTMENT				
Account No. 100-120				
ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 66,380.05	\$ 69,110.00	\$ 93,865.00	\$ 94,829.45
Salaries - Overtime	7,639.08	6,500.00	10,000.00	7,000.00
Salaries - Part Time	62,677.84	95,600.00	68,000.00	51,949.00
Life / Unemployment Ins.	887.13	1,000.00	1,400.00	1,134.16
Deferred Compensation	595.73	610.00	840.00	900.00
Safety Equip. / Uniform Exp.	1,589.14	1,500.00	1,500.00	2,100.00
Travel / Training / Continuing Ed.	30.00	250.00	250.00	250.00
Drug and Alcohol Testing	82.75	75.00	85.00	85.00
Assoc. Dues and Memberships	39.99	100.00	40.00	100.00
Office Supplies	272.53	300.00	400.00	400.00
Office Equipment / Furnishings	-	200.00	200.00	200.00
Advertising	144.15	200.00	200.00	200.00
Publications / Printing	232.95	400.00	400.00	200.00
Telephone	2,749.84	2,500.00	2,500.00	2,500.00
Utilities	3,271.60	3,500.00	4,000.00	4,550.00
Computer Software Support / Maint.	-	200.00	200.00	200.00
Professional Fees	-	150.00	1,300.00	150.00
Maint. of Licensed Vehicles	2,960.00	4,000.00	4,000.00	4,000.00
Gas / Fuel	4,852.23	9,000.00	9,000.00	9,000.00
Maint. of Movable Equip.	4,591.57	4,500.00	4,500.00	5,500.00
Hand Tools	3,989.49	4,500.00	4,500.00	4,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	7,098.70	13,000.00	13,000.00	13,000.00
Transfer to Health Trust	23,195.64	23,490.00	28,905.00	34,401.00
General Operating Expense	1,301.74	2,500.00	2,500.00	2,500.00
Stone Refurbishment	-	-	-	-
Capital Improvement Projects	-	-	-	-
Capital Equipment	42,330.00	23,500.00	23,500.00	63,500.00
TOTAL EXPENSES	\$ 236,912.15	\$ 266,685.00	\$ 275,085.00	\$ 303,148.61

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 was established and is currently \$40.00. This is used to fund the leveling of stones..

CEMETERY MAINTENANCE FUND				
Account No 220				
	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	59,427.00	62,927.00	62,512.00	32,342.00
REVENUES				
Cemetery Maintenance Fees	4,725.00	5,000.00	5,000.00	5,000.00
Stone Setting Fee	360.00	500.00	1,200.00	500.00
TOTAL REVENUES	5,085.00	5,500.00	6,200.00	5,500.00
ITEMS OF EXPENDITURE				
Stone Refurbishment	2,000.00	2,000.00	2,000.00	2,000.00
Professional Fees	-	-	-	-
General Operating Expense	-	35,000.00	34,370.00	-
TOTAL EXPENSES	2,000.00	37,000.00	36,370.00	2,000.00
PROJECTED ENDING BALANCE	62,512.00	31,427.00	32,342.00	35,842.00

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 85,432.28	\$ 86,365.00	\$ 86,365.00	\$ 87,740.00
Salaries - Overtime	916.17	1,100.00	1,100.00	1,100.00
Life / Unemployment Ins.	357.76	345.00	345.00	325.00
Deferred Compensation	854.28	865.00	865.00	980.00
Travel / Training / Continuing Ed.	-	1,500.00	1,500.00	1,500.00
Assoc. Dues / Memberships	460.00	500.00	500.00	500.00
Office Supplies	1,641.51	1,500.00	1,100.00	1,500.00
Office Equipment / Furnishings	344.38	1,000.00	1,000.00	1,000.00
Advertising	-	250.00	150.00	150.00
Publications / Printing	5,455.37	8,000.00	8,000.00	8,000.00
Postage	445.50	600.00	600.00	600.00
Telephone	2,178.81	2,400.00	2,400.00	2,400.00
Computer Software / Support / Maint.	-	1,000.00	500.00	1,000.00
Professional Fees	15,489.00	10,500.00	10,500.00	15,500.00
Transfer to Health Trust	46,391.28	49,975.00	46,400.00	46,740.00
General Operating Expense	-	100.00	100.00	100.00
TOTAL EXPENSES	\$ 159,966.34	\$ 166,000.00	\$ 161,425.00	\$ 169,035.00

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 166,397.41	\$ 170,815.00	\$ 170,815.00	\$ 175,940.00
Salaries - Overtime	-	100.00	100.00	100.00
Salaries - Part Time	300.00	-	-	-
Life / Unemployment Ins.	631.65	460.00	460.00	420.00
Deferred Compensation	768.23	1,200.00	1,175.00	1,235.00
Travel / Training / Continuing Ed.	80.00	2,000.00	3,000.00	3,000.00
Association Dues / Memberships	1,025.21	1,200.00	1,200.00	1,200.00
Office Supplies	389.12	500.00	500.00	500.00
Office Equipment / Furnishings	875.59	100.00	100.00	1,500.00
Publications / Printing	537.00	1,175.00	600.00	600.00
Postage	518.00	600.00	400.00	500.00
Telephone	1,200.61	1,250.00	1,400.00	1,400.00
Computer Software / Support / Maint.	11,189.16	3,900.00	1,000.00	2,500.00
Professional Fees	4,435.50	500.00	250.00	750.00
Transfer to Health Trust	13,346.77	11,560.00	11,415.00	11,500.00
General Operating Expense	-	-	100.00	100.00
TOTAL EXPENSES	\$ 201,694.25	\$ 195,360.00	\$ 192,515.00	\$ 201,245.00

FIRE DEPARTMENT

The Macomb Fire Department is currently staffed by 19 full time, uniformed personnel and one full-time secretary.

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, as well as, a higher than normal retirement cycle.

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

Computer Support / Maint. - This line item contains the annual cost of the training software.

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

Maintenance of Moveable Equipment - This line item covers the maintenance of all the equipment carried on our apparatus and for the replacement of hoses and tools.

General Operating Expense - This line item includes purchasing EMS gloves, oxygen and other medical supplies

Capital Improvement Project - This line item will cover the replacement of the Roof, HVAC Roof Top Units, and the Front Approach at Fire Station #1 (\$375,000).

FIRE DEPARTMENT

Account No. 100-130

ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 1,325,481.45	\$ 1,333,100.00	\$ 1,338,260.00	\$ 1,342,210.00
Salaries - Overtime	184,754.56	100,000.00	175,000.00	100,000.00
Salaries - Part Time	-	-	-	-
Life / Unemployment Ins.	4,765.92	4,685.00	4,685.00	3,975.00
Deferred Compensation	11,103.88	12,875.00	11,000.00	12,420.00
Travel / Training / Continuing Ed.	26,036.30	30,000.00	30,000.00	30,000.00
Assoc. Dues and Memberships	1,185.00	1,800.00	1,600.00	1,800.00
Fire Prevention Education	-	2,500.00	2,300.00	2,500.00
Office Supplies	171.74	600.00	400.00	600.00
Office Equipment / Furnishings	431.96	1,000.00	800.00	1,000.00
Publications / Printing	380.81	750.00	750.00	750.00
Postage	31.00	150.00	100.00	150.00
Telephone	5,547.96	6,000.00	6,000.00	6,000.00
Utilities	13,969.97	17,000.00	17,000.00	15,000.00
Computer Software / Support / Maint.	106.24	300.00	2,200.00	3,000.00
Professional Fees	1,660.00	4,800.00	3,000.00	3,500.00
Capital Improvements	-	-	-	375,000.00
Equipment Loan / Lease Pmts	1,284.50	1,200.00	1,200.00	1,200.00
Maint. of Licensed Vehicles	35,403.89	25,000.00	25,000.00	25,000.00
Maint. of Radios / Vehicular Equip.	7,632.81	2,500.00	2,500.00	2,500.00
Gas / Fuel	5,480.84	9,000.00	9,000.00	9,000.00
Maint. of Movable Equipment	3,601.09	5,000.00	5,000.00	5,000.00
Hand Tools	280.62	600.00	600.00	600.00
Flags	542.00	700.00	700.00	700.00
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	4,259.55	4,000.00	4,000.00	4,000.00
Turnout Gear	12,700.71	13,000.00	13,000.00	14,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	6,407.15	8,000.00	11,000.00	8,000.00
Bldg. / Grnds. / Train.Facility Maint.	-	1,000.00	1,000.00	1,000.00
Bldg. / Grnds. Station #2	4,266.90	5,500.00	5,500.00	5,500.00
Transfer to Health Trust	396,105.88	414,555.00	396,840.00	386,135.00
General Operating Expense	3,859.82	3,000.00	4,000.00	4,000.00
TOTAL EXPENSES	\$ 2,058,452.55	\$ 2,009,615.00	\$ 2,073,435.00	\$ 2,365,540.00

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 \$56,385 is for the Fire E-One Rescue Truck purchased November of 2018 with the loan maturing in 2030.

Capital Equipment - There are no expenses planned for this budget year.

FIRE PROTECTION TAX FUND					
Account No. 240					
		FY 20-21 Actual		FY 21-22 Budget	
				Re-estimated FY 21-22	
					FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	206,736.29	\$	14,471.69	\$
				14,073.91	\$
					42,508.99
REVENUES					
Property Taxes		59,874.31		60,000.00	
Replacement Tax		12,131.19		9,098.00	
Rural Fire Fees		14,806.93		15,000.00	
Interest		156.03		20.00	
Pumper Truck Sale		-		90,000.00	
Misc Receipt		-		2,500.00	
				-	
INTRA- FUND TRANSFERS IN					
From General Fund		-		-	
				-	
					-
TOTAL REVENUES		86,968.46		176,618.00	
				186,830.28	
					88,020.00
ITEMS OF EXPENDITURE					
Safety Equip. / Uniform Exp.		21,981.77		20,000.00	
Interest Expense - (E-One Rescue Pumper)		18,392.58		16,953.75	
Capital Outlay - Principal (E-One Rescue Pumper)		38,797.52		40,236.35	
Capital Equipment		199,911.43		40,283.34	
General Operating Expense		547.54		82,015.00	
				-	
				-	
TOTAL EXPENSES		279,630.84		127,190.10	
				158,395.20	
					76,385.00
PROJECTED ENDING BALANCE	\$	14,073.91	\$	63,899.59	\$
				42,508.99	\$
					54,143.99

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET	
Salaries - Regular	\$ 70,094.86	\$ 71,610.00	\$ 72,030.00	\$ 72,875.00	
Salaries - Overtime	-	100.00	100.00	100.00	
Life / Unemployment Ins.	229.51	225.00	225.00	225.00	
Travel / Training / Continuing Ed.	2,907.38	9,000.00	5,000.00	9,000.00	
Association Dues / Memberships	109.19	200.00	200.00	200.00	
Office Supplies	757.05	800.00	600.00	800.00	
Office Equipment / Furnishings	88.43	300.00	200.00	300.00	
Advertising	121.00	300.00	300.00	300.00	
Publications / Printing	452.81	1,000.00	700.00	800.00	
Postage	336.48	300.00	400.00	350.00	
Telephone	1,115.11	1,100.00	1,200.00	1,300.00	
Computer Software / Support / Maint.	-	200.00	100.00	200.00	
Professional Fees	-	200.00	-	200.00	
Transfer to Health Trust	5,706.96	5,780.00	5,710.00	5,750.00	
General Operating Expense	996.13	3,050.00	3,050.00	3,000.00	
TOTAL EXPENSES	\$ 82,914.91	\$ 94,165.00	\$ 89,815.00	\$ 95,400.00	

POLICE DEPARTMENT

The Macomb Police Department budget allows for 24 full time, uniformed personnel, one clerk, two Community Service Officers and one part-time Evidence technician.

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 planned improvements for this budget year (\$100,000).

POLICE DEPARTMENT

Account No. 100-145

ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 1,672,552.62	\$ 1,710,100.00	\$ 1,710,100.00 ✓	1,815,870.00
Salaries - Overtime	207,103.51	225,000.00	225,000.00 ✓	231,750.00
Salaries - Part Time	11,542.96	12,000.00	15,000.00 ✓	15,000.00
Life / Unemployment Ins.	6,579.14	6,070.00	6,070.00 ✓	5,535.00
Deferred Compensation	11,431.61	12,320.00	12,320.00 ✓	14,475.00
Safety Equip. / Uniform Exp.	43,319.01	53,000.00	75,000.00 ✓	65,000.00
Travel / Training / Continuing Ed.	24,984.47	44,500.00	44,500.00 ✓	44,500.00
Recruiting	-	5,000.00	2,500.00 ✓	1,500.00
Explorers	-	-	-	1,500.00
Community Initiatives	-	-	-	2,000.00
Assoc. Dues and Memberships	1,075.98	1,200.00	4,000.00 ✓	3,500.00
Office Supplies	2,453.99	3,000.00	3,000.00 ✓	3,000.00
Office Equipment / Furnishings	409.62	1,500.00	2,500.00 ✓	1,000.00
Advertising	-	5,000.00	500.00 ✓	1,500.00
Publications / Printing	2,272.53	5,500.00	3,500.00 ✓	4,000.00
Postage	668.25	1,200.00	1,200.00 ✓	1,200.00
Telephone	14,362.07	15,000.00	15,000.00 ✓	15,000.00
Utilities	9,588.30	14,000.00	14,000.00 ✓	14,000.00
Computer Software / Support / Maint.	4,861.17	7,000.00	7,000.00 ✓	9,400.00
Mobile Data Computer Exp. / Purch.	8,295.03	7,500.00	7,500.00 ✓	7,500.00
Professional Fees / Services	4,553.35	3,000.00	3,000.00 ✓	3,000.00
Capital Improvements	-	-	-	100,000.00
Equipment Loan / Lease Pmts.	5,475.23	5,000.00	5,000.00 ✓	5,000.00
911 Comm. Center Pmt.	292,108.88	295,150.00	280,385.00 ✓	282,000.00
Maint. of Licensed Vehicles	38,684.34	33,000.00	33,000.00 ✓	33,000.00
Maint. of Radios / Vehicular Equip.	14,472.14	9,000.00	9,000.00 ✓	9,000.00
Gas / Fuel	26,467.09	36,000.00	42,000.00 ✓	40,000.00
K-9 Unit Expenses	3,026.93	-	2,000.00 ✓	1,500.00
D.A.R.E.	593.99	-	2,000.00 ✓	1,500.00
Firing Range	7,890.18	9,000.00	9,000.00 ✓	9,000.00
Bldg. / Grounds Fixed Equip. Maint.	10,659.30	10,500.00	14,000.00 ✓	12,000.00
Tow Expense	24,618.78	25,000.00	17,000.00 ✓	25,000.00
Transfer to Health Trust	441,356.36	445,575.00	476,955.00 ✓	500,410.00
General Operating Expenses	3,219.25	3,600.00	5,000.00	4,600.00
TOTAL EXPENSES	\$ 2,894,626.08	\$ 3,003,715.00	\$ 3,047,030.00 ✓	\$ 3,283,240.00 ✓

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									

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$		88,120.84	\$	58,120.84	\$	56,903.28	\$	40,903.28
REVENUES									
Misc. Receipts			43,333.75		40,000.00		10,000.00		22,000.00
TOTAL REVENUES			43,333.75		40,000.00		10,000.00		22,000.00
ITEMS OF EXPENDITURE									
General Operating Expenses			74,551.31		45,000.00		26,000.00		2,400.00
TOTAL EXPENSES			74,551.31		45,000.00		26,000.00		2,400.00
PROJECTED ENDING BALANCE	\$		56,903.28	\$	53,120.84	\$	40,903.28	\$	60,503.28

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 20-21		FY 21-22	Re-estimated	FY 22-23
		Actual		Budget	FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$	7,692.45	\$	8,692.45	\$ 8,692.45	\$ 7,692.45
REVENUES						
Misc. Receipts		1,000.00		1,000.00	1,000.00	1,000.00
TOTAL REVENUES		1,000.00		1,000.00	1,000.00	1,000.00
ITEMS OF EXPENDITURE						
General Operating Expenses		-		200.00	2,000.00	200.00
TOTAL EXPENSES		-		200.00	2,000.00	200.00
PROJECTED ENDING BALANCE	\$	8,692.45	\$	9,492.45	\$ 7,692.45	\$ 8,492.45

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 20-21		FY 21-22	Re-estimated	FY 22-23
		Actual		Budget	FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$ -	\$ -
REVENUES						
Misc. Receipts		-		-	-	-
TOTAL REVENUES		-		-	-	-
ITEMS OF EXPENDITURE						
General Operating Expenses		-		-	-	-
TOTAL EXPENSES		-		-	-	-
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.

The expense of \$14,845.00 is for a computer server for the body worn camera program.

MACOMB POLICE WARRANT FUND						
Account No. 235						
		FY 20-21		FY 21-22	Re-estimated	FY 22-23
		Actual		Budget	FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$	6,785.94	\$	8,285.94	\$ 5,587.46	\$ 6,087.46
REVENUES						
Misc. Receipts		1,908.71		3,000.00	3,500.00	10,425.00
TOTAL REVENUES		1,908.71		3,000.00	3,500.00	10,425.00
ITEMS OF EXPENDITURE						
General Operating Expenses		3,107.19		3,000.00	3,000.00	14,845.00
TOTAL EXPENSES		3,107.19		3,000.00	3,000.00	14,845.00
PROJECTED ENDING BALANCE	\$	5,587.46	\$	8,285.94	\$ 6,087.46	\$ 1,667.46

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 20-21		FY 21-22	Re-estimated	FY 22-23
		Actual		Budget	FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$	16,226.65	\$	17,626.65	\$ 16,930.65	\$ 20,430.65
REVENUES						
Misc. Receipts		704.00		-	5,000.00	500.00
TOTAL REVENUES		704.00		-	5,000.00	500.00
ITEMS OF EXPENDITURE						
Vehicle Maintenance		-		-	1,500.00	-
TOTAL EXPENSES		-		-	1,500.00	-
PROJECTED ENDING BALANCE	\$	16,930.65	\$	17,626.65	\$ 20,430.65	\$ 20,930.65

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	1,053.58	\$	1,053.58	\$	7,361.18	\$ 7,361.18
REVENUES							
Misc. Receipts		6,307.60				-	-
TOTAL REVENUES		6,307.60		-		-	-
ITEMS OF EXPENDITURE							
General Operating		-				-	-
TOTAL EXPENSES		-		-		-	-
PROJECTED ENDING BALANCE	\$	7,361.18	\$	1,053.58	\$	7,361.18	\$ 7,361.18

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	2,317.90	\$	-	\$	936.00	\$	936.00
REVENUES								
Misc. Receipts		12,082.00		-		-		-
TOTAL REVENUES		12,082.00		-		-		-
ITEMS OF EXPENDITURE								
Capital Equipment		-		-		-		-
General Operating		13,463.90		-		-		-
TOTAL EXPENSES		13,463.90		-		-		-
PROJECTED ENDING BALANCE	\$	936.00	\$	-	\$	936.00	\$	936.00

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.

The expense of \$7410.00 is for the purchase of two portable radar signs.

MACOMB POLICE ELECTRONIC CITATION FUND					
Account No. 450					
		FY 20-21		FY 21-22	
		Actual		Budget	
				Re-estimated	FY 22-23
				FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$	10,514.25	\$	10,914.25	\$
				11,163.75	\$
					20,163.75
REVENUES					
Misc. Receipts		649.50		400.00	
				9,000.00	
					500.00
TOTAL REVENUES		649.50		400.00	
				9,000.00	
					500.00
ITEMS OF EXPENDITURE					
Misc. Expense		-		-	
				-	
					7,410.00
TOTAL EXPENSES		-		-	
				-	
					-
PROJECTED ENDING BALANCE	\$	11,163.75	\$	11,314.25	\$
				20,163.75	\$
					20,663.75

POLICE PROTECTION TAX

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

Capital Equipment - \$88,000 is budgeted for the purchase of two replacement vehicles.

POLICE PROTECTION TAX FUND					
Account No. 250					
		FY 20-21 Actual		FY 21-22 Budget	
				Re-estimated FY 21-22	
					FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	139,422.08	\$	65,809.58	\$
				64,263.69	\$
REVENUES					
Property Taxes		59,874.31		60,000.00	59,670.80
Replacement Tax		12,131.19		9,100.00	23,139.48
Interest		200.03		100.00	100.00
Vehicle sold		930.00		-	-
TOTAL REVENUES		73,135.53		69,200.00	82,910.28
ITEMS OF EXPENDITURE					
Capital Equipment		144,958.30		36,000.00	76,010.00
Maint. of Radio / Veh. Equipment		3,335.62		4,700.00	15,000.00
Mobile Laptop Computers		-		2,800.00	-
TOTAL EXPENSES		148,293.92		43,500.00	91,010.00
PROJECTED ENDING BALANCE	\$	64,263.69	\$	91,509.58	\$
				56,163.97	\$

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.

Employment Contracts - This line item is used to obtain a WIU intern to assist with special projects.

Engineering - This includes plats for private development, subdivision inspection costs, and second opinions / objective evaluation on engineering concerns.

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

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.

COMMUNITY DEVELOPMENT OFFICE

Account No. 100-150

ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 190,937.72	\$ 206,925.00	\$ 189,410.00	\$ 212,000.00
Salaries - Overtime	1,689.43	1,000.00	1,000.00	1,000.00
Salaries - Part Time	53,245.10	58,110.00	58,110.00	59,850.00
Life / Unemployment Ins.	1,508.54	1,255.00	1,600.00	1,120.00
Deferred Compensation	1,054.98	1,150.00	1,240.00	1,260.00
Safety Equip. / Uniform Exp.	224.55	250.00	250.00	500.00
Travel / Training / Continuing Ed.	904.67	4,500.00	6,000.00	8,500.00
Assoc. Dues and Memberships	409.00	600.00	1,100.00	800.00
Employment Contracts	7,544.00	8,000.00	8,000.00	4,000.00
Engineering (Plats-Sub Review/Insp.)	-	2,000.00	2,000.00	2,000.00
Office Supplies	1,787.87	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	731.40	500.00	1,000.00	500.00
Advertising	1,450.56	2,200.00	2,200.00	2,200.00
Publications / Printing	2,345.08	2,000.00	2,000.00	2,000.00
Postage	2,744.11	1,800.00	1,800.00	1,800.00
Telephone	4,125.70	5,000.00	5,000.00	5,000.00
Computer Software / Support / Maint.	782.24	700.00	700.00	700.00
Professional Fees - Filings, Background Cks.	3,885.50	3,500.00	3,500.00	3,500.00
Plumbing Inspections	14,850.00	15,000.00	30,000.00	16,000.00
Mowing Contract	5,180.00	10,000.00	10,000.00	10,000.00
Capital Equipment	-	-	-	30,000.00
McDonough Co. GIS Center Contr.	24,675.00	33,000.00	32,900.00	33,000.00
Maint. of Licensed Vehicles	2,672.38	4,000.00	4,000.00	4,000.00
Gas / Fuel	1,898.36	2,500.00	2,500.00	2,500.00
Transfer to Health Trust	87,904.13	93,950.00	86,002.00	93,480.00
General Operating Expenses	233.88	200.00	200.00	200.00
Emergency Relief	-	500.00	500.00	500.00
TOTAL EXPENSES	\$ 412,784.20	\$ 461,640.00	\$ 454,012.00	\$ 499,410.00

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.

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 \$96,268 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

		FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
REVENUES					
PROJECTED BEGINNING BALANCE	\$	55,769.68	\$ 64,987.64	\$ 73,236.08	\$ 71,280.42
TIF Property Tax Increment		217,620.62	200,000.00	215,705.56	200,000.00
TIF Property Tax Surplus		10,259.07	10,500.00	10,945.82	10,500.00
Interest		213.01	100.00	100.00	100.00
Macomb Art Center Loan Repay.		4,167.90	3,600.00	3,600.00	11,000.00
Misc Receipts		-	-	1,000.00	-
TOTAL REVENUES		232,260.60	214,200.00	231,351.38	221,600.00
INTRA - FUND TRANSFERS IN					
From West Side TIF		30,000.00	-	-	-
TOTAL TRANSFERS IN		30,000.00	-	-	-
ITEMS OF EXPENDITURE					
Salaries - Part Time		3,691.88	7,000.00	7,000.00	7,000.00
Life / Unemployment Ins.		51.46	65.00	65.00	65.00
Advertising / Marketing		-	-	-	-
Downtown Beautification		1,269.13	1,000.00	5,000.00	10,000.00
Travel / Training / Continuing Ed.		-	-	-	-
Professional Dues		650.00	650.00	650.00	650.00
Property Redevelopment		40,000.00	-	-	-
Bldgs. / Grnds. / Fixed Equip. Maint.		-	14,000.00	3,000.00	4,000.00
General Operating Expense		-	900.00	900.00	900.00
Surplus Tax Payment - Reserve		84,131.73	91,000.00	86,692.04	90,000.00
TOTAL EXPENSES		129,794.20	114,615.00	103,307.04	112,615.00
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	15,000.00	19,000.00
To Downtown Renovation Grant Program		50,000.00	50,000.00	50,000.00	96,268.00
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	130,000.00	130,000.00	180,268.00
PROJECTED ENDING BALANCE	\$	73,236.08	\$ 34,572.64	\$ 71,280.42	\$ (2.58)

WEST SIDE TIF

This TIF was created in December, 2009.

This years budget contains a \$19,000 transfer in from the Downtown TIF Fund.

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

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 20-21 Actual		FY 21-22 BUDGET		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$		34,633.97	\$	62,982.07	\$	58,039.34	\$	155,927.55
Lamoine Project Reserve	\$		70,000.00	\$	70,000.00	\$	70,745.00	\$	70,745.00
REVENUES									
TIF Property Tax Increment			131,756.75		125,000.00		149,496.60		125,000.00
TIF Property Tax Surplus			830.28		1,000.00		1,127.83		1,000.00
Interest			243.67		15.00		15.00		15.00
Misc Receipts Lamoine Group Reimbursement			10,000.00		35,798.00		28,426.44		25,000.00
Misc Receipts			3,297.51		-		-		-
TOTAL REVENUES			146,128.21		161,813.00		179,065.87		151,015.00
INTRA - FUND TRANSFERS IN									
From Dwnth. TIF			-		15,000.00		15,000.00		19,000.00
TOTAL TRANSFERS IN			-		15,000.00		15,000.00		19,000.00
ITEMS OF EXPENDITURE									
Utilities			4,956.41		7,000.00		7,000.00		7,000.00
Chandler Park Improvments			-		-		-		-
Chandler Park Misc.			2,327.35		4,000.00		3,000.00		4,000.00
Chandler Park Electrical			5,310.15		500.00		1,500.00		1,000.00
Chandler Park Sign			-		-		-		-
Lamoine Group - Loan Payment			70,745.10		70,745.10		70,745.10		70,745.10
General Operating Expense			-		-		1,500.00		1,000.00
Bldgs. / Grnds. / Fixed Equip. Maint.			2,575.00		3,500.00		3,500.00		3,500.00
Surplus Tax Payments			6,808.83		8,000.00		8,932.56		9,000.00
TOTAL EXPENSES			92,722.84		93,745.10		96,177.66		96,245.10
INTRA-FUND TRANSFERS OUT									
To Downtown TIF Fund			30,000.00		-		-		-
Lamoine Project Reserve			(70,000.00)		(70,745.00)		(70,745.00)		(70,745.00)
			held for loan pymt.		held for loan pymt.		held for loan pymt.		held for loan pymt.
PROJECTED ENDING BALANCE	\$		58,039.34	\$	145,304.97	\$	155,927.55	\$	229,697.45

DOWNTOWN RENOVATION GRANT PROGRAM

Downtown Renovation Grant Program - This program was created to help downtown property owners improve their buildings. This program continues the façade improvements, 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 December 31, 2021 with the final funds being expended by December 31, 2022.

DOWNTOWN RENOVATION GRANT PROGRAM							
Account No. 308							
		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
REVENUES							
PROJECTED BEGINNING BALANCE	\$	37,825.06	\$	19,838.15	\$	30,281.70	\$ 39,490.56
INTRA-FUND TRANSFERS IN							
From Dwntrn TIF		50,000.00		50,000.00		50,000.00	96,268.00
TOTAL TRANSFERS IN		50,000.00		50,000.00		50,000.00	96,268.00
ITEMS OF EXPENDITURE							
Renovation Grants		57,543.36		50,000.00		40,791.14	135,758.64
TOTAL EXPENSES		57,543.36		50,000.00		40,791.14	135,758.64
PROJECTED ENDING BALANCE	\$	30,281.70	\$	19,838.15	\$	39,490.56	\$ (0.08)

CITY MARKETING AND DOWNTOWN DEVELOPMENT OFFICE

The City Marketing and Downtown Development office markets the City of Macomb and historic downtown. This office develops marketing campaigns and a strategy to create a strengthened business climate and interest in the City and Downtown, Managing social media, outreach, and special events are essential to this effort.

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 May 1, 2021.

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; 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 20-21	FY 21-22	Re-estimated	FY 22-23
	Actual	Budget	FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,983.34	\$ 13,004.34	\$ 15,656.04	\$ 9,082.45
Farmer's Market Income	-	-	-	-
Misc. Receipts	-	1,000.00	1,222.90	5,500.00
TOTAL REVENUES	-	1,000.00	1,222.90	5,500.00
INTRA-FUND TRANSFERS IN				
From Downtown TIF	55,000.00	55,000.00	55,000.00	55,000.00
From Hotel/Motel Tax	25,000.00	25,000.00	25,000.00	35,000.00
TOTAL TRANSFERS IN	80,000.00	80,000.00	80,000.00	90,000.00
ITEMS OF EXPENDITURE				
Salaries	45,062.45	48,165.00	48,660.35	52,365.00
Salaries - Part Time	-	2,000.00	-	2,000.00
Life/Unemployment Insurance	248.38	230.00	270.00	210.00
Travel / Training / Continuing Ed.	105.99	2,000.00	1,300.00	2,000.00
Association Dues/Membership Fees	450.00	400.00	400.00	400.00
Office Supplies	804.53	750.00	750.00	750.00
Advertising / Marketing	1,202.01	1,000.00	2,500.00	3,000.00
Printing/Publications	-	150.00	-	-
Postage	11.00	75.00	25.00	50.00
Telephone	806.52	675.00	1,000.00	1,000.00
Farmer's Market Expense	-	-	-	-
Small Business Competition Expense	-	-	-	3,500.00
Downtown Summer Concert Series	400.00	1,700.00	1,075.00	1,500.00
Dickens/Polar Express	733.46	6,000.00	6,200.00	6,000.00
Moon Over Macomb	1,247.32	1,200.00	710.34	1,000.00
Park & Cruise	-	1,500.00	610.16	1,200.00
Fashion Week / Downtown Block Party	-	600.00	600.00	1,000.00
General Operating Expense	60.00	150.00	500.00	400.00
Transfer to Health Insurance	23,195.64	23,490.00	23,195.64	23,370.00
TOTAL EXPENSES	74,327.30	90,085.00	87,796.49	99,745.00
PROJECTED ENDING BALANCE	\$ 15,656.04	\$ 3,919.34	\$ 9,082.45	\$ 4,837.45

SCULPTING DOWNTOWN MACOMB

The City of Macomb Downtown Development seeks to host a bi-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 is for sponsorships and donations that are received to support the art sculpture project. The revenue is used to pay the artists, marketing materials, metal plaques and other miscellaneous items.

SCULPTING DOWNTOWN MACOMB					
Account No. 810					
		FY 20-21		FY 21-22	
		Actual		Budget	
				Re-estimated	FY 22-23
				FY 21-22	BUDGET
PROJECTED BEGINNING BALANCE	\$	1,254.73	\$	3,754.73	\$
				4,254.73	\$
REVENUES					
Sculpture Sponsorships/Donations		4,500.00		3,500.00	-
Artist Entry Fees		-		-	-
TOTAL REVENUE		4,500.00		3,500.00	-
					15,000.00
ITEMS OF EXPENDITURE					
Sculpting Downtown Macomb		1,500.00		3,500.00	-
TOTAL EXPENSES		1,500.00		3,500.00	-
					9,000.00
PROJECTED ENDING BALANCE	\$	4,254.73	\$	3,754.73	\$
				4,254.73	\$
					10,254.73

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 20-21 Actual		FY 21-22 Budget	
				Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	76,925.50	\$	63,725.50	\$84,975.99
Interest on Fund Balance		141.00		125.00	125.00
Interest on Loans		700.23		1,300.00	1,300.00
Loan Principal Repayments		7,209.26		12,000.00	12,000.00
TOTAL REVENUES		8,050.49		13,425.00	13,425.00
ITEMS OF EXPENDITURE					
Professional Fees		-		-	-
Loan Disbursements		-		25,000.00	25,000.00
TRANSFERS OUT					
To Community Development		-		-	-
TOTAL EXPENSES		-		25,000.00	25,000.00
PROJECTED ENDING BALANCE	\$	84,975.99	\$	52,150.50	\$ 71,775.99
					\$ 60,200.99

CDAP REVOLVING LOAN FUND

The City has previously received economic development grants from the Illinois Department of Commerce and Community Affairs. These grant monies no longer have a state or federal identity, but remain a revolving fund with the monies loaned out to local businesses with the goal of retaining and creating jobs. 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). The grant is administered on a reimbursement basis.

CDAP FUND				
Account No. 325				
SOURCE OF FUNDS	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 318,022.42	\$ 453,562.31	\$ 458,449.05	\$ 234,939.05
Interest on Fund Balance	143.77	70.00	70.00	70.00
Interest on Loans	1,956.51	1,520.00	1,520.00	1,520.00
Loan Principal Repayments	20,447.35	10,000.00	10,000.00	10,000.00
Out Door Seating Grant	200,000.00	-	-	-
Small Business Micro Grant	199,550.11	-	-	-
Strong Communities Program SCP	-	200,000.00	105,000.00	95,000.00
Misc Receipts - RISE	-	-	-	-
SUB-TOTAL REVENUES	422,097.74	211,590.00	116,590.00	106,590.00
TRANSFERS IN				
From General Fund	200,000.00	-	-	-
From Community Improvement Fund	-	-	-	-
TOTAL REVENUES	622,097.74	211,590.00	116,590.00	106,590.00
ITEMS OF EXPENDITURE				
Professional Fees	72.00	-	100.00	-
RISE Expense	56,599.00	-	-	-
Out Door Seating Grant	177,305.55	-	-	-
Small Business Micro Grant	222,694.56	-	-	-
Strong Communities Program SCP	-	200,000.00	140,000.00	60,000.00
General Operating	-	-	-	-
Loan Disbursements	25,000.00	-	-	75,000.00
SUB-TOTAL EXPENDITURES	481,671.11	200,000.00	140,100.00	135,000.00
TRANSFERS OUT				
To General Fund	-	200,000.00	200,000.00	-
To Community Improvement Fund	-	-	-	-
TOTAL EXPENDITURES	481,671.11	200,000.00	340,100.00	135,000.00
PROJECTED ENDING BALANCE	\$ 458,449.05	\$ 465,152.31	\$ 234,939.05	\$ 206,529.05

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.

COMMUNITY IMPROVEMENTS FUND							
Account No 710							
SOURCE OF FUNDS		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	145,017.31	\$	100,204.10	\$	126,000.42	\$ 109,959.42
Sale of Property		-		-		-	-
Abandoned Property Grant		40,000.00		-		-	-
Sm Business Stabilization Grant		50,000.00		10,000.00		-	-
Misc. Receipts		-		-		-	-
TOTAL REVENUES		90,000.00		10,000.00		-	-
TRANSFERS IN							
From CDAP Loan Fund		-		-		-	-
TOTAL TRANSFERS IN		-		-		-	-
ITEMS OF EXPENDITURE							
Professional Fees		250.00		-		2,500.00	2,500.00
Advertising		141.80		200.00		500.00	-
Land Acq. / Demo.		-		-		-	-
Fix / Flatten Properties		965.88		15,000.00		9,976.00	15,000.00
Blight Reduction Mowing Expenses		1,596.00		3,000.00		2,565.00	500.00
Abandoned Property Grant Expenses		43,363.21		-		-	-
RIPPLE Program		12,700.00		-		-	-
Small Bus. Stabilization Grant		50,000.00		-		-	-
General Operating Expense		-		500.00		500.00	500.00
TOTAL EXPENSES		109,016.89		18,700.00		16,041.00	18,500.00
INTRA-FUND TRANSFERS OUT							
To CDAP Fund		-		-		-	-
PROJECTED ENDING BALANCE	\$	126,000.42	\$	91,504.10	\$	109,959.42	\$ 91,459.42

6mo av 157150
157150K12>1,885,000

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

	FY 18-19 2018 Const	FY 19-20 2019 Const	Covid FY 20-21 2020 Const	FY 21-22 2021 Const	0.00% FY 22-23 2022 Const	0.00% FY 23-24 2023 Const	0.00% FY 24-25 2024 Const	0.00% FY 25-26 2025 Const	0.00% FY 26-27 2026 Const	0.00% FY 27-28 Final
Sales Tax Fund										
Sales Tax Fund Revenue	\$ 1,653,252	\$ 1,651,307	\$ 1,552,569	\$ 2,000,000	\$ 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	1,838	25,250	1,200	250	250	250	250	250
Transfer To Downtown Rev.	-250,000	-265,214	-650,000	-	-250,000	-	-	-	-	-
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	-	-	-	-	-	-	-
Misc. Costs/unspecified projects	-9,255	-9,842	-157,558	-6,500	-2,350	-2,350	-2,350	-2,350	-	-
Safe Route to School Program	-	-27,228	-47,694	-	-	-	-	-	-	-
Sidewalk Replacement	-	-3,425	-6,500	-15,000	-15,000	-15,000	-20,000	-20,000	-20,000	-20,000
Street Materials	-116,721	-82,691	-118,648	-170,000	-185,000	-190,000	-190,000	-190,000	-190,000	-190,000
Seal Coat & Crack Seal	-20,032	-27,867	-	-	-70,000	-	-	-	-	-
Pedestrian Safety Improvements	-36,688	-38,857	-4,950	-	-	-	-	-	-	-
Transfer to Bond Payment	-599,438	-599,938	-546,586	-592,700	-592,700	-590,700	-591,100	-590,700	-594,800	-592,800
Specified Projects	-427,838	-312,873	-	-699,900	-750,000	-600,000	-600,000	-650,000	-650,000	-650,000
Total Sales Tax Ending Balance	384,976	450,416	372,889	864,039	450,189	502,389	496,989	499,589	492,439	497,039
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	\$ 221,889	\$ 713,039	\$ 299,189	\$ 351,389	\$ 345,989	\$ 348,589	\$ 341,439	\$ 346,039

	FY 18-19 2018 Const	FY 19-20 2019 Const	FY 20-21 2020 Const	FY 21-22 2021 Const	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const
Downtown Project Fund								
Transfer In From Sales Tax Fund	250,000	265,214	650,000	-	250,000	-	-	-
Transfer In From General Fund	-	-	-	140,000	-	-	-	-
Transfer In From Equipment Repl. Fund	-	-	-	302,459	-	-	-	-
Grant Funds - ITEP	-	-	-	1,493,802	-	-	-	-
Expenditures	-18,012	-44,337	-19,117	-3,041,927	-	-	-	-
Total Downtown Project Ending Balance	\$ 234,789	\$ 455,666	1,086,549	\$ (19,117)	\$ 230,883	\$ 230,883	\$ 230,883	\$ 230,883

	FY 18-19 2018 Const	FY 19-20 2019 Const	FY 20-21 2020 Const	FY 21-22 2021 Const	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const
Special Project Fund								
Transfer In from Sales Tax Fund	-	170,000	50,000	-	-	-	-	-
Eng./Survey/Easements/Etc.- S. Johnson	-	-64,429	-	-	-	-	-	-
Candy Ln. IDOT PESA Report	-3,220	-	-6,970	-	-	-	-	-
S. Johnson St. Project	-	-	-53,794	-	-	-	-	-
Burlington Road Bridge	-	-	-54,520	-4,600	-	-	-	-
Total S. Johnson St. Project Fund	\$ 27,362	\$ 132,933	\$ 67,549	\$ 63,049	\$ 63,049	\$ 63,049	\$ 63,049	\$ 63,049
Ending Balance - Non STU Funds								

	FY 18-19 2018 Const	FY 19-20 2019 Const	FY 20-21 2020 Const	FY 21-22 2021 Const	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const
MFT REBUILD ILLINOIS BOND MONEY								
STU Funding - S. Johnson	-	-	-	-	-	1,782,011	-	-
Rebuild Illinois Funds	-	-	708,995	472,663	236,332	-	-	-
Eng./Survey/Easements/Etc.- S. Johnson	-	-	-	-	-	-	-	-
Water Main Replacement- S. Johnson	-	-	-	-35,000	-	-	-	-
S. Johnson St. Project	-	-	-	-	-447,000	-2,718,000	-	-
Total S. Johnson St. Project Fund	\$ -	\$ -	\$ 708,995	\$ 1,146,658	\$ 935,989	\$ 0	\$ 0	\$ 0
Ending Balance - Non STU Funds								

	FY 18-19 2018 Const	FY 19-20 2019 Const	FY 20-21 2020 Const	FY 21-22 2021 Const	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const
STU Accumulation	1,134,575	1,394,949	1,619,949	1,844,949	2,069,949	2,294,949	737,938	962,938
STU USED	-	-	-	-	-	-1,782,011	-	-
Total STU Funding Available	\$ 1,134,575	\$ 1,394,949	\$ 1,619,949	\$ 1,844,949	\$ 2,069,949	\$ 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 - \$750,000 is budgeted for mill and overlay projects for South Dudley St. from Jackson St. to Grant St.

\$185,000 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.

\$75,000 is budgeted for crack seal application to various streets.

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	299,415.97	\$	111,367.97	\$	221,888.27	\$	713,038.27
Reserve		151,000.00		151,000.00		151,000.00		151,000.00
REVENUES								
Sales Tax Referendum		1,552,569.32		1,500,000.00		2,000,000.00		1,500,000.00
Safe Routes to School Program		-		-		-		-
Interest		111.00		200.00		250.00		200.00
Misc Receipts		1,727.17		15,000.00		25,000.00		1,000.00
TOTAL REVENUES		1,554,407.49		1,515,200.00		2,025,250.00		1,501,200.00
TRANSFERS IN								
From Special Fund 729		-		-		-		-
ITEMS OF EXPENDITURE								
Professional Fees		5,275.00		6,500.00		6,500.00		2,350.00
Concrete		31,268.11		57,500.00		57,500.00		67,500.00
Asphalt		18,474.89		17,500.00		17,500.00		21,000.00
Emulsion Oil		28,635.98		25,000.00		25,000.00		25,000.00
Sand / Rock		22,553.79		27,500.00		27,500.00		29,000.00
Pipe / Culverts / Grates / Inlets / Manholes		13,301.39		22,500.00		22,500.00		22,500.00
Street Striping / Paint		4,414.10		20,000.00		20,000.00		20,000.00
Sidewalk Replace. Program - shared		6,500.00		15,000.00		15,000.00		15,000.00
Safe Routes to School Program		47,693.59		-		-		-
Crack Sealing		-		-		-		70,000.00
Unspecified Projects		152,282.50		-		3,325.00		-
Infra. Street Specified Projects		-		772,500.00		696,575.00		750,000.00
Infrastructure Bond / Int. Pymts.		546,585.84		592,700.00		592,700.00		592,700.00
Pedestrian Safety Improvements		4,950.00		-		-		-
TOTAL EXPENSES		881,935.19		1,556,700.00		1,484,100.00		1,616,050.00
TRANSFERS OUT								
To Storm Sewer Fund		50,000.00		50,000.00		50,000.00		50,000.00
INTRA- FUND TRANFERS OUT								
To Downtown Revitalization		650,000.00		-		-		250,000.00
To Special Project Fund		50,000.00		-		-		-
TOTAL TRANSFERS OUT		750,000.00		50,000.00		50,000.00		300,000.00
ENDING BALANCE		372,888.27		170,867.97		864,038.27		450,188.27
LESS RESERVE		151,000.00		151,000.00		151,000.00		151,000.00
PROJECTED ENDING BALANCE	\$	221,888.27	\$	19,867.97	\$	713,038.27	\$	299,188.27

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 to completion in 2022.

DOWNTOWN REVITALIZATION								
Account No. 120								
		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	455,666.15	\$	1,105,666.15	\$	1,086,549.15	\$	(19,117.00)
REVENUES								
Misc Receipts		-		-		-		-
ITEP Grant		-		1,299,140.00		1,493,802.00		-
TRANSFERS IN								
From Sales Tax Infrastructure		650,000.00		-		-		250,000.00
From General Fund		-		140,000.00		140,000.00		-
From Equipment Replacement Fund		-		302,459.00		302,459.00		-
TOTAL REVENUES		650,000.00		1,741,599.00		1,936,261.00		250,000.00
ITEMS OF EXPENDITURE								
Downtown Project		19,117.00		2,847,265.15		3,041,927.15		-
TOTAL EXPENSES		19,117.00		2,847,265.15		3,041,927.15		-
PROJECTED ENDING BALANCE	\$	1,086,549.15	\$	-	\$	(19,117.00)	\$	230,883.00

SPECIAL PROJECT FUND

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

This budget has no expenses planned for this budget year.

SPECIAL PROJECT FUND					
Account No. 729					
		FY 20-21		FY 21-22	
		Actual		Budget	
				Re-estimated	
				FY 21-22	
					FY 22-23
					BUDGET
PROJECTED BEGINNING BALANCE	\$	132,933.10	\$	77,362.00	\$
				67,648.80	\$
					63,048.80
REVENUES					
STU Funding		-		-	-
Misc. Receipts		-		-	-
SUB-TOTAL REVENUES		-		-	-
INTRA- FUND TRANSFERS IN					
From Infrastructure Sales Tax		50,000.00		-	-
TOTAL REVENUES		50,000.00		-	-
ITEMS OF EXPENDITURE					
Candy Lane		6,970.00		-	-
South Johnson St. project		53,794.30		-	-
Burlington Road Bridge		54,520.00		5,000.00	4,600.00
TOTAL EXPENSES		115,284.30		5,000.00	4,600.00
TRANSFERS OUT					
Transfers Out to Infrastructure Sales Tax		-		-	-
PROJECTED ENDING BALANCE	\$	67,648.80	\$	72,362.00	\$
				63,048.80	\$
					63,048.80

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 2022-23, the City has budgeted \$726,084 for street lighting, salt purchases, signs, street maintenance labor, and equipment 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 \$447,000 for South Johnson St. expenses for the planned road reconstruction in the next fiscal year.

MOTOR FUEL TAX FUND (MFT)					
Account No. 730					
		FY 20-21 Actual		FY 21-22 Budget	
				Re-estimated FY 21-22	
					FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	607,245.30	\$	659,345.26	\$
Rebuild Illinois Fund Reserve			\$	472,663.03	\$
				769,318.67	716,794.54
				708,994.53	1,146,657.55
REVENUES					
Interest Income		1,188.77		500.00	1,100.00
MFT Allotments		445,140.90		365,700.00	475,000.00
MFT Transportation Renewal Fund (TRF)		318,153.44		267,600.00	350,000.00
Misc Receipts		52,569.49		5,000.00	35,000.00
SUB TOTAL - MFT and TRF REVENUE		817,052.60		638,800.00	861,100.00
Local Rebuild Illinois Funds		708,994.53		472,663.02	472,663.02
TOTAL REVENUE		1,526,047.13		1,111,463.02	1,333,763.02
MFT ITEMS OF EXPENDITURE					
Engineering		30,207.61		35,000.00	-
Utilities (Traffic Signals)		4,409.39		6,000.00	6,000.00
Bank Charges		-		-	-
Street Lighting		89,961.84		140,000.00	140,000.00
Traffic Signal Project		-		14,019.00	9,208.09
Salt		92,152.01		130,000.00	130,000.00
Signs		3,241.23		5,000.00	5,000.00
Fusion, Liquid Geomelt		2,839.40		3,000.00	10,000.00
Mtc. of Bldgs., Grnds., Fixed Equip.		12,167.75		15,000.00	15,000.00
Street Projects - East Grant St. Microsurface		-		130,000.00	143,416.00
SUB TOTAL OF MFT & TRF EXPENSES		234,979.23		443,019.00	493,624.13
Rebuild Illinois Expense - Johnson St.		-		250,000.00	35,000.00
TOTAL EXPENSES		234,979.23		693,019.00	528,624.13
TRANSFERS OUT					
To Operations Div. (Labor / Equip.)		420,000.00		420,000.00	420,000.00
TOTAL TRANSFERS OUT		420,000.00		420,000.00	420,000.00
Rebuild Illinois Funds Reserve		708,994.53		695,326.04	1,146,657.55
PROJECTED ENDING BALANCE	\$	769,318.67	\$	435,126.27	\$
				716,794.54	616,310.54

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 four part-time employees to man the yard waste site Thursday thru Sunday, 8 months of the year.

Transfers to other funds - The sum of \$66,411 (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 4% increase to the current monthly rate of \$20.87 resulting in a new monthly rate of \$21.70.

GARBAGE COLLECTION/ DISPOSAL FUND					
Account No. 210					
		FY 20-21 Actual		FY 21-22 Budget	
				Re-estimated FY 21-22	
					FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	25,783.31	\$	1,555.44	\$
				9,548.63	\$
					14,344.63
REVENUES					
Replacement Taxes		32,176.63		24,130.00	61,375.00
Interest		90.00		15.00	15.00
Various WM Stickers, Resale		4,065.00		3,500.00	4,700.00
Monthly Fees		958,004.04		999,320.00	963,500.00
Misc. Receipts		980.00		500.00	9,000.00
TOTAL REVENUES		995,315.67		1,027,465.00	1,038,590.00
					1,072,795.00
ITEMS OF EXPENDITURE					
Salaries - Part Time		12,580.81		12,000.00	14,170.00
FICA		895.63		925.00	1,000.00
Employee Insurance		121.36		105.00	200.00
Contracts - Garbage Collection		605,519.13		616,550.00	618,080.00
Recycling		193,753.72		199,238.00	199,238.00
Yard Waste - "No Sticker"		37,423.83		38,285.00	38,285.00
Contr. To WIRC - Paint / Elec. Recycling		8,490.00		8,744.00	8,744.00
Maint. of Moveable Equip.		15,632.97		20,000.00	20,000.00
Various WM Stickers, Purchase		4,032.50		3,500.00	5,000.00
Yard Waste Center Operations		25,739.64		35,000.00	35,000.00
Bld. / Grnds. / Fixed Equip. Maint.		-		500.00	500.00
General Operating Expense		20.26		500.00	500.00
TOTAL EXPENSES		904,209.85		935,347.00	940,717.00
					989,269.50
INTRA-FUND TRANSFERS OUT					
To IT Fund		-		-	-
To Operations Div.-Salaries PW		30,000.00		30,000.00	30,000.00
To General Corp.-Admin. B.O.		77,340.50		63,077.00	63,077.00
TOTAL TRANSFERS OUT		107,340.50		93,077.00	93,077.00
					96,411.00
PROJECTED ENDING BALANCE	\$	9,548.63	\$	596.44	\$
				14,344.63	\$
					1,459.14

OPERATIONS DIVISION

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

TRANSFERS include;

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

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

\$114,480 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.

\$680,235 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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Replacement Taxes	16,088.32	12,066.32	30,687.45	15,000.00
Telecommunications Taxes	216,243.98	206,685.00	180,000.00	167,400.00
State Highway Maint.	4,521.87	4,565.00	4,520.00	4,565.00
Grant - Trees	5,000.00	5,000.00	5,000.00	5,000.00
Sale of Fuel-Outside vendors	143,312.96	275,000.00	328,925.00	345,375.00
Sale of Fuel-Internal usage	73,000.53	124,000.00	122,000.00	128,500.00
Misc. Receipts	15,681.64	2,500.00	5,000.00	2,500.00
SUBTOTAL	473,849.30	629,816.32	676,132.45	668,340.00
INTRA-FUND TRANSFERS IN				
From General Corp.	-	338,936.68	66,389.55	517,385.00
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	681,311.00	678,694.00	678,694.00	680,235.00
From Sewer Revenue Funds	113,156.00	113,819.00	113,819.00	114,480.00
INTRA- FUND TRANSFERS OUT				
To General Fund	64,032.54	-	-	-
TOTAL REVENUES / EXPENDITURES	\$ 1,654,283.76	\$ 2,211,266.00	\$ 1,985,035.00	\$ 2,430,440.00

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 - There are no items planned for this fiscal year.

Capital Equipment - This line item reflects the purchase of a new two ton truck with plow and spreader (\$175,000), a street sweeper (\$200,000) and a new 3/4 ton pick-up truck (\$60,000) and sand blasting of a dump box (\$25,000).

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
Salaries - Regular	\$ 805,821.74	\$ 845,000.00	\$ 810,710.00	\$ 851,980.00
Salaries - Overtime	37,150.90	35,000.00	45,000.00	36,050.00
Salaries - Part time	1,720.85	26,450.00	5,000.00	28,655.00
Life / Unemployment Ins.	3,530.00	3,665.00	3,665.00	3,345.00
Deferred Compensation	4,632.17	4,800.00	4,800.00	4,825.00
Safety Equip. / Uniform Exp.	12,567.67	15,000.00	15,000.00	15,000.00
Travel / Training / Continuing Ed.	1,525.99	4,000.00	4,000.00	4,200.00
Drug and Alcohol Testing	1,234.25	1,500.00	1,500.00	1,400.00
Assoc. Dues and Memberships	823.00	800.00	800.00	800.00
Engineering - Incidental	570.00	1,000.00	1,000.00	1,000.00
Office Supplies	295.84	800.00	800.00	1,000.00
Office Equipment / Furnishings	228.60	800.00	800.00	1,000.00
Advertising	570.00	400.00	400.00	600.00
Publications / Printing	255.00	500.00	500.00	600.00
Postage	106.56	300.00	300.00	300.00
Telephone	5,164.52	6,000.00	6,000.00	6,000.00
Utilities	10,234.75	13,000.00	13,000.00	13,000.00
Computer Software / Support / Maint.	231.82	500.00	500.00	600.00
Professional Fees	3,382.50	3,500.00	3,500.00	3,000.00
Street Lighting Upgrades / Maint.	7,674.43	10,000.00	10,000.00	10,000.00
Herbicide and Pesticide	3,730.38	4,000.00	4,000.00	5,000.00
Equipment Loan / Lease Payments	1,776.26	2,500.00	2,500.00	2,500.00
Maint. of Licensed Vehicles	51,629.47	48,000.00	48,000.00	45,000.00
Maint. Radios / Vehicular Equip.	619.32	800.00	800.00	800.00
Gas / Fuel - Bulk Purchase	215,638.56	382,096.00	386,000.00	405,300.00
Gas / Fuel - Dept. Use	32,566.85	55,000.00	47,000.00	55,000.00
Maint. of Movable Equip.	16,961.78	35,000.00	35,000.00	40,000.00
Hand Tools / Small Equip.	4,707.45	8,000.00	8,000.00	8,000.00
Traffic Control Signage - Hardware	6,273.02	5,000.00	5,000.00	5,500.00
Tree Planting, Care / Maint. / Forester	14,302.79	17,000.00	17,000.00	20,000.00
Trees - Grant	2,964.62	13,000.00	13,000.00	-
Sidewalk Snow Removal Contract	20,625.00	17,500.00	17,500.00	17,500.00
Bldg. / Grnds. / Fixed Equip. Maint.	11,360.90	8,500.00	8,500.00	8,500.00
Transfer to Health Trust	241,646.43	256,855.00	235,460.00	244,085.00
General Operating Expense	19,047.95	30,000.00	30,000.00	30,000.00
General Operating Exp. - Underground	77,685.06	85,000.00	85,000.00	85,000.00
Capital Improvements	315.00	30,000.00	30,000.00	15,000.00
Capital Equipment	34,712.33	240,000.00	85,000.00	460,000.00
TOTAL EXPENSES	\$ 1,654,283.76	\$ 2,211,266.00	\$ 1,985,035.00	\$ 2,430,440.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

WATER FUND

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

\$3,346,135 is for the Water Department Operations & Maintenance expenses.

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

\$54,377 to the IMRF Fund for 90% the seven employees paid from Operations

\$10,000 to the IT Fund

\$429,390 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.

\$49,523 to the Insurance and Tort Judgements Fund to cover property and general liability expenses

\$680,235 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 \$5.54 per 100 cubic feet of water and the water debt service fee will be \$10.00 per month.

WATER FUND REVENUES					
Account No. 500					
	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 807,024.62	\$ 447,601.75	\$ 890,781.83	\$ 1,060,521.50	
Debt Service Fee Reserve	-	-	-	70,000.00	
REVENUES					
Interest	799.06	500.00	650.00	500.00	
User Fee Collections	3,038,726.99	3,247,852.00	3,300,000.00	3,333,000.00	
Service Fees	1,950.00	1,500.00	2,240.00	1,500.00	
Debt Service Fee	513,744.02	586,416.00	550,000.00	609,950.00	
Meter Maint. / Repair Fees	84,689.58	135,727.00	135,000.00	135,000.00	
Other Receipts	101,362.50	100,000.00	100,000.00	100,000.00	
TOTAL REVENUES	3,741,272.15	4,071,995.00	4,087,890.00	4,179,950.00	
TRANSFERS IN					
From General Fund (due to/from)	-	-	-	-	
From Sewer Revenue Funds	100,000.00	-	-	-	
From Water Deposits / Refunds	111.88	100.00	44.17	100.00	
Infra Structure Sales Tax (1%)	-	-	-	-	
TOTAL BUDGETED REVENUES	3,841,384.03	4,072,095.00	4,087,934.17	4,180,050.00	
INTRA- FUND TRANSFERS OUT					
To Water O & M	1,975,758.81	2,099,470.00	2,113,410.00	3,346,135.00	
To Bond and Interest Fund	482,428.26	480,000.00	480,000.00	480,000.00	
To Water Sick and Vacation	-	-	35,000.00	-	
To Water Infrastructure Grant Fund	20,000.00	320,000.00	-	-	
TRANSFERS OUT					
To Gen. Corp.	462,247.75	410,749.50	410,749.50	429,390.25	
To IMRF	73,481.00	71,808.00	71,808.00	54,377.00	
To IT Fund	10,000.00	10,000.00	10,000.00	10,000.00	
To Insurance and Tort Judgments	52,400.00	48,533.00	48,533.00	49,523.17	
To Operations Division	681,311.00	678,694.00	678,694.00	680,235.00	
TOTAL TRANSFERS OUT	3,757,626.82	4,119,254.50	3,848,194.50	5,049,660.42	
Debt Service Fee Reserve	-	-	70,000.00	199,950.00	
PROJECTED ENDING BALANCE	\$ 890,781.83	\$ 400,442.25	\$ 1,060,521.50	\$ 60,961.08	

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 (\$50,000), R/O well maintenance (\$100,000) R/O standby generator (\$120,000) and R/O membrane replacment (\$116,000).

New Water Treatment Plant Facility - This line includes the engineering expense (\$950,000).

Lead Service Line Replacements - This line item was created to begin the process for the state mandate - lead service line replacement and notification act (\$100,000).

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 1,975,758.81	\$ 2,099,470.00	\$ 2,113,410.00	\$ 3,346,135.00
ITEMS OF EXPENDITURE				
Salaries - Regular - Treatment	\$ 385,674.28	\$ 396,000.00	\$ 387,565.00	\$ 382,125.00
Salaries - Overtime - Treatment	29,060.08	45,000.00	65,000.00	45,000.00
IMRF	46,764.95	46,000.00	47,500.00	26,700.00
FICA	30,827.96	34,000.00	32,000.00	32,675.00
Life / Unemployment Ins.	1,618.14	1,610.00	1,700.00	1,465.00
Deferred Compensation	1,098.45	1,150.00	1,100.00	1,170.00
Safety Equip. / Uniform Exp. - Treatment	4,630.74	7,500.00	8,000.00	8,000.00
Travel / Training / Cont. Ed. - Treatment	95.58	1,000.00	1,000.00	1,000.00
Drug and Alcohol Testing	579.75	615.00	615.00	650.00
Assoc. Dues and Memberships	665.50	850.00	1,000.00	1,000.00
Engineering	105,003.33	141,000.00	143,250.00	150,000.00
New Water Treatment Plant Facility	10,002.50	-	-	950,000.00
Office Supplies	74.83	500.00	1,700.00	500.00
Office Equipment / Furnishings	32.91	500.00	500.00	500.00
Advertising	654.50	1,100.00	1,100.00	1,100.00
Publications / Printing	165.75	1,500.00	1,700.00	1,500.00
Postage	506.10	2,700.00	2,700.00	3,000.00
Telephone	5,555.62	6,200.00	6,200.00	6,200.00
Utilities	143,378.04	160,000.00	160,000.00	160,000.00
Computer Software / Support / Maint.	73.20	2,000.00	2,000.00	2,000.00
Professional Fees	61,163.00	100,000.00	25,000.00	100,000.00
Equipment Loan / Lease	579.31	1,200.00	1,200.00	1,200.00
Dam Inspection / Repair	16,190.00	25,000.00	-	25,000.00
Meter Upgrade / Repair / Supply	107,728.25	200,000.00	200,000.00	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	2,811.39	3,500.00	3,500.00	4,000.00
JULIE Expense	4,297.15	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment - Treatment	2,782.82	3,000.00	3,000.00	3,000.00
Hand Tools / Small Equip. - Treatment	423.45	2,000.00	1,500.00	2,000.00
Chemicals	314,003.46	360,000.00	360,000.00	360,000.00
Chemical Equipment / Repairs	17,605.18	15,000.00	15,000.00	15,000.00
Chemicals / Pool	-	7,000.00	7,000.00	7,000.00
Lab Tests and Equipment	31,505.87	32,000.00	32,000.00	32,000.00
Sludge Disposal	36,388.58	60,000.00	36,000.00	75,000.00
Bldg. / Grnds. / Fixed Equip. - Treatment	50,403.57	80,000.00	90,000.00	80,000.00
Transfer to Health Trust	138,805.80	140,545.00	138,810.00	139,850.00
Scada System Upgrade / Maint.	9,692.22	10,000.00	5,000.00	10,000.00
PALL Membrane System Parts	444.15	-	1,300.00	2,000.00
Lead Service Line Replacements	-	-	-	100,000.00
Water Main Repair/Replacement	166,710.00	-	14,250.00	15,500.00
RO Upgrade	-	-	3,020.00	3,000.00
Water Tower Painting / Inspection	8,000.00	-	-	-
General Operating Expense	10,268.37	4,000.00	4,000.00	4,000.00
Capital Equipment	227,319.23	-	101,200.00	-
Capital Improvement Projects	-	200,000.00	200,000.00	386,000.00
TOTAL EXPENSES	1,975,758.81	2,099,470.00	2,113,410.00	3,346,135.00
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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 37,138.02	\$ 37,649.08	\$ 37,634.08	\$ 41,849.08
REVENUES				
INTRA- FUND TRANSFERS IN				
From Water Surplus Funds	483,000.00	480,000.00	483,000.00	480,000.00
Misc. Receipts	-	-	-	-
TOTAL REVENUES	483,000.00	480,000.00	483,000.00	480,000.00
ITEMS OF EXPENDITURE				
Trust Management Fees	475.00	950.00	950.00	950.00
Series 2016 Bonds	257,500.00	253,300.00	253,300.00	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	482,503.94	478,785.00	478,785.00	478,785.00
INTRA- FUND TRANSFERS OUT	-	-	-	-
PROJECTED ENDING BALANCE	\$ 37,634.08	\$ 38,864.08	\$ 41,849.08	\$ 43,064.08

WATER BOND AND INTEREST RESERVE				
Account No. 525				
	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 224,529.93	\$ 224,529.93	\$ 224,529.93	\$ 224,529.93
INTRA-FUND TRANSFERS IN	-	-	-	-
TOTAL REVENUES	-	-	-	-
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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$		40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00
REVENUES									
INTRA- FUND TRANSFERS IN									
From Water Revenue Funds			-		-		35,000.00		-
TOTAL REVENUES			-		-		35,000.00		-
ITEMS OF EXPENDITURE									
Sick and Vacation Pay			-		-		35,000.00		-
PROJECTED ENDING BALANCE	\$		40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00

WATER DEPRECIATION FUND

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

WATER DEPRECIATION FUND								
Account No. 530								
		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	187,010.00	\$	187,010.00	\$	187,010.00	\$	187,010.00
REVENUES								
INTRA- FUND TRANSFERS IN From Water Revenue Funds		-		-		-		-
TOTAL REVENUES		-		-		-		-
ITEMS OF EXPENDITURE								
Bldg./Grounds/Fixed Equip.		-		-		-		-
INTRA- FUND TRANSFERS OUT To Water Fund		-		-		-		-
TOTAL EXPENDITURES		-		-		-		-
PROJECTED ENDING BALANCE	\$	187,010.00	\$	187,010.00	\$	187,010.00	\$	187,010.00

WATER INFRASTRUCTURE GRANT FUND

In 2018 the City began a water main replacement projects with grant money from the CDBG and will continue to utilize this grant as long as grant money is available. The Northwest Project Phase 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 \$500,000 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 is in the planning stage and no expenses are expected in this budget year.

WATER INFRASTRUCTURE GRANT FUND				
Account No. 535				
	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 13,965.05	\$ 53,567.05	\$ 33,767.05	\$ 33,767.05
REVENUES				
Grant Proceeds Phase 1	-	-	-	-
Grant Proceeds Phase 2	-	500,000.00	500,000.00	-
Grant Proceeds Phase 3	-	500,000.00	500,000.00	-
INTRA- FUND TRANSFERS IN				
From Water Revenue Funds	20,000.00	320,000.00	-	-
TOTAL REVENUES	20,000.00	1,320,000.00	1,000,000.00	-
ITEMS OF EXPENDITURE				
Phase 1 Northwest Water Main Replacement	-	-	-	-
Phase 2 Northwest Water Main Replacement	99.00	570,000.00	500,000.00	-
Phase 3 Northwest Water Main Replacement	99.00	750,000.00	500,000.00	-
TOTAL EXPENSES	198.00	1,320,000.00	1,000,000.00	-
PROJECTED ENDING BALANCE	\$ 33,767.05	\$ 53,567.05	\$ 33,767.05	\$ 33,767.05

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	49,452.56	\$	149,452.56	\$	99,452.56	\$	149,452.56
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		-		-		-		-
Construction		-		-		-		-
TOTAL EXPENDITURES		-		-		-		-
PROJECTED ENDING BALANCE	\$	99,452.56	\$	199,452.56	\$	149,452.56	\$	199,452.56

WASTEWATER FUND

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

\$3,979,857 for the Wastewater Operations & Maintenance to meet Department operating expenses

\$336,835 to the Wastewater Bond and Interest Fund to meet debt service obligations

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

\$394,390. 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

\$55,106 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$114,480 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 (\$4 mil.).

The debt service fee is a revenue source for current debt for loans for equipment and plant improvements.

This budget includes a user fee rate increase of \$0.07 and a debt service fee increase of \$1.00. The wastewater user rate fee will be \$3.69 per 100 cubic feet and the water debt service fee will be \$5.00 per month.

WASTEWATER FUND REVENUES

Account No. 600

	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 499,256.30	\$ 209,418.55	\$ 398,263.81	\$ 448,422.30
REVENUES				
Replacement Tax - Swr. Chlor	999.27	749.00	1,906.05	800.00
Interest	472.30	400.00	400.00	400.00
Lab Test Fees	8,130.00	8,000.00	8,000.00	8,000.00
EPA Loan - Plant Improv.	-	3,000,000.00	-	4,000,000.00
Loan - Equipment	-	475,000.00	348,405.00	-
Wastewater User Fees	1,508,191.11	1,707,706.00	1,750,000.00	1,767,500.00
Debt Service Fees	188,775.22	244,792.00	245,000.00	295,000.00
Service Fees	224.40	225.00	500.00	500.00
Other Receipts	140,506.48	130,000.00	130,000.00	130,000.00
SUBTOTAL	1,847,298.78	5,566,872.00	2,484,211.05	6,202,200.00
TRANSFERS IN				
From Water Deposits / Refunds	71.53	71.53	25.94	50.00
TOTAL REVENUES	1,847,370.31	5,566,943.53	2,484,236.99	6,202,250.00
INTRA-FUND TRANSFERS OUT				
To Wastewater O & M	977,619.75	4,583,872.99	1,565,554.00	3,979,857.00
To Wastewater Bond and Interest	274,360.00	376,360.00	316,350.00	336,835.00
To Wastewater Sick and Vacation	4,258.30	-	-	-
TRANSFERS OUT				
To General Corp.	427,247.75	375,749.50	375,749.50	394,390.25
To IT Fund	10,000.00	10,000.00	10,000.00	10,000.00
To Water Revenue Funds	100,000.00	-	-	-
To Operations Div.	113,156.00	113,819.00	113,819.00	114,480.00
To Insurance and Tort Judgements	41,721.00	52,606.00	52,606.00	55,106.25
TOTAL TRANSFERS OUT	1,948,362.80	5,512,407.49	2,434,078.50	4,890,668.50
PROJECTED ENDING BALANCE	\$ 398,263.81	\$ 263,954.59	\$ 448,422.30	\$ 1,760,003.80

WASTEWATER FUND

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

Safety Equip. / Uniform Exp. - This line item is used to pay for safety equipment and allowances per the union contract.

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

Capital Improvements - This line item includes the rehab of one lift station(\$300,000) at Burgess addition, the rehab of Springlake #1 (\$110,000), replacement of the diamond cloth filter (\$40,000), U-Drive scada VFD upgrade (\$50,000) and replacement of the U-Drive bypass replacement

Wastewater Treatmnt Plant Improv. - This line item is for phase II wastewater treatment plant improvements (\$2 million)

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

Capital Equipment - This line item includes the purchase of one full size truck (\$32,000), replacement of the lift truck (\$75,000)and the replacement of the boom truck (\$126,137).

WASTEWATER O&M FUND EXPENDITURES				
Account No. 600				
	FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
INTRA- FUND TRANSFERS IN				
From Wastewater Revenue Funds	\$ 977,619.75	\$ 4,583,872.99	\$ 1,565,554.00	\$ 3,979,857.00
ITEMS OF EXPENDITURE				
Salaries - Regular	251,569.87	304,000.00	264,805.00	321,590.00
Salaries - Overtime	14,676.69	15,000.00	15,000.00	15,000.00
Salaries - Part Time	-	11,988.00	4,325.00	27,415.00
IMRF	36,142.56	33,300.00	33,300.00	23,000.00
FICA	19,432.95	25,320.00	20,450.00	28,000.00
Life / Unemployment Ins.	1,184.71	1,480.00	1,480.00	1,350.00
Deferred Compensation	1,226.01	2,100.00	1,545.00	1,765.00
Safety Equip. / Uniform Exp.	9,504.37	10,000.00	10,000.00	10,000.00
Travel / Training / Continuing Ed.	301.75	4,000.00	4,000.00	6,000.00
Drug and Alcohol Testing	412.75	500.00	500.00	500.00
Assoc. Dues / Memberships	669.50	800.00	800.00	800.00
Office Supplies	458.45	700.00	600.00	600.00
Advertising	-	400.00	400.00	400.00
Publications / Printing	-	-	100.00	100.00
Postage	420.05	400.00	700.00	700.00
Telephone	3,734.03	4,000.00	4,500.00	4,500.00
Utilities	163,241.11	180,000.00	190,000.00	190,000.00
Computer Software / Support / Maint.	495.00	1,000.00	2,000.00	2,000.00
Professional Fees	20,000.00	25,000.00	22,000.00	22,000.00
Sewer System Repairs	1,157.50	15,000.00	1,000.00	1,000.00
Wastewater Treatmnt Plant Improv.	18,118.23	2,725,000.00	3,000.00	2,000,000.00
Sewer & Manhole Linings	8,007.25	100,000.00	112,294.00	100,000.00
Maintenance of Vehicles	11,883.80	20,000.00	20,000.00	30,000.00
Maint. of Radio / Vehicular Equip.	255.00	400.00	500.00	500.00
Gasoline / Fuel	7,514.99	9,000.00	9,000.00	9,000.00
JULIE Expense	4,297.10	5,000.00	10,000.00	5,000.00
Maint. of Movable Equipment	1,169.65	2,500.00	3,000.00	4,000.00
Hand Tools	4,454.70	5,000.00	5,000.00	5,000.00
General Operating Expense	10,918.47	10,000.00	5,000.00	10,000.00
Chemicals	18,606.69	18,000.00	20,000.00	20,000.00
Lab Tests / Equip.	11,011.55	15,000.00	20,000.00	20,000.00
Sludge Disposal	55,388.25	80,000.00	82,190.00	100,000.00
Bldg. / Grnds. / Fixed Equip. Maint.	88,617.17	90,000.00	90,000.00	90,000.00
Lift Station Maintenance	39,480.50	30,000.00	30,000.00	30,000.00
Transfer to Health Trust	115,855.52	128,985.00	114,660.00	116,500.00
Capital Improvement Projects	-	185,000.00	115,000.00	550,000.00
Capital Equipment	57,413.58	525,000.00	348,405.00	233,137.00
TOTAL EXPENSES	977,619.75	4,583,872.99	1,565,554.00	3,979,857.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

WASTEWATER BOND AND INTEREST

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

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

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

WASTEWATER BOND AND INTEREST FUND									
Account No. 620									
			FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$		12,358.38	\$	12,609.38	\$	12,611.44	\$	12,612.44
REVENUES									
INTRA- FUND TRANSFERS IN									
From Sewer Revenue Funds			274,360.00		376,360.00		316,350.00		336,835.00
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		32,340.00
Equipment Loan (CCTV)			-		101,160.00		42,240.00		123,689.28
TOTAL EXPENSES			274,106.94		375,269.00		316,349.00		336,833.28
PROJECTED ENDING BALANCE	\$		12,611.44	\$	13,700.38	\$	12,612.44	\$	12,614.16

WASTEWATER 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.

WASTEWATER SICK AND VACATION PAY							
Account No. 610							
		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$ 40,000.00
REVENUES							
INTRA- FUND TRANSFERS IN							
From Wastewater Revenue Funds		4,258.30		-		-	-
TOTAL REVENUES		4,258.30		-		-	-
ITEMS OF EXPENDITURE							
Sick and Vacation Pay		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 transferred \$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.

This fund has no activity planned for this budget year.

EQUIPMENT REPLACEMENT FUND					
Account No. 726					
		FY 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	435,654.00	\$ 302,459.00	\$ 302,459.00	\$ -
REVENUES					
INTRA - FUND TRANSFERS IN From General Fund		-	-	-	-
TOTAL REVENUES		-	-	-	-
ITEMS OF EXPENDITURE					
Capital Equipment		133,195.00	-	-	-
INTRA - FUND TRANSFER OUT To Downtown Revitalization Fund		-	302,459.00	302,459.00	-
TOTAL EXPENSES		133,195.00	302,459.00	302,459.00	-
PROJECTED ENDING BALANCE	\$	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 - \$76,200 is budgeted for repair to the east entryway, tuck pointing to the brick wall on the west side of the lot and some to City Hall, carpet replacement in the community room and a desk for the Marketing and downtown director.

CITY HALL MAINTENANCE FUND												
Account No. 155												
			FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET			
PROJECTED BEGINNING BALANCE	\$		29,037.50	\$		11,781.50	\$		19,831.50	\$		13,561.50
INTRA-FUND TRANSFERS IN												
From General Corporate			-			175,000.00			175,000.00			75,000.00
TOTAL TRANSFERS IN			-			175,000.00			175,000.00			75,000.00
ITEMS OF EXPENDITURE												
Capital			-			-			142,085.00			60,000.00
Buildings and Grounds			9,206.00			162,000.00			39,185.00			16,200.00
TOTAL EXPENSES			9,206.00			162,000.00			181,270.00			76,200.00
PROJECTED ENDING BALANCE	\$		19,831.50	\$		24,781.50	\$		13,561.50	\$		12,361.50

HOTEL / MOTEL TAX FUND (BED TAX)

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

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

This fund helps supports the City Marketing and Downtown Development Office and will transfer \$35,000 to that fund.

The purchase of the fireworks for the annual display will be paid for directly from this fund \$18,000.00.

Community Projects - This fund will contribute to various new events to help get them established.

HOTEL / MOTEL TAX FUND							
Account No. 410							
		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	23,402.52	\$	11,065.75	\$	20,245.72	\$ 29,965.72
REVENUES							
Hotel/Motel Bed Tax		152,929.59		220,000.00		230,000.00	250,000.00
Interest		44.00		20.00		20.00	20.00
TOTAL REVENUES		152,973.59		220,020.00		230,020.00	250,020.00
ITEMS OF EXPENDITURE							
MACVB Payments		116,130.39		171,600.00		179,400.00	195,000.00
Fireworks		15,000.00		15,000.00		15,000.00	18,000.00
Fourth of July Celebration Exp.		-		2,000.00		900.00	-
Community Projects		-		10,000.00		-	10,000.00
TOTAL EXPENSES		131,130.39		198,600.00		195,300.00	223,000.00
INTRA- FUND TRANSFERS OUT							
To General Corporate Fund		-		-		-	-
To City Marketing and Downtown Development Ofc.		25,000.00		25,000.00		25,000.00	35,000.00
TOTAL INTRA FUND TRANSFERS OUT		25,000.00		25,000.00		25,000.00	35,000.00
PROJECTED ENDING BALANCE	\$	20,245.72	\$	7,485.75	\$	29,965.72	\$ 21,985.72

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 6.25%, which is a 40.13% 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 and Medicare 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, Wastewater and Transportation are expensed in those funds.

Rates since 2017 are shown below.

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%	2022 IMRF Rate:	6.25%

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	202,348.06	\$	330,387.52	\$	396,793.93	\$	305,453.73
REVENUES								
Property Taxes - IMRF		179,548.82		1,000.00		1,005.90		1,000.00
Property Taxes - FICA		35,927.87		1,000.00		1,005.90		1,000.00
Interest		295.80		25.00		25.00		25.00
Replacement Taxes		14,815.00		14,815.00		14,815.00		14,815.00
Misc.		876.97		-		-		-
SUB-TOTAL REVENUES		231,464.46		16,840.00		16,851.80		16,840.00
INTRA-FUND TRANSFERS IN								
From General Corp.		350,000.00		275,000.00		275,000.00		375,000.00
TRANSFERS IN								
From Water Fund		73,481.00		71,808.00		71,808.00		54,377.00
TOTAL REVENUES		654,945.46		363,648.00		363,659.80		446,217.00
ITEMS OF EXPENDITURE								
City's FICA		212,987.59		238,000.00		230,000.00		265,390.00
City's IMRF		247,512.00		242,500.00		225,000.00		252,050.00
TOTAL EXPENSES		460,499.59		480,500.00		455,000.00		517,440.00
PROJECTED ENDING BALANCE	\$	396,793.93	\$	213,535.52	\$	305,453.73	\$	234,230.73

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 - \$24,875 is budgeted for 14 new computers replacements, 19 monitors and adaptors plus miscellaneous items.

Software Hardware - \$38,000 is budgeted for the website hosting, spam filters, remote access, maintenance, email back-up charges 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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$		51,462.76	\$	38,236.83	\$	47,686.83	\$ 44,186.83
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			111,400.00		100,000.00		100,000.00	100,000.00
ITEMS OF EXPENDITURE								
Salaries / Benefits			35,940.00		36,000.00		36,000.00	36,000.00
Telephone-Shoretel Support			5,250.00		6,000.00		6,000.00	6,000.00
Computer Hardware			20,192.17		16,275.00		23,500.00	24,875.00
Computer Software/Internet			34,793.76		30,000.00		37,000.00	38,000.00
GIS - Low Flight Photos / Equipment			19,000.00		-		-	-
General Operating Exp.			-		100.00		500.00	100.00
Capital Equipment			-		-		500.00	-
TOTAL EXPENDITURES			115,175.93		88,375.00		103,500.00	104,975.00
PROJECTED ENDING BALANCE	\$		47,686.83	\$	49,861.83	\$	44,186.83	\$ 39,211.83

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 23 is projected to be \$3,508,000. This revenue includes \$2,750,000 from State and Federal operating assistance grants, \$307,000 from the State for capital projects and \$451,000 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 and City Center. The City will use the capital assistance revenue for updating IT hardware and software at the Transit Facility and installing bus pads for the fixed route system. The FY 23 projected ending balance is \$664,760 which will go towards the public transportation reserve.

PUBLIC TRANSPORTATION GRANT								
Account No. 700								
		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22		FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	771,420.72	\$	771,480.72	\$	67,447.81	\$	502,869.81
REVENUES								
Public Trans. Grants -Operations		904,439.64		2,162,500.00		2,750,745.00		2,750,000.00
Public Trans. Grant - Capital		-		65,000.00		-		307,000.00
Misc. Receipts		559,458.03		400,000.00		600,000.00		450,000.00
Interest		225.56		1,000.00		400.00		1,000.00
INTRA - FUND TRANSFERS IN								
From General Corporate		-		-		-		-
TOTAL REVENUES		1,464,123.23		2,628,500.00		3,351,145.00		3,508,000.00
ITEMS OF EXPENDITURE								
Interest Expense		-		-		6,086.00		2,000.00
Demand Resp.Serv. Providers		670,967.12		565,000.00		1,042,000.00		1,250,000.00
Fixed Route Serv. Providers		1,030,384.55		1,179,500.00		1,300,000.00		1,250,000.00
Central Dispatching Costs		19,635.87		23,000.00		3,882.00		-
Management Costs		235,242.73		225,000.00		250,000.00		225,000.00
Capital Outlay - Equipment		-		65,000.00		20,000.00		67,000.00
Capital Outlay - Improvements		-		-		-		250,000.00
Audit Expense		5,500.00		6,000.00		5,400.00		6,000.00
Transfer to Health Trust		-		-		38,355.00		46,110.00
General Operating Exp.		206,365.87		565,000.00		250,000.00		250,000.00
TOTAL EXPENSES		2,168,096.14		2,628,500.00		2,915,723.00		3,346,110.00
PROJECTED ENDING BALANCE	\$	67,447.81	\$	771,480.72	\$	502,869.81	\$	664,759.81

X

X

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	-
REVENUES				
Property Taxes	149,690.42	1,000.00	1,000.00	1,000.00
Misc. Income	29,009.25	15,000.00	15,000.00	31,495.00
Interest	7.57	5.00	5.00	5.00
SUB TOTAL OF REVENUE	178,707.24	16,005.00	16,005.00	32,500.00
TRANSFERS IN				
From Sewer Revenue Funds	41,721.00	52,606.00	52,606.00	55,106.25
From Water Revenue Funds	52,400.00	48,533.00	48,533.00	49,523.17
INTRA-FUND TRANSFERS IN				
From General	223,001.35	410,056.00	481,476.00	444,270.58
TOTAL REVENUES	495,829.59	527,200.00	598,620.00	581,400.00
ITEMS OF EXPENDITURE				
Worker's Comp. Insurance	248,170.38	256,500.00	266,110.00	270,500.00
Property / GL Insurance	240,901.53	255,700.00	292,510.00	295,900.00
Claims, Judgments, Deductibles	6,757.68	15,000.00	40,000.00	15,000.00
TOTAL EXPENSES	495,829.59	527,200.00	598,620.00	581,400.00
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 20-21 Actual		FY 21-22 Budget	
				Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	31,815.00	\$	-	\$ -
REVENUES					
Grant		-		-	-
TOTAL REVENUES		-		-	-
ITEMS OF EXPENDITURE					
Distributions		31,815.00		-	-
TOTAL EXPENSES		31,815.00		-	-
PROJECTED ENDING BALANCE	\$	-	\$	-	\$ -

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 10,147,334.97	\$ 10,098,340.97	\$ 13,374,043.52	\$ 13,594,177.52
REVENUES				
Interest / Dividends	199,413.99	200,000.00	160,000.00	200,000.00
Payroll Deduction	123,974.77	122,075.00	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	3,306,674.00	200,000.00	200,000.00	200,000.00
Misc. Receipts	826.00	-	508.00	-
TRANSFERS IN				
From General Corp.	906,268.00	1,068,245.00	1,068,245.00	1,124,266.00
From General Corp.	-	45,521.00	45,521.00	66,400.00
TOTAL REVENUES	4,554,071.76	1,652,756.00	1,613,764.00	1,719,656.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	66,310.00	65,000.00	65,000.00	65,000.00
Bank Charges	15.00	30.00	30.00	30.00
Retired Firemen Pensions	886,165.30	975,000.00	950,000.00	978,500.00
Disability Pensions	115,493.24	119,100.00	115,600.00	122,673.00
Widows Pensions	249,452.82	250,000.00	250,000.00	250,000.00
Claims and Refunds	-	-	-	-
Admin. Exp.	9,926.85	14,000.00	13,000.00	14,000.00
TOTAL EXPENSES	1,327,363.21	1,423,130.00	1,393,630.00	1,430,203.00
PROJECTED ENDING BALANCE	\$ 13,374,043.52	\$ 10,327,966.97	\$ 13,594,177.52	\$ 13,883,630.52

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$ 14,938,178.00	\$ 13,315,692.80	\$ 19,657,675.11	\$ 19,665,395.93
REVENUES				
Interest / Dividends	267,406.00	300,000.00	225,000.00	300,000.00
Payroll Deduction	161,377.00	156,000.00	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	5,154,653.00	400,000.00	400,000.00	400,000.00
Misc. Receipts	34.00	-	3,415.00	-
TRANSFERS IN				
From General Corp	668,543.00	948,006.00	948,006.00	909,462.00
TOTAL REVENUES	6,260,471.00	1,812,464.00	1,747,379.00	1,773,920.00
ITEMS OF EXPENDITURE				
Trustee / Management Fees	89,467.00	120,000.00	100,000.00	120,000.00
Bank Charges	-	60.00	60.00	60.00
Retired Police Pensions	1,130,325.60	1,289,828.00	1,266,987.55	1,328,519.75
Widow's Pensions	145,260.25	136,300.00	192,681.43	136,300.00
Disability Pensions	114,533.04	123,600.00	113,159.20	127,308.00
Claims and Refunds	51,266.00	50,000.00	51,270.00	50,000.00
Admin. Exp. - Audit / Actuary	10,122.00	16,000.00	15,500.00	16,000.00
TOTAL EXPENSES	1,540,973.89	1,735,788.00	1,739,658.18	1,778,187.75
PROJECTED ENDING BALANCE	\$ 19,657,675.11	\$ 13,392,368.80	\$ 19,665,395.93	\$ 19,661,128.18

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 \$109,275.

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET
BEGINNING BALANCE	\$ 111,466.84	\$ 102,843.59	\$ 108,922.30	\$ 111,426.26
REVENUES				
Interest	125.86	50.00	50.00	50.00
DARE Donations	400.00	1,500.00	400.00	400.00
K - 9 Donations	450.00	1,500.00	450.00	450.00
Body Camera Donations	52,813.19	-	-	-
Spring Lake Park Tree Donations	2,500.00	2,500.00	-	-
Bequests	10,000.00	-	2,135.00	-
Small Business Donations	4,650.00	-	-	-
Tree Planting Donations	2,575.00	200.00	200.00	200.00
J.Q. Adams Donation	1,000.00	-	-	-
TOTAL REVENUES	74,514.05	5,750.00	3,235.00	1,100.00
ITEMS OF EXPENDITURE				
General Operating Expense	210.00	210.00	505.00	550.00
DARE Expenses	5,969.00	1,500.00	-	1,500.00
K - 9 Expenses	-	1,000.00	-	1,000.00
Body Camera Expenses	52,813.19	-	68.04	-
Tree Plantings	748.25	200.00	158.00	200.00
Spring Lake Park Tree Expenses	3,296.85	2,500.00	-	-
Camp Chicagami Exp	8,371.30	-	-	-
Small Business Donation Exp	4,650.00	-	-	-
J.Q. Adams expense	1,000.00	-	-	-
TOTAL EXPENSES	77,058.59	5,410.00	731.04	3,250.00
PROJECTED ENDING BALANCE	\$ 108,922.30	\$ 103,183.59	\$ 111,426.26	\$ 109,276.26

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 20-21 Actual	FY 21-22 Budget	Re-estimated FY 21-22	FY 22-23 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 1,648,903.41	\$ 2,152,623.76	\$ 1,938,225.76	\$ 1,951,203.40	
REVENUES					
Cobra / Retiree Premiums	47,311.46	84,600.00	57,070.00	60,495.00	
Employee Dependent Premiums	206,486.56	207,575.00	207,575.00	210,000.00	
Refunded Claims	205,114.56	20,000.00	35,000.00	35,000.00	
Life Ins. Premiums	30,595.30	30,000.00	32,650.00	45,500.00	
Macomb Township Premiums	64,874.52	65,685.00	64,875.00	68,767.00	
Interest Income	3,723.35	5,000.00	5,000.00	5,000.00	
Subtotal	558,105.75	412,860.00	402,170.00	424,762.00	
TRANSFERS IN					
Office of the Mayor	5,706.96	5,780.00	5,710.00	5,750.00	
Office of the City Clerk	46,391.28	49,975.00	46,400.00	46,740.00	
Office of the City Administrator	28,902.48	29,265.00	28,905.00	29,120.00	
Business Office	103,828.32	128,615.00	122,050.00	147,850.00	
City Attorney's Office	13,346.77	11,560.00	11,415.00	11,500.00	
Police Department	441,356.36	445,575.00	476,955.00	500,410.00	
Fire Department	396,105.88	414,555.00	396,840.00	386,135.00	
Cemetery Department	23,195.64	23,490.00	28,905.00	34,401.00	
Community Development Office	87,904.13	93,950.00	86,002.00	93,480.00	
City Marketing and Downtown Development Ofc.	23,195.64	23,490.00	23,195.64	23,370.00	
General Corp. Subtotal	1,169,933.46	1,226,255.00	1,226,377.64	1,278,756.00	
FROM OTHER FUNDS					
Operations Div.	241,646.43	256,855.00	235,460.00	244,085.00	
Water Revenue Funds	138,805.80	140,545.00	138,810.00	139,850.00	
Sewer Revenue Funds	115,855.52	128,985.00	114,660.00	116,500.00	
Subtotal other funds	496,307.75	526,385.00	488,930.00	500,435.00	
TOTAL REVENUES	2,224,346.96	2,165,500.00	2,117,477.64	2,203,953.00	
ITEMS OF EXPENDITURE					
Payment of Claims	1,422,594.32	1,802,850.00	1,600,000.00	1,890,650.00	
Admin. / Management Fees	1,222.30	2,000.00	2,000.00	2,000.00	
Annual Premiums and Fees	511,207.99	497,800.00	502,500.00	532,025.00	
TOTAL EXPENSES	1,935,024.61	2,302,650.00	2,104,500.00	2,424,675.00	
PROJECTED ENDING BALANCE	\$ 1,938,225.76	\$ 2,015,473.76	\$ 1,951,203.40	\$ 1,730,481.40	

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 is not currently collected.

PEG FUND							
Account No 805							
SOURCE OF FUNDS		FY 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	31,455.99	\$	12,525.96	\$	24,483.99	24,693.82
REVENUES							
PEG Access Fee		13,041.97		-		637.51	-
INTRA- FUND TRANSFERS IN							
From General Corp.		-		-		-	-
TOTAL REVENUE		13,041.97		-		637.51	-
ITEMS OF EXPENDITURE							
Office Equip. / Furnishings		-		-		-	-
Broadcasting Equipment		20,013.97		-		427.68	-
General Operating Expense		-		-		-	-
TOTAL EXPENSES		20,013.97		-		427.68	-
INTRA-FUND TRANSFERS OUT							
To General Fund		-		-		-	-
PROJECTED ENDING BALANCE	\$	24,483.99	\$	12,525.96	\$	24,693.82	24,693.82

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 20-21 Actual		FY 21-22 Budget		Re-estimated FY 21-22	FY 22-23 BUDGET
PROJECTED BEGINNING BALANCE	\$	1,086.54	\$	-	\$	-	\$ -
REVENUES							
Festival Donations		-		-		-	-
TOTAL REVENUES		-		-		-	-
ITEMS OF EXPENDITURE							
Festival Expenses		1,086.54		-		-	-
TOTAL EXPENSES		1,086.54		-		-	-
PROJECTED ENDING BALANCE	\$	-	\$	-	\$	-	\$ -

GRANT SUMMARY

Macomb Fire Department Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Community Investment Program	Capital Power	\$ 2,500.00	None	None	
		Total \$	2,500.00		

Macomb Police Department Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Tobacco Enforcement Program	State Funding	\$ 935.00	7/1/21-6/30/22	None	
STEP Grant	Federal Funding	\$ 222.56	7/30/2021	None	
IDOT Highway Safety		\$ 5,609.60			
		Total \$	1,157.56		

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	\$ 280,994.90	09/2021	\$70,000	
NW Water Main Phase 3	CDBG	\$ 271,160.10	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 \$	932,155.00		

MCPT Grants					
Grant Name	Funding Source	\$\$\$ Amount	Timeline	Match Required	Current
Rebuild IL Capital Application		\$ 506,400.00	2021		
FY 21 Cares Act		\$ 2,817,591.00	2021		
FY 21 5311		\$ 414,200.00	2021		
FY 21 DOAP		\$ 1,562,773.00	2021		
5339 Federal Capital Grant		??	TBD	20%	
FY 23 5311		\$ 414,200.00	2022		
FY 23 DOAP		\$ 1,590,550.00	2022		
Rebuild Illinois Round II		\$ 307,000.00			
		Total \$	7,612,714.00		

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

CEMETERY DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DEFERRED
Mowers	General Fund	CE	23,500	12,000	12,500	19,000	13,500	
3/4 Ton Crew Cab Pick Up Truck	General Fund	CE	40,000					
Mausoleum Roof	General Fund	CI			160,000			
Kubota X900 RTV	General Fund	CE				17,000		
TOTAL CEMETERY DEPT REQUESTS			63,500	12,000	172,500	36,000	13,500	

*CI = Capital Improvement
CE = Capital Equipment*

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

FIRE DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DEFERRED
Station #1 Approach Replacement North Side	General Fund	CI	75,000					
Station #1 New Roof	General Fund	CI	225,000					
Station #1 Air Handlers	General Fund	CI	75,000					
Replace T - 1 with used Tanker / Pumper	Fire Protection Tax	CE		100,000				
New Pumper	Fire Protection Tax	CE			600,000			
TOTAL FIRE DEPT REQUESTS			375,000	100,000	600,000	0	0	0

*CI = Capital Improvement
CE = Capital Equipment*

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

POLICE DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DEFERRED
Replacement Vehicle(s)	Police Protective Tax	CE	73,000	74,000	74,000	75,000	75,000	
Radio/Vehicle Equipment Change	Police Protective Tax	CE	15,000	15,000	15,000	15,000	15,000	
Parking Lot	General Fund	CI	50,000					
A/C Units	General Fund	CI	50,000					
TOTAL POLICE DEPT REQUESTS			188,000	89,000	89,000	90,000	90,000	0

*CI = Capital Improvement
CE = Capital Equipment*

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

COMMUNITY DEVELOPMENT REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DEFERRED
Replacement Vehicle (Escape)	General Fund	CE	30,000					
Replacement Vehicle (Silver F-150)	General Fund	CE		30,000				
Replacement Vehicle (Ranger)	General Fund	CE			30,000			
TOTAL COMMUNITY DEVELOPMENT REQUESTS			30,000	30,000	30,000	0	0	

*CI = Capital Improvement
CE = Capital Equipment*

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

OPERATIONS DIVISION REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DEFERRED
Street Sweeper	General Fund	CE	200,000				250,000	
Two Ton Truck with Plow & Spreader	General Fund	CE	175,000		200,000			
Backhoe or Mini Excavator	General Fund	CE				115,000		
Street Maintenance Truck 3/4 ton Pick Up	General Fund	CE	60,000			75,000		
Skid Loader	General Fund	CE			85,000			
Roller	General Fund	CE		80,000				
V-Box Salt Spreader for Two Ton Truck	General Fund	CE			35,000			
Wood Chipper	General Fund	CE				70,000		
Two Ton Dump Box Sand Blasting and Painting	General Fund	CE	25,000					
Salt Storage Building	General Fund	CI		200,000				
TOTAL OPERATIONS DIVISION REQUESTS			460,000	280,000	320,000	260,000	250,000	0

*CI = Capital Improvement
CE = Capital Equipment*

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

WATER DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DE
Water Building Roof	Water Fund	CI	50,000					
R/O Well Maintenance	Water Fund	CI	100,000					
R/O Standby Generator	Water Fund	CI	120,000					
R/O Membrane Replacement	Water Fund	CI	116,000					5
Woodland Lane Water Main	Water Fund	CI		150,000				
FlexNet Meter Reading System	Water Fund	CE			40,000			
Water Plant Truck Replacement	Water Fund	CE			40,000	40,000		
Lake Low Service Pump Maintenance	Water Fund	CI			13,000,000	12,000,000		
New Water Treatment Facility	Water Fund	CI						2,1
SE Water Main Replacement	Water Fund	CI						1,
NE Water Main Replacement	Water Fund	CI						1,
SW Water Main Replacement	Water Fund	CI	100,000	100,000				
Lead Service Line Replacement	Water Fund	CI						
TOTAL WATER DEPT REQUESTS			486,000	250,000	13,080,000	12,040,000	0	5

CI = Capital Improvement
CE = Capital Equipment
WMR = Water Main Replacement

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

WASTEWATER DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DE
Burgess Lift station replacement	Sewer Fund	CI	300,000					
Spring Lake #1 rehab	Sewer Fund	CI	110,000					
Diamond Filter cloth replacement	Sewer Fund	CI	40,000					
U-Drive scada/VFD upgrades	Sewer Fund	CI	50,000					
U-Drive Bypass pump replacement	Sewer Fund	CI	50,000					
Lift truck replacement	Sewer Fund	CE	75,000					
Truck replacement	Sewer Fund	CE	32,000					
Replace Boom Truck	Sewer Fund	CE	126,137					
South shed repairs	Sewer Fund	CI		50,000				
Lamoline Village lift station rehab	Sewer Fund	CI		125,000				
Julie truck replace	Sewer Fund	CE		40,000				
Plant overflow disinfection upgrades	Sewer Fund	CI		250,000				
Wastewater plant standby generators	Sewer Fund	CI			300,000			
U-drive disinfection upgrades	Sewer Fund	CI			200,000			
Grant st #2 pump replacement	Sewer Fund	CI			80,000			
Woodrum's lift station rehab	Sewer Fund	CI			125,000			
Digester blower upgrades	Sewer Fund	CI			300,000			
Sludge handling facilities upgrades	Sewer Fund	CI				1,000,000		
Biological nutrient removal upgrades	Sewer Fund	CI					2,000,000	
Wastewater Treatment Plant Improvement	SRF	WWTP1	2,000,000	2,000,000				
TOTAL WASTE WATER DEPT REQUESTS			2,783,137	2,465,000	1,005,000	1,000,000	2,000,000	

CI = Capital Improvement
CE = Capital Equipment
WWTP1 = Waste Water Treatment Plant Improvement

**CITY OF MACOMB
FIVE YEAR CIP
2022-2023 thru 2026-2027**

PUBLIC TRANSPORTATION REQUESTS	FUNDING SOURCES	LINE ITEM	2022-23	2023-24	2024-25	2025-26	2026-27	DE
35' Large Transit Bus	Rebuild IL Round #1	CE		425,000				
23' Medium-Duty Vehicle	Rebuild IL Round #1	CE		65,000				
Bus Pads/Shelters	Rebuild IL Round #2	CE	250,000					
MCPT IT Updates (computers and software)	Rebuild IL Round #2	CE	67,000					
TOTAL PUBLIC TRANSPORTATION DEPT REQUESTS			317,000	490,000	0	0	0	

CI = Capital Improvement
CE = Capital Equipment

AUTHORIZED STAFF POSITIONS**PAY GRADE ALLOCATIONS****05-01-22 – 04-30-23**

Revised March, 2022

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 w/IMRF)	Grade	12	2 Positions	

LEGAL:

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

BUSINESS OFFICE

Director	Grade	29	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	17	1 Position	
- Rentals & Nuisances	Grade	15	1 Position	
- Nuisances (Reg. PT no IMRF)	Grade	15	3 Positions	
Secretary II	Grade	13	1 Position	

TRANSIT

Director	Grade	29	1 Position	
Assistant Director	Grade	16	1 Position	
Maintenance Coordinator	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	34	1 Position
Operations Commander	Grade	28	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	14	1 Position
Evidence Tech. Reg Part Time no IMRF	Grade	15	1 Position

Note: Operations Commander was added & will replace 1 other position; total sworn is the same

PUBLIC WORKS:

Public Works Director	Grade	35	1 Position
Secretary	Grade	13	1 Position
GIS Tech (Regular Part Time no IMRF)	Grade	12	1 Position

WATER DIVISION

Manager (A license Required)	Grade	27	1 Position
Water Plant Operator III (A license)	Grade	19	1 Positions
Water Plant Op Distribution III(D license)	Grade	19	1 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 (Class 1 license Required)	Grade	27	1 Position
WWTP Operator III (Class 1 license)	Grade	19	1 Position
WWTP Operator II (Class 2 or 3 license)	Grade	17	2 Positions
WWTP Operator I (Class 4 license)	Grade	15	1 Positions
Maintenance Worker	Grade	13	1 Position
Regular Part-time w/IMRF	Grade	12	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.

OPERATIONS DIVISION:

Manager	Grade	27	1 Position
Equipment Operator III	Grade	19	2 Positions
Cemetery/Grounds Maint. Supervisor	Grade	21	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	2 Positions
Maintenance Worker	Grade	13	1 Position
Cemetery Maintenance (Reg. part time w/IMRF)	Grade	12	1 Position
Cemetery Maintenance Worker	Grade	13	1 Position

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

		Salary Matrix 2022-2023					
		Starting	After 1 year	After 2 years	After 3 years	After 5 years	After 7 years
Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
10	Y	27,424.92	29,253.25	31,081.58	32,909.90	34,738.23	36,566.56
	H	13.185	14.064	14.943	15.822	16.701	17.580
		13.19	14.07	14.95	15.83	16.70	17.58
11	Y	29,383.85	31,342.78	33,301.70	35,260.62	37,219.55	39,178.47
	H	14.127	15.069	16.010	16.952	17.894	18.836
		14.13	15.07	16.01	16.96	17.90	18.84
12	Y	31,342.76	33,432.27	35,521.79	37,611.31	39,700.82	41,790.34
	H	15.069	16.073	17.078	18.082	19.087	20.092
		15.07	16.08	17.08	18.09	19.09	20.10
13	Y	33,301.69	35,521.80	37,741.91	39,962.03	42,182.14	44,402.25
	H	16.010	17.078	18.145	19.213	20.280	21.347
		16.01	17.08	18.15	19.22	20.28	21.35
14	Y	35,260.62	37,611.33	39,962.04	42,312.74	44,663.45	47,014.16
	H	16.952	18.082	19.213	20.343	21.473	22.603
		16.96	18.09	19.22	20.35	21.48	22.61
15	Y	37,219.53	39,700.83	42,182.13	44,663.44	47,144.74	49,626.04
	H	17.894	19.087	20.280	21.473	22.666	23.859
		17.90	19.09	20.28	21.48	22.67	23.86
16	Y	39,178.46	41,790.36	44,402.26	47,014.16	49,626.05	52,237.95
	H	18.836	20.092	21.347	22.603	23.859	25.114
		18.84	20.10	21.35	22.61	23.86	25.12
17	Y	41,137.39	43,879.88	46,622.37	49,364.87	52,107.36	54,849.85
	H	19.778	21.096	22.415	23.733	25.052	26.370
		19.78	21.10	22.42	23.74	25.06	26.37
18	Y	43,096.31	45,969.39	48,842.48	51,715.57	54,588.65	57,461.74
	H	20.719	22.101	23.482	24.863	26.245	27.626
		20.72	22.11	23.49	24.87	26.25	27.63
19	Y	45,055.22	48,058.90	51,062.59	54,066.27	57,069.95	60,073.63
	H	21.661	23.105	24.549	25.993	27.437	28.882
		21.67	23.11	24.55	26.00	27.44	28.89
20	Y	47,014.15	50,148.42	53,282.70	56,416.98	59,551.25	62,685.53
	H	22.603	24.110	25.617	27.124	28.630	30.137
		22.61	24.11	25.62	27.13	28.63	30.14
21	Y	48,973.07	52,237.94	55,502.82	58,767.69	62,032.56	65,297.43
	H	23.545	25.114	26.684	28.254	29.823	31.393
		23.55	25.12	26.69	28.26	29.83	31.40
22	Y	50,932.00	54,327.46	57,722.93	61,118.40	64,513.86	67,909.33
	H	24.487	26.119	27.751	29.384	31.016	32.649
		24.49	26.12	27.76	29.39	31.02	32.65

Salary Matrix 2022-2023

		Starting	After 1 year	After 2 years	After 3 years	After 5 years	After 7 years
Grade		<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
23	Y	52,890.92	56,416.98	59,943.04	63,469.10	66,995.16	70,521.22
	H	25.428	27.124	28.819	30.514	32.209	33.904
		25.43	27.13	28.82	30.52	32.21	33.91
24	Y	54,849.84	58,506.50	62,163.15	65,819.81	69,476.46	73,133.12
	H	26.370	28.128	29.886	31.644	33.402	35.160
		26.37	28.13	29.89	31.65	33.41	35.16
25	Y	56,808.76	60,596.01	64,383.26	68,170.51	71,957.76	75,745.01
	H	27.312	29.133	30.953	32.774	34.595	36.416
		27.32	29.14	30.96	32.78	34.60	36.42
26	Y	58,767.68	62,685.52	66,603.37	70,521.21	74,439.06	78,356.90
	H	28.254	30.137	32.021	33.904	35.788	37.672
		28.26	30.14	32.03	33.91	35.79	37.68
27	Y	60,726.61	64,775.05	68,823.49	72,871.93	76,920.37	80,968.81
	H	29.195	31.142	33.088	35.035	36.981	38.927
		29.20	31.15	33.09	35.04	36.99	38.93
28	Y	62,685.54	66,864.58	71,043.61	75,222.65	79,401.68	83,580.72
	H	30.137	32.146	34.156	36.165	38.174	40.183
		30.14	32.15	34.16	36.17	38.18	40.19
29	Y	64,644.46	68,954.09	73,263.72	77,573.35	81,882.98	86,192.61
	H	31.079	33.151	35.223	37.295	39.367	41.439
		31.08	33.16	35.23	37.30	39.37	41.44
30	Y	66,603.38	71,043.61	75,483.83	79,924.06	84,364.28	88,804.51
	H	32.021	34.156	36.290	38.425	40.560	42.694
		32.03	34.16	36.29	38.43	40.56	42.70
31	Y	68,562.30	73,133.12	77,703.94	82,274.76	86,845.58	91,416.40
	H	32.963	35.160	37.358	39.555	41.753	43.950
		32.97	35.16	37.36	39.56	41.76	43.95
32	Y	70,521.21	75,222.62	79,924.04	84,625.45	89,326.87	94,028.28
	H	33.904	36.185	38.425	40.685	42.946	45.206
		33.91	36.17	38.43	40.69	42.95	45.21
33	Y	72,480.15	77,312.16	82,144.17	86,976.18	91,808.19	96,640.20
	H	34.846	37.169	39.492	41.815	44.139	46.462
		34.85	37.17	39.50	41.82	44.14	46.47
34	Y	74,439.07	79,401.67	84,364.28	89,326.88	94,289.49	99,252.09
	H	35.788	38.174	40.560	42.946	45.331	47.717
		35.79	38.18	40.56	42.95	45.34	47.72
35	Y	76,397.99	81,491.19	86,584.39	91,677.59	96,770.79	101,863.99
	H	36.730	39.178	41.627	44.076	46.524	48.973
		36.73	39.18	41.63	44.08	46.53	48.98

FUND	May-19 Beg Bal	May-20 Beg Bal	Estimated Balance'21	May-21 Beg Bal	Re-Estimate Revenues'22	Re-Estimate Expenses'22	Estimated Balance'22	'23 Budget Revenues	'23 Budget Expenses	Estimated Balance'23
100 1 General Corporate	3,991,043	5,132,013	6,439,539	6,718,781	13,048,926	11,430,463	8,337,244	11,685,153	12,587,357	7,435,040
110 2 Sales Tax Infrastructure	293,976	299,416	111,368	221,888	2,025,250	1,534,100	713,038	1,501,200	1,915,050	25
120 3 Downtown Revitalization	234,789	455,666	1,105,666	1,086,549	1,996,261	3,041,927	(19,117)	250,000	-	230,883
729 4 Special Project Fund	27,362	132,933	88,554	67,649	-	4,600	63,049	-	-	63,049
155 5 City Hall Maintenance Fund	29,038	29,038	20,988	19,832	175,000	181,270	13,562	75,000	76,200	12,362
210 6 Garbage Fund	38,446	25,783	1,555	9,549	1,038,590	1,033,794	14,345	1,072,795	1,085,681	1,459
220 7 Cemetery Maintenance Fund	54,372	59,427	62,927	62,512	6,200	36,370	32,342	5,500	2,000	35,842
240 8 Fire Protection Tax Fund	189,973	206,736	14,471	14,074	186,830	158,395	42,509	88,020	76,385	54,144
205 9 Police DUI Equipment Fund	37,448	21,719	5,719	19,083	29,375	18,000	30,458	10,000	6,700	33,758
215 10 Police Drug Asset Fund	47,968	88,121	58,121	56,903	10,000	26,000	40,903	22,000	2,400	60,503
225 11 Police Sex Offender Fund	7,222	7,692	8,692	8,692	1,000	2,000	7,692	1,000	200	8,492
230 12 Police Federal Drug Fund	7,534	-	0	-	-	-	-	-	-	-
235 13 Police Warrant Fund	12,052	6,786	8,286	5,587	3,500	3,000	6,087	10,425	14,845	1,667
245 14 Police Vehicle Fund	15,182	16,227	17,627	16,931	5,000	1,500	20,431	500	-	20,931
250 15 Police Protection Tax Fund	165,436	139,422	65,809	64,264	82,910	91,010	56,164	70,100	88,000	38,264
440 16 Police Forfeiture Fund	1,054	1,054	1,054	7,361	-	-	7,361	-	-	7,361
445 17 Police IL. ST.Pol.Seizure Fund	-	2,318	0	936	-	-	936	-	-	936
450 18 Police Electronic Citation Fund	9,561	10,514	10,914	11,164	9,000	-	20,164	500	-	20,664
905 19 Downtown TIF	101,526	55,770	64,988	73,236	231,351	233,307	71,280	221,600	292,883	(3)
307 20 West Side TIF	47,746	34,634	62,982	58,039	194,066	96,178	155,928	170,015	96,245	229,697
308 21 Downtown Renovation Program	51,838	37,825	37,825	30,282	50,000	40,791	39,491	96,268	135,759	-
309 22 Marketing & Downtown Dev.	11,775	9,983	13,004	15,656	81,223	87,796	9,882	95,500	99,745	-
810 23 Sculpting Downtown Macomb	1,255	1,255	9,755	4,255	-	-	4,255	15,000	9,000	10,255
320 24 Downtown Dev Loans	90,806	76,926	63,726	84,976	11,800	25,000	71,776	13,425	25,000	60,201
325 25 CDAP Rev Loans	37,950	318,022	453,562	458,449	116,590	340,100	234,939	106,590	135,000	206,529
410 26 Hotel/Motel Tax	19,121	23,403	14,223	20,246	230,020	220,300	29,966	250,020	258,000	21,986
420 27 IMRF/FICA Fund	224,487	202,348	330,387	396,794	363,660	455,000	305,454	446,217	517,440	234,231
460 28 IT Fund	9,629	51,463	42,013	47,687	100,000	103,500	44,187	100,000	104,975	39,212
500 29 Water Fund	938,967	576,225	447,602	890,782	4,087,934	3,918,195	1,060,522	4,250,050	5,249,580	60,991
535 30 Water Infrastructure Grant Fund	14064.05	13,965	33,765	33,767	1,000,000	1,000,000	33,767	-	-	33,767
600 31 Wastewater Fund	933,052	499,256	209,419	398,264	2,484,237	2,434,079	448,422	6,202,250	4,890,669	1,760,004
615 32 Storm Sewer Fund	156,571	49,453	99,453	99,453	50,000	-	149,453	50,000	-	199,453
700 33 Public Transportation	769,876	771,421	771,481	67,448	3,351,145	2,915,723	502,870	3,508,000	3,346,110	664,760
705 34 Gen Liab/WC/Tort Ins	-	-	0	-	598,620	598,620	-	581,400	581,400	-
710 35 Community Improv Fund	412,430	145,017	100,204	126,000	-	16,041	109,959	-	18,500	91,459
726 36 Equipment Replacement Fund	435,654	435,654	302,459	302,459	-	302,459	-	-	-	-
727 37 Housing Rehabilitation Grant	-	31,815	0	-	-	-	-	-	-	-
730 38 Motor Fuel Tax	486,630	607,245	659,345	769,319	861,100	913,624	716,795	625,600	726,084	616,311
730 39 Rebuild Illinois Funds	-	-	472,663	708,995	472,663	35,000	1,146,658	236,332	447,000	935,989
740 40 Fire Pension Fund	10,274,373	10,085,685	-	-	-	-	-	-	-	-
750 41 Police Pension Fund	13,709,424	13,419,067	-	-	-	-	-	-	-	-
760 42 Gift Fund	61,787	111,467	102,844	108,922	3,235	731	111,426	1,100	3,250	-
800 43 Health Trust Fund	1,386,253	1,648,903	1,808,865	1,938,226	2,117,478	2,104,500	1,951,203	2,203,953	2,424,675	1,730,481
805 44 PEG Fund	17,932	31,456	19,498	24,484	638	428	24,694	-	-	24,694

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	6,718,781	Cures 887,600
Estimated May 1, 2022	8,337,245	ARPA 1,183,598

BONDS AND LOANS

3/21/2022

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	8.7
Infra Sales Tax	SERIES 2020 REFUNDING BOND (2012 GO Bond)	1.68%	varies	7,500,000	12/1/2027	15	5.7
Water	IEPA LOAN - RO L17-219900	2.50%	131,057	1,991,298	4/20/2024	19	2.1
Water	IEPA LOAN - THM L172947	0%	34,849	676,576	10/11/2030	19.5	8.6
Water	IEPA LOAN - WATER TOWER L17-5138	2.21%	58,623	924,628	6/17/2036	19.5	14.3
Water	SERIES 2016 GO REFUNDING BOND	2.22%	varies	2,275,000	5/1/2028	11	6.1
Wastewater	IEPA LOAN - WW CLEAN WATER SRF LOAN L17-5197	1.86%	180,804	3,000,000	8/18/2037	20	15.4
Wastewater	JETTER LOAN	4.39%	93,303	341,671	10/1/2022	4	0.5
Wastewater	CCTV Wastewater system and Truck	1.98%	123,689	475,000	12/2/2025	4	3.7