

**ANNUAL BUDGET  
FISCAL YEAR 2015-16**

**CITY OF MACOMB, ILLINOIS**

Michael Inman, Mayor  
Melanie Falk, City Clerk  
Ronald Ward, City Treasurer

Michael Wayland  
First Ward Alderman

Steven Wailand  
Second Ward Alderman

Melvina Gilbert  
Third Ward Alderman

Dave Dorsett  
Fourth Ward Alderman

Clay Hinderliter  
Fifth Ward Alderman

Thomas Koch  
Alderman at Large

Donald Wynn  
Alderman at Large

Dennis Moon  
Alderman at Large

May 1, 2015 – April 30, 2016

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# City of Macomb

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March 24, 2015

Honorable Mayor and Aldermen:

Enclosed for your consideration is the proposed FY 2015-16 budget for the City of Macomb. Thanks to the Mayor, City Clerk, Department Heads and Council Committees for providing assistance and guidance during the budget preparation process. Special thanks to Business Office Manager Kerry Rhoads for doing the bulk of the work on the budget document.

This Proposed Budget totals \$32.12 million, encompassing everything from police and fire, general government, utility operations, public transportation, and capital improvements.

## Notable Features

The Proposed Budget is based on the following major factors:

1. The 2013 Special Census count for Macomb provided an increase of over 2,200 people from the 2010 Regular Census. Macomb's population now stands at 21,509. This increase not only provides a psychological boost to the community, it also helps substantially in terms of State-shared revenues, increasing General Fund revenues by about \$250,000 per year, and Motor Fuel Tax revenue by over \$50,000 annually.
2. The budget contains a 2.5 percent pay increase for all City employees. This is based on collective bargaining agreements with the Firefighters, Public Works and Police unions, with the fact that this increase was awarded to all non-union employees by the City Council. These contracts will be entering the third year of a three-year cycle.
3. Five years ago the City Council authorized a staff reduction of three police officer positions, as well as a decision not to fill three vacant positions in Public Works. A year ago the City Council approved the addition of one full-time entry-level employee in the Operations Division. Even with this additional employee, the Public Works Department has an employee count of only 31 full-time positions compared to 39 full-time employees in 1990.
4. The City has brought in house, the position of Downtown Development Director, whose function was formerly contracted to the Chamber of Commerce. This office will be supported by Downtown TIF funds as well as Hotel/Motel revenue, the same

as it was under the Chamber of Commerce. However, the City will have more interaction with the director through the Mayor, Council and City staff.

5. The City is also bringing in house, janitorial duties that have been contracted out to the private sector in the past. Two regular part-time janitors will clean City Hall, the Police Station/E 911 Center, Public Works offices and the Bus Transit Building on East Pierce, with all sharing proportionately in the cost.
6. This budget is balanced in the General Fund , which has a cash reserve expected to stay well above the \$3.25 million mark. This represents a cash balance of 36% of the General Fund budget, well above the recommended 25%.
7. In February of 2011 Macomb voters approved a local sales tax referendum adding one-half percent, making a full 1% onto the local sales tax for infrastructure. This has more than doubled annual revenue for street repairs to approximately \$1.9 million per year. This money is spent entirely on infrastructure, specifically streets and bridges. For the 2015 construction season, Bond Infrastructure Proceeds will pay for the Adams Street Renovation Project, and the White-McDonough Street Project, with a combined total of \$1.47million. With these expenditures the Bond Proceeds Fund will be closed out by the end of the 2015 calendar year.

Meanwhile, the City is transferring current local sales tax revenue to the Downtown Revitalization Fund at a pace that will have approximately \$3.25 million in the fund by the beginning of construction in 2016. This total is about \$1 million short of the estimated project cost, which the City hopes to finance with an Illinois Department of Transportation ITEP grant.

8. The following fees are proposed for increase:
  - Water debt service fee of \$2.00 per customer per month.
  - Sewer debt service fee of \$200 per customer per month
  - Solid waste fee would increase by \$.26 per month
9. The Downtown TIF District has about 7 years of life left. After the Surplus payment to local governmental units of \$86,325, financial support for the Downtown Development Office, and the cost of paying a part-time employee to take care of the Downtown area, there isn't much money left to accomplish anything other than funding the Facade Grant Program at the rate of \$50,000 per year, which is useful in improving Downtown buildings. The Westside TIF District is now generating \$46,000 per year. This money will go mainly toward repurposing of the Old Lamoine Hotel by a private developer, making minor improvements to Chandler Park, and in the future, perhaps helping to develop a cluster of commercial uses along West Adams Street.
10. Hotel/Motel Tax revenues have been slowly but steadily rising. The MACVB receives 80% of revenue with a cap of \$184,146 for next year, 10% for administration, \$14,000

for fireworks, and an estimated \$33,665 to support the Downtown Development Office. There is also a projected cash balance of over \$40,000 in the fund that can be awarded by the Council for special projects that promote tourism and overnight stays in the community.

11. The City of Macomb has had a partially self-funded employee health insurance system for over a dozen years. The Health Insurance Trust Fund had grown to over \$700,00 a year ago, but the City had a very heavy loss year in 2014, lowering the fund balance to an estimated \$486,000 on May 1, 2015. Therefore, both employee and City contributions have been raised significantly (17%) to keep the fund solvent. This will cost the City an additional \$133,000, over \$2 million total, for 2015.
12. Police and Fire pensions will take \$1 million in City contributions for the coming fiscal year, up about \$50,000 from the year before. The good news is that both funds are relatively healthy from an actuarial standpoint, both being funded over the 70% mark.
13. Spring Lake Park operations have been contracted out to a private management firm after contracting with the Park District for the last 15 years. The three-year contract calls for an annual payment of \$80,000 to the private firm, plus the City has committed to make some capital improvements in the park totaling \$38,000 for the 2015-16 FY. In the past all financial support for Spring Lake Park has come from the Water Fund. It's now been shifted to the General Fund, with the exception of half (\$40,000) of the contract amount which will be transferred from Water to the General Fund, with the total amount paid to the contractor out of the General Fund. This shift in funding was made because of the fragility of the Water Fund, and the fact that the expense probably should be paid out of the General Fund because park maintenance is not strictly a water utility function.

### **General Fund**

The General Fund proposal for next year contains a balanced General Fund budget, with both revenues and expenditures at \$8,975,700 million. The projected cash balance of \$3.25 million exceeds the 25% standard for General Fund cash reserve. Some other observations about the General Fund Budget are as follows:

1. The General Fund supports all City Hall functions, Police, Fire, Cemetery, and parts of the Public Works budget.
2. Property tax revenues to the General Fund are controlled by PTEL, which allow for limited growth each year. About 13 % of the General Fund budget comes from property tax; 56% comes from State-shared revenues, and the balance comes from miscellaneous local sources.
3. The following employee-related expenses have changed, all of which indirectly affect the General Fund:

- Fire and Police pensions are up by \$50,000.

- Liability insurance & workers comp premiums are down by \$88,000.
- IMRF contributions are up by \$98,000.
- Health insurance contributions are up by \$133,000.

4. Some interesting notes about next year's General Fund budget:

- \$35,000 would be transferred to the IT Fund, which has been depleted over the years to cover IT service contract costs. The IT Fund is also supported by transfers of \$10,000 from the Sewer and Garbage Funds, and \$15,000 from Water.
- In the City's Five Year Capital Improvement Plan, Chief Taylor proposes replacing the ladder truck. There should be capacity in the Fire Protection Fund to finance this purchase as existing fire truck debt is retired over the next couple of years.

5. In 2014 the General Fund loaned the Water Fund \$425,000 to undertake Phase 1 of the Walker Street Water Rehabilitation Project, with General Fund to be repaid over a four-year period. The first payment of \$106,250 is included in this proposed budget.

6. The General Fund is the only real source of money to purchase equipment and vehicles for the Operations Division of Public Works. This 2015-16 FY budget contains the following: \$11,000 to replace two cemetery mowers, \$15,000 to purchase a gator-type vehicle for cemetery use, \$10,000 for a pull-behind alley maintainer, \$60,000 to replace a one-ton truck with plow, and \$125,000 to replace a two-ton truck with plow.

### **Water Fund**

Although this is a balanced budget proposal for the 2015-16 FY, we continue to struggle with finances in the Water Utility. Despite a 3% water rate increase effective May 1, 2014, 2014-15 FY water sales revenue is projected to be less than the year before by \$132,000, due mainly to customer conservation measures. Meanwhile, the low-pressure membrane system at the water plant is expensive to operate, with the elevated cost of utilities, chemicals, and purchase of replacement parts. Also, we have a substantial need for capital improvements in the distribution system, especially main replacement, that must be put on hold because of these financial factors.

In 2014 Phase 1 renovation of the Walker Street water tower was financed by means of a \$425,000 loan from the General Fund. Phase 2, the exterior work, will be done in 2015 financed by an IEPA low interest loan. Phase 2 will cost around \$1 million, including painting of the ground storage tank at Spring Lake and the claricone at the water plant. We have considerable debt in the Water Utility, requiring annual debt service of over \$500,000. A \$2.00 per customer per month debt service charge, which will go into effect on May, 2015 and raise about \$139,000 per year, is necessary to make payments on the IEPA loan for the south water tower.

In the proposed budget, revenues exceed expenses by \$172,000, bringing the cash reserve

close to \$500,000, which isn't enough, but better than we've been for a few years. Monthly surcharges to all customers may have to be looked at in the future in order to keep ahead of expenses as revenues have not grown with water rate increases over the past few years.

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

### **Sewer Fund**

The Sewer Fund also is experiencing a revenue decline (\$85,000 less than last year) despite a 2% rate increase on May 1, 2015, but has a little better cash reserve than the Water Fund to work with. Several large projects were financed internally in 2014, reducing the cash reserve by about \$800,000. For next fiscal year, we have secured a \$2.6 million IEPA loan to make several more large-scale improvements at the plant. These improvements will increase the efficiency of the plant, improve on our occasional odor problem, and substantially decrease our energy costs. We should soon be seeking bids on the Sewer Plant Improvement Project. Improvements will consist of the following: high efficiency blowers (\$400,000); new master control centers (\$280,000); new dissolved oxygen monitor valves (\$100,000); new sludge lift blower (\$100,000); new air piping (\$200,000); filter rehabilitation (\$1,400,000) and SCADA System (\$200,000).

In order to pay for the plant improvements, the Council has adopted a \$2.00 per customer per month debt service charge, raising \$132,000 annually to make payments on the IEPA loan. As with water revenues, sewer revenue increases have not corresponded with the percentage rate increases in recent years. The projected cash balance of close to \$700,000 is barely adequate for a \$2 million O&M sewer budget. Monthly surcharges to all customers should also be considered for the sewer utility to help pay growing expenses since rate increases over the past several have not produced corresponding revenue increases.

### **Summary**

The City's General Fund has continued to build over the last several years to the point where we have a comfortable cash reserve of about 36% of GF expenses. The positive results of the 2013 Special Census helps the General Fund tremendously and the Motor Fuel Tax Fund substantially. We are bringing the functions for Downtown development, as well as janitorial duties in house, rather than contracting with the private sector. Inversely, we are now contracting with the private sector, rather than the Park District, to manage Spring Lake Park. We will undertake major capital improvement projects, using local sales tax money: the Adams Street Renovation Project, and the White-McDonough Street rebuilding project. Other major projects are exterior rehabilitation of the south water tower, and improvements at the Wastewater Treatment Plant, both projects using IEPA loans. The Water and Sewer Funds will be buoyed by the adoption of debt service fees to pay off these IEPA loans, and to replace rate increases that have not been effective in raising revenues.

By and large, the City's finances are in good shape. We may not be able to address all of our capital improvement needs, but we are making considerable progress on improving our infrastructure, while meeting our day to day operating needs, and keeping adequate cash balances. However, there is a proposal by the governor of Illinois to cut all cities' LDGF allotment in order to help balance the State budget. In Macomb's case, this would mean an annual loss of \$1,065,000 in General Fund revenue. It will be this summer before we know what is decided by the governor and state legislature in this regard. If a General Fund revenue reduction of any significance comes about, the Mayor, City Council and City staff will have to come up with a contingency plan to address the shortfall. In all likelihood the plan will include reductions in the workforce, which may or may not take place immediately, depending on the size of the revenue cut. Luckily the City's General Fund cash reserve is strong enough to absorb an initial hit without doing serious damage to our financial stability, giving us time to figure out how best to react to a revenue reduction.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Dean Torreson', with a stylized, flowing script.

Dean Torreson  
City Administrator

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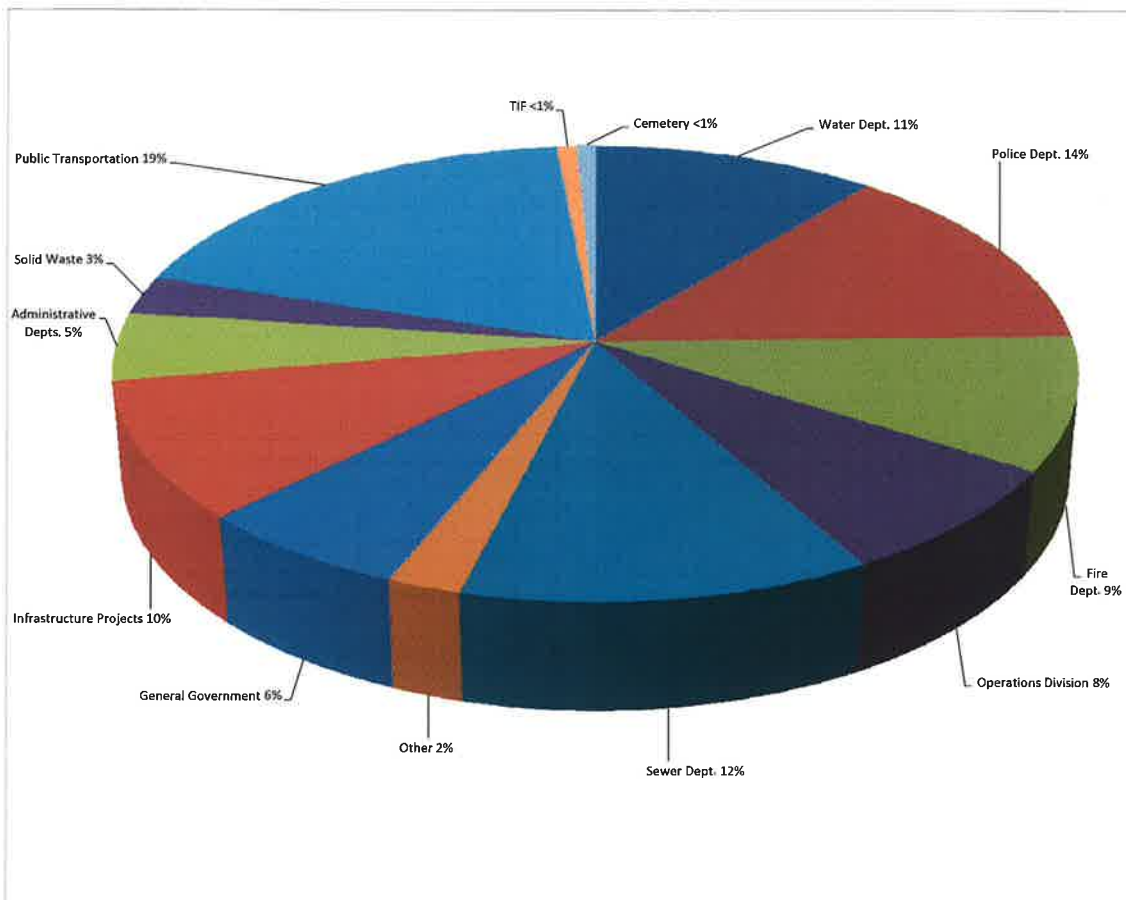


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### BUDGETED EXPENDITURES by Department

Water Department	\$ 3,501,576
Police Department	4,390,375
Fire Department	3,033,360
Operations Division	2,518,675
Sewer Department	3,876,020
Other	698,441
General Government	2,026,272
Infrastructure Projects	3,144,240
Administrative Depts.	1,546,555
Solid Waste	876,196
Public Transportation	6,033,955
TIF	243,077
Cemetery	<u>233,825</u>
<b>Total Budgeted Expenditures</b>	<b>\$ 32,122,567</b>

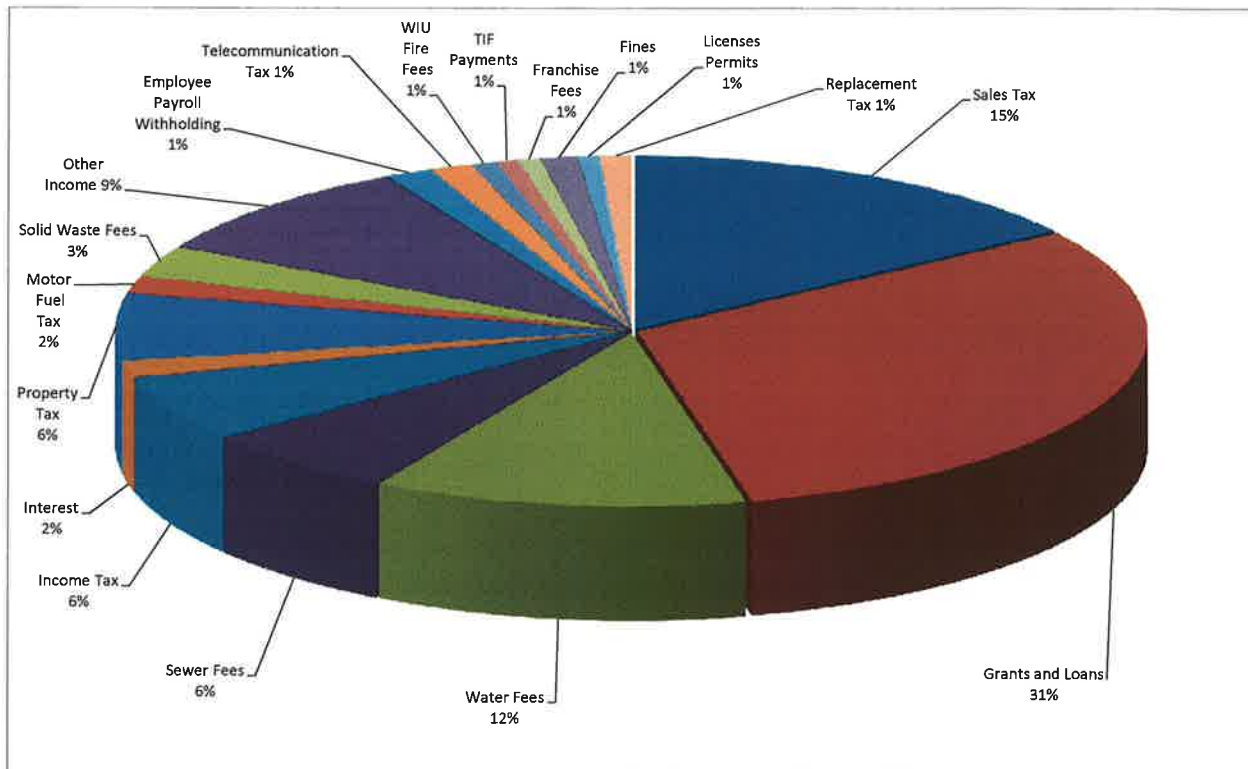
### BUDGET EXPENDITURES by Department



## BUDGETED REVENUES

Sales Tax	\$4,830,000
Grants and Loans	9,717,000
Water Fees	3,695,960
Sewer fees	1,982,000
Income Tax	1,930,000
Interest	476,525
Property Taxes	1,950,921
Motor Fuel Tax	500,000
Solid Waste Fees	906,850
Other Income	2,892,526
Employee Payroll Withholding	466,185
Fines	417,000
WIU Fire Fees	250,000
TIF Payments	220,000
Replacement Tax	220,103
Telecommunications Tax	365,000
Licenses/Permits	208,000
Franchise Fees	321,130
<b>Total Budgeted Revenues</b>	<b>\$31,349,200</b>

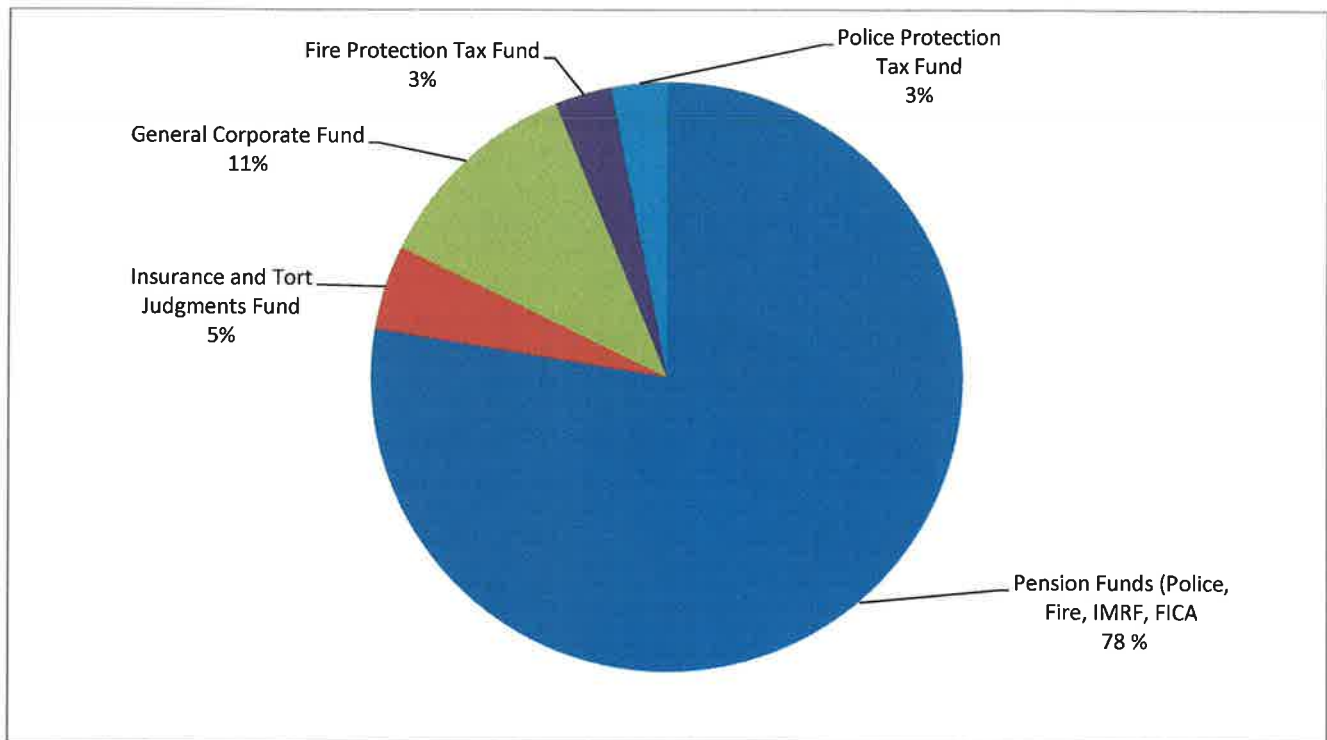
## ESTIMATED COLLECTIONS by Type



# PROPERTY TAX DISTRIBUTION

City of Macomb  
2014 Taxes Paid in 2015

<u>Fund/Purpose</u>	<u>Levy Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 1,514,674
Insurance and Tort Judgments Fund	90,256
General Corporate Fund	226,721
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	\$ 1,951,651



## 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 and Business Office). The following general corporate revenues are worthy of note:

**Property Taxes** Property taxes credited to the General Corporate Fund will total an estimated \$1,225,000. A portion of the property tax total is attributable to Enterprise Zone valuations, and as such, will be deposited into the city/county Enterprise Zone Fund. When originally enacted all property taxes in the Enterprise Zone were abated except the General Corporate levies of the city, township and county. The monies generated from these levies are deposited into a special McDonough County fund for economic development purposes.

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

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

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

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

**Rents Collected** The city receives \$3,800 a year from Margaret Roberts Travel, \$1,200 a year from S & G Taxi, and \$3,240 from Enterprise Rental for office space in the depot. It also receives rent from two cell phone companies for use of space on water towers for antennas (\$93,185). The city rents parking spaces to two businesses in the downtown area on an annual basis (\$500). The City also leases land to Illinois Valley Paving (\$5000), and Gerald Erlandson (\$3,937).

**GENERAL GOVERNMENT**

**Account No. 100**

<b>REVENUES</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>Property Taxes</b>	\$ 1,180,636.75	\$ 1,246,840.00	\$ 1,253,555.00	\$ 1,225,000.00
<b>TIF Property Tax Surplus</b>	8,700.44	8,875.00	8,845.00	9,021.00
<b>Replacement Taxes</b>	113,015.10	115,000.00	110,000.00	110,000.00
<b>Sales Taxes</b>	2,898,785.01	2,900,000.00	2,900,000.00	2,900,000.00
<b>Income Taxes</b>	1,865,055.59	2,000,000.00	1,930,000.00	1,930,000.00
<b>Auto Use Tax</b>	285.49	350.00	1,000.00	2,400.00
<b>Use Tax</b>	329,264.26	350,000.00	390,000.00	405,000.00
<b>Interest</b>	1,615.31	1,500.00	1,550.00	1,500.00
<b>Parking Violations</b>	18,985.00	18,000.00	17,000.00	17,000.00
<b>Court Fines</b>	410,108.99	345,000.00	400,000.00	400,000.00
<b>Liquor Licenses</b>	96,799.00	97,000.00	102,880.00	97,000.00
<b>Other Licenses</b>	3,849.50	5,000.00	2,270.00	3,000.00
<b>Bldg. Permits</b>	40,601.65	41,000.00	35,500.00	38,000.00
<b>Tow/Impound Fees</b>	99,540.00	80,000.00	110,000.00	95,000.00
<b>Certified Copies</b>	12,489.00	11,000.00	13,000.00	12,000.00
<b>Rental Registration Fees</b>	72,734.00	70,000.00	70,000.00	70,000.00
<b>IL-WIU Fire Prot.</b>	250,000.00	250,000.00	250,000.00	250,000.00
<b>Cable TV Franchise</b>	205,601.43	206,000.00	210,185.00	206,000.00
<b>Ameren-CIPS Franchise</b>	115,130.00	115,130.00	115,130.00	115,130.00
<b>Grants</b>	-	-	-	-
<b>Rents Collected</b>	184,218.16	107,100.00	107,820.00	113,600.00
<b>Cemetery Fees</b>	46,500.00	47,000.00	58,000.00	47,000.00
<b>City Share Springlake Revenues</b>	-	-	-	-
<b>Other Receipts</b>	36,607.90	30,000.00	50,000.00	35,000.00
<b>Aldermen Reimbursements</b>	-	-	-	-
<b>Fire Dept. Reimbursements</b>	2,042.14	500.00	10,135.00	500.00
<b>City Clerk's Dept. Reimbursements</b>	2,120.68	1,500.00	2,787.00	1,500.00
<b>Mayor's Dept. Reimbursements</b>	-	-	-	-
<b>Police Dept. Reimbursements</b>	52,409.65	50,000.00	58,000.00	50,000.00
<b>Zoning Dept. Reimbursements</b>	6,701.25	3,000.00	5,350.00	5,000.00
<b>Business Office Reimbursements</b>	2,870.00	1,000.00	1,565.00	1,250.00
<b>Administrator Reimbursements</b>	39.50	-	-	-
<b>Cemetery Reimbursements</b>	1,803.41	50.00	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,058,509.21</b>	<b>\$ 8,100,845.00</b>	<b>\$ 8,214,572.00</b>	<b>\$ 8,139,901.00</b>

## GENERAL CORPORATE

**Salaries** The increase in this line item is due to the City bringing the janitorial functions in-house and hiring two part-time custodians to perform janitorial functions in-house for City Hall, the Police Dept. and the Public Works buildings. The Zoning Board of Appeals is paid from General Corporate.

**Association Dues and Memberships** Association dues are paid to various organizations such as the Western Illinois Regional Council (\$11,859), the Illinois Municipal League (\$1,479) and the Town and Gown (\$300).

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

**Community Sponsorships** Sponsorships include the Macomb Municipal Band (\$3,000) and the Macomb Balloon Rally (\$2,150).

**Fireworks** Expenses will now be paid for directly from the Hotel-Motel Tax Fund instead of making a transfer.

**Springlake Utilities** This expense will be paid for from the general fund instead of the water fund.

**Springlake Private Contract** This expense is being moved to from the water fund to the general fund. The water fund will transfer 1/2 the cost of the management contract to the general fund (\$40,000).

A loan of \$425,000 was made in FY 14-15 to the Water Fund for Phase I of the South Water Tower Painting and to be repaid over a period of four years with the 1st payment of \$106,250 being made in FY 15-16 as a transfer from the water fund to the general fund.

**GENERAL GOVERNMENT**

**Account No. 100-100**

ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries	\$ 518.46	\$ 300.00	\$ 300.00	\$ 25,719.00
Life/Unemployment Ins.	207.14	-	-	405.00
Deferred Compensation	2.88	-	-	-
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Travel/Training/Cont. Education	400.00	-	-	-
Animal Control	82,812.10	66,135.00	74,500.00	69,500.00
Assoc. Dues and Memberships	12,505.40	13,000.00	14,170.00	14,170.00
Fire and Police Commission	32,768.14	15,000.00	18,000.00	15,000.00
Union Negotiations / Arbitration	-	10,000.00	-	-
Office Supplies	345.72	500.00	500.00	500.00
Office Equipment - Non cap	64.99	300.00	100.00	300.00
Advertising	187.00	200.00	300.00	300.00
Postage	26.73	100.00	-	-
Telephone	5,737.13	6,000.00	5,600.00	6,000.00
Computer Support/Maint.	690.04	700.00	-	-
Televising Services	10,000.00	12,000.00	14,000.00	12,000.00
Emergency Notify Phone System	4,198.50	4,200.00	4,225.00	4,225.00
Utilities	55,073.13	70,000.00	66,100.00	70,000.00
Civil Defense Budget (shared)	4,735.76	8,215.00	6,100.00	8,680.00
Professional Fees	4,253.50	4,500.00	3,145.00	4,000.00
Summons Fees	-	-	-	-
Outside Legal Assistance	-	5,000.00	-	-
Community Sponsorships	5,225.00	5,225.00	5,225.00	5,225.00
MAEDCO-Annual Contribution	22,500.00	32,500.00	33,125.00	32,500.00
MAEDCO Pymt-Pella ground	50,416.16	50,420.00	50,420.00	54,420.00
Pierce St. Storage Building	2,813.88	500.00	1,250.00	1,200.00
Equipment Loan/Lease Payments	9,041.37	9,300.00	8,800.00	9,625.00
Building Rent/Lease Pmts.	250.00	750.00	775.00	775.00
Bldg./Grnds./Fixed Equip. Maint.	35,879.63	36,000.00	41,100.00	29,360.00
Depot Expenses	34,646.20	37,000.00	25,000.00	18,000.00
Fireworks	13,118.80	13,200.00	13,620.00	-
General Operating Expense	12,716.89	17,000.00	15,000.00	15,000.00
Twp. Tax Reimbursements	10,569.75	12,000.00	10,880.00	11,000.00
Swimming Pool Study	25,000.00	-	-	-
Swimming Pool Repair/Maint.	-	10,000.00	10,000.00	10,000.00
Swimming Pool Utilities	-	-	-	3,650.00
Museum Maintenance	463.77	1,000.00	4,425.00	1,000.00
Spring Lake Parking Lot	-	-	-	-
Spring Lake Campground Improv.	9,800.00	10,000.00	37,600.00	38,000.00
Spring Lake Private Contract	-	-	26,667.00	80,000.00
Spring Lake Utilities	-	-	-	17,000.00
Special Census	17,853.61	-	-	-
Capital Projects	-	-	-	-
Capital Equipment-Civil Defense	64,306.75	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 554,501.43</b>	<b>\$ 476,418.00</b>	<b>\$ 516,300.00</b>	<b>\$ 582,927.00</b>



**GENERAL CORPORATE INCOME / EXPENSE SUMMARY**

**FY 15-16**

	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ 3,591,557.89</b>	<b>\$ 3,575,047.84</b>	<b>\$ 4,049,519.87</b>	<b>\$ 3,249,582.37</b>
<b>GENERAL FUND REVENUES</b>	<b>8,058,509.21</b>	<b>8,100,845.00</b>	<b>8,214,572.00</b>	<b>8,139,901.00</b>
<b>TRANSFERS IN</b>				
From Water Revenue Funds	283,742.00	293,909.00	293,909.00	<b>453,257.00</b>
From Sewer Revenue Funds	283,742.00	293,909.00	293,909.00	<b>307,007.00</b>
From Community Development	-	-	-	-
From Payroll - interest	15.45	15.00	20.00	<b>20.00</b>
<b>INTRA-FUND TRANSFERS IN</b>				
From Street Fund	-	-	-	-
From Garbage Fund-B.O. Admin	43,595.00	45,593.50	45,593.50	<b>48,357.50</b>
From Police Protective Tax	20,000.00	20,000.00	20,000.00	-
From Hotel/Motel Tax Fund	22,300.00	22,300.00	22,300.00	<b>23,500.00</b>
From TIF	10,000.00	10,000.00	10,000.00	<b>10,000.00</b>
<b>TOTAL TRANSFERS IN</b>	<b>663,394.45</b>	<b>685,726.50</b>	<b>685,731.50</b>	<b>842,141.50</b>
<b>TOTAL REVENUES</b>	<b>8,721,903.66</b>	<b>8,786,571.50</b>	<b>8,900,303.50</b>	<b>8,982,042.50</b>
<b>ITEMS OF EXPENDITURE</b>				
Office of the Mayor	83,498.45	88,540.00	87,420.00	<b>94,380.00</b>
Office of the City Clerk	149,388.47	152,305.00	158,360.00	<b>142,590.00</b>
City Council	38,089.52	43,805.00	35,165.00	<b>34,585.00</b>
Office of the City Administrator	143,963.72	148,965.00	149,095.00	<b>168,940.00</b>
Office of the City Attorney	158,695.60	165,190.00	164,670.00	<b>171,835.00</b>
Business Office	434,231.60	455,935.00	444,870.00	<b>483,575.00</b>
General Government	554,501.43	476,418.00	516,300.00	<b>582,927.00</b>
Police Department	3,020,247.03	3,238,720.00	3,198,800.00	<b>3,107,855.00</b>
Fire Department	1,638,864.17	1,789,540.00	1,765,830.00	<b>1,791,380.00</b>
Cemetery	219,473.85	232,795.00	234,125.00	<b>233,825.00</b>
Community Development Office	358,799.35	388,255.00	359,405.00	<b>370,250.00</b>
Office of the City Treasurer	9,070.62	9,935.00	9,935.00	<b>9,935.00</b>
<b>TOTAL EST. EXPENSES</b>	<b>6,808,823.81</b>	<b>7,190,403.00</b>	<b>7,123,975.00</b>	<b>7,192,077.00</b>
<b>TRANSFERS OUT</b>				
To Water Fund	-	425,000.00	425,000.00	-
To Flex Benefits	-	-	-	-
To Fire Pension Fund	414,964.59	455,000.00	455,000.00	<b>491,280.00</b>
To Police Pension Fund	471,959.15	495,000.00	495,000.00	<b>508,170.00</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
To G. C. Sick/Vacation Fund	78,578.05	154,000.00	141,010.00	<b>102,000.00</b>
To City Hall Maint Fund	7,000.00	13,000.00	15,000.00	<b>3,000.00</b>
To Operations Division	6,844.87	357,635.00	371,945.00	<b>234,474.00</b>
To Equipment Replacement Fund	-	-	-	-
To Fire Protection Tax	-	80,000.00	80,000.00	-
To IT Fund	-	50,000.00	50,000.00	<b>35,000.00</b>
To Insurance / Tort Fund	475,771.21	543,311.00	543,311.00	<b>409,699.40</b>
<b>TOTAL TRANSFERS OUT</b>	<b>1,455,117.87</b>	<b>2,572,946.00</b>	<b>2,576,266.00</b>	<b>1,783,623.40</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 4,049,519.87</b>	<b>\$ 2,598,270.34</b>	<b>\$ 3,249,582.37</b>	<b>\$ 3,255,924.47</b>

## GENERAL CORPORATE SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves associated with the accrued benefit time including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

The funding goal is \$200,000. This amount will be reviewed on an annual basis to determine its sufficiency, based on work force demographics and information relating to individual employee retirement plans.

GENERAL CORPORATE SICK AND VACATION PAY FUND				
Account No. 260				
REVENUES	FY 13-14 Actual	FY 14-15 Budget	Re-estimated 12-13 Rev/Exp	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
INTRA FUND TRANSFERS IN From General Corp.	78,578.05	154,000.00	141,010.00	102,000.00
TOTAL REVENUES	78,578.05	154,000.00	141,010.00	102,000.00
ITEMS OF EXPENDITURE				
Salaries	78,578.05	154,000.00	141,010.00	102,000.00
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. He will also investigate and act upon complaints regarding City programs, services or activities. He 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 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 116,682.22	\$ 121,110.00	\$ 121,110.00	\$ 122,470.00
Salaries - Overtime	-	300.00	-	300.00
Salaries - Part time	-	-	-	-
Life/Unemployment Ins.	529.48	500.00	500.00	580.00
Deferred Compensation	1,120.89	1,170.00	1,170.00	1,400.00
Assoc. Dues and Memberships	350.00	500.00	500.00	500.00
Travel /Training /Continuing Ed.	2,006.18	800.00	800.00	1,000.00
Office Supplies	426.87	600.00	600.00	600.00
Office Equipment/Furnishings	12.97	200.00	200.00	500.00
Advertising	-	100.00	100.00	1,000.00
Publications / Printing	57.90	200.00	200.00	200.00
Postage	285.97	400.00	300.00	400.00
Telephone	1,383.97	1,500.00	1,500.00	1,500.00
Comp. Software/Support/Maint.	-	200.00	-	200.00
Transfer to Health Trust	20,922.60	21,185.00	21,815.00	29,040.00
General Operating Expense	184.67	200.00	300.00	250.00
Administrator Search	-	-	-	9,000.00
Capital Purchases	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 143,963.72</b>	<b>\$ 148,965.00</b>	<b>\$ 149,095.00</b>	<b>\$ 168,940.00</b>

## CITY COUNCIL

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

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

CITY COUNCIL				
Account No. 100-110				
ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries	\$ 24,619.88	\$ 26,600.00	\$ 24,500.00	\$ 21,700.00
Life/Unemployment Ins.	627.48	700.00	700.00	805.00
Travel /Training / Continuing Ed	6,398.30	10,000.00	7,300.00	10,000.00
Telephone	1,920.00	1,920.00	1,920.00	1,680.00
Transfer to Health Trust	4,131.00	4,185.00	345.00	0.00
General Operating Expense	392.86	400.00	400.00	400.00
<b>TOTAL EXPENSES</b>	<b>\$ 38,089.52</b>	<b>\$ 43,805.00</b>	<b>\$ 35,165.00</b>	<b>\$ 34,585.00</b>

## BUSINESS OFFICE

The Business Office assumes responsibility for the water, waste water and solid waste billing and collection, parking and ordinance violations, accounts payable, finance, insurance, payroll and personnel records.

The Business Office is currently staffed by 6 full time employees.

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

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

BUSINESS OFFICE				
Account No. 100-115				
ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 256,660.42	\$ 262,970.00	\$ 253,100.00	\$ 260,835.00
Salaries - Part Time	-	3,000.00	7,550.00	10,000.00
Salaries - Overtime	803.45	1,000.00	500.00	1,000.00
Life/Unemployment Ins.	1,972.57	1,980.00	1,980.00	2,100.00
Deferred Compensation	2,174.87	1,890.00	1,890.00	2,000.00
Assoc. Dues and Memberships	250.00	850.00	250.00	300.00
Travel / Training / Continuing Ed.	1,275.12	2,500.00	-	2,500.00
Office Supplies	5,924.93	6,500.00	6,500.00	7,000.00
Office Equipment / Furnishings	1,910.67	1,900.00	4,000.00	1,900.00
Advertising	357.50	400.00	650.00	400.00
Publications / Printing	4,682.34	3,800.00	5,850.00	5,000.00
Postage	26,002.98	28,000.00	28,000.00	28,000.00
Telephone	3,308.10	4,500.00	2,600.00	2,800.00
Comp. Software/ Support / Maint.	26,823.60	27,000.00	27,000.00	27,500.00
Professional Fees	47,806.48	41,500.00	43,500.00	43,000.00
Transfer to Health Trust	53,970.60	67,945.00	61,300.00	89,040.00
General Operating Expense	307.97	200.00	200.00	200.00
Capital Purchases	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 434,231.60</b>	<b>\$ 455,935.00</b>	<b>\$ 444,870.00</b>	<b>\$ 483,575.00</b>

## 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 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 98,095.21	\$ 92,625.00	\$ 96,600.00	\$ 71,800.00
Salaries - Overtime	684.56	500.00	750.00	650.00
Life / Unemployment Ins.	696.34	660.00	660.00	435.00
Deferred Compensation	785.62	820.00	820.00	720.00
Travel / Training / Continuing Ed.	1,369.36	2,950.00	2,950.00	2,950.00
Assoc. Dues/Memberships	395.00	550.00	405.00	550.00
Office Supplies	1,360.80	1,800.00	1,400.00	1,600.00
Office Equip./Furnishings	1,039.70	1,800.00	500.00	1,600.00
Advertising	181.50	1,000.00	300.00	1,000.00
Publications / Printing	5,758.80	8,000.00	8,000.00	8,000.00
Postage	542.95	800.00	800.00	800.00
Telephone	3,059.33	3,500.00	2,600.00	3,500.00
Computer Software / Support / Mtc.	478.80	1,000.00	350.00	1,000.00
Professional Fees	9,881.00	8,000.00	8,500.00	8,000.00
Transfer to Health Trust	25,053.60	28,100.00	33,525.00	39,785.00
General Operating Expense	5.90	200.00	200.00	200.00
Capital Purchases	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 149,388.47</b>	<b>\$ 152,305.00</b>	<b>\$ 158,360.00</b>	<b>\$ 142,590.00</b>

## 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 Attorneys Office is staffed by one full-time City Attorney, one full-time Legal Assistant and one part-time office clerk.

An in house City Attorney was re-established in 2011 after contracting these services for the previous eight years.

OFFICE OF THE CITY ATTORNEY				
Account No. 100-135				
ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 115,597.79	\$ 121,420.00	\$ 121,420.00	\$ 124,190.00
Salaries - Overtime	-	300.00	-	300.00
Salaries - Part Time	5,695.00	8,600.00	8,600.00	8,600.00
Life / Unemployment Ins.	801.90	700.00	700.00	765.00
Deferred Compensation	-	-	-	-
Employment Contracts	1,886.00	-	-	-
Travel / Training / Continuing Ed.	300.50	1,500.00	1,755.00	1,000.00
Association Dues / Memberships	844.00	800.00	890.00	950.00
Office Supplies	1,769.18	1,500.00	1,500.00	1,500.00
Office Equipment / Furnishings	-	-	35.00	-
Advertising	-	-	-	250.00
Publications / Printing	597.37	750.00	450.00	500.00
Postage	907.84	750.00	550.00	600.00
Telephone	1,679.20	2,000.00	1,700.00	2,000.00
Computer Software/Support/Maint.	3,220.72	1,000.00	700.00	1,000.00
Professional Fees	342.50	500.00	250.00	500.00
Transfer to Health Trust	25,053.60	25,370.00	26,120.00	29,680.00
General Operating	-	-	-	-
Capital Purchases	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 158,695.60</b>	<b>\$ 165,190.00</b>	<b>\$ 164,670.00</b>	<b>\$ 171,835.00</b>

## 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 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 63,189.24	\$ 65,270.00	\$ 65,270.00	\$ 65,315.00
Salaries - Overtime	-	300.00	300.00	300.00
Salaries - Part Time	-	-	-	-
Life / Unemployment Ins.	276.76	200.00	200.00	375.00
Deferred Compensation	221.24	230.00	230.00	245.00
Travel / Training / Continuing Ed.	8,769.11	9,500.00	11,500.00	12,000.00
Association Dues / Memberships	452.50	705.00	700.00	600.00
Office Supplies	508.86	600.00	600.00	500.00
Office Equipment / Furnishings	12.97	400.00	-	300.00
Advertising	189.60	400.00	400.00	400.00
Publications / Printing	605.55	800.00	800.00	800.00
Postage	281.70	350.00	350.00	350.00
Telephone	1,663.99	2,200.00	1,060.00	1,100.00
Computer Software/Support/Maint.	-	200.00	200.00	200.00
Professional Fees	-	100.00	50.00	100.00
Gas / Fuel	-	-	-	-
Transfer to Health Trust	4,131.00	4,185.00	4,310.00	9,695.00
General Operating	3,195.93	3,100.00	1,450.00	2,100.00
Capital Purchases	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 83,498.45</b>	<b>\$ 88,540.00</b>	<b>\$ 87,420.00</b>	<b>\$ 94,380.00</b>



## COMMUNITY DEVELOPMENT OFFICE

The Community Development Office is responsible for the enforcement of the city's zoning, building, property maintenance, sub-division control and construction codes. Departmental employees serve as staff to the Macomb Planning Commission, Zoning Board of Appeals, Building Commission of Appeals and the Electrical Commission. The department is currently staffed by five full time personnel. It should be noted that the Community Development Coordinator has primary administrative responsibility over state and federal programs in which the city participates and the city's housing / economic development revolving loan programs.

The office is staffed by a Community Development Coordinator, a Lead Code Inspector, a Property Maintenance Inspector, a Code Enforcement Officer and one Office Clerk.

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

Travel /Training/Continuing Education - ICC Certification testing and continuing education for staff, Illinois Planning Association Annual Conference for the community development coordinator and a certified housing maintenance inspector course.

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

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

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

Plumbing Inspections - This budget includes \$10,000 to pay for plumbing inspections done by two independent contractors at a rate of \$150.00 per inspection.

McDonough County GIS Center Contribution - The McDonough County GIS Center provides mapping and technical support to the City, County and WIU through an intergovernmental agreement. In previous years, the City and County portions of the GIS Center expenses were paid through the Enterprise Zone Board. The Enterprise Zone Board funds are no longer available for this program. \$29,500 covers the City's share of the McDonough County GIS Center Budget.

**COMMUNITY DEVELOPMENT OFFICE**

**Account No. 100-150**

ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 223,469.93	\$ 247,750.00	\$ 228,200.00	\$ 226,550.00
Salaries - Overtime	74.16	100.00	-	300.00
Part Time Salaries	-	-	-	-
Life / Unemployment Ins.	1,793.01	1,700.00	1,700.00	1,600.00
Deferred Compensation	548.49	550.00	550.00	580.00
Safety Equip / Uniform Exp	296.09	500.00	500.00	500.00
Travel /Training / Continuing Ed.	1,039.32	3,500.00	4,000.00	5,500.00
Assoc. Dues and Memberships	696.50	700.00	555.00	700.00
Employment Contracts	6,746.00	2,000.00	6,120.00	2,500.00
Engineering(Plats-Sub Review/Insp)	4,699.50	3,500.00	1,500.00	3,500.00
Office Supplies	2,215.42	2,425.00	2,000.00	2,425.00
Office Equip./ Furnishings	212.20	450.00	200.00	250.00
Advertising	2,355.94	3,250.00	1,000.00	2,500.00
Publications / Printing	1,291.57	2,500.00	1,000.00	1,500.00
Postage	2,008.55	1,900.00	1,400.00	2,200.00
Telephone	2,463.57	2,700.00	4,500.00	4,500.00
Computer Software/Support/Maint.	800.00	1,200.00	2,000.00	2,300.00
Professional Fees - Filings	2,547.75	850.00	850.00	850.00
Plumbing Inspections	-	-	-	10,000.00
Mowing Contract	4,797.00	6,000.00	11,000.00	10,000.00
McDonough Co. GIS Center Contr.	34,017.00	29,500.00	29,500.00	29,500.00
Special Projects	-	1,000.00	-	-
Maint. of Licensed Vehicles	407.82	550.00	700.00	750.00
Maint. of Radios / Vehicular Equip.	9.94	-	405.00	-
Gasoline / Fuel	1,722.39	1,995.00	1,750.00	1,800.00
Transfer to Health Trust	64,100.20	67,735.00	59,475.00	59,045.00
General Operating Expenses	487.00	900.00	500.00	900.00
Capital Purchases	-	5,000.00	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 358,799.35</b>	<b>\$ 388,255.00</b>	<b>\$ 359,405.00</b>	<b>\$ 370,250.00</b>

## 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 ways)

Fire Station No.2 - Water plant and water towers - railroad right-of-way along route 136

Chandler Park-Compton Park - Mavis Park - other city owned lots

Building, Grounds and Fixed Equipment Maint. - This line item includes the purchase of a garage door and opener (\$3,500).

Capital Equip. - Purchases this year includes replacement of two daily mowers (\$11,000) and a Gator vehicle (\$15,000). Mowers to be replaced every three years.

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

CEMETERY DEPARTMENT				
Account No. 100-120				
ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 57,219.10	\$ 58,660.00	\$ 58,600.00	\$ 60,115.00
Salaries - Overtime	8,874.18	4,500.00	5,500.00	4,500.00
Salaries - Part time	48,320.03	71,000.00	71,000.00	72,510.00
Life / Unemployment Ins.	1,180.46	1,550.00	1,550.00	1,800.00
Deferred Compensation	501.75	520.00	520.00	535.00
Safety Equip / Uniform Exp.	1,719.36	1,750.00	1,750.00	1,750.00
Travel / Training / Continuing Ed.	-	-	-	-
Drug and Alcohol Testing	66.00	70.00	70.00	70.00
Assoc. Dues and Memberships	-	-	40.00	50.00
Office Supplies	149.10	200.00	200.00	200.00
Office Equipment/Furnishings	1,294.00	300.00	100.00	300.00
Advertising	-	200.00	200.00	200.00
Publications / Printing	639.87	400.00	400.00	400.00
Telephone	1,834.25	2,250.00	2,100.00	2,300.00
Utilities	3,298.16	4,000.00	3,600.00	4,000.00
Computer Software Support / Maint.	204.99	350.00	150.00	350.00
Professional Fees	-	-	90.00	100.00
Maint. of Licensed Vehicles	2,003.09	2,500.00	3,500.00	3,250.00
Maint. Radio/Vehicular Equip.	-	500.00	500.00	500.00
Gasoline / Fuel	9,445.77	10,290.00	10,000.00	9,500.00
Maint. of Movable Equip.	4,497.61	4,500.00	4,500.00	4,500.00
Hand Tools	3,872.69	3,500.00	3,500.00	3,500.00
Bldg/Grnds / Fixed Equip. Maint.	5,240.94	8,000.00	8,000.00	13,000.00
Transfer to Health Trust	16,791.60	17,005.00	17,505.00	19,895.00
General Operating Expense	1,101.12	6,850.00	6,850.00	2,500.00
Stone Refurbishment	-	2,000.00	2,000.00	2,000.00
Capital Improvement Projects	5,031.78	-	-	-
Capital Equipment	46,188.00	31,900.00	31,900.00	26,000.00
<b>TOTAL EXPENSES</b>	<b>\$ 219,473.85</b>	<b>\$ 232,795.00</b>	<b>\$ 234,125.00</b>	<b>\$ 233,825.00</b>

## CEMETERY MAINTENANCE FUND

This fund was created for general enhancements and improvements to the cemetery. \$75.00 from each grave opening is dedicated to build this fund to a sustainable amount.

In FY 11-12, a stone setting fee of \$25 was established.

CEMETERY MAINTENANCE FUND				
Account No 220				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 26,457.00	29,657.00	29,007.00	34,007.00
Stone Setting Fee	575.00	700.00	500.00	500.00
Cemetery Maintenance Fees	3,975.00	4,500.00	4,500.00	4,500.00
TOTAL REVENUE	4,550.00	5,200.00	5,000.00	5,000.00
ITEMS OF EXPENDITURE				
Stone Refurbishment	2,000.00	-	-	-
Professional Fees	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	2,000.00	-	-	-
PROJECTED ENDING BALANCE	29,007.00	34,857.00	34,007.00	39,007.00

## CITY TREASURER

The City Treasurer shall perform such duties as may be prescribed for him by statute or ordinance and acts as the town collector. The City Treasurer has oversight responsibilities for all money paid to the city or paid out of the city. He assists in developing ordinances, policies, and procedures in connection with financial matters including depositories, financial records and reports, audit reports, bond issues and taxation.

OFFICE OF THE CITY TREASURER				
Account No. 100-155				
ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 7,211.50	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life/Unemployment Ins.	65.52	70.00	70.00	70.00
Deferred Compensation	116.07	75.00	75.00	75.00
Assoc. Dues and Memberships	-	-	-	-
Travel /Training /Continuing Ed.	1,557.53	1,600.00	1,600.00	1,600.00
Office Supplies	-	400.00	400.00	400.00
Office Equipment/Furnishings	-	50.00	50.00	50.00
Telephone	120.00	240.00	240.00	240.00
Comp. Software/Support/Maint.	-	-	-	-
General Operating Expense	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 9,070.62</b>	<b>\$ 9,935.00</b>	<b>\$ 9,935.00</b>	<b>\$ 9,935.00</b>

## 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 \$71,900 this year in property and replacement taxes.

Safety Equipment/Uniform Clothing Expense \$11,000 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 \$65,270 are made annually on two fire trucks. A new loan agreement was negotiated in 2013, which will be paid off in October, 2018.

FIRE PROTECTION TAX FUND				
Account No. 240				
	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 42,270.49	\$ 56,227.79	\$ 55,895.74	\$ 24,350.74
Property Taxes	59,421.58	59,400.00	59,904.00	59,900.00
Replacement Tax	11,602.20	11,000.00	12,016.00	12,000.00
Rural Fire Fees	17,251.50	16,620.00	17,230.00	17,230.00
Interest	30.54	40.00	20.00	20.00
FEMA Grant	-	-	-	-
Vibe Reimbursement	15,815.00	-	-	-
Misc. Receipts	2,922.30	-	-	-
INTRA FUND TRANSFER IN				
From General Fund	-	80,000.00	80,000.00	-
TOTAL REVENUES	107,043.12	167,060.00	169,170.00	89,150.00
ITEMS OF EXPENDITURE				
Safety Equip/Uniform Exp	19,375.70	15,500.00	15,500.00	15,500.00
Interest Expense - Fire Truck	11,216.22	7,540.00	7,720.00	5,760.00
Capital Outlay-Principal (Fire Truck)	49,321.34	57,725.00	57,545.00	59,505.00
FEMA Grant	-	-	-	-
Self Contained Breathing Apparatus	-	119,850.00	119,850.00	-
General Operating Expense	13,504.61	-	100.00	-
TOTAL EXPENSES	93,417.87	200,615.00	200,715.00	80,765.00
PROJECTED ENDING BALANCE	\$ 55,895.74	\$ 22,672.79	\$ 24,350.74	\$ 32,735.74

## **FIRE DEPARTMENT**

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

**Professional Fees** Funds in this line item will cover hazardous response physicals.

**Region 9 Tech Rescue Team** All cities involved in the team (Canton, Galesburg and Monmouth) have agreed to donate to a fund for the purchase and maintenance of all of the team equipment.

**Hazardous Materials Response** This line item provides for the maintenance of inventory. Macomb has a state certified hazardous materials team, and being able to validate this team would provide the opportunity to receive some equipment at no cost to the city. This line item is used for the continued replacement of the 13 Level A suits.

**Maintenance of Moveable Equipment** - Hoses and rescue equipment, such as rope are in need of replacement.

**Capital Equipment** - This budget has no planned purchases.

**Capital Improvement Project** - This budget has no planned improvements.

The Macomb Fire Department is currently staffed by 20 full time, uniformed personnel and a secretary.

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

<b>ITEMS OF EXPENDITURE</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
Salaries - Regular	\$ 1,153,617.28	\$ 1,195,000.00	\$ 1,195,000.00	\$ 1,225,725.00
Salaries - Overtime	73,682.99	80,000.00	80,000.00	75,000.00
Life / Unemployment Ins.	7,720.33	7,000.00	7,000.00	6,650.00
Deferred Compensation	9,751.55	10,000.00	10,000.00	10,385.00
Travel / Training / Continuing Ed.	11,323.24	16,000.00	16,000.00	16,000.00
Assoc. Dues and Memberships	764.00	1,500.00	1,500.00	1,500.00
Fire Prevention Education	822.50	2,500.00	2,840.00	2,500.00
Office Supplies	414.31	1,000.00	800.00	800.00
Office Equipment / Furnishings	605.38	1,500.00	1,000.00	1,500.00
Advertising	218.70	-	-	-
Publications / Printing	1,114.73	1,200.00	1,200.00	1,200.00
Postage	45.45	200.00	200.00	200.00
Telephone	4,511.38	4,900.00	4,900.00	6,000.00
Utilities	16,964.23	17,000.00	15,000.00	17,000.00
Computer Software/Suppor/Maint.	348.98	500.00	500.00	500.00
Professional Fees	676.00	2,000.00	2,000.00	2,000.00
Equipment Loan / Lease Pmts	1,126.85	1,500.00	1,500.00	1,500.00
Maint. of Licensed Vehicles	21,753.78	30,000.00	26,000.00	30,000.00
Maint. of Radios/Vehicular Equip.	180.00	2,500.00	6,500.00	2,500.00
Gasoline / Fuel	11,600.96	13,125.00	10,150.00	11,820.00
Maint. of Movable Equipment	11,099.99	10,000.00	8,000.00	10,000.00
Hand Tools	183.44	600.00	600.00	600.00
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	3,870.08	6,000.00	6,500.00	6,000.00
Bldg / Grnds / Fixed Equip. Maint.	11,444.98	7,000.00	8,000.00	8,000.00
Blgd/Grnds/Train.Facility Maint.	183.46	1,000.00	1,000.00	1,000.00
Transfer to Health Trust	290,828.60	309,515.00	308,640.00	347,000.00
General Operating Expense	3,010.98	5,000.00	5,000.00	5,000.00
Capital Equipment	-	12,000.00	12,000.00	-
Capital Improvement Projects	-	50,000.00	33,000.00	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,638,864.17</b>	<b>\$ 1,789,540.00</b>	<b>\$ 1,765,830.00</b>	<b>\$ 1,791,380.00</b>



## **POLICE DEPARTMENT**

The Macomb Police Department budget allows for 27 full time, uniformed personnel, two clerks, and a community service officer.

Safety Equip/Uniform Expense Uniformed personnel are accorded annual clothing and cleaning allowances of \$700 and \$650 respectively. This has partly been extended to include two civilian clerks.

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

Office Equip. and Furnishings The department plans to purchase some new chairs and shelves.

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

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

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

911 Center Pymt. The city pays one-third of the cost of operating the joint city, county and 911 communications center.

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

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

Capital Improvement This budget has no planned improvements.

**POLICE DEPARTMENT**

**Account No. 100-145**

ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$1,620,082.89	\$1,727,700.00	\$1,710,000.00	\$1,751,125.00
Salaries - Overtime	226,098.25	268,000.00	268,000.00	268,000.00
Life / Unemployment Ins.	11,375.15	10,300.00	10,300.00	9,490.00
Deferred Compensation	9,253.26	9,500.00	9,500.00	9,050.00
Safety Equip / Uniform Exp	54,542.13	52,500.00	55,000.00	55,000.00
Travel/Training / Continuing Ed.	65,262.84	55,000.00	55,000.00	55,000.00
Assoc. Dues and Memberships	1,205.00	1,000.00	1,070.00	1,200.00
Office Supplies	2,705.59	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	886.22	2,500.00	2,500.00	2,500.00
Advertisting	-	200.00	200.00	200.00
Publications / Printing	10,695.01	9,000.00	9,000.00	9,000.00
Postage	1,213.72	1,705.00	1,500.00	1,500.00
Telephone	14,515.65	15,000.00	15,000.00	14,000.00
Utilities	12,768.26	15,000.00	14,000.00	15,000.00
Computer Software/Support/Maint.	2,435.94	4,600.00	4,600.00	6,500.00
Mobile Data Computer Exp/Purch.	7,815.36	9,000.00	8,500.00	11,000.00
Professional Fees / Services	6,444.29	1,500.00	1,500.00	1,500.00
Equipment Loan / Lease Pmts.	5,080.63	5,500.00	5,500.00	5,500.00
Building Rent / Lease Payment	135,566.25	138,615.00	138,615.00	-
911 Comm Center Pmt.	294,166.69	303,750.00	300,000.00	300,000.00
Maint. of Licensed Vehicles	20,724.64	22,000.00	30,000.00	30,000.00
Maint. of Radios / Vehicular Equip.	16,973.53	16,000.00	26,500.00	17,000.00
Gasoline / Fuel	52,521.41	55,650.00	47,000.00	50,000.00
K-9 Unit Expenses	585.95	3,000.00	2,700.00	3,000.00
Firing Range	9,369.53	9,000.00	9,000.00	9,000.00
Bldg./Grounds Fixed Equip. Maint.	19,285.61	22,000.00	19,000.00	10,600.00
Tow Expense	30,848.46	26,000.00	31,000.00	31,000.00
Transfer to Health Trust	383,578.20	403,100.00	392,615.00	435,090.00
General Operating Expenses	4,246.57	3,600.00	3,600.00	3,600.00
Capital Equipment	-	-	-	-
Capital Improvements	-	45,000.00	24,600.00	-
<b>TOTAL EXPENSES</b>	<b>\$3,020,247.03</b>	<b>\$3,238,720.00</b>	<b>\$3,198,800.00</b>	<b>\$3,107,855.00</b>

## POLICE PROTECTIVE TAX

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

There is no longer a transfer to the general fund due to the debt for the 911 center being retired in FY 14-15.

Capital Equip. - \$66,000 is being requested for the purchase of two replacement vehicles.

POLICE PROTECTIVE TAX FUND				
Account No. 250				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 67,033.53	\$ 72,311.53	\$ 122,299.85	\$ 77,094.85
Property Taxes	59,421.58	59,400.00	59,904.00	59,500.00
Replacement Tax	11,602.20	11,000.00	12,016.00	12,015.00
Interest	59.54	75.00	45.00	45.00
Misc. Receipts	4,183.00	-	15,855.00	-
TOTAL REVENUES	75,266.32	70,475.00	87,820.00	71,560.00
ITEMS OF EXPENDITURE				
Capital Equipment	-	61,000.00	113,025.00	66,000.00
Vehicle Maintenance	-	-	-	-
Maint. Of Radio/Veh Equipment	-	-	-	10,600.00
Maintenance of Moveable Equip	-	-	-	-
TOTAL EXPENSES	-	61,000.00	113,025.00	76,600.00
INTRA-FUND TRANSFERS OUT				
To Gen. Corp. (Bldg. Lease)	20,000.00	20,000.00	20,000.00	-
PROJECTED ENDING BALANCE	\$ 122,299.85	\$ 61,786.53	\$ 77,094.85	\$ 72,054.85

# BOND INFRASTRUCTURE FUND

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

Items Planned for the 2015 construction season are:

Adams Street Improvements	\$	950,000
White and McDonough Street Improvements	\$	520,430

BOND INFRASTRUCTURE FUND				
Account No. 115				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 7,218,739.06	\$ 4,376,979.06	\$ 4,166,281.50	\$ 1,469,430.50
Bond Proceeds	-	-	-	-
IDOT Reimb for U-Drive Improvments	-	236,000.00	-	-
Interest	16,578.18	24,750.00	26,000.00	1,000.00
TOTAL REVENUES	16,578.18	260,750.00	26,000.00	1,000.00
ITEMS OF EXPENDITURE				
Bank Charges	15.00	-	45.00	-
Crack Sealing	-	-	-	-
Oil and Chip	-	-	-	-
Street Microsurfacing	85,267.10	-	47,170.00	-
Full Depth Recycle	22,664.75	550,000.00	523,920.00	-
Infrastructure Street Projects	83,369.55	-	-	-
Box Culverts- Dudley/McArthur	639,409.34	-	-	-
North Ward S.- Jackson to Adams	1,070,913.43	-	-	-
East Carroll St.-Campbell to White	948,599.28	-	-	-
East St. - Wheeler to University	50,709.01	1,400,000.00	1,325,000.00	-
University Drive Improvements	-	325,000.00	89,000.00	-
Wigwam Hollow Bridge	25,514.70	500,000.00	480,000.00	-
White and McDonough	-	-	31,990.00	520,430.50
Chandler Street	142,573.58	-	-	-
Adams Street Improvements	-	-	77,964.00	950,000.00
Parking Lot - Train Depot	-	200,000.00	147,762.00	-
TOTAL EXPENSES	3,069,035.74	2,975,000.00	2,722,851.00	1,470,430.50
TRANSFERS OUT				
To Dwntrn Revitalization Fund	-	-	-	-
TOTAL EXPENSES	3,069,035.74	2,975,000.00	2,722,851.00	1,470,430.50
PROJECTED ENDING BALANCE	\$ 4,166,281.50	\$ 1,662,729.06	\$ 1,469,430.50	\$ -

## **SALES TAX - INFRASTRUCTURE**

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

**The specified project for this budget is White and McDonough St. with part of the cost being paid from the Bond Infrastructure Fund. The Downtown project is scheduled for FY 16-17.**

**\$147,290 is budgeted for the purchase of materials used for street improvements**

**\$210,000 is budgeted for a Safe Route to School Program for the development of sidewalks in school areas.**

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

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

**IDOT is funding a traffic signal head replacement project for the city at an estimated cost of \$441,165. The city's share is estimated to be \$35,484.**

**\$150,000 is being budgeted for the preparation work for Candy Lane project.**

**\$150,000 is being budgeted for a new parking lot development.**

**A \$1,250,000 transfer is made to the Downtown Revitalization Fund.**

**SALES TAX - INFRASTRUCTURE**

**Account No. 110**

<b>SOURCE OF FUNDS</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$528,680.86</b>	<b>\$ 1,250,665.86</b>	<b>\$ 1,313,823.57</b>	<b>\$ 1,435,848.57</b>
<b>Sales Tax Referendum</b>	1,925,125.91	1,900,000.00	1,920,000.00	1,930,000.00
<b>Safe Routes to School Program</b>	-	40,000.00	-	160,000.00
<b>Interest</b>	193.00	200.00	150.00	150.00
<b>Misc Receipts</b>	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,925,318.91</b>	<b>1,940,200.00</b>	<b>1,920,150.00</b>	<b>2,090,150.00</b>
<b>ITEMS OF EXPENDITURE</b>				
<b>Engineering</b>	128.50	-	180.00	-
<b>Professional Fees</b>	4,035.27	-	2,205.00	-
<b>Concrete</b>	14,421.60	35,000.00	36,000.00	37,290.00
<b>Asphalt</b>	5,890.90	9,000.00	9,000.00	10,000.00
<b>Emulsion Oil</b>	22,159.13	40,000.00	41,000.00	41,000.00
<b>Sand / Rock</b>	16,373.38	25,000.00	25,000.00	26,000.00
<b>Pipe/Culverts/Grates/Inlets/Manholes</b>	17,282.78	20,000.00	20,000.00	21,000.00
<b>Street Striping / Paint</b>	8,507.14	12,000.00	12,000.00	12,000.00
<b>Street Crack Sealing</b>	-	-	-	-
<b>Street Micro-Surfacing</b>	-	-	-	-
<b>Sidewalk Replace Program- shared</b>	1,116.00	10,000.00	2,000.00	10,000.00
<b>Safe Route to School Program</b>	-	50,000.00	-	210,000.00
<b>Traffic Signal Replacement</b>	-	36,000.00	-	36,000.00
<b>Traffic Pattern Study</b>	-	30,000.00	-	-
<b>Infrastructure Street Projects</b>	-	-	-	-
<b>Wigwam Hollow Br. - Land Acqu</b>	6,850.00	-	-	-
<b>Parking Lot Development</b>	-	150,000.00	-	150,000.00
<b>White and McDonough</b>	-	-	-	297,580.00
<b>Candy Ln.</b>	-	-	-	150,000.00
<b>Unspecified Projects</b>	-	-	-	50,000.00
<b>University Drive Improvements</b>	9,400.00	-	-	-
<b>W Carroll St</b>	34,674.00	-	-	-
<b>Full Depth Recycle and Overlay</b>	-	-	-	-
<b>Infrastructure Bond/Int Pymts</b>	599,337.50	600,740.00	600,740.00	602,940.00
<b>TOTAL EXPENSES</b>	<b>740,176.20</b>	<b>1,017,740.00</b>	<b>748,125.00</b>	<b>1,653,810.00</b>
<b>TRANSFERS OUT</b>				
<b>To Storm Sewer Fund</b>	50,000.00	50,000.00	50,000.00	50,000.00
<b>INTRA FUND TRANS OUT</b>				
<b>To Downtown Revitalization</b>	350,000.00	1,000,000.00	1,000,000.00	1,250,000.00
<b>TOTAL TRANSFERS OUT</b>	<b>400,000.00</b>	<b>1,050,000.00</b>	<b>1,050,000.00</b>	<b>1,300,000.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 1,313,823.57</b>	<b>\$ 1,123,125.86</b>	<b>\$ 1,435,848.57</b>	<b>\$ 572,188.57</b>

## DOWNTOWN REVITALIZATION

The City has created the "Downtown Revitalization Fund" in preparation for the Downtown renovation project scheduled for 2016 construction. The fund receives transfers from the Infrastructure Sales Tax Fund as monies are available in that fund, in order to accumulate at least \$3.5 million by the spring of 2016.

Downtown Project \$20,000 is budgeted for design and engineering.

DOWNTOWN REVITALIZATION				
Account No. 120				
REVENUES	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ 225,000.00	\$ 257,073.94	\$ 907,073.94
INTRA-FUND TRANSFERS IN	-	-	-	-
From Sales Tax Infrastructure	350,000.00	1,000,000.00	1,000,000.00	1,250,000.00
TOTAL TRANSFERS IN	350,000.00	1,000,000.00	1,000,000.00	1,250,000.00
ITEMS OF EXPENDITURE				
Downtown Project	92,926.06	225,000.00	350,000.00	20,000.00
TOTAL EXPENSES	92,926.06	225,000.00	350,000.00	20,000.00
PROJECTED ENDING BALANCE	\$ 257,073.94	\$ 1,000,000.00	\$ 907,073.94	\$ 2,137,073.94

## CITY HALL MAINTENANCE FUND

This fund included monies previously earmarked and budgeted for the renovation and expansion of City Hall. It is now intended to be used for maintenance upkeep of City Hall.

This year, \$3,000 is being budgeted for new landscaping and \$1,000.00 for pillar restoration on the front of the building.

CITY HALL MAINTENANCE FUND				
Account No. 155				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 518.14	\$ 1,068.14	\$ 1,067.87	\$ 5,032.87
INTRA-FUND TRANSFERS IN				
From General Corporate	\$ 7,000.00	\$ 13,000.00	\$ 15,000.00	\$ 3,000.00
TOTAL TRANSFERS IN	7,000.00	13,000.00	15,000.00	3,000.00
ITEMS OF EXPENDITURE				
Capital (Furnishings)	-	-	-	-
Buildings and Grounds	6,450.27	13,000.00	11,035.00	4,000.00
TOTAL EXPENSES	6,450.27	13,000.00	11,035.00	4,000.00
PROJECTED ENDING BALANCE	\$ 1,067.87	\$ 1,068.14	\$ 5,032.87	\$ 4,032.87



## **OPERATIONS DIVISION**

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

**TRANSFERS include;**

**\$27,500 from the garbage fund to help off set salaries related to the yard waste site**

**\$545,000 from the motor fuel tax fund for labor, equipment and materials for street activities**

**\$58,450 from the sewer fund to defray part of the costs of the Public Works' director and secretary's salary and benefits.**

**\$575,065 from the water fund to defray part of the costs of the Public Works director and secretary's salary and benefits and six employees' salaries and benefits who were transferred from water distribution to street operations.**

**Monies transferred from the general fund are to subsidize the balance of street expenditures.**

**OPERATIONS DIVISION REVENUES**

**Account No. 200**

<b>REVENUES</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Replacement Taxes</b>	<b>\$ 15,386.78</b>	<b>\$ 15,000.00</b>	<b>\$ 15,935.00</b>	<b>15,000.00</b>
<b>Telecommunications Taxes</b>	<b>400,851.15</b>	<b>380,000.00</b>	<b>365,000.00</b>	<b>365,000.00</b>
<b>Grants -Trees</b>	<b>7,625.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>State Highway Maint.</b>	<b>3,636.82</b>	<b>3,600.00</b>	<b>3,770.00</b>	<b>3,860.00</b>
<b>Sale of Materials</b>	<b>182.40</b>	<b>100.00</b>	<b>-</b>	<b>100.00</b>
<b>Sale of Salt - McDonough County</b>	<b>-</b>	<b>-</b>	<b>15,303.00</b>	<b>-</b>
<b>Sale of Salt - WIU</b>	<b>-</b>	<b>-</b>	<b>22,925.00</b>	<b>-</b>
<b>Sale of Fuel-outside vendors</b>	<b>388,814.49</b>	<b>409,500.00</b>	<b>345,000.00</b>	<b>368,550.00</b>
<b>Sale of Fuel-internal usage</b>	<b>156,769.53</b>	<b>183,330.00</b>	<b>156,000.00</b>	<b>155,676.00</b>
<b>Street Sweeping-outside vendors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Misc. Receipts</b>	<b>41,044.52</b>	<b>5,000.00</b>	<b>33,000.00</b>	<b>15,000.00</b>
<b>SUBTOTAL</b>	<b>1,014,310.69</b>	<b>996,530.00</b>	<b>956,933.00</b>	<b>923,186.00</b>
<b>INTRA-FUND TRANSFERS IN</b>				
<b>From General Corp.</b>	<b>6,844.87</b>	<b>357,635.00</b>	<b>371,945.00</b>	<b>234,474.00</b>
<b>From Garbage Fund</b>	<b>25,000.00</b>	<b>27,500.00</b>	<b>27,500.00</b>	<b>27,500.00</b>
<b>From Sales Tax Infrastructure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS IN</b>				
<b>From MFT</b>	<b>525,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>545,000.00</b>
<b>From Water Revenue Funds</b>	<b>527,845.00</b>	<b>563,355.00</b>	<b>693,000.00</b>	<b>575,065.00</b>
<b>From Sewer Revenue Funds</b>	<b>53,555.00</b>	<b>68,220.00</b>	<b>68,220.00</b>	<b>58,450.00</b>
<b>INTRA FUND TRANSFERS OUT</b>				
<b>To General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES / EXPENDITURES</b>	<b>\$ 2,152,555.56</b>	<b>\$ 2,513,240.00</b>	<b>\$ 2,617,598.00</b>	<b>\$ 2,363,675.00</b>

## OPERATIONS DIVISION

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

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

Street Lighting Upgrade - This is a new line item to upgrade the lighting in the NW Quadrant and to be able to paint some poles.

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

Capital Equipment - This line item includes the purchase of a road maintainer or pull behind (\$10,000), a new one ton truck with plow/spreader (\$60,000) and a new two ton truck with a plow (\$125,000)

**OPERATIONS DIVISION EXPENDITURES**

**Account No. 200**

ITEMS OF EXPENDITURE	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
Salaries - Regular	\$ 708,218.44	\$ 777,830.00	\$ 755,900.00	803,410.00
Salaries - Overtime	33,370.55	30,000.00	30,000.00	34,000.00
Salaries-OT St.Sweeping Pvt/Reimb	-	-	-	-
Salaries - Part time	15,019.50	27,750.00	25,750.00	25,500.00
Life / Unemployment Ins.	6,045.23	6,045.00	6,045.00	5,975.00
Deferred Compensation	4,249.34	4,650.00	4,650.00	4,595.00
Safety Equip / Uniform Exp.	7,570.24	12,000.00	12,000.00	12,000.00
Travel /Training / Continuing Ed.	5,811.19	7,500.00	7,500.00	7,000.00
Drug and Alcohol Testing	858.00	1,000.00	1,200.00	1,200.00
Assoc. Dues and Memberships	714.00	1,200.00	1,200.00	1,000.00
Engineering-Incidental	1,638.25	1,000.00	1,000.00	1,000.00
Office Supplies	638.98	600.00	600.00	600.00
Office Equipment / Furnishings	295.23	300.00	300.00	300.00
Advertising	-	250.00	750.00	400.00
Publications / Printing	202.75	350.00	400.00	400.00
Postage	185.35	350.00	400.00	400.00
Telephone	4,861.55	5,500.00	5,500.00	5,500.00
Utilities	13,720.51	12,000.00	12,000.00	12,000.00
Computer Software / Support / Maint.	647.99	1,200.00	800.00	800.00
Professional Fees	635.50	1,100.00	2,250.00	1,500.00
Street Lighting	79,385.52	90,000.00	90,000.00	90,000.00
Street Lighting Upgrades	-	30,000.00	30,000.00	10,000.00
Salt McDonough County	-	-	15,303.00	-
Salt WIU	-	-	22,925.00	-
Weed and Mosquito Spray	521.20	4,000.00	4,000.00	4,000.00
Equipment Loan/Lease Pymts	1,405.00	1,700.00	1,700.00	1,500.00
Vehicle Maintenance	38,670.55	35,000.00	30,000.00	30,000.00
Maint. Radios/Vehicular Equipment	868.36	1,500.00	1,200.00	1,200.00
Gasoline / Fuel - Bulk Purchase	575,933.47	655,515.00	540,500.00	590,000.00
Gasoline / Fuel - Dept Use	82,210.92	81,690.00	76,875.00	73,520.00
Maint.of Movable Equip.	31,218.47	29,000.00	25,000.00	28,000.00
Hand Tools / Small Equip	6,945.91	8,000.00	8,000.00	8,000.00
Traffic Control Signage- Hardware	5,612.16	15,000.00	13,000.00	12,000.00
Tree Planting, Care/Maint./ Forester	20,912.45	13,000.00	13,000.00	15,000.00
Bldg / Grnds / Fixed Equip. Maint.	15,716.10	15,000.00	11,000.00	10,440.00
Transfer to Health Trust	216,088.70	237,210.00	222,210.00	267,435.00
General Operating Expense	36,182.95	28,000.00	28,000.00	30,000.00
General Operating Exp.-Undergrnd	60,154.20	60,000.00	190,000.00	80,000.00
Capital Improvements	-	-	-	-
Capital Equipment	176,047.00	318,000.00	426,640.00	195,000.00
<b>TOTAL EXPENSES</b>	<b>2,152,555.56</b>	<b>2,513,240.00</b>	<b>2,617,598.00</b>	<b>2,363,675.00</b>

<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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## GARBAGE COLLECTION / DISPOSAL FUND

The City's current contract for solid waste collection/disposal and recycling services runs October 1, 2007 through April 30, 2017. This city will see a 1.465% increase on our contracts this year.

Salaries- The cost of two employees to man the yard waste site Thursday thru Sunday, 6 months of the year.

Transfers to other funds The sum of \$48,358 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$27,500 to the Operations Dept. to help off set part of the Public Works' salaries related to the yard waste site, and \$10,000 to the IT Fund.

There will be a rate increase this year of 0.26 per month.

GARBAGE COLLECTION/DISPOSAL FUND				
Account No. 210				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE \$	61,278.75	\$ 83,598.25	74,784.60	\$ 61,464.10
Replacement Taxes	30,773.55	29,000.00	31,871.00	30,000.00
Interest	38.00	75.00	30.00	30.00
Yard Waste Stickers, Resale	1,632.00	1,800.00	2,015.00	1,800.00
Misc. Receipts	13,789.81	3,000.00	3,175.00	3,000.00
Monthly Fees	901,807.83	895,900.00	895,900.00	905,050.00
<b>TOTAL REVENUES</b>	<b>948,041.19</b>	<b>929,775.00</b>	<b>932,991.00</b>	<b>939,880.00</b>
ITEMS OF EXPENDITURE				
Part-time Salaries	10,676.93	11,000.00	11,088.00	11,840.00
FICA	820.11	840.00	840.00	905.00
Employee Insurance	186.29	225.00	225.00	184.00
Telephone	289.55	275.00	275.00	275.00
Contracts - Garbage Collection	593,629.71	590,210.00	583,815.00	592,704.00
Recycling	201,734.41	191,820.00	188,500.00	191,520.00
Yard Waste-"No Sticker"	20,372.89	34,660.00	34,850.00	35,168.00
Contr. To WIRC-paint/elec recycling	-	7,500.00	7,500.00	7,500.00
Maint of Moveable Equip	16,243.90	10,000.00	10,000.00	10,000.00
Yard Waste Stickers, Purchase	2,750.00	3,000.00	3,000.00	3,000.00
Yard Waste Center Operations	17,511.55	16,000.00	20,500.00	20,000.00
Bldg/Grnd/Fixed Equip Maint.	-	500.00	-	500.00
General Operating Expense	1,725.00	2,600.00	2,625.00	2,600.00
<b>TOTAL EXPENSES</b>	<b>865,940.34</b>	<b>868,630.00</b>	<b>863,218.00</b>	<b>876,196.00</b>
INTRA-FUND TRANSFERS OUT				
To IT Fund	-	10,000.00	10,000.00	10,000.00
To Operations Dept.-Salaries PW	25,000.00	27,500.00	27,500.00	27,500.00
To Operations Dept.-Materials	-	-	-	-
To General Corp.-Admin. B.O.	43,595.00	45,593.50	45,593.50	48,358.00
<b>TOTAL TRANSFERS OUT</b>	<b>68,595.00</b>	<b>83,093.50</b>	<b>83,093.50</b>	<b>85,858.00</b>
<b>PROJECTED ENDING BALANCE \$</b>	<b>74,784.60</b>	<b>\$ 61,649.75</b>	<b>\$ 61,464.10</b>	<b>\$ 39,290.10</b>

**Facade Program** - The city will offer a program to help downtown property owners improve the facades of their buildings. The property must be located in the original Downtown TIF District, or within the designated Downtown Historic District.

<b>FAÇADE PROGRAM</b>					
<b>Account No. 308</b>					
<b>REVENUES</b>		<b>FY 13-14</b>		<b>FY 14-15</b>	
		<b>Actual</b>		<b>Budget</b>	
				<b>Re-estimated</b>	<b>FY 15-16</b>
				<b>FY 14-15</b>	<b>BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>29,812.13</b>	<b>\$</b>
				<b>26,139.16</b>	<b>\$</b>
					<b>22,939.16</b>
<b>INTRA-FUND TRANSFERS IN</b>					
<b>From Dwntrn TIF</b>		<b>88,747.00</b>		<b>50,000.00</b>	
				<b>50,000.00</b>	
<b>TOTAL TRANSFERS IN</b>		<b>88,747.00</b>		<b>50,000.00</b>	
				<b>50,000.00</b>	
<b>ITEMS OF EXPENDITURE</b>					
<b>Façade Loans</b>		<b>62,607.84</b>		<b>50,000.00</b>	
				<b>53,200.00</b>	
<b>TOTAL EXPENSES</b>		<b>62,607.84</b>		<b>50,000.00</b>	
				<b>53,200.00</b>	
<b>PROJECTED ENDING BALANCE</b>	<b>\$</b>	<b>26,139.16</b>	<b>\$</b>	<b>29,812.13</b>	<b>\$</b>
				<b>22,939.16</b>	<b>\$</b>
					<b>22,939.16</b>

## DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND

The downtown TIF District was created in 1986 to stimulate the redevelopment of the downtown area. In December 2009, the District was extended for another twelve years. TIF revenue is derived from increases in real estate tax assessments back to 1986. "Surplus" payments to other taxing districts began in FY 11-12.

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

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

Surplus Tax Pymts Required amount as per agreement reached with 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 Out to the Downtown Development Office due to the City bringing the position of Downtown Development Administrator back in house.

**DOWNTOWN TIF FUND**

**Account No. 305**

<b>REVENUES</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ 189,941.06</b>	<b>\$ 154,971.80</b>	<b>\$ 152,022.69</b>	<b>\$ 116,887.69</b>
TIF Property Tax Increment	191,425.03	191,000.00	170,152.00	170,000.00
Interest	113.02	225.00	70.00	70.00
Historic Preservation Grant	3,443.87	-	-	-
West Central ILL Arts Center Repay	9,999.74	10,000.00	7,210.00	4,415.00
Misc Receipts	1,578.22	1,600.00	1,000.00	1,000.00
<b>TOTAL REVENUES</b>	<b>206,559.88</b>	<b>202,825.00</b>	<b>178,432.00</b>	<b>175,485.00</b>
<b>ITEMS OF EXPENDITURE</b>				
Part Time Salaries	9,474.04	13,710.00	11,725.00	11,715.00
Life/Unemployment Insurance	219.39	225.00	225.00	200.00
Professional Services Contract	30,000.00	30,000.00	30,000.00	-
Engineering	913.50	1,500.00	-	1,000.00
Advertising / Marketing	3,944.25	4,500.00	500.00	500.00
Downtown Beautification	7,912.77	7,000.00	4,500.00	6,000.00
Postage	-	150.00	-	-
Telephone	-	-	-	-
Professional Fees	-	10,000.00	-	-
Travel / Training / Continuing Ed.	1,915.94	2,850.00	2,500.00	1,500.00
Professional Dues	730.00	800.00	-	750.00
Dwntn Sidewalk/Curb Repair/Replace	-	2,000.00	-	-
Land Acquisition/Demo	-	5,000.00	-	-
Bldgs / Grnds / Fixed Equip. Maint.	929.15	3,750.00	500.00	1,000.00
Heritage Days Banners	6,219.16	500.00	400.00	-
General Operating Expense	58.82	-	12,435.00	1,000.00
Historic Preservation Grant Match	-	-	-	-
Historic District Study	-	-	-	-
Capital Equipment	-	-	-	-
Loan Disbursement	-	-	-	-
Surplus Tax Payment - Reserve	83,414.23	85,083.30	84,632.00	86,325.00
<b>TOTAL EXPENSES</b>	<b>145,731.25</b>	<b>167,068.30</b>	<b>147,417.00</b>	<b>109,990.00</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00
To Façade Program	88,747.00	50,000.00	50,000.00	50,000.00
To Downtown Development Office	-	-	6,150.00	36,800.00
<b>TOTAL TRANSFERS OUT</b>	<b>98,747.00</b>	<b>60,000.00</b>	<b>66,150.00</b>	<b>96,800.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 152,022.69</b>	<b>\$ 130,728.50</b>	<b>\$ 116,887.69</b>	<b>\$ 85,582.69</b>



## WEST SIDE TIF

This TIF was created in December, 2009.

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

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

Mummert Property - \$20,000 is budgeted for the 2nd installment payment of 5 for the purchase of property on North Lafayette St.

Lamoine Hotel Project - \$50,000 has been budgeted for a possible façade Grant for the new owner of the hotel.

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

WEST SIDE TIF FUND				
Account No. 307				
REVENUES	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 249,590.93	\$ 87,557.93	\$ 84,257.22	\$ 49,322.22
TIF Property Tax Increment	46,327.70	46,000.00	50,060.00	50,000.00
Lamoine Hotel-Bond Proceeds	-	-	-	-
Interest	100.41	40.00	75.00	50.00
Misc Receipts	436.20	-	3,720.00	-
<b>TOTAL REVENUES</b>	<b>46,864.31</b>	<b>46,040.00</b>	<b>53,855.00</b>	<b>50,050.00</b>
INTRA-FUND TRANSFERS IN	-	-	-	-
From Dwnntn TIF	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ITEMS OF EXPENDITURE				
Salaries	-	-	5,200.00	-
Employee Insurance	-	-	125.00	-
Consulting / Professional Fees	-	2,500.00	1,700.00	2,000.00
Training/Cont Education	-	-	-	-
Utilities	483.04	850.00	2,200.00	2,200.00
Construction Costs	-	-	-	-
Fix or Flatten Properties	-	7,000.00	-	-
Land Acquisition/Demo	-	-	-	-
Bldgs / Grnds / Fixed Equip. Maint.	7,805.67	4,000.00	3,550.00	4,000.00
Chandler Park Electrical	154.40	-	1,610.00	-
Chandler Park Misc	798.86	4,500.00	2,000.00	2,500.00
Adams Street Improvements	733.25	-	-	-
Mummert Property	-	-	70,000.00	20,000.00
Lamoine Hotel Project	200,000.00	-	-	-
Lamoine Hotel Project-Facade Only	-	50,000.00	-	50,000.00
Lamoine Hotel Bond Payment	-	-	-	-
General Operating	354.04	-	65.00	-
Surplus Tax Payments	1,868.76	1,910.00	2,340.00	2,387.00
<b>TOTAL EXPENSES</b>	<b>212,198.02</b>	<b>70,760.00</b>	<b>88,790.00</b>	<b>83,087.00</b>
PROJECTED ENDING BALANCE	\$ 84,257.22	\$ 62,837.93	\$ 49,322.22	\$ 16,285.22

# **DOWNTOWN DEVELOPMENT OFFICE**

Downtown development is an in-house function for the first time in many years, now that the Chamber of Commerce has decided not to renew its contract with the City to provide a staff person dedicated to that purpose. This new City position will be jointly funded by Downtown TIF funds as well as Hotel/Motel Tax funds, with an office on the second floor of City Hall.

<b>DOWNTOWN DEVELOPMENT OFFICE</b>				
<b>Account No. 309</b>				
<b>REVENUES</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Misc Receipts</b>	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>INTRA-FUND TRANSFERS IN</b>	-	-	-	-
<b>From Dwnth TIF</b>	-	-	6,150.00	36,800.00
<b>From Hotel/Motel Tax</b>	-	-	-	33,665.00
<b>TOTAL TRANSFERS IN</b>	-	-	6,150.00	70,465.00
<b>ITEMS OF EXPENDITURE</b>				
<b>Salaries</b>	-	-	5,200.00	38,130.00
<b>Life/Unemployment Insurance</b>	-	-	-	320.00
<b>Deferred Comp</b>	-	-	-	325.00
<b>Office Supplies</b>	-	-	400.00	500.00
<b>Printing/Publications</b>	-	-	400.00	500.00
<b>Advertising / Marketing</b>	-	-	-	5,000.00
<b>Postage</b>	-	-	-	300.00
<b>Telephone</b>	-	-	-	600.00
<b>Travel / Training / Continuing Ed.</b>	-	-	-	1,500.00
<b>Professional Dues</b>	-	-	-	500.00
<b>General Operating Expense</b>	-	-	150.00	200.00
<b>Transfer to Health Insurance</b>	-	-	-	22,590.00
<b>TOTAL EXPENSES</b>	-	-	6,150.00	70,465.00
<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## DOWNTOWN 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 LOAN FUND				
Account No. 320				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 97,283.04	\$ 57,978.04	\$66,129.19	<b>\$81,029.19</b>
Interest on Fund Balance	26.00	100.00	25.00	<b>25.00</b>
Interest on Loans	1,735.22	2,785.00	1,580.00	<b>1,505.00</b>
Loan Principal Repayments	22,116.93	16,940.00	13,295.00	<b>9,330.00</b>
<b>TOTAL REVENUES</b>	<b>23,878.15</b>	<b>19,825.00</b>	<b>14,900.00</b>	<b>10,860.00</b>
ITEMS OF EXPENDITURE				
Professional Fees	32.00	-	-	-
Courthouse Bell Tower	35,000.00	-	-	-
Facade Improv-Lamoine Hotel	-	-	-	-
Loan Disbursements	20,000.00	-	-	-
TRANSFERS OUT				
To Community Development		-	-	-
<b>TOTAL EXPENSES</b>	<b>55,032.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$66,129.19</b>	<b>\$77,803.04</b>	<b>\$81,029.19</b>	<b>\$91,889.19</b>

# CDAP REVOLVING LOAN FUND

The City has previously received economic development grants from the Illinois Department of Commerce and Community Affairs. These grant monies were loaned to several local businesses to finance development projects. These loans are repaid to the City with interest, and the monies are loaned to other businesses.

CDAP REVOLVING LOAN FUND				
Account No. 325				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 148,580.05	\$ 144,672.05	\$199,272.25	\$ 241,751.25
Interest on Fund Balance	401.95	350.00	350.00	400.00
Interest on Loans	6,562.51	6,770.00	5,685.00	5,085.00
Loan Principal Repayments	22,790.69	24,960.00	39,065.00	26,665.00
TOTAL REVENUES	29,755.15	32,080.00	45,100.00	32,150.00
TRANSFERS IN				
From Special Project Fund -Bower Rd.	303,000.00	-	53,624.00	-
ITEMS OF EXPENDITURE				
Misc. Expenses	-	-	-	-
Bower Rd. Project	232,047.95	-	-	-
E. Jackson St. Loan (Spencer)	-	-	-	-
Loan Disbursements	50,000.00	-	-	-
Uncollected Debt	-	-	-	-
Professional Fees	15.00	-	-	-
SUB-TOTAL EXPENDITURES	282,062.95	-	-	-
TRANSFERS OUT				
To Special Project Fund Bower Rd.		-	56,245.00	-
TOTAL EXPENDITURES	282,062.95	-	56,245.00	-
PROJECTED ENDING BALANCE	\$199,272.25	\$176,752.05	\$241,751.25	\$273,901.25

**HOTEL / MOTEL TAX FUND (BED TAX)**

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

The city has an agreement with the Macomb Area Convention and Visitors Bureau to pay them monthly, 80% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$184,146 for FY15-16.

The city has brought the Downtown Development position back to City Hall and will be transferring \$33,635 to that fund instead of making payments to the Chamber.

This year the annual fireworks display will be paid for directly from this fund \$14,000.00.

<b>HOTEL / MOTEL TAX FUND</b>					
<b>Account No. 410</b>					
<b>SOURCE OF FUNDS</b>		<b>FY 13-14</b>		<b>FY 14-15</b>	
		<b>Actual</b>		<b>Budget</b>	
				<b>Re-estimated</b>	
				<b>FY 14-15</b>	
					<b>FY 15-16</b>
					<b>BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$</b>	<b>37,964.18</b>	<b>\$</b>	<b>35,719.18</b>	<b>\$</b>
				<b>53,609.33</b>	<b>\$</b>
					<b>56,944.33</b>
<b>Hotel/Motel Bed Tax</b>		241,895.15		223,000.00	
<b>Interest</b>		20.00		25.00	
				25.00	
					<b>235,000.00</b>
					<b>20.00</b>
<b>TOTAL REVENUES</b>		<b>241,915.15</b>		<b>223,025.00</b>	
				<b>235,025.00</b>	
					<b>235,020.00</b>
<b>ITEMS OF EXPENDITURE</b>					
<b>MACVB Payments</b>		178,390.00		181,425.00	
<b>MACC Payments</b>		22,580.00		22,965.00	
<b>Fireworks</b>		-		-	
<b>Community Projects</b>		3,000.00		1,000.00	
				5,000.00	
					<b>14,000.00</b>
					<b>1,000.00</b>
<b>TOTAL EXPENSES</b>		<b>203,970.00</b>		<b>205,390.00</b>	
				<b>209,390.00</b>	
					<b>199,146.38</b>
<b>INTRA FUND TRANSFERS OUT</b>					
<b>To General Corporate Fund</b>		22,300.00		22,300.00	
<b>To Downtown Development Office</b>		-		-	
				-	
					<b>23,500.00</b>
					<b>33,665.00</b>
<b>TOTAL INTRA FUND TRANSFERS OUT</b>		<b>22,300.00</b>		<b>22,300.00</b>	
				<b>22,300.00</b>	
					<b>57,165.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$</b>	<b>53,609.33</b>	<b>\$</b>	<b>31,054.18</b>	<b>\$</b>
				<b>56,944.33</b>	<b>\$</b>
					<b>35,652.96</b>

# ILLINOIS MUNICIPAL RETIREMENT FUND

All city employees working in excess of 1,000 hours per year (except police officers and fire fighters) are covered by the Illinois Municipal Retirement Fund (IMRF). The current rate for IMRF is 12.15%, which is a 15.09% decrease over the last year. Elected officials may elect to join IMRF. Monies in this fund are also used to cover the city's Social Security contributions, (currently 7.65%)for covered employees. The city levies property taxes to cover a portion of its IMRF/Social Security contributions; an additional 10.7% (4.5% for IMRF and 6.2% for SSI) is withheld from employee wages. IMRF costs related to the water and sewer funds are expensed in those funds.

Rates since 2010 are shown below.

2010 IMRF Rate:	17.10%	2013 IMRF Rate:	15.57%
2011 IMRF Rate:	17.03%	2014 IMRF Rate:	14.31%
2012 IMRF Rate:	16.60%	2015 IMRF Rate:	12.15%

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

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

ILLINOIS MUNICIPAL RETIREMENT FUND				
Account No. 420				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	\$ 191,028.24	\$ 214,123.24	\$ 221,022.29	\$ <b>248,257.29</b>
Property Taxes - IMRF	288,044.72	281,000.00	283,837.00	<b>303,000.00</b>
Property Taxes - FICA	194,035.19	203,000.00	204,751.00	<b>205,000.00</b>
Interest	224.82	200.00	100.00	<b>100.00</b>
Replacement Prop. Taxes	14,815.00	14,815.00	14,815.00	<b>14,815.00</b>
<b>SUB-TOTAL REVENUES</b>	<b>497,119.73</b>	<b>499,015.00</b>	<b>503,503.00</b>	<b>522,915.00</b>
<b>TRANSFERS IN</b>				
From Water Fund	-	59,485.00	59,485.00	<b>55,815.00</b>
<b>TOTAL REVENUES</b>	<b>497,119.73</b>	<b>558,500.00</b>	<b>562,988.00</b>	<b>578,730.00</b>
<b>ITEMS OF EXPENDITURE</b>				
City's FICA	180,712.02	217,080.00	195,000.00	<b>209,580.00</b>
City's IMRF	286,413.66	377,500.00	340,753.00	<b>423,550.00</b>
<b>TOTAL EXPENSES</b>	<b>467,125.68</b>	<b>594,580.00</b>	<b>535,753.00</b>	<b>633,130.00</b>
<b>PROJECTED ENDING BALANCE</b>	\$ <b>221,022.29</b>	\$ <b>178,043.24</b>	\$ <b>248,257.29</b>	\$ <b>193,857.29</b>

## INFORMATIONAL TECHNOLOGY FUND

Monies will be transferred from the General Fund, Water, Sewer and Garbage 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 \$33,600 is budgeted for contracted computer technicians/consultants.

Computer Hardware \$23,750 is budgeted for 10 new computers and printers, 2 wireless access points, and 7 tablets for the Aldermen.

Software Hardware \$1,250 is budgeted for the renewal of the Sophos anti-virus software.

INFORMATIONAL TECHNOLOGY FUND (IT)								
Account No. 460								
REVENUES		FY 13-14 Actual		FY 14-15 Budget		Re-estimated FY 14-15		FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$	94,803.53	\$	39,558.53	\$	37,711.56	\$	42,222.56
INTRA-FUND TRANSFERS IN								
From Gen. Corp. Fund		-		50,000.00		50,000.00		35,000.00
From Garbage Fund		-		10,000.00		10,000.00		10,000.00
Misc Receipts		137.52		140.00		-		-
TRANSFERS IN								
From Water Fund		-		10,000.00		10,000.00		15,000.00
From Sewer Fund		-		10,000.00		10,000.00		10,000.00
TOTAL REVENUES		137.52		80,140.00		80,000.00		70,000.00
ITEMS OF EXPENDITURE								
Salaries / Benefits		45,381.50		33,600.00		33,600.00		33,600.00
Telephone-Shoretel Support		-		-		5,859.00		6,000.00
Computer Hardware		11,847.99		2,700.00		11,775.00		23,750.00
Computer Software		-		1,250.00		1,250.00		1,250.00
GIS - Low Flight Photos / Equipment		-		-		-		17,000.00
General Operating Exp		-		-		3,000.00		-
Capital Outlay		-		25,000.00		20,005.00		-
TOTAL EXPENDITURES		57,229.49		62,550.00		75,489.00		81,600.00
PROJECTED ENDING BALANCE	\$	37,711.56	\$	57,148.53	\$	42,222.56	\$	30,622.56

**PEG FUND**

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

<b>PEG FUND</b>							
<b>Account No 805</b>							
<b>SOURCE OF FUNDS</b>		<b>FY 13-14</b>		<b>FY 14-15</b>		<b>Re-estimated</b>	<b>FY 15-16</b>
		<b>Actual</b>		<b>Budget</b>		<b>FY 14-15</b>	<b>BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$</b>	<b>2,383.32</b>	<b>\$</b>	<b>2,382.89</b>	<b>\$</b>	<b>2,383.32</b>	<b>\$ 2,383.32</b>
<b>REVENUES</b>							
<b>PEG Access Fee</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>INTRA FUND TRANSFER IN</b>							
<b>From General Corp.</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>ITEMS OF EXPENDITURE</b>							
<b>Office Equip / Furnishings</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Broadcasting Equipment</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>General Operating Expense</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>INTRA-FUND TRANSFER OUT</b>							
<b>To General Fund</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$</b>	<b>2,383.32</b>	<b>\$</b>	<b>2,382.89</b>	<b>\$</b>	<b>2,383.32</b>	<b>\$ 2,383.32</b>



## **WATER FUND**

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

**\$3,001,116 to the Water O & M Fund to meet Water Department operating expenses**

**\$499,970 to the Water Bond and Interest Fund to meet debt service obligations**

**\$55,815 to the IMRF Fund for the six employees paid from Operations**

**\$15,000 to the IT Fund.**

**\$453,257 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) and includes the 1st of 4 loan repayments (\$106,250) to repay the FY 14-15 \$425,000 loan that funded Phase 1 of the South Water tower Painting.**

**\$43,344 to the Insurance and Torte Judgements Fund to cover property and general liability expenses**

**\$575,065 to the Operations Department to defray part of the costs of the Public Works' director and secretary's salary and benfits, some of the underground line items, as well as six employees' salaries and benefits, who were transferred from water distribution to street operations.**

**There is a \$112,500 transfer-in from the sewer fund to pay for one half the new meters purchased as well as one half the cost of a sludge pump.**

**This budget includes a \$2.00 debt service fee for improvements made to the water treatment plant. A percent increase on the water user fee is not included in this budget.**

# **WATER FUND REVENUES**

## **Account No. 500**

REVENUES	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ 643,803.22</b>	<b>\$ 605,017.88</b>	<b>\$ 308,410.05</b>	<b>\$ 304,151.05</b>
Interest	941.32	850.00	455.00	455.00
Colchester Wtr Project Reimb	2,310.00	2,310.00	2,310.00	2,310.00
CDAP Water Grant-Wtr Main Constr	-	-	-	-
Water Tower Painting Loan	-	-	-	1,000,000.00
FEMA Grant (clearwell project)	-	-	201,750.00	-
User Fee Collections	3,507,206.13	3,654,000.00	3,375,000.00	3,375,000.00
Service Fees	4,755.00	4,000.00	2,600.00	2,600.00
Meter Maint/Repair Fees	88,076.71	82,000.00	82,000.00	82,000.00
Debt Service Fee	-	-	-	138,960.00
Other Receipts	96,213.16	100,000.00	100,000.00	100,000.00
<b>TOTAL REVENUES</b>	<b>3,699,502.32</b>	<b>3,843,160.00</b>	<b>3,764,115.00</b>	<b>4,701,325.00</b>
<b>TRANSFERS IN</b>				
From General Fund (do to/from)	-	425,000.00	425,000.00	-
From Sewer Revenue Funds	100,000.00	100,000.00	125,000.00	112,500.00
From Water Deposits/Refunds	117.52	115.00	115.00	115.00
<b>TOTAL BUDGETED REVENUES</b>	<b>3,799,619.84</b>	<b>4,368,275.00</b>	<b>4,314,230.00</b>	<b>4,813,940.00</b>
<b>INTRA FUND TRANSFERS OUT</b>				
To Water O & M	2,746,761.01	2,846,795.00	2,755,135.00	3,001,116.00
To Bond and Interest Fund	438,960.00	439,370.00	439,370.00	499,970.00
To Water Sick and Vacation	-	-	-	-
To Water Bond Int. Reserve	34,000.00	-	-	-
To Water Depreciation	33,000.00	-	-	-
<b>TRANSFERS OUT</b>				
To Gen. Corp.	283,742.00	293,909.00	293,909.00	453,257.00
To IMRF	-	59,485.00	59,485.00	55,815.00
To IT Fund	-	10,000.00	10,000.00	15,000.00
To Insur. and Tort Judgments	70,705.00	67,590.00	67,590.00	43,344.00
To Operations Division	527,845.00	563,355.00	693,000.00	575,065.00
To Dwntrn Revitalization Fund	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>4,135,013.01</b>	<b>4,280,504.00</b>	<b>4,318,489.00</b>	<b>4,643,567.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 308,410.05</b>	<b>\$ 692,788.88</b>	<b>\$ 304,151.05</b>	<b>\$ 474,524.05</b>

## **WATER FUND**

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

**Professional Fees** - This line will cover a service agreement for the membrane treatment system air compressors, the membrane filtration system (\$25,000), cross connection survey (\$9,000), and NPDES permit fee.

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

**Capital Equipment** - This is for the purchase of a 6" emergency pump (\$25,000) and a THM Monitor (\$40,000).

**Capital Improvement Projects** - There are no capital improvements planned for this fiscal year.

**Pall Membrane System Parts** - Pall has recommended certain parts be kept on hand for emergency repairs due to the lead time on receiving certain parts is too great.

**Water Tower Painting** - This is for painting the inside of the South Water Tower (Phase II).

**WATER OPERATIONS AND MAINTENANCE FUND**

**Account No. 505**

	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>INTRA FUND TRANSFERS IN</b>				
From Water Revenue Funds	\$ 2,746,761.01	\$ 2,846,795.00	\$ 2,755,135.00	\$ 3,001,116.00
<b>ITEMS OF EXPENDITURE</b>				
Salaries - Regular--Treatment	\$ 296,836.65	\$ 319,475.00	310,000.00	332,550.00
Salaries - Overtime-Treatment	43,749.26	35,000.00	50,275.00	45,000.00
Salaries - Part time- Treatment	8,592.75	9,750.00	9,750.00	9,750.00
IMRF	51,702.49	49,550.00	52,300.00	44,750.00
FICA	25,835.25	27,175.00	28,000.00	28,875.00
Life / Unemployment Ins.	2,697.59	2,500.00	2,500.00	2,415.00
Deferred Compensation	571.43	650.00	880.00	910.00
Safety Equip/Uniform Exp-Treat	6,297.62	7,900.00	7,900.00	7,500.00
Travel/Training/Cont Ed-Treat	2,934.31	3,000.00	2,000.00	2,000.00
Drug and Alcohol Testing	594.00	600.00	600.00	600.00
Assoc. Dues and Memberships	753.50	1,000.00	1,000.00	1,000.00
Engineering-Incidental	1,816.75	2,000.00	7,500.00	2,000.00
Office Supplies	1,826.54	2,000.00	1,500.00	1,500.00
Office Equipment / Furnishings	3,172.83	3,100.00	1,000.00	1,000.00
Advertising	154.00	1,000.00	1,000.00	1,000.00
Publications / Printing	804.50	1,000.00	2,000.00	2,000.00
Postage	1,478.09	1,500.00	1,500.00	1,500.00
Telephone	5,831.26	5,200.00	5,800.00	5,800.00
Utilities	203,093.41	200,000.00	180,000.00	200,000.00
Computer Software/Support/Maint.	9,528.00	10,000.00	9,000.00	5,000.00
Professional Fees	35,039.45	40,000.00	40,000.00	20,000.00
Equipment Loan/Lease	784.25	1,000.00	1,000.00	1,000.00
Macomb Park District Support	90,619.55	90,500.00	61,500.00	-
Dam Inspection/Repair	8,682.70	5,000.00	16,000.00	24,000.00
Meter Upgrade / Repair / Supply	200,655.41	200,000.00	250,000.00	200,000.00
Maint. of Licensed Vehicles-Treat	1,269.34	1,000.00	1,500.00	1,500.00
Maint. of Radio / Vehicular Equip.	225.00	250.00	500.00	500.00
Gasoline / Fuel-Treatment	4,692.71	5,040.00	4,225.00	4,536.00
JULIE Expense	5,472.58	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment-Treat	2,148.95	2,500.00	3,100.00	3,000.00
Hand Tools-Small Equip-Treat	5,422.34	5,000.00	2,500.00	2,500.00
Chemicals	453,809.69	440,000.00	550,000.00	550,000.00
Chemical Equipment/Repairs	30,368.28	32,000.00	32,000.00	30,000.00
Lab Tests and Equipment	53,970.01	35,000.00	55,000.00	50,000.00
Sludge Disposal	63,882.06	100,000.00	64,525.00	80,000.00
Bldg/Grnds/Fixed Equip-Treat	185,350.21	140,000.00	140,000.00	130,000.00
Transfer to Health Trust	91,952.40	93,105.00	92,050.00	108,930.00
Low Press Mem System-Constr/Eng	-	-	-	-
Scada system Upgrade/Maint.	-	32,000.00	32,000.00	-
RO Upgrade	16,631.92	-	-	-
PALL Membrane System Parts	-	120,000.00	50,000.00	10,000.00
Greenleaf Filtration System	-	100,000.00	-	-
Inter Connect - West Prairie	-	20,000.00	17,500.00	-
Construction-Water Mains	422,642.76	-	-	-
NW Water Main	92,193.37	-	-	-
Compton Pk Watermain	19,950.00	-	-	-
Water Tower Painting	19,437.55	500,000.00	500,000.00	1,000,000.00
Clear Well Piping Mod.	211,774.90	-	57,230.00	-
Springlake Capital Improvements	1,430.00	2,000.00	-	-
General Operating Expense	16,811.15	10,000.00	20,000.00	20,000.00
Capital Equipment	-	85,000.00	85,000.00	65,000.00
Capital Improvements	43,274.20	100,000.00	-	-
<b>TOTAL EXPENSES</b>	2,746,761.01	2,846,795.00	2,755,135.00	3,001,116.00
<b>PROJECTED ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -

**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.

<b>WATER SICK AND VACATION PAY FUND</b>					
<b>Account No. 510</b>					
<b>REVENUES</b>		<b>FY 13-14 Actual</b>		<b>FY 14-15 Budget</b>	
				<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	\$	40,000.00	\$	40,000.00	\$ 40,000.00
<b>INTRA FUND TRANSFER IN</b>					
From Water Revenue Funds		-		-	-
<b>TOTAL REVENUES</b>		-		-	-
<b>ITEMS OF EXPENDITURE</b>					
Sick and Vacation Pay		-		-	-
<b>PROJECTED ENDING BALANCE</b>	\$	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.

<b>WATER DEPRECIATION FUND</b>					
<b>Account No. 530</b>					
<b>REVENUES</b>		<b>FY 13-14 Actual</b>		<b>FY 14-15 Budget</b>	
				<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	\$	154,010.00	\$	187,010.00	\$ 187,010.00
<b>INTRA FUND TRANSFER IN</b>					
From Water Revenue Funds		33,000.00		-	-
<b>TOTAL REVENUES</b>		33,000.00		-	-
<b>ITEMS OF EXPENDITURE</b>					
Bldg/Grounds/Fixed Equip		-		-	-
<b>INTRA FUND TRANSFER OUT</b>					
To Water Fund		-		-	-
<b>TOTAL EXPENDITURES</b>		-		-	-
<b>PROJECTED ENDING BALANCE</b>	\$	187,010.00	\$	187,010.00	\$ 187,010.00

## WATER BOND AND INTEREST FUND

In 2008, the city issued General Obligation Bonds in the amount of \$3,500,000 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.

An application is being made for an IEPA loan for exterior painting of the South Water Tower (\$1,000,000) in 2015.

WATER BOND AND INTEREST FUND								
Account No. 520								
REVENUES		FY 13-14 Actual		FY 14-15 Budget		Re-estimated FY 14-15		FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$	9,483.79	\$	14,513.79	\$	12,530.39	\$	17,965.39
INTRA FUND TRANSFERS IN From Water Surplus Funds		438,960.00		439,370.00		439,370.00		499,970.00
TOTAL REVENUES		438,960.00		439,370.00		439,370.00		499,970.00
ITEMS OF EXPENDITURE								
Trust Manangement Fees		515.00		515.00		515.00		515.00
Series 2008-A Bonds		269,492.50		269,500.00		269,500.00		271,895.00
IEPA - RO Loan		131,056.60		131,060.00		131,060.00		131,060.00
THM Loan		34,849.30		32,860.00		32,860.00		34,850.00
IEPA Water Tower Loan				-		-		62,140.00
TOTAL EXPENSES		435,913.40		433,935.00		433,935.00		500,460.00
INTRA FUND TRANSFERS OUT		-		-		-		-
PROJECTED ENDING BALANCE		12,530.39	\$	19,948.79	\$	17,965.39	\$	17,475.39

WATER BOND AND INTEREST RESERVE							
Account No. 525							
		FY 13-14 Actual		FY 14-15 Budget		Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$	131,999.93	\$	165,999.93	\$	165,999.93	\$ 165,999.93
Intra Transfer In	\$	34,000.00	\$	-	\$	-	\$ -
TOTAL REVENUES		34,000.00		-		-	-
INTRA FUND TRANSFERS OUT							
To Water Fund		-		-		-	-
TOTAL EXPENSES		-		-		-	-
PROJECTED ENDING BALANCE	\$	165,999.93	\$	165,999.93	\$	165,999.93	\$ 165,999.93

## **SEWER FUND**

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

**\$3,715,645 to the Sewer O & M Fund to meet Department operating expenses**

**\$160,375 to the Sewer Bond and Interest Fund to meet debt service obligations.**

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

**\$307,007 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 will be transferred to the IT Fund.**

**\$112,500 to the Water Revenue Fund to cover one half the budgeted costs of planned meter upgrades and to cover one half the cost of a sludge pump.**

**\$34,767 to the Insurance and Tort Judgments Fund to cover property and general liability expenses**

**\$58,450 to the Street Fund to defray part of the costs of the Public Works Director and secretary's salaries and benefits.**

**This budget includes a \$2.00 debt service fee for improvements made to the sewer collection system. A percent increase on the sewer user fee is not included in this budget.**

**SEWER FUND REVENUES**

**Account No. 600**

<b>REVENUES</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ 1,515,727.97</b>	<b>\$ 624,577.97</b>	<b>\$ 1,373,843.32</b>	<b>\$ 548,982.32</b>
<b>Replacement Tax-Swr Chlor</b>	955.70	900.00	990.00	<b>\$ 900.00</b>
<b>Interest</b>	644.69	800.00	330.00	<b>300.00</b>
<b>Lab Test Fees</b>	6,825.00	5,640.00	9,260.00	<b>6,200.00</b>
<b>FEMA - Swr Washout Project</b>	-	37,770.00	45,053.00	-
<b>EPA Loan-Plant Improv.</b>	-	3,000,000.00	-	<b>2,560,000.00</b>
<b>SEDAC Grant-Energy Efficiency FY15-16</b>	-	-	-	-
<b>Sewer User Fees</b>	1,914,658.87	1,903,850.00	1,820,000.00	<b>1,820,000.00</b>
<b>Debt Service Fees</b>	-	-	-	<b>132,000.00</b>
<b>Service Fees</b>	2,244.00	450.00	1,600.00	<b>500.00</b>
<b>Other Receipts</b>	28,255.04	20,000.00	40,000.00	<b>30,000.00</b>
<b>SUBTOTAL</b>	<b>1,953,583.30</b>	<b>4,969,410.00</b>	<b>1,917,233.00</b>	<b>4,549,900.00</b>
<b>TRANSFERS IN</b>				
<b>From Water Deposits/Refunds</b>	75.14	75.00	75.00	<b>70.00</b>
<b>TOTAL REVENUES</b>	<b>1,953,658.44</b>	<b>4,969,485.00</b>	<b>1,917,308.00</b>	<b>4,549,970.00</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
<b>To Sewer O &amp; M</b>	1,525,162.78	4,401,530.00	2,179,630.00	<b>3,715,645.00</b>
<b>To Sewer Bond and Interest</b>	-	31,000.00	-	<b>160,375.00</b>
<b>To Sewer Sick and Vacation</b>	5,528.31	16,450.00	29,130.00	-
<b>To Storm Sewer Fund</b>	85,650.00	-	-	-
<b>TRANSFERS OUT</b>				
<b>To General Corp.</b>	283,742.00	293,909.00	293,909.00	<b>307,007.00</b>
<b>To IT Fund</b>	-	10,000.00	10,000.00	<b>10,000.00</b>
<b>To Water Revenue Funds</b>	100,000.00	100,000.00	125,000.00	<b>112,500.00</b>
<b>To Street Fund</b>	53,555.00	68,220.00	68,220.00	<b>58,450.00</b>
<b>To Insur. and Tort Judge.</b>	41,905.00	36,280.00	36,280.00	<b>34,767.00</b>
<b>To Downtown Revitalization Fund</b>	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>2,095,543.09</b>	<b>4,957,389.00</b>	<b>2,742,169.00</b>	<b>4,398,744.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 1,373,843.32</b>	<b>\$ 636,673.97</b>	<b>\$ 548,982.32</b>	<b>\$ 700,208.32</b>



## **SEWER FUND**

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

**Safety Equip./Uniform Exp.** This line item is used to pay safety allowances per the union contract as well as other safety equipment.

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

**Redzone Payment** This line item is for a contract to televise all City sanitary sewer mains and put the information on a data base that is categorized and retrievable. The cost is \$359,898, payable over five years, without interest. This will be the last year of the contract.

**Capital Equipment** This includes \$19,000 for a Still glass washer.

**Waste Water Treatment Plant Improvements** These plans include: new blowers, air piping, valves, filter rehabilitation and a SCADA system. This is a \$2,406,000,000 project.

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

**Capital Improvements** These plans include: Springlake lift station upgrades, headworks building lighting and the replacement of a blower.

**SEWER O&M FUND EXPENDITURES**

**Account No. 605**

	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>INTRA FUND TRANSFERS IN</b>				
From Sewer Revenue Funds	\$ 1,525,162.78	\$ 4,401,530.00	\$ 2,179,630.00	\$ 3,715,645.00
<b>ITEMS OF EXPENDITURE</b>				
Salaries - Regular	263,122.06	281,970.00	275,970.00	276,200.00
Salaries - Overtime	16,826.93	18,000.00	18,000.00	18,000.00
Salaries - Part Time	4,531.50	9,750.00	8,700.00	9,750.00
IMRF	43,249.40	64,025.00	64,025.00	34,775.00
FICA	21,004.43	23,560.00	23,560.00	22,510.00
Life / Unemployment Ins.	2,237.58	2,150.00	2,150.00	2,100.00
Deferred Compensation	609.28	650.00	655.00	1,045.00
Travel /Training / Continuing Ed.	3,444.21	3,000.00	4,000.00	4,000.00
Safety Equip/Uniform Exp	8,193.41	7,500.00	7,500.00	7,500.00
Drug and Alcohol Testing	396.00	500.00	400.00	400.00
Assoc. Dues / Memberships	210.50	210.00	210.00	210.00
Engineering- Incidental	238.36	-	-	-
Office Supplies	929.12	1,000.00	1,500.00	1,000.00
Office Equip / Furnishings (N.C.)	79.98	500.00	2,500.00	600.00
Advertising	358.88	400.00	1,200.00	400.00
Publications / Printing	152.81	-	-	-
Postage	474.46	400.00	800.00	600.00
Telephone	3,913.51	5,000.00	3,000.00	3,500.00
Utilities	211,108.01	220,000.00	220,000.00	200,000.00
Computer Software/Support/Maint.	135.00	1,000.00	400.00	300.00
Professional Fees	23,682.00	18,500.00	22,000.00	18,500.00
Maintenance of Vehicles	28,312.23	25,000.00	32,000.00	25,000.00
Maint. of Radio / Vehicular Equip.	700.67	500.00	300.00	400.00
Gasoline / Fuel	15,137.27	15,540.00	16,000.00	14,000.00
JULIE Expense	5,472.59	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment	3,647.88	3,000.00	4,000.00	3,500.00
Hand Tools	4,644.44	4,000.00	5,000.00	5,000.00
Chemicals	29,780.66	32,000.00	23,000.00	25,000.00
Lab Tests / Equip.	14,180.50	20,000.00	20,000.00	20,000.00
Sludge Disposal	99,139.59	99,000.00	67,350.00	99,000.00
Bldg / Grnds / Fixed Equip. Maint.	80,138.33	95,000.00	100,000.00	100,000.00
Lift Station Maintenance	55,257.28	35,000.00	35,000.00	35,000.00
Transfer to Health Trust	92,220.00	93,375.00	97,970.00	119,355.00
General Operating Expense	29,264.63	32,000.00	22,000.00	28,000.00
Redzone Payment	71,979.60	72,000.00	72,000.00	72,000.00
Capital Improvement Projects	107,897.42	-	-	108,000.00
Headworks	-	-	509,840.00	-
Lamoine Vlg/Wigwam Swr Projects	206,661.78	-	188,810.00	-
Lamoine Vlg/Wigwam Swr Proj. Ph II	-	-	-	-
Waste Water Treatmnt Plnt. Improv.	13,196.72	3,000,000.00	174,000.00	2,406,000.00
Sewer Washout Project	-	85,000.00	48,675.00	-
Sewer System Repairs	25,611.76	50,000.00	15,000.00	30,000.00
Sewer & Manhole Linings	-	50,000.00	50,000.00	-
Capital Equipment	37,022.00	27,000.00	37,115.00	19,000.00
<b>TOTAL EXPENSES</b>	1,525,162.78	4,401,530.00	2,179,630.00	3,715,645.00
<b>PROJECTED ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -

## STORM SEWER FUND

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

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

STORM SEWER FUND												
Account No. 615												
			FY 13-14 Actual		FY 14-15 Budget		Re-estimated FY 14-15		FY 15-16 BUDGET			
PROJECTED BEGINNING BALANCE	\$		267,975.40	\$		127,397.76	\$		132,275.40	\$		182,275.40
TRANSFER IN												
From Sales Tax Fund			50,000.00			50,000.00			50,000.00			50,000.00
INTRA FUND TRANSFERS IN												
From Sewer Fund			85,650.00			-			-			-
TOTAL REVENUES			135,650.00			50,000.00			50,000.00			50,000.00
EXPENDITURES												
Lining of Pipes-Sewer			85,650.00			-			-			-
Lining of Pipes-Storm Sewer			178,500.00			-			-			-
Construction			7,200.00			-			-			-
TOTAL EXPENDITURES			271,350.00			-			-			-
PROJECTED ENDING BALANCE	\$		132,275.40	\$		177,397.76	\$		182,275.40	\$		232,275.40

**SEWER BOND AND INTEREST**

The City is pursuing an IEPA loan for \$2,560,000 to finance the Waste Water Treatment Plant Improvements.

SEWER BOND AND INTEREST FUND					
Account No. 620					
REVENUES		FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$ -	\$ -	\$ -
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		-	31,000.00	-	160,375.00
ITEMS OF EXPENDITURE					
IEPA Loan-Plant Improvements		-	31,000.00	-	160,375.00
Trust Mngmt Fees		-	-	-	-
TOTAL EXPENSES		-	-	-	160,375.00
PROJECTED ENDING BALANCE	\$	-	\$ -	\$ -	\$ -

**SEWER SICK AND VACATION PAY FUND**

This fund was established to dedicate cash reserves associated with the accrued benefit time including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

The funding goal is \$40,000. This amount will be reviewed on an annual basis to determine its sufficiency based on work force demographics and information relating to individual employee retirement plans.

SEWER SICK AND VACATION PAY								
Account No. 610								
REVENUES		FY 13-14 Actual		FY 14-15 Budget		Re-estimated FY 14-15		FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		5,528.31		16,450.00		29,130.00		-
TOTAL REVENUES		45,528.31		56,450.00		69,130.00		40,000.00
ITEMS OF EXPENDITURE								
Sick and Vacation Pay		5,528.31		16,450.00		29,130.00		-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00

## INSURANCE AND TORT JUDGMENTS FUND

The City of Macomb established this fund in 1988 to pay for property/liability insurance, workers' compensation insurance and other insurance claims and judgments against the city. Revenues are principally derived from property taxes and transfers from the Water and Sewer Surplus Funds. The insurance and tort judgments property tax levy may be set at whatever rate is necessary to pay insurance or self-insurance costs, create reserves and pay judgments or settlements.

INSURANCE AND TORT JUDGMENTS FUND				
Account No. 705				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	\$ -	\$ -	\$ -	<b>44,299.60</b>
<b>Property Taxes</b>	102,137.65	63,000.00	64,716.60	<b>89,500.00</b>
<b>Misc. Income</b>	18,050.37	1,000.00	10,500.00	<b>1,000.00</b>
<b>Interest</b>	23.27	10.00	7.00	<b>5.00</b>
<b>TOTAL EST. COLLECTIONS</b>	120,211.29	64,010.00	75,223.60	<b>90,505.00</b>
<b>TRANSFERS IN</b>				
<b>From Sewer Revenue Funds</b>	41,905.00	36,280.00	36,280.00	<b>34,767.00</b>
<b>From Water Revenue Funds</b>	70,705.00	67,590.00	67,590.00	<b>43,344.00</b>
<b>INTRA-FUND TRANSFER IN</b>				
<b>From General</b>	475,771.21	543,311.00	543,311.00	<b>409,699.40</b>
<b>TOTAL REVENUES</b>	708,592.50	711,191.00	722,404.60	<b>578,315.40</b>
<b>ITEMS OF EXPENDITURE</b>				
<b>Property/GL Insurance</b>	261,771.25	276,510.00	271,010.00	<b>281,275.00</b>
<b>Worker's Comp. Insurance</b>	407,194.28	424,681.00	379,795.00	<b>331,340.00</b>
<b>Claims, Judgments, Deductibles</b>	39,626.97	10,000.00	27,300.00	<b>10,000.00</b>
<b>TOTAL EXPENSES</b>	708,592.50	711,191.00	678,105.00	<b>622,615.00</b>
<b>PROJECTED ENDING BALANCE</b>	\$ -	\$ -	\$ 44,299.60	<b>\$ -</b>

# **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 FY16 is projected to be \$6,038,000. This revenue includes \$2,606,000 for operating assistance and \$3,432,000 for capital projects. Operating assistance revenue will be used to provide fixed route bus service in Macomb and demand response door-to-door service in Macomb and McDonough County. The City will use operating assistance revenue to contract with local provider agencies, including Bridgeway and Go West Transit. The Western Illinois Regional Council will provide administrative and management support. The City will use capital assistance revenue for the purchase of camera equipment for 30 fixed route buses, for the design and construction of bus shelters, pads and benches at 12 high traffic bus stops throughout the Macomb community, and for the purchase of 9 large transit buses.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	\$ 128,636.36	\$ 128,636.36	\$ 392,265.47	\$ 392,315.47
Public Trans. Grants-Operations	3,326,360.87	2,565,000.00	2,565,000.00	2,565,000.00
Public Trans. Grants-Capital	137,460.10	2,895,000.00	158,000.00	3,432,000.00
Misc. Receipts	1,038,475.33	36,800.00	40,000.00	40,000.00
Interest	318.32	-	1,000.00	1,000.00
<b>INTRAFUND TRANSFERS IN</b>				
From General Corporate	-	-	-	-
<b>TOTAL REVENUES</b>	4,502,614.62	5,496,800.00	2,764,000.00	6,038,000.00
<b>ITEMS OF EXPENDITURE</b>				
Route Match Comp Software Lease	-	17,000.00	18,000.00	18,000.00
Architect/ Eng. Vehicle Maint.	43,533.01	-	10,000.00	5,000.00
Transportation Facility - A & E	-	30,000.00	28,000.00	-
Interest Payments	3,061.06	10,000.00	1,000.00	1,000.00
Demand Resp.Serv. Providers	393,306.31	521,000.00	500,000.00	521,000.00
Fixed Route Serv. Providers	907,379.93	893,500.00	933,400.00	940,000.00
Central Dispatching Costs	160,764.36	145,000.00	160,000.00	160,000.00
Management Costs	544,475.84	120,000.00	150,000.00	148,955.00
Capital Outlay-Buildings	7,087.50	-	-	-
Capital Outlay-Equipment	88,034.36	2,695,000.00	140,750.00	3,255,000.00
Vehicle Maint. Construction	936,040.83	-	110,000.00	-
Transportation Facility Constr.	-	170,000.00	-	172,000.00
Audit Expense	2,700.00	3,000.00	2,800.00	3,000.00
General Operating Exp	1,148,318.90	887,300.00	700,000.00	800,000.00
Bld/Grounds Maint	4,283.41	15,000.00	10,000.00	10,000.00
<b>TOTAL EXPENSES</b>	4,238,985.51	5,506,800.00	2,763,950.00	6,033,955.00
<b>PROJECTED ENDING BALANCE</b>	\$ 392,265.47	\$ 118,636.36	\$ 392,315.47	\$ 396,360.47

## COMMUNITY IMPROVEMENTS FUND

Special community improvement projects are accounted for in this fund.

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

Demolition Program This provides funds to demolish and/or secure unsafe buildings.

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

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

COMMUNITY IMPROVEMENTS FUND					
Account No 710					
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 278,470.88	\$ 204,222.88	\$ 224,569.85	\$ 214,824.85	
Sale of Property	7,709.66	500.00	-	-	
Brownfield Grant	5,096.00	-	-	-	
Misc. Receipts	8,494.16	-	700.00	600.00	
TOTAL REVENUES	21,299.82	500.00	700.00	600.00	
TRANSFERS IN					
From MDDC Loan Fund	-	-	-	-	
TOTAL TRANSFERS IN	-	-	-	-	
ITEMS OF EXPENDITURE					
Professional Fees	5,597.00	5,000.00	3,500.00	-	
Advertising	6,958.00	150.00	-	-	
Brownfield Analysis	-	-	-	-	
Land Acq / Demo	968.30	20,000.00	2,655.00	-	
Fix / Flatten Properties	-	20,000.00	2,700.00	20,000.00	
Industrial Park Tax Credits	-	-	-	-	
Engineering	784.50	5,000.00	795.00	-	
Construction	-	-	-	-	
Flex Enhancement Project	-	-	-	-	
Move Impound Lot	58,647.78	-	-	-	
General Operating	2,245.27	500.00	795.00	-	
TOTAL EXPENSES	75,200.85	50,650.00	10,445.00	20,000.00	
PROJECTED ENDING BALANCE	\$ 224,569.85	\$ 154,072.88	\$ 214,824.85	\$ 195,424.85	

**MOTOR FUEL TAX FUND**

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

In FY 2015-16, the City has budgeted \$700,000 for labor, equipment and materials for street maintenance activities from Motor Fuel Tax revenues .

<b>MOTOR FUEL TAX FUND (MFT)</b>				
<b>Account No. 730</b>				
<b>SOURCE OF FUNDS</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>Re-estimated FY 14-15</b>	<b>FY 15-16 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ 672,999.77</b>	<b>\$ 536,534.77</b>	<b>\$ 599,200.74</b>	<b>\$ 658,265.74</b>
<b>Interest Income</b>	110.91	125.00	90.00	<b>90.00</b>
<b>MFT Allotments</b>	473,790.37	510,000.00	515,000.00	<b>500,000.00</b>
<b>Misc Receipts</b>	100,486.44	95,000.00	193,975.00	<b>20,000.00</b>
<b>TOTAL REVENUES</b>	<b>574,387.72</b>	<b>605,125.00</b>	<b>709,065.00</b>	<b>520,090.00</b>
<b>ITEMS OF EXPENDITURE</b>				
<b>Utilities (Traffic Signals)</b>	2,073.28	1,200.00	2,500.00	<b>2,500.00</b>
<b>Mtc. of Bldgs, Grnds, Fixed Equip.</b>	7,401.20	7,500.00	7,500.00	<b>7,500.00</b>
<b>Salt</b>	85,154.26	130,000.00	130,000.00	<b>130,000.00</b>
<b>Signs</b>	19,868.01	25,000.00	10,000.00	<b>15,000.00</b>
<b>Engineering Wigwam Hollow Bridge</b>	8,690.00	-	-	-
<b>TOTAL EXPENSES</b>	<b>123,186.75</b>	<b>163,700.00</b>	<b>150,000.00</b>	<b>155,000.00</b>
<b>TRANSFERS OUT</b>				
<b>To Street Dept. (Labor/Equip)</b>	525,000.00	500,000.00	500,000.00	<b>545,000.00</b>
<b>TOTAL TRANSFERS OUT</b>	<b>525,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>545,000.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 599,200.74</b>	<b>\$ 477,959.77</b>	<b>\$ 658,265.74</b>	<b>\$ 478,355.74</b>



## FIRE PENSION FUND

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

Pension liabilities are funded from the following sources of revenue:

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

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

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

FIRE PENSION FUND				
Account No. 740				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,101,491.74	\$ 9,233,626.74	\$ 9,203,626.25	\$ 9,272,936.25
Interest / Dividends	207,244.92	240,000.00	207,000.00	210,000.00
Payroll Deduction	108,676.84	111,210.00	110,000.00	112,750.00
Employer Contr. (Replace Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	384,996.48	400,000.00	400,000.00	400,000.00
Misc Receipts	1.00	-	-	-
TRANSFERS IN				
From General Corp	414,964.59	455,000.00	455,000.00	491,280.00
TOTAL REVENUES	1,132,798.83	1,223,125.00	1,188,915.00	1,230,945.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	57,969.53	50,000.00	70,000.00	70,000.00
Retired Firemen Pensions	795,878.75	819,640.00	875,510.00	912,215.00
Disability Payments	88,543.91	88,425.00	88,425.00	90,280.00
Widows Pensions	77,719.68	77,720.00	77,720.00	77,720.00
Claims and Refunds	-	-	-	-
Admin. Exp.-Audit/Actuary	10,552.45	11,000.00	7,950.00	11,000.00
TOTAL EXPENSES	1,030,664.32	1,046,785.00	1,119,605.00	1,161,215.00
PROJECTED ENDING BALANCE	\$ 9,203,626.25	\$ 9,409,966.74	\$ 9,272,936.25	\$ 9,342,666.25

## POLICE PENSION FUND

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

Pension liabilities are funded from the following sources of revenue:

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

The Police Pension Fund is governed by a five member Board of Trustees. Two members are appointed by the Mayor, two members are elected from active police officers and one member is elected by and from the fund's beneficiaries.

Actuarial funding has continued to decline the past few years. The pension fund is still in a fairly strong financial position.

POLICE PENSION FUND				
Account No. 750				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	\$ 9,894,848.08	\$ 9,997,011.09	\$ 9,896,410.25	\$ 10,190,233.25
Interest / Dividends	246,158.24	255,000.00	265,000.00	260,000.00
Payroll Deduction	152,153.08	158,315.00	159,000.00	163,000.00
Employer Contr (Replace Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	215,702.58	300,000.00	600,000.00	400,000.00
Misc Receipts	891.70	-	-	-
<b>TRANSFERS IN</b>				
From General Corp	471,959.15	495,000.00	495,000.00	508,170.00
<b>TOTAL REVENUES</b>	1,095,322.75	1,216,773.00	1,527,458.00	1,339,628.00
<b>ITEMS OF EXPENDITURE</b>				
Trustee/Management Fees	67,791.69	70,000.00	70,000.00	70,000.00
Retired Police Pensions	855,008.42	880,220.00	944,025.00	994,265.00
Widow's Pensions	47,036.40	47,040.00	47,040.00	47,040.00
Disability Payments	80,892.51	80,885.00	81,370.00	81,615.00
Claims and Refunds	22,460.39	-	79,300.00	-
Admin. Exp.-Audit/Actuary	20,571.17	13,000.00	11,900.00	13,000.00
<b>TOTAL EXPENSES</b>	1,093,760.58	1,091,145.00	1,233,635.00	1,205,920.00
<b>PROJECTED ENDING BALANCE</b>	\$ 9,896,410.25	\$ 10,122,639.09	\$ 10,190,233.25	\$ 10,323,941.25

## GIFT FUND

The City of Macomb receives donations for the care, maintenance and improvement of properties at Oakwood Cemetery and Chandler Park. These monies are typically invested with the earnings used to pay the cost of such care and maintenance. Total cash and investments in the fund amount to about \$64,000.

1. About \$7,190 is held for the general care, maintenance and/or improvements of Chandler Park. These monies originated from the sale of right-of-way to IDOT for the highway improvement. These funds are unrestricted and may be used as the City Council directs.
2. Assets in the Gus Schaeffer/Chandler Park account totals \$12,241. These monies were inherited by the city with the stipulation that they be invested and the interest ( currently \$8,600) be for use in Chandler Park.
3. Donations for tree planting at the city's discretion, are held in this account.
4. The remaining funds are held in accounts that are dedicated for various uses at Oakwood Cemetery. Some are restricted to certain purposes; others are unrestricted as long as they are expended for the care, upkeep and / or maintenance of cemetery buildings and grounds.

GIFT FUNDS				
Account No. 760				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
BEGINNING BALANCE	\$ 60,181.82	\$ 61,061.82	\$ 61,063.97	\$ 64,615.97
Interest	60.90	65.00	60.00	60.00
Bequests	-	-	1,000.00	-
Tree Planting Donations	2,040.15	200.00	5,365.00	600.00
<b>TOTAL REVENUES</b>	<b>2,101.05</b>	<b>265.00</b>	<b>6,425.00</b>	<b>660.00</b>
ITEMS OF EXPENDITURE				
Bldgs Grounds and Fixed Equip	-	-	-	-
Tree Plantings	978.90	500.00	2,628.00	1,200.00
General Operating Expense	240.00	240.00	245.00	185.00
<b>TOTAL EXPENSES</b>	<b>1,218.90</b>	<b>740.00</b>	<b>2,873.00</b>	<b>1,385.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 61,063.97</b>	<b>\$ 60,586.82</b>	<b>\$ 64,615.97</b>	<b>\$ 63,890.97</b>

## 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.

This year, the city increased the premiums 17%.

HEALTH INSURANCE TRUST FUND				
Account No. 800				
SOURCE OF FUNDS	FY 13-14 Actual	FY 14-15 Budget	Re-estimated FY 14-15	FY 15-16 BUDGET
<b>PROJECTED BEGINNING BALANCE</b>	<b>\$ 824,235.73</b>	<b>\$ 625,355.73</b>	<b>\$ 726,075.96</b>	<b>\$ 483,904.96</b>
Cobra/Retiree Premiums	92,189.55	93,710.00	124,305.00	130,600.00
Employee Dependent Premiums	171,125.25	206,200.00	161,820.00	190,435.00
Refunded Claims	273,429.58	200,000.00	301,000.00	200,000.00
Life Ins Premiums	11,489.82	11,820.00	12,115.00	12,815.00
Macomb Township Premiums	46,962.00	46,965.00	48,960.00	55,635.00
Interest Income	1,848.75	2,000.00	1,300.00	1,000.00
Subtotal	597,044.95	560,695.00	649,500.00	590,485.00
<b>TRANSFERS IN</b>				
Office of the Mayor	4,131.00	4,185.00	4,310.00	9,695.00
Office of the City Clerk	25,053.60	28,100.00	33,525.00	39,785.00
City Council	4,131.00	4,185.00	345.00	-
Office of the City Administrator	20,922.60	21,185.00	21,815.00	29,040.00
Business Office	53,970.60	67,945.00	61,300.00	89,040.00
City Attorney Office	25,053.60	25,370.00	26,120.00	29,680.00
Police Department	383,578.20	403,100.00	392,615.00	435,090.00
Fire Department	290,828.60	309,515.00	308,640.00	347,000.00
Cemetery Department	16,791.60	17,005.00	17,505.00	19,895.00
Community Development Office	64,100.20	67,735.00	59,475.00	59,045.00
Downtown Development Office	-	-	-	22,590.00
General Corp. Subtotal	888,561.00	948,325.00	925,650.00	1,058,270.00
<b>FROM OTHER FUNDS</b>				
Street Fund	216,088.70	237,210.00	222,210.00	267,435.00
Water Revenue Funds	91,952.40	93,105.00	92,050.00	108,930.00
Sewer Revenue Funds	92,220.00	93,375.00	97,970.00	119,355.00
Subtotal other funds	400,261.10	423,690.00	412,230.00	495,720.00
<b>TOTAL REVENUES</b>	<b>1,885,867.05</b>	<b>1,932,710.00</b>	<b>1,987,380.00</b>	<b>2,144,475.00</b>
<b>ITEMS OF EXPENDITURE</b>				
Payment of Claims	1,549,286.47	1,300,000.00	1,766,740.00	1,564,300.00
Trustee/Management Fees	600.00	600.00	17,811.00	12,600.00
Annual Premiums and Fees	434,140.35	480,000.00	445,000.00	455,000.00
<b>TOTAL EXPENSES</b>	<b>1,984,026.82</b>	<b>1,780,600.00</b>	<b>2,229,551.00</b>	<b>2,031,900.00</b>
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 726,075.96</b>	<b>\$ 777,465.73</b>	<b>\$ 483,904.96</b>	<b>\$ 596,479.96</b>

FUND	May-12 Beg Bal	May-13 Beg Bal	May-14 Beg Bal	Re-Estimate Revenues '15	Re-Estimate Expenses '15	Estimated Balance '15	'16 Budget Revenues	'16 Budget Expenses	Estimated Balance '16
General Corporate	3,075,138	3,591,558	4,049,520	8,900,303	9,700,241	3,249,582	8,982,043	8,975,700	3,255,924
Sales Tax Infrastructure	1,167,939	528,681	1,313,824	1,920,150	1,798,125	1,435,849	2,090,150	2,953,810	572,189
Bond Infrastructure Fund	-	7,218,739	4,166,281	26,000	2,722,851	1,469,430	1,000	1,470,430	-
Downtown Revitalization	-	-	257,074	1,000,000	350,000	907,074	1,250,000	20,000	2,137,074
Garbage Fund	44,602	61,279	74,785	932,991	946,312	61,464	939,880	962,054	39,290
Downtown TIF	193,584	201,194	152,023	178,432	213,567	116,888	175,485	206,790	85,583
West Side TIF	325,670	249,591	84,257	53,855	88,790	49,322	50,050	83,087	16,285
Downtown Development Office	-	-	-	6,150	6,150	-	70,465	70,465	-
Façade Program	-	-	26,139	50,000	53,200	22,939	50,000	50,000	22,939
Downtown Loans	99,585	97,283	66,129	14,900	-	81,029	10,860	-	91,889
								10,860	
CDAP Rev Loans	401,408	148,580	199,272	98,724	56,245	241,751	32,150	-	273,901
Hotel/Motel Tax	32,857	37,964	53,609	235,075	231,690	56,944	235,020	256,311	35,653
IMRF Fund	154,750	191,028	221,022	562,988	535,753	248,257	578,730	633,130	193,857
IT Fund	136,738	94,804	37,712	80,000	75,489	42,223	70,000	81,600	30,623
Water Fund	822,344	643,803	308,410	4,314,230	4,318,489	304,151	4,813,940	4,643,567	474,524
Sewer Fund	1,557,133	1,515,728	1,373,843	1,917,308	2,742,169	548,982	4,549,970	4,398,744	700,208
Gen Liab/WC/Tort Ins	-	-	-	722,405	678,105	44,300	578,315	622,615	-
Community Improv Fund	321,846	278,471	224,570	700	10,445	214,825	600	20,000	195,425
Motor Fuel Tax	682,886	673,000	599,201	709,065	650,000	658,266	520,090	700,000	478,356
Fire Pension Fund	8,881,003	9,101,492	9,203,626	1,188,915	1,119,605	9,272,936	1,230,945	1,161,215	9,342,666
Police Pension Fund	9,740,753	9,894,848	9,896,410	1,527,458	1,233,635	10,190,233	1,339,628	1,205,920	10,323,941
Gift Fund	58,740	60,182	61,064	6,425	2,873	64,616	660	1,385	63,891
Health Trust Fund	602,594	824,236	726,076	1,989,830	2,229,551	486,355	2,144,475	2,031,900	598,930

## 2014-2015 thru 2018-2019

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**CITY OF MACOMB**  
**FIVE YEAR CIP**  
2014-2015 thru 2018-2019

	FIRE DEPT REQUESTS	Line Item	2015-16	2016-17	2017-18	2018-19	2019-2020	DEFERRED
1	Ladder Truck			1,000,000				
2	Pumper/Tanker Truck				400,000			
	<b>TOTAL FIRE DEPT REQUESTS</b>		0	1,000,000	400,000	0	0	
	<b>FIRE DEPT FUNDING SOURCES</b>							
1	General fund		2015-16	2016-17	2017-18	2018-19	2019-2020	DEFERRED
2	General fund			1,000,000				
					400,000			
	<b>TOTAL FIRE DEPT FUNDING SOURCES</b>		0	1,000,000	400,000	0	0	

**CITY OF MACOMB**  
**FIVE YEAR CIP**  
**2015-2016 thru 2019-2020**

<b>POLICE DEPT REQUESTS</b>	<b>Line Item</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-2020</b>	<b>DEFERRED</b>
Replacement Vehicles	Capital Equip	66,000	66,000	66,000	66,000	66,000	
Emergency Generator/Wiring	Capital Improve		160,000				
<b>TOTAL POLICE DEPT REQUESTS</b>		66,000	226,000	66,000	66,000	66,000	0
<b>POLICE DEPT FUNDING SOURCES</b>		2015-16	2016-17	2017-18	2018-19	2019-2020	DEFERRED
Police Protective Tax Fund		66,000					
General Fund			160,000				
<b>TOTAL POLICE DEPT FUNDING SOURCES</b>		66,000	160,000	0	0	0	



**CITY OF MACOMB**  
**FIVE YEAR CIP**  
**2015-2016 thru 2019-2020**

<b>OPERATIONS DIVISION REQUESTS</b>		Line Item	2015-16	2016-17	2017-18	2018-19	2019-2020	DEFERRED
1	Street Sweeper	Capital Equip					150,000	
2	Chipper 1/3 wtr/swr/street	Capital Equip		40,000				
3	Road Maintainer or Pull Behind	Capital Equip	10,000					
4	One Ton Truck w/Plow-Spreader	Capital Equip	60,000	65,000				
5	Two Ton Truck w/ Plow	Capital Equip	125,000	125,000		130,000		
6	Spray Patcher	Capital Equip		65,000				
7	Skid Loader	Capital Equip			40,000			
8	Tandem Axel Truck	Capital Equip			130,000			
9	Backhoe	Capital Equip				80,000		
10	Roller	Capital Equip			40,000			
11	Street Maint. F-150	Capital Equip				30,000		
12	Meter Reader Truck F-150	Capital Equip			30,000		35,000	
13	Trailer	Capital Equip					5,000	
14	Snow Plow Box	Capital Equip		5,000				
15	Salt Storage Building	Capital Improve						100,000
<b>TOTAL OPERATIONS DIVISION REQUESTS</b>			195,000	300,000	240,000	240,000	190,000	
<b>OPERATIONS DIVISION FUNDING SOURCES</b>			2015-16	2016-17	2017-18	2018-19	2019-2020	DEFERRED
1	General Fund	Capital Equip					150,000	
2	General Fund-1/3 water/sewer/street	Capital Equip		40,000				
3	General Fund	Capital Equip	10,000					
4	General Fund	Capital Equip	60,000	65,000				
5	General Fund	Capital Equip	125,000	125,000		130,000		
6	General Fund	Capital Equip		65,000				
7	General Fund	Capital Equip			40,000			
8	General Fund	Capital Equip			130,000			
9	General Fund	Capital Equip				80,000		
10	General Fund	Capital Equip			40,000			
11	General Fund	Capital Equip				30,000		
12	General Fund	Capital Equip			30,000		35,000	
13	General Fund	Capital Equip					5,000	
14	General Fund	Capital Equip		5,000				
15	General Fund	Capital Improve						100,000
<b>TOTAL OPERATIONS DIVISION FUNDING SOURCES</b>			195,000	300,000	240,000	240,000	190,000	

**CITY OF MACOMB**  
**FIVE YEAR CIP**  
**2015-2016 thru 2019-2020**

<b>SEWER DEPT REQUESTS</b>		<b>LINE ITEM</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-2020</b>	<b>DEFERRED</b>
1	Sewer & Manhole Linings	Sewer & Manhole Linings		50,000	50,000	50,000	50,000	
2	Jetter	Capital Equipment		325,000				
3	Lab Items Still, glass washer	Capital Equipment	19,000					
4	Rebuild Clarifiers	Capital Improvement				500,000		
5	Springlake Lift Station Upgrades	Capital Improvement	65,000	65,000	65,000			
6	Headworks Bldg Lighting	Capital Improvement	10,000					
7	New Bar Screens in Headworks	Capital Improvement				500,000		
8	Repair/Replace Roadways	Capital Improvement		100,000				
9	Blower	Capital Improvement	33,000					
10	New Line to Wigwam Lift Station	Capital Improvement						350,000
<b>TOTAL SEWER DEPT REQUESTS</b>			<b>127,000</b>	<b>540,000</b>	<b>115,000</b>	<b>1,050,000</b>	<b>50,000</b>	<b>350,000</b>
<b>SEWER DEPT FUNDING SOURCES</b>			<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-2020</b>	<b>DEFERRED</b>
1	Sewer Fund			100,000	50,000	50,000	50,000	
2	Sewer Fund			325,000				
3	Sewer Fund		19,000					
4	Sewer Fund				500,000			
5	Sewer Fund		65,000	65,000	65,000			
6	Sewer Fund		10,000					
7	Sewer Fund					500,000		
8	Sewer Fund			100,000				
9	Sewer Fund		33,000					
10	Sewer Fund							350,000
<b>TOTAL SEWER DEPT FUNDING SOURCES</b>			<b>127,000</b>	<b>590,000</b>	<b>615,000</b>	<b>550,000</b>	<b>50,000</b>	<b>350,000</b>

**CITY OF MACOMB**  
**FIVE YEAR CIP**  
**2015-2016 thru 2019-2020**

<b>WATER DEPT REQUESTS</b>		<b>Line Item</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-2020</b>	<b>DEFERRED</b>
1	Water Plant Roof Repairs	Capital Improve		100,000				
2	Water Tower, Claricone, Ground tank paint	IEPA Loan	1,000,000					
3	Greenleaf Filter Reconditioning	Grn Leaf						100,000
4	Replacement Destratifier (2)	Capital Improve						100,200
5	NW Water Main Ph 1,2,and 3 (City share)	NW water main			227,000	250,000		
6	Woodland Lane Water Main	WoodIn Main				210,000		
7	Lake Pump and Motor	Bldg/Grnds		37,000	37,000			
8	R/O Skid Pump	Bldg/Grnds		50,000				
9	R/O Well Motor	Bldg/Grnds		40,000			40,000	
10	R/O Well Pump	Bldg/Grnds		40,000			40,000	
11	R/O 2nd stage pump and motor	Bldg/Grnds			40,000			
12	High Service pump and motor	Bldg/Grnds			40,000	40,000	40,000	
13	Treatment Plant Truck Replacement	Capital Improve		30,000	30,000			
14	6" Emergency Pump	Capital Equip	25,000					
15	Water Main Replacement Compton area	Water Mains					380,000	900,000
16	Flex Net Meter Reading System	Flex Net		220,000				
17	Meter Billing System Replacement(Bus Off)	Billing System			103,000			
18	Loan Repayment to General Fund-S Wtr Twr Paint	Transfer Out	106,250	106,250	106,250	106,250		
19	THM Monitor	Capital Equip	40,000					
20	Dam Repair	Dam Insp/Repair	24,000					
<b>TOTAL WATER DEPT REQUESTS</b>			<b>1,195,250</b>	<b>623,250</b>	<b>583,250</b>	<b>606,250</b>	<b>500,000</b>	<b>1,100,200</b>

