

**ANNUAL BUDGET
FISCAL YEAR 2014-15**

CITY OF MACOMB, ILLINOIS

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

Ryan Hansen
First Ward Alderman

Steven Wailand
Second Ward Alderman

Louis 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, 2014 – April 30, 2015

Michael J. Inman
Mayor
Phone: 309/833-2558

Melanie Falk, MMC
City Clerk
Phone: 309/833-2575

City Administrator
Phone: 309/837-0501

City Attorney
Phone: 309/833-4373

Community Development
Coordinator (Building & Zoning)
Phone: 309/833-4944



City of Macomb

P. O. BOX 377
MACOMB, ILLINOIS 61455
FAX: 309/836-9558



March 10, 2014

Honorable Mayor and Aldermen:

Enclosed for your consideration is the proposed FY 2014-15 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 Supervisor Vicky Williams and incoming Supervisor Kerry Rhoads for doing the bulk of the work on the budget document.

This Proposed Budget totals \$33,077,522, 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 assumption that this increase will be awarded to all non-union employees. These contracts will be entering the second year of a three-year cycle.
3. Four 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. This budget proposes that one of the positions in Public Works Operations Division be filled. This would be an entry-level position that would be dedicated, in part, to regularly exercise water valves and hydrants, something that we have not been able to do since the reduction in work force four years ago. Even with this additional employee, the Public Works Department would have an employee count of only 31 full-time positions compared to 39 full-time employees in 1990.

4. With the retirement of Debbie Huston from the City Clerk's Office at the end of the 2014 calendar year, the position of Deputy City Clerk would change from a regular half-time position to a full-time position, and the Secretary's position would not be filled, reducing the work force by a half-time position. This opens the possibility of adding a needed full-time City Hall position. This position would be that of a Utility Clerk, and would be housed out of the Business Office, giving the other Utility Clerks a chance to rotate off of the front window every two months for a month of other duties in the Business Office. The new position would also allow for the Business Office to keep up with its workload, something that has been more and more difficult in recent years due to the increase in workload. The other thing that can be accomplished by adding an employee is to provide backup secretarial help for the Mayor and Administrator's Offices, City Clerk's Office, Community Development Office, and possibly other departments outside of City Hall, when office staff is sick or on vacation and no one is available to answer phones, greet the public, etc.

These changes, taken together, would add one half-time employee to the City's workforce.

5. This budget is unbalanced in the General Fund , where expenditures are expected to exceed revenues by about \$ 976,000, with the cash balance expected to stay around the \$2.6 mil. mark. This reduction in the cash reserve comes about because of necessary capital equipment purchases, refunding of the Informational Technology (IT), a loan to the water fund for painting the south water tower Ph I, as well as other one-time, or limited timeframe expenses. The addition of two full-time positions also has an impact, but is not expected to create a structural deficit in the General Fund.

The recent history of cash balances in the General Fund is interesting: On May 1, 2006 the cash balance was \$1,002,347. A conservative estimate for May 1, 2014 is \$3.6 million, and usually comes in about \$250,000 higher than projected. Therefore, the official estimated balance of \$2.6 million on May 1, 2015 is likely to be \$500,000 higher – about \$3.1 million total. This represents a cash balance of 27% of the General Fund budget, in keeping with the recommended 25%.

6. 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 2014 construction season, Bond Infrastructure Proceeds, covered by sales tax revenues, will pay for the following major projects: replacement of the Wigwam Hollow Bridge with the City's share of construction at \$480,000, East Street Paving Project with construction costs of \$1.4 million, a full-depth in-place recycle project for Deer Road and Jefferson Street east of Candy Lane for \$550,000, and repaving of the Amtrak Depot parking lot for an estimated \$150,000.

In 2012 the City issued \$7.5 million in bonds to be repaid from local sales tax revenue.

These bonds are paying for the projects named above, as well as several other major, and many smaller street projects. This money has to be spent out completely by the end of the 2015 fiscal year. Meanwhile, the City is transferring current local sales tax revenue to the newly-established Downtown Revitalization Fund on a pace that will have approximately \$3.25 million in the fund by the beginning of construction in 2016.

7. The following fees are proposed for increase:

- Water volume rate increased by 3%.
- Sewer volume rate increased by 2%.
- Solid waste monthly fee would stay the same.

Note: the water and sewer rate increases will result in an average monthly increase of \$1.75 per month for a family five

8. The Downtown TIF District has about 7 years of life left. After the Surplus payment to local governmental units of \$85,000, payment to the Chamber of Commerce for the Downtown Development position, 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, which continues to be popular, and useful in improving Downtown buildings. The Westside TIF District is now generating \$46,000 per year. Next year, this money will go mainly to improving the Facade of the Old Lamoine Hotel, make minor improvements to Chandler Park, and in the future, perhaps help to develop a cluster of commercial uses along West Adams Street.
9. Hotel/Motel Tax revenues have been slowly but steadily rising. The MACVB receives 80% of revenue with a cap of \$181,425 for next year, the Chamber of Commerce receives 10% with a cap of \$22,965, with the remaining 10% used for fireworks and administration. There is also a cash balance of over \$30,000 that can be awarded by the Council for special projects that promote tourism and overnight stays in the community.
10. The City of Macomb has had a partially self-funded employee health insurance system for over a dozen years. The Health Insurance Trust Fund has grown to about \$800,000, which allowed the City Council to continue the program for 2014 without a rate increase to the employees or the City. This one-year respite helps the cash balance in the City's General Fund.
11. Police and Fire pensions will take almost \$1 million in City contributions for the coming fiscal year, up about \$63,000 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.

General Fund

The General Fund proposal for next year is about \$976,000 short of a balanced budget, with revenues at \$8.8 million and expenses at \$9.8 million. The projected cash balance of \$2.6 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 allows 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 \$63,000.
 - Liability insurance & workers comp premiums are up by \$32,550.
 - IMRF contributions are up by \$120,580
 - Health insurance contributions will remain constant.
4. Some interesting notes about next year's General Fund budget:
 - \$30,000 to upgrade lighting in the Northwest Quadrant.
 - \$50,000 would be transferred to the IT fund, which has been depleted over the years to cover IT service contract costs.
 - \$20,000 has been budgeted for exterior repairs and painting of the Depot.
 - We are expecting several employee retirements next fiscal year, therefore \$154,000 is being budgeted for payment of accrued benefits due upon retirement.
 - The Fire Department will be replacing all self-contained breathing apparatus for an estimated \$119,850. The Fire budget also includes \$28,200 for window replacement at Station 1, \$21,800 for roof repair at Station 2, and \$12,000 to replace pagers. In the City's Five Year Capital Improvement Plan, Chief Taylor proposes replacing the ladder truck and a pumper. There should be capacity in the Fire Protection Fund to finance these purchases as existing fire truck debt is retired over the next couple of years.

- Next year will be the last payment (\$138,615) for construction of the Police Department Building/E911 Center. This will free up money for other purposes in years to come. The Police Budget also includes \$61,000 for vehicle replacement, and \$45,000 to install cameras at the Police Impound Lot.
- 5. The General Fund will loan the Water Fund up to \$500,000 to undertake Phase 1 of the Walker Street Water Rehabilitation Project. The money is to be repaid to the General Fund over a four-year period.
- 6. The General Fund is the only real source of money to purchase equipment and vehicles for the Operations Division of Public Works. The 2014-15 FY budget contains the following: \$31,900 to replace three cemetery mowers, \$220,000 for a new vacuum-type street sweeper, \$63,000 to replace two pickups, and \$35,000 for a forklift.

Water

We continue to struggle with finances in the Water Utility. Water revenues have not increased in proportion to rate increases, 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. Meanwhile, 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. The one large project that will happen in 2014 is Phase 1 renovation of the Walker Street water tower for an estimated \$500,000, which will be financed by an internal loan from the General Fund. Phase 1 consists of sandblasting and painting the interior of the tank. Phase 2, the exterior work, will be done in 2015 financed by an IEPA low interest loan. Phase 2 is expected to cost around \$1 million. We have considerable debt in the Water Utility, requiring annual debt service of over \$500,000.

The 3% water rate increase is projected to generate an increase in revenue of only 1.5% because of the ongoing conservation trend being exhibited by our customers. This will allow us to make ends meet, but with an ending cash balance estimated at \$692,000, which is hardly adequate for a Water O&M budget approaching \$4.3 million.

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

The Sewer Fund also is experiencing flat revenues, but has a better cash balance to work with. Sewer Treatment Plant improvements are underway now, with grit chamber replacement project. For next fiscal year, we have a \$3 million IEPA loan in the works 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. The plan is to secure the IEPA loan in time to seek bids on the Sewer Plant Improvement Project early this fall, with work beginning immediately. Improvements would consist of the following: high efficiency blowers (\$400,000); new master control centers (\$280,000); new DO 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).

As with water revenues, sewer revenue increases have not corresponded with the percentage of rate increases in recent years. We are projecting only a 1% revenue increase for next year, based on a 2% rate increase. The projected cash balance of \$636,000 is barely adequate for a \$5 million O&M sewer budget, but should improve over the next several years.

Summary

The City's General Fund has continued to build over the last 8 years to the point where we can afford to spend down some of the cash balance. Therefore, the General Fund spending for next year exceeds projected revenue by about \$600,000. However, recent history has shown that spending was less than budgeted and revenues were greater than budgeted, resulting in far less deficit spending than anticipated. The positive results of the 2013 Special Census helps the General Fund tremendously and the Motor Fuel Tax Fund substantially. We are proposing to increase the City workforce by 1.5 positions, but will still be well under what the City workforce was 25 years ago. We will undertake major capital improvement projects, using local sales tax money, to rebuild Wigwam Hollow Bridge, East Street, and Deer Road. Other major projects are rehabilitation of the south water tower, and improvements at the Wastewater Treatment Plant, both projects using IEPA loans. The Water and Sewer Funds are being stressed because of lagging revenues and larger than expected operating expenses, especially in Water. However, the Mayor and Council have given firm instructions not to raise utility rates more than a nominal amount each year, while operating and making needed improvements within the funding available.

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.

Respectfully Submitted,



Dean Torreson
City Administrator

TABLE OF CONTENTS

GENERAL CORPORATE FUNDS.....	4
GENERAL CORPORATE SICK / VACATION FUND.....	9
OFFICE OF THE CITY ADMINISTRATOR.....	10
CITY COUNCIL.....	11
BUSINESS OFFICE.....	12
OFFICE OF THE CITY CLERK.....	13
OFFICE OF THE CITY ATTORNEY.....	14
OFFICE OF THE MAYOR.....	15
COMMUNITY DEVELOPMENT OFFICE	16
CEMETERY DEPARTMENT.....	18
CEMETERY MAINTENANCE FUND.....	19
OFFICE OF THE CITY TREASURER.....	20
FIRE PROTECTIVE TAX.....	21
FIRE DEPARTMENT.....	22
POLICE DEPARTMENT.....	24
POLICE PROTECTIVE TAX.....	26
BOND INFRASTRUCTURE FUND.....	27
SALES TAX - INFRASTRUCTURE.....	28
DOWNTOWN REVITALIZATION.....	30
CITY HALL MAINTENANCE FUND.....	31
OPERATIONS DIVISION.....	32

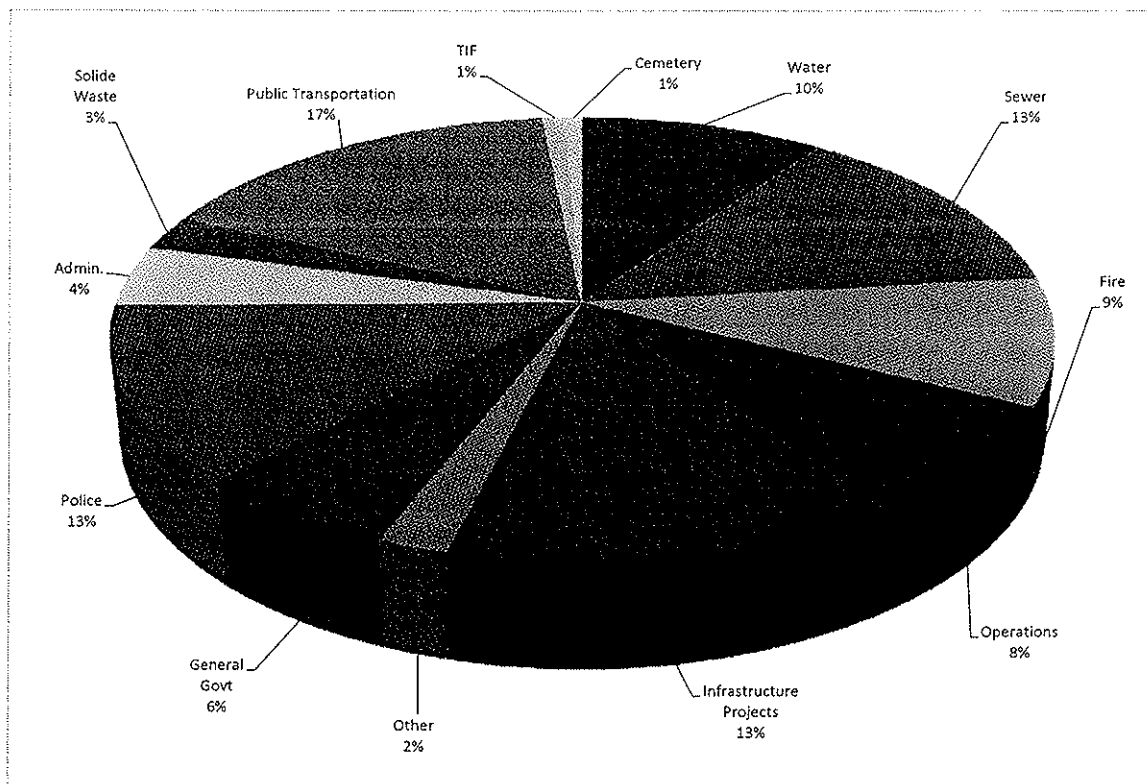
GARBAGE FUND.....	36
FAÇADE PROGRAM.....	37
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND.....	38
WEST SIDE TIF.....	40
DOWNTOWN DEVELOPMENT FUND.....	42
CDAP REVOLVING LOAN FUND.....	43
HOTEL/MOTEL TAX FUND.....	44
ILLINOIS MUNICIPAL RETIREMENT FUND.....	45
INFORMATIONAL TECHNOLOGY FUND.....	46
PEG FUND.....	47
WATER FUNDS.....	48
SEWER FUNDS.....	54
INSURANCE AND TORT JUDGEMENTS.....	60
PUBLIC TRANSPORTATION.....	61
COMMUNITY IMPROVEMENTS FUND.....	62
MOTOR FUEL TAX FUND.....	63
FIRE PENSION FUND.....	64
POLICE PENSION FUND.....	65
GIFT FUND.....	66
HEALTH TRUST FUND.....	67
FIVE YEAR CASH BALANCE SHEET.....	69
MAJOR CAPITAL IMPROVEMENT PROJECTS.....	70

BUDGETED EXPENDITURES by Department

Water Department	\$ 3,280,730
Police Department	4,390,865
Fire Department	3,036,940
Operations Division	2,676,940
Sewer Department	4,448,980
Other	665,365
General Government	2,011,739
Infrastructure Projects	4,217,740
Administrative Depts.	1,452,930
Solid Waste	868,630
Public Transportation	5,506,800
TIF	287,068
Cemetery	<u>232,795</u>

Total Budgeted Expenditures \$ 33,077,522

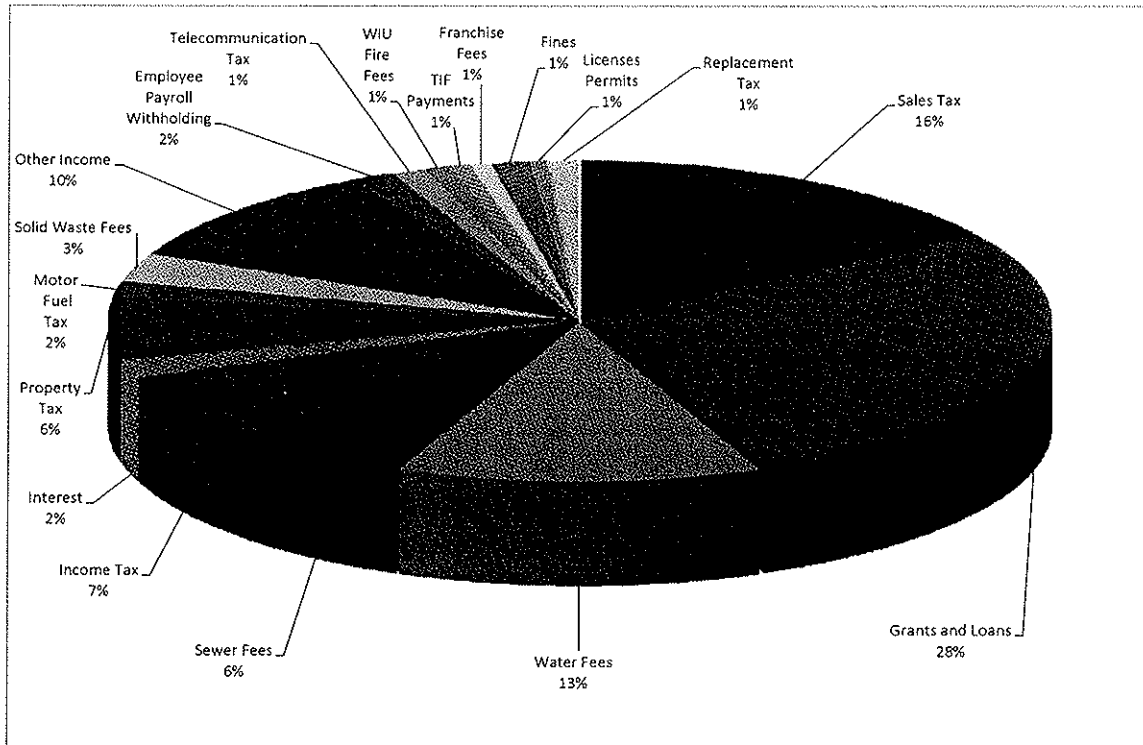
BUDGET EXPENDITURES by Department



BUDGETED REVENUES

Sales Tax	\$4,800,000
Grants and Loans	8,537,770
Water Fees	3,836,000
Sewer fees	1,923,850
Income Tax	2,000,000
Interest	535,785
Property Taxes	1,921,515
Motor Fuel Tax	510,000
Solid Waste Fees	897,700
Other Income	3,088,885
Employee Payroll Withholding	475,725
Fines	363,000
WIU Fire Fees	250,000
TIF Payments	237,000
Replacement Tax	221,188
Telecommunications Tax	380,000
Licenses/Permits	213,000
Franchise Fees	321,130
Total Budgeted Revenues	\$30,512,548

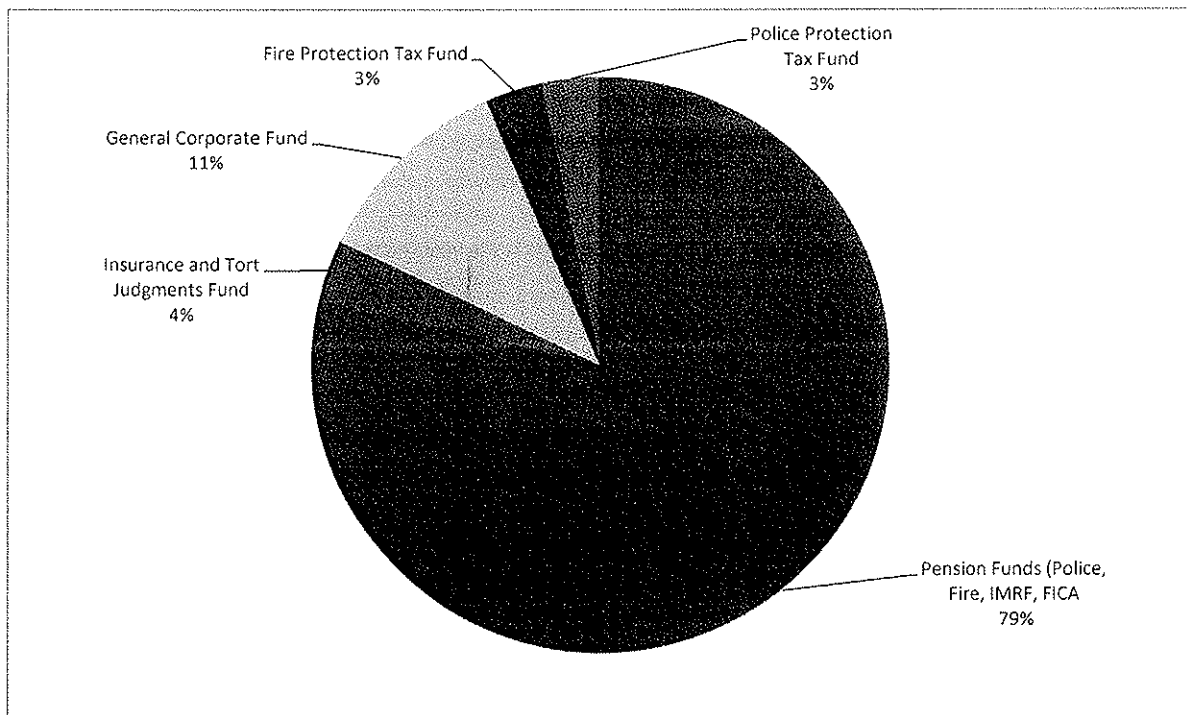
ESTIMATED COLLECTIONS by Type



PROPERTY TAX DISTRIBUTION

City of Macomb
2013 Taxes Paid in 2014

<u>Fund/Purpose</u>	<u>Levy</u> <u>Amount</u>
Pension Funds (Police, Fire, IMRF, FICA)	\$ 1,446,919
Insurance and Tort Judgments Fund	64,816
General Corporate Fund	210,000
Fire Protection Tax Fund	60,000
Police Protection Tax Fund	60,000
	\$ 1,841,735



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 \$1,246,840. 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. Property taxes have been increased by \$69,305 due to a partial abatement of the the 911 Center obligation bond.

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 \$3,000 a year from Margaret Roberts Travel, \$2,400 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 (\$89,735). 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 (\$3,030).

GENERAL GOVERNMENT

Account No. 100

REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Property Taxes	\$ 1,039,472.13	\$ 1,189,295.00	\$ 1,180,200.00	\$ 1,246,840.00
TIF Property Tax Surplus	8,308.82	8,430.00	8,700.00	8,875.00
Replacement Taxes	106,988.79	103,235.00	115,000.00	115,000.00
Sales Taxes	2,904,390.10	2,850,000.00	2,875,000.00	2,900,000.00
Income Taxes	2,032,782.68	1,650,000.00	1,865,055.00	2,000,000.00
Auto Use Tax	424.24	450.00	330.00	350.00
Use Tax	307,230.19	305,700.00	325,000.00	350,000.00
Interest	4,090.48	6,350.00	1,500.00	1,500.00
Parking Violations	21,140.00	23,000.00	17,650.00	18,000.00
Court Fines	322,965.48	335,000.00	367,700.00	345,000.00
Liquor Licenses	97,974.00	92,000.00	97,000.00	97,000.00
Other Licenses	7,995.50	7,000.00	4,340.00	5,000.00
Bldg. Permits	47,726.25	45,000.00	40,800.00	41,000.00
Tow/Impound Fees	111,399.00	80,000.00	80,000.00	80,000.00
Certified Copies	12,390.00	9,500.00	12,000.00	11,000.00
Rental Registration Fees	69,392.00	75,000.00	70,000.00	70,000.00
IL-WIU Fire Prot.	250,000.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise	202,492.27	204,000.00	205,600.00	206,000.00
Ameren-CIPS Franchise	96,570.00	115,130.00	115,130.00	115,130.00
Grants	21,446.92	50,000.00	-	-
Rents Collected	202,424.33	142,195.00	164,700.00	107,100.00
Cemetery Fees	44,540.00	45,000.00	47,000.00	47,000.00
Other Receipts	7,006.76	500.00	29,600.00	30,000.00
Aldermen Reimbursements	-	-	-	-
Fire Dept. Reimbursements	665.00	1,000.00	2,050.00	500.00
City Clerk's Dept. Reimbursements	1,737.74	1,000.00	2,200.00	1,500.00
Mayor's Dept. Reimbursements	-	-	-	-
Police Dept. Reimbursements	74,530.25	78,000.00	49,000.00	50,000.00
Zoning Dept. Reimbursements	2,762.50	3,000.00	4,600.00	3,000.00
Business Office Reimbursements	1,625.00	1,000.00	1,800.00	1,000.00
Administrator Reimbursements	-	-	18.00	-
Cemetery Reimbursements	1,024.27	1,000.00	1,650.00	50.00
TOTAL REVENUES	\$ 8,001,494.70	\$ 7,671,785.00	\$ 7,933,623.00	\$ 8,100,845.00

GENERAL CORPORATE

Salaries 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 (\$10,610), the Illinois Municipal League (\$1,370), the Macomb Area Chamber of Commerce (\$600) 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 These funds cover the city's annual expense for the July 4th fireworks display sponsored by the Macomb Fire Department. This cost is paid by a Hotel-Motel Tax Fund transfer.

Depot Expenses An additional \$20,000 has been budgeted for new trim, soffit, door replacements, interior and exterior painting.

Spring Lake Campground Improv. - This line item is for unplanned expenses.

A loan of \$425,000 has been made to the Water Fund for Phase I of the South Water Tower Painting to be repaid over a period of four years beginning with FY 15-16.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries	\$ 9,039.96	\$ 300.00	\$ 300.00	\$ 300.00
Life/Unemployment Ins.	65.52	-	-	-
Deferred Compensation	23.04	-	-	-
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Travel/Training/Cont. Education	1,404.26	-	-	-
Animal Control	61,963.11	60,000.00	66,030.00	66,135.00
Assoc. Dues and Memberships	12,856.40	13,075.00	12,880.00	13,000.00
Fire and Police Commission	23,441.44	15,000.00	22,400.00	15,000.00
Union Negotiations / Arbitration	31,448.95	10,000.00	-	10,000.00
Office Supplies	471.18	700.00	300.00	500.00
Office Equipment - Non cap	411.08	300.00	-	300.00
Advertising	184.50	200.00	200.00	200.00
Postage	8.99	200.00	-	100.00
Telephone	6,045.79	6,000.00	6,000.00	6,000.00
Computer Support/Maint.	648.89	1,300.00	700.00	700.00
Televising Services	10,068.99	12,000.00	12,000.00	12,000.00
Emergency Notify Phone System	3,250.00	3,900.00	4,200.00	4,200.00
Utilities	63,685.11	75,000.00	75,000.00	70,000.00
Civil Defense Budget (shared)	9,462.57	6,500.00	4,775.00	8,215.00
Professional Fees	3,850.00	3,500.00	4,500.00	4,500.00
Summons Fees	-	300.00	-	-
Outside Legal Assistance	28,129.80	5,000.00	-	5,000.00
Community Sponsorships	5,225.00	5,225.00	5,225.00	5,225.00
VIBE Grant		50,000.00	-	-
MAEDCO-Annual Contribution	30,000.00	32,500.00	30,000.00	32,500.00
MAEDCO Pymt-Pella ground	50,416.16	50,420.00	50,420.00	50,420.00
MAEDCO-Entrepreneurial Grant	21,446.92	-	-	-
Pierce St. Storage Building	6,308.85	2,000.00	2,725.00	500.00
Hampton Inn Project	42,500.00	-	-	-
Equipment Loan/Lease Payments	8,488.36	8,450.00	9,600.00	9,300.00
Building Rent/Lease Pmts.	720.00	770.00	750.00	750.00
Bldg./Grnds./Fixed Equip. Maint.	43,734.56	36,000.00	36,000.00	36,000.00
Depot Expenses	11,368.07	10,000.00	23,000.00	37,000.00
Fireworks	10,800.50	12,800.00	13,200.00	13,200.00
General Operating Expense	14,906.18	16,000.00	16,650.00	17,000.00
Twp. Tax Reimbursements	10,798.15	12,000.00	10,570.00	12,000.00
Loan payment (ERI)	251,553.75	-	-	-
Swimming Pool Study	-	25,000.00	25,000.00	-
Swimming Pool Repair/Maint.	1,294.51	10,000.00	10,000.00	10,000.00
Museum Maintenance	856.98	1,000.00	-	1,000.00
Spring Lake Parking Lot	-	-	-	-
Spring Lake Campground Improv.	-	-	9,800.00	10,000.00
Special Census	69,960.00	105,000.00	105,000.00	-
Capital Projects	-	-	-	-
Capital Equipment-Civil Defense	98,133.30	-	64,310.00	-
TOTAL EXPENSES	\$ 970,343.87	\$ 615,813.00	\$ 646,908.00	\$ 476,418.00

GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 14-15

	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 3,054,582.97	\$ 2,889,066.26	\$ 3,591,557.89	\$ 3,575,047.84
CD -Investment Fire Dept Use Only	10,266.34	-	-	-
GENERAL FUND REVENUES	8,011,761.04	7,671,785.00	7,933,623.00	8,100,845.00
TRANSFERS IN				
From Water Revenue Funds	326,680.00	283,742.25	283,740.00	293,909.00
From Sewer Revenue Funds	382,272.00	283,742.25	283,740.00	293,909.00
From Community Development	-	-	-	-
From Payroll - interest	25.63	50.00	15.45	15.00
INTRA-FUND TRANSFERS IN				
From Street Fund	25,536.41	-	-	-
From Garbage Fund-B.O. Admin	39,545.00	43,595.50	43,595.50	45,593.50
From Police Protective Tax	20,000.00	20,000.00	20,000.00	20,000.00
From Hotel/Motel Tax Fund	22,200.00	22,300.00	22,300.00	22,300.00
From TIF	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	826,259.04	663,430.00	663,390.95	685,726.50
TOTAL REVENUES	8,838,020.08	8,335,215.00	8,597,013.95	8,786,571.50
ITEMS OF EXPENDITURE				
Office of the Mayor	84,395.08	86,665.00	85,230.00	88,540.00
Office of the City Clerk	146,890.75	152,405.00	150,795.00	152,305.00
City Council	45,237.65	43,495.00	40,250.00	43,805.00
Office of the City Administrator	139,955.02	145,625.00	144,395.00	148,965.00
Office of the City Attorney	148,253.78	159,455.00	160,376.00	165,190.00
Business Office	393,140.65	435,955.00	431,865.00	455,935.00
General Government	970,343.87	615,813.00	646,908.00	476,418.00
Police Department	2,998,561.98	3,154,170.00	3,118,415.00	3,238,720.00
Fire Department	1,661,928.43	1,725,995.00	1,701,390.00	1,789,540.00
Cemetery	214,713.34	246,165.00	245,940.00	232,795.00
Community Development Office	350,154.88	375,500.00	377,090.00	388,255.00
Office of the City Treasurer	-	9,890.00	9,445.00	9,935.00
TOTAL EST. EXPENSES	7,153,575.43	7,151,133.00	7,112,099.00	7,190,403.00
TRANSFERS OUT				
To Water Fund	-	-	-	425,000.00
To Flex Benefits	-	-	-	-
To Fire Pension Fund	369,324.22	419,020.00	414,965.00	455,000.00
To Police Pension Fund	383,485.86	476,735.00	471,960.00	495,000.00
INTRA-FUND TRANSFERS OUT				
To G. C. Sick/Vacation Fund	77,256.93	52,400.00	70,000.00	154,000.00
To City Hall Maint Fund	5,000.00	7,000.00	7,000.00	13,000.00
To Operations Division	-	41,260.00	71,580.00	357,635.00
To Equipment Replacement Fund	-	-	-	-
To Fire Protection Tax	-	-	-	80,000.00
To IT Fund	-	-	-	50,000.00
To Insurance / Tort Fund	322,669.06	458,780.00	465,920.00	543,311.00
TOTAL TRANSFERS OUT	1,157,736.07	1,455,195.00	1,501,425.00	2,572,946.00
PROJECTED ENDING BALANCE	\$ 3,591,557.89	\$ 2,617,953.26	\$ 3,575,047.84	\$ 2,598,270.34

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 12-13 Actual	FY 13-14 Budget	Re-estimated 12-13 Rev/Exp	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
INTRA FUND TRANSFERS IN From General Corp.	77,256.93	52,400.00	70,000.00	154,000.00
TOTAL REVENUES	77,256.93	52,400.00	70,000.00	154,000.00
ITEMS OF EXPENDITURE				
Salaries	77,256.93	52,400.00	70,000.00	154,000.00
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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 114,148.94	\$ 117,045.00	\$ 117,045.00	\$ 121,110.00
Salaries - Overtime	-	300.00	300.00	300.00
Salaries - Part time	380.00	-	-	-
Life/Unemployment Ins.	508.63	500.00	500.00	500.00
Deferred Compensation	1,095.33	1,170.00	1,125.00	1,170.00
Assoc. Dues and Memberships	312.50	1,000.00	500.00	500.00
Travel /Training /Continuing Ed.	811.61	1,450.00	800.00	800.00
Office Supplies	534.32	375.00	600.00	600.00
Office Equipment/Furnishings	12.49	200.00	-	200.00
Advertising	-	100.00	100.00	100.00
Publications / Printing	56.80	200.00	200.00	200.00
Postage	321.90	400.00	400.00	400.00
Telephone	1,389.58	1,400.00	1,500.00	1,500.00
Comp. Software/Support/Maint.	-	200.00	200.00	200.00
Transfer to Health Trust	20,333.25	21,185.00	20,925.00	21,185.00
General Operating Expense	49.67	100.00	200.00	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 139,955.02	\$ 145,625.00	\$ 144,395.00	\$ 148,965.00

CITY COUNCIL

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

As of May, 2013, the City Council will consist of five ward aldermen and three aldermen at large. This is a decrease of one alderman. The change was mandated by a redistricting of the wards due to a drop in the 2010 census. In 2015 the council will again be decreased by one alderman, for a total of five ward aldermen and two aldermen at large.

CITY COUNCIL				
Account No. 100-110				
ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries	\$ 26,620.72	\$ 26,000.00	\$ 26,600.00	\$ 26,600.00
Life/Unemployment Ins.	732.48	700.00	700.00	700.00
Travel /Training / Continuing Ed	8,540.56	10,000.00	6,500.00	10,000.00
Telephone	2,160.00	2,160.00	1,920.00	1,920.00
Transfer to Health Trust	7,081.00	4,335.00	4,130.00	4,185.00
General Operating Expense	102.89	300.00	400.00	400.00
TOTAL EXPENSES	\$ 45,237.65	\$ 43,495.00	\$ 40,250.00	\$ 43,805.00

BUSINESS OFFICE

The Business Office assumes responsibility for the water department business office, parking and ordinance violations, accounts payable, finance, payroll and personnel records.

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

Salaries This year's increase in salaries is due to the hiring of an additional water clerk.

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 233,936.49	\$ 262,255.00	\$ 256,700.00	\$ 262,970.00
Salaries - Part Time	1,308.63	-	-	3,000.00
Salaries - Overtime	236.77	500.00	1,000.00	1,000.00
Life/Unemployment Ins.	1,702.99	1,935.00	1,935.00	1,980.00
Deferred Compensation	2,129.01	2,500.00	2,200.00	1,890.00
Assoc. Dues and Memberships	250.00	300.00	250.00	850.00
Travel / Training / Continuing Ed.	1,139.26	4,000.00	1,500.00	2,500.00
Office Supplies	6,647.78	6,200.00	6,200.00	6,500.00
Office Equipment / Furnishings	704.14	250.00	1,700.00	1,900.00
Advertising	357.50	450.00	360.00	400.00
Publications / Printing	4,748.16	4,300.00	6,500.00	3,800.00
Postage	25,472.16	28,000.00	26,000.00	28,000.00
Telephone	4,009.00	4,200.00	3,800.00	4,500.00
Comp. Software/ Support / Maint.	22,799.51	23,000.00	27,000.00	27,000.00
Professional Fees	39,138.00	39,000.00	42,500.00	41,500.00
Transfer to Health Trust	48,508.50	58,865.00	53,970.00	67,945.00
General Operating Expense	52.75	200.00	250.00	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 393,140.65	\$ 435,955.00	\$ 431,865.00	\$ 455,935.00

CITY CLERK

The City Clerk's traditional statutory responsibilities are related to the care and custody of city records. The Clerk is responsible for the recording of City Council and Committee of the Whole minutes, preparation of agendas, maintenance of ordinances, resolutions and agreements, and the recording of birth and death certificates. The Clerk's office also schedules the use of the Community Room in City Hall.

The City Clerk serves as FOIA (freedom of information act) officer.

The City Clerk's office is staffed by the City Clerk, a regular part time Deputy City Clerk and a receptionist. In December, the receptionist will be retiring and the Deputy Clerk will become full time.

OFFICE OF THE CITY CLERK				
Account No. 100-125				
ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 96,309.79	\$ 98,460.00	\$ 97,000.00	\$ 92,625.00
Salaries - Overtime	562.71	500.00	700.00	500.00
Life / Unemployment Ins.	693.93	655.00	655.00	660.00
Deferred Compensation	777.22	820.00	785.00	820.00
Travel / Training / Continuing Ed.	2,134.15	2,950.00	2,950.00	2,950.00
Assoc. Dues/Memberships	395.00	550.00	550.00	550.00
Office Supplies	986.97	1,800.00	1,800.00	1,800.00
Office Equip./Furnishings	874.35	1,800.00	1,800.00	1,800.00
Advertising	539.00	1,000.00	1,000.00	1,000.00
Publications / Printing	6,570.19	8,000.00	8,000.00	8,000.00
Postage	538.40	800.00	800.00	800.00
Telephone	3,460.64	3,500.00	3,500.00	3,500.00
Computer Software / Support / Mtc.	239.40	1,000.00	1,000.00	1,000.00
Professional Fees	8,425.00	5,000.00	5,000.00	8,000.00
Transfer to Health Trust	24,384.00	25,370.00	25,055.00	28,100.00
General Operating Expense	-	200.00	200.00	200.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 146,890.75	\$ 152,405.00	\$ 150,795.00	\$ 152,305.00

CITY ATTORNEY

The City Attorney's Office is responsible for a variety of duties including: advising the Mayor, Council and city staff on legal matters; prosecuting violations of municipal codes; preparation of new and amended ordinances; preparation of city contracts, easements, etc; and other general duties associated with overall city operations.

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 107,482.10	\$ 116,080.00	\$ 116,080.00	\$ 121,420.00
Salaries - Overtime	503.16	300.00	100.00	300.00
Salaries - Part Time	3,663.00	3,000.00	6,000.00	8,600.00
Life / Unemployment Ins.	734.18	655.00	655.00	700.00
Deferred Compensation	-	-	-	-
Employment Contracts	-	1,950.00	1,886.00	-
Travel / Training / Continuing Ed.	155.00	2,000.00	500.00	1,500.00
Association Dues / Memberships	682.00	800.00	800.00	800.00
Office Supplies	2,163.29	2,000.00	1,500.00	1,500.00
Office Equipment / Furnishings	62.27	-	125.00	-
Advertising	-	100.00	-	-
Publications / Printing	528.62	1,000.00	725.00	750.00
Postage	1,193.60	1,000.00	650.00	750.00
Telephone	1,964.84	1,900.00	2,000.00	2,000.00
Computer Software/Support/Maint.	4,496.72	2,600.00	3,800.00	1,000.00
Professional Fees	229.00	500.00	500.00	500.00
Transfer to Health Trust	24,384.00	25,370.00	25,055.00	25,370.00
General Operating	12.00	200.00	-	-
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 148,253.78	\$ 159,455.00	\$ 160,376.00	\$ 165,190.00

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 62,633.64	\$ 63,460.00	\$ 63,460.00	\$ 65,270.00
Salaries - Overtime	-	300.00	-	300.00
Salaries - Part Time	380.00	-	-	-
Life / Unemployment Ins.	282.88	165.00	165.00	200.00
Deferred Compensation	214.08	670.00	225.00	230.00
Travel / Training / Continuing Ed.	9,788.58	9,000.00	9,000.00	9,500.00
Association Dues / Memberships	480.00	650.00	1,000.00	705.00
Office Supplies	625.98	600.00	600.00	600.00
Office Equipment / Furnishings	256.48	500.00	250.00	400.00
Advertising	264.00	500.00	250.00	400.00
Publications / Printing	466.31	750.00	750.00	800.00
Postage	285.53	385.00	200.00	350.00
Telephone	2,189.46	2,200.00	2,200.00	2,200.00
Computer Software/Support/Maint.	-	200.00	-	200.00
Professional Fees	-	100.00	-	100.00
Gas / Fuel	-	-	-	-
Transfer to Health Trust	3,990.75	4,185.00	4,130.00	4,185.00
General Operating	2,537.39	3,000.00	3,000.00	3,100.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 84,395.08	\$ 86,665.00	\$ 85,230.00	\$ 88,540.00

COMMUNITY DEVELOPMENT OFFICE

The Community Development Office is responsible for the enforcement of the city's zoning, building, property maintenance, sub-division control and construction codes. Departmental employees serve as staff to the Macomb Planning Commission, Zoning Board of Appeals, Building Commission of Appeals and the Electrical Commission. 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 rental housing inspector, a plumbing 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. Included this year is funds for a new Coordinator to attend the IML and a Public Transportation Conference.

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

Office Equipment/Furnishings - This line item includes \$5,000 for the purchase of map filing cabinets.

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

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

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 235,298.70	\$ 243,405.00	\$ 239,700.00	\$ 247,750.00
Salaries - Overtime	-	-	75.00	100.00
Part Time Salaries	-	-	-	-
Life / Unemployment Ins.	1,723.05	1,635.00	1,635.00	1,700.00
Deferred Compensation	537.23	575.00	500.00	550.00
Safety Equip / Uniform Exp	-	300.00	-	500.00
Travel /Training / Continuing Ed.	724.90	1,500.00	1,500.00	3,500.00
Assoc. Dues and Memberships	594.00	800.00	650.00	700.00
Employment Contracts	1,875.00	1,950.00	10,880.00	2,000.00
Engineerin(Plats-Sub Review/Insp)	1,500.00	4,000.00	2,750.00	3,500.00
Office Supplies	2,411.80	1,850.00	1,950.00	2,425.00
Office Equip./ Furnishings	1,501.30	500.00	550.00	5,450.00
Advertising	3,087.73	3,800.00	3,100.00	3,250.00
Publications / Printing	2,628.98	2,500.00	2,200.00	2,500.00
Postage	1,932.13	1,350.00	1,850.00	1,900.00
Telephone	2,687.26	2,700.00	2,700.00	2,700.00
Computer Software/Support/Maint.	21.24	500.00	1,200.00	1,200.00
Professional Fees - filings	119.50	150.00	850.00	850.00
Mowing Contract	6,263.50	7,000.00	6,000.00	6,000.00
McDonough Co. GIS Center Contr.	18,738.00	28,700.00	28,700.00	29,500.00
Special Projects	-	1,000.00	-	1,000.00
Maint. of Licensed Vehicles	248.43	600.00	600.00	550.00
Maint. of Radios / Vehicular Equip.	-	-	-	-
Gasoline / Fuel	1,755.73	2,200.00	1,900.00	1,995.00
Transfer to Health Trust	65,110.50	67,735.00	66,900.00	67,735.00
General Operating Expenses	1,395.90	750.00	900.00	900.00
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 350,154.88	\$ 375,500.00	\$ 377,090.00	\$ 388,255.00

CEMETERY DEPARTMENT

This account includes expenses incurred in the operation and maintenance of the Oakwood and Old Macomb Cemeteries. Cemetery operations also maintains other city landscape including:

Downtown properties (City Hall, depot, parking lots, right-of 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

General Operating - This line item includes the purchase of an 18' trailer.

Capital Equip. - Purchases this year includes replacement of two daily mowers and a mower tractor with cab and snow plow mount (\$31,900). Mowers to be replaced every three years.

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

CEMETERY DEPARTMENT				
Account No. 100-120				
ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 55,941.68	\$ 57,240.00	\$ 57,240.00	\$ 58,660.00
Salaries - Overtime	5,158.55	4,500.00	4,500.00	4,500.00
Salaries - Part time	52,513.34	69,300.00	69,300.00	71,000.00
Life / Unemployment Ins.	1,397.19	1,540.00	1,540.00	1,550.00
Deferred Compensation	494.88	520.00	500.00	520.00
Safety Equip / Uniform Exp.	1,391.18	1,000.00	1,600.00	1,750.00
Travel / Training / Continuing Ed.	-	-	-	-
Drug and Alcohol Testing	65.00	65.00	65.00	70.00
Assoc. Dues and Memberships	-	-	-	-
Office Supplies	356.34	250.00	200.00	200.00
Office Equipment/Furnishings	1,926.92	350.00	1,300.00	300.00
Advertising	130.20	200.00	200.00	200.00
Publications / Printing	352.01	400.00	400.00	400.00
Telephone	1,997.87	2,200.00	2,200.00	2,250.00
Utilities	3,164.94	4,000.00	4,000.00	4,000.00
Computer Software Support / Maint.	292.50	350.00	350.00	350.00
Professional Fees	-	-	-	-
Maint. of Licensed Vehicles	3,065.62	3,000.00	3,000.00	2,500.00
Maint. Radio/Vehicular Equip.	580.15	750.00	750.00	500.00
Gasoline / Fuel	8,619.12	11,000.00	9,800.00	10,290.00
Maint. of Movable Equip.	4,749.72	4,000.00	4,500.00	4,500.00
Hand Tools	4,011.08	3,000.00	3,000.00	3,500.00
Bldg/Grnds / Fixed Equip. Maint.	23,996.30	8,500.00	9,500.00	8,000.00
Transfer to Health Trust	16,342.50	17,000.00	16,795.00	17,005.00
General Operating Expense	1,407.25	1,500.00	1,500.00	6,850.00
Stone Refurbishment	-	-	-	2,000.00
Capital Improvement Projects	-	7,500.00	7,500.00	-
Capital Equipment	26,759.00	48,000.00	46,200.00	31,900.00
TOTAL EXPENSES	\$ 214,713.34	\$ 246,165.00	\$ 245,940.00	\$ 232,795.00

CEMETERY MAINTENANCE FUND

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

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

CEMETERY MAINTENANCE FUND				
Account No 220				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 22,425.00	27,975.00	26,457.00	29,657.00
Stone Setting Fee	825.00	850.00	700.00	700.00
Cemetery Maintenance Fees	5,207.00	4,500.00	4,500.00	4,500.00
TOTAL REVENUE	6,032.00	5,350.00	5,200.00	5,200.00
ITEMS OF EXPENDITURE				
Stone Refurbishment	2,000.00	-	2,000.00	-
Professional Fees	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	2,000.00	-	2,000.00	-
PROJECTED ENDING BALANCE	26,457.00	33,325.00	29,657.00	34,857.00

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Life/Unemployment Ins.	-	75.00	70.00	70.00
Deferred Compensation	-	75.00	75.00	75.00
Assoc. Dues and Memberships	-	250.00	-	-
Travel /Training /Continuing Ed.	-	1,500.00	1,560.00	1,600.00
Office Supplies	-	150.00	-	400.00
Office Equipment/Furnishings	-	50.00	-	50.00
Telephone	-	240.00	240.00	240.00
Comp. Software/Support/Maint.	-	-	-	-
General Operating Expense	-	50.00	-	-
TOTAL EXPENSES	\$ -	\$ 9,890.00	\$ 9,445.00	\$ 9,935.00

FIRE PROTECTION TAX

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

Safety Equipment/Uniform Clothing Expense \$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.

The Fire Department will be purchasing 30 new SCBA's (self contained breathing apparatus) for a total cost of \$119,850. The General fund will be contributing \$80,000.00 towards this purchase.

FIRE PROTECTION TAX FUND				
Account No. 240				
	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 37,734.19	\$ 46,933.19	\$ 42,270.49	\$ 56,227.79
Property Taxes	59,021.03	59,800.00	59,420.00	59,400.00
Replacement Tax	10,226.79	10,225.00	11,600.00	11,000.00
Rural Fire Fees	16,919.02	16,920.00	16,620.00	16,620.00
Interest	48.58	35.00	40.00	40.00
FEMA Grant	-	-	-	-
Vibe Reimbursement	-	-	15,815.00	-
Misc. Receipts	-	-	2,922.30	-
INTRA FUND TRANSFER IN				
From General Fund	-	-	-	80,000.00
TOTAL REVENUES	86,215.42	86,980.00	106,417.30	167,060.00
ITEMS OF EXPENDITURE				
Safety Equip/Uniform Exp	27,179.12	20,000.00	19,000.00	15,500.00
Interest Expense - Fire Truck	12,164.91	10,655.00	11,230.00	7,540.00
Capital Outlay-Principal (Fire Truck)	41,835.09	43,345.00	49,310.00	57,725.00
FEMA Grant	-	-	-	-
Self Contained Breathing Apparatus	-	-	-	119,850.00
General Operating Expense	500.00	-	12,920.00	-
TOTAL EXPENSES	81,679.12	74,000.00	92,460.00	200,615.00
PROJECTED ENDING BALANCE	\$ 42,270.49	\$ 59,913.19	\$ 56,227.79	\$ 22,672.79

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 - The department is going to purchase a new paging system (\$12,000). There may be a grant available for this purchase.

Capital Improvement Project - The department is going to replace windows at Fire Station #1 (\$28,200) and repair the roof at Fire Station #2 (\$20,000).

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

FIRE DEPARTMENT

Account No. 100-130

ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 1,152,985.23	\$ 1,199,565.00	\$ 1,182,000.00	\$ 1,195,000.00
Salaries - Overtime	81,092.48	75,000.00	75,000.00	80,000.00
Life / Unemployment Ins.	7,821.80	7,185.00	7,185.00	7,000.00
Deferred Compensation	9,521.64	9,500.00	9,855.00	10,000.00
Travel / Training / Continuing Ed.	16,079.33	16,000.00	15,000.00	16,000.00
Assoc. Dues and Memberships	1,289.00	1,500.00	1,500.00	1,500.00
Fire Prevention Education	1,956.48	2,500.00	2,500.00	2,500.00
Office Supplies	838.59	1,000.00	800.00	1,000.00
Office Equipment / Furnishings	1,405.19	1,500.00	1,000.00	1,500.00
Publications / Printing	940.00	1,200.00	1,000.00	1,200.00
Postage	131.88	300.00	100.00	200.00
Telephone	4,952.75	4,200.00	4,900.00	4,900.00
Utilities	15,293.55	18,500.00	17,000.00	17,000.00
Computer Software/Suppor/Maint.		500.00	500.00	500.00
Professional Fees	1,371.75	2,000.00	2,000.00	2,000.00
Equipment Loan / Lease Pmts	1,133.25	1,500.00	1,500.00	1,500.00
Maint. of Licensed Vehicles	31,106.97	30,000.00	28,000.00	30,000.00
Maint. of Radios/Vehicular Equip.	1,581.06	2,500.00	2,000.00	2,500.00
Gasoline / Fuel	11,499.23	14,500.00	12,500.00	13,125.00
Maint. of Movable Equipment	9,980.44	10,000.00	10,000.00	10,000.00
Hand Tools	353.72	600.00	600.00	600.00
Region 9 Tech Rescue Team	-	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	5,443.81	6,000.00	6,000.00	6,000.00
Bldg / Grnds / Fixed Equip. Maint.	8,609.39	14,500.00	12,500.00	7,000.00
Blgd/Grnds/Train.Facility Maint.	665.51	1,000.00	500.00	1,000.00
Transfer to Health Trust	275,755.20	287,945.00	301,450.00	309,515.00
General Operating Expense	4,020.18	5,000.00	5,000.00	5,000.00
Capital Equipment	-	-	-	12,000.00
Capital Improvement Projects	16,100.00	11,000.00	-	50,000.00
TOTAL EXPENSES	\$ 1,661,928.43	\$ 1,725,995.00	\$ 1,701,390.00	\$ 1,789,540.00

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.

Computer Software / Support / Maint. This line item covers all software upgrades and license fees. It also includes the department webpage, CelleBrite , Crimereports.com and text-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.

Building Rent Lease A portion of this cost is defrayed by a \$20,000 transfer from the Police Protection Tax Fund, additionally this year only one half (\$69,305) of the building lease payment has been abated. This will be the final year for this lease agreement.

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 janitorial services at the police station. The balance will be used for routine maintenance and upkeep.

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

Capital Improvement The department is going to purchase an impound lot camera system (\$45,000).

POLICE DEPARTMENT

Account No. 100-145

ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$1,601,299.62	\$1,695,635.00	\$1,676,000.00	\$1,727,700.00
Salaries - Overtime	246,416.70	268,000.00	268,000.00	268,000.00
Life / Unemployment Ins.	10,687.85	10,125.00	10,725.00	10,300.00
Deferred Compensation	9,578.48	10,100.00	9,800.00	9,500.00
Safety Equip / Uniform Exp	56,364.77	52,500.00	54,000.00	52,500.00
Travel/Training / Continuing Ed.	52,567.67	50,000.00	70,000.00	55,000.00
Assoc. Dues and Memberships	550.00	1,000.00	950.00	1,000.00
Office Supplies	2,857.84	4,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	3,080.20	2,500.00	1,500.00	2,500.00
Advertising	75.00	200.00	200.00	200.00
Publications / Printing	6,703.41	9,000.00	9,000.00	9,000.00
Postage	1,177.36	1,600.00	1,600.00	1,705.00
Telephone	14,172.68	14,100.00	15,000.00	15,000.00
Utilities	11,955.49	17,000.00	16,000.00	15,000.00
Computer Software/Support/Maint.	9,648.82	4,600.00	4,600.00	4,600.00
Mobile Data Computer Exp/Purch.	7,164.08	9,000.00	8,500.00	9,000.00
Professional Fees / Services	1,563.61	1,500.00	1,000.00	1,500.00
Equipment Loan / Lease Pmts.	4,355.40	4,500.00	5,300.00	5,500.00
Building Rent / Lease Payment	137,120.00	135,570.00	135,570.00	138,615.00
911 Comm Center Pmt.	281,308.35	290,000.00	294,170.00	303,750.00
Maint. of Licensed Vehicles	21,146.12	21,000.00	21,000.00	22,000.00
Maint. of Radios / Vehicular Equip.	16,801.99	17,000.00	12,000.00	16,000.00
Gasoline / Fuel	52,873.07	60,500.00	53,000.00	55,650.00
K-9 Unit Expenses	2,278.24	3,000.00	2,000.00	3,000.00
Firing Range	7,321.20	9,000.00	9,000.00	9,000.00
Bldg./Grounds Fixed Equip. Maint.	21,803.76	27,000.00	23,000.00	22,000.00
Tow Expense	29,568.31	26,000.00	26,000.00	26,000.00
Transfer to Health Trust	384,909.30	406,140.00	384,200.00	403,100.00
General Operating Expenses	3,212.66	3,600.00	3,300.00	3,600.00
Capital Equipment	-	-	-	-
Capital Improvements	-	-	-	45,000.00
TOTAL EXPENSES	\$2,998,561.98	\$3,154,170.00	\$3,118,415.00	\$3,238,720.00

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.

A transfer of \$20,000 to the general fund is made each year to help defray the cost of the 911 Center Building Lease payment. This will be the last year for this transfer, as the payment obligation will have been met.

Capital Equip. - \$61,000 is being requested for the purchase of two replacement supervisor vehicles.

POLICE PROTECTIVE TAX FUND				
Account No. 250				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 60,874.13	\$ 65,194.13	\$ 67,033.53	\$ 72,311.53
Property Taxes	59,021.03	59,800.00	59,420.00	59,400.00
Replacement Tax	10,226.79	10,225.00	11,600.00	11,000.00
Interest	108.58	75.00	75.00	75.00
Misc. Receipts	-	-	4,183.00	-
TOTAL REVENUES	69,356.40	70,100.00	75,278.00	70,475.00
ITEMS OF EXPENDITURE				
Capital Equipment	43,197.00	46,000.00	50,000.00	61,000.00
Vehicle Maintenance	-	-	-	-
Maint. Of Radio/Veh Equipment	-	-	-	-
Maintenance of Moveable Equip	-	-	-	-
TOTAL EXPENSES	43,197.00	46,000.00	50,000.00	61,000.00
INTRA-FUND TRANSFERS OUT				
To Gen. Corp. (Bldg. Lease)	20,000.00	20,000.00	20,000.00	20,000.00
PROJECTED ENDING BALANCE	\$ 67,033.53	\$ 69,294.13	\$ 72,311.53	\$ 61,786.53

BOND INFRASTRUCTURE FUND

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

Items Planned for the 2014 construction season are:

Full Depth Recycling Project	\$ 550,000
Deer Rd. - Grant St. to 136	
Jefferson St. - Candy Ln. to mobile home court	
Reconstruction of East St. - Wheeler St. to University Dr.	\$ 1,400,000
University Drive Improvements	\$ 325,000
City share of Wigwam Hollow Bridge Construction	\$ 500,000
Resurfacing the parking lot at the Train Depot	\$ 200,000

BOND INFRASTRUCTURE FUND				
Account No. 115				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ 7,216,021.00	\$ 7,218,739.06	\$ 4,376,979.06
Bond Proceeds	7,542,471.00	-	-	-
IDOT Reimb for U-Drive Improvments	-	-	-	236,000.00
Interest	9,665.37		17,000.00	24,750.00
TOTAL REVENUES	7,552,136.37	0.00	17,000.00	260,750.00
ITEMS OF EXPENDITURE				
Crack Sealing	-	-	-	-
Oil and Chip	-	-	-	-
Street Microsurfacing	-	-	85,270.00	-
Full Depth Recycle	-	-	3,910.00	550,000.00
Infrastructure Street Projects	-	-	83,370.00	-
Box Culverts- Dudley/McArthur	87,360.25	675,000.00	458,380.00	-
North Ward S.- Jackson to Adams	66,457.80	1,000,000.00	1,070,915.00	-
East Carroll St.-Campbell to White	1,192.50	1,000,000.00	948,600.00	-
East St. - Wheeler to University	130,506.76	-	37,840.00	1,400,000.00
University Drive Improvements	-	32,055.00	9,400.00	325,000.00
Wigwam Hollow Bridge	47,880.00	-	18,500.00	500,000.00
Chandler Street	-	-	142,575.00	-
Parking Lot - Train Depot	-	-	-	200,000.00
TOTAL EXPENSES	333,397.31	2,707,055.00	2,858,760.00	2,975,000.00
TRANSFERS OUT				
To Dwntrn Revitalization Fund	-	-	-	-
TOTAL EXPENSES	333,397.31	2,707,055.00	2,858,760.00	2,975,000.00
PROJECTED ENDING BALANCE	\$ 7,218,739.06	\$ 4,508,966.00	\$ 4,376,979.06	\$ 1,662,729.06

SALES TAX - INFRASTRUCTURE

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

There are no specified projects this year, in anticipation of starting work on the Adams Street Project in FY 15-16 and the Downtown project in FY 16-17.

\$129,000 is budgeted for the purchase of materials used for street improvements

\$50,000 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 \$600,000 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.

Traffic Pattern Study - Grant/Johnson, Dudley/Grant, Pearl/Grant, Edison School and Lincoln School.

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

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

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,167,938.53	\$ (296,321.47)	\$ 528,680.86	\$ 1,250,665.86
Sales Tax Referendum	1,901,832.28	1,887,900.00	1,900,000.00	1,900,000.00
Safe Routes to School Program	0.00	0.00	0.00	40,000.00
Interest	289.00	1,000.00	200.00	200.00
Misc Receipts	0.00	100.00	-	-
TOTAL REVENUES	1,902,121.28	1,889,000.00	1,900,200.00	1,940,200.00
ITEMS OF EXPENDITURE				
Engineering	100.00	-	130.00	-
Professional Fees	1,194.19	4,000.00	4,350.00	-
Concrete	24,690.54	35,000.00	30,000.00	35,000.00
Asphalt	7,767.71	15,000.00	8,000.00	9,000.00
Emulsion Oil	19,858.48	35,000.00	40,000.00	40,000.00
Sand / Rock	9,692.83	20,000.00	24,000.00	25,000.00
Pipe/Culverts/Grates/Inlets/Manholes	15,553.70	25,000.00	20,000.00	20,000.00
Street Striping / Paint	12,550.49	12,000.00	10,000.00	12,000.00
Street Crack Sealing	-	-	-	-
Street Micro-Surfacing	-	-	-	-
Sidewalk Replace Program- shared	6,053.00	10,000.00	1,120.00	10,000.00
Safe Route to School Program	-	-	-	50,000.00
Traffic Signal Replacement	-	35,500.00	-	36,000.00
Traffic Pattern Study	-	-	-	30,000.00
Infrastructure Street Projects	9,556.18	500,000.00	-	-
Wigwam Hollow Br. - Land Acqu	14,100.00	14,800.00	6,600.00	-
Parking Lot Development	-	-	-	150,000.00
Construction - Ward Street Ph I	137,697.58	-	-	-
Construction - Ward Street Ph II	307,101.84	-	-	-
Construction - Charles Street	456,531.26	-	-	-
University Drive Improvements	25,792.31	-	-	-
American Legion Parking Lot	138,659.69	-	-	-
Summit Street	91,669.40	-	-	-
Madison Street Extension	25,184.00	-	-	-
E. Carroll Street Reconstr/Overlay	82,964.98	-	34,675.00	-
Bower Rd.	1,728.00	-	-	-
Full Depth Recycle and Overlay	1,081,765.58	-	-	-
Infrastructure Bond/Int Pymts	21,167.19	557,730.00	599,340.00	600,740.00
TOTAL EXPENSES	2,491,378.95	1,264,030.00	778,215.00	1,017,740.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
To Downtown Revitalization	-	-	350,000.00	1,000,000.00
TOTAL TRANSFERS OUT	50,000.00	50,000.00	400,000.00	1,050,000.00
PROJECTED ENDING BALANCE	\$ 528,680.86	\$ 278,648.53	\$ 1,250,665.86	\$ 1,123,125.86

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 \$225,000 is budgeted for design and engineering.

DOWNTOWN REVITALIZATION				
Account No. 120				
REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	225,000.00
INTRA-FUND TRANSFERS IN				-
From Sales Tax Infrastructure	-	-	350,000.00	1,000,000.00
TOTAL TRANSFERS IN		-	350,000.00	1,000,000.00
ITEMS OF EXPENDITURE				
DOWNTOWN PROJECT	-	-	125,000.00	225,000.00
TOTAL EXPENSES		-	125,000.00	225,000.00
PROJECTED ENDING BALANCE	\$	-	\$	1,000,000.00

CITY HALL MAINTENANCE FUND

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

This year, \$10,000 is being budgeted to build a vestibule at the front entrance to help with cold air flooding the first floor, and \$3,000 for new landscaping.

CITY HALL MAINTENANCE FUND							
Account No. 155							
SOURCE OF FUNDS		FY 12-13 Actual		FY 13-14 Budget		Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	15,026.07	\$	3,026.07	\$	518.14	\$ 1,068.14
INTRA-FUND TRANSFERS IN							
From General Corporate	\$	5,000.00	\$	7,000.00	\$	7,000.00	\$ 13,000.00
TOTAL TRANSFERS IN		5,000.00		7,000.00		7,000.00	13,000.00
ITEMS OF EXPENDITURE							
Capital (Furnishings)		-		-			
Buildings and Grounds		19,507.93		7,000.00		6,450.00	13,000.00
TOTAL EXPENSES		19,507.93		7,000.00		6,450.00	13,000.00
PROJECTED ENDING BALANCE	\$	518.14	\$	3,026.07	\$	1,068.14	\$ 1,068.14

OPERATIONS DIVISION

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

TRANSFERS include;

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

\$500,000 from the motor fuel tax fund for labor, equipment and materials for street activities

\$68,220 from the sewer fund to defray part of the costs of the Public Works' director and secretary's salary and benefits, and one third cost share of the public work directors vehicle.

\$622,840 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, as well as, \$12,000 for one third cost of the Public Work Directors vehicle and \$13,500 for one half cost of the Operations Manager's Vehicle.

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

OPERATIONS DIVISION REVENUES

Account No. 200

REVENUES		FY 12-13 Actual		FY 13-14 Budget		Re-estimated FY 13-14		FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	10,968.80	\$	-	\$	-	\$	-
Replacement Taxes	\$	13,562.72	\$	13,560.00	\$	15,385.00	\$	15,000.00
Telecommunications Taxes		420,512.77		410,000.00		390,000.00		380,000.00
Grants -Trees				9,750.00		7,625.00		-
State Highway Maint.		3,390.84		3,300.00		3,600.00		3,600.00
Sale of Materials		162.00		100.00		200.00		100.00
Sale of Fuel-outside vendors		751,651.04		417,480.00		390,000.00		409,500.00
Sale of Fuel-internal usage		153,586.09		187,283.00		174,600.00		183,330.00
Street Sweeping-outside vendors		3,211.49		-		-		-
Misc. Receipts		13,931.70		5,000.00		30,000.00		5,000.00
SUBTOTAL		1,360,008.65		1,046,473.00		1,011,410.00		996,530.00
INTRA-FUND TRANSFERS IN								
From General Corp.		-		41,260.00		71,580.00		357,635.00
From Garbage Fund		25,000.00		25,000.00		25,000.00		27,500.00
From Sales Tax Infrastructure		-		-		-		-
TRANSFERS IN								
From MFT		450,000.00		525,000.00		525,000.00		500,000.00
From Water Revenue Funds		473,215.00		527,845.00		527,845.00		563,355.00
From Sewer Revenue Funds		98,165.00		53,555.00		53,555.00		68,220.00
INTRA FUND TRANSFERS OUT								
To General Fund		25,536.41		-		-		-
TOTAL REVENUES / EXPENDITURES	\$	2,391,821.04	\$	2,219,133.00	\$	2,214,390.00	\$	2,513,240.00

OPERATIONS DIVISION

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

Benefits and associated expenditure line items for 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.

Gasoline/Fuel Bulk Purchase - A 5% increase in all fuel costs has been factored in this year.

Capital Equipment - This line item includes the purchase of a street sweeper (\$220,000), a new vehicle for the Public Work Director (\$36,000), a new truck for the Operations Manager (\$27,000) and a fork lift (\$35,000).

OPERATIONS DIVISION EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
Salaries - Regular	\$ 650,340.30	\$ 685,360.00	\$ 710,000.00	\$ 777,830.00
Salaries - Overtime	24,042.48	30,000.00	33,000.00	30,000.00
Salaries-OT St.Sweeping Pvt/Reimb	584.17	600.00	-	-
Salaries - Part time	21,929.63	27,000.00	27,000.00	27,750.00
Life / Unemployment Ins.	6,128.13	6,200.00	6,200.00	6,045.00
Deferred Compensation	4,004.89	4,300.00	4,400.00	4,650.00
Safety Equip / Uniform Exp.	4,980.93	8,000.00	8,000.00	12,000.00
Travel /Training / Continuing Ed.	3,300.08	7,500.00	7,500.00	7,500.00
Drug and Alcohol Testing	1,339.00	1,000.00	1,000.00	1,000.00
Assoc. Dues and Memberships	769.00	1,200.00	1,200.00	1,200.00
Engineering-Incidental	588.93	1,000.00	1,000.00	1,000.00
Office Supplies	853.89	1,000.00	500.00	600.00
Office Equipment / Furnishings	135.32	500.00	400.00	300.00
Advertising	134.75	500.00	250.00	250.00
Publications / Printing	286.08	350.00	350.00	350.00
Postage	280.07	400.00	300.00	350.00
Telephone	4,318.26	5,500.00	5,500.00	5,500.00
Utilities	10,488.29	12,000.00	12,000.00	12,000.00
Computer Software / Support / Maint.	292.50	500.00	1,200.00	1,200.00
Professional Fees	2,444.50	1,100.00	1,100.00	1,100.00
Street Lighting	82,891.61	100,000.00	90,000.00	90,000.00
Street Lighting Upgrades	-	-	-	30,000.00
Weed and Mosquito Spray	1,298.17	8,600.00	2,000.00	4,000.00
Equipment Loan/Lease Pymts	1,495.78	1,500.00	1,600.00	1,700.00
Vehicle Maintenance	30,077.86	31,000.00	35,000.00	35,000.00
Maint. Radios/Vehicular Equipment	4,111.78	3,500.00	1,500.00	1,500.00
Gasoline / Fuel - Bulk Purchase	824,351.20	590,370.00	624,300.00	655,515.00
Gasoline / Fuel - Dept Use	70,890.99	77,583.00	77,800.00	81,690.00
Maint.of Movable Equip.	31,678.96	30,000.00	26,000.00	29,000.00
Hand Tools / Small Equip	5,693.65	11,000.00	8,000.00	8,000.00
Traffic Control Signage- Hardware	14,191.29	15,000.00	15,000.00	15,000.00
Tree Planting, Care/Maint./ Forester	13,932.32	13,500.00	20,750.00	13,000.00
Bldg / Grnds / Fixed Equip. Maint.	12,614.52	15,000.00	10,000.00	15,000.00
Transfer to Health Trust	192,521.60	211,570.00	217,490.00	237,210.00
General Operating Expense	33,501.98	35,000.00	28,000.00	28,000.00
General Operating Exp.-Undergrnd	61,740.50	50,000.00	60,000.00	60,000.00
Capital Improvements	-	-	-	-
Capital Equipment	273,587.63	231,500.00	176,050.00	318,000.00
 TOTAL EXPENSES	 2,391,821.04	 2,219,133.00	 2,214,390.00	 2,513,240.00

PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -
---------------------------------	------	------	------	------

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 1.4% 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 \$45,595.50 (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 no rate increase this year.

GARBAGE COLLECTION/DISPOSAL FUND				
Account No. 210				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 44,601.77	\$ 40,936.77	61,278.75	\$ 83,598.25
Replacement Taxes	27,125.44	27,125.00	30,770.00	29,000.00
Interest	98.00	75.00	75.00	75.00
Yard Waste Stickers, Resale	1,715.00	2,500.00	1,950.00	1,800.00
Misc. Receipts	4,423.48	3,000.00	13,200.00	3,000.00
Monthly Fees	880,581.86	897,530.00	895,900.00	895,900.00
TOTAL REVENUES	913,943.78	930,230.00	941,895.00	929,775.00
ITEMS OF EXPENDITURE				
Part-time Salaries	10,430.00	11,500.00	10,700.00	11,000.00
FICA	784.06	875.00	825.00	840.00
Employee Insurance	178.99	175.00	185.00	225.00
Telephone	270.25	275.00	275.00	275.00
Contracts - Garbage Collection	567,341.00	583,615.00	593,725.00	590,210.00
Recycling	197,670.69	188,925.00	187,765.00	191,820.00
Yard Waste-"No Sticker"	19,962.65	34,185.00	20,375.00	34,660.00
Contr. To WIRC-paint/elec recycling	7,500.00	7,500.00	7,500.00	7,500.00
Maint of Moveable Equip	9,726.91	18,000.00	10,000.00	10,000.00
Yard Waste Stickers, Purchase	1,150.00	3,000.00	2,750.00	3,000.00
Yard Waste Center Operations	15,062.75	19,000.00	14,300.00	16,000.00
Bldg/Grnd/Fixed Equip Maint.	-	500.00	-	500.00
General Operating Expense	2,644.50	2,650.00	2,580.00	2,600.00
TOTAL EXPENSES	832,721.80	870,200.00	850,980.00	868,630.00
INTRA-FUND TRANSFERS OUT				
To IT Fund	-	-	-	10,000.00
To Operations Dept.-Salaries PW	25,000.00	25,000.00	25,000.00	27,500.00
To Operations Dept.-Materials	-	-	-	-
To General Corp.-Admin. B.O.	39,545.00	43,595.50	43,595.50	45,593.50
TOTAL TRANSFERS OUT	64,545.00	68,595.50	68,595.50	83,093.50
PROJECTED ENDING BALANCE	\$ 61,278.75	\$ 32,371.27	\$ 83,598.25	\$ 61,649.75

FAÇADE PROGRAM

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.

FAÇADE PROGRAM				
Account No. 308				
REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-
INTRA-FUND TRANSFERS IN		-		-
From Dwntrn TIF		50,000.00	88,747.13	50,000.00
TOTAL TRANSFERS IN		50,000.00	88,747.13	50,000.00
ITEMS OF EXPENDITURE				
Façade Loans		50,000.00	58,935.00	50,000.00
TOTAL EXPENSES		50,000.00	58,935.00	50,000.00
PROJECTED ENDING BALANCE	\$	-	\$	29,812.13

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.

Professional Services Contract Annual amount granted to the Chamber of Commerce for employing a full-time downtown and Main Street coordinator.

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.

DOWNTOWN TIF FUND

Account No. 305

REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 193,584.39	\$ 96,449.39	\$ 201,193.93	\$ 154,971.80
TIF Property Tax Increment	189,574.90	190,000.00	191,425.00	191,000.00
Interest	230.35	450.00	225.00	225.00
Historic Preservation Grant	6,500.00	3,500.00	3,445.00	-
West Central ILL Arts Center Repay	9,999.74	10,000.00	10,000.00	10,000.00
Misc Receipts	3,518.47	2,615.00	1,580.00	1,600.00
TOTAL REVENUES	209,823.46	206,565.00	206,675.00	202,825.00
ITEMS OF EXPENDITURE				
Part Time Salaries	12,825.37	14,570.00	13,490.00	13,710.00
Life/Unemployment Insurance	224.74	235.00	225.00	225.00
Professional Services Contract	30,000.00	30,000.00	30,000.00	30,000.00
Engineering	-	1,000.00	1,500.00	1,500.00
Advertising / Marketing	2,728.10	4,200.00	4,200.00	4,500.00
Downtown Beautification	8,000.47	4,500.00	7,450.00	7,000.00
Postage	-	150.00	-	150.00
Telephone	-	-	-	-
Professional Fees	10,623.94	-	-	10,000.00
Travel / Training / Continuing Ed.	3,232.74	3,000.00	2,500.00	2,850.00
Professional Dues	705.00	1,075.00	750.00	800.00
Dwnntn Sidewalk/Curb Repair/Replace	15,500.00	10,000.00	2,000.00	2,000.00
Land Acquisition/Demo	14,400.00	15,000.00	-	5,000.00
Bldgs / Grnds / Fixed Equip. Maint.	2,279.23	3,750.00	2,000.00	3,750.00
Heritage Days Banners	-	10,000.00	6,620.00	500.00
General Operating Expense	-	-	-	-
Historic Preservation Grant Match	1,410.28	-	-	-
Historic District Study	8,533.05	-	-	-
Capital Equipment	-	-	-	-
Loan Disbursement	-	-	-	-
Surplus Tax Payment - Reserve	81,751.00	83,500.00	83,415.00	85,083.30
TOTAL EXPENSES	192,213.92	180,980.00	154,150.00	167,068.30
INTRA-FUND TRANSFERS OUT				
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00
To Façade Program	-	-	88,747.13	50,000.00
To Downtown Revitalization	-	-	-	-
TOTAL TRANSFERS OUT	10,000.00	10,000.00	98,747.13	60,000.00
PROJECTED ENDING BALANCE	\$ 201,193.93	\$ 112,034.39	\$ 154,971.80	\$ 130,728.50

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

Chandler Park Improvements - \$3,000 has been budgeted for new flag poles.

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 325,670.82	\$ 244,478.82	\$ 249,590.93	\$ 87,557.93
TIF Property Tax Increment	37,375.36	37,500.00	46,325.00	46,000.00
Interest	47.24	2,500.00	40.00	40.00
Misc Receipts	-	-	435.00	-
TOTAL REVENUES	37,422.60	37,525.00	46,800.00	46,040.00
INTRA-FUND TRANSFERS IN	-	-	-	-
From Dwntrn TIF	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-
ITEMS OF EXPENDITURE				
Consulting / Professional Fees	1,666.00	2,500.00	-	2,500.00
Training/Cont Education	-	-	-	-
Utilities	849.67	650.00	825.00	850.00
Construction Costs	-	-	-	-
Fix or Flatten Properties	-	15,000.00	-	7,000.00
Land Acquisition/Demo	70,446.72	-	-	-
Bldgs / Grnds / Fixed Equip. Maint.	6,631.15	7,000.00	4,000.00	4,000.00
Chandler Park Electrical	28,996.46	-	155.00	-
Chandler Park Misc	1,109.51	1,500.00	1,250.00	1,500.00
Chandler Park Sign	1,083.19	-	-	-
Chandler Park Improvements	-	-	-	3,000.00
Adams Street Improvements	894.50	-	733.00	-
Lamoine Hotel Project	-	200,000.00	200,000.00	50,000.00
General Operating	78.29	-	-	-
Surplus Tax Payments	1,747.00	2,000.00	1,870.00	1,910.00
TOTAL EXPENSES	113,502.49	228,650.00	208,833.00	70,760.00
PROJECTED ENDING BALANCE	\$ 249,590.93	\$ 53,353.82	\$ 87,557.93	\$ 62,837.93

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 DEVELOPMENT FUND				
Account No. 320				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 99,585.55	\$ 95,830.55	\$97,283.04	\$57,978.04
Interest on Fund Balance	123.00	150.00	100.00	100.00
Interest on Loans	2,190.31	1,920.00	2,095.00	2,785.00
Loan Principal Repayments	15,449.18	13,620.00	13,500.00	16,940.00
TOTAL REVENUES	17,762.49	15,690.00	15,695.00	19,825.00
ITEMS OF EXPENDITURE				
Professional Fees	-	-	-	-
Courthouse Bell Tower	-	35,000.00	35,000.00	-
Facade Improv-Lamoine Hotel	-	-	-	-
Loan Disbursements	-	-	20,000.00	-
TRANSFERS OUT				
To Community Development	20,065.00	-	-	-
TOTAL EXPENSES	20,065.00	35,000.00	55,000.00	-
PROJECTED ENDING BALANCE	\$97,283.04	\$76,520.55	\$57,978.04	\$77,803.04

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 401,408.17	\$ 72,948.17	\$148,580.05	\$ 144,672.05
Interest on Fund Balance	427.66	275.00	460.00	350.00
Interest on Loans	6,035.24	6,295.00	7,975.00	6,770.00
Loan Principal Repayments	73,067.53	19,380.00	23,025.00	24,960.00
TOTAL REVENUES	79,530.43	25,950.00	31,460.00	32,080.00
TRANSFERS IN				
From Special Project Fund -Bower Rd.	-	-	303,000.00	-
ITEMS OF EXPENDITURE				
Misc. Expenses	-	-	-	-
Bower Rd. Project	-	-	50,000.00	-
E. Jackson St. Loan (Spencer)	-	-	-	-
Loan Disbursements	-	-	50,000.00	-
Uncollected Debt	29,358.55	-	-	-
Professional Fees	-	-	15.00	-
SUB-TOTAL EXPENDITURES	29,358.55	-	100,015.00	-
TRANSFERS OUT				
To Special Project Fund Bower Rd.	303,000.00	-	238,353.00	-
TOTAL EXPENDITURES	332,358.55	-	338,368.00	-
PROJECTED ENDING BALANCE	\$148,580.05	\$98,898.17	\$144,672.05	\$176,752.05

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 \$181,425 for FY14-15.

The city also has an agreement with the Macomb Area Chamber of Commerce and Downtown Development Corporation for the administration and management of TIF funding for the downtown development. The city will pay the MACCDDC 10% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$22,965, for FY 14-15.

The remaining 10% of funds collected will be transferred to the General Fund to help offset the cost of the July 4th fireworks display and for the handling of the revenues and payments.

HOTEL / MOTEL TAX FUND				
Account No. 410				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 32,857.11	\$ 35,562.11	\$ 37,964.18	\$ 35,719.18
Hotel/Motel Bed Tax	222,352.87	223,000.00	223,000.00	223,000.00
Interest	49.00	25.00	25.00	25.00
TOTAL REVENUES	222,401.87	223,025.00	223,025.00	223,025.00
ITEMS OF EXPENDITURE				
MACVB Payments	173,194.80	178,390.00	178,390.00	181,425.00
MACCDDC Payments	21,900.00	22,580.00	22,580.00	22,965.00
Community Projects	-	2,000.00	2,000.00	1,000.00
Golf Tournament	-	1,000.00	-	-
TOTAL EXPENSES	195,094.80	203,970.00	202,970.00	205,390.00
INTRA FUND TRANSFERS OUT To General Corporate Fund	22,200.00	22,300.00	22,300.00	22,300.00
PROJECTED ENDING BALANCE	\$ 37,964.18	\$ 32,317.11	\$ 35,719.18	\$ 31,054.18

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 14.31%, which is a 8.1% 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 2009 are shown below.

2009 IMRF Rate:	11.89%	2012 IMRF Rate:	16.60%
2010 IMRF Rate:	17.10%	2013 IMRF Rate:	15.57%
2011 IMRF Rate:	17.03%	2014 IMRF Rate:	14.31%

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.

IMRF and FICA costs increased in FY 12-13 due to shifting six employees from the water division to the street operations division.

ILLINOIS MUNICIPAL RETIREMENT FUND				
Account No. 420				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 154,750.03	\$ 175,455.03	\$ 191,028.24	\$ 214,123.24
Property Taxes - IMRF	260,045.16	290,000.00	288,045.00	281,000.00
Property Taxes - FICA	167,892.58	195,000.00	194,035.00	203,000.00
Interest	265.95	200.00	200.00	200.00
Replacement Prop. Taxes	14,815.00	14,815.00	14,815.00	14,815.00
SUB-TOTAL REVENUES	443,018.69	500,015.00	497,095.00	499,015.00
TRANSFERS IN				
From Water Fund	55,530.00	-	-	59,485.00
TOTAL REVENUES	498,548.69	500,015.00	497,095.00	558,500.00
ITEMS OF EXPENDITURE				
City's FICA	174,185.14	196,000.00	184,000.00	217,080.00
City's IMRF	288,085.34	295,000.00	290,000.00	377,500.00
TOTAL EXPENSES	462,270.48	491,000.00	474,000.00	594,580.00
PROJECTED ENDING BALANCE	\$ 191,028.24	\$ 184,470.03	\$ 214,123.24	\$ 178,043.24

INFORMATIONAL TECHNOLOGY FUND

The city will be hiring outside computer technicians/consultants.

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.

Computer Hardware \$25,000 is budgeted for a server and \$2,700 for three new computers in the Police Department.

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

INFORMATIONAL TECHNOLOGY FUND (IT)				
Account No. 460				
REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 136,737.65	\$ 89,102.65	\$ 94,803.53	\$ 39,558.53
INTRA-FUND TRANSFERS IN				
From Gen. Corp. Fund	-	-	-	50,000.00
From Garbage Fund	-	-	-	10,000.00
Misc Receipts	2,139.20	450.00	140.00	140.00
TRANSFERS IN				
From Water Fund	-	-	-	10,000.00
From Sewer Fund	-	-	-	10,000.00
TOTAL REVENUES	2,139.20	450.00	140.00	80,140.00
ITEMS OF EXPENDITURE				
Salaries / Benefits	29,240.45	30,120.00	45,385.00	33,600.00
Computer Hardware	13,164.98	9,400.00	10,000.00	27,700.00
Computer Software	1,667.89	1,000.00	-	1,250.00
GIS - Low Flight Photos / Equipment	-	-	-	-
General Operating Exp	-	300.00	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	44,073.32	40,820.00	55,385.00	62,550.00
PROJECTED ENDING BALANCE	\$ 94,803.53	\$ 48,732.65	\$ 39,558.53	\$ 57,148.53

PEG FUND

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

PEG FUND								
Account No 805								
SOURCE OF FUNDS		FY 12-13 Actual		FY 13-14 Budget		Re-estimated FY 13-14		FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	(4,600.11)	\$	2,382.89	\$	2,383.32	\$	2,383.32
REVENUES								
PEG Access Fee	\$	7,793.07	\$	-	\$	-	\$	-
INTRA FUND TRANSFER IN								
From General Corp.		-		-		-		-
		-						
TOTAL REVENUE		7,793.07		-		-		-
ITEMS OF EXPENDITURE								
Office Equip / Furnishings		-		-		-		-
Broadcasting Equipment		809.64						-
General Operating Expense		-		-		-		-
TOTAL EXPENSES		809.64		0.00		0.00		0.00
INTRA-FUND TRANSFER OUT								
To General Fund		-		-		-		-
PROJECTED ENDING BALANCE	\$	2,383.32	\$	2,382.89	\$	2,383.32	\$	2,383.32

WATER FUND

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

\$2,846,795 to the Water O & M Fund to meet Water Department operating expenses

\$439,370 to the Water Bond and Interest Fund to meet debt service obligations

\$59,485 to the IMRF Fund for the six employees paid from Operations

\$10,000 to the IT Fund.

\$293,909 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.

\$67,590 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$563,355 to the Operations Department to defray part of the costs of the Public Works' director and secretary's salary and benfits, as well as six employees' salaries and benefits, who were transferred from water distribution to street operations, one third cost of the Public Work Director's vehicle and one half cost of the Operation Manager's vehicle.

There is a \$100,000 transfer-in from the sewer fund to pay for one half the new meters purchased.

There is a \$425,000 transfer-in from the General fund to fund Phase I of the South Water Tower Painting. This is a loan that will be repaid to the General fund over four years beginning FY 15-16.

A 3% rate increase for water services has been included in this budget

WATER FUND REVENUES

Account No. 500

REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 822,344.33	\$ 589,684.26	\$ 643,803.22	\$ 605,017.88
Interest	1,066.48	1,000.00	885.00	850.00
Colchester Wtr Project Reimb	2,310.00	2,310.00	2,310.00	2,310.00
CDAP Water Grant-Wtr Main Constr	315,750.00	-	-	-
Water Tower Painting Loan	-	-	-	-
FEMA Grant (clearwell project)	-	-	205,500.00	-
Lighting Grant	1,377.75	-	-	-
User Fee Collections	3,515,941.72	3,708,000.00	3,600,000.00	3,654,000.00
Service Fees	4,222.45	5,000.00	3,400.00	4,000.00
Meter Maint/Repair Fees	94,205.23	82,500.00	81,240.00	82,000.00
Other Receipts	174,641.64	100,000.00	125,000.00	100,000.00
TOTAL REVENUES	4,109,515.27	3,898,810.00	4,018,335.00	3,843,160.00
TRANSFERS IN				
From General Fund (do to/from)	-	-	-	425,000.00
From Sewer Revenue Funds	100,000.00	100,000.00	100,000.00	100,000.00
From Water Deposits/Refunds	271.75	250.00	115.00	115.00
TOTAL BUDGETED REVENUES	4,209,787.02	3,999,060.00	4,118,450.00	4,368,275.00
INTRA FUND TRANSFERS OUT				
To Water O & M	3,074,178.13	2,484,120.00	2,768,985.34	2,846,795.00
To Bond and Interest Fund	402,000.00	433,415.00	438,960.00	439,370.00
To Water Sick and Vacation	-	-	-	-
To Water Bond Int. Reserve	-	-	34,000.00	-
To Water Depreciation	-	-	33,000.00	-
TRANSFERS OUT				
To Gen. Corp.	326,680.00	283,742.25	283,740.00	293,909.00
To IMRF	55,530.00	-	-	59,485.00
To IT Fund	-	-	-	10,000.00
To Insur. and Tort Judgments	56,725.00	70,705.00	70,705.00	67,590.00
To Operations Division	473,215.00	527,845.00	527,845.00	563,355.00
To Dwntrn Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	4,388,328.13	3,799,827.25	4,157,235.34	4,280,504.00
PROJECTED ENDING BALANCE	\$ 643,803.22	\$ 788,917.01	\$ 605,017.88	\$ 692,788.88

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 (\$4500), 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.

Greenleaf Filtration System - This project will encompass repairs to the vacuum system, replace the filter media and repairs to the underdrain system.

Springlake Capital Improvements - There are no special plans at this time.

Capital Equipment - This is for the purchase of a new water main break truck (\$85,000).

Capital Improvement Projects - This includes (\$100,000) for the plant's roof repairs, demolition of old structure and building some stairs.

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.

Interconnect - West Prairie - Construction of an interconnection between the two communities as a back-up supply in case of a drought or system failure.

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

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
INTRA FUND TRANSFERS IN				
From Water Revenue Funds	\$ 3,074,178.13	\$ 2,484,120.00	\$ 2,768,985.34	\$ 2,846,795.00
ITEMS OF EXPENDITURE				
Salaries - Regular--Treatment	\$ 273,265.94	\$ 286,345.00	296,400.00	\$ 319,475.00
Salaries - Overtime-Treatment	35,592.80	33,500.00	44,810.00	35,000.00
Salaries - Part time- Treatment	8,910.50	9,000.00	9,000.00	9,750.00
IMRF	50,283.36	49,960.00	49,960.00	49,550.00
FICA	23,348.03	25,105.00	25,105.00	27,175.00
Life / Unemployment Ins.	2,631.56	2,750.00	2,500.00	2,500.00
Deferred Compensation	533.01	555.00	600.00	650.00
Safety Equip/Uniform Exp-Treat	3,866.76	5,000.00	6,500.00	7,900.00
Travel/Training/Cont Ed-Treat	1,777.09	3,000.00	3,000.00	3,000.00
Drug and Alcohol Testing	455.00	500.00	595.00	600.00
Assoc. Dues and Memberships	1,082.00	1,000.00	1,000.00	1,000.00
Engineering-Incidental	10,993.80	15,000.00	2,000.00	2,000.00
Office Supplies	2,393.63	2,000.00	2,000.00	2,000.00
Office Equipment / Furnishings	4,775.34	3,000.00	3,000.00	3,100.00
Advertising	562.75	1,000.00	1,000.00	1,000.00
Publications / Printing	342.33	5,000.00	1,000.00	1,000.00
Postage	791.27	2,000.00	1,000.00	1,500.00
Telephone	6,163.05	5,000.00	4,000.00	5,200.00
Utilities	195,741.38	200,000.00	190,000.00	200,000.00
Computer Software/Support/Maint.	9,465.38	5,000.00	10,000.00	10,000.00
Professional Fees	2,545.00	35,000.00	40,000.00	40,000.00
Equipment Loan/Lease	489.00	1,000.00	1,000.00	1,000.00
Macomb Park District Support	89,850.15	100,000.00	90,500.00	90,500.00
Dam Inspection/Repair	-	5,000.00	9,000.00	5,000.00
Meter Upgrade / Repair / Supply	212,715.69	200,000.00	200,000.00	200,000.00
Maint. of Licensed Vehicles-Treat	1,460.99	2,000.00	1,000.00	1,000.00
Maint. of Radio / Vehicular Equip.	855.00	1,000.00	250.00	250.00
Gasoline / Fuel-Treatment	3,614.00	5,500.00	4,800.00	5,040.00
JULIE Expense	7,125.53	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment-Treat	1,397.09	2,500.00	2,500.00	2,500.00
Hand Tools-Small Equip-Treat	6,174.46	5,000.00	6,000.00	5,000.00
Chemicals	346,067.26	290,000.00	440,000.00	440,000.00
Chemical Equipment/Repairs	50,126.54	60,000.00	30,000.00	32,000.00
Lab Tests and Equipment	45,682.87	60,000.00	35,000.00	35,000.00
Sludge Disposal	65,548.53	135,000.00	64,000.00	100,000.00
Bldg/Grnds/Fixed Equip-Treat	128,819.31	125,000.00	210,000.00	140,000.00
Transfer to Health Trust	90,843.90	93,105.00	91,955.00	93,105.00
Low Press Mem System-Constr/Eng	332,973.34	-	-	-
Scada system Upgrade/Maint.	-	-	-	32,000.00
RO Upgrade	5,181.14	-	16,632.00	-
PALL Membrane System Parts	-	-	-	120,000.00
Greenleaf Filtration System	-	100,000.00	-	100,000.00
Inter Connect - West Prairie	-	-	-	20,000.00
Construction-Water Mains	361,339.50	416,600.00	422,175.34	-
NW Water Main	46,579.25	-	68,928.00	-
Compton Pk Watermain	-	-	30,000.00	-
Water Tower Painting	320,021.08	-	15,000.00	500,000.00
Clear Well Piping Mod.	-	-	274,000.00	-
Springlake Capital Improvements	15,678.75	7,500.00	2,000.00	2,000.00
General Operating Expense	3,823.16	10,000.00	12,500.00	10,000.00
Capital Equipment	105,801.00	-	-	85,000.00
Capital Improvements	196,490.61	170,200.00	43,275.00	100,000.00
TOTAL EXPENSES	3,074,178.13	2,484,120.00	2,768,985.34	2,846,795.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

WATER SICK AND VACATION PAY FUND

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

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

WATER SICK AND VACATION PAY FUND				
Account No. 510				
REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
INTRA FUND TRANSFER IN From Water Revenue Funds	-	-	-	-
TOTAL REVENUES	-	-	-	-
ITEMS OF EXPENDITURE				
Sick and Vacation Pay		-	-	-
PROJECTED ENDING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00

WATER DEPRECIATION FUND

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

WATER DEPRECIATION FUND				
Account No. 530				
REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 154,010.00	\$ 154,010.00	\$ 154,010.00	\$ 187,010.00
INTRA FUND TRANSFER IN From Water Revenue Funds	-	-	33,000.00	-
TOTAL REVENUES	-	-	33,000.00	-
ITEMS OF EXPENDITURE				
Bldg/Grounds/Fixed Equip	-	-	-	-
INTRA FUND TRANSFER OUT To Water Fund	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
PROJECTED ENDING BALANCE	\$ 154,010.00	\$ 154,010.00	\$ 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, payable 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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 125,210.02	\$ 26,512.99	\$ 9,483.79	\$ 14,513.79
INTRA FUND TRANSFERS IN From Water Surplus Funds	402,000.00	433,440.00	438,960.00	439,370.00
TOTAL REVENUES	402,000.00	433,440.00	438,960.00	439,370.00
ITEMS OF EXPENDITURE				
Trust Manangement Fees	515.00	910.00	515.00	515.00
Series 2008-A Bonds	270,342.50	269,495.00	269,495.00	269,500.00
IEPA - RO Loan	196,584.90	131,060.00	131,060.00	131,060.00
THM Loan	50,283.83	32,860.00	32,860.00	32,860.00
IEPA Water Tower Loan	-	-	-	-
TOTAL EXPENSES	517,726.23	434,325.00	433,930.00	433,935.00
INTRA FUND TRANSFERS OUT	-	-	-	-
PROJECTED ENDING BALANCE	9,483.79	\$ 25,627.99	\$ 14,513.79	\$ 19,948.79

WATER BOND AND INTEREST RESERVE				
Account No. 525				
	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 131,999.93	\$ 131,999.93	\$ 131,999.93	\$ 165,999.93
REVENUES				
Interest	\$ -	\$ -	\$ -	\$ -
Intra Transfer In	\$ -	\$ -	\$ 34,000.00	\$ -
TOTAL REVENUES	-	-	34,000.00	-
INTRA FUND TRANSFERS OUT				
To Water Fund	-	-	-	-
TOTAL EXPENSES	-	-	-	-
PROJECTED ENDING BALANCE	\$ 131,999.93	\$ 131,999.93	\$ 165,999.93	\$ 165,999.93

SEWER FUND

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

\$4,401,530 to the Sewer O & M Fund to meet Department operating expenses

\$31,000 to the Sewer Bond and Interest Fund to meet debt service obligations.

\$16,450 to the Sewer Sick and Vacation Fund to meet retirement obligations.

\$293,909 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.

\$100,000 to the Water Revenue Fund to cover one half the budgeted costs of planned meter upgrades

\$36,280 to the Insurance and Tort Judgments Fund to cover property and general liability expenses

\$68,220 to the Street Fund to defray part of the costs of the Public Works Director and secretary's salaries and benefits, along with \$12,000 as one third cost share of the public works directors vehicle.

A 2% increase for sewer collection fees has been implemented in this budget.

SEWER FUND REVENUES

Account No. 600

REVENUES	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,557,132.73	\$ 1,505,970.73	\$ 1,515,727.97	\$ 624,577.97
Replacement Tax-Swr Chlor	842.40	840.00	955.00	900.00
Interest	889.85	1,000.00	600.00	800.00
Lab Test Fees	4,710.00	5,640.00	5,640.00	5,640.00
FEMA - Swr Washout Project	-	-	-	37,770.00
EPA Loan-Plant Improv.	-	-	-	3,000,000.00
SEDAC Grant-Energy Efficiency FY15-16	-	-	-	-
Sewer User Fees	1,915,434.12	2,013,650.00	1,885,000.00	1,903,850.00
Service Fees	1,137.00	2,000.00	450.00	450.00
Other Receipts	32,703.76	20,000.00	25,000.00	20,000.00
SUBTOTAL	1,955,717.13	2,043,130.00	1,917,645.00	4,969,410.00
TRANSFERS IN				
From Water Deposits/Refunds	18,100.43	175.00	75.00	75.00
TOTAL REVENUES	1,973,817.56	2,043,305.00	1,917,720.00	4,969,485.00
INTRA-FUND TRANSFERS OUT				
To Sewer O & M	1,371,785.32	2,125,805.00	2,236,020.00	4,401,530.00
To Sewer Bond and Interest	27,330.00	-	-	31,000.00
To Sewer Sick and Vacation	-	-	8,000.00	16,450.00
To Storm Sewer Fund	-	-	85,650.00	-
TRANSFERS OUT				
To General Corp.	382,272.00	283,742.25	283,740.00	293,909.00
To IT Fund	-	-	-	10,000.00
To Water Revenue Funds	100,000.00	100,000.00	100,000.00	100,000.00
To Street Fund	98,165.00	53,555.00	53,555.00	68,220.00
To Insur. and Tort Judge.	35,670.00	41,905.00	41,905.00	36,280.00
To Downtown Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	2,015,222.32	2,605,007.25	2,808,870.00	4,957,389.00
PROJECTED ENDING BALANCE	\$ 1,515,727.97	\$ 944,268.48	\$ 624,577.97	\$ 636,673.97

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. It also includes the purchase of a tripod and harness.

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 second year of the contract.

Capital Equipment This includes \$27,000 for a replacement pick-up truck used for JULIE marking.

Waste Water Treatment Plant Improvements These plans include: new blowers, air piping, valves, filter rehabilitation and a SCADA system. This is a \$3,000,000 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.

Sewer Repairs This line item is intended for capital repairs. Work may need to be done on sewer laterals in conjunction with the Downtown Revitalization Project.

Sewer Washout Project The City has been awarded a FEMA grant for flood damage last spring on Hickory Bow and Riverview Dr. The cost is estimated to be approximately \$85,000 with a re-imbursement by FEMA for \$37,700.

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
INTRA FUND TRANSFERS IN				
From Sewer Revenue Funds	\$ 1,371,785.32	\$ 2,125,805.00	\$ 2,236,020.00	\$ 4,401,530.00
ITEMS OF EXPENDITURE				
Salaries - Regular	245,972.10	\$ 256,110.00	263,100.00	\$ 281,970.00
Salaries - Overtime	17,705.71	18,000.00	18,000.00	18,000.00
Salaries - Part Time	5,322.75	8,000.00	5,500.00	9,750.00
IMRF	42,922.90	42,270.00	42,270.00	64,025.00
FICA	19,498.06	21,230.00	21,230.00	23,560.00
Life / Unemployment Ins.	2,156.07	2,170.00	2,100.00	2,150.00
Deferred Compensation	592.78	650.00	600.00	650.00
Travel /Training / Continuing Ed.	1,799.50	2,000.00	3,700.00	3,000.00
Safety Equip/Uniform Exp	4,145.36	6,000.00	7,500.00	7,500.00
Drug and Alcohol Testing	390.00	500.00	400.00	500.00
Assoc. Dues / Memberships	-	200.00	210.00	210.00
Engineering- Incidental	21,375.00	-	240.00	-
Office Supplies	903.32	1,000.00	700.00	1,000.00
Office Equip / Furnishings (N.C.)	-	500.00	2,700.00	500.00
Advertising	198.00	400.00	400.00	400.00
Publications / Printing	-	-	-	-
Postage	466.45	500.00	250.00	400.00
Telephone	5,460.44	5,400.00	5,000.00	5,000.00
Utilities	183,300.11	200,000.00	220,000.00	220,000.00
Computer Software/Support/Maint.	760.48	1,000.00	700.00	1,000.00
Professional Fees	34,390.60	21,000.00	18,185.00	18,500.00
Maintenance of Vehicles	18,675.11	20,000.00	32,000.00	25,000.00
Maint. of Radio / Vehicular Equip.	355.00	500.00	400.00	500.00
Gasoline / Fuel	14,792.86	16,000.00	14,800.00	15,540.00
JULIE Expense	7,125.51	5,000.00	5,000.00	5,000.00
Maint. of Movable Equipment	1,018.01	3,000.00	2,500.00	3,000.00
Hand Tools	4,671.59	5,000.00	4,000.00	4,000.00
Chemicals	38,817.09	32,000.00	32,000.00	32,000.00
Lab Tests / Equip.	10,805.53	10,000.00	15,000.00	20,000.00
Sludge Disposal	55,453.51	95,000.00	99,140.00	99,000.00
Bldg / Grnds / Fixed Equip. Maint.	97,534.84	95,000.00	90,000.00	95,000.00
Lift Station Maintenance	21,849.96	35,000.00	45,000.00	35,000.00
Transfer to Health Trust	88,404.60	93,375.00	92,220.00	93,375.00
General Operating Expense	37,679.09	32,000.00	30,000.00	32,000.00
Redzone Payment	-	72,000.00	72,000.00	72,000.00
Capital Improvement Projects	298,547.95	585,000.00	620,150.00	-
Lamoine Vlg/Wigwm Swr Projects	-	350,000.00	412,000.00	-
Lamoine Vlg/Wigwam Swr Proj. Ph II	-	-	-	-
Waste Water Treatmnt Plnt. Improv.	-	-	-	3,000,000.00
Sewer Washout Project	-	-	-	85,000.00
Collection System Repairs	47,980.40	50,000.00	20,000.00	50,000.00
Sewer Repairs -Capital	-	-	-	50,000.00
Capital Equipment	40,714.64	40,000.00	37,025.00	27,000.00
TOTAL EXPENSES	1,371,785.32	2,125,805.00	2,236,020.00	4,401,530.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 205,897.76	\$ 267,975.40	\$ 255,897.76	\$ 127,397.76
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	-	-	85,650.00	-
EXPENDITURES				
Lining of Pipes-Sewer	-	-	178,500.00	-
Lining of Pipes-Storm Sewer	-	-	85,650.00	-
TOTAL EXPENDITURES	-	-	264,150.00	-
PROJECTED ENDING BALANCE	\$ 255,897.76	\$ 317,975.40	\$ 127,397.76	\$ 177,397.76

SEWER BOND AND INTEREST

The City is pursuing an IEPA loan for \$3,000,000 to finance the Waste Water Treatment Plant Improvements.

SEWER BOND AND INTEREST FUND						
Account No. 620						
REVENUES		FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14		FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	-	\$	-	\$	-
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		-	-	-		31,000.00
ITEMS OF EXPENDITURE						
IEPA Loan-Plant Improvements		-	-	-		31,000.00
Trust Mngmt Fees		-	-	-		-
TOTAL EXPENSES		-	-	-		31,000.00
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 12-13 Actual		FY 13-14 Budget		Re-estimated FY 13-14		FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		-		-		8,000.00		16,450.00
TOTAL REVENUES		40,000.00		40,000.00		48,000.00		56,450.00
ITEMS OF EXPENDITURE								
Sick and Vacation Pay		-		-		8,000.00		16,450.00
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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
Property Taxes	237,032.27	103,100.00	102,135.00	63,000.00
Misc. Income	38,189.69	1,000.00	12,950.00	1,000.00
Interest	14.38	10.00	25.00	10.00
TOTAL EST. COLLECTIONS	275,236.34	104,110.00	115,110.00	64,010.00
TRANSFERS IN				
From Sewer Revenue Funds	35,670.00	41,905.00	41,905.00	36,280.00
From Water Revenue Funds	56,725.00	70,705.00	70,705.00	67,590.00
INTRA-FUND TRANSFER IN				
From General	322,669.06	458,780.00	465,920.00	543,311.00
TOTAL REVENUES	690,300.40	675,500.00	693,640.00	711,191.00
ITEMS OF EXPENDITURE				
Property/GL Insurance	412,730.65	244,100.00	261,445.00	276,510.00
Worker's Comp. Insurance	237,746.63	421,400.00	407,195.00	424,681.00
Claims, Judgments, Deductibles	39,823.12	10,000.00	25,000.00	10,000.00
TOTAL EXPENSES	690,300.40	675,500.00	693,640.00	711,191.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -

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 FY15 is projected to be \$2,714,370. This revenue includes \$2,394,370 for operating assistance and \$320,000 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, Lamoine Valley Red Cross 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 and also for the design and construction of bus shelters, pads and benches at 12 high traffic bus stops throughout the Macomb community.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 431,858.67	\$ 431,858.67	\$ 128,636.36	\$ 128,636.36
Public Trans. Grants-Operations	3,082,018.31	2,379,370.00	2,380,000.00	2,565,000.00
Public Trans. Grants-Capital	5,980,380.95	250,000.00	1,792,500.00	2,895,000.00
Misc. Receipts	6,574,855.78	15,000.00	30,000.00	36,800.00
INTRAFUND TRANSFERS IN From General Corporate	-	-	-	-
TOTAL REVENUES	15,637,255.04	2,644,370.00	4,202,500.00	5,496,800.00
ITEMS OF EXPENDITURE				
Route Match Comp Software Lease	-	16,000.00	16,000.00	17,000.00
Architect/ Eng. Vehicle Maint.	365,655.13	-	45,000.00	-
Transportation Facility - A & E	778.82	-	5,000.00	30,000.00
Interest Payments	11,683.49	-	10,000.00	10,000.00
Demand Resp.Serv. Providers	561,121.62	530,000.00	530,000.00	521,000.00
Fixed Route Serv. Providers	1,183,904.22	855,500.00	855,500.00	893,500.00
Central Dispatching Costs	184,758.62	140,000.00	140,000.00	145,000.00
Management Costs	319,523.93	120,950.00	350,000.00	120,000.00
Capital Outlay-Buildings	23,152.50	-	8,000.00	-
Capital Outlay-Equipment	31,493.37	250,000.00	-	2,695,000.00
Vehicle Maint. Construction	6,691,567.75	-	1,025,000.00	-
Transportation Facility Constr.	320.00	-	-	170,000.00
Audit Expense	2,600.00	3,000.00	3,000.00	3,000.00
General Operating Exp	6,561,125.16	706,920.00	1,200,000.00	887,300.00
Bld/Grounds Maint	2,792.74	22,000.00	15,000.00	15,000.00
TOTAL EXPENSES	15,940,477.35	2,644,370.00	4,202,500.00	5,506,800.00
PROJECTED ENDING BALANCE	\$ 128,636.36	\$ 431,858.67	\$ 128,636.36	\$ 118,636.36

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 271,846.05	\$ 293,231.05	\$ 278,470.88	\$ 204,222.88
Sale of Property	31,217.51	2,400.00	7,900.00	500.00
Brownfield Grant	-	-	5,100.00	-
Misc. Receipts	22,504.99	-	50.00	-
TOTAL REVENUES	53,722.50	2,400.00	13,050.00	500.00
TRANSFERS IN				
From MDDC Loan Fund	20,065.00	-	-	-
		-	-	-
TOTAL TRANSFERS IN	20,065.00	-	-	-
ITEMS OF EXPENDITURE				
Professional Fees	9,355.60	4,000.00	5,500.00	5,000.00
Advertising	1,193.50	1,200.00	150.00	150.00
Brownfield Analysis	14,142.31	-	-	-
Land Acq / Demo	19,294.18	10,000.00	-	20,000.00
Fix / Flatten Properties	-	40,000.00	20,000.00	20,000.00
Industrial Park Tax Credits	-	-	-	-
Engineering	5,547.75	5,000.00	2,500.00	5,000.00
Construction	1,474.05	2,000.00	-	-
Flex Enhancement Project	9,473.70	-	-	-
Move Impound Lot	-	-	58,648.00	-
General Operating	6,681.58	5,900.00	500.00	500.00
TOTAL EXPENSES	67,162.67	68,100.00	87,298.00	50,650.00
PROJECTED ENDING BALANCE	\$ 278,470.88	\$ 227,531.05	\$ 204,222.88	\$ 154,072.88

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 2014-15, the City has budgeted \$663,700 for labor, equipment and materials for street maintenance activities from Motor Fuel Tax revenues .

Illinois Jobs Now is slated to end with the City receiving the final payment in the fall of 2015, which is approximately \$87,000.

MOTOR FUEL TAX FUND (MFT)				
Account No. 730				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 682,885.98	\$ 622,160.98	\$ 672,999.77	\$ 536,534.77
Interest Income	562.87	500.00	125.00	125.00
MFT Allotments	463,572.15	465,000.00	463,600.00	510,000.00
Misc Receipts	94,050.29	92,200.00	97,000.00	95,000.00
TOTAL REVENUES	558,185.31	557,700.00	560,725.00	605,125.00
ITEMS OF EXPENDITURE				
Utilities (Traffic Signals)	882.27	1,000.00	1,000.00	1,200.00
Mtc. of Bldgs, Grnds, Fixed Equip.	9,455.67	7,500.00	7,500.00	7,500.00
Salt	72,786.52	130,000.00	130,000.00	130,000.00
Signs	34,947.06	25,000.00	25,000.00	25,000.00
Engineering Wigwam Hollow Bridge		-	8,690.00	-
TOTAL EXPENSES	118,071.52	163,500.00	172,190.00	163,700.00
TRANSFERS OUT				
To Street Dept. (Labor/Equip)	450,000.00	525,000.00	525,000.00	500,000.00
TOTAL TRANSFERS OUT	450,000.00	525,000.00	525,000.00	500,000.00
PROJECTED ENDING BALANCE	\$ 672,999.77	\$ 491,360.98	\$ 536,534.77	\$ 477,959.77

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 8,881,091.38	\$ 9,048,698.38	\$ 9,101,491.74	\$ 9,233,626.74
Interest / Dividends	259,313.96	235,000.00	245,000.00	240,000.00
Payroll Deduction	107,699.19	110,000.00	108,500.00	111,210.00
Employer Contr. (Replace Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	385,399.59	450,000.00	363,100.00	400,000.00
Misc Receipts	23,143.07	-	-	-
TRANSFERS IN				
From General Corp	369,324.22	415,000.00	414,965.00	455,000.00
TOTAL REVENUES	1,161,795.03	1,226,915.00	1,148,480.00	1,223,125.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	56,182.90	66,000.00	44,200.00	50,000.00
Retired Firemen Pensions	714,993.14	736,360.00	797,050.00	819,640.00
Disability Payments	85,324.04	86,360.00	86,875.00	88,425.00
Widows Pensions	77,719.68	77,720.00	77,720.00	77,720.00
Claims and Refunds	-	-	-	-
Admin. Exp.-Audit/Actuary	7,174.91	11,000.00	10,500.00	11,000.00
TOTAL EXPENSES	941,394.67	977,440.00	1,016,345.00	1,046,785.00
PROJECTED ENDING BALANCE	\$ 9,101,491.74	\$ 9,298,173.38	\$ 9,233,626.74	\$ 9,409,966.74

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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,740,753.17	\$ 9,838,926.17	\$ 9,891,848.09	\$ 9,997,011.09
Interest / Dividends	252,910.18	248,000.00	255,000.00	255,000.00
Payroll Deduction	151,659.72	156,000.00	154,450.00	158,315.00
Employer Contr (Replace Tax)	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	332,006.71	340,000.00	275,300.00	300,000.00
Misc Receipts	13,323.19	-	-	-
TRANSFERS IN				
From General Corp	383,485.86	476,000.00	471,960.00	495,000.00
TOTAL REVENUES	1,141,843.66	1,228,458.00	1,165,168.00	1,216,773.00
ITEMS OF EXPENDITURE				
Trustee/Management Fees	59,996.93	59,000.00	64,400.00	70,000.00
Retired Police Pensions	823,990.48	842,270.00	856,410.00	880,220.00
Widow's Pensions	47,036.40	47,040.00	47,040.00	47,040.00
Disability Payments	48,253.75	46,640.00	80,155.00	80,885.00
Claims and Refunds	-	-	-	-
Admin. Exp.-Audit/Actuary	11,471.18	14,000.00	12,000.00	13,000.00
TOTAL EXPENSES	990,748.74	1,008,950.00	1,060,005.00	1,091,145.00
PROJECTED ENDING BALANCE	\$ 9,891,848.09	\$ 10,058,434.17	\$ 9,997,011.09	\$ 10,122,639.09

GIFT FUND

The City of Macomb receives donations for the care, maintenance and improvement of properties at Oakwood Cemetery and Chandler Park. These monies are typically invested with the earnings used to pay the cost of such care and maintenance. Total cash and investments in the fund amount to about \$61,000.

1. About \$7,185 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 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
BEGINNING BALANCE	\$ 58,740.96	\$ 59,030.96	\$ 60,181.82	\$ 61,061.82
Interest	70.86	75.00	60.00	65.00
Bequests	160.00	-		
Tree Planting Donations	2,010.00	200.00	2,040.00	200.00
TOTAL REVENUES	2,240.86	275.00	2,100.00	265.00
ITEMS OF EXPENDITURE				
Bldgs Grounds and Fixed Equip	-	-	-	-
Tree Plantings	560.00	600.00	980.00	500.00
General Operating Expense	240.00	240.00	240.00	240.00
TOTAL EXPENSES	800.00	840.00	1,220.00	740.00
PROJECTED ENDING BALANCE	\$ 60,181.82	\$ 58,465.96	\$ 61,061.82	\$ 60,586.82

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 did not increase premiums.

HEALTH INSURANCE TRUST FUND				
Account No. 800				
SOURCE OF FUNDS	FY 12-13 Actual	FY 13-14 Budget	Re-estimated FY 13-14	FY 14-15 BUDGET
PROJECTED BEGINNING BALANCE	\$ 602,594.02	\$ 682,519.02	\$ 824,235.73	\$ 625,355.73
Cobra/Retiree Premiums	80,508.50	86,100.00	96,100.00	93,710.00
Employee Dependent Premiums	158,049.98	161,350.00	171,500.00	206,200.00
Refunded Claims	311,574.42	100,000.00	200,000.00	200,000.00
Life Ins Premiums	11,576.02	11,300.00	11,820.00	11,820.00
Macomb Township Premiums	45,706.50	47,555.00	46,965.00	46,965.00
Interest Income	2,567.50	3,000.00	1,920.00	2,000.00
Subtotal	609,982.92	409,305.00	528,305.00	560,695.00
TRANSFERS IN				
Office of the Mayor	3,990.75	4,185.00	4,130.00	4,185.00
Office of the City Clerk	24,384.00	25,370.00	25,055.00	28,100.00
City Council	7,081.00	4,335.00	4,130.00	4,185.00
Office of the City Administrator	20,333.25	21,185.00	20,925.00	21,185.00
Business Office	48,508.50	58,865.00	53,970.00	67,945.00
City Attorney Office	24,384.00	25,370.00	25,055.00	25,370.00
Police Department	384,909.30	406,140.00	384,200.00	403,100.00
Fire Department	275,755.20	287,945.00	301,450.00	309,515.00
Cemetery Department	16,342.50	17,000.00	16,795.00	17,005.00
Community Development Office	65,110.50	67,735.00	66,900.00	67,735.00
General Corp. Subtotal	870,799.00	918,130.00	902,610.00	948,325.00
FROM OTHER FUNDS				
Street Fund	192,521.60	211,570.00	217,490.00	237,210.00
Water Revenue Funds	90,843.90	93,105.00	91,955.00	93,105.00
Sewer Revenue Funds	88,404.60	93,375.00	92,220.00	93,375.00
Subtotal other funds	371,770.10	398,050.00	401,665.00	423,690.00
TOTAL REVENUES	1,852,552.02	1,725,485.00	1,832,580.00	1,932,710.00
ITEMS OF EXPENDITURE				
Payment of Claims	1,247,588.30	1,300,000.00	1,600,000.00	1,300,000.00
Trustee/Management Fees	600.00	600.00	600.00	600.00
Annual Premiums and Fees	382,722.01	384,500.00	430,860.00	480,000.00
TOTAL EXPENSES	1,630,910.31	1,685,100.00	2,031,460.00	1,780,600.00
PROJECTED ENDING BALANCE	\$ 824,235.73	\$ 722,904.02	\$ 625,355.73	\$ 777,465.73

THIS PAGE LEFT INTENTIONALLY BLANK

FUND	May-11 Beg Bal	May-12 Beg Bal	May-13 Beg Bal	Re-Estimate Revenues '14	Re-Estimate Expenses '14	Estimated Balance '14	'15 Budget Revenues	'15 Budget Expenses	Estimated Balance '15
General Corporate	2,900,989	3,075,138	3,591,538	8,597,014	8,613,524	3,575,048	8,786,572	9,763,349	2,598,270
Sales Tax Infrastructure	1,270,331	1,167,939	528,681	1,900,200	1,178,215	1,250,666	1,940,200	2,067,740	1,123,126
Bond Infrastructure Fund	-	-	7,218,739	17,000	2,858,760	4,376,979	260,750	2,975,000	1,662,729
Downtown Revitalization	-	-	-	350,000	125,000	225,000	1,000,000	225,000	1,000,000
Special Proj- Bower Rd.	-	(1,200)	182,300	1,340,410	1,522,710	-	-	-	-
Garbage Fund	80,152	44,602	61,279	941,895	919,575	83,599	929,775	951,724	61,650
Downtown TIF	410,981	193,584	201,194	206,675	252,897	154,972	202,825	227,068	130,729
West Side TIF	235,045	325,670	249,591	46,800	208,833	87,558	46,040	70,760	62,838
Façade Program	-	-	-	88,747	58,935	29,812	50,000	50,000	29,812
Downtown Dev Loans	219,060	99,585	97,283	15,695	55,000	57,978	19,825	-	77,803
CDAP Rev Loans	380,579	401,408	148,580	334,460	338,368	144,672	32,080	-	176,752
Hotel/Motel Tax	23,737	32,857	37,964	223,025	225,270	35,719	223,025	227,690	31,054
IMRF Fund	129,759	154,750	191,028	497,095	474,000	214,123	558,500	594,580	178,043
IT Fund	183,968	136,738	94,804	140	55,385	39,559	80,140	62,550	57,149
Water Fund	1,294,060	822,344	643,803	4,118,450	4,157,235	605,018	4,368,275	4,280,504	692,789
Sewer Fund	1,271,786	1,557,133	1,515,728	1,917,720	2,808,870	624,578	4,969,485	4,957,389	636,674
Gen Liab/WC/Tort Ins	9,287	-	-	693,640	693,640	-	711,191	711,191	-
Community Improv Fund	10,078	321,846	278,471	13,050	87,298	204,223	500	50,650	154,073
Motor Fuel Tax	606,472	682,886	673,000	560,725	697,190	536,535	605,125	663,700	477,960
Fire Pension Fund	8,493,958	8,881,003	9,101,492	1,148,480	1,016,345	9,233,627	1,223,125	1,046,785	9,409,967
Police Pension Fund	9,365,137	9,740,753	9,891,848	1,165,168	1,060,005	9,997,011	1,216,773	1,091,145	10,122,639
Gift Fund	58,640	58,740	60,182	2,100	1,220	61,062	265	740	60,587
Health Trust Fund	638,449	602,594	824,236	1,832,580	2,031,460	625,356	1,932,710	1,780,600	777,466

**CITY OF MACOMB
FIVE YEAR CIP**

2014-2015 thru 2018-2019

CEMETERY DEPT REQUESTS		Line Item	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Mower Replacement (3)	Capital Equip	31,900	14,000	14,500	15,000	15,500	
2	Replace 18' Flatbed Equipment	General Op.	4,000					
3	Replace Backhoe	Capital Equip				???		
4	Replace 3/4 Ton Pick Up Truck	Capital Equip					35,000	
	TOTAL CEMETERY DEPT REQUESTS		35,900	14,000	14,500	15,000	50,500	
CEMETERY DEPT FUNDING SOURCES			2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	General Fund		31,900	14,000	14,500	15,000	15,500	
2	General Fund		4,000					
3	General Fund					???		
4	General Fund						35,000	
	TOTAL CEMETERY DEPT FUNDING SOURCES		35,900	14,000	14,500	15,000	50,500	

CITY OF MACOMB

FIVE YEAR CIP

2014-2015 thru 2018-2019

COMMUNITY DEVELOPMENT REQUESTS		Line Item	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Map Filing Cabinets	Office Equip/Furn	5,000					
2	Inspector Vehicle	Capital Equip			20,000			
TOTAL COMMUNITY DEVELOPMENT REQUESTS			5,000	0	20,000	0	0	
COMMUNITY DEVELOPMENT FUNDING SOURCES			2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	General fund		5,000					
2	General fund				20,000			
TOTAL COMMUNITY DEVELOPMENT FUNDING SOURCES			5,000	0	20,000	0	0	

**CITY OF MACOMB
FIVE YEAR CIP**

2014-2015 thru 2018-2019

FIRE DEPT REQUESTS		Line Item	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Replace Windows	Capital Improve	28,200					
2	Station 2 Roof Repair	Capital Improve	21,800					
3	Paging System	Capital Equip	12,000					
4	Self Contained Breathing Apparatus	Capital Equip	119,850					
5	Ladder Truck	Capital Equip			1,000,000			
6	Pumper/Tanker	Capital Equip				400,000		
	TOTAL FIRE DEPT REQUESTS		181,850	0	1,000,000	400,000	0	
	FIRE DEPT FUNDING SOURCES		2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	General fund		28,200					
2	General fund		21,800					
3	General fund		12,000					
4	Fire Protection Tax		39,850					
	General fund		80,000					
5	Fire Protection Tax				1,000,000			
6	Fire Protection Tax					400,000		
	TOTAL FIRE DEPT FUNDING SOURCES		181,850	0	1,000,000	400,000	0	

**CITY OF MACOMB
FIVE YEAR CIP**

2014-2015 thru 2018-2019

POLICE DEPT REQUESTS		Line Item	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Replacement Vehicles	Capital Equip	61,000	46,000	69,000	46,000	69,000	
2	Emergency Generator/Wiring	Capital Improve		160,000				
3	Impound Lot Camera System	Capital Improve	45,000					
4								
TOTAL POLICE DEPT REQUESTS			106,000	206,000	69,000	46,000	69,000	
POLICE DEPT FUNDING SOURCES			2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Police Protective Fund		61,000	46,000	69,000	46,000	69,000	
2	General Fund			160,000				
3	General Fund		45,000					
4								
TOTAL POLICE DEPT FUNDING SOURCES			106,000	206,000	69,000	46,000	69,000	

**CITY OF MACOMB
FIVE YEAR CIP**

2014-2015 thru 2018-2019

OPERATIONS DIVISION REQUESTS		Line Item	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Street Sweeper	Capital Equip	220,000					
2	Public Works Director	1/3 PW-Wtr-Swr	36,000					
3	Pick-up Truck	Brad	27,000					
4	Fork Lift	Capital Equip	35,000					
5	Chipper	Capital Equip		40,000				
6	Bucket Truck	Capital Equip		180,000				
7	Road Maintainer or Pull Behind	Capital Equip		10,000				
8	One Ton Truck w/Plow-Spreader	Capital Equip		65,000	65,000			
9	Two Ton Truck w/ Plow	Capital Equip			170,000			
10	Spray Patcher	Capital Equip			75,000			
11	Skid Loader	Capital Equip				40,000		
12	Tandem Axel Truck	Capital Equip				130,000		
13	Backhoe	Capital Equip					100,000	
14	New Operations Building	Capital Improve						???
TOTAL OPERATIONS DIVISION REQUESTS			318,000	295,000	310,000	170,000	100,000	
OPERATIONS DIVISION FUNDING SOURCES			2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	General Fund		220,000					
2	General Fund-1/3 water/sewer/street		36,000					
3	General Fund		27,000					
4	General Fund		35,000					
5	General Fund			40,000				
6	General Fund			180,000				
7	General Fund			10,000				
8	General Fund			65,000	65,000			
9	General Fund				170,000			
10	General Fund				75,000			
11	General Fund					40,000		
12	General Fund					130,000		
13	General Fund						100,000	
14	General Fund							???
TOTAL OPERATIONS DIVISION FUNDING SOURCES			318,000	295,000	310,000	170,000	100,000	0

**CITY OF MACOMB
FIVE YEAR CIP**

2014-2015 thru 2018-2019

SEWER DEPT REQUESTS		LINE ITEM	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Pickup Truck	Capital Equip	27,000					
2	Jetter	Capital Equip			325,000			
3	New Line to Wigwam Lift Station	Capital Improve		350,000				
4	Sewer Manholes/Linings non-cap	Coll. System Rep.	50,000	70,000	100,000	50,000		
5	Sewer Repairs- Capital	Sewer Repairs-Cap	50,000	50,000	50,000	50,000		
6	Rebuild Clarifiers	Capital Improve				\$500,000		
TOTAL SEWER DEPT REQUESTS			127,000	470,000	475,000	600,000	0	0
SEWER DEPT FUNDING SOURCES			2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Sewer Fund		27,000					
2	Sewer Fund				325,000			
3	Sewer Fund			350,000				
4	Sewer Fund		50,000	70,000	100,000	50,000		
5	Sewer Fund		50,000	50,000	50,000	50,000		
6	Sewer Fund					\$500,000		
TOTAL SEWER DEPT FUNDING SOURCES			127,000	470,000	475,000	600,000	0	0

**CITY OF MACOMB
FIVE YEAR CIP**

2014-2015 thru 2018-2019

	WATER DEPT REQUESTS	Line Item	2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Water Main Break Truck	Capital Equip	85,000					
2	Water Plant Roof Repairs	Capital Improve	100,000					
3	Water Tower Paint/Rep. and Claricone/Storage Tank	Loan Pymt Trans	500,000	1,000,000				
4	Greenleaf Filter System Reconditioning	Grn Leaf	100,000					
5	Inter Connect - West Prairie	Inter Connect	20,000					
6	PALL Membrane System Parts	PALL Membrane	120,000					
7	SCADA System Upgrade/Maintenance	SCADA System	32,000					
8	Replacement of De-Stratifier (2)	Capital Improve		100,200				
9	NW Water Main Ph1,2, and 3 (City share only)	NW Wtr Main			227,000	250,000		
10	Woodland Lane Water Main (Wigwam)	Woodln Main						210,000
11	Lake Pump and Motor	Bldg/Grnds			13,000	37,000		
12	R/O Skid Pump	Bldg/Grnds			50,000			
13	R/O Well Motor	Bldg/Grnds					40,000	
14	R/O Well Pump	Bldg/Grnds					40,000	
15	R/O 2nd Stage Pump and Motor	Bldg/Grnds				40,000		
16	High Service Pump and Motor	Bldg/Grnds				40,000	40,000	
17	Treatment Plant Truck Replacement	Capital Equip		30,000		30,000		
18	Water Main Replacement Compton Park Area	Wtr Mains						380,000
19	Flex Net Meter System	Flex Net			220000			
20	Meter Billing System Replacement (Bus Office)	Billing System				103,000		
21	Water Main Replacement Compton Park Area	Water Mains						900,000
22	Loan Repayment to General Fund	S.Wtr Tower Painting		125000	125000	125000	50000	
TOTAL WATER DEPT REQUESTS			957,000	1,130,200	510,000	500,000	120,000	1,490,000

WATER DEPT FUNDING SOURCES		2014-15	2015-16	2016-17	2017-18	2018-19	DEFERRED
1	Water Fund	85,000					
2	Water Fund	100,000					
3	Water Fund	500,000	1,000,000				
4	Water Fund	100,000					
5	Water Fund	20,000					
6	Water Fund	120,000					
7	Water Fund	32,000					
8	Water Fund		100,200				
9	Water Fund			227,000	250,000		
10	Water Fund						210,000
11	Water Fund			13,000	37,000		
12	Water Fund			50,000			
13	Water Fund					40,000	
14	Water Fund					40,000	
15	Water Fund				40,000		
16	Water Fund				40,000	40,000	
17	Water Fund		30,000		30,000		
18	Water Fund						380,000
19	Water Fund			220,000			
20	Water Fund				103,000		
21	Water Fund						900,000
22	Water Fund		125,000	125,000	125,000	50,000	
TOTAL WATER DEPT FUNDING SOURCES		957,000	1,130,200	510,000	500,000	120,000	1,490,000

