

**ANNUAL BUDGET
FISCAL YEAR 2013-2014**

CITY OF MACOMB, ILLINOIS

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

Ryan Hansen
First Ward Alderman

Kay Hill
Second Ward Alderman

Louis Gilbert
Third Ward Alderman

Thomas Koch
Fourth Ward Alderman

Dave Dorsett
Fifth Ward Alderman

Tim Lobdell
Sixth Ward Alderman

Clay Hinderliter
Seventh Ward Alderman

Donald Wynn
Alderman at Large

Dennis Moon
Alderman at Large

May 1, 2013 – April 30, 2014

TABLE OF CONTENTS

GENERAL CORPORATE FUNDS.....	5
GENERAL CORPORATE SICK / VACATION FUND.....	10
OFFICE OF THE CITY ADMINISTRATOR.....	11
CITY COUNCIL.....	12
BUSINESS OFFICE.....	13
OFFICE OF THE CITY CLERK.....	14
OFFICE OF THE ATTORNEY.....	15
OFFICE OF THE MAYOR.....	16
OFFICE OF COMMUNITY DEVELOPMENT.....	17
CEMETERY DEPARTMENT.....	19
CEMETERY MAINTENANCE FUND.....	21
OFFICE OF THE CITY TREASURER.....	22
FIRE DEPARTMENT.....	23
FIRE PROTECTION TAX.....	25
POLICE PROTECTION TAX.....	26
POLICE DEPARTMENT.....	27
SALES TAX INFRASTRUCTURE.....	29
GARBAGE FUND.....	31
OPERATIONS DIVISION.....	32
DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND.....	35
WEST SIDE TIF.....	37
DOWNTOWN DEVELOPMENT.....	38
CDAP REVOLVING LOAN FUND.....	39
HOTEL/MOTEL TAX FUND.....	40
ILLINOIS MUNICIPAL RETIREMENT FUND.....	41
INFORMATIONAL TECHNOLOGY FUND (IT).....	42
WATER FUNDS.....	43
SEWER FUNDS.....	49
PUBLIC TRANSPORTATION GRANT FUND.....	54

INSURANCE AND TORTE JUDGMENTS FUND.....	55
SPECIAL PROJECTS FUND-BOWER	56
COMMUNITY IMPROVEMENTS FUND.....	57
MOTOR FUEL TAX FUND.....	59
BOND INFRASTRUCTURE FUND.....	60
FIRE PENSION FUND.....	61
POLICE PENSION FUND.....	62
GIFT FUND.....	63
PEG FUND.....	64
CITY HALL MAINTENANCE FUND.....	65
HEALTH INSURANCE TRUST FUND.....	66

BUDGETED REVENUES

Sales Tax	\$4,737,900
Grants and Loans	2,812,620
Water Fees	3,890,500
Sewer fees	2,033,650
Income Tax	1,650,000
Interest	505,460
Property Taxes	1,905,425
Motor Fuel Tax	465,000
Solid Waste Fees	897,530
Other Income	2,739,148
Employee Payroll Withholding	427,350
Fines	358,000
WIU Fire Fees	250,000
TIF Payments	227,500
Replacement Tax	205,396
Telecommunications Tax	410,000
Licenses/Permits	219,000
Franchise Fees	<u>319,130</u>
Total Budgeted Revenues	\$24,053,609

BUDGETED EXPENDITURES by Department

Water Department	\$2,917,535
Police Department	4,209,120
Fire Department	2,777,435
Operations Division	2,391,033
Sewer Department	2,125,805
Other	983,830
General Government	1,875,533
Infrastructure Projects	3,971,085
Administrative Depts.	1,408,990
Solid Waste	870,200
Public Transportation	2,644,370
TIF	459,630
Cemetery	<u>246,165</u>
Total Budgeted Expenditures	\$26,880,731

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 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 \$1,259,915. 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 \$69,203 due to a partial abatement of 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.

VIBE Grant This grant is for all fire department and law enforcement agencies in McDonough County. The grant will provide a "smokehouse" for training purposes, as well as Static X canisters to be placed in every law enforcement vehicle in the county. Static X is a rapid fire suppressor that resembles a hand grenade, and is thrown into a car or house when lives are at stake. The fire chief will handle all purchases for the various agencies.

Rents Collected The city receives \$2400 per year from the Travel Center, and \$450 a year from S&G Taxi Service for office space in the depot. It also receives rent from three cell phone companies for use of space on water towers for antennas(\$135,380) 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 (\$2892).

GENERAL GOVERNMENT

Account No. 100

		FY 11-12	FY 12-13	Re-estimated	FY 13-14
		Actual	Budget	12-13 Revenues	BUDGET
REVENUES					
Property Taxes	\$	1,273,769.76	1,058,800.00	\$ 1,043,870.00	1,189,295.00
TIF Property Tax Surplus		8,184.81	9,000.00	8,309.00	8,430.00
Replacement Taxes		109,040.05	103,570.00	100,000.00	103,235.00
Sales Taxes		2,744,150.69	2,710,000.00	2,870,000.00	2,850,000.00
Income Taxes		1,403,909.59	1,420,000.00	1,694,785.00	1,650,000.00
Auto Use Tax		328.01	300.00	450.00	450.00
Use Tax		284,382.44	300,000.00	305,400.00	305,700.00
Interest		2,571.19	3,700.00	6,000.00	6,350.00
Parking Violations		22,725.00	22,000.00	22,500.00	23,000.00
Court Fines		394,389.23	380,000.00	330,000.00	335,000.00
Liquor Licenses		97,470.00	90,000.00	92,000.00	92,000.00
Other Licenses		4,384.50	4,000.00	7,500.00	7,000.00
Bldg. Permits		36,373.90	40,000.00	45,000.00	45,000.00
Tow/Impound Fees		96,415.00	100,000.00	85,000.00	80,000.00
Cert. Copies/Maps		9,477.00	9,000.00	10,000.00	9,500.00
Rental Registration Fees		70,942.00	75,000.00	75,000.00	75,000.00
IL-WIU Fire Prot.		281,250.00	250,000.00	250,000.00	250,000.00
Cable TV Franchise		200,693.49	200,000.00	202,495.00	204,000.00
Ameren-CIPS Franchise		78,015.00	96,570.00	96,570.00	115,130.00
Grants		10,433.33	-	21,447.00	50,000.00
Rents Collected		182,652.03	146,475.00	185,455.00	142,195.00
Cemetery Fees		51,430.00	49,500.00	42,000.00	45,000.00
Other Receipts		49,103.04	3,000.00	1,500.00	500.00
Aldermen Reimbursements		45.00	-	-	-
Fire Dept. Reimbursements		18,325.30	10,000.00	1,000.00	1,000.00
City Clerk's Dept. Reimbursements		832.03	500.00	1,850.00	1,000.00
Mayor's Dept. Reimbursements		568.80	-	-	-
Police Dept. Reimbursements		100,063.97	80,000.00	75,000.00	78,000.00
Zoning Dept. Reimbursements		5,479.75	3,500.00	3,000.00	3,000.00
Business Office Reimbursements		1,863.15	1,500.00	1,000.00	1,000.00
Administrator Reimbursements		170.28	-	-	-
Cemetery Reimbursements		6,281.41	1,000.00	1,025.00	1,000.00
TOTAL REVENUES	\$	7,545,719.75	\$ 7,167,415.00	\$ 7,578,156.00	\$ 7,671,785.00

GENERAL CORPORATE

Salaries The Treasurer and Zoning Board of Appeals are 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 (\$1,350), 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).

VIBE Grant This grant is for all fire department and law enforcement agencies in McDonough County. The grant will provide a "smokehouse" for training purposes, as well as Static X canisters to be placed in every law enforcement vehicle in the county. Static X is a rapid fire suppressor that resembles a hand grenade, and is thrown into a car or house when lives are at stake. The fire chief will handle all purchases for the various agencies.

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.

Special Census - The city plans to conduct a special census in the north west quadrant in the fall to regain student population not present at the time of the fall to 2010 census.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries \$	7,759.96	\$ 7,700.00	\$ 9,800.00	\$ 300.00
Life/Unemployment Ins.	74.34	75.00	75.00	-
Deferred Compensation	-	-	25.00	-
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00
Travel/Training/Cont. Education	1,373.57	1,400.00	1,400.00	-
Animal Control	60,684.71	56,000.00	76,450.00	60,000.00
Assoc. Dues and Memberships	13,094.40	13,075.00	13,075.00	13,075.00
Fire and Police Commission	17,486.25	10,000.00	15,000.00	15,000.00
City Attorney	10,799.83	-	-	-
Union Negotiations / Arbitration	34,338.49	5,000.00	29,500.00	10,000.00
Office Supplies	797.08	600.00	600.00	700.00
Office Equipment - Non cap	19.20	100.00	425.00	300.00
Advertising	140.00	150.00	200.00	200.00
Postage	134.50	200.00	50.00	200.00
Telephone	3,891.16	5,000.00	5,950.00	6,000.00
Computer Support/Maint.	-	-	650.00	1,300.00
Televising Services	13,644.60	12,000.00	12,000.00	12,000.00
Emergency Notify Phone System	-	-	3,250.00	3,900.00
Utilities	67,558.86	75,000.00	75,000.00	75,000.00
Civil Defense Budget (shared)	925.14	5,000.00	9,300.00	6,500.00
Professional Fees	3,099.74	3,050.00	3,850.00	3,500.00
Summons Fees	1,137.50	2,500.00	200.00	300.00
Outside Legal Assistance	-	5,000.00	30,000.00	5,000.00
Community Sponsorships	5,170.00	5,170.00	5,225.00	5,225.00
VIBE Grant	-	-	-	50,000.00
MAEDCO-Annual Contribution	30,000.00	30,000.00	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	-	-	21,447.00	-
Pierce St. Storage Building	-	-	6,500.00	2,000.00
Hampton Inn Project	42,500.00	42,500.00	42,500.00	-
Peers Grant	9,863.18	-	-	-
Equipment Loan/Lease Payments	8,144.97	8,300.00	8,300.00	8,450.00
Building Rent/Lease Pmts.	270.00	770.00	770.00	770.00
Bldg./Grnds./Fixed Equip. Maint.	31,922.70	25,250.00	40,000.00	36,000.00
Depot Expenses	12,295.46	13,500.00	7,000.00	10,000.00
Fireworks	10,716.00	10,700.00	10,800.00	12,800.00
General Operating Expense	25,910.61	20,000.00	16,000.00	16,000.00
Twp. Tax Reimbursements	10,735.63	12,000.00	10,800.00	12,000.00
Loan payment (ERI)	279,802.50	251,555.00	251,555.00	-
Swimming Pool Study	-	25,000.00	-	25,000.00
Swimming Pool Repair/Maint.	-	10,000.00	10,000.00	10,000.00
Museum Maintenance	840.60	300.00	1,000.00	1,000.00
Spring Lake Parking Lot	-	-	-	-
Special Census	-	150,000.00	200.00	105,000.00
Capital Projects	-	-	-	-
Capital Equipment-Civil Defense	8,923.27	130,000.00	164,500.00	-
TOTAL EXPENSES \$	789,843.41	\$ 1,012,688.00	\$ 989,190.00	\$ 615,813.00

GENERAL CORPORATE INCOME / EXPENSE SUMMARY				
FY 13-14				
	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$ 2,880,664.96	\$ 2,921,156.75	\$ 3,064,872.26	\$ 2,886,066.26
CD -Investment Fire Dept Use Only	10,161.79	0.00	10,266.00	-
GENERAL FUND REVENUES	7,555,881.54	7,167,415.00	7,578,156.00	7,671,785.00
TRANSFERS IN				
From Water Revenue Funds	331,270.50	326,679.50	326,680.00	283,742.25
From Sewer Revenue Funds	393,107.50	382,272.50	382,272.00	283,742.25
From Community Development	49,800.00	-	-	-
From Payroll - interest	43.28	50.00	50.00	50.00
INTRA-FUND TRANSFERS IN				
From Street Fund	179,285.34	-	-	-
From Garbage Fund-B.O. Admin	37,798.00	39,545.00	39,545.00	43,595.50
From Police Protective Tax	20,000.00	20,000.00	20,000.00	20,000.00
From Hotel/Motel Tax Fund	21,900.00	21,900.00	22,200.00	22,300.00
From TIF	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	1,043,204.62	800,447.00	800,747.00	663,430.00
TOTAL REVENUES	8,599,086.16	7,967,862.00	8,378,903.00	8,335,215.00
ITEMS OF EXPENDITURE				
Office of the Mayor	81,132.53	86,205.00	86,205.00	86,665.00
Office of the City Clerk	135,779.71	146,410.00	151,225.00	152,405.00
City Council	49,148.68	50,390.00	47,270.00	43,495.00
Office of the City Administrator	139,174.29	141,705.00	140,955.00	145,625.00
Office of the City Attorney	135,167.83	152,900.00	150,340.00	159,455.00
Business Office	371,480.95	395,450.00	396,235.00	435,955.00
General Government	789,843.41	1,012,688.00	989,190.00	615,813.00
Police Department	2,985,277.98	3,088,880.00	3,039,175.00	3,154,170.00
Fire Department	1,613,798.00	1,689,905.00	1,671,995.00	1,725,995.00
Cemetery	209,128.26	238,605.00	236,235.00	246,165.00
Community Development Office	341,319.88	364,575.00	358,270.00	375,500.00
Office of the City Treasurer	-	-	-	9,890.00
TOTAL EST. EXPENSES	6,869,251.52	7,367,713.00	7,267,095.00	7,151,133.00
TRANSFERS OUT				
To Flex Benefits	10,000.00	-	-	-
To Fire Pension Fund	433,313.85	375,305.00	369,325.00	419,020.00
To Police Pension Fund	484,119.21	389,935.00	383,485.00	476,735.00
INTRA-FUND TRANSFERS OUT				
To G. C. Sick/Vacation Fund	65,940.63	65,265.00	79,105.00	52,400.00
To City Hall Maint Fund	5,000.00	5,000.00	5,000.00	7,000.00
To Operations Division	-	302,215.00	145,770.00	41,260.00
To Equipment Replacement Fund	-	-	-	-
To Public Transportation Fund	40,000.00	-	-	-
To Insurance / Tort Fund	517,415.44	270,000.00	315,195.00	458,780.00
TOTAL TRANSFERS OUT	1,555,789.13	1,407,720.00	1,297,880.00	1,455,195.00
PROJECTED ENDING BALANCE	\$ 3,064,872.26	\$ 2,113,585.75	\$ 2,889,066.26	\$ 2,617,953.26

GENERAL CORPORATE SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves associated with the accrued sick and vacation pay owed to employees. The monies are paid when: 1) an employee is on extended sick leave or 2) an employee uses their accrued leave at retirement.

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$	200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
INTRA FUND TRANSFERS IN From General Corp.		65,940.63	70,650.00	79,105.00	52,400.00
TOTAL REVENUES		65,940.63	70,650.00	79,105.00	52,400.00
ITEMS OF EXPENDITURE					
Salaries		65,940.63	70,650.00	79,105.00	52,400.00
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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries - Regular	\$ 112,080.99	\$ 114,275.00	\$ 114,275.00	\$ 117,045.00
Salaries - Overtime	-	300.00	300.00	300.00
Life/Unemployment Ins.	499.74	500.00	500.00	500.00
Deferred Compensation	1,063.35	1,100.00	1,100.00	1,170.00
Assoc. Dues and Memberships	1,004.75	1,000.00	1,000.00	1,000.00
Travel /Training /Continuing Ed.	2,877.31	1,500.00	800.00	1,450.00
Office Supplies	368.66	300.00	350.00	375.00
Office Equipment/Furnishings	112.27	200.00	-	200.00
Advertising	-	100.00	-	100.00
Publications / Printing	150.92	200.00	100.00	200.00
Postage	206.00	200.00	400.00	400.00
Telephone	1,318.54	1,200.00	1,400.00	1,400.00
Comp. Software/Support/Maint.	175.16	200.00	200.00	200.00
Transfer to Health Trust	19,222.32	20,430.00	20,430.00	21,185.00
General Operating Expense	94.28	200.00	100.00	100.00
Capital Purchases	-	-	-	-
Capital Purchases	-	-	-	-
TOTAL EXPENSES	\$ 139,174.29	\$ 141,705.00	\$ 140,955.00	\$ 145,625.00

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries \$	28,675.72	\$ 29,000.00	\$ 27,500.00	\$ 26,000.00
Life/Unemployment Ins.	771.60	860.00	735.00	700.00
Travel /Training / Continuing Ed	9,612.66	10,000.00	8,700.00	10,000.00
Telephone	2,160.00	2,160.00	2,160.00	2,160.00
Transfer to Health Trust	7,663.50	8,070.00	8,070.00	4,335.00
General Operating Expense	265.20	300.00	105.00	300.00
TOTAL EXPENSES \$	49,148.68	\$ 50,390.00	\$ 47,270.00	\$ 43,495.00

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 5 full time employees.

Salaries This year's increase in salaries is due to a transitioning period for preparation of the Business Office Manager's retirement in 2014. A new water clerk will be joining the staff nine months ahead of schedule to shift and train current staff to new positions.

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 for utility, accounts payable, budgeting, parking citations and meter reading support.

BUSINESS OFFICE								
Account No. 100-115								
ITEMS OF EXPENDITURE		FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET		
Salaries - Regular	\$	226,474.10	\$	236,135.00	\$	233,940.00	\$	262,255.00
Salaries - Part Time	\$	-	\$	-	\$	1,500.00	\$	-
Salaries - Overtime		65.55		500.00		400.00		500.00
Life/Unemployment Ins.		1,629.67		1,695.00		1,695.00		1,935.00
Deferred Compensation		2,057.57		2,250.00		2,150.00		2,500.00
Assoc. Dues and Memberships		-		-		250.00		300.00
Travel / Training / Continuing Ed.		1,628.83		1,700.00		3,500.00		4,000.00
Office Supplies		6,116.03		6,000.00		6,000.00		6,200.00
Office Equipment / Furnishings		890.16		800.00		800.00		250.00
Advertising		420.75		500.00		430.00		450.00
Publications / Printing		2,698.78		6,500.00		6,000.00		4,300.00
Postage		23,703.72		25,000.00		26,000.00		28,000.00
Telephone		3,737.77		4,500.00		4,000.00		4,200.00
Comp. Software/ Support / Maint.		19,790.12		23,000.00		22,800.00		23,000.00
Professional Fees		36,214.00		38,000.00		38,000.00		39,000.00
Transfer to Health Trust		45,864.93		48,670.00		48,670.00		58,865.00
General Operating Expense		188.97		200.00		100.00		200.00
Capital Purchases		-		-				
TOTAL EXPENSES	\$	371,480.95	\$	395,450.00	\$	396,235.00	\$	435,955.00

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.

OFFICE OF THE CITY CLERK					
Account No. 100-125					
ITEMS OF EXPENDITURE	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
Salaries - Regular	\$ 93,306.53	\$ 94,840.00	\$ 96,000.00	\$	98,460.00
Salaries - Overtime	409.07	300.00	500.00		500.00
Life / Unemployment Ins.	654.08	675.00	675.00		655.00
Deferred Compensation	768.36	825.00	780.00		820.00
Travel / Training / Continuing Ed.	1,175.88	2,950.00	2,950.00		2,950.00
Assoc. Dues/Memberships	385.00	550.00	550.00		550.00
Office Supplies	1,459.01	1,800.00	1,800.00		1,800.00
Office Equip./Furnishings	167.34	1,000.00	1,000.00		1,800.00
Advertising	420.00	500.00	1,000.00		1,000.00
Publications / Printing	5,152.90	8,000.00	8,000.00		8,000.00
Postage	509.00	800.00	800.00		800.00
Telephone	3,178.22	3,500.00	3,500.00		3,500.00
Computer Software / Support / Mtc.	310.16	1,000.00	1,000.00		1,000.00
Professional Fees	4,830.00	5,000.00	8,000.00		5,000.00
Transfer to Health Trust	23,054.16	24,470.00	24,470.00		25,370.00
General Operating Expense	-	200.00	200.00		200.00
Capital Purchases	-	-	-		-
Capital Purchases	-	-	-		-
TOTAL EXPENSES	\$ 135,779.71	\$ 146,410.00	\$ 151,225.00	\$	152,405.00

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET	
Salaries - Regular	\$ 97,117.37	\$ 105,810.00	\$ 105,600.00	\$	116,080.00
Salaries - Overtime	356.85	500.00	200.00		300.00
Salaries - Part Time	-	3,000.00	3,300.00		3,000.00
Life / Unemployment Ins.	957.45	675.00	675.00		655.00
Deferred Compensation	-	-	-		-
Employment Contracts	-	1,950.00	3,900.00		1,950.00
Travel / Training / Continuing Ed.	1,954.74	2,000.00	2,000.00		2,000.00
Association Dues / Memberships	289.00	1,000.00	800.00		800.00
Office Supplies	1,969.56	3,000.00	2,000.00		2,000.00
Office Equipment / Furnishings	4,791.90	2,000.00	-		-
Advertising	38.50	500.00	-		100.00
Publications / Printing	733.98	1,000.00	800.00		1,000.00
Postage	296.00	500.00	1,000.00		1,000.00
Telephone	1,779.58	2,000.00	1,900.00		1,900.00
Computer Software/Support/Maint.	2,270.43	2,000.00	3,400.00		2,600.00
Professional Fees	1,431.50	2,000.00	200.00		500.00
Transfer to Health Trust	21,163.72	24,465.00	24,465.00		25,370.00
General Operating	17.25	500.00	100.00		200.00
Capital Purchases	-	-			
TOTAL EXPENSES	\$ 135,167.83	\$ 152,900.00	\$ 150,340.00	\$	159,455.00

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
Salaries - Regular	\$ 61,129.82	\$ 62,670.00	\$ 62,670.00	\$	63,460.00
Salaries - Overtime	-	300.00	-		300.00
Salaries - Part Time	-	-	380.00		-
Life / Unemployment Ins.	258.24	175.00	175.00		165.00
Deferred Compensation	217.78	670.00	215.00		670.00
Travel / Training / Continuing Ed.	8,826.47	9,500.00	10,300.00		9,000.00
Association Dues / Memberships	615.00	650.00	550.00		650.00
Office Supplies	392.56	600.00	600.00		600.00
Office Equipment / Furnishings	363.46	500.00	500.00		500.00
Advertising	466.50	500.00	450.00		500.00
Publications / Printing	606.08	750.00	750.00		750.00
Postage	254.00	350.00	325.00		385.00
Telephone	2,143.52	2,200.00	2,000.00		2,200.00
Computer Software/Support/Maint.	175.16	200.00	150.00		200.00
Professional Fees	20.00	100.00	100.00		100.00
Gas / Fuel	91.21	-	-		-
Transfer to Health Trust	4,395.35	4,040.00	4,040.00		4,185.00
General Operating	1,177.38	3,000.00	3,000.00		3,000.00
TOTAL EXPENSES	\$ 81,132.53	\$ 86,205.00	\$ 86,205.00	\$	86,665.00

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

Employment Contracts- The Zoning Office will be using a WIU intern to assist with special projects.

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

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

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. \$28,700 covers the City's share of the McDonough County GIS Center Budget.

COMMUNITY DEVELOPMENT OFFICE

Account No. 100-150

ITEMS OF EXPENDITURE	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries - Regular \$	223,213.10	\$ 235,770.00	\$ 235,500.00	\$ 243,405.00
Salaries - Overtime	-	-	-	-
Part Time Salaries	-	-	-	-
Life / Unemployment Ins.	1,607.10	1,690.00	1,690.00	1,635.00
Deferred Compensation	505.45	550.00	550.00	575.00
Safety Equip / Uniform Exp	-	250.00	-	300.00
Travel /Training / Continuing Ed.	1,062.92	1,750.00	1,500.00	1,500.00
Assoc. Dues and Memberships	225.00	800.00	800.00	800.00
Employment Contracts	3,695.00	1,950.00	1,875.00	1,950.00
Engineerin(Plats-Sub Review/Insp)	259.00	4,000.00	1,500.00	4,000.00
Office Supplies	1,268.61	1,500.00	1,750.00	1,850.00
Office Equip./ Furnishings	485.00	425.00	1,500.00	500.00
Advertising	1,748.15	1,800.00	3,850.00	3,800.00
Publications / Printing	1,092.14	2,100.00	2,700.00	2,500.00
Postage	1,775.00	2,000.00	1,350.00	1,350.00
Telephone	2,606.10	2,750.00	2,700.00	2,700.00
Computer Software/Support/Maint.	466.12	500.00	250.00	500.00
Professional Fees - filings	46.50	550.00	150.00	150.00
Mowing Contract	5,670.00	6,250.00	7,000.00	7,000.00
McDonough Co. GIS Center Contr.	31,230.00	24,985.00	24,985.00	28,700.00
Special Projects	-	1,500.00	-	1,000.00
Maint. of Licensed Vehicles	628.31	650.00	300.00	600.00
Maint. of Radios / Vehicular Equip.	-	-	-	-
Gasoline / Fuel	2,024.88	2,385.00	2,000.00	2,200.00
Transfer to Health Trust	61,558.89	65,320.00	65,320.00	67,735.00
General Operating Expenses	152.61	100.00	1,000.00	750.00
Capital Purchases	-	5,000.00	-	-
TOTAL EXPENSES \$	341,319.88	\$ 364,575.00	\$ 358,270.00	\$ 375,500.00

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

Bldg/Grnds/Fixed Equip.- This line item includes adding some new water line and five hydrants as well as a new garage door on the shop.

Capital Improvement Projects - An ADA compliant ramp is to be built (\$7,500)

Capital Equip. - Purchases this year includes replacement of two daily mowers and a utility mower with front end loader, (\$22,000) and a pick-up truck (\$26,000). Mowers are to be replaced every four 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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries - Regular \$	54,670.73	\$ 56,495.00	\$ 55,945.00	\$ 57,240.00
Salaries - Overtime	2,667.15	4,500.00	4,500.00	4,500.00
Salaries - Part time	45,761.04	69,300.00	69,300.00	69,300.00
Life / Unemployment Ins.	1,081.29	1,550.00	1,550.00	1,540.00
Deferred Compensation	504.34	500.00	500.00	520.00
Safety Equip / Uniform Exp.	434.29	1,000.00	1,800.00	1,000.00
Travel / Training / Continuing Ed.	-	350.00	-	-
Drug and Alcohol Testing	65.00	65.00	65.00	65.00
Assoc. Dues and Memberships	-	100.00	-	-
Office Supplies	264.10	200.00	200.00	250.00
Office Equipment/Furnishings	109.95	2,300.00	2,700.00	350.00
Advertising	200.00	100.00	200.00	200.00
Publications / Printing	384.57	450.00	400.00	400.00
Telephone	1,908.35	2,100.00	2,100.00	2,200.00
Utilities	3,113.46	3,750.00	3,750.00	4,000.00
Computer Software Support / Maint.	350.72	800.00	320.00	350.00
Professional Fees	9.00	-	-	-
Maint. of Licensed Vehicles	2,852.79	2,500.00	2,500.00	3,000.00
Maint. Radio/Vehicular Equip.	-	750.00	750.00	750.00
Gasoline / Fuel	8,557.81	10,000.00	10,000.00	11,000.00
Maint. of Movable Equip.	3,783.51	4,000.00	5,000.00	4,000.00
Hand Tools	3,423.45	4,000.00	4,000.00	3,000.00
Bldg/Grnds / Fixed Equip. Maint.	11,866.36	9,000.00	9,000.00	8,500.00
Transfer to Health Trust	15,450.57	16,395.00	16,395.00	17,000.00
General Operating Expense	1,050.00	1,700.00	1,500.00	1,500.00
Capital Improvement Projects	-	17,000.00	17,000.00	7,500.00
Capital Equipment	50,619.78	29,700.00	26,760.00	48,000.00
TOTAL EXPENSES \$	209,128.26	\$ 238,605.00	\$ 236,235.00	\$ 246,165.00

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	17,400.00	20,250.00	22,425.00	27,975.00
Stone Setting Fee	800.00	1,000.00	850.00	850.00
Cemetery Maintenance Fees	4,225.00	4,000.00	4,700.00	4,500.00
TOTAL REVENUE	5,025.00	5,000.00	5,550.00	5,350.00
ITEMS OF EXPENDITURE				
Stone Refurbishment	-	2,000.00	-	-
Professional Fees	-	-	-	-
General Operating Expense	-	-	-	-
TOTAL EXPENSES	-	2,000.00	-	-
PROJECTED ENDING BALANCE	22,425.00	23,250.00	27,975.00	33,325.00

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 11-12 Actual		FY 12-13 Budget		Re-estimated 12-13 Revenues
						FY 13-14 BUDGET
Salaries - Regular	\$	-	\$	-	\$	7,500.00
Life/Unemployment Ins.		-		-	-	75.00
Deferred Compensation		-		-	-	75.00
Assoc. Dues and Memberships		-		-	-	250.00
Travel /Training /Continuing Ed.		-		-	-	1,500.00
Office Supplies		-		-	-	150.00
Office Equipment/Furnishings		-		-	-	50.00
Telephone		-		-	-	240.00
Comp. Software/Support/Maint.		-		-	-	-
General Operating Expense		-		-	-	50.00
TOTAL EXPENSES	\$	-	\$	-	\$	9,890.00

FIRE DEPARTMENT

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

Travel / Training / Continuing Ed. - This line item has been increased to send new hires to the academy.

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.

Building Maint. There are plans to upgrade some of the lighting, purchase new box springs for staff beds, locks need to be replaced on the lockers and some concrete in front of the station needs replaced. The fire department has also contracted an alarm company to monitor station one and two. Windows will also be replaced (\$11,000).

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 11-12	FY 12-13	Re-estimated	FY 13-14	
	Actual	Budget	12-13 Revenues	BUDGET	
Salaries - Regular	\$ 1,139,736.26	\$ 1,160,220.00	\$ 1,155,000.00	\$ 1,199,565.00	
Salaries - Overtime	72,681.41	85,000.00	85,000.00	75,000.00	
Life / Unemployment Ins.	6,855.10	7,105.00	7,105.00	7,185.00	
Deferred Compensation	9,675.28	9,820.00	9,340.00	9,500.00	
Travel / Training / Continuing Ed.	4,195.55	20,000.00	18,000.00	16,000.00	
Assoc. Dues and Memberships	675.00	1,500.00	1,300.00	1,500.00	
Fire Prevention Education	1,066.45	2,000.00	2,000.00	2,500.00	
Office Supplies	296.90	1,200.00	1,000.00	1,000.00	
Office Equipment / Furnishings	2,081.79	1,500.00	1,500.00	1,500.00	
Publications / Printing	832.17	2,000.00	1,200.00	1,200.00	
Postage	266.89	600.00	300.00	300.00	
Telephone	3,987.25	4,000.00	4,200.00	4,200.00	
Utilities	14,887.82	18,500.00	16,000.00	18,500.00	
Computer Software/Support/Maint.	271.69	500.00	500.00	500.00	
Professional Fees	1,575.00	2,000.00	2,000.00	2,000.00	
Equipment Loan / Lease Pmts	1,129.32	1,500.00	1,200.00	1,500.00	
Maint. of Licensed Vehicles	25,142.04	31,000.00	30,000.00	30,000.00	
Maint. of Radios/Vehicular Equip.	3,069.94	2,500.00	2,500.00	2,500.00	
Gasoline / Fuel	11,333.08	12,980.00	13,000.00	14,500.00	
Maint. of Movable Equipment	9,894.84	10,000.00	10,000.00	10,000.00	
Hand Tools	956.56	800.00	600.00	600.00	
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00	
Hazardous Materials Response	2,450.00	6,000.00	6,000.00	6,000.00	
Bldg / Grnds / Fixed Equip. Maint.	8,408.70	7,000.00	9,000.00	14,500.00	
Blgd/Grnds/Train.Facility Maint.	724.70	1,000.00	1,000.00	1,000.00	
Transfer to Health Trust	263,616.39	277,680.00	272,150.00	287,945.00	
General Operating Expense	10,103.52	5,000.00	5,000.00	5,000.00	
Capital Equipment	34,884.35	-	-	-	
Capital Improvement Projects	-	17,500.00	16,100.00	11,000.00	
TOTAL EXPENSES	\$ 1,631,798.00	\$ 1,689,905.00	\$ 1,671,995.00	\$ 1,725,995.00	

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 new turnout gear and SCBA cylinders and packs.

Principal and Interest payments of \$54,600 are made annually on two fire trucks. This loan will have a balloon payment due in August of 2015 of approximately \$220,825.72, at which time a new loan agreement will need to be negotiated.

FIRE PROTECTION TAX FUND						
Account No. 240						
	FY 11-12		FY 12-13		Re-estimated	FY 13-14
	Actual		Budget		12-13 Revenues	BUDGET
PROJECTED BEGINNING \$	21,841.82	\$	32,130.82	\$	37,734.19	\$ 46,933.19
Property Taxes	59,777.52		59,800.00		59,020.00	59,800.00
Replacement Tax	10,203.64		10,365.00		10,225.00	10,225.00
Rural Fire Fees	16,976.00		16,265.00		16,920.00	16,920.00
Interest	30.21		50.00		35.00	35.00
FEMA Grant	-		31,000.00		-	-
Misc. Receipts	-		-		-	-
TOTAL REVENUES	86,987.37		117,480.00		86,200.00	86,980.00
ITEMS OF EXPENDITURE						
Safety Equip/Uniform Exp	17,095.00		20,000.00		23,000.00	20,000.00
Interest Expense - Fire Truck	13,656.45		12,165.00		12,635.00	10,655.00
Capital Outlay-Principal (Fire Truck)	40,343.55		41,835.00		41,366.00	43,345.00
FEMA Grant	-		31,000.00		-	-
FEMA Grant-match	-		3,100.00		-	-
General Operating Expense	-		-		-	-
TOTAL EXPENSES	71,095.00		108,100.00		77,001.00	74,000.00
PROJECTED ENDING \$ 37,734.19 \$ 41,510.82 \$ 46,933.19 \$ 59,913.19						

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.

Capital Equip. - \$46,000 is being requested for the purchase of two replacement squad cars.

POLICE PROTECTIVE TAX FUND					
Account No. 250					
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING \$	92,051.42	\$ 60,950.42	\$ 60,874.13	\$	65,194.13
Property Taxes	59,777.52	59,800.00	59,020.00		59,800.00
Replacement Tax	10,203.64	10,365.00	10,225.00		10,225.00
Interest	52.21	130.00	75.00		75.00
Misc. Receipts	18,847.00	-	-		-
TOTAL REVENUES	88,880.37	70,295.00	69,320.00		70,100.00
ITEMS OF EXPENDITURE					
Capital Equipment	95,452.66	46,000.00	45,000.00		46,000.00
Vehicle Maintenance	2,805.00	-	-		-
Maint. Of Radio/Veh Equipment	1,800.00	-	-		-
Maintenance of Moveable Equip	-	-	-		-
TOTAL EXPENSES	100,057.66	46,000.00	45,000.00		46,000.00
INTRA-FUND TRANSFERS OUT					
To Gen. Corp. (Bldg. Lea	20,000.00	20,000.00	20,000.00		20,000.00
PROJECTED ENDING BALANCE \$	60,874.13	\$ 65,245.42	\$ 65,194.13	\$	69,294.13

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 for the watch commander's room

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 (\$67,783) of the building lease payment has been abated. The building lease agreement extends through FY 2014-15.

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.

POLICE DEPARTMENT				
Account No. 100-145				
ITEMS OF EXPENDITURE	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries - Regular	\$1,602,219.16	\$1,659,875.00	\$1,620,150.00	\$1,695,635.00
Salaries - Overtime	262,067.51	255,000.00	263,000.00	268,000.00
Life / Unemployment Ins.	9,860.49	10,145.00	10,145.00	10,125.00
Deferred Compensation	8,217.81	8,200.00	9,220.00	10,100.00
Safety Equip / Uniform Exp	49,311.88	51,000.00	51,000.00	52,500.00
Travel/Training / Continuing Ed.	47,853.74	50,000.00	50,000.00	50,000.00
Assoc. Dues and Memberships	785.00	900.00	900.00	1,000.00
Office Supplies	2,919.91	4,000.00	3,500.00	4,000.00
Office Equipment / Furnishings	1,564.93	2,500.00	3,015.00	2,500.00
Advertisting	44.00	400.00	400.00	200.00
Publications / Printing	6,154.52	9,500.00	9,000.00	9,000.00
Postage	1,338.97	1,500.00	1,400.00	1,600.00
Telephone	13,092.24	13,200.00	14,000.00	14,100.00
Utilities	12,791.55	17,000.00	15,000.00	17,000.00
Computer Software/Support/Maint.	2,684.23	8,000.00	8,000.00	4,600.00
Mobile Data Computer Exp/Purch.	7,815.36	9,000.00	8,500.00	9,000.00
Professional Fees / Services	965.10	1,500.00	1,500.00	1,500.00
Equipment Loan / Lease Pmts.	4,309.96	4,500.00	4,500.00	4,500.00
Building Rent / Lease Payment	138,406.25	137,120.00	137,120.00	135,570.00
911 Comm Center Pmt.	250,808.98	276,515.00	281,400.00	290,000.00
Maint. of Licensed Vehicles	21,304.44	21,000.00	21,000.00	21,000.00
Maint. of Radios / Vehicular Equip.	17,568.26	17,000.00	17,000.00	17,000.00
Gasoline / Fuel	51,946.78	57,100.00	55,000.00	60,500.00
K-9 Unit Expenses	2,252.12	4,000.00	3,000.00	3,000.00
Firing Range	9,554.82	11,000.00	9,000.00	9,000.00
Bldg./Grounds Fixed Equip. Maint.	19,504.07	23,500.00	22,000.00	27,000.00
Tow Expense	25,519.45	25,000.00	25,000.00	26,000.00
Transfer to Health Trust	365,491.25	391,925.00	391,925.00	406,140.00
General Operating Expenses	3,375.65	3,500.00	3,500.00	3,600.00
Capital Equipment	-	15,000.00	-	-
Capital Improvements	45,549.55	-	-	-
TOTAL EXPENSES	\$2,985,277.98	\$3,088,880.00	\$3,039,175.00	\$3,154,170.00

SALES TAX - INFRASTRUCTURE

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

The City plans to budget \$500,000 for un-named projects the next three years, in anticipation of starting work on the Adams Street Project in FY 15-16 and the Downtown project in FY 16-17.

\$130,000 is budgeted for the purchase of materials used for street improvements

\$500,000 is budgeted for various infrastructure street projects.

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 replacement project for the city at an estimated cost of \$441,165. The city's share is estimated to be \$35,484.

This fund has an outstanding loan to the Water Fund in the amount of \$139,000, made in FY 10-11, to cover the city's match on the NE Water Grant.

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	1,270,331.09	\$ 1,098,630.09	\$ 1,167,938.53	\$ (296,321.47)
Sales Tax Referendum	1,467,971.47	1,800,000.00	1,860,000.00	1,887,900.00
Interest	609.00	1,000.00	1,000.00	1,000.00
Misc Receipts	5,380.73	100.00	100.00	100.00
TOTAL REVENUES	1,473,961.20	1,801,100.00	1,861,100.00	1,889,000.00
ITEMS OF EXPENDITURE				
Part-time Salaries	2,761.13	-	-	-
Advertising	44.00	-	235.00	230.00
Professional Fees	32.00	-	1,950.00	4,000.00
Concrete	30,240.51	35,000.00	32,000.00	35,000.00
Asphalt	5,599.80	15,000.00	6,100.00	15,000.00
Emulsion Oil	15,801.13	30,000.00	33,000.00	35,000.00
Sand / Rock	10,824.26	15,000.00	18,900.00	20,000.00
Pipe/Culverts/Grates/Inlets/Manholes	15,217.40	25,000.00	25,000.00	25,000.00
Street Striping / Paint	10,541.85	8,000.00	13,000.00	12,000.00
Street Crack Sealing	199,520.00	-	-	-
Street Micro-Surfacing	-	-	-	-
Sidewalk Replace Program- shared	87.50	5,000.00	1,320.00	10,000.00
Storm Sewers	10,707.50	-	-	-
Traffic Signal Replacement	-	-	-	35,500.00
Infrastructure Street Projects	19,248.82	-	10,000.00	500,000.00
Wigwam Hollow Br. - Land Acqu	-	25,000.00	10,200.00	14,800.00
Construction - Ward Street Ph I	20,853.73	-	137,700.00	-
Construction - Ward Street Ph II	2,419.00	-	307,100.00	-
Construction - Charles Street	46,838.40	450,000.00	456,535.00	-
Resurfacing - W University/Western	-	-	-	-
University Drive Improvements	1,124,597.37	40,000.00	25,575.00	31,825.00
American Legion Parking Lot	-	140,000.00	138,660.00	-
Summit Street	10,845.55	20,000.00	91,670.00	-
Madison Street Extension	-	30,000.00	25,185.00	-
W. Carroll Street Reconstr/Overlay	-	160,000.00	135,000.00	-
Full Depth Recycle and Overlay	-	1,250,000.00	1,250,000.00	-
General Operating Expense	173.81	-	-	-
Infrastructure Bond/Int Pymts	-	-	405,230.00	557,730.00
To Bond Reserve	-	-	151,000.00	-
Loan to Water Fund (NE Wtr. Main)	-	-	-	-
TOTAL EXPENSES	1,526,353.76	2,248,000.00	3,275,360.00	1,296,085.00
TRANSFERS OUT				
To Storm Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00
To Street Fund	-	8,335.00	-	-
TOTAL TRANSFERS O	50,000.00	58,335.00	50,000.00	50,000.00
PROJECTED ENDING BALANCE \$	1,167,938.53	\$ 593,395.09	\$ (296,321.47)	\$ 246,593.53

GARBAGE COLLECTION / DISPOSAL FUND

The City's current contract for solid waste collection/disposal and recycling services runs October 1, 2007 through September 30, 2014. This city will see a 2.03% 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 \$43,595.50 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$25,000 to the Operations Dept. to help off set part of the Public Works' salaries related to the yard waste site. There will be no transfer to the IT fund this year.

The garbage rate will increased to \$18.00 per month. (\$.50 increase)

GARBAGE COLLECTION/DISPOSAL FUND				
Account No. 210				
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	80,152.05	\$ 55,294.05	44,601.77	\$ 40,936.77
Replacement Taxes	27,064.02	27,500.00	27,125.00	27,125.00
Interest	78.00	100.00	75.00	75.00
Yard Waste Stickers, Resale	3,163.63	4,000.00	2,000.00	2,500.00
Misc. Receipts	4,879.80	500.00	3,200.00	3,000.00
Monthly Fees	850,742.45	875,200.00	872,000.00	897,530.00
TOTAL REVENUES	885,927.90	907,300.00	904,400.00	930,230.00
ITEMS OF EXPENDITURE				
Part-time Salaries	10,605.16	11,400.00	11,000.00	11,500.00
FICA	811.33	875.00	850.00	875.00
Employee Insurance	170.64	200.00	160.00	175.00
Telephone	267.63	300.00	275.00	275.00
Contracts - Garbage Collection	554,494.00	568,565.00	568,200.00	583,615.00
Recycling	179,474.30	184,015.00	184,130.00	188,925.00
Yard Waste-"No Sticker"	46,436.96	33,505.00	33,505.00	34,185.00
Contr. To WIRC-paint/elec recycling	7,500.00	7,500.00	7,500.00	7,500.00
Maint of Moveable Equip	19,740.12	20,000.00	15,000.00	18,000.00
Yard Waste Stickers, Purchase	4,150.00	4,750.00	750.00	3,000.00
Yard Waste Center Operations	17,006.49	18,000.00	19,000.00	19,000.00
Bldg/Grnd/Fixed Equip Maint.	12.99	500.00	500.00	500.00
General Operating Expense	5,010.56	200.00	2,650.00	2,650.00
TOTAL EXPENSES	845,680.18	849,810.00	843,520.00	870,200.00
INTRA-FUND TRANSFERS OUT				
To IT Fund	-	-	-	-
To Operations Dept.-Salaries PW	25,000.00	25,000.00	25,000.00	25,000.00
To Operations Dept.-Materials	13,000.00	-	-	-
To General Corp.-Admin. B.O.	37,798.00	39,545.00	39,545.00	43,595.50
TOTAL TRANSFERS OUT	75,798.00	64,545.00	64,545.00	68,595.50
PROJECTED ENDING BALANCE \$	44,601.77	\$ 48,239.05	\$ 40,936.77	\$ 32,371.27

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;

\$25,000 from the garbage fund to help off set salaries related to the yard waste site

\$525,000 from the motor fuel tax fund for labor, equipment and materials for street activities

\$53,555 from the sewer fund to defray part of the costs of the Public Works' director and secretary's salary and benefits.

\$527,845 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, benefits and IMRF who were transferred from water distribution to street operations.

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

OPERATIONS DIVISION REVENUES					
Account No. 200					
REVENUES	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET	
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	
Replacement Taxes	\$ 13,532.01	\$ 13,745.00	\$ 13,560.00	\$ 13,560.00	
Telecommunications Taxes	408,427.47	420,000.00	415,000.00	410,000.00	
Grants -Trees	33,272.37	-	-	9,750.00	
State Highway Maint.	3,339.75	3,290.00	3,290.00	3,300.00	
Sale of Materials	-	100.00	200.00	100.00	
Sale of Fuel-outside vendors	655,964.62	796,220.00	685,000.00	417,480.00	
Sale of Fuel-internal usage	144,724.78	172,025.00	173,530.00	187,283.00	
Street Sweeping-outside vendors	-	5,000.00	2,000.00	-	
Misc. Receipts	12,955.31	5,000.00	6,000.00	5,000.00	
SUBTOTAL	1,272,216.31	1,415,380.00	1,298,580.00	1,046,473.00	
INTRA-FUND TRANSFERS IN					
From General Corp.	-	302,215.00	145,770.00	41,260.00	
From Garbage Fund	38,000.00	25,000.00	25,000.00	25,000.00	
From Sales Tax Infrastructure	-	8,335.00	-	-	
TRANSFERS IN					
From MFT	450,000.00	450,000.00	450,000.00	525,000.00	
From Water Revenue Funds	59,100.00	487,200.00	473,215.00	527,845.00	
From Sewer Revenue Funds	59,100.00	113,650.00	98,165.00	53,555.00	
INTRA FUND TRANSFERS OUT					
To General Fund	179,285.34	-	-	-	
TOTAL REVENUES / EXPENDITURES	\$ 1,699,130.97	\$ 2,801,780.00	\$ 2,490,730.00	\$ 2,219,133.00	

OPERATIONS DIVISION

The Operation 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 - This line item has been increased in order to paint numerous poles to prevent deterioration. Six new lights have also been added at the Public Transportation transfer facility.

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 - This line has been decreased this year due to the Transportation Maintenance Facility opening and they will have their own fuel tanks for Go West. A 10% increase in all fuel costs has been factored in this year.

Capital Equipment - This line item includes the purchase of a two-ton truck w/plow and spreader (\$150,000), a backhoe (\$75,000 with trade) and a heavy duty trailer for the skid loader (\$6,500).

OPERATIONS DIVISION EXPENDITURES				
Account No. 200				
ITEMS OF EXPENDITURE	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
Salaries - Regular \$	327,916.57	\$ 768,840.00	\$ 655,000.00	\$ 685,360.00
Salaries - Overtime	4,807.37	26,500.00	26,500.00	30,000.00
Salaries-OT St.Sweeping Pvt/Reimb	-	600.00	600.00	600.00
Salaries - Part time	19,813.52	26,600.00	22,000.00	27,000.00
Life / Unemployment Ins.	2,909.93	7,245.00	6,000.00	6,200.00
Deferred Compensation	1,257.53	2,500.00	4,010.00	4,300.00
Safety Equip / Uniform Exp.	4,230.63	5,500.00	6,500.00	7,000.00
Safety Equip / Uniform Exp.-Distrib	-	1,000.00	1,000.00	1,000.00
Travel /Training / Continuing Ed.	5,147.57	4,000.00	4,000.00	5,500.00
Travel/Training/ Continuing Ed.-Distrib	-	2,000.00	2,000.00	2,000.00
Drug and Alcohol Testing	455.00	700.00	915.00	1,000.00
Assoc. Dues and Memberships	769.00	1,200.00	1,000.00	1,000.00
Assoc. Dues and Memberships-Distrib	-	200.00	200.00	200.00
Engineering-Incidental	780.25	1,000.00	1,000.00	1,000.00
Office Supplies	620.75	2,000.00	1,000.00	1,000.00
Office Equipment / Furnishings	1,314.46	500.00	500.00	500.00
Advertising	889.25	1,000.00	500.00	500.00
Publications / Printing	103.87	350.00	350.00	350.00
Postage	297.97	450.00	400.00	400.00
Telephone	5,194.16	6,000.00	5,000.00	5,500.00
Utilities	10,399.42	14,000.00	12,000.00	12,000.00
Computer Software / Support / Maint.	350.72	1,200.00	500.00	500.00
Professional Fees	715.50	1,000.00	2,500.00	1,100.00
Street Lighting	82,197.16	96,000.00	97,000.00	100,000.00
Weed and Mosquito Spray	11,625.82	14,000.00	2,000.00	8,600.00
Equipment Loan/Lease Pymts	1,304.09	1,300.00	1,500.00	1,500.00
Vehicle Maintenance	25,605.78	40,000.00	20,000.00	25,000.00
Vehicle Maintenance-Distribution	-	7,500.00	6,000.00	6,000.00
Maint. Radios/Vehicular Equipment	4,509.36	3,500.00	4,000.00	3,500.00
Gasoline / Fuel - Bulk Purchase	846,039.11	962,100.00	813,200.00	590,370.00
Gasoline / Fuel - Dept Use	43,401.01	53,415.00	45,000.00	49,500.00
Gasoline / Fuel - Distribution	-	19,865.00	25,530.00	28,083.00
Maint.of Movable Equip.	17,238.01	35,000.00	25,000.00	25,000.00
Maint.of Movable Equip.-Distrib	-	7,000.00	5,000.00	5,000.00
Hand Tools / Small Equip	6,233.27	6,000.00	6,000.00	6,000.00
Hand Tools / Small Equip.-Distrib	-	5,000.00	5,000.00	5,000.00
Street / Bridge/Stm Swr Maint.	8,014.74	15,000.00	20,000.00	20,000.00
Traffic Control Signage- Hardware	11,385.64	12,000.00	14,500.00	15,000.00
Tree Planting, Care/Maint./ Forester	13,000.00	13,000.00	10,000.00	10,000.00
Trees Forever Grant Exp.	3,000.00	-	-	-
Tree Inventory Grant	-	-	3,500.00	3,500.00
Bldg / Grnds / Fixed Equip. Maint.	16,354.49	15,000.00	15,000.00	15,000.00
Heating System Replacement	40,768.10	-	-	-
Lighting Grant	7,566.57	-	-	-
Transfer to Health Trust	84,993.17	215,715.00	195,155.00	211,570.00
General Operating Expense	11,479.38	15,000.00	14,000.00	15,000.00
General Operating Exp.-Undergrnd	-	45,000.00	60,000.00	50,000.00
Capital Improvements	-	-	-	-
Capital Equipment	65,473.00	346,000.00	349,870.00	231,500.00
TOTAL EXPENSES	1,688,162.17	2,801,780.00	2,490,730.00	2,219,133.00
PROJECTED ENDING BALANCE \$	10,968.80	-	-	-

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.

Professional Fees- For the possible preliminary engineering on a downtown redevelopment project.

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 Sidewalk Replace- The city plans to widen the downtown sidewalks and repair the center medians.

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.

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	410,980.64	\$ 173,667.64	\$ 193,584.39	\$ 96,449.39
TIF Property Tax Increment	195,211.41	195,000.00	189,575.00	190,000.00
Interest	319.56	500.00	500.00	450.00
Historic Preservation Grant	15,787.18	4,500.00	6,500.00	3,500.00
West Central ILL Arts Center Repay	10,000.08	10,000.00	10,000.00	10,000.00
Misc Receipts	1,170.00	4,200.00	4,335.00	2,615.00
TOTAL REVENUES	222,488.23	214,200.00	210,910.00	206,565.00
ITEMS OF EXPENDITURE				
Part Time Salaries	11,399.21	14,230.00	13,000.00	14,570.00
Life/Unemployment Insurance	181.67	237.00	225.00	235.00
Professional Services Contract	30,000.00	30,000.00	30,000.00	30,000.00
Engineering	-	1,500.00	-	1,000.00
Advertising / Marketing	7,314.10	4,200.00	4,200.00	4,200.00
Downtown Beautification	4,271.13	4,700.00	7,800.00	4,500.00
Postage	80.00	200.00	100.00	150.00
Telephone	-	-	-	-
Professional Fees	-	50,000.00	-	-
Travel / Training / Continuing Ed.	1,680.49	4,000.00	3,000.00	3,000.00
Professional Dues	1,071.00	1,025.00	1,025.00	1,075.00
Dwnth Sidewalk/Curb Repair/Replace	-	50,000.00	25,000.00	10,000.00
Land Acquisition/Demo	-	10,000.00	14,400.00	15,000.00
Facade Program	26,550.00	50,000.00	53,465.00	50,000.00
Bldgs / Grnds / Fixed Equip. Maint.	596.88	4,500.00	3,750.00	3,750.00
Heritage Days Banners	-	-	-	10,000.00
General Operating Expense	-	-	-	-
Historic Preservation Grant Match	-	300.00	300.00	-
Historic District Study	5,280.00	8,500.00	10,000.00	-
Loan Disbursement	-	-	-	-
Surplus Tax Payment - Reserve	80,460.00	81,000.00	81,780.00	83,500.00
TOTAL EXPENSES	168,884.48	314,392.00	248,045.00	230,980.00
INTRA-FUND TRANSFERS OUT				
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00
To West Side TIF	261,000.00	10,000.00	-	-
To Downtown Revitalization	-	-	50,000.00	-
TOTAL TRANSFERS OUT	271,000.00	20,000.00	60,000.00	10,000.00
PROJECTED ENDING BALANCE \$	193,584.39	\$ 53,475.64	\$ 96,449.39	\$ 62,034.39

WEST SIDE TIF

This TIF was created in December, 2009.

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

Lamoine Hotel Project - These monies may be used to purchase the Lamoine Hotel and expenses associated with the stabilization of the structure.

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET		
PROJECTED BEGINNING BALANCE	\$	235,045.26	\$	325,628.26	\$	325,670.82	\$	244,478.82
TIF Property Tax Increment		34,953.40		35,000.00		37,375.00		37,500.00
Interest		28.43		-		25.00		25.00
Misc Receipts		-		-		-		-
								-
TOTAL REVENUES		34,981.83		35,000.00		37,400.00		37,525.00
INTRA-FUND TRANSFERS IN		-		-		-		-
From Dwntrn TIF		261,000.00		10,000.00		-		-
TOTAL TRANSFERS IN		261,000.00		10,000.00		-		-
ITEMS OF EXPENDITURE								
Consulting / Professional Fees		38,998.50		10,000.00		2,500.00		2,500.00
Training/Cont Education		300.00		-		-		-
Utilities		709.68		600.00		650.00		650.00
Construction Costs		-		-		-		-
Fix or Flatten Properties		-		10,000.00		6,000.00		15,000.00
Land Acquisition/Demo		47,963.72		87,000.00		70,447.00		-
Bldgs / Grnds / Fixed Equip. Maint.		6,821.27		7,500.00		6,750.00		7,000.00
Chandler Park Electrical		110,563.10		35,000.00		28,995.00		-
Chandler Park Misc		-		5,000.00		1,500.00		1,500.00
Chandler Park Sign		-		-		-		-
Adams Street Improvements		-		-		-		-
Lamoine Hotel Project		-		200,000.00		-		200,000.00
General Operating		-		-		-		-
Surplus Tax Payments		-		1,750.00		1,750.00		2,000.00
TOTAL EXPENSES		205,356.27		356,850.00		118,592.00		228,650.00
PROJECTED ENDING BALANCE	\$	325,670.82	\$	13,778.26	\$	244,478.82	\$	53,353.82

DOWNTOWN DEVELOPMENT FUND

The City, in cooperation with the Macomb Downtown Development Corporation, operates a downtown revolving loan program. This program provides low interest loans to individuals and businesses for the purpose of upgrading downtown buildings, facades and working capital. These loans are repaid with interest and the monies are loaned to other businesses. The original funding came from HUD grants.

The County will be restoring the Courthouse bell tower this year an estimated cost of \$105,000. They have secured a grant for \$30,000 leaving \$75,000 to be raised by local funds. The city has agreed to contribute \$35,000 towards this project.

DOWNTOWN DEVELOPMENT FUND				
Account No. 320				
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	219,059.91	\$ 100,004.91	\$99,585.55	\$95,830.55
Interest on fund balance	158.00	200.00	150.00	150.00
Interest on Loans	2,253.58	1,865.00	1,660.00	1,920.00
Loan Principal Repayments	26,099.06	18,000.00	14,500.00	13,620.00
TOTAL REVENUES	28,510.64	20,065.00	16,310.00	15,690.00
ITEMS OF EXPENDITURE				
Professional Fees	-	-	-	-
Courthouse Bell Tower	-	-	-	35,000.00
Facade Improv-Lamoine Hotel	-	-	-	-
Loan Disbursements	20,000.00	-	-	-
TRANSFERS OUT				
To Community Development	127,985.00	20,065.00	20,065.00	-
TOTAL EXPENSES	147,985.00	20,065.00	20,065.00	35,000.00
PROJECTED ENDING BALANCE	\$99,585.55	\$100,004.91	\$95,830.55	\$76,520.55

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	380,578.54	\$ 359,468.54	\$401,408.17	\$ 72,948.17
Interest on Fund Balance	280.69	400.00	275.00	275.00
Interest on Loans	8,644.95	6,275.00	5,700.00	6,295.00
Loan Principal Repayments	49,438.99	26,890.00	43,565.00	19,380.00
TOTAL REVENUES	58,364.63	33,565.00	49,540.00	25,950.00
ITEMS OF EXPENDITURE				
Misc. Expenses	-	-	-	-
Project Scotch	7,500.00	-	-	-
E. Jackson St. Loan (Spencer)	-	75,000.00	75,000.00	-
Loan Disbursements	30,000.00	-	-	-
Professional Fees	35.00	-	-	-
SUB-TOTAL EXPENDITURES	37,535.00	75,000.00	75,000.00	-
TRANSFERS OUT				
To Special Project Fund -Scotch	-	303,000.00	303,000.00	-
TOTAL EXPENDITURES	37,535.00	378,000.00	378,000.00	-
PROJECTED ENDING BALANCE	\$401,408.17	\$15,033.54	\$72,948.17	\$98,898.17

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 \$178,390 for FY13-14.

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 MACDDC 10% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$22,580, for FY 13-14.

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	23,736.52	\$ 27,851.52	\$ 32,857.11	\$	35,562.11
Hotel/Motel Bed Tax	224,028.59	219,000.00	222,000.00		223,000.00
Interest	27.00	50.00	25.00		25.00
TOTAL REVENUES	224,055.59	219,050.00	222,025.00		223,025.00
ITEMS OF EXPENDITURE					
MACVB Payments	170,635.00	173,195.00	173,195.00		178,390.00
MACDDC Payments	21,600.00	21,900.00	21,925.00		22,580.00
Community Projects	800.00	-	-		2,000.00
Golf Tournament	-	-	2,000.00		1,000.00
Heritage Days	-	10,000.00	-		10,000.00
TOTAL EXPENSES	193,035.00	205,095.00	197,120.00		213,970.00
INTRA FUND TRANSFERS OUT					
To General Corporate Fund	21,900.00	21,900.00	22,200.00		22,300.00
PROJECTED ENDING BALANCE \$	32,857.11	\$ 19,906.52	\$ 35,562.11	\$	22,317.11

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 15.57%, which is a 6.2% 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.

The city's IMRF rate had been on the rise for the past several years, with it leveling out this year. Rates since 2008 are shown below.

2008 IMRF Rate:	11.72%	2011 IMRF Rate:	17.03%
2009 IMRF Rate:	11.89%	2012 IMRF Rate:	16.60%
2010 IMRF Rate:	17.10%	2013 IMRF Rate:	15.57%

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	129,758.51	\$ 144,458.51	\$ 154,750.03	\$ 175,455.03
Property Taxes - IMRF	244,055.78	264,400.00	260,180.00	290,000.00
Property Taxes - FICA	156,946.01	170,700.00	167,980.00	195,000.00
Interest	195.23	300.00	200.00	200.00
Replacement Prop. Taxes	14,815.00	14,815.00	14,815.00	14,815.00
SUB-TOTAL REVENUES	416,012.02	450,215.00	443,175.00	500,015.00
TRANSFERS IN				
From Water Fund	-	55,530.00	55,530.00	-
TOTAL REVENUES	416,012.02	505,745.00	498,705.00	500,015.00
ITEMS OF EXPENDITURE				
City's FICA	148,487.72	201,820.00	178,000.00	196,000.00
City's IMRF	242,532.78	332,010.00	300,000.00	295,000.00
TOTAL EXPENSES	391,020.50	533,830.00	478,000.00	491,000.00
PROJECTED ENDING BALANCE \$	154,750.03	\$ 116,373.51	\$ 175,455.03	\$ 184,470.03

INFORMATIONAL TECHNOLOGY FUND

The city shares custody of a computer specialist with the county equally. This is a county employee, with the city providing office space.

Due to budgetary constraints, there will be no transfers from the general fund, water, sewer and garbage funds this year.

This fund will not only be used for expenses related to a computer technician, but also computer equipment for several city departments.

Computer Hardware - \$3,000 is budgeted for three new computers in the Business Office, \$2,200 for two new computers in the Community Development Office, \$3,900 for three computers and a colored printer in the Police Department.

Computer Software - \$1,000 is being budgeted to update the GIS software

INFORMATIONAL TECHNOLOGY FUND (IT)								
Account No. 460								
REVENUES		FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET		
PROJECTED BEGINNING BALANCE	\$	183,968.02	\$	135,493.02	\$	136,737.65	\$	89,102.65
INTRA-FUND TRANSFERS IN								
From Gen. Corp. Fund		-		-		-		-
From Garbage Fund		-		-		-		-
Misc Receipts		595.92		750.00		475.00		450.00
TRANSFERS IN								
From Water Fund		-		-		-		-
From Sewer Fund		-		-		-		-
TOTAL REVENUES		595.92		750.00		475.00		450.00
ITEMS OF EXPENDITURE								
Salaries / Benefits		28,086.39		29,300.00		29,240.00		30,120.00
Computer Hardware		9,700.67		19,800.00		13,700.00		9,400.00
Computer Software		795.11		1,000.00		1,670.00		1,000.00
GIS - Low Flight Photos / Equipment		-		3,500.00		3,500.00		-
General Operating Exp		371.60		500.00		-		300.00
Capital Outlay		8,872.52		-		-		-
TOTAL EXPENDITURES		47,826.29		54,100.00		48,110.00		40,820.00
PROJECTED ENDING BALANCE	\$	136,737.65	\$	82,143.02	\$	89,102.65	\$	48,732.65

WATER FUND

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

\$2,484,120 to the Water O & M Fund to meet Water Department operating expenses

\$433,415 to the Water Bond and Interest Fund to meet debt service obligations

There will be no transfer to the IT Fund this year.

\$283,742 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.

\$70,705 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$527,845 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, benefits and IMRF, who were transferred from water distribution to street operations.

The Water Fund has an outstanding debt to the Sales Tax Infrastructure Fund, \$139,000, for a loan in FY 10-11 to cover the city's match on the NE Water Grant.

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

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

WATER FUND REVENUES					
Account No. 500					
REVENUES	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 1,296,472.84	\$ 682,151.84	\$ 822,344.26	\$	589,684.26
Interest	1,768.25	1,300.00	1,150.00		1,000.00
Colchester Wtr Project Reimb	2,310.20	2,310.00	2,310.00		2,310.00
CDAP Water Grant-Wtr Main Constr	-	315,750.00	315,750.00		
Lighting Grant	-	-	1,375.00		-
Rev Bond Proceeds -THM Improv	35,822.00	-	-		-
Loan From Sales Tax Fund	-	-	-		-
User Fee Collections	3,375,609.27	3,546,000.00	3,600,000.00		3,708,000.00
Service Fees	8,040.40	7,000.00	4,000.00		5,000.00
Meter Maint/Repair Fees	104,529.39	104,000.00	97,000.00		82,500.00
Other Receipts	146,554.36	100,000.00	153,425.00		100,000.00
TOTAL REVENUES	3,674,633.87	4,076,360.00	4,175,010.00		3,898,810.00
TRANSFERS IN					
From Sewer Revenue Funds	60,000.00	75,000.00	100,000.00		100,000.00
From Water Deposits/Refunds	116.43	400.00	275.00		250.00
TOTAL BUDGETED REVENUES	3,734,750.30	4,151,760.00	4,275,285.00		3,999,060.00
INTRA FUND TRANSFERS OUT					
To Water O & M	3,338,223.38	3,066,795.00	3,161,535.00		2,484,120.00
To Bond and Interest Fund	402,000.00	434,260.00	434,260.00		433,415.00
To Water Sick and Vacation	-	-	-		-
To Water Depreciation	-	-	-		-
TRANSFERS OUT					
To Gen. Corp.	331,270.50	326,679.50	326,680.00		2,837,425.25
To IMRF	-	55,530.00	55,530.00		-
To IT Fund	-	-	-		-
To Insur. and Tort Judgments	78,285.00	56,725.00	56,725.00		70,705.00
To Operations Division	59,100.00	487,200.00	473,215.00		527,845.00
To Dwntrn Revitalization Fund	-	-	-		-
TOTAL TRANSFERS OUT	4,208,878.88	4,427,189.50	4,507,945.00		3,799,827.25
PROJECTED ENDING BALANCE	\$ 822,344.26	\$ 406,722.34	\$ 589,684.26	\$	788,917.01

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) and the membrane filtration system (\$25,000).

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 - This line item may be used to put new fish in the lake to get rid of the shad (\$5000) and build an ADA compliant concrete camping pad. (\$2500).

Capital Equipment - There are no capital equipment purchases planned this year.

Capital Improvement Projects- This includes (\$45,000) for a R/O well pump, (\$25,000) for the plant's steel roof repairs and (\$100,200) for the replacement of two de-stratifiers.

In FY 2013-14, the city plans to spend \$416,000 on water system distribution improvements. (W. Adams and N. Ward)

WATER OPERATIONS AND MAINTENANCE FUND					
Account No. 505					
		FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
INTRA FUND TRANSFERS IN					
From Water Revenue Funds	\$	3,338,223.38	\$ 3,066,795.00	\$ 3,161,535.00	\$ 2,484,120.00
ITEMS OF EXPENDITURE					
Salaries - Regular--Treatment	\$	255,773.60	\$ 276,750.00	274,000.00	\$ 286,345.00
Salaries - Regular--Distribution		263,195.87	-		
Salaries - Overtime-Treatment		33,693.86	33,500.00	33,500.00	33,500.00
Salaries - Overtime-Distribution		12,405.66	-	-	
Salaries - Part time- Treatment		5,415.88	9,000.00	9,000.00	9,000.00
IMRF		96,098.95	59,085.00	51,000.00	49,960.00
FICA		41,973.66	27,230.00	23,000.00	25,105.00
Life / Unemployment Ins.		4,730.47	2,530.00	2,530.00	2,750.00
Deferred Compensation		2,686.70	1,200.00	550.00	555.00
Safety Equip/Uniform Exp-Treat		4,276.88	5,000.00	6,000.00	5,000.00
Safety Equip/Uniform Exp-Distrib		600.00	-	-	-
Travel/Training/Cont Ed-Treat		922.90	5,000.00	3,000.00	3,000.00
Travel/Training/Continuing Ed-Distrib		77.63	-	-	
Drug and Alcohol Testing		910.00	1,000.00	500.00	500.00
Assoc. Dues and Memberships		613.00	1,000.00	1,000.00	1,000.00
Engineering-Incidental		8,026.00	10,000.00	10,000.00	15,000.00
Office Supplies		2,131.17	4,000.00	2,000.00	2,000.00
Office Equipment / Furnishings		5,608.82	5,000.00	5,000.00	3,000.00
Advertising		849.50	1,500.00	1,000.00	1,000.00
Publications / Printing		2,958.09	1,500.00	4,000.00	5,000.00
Postage		2,416.19	1,500.00	1,000.00	2,000.00
Telephone		4,870.01	5,000.00	5,000.00	5,000.00
Utilities		156,298.61	200,000.00	200,000.00	200,000.00
Computer Softwar /Support/Maint.		2,731.50	10,000.00	10,000.00	5,000.00

Professional Fees	8,036.00	5,000.00	5,000.00	35,000.00
Equipment Loan/Lease	-	-	500.00	1,000.00

ITEMS OF EXPENDITURE

Macomb Park District Support	89,952.73	100,000.00	100,000.00	100,000.00
Spring Lake Water Shed Grant	20,000.00	-	-	-
Dam Inspection/Repair	-	5,000.00	5,000.00	5,000.00
Meter Upgrade / Repair / Supply	149,981.91	150,000.00	200,000.00	200,000.00
Maint. of Licensed Vehicles-Treat	1,116.82	2,000.00	2,000.00	2,000.00
Maint. of Licensed Vehicles-Distrib	4,397.36	-	-	-
Maint. of Radio / Vehicular Equip.	900.98	1,000.00	1,000.00	1,000.00
Gasoline / Fuel-Treatment	3,122.78	5,000.00	5,000.00	5,500.00
Gasoline / Fuel-Distribution	18,255.80	-	-	-
JULIE Expense	4,450.97	2,500.00	6,750.00	5,000.00
Maint. of Movable Equipment-Treat	1,730.61	5,000.00	5,000.00	2,500.00
Maint. of Movable Equipment-Distr	3,527.21	-	-	-
Hand Tools-Small Equip-Treat	4,985.76	6,000.00	5,000.00	5,000.00
Hand Tools-Small Equip-Distr	4,334.42	-	-	-
Chemicals	373,797.06	325,000.00	290,000.00	290,000.00
Chemical Equipment/Repairs	-	-	60,000.00	60,000.00
Lab Tests and Equipment	39,658.27	35,000.00	50,000.00	60,000.00
Sludge Disposal	58,663.27	60,000.00	135,000.00	135,000.00
Bldg/Grnds/Fixed Equip-Treat	140,446.57	140,000.00	150,000.00	125,000.00
Bldg/Grnds/Fixed Equip.-Distr	4,736.12	-	-	-
Transfer to Health Trust	178,200.49	81,500.00	90,845.00	93,105.00
Lighting Grant	6,137.38	-	-	-
Low Press Mem System-Constr/Eng	541,071.60	300,000.00	328,975.00	-
THM's Constr/Eng	56,466.61	-	-	-
Greenleaf Filtration System	-	100,000.00	-	100,000.00
Construction-Water Mains	222,801.65	400,000.00	421,000.00	416,600.00
NW Water Main 12-13	-	-	32,435.00	-
Water Tower Painting	6,850.00	314,000.00	316,650.00	-
Charles Street Water Main	194,277.00	-	-	-
Springlake Capital Improvements	458.00	20,000.00	5,000.00	7,500.00
General Operating Expense	8,542.86	15,000.00	8,000.00	10,000.00
General Operating -Underground	43,679.20	-	-	-
Capital Equipment	238,379.00	120,000.00	105,800.00	-
Capital Improvements	-	215,000.00	190,500.00	170,200.00
TOTAL EXPENSES	3,338,223.38	3,066,795.00	3,161,535.00	2,484,120.00

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

WATER BOND AND INTEREST FUND						
Account No. 520						
REVENUES		FY 11-12		FY 12-13	Re-estimated	FY 13-14
		Actual		Budget	12-13 Revenues	BUDGET
PROJECTED BEGINNING BALANCE	\$	77,045.83	\$	76,135.83	\$ 125,210.02	\$ 26,512.99
INTRA FUND TRANSFERS IN						
From Water Surplus Funds		402,000.00		434,260.00	402,000.00	433,440.00
TOTAL REVENUES		402,000.00		434,260.00	402,000.00	433,440.00
ITEMS OF EXPENDITURE						
Trust Manangement Fees		910.42		910.00	910.00	910.00
Series 2008-A Bonds		270,967.50		270,343.00	270,343.00	269,495.00
IEPA - RO Loan		65,528.30		131,057.00	196,584.90	131,060.00
THM Loan		16,429.59		32,860.00	32,859.13	32,860.00
TOTAL EXPENSES		353,835.81		435,170.00	500,697.03	434,325.00
INTRA FUND TRANSFERS OUT		-		-	-	-
PROJECTED ENDING BALANCE	\$	125,210.02	\$	75,225.83	\$ 26,512.99	\$ 25,627.99

WATER BOND AND INTEREST RESERVE						
Account No. 525						
		FY 11-12		FY 12-13	Re-estimated	FY 13-14
		Actual		Budget	12-13 Revenues	BUDGET
PROJECTED BEGINNING BALANCE	\$	131,999.93	\$	131,999.93	\$ 131,999.93	\$ 131,999.93
REVENUES						
Interest	\$	-	\$	-	\$ -	\$ -
TOTAL REVENUES		-		-	-	-
INTRA FUND TRANSFERS OUT						
To Water Fund		-		-	-	-
TOTAL EXPENSES		-		-	-	-
PROJECTED ENDING BALANCE	\$	131,999.93	\$	131,999.93	\$ 131,999.93	\$ 131,999.93

WATER SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves associated with the accrued sick and vacation pay owed to employees in the Water Department. The monies are paid when: 1) an employee is on extended sick leave or 2) an employee uses his accrued leave at retirement.

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 11-12		FY 12-13		Re-estimated
		Actual		Budget		12-13 Revenues
						FY 13-14
						BUDGET
PROJECTED BEGINNING BALANCE	\$	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

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 11-12		FY 12-13		Re-estimated
		Actual		Budget		12-13 Revenues
						FY 13-14
						BUDGET
PROJECTED BEGINNING BALANCE	\$	154,010.00	\$	154,010.00	\$	154,010.00
INTRA FUND TRANSFER IN						
From Water Revenue Funds		-		-		-
TOTAL REVENUES		-		-		-
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	\$	154,010.00

SEWER FUND

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

\$2,125,805 to the Sewer O & M Fund to meet Department operating expenses

\$283,742 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)

There will be no transfer to the IT Fund this year.

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

\$41,905 to the Insurance and Torte Judgments Fund to cover property and general liability expenses

\$53,555 to the Street Fund to defray part of the costs of the Public Works Director and secretary's salaries and benefits.

A 3% increase for sewer collection fees has been implemented in this budget.

SEWER FUND REVENUES

Account No. 600

REVENUES	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	1,273,425.67	\$ 1,532,378.08	\$ 1,557,132.73	\$ 1,505,970.73
Replacement Tax-Swr Chlor	840.50	850.00	840.00	840.00
Interest	1,011.00	1,000.00	1,000.00	1,000.00
Lab Test Fees	5,210.40	5,640.00	5,640.00	5,640.00
Grant - Hidden Hills	200,000.00	-	-	-
Sewer User Fees	1,864,874.51	1,932,280.00	1,955,000.00	2,013,650.00
Service Fees	5,077.05	2,000.00	1,140.00	2,000.00
Other Receipts	22,499.67	23,000.00	25,000.00	20,000.00
SUBTOTAL	2,099,513.13	1,964,770.00	1,988,620.00	2,043,130.00
TRANSFERS IN				
From Water Deposits/Refunds	76.34	300.00	175.00	175.00
TOTAL REVENUES	2,099,589.47	1,965,070.00	1,988,795.00	2,043,305.00
INTRA-FUND TRANSFERS OUT				
To Sewer O & M	1,196,184.81	1,570,170.00	1,423,850.00	2,125,805.00
To Sewer Bond & Interest	54,660.00	9,405.00	-	-
To Sewer Sick & Vacation	-	-	-	-
TRANSFERS OUT				
To General Corp.	394,747.60	382,272.50	382,272.00	283,742.25
To Water Revenue Funds	60,000.00	75,000.00	100,000.00	100,000.00
To Street Fund	59,100.00	113,650.00	98,165.00	53,555.00
To Insur. and Tort Judge.	51,190.00	35,670.00	35,670.00	41,905.00
To Downtown Revitalization Fund	-	-	-	-
TOTAL TRANSFERS OUT	1,815,882.41	2,186,167.50	2,039,957.00	2,605,007.25
PROJECTED ENDING BALANCE \$	1,557,132.73	\$ 1,311,280.58	\$ 1,505,970.73	\$ 944,268.48

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 includes the purchase of a tripod and harness.

Lab Tests / Equip.- This line item includes the purchase of an analytical balance.

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.

Capital Equipment -This includes \$40,000 for a replacement pick-up truck.

Capital Improvements - This includes \$510,000 for the headworks grit removal, \$350,000 for the Lamoine Village/Wigwam sewer project and \$75,000 for sewer linings and point repairs.

Collection System Repairs - This line item is intended to pay for unplanned sewer repairs such as broken sewer lines and repair of street for damaged sewers and incidental point repairs(Carroll St).

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 11-12 Actual		FY 12-13 Budget		Re-estimated 12-13 Revenues		FY 13-14 BUDGET
INTRA FUND TRANSFERS IN							
From Sewer Revenue Funds \$	1,196,184.81	\$	1,570,170.00	\$	1,423,850.00	\$	2,125,805.00
ITEMS OF EXPENDITURE							
Salaries - Regular	225,394.75	\$	250,615.00		245,975.00	\$	256,110.00
Salaries - Overtime	14,766.37		16,000.00		18,000.00		18,000.00
Salaries - Part Time	13,148.95		12,000.00		7,000.00		8,000.00
IMRF	40,532.60		43,265.00		43,000.00		42,270.00
FICA	18,393.24		20,855.00		20,000.00		21,230.00
Life / Unemployment Ins.	1,903.41		2,240.00		2,240.00		2,170.00
Deferred Compensation	566.71		600.00		600.00		650.00
Travel /Training / Continuing Ed.	4,670.84		2,400.00		1,400.00		2,000.00
Safety Equip/Uniform Exp	3,905.66		6,000.00		5,000.00		6,000.00
Drug and Alcohol Testing	468.00		500.00		500.00		500.00
Assoc. Dues / Memberships	-		200.00		-		200.00
Engineering- Incidental	-		-		9,000.00		-
Office Supplies	1,756.38		800.00		900.00		1,000.00
Office Equip / Furnishings (N.C.)	2.97		500.00		200.00		500.00
Advertising	-		-		200.00		400.00
Publications / Printing	32.97		150.00		-		-
Postage	644.53		300.00		300.00		500.00
Telephone	5,306.27		5,400.00		5,200.00		5,400.00
Utilities	167,478.24		200,000.00		200,000.00		200,000.00
Computer Software/Support/Maint.	449.67		1,000.00		2,000.00		1,000.00
Professional Fees	55,692.50		-		34,355.00		21,000.00
Maintenance of Vehicles	15,694.29		8,000.00		20,000.00		20,000.00
Maint. of Radio / Vehicular Equip.	900.98		500.00		500.00		500.00
Gasoline / Fuel	17,764.81		12,800.00		18,000.00		16,000.00
JULIE Expense	4,450.25		4,000.00		5,750.00		5,000.00
Maint. of Movable Equipment	8,428.59		3,000.00		3,000.00		3,000.00
Hand Tools	4,469.57		5,000.00		5,000.00		5,000.00
Chemicals	29,147.11		32,000.00		32,000.00		32,000.00
Lab Tests / Equip.	6,957.79		9,000.00		10,000.00		10,000.00
Sludge Disposal	96,244.44		95,000.00		55,455.00		95,000.00
Bldg / Grnds / Fixed Equip. Maint.	120,142.71		95,000.00		127,600.00		95,000.00
Lift Station Maintenance	53,342.33		35,000.00		30,000.00		35,000.00
Transfer to Health Trust	63,071.22		90,045.00		90,045.00		93,375.00
General Operating Expense	35,386.28		30,000.00		32,000.00		32,000.00
Redzone Payment	-		-		-		72,000.00
Capital Improvement Projects	173,946.38		500,000.00		350,000.00		935,000.00
Collection System Repairs	-		50,000.00		18,000.00		50,000.00
Capital Equipment	11,124.00		38,000.00		30,630.00		40,000.00
TOTAL EXPENSES	1,196,184.81		1,570,170.00		1,423,850.00		2,125,805.00
PROJECTED ENDING BALANCE \$ - \$ - \$ - \$ -							

SEWER SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves required to fund the liability associated with the accrued sick and vacation pay owed to employees in the Wastewater Department. The monies are paid when: 1)an employee is on extended sick leave or 2)an employee uses his accrued leave at retirement.

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 11-12 Actual		FY 12-13 Budget		Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		-		-		-		-
TOTAL REVENUES		40,000.00		40,000.00		40,000.00		40,000.00
ITEMS OF EXPENDITURE								
Sick and Vacation Pay		-		-		-		-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	40,000.00

STORM SEWER FUND

This fund was created in FY 12-13 for the maintenance and construction of storm sewers. Monies previously held in the Sewer Depreciation Fund are being transferred into here as there is no longer a need for a depreciation fund for the sewer fund, as there is no outstanding long term debt.

STORM SEWER FUND							
Account No. 615							
		FY 11-12 Actual		FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$	167,975.40	\$	217,975.00	\$	217,975.40	\$ 267,975.40
INTRA FUND TRANSFERS IN From Sales Tax Fund		50,000.00		50,000.00		50,000.00	50,000.00
TOTAL REVENUES		50,000.00		50,000.00		50,000.00	50,000.00
PROJECTED ENDING BALANCE	\$	217,975.40	\$	267,975.00	\$	267,975.40	\$ 317,975.40

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 FY14 is projected to be \$2,644,370. This revenue includes \$2,394,370 for operating assistance and \$250,000 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 equipment at the new Macomb Transit Center.

PUBLIC TRANSPORTATION GRANT				
Account No. 700				
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	483,202.19	\$ 537,267.19	\$ 431,858.67	\$ 431,858.67
Public Trans. Grants-Operations	2,638,569.85	2,176,000.00	2,372,700.00	2,379,370.00
Public Trans. Grants-Capital	4,617,738.26	7,950,000.00	7,500,000.00	250,000.00
Misc. Receipts	10,192.90	13,000.00	15,000.00	15,000.00
INTRAFUND TRANSFERS IN				
From General Corporate	40,000.00	-	-	-
TOTAL REVENUES	7,306,501.01	10,139,000.00	9,887,700.00	2,644,370.00
ITEMS OF EXPENDITURE				
Bridgeway Comp Equip Lease	-	-	-	-
Route Match Comp Software Lease	-	22,000.00	14,500.00	16,000.00
Acquisition Vehicle Maint.	-	-	-	-
Architect/ Eng. Vehicle Maint.	451,279.97	350,000.00	400,000.00	-
Transportation Facility - A & E	43,721.18	-	-	-
Interest Payments	2,645.52	-	-	-
Building / Lease/Rent Pymts	1,400.00	-	-	-
Demand Resp.Serv. Providers	518,733.94	630,000.00	662,350.00	530,000.00
Fixed Route Serv. Providers	1,260,295.46	1,200,000.00	1,310,300.00	855,500.00
Central Dispatching Costs	180,969.07	160,000.00	147,200.00	140,000.00
Management Costs	148,628.00	135,000.00	140,000.00	120,950.00
Capital Outlay-Buildings	1,650.00	7,600,000.00	6,950,000.00	-
Capital Outlay-Equipment	46,511.40	35,000.00	150,000.00	250,000.00
Vehicle Maint. Construction	4,099,820.11	-	-	-
Transportation Facility Constr.	579,687.05	-	-	-
New Freedom Grant	18,635.06	-	-	-
Audit Expense	2,500.00	6,000.00	6,000.00	3,000.00
General Operating Exp	-	-	101,350.00	706,920.00
Bld/Grounds Maint	1,367.77	1,000.00	6,000.00	22,000.00
TOTAL EXPENSES	7,357,844.53	10,139,000.00	9,887,700.00	2,644,370.00
PROJECTED ENDING BALANCE \$	431,858.67	\$ 537,267.19	\$ 431,858.67	\$ 431,858.67

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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	9,287.11	\$ 67,307.11	-	-
Property Taxes	47,837.92	240,000.00	237,030.00	103,100.00
Misc. Income	52,127.16	1,000.00	38,190.00	1,000.00
Interest	3.37	20.00	10.00	10.00
TOTAL EST. COLLECTIONS	99,968.45	241,020.00	275,230.00	104,110.00
TRANSFERS IN				
From Sewer Revenue Funds	51,190.00	35,670.00	35,670.00	41,905.00
From Water Revenue Funds	78,285.00	56,725.00	56,725.00	70,705.00
INTRA-FUND TRANSFER IN				
From General	517,415.44	270,000.00	315,195.00	458,780.00
TOTAL REVENUES	746,858.89	603,415.00	682,820.00	675,500.00
ITEMS OF EXPENDITURE				
Property/GL Insurance	275,791.41	236,400.00	236,500.00	244,100.00
Worker's Comp. Insurance	452,545.75	419,695.00	409,160.00	421,400.00
Claims, Judgments, Deductibles	27,808.84	10,000.00	37,160.00	10,000.00
TOTAL EXPENSES	756,146.00	666,095.00	682,820.00	675,500.00
PROJECTED ENDING BALANCE \$	-	\$ 4,627.11	\$ -	\$ -

SPECIAL PROJECT FUND -BOWER ROAD

This special project fund has been created to track a project involving road and infrastructure improvements in support of an industrial expansion project. These improvements will involve work at the intersection of East Jackson and Bower Road, on Bower Road itself north of Jackson and will create a Bower Road stub extension and turning radius on the south side of East Jackson . The work on Jackson's south side is for pending commercial development.

SPECIAL PROJECT FUND - BOWER ROAD							
Account No. 729							
SOURCE OF FUNDS		FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET	
PROJECTED BEGINNING BALANCE	\$	(1,200.00)	\$ -	\$ (1,200.00)	\$	181,800.00	
Grant- State		-	413,500.00	-		120,000.00	
Grant- IDOT		-	895,500.00	-		-	
SUB-TOTAL REVENUES		0.00	1,309,000.00	0.00		120,000.00	
TRANSFERS IN							
From CDAP Revolving Loan Fund		-	303,000.00	303,000.00			
TOTAL REVENUES		0.00	1,612,000.00	303,000.00		120,000.00	
ITEMS OF EXPENDITURE							
Construction/Eng		-	1,612,000.00	120,000.00		290,000.00	
TOTAL EXPENSES		-	1,612,000.00	120,000.00		290,000.00	
PROJECTED ENDING BALANCE	\$	(1,200.00)	\$ -	\$ 181,800.00	\$	11,800.00	

COMMUNITY IMPROVEMENTS FUND

Special community improvement projects are accounted for in this fund.

Brownfield's Grant The Community Development Office administers this grant from the Illinois Environmental Protection Agency. The purpose of the Brownfield's Grant is to conduct environmental assessments on specific sites within the community and to promote site remediation.

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.

COMMUNITY IMPROVEMENTS FUND					
Account No 710					
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET	
PROJECTED BEGINNING BALANCE \$	9,877.96 \$	277,102.96 \$	321,846.05 \$	293,231.05	
Sale of Property	11,843.00	2,400.00	30,500.00	2,400.00	
Brownfield Grant	-	0.00	5,095.00	-	
MAEDCO Reimb-Brownfield Grant	-	15,000.00	14,045.00	-	
Flexible Enhancement Grant -state	217,920.00	0.00	-	-	
Misc. Receipts	7,435.00	-	2,100.00	-	
TOTAL REVENUES	237,198.00	17,400.00	51,740.00	2,400.00	
TRANSFERS IN					
From General Corp. (due to)	200.00	-	-	-	
From MDDC Loan Fund	127,985.00	20,065.00	20,065.00	-	
		-	-	-	
TOTAL TRANSFERS IN	128,185.00	20,065.00	20,065.00	-	
ITEMS OF EXPENDITURE					
Professional Fees	1,380.89	1,500.00	5,750.00	4,000.00	
Advertising	38.50	-	2,400.00	1,200.00	
Brownfield Analysis	-	15,000.00	19,145.00	-	
Land Acq / Demo	7,435.00	10,000.00	49,150.00	10,000.00	
Fix / Flatten Properties	-	-	-	40,000.00	
Industrial Park Tax Credits	2,000.00	1,000.00	-	-	
Engineering	-	6,500.00	5,000.00	5,000.00	
Construction	-	109,000.00	2,500.00	2,000.00	
Flex Enhancement Project	42,508.56	-	9,475.00	-	
General Operating	51.96	-	7,000.00	5,900.00	
TOTAL EXPENSES	53,414.91	143,000.00	100,420.00	68,100.00	
PROJECTED ENDING BALANCE \$	321,846.05 \$	171,567.96 \$	293,231.05 \$	227,531.05	

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 2013-14, the City has budgeted \$688,500 for labor, equipment and materials for street maintenance activities from Motor Fuel Tax revenues .

MOTOR FUEL TAX FUND (MFT)					
Account No. 730					
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	606,471.71	\$ 585,171.71	\$ 682,885.98	\$	622,160.98
Interest Income	396.16	500.00	575.00		500.00
MFT Allotments	483,060.85	450,000.00	465,000.00		465,000.00
Misc Receipts	93,705.43	92,200.00	92,200.00		92,200.00
TOTAL REVENUES	577,162.44	542,700.00	557,775.00		557,700.00
ITEMS OF EXPENDITURE					
Utilities (Traffic Signals)	904.12	1,000.00	1,000.00		1,000.00
Mtc. of Bldgs, Grnds, Fixed Equip.	2,091.08	4,000.00	7,500.00		7,500.00
Salt	26,868.50	130,000.00	110,000.00		130,000.00
Signs	20,884.47	34,000.00	50,000.00		25,000.00
Concrete	-	-	-		-
Asphalt	-	-	-		-
Eng.-Wigwam Hollow Bridge	-	-	-		-
Engineering - University Dr.	-	-	-		-
TOTAL EXPENSES	50,748.17	169,000.00	168,500.00		163,500.00
TRANSFERS OUT					
To Street Dept. (Labor/Equip)	450,000.00	450,000.00	450,000.00		525,000.00
TOTAL TRANSFERS OUT	450,000.00	450,000.00	450,000.00		525,000.00
PROJECTED ENDING BALANCE \$	682,885.98	\$ 508,871.71	\$ 622,160.98	\$	491,360.98

BOND INFRASTRUCTURE FUND

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

Items Planned for the 2013 construction season are:

Reconstruction of Carrol Street, Campbell to White	\$	1,000,000
Reconstruction of N. Ward, Jackson to Adams	\$	1,000,000
Box Culverts - Dudley, McArthur and Wing Walls on Summit	\$	675,000

BOND INFRASTRUCTURE FUND				
Account No. 115				
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE			\$ -	\$ 7,216,021.00
Bond Proceeds			7,542,471.00	
Interest			-	-
TOTAL REVENUES	0.00	0.00	7,542,471.00	0.00
ITEMS OF EXPENDITURE				
Advertising			-	-
Professional Fees			-	-
Box Culverts- Dudley/McArthur			120,000.00	675,000.00
North Ward S.- Jackson to Adams			70,000.00	1,000,000.00
East Carroll St.-Campbell to White			-	1,000,000.00
East St. - Wheeler to Hemp Rd.			72,600.00	-
Wigwam Hollow Bridge/Rd. to U-Drive			63,850.00	-
General Operating Expense			-	-
TOTAL EXPENSES	0.00	0.00	326,450.00	2,675,000.00
TRANSFERS OUT				
To Dwntrn Revitalization Fund	-	-	-	-
TOTAL EXPENSES	0.00	0.00	326,450.00	2,675,000.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ 7,216,021.00	\$ 4,541,021.00

FIRE PENSION FUND

A full-time fire fighter 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. As of January 1, 2011, a firefighter 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.

Recent actuarial valuations have found the pension fund program to be in a fairly strong financial position.

FIRE PENSION FUND				
Account No. 740				
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	8,493,823.34	\$ 8,882,508.34	\$ 8,881,003.38	\$ 9,048,698.38
Interest / Dividends	215,785.30	165,000.00	233,750.00	235,000.00
Payroll Deduction	104,639.10	98,000.00	105,000.00	110,000.00
Employer Contr. (Replace Tax)	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	515,718.02	500,000.00	400,000.00	450,000.00
Misc Receipts	6,219.35	-	-	-
TRANSFERS IN				
From General Corp	433,313.85	375,305.00	369,325.00	415,000.00
TOTAL REVENUES	1,292,590.62	1,155,220.00	1,124,990.00	1,226,915.00
ITEMS OF EXPENDITURE				
Trustee and Management Fees	43,781.17	50,000.00	65,350.00	66,000.00
Retired Firemen Pensions	701,574.72	717,900.00	717,900.00	736,360.00
Disability Payments	72,410.76	85,325.00	85,325.00	86,360.00
Widows Pensions	77,719.68	77,720.00	77,720.00	77,720.00
Claims and Refunds	2,232.96	-	-	-
Admin. Exp.-Audit/Actuary	7,691.29	11,000.00	11,000.00	11,000.00
TOTAL EXPENSES	905,410.58	941,945.00	957,295.00	977,440.00
PROJECTED ENDING BALANCE \$	8,881,003.38	\$ 9,095,783.34	\$ 9,048,698.38	\$ 9,298,173.38

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. As of January 1, 2011, a police officer 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.

Recent actuarial valuations have found the pension fund program to be in a fairly strong financial position.

POLICE PENSION FUND					
Account No. 750					
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,363,780.30	\$ 9,782,114.58	\$ 9,740,753.17	\$	9,838,926.17
Interest / Dividends	249,747.96	180,000.00	245,300.00		248,000.00
Payroll Deduction	148,305.19	168,000.00	150,550.00		156,000.00
Employer Contr (Replace Tax)	8,458.00	8,458.00	8,458.00		8,456.00
Profit (Loss) on Investments	398,172.89	400,000.00	294,500.00		340,000.00
Misc Receipts	649.54	-	-		-
TRANSFERS IN					
From General Corp	484,119.21	389,935.00	383,485.00		476,000.00
TOTAL REVENUES	1,289,452.79	1,146,393.00	1,082,293.00		1,228,456.00
ITEMS OF EXPENDITURE					
Trustee/Management Fees	57,694.71	65,000.00	58,000.00		59,000.00
Retired Police Pensions	760,631.21	821,535.00	821,535.00		842,270.00
Widow's Pensions	47,036.40	47,035.00	47,035.00		47,040.00
Disability Payments	31,538.60	46,150.00	46,150.00		46,640.00
Claims and Refunds	-	5,000.00	-		-
Admin. Exp.-Audit/Actuary	15,579.00	15,000.00	11,400.00		14,000.00
TOTAL EXPENSES	912,479.92	999,720.00	984,120.00		1,008,950.00
PROJECTED ENDING BALANCE	\$ 9,740,753.17	\$ 9,928,787.58	\$ 9,838,926.17	\$	10,058,432.17

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 \$59,000.

1. About \$7,180 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 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues		FY 13-14 BUDGET
BEGINNING BALANCE	\$ 58,639.74	\$ 58,599.74	\$ 58,740.96	\$	59,030.96
Interest	143.22	170.00	70.00		75.00
Bequests	-	-			
Tree Planting Donations	288.00	-	1,020.00		200.00
TOTAL REVENUES	431.22	170.00	1,090.00		275.00
ITEMS OF EXPENDITURE					
Bldgs Grounds and Fixed Equip	-	-	-		-
Tree Plantings	120.00	-	560.00		600.00
General Operating Expense	210.00	240.00	240.00		240.00
TOTAL EXPENSES	330.00	240.00	800.00		840.00
PROJECTED ENDING BALANCE	\$ 58,740.96	\$ 58,529.74	\$ 59,030.96	\$	58,465.96

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 11-12 Actual		FY 12-13 Budget		Re-estimated 12-13 Revenues		FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$	(19,596.21)	\$	(5,411.21)	\$	(4,600.11)	\$	2,382.89
REVENUES								
PEG Access Fee	\$	15,019.34	\$	19,000.00	\$	7,793.00	\$	-
INTRA FUND TRANSFER IN								
From General Corp.		-		-		-		-
		-						
TOTAL REVENUE		15,019.34		19,000.00		7,793.00		0.00
ITEMS OF EXPENDITURE								
Office Equip / Furnishings		23.24		-				-
Broadcasting Equipment		0.00		2,000.00		810.00		-
General Operating Expense		-		-		-		-
TOTAL EXPENSES		23.24		2,000.00		810.00		0.00
INTRA-FUND TRANSFER OUT								
To General Fund		-		-		-		-
PROJECTED ENDING BALANCE								
PROJECTED ENDING BALANCE	\$	(4,600.11)	\$	11,588.79	\$	2,382.89	\$	2,382.89

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, \$7,000 is being budgeted for repairs to the front pillars, and new landscaping.

CITY HALL MAINTENANCE FUND						
Account No. 155						
SOURCE OF FUNDS		FY 11-12 Actual		FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$	13,346.23	\$	14,981.23	\$ 15,026.07	\$ 3,026.07
INTRA-FUND TRANSFERS IN						
From General Corporate	\$	5,000.00	\$	5,000.00	\$ 5,000.00	\$ 7,000.00
TOTAL TRANSFERS IN		5,000.00		5,000.00	5,000.00	7,000.00
ITEMS OF EXPENDITURE						
Capital (Furnishings)		-		-		
Buildings and Grounds		3,320.16		16,000.00	17,000.00	7,000.00
TOTAL EXPENSES		3,320.16		16,000.00	17,000.00	7,000.00
PROJECTED ENDING BALANCE	\$	15,026.07	\$	3,981.23	\$ 3,026.07	\$ 3,026.07

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 incurred a 3.7% increase in premiums.

HEALTH INSURANCE TRUST FUND					
Account No. 800					
SOURCE OF FUNDS	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET	
PROJECTED BEGINNING BALANCE \$	638,449.22	\$ 605,354.22	\$ 602,594.02	\$	682,519.02
Cobra/Retiree Premiums	111,893.04	99,570.00	82,100.00		86,100.00
Employee Dependent Premiums	141,762.74	148,605.00	157,355.00		161,350.00
Refunded Claims	198,632.47	100,000.00	205,000.00		100,000.00
Life Ins Premiums	11,382.06	10,785.00	11,200.00		11,300.00
Macomb Township Premiums	40,095.14	37,800.00	45,710.00		47,555.00
Interest Income	4,236.03	4,500.00	2,580.00		3,000.00
Subtotal	508,001.48	401,260.00	503,945.00		409,305.00
TRANSFERS IN					
Office of the Mayor	4,395.35	4,040.00	4,040.00		4,185.00
Office of the City Clerk	23,054.16	24,470.00	24,470.00		25,370.00
City Council	7,663.50	8,070.00	8,070.00		4,335.00
Office of the City Administrator	19,222.32	20,430.00	20,430.00		21,185.00
Business Office	45,864.93	48,670.00	48,670.00		58,865.00
City Attorney Office	21,163.72	24,465.00	24,465.00		25,370.00
Police Department	365,491.25	391,925.00	391,925.00		406,140.00
Fire Department	263,616.39	277,680.00	272,150.00		287,945.00
Cemetery Department	15,450.57	16,395.00	16,395.00		17,000.00
Community Development Office	61,558.89	65,320.00	65,320.00		67,735.00
General Corp. Subtotal	827,481.08	881,465.00	875,935.00		918,130.00
FROM OTHER FUNDS					
Street Fund	84,993.17	215,715.00	195,155.00		211,570.00
Water Revenue Funds	178,200.49	81,500.00	90,845.00		93,105.00
Sewer Revenue Funds	63,071.22	90,045.00	90,045.00		93,375.00
Subtotal other funds	326,264.88	387,260.00	376,045.00		398,050.00
TOTAL REVENUES	1,661,747.44	1,669,985.00	1,755,925.00		1,725,485.00
ITEMS OF EXPENDITURE					
Payment of Claims	1,334,548.61	1,279,470.00	1,305,400.00		1,300,000.00
Trustee/Management Fees	600.00	600.00	600.00		600.00
Annual Premiums and Fees	362,454.03	377,745.00	370,000.00		384,500.00
TOTAL EXPENSES	1,697,602.64	1,657,815.00	1,676,000.00		1,685,100.00
PROJECTED ENDING BALANCE \$	602,594.02	\$ 617,524.22	\$ 682,519.02	\$	722,904.02