

**ANNUAL BUDGET
FISCAL YEAR 2012-13**

CITY OF MACOMB, ILLINOIS

Mike 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, 2012 – April 30, 2013

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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 When originally enacted all property taxes in the Enterprise Zone were abated except the General Corporate levies of the city, township and county.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 the 911 Center obligation bond.

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

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

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

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

Rents Collected The city receives \$650 per month from the Travel Center for office space in the depot. It also receives rent from five cell phone companies for use of space on water towers for antennas, and the city rents parking spaces to businesses in the downtown area on an annual basis.

GENERAL GOVERNMENT

Account No. 100

	FY 10-11	FY 11-12	Re-estimated	FY 12-13	
REVENUES	Actual	Budget	11-12 Revenues	Dept Budget Requests	FY 12-13 BUDGET
Property Taxes	\$ 1,137,455.54	\$ 1,259,915.00	\$ 1,273,340.00	1,058,800.00	1,058,800.00
TIF Property Tax Surplus	-	15,000.00	8,185.00	9,000.00	9,000.00
Replacement Taxes	141,410.85	130,000.00	105,940.00	103,570.00	103,570.00
Sales Taxes	2,705,703.21	2,675,000.00	2,740,000.00	2,700,000.00	2,710,000.00
Income Taxes	1,715,235.16	1,543,040.00	1,362,005.00	1,400,000.00	1,420,000.00
Foreign Fire Tax	17,418.98	-	-	-	-
Auto Use Tax	297.64	350.00	350.00	300.00	300.00
Use Tax	276,182.19	236,278.00	280,000.00	285,000.00	300,000.00
Interest	4,420.55	8,500.00	3,650.00	3,700.00	3,700.00
Parking Violations	23,400.00	28,000.00	21,500.00	22,000.00	22,000.00
Court Fines	393,233.35	415,000.00	380,000.00	360,000.00	380,000.00
Liquor Licenses	90,268.00	103,400.00	90,000.00	90,000.00	90,000.00
Other Licenses	4,116.00	4,000.00	4,000.00	4,000.00	4,000.00
Bldg. Permits	41,366.10	36,000.00	40,000.00	40,000.00	40,000.00
Tow/Impound Fees	6,455.00	100,000.00	100,000.00	90,000.00	100,000.00
Cert. Copies/Maps	9,652.00	8,500.00	8,500.00	9,000.00	9,000.00
Rental Registration Fees	110,017.00	65,000.00	75,000.00	75,000.00	75,000.00
IL-WIU Fire Prot.	218,750.00	250,000.00	281,250.00	250,000.00	250,000.00
Cable TV Franchise	191,741.69	187,000.00	200,690.00	200,000.00	200,000.00
Ameren-CIPS Franchise	59,460.00	78,015.00	78,015.00	96,570.00	96,570.00
Grants	21,441.36	11,125.00	11,125.00	11,000.00	-
Rents Collected	198,400.85	203,470.00	173,800.00	146,475.00	146,475.00
Cemetery Fees	44,867.00	49,500.00	49,500.00	49,500.00	49,500.00
Other Receipts	3,652.57	3,000.00	60,000.00	3,000.00	3,000.00
Aldermen Reimbursements	332.08	-	-	-	-
Fire Dept. Reimbursements	18,488.42	10,000.00	18,500.00	10,000.00	10,000.00
City Clerk's Dept. Reimbursements	921.65	500.00	850.00	500.00	500.00
Mayor's Dept. Reimbursements	-	-	370.00	-	-
Police Dept. Reimbursements	93,902.42	75,000.00	97,000.00	68,000.00	80,000.00
Zoning Dept. Reimbursements	17,828.56	5,000.00	4,900.00	3,500.00	3,500.00
Business Office Reimbursements	3,471.79	1,000.00	1,500.00	1,500.00	1,500.00
Administrator Reimbursements	-	-	170.00	-	-
Cemetery Reimbursements	918.95	920.00	1,370.00	1,000.00	1,000.00
Wesley Estates Repayment	3,469.15	-	-	-	-
TOTAL REVENUES	\$ 7,554,278.06	\$ 7,502,513.00	\$ 7,471,510.00	\$ 7,091,415.00	\$ 7,167,415.00

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 (\$1,290) and the Macomb Area Chamber of Commerce (\$600) and 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 (\$2,095).

Hampton Inn Project The city has committed to pay \$170,000 over four years as reimbursement for moving a gas main at the construction site. The payment will be \$42,500 per year, starting in FY 09-10 , and extending thru FY 12-13. The development will pay an estimated \$160,000 per year in property taxes and \$80,000 per year in hotel/motel taxes.

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.

Capital Equipment - The current civil defense siren system is over forty years old and has many problems. Cost estimates show that it can be replaced with a new, more reliable siren system for under 130000. The Mayor and City Council feels that this is important, especially in the light of recent weather patterns that are producing many more tornados throughout the Midwest and South.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY 10-11	FY 11-12	Re-estimated	FY 12-13	
	Actual	Budget	11-12 Revenues	Dept Budget Requests	FY 12-13 BUDGET
Salaries	\$ 7,669.96	\$ 8,000.00	\$ 7,700.00	\$ 7,700.00	\$ 7,700.00
Life/Unemployment Ins.	100.80	100.00	75.00	75.00	75.00
Deferred Compensation	74.88	75.00	-	-	-
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	25,373.00	25,373.00
Travel/Training/Cont. Education	1,029.25	1,100.00	1,375.00	1,400.00	1,400.00
Animal Control	-	10,000.00	54,340.00	56,000.00	56,000.00
Assoc. Dues and Memberships	12,915.90	12,920.00	13,075.00	13,075.00	13,075.00
Fire and Police Commission	13,723.53	1,000.00	10,000.00	10,000.00	10,000.00
City Attorney	183,333.41	200,000.00	-	-	-
City Attorney -outside legal costs	26,336.11	13,000.00	11,140.00	10,000.00	-
Union Negotiations / Arbitration	32,780.54	10,000.00	30,000.00	10,000.00	5,000.00
Office Supplies	941.87	500.00	660.00	600.00	600.00
Office Equipment - non cap	24.43	100.00	100.00	100.00	100.00
Advertising	60.50	150.00	140.00	150.00	150.00
Postage	190.00	200.00	150.00	200.00	200.00
Telephone	4,771.21	4,700.00	4,200.00	5,000.00	5,000.00
Televising Services	2,415.60	12,000.00	12,000.00	12,000.00	12,000.00
Emerg. Notify Phone System	-	4,000.00	4,000.00	-	-
Utilities	83,133.17	80,000.00	73,200.00	75,000.00	75,000.00
Civil Defense Budget (shared) / expenses	27,577.07	6,300.00	5,000.00	5,000.00	5,000.00
Professional Fees	3,082.00	3,500.00	3,050.00	3,050.00	3,050.00
Summons Fees	3,185.50	3,000.00	1,900.00	2,500.00	2,500.00
Community Sponsorships	5,170.00	5,170.00	5,170.00	5,170.00	5,170.00
MAEDCO-annual contribution	37,500.00	30,000.00	30,000.00	30,000.00	30,000.00
MAEDCO pymt-Pella ground	11,637.78	50,420.00	50,420.00	50,420.00	50,420.00
Hampton Inn Project	42,500.00	42,500.00	42,500.00	42,500.00	42,500.00
Peers Grant	12,420.53	11,125.00	11,125.00	11,000.00	-
Equipment Loan/Lease Payments	8,299.15	6,600.00	8,100.00	8,300.00	8,300.00
Building Rent/Lease Pmts.	720.00	720.00	770.00	770.00	770.00
Bldg./Grnds./Fixed Equip. Maint.	25,975.69	25,000.00	27,300.00	25,000.00	25,250.00
Depot Expenses	11,880.04	14,000.00	12,000.00	12,500.00	13,500.00
Fireworks	10,690.00	10,700.00	10,715.00	10,700.00	10,700.00
General Operating Expense	47,703.58	35,000.00	20,000.00	20,000.00	20,000.00
Foreign Fire Tax Payments	17,418.98	-	-	-	-
Twp. Tax Reimbursements	15,002.99	12,000.00	10,735.00	12,000.00	12,000.00
Loan payment (ERI)	277,438.75	279,805.00	279,805.00	251,555.00	251,555.00
Swimming Pool Study	-	5,000.00	-	25,000.00	25,000.00
Swimming Pool repair/maint	-	10,000.00	-	10,000.00	10,000.00
Museum Maintenance	7,876.74	-	285.00	300.00	300.00
Special Census	-	-	-	-	150,000.00
Capital Projects	-	-	-	-	-
Capital Equipment-Civil Defense	-	-	8,925.00	130,000.00	130,000.00
TOTAL EXPENSES	\$ 960,952.96	\$ 934,058.00	\$ 775,328.00	\$ 882,438.00	\$ 1,007,688.00

GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 2012-13

ITEMS OF EXPENDITURE	FY 10-11	FY 11-12	Re-estimated	FY 12-13	
	Actual	Budget	11-12 Revenues	Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 2,400,293.85	\$ 2,227,728.04	\$ 2,890,826.75	\$ 2,910,178.75	\$ 2,920,340.75
CD -Investment Fire Dept Use Only	0.00	10,000.00	10,162.00	10,162.00	
GENERAL FUND REVENUES	7,554,278.06	7,502,513.00	7,471,510.00	7,091,415.00	7,167,415.00
TRANSFERS IN					
From Water Revenue Funds	299,307.05	331,270.50	331,270.50	326,569.75	326,679.50
From Sewer Revenue Funds	360,622.05	393,107.50	393,107.50	382,162.75	382,272.50
From Payroll - interest	71.15	100.00	43.00	50.00	50.00
INTRA-FUND TRANSFERS IN					
From Street Fund	124,760.96	20,810.00	166,127.00	-	-
From Garbage Fund-B.O. Admin	37,209.00	37,798.00	37,798.00	39,545.00	39,545.00
From Police Protective Tax	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
From Hotel/Motel Tax Fund	20,650.00	21,150.00	21,900.00	21,900.00	21,900.00
From TIF	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
From Cable TV Fund	42,485.63	-	-	-	-
TOTAL TRANSFERS IN	915,105.84	834,236.00	980,246.00	800,227.50	800,447.00
TOTAL REVENUES	8,469,383.90	8,336,749.00	8,451,756.00	7,891,642.50	7,967,862.00
ITEMS OF EXPENDITURE					
Office of the Mayor	84,795.97	87,140.00	80,320.00	85,630.00	86,205.00
Office of the City Clerk	139,404.55	144,750.00	136,130.00	145,210.00	146,410.00
City Council	41,294.90	48,660.00	49,890.00	51,890.00	50,390.00
Office of the City Administrator	134,075.58	138,110.00	139,315.00	143,005.00	141,705.00
Office of the City Attorney	-	-	143,690.00	152,950.00	157,900.00
Business Office	366,922.52	377,980.00	369,820.00	395,450.00	395,450.00
General Government	960,952.96	934,058.00	775,328.00	882,438.00	1,007,688.00
Police Department	2,786,632.88	2,921,575.00	2,951,120.00	3,013,580.00	3,088,880.00

Fire Department	1,543,621.67	1,648,560.00	1,646,195.00	1,738,935.00	1,689,905.00
Cemetery	150,428.42	222,000.00	226,135.00	236,505.00	238,605.00
Zoning Department	346,356.98	349,910.00	339,885.00	366,315.00	364,575.00
TOTAL EST. EXPENSES	6,554,486.43	6,872,743.00	6,857,828.00	7,211,908.00	7,367,713.00
TRANSFERS OUT					
To Community Develop. (due from)	50,000.00	-	-	-	-
To Fire Pension Fund	436,218.31	437,765.00	437,765.00	375,305.00	375,305.00
To Police Pension Fund	484,319.69	486,054.00	486,054.00	389,935.00	389,935.00
INTRA-FUND TRANSFERS OUT					
To G. C. Sick/Vacation Fund	33,826.57	31,100.00	65,941.00	65,265.00	65,265.00
To City Hall Maint Fund	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
To Street Fund	-	-	-	360,070.00	302,215.00
To Equipment Replacement Fund	-	-	-	-	-
To Public Transportation Fund	-	-	40,000.00	-	-
To Insurance / Tort Fund	415,000.00	539,000.00	539,000.00	270,000.00	270,000.00
TOTAL TRANSFERS OUT	1,424,364.57	1,498,919.00	1,573,760.00	1,465,575.00	1,407,720.00
PROJECTED ENDING BALANCE	\$2,890,826.75	\$ 2,202,815.04	\$ 2,921,156.75	\$ 2,134,500.25	\$ 2,112,769.75

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					
	FY 10-11	FY 11-12	Re-estimated	FY 12-13	
REVENUES	Actual	Budget	11-12 Revenues	Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
INTRA FUND TRANSFERS IN					
From Gen. Corp. Fund	33,826.57	31,000.00	65,945.00	70,650.00	70,650.00
TOTAL REVENUES	33,826.57	31,000.00	65,945.00	70,650.00	70,650.00
ITEMS OF EXPENDITURE					
Salaries	33,826.57	31,000.00	65,945.00	70,650.00	70,650.00
PROJECTED ENDING BALANCE	\$ 200,000.00	\$ 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 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
Salaries - Regular	\$ 108,571.90	\$ 110,405.00	\$ 112,220.00	\$ 114,275.00	\$ 114,275.00
Salaries - Overtime	-	300.00	-	300.00	300.00
Life/Unemployment Ins.	443.15	455.00	455.00	500.00	500.00
Deferred Compensation	1,048.68	1,150.00	1,065.00	1,100.00	1,100.00
Assoc. Dues & Memberships	1,003.00	1,000.00	1,000.00	1,000.00	1,000.00
Travel /Training /Continuing Ed.	1,849.85	2,000.00	2,745.00	2,800.00	1,500.00
Office Supplies	466.92	300.00	300.00	300.00	300.00
Office Equip./Furnishings	455.47	300.00	200.00	200.00	200.00
Advertising	123.75	100.00	100.00	100.00	100.00
Publications / Printing	174.23	700.00	200.00	200.00	200.00
Postage	200.00	500.00	200.00	200.00	200.00
Telephone	1,054.12	1,500.00	1,200.00	1,200.00	1,200.00
Comp. Software/Support/Maint.	13.08	100.00	175.00	200.00	200.00
Transfer to Health Trust	18,665.34	19,100.00	19,255.00	20,430.00	20,430.00
General Operating Expense	6.09	200.00	200.00	200.00	200.00
Capital Purchases	-	-	-	-	-
TOTAL EXPENSES	\$ 134,075.58	\$ 138,110.00	\$ 139,315.00	\$ 143,005.00	\$ 141,705.00

CITY COUNCIL

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

The council consists of seven ward aldermen and two aldermen at large.

CITY COUNCIL					
Account No. 100-110					
ITEMS OF EXPENDITURE	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
Salaries	\$ 23,720.72	\$ 31,000.00	\$ 29,000.00	\$ 31,000.00	\$ 29,000.00
Life/Unemployment Ins.	856.80	860.00	860.00	860.00	860.00
Travel /Training / Continuing Ed	7,185.36	7,000.00	10,000.00	10,000.00	10,000.00
Telephone	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00
Transfer to Health Trust	7,372.02	7,540.00	7,605.00	7,605.00	8,070.00
General Operating Expense	-	100.00	265.00	265.00	300.00
TOTAL EXPENSES	\$ 41,294.90	\$ 48,660.00	\$ 49,890.00	\$ 51,890.00	\$ 50,390.00

BUSINESS OFFICE

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

The Business Office is currently staffed by 5 full time employees.

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

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

BUSINESS OFFICE					
Account No. 100-115					
ITEMS OF EXPENDITURE	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
Salaries - Regular	\$ 218,196.68	\$ 226,430.00	\$ 223,520.00	\$ 236,135.00	\$ 236,135.00
Salaries - Overtime	303.20	500.00	70.00	500.00	500.00
Life/Unemployment Ins.	1,389.34	1,525.00	1,525.00	1,695.00	1,695.00
Deferred Compensation	1,953.00	2,050.00	2,060.00	2,250.00	2,250.00
Assoc. Dues & Memberships	-	-	-	-	-
Travel / Training / Continuing Ed.	890.64	500.00	1,630.00	1,700.00	1,700.00
Office Supplies	5,331.40	5,500.00	5,500.00	6,000.00	6,000.00
Office Equip / Furnishings	695.72	500.00	700.00	800.00	800.00
Advertising	330.00	500.00	500.00	500.00	500.00
Publications / Printing	5,796.82	2,000.00	3,300.00	6,500.00	6,500.00
Postage	23,971.99	25,000.00	22,000.00	25,000.00	25,000.00
Telephone	4,725.64	4,900.00	4,000.00	4,500.00	4,500.00
Comp. Software/ Support / Maint.	21,935.06	25,000.00	23,000.00	23,000.00	23,000.00
Professional Fees	36,870.50	38,000.00	36,000.00	38,000.00	38,000.00
Transfer to Health Trust	44,467.53	45,475.00	45,865.00	48,670.00	48,670.00
General Operating Expense	65.00	100.00	150.00	200.00	200.00
Capital Purchases	-	-	-	-	-
TOTAL EXPENSES	\$ 366,922.52	\$ 377,980.00	\$ 369,820.00	\$ 395,450.00	\$ 395,450.00

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
Salaries - Regular	\$ 94,339.95	\$ 96,100.00	\$ 91,500.00	\$ 94,840.00	\$ 94,840.00
Salaries - Overtime	87.20	300.00	300.00	300.00	300.00
Life / Unemployment Ins.	532.79	610.00	575.00	675.00	675.00
Deferred Compensation	762.84	780.00	770.00	825.00	825.00
Travel / Training / Cont. Ed.	1,418.43	2,950.00	2,950.00	2,950.00	2,950.00
Assoc. Dues/Memberships	370.00	550.00	385.00	550.00	550.00
Office Supplies	2,060.93	1,800.00	1,500.00	1,800.00	1,800.00
Office Equip./Furnishings	39.90	1,000.00	100.00	1,000.00	1,000.00
Advertising	22.00	500.00	400.00	500.00	500.00
Publications / Printing	7,463.32	8,000.00	6,000.00	8,000.00	8,000.00
Postage	770.00	800.00	500.00	800.00	800.00
Telephone	3,289.61	3,500.00	3,100.00	3,500.00	3,500.00
Computer Software / Support / Mtc.	544.20	1,000.00	500.00	1,000.00	1,000.00
Professional Fees	5,284.00	3,800.00	4,500.00	3,800.00	5,000.00
Transfer to Health Trust	22,351.38	22,860.00	23,050.00	24,470.00	24,470.00
General Operating Expense	68.00	200.00	-	200.00	200.00
Capital Purchases	-	-	-	-	-
TOTAL EXPENSES	\$ 139,404.55	\$ 144,750.00	\$ 136,130.00	\$ 145,210.00	\$ 146,410.00

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
Salaries - Regular	\$ -	\$ 111,250.00	\$ 97,120.00	\$ 105,810.00	\$ 105,810.00
Salaries - Overtime	-	500.00	500.00	500.00	500.00
Salaries - Part Time	-	-	-	-	3,000.00
Life / Unemployment Ins.	-	710.00	610.00	675.00	675.00
Deferred Compensation	-	1,120.00	-	-	-
Employment Contracts	-	-	-	-	1,950.00
Travel / Training / Cont. Ed.	-	2,000.00	2,000.00	2,000.00	2,000.00
Assoc. Dues / Memberships	-	1,500.00	1,000.00	1,000.00	1,000.00
Office Supplies	-	3,500.00	3,000.00	3,000.00	3,000.00
Office Equip. / Furnishings	-	2,500.00	4,800.00	2,000.00	2,000.00
Advertising	-	1,000.00	500.00	500.00	500.00
Publications / Printing	-	2,500.00	1,000.00	1,000.00	1,000.00
Postage	-	1,000.00	500.00	500.00	500.00
Telephone	-	3,000.00	2,000.00	2,000.00	2,000.00
Computer Software/Support/Maint.	-	3,000.00	2,000.00	2,000.00	2,000.00
Professional Fees	-	3,200.00	2,000.00	2,000.00	2,000.00
Outside Legal Assistance	-	5,000.00	5,000.00	5,000.00	5,000.00
Transfer to Health Trust	-	23,750.00	21,160.00	24,465.00	24,465.00
General Operating	-	500.00	500.00	500.00	500.00
Capital Purchases	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ 166,030.00	\$ 143,690.00	\$ 152,950.00	\$ 157,900.00

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
Salaries - Regular	\$ 60,493.88	\$ 61,050.00	\$ 61,130.00	\$ 62,670.00	\$ 62,670.00
Salaries - Overtime	-	300.00	-	300.00	300.00
Life / Unemployment Ins.	197.73	150.00	150.00	175.00	175.00
Deferred Compensation	597.58	800.00	240.00	670.00	670.00
Travel / Training / Cont. Ed.	5,173.36	5,000.00	7,200.00	8,000.00	9,500.00
Assoc. Dues / Memberships	605.00	250.00	650.00	275.00	650.00
Office Supplies	437.85	600.00	400.00	600.00	600.00
Office Equip. / Furnishings	39.99	500.00	500.00	500.00	500.00
Advertising	44.00	400.00	250.00	500.00	500.00
Publications / Printing	480.38	700.00	600.00	750.00	750.00
Postage	270.00	300.00	300.00	350.00	350.00
Telephone	2,010.70	1,975.00	2,150.00	2,000.00	2,200.00

Computer Software/Support /Maint.	13.07	-	175.00	200.00	200.00
Professional Fees	1.50	50.00	50.00	100.00	100.00
Maint. Licensed Vehicles	223.00	400.00	-	-	-
Gas / Fuel	666.75	850.00	100.00	1,500.00	-
Transfer to Health Trust	11,058.09	11,315.00	4,425.00	4,040.00	4,040.00
General Operating	2,483.09	2,500.00	2,000.00	3,000.00	3,000.00
Capital Purchases	-	-	-	-	-
TOTAL EXPENSES	\$ 84,795.97	\$ 87,140.00	\$ 80,320.00	\$ 85,630.00	\$ 86,205.00

BUILDING AND ZONING DEPARTMENT

The Macomb Building and Zoning 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 Zoning 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. \$25,000 covers the City's share of the McDonough County GIS Center Budget.

Special Projects - This reflects cost associated with the new transit facility and Scotchpine drainage study.

Capital Purchases - This is for the purchase of new cabinets for map storage.

BUILDING AND ZONING DEPARTMENT

Account No. 100-150

ITEMS OF EXPENDITURE	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
Salaries - Regular	\$ 217,978.14	\$ 223,380.00	\$ 223,300.00	\$ 235,770.00	\$ 235,770.00
Salaries - Overtime	-	-	-	-	-
Part Time Salaries	-	-	-	-	-
Life / Unemployment Ins.	1,425.25	1,525.00	1,525.00	1,690.00	1,690.00
Deferred Compensation	518.18	550.00	525.00	550.00	550.00
Safety Equip / Uniform Exp	132.75	100.00	-	250.00	250.00
Travel /Training / Cont. Ed.	337.50	1,000.00	1,150.00	1,750.00	1,750.00
Assoc. Dues & Memberships	794.00	775.00	775.00	800.00	800.00
Employment Contracts	3,580.00	3,750.00	3,695.00	3,900.00	1,950.00
Office Supplies	1,613.01	1,600.00	1,400.00	1,500.00	1,500.00
Office Equip./ Furnishings	435.17	400.00	550.00	425.00	425.00
Advertising	1,223.15	1,750.00	1,750.00	1,800.00	1,800.00
Publications / Printing	1,286.18	1,800.00	2,850.00	2,100.00	2,100.00
Postage	2,764.27	2,500.00	1,900.00	2,000.00	2,000.00
Telephone	2,612.81	2,750.00	2,750.00	2,750.00	2,750.00
Computer Software / Support / Maint.	124.80	500.00	500.00	500.00	500.00
Professional Fees - filings	412.50	1,200.00	125.00	550.00	550.00
Mowing Contract	7,177.50	7,600.00	5,800.00	6,250.00	6,250.00
McDonough Co. GIS Center Contr.	18,738.00	25,000.00	24,985.00	24,985.00	24,985.00
Special Projects	-	2,500.00	-	1,500.00	1,500.00
Maint. of Licensed Vehicles	315.22	550.00	625.00	650.00	650.00
Maint. of Radios / Vehicular Equip.	-	-	-	-	-
Gasoline / Fuel	1,758.71	2,100.00	2,020.00	2,175.00	2,385.00
Transfer to Health Trust	59,682.09	61,030.00	61,560.00	65,320.00	65,320.00
General Operating Expenses	21,341.25	300.00	100.00	100.00	100.00
Capital Purchases	-	-	-	5,000.00	5,000.00
TOTAL EXPENSES	\$ 346,356.98	\$ 349,910.00	\$ 339,885.00	\$ 366,315.00	\$ 364,575.00

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

Salaries Part Time - A twenty five cent per hour increase is proposed and adding a full time-part time employee.

Office Equipment - Purchase six new chairs and two end tables for office, and replace a desk.

Hand Tools - Replacment of a trash pump (\$350), purchase a portable generator (\$1000), replace two string trimmers and two leaf blowers.

Bldg/Grnds/Fixed Equip.- This line item includes \$17,000 for the remodeling of the cemetery office, \$3000 to extend the water line and add five lawn hydrants in the cemetery and \$2000 to install a concrete pad for a dirt storage area.

Capital Outlay - Purchases this year include a commercial mower (\$16,500 including trade-in), replace two mowers (\$10,500 including trade-in) and a flatbed trailer (\$2,700).

The cemetery is staffed by one full time caretaker, a full-time part-time employee and serveral part-time seasonal workers.

CEMETERY DEPARTMENT

Account No. 100-120

ITEMS OF EXPENDITURE	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
Salaries - Regular	\$ 53,461.44	\$ 54,760.00	\$ 54,665.00	\$ 56,495.00	\$ 56,495.00
Salaries - Overtime	5,050.67	4,500.00	4,500.00	4,500.00	4,500.00
Salaries - Part time	47,533.59	58,000.00	58,000.00	69,300.00	69,300.00
Life / Unemployment Ins.	901.24	1,150.00	1,150.00	1,550.00	1,550.00
Deferred Compensation	477.36	480.00	485.00	500.00	500.00
Safety Equip / Uniform Exp.	1,040.90	850.00	850.00	1,000.00	1,000.00
Travel / Training / Cont. Ed.	-	-	-	350.00	350.00
Drug and Alcohol Testing	65.00	65.00	65.00	65.00	65.00
Assoc. Dues & Memberships	-	-	-	100.00	100.00
Office Supplies	160.23	150.00	150.00	200.00	200.00
Office Equip./Furnishings	-	-	-	2,300.00	2,300.00
Advertising	100.00	-	100.00	100.00	100.00
Publications / Printing	334.20	450.00	450.00	450.00	450.00
Telephone	1,910.84	2,000.00	2,000.00	2,100.00	2,100.00
Utilities	3,312.24	3,500.00	2,500.00	3,750.00	3,750.00
Computer Software Support / Maint.	683.40	800.00	800.00	800.00	800.00
Professional Fees	250.00	-	-	-	-
Special Projects	-	-	-	-	-
Maint. Licensed Vehicles	2,574.69	2,500.00	4,000.00	2,500.00	2,500.00
Maint. Radio/Vehicular Equip.	-	150.00	150.00	150.00	750.00
Gasoline / Fuel	6,666.27	7,500.00	8,300.00	8,500.00	10,000.00
Maint. of Movable Equip.	4,939.20	4,600.00	4,000.00	4,000.00	4,000.00
Hand Tools	958.89	3,500.00	3,500.00	4,000.00	4,000.00
Bldg/Grnds / Fixed Equip. Maint.	3,704.16	12,700.00	12,700.00	9,000.00	9,000.00
Transfer to Health Trust	14,979.33	15,320.00	15,450.00	16,395.00	16,395.00
General Operating Expense	1,324.77	1,700.00	1,700.00	1,700.00	1,700.00
Capital Improvement Projects	-	-	-	17,000.00	17,000.00
Capital Equipment	-	47,325.00	50,620.00	29,700.00	29,700.00
TOTAL EXPENSES	\$ 150,428.42	\$ 222,000.00	\$ 226,135.00	\$ 236,505.00	\$ 238,605.00

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 13,850.00	16,850.00	17,400.00	20,250.00	20,250.00
Stone Setting Fee	-	1,500.00	850.00	1,000.00	1,000.00
Cemetery Maintenance Fees	3,700.00	4,500.00	4,000.00	4,000.00	4,000.00
TOTAL REVENUE	3,700.00	6,000.00	4,850.00	5,000.00	5,000.00
ITEMS OF EXPENDITURE					
Stone Refurbishment	-	2,000.00	2,000.00	2,000.00	2,000.00
Professional Fees	150.00	-	-	-	
General Operating Expense	-	-	-	-	
TOTAL EXPENSES	150.00	2,000.00	2,000.00	2,000.00	2,000.00
PROJECTED ENDING BALANCE	17,400.00	20,850.00	20,250.00	23,250.00	23,250.00

CITY HALL MAINTENANCE FUND

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

This year, the city plans to replace the carpet in City Hall.

CITY HALL MAINTENANCE FUND					
Account No. 155					
SOURCE OF FUNDS	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 16,507.57	\$ 13,342.57	\$ 13,346.23	\$ 14,981.23	\$ 14,981.23
INTRA-FUND TRANSFERS IN					
From General Corporate	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TOTAL TRANSFERS IN	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
ITEMS OF EXPENDITURE					
Capital (Furnishings)	-	-			
Buildings and Grounds	8,161.34	3,500.00	3,365.00	16,000.00	16,000.00
TOTAL EXPENSES	8,161.34	3,500.00	3,365.00	16,000.00	16,000.00
PROJECTED ENDING BALANCE	\$ 13,346.23	\$ 14,842.57	\$ 14,981.23	\$ 3,981.23	\$ 3,981.23

FIRE DEPARTMENT

Capital Outlay- This includes some window replacements at station #1 .

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.

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 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
Salaries - Regular	\$ 1,104,278.84	\$ 1,138,480.00	\$ 1,142,000.00	\$ 1,179,780.00	\$ 1,160,220.00
Salaries - Overtime	56,034.62	65,000.00	75,000.00	95,000.00	85,000.00
Life / Unemployment Ins.	5,956.89	7,600.00	6,400.00	7,105.00	7,105.00
Deferred Compensation	9,575.06	9,650.00	9,785.00	9,820.00	9,820.00
Child Safety Seats	9,288.32	-	-	-	-
Travel / Training / Cont. Ed.	6,772.05	15,000.00	10,000.00	20,000.00	20,000.00
Assoc. Dues & Memberships	1,008.00	1,500.00	1,500.00	1,500.00	1,500.00
Fire Prevention Education	2,490.31	2,000.00	2,000.00	2,000.00	2,000.00
Office Supplies	1,286.63	1,200.00	1,200.00	1,200.00	1,200.00
Office Equip. / Furnishings	1,072.56	1,500.00	2,000.00	1,500.00	1,500.00
Advertising	-	-	-	-	-
Publications / Printing	288.55	1,000.00	1,000.00	2,000.00	2,000.00
Postage	272.47	600.00	400.00	600.00	600.00
Telephone	3,786.89	4,000.00	4,000.00	4,000.00	4,000.00
Utilities	17,687.71	20,000.00	15,000.00	20,000.00	18,500.00
Computer Software / Support / Maint.	-	500.00	500.00	500.00	500.00
Professional Fees	825.00	2,000.00	2,000.00	3,250.00	2,000.00
Equip. Loan / Lease Pmts	1,876.32	1,120.00	1,400.00	1,500.00	1,500.00
Maint. Licensed Vehicles	20,853.74	31,000.00	20,000.00	31,000.00	31,000.00
Maint. of Radios / Vehicular Equip.	2,125.44	2,500.00	2,500.00	2,500.00	2,500.00
Gasoline / Fuel	9,037.77	10,800.00	11,000.00	12,000.00	12,980.00
Maint. of Movable Equipment	10,955.83	10,000.00	10,000.00	10,000.00	10,000.00
Hand Tools	823.73	900.00	900.00	800.00	800.00
Region 9 Tech Rescue Team	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	5,199.56	6,000.00	5,000.00	6,000.00	6,000.00
Bldg / Grnds / Fixed Equip. Maint.	9,347.59	7,000.00	10,000.00	7,000.00	7,000.00
Blgd/Grnds / Training Facility Maint.	754.36	1,000.00	1,000.00	1,000.00	1,000.00
Transfer to Health Trust	256,268.73	267,210.00	263,610.00	277,680.00	277,680.00
General Operating Expense	4,754.70	5,000.00	12,000.00	5,000.00	5,000.00
Capital Equipment	-	35,000.00	35,000.00	-	-
Capital Projects	-	-	-	35,200.00	17,500.00
TOTAL EXPENSES	\$ 1,543,621.67	\$ 1,648,560.00	\$ 1,646,195.00	\$ 1,738,935.00	\$ 1,689,905.00

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 \$70,165 this year in property and replacement taxes.

The city is requesting a FEMA grant for \$31,000 which we will be responsible for a 10% match. This grant will be used to purchase an inflatable smoke house to be used in teaching fire safety to kids.

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 17,744.38	\$ 15,529.38	\$ 21,841.82	\$ 32,130.82	\$ 32,130.82
Property Taxes	59,785.78	59,500.00	59,775.00	59,800.00	59,800.00
Replacement Tax	11,907.97	12,375.00	10,204.00	10,365.00	10,365.00
Rural Fire Fees	16,077.36	15,000.00	16,265.00	16,265.00	16,265.00
Interest	40.91	100.00	50.00	50.00	50.00
FEMA Grant	-	30,000.00	-	31,000.00	31,000.00
Misc. Receipts	-	-	-	-	-
TOTAL REVENUES	87,812.02	116,975.00	86,294.00	117,480.00	117,480.00
ITEMS OF EXPENDITURE					
Safety Equip/Uniform Exp	29,714.58	36,000.00	22,000.00	20,000.00	20,000.00
Int. Expense - Fire Truck	15,448.49	13,660.00	13,660.00	12,165.00	12,165.00
Capital Outlay-Principal (Fire Truck)	38,551.51	40,345.00	40,345.00	41,835.00	41,835.00
FEMA Grant	-	30,000.00	-	31,000.00	31,000.00
FEMA Grant-match	-	3,000.00	-	3,100.00	3,100.00
General Operating Expense	-	-	-	-	-
TOTAL EXPENSES	83,714.58	123,005.00	76,005.00	108,100.00	108,100.00
PROJECTED ENDING BALANCE	\$ 21,841.82	\$ 9,499.38	\$ 32,130.82	\$ 41,510.82	\$ 41,510.82

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 \$71,875 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 Outlay - \$46,000 is being requested for the purchase of two replacement squad cars.

POLICE PROTECTIVE TAX FUND					
Account No. 250					
SOURCE OF FUNDS	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 40,218.76	\$ 92,603.76	\$ 92,051.42	\$ 60,950.42	\$ 60,950.42
Property Taxes	59,785.78	59,500.00	59,775.00	59,800.00	59,800.00
Replacement Tax	11,907.97	12,375.00	10,205.00	10,365.00	10,365.00
Law Enforcement Grant (police car)	-	-	18,847.00	-	-
Interest	138.91	150.00	130.00	130.00	130.00
Misc. Receipts	-	-	-	-	-
TOTAL REVENUES	71,832.66	72,025.00	88,957.00	70,295.00	70,295.00
ITEMS OF EXPENDITURE					
Capital Outlay	-	100,000.00	100,058.00	62,000.00	46,000.00
Vehicle Maintenance	-	-	-	-	-
Maint. Of Radio/Veh Equipment	-	-	-	-	-
Maint. Moveable Equip	-	-	-	-	-
TOTAL EXPENSES	-	100,000.00	100,058.00	62,000.00	46,000.00
INTRA-FUND TRANSFERS OUT					
To Gen. Corp. (Bldg. Lease)	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
PROJECTED ENDING BALANCE	\$ 92,051.42	\$ 44,628.76	\$ 60,950.42	\$ 49,245.42	\$ 65,245.42

POLICE DEPARTMENT

The Macomb Police Department budget allows for 26 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.

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 (\$68,560) 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.

Firing Range - It is expected that PIT will desolve and WIU will take over. The range will need to be upgraded to attract users. This will benefit the city in many ways.

Maintenance of Bldgs/Grounds This item is used to pay for janitorial services at the police station. The balance will be used for routine maintenance and upkeep.

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

Capital Outlay - With the implementation of a new mandatory tow fee, improvements are being made to the impound lot. A security camera will be purchased to link the impound lot and the 911 center.

POLICE DEPARTMENT

Account No. 100-145

ITEMS OF EXPENDITURE	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
Salaries - Regular	\$1,540,193.47	\$1,600,000.00	\$1,553,470.00	\$1,659,875.00	\$1,659,875.00
Salaries - Overtime	201,175.62	179,000.00	270,000.00	179,000.00	255,000.00
Life / Unemployment Ins.	8,718.17	9,140.00	9,140.00	10,145.00	10,145.00
Deferred Compensation	7,826.34	8,000.00	8,000.00	8,200.00	8,200.00
Safety Equip / Uniform Exp	47,220.70	50,400.00	50,400.00	51,000.00	51,000.00
Travel/Training / Continuing Ed.	49,740.47	50,000.00	50,000.00	50,000.00	50,000.00
Assoc. Dues & Memberships	1,005.00	650.00	885.00	900.00	900.00
Engineering	-	-	-	-	-
Office Supplies	3,773.38	4,500.00	3,500.00	4,000.00	4,000.00
Office Equipment / Furnishings	6,462.13	3,000.00	2,000.00	3,000.00	2,500.00
Advertising	-	400.00	400.00	400.00	400.00
Publications / Printing	9,050.65	9,500.00	9,500.00	9,500.00	9,500.00
Postage	807.96	900.00	1,400.00	1,500.00	1,500.00
Telephone	11,762.71	13,200.00	13,200.00	13,200.00	13,200.00
Utilities	14,542.95	18,000.00	15,000.00	18,500.00	17,000.00
Computer Software /Support /Maint.	2,189.34	4,000.00	4,000.00	8,000.00	8,000.00
Mobile Data Computer Exp/Purchase	8,768.14	10,000.00	8,000.00	10,000.00	9,000.00
Prof. Fees / Services	635.07	1,700.00	1,200.00	1,700.00	1,500.00
Equip. Loan / Lease Pmts.	3,089.98	3,500.00	4,200.00	4,500.00	4,500.00
Building Rent / Lease Payment	139,425.00	138,410.00	138,410.00	137,120.00	137,120.00
911 Comm Center Pmt.	267,418.40	275,775.00	250,810.00	276,515.00	276,515.00
Maint. of Licensed Vehicles	17,249.63	21,000.00	21,000.00	21,000.00	21,000.00
Maint. of Radios / Vehicular Equip.	18,125.92	19,000.00	16,000.00	19,000.00	17,000.00
Gasoline / Fuel	41,157.32	50,600.00	50,600.00	50,600.00	57,100.00
Hand Tools-Small Equip	60.08	-	-	-	-
K-9 Unit Expenses	1,687.47	4,000.00	3,000.00	4,000.00	4,000.00
Firing Range	6,775.38	13,000.00	11,000.00	13,000.00	11,000.00
Bldg./Grounds / Fixed Equip. Maint.	21,363.31	21,000.00	21,000.00	23,500.00	23,500.00
Tow Expense	6,248.89	31,000.00	25,000.00	25,000.00	25,000.00
Transfer to Health Trust	347,898.68	358,400.00	366,150.00	391,925.00	391,925.00
General Operating Expenses	2,260.72	3,500.00	3,500.00	3,500.00	3,500.00
Capital Projects	-	20,000.00	40,355.00	15,000.00	15,000.00
TOTAL EXPENSES	\$2,786,632.88	\$2,921,575.00	\$2,951,120.00	\$3,013,580.00	\$3,088,880.00

SALES TAX - INFRASTRUCTURE

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

In FY 2012-2013, the City has budgeted \$2,000,000 on the following projects:

Re-construction of Charles Street	\$	450,000
Mill and Overlay the American Legion Parking Lot	\$	140,000
Engineering design for W. Carroll St. Reconstr/Overlay	\$	160,000
Full Depth Recycle and Overlay	\$	1,250,000

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. It is planned to repay this loan over three years, starting FY 13-14.

This fund will pay one third the cost of salary and benefits for a new city employed engineer.

SALES TAX - INFRASTRUCTURE

Account No. 110

SOURCE OF FUNDS	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13 BUDGET
	Actual	Budget	11-12 Revenues	Dept Budget Requests	
PROJECTED BEGINNING BALANCE	\$1,000,625.77	\$ 1,268,790.00	\$ 1,270,331.09	\$ 1,098,630.09	\$1,098,630.09
Sales Tax Referendum	921,370.95	1,525,000.00	1,475,000.00	1,800,000.00	1,800,000.00
Interest	1,539.00	1,500.00	1,000.00	1,000.00	1,000.00
Misc Receipts	85,042.06	35,000.00	100.00	100.00	100.00
TOTAL REVENUES	1,007,952.01	1,561,500.00	1,476,100.00	1,801,100.00	1,801,100.00
ITEMS OF EXPENDITURE					
Concrete	17,114.50	30,000.00	30,000.00	35,000.00	35,000.00
Asphalt	25,105.63	50,000.00	8,000.00	15,000.00	15,000.00
Emulsion Oil	44,330.97	60,000.00	25,000.00	30,000.00	30,000.00
Sand / Rock	9,647.95	10,000.00	15,000.00	15,000.00	15,000.00
Pipe/Culverts/Grates/Inlets/Manholes	30,584.61	30,000.00	20,000.00	25,000.00	25,000.00
Street Striping / Paint	7,605.12	10,000.00	10,540.00	8,000.00	8,000.00
Street Crack Sealing	-	100,000.00	199,565.00	-	-
Street Micro-Surfacing	20,255.75	-	-	-	-
Sidewalk Replace Program- shared	3,105.00	10,000.00	2,000.00	1,000.00	5,000.00
Storm Sewers - Washington/Edwards	9,287.66	-	-	-	-
Infrastructure Street Projects	23,591.77	-	7,155.00	-	-
Wigwam Hollow Bridge - Land Acq	-	23,200.00	-	25,000.00	25,000.00
First Banker's Trust Connect Road	36,100.00	-	-	-	-
Constr. - Ward Str Ph I	187,350.50	255,000.00	20,855.00	-	-
Constr. - Ward St Ph II	144,007.33	-	2,420.00	-	-
Constr. - Charles Str	-	300,000.00	42,870.00	500,000.00	450,000.00
Resurfacing - W University/Western	41,159.90	1,250,000.00	1,127,396.00	-	-
University Drive Improvements	-	0.00	-	-	40,000.00
American Legion Parking Lot	-	-	-	140,000.00	140,000.00
Summit Street	-	-	87,000.00	20,000.00	20,000.00
Madison Street Extension	-	-	-	30,000.00	30,000.00
W. Carroll Street Reconstr/Overlay	-	-	-	-	160,000.00
Full Depth Recycle/Overlay	-	-	-	-	1,250,000.00
Loan to Water Fund (NE Water Main)	139,000.00	-	-	-	-
TOTAL EXPENSES	738,246.69	2,128,200.00	1,597,801.00	844,000.00	2,248,000.00
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 OUT	-	50,000.00	50,000.00	50,000.00	58,335.00
PROJECTED ENDING BALANCE	\$ 1,270,331.09	\$ 652,090.00	\$ 1,098,630.09	\$ 2,005,730.09	\$ 593,395.09

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 1.832% 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 \$39,545 (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 Street Fund 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 \$17.50 per month. (\$.50 increase)

GARBAGE COLLECTION/DISPOSAL FUND					
Account No. 210					
SOURCE OF FUNDS	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
PROJECTED BEGINNING BALANCE	\$ 74,402.32	\$ 70,063.32	80,152.05	\$ 55,294.05	\$ 55,294.05
Replacement Taxes	31,584.55	32,845.00	27,065.00	27,500.00	27,500.00
Interest	153.00	200.00	100.00	100.00	100.00
Yard Waste Stickers, Resale	3,965.50	4,000.00	4,000.00	4,000.00	4,000.00
Misc. Receipts	10,138.20	3,000.00	4,880.00	500.00	500.00
Monthly Fees	836,817.73	856,800.00	850,000.00	875,200.00	875,200.00
TOTAL REVENUES	882,658.98	896,845.00	886,045.00	907,300.00	907,300.00
ITEMS OF EXPENDITURE					
Part-time Salaries	10,225.88	10,655.00	11,360.00	11,400.00	11,400.00
FICA	768.00	850.00	870.00	875.00	875.00
Employee Insurance	116.26	175.00	175.00	200.00	200.00
Telephone	259.29	300.00	300.00	300.00	300.00
Professional Fees	-	-	-	-	-
Contracts - Garbage Collection	544,701.60	554,390.00	553,650.00	575,510.00	568,565.00
Recycling	176,729.00	179,665.00	179,690.00	186,800.00	184,015.00
Yard Waste-"No Sticker"	19,082.00	19,600.00	32,900.00	33,885.00	33,505.00
Contr. To WIRC-paint/elec recycling	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Equip. Loan/Lease	-	4,200.00	-	-	-
Capital Outlay	-	-	-	-	-
Maint Moveable Equip	17,324.31	21,000.00	21,000.00	20,000.00	20,000.00
Yard Waste Stickers, Purchase	5,575.00	6,000.00	4,750.00	4,750.00	4,750.00
Yard Waste Center Operations	14,765.79	17,500.00	17,500.00	18,000.00	18,000.00
Bldg/Grnd/Fixed Equip Maint.	307.50	1,600.00	400.00	500.00	500.00
General Operating Expense	4,345.62	500.00	5,010.00	200.00	200.00
TOTAL EXPENSES	801,700.25	823,935.00	835,105.00	859,920.00	849,810.00
INTRA-FUND TRANSFERS OUT					
To IT Fund	-	-	-	-	-
To Street Dept.-Salaries PW	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
To Street Dept.-Materials	13,000.00	13,000.00	13,000.00	13,000.00	-
To General Corp.-Admin. B.O.	37,209.00	37,798.00	37,798.00	39,545.00	39,545.00
TOTAL TRANSFERS OUT	75,209.00	75,798.00	75,798.00	77,545.00	64,545.00
PROJECTED ENDING BALANCE	\$ 80,152.05	\$ 67,175.32	\$ 55,294.05	\$ 25,129.05	\$ 48,239.05

STREET DEPARTMENT

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

TRANSFERS include;

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

\$8,335 from the sales tax infrastructure fund as one third share of a city engineer for four months

\$450,000 from the motor fuel tax fund for labor, equipment and materials for street activities

\$113,650 from the sewer fund to defray part of the costs of the Public Works' director, secretary and a new engineer's salary and benefits. It also includes \$42,500 (one fourth share) of a new loader.

\$487,200 from the water fund to defray part of the costs of the Public Works director, secretary, a new city engineer's salary and benefits, six employees' salaries and benefits transferred from water distribution to street operations and includes \$42,500 (one fourth share) of a new loader.

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

STREET DEPARTMENT REVENUES					
Account No. 200					
REVENUES	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
Replacement Taxes	\$ 15,792.28	\$ 16,420.00	\$ 13,530.00	\$ 15,200.00	\$ 13,745.00
Telecommunications Taxes	416,250.68	400,000.00	415,000.00	420,000.00	420,000.00
Energy Efficient Grant	-	-	30,542.00	-	-
State Highway Maint.	3,240.78	3,290.00	3,290.00	3,290.00	3,290.00
Sale of Materials	621.37	500.00	100.00	100.00	100.00
Sale of Fuel-outside vendors	566,079.36	633,520.00	677,000.00	700,000.00	796,220.00
Sale of Fuel-internal usage	119,867.75	159,475.00	158,420.00	170,000.00	172,025.00
Street Sweeping-outside vendors	-	-	-	-	5,000.00
Misc. Receipts	13,047.59	10,000.00	6,000.00	5,000.00	5,000.00
SUBTOTAL	1,134,899.81	1,223,205.00	1,303,882.00	1,313,590.00	1,415,380.00
INTRA-FUND TRANSFERS IN					
From General Corp.	-	-	-	360,070.00	302,215.00
From Garbage Fund	38,000.00	38,000.00	38,000.00	38,000.00	25,000.00
From Sales Tax Infrastructure	-	-	-	8,335.00	8,335.00
TRANSFERS IN					
From MFT	439,135.00	450,000.00	450,000.00	450,000.00	450,000.00
From Water Revenue Funds	63,280.00	59,100.00	59,100.00	338,025.00	487,200.00
From Sewer Revenue Funds	63,280.00	59,100.00	59,100.00	80,530.00	113,650.00
INTRA FUND TRANSFERS OUT					
To General Fund	124,760.96	20,810.00	166,127.00	-	-
TOTAL REVENUES / EXPENDITURES	\$ 1,613,833.85	\$ 1,808,595.00	\$ 1,743,955.00	\$ 2,588,550.00	\$ 2,801,780.00

STREET DEPARTMENT

The Street Department 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.

Salaries - This line item shows a significant increase this year due to six employees previously paid from the water fund being shifted to the street division of operations. Two vacancies held in this department will also be filled this year, along with hiring a city engineer.

Benefits and associated expenditure line items (distribution) for these 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.

Tree Planting, Care/Maint. Forester - Additional funds have been included to remove several trees for public safety.

Capital Equipment - This line item includes the purchase of a one- ton truck w/plow (\$54,000), a pick-up truck w/utility box (\$28,000), a loader (\$170,000) a tractor w/wing mower (\$85,000) and a road edger (\$8,500).

The water and sewer departments are each contributing \$42,500 toward the cost of the loader.

STREET DEPARTMENT EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	FY 10-11	FY 11-12	Re-estimated	FY 12-13	
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
Salaries - Regular	\$ 425,467.75	\$ 457,650.00	\$ 355,345.00	\$ 707,400.00	\$ 768,840.00
Salaries - Overtime	5,718.82	20,000.00	10,000.00	35,000.00	26,500.00
Salaries-OT St.Sweeping Private	-	-	-	-	600.00
Salaries - Part time	13,465.73	25,900.00	25,900.00	25,900.00	26,600.00
Life / Unemployment Ins.	2,654.04	3,465.00	3,460.00	5,865.00	7,245.00
Deferred Compensation	1,392.18	1,575.00	1,260.00	2,500.00	2,500.00
Safety Equip / Uniform Exp.	4,570.31	4,800.00	4,800.00	5,500.00	5,500.00
Safety Equip / Uniform Exp.-Distrib	-	-	-	1,000.00	1,000.00
Travel /Training / Continuing Ed.	2,973.29	4,000.00	5,000.00	6,000.00	4,000.00
Travel/Training/ Continuing Ed.-Distrib	-	-	-	2,000.00	2,000.00
Drug and Alcohol Testing	585.00	700.00	700.00	700.00	700.00
Assoc. Dues and Memberships	1,045.00	1,500.00	1,200.00	1,200.00	1,200.00
Assoc. Dues and Memberships-Distrib	-	-	-	200.00	200.00
Engineering-Incidental	2,033.80	1,000.00	1,000.00	1,000.00	1,000.00
Office Supplies	2,073.81	3,200.00	1,000.00	2,000.00	2,000.00
Office Equipment / Furnishings	172.48	250.00	1,400.00	500.00	500.00
Advertising	286.00	-	1,250.00	1,000.00	1,000.00
Publications / Printing	431.91	250.00	250.00	350.00	350.00
Postage	295.00	300.00	400.00	450.00	450.00
Telephone	3,956.07	4,000.00	5,200.00	6,000.00	6,000.00
Utilities	13,645.50	18,000.00	14,000.00	14,000.00	14,000.00
Computer Software / Support / Maint.	1,030.37	1,500.00	1,000.00	1,200.00	1,200.00
Professional Fees	506.00	600.00	1,000.00	1,000.00	1,000.00
Street Lighting	88,882.06	90,500.00	90,500.00	96,000.00	96,000.00
Weed and Mosquito Spraying	6,849.01	14,000.00	14,000.00	14,000.00	14,000.00
Equipment Loan/Lease Pymts	499.85	1,120.00	1,300.00	1,300.00	1,300.00
Vehicle Maintenance	28,747.46	50,000.00	40,000.00	35,000.00	40,000.00
Vehicle Maintenance-Distribution	-	-	-	7,500.00	7,500.00
Maint. Radios / Vehicular Equipment	2,798.01	4,000.00	4,000.00	3,500.00	3,500.00
Gasoline / Fuel - Bulk Purchase	706,708.63	767,100.00	810,000.00	810,000.00	962,100.00
Gasoline / Fuel - Dept Use	40,823.56	52,000.00	44,900.00	50,000.00	53,415.00
Gasoline / Fuel - Distribution	-	-	-	19,865.00	19,865.00
Maint. Movable Equip.	46,521.78	43,000.00	30,000.00	35,000.00	35,000.00
Maint. Movable Equip.-Distrib	-	-	-	6,000.00	7,000.00
Hand Tools / Small Equip	4,733.54	9,000.00	6,000.00	6,000.00	6,000.00
Hand Tools / Small Equip.-Distribution	-	-	-	5,000.00	5,000.00
Street / Bridge Maintenance	46,334.81	30,000.00	15,000.00	30,000.00	15,000.00
Traffic Control Signage- Hardware	9,925.00	10,000.00	12,000.00	12,000.00	12,000.00
Tree Planting, Care/Maint./ Forester	9,995.42	10,000.00	13,000.00	13,000.00	13,000.00
Trees Forever Grant Exp.	-	-	3,000.00	-	-
Chandler Park Exp	42.17	-	-	-	-
Bldg / Grnds / Fixed Equip. Maint.	9,511.04	15,000.00	12,000.00	15,000.00	15,000.00
Heating System Replace/weatherproof	-	-	41,840.00	-	-
Transfer to Health Trust	104,725.29	91,185.00	93,090.00	199,620.00	215,715.00

General Operating Expense	12,848.16	18,000.00	15,000.00	18,000.00	15,000.00
General Operating Exp.-Underground	-	-	-	45,000.00	45,000.00
Capital Equipment	11,585.00	55,000.00	64,160.00	346,000.00	346,000.00
TOTAL EXPENSES	1,613,833.85	1,808,595.00	1,743,955.00	2,588,550.00	2,801,780.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Historic District Study - These monies will be paid to a consultant to prepare a national register nomination for the downtown district.

Surplus Tax Payments - 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.

Transfers to West Side TIF - Monies are earmarked for transfer to West Side TIF to take the initiative in bringing physical improvements to that area.

DOWNTOWN TIF FUND

Account No. 305

	FY 10-11	FY 11-12	Re-estimated	FY 12-13	
REVENUES	Actual	Budget	11-12 Revenues	Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 368,349.26	\$ 366,923.26	\$ 410,980.64	\$ 173,667.64	\$ 173,667.64
TIF Property Tax Increment	255,903.04	250,000.00	195,211.00	195,000.00	195,000.00
Interest	795.25	700.00	500.00	500.00	500.00
Historic Preservation Grant	-	2,000.00	15,780.00	4,500.00	4,500.00
West Central ILL Arts Center Repay	10,000.08	10,000.00	10,000.00	10,000.00	10,000.00
Misc Receipts	2,370.61	-	2,545.00	4,200.00	4,200.00
TOTAL REVENUES	269,068.98	262,700.00	224,036.00	214,200.00	214,200.00
ITEMS OF EXPENDITURE					
Part Time Salaries	8,706.49	10,000.00	11,620.00	14,230.00	14,230.00
Life/Unemployment Insurance	116.03	160.00	237.00	237.00	237.00
Professional Services Contract	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Engineering	1,447.86	2,500.00	1,500.00	1,500.00	1,500.00
Advertising / Marketing	2,469.80	4,000.00	7,200.00	4,000.00	4,200.00
Business Recruitment / Retention	1,468.00	-	-	-	-
Downtown Beautification	4,929.32	2,600.00	4,300.00	3,000.00	4,700.00
Postage	-	500.00	250.00	200.00	200.00
Telephone	-	-	-	-	-
Computer Software / Support / Maint	-	-	-	-	-
Professional Fees	-	3,000.00	-	3,000.00	50,000.00
Travel / Training / Cont. Ed.	2,681.80	4,500.00	3,000.00	4,000.00	4,000.00
Professional Dues	265.00	625.00	1,025.00	1,000.00	1,025.00
Dwntn Sidewalk/Curb Repair/Replacement	-	45,750.00	-	100,000.00	50,000.00
Land Acquisition/Demo	-	-	-	10,000.00	10,000.00
Facade Program	15,032.00	50,000.00	39,150.00	50,000.00	50,000.00
Bldgs / Grnds / Fixed Equip. Maint.	4,109.79	8,000.00	6,000.00	5,000.00	4,500.00
General Operating Expense	-	-	-	-	-
Historic Preservation Grant Match	91.51	1,750.00	327.00	375.00	300.00
Historic District Study	10,120.00	2,500.00	5,280.00	5,500.00	8,500.00
Loan Disbursement	-	-	-	-	-
Surplus Tax Payment - Reserve	-	87,000.00	80,460.00	81,000.00	81,000.00
TOTAL EXPENSES	81,437.60	252,885.00	190,349.00	313,042.00	314,392.00
INTRA-FUND TRANSFERS OUT					
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
To West Side TIF	135,000.00	361,000.00	261,000.00	10,000.00	10,000.00
TOTAL TRANSFERS OUT	145,000.00	371,000.00	271,000.00	20,000.00	20,000.00
PROJECTED ENDING BALANCE	\$ 410,980.64	\$ 5,738.26	\$ 173,667.64	\$ 54,825.64	\$ 53,475.64

WEST SIDE TIF

This TIF was created in December, 2009.

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

Land Acquisition/Demo-\$72,000 is being allocated to purchase a property in the 100 blk of W. Adams and \$15,000 for it's demolition. This is being done in anticipation of a new Adams St. development project.

Chandler Park Electrical - The south part of Chandler Park was rewired for electrical services in 2011. The City intends to complete the north part in 2012. The budget for this project, including engineering is \$35,000.

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

WEST SIDE TIF FUND					
Account No. 307					
REVENUES	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 117,912.50	\$ 115,931.50	\$ 235,045.26	\$ 325,628.26	\$ 325,628.26
TIF Property Tax Increment	-	-	34,953.00	35,000.00	35,000.00
Interest	-	-	-	-	-
Kiwanis Reimb/Chandler Pk. Playgrnd	26,519.32	-	-	-	-
Misc Receipts	1,000.00	-	-	-	-
TOTAL REVENUES	27,519.32	-	34,953.00	35,000.00	35,000.00
INTRA-FUND TRANSFERS IN	-	-	-	-	-
From Dwntn TIF	135,000.00	361,000.00	261,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	135,000.00	361,000.00	261,000.00	10,000.00	10,000.00
ITEMS OF EXPENDITURE					
Consulting / Professional Fees	277.50	20,000.00	39,000.00	20,000.00	10,000.00
Training/Cont Education	105.25	-	-	-	-
Utilities	715.92	-	750.00	600.00	600.00
Construction Costs	-	275,000.00	-	-	-
Fix or Flatten Properties	-	-	-	-	10,000.00
Land Acquisition/Demo	-	50,000.00	48,000.00	130,000.00	87,000.00
Bldgs / Grnds / Fixed Equip. Maint.	12,999.12	7,500.00	7,500.00	7,500.00	7,500.00
Chandler Park Playground	31,288.77	-	-	-	-
Chandler Park Electrical	-	75,000.00	110,120.00	-	35,000.00
Chandler Park Misc	-	5,000.00	-	5,000.00	5,000.00
Adams Street Improvements	-	-	-	300,000.00	-
Lamoine Hotel Project	-	-	-	200,000.00	200,000.00
Surplus Tax Payments	-	-	-	1,750.00	1,750.00
TOTAL EXPENSES	45,386.56	432,500.00	205,370.00	664,850.00	356,850.00
PROJECTED ENDING BALANCE	\$ 235,045.26	\$ 44,431.50	\$ 325,628.26	\$ (294,221.74)	\$ 13,778.26

MDDC REVOLVING LOAN FUND

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

\$20,065 is being transferred to the Community Development Fund to assist with an economic development project.

MDDC REVOLVING LOAN FUND					
Account No. 320					
SOURCE OF FUNDS	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 214,172.00	\$ 246,637.00	\$219,059.91	\$100,004.91	\$100,004.91
Interest on fund balance	326.00	400.00	200.00	200.00	200.00
Interest on Loans	2,141.51	1,175.00	2,030.00	1,745.00	1,865.00
Loan Principal Repayments	33,720.40	18,935.00	26,700.00	13,120.00	18,000.00
TOTAL REVENUES	36,187.91	20,510.00	28,930.00	15,065.00	20,065.00
ITEMS OF EXPENDITURE					
Professional Fees	-	-	-	-	-
Facade Improvements-Lamoine Hotel	-	-	-	-	-
Loan Disbursements	31,300.00	-	20,000.00	-	-
TRANSFERS OUT					
To Community Development	-	-	127,985.00	-	20,065.00
TOTAL EXPENSES	31,300.00	-	147,985.00	-	20,065.00
PROJECTED ENDING BALANCE	\$219,059.91	\$267,147.00	\$100,004.91	\$115,069.91	\$100,004.91

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.

The CDAP fund is being utilized to provide a local match for grant monies anticipated to be received from IDOT and DCEO for Project Scotch. In total, \$353,000 (over two fiscal years) is planned to be expended for road infrastructure improvements in support of an industrial expansion project and pending new commercial developments.

Additionally, \$75,000 of CDAP funds is being pledged or reserved for Project Spencer. Spencer involves a low interest loan to commercial developers to build on currently vacant and undeveloped land south of East Jackson Street.

CDAP REVOLVING LOAN FUND					
Account No. 325					
SOURCE OF FUNDS	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 419,374.18	\$ 477,915.18	\$380,578.54	\$ 359,468.54	\$ 359,468.54
Interest on Fund Balance	597.01	700.00	500.00	400.00	400.00
Interest on Loans	7,328.83	5,550.00	8,790.00	6,275.00	6,275.00
Loan Principal Repayments	50,678.52	37,715.00	49,600.00	26,890.00	26,890.00
TOTAL REVENUES	58,604.36	43,965.00	58,890.00	33,565.00	33,565.00
ITEMS OF EXPENDITURE					
Misc. Expenses	-	-	-	-	-
Project Scotch	-	-	50,000.00	-	-
E. Jackson St. Commercial Loan (Spencer)	-	-	-	-	75,000.00
Loan Disbursements	97,400.00	-	30,000.00	-	-
Professional Fees	-	-	-	-	-
SUB-TOTAL EXPENDITURES	97,400.00	-	80,000.00	-	75,000.00
TRANSFERS OUT					
To Special Project Fund -Scotch	-	-	-	-	303,000.00
TOTAL EXPENDITURES	97,400.00	-	80,000.00	-	378,000.00
PROJECTED ENDING BALANCE	\$380,578.54	\$521,880.18	\$359,468.54	\$393,033.54	\$15,033.54

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 \$173,195 for FY12-13.

The city also has an agreement with the Macomb Area Chamber of Commerce and Downtown Development Corporation for the administration and management of TIF funding for the downtown development. The city will pay the MACCDDC 10% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$21,900, for FY 12-13.

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 12,726.86	\$ 18,546.86	\$ 23,736.52	\$ 27,851.52	\$ 27,851.52
Hotel/Motel Bed Tax	215,456.33	211,500.00	219,000.00	219,000.00	219,000.00
Interest	45.00	50.00	50.00	50.00	50.00
TOTAL REVENUES	215,501.33	211,550.00	219,050.00	219,050.00	219,050.00
ITEMS OF EXPENDITURE					
MACVB Payments	163,341.81	169,200.00	170,635.00	173,195.00	173,195.00
MACCDDC Payments	20,499.86	21,150.00	21,600.00	21,900.00	21,900.00
Cornfed Film Fest	-	-	800.00	-	-
Heritage Days	-	-	-	10,000.00	10,000.00
TOTAL EXPENSES	183,841.67	190,350.00	193,035.00	205,095.00	205,095.00
INTRA FUND TRANSFERS OUT					
To General Corporate Fund	20,650.00	21,150.00	21,900.00	21,900.00	21,900.00
PROJECTED ENDING BALANCE	\$ 23,736.52	\$ 18,596.86	\$ 27,851.52	\$ 19,906.52	\$ 19,906.52

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 16.6%, which is a 4% 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 10.15% (4.5% for IMRF and 5.65% for SSI) is withheld from employee wages. IMRF costs related to the water and sewer funds are expensed in those funds.

In 2007, the city offered an Early Retirement Program, for which an additional liability (\$1,225,000) was incurred. The city borrowed funds to pay this expense at a lower interest rate than IMRF offered. This loan will be repaid by the General Fund (\$77,227.01), Water Fund (\$59,366.69) and the Sewer Fund (\$114,960.69). The final payment will be made this year.

The city's IMRF rate had been on the rise for the past several years, with it leveling out this year. Rates since 2007 are shown below.

2007 IMRF Rate:	8.80%	2010 IMRF Rate:	17.10%
2008 IMRF Rate:	11.72%	2011 IMRF Rate:	17.03%
2009 IMRF Rate:	11.89%	2012 IMRF Rate:	16.60%

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

IMRF and FICA costs increased this year 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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 136,668.73	\$ 143,169.73	\$ 129,758.51	\$ 144,458.51	\$ 144,458.51
Property Taxes - IMRF	354,430.40	245,000.00	244,055.00	264,400.00	264,400.00
Property Taxes - FICA	-	157,550.00	156,945.00	170,700.00	170,700.00
Interest	355.62	400.00	300.00	300.00	300.00
Replacement Prop. Taxes	14,815.00	14,815.00	14,815.00	14,815.00	14,815.00
SUB-TOTAL REVENUES	369,601.02	417,765.00	416,115.00	450,215.00	450,215.00
TRANSFERS IN					
From Water Fund	-	-	-	55,530.00	55,530.00
TOTAL REVENUES	369,601.02	417,765.00	416,115.00	505,745.00	505,745.00
ITEMS OF EXPENDITURE					
City's FICA	141,319.91	157,575.00	158,415.00	201,820.00	201,820.00
City's IMRF	235,191.33	244,475.00	243,000.00	332,010.00	332,010.00
TOTAL EXPENSES	376,511.24	402,050.00	401,415.00	533,830.00	533,830.00
PROJECTED ENDING BALANCE	\$ 129,758.51	\$ 158,884.73	\$ 144,458.51	\$ 116,373.51	\$ 116,373.51

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 two new computers in the Fire Department, \$4,500 for three new computers and a printer in the Police Department, \$2,700 for two new computers, a colored printer and a scanner in the Business Office, \$6,000 for four new computers in the Street Department, \$1,500 for a computer and a colored printer in the Cemetery Department, \$2,000 for two computers in the Zoning Department and \$3,500 as the city's share of a new server for GIS.

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

INFORMATIONAL TECHNOLOGY FUND (IT)					
Account No. 460					
REVENUES	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 236,954.01	\$ 184,784.01	\$ 183,968.02	\$ 135,493.02	\$ 135,493.02
INTRA-FUND TRANSFERS IN					
From Gen. Corp. Fund	-	-	-	-	-
From Garbage Fund	-	-	-	-	-
Misc Receipts	-	-	750.00	750.00	750.00
TRANSFERS IN					
From Water Fund	-	-	-	-	-
From Sewer Fund	-	-	-	-	-

TOTAL REVENUES	-	-	750.00	750.00	750.00
ITEMS OF EXPENDITURE					
Salaries / Benefits	28,346.95	23,380.00	28,100.00	29,300.00	29,300.00
Computer Hardware	5,515.95	8,000.00	11,075.00	19,800.00	19,800.00
Computer Software	1,457.39	1,000.00	800.00	1,000.00	1,000.00
GIS - Low Flight Photos / Equipment	17,083.34	-	-	3,500.00	3,500.00
General Operating Exp	582.36	-	375.00	500.00	500.00
Capital Outlay	-	-	8,875.00	-	-
TOTAL EXPENDITURES	52,985.99	32,380.00	49,225.00	54,100.00	54,100.00
PROJECTED ENDING BALANCE	\$ 183,968.02	\$ 152,404.01	\$ 135,493.02	\$ 82,143.02	\$ 82,143.02

WATER FUND

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

\$3,066,795 to the Water O & M Fund to meet Water Department operating expenses

\$434,260 to the Water Bond and Interest Fund to meet debt service obligations

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

\$326,680 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), \$59,367 for the Water Department's share of an early retirement incentive bond payment

\$56,725 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$487,200 to the water fund to defray part of the costs of the Public Works director, secretary, a new city engineer's salary and benefits, six employees' salaries and benefits transferred from water distribution to street operations and includes \$42,500 (one fourth share) of a new loader

\$55,530 to IMRF for six employees transferred from water distribution to street operations

The city will also be receiving a CDAP Grant in the amount of \$315,750 for water system distribution improvements. The city's share will be \$84,250.

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. It is planned to start repaying this loan in FY 13-14.

There is a transfer-in from the sewer fund to pay for one half the new meters purchased.

A 5% rate increase for water services has been included in this budget

WATER FUND REVENUES

Account No. 500

REVENUES	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 2,345,343.82	\$ 714,223.57	\$ 1,294,060.34	\$ 682,151.84	\$ 682,151.84
Interest	125,200.75	2,500.00	1,340.00	1,300.00	1,300.00
Colchester Wtr Project Reimb	2,310.20	2,310.00	2,310.00	2,310.00	2,310.00
CDAP Water Grant-Wtr Main Constr	350,000.00	300,000.00	-	315,750.00	315,750.00
Rev Bond Proceeds -THM Improv	304,641.00	-	35,822.00	-	-
Loan From Sales Tax Fund	139,000.00	-	-	-	-
User Fee Collections	3,141,135.26	3,328,500.00	3,378,000.00	3,546,000.00	3,546,000.00
Service Fees	3,960.40	3,500.00	7,000.00	7,000.00	7,000.00
Meter Maint/Repair Fees	106,012.85	105,000.00	104,000.00	104,000.00	104,000.00
Other Receipts	94,999.48	108,000.00	125,000.00	100,000.00	100,000.00
TOTAL REVENUES	4,267,259.94	3,849,810.00	3,653,472.00	4,076,360.00	4,076,360.00
INTRA FUND TRANSFERS IN					
From Water Bond/Int	210,800.00	-	-	-	-
From Water Bond/Int Reserve	189,841.00	-	-	-	-
From Water Depreciation	75,320.00	-	-	-	-
TRANSFERS IN					
From Sewer Revenue Funds	60,000.00	60,000.00	60,000.00	75,000.00	75,000.00
From Water Deposits/Refunds	214.81	400.00	400.00	400.00	400.00
TOTAL BUDGETED REVENUES	4,803,435.75	3,910,210.00	3,713,872.00	4,151,760.00	4,151,760.00
INTRA FUND TRANSFERS OUT					
To Water O & M	5,006,207.18	2,838,345.00	3,438,665.00	3,468,095.00	3,066,795.00
To Bond and Interest Fund	402,420.00	402,025.00	418,460.00	434,260.00	434,260.00
To Water Sick & Vacation	-	-	-	-	-
To Water Depreciation	-	-	-	-	-
TRANSFERS OUT					
To Gen. Corp.	299,307.05	331,270.50	331,270.50	326,569.75	326,679.50
To IMRF	-	-	-	55,530.00	55,530.00
To IT Fund	-	-	-	-	-
To Insur. and Tort Judgments	83,505.00	78,285.00	78,285.00	56,725.00	56,725.00
To Street Fund	63,280.00	59,100.00	59,100.00	410,725.00	487,200.00
TOTAL TRANSFERS OUT	5,854,719.23	3,709,025.50	4,325,780.50	4,751,904.75	4,427,189.50
PROJECTED ENDING BALANCE	\$ 1,294,060.34	\$ 915,408.07	\$ 682,151.84	\$ 82,007.09	\$ 406,722.34

WATER FUND

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

Salaries -There has been a reduction in salaries due to a transfer of six employees to the street division.

Computer Software/Maint - The additional amount is to purchase asset management software, software for the cross connection control program, and a back-up server for the SCADA system.

Bldg/Grnds/Fixed Equip. Maint.Treatment - This line item includes \$25,000 for the relocation of the lab, and \$25,000 for elevator repairs.

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

Spring Lake Capital Improvements - New wiring is needed for camping sites, and increasing the camping capacity.

Capital Equipment - This line item includes the purchase of a backhoe, (\$90,000) and a fork lift (\$30,000).

Capital Improvement Projects- This includes (\$125,000) for the Spring Lake wells, (\$30,000) for the Spring Lake pump, (\$35,000) for the R/O wells and (\$25,000) for the plant's steel roof repairs.

In Fy 2012-13, the city plans to spend \$714,000 on the following projects.

Water Tower Painting	\$	314,000
Water System Distribution Improvements	\$	400,000

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
INTRA FUND TRANSFERS IN					
From Water Revenue Funds	\$ 5,006,207.18	\$ 2,838,345.00	\$ 3,438,665.00	\$ 3,468,095.00	\$ 3,066,795.00
ITEMS OF EXPENDITURE					
Salaries - Regular--Treatment	\$ 254,397.59	\$ 258,665.00	252,200.00	\$ 343,200.00	\$ 276,750.00
Salaries - Regular--Distribution	234,264.23	259,065.00	265,540.00	-	-
Salaries - Overtime-Treatment	28,641.58	25,000.00	40,000.00	35,000.00	33,500.00
Salaries - Overtime-Distribution	9,919.01	25,000.00	12,000.00	-	-
Salaries - Part time- Treatment	4,629.63	5,000.00	9,000.00	9,000.00	9,000.00
IMRF	90,343.96	96,700.00	96,700.00	61,950.00	59,085.00
FICA	39,095.61	43,815.00	43,815.00	29,240.00	27,230.00
Life / Unemployment Ins.	3,865.00	4,420.00	4,420.00	3,910.00	2,530.00
Deferred Compensation	2,403.78	2,400.00	2,670.00	1,200.00	1,200.00
Safety Equip/Uniform Exp-Treatment	1,730.13	5,000.00	5,000.00	5,000.00	5,000.00
Safety Equip/Uniform Exp-Distribution	2,298.91	2,000.00	1,000.00	-	-
Travel/Training/Cont. Ed-Treat	1,702.11	3,000.00	5,000.00	5,000.00	5,000.00
Travel/Training/Cont. Ed-Distrib	-	2,000.00	1,000.00	-	-
Drug and Alcohol Testing	990.00	825.00	1,000.00	1,000.00	1,000.00
Assoc. Dues/Memberships-Treat	1,375.50	600.00	1,000.00	1,000.00	1,000.00
Assoc. Dues/Memberships-Distrib	-	200.00	200.00	-	-
Engineering-Incidental	11,000.00	2,000.00	10,000.00	10,000.00	10,000.00
Office Supplies	2,824.46	2,000.00	4,000.00	4,000.00	4,000.00
Office Equipment / Furnishings	431.53	1,500.00	5,000.00	5,000.00	5,000.00
Advertising	299.00	1,000.00	1,500.00	1,500.00	1,500.00
Publications / Printing	190.30	500.00	2,500.00	1,500.00	1,500.00
Postage	505.29	1,000.00	2,000.00	1,500.00	1,500.00
Telephone	4,477.31	5,000.00	5,000.00	5,000.00	5,000.00
Utilities	155,025.97	200,000.00	175,000.00	200,000.00	200,000.00
Computer Software / Support / Maint.	1,799.40	2,000.00	5,000.00	10,000.00	10,000.00
Professional Fees	5,014.00	5,000.00	5,000.00	5,000.00	5,000.00
Special Projects	-	-	-	-	-
Macomb Park District Support	90,895.96	94,000.00	94,000.00	94,000.00	100,000.00
Spring Lake Water Shed Grant-Match	20,057.49	20,000.00	20,000.00	20,000.00	-
Dam Inspection/Repair	1,035.00	5,000.00	2,000.00	5,000.00	5,000.00
Meter Upgrade / Repair / Supply	120,132.98	120,000.00	150,000.00	150,000.00	150,000.00
Maint. Licensed Vehicles-Treat	1,696.36	2,500.00	4,000.00	2,000.00	2,000.00
Maint. Licensed Vehicles-Distrib	4,060.39	7,500.00	7,500.00	-	-
Maint. of Radio / Vehicular Equip.	419.92	1,000.00	1,000.00	1,000.00	1,000.00
Gasoline / Fuel-Treatment	4,739.37	6,000.00	4,000.00	11,000.00	5,000.00
Gasoline / Fuel-Distribution	14,887.02	18,850.00	20,000.00	-	-
JULIE Expense	2,957.55	2,500.00	4,500.00	2,500.00	2,500.00
Maint. Movable Equip.-Treat	2,181.09	13,000.00	5,000.00	5,000.00	5,000.00
Maint. Movable Equip.-Distrib	6,002.13	7,000.00	7,000.00	-	-
Hand Tools-Small Equip-Treatment	4,015.52	4,000.00	6,000.00	6,000.00	6,000.00
Hand Tools-Small Equip-Distribution	3,219.35	3,000.00	5,000.00	-	-
Chemicals	284,438.00	325,000.00	350,000.00	325,000.00	325,000.00
Lab Tests and Equipment	21,982.14	30,000.00	50,000.00	35,000.00	35,000.00
Sludge Disposal	25,235.92	56,000.00	59,000.00	60,000.00	60,000.00
Bldg /Grnds/Fixed Equip. Maint.-Treat	146,147.06	120,000.00	150,000.00	165,000.00	140,000.00
Bldg/Grnds/Fixed Equip. Maint.-Distrib	2,158.60	5,000.00	5,000.00	-	-
Transfer to Health Trust	155,981.49	175,305.00	176,800.00	97,595.00	81,500.00
Low Press Mem System-Constr/Eng	2,267,994.61	-	600,000.00	300,000.00	300,000.00
THM's Constr/Eng	270,501.10	-	56,470.00	-	-
R/O Upgrade	250,193.33	-	42,000.00	-	-
Greenleaf Filtration System	-	-	-	100,000.00	100,000.00
Construction-Water Mains	384,985.03	400,000.00	120,000.00	700,000.00	400,000.00
Water Tower Painting	-	250,000.00	40,000.00	300,000.00	314,000.00
Charles Street Water Main	-	-	164,850.00	-	-
Springlake Capital Improvements	-	-	10,000.00	-	20,000.00
General Operating Expense	14,663.86	15,000.00	15,000.00	15,000.00	15,000.00
General Operating -Underground	41,576.61	45,000.00	45,000.00	-	-
Capital Equipment	6,825.00	159,000.00	269,000.00	120,000.00	120,000.00
Capital Improvements	-	-	-	215,000.00	215,000.00
TOTAL EXPENSES	5,006,207.18	2,838,345.00	3,438,665.00	3,468,095.00	3,066,795.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 288,799.93	\$ 289,762.43	\$ 77,045.83	\$ 76,135.83	\$ 76,135.83
INTRA FUND TRANSFERS IN					
From Water Surplus Funds	402,420.00	402,420.00	434,885.00	434,260.00	434,260.00
TOTAL REVENUES	402,420.00	402,420.00	434,885.00	434,260.00	434,260.00
ITEMS OF EXPENDITURE					
Trust Manangement Fees	950.00	950.00	910.00	910.00	910.00
Series 2008-A Bonds	271,367.50	270,968.00	270,968.00	270,343.00	270,343.00
IEPA - RO Loan	131,056.60	131,057.00	131,057.00	131,057.00	131,057.00
THM Loan	-	-	32,860.00	32,860.00	32,860.00
TOTAL EXPENSES	403,374.10	402,975.00	435,795.00	435,170.00	435,170.00
INTRA FUND TRANSFERS OUT	210,800.00	-	-	-	-
PROJECTED ENDING BALANCE	\$ 77,045.83	\$ 289,207.43	\$ 76,135.83	\$ 75,225.83	\$ 75,225.83

WATER BOND AND INTEREST RESERVE					
Account No. 525					
	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 321,840.93	\$ 131,999.93	\$ 131,999.93	\$ 131,999.93	\$ 131,999.93
REVENUES					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
INTRA FUND TRANSFERS OUT					
To Water Fund	189,841.00	-	-	-	-
TOTAL EXPENSES	189,841.00	-	-	-	-
PROJECTED ENDING BALANCE	\$ 131,999.93	\$ 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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	
INTRA FUND TRANSFER IN						
From Water Revenue Funds	-	-	-	-	-	
TOTAL REVENUES	-	-	-	-	-	
ITEMS OF EXPENDITURE						
Sick and Vacation Pay	-	-	-	-	-	
PROJECTED ENDING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 229,330.00	\$ 154,010.00	\$ 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	75,320.00	-	-	-	-	
TOTAL EXPENDITURES	75,320.00	-	-	-	-	
PROJECTED ENDING BALANCE	\$ 154,010.00	\$ 154,010.00	\$ 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.

\$1,570,170 to the Sewer O & M Fund to meet Department operating expenses

\$9,405 to the Sewer Bond and Interest Fund to meet debt service obligations

\$382,273 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), \$114,961 for the Sewer Department's share of an early retirement incentive bond payment

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

\$75,000 to the Water Revenue Fund to cover one half the budgeted costs of planned meter upgrades

\$35,670 to the Insurance and Torte Judgments Fund to cover property and general liability expenses

\$113,650 to the Street Fund to defray part of the costs of the Public Works Director, secretary and a new engineer's salary and benefits. Also, \$42,500 for one fourth share of a new loader.

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

SEWER FUND REVENUES

Account No. 600

REVENUES	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,017,094.67	\$ 1,469,417.28	\$ 1,271,785.58	\$ 1,532,378.08	\$ 1,532,378.08
Replacement Tax-Swr Chlor	980.89	1,020.00	840.00	850.00	850.00
Interest	4,673.96	1,650.00	1,000.00	1,000.00	1,000.00
Lab Test Fees	5,068.20	4,650.00	4,280.00	5,640.00	5,640.00
Grant - Hidden Hills	-	-	200,000.00	-	-
Sewer User Fees	1,805,194.12	1,876,000.00	1,870,000.00	1,932,280.00	1,932,280.00
Service Fees	2,015.20	1,500.00	4,630.00	2,000.00	2,000.00
Other Receipts	37,340.49	30,000.00	21,150.00	23,000.00	23,000.00
SUBTOTAL	1,855,272.86	1,914,820.00	2,101,900.00	1,964,770.00	1,964,770.00
INTRA FUND TRANSFER IN					
From Sewer Bond/Int Reserve	256,068.66	-	-	-	-
TRANSFERS IN					
From Water Deposits/Refunds	166.05	350.00	300.00	300.00	300.00
TOTAL REVENUES	2,111,507.57	1,915,170.00	2,102,200.00	1,965,070.00	1,965,070.00
INTRA-FUND TRANSFERS OUT					
To Sewer O & M	1,171,485.17	1,223,395.00	1,223,555.00	1,520,370.00	1,570,170.00
To Sewer Bond and Interest	134,922.00	54,655.00	54,655.00	9,405.00	9,405.00
To Sewer Sick and Vacation	2,522.76	-	-	-	-
TRANSFERS OUT					
To General Corp.	360,622.05	393,107.50	393,107.50	382,162.75	382,272.50
To Membrane Filtration	1,324.68	-	-	-	-
To Water Revenue Funds	60,000.00	60,000.00	60,000.00	75,000.00	75,000.00
To Street Fund	63,280.00	59,100.00	59,100.00	113,650.00	113,650.00
To Insur. and Tort Judge.	62,660.00	51,190.00	51,190.00	35,670.00	35,670.00
TOTAL TRANSFERS OUT	1,856,816.66	1,841,447.50	1,841,607.50	2,136,257.75	2,186,167.50
PROJECTED ENDING BALANCE	\$ 1,271,785.58	\$ 1,543,139.78	\$ 1,532,378.08	\$ 1,361,190.33	\$ 1,311,280.58

SEWER FUND

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

Bldg/Grnds/Fixed Equip - This line item includes the cost of roof repairs on the south shed and the break room.

Capital Equipment -This includes \$8,000 for a new mower and \$30,000 for a new skid loader.

Capital Improvements - This includes \$200,000 for the headworks, \$200,000 for the Stacy Lane lift station replacement and \$100,000 for sewer linings and point repairs.

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
INTRA FUND TRANSFERS IN					
From Sewer Revenue Funds	\$ 1,171,485.17	\$ 1,223,395.00	\$ 1,223,555.00	\$ 1,520,370.00	\$ 1,570,170.00
ITEMS OF EXPENDITURE					
Salaries - Regular	216,171.85	\$ 236,000.00	223,830.00	\$ 250,615.00	\$ 250,615.00
Salaries - Overtime	15,473.08	10,000.00	16,000.00	16,000.00	16,000.00
Salaries - Part Time	5,684.14	6,000.00	13,000.00	12,000.00	12,000.00
IMRF	40,726.22	41,900.00	40,550.00	43,265.00	43,265.00
FICA	17,498.38	19,280.00	18,380.00	20,855.00	20,855.00
Life / Unemployment Ins.	1,787.88	1,910.00	1,710.00	2,240.00	2,240.00
Deferred Compensation	377.44	300.00	565.00	600.00	600.00
Travel /Training / Cont. Ed.	2,285.63	2,000.00	2,500.00	2,400.00	2,400.00
Safety Equip/Uniform Exp	6,336.39	4,000.00	5,000.00	6,000.00	6,000.00
Drug and Alcohol Testing	325.00	500.00	500.00	500.00	500.00
Assoc. Dues / Memberships	175.00	100.00	200.00	200.00	200.00
Engineering- Incidental	-	-	9,000.00	-	-
Office Supplies	726.49	500.00	1,200.00	800.00	800.00
Office Equip / Furnishings (N.C.)	1,207.61	200.00	100.00	500.00	500.00
Advertising	33.00	-	-	-	-
Publications / Printing	299.00	150.00	150.00	150.00	150.00
Postage	279.13	250.00	300.00	300.00	300.00
Telephone	5,190.51	5,900.00	5,300.00	5,400.00	5,400.00
Utilities	191,915.10	215,000.00	200,000.00	200,000.00	200,000.00
Computer Software / Support / Maint.	695.33	1,000.00	1,000.00	1,000.00	1,000.00
Professional Fees	18,193.00	61,200.00	55,500.00	-	-
Special Projects	4,900.00	-	-	-	-
Maintenance of Vehicles	10,259.39	6,000.00	14,000.00	8,000.00	8,000.00
Maint. of Radio / Vehicular Equip.	560.00	500.00	1,000.00	500.00	500.00
Gasoline / Fuel	8,991.26	10,900.00	17,600.00	10,000.00	12,800.00
JULIE Expense	2,817.68	3,000.00	3,500.00	4,000.00	4,000.00
Maint. of Movable Equipment	2,763.49	14,000.00	3,000.00	6,000.00	3,000.00
Hand Tools	3,933.98	4,000.00	4,300.00	5,000.00	5,000.00
Chemicals	34,844.53	29,000.00	30,000.00	32,000.00	32,000.00
Lab Tests / Equip.	7,279.87	6,000.00	7,000.00	9,000.00	9,000.00
Sludge Disposal	69,369.95	80,000.00	96,250.00	95,000.00	95,000.00
Bldg / Grnds / Fixed Equip. Maint.	59,839.87	95,000.00	110,000.00	95,000.00	95,000.00
Lift Station Maintenance	48,223.82	25,000.00	45,000.00	35,000.00	35,000.00
Transfer to Health Trust	69,078.84	68,805.00	67,120.00	90,045.00	90,045.00
General Operating Expense	28,580.76	25,000.00	30,000.00	30,000.00	30,000.00
Capital Improvement Projects	201,794.55	250,000.00	200,000.00	500,000.00	500,000.00
Collection System Repairs	-	-	-	-	50,000.00
Capital Equipment	92,867.00	-	-	38,000.00	38,000.00
TOTAL EXPENSES	1,171,485.17	1,223,395.00	1,223,555.00	1,520,370.00	1,570,170.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

SEWER BOND AND INTEREST

The Illinois Environmental Protection Agency loan to finance the construction of the West Side Sewer project will be retired this year.

SEWER BOND AND INTEREST FUND					
Account No. 620					
REVENUES	FY 10-11	FY 11-12	Re-estimated	FY 12-13 Dept Budget	FY 12-13
	Actual	Budget	11-12 Revenues	Requests	BUDGET
PROJECTED BEGINNING BALANCE	\$ 102,210.20	\$ 58,945.20	\$ 45,248.22	\$ 45,251.74	\$ 45,251.74
INTRA FUND TRANSFERS IN					
From Sewer Revenue Funds	134,922.00	54,655.00	54,660.00	9,415.00	9,415.00
ITEMS OF EXPENDITURE					
2004 B Series Bond	137,227.50	-	-	-	-
IEPA Loan-West Side Sewer	54,656.48	54,656.48	54,656.48	54,656.48	54,656.48
TOTAL EXPENSES	191,883.98	54,656.48	54,656.48	54,656.48	54,656.48
PROJECTED ENDING BALANCE	\$ 45,248.22	\$ 58,943.72	\$ 45,251.74	\$ 10.26	\$ 10.26

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)and 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 10-11	FY 11-12	Re-estimated	FY 12-13 Dept Budget	FY 12-13
	Actual	Budget	11-12 Revenues	Requests	BUDGET
PROJECTED BEGINNING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
INTRA FUND TRANSFERS IN					
From Sewer Revenue Funds	2,522.76	-	-	-	-
TOTAL REVENUES	42,522.76	40,000.00	40,000.00	40,000.00	40,000.00
ITEMS OF EXPENDITURE					
Sick and Vacation Pay	2,522.76	-	-	-	-
PROJECTED ENDING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00

SEWER DEPRECIATION FUND

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

This year, the final payment on the IEPA loan will be made and these funds will be transferred to the Storm Sewer Fund.

SEWER DEPRECIATION					
Account No. 615					
	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 167,409.41	\$ 155,897.76	\$ 167,975.40	\$ 167,975.40	\$ 167,975.40
REVENUES					
Interest	565.99	-	-	-	-
INTRA FUND TRANSFERS IN					
From Sewer Revenue Funds	-	-	-	-	-
TOTAL REVENUES	565.99	-	-	-	-
TRANSFERS OUT					
To Storm Sewer Fund	-	-	-	167,975.40	167,975.40
PROJECTED ENDING BALANCE	\$ 167,975.40	\$ 155,897.76	\$ 167,975.40	\$ -	\$ -

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE		\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
INTRA FUND TRANSFERS IN					
From Sales Tax Fund	-	-	50,000.00	50,000.00	50,000.00
From Sewer Depreciation	-	-	-	167,975.40	167,975.40
TOTAL REVENUES	-	-	50,000.00	217,975.40	217,975.40
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ 50,000.00	\$ 267,975.40	\$ 267,975.40

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					
	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ (979.98)	\$ 3,910.02	\$ 9,287.11	\$ 67,307.11	\$ 67,307.11
SOURCE OF FUNDS					
Property Taxes	54,776.95	48,000.00	47,840.00	240,000.00	240,000.00
Misc. Income	2,948.36	3,000.00	850.00	1,000.00	1,000.00
Interest	10.91	200.00	20.00	20.00	20.00
TOTAL EST. COLLECTIONS	57,736.22	51,200.00	48,710.00	241,020.00	241,020.00
TRANSFERS IN					
From Sewer Revenue Funds	62,660.00	51,190.00	51,190.00	35,670.00	35,670.00
From Water Revenue Funds	83,505.00	78,285.00	78,285.00	56,725.00	56,725.00
INTRA-FUND TRANSFER IN					
From General	415,000.00	539,000.00	539,000.00	270,000.00	270,000.00
From Sec 5311	11,372.00				

TOTAL REVENUES	630,273.22	719,675.00	717,185.00	603,415.00	603,415.00
ITEMS OF EXPENDITURE					
Property/GL Insurance	258,812.01	302,410.00	249,220.00	236,400.00	236,400.00
Worker's Comp. Insurance	350,249.50	411,070.00	401,620.00	419,695.00	419,695.00
Claims, Judgments, Deductibles	10,944.62	10,000.00	8,325.00	10,000.00	10,000.00
TOTAL EXPENSES	620,006.13	723,480.00	659,165.00	666,095.00	666,095.00

PROJECTED ENDING BALANCE	\$ 9,287.11	\$ 105.02	\$ 67,307.11	\$ 4,627.11	\$ 4,627.11
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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 FY13 is projected to be \$9,500,000. This revenue includes the following: Operating assistance grants of \$2,300,000 and capital assistance grants of \$7,200,000. Operating assistance revenue will be used to provide fixed route bus service in Macomb and door-to door demand response service in Macomb and McDonough County.

The City of Macomb will use operating assistance revenue to contract with local provider agencies, including Bridgeway, Lamoine Valley Red Cross, Beck Bus Corporation and Go West Transit, to provide the fixed route, demand response and dispatching services for the McDonough County Public Transportation Program (MCPT). The City will also use operating assistance revenue to contract with the Western Illinois Regional Council to provide management services for the administration and operation of the public transportation program.

The City of Macomb will use capital assistance revenue to complete the renovation of an existing building at 701 East Pierce Street to serve as the MCPT vehicle maintenance and operations center. The city will also use capital assistance revenue to purchase four large transit buses for the fixed route system.

All funds for operating assistance and capital assistance will come from state and federal grants. No local funds will be used for the public transportation program.

PUBLIC TRANSPORTATION GRANT

Account No. 700

SOURCE OF FUNDS	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13 BUDGET
	Actual	Budget	11-12 Revenues	Dept Budget Requests	
PROJECTED BEGINNING BALANCE	\$ 487,283.36	\$ 773,083.36	\$ 483,202.19	\$ 537,267.19	\$ 537,267.19
Public Trans. Grants-Operations	2,922,239.24	1,950,000.00	2,176,000.00	2,176,000.00	2,176,000.00
Public Trans. Grants-Capital	-	11,000,000.00	3,888,500.00	7,950,000.00	7,950,000.00
Misc. Receipts	13,625.50	500,000.00	13,000.00	13,000.00	13,000.00
INTRAFUND TRANSFERS IN					
From General Corporate	-	-	40,000.00	-	-
TOTAL REVENUES	2,935,864.74	13,450,000.00	6,117,500.00	10,139,000.00	10,139,000.00
ITEMS OF EXPENDITURE					
Bridgeway Comp Equip Lease	-	6,000.00	900.00	-	-
Route Match Comp Software Lease	-	22,000.00	22,000.00	22,000.00	22,000.00
Acquisition Vehicle Maint.	-	-	3,500.00	-	-
Architect/Engineering Vehicle Maint.	482,251.93	100,000.00	800,000.00	350,000.00	350,000.00
Transportation Facility - A & E	9,300.00		35,000.00	-	-
Building / Lease/Rent Pymts	2,400.00	1,200.00	1,400.00	-	-
Pymts to Demand Resp.Serv. Providers	476,899.33	501,200.00	630,000.00	630,000.00	630,000.00
Pymts to Fixed Route Serv. Providers	949,419.06	1,025,000.00	1,200,000.00	1,200,000.00	1,200,000.00
Central Dispatching Costs	189,425.98	165,000.00	160,000.00	160,000.00	160,000.00
Management Costs	139,341.80	135,000.00	135,000.00	135,000.00	135,000.00
Capital Outlay-Buildings	-	11,400,000.00	3,000,000.00	7,600,000.00	7,600,000.00
Capital Outlay-Equipment	635,353.98	50,000.00	50,000.00	35,000.00	35,000.00
New Freedom Grant	34,393.96	15,000.00	18,635.00	-	-
Audit Expense	2,400.00	6,000.00	6,000.00	6,000.00	6,000.00
Bld/Grounds Maint	18,759.87	-	1,000.00	1,000.00	1,000.00
TOTAL EXPENSES	2,939,945.91	13,426,400.00	6,063,435.00	10,139,000.00	10,139,000.00
PROJECTED ENDING BALANCE	\$ 483,202.19	\$ 796,683.36	\$ 537,267.19	\$ 537,267.19	\$ 537,267.19

COMMUNITY DEVELOPMENT FUND

Special community development projects are accounted for in this fund.

Brownfield's Grant The Office of Building and Zoning 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.

Construction - This is construction of the utilities in the industrial park.

COMMUNITY DEVELOPMENT FUND

Account No 710

SOURCE OF FUNDS	FY 10-11	FY 11-12	Re-estimated	FY 12-13	FY 12-13
	Actual	Budget	11-12 Revenues	Dept Budget Requests	BUDGET
PROJECTED BEGINNING BALANCE	\$ 218,925.87	\$ 124,604.87	\$ 10,077.96	\$ 277,102.96	\$ 277,102.96
Sale of Property	2,600.00	8,000.00	12,000.00	2,400.00	2,400.00
Brownfield Grant	-	7,250.00	5,100.00	-	0.00
MAEDCO Reimb-Brownfield Grant	-	41,250.00	10,000.00	15,000.00	15,000.00
Flexible Enhancement Grant -state	2,400.00	0.00	217,920.00	-	-
Misc. Receipts	279.32	100.00	7,435.00	-	-
TOTAL REVENUES	5,279.32	56,600.00	252,455.00	17,400.00	17,400.00
TRANSFERS IN					
From General Corp. (due to)	50,000.00	-	-	-	-
From MDDC Loan Fund	0.00	-	127,985.00	-	20,065.00
From Rental Rehab Loan Fund	342.20	-	-	-	-
TOTAL TRANSFERS IN	50,342.20	-	127,985.00	-	20,065.00
ITEMS OF EXPENDITURE					
Professional Fees	171.00	1,250.00	1,400.00	3,500.00	1,500.00
Advertising	110.00	-	-	-	-
Brownfield Grant Disburse.	-	7,250.00	5,100.00	-	-
Brownfield Analysis	-	41,250.00	10,000.00	15,000.00	15,000.00
Land Acq / Demo	313.74	-	7,435.00	10,000.00	10,000.00
Industrial Park Tax Credits		Digital Copy	2,000.00	-	1,000.00
ROW-Walton Ave Extension	70,000.00	-	-	-	-
Engineering	4,177.63	7,500.00	4,800.00	25,000.00	6,500.00
Construction	600.00	-		109,000.00	109,000.00
Flex Enhancement Project	188,743.62	-	32,580.00	-	-
General Operating	353.44	-	100.00	-	-
TOTAL EXPENSES	264,469.43	57,250.00	63,415.00	162,500.00	143,000.00
TRANSFERS OUT					
To General Corp. (due to/from)	-	-	50,000.00	-	-
PROJECTED ENDING BALANCE	\$ 10,077.96	\$ 123,954.87	\$ 277,102.96	\$ 132,002.96	\$ 171,567.96

SPECIAL PROJECT FUND - SCOTCH

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 - (SCOTCH)					
Account No. 729					
SOURCE OF FUNDS	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ -		\$ -	\$ -	\$ -
Grant- State (Scotch)				413,500.00	413,500.00
Grant- IDOT (Scotch)				895,500.00	895,500.00
SUB-TOTAL REVENUES	-	-	-	1,309,000.00	1,309,000.00
TRANSFERS IN					
From CDAP Revolving Loan Fund	-	-	-	303,000.00	303,000.00
TOTAL REVENUES	-	-	-	1,612,000.00	1,612,000.00
ITEMS OF EXPENDITURE					
Construction/Eng - Project Scotch	-	-	-	1,612,000.00	1,612,000.00
TOTAL EXPENSES	-	-	-	1,612,000.00	1,612,000.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

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 2012-13, the City has budgeted \$614,000 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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 365,828.93	\$ 542,829.59	\$ 606,471.71	\$ 585,171.71	\$ 585,171.71
Interest Income	753.06	900.00	500.00	500.00	500.00
MFT Allotments	509,212.00	495,700.00	480,000.00	480,000.00	450,000.00
Misc Receipts	138,720.08	13,000.00	92,200.00	92,200.00	92,200.00
TRANSFER IN					
From Special Projects Fund	173,630.66		-	-	-
TOTAL REVENUES	822,315.80	509,600.00	572,700.00	572,700.00	542,700.00
ITEMS OF EXPENDITURE					
Utilities (Traffic Signals)	893.24	1,000.00	1,000.00	1,000.00	1,000.00
Mtc. of Bldgs, Grnds, Fixed Equip.	4,812.47	2,000.00	3,000.00	4,000.00	4,000.00
Salt	65,007.22	125,000.00	115,000.00	130,000.00	130,000.00
Signs	14,796.90	15,000.00	25,000.00	34,000.00	34,000.00
Concrete	-	-	-	-	-
Asphalt	-	-	-	-	-
Engineering-Wigwam Hollow Bridge	33,420.00	-	-	-	-
Engineering - University Dr.	23,608.19	-	-	-	-
TOTAL EXPENSES	142,538.02	143,000.00	144,000.00	169,000.00	169,000.00
TRANSFERS OUT					
To Street Dept. (Labor/Equip)	439,135.00	450,000.00	450,000.00	450,000.00	450,000.00
TOTAL TRANSFERS OUT	439,135.00	450,000.00	450,000.00	450,000.00	450,000.00
PROJECTED ENDING BALANCE	\$ 606,471.71	\$ 459,429.59	\$ 585,171.71	\$ 538,871.71	\$ 508,871.71

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$8,189,654.61	\$ 8,511,159.61	\$ 8,493,958.34	\$ 8,882,508.34	\$ 8,882,508.34
Interest / Dividends	169,251.40	175,000.00	160,420.00	165,000.00	165,000.00
Payroll Deduction	102,167.46	103,150.00	96,650.00	98,000.00	98,000.00
Employer Contribution (Replace Tax)	16,915.00	16,915.00	16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	468,408.18	500,000.00	600,000.00	500,000.00	500,000.00
Misc Receipts	-	-	-	-	-
TRANSFERS IN					
From General Corp	436,218.31	435,000.00	435,000.00	375,305.00	375,305.00
TOTAL REVENUES	1,192,960.35	1,230,065.00	1,308,985.00	1,155,220.00	1,155,220.00
ITEMS OF EXPENDITURE					
Trustee and Management Fees	52,987.46	48,000.00	50,000.00	50,000.00	50,000.00
Retired Firemen Pensions	684,759.33	709,735.00	706,600.00	717,900.00	717,900.00
Disability Payments	65,708.52	72,410.00	73,100.00	85,325.00	85,325.00
Widows Pensions	77,719.68	77,720.00	77,735.00	77,720.00	77,720.00
Claims and Refunds	-	-	-	-	-
Admin. Exp.-Audit/Actuary	7,481.63	7,000.00	13,000.00	11,000.00	11,000.00
TOTAL EXPENSES	888,656.62	914,865.00	920,435.00	941,945.00	941,945.00
PROJECTED ENDING BALANCE	\$ 8,493,958.34	\$ 8,826,359.61	\$ 8,882,508.34	\$ 9,095,783.34	\$ 9,095,783.34

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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$9,170,752.35	\$10,017,461.31	\$ 9,365,136.58	\$ 9,782,114.58	\$ 9,782,114.58
Interest / Dividends	216,957.66	220,000.00	172,350.00	180,000.00	180,000.00
Payroll Deduction	144,347.62	160,370.00	151,380.00	168,000.00	168,000.00
Employer Contribution (Replace Tax)	8,458.00	8,458.00	8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	213,147.22	800,000.00	506,300.00	400,000.00	400,000.00

TRANSFERS IN					
From General Corp	484,319.69	486,000.00	486,000.00	389,935.00	389,935.00
TOTAL REVENUES	1,067,230.19	1,674,828.00	1,324,488.00	1,146,393.00	1,146,393.00
ITEMS OF EXPENDITURE					
Trustee/Management Fees	56,151.51	66,000.00	57,130.00	65,000.00	65,000.00
Retired Police Pensions	714,001.53	741,735.00	755,860.00	821,535.00	821,535.00
Widow's Pensions	47,283.40	47,035.00	47,210.00	47,035.00	47,035.00
Disability Payments	25,130.36	27,910.00	31,310.00	46,150.00	46,150.00
Claims and Refunds	20,822.96	5,000.00	-	5,000.00	5,000.00
Admin. Exp.-Audit/Actuary	9,456.20	10,000.00	16,000.00	15,000.00	15,000.00
TOTAL EXPENSES	872,845.96	897,680.00	907,510.00	999,720.00	999,720.00
PROJECTED ENDING BALANCE	\$9,365,136.58	\$ 10,794,609.31	\$ 9,782,114.58	\$ 9,928,787.58	\$ 9,928,787.58

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 \$57,600.

1. About \$7,150 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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
BEGINNING BALANCE	\$ 59,579.98	\$ 57,687.06	\$ 58,639.74	\$ 58,599.74	\$ 58,599.74
Interest	299.18	300.00	155.00	170.00	170.00
Bequests	1,130.00	-	-	-	-
Tree Planting Donations	-	-	165.00	-	-
TOTAL REVENUES	1,429.18	300.00	320.00	170.00	170.00
ITEMS OF EXPENDITURE					
Bldgs Grounds and Fixed Equip	940.57	-	-	-	-
Tree Plantings	1,189.85	-	120.00	-	-
General Operating Expense	239.00	240.00	240.00	240.00	240.00
TOTAL EXPENSES	2,369.42	240.00	360.00	240.00	240.00
PROJECTED ENDING BALANCE	\$ 58,639.74	\$ 57,747.06	\$ 58,599.74	\$ 58,529.74	\$ 58,529.74

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 rate of 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 6.5% increase in premiums.

HEALTH INSURANCE TRUST FUND					
Account No. 800					
SOURCE OF FUNDS	FY 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 549,633.11	\$ 649,083.11	\$ 638,449.22	\$ 605,354.22	\$ 605,354.22
Cobra/Retiree Premiums	124,933.32	118,215.00	111,860.00	99,570.00	99,570.00
Employee Dependent Premiums	136,135.80	131,090.00	145,225.00	148,605.00	148,605.00
Refunded Claims	261,070.09	100,000.00	120,000.00	100,000.00	100,000.00
Life Ins Premiums	11,168.48	11,000.00	10,760.00	10,785.00	10,785.00
Macomb Township Premiums	41,895.60	42,840.00	38,100.00	37,800.00	37,800.00
Interest Income	7,596.37	7,000.00	4,720.00	4,500.00	4,500.00
Subtotal	582,799.66	410,145.00	430,665.00	401,260.00	401,260.00
TRANSFERS IN					
Office of the Mayor	11,058.09	11,315.00	4,425.00	4,040.00	4,040.00
Office of the City Clerk	22,351.38	22,860.00	23,050.00	24,470.00	24,470.00
City Council	7,372.02	7,540.00	7,605.00	7,605.00	8,070.00
Office of the City Administrator	18,665.34	19,100.00	19,255.00	20,430.00	20,430.00
Business Office	44,467.53	45,475.00	45,865.00	48,670.00	48,670.00
City Attorney Office	-	23,750.00	21,160.00	24,465.00	24,465.00
Police Department	347,898.68	358,400.00	366,150.00	391,925.00	391,925.00
Fire Department	256,268.73	267,210.00	263,610.00	277,680.00	277,680.00
Cemetery Department	14,979.33	15,320.00	15,450.00	16,395.00	16,395.00
Zoning	59,682.09	61,030.00	61,560.00	65,320.00	65,320.00
General Corp. Subtotal	782,743.19	832,000.00	828,130.00	881,000.00	881,465.00
FROM OTHER FUNDS					
Street Fund	104,725.29	91,185.00	93,090.00	199,620.00	215,715.00
Water Revenue Funds	155,981.49	175,305.00	176,800.00	97,595.00	81,500.00
Sewer Revenue Funds	69,078.84	68,805.00	67,120.00	90,045.00	90,045.00
Subtotal other funds	329,785.62	335,295.00	337,010.00	387,260.00	387,260.00
TOTAL REVENUES	1,695,328.47	1,577,440.00	1,595,805.00	1,669,520.00	1,669,985.00
ITEMS OF EXPENDITURE					
Payment of Claims	1,277,850.39	1,200,000.00	1,269,250.00	1,279,470.00	1,279,470.00
Trustee/Management Fees	600.00	600.00	600.00	600.00	600.00
Annual Premiums and Fees	328,061.97	344,000.00	359,050.00	377,745.00	377,745.00
TOTAL EXPENSES	1,606,512.36	1,544,600.00	1,628,900.00	1,657,815.00	1,657,815.00
PROJECTED ENDING BALANCE	\$ 638,449.22	\$ 681,923.11	\$ 605,354.22	\$ 617,059.22	\$ 617,524.22

PEG FUND

The city has imposed a thirty-five cent per month fee on all cable TV subscribers to help fund 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 10-11 Actual	FY 11-12 Budget	Re-estimated 11-12 Revenues	FY 12-13 Dept Budget Requests	FY 12-13 BUDGET
PROJECTED BEGINNING BALANCE	\$ 61,604.87	\$ (20,000.00)	\$ (19,596.21)	\$ (5,411.21)	\$ (5,411.21)
REVENUES					
PEG Access Fee	\$ -	\$ 10,800.00	\$ 14,185.00	\$ 19,000.00	\$ 19,000.00
INTRA FUND TRANSFER IN					
From General Corp.	-	-	-	-	-
TOTAL REVENUE	-	10,800.00	14,185.00	19,000.00	19,000.00
ITEMS OF EXPENDITURE					
Telephone	294.87	-	-	-	-
Office Equip / Furnishings	10,535.56	-	-	-	-
Professional Fees	8,225.16	-	-	-	-
Computer Hardware/Software	112.03	-	-	2,000.00	2,000.00
Capital Equipment	19,547.83	-	-	-	-
General Operating Expense	-	-	-	-	-

TOTAL EXPENSES	38,715.45	-	-	2,000.00	2,000.00
INTRA-FUND TRANSFER OUT					
To General Fund	42,485.63	-	-	-	-
PROJECTED ENDING BALANCE	\$ (19,596.21)	\$ (9,200.00)	\$ (5,411.21)	\$ 11,588.79	\$ 11,588.79