

**ANNUAL BUDGET  
FISCAL YEAR 2013-2014**

**CITY OF MACOMB, ILLINOIS**

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

Ryan Hansen  
First Ward Alderman

Kay Hill  
Second Ward Alderman

Louis Gilbert  
Third Ward Alderman

Thomas Koch  
Fourth Ward Alderman

Dave Dorsett  
Fifth Ward Alderman

Tim Lobdell  
Sixth Ward Alderman

Clay Hinderliter  
Seventh Ward Alderman

Donald Wynn  
Alderman at Large

Dennis Moon  
Alderman at Large

May 1, 2013 – April 30, 2014

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## BUDGETED REVENUES

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

## BUDGETED EXPENDITURES by Department

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

## GENERAL CORPORATE

The General Corporate Fund includes those revenues and expenditures necessary to support many of the city's basic services. Monies in this fund finance the following: police and fire services, the Cemetery and Zoning Department, legal services and the city's executive/legislative departments (Mayor, City Clerk, City Council, City Administrator and Business Office). The following general corporate revenues are worthy of note:

**Property Taxes** Property taxes credited to the General Corporate Fund will total an estimated \$1,259,915. A portion of the property tax total is attributable to Enterprise Zone valuations, and as such, will be deposited into the city/county Enterprise Zone Fund. When originally enacted all property taxes in the Enterprise Zone were abated except the General Corporate levies of the city, township and county. The monies generated from these levies are deposited into a special McDonough County fund for economic development purposes. Property taxes have been increased by \$69,203 due to a partial abatement of the the 911 Center obligation bond.

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

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

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

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

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

**Rents Collected** The city receives \$2400 per year from the Travel Center, and \$450 a year from S&G Taxi Service for office space in the depot. It also receives rent from three cell phone companies for use of space on water towers for antennas(\$135,380) The city rents parking spaces to two businesses in the downtown area on an annual basis(\$500). The City also leases land to Illinois Valley Paving (\$5000), and Gerald Erlandson (\$2892).

**GENERAL GOVERNMENT****Account No. 100**

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

## GENERAL CORPORATE

**Salaries** The Treasurer and Zoning Board of Appeals are paid from General Corporate.

**Association Dues and Memberships** Association dues are paid to various organizations such as the Western Illinois Regional Council (\$10,610), the Illinois Municipal League (\$1,350), the Macomb Area Chamber of Commerce (\$600) and the Town and Gown (\$300).

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

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

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

**Fireworks** These funds cover the city's annual expense for the July 4th fireworks display sponsored by the Macomb Fire Department. This cost is paid by a Hotel-Motel Tax Fund transfer.

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

**GENERAL GOVERNMENT**

**Account No. 100-100**

<b>ITEMS OF EXPENDITURE</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Budget</b>	<b>Re-estimated 12-13 Revenues</b>	<b>FY 13-14 BUDGET</b>
<b>Salaries</b> \$	7,759.96	\$ 7,700.00	\$ 9,800.00	\$ 300.00
<b>Life/Unemployment Ins.</b>	74.34	75.00	75.00	-
<b>Deferred Compensation</b>	-	-	25.00	-
Employer Pension Contribution	25,373.00	25,373.00	25,373.00	<b>25,373.00</b>
Travel/Training/Cont. Education	1,373.57	1,400.00	1,400.00	-
<b>Animal Control</b>	60,684.71	56,000.00	76,450.00	<b>60,000.00</b>
Assoc. Dues and Memberships	13,094.40	13,075.00	13,075.00	<b>13,075.00</b>
<b>Fire and Police Commission</b>	17,486.25	10,000.00	15,000.00	<b>15,000.00</b>
<b>City Attorney</b>	10,799.83	-	-	-
Union Negotiations / Arbitration	34,338.49	5,000.00	29,500.00	<b>10,000.00</b>
<b>Office Supplies</b>	797.08	600.00	600.00	<b>700.00</b>
Office Equipment - Non cap	19.20	100.00	425.00	<b>300.00</b>
<b>Advertising</b>	140.00	150.00	200.00	<b>200.00</b>
<b>Postage</b>	134.50	200.00	50.00	<b>200.00</b>
<b>Telephone</b>	3,891.16	5,000.00	5,950.00	<b>6,000.00</b>
<b>Computer Support/Maint.</b>	-	-	650.00	<b>1,300.00</b>
<b>Televising Services</b>	13,644.60	12,000.00	12,000.00	<b>12,000.00</b>
Emergency Notify Phone System	-	-	3,250.00	<b>3,900.00</b>
<b>Utilities</b>	67,558.86	75,000.00	75,000.00	<b>75,000.00</b>
Civil Defense Budget (shared)	925.14	5,000.00	9,300.00	<b>6,500.00</b>
<b>Professional Fees</b>	3,099.74	3,050.00	3,850.00	<b>3,500.00</b>
<b>Summons Fees</b>	1,137.50	2,500.00	200.00	<b>300.00</b>
Outside Legal Assistance	-	5,000.00	30,000.00	<b>5,000.00</b>
Community Sponsorships	5,170.00	5,170.00	5,225.00	<b>5,225.00</b>
<b>VIBE Grant</b>	-	-	-	<b>50,000.00</b>
MAEDCO-Annual Contribution	30,000.00	30,000.00	30,000.00	<b>32,500.00</b>
MAEDCO Pymt-Pella ground	50,416.16	50,420.00	50,420.00	<b>50,420.00</b>
MAEDCO-Entrepreneurial Grant	-	-	21,447.00	-
Pierce St. Storage Building	-	-	6,500.00	<b>2,000.00</b>
<b>Hampton Inn Project</b>	42,500.00	42,500.00	42,500.00	-
<b>Peers Grant</b>	9,863.18	-	-	-
Equipment Loan/Lease Payments	8,144.97	8,300.00	8,300.00	<b>8,450.00</b>
<b>Building Rent/Lease Pmts.</b>	270.00	770.00	770.00	<b>770.00</b>
Bldg./Grnds./Fixed Equip. Maint.	31,922.70	25,250.00	40,000.00	<b>36,000.00</b>
<b>Depot Expenses</b>	12,295.46	13,500.00	7,000.00	<b>10,000.00</b>
<b>Fireworks</b>	10,716.00	10,700.00	10,800.00	<b>12,800.00</b>
General Operating Expense	25,910.61	20,000.00	16,000.00	<b>16,000.00</b>
Twp. Tax Reimbursements	10,735.63	12,000.00	10,800.00	<b>12,000.00</b>
<b>Loan payment (ERI)</b>	279,802.50	251,555.00	251,555.00	-
<b>Swimming Pool Study</b>	-	25,000.00	-	<b>25,000.00</b>
Swimming Pool Repair/Maint.	-	10,000.00	10,000.00	<b>10,000.00</b>
<b>Museum Maintenance</b>	840.60	300.00	1,000.00	<b>1,000.00</b>
Spring Lake Parking Lot	-	-	-	-
<b>Special Census</b>	-	150,000.00	200.00	<b>105,000.00</b>
<b>Capital Projects</b>	-	-	-	-
Capital Equipment-Civil Defense	8,923.27	130,000.00	164,500.00	-
<b>TOTAL EXPENSES</b> \$	<b>789,843.41</b>	<b>\$ 1,012,688.00</b>	<b>\$ 989,190.00</b>	<b>\$ 615,813.00</b>



**GENERAL CORPORATE INCOME / EXPENSE SUMMARY**

**FY 13-14**

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

**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.

<b>GENERAL CORPORATE SICK AND VACATION PAY FUND</b>				
<b>Account No. 260</b>				
<b>REVENUES</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>
PROJECTED BEGINNING BALANCE \$	200,000.00	\$ 200,000.00	\$ 200,000.00	\$ <b>200,000.00</b>
INTRA FUND TRANSFERS IN From General Corp.	65,940.63	70,650.00	79,105.00	<b>52,400.00</b>
<b>TOTAL REVENUES</b>	65,940.63	70,650.00	79,105.00	<b>52,400.00</b>
<b>ITEMS OF EXPENDITURE</b>				
Salaries	65,940.63	70,650.00	79,105.00	<b>52,400.00</b>
<b>PROJECTED ENDING BALANCE \$</b>	<b>200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>

**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.

<b>OFFICE OF THE CITY ADMINISTRATOR</b>				
<b>Account No. 100-105</b>				
<b>ITEMS OF EXPENDITURE</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>Re-estimated</b>	<b>FY 13-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>12-13 Revenues</b>	<b>BUDGET</b>
<b>Salaries - Regular</b>	\$ 112,080.99	\$ 114,275.00	\$ 114,275.00	\$ 117,045.00
<b>Salaries - Overtime</b>	-	300.00	300.00	300.00
<b>Life/Unemployment Ins.</b>	499.74	500.00	500.00	500.00
<b>Deferred Compensation</b>	1,063.35	1,100.00	1,100.00	1,170.00
<b>Assoc. Dues and Memberships</b>	1,004.75	1,000.00	1,000.00	1,000.00
<b>Travel /Training /Continuing Ed.</b>	2,877.31	1,500.00	800.00	1,450.00
<b>Office Supplies</b>	368.66	300.00	350.00	375.00
<b>Office Equipment/Furnishings</b>	112.27	200.00	-	200.00
<b>Advertising</b>	-	100.00	-	100.00
<b>Publications / Printing</b>	150.92	200.00	100.00	200.00
<b>Postage</b>	206.00	200.00	400.00	400.00
<b>Telephone</b>	1,318.54	1,200.00	1,400.00	1,400.00
<b>Comp. Software/Support/Maint.</b>	175.16	200.00	200.00	200.00
<b>Transfer to Health Trust</b>	19,222.32	20,430.00	20,430.00	21,185.00
<b>General Operating Expense</b>	94.28	200.00	100.00	100.00
<b>Capital Purchases</b>	-	-	-	-
<b>Capital Purchases</b>	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 139,174.29</b>	<b>\$ 141,705.00</b>	<b>\$ 140,955.00</b>	<b>\$ 145,625.00</b>

**CITY COUNCIL**

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

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

<b>CITY COUNCIL</b>				
<b>Account No. 100-110</b>				
<b>ITEMS OF EXPENDITURE</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>
<b>Salaries</b> \$	28,675.72	\$ 29,000.00	\$ 27,500.00	<b>\$ 26,000.00</b>
<b>Life/Unemployment Ins.</b>	771.60	860.00	735.00	<b>700.00</b>
<b>Travel /Training / Continuing Ed</b>	9,612.66	10,000.00	8,700.00	<b>10,000.00</b>
<b>Telephone</b>	2,160.00	2,160.00	2,160.00	<b>2,160.00</b>
<b>Transfer to Health Trust</b>	7,663.50	8,070.00	8,070.00	<b>4,335.00</b>
<b>General Operating Expense</b>	265.20	300.00	105.00	<b>300.00</b>
<b>TOTAL EXPENSES</b> \$	<b>49,148.68</b>	<b>\$ 50,390.00</b>	<b>\$ 47,270.00</b>	<b>\$ 43,495.00</b>

**BUSINESS OFFICE**

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

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

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

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

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

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

**CITY CLERK**

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

The City Clerk serves as FOIA (Freedom of Information Act) officer.

The City Clerk's office is staffed by the City Clerk, a regular part time Deputy City Clerk and a receptionist.

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

**CITY ATTORNEY**

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

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

<b>OFFICE OF THE CITY ATTORNEY</b>				
<b>Account No. 100-135</b>				
<b>ITEMS OF EXPENDITURE</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Budget</b>	<b>Re-estimated 12-13 Revenues</b>	<b>FY 13-14 BUDGET</b>
<b>Salaries - Regular</b>	\$ 97,117.37	\$ 105,810.00	\$ 105,600.00	\$ 116,080.00
<b>Salaries - Overtime</b>	356.85	500.00	200.00	300.00
<b>Salaries - Part Time</b>	-	3,000.00	3,300.00	3,000.00
<b>Life / Unemployment Ins.</b>	957.45	675.00	675.00	655.00
<b>Deferred Compensation</b>	-	-	-	-
<b>Employment Contracts</b>	-	1,950.00	3,900.00	1,950.00
<b>Travel / Training / Continuing Ed.</b>	1,954.74	2,000.00	2,000.00	2,000.00
<b>Association Dues / Memberships</b>	289.00	1,000.00	800.00	800.00
<b>Office Supplies</b>	1,969.56	3,000.00	2,000.00	2,000.00
<b>Office Equipment / Furnishings</b>	4,791.90	2,000.00	-	-
<b>Advertising</b>	38.50	500.00	-	100.00
<b>Publications / Printing</b>	733.98	1,000.00	800.00	1,000.00
<b>Postage</b>	296.00	500.00	1,000.00	1,000.00
<b>Telephone</b>	1,779.58	2,000.00	1,900.00	1,900.00
<b>Computer Software/Support/Maint.</b>	2,270.43	2,000.00	3,400.00	2,600.00
<b>Professional Fees</b>	1,431.50	2,000.00	200.00	500.00
<b>Transfer to Health Trust</b>	21,163.72	24,465.00	24,465.00	25,370.00
<b>General Operating</b>	17.25	500.00	100.00	200.00
<b>Capital Purchases</b>	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 135,167.83</b>	<b>\$ 152,900.00</b>	<b>\$ 150,340.00</b>	<b>\$ 159,455.00</b>

**MAYOR**

The Mayor serves as the city's chief executive officer and presides over all meetings of the City Council. He represents the city in numerous capacities from networking with legislative contacts to meeting with other Mayors on the Illinois Municipal League Board. Additionally, he is heavily involved with economic development for the city while continuing to maintain our valuable relationship with Western Illinois University.

An Administrative Assistant is shared by the Mayor and the City Administrator. This budget reflects one half the cost of wages, benefits and office expenses.

<b>OFFICE OF THE MAYOR</b>				
<b>Account No. 100-140</b>				
<b>ITEMS OF EXPENDITURE</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>Re-estimated</b>	<b>FY 13-14</b>
	<b>Actual</b>	<b>Budget</b>	<b>12-13 Revenues</b>	<b>BUDGET</b>
<b>Salaries - Regular</b>	\$ 61,129.82	\$ 62,670.00	\$ 62,670.00	\$ 63,460.00
<b>Salaries - Overtime</b>	-	300.00	-	300.00
<b>Salaries - Part Time</b>	-	-	380.00	-
<b>Life / Unemployment Ins.</b>	258.24	175.00	175.00	165.00
<b>Deferred Compensation</b>	217.78	670.00	215.00	670.00
<b>Travel / Training / Continuing Ed.</b>	8,826.47	9,500.00	10,300.00	9,000.00
<b>Association Dues / Memberships</b>	615.00	650.00	550.00	650.00
<b>Office Supplies</b>	392.56	600.00	600.00	600.00
<b>Office Equipment / Furnishings</b>	363.46	500.00	500.00	500.00
<b>Advertising</b>	466.50	500.00	450.00	500.00
<b>Publications / Printing</b>	606.08	750.00	750.00	750.00
<b>Postage</b>	254.00	350.00	325.00	385.00
<b>Telephone</b>	2,143.52	2,200.00	2,000.00	2,200.00
<b>Computer Software/Support/Maint.</b>	175.16	200.00	150.00	200.00
<b>Professional Fees</b>	20.00	100.00	100.00	100.00
<b>Gas / Fuel</b>	91.21	-	-	-
<b>Transfer to Health Trust</b>	4,395.35	4,040.00	4,040.00	4,185.00
<b>General Operating</b>	1,177.38	3,000.00	3,000.00	3,000.00
<b>TOTAL EXPENSES</b>	<b>\$ 81,132.53</b>	<b>\$ 86,205.00</b>	<b>\$ 86,205.00</b>	<b>\$ 86,665.00</b>



## COMMUNITY DEVELOPMENT OFFICE

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

The office is staffed by a Community Development Coordinator, a rental housing inspector, a plumbing inspector, a code enforcement officer and one office clerk.

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

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

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

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

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

McDonough County GIS Center Contribution The McDonough County GIS Center provides mapping and technical support to the City, County and WIU through an intergovernmental agreement. In previous years, the City and County portions of the GIS Center expenses were paid through the Enterprise Zone Board. The Enterprise Zone Board funds are no longer available for this program. \$28,700 covers the City's share of the McDonough County GIS Center Budget.

**COMMUNITY DEVELOPMENT OFFICE**

**Account No. 100-150**

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

**CEMETERY DEPARTMENT**

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

Downtown properties (City Hall, depot, parking lots, right-of ways)  
Fire Station No.2 - Water plant and water towers- railroad right-of-way along route 136  
Chandler Park - Compton Park - Mavis Park - Other city owned lots

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

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

Capital Equip. - Purchases this year includes replacement of two daily mowers and a utility mower with front end loader, (\$22,000) and a pick-up truck (\$26,000). Mowers are to be replaced every four years.

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

**CEMETERY DEPARTMENT**

**Account No. 100-120**

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

**CEMETERY MAINTENANCE FUND**

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

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

<b>CEMETERY MAINTENANCE FUND</b>				
<b>Account No 220</b>				
<b>SOURCE OF FUNDS</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>
PROJECTED BEGINNING BALANCE \$	17,400.00	20,250.00	22,425.00	<b>27,975.00</b>
<b>Stone Setting Fee</b>	800.00	1,000.00	850.00	<b>850.00</b>
Cemetery Maintenance Fees	4,225.00	4,000.00	4,700.00	<b>4,500.00</b>
<b>TOTAL REVENUE</b>	5,025.00	5,000.00	5,550.00	<b>5,350.00</b>
<b>ITEMS OF EXPENDITURE</b>				
Stone Refurbishment	-	2,000.00	-	-
Professional Fees	-	-	-	-
General Operating Expense	-	-	-	-
<b>TOTAL EXPENSES</b>	-	2,000.00	-	-
<b>PROJECTED ENDING BALANCE</b>	<b>22,425.00</b>	<b>23,250.00</b>	<b>27,975.00</b>	<b>33,325.00</b>

**CITY TREASURER**

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

<b>OFFICE OF THE CITY TREASURER</b>
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Account No. 100-155

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

## FIRE DEPARTMENT

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

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

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

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

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

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

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

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

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

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



**FIRE PROTECTION TAX**

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

Safety Equipment/Uniform Clothing Expense \$11,000 is budgeted to cover the cost of the annual clothing allowance provided to firefighters. Additional funds are for the purchase of new turnout gear and SCBA cylinders and packs.

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

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

**POLICE PROTECTIVE TAX**

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

A transfer of \$20,000 to the general fund is made each year to help defray the cost of the 911 Center Building Lease payment.

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

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

**POLICE DEPARTMENT**

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

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

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

**Office Equip. and Furnishings** The department plans to purchase some new chairs for the watch commander's room

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

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

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

**Building Rent Lease** A portion of this cost is defrayed by a \$20,000 transfer from the Police Protection Tax Fund, additionally this year only one half (\$67,783) of the building lease payment has been abated. The building lease agreement extends through FY 2014-15.

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

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

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

**POLICE DEPARTMENT****Account No. 100-145**

<b>ITEMS OF EXPENDITURE</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Budget</b>	<b>Re-estimated 12-13 Revenues</b>	<b>FY 13-14 BUDGET</b>
<b>Salaries - Regular</b>	\$1,602,219.16	\$1,659,875.00	\$1,620,150.00	<b>\$1,695,635.00</b>
<b>Salaries - Overtime</b>	262,067.51	255,000.00	263,000.00	<b>268,000.00</b>
<b>Life / Unemployment Ins.</b>	9,860.49	10,145.00	10,145.00	<b>10,125.00</b>
<b>Deferred Compensation</b>	8,217.81	8,200.00	9,220.00	<b>10,100.00</b>
<b>Safety Equip / Uniform Exp</b>	49,311.88	51,000.00	51,000.00	<b>52,500.00</b>
<b>Travel/Training / Continuing Ed.</b>	47,853.74	50,000.00	50,000.00	<b>50,000.00</b>
<b>Assoc. Dues and Memberships</b>	785.00	900.00	900.00	<b>1,000.00</b>
<b>Office Supplies</b>	2,919.91	4,000.00	3,500.00	<b>4,000.00</b>
<b>Office Equipment / Furnishings</b>	1,564.93	2,500.00	3,015.00	<b>2,500.00</b>
<b>Advertisting</b>	44.00	400.00	400.00	<b>200.00</b>
<b>Publications / Printing</b>	6,154.52	9,500.00	9,000.00	<b>9,000.00</b>
<b>Postage</b>	1,338.97	1,500.00	1,400.00	<b>1,600.00</b>
<b>Telephone</b>	13,092.24	13,200.00	14,000.00	<b>14,100.00</b>
<b>Utilities</b>	12,791.55	17,000.00	15,000.00	<b>17,000.00</b>
<b>Computer Software/Support/Maint.</b>	2,684.23	8,000.00	8,000.00	<b>4,600.00</b>
<b>Mobile Data Computer Exp/Purch.</b>	7,815.36	9,000.00	8,500.00	<b>9,000.00</b>
<b>Professional Fees / Services</b>	965.10	1,500.00	1,500.00	<b>1,500.00</b>
<b>Equipment Loan / Lease Pmts.</b>	4,309.96	4,500.00	4,500.00	<b>4,500.00</b>
<b>Building Rent / Lease Payment</b>	138,406.25	137,120.00	137,120.00	<b>135,570.00</b>
<b>911 Comm Center Pmt.</b>	250,808.98	276,515.00	281,400.00	<b>290,000.00</b>
<b>Maint. of Licensed Vehicles</b>	21,304.44	21,000.00	21,000.00	<b>21,000.00</b>
<b>Maint. of Radios / Vehicular Equip.</b>	17,568.26	17,000.00	17,000.00	<b>17,000.00</b>
<b>Gasoline / Fuel</b>	51,946.78	57,100.00	55,000.00	<b>60,500.00</b>
<b>K-9 Unit Expenses</b>	2,252.12	4,000.00	3,000.00	<b>3,000.00</b>
<b>Firing Range</b>	9,554.82	11,000.00	9,000.00	<b>9,000.00</b>
<b>Bldg./Grounds Fixed Equip. Maint.</b>	19,504.07	23,500.00	22,000.00	<b>27,000.00</b>
<b>Tow Expense</b>	25,519.45	25,000.00	25,000.00	<b>26,000.00</b>
<b>Transfer to Health Trust</b>	365,491.25	391,925.00	391,925.00	<b>406,140.00</b>
<b>General Operating Expenses</b>	3,375.65	3,500.00	3,500.00	<b>3,600.00</b>
<b>Capital Equipment</b>	-	15,000.00	-	-
<b>Capital Improvements</b>	45,549.55	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$2,985,277.98</b>	<b>\$3,088,880.00</b>	<b>\$3,039,175.00</b>	<b>\$3,154,170.00</b>

## **SALES TAX - INFRASTRUCTURE**

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

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

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

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

This fund makes a bond and interest payment of approximately \$600,000 per year on the Infrastructure Bond issue (\$7.5mil)

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

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

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

**SALES TAX - INFRASTRUCTURE**

Account No. 110

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

**GARBAGE COLLECTION / DISPOSAL FUND**

The City's current contract for solid waste collection/disposal and recycling services runs October 1, 2007 through September 30, 2014. This city will see a 2.03% increase on our contracts this year.

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

Transfers to other funds The sum of \$43,595.50 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration and \$25,000 to the Operations Dept. to help off set part of the Public Works' salaries related to the yard waste site. There will be no transfer to the IT fund this year.

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

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

**OPERATIONS DIVISION**

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

TRANSFERS include;

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

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

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

\$527,845 from the water fund to defray part of the costs of the Public Works director and secretary's salary and benefits and six employees' salaries, benefits and IMRF who were transferred from water distribution to street operations.

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

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



## OPERATIONS DIVISION

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

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

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

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

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

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

**OPERATIONS DIVISION EXPENDITURES**

**Account No. 200**

<b>ITEMS OF EXPENDITURE</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Budget</b>	<b>Re-estimated 12-13 Revenues</b>	<b>FY 13-14 BUDGET</b>
<b>Salaries - Regular</b> \$	327,916.57	\$ 768,840.00	\$ 655,000.00	\$ 685,360.00
<b>Salaries - Overtime</b>	4,807.37	26,500.00	26,500.00	30,000.00
Salaries-OT St.Sweeping Pvt/Reimb	-	600.00	600.00	600.00
<b>Salaries - Part time</b>	19,813.52	26,600.00	22,000.00	27,000.00
<b>Life / Unemployment Ins.</b>	2,909.93	7,245.00	6,000.00	6,200.00
<b>Deferred Compensation</b>	1,257.53	2,500.00	4,010.00	4,300.00
<b>Safety Equip / Uniform Exp.</b>	4,230.63	5,500.00	6,500.00	7,000.00
Safety Equip / Uniform Exp.-Distrib	-	1,000.00	1,000.00	1,000.00
<b>Travel /Training / Continuing Ed.</b>	5,147.57	4,000.00	4,000.00	5,500.00
Travel/Training/ Continuing Ed.-Distrib	-	2,000.00	2,000.00	2,000.00
<b>Drug and Alcohol Testing</b>	455.00	700.00	915.00	1,000.00
<b>Assoc. Dues and Memberships</b>	769.00	1,200.00	1,000.00	1,000.00
Assoc. Dues and Memberships-Distrib	-	200.00	200.00	200.00
<b>Engineering-Incidental</b>	780.25	1,000.00	1,000.00	1,000.00
<b>Office Supplies</b>	620.75	2,000.00	1,000.00	1,000.00
Office Equipment / Furnishings	1,314.46	500.00	500.00	500.00
<b>Advertising</b>	889.25	1,000.00	500.00	500.00
<b>Publications / Printing</b>	103.87	350.00	350.00	350.00
<b>Postage</b>	297.97	450.00	400.00	400.00
<b>Telephone</b>	5,194.16	6,000.00	5,000.00	5,500.00
<b>Utilities</b>	10,399.42	14,000.00	12,000.00	12,000.00
Computer Software / Support / Maint.	350.72	1,200.00	500.00	500.00
<b>Professional Fees</b>	715.50	1,000.00	2,500.00	1,100.00
<b>Street Lighting</b>	82,197.16	96,000.00	97,000.00	100,000.00
<b>Weed and Mosquito Spray</b>	11,625.82	14,000.00	2,000.00	8,600.00
Equipment Loan/Lease Pymts	1,304.09	1,300.00	1,500.00	1,500.00
<b>Vehicle Maintenance</b>	25,605.78	40,000.00	20,000.00	25,000.00
Vehicle Maintenance-Distribution	-	7,500.00	6,000.00	6,000.00
Maint. Radios/Vehicular Equipment	4,509.36	3,500.00	4,000.00	3,500.00
Gasoline / Fuel - Bulk Purchase	846,039.11	962,100.00	813,200.00	590,370.00
Gasoline / Fuel - Dept Use	43,401.01	53,415.00	45,000.00	49,500.00
Gasoline / Fuel - Distribution	-	19,865.00	25,530.00	28,083.00
<b>Maint.of Movable Equip.</b>	17,238.01	35,000.00	25,000.00	25,000.00
Maint.of Movable Equip.-Distrib	-	7,000.00	5,000.00	5,000.00
<b>Hand Tools / Small Equip</b>	6,233.27	6,000.00	6,000.00	6,000.00
Hand Tools / Small Equip.-Distrib	-	5,000.00	5,000.00	5,000.00
<b>Street / Bridge/Strm Swr Maint.</b>	8,014.74	15,000.00	20,000.00	20,000.00
Traffic Control Signage- Hardware	11,385.64	12,000.00	14,500.00	15,000.00
Tree Planting, Care/Maint./ Forester	13,000.00	13,000.00	10,000.00	10,000.00
<b>Trees Forever Grant Exp.</b>	3,000.00	-	-	-
<b>Tree Inventory Grant</b>	-	-	3,500.00	3,500.00
Bldg / Grnds / Fixed Equip. Maint.	16,354.49	15,000.00	15,000.00	15,000.00
Heating System Replacement	40,768.10	-	-	-
<b>Lighting Grant</b>	7,566.57	-	-	-
<b>Transfer to Health Trust</b>	84,993.17	215,715.00	195,155.00	211,570.00
<b>General Operating Expense</b>	11,479.38	15,000.00	14,000.00	15,000.00
General Operating Exp.-Undergrnd	-	45,000.00	60,000.00	50,000.00
<b>Capital Improvements</b>	-	-	-	-
<b>Capital Equipment</b>	65,473.00	346,000.00	349,870.00	231,500.00
<b>TOTAL EXPENSES</b>	1,688,162.17	2,801,780.00	2,490,730.00	2,219,133.00
<b>PROJECTED ENDING BALANCE</b> \$	10,968.80	-	-	-

## DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND

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

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

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

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

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

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

**Surplus Tax Pymts** - Required amount as per agreement reached with school district in exchange for the extension of the downtown TIF and creation of the new West Side TIF. All other taxing bodies are included in this agreement.

**DOWNTOWN TIF FUND**

Account No. 305

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

**WEST SIDE TIF**

This TIF was created in December, 2009.

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

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

Surplus Tax Pymts - Required amount as per agreement reached with school district in exchange for the extension of the downtown TIF and creation of the new West Side TIF. All other taxing bodies are included in this agreement.

<b>WEST SIDE TIF FUND</b>				
<b>Account No. 307</b>				
<b>REVENUES</b>	FY 11-12	FY 12-13	Re-estimated	FY 13-14
	Actual	Budget	12-13 Revenues	<b>BUDGET</b>
PROJECTED BEGINNING BALANCE	\$ 235,045.26	\$ 325,628.26	\$ 325,670.82	<b>\$ 244,478.82</b>
TIF Property Tax Increment	34,953.40	35,000.00	37,375.00	<b>37,500.00</b>
Interest	28.43	-	25.00	<b>25.00</b>
Misc Receipts	-	-	-	-
<b>TOTAL REVENUES</b>	<b>34,981.83</b>	<b>35,000.00</b>	<b>37,400.00</b>	<b>37,525.00</b>
INTRA-FUND TRANSFERS IN	-	-	-	-
From Dwntn TIF	261,000.00	10,000.00	-	-
<b>TOTAL TRANSFERS IN</b>	<b>261,000.00</b>	<b>10,000.00</b>	<b>-</b>	<b>-</b>
<b>ITEMS OF EXPENDITURE</b>				
Consulting / Professional Fees	38,998.50	10,000.00	2,500.00	<b>2,500.00</b>
Training/Cont Education	300.00	-	-	-
Utilities	709.68	600.00	650.00	<b>650.00</b>
Construction Costs	-	-	-	-
Fix or Flatten Properties	-	10,000.00	6,000.00	<b>15,000.00</b>
Land Acquisition/Demo	47,963.72	87,000.00	70,447.00	-
Bldgs / Grnds / Fixed Equip. Maint.	6,821.27	7,500.00	6,750.00	<b>7,000.00</b>
Chandler Park Electrical	110,563.10	35,000.00	28,995.00	-
Chandler Park Misc	-	5,000.00	1,500.00	<b>1,500.00</b>
Chandler Park Sign	-	-	-	-
Adams Street Improvements	-	-	-	-
Lamoine Hotel Project	-	200,000.00	-	<b>200,000.00</b>
General Operating	-	-	-	-
Surplus Tax Payments	-	1,750.00	1,750.00	<b>2,000.00</b>
<b>TOTAL EXPENSES</b>	<b>205,356.27</b>	<b>356,850.00</b>	<b>118,592.00</b>	<b>228,650.00</b>
PROJECTED ENDING BALANCE	\$ 325,670.82	\$ 13,778.26	\$ 244,478.82	<b>\$ 53,353.82</b>

**DOWNTOWN DEVELOPMENT FUND**

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

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

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

**CDAP REVOLVING LOAN FUND**

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

<b>CDAP REVOLVING LOAN FUND</b>				
<b>Account No. 325</b>				
<b>SOURCE OF FUNDS</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b> \$	380,578.54	\$ 359,468.54	\$401,408.17	<b>\$ 72,948.17</b>
<b>Interest on Fund Balance</b>	280.69	400.00	275.00	<b>275.00</b>
<b>Interest on Loans</b>	8,644.95	6,275.00	5,700.00	<b>6,295.00</b>
<b>Loan Principal Repayments</b>	49,438.99	26,890.00	43,565.00	<b>19,380.00</b>
<b>TOTAL REVENUES</b>	58,364.63	33,565.00	49,540.00	<b>25,950.00</b>
<b>ITEMS OF EXPENDITURE</b>				
<b>Misc. Expenses</b>	-	-	-	-
<b>Project Scotch</b>	7,500.00	-	-	-
<b>E. Jackson St. Loan (Spencer)</b>	-	75,000.00	75,000.00	-
<b>Loan Disbursements</b>	30,000.00	-	-	-
<b>Professional Fees</b>	35.00	-	-	-
<b>SUB-TOTAL EXPENDITURES</b>	37,535.00	75,000.00	75,000.00	-
<b>TRANSFERS OUT</b>				
<b>To Special Project Fund -Scotch</b>	-	303,000.00	303,000.00	-
<b>TOTAL EXPENDITURES</b>	37,535.00	378,000.00	378,000.00	-
<b>PROJECTED ENDING BALANCE</b>	<b>\$401,408.17</b>	<b>\$15,033.54</b>	<b>\$72,948.17</b>	<b>\$98,898.17</b>

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

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

The city has an agreement with the Macomb Area Convention and Visitors Bureau to pay them monthly, 80% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$178,390 for FY13-14.

The city also has an agreement with the Macomb Area Chamber of Commerce and Downtown Development Corporation for the administration and management of TIF funding for the downtown development. The city will pay the MACDDC 10% of the fees collected from the Hotel Operators' Occupation Tax, with a cap of \$22,580, for FY 13-14.

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

<b>HOTEL / MOTEL TAX FUND</b>					
<b>Account No. 410</b>					
<b>SOURCE OF FUNDS</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>	
PROJECTED BEGINNING BALANCE \$	23,736.52	\$ 27,851.52	\$ 32,857.11	<b>\$ 35,562.11</b>	
<b>Hotel/Motel Bed Tax</b>	224,028.59	219,000.00	222,000.00	<b>223,000.00</b>	
<b>Interest</b>	27.00	50.00	25.00	<b>25.00</b>	
<b>TOTAL REVENUES</b>	<b>224,055.59</b>	<b>219,050.00</b>	<b>222,025.00</b>	<b>223,025.00</b>	
<b>ITEMS OF EXPENDITURE</b>					
<b>MACVB Payments</b>	170,635.00	173,195.00	173,195.00	<b>178,390.00</b>	
<b>MACDDC Payments</b>	21,600.00	21,900.00	21,925.00	<b>22,580.00</b>	
<b>Community Projects</b>	800.00	-	-	<b>2,000.00</b>	
<b>Golf Tournament</b>	-	-	2,000.00	<b>1,000.00</b>	
<b>Heritage Days</b>	-	10,000.00	-	<b>10,000.00</b>	
<b>TOTAL EXPENSES</b>	<b>193,035.00</b>	<b>205,095.00</b>	<b>197,120.00</b>	<b>213,970.00</b>	
<b>INTRA FUND TRANSFERS OUT</b>					
<b>To General Corporate Fund</b>	21,900.00	21,900.00	22,200.00	<b>22,300.00</b>	
<b>PROJECTED ENDING BALANCE \$</b>	<b>32,857.11</b>	<b>\$ 19,906.52</b>	<b>\$ 35,562.11</b>	<b>\$ 22,317.11</b>	



**ILLINOIS MUNICIPAL RETIREMENT FUND**

All city employees working in excess of 1,000 hours per year (except police officers and fire fighters) are covered by the Illinois Municipal Retirement Fund (IMRF). The current rate for IMRF is 15.57%, which is a 6.2% decrease over the last year. Elected officials may elect to join IMRF. Monies in this fund are also used to cover the city's Social Security contributions, (currently 7.65%) for covered employees. The city levies property taxes to cover a portion of its IMRF/Social Security contributions; an additional 10.7% (4.5% for IMRF and 6.2% for SSI) is withheld from employee wages. IMRF costs related to the water and sewer funds are expensed in those funds.

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

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

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

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

<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>				
<b>Account No. 420</b>				
<b>SOURCE OF FUNDS</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE \$	129,758.51	\$ 144,458.51	\$ 154,750.03	\$ 175,455.03
<b>Property Taxes - IMRF</b>	244,055.78	264,400.00	260,180.00	<b>290,000.00</b>
<b>Property Taxes - FICA</b>	156,946.01	170,700.00	167,980.00	<b>195,000.00</b>
<b>Interest</b>	195.23	300.00	200.00	<b>200.00</b>
<b>Replacement Prop. Taxes</b>	14,815.00	14,815.00	14,815.00	<b>14,815.00</b>
<b>SUB-TOTAL REVENUES</b>	416,012.02	450,215.00	443,175.00	<b>500,015.00</b>
<b>TRANSFERS IN</b>				
<b>From Water Fund</b>	-	55,530.00	55,530.00	-
<b>TOTAL REVENUES</b>	416,012.02	505,745.00	498,705.00	<b>500,015.00</b>
<b>ITEMS OF EXPENDITURE</b>				
<b>City's FICA</b>	148,487.72	201,820.00	178,000.00	<b>196,000.00</b>
<b>City's IMRF</b>	242,532.78	332,010.00	300,000.00	<b>295,000.00</b>
<b>TOTAL EXPENSES</b>	391,020.50	533,830.00	478,000.00	<b>491,000.00</b>
PROJECTED ENDING BALANCE \$	154,750.03	\$ 116,373.51	\$ 175,455.03	\$ 184,470.03

**INFORMATIONAL TECHNOLOGY FUND**

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

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

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

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

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

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

**WATER FUND**

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

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

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

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

**\$283,742 to the General Fund (10% of budget for the City Clerk, City Council, Building and Zoning and City Attorney, 25% for the Mayor and City Administrator and 35% of the Business Office.**

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

**\$527,845 to the Operations Department to defray part of the costs of the Public Works' director and secretary's salary and benefits, as well as six employees' salaries, benefits and IMRF, who were transferred from water distribution to street operations.**

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

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

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

**WATER FUND REVENUES**

**Account No. 500**

<b>REVENUES</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Budget</b>	<b>Re-estimated 12-13 Revenues</b>	<b>FY 13-14 BUDGET</b>
PROJECTED BEGINNING BALANCE \$	1,296,472.84	\$ 682,151.84	\$ 822,344.26	\$ 589,684.26
<b>Interest</b>	1,768.25	1,300.00	1,150.00	<b>1,000.00</b>
Colchester Wtr Project Reimb	2,310.20	2,310.00	2,310.00	<b>2,310.00</b>
CDAP Water Grant-Wtr Main Constr	-	315,750.00	315,750.00	-
<b>Lighting Grant</b>	-	-	1,375.00	-
Rev Bond Proceeds -THM Improv	35,822.00	-	-	-
Loan From Sales Tax Fund	-	-	-	-
<b>User Fee Collections</b>	3,375,609.27	3,546,000.00	3,600,000.00	<b>3,708,000.00</b>
<b>Service Fees</b>	8,040.40	7,000.00	4,000.00	<b>5,000.00</b>
<b>Meter Maint/Repair Fees</b>	104,529.39	104,000.00	97,000.00	<b>82,500.00</b>
<b>Other Receipts</b>	146,554.36	100,000.00	153,425.00	<b>100,000.00</b>
<b>TOTAL REVENUES</b>	3,674,633.87	4,076,360.00	4,175,010.00	<b>3,898,810.00</b>
<b>TRANSFERS IN</b>				
From Sewer Revenue Funds	60,000.00	75,000.00	100,000.00	<b>100,000.00</b>
From Water Deposits/Refunds	116.43	400.00	275.00	<b>250.00</b>
<b>TOTAL BUDGETED REVENUES</b>	3,734,750.30	4,151,760.00	4,275,285.00	<b>3,999,060.00</b>
<b>INTRA FUND TRANSFERS OUT</b>				
<b>To Water O &amp; M</b>	3,338,223.38	3,066,795.00	3,161,535.00	<b>2,484,120.00</b>
<b>To Bond and Interest Fund</b>	402,000.00	434,260.00	434,260.00	<b>433,415.00</b>
To Water Sick and Vacation	-	-	-	-
To Water Depreciation	-	-	-	-
<b>TRANSFERS OUT</b>				
<b>To Gen. Corp.</b>	331,270.50	326,679.50	326,680.00	<b>2,837,425.25</b>
<b>To IMRF</b>	-	55,530.00	55,530.00	-
<b>To IT Fund</b>	-	-	-	-
To Insur. and Tort Judgments	78,285.00	56,725.00	56,725.00	<b>70,705.00</b>
<b>To Operations Division</b>	59,100.00	487,200.00	473,215.00	<b>527,845.00</b>
To Dwntrn Revitalization Fund	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	4,208,878.88	4,427,189.50	4,507,945.00	<b>3,799,827.25</b>
<b>PROJECTED ENDING BALANCE \$</b>	<b>822,344.26</b>	<b>\$ 406,722.34</b>	<b>\$ 589,684.26</b>	<b>\$ 788,917.01</b>

**WATER FUND**

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

**Professional Fees** - This line will cover a service agreement for the membrane treatment system air compressors (\$4500) and the membrane filtration system (\$25,000).

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

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

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

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

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

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

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

**ITEMS OF EXPENDITURE**

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

<b>PROJECTED ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**WATER BOND AND INTEREST FUND**

In 2008, the city issued General Obligation Bonds in the amount of \$3,500,000 to make improvements to the membrane filtration system at the water plant. This is a twenty year bond, payable in April, 2028.

The IEPA loan for the construction of the Reverse Osmosis project is a twenty year loan, due 2024.

The IEPA loan for the THM project is a twenty year loan, due 2030.

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

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

**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.

<b>WATER SICK AND VACATION PAY FUND</b>								
<b>Account No. 510</b>								
<b>REVENUES</b>		FY 11-12 Actual		FY 12-13 Budget		Re-estimated 12-13 Revenues		<b>FY 13-14 BUDGET</b>
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	<b>40,000.00</b>
<b>INTRA FUND TRANSFER IN</b>								
From Water Revenue Funds		-		-		-		-
<b>TOTAL REVENUES</b>		-		-		-		-
<b>ITEMS OF EXPENDITURE</b>								
Sick and Vacation Pay								
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00	\$	<b>40,000.00</b>

**WATER DEPRECIATION FUND**

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

<b>WATER DEPRECIATION FUND</b>								
<b>Account No. 530</b>								
<b>REVENUES</b>		FY 11-12 Actual		FY 12-13 Budget		Re-estimated 12-13 Revenues		<b>FY 13-14 BUDGET</b>
PROJECTED BEGINNING BALANCE	\$	154,010.00	\$	154,010.00	\$	154,010.00	\$	<b>154,010.00</b>
<b>INTRA FUND TRANSFER IN</b>								
From Water Revenue Funds		-		-		-		-
<b>TOTAL REVENUES</b>		-		-		-		-
<b>ITEMS OF EXPENDITURE</b>								
Bldg/Grounds/Fixed Equip		-		-		-		-
<b>INTRA FUND TRANSFER OUT</b>								
To Water Fund		-		-		-		-
<b>TOTAL EXPENDITURES</b>		-		-		-		-
PROJECTED ENDING BALANCE	\$	154,010.00	\$	154,010.00	\$	154,010.00	\$	<b>154,010.00</b>



## **SEWER FUND**

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

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

**\$283,742 to the General Fund (10% of budget for the City Clerk, City Council, Building and Zoning and City Attorney, 25% for the Mayor and City Administrator and 35% of the Business Office)**

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

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

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

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

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

**SEWER FUND REVENUES**

Account No. 600

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

**SEWER FUND**

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

Safety Equip./Uniform Exp. - This line item includes the purchase of a tripod and harness.

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

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

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

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

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

**SEWER O&M FUND EXPENDITURES**

Account No. 605

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

**SEWER SICK AND VACATION PAY FUND**

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

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

<b>SEWER SICK AND VACATION PAY</b>						
Account No. 610						
<b>REVENUES</b>		FY 11-12 Actual		FY 12-13 Budget	Re-estimated 12-13 Revenues	FY 13-14 BUDGET
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		-		-	-	-
<b>TOTAL REVENUES</b>		40,000.00		40,000.00	40,000.00	40,000.00
<b>ITEMS OF EXPENDITURE</b>						
Sick and Vacation Pay		-		-	-	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$	40,000.00	\$	40,000.00

**STORM SEWER FUND**

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

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

**PUBLIC TRANSPORTATION GRANT**

The public transportation program receives operating assistance and capital assistance funding from the Illinois Department of Transportation (IDOT). The total public transportation revenue during FY14 is projected to be \$2,644,370. This revenue includes \$2,394,370 for operating assistance and \$250,000 for capital projects. Operating assistance revenue will be used to provide fixed route bus service in Macomb and demand response door-to-door service in Macomb and McDonough County. The City will use operating assistance revenue to contract with local provider agencies, including Bridgeway, Lamoine Valley Red Cross and Go West Transit. The Western Illinois Regional Council will provide administrative and management support. The City will use capital assistance revenue for the purchase of equipment at the new Macomb Transit Center.

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

**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.

<b>INSURANCE AND TORT JUDGMENTS FUND</b>				
<b>Account No. 705</b>				
<b>SOURCE OF FUNDS</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>
PROJECTED BEGINNING BALANCE \$	9,287.11	\$ 67,307.11	-	-
<b>Property Taxes</b>	47,837.92	240,000.00	237,030.00	<b>103,100.00</b>
<b>Misc. Income</b>	52,127.16	1,000.00	38,190.00	<b>1,000.00</b>
<b>Interest</b>	3.37	20.00	10.00	<b>10.00</b>
<b>TOTAL EST. COLLECTIONS</b>	<b>99,968.45</b>	<b>241,020.00</b>	<b>275,230.00</b>	<b>104,110.00</b>
<b>TRANSFERS IN</b>				
From Sewer Revenue Funds	51,190.00	35,670.00	35,670.00	<b>41,905.00</b>
From Water Revenue Funds	78,285.00	56,725.00	56,725.00	<b>70,705.00</b>
<b>INTRA-FUND TRANSFER IN</b>				
From General	517,415.44	270,000.00	315,195.00	<b>458,780.00</b>
<b>TOTAL REVENUES</b>	<b>746,858.89</b>	<b>603,415.00</b>	<b>682,820.00</b>	<b>675,500.00</b>
<b>ITEMS OF EXPENDITURE</b>				
<b>Property/GL Insurance</b>	275,791.41	236,400.00	236,500.00	<b>244,100.00</b>
<b>Worker's Comp. Insurance</b>	452,545.75	419,695.00	409,160.00	<b>421,400.00</b>
Claims, Judgments, Deductibles	27,808.84	10,000.00	37,160.00	<b>10,000.00</b>
<b>TOTAL EXPENSES</b>	<b>756,146.00</b>	<b>666,095.00</b>	<b>682,820.00</b>	<b>675,500.00</b>
<b>PROJECTED ENDING BALANCE \$</b>	<b>-</b>	<b>\$ 4,627.11</b>	<b>-</b>	<b>\$ -</b>

**SPECIAL PROJECT FUND -BOWER ROAD**

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

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



## COMMUNITY IMPROVEMENTS FUND

Special community improvement projects are accounted for in this fund.

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

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

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

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

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

**COMMUNITY IMPROVEMENTS FUND****Account No 710**

<b>SOURCE OF FUNDS</b>	<b>FY 11-12 Actual</b>	<b>FY 12-13 Budget</b>	<b>Re-estimated 12-13 Revenues</b>	<b>FY 13-14 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b> \$	9,877.96 \$	277,102.96 \$	321,846.05 \$	<b>293,231.05</b>
<b>Sale of Property</b>	11,843.00	2,400.00	30,500.00	<b>2,400.00</b>
<b>Brownfield Grant</b>	-	0.00	5,095.00	-
MAEDCO Reimb-Brownfield Grant	-	15,000.00	14,045.00	-
Flexible Enhancement Grant -state	217,920.00	0.00	-	-
<b>Misc. Receipts</b>	7,435.00	-	2,100.00	-
<b>TOTAL REVENUES</b>	237,198.00	17,400.00	51,740.00	<b>2,400.00</b>
<b>TRANSFERS IN</b>				
From General Corp. (due to)	200.00	-	-	-
From MDDC Loan Fund	127,985.00	20,065.00	20,065.00	-
		-	-	-
<b>TOTAL TRANSFERS IN</b>	128,185.00	20,065.00	20,065.00	-
<b>ITEMS OF EXPENDITURE</b>				
<b>Professional Fees</b>	1,380.89	1,500.00	5,750.00	<b>4,000.00</b>
<b>Advertising</b>	38.50	-	2,400.00	<b>1,200.00</b>
<b>Brownfield Analysis</b>	-	15,000.00	19,145.00	-
<b>Land Acq / Demo</b>	7,435.00	10,000.00	49,150.00	<b>10,000.00</b>
<b>Fix / Flatten Properties</b>	-	-	-	<b>40,000.00</b>
<b>Industrial Park Tax Credits</b>	2,000.00	1,000.00	-	-
<b>Engineering</b>	-	6,500.00	5,000.00	<b>5,000.00</b>
<b>Construction</b>	-	109,000.00	2,500.00	<b>2,000.00</b>
<b>Flex Enhancement Project</b>	42,508.56	-	9,475.00	-
<b>General Operating</b>	51.96	-	7,000.00	<b>5,900.00</b>
<b>TOTAL EXPENSES</b>	53,414.91	143,000.00	100,420.00	<b>68,100.00</b>
<b>PROJECTED ENDING BALANCE</b> \$	321,846.05 \$	171,567.96 \$	293,231.05 \$	<b>227,531.05</b>

**MOTOR FUEL TAX FUND**

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

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

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

**BOND INFRASTRUCTURE FUND**

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

Items Planned for the 2013 construction season are:

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

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

**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.

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

**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.

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

**GIFT FUND**

The City of Macomb receives donations for the care, maintenance and improvement of properties at Oakwood Cemetery and Chandler Park. These monies are typically invested with the earnings used to pay the cost of such care and maintenance. Total cash and investments in the fund amount to about \$59,000.

1. About \$7,180 is held for the general care, maintenance and/or improvements of Chandler Park. These monies originated from the sale of right-of-way to IDOT for the highway improvement. These funds are unrestricted and may be used as the City Council directs.
2. Assets in the Gus Schaeffer/Chandler Park account totals \$12,241. These monies were inherited by the city with the stipulation that they be invested and the interest ( currently \$8,600) be for use in Chandler Park.
3. Donations for tree planting at the city's discretion, are held in this account.
4. The remaining funds are held in accounts that are dedicated for various uses at Oakwood Cemetery. Some are restricted to certain purposes; others are unrestricted as long as they are expended for the care, upkeep and / or maintenance of cemetery buildings and grounds.

<b>GIFT FUNDS</b>					
<b>Account No. 760</b>					
<b>SOURCE OF FUNDS</b>	FY 11-12 Actual	FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>	
<b>BEGINNING BALANCE</b>	\$ 58,639.74	\$ 58,599.74	\$ 58,740.96	\$	<b>59,030.96</b>
<b>Interest</b>	143.22	170.00	70.00		<b>75.00</b>
<b>Bequests</b>	-	-			
<b>Tree Planting Donations</b>	288.00	-	1,020.00		<b>200.00</b>
<b>TOTAL REVENUES</b>	431.22	170.00	1,090.00		<b>275.00</b>
<b>ITEMS OF EXPENDITURE</b>					
Bldgs Grounds and Fixed Equip	-	-	-		-
<b>Tree Plantings</b>	120.00	-	560.00		<b>600.00</b>
<b>General Operating Expense</b>	210.00	240.00	240.00		<b>240.00</b>
<b>TOTAL EXPENSES</b>	330.00	240.00	800.00		<b>840.00</b>
<b>PROJECTED ENDING BALANCE</b>	\$ 58,740.96	\$ 58,529.74	\$ 59,030.96	\$	<b>58,465.96</b>

**PEG FUND**

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

<b>PEG FUND</b>						
<b>Account No 805</b>						
<b>SOURCE OF FUNDS</b>		FY 11-12 Actual		FY 12-13 Budget	Re-estimated 12-13 Revenues	<b>FY 13-14 BUDGET</b>
<b>PROJECTED BEGINNING BALANCE</b>	\$	(19,596.21)	\$	(5,411.21)	\$ (4,600.11)	<b>2,382.89</b>
<b>REVENUES</b>						
<b>PEG Access Fee</b>	\$	15,019.34	\$	19,000.00	\$ 7,793.00	-
<b>INTRA FUND TRANSFER IN From General Corp.</b>		-		-	-	-
<b>TOTAL REVENUE</b>		15,019.34		19,000.00	7,793.00	<b>0.00</b>
<b>ITEMS OF EXPENDITURE</b>						
<b>Office Equip / Furnishings</b>		23.24		-		-
<b>Broadcasting Equipment</b>		0.00		2,000.00	810.00	-
<b>General Operating Expense</b>		-		-	-	-
<b>TOTAL EXPENSES</b>		23.24		2,000.00	810.00	<b>0.00</b>
<b>INTRA-FUND TRANSFER OUT To General Fund</b>		-		-	-	-
<b>PROJECTED ENDING BALANCE</b>	\$	(4,600.11)	\$	11,588.79	\$ 2,382.89	<b>2,382.89</b>



**CITY HALL MAINTENANCE FUND**

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

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

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

**HEALTH INSURANCE TRUST FUND**

In 1982, the City established a self-insured Health Trust Fund. The fund receives health insurance premiums and pays health insurance claims incurred by covered persons and their dependents.

Health care expenses have a significant impact on the city's operating budget. The impact results not only from the sizeable cost of the benefit, but also from the increase that may be experienced in any given year. Stable health care costs not only benefit the city, they also benefit employees who pay a portion of dependent health care premiums and retirees who are obligated to pay the full monthly premium cost of insurance.

This year, the city incurred a 3.7% increase in premiums.

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