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GENERAL CORPORATE

The General Corporate Fund includes those revenues and expenditures necessary to support many of the city's basic services. Monies in this fund finance the following: police and fire services, the cemetery and zoning departments, 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 \$826,746 which is a significant increase over prior years. There has been an accounting change recommended by our auditors, whereby property taxes levied for the fire and police funds will be included in the general fund revenues and shown as a transfer to the pension funds. A portion of the property tax total is attributable to Enterprise Zone valuations, and as such, will be deposited in 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 When originally enacted, all property taxes in the Enterprise Zone were abated except the General Corporate levies of the city, township, and county.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 \$70,150 due to a partial abatement of the 911 Center obligation bond.

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

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

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

Foreign Fire Tax Payments This revenue is generated from a 2% tax imposed on the gross receipts of all insurance premiums paid on Illinois properties to companies not incorporated under Illinois Law. These monies are paid over in full to the Macomb Fire Department; they are used for varied purposes as approved by fire fighters.

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.

Cable TV Franchise Payments A five percent franchise fee is levied against all revenues generated from the Macomb cable system operated by ComCast Communications.

Grants The city is expected to receive an Illinois Public Risk Fund Safety Grant for the purchase of safety and educational equipment in the amount of \$22,500. This year, \$15,325 is being granted to the Fire Department to purchase a vehicle exhaust system, and \$7,175 to Public Works for various purchases.

GENERAL GOVERNMENT

Account No. 100

REVENUES	#REF!	#REF!	Re-estimated	FY 08-09	
	Actual	Budget 07-08	Revenues	Dept Budget Requests	FY 08-09 BUDGET
Property Taxes	\$ 160,824.20	\$ 260,088.00	\$ 231,282.00	\$ 826,746.00	\$ 826,746.00
Replacement Taxes	92,623.26	80,000.00	102,000.00	139,600.00	118,850.00
Sales Taxes	2,655,581.42	2,550,000.00	2,650,000.00	2,500,000.00	2,500,000.00
Income Taxes	1,670,374.81	1,700,000.00	1,727,800.00	1,775,090.00	1,775,090.00
Foreign Fire Tax	10,631.86	12,000.00	13,474.00	12,000.00	12,000.00
Auto Use Tax	2,381.44	2,300.00	2,300.00	2,300.00	2,300.00
Use Tax	260,111.81	268,000.00	260,000.00	267,350.00	260,000.00
Interest	96,061.04	125,000.00	163,000.00	150,000.00	110,000.00
Parking Violations	20,820.00	23,000.00	27,000.00	27,000.00	27,000.00
Court Fines	320,218.18	310,000.00	310,000.00	310,000.00	310,000.00
Liquor Licenses	86,865.90	90,000.00	90,000.00	90,000.00	90,000.00
Other Licenses	5,605.00	6,000.00	5,500.00	6,000.00	6,000.00
Bldg. Permits	67,681.47	50,000.00	50,000.00	66,000.00	60,000.00
Tow/Impound Fees	4,555.00	5,000.00	5,000.00	5,700.00	5,700.00
Cert. Copies/Maps	9,780.00	9,000.00	11,000.00	11,000.00	11,000.00
Rental Registration Fees	46,046.00	45,000.00	45,000.00	67,500.00	67,500.00
IL-WIU Fire Prot.	238,750.00	214,750.00	220,000.00	245,165.00	245,165.00
IL-Police/Fire Training	16,825.80	5,000.00	27,500.00	15,000.00	15,000.00
Cable TV Franchise	148,973.56	150,000.00	150,000.00	150,000.00	150,000.00
Grants	60,723.42	22,900.00	26,260.00	56,800.00	56,800.00
Mobile Data Computer Grant	590.10	-	-	-	-
Rents Collected	144,318.00	148,000.00	148,000.00	156,400.00	156,400.00
Cemetery Fees	46,400.00	50,000.00	50,000.00	50,000.00	50,000.00
Other Receipts	66,094.85	30,000.00	63,000.00	45,000.00	45,000.00
Wesley Estates Repayment	5,822.00	5,822.00	5,822.00	5,822.00	5,822.00
TOTAL REVENUES	\$ 6,238,659.12	\$ 6,161,860.00	\$ 6,383,938.00	\$ 6,980,473.00	\$ 6,906,373.00

GENERAL CORPORATE

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

Association Dues and Memberships Association dues are paid to various organizations such as the Western Illinois Regional Council (\$9,500), the Illinois Municipal League (\$1,200) and the Macomb Area Chamber of Commerce (\$600).

City Attorney Fees This line item has been reduced to more accurately reflect the contract amount for services. Previously, expenses incurred by the City Attorney's office on behalf of the city had been charged to this line item. Those expenses will now be shown as city expenses in their respective line items.

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 High Band (\$3,000) and the Macomb Balloon Rally (\$2,075).

Hampton Inn Project The city has committed to pay \$170,000 over four years as reimbursement for moving a gas main at the construction site. The payment will be \$42,500 per year. The development will pay an estimated \$160,000 per year in property tax and \$77,000 per year in hotel/motel tax.

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

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	#REF!		Re-estimated 07-08 Expenses	FY 08-09	
	Actual	Budget		Dept Budget Requests	FY 08-09 BUDGET
Salaries	\$ 7,909.96	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Life/Unemployment Insur.	215.54	100.00	100.00	100.00	100.00
Deferred Compensation	74.88	75.00	75.00	75.00	75.00
Employer Pension Contribution	-	-	-	25,373.00	25,373.00
IPRF Safety Grant	10,403.71	22,900.00	25,086.00	22,500.00	22,500.00
Travel/Training/Cont. Ed	1,241.26	1,400.00	1,225.00	1,400.00	1,400.00
Assoc. Dues & Memberships	11,648.00	12,000.00	12,550.00	12,750.00	12,750.00
Fire and Police Commission	23,920.21	20,000.00	30,000.00	25,000.00	25,000.00
City Attorney	201,628.36	202,000.00	220,000.00	202,000.00	202,000.00
Office Supplies	123.81	300.00	500.00	500.00	500.00
Office Equipment - non cap	59.31	150.00	175.00	150.00	150.00
Advertising	552.36	500.00	550.00	600.00	600.00
Postage	33.19	50.00	60.00	50.00	50.00
Telephone - basic service	2,825.51	3,000.00	3,000.00	3,100.00	3,100.00
Utilities	25,597.46	52,000.00	33,000.00	40,000.00	40,000.00
Professional Fees	6,059.00	8,500.00	8,500.00	13,500.00	13,500.00
Summons Fees	2,982.50	2,500.00	2,500.00	2,500.00	2,500.00
Community Sponsorships	3,670.00	5,500.00	5,000.00	5,500.00	5,500.00
MAEDCO-annual contrib.	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
MAEDCO pymt-Pella Ground	71,610.18	72,000.00	71,610.00	71,610.00	71,610.00
Hampton Inn Project					42,500.00
Peers Grant	5,047.33	-	1,100.00	-	-
Equip. Loan/Lease Payments	11,157.11	-	11,200.00	13,000.00	13,000.00
RR Crossing expenses	-	-	-	-	-
Building Rent/Lease Pmts.	2,282.00	2,300.00	2,300.00	300.00	300.00
Bldg./Grnds./Fixed Equip. Mtc.	26,457.83	26,000.00	26,000.00	26,000.00	26,000.00
Depot Expenses	17,539.22	15,000.00	16,000.00	17,000.00	17,000.00
Fireworks	10,148.80	10,000.00	10,200.00	10,200.00	10,200.00
General Operating Expense	14,166.14	10,000.00	38,000.00	10,000.00	10,000.00
Foreign Fire Tax Payments	10,631.86	12,000.00	13,474.00	13,500.00	13,500.00
Twp. Tax Reimbursements	12,777.59	13,000.00	5,090.00	10,000.00	10,000.00
Loan payment (ERI)	-	-	-	90,000.00	90,000.00
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 510,763.12	\$ 529,275.00	\$ 575,295.00	\$ 654,708.00	\$ 607,208.00

GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 2008-09

	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	1,002,347.71	\$ 1,500,000.00	\$ 1,809,500.00	\$ 2,170,792.00	\$ 2,170,792.00
GENERAL FUND REVENUES	6,238,659.12	5,994,782.27	6,383,938.00	6,980,473.00	6,906,373.00
TRANSFERS IN					
From Water Revenue Funds	217,200.00	252,385.00	252,385.00	258,080.00	258,080.00
From Sewer Revenue Funds	217,200.00	252,385.00	252,385.00	258,080.00	258,080.00
INTRA-FUND TRANSFERS IN					
From Garbage Fund	45,000.00	45,000.00	45,000.00	43,050.00	43,050.00
From Police Protective Tax	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
From Hotel/Motel Tax Fund	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
From TIF	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL TRANSFERS IN	520,400.00	590,770.00	590,770.00	600,210.00	600,210.00
TOTAL REVENUES	6,759,059.12	6,585,552.27	6,974,708.00	7,580,683.00	7,506,583.00
ITEMS OF EXPENDITURE					
Office of the Mayor	81,355.05	86,915.00	86,105.00	110,415.00	95,725.00
Office of the City Clerk	121,913.26	129,831.00	131,176.00	132,735.00	132,735.00
City Council	71,267.33	77,590.00	71,510.00	60,840.00	60,840.00
Office- City Administrator	131,118.67	137,643.00	70,910.00	154,135.50	140,445.50
Business Office	328,986.54	384,975.00	351,900.00	378,795.00	378,795.00
General Government	510,763.12	529,275.00	575,295.00	654,708.00	607,208.00
Police Department	2,404,324.77	2,548,555.00	2,539,101.00	2,932,845.00	2,932,845.00
Fire Department	1,309,460.71	1,489,676.00	1,466,270.00	1,542,505.00	1,538,335.00
Cemetery	172,080.72	192,135.00	165,065.00	230,665.00	216,430.00
Zoning Department	<u>302,403.22</u>	<u>422,475.00</u>	<u>475,700.00</u>	<u>359,210.00</u>	<u>373,710.00</u>
TOTAL EST. EXPENSES	5,433,673.39	5,999,070.00	5,933,032.00	6,556,853.50	6,477,068.50
TRANSFERS OUT					
To Fire Pension Fund	-	-	-	272,293.00	272,293.00
To Police Pension Fund	-	-	-	309,676.00	309,676.00
INTRA-FUND TRANS. OUT					
To G. C. Sick/Vacation Fund	215,505.33	27,000.00	86,384.00	74,700.00	74,700.00
To IT Fund	-	-	200,000.00	50,000.00	50,000.00
To Cable TV Fund	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
To Insurance / Torte Fund	-	-	45,000.00	135,000.00	135,000.00
To Street Fund	<u>273,260.93</u>	<u>469,900.00</u>	<u>324,000.00</u>	<u>459,920.00</u>	<u>507,620.00</u>
TOTAL TRANSFERS OUT	513,766.26	521,900.00	680,384.00	1,326,589.00	1,374,289.00
PROJECTED ENDING BAL.	\$ 1,813,967.18	\$ 1,564,582.27	\$2,170,792.00	\$ 1,868,032.50	\$ 1,826,017.50

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

GENERAL CORPORATE SICK AND VACATION PAY FUND						
Account No. 260						
REVENUES	#REF!	#REF!	Re-estimated	FY 08-09		FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget		Budget
				Requests		
PROJECTED BEGINNING BAL.	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$	200,000.00
TRANSFERS IN						
From Gen. Corp. Fund	214,505.33	27,000.00	86,383.35	74,700.00		74,700.00
TOTAL REVENUES	214,505.33	27,000.00	86,383.35	74,700.00		74,700.00
ITEMS OF EXPENDITURE						
Salaries	214,505.33	27,000.00	86,383.35	74,700.00		74,700.00
PROJECTED ENDING BAL.	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$	200,000.00

CITY ADMINISTRATOR

The City Administrator has the responsibility to oversee all personnel matters, financial affairs, daily operations of all City Departments, to plan and oversee the development of programs, services and activities and to assure the efficient and effective delivery of City services to all citizens. He will also investigate and act upon complaints regarding City programs, services or activities. He will assist in the preparation of agendas for committee and council meetings, as well as 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 wages, benefits and office expenses.

This year, the request has been made to hire a part time secretary, shared by the two offices.

OFFICE OF THE CITY ADMINISTRATOR					
Account No. 100-105					
ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 106,770.00	\$ 109,653.00	\$ 50,000.00	\$ 104,815.50	\$ 104,815.50
Salary Adjustment Request	\$ -	945.00	0.00	20,425.00	5,735.00
Salaries - Overtime	415.94	600.00	150.00	600.00	600.00
Salaries - Part Time	-	-	-	-	-
Life/Unemployment Ins.	938.23	790.00	600.00	495.00	495.00
Deferred Compensation	180.74	165.00	500.00	2,000.00	2,000.00
Assoc. Dues and Memberships	907.20	1,100.00	500.00	1,100.00	1,100.00
Travel /Training /Contin. Ed.	2,415.44	3,000.00	4,210.00	2,000.00	3,000.00
Office Supplies	611.23	600.00	600.00	600.00	600.00
Office Equipment/Furnishings	126.10	1,100.00	850.00	1,100.00	1,100.00
Advertising	60.00	100.00	500.00	100.00	100.00
Publications / Printing	477.44	500.00	600.00	500.00	500.00
Postage	492.28	700.00	300.00	700.00	700.00
Telephone-Basic Service	1,946.06	1,900.00	1,600.00	2,000.00	2,000.00
Comp. Software/Support/Mtc.	141.01	500.00	200.00	500.00	500.00
Professional Fees	700.00	1,000.00	500.00	1,000.00	1,000.00
Transfer - Revolv. Equip Fund	-	-	-	-	-
Transfer to Health Trust	14,937.00	14,940.00	7,500.00	16,150.00	16,150.00
General Operating Expense	-	50.00	2,300.00	50.00	50.00
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 131,118.67	\$ 137,643.00	\$ 70,910.00	\$ 154,135.50	\$ 140,445.50

CITY COUNCIL

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

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

CITY COUNCIL						
Account No. 100-110						
ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
Salaries	\$ 26,995.56	\$ 35,000.00	\$ 32,000.00	\$ 35,000.00	\$	35,000.00
Life/Unemployment Ins.	614.46	1,000.00	1,000.00	850.00		850.00
Travel /Training / Cont. Ed	2,307.91	4,900.00	6,700.00	8,000.00		8,000.00
Telephone - basic service	1,680.00	2,160.00	2,160.00	2,160.00		2,160.00
Transfer to Health Trust	38,864.58	33,530.00	29,450.00	13,830.00		13,830.00
General Operating Expense	804.82	1,000.00	200.00	1,000.00		1,000.00
TOTAL EXPENSES	\$ 71,267.33	\$ 77,590.00	\$ 71,510.00	\$ 60,840.00	\$	60,840.00

BUSINESS OFFICE

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

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

Office Equipment/Furnishings \$4500 is being allocated for the possible purchase of three replacement computers

Professional Fees This line item covers auditing services, GASB implementation, and recording fees for mowing and water liens to the county clerk's office.

BUSINESS OFFICE					
Account No. 100-115					
ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 186,349.78	\$ 198,100.00	\$ 198,100.00	\$ 204,800.00	\$ 204,800.00
Salary Adjustment Request	\$ -	0.00	0.00	6,210.00	6,210.00
Salaries - Overtime	1,499.30	2,000.00	700.00	1,000.00	1,000.00
Life/Unemployment Ins.	2,707.40	2,625.00	2,625.00	1,650.00	1,650.00
Deferred Compensation	1,509.95	1,550.00	1,850.00	1,900.00	1,900.00
Assoc. Dues and Memb	-	100.00	-	100.00	100.00
Travel / Training / Ed.	606.35	2,000.00	460.00	1,700.00	1,700.00
Office Supplies	4,499.90	3,600.00	3,600.00	3,600.00	3,600.00
Office Equipment / Furnishings	495.63	4,000.00	4,000.00	5,500.00	5,500.00
Advertising	407.05	300.00	215.00	300.00	300.00
Publications / Printing	5,028.59	8,000.00	5,000.00	5,000.00	5,000.00
Postage	20,950.55	25,000.00	22,500.00	25,000.00	25,000.00
Telephone-Basic Service	5,981.95	7,000.00	6,500.00	7,500.00	7,500.00
Comp. Software/ Suppt / Mtc.	34,399.14	25,000.00	25,000.00	26,000.00	26,000.00
Professional Fees	31,822.44	50,000.00	42,000.00	50,000.00	50,000.00
Transfer - Revolv. Equip Fund	-	-	-	-	-
Transfer to Health Trust	32,635.74	35,600.00	39,250.00	38,435.00	38,435.00
General Operating Expense	92.77	100.00	100.00	100.00	100.00
Capital Outlay	-	20,000.00	-	-	-
TOTAL EXPENSES	\$ 328,986.54	\$ 384,975.00	\$ 351,900.00	\$ 378,795.00	\$ 378,795.00

CITY CLERK

The City Clerk's traditional statutory responsibilities are related to the care and custody of city records.

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

Office Equipment / Furnishings It is planned to purchase a replacement printer/fax machine, which will be partially funded by a state grant.

OFFICE OF THE CITY CLERK						
Account No. 100-125						
ITEMS OF EXPENDITURE	#REF!	#REF!	Re-estimated	FY 08-09	FY 08-09	
	Actual	Budget	07-08 Expenses	Dept Budget	Requests	Budget
Salaries - Regular	\$ 81,586.18	\$ 86,510.00	\$ 87,441.00	\$ 88,700.00	\$	88,700.00
Salary Adjustment Request	\$ -	931.00	0.00	-	-	-
Salaries - Overtime	422.38	600.00	650.00	600.00	-	600.00
Life / Unemployment Ins.	892.12	850.00	850.00	660.00	-	660.00
Deferred Compensation	562.38	600.00	600.00	565.00	-	565.00
Travel / Training / Continuing Ed.	2,853.87	3,000.00	2,850.00	2,950.00	-	2,950.00
Assoc. Dues/Memberships	335.00	500.00	500.00	500.00	-	500.00
Office Supplies	1,065.80	1,000.00	1,200.00	1,000.00	-	1,000.00
Office Equip./Furnishings	354.49	1,000.00	200.00	1,500.00	-	1,500.00
Advertising	486.65	1,000.00	600.00	1,000.00	-	1,000.00
Publications / Printing	5,665.84	5,500.00	5,500.00	5,500.00	-	5,500.00
Postage	568.44	1,000.00	750.00	1,000.00	-	1,000.00
Telephone - basic service	3,401.01	3,500.00	3,400.00	3,500.00	-	3,500.00
Computer Software / Support / Mtc.	1,397.26	1,850.00	1,700.00	1,850.00	-	1,850.00
Professional Fees	4,410.00	3,800.00	5,100.00	3,800.00	-	3,800.00
Gas / Fuel	-	-	-	-	-	-
Transfer - Revolv. Equip Fund	-	-	-	-	-	-
Transfer to Health Trust	17,886.84	17,890.00	19,735.00	19,310.00	-	19,310.00
General Operating Expense	25.00	300.00	100.00	300.00	-	300.00
Capital	-	-	-	-	-	-
TOTAL EXPENSES	\$ 121,913.26	\$ 129,831.00	\$ 131,176.00	\$ 132,735.00	\$	132,735.00

MAYOR

The Mayor serves as the city's chief executive officer and presides over all meetings of the City Council. He represents the city in numerous capacities from networking with legislative contacts to meeting with other mayors in the Central Illinois Mayors Association. 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 expense.

OFFICE OF THE MAYOR					
Account No. 100-140					
ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 56,830.43	\$ 57,520.00	\$ 58,700.00	\$ 59,450.00	\$ 59,450.00
Salary Adjustment Request	\$ -	945.00	0.00	20,425.00	5,735.00
Salaries - Overtime	361.30	600.00	150.00	600.00	600.00
Life / Unemployment Ins.	156.81	350.00	350.00	230.00	230.00
Deferred Compensation	562.38	600.00	600.00	600.00	600.00
Travel / Training / Cont. Ed.	5,048.21	5,500.00	6,000.00	7,000.00	7,000.00
Assoc. Dues / Membshps	835.25	750.00	750.00	750.00	750.00
Office Supplies	576.83	600.00	600.00	600.00	600.00
Office Equip. / Furnishings	132.39	1,300.00	950.00	1,300.00	1,300.00
Advertising	415.78	1,000.00	500.00	1,000.00	1,000.00
Publications / Printing	467.75	900.00	900.00	900.00	900.00
Postage	201.70	500.00	200.00	500.00	500.00
Telephone - basic service	2,663.61	3,000.00	2,500.00	3,000.00	3,000.00
Computer Software / Support / Mtc.	21.24	500.00	500.00	500.00	500.00
Professional Fees	12.00	-	5.00	-	-
Maint. - Licensed Vehicles	249.96	-	500.00	-	-
Transfer - Revolv. Equip Fund	-	-	-	-	-
Gas / Fuel	681.65	1,000.00	600.00	1,500.00	1,500.00
Transfer to Health Trust	8,849.40	8,850.00	9,800.00	9,560.00	9,560.00
General Operating	3,288.36	3,000.00	2,500.00	2,500.00	2,500.00
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 81,355.05	\$ 86,915.00	\$ 86,105.00	\$ 110,415.00	\$ 95,725.00

BUILDING AND ZONING DEPARTMENT

The Macomb Building and Zoning Office is responsible for the enforcement of the city's zoning, building, property maintenance, sub-division control and construction codes. Departmental employees serve as staff to the Macomb Planning Commission, the Zoning Board of Appeals, the Building Commission of Appeals and the Electrical Commission. The department is currently staffed by five full time personnel. It should also 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.

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 (\$850). Illinois Planning Assoc. Annual Conference for the community development coordinator (\$650)

Engineering The city plans to hire engineers to do a storm water detention study.

Professional Fees This line item has been increased to cover the costs of contracted mowing services related to code enforcement.

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. \$30,000 covers the City's share of the McDonough County GIS Center budget.

Special Projects The city plans to enlist a "campustown" study on West Adams

BUILDING AND ZONING DEPARTMENT					
Account No. 100-150					
ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 182,058.39	\$ 205,500.00	\$ 195,000.00	\$ 207,200.00	\$ 207,200.00
Salary Adjustment Request	0.00	1225.00	0.00	6500.00	6500.00
Salaries - Overtime	207.94	500.00	-	300.00	300.00
Part Time Salaries	1,166.75	-	6,000.00	2,650.00	4,650.00
Life / Unemployment Ins.	2,253.81	2,650.00	2,650.00	1,650.00	1,650.00
Deferred Compensation	1,105.54	1,200.00	550.00	600.00	600.00
Safety Equip / Uniform Exp	444.60	500.00	150.00	250.00	250.00
Travel /Training / Cont. Ed.	236.33	1,600.00	1,100.00	1,350.00	1,350.00
Assoc. Dues and Membshps	771.00	750.00	500.00	750.00	750.00
Employment Contracts	5,370.44	-	1,000.00	-	-
Engineering	2,452.30	2,000.00	6,600.00	10,000.00	10,000.00
Office Supplies	1,397.13	2,100.00	1,600.00	1,850.00	1,850.00
Office Equip./ Furnishings	2,159.08	2,500.00	1,500.00	750.00	750.00
Advertising	3,661.76	3,000.00	3,000.00	3,700.00	3,700.00
Publications / Printing	2,538.67	3,000.00	2,000.00	2,000.00	2,000.00
Postage	2,051.86	2,500.00	2,200.00	2,100.00	2,100.00
Telephone - basic service	2,438.90	4,200.00	3,800.00	3,900.00	3,900.00
Comp. Software/Support/Mtc.	1,000.19	1,000.00	1,000.00	1,200.00	1,200.00
Professional Fees	2,697.50	1,500.00	4,500.00	7,000.00	7,000.00
McDonough Co. GIS Center Contr	12,690.00	55,000.00	88,000.00	30,000.00	30,000.00
Transfer - Revolv. Equip Fund	-	-	-	-	-
Special Projects	-	60,000.00	77,650.00	12,500.00	25,000.00
Mtc. of Licensed Vehicles	479.11	1,000.00	100.00	1,500.00	1,500.00
Mtc. Radios / Vehicular Equip.	-	200.00	100.00	100.00	100.00
Gasoline / Fuel	1,898.34	2,500.00	2,500.00	2,500.00	2,500.00
Transfer to Health Trust	37,232.89	53,850.00	56,900.00	58,160.00	58,160.00
General Operating Expenses	802.10	200.00	2,300.00	700.00	700.00
Capital Outlay	35,288.59	14,000.00	15,000.00	-	-
TOTAL EXPENSES	\$ 302,403.22	\$ 422,475.00	\$ 475,700.00	\$ 359,210.00	\$ 373,710.00

CEMETERY DEPARTMENT

This account includes expenses incurred in the operation and maintenance of the city cemetery and other city properties. While the maintenance of Oakwood Cemetery and the cemetery on Wigwam Hollow Road is the department's primary responsibility, cemetery crews continue to assume broader grounds maintenance duties including the care of the following:

- Downtown properties (city hall, parking lots, right-of-ways)
- Street right-of-way at corner of Randolph and Grant
- Fire Station No. 2
- Water Plant grounds and Walker Street water tower
- Seeding/sod installation in conjunction with other city projects
- Railroad right-of-way along Route 136
- Chandler Park grounds maintenance
- Mowing of city owned lots as well as private properties performed through code enforcement

Capital Outlay Purchase three replacement commercial mowers (\$19,000), and a new building addition (\$30,000).

Buildings and Grounds \$10,000 has been allocated for renovation of the existing building.

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

CEMETERY DEPARTMENT						
Account No. 100-120						
ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
Salaries - Regular	\$ 49,105.83	\$ 50,145.00	\$ 50,145.00	\$ 51,775.00	\$	51,775.00
Salary Adjustment Request			\$ -	\$ 43,235.00	\$	-
Salaries - Overtime	2,869.03	4,000.00	3,000.00	4,000.00		4,000.00
Salaries - Part time	34,330.15	40,000.00	40,000.00	36,000.00		52,000.00
Life / Unemployment Ins.	1,805.65	2,300.00	2,300.00	1,100.00		1,100.00
Deferred Compensation	431.92	450.00	450.00	475.00		475.00
Safety Equip / Uniform Exp.	442.79	500.00	300.00	500.00		500.00
Travel / Training / Cont. Ed.	-	500.00	150.00	500.00		500.00
Drug and Alcohol Testing	63.00	300.00	65.00	130.00		130.00
Assoc. Dues & Memberships	-	-	-			-
Office Supplies	194.89	350.00	200.00	250.00		250.00
Office Equipment/Furnishings	34.18	1,000.00	700.00	1,000.00		1,000.00
Advertising	188.00	350.00	175.00	350.00		350.00
Publications / Printing	294.72	300.00	450.00	400.00		400.00
Telephone-Basic Service	2,123.27	2,500.00	2,200.00	2,500.00		2,500.00
Utilities	3,372.90	6,000.00	3,700.00	4,000.00		4,000.00
Comp. Software Support / Mtc.	640.42	1,200.00	900.00	1,500.00		1,500.00
Professional Fees	5,183.80	6,000.00	-	250.00		250.00
Interest Pymts	168.80	-	-	-		-
Equip. Loan Payment	6,881.26	-	-	-		-
Special Projects	2,000.00	-	-	-		-
Stone Refurbishment	-	2,000.00	2,000.00	2,000.00		2,000.00
Mtc. of Licensed Vehicles	2,187.85	3,000.00	2,000.00	3,000.00		3,000.00
Mtc. Radio/Vehicular Equip.	-	250.00	100.00	150.00		150.00
Gasoline / Fuel	6,415.93	8,000.00	6,500.00	8,000.00		8,000.00
Mtc. of Movable Equip.	1,646.80	2,000.00	2,400.00	3,000.00		3,000.00
Hand Tools	2,346.32	2,000.00	1,600.00	3,000.00		3,000.00
Bldg/Grnds / Fixed Equip. Mtc.	4,979.39	27,500.00	12,500.00	-		13,000.00
Transfer to Health Trust	11,987.28	11,990.00	13,230.00	12,950.00		12,950.00
General Operating Expense	1,383.06	2,500.00	2,000.00	1,600.00		1,600.00
Capital Outlay	31,003.48	17,000.00	18,000.00	49,000.00		49,000.00
TOTAL EXPENSES	\$ 172,080.72	\$ 192,135.00	\$ 165,065.00	\$ 230,665.00	\$	216,430.00

CEMETERY MAINTENANCE FUND

This fund was created for general enhancements and improvements to the cemetery. \$50.00 from each grave opening is dedicated to build this fund to a sustainable amount.

CEMETERY MAINTENANCE FUND					
Account No 220					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev / Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEG. BALANCE	-	2,300.00	2,850.00	6,300.00	6,300.00
Cemetery maintenance fees	2,850.00	2,000.00	3,450.00	3,000.00	3,000.00
TOTAL REVENUE	2,850.00	2,000.00	3,450.00	3,000.00	3,000.00
ITEMS OF EXPENDITURE					
General Operating Expense	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-
PROJECTED END BALANCE	2,850.00	2,000.00	6,300.00	9,300.00	9,300.00

FIRE DEPARTMENT

Salary Adjustment A request is being made for restructuring personnel classifications (operations officer) and adding a vacant slot for the possibility of an assistant chief.

Capital Outlay Generator (\$50,000) and a Hurst cutter (\$5,500)

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 mainenance 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.

Buildings/Grounds Monies are being allocated for the purchase of new mattresses, conversion of beds, and a new snow blower.

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	#REF!	#REF!	Re-estimated	FY 08-09	
	Actual	Budget	07-08 Expenses	Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 935,035.08	\$ 976,910.00	\$ 1,000,000.00	\$ 1,048,740.00	\$ 1,058,080.00
Salary Adjustment Request	\$ -	\$ 28,843.00	\$ -	\$ 68,510.00	\$ 5,000.00
Salaries - Overtime	53,980.39	50,000.00	67,000.00	55,000.00	55,000.00
Salaries - Part Time	-	-	-	-	-
Life / Unemployment Ins.	10,891.43	10,950.00	12,000.00	6,905.00	6,905.00
Deferred Compensation	7,032.35	7,000.00	7,700.00	8,050.00	8,050.00
Child Safety Seats	-	-	600.00	-	-
Travel / Training / Cont. Ed.	15,884.06	16,500.00	16,100.00	16,500.00	16,500.00
Assoc. Dues & Memberships	565.00	800.00	400.00	1,200.00	1,200.00
Fire Prevention Education	2,276.39	2,000.00	1,300.00	2,000.00	2,000.00
Engineering	-	-	1,000.00	-	-
Office Supplies	994.85	1,200.00	750.00	1,200.00	1,200.00
Office Equipment / Furnishings	633.98	4,500.00	4,500.00	4,000.00	4,000.00
Publications / Printing	1,130.64	1,000.00	500.00	700.00	700.00
Postage	126.74	250.00	100.00	250.00	250.00
Telephone - basic service	4,395.29	5,100.00	4,400.00	5,100.00	5,100.00
Utilities	11,881.23	14,000.00	12,000.00	14,000.00	14,000.00
Comp. Software/ Support/ Mtc.	199.77	750.00	750.00	1,000.00	1,000.00
Professional Fees	225.00	3,500.00	1,500.00	3,500.00	3,500.00
Transfer - Revolv. Equip Fund	-	-	-	-	-
Equipment Loan / Lease Pmts	2,007.14	2,000.00	2,000.00	2,000.00	2,000.00
Special Projects	-	-	-	-	-
Mtc. of Licensed Vehicles	15,901.67	20,000.00	20,000.00	21,000.00	21,000.00
Mtc. Radios / Vehicular Equip.	6,804.25	9,000.00	9,000.00	5,000.00	5,000.00
Gasoline / Fuel	9,374.05	9,750.00	11,000.00	11,000.00	11,000.00
Mtc. of Movable Equipment	5,769.86	6,000.00	3,000.00	6,000.00	6,000.00
Hand Tools	562.21	500.00	500.00	500.00	500.00
Region 9 Tech Rescue Team	-	-	-	1,000.00	1,000.00
Haz. Mat. Response	2,885.62	6,000.00	6,000.00	6,000.00	6,000.00
Bldg/Grnds /Fixed Equip. Mtc.	11,234.85	18,000.00	18,000.00	14,000.00	14,000.00
Bldg/Grnds / Trning Facility Mtc.	2,394.45	3,000.00	2,500.00	3,000.00	3,000.00
Transfer to Health Trust	201,697.35	209,123.00	229,220.00	225,850.00	225,850.00
General Operating Expense	5,577.06	5,000.00	3,750.00	5,000.00	5,000.00
Capital Outlay	-	78,000.00	30,700.00	5,500.00	55,500.00
TOTAL EXPENSES	\$ 1,309,460.71	\$ 1,489,676.00	\$ 1,466,270.00	\$ 1,542,505.00	\$ 1,538,335.00

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 \$73,500 this year in property and replacement taxes.

The city is requesting a FEMA grant up to \$100,000 which we will be responsible for a 5% match.

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 air bottles (\$8000), breathing apparatus (\$10,000), and four sets of turnout gear (\$8000).

FIRE PROTECTION TAX FUND					
Account No. 240					
	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	26,742.67	\$ 40,000.00	\$ 41,650.00	\$ 57,810.00	\$ 57,810.00
Property Taxes	59,874.32	60,000.00	59,815.00	60,000.00	60,000.00
Replacement Tax	11,099.15	10,000.00	13,570.00	13,500.00	13,500.00
Rural Fire Fees	15,636.15	15,000.00	12,800.00	13,000.00	13,000.00
Interest	1,508.22	1,400.00	1,400.00	1,400.00	1,400.00
FEMA Grant	45,344.00	100,000.00	2,625.00	100,000.00	100,000.00
Misc. Receipts	-	-	-	-	-
TOTAL REVENUES	133,461.84	186,400.00	90,210.00	187,900.00	187,900.00
ITEMS OF EXPENDITURE					
Safety Equip/Uniform Exp	16,737.55	19,000.00	20,000.00	33,000.00	33,000.00
Interest Expense - Fire Truck	21,470.33	20,267.00	20,267.00	18,907.00	18,907.00
Captl Outlay-Princ. (Fire Truck)	32,529.67	33,733.00	33,733.00	35,094.00	35,094.00
FEMA Grant	44,805.98	100,000.00	-	100,000.00	100,000.00
FEMA Grant-match	3,004.13	10,000.00	-	5,000.00	5,000.00
General Operating Expense	-	-	50.00	-	-
TOTAL EXPENSES	118,547.66	183,000.00	74,050.00	192,001.00	192,001.00
PROJECTED ENDING BAL.	\$ 41,656.85	\$ 43,400.00	\$ 57,810.00	\$ 53,709.00	\$ 53,709.00

POLICE PROTECTIVE TAX

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

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

Capital Outlay \$50,000 is being requested for the purchase of two replacement squad cars and transitioning costs.

POLICE PROTECTIVE TAX FUND					
Account No. 250					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	132,934.40	\$ 125,000.00	\$ 144,560.00	\$ 95,490.00	\$ 95,490.00
Property Taxes	59,874.28	60,000.00	59,815.00	60,000.00	60,000.00
Replacement Tax	11,099.15	8,000.00	13,570.00	10,000.00	10,000.00
Interest	6,340.22	3,000.00	3,000.00	5,000.00	5,000.00
Misc. Receipts	-	-	3,000.00	-	-
TOTAL REVENUES	77,313.65	71,000.00	79,385.00	75,000.00	75,000.00
ITEMS OF EXPENDITURE					
Capital Outlay	42,323.71	50,000.00	101,735.00	50,000.00	50,000.00
Vehicle Maintenance	3,364.98	-	1,800.00	-	-
Maint. Radio/Veh Equipment	-	-	4,920.00	-	-
Maint. Moveable Equip	-	-	-	-	-
TOTAL EXPENSES	45,688.69	50,000.00	108,455.00	50,000.00	50,000.00
TRANSFERS OUT					
To Gen. Corp. (Bldg. Lease)	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
PROJECTED ENDING BAL.	\$ 144,559.36	\$ 126,000.00	\$ 95,490.00	\$ 100,490.00	\$ 100,490.00

POLICE DEPARTMENT

The Macomb Police Department budget allows for 30 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 \$600 and \$550, respectively. This has also been extended to include two civilian clerks.

Training/Continuing Education This increase is due to the Police Training Institute expense for new officers.

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).

Capital Outlay \$35,000 is being provided to replace the current phone system, \$25,000 for a camera to cover the back door / parking lot area and \$60,000 for a new roof.

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 (\$70,150) 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 (\$12,000). The balance will be used for routine maintenance and upkeep.

Impound Lot / Tow Expense This line item tracks associated expenses.

POLICE DEPARTMENT

Account No. 100-145

ITEMS OF EXPENDITURE	#REF!	#REF!	Re-estimated	FY 08-09	
	Actual	Budget	07-08 Expenses	Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 1,256,735.60	\$ 1,386,490.00	\$ 1,335,700.00	\$1,590,400.00	\$1,590,400.00
Salary Adjustment Request	\$ -	\$ 6,435.00	\$ -	4,035.00	4,035.00
Salaries - Overtime	167,315.74	150,000.00	168,000.00	150,000.00	150,000.00
Life / Unemployment Ins.	16,216.69	17,500.00	17,500.00	9,225.00	9,225.00
Deferred Compensation	7,354.81	7,700.00	7,700.00	7,900.00	7,900.00
Safety Equip / Uniform Exp	44,054.42	39,000.00	42,100.00	50,000.00	50,000.00
Travel/Training / Cont. Ed.	42,211.63	40,300.00	40,150.00	50,300.00	50,300.00
Assoc. Dues & Memberships	890.00	400.00	400.00	500.00	500.00
Animal Control	20,055.42	28,000.00	56,900.00	30,000.00	30,000.00
Engineering	-	-	1,000.00		
Office Supplies	3,443.81	2,700.00	3,300.00	3,000.00	3,000.00
Office Equipment / Furnishings	20,465.78	10,000.00	10,000.00	10,000.00	10,000.00
Advertising	190.20	200.00	100.00	300.00	300.00
Publications / Printing	8,486.27	9,000.00	7,500.00	10,000.00	10,000.00
Postage	1,407.52	1,800.00	400.00	1,800.00	1,800.00
Telephone	14,281.80	16,400.00	14,200.00	16,500.00	16,500.00
Utilities	13,347.45	16,820.00	16,000.00	19,000.00	19,000.00
Civil Defense	2,364.83	27,000.00	9,500.00	21,775.00	21,775.00
Comp. Software/ Support /Mtc.	2,482.50	2,500.00	1,000.00	2,500.00	2,500.00
Mobile Data Computer Exp	7,956.92	7,000.00	7,500.00	7,000.00	7,000.00
Professional Fees / Services	991.94	800.00	500.00	800.00	800.00
Transfer - Revolv. Equip Fund	-	-	-		
Equipment Loan / Lease Pmts.	1,852.63	3,180.00	4,800.00	6,000.00	6,000.00
Building Rent / Lease Payment	140,260.00	140,780.00	140,176.00	140,300.00	140,300.00
911 Comm Center Pmt.	220,732.00	223,725.00	229,225.00	234,700.00	234,700.00
Mtc. of Licensed Vehicles	23,877.91	24,000.00	26,000.00	25,000.00	25,000.00
Mtc. Radios /Vehicular Equip.	22,067.15	18,000.00	22,000.00	21,000.00	21,000.00
Gasoline / Fuel	38,294.15	40,000.00	45,000.00	45,000.00	45,000.00
K-9 Unit Expenses	-	5,000.00	5,000.00	5,000.00	5,000.00
Firing Range	6,016.57	6,000.00	7,000.00	11,000.00	11,000.00
Bldg./Grounds/Fixed Equip. Mtc.	17,221.02	25,000.00	25,000.00	21,000.00	21,000.00
Impound Lot / Tow Expense	4,246.08	4,000.00	4,500.00	5,000.00	5,000.00
Transfer to Health Trust	254,395.84	250,425.00	283,550.00	308,810.00	308,810.00
General Operating Expenses	25,980.12	6,000.00	1,500.00	5,000.00	5,000.00
Capital Outlay	22,988.97	32,400.00	5,900.00	120,000.00	120,000.00
TOTAL EXPENSES	\$ 2,408,185.77	\$ 2,548,555.00	\$ 2,539,101.00	\$ 2,932,845.00	\$ 2,932,845.00

SALES TAX - INFRASTRUCTURE

This fund was created to track infrastructure projects performed through the collection of the one-half percent sales tax referendum. It is planned to address the Rolling Meadows street drainage (Stacy Ln) \$450,000. This year, the city plans to spend \$778,000 on resurfacing projects.

Streets that may be included in this program are:

- Washington - Randolph to Clay
- Jefferson - Dudley to Johnson
- S. Riley - Washington to Jefferson
- S. Clay - Washington to Jefferson
- Piper - Clay to Madison
- S. Campbell - Piper to Jefferson
- Deer Rd. - Grant to RR
- Hillcrest spot repair

SALES TAX - INFRASTRUCTURE					
Account No. 110					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$345,659.20	\$ 420,000.00	\$ 440,370.00	\$ 1,126,810.00	\$ 1,126,810.00
Sales tax referendum (1/2%)	870,741.73	840,000.00	883,000.00	850,000.00	850,000.00
Grants-U Dr/Bower Rd.	500,000.00			-	
Interest	5,364.00		5,000.00	4,000.00	4,000.00
Misc Receipts			37,625.00		
TOTAL REVENUES	1,376,105.73	840,000.00	925,625.00	854,000.00	854,000.00
ITEMS OF EXPENDITURE					
Salaries	-	20,000.00	-	-	-
Engineering	43,586.36	55,000.00	17,250.00	-	-
Advertising	549.50	250.00	-	-	-
W Adams Street (Charles to Shermar	-	325,000.00	-	-	-
Washington St. Inlet Drainage	-	-	-	-	-
Dwtn Inlet & Pipeline Drainage	-	-	-	-	-
Stacy Ln.- reconstruction	-	-	-	450,000.00	450,000.00
Infrastructure Street Projects	1,230,612.81	225,000.00	108,535.00	778,000.00	778,000.00
Equipment purchases			112,210.00	-	-
General Operating Expense	6,647.43	-	1,190.00	-	-
TOTAL EXPENSES	1,281,396.10	625,250.00	239,185.00	1,228,000.00	1,228,000.00
PROJECTED ENDING BAL.	\$ 440,368.83	\$ 634,750.00	\$ 1,126,810.00	\$ 752,810.00	\$ 752,810.00

STREET DEPARTMENT REVENUES

Account No. 200

REVENUES	#REF!	#REF!	Re-estimated	FY 08-09	
	Actual	Budget	07-08 Revenues	Dept Budget Requests	FY 08-09 Budget
Replacement Taxes	\$ 14,719.63	\$ 13,500.00	\$ 18,000.00	\$ 14,175.00	\$ 14,175.00
Telecommunications Taxes	230,687.44	225,000.00	305,000.00	295,000.00	295,000.00
State Highway Mtc.	2,506.97	2,600.00	3,400.00	2,700.00	2,700.00
Sale of Materials	5,730.51	1,200.00	3,500.00	-	-
Wildflower Grant	5,000.00	5,000.00	-	-	-
Safe Route - School Program	-	-	-	150,000.00	150,000.00
Sale of Fuel-outside vendors	443,562.01	418,000.00	460,000.00	454,000.00	454,000.00
Sale of Fuel-internal usage	107,877.07	115,000.00	135,000.00	121,000.00	135,000.00
Misc. Receipts	6,779.71	2,000.00	11,200.00	2,000.00	2,000.00
SUBTOTAL	816,863.34	782,300.00	936,100.00	1,038,875.00	1,052,875.00
TRANSFERS IN					
From General Corp.	273,260.93	469,900.00	324,000.00	459,920.00	507,620.00
From MFT	402,477.55	420,000.00	420,000.00	363,665.00	363,665.00
From Water Revenue Funds	45,100.00	45,650.00	45,650.00	50,345.00	50,345.00
From Sewer Revenue Funds	45,100.00	45,650.00	45,650.00	50,345.00	50,345.00
TOTAL REVENUES	\$ 1,582,801.82	\$ 1,763,500.00	\$ 1,771,400.00	\$ 1,963,150.00	\$ 2,024,850.00

STREET DEPARTMENT

The Street Department is responsible for the maintenance of city streets, alleys, sidewalks, public ways, storm sewers and related facilities. Department personnel also oversee and assist with activities in the Water, Waste Water, Yard Waste Center and Cemetery operations.

Office Equipment / Furnishings The public works department plans to replace furnishings in the break/lunch room.

Street/Bridge Maintenance With the new purchase of a total patcher last year, the department will be implementing a pothole and crack sealing program.

Buildings and Grounds Maintenance The new janitorial services contract now includes the Public Works facility.

Capital Outlay It is planned to purchase a two ton truck with plow and spreader (\$90,000), and make improvements to the salt storage bin (\$55,000).

Transfers in An annual transfer is made from both the water and sewer funds to help defray the costs of the Public Works Director, a secretary and their health insurance costs.

STREET DEPARTMENT EXPENDITURES

Account No. 200

ITEMS OF EXPENDITURE	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
Salaries - Regular	\$ 357,011.56	\$ 470,000.00	\$ 443,000.00	\$ 499,200.00	\$ 499,200.00
Salary Adjustment Request	0.00	0.00	0.00	11,990.00	11,990.00
Salaries - Overtime	16,193.32	20,000.00	24,000.00	23,000.00	23,000.00
Salaries - Part time	19,193.65	30,000.00	20,000.00	31,000.00	31,000.00
Life / Unemployment Ins.	5,175.45	5,700.00	5,700.00	4,050.00	4,050.00
Deferred Compensation	1,201.82	2,500.00	1,050.00	1,200.00	1,200.00
Safety Equip / Uniform Exp	4,356.82	4,500.00	3,300.00	4,500.00	4,500.00
Travel /Training / Continuing Ed.	4,230.12	4,000.00	3,500.00	5,000.00	5,000.00
Drug and Alcohol Testing	518.00	750.00	1,000.00	750.00	750.00
Assoc. Dues and Memberships	534.34	900.00	1,500.00	1,000.00	1,000.00
Contractual Services	2,750.00	5,000.00	600.00	-	-
Engineering	1,659.05	3,000.00	3,500.00	3,000.00	3,000.00
Office Supplies	1,733.58	1,500.00	2,500.00	2,500.00	2,500.00
Office Equipment / Furnishings	6,066.32	6,500.00	5,500.00	6,500.00	6,500.00
Advertising	987.00	500.00	700.00	750.00	750.00
Publications / Printing	605.51	250.00	700.00	750.00	750.00
Postage	49.04	100.00	350.00	250.00	250.00
Telephone	8,035.52	12,000.00	5,300.00	6,000.00	6,000.00
Utilities	9,801.78	16,000.00	11,500.00	10,300.00	12,000.00
Computer Software / Support / Mtc.	2,213.60	5,500.00	2,000.00	8,000.00	2,000.00
Professional Fees	5,118.68	2,000.00	6,000.00	2,000.00	2,000.00
Interest Expense	901.12	-	-	-	-
Street Lighting	106,025.88	170,000.00	132,000.00	140,000.00	140,000.00
Weed and Mosquito Spraying	18,497.80	20,000.00	17,000.00	6,000.00	16,000.00
Transfer to Revolving Equip Fund	-	-	-	-	-
Equip. Loan Payment	36,733.80	-	-	-	-
Special Projects	4,309.11	-	1,250.00	5,000.00	5,000.00
Wildflower Project	4,037.00	5,000.00	-	-	-
Vehicle Maintenance	23,363.88	52,000.00	18,000.00	25,000.00	25,000.00
Mtc. Radios / Vehicular Equipment	4,150.58	1,500.00	2,400.00	1,000.00	1,000.00
Gasoline / Fuel - Bulk Purchase	539,247.72	514,000.00	600,000.00	540,000.00	600,000.00
Gasoline / Fuel - Dept Use	45,908.93	45,000.00	45,000.00	45,000.00	50,000.00
Maintenance of Movable Equip.	29,964.87	30,000.00	36,000.00	30,000.00	30,000.00
Hand Tools / Small Equip	3,609.46	6,000.00	3,000.00	5,000.00	5,000.00
Street / Bridge Maintenance	64,035.65	50,000.00	25,000.00	65,000.00	65,000.00
Road Salt Supplies	-	-	-	-	-
Traffic Control Signage	14,152.10	5,000.00	5,000.00	7,000.00	7,000.00
Tree Planting,Care and Mtc./ Foreste	9,999.91	10,000.00	10,000.00	10,000.00	10,000.00
Chandler Park Exp	2,214.41	5,000.00	6,000.00	7,500.00	7,500.00
Bldg / Grnds / Fixed Equip. Mtc.	13,737.09	20,000.00	23,000.00	27,000.00	18,000.00
Transfer to Health Trust	87,242.61	107,700.00	114,950.00	115,910.00	115,910.00
General Operating Expense	9,664.74	12,000.00	25,000.00	17,000.00	17,000.00
Safe Route to School Program	-	-	-	150,000.00	150,000.00
Capital Outlay	117,570.00	119,600.00	166,100.00	145,000.00	145,000.00
TOTAL EXPENSES	1,582,801.82	1,763,500.00	1,771,400.00	1,963,150.00	2,024,850.00

PROJECTED ENDING BAL

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GARBAGE COLLECTION / DISPOSAL FUND

The City's current contract for solid waste collection/disposal and recycling services runs from October 1, 2007 through September 30, 2014.

Salaries The cost of an employee to man the yard waste site Thursday thru Sunday, 6 months out of the year.

Transfers to other funds The sum of \$45,000 will be transferred to the General Fund to cover administrative costs related to billing and contract administration, and \$10,000 to a newly created IT Fund.

The current garbage rate will be \$16.75 per month. A cart system for disposal has been implemented this year.

GARBAGE COLLECTION/DISPOSAL FUND					
Account No. 210					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BALANCE	86,626.46	180,000.00	159,500.00	\$ 70,700.00	\$ 70,700.00
Replacement Taxes	29,439.26	27,000.00	35,998.00	33,000.00	33,000.00
Interest	6,310.00	2,000.00	2,500.00	2,000.00	2,000.00
Yard Waste Stickers, Resale	2,091.90	1,900.00	2,200.00	2,500.00	2,500.00
Misc. Receipts	2,872.25	2,500.00	3,100.00	2,500.00	2,500.00
Monthly Fees	546,725.82	548,000.00	548,000.00	844,200.00	844,200.00
TOTAL REVENUES	587,439.23	581,400.00	591,798.00	884,200.00	884,200.00
ITEMS OF EXPENDITURE					
Part-time Salaries	6,997.04	13,000.00	10,150.00	9,455.00	9,455.00
Employee Insurance	176.77		350.00	350.00	350.00
Office Supplies	80.74	175.00	-	100.00	100.00
Offic Equip/Furn. (non-capital)	7.50	250.00	-	-	-
Advertising	472.80	1,000.00	150.00	1,000.00	1,000.00
Publications / Printing	412.00	250.00	150.00	250.00	250.00
Postage	-	50.00	-	-	-
Telephone	631.02	800.00	800.00	360.00	360.00
Comp. Software /Support /Mtc.	-	1,500.00	-	-	-
Contracts - Garbage Collection	341,000.00	372,000.00	545,000.00	536,760.00	536,760.00
Fall Clean-up	-	-	-	-	-
Recycling	82,175.04	89,700.00	-	176,400.00	176,400.00
Yard Waste-free pickup	26,820.00	25,000.00	-	31,550.00	31,550.00
Capital Outlay	-	-	-	4,000.00	4,000.00
Transfer - Revolv. Equip Fund	-	-	-	-	-
Maint of Moveable Equip	7,795.95	7,500.00	10,000.00	7,500.00	7,500.00
Yard Waste Stickers, Purchase	2,080.00	2,500.00	2,350.00	2,500.00	2,500.00
Yard Waste Center Operations	832.57	1,000.00	3,200.00	1,100.00	1,100.00
Grinding	-	15,000.00	14,500.00	15,000.00	15,000.00
Disposal Fees-St Sweeping	-	-	41,000.00	22,000.00	22,000.00
General Operating Expense	87.66	150.00	7,950.00	150.00	150.00
TOTAL EXPENSES	469,569.09	529,875.00	635,600.00	808,475.00	808,475.00
TRANSFERS OUT					
To IT Fund	-	-	-	10,000.00	10,000.00
To General Corp.	45,000.00	45,000.00	45,000.00	37,879.50	37,879.50
TOTAL TRANSFERS OUT	45,000.00	45,000.00	45,000.00	47,879.50	47,879.50
PROJECTED ENDING BAL.	\$ 159,496.60	\$ 186,525.00	\$ 70,698.00	\$ 98,545.50	\$ 98,545.50

DOWNTOWN TAX INCREMENT FINANCING DISTRICT FUND

The downtown TIF District was created to stimulate the redevelopment of the downtown area. The TIF District receives property tax, an Illinois TIF Distribution (state sales tax increment) and a local sales tax increment if we experience sales growth in the TIF District. There has been no growth in the TIF district the past four years.

Engineering The designated funds are in anticipation of constructions projects

Professional Fees The city will need a consultant to prepare for the extension of the existing TIF and/or creation of new TIF territories.

Land Acquisition/Demo Funds are available for the potential purchase and clearance of properties in the downtown area.

Travel /Training/Continuing Ed. This line item is intended for training / travel costs for State and National conferences. Funds are available to send two people to the National Town Meeting on Main Streets (\$2,200), will cover the Illinois TIF Association Conference, registration and lodging for a City representative (\$500) and travel to Main Street meetings.

Construction Costs \$50,000 is allocated for electrical improvements in Chandler Park, and \$175,000 for unidentified projects.

DOWNTOWN TIF FUND						
Account No. 305						
REVENUES	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
PROJECTED BEGINNING BAL.	\$ 63,053.27	\$ 132,000.00	\$ 204,600.00	\$ 234,405.00	\$	234,405.00
TIF Property Tax Increment	193,353.04	190,000.00	202,355.00	200,000.00		200,000.00
Interest	7,283.14	5,000.00	5,000.00	3,500.00		2,500.00
Misc Receipts	166.80	-	-			
TOTAL REVENUES	200,802.98	195,000.00	207,355.00	203,500.00		202,500.00
ITEMS OF EXPENDITURE						
Salaries	11,835.08	13,000.00	9,000.00	-		-
Life/Unemployment Insurance	413.00	500.00	350.00	-		-
Pro. Services Contract	29,360.00	30,000.00	30,000.00	30,000.00		30,000.00
Engineering		72,000.00	38,000.00	40,000.00		40,000.00
Advertising / Marketing	295.00	5,000.00	3,000.00	3,500.00		3,500.00
Business Recruit. / Retention	253.44	2,500.00	1,000.00	2,500.00		2,500.00
Downtown Beautification	1,823.24	7,500.00	4,000.00	4,500.00		4,500.00
Telephone - basic service	-	-	-	-		-
Comp. Software/Support/Maint	-	-	-	-		-
Professional Fees	2,000.00	1,000.00	1,300.00	40,000.00		40,000.00
Travel / Training / Cont. Ed.	2,238.59	5,500.00	3,000.00	3,500.00		3,500.00
Professional Dues	375.00	850.00	850.00	1,000.00		1,000.00
Construction Costs		170,000.00	62,000.00	175,000.00		225,000.00
Land Acquisition/Demo		-	-	75,000.00		60,000.00
Bldgs/Grnds/Fixed Equip. Mtc.	510.95	2,500.00	14,500.00	15,000.00		15,000.00
General Operating Expense	110.00	-	550.00	-		-
TOTAL EXPENSES	49,214.30	310,350.00	167,550.00	390,000.00		425,000.00
INTRA-FUND TRANSFERS OUT						
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00		10,000.00
PROJECTED ENDING BAL.	\$ 204,641.95	\$ 6,650.00	\$ 234,405.00	\$ 37,905.00	\$	1,905.00

MDDC REVOLVING LOAN FUND

The City, in cooperation with the Macomb Downtown Development Corporation, operates a downtown revolving loan program. This program provides low interest loans to individuals and businesses for the the purposed 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.

MDDC REVOLVING LOAN FUND					
Account No. 320					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$164,429.11	\$ 139,800.00	\$ 149,950.00	\$ 157,100.00	\$ 157,100.00
Interest on fund balance	6,975.00	\$3,000.00	\$4,500.00	\$5,000.00	\$5,000.00
Interest on Loans	3,112.17	3,050.00	3,800.00	3,365.00	3,365.00
Loan Principal Repayments	41,185.26	40,700.00	58,850.00	35,630.00	35,630.00
TOTAL REVENUES	51,272.43	46,750.00	\$67,150.00	\$43,995.00	\$43,995.00
ITEMS OF EXPENDITURE					
Professional Fees	155.00	500.00	-	-	-
Loan Disbursements	65,600.00	160,000.00	60,000.00	200,000.00	200,000.00
TOTAL EXPENSES	65,755.00	160,500.00	60,000.00	200,000.00	200,000.00
PROJECTED ENDING BAL.	\$149,946.54	\$26,050.00	\$157,100.00	\$1,095.00	\$1,095.00

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 City loans are repaid to the City with interest, and the city then re-loans the funds to other qualifying businesses.

CDAP REVOLVING LOAN FUND					
Account No. 325					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	211,192.08	\$ 276,000.00	\$ 275,050.00	\$ 306,120.00	\$ 306,120.00
Interest on fund balance	1,354.29	800.00	6,100.00	10,000.00	10,000.00
Interest on Loans	14,070.73	11,625.00	12,000.00	8,885.00	8,885.00
Loan Principal Repayments	73,188.72	60,000.00	63,000.00	53,250.00	53,250.00
TOTAL REVENUES	88,613.74	72,425.00	81,100.00	72,135.00	72,135.00
ITEMS OF EXPENDITURE					
Misc. Expenses	-	500.00	30.00	-	-
Access Road-Eng Pella	3,704.80	-	-	-	-
Access Road Constr Pella	21,048.16	-	-	-	-
Loan Disbursements	-	215,000.00	50,000.00	250,000.00	250,000.00
Professional Fees	-	500.00	-	500.00	500.00
TOTAL EXPENSES	24,752.96	216,000.00	50,030.00	250,500.00	250,500.00
PROJECTED ENDING BAL.	\$275,052.86	\$ 132,425.00	\$ 306,120.00	\$ 127,755.00	\$ 127,755.00

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. At the present time, a total of \$11,000 is retained annually by the city. The balance is paid to the Convention and Visitors Bureau to support its various activities.

The \$11,000 transfer to the General Corporate Fund includes the following: 1) \$6,000 to partially offset the cost of the July 4th fireworks display and 2) \$5,000 to partially repay the \$55,000 spent from the General Corporate Fund to purchase the new museum building in 2000.

HOTEL / MOTEL TAX FUND					
Account No. 410					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	11,699.41	10,000.00	18,177.00	\$ 10,000.00	\$ 10,000.00
Hotel/Motel Bed Tax	198,506.42	190,000.00	186,000.00	190,000.00	190,000.00
Interest	1,123.00	1,000.00	1,000.00	700.00	700.00
TOTAL REVENUES	199,629.42	191,000.00	187,000.00	190,700.00	190,700.00
ITEMS OF EXPENDITURE					
MACVB Payments	166,152.09	160,000.00	156,000.00	160,000.00	160,000.00
MACCDDC Payments	16,000.00	20,000.00	20,000.00	20,000.00	20,000.00
TOTAL EXPENSES	182,152.09	180,000.00	176,000.00	180,000.00	180,000.00
INTRA FUND TRANSFERS OUT					
To General Corporate Fund	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
PROJECTED ENDING BAL.	\$ 18,176.74	\$ 10,000.00	\$ 18,177.00	\$ 9,700.00	\$ 9,700.00

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 11.72%, which is an increase of 33% over 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 12.15%, (4.5% for IMRF and 7.65% for SSI) is withheld from employee wages. IMRF costs related to the water and sewer funds are expensed in those funds.

Last year, the city offered an Early Retirement Program, for which an additional liability (approx \$1,225,000) was incurred, contributing to this year's higher rate.

The city is considering debt service financing for this liability at a lesser interest rate than provided by IMRF.

The city's IMRF rate has been on the rise for the past several years. Rates since 2003 are shown below.

2003 IMRF Rate:	3.86%	2006 IMRF Rate:	9.05%
2004 IMRF Rate:	4.68%	2007 IMRF Rate:	8.80%
2005 IMRF Rate:	8.07%	2008 IMRF Rate:	11.72%

ILLINOIS MUNICIPAL RETIREMENT FUND						
Account No. 420						
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests		FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$ 202,078.31	\$ 170,000.00	\$ 213,100.00	\$ 231,020.00	\$	231,020.00
Property Taxes	243,542.54	235,500.00	234,820.00	273,200.00		273,200.00
Interest	10,506.47	4,000.00	8,000.00	7,500.00		7,500.00
Replacement Prop. Taxes	14,815.00	14,815.00	14,815.00	14,815.00		14,815.00
Misc	26,563.03	-	-	-		-
TOTAL REVENUES	295,427.04	254,315.00	257,635.00	295,515.00		295,515.00
TRANSFERS IN						
From Sewer Revenue Funds	51,725.00	38,885.00	38,885.00	-	-	
From Water Revenue Funds	81,350.00	93,100.00	93,100.00	-	-	
TOTAL REVENUES	428,502.04	386,300.00	389,620.00	295,515.00		295,515.00
ITEMS OF EXPENDITURE						
City's FICA	206,310.33	172,000.00	198,100.00	132,500.00		132,500.00
City's IMRF	211,099.41	195,000.00	173,600.00	163,855.00		163,855.00
TOTAL EXPENSES	417,409.74	367,000.00	371,700.00	296,355.00		296,355.00
PROJECTED ENDING BAL.	\$ 213,170.61	\$ 189,300.00	\$ 231,020.00	\$ 230,180.00	\$	230,180.00

CITY HALL MAINTENANCE FUND

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

CITY HALL MAINTENANCE FUND						
Account No. 155						
SOURCE OF FUNDS	#REF!	#REF!	Re-estimated	FY 08-09		FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget		Budget
				Requests		
PROJECTED BEGINNING BAL.	\$ 19,765.01	\$ 18,861.26	\$ 18,861.26	\$ 14,840.00	\$	14,840.00
ITEMS OF EXPENDITURE						
Capital (Furnishings)	-	-	-	-		-
Buildings and Grounds	903.75	-	4,020.00	-		-
TOTAL EXPENSES	903.75	-	4,020.00	-		-
PROJECTED ENDING BAL.	\$ 18,861.26	\$ 18,861.26	\$ 14,841.26	\$ 14,840.00	\$	14,840.00

INFORMATIONAL TECHNOLOGY FUND

The city is currently working with the county on a joint plan to hire a computer specialist. This individual's technical skills will be shared by the two entities equally. They will be a county employee, with the city providing the office space.

A transfer from the general fund of \$200,000 at the end of FY 07-08 will be seed money to get the project started. Thereafter, monies will be transferred in from the general fund, water, sewer and garbage funds to sustain a workable balance.

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

INFORMATIONAL TECHNOLOGY FUND (IT)						
Account No. 460						
REVENUES	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	
TRANSFERS IN						
From Gen. Corp. Fund	-	-	200,000.00	50,000.00	50,000.00	
From Garbage Fund				10,000.00	10,000.00	
From Water Fund				10,000.00	10,000.00	
From Sewer Fund				10,000.00	10,000.00	
TOTAL REVENUES	-	-	200,000.00	80,000.00	80,000.00	
ITEMS OF EXPENDITURE						
Salaries	-	-	-	30,000.00	30,000.00	
Computer Hardware	-	-	-	-	-	
Computer Software	-	-	-	-	-	
Capital Outlay	-	-	-	50,000.00	50,000.00	
TOTAL EXPENDITURES				80,000.00	80,000.00	
PROJECTED ENDING BAL.	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	

WATER FUND

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

\$3,066,200 to the Water O & M Fund to meet Water Department operating expenses.

\$272,760 to the Water Bond and Interest Fund to meet debt service obligations.

\$10,000 to a newly created IT Fund as a cost share for computer technology

\$54,100 to the depreciation fund for future equipment replacement costs

\$258,080 to the General Fund (10% of budget for the City Administrator, Mayor, City Clerk, City Council, Building and Zoning, City Attorney and 35% of the Business Office).

\$95,485 to the Insurance and Torte Judgements Fund to cover property and general liability expenses.

\$50,345 to the Street Fund to defray part of the costs of the Public Works Director and secretary's salary and health insurance costs.

A 15% rate increase for water services has been included in this budget

The city will be receiving two separate revenue bonds, \$3,500,000 for a low pressure membrane system and \$1,300,000 for THM improvements. Both bond issues are water treatment related.

The city will also be receiving a CDAP Grant in the amount of \$350,000 for construction of the north east water main. The city's share is estimated to be \$235,000.

WATER FUND REVENUES

Account No. 500

REVENUES	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$ 830,426.75	\$ 850,000.00	\$ 732,265.00	\$ 265,675.00	\$ 265,675.00
Interest	69,827.45	50,000.00	44,000.00	30,000.00	30,000.00
Colchester Wtr Project Reimb		2,310.00	2,310.00	2,310.00	2,310.00
CDAP Water Grant-NE wtr main		-	-	350,000.00	350,000.00
Rev Bond Proceeds-low pres mem		800,000.00	-	3,500,000.00	3,500,000.00
Rev Bond proceeds -thm improv		-	-	1,300,000.00	1,300,000.00
User Fee Collections	2,021,036.17	2,247,000.00	2,240,000.00	2,615,000.00	2,544,400.00
Sale of Material	189,661.76	50,000.00	50,000.00	5,000.00	5,000.00
Meter Maint/Repair Fees	55,613.87	56,000.00	62,500.00	71,000.00	71,000.00
Other Receipts	28,029.91	20,000.00	35,000.00	30,000.00	30,000.00
TOTAL REVENUES	2,364,169.16	3,225,310.00	2,433,810.00	7,903,310.00	7,832,710.00
TRANSFERS IN					
From Sewer Revenue Funds	40,000.00	40,000.00	40,000.00	42,000.00	42,000.00
TOTAL BUDGETED REVENUES	2,404,169.16	3,265,310.00	2,473,810.00	7,945,310.00	7,874,710.00
TRANSFERS OUT					
To Water O & M	1,731,766.11	2,902,550.00	2,111,350.00	2,277,315.00	3,066,200.00
To Bond and Interest Fund	272,760.00	274,500.00	274,500.00	272,760.00	272,760.00
To Gen. Corp.	217,200.00	252,385.00	252,385.00	258,080.00	258,080.00
To IT Fund				10,000.00	10,000.00
To Water Sick and Vacation	54,603.86	16,700.00	16,500.00	-	-
To Water Depreciation			54,100.00	54,100.00	54,100.00
To Sewer Revenue Funds	15,900.00	15,900.00	15,900.00	-	-
To IMRF	81,350.00	93,100.00	93,100.00	-	-
To Insur. and Torte Judgments	83,650.00	76,915.00	76,915.00	95,485.00	95,485.00
To Street Fund	45,100.00	45,650.00	45,650.00	50,345.00	50,345.00
TOTAL TRANSFERS OUT	2,502,329.97	3,677,700.00	2,940,400.00	3,018,085.00	3,806,970.00
PROJECTED ENDING BAL.	\$ 732,265.94	\$ 437,610.00	\$ 265,675.00	\$ 5,192,900.00	\$ 4,333,415.00

WATER FUND

Engineering \$250,000 has been included for water treatment plant improvements and \$500,000 for a new low pressure membrane system.

Capital Outlay Planned purchases are three pick-up trucks (\$62,000), water tower cathodic protection equipment (\$40,000), one half the cost of a trailer mounted generator (\$40,000) and water tower inspections (\$8000).

Construction This year's capital improvement projects include:
Water distribution improvements (\$50,000)
North East water main construction (\$235,000)

General Operating - Underground This is a new line item created to distinguish cost needs of both the distribution and plant crews. This line item is being funded by a reduction in the general operating and fixed equipment maintenance budgets.

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
INTRA FUND TRANSFERS IN					
From Water Revenue Funds	\$ 1,731,766.11	\$ 2,902,550.00	\$ 2,111,350.00	\$ 2,277,315.00	\$ 3,066,200.00
ITEMS OF EXPENDITURE					
Salaries - Regular	469,346.13	596,900.00	534,200.00	\$ 497,755.00	\$ 497,755.00
Salary Adjustment Request	-	-	-	\$ 16,350.00	\$ 16,350.00
Salaries - Overtime	71,507.02	50,000.00	56,000.00	50,000.00	50,000.00
Salaries - Part time	-	15,000.00	7,000.00	11,625.00	11,625.00
IMRF	-	-	-	77,700.00	77,700.00
FICA	-	-	-	50,700.00	50,700.00
Life / Unemployment Ins.	5,191.63	9,975.00	7,500.00	5,200.00	5,200.00
Deferred Compensation	2,646.70	2,900.00	2,100.00	2,200.00	2,200.00
Safety Equip / Uniform Exp	3,175.27	2,500.00	4,000.00	4,000.00	4,000.00
Travel/Training / Cont. Ed	1,437.97	4,000.00	750.00	4,000.00	4,000.00
Drug and Alcohol Testing	504.00	550.00	750.00	750.00	750.00
Assoc. Dues & Memberships	494.33	1,500.00	700.00	1,500.00	1,500.00
Engineering	77,654.19	2,000.00	95,000.00	275,000.00	775,000.00
Office Supplies	876.69	1,500.00	1,700.00	1,500.00	1,500.00
Office Equipment / Furnishings	6,164.81	5,500.00	2,500.00	2,000.00	2,000.00
Advertising	646.88	250.00	1,500.00	1,000.00	1,000.00
Publications / Printing	519.70	750.00	1,300.00	750.00	1,000.00
Postage	1,532.76	1,400.00	1,500.00	1,500.00	1,500.00
Telephone	7,969.74	12,000.00	5,600.00	7,000.00	7,000.00
Utilities	178,204.25	318,600.00	225,900.00	241,500.00	241,500.00
Comp. Software/Support /Mtc.	1,051.06	4,000.00	1,000.00	8,000.00	2,000.00
Professional Fees	3,728.06	7,000.00	5,100.00	7,000.00	7,000.00
Interest Pymts	171.28	-	-	-	-
Equipment loan pymt	6,982.45	-	-	-	-
Transfer - Revolv. Equip Fund	-	-	-	-	-
Special Projects	15,688.85	-	1,250.00	-	-
CDAP Water Grant	-	-	-	-	-
Macomb Park District Support	86,128.62	102,425.00	75,000.00	85,000.00	85,000.00
GAC Contract	-	8,500.00	-	10,000.00	10,000.00
Meter Upgrade /Repair/Supply	120,533.54	130,000.00	130,000.00	130,000.00	130,000.00
Mtc. of Licensed Vehicles	4,308.32	4,000.00	10,000.00	4,000.00	4,000.00
Mtc. Radios / Vehicular Equip.	3,068.67	1,500.00	300.00	1,000.00	1,000.00
Gasoline / Fuel	13,331.27	14,000.00	20,000.00	16,000.00	20,000.00
JULIE Expense	1,535.46	2,150.00	1,700.00	2,500.00	2,500.00
Mtc. of Movable Equipment	5,078.76	7,000.00	10,000.00	10,000.00	10,000.00
Hand Tools-Small Equip	5,467.54	4,000.00	4,000.00	14,000.00	14,000.00
Chemicals	163,142.92	156,000.00	175,000.00	156,000.00	156,000.00
Lab Tests and Equipment	18,497.74	20,000.00	20,000.00	20,000.00	20,000.00
Sludge Disposal	26,436.60	27,000.00	23,000.00	27,000.00	27,000.00
Bldg /Grnds/Fixed Equip. Mtc.	52,231.82	72,000.00	40,000.00	57,000.00	57,000.00
Transfer to Health Trust	115,673.21	155,650.00	142,000.00	144,785.00	144,785.00
Loan payment (ERI)	-	-	-	53,000.00	68,635.00
General Operating Expense	87,589.65	105,000.00	60,000.00	45,000.00	45,000.00
Gen. Operating -Underground	-	-	-	75,000.00	75,000.00
Construction	-	890,000.00	325,000.00	50,000.00	285,000.00
Capital Outlay	173,248.22	167,000.00	120,000.00	110,000.00	150,000.00
TOTAL EXPENSES	1,731,766.11	2,902,550.00	2,111,350.00	2,277,315.00	3,066,200.00
PROJECTED ENDING BAL.	\$ -	\$ -	\$ -	\$ -	\$ -

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) and employee is on extended sick leave or 2) and 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.

WATER SICK AND VACATION PAY FUND						
Account No. 510						
REVENUES		#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$	40,000.00	\$	40,000.00	\$	40,000.00
INTRA FUND TRANSFER IN From Water Revenue Funds		54,603.86		16,700.00	-	-
TOTAL REVENUES		54,603.86		16,700.00	-	-
ITEMS OF EXPENDITURE						
Sick and Vacation Pay		54,603.86		16,700.00	-	-
PROJECTED ENDING BAL.	\$	40,000.00	\$	40,000.00	\$	40,000.00

WATER BOND AND INTEREST FUND

In 2004, the city issued General Obligation Bonds in the amount of \$650,000 to finance the Colchester water main project. The Series 2004 A bonds will be retired in FY 2009-10.

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

WATER BOND AND INTEREST FUND					
Account No. 520					
REVENUES	#REF!	#REF!	Re-estimated	FY 08-09	FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget	Budget
				Requests	
PROJECTED BEGINNING BAL.	\$ 242,097.23	\$ 253,830.00	\$ 253,820.00	\$ 265,735.00	\$ 265,735.00
INTRA FUND TRANSFERS IN					
From Water Surplus Funds	272,760.00	274,500.00	274,500.00	272,760.00	272,760.00
TOTAL REVENUES	272,760.00	274,500.00	274,500.00	272,760.00	272,760.00
ITEMS OF EXPENDITURE					
Trust Manangement Fees	651.67	-	485.00	500.00	500.00
Series 2004-A Bonds	143,032.50	144,700.00	144,700.00	141,075.00	141,075.00
IEPA - RO Loan	117,355.58	117,400.00	117,400.00	131,057.00	131,057.00
TOTAL EXPENSES	261,039.75	262,100.00	262,585.00	272,632.00	272,632.00
PROJECTED ENDING BAL.	\$ 253,817.48	\$ 266,230.00	\$ 265,735.00	\$ 265,863.00	\$ 265,863.00

WATER BOND AND INTEREST RESERVE					
Account No. 525					
	#REF!	#REF!	Re-estimated	FY 08-09	FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget	Budget
				Requests	
PROJECTED BEGINNING BAL.	\$ 295,493.71	\$ 312,360.00	\$ 324,360.00	\$ 336,335.00	\$ 336,335.00
REVENUES					
Interest	\$ 16,865.21	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00
INTRA FUND TRANSFERS IN					
From Water Surplus Funds	-	-	-	-	-
TOTAL REVENUES	16,865.21	12,000.00	12,000.00	10,000.00	10,000.00
ITEMS OF EXPENDITURE					
Bank Charges	-	-	25.00	25.00	25.00
TOTAL EXPENSES	-	-	25.00	25.00	25.00
PROJECTED ENDING BAL.	\$ 312,358.92	\$ 324,360.00	\$ 336,335.00	\$ 346,310.00	\$ 346,310.00

SEWER FUND

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

\$1,783,272 to the Sewer O & M Fund to meet Department operating expenses.

\$196,800 to the Sewer Bond and Interest Fund to meet debt service obligations.

\$258,080 to the General Fund (10% of budget for the City Administrator, Mayor, City Clerk, City Council, Building and Zoning, City Attorney and 35% of the Business Office).

\$10,000 is being transferred to the IT fund as a cost sharing of computer services

\$42,000 to the Water Revenue Fund to cover one half the budgeted costs of planned meter upgrades.

\$59,730 to the Insurance and Torte Judgments Fund to cover property and general liability expenses.

\$50,345 to the Street Fund to defray part of the costs of the Public Works' Director and secretary's salary and health insurance costs.

No rate increase for sewer collection fees has been implemented in this budget.

SEWER FUND REVENUES

Account No. 600

REVENUES	#REF!	#REF!	Re-estimated	FY 08-09	
	Actual	Budget	07-08 revenues	Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	926,276.94	\$ 1,100,000.00	\$ 981,850.00	\$ 1,265,035.00	\$ 1,265,035.00
Interest	56,547.70	45,000.00	45,000.00	35,000.00	35,000.00
Lab Test Fees	6,030.00	5,000.00	4,100.00	4,000.00	4,000.00
Sewer User Fees	1,639,400.57	1,819,000.00	1,825,800.00	1,831,000.00	1,831,000.00
Sale of Materials	10,908.15	10,000.00	10,000.00	2,000.00	2,000.00
Other Receipts	21,115.95	24,000.00	34,000.00	28,000.00	28,000.00
SUBTOTAL	1,734,002.37	1,903,000.00	1,918,900.00	1,900,000.00	1,900,000.00
TRANSFERS IN					
From Water Revenue Funds	17,433.81	15,900.00	15,900.00	-	-
FROM RESERVE FUNDS	-	-	-	-	-
TOTAL REVENUES	1,751,436.18	1,918,900.00	1,934,800.00	1,900,000.00	1,900,000.00
TRANSFERS OUT					
To Sewer O & M	975,573.07	1,477,210.00	968,235.00	1,789,272.00	1,783,272.00
To Sewer Bond and Interest	196,020.00	228,600.00	228,600.00	196,800.00	196,800.00
To Sewer Sick and Vacation	118,903.11	22,500.00	21,520.00	-	-
To General Corp.	217,200.00	252,385.00	252,385.00	258,080.00	258,080.00
To IT Fund				10,000.00	10,000.00
To Water Revenue Funds	40,000.00	40,000.00	40,000.00	42,000.00	42,000.00
To Street Fund	45,100.00	45,650.00	45,650.00	50,345.00	50,345.00
To IMRF Fund	51,725.00	38,885.00	38,885.00	-	-
To Insur. and Torte Judge.	51,350.00	56,340.00	56,340.00	59,730.00	59,730.00
TOTAL TRANSFERS OUT	1,695,871.18	2,161,570.00	1,651,615.00	2,406,227.00	2,400,227.00
PROJECTED ENDING BAL.	\$ 981,841.94	\$ 857,330.00	\$ 1,265,035.00	\$ 758,808.00	\$ 764,808.00

SEWER FUND

Engineering Services will be required for the Adams Street sewer improvements and one sanitary lift station improvement.

Lift Station Maintenance This is a new line item created to track parts and materials used at the 16 lift stations. This is being funded by a reduction in the general operating and fixed equipment maintenance budgets.

Capital Outlay It is planned to purchase a trailer mounted sewer televising camera (\$100,000), two pick-up trucks (\$33,000), a crane truck for lift stations (\$50,000), SCADA equipment to monitor lift stations (\$90,000), one lift station odor filter (\$70,000), sewer main flow measuring equipment (\$7,500), and one half the cost of a trailer mounted generator (\$40,000).

Construction Projects The capital improvement plan includes sewer improvements on Adams Street from Sherman to Charles (\$200,000), and improvements to one sanitary lift station (\$165,000).

SEWER O&M FUND EXPENDITURES

Account No. 605

	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
INTRA FUND TRANSFERS IN					
From Sewer Revenue Funds	\$ 975,573.07	\$ 1,477,210.00	\$ 968,235.00	\$ 1,789,272.00	\$ 1,783,272.00
ITEMS OF EXPENDITURE					
Salaries - Regular	306,436.42	237,000.00	213,000.00	\$ 235,420.00	\$ 235,420.00
Salary Adjustment Request	-	-	-	8,720.00	8,720.00
Salaries - Overtime	14,315.26	14,000.00	7,000.00	14,000.00	14,000.00
Salaries - Part Time	-	-	-	7,750.00	7,750.00
IMRF	-	-	-	22,150.00	22,150.00
FICA	-	-	-	14,475.00	14,475.00
Life / Unemployment Ins.	3,388.60	3,200.00	3,000.00	1,925.00	1,925.00
Deferred Compensation	2,284.32	2,200.00	450.00	500.00	500.00
Travel/ Training / Cont. Ed.	908.85	2,000.00	1,500.00	2,050.00	2,050.00
Safety Equip/Uniform Exp	2,173.15	900.00	1,100.00	2,000.00	2,000.00
Drug and Alcohol Testing	406.00	300.00	300.00	300.00	300.00
Assoc. Dues / Memberships	33.33	800.00	100.00	800.00	800.00
Engineering	14,195.26	55,000.00	30,000.00	25,000.00	25,000.00
Office Supplies	273.91	300.00	500.00	500.00	500.00
Office Equip / Furnishings (N.C.)	341.84	3,500.00	2,000.00	1,000.00	1,000.00
Advertising	341.25	100.00	250.00	100.00	100.00
Publications / Printing	21.75	100.00	100.00	100.00	100.00
Postage	34.63	60.00	85.00	100.00	100.00
Telephone	6,779.76	12,500.00	5,800.00	6,500.00	6,500.00
Utilities	161,051.43	274,350.00	188,000.00	213,644.00	213,644.00
Comp. Software/ Support/Mtc.	1,194.98	5,000.00	1,000.00	8,000.00	2,000.00
Professional Fees	18,348.00	18,500.00	20,500.00	18,500.00	18,500.00
Transfer - Revolv. Equip Fund	-	-	-	-	-
Special Projects	28,150.00	-	-	-	-
Maintenance of Vehicles	4,135.36	4,000.00	6,500.00	4,000.00	4,000.00
Mtc. Radio / Vehicular Equip.	3,068.66	500.00	800.00	500.00	500.00
Gasoline / Fuel	6,950.85	8,000.00	10,000.00	10,000.00	10,000.00
JULIE Expense	810.83	2,150.00	1,200.00	1,700.00	1,700.00
Mtc. of Movable Equipment	228.12	1,500.00	10,000.00	10,000.00	10,000.00
Hand Tools	748.45	1,500.00	3,000.00	2,000.00	2,000.00
Chemicals	15,557.48	25,000.00	21,000.00	25,000.00	25,000.00
Lab Tests / Equip.	6,200.44	5,000.00	3,500.00	5,000.00	5,000.00
Sludge Disposal	75,005.81	92,000.00	91,000.00	100,000.00	100,000.00
Bldg /Grnds/Fixed Equip. Mtc.	41,737.55	75,000.00	70,000.00	70,000.00	70,000.00
Lift Station Maintenance	-	-	-	7,500.00	7,500.00
Transfer to Health Trust	61,223.12	59,750.00	44,800.00	61,138.00	61,138.00
Loan payment (ERI)				132,900.00	132,900.00
General Operating Expense	14,897.96	23,000.00	42,000.00	20,500.00	20,500.00
Construction - Projects	142,043.70	425,000.00	189,750.00	365,000.00	365,000.00
Capital Outlay	42,286.00	125,000.00	-	390,500.00	390,500.00
TOTAL EXPENSES	975,573.07	1,477,210.00	968,235.00	1,789,272.00	1,783,272.00
PROJECTED ENDING BAL.	\$ -	\$ -	\$ -	\$ -	\$ -

SEWER SICK AND VACATION PAY FUND

This fund was established to dedicate cash reserves required to fund one-half the liability associated with the accrued sick and vacation pay owed to employees in the Wastewater Department. The monies are paid when: 1) an employee is on extended sick leave or 2) an employee uses his accrued leave at retirement. The funding goal is \$40,000. This amount will be reviewed on an annual basis to determine its sufficiency based on work force demographics and information relating to individual employee retirement plans.

SEWER SICK AND VACATION PAY						
Account No. 610						
REVENUES		#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$	40,000.00	\$	40,000.00	\$	40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds		118,903.11		22,500.00	-	
TOTAL REVENUES		158,903.11		62,500.00	40,000.00	40,000.00
ITEMS OF EXPENDITURE						
Sick and Vacation Pay		118,903.11		22,500.00	-	
PROJECTED ENDING BAL.	\$	40,000.00	\$	40,000.00	\$	40,000.00

SEWER BOND AND INTEREST

In 2004, the city issued General Obligation Bonds in the amount of \$750,000 to finance improvements to the city's wastewater collection and treatment system. The Series 2004 B bonds will be retired in FY 2010-11.

The Illinois Environmental Protection Agency loan to finance the construction of the West Side Sewer project will be retired in FY 2012-13.

SEWER BOND AND INTEREST FUND						
Account No. 620						
REVENUES		#REF!	#REF!	Re-estimated	FY 08-09	FY 08-09
		Actual	Budget	07-08 Rev/Exp	Dept Budget	Budget
					Requests	
PROJECTED BEGINNING BAL.	\$	69,372.60	\$ 41,600.00	\$ 41,600.00	\$ 11,915.00	\$ 11,915.00
INTRA FUND TRANSFERS IN						
From Sewer Revenue Funds		196,020.00	228,600.00	196,020.00	196,800.00	196,800.00
ITEMS OF EXPENDITURE						
2004 B Series Bond		136,812.89	138,750.00	138,750.00	140,305.00	140,305.00
Jetter		31,807.00	31,810.00	31,810.00	-	-
IEPA Loan-West Side Sewer		54,656.48	54,660.00	54,660.00	54,660.00	54,660.00
Trust Mngmt Fees		485.00		485.00	500.00	500.00
TOTAL EXPENSES		223,761.37	225,220.00	225,705.00	195,465.00	195,465.00
PROJECTED ENDING BAL.	\$	41,631.23	\$ 44,980.00	\$ 11,915.00	\$ 13,250.00	\$ 13,250.00

SEWER BOND AND INTEREST-RESERVE						
Account No. 625						
REVENUES		#REF!	#REF!	Re-estimated	FY 08-09	FY 08-09
		Actual	Budget	07-08 Rev/Exp	Dept Budget	Budget
					Requests	
PROJECTED BEGINNING BALANCE	\$	235,831.93	\$ 249,450.00	\$ 249,450.00	\$ 258,950.00	\$ 258,950.00
REVENUES						
Interest	\$	13,625.64	\$ 9,500.00	\$ 9,500.00	\$ 8,000.00	\$ 8,000.00
INTRA FUND TRANSFERS IN						
From Sewer Revenue Funds		-	-	-	-	-
TOTAL REVENUES		13,625.64	9,500.00	9,500.00	8,000.00	8,000.00
ITEMS OF EXPENDITURE						
		-	-	-	-	-
TOTAL EXPENSES		-	-	-	-	-
PROJECTED ENDING BALANCE	\$	249,457.57	\$ 258,950.00	\$ 258,950.00	\$ 266,950.00	\$ 266,950.00

SEWER CHLORINATION FUND

State law allows municipalities to levy a property tax to help offset the costs of injecting chlorine into wastewater. This tax levy has since been eliminated. Accumulated reserves will be used until exhausted. These costs will then be paid in full out of the Sewer budget.

SEWER CHLORINATION FUND						
Account No. 640						
REVENUES	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
PROJECTED BEGINNING BALANCE	\$ 26,444.98	\$ 26,340.00	\$ 27,260.00	\$ 28,375.00	\$	28,375.00
Replacement Tax	914.26	850.00	1,118.00	1,200.00		1,200.00
TOTAL REVENUES	914.26	850.00	1,118.00	1,200.00		1,200.00
ITEMS OF EXPENDITURE						
Chemicals/Related Equip.	100.00	2,000.00	-	2,000.00		2,000.00
PROJECTED ENDING BALANCE	\$ 27,259.24	\$ 25,190.00	\$ 28,378.00	\$ 27,575.00	\$	27,575.00

SEWER DEPRECIATION						
Account No. 615						
	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
PROJECTED BEGINNING BALANCE	\$ 152,000.00	\$ 157,635.00	\$ 157,635.00	\$ 167,635.00	\$	167,635.00
REVENUES						
Interest	\$ 5,636.54	\$ 8,000.00	\$ 8,000.00	\$ 6,000.00	\$	6,000.00
INTRA FUND TRANSFERS IN						
From Sewer Revenue Funds	-	-	-	-		-
TOTAL REVENUES	5,636.54	8,000.00	8,000.00	6,000.00		6,000.00
ITEMS OF EXPENDITURE						
PROJECTED ENDING BALANCE	\$ 157,636.54	\$ 165,635.00	\$ 165,635.00	\$ 173,635.00	\$	173,635.00

PUBLIC TRANSPORTATION GRANT

The public transportation program receives funding from the federal Section 5311 Operating Assistance Program and the State of Illinois Downstate Operating Assistance Program. The total transportation revenues during FY 08-09 from both programs is projected to be \$2,926,530. This revenue, along with funds received from fares, other federal and state grants, and WIU student fees, will be used to provide both fixed route bus service in Macomb and door-to-door demand response service in Macomb and McDonough County.

During FY06-07, the public transportation program transitioned from an individual provider approach to a coordinated system approach which includes centralized dispatching for the demand response service, system wide marketing and advertising, and system wide policies and procedures covering such areas as driver training, vehicle maintenance, procurement, driver drug and alcohol testing, and safety and security planning. The City of Macomb will use transportation revenues to contract with local provider agencies, including Barry's Taxi, Bridgeway, McDonough County Red Cross, And Go West Transit, to provide the fixed route and demand response service under the name of the McDonough County Public Transportation Program (MCPT).

Management Cost Included in this line item are things such as: administrative salaries, fringe benefits, advertising, rent, drivers training, utilities, postage, supplies and travel.

PUBLIC TRANSPORTATION GRANT						
Account No. 700						
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
PROJECTED BEGINNING BAL.	\$ 159,105.81	\$ 530,000.00	\$ 230,663.00	\$ 215,363.00	\$	215,363.00
Public Trans. Grants-Operations	1,284,592.44	1,256,300.00	1,266,100.00	1,335,030.00		1,335,030.00
Public Trans. Grants-Capital	-	1,604,000.00	-	1,576,500.00		1,576,500.00
Misc. Receipts	3,965.12	5,000.00	15,000.00	15,000.00		15,000.00
TOTAL REVENUES	1,288,557.56	2,865,300.00	1,281,100.00	2,926,530.00		2,926,530.00
ITEMS OF EXPENDITURE						
Bridgeway Comp Equip Lease	4,714.27		5,200.00	5,200.00		5,200.00
Rte Match Comp Software Lease	35,083.04		18,600.00	18,600.00		18,600.00
Barrys Taxi Subsidy	40,264.11		-	-		-
Bridgeway Subsidy	164,959.00		-	-		-
ARC Subsidy	122,398.40		-	-		-
Western Illinois University	621,470.95		-	-		-
Building / Lease/Rent Pymts	2,400.00	-	2,400.00	2,400.00		2,400.00
Pymts to Demand Resp.Serv. Providers		405,000.00	592,000.00	603,830.00		603,830.00
Pymts to Fixed Route Serv. Providers		585,000.00	385,900.00	424,000.00		424,000.00
Central Dispatching Costs	103,215.00	129,350.00	135,000.00	145,000.00		145,000.00
Management Costs*	120,375.72	130,950.00	125,000.00	130,000.00		130,000.00
Capital Outlay-Buildings		786,500.00	-	786,500.00		786,500.00
Capital Outlay-Equipment		817,500.00	30,300.00	790,000.00		790,000.00
Audit Expense	2,120.00	6,000.00	2,000.00	6,000.00		6,000.00
TOTAL EXPENSES	1,217,000.49	2,860,300.00	1,296,400.00	2,911,530.00		2,911,530.00
PROJECTED ENDING BAL.	\$ 230,662.88	\$ 535,000.00	\$ 215,363.00	\$ 230,363.00	\$	230,363.00

INSURANCE AND TORTE 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 judgements property tax levy may be set at whatever rate is necessary to pay insurance or self-insurance costs, create reserves and pay judgements or settlements.

INSURANCE AND TORTE JUDGMENTS FUND					
Account No. 705					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$ 74,323.58	\$ 85,000.00	\$ 67,400.00	\$ 24,220.00	\$ 24,220.00
Property Taxes	380,188.61	325,200.00	324,165.00	294,300.00	294,300.00
Misc. Income	56,749.92	15,000.00	35,650.00	15,000.00	15,000.00
Interest	5,088.46	2,000.00	4,000.00	4,500.00	4,500.00
TOTAL EST. COLLECTIONS	442,026.99	342,200.00	363,815.00	313,800.00	313,800.00
TRANSFERS IN					
From Sewer Revenue Funds	51,350.00	56,340.00	56,340.00	59,730.00	59,730.00
From Water Revenue Funds	83,650.00	76,915.00	76,915.00	95,485.00	95,485.00
From General	-	45,000.00	45,000.00	140,000.00	140,000.00
TOTAL REVENUES	577,026.99	520,455.00	542,070.00	609,015.00	609,015.00
ITEMS OF EXPENDITURE					
Property/GL Insurance	314,687.00	258,000.00	265,000.00	270,000.00	270,000.00
Worker's Comp. Insurance	252,513.61	335,425.00	310,250.00	352,160.00	352,160.00
Claims, Judgments, Deductibles	16,748.56	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL EXPENSES	583,949.17	603,425.00	585,250.00	632,160.00	632,160.00
PROJECTED ENDING BAL.	\$ 67,401.40	\$ 2,030.00	\$ 24,220.00	\$ 1,075.00	\$ 1,075.00

COMMUNITY DEVELOPMENT FUND

Special community development projects are accounted for in this fund.

Brownfields Grant The Office of Buiding and Zoning administers this grant from the Illinois Environmental Protection Agency. The purpose of the Brownfield's Grant is to conduct environmental assessments on specific sites within the community and to promote site remediation. The city has utlitzed approximately \$41,000 of a potential \$240,000 grant funding source with thirty percent local match requirement.

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

Proceeds from the sale of land are deposited into this fund. Costs associated with the sale of land as well as the cost of purchasing and/or demolishing dilapidated structures are also charged to this fund.

COMMUNITY DEVELOPMENT FUND						
Account No 710						
SOURCE OF FUNDS	#REF!	#REF!	Re-estimated	FY 08-09		FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget	Requests	Budget
PROJECTED BEGINNING BAL,	\$ 36,508.08	\$ 63,100.00	\$ 62,200.00	\$ 72,420.00	\$	72,420.00
Sale of Property	32,560.00	2,400.00	27,820.00	2,400.00		2,400.00
Brownfield Grant	-	30,000.00	0.00	30,000.00		30,000.00
Misc. Receipts	-	-	-	-		-
TOTAL REVENUES	32,560.00	32,400.00	27,820.00	32,400.00		32,400.00
ITEMS OF EXPENDITURE						
Professional Fees	3,358.50	500.00	500.00	500.00		500.00
Advertising	445.88	100.00	-	100.00		100.00
Pella Project - IDOT - Access road	2,627.62	-	-	-		-
Brownfield Grant Disburse.	-	39,000.00	-	39,000.00		39,000.00
Land Acq / Demo	402.95	10,000.00	16,500.00	10,000.00		10,000.00
Engineering	-	-	600.00	-		-
TOTAL EXPENSES	6,834.95	49,600.00	17,600.00	49,600.00		49,600.00
PROJECTED ENDING BAL.	\$ 62,233.13	\$ 45,900.00	\$ 72,420.00	\$ 55,220.00	\$	55,220.00

CDAP RESIDENTIAL REHABILITATION PROGRAM

Original funding for this program was through grants from the State of Illinois, to finance housing rehabilitation programs. These funds have been fully expended, but the city continues this program through repayments of loans plus interest.

CDAP RESIDENTIAL REHABILITATION PROGRAM						
Account No. 726						
SOURCE OF FUNDS	#REF!	#REF!	Re-estimated	FY 08-09		FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget	Requests	Budget
PROJECTED BEGINNING BAL.	\$ 37,482.98	\$ 40,400.00	\$ 40,545.00	\$ 42,620.00	\$	42,620.00
Interest on Loans	127.40	60.00	75.00	11.00		11.00
Loan Principal Repayments	2,934.89	2,000.00	2,000.00	935.00		935.00
TOTAL REVENUES	3,062.29	2,060.00	2,075.00	946.00		946.00
ITEMS OF EXPENDITURE						
Rehabilitation Grants/Loans	-	35,000.00	-	35,000.00		35,000.00
Professional Fees	-	500.00	-	500.00		500.00
TOTAL EXPENDITURES	-	35,500.00	-	35,500.00		35,500.00
PROJECTED ENDING BAL.	\$ 40,545.27	\$ 6,960.00	\$ 42,620.00	\$ 8,066.00	\$	8,066.00

CDAP RENTAL REHABILITATION PROGRAM

Original funding for this program was through grants from the State of Illinois, to finance housing rehabilitation programs. These funds have been fully expended, but the city continues this program through repayments of loans plus interest. At the present time we have only one participant in this program. When this loan is repaid in 2010, this fund will cease to exist. At that time, the surplus funds will be transferred to the residential rehabilitation program to be used as future loans.

CDAP RENTAL REHABILITATION PROGRAM						
Account No. 727						
SOURCE OF FUNDS	#REF!	#REF!	Re-estimated	FY 08-09		FY 08-09
	Actual	Budget	07-08 Rev/Exp	Dept Budget	Requests	Budget
PROJECTED BEGINNING BAL.	\$ 20,822.37	\$ 21,900.00	\$ 22,045.00	\$ 23,355.00	\$	23,355.00
Rental Rehab Grant	-	-	-	-		-
Interest on Loans	144.33	100.00	100.00	70.00		70.00
Loan Principal Repayments	1,079.19	1,200.00	1,210.00	1,250.00		1,250.00
TOTAL REVENUES	1,223.52	1,300.00	1,310.00	1,320.00		1,320.00
ITEMS OF EXPENDITURE						
Rental Rehabilitation Loans	-	-	-	-		-
TOTAL EXPENSES	-	-	-	-		-
PROJECTED ENDING BAL.	\$ 22,045.89	\$ 23,200.00	\$ 23,355.00	\$ 24,675.00	\$	24,675.00

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.

MOTOR FUEL TAX FUND (MFT)					
Account No. 730					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$ 902,624.64	\$ 1,000,000.00	\$ 962,900.00	\$ 879,867.00	\$ 879,867.00
Interest Income	47,777.51	30,000.00	39,000.00	20,000.00	20,000.00
ICC Railroad money	-	-	-	-	-
MFT Allotments	579,916.23	572,000.00	569,000.00	571,550.00	571,550.00
Misc Receipts	10,584.00	-	10,227.00	10,000.00	10,000.00
TOTAL REVENUES	638,277.74	602,000.00	618,227.00	601,550.00	601,550.00
ITEMS OF EXPENDITURE					
Utilities (Traffic Signals)	1,215.87	3,180.00	3,000.00	3,600.00	3,600.00
Mtc. -Bldgs, Grnds, Fixed Equip.	4,982.22	4,000.00	600.00	5,000.00	5,000.00
Salt	67,846.27	75,000.00	127,000.00	105,000.00	105,000.00
Signs	2,748.42	20,000.00	14,000.00	7,500.00	7,500.00
Concrete	14,228.00	25,000.00	15,000.00	17,500.00	17,500.00
Asphalt	23,679.65	25,000.00	50,000.00	50,000.00	50,000.00
ICC Railroad expenses	-	-	-	-	-
Engineering - Ward Street	10,800.95	-	61,000.00	15,000.00	15,000.00
Eng. - Comp/Frank Bridges	-	-	31,360.00	-	-
Eng.-Wigwam Hollow Bridge	-	50,000.00	16,300.00	20,000.00	20,000.00
Engineering Tower Road	-	-	-	-	-
Construction - Ward Street	-	-	-	-	-
Constr. - Scotland Twp Rd	-	-	-	-	-
Construction-Johnson St.	-	120,000.00	-	-	-
Construction - Wigwam Bridge	-	-	-	-	-
Constr.- Franklin St. Bridge	-	-	-	225,000.00	225,000.00
Constr - Compton Pk. Bridge	-	-	-	191,500.00	191,500.00
Collins Ave - overlay	-	-	-	100,000.00	100,000.00
Infrastructure Street Projects	-	-	-	-	-
TOTAL EXPENSES	125,501.38	322,180.00	318,260.00	740,100.00	740,100.00
TRANSFERS OUT					
To Street Dept. (Mtc.)	425,959.24	400,000.00	383,000.00	363,665.00	363,665.00
PROJECTED ENDING BAL.	\$ 962,901.21	\$ 879,820.00	\$ 879,867.00	\$ 377,652.00	\$ 377,652.00

FIRE PENSION FUND

A full-time fire fighter with at least 20 years service at age 50 qualifies for a pension equal to one-half of his monthly salary at retirement. The monthly pension increases for all service time in excess of 20 years. These 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 an extremely strong financial position.

FIRE PENSION FUND					
Account No. 740					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$8,826,343.59	\$ 8,725,680.00	\$8,859,160.00	\$ 9,073,280.00	\$ 9,073,280.00
Property Taxes	196,329.33	222,650.00	221,980.00	-	-
Replacement Taxes	16,915.00	16,915.00	16,915.00	-	-
Interest Income	340,887.03	345,000.00	250,000.00	250,000.00	250,000.00
Payroll Deduction	87,368.02	80,400.00	92,300.00	90,000.00	90,000.00
Profit (Loss) on Investments	176,787.68	50,000.00	475,000.00	200,000.00	200,000.00
TRANSFERS IN					
From General Corp	-	-	-	272,293.00	272,293.00
TOTAL REVENUES	818,287.06	714,965.00	1,056,195.00	812,293.00	812,293.00
ITEMS OF EXPENDITURE					
Trustee and Management Fees	28,838.63	50,000.00	66,000.00	65,000.00	65,000.00
Retired Firemen Pens.	649,505.75	685,000.00	685,000.00	705,000.00	705,000.00
Disability Pmts.	99,166.71	85,000.00	81,075.00	83,300.00	83,300.00
Claims and Refunds	-	10,000.00	-	-	-
Admin. Exp.-Audit/Actuary	7,951.48	9,000.00	10,000.00	10,000.00	10,000.00
TOTAL EXPENSES	785,462.57	839,000.00	842,075.00	863,300.00	863,300.00
PROJECTED ENDING BAL.	\$8,859,168.08	\$ 8,601,645.00	\$ 9,073,280.00	\$ 9,022,273.00	\$ 9,022,273.00

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 his monthly salary at retirement. The monthly pension increases for all service time in excess of 20 years. These 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 an extremely strong financial position.

POLICE PENSION FUND					
Account No. 750					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$ 9,613,427.02	\$ 9,335,475.00	\$ 9,854,500.00	\$ 9,802,850.00	\$ 9,802,850.00
Property Taxes	235,266.58	270,700.00	269,950.00	-	-
Replacement Taxes	8,458.00	8,500.00	8,500.00	-	-
Interest Income	345,217.30	355,000.00	225,000.00	185,000.00	185,000.00
Payroll Deduction	119,393.42	104,400.00	128,000.00	130,000.00	130,000.00
Profit (Loss) on Investments	288,159.93	75,000.00	100,000.00	125,000.00	125,000.00
TRANSFERS IN					
From General Corp	-	-	-	309,676.00	309,676.00
TOTAL REVENUES	996,495.23	813,600.00	731,450.00	749,676.00	749,676.00
ITEMS OF EXPENDITURE					
Trustee/Management Fees	39,475.19	50,000.00	50,000.00	50,000.00	50,000.00
Retired Police Pensions	632,208.09	650,000.00	640,000.00	672,000.00	672,000.00
Widow's Pensions	20,746.68	21,000.00	20,750.00	20,750.00	20,750.00
Disability Payments	24,354.84	25,000.00	24,350.00	24,350.00	24,350.00
Claims and Refunds	27,053.23	10,000.00	35,000.00	10,000.00	10,000.00
Admin. Exp.-Audit/Actuary	11,540.51	13,000.00	13,000.00	14,000.00	14,000.00
TOTAL EXPENSES	755,378.54	769,000.00	783,100.00	791,100.00	791,100.00
PROJECTED ENDING BAL.	\$ 9,854,543.71	\$ 9,380,075.00	\$ 9,802,850.00	\$ 9,761,426.00	\$ 9,761,426.00

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 \$56,300. Further details are provided below:

1. About \$6,900 are 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 \$8,175) be for use in Chandler Park.
3. 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, maintenance and /or upkeep of cemetery buildings and grounds.

GIFT FUNDS						
Account No. 760						
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
BEGINNING BALANCE	\$ 58,602.00	\$ 58,600.00	\$ 54,800.00	\$ 56,750.00	\$	56,750.00
Interest	2,648.19	3,300.00	2,350.00	2,000.00		2,000.00
Bequests	690.00	-	550.00	-		
TOTAL REVENUES	3,338.19	3,300.00	2,900.00	2,000.00		2,000.00
ITEMS OF EXPENDITURE						
Bldgs Grounds and Fixed Equip	-	-	-	-		-
General Operating Expense	7,138.94	-	950.00	1,000.00		1,000.00
TOTAL EXPENSES	7,138.94	-	950.00	1,000.00		1,000.00
PROJECTED ENDING BAL.	\$ 54,801.25	\$ 61,900.00	\$ 56,750.00	\$ 57,750.00	\$	57,750.00

HEALTH INSURANCE TRUST FUND

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

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

HEALTH INSURANCE TRUST FUND					
Account No. 800					
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Rev/Exp	FY 08-09 Dept Budget Requests	FY 08-09 Budget
PROJECTED BEGINNING BAL.	\$ 590,241.47	\$ 670,000.00	\$ 676,580.00	\$ 643,740.00	\$ 643,740.00
Cobra/Retiree Premiums	178,627.35	179,300.00	196,800.00	227,665.00	227,665.00
Employee Dependent Premiums	109,964.50	107,760.00	139,600.00	118,705.00	118,705.00
Refunded Claims	107,975.60	50,000.00	235,000.00	90,000.00	90,000.00
Life Ins Premiums	9,744.62	10,000.00	11,575.00	10,000.00	10,000.00
Macomb Township Premiums	29,358.00	33,600.00	47,000.00	36,200.00	36,200.00
Interest Income	32,790.78	31,000.00	30,000.00	33,600.00	33,600.00
Subtotal	468,460.85	411,660.00	659,975.00	516,170.00	516,170.00
TRANSFERS IN					
Office of the Mayor	8,849.40	8,850.00	9,800.00	9,560.00	9,560.00
Office of the City Clerk	17,886.84	17,890.00	19,735.00	21,290.00	21,290.00
City Council	38,864.58	33,530.00	29,450.00	13,830.00	13,830.00
Office - City Administrator	14,937.00	14,940.00	7,500.00	16,150.00	16,150.00
Business Office	32,635.74	35,600.00	39,250.00	38,435.00	38,435.00
Police Department	254,395.84	250,425.00	283,550.00	308,810.00	308,810.00
Fire Department	201,697.35	209,123.00	229,220.00	225,850.00	225,850.00
Cemetery Department	11,987.28	11,990.00	13,230.00	12,950.00	12,950.00
Zoning	37,232.89	53,850.00	56,900.00	66,050.00	66,050.00
General Corp. Subtotal	618,486.92	636,198.00	688,635.00	739,230.00	739,230.00
FROM OTHER FUNDS					
Street Fund	87,242.61	107,700.00	114,950.00	115,910.00	115,910.00
Water Revenue Funds	115,673.21	155,650.00	142,000.00	144,785.00	144,785.00
Sewer Revenue Funds	61,223.12	59,750.00	43,200.00	61,138.00	61,138.00
Subtotal other funds	264,138.94	323,100.00	300,150.00	321,833.00	321,833.00
TOTAL REVENUES	1,351,086.71	1,370,958.00	1,648,760.00	1,577,233.00	1,577,233.00
ITEMS OF EXPENDITURE					
Payment of Claims	1,011,788.86	1,092,350.00	1,323,000.00	1,350,000.00	1,350,000.00
Trustee/Management Fees	600.00	600.00	600.00	600.00	600.00
Annual Premiums and Fees	252,358.31	278,140.00	358,000.00	360,600.00	360,600.00
TOTAL EXPENSES	1,264,747.17	1,371,090.00	1,681,600.00	1,711,200.00	1,711,200.00
PROJECTED ENDING BAL.	\$ 676,581.01	\$ 669,868.00	\$ 643,740.00	\$ 509,773.00	\$ 509,773.00

CABLE TV FUND

The city has granted a franchise to its cable TV provider, ComCast Communications. Under the terms of the franchise, the city receives a five percent franchise fee. A portion of the franchise fee revenue is deposited in this fund to be used for videotaping and airing governmental and educational programming on Channel 15.

Office Equipment \$1000 for a desk and chairs, and \$1000 for a new lap top computer.

CABLE TV FUND						
Account No 805						
SOURCE OF FUNDS	#REF! Actual	#REF! Budget	Re-estimated 07-08 Expenses	FY 08-09 Dept Budget Requests	FY 08-09 Budget	
PROJECTED BEGINNING BAL.	\$ 15,357.78	\$ 28,000.00	\$ 28,090.00	\$ 28,960.00	\$	28,960.00
INTRA FUND TRANSFER IN						
From General Corp.	25,000.00	25,000.00	25,000.00	25,000.00		25,000.00
TOTAL REVENUE	25,000.00	25,000.00	25,000.00	25,000.00		25,000.00
ITEMS OF EXPENDITURE						
Telephone - basic service	371.58	400.00	430.00	430.00		430.00
Office Equip / Furnishings	581.16	2,000.00	1,300.00	2,000.00		2,000.00
Professional Fees	11,255.38	16,000.00	15,000.00	16,500.00		16,500.00
Comp. Software/Support / Mtc.	55.72	500.00	150.00	-		-
Capital Equipment	-	2,550.00	7,000.00	-		-
General Operating Expense	-	30.98	250.00	1,500.00		1,500.00
TOTAL EXPENSES	12,263.84	21,480.98	24,130.00	20,430.00		20,430.00
PROJECTED ENDING BAL.	\$ 28,093.94	\$ 31,519.02	\$ 28,960.00	\$ 33,530.00	\$	33,530.00