

**ANNUAL BUDGET
FISCAL YEAR 2009-10
CITY OF MACOMB, ILLINOIS**

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GENERAL CORPORATE

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

Property Taxes Property taxes credited to the General Corporate Fund will total an estimated \$954,274. A portion of the property tax total is attributable to Enterprize Zone valuations, and as such, will be deposited into the city/county Enterprise Zone Fund. When originally enacted all property taxes in the Enterprize Zone were abated except the the General Corporate levies of the city, township and county. The moneis generated from these levies are deposited into a special McDonough County fund for economic development purposes. Property taxes have been increased by \$70,035 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 OccupationTax (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 moneis are paid over in full to the Macomb Fire Department; they are used for varied purposes as approved by firefighters.

Use Tax A use tax is imposed on the priviledge 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 police department will receive a \$120,000 grant for a generator and they receive a grant to do tobacco checks. The City will also receive \$16,095 in a PEERS grant to conduct training and education on railroad safety.

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

GENERAL GOVERNMENT

Account No. 100

REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Property Taxes	\$ 663,308.16	\$ 826,746.00	\$ 829,628.00	\$ 954,274.00	\$ 954,274.00
Replacement Taxes	128,467.25	118,850.00	125,425.00	100,400.00	100,400.00
Sales Taxes	2,710,562.02	2,500,000.00	2,700,000.00	2,700,000.00	2,700,000.00
Income Taxes	1,843,506.49	1,775,090.00	1,900,000.00	1,864,680.00	1,864,680.00
Foreign Fire Tax	13,473.09	12,000.00	13,000.00	13,500.00	13,500.00
Auto Use Tax	2,302.28	2,300.00	2,500.00	2,300.00	2,300.00
Use Tax	273,223.05	260,000.00	257,000.00	282,635.00	282,635.00
Interest	161,969.73	110,000.00	62,775.00	35,000.00	35,000.00
Parking Violations	32,735.00	27,000.00	33,000.00	34,000.00	34,000.00
Court Fines	296,513.58	310,000.00	322,000.00	325,000.00	325,000.00
Liquor Licenses	91,989.00	90,000.00	99,000.00	100,000.00	100,000.00
Other Licenses	5,187.00	6,000.00	4,200.00	5,200.00	5,200.00
Bldg. Permits	50,168.80	60,000.00	42,000.00	50,000.00	50,000.00
Tow/Impound Fees	6,805.00	5,700.00	2,200.00	4,000.00	4,000.00
Cert. Copies/Maps	10,633.50	11,000.00	10,000.00	10,100.00	10,100.00
Rental Registration Fees	42,785.63	67,500.00	66,000.00	65,000.00	65,000.00
IL-WIU Fire Prot.	221,000.00	245,165.00	250,000.00	250,000.00	250,000.00
IL-Police/Fire Training	27,156.38	15,000.00	25,550.00	10,000.00	10,000.00
Cable TV Franchise	116,636.24	150,000.00	166,954.00	170,000.00	170,000.00
Grants	50,257.16	56,800.00	91,600.00	139,000.00	139,000.00
Rents Collected	144,041.57	156,400.00	155,050.00	157,400.00	157,400.00
Cemetery Fees	46,100.00	50,000.00	46,000.00	50,000.00	50,000.00
Other Receipts	74,448.90	45,000.00	102,000.00	50,000.00	50,000.00
Aldermen Reimbursements	-	-	-	-	-
Fire Dept. Reimbursements	-	-	-	-	135,000.00
City Clerk's Dept. Reimbursements	-	-	-	-	-
Mayor's Dept. Reimbursements	-	-	-	-	-
Police Dept. Reimbursements	-	-	-	-	45,000.00
Zoning Dept. Reimbursements	-	-	-	-	35,000.00
WIU Reimbursement-Adams St. Proj.	-	-	25,000.00	-	-
Wesley Estates Repayment	5,821.80	5,822.00	5,822.00	5,822.00	5,822.00
TOTAL REVENUES	\$ 7,019,091.63	\$ 6,906,373.00	\$ 7,336,704.00	\$ 7,378,311.00	\$ 7,593,311.00

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 Illinois Regional Council (\$9,500), the Illinois Municipal League (\$1,200) and the Macomb Area Chamber of Commerce (\$600).

City Attorney-misc costs This line item includes such things as postage, labor charges, internet service, copies, city related forms and recording fees.

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, starting in FY 08-09 , and extending thru FY 11-12. The development will pay an estimated \$160,000 per year in property taxes and \$77,000 per year in hotel/motel taxes.

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

Capital Outlay-Spring Lake Park \$6000 has been allocated to replace electrical pedestals and \$12,000 for concrete sidewalks.

GENERAL GOVERNMENT

Account No. 100-100

ITEMS OF EXPENDITURE	FY07-08		FY08-09	Re-estimated	FY 09-10	FY09-10
	Actual		Budget	08-09 Revenues	Dept Budget Requests	BUDGET
Salaries	\$ 8,039.96	\$	8,000.00	\$ 7,800.00	\$ 8,000.00	\$ 8,000.00
Life/Unemployment Ins.	84.00		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	25,373.00	25,373.00	25,373.00
IPRF Safety Grant	25,086.06		22,500.00	19,150.00	-	-
Travel/Training/Cont. Education	1,109.92		1,400.00	1,350.00	1,400.00	1,400.00
Assoc. Dues and Memberships	12,530.90		12,750.00	12,600.00	12,600.00	12,600.00
Fire and Police Commission	57,448.62		25,000.00	22,000.00	25,000.00	25,000.00
City Attorney	200,324.02		202,000.00	200,000.00	200,000.00	200,000.00
City Attorney -misc costs	-		-	5,325.00	6,000.00	6,000.00
Office Supplies	667.24		500.00	1,000.00	1,000.00	1,000.00
Office Equipment - non cap	158.68		150.00	13,000.00	300.00	300.00
Advertising	551.75		600.00	600.00	600.00	600.00
Postage	58.51		50.00	150.00	150.00	150.00
Telephone	2,881.46		3,100.00	3,000.00	3,100.00	3,100.00
Utilities	30,424.61		40,000.00	38,000.00	45,000.00	45,000.00
Professional Fees	4,443.77		13,500.00	4,000.00	5,000.00	5,000.00
Summons Fees	2,470.00		2,500.00	4,500.00	3,500.00	3,500.00
Community Sponsorships	4,575.00		5,500.00	5,170.00	5,175.00	5,175.00
MAEDCO-annual contribution	37,500.00		30,000.00	30,000.00	30,000.00	30,000.00
MAEDCO pymt-Pella ground	71,610.18		71,610.00	71,610.00	71,610.00	71,610.00
Hampton Inn Project	-		42,500.00	42,500.00	42,500.00	42,500.00
Peers Grant	16,175.13		-	-	16,095.00	16,095.00
Equipment Loan/Lease Payments	11,104.81		13,000.00	11,000.00	12,000.00	12,000.00
RR Crossing expenses	-		-	-	-	-
Special Projects	-		-	-	-	-
Building Rent/Lease Pmts.	704.00		300.00	210.00	300.00	300.00
Bldg./Grnds./Fixed Equip. Maint.	24,226.18		26,000.00	25,000.00	26,000.00	26,000.00
Depot Expenses	18,662.41		17,000.00	62,000.00	27,000.00	27,000.00
Fireworks	10,195.00		10,200.00	11,165.00	11,500.00	11,500.00
General Operating Expense	36,908.90		10,000.00	6,000.00	5,000.00	5,000.00
Foreign Fire Tax Payments	13,473.08		13,500.00	13,000.00	13,500.00	13,500.00
Twp. Tax Reimbursements	5,090.57		10,000.00	10,000.00	12,000.00	12,000.00
Loan payment (ERI)	-		90,000.00	291,535.00	278,440.00	278,440.00
Swimming Pool Study	-		-	-	-	25,000.00
Ice Storm Damage	-		-	15,000.00	-	-
Capital Outlay-Spring Lake Park	-		-	-	-	18,000.00
TOTAL EXPENSES	\$ 621,952.64	\$	697,208.00	\$ 952,213.00	\$ 888,318.00	\$ 931,318.00

GENERAL CORPORATE INCOME / EXPENSE SUMMARY

FY 2009-10

	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 1,809,500.00	\$ 2,170,792.00	\$ 2,251,071.00	\$ 2,400,070.00	\$ 2,400,070.00
GENERAL FUND REVENUES	7,019,091.63	6,906,373.00	7,336,704.00	7,378,311.00	7,593,311.00
TRANSFERS IN					
From Water Revenue Funds	252,385.00	301,758.80	293,990.00	299,920.00	305,110.00
From Sewer Revenue Funds	252,385.00	366,023.80	358,257.00	361,455.00	366,645.00
INTRA-FUND TRANSFERS IN					
From Garbage Fund	45,000.00	37,880.00	37,880.00	38,669.00	39,739.00
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	53,500.00	53,500.00
From TIF	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL TRANSFERS IN	590,770.00	746,662.60	731,127.00	783,544.00	794,994.00
TOTAL REVENUES	7,609,861.63	7,653,035.60	8,067,831.00	8,161,855.00	8,388,305.00
ITEMS OF EXPENDITURE					
Office of the Mayor	85,552.68	95,725.00	83,380.00	88,030.00	88,030.00
Office of the City Clerk	125,874.67	132,735.00	127,445.00	136,835.00	140,050.00
City Council	70,160.34	60,840.00	45,030.00	50,860.00	50,860.00
Office of the City Administrator	67,982.69	140,445.50	127,820.00	135,195.00	137,525.00
Business Office	348,509.97	378,795.00	370,985.00	386,690.00	397,390.00
General Government	621,952.64	697,208.00	952,213.00	888,318.00	931,318.00
Police Department	2,548,190.01	2,932,845.00	2,797,130.00	3,228,801.00	3,236,451.00
Fire Department	1,444,662.66	1,538,335.00	1,542,985.00	1,820,825.00	1,824,825.00
Cemetery	158,684.94	216,430.00	194,136.00	221,510.00	171,060.00
Zoning Department	471,261.52	373,710.00	371,450.00	377,755.00	386,655.00
TOTAL EST. EXPENSES	5,942,832.12	6,567,068.50	6,612,574.00	7,334,819.00	7,364,164.00
TRANSFERS OUT					
To Fire Pension Fund	238,893.96	272,293.00	255,378.00	321,800.00	321,800.00
To Police Pension Fund	278,411.05	309,676.00	301,218.00	339,080.00	339,080.00
INTRA-FUND TRANSFERS OUT					
To G. C. Sick/Vacation Fund	86,383.34	74,700.00	13,400.00	34,000.00	34,000.00
To City Hall Maint Fund	-	-	-	5,000.00	5,000.00
To IT Fund	200,000.00	50,000.00	85,000.00	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	140,000.00	295,000.00	117,000.00	117,000.00
To Street Fund	351,769.68	507,620.00	331,262.00	423,011.00	435,990.00
TOTAL TRANSFERS OUT	1,225,458.03	1,379,289.00	1,306,258.00	1,314,891.00	1,327,870.00
PROJECTED ENDING BALANCE	\$ 2,251,071.49	\$ 1,877,470.10	\$ 2,400,070.00	\$ 1,912,215.00	\$ 2,096,341.00

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) and employee is on extended sick leave or 2) an employee uses their accrued leave at retirement.

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

GENERAL CORPORATE SICK AND VACATION PAY FUND					
Account No. 260					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
TRANSFERS IN					
From Gen. Corp. Fund	86,383.35	74,700.00	13,369.45	34,000.00	34,000.00
TOTAL REVENUES	86,383.35	74,700.00	13,369.45	34,000.00	34,000.00
ITEMS OF EXPENDITURE					
Salaries	86,383.35	74,700.00	13,369.45	34,000.00	34,000.00
PROJECTED ENDING BALANCE	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00

CITY ADMINISTRATOR

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

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

OFFICE OF THE CITY ADMINISTRATOR					
Account No. 100-105					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 42,690.46	\$ 110,550.50	\$ 104,815.00	\$ 106,100.00	\$ 110,000.00
Salaries - Overtime	130.59	600.00	75.00	600.00	300.00
Salaries - Part Time	-	-	-	-	-
Life/Unemployment Ins.	527.23	495.00	400.00	450.00	450.00
Deferred Compensation	430.00	2,000.00	1,000.00	1,000.00	1,000.00
Assoc. Dues and Memberships	845.00	1,100.00	1,000.00	1,000.00	1,000.00
Travel /Training /Continuing Ed.	3,756.37	3,000.00	2,000.00	3,000.00	3,000.00
Office Supplies	552.54	600.00	600.00	620.00	700.00
Office Equipment/Furnishings	849.68	1,100.00	200.00	1,130.00	500.00
Advertising	480.00	100.00	-	100.00	100.00
Publications / Printing	574.43	500.00	100.00	720.00	500.00
Postage	485.75	700.00	110.00	500.00	500.00
Telephone	1,463.44	2,000.00	1,250.00	2,000.00	1,500.00
Comp. Software/Support/Maint.	93.75	500.00	20.00	500.00	500.00
Professional Fees	279.50	1,000.00	-	-	-
Transfer to Health Trust	7,490.03	16,150.00	16,150.00	17,425.00	17,425.00
General Operating Expense	7,333.92	50.00	100.00	50.00	50.00
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 67,982.69	\$ 140,445.50	\$ 127,820.00	\$ 135,195.00	\$ 137,525.00

CITY COUNCIL

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

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

CITY COUNCIL					
Account No. 100-110					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries	\$ 31,520.97	\$ 35,000.00	\$ 27,000.00	\$ 30,000.00	\$ 30,000.00
Life/Unemployment Ins.	828.83	850.00	750.00	800.00	800.00
Travel /Training / Continuing Ed	6,619.50	8,000.00	3,700.00	6,000.00	6,000.00
Telephone	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00
Transfer to Health Trust	28,708.94	13,830.00	11,400.00	11,800.00	11,800.00
General Operating Expense	322.10	1,000.00	20.00	100.00	100.00
TOTAL EXPENSES	\$ 70,160.34	\$ 60,840.00	\$ 45,030.00	\$ 50,860.00	\$ 50,860.00

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 \$1500 is being allocated for the possible purchase of a lap top computer.

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

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

BUSINESS OFFICE					
Account No. 100-115					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 198,704.52	\$ 211,010.00	\$ 208,800.00	\$ 214,000.00	\$ 221,500.00
Salaries - Overtime	624.14	1,000.00	1,000.00	1,000.00	1,000.00
Life/Unemployment Ins.	1,886.99	1,650.00	1,500.00	1,550.00	1,550.00
Deferred Compensation	1,779.86	1,900.00	1,800.00	2,000.00	2,000.00
Assoc. Dues and Memberships	-	100.00	-	100.00	100.00
Travel / Training / Continuing Ed.	1,441.75	1,700.00	600.00	1,500.00	1,500.00
Office Supplies	3,775.50	3,600.00	3,800.00	3,800.00	4,000.00
Office Equipment / Furnishings	3,938.28	5,500.00	7,000.00	1,000.00	2,500.00
Advertising	213.75	300.00	300.00	300.00	300.00
Publications / Printing	6,198.29	5,000.00	2,700.00	6,500.00	6,500.00
Postage	21,088.62	25,000.00	24,000.00	25,000.00	25,000.00
Telephone	6,269.56	7,500.00	5,300.00	5,500.00	5,500.00
Comp. Software/ Support / Maint.	24,549.16	26,000.00	25,000.00	27,000.00	27,000.00
Professional Fees	38,704.88	50,000.00	50,000.00	55,000.00	56,500.00
Transfer to Health Trust	39,262.67	38,435.00	39,185.00	42,340.00	42,340.00
General Operating Expense	72.00	100.00	-	100.00	100.00
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 348,509.97	\$ 378,795.00	\$ 370,985.00	\$ 386,690.00	\$ 397,390.00

CITY CLERK

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

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

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

OFFICE OF THE CITY CLERK					
Account No. 100-125					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 85,839.54	\$ 88,700.00	\$ 85,500.00	\$ 90,185.00	\$ 93,400.00
Salaries - Overtime	754.92	600.00	450.00	600.00	600.00
Life / Unemployment Ins.	768.18	660.00	600.00	600.00	600.00
Deferred Compensation	576.00	565.00	675.00	750.00	750.00
Travel / Training / Continuing Ed.	2,420.87	2,950.00	4,000.00	2,950.00	2,950.00
Assoc. Dues/Memberships	335.00	500.00	400.00	500.00	500.00
Office Supplies	1,103.36	1,000.00	950.00	1,000.00	1,000.00
Office Equip./Furnishings	21.42	1,500.00	20.00	1,500.00	1,500.00
Advertising	285.00	1,000.00	50.00	1,000.00	1,000.00
Publications / Printing	3,511.23	5,500.00	5,900.00	6,000.00	6,000.00
Postage	629.90	1,000.00	600.00	1,000.00	1,000.00
Telephone	3,469.87	3,500.00	3,500.00	3,500.00	3,500.00
Computer Software / Support / Mtc.	1,373.83	1,850.00	1,300.00	1,850.00	1,850.00
Professional Fees	4,961.00	3,800.00	3,800.00	3,800.00	3,800.00
Transfer to Health Trust	19,735.13	19,310.00	19,700.00	21,300.00	21,300.00
General Operating Expense	89.42	300.00	-	300.00	300.00
Capital	-	-	-	-	-
TOTAL EXPENSES	\$ 125,874.67	\$ 132,735.00	\$ 127,445.00	\$ 136,835.00	\$ 140,050.00

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 expenses.

OFFICE OF THE MAYOR					
Account No. 100-140					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 59,705.44	\$ 65,185.00	\$ 59,950.00	\$ 60,100.00	\$ 60,100.00
Salaries - Overtime	130.59	600.00	75.00	300.00	300.00
Life / Unemployment Ins.	217.89	230.00	200.00	150.00	150.00
Deferred Compensation	583.56	600.00	575.00	600.00	600.00
Travel / Training / Continuing Ed.	5,844.23	7,000.00	5,000.00	7,000.00	7,000.00
Association Dues / Memberships	500.00	750.00	250.00	250.00	250.00
Office Supplies	490.18	600.00	600.00	600.00	600.00
Office Equipment / Furnishings	830.84	1,300.00	200.00	500.00	500.00
Advertising	293.25	1,000.00	200.00	500.00	500.00
Publications / Printing	898.05	900.00	300.00	500.00	500.00
Postage	224.38	500.00	150.00	200.00	200.00
Telephone	2,456.34	3,000.00	2,000.00	2,200.00	2,200.00
Computer Software / Support / Maint.	313.99	500.00	25.00	-	-
Professional Fees	7.00	-	5.00	100.00	100.00
Maintenance of Licensed Vehicles	434.39	-	600.00	1,000.00	1,000.00
Gas / Fuel	568.04	1,500.00	800.00	1,000.00	1,000.00
Transfer to Health Trust	9,763.82	9,560.00	9,750.00	10,530.00	10,530.00
General Operating	2,290.69	2,500.00	2,700.00	2,500.00	2,500.00
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 85,552.68	\$ 95,725.00	\$ 83,380.00	\$ 88,030.00	\$ 88,030.00

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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 18,861.26	\$ 14,840.00	\$ 14,840.00	\$ 11,505.00	\$ 11,505.00
INTRA-FUND TRANSFERS IN					
From General Corporate				\$ 5,000.00	\$ 5,000.00
TOTAL TRANSFERS IN				5,000.00	5,000.00
ITEMS OF EXPENDITURE					
Capital (Furnishings)	-	-	-	-	-
Buildings and Grounds	4,020.20	-	3,335.00	-	-
TOTAL EXPENSES	4,020.20	-	3,335.00	-	-
PROJECTED ENDING BALANCE	\$ 14,841.06	\$ 14,840.00	\$ 11,505.00	\$ 16,505.00	\$ 16,505.00

BUILDING AND ZONING DEPARTMENT

The Macomb Building and Zoning Office is responsible for the enforcement of the city's zoning, building, property maintenance, sub-division control and construction codes. Departmental employees serve as staff to the Macomb Planning Commission, Zoning Board of Appeals, 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, Illinois Planning Association Annual Conference for the community development coordinator and a certified housing maintenance inspector course

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

Professional Fees This line item covers 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. \$24,000 covers the City's share of the McDonough County GIS Center Budget.

Special Projects The "campustown" study on West Adams requires planning and design.

BUILDING AND ZONING DEPARTMENT

Account No. 100-150

ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 191,022.04	\$ 213,700.00	\$ 211,200.00	\$ 211,500.00	\$ 211,500.00
Salaries - Overtime	-	300.00	-	500.00	500.00
Part Time Salaries	5,140.00	4,650.00	-	3,000.00	3,000.00
Life / Unemployment Ins.	3,014.78	1,650.00	1,500.00	1,505.00	1,505.00
Deferred Compensation	536.69	600.00	500.00	600.00	600.00
Safety Equip / Uniform Exp	127.00	250.00	175.00	250.00	250.00
Travel / Training / Continuing Ed.	1,202.09	1,350.00	1,600.00	1,600.00	2,000.00
Assoc. Dues and Memberships	560.00	750.00	650.00	650.00	650.00
Employment Contracts	850.00	-	2,850.00	-	-
Engineering-(Plats-Sub Review/Insp)	6,521.36	10,000.00	15,000.00	35,000.00	35,000.00
Office Supplies	2,004.91	1,850.00	1,250.00	1,850.00	1,850.00
Office Equip./ Furnishings	1,224.36	750.00	725.00	625.00	625.00
Advertising	2,391.95	3,700.00	2,000.00	2,150.00	2,150.00
Publications / Printing	1,571.23	2,000.00	3,000.00	2,500.00	2,500.00
Postage	2,298.00	2,100.00	2,250.00	2,000.00	3,700.00
Telephone	3,434.20	3,900.00	2,900.00	3,900.00	3,200.00
Computer Software / Support / Maint.	1,029.08	1,200.00	1,600.00	1,500.00	1,500.00
Professional Fees	4,443.00	7,000.00	8,150.00	8,750.00	8,750.00
McDonough Co. GIS Center Contr.	91,833.96	30,000.00	24,000.00	24,000.00	24,000.00
Special Projects-Adams St	77,629.75	25,000.00	35,000.00	15,000.00	22,500.00
Maint. of Licensed Vehicles	338.75	1,500.00	800.00	800.00	800.00
Maint. of Radios / Vehicular Equip.	-	100.00	150.00	150.00	150.00
Gasoline / Fuel	2,396.26	2,500.00	3,000.00	3,000.00	3,000.00
Transfer to Health Trust	56,892.11	58,160.00	52,950.00	56,825.00	56,825.00
General Operating Expenses	120.00	700.00	200.00	100.00	100.00
Capital Outlay	14,680.00	-	-	-	-
TOTAL EXPENSES	\$ 471,261.52	\$ 373,710.00	\$ 371,450.00	\$ 377,755.00	\$ 386,655.00

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 one replacement commercial mower (\$8,000).

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

CEMETERY DEPARTMENT					
Account No. 100-120					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 50,236.30	\$ 51,775.00	\$ 51,700.00	\$ 53,330.00	\$ 53,500.00
Salaries - Overtime	3,444.46	4,000.00	9,036.00	4,120.00	4,120.00
Salaries - Part time	39,693.85	52,000.00	52,000.00	53,560.00	53,560.00
Life / Unemployment Ins.	1,863.07	1,100.00	1,000.00	1,130.00	1,000.00
Deferred Compensation	447.32	475.00	410.00	490.00	500.00
Safety Equip / Uniform Exp.	380.89	500.00	500.00	500.00	500.00
Travel / Training / Continuing Ed.	66.00	500.00	200.00	500.00	500.00
Drug and Alcohol Testing	63.00	130.00	65.00	130.00	130.00
Assoc. Dues and Memberships	-	-	-	-	-
Office Supplies	304.47	250.00	200.00	250.00	250.00
Office Equipment/Furnishings	646.80	1,000.00	435.00	1,000.00	1,000.00
Advertising	278.00	350.00	330.00	350.00	350.00
Publications / Printing	403.90	400.00	260.00	500.00	500.00
Telephone	2,172.93	2,500.00	2,400.00	2,500.00	2,500.00
Utilities	3,734.85	4,000.00	3,100.00	3,500.00	3,500.00
Computer Software Support / Maint.	788.60	1,500.00	1,000.00	1,500.00	1,500.00
Professional Fees	-	250.00	2,500.00	250.00	250.00
Special Projects	-	-	-	-	-
Stone Refurbishment	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Maint. of Licensed Vehicles	2,683.54	3,000.00	2,400.00	4,000.00	4,000.00
Maint. Radio/Vehicular Equip.	14.38	150.00	100.00	150.00	150.00
Gasoline / Fuel	7,711.71	8,000.00	8,500.00	8,500.00	8,500.00
Maint. of Movable Equip.	2,410.37	3,000.00	1,700.00	3,000.00	3,000.00
Hand Tools	1,977.34	3,000.00	1,500.00	3,000.00	2,500.00
Bldg/Grnds / Fixed Equip. Maint.	3,196.25	13,000.00	19,000.00	3,000.00	3,000.00
Transfer to Health Trust	13,225.95	12,950.00	13,200.00	14,250.00	14,250.00
General Operating Expense	2,190.96	1,600.00	1,600.00	2,000.00	2,000.00
Capital Outlay	18,750.00	49,000.00	19,000.00	58,000.00	8,000.00
TOTAL EXPENSES	\$ 158,684.94	\$ 216,430.00	\$ 194,136.00	\$ 221,510.00	\$ 171,060.00

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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 2,850.00	\$ 6,300.00	6,650.00	9,650.00	9,650.00	
Cemetery maintenance fees	3,800.00	3,000.00	3,000.00	4,000.00	4,000.00	
TOTAL REVENUE	3,800.00	3,000.00	3,000.00	4,000.00	4,000.00	
ITEMS OF EXPENDITURE						
General Operating Expense	-	-	-	-	-	
TOTAL EXPENSES	-	-	-	-	-	
PROJECTED ENDING BALANCE	6,650.00	9,300.00	9,650.00	13,650.00	13,650.00	

FIRE DEPARTMENT

Salary Adjustment A request is being made for a new firefighter and the appointments to Assistant Chief and Operations Officer.

Capital Outlay Replacement of a fire rescue truck (\$200,000), with the possibility of selling the older one for \$125,000. The new truck would be smaller, lighter and include all tools.

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

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

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

Maintenance of Moveable Equipment has been increased to replace hoses and rescue equipment.

Buildings/Grounds Monies are being allocated to replace the flooring in the front office and new carpeting. There is also the need for a new coupling expander (\$5000).

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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 978,643.52	\$ 1,063,080.00	\$ 1,028,215.00	\$ 1,167,355.00	\$ 1,167,355.00
Salaries - Overtime	78,108.54	55,000.00	90,000.00	70,000.00	70,000.00
Salaries - Part Time	-	-	-	-	-
Life / Unemployment Ins.	7,395.66	6,905.00	6,800.00	6,320.00	6,320.00
Deferred Compensation	8,051.38	8,050.00	8,750.00	9,000.00	9,000.00
Child Safety Seats	605.38	-	900.00	-	-
Travel / Training / Continuing Ed.	17,168.19	16,500.00	16,500.00	15,000.00	15,000.00
Assoc. Dues and Memberships	735.00	1,200.00	600.00	1,500.00	1,500.00
Fire Prevention Education	1,999.72	2,000.00	2,000.00	2,000.00	2,000.00
Engineering	2,222.99	-	-	-	-
Office Supplies	925.61	1,200.00	1,250.00	1,200.00	1,200.00
Office Equipment / Furnishings	4,330.17	4,000.00	4,000.00	2,000.00	2,000.00
Advertising	111.00	-	-	-	-
Publications / Printing	793.67	700.00	800.00	750.00	750.00
Postage	68.00	250.00	500.00	600.00	600.00
Telephone	4,402.11	5,100.00	4,400.00	4,500.00	4,500.00
Utilities	14,255.07	14,000.00	21,000.00	14,000.00	17,000.00
Computer Software / Support / Maint.	657.57	1,000.00	-	600.00	600.00
Professional Fees	1,285.00	3,500.00	2,500.00	2,500.00	2,500.00
Equipment Loan / Lease Pmts	2,198.52	2,000.00	2,220.00	2,200.00	2,200.00
Special Projects	-	-	-	-	-
Maint. of Licensed Vehicles	18,770.51	21,000.00	20,000.00	21,000.00	21,000.00
Maint. of Radios / Vehicular Equip.	7,659.90	5,000.00	3,000.00	5,000.00	5,000.00
Gasoline / Fuel	10,550.75	11,000.00	13,200.00	11,000.00	12,000.00
Maint. of Movable Equipment	3,388.61	6,000.00	5,000.00	10,000.00	10,000.00
Hand Tools	500.00	500.00	100.00	500.00	500.00
Region 9 Tech Rescue Team	-	1,000.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Response	3,809.84	6,000.00	5,000.00	3,000.00	3,000.00
Bldg / Grnds / Fixed Equip. Maint.	12,581.98	14,000.00	14,000.00	13,000.00	13,000.00
Bldg/Grnds / Training Facility Maint.	1,960.89	3,000.00	2,000.00	3,000.00	3,000.00
Transfer to Health Trust	229,221.31	225,850.00	230,350.00	248,800.00	248,800.00
General Operating Expense	4,261.77	5,000.00	3,400.00	5,000.00	5,000.00
Capital Outlay	28,000.00	55,500.00	55,500.00	200,000.00	200,000.00
TOTAL EXPENSES	\$ 1,444,662.66	\$ 1,538,335.00	\$ 1,542,985.00	\$ 1,820,825.00	\$ 1,824,825.00

FIRE PROTECTION TAX

The City of Macomb levies a special tax to cover a portion of the costs associated with the operation of the Macomb Fire Department. The maximum rate allowed by law for this purpose is .075%. The Fire Protection Tax Fund will generate about \$70,665 this year in property and replacement taxes.

The city is requesting a FEMA grant up to \$480,000 which we will be responsible for a 10% match. This grant will be used to purchase a new combination pumper/tanker fire truck (\$400,000),misc equipment, gear extractor and dryer.

Safety Equipment/Uniform Clothing Expense \$11,000 is budgeted to cover the cost of the annual clothing allowance provided to firefighters. Additional funds are for the purchase of new turnout gear (\$8000), and cylinders and packs (\$15,400).

FIRE PROTECTION TAX FUND					
Account No. 240					
	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 41,656.85	\$ 57,810.00	\$ 57,429.88	\$ 61,575.00	\$ 61,575.00
Property Taxes	59,815.70	60,000.00	59,613.25	60,000.00	60,000.00
Replacement Tax	13,572.11	13,500.00	13,333.39	10,665.00	10,665.00
Rural Fire Fees	14,695.72	13,000.00	15,200.00	15,200.00	15,200.00
Interest	1,578.61	1,400.00	1,000.00	800.00	800.00
FEMA Grant	2,627.00	100,000.00	-	480,000.00	480,000.00
Misc. Receipts	-	-	-	-	-
TOTAL REVENUES	92,289.14	187,900.00	89,146.64	566,665.00	566,665.00
ITEMS OF EXPENDITURE					
Safety Equip/Uniform Exp	19,845.61	33,000.00	31,000.00	35,000.00	35,000.00
Interest Expense - Fire Truck	20,266.44	18,907.00	18,907.00	36,450.00	36,450.00
Capital Outlay-Principal (Fire Truck)	33,733.56	35,094.00	35,094.00	17,549.00	17,549.00
FEMA Grant	2,626.64	100,000.00	-	480,000.00	480,000.00
FEMA Grant-match	-	5,000.00	-	48,000.00	48,000.00
General Operating Expense	43.86	-	-	-	-
TOTAL EXPENSES	76,516.11	192,001.00	85,001.00	616,999.00	616,999.00
PROJECTED ENDING BALANCE	\$ 57,429.88	\$ 53,709.00	\$ 61,575.52	\$ 11,241.00	\$ 11,241.00

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 \$70,665 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.

Maintenance of Radio/Veh Equipment - \$15,000 is budgeted for transitioning costs associated with the new vehicles.

Capital Outlay \$75,000 is being requested for the purchase of three replacement squad cars.

POLICE PROTECTIVE TAX FUND					
Account No. 250					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 144,559.36	\$ 95,490.00	\$ 98,187.57	\$ 92,735.00	\$ 92,735.00
Property Taxes	59,815.70	60,000.00	59,613.85	60,000.00	60,000.00
Replacement Tax	13,572.11	10,000.00	13,333.39	10,665.00	10,665.00
Interest	4,638.61	5,000.00	2,000.00	1,000.00	1,000.00
Misc. Receipts	3,000.00	-	-	-	-
TOTAL REVENUES	81,026.42	75,000.00	74,947.24	71,665.00	71,665.00
ITEMS OF EXPENDITURE					
Capital Outlay	95,934.65	50,000.00	50,000.00	75,000.00	75,000.00
Vehicle Maintenance	3,562.94	-	6,100.00	-	-
Maint. Of Radio/Veh Equipment	7,900.62	-	4,300.00	15,000.00	15,000.00
Maintenance of Moveable Equip	-	-	-	-	-
TOTAL EXPENSES	107,398.21	50,000.00	60,400.00	90,000.00	90,000.00
INTRA-FUND TRANSFERS OUT					
To Gen. Corp. (Bldg. Lease)	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
PROJECTED ENDING BALANCE	\$ 98,187.57	\$ 100,490.00	\$ 92,734.81	\$ 54,400.00	\$ 54,400.00

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 \$500 respectively. This has also been extended to include two civilian clerks. This line item also included the request to purchase four Tasers for on-duty supervisors.

Training/Continuing Education This increase is based upon the annual training plan, an increase in officers, and the need for a new investigator and potential lead investigator.

Office Equip/Furnishings has been increased to purchase four new computers and a printer.

Computer Support/Maint has been increased for the purchase of training software and the purchase of the Accurant LE Plus proposal to assist the Investigation division.

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). Three replacement in-car computers will be purchased (\$4000 each).

Maintenance of Radio/Veh. Equipment has been increased to purchase four mountain police bicycles and equipment (\$6,900).

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 (\$70,035) 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 (\$11,400). The balance will be used for routine maintenance and upkeep.

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

Capital Outlay \$10,000 is being provided for in-car camera replacements and \$160,000 for an emergency generator and electrical wiring.

Capital Outlay-Civil Defense This is a new line item included, as the city will need to purchase a new alert siren this year.

POLICE DEPARTMENT

Account No. 100-145

ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$1,327,990.97	\$1,594,435.00	\$ 1,550,000.00	\$1,713,835.00	\$1,713,835.00
Salaries - Overtime	167,644.17	150,000.00	175,000.00	150,000.00	150,000.00
Life / Unemployment Ins.	12,394.80	9,225.00	9,000.00	9,950.00	9,950.00
Deferred Compensation	7,648.43	7,900.00	7,730.00	8,000.00	8,000.00
Safety Equip / Uniform Exp	54,073.39	50,000.00	50,000.00	55,000.00	55,000.00
Travel/Training / Continuing Ed.	40,510.47	50,300.00	43,000.00	55,000.00	55,000.00
Assoc. Dues and Memberships	560.00	500.00	300.00	750.00	750.00
Animal Control	56,911.43	30,000.00	25,000.00	33,000.00	33,000.00
Engineering	2,223.00	0.00	-	0.00	0.00
Office Supplies	3,334.91	3,000.00	3,000.00	3,000.00	3,000.00
Office Equipment / Furnishings	9,568.04	10,000.00	10,000.00	11,000.00	11,000.00
Advertisting	22.50	300.00	-	500.00	500.00
Publications / Printing	7,795.97	10,000.00	9,000.00	10,000.00	10,000.00
Postage	411.05	1,800.00	500.00	1,800.00	800.00
Telephone	14,014.19	16,500.00	13,250.00	16,500.00	15,000.00
Utilities	17,131.06	19,000.00	22,500.00	22,000.00	23,000.00
Civil Defense	9,477.45	21,775.00	9,100.00	23,340.00	23,340.00
Computer Software / Support / Maint.	1,848.14	2,500.00	500.00	5,500.00	5,500.00
Mobile Data Computer Exp/Purchase	7,410.35	7,000.00	6,850.00	22,000.00	22,000.00
Professional Fees / Services	426.50	800.00	1,600.00	800.00	800.00
Equipment Loan / Lease Pmts.	4,860.97	6,000.00	3,350.00	3,350.00	3,500.00
Building Rent / Lease Payment	140,176.25	140,300.00	140,300.00	140,071.00	140,071.00
911 Comm Center Pmt.	229,208.50	234,700.00	239,700.00	255,890.00	255,890.00
Maint. of Licensed Vehicles	29,906.79	25,000.00	25,000.00	26,000.00	26,000.00
Maint. of Radios / Vehicular Equip.	22,663.58	21,000.00	15,000.00	27,000.00	27,000.00
Gasoline / Fuel	47,043.19	45,000.00	50,000.00	45,000.00	50,000.00
Hand Tools-Small Equip	-	-	50.00	-	-
K-9 Unit Expenses	3,291.63	5,000.00	2,000.00	5,000.00	4,000.00
Firing Range	8,298.75	11,000.00	7,000.00	10,000.00	7,000.00
Bldg./Grounds / Fixed Equip. Maint.	22,944.21	21,000.00	27,000.00	22,000.00	22,000.00
Impound Lot / Tow Expense	4,727.21	5,000.00	3,500.00	5,000.00	5,000.00
Transfer to Health Trust	285,154.10	308,810.00	319,900.00	347,515.00	347,515.00
General Operating Expenses	2,678.01	5,000.00	3,000.00	5,000.00	3,000.00
Capital Outlay	5,840.00	120,000.00	25,000.00	70,000.00	170,000.00
Capital Outlay - Civil Defense				125,000.00	35,000.00
TOTAL EXPENSES	\$2,548,190.01	\$2,932,845.00	\$2,797,130.00	\$3,228,801.00	\$3,236,451.00

SALES TAX - INFRASTRUCTURE

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

This year, the city plans to spend \$306,000 on resurfacing projects.

Resurfacing Washington Street, Randolph to Clay
 Resurfacing Jefferson Street, Randolph to Johnson

SALES TAX - INFRASTRUCTURE					
Account No. 110					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 440,368.83	\$ 1,126,810.00	\$ 1,211,335.00	\$ 753,335.00	\$ 753,335.00
Sales tax referendum (1/2%)	883,093.31	850,000.00	900,000.00	850,000.00	850,000.00
Interest	25,765.00	4,000.00	15,000.00	7,000.00	7,000.00
Misc Receipts	57,008.93	-	-	-	-
TOTAL REVENUES	965,867.24	854,000.00	915,000.00	857,000.00	857,000.00
ITEMS OF EXPENDITURE					
Salaries	-	-	-	-	-
Engineering-Stacy Ln	30,963.35	-	48,000.00	-	-
Engineering - CIP	-	-	48,000.00	-	-
Advertising	222.00	-	-	-	-
Dwtm Inlet and Pipeline Drainage	6,079.69	-	-	-	-
Stacy Ln.- reconstruction	-	450,000.00	465,000.00	-	-
Infrastructure Street Projects	37,214.13	778,000.00	290,000.00	306,000.00	306,000.00
Construction - Collins Ave	-	-	67,000.00	-	-
Construction - Compton Bridge	-	-	202,000.00	-	-
Construction - Franklin Bridge	-	-	170,000.00	-	-
Connecting Road-Walmart	-	-	83,000.00	-	-
Construction - Ward Street	-	-	-	200,000.00	0.00
Street striping	-	-	-	33,000.00	33,000.00
Sidewalks	-	-	-	15,000.00	15,000.00
Equipment purchases	106,676.00	-	-	-	-
General Operating Expense	13,743.32	-	-	-	-
TOTAL EXPENSES	194,898.49	1,228,000.00	1,373,000.00	554,000.00	354,000.00
PROJECTED ENDING BALANCE	\$ 1,211,337.58	\$ 752,810.00	\$ 753,335.00	\$ 1,056,335.00	\$ 1,256,335.00

GARBAGE COLLECTION / DISPOSAL FUND

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

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

Transfers to other funds The sum of \$39,740 (10% of the Business Office Budget) will be transferred to the General Fund to cover costs related to billing and contract administration, and \$10,000 to the IT Fund.

The current garbage rate will remain at \$16.75 per month.

GARBAGE COLLECTION/DISPOSAL FUND					
Account No. 210					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 159,496.60	\$ 70,700.00	75,840.00	\$ 90,120.00	\$ 90,120.00
Replacement Taxes	35,998.51	33,000.00	35,365.00	28,290.00	28,290.00
Interest	4,576.00	2,000.00	1,400.00	1,100.00	1,100.00
Yard Waste Stickers, Resale	2,275.60	2,500.00	5,000.00	4,500.00	4,500.00
Misc. Receipts	3,073.24	2,500.00	3,800.00	3,500.00	3,500.00
Monthly Fees	554,576.41	844,200.00	810,500.00	840,180.00	840,180.00
TOTAL REVENUES	600,499.76	884,200.00	856,065.00	877,570.00	877,570.00
ITEMS OF EXPENDITURE					
Part-time Salaries	8,362.50	9,455.00	12,000.00	10,665.00	10,655.00
FICA			920.00	820.00	820.00
Employee Insurance	309.83	350.00	300.00	350.00	350.00
Office Supplies	-	100.00	-	100.00	100.00
Advertising	-	1,000.00	-		
Publications / Printing	115.00	250.00	-	-	-
Telephone	861.74	360.00	435.00	360.00	360.00
Contracts - Garbage Collection	529,937.70	536,760.00	523,700.00	535,480.00	535,480.00
Recycling	10,570.00	176,400.00	169,900.00	175,980.00	175,980.00
Yard Waste-"No Sticker"	-	31,550.00	31,550.00	31,550.00	31,550.00
Contr. To WIRC-paint/elec recycling	-	-	-	7,500.00	7,500.00
Capital Outlay		4,000.00	-	-	-
Maint of Moveable Equip	14,382.04	7,500.00	9,000.00	11,000.00	11,000.00
Yard Waste Stickers, Purchase	2,100.00	2,500.00	5,000.00	6,000.00	6,000.00
Yard Waste Center Operations	3,796.62	1,100.00	4,000.00	4,000.00	4,000.00
Grinding	14,500.00	15,000.00	-	15,000.00	15,000.00
Disposal Fees-Yard waste	41,002.22	22,000.00	22,000.00	22,000.00	22,000.00
Bldg/Grnd/Fixed Equip Maint.	5,279.07		50.00	-	-
General Operating Expense	7,937.41	150.00	50.00	-	-
Ice Storm Clean-up			15,000.00	-	-
TOTAL EXPENSES	639,154.13	808,475.00	793,905.00	820,805.00	820,795.00
INTRA-FUND TRANSFERS OUT					
To IT Fund	-	10,000.00	10,000.00	10,000.00	10,000.00
To General Corp.	45,000.00	37,880.00	37,880.00	38,670.00	39,740.00
TOTAL TRANSFERS OUT	45,000.00	47,880.00	47,880.00	48,670.00	49,740.00
PROJECTED ENDING BALANCE	\$ 75,842.23	\$ 98,545.00	\$ 90,120.00	\$ 98,215.00	\$ 97,155.00

STREET DEPARTMENT

Street Fund revenues are principally generated from Telecommunications Tax and sale of fuel to outside vendors.

The Street Department is handicapped by two fundamental problems: 1) Street fund revenues are never adequate to cover the full operating cost of the department and 2) with the exception of the Telecommunications Tax, revenues typically do not increase significantly from year to year.

The city anticipates receiving a Safe Routes to School Grant of \$150,000, for which they will work with the School District to build new sidewalks.

In order to finance department operations, substantial transfers are required from the General Fund and the Motor Fuel Tax Fund each year. In addition, transfers are made from both the Water and Sewer Funds to offset a portion of the salaries and benefits of the Public Works' Director and a secretary.

STREET DEPARTMENT REVENUES					
Account No. 200					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Replacement Taxes	\$ 17,999.26	\$ 14,175.00	\$ 17,680.00	\$ 14,144.00	\$ 11,315.00
Telecommunications Taxes	328,218.41	295,000.00	375,000.00	350,000.00	350,000.00
State Highway Maint.	2,608.50	2,700.00	2,653.00	2,725.00	2,725.00
Sale of Materials	4,323.59	-	4,325.00	-	-
Safe Route to School Program	-	150,000.00	-	150,000.00	150,000.00
Sale of Fuel-outside vendors	497,810.39	454,000.00	560,000.00	550,000.00	550,000.00
Sale of Fuel-internal usage	135,708.49	135,000.00	151,800.00	150,000.00	150,000.00
Misc. Receipts	12,136.91	2,000.00	5,000.00	4,000.00	4,000.00
SUBTOTAL	998,805.55	1,052,875.00	1,116,458.00	1,220,869.00	1,218,040.00
INTRA-FUND TRANSFERS IN					
From General Corp.	351,769.68	507,620.00	331,262.00	423,011.00	435,990.00
TRANSFERS IN					
From MFT	347,406.69	363,665.00	363,665.00	361,400.00	365,000.00
From Water Revenue Funds	45,650.00	50,345.00	50,345.00	55,085.00	55,085.00
From Sewer Revenue Funds	45,650.00	50,345.00	50,345.00	55,085.00	55,085.00
TOTAL REVENUES	\$ 1,789,281.92	\$ 2,024,850.00	\$ 1,912,075.00	\$ 2,115,450.00	\$ 2,129,200.00

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.

Capital Outlay \$165,000 is allocated to purchase a new street sweeper.

STREET DEPARTMENT EXPENDITURES					
Account No. 200					
ITEMS OF EXPENDITURE	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
Salaries - Regular	\$ 442,810.88	\$ 511,190.00	\$ 473,300.00	\$ 497,650.00	\$ 497,650.00
Salaries - Overtime	23,815.01	23,000.00	23,000.00	23,690.00	23,690.00
Salaries - Part time	18,660.00	31,000.00	20,000.00	31,930.00	31,930.00
Life / Unemployment Ins.	6,421.86	4,050.00	3,500.00	3,080.00	3,080.00
Deferred Compensation	923.27	1,200.00	1,200.00	1,200.00	1,200.00
Safety Equip / Uniform Exp.	2,412.68	4,500.00	4,000.00	4,500.00	4,500.00
Travel /Training / Continuing Ed.	2,893.00	5,000.00	4,000.00	5,000.00	5,000.00
Drug and Alcohol Testing	1,015.00	750.00	900.00	750.00	900.00
Assoc. Dues and Memberships	1,371.34	1,000.00	1,400.00	900.00	1,500.00
Contractual Services	562.00	-	-	-	-
Engineering	2,465.65	3,000.00	2,000.00	3,000.00	3,000.00
Office Supplies	2,721.90	2,500.00	2,500.00	3,000.00	3,000.00
Office Equipment / Furnishings	4,607.94	6,500.00	1,000.00	2,000.00	2,500.00
Advertising	670.27	750.00	500.00	700.00	500.00
Publications / Printing	641.97	750.00	225.00	200.00	500.00
Postage	381.96	250.00	450.00	350.00	350.00
Telephone	5,390.71	6,000.00	4,200.00	6,000.00	6,000.00
Utilities	15,450.06	12,000.00	20,000.00	17,600.00	20,000.00
Computer Software / Support / Maint.	1,243.45	2,000.00	1,500.00	2,000.00	2,000.00
Professional Fees	5,134.00	2,000.00	1,300.00	2,000.00	2,000.00
Street Lighting	128,154.73	140,000.00	130,000.00	140,000.00	140,000.00
Weed and Mosquito Spraying	20,125.67	16,000.00	20,000.00	20,000.00	20,000.00
Special Projects	2,347.50	5,000.00	-	-	-
Vehicle Maintenance	22,467.72	25,000.00	22,000.00	25,000.00	25,000.00
Mtc. Radios / Vehicular Equipment	2,304.17	1,000.00	3,000.00	3,000.00	3,000.00
Gasoline / Fuel - Bulk Purchase	661,833.98	600,000.00	635,000.00	660,000.00	660,000.00
Gasoline / Fuel - Dept Use	46,468.67	50,000.00	51,500.00	55,000.00	55,000.00
Maintenance of Movable Equip.	38,872.79	30,000.00	40,000.00	30,000.00	30,000.00
Hand Tools / Small Equip	3,212.13	5,000.00	5,000.00	6,000.00	6,000.00
Street / Bridge Maintenance	27,631.01	65,000.00	60,000.00	65,000.00	65,000.00
Road Salt Supplies	18,762.72	-	-	-	-
Traffic Control Signage	4,645.82	7,000.00	1,000.00	6,000.00	6,000.00
Tree Planting, Care/Maint./ Forester	17,450.64	10,000.00	16,000.00	15,000.00	17,000.00
Chandler Park Exp	5,608.76	7,500.00	7,500.00	9,000.00	10,000.00
Bldg / Grnds / Fixed Equip. Maint.	22,105.70	18,000.00	23,000.00	18,000.00	23,000.00
Transfer to Health Trust	114,422.73	115,910.00	120,100.00	127,900.00	127,900.00
General Operating Expense	24,556.23	17,000.00	13,000.00	15,000.00	17,000.00
Safe Route to School Program	-	150,000.00	-	150,000.00	150,000.00
Capital Outlay	88,718.00	145,000.00	200,000.00	165,000.00	165,000.00
TOTAL EXPENSES	1,789,281.92	2,024,850.00	1,912,075.00	2,115,450.00	2,129,200.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

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 several years.

Engineering The designated funds are in anticipation of construction projects

Professional Fees - The city may incur consulting fees for the Lamoine Hotel Project and preparing plan documents for TIF 3.

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 also available for Main Street conferences, the CD Coordinator to attend the American Planning Association meeting and for Historic Preservation training.

Construction Costs The city will be white-topping the intersections at Washington/Lafayette and Washington/Randolph as well as resurfacing Washington Street, Randolph to Johnson.

DOWNTOWN TIF FUND

Account No. 305

	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
REVENUES					
PROJECTED BEGINNING BALANCE	\$ 204,641.95	\$ 234,405.00	\$ 250,370.00	\$ 331,305.00	\$ 331,305.00
TIF Property Tax Increment	202,355.42	200,000.00	271,700.00	230,000.00	230,000.00
Interest	9,208.06	2,500.00	2,500.00	2,500.00	2,500.00
West Central ILL Arts Center Repay	-	-	1,665.00	10,000.00	10,000.00
Misc Receipts	990.64	-	955.00	500.00	500.00
TOTAL REVENUES	212,554.12	202,500.00	276,820.00	243,000.00	243,000.00
ITEMS OF EXPENDITURE					
Part Time Salaries	8,997.15	-	-	-	10,000.00
Life/Unemployment Insurance	347.37	-	-	-	350.00
Professional Services Contract	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Engineering	37,722.84	40,000.00	5,000.00	5,000.00	5,000.00
Advertising / Marketing	1,703.75	3,500.00	3,050.00	2,500.00	2,500.00
Business Recruitment / Retention	673.66	2,500.00	2,300.00	1,000.00	1,500.00
Downtown Beautification	3,230.14	4,500.00	1,800.00	1,250.00	1,800.00
Telephone	5.07	-	10.00	-	-
Computer Software / Support / Maint	-	-	-	-	-
Professional Fees	1,300.00	40,000.00	25,000.00	35,000.00	35,000.00
Travel / Training / Continuing Ed.	2,100.29	3,500.00	6,450.00	4,500.00	6,450.00
Professional Dues	625.00	1,000.00	875.00	625.00	875.00
Construction Costs	54,717.20	225,000.00	1,400.00	155,000.00	158,555.00
Land Acquisition/Demo	-	60,000.00	-	15,000.00	15,000.00
Bldgs / Grnds / Fixed Equip. Maint.	14,855.85	15,000.00	10,000.00	5,000.00	10,000.00
General Operating Expense	550.00	-	-	-	-
Loan Disbursement - Arts Center	-	-	100,000.00	-	-
Surplus Tax Payments	-	-	-	-	-
TOTAL EXPENSES	156,828.32	425,000.00	185,885.00	254,875.00	277,030.00
INTRA-FUND TRANSFERS OUT					
To General Corp.	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
To TIF 3 -Adams St. Prof. Fees	-	-	-	25,000.00	25,000.00
To TIF 3- Adams St. Improvements	-	-	-	95,000.00	70,000.00
To TIF 3-Depot Improvements	-	-	-	-	25,000.00
To TIF 3 - Land Acquisition	-	-	-	15,000.00	15,000.00
To TIF 3- General Maint.	-	-	-	10,000.00	10,000.00
To TIF 3- Chandler Park Improvements	-	-	-	100,000.00	100,000.00
TOTAL TRANSFERS OUT	10,000.00	10,000.00	10,000.00	255,000.00	255,000.00
PROJECTED ENDING BALANCE	\$ 250,367.75	\$ 1,905.00	\$ 331,305.00	\$ 64,430.00	\$ 42,275.00

TIF FUND 3

The following budget figures pertain to the proposed establishment of TIF #3 in the general areas of West Jackson and West Adams Streets. This TIF is anticipated to be created around July, 2009. Given that the new TIF would not generate any revenue for a few years, all funds for activities would have to be transferred from the existing downtown TIF as amended. Illinois TIF law requires that any monies transferred be earmarked as line item expenditures.

TIF FUND 3					
Account No. 307					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	-
TIF Property Tax Increment	-	-	-		
Interest	-	-	-		
Misc Receipts	-	-	-		
TOTAL REVENUES	-	-	-	-	-
INTRA-FUND TRANSFERS IN	-	-	-		
From Dwnntn TIF- General Maint.	-	-	-	10,000.00	10,000.00
From Dwnntn TIF- Adams St. Prof. Fees	-	-	-	25,000.00	25,000.00
From Dwnntn TIF- Adams St. Improv.	-	-	-	95,000.00	70,000.00
From Dwnntn TIF-Depot Improvements	-	-	-	-	25,000.00
From Dwnntn TIF- Land Acquisition	-	-	-	15,000.00	15,000.00
From Dwnntn TIF- Chandler Park Improv	-	-	-	100,000.00	100,000.00
TOTAL TRANSFERS IN	-	-	-	245,000.00	245,000.00
ITEMS OF EXPENDITURE					
Professional Services Contract	-	-	-		
Engineering	-	-	-		
Advertising / Marketing	-	-	-		
Professional Fees	-	-	-	25,000.00	25,000.00
Construction Costs	-	-	-	100,000.00	100,000.00
Land Acquisition/Demo	-	-	-	15,000.00	15,000.00
Bldgs / Grnds / Fixed Equip. Maint.	-	-	-	10,000.00	10,000.00
General Operating Expense	-	-	-		
Adams Street Improvements	-	-	-	95,000.00	70,000.00
Depot Improvements	-	-	-	-	25,000.00
Surplus Tax Payments	-	-	-		
TOTAL EXPENSES	-	-	-	245,000.00	245,000.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	-

MDDC REVOLVING LOAN FUND

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

MDDC REVOLVING LOAN FUND					
Account No. 320					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 149,946.54	\$ 157,100.00	\$ 156,869.00	\$ 195,469.00	\$ 195,469.00
Interest on fund balance	5,078.00	\$5,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Interest on Loans	3,915.58	3,365.00	3,030.00	2,782.00	2,782.00
Loan Principal Repayments	57,928.49	35,630.00	32,570.00	32,260.00	32,260.00
TOTAL REVENUES	66,922.07	43,995.00	\$38,600.00	\$38,042.00	\$38,042.00
ITEMS OF EXPENDITURE					
Professional Fees	-	-	-	-	-
Loan Disbursements	60,000.00	200,000.00	-	-	-
TOTAL EXPENSES	60,000.00	200,000.00	-	-	-
PROJECTED ENDING BALANCE	\$156,868.61	\$1,095.00	\$195,469.00	\$233,511.00	\$233,511.00

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 loans are repaid to the City with interest, and the monies are loaned to other businesses.

CDAP REVOLVING LOAN FUND					
Account No. 325					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 275,052.86	\$ 306,120.00	\$ 318,407.00	\$ 342,827.00	\$ 342,827.00
Interest on Fund Balance	5,772.48	10,000.00	4,000.00	5,000.00	5,000.00
Interest on Loans	12,637.63	8,885.00	10,670.00	8,345.00	8,345.00
Loan Principal Repayments	74,943.77	53,250.00	59,750.00	40,465.00	40,465.00
TOTAL REVENUES	93,353.88	72,135.00	74,420.00	53,810.00	53,810.00
ITEMS OF EXPENDITURE					
Misc. Expenses	-	-			
Loan Disbursements	50,000.00	250,000.00	50,000.00	-	-
Professional Fees	-	500.00	-	-	-
TOTAL EXPENSES	50,000.00	250,500.00	50,000.00	-	-
PROJECTED ENDING BALANCE	\$318,406.74	\$ 127,755.00	\$ 342,827.00	\$ 396,637.00	\$ 396,637.00

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 nonresident 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 Visitor's 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.

This year the Hampton Inn will be opening, which we anticipate will increase hotel tax collections by \$50,000. The city committed to pay \$170,000 over four years as reimbursement for moving a gas main at the construction site. The city will withhold \$42,500 (which is the annual payment) from the hotel tax payments to the Convention and Visitor's Bureau annually to recoup this cost.

HOTEL / MOTEL TAX FUND					
Account No. 410					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 18,176.74	\$ 10,000.00	\$ 18,464.00	\$ 17,915.00	\$ 17,915.00
Hotel/Motel Bed Tax	189,430.03	190,000.00	200,000.00	250,000.00	250,000.00
Interest	897.00	700.00	450.00	500.00	500.00
TOTAL REVENUES	190,327.03	190,700.00	200,450.00	250,500.00	250,500.00
ITEMS OF EXPENDITURE					
MACVB Payments	159,040.11	160,000.00	170,000.00	177,500.00	177,500.00
MACCDDC Payments	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
TOTAL EXPENSES	179,040.11	180,000.00	190,000.00	197,500.00	197,500.00
INTRA FUND TRANSFERS OUT To General Corporate Fund	11,000.00	11,000.00	11,000.00	53,500.00	53,500.00
PROJECTED ENDING BALANCE	\$ 18,463.66	\$ 9,700.00	\$ 17,914.00	\$ 17,415.00	\$ 17,415.00

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 11.89%, which is an increase of 1.5% over the last year. Elected officials may elect to join IMRF. Monies in this fund are also used to cover the city's Social Security contributions, (currently 7.65%)for covered employees. The city levies property taxes to cover a portion of its IMRF/Social Security contributions; an additional 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.

In 2007, the city offered an Early Retirement Program, for which an additional liability (approx \$1,225,000) was incurred. The city borrowed funds to pay this expense at a lower interest rate than IMRF offered. This loan will be repaid by the General Fund (\$85,480), Water Fund (\$65,711) and the Sewer Fund (\$127,246) annually, with a final payment in 2012.

The city's IMRF rate has been on the rise for the past several years. Rates since 2004 are shown below.

2004 IMRF Rate:	4.68%	2007 IMRF Rate:	8.80%
2005 IMRF Rate:	8.07%	2008 IMRF Rate:	11.72%
2006 IMRF Rate:	9.05%	2009 IMRF Rate:	11.89%

Due to the economic downturn this past year, IMRF funds have suffered a significant loss. Rates are expected to increase significantly in 2010. The city has budgeted for a 35% increase in rates.

ILLINOIS MUNICIPAL RETIREMENT FUND					
Account No. 420					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 213,170.61	\$ 231,020.00	\$ 190,637.00	\$ 174,912.00	\$ 174,912.00
Property Taxes	234,818.87	273,200.00	271,355.00	296,325.00	296,325.00
Interest	6,743.07	7,500.00	3,500.00	4,000.00	4,000.00
Replacement Prop. Taxes	14,815.00	14,815.00	14,815.00	14,815.00	14,815.00
Misc	-	-	-	-	-
TOTAL REVENUES	256,376.94	295,515.00	289,670.00	315,140.00	315,140.00
TRANSFERS IN					
From Sewer Revenue Funds	38,885.00	-	-	-	-
From Water Revenue Funds	93,100.00	-	-	-	-
TOTAL REVENUES	388,361.94	295,515.00	289,670.00	315,140.00	315,140.00
ITEMS OF EXPENDITURE					
City's FICA	198,582.83	132,500.00	141,845.00	159,500.00	159,500.00
City's IMRF	212,312.05	163,855.00	163,550.00	191,975.00	191,975.00
TOTAL EXPENSES	410,894.88	296,355.00	305,395.00	351,475.00	351,475.00
PROJECTED ENDING BALANCE	\$ 190,637.67	\$ 230,180.00	\$ 174,912.00	\$ 138,577.00	\$ 138,577.00

INFORMATIONAL TECHNOLOGY FUND

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

Monies will be transferred from the general fund, water, sewer and garbage funds to sustain a workable balance.

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

Capital Outlay - \$6000 is budgeted for new servers and \$25,000 to upgrade the AS400 computer hardware in the Business Office and \$7,800 for payroll software.

INFORMATIONAL TECHNOLOGY FUND (IT)					
Account No. 460					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 218,650.00	\$ 218,650.00
INTRA-FUND TRANSFERS IN					
From Gen. Corp. Fund	200,000.00	50,000.00	85,000.00	50,000.00	50,000.00
From Garbage Fund	-	10,000.00	10,000.00	10,000.00	10,000.00
TRANSFERS IN					
From Water Fund	-	10,000.00	10,000.00	10,000.00	10,000.00
From Sewer Fund	-	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL REVENUES	200,000.00	80,000.00	115,000.00	80,000.00	80,000.00
ITEMS OF EXPENDITURE					
Salaries / Benefits	-	30,000.00	14,730.00	23,850.00	23,850.00
Computer Hardware	-	-	-	5,000.00	5,000.00
Computer Software	-	-	1,560.00	1,000.00	1,000.00
GIS - Low Flight Photos	-	-	-	12,500.00	12,500.00
General Operating Exp	-	-	60.00	5,500.00	5,500.00
Capital Outlay	-	50,000.00	80,000.00	39,000.00	39,000.00
TOTAL EXPENDITURES	-	80,000.00	96,350.00	86,850.00	86,850.00
PROJECTED ENDING BALANCE	\$ 200,000.00	\$ 200,000.00	\$ 218,650.00	\$ 211,800.00	\$ 211,800.00

WATER FUND

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

\$4,860,300 to the Water O & M Fund to meet Water Department operating expenses

\$200,645 to the Water Bond and Interest Fund to meet debt service obligations

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

\$125,000 to the depreciation fund for future equipment replacement costs

\$239,399 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), \$65,711 for the Water Department's share of an early retirement incentive bond payment

\$75,080 to the Insurance and Torte Judgements Fund to cover property and general liability expenses

\$55,085 to the Street Fund to defray part of the costs of the Public Works Directors' and secretary's salaries and benefits

A 20% rate increase for water services has been included in this budget

Outside city user fees have increased to \$20 per month in addition to their regular monthly billing.

The city will be receiving revenue bonds, \$1,250,000 for THM improvements, related to water treatment.

The city will also be receiving a CDAP Grant in the amount of \$350,000 for water system distribution improvements. The city's share will be \$150,000.

WATER FUND REVENUES**Account No. 500**

REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 732,265.94	\$ 265,675.00	\$ 336,685.00	\$ 2,524,430.00	\$ 2,524,430.00
Interest	43,499.85	30,000.00	19,000.00	100,000.00	100,000.00
Colchester Wtr Project Reimb	2,310.20	2,310.00	2,310.00	2,310.00	2,310.00
CDAP Water Grant-Wtr Main Constr	5,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Rev Bond Proceeds-Low Pres Mem	-	3,500,000.00	3,500,000.00	-	-
Rev Bond Proceeds -THM Improv	-	1,300,000.00	-	1,250,000.00	1,250,000.00
User Fee Collections	2,216,723.34	2,544,400.00	2,299,750.00	2,775,575.00	2,811,535.00
Outside City Fee Collections				40,380.00	40,380.00
Service Fees	52,444.99	5,000.00	10,500.00	5,000.00	5,000.00
Meter Maint/Repair Fees	61,935.19	71,000.00	71,000.00	73,130.00	84,000.00
Other Receipts	36,953.41	30,000.00	28,000.00	30,900.00	30,900.00
TOTAL REVENUES	2,418,866.98	7,832,710.00	6,280,560.00	4,627,295.00	4,674,125.00
TRANSFERS IN					
From Sewer Revenue Funds	40,000.00	42,000.00	42,000.00	42,000.00	42,000.00
TOTAL BUDGETED REVENUES	2,458,866.98	7,874,710.00	6,322,560.00	4,669,295.00	4,716,125.00
INTRA FUND TRANSFERS OUT					
To Water O & M	2,081,009.96	2,997,565.00	3,336,820.00	4,992,005.00	4,860,300.00
To Bond and Interest Fund	272,760.00	272,760.00	272,760.00	200,645.00	200,645.00
To Water Sick and Vacation	16,728.05	-	21,315.00	-	-
To Water Depreciation	-	54,100.00	54,100.00	125,000.00	125,000.00
TRANSFERS OUT					
To Gen. Corp.	252,385.00	301,758.80	293,992.25	299,920.00	305,110.00
To IT Fund	-	10,000.00	10,000.00	10,000.00	10,000.00
To IMRF	93,100.00	-	-	-	-
To Insur. and Torte Judgments	76,915.00	95,485.00	95,485.00	75,080.00	75,080.00
To Street Fund	45,650.00	50,345.00	50,345.00	55,085.00	55,085.00
To Sewer Revenue Funds	15,900.00	-	-	-	-
TOTAL TRANSFERS OUT	2,854,448.01	3,782,013.80	4,134,817.25	5,757,735.00	5,631,220.00
PROJECTED ENDING BALANCE	\$ 336,684.91	\$ 4,358,371.20	\$ 2,524,427.75	\$ 1,435,990.00	\$ 1,609,335.00

WATER FUND

Capital Outlay No capital purchases are budgeted this year.

Construction This year's capital improvement projects include:
Low Pressure Membrane System (\$1,150,000)
THM construction (\$800,000)
Construction of North East water mains (\$500,000)

WATER OPERATIONS AND MAINTENANCE FUND

Account No. 505

	FY 07-08 Actual	FY 08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY 09-10 BUDGET
INTRA FUND TRANSFERS IN					
From Water Revenue Funds	\$ 2,081,009.96	\$ 2,997,565.00	\$ 3,336,820.00	\$ 4,992,005.00	\$ 4,860,300.00
ITEMS OF EXPENDITURE					
Salaries - Regular	\$ 532,882.81	\$ 514,105.00	489,000.00	\$ 574,330.00	\$ 574,330.00
Salaries - Overtime	61,656.17	50,000.00	70,000.00	51,500.00	51,500.00
Salaries - Part time	5,077.50	11,625.00	8,500.00	11,975.00	11,975.00
IMRF	-	77,700.00	69,700.00	56,730.00	56,730.00
FICA	-	50,700.00	44,500.00	49,680.00	49,680.00
Life / Unemployment Ins.	7,627.95	5,200.00	4,000.00	4,200.00	4,200.00
Deferred Compensation	1,931.67	2,200.00	1,900.00	2,500.00	2,500.00
Safety Equip / Uniform Exp	4,091.26	4,000.00	4,400.00	4,120.00	4,000.00
Travel/Training / Continuing Ed	1,526.58	4,000.00	4,000.00	4,120.00	4,000.00
Drug and Alcohol Testing	735.00	750.00	1,500.00	775.00	1,000.00
Assoc. Dues and Memberships	669.33	1,500.00	1,500.00	1,545.00	1,600.00
Engineering-Incidental	105,975.64	775,000.00	310,000.00	25,750.00	25,750.00
Office Supplies	1,650.64	1,500.00	1,000.00	1,545.00	1,500.00
Office Equipment / Furnishings	2,181.80	2,000.00	2,050.00	2,060.00	2,000.00
Advertising	1,725.65	1,000.00	1,500.00	1,030.00	1,000.00
Publications / Printing	1,173.92	1,000.00	1,200.00	1,030.00	1,000.00
Postage	2,009.68	1,500.00	2,300.00	1,545.00	1,550.00
Telephone	5,604.74	7,000.00	4,650.00	7,210.00	6,000.00
Utilities	224,704.23	241,500.00	208,500.00	241,500.00	241,500.00
Computer Software / Support / Maint.	668.39	2,000.00	750.00	2,060.00	2,000.00
Professional Fees	5,037.98	7,000.00	23,000.00	54,180.00	58,880.00
Special Projects	2,347.50	-	-	-	-
Macomb Park District Support	73,443.91	85,000.00	90,000.00	105,000.00	90,000.00
GAC Contract	-	10,000.00	-	10,300.00	11,000.00
Meter Upgrade / Repair / Supply	98,361.07	130,000.00	80,000.00	130,000.00	130,000.00
Maint. of Licensed Vehicles	9,351.69	4,000.00	4,500.00	4,120.00	4,000.00
Maint. of Radios / Vehicular Equip.	308.68	1,000.00	600.00	1,030.00	1,000.00
Gasoline / Fuel	21,543.43	20,000.00	17,000.00	20,600.00	20,600.00
JULIE Expense	1,546.97	2,500.00	3,000.00	2,575.00	2,575.00
Maint. of Movable Equipment	9,511.96	10,000.00	3,000.00	10,300.00	11,000.00
Hand Tools-Small Equip	5,844.15	14,000.00	5,100.00	14,420.00	12,000.00
Chemicals	206,362.64	156,000.00	400,000.00	350,000.00	350,000.00
Lab Tests and Equipment	21,798.85	20,000.00	40,000.00	30,000.00	44,000.00
Sludge Disposal	22,606.51	27,000.00	27,000.00	27,810.00	27,810.00
Bldg / Grnds / Fixed Equip. Maint.	43,736.16	57,000.00	75,000.00	58,710.00	59,000.00
Transfer to Health Trust	140,012.29	144,785.00	147,500.00	149,000.00	149,000.00
Loan Payment 2008-A Bonds	-	-	269,370.00	271,370.00	271,370.00
Loan Payment (IEPA) 2009	-	-	-	41,000.00	41,000.00
Low Presssure Mem System-Constr/Eng	-	-	250,000.00	1,150,000.00	1,150,000.00
THM's Constr/Eng	-	-	110,000.00	800,000.00	800,000.00
Construction-Water Mains	287,019.66	285,000.00	400,000.00	590,000.00	500,000.00
Water Tower Painting	-	-	-	-	-
General Operating Expense	60,906.78	45,000.00	41,800.00	6,350.00	6,000.00
General Operating -Underground	-	75,000.00	32,000.00	77,250.00	77,250.00
Capital Outlay	109,376.77	150,000.00	87,000.00	42,785.00	-
TOTAL EXPENSES	2,081,009.96	2,997,565.00	3,336,820.00	4,992,005.00	4,860,300.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

WATER SICK AND VACATION PAY FUND

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

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

WATER SICK AND VACATION PAY FUND						
Account No. 510						
REVENUES		FY07-08	FY08-09	Re-estimated	FY 09-10	FY09-10
		Actual	Budget	08-09 Revenues	Dept Budget	BUDGET
					Requests	
PROJECTED BEGINNING BALANCE	\$	40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
INTRA FUND TRANSFER IN						
From Water Revenue Funds		16,728.05	-	21,312.00	-	-
TOTAL REVENUES		16,728.05	-	21,312.00	-	-
ITEMS OF EXPENDITURE						
Sick and Vacation Pay		16,728.05	-	21,312.00	-	-
PROJECTED ENDING BALANCE	\$	40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00

WATER DEPRECIATION FUND

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

WATER DEPRECIATION FUND						
Account No. 530						
REVENUES		FY07-08	FY08-09	Re-estimated	FY 09-10	FY09-10
		Actual	Budget	08-09 Rev/Exp	Dept Budget	BUDGET
					Requests	
PROJECTED BEGINNING BALANCE	\$	-	\$ -	\$ 54,100.00	\$ 104,330.00	\$ 104,330.00
INTRA FUND TRANSFER IN						
From Water Revenue Funds		-	54,100.00	54,100.00	125,000.00	125,000.00
TOTAL REVENUES		-	54,100.00	54,100.00	125,000.00	125,000.00
ITEMS OF EXPENDITURE						
Bldg/Grounds/Fixed Equip		-	-	3,870.00	-	-
PROJECTED ENDING BALANCE	\$	-	\$ 54,100.00	\$ 104,330.00	\$ 229,330.00	\$ 229,330.00

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, due 2024.

WATER BOND AND INTEREST FUND					
Account No. 520					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 253,817.48	\$ 265,735.00	\$ 250,350.00	\$ 250,478.00	\$ 250,478.00
INTRA FUND TRANSFERS IN					
From Water Surplus Funds	272,760.00	272,760.00	272,760.00	200,645.00	200,645.00
TOTAL REVENUES	272,760.00	272,760.00	272,760.00	200,645.00	200,645.00
ITEMS OF EXPENDITURE					
Trust Management Fees	485.00	500.00	500.00	500.00	500.00
Series 2004-A Bonds	144,686.25	141,075.00	141,075.00	137,093.00	137,093.00
IEPA - RO Loan	131,056.60	131,057.00	131,057.00	131,057.00	131,057.00
TOTAL EXPENSES	276,227.85	272,632.00	272,632.00	268,650.00	268,650.00
PROJECTED ENDING BALANCE	\$ 250,349.63	\$ 265,863.00	\$ 250,478.00	\$ 182,473.00	\$ 182,473.00

WATER BOND AND INTEREST RESERVE					
Account No. 525					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 312,333.92	\$ 336,335.00	\$ 319,315.00	\$ 321,840.00	\$ 321,840.00
REVENUES					
Interest	\$ 7,006.45	\$ 10,000.00	\$ 2,625.00	\$ 6,000.00	\$ 6,000.00
TOTAL REVENUES	7,006.45	10,000.00	2,625.00	6,000.00	6,000.00
ITEMS OF EXPENDITURE					
Bank Charges	25.00	-	100.00	100.00	100.00
TOTAL EXPENSES	25.00	-	100.00	100.00	100.00
PROJECTED ENDING BALANCE	\$ 319,315.37	\$ 346,335.00	\$ 321,840.00	\$ 327,740.00	\$ 327,740.00

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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 41,631.23	\$ 11,915.00	\$ 11,980.00	\$ 12,535.00	\$ 12,535.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds	196,020.00	196,800.00	196,020.00	193,620.00	193,620.00
ITEMS OF EXPENDITURE					
2004 B Series Bond Jetter	138,718.75 31,807.39	140,305.00 -	140,305.00 -	136,470.00 -	136,470.00 -
IEPA Loan-West Side Sewer Trust Mngmt Fees	54,656.48 485.00	54,660.00 500.00	54,660.00 500.00	54,660.00 500.00	54,660.00 500.00
TOTAL EXPENSES	225,667.62	195,465.00	195,465.00	191,630.00	191,630.00
PROJECTED ENDING BALANCE	\$ 11,983.61	\$ 13,250.00	\$ 12,535.00	\$ 14,525.00	\$ 14,525.00

SEWER BOND AND INTEREST-RESERVE					
Account No. 625					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 249,458.26	\$ 258,950.00	\$ 254,107.00	\$ 256,067.00	\$ 256,067.00
REVENUES					
Interest	\$ 4,674.37	\$ 8,000.00	\$ 2,060.00	\$ 5,000.00	\$ 5,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds	-	-	-	-	-
TOTAL REVENUES	4,674.37	8,000.00	2,060.00	5,000.00	5,000.00
ITEMS OF EXPENDITURE					
Bank Charges	25.00	-	100.00	100.00	100.00
TOTAL EXPENSES	25.00	-	100.00	100.00	100.00
PROJECTED ENDING BALANCE	\$ 254,107.63	\$ 266,950.00	\$ 256,067.00	\$ 260,967.00	\$ 260,967.00

SEWER FUND

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

\$1,286,595 to the Sewer O & M Fund to meet Department operating expenses

\$193,620 to the Sewer Bond and Interest Fund to meet debt service obligations

\$239,399 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), \$127,245 for the Sewer Department's share of an early retirement incentive bond payment

\$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

\$64,095 to the Insurance and Torte Judgments Fund to cover property and general liability expenses

\$55,085 to the Street Fund to defray part of the costs of the Public Works Director's and secretary's salaries and benefits

The Sewer Chlorination Fund was closed out and balance transferred to Sewer Revenues in FY 08-09.

A 10% increase for sewer collection fees has been implemented in this budget.

Outside city user fees have increased to \$20 per month in addition to a regular monthly billing.

SEWER FUND REVENUES

Account No. 600

REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 981,841.94	\$ 1,265,035.00	\$ 1,076,265.00	\$ 949,100.00	\$ 949,100.00
Replacement Tax-Swr Chlor	-	-	-	1,100.00	1,100.00
Interest	46,680.89	35,000.00	13,400.00	7,200.00	7,200.00
Lab Test Fees	5,220.00	4,000.00	5,500.00	5,500.00	5,500.00
Sewer User Fees	1,808,356.32	1,831,000.00	1,703,067.00	1,905,425.00	1,905,425.00
Service Fees	10,156.82	2,000.00	2,500.00	2,000.00	2,000.00
Other Receipts	34,384.15	28,000.00	15,000.00	15,000.00	15,000.00
SUBTOTAL	1,904,798.18	1,900,000.00	1,739,467.00	1,936,225.00	1,936,225.00
TRANSFERS IN					
From Water Revenue Funds	15,900.00	-	-	-	-
From Sewer Chlorination Fund	-	-	29,475.00	-	-
FROM RESERVE FUNDS	-	-	-	-	-
TOTAL REVENUES	1,920,698.18	1,900,000.00	1,768,942.00	1,936,225.00	1,936,225.00
INTRA-FUND TRANSFERS OUT					
To Sewer O & M	1,175,441.14	1,650,372.00	1,171,140.00	1,314,085.00	1,286,595.00
To Sewer Bond and Interest	196,020.00	196,800.00	196,020.00	193,620.00	193,620.00
To Sewer Sick and Vacation	21,553.14	-	8,615.00	-	-
TRANSFERS OUT					
To General Corp.	252,385.00	366,023.80	358,257.00	361,445.00	366,645.00
To IT Fund	-	10,000.00	10,000.00	10,000.00	10,000.00
To Water Revenue Funds	40,000.00	42,000.00	42,000.00	42,000.00	42,000.00
To Street Fund	45,650.00	50,345.00	50,345.00	55,085.00	55,085.00
To IMRF Fund	38,885.00	-	-	-	-
To Insur. and Torte Judge.	56,340.00	59,730.00	59,730.00	64,095.00	64,095.00
TOTAL TRANSFERS OUT	1,826,274.28	2,375,270.80	1,896,107.00	2,040,330.00	2,018,040.00
PROJECTED ENDING BALANCE	\$ 1,076,265.84	\$ 789,764.20	\$ 949,100.00	\$ 844,995.00	\$ 867,285.00

SEWER FUND

Professional Fees - State NPDES permits fees are \$17,500.

Lift Station Maintenance This line item tracks 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.

Buildings/Grounds/Fixed Equip. Maint. - Included in this budget is \$6,000 for a new roof on the maintenance building and \$5,000 for suction hoses.

Capital Outlay \$10,000 is allocated to purchase new sewer plant reduction gears.

Construction Projects The capital improvement plan includes sewer lining/point repairs (\$50,000) and sanitary lift station improvements (\$170,000).

SEWER O&M FUND EXPENDITURES

Account No. 605

	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Expenses	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
INTRA FUND TRANSFERS IN					
From Sewer Revenue Funds	\$ 1,175,441.14	\$ 1,650,372.00	\$ 1,171,140.00	\$ 1,314,085.00	\$ 1,286,595.00
ITEMS OF EXPENDITURE					
Salaries - Regular	209,649.52	\$ 244,140.00	255,000.00	\$ 297,880.00	\$ 297,880.00
Salaries - Overtime	6,782.20	14,000.00	9,755.00	14,420.00	10,000.00
Salaries - Part Time	-	7,750.00	4,000.00	7,985.00	5,000.00
IMRF	-	22,150.00	23,160.00	27,885.00	27,900.00
FICA	-	14,475.00	20,155.00	24,500.00	24,500.00
Life / Unemployment Ins.	3,249.16	1,925.00	1,925.00	2,400.00	2,400.00
Deferred Compensation	425.50	500.00	575.00	600.00	600.00
Travel / Training / Continuing Ed.	1,715.87	2,050.00	1,700.00	2,050.00	2,050.00
Safety Equip/Uniform Exp	1,145.44	2,000.00	2,700.00	2,000.00	2,000.00
Drug and Alcohol Testing	532.00	300.00	1,300.00	300.00	300.00
Assoc. Dues / Memberships	33.33	800.00	35.00	800.00	200.00
Engineering- Incidental	34,580.41	25,000.00	5,000.00	25,000.00	25,000.00
Office Supplies	448.52	500.00	900.00	500.00	500.00
Office Equip / Furnishings (N.C.)	1,893.87	1,000.00	-	1,000.00	1,000.00
Advertising	233.75	100.00	350.00	350.00	350.00
Publications / Printing	91.16	100.00	130.00	150.00	150.00
Postage	78.58	100.00	200.00	250.00	250.00
Telephone	5,808.84	6,500.00	5,700.00	6,500.00	6,500.00
Utilities	188,674.08	213,644.00	222,500.00	230,000.00	230,000.00
Computer Software / Support / Maint..	1,453.49	2,000.00	1,000.00	2,000.00	2,000.00
Professional Fees	20,306.25	18,500.00	21,500.00	18,500.00	21,500.00
Special Projects	-	-	-	-	-
Maintenance of Vehicles	10,151.88	4,000.00	6,000.00	4,000.00	6,000.00
Mtc. of Radio / Vehicular Equip.	834.53	500.00	1,000.00	500.00	500.00
Gasoline / Fuel	10,499.17	10,000.00	10,800.00	12,000.00	12,000.00
JULIE Expense	1,117.39	1,700.00	2,500.00	3,000.00	3,000.00
Mtc. of Movable Equipment	9,726.99	10,000.00	2,600.00	7,000.00	7,000.00
Hand Tools	3,076.85	2,000.00	1,800.00	2,000.00	2,000.00
Chemicals	24,184.60	25,000.00	25,000.00	30,000.00	32,000.00
Lab Tests / Equip.	2,503.95	5,000.00	4,300.00	5,000.00	5,000.00
Sludge Disposal	91,734.01	100,000.00	117,100.00	150,000.00	150,000.00
Bldg / Grnds / Fixed Equip. Maint.	72,319.76	70,000.00	36,350.00	50,000.00	61,000.00
Lift Station Maintenance	-	7,500.00	7,700.00	12,500.00	12,500.00
Transfer to Health Trust	44,301.66	61,138.00	75,350.00	85,015.00	85,015.00
General Operating Expense	39,555.89	20,500.00	20,000.00	20,500.00	20,500.00
Construction - Projects	273,230.84	365,000.00	127,000.00	257,500.00	220,000.00
Capital Outlay	115,101.65	390,500.00	156,055.00	10,000.00	10,000.00
TOTAL EXPENSES	1,175,441.14	1,650,372.00	1,171,140.00	1,314,085.00	1,286,595.00
PROJECTED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

SEWER SICK AND VACATION PAY FUND

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

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

SEWER SICK AND VACATION PAY					
Account No. 610					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds	21,553.14	-	8,612.00	-	-
TOTAL REVENUES	61,553.14	40,000.00	48,612.00	40,000.00	40,000.00
ITEMS OF EXPENDITURE					
Sick and Vacation Pay	21,553.14	-	8,612.00	-	-
PROJECTED ENDING BALANCE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00

SEWER DEPRECIATION FUND

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

SEWER DEPRECIATION					
Account No. 615					
REVENUES	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 157,636.54	\$ 167,635.00	\$ 163,543.00	\$ 165,023.00	\$ 165,023.00
Interest	\$ 5,931.89	\$ 6,000.00	\$ 1,480.00	\$ 2,750.00	\$ 2,750.00
INTRA FUND TRANSFERS IN From Sewer Revenue Funds	-	-	-	-	-
TOTAL REVENUES	5,931.89	6,000.00	1,480.00	2,750.00	2,750.00
ITEMS OF EXPENDITURE					
Bank Charges	25.00	-	-	-	-
PROJECTED ENDING BALANCE	\$ 163,543.43	\$ 173,635.00	\$ 165,023.00	\$ 167,773.00	\$ 167,773.00

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 09-10 from both programs is projected to be \$2,066,400. 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 Bridgeway, McDonough County Red Cross, and Go West Transit to provide the fixed route and demand response services under the name of the McDonough County Public Transportation Program (MCPT).

Management Costs 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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 230,662.88	\$ 215,363.00	\$ 296,431.00	\$ 306,431.00	\$ 306,431.00
Public Trans. Grants-Operations	1,217,399.25	1,335,030.00	1,600,000.00	1,700,000.00	1,700,000.00
Public Trans. Grants-Capital	5,935.71	1,576,500.00	1,604,200.00	366,400.00	366,400.00
Misc. Receipts	13,103.72	15,000.00	10,000.00	10,000.00	10,000.00
TOTAL REVENUES	1,236,438.68	2,926,530.00	3,214,200.00	2,076,400.00	2,076,400.00
ITEMS OF EXPENDITURE					
Bridgeway Comp Equip Lease	2,999.99	5,200.00	5,200.00	5,200.00	5,200.00
Route Match Comp Software Lease	9,300.00	18,600.00	20,600.00	20,600.00	20,600.00
Barrys Taxi Subsidy	343.00	-	-	-	-
Bridgeway Subsidy	3,507.00	-	-	-	-
Building / Lease/Rent Pymts	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Pymts to Demand Resp.Serv. Providers	340,267.87	603,830.00	480,000.00	500,000.00	500,000.00
Pymts to Fixed Route Serv. Providers	513,226.50	424,000.00	810,800.00	885,800.00	885,800.00
Central Dispatching Costs	148,078.49	145,000.00	145,000.00	150,000.00	150,000.00
Management Costs	118,754.18	130,000.00	130,000.00	130,000.00	130,000.00
Capital Outlay-Buildings	-	786,500.00	786,500.00	245,000.00	245,000.00
Capital Outlay-Equipment	30,293.85	790,000.00	817,700.00	121,400.00	121,400.00
Audit Expense	1,500.00	6,000.00	6,000.00	6,000.00	6,000.00
TOTAL EXPENSES	1,170,670.88	2,911,530.00	3,204,200.00	2,066,400.00	2,066,400.00
PROJECTED ENDING BALANCE	\$ 296,430.68	\$ 230,363.00	\$ 306,431.00	\$ 316,431.00	\$ 316,431.00

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

INSURANCE AND TORTE JUDGMENTS FUND					
Account No. 705					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 67,401.40	\$ 24,220.00	\$ 23,250.00	\$ 541.00	\$ 541.00
Property Taxes	324,163.74	294,300.00	292,371.00	329,182.00	329,182.00
Misc. Income	35,648.89	15,000.00	3,830.00	5,000.00	5,000.00
Interest	1,539.56	4,500.00	500.00	750.00	750.00
TOTAL EST. COLLECTIONS	361,352.19	313,800.00	296,701.00	334,932.00	334,932.00
TRANSFERS IN					
From Sewer Revenue Funds	56,340.00	59,730.00	59,730.00	64,095.00	64,095.00
From Water Revenue Funds	76,915.00	95,485.00	95,485.00	75,080.00	75,080.00
INTRA-FUND TRANSFER IN					
From General	45,000.00	140,000.00	295,000.00	117,000.00	117,000.00
TOTAL REVENUES	539,607.19	609,015.00	746,916.00	591,107.00	591,107.00
ITEMS OF EXPENDITURE					
Property/GL Insurance	264,339.80	270,000.00	288,000.00	286,250.00	286,250.00
Worker's Comp. Insurance	310,249.00	352,160.00	469,275.00	295,300.00	295,300.00
Claims, Judgments, Deductibles	9,169.85	10,000.00	12,350.00	10,000.00	10,000.00
TOTAL EXPENSES	583,758.65	632,160.00	769,625.00	591,550.00	591,550.00
PROJECTED ENDING BALANCE	\$ 23,249.94	\$ 1,075.00	\$ 541.00	\$ 98.00	\$ 98.00

COMMUNITY DEVELOPMENT FUND

Special community development projects are accounted for in this fund.

Brownfields Grant The Office of Building and Zoning administers this grant from the Illinois Environmental Protection Agency. The purpose of the Brownfield's Grant is to conduct environmental assessments on specific sites within the community and to promote site remediation. The city will have utilized approximately \$78,000 of a potential \$240,000 grant funding source with thirty percent local match requirement.

This year, the grant will be used for Phases I and II environmental studies of land on which MAEDCO will be constructing a parking lot. MAEDCO will re-imburse the local match required, by selling part of their building to Mass Transit.

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.

Monies were transferred to the Community Development fund at the end of FY 08-09 from the Residential and Rental Rehab loan funds. These funds had been established to enable lower income home owners to make such improvements as new roofing, siding, electrical and plumbing upgrades, etc to their homes. These programs have ceased to exist, and balances transferred to this fund as it relates to community improvements.

COMMUNITY DEVELOPMENT FUND					
Account No 710					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 62,233.13	\$ 72,420.00	\$ 71,770.00	\$ 160,885.00	\$ 160,885.00
Sale of Property	32,020.00	2,400.00	125,000.00	35,000.00	35,000.00
Brownfield Grant	-	30,000.00	0.00	37,000.00	37,000.00
MAEDCO Reimb-Brownfield Grant	-	-	-	-	7,400.00
Misc. Receipts	-	-	-	-	-
TOTAL REVENUES	32,020.00	32,400.00	125,000.00	72,000.00	79,400.00
TRANSFERS IN					
From Residential Rehab Loan Fund	-	-	43,215.00	-	-
From Rental Rehab Loan Fund	-	-	24,800.00	1,335.00	1,335.00
TOTAL TRANSFERS IN			68,015.00	1,335.00	1,335.00
ITEMS OF EXPENDITURE					
Professional Fees	488.00	500.00	7,800.00	5,000.00	5,000.00
Advertising	-	100.00	-	100.00	100.00
Brownfield Grant Disburse.	-	39,000.00	-	42,000.00	44,400.00
Land Acq / Demo	17,846.10	10,000.00	15,000.00	15,000.00	15,000.00
ROW-Walton Ave Extension	-	-	80,000.00	-	-
Engineering	4,149.81	-	1,100.00	5,000.00	5,000.00
TOTAL EXPENSES	22,483.91	49,600.00	103,900.00	67,100.00	69,500.00
PROJECTED ENDING BALANCE	\$ 71,769.22	\$ 55,220.00	\$ 160,885.00	\$ 167,120.00	\$ 172,120.00

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. The balance is currently being transferred to the Community Development Fund.

CDAP RENTAL REHABILITATION PROGRAM						
Account No. 727						
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET	
PROJECTED BEGINNING BALANCE	\$ 22,045.89	\$ 23,355.00	\$ 23,491.00	\$ 15.00	15.00	
Rental Rehab Grant	-	-	-	-	-	
Interest on Loans	131.00	70.00	72.00	34.00	34.00	
Loan Principal Repayments	1,314.20	1,250.00	1,252.00	1,290.00	1,290.00	
TOTAL REVENUES	1,445.20	1,320.00	1,324.00	1,324.00	1,324.00	
TRANSFERS OUT						
To Community Development Fund	-	-	24,800.00	1,335.00	1,335.00	
ITEMS OF EXPENDITURE						
Rental Rehabilitation Loans	-	-	-	-	-	
TOTAL EXPENSES	-	-	-	-	-	
PROJECTED ENDING BALANCE	\$ 23,491.09	\$ 24,675.00	\$ 15.00	\$ 4.00	4.00	

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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 989,441.76	\$ 879,867.00	\$ 872,725.00	\$ 437,380.00	\$ 437,380.00
Interest Income	40,247.62	20,000.00	11,500.00	12,500.00	12,500.00
MFT Allotments	562,368.47	571,550.00	535,000.00	525,500.00	525,500.00
Federal Funds	-	-	-	-	-
Misc Receipts	10,227.00	10,000.00	10,120.00	10,120.00	10,120.00
TOTAL REVENUES	612,843.09	601,550.00	556,620.00	548,120.00	548,120.00
ITEMS OF EXPENDITURE					
Utilities (Traffic Signals)	2,968.66	3,600.00	3,300.00	3,600.00	3,600.00
Mtc. of Bldgs, Grnds, Fixed Equip.	920.62	5,000.00	2,700.00	2,700.00	2,700.00
Salt	126,983.32	105,000.00	180,000.00	150,000.00	150,000.00
Signs	12,347.59	7,500.00	7,500.00	8,000.00	8,000.00
Concrete	13,477.43	17,500.00	17,500.00	17,500.00	30,000.00
Asphalt	49,958.60	50,000.00	120,000.00	65,000.00	100,000.00
ICC Railroad expenses	-	-	-	-	-
Engineering - Ward Street	59,299.05	15,000.00	142,000.00	-	-
Engineering - Comp/Frank Bridges	32,035.05	-	44,000.00	-	-
Engineering-Wigwam Hollow Bridge	37,666.50	20,000.00	60,000.00	55,100.00	55,100.00
Engineering-Collins Ave	19,954.59	100,000.00	8,000.00	-	-
Engineering - University Dr.	-	-	33,300.00	-	-
Construction - Ward Street	-	-	-	600,000.00	-
Construction - Collins Ave	-	-	10,000.00	-	-
Construction - Wigwam Bridge	-	-	-	-	-
Construction - Franklin St. Bridge	-	225,000.00	-	-	-
Constuction - Compton Pk. Bridge	-	191,500.00	-	-	-
Collins Ave - Overlay	-	100,000.00	-	-	-
TOTAL EXPENSES	355,611.41	840,100.00	628,300.00	901,900.00	349,400.00
TRANSFERS OUT					
To Street Dept. (Labor/Equip)	347,406.69	363,665.00	363,665.00	361,400.00	365,000.00
PROJECTED ENDING BALANCE	\$ 872,726.20	\$ 277,652.00	\$ 437,380.00	\$ (277,800.00)	\$ 271,100.00

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	FY 07-08 Actual	FY 08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY 09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 8,859,167.10	\$ 9,073,280.00	\$ 9,150,125.00	\$ 8,749,348.00	\$ 8,749,348.00
Interest / Dividends	330,247.50	250,000.00	218,000.00	200,000.00	200,000.00
Payroll Deduction	92,602.61	90,000.00	95,550.00	98,655.00	98,655.00
Employer Contribution (Replace Tax)			16,915.00	16,915.00	16,915.00
Profit (Loss) on Investments	474,412.00	200,000.00	(187,000.00)	(15,000.00)	(15,000.00)
TRANSFERS IN					
From General Corp	238,893.96	272,293.00	255,378.00	321,800.00	321,800.00
TOTAL REVENUES	713,305.96	472,293.00	85,293.00	323,715.00	323,715.00
ITEMS OF EXPENDITURE					
Trustee and Management Fees	26,088.63	65,000.00	36,650.00	26,000.00	26,000.00
Retired Firemen Pensions	687,128.13	705,000.00	670,020.00	677,815.00	677,815.00
Disability Payments	81,012.79	83,300.00	82,950.00	85,450.00	85,450.00
Claims and Refunds	-	-	-	-	-
Admin. Exp.-Audit/Actuary	50,968.35	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL EXPENSES	845,197.90	863,300.00	799,620.00	799,265.00	799,265.00
PROJECTED ENDING BALANCE	\$9,150,125.27	\$ 9,022,273.00	\$ 8,749,348.00	\$ 8,572,453.00	\$ 8,572,453.00

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 their 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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 RevExp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 9,962,393.74	\$ 9,802,850.00	\$ 10,060,659.00	\$ 9,942,565.00	\$ 9,942,565.00
Interest / Dividends	313,685.16	185,000.00	229,550.00	200,000.00	200,000.00
Payroll Deduction	128,449.27	130,000.00	146,930.00	151,710.00	151,710.00
Employer Contribution (Replace Tax)			8,458.00	8,458.00	8,458.00
Profit (Loss) on Investments	167,751.04	125,000.00	380.00	21,000.00	21,000.00
TRANSFERS IN					
From General Corp	278,411.05	309,676.00	301,218.00	339,080.00	339,080.00
TOTAL REVENUES	888,296.52	749,676.00	686,536.00	720,248.00	720,248.00
ITEMS OF EXPENDITURE					
Trustee/Management Fees	60,105.39	50,000.00	44,660.00	45,000.00	45,000.00
Retired Police Pensions	641,886.32	672,000.00	665,400.00	685,325.00	685,325.00
Widow's Pensions	20,746.68	20,750.00	49,755.00	74,920.00	74,920.00
Disability Payments	24,354.84	24,350.00	24,350.00	24,350.00	24,350.00
Claims and Refunds	30,618.58	10,000.00	5,300.00	10,000.00	10,000.00
Admin. Exp.-Audit/Actuary	12,319.54	14,000.00	15,165.00	15,000.00	15,000.00
TOTAL EXPENSES	790,031.35	791,100.00	804,630.00	854,595.00	854,595.00
PROJECTED ENDING BALANCE	#####	\$ 9,761,426.00	\$ 9,942,565.00	\$ 9,808,218.00	\$ 9,808,218.00

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 \$57,000.

1. About \$7,000 is held for the general care, maintenance and/or improvements of Chandler Park. These monies originated from the sale of right-of-way to IDOT for the highway improvement. These funds are unrestricted and may be used as the City Council directs.
2. Assets in the Gus Schaeffer/Chandler Park account totals \$12,241. These monies were inherited by the city with the stipulation that they be invested and the interest (currently \$8,350) 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, upkeep and / or maintenance of cemetery buildings and grounds.

GIFT FUNDS					
Account No. 760					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
BEGINNING BALANCE	\$ 55,412.77	\$ 56,750.00	\$ 56,397.00	\$ 57,042.00	\$ 57,042.00
Interest	1,385.37	2,000.00	840.00	900.00	900.00
Bequests	550.00	-	555.00	-	-
TOTAL REVENUES	1,935.37	2,000.00	1,395.00	900.00	900.00
ITEMS OF EXPENDITURE					
Bldgs Grounds and Fixed Equip	-	-	-	-	-
General Operating Expense	951.34	1,000.00	750.00	250.00	250.00
TOTAL EXPENSES	951.34	1,000.00	750.00	250.00	250.00
PROJECTED ENDING BALANCE	\$ 56,396.80	\$ 57,750.00	\$ 57,042.00	\$ 57,692.00	\$ 57,692.00

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	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Revenues	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 676,581.01	\$ 643,740.00	\$ 627,641.70	\$ 619,032.00	\$ 619,032.00
Cobra/Retiree Premiums	191,702.97	227,665.00	154,470.00	161,620.00	161,620.00
Employee Dependent Premiums	129,964.09	118,705.00	121,025.00	124,260.00	124,260.00
Refunded Claims	268,421.24	90,000.00	80,000.00	80,000.00	80,000.00
Life Ins Premiums	11,629.83	10,000.00	11,570.00	11,580.00	11,580.00
Macomb Township Premiums	39,408.60	36,200.00	36,930.00	39,875.00	39,875.00
Interest Income	29,629.78	33,600.00	9,930.00	12,000.00	12,000.00
Subtotal	670,756.51	516,170.00	413,925.00	429,335.00	429,335.00
TRANSFERS IN					
Office of the Mayor	9,763.82	9,560.00	9,750.00	10,530.00	10,530.00
Office of the City Clerk	19,735.13	19,310.00	19,700.00	21,300.00	21,300.00
City Council	28,708.94	13,830.00	11,400.00	11,800.00	11,800.00
Office of the City Administrator	7,490.03	16,150.00	16,150.00	17,425.00	17,425.00
Business Office	39,262.67	38,435.00	39,185.00	42,340.00	42,340.00
Police Department	285,154.10	308,810.00	319,900.00	347,515.00	347,515.00
Fire Department	229,221.31	225,850.00	230,350.00	248,800.00	248,800.00
Cemetery Department	13,225.95	12,950.00	13,200.00	14,250.00	14,250.00
Zoning	56,892.11	58,160.00	52,950.00	56,825.00	56,825.00
General Corp. Subtotal	689,454.06	703,055.00	712,585.00	770,785.00	770,785.00
FROM OTHER FUNDS					
Street Fund	114,422.73	115,910.00	120,100.00	127,900.00	127,900.00
Water Revenue Funds	140,012.29	144,785.00	147,500.00	149,000.00	149,000.00
Sewer Revenue Funds	44,301.66	61,138.00	75,350.00	85,015.00	85,015.00
Subtotal other funds	298,736.68	321,833.00	342,950.00	361,915.00	361,915.00
TOTAL REVENUES	1,658,947.25	1,541,058.00	1,469,460.00	1,562,035.00	1,562,035.00
ITEMS OF EXPENDITURE					
Payment of Claims	1,350,960.62	1,350,000.00	1,116,040.00	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	356,325.94	360,600.00	361,430.00	413,900.00	413,900.00
TOTAL EXPENSES	1,707,886.56	1,711,200.00	1,478,070.00	1,764,500.00	1,764,500.00
PROJECTED ENDING BALANCE	\$ 627,641.70	\$ 473,598.00	\$ 619,031.70	\$ 416,567.00	\$ 416,567.00

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 \$9,500 for three new cameras, \$1,000 for a lap top computer and \$1,500 for a desk top computer.

CABLE TV FUND					
Account No 805					
SOURCE OF FUNDS	FY07-08 Actual	FY08-09 Budget	Re-estimated 08-09 Rev/Exp	FY 09-10 Dept Budget Requests	FY09-10 BUDGET
PROJECTED BEGINNING BALANCE	\$ 28,062.96	\$ 28,960.00	\$ 37,669.00	\$ 48,344.00	\$ 48,344.00
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	423.08	430.00	375.00	440.00	400.00
Office Equip / Furnishings	233.98	2,000.00	2,220.00	11,500.00	12,400.00
Professional Fees	14,320.63	16,500.00	11,700.00	16,500.00	16,500.00
Computer Software / Support / Mtc.	203.50	-	30.00	50.00	50.00
Capital Equipment	-	-	-	-	-
General Operating Expense	212.35	1,500.00	0.00	750.00	750.00
TOTAL EXPENSES	15,393.54	20,430.00	14,325.00	29,240.00	30,100.00
PROJECTED ENDING BALANCE	\$ 37,669.42	\$ 33,530.00	\$ 48,344.00	\$ 44,104.00	\$ 43,244.00

