

Annual Budget



**Fiscal Year 2023-2024
City Of Macomb, Illinois**

**Michael Inman, Mayor
Renee Lotz, City Clerk
Ronald Ward, City Treasurer**

**Michael Wayland, First Ward Alderman
John Vigezzi, Second Ward Alderman
Don Wynn, Third Ward Alderman
Thomas Koch, Fourth Ward Alderman
Ashley Katz, Fifth Ward Alderman
Dennis Moon, Alderman at Large
Tammie Leigh Brown-Edwards, Alderman at Large**



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CITY ADMINISTRATOR LETTER

From: Scott Coker

Subject: 2023-2024 City of Macomb Budget

Date: March 20, 2023

Honorable Mayor and Aldermen,

As you will see as you read through this budget, there is a lot happening in the City and we have a lot planned for the next fiscal year. In this memo I will summarize the items we will be doing and you will see that the City is in a good financial position. I would like to thank all of our City employees for their continued hard work as we appear to be finally out of the pandemic. I would especially like to thank Melissa Worley for her hard work on the budget and many hours putting this document together. Thank you also to the Mayor, City Clerk, Department Heads and the Council Committees for their involvement and input into the budget development process.

This budget is the culmination of several meetings and many hard hours of work including: 12 departmental meetings, 9 Council Committee meetings, and discussion/review at 4 Council meetings.

The proposed budget has the following factors:

1. The general fund is projected to have an estimated cash balance of \$5,573,047 at the end of the FY23-24 fiscal year. This is close to the target of \$5 million for the cash reserve for the general fund and is about 40% of the expenses projected for the year. This is over the desired 25-30% cash reserve in the General Fund. Overall, the general fund budget is deficit spending of around \$2 million to approach the cash reserve target of \$5 million. This is mostly done through one-time spending which will be discussed later in this memo.
2. There is a summary sheet of the grants received in the budget packet which shows how aggressive the City staff have been in pursuing grants. There are over \$24 million in grants that are ongoing within the City. This large number is due to the hard work by the staff in applying and administering these grants.
3. The budget contains a 3% pay increase for all full-time employees which matches the percentage in the three collective bargaining agreements.
4. The Downtown Renovation Project is complete, and the square is very inviting. The landscaping was planted last fall and will really add a nice touch to the downtown in the coming year. Thank you to Alice Ohrtmann for working diligently on this and guiding the project the last few years.



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5. The Downtown TIF District expired at the end of December 2021 with the final tax payments coming in 2022 and the line item was closed at the end of calendar year 2022. Previously, the Downtown TIF helped to fund the City Marketing and Downtown Development Office. There is now a transfer planned from the Westside TIF to the Marketing and Downtown Development Office.
6. The East Side TIF has been implemented and will start to collect incremental taxes this year and the tax increment grows.
7. The Hotel/Motel tax is returning to pre-pandemic levels with revenues projected to be \$250,000 in FY 23-24. 78% of the tax goes to the Macomb Area Convention and Visitors Bureau (MACVB) for their programming.
8. The City has a self-funded employee health insurance system administered by Consociate and Dansig, with a reinsurance policy for claims over \$50,000 from Tokio Marine. The projected balance for the health fund is over \$1.71 million at the end of the year, which has grown steadily over the last few years. In the FY22-23 fiscal year, the City moved the Health Trust Fund to Midwest Invest with a Money market account and laddered CD's to maximize interest income.
9. The Police and Fire pensions will use \$2,206,813 of the City's budget for the coming year. The transition to combined Fire and Police state pensions is complete with reduced fees as expected.
The City's portion to the IMRF pension will be \$153,600.
10. Spring Lake Park will be operated under a new contract by Spring Lake Management. This private management started in 2015 and the current contract is scheduled to run through December 2027 and pays the contractor \$115,000/year to run the park. Under the new contract the operator is responsible for the electrical utilities in the park and will also operate Camp Chicagama. The park provides a valuable service to the Citizens by providing camping, trails, and recreation.

General Fund

The General Fund Revenue is projected to be \$12 million with expenditures of \$14 million for projected deficit spending of \$2 million, which gets the General Fund close to the desired cash reserve of \$5 million. There is approximately \$1.8 million in one time spending in the budget to get to the desired reserve amount.

1. The General Fund supports all City Hall functions, Police, Fire, Cemetery, and parts of Public Works.
2. General Fund and Special Purpose Funds (SS, IMRF, Police & Fire Pensions, Police and Fire Protection, and Liability Insurance) are related in that property tax revenues flow through the General Fund into the special purpose funds, and whatever is left over stays in the General Fund.
3. The following chart shows tax revenue for the City in millions of dollars. Most tax lines have been holding well and even increasing. The telecommunications tax has been trending down for several years while the number of landlines has decreased and the population based taxes have also declined such as MFT and MFT TRF.



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Revenue in Millions	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Sales Tax	\$2.762	\$2.703	\$2.692	\$2.862	\$2.951	\$3.451	\$3.525	\$3.450
Income Tax	\$1.425	\$2.036	\$2.089	\$2.332	\$2.467	\$2.700	\$2.514	\$2.500
Use Tax	\$0.526	\$0.558	\$0.636	\$0.742	\$0.962	\$0.714	\$0.580	\$0.565
Infrastructure Sales	\$1.763	\$1.664	\$1.653	\$1.651	\$1.553	\$2.015	\$2.186	\$2.000
PPRT	\$0.254	\$0.207	\$0.213	\$0.281	\$0.265	\$0.616	\$0.798	\$0.798
Video Gaming	\$ -	\$0.050	\$0.058	\$0.080	\$0.052	\$0.123	\$0.109	\$0.110
Tele Tax	\$0.295	\$0.266	\$0.251	\$0.236	\$0.216	\$0.184	\$0.164	\$0.140
MFT Allotments	\$ -	\$0.547	\$0.548	\$0.537	\$0.445	\$0.495	\$0.410	\$0.357
MFT TRF Additional	\$ -	\$ -	\$ -	\$0.241	\$0.319	\$0.361	\$0.309	\$0.263
Cannabis	\$ -	\$ -	\$ -	\$0.004	\$0.018	\$0.146	\$0.172	\$0.150
Property Tax	\$1.513	\$1.793	\$2.117	\$1.639	\$1.823	\$2.258	\$2.361	\$2.500
Court Fines	\$0.261	\$0.202	\$0.170	\$0.130	\$0.084	\$0.060	\$0.060	\$0.075
Total	\$8.798	\$10.026	\$10.428	\$10.734	\$11.155	\$13.124	\$13.187	\$12.908

4. The City Hall tuckpointing project is complete and the East entry replacement is scheduled for this Spring. Projects for this fiscal year include tuckpointing the City Hall West wall (\$35,000), tuckpointing the Depot (\$35,000), new chairs for the Caucus room (\$10,000), a new cloud based VOIP phone system for the City (\$50,000), a cloud-based email system (\$16,000) and cloud-based file storage for all City electronic files (\$10,000). We are moving to cloud-based systems to get away from managing and maintaining our own servers.

5. Other items funded out of the General Fund include panic buttons for City Hall (\$5,000), a salary survey (\$30,000), building a wall in the Business Office to enclose a space for a private office (\$15,000), Chandler Park master plan (\$50,000), and Multi-Use Path planning money (\$30,000).

6. The General Fund is the only source of funds to purchase equipment and vehicles for the Operations Division of Public Works. This budget includes: \$250,000 for a 2 ton truck with plow and salt spreader, \$300,000 for a salt storage building, and \$20,000 for HVAC updates for the Operations building.

7. It is recommended the Garbage fee be increased by 3.5% from \$21.70/month to \$22.50/month. Last calendar year, the City solicited bids for a new refuse contract and received two bids. Waste Management was the low bid, so a new contract with W-M was implemented on 11/1/2022 for five years. There is a 5% escalator in the Waste Management contract, so the City will have to raise garbage rates in future years to cover that.

8. Capital items for the Fire Department include \$75,000 for the concrete apron on the north side of the building, \$225,000 for a roof replacement, and \$75,000 for air handlers. These were planned last fiscal year, but design issues delayed the projects. There is also \$50,000 for living quarters updates and \$5,000 for a new ceiling in the bunk room. The Fire Department is in need of a new pumper truck, but delivery times are over two years out and all the department can do at this time is order the truck to get in the queue.

9. Transit has fully moved under the City with approximately 40 new employees now working for the City.



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Miranda Lambert has done a wonderful job with the transition and the Business Office did a great job onboarding all the employees. The budget shows MCPT is more fiscally viable with the paying of benefits and salaries to the employees than having the previous contracted services. Also, the administration at Transit has more control over the operation, the employees are happier and they are approaching full employment.

10. The Police Department uses revenues from the Police Protective fund to replace worn-out vehicles and equipment. For the coming year, \$124,000 is budgeted to replace two vehicles. Funded from the Police Department budget is \$75,000 for building air handlers and \$11,000 for the vehicle impound gate operator.

Water Fund

On March 1, 2021, the Council voted to follow the recommendation of the Water Facility Plan to move forward with a new water plant to replace the existing plant. The new plant would be solely a ground water plant which would have lower long term operating expenses and transition away from surface water from Spring Lake.

Capital expenses include \$20,000 for a 6" portable pump, \$25,000 for a valve turning machine, \$100,000 for RO filter membrane replacement, \$100,000 for carbon filter replacement, and \$50,000 for fire hydrant replacements. Several other plant repairs have been deferred due to the plan to transition to a new plant.

The following rate and debt service schedule was approved last fiscal year with the recommendation to continue with the same schedule this year.

Fiscal Year	Rate/100 c.f.	Min. Charge	Debt Service
22-23	\$5.54	\$5.75	\$10.00
23-24	\$5.79	\$5.75	\$10.75
24-25	\$6.04	\$5.75	\$11.50
25-26	\$6.29	\$5.75	\$12.25

Sewer Fund

Capital improvements for the Waste Water department include rehabilitation of the Spring Lake lift station #1 for \$110,000, Burgess lift station for \$300,000, U-drive SCADA for \$100,000, U-drive bypass pump for \$80,000, a replacement lift truck for \$80,000, South shed repairs for \$100,000, and Lamoine Village lift station for \$135,000.

Due to requirements by the IEPA, the Phase II plant improvements are scheduled to be started this fiscal year. The \$5,000,000 for the project is planned to be financed by a \$2,000,000 grant and an IEPA loan fund that will be paid by the debt service fee.

The following rates were scheduled last fiscal year and it is recommended to follow the same schedule this year.



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Fiscal Year	Rate/10 0 c.f.	Min. Charge	Debt Service
22-23	\$3.69	\$3.64	\$5.00
23-24	\$3.77	\$3.64	\$6.00
24-25	\$3.84	\$3.64	\$6.00
25-26	\$3.92	\$3.64	\$6.00

Summary

Overall, the City is in a good fiscal position. While we are deficit spending around \$2M, there is approximately \$1.8M in one time spending that will get the City to the desired reserve level of \$5M. The estimated cash reserve at the end of FY 23-24 is \$5.5 million which is over the recommended level of 25-30% of General fund expenses.

There continues to be long term budgetary concerns moving forward. The 2020 Census came in at 15,051 which is lower than hoped. Other non-traditional revenues have offset the shared revenue loss, but the population count is a concern. A special census is planned as soon as allowed by the Census Bureau.

The City will have to continue to be conservative with spending moving forward as expenses rise. There are options to raise revenues including:

1. Adopt a local tax on electrical and natural gas usage. This utility tax, which can be approved by a vote of the City Council, could raise as much as \$1 million per year in revenue. Adoption of this tax would allow the City government avoid wholesale staff reductions and plug the City's immediate shortfall. It is certainly an important part of the long-term picture, as costs will continue to rise faster than revenues. Even with the utility tax, there are likely to be minor, but repeated, staff reductions in the future that would likely occur by attrition, rather than active layoffs.
2. Implement a streaming tax. As there are fewer and fewer land lines, the State has allowed a streaming tax. This would tax the data transfer/streaming that is occurring more and more. It is unknown at this time how much revenue this tax would generate.

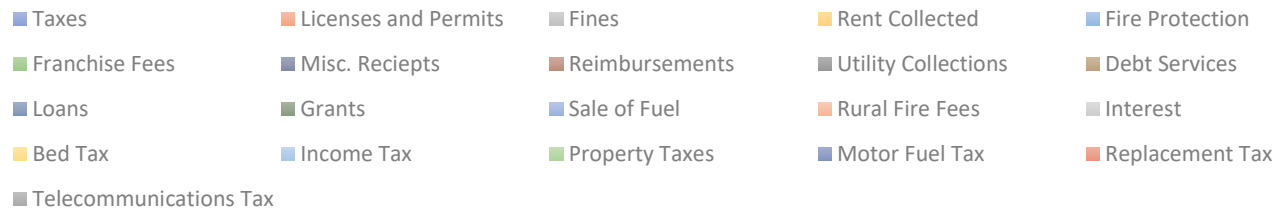
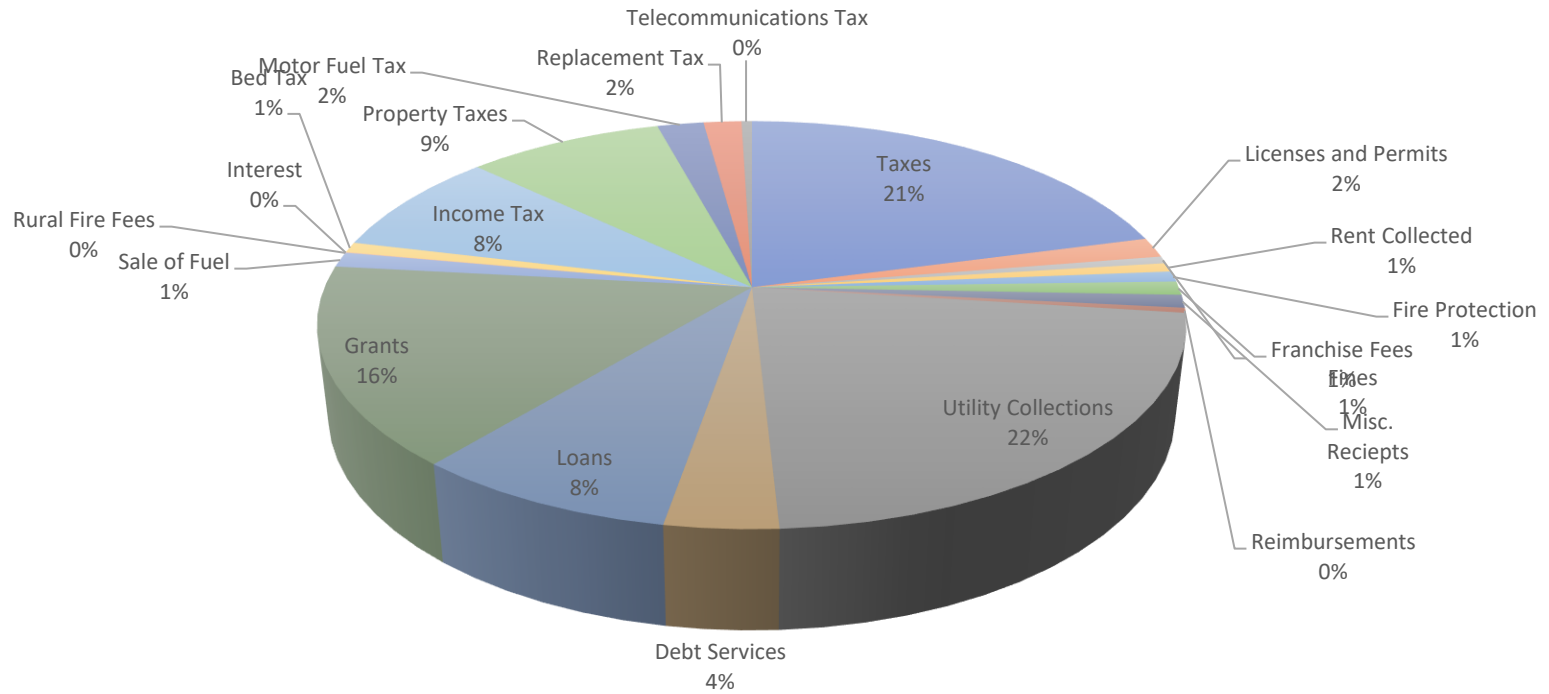
Respectfully submitted,

Scott Coker
City Administrator



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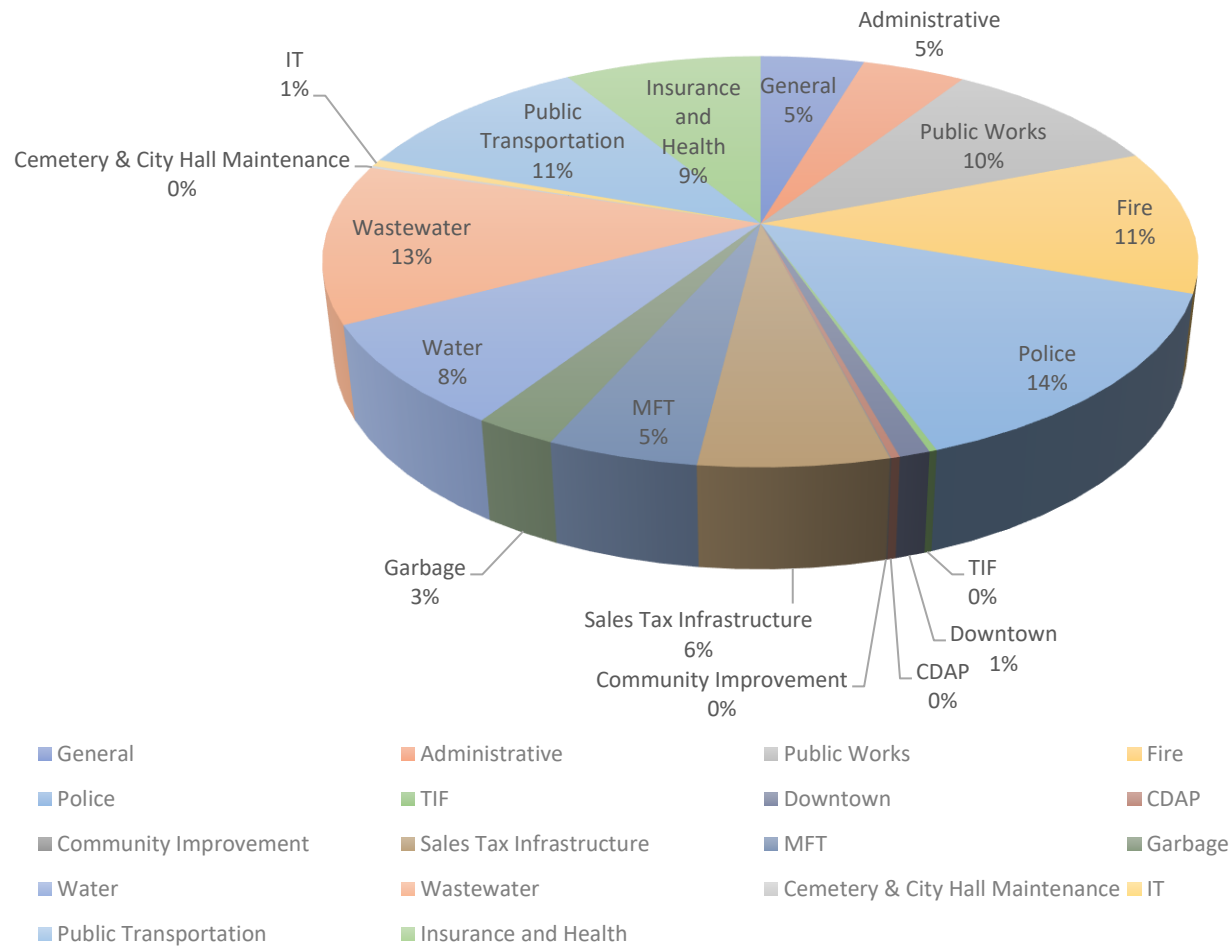
BUDGET REVENUE CHART





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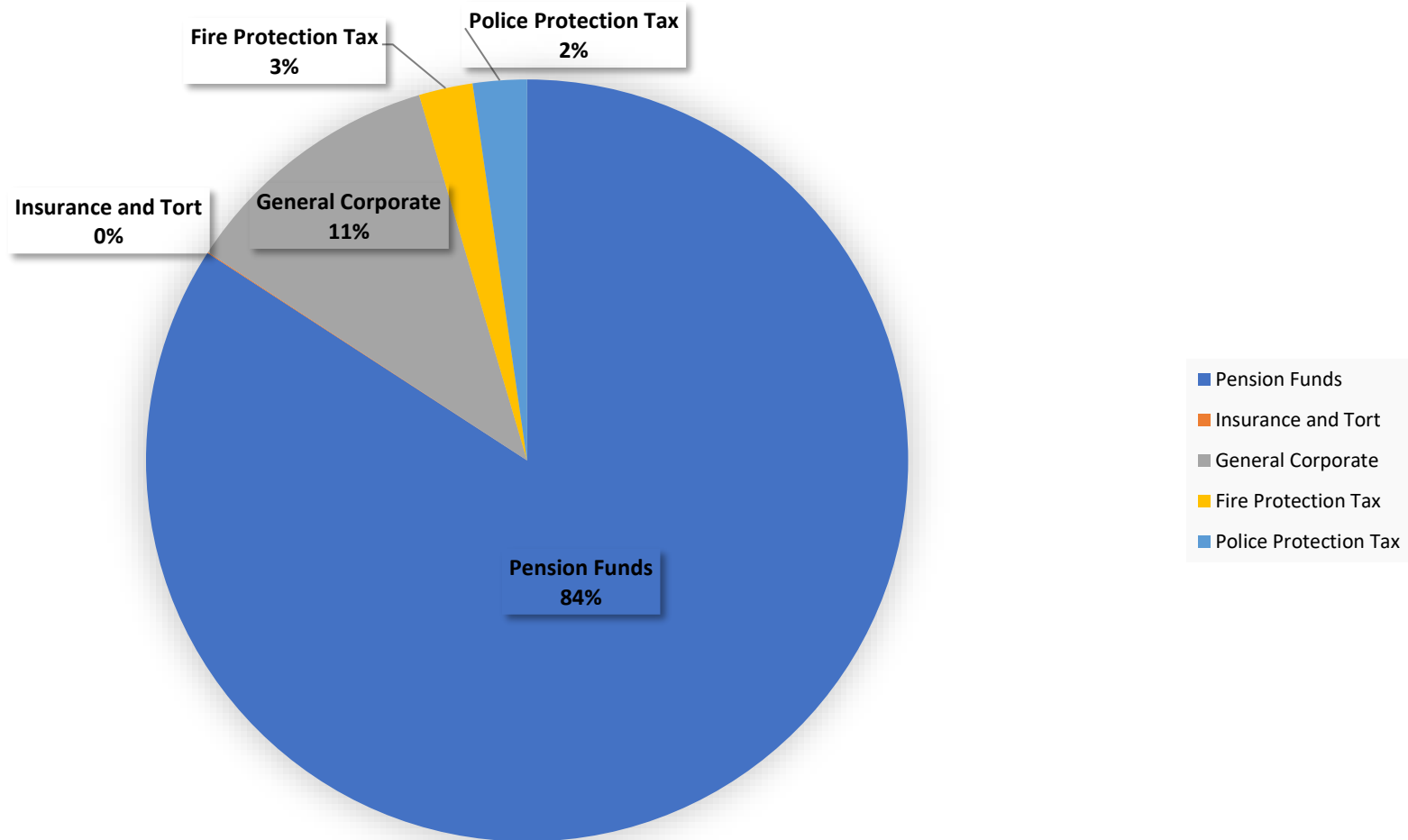
BUDGET EXPENDITURES CHART





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PROPERTY TAX DISTRIBUTION CHART





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CASH SUMMARY

Fund #	Fund	5/1/2020	5/1/2021	5/1/2022	Revenue 2023	Expenses 2023	5/1/2023	Revenue 2024	Expenses 2024	5/1/2024
100	General Corporate	5,132,013	6,718,781	8,340,598	13,197,235	13,626,890	8,002,148	12,050,604	14,395,145	5,573,047
110	Sales Tax Infrastructure	299,416	221,888	490,186	2,151,826	1,801,625	840,387	2,000,000	2,367,700	472,687
120	Downtown Revitalization	455,666	1,086,549	739,570	250,000	972,000	17,570	-	-	-
729	Special Project Fund	132,933	67,649	63,942	33,553	2,900	94,595	-	25,000	69,595
155	City Hall Maintenance Fund	29,038	19,832	4,907	75,000	26,400	53,507	17,000	70,000	507
210	Garbage Fund	25,783	9,549	65,894	1,178,953	1,200,000	44,847	1,300,000	1,300,000	44,847
220	Cemetery Maintenance Fund	59,427	62,512	33,382	5,210	-	38,592	6,500	2,000	43,092
240	Fire Protection Tax Fund	206,736	14,074	87,094	127,979	74,907	140,166	127,500	74,190	193,476
205	Police DUI Equipment Fund	21,719	19,083	31,354	6,057	5,000	32,411	6,000	10,000	28,411
215	Police Drug Asset Fund	88,121	56,903	39,074	62,000	30,000	71,074	22,000	40,000	53,074
225	Police Sex Offender Fund	7,692	8,692	8,362	800	5,300	3,862	1,000	2,000	2,862
230	Police Federal Drug Fund	-	-	200	200	-	400	-	-	400
235	Police Warrant Fund	6,786	5,587	7,967	5,000	5,000	7,967	4,500	6,300	6,167
245	Police Vehicle Fund	16,227	16,931	19,813	5,100	2,500	22,413	1,800	3,000	21,213
250	Police Protection Tax Fund	139,422	64,264	71,297	109,910	99,007	82,200	109,680	104,000	87,880
440	Police Forfeiture Fund	1,054	7,361	7,361	-	-	7,361	-	1,500	5,861
445	Police IL. ST.Pol.Seizure Fund	2,318	936	946	55,000	36,000	19,946	-	1,000	18,946
450	Police Electronic Citation Fund	10,514	11,164	11,662	410	7,500	4,572	500	2,000	3,072
305	Downtown TIF	55,770	73,236	109,743	192,832	306,579	-	CLOSED	-	-
307	West Side TIF	34,634	58,039	202,159	178,863	89,278	291,744	156,520	146,245	302,019
308	Downtown Renovation Program	37,825	30,282	39,490	105,000	141,000	3,490	-	-	3,490
309	Marketing & Downtown Dev.	9,983	15,656	7,206	93,500	96,200	4,506	120,000	123,491	1,015
810	Sculpting Downtown Macomb	1,255	4,255	4,254	-	-	4,254	10,000	10,000	4,254
320	Downtown Dev Loans	76,926	84,976	65,781	1,134	25,134	41,781	6,530	25,000	23,311
325	CDAP Rev Loans	318,022	458,449	288,924	95,686	95,490	289,120	11,570	105,000	195,690
410	Hotel/Motel Tax	23,403	20,246	33,577	250,130	248,900	34,807	250,000	248,000	36,807
420	IMRF/FICA Fund	202,348	396,794	328,482	16,419	259,200	85,701	16,815	50,469	52,047
460	IT Fund	51,463	47,687	74,912	100,000	87,502	87,410	125,000	211,477	933
500	Water Fund	576,225	890,782	1,602,745	4,377,700	4,267,503	1,712,942	4,519,151	4,937,899	1,294,194
535	Water Infrastructure Grant Fund	13,965	33,767	-	157,500	47,000	110,500	-	-	110,500
600	Wastewater Fund	499,256	398,264	1,008,294	2,465,899	2,328,818	1,145,375	6,461,097	5,533,265	2,073,207
615	Storm Sewer Fund	49,453	99,453	128,394	50,000	-	178,394	50,000	-	228,394
700	Public Transportation	771,421	67,448	1,177,396	3,152,872	3,152,052	1,178,216	4,170,114	4,156,694	1,191,636
705	Gen Liab/WC/Tort Ins	-	-	63,355	587,782	533,297	117,840	617,500	734,925	415
710	Community Improv Fund	145,017	126,000	100,163	23,977	4,275	119,865	1,500	15,800	105,565
726	Building Repair Fund	435,654	302,459	-	-	-	-	-	-	-
727	Housing Rehabilitation Grant	31,815	-	-	-	-	-	550,000	-	550,000
730	Motor Fuel Tax	607,245	769,319	2,016,257	1,208,876	1,128,588	2,096,545	625,724	2,232,600	489,669
760	Gift Fund	111,467	108,922	111,721	12,014	2,408	121,327	1,050	34,529	87,848
800	Health Trust Fund	1,648,903	1,938,226	2,244,475	2,174,791	2,479,900	1,939,366	2,417,649	2,611,000	1,746,015
805	PEG Fund	31,456	24,484	22,342	-	2,700	19,642	-	2,250	17,392



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BUDGET
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GENERAL CORP INCOME & EXPENSE

FUND	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
	PROJECTED BEGINNING BALANCE	6,718,780	8,340,023	8,340,023	8,002,148
	100 GENERAL CORP REVENUES	12,603,059	10,784,941	12,225,466	11,057,496
	TRANSFERS IN				
	FROM WATER REVENUE FUNDS	410,749	429,390	468,929	466,864
	FROM SEWER REVENUE FUNDS	375,749	394,390	426,429	409,364
	FROM GARBAGE FUND	63,077	66,411	66,411	66,411
	INTRA FUND TRANSFER IN				
	FROM OPERATIONS DIVISION	0		-	
	FROM DOWNTOWN TIF	10,000	10,000	10,000	-
	FROM MUNICIPAL RETIREMENT	200,000		-	50,469
	TOTAL TRANSFER IN	1,059,575	900,191	971,769	993,108
	TOTAL REVENUES	13,662,634	11,685,132	13,197,235	12,050,604
	ITEMS OF EXPENDITURES				
	140 OFFICE OF MAYOR	87,375	95,400	100,799	112,393
	125 OFFICE OF CITY CLERK	151,295	169,035	165,229	172,101
	110 CITY COUNCIL	26,636	32,620	25,540	32,560
	105 OFFICE OF CITY ADMINISTRATOR	181,805	191,483	199,067	212,825
	135 OFFICE OF CITY ATTORNEY	190,589	201,245	201,657	254,456
	115 BUSINESS OFFICE	695,424	664,110	764,392	659,461
	100 GENERAL	629,712	2,898,825	2,776,905	1,758,735
	145 POLICE DEPARTMENT	2,924,543	3,283,240	3,486,115	3,498,346
	130 FIRE DEPARTMENT	2,065,075	2,365,540	2,152,006	2,619,552
	120 CEMETERY	262,013	303,148	279,818	448,603
	150 COMMUNITY DEVELOPMENT OFFICE	447,600	499,410	447,837	568,623
	155 CITY TREASURER	8,261	10,025	8,351	10,650
	TOTAL EST. EXPENSES	7,670,328	10,714,081	10,607,716	10,348,305
	TRANSFERS OUT				
	TO FLEX BENEFITS FUND	3,000	3,035	-	-
	TO FIRE PENSION FUND	1,068,245	1,124,266	1,124,266	1,124,266
	TO FIRE PENSION FUND	45,521	56,400	56,400	56,300
	TO POLICE PENSION FUND	948,006	909,462	909,462	1,026,247
	INTRA-FUND TRANSFER OUT				
	TO GENERAL CORP SICK/VACATION FUND	250,000	200,000	53,610	200,000
	TO CITY HALL MAINT. FUND	175,000	75,000	75,000	17,000
	TO OPERATIONS DIV.	66,389	517,385	184,385	1,008,027
	TO MARKETING AND DOWNTOWN				25,000
	TO DOWNTOWN REVITALIZATION FUND	140,000	-		
	TO IMRF AND FICA FUND	275,000	375,000	-	
	TO IT FUND	80,000	80,000	80,000	110,000
	TO INSURANCE/ TORTE FUND	481,476	444,270	444,271	480,000
	TOTAL TRANSFERS OUT	3,532,637	3,784,818	2,927,394	4,046,840
	TOTAL EXPENDITURES	11,202,965	14,498,899	13,535,110	14,395,145
	PROJECTED ENDING BALANCE	8,340,023	5,526,256	8,002,148	5,657,607



BUDGET
2023-2024

GENERAL REVENUES

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 Community Development Department, legal services and the city's executive/legislative departments (Mayor, City Clerk, City Council, City Treasurer, City Administrator, City Attorney 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 \$2,624,313. The majority of the increase is due to the increased Tax Levy amount for the Fire and Police pensions. A portion of the property tax total is attributable to Enterprise Zone valuations, and as such, will be deposited into the City/County Enterprise Zone Fund. When originally enacted all property taxes in the Enterprise Zone were abated except the General Corporate levies of the City, Township and County. The monies generated from these levies are deposited into a special McDonough County fund for economic development purposes.

Replacement Taxes

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

Sales Tax

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

Income Tax

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

Use Tax

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

Rents Collected

The City receives rent from the following; \$3,600 from MAVCB for office space in the depot, \$3,600 from Bold Brew House, \$36,000 from Lifeguard Ambulance Services for rent of two City owned properties and \$129,500 from two cell phone companies for use of space on water towers for antennas and generators. The City receives \$7,500 from Illinois Valley Paving, \$10,800 from the Macomb City Township, and \$4,794 from Hood Farms for land leases.

Lifeguard Ambulance Service Reimbursements

February 1, 2018 the City and Lifeguard Ambulance Service (LAS) entered into an agreement for medical transportation employee leasing and administrative services. This revenue is reimbursement for fire fighters' time when assisting with ambulance services and administrative services provided.



BUDGET
2023-2024

GENERAL CORP REVENUES

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
REVENUES					
100-000-41000.000	PROPERTY TAX	2,225,762	2,361,028	2,361,028	2,624,313
100-000-41001.000	PERSONAL PROP REPLACEMENT TAX	475,944	140,000	192,000	192,000
100-000-41010.000	SALES TAX	3,516,830	3,000,000	3,450,000	3,450,000
100-000-41020.000	INCOME TAX	2,638,774	2,000,000	2,500,000	2,500,000
100-000-41023.000	AUTO USE TAX	6,837	5,000	6,800	6,800
100-000-41025.000	USE TAX	702,047	500,000	565,000	565,000
100-000-41026.000	CANNABIS USE TAX	28,074	20,000	24,000	20,000
100-000-41027.000	STATE OF IL VIDEO GAMING	121,641	125,000	110,000	110,000
100-000-41028.000	LOCAL CANNABIS TAX	140,859	155,000	148,000	130,000
100-000-41029.000	MUNICIPAL LOCAL VIDEO GAMING LICENSE		14,250	15,000	15,000
100-000-41100.000	INTEREST	9,884	5,000	1,500	
100-000-41100.202	INTEREST ON INVESTMENT	10,494			
100-000-41210.000	PARKING VIOLATIONS	3,180	2,000	2,768	2,768
100-000-41215.000	MOVING ORDINANCEVIOLATION	12,400	30,000	19,500	19,500
100-000-41220.000	COURT FINES	69,672	60,000	100,000	75,000
100-000-41300.000	LIQUOR LICENSES	109,406	100,000	110,000	100,000
100-000-41301.000	OTHER LICENSES	2,326	2,500	4,000	3,000
100-000-41310.000	BUILDING PERMITS AND FEES	57,819	45,000	67,000	60,000
100-000-41311.000	PLANNING & ZBOA FEES	1,200	500	2,200	2,200
100-000-41312.000	HISTORICAL PLAQUE APPL	75	75	75	75
100-000-41320.000	TOW-STORAGE-ADMIN FEES	64,630	45,000	95,000	75,000
100-000-41380.000	CERTIFIED COPIES	13,160	11,500	11,500	11,500
100-000-41390.000	RENTAL REGISTRATION	84,038	65,000	75,000	75,000
100-000-41400.000	IL-WIU FIRE PROTECTION	375,000	250,000	250,000	250,000
100-000-41430.000	CABLE TV FRANCHISE	120,015	160,000	245,000	181,000
100-000-41435.000	AMERENCIPS FRANCHISE FEE	142,895	142,890	142,890	142,890
100-000-41446.118	AMERICAN RESCUE PLAN ACT RELIEF DOLLARS	1,184,821	1,183,598	1,184,821	
100-000-41510.000	RENTS COLLECTED	210,907	186,000	210,000	210,000
100-000-41541.000	CEMETERY LOT AND OPENINGS	48,810	40,000	40,000	68,700
100-000-41544.000	SWIMMING POOL REVENUES	13,535	14,000	9,219	10,000
100-000-41546.000	LIFEGUARD AMBULANCE REIMB	80,037	60,000	60,000	60,000
100-000-41590.000	MISCELLANEOUS RECEIPTS	14,914	3,000	3,000	3,000
100-000-41602.000	FIRE DEPT - REIMBURSEMENT	2,570	100	15	100
100-000-41603.000	CITY CLERK DEPT REIMB	2,615	2,000	1,500	2,000
100-000-41604.000	MAYORS OFFICE REIMB	177		150	150
100-000-41605.000	POLICE DEPT REIMB	103,724	50,000	195,000	50,000
100-000-41606.000	ZONING DEPT REIMB	6,689	5,000	12,200	5,000
100-000-41607.000	BUSINESS OFFICE REIMB	1,266	1,500	10,600	37,500
100-000-41608.000	CITY ADMIN-REIMBURSEMENTS	32			
100-000-41610.000	CEMETERY REIMB			700	
TOTAL REVENUES		12,603,059	10,784,941	12,225,466	11,057,496



BUDGET
2023-2024

GENERAL EXPENDITURES

Salaries

The salaries included within the general corporate fund expenses are a portion of janitorial staff wages and our new part time wages for the City swimming pool \$70,000.

American Rescue Plan Act

Total ARPA revenues \$2,369,642 to be expended capital improvements \$1,494,642, Employee Bonus \$390,000, Residencial Façade \$350,000, local non profit grants \$50,000, small business competition \$25,000, and pocket parks \$60,000. Total ARPA expenditures carried over to new budget \$672,500.

Utilities

All utilities trending high. An agreement with an energy advisor has been completed to lower utility cost.

Professional Fees

There is \$30,000 budgeted for a job description and wage survey of the city. Also included is of half the cost of the Fire and Police Actuarial Valuation.

Pierce Street Storage

The roof at the Pierce Street storage facility needs repaired increasing budget by \$16,000.

Spring Lake Contract

The Spring Lake contract updated to have Spring Lake Management group to pay for all utilities excluding propane. The water fund will transfer 1/2 of the cost for the Spring Lake contract of \$57,500.

Depot Expenses

The Depot is in need of tuckpointing, increasing budget by \$50,000.

Special Census

Planning is underway in coordination with the county to complete a special census including \$300,000 in 23/24 budget.

Animal Control

The City pays the County for 1/2 of the cost of wages and benefits for County employees to provide this service.

Association Dues and Memberships

Association dues are paid to various organizations such as the Western Illinois Regional Council, the Illinois Municipal League, and the International Town and Gown Association.

Community Sponsorships

Sponsorships include Macomb Municipal Band, Macomb Balloon Rally, CEO program, and other community events.

IMRF and FICA

Illinois Municipal Retirement and FICA expenses are now reflected on individual department and funds.



BUDGET
2023-2024

GENERAL GOVERNMENT DEPT 100

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 100					
100-100-52000.000	SALARIES	32,007	39,870	39,870	
100-100-52000.200	PART-TIME SALARIES				108,750
100-100-52000.400	BONUS/HAZARD PAY		342,500	390,000	*
100-100-52020.000	IMRF			1,135	1,275
100-100-52040.000	FICA CITY SHARE			1,600	8,319
100-100-52100.000	EMPLOYEE INSURANCE	190	190	365	708
100-100-52200.000	EMPLOYER PENSION CONTR	25,373	25,373	25,373	25,373
100-100-52500.000	TRAVEL/TRAINING/CONT ED	400		670	
100-100-52550.000	ASSOC DUES/MEMBERSHIPS	14,937	16,500	15,000	15,000
100-100-52610.000	ANIMAL CONTROL	63,377	65,000	65,000	65,000
100-100-52830.000	POLICE/FIRE COMMISSION	34,301	35,000	35,000	35,000
100-100-52860.000	RESIDENTIAL FACADE			107,000	243,000 *
100-100-52870.000	UNION NEGOTIATIONS		5,000		5,000
100-100-53100.000	OFFICE SUPPLIES	584	700	1,300	1,000
100-100-53130.000	OFFICE EQUIP/FURN(NONCAP)		300	1,400	1,400
100-100-53140.000	ADVERTISING/MARKETING	235	250	250	250
100-100-53160.000	POSTAGE			300	300
100-100-53200.000	TELEPHONE	3,509	4,500	3,600	4,960
100-100-53250.000	TELEVISION SERVICES	9,800	13,000	13,000	13,000
100-100-53300.000	UTILITIES	35,835	35,000	40,400	40,400
100-100-53350.000	CIVIL DEFENSE BUDGET	10,437	16,500	15,000	16,500
100-100-53500.000	PROFESSIONAL FEES	24,922	25,000	70,000	55,000
100-100-54050.000	COMMUNITY SPONSORSHIPS	7,117	10,000	15,000	15,000
100-100-54700.000	MAEDCO PAYMENTS	50,000	50,000	50,000	50,000
100-100-54760.000	PIERCE ST STORAGE BLDG	4,873	4,000	5,000	20,000
100-100-54770.000	LOCAL NON-PROFIT GRANT			50,000	*
100-100-55020.000	CAPITAL IMPROVEMENTS		1,851,542	1,494,642	356,900 *
100-100-55050.000	EQUIP LOAN/LEASE PYMTS	7,342	10,500	6,000	10,000
100-100-55200.000	SWIMMING POOL EXPENSES	52,651	55,000	50,000	41,000
100-100-55202.000	SWIMMING POOL REPAIR/MTC	33,125	20,000	32,000	20,000
100-100-55204.000	SPRING LK MGMT. CONTRACT	70,000	70,000	85,000	115,000
100-100-55205.000	SPRINGLAKE UTILITIES	48,761	58,500	57,000	3,000
100-100-55208.000	UTILITIES CAMP CHICAGAMI	971	1,950	2,000	
100-100-55300.200	BLDG LEASE/RENT PAYMENTS	328	875		
100-100-55351.000	SM. BUS. COMPETITION EXP.				25,000 *
100-100-56200.000	GENERAL OPERATING EXP	13,495	21,775	36,000	25,000
100-100-57000.000	BLD/GRND/FIXED EQU.MAINT	36,493	35,000	30,000	35,000
100-100-57120.000	DEPOT EXPENSES	43,996	20,000	20,000	50,000
100-100-57122.000	CENSUS EXPENSES				300,000
100-100-57123.000	POCKET PARKS	1,250	60,000	13,000	47,600 *
100-100-58800.000	TOWNSHIP TAX REIMB.	3,403	5,000	5,000	5,000
TOTAL EXPENDITURES		629,712	2,898,825	2,776,905	1,758,735

*American Rescue Plan Act Expenditures



BUDGET
2023-2024

GEN SICK & VACATION FUND 260

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
	PROJECTED BEGINNING BALANCE	200,000	200,000	200,000	200,000
	REVENUES				
260-000-41570.100	INTRA FUND TRANSFER IN FROM GENERAL	206,935	200,000	53,610	200,000
	TOTAL REVENUES	206,935	200,000	53,610	200,000
	EXPENDITURES				
260-100-52000.000	SALARIES	209,980	200,000	52,000	200,000
260-100-52020.000	IMRF CITY SHARE			300	
260-100-52040.000	FICA CITY SHARE			1,000	
260-100-52100.000	EMPLOYEE INSURANCE	20		160	
260-100-52175.000	Deferred Comp	80		150	
	TOTAL EXPENDITURES	210,080	200,000	53,610	200,000
	PROJECTED ENDING BALANCE	196,855	200,000	200,000	200,000

This fund was established to dedicate cash reserves associated with the accrued benefit time, including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

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.



BUDGET
2023-2024

CITY ADMINISTRATOR DEPT 105

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 105					
100-105-52000.000	SALARIES	144,549	152,615	152,615	155,605
100-105-52000.100	OVERTIME		100		
100-105-52020.000	IMRF			3,100	5,119
100-105-52040.000	FICA CITY SHARE			4,150	11,904
100-105-52100.000	EMPLOYEE INSURANCE	483	320	342	342
100-105-52175.000	DEFERRED COMP	1,139	1,208	1,208	1,238
100-105-52500.000	TRAVEL/TRAINING/CONT ED	3,098	4,500	5,000	5,000
100-105-52550.000	ASSOC DUES/MEMBERSHIPS	263	320	450	450
100-105-53100.000	OFFICE SUPPLIES	534	600	600	600
100-105-53130.000	OFFICE EQUIP/FURN(NONCAP)	554	400	400	1,600
100-105-53140.000	ADVERTISING/MARKETING	24	50	50	50
100-105-53150.000	PUBLICATIONS/PRINTING	122	150	150	150
100-105-53160.000	POSTAGE	72	100	100	100
100-105-53200.000	TELEPHONE	1,280	1,500	1,500	1,085
100-105-53400.000	COMPUTER SUPPORT/MAINT	426	300	300	480
100-105-56200.000	GENERAL OPERATING EXP	359	200	200	200
100-105-58301.000	TRANSFER TO HEALTH TRUST	28,902	29,120	28,902	28,902
TOTAL EXPENDITURES		181,805	191,483	199,067	212,825

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. The City Administrator will also investigate and act upon complaints regarding City programs, services or activities. The City Administrator 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.



BUDGET
2023-2024

CITY COUNCIL DEPT 110

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 110					
100-110-52000.000	SALARIES	16,474	21,000	17,500	17,540
100-110-52020.000	IMRF			240	367
100-110-52040.000	FICA CITY SHARE			480	852
100-110-52100.000	EMPLOYEE INSURANCE	678	620	620	901
100-110-52500.000	TRAVEL/TRAINING/CONT ED	7,071	8,000	4,000	10,000
100-110-53200.000	TELEPHONE	1,864	2,400	2,200	2,200
100-110-56200.000	GENERAL OPERATING EXP	549	600	500	700
TOTAL EXPENDITURES		26,636	32,620	25,540	32,560

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

The City Council consists of five ward alderman and two alderman at large.



BUDGET
2023-2024

CITY TREASURER DEPT 155

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 155					
100-155-52000.000	SALARIES	7,500	7,500	7,500	7,500
100-155-52020.000	IMRF				247
100-155-52040.000	FICA CITY SHARE				574
100-155-52100.000	EMPLOYEE INSURANCE	67	60	67	179
100-155-52175.000	DEFERRED COMP	69	75	69	
100-155-52500.000	TRAVEL/TRAINING/CONT ED	310	1,800	310	1,800
100-155-53100.000	OFFICE SUPPLIES	75	300	75	300
100-155-53130.000	OFFICE EQUIP/FURN(NONCAP)		50		50
100-155-53200.000	TELEPHONE	240	240	330	
TOTAL EXPENDITURES		8,261	10,025	8,351	10,650

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



BUDGET
2023-2024

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BUDGET
2023-2024

BUSINESS OFFICE DEPT 115

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 115					
100-115-52000.000	SALARIES	393,162	402,070	442,000	360,198
100-115-52000.100	OVERTIME	14,977	100	200	
100-115-52020.000	IMRF			9,900	11,851
100-115-52040.000	FICA CITY SHARE			15,000	27,555
100-115-52100.000	EMPLOYEE INSURANCE	2,395	1,465	2,151	1,368
100-115-52175.000	DEFERRED COMP	2,865	2,500	2,900	2,112
100-115-52500.000	TRAVEL/TRAINING/CONT ED	670	11,000	11,000	15,000
100-115-52550.000	ASSOC DUES/MEMBERSHIPS	350	300	175	500
100-115-53100.000	OFFICE SUPPLIES	6,288	7,500	3,700	5,000
100-115-53130.000	OFFICE EQUIP/FURN(NONCAP)	1,263	3,500	1,000	3,500
100-115-53140.000	ADVERTISING/MARKETING	474	525	474	
100-115-53150.000	PUBLICATIONS/PRINTING	14,196	11,000	4,000	8,000
100-115-53160.000	POSTAGE	25,960	24,000	28,000	30,000
100-115-53200.000	TELEPHONE	3,268	4,000	4,000	3,685
100-115-53400.000	COMPUTER SUPPORT/MAINT	1,329	3,000	400	3,000
100-115-53500.000	PROFESSIONAL FEES	42,224	45,000	90,000	60,000
100-115-55000.000	CAPITAL EQUIPMENT	71,231			
100-115-56200.000	GENERAL OPERATING EXP	1,279	300	150	300
100-115-58301.000	TRANSFER TO HEALTH TRUST	113,493	147,850	149,342	127,392
TOTAL EXPENDITURES		695,424	664,110	764,392	659,461

The Business Office assumes responsibility for finance and human resources for example: utility billing, accounts receivable and payable, risk management, investments, loans and bonds, employee benefit plan, payroll, deferred compensation, pension payroll and personnel records.

The Business Office is staffed by 6 full time employees.

Professional Fees is our auditing services and GASB implementations.



BUDGET
2023-2024

CEMETERY

This account includes expenses incurred in the operations and maintenance of the Oakwood and Old Macomb Cemeteries. Cemetery operations also maintains all City landscaping.

The Cemetery is staffed with two full time employees and 5,000 hours of part time help.

Computer Support/Maint has budgeted for a software specific to cemetery functions.

Professional Fees has \$50,000 allocated for a Chandler Park Master Plan.

Capital Equipment has a Ford 250 Truck ordered for \$41,000.

Capital Improvement has \$9,500 estimated for the Mausoleum roof repairs.

Park Improvements, Park Misc., and Park Electrical have been moved to the Cemetery and Grounds from the closed TIF budget. Cemetery maintains all landscaping for all City parks.

Park Improvements line items is budgeted for repairs to monument lights (\$2,500), Chandler Park portable toilets (\$10,000), and collaboration bike path project (\$30,000).



BUDGET
2023-2024

CEMETERY DEPT 120

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 120 - CEMETERY AND GROUNDS					
100-120-52000.000	SALARIES	103,302	94,829	100,000	107,092
100-120-52000.100	OVERTIME	10,028	7,000	12,000	7,000
100-120-52000.200	PART-TIME SALARIES	62,790	51,949	63,000	70,000
100-120-52020.000	IMRF			2,000	3,523
100-120-52040.000	FICA CITY SHARE			3,600	12,691
100-120-52100.000	EMPLOYEE INSURANCE	1,074	1,134	1,160	906
100-120-52175.000	DEFERRED COMP	904	900	660	673
100-120-52430.000	SAFETY EQUIPMENT/UNIFORM	976	2,100	2,100	3,000
100-120-52500.000	TRAVEL/TRAINING/CONT ED		250	250	1,250
100-120-52525.000	DRUG AND ALCOHOL TESTS	83	85	80	170
100-120-52550.000	ASSOC DUES/MEMBERSHIPS	40	100	40	100
100-120-53100.000	OFFICE SUPPLIES	596	400	400	500
100-120-53130.000	OFFICE EQUIP/FURN(NONCAP)		200		750
100-120-53140.000	ADVERTISING/MARKETING	183	200	100	200
100-120-53150.000	PUBLICATIONS/PRINTING	195	200	200	200
100-120-53200.000	TELEPHONE	2,265	2,500	3,000	470
100-120-53300.000	UTILITIES	4,194	4,550	4,800	4,800
100-120-53400.000	COMPUTER SUPPORT/MAINT	48	200	100	3,200
100-120-53500.000	PROFESSIONAL FEES	1,271	150		50,150
100-120-55000.000	CAPITAL EQUIPMENT	18,250	63,500	27,000	41,000
100-120-55020.000	CAPITAL IMPROVEMENTS				9,500
100-120-55610.000	PARK IMPROVEMENTS				42,500
100-120-55620.000	PARK MISC				4,500
100-120-55630.000	PARK ELECTRICAL				8,000
100-120-56000.000	MAINT OF LICENSED VEHICLE	3,565	4,000	4,000	5,500
100-120-56021.000	GAS/FUEL	8,178	9,000	12,000	14,100
100-120-56025.000	MAINT OF MOVABLE EQUIP	4,805	5,500	5,500	14,000
100-120-56050.000	HAND TOOLS - SMALL EQUIP	2,793	4,500	3,000	4,500
100-120-56200.000	GENERAL OPERATING EXP	1,588	2,500	2,500	2,500
100-120-57000.000	BLD/GRND/FIXED EQU.MAINT	6,934	13,000	9,500	13,000
100-120-58301.000	TRANSFER TO HEALTH TRUST	27,951	34,401	22,828	22,828
TOTAL EXPENDITURES		262,013	303,148	279,818	448,603



BUDGET
2023-2024

CEMETERY MAINTENANCE DEPT 220

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		62,927	32,342	35,842	41,052
REVENUES					
220-000-41575.000	CEMETERY MAINT FEES	4,200	5,000	4,600	6,000
220-000-41580.101	STONE SETTING FEE	2,040	500	610	500
TOTAL REVENUES		6,240	5,500	5,210	6,500
EXPENDITURES					
220-100-55260.000	STONE REFURBISHMENT	1,000	2,000		2,000
220-100-56200.000	GENERAL OPERATING EXP	34,370			
TOTAL EXPENDITURES		35,370	2,000		2,000
PROJECTED ENDING BALANCE		33,797	35,842	41,052	45,552

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

In FY 11-12, a stone setting fee was established and is currently \$40.00. This is used to fund the leveling of stones.



BUDGET
2023-2024

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BUDGET
2023-2024

CITY CLERK DEPT 125

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 125					
100-125-52000.000	SALARIES	81,006	87,740	85,000	81,418
100-125-52000.100	OVERTIME	546	1,100	1,000	1,100
100-125-52020.000	IMRF			885	2,679
100-125-52040.000	FICA CITY SHARE			2,000	6,229
100-125-52100.000	EMPLOYEE INSURANCE	456	325	456	456
100-125-52175.000	DEFERRED COMP	828	880	880	451
100-125-52500.000	TRAVEL/TRAINING/CONT ED	1,032	1,500	1,500	3,000
100-125-52550.000	ASSOC DUES/MEMBERSHIPS	460	500	500	800
100-125-53100.000	OFFICE SUPPLIES	2,740	1,500	1,500	1,500
100-125-53130.000	OFFICE EQUIP/FURN(NONCAP)	(11)	1,000	1,000	1,000
100-125-53140.000	ADVERTISING/MARKETING		150	150	150
100-125-53150.000	PUBLICATIONS/PRINTING	5,834	8,000	7,000	7,000
100-125-53160.000	POSTAGE	312	600	600	800
100-125-53200.000	TELEPHONE	1,996	2,400	2,200	1,027
100-125-53400.000	COMPUTER SUPPORT/MAINT	6	1,000	1,000	3,000
100-125-53500.000	PROFESSIONAL FEES	9,630	15,500	15,000	15,000
100-125-56200.000	GENERAL OPERATING EXP	69	100	100	100
100-125-58301.000	TRANSFER TO HEALTH TRUST	46,391	46,740	44,458	46,391
TOTAL EXPENDITURES		151,295	169,035	165,229	172,101

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 Freedom of Information Act Officer. The City Clerk's office is staffed by the City Clerk and one full time Deputy Clerk.

Computer Support/Maint

An additional \$2,000 has been added to the computer support line to update FOIA and Cemetery software.



BUDGET
2023-2024

CITY ATTORNEY DEPT 135

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 135					
100-135-52000.000	SALARIES	170,831	175,940	170,831	183,337
100-135-52000.100	OVERTIME		100		100
100-135-52020.000	IMRF			3,000	6,032
100-135-52040.000	FICA CITY SHARE			5,000	14,025
100-135-52100.000	EMPLOYEE INSURANCE	636	420	420	456
100-135-52175.000	DEFERRED COMP	1,199	1,235	1,292	1,265
100-135-52500.000	TRAVEL/TRAINING/CONT ED	2,688	3,000	2,500	3,000
100-135-52550.000	ASSOC DUES/MEMBERSHIPS	950	1,200	1,000	1,200
100-135-53100.000	OFFICE SUPPLIES	458	500	500	500
100-135-53130.000	OFFICE EQUIP/FURN(NONCAP)	58	1,500	500	4,000
100-135-53150.000	PUBLICATIONS/PRINTING	58	600	200	400
100-135-53160.000	POSTAGE	276	500	750	750
100-135-53200.000	TELEPHONE	1,280	1,400	1,500	1,527
100-135-53400.000	COMPUTER SUPPORT/MAINT	612	2,500	2,000	2,500
100-135-53500.000	PROFESSIONAL FEES	29	750	750	750
100-135-56200.000	GENERAL OPERATING EXP	100	100		
100-135-58301.000	TRANSFER TO HEALTH TRUST	11,414	11,500	11,414	34,614
TOTAL EXPENDITURES		190,589	201,245	201,657	254,456

OFFICE OF THE CITY ATTORNEY

The City Attorney is the legal advisor to the Mayor, City Council, City Committees and Commissions, and department heads for the City of Macomb. The City Attorney provides advice and direction concerning the operation of municipal government, ensures adherence to the requirements of the Open Meetings Act, provides assistance with responses for records under the Freedom of Information Act, and reviews and prepares resolutions, ordinances, and contracts. Additionally, the office is responsible for the prosecution all City ordinance violations; defending the City against lawsuits; processing and collecting parking tickets; and preparation and collection on all liens for debts owed to the City.

The office is staffed by one full-time City Attorney and one full-time Legal Assistant.



BUDGET
2023-2024

FIRE DEPT SUMMARY

The Macomb Fire Department handles fire suppression, emergency medical services, hazmat, and technical rescue within the city and provides mutual aid throughout the county. The department also handles fire prevention and fire code enforcement in the city. The department is currently staffed by 19 full-time, uniformed personnel and one full-time secretary.

Fire Prevention and Ed. – This line item helps maintain our stock of fire prevention supplies including hats, badges, coloring books and fire education materials used during fire prevention talks.

Computer Support/Maint. – This line item has an increase to cover the annual cost of a Record Management Software which includes the ability to develop Pre-Plans, Conduct Inspections, track hydrant maintenance, track asset inventory and maintenance, recording fire reports, and track our annual training.

Professional Fees – This line item covers the required Hazardous Material Response Annual Physicals.

Region 9 Tech Rescue Team – This covers the cost of maintenance for the equipment used for the Technical Rescue Team.

Hazardous Materials Response. – This line item is to cover the maintenance of our Hazardous Materials Response Team inventory.

Maintenance of Licensed Vehicles – The Macomb Fire Department vehicle inventory consists of 3 Engines, 1 Ladder, 1 Tanker, and 4 Support vehicles. This line item covers annual pump certifications, annual Ladder certifications, and general maintenance of vehicles.

Maintenance of Moveable Equipment – This line item covers the maintenance of all the equipment carried on our apparatus. There is an increase in the 2023-2024 budget to cover the required 5-year hydro test of our breathing air bottles and the repair of a malfunctioning air pack.

General Operating Expense – This covers the purchasing of EMS gloves, oxygen, and other medical supplies.

Capital Improvement Projects – Projects in this line item are for improvements at Macomb Station 1 that was built in 1976. Included in the line item is the replacement of the roof, HVAC Roof Top Units, and the Front Approach at Fire Station 1 that were approved in the 2022-2023 budget but were not completed in that budget year (Total for these items estimated \$375,000). Also included is the replacement of the ceiling in the bunk room (\$5,000) and improvements to the kitchen and day room at Station 1 (\$50,000).



BUDGET
2023-2024

FIRE DEPARTMENT DEPT 130

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 130					
100-130-52000.000	SALARIES	1,337,766	1,342,210	1,337,766	1,393,403
100-130-52000.100	OVERTIME	173,343	100,000	195,000	150,000
100-130-52020.000	IMRF			1,112	1,593
100-130-52040.000	FICA CITY SHARE			11,656	23,207
100-130-52100.000	EMPLOYEE INSURANCE	6,761	3,975	4,000	4,560
100-130-52175.000	DEFERRED COMP	10,660	12,420	10,660	11,127
100-130-52500.000	TRAVEL/TRAINING/CONT ED	26,757	30,000	25,000	25,000
100-130-52520.000	FIRE PREVENTION EDUCATION	2,276	2,500	2,500	2,500
100-130-52550.000	ASSOC DUES/MEMBERSHIPS	1,562	1,800	1,400	1,420
100-130-53100.000	OFFICE SUPPLIES	214	600	600	600
100-130-53130.000	OFFICE EQUIP/FURN(NONCAP)	639	1,000	1,000	1,000
100-130-53150.000	PUBLICATIONS/PRINTING	623	750	750	750
100-130-53160.000	POSTAGE	15	150	150	150
100-130-53200.000	TELEPHONE	6,607	6,000	5,500	6,810
100-130-53300.000	UTILITIES	21,138	15,000	24,300	24,300
100-130-53400.000	COMPUTER SUPPORT/MAINT	2,159	3,000	2,500	15,376
100-130-53500.000	PROFESSIONAL FEES	2,560	3,500	2,400	3,560
100-130-55020.000	CAPITAL IMPROVEMENTS		375,000	10,000	430,000
100-130-55050.000	EQUIP LOAN/LEASE PYMTS	1,105	1,200	1,300	1,300
100-130-56000.000	MAINT OF LICENSED VEHICLE	22,173	25,000	35,000	25,000
100-130-56010.000	MAINT RADIO/VEHIC EQUIP	409	2,500	2,500	2,500
100-130-56021.000	GAS/FUEL	10,170	9,000	17,000	17,400
100-130-56025.000	MAINT OF MOVABLE EQUIP	4,850	5,000	6,800	11,150
100-130-56050.000	HAND TOOLS - SMALL EQUIP	539	600	600	600
100-130-56060.000	FLAGS	700	700	700	700
100-130-56200.000	GENERAL OPERATING EXP	5,661	4,000	4,000	8,750
100-130-56220.000	REGION 9 TECH RESCUE TEAM	1,000	1,000	1,000	1,000
100-130-56230.000	HAZARDOUS MATERIAL RESP	3,431	4,000	4,000	4,000
100-130-56240.000	TURNOUT GEAR	10,540	14,000	14,000	12,660
100-130-57000.000	BLD/GRND/FIXED EQU.MAINT	12,633	8,000	13,500	8,000
100-130-57000.100	BLDG/GROUND-TRAINING SITE	175	1,000	2,500	1,000
100-130-57050.000	BLDG/GRNDS STATION #2	1,767	5,500	7,812	25,500
100-130-58301.000	TRANSFER TO HEALTH TRUST	396,842	386,135	405,000	404,636
TOTAL EXPENDITURES		2,065,075	2,365,540	2,152,006	2,619,552



BUDGET
2023-2024

FIRE PROTECTION TAX FUND 240

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		14,073	42,509	87,095	140,167
REVENUES					
240-000-41000.000	PROPERTY TAX	59,671	60,000	60,000	60,000
240-000-41001.000	PERSONAL PROP REPLACEMENT TAX	23,139	13,000	49,680	50,000
240-000-41100.000	INTEREST	299	20	299	
240-000-41360.000	RURAL FIRE FEES	14,833	15,000	15,500	15,000
240-000-41590.000	MISCELLANEOUS RECEIPTS	93,720		2,500	2,500
TOTAL REVENUES		191,662	88,020	127,979	127,500
EXPENDITURES					
240-130-52430.000	SAFETY EQUIPMENT/UNIFORM	6,295	20,000	16,000	17,000
240-130-53600.000	INTEREST EXPENSE	16,907	16,100	16,907	15,430
240-130-55000.000	CAPITAL EQUIPMENT	82,014	40,285	42,000	41,760
TOTAL EXPENDITURES		105,216	76,385	74,907	74,190
PROJECTED ENDING BALANCE		100,519	54,144	140,167	193,477

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 \$110,000 this year in property and replacement taxes.

Safety Equipment / Uniform Clothing Expense - \$17,000 is budgeted to cover the cost of the annual clothing allowance provided to firefighters. Additional funds are for the purchase of gear and equipment for a new hire.

Principal and Interest payments of \$56,385 is for the Fire E-One Rescue Truck purchased November of 2018 with the loan maturing in 2030.

Capital Equipment – Our current Engine inventory consists of a 2015 E-One Hush, 2006 E-One Typhoon, and a 1992 E-One Protector, and we are in need of purchasing a new engine to update the fleet. The COVID 19 Pandemic and increasing inflation have driven the cost of new emergency vehicles significantly higher and there is no end in sight to the increases. The current lead time for a new engine is approx. 24-36 months, depending on the manufacture there may be no payments necessary until delivery. Fire department is requesting to order a \$700,000 fire engine.



BUDGET
2023-2024

2% FIRE FUND 306

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		60,507	-	59,205	84,434
REVENUES					
306-00041022.000	FOREIGN FIRE TAX PMT	30,773	-	34,001	34,000
306-000-41100.000	INTEREST	30	-	150	150
306-000-41590.000	MISCELLANEOUS RECEIPTS	-	-	-	-
TOTAL REVENUES		30,803	-	34,151	34,150
EXPENDITURES					
306-300-52430.000	SAFETY EQUIPMENT/UNIFORM	5,307	-	-	5,000
306-300-52550.000	ASSOC DUES/MEMBERSHIPS	186	-	-	200
306-300-53130.000	OFFICE EQUIP/FURN(NONCAP)	3,350	-	2,880	3,500
306-300-53150.000	PUBLICATIONS/PRINTING	268	-	-	300
306-300-53400.000	COMPUTER SUPPORT/MAINT	1,942	-	-	2,000
306-300-56010.000	MAINT RADIO/VEHIC EQUIP	7,354	-	-	7,500
306-300-56025.000	MAINT OF MOVABLE EQUIP	863	-	-	900
306-300-56050.000	HAND TOOLS - SMALL EQUIP	622	-	-	700
306-300-56200.000	GENERAL OPERATING EXP	1,903	-	6,042	2,000
306-300-57000.000	BLD/GRND/FIXED EQU.MAINT	10,310	-	-	10,000
TOTAL EXPENDITURES		32,105	-	8,922	32,100
PROJECTED ENDING BALANCE		59,205	-	84,434	86,484

The Fire Department receives Foreign Fire Tax payments once a year from Illinois Municipal League.



BUDGET
2023-2024

FIRE GIFT FUND 762

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
762-000-41570.000	TRANSFERS IN	0	0	0	9,125
762-000-41545.000	FIRE PREVENTION PROGRAMS	0	0	0	0
762-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
762-000-41547.000	KNOW HOMEBOX PROGRAM	0	0	0	0
TOTAL REVENUES		0	0	0	9,125
EXPENDITURES					
762-000-56100.100	FIRE PREVENTION PROGRAMS	0	0	0	0
762-000-56300.000	KNOX HOMEBOX PROGRAM	0	0	0	0
762-000-56200.000	GENERAL OPERATING	0	0	0	3,000
TOTAL EXPENDITURES		0	0	0	3,000
PROJECTED ENDING BALANCE		-	-	-	6,125

The Fire Department receives donations for various items for fire prevention programs and more.



BUDGET
2023-2024

MAYOR DEPT 140

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 140					
100-140-52000.000	SALARIES	71,654	72,875	71,654	76,943
100-140-52000.100	OVERTIME		100		100
100-140-52020.000	IMRF			1,755	2,531
100-140-52040.000	FICA CITY SHARE			3,088	5,886
100-140-52100.000	EMPLOYEE INSURANCE	295	225	295	342
100-140-52500.000	TRAVEL/TRAINING/CONT ED	4,534	9,000	12,000	14,500
100-140-52550.000	ASSOC DUES/MEMBERSHIPS	125	200	200	200
100-140-53100.000	OFFICE SUPPLIES	572	800	600	800
100-140-53130.000	OFFICE EQUIP/FURN(NONCAP)	44	300	100	300
100-140-53140.000	ADVERTISING/MARKETING		300	100	300
100-140-53150.000	PUBLICATIONS/PRINTING	771	800	1,200	1,200
100-140-53160.000	POSTAGE	399	350	400	350
100-140-53200.000	TELEPHONE	1,280	1,300	1,500	1,084
100-140-53400.000	COMPUTER SUPPORT/MAINT	31	200	200	200
100-140-53500.000	PROFESSIONAL FEES		200		200
100-140-56021.000	GAS/FUEL				
100-140-56200.000	GENERAL OPERATING EXP	1,963	3,000	2,000	1,750
100-140-58301.000	TRANSFER TO HEALTH TRUST	5,707	5,750	5,707	5,707
TOTAL EXPENDITURES		87,375	95,400	100,799	112,393

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

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

Travel/Training/Cont Ed

Mayor Inman will be visiting Japan to focus on retention of NTN Bower.



BUDGET
2023-2024

POLICE DEPARTMENT

The Macomb Police Department budget allows for 24 full time, uniformed personnel, one clerk, two Community Service Officers and one part-time evidence technicians.

Safety Equip./Uniform Expense

Uniformed personnel are accorded annual clothing and cleaning allowances. This has partly been extended to include one civilian clerk.

Training/Continuing Education

This budget is based upon annual training requirements.

Computer Software/Support/Maint.

This line item covers all software upgrades and license fees. It also include the purchase of training software, the department webpage, and GrayKey.

Mobile Data Computer Expenses

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

Professional Fees

This line item has been increased for their accreditation process.

911 Center Payment

The city pays one-third of the cost of operating the joint City, County and 911 Communication Center.

Maintenance of Bldgs./Grounds

This item is used to pay for routine maintenance and upkeep at the police station.

K-9 Unit

This line item is for basic expenses to operate the program.

Tow Expense

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

Telephone

The police department is reviewing a new phone system specific to first responders.

Capital Improvement

This year the vehicle impound gate will be repaired (\$11,000) and the A/C units at the police station replaced (\$75,000).



BUDGET
2023-2024

POLICE DEPARTMENT DEPT 145

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 145					
100-145-52000.000	SALARIES	1,622,152	1,815,870	1,918,311	1,980,609
100-145-52000.100	OVERTIME	227,268	231,750	280,000	231,750
100-145-52000.200	PART-TIME SALARIES	14,281	15,000	17,000	17,206
100-145-52020.000	IMRF			3,400	5,134
100-145-52040.000	FICA CITY SHARE			21,000	38,525
100-145-52100.000	EMPLOYEE INSURANCE	9,104	5,535	9,104	6,725
100-145-52175.000	DEFERRED COMP	9,990	14,475	9,990	8,999
100-145-52430.000	SAFETY EQUIPMENT/UNIFORM	57,531	65,000	65,000	62,000
100-145-52500.000	TRAVEL/TRAINING/CONT ED	30,140	44,500	50,000	50,000
100-145-52510.000	RECRUITING		1,500	1,500	1,500
100-145-52550.000	ASSOC DUES/MEMBERSHIPS	3,778	3,500	3,500	4,500
100-145-53100.000	OFFICE SUPPLIES	3,444	3,000	4,000	4,000
100-145-53130.000	OFFICE EQUIP/FURN(NONCAP)	3,367	1,000	1,000	1,500
100-145-53140.000	ADVERTISING/MARKETING	220	1,500	1,500	1,500
100-145-53150.000	PUBLICATIONS/PRINTING	4,367	4,000	3,000	3,000
100-145-53160.000	POSTAGE	784	1,200	1,200	1,200
100-145-53200.000	TELEPHONE	14,072	15,000	17,700	17,884
100-145-53300.000	UTILITIES	10,252	14,000	21,000	21,000
100-145-53400.000	COMPUTER SUPPORT/MAINT	5,506	9,400	8,400	9,000
100-145-53430.000	MOBILE DATA COMPUTER EXP	7,086	7,500	7,500	7,500
100-145-53500.000	PROFESSIONAL FEES	3,888	3,000	3,000	4,000
100-145-54050.100	COMMUNITY PROJECTS/INITIATIVES		2,000	2,000	2,000
100-145-54050.200	MPD EXPLORERS		1,500	1,500	1,500
100-145-55000.000	CAPITAL EQUIPMENT	4,499			
100-145-55020.000	CAPITAL IMPROVEMENTS		100,000	103,000	86,000
100-145-55050.000	EQUIP LOAN/LEASE PYMTS	5,188	5,000	5,000	5,000
100-145-55300.700	911 COMMUNICATIONS CENTER	280,383	282,000	261,013	258,051
100-145-56000.000	MAINT OF LICENSED VEHICLE	28,789	33,000	33,000	35,000
100-145-56010.000	MAINT RADIO/VEHIC EQUIP	6,526	9,000	9,000	9,000
100-145-56021.000	GAS/FUEL	42,061	40,000	57,000	57,000
100-145-56050.000	HAND TOOLS - SMALL EQUIP	34		34	
100-145-56100.100	D.A.R.E. EXPENSES	2,284	1,500	2,100	1,500
100-145-56200.000	GENERAL OPERATING EXP	4,284	4,600	4,600	5,000
100-145-56300.000	K-9 EXPENSES	3,922	1,500	1,500	3,000
100-145-56350.000	FIRING RANGE	7,740	9,000	9,000	8,500
100-145-57000.000	BLD/GRND/FIXED EQU.MAINT	15,427	12,000	12,000	11,000
100-145-57000.101	TOW EXPENSE	19,321	25,000	27,000	27,000
100-145-58301.000	TRANSFER TO HEALTH TRUST	476,855	500,410	511,263	511,263
TOTAL EXPENDITURES		2,924,543	3,283,240	3,486,115	3,498,346



BUDGET
2023-2024

POLICE DUI EQUIP FUND 205

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		19,083	30,458	31,354	32,411
REVENUES					
205-000-41446.000	GRANTS	19,375			
205-000-41590.000	MISCELLANEOUS RECEIPTS	10,081	10,000	6,057	6,000
TOTAL REVENUES		29,456	10,000	6,057	6,000
EXPENDITURES					
205-100-56200.000	GENERAL OPERATING EXP	17,185	6,700	5,000	10,000
TOTAL EXPENDITURES		17,185	6,700	5,000	10,000
PROJECTED ENDING BALANCE		31,354	33,758	32,411	28,411

This fund comes from DUI arrests. The fund may be used for enforcement and prevention of driving while under the influence of alcohol, other drug or drugs, intoxicating compound or compounds or any combination thereof, including but not limited to, the purchase of law enforcement equipment and commodities to assist in the prevention of alcohol-related criminal violence.



BUDGET
2023-2024

POLICE DRUG ASSET FUND 215

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
	PROJECTED BEGINNING BALANCE	56,903	40,903	39,164	71,074
	REVENUES				
215-000-41590.000	MISCELLANEOUS RECEIPTS	9,509	22,000	62,000	22,000
	TOTAL REVENUES	9,509	22,000	62,000	22,000
	EXPENDITURES				
215-100-56200.000	GENERAL OPERATING EXP	27,248	2,400	30,000	45,000
215-100-58300.100	INTRA FUND TRANSFER OUT TO POLICE E CITATIONS #450				25,000
	TOTAL EXPENDITURES	27,248	2,400	30,000	70,000
	PROJECTED ENDING BALANCE	39,164	60,503	71,164	23,074

This fund comes from asset forfeiture in regard to City criminal drug cases. This fund may be used to purchase equipment and for costs related to criminal drug enforcement.

Transferring \$25,000 to Police E Citation Fund 450 for new E Citation software.



BUDGET
2023-2024

POLICE SEX OFFEND FUND 225

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		8,692	7,692	8,362	3,862
REVENUES					
225-000-41590.000	MISCELLANEOUS RECEIPTS	1,400	1,000	800	1,000
TOTAL REVENUES		1,400	1,000	800	1,000
EXPENDITURES					
225-100-56200.000	GENERAL OPERATING EXP	1,730	200	5,300	2,000
TOTAL EXPENDITURES		1,730	200	5,300	2,000
PROJECTED ENDING BALANCE		8,362	8,492	3,862	2,862

This fund comes from registration fees and shall be used to cover the costs incurred to administer the registration program.



BUDGET
2023-2024

POLICE FEDERAL DRUG FUND 230

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
230-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
TOTAL REVENUES		0	0	0	0
EXPENDITURES					
230-100-56200.000	GENERAL OPERATING EXP	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0
PROJECTED ENDING BALANCE		-	-	-	-

This fund comes from asset forfeiture in regards to federal criminal cases. It shall be used for law enforcement operations and investigations, law enforcement training and education, and law enforcement facilities, law enforcement equipment, public safety operations, contracts for services, travel and per diem, awards and memorials, matching grants, support of community based organization, drug and gang prevention/awareness programs.



BUDGET
2023-2024

POLICE WARRANT FUND 235

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		5,587	6,087	8,448	8,448
REVENUES					
235-000-41590.000	MISCELLANEOUS RECEIPTS	4,638	10,425	5,000	4,500
TOTAL REVENUES		4,638	10,425	5,000	4,500
EXPENDITURES					
235-100-56200.000	GENERAL OPERATING EXP	1,777	14,845	5,000	6,300
TOTAL EXPENDITURES		1,777	14,845	5,000	6,300
PROJECTED ENDING BALANCE		8,448	1,667	8,448	6,648

This fund comes from foreign warrant fees and is used for the purchase of equipment in the furtherance of serving arrest warrants. An example would be vests for the Strategic Response Team.

For FY 2023-2024 Evidence.com has been budgeted for \$4,300.



BUDGET
2023-2024

POLICE VEHICLE FUND 245

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		16,930	20,431	19,813	22,413
REVENUES					
245-000-41590.000	MISCELLANEOUS RECEIPTS	4,215	500	5,100	1,800
TOTAL REVENUES		4,215	500	5,100	1,800
EXPENDITURES					
245-100-56000.000	MAINT OF LICENSED VEHICLE	1,332		2,500	3,000
TOTAL EXPENDITURES		1,332	0	2,500	3,000
PROJECTED ENDING BALANCE		19,813	20,931	22,413	21,213

This fund comes from state traffic citation fees and is used for the maintenance of police vehicles.



BUDGET
2023-2024

POLICE FORFEITURE FUND 440

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		7,361	7,361	7,361	7,361
REVENUES					
440-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
TOTAL REVENUES		0	0	0	0
EXPENDITURES					
440-400-56200.000	GENERAL OPERATING EXP				1,500
TOTAL EXPENDITURES		0	0	0	1,500
PROJECTED ENDING BALANCE		7,361	7,361	7,361	5,861

This fund comes from monies seized during a city ordinance arrest such as with the sale or offer of alcoholic liquor without a license. Items purchased from this fund are used for education and the prevention of underage consumption of alcohol by minors.



BUDGET
2023-2024

POLICE IL STATE SEIZ FUND 445

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		936	936	936	-
REVENUES					
445-000-41590.000	MISCELLANEOUS RECEIPTS			55,000	
TOTAL REVENUES		0	0	55,000	0
EXPENDITURES					
445-100-56200.000	GENERAL OPERATING EXP			36,000	
445-445-58300.100	INTRA FUND TRANSFER OUT POLICE IL RETURN SEIZ FUND #455			19,936	
TOTAL EXPENDITURES		0	0	55,936	0
PROJECTED ENDING BALANCE		936	936	-	-

This fund comes from state criminal drug cases. These funds are then given to the State of Illinois for review.



BUDGET
2023-2024

POLICE IL RETURN SEIZ FUND 455

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	19,936
REVENUES					
455-000-41590.000	MISCELLANEOUS RECEIPTS			0	
455-000-41570.100	INTRA FUND TRANSFER IN FROM POLICE IL STATE #445			19,936	
TOTAL REVENUES		0	0	19,936	0
EXPENDITURES					
455-100-56200.000	GENERAL OPERATING EXP			0	1,000
TOTAL EXPENDITURES		0	0	0	1,000
PROJECTED ENDING BALANCE		-	-	19,936	18,936

This fund comes from the return revenue from the state criminal cases.



BUDGET
2023-2024

POLICE E CITATION FUND 450

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		11,163	20,163	11,662	4,572
REVENUES					
450-000-41590.000	MISCELLANEOUS RECEIPTS	499	500	410	500
450-000-41570.100	INTRA FUND TRANSFER IN FROM POLICE DRUG ASSET #215				25,000
TOTAL REVENUES		499	500	410	25,500
EXPENDITURES					
450-450-56200.000	GENERAL OPERATING EXP			7,500	27,000
TOTAL EXPENDITURES		0	0	7,500	27,000
PROJECTED ENDING BALANCE		11,662	20,663	4,572	3,072

This fund comes from state traffic citation fees. It was established for the eventual purchase of electronic citation equipment and software.

The police department is reviewing an E Citation software with a budget of \$25,000.



BUDGET
2023-2024

POLICE PROTECTION FUND 250

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		64,263	20,163	11,662	4,572
REVENUES					
250-000-41000.000	PROPERTY TAX	59,671	60,000	60,000	60,000
250-000-41001.000	PERSONAL PROP REPLACEMENT TAX	23,139	10,000	49,680	49,680
250-000-41100.000	INTEREST	230	100	230	
TOTAL REVENUES		83,040	70,100	109,910	109,680
EXPENDITURES					
250-145-55000.000	CAPITAL EQUIPMENT	76,007	73,000	76,007	104,000
250-145-56010.000	MAINT RADIO/VEHIC EQUIP		15,000	23,000	
TOTAL EXPENDITURES		76,007	88,000	99,007	104,000
PROJECTED ENDING BALANCE		71,296	2,263	22,565	10,252

The City levies a special Police Protection Property Tax. These monies are traditionally used to acquire capital equipment for the Macomb Police Department. This fund will generate about \$109,000 this year in property and replacement taxes.

The capital equipment line includes two replacement vehicles and radios and vehicle equipment.



BUDGET
2023-2024

POLICE GIFT FUND 761

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
760-000-41570.000	TRANSFERS IN FROM GIFT FUND #760				34,529
761-000-41547.000	DARE				
761-000-41547.100	K-9				
761-000-41547.200	YOUTH INITIATIVE				
TOTAL REVENUES		0	0	0	34,529
EXPENDITURES					
761-000-56100.100	DARE				0
761-000-56300.000	K-9				20,000
761-000-56400.000	YOUTH INITIATIVE				0
TOTAL EXPENDITURES		0	0	0	20,000
PROJECTED ENDING BALANCE		-	-	-	14,529

The City of Macomb Police Department receives donations for various items examples are DARE and K-9 unit.

The Police Gift Fund has budgeted \$20,000 for a new K-9.



BUDGET
2023-2024

COMMUNITY DEVELOPMENT

The Office of Community Development is charged with multiple tasks including permitting, zoning administration, land use regulation, comprehensive and strategic planning, site plan and subdivision plat approval, brownfields assessment, contractor registrations, and historic preservation. The Department houses the building inspector services, rental inspection program and code enforcement operations. Permits pertaining to work on any structures, plumbing, electrical, HVAC, demolitions or work within a public right-of-way area are issued through the Department. In addition, the office provides staffing to the City Planning Commission, Board of Zoning Appeals, and Historic Preservation Commission, two TIF Districts, and two revolving loan funds are all administered through the Office of Community Development and the Office is the entry point for applications to the City of Macomb Enterprise Zone. Finally, the Department houses the GIS server and software and produces maps for all city departments as needed.

The Office is staffed by a Community Development Coordinator, a Building Inspector and Lead Code Enforcement Officer, a Rental Housing Inspector, and 3 part-time Code Enforcement Officers, as well as a part-time graduate assistant. Recently, another student has been working part-time as the typical fee for a graduate student was waived this year by the Illinois Institute for Rural Affairs/ Western Illinois University.

Safety Equipment/Uniform

This line item provides for the purchase of shirts and jackets for inspectors.

Travel/Training/Continuing Education

This line item provides for ICC Certification and testing, IL-APA Conference for the Community Development Coordinator, continuing staff education. Effort has been made to schedule training incorporating all staff this year such as code enforcement, rental housing, etc.

Employment Contracts

The Office of Community Development may use a WIU graduate assistant or intern to assist with special projects.

Engineering

This includes plats for private development, subdivision inspection costs, and second opinions/ objective evaluation on engineering concerns.

Professional Fees

This line item covers the cost of required filings and memberships.

Plumbing Inspections

This budget includes \$15,000 to pay for plumbing inspections done by one independent contractor at a rate of \$150.00 per inspection.

Capital Equipment

The Office of Community Development has 4 main vehicles. The department plans to purchase a vehicle per year to replace aging vehicles with more modern, professional, fuel-efficient vehicles. This year one vehicle has been ordered in 2022-2023 has not been received planned to carry over to 2023-2024. An additional vehicle has been ordered for 2023-2024 totaling two vehicles for the 2023-2024 budget.



BUDGET
2023-2024

COMMUNITY DEVELOPMENT DEPT 150

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
Dept 150					
100-150-52000.000	SALARIES	191,778	212,000	191,778	227,388
100-150-52000.100	OVERTIME	31	1,000	300	1,000
100-150-52000.200	PART-TIME SALARIES	52,057	59,850	52,057	54,066
100-150-52020.000	IMRF			4,600	7,481
100-150-52040.000	FICA CITY SHARE			9,500	21,531
100-150-52100.000	EMPLOYEE INSURANCE	1,742	1,120	1,742	1,250
100-150-52175.000	DEFERRED COMP	1,222	1,260	1,260	1,352
100-150-52430.000	SAFETY EQUIPMENT/UNIFORM	233	500	500	500
100-150-52500.000	TRAVEL/TRAINING/CONT ED	4,761	8,500	8,500	11,500
100-150-52550.000	ASSOC DUES/MEMBERSHIPS	3,385	800	1,500	1,800
100-150-52600.000	EMPLOYMENT CONTRACTS	3,917	4,000	4,000	4,000
100-150-52700.000	ENGINEERING		2,000	1,000	2,000
100-150-53100.000	OFFICE SUPPLIES	1,826	3,000	2,000	2,500
100-150-53130.000	OFFICE EQUIP/FURN(NONCAP)	832	500	1,500	500
100-150-53140.000	ADVERTISING/MARKETING	216	2,200	1,000	2,200
100-150-53150.000	PUBLICATIONS/PRINTING	1,758	2,000	1,800	2,000
100-150-53160.000	POSTAGE	2,245	1,800	3,000	3,500
100-150-53200.000	TELEPHONE	3,950	5,000	4,200	5,054
100-150-53400.000	COMPUTER SUPPORT/MAINT	1,711	700	700	700
100-150-53450.000	GIS CENTER PAYMENT	41,125	33,000	33,000	33,000
100-150-53500.000	PROFESSIONAL FEES	3,781	3,500	2,800	4,000
100-150-54000.000	MOWING CONTRACTS	6,614	10,000	10,950	12,000
100-150-54100.000	PLUMBING INSP. CONTRACTED	31,950	16,000	20,000	23,000
100-150-55000.000	CAPITAL EQUIPMENT		30,000		55,000
100-150-56000.000	MAINT OF LICENSED VEHICLE	3,353	4,000	4,000	4,500
100-150-56021.000	GAS/FUEL	2,965	2,500	4,000	4,500
100-150-56200.000	GENERAL OPERATING EXP	146	200	1,000	800
100-150-56205.000	EMERGENCY RELIEF FUND		500	150	500
100-150-58301.000	TRANSFER TO HEALTH TRUST	86,002	93,480	81,000	81,001
TOTAL EXPENDITURES		447,600	499,410	447,837	568,623



BUDGET
2023-2024

EAST SIDE TIF FUND 304

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE					
REVENUES					
304-000-41000.000	PROPERTY TAX				new
304-000-41002.000	TIF PROPERTY TAX SURPLUS				
304-000-41100.000	INTEREST				
304-000-41570.000	TRANSFERS IN				
304-000-41590.000	MISCELLANEOUS RECEIPTS				
TOTAL REVENUES		0	0	0	new
EXPENDITURES					
304-304-56200.000	GENERAL OPERATING EXP				
304-304-58300.000	TRANSFER OUT				
304-304-58300.100	INTRA FUND TRANSFER OUT				
304-304-58800.100	SURPLUS TAX PAYMENT				
TOTAL EXPENDITURES		-	-	-	-
PROJECTED ENDING BALANCE		-	-	-	new

The East Side TIF district was created in October 2022.



BUDGET
2023-2024

DOWNTOWN TIF FUND 305

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		73,236	71,280	105,688	closed
REVENUES					
305-000-41000.000	PROPERTY TAX	215,706	200,000	180,300	
305-000-41002.000	TIF PROPERTY TAX SURPLUS	10,946	10,500	10,946	closed
305-000-41100.000	INTEREST	586	100	586	
305-000-41500.305	WCIAC LOAN INT	100	11,000		
305-000-41570.000	TRANSFERS IN	15,000			
305-000-41590.000	MISCELLANEOUS RECEIPTS	1,000		1,000	
TOTAL REVENUES		243,338	221,600	192,832	
EXPENDITURES					
305-300-52000.200	PART-TIME SALARIES	4,049	7,000	4,049	
305-300-52100.000	EMPLOYEE INSURANCE	36	65	36	
305-300-52550.000	ASSOC DUES/MEMBERSHIPS		650		
305-300-53180.000	DOWNTOWN BEAUTIFICATION	3,012	10,000	16,646	
305-300-56200.000	GENERAL OPERATING EXP		900		closed
305-300-57000.000	BLD/GRND/FIXED EQU.MAINT	2,097	4,000	2,097	
305-300-58300.000	TRANSFER OUT	105,000			
305-300-58300.100	INTRA FUND TRANSFER OUT	10,000			
	TO GENERAL #100		10,000	10,000	
	TO WEST SIDE #307		19,000	19,000	
	TO DOWNTOWN #308		96,268	105,000	
	TO MARKETING #309		55,000	55,000	
305-300-58800.100	SURPLUS TAX PAYMENT	86,692	90,000	86,692	
TOTAL EXPENDITURES		210,886	292,883	298,520	-
PROJECTED ENDING BALANCE		105,688	-	-	closed

The Downtown TIF was created in 1986 and extended in December 2009. The Downtown TIF expired this year and revenues will cease to enter the Downtown TIF in FY 2022-2023.

Surplus Tax Payments

Required amount as per agreement reached with the school district in exchange for the extension of the downtown TIF and creation of the West Side TIF.



BUDGET
2023-2024

WEST SIDE TIF FUND 307

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		128,039	226,672	202,158	291,742
REVENUES					
307-000-41000.000	PROPERTY TAX	149,497	125,000	130,000	130,000
307-000-41002.000	TIF PROPERTY TAX SURPLUS	1,128	1,000	1,414	1,500
307-000-41100.000	INTEREST	7	15	22	20
307-000-41548.000	LAMOINE REIMB AGREEMENT	28,426	25,000	28,426	25,000
307-000-41570.100	INTRA FUND TRANSFER IN FROM DOWNTOWN #305		19,000	19,000	
TOTAL REVENUES		179,058	170,015	178,862	156,520
EXPENDITURES					
307-300-53300.000	UTILITIES	4,821	7,000	7,000	7,000
307-300-55620.000	CHANDLER PK MISC	1,937	4,000	1,000	In 100-120
307-300-55630.000	CHANDLER PARK ELECTRICAL	929	1,000	1,000	In 100-120
307-300-55660.000	LAMOINE HOTEL PROJECT	70,745	70,745	70,745	70,745
307-300-56200.000	GENERAL OPERATING EXP	99	1,000	100	1,000
307-300-57000.000	BLD/GRND/FIXED EQU.MAINT	2,475	3,500	500	3,500
307-300-58300.100	INTRA FUND TRANSFER OUT TO MARKETING #309	15,000			55,000
307-300-58800.100	SURPLUS TAX PAYMENT	8,933	9,000	8,933	9,000
TOTAL EXPENDITURES		104,939	96,245	89,278	146,245
PROJECTED ENDING BALANCE		202,158	229,697	291,742	302,017

This TIF was created in December 2009.

Surplus Tax Payments

Required amount as per agreement reached with the school district in exchange for the extension of the downtown TIF and creation of the West Side TIF.



BUDGET
2023-2024

DWNTWN RENOVATION GRNT FUND 308

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		30,281	39,490	39,490	-
REVENUES					
308-000-41570.000	TRANSFERS IN	50,000	0	0	0
308-000-41570.100	INTRA FUND TRANSFER IN FROM DOWNTOWN #305	0	96,268	105,000	0
TOTAL REVENUES		50,000	96,268	105,000	0
EXPENDITURES					
308-300-55350.100	RENOVATION PROGRAM	40,791	135,759	144,490	0
TOTAL EXPENDITURES		40,791	135,759	144,490	-
PROJECTED ENDING BALANCE		39,490	-	-	-

Downtown Renovation Grant Program

This program was created to help downtown property owners improve their buildings. This program focused on facade improvements, major plumbing and electrical upgrades of buildings. The property must be located in the original Downtown TIF District, or within the designated Downtown Historic District. This program has ended with the Downtown TIF District expired in December 2021 with the final funds being expended by December 2022.



BUDGET
2023-2024

MARKETING AND DOWNTOWN FUND 309

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		15,656	9,082	6,835	4,135
REVENUES					
309-000-41570.100	INTRA FUND TRANSFER IN		90,000	90,000	0
	FROM West Side #307				55,000
	FROM GENERAL #100				25,000
	FROM BED TAX #410				35,000
309-000-41590.000	MISCELLANEOUS RECEIPTS	1,223	5,500	3,500	5,000
TOTAL REVENUES		1,223	95,500	93,500	120,000
EXPENDITURES					
309-300-52000.000	SALARIES	50,837	52,365	50,837	56,495
309-300-52000.200	PART-TIME SALARIES		2,000	2,000	7,280
309-300-52020.000	IMRF CITY SHARE				1,859
309-300-52040.000	FICA CITY SHARE				4,879
309-300-52100.000	EMPLOYEE INSURANCE	333	210	333	290
309-300-52500.000	TRAVEL/TRAINING/CONT ED	1,259	2,000	2,000	3,000
309-300-52550.000	ASSOC DUES/MEMBERSHIPS	450	400	450	500
309-300-53100.000	OFFICE SUPPLIES	231	750	1,300	1,000
309-300-53140.000	ADVERTISING/MARKETING	2,553	3,000	2,500	4,500
309-300-53150.000	PUBLICATIONS/PRINTING	25		25	
309-300-53160.000	POSTAGE	13	50	50	50
309-300-53200.000	TELEPHONE	968	1,000	1,100	742
309-300-55351.000	SM. BUS. COMPETITION EXP.		3,500		
309-300-55360.000	DOWNTOWN SUMMER CONCERT SERIES	1,075	1,500	1,135	4,000
309-300-55370.000	DICKENS/POLAR EXPRESS	6,190	6,000	7,800	9,000
309-300-55390.000	MOON OVER MACOMB	710	1,000	900	3,000
309-300-55400.100	PARK & CRUISE	610	1,200	600	1,200
309-300-55500.102	DOWNTOWN BLOCK PARTY	257	1,000	660	1,000
309-300-56200.000	GENERAL OPERATING EXP	386	400	510	1,500
309-300-58301.000	TRANSFER TO HEALTH TRUST	24,147	23,370	24,000	23,196
TOTAL EXPENDITURES		90,044	99,745	96,200	123,491
PROJECTED ENDING BALANCE		(73,165)	4,837	4,135	644

The City Marketing and Downtown Development Office markets the City of Macomb and Historic Downtown. This office develops marketing campaigns and a strategy to create a strengthened business climate and interest in the City and Downtown, managing social media, outreach, and special events are essential to this effort.

The City Marketing and Downtown Development Office is staffed with one full time employee and is located on the second floor of City Hall.

This department is funded jointly by transfers in from both Hotel/Motel tax and General Corporate funds.

This fund encompasses all of the downtown expenses for activities such as: Dickens/Polar Express, Park and Cruise, Moon over Macomb, Summer Concert Series, and the Small Business Competition.



BUDGET
2023-2024

SCULPTING DOWNTOWN FUND 810

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		4,254	4,254	4,254	4,254
REVENUES					
810-000-41600.100	SCULPTING FUND DONATIONS		15,000	0	10,000
TOTAL REVENUES		0	15,000	0	10,000
EXPENDITURES					
810-810-57050.101	SCULPTING MACOMB EXPENSE		9,000	0	10,000
TOTAL EXPENDITURES		-	9,000	-	10,000
PROJECTED ENDING BALANCE		4,254	10,254	4,254	4,254

The City of Macomb Downtown Development seeks to host a bi-annual outdoor sculpture exhibition on the grounds of the Historic Downtown District of Macomb, IL. The intent of the exhibition is to engage the community with a presentation of contemporary sculptures created by professional artists from across the region and country. This fund is for sponsorships and donations that are received to support the art sculpture project. The revenue is used to pay the artists, marketing materials, metal plaques and other miscellaneous items.



BUDGET
2023-2024

DOWNTOWN REVOLVING LN FUND 320

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		84,975	71,775	60,561	36,283
REVENUES					
320-000-41100.000	INTEREST	278	125	278	
320-000-41590.000	MISCELLANEOUS RECEIPTS		12,000		5,700
320-000-41685.000	JBEE DESIGNS MDDC INTEREST	239		510	500
320-000-41695.000	ECKARDT,HANNAH DRIVEDANCE	214	325		
320-000-41696.000	KELLY,C.MARK CMK JEWELERS	221	325	130	130
320-000-41697.000	THE WHYTEHOUSE LLC	46	325	202	200
320-000-41698.000	MACOMB ART CENTER INTEREST			14	
TOTAL REVENUES		720	975	856	830
EXPENDITURES					
320-300-53500.000	PROFESSIONAL FEES	134		134	
320-300-58500.000	LOAN DISBURSEMENTS	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES		25,134	25,000	25,134	25,000
PROJECTED ENDING BALANCE		60,561	47,750	36,283	12,113

The City operates a downtown revolving loan fund to provide 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.



BUDGET
2023-2024

CDAP FUND 325

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		458,449	234,939	266,178	266,374
REVENUES					
325-000-41100.000	INTEREST	181	70	181	70
325-000-41446.116	SCP STRONG COM.PRGM GRANT	104,399	95,000	95,000	
325-000-41504.000	CHUBBY'S	490	2,235	150	2,300
325-000-41506.100	DAN KOUKOL CHGO BEEF LOAN	256	2,300	140	2,300
325-000-41507.000	RIALTO THEATER	101	2,235	40	2,300
325-000-41508.000	MARK LOVELL	409	2,350	170	2,300
325-000-41510.104	DUNKIN DONUTS/YONAS HAGOS	125	2,400	5	2,300
TOTAL REVENUES		105,961	106,590	95,686	11,570
EXPENDITURES					
325-300-53500.000	PROFESSIONAL FEES	490		490	
325-300-53540.000	SCP STRONG COMM.PROGRAM G	97,742	60,000	95,000	95,000
325-300-55320.100	R.I.S.E. EXPENSES				10,000
325-300-58300.000	TRANSFER OUT	200,000			
325-300-58500.000	LOAN DISBURSEMENTS		75,000		
TOTAL EXPENDITURES		298,232	135,000	95,490	105,000
PROJECTED ENDING BALANCE		266,178	206,529	266,374	172,944

The City previously received these funds through the Department of Commerce and Economic Opportunity. They no longer have a state or federal identity, but remain a revolving fund with the monies loaned out to local businesses with the goal of retaining and creating jobs. These loans are repaid with interest and the monies are loaned to other businesses.

Residential Initiative & Stabilization Effort

The RISE program was created as a co-investment program to demolish and/or rebuild dilapidated, vacant housing in the northwest quadrant of Macomb.

Strong Communities Program Grant

The City was awarded a \$200,000 SCP grant from the Illinois Housing Development Authority to demolish abandoned houses. The grant is administered on a reimbursement basis. So far 20 houses have been demolished with 6 planned for 2023 -2024.

Housing Accessibility and Repair Program

The City has been awarded a \$500,000 grant through IHDA. If reimbursement, run through CDAP. If not, run through Housing Grant 727.



BUDGET
2023-2024

COMMUNITY IMPROVEMENT FUND 710

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		126,000	109,959	100,325	120,027
REVENUES					
710-000-41540.100	SALE OF PROPERTY			23,977	1,500
TOTAL REVENUES		0	0	23,977	1,500
EXPENDITURES					
710-710-53140.000	ADVERTISING/MARKETING	404		404	
710-710-53500.000	PROFESSIONAL FEES	7,550	2,500	655	
710-710-55303.101	BLIGHT REDUCTION EXPENSES	992		496	
710-710-55304.101	BRP MOWING	2,403	500	720	300
710-710-55750.000	FIX OR FLATTEN PROPERTIES	14,326	15,000	2,000	15,000
710-710-56200.000	GENERAL OPERATING EXP		500		500
TOTAL EXPENDITURES		25,675	18,500	4,275	15,800
PROJECTED ENDING BALANCE		100,325	91,459	120,027	105,727

There has been an effort to use grant funds to demolish dilapidated nuisance homes, but with the Strong Communities Program grant winding down, we will be utilizing the Fix and Flatten line item for demolitions again.



BUDGET
2023-2024

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BUDGET
2023-2024

SALES TAX PROJECT SCHEDULE

	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const	FY 26-27 2026 Const	FY 27-28 2027 Const
Sales Tax Fund						
Previous Year Ending Balance	\$ 933,426.00	\$ 1,162,787.00	\$ 745,337.00	\$ 724,487.00	\$ 854,037.00	\$ 1,029,487.00
Sales Tax Fund Revenue (Estimated)	\$ 2,149,445	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Reimbursements/Transfers In		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Revenue Total	\$ 3,082,871	\$ 3,163,037	\$ 2,745,587	\$ 2,724,737	\$ 2,854,287	\$ 3,029,737
Transfer to Downtown Rev.	\$ 300,000					
Transfer to Storm Sewer Fund	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Misc. Costs/unspecified projects	\$ 26,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Sidewalk Replacement	\$ 1,722	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Street Materials	\$ 216,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Seal Coat & Crack Seal	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Transfer to Bond Payment	\$ 592,700	\$ 592,700	\$ 591,100	\$ 590,700	\$ 594,800	\$ 592,800
Transfer to #729(see below for projects)	\$ 663,412	\$ 1,400,000	\$ 1,000,000	\$ 850,000	\$ 800,000	\$ 800,000
Expenditures Total	\$ 1,920,084	\$ 2,417,700	\$ 2,021,100	\$ 1,870,700	\$ 1,824,800	\$ 1,822,800
Estimated Ending Balance	\$ 1,162,787	\$ 745,337	\$ 724,487	\$ 854,037	\$ 1,029,487	\$ 1,206,937

NOTES

Street materials includes Concrete, Asphalt,
Emulsion Oil, Sand/Rock, Pipe/Culverts/
Grates/Inlets/Manholes, and Street Striping/Paint

*Last Bond Payment

	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const	FY 26-27 2026 Const	FY 27-28 2027 Const
Special Operations Projects #729						
Burlington Road Bridge Design		\$ 100,000	\$ 300,000	-	-	-
Western Ave Concrete	-	\$ 50,000		-		
Roadway Improvements Project	-	\$ 1,250,000	\$ 700,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Special Project Fund	\$ -	\$ 1,400,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

NOTES

Burlington Road Bridge project has been
submitted to the IDOT Special Bridges
Program for funding.
2023 Roadway Improvements will include
mill/overlay, micro surface, and till/seal
projects at various location throughout the City.

	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const
JOHNSON ST. PROJECT				
Funding				
Previous Year Ending Balance		\$ 850,735	\$ 1,750,735	
STU Funding - S. Johnson	-	\$ 2,900,000	\$ 202,000	-
COVID Funds	\$ 76,735			
Rebuild Illinois Funds	\$ 1,400,000		-	
Total Funding	\$ 1,476,735	\$ 3,750,735	\$ 1,952,735	
Eng./Survey/Easements/Etc.- S. Johnson	\$ 135,000	-	-	-
Water Main Replacement- S. Johnson	\$ 491,000	-	-	-
S. Johnson St. Project		\$ 2,000,000	\$ 1,900,000	-
Expenditures	\$ 626,000	\$ 2,000,000	\$ 1,900,000	
Total Johnson St. Project	\$ 850,735	\$ 1,750,735	\$ 52,735	

COVID and Rebuild Illinois Funding will
be spent prior to STU funding.

	FY 22-23 2022 Const	FY 23-24 2023 Const	FY 24-25 2024 Const	FY 25-26 2025 Const	FY 26-27 2026 Const	FY 27-28 2027 Const
STU FUNDS						
Previous Year Ending Balance		\$ 2,956,706	\$ 56,706	\$ 237,706	\$ 620,706	\$ 1,003,706
STU Accumulation			\$ 383,000	\$ 383,000	\$ 383,000	\$ 383,000
Fund Total		\$ 2,956,706	\$ 439,706	\$ 620,706	\$ 1,003,706	\$ 1,386,706
STU USED		\$ 2,900,000	\$ 202,000			
Total STU Funding Available	\$ 2,956,706	\$ 56,706	\$ 237,706	\$ 620,706	\$ 1,003,706	\$ 1,386,706



BUDGET
2023-2024

SALES TAX INFRA FUND 110

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		249,366	864,038	933,426	1,161,245
REVENUES					
110-000-41080.000	SALES TAX INFRASTRUCTURE	2,080,584	1,500,000	2,149,445	2,000,000
110-000-41100.000	INTEREST	2,381	200	0	
110-000-41590.000	MISCELLANEOUS RECEIPTS	25,000	1,000		
TOTAL REVENUES		2,107,965	1,501,200	2,149,445	2,000,000
EXPENDITURES					
110-100-52700.000	ENGINEERING	4,901		4,901	
110-100-53500.000	PROFESSIONAL FEES	4,052	2,350	4,052	
110-100-53600.000	INTEREST EXPENSE	130,117		130,117	130,000
110-100-55273.000	UNSPECIFIED PROJECTS			26,260	50,000
110-100-55275.000	SPECIFIED PROJECTS	663,412	750,000	663,412	0
110-100-55282.000	STREET STRIPING/PAINTING	18,162	20,000	18,162	35,000
110-100-55283.000	SIDEWALKS	1,722	15,000	1,722	15,000
110-100-55290.000	CRACK SEALING		70,000	70,000	70,000
110-100-55300.800	BOND PRINCIPAL PYMT	455,000	592,700	455,000	462,700
110-100-55500.100	CONCRETE	51,961	67,500	50,000	60,000
110-100-55501.000	ASPHALT	13,466	21,000	35,000	30,000
110-100-55502.000	EMULSION OIL	9,940	25,000	62,000	35,000
110-100-55503.000	SAND / ROCK	10,343	29,000	33,000	35,000
110-100-55504.000	PIPE/CULVERT/GRATES/INLET	10,829	22,500	18,000	25,000
110-100-58300.000	TRANSFER OUT				
	TO STORM SEWER #615	50,000	50,000	50,000	100,000
	TO SPECIAL OPERATIONS #729				1,400,000
	TO DOWNTOWN #120		250,000	300,000	
TOTAL EXPENDITURES		1,423,905	1,915,050	1,921,626	2,447,700
PROJECTED ENDING BALANCE		933,426	450,188	1,161,245	713,545

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

See the Street Project Schedule (attached) for a description of these expenditures.

The Sidewalk Replacement Program is cost sharing program between the City and the property owner. \$15,000 is budgeted annually for this program.

This fund makes a bond and interest payment of approximately \$592,7000 per year on the Infrastructure Bond Issue (\$7.5 million). These bonds will be paid off in 2027.



BUDGET
2023-2024

DWNTWN REVITALIZATION FUND 120

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		1,086,549	(19,117)	727,606	312,606
REVENUES					
120-000-41570.000	TRANSFERS IN		250,000	0	0
	FROM SALES TAX #110		250,000	300,000	0
120-000-41570.100	INTRA FUND TRANSFER IN	442,459			
TOTAL REVENUES		442,459	500,000	300,000	0
EXPENDITURES					
120-100-55300.000	DOWNTOWN PROJECT	801,402		715,000	300,000
TOTAL EXPENDITURES		801,402	-	715,000	300,000
PROJECTED ENDING BALANCE		727,606	480,883	312,606	12,606

The City has created the "Downtown Revitalization Fund" in preparation for the Downtown renovation project scheduled to be done in two phases. The first phase was completed during the FY 17-18 construction season. The second phase is scheduled to begin during the FY 21-22 construction season. This fund will receive transfers in from the Infrastructure Sales Tax Fund, the Equipment Replacement Fund and from the General Fund to as the project progresses to completion in 2022.



BUDGET
2023-2024

SPECIAL OPERATIONS FUND 729

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		67,648	63,048	65,875	62,975
REVENUES					
729-000-41100.000	INTEREST				
729-000-41446.000	GRANTS				
729-000-41570.000	TRANSFERS IN				
	FROM SALES TAX #110				1,400,000
729-000-41570.100	INTRA FUND TRANSFER IN				
729-000-41590.000	MISCELLANEOUS RECEIPTS				
TOTAL REVENUES		0	0	0	1,400,000
EXPENDITURES					
729-729-55360.100	S. JOHNSON ST. PROJECT	2,582			
729-729-55370.100	BURLINGTON RD BRIDGE PRJ	1,773		2,900	100,000
729-729-55370.200	WESTERN AVE CONCRETE				50,000
729-729-55370.300	ROADWAY IMPROVEMENT PROJECTS				1,250,000
TOTAL EXPENDITURES		1,773	-	2,900	1,400,000
PROJECTED ENDING BALANCE		65,875	63,048	62,975	62,975

This budget does not reflect any transfers in from the Sales Tax Infrastructure fund.



BUDGET
2023-2024

MOTOR FUEL TAX FUND 730

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		1,478,313	1,863,451	2,001,997	2,082,284
REVENUES					
730-000-41100.000	INTEREST	1,295	500	378	500
730-000-41421.000	ALLOTMENTS MFT	466,348	353,700	412,648	356,726
730-000-41422.000	MFT(TRF)TRANS.RENEWALFUND	391,381	266,400	308,387	263,498
730-000-41423.000	MFT BOND \$ REBUILD ILL	472,663	236,332	472,663	
730-000-41590.000	MISCELLANEOUS RECEIPTS	38,191	5,000	14,800	5,000
TOTAL REVENUES		1,369,878	861,932	1,208,876	625,724
EXPENDITURES					
730-730-53300.000	UTILITIES	4,519	6,000	7,600	7,600
730-730-54000.100	STREET LIGHTING ELECTRIC	83,571	140,000	83,571	140,000
730-730-55250.100	TRAFFIC SIGNAL PROJ.IDOT	9,028	7,084	9,028	10,000
730-730-55275.000	INFRA STREET PROJECTS-MAINT	141,099			
730-730-55280.000	REBUILD IL ROADWAY JOHNSON ST.			56,000	1,500,000
730-730-55280.100	REBUILD IL JOHNSON WTRMN	66,494	447,000	491,000	
730-730-55500.103	SALT	67,906	130,000	15,000	130,000
730-730-55501.101	SIGNS	5,277	5,000	5,000	5,000
730-730-55510.100	FUSION LIQUID GEOMELT	9,910	3,000	3,000	5,000
730-730-57000.000	BLD/GRND/FIXED EQU.MAINT	38,390	15,000	38,390	15,000
730-730-58300.000	TRANSFER OUT				
	TO OPERATIONS #200	420,000	420,000	420,000	420,000
TOTAL EXPENDITURES		846,194	1,173,084	1,128,589	2,232,600
PROJECTED ENDING BALANCE		2,001,997	1,552,299	2,082,284	475,408

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.



BUDGET
2023-2024

GARBAGE FUND 210

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		9,549	14,344	65,894	80,096
REVENUES					
210-000-41001.000	PERSONAL PROP REPLACEMENT TAX	61,375	30,000	131,000	131,000
210-000-41100.000	INTEREST	233	15	233	
210-000-41343.000	VARIOUS STICKERS SOLD	5,252	4,000	5,440	5,440
210-000-41500.000	BILL COLLECTIONS	1,082,364	1,038,280	1,038,280	1,107,000
210-000-41590.000	MISCELLANEOUS RECEIPTS	4,515	500	4,000	1,200
TOTAL REVENUES		1,153,739	1,072,795	1,178,953	1,244,640
EXPENDITURES					
210-100-52000.300	PART TIME SALARIES	14,330	14,980	15,000	16,800
210-100-52040.000	FICA CITY SHARE	433	1,146	433	1,285
210-100-52100.000	EMPLOYEE INSURANCE	110	110	110	113
210-100-54600.000	CONTRACTS GARBAGE	568,015	655,431	655,431	660,000
210-100-54610.000	RECYCLING CONTRACT	221,859	206,483	234,070	250,000
210-100-54620.000	YARD WASTE PICKUP		42,115	86,248	86,248
210-100-54650.000	CONTR TO WIRC-COL SITE	17,926	9,005	17,926	
210-100-55050.000	EQUIP LOAN/LEASE PYMTS				1,500
210-100-56025.000	MAINT OF MOVABLE EQUIP	18,898	20,000	20,000	23,500
210-100-56200.000	GENERAL OPERATING EXP	454	500	13,100	36,000
210-100-56630.000	VARIOUS STICKERS PURCHASE	5,027	4,000	4,400	4,500
210-100-56700.100	YARD WASTE CENTER OPER.	21,122	35,000	21,122	
210-100-57000.000	BLD/GRND/FIXED EQU.MAINT		500	500	500
210-100-58300.000	TRANSFER OUT	30,000			
210-100-58300.100	INTRA FUND TRANSFER OUT	63,077			
	TO GENERAL #100		66,411	66,411	66,411
	TO OPERATIONS #200		30,000	30,000	30,000
TOTAL EXPENDITURES		961,251	1,085,681	1,164,751	1,176,857
PROJECTED ENDING BALANCE		65,894	1,458	80,096	147,879

The City's current contract was updated November 1, 2022. Our current garbage rate is \$21.70 and will be moving to \$22.50.

Salaries

This line includes the cost of part-time employees to work at the yard waste site Thursday thru Sunday for eight months of the year.

Transfers to other funds

The sum of \$64,446 (10% of the Business Office budget) will be transferred to the General Corporate fund to cover costs related to billing and contract administration and \$30,000 to the Operations fund to help offset part of the Public Works' salaries related to the yard waste site.



BUDGET
2023-2024

OPERATIONS REVENUES

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		(98,287)	-	1,534	-
REVENUES					
200-000-41001.000	PERSONAL PROP REPLACEMENT TAX	30,687	15,000	65,885	65,885
200-000-41045.000	TELECOMMUNICATIONS TAX	174,846	167,400	163,790	140,000
200-000-41410.000	STATE HIGHWAY MAINT		4,565		
200-000-41446.000	GRANTS		5,000	10,000	10,000
200-000-41503.100	SALE OF SALT OUTSIDE	571		571	
200-000-41551.000	SALE OF FUEL OUTSIDE VEND	312,829	345,375	360,000	360,000
200-000-41552.000	SALE OF FUEL-INTERNAL	73,001	128,500	128,500	128,500
200-000-41570.000	TRANSFERS IN	1,242,513			
	FROM MFT #730		420,000	420,000	420,000
	FROM WATER #500		680,235	680,235	680,235
	FROM WATER #600		114,480	114,480	114,480
200-000-41570.100	INTRA FUND TRANSFER IN	143,042			
	FROM GENERAL #100		517,385	184,385	1,008,027
	FROM GARBAGE #210		30,000	30,000	30,000
200-000-41590.000	MISCELLANEOUS RECEIPTS	7,152	2,500	7,400	2,500
TOTAL REVENUES		1,984,641	2,430,440	2,165,246	2,959,627

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

Transfers include:

\$30,000 from the Garbage fund to help off set salaries related to the yard waste site.

\$420,000 from the Motor Fuel Tax Fund for labor, equipment and materials for street activities.

\$114,480 from the Sewer Fund to defray part of the costs of the Public Works' Director, the secretary's salary and benefits plus 10% of the salaries and benefits from the seven employees who were transferred from water distribution to street operations.

\$680,235 from the Water Fund to defray part of the costs of the Public Works' Director, the secretary's salary and benefits plus 90% of the salaries and benefits from the seven employees' who were transferred from water distribution to street operations.

Monies transferred from the General Fund are to subsidize the balance of street expenditures.

This year there is \$300,000 budgeted for a salt shed. The total transfer from the General Corporate fund \$1 million.

There are two new operators I budgeted of an estimated cost of \$107,900.

This year there is \$250,000 budgeted for a 2-Ton Truck.

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



BUDGET
2023-2024

OPERATIONS FUND 200

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
200-100-52000.000	SALARIES	790,602	851,980	790,602	999,831
200-100-52000.100	OVERTIME	42,860	36,050	42,860	36,050
200-100-52000.200	PART-TIME SALARIES	2,355	28,655	2,355	24,080
200-100-52020.000	IMRF CITY SHARE				32,648
200-100-52040.000	FICA CITY SHARE				77,870
200-100-52100.000	EMPLOYEE INSURANCE	4,340	3,345	4,340	3,625
200-100-52175.000	DEFERRED COMP	4,682	4,825	4,682	4,653
200-100-52430.000	SAFETY EQUIPMENT/UNIFORM	5,404	15,000	18,000	20,000
200-100-52500.000	TRAVEL/TRAINING/CONT ED	3,333	4,200	3,600	4,200
200-100-52525.000	DRUG AND ALCOHOL TESTS	900	1,400	1,200	1,400
200-100-52550.000	ASSOC DUES/MEMBERSHIPS	555	800	1,200	1,400
200-100-52700.100	ENGINEERING		1,000		1,000
200-100-53100.000	OFFICE SUPPLIES	389	1,000	1,000	1,000
200-100-53130.000	OFFICE EQUIP/FURN(NONCAP)	628	1,000	200	2,000
200-100-53140.000	ADVERTISING/MARKETING	336	500	400	500
200-100-53150.000	PUBLICATIONS/PRINTING	545	600	700	800
200-100-53160.000	POSTAGE	74	300	200	300
200-100-53200.000	TELEPHONE	5,878	6,000	5,500	5,944
200-100-53300.000	UTILITIES	15,079	13,000	15,000	15,000
200-100-53400.000	COMPUTER SUPPORT/MAINT	1,748	600	400	600
200-100-53500.000	PROFESSIONAL FEES	3,441	3,000	3,441	3,000
200-100-54000.100	STREET LIGHTING ELECTRIC	4,396	10,000	8,500	14,000
200-100-54602.000	HERBICIDE AND PESTICIDE	3,860	5,000	8,000	8,000
200-100-55000.000	CAPITAL EQUIPMENT	49,087	460,000	175,000	250,000
200-100-55020.000	CAPITAL IMPROVEMENTS	1,500	15,000	10,000	320,000
200-100-55050.000	EQUIP LOAN/LEASE PYMTS	1,030	2,500	1,600	2,500
200-100-55470.000	ST.LIGHTING-UPGRADS/MAINT				10,000
200-100-56000.000	MAINT OF LICENSED VEHICLE	43,896	45,000	40,000	48,000
200-100-56010.000	MAINT RADIO/VEHIC EQUIP	425	800	600	1,000
200-100-56020.000	GAS/FUEL BULK PURCHASE	452,751	405,300	460,000	460,000
200-100-56021.000	GAS/FUEL	21,554	55,000	63,000	63,000
200-100-56025.000	MAINT OF MOVABLE EQUIP	23,729	40,000	36,000	55,000
200-100-56050.000	HAND TOOLS - SMALL EQUIP	5,405	8,000	6,000	8,500
200-100-56200.000	GENERAL OPERATING EXP	10,374	30,000	30,000	35,000
200-100-56201.000	GENERAL OPER UNDERGROUND	80,044	85,000	115,000	125,000
200-100-56601.000	TRAFFIC CONTROL SIGNAGE/H	3,677	5,500	4,500	5,500
200-100-56620.000	TREE PLANTING/CARE/MAINT	16,955	20,000	20,000	25,000
200-100-56650.000	TREES INVENTORY GRANT	10,000		10,000	
200-100-56700.000	SNOW REMOVAL CONTRACT	32,500	17,500	32,500	17,500
200-100-57000.000	BLD/GRND/FIXED EQU.MAINT	8,930	8,500	8,500	11,000
200-100-58301.000	TRANSFER TO HEALTH TRUST	231,558	244,085	241,900	264,726
TOTAL EXPENDITURES		1,884,820	2,430,440	2,166,780	2,959,627
PROJECTED ENDING BALANCE		1,534	-	-	-



BUDGET
2023-2024

WATER FUND REVENUES

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		890,781	1,130,521	1,602,745	1,712,465
REVENUES					
500-000-41100.000	INTEREST	620	500	620	
500-000-41500.000	BILL COLLECTIONS	3,593,254	3,333,000	3,427,750	3,582,432
500-000-41501.000	SERVICE FEES	2,280	1,500	2,280	
500-000-41502.000	DEBT SERVICE FEES	637,825	609,950	609,950	699,620
500-000-41505.000	METER MAINT/REP FEES	150,855	135,000	137,000	137,000
500-000-41570.000	TRANSFERS IN	44	100	100	100
500-000-41570.100	INTRA FUND TRANSFER IN	273,224	0		
500-000-41590.000	MISCELLANEOUS RECEIPTS	54,380	100,000	200,000	100,000
TOTAL REVENUES		4,712,482	4,180,050	4,377,700	4,519,152

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

\$699,620 to the Water Bond and Debt Service Fund to meet our debt service obligations.

\$10,000 to the IT Fund.

\$466,864 to the General Fund (10% of budget for the City Clerk, City Council, Building and Zoning and City Attorney, 25% for the Mayor and City Administrator and 35% of the Business Office), \$57,500 for half the cost of the Spring Lake Management Contract.

Capital Equipment expenditures include a 6" portable pump (\$20,000), distribution valve turning machine (\$25,000), and RO membrane (\$100,000) and carbon filter replacements (\$100,000).



BUDGET
2023-2024

WATER FUND 500

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
EXPENDITURES					
500-500-52000.000	SALARIES	324,073	382,125	324,073	380,829
500-500-52000.100	OVERTIME	61,722	45,000	61,722	45,000
500-500-52020.000	IMRF	39,772	26,700	39,772	12,529
500-500-52040.000	FICA CITY SHARE	8,550	32,675	8,550	29,133
500-500-52100.000	EMPLOYEE INSURANCE	1,918	1,465	1,918	1,596
500-500-52175.000	DEFERRED COMP	1,121	1,170	1,121	1,184
500-500-52430.000	SAFETY EQUIPMENT/UNIFORM	4,503	8,000	8,000	10,800
500-500-52500.000	TRAVEL/TRAINING/CONT ED	311	1,000	1,000	7,000
500-500-52525.000	DRUG AND ALCOHOL TESTS	413	650	650	650
500-500-52550.000	ASSOC DUES/MEMBERSHIPS	1,075	1,000	1,000	1,500
500-500-52700.100	ENGINEERING	143,985	150,000	123,977	0
500-500-53100.000	OFFICE SUPPLIES	651	500	700	700
500-500-53130.000	OFFICE EQUIP/FURN(NONCAP)	432	500	800	700
500-500-53140.000	ADVERTISING/MARKETING	2,409	1,100	2,500	500
500-500-53150.000	PUBLICATIONS/PRINTING	483	1,500	1,000	1,000
500-500-53160.000	POSTAGE	255	3,000	1,000	1,500
500-500-53200.000	TELEPHONE	6,928	6,200	6,300	4,034
500-500-53300.000	UTILITIES	171,164	160,000	230,000	230,000
500-500-53400.000	COMPUTER SUPPORT/MAINT	988	2,000	1,000	1,000
500-500-53500.000	PROFESSIONAL FEES	20,632	100,000	30,000	20,000
500-500-53600.000	INTEREST PAYMENTS	2,100		2,100	
500-500-55000.000	CAPITAL EQUIPMENT	(22,334)		50	245,000
500-500-55020.000	CAPITAL IMPROVEMENTS	12,073	386,000	200,000	200,000
500-500-55050.000	EQUIP LOAN/LEASE PYMTS	581	1,200	1,000	1,000
500-500-55299.100	WATERMAIN REPAIR	12,880	15,500	10,000	20,000
500-500-55305.000	LEAD SERVICE LINE REPLACEMENT		100,000		
500-500-55306.000	RO UPGRADE	3,016	3,000	3,000	
500-500-55310.100	GREENLEAF FILTRATION SYST	767			
500-500-55313.000	DUDLEY ST PROJECT	5,706		327,000	
500-500-55314.000	SCADA SYS. UPGRADE/MAINT	4,154	10,000	10,000	12,000
500-500-55315.000	PALL MEMBRANE SYS. PARTS	1,256	2,000	2,000	10,000
500-500-55450.100	DAM INSP/REPAIR		25,000		25,000
500-500-55906.000	METER UPGRADE PROGRAM	102,066	200,000	200,000	200,000
500-500-56000.000	MAINT OF LICENSED VEHICLE	467	1,500	1,500	2,000
500-500-56010.000	MAINT RADIO/VEHIC EQUIP	425	500	500	700
500-500-56021.000	GAS/FUEL	2,727	4,000	5,000	5,000
500-500-56024.000	JULIE EXPENSE	4,135	5,000	5,000	5,000
500-500-56025.000	MAINT OF MOVABLE EQUIP	2,245	3,000	5,000	5,000
500-500-56050.000	HAND TOOLS - SMALL EQUIP	2,177	2,000	6,000	8,000
500-500-56200.000	GENERAL OPERATING EXP	(121,894)	4,000	10,000	10,000
500-500-56210.000	CHEMICALS	354,823	360,000	450,000	486,000
500-500-56215.000	CHEMICALS-EQUIPMENT	4,931	15,000	15,000	20,000
500-500-56220.100	CHEMICALS / POOL	6,547	7,000	7,000	9,450
500-500-56430.000	LAB TESTS/EQUIP	36,298	32,000	32,000	32,000
500-500-56700.101	SLUDGE DISPOSAL	40,586	75,000	75,000	75,000
500-500-57000.000	BLD/GRND/FIXED EQU.MAINT	98,889	80,000	95,000	195,000
500-500-58300.000	TRANSFER OUT	1,219,785			
	TO GENERAL #100		429,390	468,929	466,864
	TO MUNICIPAL RETIRE #420		54,377	0	0
	TO IT #460		10,000	10,000	10,000
	TO OPERATIONS #200		680,235	680,235	680,235
	TO INSURANCE #705		49,523	50,000	50,000
500-500-58300.100	INTRA FUND TRANSFER OUT	754,279			
	TO SPECIAL WATER #560		950,000	26,023	600,000
	TO WATER BOND #520		480,000	609,950	699,620
500-500-58301.000	TRANSFER TO HEALTH TRUST	113,677	139,850	115,610	115,610
TOTAL EXPENDITURES		\$ 3,433,747.00	\$ 5,049,660.00	\$ 4,267,980.00	\$ 4,938,134.00
PROJECTED ENDING BALANCE		2,169,516	260,911	1,712,465	1,293,483



BUDGET
2023-2024

WATER BOND & INTEREST FUND 520

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		37,634	41,849	38,849	170,014
REVENUES					
520-000-41570.100	INTRA FUND TRANSFER IN FROM WATER #500	480,000		609,950	699,620
520-000-41590.000	MISCELLANEOUS RECEIPTS		480,000		
TOTAL REVENUES		480,000	480,000	609,950	699,620
EXPENDITURES					
520-500-53900.000	MANAGEMENT FEES	950	950	950	950
520-000-20240.100	SERIES 2016 BOND PRINCIPAL	253,300	253,300	253,300	254,100
520-000-20240.200	IEPA RO LOAN L17 219900 PRINCIPAL	131,060	131,060	131,060	131,060
520-000-20240.205	THM LOAN L172947 PRINCIPAL	34,850	34,850	34,850	34,850
520-000-20240.200	IEPA WATER TOWER LOAN L17-5138 PRINCIPAL	58,625	58,625	58,625	58,625
520-500-53600.000	SERIES 2016 BOND INTEREST	-	-	-	-
520-500-53600.000	IEPA RO LOAN L17 219900 INTEREST	-	-	-	-
520-500-53600.000	THM LOAN L172947 INTEREST	-	-	-	-
520-500-53600.000	IEPA WATER TOWER LOAN L17-5138 INTEREST	-	-	-	-
TOTAL EXPENDITURES		478,785	478,785	478,785	479,585
PROJECTED ENDING BALANCE		38,849	43,064	170,014	390,049

In 2016 the City refunded the 2008 General Obligation Bonds that were issues to make improvements to the membrane filtration system at the water plant. This is a twenty year bond, due in April 2028.

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

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

The IEPA loan for the South Water Tower Painting is a twenty year loan, due 2036.



BUDGET
2023-2024

WATER RESERVE FUND 525

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		224,529	224,529	224,529	200,961
REVENUES					
525-000-41570.100	INTRA FUND TRANSFER IN	-		-	-
525-000-41590.000	MISCELLANEOUS RECEIPTS		-		
TOTAL REVENUES		-	-	-	-
EXPENDITURES					
525-000-30301.100	AUDITORS ADJUSTMENT	-	23,568	23,568	-
TOTAL EXPENDITURES		-	23,568	23,568	-
PROJECTED ENDING BALANCE		224,529	200,961	200,961	200,961

This fund was established as an emergency reserve with fund balance goal of \$200,000.



BUDGET
2023-2024

WATER SICK AND VACATION FND 510

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		40,000	40,000	40,000	39,976
REVENUES					
510-000-41570.100	INTRA FUND TRANSFER IN	34,822		0	
TOTAL REVENUES		34,822	-	-	-
EXPENDITURES					
510-500-52000.000	SALARIES	34,798	0		
510-500-52100.000	EMPLOYEE INSURANCE	24		24	
TOTAL EXPENDITURES		34,822	-	24	-
PROJECTED ENDING BALANCE		40,000	40,000	39,976	39,976

This fund was established to dedicate cash reserves associated with the accrued benefit time, including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

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.



BUDGET
2023-2024

WATER DEPRECIATION FUND 530

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		187,010	187,010	187,010	167,380
REVENUES					
530-000-41570.100	INTRA FUND TRANSFER IN	0		0	
TOTAL REVENUES		-	-	-	-
EXPENDITURES					
530-500-56200.000	GENERAL OPERATING EXP	0	0	19,630	0
530-500-57000.000	BLD/GRND/FIXED EQU MAINT	0	0	0	0
TOTAL EXPENDITURES		-	-	19,630	-
PROJECTED ENDING BALANCE		187,010	187,010	167,380	167,380

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



BUDGET
2023-2024

WATER INFRA GRANT FUND 535

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		33,767	33,767	-	110,500
REVENUES					
535-000-41446.117	WM REPL GRANT PHASE 3	453,590		157,500	
535-000-41447.100	GRANT WATERMAIN PHASE 2	358,295			
TOTAL REVENUES		811,885	-	157,500	-
EXPENDITURES					
535-500-55303.102	GRANT WATERMAIN PHASE 2	358,295			
535-500-55304.102	PHASE 3 NW WTR MAIN REPL	453,590		47,000	
535-500-58300.100	INTRA FUND TRANSFER OUT	33,767			
TOTAL EXPENDITURES		845,652	-	47,000	-
PROJECTED ENDING BALANCE		-	33,767	110,500	110,500

In 2018 the City began water main replacement projects with grant money from the CDBG and will continue to utilize this grant as long as grant money is available.



BUDGET
2023-2024

SPECIAL WATER PROJECTS FUND 560

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
560-000-41570.000	TRANSFERS IN	0	0	0	0
560-000-41570.100	INTRA FUND TRANSFER IN FROM WATER #500	0	0 950,000	0 26,023	0 600,000
TOTAL REVENUES		-	950,000	26,023	600,000
EXPENDITURES					
560-500-55303.102	NEW WATER PLANT	0	950,000	26,023	600,000
TOTAL EXPENDITURES		-	950,000	26,023	600,000
PROJECTED ENDING BALANCE		-	-	-	-

The Special Water projects fund is for special projects outside of the scope of everyday operations.

\$600,000 is being budgeted for design services for the new water treatment plant.



BUDGET
2023-2024

STORM SEWER FUND 615

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		99,453	149,453	149,453	199,453
REVENUES					
615-000-41570.000	TRANSFERS IN FROM SALES TAX #110	50,000	0 50,000	50,000	100,000
TOTAL REVENUES		50,000	50,000	50,000	100,000
EXPENDITURES					
615-600-55302.102	STORM SEWER LININGS				200,000
TOTAL EXPENDITURES		-	-	-	200,000
PROJECTED ENDING BALANCE		149,453	199,453	199,453	99,453

This fund was created in FY 12-13 for the maintenance and construction of storm sewers.

A transfer from the Sales Tax Infrastructure Fund is schedule annually in the amount of \$100,000.



BUDGET
2023-2024

WASTEWATER FUND 600

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		398,264	448,422	1,008,294	1,141,176
REVENUES					
600-000-41001.000	PERSONAL PROP REPLACEMENT TAX	1,906	800	4,000	4,000
600-000-41100.000	INTEREST	369	400	369	
600-000-41350.000	LAB TESTS OTHER CITIES	7,555	8,000	6,200	8,000
600-000-41450.000	EPA LOAN SWR PLANT IMPROV		4,000,000		0
600-000-41460.000	LOAN - MISC. CAPITAL PROJECTS	350		126,595	
600-000-41500.000	BILL COLLECTIONS	2,033,072	1,767,500	1,935,237	1,977,193
600-000-41501.000	SERVICE FEES	449	500	449	
600-000-41502.000	DEBT SERVICE FEES	271,032	295,000	295,000	371,904
600-000-41570.000	TRANSFERS IN	26	50	50	
600-000-41570.100	INTRA FUND TRANSFER IN	281,313	0		
600-000-41590.000	MISCELLANEOUS RECEIPTS	103,681	130,000	98,000	100,000
TOTAL REVENUES		2,699,753	6,202,250	2,465,900	2,461,097
TOTAL PROJECTED BEGINNING BALANCE AND REVENUES		3,098,017	6,650,672	3,474,194	3,602,273



BUDGET
2023-2024

WASTEWATER SUMMARY

\$371,904 is transferred to the Wastewater Bond and Interest Fund for debt service obligations.

\$409,364 is transferred to the General Fund (10% of budget for the City Clerk, City Council, Building and Zoning, and City Attorney, 25% for the Mayor and City Administrator and 35% of the Business Office).

\$10,000 is transferred to the IT Fund.

\$55,106 is transferred to the Insurance and Tort Judgements Fund to cover property and general liability expenses.

\$114,480 is transferred to the Street Fund to defray part of the costs of the Public Works Director, the secretary and 10% of 7 public work employees wages and benefits.

The phase II Wastewater treatment plant improvements will be paid for from an IEPA low interest loan (\$4mil.).

The debt service fee is a revenue source for current debt for loans for equipment and plant improvements.

Safety Equip./Uniform Exp

This line item is used to pay for safety equipment and allowances per the union contract.

Lab Tests/Equip.

This line item includes the purchase of any lab related equipment and outside lab testing.

Wastewater System Repairs

This line item is intended to pay for unplanned wastewater repairs such as broken wastewater lines and repair of streets for damaged sewers and incidental point repairs.

Capital Improvements and Equipment

This line item includes the replacement of a lift truck (\$80,000). Capital Improvement projects include Burgess Lift Station Replacement (\$300,000), U-Drive Lift Station SCADA and bypass pump (\$190,000), Spring Lake Lift Station #1 rehabilitation (\$110,000), LaMoine Village Lift Station rehabilitation (\$135,000), and repairs to the south shed (\$100,000).



BUDGET
2023-2024

WASTEWATER EXPENDITURES

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
TOTAL OF PROJECTED BEGINNING BALANCE AND REVENUE		3,098,017	6,650,672	3,474,194	3,602,273
EXPENDITURES					
600-600-52000.000	SALARIES	264,582	321,590	264,582	371,626
600-600-52000.100	OVERTIME	13,094	15,000	13,094	15,000
600-600-52000.200	PART-TIME SALARIES	4,893	27,415	4,893	
600-600-52020.000	IMRF	30,762	23,000	30,762	12,226
600-600-52040.000	FICA CITY SHARE	5,639	28,000	5,639	28,429
600-600-52100.000	EMPLOYEE INSURANCE	1,675	1,350	1,675	1,596
600-600-52175.000	DEFERRED COMP	1,558	1,765	1,558	1,371
600-600-52430.000	SAFETY EQUIPMENT/UNIFORM	10,030	10,000	10,000	12,000
600-600-52500.000	TRAVEL/TRAINING/CONT ED	4,495	6,000	4,000	5,000
600-600-52525.000	DRUG AND ALCOHOL TESTS	420	500	500	500
600-600-52550.000	ASSOC DUES/MEMBERSHIPS	253	800	800	500
600-600-52700.100	ENGINEERING	72		100	50,100
600-600-53100.000	OFFICE SUPPLIES	702	600	1,000	800
600-600-53130.000	OFFICE EQUIP/FURN(NONCAP)			3,400	
600-600-53140.000	ADVERTISING/MARKETING		400		400
600-600-53150.000	PUBLICATIONS/PRINTING	24	100	100	100
600-600-53160.000	POSTAGE	391	700	500	400
600-600-53200.000	TELEPHONE	3,793	4,500	5,500	2,762
600-600-53300.000	UTILITIES	202,706	190,000	265,000	265,000
600-600-53400.000	COMPUTER SUPPORT/MAINT	1,383	2,000	2,000	8,500
600-600-53500.000	PROFESSIONAL FEES	18,700	22,000	22,000	25,000
600-600-55000.000	CAPITAL EQUIPMENT	(112,294)	233,137	153,000	80,000
600-600-55020.000	CAPITAL IMPROVEMENTS		550,000	166,000	825,000
600-600-55301.101	SEWER SYSTEM REPAIRS	36,030	1,000	35,000	35,000
600-600-55303.100	WWTP IMPROVEMENTS	2,810	2,000,000	20,000	0
600-600-55306.100	SEWER MANHOLES/LININGS NC	112,294	100,000	20,000	100,000
600-600-56000.000	MAINT OF LICENSED VEHICLE	18,179	30,000	30,000	30,000
600-600-56010.000	MAINT RADIO/VEHIC EQUIP	340	500	500	400
600-600-56021.000	GAS/FUEL	9,937	9,000	14,700	14,700
600-600-56024.000	JULIE EXPENSE	8,303	5,000	6,000	8,000
600-600-56025.000	MAINT OF MOVABLE EQUIP	2,000	4,000	2,500	4,000
600-600-56050.000	HAND TOOLS - SMALL EQUIP	4,451	5,000	5,000	5,000
600-600-56200.000	GENERAL OPERATING EXP	(41,312)	10,000	10,000	10,000
600-600-56210.000	CHEMICALS	19,258	20,000	24,000	24,000
600-600-56430.000	LAB TESTS/EQUIP	17,174	20,000	24,000	24,000
600-600-56700.101	SLUDGE DISPOSAL	82,190	100,000	64,000	100,000
600-600-57000.000	BLD/GRND/FIXED EQU.MAINT	51,293	90,000	80,000	90,000
600-600-57000.102	BLDG/GRND/LIFT STATIONS	33,293	30,000	55,000	40,000
600-600-58300.000	TRANSFER OUT	552,175			
	TO GENERAL #100		395,390	426,429	409,364
	TO IT #460		10,000	10,000	10,000
	TO OPERATIONS #200		114,480	114,480	114,480
	TO INSURANCE #705		55,106	55,106	55,106
600-600-58300.100	INTRA FUND TRANSFER OUT	615,673			
	TO WASTEWATER #610			4,200	
	TO WASTEWATER #620		295,000	295,000	371,904
600-600-58301.000	TRANSFER TO HEALTH TRUST	112,757	116,500	81,000	81,001
TOTAL EXPENDITURES		2,089,723	4,849,833	2,333,018	3,233,265
PROJECTED ENDING BALANCE		1,008,294	1,800,839	1,141,176	369,008



BUDGET
2023-2024

WASTEWATER B & I FUND 620

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		12,611	12,612	30,622	30,624
REVENUES					
620-000-41570.100	INTRA FUND TRANSFER IN FROM WASTEWATER #600	334,360	336,835	295,000	371,904
TOTAL REVENUES		334,360	336,835	295,000	371,904
EXPENDITURES					
620-600-53900.000	TRUST MANAGEMENT FEES				
620-000-20240.200	IEPA LOAN PLANT IMPROVEMENTS	180,804		180,804	180,804
620-000-20240.050	JETTER LOAN	93,305		32,340	-
620-000-20250.300	EQUIPMENT LOAN (CCTV)	42,240		123,689	123,689
620-600-53600.000	INTEREST EXPENSE	0	336,833	0	0
TOTAL EXPENDITURES		316,349	336,833	336,833	304,493
PROJECTED ENDING BALANCE		30,622	12,614	(11,211)	98,035

This budget reflects a loan for the purchase of a CCTV truck and trailer for \$475,000.



BUDGET
2023-2024

WW SICK & VACATION FUND 610

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		40,000	40,000	40,000	40,000
REVENUES					
610-000-41570.100	INTRA FUND TRANSFER IN FROM WASTEWATER #610	0	0	0 4,200	0
TOTAL REVENUES		-	-	4,200	-
EXPENDITURES					
610-600-52000.000	SALARIES			4,200	
610-600-52020.000	IMRF CITY SHARE	-		-	-
610-600-56200.00	GENERAL OPERATING EXP	-		-	-
TOTAL EXPENDITURES		-	-	4,200	-
PROJECTED ENDING BALANCE		40,000	40,000	40,000	40,000

This fund was established to dedicate cash reserves associated with the accrued benefit time, including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

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.



BUDGET
2023-2024

SPECIAL WW PROJECTS FUND 660

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
660-000-41446.000	GRANTS	-	-	-	2,000,000
660-000-41570.000	TRANSFERS IN	0	0	0	0
660-000-41570.100	INTRA FUND TRANSFER IN	0	0	0	0
TOTAL REVENUES		-	-	-	2,000,000
EXPENDITURES					
660-600-55303.102	WASTEWATER IMPROVEMENTS	0	0	0	2,000,000
TOTAL EXPENDITURES		-	-	-	2,000,000
PROJECTED ENDING BALANCE		-	-	-	-

At this time there are no expenses budgeted for this fund. The Wastewater improvements are currently being funded by grants and a future EPA loan.



BUDGET
2023-2024

EQUIPMENT & BUILD RESERVE 726

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		302,459	-	-	-
REVENUES					
726-000-41570.100	INTRA FUND TRANSFER IN	0	0	0	0
TOTAL REVENUES		-	-	-	-
EXPENDITURES					
726-100-55000.000	CAPITAL EQUIPMENT			-	
726-726-58300.100	INTRA FUND TRANSFER OUT	302,459		-	-
TOTAL EXPENDITURES		302,459	-	-	-
PROJECTED ENDING BALANCE		-	-	-	-



BUDGET
2023-2024

CITY HALL MAINT. FUND 155

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		19,831	13,561	4,907	53,507
REVENUES					
155-000-41570.100	INTRA FUND TRANSFER IN FROM GENERAL #100	175,000	75,000	75,000	17,000
TOTAL REVENUES		175,000	75,000	75,000	17,000
EXPENDITURES					
155-100-55000.000	CAPITAL EQUIPMENT	149,449	60,000	12,000	15,000
155-100-55020.000	CAPITAL IMPROVEMENTS	39,184	16,200	400	15,000
155-100-57000.000	BLD/GRND/FIXED EQU.MAINT	1,291		14,000	40,000
TOTAL EXPENDITURES		189,924	76,200	26,400	70,000
PROJECTED ENDING BALANCE		4,907	12,361	53,507	507

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

Capital Equipment

The items budgeted are caucus room chairs (\$10,000) and safety/security for City Hall (\$5,000).

Capital Improvements

These funds are allocated to create additional offices in the Business Office (\$15,000).

Bld/Grnd/Fixed Equ. Maint.

The west wall of the City Hall building will be tuckpointed (\$40,000).



BUDGET
2023-2024

HOTEL MOTEL TAX FUND 410

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		20,245	29,965	19,863	21,093
REVENUES					
410-000-41050.000	BED TAX COLLECTED	239,821	250,000	250,000	250,000
410-000-41100.000	INTEREST	130	20	130	
TOTAL REVENUES		239,951	250,020	250,130	250,000
EXPENDITURES					
410-400-54050.100	COMMUNITY PROJECTS/INITIATIVES		10,000		
410-400-58010.000	FIREWORKS	15,000	18,000	18,000	18,000
410-400-58020.000	4TH OF JULY CELEBRATION	900		900	
410-400-58200.000	HOTEL/MOTEL TAX DISTR	199,433	195,000	195,000	195,000
410-400-58300.000	TRANSFER OUT	25,000			
410-400-58300.100	INTRA FUND TRANSFER OUT TO MARKETING #309		35,000	35,000	35,000
TOTAL EXPENDITURES		240,333	258,000	248,900	248,000
PROJECTED ENDING BALANCE		19,863	21,985	21,093	23,093

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

The City has an agreement with the Macomb Area Convention and Visitors Bureau to pay them monthly, 78% of the fees collected from the Hotel Operators Occupation Tax.

This fund helps support the City Marketing and Downtown Development Office with \$35,000.

The purchase of the fireworks for the annual display will be paid for directly from this fund \$18,000.



BUDGET
2023-2024

MUNICIPAL RETIREMENT FUND 420

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		396,794	305,453	328,482	85,701
REVENUES					
420-000-41000.100	PROPERTY TAX IMRF	955	1,000	800	1,000
420-000-41000.200	PROPERTY TAX - FICA	1,006	1,000	800	1,000
420-000-41001.000	PERSONAL PROP REPLACEMENT TAX	14,815	14,815	14,815	14,815
420-000-41100.000	INTEREST	684	25	4	0
420-000-41570.000	TRANSFERS IN	346,808	54,377	0	0
420-000-41570.100	INTRA FUND TRANSFER IN	0	375,000	0	0
TOTAL REVENUES		364,268	446,217	16,419	16,815
EXPENDITURES					
420-400-52200.100	CITYS SHARE FICA-GENERAL	27,795	265,390		
420-400-52210.000	City Share FICA -Fire	215,034		171,000	
420-400-52220.000	CITY SHARE FICA -POLICE	7,850			
420-400-52230.000	CITY SHARE FICA -PUBWORKS	13,994			
420-400-52240.000	CITY SHARE FICA - TIF	59			
420-400-52260.000	CITY SHARE FICA-MDDC 309	787			
420-400-52300.000	CITYS SHARE IMRF-GENERAL	102,520	252,050	42,000	
420-400-52310.000	CITY SHARE IMRF - FIRE	3,714		1,800	
420-400-52320.000	CITY SHARE IMRF - POLICE	12,455		5,500	
420-400-52330.000	CITY SHARE IMRF -PUBWORKS	87,980		37,000	
420-400-52350.000	CITY SHARE IMRF-MDDC 309	4,512		1,900	
420-420-52210.100	FICA ALL GENERAL DEPTS	7,926			
420-420-58300.100	INTRA FUND TRANSFER OUT				0
	TO GENERAL #100				50,469
TOTAL EXPENDITURES		484,626	517,440	259,200	50,469
PROJECTED ENDING BALANCE		328,482	234,230	85,701	52,047

Elected officials and all City employees working 1,000 hours of more per year (except police officers and fire fighters) are covered by the Illinois Municipal Retirement Fund (IMRF).

The City levies property taxes to cover a portion of its IMRF/Social Security contributions.



BUDGET
2023-2024

IT FUND 460

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		47,686	44,186	71,035	83,532
REVENUES					
460-000-41570.000	TRANSFERS IN	20,000			
	FROM WATER #500		10,000	10,000	10,000
	FROM WASTEWATER #600		10,000	10,000	10,000
460-000-41570.100	INTRA FUND TRANSFER IN	80,000			
	FROM GENERAL #100		80,000	80,000	110,000
TOTAL REVENUES		100,000	100,000	100,000	130,000
EXPENDITURES					
460-000-53500.000	PROFESSIONAL FEES	34,554	36,000	34,554	36,000
460-400-53220.000	TELEPHONE-SHORETELL SUP	5,250	6,000	5,250	21,120
460-400-53400.101	COMPUTER SOFTWARE/INTERNT	17,699	38,000	17,699	51,757
460-400-55000.000	CAPITAL EQUIPMENT	1,015		3,000	86,000
460-400-55001.000	COMPUTER HARDWARE	18,133	24,875	25,000	10,000
460-400-56200.000	GENERAL OPERATING EXP		100	2,000	2,000
TOTAL EXPENDITURES		76,651	104,975	87,503	206,877
PROJECTED ENDING BALANCE		71,035	39,211	83,532	6,655

Monies will be transferred from the General Fund and Water and Sewer Funds to sustain a workable balance.

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

Professional Fees

\$36,000 is budgeted for contracted computer technicians/consultants.

Computer Hardware

\$10,000 is budgeted for replacement equipment.

Software Hardware

The items budgeted for are the website hosting, spam filters, remote access, maintenance, email back-up charges and renewal of anti-virus software.

Capital Equipment

The items budgeted for new data management system (\$20,000), phone migration (\$50,000), and email migration costs (\$16,000).



BUDGET
2023-2024

MCPT TRANSIT SUMMARY

The public transportation program receives operating assistance and capital assistance funding from the Illinois Department of Transportation (IDOT). The total public transportation revenue during FY23 is projected to be \$3,957,000. This revenue includes \$2,350,000 from State and Federal operating assistance grants, \$550,000 from local service contracts, and \$1,057,000 from the State for capital projects. The FY24 projected ending balance is \$13,420 which will go towards the public transportation reserve.

GENERAL OPERATIONS

Operating assistance revenue and local match funds will be used to provide fixed route (Go West) bus service in Macomb and demand response door-to-door service in Macomb and McDonough County. With the transition from Durham School Services to operating in-house, all positions within the Public Transportation department are now City positions, which is reflected in our payroll and fringe benefit costs. The City will contract with local vendors to provide services related to public transportation including operations management, professional services, equipment and supplies, and utilities for the Transit Facility and City Center.

CAPITAL ASSISTANCE

The City has been awarded over \$4 million in capital assistance revenue through Rebuild Illinois. Public Transportation plans to spend \$1,057,000 of this capital assistance revenue this FY to update IT hardware and software at the Transit Facility, install bus pads for the fixed route system, and to begin the process of installing solar panels at our facility.



BUDGET
2023-2024

MCPT TRANSIT FUND 700

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		67,447	502,869	1,177,396	1,236,636
REVENUES					
700-000-41100.000	MCPT INTEREST	262	1,000	500	500
700-000-41440.000	MCPT OPERATING GRANT FUNDS	2,304,319	2,750,000	2,525,000	2,400,000
700-000-41446.400	MCPT CAPITAL GRANT FUNDS	1,200,610	307,000	15,872	1,057,000
700-000-41590.000	MCPT LOCAL MATCH FUNDS MR	710,042	450,000	600,000	550,000
TOTAL REVENUES		4,215,233	3,508,000	3,141,372	4,007,500
EXPENDITURES					
700-700-52000.000	MCPT ADMIN SALARIES			225,000	351,062
700-700-52000.001	GO WEST SALARIES			115,899	351,078
700-700-52000.002	DEMAND RESPONSE SALARIES			92,000	310,563
700-700-52000.110	GO WEST OVERTIME			5,000	15,000
700-700-52000.120	DEMAND RESPONSE OVERTIME			1,000	6,000
700-700-52000.210	GO WEST PART TIME SALARIES			78,000	192,171
700-700-52000.220	DEMAND RESPONSE PART TIME SALARIES			27,000	118,465
700-700-52020.000	MCPT IMRF TRANSIT CITY SHARE			15,000	41,054
700-700-52040.000	MCPT FICA TRANSIT CITY SHARE			35,000	101,235
700-700-52100.000	MCPT EMPLOYEE INSURANCE	1,109		1,109	9,367
700-700-52500.000	MCPT TRAVEL/TRAINING/CONT ED				15,000
700-700-53300.000	MCPT UTILITIES				72,000
700-700-53500.000	MCPT PROFESSIONAL SERVICES				582,400
700-700-53600.000	INTEREST EXPENSE	6,086	2,000		
700-700-54200.000	MCPT GRANT DISBURSEMENTS	1,451			
700-700-54410.000	PYMT TO DEMAND RESP PROV 12/31/22	870,215	1,250,000	1,000,000	
700-700-54415.000	PYMT TO FIXED ROUTE PROV 12/31/2022	1,304,054	1,250,000	1,000,000	
700-700-54420.000	CENTRAL DISPATCH COSTS	3,882			
700-700-54501.000	MANAGEMENT COSTS 1/6/2023	196,756	225,000	128,509	
700-700-54800.000	MCPT AUDIT	5,400	6,000	5,400	5,400
700-700-55000.000	MCPT CAPITAL EQUIPMENT		67,000		317,000
700-700-55250.000	MCPT CAPITAL OUTLAY-BUILDINGS		250,000		250,000
700-700-55300.105	TRANS FACILITY CONSTR				500,000
700-700-55300.300	LINE OF CREDIT PAYMENT	450,000			
700-700-56020.000	MCPT FUEL & LUBRICANTS				250,000
700-700-56025.000	MCPT TIRES & TUBES				15,000
700-700-56200.000	MCPT OTHER MATERIALS & SUPPLIES	227,978	250,000	250,000	200,000
700-700-58300.100	INTRA FUND TRANSFER OUT				
	TO TRANSIT SICK #701				40,000
700-700-58301.000	MCPT TRANSFER TO HEALTH TRUST	38,353	46,110	103,215	323,784
TOTAL EXPENDITURES		3,105,284	3,346,110	3,082,132	4,066,579
PROJECTED ENDING BALANCE		1,177,396	664,759	1,236,636	1,177,557



BUDGET
2023-2024

HCPT TRANSIT SUMMARY

With the transition of Durham School Services to in-house operations, the Public Transportation Department will employ three drivers for Hancock County Public Transportation (HCPT) and charge a management fee of 20% to administer their operations. Payroll and Fringe Benefits for HCPT is projected to be \$213,515. For other operating needs, such as professional services or supplies and equipment, it is projected to be \$68,000. This amount will be paid from State and Federal operating assistance grants that is issued to Hancock County.



BUDGET
2023-2024

HCPT TRANSIT PRJT 62321

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
700-000-41440.000-62321	HCPT OPERATING GRANT FUNDS			69,920	216,115
TOTAL REVENUES		-	-	69,920	216,115
EXPENDITURES					
700-700-52000.000-62321	HCPT ADMIN SALARIES			15,000	48,320
700-700-52000.002-62321	HCPT DEMAND RESPONSE SALARIES			20,000	93,782
700-700-52000.120-62321	HCPT DEMAND RESPONSE OVERTIME			1,000	3,000
700-700-52000.220-62321	HCPT DEMAND RESPONSE PART TIME SALARIES			11,000	24,120
700-700-52020.000-62321	HCPT IMRF TRANSIT CITY SHARE			1,700	5,469
700-700-52040.000-62321	HCPT FICA TRANSIT CITY SHARE			1,700	12,716
700-700-52100.000-62321	HCPT EMPLOYEE INSURANCE			410	2,280
700-700-53500.000-62321	HCPT PROFESSIONAL SERVICES			10,000	3,600
700-700-56020.000-62321	HCPT FUEL & LUBRICANTS			500	
700-700-56200.000-62321	HCPT OTHER MATERIALS & SUPPLIES			1,000	
700-700-58301.000-62321	HCPT TRANSFER TO HEALTH TRUST			7,610	22,828
TOTAL EXPENDITURES		0	0	69,920	216,115
PROJECTED ENDING BALANCE		-	-	-	-



BUDGET
2023-2024

TRANSIT SICK & VACATION FND 701

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
701-000-41570.100	INTRA FUND TRANSFER IN FROM MCPT TRANSIT #700	0	0	0	0 40,000
TOTAL REVENUES		-	-	-	40,000
EXPENDITURES					
701-700-52000.000	SALARIES			-	
701-700-52020.000	IMRF CITY SHARE	-		-	-
701-700-56200.00	GENERAL OPERATING EXP	-		-	-
TOTAL EXPENDITURES		-	-	-	-
PROJECTED ENDING BALANCE		-	-	-	40,000

This fund was established to dedicate cash reserves associated with the accrued benefit time, including sick time owed to employees. The monies are paid when an employee retires, resigns, or is terminated.

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.



BUDGET
2023-2024

INSURANCE & TORTE DEPT 705

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	63,355	117,840
REVENUES					
705-000-41000.000	PROPERTY TAX	1,006	1,000	800	1,000
705-000-41100.000	INTEREST	282	5	282	
705-000-41570.000	TRANSFERS IN	586,652			
	FROM WATER #500		49,523	49,523	49,523
	FROM WASTEWATER #600		55,106	55,106	55,106
705-000-41570.100	INTRA FUND TRANSFER IN				
	FROM GENERAL#100		444,271	444,271	480,000
705-000-41590.000	MISCELLANEOUS RECEIPTS	8,712	31,495	37,800	31,500
TOTAL REVENUES		596,652	581,400	587,782	617,129
EXPENDITURES					
705-705-52120.000	WORKMEN'S COMP. INS.	232,650	270,500	232,650	363,491
705-705-53000.000	GENERAL LIABILITY INS.	260,089	295,900	260,089	356,434
705-705-53001.000	CLAIMS/JUDGE/DEDUCTIBLES	40,558	15,000	40,558	15,000
TOTAL EXPENDITURES		533,297	581,400	533,297	734,925
PROJECTED ENDING BALANCE		63,355	-	117,840	44

The City of Macomb established this fund in 1988 to pay for property/liability insurance, workers' compensation insurance and other insurance claims and judgements against the city. Revenues are principally derived from property taxes and transfers from the General, Water, and Wastewater funds. This insurance and tort judgments property tax levy may be set at the necessary rate to pay insurance or self-insurance costs, create reserves and pay judgements or settlements.



BUDGET
2023-2024

HOUSING REHABILITATION FUND 727

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		-	-	-	-
REVENUES					
727-000-41446.108	HOUSING GRANT	0	0	0	550,000
TOTAL REVENUES		-	-	-	550,000
EXPENDITURES					
727-727-53520.102	CDBG HOUSING GRANT DISB.	0	0	0	0
TOTAL EXPENDITURES		-	-	-	-
PROJECTED ENDING BALANCE		-	-	-	550,000

The Housing Rehabilitation fund is required to have a separate account for the CDBG grant.

CDBG Housing Rehabilitation Grant

The City has been awarded a \$550,000 CDBG grant that this fund is needed for.



BUDGET
2023-2024

FIRE PENSION FUND 740

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		13,374,043	13,594,177	11,798,429	11,811,963
REVENUES					
740-000-41004.000	EMPLOYER PENSION CONTR	16,915	16,915	16,915	16,915
740-000-41100.000	INTEREST	22,491	200,000	52,000	52,000
740-000-41160.000	DIVIDENDS	66,197		72,101	72,101
740-000-41561.100	PAYROLL DEDUCT FIRE PEN	122,804	122,075	122,075	126,400
740-000-41562.000	GAIN/LOSS REAL	5,458	200,000		0
740-000-41565.000	UNREAL GAIN/LOSS	(1,436,169)	0		0
740-000-41570.000	TRANSFERS IN	1,107,491			
	FROM GENERAL #100		1,180,666	1,180,666	1,180,666
TOTAL REVENUES		(94,813)	1,719,656	1,443,757	267,416
EXPENDITURES					
740-740-53900.100	MANAGEMENT FEES	38,469	65,000	65,000	65,000
740-740-53910.000	BANK CHARGES	45	30	50	50
740-740-59000.000	RETIRED EMPLOYEES	1,066,310	978,500	978,500	1,209,169
740-740-59100.000	WIDOW PENSIONS	244,952	250,000	250,000	312,000
740-740-59200.000	DISABILITY PAYMENTS	118,555	122,673	122,673	80,000
740-740-59400.000	ADMINISTRATION EXP	12,470	14,000	14,000	14,000
TOTAL EXPENDITURES		1,480,801	1,430,203	1,430,223	1,680,219
PROJECTED ENDING BALANCE		11,798,429	13,883,630	11,811,963	10,399,160

A full-time fire fighter with at least 20 years of 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. Fire fighters hired after January 1, 2011, must be age 55 to qualify for 50% of their salary at retirement. If not age 55, there is a penalty for each month before their 55th birthday.

Pension liabilities are funded from the following sources of revenue:

Property Taxes
Replacement Taxes
Monthly withholdings from fire fighter salaries
Interest earned on invested assets.



BUDGET
2023-2024

POLICE PENSION FUND 750

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		19,657,675	16,780,726	16,780,726	16,481,877
REVENUES					
750-000-41004.000	EMPLOYER PENSION CONTR	8,458	8,458	8,458	8,458
750-000-41100.000	INTEREST	102,730	300,000	26,000	25,000
750-000-41160.000	DIVIDENDS	166,988	0	70,000	70,000
750-000-41561.200	PAYROLL DEDUCT POL PEN	149,282	156,000	156,000	165,600
750-000-41562.000	GAIN/LOSS REAL	1,219,048	400,000	(77,692)	0
750-000-41563.000	UREALIZES GAIN/LOSS	(3,736,353)	0	320,100	0
750-000-41570.000	TRANSFERS IN	942,341			
	FROM GENERAL #100		909,462	909,462	1,026,247
750-000-41590.000	MISCELLANEOUS RECEIPTS	27,461			
TOTAL REVENUES		(1,120,045)	1,773,920	1,412,328	1,295,305
EXPENDITURES					
750-750-53900.100	MANAGEMENT FEES	84,339	120,000	52,000	52,000
750-750-53910.000	BANK CHARGES	30	60	50	50
750-750-59000.000	RETIRED EMPLOYEES	1,249,867	1,328,519	1,328,519	1,342,428
750-750-59100.000	WIDOW PENSIONS	190,647	136,300	136,300	147,000
750-750-59200.000	DISABILITY PAYMENTS	113,159	127,308	127,308	114,531
750-750-59300.000	REF OF EMP PENSION CONTR	108,306	50,000	50,000	50,000
750-750-59400.000	ADMINISTRATION EXP	10,556	16,000	17,000	15,000
TOTAL EXPENDITURES		1,756,904	1,778,187	1,711,177	1,721,009
PROJECTED ENDING BALANCE		16,780,726	16,776,459	16,481,877	16,056,173

A full-time police officer with at least 20 years service at age 50 qualifies for a pension equal to half of their monthly salary at retirement. The monthly pension increases for all service time in excess of 20 years. Police officers hired after January 1, 2011, must be age 55 to qualify for 50% of their salary at retirement. If not age 55, there is a penalty for each month before their 55th birthday.

Pension liabilities are funded from the following sources of revenue:

Property Taxes

Replacement Taxes

Monthly withholdings from fire fighter salaries

Interest earned on invested assets.



BUDGET
2023-2024

GIFT FUND 760

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		108,922	111,426	110,043	119,649
REVENUES					
760-000-41100.000	INTEREST	95	50	95	
760-000-41545.000	D.A.R.E. DONATIONS		400		
760-000-41547.100	K-9 DONATIONS	100	450	8,020	450
760-000-41590.000	MISCELLANEOUS RECEIPTS	2,635		3,300	
760-000-41600.102	TREE DONATIONS RECEIVED	700	200	600	600
TOTAL REVENUES		3,530	1,100	12,015	1,050
EXPENDITURES					
760-760-56100.100	D.A.R.E. EXPENSES		1,500		
760-760-56200.000	GENERAL OPERATING EXP	505	550	505	
760-760-56300.000	K-9 EXPENSES		1,000		
760-760-56400.000	MPD BODY CAMERA EXPENSE	68		68	
760-760-57000.000	BLD/GRND/FIXED EQU.MAINT	1,678		1,678	
760-760-57050.100	TREE PLANTING	158	200	158	
760-760-58300.000	TRANSFER OUT TO POLICE GIFT 761				34,529
TOTAL EXPENDITURES		2,409	3,250	2,409	34,529
PROJECTED ENDING BALANCE		110,043	109,276	119,649	86,170

The City of Macomb receives donations for various items such as the care, maintenance and improvement of properties at Oakwood Cemetery and Chandler Park, to assist in various programs, Camp Chicagami, and others. The police dedicated donations will be transferred to a new Police Gift Fund account 761.



BUDGET
2023-2024

HEALTH INSURANCE FUND 800

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		1,938,225	1,951,203	2,229,593	1,906,084
REVENUES					
800-000-41100.000	INTEREST	731	5,000	18,400	
800-000-41559.000	LIFE INS PREMS	27,053	45,500		
800-000-41560.000	RETIRED EMPLOYEE INS.	60,140	60,495	39,000	22,836
800-000-41561.300	EMPLOYEE DEPENDENT PREM.	196,766	210,000	220,000	220,000
800-000-41570.000	TRANSFERS IN				
105	CITY ADMIN	28,902	29,120	28,902	28,902
115	BUSINESS OFFICE	113,493	147,850	149,342	127,392
120	CEMETERY	27,951	34,401	22,828	22,828
125	CITY CLERK	46,391	46,740	44,458	46,391
130	FIRE DEPARTMENT	396,842	386,135	405,000	404,636
135	CITY ATTORNEY	11,414	11,500	11,414	34,614
140	MAYOR	5,707	5,750	5,707	5,707
145	POLICE DEPARTMENT	476,855	500,410	511,263	511,263
150	COMMUNITY DEVELOPMENT	86,002	93,480	81,000	81,001
200	OPERATIONS	231,558	244,085	241,900	264,726
309	MARKETING	24,147	23,370	24,000	23,196
500	WATER	113,677	139,850	115,610	115,610
600	WASTEWATER	112,757	116,500	81,000	81,001
700	MCPT	38,353	46,110	103,215	323,784
700	HCPT			7,610	22,828
800-000-41591.000	REFUNDED INS. CLAIMS	613,062	35,000	80,000	35,000
800-000-41592.000	TOWNSHIP CONTRIBUTIONS	59,468	68,767	38,200	68,767
TOTAL REVENUES		2,671,269	2,250,063	2,228,849	2,440,482
EXPENDITURES					
800-800-52121.000	PAYMENT OF CLAIMS	1,816,058	1,890,650	1,900,000	2,000,000
800-800-53800.000	ANNUAL PREM. AND FEES	534,838	532,025	578,400	610,000
800-800-53900.100	MANAGEMENT FEES	1,222	2,000	1,500	1,000
TOTAL EXPENDITURES		2,352,118	2,424,675	2,479,900	2,611,000
PROJECTED ENDING BALANCE		2,257,376	1,776,591	1,978,542	1,735,566

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.

In November 2022, the City Council voted to transition our Trust account to the Midwest Investment Account with a laddered CD approach to grow the Health Insurance Fund.



BUDGET
2023-2024

PEG FUND 805

GL NUMBER	DESCRIPTION	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 RE-ESTIMATED	FY 23-24 BUDGET
PROJECTED BEGINNING BALANCE		24,483	24,693	22,342	19,592
REVENUES					
805-000-41440.100	PEG ACCESS FEE	638		0	
TOTAL REVENUES		638	-	-	-
EXPENDITURES					
805-805-53130.000	OFFICE EQUIP/FURN(NONCAP)	2,009		50	250
805-805-53400.100	BROADCASTING EQUIPMENT	770		2,700	2,000
TOTAL EXPENDITURES		2,779	-	2,750	2,250
PROJECTED ENDING BALANCE		22,342	24,693	19,592	17,342

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

The PEG Access Fee is not currently collected.



BUDGET
2023-2024

GRANT SUMMARY

Grant	Funding Source	Amount	Timeline	Match Required	Current
Fire Department					
Community Investment Program	Capital Power	2,500	2022-2023	None	Yes
Total Fire Department Grants		2,500			
Police Department					
Tobacco Enforcement Program	State Funding	1,980	2022-2023	None	Yes
STEP Grant	Federal Funding	4,314	2022-2023	None	Yes
IDOT Highway Safety	Federal Funding	0	2022-2023	None	Yes
Total Police Department Grants		6,294			
Community Development					
Strong Communities Program	IHDA	200,000	2021-2023	No	Yes
CDBG Housing Rehabilitation	DCEO / HUD	550,000	TBD	No	Awarded
Home Repair & Accessibility Program	IHDA	500,000	TBD	No	Closing
Total Community Development Grants		1,250,000			
MCPT Grants					
5339 Federal Capital Grant	IDOT		TBD	20%	No
Rebuild Round I	IDOT	506,400	2021-2024	No	Yes
Rebuild Round II	IDOT	307,000	2023-2024	No	Yes
Rebuild Round III	IDOT	3,250,000	2023-2025	No	Yes
FY21 CARES	IDOT	2,817,591	2021-2024	No	Yes
FY23 5311	IDOT	414,200	2022-2023	No	Yes
FY23 DOAP	IDOT	1,590,550	2022-2023	No	Yes
FY24 5311	IDOT	478,401	2023-2024	No	Yes
FY24 DOAP	IDOT	1,923,610	2023-2024	No	Yes
Total MCPT Grants		11,287,752			
Public Works					
Phase 3 Water Main		500,000	2022-2023	No	Yes
RIP1 WWTP Grant	DCEO	2,000,000	2023-2024	No	Yes
Lead Service Line Inventory	IEPA	40,000	2023-2024	No	Yes
CDBG Grant	DCEO	1,500,000	TBD	No	No
RAISE Grant	USDOT	7,600,000	TBD	No	No
Total Public Works Grants		11,640,000			
Total City of Macomb Grants		24,186,546			



BUDGET
2023-2024

CIP 5 YEAR SCHEDULE

FIRE DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
Replace T - 1 with used Tanker / Pumper	Fire Protection Tax	CE		90,000				
Station 1 Living Quarters Update	General Fund	CI	50,000					
New Pumper	Fire Protection Tax	CE	700,000					
Bunk room Ceiling after HVAC work	General Fund	CI	5,000					
Station 1 Concrete, Roof, HVAC	General Fund	CI	375,000					
TOTAL FIRE DEPT REQUESTS			1,130,000	90,000	0	0	0	0

POLICE DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
Replacement Vehicles	Police Protective Tax	C E	84,000	89,000	94,000			
Radio/Vehicle equip. change	Police Protective Tax	C E	20,000	22,000	24,000			
Electrical upgrade MPD/911	Building Commission							
Parking Lot	General Fund							
A/C units	General Fund		75,000					
Vehicle Impound Gate	General Fund		11,000					
TOTAL POLICE DEPT REQUESTS			155,000	111,000	118,000			0

CEMETERY DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
Mowers	General Fund	CE		20,000	20,000	25,000	20,000	
3/4 Ton Crew Cab Pick Up Truck	General Fund	CE	41,000					
Mausoleum Roof	General Fund	CI	9,500					
Kubota X900 RTV	General Fund	CE				17,000		
TOTAL CEMETERY DEPT REQUESTS			50,500	20,000	20,000	42,000	20,000	

OPERATIONS DIVISION REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
Street Sweeper	General Fund	CE					250,000	
Two Ton Truck with Plow & Spreader	General Fund	CE	250,000		200,000	200,000		
Backhoe or Mini Excavator	General Fund	CE				115,000		
Street Maintenance Truck 3/4 ton Pick Up	General Fund	CE						
Skid Loader	General Fund	CE			85,000			
Roller	General Fund	CE		80,000				
Wood Chipper	General Fund	CE				70,000		
Boom Truck	General Fund	CE			250,000			
Salt Storage Building	General Fund	CI	300,000					
HVAC Updates	General Fund	CI	20,000	100,000				
Storm Sewer Maintenance	Storm Sewer Fund	CI	200,000	100,000	50,000	50,000	50,000	
TOTAL OPERATIONS DIVISION REQUESTS			770,000	280,000	585,000	435,000	300,000	0



BUDGET
2023-2024

CIP 5 YEAR SCHEDULE

WATER DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
New Water Treatment Facility	Water Fund	CI		13,000,000	12,000,000			
Water Plant Truck Replacement	Water Fund	CE						
Water Main Replacement	Water Fund/ CDBG grant	CI	150,000	1,500,000				
Lead Service Line Replacement	Water Fund	CI		100,000	100,000	100,000	100,000	
6" Portable Pump	Water Fund	CE	20,000					
Distribution Valve Turning Machine	Water Fund	CE	25,000					
RO Membrane Replacement	Water Fund	CE	100,000					
Carbon Filter Replacement	Water Fund	CE	100,000					
Fire Hydrant Replacement Program	Water Fund	CE	50,000	50,000	50,000	50,000	50,000	50,000
Water Tower Maintenance	Water Fund	CE				300,000		
Woodland Lane Water Main	Water Fund	CI						500,000
Flex Net Meter Reading System	Water Fund	CE		150,000				
TOTAL WATER DEPT REQUESTS			445,000	14,800,000	12,150,000	450,000	150,000	550,000

WASTEWATER DEPT REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
Burgess Lift station replacement	Sewer Fund	CI	300,000					
Diamond Filter cloth replacement	Sewer Fund	CI						
U-Drive Scada/VFD upgrades	Sewer Fund	CI	100,000					
U-Drive Bypass pump replacement	Sewer Fund	CI	80,000					
Wastewater Treatment Plant Upgrades	SRF/Grant	CI	2,300,000	2,500,000				
Lift truck replacement	Sewer Fund	CE	80,000					
Spring Lake Lift Station #1 Rehabilitation	Sewer Fund	CI	110,000					
South shed repairs	Sewer Fund	CI	100,000					
Lamoine Village lift station rehab	Sewer Fund	CI	135,000					
JULIE truck replace	Sewer Fund	CE		40,000				
Plant overflow disinfection upgrades	Sewer Fund	CI		250,000				
Wastewater plant standby generators	Sewer Fund	CI			300,000			
U-drive disinfection upgrades	Sewer Fund	CI		200,000				
Grant St #2 pump replacement	Sewer Fund	CI			80,000			
Woodrum's lift station rehab	Sewer Fund	CI			125,000			
Digester blower upgrades	Sewer Fund	CI		300,000				
Sludge handling facilities upgrades	Sewer Fund	CI				1,000,000		
Biological nutrient removal upgrades	Sewer Fund	CI					2,000,000	
Sewer Lining	Sewer Fund	CI	100,000	100,000	100,000	100,000	100,000	
TOTAL WASTEWATER DEPT REQUESTS			3,305,000	3,390,000	605,000	1,100,000	2,100,000	0



BUDGET
2023-2024

CIP 5 YEAR SCHEDULE

COMMUNITY DEVELOPMENT REQUESTS	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
Replacement Vehicle (2-Maverick) carry over 22-23	General Fund	C E	55,000		40,000			
Replacement Vehicle (Escape)	General Fund	C E		30,000				
Comprehensive Plan	General Fund	CI	0	300,000				
TOTAL COMMUNITY DEVELOPMENT REQUESTS			55,000	330,000	40,000		0	

Public Transportation Capital Projects	FUNDING SOURCES	LINE ITEM	2023-24	2024-25	2025-26	2026-27	2027-28	DEFERRED
MCPT Medium Duty and Heavy Duty Bus	Rebuild Round 1	C E		490,000				
MCPT Technology - Computers/Cameras	Rebuild Round 2	C E	67,000					
Bus Pads	Rebuild Round 2	C E	250,000					
Demand Response Software	Rebuild Round 3	C E	250,000					
MCPT Facility Renovation	Rebuild Round 3	C I	500,000	500,000				
Heavy Duty Buses	Rebuild Round 3	C E		2,000,000				
Public Transportation Capital Projects			1,067,000	2,990,000	0	0	0	0



BUDGET
2023-2024

AUTHORIZED STAFF POSITIONS

ADMINISTRATION

	GRADE	
Mayor	X	1 Position Elected
City Administrator	X	1 Position Contract
Executive Asst./HR Coordinator	18	1 Position
City Marketing & Downtown Development Director	17	1 Position
Janitor Regular Part Time w/IMRF	12	2 Positions

LEGAL

City Attorney	X	1 Position Contract
Legal Assistant	16	1 Position

BUSINESS OFFICE

Director	29	1 Position
Payroll Clerk	18	1 Position
Accounts Payable Clerk	16	1 Position
Water Clerk	15	3 Positions

CITY CLERK OFFICE

City Clerk	X	Position Elected
Deputy Clerk	14	1 Position

COMMUNITY DEVELOPMENT

Coordinator	29	1 Position
Code Enforcement Officers:		
Building & Nuisances (Lead)	17	1 Position
Rentals & Nuisances	15	1 Position
Nuisances Reg Part Time no IMRF	15	3 Positions
Secretary II	13	1 Position

TRANSIT

Director	31	1 Position
Assistant Director	18	1 Position
Shop Foreman	22	1 Position
Safety Trainer	15	1 Position
Fleet Technician I	16	1 Position
Fleet Technician II	18	1 Position
Go West Operations Supervisor	16	1 Position
Demand Response Ops Supervisor	16	1 Position



BUDGET
2023-2024

AUTHORIZED STAFF POSITIONS

Building & Grounds Coordinator	13	1 Position
Road Supervisor	15	1 Position
Go West Dispatcher	14	2 Positions
Demand Response Dispatcher	12	1 Positions
CDL Bus Operator	14	6 Positions
Non-CDL Bus Operator	11	7 Positions
Part-time Bus Operator	14	4,540 hours
Part-time Line Worker	10	990 hours
Part-time Non-CDL Bus Operator	11	10,280 hours
Part-time Demand Response Dispatcher	14	1,508 hours

FIRE DEPARTMENT

Chief	33	1 Position
Captain	24	3 Positions
Lieutenant	X	3 Positions
Firefighter	X	12 Positions
Secretary I	14	1 Position

POLICE DEPARTMENT

Chief	34	1 Position
Operations Commander	28	1 Position
Lieutenant of Investigations	24	1 Position
Lieutenant	24	2 Positions
Sergeant	X	2 Positions
Investigator Patrol	X	2 Positions
Patrol Officer	X	14 Positions
Patrol Officer – SRO	X	2 Positions
Community Service Officer	15	2 Positions
Records Clerk/Secretary	14	1 Position
Evidence Tech. Reg Part time no IMRF	15	1 Position

PUBLIC WORKS

Public Works Director	35	1 Position
Secretary	13	1 Position
GIS Tech Reg Part Time no IMRF	12	1 Position



BUDGET
2023-2024

AUTHORIZED STAFF POSITIONS

WATER DIVISION

Manager (A license Required)	27	1 Position
Water Plant Operator III (A license)	19	1 Position
Water Plant Op Distribution III(D license)	19	1 Position
Water Plant Operator II (B license)	17	2 Positions
Water Plant Operator I (C or D license)	15	2 Positions

WASTEWATER DIVISION

Manager (Class 1 license Required)	27	1 Position
WWTP Operator III (Class 1 license)	19	1 Position
WWTP Operator II (Class 2 or 3 license)	17	3 Positions
WWTP Operator I (Class 4 license)	15	1 Position
Regular Part-time w/ IMRF	12	1 Position

OPERATIONS DIVISION

Manager	27	1 Position
Equipment Operator III	19	2 Positions
Cemetery/Grounds Maint. Supervisor	21	1 Position
City Forester	18	1 Position
Equipment Operator II	17	6 Positions
Service Truck Operator	17	1 Position
Equipment Operator I	15	4 Positions
Cemetery Maint Reg. part time w/IMRF	12	1 Position
Cemetery Operator 1	15	1 Position

*Employees in the Water, Wastewater, and Operations will begin employment as Grade 13 Maintenance

Workers and be promoted to Operator 1 upon obtaining an operators license from the State of IL.

The Grounds Maintenance Supervisor position includes the duties of Cemetery Sexton.

The Service Truck Operator & Meter Reader positions are housed within Operations.



BUDGET
2023-2024

SALARY MATRIX 2023-2024

		Starting	After	After	After	After	After
		Step 1	1 year Step 2	2 years Step 3	3 years Step 4	5 years Step 5	7 years Step 6
10	Y	28,247.67	30,130.85	32,014.02	33,897.20	35,780.38	37,663.56
	H	13.59	14.49	15.40	16.30	17.21	18.11
11	Y	30,265.37	32,283.06	34,300.75	36,318.44	38,336.13	40,353.82
	H	14.56	15.53	16.50	17.47	18.44	19.41
12	Y	32,283.04	34,435.24	36,587.44	38,739.65	40,891.85	43,044.05
	H	15.53	16.56	17.59	18.63	19.66	20.70
13	Y	34,300.74	36,587.45	38,874.17	41,160.89	43,447.60	45,734.32
	H	16.50	17.59	18.69	19.80	20.89	21.99
14	Y	36,318.44	38,739.67	41,160.90	43,582.13	46,003.36	48,424.58
	H	17.47	18.63	19.79	20.96	22.12	23.29
15	Y	38,336.12	40,891.86	43,447.60	46,003.34	48,559.08	51,114.82
	H	18.44	19.66	20.89	22.12	23.35	24.58
16	Y	40,353.82	43,044.07	45,734.33	48,424.58	51,114.83	53,805.09
	H	19.41	20.70	21.99	23.29	24.58	25.87
17	Y	42,371.51	45,196.28	48,021.04	50,845.81	53,670.58	56,495.35
	H	20.38	21.73	23.09	24.45	25.81	27.17
18	Y	44,389.19	47,348.47	50,307.75	53,267.03	56,226.31	59,185.59
	H	21.35	22.77	24.19	25.61	27.04	28.46
19	Y	46,406.88	49,500.67	52,594.46	55,688.26	58,782.05	61,875.84
	H	22.32	23.80	25.29	26.78	28.27	29.75
20	Y	48,424.57	51,652.88	54,881.18	58,109.49	61,337.79	64,566.10
	H	23.29	24.84	26.39	27.94	29.49	31.05
21	Y	50,442.26	53,805.08	57,167.90	60,530.72	63,893.54	67,256.35
	H	24.26	25.87	27.49	29.12	30.72	32.34



BUDGET
2023-2024

SALARY MATRIX 2023-2024

22	Y	52,459.96	55,957.29	59,454.62	62,951.95	66,449.28	69,946.61
	H	25.23	26.91	28.59	30.27	31.95	33.63
23	Y	54,477.64	58,109.49	61,741.33	65,373.17	69,005.01	72,636.86
	H	26.20	27.94	29.69	31.43	33.18	34.93
24	Y	56,495.34	60,261.69	64,028.05	67,794.40	71,560.76	75,327.11
	H	27.17	28.98	30.79	32.60	34.41	36.22
25	Y	58,513.02	62,413.89	66,314.76	70,215.62	74,116.49	78,017.36
	H	28.14	30.01	31.89	33.76	35.64	37.51
26	Y	60,530.71	64,566.09	68,601.47	72,636.85	76,672.23	80,707.61
	H	29.11	31.05	32.99	34.93	36.87	38.81
27	Y	62,548.41	66,718.30	70,888.19	75,058.09	79,227.98	83,397.87
	H	30.08	32.08	34.09	36.09	38.09	40.10
28	Y	64,566.11	68,870.51	73,174.92	77,479.33	81,783.73	86,088.14
	H	31.05	33.12	35.18	37.25	39.32	41.39
29	Y	66,583.79	71,022.71	75,461.63	79,900.55	84,339.47	88,778.39
	H	32.02	34.15	36.28	38.42	40.55	42.69
30	Y	68,601.48	73,174.92	77,748.35	82,321.78	86,895.21	91,468.65
	H	32.99	35.18	37.38	39.58	42.78	43.98
31	Y	70,619.17	75,327.11	80,035.06	84,743.00	89,450.95	94,158.89
	H	33.96	36.22	38.48	40.75	43.01	45.27
32	Y	72,636.85	77,479.30	82,321.76	87,164.22	92,006.67	96,849.13
	H	34.93	37.25	39.58	41.91	44.24	46.57
33	Y	74,654.55	79,631.52	84,608.50	89,585.47	94,562.44	99,539.41
	H	35.90	38.29	40.68	43.07	45.47	47.86
34	Y	76,672.24	81,783.72	86,895.20	92,006.69	97,118.17	102,229.65
	H	36.87	39.32	41.78	44.24	46.70	49.15
35	Y	78,689.93	83,935.93	89,181.92	94,427.92	99,673.91	104,919.91
	H	37.840	40.360	42.880	45.400	47.920	50.450



BUDGET
2023-2024

GENERAL FUND YEAR END BALANCES

	May 1, 2005	1,289,173
	May 1, 2006	1,002,347
	May 1, 2007	1,809,500
	May 1, 2008	2,370,330
	May 1, 2009	2,723,242
	May 1, 2010	2,400,294
	May 1, 2011	2,900,989
	May 1, 2012	3,075,138
	May 1, 2013	3,591,558
	May 1, 2014	4,049,520
	May 1, 2015	3,698,275
	May 1, 2016	3,535,628
	May 1, 2017	3,772,110
	May 1, 2018	3,763,068
	May 1, 2019	3,991,043
	May 1, 2020	5,132,013
	May 1, 2021	6,718,781 Cures 887,600
	May 1, 2022	8,337,245 ARPA 1,183,598
Estimated	May 1, 2023	5,572,473



BUDGET
2023-2024

BONDS AND LOANS

		Interest %	Total Annual Debt Payment	Original Loan Amt.	Pay off date	Original # of Years	# of Years Remaining	Remaining Balance 5/1/2023
Fire Prot.Tax	FIRE TRUCK LOAN	3.53%	57,190	550,000	11/15/2030	12	7.69	391,784
Infra Sales Tax	SERIES 2020 REFUNDING BOND (2012 GO Bond)	1.68%	varies	7,500,000	12/1/2027	15	4.73	2,960,100
Water	IEPA LOAN - RO L17-219900	2.50%	131,057	1,991,298	4/20/2024	19	1.12	128,639
Water	IEPA LOAN - THM L172947	0.00%	34,849	676,576	10/11/2030	19.5	7.60	261,369
Water	IEPA LOAN - WATER TOWER L17-5138	2.21%	58,623	924,628	6/17/2036	19.5	13.28	681,043
Water	SERIES 2016 GO REFUNDING BOND	2.22%	varies	2,275,000	5/1/2028	11	5.15	1,519,800
Wastewater	IEPA LOAN - WW CLEAN WATER SRF LOAN L17-5197	1.86%	180,804	3,000,000	8/18/2037	20	14.45	2,219,500
Wastewater	CCTV Wastewater system and truck	1.98%	123,689	475,000	12/2/2025	4	2.70	320,883