

# Budget



**Fiscal Year 2024-2025  
City Of Macomb, Illinois**

**Michael Inman, Mayor  
Renee Lotz, City Clerk  
Andrea Henderson, City Treasurer**

**Justin Schuch, First Ward Alderman  
John Vigezzi, Second Ward Alderman  
Byron Shabazz, Third Ward Alderman  
Dave Dorsett, Fourth Ward Alderman  
Ashley Katz, Fifth Ward Alderman  
Dennis Moon, Alderman at Large  
Don Wynn, Alderman at Large**



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2024-2025

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# Memorandum

**To: Mayor and Council**

**From: Scott Coker**

**Subject: 2024-2025 City of Macomb Budget**

**Date: March 18, 2024**

Honorable Mayor and Aldermen,

As I mentioned last year in this letter to you, we have several good things going on in the City and we have many more planned for the coming fiscal year. I will summarize the progress of the ongoing items and what have been programmed for the coming fiscal year.

I would be remiss, if I did not thank all of our department heads and especially Melissa Worley for their hard work on this Budget. I would like to also thank all City Employees for their continued hard work through the year to keep the City moving forward and helping our citizens. Without them, none of these many accomplishments would happen.

This budget is the culmination of several meetings and many hard hours of work including: 14 departmental meetings, 8 Council Committee meetings, and discussion/review at 5 Council meetings.

The proposed budget has the following factors:

1. The general fund is projected to have an estimated cash balance of \$5,216,556 at the end of the FY24-25 fiscal year. This is close to the target of \$5 million for the cash reserve for the general fund and is above 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 \$1.5 million to approach the cash reserve target of \$5 million. This is not a concern as the City conservatively under estimates revenues and over estimates expenditures.

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 \$29 million in grants that are ongoing within the City. This is \$5 million more than was listed in last years budget. This large number is due to the hard work by the staff in applying and administering these grants. To help this process and continue this increasing trend, there is a new position programmed in the budget for a grant writer in the City Administrator's office. It is expected that this position will become self-funded in three years via administrative costs generated from the grants.
3. The budget contains a 3.5% pay increase for all full-time employees which matches the percentage in the three collective bargaining agreements. FY2024-2025 is the final year of the collective bargaining agreements.
4. The East Side TIF has been implemented and has started generating tax increment.
5. The Hotel/Motel tax is returning to pre-pandemic levels with revenues projected to be \$250,000 in FY 24-25. 78% of the tax goes to the Macomb Area Convention and Visitors Bureau (MACVB) for their programming.
6. 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 \$2.2 million at the end of the fiscal year, which has grown steadily over the last few years. Due to higher claims in 2023, the City increased the single and family premiums to ensure the trust fund stays properly funded.
7. The Police and Fire pensions will use \$2,323,200 of the City's budget for the coming year. It is expected that interest rates will continue to decrease this year and if so, we will reevaluate Pension Obligation bonds.  
The City's portion to the IMRF pension will be \$220,887.
8. There are several large infrastructure projects slated for this budget cycle. They include; \$6.8 million for Johnson street, \$1.5 million for Adams street, \$300,000 for other street projects, \$2.6 million for Phase IIA at the Wastewater plant, and \$1.5 million for watermain replacements.
9. The City's fee schedule is undergoing updates this budget cycle. Here are some key changes: Permit fees will now include an additional fee of 0.3% of project costs exceeding \$2 million. Subdivision division maps remain at \$1.00 for each lot, sub-lot, or tract, with a minimum fee of \$25 per map. The sewer jetting rate has increased to \$425 per hour and \$650 for overtime hourly rates. The sewer camera rate has been adjusted to \$300 per hour and \$450 for overtime hourly rates. Laboratory test fees and treatment rates for landfill leachate have also been revised. These are the highlights of the updated fee schedule.

## General Fund

The General Fund Revenue is projected to be \$10.4 million with expenditures of \$11.9 million for projected deficit spending of \$1.5 million, which gets the General Fund close to the desired cash reserve of \$5 million.

The General Fund supports all City Hall functions, Police, Fire, Cemetery, and parts of Public Works.

1. 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.
2. 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.

| Revenue in Millions               | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|-----------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Sales Tax                         | \$ 2.703 | \$ 2.692 | \$ 2.862 | \$ 2.951 | \$ 3.451 | \$ 3.525 | \$3.600  | \$3.700  |
| Income Tax                        | \$ 2.036 | \$ 2.089 | \$ 2.332 | \$ 2.467 | \$ 2.700 | \$ 2.514 | \$2.400  | \$2.500  |
| Use Tax                           | \$ 0.558 | \$ 0.636 | \$ 0.742 | \$ 0.962 | \$ 0.714 | \$ 0.580 | \$0.612  | \$0.632  |
| Infrastructure Sales              | \$ 1.664 | \$ 1.653 | \$ 1.651 | \$ 1.553 | \$ 2.015 | \$ 2.186 | \$2.000  | \$2.000  |
| Personal Property Replacement Tax | \$ 0.207 | \$ 0.213 | \$ 0.281 | \$ 0.265 | \$ 0.616 | \$ 0.798 | \$0.323  | \$0.237  |
| Video Gaming                      | \$ 0.050 | \$ 0.058 | \$ 0.080 | \$ 0.052 | \$ 0.123 | \$ 0.109 | \$0.110  | \$0.110  |
| Tele Tax                          | \$ 0.266 | \$ 0.251 | \$ 0.236 | \$ 0.216 | \$ 0.184 | \$ 0.164 | \$0.156  | \$0.156  |
| MFT Allotments                    | \$ 0.547 | \$ 0.548 | \$ 0.537 | \$ 0.445 | \$ 0.495 | \$ 0.410 | \$0.356  | \$0.351  |
| MFT TRF Additional                | \$ -     | \$ -     | \$ 0.241 | \$ 0.319 | \$ 0.361 | \$ 0.309 | \$0.263  | \$0.287  |
| State and Municipal Cannabis Use  | \$ -     | \$ -     | \$ 0.004 | \$ 0.018 | \$ 0.146 | \$ 0.172 | \$0.150  | \$0.150  |
| Property Tax                      | \$ 1.793 | \$ 2.117 | \$ 1.639 | \$ 1.823 | \$ 2.258 | \$ 2.361 | \$2.540  | \$2.750  |
| Court Fines                       | \$ 0.202 | \$ 0.170 | \$ 0.130 | \$ 0.084 | \$ 0.060 | \$ 0.060 | \$0.116  | \$0.116  |
| Total                             | \$10.026 | \$10.428 | \$10.734 | \$11.155 | \$13.124 | \$13.187 | \$12.626 | \$12.989 |

3. The east entry replacement is complete and the west wall and Depot tuckpointing have been completed. Projects for this fiscal year include; new chairs for the Community room (\$15,000), Generator grant match (\$45,000), City Hall security updates (\$20,000), City Hall landscaping (\$30,000), north City entrance sign (\$40,000), new paint and carpet for the City Attorney's office (\$5,000), the City's share of the dispatch 911 software (\$100,000), and dispatch server upgrade (\$41,000).
4. 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 that was ordered last year, \$20,000 deposit to order another 2 ton truck, \$80,000 for a street roller, \$100,000 for HVAC and \$120,000 for Shop upgrades for the Operations building.
5. In the Cemetery department, \$15,000 is planned for design of ADA improvements at the Sexton's building, \$41,000 for a truck that was ordered last year, \$30,000 for the Chandler Park programming that was started last year, \$5,000 for a new mower, \$3,500 for shed painting, \$30,000 for the multiuse path project, and \$12,500 for Chandler Park improvements.
6. The kitchen upgrade, bunk room ceiling, north concrete approach, roof replacement and HVAC upgrades have been completed at the Fire Department. Capital items for the Fire Department include \$110,000 for a patch of the concrete apron on the south side of the building, tuckpoint, power washing, and sealing Firehouse #1. \$750,000 is programmed in the budget for a new Tanker Pumper for MFD to replace the 1978 tanker. This would be financed when the truck arrives, which is expected to be at least 2 years out due to manufacturing delays.
7. Transit has several grants in process including new buses, IT hardware & software, new bus pads, and updating their dispatching software.
8. Community Development continues to do well improving the community and has \$60,000 budgeted for a new vehicle and a new wide format printer.
9. There has been \$50,000 budgeted to bring back the Downtown Renovation grant program which has had great success in the past.
10. The Police Department uses revenues from the Police Protective fund to replace worn-out vehicles and equipment. For the coming year, \$50,000 is budgeted to replace two vehicles. Several capital projects have been budgeted for the police department including \$80,000 for new A/C units, \$30,000 for new windows, \$5,000 for an impound gate, \$20,000 to remodel the dispatch center, and \$5,000 for security upgrades in the MPD lobby. Sally Vigezzi has been doing a great job helping the community, including managing Macomb's 1<sup>st</sup> National Night out. \$3,500 has been budgeted for community projects in the Police Department to continue Sally's good work. There is an additional officer in the budget for MPD. This will allow the department to go to a modified 8 hours schedule, moving away from the 12 hour schedule.



11. There are several title and grade changes in the budget to properly compensate our employees and better reflect the duties they have. Also, the MCPT Demand Response Supervisor and the Go-West Supervisor will move from O/T non-exempt to exempt, and the Marketing & Downtown Development Director will move from O/T exempt to non-exempt.

| <b><u>Current Title</u></b>                | <b><u>Proposed Title</u></b>       |
|--|------------------------------------|
| Business Office Director                   | Finance Director                   |
| Community Development Coordinator          | Community Development Director     |
| Police Community Service Officer – Vigezzi | Police Social Services Coordinator |
| Police Records Clerk/Secretary             | Administrative Assistant           |
| Community Development Secretary            | Administrative Assistant           |
| Public Works Secretary                     | Administrative Assistant           |
| Fire Administrative Assistant              | Administrative Assistant           |
| Utility/Water Clerk                        | Account Specialist                 |
| Accounts Payable Clerk                     | Finance Specialist                 |
| Payroll Clerk                              | Human Resources Specialist         |

| <b><u>Title</u></b>                | <b><u>Current Grade</u></b> | <b><u>Proposed Grade</u></b> |
|------------------------------------|-----------------------------|------------------------------|
| Police Social Services Coordinator | 15                          | 19                           |
| Transit Assistant Director         | 18                          | 19                           |
| Community Dev Admin Assistant      | 13                          | 14                           |
| Community Dev. Lead Inspector      | 17                          | 18                           |
| Marketing & Downtown Director      | 17                          | 18                           |
| Deputy City Clerk                  | 14                          | 15                           |
| Community Dev. Rental Inspector    | 15                          | 16                           |
| Public Works Director              | 35                          | 37                           |
| Fire Chief                         | 31                          | 33                           |
| Police Chief                       | 34                          | 35                           |
| MCPT Demand Response Sup.          | 16                          | 17                           |
| MCPT Go West Sup.                  | 16                          | 17                           |
| Public Works Admin Asst.           | 13                          | 14                           |

### **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. The first well was successful at the new plant site and the land has been purchased. There is \$150,000 earmarked for purchasing additional well sites and \$800,000 for the beginning of the water plant design.

Capital expenses include \$50,000 for hydrant replacement, \$200,000 for the water main replacement, \$100,000 for lead services replacement, and \$200,000 for construction administration for the water main project. 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 in fiscal year 22-23 with the recommendation to continue with the same schedule this year.

| Fiscal Year | Rate/100 c.f. | Minimum 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, Burgess lift station for \$500,000, a replacement lift truck for \$80,000 and JULIE truck for \$40,000.

The Phase IIA plant improvements are scheduled to be started this fiscal year for \$2.6 million. This will include work at the headworks and digesters.

The following rates and debt service were scheduled in FY 22-23 and it is recommended to follow the same schedule this year.

| Fiscal Year | Rate/100 c.f. | Minimum 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 \$1.5M, we continue to budget conservatively, and it is expected the reserve will be higher than estimated. The estimated cash reserve at the end of FY 24-25 is \$5.2 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 for the fall of 2024 to recover population.

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,

A handwritten signature in black ink, appearing to read "Scott Coker", with a stylized, cursive script.

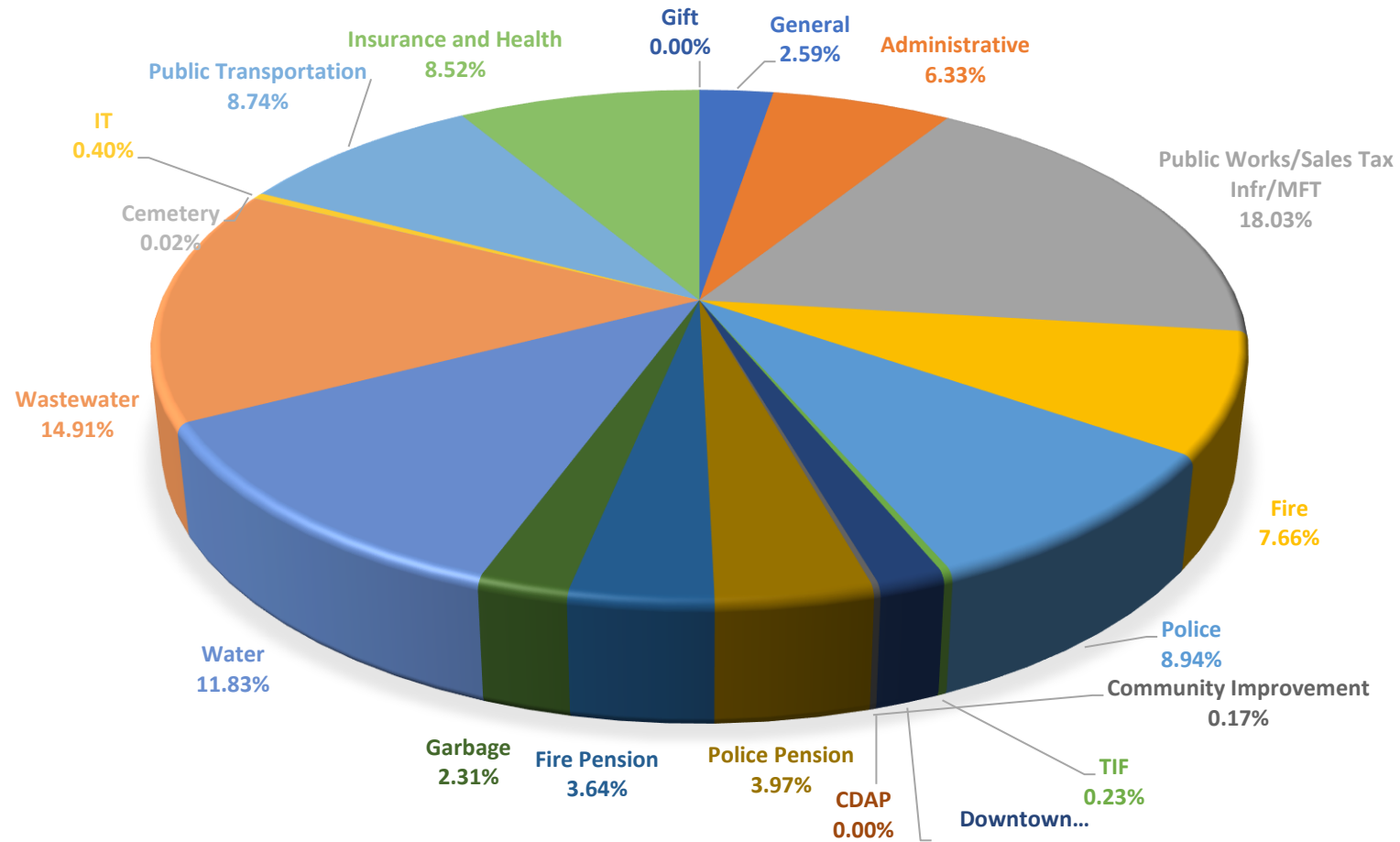
Scott Coker  
City Administrator



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BUDGET EXPENDITURES CHART

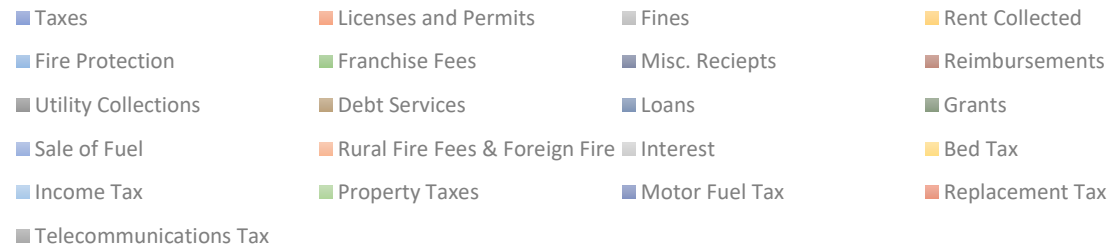
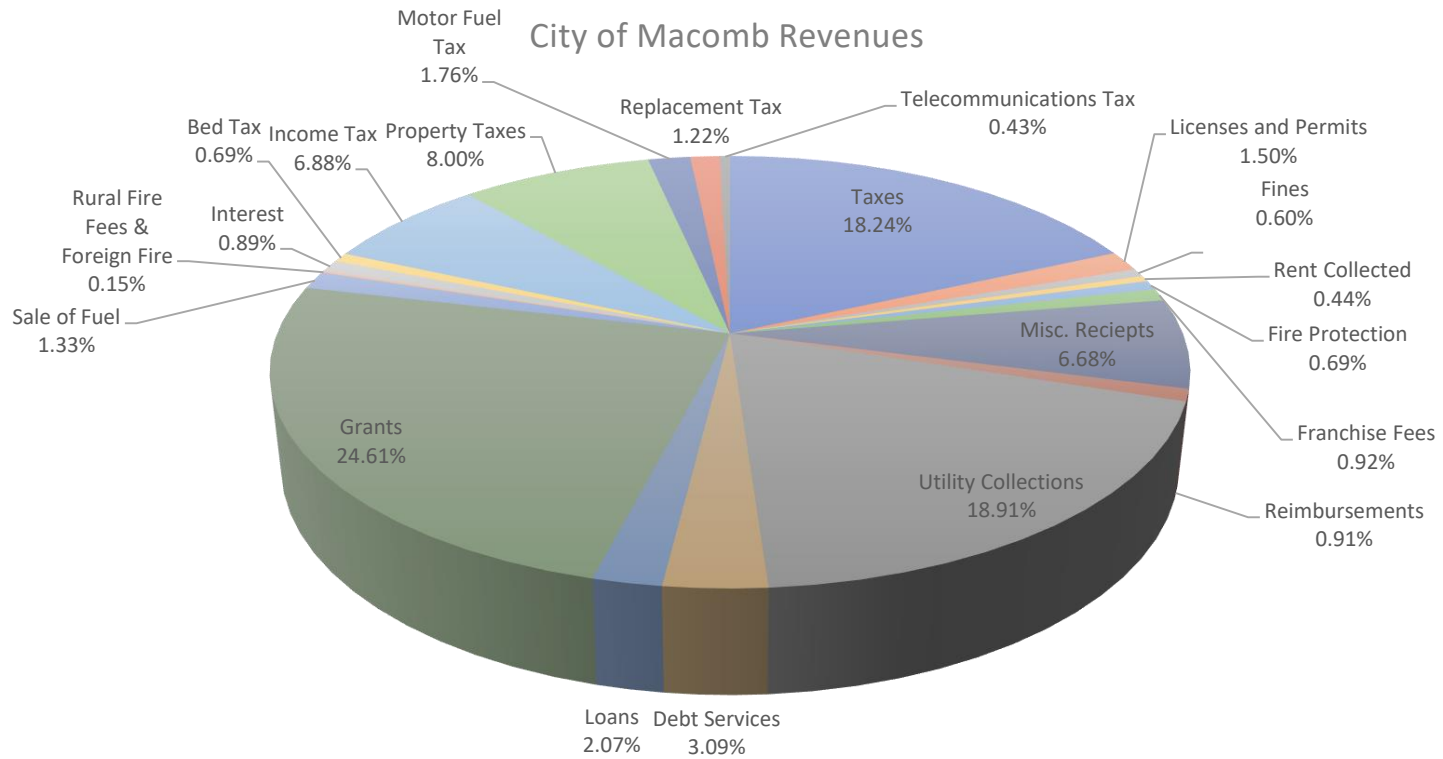
CITY OF MACOMB EXPENDITURES





# BUDGET 2024-2025

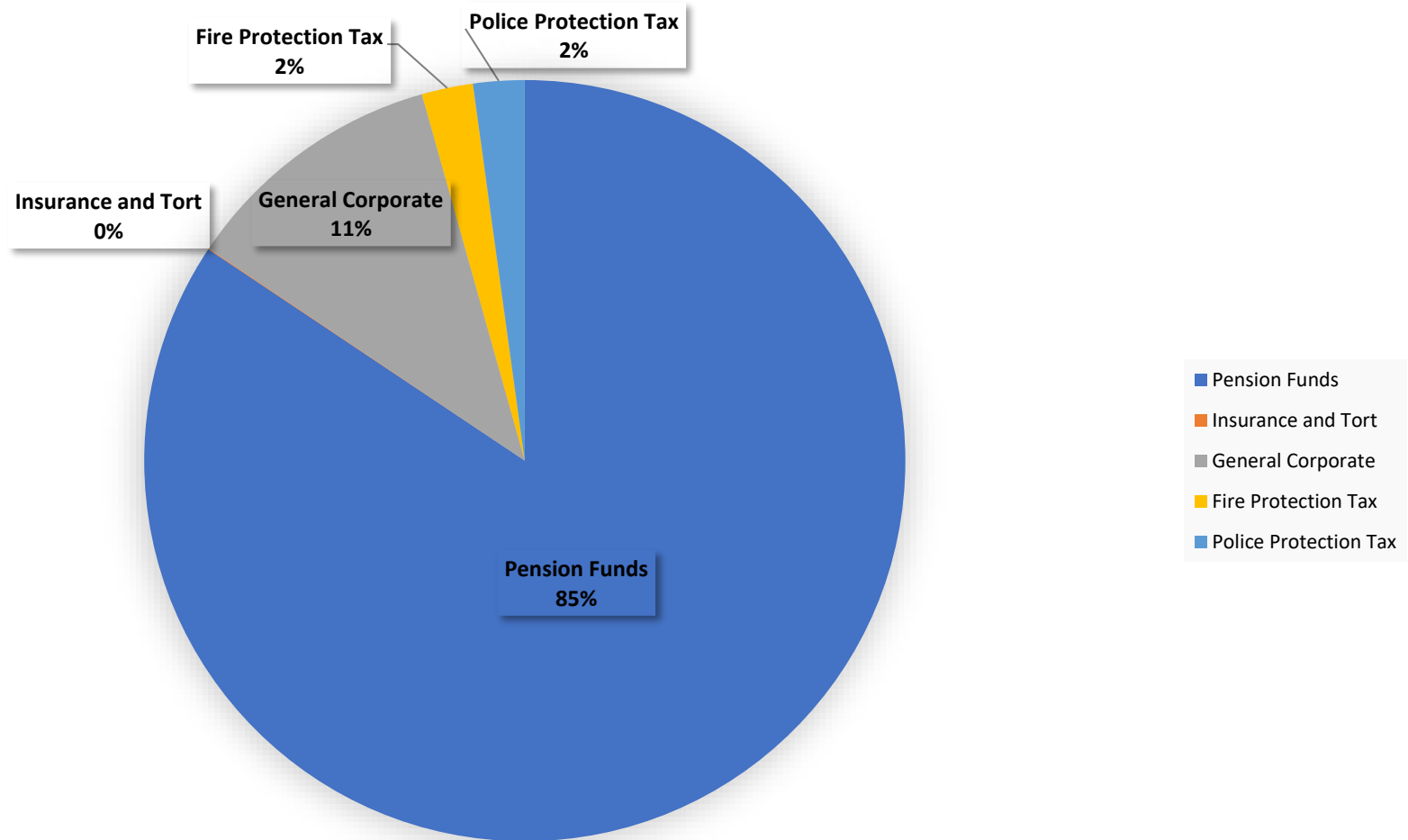
## BUDGET REVENUE CHART





BUDGET  
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PROPERTY TAX DISTRIBUTION CHART





BUDGET  
2024-2025

CASH SUMMARY

| Fund # | Fund                            | 5/1/2021  | 5/1/2022  | 5/1/2023  | Revenue 2023/24 | Expenses 2023/24 | 5/1/2024  | Revenue 2024/25       | Expenses 2024/25 | 5/1/2025  |
|--------|---------------------------------|-----------|-----------|-----------|-----------------|------------------|-----------|-----------------------|------------------|-----------|
| 100    | General Corporate               | 6,718,781 | 8,340,598 | 8,938,224 | 10,338,008      | 12,507,920       | 6,768,332 | 10,376,399            | 11,928,175       | 5,216,556 |
| 110    | Sales Tax Infrastructure        | 221,888   | 490,186   | 1,109,348 | 2,000,900       | 2,489,174        | 621,074   | 2,000,900             | 2,606,100        | 15,874    |
| 120    | Downtown Revitalization         | 1,086,549 | 739,570   | 323,721   | 73              | 6,226            | 317,568   | -                     | 317,568          | -         |
| 729    | Special Project Fund            | 67,649    | 63,942    | 63,425    | 1,400,000       | 1,423,774        | 39,651    | 3,465,000             | 3,465,000        | 39,651    |
| 210    | Garbage Fund                    | 9,549     | 65,894    | 156,393   | 1,228,340       | 1,170,248        | 214,485   | 1,198,159             | 1,191,384        | 221,260   |
| 220    | Cemetery Maintenance Fund       | 62,512    | 33,382    | 42,974    | 6,825           | 2,000            | 47,799    | 6,500                 | 8,000            | 46,299    |
| 240    | Fire Protection Tax Fund        | 14,074    | 87,094    | 148,070   | 116,831         | 79,390           | 185,511   | 856,692               | 866,390          | 175,813   |
| 205    | Police DUI Equipment Fund       | 19,083    | 31,354    | 34,809    | 7,320           | -                | 42,129    | 7,020                 | 25,000           | 24,149    |
| 215    | Police Drug Asset Fund          | 56,903    | 39,074    | 77,036    | 36,930          | 9,000            | 104,966   | 30,030                | 50,000           | 84,996    |
| 225    | Police Sex Offender Fund        | 8,692     | 8,362     | 8,462     | 1,202           | 5,300            | 4,364     | 1,002                 | 3,000            | 2,366     |
| 230    | Police Federal Drug Fund        | -         | 200       | 200       | 573             | -                | 773       | -                     | -                | 773       |
| 235    | Police Warrant Fund             | 5,587     | 7,967     | 9,543     | 4,002           | 4,500            | 9,045     | 4,002                 | 9,300            | 3,747     |
| 245    | Police Vehicle Fund             | 16,931    | 19,813    | 14,743    | 205             | 3,000            | 11,948    | 205                   | 3,000            | 9,153     |
| 250    | Police Protection Tax Fund      | 64,264    | 71,297    | 105,716   | 155,020         | 106,202          | 154,534   | 91,712                | 72,000           | 174,246   |
| 440    | Police Forfeiture Fund          | 7,361     | 7,361     | 7,362     | 2               | -                | 7,364     | 2                     | -                | 7,366     |
| 445    | Police IL. ST.Pol.Seizure Fund  | 936       | 946       | -         | -               | -                | -         | 10,000                | 5,000            | 5,000     |
| 450    | Police Electronic Citation Fund | 11,164    | 11,662    | 4,734     | 474             | 2,000            | 3,208     | 25,000                | 25,000           | 3,208     |
| 470    | Police Grants                   | -         | -         | -         | 207,526         | 144,358          | 63,168    | 11,000                | 11,000           | 63,168    |
| 307    | West Side TIF                   | 58,039    | 202,159   | 328,481   | 176,505         | 144,745          | 360,241   | 166,600               | 177,245          | 349,596   |
| 308    | Downtown Renovation Program     | 30,282    | 39,490    | 37,977    | 15              | -                | 37,992    | 20,015                | 50,000           | 8,007     |
| 309    | Marketing & Downtown Dev.       | 15,656    | 7,206     | 16,263    | 115,002         | 96,454           | 34,811    | 90,002                | 108,150          | 16,663    |
| 810    | Sculpting Downtown Macomb       | 4,255     | 4,254     | 4,255     | 1               | -                | 4,256     | 1                     | 2,000            | 2,257     |
| 304    | EAST SIDE TIF                   | -         | -         | -         | 63,773          | 55,000           | 8,773     | 83,002                | 75,000           | 16,775    |
| 320    | Downtown Dev Loans              | 84,976    | 65,781    | 81,066    | 14,666          | 25,000           | 70,732    | 14,666                | 60,000           | 25,398    |
| 325    | CDAP Rev Loans                  | 458,449   | 288,924   | 189,492   | 155,203         | 59,500           | 285,195   | 10,100                | -                | 295,295   |
| 410    | Hotel/Motel Tax                 | 20,246    | 33,577    | 17,548    | 250,010         | 230,000          | 37,558    | 250,010               | 248,000          | 39,568    |
| 420    | IMRF/FICA Fund                  | 396,794   | 328,482   | 153,613   | 16,768          | 170,381          | -         | 16,815                | 16,815           | -         |
| 460    | IT Fund                         | 47,687    | 74,912    | 52,212    | 150,000         | 202,000          | 212       | 172,000               | 172,000          | 212       |
| 500    | Water Fund                      | 890,782   | 1,602,745 | 1,756,106 | 4,529,891       | 5,034,957        | 1,251,040 | 4,731,500             | 5,546,619        | 435,921   |
| 535    | Water Infrastructure Grant Fund | 33,767    | -         | 156,575   | -               | -                | 156,575   | 1,500,000             | 1,500,000        | 156,575   |
| 600    | Wastewater Fund                 | 398,264   | 1,008,294 | 904,350   | 2,429,497       | 2,036,300        | 1,297,547 | 2,584,064             | 3,530,812        | 350,799   |
| 615    | Storm Sewer Fund                | 99,453    | 128,394   | 178,409   | 100,055         | 95,492           | 182,972   | 1,850,055             | 2,000,000        | 33,027    |
| 700    | Public Transportation           | 67,448    | 1,177,396 | 1,047,644 | 3,168,281       | 3,093,481        | 1,122,444 | 3,669,000             | 3,850,959        | 940,485   |
| 705    | Gen Liab/WC/Tort Ins            | -         | 63,355    | -         | 1,291,205       | 1,291,205        | -         | 765,066               | 765,066          | -         |
| 710    | Community Improv Fund           | 126,000   | 100,163   | 111,220   | 20,004          | 15,500           | 115,724   | 2,504                 | 75,000           | 43,228    |
| 727    | Housing Rehabilitation Grant    | -         | -         | -         | 550,000         | -                | 550,000   | 24/25 if not received | -                | 550,000   |
| 730    | Motor Fuel Tax                  | 769,319   | 2,016,257 | 1,879,041 | 633,344         | 711,000          | 1,801,385 | 645,456               | 2,243,500        | 203,341   |
| 760    | Gift Fund                       | 108,922   | 111,721   | 89,087    | 1,725           | 1,426            | 89,386    | -                     | -                | 89,386    |
| 800    | Health Trust Fund               | 1,938,226 | 2,244,475 | 2,162,907 | 2,762,844       | 2,783,000        | 2,142,751 | 3,039,549             | 2,988,000        | 2,194,300 |
| 805    | PEG Fund                        | 24,484    | 22,342    | 19,621    | -               | 2,250            | 17,371    | -                     | 2,250            | 15,121    |



BUDGET  
2024-2025

GENERAL CORP INCOME & EXPENSE

| FUND                        | DESCRIPTION                        | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET         |
|-----------------------------|------------------------------------|--------------------|--------------------|--------------------------|----------------------------|
| PROJECTED BEGINNING BALANCE |                                    | 8,340,023          | 8,938,224          | 8,938,244                | 6,768,332                  |
| 100                         | GENERAL CORP REVENUES              | 12,724,367         | 11,057,496         | 9,200,751                | 9,326,854 *Prop Tax Change |
|                             | TRANSFERS IN                       |                    |                    |                          |                            |
|                             | FROM WATER REVENUE FUNDS           | 468,929            | 466,864            | 478,164                  | 484,373                    |
|                             | FROM WASTEWATER REVENUE FUNDS      | 426,429            | 409,364            | 420,664                  | 426,873                    |
|                             | FROM GARBAGE FUND                  | 66,411             | 66,411             | 68,048                   | 71,484                     |
|                             | FROM SPECIAL POLICE FUNDS          |                    |                    |                          | 50,000                     |
|                             | INTRA FUND TRANSFER IN             |                    |                    |                          |                            |
|                             | FROM OPERATIONS DIVISION           |                    |                    |                          |                            |
|                             | FROM DOWNTOWN TIF                  | 10,000             | -                  | -                        | -                          |
|                             | FROM MUNICIPAL RETIREMENT          | -                  | 50,469             | 170,381                  | 16,815                     |
|                             | TOTAL TRANSFER IN                  | 971,769            | 993,108            | 1,137,257                | 1,049,545                  |
|                             | ADJUSTMENTS                        |                    |                    |                          |                            |
|                             | TOTAL REVENUES                     | 13,696,136         | 12,050,604         | 10,338,008               | 10,376,399                 |
|                             | ITEMS OF EXPENDITURES              |                    |                    |                          |                            |
| 140                         | OFFICE OF MAYOR                    | 105,701            | 112,393            | 126,930                  | 112,100                    |
| 125                         | OFFICE OF CITY CLERK               | 156,432            | 172,101            | 158,372                  | 183,690                    |
| 110                         | CITY COUNCIL                       | 22,559             | 32,560             | 36,867                   | 36,305                     |
| 105                         | OFFICE OF CITY ADMINISTRATOR       | 203,075            | 212,825            | 249,520                  | 295,633                    |
| 135                         | OFFICE OF CITY ATTORNEY            | 210,270            | 254,456            | 258,634                  | 287,318                    |
| 115                         | BUSINESS OFFICE                    | 729,206            | 659,461            | 680,050                  | 711,843                    |
| 100                         | GENERAL                            | 2,612,897          | 1,758,735          | 1,913,999                | 1,142,592                  |
| 145                         | POLICE DEPARTMENT                  | 3,436,019          | 3,498,346          | 3,533,891                | 3,811,527                  |
| 130                         | FIRE DEPARTMENT                    | 2,131,108          | 2,619,552          | 2,799,377                | 2,470,008                  |
| 120                         | CEMETERY                           | 276,629            | 448,603            | 339,065                  | 467,270                    |
| 150                         | COMMUNITY DEVELOPMENT OFFICE       | 474,523            | 568,623            | 551,552                  | 635,185                    |
| 155                         | CITY TREASURER                     | 8,454              | 10,650             | 13,630                   | 12,235                     |
| 160                         | FIRE AND POLICE COMSSION           | -                  | -                  | -                        | 47,400                     |
|                             | TOTAL EST. EXPENSES                | 10,366,873         | 10,348,305         | 10,661,887               | 10,213,106                 |
|                             | TRANSFERS OUT                      |                    |                    |                          |                            |
|                             | TO FLEX BENEFITS FUND              | -                  | -                  | -                        | -                          |
|                             | TO FIRE PENSION FUND               | 961,350            | 1,124,266          | -                        | -                          |
|                             | TO FIRE PENSION FUND               | 50,883             | 56,300             | -                        | -                          |
|                             | TO POLICE PENSION FUND             | 809,423            | 1,026,247          | -                        | -                          |
|                             | INTRA-FUND TRANSFER OUT            |                    |                    |                          |                            |
|                             | TO GENERAL CORP SICK/VACATION FUND | 53,610             | 200,000            | 88,000                   | -                          |
|                             | TO OPERATIONS DIV.                 | 205,572            | 1,008,027          | 812,828                  | 1,124,003                  |
|                             | TO MARKETING AND DOWNTOWN          | -                  | 25,000             | 20,000                   | -                          |
|                             | TO DOWNTOWN REVITALIZATION FUND    | -                  | -                  | -                        | -                          |
|                             | TO SPECIAL PROJECTS #729           | -                  | -                  | -                        | 150,000                    |
|                             | TO IT FUND                         | 80,000             | 110,000            | 130,000                  | 152,000                    |
|                             | TO INSURANCE/ TORTE FUND           | 610,124            | 480,000            | 795,205                  | 289,066                    |
|                             | TOTAL TRANSFERS OUT                | 2,845,961          | 4,046,840          | 1,846,033                | 1,715,069                  |
|                             | TOTAL EXPENDITURES                 | 13,212,834         | 14,395,145         | 12,507,920               | 11,928,175                 |
| PROJECTED ENDING BALANCE    |                                    | 8,938,244          | 6,593,683          | 6,768,332                | 5,216,556                  |





BUDGET  
2024-2025

GENERAL REVENUES

The General Corporate Fund serves as the financial backbone for essential city services, including police and fire departments, the Cemetery and Community Development Department, legal services, and various executive/legislative functions such as those overseen by the Mayor, City Clerk, City Council, and others. Noteworthy revenues allocated to this fund are outlined below:

**Property Taxes**

Property taxes credited to the General Corporate Fund will total an estimated \$309,300. 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**

Collected by the State of Illinois and distributed to local governments, replacement taxes serve to compensate for revenue lost when local authorities lost the ability to impose personal property taxes on various business entities.

**Sales Tax**

The City benefits from a portion of the State-collected Retailers' Occupation Tax (ROT) and Service Occupation Tax (SOT). ROT applies to Illinois businesses engaged in retail sales of tangible personal property, while SOT is levied on the sale or transfer of such property incidental to service provision. Currently, the municipal sales tax rate stands at one percent.

**Income Tax**

Local governments receive a share of State income tax revenue, with distributions based on population size.

**Use Tax**

This tax applies to the privilege of using tangible personal property purchased anywhere at retail, within Illinois. Liabilities arise when out-of-state vendors make retail sales to Illinois entities or consumers, when Illinois consumers buy from unregistered out-of-state retailers, or when Illinois businesses utilize inventory for internal purposes.

**Rents Collected**

The City receives rental income from various sources, including office space leased to MAVCB and Bold Brew House, as well as properties rented to Lifeguard Ambulance Services and cell phone companies for tower space usage. Additionally, land leases with Illinois Valley Paving, Macomb City Township, and Hood Farms contribute to the City's rental revenue.

**Lifeguard Ambulance Service Reimbursements**

Under an agreement dating back to February 1, 2018, the City and Lifeguard Ambulance Service (LAS) collaborate on medical transportation services. Revenue from LAS serves as reimbursement for fire department personnel time expended on ambulance assistance and administrative services provided.



BUDGET  
2024-2025

GENERAL CORP REVENUES

| GL NUMBER         | DESCRIPTION                             | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-------------------|---|--------------------|--------------------|--------------------------|--------------------|
| REVENUES          |   |                    |                    |                          |                    |
| 100-000-41000.000 | PROPERTY TAX                            | 2,233,514          | 2,624,313          | 266,852                  | 309,300 *          |
| 100-000-41001.000 | PERSONAL PROPERTY REPLACEMENT TAX       | 491,557            | 192,000            | 323,463                  | 237,820            |
| 100-000-41010.000 | SALES TAX                               | 3,563,692          | 3,450,000          | 3,600,000                | 3,700,000          |
| 100-000-41020.000 | INCOME TAX                              | 2,431,916          | 2,500,000          | 2,431,628                | 2,517,263          |
| 100-000-41023.000 | AUTO USE TAX                            | 7,472              | 6,800              | 8,000                    | 8,000              |
| 100-000-41025.000 | USE TAX                                 | 612,881            | 565,000            | 612,000                  | 632,100            |
| 100-000-41026.000 | CANNABIS USE TAX                        | 23,697             | 20,000             | 23,700                   | 24,381             |
| 100-000-41027.000 | STATE OF IL VIDEO GAMING                | 114,469            | 110,000            | 110,000                  | 110,000            |
| 100-000-41028.000 | LOCAL CANNABIS TAX                      | 149,910            | 130,000            | 150,000                  | 150,000            |
| 100-000-41029.000 | MUNICIPAL LOCAL VIDEO GAMING LICENSE    | 11,500             | 15,000             | 13,500                   | 13,500             |
| 100-000-41100.000 | INTEREST                                | (35,385)           |                    | 3,000                    | 3,000              |
| 100-000-41210.000 | PARKING VIOLATIONS                      | 2,645              | 2,768              | 2,200                    | 2,200              |
| 100-000-41215.000 | MOVING ORDINANCEVIOLATION               | 17,375             | 19,500             | 40,000                   | 40,000             |
| 100-000-41220.000 | COURT FINES                             | 106,285            | 75,000             | 116,000                  | 116,000            |
| 100-000-41300.000 | LIQUOR LICENSES                         | 143,928            | 100,000            | 156,000                  | 156,000            |
| 100-000-41301.000 | OTHER LICENSES                          | 3,941              | 3,000              | 3,500                    | 4,000              |
| 100-000-41310.000 | BUILDING PERMITS AND FEES               | 79,090             | 60,000             | 70,000                   | 70,000             |
| 100-000-41311.000 | PLANNING & ZBOA FEES                    | 2,350              | 2,200              | 2,200                    | 2,200              |
| 100-000-41312.000 | HISTORICAL PLAQUE APPL                  | 75                 | 75                 | 75                       | 75                 |
| 100-000-41320.000 | TOW-STORAGE-ADMIN FEES                  | 114,895            | 75,000             | 60,000                   | 60,000             |
| 100-000-41380.000 | CERTIFIED COPIES                        | 10,144             | 11,500             | 12,000                   | 12,000             |
| 100-000-41390.000 | RENTAL REGISTRATION                     | 83,116             | 75,000             | 80,000                   | 80,000             |
| 100-000-41400.000 | IL-WIU FIRE PROTECTION                  | 250,000            | 250,000            | 250,000                  | 250,000            |
| 100-000-41430.000 | CABLE TV FRANCHISE                      | 193,099            | 181,000            | 190,000                  | 190,000            |
| 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          |                    |                          |                    |
| 100-000-41510.000 | RENTS COLLECTED                         | 162,346            | 210,000            | 160,000                  | 160,000            |
| 100-000-41541.000 | CEMETERY LOT AND OPENINGS               | 49,515             | 68,700             | 60,000                   | 60,000             |
| 100-000-41544.000 | SWIMMING POOL REVENUES                  | 9,219              | 10,000             | 32,157                   | 32,000             |
| 100-000-41546.000 | LIFEGUARD AMBULANCE REIMB               | 65,944             | 60,000             | 98,000                   | 130,725            |
| 100-000-41590.000 | MISCELLANEOUS RECEIPTS                  | 262,510            | 3,000              | 12,000                   | 12,000             |
| 100-000-41602.000 | FIRE DEPT REIMBURSEMENT                 | 2,857              | 100                | 15,000                   | 3,000              |
| 100-000-41603.000 | CLERK REIMBURSEMENT                     | 1,505              | 2,000              | 2,500                    | 2,000              |
| 100-000-41604.000 | MAYOR REIMBURSEMENT                     | 150                | 150                | 1,600                    | 100                |
| 100-000-41605.000 | POLICE REIMBURSEMENT                    | 201,096            | 50,000             | 130,000                  | 75,000             |
| 100-000-41606.000 | COMMUNITY DEV. REIMBURSEMENT            | 14,339             | 5,000              | 5,000                    | 5,000              |
| 100-000-41607.000 | BUSINESS OFFICE REIMBURSEMENT           | 14,388             | 37,500             | 16,000                   | 15,000             |
| 100-000-41608.000 | CITY ADMIN REIMBURSEMENTS               |                    |                    | 386                      | 200                |
| 100-000-41610.000 | CEMETERY REIMBURSEMENT                  | 616                |                    | 1,100                    | 1,100              |
|                   |   | 12,724,367         | 11,057,496         | 9,200,751                | 9,326,854          |

\*Property Tax previously recorded under #100 and then transferred



BUDGET  
2024-2025

GENERAL EXPENDITURES

**Salaries**

Within the general corporate fund expenses, salaries cover a segment of janitorial staff and swimming pool wages.

**American Rescue Plan Act Notes from 23-24 Budget**

Total ARPA revenues amount to \$2,369,642, with allocations as follows: \$1,494,642 for capital improvements, \$390,000 for employee bonuses, \$350,000 for residential façade enhancements, \$50,000 for local non-profit grants, \$25,000 for small business competition support, and \$60,000 for the development of pocket parks.

**Utilities**

In the fiscal year 23/24, we engaged Nania Energy to negotiate reduced utility expenses. Projections indicate a 2.5% increase for Consumer Price Index (CPI) forecasts.

**Professional Fees**

Additionally, half of the expenses for the Fire and Police Actuarial Valuation are covered. TIF surplus payments are accounted for within professional fees.

**Computer Support/Maint**

The police special funds allocated \$50,000 to the General Fund to assist in covering the shared expense of a server for the 911 Center with the county.

**Spring Lake Contract**

The Spring Lake contract has been revised to stipulate that the Spring Lake Management group will now cover all utilities costs, except for propane. Additionally, the water fund will contribute half of the \$57,500 total cost for the Spring Lake contract. This year an additional \$3k will be allotted for light pole repairs.

**Special Census**

During the fiscal year 23/24, we collaborated with the county to initiate the special census process, with a payment of \$300,000 being made for this purpose.

**Animal Control**

The City covers half of the expenses related to wages and benefits for County employees who provide this service. Additionally, there is a 13% increase allocated to Animal Control in response to expressed needs.

**Residential Façade Program**

The residential façade program, initially funded by ARAP funds in 23/24, received a positive response.

**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.

**Association Dues and Memberships**

Membership dues are remitted to several organizations, including the Western Illinois Regional Council, the Illinois Municipal League, and the International Town and Gown Association.

**IMRF and FICA**

Expenses related to Illinois Municipal Retirement and FICA are now itemized within individual departments and funds.

**General Operating**

This line item encompasses tax bills for city-owned properties, employee gift certificates for Christmas, and refunds to citizens.

**Bld/Grnd/Fixed Equ. Maint.**

An extra \$15,000 has been designated for the purchase of new chairs for the community room at City Hall.

**Capital Equipment and Improvements**

\$45K city hall generator match, \$20K city hall security upgrades, \$40k north city entrance sign, \$30k city hall landscaping, \$5k city attorney office carpet and paint.

**MAEDCO Payments**

The association dues remain the same \$50k per year, this year an additional \$37,500 will be made to MAEDCO for property purchase.



BUDGET  
2024-2025

GENERAL GOVERNMENT DEPT 100

| GL NUMBER         | DESCRIPTION                    | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-------------------|--------------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES      |                                |                    |                    |                          |                    |
| Dept 100          |                                |                    |                    |                          |                    |
| 100-100-52000.000 | SALARIES                       | 27,423             |                    | 7,000                    | 1,000              |
| 100-100-52000.100 | OVERTIME                       |                    |                    |                          |                    |
| 100-100-52000.200 | PART-TIME SALARIES             | 8,114              | 108,750            | 95,000                   | 115,500            |
| 100-100-52000.400 | BONUS/HAZARD PAY               | 366,175            |                    |                          |                    |
| 100-100-52020.000 | IMRF                           | 829                | 1,275              | 1,600                    | 1,300              |
| 100-100-52040.000 | FICA CITY SHARE                | 1,444              | 8,319              | 8,800                    | 8,000              |
| 100-100-52100.000 | EMPLOYEE INSURANCE             | 348                | 708                | 10,000                   | 2,515              |
| 100-100-52175.000 | DEFERRED COMP                  |                    |                    |                          |                    |
| 100-100-52200.000 | EMPLOYER PENSION CONTR         | 25,373             | 25,373             | 25,373                   | 25,373             |
| 100-100-52200.001 | PPRT DISTRIBUTION              | 144,538            |                    | 125,407                  | 92,204             |
| 100-100-52500.000 | TRAVEL/TRAINING/CONT ED        | 663                |                    | 100                      | 100                |
| 100-100-52550.000 | ASSOC DUES/MEMBERSHIPS         | 11,686             | 15,000             | 12,000                   | 15,000             |
| 100-100-52610.000 | ANIMAL CONTROL                 | 46,255             | 65,000             | 73,000                   | 75,000             |
| 100-100-52830.000 | POLICE/FIRE COMMISSION         | 30,520             | 35,000             | 40,000                   | *                  |
| 100-100-52860.000 | RESIDENTIAL FACADE             | 166,568            | 243,000            | 156,000                  |                    |
| 100-100-52870.000 | UNION NEGOTIATIONS             |                    | 5,000              |                          | 5,000              |
| 100-100-53100.000 | OFFICE SUPPLIES                | 1,230              | 1,000              | 600                      | 1,000              |
| 100-100-53130.000 | OFFICE EQUIP/FURN(NONCAP)      |                    | 1,400              | 200                      | 1,000              |
| 100-100-53140.000 | ADVERTISING/MARKETING          | 96                 | 250                | 700                      | 700                |
| 100-100-53160.000 | POSTAGE                        | 275                | 300                | 400                      | 400                |
| 100-100-53200.000 | TELEPHONE                      | 3,159              | 4,960              | 2,000                    | 2,000              |
| 100-100-53250.000 | TELEVISION SERVICES            | 15,900             | 13,000             | 13,000                   | 13,000             |
| 100-100-53300.000 | UTILITIES                      | 43,515             | 40,400             | 27,000                   | 27,000             |
| 100-100-53350.000 | CIVIL DEFENSE BUDGET           | 14,950             | 16,500             | 15,000                   | 15,000             |
| 100-100-53400.000 | COMPUTER SUPPORT/MAINT         |                    |                    |                          | 141,000            |
| 100-100-53500.000 | PROFESSIONAL FEES              | 81,173             | 55,000             | 47,000                   | 50,000             |
| 100-100-54050.000 | COMMUNITY SPONSORSHIPS         | 11,208             | 15,000             | 20,000                   | 17,500             |
| 100-100-54700.000 | MAEDCO PAYMENTS                | 50,000             | 50,000             | 50,000                   | 87,500             |
| 100-100-54760.000 | PIERCE ST STORAGE BLDG         | 5,247              | 20,000             | 5,000                    | 10,000             |
| 100-100-54770.000 | LOCAL NON-PROFIT GRANT         | 50,400             |                    | 4,200                    |                    |
| 100-100-55020.000 | CAPITAL IMPROVEMENTS           | 1,164,476          | 356,900            | 451,000                  | 140,000            |
| 100-100-55050.000 | EQUIP LOAN/LEASE PAYMENTS      | 7,606              | 10,000             | 8,000                    | 8,000              |
| 100-100-55200.000 | SWIMMING POOL EXPENSES         | 50,091             | 41,000             | 41,000                   | 40,000             |
| 100-100-55202.000 | SWIMMING POOL REPAIR/MTC       | 31,807             | 20,000             | 20,000                   | 20,000             |
| 100-100-55204.000 | SPRING LK MGMT. CONTRACT       | 85,000             | 115,000            | 115,000                  | 115,000            |
| 100-100-55205.000 | SPRINGLAKE UTILITIES/MAINTENAN | 60,000             | 3,000              | 3,000                    | 7,500              |
| 100-100-55208.000 | UTILITIES CAMP CHICAGAMI       | 950                |                    | 200                      |                    |
| 100-100-55351.000 | SM. BUS. COMPETITION EXP.      |                    | 25,000             | 25,000                   |                    |
| 100-100-56200.000 | GENERAL OPERATING EXP          | 27,029             | 25,000             | 22,500                   | 30,000             |
| 100-100-57000.000 | BLD/GRND/FIXED EQU.MAINT       | 35,383             | 35,000             | 60,000                   | 45,000             |
| 100-100-57120.000 | DEPOT EXPENSES                 | 25,598             | 50,000             | 15,000                   | 25,000             |
| 100-100-57122.000 | CENSUS EXPENSES                |                    | 300,000            | 361,319                  |                    |
| 100-100-57123.000 | POCKET PARKS                   | 17,868             | 47,600             | 47,600                   |                    |
| 100-100-58800.000 | TOWNSHIP TAX REIMB.            |                    | 5,000              | 5,000                    | 5,000              |
|                   |                                | 2,612,897          | 1,758,735          | 1,913,999                | 1,142,592          |

\*Moved to 100-160



BUDGET  
2024-2025

GEN SICK & VACATION FUND 260

| GL NUMBER         | DESCRIPTION                            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-------------------|--|--------------------|--------------------|--------------------------|--------------------|
|                   | PROJECTED BEGINNING BALANCE            | 200,000            | 200,000            | 179,657                  | 200,397            |
|                   | REVENUES                               |                    |                    |                          |                    |
| 260-000-41570.100 | INTRA FUND TRANSFER IN<br>FROM GENERAL | 53,610             | 200,000            | 88,000                   |                    |
|                   | TOTAL REVENUES                         | 53,610             | 200,000            | 88,000                   |                    |
|                   | EXPENDITURES                           |                    |                    |                          |                    |
| 260-100-52000.000 | SALARIES                               | 71,481             | 200,000            | 50,000                   |                    |
| 260-100-52020.000 | IMRF CITY SHARE                        | 492                |                    | 15,000                   |                    |
| 260-100-52040.000 | FICA CITY SHARE                        | 1,584              |                    | 900                      |                    |
| 260-100-52100.000 | EMPLOYEE INSURANCE                     | 187                |                    | 10                       |                    |
| 260-100-58301.000 | TRANSFER TO HEALTH TRU                 | 0                  |                    | 1,300                    |                    |
| 260-100-52175.000 | Deferred Comp                          | 209                |                    | 50                       |                    |
|                   | TOTAL EXPENDITURES                     | 73,953             | 200,000            | 67,260                   |                    |
|                   | PROJECTED ENDING BALANCE               | 179,657            | 200,000            | 200,397                  | 200,397            |

This fund was set up to manage cash reserves linked to accrued benefit time, encompassing sick time owed to employees. These funds are disbursed upon an employee's retirement, resignation, or termination.

The target funding amount is \$200,000. This figure will be reassessed annually to ensure adequacy, considering workforce demographics and information concerning individual employee retirement plans.



BUDGET  
2024-2025

CITY ADMINISTRATOR DEPT 105

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 105           |                           |                    |                    |                          |                    |
| 100-105-52000.000  | SALARIES                  | 154,390            | 155,605            | 180,000                  | 203,658            |
| 100-105-52000.100  | OVERTIME                  |                    |                    |                          |                    |
| 100-105-52020.000  | IMRF                      | 3,437              | 5,119              | 6,000                    | 10,405             |
| 100-105-52040.000  | FICA CITY SHARE           | 5,635              | 11,904             | 14,000                   | 15,600             |
| 100-105-52100.000  | EMPLOYEE INSURANCE        | 328                | 342                | 350                      | 600                |
| 100-105-52175.000  | DEFERRED COMP             | 1,199              | 1,238              | 1,400                    | 2,000              |
| 100-105-52500.000  | TRAVEL/TRAINING/CONT ED   | 5,542              | 5,000              | 8,000                    | 8,000              |
| 100-105-52550.000  | ASSOC DUES/MEMBERSHIPS    | 418                | 450                | 450                      | 550                |
| 100-105-53100.000  | OFFICE SUPPLIES           | 797                | 600                | 700                      | 700                |
| 100-105-53130.000  | OFFICE EQUIP/FURN(NONCAP) | 4                  | 1,600              | 1,100                    | 5,000              |
| 100-105-53140.000  | ADVERTISING/MARKETING     |                    | 50                 | 70                       | 70                 |
| 100-105-53150.000  | PUBLICATIONS/PRINTING     | 65                 | 150                | 150                      | 150                |
| 100-105-53160.000  | POSTAGE                   | 88                 | 100                | 100                      | 100                |
| 100-105-53200.000  | TELEPHONE                 | 1,273              | 1,085              | 1,200                    | 1,200              |
| 100-105-53400.000  | COMPUTER SUPPORT/MAINT    | 370                | 480                | 500                      | 500                |
| 100-105-56200.000  | GENERAL OPERATING EXP     | 627                | 200                | 300                      | 300                |
| 100-105-58301.000  | TRANSFER TO HEALTH TRUST  | 28,902             | 28,902             | 35,200                   | 46,800             |
| TOTAL EXPENDITURES |                           | 203,075            | 212,825            | 249,520                  | 295,633            |

The City Administrator is responsible for overseeing all personnel matters, financial affairs, and daily operations of all City Departments. They are tasked with planning and supervising the development of programs, services, and activities, ensuring the efficient and effective delivery of City services to all citizens. Additionally, the City Administrator investigates and addresses complaints regarding City programs, services, or activities. They also assist in preparing agendas for committee and council meetings and promote the adoption, enforcement, and repeal of City ordinances, rules, and regulations as necessary.

An Administrative Assistant is shared by the City Administrator and the Mayor. This budget accounts for half of the wages, benefits, and office expenses for this position. The 2024/2025 budget includes a budgeted position for a grant writer.



BUDGET  
2024-2025

CITY COUNCIL DEPT 110

| GL NUMBER          | DESCRIPTION             | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|-------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                         |                    |                    |                          |                    |
| Dept 110           |                         |                    |                    |                          |                    |
| 100-110-52000.000  | SALARIES                | 15,851             | 17,540             | 22,000                   | 20,140             |
| 100-110-52020.000  | IMRF                    | 246                | 367                | 367                      | 610                |
| 100-110-52040.000  | FICA CITY SHARE         | 607                | 852                | 1,600                    | 855                |
| 100-110-52100.000  | EMPLOYEE INSURANCE      | 528                | 901                | 800                      | 1,000              |
| 100-110-52500.000  | TRAVEL/TRAINING/CONT ED | 3,285              | 10,000             | 9,000                    | 10,000             |
| 100-110-53200.000  | TELEPHONE               | 1,600              | 2,200              | 2,600                    | 3,200              |
| 100-110-56200.000  | GENERAL OPERATING EXP   | 442                | 700                | 500                      | 500                |
| TOTAL EXPENDITURES |                         | 22,559             | 32,560             | 36,867                   | 36,305             |

This budget accounts for expenses directly associated with the salaries and expenditures of the members of the Macomb City Council. The City Council is composed of five ward aldermen and two aldermen-at-large



BUDGET  
2024-2025

CITY TREASURER DEPT 155

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 155           |                           |                    |                    |                          |                    |
| 100-155-52000.000  | SALARIES                  | 7,500              | 7,500              | 9,600                    | 7,500              |
| 100-155-52020.000  | IMRF                      | 166                | 247                | 20                       | 411                |
| 100-155-52040.000  | FICA CITY SHARE           | 287                | 574                | 900                      | 574                |
| 100-155-52100.000  | EMPLOYEE INSURANCE        | 53                 | 179                | 1,000                    | 190                |
| 100-155-52175.000  | DEFERRED COMP             |                    |                    |                          |                    |
| 100-155-52500.000  | TRAVEL/TRAINING/CONT ED   | 400                | 1,800              | 1,800                    | 3,000              |
| 100-155-52550.000  | ASSOC DUES/MEMBERSHIPS    |                    |                    |                          | 250                |
| 100-155-53100.000  | OFFICE SUPPLIES           |                    | 300                | 0                        | 0                  |
| 100-155-53130.000  | OFFICE EQUIP/FURN(NONCAP) |                    | 50                 | 50                       | 50                 |
| 100-155-53200.000  | TELEPHONE                 |                    |                    | 260                      | 260                |
| 100-155-56200.000  | GENERAL OPERATING EXP     | 48                 |                    |                          |                    |
| TOTAL EXPENDITURES |                           | 8,454              | 10,650             | 13,630                   | 12,235             |

The City Treasurer is responsible for fulfilling duties outlined by statute or ordinance and serves as the town collector. They manage all funds received by or disbursed from the City. Additionally, they have a significant role in developing ordinances, policies, and procedures related to financial matters, such as deposits, financial records and reports, audit reports, and issues related to bonds and taxation.





BUDGET  
2024-2025

BUSINESS OFFICE DEPT 115

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 115           |                           |                    |                    |                          |                    |
| 100-115-52000.000  | SALARIES                  | 412,067            | 360,198            | 360,198                  | 375,500            |
| 100-115-52000.100  | OVERTIME                  | 177                |                    | 2,000                    | 2,000              |
| 100-115-52020.000  | IMRF                      | 8,973              | 11,851             | 12,200                   | 20,566             |
| 100-115-52040.000  | FICA CITY SHARE           | 13,766             | 27,555             | 27,000                   | 28,600             |
| 100-115-52100.000  | EMPLOYEE INSURANCE        | 1,607              | 1,368              | 1,000                    | 1,500              |
| 100-115-52175.000  | DEFERRED COMP             | 2,628              | 2,112              | 2,200                    | 2,200              |
| 100-115-52500.000  | TRAVEL/TRAINING/CONT ED   | 2,357              | 15,000             | 8,071                    | 10,000             |
| 100-115-52550.000  | ASSOC DUES/MEMBERSHIPS    | 494                | 500                | 190                      | 500                |
| 100-115-53100.000  | OFFICE SUPPLIES           | 3,743              | 5,000              | 3,500                    | 5,000              |
| 100-115-53130.000  | OFFICE EQUIP/FURN(NONCAP) | 853                | 3,500              | 1,000                    | 2,500              |
| 100-115-53150.000  | PUBLICATIONS/PRINTING     | 6,028              | 8,000              | 5,000                    | 5,000              |
| 100-115-53160.000  | POSTAGE                   | 32,614             | 30,000             | 35,000                   | 40,000             |
| 100-115-53200.000  | TELEPHONE                 | 3,375              | 3,685              | 2,000                    | 2,000              |
| 100-115-53400.000  | COMPUTER SUPPORT/MAINT    | 557                | 3,000              | 3,186                    | 500                |
| 100-115-53500.000  | PROFESSIONAL FEES         | 89,640             | 60,000             | 90,000                   | 65,000             |
| 100-115-56200.000  | GENERAL OPERATING EXP     | 985                | 300                | 113                      | 300                |
| 100-115-58301.000  | TRANSFER TO HEALTH TRUST  | 149,342            | 127,392            | 127,392                  | 150,677            |
| TOTAL EXPENDITURES |                           | 729,206            | 659,461            | 680,050                  | 711,843            |

The Business Office is responsible for supervising finance and human resources, which entails duties such as utility billing, overseeing accounts receivable and payable, managing risk, handling investments and loans, administering the employee benefit plan, processing payroll, managing deferred compensation, pension payroll, and maintaining personnel records.

The Business Office operates with a staff of 6 full-time employees.

Professional Fees encompass expenses associated with auditing services and implementing GASB standards.



BUDGET  
2024-2025

CEMETERY

This budget includes expenses related to the operations and maintenance of the Oakwood and Old Macomb Cemeteries, as well as the maintenance of all City landscaping.

The Cemetery is staffed with two full-time employees, one part-time employee, and utilizes 3,500 hours of part-time help.

Professional Fees include \$30,000 designated for a Chandler Park Master Plan and \$15,000 to ADA ramp.

Capital Equipment encompasses the purchase of a Ford F-250 Truck for \$41,000 (ordered in 2023), and \$5,000 for a mower.

Capital Improvement allocates \$3,500 for painting the shop buildings.

Park Improvements, Park Misc., and Park Electrical expenses have been transferred from the closed TIF budget to the Cemetery and Grounds budget. The Cemetery is responsible for maintaining all landscaping for City parks.

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



BUDGET  
2024-2025

CEMETERY DEPT 120

| GL NUMBER                       | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|---------------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES                    |                           |                    |                    |                          |                    |
| Dept 120 - CEMETERY AND GROUNDS |                           |                    |                    |                          |                    |
| 100-120-52000.000               | SALARIES                  | 99,266             | 107,092            | 107,092                  | 117,700            |
| 100-120-52000.100               | OVERTIME                  | 11,607             | 7,000              | 7,000                    | 7,000              |
| 100-120-52000.200               | PART-TIME SALARIES        | 57,020             | 70,000             | 67,000                   | 81,500             |
| 100-120-52020.000               | IMRF                      | 2,197              | 3,523              | 4,000                    | 8,600              |
| 100-120-52040.000               | FICA CITY SHARE           | 4,781              | 12,691             | 16,000                   | 16,600             |
| 100-120-52100.000               | EMPLOYEE INSURANCE        | 1,076              | 906                | 1,000                    | 1,300              |
| 100-120-52175.000               | DEFERRED COMP             | 625                | 673                | 700                      | 700                |
| 100-120-52430.000               | SAFETY EQUIPMENT/UNIFORM  | 2,549              | 3,000              | 3,000                    | 3,000              |
| 100-120-52500.000               | TRAVEL/TRAINING/CONT ED   | 400                | 1,250              |                          | 1,250              |
| 100-120-52525.000               | DRUG AND ALCOHOL TESTS    | 89                 | 170                | 170                      | 170                |
| 100-120-52550.000               | ASSOC DUES/MEMBERSHIPS    | 40                 | 100                | 40                       | 100                |
| 100-120-53100.000               | OFFICE SUPPLIES           | 381                | 500                | 500                      | 500                |
| 100-120-53130.000               | OFFICE EQUIP/FURN(NONCAP) |                    | 750                | 750                      | 750                |
| 100-120-53140.000               | ADVERTISING/MARKETING     |                    | 200                |                          | 200                |
| 100-120-53150.000               | PUBLICATIONS/PRINTING     | 139                | 200                | 115                      | 200                |
| 100-120-53200.000               | TELEPHONE                 | 3,074              | 470                | 3,100                    | 3,100              |
| 100-120-53300.000               | UTILITIES                 | 5,330              | 4,800              | 4,800                    | 4,800              |
| 100-120-53400.000               | COMPUTER SUPPORT/MAINT    |                    | 3,200              |                          | 200                |
| 100-120-53500.000               | PROFESSIONAL FEES         |                    | 50,150             | 25,000                   | 45,000             |
| 100-120-55000.000               | CAPITAL EQUIPMENT         | 27,000             | 41,000             |                          | 46,000             |
| 100-120-55020.000               | CAPITAL IMPROVEMENTS      |                    | 9,500              | 8,470                    | 3,500              |
| 100-120-55610.000               | PARK IMPROVEMENTS         | 1,337              | 42,500             | 6,500                    | 42,500             |
| 100-120-55620.000               | PARK MISC.                | 1,939              | 4,500              | 6,000                    | 6,000              |
| 100-120-55630.000               | PARK ELECTRICAL           |                    | 8,000              | 10,000                   | 10,000             |
| 100-120-56000.000               | MAINT OF LICENSED VEHICLE | 3,641              | 5,500              | 4,000                    | 5,500              |
| 100-120-56021.000               | GAS/FUEL                  | 12,747             | 14,100             | 10,000                   | 10,000             |
| 100-120-56025.000               | MAINT OF MOVABLE EQUIP    | 6,004              | 14,000             | 14,000                   | 5,500              |
| 100-120-56050.000               | HAND TOOLS - SMALL EQUIP  | 2,247              | 4,500              | 4,500                    | 4,500              |
| 100-120-56200.000               | GENERAL OPERATING EXP     | 1,480              | 2,500              | 2,500                    | 2,500              |
| 100-120-57000.000               | BLD/GRND/FIXED EQU.MAINT  | 9,784              | 13,000             | 10,000                   | 13,000             |
| 100-120-58301.000               | TRANSFER TO HEALTH TRUST  | 21,876             | 22,828             | 22,828                   | 25,600             |
| TOTAL EXPENDITURES              |                           | 276,629            | 448,603            | 339,065                  | 467,270            |



BUDGET  
2024-2025

CEMETERY MAINTENANCE DEPT 220

| GL NUMBER                   | DESCRIPTION           | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-----------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                       | 33,382             | 42,974             | 42,974                   | 49,799             |
| REVENUES                    |                       |                    |                    |                          |                    |
| 220-000-41575.000           | CEMETERY MAINT FEES   | 5,420              | 6,000              | 6,000                    | 6,000              |
| 220-000-41580.101           | STONE SETTING FEE     | 890                | 500                | 825                      | 500                |
| TOTAL REVENUES              |                       | 6,310              | 6,500              | 6,825                    | 6,500              |
| EXPENDITURES                |                       |                    |                    |                          |                    |
| 220-100-55260.000           | STONE REFURBISHMENT   |                    | 2,000              | 2,000                    | 3,000              |
| 220-100-56200.000           | GENERAL OPERATING EXP |                    |                    |                          | 5,000              |
| TOTAL EXPENDITURES          |                       |                    | 2,000              | 2,000                    | 8,000              |
| PROJECTED ENDING BALANCE    |                       | 42,974             | 47,474             | 47,799                   | 48,299             |

This fund was established for general enhancements and improvements to the cemetery. \$75.00 from each grave opening is allocated to gradually build this fund to a sustainable level.

In FY 11-12, a stone setting fee of \$40.00 was introduced, which is utilized to finance the leveling of stones.



BUDGET  
2024-2025

CITY CLERK DEPT 125

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 125           |                           |                    |                    |                          |                    |
| 100-125-52000.000  | SALARIES                  | 80,971             | 81,418             | 84,072                   | 89,000             |
| 100-125-52000.100  | OVERTIME                  | 613                | 1,100              |                          | 2,000              |
| 100-125-52020.000  | IMRF                      | 847                | 2,679              | 1,500                    | 4,867              |
| 100-125-52040.000  | FICA CITY SHARE           | 2,523              | 6,229              | 7,158                    | 6,800              |
| 100-125-52100.000  | EMPLOYEE INSURANCE        | 320                | 456                | 230                      | 500                |
| 100-125-52175.000  | DEFERRED COMP             | 736                | 451                | 360                      | 465                |
| 100-125-52500.000  | TRAVEL/TRAINING/CONT ED   | 1,310              | 3,000              | 3,000                    | 3,000              |
| 100-125-52550.000  | ASSOC DUES/MEMBERSHIPS    | 460                | 800                | 800                      | 500                |
| 100-125-53100.000  | OFFICE SUPPLIES           | 1,774              | 1,500              | 1,500                    | 800                |
| 100-125-53130.000  | OFFICE EQUIP/FURN(NONCAP) | 218                | 1,000              | 1,500                    | 1,500              |
| 100-125-53140.000  | ADVERTISING/MARKETING     |                    | 150                | 150                      |                    |
| 100-125-53150.000  | PUBLICATIONS/PRINTING     | 6,975              | 7,000              | 7,000                    | 8,000              |
| 100-125-53160.000  | POSTAGE                   | 408                | 800                | 500                      | 600                |
| 100-125-53200.000  | TELEPHONE                 | 1,832              | 1,027              | 1,200                    | 1,200              |
| 100-125-53400.000  | COMPUTER SUPPORT/MAINT    | 81                 | 3,000              | 2,000                    | 14,000             |
| 100-125-53500.000  | PROFESSIONAL FEES         | 14,937             | 15,000             | 10,000                   | 10,000             |
| 100-125-56200.000  | GENERAL OPERATING EXP     | 914                | 100                | 100                      | 100                |
| 100-125-58301.000  | TRANSFER TO HEALTH TRUST  | 41,513             | 46,391             | 37,302                   | 40,358             |
| TOTAL EXPENDITURES |                           | 156,432            | 172,101            | 158,372                  | 183,690            |

The City Clerk's traditional statutory duties revolve around the care and custody of City records. The Clerk is tasked with recording City Council and Committee of the Whole minutes, preparing agendas, maintaining ordinances, resolutions, and agreements, as well as recording birth and death certificates. Additionally, the Clerk's office oversees scheduling for the use of the Community Room in City Hall.

Furthermore, the City Clerk acts as the 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.**

\$14k has been allotted for a new software to assist the clerks office with agendas, meeting minutes, etc.



BUDGET  
2024-2025

CITY ATTORNEY DEPT 135

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 135           |                           |                    |                    |                          |                    |
| 100-135-52000.000  | SALARIES                  | 176,430            | 183,337            | 183,337                  | 188,160            |
| 100-135-52000.100  | OVERTIME                  |                    | 100                | 100                      | 100                |
| 100-135-52020.000  | IMRF                      | 3,490              | 6,032              | 6,032                    | 10,500             |
| 100-135-52040.000  | FICA CITY SHARE           | 6,799              | 14,025             | 14,025                   | 15,000             |
| 100-135-52100.000  | EMPLOYEE INSURANCE        | 445                | 456                | 456                      | 500                |
| 100-135-52175.000  | DEFERRED COMP             | 1,227              | 1,265              | 1,265                    | 1,300              |
| 100-135-52500.000  | TRAVEL/TRAINING/CONT ED   | 2,767              | 3,000              | 3,000                    | 3,000              |
| 100-135-52550.000  | ASSOC DUES/MEMBERSHIPS    | 910                | 1,200              | 1,200                    | 1,200              |
| 100-135-53100.000  | OFFICE SUPPLIES           | 924                | 500                | 500                      | 750                |
| 100-135-53130.000  | OFFICE EQUIP/FURN(NONCAP) | 643                | 4,000              | 4,000                    | 1,500              |
| 100-135-53150.000  | PUBLICATIONS/PRINTING     | 884                | 400                | 400                      | 400                |
| 100-135-53160.000  | POSTAGE                   | 881                | 750                | 1,600                    | 1,600              |
| 100-135-53200.000  | TELEPHONE                 | 1,273              | 1,527              | 1,527                    | 1,600              |
| 100-135-53400.000  | COMPUTER SUPPORT/MAINT    | 1,954              | 2,500              | 2,500                    | 2,500              |
| 100-135-53500.000  | PROFESSIONAL FEES         | 229                | 750                | 1,200                    | 18,850             |
| 100-135-58301.000  | TRANSFER TO HEALTH TRUST  | 11,414             | 34,614             | 37,492                   | 40,358             |
| TOTAL EXPENDITURES |                           | 210,270            | 254,456            | 258,634                  | 287,318            |

#### 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.

#### Professional Fees

\$18k has been allotted for legal assistance with seeking to execute additional annexations.



BUDGET  
2024-2025

FIRE DEPT SUMMARY

The Macomb Fire Department is responsible for fire suppression, emergency medical services, hazmat, and technical rescue operations within the city, and it offers mutual aid throughout the county. Additionally, the department manages fire prevention and fire code enforcement in the city.

Currently, the department is staffed by 19 full-time, uniformed personnel and one full-time secretary.

**Fire Prevention and Education:** This allocation helps maintain our inventory of fire prevention supplies, including hats, badges, coloring books, and educational materials used during fire prevention talks.

**Computer Support/Maintenance:** This budget item covers the annual cost of Record Management Software, enabling the development of Pre-Plans, conducting inspections, tracking hydrant maintenance, asset inventory, recording fire reports, and monitoring annual training.

**Professional Fees:** This fund covers the mandatory Hazardous Material Response Annual Physicals. Region 9 Tech Rescue Team: This budget covers the maintenance expenses for the equipment utilized by the Technical Rescue Team.

**Hazardous Materials Response:** This allocation is designated for maintaining our Hazardous Materials Response Team inventory. An increase is proposed for 2024-2025 to initiate the replacement of Hazmat Suits.

**Maintenance of Licensed Vehicles:** This item addresses the upkeep of our vehicle inventory, including 3 Engines, 1 Ladder, 1 Tanker, and 4 Support vehicles. It covers annual pump certifications, ladder certifications, and general vehicle maintenance.

**Maintenance of Moveable Equipment:** This budget covers the maintenance of all equipment carried on our apparatus, with a proposed increase in the 2024-2025 budget to accommodate the required 5-year hydro test of our breathing air bottles.

**General Operating Expense:** This fund covers the procurement of EMS gloves, oxygen, and other medical supplies.

**Capital Improvement Projects:** This category finances improvements at Macomb Station 1, built in 1976. Projects in the 2024-2025 budget include (\$110K) Tuckpointing, Power washing, and Sealing at Station 1.

**Building/Ground/Fixed Equipment Maintenance:** This fund covers maintenance at Fire Station 1, including a proposed increase in the 2024-2025 budget for replacing exterior lighting (\$3,500) and the office area carpet (\$6k).



BUDGET  
2024-2025

FIRE DEPARTMENT DEPT 130

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 130           |                           |                    |                    |                          |                    |
| 100-130-52000.000  | SALARIES                  | 1,359,031          | 1,393,403          | 1,400,000                | 1,507,200          |
| 100-130-52000.100  | OVERTIME                  | 184,666            | 150,000            | 180,000                  | 180,000            |
| 100-130-52020.000  | IMRF                      | 1,052              | 1,593              | 1,593                    | 2,828              |
| 100-130-52040.000  | FICA CITY SHARE           | 10,883             | 23,207             | 23,207                   | 22,000             |
| 100-130-52100.000  | EMPLOYEE INSURANCE        | 4,659              | 4,560              | 4,560                    | 5,500              |
| 100-130-52175.000  | DEFERRED COMP             | 10,831             | 11,127             | 11,127                   | 11,500             |
| 100-130-52500.000  | TRAVEL/TRAINING/CONT ED   | 23,430             | 25,000             | 41,000                   | 30,000             |
| 100-130-52520.000  | FIRE PREVENTION EDUCATION | 1,474              | 2,500              | 2,500                    | 2,500              |
| 100-130-52550.000  | ASSOC DUES/MEMBERSHIPS    | 1,249              | 1,420              | 1,420                    | 1,800              |
| 100-130-53100.000  | OFFICE SUPPLIES           | 100                | 600                | 600                      | 600                |
| 100-130-53130.000  | OFFICE EQUIP/FURN(NONCAP) | 703                | 1,000              | 1,000                    | 1,000              |
| 100-130-53150.000  | PUBLICATIONS/PRINTING     | 573                | 750                | 750                      | 900                |
| 100-130-53160.000  | POSTAGE                   | 44                 | 150                | 150                      | 150                |
| 100-130-53200.000  | TELEPHONE                 | 5,608              | 6,810              | 6,810                    | 6,810              |
| 100-130-53300.000  | UTILITIES                 | 29,250             | 24,300             | 17,000                   | 17,500             |
| 100-130-53400.000  | COMPUTER SUPPORT/MAINT    | 2,160              | 15,376             | 17,000                   | 17,000             |
| 100-130-53500.000  | PROFESSIONAL FEES         | 2,360              | 3,560              | 3,560                    | 3,560              |
| 100-130-55020.000  | CAPITAL IMPROVEMENTS      | 9,930              | 430,000            | 550,000                  | 110,000            |
| 100-130-55050.000  | EQUIP LOAN/LEASE PAYMENTS | 1,337              | 1,300              | 1,300                    | 1,300              |
| 100-130-56000.000  | MAINT OF LICENSED VEHICLE | 31,890             | 25,000             | 25,000                   | 25,500             |
| 100-130-56010.000  | MAINT RADIO/VEHIC EQUIP   |                    | 2,500              | 2,500                    | 2,500              |
| 100-130-56021.000  | GAS/FUEL                  | 12,670             | 17,400             | 15,000                   | 17,400             |
| 100-130-56025.000  | MAINT OF MOVABLE EQUIP    | 7,726              | 11,150             | 13,000                   | 6,500              |
| 100-130-56050.000  | HAND TOOLS - SMALL EQUIP  | 440                | 600                | 600                      | 600                |
| 100-130-56060.000  | FLAGS                     | 627                | 700                | 700                      | 700                |
| 100-130-56200.000  | GENERAL OPERATING EXP     | 3,247              | 8,750              | 16,000                   | 3,500              |
| 100-130-56220.000  | REGION 9 TECH RESCUE TEAM | 1,000              | 1,000              | 1,000                    | 1,000              |
| 100-130-56230.000  | HAZARDOUS MATERIAL RESP   | 4,569              | 4,000              | 4,000                    | 5,000              |
| 100-130-56240.000  | TURNOUT GEAR              | 10,476             | 12,660             | 19,000                   | 12,660             |
| 100-130-57000.000  | BLD/GRND/FIXED EQU.MAINT  | 11,138             | 8,000              | 8,000                    | 17,500             |
| 100-130-57000.100  | BLDG/GROUND-TRAINING SITE |                    | 1,000              | 500                      | 1,000              |
| 100-130-57050.000  | BLDG/GRNDS STATION #2     | 5,990              | 25,500             | 25,500                   | 5,500              |
| 100-130-58301.000  | TRANSFER TO HEALTH TRUST  | 391,995            | 404,636            | 405,000                  | 448,500            |
| TOTAL EXPENDITURES |                           | 2,131,108          | 2,619,552          | 2,799,377                | 2,470,008          |





BUDGET  
2024-2025

FIRE PROTECTION TAX FUND 240

| GL NUMBER                   | DESCRIPTION                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                               | 87,094             | 148,070            | 148,070                  | 185,511            |
| REVENUES                    |                               |                    |                    |                          |                    |
| 240-000-41000.000           | PROPERTY TAX                  | 64,817             | 60,000             | 58,677                   | 60,000             |
| 240-000-41001.000           | PERSONAL PROPERTY REPLACEMENT | 49,680             | 50,000             | 43,104                   | 31,692             |
| 240-000-41100.000           | INTEREST                      | 21                 |                    | 50                       |                    |
| 240-000-41360.000           | RURAL FIRE FEES               | 15,626             | 15,000             | 15,000                   | 15,000             |
| 240-000-41590.000           | MISCELLANEOUS RECEIPTS        | 2,550              | 2,500              |                          | 750,000            |
| TOTAL REVENUES              |                               | 132,694            | 127,500            | 116,831                  | 856,692            |
| EXPENDITURES                |                               |                    |                    |                          |                    |
| 240-130-52040.000           | SAFETY ALLOWANCE TAXES        |                    |                    | 200                      | 200                |
| 240-130-52430.000           | SAFETY EQUIPMENT/UNIFORM      | 14,528             | 17,000             | 22,000                   | 17,000             |
| 240-130-53600.000           | INTEREST EXPENSE              | 15,430             | 15,430             | 15,430                   | 15,430             |
| 240-130-55000.000           | CAPITAL EQUIPMENT             | 41,760             | 41,760             | 41,760                   | 833,760            |
| TOTAL EXPENDITURES          |                               | 71,718             | 74,190             | 79,390                   | 866,390            |
| PROJECTED ENDING BALANCE    |                               | 148,070            | 201,380            | 185,511                  | 175,813            |

The City of Macomb imposes a special tax to partially cover the expenses associated with operating the Macomb Fire Department. The maximum rate permitted by law for this purpose is 0.075%. The Fire Protection Tax Fund is expected to generate approximately \$110,000 this year from property and replacement taxes.

**Safety Equipment/Uniform Clothing Expense:** A budget of \$17,000 is allocated to cover the annual clothing allowance provided to firefighters. Additional funds are designated for purchasing gear and equipment for new hires.

**Principal and Interest Payments:** An amount of \$56,385 is allocated for the Fire E-One Rescue Truck purchased in November 2018, with the loan maturing in 2030.

**Capital Equipment:** Our current fleet inventory comprises a 2015 E-One Hush, 2006 E-One Typhoon, 1992 E-One Protector, 1996 E-One Aerial, and a 1978 Alexis Tanker. Due to the COVID-19 pandemic and rising inflation, the cost of new emergency vehicles has significantly increased, with no foreseeable end to the escalation. The current lead time for a new engine is approximately 24-36 months, and depending on the manufacturer, there may be no payments required until delivery. The fire department is proposing to order a \$750,000 tanker/pumper to replace the 1978 Alexis Tanker.



BUDGET  
2024-2025

2% FIRE FUND 306

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           | 64,935             | 87,506             | 87,506                   | 83,603             |
| REVENUES                    |                           |                    |                    |                          |                    |
| 306-000-41022.000           | FOREIGN FIRE TAX PMTS     | 34,001             | 34,000             | 38,047                   | 38,047             |
| 306-000-41100.000           | INTEREST                  | 202                | 150                | 150                      | 75                 |
| TOTAL REVENUES              |                           | 34,203             | 34,150             | 38,197                   | 38,122             |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 306-300-52430.000           | SAFETY EQUIPMENT/UNIFORM  | 45                 | 5,000              | 5,000                    | 5,000              |
| 306-300-52550.000           | ASSOC DUES/MEMBERSHIPS    |                    | 200                | 200                      | 200                |
| 306-300-53100.000           | OFFICE SUPPLIES           | 334                |                    | 100                      | 200                |
| 306-300-53130.000           | OFFICE EQUIP/FURN(NONCAP) | 4,537              | 3,500              | 3,500                    | 3,100              |
| 306-300-53150.000           | PUBLICATIONS/PRINTING     | 505                | 300                | 300                      | 300                |
| 306-300-53400.000           | COMPUTER SUPPORT/MAINT    |                    | 2,000              | 2,000                    |                    |
| 306-300-56000.000           | MAINT OF LICENSED VEHICLE |                    |                    |                          |                    |
| 306-300-56010.000           | MAINT RADIO/VEHIC EQUIP   |                    | 7,500              | 7,500                    |                    |
| 306-300-56025.000           | MAINT OF MOVABLE EQUIP    |                    | 900                | 900                      |                    |
| 306-300-56050.000           | HAND TOOLS - SMALL EQUIP  |                    | 700                | 5,500                    | 5,500              |
| 306-300-56200.000           | GENERAL OPERATING EXP     | 6,211              | 2,000              | 7,100                    | 8,000              |
| 306-300-57000.000           | BLD/GRND/FIXED EQU.MAINT  |                    | 10,000             | 10,000                   | 5,000              |
| TOTAL EXPENDITURES          |                           | 11,632             | 32,100             | 42,100                   | 27,300             |
| PROJECTED ENDING BALANCE    |                           | 87,506             | 89,556             | 83,603                   | 94,425             |

The Fire Department receives annual Foreign Fire Tax payments from the Illinois Municipal League.

This fee, previously referred to as a foreign fire insurance tax, equals 2% of the fire portion of the insurance policy premium received from fire insurance upon property situated within an Illinois municipality or fire protection district.



BUDGET  
2024-2025

FIRE GIFT FUND 762

| GL NUMBER                   | DESCRIPTION            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                        | -                  | -                  | -                        | 3,050              |
| REVENUES                    |                        |                    |                    |                          |                    |
| 762-000-41590.000           | MISCELLANEOUS RECEIPTS |                    | 9,125              | 13,050                   | 10,000             |
| TOTAL REVENUES              |                        | 0                  | 9,125              | 13,050                   | 10,000             |
| EXPENDITURES                |                        |                    |                    |                          |                    |
| 762-000-56200.000           | GENERAL OPERATING EXP  |                    | 3,000              | 10,000                   | 10,000             |
| TOTAL EXPENDITURES          |                        | 0                  | 3,000              | 10,000                   | 10,000             |
| PROJECTED ENDING BALANCE    |                        | -                  | 6,125              | 3,050                    | 3,050              |

The Fire Department receives donations for various items, supporting fire prevention programs and other initiatives.



BUDGET  
2024-2025

MAYOR DEPT 140

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 140           |                           |                    |                    |                          |                    |
| 100-140-52000.000  | SALARIES                  | 77,958             | 76,943             | 86,070                   | 73,900             |
| 100-140-52000.100  | OVERTIME                  |                    | 100                |                          | 100                |
| 100-140-52020.000  | IMRF                      | 1,660              | 2,531              | 3,200                    | 4,100              |
| 100-140-52040.000  | FICA CITY SHARE           | 2,911              | 5,886              | 7,300                    | 5,700              |
| 100-140-52100.000  | EMPLOYEE INSURANCE        | 215                | 342                | 360                      | 400                |
| 100-140-52175.000  | DEFERRED COMP             | 22                 |                    |                          |                    |
| 100-140-52500.000  | TRAVEL/TRAINING/CONT ED   | 12,079             | 14,500             | 14,500                   | 14,500             |
| 100-140-52550.000  | ASSOC DUES/MEMBERSHIPS    |                    | 200                | 200                      | 200                |
| 100-140-53100.000  | OFFICE SUPPLIES           | 767                | 800                | 600                      | 800                |
| 100-140-53130.000  | OFFICE EQUIP/FURN(NONCAP) |                    | 300                | 100                      | 300                |
| 100-140-53140.000  | ADVERTISING/MARKETING     |                    | 300                | 300                      | 300                |
| 100-140-53150.000  | PUBLICATIONS/PRINTING     | 1,222              | 1,200              | 1,200                    | 1,400              |
| 100-140-53160.000  | POSTAGE                   | 172                | 350                | 400                      | 400                |
| 100-140-53200.000  | TELEPHONE                 | 1,273              | 1,084              | 1,200                    | 1,200              |
| 100-140-53400.000  | COMPUTER SUPPORT/MAINT    | 38                 | 200                | 0                        | 200                |
| 100-140-53500.000  | PROFESSIONAL FEES         |                    | 200                | 0                        | 200                |
| 100-140-56200.000  | GENERAL OPERATING EXP     | 1,677              | 1,750              | 2,000                    | 2,000              |
| 100-140-58301.000  | TRANSFER TO HEALTH TRUST  | 5,707              | 5,707              | 9,500                    | 6,400              |
| TOTAL EXPENDITURES |                           | 105,701            | 112,393            | 126,930                  | 112,100            |

The Mayor serves as the City's chief executive officer and presides over all meetings of the City Council. He represents the City in various capacities, from networking with legislative contacts to meeting with other Mayors on the Illinois Municipal League Board. Additionally, he plays a significant role in economic development for the City while maintaining its valuable relationship with Western Illinois University.

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

Travel/Training/Continuing Education: Mayor Inman will be traveling to Japan to focus on retaining NTN Bower.



BUDGET  
2024-2025

POLICE DEPARTMENT

The budget for the Macomb Police Department allows for 26 full-time, uniformed personnel, one clerk, two Community Service Officers, and one part-time evidence technician.

**Safety Equipment/Uniform Expense:** Uniformed personnel receive annual clothing and cleaning allowances, with a portion now extended to include one civilian clerk.

**Training/Continuing Education:** This budget is allocated for meeting annual training requirements, including basic academy, training mandates, role-specific training, and continuing education.

**Computer Software/Support/Maintenance:** This line item covers software upgrades, license fees, purchase of training software, maintenance of the department webpage, and acquisition of GrayKey.

**Mobile Data Computer Expenses:** Funds are designated for access fees to the Illinois Department of Central Management Services for the in-car computer system (IWIN).

**Professional Fees:** This allocation has been increased for the accreditation process.  
**911 Center Payment:** The city contributes one-third of the operating costs of the joint City, County, and 911 Communication Center.

**Community Projects/Initiatives**

The City's Social Services Coordinator utilizes these funds for organizing events such as National Night Out, other community gatherings, and specialized training sessions. Due to the positive response to these initiatives, the budget has been increased to \$3,500.

**Maintenance of Buildings/Grounds:** This item is utilized for routine maintenance and upkeep at the police station.

**K-9 Unit:** Basic expenses to operate the program are covered under this line item.  
**Tow Expense:** Associated expenses related to the mandatory tow program instituted during FY 11-12 are tracked here.

**Capital Improvement:** This year's capital improvement projects include replacing A/C units at the police station (\$80,000), adding a maintenance door at the Impound (\$5,000), replacing windows at MPD (\$30,000), improvements to 911 Center area (\$20k), and installing a bulletproof window at the Records window (\$5,000).



BUDGET  
2024-2025

POLICE DEPARTMENT DEPT 145

| GL NUMBER          | DESCRIPTION                    | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|--------------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                                |                    |                    |                          |                    |
| Dept 145           |                                |                    |                    |                          |                    |
| 100-145-52000.000  | SALARIES                       | 1,839,872          | 1,980,609          | 2,000,000                | 2,062,600          |
| 100-145-52000.100  | OVERTIME                       | 294,319            | 231,750            | 376,000                  | 300,000            |
| 100-145-52000.200  | PART-TIME SALARIES             | 17,121             | 17,206             | 17,206                   | 19,843             |
| 100-145-52020.000  | IMRF                           | 3,286              | 5,134              | 6,000                    | 9,000              |
| 100-145-52040.000  | FICA CITY SHARE                | 18,951             | 38,525             | 38,525                   | 38,500             |
| 100-145-52100.000  | EMPLOYEE INSURANCE             | 6,722              | 6,725              | 6,725                    | 7,500              |
| 100-145-52175.000  | DEFERRED COMP                  | 9,617              | 8,999              | 11,000                   | 11,500             |
| 100-145-52430.000  | SAFETY EQUIPMENT/UNIFORM       | 62,501             | 62,000             | 62,500                   | 62,000             |
| 100-145-52500.000  | TRAVEL/TRAINING/CONT ED        | 56,793             | 50,000             | 62,000                   | 70,000             |
| 100-145-52510.000  | RECRUITING                     | 881                | 1,500              | 1,000                    | 1,500              |
| 100-145-52550.000  | ASSOC DUES/MEMBERSHIPS         | 3,116              | 4,500              | 3,500                    | 3,500              |
| 100-145-53100.000  | OFFICE SUPPLIES                | 3,191              | 4,000              | 2,500                    | 3,500              |
| 100-145-53130.000  | OFFICE EQUIP/FURN(NONCAP)      | 1,457              | 1,500              | 3,600                    | 2,000              |
| 100-145-53140.000  | ADVERTISING/MARKETING          | 1,061              | 1,500              | 1,000                    | 1,500              |
| 100-145-53150.000  | PUBLICATIONS/PRINTING          | 3,584              | 3,000              | 6,200                    | 4,000              |
| 100-145-53160.000  | POSTAGE                        | 838                | 1,200              | 1,000                    | 1,000              |
| 100-145-53200.000  | TELEPHONE                      | 19,334             | 17,884             | 17,884                   | 21,684             |
| 100-145-53300.000  | UTILITIES                      | 22,382             | 21,000             | 16,000                   | 16,500             |
| 100-145-53400.000  | COMPUTER SUPPORT/MAINT         | 13,789             | 9,000              | 6,000                    | 8,000              |
| 100-145-53430.000  | MOBILE DATA COMPUTER EXP       | 6,531              | 7,500              | 7,500                    | 7,500              |
| 100-145-53500.000  | PROFESSIONAL FEES              | 4,114              | 4,000              | 6,200                    | 4,000              |
| 100-145-54050.100  | COMMUNITY PROJECTS/INITIATIVES | 1,809              | 2,000              | 1,500                    | 3,500              |
| 100-145-54050.200  | MPD EXPLORERS                  |                    | 1,500              | 1,000                    | 1,500              |
| 100-145-55020.000  | CAPITAL IMPROVEMENTS           | 103,920            | 86,000             | 12,000                   | 140,000            |
| 100-145-55050.000  | EQUIP LOAN/LEASE PAYMENTS      | 4,161              | 5,000              | 5,000                    | 5,000              |
| 100-145-55300.700  | 911 COMMUNICATIONS CENTER      | 261,014            | 258,051            | 258,051                  | 264,000            |
| 100-145-56000.000  | MAINT OF LICENSED VEHICLE      | 37,116             | 35,000             | 35,000                   | 35,000             |
| 100-145-56010.000  | MAINT RADIO/VEHIC EQUIP        | 8,793              | 9,000              | 9,000                    | 9,000              |
| 100-145-56021.000  | GAS/FUEL                       | 60,911             | 57,000             | 49,000                   | 55,000             |
| 100-145-56100.100  | D.A.R.E. EXPENSES              | 2,054              | 1,500              | 400                      | 1,500              |
| 100-145-56200.000  | GENERAL OPERATING EXP          | 4,895              | 5,000              | 2,100                    | 5,000              |
| 100-145-56300.000  | K-9 EXPENSES                   | 1,003              | 3,000              | 4,000                    | 3,000              |
| 100-145-56350.000  | FIRING RANGE                   | 8,320              | 8,500              | 8,500                    | 8,500              |
| 100-145-57000.000  | BLD/GRND/FIXED EQU.MAINT       | 7,302              | 11,000             | 10,000                   | 10,000             |
| 100-145-57000.101  | TOW EXPENSE                    | 31,728             | 27,000             | 15,000                   | 35,000             |
| 100-145-58301.000  | TRANSFER TO HEALTH TRUST       | 513,533            | 511,263            | 471,000                  | 579,900            |
| TOTAL EXPENDITURES |                                | 3,436,019          | 3,498,346          | 3,533,891                | 3,811,527          |



BUDGET  
2024-2025

POLICE DUI EQUIP FUND 205

| GL NUMBER                   | DESCRIPTION                     | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                 | 31,675             | 34,809             | 34,809                   | 42,129             |
| REVENUES                    |                                 |                    |                    |                          |                    |
| 205-000-41100.000           | INTEREST                        | 4                  |                    | 20                       | 20                 |
| 205-000-41446.000           | GRANTS                          |                    |                    |                          |                    |
| 205-000-41590.000           | MISCELLANEOUS RECEIPTS          | 7,651              | 6,000              | 7,300                    | 7,000              |
| TOTAL REVENUES              |                                 | 7,655              | 6,000              | 7,320                    | 7,020              |
| EXPENDITURES                |                                 |                    |                    |                          |                    |
| 205-100-56200.000           | GENERAL OPERATING EXP           | 4,521              | 10,000             |                          | 10,000             |
| 205-100-58300.000           | TRANSFER OUT<br>TO GENERAL FUND |                    |                    |                          | 15,000             |
| TOTAL EXPENDITURES          |                                 | 4,521              | 10,000             |                          | 25,000             |
| PROJECTED ENDING BALANCE    |                                 | 34,809             | 30,809             | 42,129                   | 24,149             |

This fund originates from DUI arrests and can be utilized for both enforcement and prevention efforts related to driving under the influence of alcohol, drugs, or any combination thereof. This includes, but is not limited to, the acquisition of law enforcement equipment and resources to aid in preventing alcohol-related criminal activity.



BUDGET  
2024-2025

POLICE DRUG ASSET FUND 215

| GL NUMBER                   | DESCRIPTION   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 39,483             | 77,036             | 77,036                   | 104,966            |
| REVENUES                    |   |                    |                    |                          |                    |
| 215-000-41100.000           | INTEREST  | 9                  | 0                  | 30                       | 30                 |
| 215-000-41590.000           | MISCELLANEOUS RECEIPTS                                | 66,621             | 22,000             | 36,900                   | 30,000             |
| TOTAL REVENUES              |   | 66,630             | 22,000             | 36,930                   | 30,030             |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 215-100-56200.000           | GENERAL OPERATING EXP                                 | 29,068             | 45,000             | 9,000                    | 10,000             |
| 215-100-58300.100           | INTRA FUND TRANSFER OUT<br>TO POLICE E CITATIONS #450 |                    | 25,000             |                          | 25,000             |
| 215-100-58300.000           | TRANSFER OUT<br>TO GENERAL FUND                       |                    |                    |                          | 15,000             |
| TOTAL EXPENDITURES          |   | 29,068             | 70,000             | 9,000                    | 50,000             |
| PROJECTED ENDING BALANCE    |   | 77,045             | 29,036             | 104,966                  | 84,996             |

This fund is sourced from asset forfeiture stemming from City criminal drug cases. It is earmarked for the purchase of equipment and expenses associated with criminal drug enforcement.

A transfer of \$25,000 is allocated to Police E Citation Fund 450 for the acquisition of new E Citation software for the fiscal year 2024-2025.





BUDGET  
2024-2025

POLICE SEX OFFEND FUND 225

| GL NUMBER                   | DESCRIPTION                      | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|----------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                  | 8,362              | 8,462              | 8,462                    | 4,364              |
| REVENUES                    |                                  |                    |                    |                          |                    |
| 225-000-41100.000           | INTEREST                         | 1                  |                    | 2                        | 2                  |
| 225-000-41590.000           | MISCELLANEOUS RECEIPTS           | 900                | 1,000              | 1,200                    | 1,000              |
| TOTAL REVENUES              |                                  | 901                | 1,000              | 1,202                    | 1,002              |
| EXPENDITURES                |                                  |                    |                    |                          |                    |
| 225-100-56200.000           | GENERAL OPERATING EXP            | 801                | 2,000              | 5,300                    | 2,000              |
| 225-100-58300.000           | TRANSFERS OUT<br>TO GENERAL FUND |                    |                    |                          | 1,000              |
| TOTAL EXPENDITURES          |                                  | 801                | 2,000              | 5,300                    | 3,000              |
| PROJECTED ENDING BALANCE    |                                  | 8,462              | 7,462              | 4,364                    | 2,366              |

This fund is generated from registration fees and is designated to cover the expenses associated with administering the registration program.



BUDGET  
2024-2025

POLICE FEDERAL DRUG FUND 230

| GL NUMBER                   | DESCRIPTION            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                        | -                  | 200                | 200                      | 773                |
| REVENUES                    |                        |                    |                    |                          |                    |
| 230-000-41100.000           | INTEREST               |                    |                    |                          |                    |
| 230-000-41590.000           | MISCELLANEOUS RECEIPTS | 200                |                    | 573                      |                    |
| TOTAL REVENUES              |                        | 200                | 0                  | 573                      | 0                  |
| EXPENDITURES                |                        |                    |                    |                          |                    |
| 230-100-56200.000           | GENERAL OPERATING EXP  | 0                  | 0                  | 0                        | 0                  |
| TOTAL EXPENDITURES          |                        | 0                  | 0                  | 0                        | 0                  |
| PROJECTED ENDING BALANCE    |                        | 200                | 200                | 773                      | 773                |

This fund is derived from asset forfeiture in federal criminal cases. It is intended to support various aspects of law enforcement operations, investigations, training, education, facilities, equipment, public safety operations, contracts for services, travel and per diem, awards and memorials, matching grants, and the backing of community-based organizations and drug and gang prevention/awareness programs.



BUDGET  
2024-2025

POLICE WARRANT FUND 235

| GL NUMBER                   | DESCRIPTION                     | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                 | 7,967              | 9,543              | 9,543                    | 9,045              |
| REVENUES                    |                                 |                    |                    |                          |                    |
| 235-000-41100.000           | INTEREST                        | 1                  |                    | 2                        | 2                  |
| 235-000-41590.000           | MISCELLANEOUS RECEIPTS          | 5,710              | 4,500              | 4,000                    | 4,000              |
| TOTAL REVENUES              |                                 | 5,711              | 4,500              | 4,002                    | 4,002              |
| EXPENDITURES                |                                 |                    |                    |                          |                    |
| 235-100-56200.000           | GENERAL OPERATING EXP           | 4,134              | 6,300              | 4,500                    | 4,300              |
| 235-100-58300.000           | TRANSFER OUT<br>TO GENERAL FUND |                    |                    |                          | 5,000              |
| TOTAL EXPENDITURES          |                                 | 4,134              | 6,300              | 4,500                    | 9,300              |
| PROJECTED ENDING BALANCE    |                                 | 9,544              | 7,743              | 9,045                    | 3,747              |

This fund is generated from foreign warrant fees and is dedicated to purchasing equipment to facilitate the service of arrest warrants. An instance of this would be acquiring vests for the Strategic Response Team.

For the fiscal year 2024/25, a budget allocation of \$4,300 has been earmarked for Evidence.com.



BUDGET  
2024-2025

POLICE VEHICLE FUND 245

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           | 19,813             | 14,743             | 14,743                   | 11,948             |
| REVENUES                    |                           |                    |                    |                          |                    |
| 245-000-41100.000           | INTEREST                  | 3                  |                    | 5                        | 5                  |
| 245-000-41590.000           | MISCELLANEOUS RECEIPTS    | 5,070              | 1,800              | 200                      | 200                |
| TOTAL REVENUES              |                           | 5,073              | 1,800              | 205                      | 205                |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 245-100-56000.000           | MAINT OF LICENSED VEHICLE | 10,140             | 3,000              | 3,000                    | 3,000              |
| TOTAL EXPENDITURES          |                           | 10,140             | 3,000              | 3,000                    | 3,000              |
| PROJECTED ENDING BALANCE    |                           | 14,746             | 13,543             | 11,948                   | 9,153              |

This fund originates from state traffic citation fees and is utilized for the upkeep and maintenance of police vehicles.



BUDGET  
2024-2025

POLICE FORFEITURE FUND 440

| GL NUMBER                   | DESCRIPTION            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                        | 7,361              | 7,362              | 7,362                    | 7,364              |
| REVENUES                    |                        |                    |                    |                          |                    |
| 440-000-41100.000           | INTEREST               | 1                  |                    | 2                        | 2                  |
| 440-000-41590.000           | MISCELLANEOUS RECEIPTS |                    |                    |                          |                    |
| TOTAL REVENUES              |                        | 1                  | 0                  | 2                        | 2                  |
| EXPENDITURES                |                        |                    |                    |                          |                    |
| 440-400-56200.000           | GENERAL OPERATING EXP  |                    | 1,500              |                          |                    |
| TOTAL EXPENDITURES          |                        | 0                  | 1,500              | 0                        | 0                  |
| PROJECTED ENDING BALANCE    |                        | 7,362              | 5,862              | 7,364                    | 7,366              |

This fund is sourced from money seized during city ordinance arrests, such as those related to the sale or offer of alcoholic liquor without a license. Items purchased from this fund are dedicated to education and prevention efforts aimed at curbing underage consumption of alcohol by minors. For the fiscal year 2024-2025, expenditures will be directed towards publishing smart party guides and safety messages aimed at reducing underage drinking.



BUDGET  
2024-2025

POLICE IL STATE SEIZ FUND 445

| GL NUMBER                   | DESCRIPTION  | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | 947                | -                  | -                        |                    |
| REVENUES                    |  |                    |                    |                          |                    |
| 445-000-41100.000           | INTEREST   | 2                  |                    |                          |                    |
| 445-000-41590.000           | MISCELLANEOUS RECEIPTS                                     | 54,435             |                    |                          | 10,000             |
| TOTAL REVENUES              |  | 54,435             |                    |                          | 10,000             |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 445-100-56200.000           | GENERAL OPERATING EXP                                      | 37,458             |                    |                          | 5,000              |
| 445-445-58300.100           | INTRA FUND TRANSFER OUT<br>POLICE IL RETURN SEIZ FUND #455 | 17,924             |                    |                          |                    |
| TOTAL EXPENDITURES          |  | 55,382             |                    |                          | 5,000              |
| PROJECTED ENDING BALANCE    |  | -                  | -                  | -                        | 5,000              |

This fund originates from state criminal drug cases. These funds are subsequently remitted to the State of Illinois for review.



BUDGET  
2024-2025

POLICE IL RETURN SEIZ FUND 455

| GL NUMBER                   | DESCRIPTION   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | -                  | 17,924             | 17,924                   | 20,424             |
| REVENUES                    |   |                    |                    |                          |                    |
| 455-000-41100.000           | INTEREST  | 1                  |                    | 6                        |                    |
| 455-000-41590.000           | MISCELLANEOUS RECEIPTS                              |                    |                    | 2,500                    |                    |
| 455-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM POLICE IL STATE #445 | 17,924             |                    |                          |                    |
| TOTAL REVENUES              |   | 17,924             | 0                  | 2,506                    | 0                  |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 455-100-56200.000           | GENERAL OPERATING EXP                               |                    | 1,000              |                          |                    |
| TOTAL EXPENDITURES          |   | 0                  | 1,000              | 0                        | 0                  |
| PROJECTED ENDING BALANCE    |   | 17,924             | 16,924             | 20,430                   | 20,424             |

This fund is derived from the revenue returned from state criminal cases.



BUDGET  
2024-2025

POLICE E CITATION FUND 450

| GL NUMBER                   | DESCRIPTION   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 11,662             | 4,734              | 4,734                    | 3,208              |
| REVENUES                    |   |                    |                    |                          |                    |
| 450-000-41100.000           | INTEREST  | 1                  |                    | 2                        |                    |
| 450-000-41590.000           | MISCELLANEOUS RECEIPTS                                | 482                | 500                | 472                      |                    |
| 450-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM POLICE DRUG ASSET #215 |                    | 25,000             |                          | 25,000             |
| TOTAL REVENUES              |   | 482                | 25,500             | 474                      | 25,000             |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 450-450-56200.000           | GENERAL OPERATING EXP                                 | 7,410              | 27,000             | 2,000                    | 25,000             |
| TOTAL EXPENDITURES          |   | 7,410              | 27,000             | 2,000                    | 25,000             |
| PROJECTED ENDING BALANCE    |   | 4,734              | 3,234              | 3,208                    | 3,208              |

This fund is funded by state traffic citation fees and was created for the future acquisition of electronic citation equipment and software.

The police department is currently evaluating E-Citation software, with a budget of \$25,000 allocated for the fiscal year 2024-2025.





BUDGET  
2024-2025

POLICE PROTECTION FUND 250

| GL NUMBER                   | DESCRIPTION                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                               | 71,297             | 105,716            | 105,716                  | 154,534            |
| REVENUES                    |                               |                    |                    |                          |                    |
| 250-000-41000.000           | PROPERTY TAX                  | 64,817             | 60,000             | 58,677                   | 60,000             |
| 250-000-41001.000           | PERSONAL PROPERTY REPLACEMENT | 49,680             | 49,680             | 43,104                   | 31,692             |
| 250-000-41100.000           | INTEREST                      | 15                 |                    | 11                       | 20                 |
| 250-000-41506.000           | VEHICLE TRADE                 |                    |                    | 53,175                   | 0                  |
| 250-000-41590.000           | MISCELLANEOUS RECEIPTS        |                    |                    | 53                       |                    |
| TOTAL REVENUES              |                               | 114,512            | 109,680            | 155,020                  | 91,712             |
| EXPENDITURES                |                               |                    |                    |                          |                    |
| 250-145-55000.000           | CAPITAL EQUIPMENT             | 65,201             | 104,000            | 85,000                   | 50000              |
| 250-145-56000.000           | MAINT OF LICENSED VEHICLE     | 38                 |                    |                          |                    |
| 250-145-56010.000           | MAINT RADIO/VEHIC EQUIP       | 14,854             |                    | 21,202                   | 8,000              |
| 250-145-58300.100           | INTRA FUND TRANSFER OUT       |                    |                    |                          |                    |
| 250-145-58300.000           | TRANSFERS OUT<br>TO GENERAL   |                    |                    |                          | 14,000             |
| TOTAL EXPENDITURES          |                               | 80,093             | 104,000            | 106,202                  | 72,000             |
| PROJECTED ENDING BALANCE    |                               | 105,716            | 111,396            | 154,534                  | 174,246            |

The City imposes a special Police Protection Property Tax, typically utilized for acquiring capital equipment for the Macomb Police Department. This fund is projected to generate approximately \$109,000 this year through property and replacement taxes.

Within the capital equipment line, provisions are made for two replacement vehicles (\$50k), as well as radios and vehicle equipment.



BUDGET  
2024-2025

POLICE GRANTS 470

| GL NUMBER                   | DESCRIPTION           | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-----------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                       | -                  | -                  | -                        | 63,168             |
| REVENUES                    |                       |                    |                    |                          |                    |
| 470-470-41100.000           | INTEREST              |                    |                    |                          |                    |
| 470-470-41446.000           | GRANTS                |                    |                    | 207,526                  | 11,000             |
| TOTAL REVENUES              |                       | 0                  | 0                  | 207,526                  | 11,000             |
| EXPENDITURES                |                       |                    |                    |                          |                    |
| 470-470-52000.400           | BONUS/HAZARD PAY      |                    |                    | 139,053                  |                    |
| 470-470-52040.000           | FICA CITY SHARE       |                    |                    | 2,016                    |                    |
| 470-470-52100.000           | EMPLOYEE INSURANCE    |                    |                    | 297                      |                    |
| 470-470-53140.000           | ADVERTISING/MARKETING |                    |                    |                          |                    |
| 470-470-56200.000           | GENERAL OPERATING EXP |                    |                    | 2,992                    | 11,000             |
| TOTAL EXPENDITURES          |                       | 0                  | 0                  | 144,358                  | 11,000             |
| PROJECTED ENDING BALANCE    |                       | -                  | -                  | 63,168                   | 63,168             |

The City of Macomb Police Department actively pursues various grants. This fund was established to meticulously track all activities related to each grant. The police department has applied for a grant through the United Way to potentially receive in 24/25.



BUDGET  
2024-2025

POLICE GIFT FUND 761

| GL NUMBER                   | DESCRIPTION                         | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-------------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                     | -                  | 43,078             | 43,078                   | 12,852             |
| REVENUES                    |                                     |                    |                    |                          |                    |
| 761-000-41570.000           | TRANSFERS IN<br>FROM GIFT FUND #760 | 42,767             | 34,529             |                          |                    |
| 761-000-41547.000           | D.A.R.E.                            |                    |                    | 1,000                    | 0                  |
| 761-000-41547.100           | K-9 DONATIONS                       | 311                |                    | 1,140                    | 0                  |
| 761-000-41547.200           | YOUTH INITIATIVE                    |                    |                    |                          |                    |
| 761-000-41100.000           | INTEREST                            |                    |                    | 8                        | 0                  |
| TOTAL REVENUES              |                                     | 43,078             | 34,529             | 2,148                    | 0                  |
| EXPENDITURES                |                                     |                    |                    |                          |                    |
| 761-000-56100.100           | D.A.R.E. EXPENSES                   |                    |                    | 1,869                    | 0                  |
| 761-000-56300.000           | K-9 EXPENSES                        |                    | 20,000             | 30,505                   | 0                  |
| 761-000-56400.000           | YOUTH INITIATIVE                    |                    |                    |                          |                    |
| TOTAL EXPENDITURES          |                                     | 0                  | 20,000             | 32,374                   | 0                  |
| PROJECTED ENDING BALANCE    |                                     | 43,078             | 57,607             | 12,852                   | 12,852             |

The City of Macomb Police Department receives donations for various items, such as those for the DARE and K-9 units.



BUDGET  
2024-2025

FIRE & POLICE COMMISSION 160

| GL NUMBER          | DESCRIPTION             | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|-------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                         |                    |                    |                          |                    |
| Dept 160           |                         |                    |                    |                          |                    |
| 100-160-52500.000  | TRAVEL/TRAINING/CONT ED |                    |                    |                          | 5,000              |
| 100-160-52550.000  | ASSOC DUES/MEMBERSHIPS  |                    |                    |                          | 1,000              |
| 100-160-53160.000  | POSTAGE                 |                    |                    |                          | 100                |
| 100-160-53500.000  | PROFESSIONAL FEES       |                    |                    |                          | 36,300             |
| 100-160-56200.000  | GENERAL OPERATING EXP   |                    |                    |                          | 5,000              |
| TOTAL EXPENDITURES |                         |                    |                    |                          | 47,400             |

The Fire and Police Commission comprises community members who assist in the hiring of new fire and police employees. Newly implemented, it is mandated by statute to maintain a documented budget for the fire and police commission.



BUDGET  
2024-2025

COMMUNITY DEVELOPMENT

The Office of Community Development is responsible for a multitude of 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. Additionally, the department oversees building inspector services, the rental inspection program, and code enforcement operations. Permits for work on structures, plumbing, electrical, HVAC, demolitions, or work within public right-of-way areas are issued through this department. Moreover, the office provides staffing to the City Planning Commission, Board of Zoning Appeals, and Historic Preservation Commission. It administers two TIF Districts and two business revolving loan funds, serving as the entry point for applications to the City of Macomb Enterprise Zone. The department also manages the GIS server and software and produces maps for all city departments as required.

The Office is staffed by a Community Development Coordinator, a Building Inspector and Lead Code Enforcement Officer, a Rental Housing Inspector, and three part-time Code Enforcement Officers, along with a part-time graduate assistant. Recently, another student has been employed part-time.

**Safety Equipment/Uniform:** This line item facilitates the purchase of shirts and jackets for inspectors.

**Travel/Training/Continuing Education:** Funds are allocated for ICC Certification and testing, IL-APA Conference for the Community Development Coordinator, and ongoing staff education. Efforts are made to schedule training sessions for all staff, encompassing code enforcement, rental housing, etc.

**Employment Contracts:** The Office may enlist a WIU graduate assistant or intern to aid with special projects.

**Engineering:** This covers plats for private development, subdivision inspection costs, and consultations for engineering matters.

**Professional Fees:** This budget item covers the cost of mandatory filings and memberships.

**Plumbing Inspections:** An allocation of \$23,000 is designated for plumbing inspections conducted by an independent contractor at a rate of \$150.00 per inspection.

**Capital Equipment:** The community development office has allotted for \$35k for a new vehicle and \$25k for a wide format printer.



BUDGET  
2024-2025

COMMUNITY DEVELOPMENT DEPT 150

| GL NUMBER          | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES       |                           |                    |                    |                          |                    |
| Dept 150           |                           |                    |                    |                          |                    |
| 100-150-52000.000  | SALARIES                  | 205,495            | 227,388            | 227,388                  | 250,000            |
| 100-150-52000.100  | OVERTIME                  | 199                | 1,000              | 1,000                    | 1,000              |
| 100-150-52000.200  | PART-TIME SALARIES        | 57,172             | 54,066             | 67,995                   | 60,000             |
| 100-150-52020.000  | IMRF                      | 4,318              | 7,481              | 7,481                    | 13,200             |
| 100-150-52040.000  | FICA CITY SHARE           | 8,886              | 21,531             | 21,531                   | 23,000             |
| 100-150-52100.000  | EMPLOYEE INSURANCE        | 1,353              | 1,250              | 1,250                    | 1,400              |
| 100-150-52175.000  | DEFERRED COMP             | 1,297              | 1,352              | 1,352                    | 1,500              |
| 100-150-52430.000  | SAFETY EQUIPMENT/UNIFORM  | 886                | 500                | 500                      | 500                |
| 100-150-52500.000  | TRAVEL/TRAINING/CONT ED   | 6,707              | 11,500             | 11,500                   | 11,500             |
| 100-150-52550.000  | ASSOC DUES/MEMBERSHIPS    | 1,428              | 1,800              | 1,800                    | 1,800              |
| 100-150-52600.000  | EMPLOYMENT CONTRACTS      |                    | 4,000              | 4,000                    | 4,000              |
| 100-150-52700.000  | ENGINEERING               | 740                | 2,000              | 2,000                    | 2,000              |
| 100-150-53100.000  | OFFICE SUPPLIES           | 1,715              | 2,500              | 2,500                    | 2,500              |
| 100-150-53130.000  | OFFICE EQUIP/FURN(NONCAP) | 1,765              | 500                | 500                      | 1,000              |
| 100-150-53140.000  | ADVERTISING/MARKETING     | 10                 | 2,200              | 2,200                    | 2,500              |
| 100-150-53150.000  | PUBLICATIONS/PRINTING     | 2,545              | 2,000              | 2,500                    | 3,000              |
| 100-150-53160.000  | POSTAGE                   | 3,793              | 3,500              | 3,500                    | 3,500              |
| 100-150-53200.000  | TELEPHONE                 | 4,186              | 5,054              | 5,054                    | 5,000              |
| 100-150-53400.000  | COMPUTER SUPPORT/MAINT    | 980                | 700                | 1,200                    | 1,200              |
| 100-150-53450.000  | GIS CENTER PAYMENT        | 32,900             | 33,000             | 33,000                   | 33,000             |
| 100-150-53500.000  | PROFESSIONAL FEES         | 2,732              | 4,000              | 4,000                    | 5,000              |
| 100-150-54000.000  | MOWING CONTRACTS          | 11,150             | 12,000             | 13,000                   | 20,000             |
| 100-150-54100.000  | PLUMBING INSP. CONTRACTED | 26,700             | 23,000             | 23,000                   | 23,000             |
| 100-150-55000.000  | CAPITAL EQUIPMENT         |                    | 55,000             | 25,000                   | 60,000             |
| 100-150-56000.000  | MAINT OF LICENSED VEHICLE | 5,326              | 4,500              | 3,000                    | 3,000              |
| 100-150-56021.000  | GAS/FUEL                  | 4,439              | 4,500              | 3,000                    | 4,500              |
| 100-150-56200.000  | GENERAL OPERATING EXP     | 807                | 800                | 800                      | 2,000              |
| 100-150-56205.000  | EMERGENCY RELIEF FUND     | 72                 | 500                | 500                      | 500                |
| 100-150-58301.000  | TRANSFER TO HEALTH TRUST  | 86,922             | 81,001             | 81,001                   | 95,585             |
| TOTAL EXPENDITURES |                           | 474,523            | 568,623            | 551,552                  | 635,185            |



BUDGET  
2024-2025

EAST SIDE TIF FUND 304

| GL NUMBER         | DESCRIPTION                            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-------------------|--|--------------------|--------------------|--------------------------|--------------------|
|                   |  |                    |                    |                          | 8,773              |
|                   | PROJECTED BEGINNING BALANCE            |                    |                    |                          |                    |
|                   | REVENUES                               |                    |                    |                          |                    |
| 304-000-41000.000 | PROPERTY TAX                           |                    |                    | 8,771                    | 8,000              |
| 304-000-41002.000 | TIF PROPERTY TAX SURPLUS               |                    |                    |                          |                    |
| 304-000-41100.000 | INTEREST                               |                    |                    | 2                        | 2                  |
| 304-000-41570.000 | TRANSFERS IN                           |                    |                    |                          |                    |
|                   | TRANSFERS IN FROM 307 WEST SIDE TIF    |                    |                    | 55,000                   | 75,000             |
| 304-000-41590.000 | MISCELLANEOUS RECEIPTS                 |                    |                    |                          |                    |
|                   | TOTAL REVENUES                         | 0                  | 0                  | 63,773                   | 83,002             |
|                   | EXPENDITURES                           |                    |                    |                          |                    |
| 304-304-56200.000 | GENERAL OPERATING EXP                  |                    |                    |                          |                    |
| 304-304-58300.000 | TRANSFER OUT                           |                    |                    |                          |                    |
| 304-304-58300.100 | INTRA FUND TRANSFER OUT                |                    |                    |                          |                    |
|                   | TO #308 DOWNTOWN RENOVATION GRANT FUND |                    |                    |                          | 20,000             |
|                   | TO #309 MARKETING AND DOWNTOWN FUND    |                    |                    | 55,000                   | 55,000             |
| 304-304-58800.100 | SURPLUS TAX PAYMENT                    |                    |                    |                          |                    |
|                   | TOTAL EXPENDITURES                     | -                  | -                  | 55,000                   | 75,000             |
|                   | PROJECTED ENDING BALANCE               | -                  | -                  | 8,773                    | 16,775             |

A new Tax Increment Financing (TIF) district was approved on October 17, 2022.



BUDGET  
2024-2025

DOWNTOWN TIF FUND 305

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          | 121,757            | -                  |                          | closed             |
| REVENUES                    |                          |                    |                    |                          |                    |
| 305-000-41000.000           | PROPERTY TAX             | 223,424            |                    |                          |                    |
| 305-000-41002.000           | TIF PROPERTY TAX SURPLUS | 11,442             |                    |                          |                    |
| 305-000-41100.000           | INTEREST                 | 33                 |                    |                          |                    |
| 305-000-41500.305           | WCIAC LOAN INT           | (128)              |                    |                          |                    |
| TOTAL REVENUES              |                          | 234,771            | 0                  | 0                        |                    |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 305-300-52000.200           | PART-TIME SALARIES       | 4,343              |                    |                          |                    |
| 305-300-52040.000           | FICA CITY SHARE          | 13                 |                    |                          |                    |
| 305-300-52100.000           | EMPLOYEE INSURANCE       | 42                 |                    |                          |                    |
| 305-300-52500.000           | TRAVEL/TRAINING/CONT ED  | 68                 |                    |                          |                    |
| 305-300-53140.000           | ADVERTISING/MARKETING    | 49                 |                    |                          |                    |
| 305-300-53180.000           | DOWNTOWN BEAUTIFICATION  | 9,220              |                    |                          |                    |
| 305-300-58300.100           | INTRA FUND TRANSFER OUT  | 253,879            |                    |                          |                    |
|                             | TO GENERAL #100          | 10,000             |                    |                          |                    |
|                             | TO WEST SIDE #307        | 19,000             |                    |                          |                    |
|                             | TO DOWNTOWN #308         | 170,879            |                    |                          |                    |
|                             | TO MARKETING #309        | 55,000             |                    |                          |                    |
| 305-300-58800.100           | SURPLUS TAX PAYMENT      | 88,914             |                    |                          |                    |
| TOTAL EXPENDITURES          |                          | 356,528            | -                  | -                        | -                  |
| PROJECTED ENDING BALANCE    |                          | -                  | -                  | -                        | closed             |

The Downtown Tax Increment Financing (TIF) district was established in 1986 and extended in December 2009. However, the Downtown TIF has now expired, and revenues ceased to enter it in fiscal year 2022-2023.

**Surplus Tax Payments:** This amount is stipulated by an agreement with the school district, which was reached in exchange for extending the Downtown TIF and creating the West Side TIF.





BUDGET  
2024-2025

WEST SIDE TIF FUND 307

| GL NUMBER                   | DESCRIPTION                                  | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | 202,159            | 318,206            | 328,481                  | 360,241            |
| REVENUES                    |  |                    |                    |                          |                    |
| 307-000-41000.000           | PROPERTY TAX                                 | 150,356            | 130,000            | 149,905                  | 140,000            |
| 307-000-41002.000           | TIF PROPERTY TAX SURPLUS                     | 1,414              | 1,500              | 1,500                    | 1,500              |
| 307-000-41100.000           | INTEREST                                     | 64                 | 20                 | 100                      | 100                |
| 307-000-41548.000           | LAMOINE REIMB AGREEMENT                      | 16,907             | 25,000             | 25,000                   | 25,000             |
| 307-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM DOWNTOWN #305 | 41,580             |                    |                          |                    |
| TOTAL REVENUES              |  | 210,321            | 156,520            | 176,505                  | 166,600            |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 307-300-53300.000           | UTILITIES                                    | 7,605              | 7,000              | 6,000                    | 6,500              |
| 307-300-52500.000           | TRAVEL/TRAINING/CONT ED                      |                    |                    |                          | 2,000              |
| 307-300-55620.000           | PARK MISC.                                   | 706                |                    |                          |                    |
| 307-300-55630.000           | PARK ELECTRICAL                              | 876                |                    |                          |                    |
| 307-300-55660.000           | LAMOINE HOTEL PROJECT                        | 70,745             | 70,745             | 70,745                   | 70,745             |
| 307-300-56200.000           | GENERAL OPERATING EXP                        | 92                 | 1,000              | 1,000                    | 1,000              |
| 307-300-57000.000           | BLD/GRND/FIXED EQU.MAINT                     | 3,258              | 3,500              | 0                        | 10,000             |
| 307-300-58300.000           | TRANSFER OUT<br>TO EAST SIDE #304            |                    | 55,000             | 55,000                   | 55,000             |
| 307-300-58300.100           | INTRA FUND TRANSFER OUT<br>TO #304 FUND      |                    |                    |                          | 20,000             |
| 307-300-58800.100           | SURPLUS TAX PAYMENT                          | 10,992             | 9,000              | 12,000                   | 12,000             |
| TOTAL EXPENDITURES          |  | 94,274             | 146,245            | 144,745                  | 177,245            |
| PROJECTED ENDING BALANCE    |  | 318,206            | 328,481            | 360,241                  | 349,596            |

The West Side Tax Increment Financing (TIF) district was established in December 2009.

**Surplus Tax Payments:** This is the mandated amount per an agreement with the school district, negotiated in exchange for extending the Downtown TIF and establishing the West Side TIF.

LaMoine Project Reserve: As per agreement, the City maintains a reserve of \$70,000 in this fund.



BUDGET  
2024-2025

DWNTWN RENOVATION GRNT FUND 308

| GL NUMBER                   | DESCRIPTION                                       | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 30,281             | 37,977             | 37,977                   | 37,992             |
| REVENUES                    |   |                    |                    |                          |                    |
| 308-000-41100.000           | INTEREST  | 2                  |                    | 15                       | 15                 |
| 308-000-41570.000           | TRANSFERS IN                                      | 405                |                    |                          |                    |
| 308-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM #304 EAST SIDE TIF | 147,299            |                    |                          | 20,000             |
| TOTAL REVENUES              |   | 147,706            | 0                  | 15                       | 20,015             |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 308-300-55350.100           | RENOVATION PROGRAM                                | 140,010            |                    |                          | 50,000             |
| TOTAL EXPENDITURES          |   | 140,010            | -                  | -                        | 50,000             |
| PROJECTED ENDING BALANCE    |   | 37,977             | 37,977             | 37,992                   | 8,007              |

**Downtown Renovation Grant Program:** This initiative was established to aid downtown property owners in enhancing their buildings. It primarily targeted facade improvements and significant plumbing and electrical upgrades of buildings. Eligible properties must have been located within the original Downtown TIF District or within the designated Downtown Historic District. \$50K has been allotted for the Renovation Grant Program for 24/25.



BUDGET  
2024-2025

MARKETING AND DOWNTOWN FUND 309

| GL NUMBER                   | DESCRIPTION                 | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-----------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                             | 7,112              | 16,263             | 16,263                   | 34,811             |
| REVENUES                    |                             |                    |                    |                          |                    |
| 309-000-41100.000           | INTEREST                    | 0                  | 0                  | 2                        | 2                  |
| 309-000-41570.100           | INTRA FUND TRANSFER IN      | 90,000             |                    |                          |                    |
|                             | FROM East Side TIF #304     |                    | 55,000             | 55,000                   | 50,000             |
|                             | FROM General Fund           |                    | 25,000             | 20,000                   |                    |
|                             | FROM BED TAX #410           |                    | 35,000             | 35,000                   | 35,000             |
| 309-000-41590.000           | MISCELLANEOUS RECEIPTS      | 4,175              | 5,000              | 5,000                    | 5,000              |
| TOTAL REVENUES              |                             | 94,175             | 120,000            | 115,002                  | 90,002             |
| EXPENDITURES                |                             |                    |                    |                          |                    |
| 309-300-52000.000           | SALARIES                    | 44,042             | 56,495             | 42,650                   | 46,800             |
| 309-300-52000.200           | PART-TIME SALARIES          | 1,944              | 7,280              | 10,000                   | 10,000             |
| 309-300-52020.000           | IMRF CITY SHARE             | 890                | 1,859              | 1,400                    | 1,500              |
| 309-300-52040.000           | FICA CITY SHARE             | 1,385              | 4,879              | 3,754                    | 3,700              |
| 309-300-52100.000           | EMPLOYEE INSURANCE          | 189                | 290                | 300                      | 300                |
| 309-300-52175.000           | DEFERRED COMP               |                    |                    |                          |                    |
| 309-300-52500.000           | TRAVEL/TRAINING/CONT ED     | 959                | 3,000              | 3,000                    | 5,000              |
| 309-300-52550.000           | ASSOC DUES/MEMBERSHIPS      |                    | 500                | 500                      | 500                |
| 309-300-53100.000           | OFFICE SUPPLIES             | 1,201              | 1,000              | 1,000                    | 1,000              |
| 309-300-53140.000           | ADVERTISING/MARKETING       | 1,901              | 4,500              | 4,500                    | 6,000              |
| 309-300-53160.000           | POSTAGE                     | 30                 | 50                 | 50                       | 50                 |
| 309-300-53200.000           | TELEPHONE                   | 840                | 742                | 800                      | 800                |
| 309-300-55360.000           | DOWNTOWN SUMMER CONCERT SER | 1,135              | 4,000              | 2,000                    | 4,000              |
| 309-300-55370.000           | DICKENS/POLAR EXPRESS       | 8,072              | 9,000              | 9,000                    | 9,000              |
| 309-300-55390.000           | MOON OVER MACOMB            | 894                | 3,000              | 2,000                    | 3,000              |
| 309-300-55400.100           | PARK & CRUISE               | 792                | 1,200              | 1,000                    | 1,200              |
| 309-300-55500.102           | DOWNTOWN BLOCK PARTY        | 660                | 1,000              | 1,000                    | 1,000              |
| 309-300-56200.000           | GENERAL OPERATING EXP       | 760                | 1,500              | 1,500                    | 1,500              |
| 309-300-58301.000           | TRANSFER TO HEALTH TRUST    | 19,330             | 23,196             | 12,000                   | 12,800             |
| TOTAL EXPENDITURES          |                             | 85,024             | 123,491            | 96,454                   | 108,150            |
| PROJECTED ENDING BALANCE    |                             | 16,263             | 12,772             | 34,811                   | 16,663             |

The City Marketing and Downtown Development Office is responsible for promoting the City of Macomb and its Historic Downtown. This office devises marketing campaigns and strategies to cultivate a robust business environment and generate interest in both the City and Downtown. Managing social media, outreach initiatives, and coordinating special events are vital components of these efforts.

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

Funding for this department is provided through transfers from both the Hotel/Motel tax and General Corporate funds. This fund encompasses all expenses related to downtown activities, including Dickens/Polar Express, Park and Cruise, Moon over Macomb, Summer Concert Series, and the Small Business Competition.



BUDGET  
2024-2025

SCULPTING DOWNTOWN FUND 810

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          | 4,254              | 4,255              | 4,255                    | 4,256              |
| REVENUES                    |                          |                    |                    |                          |                    |
| 810-000-41100.000           | INTEREST                 | 1                  |                    | 1                        | 1                  |
| 810-000-41600.100           | SCULPTING FUND DONATIONS |                    | 10,000             |                          |                    |
| TOTAL REVENUES              |                          | 1                  | 10,000             | 1                        | 1                  |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 810-810-57050.101           | SCULPTING MACOMB EXPENSE |                    | 10,000             |                          | 2,000              |
| TOTAL EXPENDITURES          |                          | -                  | 10,000             | -                        | 2,000              |
| PROJECTED ENDING BALANCE    |                          | 4,255              | 4,255              | 4,256                    | 2,257              |

The City of Macomb Downtown Development endeavors to organize a bi-annual outdoor sculpture exhibition within the Historic Downtown District of Macomb, IL. The goal of the exhibition is to involve the community by showcasing contemporary sculptures crafted by professional artists from both the region and across the country.

This fund is designated for sponsorships and donations received to bolster the art sculpture project. The generated revenue is utilized to compensate the artists, procure marketing materials, metal plaques, and various other miscellaneous items essential for the exhibition.



BUDGET  
2024-2025

DOWNTOWN REVOLVING LN FUND 320

| GL NUMBER                   | DESCRIPTION                | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|----------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                            | 65,781             | 81,066             | 81,066                   | 70,732             |
| REVENUES                    |                            |                    |                    |                          |                    |
| 320-000-41100.000           | INTEREST                   | 10                 |                    | 26                       | 26                 |
| 320-000-41590.000           | MISCELLANEOUS RECEIPTS     |                    | 5,700              |                          |                    |
| 320-000-41684.000           | KKS RENTALS, INC 1294      |                    |                    |                          |                    |
| 320-000-41685.000           | JBEE DESIGNS MDDC INTEREST | 661                | 500                | 500                      | 500                |
| 320-000-41695.000           | ECKARDT,HANNAH DRIVEDANCE  |                    |                    |                          |                    |
| 320-000-41696.000           | KELLY,C.MARK CMK JEWELERS  | 20                 | 130                | 100                      | 100                |
| 320-000-41697.000           | THE WHYTEHOUSE LLC         | (59)               | 200                |                          |                    |
| 320-000-41698.000           | MACOMB ART CENTER INTEREST | 32                 |                    | 40                       | 40                 |
| TOTAL REVENUES              |                            | 664                | 6,530              | 666                      | 666                |
| 320-000-10120.000           | LOAN RECEIVABLES           | 14,621             | 14,000             | 14,000                   | 14,000             |
| EXPENDITURES                |                            |                    |                    |                          |                    |
| 320-300-58300.000           | TRANSFER OUT               |                    |                    |                          |                    |
| 320-300-58500.000           | LOAN DISBURSEMENTS         |                    | 25,000             | 25,000                   | 60,000             |
| TOTAL EXPENDITURES          |                            | -                  | 25,000             | 25,000                   | 60,000             |
| PROJECTED ENDING BALANCE    |                            | 81,066             | 76,596             | 70,732                   | 25,398             |

The City administers a downtown revolving loan fund designed to offer low-interest loans to individuals and businesses. These funds are intended for the enhancement of downtown buildings, facades, and working capital. Once these loans are repaid with interest, the funds are recycled and loaned out to other businesses.



BUDGET  
2024-2025

CDAP FUND 325

| GL NUMBER                   | DESCRIPTION                             | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 288,924            | 189,492            | 189,492                  | 285,195            |
| REVENUES                    |   |                    |                    |                          |                    |
| 325-000-41100.000           | INTEREST                                | 126                | 70                 | 100                      | 100                |
| 325-000-41446.000           | IHDA- HOME REPAIR & ACCESSIBILITY PRGRM |                    |                    | 144,653                  |                    |
| 325-000-41504.000           | CHUBBY'S                                | 271                | 2,300              | 120                      |                    |
| 325-000-41506.100           | DAN KOUKOL CHGO BEEF LOAN               | 173                | 2,300              | 120                      |                    |
| 325-000-41507.000           | RIALTO THEATER                          | 65                 | 2,300              | 200                      |                    |
| 325-000-41508.000           | MARK LOVELL                             | 192                | 2,300              | 10                       |                    |
| 325-000-41510.102           | EARLANN-RIALTO THEATER                  | 87                 |                    |                          |                    |
| 325-000-41510.104           | DUNKIN DONUTS/YONAS HAGOS               | 2,600              | 2,300              |                          |                    |
| 325-000-41570.000           | TRANSFERS IN                            |                    |                    |                          |                    |
| TOTAL REVENUES              |   | 3,514              | 11,570             | 145,203                  | 100                |
| 325-000-10120.000           | LOAN RECEIVABLES                        | 16,700             | 10,000             | 10,000                   | 10,000             |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 325-300-53500.000           | PROFESSIONAL FEES                       |                    |                    | 12,500                   |                    |
| 325-300-53540.000           | SCP STRONG COMM.PROGRAM G               | 117,048            | 95,000             |                          |                    |
| 325-300-55300.103           | IHDA-HOME REPAIR & ACCESSIBILITY PRGRM  |                    |                    | 37,000                   |                    |
| 325-300-55320.100           | R.I.S.E. EXPENSES                       |                    | 10,000             | 10,000                   |                    |
| 325-300-56200.000           | GENERAL OPERATING EXP                   | 2,598              |                    |                          |                    |
| 325-300-58300.000           | TRANSFER OUT                            |                    |                    |                          |                    |
| 325-300-58500.000           | LOAN DISBURSEMENTS                      |                    |                    |                          |                    |
| TOTAL EXPENDITURES          |   | 119,646            | 105,000            | 59,500                   | -                  |
| PROJECTED ENDING BALANCE    |   | 189,492            | 106,062            | 285,195                  | 295,295            |

The City previously obtained these funds through the Department of Commerce and Economic Opportunity. Although they no longer possess a state or federal identity, they continue to function as a revolving fund. The funds are loaned out to local businesses with the aim of preserving and generating jobs. Once the loans are repaid with interest, the funds are then recycled and loaned to other businesses.

Residential Initiative & Stabilization Effort (RISE): The RISE program was established as a co-investment initiative to demolish and/or rebuild dilapidated, vacant housing in the northwest quadrant of Macomb.

Strong Communities Program Grant (SCP): The City was granted \$200,000 through the SCP by the Illinois Housing Development Authority for demolishing abandoned houses. The grant operates on a reimbursement basis.

Housing Accessibility and Repair Program: The City has received a \$500,000 grant from IHDA. If reimbursement is required, it is managed through CDAP. Otherwise, it is handled through Housing Grant 727.



BUDGET  
2024-2025

COMMUNITY IMPROVEMENT FUND 710

| GL NUMBER                   | DESCRIPTION                  | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                              | 100,163            | 111,220            | 111,220                  | 115,724            |
| REVENUES                    |                              |                    |                    |                          |                    |
| 710-000-41540.100           | SALE OF PROPERTY             | 23,977             | 1,500              | 17,500                   |                    |
| 710-000-41570.000           | TRANSFERS IN                 |                    |                    |                          |                    |
| 710-710-41385.000           | VACANT BUILDING REGISTRATION |                    |                    | 2,504                    | 2,504              |
| 710-000-41590.000           | MISCELLANEOUS RECEIPTS       | 5,000              |                    |                          |                    |
| TOTAL REVENUES              |                              | 28,977             | 1,500              | 20,004                   | 2,504              |
| EXPENDITURES                |                              |                    |                    |                          |                    |
| 710-710-55303.101           | BLIGHT REDUCTION EXPENSES    | 496                |                    |                          |                    |
| 710-710-55304.101           | BRP MOWING                   | 720                | 300                |                          |                    |
| 710-710-55700.000           | LAND ACQUISTION/DEMO         | 1,750              |                    |                          |                    |
| 710-710-55750.000           | FIX OR FLATTEN PROPERTIES    | 1,708              | 15,000             | 15,000                   | 15,000             |
| 710-710-56200.000           | GENERAL OPERATING EXP        | 13,246             | 500                | 500                      | 60,000             |
| 710-710-58300.000           | TRANSFER OUT                 |                    |                    |                          |                    |
| TOTAL EXPENDITURES          |                              | 17,920             | 15,800             | 15,500                   | 75,000             |
| PROJECTED ENDING BALANCE    |                              | 111,220            | 96,920             | 115,724                  | 43,228             |

Efforts have been made to utilize grant funds for the demolition of dilapidated nuisance homes. However, with the Strong Communities Program grant coming to a close, we will once again rely on the Fix and Flatten line item for demolitions.



BUDGET  
2024-2025

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SALES TAX PROJECT SCHEDULE

|   | FY 23-24<br>2023 Const | FY 24-25<br>2024 Const | FY 25-26<br>2025 Const | FY 26-27<br>2026 Const | FY 27-28<br>2027 Const |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Sales Tax Fund</b>                     |                        |                        |                        |                        |                        |
| Previous Year Ending Balance              | \$ 1,109,348           | \$ 621,074             | \$ 15,874              | \$ 305,424             | \$ 390,874             |
| Sales Tax Fund Revenue (Estimated)        | \$ 2,000,000           | \$ 2,000,900           | \$ 2,000,000           | \$ 2,000,000           | \$ 2,000,000           |
| Reimbursements/Transfers In               | \$ 250                 | \$ -                   | \$ 250                 | \$ 250                 | \$ 250                 |
| <b>Revenue Total</b>                      | <b>\$ 3,109,598</b>    | <b>\$ 2,621,974</b>    | <b>\$ 2,016,124</b>    | <b>\$ 2,305,674</b>    | <b>\$ 2,391,124</b>    |
| Transfer to Downtown Rev.                 |                        |                        |                        |                        |                        |
| Transfer to Storm Sewer Fund              | \$ 100,000             | \$ 100,000             | \$ 100,000             | \$ 100,000             | \$ 100,000             |
| Misc. Costs/unspecified projects          | \$ 121,474             | \$ 85,000              | \$ 100,000             | \$ 100,000             | \$ 100,000             |
| Sidewalk Replacement                      | \$ 15,000              | \$ 15,000              | \$ 20,000              | \$ 20,000              | \$ 20,000              |
| Street Materials                          | \$ 190,000             | \$ 195,000             | \$ 230,000             | \$ 230,000             | \$ 230,000             |
| Seal Coat & Crack Seal                    | \$ 70,000              | \$ 70,000              | \$ 70,000              | \$ 70,000              | \$ 70,000              |
| Transfer to Bond Payment                  | \$ 592,700             | \$ 591,100             | \$ 590,700             | \$ 594,800             | \$ 592,800             |
| Special Projects (see below for projects) | \$ 1,400,000           | \$ 1,550,000           | \$ 600,000             | \$ 800,000             | \$ 800,000             |
| <b>Expenditures Total</b>                 | <b>\$ 2,489,174</b>    | <b>\$ 2,606,100</b>    | <b>\$ 1,710,700</b>    | <b>\$ 1,914,800</b>    | <b>\$ 1,912,800</b>    |
| <b>Estimated Ending Balance</b>           | <b>\$ 620,424</b>      | <b>\$ 15,874</b>       | <b>\$ 305,424</b>      | <b>\$ 390,874</b>      | <b>\$ 478,324</b>      |

NOTES

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

|                                    | FY 23-24<br>2023 Const | FY 24-25<br>2024 Const | FY 25-26<br>2025 Const | FY 26-27<br>2026 Const | FY 27-28<br>2027 Const |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Special Projects</b>            |                        |                        |                        |                        |                        |
| Burlington Road Bridge Design      |                        |                        | \$ 100,000             | -                      | -                      |
| Western Ave Concrete               | \$ 50,000              | \$ 50,000              | -                      |                        |                        |
| Johnson Street                     |                        | \$ 900,000             |                        |                        |                        |
| Adams Street                       |                        | \$ 450,000             |                        |                        |                        |
| 2024 Roadway Improvements Projects | \$ 1,050,000           | \$ 150,000             | \$ 500,000             | \$ 1,000,000           | \$ 1,000,000           |
| <b>Total Special Project Fund</b>  | <b>\$ 1,100,000</b>    | <b>\$ 1,550,000</b>    | <b>\$ 600,000</b>      | <b>\$ 1,000,000</b>    | <b>\$ 1,000,000</b>    |

NOTES

Burlington Road Bridge project has been resubmitted to the IDOT Special Bridges Program for funding.  
2024 Roadway Improvements allotment for critical roadway improvements.

|                                    | FY 23-24<br>2023 Const | FY 24-25<br>2024 Const | FY 25-26<br>2025 Const |
|------------------------------------|------------------------|------------------------|------------------------|
| <b>JOHNSON ST. PROJECT</b>         |                        |                        |                        |
| <b>Funding</b>                     |                        |                        |                        |
| ReBuild Illinois Funds             |                        | \$ 815,700             |                        |
| STU Funding - S. Johnson           |                        | \$ 4,120,000           |                        |
| COVID Funds                        |                        | \$ 76,000              |                        |
| School District Funds              |                        | \$ 300,000             |                        |
| MFT Funds                          |                        | \$ 650,000             |                        |
| Local Funding                      |                        | \$ 900,000             |                        |
| <b>Total Funding</b>               | <b>\$ -</b>            | <b>\$ 6,861,700</b>    | <b>\$ -</b>            |
| Engineering Services               | -                      | \$ 611,000             |                        |
| Water Main Replacement- S. Johnson | -                      | -                      | -                      |
| S. Johnson St. Project             |                        | \$ 6,189,409           |                        |
| <b>Expenditures</b>                | <b>\$ -</b>            | <b>\$ 6,800,409</b>    | <b>\$ -</b>            |
| <b>Total Johnson St. Project</b>   | <b>\$ -</b>            | <b>\$ 61,291</b>       | <b>\$ -</b>            |

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

|                                | FY 23-24<br>2023 Const | FY 24-25<br>2024 Const | FY 25-26<br>2025 Const |
|--------------------------------|------------------------|------------------------|------------------------|
| <b>ADAMS ST. PROJECT</b>       |                        |                        |                        |
| <b>Funding</b>                 |                        |                        |                        |
| ITEP Funds                     |                        | \$ 1,129,438           |                        |
| Local Funding                  |                        | \$ 450,000             |                        |
| <b>Total Funding</b>           | <b>\$ -</b>            | <b>\$ 1,579,438</b>    | <b>\$ -</b>            |
| Engineering Services           | -                      | \$ 170,000             |                        |
| Adams St. Project              |                        | \$ 1,378,046           |                        |
| <b>Expenditures</b>            | <b>\$ -</b>            | <b>\$ 1,548,046</b>    | <b>\$ -</b>            |
| <b>Total Adams St. Project</b> | <b>\$ -</b>            | <b>\$ 31,392</b>       | <b>\$ -</b>            |

|                                    | FY 24-25<br>2024 Const | FY 25-26<br>2025 Const | FY 26-27<br>2026 Const | FY 27-28<br>2027 Const | FY 28-29<br>2028 Const |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>STU FUNDS</b>                   |                        |                        |                        |                        |                        |
| Previous Year Ending Balance       | \$ 3,347,559           | \$ (381,588)           | \$ 9,265               | \$ 400,118             | \$ 790,971             |
| STU Accumulation                   | \$ 390,853             | \$ 390,853             | \$ 390,853             | \$ 390,853             | \$ 390,853             |
| <b>Fund Total</b>                  | <b>\$ 3,738,412</b>    | <b>\$ 9,265</b>        | <b>\$ 400,118</b>      | <b>\$ 790,971</b>      | <b>\$ 1,181,824</b>    |
| STU USED                           | \$ 4,120,000           |                        |                        |                        |                        |
| <b>Total STU Funding Available</b> | <b>\$ (381,588)</b>    | <b>\$ 9,265</b>        | <b>\$ 400,118</b>      | <b>\$ 790,971</b>      | <b>\$ 1,181,824</b>    |

IDOT allows use of up to 2 years of future funds based on the year that the project was bid.



BUDGET  
2024-2025

SALES TAX INFRA FUND 110

| GL NUMBER                   | DESCRIPTION                | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|----------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                            | 985,127            | 1,109,348          | 1,109,348                | 621,074            |
| REVENUES                    |                            |                    |                    |                          |                    |
| 110-000-41080.000           | SALES TAX INFRASTRUCTURE   | 2,064,203          | 2,000,000          | 2,000,000                | 2,000,000          |
| 110-000-41100.000           | INTEREST                   | 142                |                    | 400                      | 400                |
| 110-000-41590.000           | MISCELLANEOUS RECEIPTS     |                    |                    | 500                      | 500                |
| TOTAL REVENUES              |                            | 2,064,345          | 2,000,000          | 2,000,900                | 2,000,900          |
| EXPENDITURES                |                            |                    |                    |                          |                    |
| 110-100-52700.000           | ENGINEERING                |                    |                    |                          |                    |
| 110-100-53500.000           | PROFESSIONAL FEES          | 475                |                    |                          |                    |
| 110-100-53600.000           | INTEREST EXPENSE           | 119,500            | 130,000            | 50,350                   | 81,100             |
| 110-100-55273.000           | UNSPECIFIED PROJECTS       | 19,043             | 50,000             | 73,824                   | 50,000             |
| 110-100-55275.000           | SPECIFIED PROJECTS         | 688,542            |                    |                          |                    |
| 110-100-55282.000           | STREET STRIPING/PAINTING   | 4,556              | 35,000             | 35,000                   | 35,000             |
| 110-100-55283.000           | SIDEWALKS                  | 1,078              | 15,000             | 15,000                   | 15,000             |
| 110-100-55290.000           | CRACK SEALING              | 49,787             | 70,000             | 70,000                   | 70,000             |
| 110-100-55300.800           | BOND PRINCIPAL PYMT        | 470,000            | 462,700            | 540,000                  | 510,000            |
| 110-100-55500.100           | CONCRETE                   | 91,693             | 60,000             | 45,000                   | 60,000             |
| 110-100-55501.000           | ASPHALT                    | 35,395             | 30,000             | 50,000                   | 35,000             |
| 110-100-55502.000           | EMULSION OIL               | 65,175             | 35,000             | 60,000                   | 40,000             |
| 110-100-55503.000           | SAND / ROCK                | 30,130             | 35,000             | 35,000                   | 35,000             |
| 110-100-55504.000           | PIPE/CULVERT/GRATES/INLET  | 14,750             | 25,000             | 15,000                   | 25,000             |
| 110-100-58300.100           | INTRA FUND TRANSFER OUT    |                    |                    |                          |                    |
| 110-100-58300.000           | TRANSFER OUT               |                    |                    |                          |                    |
|                             | TO STORM SEWER #615        | 50,000             | 100,000            | 100,000                  | 100,000            |
|                             | TO SPECIAL OPERATIONS #729 |                    | 1,400,000          | 1,400,000                | 1,550,000          |
|                             | TO DOWNTOWN #120           | 300,000            | -                  | -                        |                    |
| TOTAL EXPENDITURES          |                            | 1,940,124          | 2,447,700          | 2,489,174                | 2,606,100          |
| PROJECTED ENDING BALANCE    |                            | 1,109,348          | 661,648            | 621,074                  | 15,874             |

This fund was established to monitor infrastructure projects financed by a one percent sales tax levy. Please refer to the attached Street Project Schedule for details on these expenditures.

The Sidewalk Replacement Program operates as a cost-sharing initiative between the City and property owners, with an annual budget allocation of \$15,000.

Additionally, this fund makes a bond and interest payment of approximately \$592,700 per year towards the Infrastructure Bond Issue (\$7.5 million). These bonds are scheduled to be fully paid off by 2027.



BUDGET  
2024-2025

DWNTWN REVITALIZATION FUND 120

| GL NUMBER                   | DESCRIPTION                                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 739,570            | 323,721            | 323,721                  | 317,568            |
| REVENUES                    |   |                    |                    |                          |                    |
| 120-000-41100.000           | INTEREST                                      | 19                 |                    | 73                       |                    |
| 120-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM SALES TAX #110 | 300,000            |                    |                          | 0                  |
| TOTAL REVENUES              |   | 300,019            |                    | 73                       | 0                  |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 120-100-53500.000           | PROFESSIONAL FEES                             | 1,224              |                    |                          |                    |
| 120-100-55300.000           | DOWNTOWN PROJECT                              | 715,868            | 300,000            | 6,226                    | 317,568            |
| TOTAL EXPENDITURES          |   | 715,868            | 300,000            | 6,226                    | 317,568            |
| PROJECTED ENDING BALANCE    |   | 323,721            | 23,721             | 317,568                  | -                  |

The City has established the "Downtown Revitalization Fund" in anticipation of the Downtown renovation project, which was planned to be executed in two phases. The first phase was concluded during the FY 17-18 construction season, while the second phase was slated to commence in the FY 21-22 construction season. Transfers into this fund were made from the Infrastructure Sales Tax Fund, the Equipment Replacement Fund, and the General Fund. The project has been fully completed, and IDOT is currently in the process of closing it out.



BUDGET  
2024-2025

SPECIAL OPERATIONS FUND 729

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          | 63,294             | 63,425             | 63,425                   | 39,651             |
| REVENUES                    |                          |                    |                    |                          |                    |
| 729-000-41100.000           | INTEREST                 |                    |                    |                          |                    |
| 729-000-41570.000           | TRANSFERS IN             |                    |                    |                          |                    |
|                             | FROM MFT                 |                    |                    |                          | 650,000            |
|                             | FROM MFT REBUILD         |                    |                    |                          | 815,000            |
| 729-000-41570.100           | INTRA FUND TRANSFER IN   |                    |                    |                          |                    |
|                             | FROM GENERAL #100        |                    |                    |                          | 150,000            |
|                             | FROM SALES TAX #110      |                    | 1,400,000          | 1,400,000                | 1,550,000          |
| 729-000-41590.000           | MISCELLANEOUS RECEIPTS   | 6,113              |                    |                          | 300,000            |
| TOTAL REVENUES              |                          | 6,113              | 1,400,000          | 1,400,000                | 3,465,000          |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 729-729-55300.102           | CONSTRUCTION/ENGINEERING |                    |                    | 215,000                  |                    |
| 729-729-55330.000           | ADAMS STREET             |                    |                    | 50,000                   | 450,000            |
| 729-729-55360.100           | S. JOHNSON ST. PROJECT   | 3,182              |                    |                          | 2,665,000          |
| 729-729-55370.100           | BURLINGTON RD BRIDGE PRJ | 2,800              | 100,000            |                          |                    |
| 729-729-55370.200           | WESTERN AVE CONCRETE     |                    | 50,000             | 50,000                   | 50,000             |
| 729-729-55370.300           | ROADWAY IMPROVEMENTS     |                    | 1,250,000          | 1,108,774                | 300,000            |
| TOTAL EXPENDITURES          |                          | 5,982              | 1,400,000          | 1,423,774                | 3,465,000          |
| PROJECTED ENDING BALANCE    |                          | 63,425             | 63,425             | 39,651                   | 39,651             |



BUDGET  
2024-2025

MOTOR FUEL TAX FUND 730

| GL NUMBER                   | DESCRIPTION                     | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                 | 2,016,257          | 1,879,041          | 1,879,041                | 1,801,385          |
| REVENUES                    |                                 |                    |                    |                          |                    |
| 730-000-41100.000           | INTEREST                        | 879                | 500                | 1,200                    | 1,200              |
| 730-000-41421.000           | ALLOTMENTS MFT                  | 405,254            | 356,726            | 356,726                  | 351,500            |
| 730-000-41422.000           | MFT(TRF)TRANS.RENEWALFUND       | 315,367            | 263,498            | 263,498                  | 287,756            |
| 730-000-41423.000           | MFT BOND \$ REBUILD ILL         | 236,332            |                    |                          |                    |
| 730-000-41570.000           | TRANSFERS IN                    |                    |                    | 2,320                    |                    |
| 730-000-41590.000           | MISCELLANEOUS RECEIPTS          | 48,680             | 5,000              | 9,600                    | 5,000              |
| TOTAL REVENUES              |                                 | 1,006,512          | 625,724            | 633,344                  | 645,456            |
| EXPENDITURES                |                                 |                    |                    |                          |                    |
| 730-730-53300.000           | UTILITIES                       | 7,867              | 7,600              | 8,000                    | 8,000              |
| 730-730-54000.100           | STREET LIGHTING ELECTRIC        | 110,500            | 140,000            | 96,000                   | 100,000            |
| 730-730-55250.100           | TRAFFIC SIGNAL PROJ.IDOT        | 7,998              | 10,000             | 10,000                   | 10,000             |
| 730-730-55280.000           | REBUILD IL ROADWAY JOHNSON ST.  | 54,754             | 1,500,000          | 11,000                   | 0                  |
| 730-730-55280.100           | REBUILD IL JOHNSON WTRMN        | 490,030            |                    | 8,000                    |                    |
| 730-730-55500.103           | SALT                            | 39,249             | 130,000            | 130,000                  | 130,000            |
| 730-730-55501.101           | SIGNS                           | 5,255              | 5,000              | 8,000                    | 7,500              |
| 730-730-55510.100           | FUSION LIQUID GEOMELT           |                    | 5,000              | 5,000                    | 5,000              |
| 730-730-57000.000           | BLD/GRND/FIXED EQU.MAINT        | 8,075              | 15,000             | 15,000                   | 18,000             |
| 730-730-58300.000           | TRANSFER OUT                    |                    |                    |                          |                    |
|                             | TO OPERATIONS SPECIAL PROJ #729 |                    |                    |                          | 1,465,000          |
|                             | TO OPERATIONS #200              | 420,000            | 420,000            | 420,000                  | 500,000            |
| TOTAL EXPENDITURES          |                                 | 1,143,728          | 2,232,600          | 711,000                  | 2,243,500          |
| PROJECTED ENDING BALANCE    |                                 | 1,879,041          | 272,165            | 1,801,385                | 203,341            |

Every Illinois municipality receives a share of the State Motor Fuel Tax (MFT), with allocations based on population size. The utilization of MFT funds is overseen by the Illinois Department of Transportation in accordance with state statutes. Typically, these funds are designated for the construction and maintenance of municipal streets.



BUDGET  
2024-2025

GARBAGE FUND 210

| GL NUMBER                   | DESCRIPTION                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                               | 65,894             | 156,393            | 156,393                  | 214,485            |
| REVENUES                    |                               |                    |                    |                          |                    |
| 210-000-41001.000           | PERSONAL PROPERTY REPLACEMENT | 131,770            | 131,000            | 114,330                  | 84,059             |
| 210-000-41100.000           | INTEREST                      | 18                 |                    | 90                       | 100                |
| 210-000-41343.000           | VARIOUS STICKERS SOLD         | 4,842              | 5,440              | 6,000                    | 6,000              |
| 210-000-41500.000           | BILL COLLECTIONS              | 1,059,508          | 1,107,000          | 1,107,000                | 1,107,000          |
| 210-000-41570.000           | TRANSFERS IN                  |                    |                    | 410                      |                    |
| 210-000-41590.000           | MISCELLANEOUS RECEIPTS        | 1,145              | 1,200              | 510                      | 1,000              |
| TOTAL REVENUES              |                               | 1,197,283          | 1,244,640          | 1,228,340                | 1,198,159          |
| EXPENDITURES                |                               |                    |                    |                          |                    |
| 210-100-52000.300           | PART TIME SALARIES            | 14,589             | 16,800             | 17,000                   | 17,000             |
| 210-100-52040.000           | FICA CITY SHARE               | 297                | 1,285              | 2,000                    | 2,000              |
| 210-100-52100.000           | EMPLOYEE INSURANCE            | 138                | 113                | 200                      | 200                |
| 210-100-53500.000           | PROFESSIONAL FEES             |                    |                    |                          |                    |
| 210-100-54600.000           | CONTRACTS GARBAGE             | 666,047            | 660,000            | 660,000                  | 660,000            |
| 210-100-54610.000           | RECYCLING CONTRACT            | 217,585            | 250,000            | 250,000                  | 250,000            |
| 210-100-54620.000           | YARD WASTE PICKUP             | 33,277             | 86,248             |                          |                    |
| 210-100-54650.000           | CONTR TO WIRC-COL SITE        |                    |                    | 10,000                   | 10,000             |
| 210-100-55050.000           | EQUIP LOAN/LEASE PAYMENTS     |                    | 1,500              |                          |                    |
| 210-100-56025.000           | MAINT OF MOVABLE EQUIP        | 33,184             | 23,500             | 23,500                   | 25,000             |
| 210-100-56200.000           | GENERAL OPERATING EXP         | 14,437             | 36,000             | 30,000                   | 36,000             |
| 210-100-56630.000           | VARIOUS STICKERS PURCHASE     | 5,168              | 4,500              | 6,000                    | 6,000              |
| 210-100-56700.100           | YARD WASTE CENTER OPER.       | 25,409             |                    | 13,000                   | 13,000             |
| 210-100-57000.000           | BLD/GRND/FIXED EQU.MAINT      | 242                | 500                | 500                      | 700                |
| 210-100-58300.000           | TRANSFER OUT                  |                    |                    |                          |                    |
| 210-100-58300.100           | INTRA FUND TRANSFER OUT       |                    |                    |                          |                    |
|                             | TO GENERAL #100               | 66,411             | 66,411             | 68,048                   | 71,484             |
|                             | TO OPERATIONS #200            | 30,000             | 30,000             | 90,000                   | 100,000            |
| TOTAL EXPENDITURES          |                               | 1,106,784          | 1,176,857          | 1,170,248                | 1,191,384          |
| PROJECTED ENDING BALANCE    |                               | 156,393            | 224,176            | 214,485                  | 221,260            |

Our current garbage rate stands at \$22.50.

Salaries: This line item covers the expenses associated with part-time employees who work at the yard waste site from Thursday through Sunday for eight months of the year.

Transfers to other funds: A total of \$71,484 (10% of the Business Office budget) will be transferred to the General Corporate fund to cover costs related to billing and contract administration. Additionally, \$100,000 will be transferred to the Operations fund to help offset a portion of the Public Works' salaries related to the yard waste site.



BUDGET  
2024-2025

OPERATIONS REVENUES

| GL NUMBER                   | DESCRIPTION                       | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-----------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                   | -                  | -                  | -                        | -                  |
| REVENUES                    |                                   |                    |                    |                          |                    |
| 200-000-41001.000           | PERSONAL PROPERTY REPLACEMENT TAX | 65,885             | 65,885             | 57,165                   | 42,029             |
| 200-000-41045.000           | TELECOMMUNICATIONS TAX            | 139,576            | 140,000            | 156,000                  | 156,000            |
| 200-000-41410.000           | STATE HIGHWAY MAINT               | 2,209              |                    | 7,000                    | 4,500              |
| 200-000-41446.000           | GRANTS                            | 10,000             | 10,000             |                          | 3,000              |
| 200-000-41540.000           | STREET SWEEPING-PRIVATE           | 282                |                    |                          |                    |
| 200-000-41551.000           | SALE OF FUEL OUTSIDE VEND         | 352,673            | 360,000            | 335,000                  | 335,000            |
| 200-000-41552.000           | SALE OF FUEL-INTERNAL             | 158,049            | 128,500            | 146,000                  | 148,400            |
| 200-000-41570.000           | TRANSFERS IN                      |                    |                    |                          |                    |
|                             | FROM MFT #730                     | 420,000            | 420,000            | 420,000                  | 500,000            |
|                             | FROM WATER #500                   | 680,235            | 680,235            | 680,235                  | 700,000            |
|                             | FROM WASTEWATER #600              | 114,480            | 114,480            | 114,480                  | 120,000            |
| 200-000-41570.100           | INTRA FUND TRANSFER IN            | 0                  |                    |                          |                    |
|                             | FROM GENERAL #100                 | 205,572            | 1,008,027          | 812,828                  | 1,124,003          |
|                             | FROM GARBAGE #210                 | 30,000             | 30,000             | 90,000                   | 100,000            |
| 200-000-41590.000           | MISCELLANEOUS RECEIPTS            | 9,115              | 2,500              | 6,000                    | 10,000             |
| TOTAL REVENUES              |                                   | 2,188,076          | 2,959,627          | 2,824,708                | 3,242,932          |

The Operations Division generates revenues primarily from telecommunications tax and the sale of fuel and materials to other public agencies. However, substantial fund transfers are necessary to finance its operations.

Transfers include:

\$100,000 from the Garbage Fund to help offset salaries related to the yard waste site.

\$500,000 from the Motor Fuel Tax Fund for labor, equipment, and materials for street activities.

\$120,000 from the Wastewater Fund to cover part of the costs of the Public Works' Director, the secretary's salary and benefits, plus 10% of the salaries and benefits from seven employees transferred from water distribution to street operations.

\$700,000 from the Water Fund to cover part of the costs of the Public Works' Director, the secretary's salary and benefits, plus 90% of the salaries and benefits from seven employees transferred from water distribution to street operations.

Transfers from the General Fund are used to subsidize the remainder of street expenditures.

Additionally, this year's budget includes allocations of \$250,000 for a 2-Ton Truck, \$20,000 as a deposit to order another 2-Ton Truck, \$80,000 for a roller, \$100,000 for HVAC updates, and \$120,000 for Operations Shop Upgrades.

\$75,000 has been budgeted for assistance with taking down several old trees that require additional equipment the City does not have.

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



BUDGET  
2024-2025

OPERATIONS FUND 200

| GL NUMBER                | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES             |                           |                    |                    |                          |                    |
| 200-100-52000.000        | SALARIES                  | 852,547            | 999,831            | 970,000                  | 972,785            |
| 200-100-52000.100        | OVERTIME                  | 35,017             | 36,050             | 37,000                   | 37,000             |
| 200-100-52000.200        | PART-TIME SALARIES        | 21,173             | 24,080             | 14,000                   | 25,000             |
| 200-100-52020.000        | IMRF CITY SHARE           | 19,921             | 32,648             | 33,000                   | 31,800             |
| 200-100-52040.000        | FICA CITY SHARE           | 33,215             | 77,870             | 75,000                   | 73,900             |
| 200-100-52100.000        | EMPLOYEE INSURANCE        | 3,566              | 3,625              | 3,000                    | 3,800              |
| 200-100-52175.000        | DEFERRED COMP             | 4,415              | 4,653              | 5,000                    | 5,100              |
| 200-100-52430.000        | SAFETY EQUIPMENT/UNIFORM  | 18,043             | 20,000             | 24,000                   | 25,000             |
| 200-100-52500.000        | TRAVEL/TRAINING/CONT ED   | 4,457              | 4,200              | 4,200                    | 4,200              |
| 200-100-52525.000        | DRUG AND ALCOHOL TESTS    | 1,193              | 1,400              | 1,400                    | 1,400              |
| 200-100-52550.000        | ASSOC DUES/MEMBERSHIPS    | 1,510              | 1,400              | 1,400                    | 1,400              |
| 200-100-52700.100        | ENGINEERING               | 7,400              | 1,000              | 600                      | 10,000             |
| 200-100-53100.000        | OFFICE SUPPLIES           | 930                | 1,000              | 1,000                    | 1,000              |
| 200-100-53130.000        | OFFICE EQUIP/FURN(NONCAP) | 55                 | 2,000              | 1,000                    | 2,000              |
| 200-100-53140.000        | ADVERTISING/MARKETING     | 319                | 500                | 300                      | 500                |
| 200-100-53150.000        | PUBLICATIONS/PRINTING     | 822                | 800                | 800                      | 800                |
| 200-100-53160.000        | POSTAGE                   | 50                 | 300                | 100                      | 300                |
| 200-100-53200.000        | TELEPHONE                 | 5,753              | 5,944              | 6,000                    | 6,000              |
| 200-100-53300.000        | UTILITIES                 | 17,069             | 15,000             | 9,000                    | 10,000             |
| 200-100-53400.000        | COMPUTER SUPPORT/MAINT    | 185                | 600                | 600                      | 600                |
| 200-100-53500.000        | PROFESSIONAL FEES         | 10,126             | 3,000              | 3,000                    | 10,000             |
| 200-100-54000.100        | STREET LIGHTING ELECTRIC  | 6,316              | 14,000             | 18,000                   | 18,000             |
| 200-100-54602.000        | HERBICIDE AND PESTICIDE   | 8,405              | 8,000              | 5,500                    | 8,000              |
| 200-100-55000.000        | CAPITAL EQUIPMENT         | 133,507            | 250,000            | 261,140                  | 350,000            |
| 200-100-55020.000        | CAPITAL IMPROVEMENTS      |                    | 320,000            | 246,507                  | 220,000            |
| 200-100-55050.000        | EQUIP LOAN/LEASE PAYMENTS | 662                | 2,500              | 5,746                    | 3,100              |
| 200-100-55470.000        | ST.LIGHTING-UPGRADS/MAINT |                    | 10,000             |                          |                    |
| 200-100-56000.000        | MAINT OF LICENSED VEHICLE | 46,704             | 48,000             | 30,000                   | 60,000             |
| 200-100-56010.000        | MAINT RADIO/VEHIC EQUIP   | 340                | 1,000              | 1,000                    | 1,000              |
| 200-100-56020.000        | GAS/FUEL BULK PURCHASE    | 485,004            | 460,000            | 485,000                  | 596,000            |
| 200-100-56021.000        | GAS/FUEL                  | 66,704             | 63,000             | 60,000                   | 60,000             |
| 200-100-56025.000        | MAINT OF MOVABLE EQUIP    | 23,588             | 55,000             | 50,000                   | 55,000             |
| 200-100-56050.000        | HAND TOOLS - SMALL EQUIP  | 2,768              | 8,500              | 5,000                    | 8,500              |
| 200-100-56200.000        | GENERAL OPERATING EXP     | 28,610             | 35,000             | 36,415                   | 35,000             |
| 200-100-56201.000        | GENERAL OPER UNDERGROUND  | 123,309            | 125,000            | 75,000                   | 125,000            |
| 200-100-56601.000        | TRAFFIC CONTROL SIGNAGE/H | 3,851              | 5,500              | 7,500                    | 11,000             |
| 200-100-56620.000        | TREE PLANTING/CARE/MAINT  | 19,594             | 25,000             | 25,000                   | 75,000             |
| 200-100-56650.000        | TREES GRANT               |                    |                    |                          | 3,000              |
| 200-100-56700.000        | SNOW REMOVAL CONTRACT     |                    | 17,500             | 17,500                   | 17,500             |
| 200-100-57000.000        | BLD/GRND/FIXED EQU.MAINT  | 10,015             | 11,000             | 9,000                    | 11,000             |
| 200-100-58301.000        | TRANSFER TO HEALTH TRUST  | 236,191            | 264,726            | 296,000                  | 363,247            |
| TOTAL EXPENDITURES       |                           | 2,233,334          | 2,959,627          | 2,824,708                | 3,242,932          |
| PROJECTED ENDING BALANCE |                           | -                  | -                  | -                        | -                  |





BUDGET  
2024-2025

WATER FUND REVENUES

| GL NUMBER                   | DESCRIPTION            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                        | 1,602,745          | 1,756,106          | 1,756,106                | 1,251,040          |
| REVENUES                    |                        |                    |                    |                          |                    |
| 500-000-41100.000           | INTEREST               | 1,615              |                    | 200                      |                    |
| 500-000-41500.000           | BILL COLLECTIONS       | 3,631,569          | 3,582,432          | 3,582,432                | 3,740,000          |
| 500-000-41501.000           | SERVICE FEES           | 689                |                    | 1,400                    |                    |
| 500-000-41502.000           | DEBT SERVICE FEES      | 665,136            | 699,620            | 699,620                  | 748,500            |
| 500-000-41505.000           | METER MAINT/REP FEES   | 140,909            | 137,000            | 137,000                  | 137,000            |
| 500-000-41570.000           | TRANSFERS IN           |                    | 100                |                          |                    |
| 500-000-41570.100           | INTRA FUND TRANSFER IN |                    |                    |                          |                    |
| 500-000-41590.000           | MISCELLANEOUS RECEIPTS | 221,246            | 100,000            | 109,239                  | 106,000            |
| TOTAL REVENUES              |                        | 4,661,164          | 4,519,152          | 4,529,891                | 4,731,500          |

Revenues deposited into the Water Fund are allocated for various purposes:

\$548,500 is transferred to the Water Bond and Debt Service Fund to fulfill our debt service obligations.

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

\$484,373 is transferred to the General Fund. This includes 10% of the 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 budget.

Additionally, \$57,500 is earmarked for half the cost of the Spring Lake Management Contract.

Capital Equipment expenditures comprise:

\$200,000 for the CDBG PI grant water main project.

\$100,000 for lead service line replacement.

\$50,000 for fire hydrant replacements.

\$200,000 is allocated for engineering for the CDBG PI Grant.



BUDGET  
2024-2025

WATER FUND 500

| GL NUMBER                | DESCRIPTION                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--------------------------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| EXPENDITURES             |                               |                    |                    |                          |                    |
| 500-500-52000.000        | SALARIES                      | 318,923            | 380,829            | 372,200                  | 375,000            |
| 500-500-52000.100        | OVERTIME                      | 52,864             | 45,000             | 60,000                   | 70,000             |
| 500-500-52020.000        | IMRF                          | 21,604             | 12,529             | 12,600                   | 12,200             |
| 500-500-52040.000        | FICA CITY SHARE               | 15,536             | 29,133             | 29,133                   | 29,000             |
| 500-500-52100.000        | EMPLOYEE INSURANCE            | 1,424              | 1,596              | 1,600                    | 1,600              |
| 500-500-52175.000        | DEFERRED COMP                 | 1,148              | 1,184              | 1,000                    | 1,000              |
| 500-500-52430.000        | SAFETY EQUIPMENT/UNIFORM      | 8,661              | 10,800             | 10,800                   | 11,000             |
| 500-500-52500.000        | TRAVEL/TRAINING/CONT ED       | 227                | 7,000              | 2,000                    | 7,000              |
| 500-500-52525.000        | DRUG AND ALCOHOL TESTS        | 435                | 650                | 855                      | 650                |
| 500-500-52550.000        | ASSOC DUES/MEMBERSHIPS        | 832                | 1,500              | 1,000                    | 1,000              |
| 500-500-52700.100        | ENGINEERING                   | 186,489            |                    | 5,100                    | 200,000            |
| 500-500-53100.000        | OFFICE SUPPLIES               | 1,133              | 700                | 500                      | 700                |
| 500-500-53130.000        | OFFICE EQUIP/FURN(NONCAP)     | 814                | 700                | 500                      | 700                |
| 500-500-53140.000        | ADVERTISING/MARKETING         | 389                | 500                | 250                      | 500                |
| 500-500-53150.000        | PUBLICATIONS/PRINTING         | 923                | 1,000              | 500                      | 25,000             |
| 500-500-53160.000        | POSTAGE                       | 1,242              | 1,500              | 1,800                    | 1,800              |
| 500-500-53200.000        | TELEPHONE                     | 7,003              | 4,034              | 7,000                    | 7,000              |
| 500-500-53300.000        | UTILITIES                     | 257,665            | 230,000            | 250,000                  | 275,000            |
| 500-500-53400.000        | COMPUTER SUPPORT/MAINT        | 180                | 1,000              | 100                      | 1,000              |
| 500-500-53500.000        | PROFESSIONAL FEES             | 29,269             | 20,000             | 65,500                   | 70,000             |
| 500-500-55000.000        | CAPITAL EQUIPMENT             | 64                 | 245,000            | 10,000                   | 50,000             |
| 500-500-55020.000        | CAPITAL IMPROVEMENTS          | 179,928            | 200,000            | 15,000                   | 200,000            |
| 500-500-55050.000        | EQUIP LOAN/LEASE PAYMENTS     | 689                | 1,000              | 700                      | 1,000              |
| 500-500-55299.100        | WATERMAIN REPAIR              | 2,656              | 20,000             | 20,000                   | 20,000             |
| 500-500-55305.000        | LEAD SERVICE LINE REPLACEMENT |                    |                    | 40,000                   | 100,000            |
| 500-500-55310.100        | GREENLEAF FILTRATION SYST     |                    |                    | 0                        |                    |
| 500-500-55313.000        | DUDLEY ST PROJECT             | 382,006            |                    | 5,000                    |                    |
| 500-500-55314.000        | SCADA SYS. UPGRADE/MAINT      | 5,141              | 12,000             | 21,500                   | 20,000             |
| 500-500-55315.000        | PALL MEMBRANE SYS. PARTS      |                    | 10,000             | 2,600                    | 5,000              |
| 500-500-55450.100        | DAM INSP/REPAIR               |                    | 25,000             | 0                        |                    |
| 500-500-55906.000        | METER UPGRADE PROGRAM         | 56,661             | 200,000            | 100,000                  | 200,000            |
| 500-500-56000.000        | MAINT OF LICENSED VEHICLE     | 1,802              | 2,000              | 1,000                    | 2,000              |
| 500-500-56010.000        | MAINT RADIO/VEHIC EQUIP       | 419                | 700                | 700                      | 700                |
| 500-500-56021.000        | GAS/FUEL                      | 3,190              | 5,000              | 5,000                    | 5,000              |
| 500-500-56024.000        | JULIE EXPENSE                 | 2,753              | 5,000              | 3,000                    | 5,000              |
| 500-500-56025.000        | MAINT OF MOVABLE EQUIP        | 4,528              | 5,000              | 2,500                    | 5,000              |
| 500-500-56026.100        | MAINT/MOVE.EQUIP-DISTRIB*     | 321                |                    |                          |                    |
| 500-500-56050.000        | HAND TOOLS - SMALL EQUIP      | 5,180              | 8,000              | 5,000                    | 5,000              |
| 500-500-56051.000        | DNU-HAND TOOL-SM EQUIP DISTR* | 93                 |                    |                          |                    |
| 500-500-56200.000        | GENERAL OPERATING EXP         | 12,205             | 10,000             | 7,000                    | 10,000             |
| 500-500-56210.000        | CHEMICALS                     | 528,575            | 486,000            | 500,000                  | 550,000            |
| 500-500-56215.000        | CHEMICALS-EQUIPMENT           | 7,648              | 20,000             | 7,500                    | 20,000             |
| 500-500-56220.100        | CHEMICALS / POOL              | 7,212              | 9,450              | 9,000                    | 0                  |
| 500-500-56430.000        | LAB TESTS/EQUIP               | 28,588             | 32,000             | 32,000                   | 32,000             |
| 500-500-56700.101        | SLUDGE DISPOSAL               | 75,354             | 75,000             | 75,000                   | 75,000             |
| 500-500-57000.000        | BLD/GRND/FIXED EQU.MAINT      | 98,554             | 195,000            | 195,000                  | 200,000            |
| 500-500-58300.000        | TRANSFER OUT                  |                    |                    |                          |                    |
|                          | TO GENERAL #100               | 468,929            | 466,864            | 478,164                  | 484,373            |
|                          | TO MUNICIPAL RETIRE #420      |                    | 0                  | 0                        | 0                  |
|                          | TO IT #460                    | 10,000             | 10,000             | 10,000                   | 10,000             |
|                          | TO OPERATIONS #200            | 680,235            | 680,235            | 680,235                  | 700,000            |
|                          | TO INSURANCE #705             | 50,000             | 50,000             | 70,000                   | 70,000             |
| 500-500-58300.100        | INTRA FUND TRANSFER OUT       | 875,973            |                    |                          |                    |
|                          | TO WATER SICK AND VAC #510    |                    | 0                  | 0                        | 6,196              |
|                          | TO SPECIAL WATER #560         |                    | 600,000            | 1,100,000                | 1,000,000          |
|                          | TO WATER BOND #520            |                    | 699,620            | 699,620                  | 548,000            |
| 500-500-58301.000        | TRANSFER TO HEALTH TRUST      | 117,543            | 115,610            | 117,000                  | 132,200            |
| TOTAL EXPENDITURES       |                               | \$ 4,513,008       | \$ 4,938,134       | \$ 5,034,957             | \$ 5,546,619       |
| PROJECTED ENDING BALANCE |                               | 1,756,106          | 1,337,124          | 1,251,040                | 435,921            |



BUDGET  
2024-2025

WATER BOND & INTEREST FUND 520

| GL NUMBER                   | DESCRIPTION                               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 39,330             | 172,327            | 172,327                  | 393,212            |
| REVENUES                    |   |                    |                    |                          |                    |
| 520-000-41100.000           | INTEREST                                  | 29                 |                    | 50                       | 50                 |
| 520-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM WATER #500 | 919,635            | 699,620            | 699,620                  | 548,000            |
| 520-000-41590.000           | MISCELLANEOUS RECEIPTS                    |                    |                    |                          |                    |
| TOTAL REVENUES              |   | 919,635            | 699,620            | 699,670                  | 548,050            |
| 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 INTEREST          | 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          |   | 786,638            | 478,785            | 478,785                  | 348,525            |
| PROJECTED ENDING BALANCE    |   | 172,327            | 393,162            | 393,212                  | 592,737            |

In 2016, the City refunded the 2008 General Obligation Bonds, which were initially issued to finance improvements to the membrane filtration system at the water plant. This bond is scheduled to mature in April 2028.

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

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

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



BUDGET  
2024-2025

WATER RESERVE FUND 525

| GL NUMBER                   | DESCRIPTION                     | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                 | 224,529            | 200,981            | 200,981                  |                    |
| REVENUES                    |                                 |                    |                    |                          |                    |
| 525-000-41100.000           | INTEREST                        | 20                 |                    | 63                       |                    |
| 525-000-41570.100           | INTRA FUND TRANSFER IN          | -                  |                    | -                        | -                  |
| 525-000-41590.000           | MISCELLANEOUS RECEIPTS          |                    | -                  |                          |                    |
| TOTAL REVENUES              |                                 | 20                 | -                  | 63                       | -                  |
| EXPENDITURES                |                                 |                    |                    |                          |                    |
| 525-000-30301.100           | AUDITORS ADJUSTMENT             | 23,568             |                    |                          | -                  |
| 525-500-58300.100           | INTRA FUND TRANSFER OUT TO #560 |                    |                    | 201,044                  |                    |
| TOTAL EXPENDITURES          |                                 | 23,568             | -                  | 201,044                  | -                  |
| PROJECTED ENDING BALANCE    |                                 | 200,981            | 200,981            | -                        | -                  |

This fund is being closed out as is not a requirement.



BUDGET  
2024-2025

WATER SICK AND VACATION FND 510

| GL NUMBER                   | DESCRIPTION                               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | 40,000             | 35,804             | 35,804                   | 33,804             |
| REVENUES                    |   |                    |                    |                          |                    |
| 510-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM WATER #500 |                    |                    |                          | 6,196              |
| TOTAL REVENUES              |   | -                  | -                  | -                        | 6,196              |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 510-500-52000.000           | SALARIES                                  | 4,196              |                    | 2,000                    |                    |
| 510-500-52100.000           | EMPLOYEE INSURANCE                        |                    |                    |                          |                    |
| TOTAL EXPENDITURES          |   | 4,196              | -                  | 2,000                    | -                  |
| PROJECTED ENDING BALANCE    |   | 35,804             | 35,804             | 33,804                   | 40,000             |

This fund was created to allocate cash reserves linked to accrued benefit time, such as sick time owed to employees. These funds are disbursed when an employee retires, resigns, or is terminated.

The target funding is set at \$40,000. This figure will undergo annual evaluation to assess its adequacy, considering workforce demographics and details regarding individual employee retirement plans.



BUDGET  
2024-2025

WATER DEPRECIATION FUND 530

| GL NUMBER                   | DESCRIPTION                     | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                 | 187,010            | 167,397            | 167,397                  | -                  |
| REVENUES                    |                                 |                    |                    |                          |                    |
| 530-000-41100.000           | INTEREST                        | 17                 |                    | 55                       |                    |
| 530-000-41570.100           | INTRA FUND TRANSFER IN          |                    |                    |                          |                    |
| TOTAL REVENUES              |                                 | 17                 | -                  | 55                       | -                  |
| EXPENDITURES                |                                 |                    |                    |                          |                    |
| 530-000-30301.100           | AUDITORS ADJUSTMENT             | 19,630             |                    |                          |                    |
| 530-500-57000.000           | BLD/GRND/FIXED EQU MAINT        |                    |                    |                          |                    |
| 530-500-58300.100           | INTRA FUND TRANSFER OUT TO #560 |                    |                    | 167,452                  |                    |
| TOTAL EXPENDITURES          |                                 | 19,630             | -                  | 167,452                  | -                  |
| PROJECTED ENDING BALANCE    |                                 | 167,397            | 167,397            | -                        | -                  |

This fund is being closed out as is not a requirement.



BUDGET  
2024-2025

WATER INFRA GRANT FUND 535

| GL NUMBER                   | DESCRIPTION                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                               | -                  | 156,575            | 156,575                  | 156,575            |
| REVENUES                    |                               |                    |                    |                          |                    |
| 535-000-41446.000           | REIMBURSEMENT GRANT LEAD SERV | 45,526             |                    |                          |                    |
| 535-000-41446.117           | WM REPL GRANT PHASE 3         | 157,459            |                    |                          |                    |
| 535-000-41447.100           | CDBG GRANT                    |                    |                    |                          | 1,500,000          |
| TOTAL REVENUES              |                               | 202,985            | -                  | -                        | 1,500,000          |
| EXPENDITURES                |                               |                    |                    |                          |                    |
| 535-500-55020.000           | CAPITAL IMPROVEMENTS          |                    |                    |                          | 1,500,000          |
| 535-500-55304.102           | PHASE 3 NW WTR MAIN REPL      | 46,410             |                    |                          |                    |
| 535-500-58300.100           | INTRA FUND TRANSFER OUT       |                    |                    |                          |                    |
| TOTAL EXPENDITURES          |                               | 46,410             | -                  | -                        | 1,500,000          |
| PROJECTED ENDING BALANCE    |                               | 156,575            | 156,575            | 156,575                  | 156,575            |

The City obtained a \$1,500,000 CDBG PI grant for water main replacement.



BUDGET  
2024-2025

SPECIAL WATER PROJECTS FUND 560

| GL NUMBER                   | DESCRIPTION            | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                        | -                  | 26,023             | 26,023                   | 124,491            |
|                             |                        |                    |                    |                          | -                  |
| REVENUES                    |                        |                    |                    |                          |                    |
| 560-000-41570.000           | TRANSFERS IN           | 0                  | 0                  | 0                        | 0                  |
| 560-000-41570.100           | INTRA FUND TRANSFER IN | 0                  | 0                  | 0                        | 0                  |
|                             | FROM WATER #525        |                    |                    | 200,961                  |                    |
|                             | FROM WATER #530        |                    |                    | 167,507                  |                    |
|                             | FROM WATER #500        | 26,023             | 600,000            | 1,100,000                | 1,000,000          |
| TOTAL REVENUES              |                        | 26,023             | 600,000            | 1,468,468                | 1,000,000          |
| EXPENDITURES                |                        |                    |                    |                          |                    |
| 560-500-55303.102           | NEW WATER PLANT        | 0                  | 600,000            | 1,100,000                |                    |
| 560-500-52700.100           | ENGINEERING            |                    |                    | 50,000                   | 800,000            |
| 560-500-55020.000           | CAPITAL IMPROVEMENTS   |                    |                    | 220,000                  | 150,000            |
| TOTAL EXPENDITURES          |                        | -                  | 600,000            | 1,370,000                | 950,000            |
| PROJECTED ENDING BALANCE    |                        | 26,023             | 26,023             | 124,491                  | 174,491            |

The Special Water Projects Fund is designated for projects beyond the routine operations.

An allocation of \$800,000 is budgeted for design services for the new water treatment plant.

Additionally, \$150,000 is earmarked for the purchase of land for new well sites.





BUDGET  
2024-2025

STORM SEWER FUND 615

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          | 143,452            | 178,409            | 178,409                  | 182,972            |
| REVENUES                    |                          |                    |                    |                          |                    |
| 615-000-41100.000           | INTEREST                 | 15                 |                    | 55                       | 55                 |
| 615-000-41570.000           | TRANSFERS IN             | 50,000             |                    |                          |                    |
|                             | FROM SALES TAX #110      |                    | 100,000            | 100,000                  | 100,000            |
| 615-600-41446.000           | GRANTS                   |                    |                    |                          | 1,750,000          |
| TOTAL REVENUES              |                          | 50,015             | 100,000            | 100,055                  | 1,850,055          |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 615-600-55300.102           | CONSTRUCTION/ENGINEERING | -                  | -                  | 600                      | 1,750,000          |
| 615-600-55302.102           | STORM SEWER LININGS      | 15,043             | 200,000            | 94,892                   | 250,000            |
| TOTAL EXPENDITURES          |                          | 15,043             | 200,000            | 95,492                   | 2,000,000          |
| PROJECTED ENDING BALANCE    |                          | 178,424            | 78,409             | 182,972                  | 33,027             |

This fund was established in FY 12-13 to facilitate the maintenance and construction of storm sewers.

An annual transfer from the Sales Tax Infrastructure Fund of \$100,000 is scheduled.

Additionally, grant funds include a \$250,000 state grant and a pending award of \$1,500,000 CDBG P7 Grant.



BUDGET  
2024-2025

WASTEWATER FUND 600

| GL NUMBER                                      | DESCRIPTION                   | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--|-------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE                    |                               | 737,090            | 904,350            | 904,350                  | 1,297,547          |
| REVENUES                                       |                               |                    |                    |                          |                    |
| 600-000-41001.000                              | PERSONAL PROPERTY REPLACEMENT | 4,092              | 4,000              | 3,550                    | 2,610              |
| 600-000-41100.000                              | INTEREST                      | 99                 |                    | 350                      | 350                |
| 600-000-41350.000                              | LAB TESTS OTHER CITIES        | 4,150              | 8,000              | 6,000                    | 6,000              |
| 600-000-41450.000                              | EPA LOAN SWR PLANT IMPROV     |                    |                    |                          | 0                  |
| 600-000-41460.000                              | LOAN - MISC. CAPITAL PROJECTS | 126,595            |                    |                          |                    |
| 600-000-41500.000                              | BILL COLLECTIONS              | 1,979,759          | 1,977,193          | 1,977,193                | 2,012,700          |
| 600-000-41501.000                              | SERVICE FEES                  | 199                |                    | 500                      | 500                |
| 600-000-41502.000                              | DEBT SERVICE FEES             | 318,489            | 371,904            | 371,904                  | 371,904            |
| 600-000-41570.000                              | TRANSFERS IN                  |                    |                    |                          |                    |
| 600-000-41570.100                              | INTRA FUND TRANSFER IN        |                    |                    |                          |                    |
| 600-000-41590.000                              | MISCELLANEOUS RECEIPTS        | 89,756             | 100,000            | 70,000                   | 190,000            |
| TOTAL REVENUES                                 |                               | 2,523,139          | 2,461,097          | 2,429,497                | 2,584,064          |
| TOTAL PROJECTED BEGINNING BALANCE AND REVENUES |                               | 3,260,229          | 3,365,447          | 3,333,847                | 3,881,611          |



BUDGET  
2024-2025

WASTEWATER SUMMARY

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

\$426,873 is transferred to the General Fund, covering 10% of the 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.

\$70,000 is transferred to the Insurance and Tort Judgments Fund to address property and general liability expenses.

\$120,000 is transferred to the Street Fund to offset a portion of the costs of the Public Works Director, the secretary, and 10% of the wages and benefits for 7 public work employees.

The first WWTP project will be funded through a \$2 million CDBG grant and \$800,000 in sewer revenue.

The debt service fee serves as a revenue source for current debt related to loans for equipment and plant improvements.

Additional budget allocations include:

Safety Equipment/Uniform Expense:

This line item covers the expenses for safety equipment and allowances as per the union contract.

Lab Tests/Equipment:

Funds allocated for the purchase of lab-related equipment and outsourced lab testing.

Wastewater System Repairs:

Allocated for unplanned wastewater repairs such as broken wastewater lines and street repairs for damaged sewers and incidental point repairs.

Capital Improvements and Equipment:

This line item includes the replacement of a lift truck (\$80,000) and the JULIE truck (\$40,000). A capital improvement project slated is the Burgess Lift Station Replacement (\$500,000).



BUDGET  
2024-2025

WASTEWATER EXPENDITURES

| GL NUMBER  | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|--|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| TOTAL OF PROJECTED BEGINNING BALANCE AND REVENUE |                           | 3,260,229          | 3,365,447          | 3,333,847                | 3,881,611          |
| EXPENDITURES                                     |                           |                    |                    |                          |                    |
| 600-600-52000.000                                | SALARIES                  | 275,286            | 371,626            | 295,000                  | 301,400            |
| 600-600-52000.100                                | OVERTIME                  | 8,176              | 15,000             | 15,000                   | 15,000             |
| 600-600-52000.200                                | PART-TIME SALARIES        | 9,205              |                    | 9,000                    | 0                  |
| 600-600-52020.000                                | IMRF                      | 21,454             | 12,226             | 14,000                   | 10,000             |
| 600-600-52040.000                                | FICA CITY SHARE           | 12,790             | 28,429             | 31,000                   | 24,000             |
| 600-600-52100.000                                | EMPLOYEE INSURANCE        | 1,264              | 1,596              | 1,600                    | 1,200              |
| 600-600-52175.000                                | DEFERRED COMP             | 1,537              | 1,371              | 1,500                    | 1,500              |
| 600-600-52430.000                                | SAFETY EQUIPMENT/UNIFORM  | 16,218             | 12,000             | 12,000                   | 15,000             |
| 600-600-52500.000                                | TRAVEL/TRAINING/CONT ED   | 3,500              | 5,000              | 5,000                    | 6,000              |
| 600-600-52525.000                                | DRUG AND ALCOHOL TESTS    | 373                | 500                | 500                      | 500                |
| 600-600-52550.000                                | ASSOC DUES/MEMBERSHIPS    | 668                | 500                | 100                      | 800                |
| 600-600-52700.100                                | ENGINEERING               |                    | 50,100             | 50,000                   | 63,000             |
| 600-600-53100.000                                | OFFICE SUPPLIES           | 880                | 800                | 800                      | 800                |
| 600-600-53130.000                                | OFFICE EQUIP/FURN(NONCAP) | 3,342              |                    |                          |                    |
| 600-600-53140.000                                | ADVERTISING/MARKETING     |                    | 400                | 400                      | 400                |
| 600-600-53150.000                                | PUBLICATIONS/PRINTING     | 224                | 100                | 305                      | 400                |
| 600-600-53160.000                                | POSTAGE                   | 430                | 400                | 800                      | 800                |
| 600-600-53200.000                                | TELEPHONE                 | 4,527              | 2,762              | 4,500                    | 5,000              |
| 600-600-53300.000                                | UTILITIES                 | 290,159            | 265,000            | 200,000                  | 220,000            |
| 600-600-53400.000                                | COMPUTER SUPPORT/MAINT    | 1,925              | 8,500              | 8,500                    | 8,500              |
| 600-600-53500.000                                | PROFESSIONAL FEES         | 20,817             | 25,000             | 25,000                   | 25,000             |
| 600-600-55000.000                                | CAPITAL EQUIPMENT         | 152,329            | 80,000             |                          | 120,000            |
| 600-600-55020.000                                | CAPITAL IMPROVEMENTS      | 156,463            | 825,000            | 127,750                  | 500,000            |
| 600-600-55301.101                                | SEWER SYSTEM REPAIRS      | 37,863             | 35,000             | 35,000                   | 35,000             |
| 600-600-55303.100                                | WWTP IMPROVEMENTS         | 20,022             |                    | 18,000                   |                    |
| 600-600-55306.100                                | SEWER MANHOLES/LININGS NC | 15,588             | 100,000            | 122,000                  | 100,000            |
| 600-600-56000.000                                | MAINT OF LICENSED VEHICLE | 23,512             | 30,000             | 35,000                   | 30,000             |
| 600-600-56010.000                                | MAINT RADIO/VEHIC EQUIP   | 340                | 400                | 400                      | 400                |
| 600-600-56021.000                                | GAS/FUEL                  | 13,630             | 14,700             | 12,000                   | 12,000             |
| 600-600-56024.000                                | JULIE EXPENSE             | 2,828              | 8,000              | 8,000                    | 8,000              |
| 600-600-56025.000                                | MAINT OF MOVABLE EQUIP    | 2,227              | 4,000              | 4,000                    | 4,000              |
| 600-600-56050.000                                | HAND TOOLS - SMALL EQUIP  | 4,578              | 5,000              | 5,000                    | 5,000              |
| 600-600-56200.000                                | GENERAL OPERATING EXP     | 4,819              | 10,000             | 10,000                   | 10,000             |
| 600-600-56210.000                                | CHEMICALS                 | 21,699             | 24,000             | 24,000                   | 26,000             |
| 600-600-56430.000                                | LAB TESTS/EQUIP           | 24,679             | 24,000             | 24,000                   | 24,000             |
| 600-600-56700.101                                | SLUDGE DISPOSAL           | 96,986             | 100,000            | 100,000                  | 100,000            |
| 600-600-57000.000                                | BLDG/GRND/FIXED EQU.MAINT | 63,218             | 90,000             | 100,000                  | 90,000             |
| 600-600-57000.102                                | BLDG/GRND/LIFT STATIONS   | 56,107             | 40,000             | 40,000                   | 40,000             |
| 600-600-58300.000                                | TRANSFER OUT              |                    |                    |                          |                    |
|  | TO GENERAL #100           | 426,429            | 409,364            | 420,664                  | 426,873            |
|  | TO IT #460                | 10,000             | 10,000             | 10,000                   | 10,000             |
|  | TO OPERATIONS #200        | 114,480            | 114,480            | 114,480                  | 120,000            |
|  | TO INSURANCE #705         | 55,106             | 55,106             | 70,000                   | 70,000             |
| 600-600-58300.100                                | INTRA FUND TRANSFER OUT   |                    |                    |                          |                    |
|  | TO WASTEWATER #610        | 4,200              |                    |                          | 7,135              |
|  | TO WASTEWATER PROJ #660   |                    |                    |                          | 600,000            |
|  | TO WASTEWATER #620        | 295,000            | 371,904            |                          | 371,904            |
| 600-600-58301.000                                | TRANSFER TO HEALTH TRUST  | 81,001             | 121,200            | 81,001                   | 121,200            |
| TOTAL EXPENDITURES                               |                           | 2,355,879          | 3,273,464          | 2,036,300                | 3,530,812          |
| PROJECTED ENDING BALANCE                         |                           | 904,350            | 91,983             | 1,297,547                | 350,799            |



BUDGET  
2024-2025

WASTEWATER B & I FUND 620

| GL NUMBER                   | DESCRIPTION                                    | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | 13,552             | 458,878            | 458,878                  | 154,505            |
| REVENUES                    |  |                    |                    |                          |                    |
| 620-000-41100.000           | INTEREST                                       | 25                 |                    | 120                      | 120                |
| 620-000-41590.000           | MISCELLANEOUS RECEIPTS                         | 7,184              |                    |                          |                    |
| 620-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM WASTEWATER #600 | 463,300            | 371,904            | 0                        | 371,904            |
| TOTAL REVENUES              |  | 470,509            | 371,904            | 120                      | 372,024            |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 620-600-53900.000           | TRUST MANAGEMENT FEES                          |                    |                    |                          |                    |
| 620-000-20240.200           | IEPA LOAN PLANT IMPROVEMENTS                   | 180,804            | 180,804            | 180,804                  | 180,804            |
| 620-000-20240.050           | JETTER LOAN                                    | 32,340             | -                  | -                        | -                  |
| 620-000-20250.300           | EQUIPMENT LOAN (CCTV)                          | 123,689            | 123,689            | 123,689                  | 123,689            |
| 620-000-20240.050           | NEW Loan                                       |                    |                    |                          | 40,000             |
| 620-600-53600.000           | INTEREST EXPENSE                               |                    |                    | 0                        | 0                  |
| TOTAL EXPENDITURES          |  | 336,833            | 304,493            | 304,493                  | 344,493            |
| PROJECTED ENDING BALANCE    |  | 147,228            | 526,289            | 154,505                  | 182,036            |

There's also consideration for a potential new loan to finance capital equipment purchases, including a JULIE Truck and Utility Work Truck.



BUDGET  
2024-2025

WW SICK & VACATION FUND 610

| GL NUMBER                   | DESCRIPTION                                    | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | 40,000             | 35,865             | 35,865                   | 32,865             |
| REVENUES                    |  |                    |                    |                          |                    |
| 610-000-41100.000           | INTEREST                                       | 3                  |                    |                          |                    |
| 610-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM WASTEWATER #610 |                    |                    |                          | 7,135              |
| TOTAL REVENUES              |  | 3                  | -                  | -                        | 7,135              |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 610-600-52000.000           | SALARIES                                       | 4,138              |                    | 3,000                    |                    |
| 610-600-52020.000           | IMRF CITY SHARE                                | -                  |                    | -                        | -                  |
| 610-600-56200.00            | GENERAL OPERATING EXP                          | -                  |                    | -                        | -                  |
| TOTAL EXPENDITURES          |  | 4,138              | -                  | 3,000                    | -                  |
| PROJECTED ENDING BALANCE    |  | 35,865             | 35,865             | 32,865                   | 40,000             |

This fund was created to allocate cash reserves for accrued benefit time, including sick time owed to employees. These funds are disbursed upon an employee's retirement, resignation, or termination.

The funding objective is set at \$40,000. This figure will undergo an annual review to assess its adequacy, considering workforce demographics and information regarding individual employee retirement plans.



BUDGET  
2024-2025

SPECIAL WW PROJECTS FUND 660

| GL NUMBER                   | DESCRIPTION                     | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                 | -                  | -                  | -                        |                    |
| REVENUES                    |                                 |                    |                    |                          |                    |
| 660-000-41446.000           | GRANTS                          |                    | 2,000,000          |                          | 2,000,000          |
| 660-000-41570.000           | TRANSFERS IN                    |                    |                    |                          |                    |
| 660-000-41570.100           | INTRA FUND TRANSFER IN FROM 600 |                    |                    |                          | 600,000            |
| TOTAL REVENUES              |                                 | -                  | 2,000,000          | -                        | 2,600,000          |
| EXPENDITURES                |                                 |                    |                    |                          |                    |
| 660-600-55303.102           | WASTEWATER IMPROVEMENTS         |                    | 2,000,000          |                          | 2,600,000          |
| TOTAL EXPENDITURES          |                                 | -                  | 2,000,000          | -                        | 2,600,000          |
| PROJECTED ENDING BALANCE    |                                 | -                  | -                  | -                        | -                  |

\$600,000 is allocated to supplement the \$2 million CDBG grant.



BUDGET  
2024-2025

HOTEL MOTEL TAX FUND 410

| GL NUMBER                   | DESCRIPTION                                  | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | 33,577             | 17,548             | 17,548                   | 37,558             |
| REVENUES                    |  |                    |                    |                          |                    |
| 410-000-41050.000           | BED TAX COLLECTED                            | 273,989            | 250,000            | 250,000                  | 250,000            |
| 410-000-41100.000           | INTEREST                                     | 7                  |                    | 10                       | 10                 |
| TOTAL REVENUES              |  | 273,996            | 250,000            | 250,010                  | 250,010            |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 410-400-54050.100           | COMMUNITY PROJECTS/INITIATIVES               |                    |                    |                          |                    |
| 410-400-58010.000           | FIREWORKS                                    | 36,000             | 18,000             |                          | 18,000             |
| 410-400-58020.000           | 4TH OF JULY CELEBRATION                      |                    |                    |                          |                    |
| 410-400-58200.000           | HOTEL/MOTEL TAX DISTR                        | 219,025            | 195,000            | 195,000                  | 195,000            |
| 410-400-58300.000           | TRANSFER OUT                                 |                    |                    |                          |                    |
| 410-400-58300.100           | INTRA FUND TRANSFER OUT<br>TO MARKETING #309 | 35,000             | 35,000             | 35,000                   | 35,000             |
| TOTAL EXPENDITURES          |  | 290,025            | 248,000            | 230,000                  | 248,000            |
| PROJECTED ENDING BALANCE    |  | 17,548             | 19,548             | 37,558                   | 39,568             |

\*PAID 23/24 Fireworks in 22/23

A five percent (5%) tax is imposed on individuals engaged in operating hotels and motels within the City of Macomb. This tax is applied to the gross rentals charged for overnight accommodations. The funds generated are designated solely for promoting tourism and conventions in Macomb and for attracting non-resident visitors to the community.

Under an agreement with the Macomb Area Convention and Visitors Bureau, the City disburses 78% of the fees collected from the Hotel Operators Occupation Tax on a monthly basis.

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

Additionally, the annual fireworks display's expenses, totaling \$18,000, are directly funded from this account.





BUDGET  
2024-2025

MUNICIPAL RETIREMENT FUND 420

| GL NUMBER                   | DESCRIPTION                                | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | 328,482            | 153,613            | 153,613                  | -                  |
| REVENUES                    |  |                    |                    |                          |                    |
| 420-000-41000.100           | PROPERTY TAX IMRF                          | 1,141              | 1,000              | 918                      | 1,000              |
| 420-000-41000.200           | PROPERTY TAX - FICA                        | 1,002              | 1,000              | 1,000                    | 1,000              |
| 420-000-41001.000           | PERSONAL PROPERTY REPLACEMENT              | 14,815             | 14,815             | 14,815                   | 14,815             |
| 420-000-10101.003           | AUDITOR ADJUSTMENTS                        | 66,038             |                    |                          |                    |
| 420-000-41100.000           | INTEREST                                   | 8                  |                    | 35                       |                    |
| 420-000-41570.000           | TRANSFERS IN                               |                    |                    |                          |                    |
| TOTAL REVENUES              |  | 83,004             | 16,815             | 16,768                   | 16,815             |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 420-400-52210.000           | City Share FICA -Fire                      | 170,767            |                    |                          |                    |
| 420-400-52300.000           | CITYS SHARE IMRF-GENERAL                   | 41,542             |                    |                          |                    |
| 420-400-52310.000           | CITY SHARE IMRF - FIRE                     | 1,733              |                    |                          |                    |
| 420-400-52320.000           | CITY SHARE IMRF - POLICE                   | 5,488              |                    |                          |                    |
| 420-400-52330.000           | CITY SHARE IMRF -PUBWORKS                  | 36,466             |                    |                          |                    |
| 420-400-52350.000           | CITY SHARE IMRF-MDDC 309                   | 1,877              |                    |                          |                    |
| 420-420-58300.100           | INTRA FUND TRANSFER OUT<br>TO GENERAL #100 | 0                  | 50,469             | 170,381                  | 16,815             |
| TOTAL EXPENDITURES          |  | 257,873            | 50,469             | 170,381                  | 16,815             |
| PROJECTED ENDING BALANCE    |  | 153,613            | 119,959            | -                        | -                  |

Elected officials and all City employees working 1,000 hours or more per year (excluding police officers and firefighters) are enrolled in the Illinois Municipal Retirement Fund (IMRF).

To cover a portion of its IMRF/Social Security contributions, the City imposes property taxes.



BUDGET  
2024-2025

IT FUND 460

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           | 74,912             | 52,212             | 52,212                   | 212                |
| REVENUES                    |                           |                    |                    |                          |                    |
| 460-000-41570.000           | TRANSFERS IN              | 0                  |                    |                          |                    |
|                             | FROM WATER #500           | 10,000             | 10,000             | 10,000                   | 10,000             |
|                             | FROM WASTEWATER #600      | 10,000             | 10,000             | 10,000                   | 10,000             |
| 460-000-41570.100           | INTRA FUND TRANSFER IN    |                    |                    |                          |                    |
|                             | FROM GENERAL #100         | 80,000             | 110,000            | 130,000                  | 152,000            |
| TOTAL REVENUES              |                           | 100,000            | 130,000            | 150,000                  | 172,000            |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 460-400-52000.000           | SALARIES                  | 32,945             |                    |                          |                    |
| 460-000-53500.000           | PROFESSIONAL FEES         | 0                  | 36,000             | 36,000                   | 36,000             |
| 460-400-53130.000           | OFFICE EQUIP/FURN(NONCAP) |                    |                    |                          |                    |
| 460-400-53220.000           | TELEPHONE-SHORETELL SUP   | 5,250              | 21,120             | 6,000                    | 6,000              |
| 460-400-53400.101           | COMPUTER SOFTWARE/INTERNT | 51,078             | 51,757             | 62,000                   | 70,000             |
| 460-400-55000.000           | CAPITAL EQUIPMENT         | 2,669              | 86,000             | 86,000                   | 38,000             |
| 460-400-55001.000           | COMPUTER HARDWARE         | 29,077             | 10,000             | 10,000                   | 20,000             |
| 460-400-56200.000           | GENERAL OPERATING EXP     | 1,681              | 2,000              | 2,000                    | 2,000              |
| TOTAL EXPENDITURES          |                           | 122,700            | 206,877            | 202,000                  | 172,000            |
| PROJECTED ENDING BALANCE    |                           | 52,212             | (24,665)           | 212                      | 212                |

Funds will be transferred from the General Fund and Water and Sewer Funds to maintain a viable balance.  
This fund will cover expenses not only for computer technician services but also for acquiring computer equipment for various city departments.

Computer Hardware A budget of \$20,000 is allocated for replacing equipment.

Software Hardware Budgeted items include website hosting, spam filters, remote access, maintenance, email backup charges, and renewal of antivirus software.

For capital equipment \$38k has been allotted for server OS upgrades (\$15k), firewall (\$18k), and MPD email migration (\$5k).



BUDGET  
2024-2025

MCPT TRANSIT SUMMARY

The Public Transportation Department receives operating and capital assistance funding from the Illinois Department of Transportation (IDOT). In FY23, the total projected public transportation revenue is \$3,957,000, which includes \$2,400,000 from State and Federal operating assistance grants, \$550,000 from local service contracts, and \$678,000 from the State for capital projects. The projected ending balance for FY24 is \$1,171,862, which will be allocated to the public transportation reserve.

GENERAL OPERATIONS

Operating assistance revenue and local match funds will support fixed-route (Go West) bus service in Macomb and demand-response door-to-door service in Macomb and McDonough County. Personnel costs will continue to be managed in-house, as reflected in our payroll and fringe benefit expenses. The City will engage local vendors for 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 allocated over \$4 million in capital assistance revenue through Rebuild Illinois. Public Transportation plans to utilize \$678,000 of this capital assistance revenue in FY for updating IT hardware and software at the Transit Facility, installing bus pads for the fixed-route system, replacing a vehicle, and updating the current Demand Response software.



BUDGET  
2024-2025

MCPT TRANSIT FUND 700

| GL NUMBER                   | DESCRIPTION                         | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|-------------------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                                     | 1,177,396          | 1,047,644          | 1,047,644                | 1,122,444          |
| REVENUES                    |                                     |                    |                    |                          |                    |
| 700-000-41100.000           | MCPT INTEREST                       | 502                | 500                | 1,000                    | 1,000              |
| 700-000-41440.000           | MCPT OPERATING GRANT FUNDS          | 1,890,275          | 2,400,000          | 2,687,281                | 2,400,000          |
| 700-000-41446.400           | MCPT CAPITAL GRANT FUNDS            | 15,872             | 1,057,000          |                          | 678,000            |
| 700-000-41590.000           | MCPT LOCAL MATCH FUNDS MR           | 614,601            | 550,000            | 480,000                  | 550,000            |
| 700-000-41440.100           | MCPT NON MATCH FUNDS                |                    |                    |                          | 40,000             |
| TOTAL REVENUES              |                                     | 2,521,250          | 4,007,500          | 3,168,281                | 3,669,000          |
| EXPENDITURES                |                                     |                    |                    |                          |                    |
| 700-700-52000.000           | MCPT ADMIN SALARIES                 | 230,831            | 399,382            | 404,000                  | 398,000            |
| 700-700-52000.001           | GO WEST SALARIES                    | 102,040            | 351,078            | 400,000                  | 443,476            |
| 700-700-52000.002           | DEMAND RESPONSE SALARIES            | 102,618            | 404,345            | 384,000                  | 300,800            |
| 700-700-52000.110           | GO WEST OVERTIME                    | 1,854              | 15,000             | 6,000                    | 15,000             |
| 700-700-52000.120           | DEMAND RESPONSE OVERTIME            | 97                 | 9,000              | 4,000                    | 9,000              |
| 700-700-52000.210           | GO WEST PART TIME SALARIES          | 62,045             | 192,171            | 170,000                  | 171,200            |
| 700-700-52000.220           | DEMAND RESPONSE PART TIME SALARIES  | 25,464             | 142,585            | 137,000                  | 161,916            |
| 700-700-52020.000           | MCPT IMRF TRANSIT CITY SHARE        | 14,283             | 46,523             | 46,600                   | 79,000             |
| 700-700-52040.000           | MCPT FICA TRANSIT CITY SHARE        | 32,768             | 113,951            | 111,000                  | 120,000            |
| 700-700-52100.000           | MCPT EMPLOYEE INSURANCE             | 4,157              | 11,647             | 6,300                    | 9,800              |
| 700-700-52175.000           | MCPT DEFERRED COMP                  | 366                |                    | 2,700                    | 2,800              |
| 700-700-52500.000           | MCPT TRAVEL/TRAINING/CONT ED        | (11)               | 15,000             | 16,000                   | 15,000             |
| 700-700-53300.000           | MCPT UTILITIES                      | 4,956              | 72,000             | 72,000                   | 75,000             |
| 700-700-53500.000           | MCPT PROFESSIONAL SERVICES          | 8,771              | 586,000            | 514,619                  | 500,000            |
| 700-700-53600.000           | INTEREST EXPENSE                    |                    |                    |                          |                    |
| 700-700-54200.000           | MCPT GRANT DISBURSEMENTS            |                    |                    |                          |                    |
| 700-700-54410.000           | PYMT TO DEMAND RESP PROV 12/31/22   | 750,724            |                    |                          |                    |
| 700-700-54415.000           | PYMT TO FIXED ROUTE PROV 12/31/2022 | 934,598            |                    |                          |                    |
| 700-700-54800.000           | MCPT AUDIT                          |                    | 5,400              | 5,400                    | 5,400              |
| 700-700-55000.000           | MCPT CAPITAL EQUIPMENT              | 15,872             | 317,000            |                          | 620,000            |
| 700-700-55250.000           | MCPT CAPITAL OUTLAY-BUILDINGS       |                    | 250,000            |                          | 58,000             |
| 700-700-55300.104           | VEH MAINT CONSTRUCTION              |                    |                    |                          |                    |
| 700-700-55300.105           | TRANS FACILITY CONSTR               |                    | 500,000            |                          |                    |
| 700-700-56020.000           | MCPT FUEL & LUBRICANTS              | 5,231              | 250,000            | 200,862                  | 225,000            |
| 700-700-56025.000           | MCPT TIRES & TUBES                  | 2,760              | 15,000             | 6,000                    | 12,000             |
| 700-700-56200.000           | MCPT OTHER MATERIALS & SUPPLIES     | 253,663            | 200,000            | 205,000                  | 225,000            |
| 700-700-58300.100           | INTRA FUND TRANSFER OUT             | 1,447              | 40,000             | 40,000                   |                    |
| 700-700-58301.000           | MCPT TRANSFER TO HEALTH TRUST       | 144,980            | 346,612            | 362,000                  | 404,567            |
| TOTAL EXPENDITURES          |                                     | 2,699,514          | 4,282,694          | 3,093,481                | 3,850,959          |
| PROJECTED ENDING BALANCE    |                                     | 1,047,644          | 772,450            | 1,122,444                | 940,485            |



BUDGET  
2024-2025

HCPT TRANSIT PRJT 62321

| GL NUMBER                   | DESCRIPTION                             | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |   | -                  | -                  |                          |                    |
| REVENUES                    |   |                    |                    |                          |                    |
| 700-000-41440.000-62321     | HCPT OPERATING GRANT FUNDS              |                    |                    | 287,281                  | 300,577            |
| TOTAL REVENUES              |   | -                  | -                  | 287,281                  | 300,577            |
| EXPENDITURES                |   |                    |                    |                          |                    |
| 700-700-52000.000-62321     | HCPT ADMIN SALARIES                     | 14,029             | 48,320             | 53,000                   | 70,340             |
| 700-700-52000.002-62321     | HCPT DEMAND RESPONSE SALARIES           | 23,094             | 93,782             | 94,000                   | 94,300             |
| 700-700-52000.120-62321     | HCPT DEMAND RESPONSE OVERTIME           | 65                 | 3,000              | 2,000                    | 3,000              |
| 700-700-52000.220-62321     | HCPT DEMAND RESPONSE PART TIME SALARIES | 5,128              | 24,120             | 27,000                   | 33,916             |
| 700-700-52020.000-62321     | HCPT IMRF TRANSIT CITY SHARE            | 1,393              | 5,469              | 5,600                    | 11,000             |
| 700-700-52040.000-62321     | HCPT FICA TRANSIT CITY SHARE            | 3,180              | 12,716             | 13,000                   | 15,000             |
| 700-700-52100.000-62321     | HCPT EMPLOYEE INSURANCE                 | 328                | 2,280              | 1,000                    | 1,300              |
| 700-700-5217.000-62321      | HCPT DEFERRED COMP                      | 24                 | 0                  | 200                      | 300                |
| 700-700-53500.000-62321     | HCPT PROFESSIONAL SERVICES              | 988                | 3,600              | 14,619                   | 0                  |
| 700-700-56020.000-62321     | HCPT FUEL & LUBRICANTS                  | 1,360              | 0                  | 862                      |                    |
| 700-700-56200.000-62321     | HCPT GENERAL OPERATING                  | 833                | 0                  | 30,000                   | 25,000             |
| 700-700-58301.000-62321     | HCPT TRANSFER TO HEALTH TRUST           | 13,555             | 22,828             | 46,000                   | 46,421             |
| TOTAL EXPENDITURES          |   | 63,977             | 216,115            | 287,281                  | 300,577            |
| PROJECTED ENDING BALANCE    |   |                    |                    | -                        | -                  |

As we maintain oversight of Purchased Transportation for Hancock County, the Public Transportation Department will employ three drivers for Hancock County Public Transportation (HCPT) and administer their operations with a 20% management fee. Payroll and Fringe Benefits for HCPT are projected to total \$275,577. Additionally, other operating expenses are estimated to be \$25,000 and will be allocated under the HCPT General Operating line item. The total amount of \$300,577 will be covered by State and Federal operating assistance grants allocated to Hancock County.



BUDGET  
2024-2025

TRANSIT SICK & VACATION FND 701

| GL NUMBER                   | DESCRIPTION                                      | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |  | -                  | -                  | -                        | -                  |
| REVENUES                    |  |                    |                    |                          |                    |
| 701-000-41100.000           | INTEREST   |                    |                    |                          |                    |
| 701-000-41570.100           | INTRA FUND TRANSFER IN<br>FROM MCPT TRANSIT #700 | 1,447              | 40,000             | 40,000                   |                    |
| TOTAL REVENUES              |  | 1,447              | 40,000             | 40,000                   | -                  |
| EXPENDITURES                |  |                    |                    |                          |                    |
| 701-700-52000.000           | SALARIES   | 1,308              |                    | 1,700                    |                    |
| 701-700-52020.000           | IMRF   | 29                 |                    | 40                       |                    |
| 701-700-52040.000           | FICA CITY SHARE                                  | 100                |                    | 150                      |                    |
| 701-700-52100.000           | EMPLOYEE INSURANCE                               | 11                 |                    | 21                       |                    |
| 701-700-52175.000           | DEFERRED COMP                                    |                    |                    | 8                        |                    |
| TOTAL EXPENDITURES          |  | 1,448              | -                  | 1,919                    | -                  |
| PROJECTED ENDING BALANCE    |  | (1)                | 40,000             | 38,081                   | -                  |

This fund was initiated to earmark cash reserves for accrued employee benefits, encompassing sick time payouts upon retirement, resignation, or termination. The funding objective is set at \$40,000, subject to annual review to assess its adequacy in light of workforce demographics and individual retirement plans.



BUDGET  
2024-2025

INSURANCE & TORTE DEPT 705

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          |                    |                    | -                        | -                  |
| REVENUES                    |                          |                    |                    |                          |                    |
| 705-000-41000.000           | PROPERTY TAX             | 1,098              | 1,000              | 1,000                    | 1,000              |
| 705-000-41100.000           | INTEREST                 | (32)               |                    |                          |                    |
| 705-000-41570.000           | TRANSFERS IN             |                    |                    |                          |                    |
|                             | FROM WATER #500          | 50,000             | 49,523             | 70,000                   | 70,000             |
|                             | FROM WASTEWATER #600     | 55,106             | 55,106             | 70,000                   | 70,000             |
| 705-000-41570.100           | INTRA FUND TRANSFER IN   |                    |                    |                          |                    |
|                             | FROM GENERAL#100         | 610,124            | 480,000            | 795,205                  | 289,066            |
| 705-000-41590.000           | MISCELLANEOUS RECEIPTS   | 47,598             | 31,500             | 355,000                  | 335,000            |
| TOTAL REVENUES              |                          | 763,894            | 617,129            | 1,291,205                | 765,066            |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 705-705-52120.000           | WORKMEN'S COMP. INS.     | 386,942            | 363,491            | 404,551                  | 327,795            |
| 705-705-53000.000           | GENERAL LIABILITY INS.   | 360,140            | 356,434            | 473,654                  | 422,271            |
| 705-705-53001.000           | CLAIMS/JUDGE/DEDUCTIBLES | 13,914             | 15,000             | 45,000                   | 15,000             |
| 705-705-53001.100-0062      | DISASTER CLAIMS          |                    |                    | 368,000                  |                    |
| TOTAL EXPENDITURES          |                          | 760,996            | 734,925            | 1,291,205                | 765,066            |
| PROJECTED ENDING BALANCE    |                          |                    |                    | -                        | -                  |

FEMA funds not anticipated to come in until 24/25

The City of Macomb instituted this fund in 1988 to cover expenses related to property/liability insurance, workers' compensation insurance, and other insurance claims or judgements against the city. Its revenues primarily come from property taxes and transfers from the General, Water, and Wastewater funds. The property tax levy for insurance and tort judgements may be adjusted as needed to cover insurance or self-insurance expenses, establish reserves, and settle judgements or claims.



BUDGET  
2024-2025

HOUSING REHABILITATION FUND 727

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          | -                  | -                  | -                        | -                  |
| REVENUES                    |                          |                    |                    |                          |                    |
| 727-000-41446.108           | HOUSING GRANT            | 0                  | 550,000            | 550,000                  | 550,000            |
| TOTAL REVENUES              |                          | -                  | 550,000            | 550,000                  | 550,000            |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 727-727-53520.102           | CDBG HOUSING GRANT DISB. | 0                  | 0                  | 0                        | 0                  |
| TOTAL EXPENDITURES          |                          | -                  | -                  | -                        | -                  |
| PROJECTED ENDING BALANCE    |                          | -                  | 550,000            | 550,000                  | 550,000            |

\*No funds received 1.24.24

A separate account is mandated for the administration of the CDBG grant.

**CDBG Housing Rehabilitation Grant:** This fund has been designated for the management of a \$550,000 CDBG grant awarded to the City.





BUDGET  
2024-2025

FIRE PENSION FUND 740

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           | 11,810,000         | 11,691,332         | 11,691,332               | 11,375,616         |
| REVENUES                    |                           |                    |                    |                          |                    |
| 740-000-41000.000           | PROPERTY TAX              |                    |                    | 1,155,184                | 1,243,200          |
| 740-000-41003.000           | AUDITOR ENTRY ONLY        |                    |                    |                          |                    |
| 740-000-41004.000           | EMPLOYER PENSION CONTR    | 16,915             | 16,915             | 16,915                   | 16,915             |
| 740-000-41100.000           | INTEREST                  | 25,813             | 52,000             | 84,000                   | 84,000             |
| 740-000-41160.000           | DIVIDENDS                 | 92,089             | 72,101             | 77,000                   | 77,000             |
| 740-000-41561.100           | PAYROLL DEDUCT FIRE PEN   | 123,769            | 126,400            | 130,000                  | 130,000            |
| 740-000-41562.000           | GAIN/LOSS REAL            | (543,668)          |                    | (32,106)                 |                    |
| 740-000-41565.000           | UNREAL GAIN/LOSS          | 421,561            |                    |                          |                    |
| 740-000-41565.100           | UNREAL GAIN/LOSS EQUITIES | 92,602             |                    | (161,907)                |                    |
| 740-000-41570.000           | TRANSFERS IN              | 1,165,320          | 1,180,666          |                          |                    |
| 740-000-41590.000           | MISCELLANEOUS RECEIPTS    |                    |                    |                          |                    |
| TOTAL REVENUES              |                           | 1,394,401          | 1,448,082          | 1,269,086                | 1,551,115          |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 740-740-53900.100           | MANAGEMENT FEES           | 5,343              | 65,000             | 5,000                    | 5,000              |
| 740-740-53910.000           | BANK CHARGES              | 4,328              | 50                 | 6,000                    | 6,000              |
| 740-740-58300.000           | TRANSFERS OUT             |                    |                    | 28,606                   |                    |
| 740-740-59000.000           | RETIRED EMPLOYEES         | 1,135,329          | 1,209,169          | 1,152,596                | 1,200,000          |
| 740-740-59100.000           | WIDOW PENSIONS            | 267,104            | 312,000            | 322,600                  | 322,600            |
| 740-740-59200.000           | DISABILITY PAYMENTS       | 97,565             | 80,000             | 69,000                   | 71,000             |
| 740-740-59300.000           | REF OF EMP PENSION CONTR  |                    |                    |                          |                    |
| 740-740-59400.000           | ADMINISTRATION EXP        | 3,400              | 14,000             | 1,000                    | 1,000              |
| TOTAL EXPENDITURES          |                           | 1,513,069          | 1,680,219          | 1,584,802                | 1,605,600          |
| PROJECTED ENDING BALANCE    |                           | \$ 11,691,332      | \$ 11,459,195      | \$ 11,375,616            | \$ 11,321,131      |

A full-time firefighter who has served for at least 20 years and retires at age 50 is entitled to a pension equal to half of their monthly salary at retirement. For every year of service beyond 20 years, the pension amount increases. However, firefighters hired after January 1, 2011, must reach age 55 to qualify for 50% of their salary at retirement. If they retire before reaching age 55, there is a penalty for each month before their 55th birthday.

The pension liabilities are funded through various sources of revenue, including:

- Property taxes
- Replacement taxes
- Monthly withholdings from firefighter salaries
- Interest earned on invested assets.



BUDGET  
2024-2025

POLICE PENSION FUND 750

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           |                    | 16,838,654         | 16,838,654               | 16,481,877         |
| REVENUES                    |                           |                    |                    |                          |                    |
| 750-000-41000.000           | PROPERTY TAX              |                    |                    | 1,003,426                | 1,080,000          |
| 750-000-41003.000           | AUDITOR ENTRY ONLY        |                    |                    |                          |                    |
| 750-000-41004.000           | EMPLOYER PENSION CONTR    | 8,458              | 8,458              | 16,915                   | 16,915             |
| 750-000-41020.000           | INCOME                    | 64,834             |                    | 110,000                  | 110,000            |
| 750-000-41100.000           | INTEREST                  | 28,326             | 25,000             | 1,000                    | 1,000              |
| 750-000-41160.000           | DIVIDENDS                 | 76,990             | 70,000             |                          |                    |
| 750-000-41561.200           | PAYROLL DEDUCT POL PEN    | 164,325            | 165,600            | 176,499                  | 176,499            |
| 750-000-41562.000           | GAIN/LOSS REAL            | 148,019            |                    | 8,632                    |                    |
| 750-000-41563.000           | UREALIZES GAIN/LOSS       | (242,541)          |                    | (586,144)                |                    |
| 750-000-41570.000           | TRANSFERS IN              | 896,479            | 1,026,247          | 126,462                  |                    |
| 750-000-41590.000           | MISCELLANEOUS RECEIPTS    | 3,036              |                    | 188,398                  |                    |
| TOTAL REVENUES              |                           | 1,147,926          | 1,295,305          | 1,045,188                | 1,384,414          |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 750-750-53900.100           | INVESTMENT MANAGER FEES   | 56,133             | 52,000             | 2,000                    | 2,000              |
| 750-750-53910.000           | INVESTMENT EXPENSES       | 3,214              | 50                 | 5,000                    | 5,000              |
| 750-750-55050.000           | EQUIP LOAN/LEASE PAYMENTS | 12,628             |                    |                          |                    |
| 750-750-58300.000           | TRANSFER OUT              |                    |                    | 168,903                  |                    |
| 750-750-59000.000           | RETIRED EMPLOYEES         | 1,297,500          | 1,342,428          | 1,377,034                | 1,418,345          |
| 750-750-59100.000           | WIDOW PENSIONS            | 146,317            | 147,000            | 146,316                  | 147,000            |
| 750-750-59200.000           | DISABILITY PAYMENTS       | 113,583            | 114,531            | 114,573                  | 118,000            |
| 750-750-59300.000           | REF OF EMP PENSION CONTR  | 47,213             | 50,000             | 78,000                   | 50,000             |
| 750-750-59400.000           | ADMINISTRATIVE EXPENSES   | 17,496             | 15,000             | 10,000                   | 10,000             |
| TOTAL EXPENDITURES          |                           | 1,694,084          | 1,721,009          | 1,901,826                | 1,750,345          |
| PROJECTED ENDING BALANCE    |                           | 16,838,654         | 16,412,950         | 16,481,877               | 16,115,946         |

Working on this one

A full-time police officer who has served for at least 20 years and retires at age 50 is entitled to a pension equal to half of their monthly salary at retirement. The monthly pension increases for each year of service beyond 20 years. However, police officers hired after January 1, 2011, must reach age 55 to qualify for 50% of their salary at retirement. If they retire before reaching age 55, there is a penalty for each month before their 55th birthday.

Pension liabilities are funded through various sources of revenue, including:

- Property taxes
- Replacement taxes
- Monthly withholdings from police officer salaries
- Interest earned on invested assets.



BUDGET  
2024-2025

GIFT FUND 760

| GL NUMBER                   | DESCRIPTION              | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                          | 111,721            | 89,087             | 89,087                   | 89,386             |
| REVENUES                    |                          |                    |                    |                          |                    |
| 760-000-41100.000           | INTEREST                 | 51                 |                    |                          |                    |
| 760-000-41545.000           | D.A.R.E. DONATIONS       |                    |                    |                          |                    |
| 760-000-41547.100           | K-9 DONATIONS            | 15,820             | 450                |                          |                    |
| 760-000-41590.000           | MISCELLANEOUS RECEIPTS   | 5,675              |                    | 125                      |                    |
| 760-000-41595.000           | BEQUESTS                 |                    |                    | 1,000                    |                    |
| 760-000-41600.102           | TREE DONATIONS RECEIVED  | 600                | 600                | 600                      |                    |
| TOTAL REVENUES              |                          | 22,146             | 1,050              | 1,725                    | -                  |
| EXPENDITURES                |                          |                    |                    |                          |                    |
| 760-760-56200.000           | GENERAL OPERATING EXP    | 335                |                    | 1,426                    |                    |
| 760-760-57000.000           | BLD/GRND/FIXED EQU.MAINT | 1,678              |                    |                          |                    |
| 760-760-57050.100           | TREE PLANTING            |                    |                    |                          |                    |
| 760-760-58300.000           | TRANSFER OUT             |                    |                    |                          |                    |
|                             | TO POLICE GIFT 761       | 42,767             | 34,529             |                          |                    |
| TOTAL EXPENDITURES          |                          | 44,780             | 34,529             | 1,426                    | -                  |
| PROJECTED ENDING BALANCE    |                          | 89,087             | 55,608             | 89,386                   | 89,386             |

\*All police gift fund activity now in fund #761.

The City of Macomb receives donations for various purposes, including the care, maintenance, and improvement of properties at Oakwood Cemetery and Chandler Park, as well as to support programs like Camp Chicagami and others. Additionally, dedicated donations for the police department will be transferred to a new Police Gift Fund account (761).



BUDGET  
2024-2025

HEALTH INSURANCE FUND 800

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           | 2,244,475          | 2,162,907          | 2,162,907                | 2,151,059          |
| REVENUES                    |                           |                    |                    |                          |                    |
| 800-000-41100.000           | INTEREST                  | 35,401             |                    | 45,000                   | 45,000             |
| 800-000-41559.000           | LIFE INS PREMS            | 45                 |                    |                          |                    |
| 800-000-41560.000           | RETIRED EMPLOYEE INS.     | 46,779             | 22,836             | 76,000                   | 96,000             |
| 800-000-41590.000           | MISCELLANEOUS RECEIPTS    |                    |                    | 68,000                   | 100,000            |
| 800-000-41561.300           | EMPLOYEE DEPENDENT PREM.  | 220,920            | 220,000            | 220,000                  | 220,000            |
| 800-000-41570.000           | TRANSFERS IN              |                    |                    |                          |                    |
|                             | 105 CITY ADMIN            | 28,902             | 28,902             | 35,200                   | 46,800             |
|                             | 115 BUSINESS OFFICE       | 149,342            | 127,392            | 127,392                  | 150,677            |
|                             | 120 CEMETERY              | 21,876             | 22,828             | 22,828                   | 25,600             |
|                             | 125 CITY CLERK            | 41,513             | 46,391             | 37,302                   | 40,358             |
|                             | 130 FIRE DEPARTMENT       | 391,995            | 404,636            | 405,000                  | 448,500            |
|                             | 135 CITY ATTORNEY         | 11,414             | 34,614             | 37,492                   | 40,358             |
|                             | 140 MAYOR                 | 5,707              | 5,707              | 9,500                    | 6,400              |
|                             | 145 POLICE DEPARTMENT     | 513,533            | 511,263            | 471,000                  | 579,900            |
|                             | 150 COMMUNITY DEVELOPMENT | 86,922             | 81,001             | 81,001                   | 95,585             |
|                             | 200 OPERATIONS            | 236,191            | 264,726            | 296,000                  | 363,247            |
|                             | 260 SEVERANCE             | -                  | -                  | 1,300                    | -                  |
|                             | 309 MARKETING             | 19,330             | 23,196             | 12,000                   | 12,800             |
|                             | 500 WATER                 | 117,543            | 115,610            | 117,000                  | 132,200            |
|                             | 600 WASTEWATER            | 92,537             | 81,001             | 81,001                   | 121,200            |
|                             | 700 MCPT                  | 131,424            | 323,784            | 316,000                  | 358,146            |
|                             | 700 HCPT                  | 13,555             | 22,828             | 46,000                   | 46,421             |
| 800-000-41591.000           | REFUNDED INS. CLAIMS      | 215,959            | 35,000             | 215,000                  | 35,000             |
| 800-000-41592.000           | TOWNSHIP CONTRIBUTIONS    | 42,599             | 68,767             | 42,828                   | 75,357             |
| TOTAL REVENUES              |                           | 2,423,487          | 2,440,482          | 2,762,844                | 3,039,549          |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 800-800-52121.000           | PAYMENT OF CLAIMS         | 1,901,844          | 2,000,000          | 2,100,000                | 2,300,000          |
| 800-800-53800.000           | ANNUAL PREM. AND FEES     | 601,916            | 610,000            | 683,000                  | 688,000            |
| 800-800-53900.100           | MANAGEMENT FEES           | 1,295              | 1,000              |                          |                    |
| TOTAL EXPENDITURES          |                           | 2,505,055          | 2,611,000          | 2,783,000                | 2,988,000          |
| PROJECTED ENDING BALANCE    |                           | 2,162,907          | 1,992,389          | 2,142,751                | 2,202,608          |

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

In November 2022, the City Council voted to transition our Trust account to the Midwest Investment Account, adopting a ladder CD approach to enhance the growth of the Health Insurance Fund.



BUDGET  
2024-2025

PEG FUND 805

| GL NUMBER                   | DESCRIPTION               | FY 22-23<br>ACTUAL | FY 23-24<br>BUDGET | FY 23-24<br>RE-ESTIMATED | FY 24-25<br>BUDGET |
|-----------------------------|---------------------------|--------------------|--------------------|--------------------------|--------------------|
| PROJECTED BEGINNING BALANCE |                           | 22,342             | 19,621             | 19,621                   | 17,371             |
| REVENUES                    |                           |                    |                    |                          |                    |
| 805-000-41100.000           | INTEREST                  | 3                  |                    |                          |                    |
| 805-000-41440.100           | PEG ACCESS FEE            |                    |                    |                          |                    |
| TOTAL REVENUES              |                           | 3                  | -                  | -                        | -                  |
| EXPENDITURES                |                           |                    |                    |                          |                    |
| 805-805-53130.000           | OFFICE EQUIP/FURN(NONCAP) | 50                 | 250                | 250                      | 250                |
| 805-805-53400.100           | BROADCASTING EQUIPMENT    | 2,674              | 2,000              | 2,000                    | 2,000              |
| TOTAL EXPENDITURES          |                           | 2,724              | 2,250              | 2,250                    | 2,250              |
| PROJECTED ENDING BALANCE    |                           | 19,621             | 17,371             | 17,371                   | 15,121             |

This fund is designated for acquiring equipment utilized in videotaping and broadcasting governmental and educational programming on channel 15.

Currently, the PEG Access Fee is not being collected.

\$3,400 for an updated encoder for signal to Comcast.



BUDGET  
2024-2025

GRANT SUMMARY

| Grant   | Funding Source          | PROJECT PLAN   | Amount     | Timeline  | Match Required | Current  |
|---|-------------------------|--|------------|-----------|----------------|----------|
| <b>Fire Department</b>                                  |                         |  |            |           |                |          |
| Community Investment Program                            | Capital Power           |  | 2,500      | 2024-2025 | None           | Yes      |
| Total Fire Department Grants                            |                         |  | 2,500      |           |                |          |
| <b>Police Department</b>                                |                         |  |            |           |                |          |
| STEP Grant  | Federal Funding         | Highway Safety   | 18,003     | 2024-2025 | None           | Yes      |
| Total Police Department Grants                          |                         |  | 18,003     |           |                |          |
| <b>Community Development</b>                            |                         |  |            |           |                |          |
| Strong Communities Program                              | IHDA                    | Program will demolish approximately 20 vacant, blighted houses and rehabilitate 3 vacant houses.   | 487,000    |           | None           | Open     |
| Home Repair & Accessibility Program                     | IHDA                    | Program will repair 12 homes occupied by low-to-moderate income homeowners. 4 will be general rehabilitation, 4 roof only, and 4 accessibility projects.                   | 500,000    |           | None           | Open     |
| CDBG Housing Rehabilitation                             | DCEO                    | Program will repair 10 homes occupied by low-to-moderate income homeowners in the northeast Census tract in Macomb.  | 550,000    |           | None           | Open     |
| Thriving Communities Program                            | DOT                     | Program will provide technical assistance and \$90,000 in funding for multiuse paths / bike and pedestrian development in Macomb.  | 90,000     |           | None           | Open     |
| T-mobile Hometown Grant                                 | TMOBILE                 | Program would provide funding for a sidewalk / path at the William H. Thorpe memorial park.  | 50,000     | TBD       | 20% Not award  |          |
| Rebuilding American Infrastructure with Sustainable DOT |                         | Program would provide funding for a bike and pedestrian city wide plan and implementation of the first phase of the multiuse path loop.                                    | 1,500,000  | TBD       | 0-20%          | Applying |
| Fellheimer Trust  | Wesley Methodist Church | Program would provide funding for a sidewalk / path at the William H. Thorpe memorial park.  | 5,000      | TBD       | None           | Applying |
| Action Grant  | Illinois Humanities     | Program would provide funding to record Bill Thorpe's family, colleagues, and friends to document his life and what it meant while all are still able to do so first hand. | 4,000      | TBD       | None           | Applying |
| Reconnecting Communities and Neighborhoods (RCN)        | DOT                     | Program would provide funding toward multiuse paths in Macomb.   | 1,500,000  | TBD       | 0-20%          | Applying |
| Safe Streets for All (SS4A)                             | DOT                     | Program would provide funding toward multiuse paths in Macomb.   | 200,000    | TBD       | 20%            | Applying |
| Total Community Development Grants                      |                         |  | 4,886,000  |           |                |          |
| <b>MCPT Grants</b>                                      |                         |  |            |           |                |          |
| 5339 Federal Capital Grant                              | IDOT                    |  |            | TBD       | 20%            | No       |
| Rebuild Round I   | IDOT                    | Medium and Heavy Duty Bus  | 506,400    | 2021-2024 | No             | Yes      |
| Rebuild Round II  | IDOT                    | Computers, Cameras, and Bus Pads   | 307,000    | 2023-2024 | No             | Yes      |
| Rebuild Round III                                       | IDOT                    | Heavy Duty Buses, Demand Response Software, and Facility Renovations   | 3,250,000  | 2023-2025 | No             | Yes      |
| FY21 CARES  | IDOT                    | Operational Grant Funding  | 2,817,591  | 2021-2024 | No             | Yes      |
| FY23 5311   | IDOT                    | Operational Grant Funding  | 414,200    | 2022-2023 | No             | Yes      |
| FY23 DOAP   | IDOT                    | Operational Grant Funding  | 1,590,550  | 2022-2023 | No             | Yes      |
| FY24 5311   | IDOT                    | Operational Grant Funding  | 478,401    | 2023-2024 | No             | Yes      |
| FY24 DOAP   | IDOT                    | Operational Grant Funding  | 1,923,610  | 2023-2024 | No             | Yes      |
| Total MCPT Grants                                       |                         |  | 11,287,752 |           |                |          |
| <b>Public Works</b>                                     |                         |  |            |           |                |          |
| RIPI WWTP Grant   | DCEO                    | Wastewater Treatment Plant Upgrades  | 2,000,000  | 2024-2025 | No             | Yes      |
| CDBG Grant Water Main                                   | DCEO                    | Water Main Replacement on Normal, Orchard, Stadium, Murray, Franklin, Memorial, Madelyn  | 1,500,000  | 2023-2024 | No             | Yes      |
| CDBG Grant Storm Sewer                                  | DCEO                    | Storm Sewer Upgrades on McArthur   | 1,500,000  | TBD       | No             | No       |
| RAISE Grant   | USDOT                   | Candy Lane Reconstruction  | 7,600,000  | TBD       | No             | No       |
| State Grant   | Sen. Halpin             | Storm Sewer Upgrades   | 250,000    | 2024-2025 | No             | Yes      |
| Tree Grant  | Trees Forever           | Tree Planting on W. Pierce St.   | 3,000      | TBD       | 1              | No       |
| Total Public Works Grants                               |                         |  | 12,853,000 |           |                |          |
| Total City of Macomb Grants                             |                         |  | 29,044,755 |           |                |          |



BUDGET  
2024-2025

CIP 5 YEAR SCHEDULE

| FIRE DEPT REQUESTS                 | FUNDING SOURCES     | LINE ITEM | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|------------------------------------|---------------------|-----------|---------|---------|---------|---------|---------|----------|
| Replace T - 1 with Tanker / Pumper | Fire Protection Tax | CE        | 750,000 |         |         |         |         |          |
| Tuckpointing station 1             | General Fund        | CI        | 75,000  |         |         |         |         |          |
| Replace Rear Concrete              | General Fund        | CI        | 35,000  |         |         |         |         |          |
| <b>TOTAL FIRE DEPT REQUESTS</b>    |                     |           | 860,000 | 0       | 0       | 0       | 0       | 0        |

| POLICE DEPT REQUESTS                 | FUNDING SOURCES       | LINE ITEM | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|--------------------------------------|-----------------------|-----------|---------|---------|---------|---------|---------|----------|
| Replacement Vehicles                 | Police Protective Tax | C E       | 50,000  | 94,000  |         |         |         |          |
| Radio/Vehicle equip. change          | Police Protective Tax | C E       | 8,000   | 24,000  |         |         |         |          |
| Bullet Proof Window @ Records        | General Fund          | CI        | 5,000   |         |         |         |         |          |
| Windows for MPD Bldg                 | General Fund          | CI        | 30,000  |         |         |         |         |          |
| A/C units                            | General Fund          | CI        | 80,000  |         |         |         |         |          |
| Vehicle Impound Door (Worker Access) | General Fund          | CI        | 5,000   |         |         |         |         |          |
| <b>TOTAL POLICE DEPT REQUESTS</b>    |                       |           | 178,000 | 118,000 |         |         |         |          |

| CEMETERY DEPT REQUESTS              | FUNDING SOURCES | LINE ITEM | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|-------------------------------------|-----------------|-----------|---------|---------|---------|---------|---------|----------|
| Mowers                              | General Fund    | CE        | 5,000   | 25,000  | 25,000  | 30,000  | 30,000  |          |
| ADA Ramp at Cemetery Office         | General Fund    | CI        | 15,000  | 100,000 |         |         |         |          |
| F250 Pick Up                        | General Fund    | CE        | 41,000  |         |         |         |         |          |
| Paint Shop Buildings                | General Fund    | CI        | 3,500   |         |         |         |         |          |
| Cemetery Software                   | General Fund    | CI        |         | 10,000  |         |         |         |          |
| Kubota X900 RTV                     | General Fund    | CE        |         |         | 17,000  |         |         |          |
| <b>TOTAL CEMETERY DEPT REQUESTS</b> |                 |           | 64,500  | 135,000 | 42,000  | 30,000  | 30,000  | 0        |

The F250 Pickup is a carry over from FY23/24.

| OPERATIONS DIVISION REQUESTS              | FUNDING SOURCES     | LINE ITEM | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|---|---------------------|-----------|---------|---------|---------|---------|---------|----------|
| <b>Street Sweeper</b>                     | <b>General Fund</b> | <b>CE</b> |         |         |         | 250,000 |         |          |
| Two Ton Truck with Plow & Spreader        | General Fund        | CE        | 270,000 | 250,000 | 250,000 |         | 300,000 |          |
| 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 |         |         |         |          |
| Operations Shop Improvements              | General Fund        | CI        | 120,000 |         |         |         |         |          |
| HVAC Updates                              | General Fund        | CI        | 100,000 |         |         |         |         |          |
| Storm Sewer Maintenance                   | Storm Sewer Fund    | CI        | 100,000 | 50,000  | 50,000  | 50,000  |         |          |
| <b>TOTAL OPERATIONS DIVISION REQUESTS</b> |                     |           | 670,000 | 635,000 | 485,000 | 300,000 | 300,000 | -        |

*Of the \$270,000 for the FY 24/25 2-ton truck purchase, \$250,000 is for the truck that was ordered in 2023 and \$20,000 is a depoiat to order a truck for FY25/26 delivery.*

| WATER DEPT REQUESTS           | FUNDING SOURCES        | LINE ITEM | 2024-25   | 2025-26 | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|-------------------------------|------------------------|-----------|-----------|---------|---------|---------|---------|----------|
| Water Main Replacement        | Water Fund/ CDBG grant | CI        | 1,700,000 |         |         |         |         |          |
| Lead Service Line Replacement | Water Fund             | CI        | 100,000   | 100,000 | 100,000 | 100,000 | 100,000 | TBD      |



BUDGET  
2024-2025

CIP 5 YEAR SCHEDULE

|                                  |            |    |           |         |         |         |         |         |
|----------------------------------|------------|----|-----------|---------|---------|---------|---------|---------|
| Fire Hydrant Replacement Program | Water Fund | CE | 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 |
| FlexNet Meter Reading System     | Water Fund | CE |           |         |         |         |         | 150,000 |
| <b>TOTAL WATER DEPT REQUESTS</b> |            |    | 1,850,000 | 150,000 | 450,000 | 150,000 | 150,000 | 650,000 |

| WASTEWATER DEPT REQUESTS              | FUNDING SOURCES | LINE ITEM | 2024-25   | 2025-26   | 2026-27   | 2027-28   | 2028-2029 | DEFERRED |
|---------------------------------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Burgess Lift station replacement      | Wastewater Fund | CI        | 500,000   |           |           |           |           |          |
| Wastewater Treatment Plant Upgrades   | Wastewater Fund | CI        | 600,000   |           |           |           |           |          |
| Lift truck replacement                | LOAN *          | CE        | 80,000    |           |           |           |           |          |
| JULIE truck replace                   | Loan*           | CE        | 40,000    |           |           |           |           |          |
| Plant overflow disinfection upgrades  | Wastewater Fund | CI        |           |           |           |           |           | 250,000  |
| Wastewater plant standby generators   | Wastewater Fund | CI        |           | 300,000   |           |           |           |          |
| U-drive disinfection upgrades         | Wastewater Fund | CI        |           |           |           |           |           | 200,000  |
| Grant St #2 pump replacement          | Wastewater Fund | CI        |           | 80,000    |           |           |           |          |
| Woodrum's lift station rehab          | Wastewater Fund | CI        |           | 125,000   |           |           |           |          |
| Digester blower upgrades              | Wastewater Fund | CI        |           |           |           |           |           | 300,000  |
| Sludge handling facilities upgrades   | Wastewater Fund | CI        |           |           | 1,000,000 |           |           |          |
| Biological nutrient removal upgrades  | Wastewater Fund | CI        |           |           |           | 2,000,000 |           |          |
| Sewer Lining                          | Wastewater Fund | CI        | 100,000   | 100,000   | 100,000   | 100,000   | 100,000   |          |
| <b>TOTAL WASTEWATER DEPT REQUESTS</b> |                 |           | 1,320,000 | 1,065,000 | 1,100,000 | 2,100,000 | 100,000   | 750,000  |

| COMMUNITY DEVELOPMENT REQUESTS              | FUNDING SOURCES | LINE ITEM | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|---|-----------------|-----------|---------|---------|---------|---------|---------|----------|
| Replacement Vehicle (Maverick)              | General Fund    | C E       | 35,000  |         |         |         |         |          |
| Replacement Vehicle (Maverick)              | General Fund    | CE        |         | 40,000  |         |         |         |          |
| Replacement Vehicle (Escape)                | General Fund    | CE        |         |         | 35,000  |         |         |          |
| Comprehensive Plan                          | General Fund    | CI        |         | 300,000 |         |         |         |          |
| Wide format Printer                         | IT Fund         | CE        | 25,000  |         |         |         |         |          |
| Concrete Sidewalks Thorpe Park/Piper        | Comm Imp Fund   | CI        | 60,000  |         |         |         |         |          |
| Residential Façade Grant Program            | General Fund    | CI        |         | 100,000 |         |         |         |          |
| <b>TOTAL COMMUNITY DEVELOPMENT REQUESTS</b> |                 |           | 120,000 | 340,000 | 35,000  |         | 0       |          |

| Public Transportation Capital Projects        | FUNDING SOURCES | LINE ITEM | 2024-25 | 2025-26   | 2026-27 | 2027-28 | 2028-29 | DEFERRED |
|---|-----------------|-----------|---------|-----------|---------|---------|---------|----------|
| MCPT Medium Duty and Heavy Duty Bus           | Rebuild Round 1 | C E       | 120,000 | 370,000   |         |         |         |          |
| Macomb Technology Project                     | Rebuild Round 2 | CI        | 58,000  |           |         |         |         |          |
| 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       |         | 1,000,000 |         |         |         |          |
| Heavy Duty Buses                              | Rebuild Round 3 | C E       |         | 2,000,000 |         |         |         |          |
| <b>Public Transportation Capital Projects</b> |                 |           | 678,000 | 3,370,000 | 0       | 0       | 0       | 0        |





BUDGET  
2024-2025

AUTHORIZED STAFF POSITIONS

**ADMINISTRATION**

|  | GRADE |                     |
|--|-------|---------------------|
| Mayor  | X     | 1 Position Elected  |
| City Administrator                             | X     | 1 Position Contract |
| Executive Assistant                            | 18    | 1 Position          |
| Grant Writer                                   | 19    | 1 Position          |
| City Marketing & Downtown Development Director | 18    | 1 Position          |
| Janitor Regular Part Time w/IMRF               | 12    | 2 Positions         |

**LEGAL**

|                 |    |                     |
|-----------------|----|---------------------|
| City Attorney   | X  | 1 Position Contract |
| Legal Assistant | 16 | 1 Position          |

**FINANCE & HR OFFICE**

|                           |    |             |
|---------------------------|----|-------------|
| Finance Director          | 29 | 1 Position  |
| Human Resource Specialist | 18 | 1 Position  |
| Finance Specialist        | 16 | 1 Position  |
| Account Specialist        | 15 | 3 Positions |

**CITY CLERK OFFICE**

|              |    |                  |
|--------------|----|------------------|
| City Clerk   | X  | Position Elected |
| Deputy Clerk | 15 | 1 Position       |

**COMMUNITY DEVELOPMENT**

|                                 |    |             |
|---------------------------------|----|-------------|
| Director                        | 29 | 1 Position  |
| Code Enforcement Officers:      |    |             |
| Building & Nuisances (Lead)     | 18 | 1 Position  |
| Rentals & Nuisances             | 16 | 1 Position  |
| Nuisances Reg Part Time no IMRF | 15 | 3 Positions |
| Administrative Assistant        | 14 | 1 Position  |

**TRANSIT**

|                               |    |            |
|-------------------------------|----|------------|
| Director                      | 31 | 1 Position |
| Assistant Director            | 19 | 1 Position |
| Shop Foreman                  | 22 | 1 Position |
| Safety Trainer                | 15 | 1 Position |
| Fleet Technician I            | 16 | 1 Position |
| Fleet Technician II           | 16 | 1 Position |
| Go West Operations Supervisor | 17 | 1 Position |



BUDGET  
2024-2025

AUTHORIZED STAFF POSITIONS

|                                |    |              |
|--------------------------------|----|--------------|
| Demand Response Ops Supervisor | 17 | 1 Position   |
| 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 |

**FIRE DEPARTMENT**

|                          |    |              |
|--------------------------|----|--------------|
| Chief                    | 33 | 1 Position   |
| Captain                  | 24 | 3 Positions  |
| Lieutenant               | X  | 3 Positions  |
| Firefighter              | X  | 12 Positions |
| Administrative Assistant | 14 | 1 Position   |

**POLICE DEPARTMENT**

|   |    |              |
|---|----|--------------|
| Chief   | 35 | 1 Position   |
| Operations Commander  | 28 | 1 Position   |
| Lieutenant of Investigations  | 24 | 1 Position   |
| Lieutenant of Patrol  | 24 | 1 Positions  |
| Sergeant  | X  | 3 Positions  |
| Investigator Patrol   | X  | 2 Positions  |
| Patrol Officer  | X  | 15 Positions |
| Patrol Officer – SRO  | X  | 2 Positions  |
| Social Services Coordinator   | 19 | 1 Position   |
| Community Service Officer   | 15 | 1 Position   |
| Administrative Assistant  | 14 | 1 Position   |
| Evidence Tech. Reg Part time no IMRF  | 15 | 1 Position   |
| Note: Operations Commander was added & will replace 1 other position; total sworn is the same |    |              |

**PUBLIC WORKS**

|                                |    |                     |
|--------------------------------|----|---------------------|
| Public Works Director          | 37 | 1 Position Contract |
| Administrative Assistant       | 14 | 1 Position          |
| GIS Tech Reg Part Time no IMRF | 12 | 1 Position          |



BUDGET  
2024-2025

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  
2024-2025

SALARY MATRIX 2024-2025

|    |   | Starting  | After            | After             | After             | After             | After             |
|----|---|-----------|------------------|-------------------|-------------------|-------------------|-------------------|
|    |   | Step 1    | 1 year<br>Step 2 | 2 years<br>Step 3 | 3 years<br>Step 4 | 5 years<br>Step 5 | 7 years<br>Step 6 |
| 10 | Y | 29,236.35 | 31,185.44        | 33,134.53         | 35,083.62         | 37,032.71         | 38,981.79         |
|    | H | 14.06     | 15.00            | 15.94             | 16.87             | 17.81             | 18.75             |
| 11 | Y | 31,324.66 | 33,412.97        | 35,501.28         | 37,589.59         | 39,677.90         | 41,766.21         |
|    | H | 15.06     | 16.07            | 17.07             | 18.08             | 19.08             | 20.08             |
| 12 | Y | 33,412.95 | 35,640.48        | 37,868.01         | 40,095.54         | 42,323.07         | 44,550.60         |
|    | H | 16.07     | 17.14            | 18.21             | 19.28             | 20.35             | 21.42             |
| 13 | Y | 35,501.27 | 37,868.02        | 40,234.77         | 42,601.52         | 44,968.27         | 47,335.02         |
|    | H | 17.07     | 18.21            | 19.35             | 20.49             | 21.62             | 22.76             |
| 14 | Y | 37,589.59 | 40,095.56        | 42,601.54         | 45,107.51         | 47,613.48         | 50,119.45         |
|    | H | 18.08     | 19.28            | 20.49             | 21.69             | 22.90             | 24.10             |
| 15 | Y | 39,677.88 | 42,323.08        | 44,968.27         | 47,613.46         | 50,258.65         | 52,903.84         |
|    | H | 19.08     | 20.35            | 21.62             | 22.90             | 24.17             | 25.44             |
| 16 | Y | 41,766.21 | 44,550.62        | 47,335.03         | 50,119.45         | 52,903.86         | 55,688.27         |
|    | H | 20.08     | 21.42            | 22.76             | 24.10             | 25.44             | 26.78             |
| 17 | Y | 43,854.52 | 46,778.16        | 49,701.79         | 52,625.43         | 55,549.06         | 58,472.69         |
|    | H | 21.09     | 22.49            | 23.90             | 25.31             | 26.71             | 28.12             |
| 18 | Y | 45,942.82 | 49,005.68        | 52,068.53         | 55,131.39         | 58,194.24         | 61,257.09         |
|    | H | 22.09     | 23.57            | 25.04             | 26.51             | 27.98             | 29.46             |
| 19 | Y | 48,031.13 | 51,233.20        | 54,435.28         | 57,637.35         | 60,839.43         | 64,041.50         |
|    | H | 23.10     | 24.64            | 26.18             | 27.72             | 29.25             | 30.79             |
| 20 | Y | 50,119.44 | 53,460.73        | 56,802.03         | 60,143.32         | 63,484.62         | 66,825.91         |
|    | H | 24.10     | 25.71            | 27.31             | 28.92             | 30.53             | 32.13             |
| 21 | Y | 52,207.75 | 55,688.27        | 59,168.79         | 62,649.30         | 66,129.82         | 69,610.33         |
|    | H | 25.10     | 26.78            | 28.45             | 30.12             | 31.80             | 33.47             |
| 22 | Y | 54,296.07 | 57,915.8         | 61,535.54         | 65,155.28         | 68,775.02         | 72,394.75         |
|    | H | 26.11     | 27.85            | 29.59             | 31.33             | 33.07             | 34.81             |
| 23 | Y | 56,384.37 | 60,143.32        | 63,902.28         | 67,661.24         | 71,420.20         | 75,179.15         |
|    | H | 27.11     | 28.92            | 30.73             | 32.53             | 34.34             | 36.15             |
| 24 | Y | 58,472.68 | 62,370.86        | 66,269.04         | 70,167.22         | 74,065.40         | 77,963.57         |
|    | H | 28.12     | 29.99            | 31.87             | 33.74             | 35.61             | 37.49             |
| 25 | Y | 60,560.98 | 64,598.38        | 68,635.78         | 72,673.18         | 76,710.58         | 80,747.97         |
|    | H | 29.12     | 31.06            | 33.00             | 34.94             | 36.89             | 38.83             |
| 26 | Y | 62,649.29 | 66,825.91        | 71,002.53         | 75,179.15         | 79,355.77         | 83,532.38         |
|    | H | 30.12     | 32.13            | 34.14             | 36.15             | 38.16             | 40.16             |



BUDGET  
2024-2025

SALARY MATRIX 2024-2025

|    |   |           |           |           |            |            |            |
|----|---|-----------|-----------|-----------|------------|------------|------------|
| 27 | Y | 64737.6   | 69053.44  | 73369.28  | 77685.12   | 82000.96   | 86316.8    |
|    | H | 31.13     | 33.2      | 35.28     | 37.35      | 39.43      | 41.5       |
| 28 | Y | 66825.93  | 71280.99  | 75736.05  | 80192      | 84646.17   | 89101.23   |
|    | H | 32.13     | 34.27     | 36.42     | 38.56      | 40.7       | 42.84      |
| 29 | Y | 68914.23  | 73508.52  | 78102.8   | 82697.08   | 87291.36   | 91885.64   |
|    | H | 33.14     | 35.35     | 37.55     | 39.76      | 41.97      | 44.18      |
| 30 | Y | 71,002.54 | 75,736.04 | 80,469.55 | 85,203.05  | 89,936.55  | 94,670.05  |
|    | H | 34.14     | 36.42     | 38.69     | 40.97      | 43.24      | 45.52      |
| 31 | Y | 73,090.85 | 77,963.57 | 82,836.30 | 87,709.02  | 92,581.74  | 97,454.46  |
|    | H | 35.14     | 37.49     | 39.83     | 42.17      | 44.52      | 46.86      |
| 32 | Y | 75,179.14 | 80,191.08 | 85,203.03 | 90,214.97  | 95,226.91  | 100,238.85 |
|    | H | 36.15     | 38.56     | 40.97     | 43.38      | 45.79      | 48.20      |
| 33 | Y | 77,267.47 | 82,418.64 | 87,569.80 | 92,720.97  | 97,872.13  | 103,023.29 |
|    | H | 37.15     | 39.63     | 42.11     | 44.58      | 47.06      | 49.54      |
| 34 | Y | 79,355.78 | 84,646.16 | 89,936.55 | 95,226.93  | 100,517.32 | 105,807.70 |
|    | H | 38.16     | 40.70     | 43.24     | 45.79      | 48.33      | 50.87      |
| 35 | Y | 81,444.09 | 86,873.69 | 92,303.30 | 97,732.90  | 103,162.51 | 108,592.11 |
|    | H | 39.16     | 41.77     | 44.38     | 46.99      | 49.60      | 52.21      |
| 36 | Y | 83,532.39 | 89,101.21 | 94,670.04 | 100,238.86 | 105,807.69 | 111,376.51 |
|    |   | 40.16     | 42.84     | 45.52     | 48.20      | 50.87      | 53.55      |
| 37 | Y | 85,620.69 | 91,328.73 | 97,036.78 | 102,744.82 | 108,452.87 | 114,160.91 |
|    |   | 41.17     | 43.91     | 46.66     | 49.4       | 52.15      | 54.89      |



BUDGET  
2024-2025

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 |
|           | May 1, 2023 | 8,938,244                |
| Projected | May 1, 2024 | 6,768,332                |
| Projected | May 1, 2025 | 5,216,556                |



BUDGET  
2024-2025

BONDS AND LOANS

|                 |  | Interest % | Total Annual<br>Debt Payment | Original<br>Loan Amt. | Pay off date | Original<br># of Years | # of Years<br>Remaining | Remaining<br>Balance<br>5/1/2024 |
|-----------------|--|------------|------------------------------|-----------------------|--------------|------------------------|-------------------------|----------------------------------|
| Fire Prot.Tax   | FIRE TRUCK LOAN                              | 3.53%      | 57,190                       | 550,000               | 11/15/2030   | 12                     | 6                       | 348,616                          |
| Infra Sales Tax | SERIES 2020 REFUNDING BOND (2012 GO Bond)    | 1.68%      | varies                       | 7,500,000             | 12/1/2027    | 15                     | 4                       | 2,450,100                        |
| Water           | IEPA LOAN - THM L172947                      | 0.00%      | 34,849                       | 676,576               | 10/11/2030   | 19.5                   | 7                       | 226,520                          |
| Water           | IEPA LOAN - WATER TOWER L17-5138             | 2.21%      | 58,623                       | 924,628               | 6/17/2036    | 19.5                   | 12                      | 637,231                          |
| Water           | SERIES 2016 GO REFUNDING BOND                | 2.22%      | varies                       | 2,275,000             | 5/1/2028     | 11                     | 4                       | 1,265,000                        |
| Wastewater      | IEPA LOAN - WW CLEAN WATER SRF LOAN L17-5197 | 1.86%      | 180,804                      | 3,000,000             | 8/18/2037    | 20                     | 13                      | 2,079,330                        |
| Wastewater      | CCTV Wastewater system and truck             | 1.98%      | 123,689                      | 475,000               | 12/2/2025    | 4                      | 2                       | 202,567                          |

New Loan for Fire Truck \$750,000

New Wastewater Capital Equipment Loan \$120,000