

**BUDGET**  
**CITY OF MACOMB, ILLINOIS**  
**FISCAL YEAR 2025-2026**





macomb  
illinois

*Small-town living. Community driven.*

Scott Coker  
City Administrator  
309.837.0501  
scoker@cityofmacomb.com

# Memorandum

**To: Mayor and Council**

**From: Scott Coker**

**Subject: 2025-2026 City of Macomb Budget**

**Date: March 17, 2025**

Honorable Mayor and Aldermen,

Continuing our theme from last year, we have several great projects ongoing within the City. T.J. Max, Chipotle, Beef A Roo, and Hobby Lobby are in progress due to the hard work by City staff and our City Partners. To capitalize on this positive momentum and keep our City's trajectory positive, we have several economic and community development projects planned in the 25/26 budget year.

To accomplish the many things, we have going on within the City, I would like to thank all of the City employees for their continual hard work and effort. Melissa Worley has done a great job of putting this budget together and managing the City's finances. All of the department heads do very well advocating for their departments and moving them forward.

This budget is the culmination of several meetings and many hard hours of work including: 10 departmental meetings, 8 Council Committee meetings, and discussion/review at 4 Council meetings.

In the FY24-25 fiscal year, we have introduced the Mission, Vision, and Core Values for the City. We took time to introduce each Core Value to our employees with our foundational core value being Citizen Focused. To build on these ideals, we have programmed a strategic plan in the budget. This effort will give our staff measurable, achievable goals for the next 1-3 years. We will also be embarking on a larger effort to complete a new comprehensive plan for the City. The comp. plan was last updated in 2013 and will guide land use and zoning for the next 20 to 40 years. An updated comp. plan is also necessary for the many grants we apply for.

A very large proposal before the City Council is to move forward with an indoor sports facility. We have conducted performas on both indoor and outdoor sports facilities and the indoor sports facility had the best economics and makes the most sense for Macomb. We strongly feel that building a sports facility will be a way to bring a new direction to the community and attract many families to Macomb for basketball and volleyball tournaments.

In 2024, the State Governor eliminated the 1% state grocery tax, effective January 1, 2026. We have estimated that this would cause an annual decrease in the general revenues by \$500,000. To offset this, Council has been asked to continue the current 1% grocery tax.

Staff has also been working on a central community calendar to bring the community more closely together. There are several events that happen every day in Macomb, but it is hard to find out about them. To improve that we will be using an on-line calendar platform that Savannah will be overseeing.

The proposed budget has the following factors:

1. The general fund is projected to have an estimated cash balance of \$5,041,249 at the end of the FY25-26 fiscal year. This is at 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 \$1.7 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. Community/Economic Development projects in the budget include \$45,000 to support a multi-community landbank, \$200,000 for a comprehensive plan, \$25,000 to support the Quality of Life committee, \$35,000 to begin a Business Development District, and support for a Sports Facility.
3. 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. Jessica has done a wonderful job of getting up to speed in her position and moving the City forward with grants.
4. The budget contains a 3.0% pay increase for all full-time employees.
5. The East Side TIF has done well in the FY24-25 fiscal year and that has allowed us to program new items in FY25-26. We plan to offer \$100,000 in residential housing grants within the TIF area, \$50,000 in Downtown façade grants, and \$50,000 in retail/restaurant grants in the Downtown.
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 \$2.0 million at the end of the fiscal year, which is a stable balance in the fund.

7. The Police and Fire pensions will use \$2,478,000 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.
8. The City's portion to the IMRF pension will be \$243,874.
9. The budget includes bringing back the 2<sup>nd</sup> in command for the Fire Department. The Assistant Chief is set at Grade 27, step 6.

**General Fund**

The General Fund Revenue is projected to be \$10.7 million with expenditures of \$12.4 million for projected deficit spending of \$1.7 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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Sales Tax	\$ 2.692	\$ 2.862	\$ 2.951	\$ 3.451	\$ 3.525	\$ 3.726	\$ 3.700	\$ 3.700
Income Tax	\$ 2.089	\$ 2.332	\$ 2.467	\$ 2.700	\$ 2.514	\$ 2.507	\$ 2.463	\$ 2.675
Use Tax	\$ 0.636	\$ 0.742	\$ 0.962	\$ 0.714	\$ 0.580	\$ 0.568	\$ 0.575	\$ .583
Infrastructure Sales	\$ 1.653	\$ 1.651	\$ 1.553	\$ 2.015	\$ 2.186	\$2.296	\$2.113	\$2.000
Personal Property Replacement Tax	\$ 0.213	\$ 0.281	\$ 0.265	\$ 0.616	\$ 0.798	\$0.519	\$0.328	\$0.214
Video Gaming	\$ 0.058	\$ 0.080	\$ 0.052	\$ 0.123	\$ 0.109	\$0.113	\$0.129	\$0.140
Tele Tax	\$ 0.251	\$ 0.236	\$ 0.216	\$ 0.184	\$ 0.164	\$0.158	\$0.119	\$0.130
MFT Allotments	\$ 0.548	\$ 0.537	\$ 0.445	\$ 0.495	\$ 0.391	\$0.341	\$0.343	\$0.342
MFT TRF Additional	\$ -	\$ 0.241	\$ 0.319	\$ 0.361	\$ 0.315	\$0.319	\$0.317	\$0.344

State and Municipal Cannabis Use	\$ -	\$ 0.004	\$ 0.018	\$ 0.146	\$ 0.174	\$0.188	\$0.186	\$0.180
Property Tax	\$ 2.117	\$ 1.639	\$ 1.823	\$ 2.258	\$ 2.826	\$2.704	\$3.200	\$3.590
Court Fines	\$ 0.170	\$ 0.130	\$ 0.084	\$ 0.060	\$ 0.110	\$0.109	\$0.087	\$0.088

3. Projects include \$45,000 for match for a City Hall generator, \$30,000 to start replacements of City Hall windows, and 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: \$280,000 for a 2 ton truck with plow and salt spreader that was ordered last year.
5. In the Cemetery department, \$75,000 is planned for design of ADA improvements at the Sexton's building, and \$9,000 for a new mower.
6. Transit has several grants in process including new buses, IT hardware & software, new bus pads, and updating their dispatching software.
7. Community Development continues to do well improving the community and has \$200,000 budgeted for a comprehensive plan.
8. The Police Department uses revenues from the Police Protective fund to replace worn-out vehicles and equipment. For the coming year, \$90,000 is budgeted to replace two vehicles. Several capital projects have been budgeted for the police department including \$30,000 for new windows, \$14,000 for female locker room improvements.

### **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 \$1,000,000 for the beginning of the water plant design.

Capital expenses include \$25,000 for hydrant replacement, \$15,000 for a hydraulic power unit repair, and \$30,000 for Spring Lake dam repairs. 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
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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

**Wastewater Fund**

Capital improvements for the Wastewater department include, finishing of the Burgess lift station for \$325,000, \$100,000 for University Drive lift stations upgrades, \$25,000 for gearbox replacement, \$20,000 for roof replacement on the main shed, \$25,000 for roof replacement on south shed, \$40,000 for SCADA upgrades, \$50,000 for diamond filter cloth replacement.

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 \$1.7M, 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 25-26 is \$5.05 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. The special census added 494 to the count which was also lower than expected.

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". The signature is fluid and cursive, with a long horizontal stroke at the end.

Scott Coker  
City Administrator

BUDGET 25-26 LIST OF  
ELECTED OFFICIALS

CITY OF MACOMB, ILLINOIS  
ANNUAL OPERATING BUDGET  
FOR THE FISCAL YEAR ENDING APRIL 30, 2026

Mayor

Michael J. Inman

City Clerk

Renee Lotz

City Treasurer

Andrea Henderson

City Council

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

Administration

Scott Coker, City Administrator

Lisa Scalf, City Attorney

Dan Meyers, Fire Chief

Jeff Hamer, Police Chief

Alice Ohrtmann, Public Works Director

Melissa Worley, Finance & Human Resources Director

Miranda Lambert, Community Development Director

Savannah Ballard, Marketing & Downtown Director

CallaBria Putrino, Transit Director



## COMMUNITY PROFILE

Macomb, Illinois, is a thriving city in McDonough County, located approximately 75 miles southwest of Peoria. Established in 1830 and named after General Alexander Macomb, a distinguished figure from the War of 1812, the city serves as the county seat and is home to Western Illinois University and Spoon River College.

As of the 2024 special census, Macomb has a population of 15,545 residents. The city boasts a dynamic community with a strong blend of agriculture, industry, service, retail, education, and culture.

Macomb offers a wealth of cultural and recreational amenities. The Western Illinois Museum and the University Art Gallery provide enriching cultural experiences, while the Macomb Park District maintains numerous parks and recreational facilities, also available are the Harry Mussatto Golf Course and Spring Lake Park. The city is also known for its vibrant arts scene, featuring beautiful murals and a unique "Macombopoly" game on the square.

Transportation is well-supported, with U.S. Routes 67 and 136 intersecting the city, an Amtrak station offering rail service, and the Macomb Municipal Airport conveniently located three miles north of downtown. The City of Macomb Transportation department provides a city wide fixed route system and a county wide demand response system.

The local economy is strengthened by major manufacturers such as Farm King, NTN-Bower Corporation, Pella Windows, and Yetter Manufacturing.

Macomb is also a hub for community events and celebrations. The city hosts the annual Heritage Days, a week-long festival featuring a carnival, food trucks, and live entertainment. Other popular events include the 4-H Fair, Park and Cruise car shows throughout the summer, and the annual Balloon Glow at Vince Grady Field, where hot air balloons light up the night sky. Residents and visitors also enjoy weekly farmers markets, offering fresh local produce and handmade goods.

Education is a cornerstone of the community, with Western Illinois University and Spoon River College providing a range of undergraduate and graduate programs. Macomb also offers strong public education through the Macomb School district, alongside private schooling options such as St. Paul Catholic School.

Blending its rich history with modern amenities, Macomb, Illinois, is a welcoming community providing opportunities for all.

## PURPOSE OF BUDGET

### **Understanding the Budget Document**

This budget document is designed to provide a clear, user-friendly overview of the City of Macomb's financial, organizational, and policy structure. It serves as a resource for understanding how funds are allocated and how the City operates.

### **The Budget as a Policy Document**

The budget establishes financial policies and ensures that resources align with community goals. The Budget Executive Summary outlines short- and long-term objectives, key challenges, and financial strategies. Financial and operational policies guide decision-making and maintain internal controls across City functions. Each department's section highlights goals that support Macomb's overall vision.

### **The Budget as an Operations Guide**

The budget defines the City's organizational structure and explains how funds and departments function to provide services. The Executive Summary highlights key service changes, while department sections detail objectives, accomplishments, performance measures, and budget allocations for 2025.

### **The Budget as a Financial Plan**

The budget provides a comprehensive breakdown of service funding and taxpayer impact. The Summary Section analyzes revenues, expenditures, and projected fund balance changes, offering key financial insights. Each fund and department section includes prior years' financial data, the current year-end estimate, and the new budget. The Five-Year Capital Improvement Program outlines major projects and funding sources.

### **The Budget as a Communication Tool**

Designed for accessibility, the budget includes charts, tables, and graphs for clarity. A Table of Contents provides easy navigation. The budget is available online via the City of Macomb's website, with printed copies at the Macomb Public Library and City offices for those without internet access.

## BUDGET PROCESS

### **Basis of Budgeting & Financial Reporting**

The City's accounting system operates on an accrual basis, ensuring accurate monthly monitoring of departmental budgets throughout the fiscal year.

### **Annual Financial Reporting**

The accrual basis of accounting applies to all governmental and agency fund types, recognizing revenue when earned and expenses when incurred, regardless of cash flow. This approach provides a clear financial picture and aligns with the City's audited financial statements.

### **Budgetary Controls**

Governed by the Budget Officer Law under Illinois statutes and managed by the City Administrator, the budget must be adopted before each fiscal year, though no formal appropriation is required.

### **Budget Process**

- Departmental Budget Requests – Departments submit proposals, including year-end estimates and five-year capital projections, for Finance review.
- Revenue Budgeting – Finance staff develop projections based on historical trends and economic data.
- Departmental & CIP Review – The Mayor, City Administrator, and Finance Director evaluate and adjust requests as needed.
- Budget Compilation – Finance consolidates materials for review.
- Budget Workshop I – Departments present requests to the City Council Committee in a public session for feedback.
- Budget Workshop II – Additional discussions refine the budget if necessary.
- Public Hearing – The proposed budget is available for public review, allowing community input.
- Budget Adoption – The City Council approves the final budget, which must be filed with the county within 30 days.
- Budget Amendments – Adjustments may be made throughout the year with City Council approval for fund-impacting changes.

This structured process promotes transparency, accountability, and alignment with community needs.

## **2025-2026 Budget Preparation Schedule**

### **City of Macomb**

#### **December 2024 – April 2025**

- December 2:** Budget lines, including Capital, open in BSA
  
- December 20:** All budget requests, including 5-year projections, entered in BSA and due to Finance & HR Office
  
- January 17:** Budget and CIP compiled in BSA by Finance & HR Office
  
- January 27 – February 4:** Administrator, Mayor, and Finance & HR Director meet individually with all Department Heads to review budget requests, financial status, and departmental goals
  
- February 5 – March 7:** Standing Council Committees meet with Administrator, Mayor, Finance & HR Director, and appropriate Department Heads to review fiscal status and departmental budget requests
  
- March 17:** Proposed Budget completed by City Administrator and delivered to Mayor and City Council
  
- March 24:** City Administrator reviews proposed budget at Council Committee of the Whole
  
- March 25:** Advertise Public Hearing (10 days before P.H.)
  
- April 7:** Council, 1st Reading of Ordinance Adopting Budget
  
- April 14:** Public Hearing on Budget at Council Committee of the Whole meeting
  
- April 21:** Council, Final Reading of Ordinance Adopting Budget

DEPARTMENT BUDGET ASSIGNMENTS

DEPARTMENT	FUND NAME	FUND NUMBER
ADMINISTRATION	GENERAL	100
	GENERAL SEVERANCE	260
	HOTEL TAX	410
	MUNICIPAL RETIREMENT	420
	IT	460
	GENERAL LIABILITY	705
	GIFT	760
	HEALTH	800
	PEG	805
PUBLIC WORKS	SALES TAX INFRASTRUCTURE	110
	DOWNTOWN REVITALIZATION	120
	OPERATIONS	200
	GARBAGE	210
	WATER	500
	WATER SEVERANCE	510
	WATER BOND AND INTEREST	520
	WATER SPECIAL PROJECT	560
	WASTEWATER	600
	WASTEWATER SEVERANCE	610
	STORM SEWER	615
	WASTEWATER BOND AND INTEREST	620
	WASTEWATER SPECIAL PROJECT	660
	OPERATIONS SPECIAL PROJECT	729
	MOTOR FUEL TAX	730
POLICE	POLICE DUI	205
	POLICE SEX OFFENDER	225
	POLICE FEDERAL DRUG	230
	POLICE WARRANTS	235
	POLICE PROTECTION TAX	250
	POLICE FORFEITURE	440
	POLICE ISP DRUG SEIZURE	445
	POLICE ELECTRONIC TICKETS	450
	POLICE IL RETURN SEIZ	455
	POLICE GRANTS	470
POLICE GIFT	761	
FIRE	FIRE PROTECTION TAX	240
	2% FIRE	306
	FIRE GIFT	762
COMMUNITY DEVELOPMENT	EAST SIDE TIF	304
	WEST SIDE TIF	307
	REVOLVING LOAN	320
	COMMUNITY DEVELOPMENT GRANTS	325
	HOUSING	727
MARKETING	MARKETING	309
	DOWNTOWN SCULPTING	810
TRANSIT	TRANSIT	700
	TRANSIT SEVERANCE	701
FINANCE	ALL FUNDS	ALL

CASH SUMMARY

Fund Description	05/01/2022	05/01/2023	05/01/2024	REV 24/25	EXP 24/25	05/01/2025	REV 25/26	EXP 25/26	05/01/2026
100 GENERAL GOVERNMENT	9,054,247	8,943,769	7,743,635	10,549,498	11,527,551	6,765,582	10,664,915	12,389,948	5,040,549
110 SALES TAX-INFRASTRUCTURE	995,212	1,119,433	992,873	2,414,516	1,576,600	1,830,789	2,000,000	2,935,500	895,289
120 DOWNTOWN REVITALIZATION -CLOSE 4.30.25	747,141	331,088	315,468	147	308,000	7,615	CLOSE OUT		
200 OPERATIONS DIVISION		34,124	108,186	2,975,471	2,975,001	108,656	2,926,400	2,925,991	109,065
205 POLICE DUI	31,675	34,810	45,891	6,953	1,076	51,768	-	15,000	36,768
210 GARBAGE	68,000	226,571	379,646	1,158,052	1,103,918	433,780	1,153,311	1,268,699	318,392
215 POLICE DRUG ASSET FORFEITURE	39,474	77,037	100,216	7,924	47,581	60,559	-	15,000	45,559
220 CEMETERY MAINT	33,724	40,039	45,354	8,896	3,000	51,250	7,025	8,000	50,275
225 POLICE SEX OFFEND	8,449	8,549	9,316	1,723	-	11,039	-	1,000	10,039
230 POLICE FEDERAL DRUG	-	200	773	-	-	773	-	-	773
235 POLICE WARRANTS	8,049	9,627	9,661	1,182	1,671	9,172	-	5,000	4,172
240 FIRE PROTECTION TAX	87,987	162,518	203,875	812,993	951,211	65,657	129,846	118,029	77,474
245 POLICE VEHICLE	20,017	14,948	15,152	56	1,416	13,792	-	-	13,792
250 POLICE PROTECTION TAX	72,027	106,447	152,828	95,362	54,000	194,190	94,746	121,150	167,786
260 GENERAL SEVERANCE	201,947	181,784	200,007	56,078	52,020	204,065	70	-	204,135
304 EAST SIDE AND DOWNTOWN TIF	-	-	8,774	331,104	141,900	197,978	337,700	290,000	245,678
306 FIRE 2%	64,932	87,507	88,680	41,852	20,798	109,734	41,050	28,500	122,284
307 WEST SIDE TIF	204,229	320,597	334,382	205,387	147,016	392,753	196,110	187,645	401,218
308 RENOVATION/FACADE PROGRAM CLOSE 4.30.25	39,895	47,590	47,613	45,020	75,000	17,633	CLOSE OUT		
309 MARKETING AND DOWNTOWN	7,187	20,598	49,822	94,211	106,125	37,908	144,510	144,299	38,119
320 REVOLVING LOAN PROGRAM	66,455	78,932	69,456	93,000	165,000	(2,544)	23,650	21,000	106
325 COMMUNITY DEVELOPMENT GRANTS	288,925	189,441	292,785	672,604	641,510	323,879	568,000	642,000	249,879
410 HOTEL TAX	33,921	17,548	18,742	253,643	251,145	21,240	250,010	249,500	21,750
420 MUNICIPAL RETIREMENT PROP TAX LEV	283,748	153,613	-	16,757	16,757	-	16,815	16,815	-
440 POLICE FORFEITURE	7,436	7,437	7,441	1,532	-	8,973	-	-	8,973
445 POLICE ISP DRUG SEIZURE	946	0	-	-	-	-	-	-	-
450 POLICE ELECTRONIC TICKETS	11,781	4,854	5,549	25,410	6,000	24,959	-	-	24,959
455 POLICE IL RETURN SEIZ	-	17,925	20,351	7	-	20,358	-	-	20,358
460 IT	75,679	52,980	818	174,005	173,085	1,738	278,005	277,515	2,228
470 POLICE GRANTS	-	-	51,922	24	12,600	39,346	-	-	39,346
500 WATER TREATMENT	1,467,575	1,779,199	1,011,416	4,964,699	4,645,819	1,330,296	4,884,150	4,836,221	1,378,225
510 WATER TREATMENT SEVERANCE	35,777	35,805	33,725	6,210	-	39,935	-	-	39,935
520 WATER TREATMENT BOND AND INTEREST	35,202	172,327	489,843	548,144	478,635	559,352	788,000	347,575	999,777
535 CDBG WATER GRANT		156,575	156,424	500,000	656,424	0	1,000,000	1,000,000	0
560 WATER TREATMENT SPECIAL PROJECTS		26,024	437,596	540,160	454,086	523,670	16,000,000	16,000,000	523,670
600 WASTEWATER	363,057	641,857	650,156	2,539,437	2,666,638	522,955	3,158,004	3,677,955	3,004
610 WASTEWATER SEVERANCE	35,801	35,867	32,733	13	1,199	31,547	-	-	31,547
615 STORM SEWER	128,395	178,410	140,229	100,057	5,000	235,286	350,050	450,000	135,336
620 WASTEWATER BOND AND INTEREST	323,963	458,878	314,347	263,360	304,493	273,214	263,360	263,900	272,674
660 WASTEWATER SPECIAL PROJECTS		-	-	2,175,000	2,175,000	-	425,000	425,000	-
700 TRANSIT	1,214,446	1,047,644	1,398,524	2,559,645	2,568,639	1,389,530	3,293,000	3,357,911	1,324,619
701 TRANSIT SEVERANCE		-	37,659	15	15,379	22,295	-	-	22,295
705 GENERAL LIABILITY AND WORKERS COMP		96	96	849,220	849,220	96	905,470	905,470	96
710 COMMUNITY IMPROVEMENT REG (CLOSE 4.30.25)	86,917	124,617	143,506	1,770	145,328	(52)	CLOSE OUT		
727 HOUSING GRANT		-	-	250,000	250,000	-	300,000	300,000	-
729 OPERATIONS SPECIAL PROJECTS	63,942	64,068	-	2,341,638	1,783,450	558,188	1,130,100	1,610,000	78,288
730 MOTOR FUEL TAX	2,016,257	1,886,220	1,868,775	668,786	2,178,548	359,013	686,675	687,800	357,888
760 GIFT AND DONATION	111,721	89,125	94,434	42,832	12,115	125,151	-	-	125,151
761 POLICE GIFT AND DONATION		43,078	12,853	1,506	-	14,359	5	-	14,364
762 FIRE GIFT AND DONATION		-	4,927	3,503	2,500	5,930	3,005	3,000	5,935
800 HEALTH INSURANCE	2,256,935	2,176,139	2,046,400	3,235,420	3,028,500	2,253,320	2,888,420	3,093,200	2,048,540
805 PEG	22,571	19,850	19,858	8	3,400	16,466	8	3,250	13,224
810 DOWNTOWN SCULPTING	4,299	4,299	4,301	2	2,000	2,303	2	2,000	305
TOTALS:	20,619,942	21,230,045	20,217,019	41,634,832	42,586,354	19,265,497	54,907,412	58,623,873	15,523,841

BUDGET 25-26

GENERAL OVERVIEW

GL NUMBER	2023-24	2024-25	2024-25	2025-26
	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUEST BUDGET
BEGINNING PROJ BALANCE			7,743,635	6,765,582
100 - GENERAL REVENUES	10,322,545	10,376,399	10,549,498	10,664,915
100 - GENERAL	3,797,412	2,857,661	2,593,891	3,137,704
105 - CITY ADMIN	234,099	295,633	260,855	221,180
110 - ALDERMAN	32,135	36,305	28,330	31,435
115 - FINANCE AND HR	686,667	711,843	681,552	724,266
120 - CEMETERY AND GROUNDS	358,894	467,270	381,376	413,178
125 - CLERK	150,929	183,690	166,345	179,818
130 - FIRE	2,606,389	2,470,008	2,861,521	2,425,039
135 - ATTORNEY	258,572	287,318	282,823	280,334
140 - MAYOR	125,540	112,100	115,005	137,768
145 - POLICE	3,438,645	3,811,527	3,489,427	3,838,331
150 - COMMUNITY DEV	523,719	635,185	601,563	847,635
155 - TREASURER	12,495	12,235	11,313	12,228
160 - FIRE AND POLICE COMM	5,322	47,400	53,550	55,700
165 - GRANT COORD				85,332
TOTAL GENERAL EXPENDITURES	12,230,818	11,928,175	11,527,551	12,389,948
ENDING PROJ BALANCE			6,765,582	5,040,549

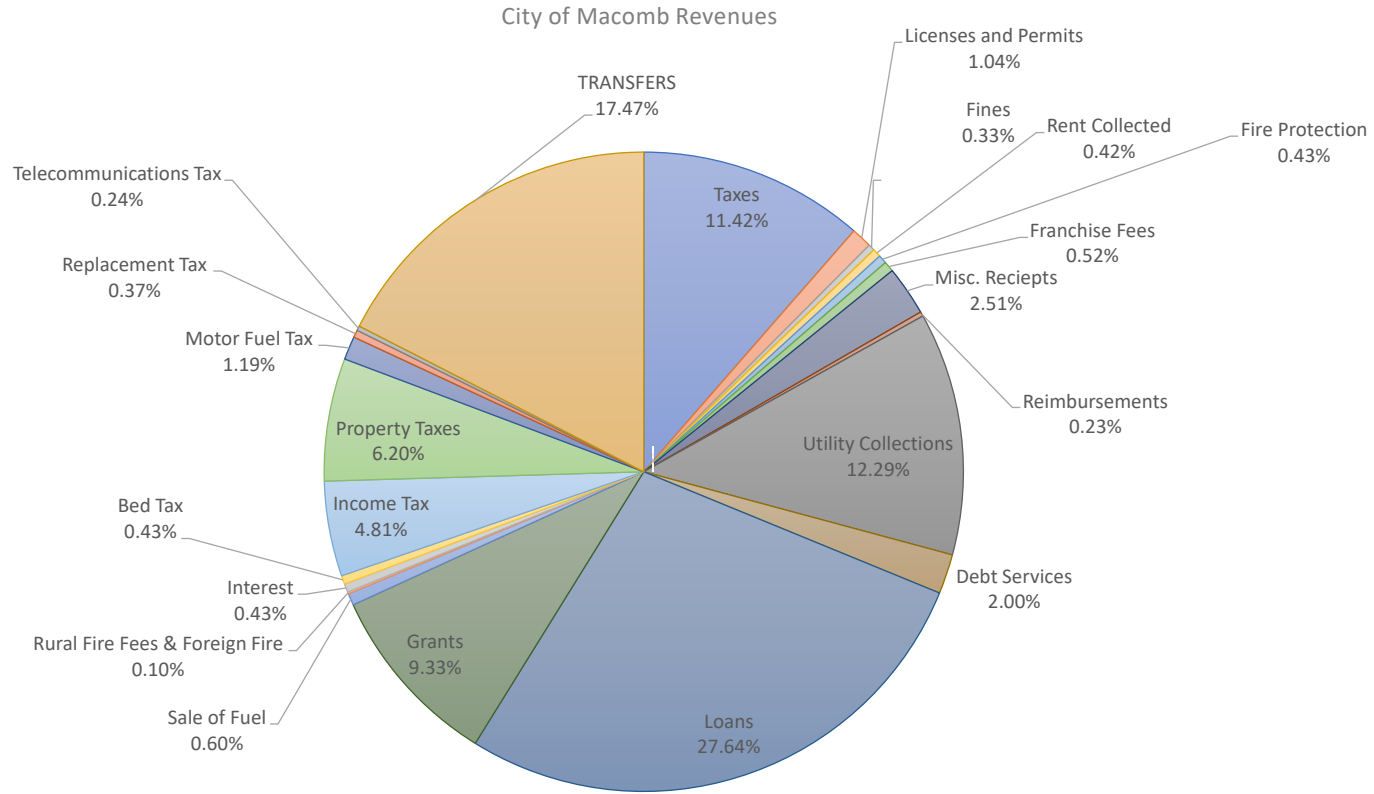
BUDGET 25-26  
GENERAL TRANSFER LIST

	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUEST BUDGET
-----				
TRANSFERS IN				
FROM WATER	478,164	484,373	484,373	558,123
FROM WASTEWATER	420,664	426,873	426,873	500,623
FROM GARBAGE	68,048	71,484	71,484	74,420
FROM COMMUNITY IMPROVEMENT			129,733	
FROM POLICE		50,000		50,000
 INTRA FUND TRANSFERS IN				
FROM MUNICIPAL RETIREMENT	171,238	16,815	16,815	16,815
 TRANSFERS OUT				
TO LOAN DISBURSE #320			25,000	50,000
TO COMMUNITY DEV GRANTS #325				25,000 *
TO MARKETING				51,000
 INTRA FUND TRANSFERS OUT				
TO GENERAL SEVERANCE #260	85,481		56,000	
TO OPERATIONS #200	957,517	1,124,003	1,011,000	1,052,000
TO IT #460	80,000	152,000	154,000	258,000
TO GENERAL LIABILITY & WC	635,000	289,066	164,162	515,400
TO FIRE PROTECTION		-	250,000	

\*SAFE STREETS 4ALL



BUDGET 25-26  
REVENUE CHART



- Taxes
- Licenses and Permits
- Fines
- Rent Collected
- Fire Protection
- Franchise Fees
- Misc. Receipts
- Reimbursements
- Utility Collections
- Debt Services
- Loans
- Sale of Fuel
- Rural Fire Fees & Foreign Fire
- Interest
- Bed Tax
- Income Tax
- Property Taxes
- Motor Fuel Tax
- Replacement Tax
- Telecommunications Tax
- TRANSFERS

BUDGET 25-26  
GENERAL REVENUES SUMMARY

**General Corporate Fund Revenue Summary**

The General Corporate Fund is essential to supporting the City's core services, including police and fire departments, the Cemetery and Community Development Department, legal services, and various executive and legislative functions managed by the Mayor, City Clerk, City Council, and others. Below is a summary of key revenue sources allocated to this fund:

**Property Taxes**

The General Corporate Fund is projected to receive an estimated \$321,800 in property taxes. A significant portion of this increase is due to the higher Tax Levy for Fire and Police pensions. Additionally, part of the property tax revenue comes from Enterprise Zone valuations. This revenue is allocated to the City/County Enterprise Zone Fund, as originally, property taxes in the Enterprise Zone were abated, except for levies from the City, Township, and County. Funds generated from these levies are deposited into a special McDonough County fund for economic development purposes.

**Replacement Taxes**

Replacement taxes, collected by the State of Illinois and distributed to local governments, compensate for the loss of revenue when local authorities lost the ability to impose personal property taxes on various businesses.

**Sales Tax**

The City receives a portion of the State-collected Retailers' Occupation Tax (ROT) and Service Occupation Tax (SOT). ROT applies to businesses engaged in retail sales of tangible personal property, while SOT applies to property sales incidental to providing services. The current municipal sales tax rate is one percent.

**Income Tax**

The City receives a share of the State income tax revenue, with distributions based on population size.

**Use Tax**

The Use Tax applies to the privilege of using tangible personal property purchased at retail, within Illinois. It applies when out-of-state vendors sell to Illinois consumers or businesses, or when Illinois businesses use inventory for internal purposes.

**Rents Collected**

The City generates rental income from various properties, including office spaces leased to MAVCB and Bold Brew House, as well as properties rented to Lifeguard Ambulance Services and cellular tower companies. Additional rental revenue comes from land leases with Illinois Valley Paving, Macomb City Township, and Yetter.

**Lifeguard Ambulance Service Reimbursements**

Since February 1, 2018, the City has had an agreement with Lifeguard Ambulance Service (LAS) for medical transportation services. Revenue from LAS reimbursements covers the fire department personnel time and administrative services provided during ambulance assistance.

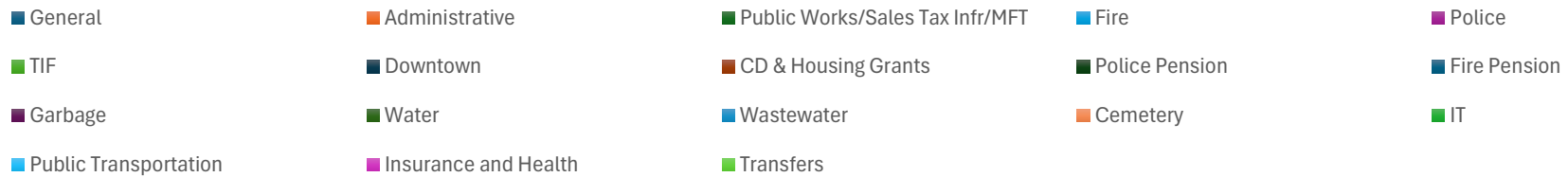
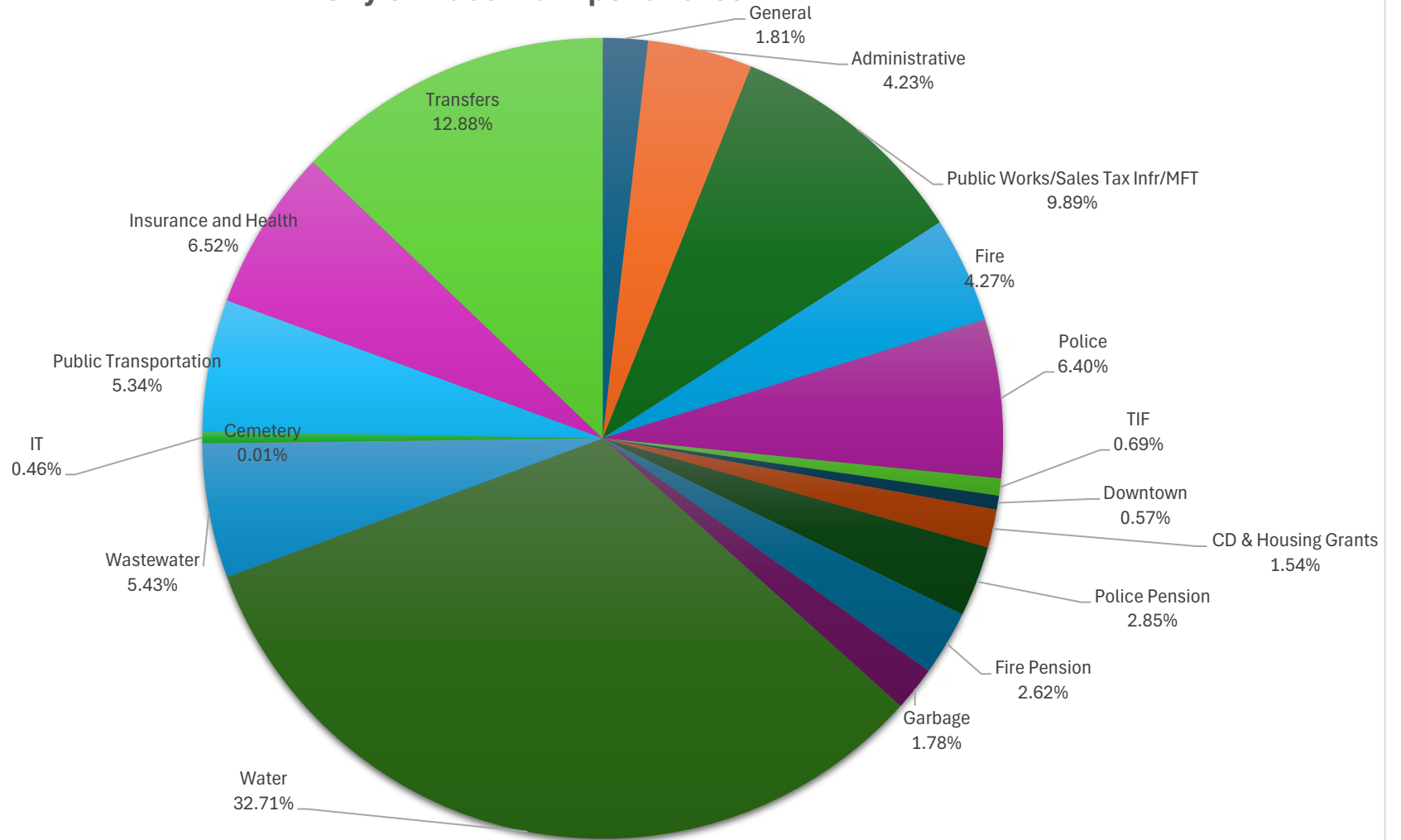
This summary reflects the diverse and vital revenue streams that support the General Corporate Fund's role in maintaining essential city services.

BUDGET 25-26  
GENERAL REVENUES

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
100-000-41000.000	PROPERTY TAX	266,852	309,300	284,229	321,800
100-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	258,899	237,820	175,000	110,653
100-000-41010.000	SALES TAX	3,726,178	3,700,000	3,700,000	3,700,000
100-000-41020.000	INCOME TAX	2,507,648	2,517,263	2,463,986	2,675,512
100-000-41023.000	AUTO USE TAX	8,429	8,000	7,600	8,000
100-000-41025.000	USE TAX	568,377	632,100	575,000	583,523
100-000-41026.000	CANNABIS USE TAX	23,817	24,381	23,300	25,752
100-000-41027.000	STATE OF IL VIDEO GAMING	113,391	110,000	129,636	140,000
100-000-41028.000	LOCAL CANNABIS TAX	164,602	150,000	163,305	155,000
100-000-41029.000	MUNICIPAL LOCAL VIDEO GAMING LICENSE	17,018	13,500	18,500	18,500
100-000-41100.000	INTEREST	3,238	3,000	3,528	3,563
100-000-41210.000	PARKING VIOLATIONS	2,360	2,200	4,861	4,910
100-000-41215.000	MOVING ORDINANCEVIOLATION	38,312	40,000	49,758	50,256
100-000-41220.000	COURT FINES	109,546	116,000	87,982	88,862
100-000-41300.000	LIQUOR LICENSES	153,685	156,000	176,000	157,600
100-000-41301.000	OTHER LICENSES	4,189	4,000	5,943	6,002
100-000-41310.000	BUILDING PERMITS AND FEES	91,078	70,000	122,000	111,100
100-000-41311.000	PLANNING & ZBOA FEES	3,006	2,200	4,000	5,060
100-000-41312.000	HISTORICAL PLAQUE APPL	750	75	121	122
100-000-41320.000	TOW-STORAGE-ADMIN FEES	59,525	60,000	44,535	44,980
100-000-41380.000	CERTIFIED COPIES	12,274	12,000	13,300	14,735
100-000-41385.000	VACANT BUILDING REGISTRATION				2,200
100-000-41390.000	RENTAL REGISTRATION	82,482	80,000	80,000	81,000
100-000-41400.000	IL-WIU FIRE PROTECTION	250,000	250,000	250,000	250,000
100-000-41430.000	CABLE TV FRANCHISE	140,658	190,000	190,000	159,838
100-000-41435.000	AMERENCIPS FRANCHISE FEE	144,420	142,890	145,000	143,000
100-000-41446.103	POCKET PARK			2,000	
100-000-41510.000	RENTS COLLECTED	146,438	160,000	266,789	245,000
100-000-41541.000	CEMETERY LOT AND OPENINGS	58,625	60,000	55,033	55,583
100-000-41544.000	SWIMMING POOL REVENUES	32,157	32,000	39,773	40,100
100-000-41546.000	LIFEGUARD AMBULANCE REIMB	71,753	130,725	130,725	130,725
100-000-41570.000	TRANSFERS IN	895,828	1,032,730	1,112,463	1,183,166
100-000-41570.100	INTRA FUND TRANSFER IN	171,238	16,815	16,815	16,815
100-000-41590.000	MISCELLANEOUS RECEIPTS	20,695	12,000	17,600	15,000
100-000-41602.000	FIRE DEPT REIMBURSEMENT	15,969	3,000	14,300	10,000
100-000-41603.000	CLERK REIMBURSEMENT	3,511	2,000	3,000	3,000
100-000-41604.000	MAYOR REIMBURSEMENT	1,562	100	117	118
100-000-41605.000	POLICE REIMBURSEMENT	141,752	75,000	157,346	95,000
100-000-41606.000	COMMUNITY DEV. REIMBURSEMENT	7,104	5,000	14,447	7,000
100-000-41607.000	BUSINESS OFFICE REIMBURSEMENT	3,630	15,000	1,000	929
100-000-41608.000	CITY ADMIN REIMBURSEMENTS	386	200	506	511
100-000-41610.000	CEMETERY REIMBURSEMENT	1,163	1,100		
TOTAL ESTIMATED REVENUES		10,322,545	10,376,399	10,549,498	10,664,915

BUDGET 25-26  
EXPENDITURES GRAPH

City of Macomb Expenditures



BUDGET 25-26  
GENERAL EXPENDITURES SUMMARY

**Salaries**

A 3% cost of living adjustment is projected for all city employees, along with the state minimum wage now set at \$15 per hour. Within the General Corporate Fund, salaries account for a portion of janitorial staff wages and swimming pool employee wages.

**Utilities**

We continue to collaborate with Nania Energy to negotiate reduced utility costs. Projections indicate a 2.5% increase in utility expenses based on Consumer Price Index (CPI) forecasts.

**Professional Fees**

This category includes expenses for the Fire and Police Actuarial Valuation, of which half are covered under the General Corporate Fund. \$20,000 is budgeted for a strategic plan for the city, and \$35,000 will be used to assist with the implementation of a Business District Development. There is \$10,000 budgeted for the implementation of a community calendar.

**Computer Support/Maintenance**

The police special funds have allocated \$50,000 to the General Fund to help cover the shared cost of a \$141,000 server for the 911 Center, shared with the county.

**Spring Lake Contract**

The Spring Lake Management group has revised its contract, now covering all utility costs, except for propane. The Water Fund will contribute half of the total \$57,500 contract cost.

**Animal Control**

The City covers half of the wages and benefits for county animal control staffing.

**Association Dues and Memberships**

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

**General Operating**

This category includes tax bills for city-owned properties, employee gift certificates for Christmas, and refunds to citizens.

**Building/Grounds/Fixed Equipment Maintenance**

Expenditures for general maintenance and upkeep of city buildings, grounds, and equipment are included here.

**Capital Equipment and Improvements**

A match of \$45,000 has been allocated for the City Hall generator. Also \$30,000 for the replacement of city hall windows has been allocated.

**MAEDCO Payments**

Annual association dues to MAEDCO remain at \$60,000. This year, an additional \$37,500 will be allocated to MAEDCO.

**Thorpe Park**

The City plans to allocate \$60,000 for concrete work at the Thorpe Pocket Park, a project transitioned from the Community Improvement Fund, which is being closed out. This was a budgeted expense carried over from FY 24-25.

**Community Sponsorships**

The City has committed \$25,000 to the Quality of Life initiative to help promote living in Macomb.

**Pierce St Storage**

The allocated \$14,700 has been allocated for replacement lighting project with Ameren.

BUDGET 25-26  
GENERAL EXPENDITURES

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-100-52000.000	SALARIES	4,993	1,000	5,041	
100-100-52000.200	PART-TIME SALARIES	103,709	115,500	111,000	128,000
100-100-52020.000	IMRF	1,677	1,300	2,166	2,900
100-100-52040.000	FICA CITY SHARE	8,676	8,000	9,100	9,800
100-100-52100.000	EMPLOYEE INSURANCE	8,976	2,515	1,600	1,430
100-100-52200.000	EMPLOYER PENSION CONTR	25,373	25,373	25,373	25,373
100-100-52200.001	PPRT DISTRIBUTION	118,175	92,204	66,429	42,901
100-100-52500.000	TRAVEL/TRAINING/CONT ED	138	100		3,000
100-100-52550.000	ASSOC DUES/MEMBERSHIPS	11,670	15,000	20,783	15,000
100-100-52610.000	ANIMAL CONTROL	90,430	75,000	75,000	75,000
100-100-52830.000	POLICE/FIRE COMMISSION	41,613			
100-100-52860.000	RESIDENTIAL FACADE	155,171			
100-100-52870.000	UNION NEGOTIATIONS		5,000		5,000
100-100-53100.000	OFFICE SUPPLIES	1,110	1,000	1,100	1,000
100-100-53130.000	OFFICE EQUIP/FURN(NONCAP)		1,000	861	1,000
100-100-53140.000	ADVERTISING/MARKETING	620	700	700	1,000
100-100-53160.000	POSTAGE	332	400	793	800
100-100-53200.000	TELEPHONE	1,890	2,000	7,500	3,000
100-100-53250.000	TELEVISION SERVICES	9,600	13,000	14,307	13,000
100-100-53300.000	UTILITIES	31,110	27,000	30,000	30,900
100-100-53350.000	CIVIL DEFENSE BUDGET	15,384	15,000	15,000	15,000
100-100-53400.000	COMPUTER SUPPORT/MAINT		141,000		141,000
100-100-53500.000	PROFESSIONAL FEES	55,967	50,000	80,000	85,000
100-100-54050.000	COMMUNITY SPONSORSHIPS	20,650	17,500	20,384	43,000
100-100-54700.000	MAEDCO PAYMENTS	50,000	87,500	87,500	97,500
100-100-54760.000	PIERCE ST STORAGE BLDG	3,207	10,000	1,000	19,700
100-100-54770.000	LOCAL NON-PROFIT GRANT	4,200			
100-100-55020.000	CAPITAL IMPROVEMENTS	450,905	140,000	90,000	75,000
100-100-55050.000	EQUIP LOAN/LEASE PAYMENTS	7,566	8,000	5,200	8,000
100-100-55200.000	SWIMMING POOL EXPENSES	22,917	40,000	20,000	25,000
100-100-55202.000	SWIMMING POOL REPAIR/MTC	11,657	20,000	15,000	27,500
100-100-55204.000	SPRING LK MGMT. CONTRACT	109,167	115,000	115,000	115,000
100-100-55205.000	SPRINGLAKE UTILITIES/MAINTENANCE	6,246	7,500	2,000	2,000
100-100-55208.000	UTILITIES CAMP CHICAGAMI	116			
100-100-55300.200	BLDG LEASE/RENT PAYMENTS	1,500		1,127	1,500
100-100-55351.000	SM. BUS. COMPETITION EXP.	26,231			
100-100-56200.000	GENERAL OPERATING EXP	20,980	30,000	33,665	30,000
100-100-57000.000	BLD/GRND/FIXED EQU.MAINT	41,422	45,000	45,000	35,000
100-100-57120.000	DEPOT EXPENSES	25,831	25,000	15,000	15,000

BUDGET 25-26  
GENERAL EXPENDITURES

100-100-57122.000	CENSUS EXPENSES	361,319		600	
100-100-57123.000	THORPE POCKET PARK				60,000
100-100-57600.000	PIPER POCKET PARK				2,000
100-100-58300.000	TRANSFER OUT	163,979		25,000	126,000
100-100-58300.100	INTRA FUND TRANSFER OUT	1,782,379	1,715,069	1,635,162	1,825,400
100-100-58800.000	TOWNSHIP TAX REIMB.	526	5,000	15,500	30,000
TOTAL APPROPRIATIONS		3,797,412	2,857,661	2,593,891	3,137,704

BUDGET 25-26

CITY ADMIN

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED T ACTIVITY	2025-26 REQUEST BUDGET
APPROPRIATIONS					
100-105-52000.000	SALARIES	164,377	203,658	172,200	157,300
100-105-52020.000	IMRF	6,921	10,405	9,445	7,712
100-105-52040.000	FICA CITY SHARE	12,556	15,600	12,500	12,100
100-105-52100.000	EMPLOYEE INSURANCE	474	600	600	455
100-105-52175.000	DEFERRED COMP	1,291	2,000	1,263	1,320
100-105-52500.000	TRAVEL/TRAINING/CONT ED	10,484	8,000	13,000	8,000
100-105-52550.000	ASSOC DUES/MEMBERSHIPS	450	550	1,043	550
100-105-53100.000	OFFICE SUPPLIES	841	700	1,112	700
100-105-53130.000	OFFICE EQUIP/FURN(NONCAP)	1,374	5,000	493	500
100-105-53140.000	ADVERTISING/MARKETING	70	70		100
100-105-53150.000	PUBLICATIONS/PRINTING	130	150	570	200
100-105-53160.000	POSTAGE	62	100	30	100
100-105-53200.000	TELEPHONE	1,072	1,200	1,243	1,200
100-105-53400.000	COMPUTER SUPPORT/MAINT	440	500	228	500
100-105-56200.000	GENERAL OPERATING EXP	291	300	328	300
100-105-58301.000	TRANSFER TO HEALTH INSURANCE	33,266	46,800	46,800	30,143
TOTAL APPROPRIATIONS		234,099	295,633	260,855	221,180

The City Administrator is responsible for overseeing all personnel matters, managing financial affairs, and ensuring the smooth operation of all City departments. They are tasked with planning, developing, and supervising programs, services, and activities to ensure the efficient and effective delivery of services to residents. The City Administrator also addresses complaints related to City programs and services, assists in preparing agendas for committee and council meetings, and plays a key role in promoting, enforcing, and repealing City ordinances, rules, and regulations as needed.

An Administrative Assistant, shared by both the City Administrator and the Mayor, supports these functions. This budget includes funding for half of the wages, benefits, and office expenses for this position.



BUDGET 25-26

ALDERMAN

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED T ACTIVITY	2025-26 REQUEST BUDGET
APPROPRIATIONS					
100-110-52000.000	SALARIES	18,194	20,140	17,400	17,250
100-110-52020.000	IMRF	351	610	421	255
100-110-52040.000	FICA CITY SHARE	1,453	855	1,350	950
100-110-52100.000	EMPLOYEE INSURANCE	681	1,000	640	800
100-110-52500.000	TRAVEL/TRAINING/CONT ED	9,203	10,000	5,500	10,000
100-110-53200.000	TELEPHONE	1,800	3,200	2,519	1,680
100-110-56200.000	GENERAL OPERATING EXP	453	500	500	500
TOTAL APPROPRIATIONS		32,135	36,305	28,330	31,435

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 alderman and two alderman-at-large.

BUDGET 25-26  
FINANCE & HR

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-115-52000.000	SALARIES	353,726	375,500	365,940	375,900
100-115-52000.100	OVERTIME	1,867	2,000		
100-115-52020.000	IMRF	15,070	20,566	20,171	18,300
100-115-52040.000	FICA CITY SHARE	25,899	28,600	25,595	28,800
100-115-52100.000	EMPLOYEE INSURANCE	1,489	1,500	645	1,850
100-115-52175.000	DEFERRED COMP	2,179	2,200	2,151	2,300
100-115-52500.000	TRAVEL/TRAINING/CONT ED	11,282	10,000	10,000	10,000
100-115-52550.000	ASSOC DUES/MEMBERSHIPS	454	500	500	441
100-115-53100.000	OFFICE SUPPLIES	3,659	5,000	5,000	4,500
100-115-53130.000	OFFICE EQUIP/FURN(NONCAP)	1,251	2,500	2,500	2,000
100-115-53150.000	PUBLICATIONS/PRINTING	3,275	5,000	6,000	5,200
100-115-53160.000	POSTAGE	31,328	40,000	34,050	36,500
100-115-53200.000	TELEPHONE	1,769	2,000	2,650	2,800
100-115-53400.000	COMPUTER SUPPORT/MAINT	3,568	500	560	700
100-115-53500.000	PROFESSIONAL FEES	92,303	65,000	65,000	99,300
100-115-56200.000	GENERAL OPERATING EXP	153	300	300	300
100-115-58301.000	TRANSFER TO HEALTH INSURANCE	137,395	150,677	140,490	135,375
TOTAL APPROPRIATIONS		686,667	711,843	681,552	724,266

The Finance and Human Resources Department is responsible for overseeing a wide range of functions, including utility billing, accounts receivable and payable, risk management, investments, loans, employee benefit plan administration, payroll processing, deferred compensation management, pension payroll, and maintaining personnel records. This year's budget includes a staffing ratio change of 2 Account Specialists and 2 Financial Specialists. Additionally, there has been an increase in professional fees due to the contracting of new auditors and the requirement for an actuarial analysis of OPEB benefits. Professional fees cover expenses related to auditing services and the implementation of GASB standards.

BUDGET 25-26  
CEMETERY & GROUNDS SUMMARY

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

The Cemetery is staffed by two full-time employees, one part-time employee, and utilizes 3,500 hours of part-time assistance throughout the year.

Capital Improvements include \$75,000 allocated for the installation of an ADA solution.

Office Equipment includes the purchase of a fire proof safe.

Capital Equipment includes the purchase of a Zero Turn 60" mower.

The Cemetery Department is responsible for maintaining all landscaping in City parks.

Park improvements include \$750 for fountain paint.

BUDGET 25-26  
CEMETERY & GROUNDS

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-120-52000.000	SALARIES	109,643	117,700	115,345	118,100
100-120-52000.100	OVERTIME	6,533	7,000	7,000	7,000
100-120-52000.200	PART-TIME SALARIES	63,894	81,500	70,000	87,000
100-120-52020.000	IMRF	5,639	8,600	8,419	7,300
100-120-52040.000	FICA CITY SHARE	14,494	16,600	15,705	17,750
100-120-52100.000	EMPLOYEE INSURANCE	1,194	1,300	894	1,000
100-120-52175.000	DEFERRED COMP	683	700	686	720
100-120-52430.000	SAFETY EQUIPMENT/UNIFORM	5,364	3,000	3,000	3,000
100-120-52500.000	TRAVEL/TRAINING/CONT ED	150	1,250	1,130	1,250
100-120-52525.000	DRUG AND ALCOHOL TESTS	276	170	170	255
100-120-52550.000	ASSOC DUES/MEMBERSHIPS	40	100	155	200
100-120-53100.000	OFFICE SUPPLIES	833	500	500	500
100-120-53130.000	OFFICE EQUIP/FURN(NONCAP)	722	750	750	1,500
100-120-53140.000	ADVERTISING/MARKETING		200	160	200
100-120-53150.000	PUBLICATIONS/PRINTING	115	200		200
100-120-53200.000	TELEPHONE	4,282	3,100	2,663	2,800
100-120-53300.000	UTILITIES	4,037	4,800	3,208	3,000
100-120-53400.000	COMPUTER SUPPORT/MAINT		200		200
100-120-53500.000	PROFESSIONAL FEES	250	45,000	39,920	
100-120-55000.000	CAPITAL EQUIPMENT	45,098	46,000		9,000
100-120-55020.000	CAPITAL IMPROVEMENTS	8,470	3,500	3,500	75,000
100-120-55610.000	PARK IMPROVEMENTS	6,587	42,500	35,200	750
100-120-55620.000	PARK MISC.	6,388	6,000	3,547	6,000
100-120-55630.000	PARK ELECTRICAL	5,908	10,000	7,583	10,000
100-120-56000.000	MAINT OF LICENSED VEHICLE	4,609	5,500	3,500	4,000
100-120-56021.000	GAS/FUEL	8,780	10,000	9,000	10,000
100-120-56025.000	MAINT OF MOVABLE EQUIP	13,355	5,500	5,500	6,000
100-120-56050.000	HAND TOOLS - SMALL EQUIP	4,118	4,500	4,500	4,500
100-120-56200.000	GENERAL OPERATING EXP	2,274	2,500	2,500	2,500
100-120-57000.000	BLD/GRND/FIXED EQU.MAINT	10,466	13,000	13,000	13,000
100-120-58301.000	TRANSFER TO HEALTH INSURANCE	24,692	25,600	23,841	20,453
TOTAL APPROPRIATIONS		358,894	467,270	381,376	413,178

BUDGET 25-26

CLERK

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-125-52000.000	SALARIES	81,450	89,000	83,222	95,122
100-125-52000.100	OVERTIME		2,000		1,000
100-125-52020.000	IMRF	1,546	4,867	2,179	4,700
100-125-52040.000	FICA CITY SHARE	6,096	6,800	5,915	7,300
100-125-52100.000	EMPLOYEE INSURANCE	337	500	223	610
100-125-52175.000	DEFERRED COMP	469	465	456	490
100-125-52500.000	TRAVEL/TRAINING/CONT ED	2,460	3,000	3,000	3,500
100-125-52550.000	ASSOC DUES/MEMBERSHIPS	270	500	500	500
100-125-53100.000	OFFICE SUPPLIES	1,122	800	1,382	1,500
100-125-53130.000	OFFICE EQUIP/FURN(NONCAP)	1,635	1,500	908	500
100-125-53140.000	ADVERTISING/MARKETING				150
100-125-53150.000	PUBLICATIONS/PRINTING	7,378	8,000	1,200	3,000
100-125-53160.000	POSTAGE	581	600	571	650
100-125-53200.000	TELEPHONE	1,171	1,200	2,015	2,000
100-125-53400.000	COMPUTER SUPPORT/MAINT	361	14,000	16,371	14,440
100-125-53500.000	PROFESSIONAL FEES	8,598	10,000	8,000	9,000
100-125-56200.000	GENERAL OPERATING EXP	156	100	45	100
100-125-58301.000	TRANSFER TO HEALTH INSURANCE	37,299	40,358	40,358	35,256
TOTAL APPROPRIATIONS		150,929	183,690	166,345	179,818

The City Clerk’s primary statutory duties focus on the care and custody of City records. The Clerk is responsible for recording the minutes of City Council and Committee of the Whole meetings, preparing agendas, and maintaining ordinances, resolutions, agreements, as well as recording birth and death certificates. Additionally, the Clerk's office manages the scheduling of the Community Room at City Hall. The City Clerk also serves as the Freedom of Information Act (FOIA) Officer. The Clerk’s office is staffed by the City Clerk and one full-time Deputy Clerk.

**Computer Support/Maintenance**

A budget of \$14,000 has been allocated for the use of Municode and CivicPlus software to assist the Clerk’s office with tasks such as managing agendas, meeting minutes, and other related functions.

The Macomb Fire Department is responsible for fire suppression, emergency medical services, hazmat, and technical rescue operations within the city, along with providing mutual aid throughout the county. The department also manages fire prevention and fire code enforcement. The Fire Department is staffed by 20 full-time, uniformed personnel and one part-time administrative assistant.

**Salaries**

The salary budget includes a cost of living increase and a change in staffing, which adds an Assistant Chief position and adjusts the Administrative Assistant to part-time status.

This budget aims to ensure the continued efficient operation of the Fire Department while meeting operational needs.

**Fire Prevention and Education**

This allocation supports the purchase of fire prevention supplies such as hats, badges, coloring books, and educational materials used in fire prevention talks.

**Computer Support/Maintenance**

This budget covers the annual cost of Record Management Software, which helps develop Pre-Plans, conduct inspections, track hydrant maintenance, maintain asset inventory, record fire reports, and monitor annual training.

**Professional Fees**

This fund covers the mandatory Hazardous Material Response Annual Physicals for personnel.

**Region 9 Tech Rescue Team**

This allocation supports the maintenance of equipment used by the Technical Rescue Team.

**Hazardous Materials Response**

This fund ensures the maintenance of the Hazardous Materials Response Team inventory.

**Maintenance of Licensed Vehicles**

This item covers the upkeep of the department's vehicle fleet, including 3 Engines, 1 Ladder, 1 Tanker, and 4 Support vehicles. It includes annual pump and ladder certifications, general vehicle maintenance, and the addition of new tires for the L-1/E01 vehicle at a cost of \$8,000 this year.

**Maintenance of Moveable Equipment**

This budget ensures maintenance of all equipment carried on apparatus, including the required 5-year hydro tests for breathing air bottles.

**General Operating Expenses**

This fund covers the procurement of EMS gloves, oxygen, and other medical supplies.

**Capital Improvement Projects**

\$12,000 has been allocated for the replacement of exterior lights at the fire station.

**Building/Ground/Fixed Equipment Maintenance**

This fund covers fire alarm monitoring, janitorial supplies, HVAC service contracts, pest control treatments, and maintenance for electrical, plumbing, and overhead doors.

**Safety Equipment/Uniforms**

The safety allowance has been moved from the Fire Protection Tax Fund to the operating fund (100-130), aligning it with police operations and optimizing the Fire Protection Fund for needed capital equipment purchases.

BUDGET 25-26

FIRE

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2025-26
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET
APPROPRIATIONS					
100-130-52000.000	SALARIES	1,406,524	1,507,200	1,390,783	1,550,182
100-130-52000.100	OVERTIME	171,901	180,000	287,507	180,000
100-130-52000.200	PART-TIME SALARIES				28,079
100-130-52020.000	IMRF	2,055	2,828	2,612	1,400
100-130-52040.000	FICA CITY SHARE	23,468	22,000	23,888	25,000
100-130-52100.000	EMPLOYEE INSURANCE	5,218	5,500	2,450	6,610
100-130-52175.000	DEFERRED COMP	12,874	11,500	12,618	15,000
100-130-52430.000	SAFETY EQUIPMENT/UNIFORM				20,000
100-130-52500.000	TRAVEL/TRAINING/CONT ED	38,855	30,000	45,000	30,000
100-130-52520.000	FIRE PREVENTION EDUCATION	2,442	2,500	2,500	2,500
100-130-52550.000	ASSOC DUES/MEMBERSHIPS	1,411	1,800	1,862	1,500
100-130-53100.000	OFFICE SUPPLIES	604	600	240	600
100-130-53130.000	OFFICE EQUIP/FURN(NONCAP)	681	1,000	1,000	1,000
100-130-53150.000	PUBLICATIONS/PRINTING	750	900	300	350
100-130-53160.000	POSTAGE	57	150	100	150
100-130-53200.000	TELEPHONE	5,470	6,810	7,419	7,250
100-130-53300.000	UTILITIES	19,468	17,500	17,500	14,700
100-130-53400.000	COMPUTER SUPPORT/MAINT	16,249	17,000	14,640	15,400
100-130-53500.000	PROFESSIONAL FEES	2,712	3,560	3,360	3,360
100-130-55000.000	CAPITAL EQUIPMENT	7,200			
100-130-55020.000	CAPITAL IMPROVEMENTS	351,056	110,000	441,691	15,000
100-130-55050.000	EQUIP LOAN/LEASE PAYMENTS	1,293	1,300	1,325	1,500
100-130-56000.000	MAINT OF LICENSED VEHICLE	35,161	25,500	35,400	34,400
100-130-56010.000	MAINT RADIO/VEHIC EQUIP	576	2,500	12,680	2,500
100-130-56021.000	GAS/FUEL	13,246	17,400	12,166	15,000
100-130-56025.000	MAINT OF MOVABLE EQUIP	10,741	6,500	10,145	7,460
100-130-56050.000	HAND TOOLS - SMALL EQUIP	319	600	600	600
100-130-56060.000	FLAGS	564	700	700	700
100-130-56200.000	GENERAL OPERATING EXP	14,418	3,500	3,500	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	1,787	5,000	4,982	3,200
100-130-56240.000	TURNOUT GEAR	10,457	12,660	23,138	15,400
100-130-57000.000	BLD/GRND/FIXED EQU.MAINT	6,139	17,500	20,875	8,000
100-130-57000.100	BLDG/GROUND-TRAINING SITE	7	1,000	500	1,000
100-130-57050.000	BLDG/GRNDS STATION #2	15,489	5,500	5,500	5,500
100-130-58301.000	TRANSFER TO HEALTH INSURANCE	426,197	448,500	473,540	407,198
TOTAL APPROPRIATIONS		2,606,389	2,470,008	2,861,521	2,425,039

BUDGET 25-26

ATTORNEY

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2025-26
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET
APPROPRIATIONS					
100-135-52000.000	SALARIES	183,074	188,160	186,746	192,500
100-135-52000.100	OVERTIME		100		
100-135-52000.200	PART-TIME SALARIES			2,659	
100-135-52020.000	IMRF	7,680	10,500	10,275	9,400
100-135-52040.000	FICA CITY SHARE	14,385	15,000	14,244	14,700
100-135-52100.000	EMPLOYEE INSURANCE	500	500	240	610
100-135-52175.000	DEFERRED COMP	1,319	1,300	1,335	1,400
100-135-52500.000	TRAVEL/TRAINING/CONT ED	2,707	3,000	4,000	3,500
100-135-52550.000	ASSOC DUES/MEMBERSHIPS	835	1,200	1,200	1,200
100-135-53100.000	OFFICE SUPPLIES	473	750	1,000	750
100-135-53130.000	OFFICE EQUIP/FURN(NONCAP)	3,911	1,500	750	500
100-135-53150.000	PUBLICATIONS/PRINTING	543	400	540	768
100-135-53160.000	POSTAGE	1,556	1,600	1,600	1,750
100-135-53200.000	TELEPHONE	1,164	1,600	1,600	2,000
100-135-53400.000	COMPUTER SUPPORT/MAINT	2,108	2,500	3,000	8,600
100-135-53500.000	PROFESSIONAL FEES	828	18,850	16,000	7,400
100-135-58301.000	TRANSFER TO HEALTH INSURANCE	37,489	40,358	37,634	35,256
TOTAL APPROPRIATIONS		258,572	287,318	282,823	280,334

The City Attorney serves as the legal advisor to the Mayor, City Council, City Committees and Commissions, and department heads for the City of Macomb. The City Attorney provides guidance on municipal government operations, ensures compliance with the Open Meetings Act, assists with responses to Freedom of Information Act requests, and reviews and prepares resolutions, ordinances, and contracts. Additionally, the office is responsible for prosecuting City ordinance violations, defending the City in lawsuits, processing and collecting parking tickets, and preparing and collecting liens for debts owed to the City.

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



BUDGET 25-26

MAYOR

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-140-52000.000	SALARIES	82,802	73,900	71,317	74,055
100-140-52000.100	OVERTIME		100		
100-140-52020.000	IMRF	3,436	4,100	3,908	3,600
100-140-52040.000	FICA CITY SHARE	6,596	5,700	5,365	5,700
100-140-52100.000	EMPLOYEE INSURANCE	344	400	229	550
100-140-52500.000	TRAVEL/TRAINING/CONT ED	18,991	14,500	20,812	18,000
100-140-52550.000	ASSOC DUES/MEMBERSHIPS		200	404	250
100-140-53100.000	OFFICE SUPPLIES	604	800	800	600
100-140-53130.000	OFFICE EQUIP/FURN(NONCAP)	63	300	346	300
100-140-53140.000	ADVERTISING/MARKETING	220	300		300
100-140-53150.000	PUBLICATIONS/PRINTING	1,075	1,400	234	500
100-140-53160.000	POSTAGE	431	400	140	400
100-140-53200.000	TELEPHONE	1,072	1,200	1,825	1,920
100-140-53400.000	COMPUTER SUPPORT/MAINT		200	174	250
100-140-53500.000	PROFESSIONAL FEES		200		200
100-140-56200.000	GENERAL OPERATING EXP	1,879	2,000	1,500	1,000
100-140-58301.000	TRANSFER TO HEALTH INSURANCE	8,027	6,400	7,951	30,143
TOTAL APPROPRIATIONS		125,540	112,100	115,005	137,768

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, including networking with legislative contacts and collaborating with other Mayors on the Illinois Municipal League Board. Additionally, the Mayor plays a key role in driving economic development and strengthening the City’s relationship with Western Illinois University.

An Administrative Assistant is shared by both the Mayor and the City Administrator. This budget reflects half of the costs associated with wages, benefits, and office expenses for this position.

BUDGET 25-26  
POLICE SUMMARY

The Macomb Police Department's budget supports 25 full-time uniformed officers, one clerk, one Community Service Officers, one social services coordinator and one part-time evidence technician. The department remains committed to delivering essential law enforcement services with a strong emphasis on community engagement and public safety.

**Safety Equipment/Uniform Expense**

This allocation covers annual clothing and cleaning allowances for uniformed personnel, now also including one civilian clerk. This year, it also includes the purchase of new tasers for all sworn officers (\$22,000).

**Training/Continuing Education**

Funds are designated to meet annual training requirements, such as basic academy, role-specific training, and ongoing education for all personnel. Includes \$8,000 for training for staff and command class at Northern.

**Computer Software/Support/Maintenance**

This budget item covers local server storage services (\$13,000).

**Mobile Data Computer Expenses**

Funds are allocated to cover access fees for the Illinois Department of Central Management Services' in-car computer system (IWIN).

**Professional Fees**

This line item accounts for the shared costs of auto license plate readers between three agencies (\$28,000).

**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 Social Services Coordinator utilizes this fund to organize community events such as National Night Out, other gatherings, and specialized training sessions (\$3,500).

**K-9 Unit**

Basic operational expenses for the K-9 unit are included under this budget item.

**Tow Expense**

This budget tracks expenses related to the mandatory tow program, which was implemented during FY 11-12.

**Capital Improvement**

Funds are allocated for updating the female locker room due to the increase in female officers (\$14,000), as well as for the replacement of windows (\$30,000).

BUDGET 25-26

POLICE

GL NUMBER	DESCRIPTION	2023-24	2024-25	2024-25	2025-26
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET
APPROPRIATIONS					
100-145-52000.000	SALARIES	1,911,121	2,062,600	1,783,671	2,150,000
100-145-52000.100	OVERTIME	303,439	300,000	295,001	300,000
100-145-52000.200	PART-TIME SALARIES	12,032	19,843	14,004	15,800
100-145-52020.000	IMRF	6,642	9,000	9,062	8,500
100-145-52040.000	FICA CITY SHARE	40,325	38,500	37,432	43,200
100-145-52100.000	EMPLOYEE INSURANCE	7,509	7,500	3,722	8,700
100-145-52175.000	DEFERRED COMP	9,196	11,500	6,871	6,600
100-145-52430.000	SAFETY EQUIPMENT/UNIFORM	64,881	62,000	78,195	84,000
100-145-52500.000	TRAVEL/TRAINING/CONT ED	63,593	70,000	71,595	78,000
100-145-52510.000	RECRUITING	965	1,500	2,452	1,500
100-145-52550.000	ASSOC DUES/MEMBERSHIPS	3,676	3,500	3,700	3,700
100-145-53100.000	OFFICE SUPPLIES	5,024	3,500	1,008	2,750
100-145-53130.000	OFFICE EQUIP/FURN(NONCAP)	3,646	2,000	200	2,000
100-145-53140.000	ADVERTISING/MARKETING	547	1,500	90	500
100-145-53150.000	PUBLICATIONS/PRINTING	7,299	4,000	4,172	3,500
100-145-53160.000	POSTAGE	794	1,000	1,111	1,000
100-145-53200.000	TELEPHONE	20,648	21,684	33,934	16,000
100-145-53300.000	UTILITIES	14,417	16,500	20,000	20,600
100-145-53400.000	COMPUTER SUPPORT/MAINT	4,609	8,000	10,997	21,000
100-145-53430.000	MOBILE DATA COMPUTER EXP	5,888	7,500	5,700	6,000
100-145-53500.000	PROFESSIONAL FEES	6,197	4,000	1,000	31,000
100-145-54050.100	COMMUNITY PROJECTS/INITIATIVES	1,683	3,500	1,150	3,500
100-145-54050.200	MPD EXPLORERS	1,173	1,500		1,500
100-145-55020.000	CAPITAL IMPROVEMENTS	11,346	140,000	90,000	44,000
100-145-55050.000	EQUIP LOAN/LEASE PAYMENTS	4,598	5,000	4,500	4,500
100-145-55300.700	911 COMMUNICATIONS CENTER	260,530	264,000	264,000	264,000
100-145-56000.000	MAINT OF LICENSED VEHICLE	31,794	35,000	36,729	38,000
100-145-56010.000	MAINT RADIO/VEHIC EQUIP	8,676	9,000	4,875	25,560
100-145-56021.000	GAS/FUEL	47,607	55,000	40,493	57,500
100-145-56100.100	D.A.R.E. EXPENSES	1,050	1,500	85	1,500
100-145-56200.000	GENERAL OPERATING EXP	2,400	5,000	4,205	5,000
100-145-56300.000	K-9 EXPENSES	3,283	3,000	941	2,000
100-145-56350.000	FIRING RANGE	7,423	8,500	13,961	8,500
100-145-57000.000	BLD/GRND/FIXED EQU.MAINT	10,727	10,000	13,500	10,000
100-145-57000.101	TOW EXPENSE	18,474	35,000	23,666	35,000
100-145-58301.000	TRANSFER TO HEALTH INSURANCE	535,433	579,900	607,405	533,421
TOTAL APPROPRIATIONS		3,438,645	3,811,527	3,489,427	3,838,331

BUDGET 25-26  
COMMUNITY DEVELOPMENT SUMMARY

The Office of Community Development oversees a broad range of responsibilities, including permitting, zoning administration, land use regulation, strategic and comprehensive planning, site plan and subdivision plat approvals, brownfields assessments, contractor registrations, and historic preservation. The department also manages building inspector services, the rental inspection program, and code enforcement operations. It issues permits for structural work, plumbing, electrical, HVAC, demolitions, and work within public right-of-way areas. The office provides staffing for the City Planning Commission, Board of Zoning Appeals, and Historic Preservation Commission. Additionally, it manages two TIF Districts, two business revolving loan funds, and acts as the primary contact for applications to the City of Macomb Enterprise Zone. The department is also responsible for the GIS server and software, producing maps as needed for various city departments.

Staffing within the Office includes a Community Development Director, a Building Inspector and Lead Code Enforcement Officer, a Rental Housing Inspector, three part-time Code Enforcement Officers, and a part-time graduate assistant.

**Safety Equipment/Uniform**

This allocation covers the purchase of shirts and jackets for inspectors.

**Travel/Training/Continuing Education**

Funds are designated for various staff training and grant workshops to support ongoing professional development.

**Employment Contracts**

This budget item covers the employment of a WIU graduate assistant or intern to assist with special projects.

**Engineering**

This funding is allocated for plats related to private development, subdivision inspection costs, and engineering consultations.

**Professional Fees**

This year, \$200,000 is budgeted for the comprehensive plan, and \$45,000 is allocated for land bank fees.

**Plumbing Inspections**

An allocation of \$24,000 is designated for plumbing inspections.

**Fix or Flatten Properties**

This line item was transferred from the closed-out Community Improvement Fund to assist with expenses related to fixing or flattening properties.

BUDGET 25-26  
COMMUNITY DEVELOPMENT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-150-52000.000	SALARIES	219,660	250,000	219,559	260,000
100-150-52000.100	OVERTIME		1,000		1,000
100-150-52000.200	PART-TIME SALARIES	61,816	60,000	68,961	60,000
100-150-52020.000	IMRF	9,360	13,200	12,108	15,600
100-150-52040.000	FICA CITY SHARE	20,441	23,000	20,611	24,500
100-150-52100.000	EMPLOYEE INSURANCE	1,530	1,400	1,006	2,120
100-150-52175.000	DEFERRED COMP	1,463	1,500	1,231	1,600
100-150-52430.000	SAFETY EQUIPMENT/UNIFORM	481	500	90	500
100-150-52500.000	TRAVEL/TRAINING/CONT ED	8,157	11,500	8,990	10,000
100-150-52550.000	ASSOC DUES/MEMBERSHIPS	1,549	1,800	2,140	1,800
100-150-52600.000	EMPLOYMENT CONTRACTS		4,000	3,100	4,000
100-150-52700.000	ENGINEERING		2,000		
100-150-53100.000	OFFICE SUPPLIES	1,635	2,500	895	2,000
100-150-53130.000	OFFICE EQUIP/FURN(NONCAP)	450	1,000	177	2,000
100-150-53140.000	ADVERTISING/MARKETING	1,457	2,500	79	2,600
100-150-53150.000	PUBLICATIONS/PRINTING	3,998	3,000	1,795	3,000
100-150-53160.000	POSTAGE	2,774	3,500	3,596	4,000
100-150-53200.000	TELEPHONE	3,478	5,000	4,124	5,000
100-150-53400.000	COMPUTER SUPPORT/MAINT	920	1,200	211	1,200
100-150-53450.000	GIS CENTER PAYMENT	32,900	33,000	32,900	32,900
100-150-53500.000	PROFESSIONAL FEES	4,276	5,000	2,003	250,000
100-150-54000.000	MOWING CONTRACTS	10,903	20,000	31,070	25,000
100-150-54100.000	PLUMBING INSP. CONTRACTED	19,950	23,000	21,968	24,000
100-150-55000.000	CAPITAL EQUIPMENT	24,744	60,000	61,275	
100-150-55750.000	FIX OR FLATTEN PROPERTIES				20,000
100-150-56000.000	MAINT OF LICENSED VEHICLE	3,175	3,000	4,498	3,500
100-150-56021.000	GAS/FUEL	2,630	4,500	1,995	4,000
100-150-56200.000	GENERAL OPERATING EXP	89	2,000	1,671	2,000
100-150-56205.000	EMERGENCY RELIEF FUND	5	500		
100-150-58301.000	TRANSFER TO HEALTH INSURANCE	85,878	95,585	95,510	85,315
TOTAL APPROPRIATIONS		523,719	635,185	601,563	847,635

BUDGET 25-26

TREASURER

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-155-52000.000	SALARIES	9,155	7,500	7,387	7,500
100-155-52020.000	IMRF	19	411		
100-155-52040.000	FICA CITY SHARE	731	574	565	600
100-155-52100.000	EMPLOYEE INSURANCE	611	190	107	300
100-155-52500.000	TRAVEL/TRAINING/CONT ED	1,586	3,000	2,818	3,000
100-155-52550.000	ASSOC DUES/MEMBERSHIPS	90	250		250
100-155-53100.000	OFFICE SUPPLIES			57	100
100-155-53130.000	OFFICE EQUIP/FURN(NONCAP)	26	50	19	100
100-155-53200.000	TELEPHONE	277	260	360	378
TOTAL APPROPRIATIONS		12,495	12,235	11,313	12,228

The City Treasurer is responsible for carrying out duties specified by statute or ordinance and acts as the town collector. They oversee all funds received and disbursed by the City. In addition, the Treasurer plays a key role in shaping ordinances, policies, and procedures concerning financial matters, including deposits, financial records and reports, audit findings, and matters related to bonds and taxation.

BUDGET 25-26  
FIRE & POLICE COMMISSION

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-160-52500.000	TRAVEL/TRAINING/CONT ED		5,000	3,000	5,000
100-160-52550.000	ASSOC DUES/MEMBERSHIPS		1,000	400	1,000
100-160-53160.000	POSTAGE		100		500
100-160-53500.000	PROFESSIONAL FEES	5,322	36,300	50,000	46,200
100-160-56200.000	GENERAL OPERATING EXP		5,000	150	3,000
TOTAL APPROPRIATIONS		5,322	47,400	53,550	55,700

The Fire and Police Commission is made up of community members who support the hiring process for new fire and police personnel. Recently established, it is required by statute to maintain an official budget for the commission.

BUDGET 25-26  
GRANTS COORD

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS					
100-165-52000.000	SALARIES				60,000
100-165-52020.000	IMRF				2,900
100-165-52040.000	FICA CITY SHARE				4,600
100-165-52100.000	EMPLOYEE INSURANCE				855
100-165-52500.000	TRAVEL/TRAINING/CONT ED				4,000
100-165-52550.000	ASSOC DUES/MEMBERSHIPS				400
100-165-53100.000	OFFICE SUPPLIES				500
100-165-53130.000	OFFICE EQUIP/FURN(NONCAP)				800
100-165-53160.000	POSTAGE				100
100-165-53200.000	TELEPHONE				100
100-165-53400.000	COMPUTER SUPPORT/MAINT				100
100-165-53500.000	PROFESSIONAL FEES				250
100-165-56200.000	GENERAL OPERATING EXP				500
100-165-58301.000	TRANSFER TO HEALTH INSURANCE				10,227
TOTAL APPROPRIATIONS					85,332

The Grant Coordinator position was introduced in the 2024-2025 budget year. The Grant Coordinator is responsible for overseeing grant applications, tracking, and assisting with compliance across all city departments.



BUDGET 25-26  
SALES TAX SCHEDULE

	FY 25-26 2025 Const	FY 26-27 2026 Const	FY 27-28 2027 Const	FY 28-29 2027 Const	FY 29-30 2027 Const
<b>Sales Tax Fund (110 Fund)</b>					
Previous Year Ending Balance	\$ 1,830,789.00	\$ 895,289.00	\$ 570,989.00	\$ 237,689.00	\$ 487,189.00
Sales Tax Fund Revenue (Estimated)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Reimbursements/Transfers In*	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 3,830,789</b>	<b>\$ 2,895,289</b>	<b>\$ 2,570,989</b>	<b>\$ 2,237,689</b>	<b>\$ 2,487,189</b>
Transfer to Wastewater	\$ 585,000				
Transfer to Storm Sewer Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Interest Expense	\$ 100,000	\$ 44,800	\$ 22,800		
Engineering	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Professional Fees (Trust Fees)	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Sidewalk Replacement	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Concrete	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Striping/Paint	\$ 35,000.00	\$ 37,000.00	\$ 40,000.00	\$ 42,000.00	\$ 45,000.00
Asphalt	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Emulsion Oil	\$ 40,000.00	\$ 42,000.00	\$ 45,000.00	\$ 48,000.00	\$ 51,000.00
Sand/Rock	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Pipe/Culvert/Grates/Inlets	\$ 35,000.00	\$ 40,000.00	\$ 45,000.00	\$ 50,000.00	\$ 55,000.00
Seal Coat & Crack Seal	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Transfer to Bond Payment	\$ 530,000	\$ 550,000	\$ 570,000		
Special Projects (see below for projects)	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
<b>Expenditures Total</b>	<b>\$ 2,935,500</b>	<b>\$ 2,324,300</b>	<b>\$ 2,333,300</b>	<b>\$ 1,750,500</b>	<b>\$ 1,761,500</b>
<b>Estimated Ending Balance</b>	<b>\$ 895,289</b>	<b>\$ 570,989</b>	<b>\$ 237,689</b>	<b>\$ 487,189</b>	<b>\$ 725,689</b>

	FY 25-26 2025 Const	FY 26-27 2026 Const	FY 27-28 2027 Const	FY 28-29 2027 Const	FY 29-30 2027 Const
<b>Transfers for Special Projects (729 Fund)</b>					
Burlington Road Bridge Design			-		
Western Ave Concrete	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Roadway Improvements Projects	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
<b>Total Special Project Fund</b>	<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>

**NOTES**

2025 Roadway Improvements allotment for critical roadway improvements.

<b>JOHNSON ST. PROJECT (729 Fund)</b>	<b>FY 25-26 2025 Const</b>
Engineering Services	\$ 25,000
Water Main Replacement- S. Johnson	-
S. Johnson St. Project	\$ 400,000
<b>Expenditures</b>	<b>\$ 425,000</b>

<b>ADAMS ST. PROJECT (729 Fund)</b>	<b>FY 25-26 2025 Const</b>
Engineering Services	\$ 10,000
Adams St. Project	\$ 25,000
<b>Expenditures</b>	<b>\$ 35,000</b>

Note: No transfer of funds required to finish the Johnson Street and Adams Street projects.

	FY 26-27 2026 Const	FY 27-28 2027 Const	FY 28-29 2028 Const	FY 29-30 2029 Const
<b>STU FUNDS</b>				
Previous Year Ending Balance	\$ (94,166)	\$ 193,256	\$ 480,678	\$ 768,100
STU Accumulation	\$ 287,422	\$ 287,422	\$ 287,422	\$ 287,422
<b>Fund Total</b>	<b>\$ 193,256</b>	<b>\$ 480,678</b>	<b>\$ 768,100</b>	<b>\$ 1,055,522</b>
<b>STU USED</b>				
<b>Total STU Funding Available</b>	<b>\$ 193,256</b>	<b>\$ 480,678</b>	<b>\$ 768,100</b>	<b>\$ 1,055,522</b>

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

BUDGET 25-26  
SALES TAX INFRAS

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
110-000-41080.000	SALES TAX INFRASTRUCTURE	2,296,537	2,000,000	2,113,945	2,000,000
110-000-41100.000	INTEREST	624	400	571	
110-000-41570.000	TRANSFERS IN			300,000	
110-000-41590.000	MISCELLANEOUS RECEIPTS	22,042	500		
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,319,203</b>	<b>2,000,900</b>	<b>2,414,516</b>	<b>2,000,000</b>
<b>APPROPRIATIONS</b>					
110-100-52700.000	ENGINEERING			100,000	150,000
110-100-53500.000	PROFESSIONAL FEES	950		500	500
110-100-53600.000	INTEREST EXPENSE	100,700	81,100	81,100	100,000
110-100-55273.000	UNSPECIFIED PROJECTS	73,824	50,000		
110-100-55282.000	STREET STRIPING/PAINTING	817	35,000	25,000	35,000
110-100-55283.000	SIDEWALKS		15,000		15,000
110-100-55290.000	CRACK SEALING	55,631	70,000	55,000	70,000
110-100-55300.800	BOND PRINCIPAL PYMT	490,000	510,000	510,000	530,000
110-100-55500.100	CONCRETE	47,055	60,000	50,000	60,000
110-100-55501.000	ASPHALT	51,884	35,000	25,000	30,000
110-100-55502.000	EMULSION OIL	60,702	40,000	35,000	40,000
110-100-55503.000	SAND / ROCK	35,958	35,000	35,000	35,000
110-100-55504.000	PIPE/CULVERT/GRATES/INLET	12,817	25,000	30,000	35,000
110-100-58300.000	TRANSFER OUT	100,000	100,000	100,000	685,000
110-100-58300.100	INTRA FUND TRANSFER OUT	1,402,187	1,550,000	530,000	1,150,000
<b>TOTAL APPROPRIATIONS</b>		<b>2,432,525</b>	<b>2,606,100</b>	<b>1,576,600</b>	<b>2,935,500</b>

This fund was created to oversee infrastructure projects funded by a one percent sales tax levy. For more information on these expenditures, please refer to the attached Street Project Schedule.

Design fees (\$150,000) for the 2026 Roadway Improvements.

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

In addition, this fund makes an annual bond and interest payment of approximately \$592,700 towards the Infrastructure Bond Issue (\$7.5 million). These bonds are set to be fully paid off by 2027.

BUDGET 25-26  
DOWNTOWN REV

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
120-000-41100.000	INTEREST	121		147	
TOTAL ESTIMATED REVENUES		121		147	
APPROPRIATIONS					
120-000-58300.000	TRANSFERS OUT			300,000	
120-100-55300.000	DOWNTOWN PROJECT	14,721	317,568	8,000	
TOTAL APPROPRIATIONS		14,721	317,568	308,000	

The Downtown Revitalization Project and Fund have been closed out, with the remaining cash balance for 2024-2025 being transferred back to the Sales Tax Infrastructure Fund.

BUDGET 25-26  
OPERATIONS SUMMARY

The Operations Division generates revenue primarily from telecommunications tax and the sale of fuel and materials to other public agencies, but it relies on significant fund transfers to support its operations.

Transfers include:

\$100,000 from the Garbage Fund to offset Public Works salaries.

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

\$120,000 from the Wastewater Fund for partial salaries of the Public Works Director, secretary, and 10% of seven employees transferred from water distribution to street operations

\$700,000 from the Water Fund for the Public Works Director, secretary, and 90% of the transferred employees' salaries  
General Fund transfers cover the remaining street expenditures

This year's budget includes:

\$280,000 for a 2-ton truck

Capital Improvements include roof painting, replacement of three walk doors, and electrical wiring for the west shed.

The Operations Division budget funds the maintenance of city streets, alleys, sidewalks, storm sewers, and snow operations, with personnel also supporting Water, Wastewater, Yard Waste Center, and Cemetery operations.

BUDGET 25-26  
OPERATIONS

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
200-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	53,868	42,029	30,281	19,600
200-000-41045.000	TELECOMMUNICATIONS TAX	160,803	156,000	139,000	139,000
200-000-41100.000	INTEREST	2			
200-000-41410.000	STATE HIGHWAY MAINT	6,947	4,500	4,858	4,800
200-000-41446.000	GRANTS		3,000	3,000	15,000
200-000-41551.000	SALE OF FUEL OUTSIDE VEND	329,680	335,000	234,393	215,000
200-000-41552.000	SALE OF FUEL-INTERNAL	132,474	148,400	119,939	130,000
200-000-41570.000	TRANSFERS IN	1,310,696	1,420,000	1,420,000	1,340,000
200-000-41570.100	INTRA FUND TRANSFER IN	957,517	1,124,003	1,011,000	1,052,000
200-000-41590.000	MISCELLANEOUS RECEIPTS	11,647	10,000	13,000	11,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,963,634</b>	<b>3,242,932</b>	<b>2,975,471</b>	<b>2,926,400</b>
<b>APPROPRIATIONS</b>					
200-100-52000.000	SALARIES	947,097	972,785	983,933	1,098,208
200-100-52000.100	OVERTIME	45,605	37,000	45,000	37,000
200-100-52000.200	PART-TIME SALARIES	8,908	25,000	21,000	16,000
200-100-52020.000	IMRF CITY SHARE	41,964	31,800	56,726	53,400
200-100-52040.000	FICA CITY SHARE	76,256	73,900	75,977	85,300
200-100-52100.000	EMPLOYEE INSURANCE	4,429	3,800	2,140	5,200
200-100-52175.000	DEFERRED COMP	4,103	5,100	3,703	4,700
200-100-52430.000	SAFETY EQUIPMENT/UNIFORM	21,109	25,000	18,000	26,000
200-100-52500.000	TRAVEL/TRAINING/CONT ED	4,863	4,200	7,200	7,000
200-100-52525.000	DRUG AND ALCOHOL TESTS	1,439	1,400	2,000	1,800
200-100-52550.000	ASSOC DUES/MEMBERSHIPS	1,458	1,400	800	1,500
200-100-52700.100	ENGINEERING	958	10,000	4,000	
200-100-53100.000	OFFICE SUPPLIES	1,021	1,000	1,500	1,600
200-100-53130.000	OFFICE EQUIP/FURN(NONCAP)	925	2,000	100	
200-100-53140.000	ADVERTISING/MARKETING	260	500		500
200-100-53150.000	PUBLICATIONS/PRINTING	337	800	300	800
200-100-53160.000	POSTAGE	12	300	200	300
200-100-53200.000	TELEPHONE	6,615	6,000	7,300	7,500
200-100-53300.000	UTILITIES	12,992	10,000	12,000	15,000
200-100-53400.000	COMPUTER SUPPORT/MAINT	430	600	1,650	1,200
200-100-53500.000	PROFESSIONAL FEES	3,400	10,000	1,225	
200-100-54000.100	STREET LIGHTING ELECTRIC	12,046	18,000	2,200	
200-100-54602.000	HERBICIDE AND PESTICIDE	4,896	8,000	4,000	6,000
200-100-55000.000	CAPITAL EQUIPMENT	261,140	350,000	310,000	280,000
200-100-55020.000	CAPITAL IMPROVEMENTS	246,507	220,000	120,000	24,000
200-100-55050.000	EQUIP LOAN/LEASE PAYMENTS	5,982	3,100	2,100	8,600
200-100-55470.000	ST.LIGHTING-UPGRADS/MAINT				15,000
200-100-56000.000	MAINT OF LICENSED VEHICLE	68,349	60,000	45,000	65,000
200-100-56010.000	MAINT RADIO/VEHIC EQUIP	1,046	1,000	200	2,000

BUDGET 25-26  
OPERATIONS

200-100-56020.000	GAS/FUEL BULK PURCHASE	480,132	596,000	478,000	465,000
200-100-56021.000	GAS/FUEL	53,936	60,000	50,000	55,000
200-100-56025.000	MAINT OF MOVABLE EQUIP	23,235	55,000	31,000	55,000
200-100-56050.000	HAND TOOLS - SMALL EQUIP	10,434	8,500	4,500	8,500
200-100-56200.000	GENERAL OPERATING EXP	69,170	35,000	35,000	45,000
200-100-56201.000	GENERAL OPER UNDERGROUND	89,440	125,000	130,000	130,000
200-100-56601.000	TRAFFIC CONTROL SIGNAGE/H	5,593	11,000	5,000	
200-100-56620.000	TREE PLANTING/CARE/MAINT	28,476	75,000	120,000	42,000
200-100-56650.000	TREES GRANT		3,000		
200-100-56700.000	SNOW REMOVAL CONTRACT	16,250	17,500	5,000	20,000
200-100-57000.000	BLD/GRND/FIXED EQU.MAINT	16,217	11,000	25,000	20,000
200-100-58301.000	TRANSFER TO HEALTH INSURANCE	297,920	363,247	363,247	321,883
TOTAL APPROPRIATIONS		2,874,950	3,242,932	2,975,001	2,925,991

**DUI Fund**

This fund is generated from DUI arrests and can be used for both enforcement and prevention efforts related to driving under the influence of alcohol, drugs, or any combination thereof. It supports initiatives such as acquiring law enforcement equipment and resources to prevent alcohol-related criminal activity.

**Drug Asset Fund**

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

**Sex Offender Fund**

This fund is generated from registration fees and is used to cover the costs associated with administering the sex offender registration program.

**Federal Drug Fund**

This fund comes from asset forfeiture in federal criminal cases and supports various law enforcement operations. It covers investigations, training, education, facilities, equipment, public safety operations, service contracts, travel, per diem, awards, matching grants, and community-based organizations focused on drug and gang prevention/awareness.

**Police Warrant Fund**

This fund is generated from foreign warrant fees and is used to purchase equipment to aid in the service of arrest warrants, such as vests for the Strategic Response Team.

**Vehicle Fund**

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

**Forfeiture Fund**

This fund is generated from money seized during city ordinance arrests, such as those related to unlicensed alcohol sales. It supports education and prevention efforts, specifically aimed at reducing underage drinking.

**IL State Seizure Fund**

This fund is derived from asset forfeiture in state criminal drug cases and is remitted to the State of Illinois for review.

**IL Return Seizure Fund**

This fund consists of revenue returned from state criminal cases and is used for law enforcement activities.

**E-Citation Fund**

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

**Police Grant Fund**

This fund tracks activities related to grants pursued by the City of Macomb Police Department.

BUDGET 25-26  
SPECIAL POLICE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>Fund 205 - POLICE DUI</b>					
ESTIMATED REVENUES					
Revenue					
205-000-41100.000	INTEREST	19	20	17	
205-000-41590.000	MISCELLANEOUS RECEIPTS	11,139	7,000	6,936	
TOTAL REVENUE		11,158	7,020	6,953	
TOTAL ESTIMATED REVENUES		11,158	7,020	6,953	
APPROPRIATIONS					
Expenditure					
205-100-56200.000	GENERAL OPERATING EXP	77	10,000	1,076	
205-100-58300.000	TRANSFERS OUT		15,000		15,000
TOTAL EXPENDITURE		77	25,000	1,076	15,000
TOTAL APPROPRIATIONS		77	25,000	1,076	15,000
<b>Fund 215 - POLICE DRUG ASSET FORFEITURE</b>					
ESTIMATED REVENUES					
Revenue					
215-000-41100.000	INTEREST	42	30	33	
215-000-41590.000	MISCELLANEOUS RECEIPTS	44,572	30,000	7,891	
TOTAL REVENUE		44,614	30,030	7,924	
TOTAL ESTIMATED REVENUES		44,614	30,030	7,924	
APPROPRIATIONS					
Expenditure					
215-100-56200.000	GENERAL OPERATING EXP	21,233	10,000	22,581	
215-100-58300.000	TRANSFERS OUT	204	15,000		15,000
215-100-58300.100	INTRA FUND TRANSFER OUT		25,000	25,000	
TOTAL EXPENDITURE		21,437	50,000	47,581	15,000
TOTAL APPROPRIATIONS		21,437	50,000	47,581	15,000
<b>Fund 225 - POLICE SEX OFFEND</b>					
ESTIMATED REVENUES					
Revenue					
225-000-41100.000	INTEREST	3	2	3	
225-000-41590.000	MISCELLANEOUS RECEIPTS	1,900	1,000	1,720	
TOTAL REVENUE		1,903	1,002	1,723	
TOTAL ESTIMATED REVENUES		1,903	1,002	1,723	
APPROPRIATIONS					
Expenditure					
225-100-56200.000	GENERAL OPERATING EXP	1,136	2,000		
225-100-58300.000	TRANSFERS OUT		1,000		1,000
TOTAL EXPENDITURE		1,136	3,000		1,000
TOTAL APPROPRIATIONS		1,136	3,000		1,000
<b>Fund 230 - POLICE FEDERAL DRUG</b>					
ESTIMATED REVENUES					
Revenue					
230-000-41590.000	MISCELLANEOUS RECEIPTS	573			
TOTAL REVENUE		573			
TOTAL ESTIMATED REVENUES		573			



BUDGET 25-26  
SPECIAL POLICE

Fund 235 - POLICE WARRANTS

ESTIMATED REVENUES

Revenue

235-000-41100.000	INTEREST	4	2	3
235-000-41590.000	MISCELLANEOUS RECEIPTS	4,311	4,000	1,179
TOTAL REVENUE		4,315	4,002	1,182
TOTAL ESTIMATED REVENUES		4,315	4,002	1,182

APPROPRIATIONS

Expenditure

235-100-56200.000	GENERAL OPERATING EXP	4,281	4,300	1,671
235-100-58300.000	TRANSFERS OUT		5,000	5,000
TOTAL EXPENDITURE		4,281	9,300	1,671
TOTAL APPROPRIATIONS		4,281	9,300	1,671

Fund 245 - POLICE VEHICLE

ESTIMATED REVENUES

Revenue

245-000-41100.000	INTEREST	7	5	5
245-000-41590.000	MISCELLANEOUS RECEIPTS	197	200	51
TOTAL REVENUE		204	205	56
TOTAL ESTIMATED REVENUES		204	205	56

APPROPRIATIONS

Expenditure

245-100-56000.000	MAINT OF LICENSED VEHICLE		3,000	1,416
TOTAL EXPENDITURE			3,000	1,416
TOTAL APPROPRIATIONS			3,000	1,416

Fund 440 - POLICE FORFEITURE

ESTIMATED REVENUES

Revenue

440-000-41100.000	INTEREST	4	2	3
440-000-41590.000	MISCELLANEOUS RECEIPTS			1,529
TOTAL REVENUE		4	2	1,532
TOTAL ESTIMATED REVENUES		4	2	1,532

Fund 445 - POLICE ISP DRUG SEIZURE

ESTIMATED REVENUES

Revenue

445-000-41590.000	MISCELLANEOUS RECEIPTS		10,000	
TOTAL REVENUE			10,000	
TOTAL ESTIMATED REVENUES			10,000	

APPROPRIATIONS

Expenditure

445-100-56200.000	GENERAL OPERATING EXP	204	5,000	
445-445-58300.100	INTRA FUND TRANSFER OUT	(204)		
TOTAL EXPENDITURE			5,000	
TOTAL APPROPRIATIONS			5,000	

Fund 450 - POLICE ELECTRONIC TICKETS

ESTIMATED REVENUES

Revenue

450-000-41100.000	INTEREST	2		2
450-000-41570.100	INTRA FUND TRANSFER IN		25,000	25,000

BUDGET 25-26  
SPECIAL POLICE

450-000-41590.000	MISCELLANEOUS RECEIPTS	693		408
TOTAL REVENUE		695	25,000	25,410
TOTAL ESTIMATED REVENUES		695	25,000	25,410
APPROPRIATIONS				
Expenditure				
450-450-56200.000	GENERAL OPERATING EXP		25,000	6,000
TOTAL EXPENDITURE			25,000	6,000
TOTAL APPROPRIATIONS			25,000	6,000

Fund 455 - POLICE IL RETURN SEIZ

ESTIMATED REVENUES				
Revenue				
455-000-41100.000	INTEREST	9		7
455-000-41590.000	MISCELLANEOUS RECEIPTS	2,418		
TOTAL REVENUE		2,427		7
TOTAL ESTIMATED REVENUES		2,427		7

Fund 470 - POLICE GRANTS

ESTIMATED REVENUES				
Revenue				
470-000-41100.000	INTEREST	30		24
470-470-41446.000	GRANTS	232,860	11,000	
TOTAL REVENUE		232,890	11,000	24
TOTAL ESTIMATED REVENUES		232,890	11,000	24
APPROPRIATIONS				
Expenditure				
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	1,410		
470-470-55307.100	HEALING IL GRANT EXP	25,000		
470-470-56200.000	GENERAL OPERATING EXP	13,192	11,000	12,600
TOTAL EXPENDITURE		180,968	11,000	12,600
TOTAL APPROPRIATIONS		180,968	11,000	12,600

BUDGET 25-26

GARBAGE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
210-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	107,736	84,059	60,561	39,111
210-000-41100.000	INTEREST	167	100	155	200
210-000-41343.000	VARIOUS STICKERS SOLD	6,501	6,000	10,161	6,000
210-000-41500.000	BILL COLLECTIONS	1,158,424	1,107,000	1,084,920	1,107,000
210-000-41570.000	TRANSFERS IN	71,871			
210-000-41590.000	MISCELLANEOUS RECEIPTS	390	1,000	2,255	1,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,345,089</b>	<b>1,198,159</b>	<b>1,158,052</b>	<b>1,153,311</b>
<b>APPROPRIATIONS</b>					
210-100-52000.300	PART TIME SALARIES	16,901	17,000	23,770	24,720
210-100-52040.000	FICA CITY SHARE	1,356	2,000	1,818	1,900
210-100-52100.000	EMPLOYEE INSURANCE	153	200	226	300
210-100-54600.000	CONTRACTS GARBAGE	673,382	660,000	597,222	708,923
210-100-54610.000	RECYCLING CONTRACT	242,552	250,000	199,681	226,736
210-100-54620.000	YARD WASTE PICKUP			35,941	37,800
210-100-54650.000	CONTR TO WIRC-COL SITE	9,182	10,000	10,000	10,000
210-100-56025.000	MAINT OF MOVABLE EQUIP	18,946	25,000	19,000	28,500
210-100-56200.000	GENERAL OPERATING EXP	8,738	36,000	36,000	47,400
210-100-56630.000	VARIOUS STICKERS PURCHASE	5,298	6,000	7,627	7,000
210-100-56700.100	YARD WASTE CHANGE TO ONLY 56200 EXP 5/1	12,583	13,000	1,149	
210-100-57000.000	BLD/GRND/FIXED EQU.MAINT	263	700		1,000
210-100-58300.000	TRANSFER OUT	169,509		171,484	174,420
210-100-58300.100	INTRA FUND TRANSFER OUT		171,484		
<b>TOTAL APPROPRIATIONS</b>		<b>1,158,863</b>	<b>1,191,384</b>	<b>1,103,918</b>	<b>1,268,699</b>

Our current garbage rate is set at \$22.50.

**Salaries:** This line item includes the costs for part-time employees who are assigned to the yard waste site, working Thursday through Sunday for eight months each year.

**Transfers to Other Funds:** A total of \$74,420, representing 10% of the Finance Office budget, will be allocated to the General Corporate fund to cover billing and contract administration expenses. Additionally, \$100,000 will be transferred to the Operations fund to help offset part of the Public Works salaries associated with the yard waste site.

BUDGET 25-26  
CEMETERY MAINT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
220-000-41100.000	INTEREST	14		23	25
220-000-41575.000	CEMETERY MAINT FEES	6,325	6,000	7,773	6,000
220-000-41580.101	STONE SETTING FEE	975	500	1,100	1,000
TOTAL ESTIMATED REVENUES		7,314	6,500	8,896	7,025
APPROPRIATIONS					
220-100-55260.000	STONE REFURBISHMENT	2,000	3,000	3,000	3,000
220-100-56200.000	GENERAL OPERATING EXP		5,000		5,000
TOTAL APPROPRIATIONS		2,000	8,000	3,000	8,000

This fund was created to support general enhancements and improvements to the cemetery. \$75.00 from each grave opening fee is designated to gradually build the fund to a sustainable level. In FY 11-12, a stone setting fee of \$40.00 was introduced, which is used to finance the leveling of stones.

BUDGET 25-26  
FIRE PROTECTION

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
240-000-41000.000	PROPERTY TAX	58,677	60,000	51,892	100,000
240-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	40,619	31,692	22,833	14,746
240-000-41100.000	INTEREST	68		101	100
240-000-41360.000	RURAL FIRE FEES	16,083	15,000	16,001	15,000
240-000-41570.100	INTRA FUND TRANSFER IN	13,561		250,000	
240-000-41590.000	MISCELLANEOUS RECEIPTS	57	750,000	472,166	
TOTAL ESTIMATED REVENUES		129,065	856,692	812,993	129,846
APPROPRIATIONS					
240-130-52040.000	SAFETY ALLOWANCE TAXES	162	200	162	
240-130-52100.000	EMPLOYEE INSURANCE			20	
240-130-52430.000	SAFETY EQUIPMENT/UNIFORM	16,737	17,000	23,000	
240-130-53600.000	INTEREST EXPENSE	14,105	15,430	118,029	118,029
240-130-55000.000	CAPITAL EQUIPMENT	43,085	833,760	810,000	
TOTAL APPROPRIATIONS		74,089	866,390	951,211	118,211

The City of Macomb levies a special tax to help cover the costs of operating the Macomb Fire Department. The maximum allowable rate for this tax is 0.075%. The Fire Protection Tax Fund is projected to generate approximately \$129,846 this year from property and replacement taxes.

**Principal and Interest Payments:** A total of \$56,385 is allocated for the Fire E-One Rescue Truck purchased in November 2018, with the loan due to be paid off by 2030. Additionally, \$60,839 is allocated for the purchase of a tanker fire truck, with the loan set to be paid off by 2034.

BUDGET 25-26  
POLICE PROTECTION

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
250-000-41000.000	PROPERTY TAX	58,677	60,000	59,556	80,000
250-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	40,619	31,692	22,833	14,746
250-000-41100.000	INTEREST	27	20	74	
250-000-41506.000	VEHICLE TRADE	53,175			
250-000-41590.000	MISCELLANEOUS RECEIPTS	53		12,899	
TOTAL ESTIMATED REVENUES		152,551	91,712	95,362	94,746
APPROPRIATIONS					
250-145-55000.000	CAPITAL EQUIPMENT	83,049	50,000	50,000	90,000
250-145-56000.000	MAINT OF LICENSED VEHICLE		8,000		8,350
250-145-56010.000	MAINT RADIO/VEHIC EQUIP	23,119		4,000	8,800
250-145-58300.000	TRANSFERS OUT		14,000		14,000
TOTAL APPROPRIATIONS		106,168	72,000	54,000	121,150

The City levies a special Police Protection Property Tax, primarily used for acquiring capital equipment for the Macomb Police Department. This fund is projected to generate approximately \$94,746 this year from property and replacement taxes.

The capital equipment budget includes funds for two replacement vehicles (\$90,000), as well as radios and other vehicle equipment.

BUDGET 25-26  
GENERAL SEVERANCE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
260-000-41100.000	INTEREST	58		78	70
260-000-41570.100	INTRA FUND TRANSFER IN	85,638		56,000	
TOTAL ESTIMATED REVENUES		85,696		56,078	70
APPROPRIATIONS					
260-100-52000.000	SALARIES		43,212	45,000	
260-100-52020.000	IMRF CITY SHARE		23,686	1,073	
260-100-52040.000	FICA CITY SHARE		874	2,180	
260-100-52100.000	EMPLOYEE INSURANCE		43	16	
260-100-52175.000	Deferred Comp		48	151	
260-100-58301.000	TRANSFER TO HEALTH INSURANCE		1,566	3,600	
TOTAL APPROPRIATIONS			69,429	52,020	

This fund was established to manage cash reserves for accrued benefit time, including sick time owed to employees. These funds are paid out when an employee retires, resigns, or is terminated.

The target funding amount is \$200,000, which will be reviewed annually to ensure it remains adequate, taking into account workforce demographics and individual employee retirement plans.

BUDGET 25-26  
EASTSIDE TIF

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
304-000-41000.000	PROPERTY TAX	8,771	8,000	331,032	337,700
304-000-41100.000	INTEREST	3	2	72	
304-000-41570.100	INTRA FUND TRANSFER IN		75,000		
TOTAL ESTIMATED REVENUES		8,774	83,002	331,104	337,700
APPROPRIATIONS					
304-300-53410.000	EAST TIF/DOWNTOWN HOUSING REHAB PROGRAM				100,000
304-300-53450.100	EAST TIF/DOWNTOWN RETAIL/RESTAURANT GRNT				50,000
304-300-53500.000	PROFESSIONAL FEES			4,000	10,000
304-300-53530.103	EAST TIF/DOWNTOWN FACADE PROGRAM				50,000
304-300-55700.000	EAST SIDE/DOWNTOWN LAND ACQUISTION/DEMO			37,900	25,000
304-300-58300.100	INTRA FUND TRANSFER OUT		75,000	100,000	55,000
TOTAL APPROPRIATIONS			75,000	141,900	290,000

A new Tax Increment Financing (TIF) district was approved on October 17, 2022. As part of this initiative, the following new programs will be implemented to support the revitalization of the East TIF area:

**Housing Rehab Program**

This program will provide funding for repairs to owner-occupied homes, helping residents maintain and improve their properties.

**Retail/Restaurant Grants**

These grants will encourage businesses, particularly restaurants and retail shops, to occupy spaces within the East TIF district, promoting economic growth and enhancing the area's commercial appeal.

**Facade Program**

This program will offer financial support for businesses within the East TIF district to improve the exterior appearance of their buildings, contributing to the overall aesthetic of the area.

**Land Acquisition, Demolition, and Property Repair Program**

This initiative will provide resources for the acquisition of land, demolition of blighted properties, and repairs to existing buildings within the East TIF district, fostering new development opportunities and improving the area's infrastructure.



BUDGET 25-26

2% FIRE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
306-000-41022.000	FOREIGN FIRE TAX PMTS	38,047	38,047	41,823	41,000
306-000-41100.000	INTEREST	73	75	29	50
TOTAL ESTIMATED REVENUES		38,120	38,122	41,852	41,050
APPROPRIATIONS					
306-300-52430.000	SAFETY EQUIPMENT/UNIFORM	4,976	5,000	1,021	5,000
306-300-52550.000	ASSOC DUES/MEMBERSHIPS	311	200		
306-300-53100.000	OFFICE SUPPLIES	194	200		
306-300-53130.000	OFFICE EQUIP/FURN(NONCAP)	3,050	3,100	3,218	3,500
306-300-53150.000	PUBLICATIONS/PRINTING	901	300	1,250	2,000
306-300-53400.000	COMPUTER SUPPORT/MAINT	4,909		300	1,000
306-300-56010.000	MAINT RADIO/VEHIC EQUIP			770	1,000
306-300-56025.000	MAINT OF MOVABLE EQUIP			9,000	9,000
306-300-56050.000	HAND TOOLS - SMALL EQUIP	16,503	5,500	4,419	5,500
306-300-56200.000	GENERAL OPERATING EXP	9,287	8,000	745	1,000
306-300-57000.000	BLD/GRND/FIXED EQU.MAINT	5,816	5,000	75	500
TOTAL APPROPRIATIONS		45,947	27,300	20,798	28,500

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 25-26  
WESTSIDE TIF

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
307-000-41000.000	PROPERTY TAX	149,905	140,000	165,939	169,260
307-000-41002.000	TIF PROPERTY TAX SURPLUS		1,500	16,287	1,700
307-000-41100.000	INTEREST	167	100	161	150
307-000-41548.000	LAMOINE REIMB AGREEMENT	24,762	25,000	23,000	25,000
TOTAL ESTIMATED REVENUES		174,834	166,600	205,387	196,110
APPROPRIATIONS					
307-300-52500.000	TRAVEL/TRAINING/CONT ED		2,000		
307-300-53300.000	UTILITIES	3,577	6,500	3,800	3,900
307-300-53410.000	WEST TIF HOUSING REHAB PROGRAM				50,000
307-300-53500.000	PROFESSIONAL FEES			10,000	10,000
307-300-55620.000	PARK MISC.	61			
307-300-55660.000	LAMOINE HOTEL PROJECT	70,745	70,745	70,745	70,745
307-300-55700.000	WEST SIDE LAND ACQUISTION/DEMO			20,000	20,000
307-300-56200.000	GENERAL OPERATING EXP		1,000		
307-300-57000.000	BLD/GRND/FIXED EQU.MAINT		10,000	30,000	20,000
307-300-58300.000	TRANSFER OUT		55,000		
307-300-58300.100	INTRA FUND TRANSFER OUT	55,000	20,000		
307-300-58800.100	SURPLUS TAX PAYMENT	11,585	12,000	12,471	13,000
TOTAL APPROPRIATIONS		140,968	177,245	147,016	187,645

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 25-26  
RENOVATION PROG

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
308-000-41100.000	INTEREST	22	15	20	
308-000-41570.100	INTRA FUND TRANSFER IN		20,000	45,000	
TOTAL ESTIMATED REVENUES		22	20,015	45,020	
APPROPRIATIONS					
308-300-55350.100	RENOVATION PROGRAM		50,000	75,000	
TOTAL APPROPRIATIONS			50,000	75,000	

The Renovation Grant Fund will be closing as part of our efforts to streamline and clean up our funds. We are focusing on implementing new initiatives, such as those through the East Side TIF and the Revolving Loan Fund, to better serve our community.

BUDGET 25-26  
MARKETING

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
309-000-41100.000	INTEREST	3	2	11	10
309-000-41570.000	TRANSFERS IN	63,810		35,000	86,000
309-000-41570.100	INTRA FUND TRANSFER IN	55,000	85,000	55,000	55,000
309-000-41590.000	MISCELLANEOUS RECEIPTS	4,000	5,000	4,200	3,500
<b>TOTAL ESTIMATED REVENUES</b>		<b>122,813</b>	<b>90,002</b>	<b>94,211</b>	<b>144,510</b>
<b>APPROPRIATIONS</b>					
309-300-52000.000	SALARIES	41,220	46,800	46,025	58,200
309-300-52000.200	PART-TIME SALARIES	6,363	10,000	8,583	33,500
309-300-52020.000	IMRF CITY SHARE	1,739	1,500	2,522	2,825
309-300-52040.000	FICA CITY SHARE	3,751	3,700	4,142	6,847
309-300-52100.000	EMPLOYEE INSURANCE	420	300	188	300
309-300-52500.000	TRAVEL/TRAINING/CONT ED	3,525	5,000	5,000	5,000
309-300-52550.000	ASSOC DUES/MEMBERSHIPS	184	500	472	1,000
309-300-53100.000	OFFICE SUPPLIES	1,022	1,000	1,000	1,000
309-300-53140.000	ADVERTISING/MARKETING	4,184	6,000	6,000	6,000
309-300-53160.000	POSTAGE	63	50	224	200
309-300-53200.000	TELEPHONE	887	800	974	800
309-300-55360.000	DOWNTOWN SUMMER CONCERT SERIES	1,875	4,000	3,200	3,200
309-300-55370.000	DICKENS/POLAR EXPRESS	8,684	9,000	9,000	10,500
309-300-55390.000	MOON OVER MACOMB	1,642	3,000	1,863	2,000
309-300-55400.100	PARK & CRUISE	1,345	1,200	690	800
309-300-55500.102	DOWNTOWN BLOCK PARTY	941	1,000	295	400
309-300-56200.000	GENERAL OPERATING EXP	934	1,500	3,147	1,500
309-300-58300.100	INTRA FUND TRANSFER OUT	837			
309-300-58301.000	TRANSFER TO HEALTH INSURANCE	12,251	12,800	12,800	10,227
<b>TOTAL APPROPRIATIONS</b>		<b>91,867</b>	<b>108,150</b>	<b>106,125</b>	<b>144,299</b>

The City Marketing and Downtown Development Office is dedicated to promoting the City of Macomb and its Historic Downtown. This office develops marketing campaigns and strategies designed to foster a thriving business environment and generate interest in both the City and Downtown. Key activities include managing social media, conducting outreach initiatives, and coordinating special events.

Located on the second floor of City Hall, the office is staffed by one full-time employee.

Funding for this department is sourced through transfers from the Hotel/Motel tax and General Corporate funds. The budget covers all expenses related to downtown activities, including events like Dickens/Polar Express, Park and Cruise, Moon over Macomb, the Summer Concert Series, and the Small Business Competition.

BUDGET 25-26  
REVOLVING LOAN

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
320-000-41100.000	INTEREST	36	26	11	
320-000-41570.000	TRANSFERS IN			90,155	20,000
320-000-41684.000	KKS RENTALS, INC 1294	169		780	780
320-000-41685.000	JBEE DESIGNS MDDC INTEREST	551	500	415	420
320-000-41686.000	L & J TEKILA INC. INTEREST			1,514	1,500
320-000-41691.000	CHUBBYS INTEREST				200
320-000-41692.000	RIALTO INTEREST				200
320-000-41693.000	BLOOM INTEREST				200
320-000-41694.000	SHANDIL HOSPITALITY INTEREST				200
320-000-41696.000	CMK LOAN MARK KELLY	119	100	70	100
320-000-41698.000	MACOMB ART CENTER INTEREST	45	40	17	
320-000-41699.000	CBPB POPCORN SHOP INTEREST			38	50
TOTAL ESTIMATED REVENUES		920	666	93,000	23,650
APPROPRIATIONS					
320-300-53500.000	PROFESSIONAL FEES				1,000
320-300-58300.000	TRANSFER OUT	449			
320-300-58500.000	LOAN DISBURSEMENTS		60,000	165,000	20,000
TOTAL APPROPRIATIONS		449	60,000	165,000	21,000

The City manages a downtown revolving loan fund that provides low-interest loans to individuals and businesses. These loans are designed to support the improvement of downtown buildings, facades, and working capital. As the loans are repaid with interest, the funds are recycled and made available for new loans to other businesses.

BUDGET 25-26  
CD GRANTS

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
325-000-41100.000	INTEREST	132	100	124	
325-000-41250.000	REACH/AMEREN TRANSPORTATION ELEC GRANT			50,000	
325-000-41446.000	IHDA- HOME REPAIR & ACCESSIBILITY PRGRM	144,653		400,000	
325-000-41446.116	SCP STRONG COM.PRGM GRANT			150,000	300,000
325-000-41447.000	THRIVING COMMUNITIES GRANT			72,000	18,000
325-000-41492.000	SAFE STREET FOR ALL GRANT				225,000
325-000-41504.000	CHUBBY'S CLOSE 4.30.25	67		152	
325-000-41506.100	DAN KOUKOL CHGO BEEF LOAN	158			
325-000-41507.000	RIALTO THEATER CLOSE 4.30.25	181		128	
325-000-41508.000	MARK LOVELL	5			
325-000-41510.104	BLOOM INTEREST CLOSE 4.30.25			200	
325-000-41570.000	TRANSFERS IN	449			25,000
325-000-41590.000	MISCELLANEOUS RECEIPTS	2,598			
TOTAL ESTIMATED REVENUES		148,243	100	672,604	568,000
APPROPRIATIONS					
325-300-53500.000	PROFESSIONAL FEES	12,500			2,000
325-300-53530.103	SAFE STREETS FOR ALL GRANT				250,000
325-300-53540.000	SCP STRONG COMM.PROGRAM G			150,000	300,000
325-300-55300.103	IHDA-HOME REPAIR & ACCESSIBILITY PRGRM	36,552		400,000	
325-300-55305.101	REACH/AMEREN TRANSPORTATION ELECT GRANT				50,000
325-300-55320.100	THRIVING COMMUNITIES GRANT			50,000	40,000
325-300-56200.000	GENERAL OPERATING EXP	(1)			
325-300-58300.000	TRANSFER OUT			41,510	
TOTAL APPROPRIATIONS		49,051		641,510	642,000

The former CDAP fund will transition to Community Development grants, simplifying the tracking of all grant activities related to community development. Examples of these grant programs include the Home Repair & Accessibility programs, Strong Community Program, Thriving Communities Grant, and Safe Streets for All.

BUDGET 25-26

HOTEL TAX

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
410-000-41050.000	BED TAX COLLECTED	251,919	250,000	253,628	250,000
410-000-41100.000	INTEREST	14	10	15	10
TOTAL ESTIMATED REVENUES		251,933	250,010	253,643	250,010
APPROPRIATIONS					
410-400-58010.000	FIREWORKS		18,000	18,300	19,500
410-400-58200.000	HOTEL/MOTEL TAX DISTR	202,531	195,000	197,845	195,000
410-400-58300.000	TRANSFER OUT	35,000		35,000	35,000
410-400-58300.100	INTRA FUND TRANSFER OUT		35,000		
TOTAL APPROPRIATIONS		237,531	248,000	251,145	249,500

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 \$19,500, are directly funded from this account.

BUDGET 25-26  
MUNICIPAL RETIREMENT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
420-000-41000.100	PROPERTY TAX IMRF	918	1,000	947	1,000
420-000-41000.200	PROPERTY TAX - FICA	1,000	1,000	995	1,000
420-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	14,815	14,815	14,815	14,815
420-000-41100.000	INTEREST	53			
420-000-41570.000	TRANSFERS IN	110,773			
420-000-41590.000	MISCELLANEOUS RECEIPTS	12,732			
TOTAL ESTIMATED REVENUES		140,291	16,815	16,757	16,815
APPROPRIATIONS					
420-420-58300.100	INTRA FUND TRANSFER OUT	170,400	16,815	16,757	16,815
TOTAL APPROPRIATIONS		170,400	16,815	16,757	16,815

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 25-26 IT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 RQUESTED BUDGET
ESTIMATED REVENUES					
460-000-41100.000	INTEREST	2		5	5
460-000-41570.000	TRANSFERS IN	20,000	20,000	20,000	20,000
460-000-41570.100	INTRA FUND TRANSFER IN	80,000	152,000	154,000	258,000
TOTAL ESTIMATED REVENUES		100,002	172,000	174,005	278,005
APPROPRIATIONS					
460-000-53500.000	PROFESSIONAL FEES		36,000		138,115
460-400-53220.000	TELEPHONE-SHORETELL SUP	50	6,000		
460-400-53400.101	COMPUTER SOFTWARE/INTERNT	98,381	70,000	85,000	107,000
460-400-55000.000	CAPITAL EQUIPMENT	33,986	38,000	63,401	30,900
460-400-55001.000	COMPUTER HARDWARE	18,668	20,000	24,184	
460-400-56200.000	GENERAL OPERATING EXP	1,136	2,000	500	1,500
TOTAL APPROPRIATIONS		152,221	172,000	173,085	277,515

The professional fees cover the transition to the BSA cloud, replacing the outdated server-based .NET version, which BSA is phasing out. The cloud version offers enhanced data security. Additionally, \$30,900 is allocated for the routine replacement of computer hardware.

The computer software budget includes IT services through Timbuktech and the Laserfiche system. Funds will be transferred from the General Fund and Water and Sewer Funds to ensure a balanced budget. This fund will support expenses for computer technician services and the acquisition of computer equipment for various city departments.

BUDGET 25-26  
WATER TREATMENT SUMMARY

Revenues deposited into the Water Fund are allocated for several key purposes:

\$788,000 is transferred to the Water Bond and Debt Service Fund to meet debt service obligations.

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

\$558,123 is transferred to the General Fund, which includes 10% of the budget for the City Clerk, City Council, Building and Zoning, and City Attorney, 25% for the Mayor and City Administrator, 35% of the Finance Office budget, and \$57,500 for half the cost of the Spring Lake Management Contract.

\$700,000 is transferred to Operations.

\$70,000 is allocated for IT-related expenses.

Capital expenditures include:

\$25,000 for fire hydrant replacements.

\$15,000 for hydraulic power unit repair.

\$30,000 for Spring Lake dam repairs.

Engineering costs include:

\$100,000 for water main design for the grant.

\$75,000 for CDBG construction services.

BUDGET 25-26  
WATER TREATMENT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
500-000-41100.000	INTEREST	1,125		705	650
500-000-41500.000	BILL COLLECTIONS	3,804,868	3,740,000	3,824,238	3,900,000
500-000-41501.000	SERVICE FEES	1,370		407	500
500-000-41502.000	DEBT SERVICE FEES	713,808	748,500	739,949	788,000
500-000-41505.000	METER MAINT/REP FEES	149,019	137,000	147,976	145,000
500-000-41570.000	TRANSFERS IN	11,148		156,424	
500-000-41590.000	MISCELLANEOUS RECEIPTS	216,523	106,000	95,000	50,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,897,861</b>	<b>4,731,500</b>	<b>4,964,699</b>	<b>4,884,150</b>
<b>APPROPRIATIONS</b>					
500-500-52000.000	SALARIES	377,006	375,000	375,000	465,200
500-500-52000.100	OVERTIME	58,056	70,000	55,000	57,000
500-500-52020.000	IMRF	(28,176)	12,200	23,000	23,000
500-500-52040.000	FICA CITY SHARE	33,707	29,000	32,000	36,100
500-500-52100.000	EMPLOYEE INSURANCE	1,824	1,600	1,600	2,400
500-500-52175.000	DEFERRED COMP	1,240	1,000	758	1,000
500-500-52430.000	SAFETY EQUIPMENT/UNIFORM	12,517	11,000	7,000	11,000
500-500-52500.000	TRAVEL/TRAINING/CONT ED	1,546	7,000	7,000	7,000
500-500-52525.000	DRUG AND ALCOHOL TESTS	891	650	650	750
500-500-52550.000	ASSOC DUES/MEMBERSHIPS	622	1,000	1,593	1,600
500-500-52700.100	ENGINEERING	9,357	200,000	50,000	175,000
500-500-53100.000	OFFICE SUPPLIES	187	700	783	700
500-500-53130.000	OFFICE EQUIP/FURN(NONCAP)	300	700	700	700
500-500-53140.000	ADVERTISING/MARKETING	275	500	750	750
500-500-53150.000	PUBLICATIONS/PRINTING	415	25,000	5,000	1,000
500-500-53160.000	POSTAGE	2,116	1,800	2,500	1,800
500-500-53200.000	TELEPHONE	7,670	7,000	7,000	7,000
500-500-53300.000	UTILITIES	281,762	275,000	260,000	275,000
500-500-53400.000	COMPUTER SUPPORT/MAINT	45	1,000	2,500	1,000
500-500-53500.000	PROFESSIONAL FEES	122,036	70,000	125,000	72,600
500-500-55000.000	CAPITAL EQUIPMENT	12,882	50,000	70,000	40,000
500-500-55020.000	CAPITAL IMPROVEMENTS		200,000	70,000	30,000
500-500-55050.000	EQUIP LOAN/LEASE PAYMENTS	811	1,000	1,000	1,000
500-500-55299.100	WATERMAIN REPAIR		20,000		20,000
500-500-55305.000	LEAD SERVICE LINE REPLACEMENT	20,000	100,000	7,500	100,000
500-500-55310.100	GREENLEAF FILTRATION SYST	15,339			
500-500-55313.000	DUDLEY ST PROJECT	4,783			
500-500-55314.000	SCADA SYS. UPGRADE/MAINT	21,323	20,000		20,000
500-500-55315.000	PALL MEMBRANE SYS. PARTS	7,023	5,000		10,000

BUDGET 25-26  
WATER TREATMENT

500-500-55450.100	SPRING LAKE DAM EXPENSES			3,900	
500-500-55906.000	METER UPGRADE PROGRAM	216,785	200,000	100,000	100,000
500-500-56000.000	MAINT OF LICENSED VEHICLE	635	2,000	500	2,000
500-500-56010.000	MAINT RADIO/VEHIC EQUIP	370	700	400	700
500-500-56021.000	GAS/FUEL	1,972	5,000	1,800	2,500
500-500-56024.000	JULIE EXPENSE	3,076	5,000	4,000	5,000
500-500-56025.000	MAINT OF MOVABLE EQUIP	2,418	5,000	2,000	5,000
500-500-56050.000	HAND TOOLS - SMALL EQUIP	3,584	5,000	1,000	2,500
500-500-56200.000	GENERAL OPERATING EXP	(9,401)	10,000	2,116	5,000
500-500-56210.000	CHEMICALS	634,414	550,000	673,000	750,000
500-500-56215.000	CHEMICALS-EQUIPMENT	2,098	20,000	15,000	10,000
500-500-56220.100	CHEMICALS / POOL	8,555			
500-500-56290.000	DEPRECIATION	379,771			
500-500-56430.000	LAB TESTS/EQUIP	32,872	32,000	32,000	60,000
500-500-56700.101	SLUDGE DISPOSAL	95,562	75,000	53,000	75,000
500-500-57000.000	BLD/GRND/FIXED EQU.MAINT	204,171	200,000	200,000	200,000
500-500-58300.000	TRANSFER OUT	1,248,978	1,264,373	1,264,373	1,338,123
500-500-58300.100	INTRA FUND TRANSFER OUT	1,813,808	1,554,196	1,054,196	788,000
500-500-58301.000	TRANSFER TO HEALTH INSURANCE	134,994	132,200	132,200	130,798
TOTAL APPROPRIATIONS		5,740,219	5,546,619	4,645,819	4,836,221

BUDGET 25-26  
WATER SEVERANCE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
510-000-41100.000	INTEREST	17		14	
510-000-41570.100	INTRA FUND TRANSFER IN	48	6,196	6,196	
TOTAL ESTIMATED REVENUES		65	6,196	6,210	
APPROPRIATIONS					
510-000-58300.000	TRANSFERS OUT	24			
510-500-52000.000	SALARIES	191,093			
510-500-52020.000	IMRF	62			
510-500-52040.000	FICA CITY SHARE	145			
TOTAL APPROPRIATIONS		191,324			

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 25-26  
WATER BOND

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
520-000-41100.000	INTEREST	83	50	144	
520-000-41570.100	INTRA FUND TRANSFER IN	713,808	548,000	548,000	788,000
TOTAL ESTIMATED REVENUES		713,891	548,050	548,144	788,000
APPROPRIATIONS					
520-500-53600.000	INTEREST EXPENSE	49,454	33,818		
520-000-20240.100	SERIES 2016 BOND PRINC	253,300	254,100	254,100	254,100
520-000-20240.200	IEPA RO LOAN L17 2199000	131,060	131,060	131,060	0
520-000-20240.205	THM LOAN L172947 PRINC	34,850	34,850	34,850	34,850
520-000-20240.200	IEPA WATER TOWER LOAN	58,625	58,625	58,625	58,625
520-500-53900.000	MANAGEMENT FEES		500		
TOTAL APPROPRIATIONS		527,289	512,953	478,635	347,575

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 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 25-26  
CDBG WATER GRANT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
535-000-41447.100	CDBG GRANT		1,500,000	500,000	1,000,000
TOTAL ESTIMATED REVENUES			1,500,000	500,000	1,000,000
APPROPRIATIONS					
535-500-55020.000	CAPITAL IMPROVEMENTS		1,500,000	500,000	1,000,000
535-500-55302.101	LEAD SERVICE LINE INVENTORY	150			
535-500-55304.102	PHASE 3 NW WTR MAIN REPL	1			
535-500-56290.000	DEPRECIATION	29,374			
535-500-58300.000	TRANSFER OUT			156,424	
TOTAL APPROPRIATIONS		29,525	1,500,000	656,424	1,000,000

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

BUDGET 25-26  
WATER SPECIAL

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
560-000-41100.000	INTEREST	66		160	
560-000-41570.100	INTRA FUND TRANSFER IN	1,468,532	1,000,000	500,000	
560-000-41590.000	MISCELLANEOUS RECEIPTS			40,000	16,000,000
TOTAL ESTIMATED REVENUES		1,468,598	1,000,000	540,160	16,000,000
APPROPRIATIONS					
560-500-52700.100	ENGINEERING	15,275	800,000	300,000	1,000,000
560-500-55000.000	CAPITAL EQUIPMENT			94,086	
560-500-55020.000	CAPITAL IMPROVEMENTS	1,689	150,000	60,000	15,000,000
TOTAL APPROPRIATIONS		16,964	950,000	454,086	16,000,000

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

A total of \$16,000,000 has been allocated for expenses related to the new water plant. This funding will be sourced from an SRF loan or other available loan programs.



BUDGET 25-26  
WASTEWATER SUMMARY

A total of \$263,260 is transferred to the Wastewater Bond and Interest Fund to meet debt service obligations.

\$500,623 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 cover property and general liability expenses.

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

\$325,000 will be transferred to the Wastewater Special Projects Fund.

**Transfer In:**

\$585,000 from the Sales Tax Infrastructure Fund.

Additional budget allocations include:

**Safety Equipment/Uniform Expense:** Funds for safety equipment and allowances in accordance with the union contract.

**Lab Tests/Equipment:** Funds allocated for purchasing lab equipment and outsourcing lab testing.

**Capital Improvements and Equipment** include:

\$325,000 for Burgess Lift Station Replacement

\$100,000 for UDrive upgrades

\$25,000 for gearbox replacement

\$20,000 for roof replacement on the main shed

\$25,000 for roof replacement on the south shed

\$40,000 for SCADA computer and software upgrade

\$50,000 for diamond filter cloth replacement.

BUDGET 25-26  
WASTEWATER

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
600-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	3,346	2,610	1,881	1,200
600-000-41100.000	INTEREST	492	350	400	400
600-000-41350.000	LAB TESTS OTHER CITIES	5,295	6,000	4,957	5,500
600-000-41500.000	BILL COLLECTIONS	2,010,530	2,012,700	2,051,651	2,094,000
600-000-41501.000	SERVICE FEES	449	500		
600-000-41502.000	DEBT SERVICE FEES	377,494	371,904	375,644	371,904
600-000-41570.000	TRANSFERS IN				585,000
600-000-41590.000	MISCELLANEOUS RECEIPTS	81,361	190,000	104,904	100,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,478,967</b>	<b>2,584,064</b>	<b>2,539,437</b>	<b>3,158,004</b>
<b>APPROPRIATIONS</b>					
600-600-52000.000	SALARIES	272,090	301,400	315,000	354,000
600-600-52000.100	OVERTIME	11,712	15,000	8,621	15,000
600-600-52000.200	PART-TIME SALARIES	13,489		24,475	30,000
600-600-52020.000	IMRF	(22,773)	10,000	22,423	16,300
600-600-52040.000	FICA CITY SHARE	23,092	24,000	24,417	30,300
600-600-52100.000	EMPLOYEE INSURANCE	1,366	1,200	1,415	2,200
600-600-52175.000	DEFERRED COMP	1,878	1,500	1,869	2,500
600-600-52430.000	SAFETY EQUIPMENT/UNIFORM	12,599	15,000	16,000	20,000
600-600-52500.000	TRAVEL/TRAINING/CONT ED	835	6,000	5,000	6,000
600-600-52525.000	DRUG AND ALCOHOL TESTS	482	500	600	500
600-600-52550.000	ASSOC DUES/MEMBERSHIPS	258	800	800	800
600-600-52700.100	ENGINEERING	33,243	63,000	150,000	65,000
600-600-53100.000	OFFICE SUPPLIES	443	800	800	800
600-600-53130.000	OFFICE EQUIP/FURN(NONCAP)				1,500
600-600-53140.000	ADVERTISING/MARKETING		400	400	400
600-600-53150.000	PUBLICATIONS/PRINTING	390	400	501	400
600-600-53160.000	POSTAGE	851	800	800	800
600-600-53200.000	TELEPHONE	4,560	5,000	5,570	5,000
600-600-53300.000	UTILITIES	216,757	220,000	220,000	220,000
600-600-53400.000	COMPUTER SUPPORT/MAINT	3,013	8,500	4,000	4,000
600-600-53500.000	PROFESSIONAL FEES	22,415	25,000	45,000	30,000
600-600-55000.000	CAPITAL EQUIPMENT		120,000		195,000
600-600-55020.000	CAPITAL IMPROVEMENTS		500,000	175,000	585,000
600-600-55300.102	CONSTRUCTION/ENGINEERING			2,500	
600-600-55301.101	SEWER SYSTEM REPAIRS	9,482	35,000	50,000	50,000
600-600-55303.100	WWTP IMPROVEMENTS	38,696			
600-600-55306.100	SEWER MANHOLES/LININGS NC	(1)	100,000		125,000
600-600-56000.000	MAINT OF LICENSED VEHICLE	35,321	30,000	25,000	30,000
600-600-56010.000	MAINT RADIO/VEHIC EQUIP	340	400	192	2,000
600-600-56021.000	GAS/FUEL	10,461	12,000	11,252	12,000
600-600-56024.000	JULIE EXPENSE	4,128	8,000	8,000	12,000

BUDGET 25-26

WASTEWATER

600-600-56025.000	MAINT OF MOVABLE EQUIP	3,998	4,000	5,000	5,000
600-600-56050.000	HAND TOOLS - SMALL EQUIP	3,874	5,000	7,000	7,000
600-600-56200.000	GENERAL OPERATING EXP	16,367	10,000	5,000	10,000
600-600-56210.000	CHEMICALS	17,355	26,000	25,000	30,000
600-600-56290.000	DEPRECIATION	368,252			
600-600-56430.000	LAB TESTS/EQUIP	28,150	24,000	24,000	30,000
600-600-56700.101	SLUDGE DISPOSAL	32,943	100,000	100,000	100,000
600-600-57000.000	BLD/GRND/FIXED EQU.MAINT	92,437	90,000	150,000	130,000
600-600-57000.102	BLDG/GRND/LIFT STATIONS	24,583	40,000	30,000	40,000
600-600-58300.000	TRANSFER OUT	626,150	626,873	626,873	700,623
600-600-58300.100	INTRA FUND TRANSFER OUT	236,400	979,039	438,260	688,260
600-600-58301.000	TRANSFER TO HEALTH INSURANCE	93,597	121,200	135,870	120,572
TOTAL APPROPRIATIONS		2,239,233	3,530,812	2,666,638	3,677,955

BUDGET 25-26  
WASTEWATER SEVERANCE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
610-000-41100.000	INTEREST	16			13
610-000-41570.100	INTRA FUND TRANSFER IN		7,135		
TOTAL ESTIMATED REVENUES		16	7,135		13
APPROPRIATIONS					
610-600-52000.000	SALARIES	34,822			808
610-600-52020.000	IMRF CITY SHARE	81			44
610-600-52040.000	IMRF CITY SHARE	187			28
610-600-52100.000	EMPLOYEE INSURANCE	6			14
610-600-58301.000	TRANSFER TO HEALTH INSURANCE	399			305
TOTAL APPROPRIATIONS		35,495			1,199

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 25-26  
STORM SEWER

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
615-000-41100.000	INTEREST	68	55	57	50
615-000-41570.000	TRANSFERS IN	100,000	100,000	100,000	100,000
615-600-41446.000	GRANTS		1,750,000		250,000
TOTAL ESTIMATED REVENUES		100,068	1,850,055	100,057	350,050
APPROPRIATIONS					
615-600-55300.102	CONSTRUCTION/ENGINEERING	11,502	1,750,000	4,200	
615-600-55302.102	STORM SEWER LININGS		250,000	800	450,000
615-600-56290.000	DEPRECIATION	3,570			
TOTAL APPROPRIATIONS		15,072	2,000,000	5,000	450,000

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 through Senator Mike Halpin.

Storm sewer culvert will be lined at Hickory Bow for \$300,000. Sanitary and storm sewers at various locations will be lined.

BUDGET 25-26  
WASTEWATER BOND

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 BUDGET REQUEST BUDGET
ESTIMATED REVENUES					
620-000-41100.000	INTEREST	171	120	100	100
620-000-41570.100	INTRA FUND TRANSFER IN	150,000	371,904	263,260	263,260
TOTAL ESTIMATED REVENUES		150,171	372,024	263,360	263,360
APPROPRIATIONS					
620-600-53600.000	INTEREST EXPENSE				38,000
620-000-20240.200	IEPA LOAN PLANT IMPROVE	180,804	180,804	180,804	144,000
620-000-20250.300	EQUIPMENT LOAN (CCTV)	123,689	123,689	123,689	81,900
620-600-56200.000	GENERAL OPERATING EXP	515	515		
TOTAL APPROPRIATIONS		305,008	305,008	304,493	263,900

There's also consideration for a potential new loan to finance capital equipment purchases, including a JULIE truck and utility work truck.

BUDGET 25-26  
WASTEWATER SPECIAL

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
660-000-41446.000	GRANTS		2,000,000	2,000,000	
660-600-41570.100	INTRA FUND TRANSFER IN	86,400	600,000	175,000	425,000
TOTAL ESTIMATED REVENUES		86,400	2,600,000	2,175,000	425,000
APPROPRIATIONS					
660-600-55303.102	WASTEWATER IMPROVEMENTS		2,600,000	2,175,000	425,000
TOTAL APPROPRIATIONS			2,600,000	2,175,000	425,000

The Wastewater Special Projects Fund is used to track projects that fall outside of our regular operating costs. A total of \$425,000 is designated for Wastewater Improvements Phase II.

BUDGET 25-26

TRANSIT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
700-000-41100.000	MCPT INTEREST	718	1,000	679	1,000
700-000-41440.000	MCPT OPERATING GRANT FUNDS	2,521,173	3,078,000	2,156,226	2,375,000
700-000-41440.100	MCPT NON MATCH FUNDS		40,000	17,010	25,000
700-000-41446.400	MCPT CAPITAL GRANT FUNDS				317,000
700-000-41590.000	MCPT LOCAL MATCH FUNDS MR	777,020	550,000	385,730	575,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,298,911</b>	<b>3,669,000</b>	<b>2,559,645</b>	<b>3,293,000</b>
<b>APPROPRIATIONS</b>					
700-700-52000.000	MCPT ADMIN SALARIES	410,489	398,000	355,477	419,867
700-700-52000.001	GO WEST SALARIES	400,914	443,476	312,238	415,852
700-700-52000.002	DEMAND RESPONSE SALARIES	364,483	300,800	307,315	339,119
700-700-52000.110	GO WEST OVERTIME	5,566	15,000	8,778	15,000
700-700-52000.120	DEMAND RESPONSE OVERTIME	1,486	9,000	14,319	9,000
700-700-52000.210	GO WEST PART TIME SALARIES	186,069	171,200	144,930	196,232
700-700-52000.220	DEMAND RESPONSE PART TIME SALARIES	118,568	161,916	72,478	185,469
700-700-52020.000	MCPT IMRF TRANSIT CITY SHARE	56,679	79,000	63,242	65,782
700-700-52040.000	MCPT FICA TRANSIT CITY SHARE	110,576	120,000	89,807	113,306
700-700-52100.000	MCPT EMPLOYEE INSURANCE	9,676	9,800	4,659	10,800
700-700-52175.000	MCPT DEFERRED COMP	2,168	2,800	1,419	1,250
700-700-52500.000	MCPT TRAVEL/TRAINING/CONT ED	16,361	15,000	11,044	10,000
700-700-53300.000	MCPT UTILITIES	58,918	75,000	60,000	70,000
700-700-53500.000	MCPT PROFESSIONAL SERVICES	503,983	500,000	400,000	415,000
700-700-54800.000	MCPT AUDIT		5,400		5,400
700-700-55000.000	MCPT CAPITAL EQUIPMENT		620,000		250,000
700-700-55250.000	MCPT CAPITAL OUTLAY-BUILDINGS		58,000		67,000
700-700-56020.000	MCPT FUEL & LUBRICANTS	185,697	225,000	130,000	200,000
700-700-56025.000	MCPT TIRES & TUBES	6,899	12,000	10,356	12,000
700-700-56200.000	MCPT OTHER MATERIALS & SUPPLIES	205,916	225,000	178,010	218,000
700-700-58300.100	INTRA FUND TRANSFER OUT	53,279			
700-700-58301.000	TRANSFER TO HEALTH INSURANCE	379,768	404,567	404,567	338,834
<b>TOTAL APPROPRIATIONS</b>		<b>3,077,495</b>	<b>3,850,959</b>	<b>2,568,639</b>	<b>3,357,911</b>

The Public Transportation Department receives local, state and federal operating assistance from the Illinois Department of Transportation (IDOT), Hancock County, and local service contracts. It provides fixed-route bus service (Go West) in Macomb and demand-response service in both Macomb and McDonough County, including Hancock County. The department manages personnel costs in-house and contracts local vendors for operations, professional services, and facility maintenance.



BUDGET 25-26  
TRANSIT SEVERANCE

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 RQUESTED BUDGET
ESTIMATED REVENUES					
701-000-41100.000	INTEREST	2		15	
701-000-41570.100	INTRA FUND TRANSFER IN	40,000			
TOTAL ESTIMATED REVENUES		40,002		15	
APPROPRIATIONS					
701-700-52000.000	SALARIES	2,086		12,320	
701-700-52020.000	IMRF	63		619	
701-700-52040.000	FICA CITY SHARE	159		904	
701-700-52100.000	EMPLOYEE INSURANCE	29		31	
701-700-52175.000	DEFERRED COMP	8		5	
701-700-58301.000	TRANSFER TO HEALTH INSURANCE			1,500	
TOTAL APPROPRIATIONS		2,345		15,379	

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 25-26  
LIABILITY & WC

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
705-000-41000.000	PROPERTY TAX	1,000	1,000	995	100,000
705-000-41100.000	INTEREST			63	70
705-000-41570.000	TRANSFERS IN	140,000	140,000	140,000	140,000
705-000-41570.100	INTRA FUND TRANSFER IN	635,000	289,066	164,162	515,400
705-000-41590.000	MISCELLANEOUS RECEIPTS	337,346	335,000	544,000	150,000
TOTAL ESTIMATED REVENUES		1,113,346	765,066	849,220	905,470
APPROPRIATIONS					
705-705-52120.000	WORKMEN'S COMP. INS.	285,165	327,795	327,795	347,451
705-705-53000.000	GENERAL LIABILITY INS.	302,846	422,271	422,271	507,954
705-705-53001.000	CLAIMS/JUDGE/DEDUCTIBLES	54,314	15,000	45,000	50,000
705-705-53001.100-00629	DISASTER CLAIMS	367,184		54,154	
TOTAL APPROPRIATIONS		1,009,509	765,066	849,220	905,405

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 25-26  
COMMUNITY IMP

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
710-000-41540.100	SALE OF PROPERTY	17,500			
710-710-41385.000	VACANT BUILDING REGISTRATION	2,804	2,504	1,770	
TOTAL ESTIMATED REVENUES		20,304	2,504	1,770	
APPROPRIATIONS					
710-710-55750.000	FIX OR FLATTEN PROPERTIES	1,264	15,000	15,495	
710-710-56200.000	GENERAL OPERATING EXP		60,000	100	
710-710-58300.000	TRANSFER OUT			129,733	
TOTAL APPROPRIATIONS		1,264	75,000	145,328	

We are closing this fund to streamline our fund structure. The Vacant Building Registration fees will be moved to the General Fund, while the Fix or Flatten program will be included within the Community Development budget. The remaining funds have been transferred to the General Fund and will be closed out in FY 24-25.

BUDGET 25-26  
HOUSING

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
727-000-41446.108	HOUSING GRANT	17,000	550,000	250,000	300,000
TOTAL ESTIMATED REVENUES		17,000	550,000	250,000	300,000
APPROPRIATIONS					
727-727-53520.102	CDBG HOUSING GRANT DISB.	17,000		250,000	300,000
TOTAL APPROPRIATIONS		17,000		250,000	300,000

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 \$300,000 CDBG grant awarded to the City.

BUDGET 25-26  
OPERATIONS SPECIAL

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
729-000-41100.000	INTEREST	9		100	100
729-000-41570.000	TRANSFERS IN		1,465,000	1,465,000	
729-000-41570.100	INTRA FUND TRANSFER IN	1,402,187	1,700,000	530,000	1,100,000
729-000-41590.000	MISCELLANEOUS RECEIPTS		300,000	346,538	30,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,402,196</b>	<b>3,465,000</b>	<b>2,341,638</b>	<b>1,130,100</b>
<b>APPROPRIATIONS</b>					
729-729-55300.102	CONSTRUCTION/ENGINEERING	214,626			100,000
729-729-55330.000	ADAMS STREET	60,020	450,000	170,000	35,000
729-729-55360.100	S. JOHNSON ST. PROJECT	124	2,665,000	1,300,000	425,000
729-729-55370.100	BURLINGTON RD BRIDGE PRJ	(1)			
729-729-55370.200	WESTERN AVE CONCRETE	49,000	50,000		50,000
729-729-55370.300	ROADWAY IMPROVEMENTS	1,146,228	300,000	313,450	1,000,000
<b>TOTAL APPROPRIATIONS</b>		<b>1,469,997</b>	<b>3,465,000</b>	<b>1,783,450</b>	<b>1,610,000</b>

The Operations Special Projects Fund is used to track projects that are outside of our regular operating costs. It receives transfers from the Sales Tax Infrastructure Fund and \$30,000 from ITEP reimbursements.

BUDGET 25-26 MFT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
730-000-41100.000	INTEREST	967	1,200	892	
730-000-41421.000	ALLOTMENTS MFT	341,588	351,500	343,140	342,335
730-000-41422.000	MFT(TRF)TRANS.RENEWALFUND	319,449	287,756	317,254	344,340
730-000-41570.000	TRANSFERS IN	2,320			
730-000-41590.000	MISCELLANEOUS RECEIPTS	32,145	5,000	7,500	
TOTAL ESTIMATED REVENUES		696,469	645,456	668,786	686,675
APPROPRIATIONS					
730-730-53300.000	UTILITIES	31,518	8,000	15,548	26,400
730-730-54000.100	STREET LIGHTING ELECTRIC	76,337	100,000	100,000	120,000
730-730-55250.100	TRAFFIC SIGNAL PROJ.IDOT		10,000		
730-730-55280.000	REBUILD IL ROADWAY JOHNSON ST.	14,785			
730-730-55280.100	REBUILD IL JOHNSON WTRMN	7,973			
730-730-55500.103	SALT	80,813	130,000	80,000	100,000
730-730-55501.101	SIGNS	8,527	7,500	3,000	13,000
730-730-55510.100	FUSION LIQUID GEOMELT		5,000	5,000	
730-730-57000.000	BLD/GRND/FIXED EQU.MAINT	51,966	18,000	10,000	8,400
730-730-58300.000	TRANSFER OUT	420,000	1,965,000	1,965,000	420,000
TOTAL APPROPRIATIONS		691,919	2,243,500	2,178,548	687,800

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 25-26

FIRE PENSION

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
740-000-41000.000	PROPERTY TAX	1,155,184	1,243,200	1,233,736	1,580,000
740-000-41004.000	EMPLOYER PENSION CONTR	16,915	16,915	16,915	16,915
740-000-41100.000	INTEREST	152,299	84,000	96,667	84,000
740-000-41160.000	DIVIDENDS	81,718	77,000	39,608	77,000
740-000-41561.100	PAYROLL DEDUCT FIRE PEN	127,097	130,000	98,572	130,000
740-000-41562.000	GAIN/LOSS REAL	46,675		35,228	
740-000-41565.100	UNREAL GAIN/LOSS EQUITIES	952,576		932,541	
740-000-41590.000	MISCELLANEOUS RECEIPTS			394	
TOTAL ESTIMATED REVENUES		2,532,464	1,551,115	2,453,661	1,887,915
APPROPRIATIONS					
740-740-53900.100	MANAGEMENT FEES	34,983	5,000	6,891	5,000
740-740-53910.000	BANK CHARGES	6,152	6,000	2,931	6,000
740-740-59000.000	RETIRED EMPLOYEES	1,152,599	1,200,000	762,300	1,200,000
740-740-59100.000	WIDOW PENSIONS	322,579	322,600	217,702	322,600
740-740-59200.000	DISABILITY PAYMENTS	68,033	71,000	45,718	71,000
740-740-59300.000	REF OF EMP PENSION CONTR			33,148	
740-740-59400.000	ADMINISTRATION EXP	2,298	1,000	11,810	1,000
TOTAL APPROPRIATIONS		1,586,644	1,605,600	1,080,500	1,605,600

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 25-26  
POLICE PENSION

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
750-000-41000.000	PROPERTY TAX	1,003,426	1,080,000	1,071,610	900,000
750-000-41004.000	EMPLOYER PENSION CONTR	9,063	16,915	8,458	8,458
750-000-41020.000	INCOME	111,246	110,000	48,433	110,000
750-000-41100.000	INTEREST	806	1,000	151	1,000
750-000-41561.200	PAYROLL DEDUCT POL PEN	171,366	176,499	125,387	176,499
750-000-41562.000	GAIN/LOSS REAL	250,497		254,298	
750-000-41563.000	UREALIZES GAIN/LOSS	1,223,033		1,518,379	
750-000-41590.000	MISCELLANEOUS RECEIPTS	1,259			
TOTAL ESTIMATED REVENUES		2,770,696	1,384,414	3,026,716	1,195,957
APPROPRIATIONS					
750-750-53900.100	INVESTMENT MANAGER FEES	2,147	2,000	2,164	2,000
750-750-53910.000	INVESTMENT EXPENSES	46,026	5,000	1,259	5,000
750-750-59000.000	RETIRED EMPLOYEES	1,377,034	1,418,345	933,144	1,418,345
750-750-59100.000	WIDOW PENSIONS	146,317	147,000	97,544	147,000
750-750-59200.000	DISABILITY PAYMENTS	114,575	118,000	76,708	118,000
750-750-59300.000	REF OF EMP PENSION CONTR	82,178	50,000	20,979	50,000
750-750-59400.000	ADMINISTRATIVE EXPENSES	9,136	10,000	15,454	10,000
TOTAL APPROPRIATIONS		1,777,413	1,750,345	1,147,252	1,750,345

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 25-26 GIFT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
760-000-41100.000	INTEREST	45		45	
760-000-41590.000	MISCELLANEOUS RECEIPTS	5,150		41,587	
760-000-41595.000	BEQUESTS	978			
760-000-41600.102	TREE DONATIONS RECEIVED	600		1,200	
TOTAL ESTIMATED REVENUES		6,773		42,832	
APPROPRIATIONS					
760-760-56200.000	GENERAL OPERATING EXP	1,426		1,115	
760-760-57000.000	BLD/GRND/FIXED EQU.MAINT	199			
760-760-57060.000	SPRINGLAKE EXPENSES			11,000	
TOTAL APPROPRIATIONS		1,625		12,115	

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.

BUDGET 25-26  
POLICE GIFT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
761-000-41100.000	INTEREST	10		6	5
761-000-41547.000	D.A.R.E.	1,000		1,000	
761-000-41547.100	K-9 DONATIONS	1,140			
761-000-41547.200	YOUTH INITIATIVE/ COMMUNITY OUTREACH			500	
TOTAL ESTIMATED REVENUES		2,150		1,506	5
APPROPRIATIONS					
761-000-56100.100	D.A.R.E. EXPENSES	1,869			
761-000-56300.000	K-9 EXPENSES	30,505			
TOTAL APPROPRIATIONS		32,374			

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

BUDGET 25-26

FIRE GIFT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
762-000-41100.000	INTEREST	2		3	5
762-000-41590.000	MISCELLANEOUS RECEIPTS	13,050	10,000	3,500	3,000
TOTAL ESTIMATED REVENUES		13,052	10,000	3,503	3,005
APPROPRIATIONS					
762-000-56200.000	GENERAL OPERATING EXP	8,126	10,000	2,500	3,000
TOTAL APPROPRIATIONS		8,126	10,000	2,500	3,000

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

BUDGET 25-26  
HEALTH

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
800-000-41100.000	INTEREST	61,441	45,000	59,705	66,800
800-000-41560.000	RETIRED EMPLOYEE INS.	79,132	96,000	97,701	105,000
800-000-41561.300	EMPLOYEE DEPENDENT PREM.	280,065	220,000	252,300	252,219
800-000-41570.000	TRANSFERS IN	2,072,364	2,468,192	2,527,618	2,245,101
800-000-41590.000	MISCELLANEOUS RECEIPTS	101,532	100,000	75,000	112,000
800-000-41591.000	REFUNDED INS. CLAIMS	320,366	35,000	156,096	30,000
800-000-41592.000	TOWNSHIP CONTRIBUTIONS	74,382	75,357	67,000	77,300
TOTAL ESTIMATED REVENUES		2,989,282	3,039,549	3,235,420	2,888,420
APPROPRIATIONS					
800-800-52121.000	PAYMENT OF CLAIMS	2,438,628	2,300,000	2,300,000	2,310,000
800-800-53800.000	ANNUAL PREM. AND FEES	721,018	688,000	728,500	773,200
800-800-55200.100	HEALTH AND WELLNESS EMPLOYEE INITIATIVES				10,000
TOTAL APPROPRIATIONS		3,159,646	2,988,000	3,028,500	3,093,200

In 1982, the City established a self-insured Health 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 25-26 PEG

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
805-000-41100.000	INTEREST	7		8	8
TOTAL ESTIMATED REVENUES		7		8	8
APPROPRIATIONS					
805-805-53130.000	OFFICE EQUIP/FURN(NONCAP)		250	50	250
805-805-53400.100	BROADCASTING EQUIPMENT		2,000	3,350	3,000
TOTAL APPROPRIATIONS			2,250	3,400	3,250

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.

BUDGET 25-26  
SCULPTING

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES					
810-000-41100.000	INTEREST	2	1	2	2
TOTAL ESTIMATED REVENUES		2	1	2	2
APPROPRIATIONS					
810-810-57050.101	SCULPTING MACOMB EXPENSE		2,000	2,000	2,000
TOTAL APPROPRIATIONS			2,000	2,000	2,000

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 25-26  
CAPITAL EQUIP & IMPROV

GENERAL	FUNDING SOURCES	LINE ITEM	2025-26	2026-27	2027-28	2028-29	2029-30
CITY SIGNS	GENERAL	CI	-				
CITY HALL GENERATOR	GENERAL	CI	45,000				
CITY HALL LANDSCAPING	GENERAL	CI	-	30,000			
CITY HALL SIDEWALK REPLACEMENT	GENERAL	CI	-	30,000			
CITY HALL STAIRWAY TREADS	GENERAL	CI	-				
CITY HALL FIRE ALARM SYSTEM REPLACE	GENERAL	CI	-				
HARDWARE IT	IT	CE	30,900	31,000	31,000	31,000	31,000
TOTAL			75,900	91,000	31,000	31,000	31,000
<b>FIRE</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
TUCKPOINTING	GENERAL	CI	-	200,000			
APPARATUS BAY REFINISHING	GENERAL	CI		60,000			
REPLACE 20 SCBA BOTTLES	GENERAL	CE	-	25,000	25,000	25,000	
REFURB E-1	GENERAL	CE					400,000
TOTAL			-	285,000	25,000	25,000	400,000
<b>POLICE</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
RENOVATE RECORDS	GENERAL	CI	-	20,000			
ELECTRICAL UPGRADE 911	GENERAL	CI	-	5,000			
911 MOVE AND REMODEL	GENERAL	CI	-	20,000			
WINDOWS PELLA	GENERAL	CI	30,000			55,000	
LOCKER ROOM	GENERAL	CI	14,000				
UPDATE BLDG	GENERAL	CI		25,000			
ROOF FIX	GENERAL	CI			88,000		
STORAGE	GENERAL	CI					18,000
REPLACEMENT VEHICLES	POLICE PROTECTION TAX	CE	90,000	90,000	93,500	93,500	94,500
TOTAL			134,000	160,000	181,500	148,500	112,500
<b>CEMETERY</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-2029</b>	<b>2029-30</b>
MOWERS	GENERAL	CE	-	19,000	19,500	20,000	
ADA RAMP	GENERAL	CI	75,000				
ROAD REPAIR	GENERAL	CI	-				
KUBOTA	GENERAL	CE	9,000	20,000			
MAUSOLEUM EVALUATION	GENERAL	CI			10,000		
TOTAL			84,000	39,000	19,500	20,000	-
<b>OPERATIONS</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-2029</b>	<b>2029-30</b>
BUCKET TRUCK	GENERAL	CE	-	250,000			
TWO TON TRUCK W/PLOW & SPREAD	GENERAL	CE	280,000		300,000		350,000
BACKHOE W/BREAKER	GENERAL	CE	-		160,000		
GRACO GRINDLAZER DC89	GENERAL	CE	-	20,000			
WORK TRUCK	GENERAL	CE	-		65,000	70,000	
JUMP N JACK COMPACTOR	GENERAL	CE	-	6,500			
STREET SWEEPER	GENERAL	CE		385,000			
ONE TON TRUCK W/PLOW & SPREAD	GENERAL	CE		150,000	160,000		
SKID STEER	GENERAL	CE		95,000			
WOOD CHIPPER	GENERAL	CE		80,000			
WHEEL LOADER	GENERAL	CE				250,000	
TANDEM SHEEL DUMP TRUCK W/PLOW	GENERAL	CE				350,000	
SPRAY PATCHER	GENERAL	CE					180,000
PAINTING SHED ROOF	GENERAL	CI	24,000				
LARGE TRUCK SERVICE BAY ADDITION	GENERAL	CI		250,000			
FRONT BUILDING PARKING AND SIDEWALK	GENERAL	CI			100,000		
OIL & CHIP SHOP LOT	GENERAL	CI			35,000		
COLD STORAGE LEAN TO ON WEST	GENERAL	CI				160,000	
OFFIE AND BREAK ROOM REMODEL	GENERAL	CI					60,000
TOTAL			304,000	1,236,500	820,000	830,000	590,000
<b>WATER TREATMENT</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-2029</b>	<b>2029-30</b>
FIRE HYDRANT REPLACEMENT	WATER	CE	25,000	25,000	25,000	25,000	25,000
MISC EQUIPMENT REPLACEMENT	WATER	CE	-	150,000			
TRUCK REPLACEMENT	WATER	CE		50,000			50,000

BUDGET 25-26  
CAPITAL EQUIP & IMPROV

HYDRAULIC POWER UNIT	WATER	CE	15,000					
SPRING LAKE DAM REPAIR	WATER	CI	30,000		20,000			20,000
WATER TOWER CLEAN AND PAINT	WATER	CI		500,000				
TOTAL			70,000	725,000	45,000		25,000	95,000
<b>WASTEWATER</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-2029</b>	<b>2029-30</b>	
JULIE TRUCK	WASTEWATER	CE	45,000					
UTILITY TRUCK	WASTEWATER	CE	80,000	40,000				
UDRIVE BACKUP TRASH PUMP	WASTEWATER	CE	70,000					
SKID STEER	WASTEWATER	CE		50,000				
JETTER	WASTEWATER	CE				500,000		
BURGESS LIFT STATION	WASTEWATER	CI	325,000					
UDRIVE UPGRADE VFD AND SCADA	WASTEWATER	CI	100,000					
LAMOINE VILLAGE LIFT STATION	WASTEWATER	CI		150,000				
THICKNER GEARBOX	WASTEWATER	CI	25,000					
ROOF REPLACE MAIN SHED	WASTEWATER	CI	20,000					
ROOF REPLACE SOUTH SHED	WASTEWATER	CI	25,000					
PLANT SCADA COMPUTER AND SOFTWARE	WASTEWATER	CI	40,000					
DIAMOND FILTER CLOTH REPLACMENT	WASTEWATER	CI	50,000					
UDRIVE SPARE PUMP	WASTEWATER	CI		60,000				
GRANT ST PUMP REPLACEMENT	WASTEWATER	CI		80,000				
WOODRUMS LIFT STATION	WASTEWATER	CI			150,000			
UDRIVE GENERATOR DISINFECT UPGRADE	WASTEWATER	CI			300,000			
BNR SLUDGE HANDLING OVER FLOW UPGRAD	WASTEWATER	CI				2,500,000	2,500,000	
TOTAL			780,000	380,000	450,000	3,000,000	2,500,000	
<b>COMMUNITY DEVELOPMENT</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	
Comprehensive Plan	GENERAL	CI	200,000					
Concrete Sidewalks Thorpe Park/Piper	GENERAL	CI	60,000					
TOTAL			260,000	-	-	-	-	
<b>TRANSIT</b>	<b>FUNDING SOURCES</b>	<b>LINE ITEM</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	
MEDIUM DUTY AND HEAVY DUTY BUS	TRANSIT	CE		2,490,528				
BUS PAD	TRANSIT	CE		307,000				
DEMAND RESPONSE SOFTWARE	TRANSIT	CE	250,000					
TECH PROJ	TRANSIT	CI	67,000					
SOLAR	TRANSIT	CI			1,000,000			
TOTAL			317,000	2,797,528	1,000,000	-	-	



BUDGET 25-26  
GRANT SUMMARY

Type	Funder	Grant Name	Purpose	Grant Period	Awarded Amount	Match	Match %	Match Amount	Status	Department(s)	Internal Grant #
F	Illinois Department of Human Services (IDHS)	Healing Illinois	Strategies and activities in racial healing, narrative change, education and training, and racial healing readiness.	Unknown at this time	\$ 25,000.00	N	0%	\$ -	Implementation in Progress	PD	PD-001-2024
S	Office of the Illinois	Small Equipment Grant	Purchase (22) Drager 4500/30	March - June 2025	\$ 24,254.90	N	0%	\$ -	Awarded	FD	FD-064-2025
P	Capital Power	Community		2024-2025	\$ 2,500.00	N	0%	\$ -	Awarded	FD	FD-046-2024
S	Illinois Department of	STEP Grant	Highway Safety	2024-2025	\$ 18,003.00	N	0%	\$ -	Awarded	PD	PD-047-2024
S	Illinois Department of	5339 Federal Capital		Unknown at this time	\$ -	Y	20%	\$ -	Awarded	Transit	T-048-2021
S	Illinois Department of	Rebuild Round I	Medium and Heavy Duty Bus	2021-2024	\$ 506,400.00	N	0%	\$ -	Awarded	Transit	T-049-2023
S	Illinois Department of	Rebuild Round II	Computers, Cameras, and Bus	2023-2024	\$ 307,000.00	N	0%	\$ -	Awarded	Transit	T-050-2023
S	Illinois Department of	Rebuild Round III	Heavy Duty Buses, Demand	2023-2025	\$ 3,250,000.00	N	0%	\$ -	Awarded	Transit	T-051-2021
S	Illinois Department of	FY21 CARES	Opeartional Grant Funding	2021-2024	\$ 2,817,591.00	N	0%	\$ -	Awarded	Transit	T-052-2022
S	Illinois Department of	FY23 5311	Opeartional Grant Funding	2022-2023	\$ 414,200.00	N	0%	\$ -	Awarded	Transit	T-053-2022
S	Illinois Department of	FY23 DOAP	Opeartional Grant Funding	2022-2023	\$ 1,590,550.00	N	0%	\$ -	Awarded	Transit	T-054-2022
S	Illinois Department of	FY24 5311	Opeartional Grant Funding	2023-2024	\$ 478,401.00	N	0%	\$ -	Awarded	Transit	T-055-2023
S	Illinois Department of	FY24 DOAP	Opeartional Grant Funding	2023-2024	\$ 1,923,610.00	N	0%	\$ -	Awarded	Transit	T-056-2023
S	Department of	RIPi WWTP Grant	Wastewater Treatment Plant	2024-2025	\$ 2,000,000.00	N	0%	\$ -	Awarded	WT	WT-057-2024
S	Department of	CDBG Water Main	Water Main Replacement on	2023-2024	\$ 1,500,000.00	N	0%	\$ -	Awarded	WT	WT-058-2023
S	Senator Halpin	State Grant	Storm Sewer Upgrades	2024-2025	\$ 250,000.00	N	0%	\$ -	Awarded	WW	WW-060-2024
F	Department of	Safe Streets and	To develop the Macomb Illinois	Unknown at this time	\$ 250,000.00	Y	20%	\$ 50,000.00	Awarded	CDC	CD-002-2024
S	Illinois Housing Development Authority (IHDA)	Strong Communities Program	16 houses have been demolished.	11/30/2025	\$ 487,000.00	N	0%	\$ -	Implementation in Progress	CDC	CD-003-2024
S	Illinois Housing Development Authority (IHDA)	Home Repair and Assessment Program	repair/ renovate/ revitalize up to 12 homes.	3/15/2025	\$ 500,000.00	N	0%	\$ -	Implementation in Progress	CDC	CD-004-2024
S	Department of Commerce and Equal Opportunity (DCEO)	Community Development Block Grant	repair/ renovate/ revitalize up to 10 homes.	11/30/2025	\$ 550,000.00	N	0%	\$ -	Implementation in Progress	CDC	CD-005-2024
F	US Department of Housing and Urban Development (HUD)	Thriving Communities Program	1. Grant Assistance with Grantscribe for \$30,000 (funding goes to roadmap construction and assisting with grant applications)	5/30/2025	\$ 90,000.00	N	0%	\$ -	Implementation in Progress	CDC	CD-006-2024
P	Fellheimer Trust of Wesley United Methodist Church Grant	Fellheimer Trust of Wesley United Methodist Church	Construction of the bunker to store the glass for recycling	11/8/2024	\$ 38,000.00	N	0%	\$ -	Implementation in Progress	City Admin	AD-009-2024
P	Glass Recycling Foundation (GRF)	Reimbursement Grant	specific funding designated to provide increased glass recycling to residents in McDonough County with the purchase of a	11/22/2024	\$ 15,000.00	N	0%	\$ -	Implementation in Progress	City Admin	AD-008-2024
P	Ameren Illinois Company	REACH EV Installation	To add EV Infrastructure and charging locations to Macomb	12/31/2025	\$ 50,000.00	N	0%	\$ -	Implementation in Progress	City Admin	AD-007-2024

TOTAL GRANTS: \$ 17,087,509.90

BUDGET 25-26

STAFF LISTING

	GRADE	
ADMINISTRATION		
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	18	1 Position
FINANCE & HR OFFICE		
Finance Director	29	1 Position
Human Resource Specialist	18	1 Position
Finance Specialist	16	2 Position
Account Specialist	15	2 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 Coordinator	16	1 Position
Fleet Technician I	16	1 Position
Fleet Technician II	16	1 Position
Go West Operations Supervisor	17	1 Position

## BUDGET 25-26

## STAFF LISTING

Demand Response Ops Supervisor	17	1 Position
Building & Grounds Coordinator	13	1 Position
Lead Driver	15	1 Position
Go West Dispatcher	14	2 Positions
Demand Response Dispatcher	12	2 Positions
CDL Bus Operator	14	4 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
Assistant Chief	27	1 Position
Captain	24	3 Positions
Lieutenant	X	3 Positions
Firefighter	X	12 Positions
Administrative Assistant	14	1 Regular PT

## 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

## PUBLIC WORKS

Public Works Director	37	1 Position Contract
Administrative Assistant	14	1 Position
GIS Tech Reg Part Time no IMRF	12	1 Position
Operations Seasonal Part-Time		1,000 Hours

BUDGET 25-26  
STAFF LISTING

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	20	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 25-26  
SALARY MATRIX

Grade		Starting	After	After	After	After	After
		Step 1	1 year Step 2	2 years Step 3	3 years Step 4	5 years Step 5	7 years Step 6
10	Y	30,113.43	32,121.00	34,128.56	36,136.12	38,143.68	40,151.24
	H	14.48	15.45	16.41	17.38	18.34	19.31
11	Y	32,264.40	34,415.36	36,566.32	38,717.28	40,868.24	43,019.20
	H	15.52	16.55	17.58	18.62	19.65	20.69
12	Y	34,415.34	36,709.69	39,004.05	41,298.40	43,592.76	45,887.11
	H	16.55	17.65	18.76	19.86	20.96	22.07
13	Y	36,566.31	39,004.06	41,441.81	43,879.57	46,317.32	48,755.07
	H	17.58	18.76	19.93	21.10	22.27	23.44
14	Y	38,717.28	41,298.43	43,879.58	46,460.73	49,041.88	51,623.03
	H	18.62	19.86	21.10	22.34	23.58	24.82
15	Y	40,868.22	43,592.77	46,317.32	49,041.87	51,766.42	54,490.96
	H	19.65	20.96	22.27	23.58	24.89	26.20
16	Y	43,019.19	45,887.14	48,755.09	51,623.03	54,490.98	57,358.92
	H	20.69	22.07	23.44	24.82	26.20	27.58
17	Y	45,170.16	48,181.50	51,192.84	54,204.19	57,215.53	60,226.87
	H	21.72	23.17	24.62	26.06	27.51	28.96
18	Y	47,321.11	50,475.85	53,630.59	56,785.33	59,940.07	63,094.81
	H	22.76	24.27	25.79	27.31	28.82	30.34
19	Y	49,472.06	52,770.20	56,068.33	59,366.47	62,664.61	65,962.74
	H	23.79	25.38	26.96	28.55	30.13	31.72
20	Y	51,623.02	55,064.56	58,506.09	61,947.63	65,389.16	68,830.69
	H	24.82	26.48	28.13	29.79	31.44	33.10
21	Y	53,773.98	57,358.92	60,943.85	64,528.78	68,113.71	71,698.64
	H	25.86	27.58	29.30	31.03	32.75	34.48
22	Y	55,924.95	59,653.28	63,381.61	67,109.94	70,838.27	74,566.59
	H	26.89	28.68	30.48	32.27	34.06	35.85
23	Y	58,075.90	61,947.63	65,819.36	69,691.08	73,562.81	77,434.53
	H	27.93	29.79	31.65	33.51	35.37	37.23

24	Y	60,226.86	64,241.98	68,257.10	72,272.23	76,287.35	80,302.47
	H	28.96	30.89	32.82	34.75	36.68	38.61
25	Y	62,377.81	66,536.33	70,694.85	74,853.37	79,011.89	83,170.41
	H	29.99	31.99	33.99	35.99	37.99	39.99
26	Y	64,528.77	68,830.68	73,132.60	77,434.52	81,736.44	86,038.35
	H	31.03	33.10	35.16	37.23	39.30	41.37
27	Y	66,679.74	71,125.05	75,570.37	80,015.68	84,461.00	88,906.31
	H	32.06	34.20	36.34	38.47	40.61	42.75
28	Y	68,830.71	73,419.42	78,008.13	82,597.00	87,185.56	91,774.27
	H	33.10	35.30	37.51	39.72	41.92	44.13
29	Y	70,981.66	75,713.77	80,445.88	85,177.99	89,910.10	94,642.21
	H	34.13	36.41	38.68	40.96	43.23	45.51
30	Y	73,132.62	78,008.12	82,883.63	87,759.14	92,634.65	97,510.15
	H	35.16	37.51	39.85	42.20	44.54	46.88
31	Y	75,283.57	80,302.48	85,321.38	90,340.29	95,359.19	100,378.09
	H	36.20	38.61	41.02	43.44	45.85	48.26
32	Y	77,434.52	82,596.82	87,759.12	92,921.42	98,083.72	103,246.02
	H	37.23	39.72	42.20	44.68	47.16	49.64
33	Y	79,585.50	84,891.20	90,196.90	95,502.60	100,808.30	106,113.99
	H	38.27	40.82	43.37	45.92	48.47	51.02
34	Y	81,736.45	87,185.55	92,634.65	98,083.74	103,532.84	108,981.93
	H	39.30	41.92	44.54	47.16	49.78	52.40
35	Y	83,887.41	89,479.90	95,072.39	100,664.89	106,257.38	111,849.87
	H	40.34	43.02	45.71	48.40	51.09	53.78
36	Y	86,038.36	91,774.25	97,510.14	103,246.03	108,981.92	114,717.81
	H	41.37	44.13	46.88	49.64	52.40	55.16
37	Y	88,189.31	94,068.60	99,947.88	105,827.17	111,706.46	117,585.74
	H	42.40	45.23	48.06	50.88	53.71	56.54

25-26 GENERAL YEAR END  
BALANCE

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
May 1, 2022	9,054,247
May 1, 2023	8,943,769
May 1, 2024	7,436,335
May 1, 2025	6,513,167
May 1, 2026	5,040,549

BUDGET 25-26  
BONDS & LOANS

		Interest %	ANNUAL PAYMENT	LOAN AMT	PAY OFF DATE	LOAN # OF YEARS	# OF YEARS REMAIN	PROJECT BAL 5/1/2025
FIRE PROTECTION	FIRE TRUCK LOAN	3.53%	57,190	550,000	11/15/2030	12	6	303,937
FIRE PROTECTION	FIRE TRUCK LOAN	5.20%	60,839	472,000	10/15/2034	10	10	453,793
SALES TAX INFRA	SERIES 2020 REFUNDING BOND (2012 GO Bond)	1.68%	VARIES	7,500,000	12/1/2027	15	4	1,859,000
WATER	IEPA LOAN - THM L172947	0.00%	34,849	676,576	10/11/2030	19.5	7	191,671
WATER	IEPA LOAN - WATER TOWER L17-5138	2.21%	58,623	924,628	6/17/2036	19.5	12	592,445
WATER	SERIES 2016 GO REFUNDING BOND	2.22%	VARIES	2,275,000	5/1/2028	11	4	1,011,800
WASTEWATER	IEPA LOAN - WW CLEAN WATER SRF LOAN L17-5197	1.86%	180,804	3,000,000	8/18/2037	20	13	1,936,541
WASTEWATER	CCTV WASTEWATER SYSTEM & TRUCK	1.98%	123,689	475,000	12/2/2025	4	2	78,878
WASTEWATER	SOLAR	4.93%		2,134,000	2/1/2031	6	6	2,134,000



## **SUBJECT: CITY OF MACOMB GRANT POLICIES AND PROCEDURES**

*January 21, 2025*

**PURPOSE:** To establish a clear, transparent, and compliant framework for City of Macomb staff to apply for and manage federal, state, local, and private grants. This document outlines the required steps and responsibilities at each stage of the grant lifecycle to ensure adherence to applicable regulations and promote accountability.

**STATEMENT OF POLICY:** The City of Macomb is committed to a standardized, transparent, and compliant approach to managing all grants. All staff must follow these procedures to ensure accountability and alignment with legal and regulatory requirements at every stage of the grant lifecycle.

**General Purpose:** To provide a consistent and accountable process for grant management that supports the City of Macomb's strategic objectives, ensures compliance with all applicable regulations, and promotes the effective use of grant funding.

**Scope:** This policy applies to all City departments, staff, and partners involved in identifying, applying for, managing, and reporting on grants. It encompasses all stages of the grant lifecycle—Pre-Award, Award, Close-Out, and Audit—and covers federal, state, local, and private funding sources.

**Grant Manager:** The City Administrator shall serve as the Grant Manager.

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### **Pre-Award Phase**

- 1. Grant Opportunity Identification:**
  - Departments must identify grant opportunities that align with the City's strategic priorities and departmental goals.
  - Early consideration of match requirements, budgetary impacts, and sustainability of the program beyond the grant period is required.
- 2. Pre-Application Notification and Approval:**
  - Complete the **Grant Application Approval Form** and submit it to the Grant Writer/Coordinator.
    - Include details about the grant's purpose, source, amount, match requirements, and funding source for the match.
  - The Grant Writer/Coordinator and Grant Manager will review and assess the proposal.
  - If approved, the application should be presented to the appropriate Council sub-committee for initial approval if time constraints allow.
  - Upon Sub-Committee approval, the proposal shall proceed to City Council for authorization to apply.

- **No grant application may be submitted without prior approval from the City Council, regardless of match requirements. Such approval shall include authorization to execute the Grant Agreement, and any other documents required to effectuate the grant purposes.**
  - 3. **Pre-Application Assessment:**
    - Departments must evaluate:
      - Alignment with strategic priorities.
      - Administrative capacity to manage the grant.
      - Long-term sustainability and financial impacts.
      - Potential program income considerations.
  - 4. **Application Submission:**
    - After City Council approval, the grant application may be submitted as required by the funding agency.
    - If the Grant Writer/ Coordinator will submit the application, the Department Head and/or Grant Manager will meet with the Grant Writer/ Coordinator to review application requirements and provide information required for the application.
    - If the Department Head is submitting the application without the assistance of the Grant Writer/ Coordinator, the department shall notify the Grant Writer/Coordinator of submission details.
    - A copy of the application shall be provided to the Grant Writer/ Coordinator and the Finance & Human Resources Director upon submission
  - 5. **Documentation Requirements:**
    - The Grant Writer/ Coordinator will maintain all grant-related documentation, including approval forms, assessment outcomes, and correspondence.
- 

## **Award Phase**

1. **Grant Agreement Execution:**
  - Upon award notification, the Grant Writer/Coordinator, City Attorney, Finance & Human Resources Director, Department Head, and Grant Manager shall review the grant agreement.
  - No funds may be utilized until the agreement is fully executed and all required approvals are in place.
2. **Kick-Off Meeting:**
  - The Grant Writer/ Coordinator will conduct a kick-off meeting to define roles, goals, timelines, and compliance requirements.
3. **Budget Integration:**
  - Grant Writer/ Coordinator will collaborate with the Finance and Human Resources Department to incorporate the grant budget into the City's annual budget, in addition to establishing specific general ledger accounts and cost centers for grant revenues and expenditures, as appropriate or required by the grant.

- The grant agreement and grantor policies establish the requirements for charging costs to the award, reporting those costs, and requesting reimbursement and should be followed.
- All grant related costs invoiced must be eligible for the grant. Specifically, the cost must be reasonable, allowable, necessary, and prudent to provide direct benefit to a grant funded project.
- Federal grant awards must comply with the rules and compliance requirements set forth in the Uniform Guidance (2 CFR Part 200) by the Office of Management and Budget. The Uniform Guidance establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state, local, and federally recognized Indian tribal governments.
  1. **Direct Costs:** Direct costs are costs that have been included in the proposal budget and can be directly attributable to the expenses necessary to fulfill the project objectives.
  2. **Indirect Costs:** Indirect Costs, such as overhead costs or general and administrative costs, are those costs that generally are shared among projects, and therefore cannot be directly attributed to a single project.
  3. **Conflict of Interest:** All employees engaged in the selection, award, or administration of contracts supported by the grant award shall be free of any real or perceived conflict of interest.

#### 4. **Purchasing:**

- All purchases must comply with the grant guidelines and the City of Macomb's Purchasing Policy, refraining from supplanting City funds, where applicable.
- No purchases shall be made from debarred or suspended vendors.
- Purchases exceeding \$1000 should be accompanied by a purchase order for vendor verification. In cases where vendors do not accept purchase orders or time constraints arise, a procurement card may be used with pre-verification requirements.
- Grant Manager will validate vendor eligibility before requisitions are processed.
- Procurement card usage for grant purchases should be minimized due to potential ineligibility for reimbursement; vendor validation remains mandatory.
- The Grant Manager will ensure all purchases or reimbursement comply with allowable grant costs.

#### 5. **Accounts Payable:**

- All accounts payable transactions must comply with the City of Macomb Purchasing Policy.
- The Account Specialist will share Accounts Payable deadlines with all Staff.
- Receipt of order/services should be verified by the Grant Manager before payment is requested.
- The Account Specialist will verify that the invoice price and quantity equal the requisition or explain any variances on the invoice.
- Invoices should be submitted to the Account Specialist and approved in accordance with City policy to ensure that timely payment is made within the grant period.

- Any exceptions to accounts payable deadlines must be approved by the Grant Manager and Finance and Human Resources Director.
  - The Finance and Human Resources Department will reconcile accounts payable payments with grant purchasing records.
  - Any variances will be reported to the Grant Manager.
- 6. Time Reporting (if required by grant):**
- Incorporate time reporting requirements into contract language for related service providers to allow for proper expensing of labor costs.
  - Only time spent delivering grant qualified services by City employees and related service providers will be considered claimable time.
  - The Human Resource Specialist will create appropriate timesheet codes to monitor time reporting and notify the Grant Manager if time reporting procedures aren't being followed.
  - The Grant Manager will follow up with staff that aren't logging hours according to reporting procedures.
  - The Grant Manager will review time sheets on a monthly basis, or more often as deemed necessary.
- 7. Reporting:**
- Both the Grant Manager and the Finance and Human Resource Director are required to review the expenditure report prior to submission and confirm receipt and approval.
  - Grant Writer/ Coordinator will prepare a financial report for the Grant Manager and Finance and Human Resources Director to review, as required by the grant specification, but at least quarterly.
  - Grant Writer/ Coordinator will confirm timely submission of the financial report, and The Finance and Human Resource Department will reconcile the reimbursement received.
- 8. Amendments:**
- If a grant requires a modification or additional funding becomes available, the Grant Manager shall seek Council approval for such modification or application for additional funding.
  - Once the amendment is approved, the Finance and Human Resources Department will prepare and execute any necessary fund transfers to maintain alignment with the grant agency budget and the City grant budget.
  - The budget transfer will be approved by the City Council.
  - Any City employees who make purchases or request reimbursements from grant funds will be notified of the budget amendment if applicable to their area of responsibility.
- 9. Record Retention:**
- The Grant Writer/ Coordinator will maintain grant records as outlined in the grant documents. The City Clerk will maintain executed Grant Agreements.
  - The Finance and Human Resources Department will maintain fixed asset inventory records as outlined in the grant documents.
  - The Finance and Human Resources Department will maintain expenditure report records as outlined in the grant documents.

- All records will additionally be maintained in accordance with the Illinois Local Records Act.

#### 10. Training and Compliance:

- The Grant Writer/ Coordinator, Grant Manager, and any other relevant staff must attend grant training sessions as needed.
  - The Grant Writer/ Coordinator will ensure compliance with procurement policies, grantor requirements, and applicable regulations.
- 

### Close-Out Phase

#### 1. Grant Close-Out Requirements:

- Fulfill all grantor-specified close-out requirements, including final reports and financial reconciliations.
- Submit a **Grant Close-Out Memorandum** to the Finance and Human Resources Department and Grant Manager detailing:
  - Grant name and project number.
  - Final disposition of funds.
  - Completion of required activities.

#### 2. Financial Reconciliation:

- Confirm no further activity in the grant's general ledger account/cost center codes.
- Resolve discrepancies with the Finance and Human Resources Department.

#### 3. Document Retention:

- The Grant Writer/ Coordinator must retain all grant-related documents according to grantor and State-approved retention schedules. **All grant-related documents must be submitted to the Grant Writer/ Coordinator for retention.**
- 

### Audit Phase

#### 1. Internal and External Audits:

- The Department Head and Grant Writer/ Coordinator must be prepared for audits conducted by grantors, external auditors, or the Finance and Human Resources Department.
- The Grant Writer/ Coordinator will provide timely access to documentation and ensure compliance with all audit findings.

#### 2. Post-Audit Follow-Up:

- Address findings and implement corrective actions as needed.
  - Document resolution of audit findings and submit reports to the Grant Writer/Coordinator.
-

## General Responsibilities

### 1. Grant Writer/Coordinator:

- Serve as the main point of contact for all grant-related activities.
- Ensure compliance with this policy and applicable regulations.
- Monitor grant timelines and deliverables.
- Provide quarterly reports to the City Council and other relevant personnel.
- Ensure grant applications are complete and being submitted by the due dates.
- Maintain Grant files to ensure compliance with audits.

### 2. Grant Manager:

- Ensure compliance with all federal, state, and local grant regulations.
- Provide approval for grant applications, amendments, and expenditures for submission to appropriate sub-committees and/or City Council.
- Monitor grant-related activities to resolve conflicts of interest.
- Validate vendor eligibility and budgetary compliance.
- Oversee the close-out and audit processes.
- Attend relevant training and meetings to stay informed on grant policies.

### 3. Department Heads:

- Oversee departmental adherence to the grant policy.
- Ensure timely submission of required forms and documentation.
- Collaborate with appropriate personnel to ensure communication for city projects.
- Attend scheduled meetings for grant applications, awards, close-out, and audits.

### 4. Finance and Human Resources Department:

- Provide support for budgeting, reporting, and financial reconciliation.
- Maintain accurate records of grant expenditures.

### 5. City Council:

- Approve all grant applications before submission.
- Authorize execution of Grant Agreement.
- Approval of fund transfers as necessary or appropriate.

### 6. City Clerk:

- Maintain and Record all executed Grant Agreements.

**SUBJECT: Credit Card Policy and Procedures**

7/20/2023

**PURPOSE:**

The purpose of this policy is to provide users of City of Macomb credit cards with a flexible and efficient way to make purchases. It empowers the cardholder to acquire the necessary materials to conduct business and/or deliver services in a more convenient and expeditious manner. This policy is designed to promote responsible, efficient, ethical and legal utilization of the City's credit cards.

**STATEMENT OF POLICY:**

**General Purpose:**

The City Council has authorized the City Administrator to implement procedures for the use of City credit cards for the following uses:

- Travel - Credit cards may be used for official business - related expenditures for hotel, parking, taxi, meals, gas, airline tickets, emergency City vehicle repairs, and other travel related expenses as authorized by the Mayor or City Administrator.
- Purchases - Credit cards may be used for ordering supplies, including on-line purchases, when pre-approved by the department head.
- Training - Credit cards may be used for conference and class registrations.
- Credit cards shall not be used for cash advances or personal purchases, even if the cardholder intends to reimburse the City.

**Procedures**

- I. AUTHORIZATION: All credit card expenditures are contingent upon the Mayor's, the City Clerk's, the City Administrator's, or the Department Head's approval of the monthly statement of transactions. If an expenditure is deemed inappropriate, the assigned credit card holder will be responsible for reimbursing the City.
- II. RECEIPTS/VERIFICATION: The credit card user is responsible for maintaining receipts of all card transactions and submitting those receipts for payment. Receipts are required for all purchases.
- III. REVIEW: Monthly statements will be reviewed and approved by someone other than the card holder or user.
- IV. PENALTY: Misuse of City credit cards may result in penalties up to and including dismissal from employment.

**Scope:**

This policy shall be applicable to all cardholders and employees having access to City credit card account numbers. This procedure shall remain in effect until such time that it is altered, modified, or rescinded by the City Administrator.

**CREDIT CARD USER AGREEMENT**

I \_\_\_\_\_, as an employee of the City of Macomb, accept responsibility for the safeguard and proper use of any City credit card or account number which I am allowed to use in the performance of my job, in accordance with the terms outlined below.

- Credit cards are to be used solely for travel related business expenses and conference/class registrations incurred by the assigned individual only.
- Credit cards may be used for purchasing department supplies, with prior approval of the department head.

I have read and understand the credit card policy and procedures.

I understand the City Administrator will disallow my use of a City credit card for violation or misuse of the credit card and/or credit card policy and procedures.

I understand that I will be held personally liable for any inappropriate charges I incur to the City credit card, and payment for any such inappropriate charges is hereby authorized to be withheld from my paycheck.

Misuse of City credit cards may result in penalties up to and including dismissal from employment.

The undersigned individual has read and understands the above statements.

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



SUBJECT: Purchasing Policy  
7/20/2023

**PURPOSE:**

This policy is for the purpose of establishing purchasing procedures for the City of Macomb. It is the intent of this policy to provide the standard by which goods and services are procured by City staff and department heads. This policy should ensure Macomb is obtaining the best quality goods and services at the lowest possible price.

**STATEMENT OF POLICY:**

General Purpose:

SOURCES OF SUPPLY

The City Administrator shall oversee sources of supply in concert with the appropriate department. This shall be accomplished with a view toward creating good vendor relations and promoting the best interests of the City.

Purchases shall be awarded, with local vendor preference, on the basis of availability, best price, delivery and quality taking into consideration the reputation and performance capability of the suppliers. On all purchases except open market and emergency purchases, an effort will be made to seek bids from all known local vendors.

APPLICABILITY

Because timeliness is important in the purchasing of some expendable materials such as rock, fuel, etc., this purchasing policy is not necessarily applicable to such purchases. However, department heads are expected to seek competitive quotes and clear such purchases with the City Administrator. Also, departments are encouraged to cooperate and purchase certain materials in bulk to achieve lower unit costs such as purchases of chemicals and fertilizer.

TYPES OF PURCHASES

I. Open Market Purchases

The item is purchased directly from the vendor. One or more quotations are encouraged, but for purposes of this policy, not mandatory.

II. Unbudgeted Purchases

Unbudgeted purchases of up to \$3,000 may be authorized by the City Administrator. Unbudgeted purchases of more than \$3,000 are prohibited unless specifically authorized by the Council, excepting emergency purchases.

Written Quotations

Written quotations are sought from more than one vendor. For purposes of this policy every effort should be made to seek current written quotes from at least three or more vendors

however, there may be certain specialty items where the number of vendors is limited. The purchase decision shall be based upon the best quality item at the lowest responsible quoted price. Procurement of vehicles and equipment and materials through the state bid process is considered as pre-qualified in terms of meeting the three-quote requirement.

#### Sealed Quotes

Specifications for the item are drawn up. Invitation to bid is sought from three or more prospective vendors. Quotes are opened at a predetermined time and place as set forth in the bid invitation. The purchase decision shall be based upon the best quality for the lowest responsible quoted price.

#### Formal Bidding - Applies to Public Improvement Projects Over \$20,000

Specifications for the item are drawn up. Illinois statutes on construction, improvements and special assessment districts shall apply to the method in which specifications are formulated and advertised. Invitation to bid is sought from three or more prospective vendors. Public Notice of bid taking shall be given. Bid bonds or other security may also be required. Bids are opened at a specified time and location advertised in the Public Notice and Invitation to Bid. The award shall be given to the lowest responsible bidder or may be awarded on the basis of best quality for the lowest responsible quoted price, as governed by State statute.

#### Emergency Purchases

For purposes of this policy, an "emergency" shall be defined as an event which interrupts the normal administration of municipal services thereby jeopardizing the life, health, safety, or convenience of citizens. In the event of an emergency, the purchase of supplies, materials, equipment, or manpower, must be made immediately without the opportunity of City Council approval. The City Administrator is authorized to make the necessary purchases in excess of the amount established in this policy, but shall make an effort to inform the Mayor prior to authorizing the purchase if it exceeds \$5,000 in price. In the event of an emergency purchase a report shall be submitted to the Mayor and City Council at the earliest possible date. The report shall detail the circumstances of the emergency purchase.

#### Sole Source Purchases

It may be evident from time to time that the necessary product or service is available only through one source. This may be the result of highly specialized equipment or needs within a department. In such a case, the department head shall supply written justification to the City Administrator along with the written quotes. This applies to purchases greater than \$5,000.

#### PURCHASING PROCEDURES

##### Amount \$0 to \$5,000 Open Market Purchases:

- I. The Department Head or designee is authorized to purchase the item directly from the vendor.

- II. One or more quotations are encouraged but not mandatory.
- III. Invoice or ticket shall be delivered as soon as possible to the Business Office for processing.

Amount \$5,000 to \$10,000 - Written Quote Purchases:

- I. The Department Head or designee seeks written quotes except this requirement may be waived by the City Administrator if the quotes were earlier obtained, but still considered current.
- II. Department Head or designee submits written quotes or request to waive written quotes to the City Administrator with a recommendation to purchase. The City Administrator returns recommendation and quotes to department head as either approved, disapproved, modified, or requests additional information.
- III. Purchase made on the basis of the best quality for the lowest responsible quoted price.
- IV. Council action is not required in advance of making the purchase.
- V. As soon as a decision has been made to purchase.
- VI. Invoice or ticket shall be delivered as soon as possible to the Business Office for processing.

Amount \$10,000 to \$20,000 - Capital Improvement Projects

Amount \$10,000 and Over - Other Purchases

- I. The Department Head or designee prepares set of specifications. Specifications and justification for the purchase are submitted to the City Administrator. The City Administrator returns the specification/justification as approved, disapproved, modified, or with request for additional information.
- II. If approved, the department head seeks sealed quotes from three or more vendors. Vendors are provided specifications from which to prepare quotes.
- III. Sealed quotes are opened at a predetermined place and time. department head submits quotes along with recommendation to the City Administrator. The City Administrator will then approve, disapprove, or modify the recommendation.
- IV. The purchase request along with the quote tabulations shall be placed on the next regularly scheduled City Council agenda. The City Council takes whatever action necessary. The purchase shall be made on the basis of the best quality for the lowest responsible quoted price.
- V. Invoice or ticket shall be delivered as soon as possible to the Business Office for processing.

Amount \$20,000 and Over - Formal Bid Process for Public Improvement Projects:

- I. The department head or designee prepares a set of specifications. If the purchase entails construction, reconstruction, or an improvement or if financing is by special assessments or bonds, the Illinois Code shall govern the preparation of specifications and bid taking.

- II. Specifications and justification for the purchase are submitted to the City Administrator. The City Administrator either approves, disapproves, modifies, or requests additional information concerning the purchase.
- III. The purchase shall be scheduled at the next regular City Council meeting. The City Council authorizes the taking of bids and the bid opening.
- IV. Upon City Council authorization, invitations for bids are sent to three or more vendors and notice of the invitation is published.
- V. Invitation for bids and notice may have to conform with the Illinois Code. Bid and/or performance bonds or cash security may also be required.
- VI. Bids are opened at time and place specified by the City Clerk. The award shall be given to the lowest responsible bidder. The purchase shall be made on the basis of the lowest responsible bid. If it is a "public improvement" project as defined by State Statute, and thus requires formal bidding and contract procedures. The purchases may be made on the basis of the best quality for the lowest responsible quoted price if the purchase is not defined as a "public improvement" by Statute - generally excluding purchase and major repair of equipment and machinery, and securing of professional services.
- VII. All original bids shall be delivered to the City Clerk along with the original documents.

Emergency Purchases of Over \$5000 - Open Market Purchases:

- I. An "emergency" shall be defined as an event which interrupts the normal administration of municipal services thereby jeopardizing the life, safety, health, public welfare, for convenience of the citizens. Examples of an emergency include, but are not limited to power or other utility outage, equipment failure or breakdown, major storms or disasters.
- II. Emergency purchases are for emergency purposes only and this policy shall not be used to circumvent the regular purchasing policies.
- III. In the event of an emergency, the department head shall make every attempt to contact the City Administrator to apprise them of the purchase necessary. The City Administrator is authorized to make the purchase to protect life, safety, health, or convenience of the citizens. The City Administrator shall make every attempt to contact the Mayor and apprise them of the purchase necessary.
- IV. In the absence of the City Administrator, the department head shall make every attempt to contact the Mayor. In the absence of the City Administrator and Mayor, the department head shall make every attempt to contact the Mayor Pro-Tem.
- V. The City Administrator shall submit a report to the Mayor and City Council detailing the circumstances of the emergency purchase.
- VI. As soon as a decision has been made to purchase.
- VII. Invoice or ticket shall be delivered as soon as possible to the Business Office for processing.

Scope:

This policy shall be applicable to all elected officials, City Administrator, and department heads and managers. This procedure shall remain in effect until such time that it is altered, modified, or rescinded by the City Administrator.

SUBJECT: Investment Policy  
7/20/2023

PURPOSE:

It is the policy of the City of Macomb to invest all public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

STATEMENT OF POLICY:

General Purpose:

Except for cash in certain restricted and special funds, the City of Macomb encourages the consolidation or pooling of cash balances from individual funds to maximize investment earnings. Investment income earned from consolidated investments shall be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

Limitation of Liability

Investment officers acting in accordance with this investment policy and written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Objective

The primary objectives, in order of priority, shall be:

- I. Legality  
Conformance with all federal, state and other legal requirements shall be assured in all investment activities.
- II. Safety  
Preservation of capital and protection of investment principal.
- III. Liquidity  
Maintenance of sufficient liquidity to meet operating requirements.
- IV. Yield  
Attainment of market rates of return.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the entity's needs for legality, safety, liquidity, rate of return, diversification and its general performance.

### Delegation of Authority

Management and administrative responsibility for the investment program is hereby delegated to the City Treasurer who shall establish such supplemental written procedures for the operation of the investment program as determines necessary.

### Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business.

### Authorized Financial Dealers and Institutions

The City Treasurer will maintain a list of financial institutions authorized to provide investment services. Financial institutions currently authorized for deposit of city funds for checking and/or investment purposes include:

Hometown Community Banks Divisions of Morton Community Bank  
First Federal Bank  
First State Bank of Western Illinois  
MidAmerica National Bank  
First Bankers Trust Company  
Illinois Funds  
US Bank

In addition to the financial institutions listed above the following broker-dealers are authorized to be used for investment purposes:

AG Edwards Bank of America Edward Jones Huntington Bank  
Mult-Bank Securities Wells Fargo  
Vining Sparks

### Authorized and Suitable Investments

Investments may be made in any type of security allowed for in Illinois statutes regarding the investment of public funds. Investments shall be made that reflect the cash flow needs of the fund type being invested. Investment types currently authorized include:

- I. Certificates of Deposit
  - i. The Illinois Funds Investment Pool
  - ii. United States Government Securities
  - iii. Securities guaranteed by the full faith and credit of the United States Government

- iv. Any other security permitted by law and approved by the City Council.
- II. Collateralization
- Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement and held at an independent - third party institution in the name of the municipality. Collateral with a market value equal to at least 110% of the deposits in excess of FDIC limits shall be required.

Collateral currently authorized includes:

- i. United States Treasury Bills
- ii. United States Treasury Notes
- iii. United States Treasury Bonds
- iv. Federal Farm Credit Bank Bonds
- v. Federal Home Loan Bank Bonds
- vi. Federal National Mortgage Association Short Term Discount Obligations (Fannie Mae)
- vii. Federal Land Bank Bonds
- viii. Government National Mortgage Association (Ginnie Mae)
- ix. Federal Home Loan Mortgage Corporation (Freddie Mac)

Any instrument authorized for use as collateral may also be used for investment purposes.

#### Safekeeping and Custody

All security transactions, including collateral for repurchase agreements, entered into by the City of Macomb, shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by an independent third-party custodian designated by the City Treasurer and evidenced by safekeeping receipts and a written custodial agreement.

#### Diversification

The entity shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

#### Maximum Maturities

To the extent possible, the City of Macomb shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than four (4) years from the date of purchase. Reserve funds may be invested in securities exceeding four (4) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

### Internal Control

The City Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The internal controls shall address the following points:

- I. Control of collusion
- II. Separation of transaction authority from accounting custodial safekeeping
- III. Written confirmation of telephone transactions for investments and wire transfers

### Performance Standards

The city's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. Portfolio performance shall be measured against the 13-Week maturity United States Treasury Bill.

### Reporting

The City Treasurer shall prepare an investment report at least monthly. The report should be provided to the City Council and available on request. The report should be in a format suitable for review by the general public. An annual report shall also be provided to the Council.

### Marking to Market

A statement of the market value of the portfolio shall be issued to the City Council at least quarterly.

### Investment Policy Adoption

The investment policy shall be reviewed on an annual basis by the City Treasurer and any modifications made thereto must be approved by the City Council.

### Scope:

This policy includes all funds governed by the City Council, but specifically excludes Police and Fire Pension Funds which are governed by separate investment policies adopted by their respective boards.