



macomb
illinois

Small-town living. Community driven.

BUDGET

CITY OF MACOMB, ILLINOIS

FISCAL YEAR 2026-2027

Citizen Focused
Prioritizing citizens' needs.

Integrity
Do the right thing, always.

Collaboration
Together we are better.

Innovation
**Embracing change,
creating opportunity.**

Stewardship
Protecting our future.

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Scott Coker
City Administrator
309.837.0501
scoker@cityofmacomb.com

Memorandum

To: Mayor and Council

From: Scott Coker

Subject: 2026-2027 City of Macomb Budget

Date: March 16, 2026

Honorable Mayor and Aldermen,

In this memo last year, I commented on the many good things happening in the City of Macomb. To continue that strong momentum, we have proposed a budget that includes several forward thinking projects as you will see in the following pages.

Over the last year, we have completed the strategic planning process that will guide our staff as they move their departments forward. We plan to build on that process by completing a City wide comprehensive plan that will be led by new Community Development Director Cesar Suarez. We have also started work on a marketing plan with the Leap Group that will highlight the good quality of life we enjoy in the City.

The strategic plan, with the summary shown later, has focus areas that build on our Core Values and works to improve our community as we focus on serving our citizens.

An important Core Value is Collaboration which has been shown as we worked through the budget process. This process is very thorough, as we have 10 departmental meetings, 8 Council committee meetings and discussion/review at 4 Council meetings. Also, I would be remiss if I didn't thank Melissa Worley for her hard work putting the budget together and to thank all of our department heads in developing their budgets to fit in the City budget.

We continue to work diligently to research and develop the economic project that will be anchored by the proposed Sports Complex. There are several moving parts in the discussion including working with a developer for the project. State of Illinois Star bonds, property acquisition, etc. I feel this is the most important project we are working on and if is determined

that the project will move forward, will be the most important project to happen in Macomb in many decades.

Just a few of the programs and projects that are being worked on and will continue are the Community calendar, landbank, EV chargers in the downtown, Square alley lighting, residential façade grants, downtown façade grants, marketing plan, and continued development of art and parks in the City. Others include, a new Water plant, upgrades at the Wastewater plant and continued street projects. Also, we continue to strengthen our relationships with our City partners and will keep doing that in the next fiscal year.

The proposed budget has the following factors:

1. The general fund is projected to have an estimated cash balance of \$5,058,000 at the end of the FY26-27 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 \$1.9 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. Unfortunately, the City has received an estimate of over \$300,000 just to temporarily shore up the concrete deck at Glenwood pool. With that cost, the pool will be taken off line until an alternative site can be developed.
3. Community/Economic Development budget includes \$200,000 for a comprehensive plan and funding for a new planning & development specialist. There are also several line items listed in the Business Development fund to support local businesses and continue work on the Sports complex. Recently the City has acquired the Randolph House and will be working to find a developer to move the project forward.
4. 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. As you can see by the summary sheet, Jessica continues to do a wonderful job finding and applying for grants to support the City.
5. The City continues to receive and unreasonably high level of FOIA requests and to assist the City Attorney in completed those requests, a part time FOIA clerk has been programmed into the budget.
6. The budget contains a 4.0% pay increase for all full-time employees.
7. In the East Side TIF there is \$150,000 programmed for housing rehabilitations and \$100,000 for downtown façade grants. There is \$50,000 planned for residential rehabs. in the West side TIF.
8. The City has a self-funded employee health insurance system administered by Consociate and Dansig, with a reinsurance policy for claims over \$50,000 from Tokio

Marine. The projected balance for the health fund is over \$2.0 million at the end of the fiscal year, which is a stable balance in the fund. The Finance and HR department will be putting out an Request for Proposals (RFP for a new broker for the plan).

9. The Police and Fire pensions will use \$2,888,000 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.
10. The City’s portion to the IMRF pension will be \$322,586.

General Fund

The General Fund Revenue is projected to be \$13.5 million with expenditures of \$15.4 million for projected deficit spending of \$1.9 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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Sales Tax	\$2.86	\$2.95	\$3.45	\$3.53	\$3.73	\$3.70	\$4.20	\$4.20
Income Tax	\$2.33	\$2.47	\$2.70	\$2.51	\$2.51	\$2.46	\$2.79	\$2.79
Use Tax	\$0.74	\$0.96	\$0.71	\$0.58	\$0.57	\$0.58	\$0.14	\$0.04
Infrastructure Sales	\$1.65	\$1.55	\$2.02	\$2.19	\$2.30	\$2.11	\$2.50	\$2.50
Personal Property Replacement Tax	\$0.28	\$0.27	\$0.62	\$0.80	\$0.52	\$0.33	\$0.19	\$0.09
Video Gaming	\$0.08	\$0.05	\$0.12	\$0.11	\$0.11	\$0.13	\$0.22	\$0.20
Tele Tax	\$0.24	\$0.22	\$0.18	\$0.16	\$0.16	\$0.12	\$0.14	\$0.13
MFT Allotments	\$0.54	\$0.45	\$0.50	\$0.39	\$0.34	\$0.34	\$.33	\$.33
MFT TRF Additional	\$0.24	\$0.32	\$0.36	\$0.32	\$0.32	\$0.32	\$0.35	\$.33
State and Municipal Cannabis Use	\$0.00	\$0.02	\$0.15	\$0.17	\$0.19	\$0.19	\$0.18	\$0.18

Property Tax	\$1.64	\$1.82	\$2.26	\$2.83	\$2.70	\$3.20	\$3.82	\$3.88
Court Fines	\$0.13	\$0.08	\$0.06	\$0.11	\$0.11	\$0.09	\$0.11	\$0.11
Total	10.735	11.155	13.123	13.692	13.548	13.56	14.29	14.111

3. Projects include \$150,000 for a generator and \$16,000 for a replacement humidifier for City Hall.
4. Due to rising costs, the Garbage rate is proposed to go from \$22.50/month to \$23.50/month.
5. The General Fund is the only source of funds to purchase equipment and vehicles for the Operations Division of Public Works. This budget includes: \$250,000 for a 2 ton truck with plow and salt spreader that was ordered last year, \$250,000 for a bucket truck, \$160,000 for a back hoe, \$20,000 for a Graco grind lazer, \$,6,500 for a jump-n-jack, and \$425,000 for a street sweeper.
6. In the Cemetery department, \$24,500 is planned for new mowers, \$20,000 for a replacement RTV, and \$5,500 for a replacement shop heater. There is also \$30,000 budgeted for improvements on the stone shelter.
7. Transit has several grants in process including new buses, IT hardware & software, and new bus pads. There are also personnel changes planned at Transit as the Assistant Director is retiring and will not be replaced.
8. Community Development continues to do well improving the community and has \$200,000 budgeted for a comprehensive plan and a new Planning & Development specialist.
9. The Fire department has \$66,000 planned to upgrade SCBA's and \$45,000 for tuckpointing on Station #1. It is the 50 anniversary of Station #1 and a celebration is planned at Heritage days.
10. 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 \$70,000 for building improvements.

Water Fund

The water plant project continues with the design complete and the project out for bids. Capital improvements and equipment in the Water Department include; 2 new pickups \$125,000, fire hydrant replacement, \$25,000, water main replacement \$100,000, water towers inside clean and paint \$50,000, and lead service line replacement \$300,000

The following rate and debt service schedule is proposed to cover upcoming expenses.

Water
Rate

Fiscal Year	Rate/100 c.f.	Minimum Charge	Debt Service
25-26	\$ 6.29	\$ 5.75	\$ 12.25
26-27	\$ 6.60	\$ 5.75	\$ 15.00
27-28	\$ 6.93	\$ 5.75	\$ 18.00
28-29	\$ 7.28	\$ 5.75	\$ 21.00
29-30	\$ 7.64	\$ 5.75	\$ 25.33
30-31	\$ 8.02	\$ 5.75	\$ 25.33

Wastewater Fund

Capital equipment and improvements for the Wastewater department include, engineering for biological nutrient removal \$100,000, new jetter \$500,000, Udrive generator and disinfection \$300,000, overflow system upgrades \$300,000, Udrive trash pump \$120,000, utility truck \$80,000, Udrive spare pump \$80,000, Grant street pump \$80,000, Julie truck \$40,000, Redzone software \$20,000, Digester monitoring \$20,000, and new laboratory dishwasher \$15,000.

The following rates and debt service schedule is proposed for the next several years to cover upcoming costs.

Wastewater
Rate

Fiscal Year	Rate/100 c.f.	Minimum Charge	Debt Service
25-26	\$ 3.92	\$ 3.64	\$ 6.00
26-27	\$ 5.50	\$ 3.64	\$ 6.00
27-28	\$ 5.78	\$ 4.00	\$ 6.00
28-29	\$ 6.06	\$ 4.00	\$ 7.00
29-30	\$ 6.37	\$ 4.00	\$ 8.00
30-31	\$ 6.69	\$ 4.00	\$ 8.00

Summary

Overall, the City is in a good fiscal position. While we are deficit spending around \$1.9M, 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 26-27 is \$5.05 million which is over the recommended level of 25-30% of General fund expenses.

This budget includes several projects to move the City forward and keep our positive momentum.

While our budget is good now, 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 26-27
LIST OF ELECTED OFFICIALS



CITY OF MACOMB, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2027

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

Jennie Hemingway, Alderman at Large

Don Wynn, Alderman at Large

Administration

Scott Coker, City Administrator

Lisa Scalf, City Attorney

Dan Meyers, Fire Chief

Todd Tedrow, Interim Police Chief

Alice Ohrtmann, Public Works Director

Melissa Worley, Finance & Human Resources

Director

Cesar Suarez, Community Development Director

Savannah Ballard, Marketing & Downtown Director

CallaBria Putrino, Transit Director

BUDGET 26-27
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.

BACKGROUND

In September 2025, the City of Macomb embarked on a strategic planning process. The purpose of the process was to align around a clear set of strategies that help move the city toward a sustainable path and to deepen partnerships to increase our impact.

VISION

A vibrant welcoming community providing opportunities for all.

MISSION

The City of Macomb’s mission is to meet the needs and exceed the expectations of our residents, businesses, and visitors.

VALUES

- ▶ Citizen Focused - Prioritizing citizens’ needs.
- ▶ Integrity - Do the right thing, always.
- ▶ Collaboration - Together we are better.
- ▶ Innovation - Embracing change, creating opportunity.
- ▶ Stewardship - Protecting our future.

FOCUS AREAS





NEIGHBORHOOD & COMMUNITY DEVELOPMENT

Vision:

Neighborhoods in Macomb have a strong sense of community, where neighbors actively engage with one another through local events and shared spaces. They have well-maintained public areas, safe streets, and convenient access to essential amenities like parks, schools, and local businesses, all contributing to a high quality of life for residents.

THRIVING DOWNTOWN

Vision:

Macomb's downtown is the energetic heart of the community, bustling with unique, locally owned shops, cozy cafes, and historical architecture that draws both residents and visitors. It serves as a lively gathering space, frequently hosting farmers' markets, festivals, and cultural events that activate the street life well into the evening.

RELIABLE INFRASTRUCTURE

Vision:

The City of Macomb ensures consistent and high-quality services through well-maintained roads, modern water and sewage systems, minimizing disruptions for residents and businesses.

SAFE COMMUNITY

Vision:

The City of Macomb is a community where residents feel secure in their homes and public spaces, characterized by low crime rates and well-maintained environments.

GROWING ECONOMY

Vision:

The City of Macomb's economy is diversified and resilient, anchored by a mix of successful small businesses and innovative local industries that create stable job opportunities for residents. This economic health supports our community's tax base, which funds quality public services and encourages further investment, leading to sustained prosperity.

EFFECTIVE GOVERNMENT

Vision:

The City of Macomb provides transparent, fiscally responsible management that prioritizes efficient delivery of essential services like public safety, utilities, and infrastructure maintenance. It actively engages with residents through accessible channels to ensure local policies reflect community needs and foster a high degree of public trust.

STRONG PARTNERSHIPS

Vision:

The City of Macomb engages in formal and informal collaborations between the local government, private businesses, education institutions, non-profits, and neighboring municipalities to leverage resources and share expertise. These alliances are crucial for tackling complex issues like economic development, securing external funding for infrastructure projects, and expanding local services beyond the city's individual capacity.



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.



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.



2026-2027 Budget Preparation Schedule

City of Macomb

December 2025 – April 2026

- December 3:** Budget lines, including Capital, open in BSA
- December 22:** All budget requests, including 5-year projections, entered in BSA and due to Finance & HR Office
- January 23:** Budget and CIP compiled in BSA by Finance & HR Office
- January 26 – February 6:** Administrator, Mayor, and Finance & HR Director meet individually with all Department Heads to review budget requests, financial status, and departmental goals
- February 9 – March 9:** Standing Council Committees meet with Administrator, Mayor, Finance & HR Director, and appropriate Department Heads to review fiscal status and departmental budget requests
- March 16:** Proposed Budget completed by City Administrator and delivered to Mayor and City Council
- March 23:** City Administrator reviews proposed budget at Council Committee of the Whole
- March 25:** Advertise Public Hearing (10 days before P.H.)
- April 6:** Council, 1st Reading of Ordinance Adopting Budget
- April 13:** Public Hearing on Budget at Council Committee of the Whole meeting
- April 20:** Council, Final Reading of Ordinance Adopting Budget

BUDGET 26-27
DEPARTMENT BUDGET ASSIGNMENTS



DEPARTMENT	FUND NAME	FUND NUMBER	
ADMINISTRATION	GENERAL GOVERNMENT- Revenues	100	
	SPORTS COMPLEX	170	
	GENERAL SEVERANCE	260	
	IT	460	
	GENERAL LIABILITY AND WORKERS COMP	705	
	GIFT AND DONATION	760	
	HEALTH INSURANCE	800	
	PEG	805	
COMMUNITY DEVELOPMENT	BUSINESS DEVELOPMENT DISTRICT NO. 1	302	
	EAST SIDE AND DOWNTOWN TIF	304	
	WEST SIDE TIF	307	
	REVOLVING LOAN PROGRAM	320	
	COMMUNITY DEVELOPMENT GRANTS	325	
	HOUSING GRANT	727	
FIRE	FIRE PROTECTION TAX	240	
	FIRE 2%	306	
	FIRE GIFT AND DONATION	762	
FIRE PENSION	FIRE PENSION	740	
MARKETING	MARKETING AND DOWNTOWN	309	
	HOTEL TAX	410	
	DOWNTOWN SCULPTING	810	
POLICE	POLICE DUI	205	
	POLICE DRUG ASSET FORFEITURE	215	
	POLICE SEX OFFEND	225	
	POLICE FEDERAL DRUG	230	
	POLICE WARRANTS	235	
	POLICE VEHICLE	245	
	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 AND DONATION	761	
POLICE PENSION	POLICE PENSION	750	
PUBLIC WORKS	SALES TAX-INFRASTRUCTURE	110	
	OPERATIONS DIVISION	200	
	GARBAGE	210	
	CEMETERY MAINT	220	
	WATER TREATMENT	500	
	WATER TREATMENT SEVERANCE	510	
	WATER TREATMENT BOND AND INTEREST	520	
	CDBG WATER GRANT	535	
	WATER TREATMENT SPECIAL PROJECTS	560	
	WASTEWATER	600	
	WASTEWATER SEVERANCE	610	
	STORM SEWER	615	
	WASTEWATER BOND AND INTEREST	620	
	WASTEWATER SPECIAL PROJECTS	660	
	OPERATIONS SPECIAL PROJECTS	729	
	MOTOR FUEL TAX	730	
	TRANSIT	TRANSIT	700
		TRANSIT SEVERANCE	701
FINANCE	ALL FUNDS	ALL	

BUDGET 26-27
CASH SUMMARY



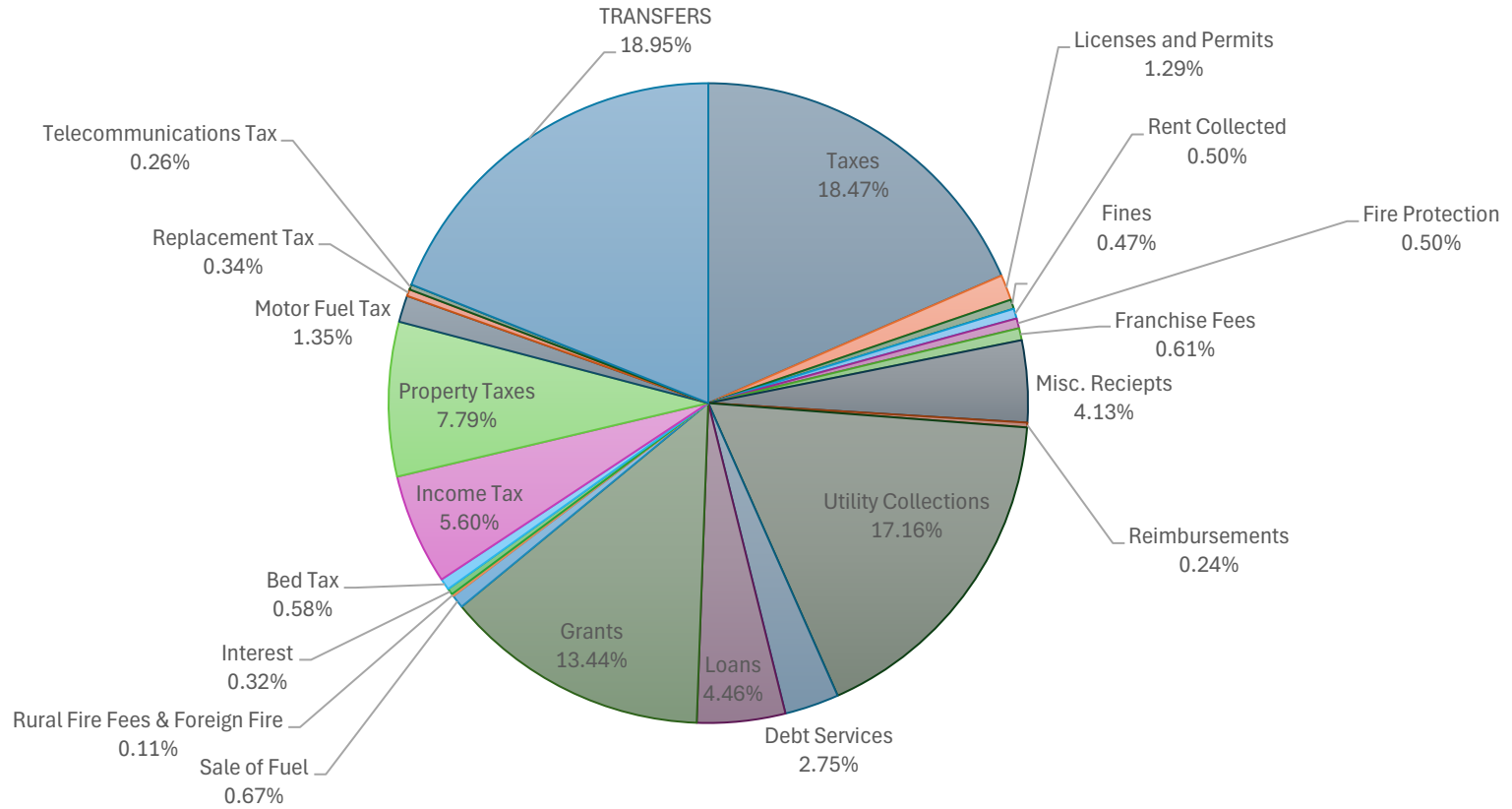
Fund	Description	05/01/2023	05/01/2024	05/01/2025	REV 25/26	EXP 25/26	05/01/2026	REV 26/27	EXP 26/27	05/01/2027
100	GENERAL GOVERNMENT	8,943,769	7,743,635	7,081,741	13,894,961	13,991,181	6,985,520	13,529,346	15,456,757	5,058,110
110	SALES TAX-INFRASTRUCTURE	1,119,433	992,873	1,911,032	2,536,333	2,337,252	2,110,113	2,500,900	4,163,300	447,713
170	SPORTS COMPLEX	-	-	-	267,000	123,600	143,400	600,000	600,000	143,400
200	OPERATIONS DIVISION	34,124	108,186	(7,480)	2,771,039	2,668,501	95,058	4,388,900	4,481,950	2,008
205	POLICE DUI	34,810	45,891	53,863	9,363	1,391	61,835	-	20,000	41,835
210	GARBAGE	226,571	379,646	339,068	1,133,766	1,234,988	237,846	1,175,430	1,286,043	127,233
215	POLICE DRUG ASSET FORFEITURE	77,037	100,216	68,576	16,069	47,693	36,953	-	6,000	30,953
220	CEMETERY MAINT	40,039	45,354	49,893	7,025	8,000	48,918	7,025	7,000	48,943
225	POLICE SEX OFFEND	8,549	9,316	11,742	2,425	250	13,917	-	1,000	12,917
230	POLICE FEDERAL DRUG	200	773	773	0	-	774	-	-	774
235	POLICE WARRANTS	9,627	9,661	9,245	1,255	-	10,500	-	1,000	9,500
240	FIRE PROTECTION TAX	162,518	203,875	159,539	136,147	118,029	177,657	132,800	118,029	192,428
245	POLICE VEHICLE	14,948	15,152	13,826	157	-	13,984	-	-	13,984
250	POLICE PROTECTION TAX	106,447	152,828	188,032	99,516	95,000	192,548	96,300	98,850	189,998
260	GENERAL SEVERANCE	181,784	200,007	190,003	90	79,452	110,641	70	-	110,711
302	BUSINESS DEVELOPMENT DISTRICT NO 1	-	-	-	167,000	167,000	-	2,000,000	1,270,000	730,000
304	EAST SIDE AND DOWNTOWN TIF	-	8,774	202,094	490,812	573,000	119,906	506,150	475,000	151,056
306	FIRE 2%	87,507	88,680	94,481	76,468	65,342	105,608	41,050	28,500	118,158
307	WEST SIDE TIF	320,597	334,382	386,312	224,189	175,150	435,351	203,382	454,889	183,844
309	MARKETING AND DOWNTOWN	20,598	49,822	30,656	145,717	116,042	60,332	179,717	180,561	59,488
320	REVOLVING LOAN PROGRAM	78,932	69,456	87,832	32,541	25,150	95,223	3,770	51,000	47,993
325	COMMUNITY DEVELOPMENT GRANTS	189,441	292,785	269,509	310,934	76,413	504,030	637,464	250,000	891,494
410	HOTEL TAX	17,548	18,742	43,446	283,919	267,425	59,940	286,810	279,925	66,825
440	POLICE FORFEITURE	7,437	7,441	7,445	5,004	-	12,449	-	-	12,449
445	POLICE ISP DRUG SEIZURE	0	-	-	7,365	-	7,365	-	-	7,365
450	POLICE ELECTRONIC TICKETS	4,854	5,549	25,138	25,588	6,000	44,726	-	-	44,726
455	POLICE IL RETURN SEIZ	17,925	20,351	20,362	10	2,000	18,372	-	5,000	13,372
460	IT	52,980	818	680	278,004	269,354	9,330	164,005	164,000	9,335
470	POLICE GRANTS	-	51,922	20,360	45,369	40,857	24,873	-	-	24,873
500	WATER TREATMENT	1,779,199	1,011,416	1,285,368	4,826,172	5,144,068	967,472	6,120,805	5,546,876	1,541,401
510	WATER TREATMENT SEVERANCE	35,805	33,725	38,867	16	-	38,883	-	-	38,883
520	WATER TREATMENT BOND AND INTEREST	172,327	489,843	608,479	788,261	345,575	1,051,165	990,300	347,575	1,693,890
535	CDBG WATER GRANT	156,575	156,424	-	1,068,111	1,068,111	-	-	-	-
560	WATER TREATMENT SPECIAL PROJECTS	26,024	437,596	702,148	200,294	900,000	2,441	-	-	2,441
600	WASTEWATER	641,857	650,156	197,062	3,495,565	3,445,359	247,268	4,910,164	4,388,527	768,905
610	WASTEWATER SEVERANCE	35,867	32,733	35,959	16	2,432	33,543	-	-	33,543
615	STORM SEWER	178,410	140,229	235,441	350,084	350,000	235,525	100,050	50,000	285,575
620	WASTEWATER BOND AND INTEREST	458,878	314,347	271,592	263,402	283,260	251,734	379,374	304,004	327,104
660	WASTEWATER SPECIAL PROJECTS	-	-	1,355	912,432	552,300	361,487	-	200,000	161,487
700	TRANSIT	1,047,644	1,398,524	1,627,980	3,220,471	2,969,908	1,878,542	6,532,365	6,368,849	2,042,058
701	TRANSIT SEVERANCE	-	37,659	23,326	14	9,200	14,140	14	9,320	4,834
705	GENERAL LIABILITY AND WORKERS COMP	96	96	3,878	917,682	842,132	79,428	1,020,956	1,020,956	79,428
727	HOUSING GRANT	-	-	-	192,065	192,065	-	-	-	-
729	OPERATIONS SPECIAL PROJECTS	64,068	-	268,578	685,100	921,241	32,437	2,639,100	2,639,000	32,537
730	MOTOR FUEL TAX	1,886,220	1,868,775	1,065,671	704,051	657,000	1,112,722	670,165	739,400	1,043,487
760	GIFT AND DONATION	89,125	94,434	89,168	3,321	17,998	74,491	-	-	74,491
761	POLICE GIFT AND DONATION	43,078	12,853	15,346	11,132	156	26,322	5	-	26,327
762	FIRE GIFT AND DONATION	-	4,927	7,045	5,644	2,240	10,449	3,005	3,000	10,454
800	HEALTH INSURANCE	2,176,139	2,046,400	1,972,777	3,242,623	3,262,276	1,953,124	3,525,420	3,512,848	1,965,696
805	PEG	19,850	19,858	16,490	9	3,376	13,123	8	3,250	9,881
810	DOWNTOWN SCULPTING	4,299	4,301	4,303	3,002	7,303	2	-	-	2
	TOTALS:	20,573,138	19,710,433	19,729,002	43,857,533	43,465,071	20,121,465	53,344,850	54,532,409	18,933,907

BUDGET 26-27
GENERAL OVERVIEW



	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
BEGINNING PROJ BALANCE				6,985,520
100 - GENERAL REVENUES	13,441,331	10,664,915	13,894,960	13,529,346
100 - GENERAL	2,575,880	3,137,704	2,899,669	2,994,124
105 - CITY ADMIN	282,024	221,180	224,342	244,555
110 - ALDERMAN	27,684	31,435	25,215	31,870
115 - FINANCE AND HR	705,300	724,266	737,349	763,230
120 - CEMETERY AND GROUNDS	357,298	413,178	453,662	500,912
125 - CLERK	170,399	179,818	160,748	189,600
130 - FIRE	3,960,483	2,425,039	3,939,013	4,244,001
135 - ATTORNEY	292,721	280,334	281,774	338,870
140 - MAYOR	122,652	137,768	144,391	151,809
145 - POLICE	4,626,675	3,838,331	4,370,733	4,893,580
150 - COMMUNITY DEV	570,708	847,635	600,313	947,484
155 - TREASURER	9,726	12,228	11,238	12,150
160 - FIRE AND POLICE COMM	45,150	55,700	36,764	49,850
165 - GRANT COORD	-	85,332	85,729	94,721
175-GENERAL GRANTS	-	-	20,240	-
TOTAL GENERAL EXPENDITURES	13,746,701	12,389,948	13,991,181	15,456,756
ENDING PROJ BALANCE			6,985,520	5,058,111

BUDGET 26-27
CITY OF MACOMB REVENUES



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



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.

Investment Interest

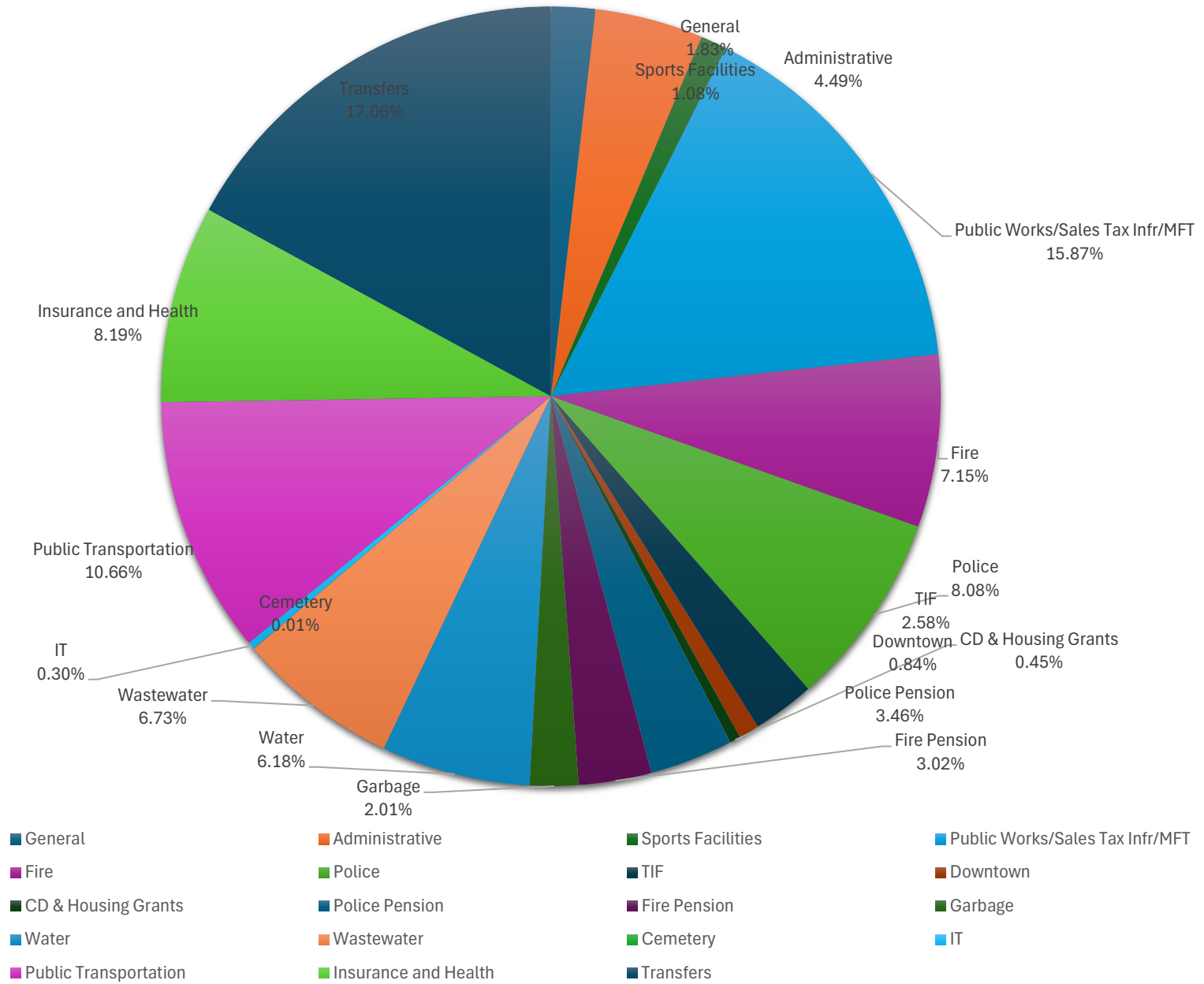
During the FY 2025–26 fiscal year, the City entered into an agreement with a municipal investment management program, IPRIME. Through this program, City funds are invested using a laddered certificate of deposit (CD) strategy. Investment earnings are generated through interest received on the CDs as well as interest earned in the sweep account where idle funds are temporarily held.

BUDGET 26-27
GENERAL REVENUES



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
100-000-41000.000	PROPERTY TAX	2,589,575	321,800	2,852,570	2,920,500
100-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	191,530	110,653	189,157	85,000
100-000-41010.000	SALES TAX	4,211,622	3,700,000	4,250,000	4,250,000
100-000-41020.000	INCOME TAX	2,511,512	2,675,512	2,790,000	2,790,000
100-000-41023.000	AUTO USE TAX	7,126	8,000	7,000	7,000
100-000-41025.000	USE TAX	438,702	583,523	140,000	41,500
100-000-41026.000	CANNABIS USE TAX	23,583	25,752	23,000	23,939
100-000-41027.000	STATE OF IL VIDEO GAMING	158,894	140,000	220,000	220,000
100-000-41028.000	LOCAL CANNABIS TAX	170,067	155,000	160,000	160,000
100-000-41029.000	MUNICIPAL LOCAL VIDEO GAMING LICENSE	23,547	18,500	31,000	31,000
100-000-41100.000	INTEREST	3,614	3,563	3,500	32,000
100-000-41100.202	INTEREST ON INVESTMENT	0	0	5,000	120,000
100-000-41210.000	PARKING VIOLATIONS	4,050	4,910	3,255	4,000
100-000-41215.000	ORDINANCE VIOLATION	54,436	50,256	21,500	0
100-000-41216.000	ADMIN TICKET	0	0	37,800	65,000
100-000-41217.000	ADMIN HEARING FEE	0	0	1,000	1,700
100-000-41220.000	COURT FINES	80,220	88,862	107,500	105,000
100-000-41300.000	LIQUOR LICENSES	234,951	157,600	210,449	180,000
100-000-41301.000	OTHER LICENSES	5,673	6,002	3,600	5,000
100-000-41310.000	BUILDING PERMITS AND FEES	135,548	111,100	114,000	115,000
100-000-41311.000	PLANNING & ZBOA FEES	5,152	5,060	6,000	6,000
100-000-41312.000	HISTORICAL PLAQUE APPL	75	122	200	123
100-000-41320.000	TOW-STORAGE-ADMIN FEES	58,650	44,980	75,000	60,000
100-000-41380.000	CERTIFIED COPIES	17,325	14,735	15,000	16,000
100-000-41385.000	VACANT BUILDING REGISTRATION	0	2,200	4,500	4,500
100-000-41390.000	RENTAL REGISTRATION	92,757	81,000	81,000	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	127,767	159,838	159,838	159,838
100-000-41435.000	AMERENCIPS FRANCHISE FEE	99,824	143,000	143,000	143,000
100-000-41446.103	POCKET PARK	2,000	0	19,110	0
100-000-41510.000	RENTS COLLECTED	326,789	245,000	247,422	250,000
100-000-41515.000	INTEREST ON LEASES	6,196	0	0	0
100-000-41541.000	CEMETERY LOT AND OPENINGS	54,160	55,583	56,000	56,000
100-000-41544.000	SWIMMING POOL REVENUES	39,773	40,100	33,191	0
100-000-41546.000	LIFEGUARD AMBULANCE REIMB	88,675	130,725	59,812	0
100-000-41547.000	FIRE LIFT ASSIST REIMBURSEMENTS	0	0	0	0
100-000-41570.000	TRANSFERS IN	999,490	1,183,166	1,133,166	1,208,166
100-000-41570.100	INTRA FUND TRANSFER IN	134,583	16,815	0	0
100-000-41590.000	MISCELLANEOUS RECEIPTS	24,482	15,000	271,767	15,150
100-000-41602.000	FIRE DEPT REIMBURSEMENT	38,531	10,000	15,000	8,080
100-000-41603.000	CLERK REIMBURSEMENT	615	3,000	3,500	3,000
100-000-41604.000	MAYOR REIMBURSEMENT	102	118	0	0
100-000-41605.000	POLICE REIMBURSEMENT	212,062	95,000	102,000	95,950
100-000-41606.000	COMMUNITY DEV. REIMBURSEMENT	16,472	7,000	24,000	7,000
100-000-41607.000	BUSINESS OFFICE REIMBURSEMENT	770	929	1,400	900
100-000-41608.000	CITY ADMIN REIMBURSEMENTS	433	511	3,500	500
100-000-41610.000	CEMETERY REIMBURSEMENT	0	0	0	0
100-175-41446.000	GRANTS	0	0	0	0
100-175-41446.107	BOAT GRANT SPRING LAKE	0	0	10,523	0
100-175-41447.000	LOOKING FOR LINCOLN TRAIN DEPOT MURAL	0	0	9,700	0
Total Estimated Revenue:		13,441,331	10,664,915	13,894,961	13,521,846

BUDGET 26-27
CITY OF MACOMB EXPENDITURES



BUDGET 26-27
GENERAL EXPENDITURES SUMMARY



Salaries

A 4% 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.

Utilities

We continue to collaborate with Nania Energy to negotiate reduced utility costs.

Professional Fees

This category includes expenses for the Fire and Police Actuarial Valuation, of which half are covered under the General Corporate Fund.

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 veterinary cost, 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, holiday employee gatherings 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

Funding of \$150,000 is budgeted for the purchase and installation of a generator and \$16,000 for a humidifier for the City Hall building.

Civil Defense Budget

An allocation of \$30,000 is included in the budget for the replacement of emergency sirens.

MAEDCO Payments

Annual association dues to MAEDCO are \$75,000. This year, an additional \$37,500 will be allocated to MAEDCO.

Pierce St Storage

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

Sales Tax Rebate

This line item accounts for sales tax incentives provided as part of economic development agreements approved by the City to support business growth and investment.

BUDGET 26-27
GENERAL EXPENDITURES



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-100-52000.100	OVERTIME	0	0	0	0
100-100-52000.200	PART-TIME SALARIES	114,976	128,000	110,000	61,000
100-100-52020.000	IMRF	2,012	2,900	1,900	3,000
100-100-52040.000	FICA CITY SHARE	8,713	9,800	8,300	4,600
100-100-52100.000	EMPLOYEE INSURANCE	(193)	1,430	1,500	700
100-100-52200.000	EMPLOYER PENSION CONTR	25,373	25,373	25,373	25,373
100-100-52200.001	PPRT DISTRIBUTION	66,429	42,901	52,065	52,065
100-100-52500.000	TRAVEL/TRAINING/CONT ED	223	3,000	223	3,000
100-100-52550.000	ASSOC DUES/MEMBERSHIPS	11,614	15,000	11,614	15,500
100-100-52610.000	ANIMAL CONTROL	55,387	75,000	98,000	98,000
100-100-52820.000	LIABILITY INSURANCE	180,000	0	0	0
100-100-52870.000	UNION NEGOTIATIONS	0	5,000	0	5,000
100-100-53100.000	OFFICE SUPPLIES	1,060	1,000	700	1,000
100-100-53130.000	OFFICE EQUIP/FURN(NONCAP)	382	1,000	500	1,000
100-100-53140.000	ADVERTISING/MARKETING	670	1,000	670	1,000
100-100-53160.000	POSTAGE	702	800	800	800
100-100-53200.000	TELEPHONE	7,241	3,000	8,000	8,000
100-100-53250.000	TELEVISIONING SERVICES	15,350	13,000	13,600	15,000
100-100-53300.000	UTILITIES	33,146	30,900	42,000	50,000
100-100-53350.000	CIVIL DEFENSE BUDGET	14,568	15,000	10,000	50,000
100-100-53400.000	COMPUTER SUPPORT/MAINT	0	141,000	700	0
100-100-53500.000	PROFESSIONAL FEES	81,556	85,000	36,000	50,000
100-100-54050.000	COMMUNITY SPONSORSHIPS	12,390	43,000	43,000	20,000
100-100-54700.000	MAEDCO PAYMENTS	87,500	97,500	97,500	112,500
100-100-54760.000	PIERCE ST STORAGE BLDG	2,186	19,700	18,000	20,000
100-100-55020.000	CAPITAL IMPROVEMENTS	65,586	75,000	45,000	166,000
100-100-55050.000	EQUIP LOAN/LEASE PAYMENTS	6,910	8,000	8,000	8,200
100-100-55200.000	SWIMMING POOL EXPENSES	16,975	25,000	34,040	0
100-100-55202.000	SWIMMING POOL REPAIR/MTC	18,040	27,500	56,160	0
100-100-55204.000	SPRING LK MGMT. CONTRACT	115,000	115,000	115,000	115,000
100-100-55205.000	SPRINGLAKE UTILITIES/MAINTENANCE	7,125	2,000	7,100	10,000
100-100-55210.000	SALES TAX REBATE	0	0	75,000	75,000
100-100-55300.200	BLDG LEASE/RENT PAYMENTS	500	1,500	500	1,500
100-100-55650.000	GENERAL EXP CDBG HOUSING GRANT 2025	0	0	8,190	0
100-100-56200.000	GENERAL OPERATING EXP	58,160	30,000	36,079	35,000
100-100-57000.000	BLD/GRND/FIXED EQU.MAINT	49,318	35,000	35,000	35,000
100-100-57120.000	DEPOT EXPENSES	22,560	15,000	15,000	25,000
100-100-57122.000	CENSUS EXPENSES	517	0	0	0
100-100-57123.000	THORPE POCKET PARK	0	60,000	79,754	0
100-100-57600.000	PIPER POCKET PARK	0	2,000	0	0
100-100-58300.000	TRANSFER OUT	75,000	126,000	1,774,400	1,895,886
100-100-58300.100	INTRA FUND TRANSFER OUT	1,415,620	1,825,400	0	0
100-100-58800.000	TOWNSHIP TAX REIMB.	3,281	30,000	30,000	30,000
Total Appropriations:		2,575,880	3,137,704	2,899,669	2,994,124

BUDGET 26-27
CITY ADMIN



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-105-52000.000	SALARIES	190,874	157,300	150,000	166,705
100-105-52000.100	OVERTIME	0	0	0	0
100-105-52020.000	IMRF	10,058	7,712	11,600	9,636
100-105-52040.000	FICA CITY SHARE	13,853	12,100	10,700	12,753
100-105-52100.000	EMPLOYEE INSURANCE	763	455	700	350
100-105-52175.000	DEFERRED COMP	1,287	1,320	1,300	1,400
100-105-52500.000	TRAVEL/TRAINING/CONT ED	14,507	8,000	8,000	8,000
100-105-52550.000	ASSOC DUES/MEMBERSHIPS	817	550	550	550
100-105-53100.000	OFFICE SUPPLIES	1,159	700	700	900
100-105-53130.000	OFFICE EQUIP/FURN(NONCAP)	331	500	200	500
100-105-53140.000	ADVERTISING/MARKETING	104	100	104	100
100-105-53150.000	PUBLICATIONS/PRINTING	344	200	344	200
100-105-53160.000	POSTAGE	64	100	64	100
100-105-53200.000	TELEPHONE	1,109	1,200	1,109	1,200
100-105-53400.000	COMPUTER SUPPORT/MAINT	396	500	396	500
100-105-56200.000	GENERAL OPERATING EXP	146	300	146	300
100-105-58301.000	TRANSFER TO HEALTH INSURANCE	46,213	30,143	38,430	41,362
Total Appropriations:		282,024	221,180	224,342	244,555

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 26-27
ALDERMAN



GL Number	Description	2024-25 ACTIVITY	2025-26	2025-26	2026-27
			ORIGINAL BUDGET	PROJECTED ACTIVITY	BUDGET REQUEST
---Appropriations---					
100-110-52000.000	SALARIES	18,054	17,250	19,400	17,250
100-110-52020.000	IMRF	396	255	360	360
100-110-52040.000	FICA CITY SHARE	1,381	950	1,480	1,480
100-110-52100.000	EMPLOYEE INSURANCE	696	800	600	600
100-110-52500.000	TRAVEL/TRAINING/CONT ED	5,282	10,000	1,500	10,000
100-110-53200.000	TELEPHONE	1,560	1,680	1,560	1,680
100-110-56200.000	GENERAL OPERATING EXP	315	500	315	500
Total Appropriations:		27,684	31,435	25,215	31,870

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.



The Finance and Human Resources Department provides financial management, accounting, budgeting, payroll, benefits administration, and personnel services for the City of Macomb. The department ensures compliance with state and federal regulations while maintaining transparency and accountability in the City's financial operations.

Finance responsibilities include utility billing, accounts receivable and payable, payroll processing, investment management, loan administration, risk management coordination, and financial reporting. The department also oversees annual budget development, audit coordination, grant reporting, debt administration, and long-term financial forecasting to support responsible fiscal planning for the City.

The Human Resources function oversees employee recruitment, onboarding, benefits administration, labor compliance, policy development, and employee relations for all City departments. The department administers IMRF participation, deferred compensation plans, employee health insurance programs, workers' compensation coordination, and personnel record management, while ensuring compliance with employment laws and reporting requirements.

Staffing

The department is staffed by a Finance and Human Resources Director, two Account Specialists, two Financial Specialists, and one Human Resources Specialist, who collectively support the financial and personnel administration needs of all City departments.

Professional Services

Professional service expenditures support required financial and administrative services including annual auditing services, actuarial reporting, investment advisory services, and compliance with Governmental Accounting Standards Board (GASB) reporting requirements.

Department Goals

Key initiatives for the upcoming fiscal year include:

Transitioning all personnel files to electronic storage in Laserfiche to improve document management and retention.

Integrating Laserfiche with the BSA financial system to improve workflow and record accessibility.

Expanding use of BSA HR modules to manage health insurance open enrollment, FMLA tracking, workers' compensation tracking, job postings, onboarding, and employee performance reviews.

Updating the City Personnel Manual and all job descriptions to reflect current policies and regulatory requirements.

Continuing professional development and training through IGFOA and SHRM to ensure best practices in municipal finance and human resources administration.

Through these initiatives, the department continues to focus on modernizing administrative processes, strengthening compliance, and improving operational efficiency while supporting City operations and employees.

BUDGET 26-27
FINANCE & HR



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-115-52000.000	SALARIES	376,338	375,900	388,800	406,824
100-115-52000.100	OVERTIME	0	0	0	0
100-115-52020.000	IMRF	19,899	18,300	20,100	23,514
100-115-52040.000	FICA CITY SHARE	26,317	28,800	27,700	31,122
100-115-52100.000	EMPLOYEE INSURANCE	1,823	1,850	1,600	2,100
100-115-52175.000	DEFERRED COMP	2,197	2,300	2,300	2,500
100-115-52500.000	TRAVEL/TRAINING/CONT ED	9,670	10,000	10,000	10,000
100-115-52550.000	ASSOC DUES/MEMBERSHIPS	754	441	450	450
100-115-53100.000	OFFICE SUPPLIES	4,839	4,500	4,500	4,500
100-115-53130.000	OFFICE EQUIP/FURN(NONCAP)	1,022	2,000	2,000	2,000
100-115-53150.000	PUBLICATIONS/PRINTING	6,256	5,200	5,500	5,500
100-115-53160.000	POSTAGE	35,634	36,500	36,500	37,000
100-115-53200.000	TELEPHONE	2,244	2,800	2,800	2,800
100-115-53400.000	COMPUTER SUPPORT/MAINT	890	700	1,000	760
100-115-53500.000	PROFESSIONAL FEES	65,468	99,300	94,399	98,000
100-115-56200.000	GENERAL OPERATING EXP	303	300	300	300
100-115-58301.000	TRANSFER TO HEALTH INSURANCE	151,646	135,375	139,400	135,860
Total Appropriations:		705,300	724,266	737,349	763,230

BUDGET 26-27
CEMETERY SUMMARY



The Cemetery & Grounds Division is responsible for the operation and maintenance of the City's municipal cemetery and numerous additional City-owned properties. The cemetery spans approximately 57 acres and is open to the public seven days a week. Staff provide full cemetery services including grave opening and closing, lot sales, funeral coordination, grave settling, seeding, monument repair, and general grounds maintenance. In addition, staff perform mowing, weed trimming, tree and flower maintenance, mulching, trash removal, snow removal, and general upkeep throughout the cemetery grounds.

Beyond cemetery operations, the division maintains nearly 50 additional City-owned properties, including parks, City Hall grounds, and vacant lots. Maintenance activities at these sites include mowing, weed trimming, landscaping, snow removal and salting, debris cleanup, and minor dirt work and seeding.

The department also performs most of its equipment maintenance and servicing in-house, supporting a fleet that includes three pickup trucks, a one-ton dump truck, a backhoe, a utility vehicle (UTV), eight zero-turn mowers, a small tractor, multiple trailers, and various commercial landscaping tools such as trimmers, leaf blowers, hedge trimmers, and chainsaws.

Staffing

The division currently operates with two full-time employees and one permanent part-time employee. The FY 2026–2027 request includes converting the permanent part-time position to a full-time maintenance worker to assist with increasing workload and property maintenance responsibilities.

Capital Equipment

The department has several equipment replacements and additions due to equipment hours and operational needs:

John Deere Z994R-60 Zero Turn Mower – \$10,000

Replacement of a 2021 unit that has reached high operational hours.

Kubota ZD1011-48 Zero Turn Mower – \$14,500

New spare unit to maintain mowing capacity as existing equipment ages.

Kubota RTV Utility Vehicle – \$20,000

Replacement vehicle due to high mileage and hours; this unit supports multiple operational tasks across the department.

Golf Cart- \$5,000

Easier transportation for citizens to view areas within the cemetery.

Capital Improvements

Heat Unit Replacement- \$5,500

The heating unit at the cemetery is no longer working.

Park Misc.

The City will partner with the Park District to make improvements (\$31,000) to the Glenwood Stone Shelter.

BUDGET 26-27
CEMETERY SUMMARY



Department Goals

Key priorities for the upcoming fiscal year include:

Recruiting seasonal employees to support peak operational periods

Assuming maintenance responsibilities for additional City-owned properties

Developing a Memorial Tree Project and planning for a future scatter garden within the cemetery

The Cemetery & Grounds Division plays an important role in maintaining public spaces across the community while ensuring the respectful operation of the City's cemetery facilities.

BUDGET 26-27
CEMETERY & GROUNDS



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-120-52000.000	SALARIES	118,170	118,100	120,000	175,427
100-120-52000.100	OVERTIME	6,581	7,000	7,000	7,245
100-120-52000.200	PART-TIME SALARIES	69,012	87,000	87,000	85,000
100-120-52020.000	IMRF	8,252	7,300	8,000	15,300
100-120-52040.000	FICA CITY SHARE	14,927	17,750	16,100	20,200
100-120-52100.000	EMPLOYEE INSURANCE	1,311	1,000	1,420	1,500
100-120-52175.000	DEFERRED COMP	699	720	685	800
100-120-52430.000	SAFETY EQUIPMENT/UNIFORM	3,141	3,000	3,000	4,500
100-120-52500.000	TRAVEL/TRAINING/CONT ED	1,129	1,250	250	1,250
100-120-52525.000	DRUG AND ALCOHOL TESTS	194	255	194	300
100-120-52550.000	ASSOC DUES/MEMBERSHIPS	155	200	112	200
100-120-53100.000	OFFICE SUPPLIES	207	500	500	500
100-120-53130.000	OFFICE EQUIP/FURN(NONCAP)	750	1,500	1,285	500
100-120-53140.000	ADVERTISING/MARKETING	160	200	160	200
100-120-53150.000	PUBLICATIONS/PRINTING	0	200	225	250
100-120-53200.000	TELEPHONE	2,510	2,800	2,510	2,900
100-120-53300.000	UTILITIES	4,676	3,000	4,676	3,100
100-120-53400.000	COMPUTER SUPPORT/MAINT	0	200	0	200
100-120-53500.000	PROFESSIONAL FEES	47,714	0	47,714	200
100-120-55000.000	CAPITAL EQUIPMENT	0	9,000	8,995	49,500
100-120-55020.000	CAPITAL IMPROVEMENTS	3,500	75,000	57,585	5,500
100-120-55610.000	PARK IMPROVEMENTS	4,617	750	4,617	0
100-120-55620.000	PARK MISC.	2,896	6,000	2,896	37,000
100-120-55630.000	PARK ELECTRICAL	6,039	10,000	6,039	10,000
100-120-56000.000	MAINT OF LICENSED VEHICLE	2,743	4,000	4,000	4,000
100-120-56021.000	GAS/FUEL	8,026	10,000	9,500	11,000
100-120-56025.000	MAINT OF MOVABLE EQUIP	6,541	6,000	15,000	6,000
100-120-56050.000	HAND TOOLS - SMALL EQUIP	4,416	4,500	4,500	4,500
100-120-56200.000	GENERAL OPERATING EXP	2,030	2,500	2,500	2,500
100-120-57000.000	BLD/GRND/FIXED EQU.MAINT	11,167	13,000	13,000	13,000
100-120-58301.000	TRANSFER TO HEALTH INSURANCE	25,734	20,453	24,200	38,340
Total Appropriations:		357,298	413,178	453,662	500,912



The City Clerk's Office serves as the official record-keeping office for the City of Macomb and is responsible for maintaining the transparency and integrity of the City's legislative records. The office ensures compliance with Illinois municipal statutes related to records management, public meetings, and public information access.

The Clerk's primary statutory responsibilities include the care and custody of all official City records, including ordinances, resolutions, contracts, and agreements. The Clerk prepares and maintains City Council and Committee of the Whole agendas and minutes, ensuring accurate documentation of legislative actions taken by the City Council.

In addition, the Clerk's Office maintains official records such as birth and death certificates and assists residents and outside agencies with record requests. The office also manages public access to records and compliance with the Illinois Freedom of Information Act (FOIA), serving as the City's designated FOIA Officer and coordinating responses to public information requests.

The department also oversees administrative functions related to City Hall operations, including scheduling and coordination of the City Hall Community Room, which is used for public meetings, community events, and organizational gatherings.

Staffing

The City Clerk's Office is staffed by the elected City Clerk and one full-time Deputy Clerk, who together manage legislative records, public records requests, meeting documentation, and administrative functions of the office.

Department Goals

Key initiatives for the upcoming fiscal year include:

Continuing to improve records organization and accessibility for City legislative documents.

Supporting the City's transition to electronic document management systems to improve record retention and efficiency.

Maintaining timely and compliant FOIA responses and public records access.

Ensuring accurate documentation and archival of City Council and Committee meeting proceedings.

Through these responsibilities, the City Clerk's Office plays a critical role in maintaining public transparency, legislative accountability, and the preservation of the City's official records.

BUDGET 26-27
CLERK



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-125-52000.000	SALARIES	88,460	95,122	80,169	94,400
100-125-52000.100	OVERTIME	0	1,000	0	1,035
100-125-52020.000	IMRF	2,209	4,700	1,754	5,500
100-125-52040.000	FICA CITY SHARE	6,344	7,300	5,818	7,200
100-125-52100.000	EMPLOYEE INSURANCE	419	610	514	700
100-125-52175.000	DEFERRED COMP	465	490	443	500
100-125-52500.000	TRAVEL/TRAINING/CONT ED	4,053	3,500	4,053	5,500
100-125-52550.000	ASSOC DUES/MEMBERSHIPS	660	500	660	660
100-125-53100.000	OFFICE SUPPLIES	1,587	1,500	1,587	900
100-125-53130.000	OFFICE EQUIP/FURN(NONCAP)	987	500	0	0
100-125-53140.000	ADVERTISING/MARKETING	0	150	0	0
100-125-53150.000	PUBLICATIONS/PRINTING	(2,998)	3,000	3,000	3,500
100-125-53160.000	POSTAGE	483	650	483	650
100-125-53200.000	TELEPHONE	1,815	2,000	2,000	2,100
100-125-53400.000	COMPUTER SUPPORT/MAINT	16,431	14,440	16,431	17,000
100-125-53500.000	PROFESSIONAL FEES	8,918	9,000	8,918	9,500
100-125-56200.000	GENERAL OPERATING EXP	142	100	0	100
100-125-58301.000	TRANSFER TO HEALTH INSURANCE	40,422	35,256	34,918	40,355
Total Appropriations:		170,399	179,818	160,748	189,600



The Macomb Fire Department provides fire suppression, emergency medical response, hazardous materials response, and technical rescue services for the City of Macomb. The department also provides mutual aid response throughout McDonough County, supporting neighboring communities during large-scale emergencies.

In addition to emergency response, the department is responsible for fire prevention activities and fire code enforcement, including inspections, public education programs, and community outreach initiatives aimed at reducing fire risk and improving public safety. The department also conducts ongoing training, equipment maintenance, and preparedness activities to ensure personnel and apparatus remain ready to respond to emergencies at all times.

Operational technology plays an important role in department readiness. The department utilizes records management and reporting software to support pre-incident planning, inspections, hydrant maintenance tracking, equipment inventory management, incident reporting, and training documentation. The addition of the Community Connect module will allow residents and businesses to voluntarily provide important information that can assist firefighters during emergency responses.

The department maintains a fleet of emergency apparatus including three engines, one ladder truck, one squad, one tanker, and four support vehicles, all of which require ongoing maintenance, certification, and inspection to ensure operational readiness. Equipment maintenance also includes specialized firefighting gear and breathing apparatus, which must meet strict safety and testing standards.

Staffing

The Macomb Fire Department is staffed by 20 full-time uniformed personnel and one part-time administrative assistant. The department's organizational structure includes: Fire Chief, Assistant Chief, Three Captains, Three Lieutenants, Twelve Firefighters. Personnel operate on a shift schedule to ensure 24-hour emergency response coverage for the community.

Capital Equipment and Facility Improvements

The FY 2026–2027 budget includes the replacement of six Self-Contained Breathing Apparatus (SCBA) units at an estimated cost of \$66,000 to replace aging equipment currently used by the Hazardous Materials Response Team.

A capital improvement project totaling approximately \$45,000 is also planned for tuckpointing the east wall of Fire Station #1, along with interior maintenance upgrades to preserve the facility.

Major Operating Expenses

Several budget items support the ongoing safety and operational readiness of the department, including:

Safety equipment and uniforms, including annual clothing allowances and protective gear replacement.

Computer support and records management software, including the addition of Community Connect and event modules.



Maintenance of licensed vehicles, including pump and ladder certifications, vehicle maintenance, and tire replacement for Engine 1.

Turnout gear replacement, including gear for new personnel.

Hazardous materials and technical rescue equipment maintenance, ensuring compliance with specialized response requirements.

General operating expenses, including EMS medical supplies and consumable response materials.

Building and facility maintenance, including roof coating and electrical upgrades at Station #2.

Department Goals

Key initiatives for the upcoming fiscal year include:

Implementation of a Community Risk Reduction Program to improve fire prevention efforts and public safety awareness.

Continuing training and professional development opportunities to support career advancement and specialized certifications for department personnel.

Maintaining equipment and facility infrastructure to ensure the department remains prepared for emergency response operations.

Revenue Opportunities

The department routinely applies for training reimbursements through the Illinois Office of the State Fire Marshal, which helps offset training costs for fire personnel.

Through these initiatives, the Macomb Fire Department remains committed to protecting life and property while maintaining a high level of readiness, safety, and professional service to the community.

BUDGET 26-27
FIRE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-130-52000.000	SALARIES	1,468,563	1,550,182	1,396,380	1,615,000
100-130-52000.100	OVERTIME	269,584	180,000	240,000	180,000
100-130-52000.200	PART-TIME SALARIES	0	28,079	24,515	32,603
100-130-52020.000	IMRF	2,725	1,400	1,527	1,900
100-130-52040.000	FICA CITY SHARE	24,984	25,000	22,947	26,500
100-130-52100.000	EMPLOYEE INSURANCE	6,326	6,610	5,310	7,500
100-130-52175.000	DEFERRED COMP	12,885	15,000	12,184	15,000
100-130-52200.000	EMPLOYER PENSION CONTR FIRE	1,233,736	0	1,608,198	1,608,198
100-130-52430.000	SAFETY EQUIPMENT/UNIFORM	988	20,000	20,000	20,500
100-130-52500.000	TRAVEL/TRAINING/CONT ED	33,529	30,000	28,000	30,000
100-130-52520.000	FIRE PREVENTION EDUCATION	2,493	2,500	2,500	2,500
100-130-52550.000	ASSOC DUES/MEMBERSHIPS	1,850	1,500	1,507	1,500
100-130-53100.000	OFFICE SUPPLIES	459	600	600	600
100-130-53130.000	OFFICE EQUIP/FURN(NONCAP)	989	1,000	1,000	1,000
100-130-53150.000	PUBLICATIONS/PRINTING	215	350	300	300
100-130-53160.000	POSTAGE	74	150	150	150
100-130-53200.000	TELEPHONE	6,989	7,250	7,250	7,250
100-130-53300.000	UTILITIES	18,560	14,700	18,560	18,500
100-130-53400.000	COMPUTER SUPPORT/MAINT	14,424	15,400	17,513	18,100
100-130-53500.000	PROFESSIONAL FEES	1,893	3,360	3,460	3,660
100-130-55000.000	CAPITAL EQUIPMENT	0	0	0	66,000
100-130-55020.000	CAPITAL IMPROVEMENTS	90,320	15,000	29,574	46,300
100-130-55020.000-01014	FIRE HOUSE KITCHEN CIP	0	0	0	0
100-130-55020.000-09302	CONCERTE/ROOF/HVAC CAPITAL IMPROVEMENTS	180,726	0	0	0
100-130-55050.000	EQUIP LOAN/LEASE PAYMENTS	1,374	1,500	1,300	1,500
100-130-56000.000	MAINT OF LICENSED VEHICLE	35,489	34,400	55,000	30,600
100-130-56010.000	MAINT RADIO/VEHIC EQUIP	12,680	2,500	2,000	2,500
100-130-56021.000	GAS/FUEL	13,308	15,000	15,000	15,000
100-130-56025.000	MAINT OF MOVABLE EQUIP	34,310	7,460	9,000	7,900
100-130-56050.000	HAND TOOLS - SMALL EQUIP	41	600	300	600
100-130-56060.000	FLAGS	667	700	700	700
100-130-56200.000	GENERAL OPERATING EXP	2,527	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	3,318	3,200	3,200	3,200
100-130-56240.000	TURNOUT GEAR	22,270	15,400	18,350	16,650
100-130-57000.000	BLD/GRND/FIXED EQU.MAINT	14,800	8,000	9,650	8,650
100-130-57000.100	BLDG/GROUND-TRAINING SITE	63	1,000	500	1,000
100-130-57050.000	BLDG/GRNDS STATION #2	967	5,500	5,500	15,000
100-130-58301.000	TRANSFER TO HEALTH INSURANCE	445,358	407,198	372,538	433,140
Total Appropriations:		3,960,483	2,425,039	3,939,013	4,244,001

BUDGET 26-27
ATTORNEY



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-135-52000.000	SALARIES	196,326	192,500	186,296	215,800
100-135-52000.100	OVERTIME	0	0	0	0
100-135-52000.200	PART-TIME SALARIES	5,005	0	4,704	18,500
100-135-52020.000	IMRF	9,823	9,400	8,476	12,500
100-135-52040.000	FICA CITY SHARE	14,729	14,700	14,031	18,000
100-135-52100.000	EMPLOYEE INSURANCE	849	610	600	1,000
100-135-52175.000	DEFERRED COMP	1,379	1,400	1,380	2,200
100-135-52500.000	TRAVEL/TRAINING/CONT ED	4,326	3,500	3,500	4,000
100-135-52550.000	ASSOC DUES/MEMBERSHIPS	940	1,200	1,200	1,500
100-135-53100.000	OFFICE SUPPLIES	995	750	800	1,000
100-135-53130.000	OFFICE EQUIP/FURN(NONCAP)	352	500	1,100	1,000
100-135-53150.000	PUBLICATIONS/PRINTING	592	768	500	800
100-135-53160.000	POSTAGE	1,718	1,750	1,750	1,500
100-135-53200.000	TELEPHONE	1,464	2,000	2,000	2,050
100-135-53400.000	COMPUTER SUPPORT/MAINT	3,119	8,600	8,600	10,315
100-135-53500.000	PROFESSIONAL FEES	8,681	7,400	7,400	8,350
100-135-58301.000	TRANSFER TO HEALTH INSURANCE	42,422	35,256	39,438	40,355
Total Appropriations:		292,721	280,334	281,774	338,870

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, one full-time Legal Assistant and new seasonal part-time position for fiscal year 26-27 of FOIA Clerk.

BUDGET 26-27
MAYOR



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-140-52000.000	SALARIES	71,608	74,055	67,135	76,727
100-140-52000.100	OVERTIME	0	0	0	0
100-140-52020.000	IMRF	3,769	3,600	8,161	4,400
100-140-52040.000	FICA CITY SHARE	5,233	5,700	4,516	5,900
100-140-52100.000	EMPLOYEE INSURANCE	318	550	198	350
100-140-52500.000	TRAVEL/TRAINING/CONT ED	20,573	18,000	20,000	16,000
100-140-52550.000	ASSOC DUES/MEMBERSHIPS	250	250	250	300
100-140-53100.000	OFFICE SUPPLIES	829	600	829	850
100-140-53130.000	OFFICE EQUIP/FURN(NONCAP)	214	300	214	300
100-140-53140.000	ADVERTISING/MARKETING	0	300	0	300
100-140-53150.000	PUBLICATIONS/PRINTING	94	500	94	500
100-140-53160.000	POSTAGE	204	400	204	500
100-140-53200.000	TELEPHONE	1,516	1,920	1,516	2,020
100-140-53400.000	COMPUTER SUPPORT/MAINT	108	250	108	250
100-140-53500.000	PROFESSIONAL FEES	0	200	0	200
100-140-56200.000	GENERAL OPERATING EXP	1,005	1,000	3,750	1,850
100-140-58301.000	TRANSFER TO HEALTH INSURANCE	16,930	30,143	37,416	41,362
Total Appropriations:		122,652	137,768	144,391	151,809

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.



The Macomb Police Department is responsible for providing law enforcement services that protect the safety and well-being of residents, visitors, and businesses within the City of Macomb. The department emphasizes a balanced approach to policing that combines proactive crime prevention strategies with strong community policing principles. Through these efforts, officers work to address potential issues before they escalate while fostering meaningful relationships with community members.

In addition to routine patrol operations, the department responds to criminal incidents, traffic enforcement, emergency calls for service, investigations, and community assistance requests. Officers also participate in community outreach initiatives and work collaboratively with residents, schools, and local organizations to promote public safety and build trust within the community.

The department continues to modernize its operations through technology and equipment upgrades that improve efficiency and officer safety. This includes improvements to computer systems, digital evidence management, and investigative technology. Investments in these tools allow the department to enhance investigative capabilities and maintain effective communication and reporting systems.

Staffing

The Police Department is authorized for 25 sworn officers, with 24 currently employed, along with one Community Service Officer, one Social Services Coordinator, one Records Clerk, and one part-time Evidence Custodian. These personnel work together to support patrol operations, investigations, administrative duties, and community service functions.

No staffing changes are proposed for the FY 2026–2027 budget year.

Technology and Equipment Improvements

The FY 2026–2027 budget includes several technology improvements designed to enhance operational effectiveness and investigative capabilities. A department-wide computer replacement project (\$21,000) will transition officers to a combination of laptops and updated desktop workstations. Laptops will be used both in squad cars and within the department using docking stations, improving efficiency and mobility for officers.

Additional technology investments include digital forensic software used for cell phone extractions, licensing fees associated with the body camera server system, and ongoing support for records management and investigative tools.

Facility Improvements

If Central Dispatch relocates as planned, the department intends to renovate the existing dispatch center space to create additional office space for the Community Service Officer and Social Services Coordinator. This project will include flooring replacement, construction of interior walls, electrical upgrades, and updated lighting. The reconfiguration will also allow the department to create a lactation and quiet room to ensure compliance with current workplace standards.

Additional facility improvements include upgrades to the police firing range, specifically repairs and modernization of the restroom facilities to accommodate the department's current workforce.



Department Goals

Key initiatives for the upcoming fiscal year include:

Replacing department computers and technology infrastructure to improve operational efficiency and reporting capabilities.

Renovating the former dispatch center space to create additional workspace and improve employee facilities.

Completing firing range facility improvements to enhance training capabilities.

Conducting a department-wide audit of equipment and technology to determine future needs and replacement schedules.

Evaluating the feasibility of lateral officer hiring incentives to assist with recruitment efforts.

Training and Professional Development

Department personnel will continue to participate in specialized training programs and conferences including Staff and Command training, investigative training conferences, school resource officer training, firearms instruction, and supervisory development courses. These training opportunities ensure officers maintain current certifications and remain prepared to address evolving public safety challenges.

Revenue Opportunities

Several initiatives help offset departmental costs, including training reimbursements and donated equipment or supplies. Contributions from external organizations, such as ammunition donations and reimbursement for completed leadership training programs, assist the department in maintaining training and operational readiness.

Through these initiatives, the Macomb Police Department remains committed to providing professional law enforcement services, maintaining strong community partnerships, and ensuring the safety of residents and visitors throughout the City of Macomb.

BUDGET 26-27

POLICE



GL Number	Description	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	BUDGET REQUEST
---Appropriations---					
100-145-52000.000	SALARIES	1,912,510	2,150,000	1,858,564	2,177,900
100-145-52000.100	OVERTIME	291,962	300,000	291,962	310,500
100-145-52000.200	PART-TIME SALARIES	16,323	15,800	20,446	27,500
100-145-52020.000	IMRF	8,908	8,500	8,205	11,000
100-145-52040.000	FICA CITY SHARE	39,549	43,200	39,137	45,000
100-145-52100.000	EMPLOYEE INSURANCE	9,270	8,700	6,809	10,100
100-145-52175.000	DEFERRED COMP	7,105	6,600	7,524	7,900
100-145-52200.000	EMPLOYER PENSION CONTR POLICE	1,071,610	0	917,211	917,210
100-145-52430.000	SAFETY EQUIPMENT/UNIFORM	73,589	84,000	73,589	84,500
100-145-52500.000	TRAVEL/TRAINING/CONT ED	68,930	78,000	75,000	82,500
100-145-52510.000	RECRUITING	1,370	1,500	1,370	1,500
100-145-52550.000	ASSOC DUES/MEMBERSHIPS	4,051	3,700	3,500	3,700
100-145-53100.000	OFFICE SUPPLIES	2,361	2,750	2,400	3,500
100-145-53130.000	OFFICE EQUIP/FURN(NONCAP)	429	2,000	1,200	2,000
100-145-53140.000	ADVERTISING/MARKETING	58	500	400	1,000
100-145-53150.000	PUBLICATIONS/PRINTING	3,671	3,500	3,000	3,200
100-145-53160.000	POSTAGE	1,391	1,000	1,000	1,000
100-145-53200.000	TELEPHONE	29,496	16,000	30,000	37,420
100-145-53300.000	UTILITIES	20,227	20,600	20,227	21,200
100-145-53400.000	COMPUTER SUPPORT/MAINT	5,799	21,000	20,000	36,600
100-145-53430.000	MOBILE DATA COMPUTER EXP	4,301	6,000	0	0
100-145-53500.000	PROFESSIONAL FEES	1,016	31,000	33,000	25,000
100-145-54050.100	COMMUNITY PROJECTS/INITIATIVES	1,696	3,500	4,000	4,000
100-145-54050.200	MPD EXPLORERS	0	1,500	400	1,500
100-145-55020.000	CAPITAL IMPROVEMENTS	56,968	44,000	57,500	70,000
100-145-55050.000	EQUIP LOAN/LEASE PAYMENTS	3,643	4,500	3,643	5,125
100-145-55300.700	911 COMMUNICATIONS CENTER	264,000	264,000	264,000	269,300
100-145-56000.000	MAINT OF LICENSED VEHICLE	31,057	38,000	31,057	39,100
100-145-56010.000	MAINT RADIO/VEHIC EQUIP	5,070	25,560	5,070	17,000
100-145-56021.000	GAS/FUEL	45,033	57,500	45,033	59,800
100-145-56100.100	D.A.R.E. EXPENSES	587	1,500	3,500	1,500
100-145-56200.000	GENERAL OPERATING EXP	2,533	5,000	2,533	5,200
100-145-56300.000	K-9 EXPENSES	860	2,000	860	2,000
100-145-56350.000	FIRING RANGE	8,446	8,500	8,446	13,650
100-145-57000.000	BLD/GRND/FIXED EQU.MAINT	16,224	10,000	16,224	10,000
100-145-57000.101	TOW EXPENSE	22,590	35,000	22,590	35,000
100-145-58301.000	TRANSFER TO HEALTH INSURANCE	594,044	533,421	491,334	550,175
Total Appropriations:		4,626,675	3,838,331	4,370,733	4,893,580

BUDGET 26-27
COMMUNITY DEVELOPMENT SUMMARY



The Office of Community Development oversees planning, development, and regulatory functions that guide growth and redevelopment within the City of Macomb. The department administers zoning regulations, land use planning, permitting, code enforcement, and building inspections while supporting economic development and maintaining the quality of the built environment throughout the community.

Core responsibilities include issuing permits for structural, plumbing, electrical, HVAC, demolition, and right-of-way work, administering zoning regulations, and managing the City's rental housing inspection and code enforcement programs. The department also oversees floodplain administration, contractor registrations, historic preservation activities, and subdivision and site plan approvals. Staff provide administrative support to the Planning Commission, Board of Zoning Appeals, and Historic Preservation Commission.

The department also manages several economic development programs including two Tax Increment Financing (TIF) districts, two revolving loan funds, and the City's Business Development District (BDD). These programs support redevelopment, downtown revitalization, housing improvements, and commercial development. The department also serves as the primary contact for businesses seeking participation in the Macomb Enterprise Zone and maintains the City's Geographic Information System (GIS), providing mapping support for multiple departments.

Staffing

The department is staffed by five full-time employees including a Community Development Director, Administrative Assistant, Building Inspector, Lead Code Enforcement Officer, and Rental Housing Inspector. Additional support is provided by part-time code enforcement officers and graduate assistants who assist with inspections and special projects.

The FY 2026–2027 budget includes funding for a Planning and Development Specialist to support increased redevelopment activity, expanded economic development programs, and the development of a new Comprehensive Plan.

Professional Services

Professional services support key initiatives including development of a City Comprehensive Plan (\$200,000), plumbing inspection services, redevelopment support through the Prairie Hills Land Bank Association, and partnerships with Western Illinois University graduate assistants assisting with planning and redevelopment projects.

Department Goals

Key initiatives for the upcoming fiscal year include:

Initiating the City Comprehensive Plan, including consultant selection and community engagement.

Expanding grant and loan programs to support redevelopment projects and new construction in downtown and commercial corridors.

Developing a comprehensive housing initiative to support rehabilitation, redevelopment, and new housing construction.

Encouraging upper-story residential redevelopment in downtown mixed-use buildings.

Supporting economic development initiatives including the Sports and Events Complex project.

BUDGET 26-27
COMMUNITY DEVELOPMENT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-150-52000.000	SALARIES	236,659	260,000	234,172	323,129
100-150-52000.100	OVERTIME	5	1,000	5	1,000
100-150-52000.200	PART-TIME SALARIES	61,087	60,000	36,605	60,000
100-150-52020.000	IMRF	12,515	15,600	10,917	18,700
100-150-52040.000	FICA CITY SHARE	21,025	24,500	19,117	29,300
100-150-52100.000	EMPLOYEE INSURANCE	1,691	2,120	1,165	2,800
100-150-52175.000	DEFERRED COMP	1,263	1,600	969	1,500
100-150-52430.000	SAFETY EQUIPMENT/UNIFORM	360	500	360	500
100-150-52500.000	TRAVEL/TRAINING/CONT ED	7,657	10,000	10,000	12,000
100-150-52550.000	ASSOC DUES/MEMBERSHIPS	950	1,800	3,000	3,000
100-150-52600.000	EMPLOYMENT CONTRACTS	3,626	4,000	4,000	4,000
100-150-53100.000	OFFICE SUPPLIES	2,516	2,000	2,000	2,750
100-150-53130.000	OFFICE EQUIP/FURN(NONCAP)	1,165	2,000	2,000	3,500
100-150-53140.000	ADVERTISING/MARKETING	35	2,600	2,600	2,700
100-150-53150.000	PUBLICATIONS/PRINTING	2,566	3,000	3,000	3,250
100-150-53160.000	POSTAGE	3,378	4,000	4,000	4,250
100-150-53200.000	TELEPHONE	4,104	5,000	5,000	5,500
100-150-53400.000	COMPUTER SUPPORT/MAINT	254	1,200	1,200	1,200
100-150-53450.000	GIS CENTER PAYMENT	25,135	32,900	32,900	32,900
100-150-53500.000	PROFESSIONAL FEES	6,483	250,000	60,000	255,000
100-150-54000.000	MOWING CONTRACTS	17,050	25,000	30,000	30,000
100-150-54100.000	PLUMBING INSP. CONTRACTED	26,250	24,000	24,000	25,000
100-150-55000.000	CAPITAL EQUIPMENT	37,176	0	0	0
100-150-55750.000	FIX OR FLATTEN PROPERTIES	0	20,000	27,088	20,000
100-150-56000.000	MAINT OF LICENSED VEHICLE	2,391	3,500	2,391	4,000
100-150-56021.000	GAS/FUEL	1,793	4,000	1,793	4,000
100-150-56200.000	GENERAL OPERATING EXP	2,717	2,000	2,000	2,000
100-150-58301.000	TRANSFER TO HEALTH INSURANCE	90,858	85,315	80,034	95,505
Total Appropriations:		570,708	847,635	600,313	947,484

BUDGET 26-27
TREASURER



GL Number	Description	2024-25 ACTIVITY	2025-26	2025-26	2026-27
			ORIGINAL BUDGET	PROJECTED ACTIVITY	BUDGET REQUEST
---Appropriations---					
100-155-52000.000	SALARIES	7,545	7,500	7,500	7,500
100-155-52040.000	FICA CITY SHARE	577	600	536	600
100-155-52100.000	EMPLOYEE INSURANCE	116	300	104	300
100-155-52500.000	TRAVEL/TRAINING/CONT ED	1,118	3,000	2,700	3,000
100-155-52550.000	ASSOC DUES/MEMBERSHIPS	100	250	100	300
100-155-53100.000	OFFICE SUPPLIES	35	100	35	100
100-155-53130.000	OFFICE EQUIP/FURN(NONCAP)	12	100	12	100
100-155-53200.000	TELEPHONE	223	378	250	250
Total Appropriations:		9,726	12,228	11,238	12,150

The City Treasurer is responsible for carrying out duties established by state statute and City ordinance related to the oversight and safeguarding of municipal funds. The Treasurer serves to oversee the receipts, custody, and disbursement of City funds. The City Treasurer plays an important role in maintaining financial accountability and transparency in the City’s financial operations.

In addition to these statutory responsibilities, the Treasurer works collaboratively with the Finance Department and City leadership on financial policies and procedures related to cash handling, deposits, financial reporting, audit findings, and matters involving bonds and taxation. The Treasurer also reviews financial reports and assists in monitoring the City’s financial condition.

Staffing

The Treasurer position is an elected official and operates without additional dedicated staff within the department. Administrative and financial coordination occurs in collaboration with the Finance and Human Resources Department.

Department Goals

Key initiatives for the upcoming fiscal year include:

Conducting a comprehensive records review and retention process to ensure compliance with state records retention requirements.

Continuing to evaluate and monitor investment opportunities to maximize returns on City funds while maintaining compliance with the City’s investment policies.

Enhancing the Treasurer’s Report by expanding financial reporting to include investment yield information and additional transparency for City Council and the public.

Training and Professional Development

The Treasurer plans to participate in professional development opportunities including the Illinois Municipal Treasurers Association (IMTA) Training Institute and national conferences through IMTA or the Association of Public Treasurers (APT).

BUDGET 26-27
 FIRE & POLICE COMMISSION



GL Number	Description	2024-25 ACTIVITY	2025-26	2025-26	2026-27
			ORIGINAL BUDGET	PROJECTED ACTIVITY	BUDGET REQUEST
---Appropriations---					
100-160-52500.000	TRAVEL/TRAINING/CONT ED	1,164	5,000	1,164	5,000
100-160-52550.000	ASSOC DUES/MEMBERSHIPS	400	1,000	400	1,000
100-160-53160.000	POSTAGE	0	500	0	150
100-160-53500.000	PROFESSIONAL FEES	43,556	46,200	35,000	41,200
100-160-56200.000	GENERAL OPERATING EXP	31	3,000	200	2,500
Total Appropriations:		45,150	55,700	36,764	49,850

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 26-27
GRANTS COORD



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-165-52000.000	SALARIES	0	60,000	59,797	65,804
100-165-52000.100	OVERTIME	0	0	0	0
100-165-52020.000	IMRF	0	2,900	2,961	3,803
100-165-52040.000	FICA CITY SHARE	0	4,600	4,511	5,034
100-165-52100.000	EMPLOYEE INSURANCE	0	855	211	350
100-165-52175.000	DEFERRED COMP	0	0	0	0
100-165-52500.000	TRAVEL/TRAINING/CONT ED	0	4,000	4,000	5,000
100-165-52550.000	ASSOC DUES/MEMBERSHIPS	0	400	400	400
100-165-53100.000	OFFICE SUPPLIES	0	500	300	500
100-165-53130.000	OFFICE EQUIP/FURN(NONCAP)	0	800	715	0
100-165-53160.000	POSTAGE	0	100	0	100
100-165-53200.000	TELEPHONE	0	100	0	100
100-165-53400.000	COMPUTER SUPPORT/MAINT	0	100	320	100
100-165-53500.000	PROFESSIONAL FEES	0	250	50	250
100-165-56200.000	GENERAL OPERATING EXP	0	500	0	500
100-165-58301.000	TRANSFER TO HEALTH INSURANCE	0	10,227	12,464	12,780
Total Appropriations:		0	85,332	85,729	94,721

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 26-27
GENERAL GRANTS



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
100-175-53530.103	LOOKING FOR LINCOLN TRAIN DEPOT N	0	0	9,717	0
100-175-55276.000	BOAT SPRING LAKE GRANT	0	0	10,523	0
Total Appropriations:		0	0	20,240	0

Fund 100-175 has been established as a new General Fund department to improve the tracking and administration of grant activity. This fund will be used to record revenues and expenditures associated with grants that support various City programs and projects. Creating a dedicated fund provides clearer financial reporting, improves internal record keeping, and allows the City to more easily track grant performance and compliance requirements.

BUDGET 26-27
INFRASTRUCTURE SALES TAX PROJ



Description	25-26 Projected	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
SALES TAX INFRASTRUCTURE	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
TRANSFERS IN	0	0	0	0	0	0
INTEREST	900	900	900	900	900	900
MISCELLANEOUS RECEIPTS	35,433	0	0	0	0	0
ESTIMATED REVENUE	2,536,333	2,500,900	2,500,900	2,500,900	2,500,900	2,500,900
PREVIOUS YEAR ENDING BALANCE	1,911,032	2,110,113	447,713	7,313	657,713	1,297,113
TOTAL	4,447,365	4,611,013	2,948,613	2,508,213	3,158,613	3,798,013
STORM SEWER	100,000	100,000	100,000	100,000	100,000	100,000
ENGINEERING	100,000	500,000	150,000	150,000	150,000	150,000
PROFESSIONAL FEES	952	500	500	500	500	500
INTEREST EXPENSE	81,100	44,800	22,800	0	0	0
UNSPECIFIED PROJECTS	0	0	0	0	0	0
STREET STRIPING/PAINTING	35,000	37,000	40,000	42,000	45,000	47,000
SIDEWALKS	200	15,000	15,000	15,000	15,000	15,000
CRACK SEALING	60,000	70,000	70,000	70,000	70,000	70,000
BOND PRINCIPAL PYMT	530,000	550,000	570,000	0	0	0
CONCRETE	50,000	60,000	60,000	60,000	60,000	60,000
ASPHALT	15,000	30,000	30,000	30,000	30,000	30,000
EMULSION OIL	40,000	42,000	45,000	48,000	51,000	54,000
SAND / ROCK	35,000	35,000	35,000	35,000	35,000	35,000
PIPE/CULVERT/GRATES/INLET	35,000	40,000	45,000	50,000	55,000	60,000
SPECIAL PROJECTS	1,255,000	2,639,000	1,758,000	1,250,000	1,250,000	1,250,000
Johnson Street		200,000				
McArthur Street Storm/Roadway			1,208,000			
Roadway Improvements		2,389,000	500,000	1,200,000	1,200,000	1,200,000
Western Avenue Concrete		50,000	50,000	50,000	50,000	50,000
ESTIMATED EXPENDITURES	2,337,252	4,163,300	2,941,300	1,850,500	1,861,500	1,871,500
ESTIMATED FUND BALANCE	2,110,113	447,713	7,313	657,713	1,297,113	1,926,513

BUDGET 26-27
SALES TAX INFRAS



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
110-000-41080.000	SALES TAX INFRASTRUCTURE	2,557,071	2,000,000	2,500,000	2,500,000
110-000-41100.000	INTEREST	614	0	900	900
110-000-41570.000	TRANSFERS IN	309,155	0	0	0
110-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	35,433	0
Total Estimated Revenue:		2,866,839	2,000,000	2,536,333	2,500,900
---Appropriations---					
110-100-52700.000	ENGINEERING	0	150,000	100,000	500,000
110-100-53500.000	PROFESSIONAL FEES	952	500	952	500
110-100-53600.000	INTEREST EXPENSE	81,100	100,000	81,100	44,800
110-100-55273.000	UNSPECIFIED PROJECTS	0	0	0	0
110-100-55282.000	STREET STRIPING/PAINTING	29,471	35,000	35,000	37,000
110-100-55283.000	SIDEWALKS	0	15,000	200	15,000
110-100-55290.000	CRACK SEALING	54,186	70,000	60,000	70,000
110-100-55300.800	BOND PRINCIPAL PYMT	510,000	530,000	530,000	550,000
110-100-55500.100	CONCRETE	31,485	60,000	50,000	60,000
110-100-55501.000	ASPHALT	26,586	30,000	15,000	30,000
110-100-55502.000	EMULSION OIL	31,312	40,000	40,000	42,000
110-100-55503.000	SAND / ROCK	29,846	35,000	35,000	35,000
110-100-55504.000	PIPE/CULVERT/GRATES/INLET	25,388	35,000	35,000	40,000
110-100-58300.000	TRANSFER OUT	875,000	685,000	1,355,000	2,739,000
110-100-58300.100	INTRA FUND TRANSFER OUT	0	1,150,000	0	0
Total Appropriations:		1,695,326	2,935,500	2,337,252	4,163,300

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 Sales Tax Infrastructure Project Schedule. Engineering will include roadway improvements (\$100,000), ADA transition plan (\$100,000), McArthur St. Road/Storm design (\$75,000), Safe Routes to School (\$100,000) and Burlington Bridge design (\$125,000). The transfers out are to the 729 Special projects fund see for more details.

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 \$594,800 towards the Infrastructure Bond Issue (\$7.5 million). These bonds are set to be fully paid off by 2027.

BUDGET 26-27
SPORTS COMPLEX



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Appropriations---					
---Estimated Revenue---					
170-000-41100.000	INTEREST	0.00	0.00	0.00	0.00
170-000-41446.000	GRANTS	0.00	0.00	0.00	0.00
170-000-41570.000	TRANSFERS IN	0.00	0.00	267,000.00	600,000.00
170-000-41590.000	MISCELLANEOUS RECEIPTS	0.00	0.00	0.00	0.00
170-170-41570.100	INTRA FUND TRANSFER IN	25,000.00	0.00	0.00	0.00
Total Estimated Revenue:		25,000.00	0.00	267,000.00	600,000.00
 ---Appropriations---					
170-170-52500.000	TRAVEL/TRAINING/CONT ED	0.00	0.00	6,000.00	0.00
170-170-52700.000	ENGINEERING	0.00	0.00	0.00	0.00
170-170-53140.000	ADVERTISING/MARKETING	0.00	0.00	0.00	0.00
170-170-53350.000	LEGAL SERVICES	0.00	0.00	2,600.00	0.00
170-170-53500.000	PROFESSIONAL FEES	0.00	0.00	115,000.00	600,000.00
170-170-53600.000	INTEREST PAYMENTS	0.00	0.00	0.00	0.00
170-170-55000.000	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00
170-170-55020.000	CAPITAL IMPROVEMENTS	25,000.00	0.00	0.00	0.00
170-170-55300.800	BOND PRINCIPAL PYMT	0.00	0.00	0.00	0.00
170-170-55700.000	LAND ACQUISTION/DEMO	0.00	0.00	0.00	0.00
Total Appropriations:		25,000.00	0.00	123,600.00	600,000.00

This fund was established to account for revenues and expenditures related to the potential development of a regional Sports and Events Complex in the City of Macomb. The proposed project is intended to create a multi-court indoor sports facility capable of hosting basketball, volleyball, and other tournament-style events, along with community programming and family entertainment activities. The facility is designed to attract regional tournaments and visitors from surrounding communities, which would generate increased activity for local hotels, restaurants, and retail businesses while providing additional recreation opportunities for residents.

Creating a dedicated fund allows the City to track planning costs, feasibility work, and other development-related expenditures associated with the project while maintaining clear financial reporting as the project progresses.



The Operations Division of the Public Works Department is responsible for the maintenance and daily operation of the City's public infrastructure systems. Core responsibilities include the maintenance and repair of streets, alleys, sidewalks, and storm sewer systems, along with snow and ice control during winter operations. The division also performs street sweeping, pavement striping, signage maintenance, street lighting maintenance, and forestry operations, including tree trimming and removal throughout the community.

In addition to street system maintenance, Operations staff support other City services and infrastructure needs, including assisting with water distribution, wastewater operations, the Yard Waste Center, and cemetery maintenance activities when necessary. This shared support helps ensure efficient use of personnel and equipment across multiple City service areas.

Funding Overview

The Operations Division generates limited direct revenue through telecommunications tax collections and the sale of fuel and materials to other public agencies, but the division relies on transfers from other funds to support infrastructure maintenance activities.

Transfers supporting operations include:

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

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

\$120,000 from the Wastewater Fund to support partial salaries for shared personnel

\$700,000 from the Water Fund for personnel costs associated with water distribution support

Remaining street maintenance expenditures are supported by the General Fund.

Capital Equipment

The FY 2026–2027 budget includes several capital equipment purchases necessary to maintain operational efficiency and replace aging equipment. Equipment purchases include:

Bucket Truck – \$250,000

Two-Ton Truck with Plow and Spreader – \$280,000 (Roll over from 25-26 FY)

Backhoe with Breaker – \$160,000

Graco GrindLazer DC89 – \$20,000

Jump-N-Jack Compactor – \$6,500

Street Sweeper – \$425,000

One-Ton Truck with Plow and Spreader – \$150,000

Skid Steer – \$95,000

Wood Chipper – \$80,000

These purchases are funded through a combination of equipment financing and General Fund capital allocations.

Capital Improvements

Capital improvements planned for the future fiscal years include roof painting, replacement of three walk doors, and electrical wiring upgrades for the west equipment shed to maintain the safety and functionality of the Public Works facility.



Training and Professional Development

Operations personnel participate in professional development opportunities including the American Public Works Association (APWA) Conference, Illinois Public Works Mutual Aid Network (IPWMAN) Conference, and the Illinois Arborist Association Conference, which is required to maintain professional arborist certification.

Through these efforts, the Operations Division continues to provide essential infrastructure maintenance and operational support services that keep the City's transportation and public service systems functioning safely and efficiently.

BUDGET 26-27
OPERATIONS



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
200-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	30,281	19,600	30,281	19,600
200-000-41045.000	TELECOMMUNICATIONS TAX	151,653	139,000	140,682	130,000
200-000-41100.000	INTEREST	0	0	0	0
200-000-41410.000	STATE HIGHWAY MAINT	4,858	4,800	4,858	4,800
200-000-41446.000	GRANTS	3,000	15,000	3,000	5,000
200-000-41551.000	SALE OF FUEL OUTSIDE VEND	296,938	215,000	296,938	215,000
200-000-41552.000	SALE OF FUEL-INTERNAL	123,280	130,000	123,280	120,000
200-000-41570.000	TRANSFERS IN	1,418,457	1,340,000	2,165,000	2,418,000
200-000-41570.100	INTRA FUND TRANSFER IN	923,620	1,052,000	0	0
200-000-41590.000	MISCELLANEOUS RECEIPTS	23,278	11,000	7,000	1,476,500
Total Estimated Revenue:		2,975,365	2,926,400	2,771,038	4,388,900
---Appropriations---					
200-100-52000.000	SALARIES	1,057,661	1,098,208	1,070,059	1,203,000
200-100-52000.100	OVERTIME	46,569	37,000	66,500	38,295
200-100-52000.200	PART-TIME SALARIES	20,995	16,000	1,586	1,600
200-100-52020.000	IMRF CITY SHARE	58,783	53,400	57,115	70,000
200-100-52040.000	FICA CITY SHARE	81,830	85,300	83,607	92,200
200-100-52100.000	EMPLOYEE INSURANCE	5,516	5,200	3,763	6,100
200-100-52175.000	DEFERRED COMP	3,774	4,700	3,920	4,100
200-100-52430.000	SAFETY EQUIPMENT/UNIFORM	17,882	26,000	25,000	27,000
200-100-52500.000	TRAVEL/TRAINING/CONT ED	9,822	7,000	7,000	7,000
200-100-52525.000	DRUG AND ALCOHOL TESTS	1,722	1,800	1,800	2,000
200-100-52550.000	ASSOC DUES/MEMBERSHIPS	758	1,500	800	1,000
200-100-52700.100	ENGINEERING	4,040	0	4,000	5,000
200-100-53100.000	OFFICE SUPPLIES	1,494	1,600	1,600	1,800
200-100-53130.000	OFFICE EQUIP/FURN(NONCAP)	71	0	0	1,000
200-100-53140.000	ADVERTISING/MARKETING	0	500	0	500
200-100-53150.000	PUBLICATIONS/PRINTING	220	800	800	800
200-100-53160.000	POSTAGE	175	300	175	350
200-100-53200.000	TELEPHONE	8,072	7,500	9,000	9,000
200-100-53300.000	UTILITIES	12,638	15,000	13,000	15,000
200-100-53400.000	COMPUTER SUPPORT/MAINT	1,673	1,200	750	1,200
200-100-53500.000	PROFESSIONAL FEES	1,225	0	14,000	2,000
200-100-54000.100	STREET LIGHTING ELECTRIC	814	0	1,500	1,000
200-100-54602.000	HERBICIDE AND PESTICIDE	3,557	6,000	5,000	7,000
200-100-55000.000	CAPITAL EQUIPMENT	438,340	280,000	0	1,466,500
200-100-55020.000	CAPITAL IMPROVEMENTS	107,750	24,000	24,000	0
200-100-55050.000	EQUIP LOAN/LEASE PAYMENTS	2,044	8,600	3,000	150,000
200-100-55470.000	ST.LIGHTING-UPGRADS/MAINT	0	15,000	0	15,000
200-100-56000.000	MAINT OF LICENSED VEHICLE	56,482	65,000	60,000	70,000
200-100-56010.000	MAINT RADIO/VEHIC EQUIP	207	2,000	2,200	2,500
200-100-56020.000	GAS/FUEL BULK PURCHASE	485,768	465,000	465,000	500,000
200-100-56021.000	GAS/FUEL	59,481	55,000	55,000	55,000
200-100-56025.000	MAINT OF MOVABLE EQUIP	32,555	55,000	50,000	60,000
200-100-56050.000	HAND TOOLS - SMALL EQUIP	7,846	8,500	8,500	9,000
200-100-56200.000	GENERAL OPERATING EXP	35,840	45,000	45,000	50,000

BUDGET 26-27
OPERATIONS



200-100-56201.000	GENERAL OPER UNDERGROUND	141,513	130,000	130,000	135,000
200-100-56601.000	TRAFFIC CONTROL SIGNAGE/H	1,361	0	7,000	8,000
200-100-56620.000	TREE PLANTING/CARE/MAINT	119,439	42,000	42,000	44,000
200-100-56650.000	TREES GRANT	0	0	0	0
200-100-56700.000	SNOW REMOVAL CONTRACT	0	20,000	40,000	20,000
200-100-57000.000	BLD/GRND/FIXED EQU.MAINT	61,829	20,000	20,000	20,000
200-100-58301.000	TRANSFER TO HEALTH INSURANCE	365,617	321,883	345,826	380,005
Total Appropriations:		3,255,365	2,925,991	2,668,501	4,481,950



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 26-27
SPECIAL POLICE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
DUI					
---Estimated Revenue---					
205-000-41100.000	INTEREST	26	0	26	0
205-000-41446.000	GRANTS	0	0	0	0
205-000-41590.000	MISCELLANEOUS RECEIPTS	9,337	0	9,337	0
Total Estimated Revenue:		9,363	0	9,363	0
---Appropriations---					
205-100-55000.000	CAPITAL EQUIPMENT	0	0	0	0
205-100-56200.000	GENERAL OPERATING EXP	1,391	0	1,391	20,000
205-100-58300.000	TRANSFERS OUT	0	15,000	0	0
Total Appropriations:		1,391	15,000	1,391	20,000
Drug Asset					
---Estimated Revenue---					
215-000-41100.000	INTEREST	47	0	47	0
215-000-41590.000	MISCELLANEOUS RECEIPTS	16,023	0	16,023	0
Total Estimated Revenue:		16,069	0	16,069	0
---Appropriations---					
215-100-56200.000	GENERAL OPERATING EXP	22,693	0	22,693	6,000
215-100-58300.000	TRANSFERS OUT	0	15,000	0	0
215-100-58300.100	INTRA FUND TRANSFER OUT	25,000	0	25,000	0
Total Appropriations:		47,693	15,000	47,693	6,000
Sex Offender					
---Estimated Revenue---					
225-000-41100.000	INTEREST	5	0	5	0
225-000-41590.000	MISCELLANEOUS RECEIPTS	2,420	0	2,420	0
Total Estimated Revenue:		2,425	0	2,425	0
---Appropriations---					
225-100-56200.000	GENERAL OPERATING EXP	0	0	250	1,000
225-100-58300.000	TRANSFERS OUT	0	1,000	0	0
Total Appropriations:		0	1,000	250	1,000
Federal Drug					
---Estimated Revenue---					
230-000-41100.000	INTEREST	0	0	0	0
230-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		0	0	0	0
---Appropriations---					
230-100-56200.000	GENERAL OPERATING EXP	0	0	0	0
Total Appropriations:		0	0	0	0
Warrants					
---Estimated Revenue---					
235-000-41100.000	INTEREST	5	0	5	0
235-000-41590.000	MISCELLANEOUS RECEIPTS	1,250	0	1,250	0
Total Estimated Revenue:		1,255	0	1,255	0
---Appropriations---					
235-100-56200.000	GENERAL OPERATING EXP	824	0	0	1,000

BUDGET 26-27
SPECIAL POLICE



235-100-58300.000	TRANSFERS OUT	0	5,000	0	0
Total Appropriations:		824	5,000	0	1,000
Vehicle					
---Estimated Revenue---					
245-000-41100.000	INTEREST	7	0	7	0
245-000-41590.000	MISCELLANEOUS RECEIPTS	83	0	150	0
Total Estimated Revenue:		90	0	157	0
---Appropriations---					
245-100-56000.000	MAINT OF LICENSED VEHICLE	1,416	0	0	0
Total Appropriations:		1,416	0	0	0
Forfeiture					
---Estimated Revenue---					
440-000-41100.000	INTEREST	4	0	4	0
440-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	5,000	0
Total Estimated Revenue:		4	0	5,004	0
---Appropriations---					
440-400-56200.000	GENERAL OPERATING EXP	0	0	0	0
Total Appropriations:		0	0	0	0
ISP Drug Seizure					
---Estimated Revenue---					
445-000-41100.000	INTEREST	0	0	0	0
445-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	7,365	0
Total Estimated Revenue:		0	0	7,365	0
---Appropriations---					
445-100-56200.000	GENERAL OPERATING EXP	0	0	0	0
445-445-58300.100	INTRA FUND TRANSFER OUT	0	0	0	0
Total Appropriations:		0	0	0	0
Electronic Ticket					
---Estimated Revenue---					
450-000-41100.000	INTEREST	3	0	3	0
450-000-41570.100	INTRA FUND TRANSFER IN	25,000	0	25,000	0
450-000-41590.000	MISCELLANEOUS RECEIPTS	585	0	585	0
450-400-41100.000	INTEREST	0	0	0	0
450-400-41570.000	TRANSFERS IN	0	0	0	0
Total Estimated Revenue:		25,588	0	25,588	0
---Appropriations---					
450-450-56200.000	GENERAL OPERATING EXP	6,000	0	6,000	0
Total Appropriations:		6,000	0	6,000	0
IL Return Seizure					
---Estimated Revenue---					
455-000-41100.000	INTEREST	10	0	10	0
455-000-41570.100	INTRA FUND TRANSFER IN	0	0	0	0
455-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		10	0	10	0
---Appropriations---					
455-100-56200.000	GENERAL OPERATING EXP	0	0	2,000	5,000
Total Appropriations:		0	0	2,000	5,000
Police Grants					
---Estimated Revenue---					

BUDGET 26-27
SPECIAL POLICE



470-000-41100.000	INTEREST	22	0	22	0
470-000-41446.100	ICRMT SAFETY GRANT COMMAND TRAINING	0	0	2,300	0
470-470-41446.000	GRANTS	14,019	0	22,047	0
470-470-41446.102	HEALING IL GRANT	25,000	0	0	0
470-470-41446.103	RETAIL CRIMES GRANT	0	0	6,000	0
470-470-41446.150	PELLA ROLSCREEN FOUNDATION BLACKBAUD GIV	0	0	15,000	0
Total Estimated Revenue:		39,041	0	45,369	0

---Appropriations---

470-470-52000.400	BONUS/HAZARD PAY	7,500	0	0	0
470-470-52040.000	FICA CITY SHARE	109	0	0	0
470-470-52100.000	EMPLOYEE INSURANCE	30	0	0	0
470-470-53140.000	ADVERTISING/MARKETING	2,660	0	1,530	0
470-470-55307.100	HEALING IL GRANT EXP	24,619	0	400	0
470-470-55307.101	PELLA ROLSCREEN FOUNDATION BLACKBAUD GIV	0	0	15,000	0
470-470-55320.100	ICRMT SAFETY GRANT COMMAND TRAINING EXPE	0	0	0	0
470-470-56100.100	RETAIL CRIMES GRANT FLOCK	0	0	6,000	0
470-470-56200.000	GENERAL OPERATING EXP	35,350	0	17,927	0
Total Appropriations:		70,268	0	40,857	0

BUDGET 26-27
GARBAGE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
210-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	60,561	39,111	47,466	35,000
210-000-41100.000	INTEREST	181	200	200	200
210-000-41343.000	VARIOUS STICKERS SOLD	6,447	6,000	6,400	6,500
210-000-41500.000	BILL COLLECTIONS	1,098,783	1,107,000	1,078,600	1,132,230
210-000-41570.000	TRANSFERS IN	0	0	0	0
210-000-41590.000	MISCELLANEOUS RECEIPTS	3,849	1,000	1,100	1,500
Total Estimated Revenue:		1,169,820	1,153,311	1,133,766	1,175,430
---Appropriations---					
210-100-52000.300	PART TIME SALARIES	17,943	24,720	20,731	24,000
210-100-52040.000	FICA CITY SHARE	1,373	1,900	1,586	1,900
210-100-52100.000	EMPLOYEE INSURANCE	180	300	280	300
210-100-54600.000	CONTRACTS GARBAGE	714,719	708,923	680,000	708,800
210-100-54610.000	RECYCLING CONTRACT	217,688	226,736	227,800	238,073
210-100-54620.000	YARD WASTE PICKUP	0	37,800	38,924	39,650
210-100-54650.000	CONTR TO WIRC-COL SITE	9,182	10,000	9,182	10,000
210-100-56025.000	MAINT OF MOVABLE EQUIP	34,184	28,500	28,500	28,500
210-100-56200.000	GENERAL OPERATING EXP	39,465	47,400	47,400	52,400
210-100-56630.000	VARIOUS STICKERS PURCHASE	6,165	7,000	6,165	7,000
210-100-56700.100	YARD WASTE CHANGE TO ONLY 56200 EXP 5/1	1,774	0	0	0
210-100-57000.000	BLD/GRND/FIXED EQU.MAINT	538	1,000	0	1,000
210-100-58300.000	TRANSFER OUT	171,484	174,420	174,420	174,420
Total Appropriations:		1,214,694	1,268,699	1,234,988	1,286,043

Garbage Rates: The FY 2026–2027 garbage rate will increase from \$22.50 to \$23.50 per billing cycle to help offset rising contract costs associated with the City’s Waste Management service agreement.

Salaries: This line item includes wages for part-time employees who staff the Yard Waste Site, which operates Thursday through Sunday for approximately eight months each year.

Transfers to Other Funds: A total of \$74,420, representing approximately 10% of the Finance Office budget, will be transferred to the General Corporate Fund to support billing and contract administration services. In addition, \$100,000 will be transferred to the Operations Fund to help offset Public Works personnel costs associated with operating the Yard Waste Site.

BUDGET 26-27
CEMETERY MAINT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
220-000-41100.000	INTEREST	25	25	25	25
220-000-41575.000	CEMETERY MAINT FEES	6,265	6,000	6,000	6,000
220-000-41580.101	STONE SETTING FEE	1,250	1,000	1,000	1,000
220-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		7,540	7,025	7,025	7,025
---Appropriations---					
220-100-53500.000	PROFESSIONAL FEES	0	0	0	0
220-100-55260.000	STONE REFURBISHMENT	3,000	3,000	3,000	3,000
220-100-56200.000	GENERAL OPERATING EXP	0	5,000	5,000	4,000
Total Appropriations:		3,000	8,000	8,000	7,000

This fund was established to support general improvements and enhancements to the cemetery. A total of \$100 from each grave opening fee is allocated to the fund to gradually build a sustainable balance for future maintenance and improvement projects.

Additionally, a \$50 stone setting fee has been implemented to support the cost of leveling and maintaining cemetery monuments.

BUDGET 26-27
FIRE PROTECTION



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
240-000-41000.000	PROPERTY TAX	59,556	100,000	101,929	102,000
240-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	22,833	14,746	17,895	14,700
240-000-41100.000	INTEREST	98	100	98	100
240-000-41360.000	RURAL FIRE FEES	16,225	15,000	16,225	16,000
240-000-41442.000	OTHER FINANCING SOURCES BOND PROCEEDS	472,000	0	0	0
240-000-41570.100	INTRA FUND TRANSFER IN	250,000	0	0	0
240-000-41590.000	MISCELLANEOUS RECEIPTS	166	0	0	0
Total Estimated Revenue:		820,878	129,846	136,147	132,800
---Appropriations---					
240-130-52040.000	SAFETY ALLOWANCE TAXES	162	0	0	0
240-130-52100.000	EMPLOYEE INSURANCE	18	0	0	0
240-130-52430.000	SAFETY EQUIPMENT/UNIFORM	20,920	0	0	0
240-130-53600.000	INTEREST EXPENSE	24,721	118,029	118,029	118,029
240-130-55000.000	CAPITAL EQUIPMENT	756,480	0	0	0
240-130-55300.400	PRINCIPAL PAYMENT FIRE TRUCK LOAN	62,886	0	0	0
240-130-58301.000	TRANSFER TO HEALTH INSURANCE	0	0	0	0
Total Appropriations:		865,188	118,029	118,029	118,029

The City of Macomb levies a Fire Protection Tax to help fund the operations of the Macomb Fire Department. The maximum allowable levy rate for this tax is 0.075%. For the upcoming fiscal year, the Fire Protection Tax Fund is projected to generate approximately \$132,800 from property taxes and replacement taxes.

Principal and Interest Payments:

A total of \$56,385 is budgeted for debt service on the E-One Rescue Truck purchased in November 2018, with the loan scheduled to be paid off by 2030. An additional \$60,839 is allocated for debt service on the tanker fire truck, with that loan scheduled to be paid off by 2034.

BUDGET 26-27
POLICE PROTECTION



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
250-000-41000.000	PROPERTY TAX	59,556	80,000	81,536	81,600
250-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	22,833	14,746	17,895	14,700
250-000-41100.000	INTEREST	85	0	85	0
250-000-41506.000	VEHICLE TRADE	0	0	0	0
250-000-41590.000	MISCELLANEOUS RECEIPTS	5,725	0	0	0
Total Estimated Revenue:		88,199	94,746	99,516	96,300
---Appropriations---					
250-145-55000.000	CAPITAL EQUIPMENT	49,088	90,000	90,000	90,000
250-145-56000.000	MAINT OF LICENSED VEHICLE	0	8,350	0	0
250-145-56010.000	MAINT RADIO/VEHIC EQUIP	3,907	8,800	5,000	8,850
250-145-58300.000	TRANSFERS OUT	0	14,000	0	0
250-145-58300.100	INTRA FUND TRANSFER OUT	0	0	0	0
Total Appropriations:		52,996	121,150	95,000	98,850

The City of Macomb levies a Police Protection Property Tax to support the operations and capital needs of the Macomb Police Department. This fund is projected to generate approximately \$96,300 this year from property and replacement taxes.

Funds are primarily used for capital equipment purchases. The FY 2026–2027 budget includes the replacement of two police vehicles (\$90,000) along with the purchase of radios and other necessary vehicle equipment (\$8,850).

BUDGET 26-27
GENERAL SEVERANCE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
260-000-41100.000	INTEREST	90.02	70.00	90.02	70.00
260-000-41570.100	INTRA FUND TRANSFER IN	64,000.00	0.00	0.00	0.00
260-000-41590.000	MISCELLANEOUS RECEIPTS	0.00	0.00	0.00	0.00
Total Estimated Revenue:		64,090.02	70.00	90.02	70.00
---Appropriations---					
260-100-52000.000	SALARIES	60,170.83	0.00	72,000.00	0.00
260-100-52020.000	IMRF CITY SHARE	567.59	0.00	700.00	0.00
260-100-52040.000	FICA CITY SHARE	1,457.02	0.00	1,900.00	0.00
260-100-52100.000	EMPLOYEE INSURANCE	104.64	0.00	27.00	0.00
260-100-52175.000	Deferred Comp	118.60	0.00	60.00	0.00
260-100-58301.000	TRANSFER TO HEALTH INSURANCE	6,516.33	0.00	4,765.00	0.00
Total Appropriations:		68,935.01	0.00	79,452.00	0.00

This fund was established to maintain reserves for accrued employee benefit time, including unused sick leave that may be owed upon separation. Payments from this fund occur when an employee retires, resigns, or is otherwise separated from employment.

The target reserve balance is \$200,000, which will be reviewed annually to ensure the amount remains adequate based on workforce demographics, accrued leave balances, and anticipated retirements.



Business Development District No. 1 (BDD) was established by the City Council to support redevelopment projects, infrastructure improvements, and new development within the district. The district provides a dedicated funding source to encourage economic growth, strengthen commercial corridors, and support housing improvements throughout the area.

A significant portion of the district's revenues is planned to support the development of the proposed Sports and Events Complex, which is expected to serve as a regional destination for athletic tournaments and community events. Remaining funds will be used to support a variety of redevelopment initiatives designed to stimulate private investment and improve existing properties.

Several redevelopment programs are anticipated within the district, including a Housing Rehabilitation Program to assist owner-occupied homes with property repairs and maintenance, Retail and Restaurant Grants to encourage new businesses to locate within the district, and a Facade Improvement Program to support exterior building improvements that enhance the district's appearance. Additional initiatives may include land acquisition, demolition of blighted properties, and property repair projects to promote redevelopment opportunities and improve infrastructure conditions.

Staffing

Administration of the Business Development District will be coordinated through the Community Development Department. Funding from the district will support staff time associated with program development, grant and loan administration, planning and zoning activities, and economic development studies necessary to support redevelopment projects within the district.

Major Program Expenditures

The FY 2026–2027 budget includes several program categories to support redevelopment and economic development activities within the district:

Professional Services – \$100,000

Funding for legal, consulting, environmental, engineering, financial advisory, appraisal, and other professional services associated with redevelopment projects and district administration.

Grant Programs – \$100,000

Funding to establish residential and commercial redevelopment grants within the district.

Infrastructure Projects – \$100,000

Improvements to public infrastructure that support private development opportunities.

Land Acquisition and Demolition – \$100,000

Targeted acquisition or demolition of properties to support commercial redevelopment and housing revitalization efforts.

Loan Disbursements- \$100,000



Transfers

The FY 2026–2027 budget includes a \$770,000 transfer out from the Business Development District Fund. Of this amount, \$600,000 will be transferred to the Sports Facility Fund to support development of the proposed Sports and Events Complex. An additional \$170,000 will be transferred to the General Fund to offset personnel costs associated with administering district programs and activities.

Department Goals

Program goals for the Business Development District align with the Community Development Department’s redevelopment and economic development initiatives, including expanding housing rehabilitation programs, supporting commercial development, and encouraging investment within the district.

Through these initiatives, Business Development District No. 1 provides a financial tool to encourage redevelopment, strengthen commercial activity, and support strategic economic growth within the City of Macomb.

BUDGET 26-27
 BUSINESS DEVELOPMENT DISTRICT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
302-000-41010.000	SALES TAX	0	0	167,000	2,000,000
302-000-41100.000	INTEREST	0	0	0	0
302-000-41570.000	TRANSFERS IN	0	0	0	0
Total Estimated Revenue:		0	0	167,000	2,000,000
---Appropriations---					
302-300-52500.000	TRAVEL/TRAINING/CONT ED	0	0	0	0
302-300-53140.000	ADVERTISING/MARKETING	0	0	0	0
302-300-53500.000	PROFESSIONAL FEES	0	0	0	100,000
302-300-53530.103	GRANTS	0	0	0	100,000
302-300-55330.000	INFRASTURE PROJECTS	0	0	0	100,000
302-300-55700.000	LAND ACQUISTION/DEMO	0	0	0	100,000
302-300-57000.000	BLD/GRND/FIXED EQU.MAINT	0	0	0	0
302-300-58300.000	TRANSFERS OUT	0	0	167,000	770,000
302-300-58500.000	LOAN DISBURSEMENTS	0	0	0	100,000
Total Appropriations:		0	0	167,000	1,270,000

BUDGET 26-27
EASTSIDE TIF SUMMARY



The East Side Tax Increment Financing (TIF) District was established by the City Council on October 17, 2022 to support redevelopment and revitalization efforts within the East Side area of Macomb. The district provides a financial mechanism to encourage private investment, improve existing properties, and promote economic development through targeted redevelopment programs.

Several redevelopment programs are planned within the district to support both residential and commercial improvements. A Housing Rehabilitation Program will provide financial assistance to owner-occupied homes for property repairs and maintenance, helping residents maintain and improve housing conditions. A Retail and Restaurant Grant Program will provide incentives for businesses to locate within the district, supporting commercial growth and improving access to services for residents.

Additional redevelopment initiatives include a Facade Improvement Program designed to assist businesses with exterior building improvements, helping enhance the visual appearance and historic character of the district. The program will work in coordination with professional architectural services to ensure that improvements support quality design and historic preservation efforts.

The district may also support land acquisition, demolition of blighted properties, and property repair projects to remove deteriorated structures and create new opportunities for redevelopment within the area.

Program Funding

The FY 2026–2027 budget includes funding to expand redevelopment activities within the district:

Housing Rehabilitation Program – \$150,000

Funding was increased by \$50,000 to expand participation and support additional residential improvement projects.

Retail and Restaurant Grant Program – \$50,000

Funding was increased by \$30,000 to encourage additional commercial investment and business development.

Professional Services – \$20,000

Funding supports architectural and consulting services to improve the quality of façade improvements and ensure compatibility with historic preservation goals.

Facade Program - \$100,000

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.

Public Projects, Land Acquisition/Demo, and Building/Grounds Maintenance– \$155,000

Funding is allocated for stabilization and maintenance work associated with the Randolph House, helping preserve the structure and prevent further deterioration.



Department Goals

Program goals for the East Side TIF District align with the broader Community Development Department initiatives, including expanding housing rehabilitation efforts, encouraging commercial redevelopment, and promoting long-term investment within the district.

Through these initiatives, the East Side TIF District provides a financial tool to encourage redevelopment, improve housing conditions, and stimulate economic growth within the East Side area of Macomb

BUDGET 26-27
EASTSIDE TIF



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
304-000-41000.000	PROPERTY TAX	331,032	337,700	489,662	500,000
304-000-41100.000	INTEREST	99	0	150	150
304-300-41590.000	MISCELLANEOUS RECEIPTS	0	0	1,000	6,000
Total Estimated Revenue:		331,131	337,700	490,812	506,150
---Appropriations---					
304-300-53410.000	EAST TIF/DOWNTOWN HOUSING REHAB PROGRAM	0	100,000	100,000	150,000
304-300-53450.100	EAST TIF/DOWNTOWN RETAIL/RESTAURANT GRNT	0	50,000	20,000	50,000
304-300-53500.000	PROFESSIONAL FEES	0	10,000	8,000	20,000
304-300-53530.103	EAST TIF/DOWNTOWN FACADE PROGRAM	0	50,000	100,000	100,000
304-300-55322.000	EAST TIF PUBLIC PROJECTS	0	0	35,000	30,000
304-300-55700.000	EAST SIDE/DOWNTOWN LAND ACQUISTION/DEMO	37,811	25,000	235,000	25,000
304-300-57000.000	BLD/GRND/FIXED EQU.MAINT	0	0	20,000	100,000
304-300-58300.000	TRANSFERS OUT	100,000	0	55,000	0
304-300-58300.100	INTRA FUND TRANSFER OUT	0	55,000	0	0
Total Appropriations:		137,811	290,000	573,000	475,000

BUDGET 26-27

2% FIRE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
306-000-41022.000	FOREIGN FIRE TAX PMTS	41,832.80	41,000.00	46,423.00	41,000.00
306-000-41100.000	INTEREST	45.33	50.00	45.33	50.00
306-000-41590.000	MISCELLANEOUS RECEIPTS	0.00	0.00	30,000.00	0.00
Total Estimated Revenue:		41,878.13	41,050.00	76,468.33	41,050.00
---Appropriations---					
306-300-52430.000	SAFETY EQUIPMENT/UNIFORM	1,069.20	5,000.00	4,042.00	5,000.00
306-300-52550.000	ASSOC DUES/MEMBERSHIPS	363.65	0.00	100.00	0.00
306-300-53100.000	OFFICE SUPPLIES	1,099.99	0.00	0.00	0.00
306-300-53130.000	OFFICE EQUIP/FURN(NONCAP)	3,218.00	3,500.00	2,000.00	3,500.00
306-300-53150.000	PUBLICATIONS/PRINTING	1,943.35	2,000.00	2,000.00	2,000.00
306-300-53400.000	COMPUTER SUPPORT/MAINT	299.97	1,000.00	0.00	1,000.00
306-300-55000.000	CAPITAL EQUIPMENT	0.00	0.00	38,000.00	0.00
306-300-56010.000	MAINT RADIO/VEHIC EQUIP	770.17	1,000.00	0.00	1,000.00
306-300-56025.000	MAINT OF MOVABLE EQUIP	9,000.00	9,000.00	9,000.00	9,000.00
306-300-56050.000	HAND TOOLS - SMALL EQUIP	5,043.27	5,500.00	6,000.00	5,500.00
306-300-56200.000	GENERAL OPERATING EXP	4,371.86	1,000.00	2,100.00	1,000.00
306-300-57000.000	BLD/GRND/FIXED EQU.MAINT	74.56	500.00	2,100.00	500.00
Total Appropriations:		27,254.02	28,500.00	65,342.00	28,500.00

The Fire Department receives an annual Foreign Fire Tax distribution through the Illinois Municipal League. This revenue is generated from a 2% tax on the fire protection portion of insurance premiums paid to out-of-state insurance companies for properties located within Illinois municipalities and fire protection districts. The State collects these funds and distributes them to eligible fire departments in accordance with state law.

Locally, the funds are administered by the department's Foreign Fire Tax Board, which oversees expenditures and ensures compliance with statutory requirements. These funds are used to support fire protection services, including equipment purchases, training, firefighter safety initiatives, and other needs that enhance emergency response capabilities.



The West Side Tax Increment Financing (TIF) District was established in December 2009 to support redevelopment and revitalization within the west side of the City of Macomb. The district provides a financial tool to encourage private investment, improve housing conditions, and address redevelopment opportunities in areas where growth and reinvestment may otherwise be limited.

As part of the district's formation, the City entered into an agreement with the local school district that requires surplus tax payments to be returned annually. This arrangement was negotiated as part of the approval process to extend the Downtown TIF and establish the West Side TIF district.

The fund also maintains a \$70,745 LaMoine Project Reserve, which is required under a prior agreement to ensure funds are available for obligations associated with the LaMoine redevelopment project.

Several redevelopment initiatives are supported through the West Side TIF District. A Housing Rehabilitation Program provides financial assistance to owner-occupied homes for repairs and maintenance, helping residents improve and preserve housing conditions within the district. Additional resources are available for land acquisition, demolition of blighted structures, and property repair projects to remove deteriorated properties and support new redevelopment opportunities.

Program Funding

The FY 2026–2027 budget includes funding to support redevelopment and improvement projects within the district:

Housing Rehabilitation Program – \$50,000

Funding is maintained to continue supporting residential property improvements within the district.

Professional Services – \$100,000

Funding supports legal, consulting, engineering, and planning services associated with redevelopment projects and TIF administration. The completion of Chandler Park design is budgeted for \$50,000.

Public Improvement Projects – \$150,000

Funds are available to support infrastructure improvements that encourage private investment and redevelopment within the district.

Land Acquisition and Demolition – \$50,000

Funding was increased by \$30,000 to support housing revitalization and the removal of deteriorated structures that limit redevelopment opportunities.

Building/Grounds– \$20,000

Department Goals

Program goals for the West Side TIF District align with the Community Development Department's redevelopment initiatives, including expanding housing rehabilitation efforts, addressing blighted properties, and supporting long-term neighborhood revitalization.

Through these initiatives, the West Side TIF District continues to serve as a financial tool to encourage redevelopment, stabilize neighborhoods, and promote economic investment within the west side of Macomb.

BUDGET 26-27
WESTSIDE TIF



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
307-000-41000.000	PROPERTY TAX	165,939	169,260	193,504	172,650
307-000-41002.000	TIF PROPERTY TAX SURPLUS	1,628	1,700	1,628	1,700
307-000-41100.000	INTEREST	175	150	175	150
307-000-41548.000	LAMOINE REIMB AGREEMENT	23,189	25,000	28,882	28,882
Total Estimated Revenue:		190,931	196,110	224,189	203,382
---Appropriations---					
307-300-53300.000	UTILITIES	5,036	3,900	5,036	0
307-300-53410.000	WEST TIF HOUSING REHAB PROGRAM	0	50,000	0	50,000
307-300-53500.000	PROFESSIONAL FEES	0	10,000	85,225	100,000
307-300-55322.000	WEST TIF PUBLIC PROJECTS	0	0	0	150,000
307-300-55660.000	LAMOINE HOTEL PROJECT	45,507	70,745	70,745	70,745
307-300-55660.100	LAMOINE PROJECT INTEREST	25,238	0	0	0
307-300-55700.000	WEST SIDE LAND ACQUISTION/DEMO	19,570	20,000	0	50,000
307-300-57000.000	BLD/GRND/FIXED EQU.MAINT	28,433	20,000	0	20,000
307-300-58800.100	SURPLUS TAX PAYMENT	12,471	13,000	14,144	14,144
Total Appropriations:		136,255	187,645	175,150	454,889

BUDGET 26-27
MARKETING SUMMARY



The Marketing and Downtown Development Office promotes the City of Macomb and the Historic Downtown District through marketing initiatives, business engagement, and community events. The office works to increase visibility for Macomb, attract visitors, and support the vitality of downtown businesses through coordinated promotions, events, and development initiatives.

Primary responsibilities include managing the City's downtown marketing campaigns, social media presence, promotional materials, and community outreach efforts. The office also coordinates several annual community events designed to attract visitors and enhance downtown activity, including Dickens on the Square/Polar Express, Park and Cruise, Moon Over Macomb, the Summer Concert Series, and the Downtown Block Party.

Funding for this program is supported through transfers from the Business District, Hotel/Motel Tax Fund and the General Corporate Fund. The FY 2026–2027 budget includes an expanded marketing initiative in partnership with the Leap Group Marketing Campaign, which will focus on development and distribution of regional marketing materials promoting Macomb and the downtown district.

Staffing

The program is staffed by a Marketing and Downtown Development Director and two part-time Beautification Specialists who assist with downtown enhancements and beautification initiatives.

Department Goals

Key initiatives for the upcoming fiscal year include:

Developing a new City website structure, including forms and document integration with Laserfiche.

Supporting downtown redevelopment initiatives in coordination with the TIF and Business Development District programs.

Expanding business engagement and support programs for downtown merchants and new businesses.

Special Projects

An increase is included in the marketing budget to support the With Community Calendar (\$10,000) and Leap Group marketing campaign (\$30,000), which will expand the City's promotional efforts and outreach.

BUDGET 26-27
MARKETING



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
309-000-41100.000	INTEREST	17	10	17	17
309-000-41570.000	TRANSFERS IN	55,000	86,000	141,000	175,000
309-000-41570.100	INTRA FUND TRANSFER IN	35,000	55,000	0	0
309-000-41590.000	MISCELLANEOUS RECEIPTS	4,275	3,500	4,700	4,700
Total Estimated Revenue:		94,292	144,510	145,717	179,717
---Appropriations---					
309-300-52000.000	SALARIES	50,540	58,200	50,600	59,630
309-300-52000.200	PART-TIME SALARIES	7,239	33,500	10,434	10,851
309-300-52020.000	IMRF CITY SHARE	2,592	2,825	2,509	3,500
309-300-52040.000	FICA CITY SHARE	4,286	6,847	4,583	7,300
309-300-52100.000	EMPLOYEE INSURANCE	380	300	326	900
309-300-52500.000	TRAVEL/TRAINING/CONT ED	4,802	5,000	5,000	5,000
309-300-52550.000	ASSOC DUES/MEMBERSHIPS	472	1,000	1,110	1,500
309-300-53100.000	OFFICE SUPPLIES	949	1,000	1,000	1,000
309-300-53140.000	ADVERTISING/MARKETING	4,992	6,000	6,000	57,000
309-300-53160.000	POSTAGE	183	200	183	200
309-300-53200.000	TELEPHONE	930	800	800	800
309-300-55360.000	DOWNTOWN SUMMER CONCERT SERIES	3,200	3,200	3,200	3,200
309-300-55370.000	DICKENS/POLAR EXPRESS	11,181	10,500	13,833	12,000
309-300-55390.000	MOON OVER MACOMB	1,863	2,000	2,000	2,000
309-300-55400.100	PARK & CRUISE	1,021	800	1,000	1,000
309-300-55500.102	DOWNTOWN BLOCK PARTY	295	400	400	400
309-300-56200.000	GENERAL OPERATING EXP	3,475	1,500	1,500	1,500
309-300-58300.100	INTRA FUND TRANSFER OUT	0	0	0	0
309-300-58301.000	TRANSFER TO HEALTH INSURANCE	12,867	10,227	11,564	12,780
Total Appropriations:		111,268	144,299	116,042	180,561

BUDGET 26-27
REVOLVING LOAN



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
320-000-41100.000	INTEREST	9	0	40	0
320-000-41570.000	TRANSFERS IN	41,510	20,000	0	0
320-000-41570.100	TRANSFERS IN	83,075	0	0	0
320-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	28,403	0
320-000-41684.000	KKS RENTALS, INC 1294	613	780	0	0
320-000-41685.000	JBEE DESIGNS MDDC INTEREST	364	420	250	420
320-000-41686.000	L & J TEKILA INC. INTEREST	2,637	1,500	2,637	2,600
320-000-41690.000	ARROWWOOD/SHANDIL LLC	124	0	700	700
320-000-41691.000	CHUBBYS INTEREST	0	200	0	0
320-000-41692.000	RIALTO INTEREST	0	200	0	0
320-000-41693.000	BLOOM INTEREST	0	200	0	0
320-000-41694.000	SHANDIL HOSPITALITY INTEREST	0	200	0	0
320-000-41695.000	ECKARDT,HANNAH DRIVEDANCE	0	0	0	0
320-000-41696.000	CMK LOAN MARK KELLY	54	100	2	0
320-000-41698.000	MACOMB ART CENTER INTEREST	8	0	8	0
320-000-41699.000	CBPB POPCORN SHOP INTEREST	141	50	500	50
Total Estimated Revenue:		128,535	23,650	32,541	3,770
---Appropriations---					
320-300-53500.000	PROFESSIONAL FEES	145	1,000	150	1,000
320-300-58300.000	TRANSFER OUT	(0)	0	0	0
320-300-58500.000	LOAN DISBURSEMENTS	25,000	20,000	25,000	50,000
Total Appropriations:		25,145	21,000	25,150	51,000

The City manages a Downtown Revolving Loan Fund that provides low-interest loans to businesses and property owners to support improvements to downtown buildings, facades, and working capital needs. As loans are repaid with interest, the funds are recycled and made available for new projects, allowing the program to continually support reinvestment and economic development within the downtown district.

Loan Disbursements – \$50,000

Funding was increased by \$30,000 to expand the availability of loans and encourage additional participation in the program.

BUDGET 26-27
CD GRANTS



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
325-000-41100.000	INTEREST	108	0	200	0
325-000-41250.000	REACH/AMEREN TRANSPORTATION ELEC GRANT	50,000	0	0	0
325-000-41446.000	IHDA- HOME REPAIR & ACCESSIBILITY PRGRM	442,687	0	5,198	0
325-000-41446.100	HRAP/IHDA HOME REPAIR & ACCESSIBILITY II	0	0	229,831	170,169
325-000-41446.116	SCP STRONG COM.PRGM GRANT	0	300,000	32,705	267,295
325-000-41447.000	THRIVING COMMUNITIES GRANT	72,000	18,000	18,000	0
325-000-41492.000	SAFE STREET FOR ALL GRANT	25,000	225,000	0	200,000
325-000-41570.000	TRANSFERS IN	0	25,000	25,000	0
325-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		589,795	568,000	310,934	637,464
---Appropriations---					
325-300-53500.000	PROFESSIONAL FEES	5,000	2,000	0	0
325-300-53530.103	SAFE STREETS FOR ALL GRANT	0	250,000	0	250,000
325-300-53540.000	SCP STRONG COMM.PROGRAM G	111,943	300,000	0	0
325-300-55300.103	IHDA-HOME REPAIR & ACCESSIBILITY PRGRM	384,083	0	0	0
325-300-55300.104	HRAP/IHDA HOME REPAIR &ACCESSIBILITY II	0	0	0	0
325-300-55305.101	REACH/AMEREN TRANSPORTATION ELECT GRANT	0	50,000	50,000	0
325-300-55320.100	THRIVING COMMUNITIES GRANT	63,587	40,000	26,413	0
325-300-58300.000	TRANSFER OUT	41,959	0	0	0
Total Appropriations:		606,571	642,000	76,413	250,000

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 26-27
HOTEL TAX



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
410-000-41050.000	BED TAX COLLECTED	268,034	250,000	283,900	286,800
410-000-41100.000	INTEREST	19	10	19	10
Total Estimated Revenue:		268,053	250,010	283,919	286,810
---Appropriations---					
410-400-58010.000	FIREWORKS	18,290	19,500	19,500	32,000
410-400-58200.000	HOTEL/MOTEL TAX DISTR	209,162	195,000	212,925	212,925
410-400-58300.000	TRANSFER OUT	0	35,000	35,000	35,000
410-400-58300.100	INTRA FUND TRANSFER OUT	35,000	0	0	0
Total Appropriations:		262,452	249,500	267,425	279,925

The City of Macomb levies a 5% Hotel Operators Occupation Tax on the gross rental receipts of hotels and motels located within the City. There is an new additional 1% Hotel Tax. Revenues generated through this tax are dedicated to promoting tourism, conventions, and visitor-related activities that attract non-residents to the community.

Under an agreement with the Macomb Area Convention and Visitors Bureau, the City distributes 78% of the 5% Hotel/Motel Tax revenue collected each month to support tourism promotion efforts throughout the region.

In addition to the CVB distribution, the fund supports several City tourism-related initiatives. The fund provides \$35,000 annually to support the Marketing and Downtown Development Office, which coordinates promotional activities and community events designed to attract visitors to Macomb.

Major Expenditures

The FY 2026–2027 budget includes funding for the City’s annual Independence Day fireworks display, with a one-time increase to approximately \$32,000 to support the America 250 celebration, including expanded fireworks and downtown block party activities.

Through these initiatives, the Hotel/Motel Tax Fund helps promote Macomb as a destination for visitors while supporting local tourism, community events, and economic activity.

BUDGET 26-27

IT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
460-000-41100.000	INTEREST	4	5	4	5
460-000-41570.000	TRANSFERS IN	20,000	20,000	278,000	164,000
460-000-41570.100	INTRA FUND TRANSFER IN	153,000	258,000	0	0
460-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		173,004	278,005	278,004	164,005
---Appropriations---					
460-000-53500.000	PROFESSIONAL FEES	0	138,115	117,243	0
460-400-53130.000	OFFICE EQUIP/FURN(NONCAP)	0	0	0	0
460-400-53220.000	TELEPHONE-SHORETELL SUP	0	0	0	0
460-400-53400.101	COMPUTER SOFTWARE/INTERNT	114,388	107,000	147,200	135,000
460-400-55000.000	CAPITAL EQUIPMENT	29,880	30,900	1,050	27,000
460-400-55001.000	COMPUTER HARDWARE	23,390	0	3,361	0
460-400-56200.000	GENERAL OPERATING EXP	408	1,500	500	2,000
Total Appropriations:		168,066	277,515	269,354	164,000

\$27,000 is allocated for the routine replacement of computer hardware. The computer software budget includes IT services through BSA, 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.



The Water Fund accounts for the operation, maintenance, and capital improvements of the City of Macomb's water treatment and distribution system. The system provides potable water to residents, businesses, and public facilities while maintaining compliance with state and federal drinking water regulations. Operations include water treatment, water distribution system maintenance, hydrant maintenance, infrastructure replacement, and system improvements necessary to maintain reliable water service. Water revenues support both system operations and a number of interfund transfers that help support shared administrative and operational services. \$990,000 is transferred annually to the Water Bond and Debt Service Fund to meet debt obligations associated with prior water system improvements. Additional transfers include \$558,123 to the General Fund, which supports shared administrative services including portions of the City Clerk, City Council, Building and Zoning, City Attorney, Mayor, City Administrator, and Finance Office budgets, as well as \$57,500 representing half of the Spring Lake management contract. The Water Fund also transfers \$700,000 to the Operations Fund to support personnel and infrastructure maintenance activities related to water distribution, along with \$10,000 and \$70,000 to the IT Fund for technology services and infrastructure.

Capital Improvements and Equipment

The FY 2026–2027 budget includes several capital projects and equipment replacements necessary to maintain the City's water infrastructure:

Fire Hydrant Replacement – \$25,000

Water Main Replacement – \$100,000

Truck Replacement – \$125,000

Water Tower Cleaning and Painting – \$50,000

Additional equipment replacements, including a backhoe with breaker attachment, water truck, and tandem dump truck with plow, are identified for future replacement planning as equipment ages.

Water Rate Structure

The City has adopted a multi-year water rate schedule to support ongoing system operations, infrastructure replacement, and debt service obligations. Under the current plan, the water rate will increase from \$6.29 per 100 cubic feet in FY 2025–2026 to \$6.60 in FY 2026–2027, while the minimum monthly charge remains \$5.75. The debt service portion of the rate will increase gradually from \$12.25 to \$25.33 by FY 2030–2031 to ensure sufficient funding for water system improvements and related debt obligations. Through these investments and rate adjustments, the Water Fund supports the long-term reliability, safety, and sustainability of the City's water system and new water plant facility while maintaining compliance with regulatory requirements and meeting the community's water service needs.

BUDGET 26-27
WATER TREATMENT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
500-000-41100.000	INTEREST	740	650	758	770
500-000-41500.000	BILL COLLECTIONS	3,816,106	3,900,000	3,852,414	4,045,035
500-000-41501.000	SERVICE FEES	580	500	0	0
500-000-41502.000	DEBT SERVICE FEES	762,950	788,000	788,000	990,000
500-000-41505.000	METER MAINT/REP FEES	150,688	145,000	139,000	139,000
500-000-41570.000	TRANSFERS IN	0	0	0	0
500-000-41570.100	INTRA FUND TRANSFER IN	156,624	0	0	0
500-000-41590.000	MISCELLANEOUS RECEIPTS	99,821	50,000	46,000	946,000
Total Estimated Revenue:		4,987,509	4,884,150	4,826,172	6,120,805
---Appropriations---					
500-500-52000.000	SALARIES	374,712	465,200	376,200	424,353
500-500-52000.100	OVERTIME	45,958	57,000	45,000	45,000
500-500-52020.000	IMRF	22,535	23,000	19,812	25,500
500-500-52020.800	IMRF NET PENSION EXPENSE	70,423	0	0	0
500-500-52021.000	OBEB EXPENSE	(16,289)	0	0	0
500-500-52040.000	FICA CITY SHARE	31,394	36,100	29,363	33,500
500-500-52100.000	EMPLOYEE INSURANCE	2,273	2,400	1,619	2,400
500-500-52175.000	DEFERRED COMP	842	1,000	951	1,200
500-500-52430.000	SAFETY EQUIPMENT/UNIFORM	6,013	11,000	11,000	11,000
500-500-52500.000	TRAVEL/TRAINING/CONT ED	6,528	7,000	2,500	7,200
500-500-52525.000	DRUG AND ALCOHOL TESTS	667	750	750	750
500-500-52550.000	ASSOC DUES/MEMBERSHIPS	1,593	1,600	1,600	1,600
500-500-52700.100	ENGINEERING	23,152	175,000	200,000	200,000
500-500-52820.000	LIABILITY INSURANCE	70,000	0	0	0
500-500-53100.000	OFFICE SUPPLIES	952	700	2,000	700
500-500-53130.000	OFFICE EQUIP/FURN(NONCAP)	0	700	250	700
500-500-53140.000	ADVERTISING/MARKETING	640	750	900	750
500-500-53150.000	PUBLICATIONS/PRINTING	1,761	1,000	3,500	1,100
500-500-53160.000	POSTAGE	2,572	1,800	1,800	1,800
500-500-53200.000	TELEPHONE	6,349	7,000	7,000	7,000
500-500-53300.000	UTILITIES	302,779	275,000	275,000	275,000
500-500-53400.000	COMPUTER SUPPORT/MAINT	20,061	1,000	1,000	1,000
500-500-53500.000	PROFESSIONAL FEES	118,516	72,600	45,000	24,000
500-500-55000.000	CAPITAL EQUIPMENT	688	40,000	28,000	150,000
500-500-55020.000	CAPITAL IMPROVEMENTS	0	30,000	400,000	150,000
500-500-55050.000	EQUIP LOAN/LEASE PAYMENTS	738	1,000	1,000	1,000
500-500-55299.100	WATERMAIN REPAIR	11,563	20,000	30,000	30,000
500-500-55305.000	LEAD SERVICE LINE REPLACEMENT	13,193	100,000	20,000	300,000
500-500-55314.000	SCADA SYS. UPGRADE/MAINT	0	20,000	16,000	20,000
500-500-55315.000	PALL MEMBRANE SYS. PARTS	0	10,000	10,000	10,000
500-500-55450.100	SPRING LAKE DAM EXPENSES	3,808	0	0	4,000
500-500-55906.000	METER UPGRADE PROGRAM	82,026	100,000	50,000	100,000
500-500-56000.000	MAINT OF LICENSED VEHICLE	131	2,000	15,000	2,000
500-500-56010.000	MAINT RADIO/VEHIC EQUIP	265	700	700	700
500-500-56021.000	GAS/FUEL	2,196	2,500	5,000	4,000
500-500-56024.000	JULIE EXPENSE	5,174	5,000	5,000	5,000

BUDGET 26-27
WATER TREATMENT



500-500-56025.000	MAINT OF MOVABLE EQUIP	0	5,000	5,000	5,000
500-500-56050.000	HAND TOOLS - SMALL EQUIP	321	2,500	2,000	2,500
500-500-56200.000	GENERAL OPERATING EXP	463	5,000	5,500	5,000
500-500-56210.000	CHEMICALS	991,043	750,000	710,000	775,000
500-500-56215.000	CHEMICALS-EQUIPMENT	3,654	10,000	5,000	10,000
500-500-56290.000	DEPRECIATION	0	0	0	0
500-500-56430.000	LAB TESTS/EQUIP	38,219	60,000	40,000	60,000
500-500-56700.101	SLUDGE DISPOSAL	83,273	75,000	120,000	75,000
500-500-57000.000	BLD/GRND/FIXED EQU.MAINT	160,796	200,000	200,000	300,000
500-500-58300.000	TRANSFER OUT	1,194,403	1,338,123	2,326,123	2,328,123
500-500-58300.100	INTRA FUND TRANSFER OUT	1,073,000	788,000	0	0
500-500-58301.000	TRANSFER TO HEALTH INSURANCE	131,231	130,798	124,500	145,000
Total Appropriations:		4,889,614	4,836,221	5,144,068	5,546,876

BUDGET 26-27
WATER SEVERANCE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
510-000-41100.000	INTEREST	16	0	16	0
510-000-41570.100	INTRA FUND TRANSFER IN	25,000	0	0	0
Total Estimated Revenue:		25,016	0	16	0
---Appropriations---					
510-000-58300.000	TRANSFERS OUT	0	0	0	0
510-500-52000.000	SALARIES	21,059	0	0	0
510-500-52020.000	IMRF	836	0	0	0
510-500-52040.000	FICA CITY SHARE	1,317	0	0	0
510-500-52100.000	EMPLOYEE INSURANCE	5	0	0	0
510-500-56200.000	GENERAL OPERATING EXP	0	0	0	0
510-500-58301.000	TRANSFER TO HEALTH INSURANCE	506	0	0	0
Total Appropriations:		23,722	0	0	0

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 26-27
WATER BOND



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
520-000-41100.000	INTEREST	261	0	261	300
520-000-41570.000	TRANSFERS IN	0	0	788,000	990,000
520-000-41570.100	INTRA FUND TRANSFER IN	548,000	788,000	0	0
Total Estimated Revenue:		548,261	788,000	788,261	990,300
---Appropriations---					
520-500-53600.000	INTEREST EXPENSE	24,994	347,575	347,575	347,575
Total Appropriations:		24,994	347,575	347,575	347,575

In 2016, the City refunded the 2008 General Obligation Bonds, which were originally issued to finance improvements to the membrane filtration system at the water treatment plant. The refunded bonds are scheduled to mature in April 2028.

The City also maintains two Illinois Environmental Protection Agency (IEPA) loans related to water system improvements. The IEPA loan for the THM reduction project is structured as a twenty-year loan and is scheduled to mature in 2030. An additional IEPA loan was issued for the South Water Tower painting project, which is also structured as a twenty-year loan and is scheduled to mature in 2036.

Future funding for the development of a new water treatment plant is anticipated to be sourced through an IEPA State Revolving Fund (SRF) loan or other available financing programs in the coming years.

BUDGET 26-27
CDBG WATER GRANT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
535-000-41447.100	CDBG GRANT	1,077,457	1,000,000	1,068,111	0
Total Estimated Revenue:		1,077,457	1,000,000	1,068,111	0
---Appropriations---					
535-500-53510.000	GRANT ADMIN	8,750	0	0	0
535-500-55020.000	CAPITAL IMPROVEMENTS	767,538	1,000,000	1,068,111	0
535-500-55300.102	CONSTRUCTION/ENGINEERING	0	0	0	0
535-500-56290.000	DEPRECIATION	0	0	0	0
535-500-58300.000	TRANSFER OUT	0	0	0	0
535-500-58300.100	INTRA FUND TRANSFER OUT	156,424	0	0	0
Total Appropriations:		932,712	1,000,000	1,068,111	0

There are no new CDBG grant funds available at this time for 2026-27.

BUDGET 26-27
WATER SPECIAL



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
560-000-41100.000	INTEREST	294	0	294	0
560-000-41570.100	INTRA FUND TRANSFER IN	500,000	0	200,000	0
560-000-41590.000	MISCELLANEOUS RECEIPTS	0	16,000,000	0	0
Total Estimated Revenue:		500,294	16,000,000	200,294	0
---Appropriations---					
560-500-52700.100	ENGINEERING	165,054	1,000,000	900,000	0
560-500-55000.000	CAPITAL EQUIPMENT	0	0	0	0
560-500-55020.000	CAPITAL IMPROVEMENTS	530	15,000,000	0	0
560-500-55303.102	TEST WELL	0	0	0	0
560-500-56290.000	DEPRECIATION	0	0	0	0
Total Appropriations:		165,585	16,000,000	900,000	0

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

BUDGET 26-27
WASTEWATER SUMMARY



The Wastewater Fund accounts for the operation, maintenance, and capital improvements associated with the City of Macomb's wastewater treatment and collection system. The system treats wastewater generated by residential, commercial, and industrial users while maintaining compliance with state and federal environmental regulations. Operations include wastewater treatment plant management, lift station maintenance, sewer system repairs, and monitoring of treatment processes to ensure proper discharge standards are met. Wastewater revenues support system operations, infrastructure improvements, and several interfund transfers that help fund shared administrative and operational services across the City.

Interfund Transfers

The Wastewater Fund supports the following transfers to other City funds:

\$379,224 transferred to the Wastewater Bond and Interest Fund to meet debt service obligations.

\$500,623 transferred to the General Fund, covering portions of the City Clerk, City Council, Building and Zoning, and City Attorney budgets (10%), the Mayor and City Administrator budgets (25%), and 35% of the Finance/Business Office budget.

\$10,000 transferred to the IT Fund to support technology services.

\$70,000 transferred to the Insurance and Tort Judgments Fund for property and liability coverage.

\$120,000 transferred to the Street Fund to offset shared personnel costs related to the Public Works Director, secretary, and a portion of Public Works employees' wages and benefits.

Capital Improvements and Equipment

The FY 2026–2027 budget includes several capital improvements and equipment purchases necessary to maintain the wastewater treatment system and collection infrastructure. Major projects include:

Sewer Jetter – \$500,000

U Drive Generator and Disinfection Upgrade – \$300,000

Overflow System Upgrades – \$300,000

U Drive Backup Trash Pump – \$120,000

Utility Truck – \$80,000

U Drive Spare Pump – \$80,000

Grant Street Pump Replacement – \$80,000

JULIE Truck – \$40,000

RedZone Software Upgrade – \$20,000

Digester Monitoring Equipment – \$20,000

Laboratory Dishwasher – \$15,000

Additional improvements include lift station upgrades, SCADA system improvements, filter cloth replacements, building maintenance, and equipment replacements necessary to maintain reliable wastewater system operations.

Engineering

This year's budget includes engineering for the Biological Nutrient Removal for \$100,000.



Wastewater Rate Structure

The City has adopted a multi-year wastewater rate schedule to support ongoing system operations, infrastructure maintenance, and debt service obligations. Under the adopted schedule, the wastewater rate will increase from \$3.92 per 100 cubic feet in FY 2025–2026 to \$5.50 in FY 2026–2027, with no change to the minimum monthly charge until 2027-2028. The debt service portion of the rate remains \$6.00 initially and gradually increases to \$8.00 by FY 2030–2031 to support long-term infrastructure needs.

Operating Expenditures

Additional budget allocations support safety equipment and uniform allowances required under the union contract, as well as laboratory testing and equipment purchases necessary to monitor treatment processes and ensure compliance with environmental regulations. Through these investments, the Wastewater Fund supports the long-term reliability, regulatory compliance, and operational efficiency of the City’s wastewater treatment and collection system.

BUDGET 26-27
WASTEWATER



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
600-000-41001.000	PERSONAL PROPERTY REPLACEMENT TAX	1,881	1,200	1,474	1,474
600-000-41003.000	AUDITOR ENTRY ONLY	0	0	0	0
600-000-41100.000	INTEREST	334	400	334	400
600-000-41350.000	LAB TESTS OTHER CITIES	6,945	5,500	6,945	6,000
600-000-41446.101	SEDAC - ENERGY EFFICIENCY	0	0	0	0
600-000-41446.106	FEMA SWR WASHOUT PROJECT	0	0	0	0
600-000-41450.000	EPA LOAN SWR PLANT IMPROV	0	0	0	0
600-000-41460.000	LOAN - MISC. CAPITAL PROJECTS	0	0	0	755,000
600-000-41500.000	BILL COLLECTIONS	2,017,596	2,094,000	2,400,868	3,368,566
600-000-41501.000	SERVICE FEES	0	0	0	0
600-000-41502.000	DEBT SERVICE FEES	378,981	371,904	370,403	379,224
600-000-41570.000	TRANSFERS IN	0	585,000	585,000	0
600-000-41570.100	INTRA FUND TRANSFER IN	0	0	0	0
600-000-41590.000	MISCELLANEOUS RECEIPTS	130,541	100,000	130,541	399,500
Total Estimated Revenue:		2,536,277	3,158,004	3,495,565	4,910,164
---Appropriations---					
600-000-56290.000	DEPRECIATION	0	0	0	0
600-600-52000.000	SALARIES	317,261	354,000	333,101	396,289
600-600-52000.100	OVERTIME	10,152	15,000	15,000	15,000
600-600-52000.200	PART-TIME SALARIES	22,468	30,000	22,078	31,965
600-600-52020.000	IMRF	23,274	16,300	22,796	24,753
600-600-52020.800	IMRF NET PENSION EXPENSE	55,279	0	0	0
600-600-52021.000	OBEB EXPENSE	2,858	0	0	0
600-600-52040.000	FICA CITY SHARE	25,861	30,300	27,848	32,761
600-600-52100.000	EMPLOYEE INSURANCE	2,236	2,200	2,069	2,452
600-600-52175.000	DEFERRED COMP	2,000	2,500	2,180	2,800
600-600-52430.000	SAFETY EQUIPMENT/UNIFORM	18,808	20,000	20,000	20,000
600-600-52500.000	TRAVEL/TRAINING/CONT ED	2,360	6,000	4,000	6,000
600-600-52525.000	DRUG AND ALCOHOL TESTS	784	500	1,000	600
600-600-52550.000	ASSOC DUES/MEMBERSHIPS	97	800	800	800
600-600-52700.100	ENGINEERING	77,024	65,000	95,000	115,000
600-600-52820.000	LIABILITY INSURANCE	70,000	0	0	0
600-600-53100.000	OFFICE SUPPLIES	(327)	800	800	800
600-600-53130.000	OFFICE EQUIP/FURN(NONCAP)	240	1,500	240	0
600-600-53140.000	ADVERTISING/MARKETING	0	400	0	400
600-600-53150.000	PUBLICATIONS/PRINTING	548	400	400	400
600-600-53160.000	POSTAGE	494	800	600	800
600-600-53200.000	TELEPHONE	4,446	5,000	4,446	5,000
600-600-53300.000	UTILITIES	258,704	220,000	220,000	226,600
600-600-53400.000	COMPUTER SUPPORT/MAINT	(675)	4,000	4,000	4,000
600-600-53500.000	PROFESSIONAL FEES	29,055	30,000	29,055	30,000
600-600-53910.000	BANK CHARGES	0	0	0	0
600-600-55000.000	CAPITAL EQUIPMENT	0	195,000	0	755,000
600-600-55020.000	CAPITAL IMPROVEMENTS	144,703	585,000	582,000	800,000
600-600-55050.000	EQUIP LOAN/LEASE PAYMENTS	0	0	0	120,000
600-600-55300.102	CONSTRUCTION/ENGINEERING	2,493	0	0	0
600-600-55301.101	SEWER SYSTEM REPAIRS	45,865	50,000	50,000	50,000
600-600-55306.100	SEWER MANHOLES/LININGS NC	12,245	125,000	125,000	150,000

BUDGET 26-27
WASTEWATER



600-600-56000.000	MAINT OF LICENSED VEHICLE	25,857	30,000	35,000	30,000
600-600-56010.000	MAINT RADIO/VEHIC EQUIP	170	2,000	170	400
600-600-56021.000	GAS/FUEL	10,039	12,000	10,039	12,000
600-600-56024.000	JULIE EXPENSE	5,223	12,000	12,000	12,000
600-600-56025.000	MAINT OF MOVABLE EQUIP	3,853	5,000	5,000	5,000
600-600-56050.000	HAND TOOLS - SMALL EQUIP	4,649	7,000	7,000	7,000
600-600-56200.000	GENERAL OPERATING EXP	679	10,000	3,000	10,000
600-600-56210.000	CHEMICALS	60,037	30,000	22,000	35,000
600-600-56290.000	DEPRECIATION	0	0	0	0
600-600-56430.000	LAB TESTS/EQUIP	15,932	30,000	24,000	30,000
600-600-56700.101	SLUDGE DISPOSAL	106,551	100,000	100,000	100,000
600-600-57000.000	BLD/GRND/FIXED EQU.MAINT	132,634	130,000	130,000	100,000
600-600-57000.102	BLDG/GRND/LIFT STATIONS	24,495	40,000	35,000	40,000
600-600-58300.000	TRANSFER OUT	556,873	700,623	1,388,883	1,079,847
600-600-58300.100	INTRA FUND TRANSFER OUT	791,904	688,260	0	0
600-600-58301.000	TRANSFER TO HEALTH INSURANCE	126,988	120,572	110,854	135,860
Total Appropriations:		2,994,135	3,677,955	3,445,359	4,388,527

BUDGET 26-27
WASTEWATER SEVERANCE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
610-000-41100.000	INTEREST	16	0	16	0
610-000-41570.100	INTRA FUND TRANSFER IN	10,000	0	0	0
Total Estimated Revenue:		10,016	0	16	0
---Appropriations---					
610-600-52000.000	SALARIES	12,970	0	1,763	0
610-600-52020.000	IMRF CITY SHARE	200	0	94	0
610-600-52040.000	IMRF CITY SHARE	300	0	134	0
610-600-52100.000	EMPLOYEE INSURANCE	60	0	19	0
610-600-56200.000	GENERAL OPERATING EXP	0	0	0	0
610-600-58301.000	TRANSFER TO HEALTH INSURANCE	1,881	0	422	0
Total Appropriations:		15,412	0	2,432	0

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 26-27
STORM SEWER



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
615-000-41100.000	INTEREST	84	50	84	50
615-000-41570.000	TRANSFERS IN	100,000	100,000	100,000	100,000
615-600-41446.000	GRANTS	0	250,000	250,000	0
Total Estimated Revenue:		100,084	350,050	350,084	100,050
---Appropriations---					
615-600-55300.102	CONSTRUCTION/ENGINEERING	4,122	0	0	50,000
615-600-55302.102	STORM SEWER LININGS	750	450,000	350,000	0
615-600-56290.000	DEPRECIATION	45,554	0	0	0
Total Appropriations:		50,426	450,000	350,000	50,000

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.

BUDGET 26-27
WASTEWATER BOND



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
620-000-41100.000	INTEREST	612	100	142	150
620-000-41445.000	BOND PROCEEDS		0	0	0
620-000-41570.000	TRANSFERS IN	0	0	263,260	379,224
620-000-41570.100	INTRA FUND TRANSFER IN	271,904	263,260	0	0
620-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		272,516	263,360	263,402	379,374
---Appropriations---					
620-600-53600.000	INTEREST EXPENSE	41,901	263,260	283,260	304,004
620-600-56200.000	GENERAL OPERATING EXP	0	0	0	0
620-600-58300.100	INTRA FUND TRANSFER OUT	0	0	0	0
Total Appropriations:		41,901	263,260	283,260	304,004

There's also consideration for a potential new loan to finance capital equipment purchases, see capital improvements recap.

BUDGET 26-27
WASTEWATER SPECIAL



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
660-000-41100.000	INTEREST	20	0	20	0
660-000-41442.000	OTHER FINANCING SOURCES BOND PROCEEDS	320,160	0	0	0
660-000-41446.000	GRANTS	1,597,764	0	487,412	0
660-000-41570.000	TRANSFERS IN	0	0	425,000	0
660-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
660-600-41570.100	INTRA FUND TRANSFER IN	510,000	425,000	0	0
Total Estimated Revenue:		2,427,944	425,000	912,432	0
---Appropriations---					
660-600-53505.000	WASTEWATER SOLAR PROJECT	0	0	0	0
660-600-55303.102	WASTEWATER IMPROVEMENTS	132,336	425,000	552,300	200,000
Total Appropriations:		132,336	425,000	552,300	200,000

The Wastewater Special Projects Fund is used to track projects that fall outside of our regular operating costs. A total of \$200,000 is designated for Wastewater Improvements.



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 with local vendors for operations, professional services, and facility maintenance.

During the FY 2026–27 budget, the department implemented a staffing restructuring that eliminates the Assistant Director position upon retirement, transitions two operations supervisor roles to Deputy Director positions, adjusts the Fleet Technician classification, and adds two full-time Demand Response drivers, resulting in a more efficient structure while maintaining service levels. The capital equipment budget includes \$2,797,528 for the replacement of transit buses and the replacement of the bus pad (\$307,000) to support continued safe and reliable operations.

BUDGET 26-27
TRANSIT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
700-000-41100.000	MCPT INTEREST	754	1,000	754	1,000
700-000-41440.000	MCPT OPERATING GRANT FUNDS	2,443,847	2,125,000	2,446,276	2,987,387
700-000-41440.000-62321	HCPT OPERATING GRANT FUNDS	212,193	250,000	269,342	338,450
700-000-41440.100	MCPT NON MATCH FUNDS	15,798	25,000	15,798	25,000
700-000-41446.400	MCPT CAPITAL GRANT FUNDS	0	317,000	0	2,730,528
700-000-41590.000	MCPT LOCAL MATCH FUNDS MR	714,237	575,000	488,300	450,000
Total Estimated Revenue:		3,386,830	3,293,000	3,220,471	6,532,365
---Appropriations---					
700-700-52000.000	MCPT ADMIN SALARIES	362,920	377,367	345,279	354,006
700-700-52000.000-62321	HCPT ADMIN SALARIES	35,744	42,500	8,560	9,000
700-700-52000.001	GO WEST SALARIES	363,029	415,852	363,029	430,407
700-700-52000.002	DEMAND RESPONSE SALARIES	269,327	259,119	256,662	333,085
700-700-52000.002-62321	HCPT DEMAND RESPONSE SALARIES	85,560	80,000	96,270	117,453
700-700-52000.110	GO WEST OVERTIME	26,682	15,000	11,700	15,000
700-700-52000.120	DEMAND RESPONSE OVERTIME	8,850	6,000	6,300	6,500
700-700-52000.120-62321	HCPT DEMAND RESPONSE OVERTIME	987	3,000	600	1,000
700-700-52000.150	MCPT ADMIN OVERTIME	1,005	0	2,000	2,000
700-700-52000.210	GO WEST PART TIME SALARIES	215,256	196,232	181,552	280,700
700-700-52000.220	DEMAND RESPONSE PART TIME SALARIES	62,519	141,469	51,355	92,000
700-700-52000.220-62321	HCPT DEMAND RESPONSE PART TIME SALARIES	32,550	44,000	31,097	45,000
700-700-52020.000	MCPT IMRF TRANSIT CITY SHARE	64,016	63,900	54,516	79,500
700-700-52020.000-62321	HCPT IMRF TRANSIT CITY SHARE	7,486	1,882	6,446	9,400
700-700-52040.000	MCPT FICA TRANSIT CITY SHARE	95,682	110,344	86,836	117,000
700-700-52040.000-62321	HCPT FICA TRANSIT CITY SHARE	11,632	2,962	10,331	12,400
700-700-52100.000	MCPT EMPLOYEE INSURANCE	9,470	10,500	6,561	12,000
700-700-52100.000-62321	HCPT EMPLOYEE INSURANCE	1,247	300	825	1,500
700-700-52175.000	MCPT DEFERRED COMP	1,301	1,200	1,011	1,100
700-700-52175.000-62321	HCPT DEFERRED COMP	67	50	51	55
700-700-52500.000	MCPT TRAVEL/TRAINING/CONT ED	6,229	10,000	6,229	10,000
700-700-53300.000	MCPT UTILITIES	69,113	70,000	69,113	70,000
700-700-53500.000	MCPT PROFESSIONAL SERVICES	233,795	415,000	450,000	425,000
700-700-53500.000-62321	HCPT PROFESSIONAL SERVICES	1,399	0	0	0
700-700-54410.000	PYMT TO DEMAND RESP PROV 12/31/22	(85,507)	0	0	0
700-700-54415.000	PYMT TO FIXED ROUTE PROV 12/31/2022	(81,151)	0	0	0
700-700-54800.000	MCPT AUDIT	0	5,400	7,000	7,000
700-700-55000.000	MCPT CAPITAL EQUIPMENT	0	250,000	0	2,797,528
700-700-55250.000	MCPT CAPITAL OUTLAY-BUILDINGS	0	67,000	0	0
700-700-55300.104	VEH MAINT CONSTRUCTION	0	0	0	0
700-700-55300.105	TRANS FACILITY CONSTR	0	0	0	0
700-700-56020.000	MCPT FUEL & LUBRICANTS	140,966	200,000	140,966	200,000
700-700-56020.000-62321	HCPT FUEL & LUBRICANTS	69	0	0	75,000
700-700-56025.000	MCPT TIRES & TUBES	10,086	12,000	10,086	12,000
700-700-56200.000	MCPT OTHER MATERIALS & SUPPLIES	146,763	200,000	400,000	350,000
700-700-56200.000-62321	HCPT GENERAL OPERATING	4,669	18,000	30,000	25,000
700-700-58300.100	INTRA FUND TRANSFER OUT	0	0	0	0
700-700-58301.000	TRANSFER TO HEALTH INSURANCE	344,706	308,154	304,678	439,875
700-700-58301.000-62321	TRANSFER TO HEALTH INSURANCE	46,713	30,680	30,856	38,340
Total Appropriations:		2,493,180	3,357,911	2,969,908	6,368,849

BUDGET 26-27
TRANSIT SEVERANCE



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
701-000-41100.000	INTEREST	14	0	14	14
701-000-41570.100	INTRA FUND TRANSFER IN	0	0	0	0
Total Estimated Revenue:		14	0	14	14
---Appropriations---					
701-700-52000.000	SALARIES	11,417	0	7,154	7,200
701-700-52000.000-62321	SALARIES	0	0	0	0
701-700-52020.000	IMRF	599	0	317	320
701-700-52020.000-62321	IMRF	0	0	0	0
701-700-52040.000	FICA CITY SHARE	857	0	544	500
701-700-52040.000-62321	FICA CITY SHARE	0	0	0	0
701-700-52100.000	EMPLOYEE INSURANCE	23	0	49	100
701-700-52100.000-62321	EMPLOYEE INSURANCE	0	0	0	0
701-700-52175.000	DEFERRED COMP	4	0	0	0
701-700-52175.000-62321	DEFERRED COMP	0	0	0	0
701-700-58301.000	TRANSFER TO HEALTH INSURANCE	1,446	0	1,137	1,200
701-700-58301.000-62321	TRANSFER TO HEALTH INSURANCE	0	0	0	0
Total Appropriations:		14,346	0	9,200	9,320

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

BUDGET 26-27
LIABILITY & WC



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
705-000-41000.000	PROPERTY TAX	995	100,000	101,929	102,000
705-000-41100.000	INTEREST	63	70	0	70
705-000-41570.000	TRANSFERS IN	140,000	140,000	655,400	768,886
705-000-41570.100	INTRA FUND TRANSFER IN	180,000	515,400	0	0
705-000-41590.000	MISCELLANEOUS RECEIPTS	402,530	150,000	160,353	150,000
Total Estimated Revenue:		723,588	905,470	917,682	1,020,956
---Appropriations---					
705-705-52120.000	WORKMEN'S COMP. INS.	518,539	347,451	333,994	407,398
705-705-53000.000	GENERAL LIABILITY INS.	466,843	507,954	476,120	563,558
705-705-53001.000	CLAIMS/JUDGE/DEDUCTIBLES	47,525	50,000	32,018	50,000
705-705-53001.100	DISASTER CLAIMS	0	0	0	0
705-705-53001.100-00629	DISASTER CLAIMS	54,154	0	0	0
Total Appropriations:		1,087,061	905,405	842,132	1,020,956

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 26-27
HOUSING



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
727-000-41446.108	HOUSING GRANT	385,705	300,000	192,065	0
Total Estimated Revenue:		385,705	300,000	192,065	0
---Appropriations---					
727-727-53520.102	CDBG HOUSING GRANT DISB.	385,705	300,000	139,105	0
727-727-54200.100	GENERAL OPERATING	0	0	0	0
727-727-58300.000	TRANSFER OUT	0	0	0	0
Total Appropriations:		385,705	300,000	139,105	0

A separate account is mandated for the administration of the CDBG grant. There are no CDBG grant funds available at this time.

BUDGET 26-27
OPERATIONS SPECIAL



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
729-000-41100.000	INTEREST	100	100	100	100
729-000-41446.000	GRANTS	0	0	0	0
729-000-41570.000	TRANSFERS IN	1,629,978	0	670,000	2,639,000
729-000-41570.100	INTRA FUND TRANSFER IN	0	1,100,000	0	0
729-000-41590.000	MISCELLANEOUS RECEIPTS	442,567	30,000	15,000	0
Total Estimated Revenue:		2,072,646	1,130,100	685,100	2,639,100
---Appropriations---					
729-100-58300.000	TRANSFER OUT	0	0	0	0
729-729-52700.000	ENGINEERING	0	0	123,706	0
729-729-55300.102	CONSTRUCTION/ENGINEERING	0	100,000	250,000	0
729-729-55310.101	CONSTRUCTION/ENG CANDY LN	0	0	0	0
729-729-55330.000	ADAMS STREET	171,978	35,000	17,230	0
729-729-55350.102	CANDY LN	0	0	0	0
729-729-55360.100	S. JOHNSON ST. PROJECT	1,314,905	425,000	86,305	200,000
729-729-55370.100	BURLINGTON RD BRIDGE PRJ	0	0	0	0
729-729-55370.200	WESTERN AVE CONCRETE	0	50,000	58,000	50,000
729-729-55370.300	ROADWAY IMPROVEMENTS	313,450	1,000,000	386,000	2,389,000
729-729-58300.000	TRANSFER OUT	0	0	0	0
Total Appropriations:		1,800,334	1,610,000	921,241	2,639,000

The Operations Special Projects Fund is used to track infrastructure projects and improvements that fall outside the City's normal operating expenses. This fund allows the City to account for larger capital projects separately from routine maintenance activities.

Projects currently planned within this fund include Johnson Street improvements (\$200,000), McArthur Street storm sewer and roadway improvements, major roadway improvements (\$2,389,000), and Western Avenue concrete work (\$50,000). These projects focus on improving roadway conditions and stormwater infrastructure throughout the City.

BUDGET 26-27
MFT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
730-000-41100.000	INTEREST	784	0	785	0
730-000-41421.000	ALLOTMENTS MFT	337,635	342,335	333,732	334,110
730-000-41422.000	MFT(TRF)TRANS.RENEWALFUND	342,649	344,340	359,734	336,055
730-000-41423.000	MFT BOND \$ REBUILD ILL	0	0	0	0
730-000-41570.000	TRANSFERS IN	30	0	0	0
730-000-41590.000	MISCELLANEOUS RECEIPTS	6,545	0	9,800	0
Total Estimated Revenue:		687,643	686,675	704,051	670,165
---Appropriations---					
730-730-53300.000	UTILITIES	34,177	26,400	5,000	2,400
730-730-54000.100	STREET LIGHTING ELECTRIC	105,399	120,000	105,000	144,000
730-730-55250.100	TRAFFIC SIGNAL PROJ.IDOT	0	0	0	0
730-730-55500.103	SALT	102,320	100,000	100,000	100,000
730-730-55501.101	SIGNS	6,820	13,000	5,000	5,000
730-730-55510.100	FUSION LIQUID GEOMELT	0	0	0	0
730-730-57000.000	BLD/GRND/FIXED EQU.MAINT	5,878	8,400	22,000	68,000
730-730-58300.000	TRANSFER OUT	1,278,435	420,000	420,000	420,000
Total Appropriations:		1,533,027	687,800	657,000	739,400

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 26-27
FIRE PENSION



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
740-000-41000.000	PROPERTY TAX	1,233,736	1,580,000	1,233,736	1,609,600
740-000-41003.000	AUDITOR ENTRY ONLY	0	0	0	0
740-000-41004.000	EMPLOYER PENSION CONTR	16,915	16,915	16,915	16,915
740-000-41100.000	INTEREST	185,942	84,000	185,942	100,000
740-000-41160.000	DIVIDENDS	81,167	77,000	81,167	77,000
740-000-41561.100	PAYROLL DEDUCT FIRE PEN	132,953	130,000	132,953	135,000
740-000-41562.000	GAIN/LOSS REAL	158,106	0	739,694	0
740-000-41565.000	UNREAL GAIN/LOSS	0	0	0	0
740-000-41565.100	UNREAL GAIN/LOSS EQUITIES	911,968	0	1,700,000	0
740-000-41570.000	TRANSFERS IN	0	0	0	0
740-000-41590.000	MISCELLANEOUS RECEIPTS	21	0	18,500	0
Total Estimated Revenue:		2,720,808	1,887,915	4,108,906	1,938,515
---Appropriations---					
740-740-53900.100	MANAGEMENT FEES	16,326	5,000	25,000	25,000
740-740-53910.000	BANK CHARGES	6,217	6,000	7,000	7,000
740-740-58300.000	TRANSFERS OUT	0	0	0	0
740-740-59000.000	RETIRED EMPLOYEES	1,162,349	1,200,000	1,215,000	1,252,000
740-740-59100.000	WIDOW PENSIONS	321,414	322,600	315,000	315,000
740-740-59200.000	DISABILITY PAYMENTS	68,848	71,000	69,500	69,500
740-740-59300.000	REF OF EMP PENSION CONTR	33,148	0	0	0
740-740-59400.000	ADMINISTRATION EXP	11,829	1,000	3,250	5,000
Total Appropriations:		1,620,131	1,605,600	1,634,750	1,673,500

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 26-27
POLICE PENSION



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
750-000-41000.000	PROPERTY TAX	1,071,610	900,000	917,211	918,000
750-000-41003.000	AUDITOR ENTRY ONLY	0	0	0	0
750-000-41004.000	EMPLOYER PENSION CONTR	8,458	8,458	8,458	8,458
750-000-41020.000	INCOME	108,022	110,000	80,000	80,000
750-000-41100.000	INTEREST	215	1,000	100	100
750-000-41160.000	DIVIDENDS	0	0	0	0
750-000-41561.200	PAYROLL DEDUCT POL PEN	174,254	176,499	155,000	155,000
750-000-41562.000	GAIN/LOSS REAL	351,080	0	580,000	0
750-000-41563.000	UREALIZES GAIN/LOSS	1,291,541	0	3,025,795	0
750-000-41570.000	TRANSFERS IN	0	0	0	0
750-000-41590.000	MISCELLANEOUS RECEIPTS	221	0	2,618	0
Total Estimated Revenue:		3,005,402	1,195,957	4,769,182	1,161,558
---Appropriations---					
750-750-53900.100	INVESTMENT MANAGER FEES	6,044	2,000	10,000	10,000
750-750-53910.000	INVESTMENT EXPENSES	3,100	5,000	6,000	6,000
750-750-55050.000	EQUIP LOAN/LEASE PAYMENTS	0	0	0	0
750-750-58300.000	TRANSFER OUT	0	0	0	0
750-750-59000.000	RETIRED EMPLOYEES	1,408,280	1,418,345	1,407,500	1,560,000
750-750-59100.000	WIDOW PENSIONS	156,201	147,000	211,000	211,000
750-750-59200.000	DISABILITY PAYMENTS	115,305	118,000	116,100	116,100
750-750-59300.000	REF OF EMP PENSION CONTR	22,321	50,000	0	0
750-750-59400.000	ADMINISTRATIVE EXPENSES	19,014	10,000	10,000	10,000
Total Appropriations:		1,730,265	1,750,345	1,760,600	1,913,100

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 26-27
GIFT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
760-000-41100.000	INTEREST	51	0	51	0
760-000-41580.000	SPRNLK PK TREE DONATIONS	0	0	0	0
760-000-41590.000	MISCELLANEOUS RECEIPTS	47,087	0	1,800	0
760-000-41595.000	BEQUESTS	0	0	470	0
760-000-41600.102	TREE DONATIONS RECEIVED	1,200	0	1,000	0
Total Estimated Revenue:		48,338	0	3,321	0
---Appropriations---					
760-760-56200.000	GENERAL OPERATING EXP	39,817	0	15,453	0
760-760-57000.000	BLD/GRND/FIXED EQU.MAINT	(1,678)	0	0	0
760-760-57050.100	TREE PLANTING	2,588	0	2,545	0
760-760-57060.000	SPRINGLAKE EXPENSES	11,000	0	0	0
760-760-58300.000	TRANSFER OUT	0	0	0	0
Total Appropriations:		51,727	0	17,998	0

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 26-27
POLICE GIFT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
761-000-41100.000	INTEREST	7	5	7	5
761-000-41547.000	D.A.R.E.	1,000	0	2,500	0
761-000-41547.100	K-9 DONATIONS	0	0	1,850	0
761-000-41547.200	YOUTH INITIATIVE/ COMMUNITY OUTREACH	500	0	275	0
761-000-41570.000	TRANSFERS IN	0	0	0	0
761-000-41590.000	MISCELLANEOUS DONATIONS	1,000	0	6,500	0
Total Estimated Revenue:		2,507	5	11,132	5
---Appropriations---					
761-000-56100.100	D.A.R.E. EXPENSES	0	0	0	0
761-000-56300.000	K-9 EXPENSES	0	0	0	0
761-000-56400.000	YOUTH INITIATIVE/COMMUNITY OUTREACH	14	0	156	0
Total Appropriations:		14	0	156	0

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

BUDGET 26-27
FIRE GIFT



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
762-000-41100.000	INTEREST	3	5	3	5
762-000-41590.000	MISCELLANEOUS RECEIPTS	4,355	3,000	5,644	3,000
Total Estimated Revenue:		4,358	3,005	5,647	3,005
---Appropriations---					
762-000-56200.000	GENERAL OPERATING EXP	2,240	3,000	2,240	3,000
Total Appropriations:		2,240	3,000	2,240	3,000

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

BUDGET 26-27
HEALTH



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
800-000-41100.000	INTEREST	64,123	66,800	64,123	66,800
800-000-41560.000	RETIRED EMPLOYEE INS.	87,798	105,000	76,200	76,200
800-000-41561.300	EMPLOYEE DEPENDENT PREM.	255,004	252,219	255,004	255,004
800-000-41570.000	TRANSFERS IN	2,468,914	2,245,101	2,204,774	2,582,294
800-000-41590.000	MISCELLANEOUS RECEIPTS	113,584	112,000	115,000	117,600
800-000-41591.000	REFUNDED INS. CLAIMS	525,673	30,000	450,000	350,000
800-000-41592.000	TOWNSHIP CONTRIBUTIONS	66,190	77,300	77,522	77,522
Total Estimated Revenue:		3,581,286	2,888,420	3,242,623	3,525,420
---Appropriations---					
800-800-52121.000	PAYMENT OF CLAIMS	2,860,955	2,310,000	2,500,000	2,500,000
800-800-53800.000	ANNUAL PREM. AND FEES	792,454	773,200	756,791	1,002,848
800-800-55200.100	HEALTH AND WELLNESS EMPLOYEE INITIATIVES	0	10,000	5,485	10,000
Total Appropriations:		3,653,409	3,093,200	3,262,276	3,512,848

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 26-27

PEG



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
805-000-41100.000	INTEREST	9	8	9	8
Total Estimated Revenue:		9	8	9	8
---Appropriations---					
805-805-53130.000	OFFICE EQUIP/FURN(NONCAP)	26	250	26	250
805-805-53400.100	BROADCASTING EQUIPMENT	3,350	3,000	3,350	3,000
805-805-58300.100	INTRA FUND TRANSFER OUT	0	0	0	0
Total Appropriations:		3,376	3,250	3,376	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 26-27
SCULPTING



GL Number	Description	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 BUDGET REQUEST
---Estimated Revenue---					
810-000-41100.000	INTEREST	2	2	2	0
810-000-41446.000	GRANTS	0	0	3,000	0
810-000-41590.000	MISCELLANEOUS RECEIPTS	0	0	0	0
Total Estimated Revenue:		2	2	3,002	0
---Appropriations---					
810-810-53500.000	PROFESSIONAL FEES	0	0	0	0
810-810-57050.101	SCULPTING MACOMB EXPENSE	0	2,000	7,303	0
Total Appropriations:		0	2,000	7,303	0

The Downtown Sculpture Program supports a bi-annual outdoor sculpture exhibition located throughout the Historic Downtown District of Macomb. The program is designed to enhance the downtown environment while engaging the community through public art displays created by professional artists from across the region and the country.

The sculpture exhibit provides residents and visitors with access to contemporary public art while contributing to the cultural and aesthetic appeal of the downtown district. Sculptures are displayed throughout the downtown area, encouraging pedestrian activity and strengthening the connection between arts, tourism, and community development.

Funding for the program is generated through sponsorships, donations, and grants dedicated specifically to supporting the sculpture exhibition. These funds are used to compensate participating artists and cover program costs such as marketing materials, sculpture plaques, installation support, and other exhibition-related expenses.

Revenue Opportunities

The program periodically receives outside support through grants and sponsorships. The City has received a \$3,000 reimbursement through the PAS Sculpture Program grant 25-26, which will help offset program expenses. With potential delays this may roll over into 26-27.

Through this initiative, the Downtown Sculpture Program contributes to community engagement, downtown beautification, and cultural tourism within the City of Macomb.

BUDGET 26-27
TRANSFER SUMMARY



		2025-26	2026-27
		PROJECTED	BUDGET
		ACTIVITY	REQUEST
100-000-41570.000	TRANSFERS IN		
BDD FOR 100-150 PLANNER		\$ -	\$ 75,000
WATER		\$ 558,123	\$ 558,123
SEWER		\$ 500,623	\$ 500,623
GARBAGE		\$ 74,420	\$ 74,420
Totals For 100-000-41570.000		\$ 1,133,166	\$ 1,208,166
100-100-58300.000	TRANSFER OUT		
IT		\$ 258,000	\$ 144,000
#200 OPERATIONS		\$ 825,000	\$ 1,078,000
LIABILITY 705		\$ 515,400	\$ 628,886
MARKETING 309 COVER BUDGET		\$ 51,000	\$ 45,000
SPORTS FAC		\$ 100,000	\$ -
TO COMM DEV GRANTS FOR SAFE STREETS FOR ALL MATCH		\$ 25,000	\$ -
Totals For 100-100-58300.000		\$ 1,774,400	\$ 1,895,886
110-100-58300.000	TRANSFER OUT		
WASTEWATER		\$ 585,000	\$ -
STORM SEWER		\$ 100,000	\$ 100,000
ROADWAY IMPROVEMENTS		\$ 670,000	\$ 2,639,000
Totals For 110-100-58300.000		\$ 1,355,000	\$ 2,739,000
170-000-41570.000	TRANSFERS IN		
100 TO 170		\$ 100,000	\$ -
302 TO 170		\$ 167,000	\$ 600,000
Totals For 170-000-41570.000		\$ 267,000	\$ 600,000
200-000-41570.000	TRANSFERS IN		
GENERAL		\$ 825,000	\$ 1,078,000
MFT		\$ 420,000	\$ 420,000
WATER		\$ 700,000	\$ 700,000
SEWER		\$ 120,000	\$ 120,000
GARBAGE		\$ 100,000	\$ 100,000
Totals For 200-000-41570.000		\$ 2,165,000	\$ 2,418,000
210-100-58300.000	TRANSFER OUT		
OPERATIONS		\$ 100,000	\$ 100,000
GENERAL		\$ 74,420	\$ 74,420
Totals For 210-100-58300.000		\$ 174,420	\$ 174,420
302-300-58300.000	TRANSFERS OUT		
SPORTS FACILITIES PAST PAID BILLS 100		\$ 167,000	\$ 600,000
309 MARKETING		\$ -	\$ 95,000
100-150 PLANNER		\$ -	\$ 75,000
Totals For 302-300-58300.000		\$ 167,000	\$ 770,000
304-300-58300.000	TRANSFERS OUT		

BUDGET 26-27
TRANSFER SUMMARY



304 TO 309		\$	55,000	\$	-
Totals For 304-300-58300.000		\$	55,000	\$	-
309-000-41570.000	TRANSFERS IN				
BDD		\$	-	\$	95,000
EAST SIDE		\$	55,000	\$	-
HOTEL TAX		\$	35,000	\$	35,000
GENERAL		\$	51,000	\$	45,000
Totals For 309-000-41570.000		\$	141,000	\$	175,000
320-000-41570.000	TRANSFERS IN				
GENERAL FUND FOR LOAN DISBURSEMENTS		\$	-	\$	50,000
CDAP COMM DEV GRANT		\$	-	\$	-
Totals For 320-000-41570.000		\$	-	\$	50,000
325-000-41570.000	TRANSFERS IN				
FROM GENERAL FUND MATCH SAFE STREETS		\$	25,000	\$	-
Totals For 325-000-41570.000		\$	25,000	\$	-
410-400-58300.000	TRANSFER OUT				
BED TAX TO 309		\$	35,000	\$	35,000
Totals For 410-400-58300.000		\$	35,000	\$	35,000
460-000-41570.000	TRANSFERS IN				
GENERAL		\$	258,000	\$	144,000
WATER		\$	10,000	\$	10,000
WASTEWATER		\$	10,000	\$	10,000
Totals For 460-000-41570.000		\$	278,000	\$	164,000
500-500-58300.000	TRANSFER OUT				
PROJECTED 25-26 #560 COVER ENGINEER		\$	200,000	\$	-
DEBT SERVICE		\$	788,000	\$	990,000
TO GENERAL		\$	558,123	\$	558,123
IT FUND		\$	10,000	\$	10,000
OPERATIONS		\$	700,000	\$	700,000
INSURANCE		\$	70,000	\$	70,000
Totals For 500-500-58300.000		\$	2,326,123	\$	2,328,123
520-000-41570.000	TRANSFERS IN				
FROM 500		\$	788,000	\$	990,000
Totals For 520-000-41570.000		\$	788,000	\$	990,000
600-000-41570.000	TRANSFERS IN				
SALES TAX		\$	585,000	\$	-
Totals For 600-000-41570.000		\$	585,000	\$	-
600-600-58300.000	TRANSFER OUT				
DEBT SERVICE		\$	263,260	\$	379,224
660 WASTE IMPROVEMENTS		\$	425,000	\$	-
GENERAL		\$	500,623	\$	500,623
IT		\$	10,000	\$	10,000
INSURANCE		\$	70,000	\$	70,000

BUDGET 26-27
TRANSFER SUMMARY



OPERATIONS		\$ 120,000	\$ 120,000
Totals For 600-600-58300.000		\$ 1,388,883	\$ 1,079,847
615-000-41570.000	TRANSFERS IN		
TRANSFER FROM SALES TAX		\$ 100,000	\$ 100,000
Totals For 615-000-41570.000		\$ 100,000	\$ 100,000
620-000-41570.000	TRANSFERS IN		
FROM 600		\$ 263,260	\$ 379,224
Totals For 620-000-41570.000		\$ 263,260	\$ 379,224
660-000-41570.000	TRANSFERS IN		
600 TO 660		\$ 425,000	\$ -
Totals For 660-000-41570.000		\$ 425,000	\$ -
705-000-41570.000	TRANSFERS IN		
GENERAL		\$ 515,400	\$ 628,886
WATER		\$ 70,000	\$ 70,000
WASTEWATER		\$ 70,000	\$ 70,000
Totals For 705-000-41570.000		\$ 655,400	\$ 768,886
729-000-41570.000	TRANSFERS IN		
FROM110		\$ 670,000	\$ 2,639,000
Totals For 729-000-41570.000		\$ 670,000	\$ 2,639,000
730-730-58300.000	TRANSFER OUT		
OPERATINS		\$ 420,000	\$ 420,000
Totals For 730-730-58300.000		\$ 420,000	\$ 420,000

BUDGET 26-27
CAPITAL EQUIP & IMPROV



GENERAL	FUNDING SOURCES	LINE ITEM	2026-27	2027-28	2028-29	2029-30	2030-31
CITY HALL HUMIDIFIER	GENERAL	CI	16,000				
CITY HALL GENERATOR	GENERAL	CI	150,000				
HARDWARE IT	IT	CE	27,000	31,000	31,000	31,000	
TOTAL			193,000	31,000	31,000	31,000	
FIRE	FUNDING SOURCES	LINE ITEM	2026-27	2027-28	2028-29	2029-30	2030-31
TUCKPOINTING	GENERAL	CI	45,000				
GARAGE DOOR REPAIR	GENERAL	CI	1,300				
APPARATUS BAY REFINISHING	GENERAL	CI	-	70,000			
REPLACE 20 SCBA BOTTLES	GENERAL	CE	-	18,000	18,000		
REPLACE 6 SCBAS	GENERAL	CE	66,000				
REFURB E-1	GENERAL	CE					400,000
TOTAL			112,300	88,000	18,000	400,000	
POLICE	FUNDING SOURCES	LINE ITEM	2026-27	2027-28	2028-29	2029-30	2030-31
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	-	-	-	-	
LOCKER ROOM	GENERAL	CI	-	-	-	-	
UPDATE BLDG	GENERAL	CI	25,000	-	-	-	
ROOF FIX	GENERAL	CI	-	25,000	-	-	
REPLACEMENT VEHICLES	POLICE PROTECTION TAX	CE	90,000	93,500	93,500	94,500	
TOTAL			160,000	118,500	93,500	94,500	-
CEMETERY	FUNDING SOURCES	LINE ITEM	2026-27	2027-28	2028-2029	2029-30	2030-31
MOWERS	GENERAL	CE	24,500	25,000	25,000	26,000	26,000
ADA RAMP	GENERAL	CI					
ADD 700' OF 2" WATER LINE AND NEW LAWN HYD	GENERAL	CI		10,000			
GOLF CART	GENERAL	CE	5,000				
KUBOTA RTV X900	GENERAL	CE	20,000				
HEATING UNIT	GENERAL	CI	5,500				
MAUSOLEUM EVALUATION	GENERAL	CI		-	10,000		
PURCHASE NEW COLUMBARIUM	GENERAL	CI			25,000	50,000	
NEW ROAD IN 7 SOUTH ADDITION	GENERAL	CI					50,000
TRADE 2013 F150 CREW CAB	GENERAL	CE					50,000
TOTAL			55,000	35,000	60,000	76,000	126,000
OPERATIONS	FUNDING SOURCES	LINE ITEM	2026-27	2027-28	2028-2029	2029-30	2030-31
BUCKET TRUCK	LOAN 26/27	CE	250,000				
TWO TON TRUCK W/PLOW & SPREAD	LOAN 26/27/ GENERAL	CE	280,000	300,000			
BACKHOE W/BREAKER	LOAN 26/27	CE	160,000				
GRACO GRINDLAZER DC89	GENERAL	CE	20,000				
WORK TRUCK	GENERAL	CE			100,000	80,000	80,000
JUMP N JACK COMPACTOR	GENERAL	CE	6,500				
STREET SWEEPER	LOAN 26/27	CE	425,000	200,000			
ONE TON TRUCK W/PLOW & SPREAD	LOAN 26/27	CE	150,000	160,000			180,000
SKID STEER	GENERAL	CE	95,000				
WOOD CHIPPER	LOAN 26/27	CE	80,000				
WHEEL LOADER	GENERAL	CE			250,000		
SPRAY PATCHER	GENERAL	CE				180,000	
TRACTOR	GENERAL	CE				180,000	
PAINTING SHED ROOF	GENERAL	CI					
LARGE TRUCK SERVICE BAY ADDITION	GENERAL	CI					
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		
OFFICE AND BREAK ROOM REMODEL	GENERAL	CI			60,000		
FUEL SYSTEM UPGRADE	GENERAL	CI					500,000
TOTAL			1,466,500	795,000	570,000	440,000	760,000

BUDGET 26-27
CAPITAL EQUIP & IMPROV



	FUNDING SOURCES	LINE ITEM	2026-27	2027-28	2028-2029	2029-30	2030-31
WATER TREATMENT							
FIRE HYDRANT REPLACEMENT	WATER	CE	25,000	25,000	25,000	25,000	
WATER MAIN REPLACEMENT	WATER	CE	100,000		100,000	100,000	
TRUCK REPLACEMENT	WATER	CE	125,000		50,000	50,000	
BACKHOE W/BREAKER	WATER	CE		160,000			
WATER TRUCK	WATER	CE		150,000			
TANDEM DUMP TRUCK W/PLOW	WATER	CE			350,000		
SPRING LAKE DAM REPAIR	WATER	CI		20,000		20,000	
WATER TOWER CLEAN AND PAINT	WATER	CI	50,000				
TOTAL			300,000	355,000	525,000	195,000	
WASTEWATER							
JULIE TRUCK	WASTEWATER	CE	40,000				
UTILITY TRUCK	WASTEWATER	CE	80,000				
UDRIVE BACKUP TRASH PUMP	WASTEWATER	CE	120,000				
LAB DISHWASHER	WASTEWATER	CE	15,000				
ZERO TURN MOWER	WASTEWATER	CE		20,000			
SKID STEER	WASTEWATER	CE		50,000			
JETTER	WASTEWATER	CE	500,000				
REDZONE SOFTWARE UPGRADE	WASTEWATER	CI	20,000				
DIGESTER MONITORING EQUIPMENT	WASTEWATER	CI	20,000				
BURGESS LIFT STATION	WASTEWATER	CI					
UDRIVE UPGRADE VFD AND SCADA	WASTEWATER	CI					
LAMOINE VILLAGE LIFT STATION	WASTEWATER	CI	-	150,000			
THICKNER GEARBOX	WASTEWATER	CI					
ROOF REPLACE MAIN SHED	WASTEWATER	CI					
ROOF REPLACE SOUTH SHED	WASTEWATER	CI					
PLANT SCADA COMPUTER AND SOFTWARE	WASTEWATER	CI					
DIAMOND FILTER CLOTH REPLACMENT	WASTEWATER	CI					
UDRIVE SPARE PUMP	WASTEWATER	CI	80,000				
GRANT ST PUMP REPLACEMENT	WASTEWATER	CI	80,000				
WOODRUMS LIFT STATION	WASTEWATER	CI		150,000			
UDRIVE GENERATOR DISINFECT UPGRADE	WASTEWATER	CI	300,000	-			
OVER FLOW UPGRAD	WASTEWATER	CI	300,000		2,500,000	2,500,000	
TOTAL			1,555,000	370,000	2,500,000	2,500,000	
COMMUNITY DEVELOPMENT							
Comprehensive Plan	GENERAL	CI	200,000				
TOTAL			200,000	-	-	-	
TRANSIT							
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			2,797,528	1,317,000	-	-	-

BUDGET 26-27
GRANT SUMMARY



Description	Start Date	Completion Date	Match	Amount	Type
REACH/AMEREN TRANSPORTATION ELECT GRANT	12/05/2024	12/31/2025	\$ -	\$ 50,000	Private
REIMBURSEMENT GRANT- GLASS RECYCLING	11/22/2024	2/14/2026	\$ -	\$ 15,000	Private
WOMEN'S CLUB GLASS RECYCLING PROJECT	11/08/2024	2/14/2026	\$ -	\$ 38,000	Local
AMERICA 250 HERITAGE GRANT - MACVB	02/09/2026	08/31/2026	\$ -	\$ 12,130	Federal
FY25 EARMARK REQUEST (SEN. DURBIN) TRAIN STATION	03/01/2026	TBD	\$ 26,800	\$ 134,000	Federal
SAFE STREETS AND ROADS FOR ALL (SS4A)	04/01/2025	TBD	\$ 50,000	\$ 200,000	Federal
STRONG COMMUNITIES PROGRAM (SCP)	08/01/2024	11/14/2026	\$ -	\$ 487,000	State
HOME REPAIR AND ASSESSMENT PROGRAM (R2)	05/01/2025	9/15/2025	\$ -	\$ 400,000	State
FY26 CEMETERY RELIEF GRANT	11/26/2025	8/15/2026	\$ 3,000	\$ 17,000	State
FY25 PERFORMING ARTS SOCIETY (PAS) COMMUNITY ARTS GRANT	07/01/2025	06/30/2026	\$ -	\$ 3,000	Local
FY25 SMALL EQUIPMENT GRANT	03/03/2025	06/30/2025	\$ -	\$ 24,255	State
ORGANIZED RETAIL CRIME GRANT (ORC)	07/01/2025	6/30/2026	\$ -	\$ 6,000	Federal
FY25 EARMARK REQUEST (SEN. DURBIN) LEAD SERVICE LINE REPLACEMENT	01/29/2026	TBD	\$ -	\$ 1,200,000	Federal
FY25 COMMUNITY FUNDING REQUEST (CONG. SORENSEN) MCARTHUR STORM SEWER	01/22/2026	TBD	\$ -	\$ 1,092,000	Federal
BOAT ACCESS AREA DEVELOPMENT FY24 (BAAD)	05/15/2025	03/31/2027	\$ 4,550	\$ 45,500	State
5339 FEDERAL CAPITAL GRANT	01/01/2025	-	\$ -	\$ -	State
REBUILD ROUND 1	01/01/2021	01/01/2027	\$ -	\$ 506,400	State
REBUILD ROUND 2	01/01/2023	01/01/2027	\$ -	\$ 307,000	State
REBUILD ROUND 3	01/01/2023	12/31/2025	\$ -	\$ 3,250,000	State
FY21 CARES	01/01/2021	12/31/2024	\$ -	\$ 2,817,591	State
FY23 5311	01/01/2022	12/31/2023	\$ -	\$ 414,200	State
FY23 DOAP	01/01/2022	12/31/2023	\$ -	\$ 1,590,550	State
FY24 5311	09/22/2023	06/30/2026	\$ -	\$ 478,401	State
FY24 DOAP	01/01/2023	06/30/2026	\$ -	\$ 1,923,610	State
LEAD SERVICE LINE INVENTORY (LSLI) GRANT	12/18/2025	4/15/2027	\$ -	\$ 40,000	Federal
TOTALS:			\$ 84,350	\$ 15,051,637	

BUDGET 26-27
STAFF LISTING



ADMINISTRATION	GRADE	
Mayor	X	1 Position Elected
City Administrator	X	1 Position Contract
Executive Assistant	18	1 Position
Grant Writer	19	1 Position
City Marketing & Downtown Development Director	18	1 Position
Janitor Regular Part Time w/IMRF	12	2 Positions
LEGAL		
City Attorney	X	1 Position Contract
Legal Assistant	18	1 Position
FOIA Clerk (Non-IMRF)	13	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
Planning and Development Specialist	19	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
Shop Foreman	22	1 Position
Safety Coordinator	16	1 Position
Fleet Technician	18	2 Position
Go West Deputy Director	18	1 Position
Demand Response Deputy Director	18	1 Position
Building & Grounds Coordinator	13	1 Position
Driver Coach	15	1 Position
Go West Dispatcher	14	2 Positions
Demand Response Dispatcher	12	2 Positions
CDL Bus Operator	14	4 Positions

BUDGET 26-27
STAFF LISTING



Non-CDL Bus Operator	11	9 Positions
Part-time Bus Operator	14	11,000 hours
Part-time Line Worker	11	2,000 hours
Part-time Non-CDL Bus Operator	11	6,000 hours
FIRE DEPARTMENT		
Chief	33	1 Position
Captain of Operations	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	4 Positions
Investigator Patrol	X	2 Positions
Patrol Officer	X	13 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
WATER DIVISION		
Manager (A license Required)	27	1 Position
Total Water Operators		6 Total Positions
Water Plant Operator III (A license)	19	
Water Plant Op Distribution III(D license)	19	
Water Plant Operator II (B license)	17	
Water Plant Operator I (C or D license)	15	
WASTEWATER DIVISION		
Manager (Class 1 license Required)	27	1 Position
Total Wastewater Operators		5 Total Positions
WWTP Operator III (Class 1 license)	19	

BUDGET 26-27
STAFF LISTING



WWTP Operator II (Class 2 or 3 license)	17	
WWTP Operator I (Class 4 license)	15	
Regular Part-time w/ IMRF	12	1 Position
OPERATIONS DIVISION		
Manager	27	1 Position
Equipment Operator III	19	2 Positions
City Forester	18	1 Position
Equipment Operator II	17	6 Positions
Service Truck Operator	17	1 Position
Equipment Operator I	15	4 Positions
Cemetery/Grounds Maint. Supervisor	21	1 Position
Cemetery Operator 1	15	2 Position
Cemetery Seasonal	11	5,000 hours

BUDGET 26-27
SALARY MATRIX



Grade		Starting Step 1	After 1 year Step 2	After 2 years Step 3	After 3 years Step 4	After 5 years Step 5	After 7 years Step 6
11	Y	33,880.76	36,139.48	38,398.19	40,656.91	42,915.63	45,174.34
	H	16.29	17.38	18.47	19.55	20.64	21.72
12	Y	36,139.45	38,548.75	40,958.05	43,367.34	45,776.64	48,185.93
	H	17.38	18.54	19.70	20.85	22.01	23.17
13	Y	38,398.17	40,958.05	43,517.93	46,077.81	48,637.69	51,197.56
	H	18.47	19.70	20.93	22.16	23.39	24.62
14	Y	40,656.90	43,367.36	46,077.82	48,788.28	51,498.74	54,209.20
	H	19.55	20.85	22.16	23.46	24.76	26.07
15	Y	42,915.60	45,776.64	48,637.68	51,498.72	54,359.76	57,220.80
	H	20.64	22.01	23.39	24.76	26.14	27.51
16	Y	45,174.33	48,185.96	51,197.58	54,209.20	57,220.82	60,232.44
	H	21.72	23.17	24.62	26.07	27.52	28.96
17	Y	47,433.05	50,595.25	53,757.46	56,919.66	60,081.86	63,244.06
	H	22.81	24.33	25.85	27.37	28.89	30.41
18	Y	49,691.76	53,004.55	56,317.33	59,630.12	62,942.90	66,255.68
	H	23.90	25.49	27.08	28.67	30.27	31.86
19	Y	51,950.47	55,413.84	58,877.20	62,340.57	65,803.93	69,267.29
	H	24.98	26.65	28.31	29.98	31.64	33.31
20	Y	54,209.19	57,823.13	61,437.08	65,051.02	68,664.97	72,278.91
	H	26.07	27.80	29.54	31.28	33.02	34.75
21	Y	56,467.90	60,232.43	63,996.96	67,761.48	71,526.01	75,290.53
	H	27.15	28.96	30.77	32.58	34.39	36.20
22	Y	58,726.63	62,641.74	66,556.85	70,471.96	74,387.07	78,302.17
	H	28.24	30.12	32.00	33.89	35.77	37.65
23	Y	60,985.34	65,051.03	69,116.72	73,182.41	77,248.10	81,313.78
	H	29.32	31.28	33.23	35.19	37.14	39.10
24	Y	63,244.05	67,460.32	71,676.59	75,892.86	80,109.13	84,325.40
	H	30.41	32.44	34.46	36.49	38.52	40.55

BUDGET 26-27
SALARY MATRIX



25	Y	65,502.76	69,869.61	74,236.46	78,603.31	82,970.16	87,337.01
	H	31.50	33.60	35.70	37.80	39.89	41.99
26	Y	67,761.47	72,278.90	76,796.33	81,313.76	85,831.19	90,348.62
	H	32.58	34.75	36.93	39.10	41.27	43.44
27	Y	70,020.20	74,688.21	79,356.23	84,024.24	88,692.25	93,360.26
	H	33.67	35.91	38.16	40.40	42.65	44.89
28	Y	72,278.93	77,097.52	81,916.12	86,735.00	91,553.31	96,371.90
	H	34.75	37.07	39.39	41.70	44.02	46.34
29	Y	74,537.64	79,506.81	84,475.99	89,445.16	94,414.34	99,383.51
	H	35.84	38.23	40.62	43.01	45.40	47.79
30	Y	76,796.35	81,916.11	87,035.87	92,155.62	97,275.38	102,395.13
	H	36.93	39.39	41.85	44.31	46.77	49.23
31	Y	79,055.07	84,325.40	89,595.74	94,866.08	100,136.42	105,406.75
	H	38.01	40.55	43.08	45.61	48.15	50.68
32	Y	81,313.77	86,734.68	92,155.6	97,576.52	102,997.44	108,418.35
	H	39.10	41.70	44.31	46.92	49.52	52.13
33	Y	83,572.50	89,144.00	94,715.50	100,287.00	105,858.50	111,429.99
	H	40.18	42.86	45.54	48.22	50.90	53.58
34	Y	85,831.2	91,553.28	97,275.36	102,997.44	108,719.52	114,441.6
	H	41.27	44.02	46.77	49.52	52.27	55.02
35	Y	88,089.93	93,962.6	99,835.26	105,707.92	111,580.58	117,453.24
	H	42.36	45.18	48	50.83	53.65	56.47
36	Y	90,348.64	96,371.88	102,395.13	108,418.37	114,441.61	120,464.85
	H	43.44	46.34	49.23	52.13	55.03	57.92
37	Y	92,607.34	98,781.16	104,954.99	111,128.81	117,302.63	123,476.45
	H	44.53	47.5	50.46	53.43	56.4	59.37

BUDGET 26-27
GENERAL YEAR END BALANCE



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	6,985,520
May 1, 2027	5,058,110

BUDGET 26-27
BONDS & LOANS



		Interest %	ANNUAL PAYMENT	LOAN AMT	PAY OFF DATE	LOAN # OF YEARS	# OF YEARS REMAIN	PROJECT BAL 5/1/2026
FIRE PROTECTION	FIRE TRUCK LOAN	3.53%	57,190	550,000	11/15/2030	12	5	257,625
FIRE PROTECTION	FIRE TRUCK LOAN	5.20%	60,839	472,000	10/15/2034	10	9	415,978
SALES TAX INFRA	SERIES 2020 REFUNDING BOND (2012 GO Bond)	1.68%	VARIES	7,500,000	12/1/2027	15	2	1,309,000
WATER	IEPA LOAN - THM L172947	0.00%	34,849	676,576	10/11/2030	19.5	6	156,822
WATER	IEPA LOAN - WATER TOWER L17-5138	2.21%	58,623	924,628	6/17/2036	19.5	11	523,392
WATER	SERIES 2016 GO REFUNDING BOND	2.22%	VARIES	2,275,000	5/1/2028	11	3	758,600
WASTEWATER	IEPA LOAN - WW CLEAN WATER SRF LOAN L17-5197	1.86%	180,804	3,000,000	8/18/2037	20	12	1,791,084
WASTEWATER	SOLAR	4.93%	TBD	2,134,000	2/1/2031	6	6	2,134,000
WEST TIF	LAMOINE GROUP LLC	4.50%	70,745	750,000	12/15/2033	16	7	469,709
OPERATIONS	NEW LOAN	TBD	TBD	1,466,500	TBD	TBD	TBD	1,466,500
WASTEWATER	NEW LOAN	TBD	TBD	755,000	TBD	TBD	TBD	755,000



Financial Policies and Procedures

SUBJECT: CITY OF MACOMB GRANT POLICIES AND PROCEDURES

ADOPTED: 2/17/2026

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.

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:

- Prior to submission of any grant application, the Department Head shall complete the Grant Application Approval Form and submit it to the Grant Writer/Coordinator for review.
 - The form must include, at a minimum, the proposed project purpose, funding source, requested amount, anticipated match or cost share (if applicable), indirect cost implications, and confirmation of alignment with departmental and City priorities.

- Grant applications that do **not** require a local match, do **not** require indirect cost recovery, and do **not** create an unbudgeted financial obligation for the City may proceed without sub-committee or City Council approval, provided the following conditions are met:
 - The Grant Application Approval Form has been reviewed by the Grant Writer/Coordinator;
 - And all affected departments and relevant staff have acknowledged and signed off on the approval form prior to submission.
 - If, at any point during pre-award review, a Department Head, the Grant Writer/Coordinator, or the Grant Manager determines that City Council approval may be warranted due to financial, operational, legal, or policy considerations—including but not limited to unbudgeted match requirements, indirect costs not previously reviewed during the budget cycle, or long-term fiscal impact—the Department Head shall seek review by the appropriate City Council sub-committee. Upon sub-committee recommendation, the application shall be referred to City Council for final authorization.
 - Grant applications requiring a local match, indirect cost recovery not previously approved, or any commitment of unbudgeted City resources shall require City Council approval prior to submission.
- 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. Grant Invoice Submission and Financial Coding:

- All invoices, receipts, and supporting documentation related to grant-funded purchases or reimbursements shall be submitted to the Grant Writer/Coordinator's office prior to payment processing.
- Upon receipt, the Grant Writer/Coordinator, in coordination with the Finance and Human Resources Director, shall review the documentation to ensure the expenditure is allowable, allocable, and properly coded within the City's financial management system (BS&A) in accordance with the approved grant budget and applicable grantor requirements.
- No grant-related invoice shall be processed for payment until grant coding has been reviewed and confirmed. Once coding verification is complete, invoices may proceed through standard accounts payable processes consistent with City policy.
- This procedure applies to all grant-funded expenditures regardless of funding source and is intended to ensure financial accuracy, audit readiness, and compliance with grant reporting requirements.

6. 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 monthly reports to the City Council regarding monthly application submissions and awarded grants.
 - 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 for applications and reporting.
 - Ensure project oversight and completion.
 - 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 certain grant applications before submission.
 - Authorize execution of certain Grant Agreement.
 - Approval of fund transfers as necessary or appropriate.
6. **City Clerk:**
- Maintain and Record all executed Grant Agreements.

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, or 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: 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: INVESTMENT POLICY
11/13/2025

PURPOSE:

The purpose of this policy is to establish clear guidelines for managing all financial assets of the City of Macomb (City). It provides the framework for investment decisions, ensuring the protection of public funds while supporting operational needs. This policy applies to all financial assets of the City of Macomb and provides the guidance necessary for prudent investment management in accordance with applicable laws.

SCOPE:

This policy applies to all City funds except the Police and Fire Pension Funds, which are governed separately.

Funds restricted by bond covenants will follow applicable bond documents.

Except for cash and investments in certain restricted and special funds, the City may commingle its cash and investments to maximize investment earnings and to increase efficiencies with regard to pricing, safekeeping, and administration. Investment income will be allocated to the participating funds based on their respective level of participation and in accordance with accounting principles generally accepted in the United States of America.

GENERAL OBJECTIVES:

City investments prioritize:

- Legality – All investments of the City shall conform to federal and state laws, regulations, and local ordinances governing the investment of public funds, ensuring that all investment activities are conducted within the legal framework established for municipalities.
- Safety – After legality, preservation of principal is the highest priority. The City will minimize credit and interest rate risks through authorized investments, qualified institutions, and portfolio diversification.
- Liquidity – The portfolio shall maintain sufficient liquidity to meet all operating requirements with investments in liquid instruments and securities with active markets.
- Yield – The City seeks a market-average rate of return while adhering to safety and liquidity priorities. Investments are generally held to maturity unless credit concerns, improved returns, or liquidity needs warrant a sale.

STANDARDS OF CARE:

Investments follow the prudent person standard. Officials must act responsibly, avoid conflicts of interest, and disclose any financial interests that could affect impartial decision-making.

DELEGATION OF AUTHORITY AND RESPONSIBILITIES:

The City Council retains fiduciary oversight and authority to approve policy changes. Management and administrative responsibility for the investment program are delegated to the Treasurer, who, in coordination with the Finance Director, shall develop and maintain any supplemental written procedures necessary for the effective operation of the program.

AUTHORIZED FINANCIAL INSTITUTIONS:

The Treasurer maintains an approved list of financial institutions, which may include depositories, investment advisors, broker/dealers, and LGIPs. Institutions must meet financial, registration, and insurance requirements and certify compliance with this Policy. Periodic reviews will be performed.

SAFEKEEPING AND CUSTODY:

All investment transactions shall be conducted on a delivery-versus-payment basis. Securities shall be held by an independent third-party custodian with appropriate safekeeping documentation.

AUTHORIZED INVESTMENTS:

Permitted investments follow Illinois statute and include:

- U.S. Treasury and Agency obligations
- Insured bank deposits and CDs
- Highly rated commercial paper
- Money market funds restricted to U.S. government instruments
- Municipal bonds rated within the four highest classifications
- Credit-union share accounts insured under applicable law
- AAA-rated local government investment pools
- Bonds issued by the City of Macomb
- Any other investment permitted by state law

COLLATERALIZATION:

Deposits exceeding FDIC or NCUA limits must be collateralized at a minimum of 102% of market value. Collateral must meet statutory standards and be held by an approved third-party custodian. Substitutions require prior City approval.

DIVERSIFICATION:

The City diversifies by issuer, maturity, and security type to reduce risk. Except for U.S. government obligations and LGIPs, no more than 90% of the portfolio may be invested in a single security type and no more than 50% with a single institution.

MAXIMUM MATURITIES:

Investments are structured to meet cash-flow needs. Unless linked to a specific purpose, investments may not exceed three (3) years. Reserve funds may be invested up to five years if timed to future use.

INTERNAL CONTROLS:

The Treasurer maintains written internal controls to safeguard assets and prevent loss due to fraud, error, market changes, or misrepresentation.

PERFORMANCE STANDARDS:

The portfolio will be managed to achieve a market-average rate of return and will be compared to the 90-day U.S. Treasury Bill benchmark.

REPORTING:

Monthly reports to Council detail holdings, maturities, valuations, and returns. Quarterly reviews evaluate performance. Annual disclosures appear in the City's Comprehensive Annual Financial Report.

AMENDMENT OF POLICY:

The Treasurer reviews this policy periodically and submits updates to Council. Any stricter state or federal requirements automatically supersede this policy.

APPENDIX A

LISTING OF AUTHORIZED FINANCIAL INSTITUTIONS

LIST OF DEPOSITORIES

- Hometown Community Banks Divisions of Morton Community Bank
- Amalgamated
- First Bankers Trust Company
- First Federal Bank
- First State Bank of Western Illinois
- Fortress Bank
- MidAmerica National Bank
- US Bank
- United Community Bank
- BMO Harris Bank N/A

LIST OF INVESTMENT ADVISORS

- Meeder Investment Management
- PFM Asset Management LLC
- PMA Asset Management, LLC
- PTMA Financial Solutions
- Public Trust Advisors, LLC

LIST OF LOCAL GOVERNMENT INVESTMENT POOLS

- Illinois Funds
- Illinois Institutional Investors Trust (IIIT/IL Trust)
- Illinois Metropolitan Investment Fund (IMET)
- Illinois Public Reserves Investment Management Trust (IPRIME)