

City of Swartz Creek

Budget Book
Fiscal Year 2024-2025
City Council Meeting
May 28, 2024 Edition



Table of Contents

| | |
|--|---------------|
| How to Use this Book | pg. 3 |
| Mission Statement and Values | pg. 4 |
| Executive Summary | pg. 5 |
| Policy-to-Budget | pg. 7 |
| Budget Summary Narrative | pg. 8 |
| Fund and Department Fact Sheets | pg. 16 |
| Fiscal Year 2025 Budget | pg. 38 |
| Appendices | pg. 90 |

City of Swartz Creek Budget Book

Fiscal Year 2024-2025

How to Use This Book

This book serves to tie together the highest-level visions of the city to the objective account expenses. Whether you simply wish to engage in the overview of the city's financial condition as outlined in the executive summary, or you wish to connect the dots between the Parks and Recreation Capital Improvement Plan to specific fiscal year 2025 line-item expenses, this document is for you. The budget book model is an evolving document. Please take the liberty to comment and note errors for improvement of future editions.

This book is divided into sections, with the highest-level overviews and narrative descriptions being the Executive Summary and Budget Summary. These sections serve as the 'elevator speech' for how the city's overall fiscal health is and what top funding priorities and fiscal issues are expected for the upcoming year.

The Policy-to-Budget section outlines how the city's policy documents have shaped the current year's operating and capital investments, as well as those capital investments for the next five-year rolling period. This section pulls the time relevant priorities from the Master Plan, Downtown Development Authority Plan, Parks and Recreation Plan, and various engineered infrastructure plans. This section then illustrates how those priorities are expected to be realized and how they factor into the current budgeting process. This section allows the public to observe how and if the city is able to meet its policy expectations.

Additional sections include fund and department level Fact Sheets to help orient a reader to what services are provided by specific funds or departments within those funds, what the staffing levels are, what the coming initiatives are, and what the proposed capital investments are.

The meat of the Budget Book is the Budget itself. This document is the fund-by-fund accounting of all revenues and expenses of the city, broken down to the account line item. The budget follows the standard governmental chart of accounts (which has required recent changes and consolidations) and is the instrument used to break apart expenses by fund and department so that the actual cost of each service and investment can be as accurate as possible. For example, if the use of a truck is 50% water, 25% sewer, and 25% parks, then the cost of that 'equipment rental' will be reflected proportionately to those funds/departments.

You will also find various charts, graphs, and appendices in the budget book that illustrate points of common interest, such as the organizational chart, the fund hierarchy chart, tax revenue apportionment, comparative tax rates, and unabridged capital improvement documents of the city.

Happy Reading!

City of Swartz Creek Mission Statement

The City shall provide a full range of public services in a professional and competent manner, assuring that the needs of our constituents are met in an effective and fiscally responsible manner, thus promoting a high standard of community life.

City of Swartz Creek Values

The City of Swartz Creek's Mission Statement is guided by a set of values which serve as a common operating basis for all City employees. These values provide a common understanding of responsibilities and expectations that enable the City to achieve its overall mission. The City's values are as follows:

Honesty, Integrity and Fairness

The City expects and values trust, openness, honesty and integrity in the words and actions of its employees. All employees, officials, and elected officials are expected to interact with each other openly and honestly and display ethical behavior while performing his/her job responsibilities. Administrators and department heads shall develop and cultivate a work environment in which employees feel valued and recognize that each individual is an integral component in accomplishing the mission of the City.

Fiscal Responsibility

Budget awareness is to be exercised on a continual basis. All employees are expected to be conscientious of and adhere to mandated budgets and spending plans.

Public Service

The goal of the City is to serve the public. This responsibility includes providing a wide range of services to the community in a timely and cost-effective manner.

Embrace Employee Diversity and Employee Contribution, Development and Safety

The City is an equal opportunity employer and encourages diversity in its work force, recognizing that each employee has unlimited potential to become a productive member of the City's team. Each employee will be treated with the level of respect that will allow that individual to achieve his/her full potential as a contributing member of the City staff. The City also strives to provide a safe and secure work environment that enables employees to function at his/her peak performance level. Professional growth opportunities, as well as teamwork, are promoted through the sharing of ideas and resources. Employees are recognized for his/her dedication and commitment to excellence.

Expect Excellence

The City values and expects excellence from all employees. Just "doing the job" is not enough; rather, it is expected that employees will consistently search for more effective ways of meeting the City's goals.

Respect the Dignity of Others

Employees shall be professional and show respect to each other and to the public.

Promote Protective Thinking and Innovative Suggestions

Employees shall take the responsibility to look for and advocate new ways of continuously improving the services offered by the City. It is expected that employees will perform to the best of his/her abilities and shall be responsible for his/her behavior and for fulfilling the professional commitments they make. Administrators and department heads shall encourage proactive thinking and embrace innovative suggestions from employees.

Executive Summary

This city's fiscal health is sound and stable, albeit less predictable for the foreseeable future. The city adopted a fund balance policy in 2022 to ensure that account reserves are sufficient for cash flow, capital improvements, and emergencies. In addition, the city created a new fund in 2023 to set savings aside to cover future maintenance and rehabilitation costs of various city assets (city hall, DPW, trails, etc.). The city currently maintains adequate fund balances and revenues for expected operations.

The city can deliver all essential services as set by the city council. Concerning capital improvements, the city has been investing at an historically high level for essential infrastructure (water, sewer, and streets). In addition, fiscal year 2024 saw parks and trails receive substantial funding for rehabilitation of courts and installation of trails. For the coming fiscal year, the city is budgeting much less for capital improvements that it has recently. This decrease reflects a decreased need to address deferred maintenance. Though Don Shenk and Cappy Lane improvements are budgeted, along with other road rehabilitation, most of the city's reconstruction and park projects are concluded for the near future. For the projected fiscal year, the city shall meet all of its operational and debt needs, while encumbering funds to complete the USDA and street reconstruction projects. The concern for future instability is derived from gloomy multi-year forecasts of inflation and unpredictable tax revenues.

Revenues from taxes and state sources have stabilized or increased, but they have not kept up with inflation. A strong real estate market has generated an increase in local funds, but this increase is also below inflation. Despite that, the city is experiencing another Headlee Rollback this year (mandated reduction in tax levy due to inflation of taxable value). The tax effort since 2016 remains unchanged and without any planned or proposed changes. The rate is now at 16.3085 as applied to real property. The averaged assessment effort will be slightly less and determined in the 2024 apportionment book. This rate is about 34% of the total tax effort for homeowners and 25% for non-homestead tax payers (the remainder of taxes paid goes to schools, county, and other service providers). As of late 2023, the city rate is ranked fourth lowest of eleven cities in Genesee County, between Flushing (#1) Fenton (#2) and Linden (#3).

The city's debt exposure is very limited. It includes two general obligation liabilities and two retirement liabilities:

MERS unfunded liability as of December 31, 2022 for all Defined Benefit Pensions, active and retired employees, is \$1,347,992. This is approximately 81% funded. The December 2023 report is not yet available as of publication.

Unfunded liability for Retiree Health care costs as of June 30, 2023 is estimated at \$454,316, a decline from the last figure and very manageable.

The last payment for the Local Streets/Water Main Bond (General Obligation Limited Tax Bonds Series 2017) is due May 1, 2027. The balance as of June 30, 2024 is \$645,000.

USDA Water Supply System Revenue Bond, Series 2020, with a an initial principle balance of \$2,839,000, will have a balance as of June 30, 2024 of \$2,680,000. The last payment will be May 1, 2060.

USDA Water Supply System Revenue Bond, Series 2023, with a an initial principle balance of \$4,030,000, will begin repaying in FY 24-25.

The General Obligation 2023 Capital Improvement Bonds will begin repayment in FY 24-25 with a total borrowed amount of \$6,705,927.

The city has been reporting negligible and decreasing pension liability in recent years. Despite nearly 100% funding and additional payments in recent years, changing actuarial expectations could, once again, make this a prominent financial issue for the city. Much of this will depend on market performance in the mid-term. Despite this, our position is still very rare and exceptionally positive compared to other communities. We expect this relative position to remain strong, despite a new experience study from MERS and very recent market conditions. All current and future hires of the city are on defined contribution retirement and health care plans, thereby eliminating the potential for future unfunded liabilities. Contributions are modest for the current budget. Each year, we expect our position to improve.

Enterprise Funds (Water & Sewer) are independently supported by user fees. These funds are operationally sound with surplus proceeds for capital investments. Fund balance (savings) for both funds meet operational needs and the city's fund balance policy. Rates are not expected to be altered in the 2025 fiscal year.

The street funds function separately and account for Major, Local, and Municipal street revenues and expenses. These funds, along with transfers from the general fund support street maintenance and capital investments that are in line with the 20 year street asset management plan. This plan is ahead of schedule. The reconstruction of Don Shenk and improvements to Cappy are planned for spring 2025.

Fund balances (savings/reserves) are maintained at levels specified in the city's policy (see appendix).

The biggest risk to the city moving forward is that we may have experienced our strongest trio of fiscal years in a decade and a half, and these 'good times' may be behind us with strong inflation looming and tax revenues very limited (e.g. tax revenues are projected to increase 4-5%, while inflation was ~8%). We have spent the last decade keeping pace with expenses while experiencing relatively strong appreciation in values, new development in the city, and a relatively robust state economy.

The concern that follows is: if strong economic years of property appreciation and new development deliver 1-5% gains in revenue, what happens when we experience a recession such as that of 2007? Of course, there is not a good answer. Given our efforts to combine services, streamline asset management, pay off pension debt, and increase local tax effort, we have adjusted our government in the most effective ways to navigate the last recession. As many communities are noting to the state legislature, there are greater systemic issues with municipal finance in Michigan that make years-of-plenty average and lean years downright devastating.

Policy-to-Budget

This section provides an overview of how the city’s vision is translated to its budgeted operations and capital improvements. Full details of policy documents and the complete capital improvement plans are found in the appendix.

The city, as referenced in its master plan and other policy documents, is endeavoring to build a thriving community based on strong neighborhoods and a small but successful network of local and regional service businesses. To this end, the city has opted to strategically invest in infrastructure, city services that are customer oriented, recreation/culture, downtown, and blight remediation.

In the current fiscal year (2024), with many projects starting in the prior fiscal year, the city continues with massive street reconstruction, water main replacement, sewer lining, park improvements, trail additions, and downtown business assistance. In addition, the city continues to build small business capacity and downtown assistance through its partnership with the Small Business Hub and with the employment of part time community development expertise. Wayfinding signs and an improvement at Holland Square are both budgeted.

The city continues to enhance its digital abilities. With many customer service features now more user friendly, we are placing a renewed emphasis on virtual/digital staff capabilities. This is something that will quicken our services while controlling costs. We also find it essential in the post-COVID 19 environment. The next fiscal year proposes a recreation of the city website to make data and services more accessible.

To provide for long term stability, the city maintains a fund balance policy and is also setting aside \$60,000 annually for additional unscheduled and emergency work on various assets. Water and sewer investments are ahead of schedule and will not require any foreseeable rate adjustments. Fire equipment is also being set aside at the rate of \$155,000 per year, to align with the current estimates regarding large apparatus purchases.

Budget Summary Narrative

City of Swartz Creek Budget Summary for Fiscal Year 2024-2025

101 General Fund

The major sources of revenue for the General Fund are Property Taxes, the Public Safety Special Assessment and Constitutional Sales Tax. These sources make up about 80% percent of the General Fund Revenue. The remainder includes various fees for services including, Building, Zoning and Planning and Park Reservation Fees. We do not expect to see a significant increase in General Fund revenues in the next few years.

The General Revenue Department shows revenues are estimated at \$2,990,222, which represents a decrease from the previous fiscal year of 5%.

- Tax revenue is estimated with a total Real and Personal property taxable value of 187,765,291. This includes a reduction for Veterans exemptions granted and a captured value of 7,604,801 for the DDA. The milage rate is estimated at 4.6938 with a reduction of 1% for possible Headlee rollback or chargebacks.
- Public Safety Assessment District (PSFTY) estimated revenue is estimated at 4.9 mills with a taxable value amount of 185,051,792, which includes a reduction for Veterans exemptions granted.
- Constitutional Sales Tax and Revenue Sharing have been budgeted with the expectation that funding will be at the State of Michigan’s estimated levels.
- Revenue and Appropriations for CDBG Grants include senior operations of \$2,101, same as the previous year. The city also has additional funding for sidewalk repairs of \$37,721.

General Fund Appropriations budgeted for fiscal year 2025 show a decrease from projected fiscal year 2024 of 11%.

- Otterburn Park is budgeted for a pavilion with the city’s portion being \$20,000. As part of the Recreational Passport Grant, a local match is required of an additional\$22,500, some of which is expected to come from local sources other than the city. This is a carryover from FY 24.
- The Swartz Creek Area Fire Department appropriation includes an increase of 5%.
- The Metro Police Authority appropriation shows an increase of 5%.
- Additional wages, benefits and contractual services as part of the succession plan for the city admin positions.

Transfers out from the general fund for this budget are as follows:

- Transfer out to the Capital Improvement Fund for future facility maintenance \$47,500.
- Transfer out to the Fire Equipment Fund for future Fire Equipment purchases \$155,000.

- **Estimated Revenues FY 2025** **\$2,990,222**
- **Estimated Expenses FY 2025** **\$3,079,203**

- **Estimated Net of Revenues/Appropriations** **\$88,981**
- **Estimated Fund Balance June 30, 2024** **\$1,477,493**
- **Estimated decrease in Fund Balance** **\$88,981**
- **Estimated Year End Fund Balance June 30, 2025** **\$1,388,512**

202 Major Street Fund

Revenue received in this fund supports the following activities: street reconstruction, routine maintenance of major streets, removal of snow and ice, street sweeping, bridge maintenance, maintenance of Miller Road Park and Ride, maintenance of intercommunity storm drains and paint striping of streets and parking lots.

- There is no anticipated change in appropriations for major streets (Act 51 revenue) from the State of Michigan.
- Funds have been allocated for miscellaneous paving/repairs to the city major roads that include chip seal repairs on section line roads: Bristol, Elms & Morrish Rd in the amount of \$150,000.

- **Estimated Revenues FY 2025** **\$635,797**
- **Estimated Expenses FY 2025** **\$480,496**
- **Estimated Net of Revenues/Appropriations** **\$155,301**
- **Estimated Fund Balance June 30, 2024** **\$225,592**
- **Estimated increase in Fund Balance** **\$155,301**
- **Estimated Year End Fund Balance June 30, 2025** **\$380,893**

203 Local Street Fund

Revenue received in this fund supports the following activities: street reconstruction, routine maintenance of local streets, removal of snow and ice, street sweeping and maintenance of intercommunity storm drains.

- There is an anticipated increase in local street funding (Act 51 revenue) from the State of Michigan of 9.5%.
- A transfer in from the Municipal Street Fund will be made for \$965,000. This will cover expenses for the Cappy Lane & Don Shenk Road projects.

- **Estimated Revenues FY 2025** **\$1,178,392**

- **Estimated Expenses FY 2025** **\$1,174,465**
- **Estimated Net of Revenues/Appropriations** **\$3,927**
- **Estimated Fund Balance June 30, 2024** **\$372,089**
- **Estimated increase in Fund Balance** **\$3,927**
- **Estimated Year End Fund Balance June 30, 2025** **\$376,089**

204 Municipal Street Fund

Revenues from the Street Initiative Proposal passed at the May 3, 2016 special election are tracked in this fund. Payments of principal, interest, and agency fees for the GO Tax Series 2017 & 2023 bonds for local street improvements are accounted for in this fund. The local street levy will appear on the summer tax bill in the calendar years 2016-2035. Transfers can be made from this fund to the Major Street Fund and Local Street Fund to cover costs for major street and local street projects.

- **Estimated Revenues FY 2025** **\$812,938**
- **Estimated Expenses FY 2025** **\$4,521,757**
- **Estimated Net of Revenues/Appropriations** **\$3,708,819**
- **Estimated Fund Balance June 30, 2024** **\$4,091,818**
- **Estimated decrease in Fund Balance** **\$3,708,819**
- **Estimated Year End Fund Balance June 30, 2025** **\$382,999**

226 Garbage Fund

Most of the revenue for the Garbage Fund is from the annual tax levy for garbage. This fund provides the revenues for sanitation collection which includes garbage pickup, recycling (contracted service) and brush chipping. This fund also contributes to the garbage cleanup for other city properties such as the parks.

The Garbage Fund budget reflects revenues budgeted from the garbage levy of 2.627 mils with a 1% allowance for Headlee rollback at the 2023 rate. Expenditures include contract increases for wages and benefits as well as increases for waste collection pickup in the city by an outside vendor.

- **Estimated Revenues FY 2025** **\$499,946**
- **Estimated Expenses FY 2025** **\$480,336**

- **Estimated Net of Revenues/Appropriations** **\$19,610**
- **Estimated Fund Balance June 30, 2024** **\$423,864**
- **Estimated increase in Fund Balance** **\$19,610**
- **Estimated Year End Fund Balance June 30, 2025** **\$443,474**

248 Downtown Development Fund

Revenues are from the capture of tax dollars within the DDA district. Expenses cover a variety of services including the façade program, family movie night, three quarters of the contracted cost for a Community and Economic Development Coordinator, and other community events that showcase the downtown.

- **Estimated Revenues FY 2025** **\$167,327**
- **Estimated Expenses FY 2025** **\$181,199**
- **Estimated Net of Revenues/Appropriations** **\$13,872**
- **Estimated Fund Balance June 30, 2024** **\$180,997**
- **Estimated decrease in Fund Balance** **\$13,872**
- **Estimated Year End Fund Balance June 30, 2025** **\$167,125**

401 Capital Improvement Fund

Revenues are transferred in from the General Fund, Sanitary Sewer Fund, and Water Supply Fund for future facility maintenance and capital projects.

- **Estimated Revenues FY 2025** **\$60,000**
- **Estimated Expenses FY 2025** **\$ - 0 -**
- **Estimated Net of Revenues/Appropriations** **\$60,000**
- **Estimated Fund Balance June 30, 2024** **\$ 60,000**
- **Estimated increase in Fund Balance** **\$60,000**
- **Estimated Year End Fund Balance June 30, 2025** **\$120,000**

402 Fire Equipment Replacement Fund

Revenues are transferred in from the General Fund and accumulate for future fire equipment replacement.

| | |
|---|------------------|
| • Estimated Revenues FY 2025 | \$156,245 |
| • Estimated Expenses FY 2025 | \$ - 0 - |
| • Estimated Net of Revenues/Appropriations | \$156,245 |
| • Estimated Fund Balance June 30, 2024 | \$108,398 |
| • Estimated increase in Fund Balance | \$156,245 |
| • Estimated Year End Fund Balance June 30, 2025 | \$47,847 |

590 Sanitary Sewer Fund

The major revenue source is collection of the readiness to serve fees that are applied to every account. There is also a commodity charge based on the water usage of each customer.

- A depreciation expense of \$320,000 and OPEB expense of \$8,000 is budgeted. Without depreciation expense and OPEB expense, the sewer fund would have an increase to fund balance of \$73,192

| | |
|--|---------------|
| • Estimated Revenues FY 2025 | \$1,394,900 |
| • Estimated Expenses FY 2025 | \$1,649,708** |
| • Estimated Net of Revenues/Appropriations | (\$254,808)** |

** INCLUDES DEPRECIATION EXPENSE OF \$320,000

** INCLUDES OPEB EXPENSE OF \$8,000

| | |
|---|--------------------|
| • Estimated Fund Balance June 30, 2024 | \$7,262,916 |
| • Estimated decrease in Fund Balance | (\$254,808) |
| • Estimated Year End Fund Balance June 30, 2025 | \$7,008,108 |

591 Water Supply Fund

The major revenues source is the collection of the readiness to serve fees and commodity charges. Readiness to serve fees are applied to every account. Commodity charges are based on water usage and vary per customer.

- The city is planning Cappy Lane watermain project that includes estimated design engineering, construction engineering and construction costs.
- The requested budget includes a depreciation expense of \$400,000 and OPEB expense of \$8,000 without which there would be a decrease in the fund balance of \$394,528.

| | |
|---|----------------------|
| • Estimated Revenues FY 2025 | \$2,564,308 |
| • Estimated Expenses FY 2025 | \$3,366,836** |
| • Estimated Net of Revenues/Appropriations | (\$802,528)** |

** INCLUDES DEPRECIATION EXPENSE OF \$400,000

** INCLUDES OPEB EXPENSE OF \$8,000

| | |
|--|--------------------|
| • Estimated Fund Balance June 30, 2024 | \$3,798,080 |
| • Estimated decrease in Fund Balance | (\$802,528) |
| • Estimated Year End Fund Balance June 30, 2025 | \$2,995,552 |

661 Motor Pool Fund

Revenues are collected from several departments within the General Fund, Garbage Fund, Major Street Fund, Local Street Fund, Sanitary Sewer Fund, and Water Supply Fund for any vehicles/equipment used for department activities. The Motor Pool Fund covers insurance for all vehicles, regular repairs and maintenance of vehicles and city equipment, and the purchase of vehicles and equipment for the Department of Public Services.

- Estimated Revenues include income from the use of equipment in other departments.
- Appropriations for FY24 include funding under equipment of \$150,000 for the purchase two pickup trucks and a Kubota side by side.
- Total depreciation expense is budgeted at \$75,000 and OPEB expense at \$3,000. Without depreciation expense and OPEB expense, the motor pool fund would have a net decrease to fund balance of \$77,072.

| | |
|-------------------------------------|------------------|
| • Estimated Revenues FY 2025 | \$155,450 |
| • Estimated Expenses FY 2025 | \$310,522 |

| | |
|--|------------------|
| • Estimated Net of Revenues/Appropriations | \$155,072 |
| • ** INCLUDES DEPRECIATION EXPENSE OF \$75,000 | |
| • ** INCLUDES OPEB EXPENSE OF \$3,000 | |
| • Estimated Fund Balance June 30, 2024 | \$360,051 |
| • Estimated decrease in Fund Balance | \$155,072 |
| • Estimated Year End Fund Balance June 30, 2025 | \$204,979 |

Long Term Liabilities

MERS underfunded liability as of December 31, 2022, for all Defined Benefit Pensions, active and retired employees is \$1,347,992. The plan is approximately 81% funded.

Unfunded liability for Retiree Health Care costs as of June 30, 2023 is \$454,316. This was determined by an actuarial valuation as of June 30, 2021.

The last payment for the Local Streets and Watermain Projects (General Obligation Limited Tax Bond Series 2017) is due May 1, 2027. The balance as of June 30, 2024 will be \$645,000.

The General Obligation 2023 Capital Improvement Bonds will begin repayment in FY 24-25 with a total borrowed amount of \$6,705,927.

USDA Water Supply System Revenue Bond, Series 2023 with a principal sum of \$4,030,000 will begin repayment in FY 24-25.

USDA Water Supply System Revenue Bond, Series 2020, with a principal balance of 2,680,000 as of 6.30.2024 will remain outstanding until May 1, 2060.

Fund and Department Fact Sheets

LEGISLATIVE-EXECUTIVE 101 (000,101,172,266)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|--------------|----------|----------|----------|
| <p>* Support the council and legislative service</p> <p>* Provide for executive management of all city funds and services (city manager's office)</p> <p>* Provision of all non-police legal services</p> | <p>There are not any non-standard services or operations proposed.</p> | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | Total | 0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | |
| Total | 0 | 0 | 0 | | | | | | |

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 0.56 full time employees (FTE).
- * 0.48 of the FTE's are composed of salaried staff, including the city manager, clerk, and treasurer.
- * 0.08 of the FTE's are composed of hourly staff in the city offices.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|-----------|-----------------------------------|------------------------------------|--|
| Total Exp | 297,764 | 291,860 | 220,386 |

CLERK-IT-ELECTIONS 101 (215,228,262)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | |
|---|---|------------------|------------------|--|
| <p>* Provide for the creation, retention, and distribution of official documents, notices, and other public records</p> <p>* Conduct elections</p> <p>* Oversee information technology needs and services</p> | <p>* Administer Elections. Fiscal year 2024-2025 includes the primary and general presidential election and the city will operate early voting.</p> <p>* Succession for Clerk & Admin at City Hall - wages, benefits & contractual services</p> <p>* Continue to update records retention and management system</p> | | | |
| | CAPITAL OUTLAY | | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | |
| Election Equipment | \$7,000 | \$0 | \$0 | |
| Total | 7,000 | 0 | 0 | |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 1.25 full time employees (FTE).
 * 0.54 of the FTE's are composed of salaried staff, including the city clerk and others.
 * 0.67 of the FTE's are composed of hourly staff in the city offices.
 * 0.04 of the FTE's are composed of hourly staff at the DPW.
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.
 Included in this calculation is 1 temporary city hall employee that is not currently budgeted.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-----------|----------------------------|-----------------------------|---------------------------------|
| Total Exp | 95,266 | 140,449 | 145,667 |

TREASURER 101 (253)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|--|--|------------------|------------------|------------------|------------------|------|-----|-----|-----|--------------|----------|----------|----------|
| <ul style="list-style-type: none"> * Prepare the annual tax roll and levy calculation * Distribute taxes and settle delinquent tax roll * Manage city investments and asset banking * Provide finance, budgeting, and accounting services * Oversee accounts receivable for taxes, utility bills, building, and other miscellaneous receivables | <ul style="list-style-type: none"> ** Succession for Clerk & Admin at City Hall - wages, benefits & contractual services * Track grant spending for various ongoing projects. | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2024-2025</u></th> <th style="width: 16.6%; text-align: center;"><u>2025-2026</u></th> <th style="width: 6.8%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">None</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="text-align: left;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | None | \$0 | \$0 | \$0 | Total | 0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| None | \$0 | \$0 | \$0 | | | | | | | | | | |
| Total | 0 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 1.35 full time employees (FTE).
 * 0.50 of the FTE's are composed of salaried staff, including the city treasurer and others.
 * 0.85 of the FTE's are composed of hourly staff in the city offices.
 Included in this calculation is 1 temporary city hall employee that is not currently budgeted.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|-----------|-----------------------------------|------------------------------------|--|
| Total Exp | 102,893 | 111,204 | 122,480 |

ASSESSING 101 (247,257)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | |
|---|--|------------------|------------------|--|
| <ul style="list-style-type: none"> * Assess all real and personal property in the city * Prepare the annual assessment roll * Equalize values with the Gensee County Equalization Department * Maintain digital and physical property record cards * Support the operations of the Board of Review * Fund Michigan Tax Tribunal Appeals and Refunds | <ul style="list-style-type: none"> * Payment for commercial appraisals is expected as a contracted service * Evaluate potential changes in state law that might impact local assessing | | | |
| | CAPITAL OUTLAY | | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | |
| None | \$0 | \$0 | \$0 | |
| Total | 0 | 0 | 0 | |

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 0.08 full time employees (FTE).
- * 0.04 of the FTE's are composed of salaried staff.
- * 0.04 of the FTE's are composed of hourly staff in the city offices.
- * Some wages are also set aside for Board of Review officials.
- * This function is carried out primarily by Legacy Assessing, the city's contract assessor.
- * Assessor does not hold regular hours in the office but is available by phone, email or appointment.
- * The city manager is also a Michigan Certified Assessing Officer.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-----------|----------------------------|-----------------------------|---------------------------------|
| Total Exp | 39,931 | 59,114 | 57,085 |

POLICE 101 (301-334); Formerly (301-304)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | |
|--|--|------------------|------------------|--|
| <ul style="list-style-type: none"> * Patrol city and perform investigative services * Provide a dedicated traffic safety officer * Provide K-9 services, if available * Provide school liaison services and additional protection for school events, per contract * Provide a dedicated code enforcement * Manage summer kids programs (Cops in the Park, Camp 911, & Bicycle Rodeo) | <ul style="list-style-type: none"> * Implement and analyze the Police Protection Unit cost sharing methodology * Continue payments for existing post-retirement medical and pension benefits | | | |
| | CAPITAL OUTLAY | | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | |
| None | \$0 | \$0 | \$0 | |
| Total | 0 | 0 | 0 | |

STAFFING SUMMARY

- * The Metro Police Authority (MPA) employees 1 Chief, 1 Operations Lt., 2 Patrol Sergeants, & 1 Administrative Sergeant.
- * The MPA staffs 16 full time and 6 part time patrol officers.
- * The MPA staffs 2 full time investigators. 1 Code Enforcement Officer.
- * 1 Property Room Manager, 1 Record Clerk/Dispatcher, 1 Administrative Assistant, 1 part time clerk/dispatcher, & 1 part time Police Service Officer
- * All employees serve the MPA board, which serves Swartz Creek & Mundy (as well as contracts for schools).
- * The MPA maintains no K-9's.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-----------|----------------------------|-----------------------------|---------------------------------|
| Total Exp | 1,212,812 | 1,276,312 | 1,363,964 |

FIRE DEPARTMENT 101 (336)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | |
|---|----------------------------|------------------|------------------|
| <p>* Fund half of the fixed costs of the Swartz Creek Area Fire Department, shared with Clayton Twp</p> <p>* Fund the cost of alarms/runs within the City of Swartz Creek</p> | | | |
| | CAPITAL OUTLAY | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> |
| | \$0 | \$0 | \$0 |
| Total | 0 | 0 | 0 |

STAFFING SUMMARY

- * The fire board employs a part time chief and part time administrative assistant.
- * The fire board retains the services of 25 paid, on-call firefighters.
- * All employees serve the fire authority board, which serves Swartz Creek & Clayton Township.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|-----------|-----------------------------------|------------------------------------|--|
| Total Exp | 171,905 | 182,362 | 205,162 |

BUILDING, PLANNING, ZONING 101 (371,694,728)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | |
|---|----------------------------|------------------|------------------|
| <p>* Review and approve building permits, consult with the public regarding building codes, inspections, zoning, and plan reviews</p> <p>* Oversee ordinance enforcement for zoning and building issues</p> <p>* Consult on city owned properties in relation to construction and repair</p> <p>* Oversee rental inspection program</p> <p>* Prepare planning documents, site plan reviews, and packets for Planning Commission and Zoning Board of Appeals</p> | * | | |
| | CAPITAL OUTLAY | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> |
| CDBG Funding for Sidewalks | \$37,721 | \$0 | \$0 |
| CDBG Funding for Senior Center | \$2,101 | | |
| Total | 39,822 | 0 | 0 |

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 0.42 full time employees (FTE).
 - * 0.19 of the FTE's are composed of salaried staff, including the city manager.
 - * 0.23 of the FTE's are composed of hourly staff in the city offices.
 - * The city building official services are executed by contract with Mundy Township (Matt Hart).
 - * Trade inspections by the city are performed by two individuals on an as-needed basis.
- Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-----------|----------------------------|-----------------------------|---------------------------------|
| Total Exp | 135,286 | 179,338 | 177,362 |

FACILITIES & LIGHTING 101 (265,345,448,567,790,797)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|--|-----|-----|-----|--------------|----------|----------|----------|
| <p>* Provide for operations, maintenance, and repair of city buildings and grounds (public safety building, library, city hall, DPW garage, cemetery, vacant lots, & parking lots)</p> <p>* Provide public street lighting via Consumers Energy</p> | <p>* Routine maintenance and upkeep</p> | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | \$0 | \$0 | \$0 | Total | 0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| | \$0 | \$0 | \$0 | | | | | | | | | | |
| Total | 0 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of .8273 full time employees (FTE).
 * 0.05 of the FTE's are composed of salaried staff, including the director of public works.
 * 0.7773 of the FTE's are composed of hourly staff, primarily from the DPW.
 * Primary contractors for this service include Jason Boyd (mowing) & Ace (snow removal).
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|-----------|-----------------------------------|------------------------------------|--|
| Total Exp | 247,681 | 361,165 | 209,519 |

SIDEWALKS 101 (444)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|------|--|--|--|--------------|-----|---|---|
| <p>* Pass sidewalk repair expenses through for upkeep on sidewalk in public right of ways</p> <p>* Pass snow removal expenses through for work performed on sidewalk in the public right of way</p> | <p>* Continue winter sidewalk snow clearing enforcement</p> | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">None</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center; border-top: 1px solid black;">\$0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | None | | | | Total | \$0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| None | | | | | | | | | | | | | |
| Total | \$0 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|------------------------------------|-----------------------------------|------------------------------------|--|
| Total Exp | 2,775 | 4,925 | 0 |
| *prior to FY21 was a separate fund | | | |

GRASS, BRUSH & WEEDS 101 (523)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------|--|--|--|--------------|-----|---|---|
| * Pass mowing expenses through for properties mowed in violation to ordinance | * Continue seasonal weed cutting enforcement | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">None</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | None | | | | Total | \$0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| None | | | | | | | | | | | | | |
| Total | \$0 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|-----------|-----------------------------------|------------------------------------|--|
| Total Exp | 655 | 1,500 | 1,500 |

*prior to FY21 was a separate fund

PARKS & PROMOTIONS 101 (780,780.5,782,783,786,788,794)

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | |
|--|---|------------------|------------------|------------------|
| * Provide for operations, maintenance, and repair of city parks (Abrams, Elms, Bicentennial, Otterburn Disc Golf, Veterans Memorial, Pajtas Amphitheater) * Provide support for community events and activities related to parks and festivals (parade support & holiday decorating) * Provide shared services for maintenance to Mundy Townships park | * Otterburn Park Recreational Passport Grant local match * Construction of Otterburn Park pavilion * Continue forestry in Abrams Park | | | |
| | CAPITAL OUTLAY | | | |
| | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> |
| | Otterburn Park Grant local match | \$22,500 | \$0 | \$0 |
| | Otterburn Park Pavilion | \$20,000 | \$0 | \$0 |
| | | | \$0 | \$0 |
| | Total | \$42,500 | \$0 | \$0 |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 2.28 full time employees (FTE).
 * 0.10 of the FTE's are composed of salaried staff, including the director of public works.
 * 2.08 of the FTE's are composed of hourly staff, primarily from the DPW.
 * Primary contractors for this service include mowing.
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-----------|----------------------------|-----------------------------|---------------------------------|
| Total Exp | 1,195,411 | 503,095 | 338,846 |

MAJOR STREET FUND 202

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|--|--|------------------|------------------|------------------|------------------|--|-----------|--|--|--------------|------------------|----------|----------|
| <p>* Maintain major streets (Miller, Elms, Bristol, Morrish, Fairchild, Seymour, Oakview, Ingalls, Cappy, Winston & Paul Fortino)</p> <p>* Clear major streets of ice and snow</p> <p>* Maintain right-of-ways, including storm drains</p> <p>* Provide traffic control services</p> <p>* Contribute to street sweeping activities</p> <p>* Plan and execute reconstruction of streets with Traffic Improvement Program federal monies</p> | <p>* Miscellaneous paving/repairs to the city major roads that include chip seal repairs on section line roads: Bristol, Elms & Morrish Road.</p> | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;"><u>2024-2025</u></th> <th style="text-align: center;"><u>2025-2026</u></th> <th style="text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td>Chip Seal Repairs Bristol Elms Morrish</td> <td style="text-align: right;">\$150,000</td> <td></td> <td></td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="text-align: right; border-top: 1px solid black;">\$150,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | Chip Seal Repairs Bristol Elms Morrish | \$150,000 | | | Total | \$150,000 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| Chip Seal Repairs Bristol Elms Morrish | \$150,000 | | | | | | | | | | | | |
| Total | \$150,000 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 1.45 full time employees (FTE).
 * 0.15 of the FTE's are composed of salaried staff, including the director of public works.
 * 1.3 of the FTE's are composed of hourly staff, primarily from the DPW.
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

| | ACTUAL | AMENDED | RECOMMENDED |
|-------------|------------------|------------------|------------------|
| | <u>2022-2023</u> | <u>2023-2024</u> | <u>2024-2025</u> |
| Total Rev | 880,566 | 1,745,124 | 635,797 |
| Total Exp | 768,116 | 1,839,958 | 480,496 |
| Net Rev/Exp | 112,450 | (94,834) | 155,301 |

LOCAL STREET FUND 203

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | |
|--|--|------------------|------------------|
| <ul style="list-style-type: none"> * Maintain local streets (non-major streets; e.g. Winchester Village, Parkridge, Otterburn, Heritage) * Clear local streets of ice and snow * Maintain right-of-ways, including storm drains * Provide traffic control services * Contribute to street sweeping activities | <ul style="list-style-type: none"> * Cappy Lane Design Engineering * Reconstruction of Don Shenk Phase I * Transfer funds from Municipal Street Fund to fund road projects. * Preventative Maintenance | | |
| | CAPITAL OUTLAY | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> |
| Cappy Lane *Design Eng. FY 24-25 | \$125,000 | | \$0 |
| Don Shenk Phase I | \$840,000 | | \$0 |
| | \$0 | \$0 | \$0 |
| Total | \$965,000 | 0 | 0 |

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 1.31 full time employees (FTE).
- * 0.12 of the FTE's are composed of salaried staff, including the director of public works.
- * 1.19 of the FTE's are composed of hourly staff, primarily from the DPW.

Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are vacant currently.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 452,840 | 3,800,700 | 1,178,392 |
| Total Exp | 468,373 | 3,928,384 | 1,174,465 |
| Net Rev/Exp | (15,533) | (127,684) | 3,927 |

MUNICIPAL STREET FUND 204

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|-------|-----|---|---|
| * Provide funds for planned projects within the 20 year street plan * Provide funds for street bond | * Follow recommendations of the Street Project Selection Committee to establish and fund projects in the 20 year plan | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2024-2025</u></th> <th style="width: 16.6%; text-align: center;"><u>2025-2026</u></th> <th style="width: 6.8%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="border-top: 1px solid black; text-align: center;">\$0</td> <td style="border-top: 1px solid black; text-align: center;">0</td> <td style="border-top: 1px solid black; text-align: center;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | Total | \$0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | |
| Total | \$0 | 0 | 0 | | | | | | |

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 739,823 | 7,168,366 | 812,938 |
| Total Exp | 270,407 | 3,767,954 | 4,521,757 |
| Net Rev/Exp | 469,416 | 3,400,412 | (3,708,819) |

GARBAGE FUND 226

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------|--|--|--|--------------|------------|----------|----------|
| <p>* Fund the garbage, recycling, and yard waste collection contract with GFL</p> <p>* Support garbage collection activities in downtown and parks</p> <p>* Supports costs related to street sweeping</p> <p>* Fund staff and contracted brush chipping</p> | <p>*There are no changes to past operations</p> | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">None</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center; border-top: 1px solid black;">\$0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | None | | | | Total | \$0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| None | | | | | | | | | | | | | |
| Total | \$0 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 1.83 full time employees (FTE).

* 0.10 of the FTE's are composed of salaried staff, including the director of public works.

* 1.73 of the FTE's are composed of hourly staff, primarily from the DPW.

* This function is executed in large part by GFL.

Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 473,539 | 471,920 | 499,946 |
| Total Exp | 427,357 | 456,693 | 480,336 |
| Net Rev/Exp | 46,182 | 15,227 | 19,610 |

DOWNTOWN DEVELOPMENT AUTHORITY FUND 248

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|--------------------|-----------|-----|-----|--------------|------------------|----------|----------|
| <p>* Allocate special revenues (TIF) to projects that improve the economic vitality and function of downtown</p> <p>* Fund the facade improvement program</p> <p>* Fund and program Family Movie Night (donation supported)</p> <p>* Plan for future investments</p> | <p>* Holland square building structure</p> <p>* Support Community/Economic Development Coordinator</p> | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>2024-2025</u></th> <th style="text-align: center;"><u>2025-2026</u></th> <th style="text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td>BUILDING STRUCTURE</td> <td style="text-align: right;">\$100,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$100,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | BUILDING STRUCTURE | \$100,000 | \$0 | \$0 | Total | \$100,000 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | |
| BUILDING STRUCTURE | \$100,000 | \$0 | \$0 | | | | | | | | | | |
| Total | \$100,000 | 0 | 0 | | | | | | | | | | |

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

| | <u>ACTUAL</u> <u>2022-2023</u> | <u>AMENDED</u> <u>2023-2024</u> | <u>RECOMMENDED</u> <u>2024-2025</u> |
|-------------|-----------------------------------|------------------------------------|--|
| Total Rev | 108,920 | 167,863 | 167,327 |
| Total Exp | 66,185 | 126,472 | 181,199 |
| Net Rev/Exp | 42,735 | 41,391 | (13,872) |

FIRE EQUIPMENT REPLACEMENT FUND 402

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|-------|-----|---|---|
| * Provide annual fund contributions to offset large equipment purchases * | * | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | Total | \$0 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | |
| Total | \$0 | 0 | 0 | | | | | | |

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 162,597 | 228,378 | 156,245 |
| Total Exp | 387,425 | 341,618 | 0 |
| Net Rev/Exp | (224,828) | (113,240) | 156,245 |

SEWER FUND 590

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | |
|--|---|------------------|------------------|--|
| * Read and bill water customers * Inspect sewer man holes for backups * Televiser and "jet" mains * Line existing sewer lines * Operate the city's lift station * Collect sanitary sewer for treatment by the Genesee County Drain Commission | *Televising sewer lines throughout the city | | | |
| | CAPITAL OUTLAY | | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | |
| Televiser Lines | \$100,000 | \$0 | \$0 | |
| | \$0 | \$0 | | |
| Total | \$100,000 | 0 | 0 | |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 2.76 full time employees (FTE).
 * 0.56 of the FTE's are composed of salaried staff, including the director of public works, treasurer.
 * 2.2 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff.
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.
 Included in this calculation is 1 temporary city hall employee that is not currently budgeted.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 1,441,006 | 1,393,078 | 1,394,900 |
| Total Exp | 1,407,426 | 1,691,352 | 1,649,708 |
| Net Rev/Exp | 33,580 | (298,274) | (254,808) |
| Operating* | | 29,726 | 73,192 |

*Excluding depreciation & OPEB Costs

WATER FUND 591

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | |
|--|---|------------------|------------------|----------|
| * Read and bill water customers * Repair water main breaks and other leaks * Flush, exercise, inspect, and paint hydrants * Exercise valves * Provide water "turn on, turn off" service * Distribute water provided by the Karegnondi Water Authority via Genesee County Drain Commission | * Coordinate with street reconstruction and investment with the intent of providing replacement water main. | | | |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | |
| | \$620,000 | | | |
| | \$0 | \$0 | \$0 | \$0 |
| Total | \$620,000 | 0 | 0 | 0 |

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 3.44 full time employees (FTE).
 * 0.57 of the FTE's are composed of salaried staff, including the director of public works, treasurer, and finance.
 * 2.87 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff.
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.
 Included in this calculation is 1 temporary city hall employee that is not currently budgeted.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 3,031,818 | 2,309,750 | 2,564,308 |
| Total Exp | 2,392,322 | 7,047,497 | 3,366,836 |
| Net Rev/Exp | 639,496 | (4,737,747) | (802,528) |
| Operating* | 857,830 | (4,327,747) | 227,472 |

*Excluding depreciation & OPB Expense & FY25 Expense to be capitalized

MOTOR POOL FUND 661

| SERVICE DESCRIPTION | OPERATIONAL PLAN 2023-2024 | | | | | | | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|---------------------------------|----------|-----|-----|----------------------|-----------|--|-----|--------------|------------------|----------|----------|
| * Provide, fuel, service, and repairs on all city vehicles * Support garage facilities and equipment related to the operation of the fleet | * Purchase of equipment dependent on pricing and availability * Purchase of two pickup trucks. | | | | | | | | | | | | | | | | |
| | CAPITAL OUTLAY | | | | | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 15%; text-align: center;"><u>2025-2026</u></th> <th style="width: 10%; text-align: center;"><u>2026-2027</u></th> </tr> </thead> <tbody> <tr> <td>Equipment purchase Side by Side</td> <td style="text-align: right;">\$30,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Purchase two Pickups</td> <td style="text-align: right;">\$120,000</td> <td></td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$150,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table> | | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | Equipment purchase Side by Side | \$30,000 | \$0 | \$0 | Purchase two Pickups | \$120,000 | | \$0 | Total | \$150,000 | 0 | 0 |
| | <u>2024-2025</u> | <u>2025-2026</u> | <u>2026-2027</u> | | | | | | | | | | | | | | |
| Equipment purchase Side by Side | \$30,000 | \$0 | \$0 | | | | | | | | | | | | | | |
| Purchase two Pickups | \$120,000 | | \$0 | | | | | | | | | | | | | | |
| Total | \$150,000 | 0 | 0 | | | | | | | | | | | | | | |

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

| | ACTUAL <u>2022-2023</u> | AMENDED <u>2023-2024</u> | RECOMMENDED <u>2024-2025</u> |
|-------------|----------------------------|-----------------------------|---------------------------------|
| Total Rev | 180,901 | 219,701 | 155,450 |
| Total Exp | 164,192 | 406,357 | 310,522 |
| Net Rev/Exp | 16,709 | (186,656) | (155,072) |
| Operating* | 70,435 | 116,344 | 72,928 |

***Excluding depreciation & OPEB Expense and Fixed Asset expenses that will be capitalized**

Fiscal Year 2025 Budget

City of Swartz Creek Fiscal Year 2025 Budget Ledger

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| FUND 101: General Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 101-000.000-402.000 | Current Tax Revenue | 789,675 | 814,237 | 815,600 | 815,600 | 872,519 |
| 101-000.000-402.301 | Current Tax Revenue P SFTY | 776,314 | 801,587 | 807,000 | 807,000 | 906,753 |
| 101-000.000-412.000 | Delinquent Tax Revenue | 259 | 95 | 75 | 95 | 100 |
| 101-000.000-433.000 | St-Charge in Lieu | 1,656 | | 1,790 | 1,790 | 1,790 |
| 101-000.000-434.000 | St-Mobile Tax in Lieu | 1,007 | 765 | 960 | 960 | 960 |
| 101-000.000-445.000 | Late Payment Interest Revenue | 14,387 | 11,944 | 10,000 | 11,944 | 10,000 |
| 101-000.000-445.100 | MR Penalty & Interest | 40 | | 35 | 35 | |
| 101-000.000-448.000 | Collection Fees | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| 101-000.000-449.000 | NSF Fee | 649 | 875 | 400 | 400 | 400 |
| 101-000.000-477.001 | Franchise Fees | 110,566 | 52,107 | 110,000 | 110,000 | 110,000 |
| 101-000.000-477.100 | Wireless Leases | 77,838 | 41,615 | 66,600 | 66,600 | 66,600 |
| 101-000.000-528.000 | Federal Grants - Other | 30,552 | | | | |
| 101-000.000-573.000 | LCSA Share Taxes PA 80 2014/2016 Fwd | 24,580 | 11,670 | 15,000 | 15,000 | 15,000 |
| 101-000.000-574.100 | Constitutional Sales Tax | 634,969 | 339,510 | 645,346 | 645,346 | 649,103 |
| 101-000.000-574.300 | CVTRS Revenue Share | 57,464 | 29,598 | 61,326 | 61,326 | 64,549 |
| 101-000.000-608.000 | Admin Fee | 86,243 | 87,965 | 97,000 | 97,000 | 95,000 |
| 101-000.000-664.000 | Interest Income | 22,731 | 18,985 | 8,500 | 18,979 | 7,500 |
| 101-000.000-675.000 | Misc. | 4,634 | 150 | 120 | 120 | |
| 101-000.000-677.000 | Reimbursements | 10,181 | 533 | 203 | 203 | |
| 101-000.000-677.200 | Reimbursements from DDA | 2,500 | | 5,000 | 5,000 | 10,000 |
| 101-000.000-694.000 | Cash Over & Short | 2 | 2 | 2 | 2 | 5 |
| 101-000.000-696.000 | BOND OR INSURANCE RECOVERIES | 6,075 | | | | |
| Totals for dept 000.000 - General | | 2,661,122 | 2,220,438 | 2,653,757 | 2,666,200 | 2,819,079 |
| Dept 172.000 - Executive | | | | | | |
| 101-172.000-677.000 | Reimbursements | 15,927 | 385 | | | |
| Totals for dept 172.000 - Executive | | 15,927 | 385 | | | |
| Dept 262.000 - Elections | | | | | | |
| 101-262.000-677.000 | Reimbursements | | 390 | | | |
| Totals for dept 262.000 - Elections | | | 390 | | | |
| Dept 266.000 - Legal Council | | | | | | |
| 101-266.000-677.000 | Reimbursements | 560 | 19,515 | | 19,515 | |
| Totals for dept 266.000 - Legal Council | | 560 | 19,515 | | 19,515 | |
| Dept 301.000 - Police Dept | | | | | | |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 101-301.000-543.000 | State Liquor Returns | 4,914 | 4,825 | 4,825 | 4,825 | 4,700 |
| 101-301.000-627.000 | Charges for Services | | 410 | 410 | 410 | |
| 101-301.000-657.000 | Ordinance Fees | | 3,571 | | | |
| Totals for dept 301.000 - Police Dept | | 4,914 | 8,806 | 5,235 | 5,235 | 4,700 |
| Dept 336.000 - Fire Department | | | | | | |
| 101-336.000-677.000 | Reimbursements | | 1,075 | 1,075 | 1,075 | |
| Totals for dept 336.000 - Fire Department | | | 1,075 | 1,075 | 1,075 | |
| Dept 345.000 - PUBLIC SAFETY BUILDING | | | | | | |
| 101-345.000-627.000 | Charges for Services | 24,264 | 19,993 | 22,000 | 22,000 | 22,000 |
| 101-345.000-677.000 | Reimbursements | 2,324 | 1,268 | 2,200 | 2,200 | 2,200 |
| Totals for dept 345.000 - PUBLIC SAFETY BUILDING | | 26,588 | 21,261 | 24,200 | 24,200 | 24,200 |
| Dept 371.000 - Building/Zoning/Planning | | | | | | |
| 101-371.000-476.001 | Building Permits | 24,982 | 26,532 | 25,000 | 26,530 | 24,000 |
| 101-371.000-476.005 | Plumbing Inspection Revenue | 6,849 | 5,657 | 5,900 | 5,917 | 5,500 |
| 101-371.000-476.006 | Mechanical Inspection Revenue | 11,105 | 7,560 | 13,195 | 13,195 | 10,000 |
| 101-371.000-476.007 | Electrical Inspection Revenue | 9,912 | 8,549 | 19,195 | 19,195 | 10,000 |
| 101-371.000-478.000 | Other Permits | 3,755 | 3,290 | 2,840 | 2,840 | 3,000 |
| 101-371.000-479.000 | Rental Inspection Revenue | 10,180 | 6,585 | 10,000 | 10,000 | 10,000 |
| 101-371.000-608.100 | Site Plan Review Fees | 437 | | | | |
| 101-371.000-627.000 | Charges for Services | 1,072 | 785 | 775 | 775 | 775 |
| 101-371.000-677.000 | Reimbursements | 736 | | | | |
| Totals for dept 371.000 - Building/Zoning/Planning | | 69,028 | 58,958 | 76,905 | 78,452 | 63,275 |
| Dept 444.000 - Sidewalks | | | | | | |
| 101-444.000-418.478 | Snow Removal Revenue | 2,439 | | 3,000 | 3,000 | |
| Totals for dept 444.000 - Sidewalks | | 2,439 | | 3,000 | 3,000 | |
| Dept 448.000 - Lighting | | | | | | |
| 101-448.000-589.000 | Condo Lighting | 6,575 | 4,931 | 6,575 | 6,575 | 6,575 |
| 101-448.000-589.100 | Clayton-Bristol Rd St Lighting | 1,100 | | 1,000 | 1,000 | 1,000 |
| 101-448.000-589.200 | Carriage Commons Lighting Reim | 1,147 | 860 | 1,147 | 1,147 | 1,147 |
| Totals for dept 448.000 - Lighting | | 8,822 | 5,791 | 8,722 | 8,722 | 8,722 |
| Dept 523.000 - Grass, Brush & Weeds | | | | | | |
| 101-523.000-416.000 | Current Weed Revenue | 3,460 | 5,700 | 5,700 | 5,700 | 3,600 |
| Totals for dept 523.000 - Grass, Brush & Weeds | | 3,460 | 5,700 | 5,700 | 5,700 | 3,600 |
| Dept 694.000 - Community Development Block Grant | | | | | | |
| 101-694.000-522.000 | Federal Grants - CDBG | | | 37,721 | | 37,721 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|---------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 101-694.000-529.100 | Senior Ctr Operations | 2,101 | | 2,101 | 2,101 | 2,101 |
| Totals for dept 694.000 - Community Development Block Grant | | 2,101 | | 39,822 | 2,101 | 39,822 |
| Dept 728.005 - Holland Square Streetscape | | | | | | |
| 101-728.005-674.248 | Contribution from DDA | 40,000 | 40,000 | 40,000 | 40,000 | |
| Totals for dept 728.005 - Holland Square Streetscape | | 40,000 | 40,000 | 40,000 | 40,000 | |
| Dept 780.000 - Parks & Recreation | | | | | | |
| 101-780.000-674.000 | Contributions & Donations | | 55 | | | |
| 101-780.000-674.001 | CONTRIBUTIONS & DONATIONS LARGE DECAL | | 30 | | | |
| 101-780.000-674.002 | CONTRIBUTIONS & DONATIONS SMALL DECAL | | 100 | | | |
| 101-780.000-674.003 | COSMOS IN THE CREEK DONATIONS | | 10,500 | | 10,500 | |
| Totals for dept 780.000 - Parks & Recreation | | | 10,685 | | 10,500 | |
| Dept 780.500 - Mundy Twp Park Services | | | | | | |
| 101-780.500-677.000 | Reimbursements | 12,764 | 6,987 | 10,166 | 10,166 | 11,024 |
| Totals for dept 780.500 - Mundy Twp Park Services | | 12,764 | 6,987 | 10,166 | 10,166 | 11,024 |
| Dept 782.000 - Facilities - Abrams Park | | | | | | |
| 101-782.000-651.000 | Use and Admission Fee | 640 | 330 | 330 | 330 | 500 |
| 101-782.000-674.000 | Contributions & Donations | | 6,000 | 6,000 | 6,000 | |
| Totals for dept 782.000 - Facilities - Abrams Park | | 640 | 6,330 | 6,330 | 6,330 | 500 |
| Dept 783.000 - Facilities - Elms Rd Park | | | | | | |
| 101-783.000-651.000 | Use and Admission Fee | 10,430 | 6,395 | 10,000 | 10,000 | 10,000 |
| 101-783.000-677.000 | Reimbursements | 2,075 | 1,375 | 1,375 | 1,375 | |
| Totals for dept 783.000 - Facilities - Elms Rd Park | | 12,505 | 7,770 | 11,375 | 11,375 | 10,000 |
| Dept 786.000 - Non-Motorized Trailway | | | | | | |
| 101-786.000-528.000-786.000 | Federal Grants - Other | 400,000 | | | | |
| 101-786.000-560.000-786.000 | State DNR Grant | 270,000 | | 30,000 | 30,000 | |
| 101-786.000-677.000-786.000 | Reimbursements | 4,436 | 129,678 | 65,000 | 204,631 | |
| Totals for dept 786.000 - Non-Motorized Trailway | | 674,436 | 129,678 | 95,000 | 234,631 | |
| Dept 790.000 - Facilities-Senior Center/Libr | | | | | | |
| 101-790.000-627.000 | Charges for Services | 5,648 | 182 | 5,300 | 5,300 | 5,300 |
| Totals for dept 790.000 - Facilities-Senior Center/Libr | | 5,648 | 182 | 5,300 | 5,300 | 5,300 |
| Dept 794.000 - Community Promotions Program | | | | | | |
| 101-794.000-551.000 | Other State Grant Revenue | | 5,000 | | 5,000 | |
| 101-794.000-677.000 | Reimbursements | 130 | | | | |
| Totals for dept 794.000 - Community Promotions Program | | 130 | 5,000 | | 5,000 | |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|---|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 797.000 - Facilities - City Parking Lots | | | | | | |
| 101-797.000-677.000 | Reimbursements | | 21,933 | 21,933 | 21,933 | |
| Totals for dept 797.000 - Facilities - City Parking Lots | | | 21,933 | 21,933 | 21,933 | |
| TOTAL ESTIMATED REVENUES | | 3,541,084 | 2,570,884 | 3,008,520 | 3,159,435 | 2,990,222 |
| APPROPRIATIONS | | | | | | |
| Dept 000.000 - General | | | | | | |
| 101-000.000-983.100 | ERC Lighting Conversion Program Expense | 13,519 | 10,206 | 13,524 | 13,524 | 14,133 |
| Totals for dept 000.000 - General | | 13,519 | 10,206 | 13,524 | 13,524 | 14,133 |
| Dept 101.000 - Council | | | | | | |
| 101-101.000-702.000 | Wages | 14,160 | 9,941 | 14,404 | 14,404 | 15,200 |
| 101-101.000-704.100 | FICA - Employer's Share | 884 | 623 | 893 | 893 | 942 |
| 101-101.000-704.200 | Medicare - Employer's Share | 206 | 146 | 208 | 208 | 220 |
| 101-101.000-705.000 | Medical Insurance - ER | 771 | 504 | 783 | 783 | 838 |
| 101-101.000-705.100 | Vision Benefits | 7 | 3 | 8 | 8 | 8 |
| 101-101.000-705.200 | Dental Benefits | 76 | 27 | 85 | 85 | 88 |
| 101-101.000-706.000 | Life Insurance - ER cost | 31 | 22 | 35 | 35 | 35 |
| 101-101.000-707.000 | Retirement Contributions-ER | 540 | 429 | 600 | 600 | 593 |
| 101-101.000-707.100 | Health Care Savings Plan - ER | 175 | 141 | 197 | 197 | 170 |
| 101-101.000-708.000 | Sick & Accident Premiums-ER | 125 | 76 | 132 | 132 | 148 |
| 101-101.000-726.000 | Supplies | 380 | 17 | 100 | 100 | 100 |
| 101-101.000-801.000 | Contractual Services | | | 100 | 100 | |
| 101-101.000-910.200 | General Liability Insurance | 3,628 | 3,971 | 4,200 | 4,200 | 4,410 |
| 101-101.000-910.500 | Workers Comp Insurance | 6 | 8 | 8 | 8 | 10 |
| 101-101.000-960.000 | Education and Training | 2,569 | 2,645 | 3,500 | 3,500 | 3,250 |
| Totals for dept 101.000 - Council | | 23,558 | 18,553 | 25,253 | 25,253 | 26,012 |
| Dept 172.000 - Executive | | | | | | |
| 101-172.000-702.000 | Wages | 42,778 | 33,895 | 45,523 | 45,523 | 48,885 |
| 101-172.000-704.100 | FICA - Employer's Share | 2,908 | 2,293 | 2,941 | 2,941 | 3,031 |
| 101-172.000-704.200 | Medicare - Employer's Share | 680 | 536 | 688 | 688 | 709 |
| 101-172.000-705.000 | Medical Insurance - ER | 6,787 | 5,508 | 7,500 | 7,500 | 8,026 |
| 101-172.000-705.100 | Vision Benefits | 61 | 45 | 64 | 64 | 66 |
| 101-172.000-705.200 | Dental Benefits | 711 | 542 | 741 | 741 | 764 |
| 101-172.000-706.000 | Life Insurance - ER cost | 195 | 150 | 206 | 206 | 206 |
| 101-172.000-707.000 | Retirement Contributions-ER | 72,167 | 54,281 | 72,222 | 72,222 | 72,366 |
| 101-172.000-707.100 | Health Care Savings Plan - ER | 1,876 | 1,479 | 1,898 | 1,898 | 1,955 |
| 101-172.000-708.000 | Sick & Accident Premiums-ER | 611 | 465 | 642 | 642 | 658 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 101-172.000-801.000 | Contractual Services | 12,261 | 23,759 | 32,130 | 32,130 | 14,130 |
| 101-172.000-850.000 | Communications | 187 | 140 | 190 | 190 | 190 |
| 101-172.000-910.200 | General Liability Insurance | 5,607 | 4,409 | 5,700 | 5,700 | 5,985 |
| 101-172.000-910.500 | Workers Comp Insurance | 68 | 123 | 216 | 216 | 280 |
| 101-172.000-940.000 | Vehicle and Travel Expense | 3,936 | 2,952 | 3,940 | 3,940 | 3,940 |
| 101-172.000-960.000 | Education and Training | 368 | 105 | 150 | 150 | 150 |
| 101-172.000-961.000 | Miscellaneous | 1,858 | 12,800 | 59,432 | 59,432 | |
| 101-172.000-971.000 | Land Purchase | 92,068 | 6,768 | | 6,768 | |
| Totals for dept 172.000 - Executive | | 245,127 | 150,250 | 234,183 | 240,951 | 161,341 |
| Dept 215.000 - Administration and Clerk | | | | | | |
| 101-215.000-702.000 | Wages | 18,551 | 20,119 | 25,193 | 25,193 | 20,876 |
| 101-215.000-704.100 | FICA - Employer's Share | 1,161 | 1,259 | 1,561 | 1,561 | 1,294 |
| 101-215.000-704.200 | Medicare - Employer's Share | 272 | 294 | 365 | 365 | 300 |
| 101-215.000-705.000 | Medical Insurance - ER | 180 | 232 | 1,380 | 1,380 | 1,476 |
| 101-215.000-705.100 | Vision Benefits | 5 | | 18 | 18 | 19 |
| 101-215.000-705.200 | Dental Benefits | 56 | 3 | 196 | 196 | 202 |
| 101-215.000-706.000 | Life Insurance - ER cost | 137 | 121 | 184 | 184 | 184 |
| 101-215.000-707.000 | Retirement Contributions-ER | 1,873 | 1,830 | 2,519 | 2,519 | 2,088 |
| 101-215.000-707.100 | Health Care Savings Plan - ER | 714 | 762 | 967 | 967 | 771 |
| 101-215.000-708.000 | Sick & Accident Premiums-ER | 416 | 315 | 546 | 546 | 503 |
| 101-215.000-726.000 | Supplies | | 94 | 300 | 300 | 140 |
| 101-215.000-745.000 | Postage | 2,897 | 1,781 | 1,700 | 1,700 | 2,040 |
| 101-215.000-801.000 | Contractual Services | 281 | 1,788 | 1,479 | 1,479 | 2,000 |
| 101-215.000-850.000 | Communications | | 28 | | | |
| 101-215.000-900.000 | Printing and Publishing | 2,501 | 2,141 | 2,900 | 2,900 | 3,000 |
| 101-215.000-960.000 | Education and Training | 65 | 838 | 1,300 | 1,300 | 1,400 |
| 101-215.000-961.000 | Miscellaneous | | 29 | | | |
| 101-215.000-976.000 | Equipment | | | 300 | 300 | |
| Totals for dept 215.000 - Administration and Clerk | | 29,109 | 31,634 | 40,908 | 40,908 | 36,293 |
| Dept 228.000 - Information Technology | | | | | | |
| 101-228.000-726.000 | Supplies | | | 80 | 80 | |
| 101-228.000-801.000 | Contractual Services | 16,553 | 16,737 | 20,000 | 20,000 | 23,000 |
| 101-228.000-976.000 | Equipment | | | 438 | 438 | |
| Totals for dept 228.000 - Information Technology | | 16,553 | 16,737 | 20,518 | 20,518 | 23,000 |
| Dept 247.000 - Board of Review | | | | | | |
| 101-247.000-702.000 | Wages | 1,890 | 579 | 3,150 | 3,150 | 3,417 |
| 101-247.000-704.100 | FICA - Employer's Share | 117 | 36 | 195 | 195 | 212 |
| 101-247.000-704.200 | Medicare - Employer's Share | 27 | 8 | 46 | 46 | 50 |
| 101-247.000-707.000 | Retirement Contributions-ER | | 1 | | | |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 101-247.000-726.000 | Supplies | 113 | | 125 | 125 | 125 |
| 101-247.000-900.000 | Printing and Publishing | 454 | | 400 | 400 | 400 |
| Totals for dept 247.000 - Board of Review | | 2,601 | 624 | 3,916 | 3,916 | 4,204 |
| Dept 253.000 - Treasurer | | | | | | |
| 101-253.000-702.000 | Wages | 59,957 | 53,182 | 66,074 | 66,074 | 64,589 |
| 101-253.000-704.100 | FICA - Employer's Share | 3,777 | 3,358 | 4,096 | 4,096 | 4,005 |
| 101-253.000-704.200 | Medicare - Employer's Share | 883 | 785 | 958 | 958 | 937 |
| 101-253.000-705.000 | Medical Insurance - ER | 9,113 | 10,395 | 9,786 | 9,786 | 10,471 |
| 101-253.000-705.100 | Vision Benefits | 82 | 54 | 85 | 85 | 88 |
| 101-253.000-705.200 | Dental Benefits | 855 | 531 | 888 | 888 | 914 |
| 101-253.000-706.000 | Life Insurance - ER cost | 279 | 201 | 291 | 291 | 401 |
| 101-253.000-707.000 | Retirement Contributions-ER | 5,540 | 4,837 | 5,862 | 5,862 | 5,318 |
| 101-253.000-707.100 | Health Care Savings Plan - ER | 467 | 869 | 488 | 488 | 1,614 |
| 101-253.000-708.000 | Sick & Accident Premiums-ER | 1,040 | 785 | 1,081 | 1,081 | 1,433 |
| 101-253.000-726.000 | Supplies | 1,089 | 1,484 | 1,170 | 1,170 | 1,200 |
| 101-253.000-745.000 | Postage | 685 | 381 | 640 | 640 | 650 |
| 101-253.000-801.000 | Contractual Services | 17,852 | 28,175 | 18,645 | 18,645 | 28,000 |
| 101-253.000-805.000 | Bank Fees | 640 | 717 | 450 | 450 | 800 |
| 101-253.000-900.000 | Printing and Publishing | | 131 | 30 | 30 | 100 |
| 101-253.000-910.300 | Insurance and Bonds | 40 | 20 | 60 | 60 | 60 |
| 101-253.000-940.000 | Vehicle and Travel Expense | 214 | 373 | 200 | 200 | 400 |
| 101-253.000-960.000 | Education and Training | 258 | 2,145 | 300 | 300 | 1,500 |
| 101-253.000-961.000 | Miscellaneous | 122 | 11 | 100 | 100 | |
| Totals for dept 253.000 - Treasurer | | 102,893 | 108,434 | 111,204 | 111,204 | 122,480 |
| Dept 257.000 - Assessor | | | | | | |
| 101-257.000-702.000 | Wages | 2,751 | 3,024 | 3,807 | 3,807 | 3,762 |
| 101-257.000-704.100 | FICA - Employer's Share | 171 | 187 | 236 | 236 | 233 |
| 101-257.000-704.200 | Medicare - Employer's Share | 40 | 44 | 55 | 55 | 55 |
| 101-257.000-705.000 | Medical Insurance - ER | 13 | | 215 | 215 | 231 |
| 101-257.000-705.100 | Vision Benefits | | | 4 | 4 | 4 |
| 101-257.000-705.200 | Dental Benefits | 4 | 4 | 24 | 24 | 25 |
| 101-257.000-706.000 | Life Insurance - ER cost | 18 | 16 | 24 | 24 | 24 |
| 101-257.000-707.000 | Retirement Contributions-ER | 225 | 237 | 313 | 313 | 273 |
| 101-257.000-707.100 | Health Care Savings Plan - ER | 90 | 103 | 125 | 125 | 98 |
| 101-257.000-708.000 | Sick & Accident Premiums-ER | 52 | 41 | 68 | 68 | 83 |
| 101-257.000-726.000 | Supplies | | | 25 | 25 | 25 |
| 101-257.000-745.000 | Postage | 1,254 | 1,316 | 1,300 | 1,300 | 1,300 |
| 101-257.000-801.000 | Contractual Services | 31,763 | 25,205 | 32,402 | 32,402 | 34,668 |
| 101-257.000-899.000 | MTT Appeals and Payments | | | 15,000 | 15,000 | 10,000 |
| 101-257.000-900.000 | Printing and Publishing | 578 | | 600 | 600 | 600 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---------------------------------------|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 101-257.000-960.000 | Education and Training | 371 | 1,289 | 1,000 | 1,000 | 1,500 |
| Totals for dept 257.000 - Assessor | | 37,330 | 31,466 | 55,198 | 55,198 | 52,881 |
| Dept 262.000 - Elections | | | | | | |
| 101-262.000-702.000 | Wages | 33,721 | 32,922 | 47,768 | 47,768 | 50,993 |
| 101-262.000-704.100 | FICA - Employer's Share | 1,663 | 2,026 | 1,473 | 1,473 | 3,162 |
| 101-262.000-704.200 | Medicare - Employer's Share | 389 | 474 | 345 | 345 | 739 |
| 101-262.000-705.000 | Medical Insurance - ER | 342 | 364 | 1,523 | 1,523 | 1,630 |
| 101-262.000-705.100 | Vision Benefits | 5 | 5 | 18 | 18 | 19 |
| 101-262.000-705.200 | Dental Benefits | 57 | 21 | 199 | 199 | 205 |
| 101-262.000-706.000 | Life Insurance - ER cost | 116 | 106 | 162 | 162 | 162 |
| 101-262.000-707.000 | Retirement Contributions-ER | 1,681 | 1,739 | 2,278 | 2,278 | 1,937 |
| 101-262.000-707.100 | Health Care Savings Plan - ER | 620 | 670 | 860 | 860 | 691 |
| 101-262.000-708.000 | Sick & Accident Premiums-ER | 356 | 284 | 497 | 497 | 486 |
| 101-262.000-726.000 | Supplies | 2,636 | 5,601 | 3,000 | 3,000 | 6,000 |
| 101-262.000-745.000 | Postage | 2,105 | 4,860 | 6,000 | 6,000 | 4,000 |
| 101-262.000-801.000 | Contractual Services | 4,350 | 5,866 | 5,400 | 5,400 | 5,900 |
| 101-262.000-940.000 | Vehicle and Travel Expense | 151 | 394 | 200 | 200 | 600 |
| 101-262.000-941.000 | Equipment Rental | 272 | 327 | 300 | 300 | 350 |
| 101-262.000-960.000 | Education and Training | 1,140 | 940 | 2,000 | 2,000 | 2,500 |
| 101-262.000-976.000 | Equipment | | | 7,000 | 7,000 | 7,000 |
| Totals for dept 262.000 - Elections | | 49,604 | 56,599 | 79,023 | 79,023 | 86,374 |
| Dept 265.000 - Facilities - City Hall | | | | | | |
| 101-265.000-702.000 | Wages | 2,497 | 2,973 | 3,914 | 3,914 | 4,213 |
| 101-265.000-704.100 | FICA - Employer's Share | 155 | 185 | 249 | 249 | 261 |
| 101-265.000-704.200 | Medicare - Employer's Share | 36 | 43 | 58 | 58 | 61 |
| 101-265.000-705.000 | Medical Insurance - ER | 368 | 680 | 489 | 489 | 523 |
| 101-265.000-705.100 | Vision Benefits | 3 | 7 | 5 | 5 | 5 |
| 101-265.000-705.200 | Dental Benefits | 40 | 84 | 55 | 55 | 57 |
| 101-265.000-706.000 | Life Insurance - ER cost | 8 | 11 | 14 | 14 | 14 |
| 101-265.000-707.000 | Retirement Contributions-ER | 188 | 280 | 350 | 350 | 366 |
| 101-265.000-707.100 | Health Care Savings Plan - ER | 48 | 73 | 119 | 119 | 123 |
| 101-265.000-708.000 | Sick & Accident Premiums-ER | 41 | 73 | 64 | 64 | 70 |
| 101-265.000-726.000 | Supplies | 508 | 1,080 | 600 | 600 | 1,000 |
| 101-265.000-850.000 | Communications | 2,567 | 1,930 | 3,250 | 3,250 | 3,250 |
| 101-265.000-910.100 | Property Insurance | 770 | 1,001 | 900 | 900 | 945 |
| 101-265.000-910.500 | Workers Comp Insurance | (50) | 55 | 81 | 81 | 113 |
| 101-265.000-920.000 | Utilities | 3,715 | 2,642 | 3,950 | 3,950 | 4,148 |
| 101-265.000-930.000 | Repairs and Maintenance | 5,306 | 3,054 | 3,708 | 3,708 | 3,708 |
| 101-265.000-941.000 | Equipment Rental | 563 | 1,028 | 200 | 200 | 500 |
| 101-265.000-961.000 | Miscellaneous | | | 100 | 100 | |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 265.000 - Facilities - City Hall | | 16,763 | 15,199 | 18,106 | 18,106 | 19,357 |
| Dept 266.000 - Legal Council | | | | | | |
| 101-266.000-801.000 | Contractual Services | 15,560 | 10,691 | 18,900 | 18,900 | 18,900 |
| Totals for dept 266.000 - Legal Council | | 15,560 | 10,691 | 18,900 | 18,900 | 18,900 |
| Dept 301.000 - Police Dept | | | | | | |
| 101-301.000-801.000 | Contractual Services | 7,851 | 11,776 | 7,900 | 11,776 | 12,000 |
| 101-301.000-910.100 | Property Insurance | 24 | 43 | 25 | 25 | 26 |
| Totals for dept 301.000 - Police Dept | | 7,875 | 11,819 | 7,925 | 11,801 | 12,026 |
| Dept 301.266 - Legal Council PSFY | | | | | | |
| 101-301.266-801.000 | Contractual Services | 22,208 | 14,430 | 24,000 | 24,000 | 24,000 |
| Totals for dept 301.266 - Legal Council PSFY | | 22,208 | 14,430 | 24,000 | 24,000 | 24,000 |
| Dept 301.851 - Retiree Employer Health Care PSFY | | | | | | |
| 101-301.851-705.000 | Medical Insurance - ER | 34,282 | 18,900 | 34,250 | 34,250 | 36,648 |
| Totals for dept 301.851 - Retiree Employer Health Care PSFY | | 34,282 | 18,900 | 34,250 | 34,250 | 36,648 |
| Dept 334.000 - Metro Police Authority | | | | | | |
| 101-334.000-998.334 | Metro Police Authority Appropriation | 1,148,447 | 912,075 | 1,210,137 | 1,210,137 | 1,291,290 |
| Totals for dept 334.000 - Metro Police Authority | | 1,148,447 | 912,075 | 1,210,137 | 1,210,137 | 1,291,290 |
| Dept 336.000 - Fire Department | | | | | | |
| 101-336.000-801.000 | Contractual Services | 44,043 | 30,523 | 47,663 | 47,663 | 50,046 |
| 101-336.000-976.100 | Siren Expense | 1,873 | 1,752 | 2,100 | 2,100 | 2,100 |
| 101-336.000-998.736 | Fire Board Appropriation | 125,989 | 140,415 | 132,599 | 140,415 | 153,016 |
| Totals for dept 336.000 - Fire Department | | 171,905 | 172,690 | 182,362 | 190,178 | 205,162 |
| Dept 345.000 - PUBLIC SAFETY BUILDING | | | | | | |
| 101-345.000-702.000 | Wages | 4,497 | 1,958 | 5,819 | 5,819 | 6,067 |
| 101-345.000-704.100 | FICA - Employer's Share | 280 | 123 | 364 | 364 | 376 |
| 101-345.000-704.200 | Medicare - Employer's Share | 66 | 29 | 85 | 85 | 88 |
| 101-345.000-705.000 | Medical Insurance - ER | 739 | 423 | 616 | 616 | 659 |
| 101-345.000-705.100 | Vision Benefits | 7 | 4 | 6 | 6 | 6 |
| 101-345.000-705.200 | Dental Benefits | 85 | 42 | 71 | 71 | 73 |
| 101-345.000-706.000 | Life Insurance - ER cost | 15 | 7 | 12 | 12 | 12 |
| 101-345.000-707.000 | Retirement Contributions-ER | 378 | 177 | 300 | 300 | 314 |
| 101-345.000-707.100 | Health Care Savings Plan - ER | 81 | 51 | 93 | 93 | 95 |
| 101-345.000-708.000 | Sick & Accident Premiums-ER | 83 | 41 | 66 | 66 | 74 |
| 101-345.000-726.000 | Supplies | 36 | | 100 | 100 | 100 |
| 101-345.000-850.000 | Communications | 5 | 4 | 5 | 5 | 5 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 101-345.000-910.100 | Property Insurance | 2,873 | 3,180 | 3,250 | 3,250 | 3,413 |
| 101-345.000-910.500 | Workers Comp Insurance | (126) | 161 | 285 | 285 | 273 |
| 101-345.000-920.000 | Utilities | 15,489 | 9,301 | 19,100 | 19,100 | 20,055 |
| 101-345.000-930.000 | Repairs and Maintenance | 45,270 | 4,348 | 7,795 | 7,795 | 8,028 |
| 101-345.000-941.000 | Equipment Rental | 883 | 373 | 550 | 550 | 500 |
| Totals for dept 345.000 - PUBLIC SAFETY BUILDING | | 70,661 | 20,222 | 38,517 | 38,517 | 40,138 |
| Dept 371.000 - Building/Zoning/Planning | | | | | | |
| 101-371.000-702.000 | Wages | 29,303 | 23,751 | 31,828 | 31,828 | 35,167 |
| 101-371.000-704.100 | FICA - Employer's Share | 1,896 | 1,536 | 2,039 | 2,039 | 2,180 |
| 101-371.000-704.200 | Medicare - Employer's Share | 443 | 359 | 475 | 475 | 510 |
| 101-371.000-705.000 | Medical Insurance - ER | 3,859 | 3,350 | 4,428 | 4,428 | 4,738 |
| 101-371.000-705.100 | Vision Benefits | 38 | 24 | 41 | 41 | 42 |
| 101-371.000-705.200 | Dental Benefits | 424 | 276 | 461 | 461 | 475 |
| 101-371.000-706.000 | Life Insurance - ER cost | 130 | 97 | 139 | 139 | 139 |
| 101-371.000-707.000 | Retirement Contributions-ER | 2,973 | 2,369 | 3,136 | 3,136 | 3,321 |
| 101-371.000-707.100 | Health Care Savings Plan - ER | 1,113 | 864 | 1,158 | 1,158 | 1,173 |
| 101-371.000-708.000 | Sick & Accident Premiums-ER | 462 | 333 | 495 | 495 | 557 |
| 101-371.000-726.000 | Supplies | 144 | | 100 | 100 | 50 |
| 101-371.000-745.000 | Postage | 227 | 98 | 175 | 175 | 175 |
| 101-371.000-801.000 | Contractual Services | 30,214 | 29,500 | 21,000 | 29,500 | 20,000 |
| 101-371.000-801.005 | Plumbing Inspection Expenditure | 5,552 | 3,109 | 5,000 | 5,000 | 5,000 |
| 101-371.000-801.006 | Mechanical Inspection Expenditure | 8,182 | 4,652 | 9,500 | 9,500 | 9,500 |
| 101-371.000-801.007 | Electrical Inspection Expenditure | 8,120 | 4,791 | 9,500 | 9,500 | 9,500 |
| 101-371.000-801.008 | Building Permit Expenditure | 18,253 | 12,833 | 26,000 | 26,000 | 26,000 |
| 101-371.000-801.009 | Zoning Permit Expenditure | 353 | 271 | 400 | 400 | 400 |
| 101-371.000-801.010 | Rental Inspection Expense | 5,602 | 1,678 | 5,000 | 5,000 | 5,000 |
| 101-371.000-850.000 | Communications | 24 | 18 | 26 | 26 | 26 |
| 101-371.000-900.000 | Printing and Publishing | 2,790 | 1,204 | 1,400 | 1,400 | 1,400 |
| 101-371.000-940.000 | Vehicle and Travel Expense | 1,147 | 720 | 950 | 950 | 950 |
| 101-371.000-960.000 | Education and Training | 2,993 | 2,475 | 3,400 | 3,400 | 3,000 |
| Totals for dept 371.000 - Building/Zoning/Planning | | 124,242 | 94,308 | 126,651 | 135,151 | 129,303 |
| Dept 444.000 - Sidewalks | | | | | | |
| 101-444.000-801.000 | Contractual Services | | | 1,925 | 1,925 | |
| 101-444.000-801.478 | Contractual Services - Snow Removal | 2,775 | | 3,000 | 3,000 | |
| Totals for dept 444.000 - Sidewalks | | 2,775 | | 4,925 | 4,925 | |
| Dept 448.000 - Lighting | | | | | | |
| 101-448.000-920.000 | Utilities | 94,528 | 64,019 | 103,000 | 103,000 | 108,150 |
| Totals for dept 448.000 - Lighting | | 94,528 | 64,019 | 103,000 | 103,000 | 108,150 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 463.000 - Routine Maint - Streets | | | | | | |
| 101-463.000-964.000 | REFUNDS AND REBATES | 643 | | | | |
| Totals for dept 463.000 - Routine Maint - Streets | | 643 | | | | |
| Dept 523.000 - Grass, Brush & Weeds | | | | | | |
| 101-523.000-801.000 | Contractual Services | 655 | 360 | 1,500 | 1,500 | 1,500 |
| Totals for dept 523.000 - Grass, Brush & Weeds | | 655 | 360 | 1,500 | 1,500 | 1,500 |
| Dept 538.500 - Intercommunity storm drains | | | | | | |
| 101-538.500-930.000 | Repairs and Maintenance | 9,870 | | | | |
| Totals for dept 538.500 - Intercommunity storm drains | | 9,870 | | | | |
| Dept 567.000 - Facilities - Cemetery | | | | | | |
| 101-567.000-702.000 | Wages | 96 | 284 | 187 | 187 | 197 |
| 101-567.000-704.100 | FICA - Employer's Share | 6 | 18 | 12 | 12 | 12 |
| 101-567.000-704.200 | Medicare - Employer's Share | 1 | 4 | 3 | 3 | 3 |
| 101-567.000-705.000 | Medical Insurance - ER | 21 | 54 | 48 | 48 | 51 |
| 101-567.000-705.100 | Vision Benefits | | 1 | | | |
| 101-567.000-705.200 | Dental Benefits | 3 | 9 | 5 | 5 | 5 |
| 101-567.000-706.000 | Life Insurance - ER cost | | 1 | 1 | 1 | 1 |
| 101-567.000-707.000 | Retirement Contributions-ER | 8 | 23 | 17 | 17 | 18 |
| 101-567.000-707.100 | Health Care Savings Plan - ER | 1 | 4 | 3 | 3 | 3 |
| 101-567.000-708.000 | Sick & Accident Premiums-ER | 2 | 8 | 3 | 3 | 4 |
| 101-567.000-726.000 | Supplies | | 9 | 25 | 25 | 25 |
| 101-567.000-910.100 | Property Insurance | 27 | 30 | 35 | 35 | 37 |
| 101-567.000-910.500 | Workers Comp Insurance | 8 | 5 | 8 | 8 | 11 |
| 101-567.000-930.000 | Repairs and Maintenance | 3,130 | 1,449 | 2,400 | 2,400 | 2,400 |
| 101-567.000-941.000 | Equipment Rental | 50 | 212 | 25 | 25 | 50 |
| Totals for dept 567.000 - Facilities - Cemetery | | 3,353 | 2,111 | 2,772 | 2,772 | 2,817 |
| Dept 694.000 - Community Development Block Grant | | | | | | |
| 101-694.000-702.000 | Wages | | 92 | | | |
| 101-694.000-704.100 | FICA - Employer's Share | | 6 | | | |
| 101-694.000-704.200 | Medicare - Employer's Share | | 1 | | | |
| 101-694.000-705.000 | Medical Insurance - ER | | 13 | | | |
| 101-694.000-705.200 | Dental Benefits | | 1 | | | |
| 101-694.000-707.000 | Retirement Contributions-ER | | 2 | | | |
| 101-694.000-708.000 | Sick & Accident Premiums-ER | | 1 | | | |
| 101-694.000-801.000 | Contractual Services | | | 37,721 | | 37,721 |
| 101-694.000-801.050 | Contractual Services-Senior Ctr Oper | 2,101 | | 2,101 | 2,101 | 2,101 |
| 101-694.000-941.000 | Equipment Rental | | 40 | | | |
| Totals for dept 694.000 - Community Development Block Grant | | 2,101 | 156 | 39,822 | 2,101 | 39,822 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 728.000 - Economic Development | | | | | | |
| 101-728.000-726.000 | Supplies | 36 | | 40 | 40 | 40 |
| 101-728.000-801.000 | Contractual Services | 8,907 | 5,017 | 12,825 | 12,825 | 8,197 |
| Totals for dept 728.000 - Economic Development | | 8,943 | 5,017 | 12,865 | 12,865 | 8,237 |
| Dept 780.000 - Parks & Recreation | | | | | | |
| 101-780.000-702.000 | Wages | 1,065 | 2,035 | 3,417 | 3,417 | 8,609 |
| 101-780.000-704.100 | FICA - Employer's Share | 72 | 128 | 215 | 215 | 534 |
| 101-780.000-704.200 | Medicare - Employer's Share | 17 | 30 | 50 | 50 | 125 |
| 101-780.000-705.000 | Medical Insurance - ER | 217 | 765 | 482 | 482 | 1,106 |
| 101-780.000-705.100 | Vision Benefits | 2 | 8 | 4 | 4 | 4 |
| 101-780.000-705.200 | Dental Benefits | 19 | 90 | 49 | 49 | 50 |
| 101-780.000-706.000 | Life Insurance - ER cost | 3 | 10 | 9 | 9 | 9 |
| 101-780.000-707.000 | Retirement Contributions-ER | 64 | 187 | 248 | 248 | 260 |
| 101-780.000-707.100 | Health Care Savings Plan - ER | 9 | 42 | 74 | 74 | 76 |
| 101-780.000-708.000 | Sick & Accident Premiums-ER | 19 | 83 | 48 | 48 | 53 |
| 101-780.000-726.000 | Supplies | 2,375 | 401 | 1,100 | 1,100 | 1,100 |
| 101-780.000-801.000 | Contractual Services | 14,582 | 825 | 2,500 | 2,500 | 2,500 |
| 101-780.000-910.100 | Property Insurance | 399 | 433 | 500 | 500 | 525 |
| 101-780.000-910.500 | Workers Comp Insurance | 115 | (62) | 120 | 120 | 168 |
| 101-780.000-920.000 | Utilities | 1,601 | 1,301 | 1,700 | 1,700 | 1,785 |
| 101-780.000-930.000 | Repairs and Maintenance | 2,914 | 2,038 | 2,300 | 2,300 | 2,300 |
| 101-780.000-941.000 | Equipment Rental | 832 | 1,881 | 820 | 820 | 1,000 |
| 101-780.000-960.000 | Education and Training | 270 | | 150 | 150 | 150 |
| 101-780.000-961.003 | MISC - COSMOS IN THE CREEK | | 1 | | | |
| Totals for dept 780.000 - Parks & Recreation | | 24,575 | 10,196 | 13,786 | 13,786 | 20,354 |
| Dept 780.500 - Mundy Twp Park Services | | | | | | |
| 101-780.500-702.000 | Wages | 5,514 | 3,369 | 5,304 | 5,304 | 5,557 |
| 101-780.500-704.100 | FICA - Employer's Share | 337 | 209 | 329 | 329 | 345 |
| 101-780.500-704.200 | Medicare - Employer's Share | 79 | 49 | 77 | 77 | 81 |
| 101-780.500-705.000 | Medical Insurance - ER | 455 | 650 | 863 | 863 | 923 |
| 101-780.500-705.100 | Vision Benefits | 7 | 7 | 10 | 10 | 10 |
| 101-780.500-705.200 | Dental Benefits | 79 | 82 | 119 | 119 | 123 |
| 101-780.500-706.000 | Life Insurance - ER cost | 9 | 9 | 13 | 13 | 13 |
| 101-780.500-707.000 | Retirement Contributions-ER | 266 | 236 | 360 | 360 | 380 |
| 101-780.500-707.100 | Health Care Savings Plan - ER | 43 | 42 | 88 | 88 | 88 |
| 101-780.500-708.000 | Sick & Accident Premiums-ER | 60 | 71 | 89 | 89 | 102 |
| 101-780.500-726.000 | Supplies | 306 | 54 | 400 | 400 | 400 |
| 101-780.500-941.000 | Equipment Rental | 3,873 | 2,095 | 1,900 | 1,900 | 2,000 |
| Totals for dept 780.500 - Mundy Twp Park Services | | 11,028 | 6,873 | 9,552 | 9,552 | 10,022 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 782.000 - Facilities - Abrams Park | | | | | | |
| 101-782.000-702.000 | Wages | 12,794 | 10,158 | 11,273 | 11,273 | 12,448 |
| 101-782.000-704.100 | FICA - Employer's Share | 806 | 644 | 705 | 705 | 772 |
| 101-782.000-704.200 | Medicare - Employer's Share | 188 | 151 | 165 | 165 | 180 |
| 101-782.000-705.000 | Medical Insurance - ER | 1,641 | 1,553 | 1,256 | 1,256 | 1,344 |
| 101-782.000-705.100 | Vision Benefits | 18 | 14 | 13 | 13 | 14 |
| 101-782.000-705.200 | Dental Benefits | 198 | 158 | 149 | 149 | 153 |
| 101-782.000-706.000 | Life Insurance - ER cost | 37 | 28 | 32 | 32 | 32 |
| 101-782.000-707.000 | Retirement Contributions-ER | 917 | 807 | 748 | 748 | 814 |
| 101-782.000-707.100 | Health Care Savings Plan - ER | 227 | 181 | 231 | 231 | 229 |
| 101-782.000-708.000 | Sick & Accident Premiums-ER | 201 | 159 | 157 | 157 | 198 |
| 101-782.000-726.000 | Supplies | 2,174 | 1,139 | 1,000 | 1,000 | 1,500 |
| 101-782.000-801.000 | Contractual Services | 75 | | | | |
| 101-782.000-910.100 | Property Insurance | 416 | 414 | 435 | 435 | 457 |
| 101-782.000-910.500 | Workers Comp Insurance | (130) | 185 | 206 | 206 | 289 |
| 101-782.000-920.000 | Utilities | 2,380 | 1,767 | 2,500 | 2,500 | 2,625 |
| 101-782.000-930.000 | Repairs and Maintenance | 47,253 | 52,305 | 88,715 | 88,715 | 50,000 |
| 101-782.000-941.000 | Equipment Rental | 4,329 | 3,058 | 2,740 | 2,740 | 3,000 |
| 101-782.000-976.000 | Equipment | | 7,172 | 7,172 | 7,172 | |
| Totals for dept 782.000 - Facilities - Abrams Park | | 73,524 | 79,893 | 117,497 | 117,497 | 74,055 |
| Dept 783.000 - Facilities - Elms Rd Park | | | | | | |
| 101-783.000-702.000 | Wages | 28,232 | 18,100 | 29,611 | 29,611 | 30,033 |
| 101-783.000-704.100 | FICA - Employer's Share | 1,768 | 1,141 | 1,663 | 1,663 | 1,862 |
| 101-783.000-704.200 | Medicare - Employer's Share | 414 | 267 | 389 | 389 | 435 |
| 101-783.000-705.000 | Medical Insurance - ER | 3,398 | 3,479 | 3,609 | 3,609 | 3,862 |
| 101-783.000-705.100 | Vision Benefits | 44 | 34 | 44 | 44 | 46 |
| 101-783.000-705.200 | Dental Benefits | 461 | 391 | 507 | 507 | 522 |
| 101-783.000-706.000 | Life Insurance - ER cost | 79 | 60 | 80 | 80 | 80 |
| 101-783.000-707.000 | Retirement Contributions-ER | 1,985 | 1,478 | 2,145 | 2,145 | 2,319 |
| 101-783.000-707.100 | Health Care Savings Plan - ER | 468 | 365 | 571 | 571 | 573 |
| 101-783.000-708.000 | Sick & Accident Premiums-ER | 458 | 377 | 449 | 449 | 547 |
| 101-783.000-726.000 | Supplies | 3,071 | 1,109 | 1,700 | 1,700 | 1,700 |
| 101-783.000-801.000 | Contractual Services | 75 | | | | |
| 101-783.000-910.100 | Property Insurance | 345 | 377 | 355 | 355 | 373 |
| 101-783.000-910.500 | Workers Comp Insurance | (13) | 97 | 130 | 130 | 182 |
| 101-783.000-920.000 | Utilities | 3,324 | 1,783 | 3,250 | 3,250 | 3,413 |
| 101-783.000-930.000 | Repairs and Maintenance | 62,592 | 95,357 | 175,000 | 175,000 | 50,000 |
| 101-783.000-941.000 | Equipment Rental | 8,374 | 5,299 | 5,100 | 5,100 | 5,100 |
| Totals for dept 783.000 - Facilities - Elms Rd Park | | 115,075 | 129,714 | 224,603 | 224,603 | 101,047 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 786.000 - Non-Motorized Trailway | | | | | | |
| 101-786.000-726.000 | | | 16 | | | 20 |
| 101-786.000-801.000-786.000 | Contractual Services | 6,761 | | | | |
| 101-786.000-801.450-786.000 | Construction Engineering | 15,111 | | | | |
| 101-786.000-801.500-786.000 | MDOT Project Pmts | 883,807 | 79,203 | | 79,203 | |
| Totals for dept 786.000 - Non-Motorized Trailway | | 905,679 | 79,219 | | 79,203 | 20 |
| Dept 788.000 - Otterburn Disc Golf Park | | | | | | |
| 101-788.000-702.000 | Wages | | | 10,000 | 5,000 | 5,000 |
| 101-788.000-704.100 | FICA - Employer's Share | | | 649 | 649 | 315 |
| 101-788.000-704.200 | Medicare - Employer's Share | | | 152 | 152 | 75 |
| 101-788.000-705.000 | Medical Insurance - ER | | | 1,430 | 1,430 | 1,530 |
| 101-788.000-705.100 | Vision Benefits | | | 16 | 16 | 16 |
| 101-788.000-705.200 | Dental Benefits | | | 177 | 177 | 182 |
| 101-788.000-706.000 | Life Insurance - ER cost | | | 36 | 36 | 36 |
| 101-788.000-707.000 | Retirement Contributions-ER | | | 673 | 673 | |
| 101-788.000-707.100 | Health Care Savings Plan - ER | | | 166 | 166 | |
| 101-788.000-708.000 | Sick & Accident Premiums-ER | | | 206 | 206 | |
| 101-788.000-726.000 | Supplies | | 1,210 | 1,000 | 1,000 | 1,000 |
| 101-788.000-930.000 | Repairs and Maintenance | | | 5,000 | 5,000 | 5,000 |
| 101-788.000-941.000 | Equipment Rental | | | 500 | 500 | 500 |
| 101-788.000-976.000 | Equipment | | | 42,500 | | 42,500 |
| Totals for dept 788.000 - Otterburn Disc Golf Park | | | 1,210 | 62,505 | 15,005 | 56,154 |
| Dept 790.000 - Facilities-Senior Center/Libr | | | | | | |
| 101-790.000-702.000 | Wages | 6,762 | 6,907 | 9,873 | 9,873 | 10,345 |
| 101-790.000-704.100 | FICA - Employer's Share | 421 | 432 | 619 | 619 | 641 |
| 101-790.000-704.200 | Medicare - Employer's Share | 98 | 101 | 145 | 145 | 150 |
| 101-790.000-705.000 | Medical Insurance - ER | 1,060 | 939 | 1,145 | 1,145 | 1,225 |
| 101-790.000-705.100 | Vision Benefits | 12 | 9 | 12 | 12 | 12 |
| 101-790.000-705.200 | Dental Benefits | 130 | 105 | 135 | 135 | 139 |
| 101-790.000-706.000 | Life Insurance - ER cost | 24 | 20 | 24 | 24 | 24 |
| 101-790.000-707.000 | Retirement Contributions-ER | 509 | 556 | 594 | 594 | 621 |
| 101-790.000-707.100 | Health Care Savings Plan - ER | 145 | 134 | 182 | 182 | 186 |
| 101-790.000-708.000 | Sick & Accident Premiums-ER | 136 | 111 | 131 | 131 | 146 |
| 101-790.000-726.000 | Supplies | 383 | 37 | 350 | 350 | 350 |
| 101-790.000-910.100 | Property Insurance | 1,847 | 2,172 | 1,900 | 1,900 | 1,995 |
| 101-790.000-910.500 | Workers Comp Insurance | (127) | 158 | 282 | 282 | 270 |
| 101-790.000-920.000 | Utilities | 8,513 | 5,416 | 9,000 | 9,000 | 9,450 |
| 101-790.000-930.000 | Repairs and Maintenance | 5,622 | 2,848 | 3,078 | 3,078 | 3,078 |
| 101-790.000-941.000 | Equipment Rental | 2,151 | 2,010 | 1,500 | 1,500 | 1,700 |
| Totals for dept 790.000 - Facilities-Senior Center/Libr | | 27,686 | 21,955 | 28,970 | 28,970 | 30,332 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 794.000 - Community Promotions Program | | | | | | |
| 101-794.000-702.000 | Wages | 26,272 | 23,671 | 27,687 | 27,687 | 38,941 |
| 101-794.000-704.100 | FICA - Employer's Share | 1,631 | 1,471 | 1,720 | 1,720 | 2,414 |
| 101-794.000-704.200 | Medicare - Employer's Share | 382 | 344 | 402 | 402 | 565 |
| 101-794.000-705.000 | Medical Insurance - ER | 4,793 | 3,464 | 3,971 | 3,971 | 4,739 |
| 101-794.000-705.100 | Vision Benefits | 69 | 49 | 52 | 52 | 54 |
| 101-794.000-705.200 | Dental Benefits | 793 | 575 | 594 | 594 | 612 |
| 101-794.000-706.000 | Life Insurance - ER cost | 92 | 62 | 69 | 69 | 69 |
| 101-794.000-707.000 | Retirement Contributions-ER | 1,713 | 1,920 | 2,115 | 2,115 | 2,212 |
| 101-794.000-707.100 | Health Care Savings Plan - ER | 486 | 362 | 469 | 469 | 471 |
| 101-794.000-708.000 | Sick & Accident Premiums-ER | 632 | 466 | 469 | 469 | 526 |
| 101-794.000-726.000 | Supplies | 10,953 | 3,861 | 11,500 | 11,500 | 10,000 |
| 101-794.000-801.000 | Contractual Services | 913 | 1,093 | 1,400 | 1,400 | 1,400 |
| 101-794.000-910.100 | Property Insurance | 789 | 857 | 825 | 825 | 866 |
| 101-794.000-920.000 | Utilities | 447 | 272 | 500 | 500 | 525 |
| 101-794.000-930.000 | Repairs and Maintenance | 4,223 | 2,290 | 4,500 | 4,500 | 4,500 |
| 101-794.000-941.000 | Equipment Rental | 11,342 | 10,250 | 8,879 | 8,879 | 7,300 |
| 101-794.000-976.000 | Equipment | | 5,625 | 10,000 | 10,000 | 2,000 |
| Totals for dept 794.000 - Community Promotions Program | | 65,530 | 56,632 | 75,152 | 75,152 | 77,194 |
| Dept 797.000 - Facilities - City Parking Lots | | | | | | |
| 101-797.000-726.000 | Supplies | | | 200 | 200 | 100 |
| 101-797.000-801.000 | Contractual Services | 50 | | | | |
| 101-797.000-920.000 | Utilities | 2,067 | 1,387 | 2,500 | 2,500 | 2,625 |
| 101-797.000-930.000 | Repairs and Maintenance | 32,573 | 162,473 | 167,100 | 167,100 | 6,000 |
| Totals for dept 797.000 - Facilities - City Parking Lots | | 34,690 | 163,860 | 169,800 | 169,800 | 8,725 |
| Dept 851.000 - Retired Employee Health Care | | | | | | |
| 101-851.000-705.000 | Medical Insurance - ER | 26,324 | 18,242 | 32,460 | 32,460 | 34,732 |
| Totals for dept 851.000 - Retired Employee Health Care | | 26,324 | 18,242 | 32,460 | 32,460 | 34,732 |
| Dept 965.000 - Transfers Out | | | | | | |
| 101-965.000-998.401 | Trf Out to Capital Projects Fd | | | 55,000 | 55,000 | 47,500 |
| 101-965.000-998.402 | Transfer Out to Fire Equip Fd | 160,000 | 226,000 | 226,000 | 226,000 | 155,000 |
| Totals for dept 965.000 - Transfers Out | | 160,000 | 226,000 | 281,000 | 281,000 | 202,500 |
| TOTAL APPROPRIATIONS | | 3,699,216 | 2,560,294 | 3,424,784 | 3,445,726 | 3,079,203 |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 | | (158,132) | 10,590 | (416,264) | (286,291) | (88,981) |
| BEGINNING FUND BALANCE | | 1,921,919 | 1,763,784 | 1,763,784 | 1,763,784 | 1,477,493 |
| ENDING FUND BALANCE | | 1,763,787 | 1,774,374 | 1,347,520 | 1,477,493 | 1,388,512 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| FUND BALANCE DETAIL: | | | | | | |
| | Assigned Fund Balance | | | | | 1,169,314 ** |
| | Unassigned Fund Balance | | | | | 219,198 |
| Fund 202-Major Street Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 202-000.000-528.000 | Federal Grants - Other | 249,500 | | | | |
| 202-000.000-569.000 | Act 51 Revenues | 589,773 | 361,908 | 600,000 | 600,000 | 617,297 |
| 202-000.000-664.000 | Interest Income | 414 | 2,178 | 1,775 | 2,176 | 500 |
| 202-000.000-675.000 | Misc. | 9,424 | | | | |
| Totals for dept 000.000 - General | | 849,111 | 364,086 | 601,775 | 602,176 | 617,797 |
| Dept 441.000 - Miller Rd Park & Ride | | | | | | |
| 202-441.000-677.000 | Reimbursements | 3,014 | 1,721 | 5,000 | 5,000 | 5,000 |
| Totals for dept 441.000 - Miller Rd Park & Ride | | 3,014 | 1,721 | 5,000 | 5,000 | 5,000 |
| Dept 454.000 - Major Streets Projects | | | | | | |
| 202-454.000-510.000-454.101 | Federal Street Grant | | | 1,124,549 | 1,124,549 | |
| 202-454.000-677.000-454.100 | Reimbursements | 12,083 | | | | |
| Totals for dept 454.000 - Major Streets Projects | | 12,083 | | 1,124,549 | 1,124,549 | |
| Dept 463.000 - Routine Maint - Streets | | | | | | |
| 202-463.000-677.000 | Reimbursements | | 11,340 | 10,000 | 11,340 | 10,000 |
| Totals for dept 463.000 - Routine Maint - Streets | | | 11,340 | 10,000 | 11,340 | 10,000 |
| Dept 474.000 - Traffic Services | | | | | | |
| 202-474.000-677.000 | Reimbursements | 12,625 | | | | |
| Totals for dept 474.000 - Traffic Services | | 12,625 | | | | |
| Dept 478.000 - Snow & Ice Removal | | | | | | |
| 202-478.000-677.000 | Reimbursements | 3,733 | | 3,800 | 3,800 | 3,000 |
| Totals for dept 478.000 - Snow & Ice Removal | | 3,733 | | 3,800 | 3,800 | 3,000 |
| TOTAL ESTIMATED REVENUES | | 880,566 | 377,147 | 1,745,124 | 1,746,865 | 635,797 |
| APPROPRIATIONS | | | | | | |
| Dept 228.000 - Information Technology | | | | | | |
| 202-228.000-801.000 | Contractual Services | 836 | 635 | 900 | 900 | 900 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 228.000 - Information Technology | | 836 | 635 | 900 | 900 | 900 |
| Dept 429.000 - Occupational Safety | | | | | | |
| 202-429.000-702.000 | Wages | 131 | 56 | 56 | 56 | |
| 202-429.000-704.100 | FICA - Employer's Share | 8 | 4 | 4 | 4 | |
| 202-429.000-704.200 | Medicare - Employer's Share | 2 | 1 | 1 | 1 | |
| 202-429.000-705.000 | Medical Insurance - ER | 26 | 48 | 48 | 48 | |
| 202-429.000-705.200 | Dental Benefits | 3 | 6 | 6 | 6 | |
| 202-429.000-706.000 | Life Insurance - ER cost | | 1 | 1 | 1 | |
| 202-429.000-707.000 | Retirement Contributions-ER | 12 | 6 | 6 | 6 | 34 |
| 202-429.000-707.100 | Health Care Savings Plan - ER | 2 | 3 | 3 | 3 | |
| 202-429.000-708.000 | Sick & Accident Premiums-ER | 3 | 5 | 5 | 5 | |
| 202-429.000-941.000 | Equipment Rental | 37 | 26 | 26 | 26 | |
| Totals for dept 429.000 - Occupational Safety | | 224 | 156 | 156 | 156 | 34 |
| Dept 441.000 - Miller Rd Park & Ride | | | | | | |
| 202-441.000-702.000-441.000 | Wages | 902 | 1,340 | 2,030 | 2,030 | 2,063 |
| 202-441.000-704.100-441.000 | FICA - Employer's Share | 56 | 83 | 126 | 126 | 128 |
| 202-441.000-704.200-441.000 | Medicare - Employer's Share | 13 | 19 | 29 | 29 | 30 |
| 202-441.000-705.000-441.000 | Medical Insurance - ER | 146 | 194 | 125 | 125 | 134 |
| 202-441.000-705.100-441.000 | Vision Benefits | 2 | 2 | 1 | 1 | 1 |
| 202-441.000-705.200-441.000 | Dental Benefits | 20 | 24 | 13 | 13 | 13 |
| 202-441.000-706.000-441.000 | Life Insurance - ER cost | 2 | 3 | 2 | 2 | 2 |
| 202-441.000-707.000-441.000 | Retirement Contributions-ER | 53 | 102 | 33 | 33 | |
| 202-441.000-707.100-441.000 | Health Care Savings Plan - ER | 9 | 11 | 12 | 12 | 12 |
| 202-441.000-708.000-441.000 | Sick & Accident Premiums-ER | 15 | 21 | 13 | 13 | 15 |
| 202-441.000-726.000 | | 252 | | 400 | 400 | 400 |
| 202-441.000-920.000 | | 1,104 | 612 | 1,500 | 1,500 | 1,575 |
| 202-441.000-930.000 | | 1,300 | 730 | 1,200 | 1,200 | 1,200 |
| 202-441.000-941.000 | | 194 | 445 | 300 | 300 | 300 |
| Totals for dept 441.000 - Miller Rd Park & Ride | | 4,068 | 3,586 | 5,784 | 5,784 | 5,873 |
| Dept 448.000 - Lighting | | | | | | |
| 202-448.000-801.000 | Contractual Services | 6,014 | | | | |
| Totals for dept 448.000 - Lighting | | 6,014 | | | | |
| Dept 449.500 - Right of Way - General | | | | | | |
| 202-449.500-930.000 | Repairs and Maintenance | 13,955 | 3,670 | 15,000 | 15,000 | 15,000 |
| Totals for dept 449.500 - Right of Way - General | | 13,955 | 3,670 | 15,000 | 15,000 | 15,000 |
| Dept 449.501 - Right of Way - Storms | | | | | | |
| 202-449.501-930.000 | Repairs and Maintenance | | 32 | 15,000 | 15,000 | 15,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 449.501 - Right of Way - Storms | | | 32 | 15,000 | 15,000 | 15,000 |
| Dept 452.100 - Safe Routes to School Grant | | | | | | |
| 202-452.100-801.000-452.100 | Contractual Services | 750 | 33 | 33 | 33 | |
| 202-452.100-801.400-452.100 | Design Engineering | 2,558 | | | | |
| 202-452.100-801.450-452.100 | Construction Engineering | 55,275 | 65,521 | 53,635 | 53,635 | |
| 202-452.100-801.500-452.100 | MDOT Project Pmts | | 161,026 | 170,000 | 205,000 | |
| Totals for dept 452.100 - Safe Routes to School Grant | | 58,583 | 226,580 | 223,668 | 258,668 | |
| Dept 454.000 - Major Streets Projects | | | | | | |
| 202-454.000-801.400-454.101 | Design Engineering | 20,967 | 11 | | | |
| 202-454.000-801.450-454.100 | Construction Engineering | 26,163 | 307 | 307 | 307 | |
| 202-454.000-801.450-454.101 | Construction Engineering | | 1,441,837 | 1,309,836 | 1,441,837 | |
| 202-454.000-801.500-454.100 | MDOT Project Pmts | 51,901 | | | | |
| Totals for dept 454.000 - Major Streets Projects | | 99,031 | 1,442,155 | 1,310,143 | 1,442,144 | |
| Dept 463.000 - Routine Maint - Streets | | | | | | |
| 202-463.000-702.000 | Wages | 29,406 | 18,978 | 33,000 | 33,000 | 53,781 |
| 202-463.000-704.100 | FICA - Employer's Share | 1,848 | 1,199 | 2,000 | 2,000 | 3,334 |
| 202-463.000-704.200 | Medicare - Employer's Share | 432 | 280 | 500 | 500 | 780 |
| 202-463.000-705.000 | Medical Insurance - ER | 4,816 | 3,964 | 6,255 | 6,255 | 8,243 |
| 202-463.000-705.100 | Vision Benefits | 63 | 43 | 70 | 70 | 72 |
| 202-463.000-705.200 | Dental Benefits | 751 | 499 | 874 | 874 | 900 |
| 202-463.000-706.000 | Life Insurance - ER cost | 93 | 63 | 107 | 107 | 107 |
| 202-463.000-707.000 | Retirement Contributions-ER | 3,475 | 2,391 | 4,223 | 4,223 | 4,379 |
| 202-463.000-707.100 | Health Care Savings Plan - ER | 599 | 287 | 744 | 744 | 750 |
| 202-463.000-708.000 | Sick & Accident Premiums-ER | 612 | 441 | 685 | 685 | 776 |
| 202-463.000-726.000 | Supplies | | 123 | 102 | 102 | 150 |
| 202-463.000-801.000 | Contractual Services | 510 | 495 | 440 | 440 | 440 |
| 202-463.000-910.500 | Workers Comp Insurance | 249 | 774 | 931 | 931 | 1,303 |
| 202-463.000-930.000 | Repairs and Maintenance | 330,098 | 54,690 | 47,413 | 54,690 | 227,413 |
| 202-463.000-930.786 | Repairs & Maintenance (Non Mot SRTS) | | 4,149 | | | |
| 202-463.000-941.000 | Equipment Rental | 21,688 | 8,299 | 17,000 | 17,000 | 17,000 |
| 202-463.000-960.000 | Education and Training | 208 | | 225 | 225 | 225 |
| Totals for dept 463.000 - Routine Maint - Streets | | 394,848 | 96,675 | 114,569 | 121,846 | 319,653 |
| Dept 463.307 - Oakview - Seymour to Chelmsford | | | | | | |
| 202-463.307-801.450-463.307 | Construction Engineering | 73,953 | | | | |
| Totals for dept 463.307 - Oakview - Seymour to Chelmsford | | 73,953 | | | | |
| Dept 473.000 - Routine Maint - Bridges | | | | | | |
| 202-473.000-801.000 | Contractual Services | | 17,149 | 32,398 | 32,398 | |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 473.000 - Routine Maint - Bridges | | | 17,149 | 32,398 | 32,398 | |
| Dept 474.000 - Traffic Services | | | | | | |
| 202-474.000-702.000 | Wages | 3,666 | 3,046 | 1,071 | 1,071 | 1,115 |
| 202-474.000-704.100 | FICA - Employer's Share | 234 | 204 | 66 | 66 | 69 |
| 202-474.000-704.200 | Medicare - Employer's Share | 55 | 48 | 16 | 16 | 16 |
| 202-474.000-705.000 | Medical Insurance - ER | 670 | 667 | 193 | 193 | 207 |
| 202-474.000-705.100 | Vision Benefits | 11 | 7 | 2 | 2 | 2 |
| 202-474.000-705.200 | Dental Benefits | 77 | 79 | 19 | 19 | 20 |
| 202-474.000-706.000 | Life Insurance - ER cost | 9 | 9 | 3 | 3 | 3 |
| 202-474.000-707.000 | Retirement Contributions-ER | 267 | 252 | 55 | 55 | 57 |
| 202-474.000-707.100 | Health Care Savings Plan - ER | 51 | 40 | 17 | 17 | 17 |
| 202-474.000-708.000 | Sick & Accident Premiums-ER | 67 | 66 | 18 | 18 | 20 |
| 202-474.000-726.000 | Supplies | 4,906 | 4,681 | 3,747 | 3,747 | 2,500 |
| 202-474.000-801.000 | Contractual Services | 24,079 | 12,255 | 18,000 | 18,000 | 18,000 |
| 202-474.000-920.000 | Utilities | 5,953 | 5,272 | 6,430 | 6,430 | 6,752 |
| 202-474.000-941.000 | Equipment Rental | 1,131 | 1,074 | 1,000 | 1,000 | 1,000 |
| Totals for dept 474.000 - Traffic Services | | 41,176 | 27,700 | 30,637 | 30,637 | 29,778 |
| Dept 478.000 - Snow & Ice Removal | | | | | | |
| 202-478.000-702.000 | Wages | 10,961 | 9,537 | 14,256 | 14,256 | 15,006 |
| 202-478.000-704.100 | FICA - Employer's Share | 684 | 591 | 884 | 884 | 930 |
| 202-478.000-704.200 | Medicare - Employer's Share | 160 | 138 | 207 | 207 | 218 |
| 202-478.000-705.000 | Medical Insurance - ER | 2,728 | 1,920 | 2,763 | 2,763 | 2,956 |
| 202-478.000-705.100 | Vision Benefits | 36 | 24 | 33 | 33 | 34 |
| 202-478.000-705.200 | Dental Benefits | 394 | 280 | 377 | 377 | 388 |
| 202-478.000-706.000 | Life Insurance - ER cost | 35 | 30 | 41 | 41 | 41 |
| 202-478.000-707.000 | Retirement Contributions-ER | 870 | 722 | 1,264 | 1,264 | 1,326 |
| 202-478.000-707.100 | Health Care Savings Plan - ER | 212 | 146 | 271 | 271 | 271 |
| 202-478.000-708.000 | Sick & Accident Premiums-ER | 249 | 231 | 283 | 283 | 323 |
| 202-478.000-726.000 | Supplies | 21,579 | 8,808 | 22,700 | 22,700 | 22,700 |
| 202-478.000-941.000 | Equipment Rental | 13,806 | 12,705 | 18,000 | 18,000 | 18,000 |
| Totals for dept 478.000 - Snow & Ice Removal | | 51,714 | 35,132 | 61,079 | 61,079 | 62,193 |
| Dept 482.000 - Administrative | | | | | | |
| 202-482.000-702.000 | Wages | 11,582 | 8,964 | 12,118 | 12,118 | 13,356 |
| 202-482.000-704.100 | FICA - Employer's Share | 718 | 556 | 791 | 791 | 828 |
| 202-482.000-704.200 | Medicare - Employer's Share | 168 | 130 | 185 | 185 | 194 |
| 202-482.000-705.000 | Medical Insurance - ER | 825 | 682 | 900 | 900 | 963 |
| 202-482.000-705.100 | Vision Benefits | 7 | 5 | 7 | 7 | 7 |
| 202-482.000-705.200 | Dental Benefits | 70 | 53 | 71 | 71 | 73 |
| 202-482.000-706.000 | Life Insurance - ER cost | 53 | 40 | 55 | 55 | 55 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 202-482.000-707.000 | Retirement Contributions-ER | 1,158 | 897 | 1,275 | 1,275 | 1,336 |
| 202-482.000-707.100 | Health Care Savings Plan - ER | 463 | 359 | 510 | 510 | 534 |
| 202-482.000-708.000 | Sick & Accident Premiums-ER | 168 | 127 | 172 | 172 | 179 |
| Totals for dept 482.000 - Administrative | | 15,212 | 11,813 | 16,084 | 16,084 | 17,525 |
| Dept 538.500 - Intercommunity storm drains | | | | | | |
| 202-538.500-801.700 | Storm/Wtr Shed Permit Fees | 7,934 | 7,201 | 13,540 | 13,540 | 13,540 |
| 202-538.500-803.000 | Drain Repairs | 568 | 856 | 1,000 | 1,000 | 1,000 |
| Totals for dept 538.500 - Intercommunity storm drains | | 8,502 | 8,057 | 14,540 | 14,540 | 14,540 |
| TOTAL APPROPRIATIONS | | 768,116 | 1,873,340 | 1,839,958 | 2,014,236 | 480,496 |
| NET OF REVENUES/APPROPRIATIONS - FUND 202 | | 112,450 | (1,496,193) | (94,834) | (267,371) | 155,301 |
| BEGINNING FUND BALANCE | | 380,517 | 492,963 | 492,963 | 492,963 | 225,592 |
| ENDING FUND BALANCE | | 492,967 | (1,003,230) | 398,129 | 225,592 | 380,893 |
| Fund 203-Local Street Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 203-000.000-510.202 | MDOT TRANS ECON DEV CATEGORY B GRANT | | 250,000 | | | |
| 203-000.000-528.000 | Federal Grants - Other | 129,000 | | | | |
| 203-000.000-569.000 | Act 51 Revenues | 184,199 | 111,860 | 190,000 | 190,000 | 196,492 |
| 203-000.000-664.000 | Interest Income | 2,590 | 473 | 500 | 500 | 400 |
| 203-000.000-675.000 | Misc. | 9,039 | | | | |
| Totals for dept 000.000 - General | | 324,828 | 362,333 | 190,500 | 190,500 | 196,892 |
| Dept 449.000 - Right of Way Telecomm | | | | | | |
| 203-449.000-546.000 | Right of Way Telecomm | 25,524 | | 15,000 | 15,000 | 15,000 |
| Totals for dept 449.000 - Right of Way Telecomm | | 25,524 | | 15,000 | 15,000 | 15,000 |
| Dept 478.000 - Snow & Ice Removal | | | | | | |
| 203-478.000-677.000 | Reimbursements | 2,488 | | 2,200 | 2,200 | 1,500 |
| Totals for dept 478.000 - Snow & Ice Removal | | 2,488 | | 2,200 | 2,200 | 1,500 |
| Dept 931.000 - Transfers IN | | | | | | |
| 203-931.000-699.204 | Transfer IN from Municipal Street Fund | 100,000 | | 3,593,000 | | 965,000 |
| Totals for dept 931.000 - Transfers IN | | 100,000 | | 3,593,000 | | 965,000 |
| TOTAL ESTIMATED REVENUES | | 452,840 | 362,333 | 3,800,700 | 207,700 | 1,178,392 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| APPROPRIATIONS | | | | | | |
| Dept 228.000 - Information Technology | | | | | | |
| 203-228.000-801.000 | Contractual Services | 836 | 635 | 609 | 609 | 700 |
| Totals for dept 228.000 - Information Technology | | 836 | 635 | 609 | 609 | 700 |
| Dept 429.000 - Occupational Safety | | | | | | |
| 203-429.000-702.000 | Wages | 167 | | | | |
| 203-429.000-704.100 | FICA - Employer's Share | 10 | | | | |
| 203-429.000-704.200 | Medicare - Employer's Share | 2 | | | | |
| 203-429.000-705.000 | Medical Insurance - ER | 6 | | | | |
| 203-429.000-705.200 | Dental Benefits | 1 | | | | |
| 203-429.000-707.000 | Retirement Contributions-ER | 7 | | | | |
| 203-429.000-707.100 | Health Care Savings Plan - ER | 1 | | | | |
| 203-429.000-708.000 | Sick & Accident Premiums-ER | 1 | | | | |
| 203-429.000-941.000 | Equipment Rental | 62 | | | | |
| Totals for dept 429.000 - Occupational Safety | | 257 | | | | |
| Dept 448.000 - Lighting | | | | | | |
| 203-448.000-801.000 | Contractual Services | 19,731 | | | | |
| Totals for dept 448.000 - Lighting | | 19,731 | | | | |
| Dept 449.500 - Right of Way - General | | | | | | |
| 203-449.500-930.000 | Repairs and Maintenance | 4,235 | 1,589 | 14,000 | 14,000 | 14,000 |
| Totals for dept 449.500 - Right of Way - General | | 4,235 | 1,589 | 14,000 | 14,000 | 14,000 |
| Dept 449.501 - Right of Way - Storms | | | | | | |
| 203-449.501-801.000 | Contractual Services | 50 | | | | |
| 203-449.501-930.000 | Repairs and Maintenance | 285 | 13,046 | 8,230 | 8,230 | 1,000 |
| Totals for dept 449.501 - Right of Way - Storms | | 335 | 13,046 | 8,230 | 8,230 | 1,000 |
| Dept 451.000 - Construction | | | | | | |
| 203-451.000-801.000 | Contractual Services | | 140,950 | | | |
| Totals for dept 451.000 - Construction | | | 140,950 | | | |
| Dept 455.000 - Local Street Projects | | | | | | |
| 203-455.000-801.400-455.100 | Design Engineering | 111,146 | 15,503 | 11,000 | | |
| 203-455.000-801.400-455.101 | Design Engineering | 21,171 | 2,875 | 7,000 | | |
| 203-455.000-801.450-455.100 | Construction Engineering | | | 2,325,000 | | |
| 203-455.000-801.450-455.101 | Construction Engineering | | | 1,250,000 | | |
| Totals for dept 455.000 - Local Street Projects | | 132,317 | 18,378 | 3,593,000 | | |
| Dept 463.000 - Routine Maint - Streets | | | | | | |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 203-463.000-702.000 | Wages | 26,957 | 21,531 | 28,792 | 28,792 | 30,467 |
| 203-463.000-704.100 | FICA - Employer's Share | 1,689 | 1,352 | 1,795 | 1,795 | 1,889 |
| 203-463.000-704.200 | Medicare - Employer's Share | 395 | 316 | 420 | 420 | 442 |
| 203-463.000-705.000 | Medical Insurance - ER | 4,620 | 4,028 | 5,794 | 5,794 | 6,200 |
| 203-463.000-705.100 | Vision Benefits | 48 | 40 | 57 | 57 | 59 |
| 203-463.000-705.200 | Dental Benefits | 557 | 467 | 660 | 660 | 680 |
| 203-463.000-706.000 | Life Insurance - ER cost | 82 | 59 | 84 | 84 | 84 |
| 203-463.000-707.000 | Retirement Contributions-ER | 2,203 | 2,045 | 2,751 | 2,751 | 2,877 |
| 203-463.000-707.100 | Health Care Savings Plan - ER | 398 | 308 | 595 | 595 | 601 |
| 203-463.000-708.000 | Sick & Accident Premiums-ER | 541 | 411 | 510 | 510 | 592 |
| 203-463.000-726.000 | Supplies | | 2 | | | |
| 203-463.000-801.000 | Contractual Services | 210 | 305 | 240 | 240 | 965,000 |
| 203-463.000-910.500 | Workers Comp Insurance | 250 | 779 | 936 | 936 | 1,310 |
| 203-463.000-930.000 | Repairs and Maintenance | 130,871 | 27,578 | 171,150 | 171,150 | 50,000 |
| 203-463.000-941.000 | Equipment Rental | 26,926 | 16,982 | 18,000 | 18,000 | 18,000 |
| 203-463.000-960.000 | Education and Training | 183 | | 183 | 183 | 183 |
| Totals for dept 463.000 - Routine Maint - Streets | | 195,930 | 76,203 | 231,967 | 231,967 | 1,078,384 |
| Dept 463.107 - Chelmsford - Seymour to Oakview | | | | | | |
| 203-463.107-801.450-463.107 | Construction Engineering | 49,302 | | | | |
| Totals for dept 463.107 - Chelmsford - Seymour to Oakview | | 49,302 | | | | |
| Dept 463.503 - Local Streets Rehab | | | | | | |
| 203-463.503-801.000 | Contractual Services | | 450 | 450 | 450 | |
| 203-463.503-900.000 | Printing and Publishing | | 3,455 | 1,750 | 1,750 | |
| Totals for dept 463.503 - Local Streets Rehab | | | 3,905 | 2,200 | 2,200 | |
| Dept 474.000 - Traffic Services | | | | | | |
| 203-474.000-702.000 | Wages | 2,482 | 2,601 | 882 | 882 | 909 |
| 203-474.000-704.100 | FICA - Employer's Share | 156 | 163 | 55 | 55 | 56 |
| 203-474.000-704.200 | Medicare - Employer's Share | 36 | 38 | 13 | 13 | 13 |
| 203-474.000-705.000 | Medical Insurance - ER | 424 | 537 | 90 | 90 | 96 |
| 203-474.000-705.100 | Vision Benefits | 5 | 5 | 1 | 1 | 1 |
| 203-474.000-705.200 | Dental Benefits | 54 | 63 | 13 | 13 | 13 |
| 203-474.000-706.000 | Life Insurance - ER cost | 6 | 7 | 2 | 2 | 2 |
| 203-474.000-707.000 | Retirement Contributions-ER | 173 | 227 | 42 | 42 | 43 |
| 203-474.000-707.100 | Health Care Savings Plan - ER | 27 | 32 | 11 | 11 | 11 |
| 203-474.000-708.000 | Sick & Accident Premiums-ER | 46 | 51 | 12 | 12 | 13 |
| 203-474.000-726.000 | Supplies | 1,262 | 1,450 | 1,000 | 1,000 | 1,000 |
| 203-474.000-801.000 | Contractual Services | 7,932 | | 8,000 | 8,000 | 8,000 |
| 203-474.000-941.000 | Equipment Rental | 189 | 313 | 500 | 500 | 500 |
| Totals for dept 474.000 - Traffic Services | | 12,792 | 5,487 | 10,621 | 10,621 | 10,657 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 478.000 - Snow & Ice Removal | | | | | | |
| 203-478.000-702.000 | Wages | 6,522 | 7,789 | 11,645 | 11,645 | 12,244 |
| 203-478.000-704.100 | FICA - Employer's Share | 409 | 483 | 722 | 722 | 759 |
| 203-478.000-704.200 | Medicare - Employer's Share | 96 | 113 | 169 | 169 | 178 |
| 203-478.000-705.000 | Medical Insurance - ER | 1,931 | 1,890 | 2,178 | 2,178 | 2,330 |
| 203-478.000-705.100 | Vision Benefits | 20 | 19 | 26 | 26 | 27 |
| 203-478.000-705.200 | Dental Benefits | 223 | 226 | 296 | 296 | 305 |
| 203-478.000-706.000 | Life Insurance - ER cost | 16 | 25 | 33 | 33 | 33 |
| 203-478.000-707.000 | Retirement Contributions-ER | 516 | 677 | 979 | 979 | 1,026 |
| 203-478.000-707.100 | Health Care Savings Plan - ER | 97 | 118 | 218 | 218 | 218 |
| 203-478.000-708.000 | Sick & Accident Premiums-ER | 117 | 186 | 229 | 229 | 260 |
| 203-478.000-726.000 | Supplies | 14,386 | 8,121 | 15,000 | 15,000 | 15,000 |
| 203-478.000-941.000 | Equipment Rental | 8,393 | 8,207 | 11,000 | 11,000 | 11,000 |
| Totals for dept 478.000 - Snow & Ice Removal | | 32,726 | 27,854 | 42,495 | 42,495 | 43,380 |
| Dept 482.000 - Administrative | | | | | | |
| 203-482.000-702.000 | Wages | 8,687 | 6,723 | 9,088 | 9,088 | 10,017 |
| 203-482.000-704.100 | FICA - Employer's Share | 539 | 417 | 593 | 593 | 621 |
| 203-482.000-704.200 | Medicare - Employer's Share | 126 | 98 | 139 | 139 | 145 |
| 203-482.000-705.000 | Medical Insurance - ER | 619 | 512 | 675 | 675 | 722 |
| 203-482.000-705.100 | Vision Benefits | 5 | 4 | 5 | 5 | 5 |
| 203-482.000-705.200 | Dental Benefits | 52 | 40 | 53 | 53 | 55 |
| 203-482.000-706.000 | Life Insurance - ER cost | 40 | 30 | 41 | 41 | 41 |
| 203-482.000-707.000 | Retirement Contributions-ER | 869 | 672 | 956 | 956 | 1,002 |
| 203-482.000-707.100 | Health Care Savings Plan - ER | 347 | 269 | 383 | 383 | 401 |
| 203-482.000-708.000 | Sick & Accident Premiums-ER | 126 | 95 | 129 | 129 | 135 |
| Totals for dept 482.000 - Administrative | | 11,410 | 8,860 | 12,062 | 12,062 | 13,144 |
| Dept 538.500 - Intercommunity storm drains | | | | | | |
| 203-538.500-801.700 | Storm/Wtr Shed Permit Fees | 7,934 | 7,201 | 12,000 | 12,000 | 12,000 |
| 203-538.500-803.000 | Drain Repairs | 568 | 856 | 1,200 | 1,200 | 1,200 |
| Totals for dept 538.500 - Intercommunity storm drains | | 8,502 | 8,057 | 13,200 | 13,200 | 13,200 |
| Dept 543.230 - Water Main Repair USDA Grant | | | | | | |
| 203-543.230-801.000 | Contractual Services | | 38,615 | | 38,615 | |
| Totals for dept 543.230 - Water Main Repair USDA Grant | | | 38,615 | | 38,615 | |
| TOTAL APPROPRIATIONS | | 468,373 | 343,579 | 3,928,384 | 373,999 | 1,174,465 |
| NET OF REVENUES/APPROPRIATIONS - FUND 203 | | (15,533) | 18,754 | (127,684) | (166,299) | 3,927 |
| BEGINNING FUND BALANCE | | 553,921 | 538,388 | 538,388 | 538,388 | 372,089 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|--|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| ENDING FUND BALANCE | | 538,388 | 557,142 | 410,704 | 372,089 | 376,016 |
| Fund 204-Municipal Street Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 204-000.000-402.204 | Current Tax Revenue Local St Millage | 706,832 | 737,400 | 755,821 | 755,821 | 801,388 |
| 204-000.000-412.000 | Delinquent Tax Revenue | 226 | 83 | 50 | 50 | 50 |
| 204-000.000-433.000 | St-Charge in Lieu | 1,447 | | 1,430 | 1,430 | 1,430 |
| 204-000.000-573.000 | LCSA Share Taxes PA 80 | 31,246 | 10,264 | 11,000 | 11,000 | 10,000 |
| 204-000.000-664.000 | Interest Income | 72 | 127 | 65 | 65 | 70 |
| 204-000.000-698.354 | Bond Proceeds GO Tax Bonds Series 2017 | | | 6,400,000 | 6,400,000 | |
| Totals for dept 000.000 - General | | 739,823 | 747,874 | 7,168,366 | 7,168,366 | 812,938 |
| TOTAL ESTIMATED REVENUES | | 739,823 | 747,874 | 7,168,366 | 7,168,366 | 812,938 |
| APPROPRIATIONS | | | | | | |
| Dept 455.100 - CAPITAL IMPROVEMENT BOND | | | | | | |
| 204-455.100-801.000-455.200 | Contractual Services | | 95,448 | | 3,252,007 | 2,815,284 |
| 204-455.100-801.400-455.200 | Design Engineering | | 6,094 | | 18,000 | |
| 204-455.100-801.450-455.200 | Construction Engineering | | 8,938 | | 120,000 | 80,000 |
| Totals for dept 455.100 - CAPITAL IMPROVEMENT BOND | | | 110,480 | | 3,390,007 | 2,895,284 |
| Dept 905.000 - Debt Service | | | | | | |
| 204-905.000-991.354 | GO Tax Bond 2017 Principal Payment | 150,150 | | 157,850 | 157,850 | 161,700 |
| 204-905.000-991.455 | GO TAX BOND 2023 PRINCIPAL PAYMENT | | | | | 235,000 |
| 204-905.000-995.354 | GO Tax Bond 2017 Interest Expense | 19,872 | 8,359 | 16,719 | 16,719 | 13,088 |
| 204-905.000-995.455 | GO TAX BOND 2023 INTEREST PAYMENT | | | | 93,156 | 251,300 |
| 204-905.000-996.354 | GO Tax Bond 2017 Agent Fees | 385 | 321 | 385 | 385 | 385 |
| Totals for dept 905.000 - Debt Service | | 170,407 | 8,680 | 174,954 | 268,110 | 661,473 |
| Dept 965.000 - Transfers Out | | | | | | |
| 204-965.000-998.203 | Trf Out to Local Street Fund | 100,000 | | 3,593,000 | | 965,000 |
| Totals for dept 965.000 - Transfers Out | | 100,000 | | 3,593,000 | | 965,000 |
| TOTAL APPROPRIATIONS | | 270,407 | 119,160 | 3,767,954 | 3,658,117 | 4,521,757 |
| NET OF REVENUES/APPROPRIATIONS - FUND 204 | | 469,416 | 628,714 | 3,400,412 | 3,510,249 | (3,708,819) |
| BEGINNING FUND BALANCE | | 112,153 | 581,569 | 581,569 | 581,569 | 4,091,818 |
| ENDING FUND BALANCE | | 581,569 | 1,210,283 | 3,981,981 | 4,091,818 | 382,999 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|-----------------------------------|--------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| FUND 226-Garbage Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 226-000.000-402.000 | Current Tax Revenue | 441,971 | 455,703 | 460,200 | 460,200 | 488,326 |
| 226-000.000-412.000 | Delinquent Tax Revenue | 143 | 52 | 40 | 40 | 40 |
| 226-000.000-433.000 | St-Charge in Lieu | 927 | | 880 | 880 | 880 |
| 226-000.000-445.000 | Late Payment Interest Revenue | 5,545 | 3,948 | 3,000 | 3,000 | 3,000 |
| 226-000.000-573.000 | LCSA Share Taxes PA 80 2014/2016 Fwd | 19,903 | 6,573 | 6,600 | 6,600 | 6,500 |
| 226-000.000-664.000 | Interest Income | 4,167 | 3,792 | 1,200 | 1,200 | 1,200 |
| 226-000.000-675.000 | Misc. | 883 | | | | |
| Totals for dept 000.000 - General | | 473,539 | 470,068 | 471,920 | 471,920 | 499,946 |
| TOTAL ESTIMATED REVENUES | | 473,539 | 470,068 | 471,920 | 471,920 | 499,946 |
| APPROPRIATIONS | | | | | | |
| Dept 101.000 - Council | | | | | | |
| 226-101.000-702.000 | Wages | 2,155 | 1,296 | 2,016 | 2,016 | 2,187 |
| 226-101.000-704.100 | FICA - Employer's Share | 134 | 80 | 148 | 148 | 136 |
| 226-101.000-704.200 | Medicare - Employer's Share | 32 | 19 | 35 | 35 | 32 |
| 226-101.000-726.000 | Supplies | 95 | 4 | 50 | 50 | 50 |
| 226-101.000-910.200 | General Liability Insurance | 910 | 993 | 1,060 | 1,060 | 1,113 |
| 226-101.000-910.500 | Workers Comp Insurance | 1 | 2 | 2 | 2 | 3 |
| 226-101.000-960.000 | Education and Training | 627 | 661 | 640 | 640 | 700 |
| Totals for dept 101.000 - Council | | 3,954 | 3,055 | 3,951 | 3,951 | 4,221 |
| Dept 172.000 - Executive | | | | | | |
| 226-172.000-702.000 | Wages | 5,065 | 3,920 | 5,299 | 5,299 | 5,804 |
| 226-172.000-704.100 | FICA - Employer's Share | 341 | 266 | 343 | 343 | 360 |
| 226-172.000-704.200 | Medicare - Employer's Share | 80 | 62 | 80 | 80 | 84 |
| 226-172.000-705.000 | Medical Insurance - ER | 848 | 689 | 917 | 917 | 981 |
| 226-172.000-705.100 | Vision Benefits | 8 | 6 | 8 | 8 | 8 |
| 226-172.000-705.200 | Dental Benefits | 89 | 68 | 90 | 90 | 93 |
| 226-172.000-706.000 | Life Insurance - ER cost | 22 | 17 | 23 | 23 | 23 |
| 226-172.000-707.000 | Retirement Contributions-ER | 551 | 429 | 554 | 554 | 580 |
| 226-172.000-707.100 | Health Care Savings Plan - ER | 220 | 172 | 222 | 222 | 232 |
| 226-172.000-708.000 | Sick & Accident Premiums-ER | 70 | 53 | 72 | 72 | 75 |
| 226-172.000-801.000 | Contractual Services | 349 | 609 | 525 | 525 | 750 |
| 226-172.000-850.000 | Communications | 10 | 7 | 10 | 10 | 10 |
| 226-172.000-910.200 | General Liability Insurance | 1,207 | 995 | 318 | 318 | 333 |
| 226-172.000-910.500 | Workers Comp Insurance | 16 | 18 | 35 | 35 | 49 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 226-172.000-940.000 | Vehicle and Travel Expense | 432 | 360 | 370 | 370 | 480 |
| 226-172.000-960.000 | Education and Training | 92 | 26 | 50 | 50 | 50 |
| 226-172.000-961.000 | Miscellaneous | 8 | 17 | | | |
| Totals for dept 172.000 - Executive | | 9,408 | 7,714 | 8,916 | 8,916 | 9,912 |
| Dept 215.000 - Administration and Clerk | | | | | | |
| 226-215.000-702.000 | Wages | 592 | 633 | 782 | 782 | 613 |
| 226-215.000-704.100 | FICA - Employer's Share | 37 | 39 | 48 | 48 | 38 |
| 226-215.000-704.200 | Medicare - Employer's Share | 9 | 9 | 11 | 11 | 9 |
| 226-215.000-705.000 | Medical Insurance - ER | | | 41 | 41 | 44 |
| 226-215.000-705.200 | Dental Benefits | | | 5 | 5 | 5 |
| 226-215.000-706.000 | Life Insurance - ER cost | 6 | 4 | 6 | 6 | 6 |
| 226-215.000-707.000 | Retirement Contributions-ER | 59 | 57 | 78 | 78 | 61 |
| 226-215.000-707.100 | Health Care Savings Plan - ER | 24 | 25 | 31 | 31 | 25 |
| 226-215.000-708.000 | Sick & Accident Premiums-ER | 16 | 10 | 17 | 17 | 15 |
| 226-215.000-726.000 | Supplies | | 18 | 50 | 50 | 35 |
| 226-215.000-745.000 | Postage | 525 | 609 | 600 | 600 | 510 |
| 226-215.000-801.000 | Contractual Services | 57 | 422 | 194 | 194 | 500 |
| 226-215.000-900.000 | Printing and Publishing | 613 | 458 | 730 | 730 | 750 |
| 226-215.000-960.000 | Education and Training | 18 | 210 | 327 | 327 | 350 |
| 226-215.000-961.000 | Miscellaneous | | 14 | | | |
| Totals for dept 215.000 - Administration and Clerk | | 1,956 | 2,508 | 2,920 | 2,920 | 2,961 |
| Dept 228.000 - Information Technology | | | | | | |
| 226-228.000-801.000 | Contractual Services | 1,773 | 1,733 | 2,640 | 2,640 | 2,640 |
| 226-228.000-976.000 | Equipment | | | 110 | 110 | |
| Totals for dept 228.000 - Information Technology | | 1,773 | 1,733 | 2,750 | 2,750 | 2,640 |
| Dept 253.000 - Treasurer | | | | | | |
| 226-253.000-702.000 | Wages | 5,889 | 4,893 | 6,598 | 6,598 | 7,772 |
| 226-253.000-704.100 | FICA - Employer's Share | 376 | 315 | 409 | 409 | 482 |
| 226-253.000-704.200 | Medicare - Employer's Share | 88 | 74 | 96 | 96 | 113 |
| 226-253.000-705.000 | Medical Insurance - ER | 990 | 943 | 1,016 | 1,016 | 1,087 |
| 226-253.000-705.100 | Vision Benefits | 10 | 5 | 10 | 10 | 10 |
| 226-253.000-705.200 | Dental Benefits | 109 | 50 | 109 | 109 | 112 |
| 226-253.000-706.000 | Life Insurance - ER cost | 24 | 14 | 24 | 24 | 43 |
| 226-253.000-707.000 | Retirement Contributions-ER | 531 | 426 | 558 | 558 | 622 |
| 226-253.000-707.100 | Health Care Savings Plan - ER | 97 | 77 | 96 | 96 | 145 |
| 226-253.000-708.000 | Sick & Accident Premiums-ER | 116 | 68 | 115 | 115 | 169 |
| 226-253.000-726.000 | Supplies | 272 | 371 | 293 | 293 | 300 |
| 226-253.000-745.000 | Postage | 181 | 95 | 210 | 210 | 210 |
| 226-253.000-801.000 | Contractual Services | 4,442 | 7,044 | 4,662 | 10,000 | 10,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 226-253.000-805.000 | Bank Fees | 19 | 49 | 25 | 25 | 50 |
| 226-253.000-900.000 | Printing and Publishing | | 8 | 8 | 8 | 10 |
| 226-253.000-910.300 | Insurance and Bonds | 10 | 5 | 15 | 15 | 15 |
| 226-253.000-940.000 | Vehicle and Travel Expense | 69 | 100 | 55 | 55 | 120 |
| 226-253.000-960.000 | Education and Training | 64 | 542 | 100 | 100 | 250 |
| 226-253.000-961.000 | Miscellaneous | 30 | | 30 | 30 | 30 |
| Totals for dept 253.000 - Treasurer | | 13,317 | 15,079 | 14,429 | 19,767 | 21,540 |
| Dept 265.000 - Facilities - City Hall | | | | | | |
| 226-265.000-702.000 | Wages | 627 | 803 | 397 | 397 | 416 |
| 226-265.000-704.100 | FICA - Employer's Share | 42 | 52 | 25 | 25 | 26 |
| 226-265.000-704.200 | Medicare - Employer's Share | 10 | 12 | 6 | 6 | 6 |
| 226-265.000-705.000 | Medical Insurance - ER | 118 | 196 | 73 | 73 | 78 |
| 226-265.000-705.100 | Vision Benefits | 1 | 2 | 1 | 1 | 1 |
| 226-265.000-705.200 | Dental Benefits | 11 | 21 | 9 | 9 | 9 |
| 226-265.000-706.000 | Life Insurance - ER cost | 2 | 3 | 1 | 1 | 1 |
| 226-265.000-707.000 | Retirement Contributions-ER | 50 | 78 | 26 | 26 | 27 |
| 226-265.000-707.100 | Health Care Savings Plan - ER | 12 | 18 | 7 | 7 | 7 |
| 226-265.000-708.000 | Sick & Accident Premiums-ER | 11 | 18 | 7 | 7 | 8 |
| 226-265.000-726.000 | Supplies | 127 | 228 | 200 | 200 | 200 |
| 226-265.000-850.000 | Communications | 649 | 525 | 600 | 600 | 600 |
| 226-265.000-910.100 | Property Insurance | 196 | 250 | 262 | 262 | 275 |
| 226-265.000-910.500 | Workers Comp Insurance | (13) | 29 | 20 | 20 | 28 |
| 226-265.000-920.000 | Utilities | 929 | 660 | 1,100 | 1,100 | 1,155 |
| 226-265.000-930.000 | Repairs and Maintenance | 1,181 | 507 | 1,877 | 1,877 | 1,500 |
| 226-265.000-941.000 | Equipment Rental | 128 | 243 | 100 | 100 | 100 |
| Totals for dept 265.000 - Facilities - City Hall | | 4,081 | 3,645 | 4,711 | 4,711 | 4,437 |
| Dept 528.000 - Sanitation Collection | | | | | | |
| 226-528.000-702.000 | Wages | 2,696 | 2,224 | 2,898 | 2,898 | 3,144 |
| 226-528.000-704.100 | FICA - Employer's Share | 168 | 140 | 186 | 186 | 195 |
| 226-528.000-704.200 | Medicare - Employer's Share | 39 | 33 | 44 | 44 | 46 |
| 226-528.000-705.000 | Medical Insurance - ER | 340 | 219 | 284 | 284 | 304 |
| 226-528.000-705.100 | Vision Benefits | 3 | 2 | 3 | 3 | 3 |
| 226-528.000-705.200 | Dental Benefits | 36 | 18 | 30 | 30 | 31 |
| 226-528.000-706.000 | Life Insurance - ER cost | 11 | 8 | 11 | 11 | 11 |
| 226-528.000-707.000 | Retirement Contributions-ER | 244 | 213 | 265 | 265 | 278 |
| 226-528.000-707.100 | Health Care Savings Plan - ER | 86 | 65 | 99 | 99 | 103 |
| 226-528.000-708.000 | Sick & Accident Premiums-ER | 40 | 29 | 43 | 43 | 46 |
| 226-528.000-801.000 | Contractual Services | 298,116 | 207,922 | 310,000 | 310,000 | 319,300 |
| 226-528.000-910.500 | Workers Comp Insurance | (26) | 260 | 312 | 312 | 437 |
| 226-528.000-941.000 | Equipment Rental | 10,480 | 7,719 | 12,200 | 12,200 | 12,200 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 528.000 - Sanitation Collection | | 312,233 | 218,852 | 326,375 | 326,375 | 336,098 |
| Dept 530.000 - Wood Chipping | | | | | | |
| 226-530.000-702.000 | Wages | 18,427 | 16,960 | 22,953 | 22,953 | 24,056 |
| 226-530.000-704.100 | FICA - Employer's Share | 1,154 | 1,060 | 1,430 | 1,430 | 1,491 |
| 226-530.000-704.200 | Medicare - Employer's Share | 270 | 248 | 334 | 334 | 349 |
| 226-530.000-705.000 | Medical Insurance - ER | 3,035 | 4,025 | 2,919 | 2,919 | 3,123 |
| 226-530.000-705.100 | Vision Benefits | 39 | 43 | 41 | 41 | 42 |
| 226-530.000-705.200 | Dental Benefits | 451 | 492 | 466 | 466 | 480 |
| 226-530.000-706.000 | Life Insurance - ER cost | 58 | 62 | 59 | 59 | 59 |
| 226-530.000-707.000 | Retirement Contributions-ER | 4,710 | 3,950 | 5,119 | 5,119 | 5,200 |
| 226-530.000-707.100 | Health Care Savings Plan - ER | 322 | 262 | 415 | 415 | 419 |
| 226-530.000-708.000 | Sick & Accident Premiums-ER | 379 | 447 | 378 | 378 | 422 |
| 226-530.000-726.000 | Supplies | 68 | 111 | 150 | 150 | 150 |
| 226-530.000-801.000 | Contractual Services | 110 | | 130 | 130 | 130 |
| 226-530.000-910.500 | Workers Comp Insurance | (26) | 260 | 312 | 312 | 437 |
| 226-530.000-930.000 | Repairs and Maintenance | 1,254 | 250 | 1,400 | 1,400 | 1,400 |
| 226-530.000-941.000 | Equipment Rental | 21,750 | 18,755 | 20,000 | 20,000 | 20,000 |
| Totals for dept 530.000 - Wood Chipping | | 52,001 | 46,925 | 56,106 | 56,106 | 57,758 |
| Dept 782.000 - Facilities - Abrams Park | | | | | | |
| 226-782.000-702.000 | Wages | 7,548 | 4,810 | 10,249 | 10,249 | 10,815 |
| 226-782.000-704.100 | FICA - Employer's Share | 470 | 301 | 635 | 635 | 671 |
| 226-782.000-704.200 | Medicare - Employer's Share | 110 | 71 | 149 | 149 | 157 |
| 226-782.000-705.000 | Medical Insurance - ER | 1,211 | 844 | 1,918 | 1,918 | 2,052 |
| 226-782.000-705.100 | Vision Benefits | 15 | 9 | 23 | 23 | 24 |
| 226-782.000-705.200 | Dental Benefits | 178 | 104 | 268 | 268 | 276 |
| 226-782.000-706.000 | Life Insurance - ER cost | 20 | 12 | 30 | 30 | 30 |
| 226-782.000-707.000 | Retirement Contributions-ER | 456 | 341 | 821 | 821 | 886 |
| 226-782.000-707.100 | Health Care Savings Plan - ER | 93 | 48 | 196 | 196 | 196 |
| 226-782.000-708.000 | Sick & Accident Premiums-ER | 138 | 94 | 198 | 198 | 228 |
| 226-782.000-941.000 | Equipment Rental | 2,610 | 1,477 | 2,500 | 2,500 | 2,500 |
| Totals for dept 782.000 - Facilities - Abrams Park | | 12,849 | 8,111 | 16,987 | 16,987 | 17,835 |
| Dept 783.000 - Facilities - Elms Rd Park | | | | | | |
| 226-783.000-702.000 | Wages | 9,269 | 5,558 | 11,649 | 11,649 | 12,254 |
| 226-783.000-704.100 | FICA - Employer's Share | 577 | 348 | 722 | 722 | 760 |
| 226-783.000-704.200 | Medicare - Employer's Share | 135 | 81 | 169 | 169 | 178 |
| 226-783.000-705.000 | Medical Insurance - ER | 1,492 | 941 | 2,046 | 2,046 | 2,189 |
| 226-783.000-705.100 | Vision Benefits | 19 | 11 | 25 | 25 | 26 |
| 226-783.000-705.200 | Dental Benefits | 223 | 123 | 288 | 288 | 297 |
| 226-783.000-706.000 | Life Insurance - ER cost | 25 | 14 | 32 | 32 | 32 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 226-783.000-707.000 | Retirement Contributions-ER | 576 | 402 | 892 | 892 | 941 |
| 226-783.000-707.100 | Health Care Savings Plan - ER | 121 | 57 | 211 | 211 | 211 |
| 226-783.000-708.000 | Sick & Accident Premiums-ER | 172 | 109 | 214 | 214 | 246 |
| 226-783.000-941.000 | Equipment Rental | 3,176 | 1,761 | 3,300 | 3,300 | 3,300 |
| Totals for dept 783.000 - Facilities - Elms Rd Park | | 15,785 | 9,405 | 19,548 | 19,548 | 20,434 |
| Dept 965.000 - Transfers Out | | | | | | |
| 226-965.000-998.101 | Transfer Out to Gen Fd | | 2,387 | | 2,387 | |
| 226-965.000-998.401 | Trf Out to Capital Projects Fd | | | | | 2,500 |
| Totals for dept 965.000 - Transfers Out | | | 2,387 | | 2,387 | 2,500 |
| TOTAL APPROPRIATIONS | | 427,357 | 319,414 | 456,693 | 464,418 | 480,336 |
| NET OF REVENUES/APPROPRIATIONS - FUND 226 | | 46,182 | 150,654 | 15,227 | 7,502 | 19,610 |
| BEGINNING FUND BALANCE | | 370,187 | 416,362 | 416,362 | 416,362 | 423,864 |
| ENDING FUND BALANCE | | 416,369 | 567,016 | 431,589 | 423,864 | 443,474 |
| FUND BALANCE DETAIL: | | | | | | |
| Assigned Fund Balance | | | | | | 249,973 |
| Unassigned Fund Balance | | | | | | 193,501 |
| FUND 248-Downtown Development Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 248-000.000-402.000 | Current Tax Revenue | 108,889 | 169,834 | 167,746 | 167,746 | 167,297 |
| 248-000.000-664.000 | Interest Income | 31 | 151 | 117 | 117 | 30 |
| Totals for dept 000.000 - General | | 108,920 | 169,985 | 167,863 | 167,863 | 167,327 |
| TOTAL ESTIMATED REVENUES | | 108,920 | 169,985 | 167,863 | 167,863 | 167,327 |
| APPROPRIATIONS | | | | | | |
| Dept 173.000 - DDA Administration | | | | | | |
| 248-173.000-745.000 | Postage | 3 | 3 | 3 | 3 | 100 |
| 248-173.000-801.000 | Contractual Services | 1,120 | 685 | 20,000 | 20,000 | 5,000 |
| 248-173.000-825.000 | Admin Services | 2,500 | | 5,000 | 5,000 | 10,000 |
| 248-173.000-961.000 | Miscellaneous | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Totals for dept 173.000 - DDA Administration | | 4,923 | 1,988 | 26,303 | 26,303 | 16,400 |
| Dept 728.000 - Economic Development | | | | | | |
| 248-728.000-801.000 | Contractual Services | 2,969 | 1,672 | 33,375 | 33,375 | 30,799 |
| 248-728.000-961.000 | Miscellaneous | 283 | | | | 2,500 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 248-728.000-976.000 | Equipment | | 10,383 | 5,000 | 5,000 | 5,000 |
| Totals for dept 728.000 - Economic Development | | 3,252 | 12,055 | 38,375 | 38,375 | 38,299 |
| Dept 728.002 - Streetscape | | | | | | |
| 248-728.002-726.000 | Supplies | 3,628 | | 500 | 500 | 100,000 |
| 248-728.002-967.101 | Contribution to General Fund | 40,000 | 40,000 | 40,000 | 40,000 | |
| 248-728.002-968.000 | Depreciation Expense | 472 | | | | |
| Totals for dept 728.002 - Streetscape | | 44,100 | 40,000 | 40,500 | 40,500 | 100,000 |
| Dept 728.003 - Facade Program | | | | | | |
| 248-728.003-801.000 | Contractual Services | 9,475 | 7,258 | 12,500 | 12,500 | 20,000 |
| Totals for dept 728.003 - Facade Program | | 9,475 | 7,258 | 12,500 | 12,500 | 20,000 |
| Dept 728.004 - Family Movie Night | | | | | | |
| 248-728.004-726.000 | Supplies | 1,296 | 1,600 | 2,000 | 2,000 | 2,000 |
| 248-728.004-801.000 | Contractual Services | 1,345 | 1,700 | 5,000 | 5,000 | 2,500 |
| 248-728.004-968.000 | Depreciation Expense | 1,794 | | 1,794 | 1,794 | 2,000 |
| Totals for dept 728.004 - Family Movie Night | | 4,435 | 3,300 | 8,794 | 8,794 | 6,500 |
| TOTAL APPROPRIATIONS | | 66,185 | 64,601 | 126,472 | 126,472 | 181,199 |
| NET OF REVENUES/APPROPRIATIONS - FUND 248 | | 42,735 | 105,384 | 41,391 | 41,391 | (13,872) |
| BEGINNING FUND BALANCE | | 96,870 | 139,606 | 139,606 | 139,606 | 180,997 |
| ENDING FUND BALANCE | | 139,605 | 244,990 | 180,997 | 180,997 | 167,125 |
| FUND BALANCE DETAIL: | | | | | | |
| Assigned Fund Balance | | | | | | 41,832 |
| Unassigned Fund Balance | | | | | | 125,293 |
| FUND 401-Capital Project Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 931.000 - Transfers IN | | | | | | |
| 401-931.000-699.101 | Transfer In from Genl Fund | | | 55,000 | 55,000 | 47,500 |
| 401-931.000-699.226 | Transfer IN from Garbage Fund | | | | | 2,500 |
| 401-931.000-699.590 | Transfer IN from Water Fund | | | 2,500 | 2,500 | 5,000 |
| 401-931.000-699.591 | Transfer IN from Sewer Fund | | | 2,500 | 2,500 | 5,000 |
| Totals for dept 931.000 - Transfers IN | | | | 60,000 | 60,000 | 60,000 |
| TOTAL ESTIMATED REVENUES | | | | 60,000 | 60,000 | 60,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND 401 | | | | 60,000 | 60,000 | 60,000 |
| BEGINNING FUND BALANCE | | | | | | 60,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-----------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| ENDING FUND BALANCE | | | | 60,000 | 60,000 | 120,000 |
| FUND 402-Fire Equipment Replacement Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 402-000.000-574.400 | CVTRS- PS - Revenue Sharing | | 567 | 378 | 567 | 1,195 |
| 402-000.000-664.000 | Interest Income | 2,597 | 7 | 2,000 | 2,000 | 50 |
| Totals for dept 000.000 - General | | 2,597 | 574 | 2,378 | 2,567 | 1,245 |
| Dept 931.000 - Transfers IN | | | | | | |
| 402-931.000-699.101 | Transfer In from Genl Fund | 160,000 | 226,000 | 226,000 | 226,000 | 155,000 |
| Totals for dept 931.000 - Transfers IN | | 160,000 | 226,000 | 226,000 | 226,000 | 155,000 |
| TOTAL ESTIMATED REVENUES | | 162,597 | 226,574 | 228,378 | 228,567 | 156,245 |
| APPROPRIATIONS | | | | | | |
| Dept 336.000 - Fire Department | | | | | | |
| 402-336.000-976.000 | Equipment | 387,425 | 113,870 | 341,618 | 341,618 | |
| Totals for dept 336.000 - Fire Department | | 387,425 | 113,870 | 341,618 | 341,618 | |
| TOTAL APPROPRIATIONS | | 387,425 | 113,870 | 341,618 | 341,618 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 402 | | (224,828) | 112,704 | (113,240) | (113,051) | 156,245 |
| BEGINNING FUND BALANCE | | 229,480 | 4,653 | 4,653 | 4,653 | (108,398) |
| ENDING FUND BALANCE | | 4,652 | 117,357 | (108,587) | (108,398) | 47,847 |
| FUND 590-Sanitary Sewer Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 590-000.000-664.000 | Interest Income | 19,931 | 18,995 | 10,078 | 18,995 | 11,000 |
| 590-000.000-675.000 | Misc. | 6,528 | | | | |
| Totals for dept 000.000 - General | | 26,459 | 18,995 | 10,078 | 18,995 | 11,000 |
| Dept 536.000 - Sewer System | | | | | | |
| 590-536.000-601.000 | Metered Services | 557,572 | 377,630 | 540,000 | 540,000 | 540,000 |
| 590-536.000-605.000 | Sewer Fees | 836,653 | 597,535 | 829,000 | 829,000 | 829,000 |
| 590-536.000-606.000 | Sewer Inspection Fees | 210 | 140 | 200 | 200 | 200 |
| 590-536.000-607.000 | Tap Fees | 9,100 | 6,100 | 5,000 | 6,100 | 5,000 |
| 590-536.000-658.000 | Penalty - Late Fee | 11,012 | 6,529 | 8,800 | 8,800 | 9,700 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 536.000 - Sewer System | | 1,414,547 | 987,934 | 1,383,000 | 1,384,100 | 1,383,900 |
| TOTAL ESTIMATED REVENUES | | 1,441,006 | 1,006,929 | 1,393,078 | 1,403,095 | 1,394,900 |
| APPROPRIATIONS | | | | | | |
| Dept 101.000 - Council | | | | | | |
| 590-101.000-702.000 | Wages | 5,386 | 3,239 | 5,040 | 5,040 | 5,467 |
| 590-101.000-704.100 | FICA - Employer's Share | 334 | 201 | 312 | 312 | 339 |
| 590-101.000-704.200 | Medicare - Employer's Share | 78 | 47 | 73 | 73 | 79 |
| 590-101.000-726.000 | Supplies | 237 | 10 | 287 | 287 | 150 |
| 590-101.000-910.200 | General Liability Insurance | 2,264 | 2,482 | 2,600 | 2,600 | 2,730 |
| 590-101.000-910.500 | Workers Comp Insurance | 4 | 6 | 6 | 6 | 7 |
| 590-101.000-960.000 | Education and Training | 1,598 | 1,653 | 1,618 | 1,653 | 1,600 |
| Totals for dept 101.000 - Council | | 9,901 | 7,638 | 9,936 | 9,971 | 10,372 |
| Dept 172.000 - Executive | | | | | | |
| 590-172.000-702.000 | Wages | 20,261 | 15,681 | 21,198 | 21,198 | 23,217 |
| 590-172.000-704.100 | FICA - Employer's Share | 1,381 | 1,068 | 1,374 | 1,374 | 1,439 |
| 590-172.000-704.200 | Medicare - Employer's Share | 323 | 250 | 321 | 321 | 337 |
| 590-172.000-705.000 | Medical Insurance - ER | 3,393 | 2,754 | 3,667 | 3,667 | 3,924 |
| 590-172.000-705.100 | Vision Benefits | 30 | 23 | 31 | 31 | 32 |
| 590-172.000-705.200 | Dental Benefits | 356 | 271 | 361 | 361 | 372 |
| 590-172.000-706.000 | Life Insurance - ER cost | 89 | 67 | 91 | 91 | 91 |
| 590-172.000-707.000 | Retirement Contributions-ER | 3,786 | 1,723 | 2,216 | 2,216 | 2,322 |
| 590-172.000-707.100 | Health Care Savings Plan - ER | 891 | 689 | 886 | 886 | 929 |
| 590-172.000-708.000 | Sick & Accident Premiums-ER | 280 | 212 | 287 | 287 | 299 |
| 590-172.000-801.000 | Contractual Services | 4,285 | 4,371 | 1,054 | 5,000 | 862 |
| 590-172.000-910.200 | General Liability Insurance | 3,017 | 2,487 | 3,100 | 3,100 | 3,255 |
| 590-172.000-910.500 | Workers Comp Insurance | 41 | 62 | 86 | 86 | 120 |
| 590-172.000-940.000 | Vehicle and Travel Expense | 2,016 | 1,548 | 1,680 | 1,680 | 2,064 |
| 590-172.000-960.000 | Education and Training | 230 | 66 | 100 | 100 | 100 |
| 590-172.000-961.000 | Miscellaneous | 81 | 131 | 150 | 150 | |
| Totals for dept 172.000 - Executive | | 40,460 | 31,403 | 36,602 | 40,548 | 39,363 |
| Dept 215.000 - Administration and Clerk | | | | | | |
| 590-215.000-702.000 | Wages | 5,704 | 6,329 | 4,821 | 4,821 | 6,128 |
| 590-215.000-704.100 | FICA - Employer's Share | 354 | 392 | 485 | 485 | 380 |
| 590-215.000-704.200 | Medicare - Employer's Share | 83 | 92 | 114 | 114 | 89 |
| 590-215.000-705.000 | Medical Insurance - ER | | | 414 | 414 | 443 |
| 590-215.000-705.100 | Vision Benefits | | | 5 | 5 | 5 |
| 590-215.000-705.200 | Dental Benefits | | | 49 | 49 | 50 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 590-215.000-706.000 | Life Insurance - ER cost | 47 | 41 | 60 | 60 | 60 |
| 590-215.000-707.000 | Retirement Contributions-ER | 970 | 571 | 782 | 782 | 613 |
| 590-215.000-707.100 | Health Care Savings Plan - ER | 228 | 253 | 313 | 313 | 245 |
| 590-215.000-708.000 | Sick & Accident Premiums-ER | 132 | 102 | 170 | 170 | 150 |
| 590-215.000-726.000 | Supplies | | 44 | | | 88 |
| 590-215.000-745.000 | Postage | 1,110 | 1,522 | 1,400 | 1,400 | 1,275 |
| 590-215.000-801.000 | Contractual Services | 144 | 1,054 | 1,729 | 1,729 | 1,250 |
| 590-215.000-900.000 | Printing and Publishing | 1,532 | 1,144 | 1,900 | 1,900 | 1,875 |
| 590-215.000-960.000 | Education and Training | 41 | 524 | 813 | 813 | 875 |
| 590-215.000-961.000 | Miscellaneous | | 34 | | | |
| Totals for dept 215.000 - Administration and Clerk | | 10,345 | 12,102 | 13,055 | 13,055 | 13,526 |
| Dept 228.000 - Information Technology | | | | | | |
| 590-228.000-726.000 | Supplies | | | 50 | 50 | 50 |
| 590-228.000-801.000 | Contractual Services | 5,743 | 5,085 | 9,390 | 9,390 | 9,390 |
| 590-228.000-976.000 | Equipment | | | 500 | 500 | |
| Totals for dept 228.000 - Information Technology | | 5,743 | 5,085 | 9,940 | 9,940 | 9,440 |
| Dept 253.000 - Treasurer | | | | | | |
| 590-253.000-702.000 | Wages | 45,040 | 37,511 | 40,623 | 48,000 | 46,729 |
| 590-253.000-704.100 | FICA - Employer's Share | 2,731 | 2,366 | 2,519 | 2,970 | 2,897 |
| 590-253.000-704.200 | Medicare - Employer's Share | 639 | 553 | 589 | 700 | 678 |
| 590-253.000-705.000 | Medical Insurance - ER | 5,884 | 6,690 | 4,819 | 8,720 | 5,156 |
| 590-253.000-705.100 | Vision Benefits | 56 | 37 | 49 | 49 | 50 |
| 590-253.000-705.200 | Dental Benefits | 579 | 368 | 512 | 512 | 527 |
| 590-253.000-706.000 | Life Insurance - ER cost | 183 | 130 | 150 | 150 | 256 |
| 590-253.000-707.000 | Retirement Contributions-ER | 6,419 | 3,177 | 3,146 | 4,000 | 3,273 |
| 590-253.000-707.100 | Health Care Savings Plan - ER | 347 | 576 | 375 | 726 | 848 |
| 590-253.000-708.000 | Sick & Accident Premiums-ER | 696 | 509 | 601 | 601 | 988 |
| 590-253.000-726.000 | Supplies | 402 | 691 | 781 | 781 | 1,000 |
| 590-253.000-745.000 | Postage | 433 | 238 | 400 | 400 | 400 |
| 590-253.000-801.000 | Contractual Services | 11,108 | 17,609 | 16,653 | 20,000 | 20,000 |
| 590-253.000-805.000 | Bank Fees | 48 | 122 | 122 | 122 | 125 |
| 590-253.000-900.000 | Printing and Publishing | | 19 | 19 | 19 | 20 |
| 590-253.000-910.300 | Insurance and Bonds | 25 | 13 | 39 | 39 | 39 |
| 590-253.000-940.000 | Vehicle and Travel Expense | 204 | 262 | 210 | 210 | 400 |
| 590-253.000-960.000 | Education and Training | 161 | 1,366 | 250 | 250 | 1,500 |
| 590-253.000-961.000 | Miscellaneous | 76 | | | | |
| Totals for dept 253.000 - Treasurer | | 75,031 | 72,237 | 71,857 | 88,249 | 84,886 |
| Dept 265.000 - Facilities - City Hall | | | | | | |
| 590-265.000-702.000 | Wages | 1,566 | 1,979 | 1,148 | 1,148 | 1,204 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 590-265.000-704.100 | FICA - Employer's Share | 100 | 125 | 71 | 71 | 75 |
| 590-265.000-704.200 | Medicare - Employer's Share | 23 | 29 | 17 | 17 | 17 |
| 590-265.000-705.000 | Medical Insurance - ER | 263 | 450 | 206 | 206 | 220 |
| 590-265.000-705.100 | Vision Benefits | 2 | 4 | 2 | 2 | 2 |
| 590-265.000-705.200 | Dental Benefits | 27 | 53 | 26 | 26 | 27 |
| 590-265.000-706.000 | Life Insurance - ER cost | 5 | 7 | 3 | 3 | 3 |
| 590-265.000-707.000 | Retirement Contributions-ER | 121 | 190 | 82 | 82 | 85 |
| 590-265.000-707.100 | Health Care Savings Plan - ER | 31 | 46 | 20 | 20 | 20 |
| 590-265.000-708.000 | Sick & Accident Premiums-ER | 27 | 45 | 22 | 22 | 24 |
| 590-265.000-726.000 | Supplies | 317 | 580 | 400 | 400 | 750 |
| 590-265.000-850.000 | Communications | 1,608 | 1,824 | 1,525 | 1,525 | 2,000 |
| 590-265.000-910.100 | Property Insurance | 482 | 626 | 650 | 650 | 683 |
| 590-265.000-910.500 | Workers Comp Insurance | (32) | 40 | 49 | 49 | 69 |
| 590-265.000-920.000 | Utilities | 2,322 | 1,651 | 2,350 | 2,350 | 2,468 |
| 590-265.000-930.000 | Repairs and Maintenance | 2,954 | 1,242 | 2,693 | 2,693 | 2,693 |
| 590-265.000-941.000 | Equipment Rental | 320 | 609 | 350 | 350 | 350 |
| Totals for dept 265.000 - Facilities - City Hall | | 10,136 | 9,500 | 9,614 | 9,614 | 10,690 |
| Dept 536.000 - Sewer System | | | | | | |
| 590-536.000-702.000 | Wages | 37,614 | 30,801 | 33,319 | 33,319 | 36,093 |
| 590-536.000-704.100 | FICA - Employer's Share | 2,351 | 1,922 | 2,138 | 2,138 | 2,238 |
| 590-536.000-704.200 | Medicare - Employer's Share | 550 | 450 | 500 | 500 | 523 |
| 590-536.000-705.000 | Medical Insurance - ER | 4,928 | 3,527 | 3,527 | 3,527 | 3,774 |
| 590-536.000-705.100 | Vision Benefits | 50 | 40 | 34 | 34 | 35 |
| 590-536.000-705.200 | Dental Benefits | 592 | 469 | 382 | 382 | 393 |
| 590-536.000-706.000 | Life Insurance - ER cost | 143 | 114 | 128 | 128 | 128 |
| 590-536.000-707.000 | Retirement Contributions-ER | 6,057 | 2,982 | 3,192 | 3,192 | 3,341 |
| 590-536.000-707.100 | Health Care Savings Plan - ER | 1,108 | 905 | 1,121 | 1,121 | 1,165 |
| 590-536.000-708.000 | Sick & Accident Premiums-ER | 630 | 536 | 514 | 514 | 552 |
| 590-536.000-726.000 | Supplies | 3,503 | 214 | 3,200 | 3,200 | 3,000 |
| 590-536.000-726.200 | Uniforms | 1,907 | 1,307 | 1,225 | 1,225 | |
| 590-536.000-801.000 | Contractual Services | 15,018 | 9,213 | 10,000 | 10,000 | 10,000 |
| 590-536.000-850.000 | Communications | 2,907 | 1,584 | 2,600 | 2,600 | 2,000 |
| 590-536.000-900.000 | Printing and Publishing | 38 | | 50 | 50 | 50 |
| 590-536.000-910.100 | Property Insurance | 358 | 168 | 465 | 465 | 488 |
| 590-536.000-910.500 | Workers Comp Insurance | (24) | 232 | 279 | 279 | 391 |
| 590-536.000-924.000 | Bulk Treatment Fees/Bulk Water | 762,063 | 363,930 | 755,000 | 755,000 | 760,000 |
| 590-536.000-930.000 | Repairs and Maintenance | 25,247 | 31,521 | 41,119 | 41,119 | 42,000 |
| 590-536.000-941.000 | Equipment Rental | 5,350 | 4,649 | 4,000 | 4,000 | 4,000 |
| 590-536.000-960.000 | Education and Training | | 5 | 150 | 150 | |
| 590-536.000-965.000 | Claims | | | 400 | 400 | |
| 590-536.000-968.000 | Depreciation Expense | 295,185 | | 320,000 | 320,000 | 320,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 536.000 - Sewer System | | 1,165,575 | 454,569 | 1,183,343 | 1,183,343 | 1,190,171 |
| Dept 537.000 - Sewer Lift Stations | | | | | | |
| 590-537.000-702.000 | Wages | 2,745 | 2,237 | 2,269 | 2,269 | 2,487 |
| 590-537.000-704.100 | FICA - Employer's Share | 175 | 142 | 147 | 147 | 154 |
| 590-537.000-704.200 | Medicare - Employer's Share | 41 | 33 | 34 | 34 | 36 |
| 590-537.000-705.000 | Medical Insurance - ER | 530 | 344 | 183 | 183 | 196 |
| 590-537.000-705.100 | Vision Benefits | 4 | 2 | 2 | 2 | 2 |
| 590-537.000-705.200 | Dental Benefits | 45 | 28 | 17 | 17 | 18 |
| 590-537.000-706.000 | Life Insurance - ER cost | 14 | 9 | 10 | 10 | 10 |
| 590-537.000-707.000 | Retirement Contributions-ER | 461 | 225 | 229 | 229 | 240 |
| 590-537.000-707.100 | Health Care Savings Plan - ER | 90 | 69 | 90 | 90 | 94 |
| 590-537.000-708.000 | Sick & Accident Premiums-ER | 62 | 38 | 34 | 34 | 36 |
| 590-537.000-726.000 | Supplies | | 426 | 324 | 324 | 450 |
| 590-537.000-920.000 | Utilities | 3,452 | 1,895 | 4,450 | 4,450 | 4,673 |
| 590-537.000-930.000 | Repairs and Maintenance | 5,330 | 711 | 3,500 | 3,500 | 3,500 |
| 590-537.000-941.000 | Equipment Rental | 272 | 201 | 200 | 200 | 200 |
| Totals for dept 537.000 - Sewer Lift Stations | | 13,221 | 6,360 | 11,489 | 11,489 | 12,096 |
| Dept 542.000 - Read and Bill | | | | | | |
| 590-542.000-702.000 | Wages | 23,920 | 19,368 | 28,338 | 28,338 | 31,496 |
| 590-542.000-704.100 | FICA - Employer's Share | 1,508 | 1,215 | 1,757 | 1,757 | 1,953 |
| 590-542.000-704.200 | Medicare - Employer's Share | 353 | 284 | 411 | 411 | 457 |
| 590-542.000-705.000 | Medical Insurance - ER | 7,754 | 5,943 | 8,021 | 8,021 | 8,582 |
| 590-542.000-705.100 | Vision Benefits | 58 | 43 | 60 | 60 | 62 |
| 590-542.000-705.200 | Dental Benefits | 627 | 480 | 652 | 652 | 672 |
| 590-542.000-706.000 | Life Insurance - ER cost | 90 | 64 | 91 | 91 | 91 |
| 590-542.000-707.000 | Retirement Contributions-ER | 33,837 | 15,092 | 20,240 | 20,240 | 20,483 |
| 590-542.000-707.100 | Health Care Savings Plan - ER | 574 | 338 | 601 | 601 | 601 |
| 590-542.000-708.000 | Sick & Accident Premiums-ER | 551 | 442 | 557 | 557 | 667 |
| 590-542.000-726.000 | Supplies | 252 | 300 | 500 | 500 | 500 |
| 590-542.000-745.000 | Postage | 2,276 | 1,880 | 2,600 | 2,600 | 2,600 |
| 590-542.000-801.000 | Contractual Services | 833 | 448 | 1,000 | 1,000 | 1,000 |
| 590-542.000-941.000 | Equipment Rental | 2,016 | 1,614 | 2,100 | 2,100 | 2,000 |
| Totals for dept 542.000 - Read and Bill | | 74,649 | 47,511 | 66,928 | 66,928 | 71,164 |
| Dept 543.400 - Reline Existing Sewers | | | | | | |
| 590-543.400-930.000-543.410 | Repairs and Maintenance | 20,188 | 312,288 | 268,088 | 312,288 | |
| Totals for dept 543.400 - Reline Existing Sewers | | 20,188 | 312,288 | 268,088 | 312,288 | |
| Dept 543.401 - Flush & TV Sewers | | | | | | |
| 590-543.401-930.000-543.401 | Repairs and Maintenance | | | | | 200,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Totals for dept 543.401 - Flush & TV Sewers | | | | | | 200,000 |
| Dept 850.000 - Other Functions | | | | | | |
| 590-850.000-955.000 | OPEB Expense | (17,823) | | 8,000 | 8,000 | 8,000 |
| Totals for dept 850.000 - Other Functions | | (17,823) | | 8,000 | 8,000 | 8,000 |
| Dept 965.000 - Transfers Out | | | | | | |
| 590-965.000-998.101 | Transfer Out to Gen Fd | | 4,773 | | | |
| 590-965.000-998.401 | Trf Out to Capital Projects Fd | | | 2,500 | 2,500 | |
| Totals for dept 965.000 - Transfers Out | | | 4,773 | 2,500 | 2,500 | |
| TOTAL APPROPRIATIONS | | 1,407,426 | 963,466 | 1,691,352 | 1,755,925 | 1,649,708 |
| NET OF REVENUES/APPROPRIATIONS - FUND 590 | | 33,580 | 43,463 | (298,274) | (352,830) | (254,808) |
| BEGINNING FUND BALANCE | | 7,582,166 | 7,615,746 | 7,615,746 | 7,615,746 | 7,262,916 |
| ENDING FUND BALANCE | | 7,615,746 | 7,659,209 | 7,317,472 | 7,262,916 | 7,008,108 |
| FUND BALANCE DETIAL | | | | | | |
| Adj. Exp Capitalized | | | | | 312,288 | 200,000 |
| Adjusted Ending Fund Balance | | | | | | 7,520,396 |
| Net Investment in Fixed assets | | 5,944,546 | | | | 6,456,834 |
| Assigned Fund Balance | | | | | | 500,000 |
| Unassigned Fund Balance | | 1,671,202 | | | | 563,562 |
| *Adjust for Depr Exp & Opeb Exp | | | | | | 328,000 |
| Adjusted Unassigned Fund Balance | | | | | | 891,562 |
| Fund 591: Water Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 591-000.000-664.000 | Interest Income | 22,349 | 24,094 | 9,000 | 24,094 | 9,000 |
| 591-000.000-675.000 | Misc. | 3,194 | | | | |
| Totals for dept 000.000 - General | | 25,543 | 24,094 | 9,000 | 24,094 | 9,000 |
| Dept 540.000 - Water System | | | | | | |
| 591-540.000-600.000 | Water Fees | 638,910 | 470,662 | 630,000 | 517,677 | 717,735 |
| 591-540.000-601.000 | Metered Services | 1,679,794 | 1,157,660 | 1,635,000 | 1,801,823 | 1,801,823 |
| 591-540.000-602.000 | Hydrant Rental | 950 | 950 | 950 | 950 | 950 |
| 591-540.000-603.000 | Service Fees | 16,411 | 9,457 | 7,800 | 9,457 | 7,800 |
| 591-540.000-607.000 | Tap Fees | 15,750 | 12,750 | 12,000 | 12,750 | 12,000 |
| 591-540.000-627.000 | Charges for Services | 108 | 1,742 | | | |
| 591-540.000-658.000 | Penalty - Late Fee | 19,159 | 11,033 | 15,000 | 15,000 | 15,000 |
| Totals for dept 540.000 - Water System | | 2,371,082 | 1,664,254 | 2,300,750 | 2,357,657 | 2,555,308 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 543.230 - Water Main Repair USDA Grant | | | | | | |
| 591-543.230-525.000-543.230 | USDA Water Main Grant | 635,193 | | | | |
| Totals for dept 543.230 - Water Main Repair USDA Grant | | 635,193 | | | | |
| TOTAL ESTIMATED REVENUES | | | | | | |
| | | 3,031,818 | 1,688,348 | 2,309,750 | 2,381,751 | 2,564,308 |
| APPROPRIATIONS | | | | | | |
| Dept 101.000 - Council | | | | | | |
| 591-101.000-702.000 | Wages | 5,386 | 3,239 | 5,040 | 5,040 | 5,467 |
| 591-101.000-704.100 | FICA - Employer's Share | 334 | 201 | 312 | 312 | 339 |
| 591-101.000-704.200 | Medicare - Employer's Share | 78 | 47 | 73 | 73 | 79 |
| 591-101.000-726.000 | Supplies | 237 | 10 | 50 | 50 | 50 |
| 591-101.000-910.200 | General Liability Insurance | 2,269 | 2,482 | 2,300 | 2,300 | 2,415 |
| 591-101.000-910.500 | Workers Comp Insurance | 4 | 6 | 5 | 5 | 7 |
| 591-101.000-960.000 | Education and Training | 1,598 | 1,653 | 1,595 | 1,595 | 1,600 |
| Totals for dept 101.000 - Council | | 9,906 | 7,638 | 9,375 | 9,375 | 9,957 |
| Dept 172.000 - Executive | | | | | | |
| 591-172.000-702.000 | Wages | 20,261 | 15,682 | 21,198 | 21,198 | 23,217 |
| 591-172.000-704.100 | FICA - Employer's Share | 1,390 | 1,073 | 1,374 | 1,374 | 1,439 |
| 591-172.000-704.200 | Medicare - Employer's Share | 325 | 251 | 321 | 321 | 337 |
| 591-172.000-705.000 | Medical Insurance - ER | 3,393 | 2,754 | 3,667 | 3,667 | 3,924 |
| 591-172.000-705.100 | Vision Benefits | 30 | 23 | 31 | 31 | 32 |
| 591-172.000-705.200 | Dental Benefits | 356 | 271 | 361 | 361 | 372 |
| 591-172.000-706.000 | Life Insurance - ER cost | 89 | 67 | 91 | 91 | 91 |
| 591-172.000-707.000 | Retirement Contributions-ER | 3,680 | 1,730 | 2,216 | 2,216 | 2,322 |
| 591-172.000-707.100 | Health Care Savings Plan - ER | 897 | 692 | 886 | 886 | 929 |
| 591-172.000-708.000 | Sick & Accident Premiums-ER | 280 | 212 | 287 | 287 | 299 |
| 591-172.000-801.000 | Contractual Services | 4,861 | 4,846 | 923 | 923 | 863 |
| 591-172.000-910.200 | General Liability Insurance | 3,017 | 2,487 | 3,020 | 3,020 | 3,171 |
| 591-172.000-910.500 | Workers Comp Insurance | 41 | 62 | 100 | 100 | 140 |
| 591-172.000-940.000 | Vehicle and Travel Expense | 2,160 | 1,620 | 1,820 | 1,820 | 2,160 |
| 591-172.000-960.000 | Education and Training | 230 | 66 | 100 | 100 | 100 |
| 591-172.000-961.000 | Miscellaneous | 81 | 131 | 71 | 71 | |
| Totals for dept 172.000 - Executive | | 41,091 | 31,967 | 36,466 | 36,466 | 39,396 |
| Dept 215.000 - Administration and Clerk | | | | | | |
| 591-215.000-702.000 | Wages | 5,704 | 6,329 | 7,821 | 7,821 | 6,128 |
| 591-215.000-704.100 | FICA - Employer's Share | 354 | 392 | 485 | 485 | 380 |
| 591-215.000-704.200 | Medicare - Employer's Share | 83 | 92 | 114 | 114 | 89 |
| 591-215.000-705.000 | Medical Insurance - ER | | | 459 | 459 | 491 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 591-215.000-705.100 | Vision Benefits | | | 5 | 5 | 5 |
| 591-215.000-705.200 | Dental Benefits | | | 49 | 49 | 50 |
| 591-215.000-706.000 | Life Insurance - ER cost | 47 | 41 | 60 | 60 | 60 |
| 591-215.000-707.000 | Retirement Contributions-ER | 936 | 571 | 782 | 782 | 613 |
| 591-215.000-707.100 | Health Care Savings Plan - ER | 228 | 253 | 313 | 313 | 245 |
| 591-215.000-708.000 | Sick & Accident Premiums-ER | 132 | 102 | 170 | 170 | 150 |
| 591-215.000-726.000 | Supplies | | 44 | 38 | 38 | 88 |
| 591-215.000-745.000 | Postage | 1,110 | 1,522 | 1,400 | 1,400 | 1,275 |
| 591-215.000-801.000 | Contractual Services | 144 | 1,054 | 1,729 | 1,729 | 1,250 |
| 591-215.000-900.000 | Printing and Publishing | 1,532 | 1,144 | 1,900 | 1,900 | 1,875 |
| 591-215.000-960.000 | Education and Training | 39 | 524 | 813 | 813 | 875 |
| 591-215.000-961.000 | Miscellaneous | | 34 | | | |
| Totals for dept 215.000 - Administration and Clerk | | 10,309 | 12,102 | 16,138 | 16,138 | 13,574 |
| Dept 228.000 - Information Technology | | | | | | |
| 591-228.000-726.000 | Supplies | | | 50 | 50 | 50 |
| 591-228.000-801.000 | Contractual Services | 5,743 | 5,085 | 9,390 | 9,390 | 9,390 |
| 591-228.000-976.000 | Equipment | | | 500 | 500 | |
| Totals for dept 228.000 - Information Technology | | 5,743 | 5,085 | 9,940 | 9,940 | 9,440 |
| Dept 253.000 - Treasurer | | | | | | |
| 591-253.000-702.000 | Wages | 36,366 | 31,585 | 47,128 | 47,128 | 50,331 |
| 591-253.000-704.100 | FICA - Employer's Share | 2,169 | 2,007 | 2,922 | 2,922 | 3,121 |
| 591-253.000-704.200 | Medicare - Employer's Share | 507 | 469 | 684 | 684 | 730 |
| 591-253.000-705.000 | Medical Insurance - ER | 4,401 | 5,081 | 6,307 | 6,307 | 6,748 |
| 591-253.000-705.100 | Vision Benefits | 44 | 27 | 55 | 55 | 57 |
| 591-253.000-705.200 | Dental Benefits | 461 | 274 | 578 | 578 | 595 |
| 591-253.000-706.000 | Life Insurance - ER cost | 139 | 96 | 188 | 188 | 284 |
| 591-253.000-707.000 | Retirement Contributions-ER | 4,626 | 2,583 | 3,796 | 3,796 | 3,633 |
| 591-253.000-707.100 | Health Care Savings Plan - ER | 323 | 475 | 327 | 327 | 1,043 |
| 591-253.000-708.000 | Sick & Accident Premiums-ER | 548 | 393 | 701 | 701 | 1,078 |
| 591-253.000-726.000 | Supplies | 429 | 692 | 731 | 731 | 1,000 |
| 591-253.000-745.000 | Postage | 433 | 238 | 340 | 340 | 340 |
| 591-253.000-801.000 | Contractual Services | 11,108 | 17,609 | 22,653 | 22,653 | 27,500 |
| 591-253.000-805.000 | Bank Fees | 48 | 122 | 150 | 150 | 125 |
| 591-253.000-900.000 | Printing and Publishing | | 19 | 19 | 19 | 20 |
| 591-253.000-910.300 | Insurance and Bonds | 25 | 13 | 38 | 38 | 38 |
| 591-253.000-940.000 | Vehicle and Travel Expense | 204 | 262 | 200 | 200 | 400 |
| 591-253.000-960.000 | Education and Training | 161 | 1,366 | 250 | 250 | 1,500 |
| 591-253.000-961.000 | Miscellaneous | 76 | | 25 | 25 | |
| Totals for dept 253.000 - Treasurer | | 62,068 | 63,311 | 87,092 | 87,092 | 98,543 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 265.000 - Facilities - City Hall | | | | | | |
| 591-265.000-702.000 | Wages | 1,659 | 1,979 | 1,064 | 1,064 | 1,120 |
| 591-265.000-704.100 | FICA - Employer's Share | 101 | 127 | 66 | 66 | 69 |
| 591-265.000-704.200 | Medicare - Employer's Share | 24 | 30 | 15 | 15 | 16 |
| 591-265.000-705.000 | Medical Insurance - ER | 284 | 477 | 206 | 206 | 220 |
| 591-265.000-705.100 | Vision Benefits | 2 | 4 | 2 | 2 | 2 |
| 591-265.000-705.200 | Dental Benefits | 27 | 53 | 26 | 26 | 27 |
| 591-265.000-706.000 | Life Insurance - ER cost | 5 | 7 | 3 | 3 | 3 |
| 591-265.000-707.000 | Retirement Contributions-ER | 201 | 193 | 82 | 82 | 85 |
| 591-265.000-707.100 | Health Care Savings Plan - ER | 31 | 46 | 20 | 20 | 20 |
| 591-265.000-708.000 | Sick & Accident Premiums-ER | 27 | 45 | 22 | 22 | 24 |
| 591-265.000-726.000 | Supplies | 317 | 580 | 250 | 250 | 500 |
| 591-265.000-850.000 | Communications | 1,608 | 1,861 | 1,300 | 1,300 | 2,000 |
| 591-265.000-910.100 | Property Insurance | 482 | 626 | 500 | 500 | 525 |
| 591-265.000-910.500 | Workers Comp Insurance | (32) | 40 | 49 | 49 | 69 |
| 591-265.000-920.000 | Utilities | 2,322 | 1,651 | 2,600 | 2,600 | 2,730 |
| 591-265.000-930.000 | Repairs and Maintenance | 2,954 | 1,274 | 2,693 | 2,693 | 2,693 |
| 591-265.000-941.000 | Equipment Rental | 320 | 609 | 350 | 350 | 350 |
| 591-265.000-961.000 | Miscellaneous | | | 50 | 50 | |
| Totals for dept 265.000 - Facilities - City Hall | | 10,332 | 9,602 | 9,298 | 9,298 | 10,453 |
| Dept 540.000 - Water System | | | | | | |
| 591-540.000-702.000 | Wages | 85,425 | 77,980 | 97,490 | 97,490 | 113,605 |
| 591-540.000-704.100 | FICA - Employer's Share | 5,334 | 4,863 | 6,126 | 6,126 | 7,044 |
| 591-540.000-704.200 | Medicare - Employer's Share | 1,248 | 1,137 | 1,433 | 1,433 | 1,647 |
| 591-540.000-705.000 | Medical Insurance - ER | 12,363 | 10,539 | 13,559 | 13,559 | 15,528 |
| 591-540.000-705.100 | Vision Benefits | 153 | 139 | 174 | 174 | 179 |
| 591-540.000-705.200 | Dental Benefits | 1,773 | 1,629 | 2,009 | 2,009 | 2,069 |
| 591-540.000-706.000 | Life Insurance - ER cost | 284 | 242 | 310 | 310 | 310 |
| 591-540.000-707.000 | Retirement Contributions-ER | 41,366 | 20,582 | 26,849 | 26,849 | 27,291 |
| 591-540.000-707.100 | Health Care Savings Plan - ER | 1,877 | 1,610 | 2,358 | 2,358 | 2,409 |
| 591-540.000-708.000 | Sick & Accident Premiums-ER | 1,575 | 1,501 | 1,729 | 1,729 | 1,922 |
| 591-540.000-726.000 | Supplies | 7,863 | 4,278 | 4,400 | 4,400 | 5,000 |
| 591-540.000-726.200 | Uniforms | 1,907 | 848 | 4,200 | 4,200 | 4,200 |
| 591-540.000-801.000 | Contractual Services | 82,966 | 52,244 | 103,000 | 103,000 | 723,000 |
| 591-540.000-850.000 | Communications | 2,921 | 1,595 | 2,500 | 2,500 | 2,000 |
| 591-540.000-900.000 | Printing and Publishing | 1,359 | 1,608 | 1,360 | 1,360 | 1,600 |
| 591-540.000-910.100 | Property Insurance | 1,713 | 306 | 1,720 | 1,720 | 1,806 |
| 591-540.000-910.500 | Workers Comp Insurance | 574 | 761 | 945 | 945 | 1,323 |
| 591-540.000-920.000 | Utilities | 378 | 265 | 400 | 400 | 420 |
| 591-540.000-924.000 | Bulk Treatment Fees/Bulk Water | 1,516,916 | 862,127 | 1,520,000 | 1,520,000 | 1,520,000 |
| 591-540.000-930.000 | Repairs and Maintenance | 57,721 | 67,356 | 166,119 | 166,119 | 75,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|-------------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| 591-540.000-941.000 | Equipment Rental | 23,837 | 21,278 | 20,000 | 20,000 | 20,000 |
| 591-540.000-960.000 | Education and Training | 4,243 | 2,737 | 4,000 | 4,000 | 4,000 |
| 591-540.000-965.000 | Claims | | 412 | 1,500 | 1,500 | 500 |
| 591-540.000-968.000 | Depreciation Expense | 293,035 | | 400,000 | 400,000 | 400,000 |
| Totals for dept 540.000 - Water System | | 2,146,831 | 1,136,037 | 2,382,181 | 2,382,181 | 2,930,853 |
| Dept 542.000 - Read and Bill | | | | | | |
| 591-542.000-702.000 | Wages | 23,021 | 17,942 | 27,218 | 27,218 | 31,483 |
| 591-542.000-704.100 | FICA - Employer's Share | 1,516 | 1,130 | 1,688 | 1,688 | 1,883 |
| 591-542.000-704.200 | Medicare - Employer's Share | 355 | 264 | 395 | 395 | 440 |
| 591-542.000-705.000 | Medical Insurance - ER | 7,661 | 5,928 | 8,020 | 8,020 | 8,581 |
| 591-542.000-705.100 | Vision Benefits | 57 | 43 | 60 | 60 | 62 |
| 591-542.000-705.200 | Dental Benefits | 618 | 480 | 652 | 652 | 672 |
| 591-542.000-706.000 | Life Insurance - ER cost | 89 | 64 | 91 | 91 | 91 |
| 591-542.000-707.000 | Retirement Contributions-ER | 3,601 | 1,695 | 2,545 | 2,545 | 2,789 |
| 591-542.000-707.100 | Health Care Savings Plan - ER | 574 | 355 | 601 | 601 | 601 |
| 591-542.000-708.000 | Sick & Accident Premiums-ER | 545 | 442 | 557 | 557 | 667 |
| 591-542.000-726.000 | Supplies | 278 | 300 | 675 | 675 | 675 |
| 591-542.000-745.000 | Postage | 2,276 | 1,880 | 2,350 | 2,350 | 2,350 |
| 591-542.000-801.000 | Contractual Services | 833 | 448 | 850 | 850 | 850 |
| 591-542.000-941.000 | Equipment Rental | 2,711 | 1,435 | 2,000 | 2,000 | 2,000 |
| Totals for dept 542.000 - Read and Bill | | 44,135 | 32,406 | 47,702 | 47,702 | 53,144 |
| Dept 543.230 - Water Main Repair USDA Grant | | | | | | |
| 591-543.230-745.000 | POSTAGE | | 76 | | | |
| 591-543.230-801.000-543.230 | Contractual Services | 4,515 | | | | |
| 591-543.230-801.000-543.330 | Contractual Services | | 1,640,104 | | | |
| 591-543.230-801.400-543.330 | Design Engineering | | 17,595 | | | |
| 591-543.230-801.450-543.330 | Construction Engineering | | 98,765 | 4,369,435 | 4,369,435 | |
| Totals for dept 543.230 - Water Main Repair USDA Grant | | 4,515 | 1,756,540 | 4,369,435 | 4,369,435 | |
| Dept 850.000 - Other Functions | | | | | | |
| 591-850.000-955.000 | OPEB Expense | (12,403) | | 10,000 | 10,000 | 8,000 |
| Totals for dept 850.000 - Other Functions | | (12,403) | | 10,000 | 10,000 | 8,000 |
| Dept 905.000 - Debt Service | | | | | | |
| 591-905.000-992.200 | LTGO USDA Interest Payments | 53,744 | 26,128 | 52,256 | 52,256 | 157,666 |
| 591-905.000-995.354 | GO Tax Bond 2017 Interest Expense | 5,936 | 2,497 | 4,994 | 4,994 | 3,910 |
| 591-905.000-996.354 | GO Tax Bond 2017 Agent Fees | 115 | | 120 | 120 | |
| 591-905.000-997.USD | USDA Trf to Escrow for Bond Reserve | 10,000 | 12,000 | 10,000 | 12,000 | 26,900 |
| Totals for dept 905.000 - Debt Service | | 69,795 | 40,625 | 67,370 | 69,370 | 188,476 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 965.000 - Transfers Out | | | | | | |
| 591-965.000-998.101 | Transfer Out to Gen Fd | | 4,773 | | | |
| 591-965.000-998.401 | Trf Out to Capital Projects Fd | | | 2,500 | 2,500 | 5,000 |
| Totals for dept 965.000 - Transfers Out | | | 4,773 | 2,500 | 2,500 | 5,000 |
| TOTAL APPROPRIATIONS | | 2,392,322 | 3,100,086 | 7,047,497 | 7,049,497 | 3,366,836 |
| NET OF REVENUES/APPROPRIATIONS - FUND 591 | | 639,496 | (1,411,738) | (4,737,747) | (4,667,746) | (802,528) |
| BEGINNING FUND BALANCE | | 7,826,332 | 8,465,826 | 8,465,826 | 8,465,826 | 3,798,080 |
| ENDING FUND BALANCE | | 8,465,828 | 7,054,088 | 3,728,079 | 3,798,080 | 2,995,552 |
| FUND BALANCE DETAIL: | | | | | | |
| Adj USDA Exp Capitalized | | 6,321,322 | | | | 4,369,435 |
| Adjusted Ending Fund Balance | | | | | | 7,364,987 |
| Net Investment in Fixed assets | | | | | | 6,321,322 |
| Restricted bond reserves-USDA | | 142,439 | | | | 181,339 |
| Assigned Fund Balance | | | | | | 500,000 |
| Unassigned Fund Balance | | 2,002,065 | | | | 362,326 |
| *Adjust for Depr Exp & Opeb Exp | | | | | | 408,000 |
| Adjusted Unassigned Fund Balance | | | | | | 770,326 |
| FUND 661-Motor Pool Fund | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 000.000 - General | | | | | | |
| 661-000.000-664.000 | Interest Income | 1,576 | 1,427 | 1,396 | 1,396 | 700 |
| 661-000.000-667.000 | Equipment Rental Income | 178,068 | 135,166 | 153,095 | 153,095 | 154,750 |
| 661-000.000-673.000 | Sale of Assets | | 28,088 | 65,000 | 65,000 | |
| 661-000.000-675.000 | Misc. | 1,257 | 210 | 210 | 210 | |
| Totals for dept 000.000 - General | | 180,901 | 164,891 | 219,701 | 219,701 | 155,450 |
| TOTAL ESTIMATED REVENUES | | 180,901 | 164,891 | 219,701 | 219,701 | 155,450 |
| APPROPRIATIONS | | | | | | |
| Dept 172.000 - Executive | | | | | | |
| 661-172.000-910.100 | Property Insurance | 9,855 | 11,439 | 11,240 | 11,240 | 11,802 |
| Totals for dept 172.000 - Executive | | 9,855 | 11,439 | 11,240 | 11,240 | 11,802 |
| Dept 228.000 - Information Technology | | | | | | |
| 661-228.000-801.000 | Contractual Services | 905 | 789 | 815 | 815 | 815 |
| Totals for dept 228.000 - Information Technology | | 905 | 789 | 815 | 815 | 815 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|--|---|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| Dept 253.000 - Treasurer | | | | | | |
| 661-253.000-702.000 | Wages | 627 | 1,440 | 851 | 851 | 609 |
| 661-253.000-704.100 | FICA - Employer's Share | 111 | 94 | 53 | 53 | 38 |
| 661-253.000-704.200 | Medicare - Employer's Share | 26 | 22 | 12 | 12 | 9 |
| 661-253.000-705.000 | Medical Insurance - ER | 274 | 272 | 163 | 163 | 174 |
| 661-253.000-705.100 | Vision Benefits | 4 | 1 | 1 | 1 | 1 |
| 661-253.000-705.200 | Dental Benefits | 38 | 10 | 11 | 11 | 11 |
| 661-253.000-706.000 | Life Insurance - ER cost | 10 | 5 | 5 | 5 | 5 |
| 661-253.000-707.000 | Retirement Contributions-ER | 254 | 143 | 85 | 85 | 61 |
| 661-253.000-707.100 | Health Care Savings Plan - ER | 24 | 24 | | | 24 |
| 661-253.000-708.000 | Sick & Accident Premiums-ER | 42 | 21 | 14 | 14 | 14 |
| Totals for dept 253.000 - Treasurer | | 1,410 | 2,032 | 1,195 | 1,195 | 946 |
| Dept 265.100 - Facilities - City Garage | | | | | | |
| 661-265.100-702.000 | Wages | 22,857 | 52 | 20,000 | 20,000 | 100 |
| 661-265.100-704.100 | FICA - Employer's Share | 1,441 | 4 | 1,246 | 1,246 | 10 |
| 661-265.100-704.200 | Medicare - Employer's Share | 337 | 1 | 268 | 268 | 10 |
| 661-265.100-705.000 | Medical Insurance - ER | 4,666 | 39 | 4,000 | 4,000 | 200 |
| 661-265.100-705.100 | Vision Benefits | 41 | 1 | 40 | 40 | 41 |
| 661-265.100-705.200 | Dental Benefits | 492 | 7 | 525 | 525 | 541 |
| 661-265.100-706.000 | Life Insurance - ER cost | 64 | 1 | 71 | 71 | 71 |
| 661-265.100-707.000 | Retirement Contributions-ER | 3,290 | 808 | 2,600 | 2,600 | 1,500 |
| 661-265.100-707.100 | Health Care Savings Plan - ER | 251 | | 467 | 467 | 739 |
| 661-265.100-708.000 | Sick & Accident Premiums-ER | 421 | 8 | 475 | 475 | 790 |
| 661-265.100-726.000 | Supplies | 4,189 | 2,177 | 5,000 | 5,000 | 5,000 |
| 661-265.100-801.000 | Contractual Services | 682 | 444 | 600 | 600 | 600 |
| 661-265.100-850.000 | Communications | 982 | 885 | 960 | 960 | 960 |
| 661-265.100-910.100 | Property Insurance | 1,025 | 1,749 | 1,400 | 1,400 | 1,470 |
| 661-265.100-910.500 | Workers Comp Insurance | 67 | 123 | 147 | 147 | 206 |
| 661-265.100-920.000 | Utilities | 6,626 | 3,951 | 7,850 | 7,850 | 8,243 |
| 661-265.100-920.500 | Utilities - Fuel | 17,148 | 9,613 | 21,000 | 21,000 | 20,000 |
| 661-265.100-930.000 | Repairs and Maintenance | 37,926 | 9,889 | 20,000 | 20,000 | 25,000 |
| 661-265.100-940.000 | Vehicle and Travel Expense | 96 | 44 | 80 | 80 | 100 |
| 661-265.100-961.590 | Other Expenses - Interest Advance Sewer | | 3,578 | 3,378 | 3,378 | 3,378 |
| 661-265.100-968.000 | Depreciation Expense | 49,726 | | 75,000 | 75,000 | 75,000 |
| 661-265.100-976.000 | Equipment | | 228,254 | 225,000 | 225,000 | 150,000 |
| Totals for dept 265.100 - Facilities - City Garage | | 152,327 | 261,628 | 390,107 | 390,107 | 293,959 |
| Dept 850.000 - Other Functions | | | | | | |
| 661-850.000-955.000 | OPEB Expense | (305) | | 3,000 | 3,000 | 3,000 |
| Totals for dept 850.000 - Other Functions | | (305) | | 3,000 | 3,000 | 3,000 |

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY | 2023-24 ACTIVITY THRU 03/31/24 | 2023-24 AMENDED BUDGET | 2023-24 PROJECTED ACTIVITY | 2024-25 RECOMMENDED BUDGET |
|---|-------------|---------------------|--------------------------------------|------------------------------|----------------------------------|----------------------------------|
| <hr/> | | | | | | |
| TOTAL APPROPRIATIONS | | 164,192 | 275,888 | 406,357 | 406,357 | 310,522 |
| <hr/> | | | | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 661 | | 16,709 | (110,997) | (186,656) | (186,656) | (155,072) |
| BEGINNING FUND BALANCE | | 529,996 | 546,707 | 546,707 | 546,707 | 360,051 |
| ENDING FUND BALANCE | | 546,705 | 435,710 | 360,051 | 360,051 | 204,979 |
| <hr/> | | | | | | |
| FUND BALANCE DETAIL: | | | | | | |

City of Swartz Creek

FISCAL YEAR 2024-2025 BUDGET SUMMARY NOTES

101-General Fund

Revenue

- 101-000-402.000 Property taxable values are estimated at 196,535,558. This includes a reduction of 1,165,466 for Veteran Exemptions and 7,604,801 for DDA. At the time of this memo, the budgeted revenue is at 4.6938 mills with a 1% allowance for rollbacks or chargebacks.
- 101-000-402.301 Total generated from 186,217,258-1,165,466 Veterans Exemptions real property taxable value and 4.9 mills.
- 101-000-574.100 /300 Revenue sharing is budgeted at Total FY 2025 Payments provided by the Michigan Department of Treasury. Amounts are projected based on the FY 2025 Governor's Executive Budget Recommendation and the January 2024 Consensus Revenue Estimates.
- 101-336.000-677.000 The City of Swartz Creek charges Metro Police Authority of Genesee County and Swartz Creek Area Fire Department reimbursements for the Public Safety Building.
- 101-694.000-522.000 Anticipated revenue from community development block grant program. The county has approved funds to cover the cost of sidewalks (\$37,721), postponed from FY 2024
- 101-694.000-522.100 Anticipated revenue from community development block grant program. The county has approved funds to cover the cost of Senior Center Operations (\$2,101).
- 101-000-582.000 The City of Swartz Creek charges Mundy Township an annual amount of 110% for maintenance and operational charges for Mundy Township Park (\$11,024).
- 101-790.000-627.000 Reimbursements received from the Swartz Creek Senior Center for utility costs.

General Fund Expenditures

General

- 101-000.000-983.100 ERC Lighting Conversion Program expense.

Police Department

101-301.000-801.000 FY 2025 annual membership dues budgeted associated with Flint Area Narcotics Group.

Metro Police Authority

101-334.000-998.334 Budgeted expense for police services for the period of 7/1/2024-6/30/2025. Paid quarterly.

Fire Department

101-336.000-801.000 Budgeted expense for FY 2025 Fire runs and EMS Services paid monthly to Swartz Creek Area Fire Department.

101-336.000-998.736 Budgeted expensed for FY 2025 Operational Fire Board Appropriation.

Community Development Block Grant

101-694.000-801.000 Expense associated with sidewalk replacement (\$37,721)

101-336-992.000 Expensed associated with senior center operations (\$2,101)

Economic Development

101-728.000-801.000 Expense for shared services with Mundy Township for Economic Development. General fund 25% and DDA covering 75%.

Abrams Park

101-782.000-930.000 Abrams Park plan ongoing routine maintenance (\$40,000) and tree replacement (\$10,000).

Otterburn Disc Golf Park

101-788.000-976.000 Budgeted expense carried over from FY 24 for a pavilion with the city's portion being \$20,000. As part of the Recreational Passport Grant, a local match is required of an additional \$22,500, some of which is expected to come from local sources other than the city.

Transfers Out

101-965.000-998.401 Transfers to Capital Improvement fund for future replacement needs. Library/senior center \$ 7,500. Public Safety Building \$7,500, Non-Motorized Trailway \$20,000, Public Works Building \$7,500 and City Hall \$5,000). (\$47,500)

101-965.000-998.402 Budgeted transfer out to Fire Equipment Fund (\$155,000).

At this time, expenditures exceed revenues and will require the use of fund balance in the amount of \$88,981. The decrease to fund balance should have minimal effect on the overall fiscal position of the General fund.

**City Fund Balance Policy states the city shall maintain at least \$500,000 in general fund to be used to cover costs associated with mitigating and recovering from disaster. A portion of Fund Balance is being assigned as a percentage (35%) of operating revenue in accordance with the City's Fund Balance Policy (\$669,314). Total Assigned Fund balance \$1,169,314 and unassigned \$219,198.

202-Major Street Fund

Revenues

Revenue received in this fund supports street reconstruction, routine maintenance of major streets, removal of snow and ice, street sweeping, bridge maintenance, maintenance of Miller Road Park & Ride, maintenance of intercommunity storm drains and paint striping of streets and parking lots.

202-000-569.000 Estimated revenues using MDOT's worksheet for the time period 10/2024-9/2025. (\$617,297)

Expenditures

202-463.000-930.000 Allocated funds for miscellaneous paving/repairs to the city major roads that include chip seal repairs on section line roads: Bristol, Elms & Morrish Rd. (\$150,000).

202-474.000-801.000 Budgeted expense for signal maintenance performed by Genesee County Road Commission at Miller and Fairchild.

202-538.500-800.700 Fees associated with storm water shed and permit fees.

At this time, revenues exceed expenditures. The 2023-2024 projected budget is expected to decrease fund balance and the net should have minimal effect on the overall fiscal position of the Major Street fund.

203-Local Street Fund

Revenues

Revenue received in this fund supports the following activities: street reconstruction, routine maintenance to local streets, removal of snow and ice, street sweeping and maintenance of intercommunity storm drains.

203-000-569.000 Estimated revenues using MDOT's worksheet for the period 10/2024-9/2025.
(\$196,492)

203-931.000-699.204 Transfer in from Municipal Street Fund (204) to fund Cappy Lane & Don Shenk (\$965,000)

Expenditures

203-463.000-801.0000 Engineering – Estimated design engineering cost for Cappy Lane future repaving. (\$125,000). Estimated amount for construction engineering for Don Shenk (\$90,000) and Estimated amount for Don Shenk Phase I construction (\$750,000)

203-463.000-930.000 Budgeted expense preventative maintenance (\$50,000)

At this time, revenues exceed expenditures. The 2023-2024 projected budget is expected to decrease fund balance and the net should have minimal effect on the overall fiscal position of the local Street fund.

204-Municipal Street Fund

Revenues

Revenues from the Street Initiative Proposal passed at the May 3, 2016 special election are tracked in this fund. Payments of principal, interest, and agency fees for the GO Tax Series 2017 and 2023 bonds for local street improvement are accounted for in this fund. The local street levy will appear on the summer tax bill in the calendar years 2016-2035. Transfer can be made from this fund to the Major Street Fund and Local Street Fund to cover costs for major and local street projects.

204-000.000-402.204 Property taxable values are estimated at 196,535,558. This includes a reduction of 1,165,466 for Veteran Exemptions. At the time of this memo, the budgeted revenue is at 4.1019 mills with no reduction for Headlee rollback.

Expenditures

204-455.100-801.000-455.200

Funds budgeted for Winchester Village construction. Total contract 5,193,846. 50% budgeted in FY 2024 and balance carried to FY 2025. Funds allocated for Winchester Woods construction bid awarded for the amount of \$873,445. 75% budgeted in FY 2024 and 25% budgeted in FY 25. Both projects have a primary completion date of mid July 2024

204-455.100-801.450-455.200

Funds budgeted for Winchester Village construction engineering. Total estimated amount \$150,000. \$75,000 budgeted in FY 2025. Funds allocated for Winchester Woods construction engineering in the amount of \$5,000 amount for FY 25. Both projects have a completion date of mid July 2024

| | | |
|---------------------|--|-----------|
| 204-905.000-991.354 | GO Tax Bond 2017 77% of \$210,000: (2017-2027) | \$161,700 |
| 204-905.000-991.455 | GO Tax Bond 2023: (2023-2036). Nov 2024 | \$235,000 |

Total Debt Principal payments (\$396,700)

| | |
|---------------------|---|
| 204-905.000-995.354 | GO Tax bond 2017 77% of \$16,997 (\$13,088) |
| 204-905.000-995.455 | GO Tax bond 2023 251,300 (\$251,300) paid Nov & May |

Total Debt Interest (\$264,388)

204-965.000-998.203 Transfer out to Local Street fund to fund Cappy Lane & Don Shenk (\$965,000)

At this time, revenues exceed expenditures. The 2023-2024 projected budget is expected to decrease fund balance and the net should have minimal effect on the overall fiscal position of the Municipal Street fund.

226- Garbage Fund

Most of the revenue for the Garbage Fund is from the annual tax levy for garbage. This fund provides the revenues for sanitation collection which includes garbage pickup, recycling (contracted service) and brush chipping. This fund also contributes to the garbage cleanup for other city properties such as the parks. The Garbage fund budget reflects revenues from the garbage levy of 2.6270 mills with a 1% allowance for Headlee rollback at the 2023 rate. Expenditures include contract increases for wages and benefits as well as increases for waste collection pickup in the city by an outside vendor.

226-528.000-801.000 Annual garbage contract includes an anticipated 3% increase.

A portion of Fund Balance is being assigned as a percentage (50%) of operating revenue in accordance with the City's Fund Balance Policy (\$249,973). Total Assigned Fund balance \$249,973 and unassigned \$193,501.

248-Downtown Development fund

Revenues are from the capture of tax dollars within the DDA District. Expenses cover a variety of services including the façade program, family movie night, 75% of the contracted cost for a community and economic development coordinator, and other community events that showcase the downtown.

248-728.002-726.000 Holland Square building structure (\$100,000)

At this time, expenditures exceed revenues and will require the use of fund balance in the amount of \$13,872. The decrease to fund balance should have minimal effect on the overall fiscal position of the DDA Fund.

A portion of Fund Balance is being assigned as a percentage (25%) of operating revenue in accordance with the City's Fund Balance Policy (\$41,832). Total Assigned Fund balance \$41,832 and unassigned \$125,293.

401-Capital Improvement Fund

Revenues are transferred in from the General Fund, Garbage Fund, Sanitary Sewer Fund, and Water Fund for future facility maintenance and capital projects.

402-Fire Replacement Fund

Revenues are transferred in from the General Fund and accumulate for future fire equipment replacement. The State of Michigan CVTRS-PS-Revenue sharing is also allocated to this fund.

590-Sewer Fund

The major revenue source is collection of the readiness to serve fees that are applied to every user account. There is also a commodity charge based on the water usage of each customer.

Revenues

590-536.000-601.000 Metered sewer services (\$540,000)

590-536.000-605.000 Readiness to Serve fees (\$829,000)

Expenditures

590-536.000-924.000 Bulk Treatment Fees for Sewer from Genesee County Drain commissioner with no anticipated increase from current fiscal year \$760,000.

590-536.000-968.000 Depreciation expense (\$320,000) associated with Assets invested in the Sewer system.

590-543.401-930.000-543.401

Contractual work of televising sewer lines throughout the city. Bids for televising will be received in April 2024. (\$100,000)

590-850.000-955.000 OPEB expense associated with the amortization of other post-employment benefits. At June 30, 2023 the City reported a liability of \$351,572 for its proportionate share of the net OPEB liability that is administered by the Metro Police Authority.

At this time, expenditures exceed revenues and will require the use of fund balance in the amount of \$254,808. The decrease to fund balance should have minimal effect on the overall fiscal position of the Sewer fund.

City Fund Balance Policy states the city shall maintain at least \$500,000 in sewer fund to be used to cover costs associated with mitigating and recovering from disaster.

591- Water Fund

The major revenue source is the collection of the readiness to serve fees and commodity charges. Readiness to serve fees are applied to all user accounts. Commodity charges are based on water usage and vary per customer.

Revenues

591-540.000-600.000 Readiness to Serve fees (\$717,735).

591-540.000-601.000 Metered water services (\$1,801,823)

Expenditures

591-540.000-801.000 Cappy Lane watermain project. Estimated Design Engineering (\$50,000), Construction engineering (\$70,000) and construction cost (\$500,000).

591-540.000-924.000 Bulk treatment Fees/Bulk Water (\$1,520,000)

591-540.000-968.000 Depreciation expense (\$400,000) associated with Assets invested in the water system.

591-850.000-955.000 OPEB expense associated with the amortization of other post-employment benefits. At June 30, 2023 the City reported a liability of \$351,572 for its proportionate share of the net OPEB liability that is administered by the Metro Police Authority. Without OPEB expense fund balance would increase by \$8,000.

591-905.000-992.200 USDA Phase I 2017 series interest expense \$52,256 & estimated interest expense for USDA Phase II \$105,410 (591-905.000-992.200). The final loan payments for Phase II will not be determined until the loan is issued and the project is complete. USDA principal payments for FY 2025 are estimated as principal 53,000

& USDA Phase II \$60,000 (Reduces liability account 591-000.000-301.GLN & 591-000.000-301.LN2)
Reflected as restricted fund balance.

591-905.000-995.354 GO Tax Bond 2017 23% of \$16,998: (2017-2027) \$3,910

591-905.000-997.USD Restricted Funds required for the bond reserve and repair for USDA Rural Development loan 2017 (\$10,500)- Year 5 of 10. USDA Rural Development loan series 2023 (16,400)-Year 1 of 10. The bond covenants with USDA Rural Development requires the City of Swartz Creek to place the funds for the first 10 years of the bond in a restricted reserve account. 26,900

At this time, expenditures exceed revenues and will require the use of fund balance. Without depreciation expense and OPEB expense, the Water Fund would have a reduced amount use of fund balance. Total operational expenditures and capital improvements for the water fund were included in the most recent rate analysis and the fund should recover the use of fund balance while stabilizing cash and create optimal net income.

661- Motor Pool Fund

Revenues are collected from several departments within the General Fund, Garbage Fund, Major Street Fund, Local Street Fund, Sanitary Sewer Fund and Water Fund for any vehicles/equipment used for department activities. The Motor Pool Fund covers insurance for all vehicles, regular repairs and maintenance of vehicles and city equipment, and the purchase of vehicles and equipment for the Department of Public Services.

Revenues

661-000.000-667.000 Estimated revenues include income from the use of equipment from departments.

Expenditures

661-265.100-961.590 Year 2 of 5 interest payment to sewer fund (\$3,378)

661-265.100-968.000 Depreciation expense (\$75,000) associated with Assets invested in the Motor Pool Fund.

661-265.100-976.000 Equipment to be purchased for the DPW that includes two pickup trucks and a Kubota side by side (150,000)

Long Term Liabilities

MERS underfunded liability as of December 31, 2022, for all Defined Benefit Pensions, active and retired employees is \$1,347,992. The plan is approximately 81% funded.

Unfunded liability for Retiree Health Care costs as of June 30, 2023 is \$454,316. This was determined by an actuarial valuation as of June 30, 2021.

The last payment for the Local Streets and Watermain Projects (General Obligation Limited Tax Bond Series 2017) is due May 1, 2027. The balance as of June 30, 2024 will be \$645,000.

The General Obligation 2023 Capital Improvement Bonds will begin repayment in FY 24-25 with a total borrowed amount of \$6,705,927.

USDA Water Supply System Revenue Bond, Series 2023 with a principal sum of \$4,030,000 will begin repayment in FY 24-25.

USDA Water Supply System Revenue Bond, Series 2020, with a principal balance of 2,680,000 as of 6.30.2024 will remain outstanding until May 1, 2060.

Appendix

| | |
|--|----------------|
| Boards/Officials/Services of Swartz Creek (Flow Chart) | pg. 91 |
| Swartz Creek City Millages (Figure 1 Chart) | pg. 92 |
| Homestead & Non-Homestead (Figures 2 & 3 Charts) | pg. 93 |
| Genesee County City Levies (Figure 4 Chart) | pg. 94 |
| Public Safety Revenues and Expenses (Figure 5 Chart) | pg. 95 |
| City of Swartz Creek General Fund Expenditures (Figure 6 Chart) | pg. 96 |
| Median Household Income (Figure 7 Chart) | pg. 97 |
| City of Swartz Creek Budgetary Funds (Flow Chart) | pg. 98 |
| Basis of Budgeting, Levy Descriptions & Chart of Accounts..... | pg. 99 |
| Fund Balance Policy..... | pg. 108 |
| Consolidated Capital Improvement Program..... | pg. 112 |
| Master Plan Task List | pg. 115 |
| DDA Investment Plan | pg. 126 |
| Park Investment Plan | pg. 127 |
| Sewer 20 Year Investment Plan | pg. 132 |
| Water 5 & 20 Year Investment Plan With Map..... | pg. 133 |
| Street 20 Year Investment Plan & Map | pg. 136 |

Boards/Officials/Services of Swartz Creek

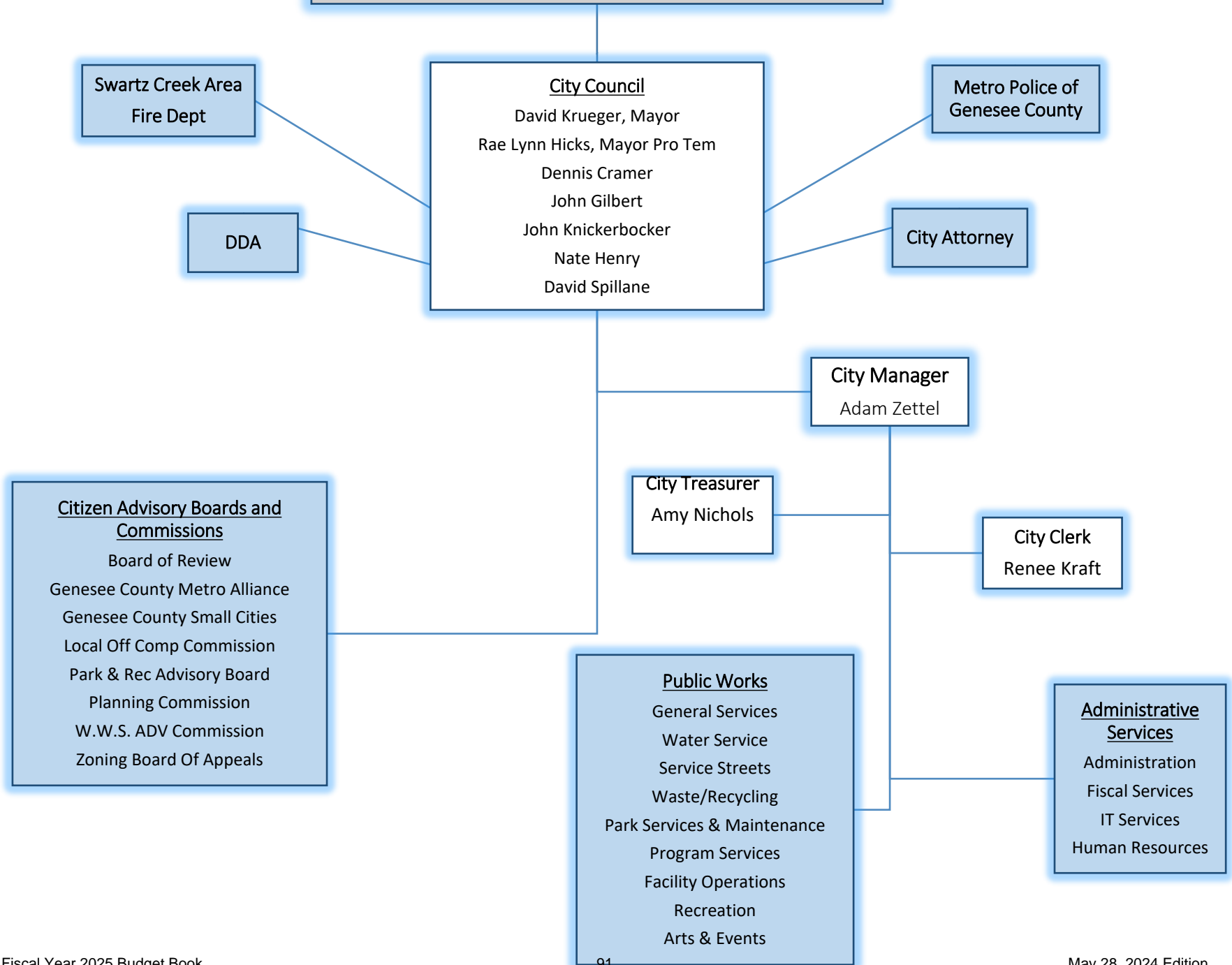


Figure 1: City Property Tax Apportionment in 2023

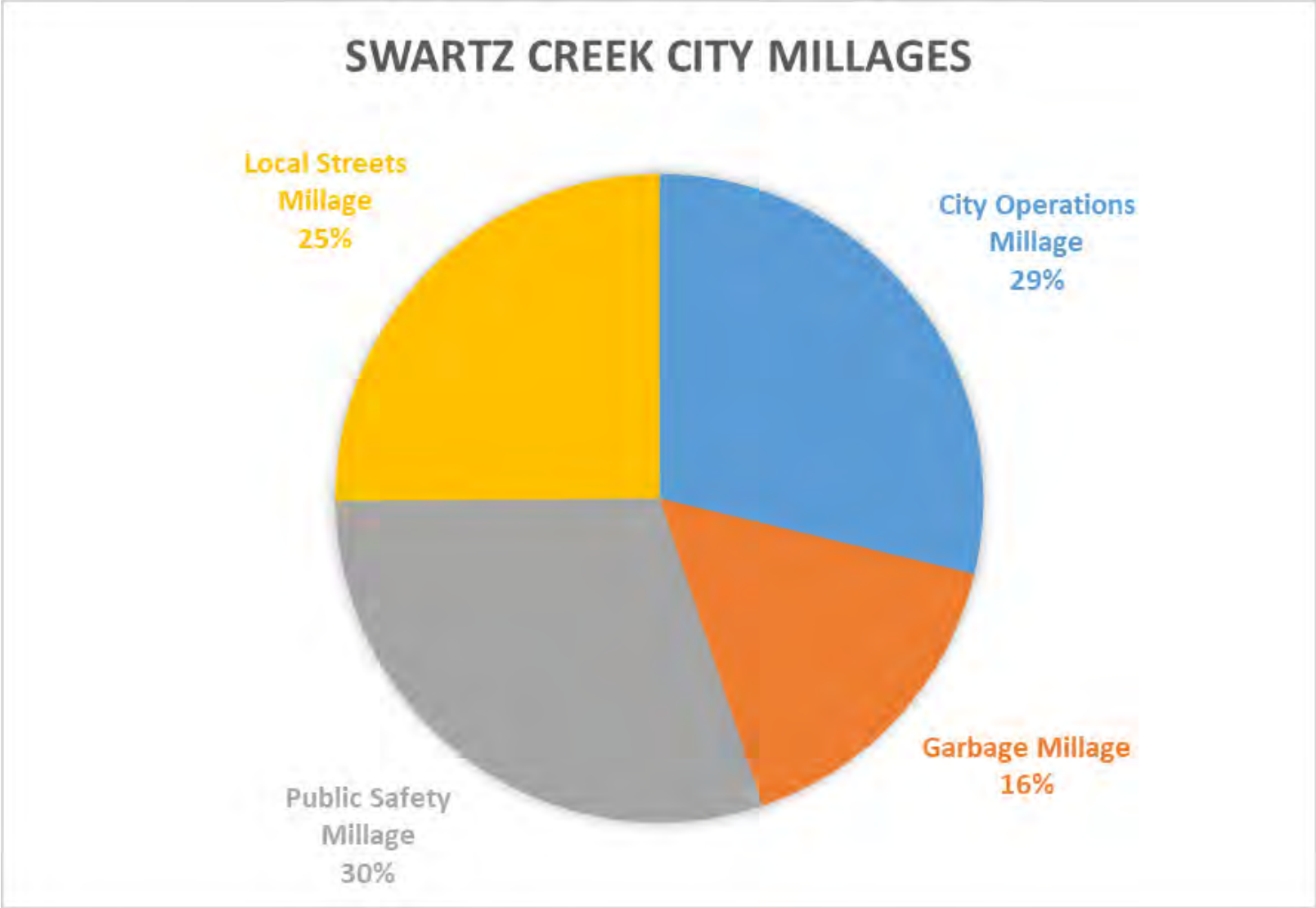


Figure 2: Homestead Apportionment in 2023

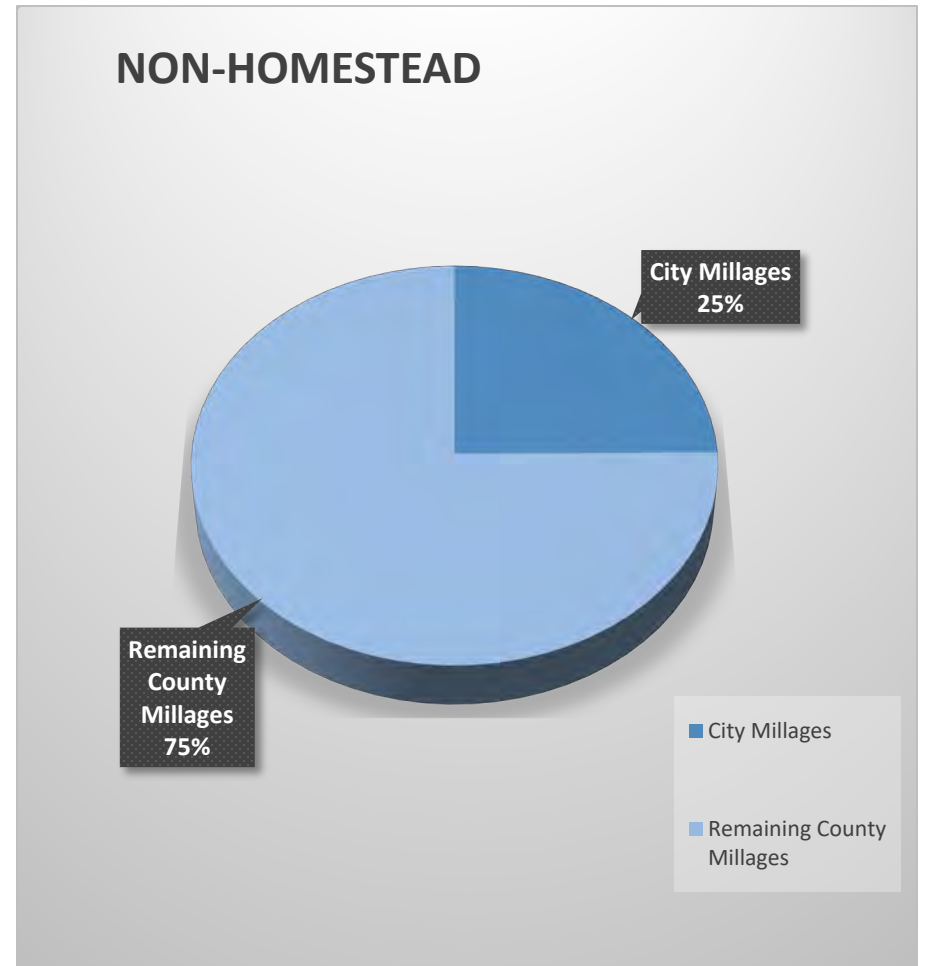
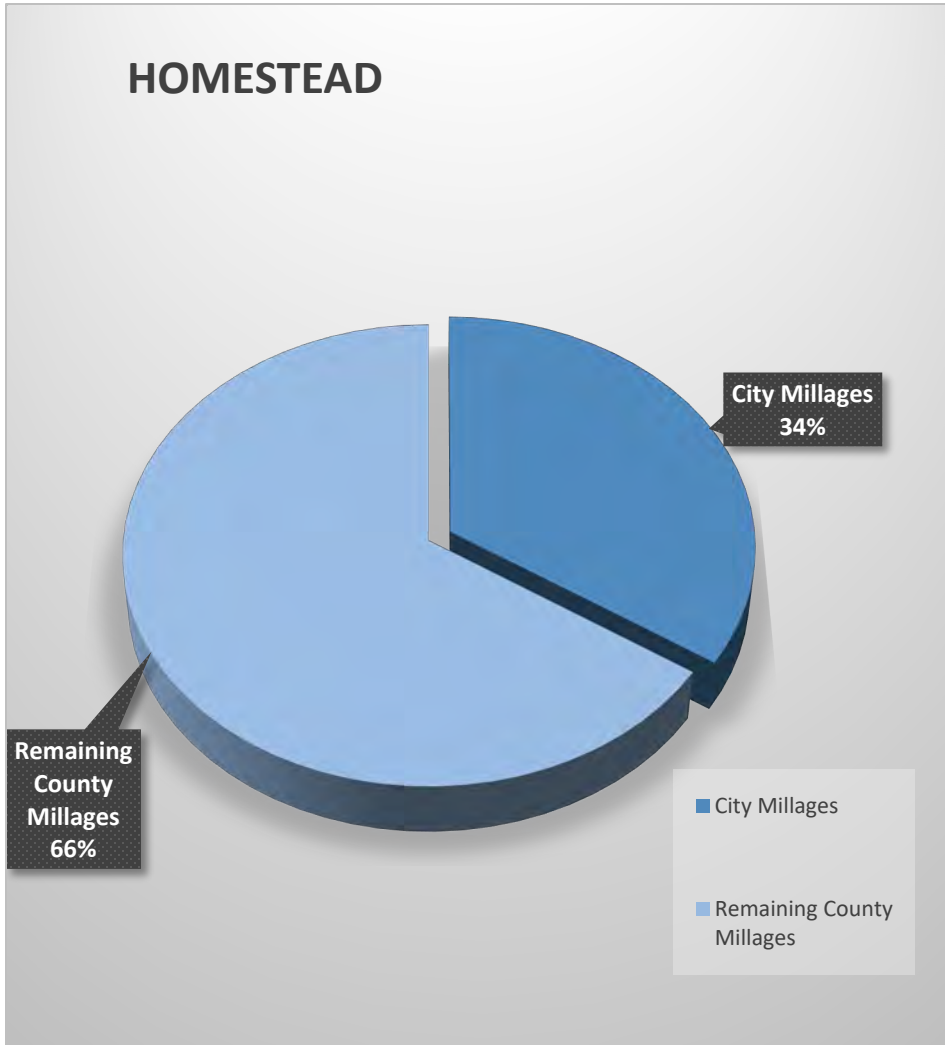


Figure 3: Non-Homestead Tax Apportionment in 2023

Figure 4: Genesee County Levies For 2023

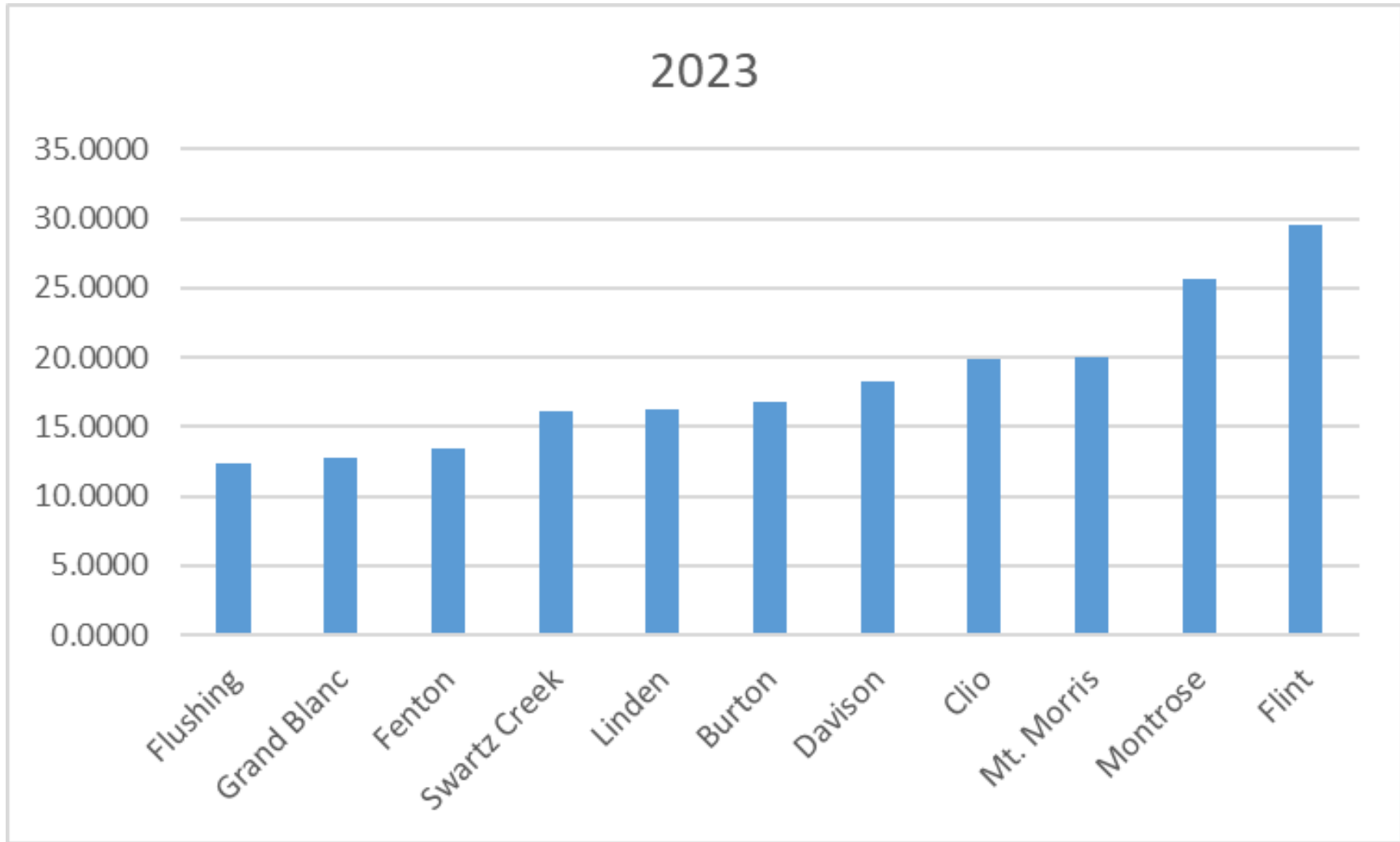
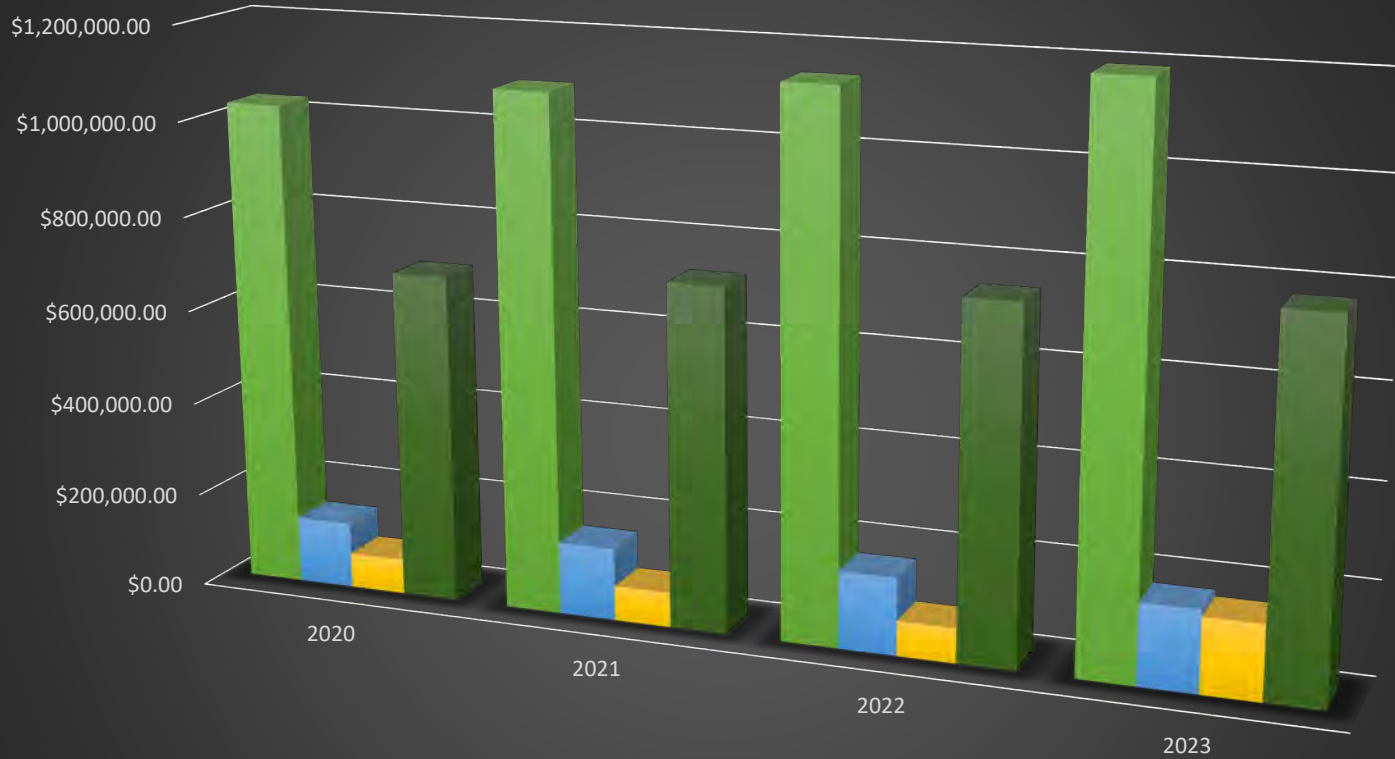


Figure 5: Public Safety Revenue & Expenses 2020-2023

The city collects a 4.9 mil public safety millage to help cover the costs of police and fire services. The levy has appeared on the summer tax bill beginning in 2014 when the public safety assessment was passed by City Council.



| | 2020 | 2021 | 2022 | 2023 |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Swartz Creek PD/Metro Police Expenses | \$1,029,744.35 | \$1,092,792.27 | \$1,141,717.44 | \$1,191,261.28 |
| Swartz Creek Fire Dept | \$141,152.23 | \$154,749.13 | \$165,282.64 | \$173,652.23 |
| Fire Equipment | \$75,000.00 | \$75,000.00 | \$75,000.00 | \$160,000.00 |
| Revenues | \$696,366.41 | \$726,624.59 | \$746,638.63 | \$775,902.00 |

Figure 6: General Fund Expenditures

The City's General Fund Budget is a plan for providing essential services to the public. Total General Fund budgeted expenditures are allocated as follows:

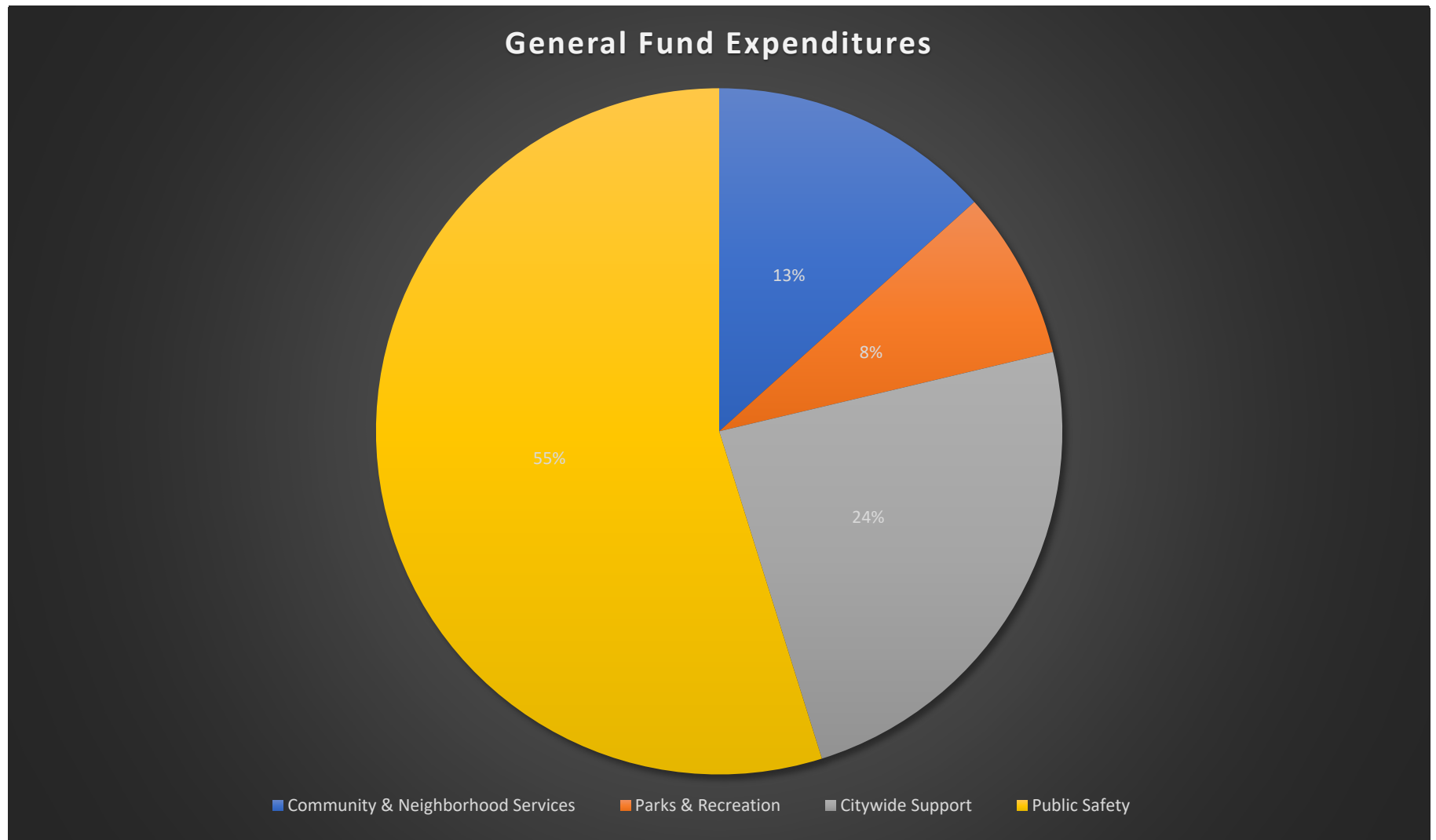
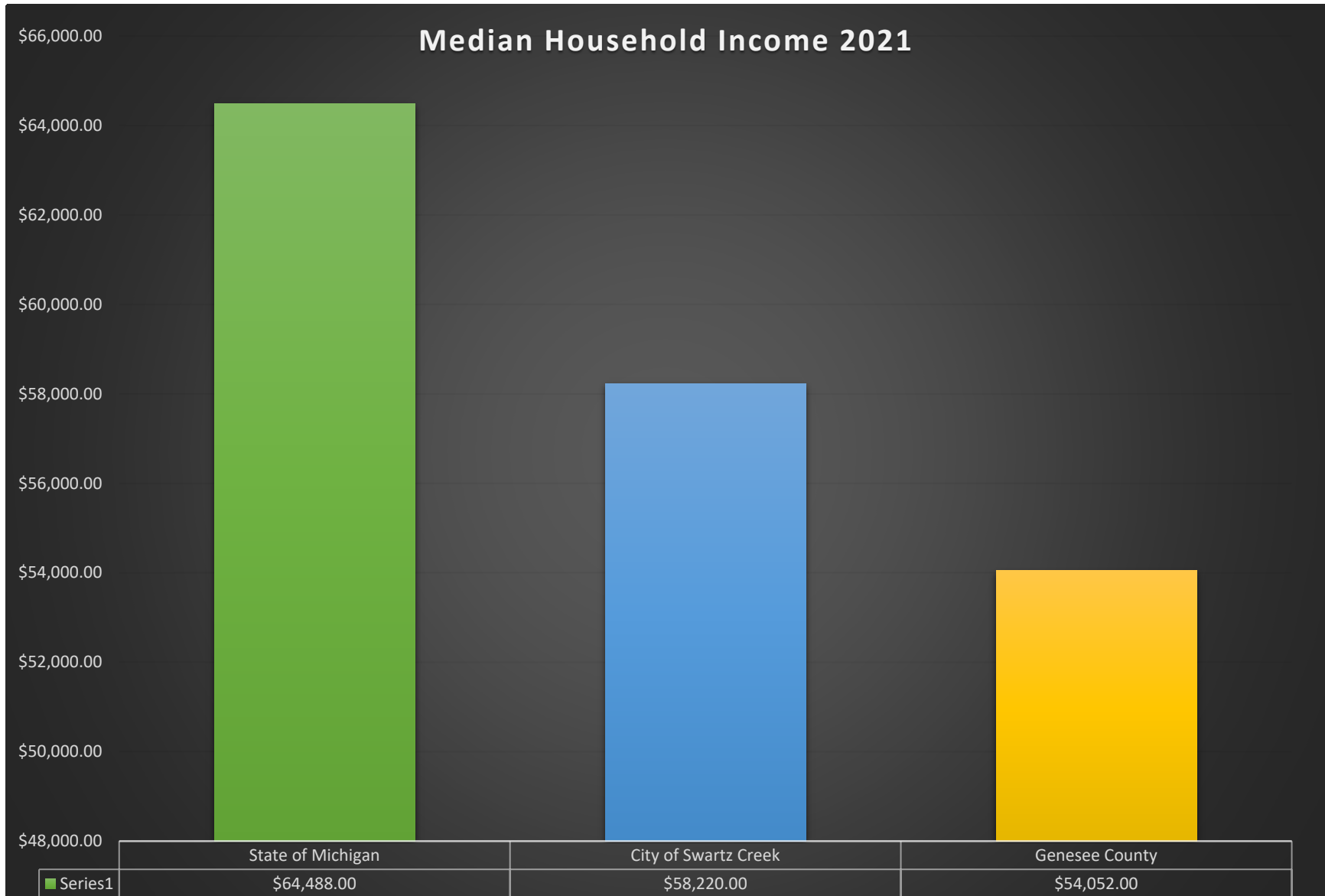
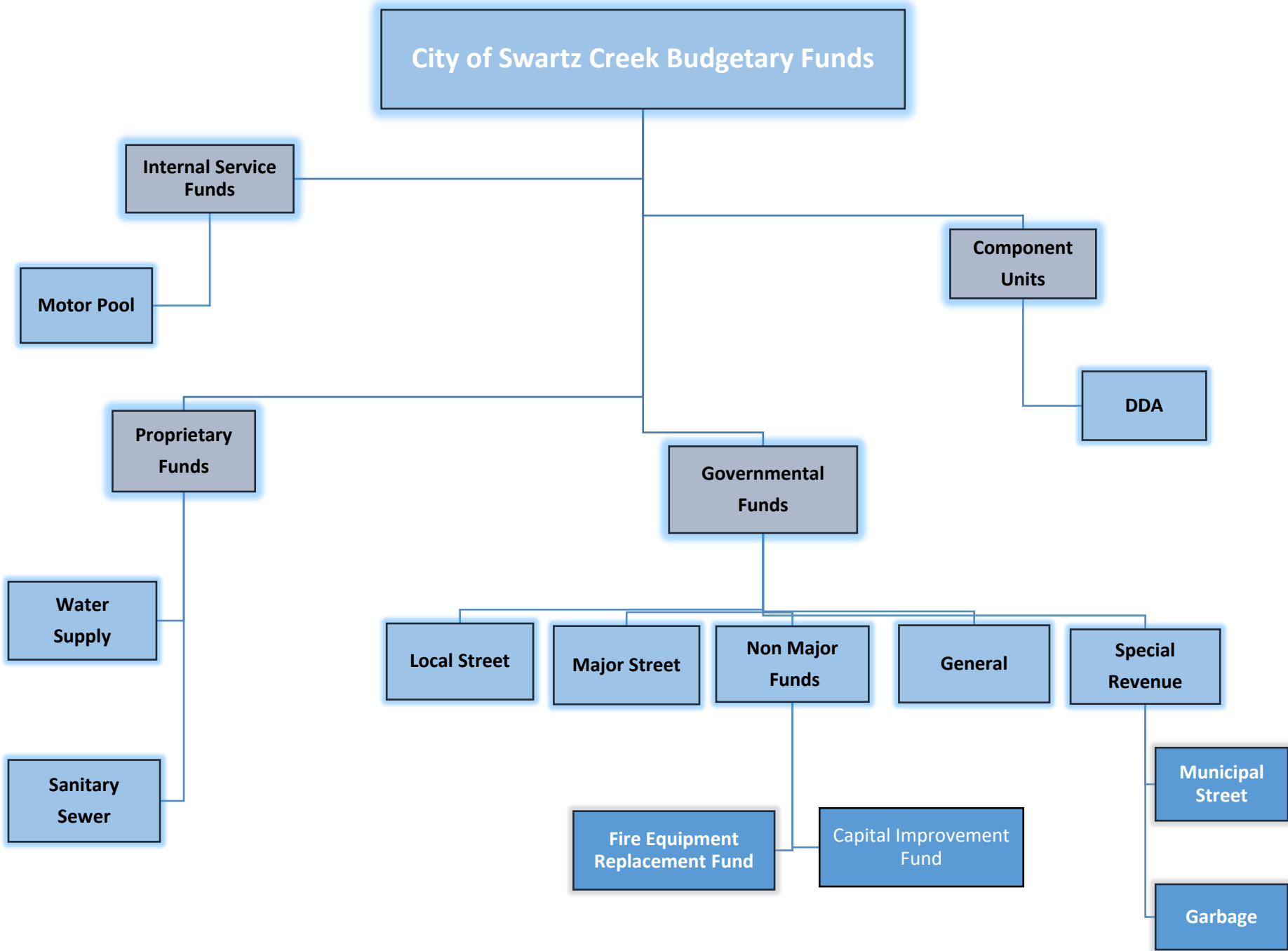


FIGURE 7: Median Household Income of City, County, and State.





BASIS OF BUDGETING

GOVERNMENTAL FUNDS

The governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The City reports the following funds as “major” governmental funds:

- The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Major Streets Fund accounts for the portion of the City’s share of proceeds from gas and weight tax levied by the State and distributed to local governmental units to be used for major streets. State law requires that these taxes be used for major street maintenance and construction.
- The Local Streets Fund accounts for the portion of the City’s share of proceeds from gas and weight tax levied by the State and distributed to local governmental units to be used for local streets. State law requires that these taxes be used for local street maintenance and construction.
- The Garbage Collection Funds accounts for a special property tax millage allowed to provide garbage and compost collection services.

PROPRIETARY FUNDS

The proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the City). The City reports the following funds as “major” enterprise funds:

- The Water Fund accounts for the operations of the water distribution system.
- The Sewer Fund accounts for the operations of the sewage pumping collection system.

The City’s internal service funds are used to account for services provided to other departments of the government on a cost reimbursement basis. The City has a motor pool internal service fund that allocates costs to various funds on a full accrual basis, so that the full costs are recognized and allocated to the various funds in the year that the costs are incurred.

Summer Millage Explanations

The following is an explanation of each millage that comprises your summer tax statement.

SE TAX: (State Education Tax) – The SET was one of several components of Proposal A of 1994 that changed the way in which elementary-secondary education is funded in Michigan. The state levies the SET statewide at a six-mill rate on all real and tangible personal property not otherwise exempt from the property tax. This millage is distributed to the county treasurer who then forwards it to the State of Michigan.

SO TAX: (School Operating) – This millage is another component of Proposal A of 1994. Under the proposal, a school district can levy 18 mills for school operating purposes. An exempt PRINCIPAL RESIDENCE (aka Homesteaded) property is not subject to the levy of school operating millage. For the majority of Swartz Creek taxpayers, this line item will show “EXEMPT” instead of an amount as your property is your Principal Residence and it is exempt from this tax. Businesses, rental properties and people owning multiple properties will pay the school operating millage. This millage is distributed directly to the school district.

SCH B-S: (Swartz Creek Community Schools Building and Site Debt) – Swartz Creek Community Schools Building Sinking Fund for debt repayment. Please contact your school district for more detailed information on their debt millage. This millage is distributed directly to the school district.

SCH DEBT: (Swartz Creek Community Schools Bonding Proposal Debt) – Special elections are held to enable schools to levy millage for such things as school construction or renovation. Please contact your school district for more detailed information on their debt millage. This millage is distributed directly to the school district.

ISD OP: (Genesee Intermediate School District Operating) – Operations of the School District. This millage is distributed directly to the Genesee Intermediate School District. Please contact the school district for more detailed information on their millage.

VOC ED: (Vocation Education Genesee Intermediate School District) – Vocational Education Program for the School District. This millage is distributed directly to the Genesee Intermediate School District. Please contact the school district for more detailed information on their millage.

SPEC ED: (Special Education Genesee Intermediate School District) – Special Education Program for the School District. This millage is distributed directly to the Genesee Intermediate School District. Please contact the school district for more detailed information on their millage.

MOTT OP: (Mott Community College Operating) – Operations for Mott Community College. This millage is distributed directly to Mott Community College with the amount split between the summer and winter tax bills. Please contact the college for more detailed information on their millage.

MOTT DT: (Mott Community College Debt) – Debt retirement for Mott Community College. This millage is distributed directly to Mott Community College with the amount split between the summer and winter tax bills. Please contact the college for more detailed information on their millage.

UNIT OP: (City Operating) – This millage represents all the operating millage established through the City’s charter which took effect in 1959. It encompasses all of the City of Swartz Creek’s Municipal Operations including Parks and Recreation. This millage is set during the budget process each year.

GARBAGE: This millage is comprised of the City of Swartz Creek Refuse Collection & Disposal and Wood Chipping Program. This millage is levied under PA 298 of 1917. This millage is set during the budget process each year.

LOCAL STREETS: (Local Street Reconstruction and Related Debt) – This is an authorized millage for 20 years (2016 through 2035) the purpose of which is to fund construction debt and interest costs and direct costs related to replacement, rehabilitation, repair and maintenance of public streets within the City of Swartz Creek.

COUNTY OP: (County Operating) – This millage represents the operating millage established through Genesee County’s charter which took effect in 1978. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

PUBLIC SFTY SAD: (Public Safety Special Assessment District) – A City wide Special Assessment District that levies a millage on real property within the district to assist in providing funding for public safety. This District was established in 2013 and levied beginning in 2014. This millage is set during the budget process each year and can be increased, without notice, provided the increase is less than 10 percent.

ADMIN FEE: (Administration Fee) – This 1% administration fee is used to defray the costs of property assessments, defending the roll, levying, collecting and distributing property taxes for other taxing entities. This is allowed by section 211.44 of the General Property Tax Act. The 1% fee is charged against all millages, with the exception of the Public Safety Special Assessment District.

Winter Tax Statement Explanation

The following is an explanation of each millage that comprises your winter tax statement.

MOTT OP: (Mott Community College Operating) – Operations for Mott Community College. This millage is distributed directly to Mott Community College with the amount split between the summer and winter tax bills. Please contact the college for more detailed information on their millage.

MOTT DT: (Mott Community College Debt) – Debt retirement for Mott Community College. This millage is distributed directly to Mott Community College with the amount split between the summer and winter tax bills. Please contact the college for more detailed information on their millage.

PARKS: (Genesee County Parks) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

PARA MD: (Genesee County Paramedics) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

LIBRARY: (Genesee District Library) – This is a voter approved millage. Please contact the Genesee District Library for detailed information on this millage. This millage is distributed directly to the Genesee District Library.

AIRPORT: (Bishop International Airport Authority Operating & Development) – This millage is levied in accordance with PA 206 of 1957. This millage does require approval and is distributed directly to Bishop International Airport Authority.

MTA: (Mass Transportation Authority) – This is a voter approved millage. Please contact the Mass Transportation Authority for detailed information on this millage. This millage is distributed directly to the Mass Transportation Authority.

SENIOR CITIZENS: (Genesee County Senior Services) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

HEALTH SERVICES: (Genesee County Health Services) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

VETERANS: (Genesee County Veterans Services) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

MSU EXT: (Genesee County Michigan State Extension Services) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

ANIMALC: (Genesee County Animal Control Shelter) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

CULTURE: (Genesee County Arts Education & Culture Enrichment) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

MENTAL HEALTH: (Genesee County-Genesee Health System’s Community Mental Health) – This is a voter approved millage. Please contact the county for detailed information on this millage. This millage is distributed directly to Genesee County.

ADMIN FEE: (Administration Fee) – This 1% administration fee is used to defray the costs of property assessments, defending the roll, levying, collecting and distributing property taxes for other taxing entities. This is allowed by section 211.44 of the General Property Tax Act. The 1% fee is charged against all millages.

101-GENERAL FUND

Departments:

- 000.000-General Fund Revenue
- 101.000-Council
- 172.000-Executive
- 215.000-Administration/Clerk
- 228.000-Information Technology
- 247.000-Board of Review
- 253.000-Treasurer
- 257.000-Assessor
- 262.000-Elections
- 265.000-Facilities City Hall
- 266.000-Legal Council
- 301.000-Police Dept
- 334.000-Metro Police Authority
- 336.000-Fire Department
- 345.000-Public Safety Building
- 371.000-Building/Zoning/Planning
- 444.000-Sidewalks
- 448.000-Lighting
- 523.000-Grass/Brush/Weeds
- 538.500 Intercommunity Storm Drains
- 567.000-Facilities Cemetery
- 694.000-Community Development Block Grant
- 728.000-Economic Development
- 728.005-Holland Square Streetscape
- 780.000-Parks & Recreation
- 780.500-Mundy Twp Park Services
- 782.000-Facilities Abrams Park
- 783.000-Facilities Elms Road Park

- 786.000-Non-Motorized Trailway
- 788.000-Otterburn Disc Golf Park
- 790.000-Facilities Senior Center/Library
- 794.000-Community Promotions Program
- 797.000-Facilities City Parking Lots
- 851.000-Retired Employee Health Care
- 931.000-Transfers IN
- 965.000-Transfers OUT

202-MAJOR STREET FUND

Departments:

- 000.000-General
- 228.000-Information Technology
- 429.000-Occupational Safety
- 441.000-Miller Rd Park & Ride
- 448.000-Lighting
- 449.500-Right of Way General
- 449.501-Right of Way Storms
- 452.100-Safe Routes to School Grant
- 453.105-Fairchild-Cappy to Miller TIP
- 454.000-Major Streets Projects
- 463.000-Routine Maintenance Streets
- 463-307-Oakview-Seymour to Chelmsford
- 473.000-Routine Maintenance Bridges
- 474.000-Traffic Services
- 478.000-Snow/Ice Removal
- 482.000-Administrative
- 538.500-Intercommunity Storm Drains
- 931.000-Transfers IN
- 965.000-Transfers OUT

203-LOCAL STREET FUND

Departments:

- 000.000-General
- 228.000-Information Technology
- 429.000-Occupational Safety
- 448.000-Lighting
- 449.000-Right of Way Telecomm
- 449.500-Right of Way General
- 449.501-Right of Way Storms
- 455.000-Local Street Projects
- 463.000-Routine Maintenance Streets
- 463.107-Chelmsford-Seymour to Oakview
- 474.000-Traffic Services
- 478.000-Snow/Ice Removal
- 482.000-Administrative
- 538.500-Intercommunity Storm Drains
- 931.000-Transfers IN

204-MUNICIPAL STREET FUND

Departments:

- 000.000-General
- 905.000-Debt Services
- 965.000-Transfers OUT

226-GARBAGE FUND

Departments:

- 000.000-General
- 101.000-Council
- 172.000-Executive
- 215.000-Administration/Clerk
- 228.000-Information Technology
- 253.000-Treasurer
- 257.000-Assessor
- 265.000-Facilities City Hall
- 528.000-Sanitation Collection
- 530.000-Wood Chipping
- 782.000-Facilities Abrams Park
- 783.000-Facilities Elms Rd Park
- 931.000-Transfers IN

248-DOWNTOWN DEVELOPMENT FUND

Departments:

- 000.000-General
- 173.000-DDA Administration
- 728.000-Economic Development
- 728.002-Streetscape
- 728.003-Façade Program
- 728.004-Family Movie Night

401-CAPITAL IMPROVEMENT FUND

Departments:

- 931.000 Transfers IN

402-FIRE EQUIPMENT REPLACEMENT FUND

Departments:

- 000.000-General
- 336.000-Fire Department
- 931.000-Transfers IN

590-SANITARY SEWER FUND

Departments:

- 000.000-General
- 101.000-Council
- 172.000-Executive
- 215.000-Administration/Clerk
- 228.000-Information Technology
- 253.000-Treasurer
- 265.000-Facilities City Hall
- 536.000-Sewer System
- 537.000-Sewer Lift Stations
- 542.000-Read/Bill
- 543.310-Sewer District Rehabilitation
- 543.400-Reline Existing Sewers
- 543.401-Flush/TV Sewers
- 850.000-Other Functions
- 931-Transfers IN

591-WATER SUPPLY FUND

Departments:

- 000.000-General
- 101.000-Council
- 172.000-Executive
- 215.000-Administration/Clerk
- 228.000-Information Technology
- 253.000-Treasurer
- 265.000-Facilities City Hall
- 540.000-Water System
- 542.000-Read/Bill
- 543.230-Water Main Repair USDA Grant
- 850.000-Other Functions
- 905.000-Debt Service
- 931.000-Transfers IN

661-MOTOR POOL FUND

Departments:

- 000.000-General
- 172.000-Executive
- 228.000-Information Technology
- 253.000-Treasurer
- 265.100-Facilities City Garage
- 850.000-Other Functions
- 931.000-Tansfers IN

City of Swartz Creek
Fund Balance & Reserve Policy
November 28, 2022

I. Scope

The Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes classifications to provide consistency in fund balance reporting and greater transparency in the governmental sector. This fund balance/reserve policy defines those classifications, establishes appropriate levels of fund balance/reserves by various fund types, and the spending hierarchy associated with use and replenishment of reserves.

II. General Objectives

This policy serves as a measure of financial resources available in governmental and proprietary funds to mitigate current and future risks. Establishing a fund balance/reserve policy is the most responsible way to ensure against unanticipated events which would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services.

A fund balance/reserve policy will ensure the City maintains adequate reserves in various operating funds and provides the capacity to: (1) meet daily cash flow financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies. The information derived from consistent reporting will identify available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing programs, or enhance financial position.

III. Governmental Fund Classifications

The procedures for reporting certain categories of fund balance within the annual financial statements for the City's governmental funds are classified in one of the following categories:

Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items, inventories, or long-term notes receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment.

Restricted – amounts that can be spent only for specific purposes stipulated by (a) external resource providers, such as creditors, grantors, contributors, or laws or regulations of other governmental entities; or (b) imposed by law through constitutional provisions or enabling legislation that creates the revenue source and restricts its use.

Committed – amounts that can be used only for the specific purposes determined by formal action (resolution) of the City Council, the City’s highest level of decision-making authority. Commitments are binding unless removed by the City Council’s formal action. Any formal action should occur prior to the end of the fiscal year.

Assigned – amounts approved by the City Manager intended to be used for specific purposes that are not restricted or committed.

Unassigned – the remaining portion of fund balance that does not fall into another category; applies to the General Fund only.

IV. Description of Funds

Governmental Funds

General Fund – This fund has various classifications and is the only governmental fund that has unassigned fund balance. The target unassigned reserve is in addition to all other reserves or designation of fund balance which have expenditure authority limited to a specific purpose.

Special Revenue Funds – These funds are created with an underlying legal authority as an individual fund to account for proceeds from a specific revenue source that is legally restricted to expenditures for a specified purpose. Therefore, the residual balance at year-end are reported as restricted.

Debt Service Fund – These funds are subject to certain restrictions associated with the issuance of bonds. This policy does not create any specific reservation within the debt service fund, but rather reports the year-end balances as restricted.

Enterprise Funds

The City has two enterprise funds to account for the following utility services: water supply and sanitary sewer. These utility funds should maintain a fund balance level that provides adequate cash reserves to ensure a good financial management plan. The water/sewer rate study recommends four months of expenditures.

Internal Service Funds

Motor Pool Fund – This fund is designated to cover the cost to purchase future vehicle and equipment replacement. With a funded vehicle replacement policy in place the City is able to provide a financially cost-effective and efficient Motor Pool Fund.

V. Target Level

The fund balance/reserve levels established by this policy shall be in addition to all other reservations, including but not limited to amounts reserved for debt service or renewal and replacement of long-lived assets.

The City will establish a fund balance target level to maintain adequate cash flow and reduce the demand for short-term borrowing. The unassigned fund balance is the residual amount available that has not been restricted, committed, or assigned to a specific purpose.

General Fund - This fund shall strive to maintain at least 35% of operating revenues, which excludes resources that have been committed or assigned to a special purpose (e.g. recreation grants).

Special Revenue Funds (Streets) – These funds will have no minimum reserve required. These funds can be spent to zero. The City strives to maintain a minimum fund balance of 25% of the MDOT apportioned Act 51 annual revenues for the Major and Local Street Funds.

Debt Service Funds – These funds shall maintain a minimum balance as outlined in bond covenants. If there are no specific requirements, the fund shall maintain a balance at year end equal to 50% of the debt service payments for the next fiscal year.

Enterprise Funds - The enterprise operating funds shall strive to maintain at least 35% of operating revenues.

Motor Pool Fund – The City strives to maintain a minimum fund balance of at least 50% of operating revenues, which excludes resources that have been committed or assigned to some other purpose.

Garbage Fund – The City strives to maintain a minimum fund balance of at least 50% of operating revenues, which excludes resources that have been committed or assigned to some other purpose.

Fire Equipment Fund – These funds will have no minimum reserve required. These funds can be spent to zero.

DDA Fund – The City strives to maintain a minimum fund balance of at least 25% of operating revenues or 50% of the annual debt service, whichever is more. This excludes resources that have been committed or assigned to some other purpose.

The City shall maintain at least \$500,000 in each of the following three funds: general fund, water supply fund and sanitary sewer fund to be committed to emergency expenses related to disaster recovery. These funds will be used to cover the costs associated with mitigating and recovering from a disaster. If funds are used, they should be replenished over a three-year period.

All other governmental funds have different objectives, cash flow patterns; therefore, the appropriate level of fund balance is determined on a case-by-case basis.

VI. Spending Hierarchy

The City shall spend restricted amounts first unless there are legal documents that prohibit this practice. Prior to the use of unassigned/unrestricted fund balance amounts, the City shall use committed funds first, followed by assigned amounts, provided those classifications could be used. In the event the unassigned fund balance exceeds the target level, the excess may be utilized for any lawful purpose within the fund, preferably one-time expenditures which are not recurring operating costs. Appropriation from unassigned fund balance shall require City Council approval.

In the event the unassigned fund balance falls below the target level prescribed, the City Manager shall present a solid plan to replenish the fund balance/reserve within three years.

VII. Annual Review

During the annual budget adoption process, the Treasurer shall review the unassigned fund balance from the most recent annual audit for compliance with the provisions of this policy. An estimated fund balance calculation of the current adopted budget is used to determine the amount of fund balance available at the beginning of the period for which the budget is being prepared.

City of Swartz Creek

Five Year Consolidated Capital Improvement Plan*

Year 1

FY Year: 2024

Note: Many projects will likely extend into 2024-2025 fiscal year

| <u>Project Name</u> | <u>Description</u> | <u>Estimated Cost</u> | <u>Funding Status</u> | <u>Implementation Status</u> | <u>Reference Document</u> |
|----------------------------|--|-----------------------|-----------------------|------------------------------|--|
| Durwood Drive | Reconstruct Durwood/Norbury/Whitney | \$1,900,000 | Funded | Underway | 20 Year Paving Program (2016) |
| Durwood Water | Replace Durwood/Norbury water main | \$1,000,000 | Funded | Underway | 2017 Water Asset Management Plan |
| Seymour Road Water Main | Replace section of water main | \$600,000 | Funded | Underway | 2017 Water Asset Management Plan |
| Winshall Drive | Reconstruct Winshall Drive | \$2,000,000 | Funded | Underway | 20 Year Paving Program (2016) |
| Winshall Water | Replace Winhsall water main | \$900,000 | Funded | Underway | 2017 Water Asset Management Plan |
| Greenleaf Drive | Reconstruct Greenleaf Drive | \$1,600,000 | Funded | Underway | 20 Year Paving Program (2016) |
| Greenleaf Water | Replace Greenleaf main | \$800,000 | Funded | Underway | 2017 Water Asset Management Plan |
| Abrams Park | Remove exercise equipment, forestry, bike racks, benches, sidewalk, and interpretive signs | \$100,000 | Funded | Planning | 2023 Park Plan |
| Otterburn | Interpretive signs | \$5,000 | Funded | Planning | 2023 Park Plan |
| Elms Park | Bike racks, benches, and interpretive signs | \$20,000 | Funded | Planning | 2023 Park Plan |
| DDA Wayfinding | Plan direction and attraction signs throughout downtown | \$40,000 | Funded | Planning | 2022 DDA Plan |
| Sewer Inspections | Inspect Sewers (years 1 of 8), Elms, Dye & Miller | \$100,000 | Funded | Awarded | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Birchcrest Drive | Refurbish asphalt surface | \$350,000 | Funded | Underway | 20 Year Paving Program (2016) |
| Valleyview Drive | Refurbish asphalt surface | \$200,000 | Funded | Underway | 20 Year Paving Program (2016) |
| Chesterfield/Oakview Drive | Refurbish asphalt surface | \$300,000 | Funded | Underway | 20 Year Paving Program (2016) |
| Local St Rehabilitation | Rehabilitate School Street (Partial), Maple, and Raubinger | \$100,000 | Budgeted | Planning | 20 Year Paving Program (2016) |
| Total Investment | | \$10,015,000 | | | |

FY Year: 2025

Year 2

| <u>Project Name</u> | <u>Description</u> | <u>Estimated Cost</u> | <u>Funding Status</u> | <u>Implementation Status</u> | <u>Reference Document</u> |
|-------------------------|--|-----------------------|-----------------------|------------------------------|--|
| Abrams Path | Provide non-motorized path for Abrams Park | \$50,000 | Tentative budget | Pre-planning | 2023 Park Plan |
| Otterburn Park | Construct Pavilion, bathrooms, and other features | \$600,000 | Partially funded | Grant acquisition | 2023 Park Plan |
| Holland Square | Place a common area on the north side of the parcel | \$200,000 | Partial budget | Planning | 2022 DDA Plan |
| Sewer Inspections | Inspect Sewers (years 2 of 8) Bristol, Otterburn, Morrish & S Downtown | \$100,000 | Funded | Awarded | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Don Shenk Drive | Reconstruct Don Shenk Drive | \$1,500,000 | Budgeted | Design Underway | 20 Year Paving Program (2016) |
| Cappy Lane | Reconstruct/Rehabilitate Cappy Ln | \$600,000 | Budgeted | Design Underway | 20 Year Paving Program (2016) |
| Cappy Lane | Replace Cappy Water Main (Partial) | \$600,000 | Budgeted | Design Underway | 2017 Water Asset Management Plan |
| Total Investment | | \$3,650,000 | | | |

FY Year: 2026

Year 3

| <u>Project Name</u> | <u>Description</u> | <u>Estimated Cost</u> | <u>Funding Status</u> | <u>Implementation Status</u> | <u>Reference Document</u> |
|-------------------------|--|-----------------------|-----------------------|------------------------------|--|
| Elms Park drainage | Engineer and install water removal options for central areas | \$30,000 | Tentative budget | Pre-planning | 2023 Park Plan |
| Abrams Park | Forestry | \$25,000 | Tentative Budget | Pre-planning | 2023 Park Plan |
| Wayfinding Signs | Install a phase of downtown and community entrance and directional signs | \$100,000 | Tentative budget | Planning | 2022 DDA Plan |
| Sewer Inspections | Inspect Sewers (years 3 of 8) TBD | \$100,000 | Funded | Awarded | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Sewer Lining | Refurbish lines (Miller & Elms as Needed) | \$200,000 | In budget | Pre-Planning | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Total Investment | | \$455,000 | | | |

FY Year: 2027

Year 4

| <u>Project Name</u> | <u>Description</u> | <u>Estimated Cost</u> | <u>Funding Status</u> | <u>Implementation Status</u> | <u>Reference Document</u> |
|--------------------------------|--|-----------------------|-----------------------|------------------------------|--|
| Sewer Inspections | Inspect Sewers (years 4 of 8) TBD | \$100,000 | In Budget | Pre-Planning | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Sewer Lining | Refurbish lines (Miller & Dye as Needed) | \$200,000 | In budget | Pre-Planning | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Wayfinding Signs | Install a phase of downtown and community entrance and directional signs | \$100,000 | Tentative budget | Planning | 2022 DDA Plan |
| Spring Brook Connection | Install a water line to connect Springbrook and Springbrook East | \$100,000 | In Budget | Pre-Planning | 2017 Water Asset Management Plan |
| Downtown Street Rehabilitation | Rehabilitate Church, Frederick, S. Brady, School, Crapo | \$450,000 | Tentative | Pre-planning | 20 Year Paving Program (2016) |
| Total Investment | | \$950,000 | | | |

FY Year: 2028

Year 5

| <u>Project Name</u> | <u>Description</u> | <u>Estimated Cost</u> | <u>Funding Status</u> | <u>Implementation Status</u> | <u>Reference Document</u> |
|-------------------------|--|-----------------------|-------------------------------------|------------------------------|--|
| Miller Road | Seek TIP funds for East Miller rehabilitation | \$1,800,000 | Not in budget (MDOT Grant required) | Pre-planning | 20 Year Paving Program (2016) |
| Wayfinding Signs | Install a phase of downtown and community entrance and directional signs | \$100,000 | Tentative budget | Planning | 2022 DDA Plan |
| Sewer Inspections | Inspect Sewers (years 5 of 8) TBD | \$100,000 | In Budget | Pre-Planning | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Sewer Lining | Refurbish lines (Bristol, Otterburn, Morrish & S Downtown as Needed) | \$250,000 | In budget | Pre-Planning | 2017 Sanitary Sewer Rehabilitation Plan (Modified) |
| Total Investment | | \$2,250,000 | | | |

*Projects are listed by calendar year; projects may span multiple fiscal years (July-June)

8.2 ACTION PLAN

The implementation tools outlined prior are available and should be used to achieve the goals and objectives of the Master Plan. Comprehensive implementation actions have been developed to organize and apply these tools. Under each topic, specific actions, tools, and a time frame for implementation are identified. The details of the strategies to implement the Master Plan are specified in the table below.

TIME FRAME

- Ongoing: annually
- Immediate: 1-3 years
- Short: 4-5 years
- Long: 5-15 years

RESPONSIBLE PARTY

- CC: Council
- County: Genesee County
- PC: Planning Commission
- DDA: Downtown Development Authority
- P&R: Parks & Recreation Advisory Board
- MPA: Metro Police Authority
- Staff: City of Swartz Creek Staff

TOOL

- Reg: Regulatory
- Policy: Policy/Program
- CIP: Capital Improvement
- Partner: Partnership

TRANSPORTATION

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|--|------------|-------------------|---------|
| 1. Require traffic impact studies as part of the development review process to mitigate the impact of development on traffic. | Ongoing | CC | Reg |
| 2. Require non-motorized paths or sidewalks to be installed within all new residential developments in order to enhance connectivity within the City’s non-motorized system. Exceptions to be allowed sparingly on a case-by-case basis. | Ongoing | CC | Reg |
| 3. Utilize tools like road and pedestrian connections between subdivisions, coordinated signals and access management to regulate traffic and minimize the need to widen roads. | Ongoing | Staff | CIP |
| 4. Implement and renew the 20 year street program. | Ongoing | CC, Staff | Policy |
| 5. Apply access management standards, including driveway and intersection spacing, minimum sight distances, and shared access systems to help preserve road capacity and improve safety along main corridors. | Ongoing | Staff | Reg |
| 6. Implement Complete Streets Design Guidelines that require streetscape, pedestrian amenities, and traffic calming measures along all new corridors and in front of new development. | Immediate | CC | Reg |
| 7. Prioritize sidewalk improvements to fill gaps in the network. | Immediate | Staff | Reg |
| 8. Coordinate long-range traffic projections and programming of needs with MDOT, Genesee County Metropolitan Planning Commission, and adjacent communities. | Immediate | Staff | Partner |
| 9. Consider encouraging alternative modes of transportation such as bicycle and ride sharing, utilizing design that promotes micro-mobility use. | Short | Staff | Policy |
| 10. Consider design guidelines that recommend parking lot buffers, landscaping and pedestrian connections within surface parking lots. | Short | PC | Policy |
| 11. Continue installation of pedestrian refuge islands where appropriate along Miller Road | Short | Staff | CIP |

ECONOMIC DEVELOPMENT

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|--|------------|--------------------------|---------|
| 1. Ensure that commercial uses are of a size, scale, and character consistent with other development in the area. | Ongoing | PC | Policy |
| 2. Update codes and penalties to strengthen blight enforcement efforts. | Ongoing | CC, PC | Policy |
| 3. Identify additional resources, incentives and grants to assist with façade improvements, environmental cleanup and restoration, redevelopment of core downtown sites. | Ongoing | PC, CC | Policy |
| 4. Utilize Redevelopment Ready Communities to develop promotional materials for key sites. | Ongoing | CC, Staff | Partner |
| 5. Focus efforts and resources when available on priority redevelopment sites. | Ongoing | Staff | Reg |
| 6. Work with the DDA and the Chamber to develop a promotional platform to highlight local businesses and events to residents and potential outside markets to attract visitors. | Ongoing | DDA, Chamber of Commerce | Partner |
| 7. Work with the Visitors and Convention Bureau of Genesee County to highlight local events and drive visitors to Swartz Creek. | Ongoing | DDA, County | Partner |
| 8. Encourage commercial uses such as small-scale retail; professional offices for physicians, optometrists, chiropractors, dentists, psychologists, and similar professions. | Ongoing | PC | Policy |
| 9. Ensure businesses have frontage on Morrish Road and build to the right-of-way or agreed-upon short distance setback. | Ongoing | PC | Reg |
| 10. Work with the Flint & Genesee Chamber Economic Development team to ensure available properties in the City are listed on Zoom Prospector and host local small business educational events. | Ongoing | Staff | Partner |
| 11. Prepare a city-wide fact sheet identifying target industrial markets, properties available, proximity to major markets and any other asset to attract new industry. | Immediate | Staff | Policy |
| 12. Promote Bishop Airport in city branding. | Immediate | Staff | Reg |
| 13. Prioritize sites available for manufacturing growth and promote them. | Immediate | Staff | Policy |

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|---|------------|----------------------------|---------|
| 14. Increase capacity of the chamber to become the City’s primary promotional entity. | Short | Staff, Chamber of Commerce | Partner |
| 15. Utilize TIF Funds to assist with downtown feasibility analyses as needed. | Short | Staff, DDA | Reg |
| 16. Review and update DDA Development Plan to ensure a current project list and access to all tools available to the DDA. | Short | Staff, DDA | Reg |
| 17. Develop a gateway strategy to welcome shoppers and visitors to Swartz Creek. | Short | DDA, PC | Reg |
| 18. Enhance the entryway to Sports Creek as a prime destination site for the City should it be re-purposed. | Long | Staff, DDA, PC | Policy |

NATURAL FEATURES AND PARKS

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|---|------------|-------------------|---------|
| 1. Discourage land uses that have a risk of pollution from locating adjacent to significant natural features. | Ongoing | PC | Policy |
| 2. Require detailed natural resource inventories and documentation of key features that will be protected and managed with large development proposals. | Ongoing | PC, P&R | Policy |
| 3. Consider a conservancy or land trust organization if greenspace intended for long-term preservation is not feasible for management by the city. | Ongoing | P&R | Reg |
| 4. Work with developers to identify natural features and incorporate them into proposals that retain their ability to function as part of the natural system, minimize development impact, and promote human interaction. | Ongoing | PC | Reg |
| 5. Promote the planting of additional vegetation that complements existing natural areas that are to be retained. | Ongoing | P&R | Policy |
| 6. Encourage local botanical societies, garden clubs, and individuals to sponsor and maintain specific areas within the overall landscape development plan for such areas. | Ongoing | P&R | Partner |
| 7. Restrict development of important natural areas and/or features through zoning, private open space, conservation easements, purchase by conservancies, or public acquisition. | Ongoing | PC, P&R | Policy |
| 8. Encourage protection of floodplains, wetlands, and other environmental features when reviewing development proposals | Ongoing | PC, P&R | Reg |
| 9. Prohibit or significantly limit development that would disturb or impact floodplains or wetlands. | Ongoing | PC, P&R | Policy |
| 10. Pursue regional watershed planning with neighboring communities, state, and county agencies. | Ongoing | P&R | Partner |
| 11. Maintain and upgrade existing parks to meet the needs of the community in accordance with the parks and recreation plan. | Ongoing | P&R, Staff | Reg |
| 12. Update the Parks and Recreation Master Plan every five years. | Ongoing | P&R | Reg |
| 13. Conduct regular evaluations of current facilities in comparison to the needs and level of residential and employment population. | Ongoing | P&R | Reg |

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|--|------------|-------------------|---------|
| 14. Ensure private open space will be maintained through specific agreements or subdivision condominium documents. | Ongoing | PC | Policy |
| 15. Preserve and/or restore areas with unique natural features, such as trees, forests, natural drainage areas, and nature trails as a way of providing passive recreation opportunities. | Ongoing | P&R | Policy |
| 16. Work with non-profits to perform maintenance and/or upgrade recreational facilities. | Ongoing | P&R | Partner |
| 17. Use Mundy partnership to expand staff and equipment capacity through economies of scale. | Ongoing | CC, P&R | Partner |
| 18. Promote sustainable building practices to promote lower water and energy consumption. | Immediate | PC, Staff | Policy |
| 19. Explore opportunities to provide for the passive and active recreational needs of all residents. | Short | P&R | Policy |
| 20. Evaluate options for acquiring future recreational sites based on the expectations of city residents in the future as they become available or additional studies are completed and funding becomes available. | Short | P&R | Reg |
| 21. Promote the development of recreation facilities by private sources, non-profit organizations, clubs, and schools. | Short | P&R | Partner |
| 22. Explore opportunities for joint recreational services with other groups including schools, churches, surrounding communities, and organizations. | Short | P&R | Partner |
| 23. Encourage development of usable open space within new residential subdivisions. | Short | PC | Policy |
| 24. Plan and develop recreational facilities as multi-use facilities, where feasible. | Short | P&R | CIP |
| 25. Consider pocket-parks or community gardens in new or existing neighborhoods and downtown. | Short | PC, P&R | Reg |
| 26. Set higher development standards or flexible/creative zoning for areas with significant natural features so development is more sensitive to the surrounding environment. | Short | PC | Policy |
| 27. Make public access available to land adjacent to the Swartz Creek. | Short | P&R | Reg |

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|--|------------|-------------------|---------|
| 28. Evaluate the potential to create user interaction points with the Swartz Creek for the purpose of recreation or education. | Long | P&R | Reg |
| 29. Aspire to have an high level of maintenance and cleanliness of all parks and public spaces. | Long | Staff, P&R | Reg |
| 30. Seek construction of a regional county park in west-central Genesee County. | Long | CC, P&R, County | Partner |
| 31. Develop and promote the creek for recreation. | Long | P&R, PC | Reg |
| 32. Integrate walking paths, community gardens, and other desirable amenities with natural areas. | Long | P&R, Staff, PC | Reg |

NEIGHBORHOODS

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|---|------------|-------------------|--------|
| 1. Consider incentives such as Planned Unit Development Districts and flexible zoning to offer developers opportunities to provide an affordable mix of housing, through a mixture of densities, housing unit types, and size of housing units. | Ongoing | DDA, Staff, PC | Policy |
| 2. Include neighborhood businesses where appropriate in large projects. | Ongoing | PC | Reg |
| 3. Maintain and reconstruct local streets. | Ongoing | Staff | Reg |
| 4. Identify areas in the City core to encourage new housing development, especially missing middle housing (see "Missing Middle Housing" on page 45) which can attract workforce and families to the City. | Ongoing | DDA, PC, Staff | Reg |
| 5. Require high standards in housing developments so that attractive neighborhoods, good housing design, durable materials (such as brick) and construction, privacy, and access to usable and convenient open space are achieved. | Immediate | PC, CC | Policy |
| 6. Provide zoning incentives such as a planned development district and/or density bonus for the creation of additional senior housing to meet growing future demand. | Immediate | Staff, CC | Policy |
| 7. Promote infill and dense housing in and near downtown to help revitalize the downtown business area | Short | CC, DDA, PC | Policy |
| 8. Stabilize residential areas by monitoring and evaluating the encroachment of incompatible land uses into residential neighborhoods and eliminating non-conforming uses. | Long | PC, CC | Policy |
| 9. Monitor and evaluate the impacts of short-term rentals. | Long | PC, CC | Reg |
| 10. Integrate large projects directly with the existing urban fabric and major street network. | Long | Staff, PC, DDA | Reg |

DOWNTOWN

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|--|------------|-------------------|-----------------|
| 1. Continue adding street trees, flower plantings (annual and perennial) and pedestrian amenities such as art and wayfinding signs | Ongoing | Staff, DDA | Reg |
| 2. Collaborate with private property owners on Miller to close redundant/disused driveways | Ongoing | Staff, CC | Policy, Partner |
| 3. Pursue federal and state funding for roadway landscaping projects | Ongoing | Staff, DDA | Partner |
| 4. Use low-cost, temporary measures, such as portable street furniture, to test concepts for the arrangement and design of civic spaces before committing to more costly, permanent arrangements | Ongoing | Staff, DDA | Reg |
| 5. Promote the use of the Civic Center and downtown areas for community events and activities. | Ongoing | DDA | Policy |
| 6. Use vacant spaces or underutilized sites in downtown to host popup events to increase programming in the City and to drive visitors to the core of the downtown | Ongoing | DDA | Partner |
| 7. Utilize the Design Guidelines to ensure that new development and/or redevelopment projects are an asset to the community and, where appropriate, are compatible with and result in an upgrade to existing development | Ongoing | DDA, PC, CC | Reg |
| 8. Establish a consistent and attractive signage and landscaping theme at major gateways into the City to inform and welcome visitors. | Immediate | Staff, DDA | Policy |
| 9. Encourage public art and murals. | Immediate | DDA, P&R | Partner |
| 10. Promote historic preservation and the adaptive reuse of former institutional uses, such as the former Methodist church. | Short | DDA | Policy |
| 11. Explore partnerships for operations and management of potential farmers markets at Holland Square or the Civic Center. | Short | DDA | Partner |
| 12. Install rain gardens and landscaping to promote water quality and reduce the visual scale of the street | Short | Staff, DDA | Policy |
| 13. Consider the establishment of a downtown Social District with common areas for alcohol consumption as permitted by LARA | Short | CC, DDA | Reg |
| 14. Reduce the appearance of overhead wires in the downtown area by screening them with vegetation, reducing the number o outdated/redundant wires, or relocation (if practical) | Long | CC, DDA | Reg |
| 15. Consider future designation as a Michigan Main Street community | Long | CC, DDA | Policy |

LAND USE

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|---|------------|-------------------|--------|
| 1. Promote the mixture of uses and higher densities within new sites. | Ongoing | PC | Policy |
| 2. Ensure that transition areas that are evolving from residential to commercial use develop uniformly and on a scale to avoid ‘spot zones’ | Ongoing | PC | Reg |
| 3. Encourage nonconforming sites to gradually upgrade and be brought into greater conformance with the Zoning Ordinance. | Ongoing | PC | Reg |
| 4. Encourage and regulate infill development to ensure compatability. | Ongoing | PC | Reg |
| 5. Ensure that entryways into the City create a positive impression of Swartz Creek and match the historic character of the community. | Ongoing | PC, DDA | Policy |
| 6. Refer to the Master Plan when considering rezonings | Ongoing | PC, CC | Reg |
| 7. Protect significant environmental features during site development, including water, trees and other vegetation. Replace these features when saving/preserving isn’t practical. | Ongoing | PC, P&R | Policy |
| 8. Provide landowners with a reasonable and practical use of their land in consideration of the above factors, though not necessarily the most profitable use. | Ongoing | PC | Reg |
| 9. Designate low intensity land uses for environmentally sensitive areas such as in the vicinity of flood-prone areas. | Immediate | PC | Policy |
| 10. Ensure compatibility of existing land uses and protection of property values by directing land uses to appropriate locations that have or are intended to have similar types of uses. | Immediate | PC | Policy |
| 11. Require sidewalks and connectivity to non-motorized trails where appropriate. | Immediate | PC | Policy |
| 12. Continue to require all new development to be adequately served by municipal water and sewer. | Short | Staff | Policy |
| 13. Diversify the tax base to help support the public services and facilities desired by city residents. | Long | PC | Reg |

COMMUNITY SERVICES

| ACTION | TIME FRAME | RESPONSIBLE PARTY | TOOL |
|--|------------|-------------------|---------|
| 1. Maintain a high level of public safety services to ensure property and personal safety. | Ongoing | Public Safety | Reg |
| 2. Strengthen code compliance. | Ongoing | Staff, MPA | Reg |
| 3. Provide public and encourage private community facilities in size, character, function and location suitable to their users | Ongoing | Staff | Policy |
| 4. Assist and guide community organizations and citizen groups in their efforts to provide needed community facilities and services that benefit the community. | Ongoing | Staff | Partner |
| 5. Promote shared and underground stormwater systems amongst developments to reduce environmental impacts, land consumption, and maintenance issues. | Ongoing | Staff | Reg |
| 6. Provide assistance or information to residents and neighborhood organizations on practices to protect water quality and wetlands, maintenance of open space, and storm-water facilities, etc. | Ongoing | Staff | Reg |
| 7. Continue efforts to provide quality refuse and yard waste pickup, as well as brush chipping and recycling. | Ongoing | Staff | Reg |
| 8. Provide enhanced, efficient, and effective general services. | Ongoing | Staff | Reg |
| 9. Encourage maintenance of existing buildings | Ongoing | Staff | Reg |
| 10. Seek to increase office staff availability to the public by arranging flex office schedules, staggering lunches, and adjusting work weeks. | Ongoing | Staff | Policy |
| 11. Communicate information of interest to residents through the City's web page and newsletters. | Ongoing | Staff | Policy |
| 12. Hold an annual meeting between City Council and Planning Commission to discuss priorities and master plan progress | Ongoing | PC/CC | Policy |
| 13. Embrace and promote SeeClickFix and/or other 211 style services. | Immediate | Staff, MPA | Policy |
| 14. Conduct vulnerability assessment per Genesee County Hazard Mitigation Plan or RRC Resilience-Readiness evaluation to identify areas for ongoing improvement to prepare for natural or human-made shocks and stresses | Short | Staff, CC | Policy |
| 15. Develop and train the existing City work force to plan for reliable succession. | Long | Staff, MPA | Policy |

Table 4: City of Swartz Creek DDA Projects

| | DDA Allocated Costs |
|---|----------------------------|
| Enhancement Improvements | |
| Miller Road Corridor Enhancement (2,200 feet) | \$800,000 |
| Morrish Road Corridor Enhancement | \$900,000 |
| Morrish Rd/I-69 Overpass Corridor Enhancement | \$425,000 |
| Fortino Road Corridor Enhancement | \$575,000 |
| Holland Road Corridor Enhancement | \$125,000 |
| Future Road Extensions Corridor Enhancement | \$325,000 |
| Burial or Relocation of Overhead Utility Lines | \$800,000 |
| I-69/Morrish Rd Gateway Treatment | \$225,000 |
| Miller Road (east and west) Gateway Treatment | \$125,000 |
| Morrish Road (north and south) Gateway Treatment | \$125,000 |
| Property/Structure Acquisition | \$125,000 |
| Building Rehabilitation | \$300,000 |
| Public Art/Sculptures | \$175,000 |
| Update Traffic Signals | \$250,000 |
| Façade and Signage Improvements | \$320,000 |
| Transportation Improvements | |
| Traffic Study | \$25,000 |
| Street maintenance and repairs | \$550,000 |
| Intersection Improvements | \$725,000 |
| Road Extensions | \$725,000 |
| Alley construction | \$325,000 |
| Way-finding | \$250,000 |
| Public Parking | \$525,000 |
| Sidewalks/Pathways | \$225,000 |
| Transit Enhancement | \$125,000 |
| Public Facility Improvements | |
| Water Main, Sanitary Sewer, and Storm Drainage Improvements | \$850,000 |
| Park Development | \$300,000 |
| Wireless Internet Access | \$100,000 |
| Community Center | \$300,000 |
| Library | \$300,000 |
| City Hall | \$300,000 |
| Administration and Planning | |
| Marketing Plan | \$20,000 |
| Webpage Development | \$10,000 |
| DDA Promotion | \$250,000 |
| Events and Festivals | \$350,000 |
| General Administration | \$450,000 |
| Total Project Costs | \$12.3 million |

Goal 4: Regularly review maintenance practices and policies for park facilities and update when necessary

- Park and Recreation Advisory Board to review procedures on an annual basis (upon meeting of new members in February) and provide recommendations to city staff and/or council.
- Be proactive with volunteer groups to complete maintenance efforts in coordinated effort with each other and city staff; better communication between Department of Public Works (DPW), city services, and volunteer groups.
- Review Park properties to determine current usage.
- Establish a maintenance schedule and budget for recreation items such as phases of re-staining of the wood playground in Elms Park to complete a comprehensive process for upkeep of this facility.
- Coordinate with the school district to improve the properties that provide increased access to natural features and education on forestry, water, and land stewardship.

Action Plan

The following is a description of the projects the Parks and Recreation Advisory Board has determined are recreational priorities for the city. Justification is provided for each project. A list of potential funding sources is also included.

Short-Term Projects

- Replace backstop in Elms Park. Work on maintenance around the park as well with the playground equipment.
- Develop checklist for routine asset maintenance.
- Remove and replace the cottonwood trees in Abrams Park with something new (i.e. swamp oak, elm trees).
- Annual maintenance to play equipment, including staining of sections of Elms Park play structure in a more organized, thorough manner rather than tackling the entire structure at one time.
- Depending on grants and other match funding, development of the non-motorized trail may be timely with improved bid pricing due to local road projects by the city.
- Additional security measures to protect parks from vandals.
- Add parking on the east side of Elms Park while maintain green space and the separation between the parking area and park amenities.
- Bike racks downtown at Holland Square

Elms Park Internal Trail

- City proposes that an aggregate non-motorized trail system be developed throughout the park which would establish a pedestrian trail of high priority for the city.
- Trail users will be able to enter the park from the sidewalk along Elms Road without having to share the entry drive with vehicles. Trail would be of barrier-free design, 8 to 10 feet in width and would allow for a wide range of walkers, runners, people in wheelchairs/walkers or bikers to use the trail safely and efficiently.

- Trailhead location would also be developed to have seating, water fountains and bike racks. Signage and wayfinding would also be installed along trail to provide direction and places of interest in the park.

Extend Non-Motorized Trail to Elms Road Elementary School

There is an existing easement (owned by Consumers Energy) that connects Elms Road Elementary to the park. The trail connection would provide the school with an opportunity to utilize the facility for recreational activities such as gym classes and cross-country running events. Trail will also provide a pedestrian connection from the school to the residential neighborhoods to the south.

Mid-Term Projects

- Remove exercise stations in Abrams Park and continue to improve restrooms.
- Repurpose tennis courts at Abrams Park
- Continue to make improvements at all park properties to ensure accessibility to all park amenities (i.e. playground equipment, field access, parking accommodations).
- Work with the school district to develop the southwest corner of Cappy and Fairchild to include forestry education, community garden, play equipment, and creek observation deck.
- Work with Swartz Creek Community Schools to plan the reuse of the Mary Crapo site. This site could provide additional property for future sports fields for the school district. A cooperative effort with the school might be sought as both the city and schools have limited budgets.
- Converting softball fields to baseball fields is still a viable option. Most of the softball fields could be converted since most of the groups that would use the field would be little league teams.
- Development of a non-motorized trail along Swartz Creek through Abrams Park would be an attractive location for a trail system.

Paved or aggregate trail system that would provide public access to the waterway and act as a pedestrian link between park facilities. Trail users would be able to enter the park from the sidewalk along Winshall Drive. Barrier-free design, constructed on paved or aggregate surface, striped and 8 to 10 feet in width; proposed length to be 1,300 feet (or ¼ mile).

Maintain open space and providing light in those spaces to prevent vandalism and promote usage of space for recreational activities.

Long-Term Projects

- Complete work at Otterburn Park.
- Construction of pavilion, bike station, 8-foot accessible paths through the site, parking, signage, restrooms, forestry, and sledding hill.
- Extend Non-Motorized Trail to Swartz Creek Middle School
- Develop trail connection to Swartz Creek Middle School by extending the existing trail from the park to the school along the Genesee County drain easement.

City of Swartz Creek Five-Year Parks and Recreation Plan

Develop Non-Motorized Trail Regional Connections

Work with the Genesee County Metropolitan Planning Commission (where necessary) to complete trail sections around Swartz Creek

Continued improvements on Michael R. Shumaker Bicentennial Park and potential partnership with the Swartz Creek DDA (i.e., Hometown Days Committee).

Develop partnerships with groups like Swartz Creek Schools, Mundy Township, Genesee County Parks and youth athletic groups in the area for recreational programming and volunteerism.

DRAFT

Capital Improvement Plan

The following schedule is a summary of the action plan that includes key maintenance and development projects in an approximated timeline for completion pending available funding:

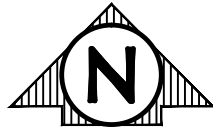
Funding Key:

- MNRTF – MDNR Trust Fund
- Passport – MDNR Recreation Passport
- SPARK – MDNR Spark Grant
- TAP – MDOT Transportation Alternative Program
- GF – General Fund
- Private – Private Donation/Foundations

| Capital Improvement Plan | | | |
|--|---|------------------|--|
| Year | Project | Cost | Funding |
| Years 0-5 | Abrams Park | | |
| | • Tree replacement (on-going) | \$15,000 | CE, Private GF, Passport |
| | • Annual maintenance (\$40,000 per year x 5) | \$200,000 | |
| | • Renovate restroom facilities, remove exercise stations – Minor renovations have already occurred (doors and fixtures) | \$25,000 | |
| | • Additional Seating (Benches) | \$5,000 | |
| | • Refurbish basketball courts (2023) | \$200,000 | |
| | • Interpretive Signage | \$5,000 | |
| | • Bike Racks | \$1,500 | |
| | Total | \$451,500 | |
| | Elms Park | | |
| | • Replace backstops (2023) | \$5,000 | GF, Passport, Private |
| | • Drainage improvements, extend internal path (2023) | \$20,000 | |
| | • Additional Seating (Benches) | \$5,000 | |
| | • Interpretive Signage | \$5,000 | |
| | • Annual maintenance (\$50,000 per year x 5) | \$250,000 | |
| | • Parking Issues | T.B.D. | |
| | • Bike Racks | \$1,500 | |
| | Total | \$286,500 | |
| | Otterburn Park | | |
| | • Pavilions | \$200,000 | GF, Passport, MNRTF, SPARK, Private |
| | • Gravel parking and ADA accessible parking spaces | \$80,700 | |
| | • 8' aggregate path | \$35,000 | |
| | • Site preparation/grading | \$215,700 | |
| • Site amenities (i.e. trash receptacles, benches) | \$2,500 | | |
| • Pedestrian bridge | \$104,000 | | |
| | | | |

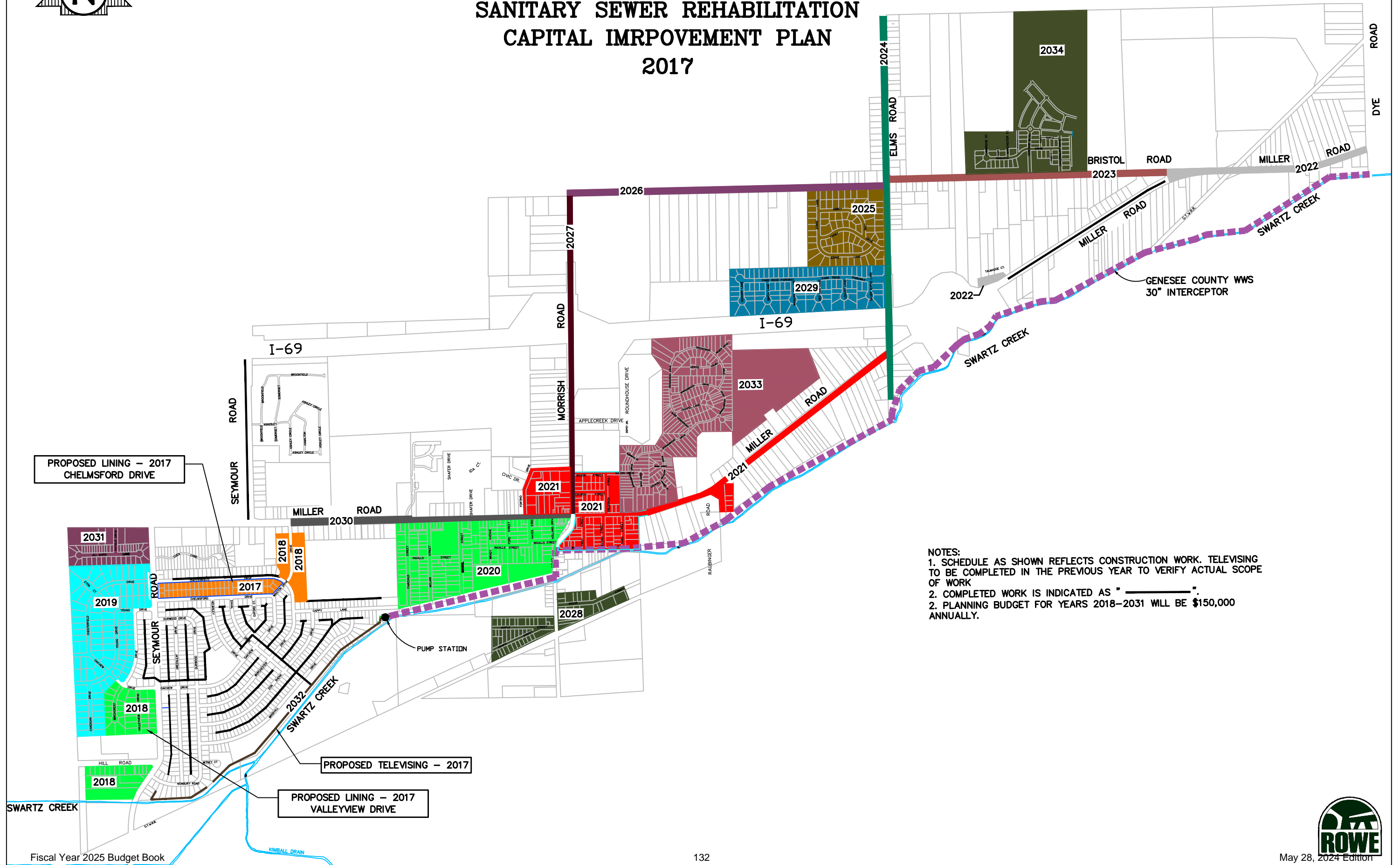
City of Swartz Creek Five-Year Parks and Recreation Plan

| | | | |
|-----------------------------|---|--------------------|--|
| | • Bike pavilion station (including bike racks) | \$20,000 | |
| | • Interpretive Signage | \$5,000 | |
| | Total | \$662,900 | |
| | Non-Motorized | | |
| | • Construct Phase 1 of regional trail system – currently out for bids | \$150,000 | TAP, MNRTF, GF, Private |
| | Total | \$150,000 | |
| | Total for 0-5 Years | \$1,550,900 | |
| Years 5-10 | Abrams Park | | |
| | • Annual maintenance (\$50,000 per year x 5) | \$250,000 | Private, GF, Passport |
| | • Refurbish or repurpose tennis courts | \$225,000 | |
| | • Internal Trails | \$50,000 | |
| | Total | \$524,000 | |
| | Elms Park | | |
| | • Annual maintenance (\$60,000 per year x 5) | \$300,000 | GF, Passport, Private |
| | Total | \$300,000 | |
| | Otterburn Park | | |
| | • Annual maintenance (\$60,000 per year x 5) | \$300,000 | |
| | Total | \$300,000 | |
| | Michael R. Shumaker Bicentennial Park | | |
| | • Remove or enhance pavilion with new features | \$150,000 | MNRTF, GF, Private, DDA |
| | • New benches | \$3,000 | |
| | Total | \$153,000 | |
| | Non-Motorized | | |
| | • Construct Phases 2 and 3 of regional trail system | \$350,000 | TAP, MNRTF, GF, Private |
| Total | \$350,000 | | |
| Total for 5-10 Years | \$1,627,000 | | |



CITY OF SWARTZ CREEK

SANITARY SEWER REHABILITATION CAPITAL IMPROVEMENT PLAN 2017



PROPOSED LINING - 2017
CHELMSFORD DRIVE

PROPOSED TELEVISIONING - 2017

PROPOSED LINING - 2017
VALLEYVIEW DRIVE

- NOTES:
1. SCHEDULE AS SHOWN REFLECTS CONSTRUCTION WORK. TELEVISIONING TO BE COMPLETED IN THE PREVIOUS YEAR TO VERIFY ACTUAL SCOPE OF WORK
 2. COMPLETED WORK IS INDICATED AS " ———— "
 2. PLANNING BUDGET FOR YEARS 2018-2031 WILL BE \$150,000 ANNUALLY.

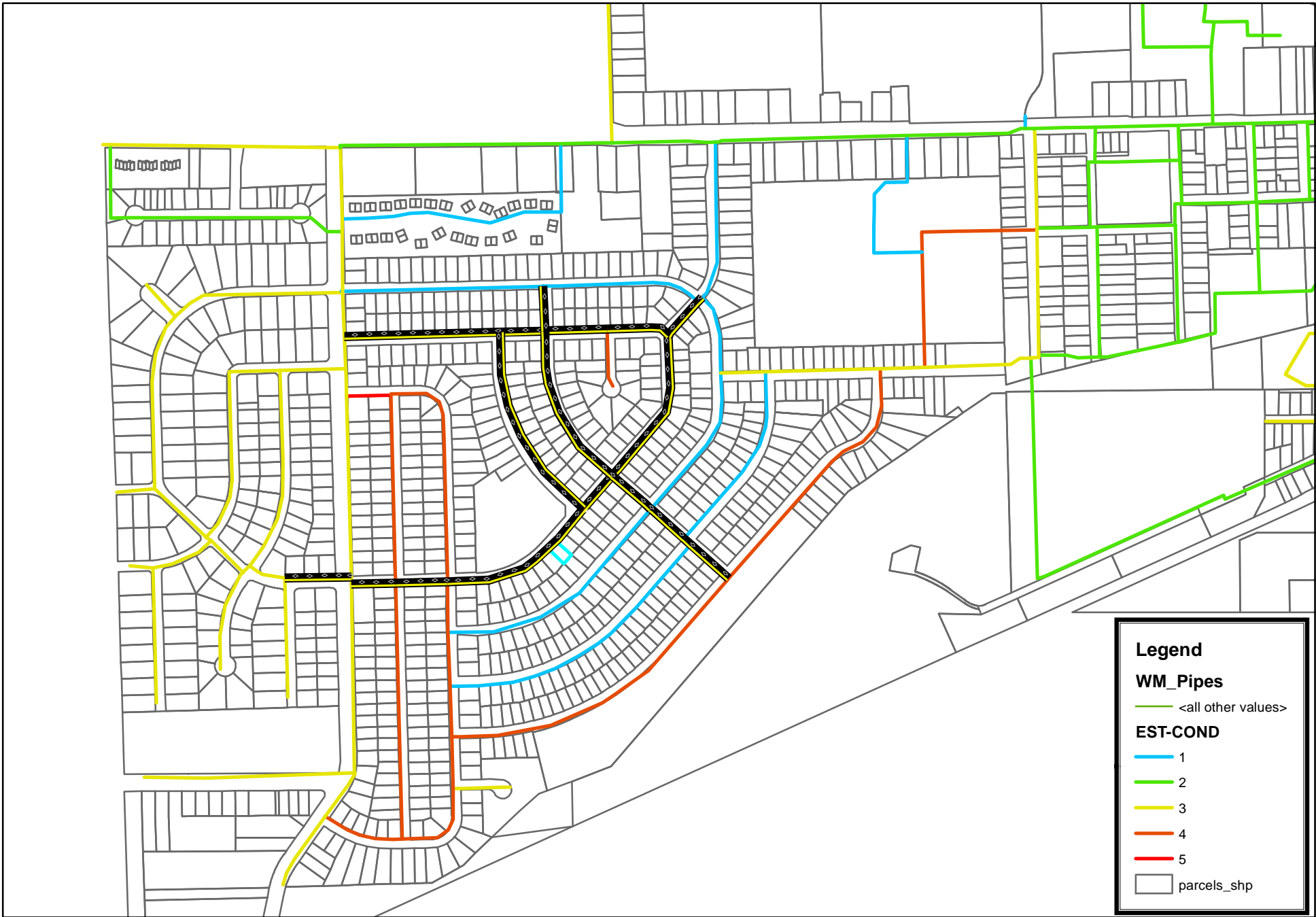


Five and Twenty Year Capital Improvement Plan

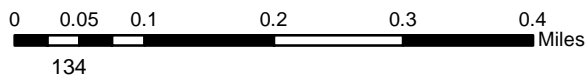
| Year | Asset Description | Cost | Status |
|-----------|--|-------------|--------------------|
| 2018 | Daval Watermain/Valves/Hydrants* | \$450,000 | PE Done-Awarded |
| 2019 | None | \$0 | NA |
| 2020 | Helmsley Watermain/Valves/Hydrants** | \$300,000 | Planned |
| 2021 | Chelmsford Watermain/Valves/Hydrants* | \$320,000 | Planned RD Support |
| 2022 | Oakview Watermain/Valves/Hydrants* | \$690,000 | Planned RD Support |
| 2023 | Miller from Dye to Elms Watermain/Valves/Hydrants* | \$1,420,000 | Planned RD Support |
| 2023 | Bristol from Miller to Elms Watermain/Valves/Hydrants* | \$1,180,000 | Planned RD Support |
| 2023 | Morrish from I-69 to Miller Watermain/Valves/Hydrants* | \$440,000 | Planned RD Support |
| 2024-2028 | Durwood & Norbury** | \$650,000 | Proposed |
| 2028-2033 | Eton, Oxford, Whitney, Greenleaf, Winshall** | \$750,000 | Proposed |
| 2034-2038 | Cappy Lane** | \$300,000 | Proposed |

*Costs derived from engineer estimates

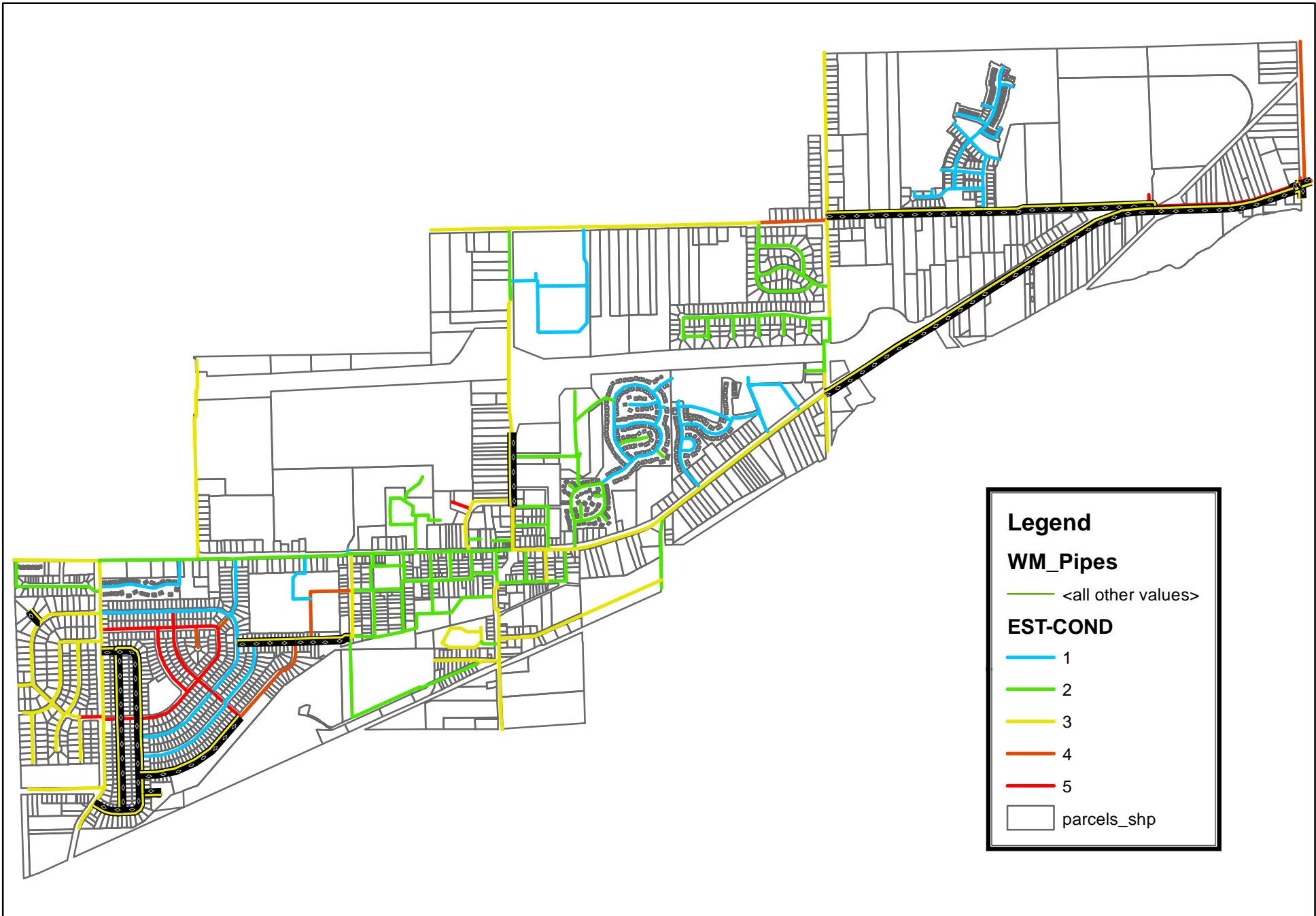
**Costs estimated by staff using similar scale project estimates, no inflationary factor included



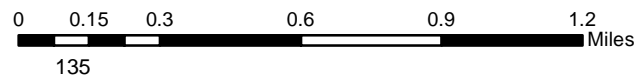
City of Swartz Creek
 Five Year CIP Replacements
 Fiscal Year 2025 Budget Book
 Selected in Yellow/Black



May 28, 2024 Edition



City of Swartz Creek
 Five to Twenty Year CIP Replacements
 Fiscal Year 2025 Budget Book
 Selected in Yellow/Black



May 28, 2024 Edition

City of Swartz Creek 20 Year Paving Program

Update: April 2024

| Streets | Project Type | PASER Rating (10=new; 1=failed) | Cost |
|---------------------------------------|---------------------|------------------------------------|--------------------|
| Phase I: 2016-2020 | | | |
| Worcester | Reconstruct | 2 | \$800,000 |
| Yarmy | Preservation | 3 | \$200,000 |
| Parkridge | Preventative Maint. | 5 | \$100,000 |
| Abbey | Preservation | 2 | \$300,000 |
| Ingalls-McLain To Hayes | Preservation | 3 | \$300,000 |
| Chesterfield (east of Seymour) | Reconstruct | 2 | \$650,000 |
| Daval | Reconstruct | 2 | \$700,000 |
| Birchcrest | Preservation | 4 | \$300,000 |
| N. Seymour | Preventative Maint. | 6 | \$25,000 |
| 1st | Preventative Maint. | 5 | \$10,000 |
| 2nd | Preventative Maint. | 5 | \$10,000 |
| 3rd | Preventative Maint. | 5 | \$10,000 |
| Holland | Preventative Maint. | 6 | \$10,000 |
| Hayes | Preventative Maint. | 6 | \$10,000 |
| Ford | Preventative Maint. | 5 | \$10,000 |
| N. Brady | Preventative Maint. | 6 | \$10,000 |
| McLain | Preventative Maint. | 6 | \$20,000 |
| Wade | Preventative Maint. | 5 | \$20,000 |
| Jennie | Preventative Maint. | 5 | \$20,000 |
| Fairchild | Preservation | 3 | \$400,000 |
| Elms (Swartz Creek to n. city limits) | Preventative Maint. | 7 | \$48,000 |
| Morrish (Maple to n. city limits) | Preventative Maint. | 7 | \$130,000 |
| 2016-2020 Total | | | \$4,083,000 |
| Phase II: 2021-2025 | | | |
| School | Preservation | 3 | \$357,500 |
| Chelmsford | Reconstruct | 2 | \$660,000 |
| Oakview (east of Seymour) | Reconstruct | 2 | \$715,000 |
| Winston | Reconstruct | 3 | \$204,000 |
| Helmsley | Reconstruct | 2 | \$440,000 |
| Cappy Lane | Preservation | 3 | \$352,000 |
| Durwood | Reconstruct | 2 | \$990,000 |

City of Swartz Creek 20 Year Paving Program

| Streets | Project Type | PASER Rating (10=new; 1=failed) | Cost |
|--------------------------------|----------------------------------|------------------------------------|--------------------|
| Norbury | Reconstruct | 2 | \$330,000 |
| Bristol Road | Preventative Maint. | 6 | \$48,000 |
| 2021-2025 Total | | | \$4,096,500 |
| Phase III: 2026-2030 | | | |
| Mason | Preservation | 2 | \$172,500 |
| Church | Preservation | 5 | \$115,000 |
| Frederick | Preservation | 5 | \$172,500 |
| Ingalls | Preventative Maint./Preservation | 2nd Fix/Est. Unknown | \$276,000 |
| Chesterfield (west of Seymour) | Preservation | 3 | \$172,500 |
| Eton Court | Preservation | 3 | \$46,000 |
| Oxford Court | Reconstruct | 2 | \$110,000 |
| Whitney Court | Reconstruct | 3 | \$66,000 |
| Greenleaf | Reconstruct | 3 | \$805,000 |
| Don Shenk | Reconstruct | 3 | \$575,000 |
| Winshall | Reconstruct | 3 | \$747,500 |
| Fairchild | Preventative Maint. | 2nd Fix/Est. Unknown | \$23,000 |
| School | Preventative Maint. | 2nd Fix/Est. Unknown | \$23,000 |
| Worcester | Preventative Maint. | 2nd Fix/Est. Unknown | \$57,500 |
| Chesterfield | Preventative Maint. | 2nd Fix/Est. Unknown | \$23,000 |
| Daval | Preventative Maint. | 2nd Fix/Est. Unknown | \$57,500 |
| Chelmsford | Preventative Maint. | 2nd Fix/Est. Unknown | \$34,500 |
| Oakview | Preventative Maint. | 2nd Fix/Est. Unknown | \$57,500 |
| Helmsley | Preventative Maint. | 2nd Fix/Est. Unknown | \$34,500 |
| S. Brady | Preservation | 3 | \$86,250 |
| Talmadge Court | Preservation | 3 | \$86,250 |
| Raubinger | Preservation | 2 | \$230,000 |
| 2026-2030 Total | | | \$3,971,000 |
| Phase IV: 2031-2035 | | | |
| Fortino | Reconstruct | 3 | \$720,000 |
| Civic | Reconstruct | 2 | \$240,000 |
| Grove | Reconstruct | 2 | \$600,000 |
| Maple | Reconstruct | 3 | \$192,000 |

City of Swartz Creek 20 Year Paving Program

| Streets | Project Type | PASER Rating (10=new; 1=failed) | Cost |
|--------------------------------|---------------------|------------------------------------|-----------------------|
| Crapo | Reconstruct | 3 | \$192,000 |
| Springbrook East (all streets) | Preservation | 2nd Fix/Est. Unknown | \$168,000 |
| Heritage (all streets) | Preservation | 2nd Fix/Est. Unknown | \$192,000 |
| Hill | Reconstruct | 2 | \$420,000 |
| Jill Marie | Preservation | 5 | \$480,000 |
| Natalie | Preservation | 5 | \$96,000 |
| Young | Preservation | 5 | \$300,000 |
| Oakview (west of Seymour) | Preservation | 5 | \$120,000 |
| Valleyview | Preservation | 5 | \$120,000 |
| Oxford Court | Preventative Maint. | 2nd Fix/Est. Unknown | \$23,000 |
| N. Seymour | Preventative Maint. | 2nd Fix/Est. Unknown | \$30,000 |
| 1st | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| 2nd | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| 3rd | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| Holland | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| Hayes | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| Ford | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| N. Brady | Preventative Maint. | 2nd Fix/Est. Unknown | \$12,000 |
| McLain | Preventative Maint. | 2nd Fix/Est. Unknown | \$24,000 |
| Wade | Preventative Maint. | 2nd Fix/Est. Unknown | \$24,000 |
| 2031-2035 Total | | | \$4,025,000.00 |