

City of Swartz Creek

*Budget Book
Fiscal Year 2023-2024
City Council Meeting
June 12, 2023 Edition*



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City of Swartz Creek Budget Book

Fiscal Year 2023-2024

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 2024 line item expenses, this document is for you. The budget book model is an evolving document. Please take liberties 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 improving, 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 is investing at an historically high level for essential infrastructure (water, sewer, and streets). For the coming fiscal year, the city is also budgeting much for elective services such as parks, recreation, culture, and downtown facilities. The city is also finishing a multi-million trail investment program, with the Genesee Valley Trail construction occurring in 2022-23 and Safe Routes to School in 2023. 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. New, more robust development and strong real estate have generated an increase in local funds, but this is also below inflation. Accordingly, the city is NOT 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 16.0645 including averaged assessment effort. 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 2022, the city rate is ranked third lowest of eleven cities in Genesee County, between Fenton (#2) and Linden (#4).

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, 2020 for all Defined Benefit Pensions, active and retired employees, is \$370,500, down from over \$800,000. This is approximately 95% funded.

Unfunded liability for Retiree Health care costs as of June 30, 2022 is estimated at \$481,842, 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, 2021 is \$850,000.

The last payment for the USDA Water Bond (Water Supply System Revenue Bond Series 2020) is due May 1, 2060. The bond issue was for \$2,839,000. The balance as of June 30, 2023 is \$2,787,000.

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. See the newly added Cash Flow Statements for details on fund balance, excluding physical assets. Recent and proposed investments and rate changes may require an increase to this service. No changes are proposed for either rates in the current budget. Note that the USDA loan/grant investment have yet to be awarded and will be reflected in the budget as expenses and revenues progress with construction.

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 that is occurring in tandem with USDA Phase II water main (Winshall, Greenleaf, Whitney, Norbury & Durwood) will be budgeted in fiscal year 2024 and future years as the work proceeds.

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 pair 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 just 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 1-4% 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 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. See details below.

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.

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 specific capital investments that the city is undertaking related to the USDA water main and street replacement bids will have a large impact on the budget. However, due to timing of the efforts (with the city fiscal year being mid-season construction; July 1), we will not have an idea of when the bulk of the expenses and subsequent federal reimbursement shall occur. This will be adjusted as the construction efforts unfold. For now, we can illustrate the cost of such investments, as directed by various policy documents, as follows for the beginning of the 2023 construction season. Note that the timing of such investments is also noted in the fiscal year capital improvement program, showing some projects in multiple years.

Budget Summary Narrative

City of Swartz Creek Budget Summary for Fiscal Year 2023-2024

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 \$2,652,434, which represents a decrease from the previous fiscal year of 2%.

- Tax revenue is estimated to increase by 4.04%.
- Public Safety Assessment District (PSFTY) estimated revenue is expected to increase by 4.04%.
- 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.
- Final payment from the DDA loan for Holland Square of \$40,000

General Fund Appropriations budgeted for fiscal year 2024 show a decrease from fiscal year 2023 of 11.82%.

- 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.
- The Swartz Creek Area Fire Department appropriation includes an increase of 5.4%.
- The Metro Police Authority appropriation shows an increase of 5.3%.
- Additional wages and benefits as part of the succession plan for the city clerk position.

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

- Transfer out to the Capital Improvement Fund for future facility maintenance \$55,000.
- Transfer out to the Fire Equipment Fund for future Fire Equipment purchases \$226,000.

• Estimated Revenues FY 2024	\$2,943,039
• Estimated Expenses FY 2024	\$3,147,526
• Estimated Net of Revenues/Appropriations	\$204,487
• Estimated Fund Balance June 30, 2023	\$1,756,836

- **Estimated decrease in Fund Balance** **\$204,487**
- **Estimated Year End Fund Balance June 30, 2024** **\$1,552,349**

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.
- The Safe Routes to School project will include construction engineering costs of \$52,783 and payments to MDOT for construction work of \$170,000.
- Work will begin on Miller Road from Morrish Road to Seymour Road as part of the State's Buyout Program. Revenue for this project will be recognized in the amount of \$1,124,549 and contractors and engineers will be paid directly by the City with appropriations totaling \$1,309,836.

- **Estimated Revenues FY 2024** **\$1,733,424**
- **Estimated Expenses FY 2024** **\$1,781,700**
- **Estimated Net of Revenues/Appropriations** **\$48,276**
- **Estimated Fund Balance June 30, 2023** **\$215,817**
- **Estimated decrease in Fund Balance** **\$48,276**
- **Estimated Year End Fund Balance June 30, 2024** **\$167,541**

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 \$3,593,000. This will cover expenses for the Winchester Village and Winchester Woods road projects.

• Estimated Revenues FY 2024	\$3,800,600
• Estimated Expenses FY 2024	\$3,752,395
• Estimated Net of Revenues/Appropriations	\$48,205
• Estimated Fund Balance June 30, 2023	\$387,957
• Estimated increase in Fund Balance	\$48,205
• Estimated Year End Fund Balance June 30, 2024	\$436,162

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 bonds for local street improvements are accounted for in this fund. Proceeds from the issuance of 2023 capital improvement bonds will be accounted for in this fund as will the future debt payments. 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 2024	\$7,150,145
• Estimated Expenses FY 2024	\$3,767,954
• Estimated Net of Revenues/Appropriations	\$3,382,191
• Estimated Fund Balance June 30, 2023	\$490,504
• Estimated increase in Fund Balance	\$3,382,191
• Estimated Year End Fund Balance June 30, 2024	\$3,872,695

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 2.627 mils. 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 2024** **\$471,920**
- **Estimated Expenses FY 2024** **\$456,693**
- **Estimated Net of Revenues/Appropriations** **\$15,227**
- **Estimated Fund Balance June 30, 2023** **\$365,702**
- **Estimated increase in Fund Balance** **\$15,227**
- **Estimated Year End Fund Balance June 30, 2024** **\$380,929**

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, half of the contracted cost for an Community and Economic Development Coordinator, and other community events that showcase the downtown.

- **Estimated Revenues FY 2024** **\$167,755**
- **Estimated Expenses FY 2024** **\$120,472**
- **Estimated Net of Revenues/Appropriations** **\$47,283**
- **Estimated Fund Balance June 30, 2023** **\$123,466**
- **Estimated increase in Fund Balance** **\$47,283**
- **Estimated Year End Fund Balance June 30, 2023** **\$170,749**

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 2024** **\$60,000**
- **Estimated Expenses FY 2024** **\$ - 0 -**
- **Estimated Net of Revenues/Appropriations** **\$60,000**
- **Estimated Fund Balance June 30, 2023** **\$ -0-**

- **Estimated increase in Fund Balance** **\$60,000**
- **Estimated Year End Fund Balance June 30, 2024** **\$60,000**

402 Fire Equipment Replacement Fund

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

- **Estimated Revenues FY 2024** **\$228,000**
- **Estimated Expenses FY 2024** **\$341,618**
- **Estimated Net of Revenues/Appropriations** **\$113,618**
- **Estimated Fund Balance June 30, 2023** **\$117,025**
- **Estimated decrease in Fund Balance** **\$113,618**
- **Estimated Year End Fund Balance June 30, 2024** **\$3,407**

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 \$324,556.

- **Estimated Revenues FY 2024** **\$1,393,077**
- **Estimated Expenses FY 2024** **\$1,396,721****
- **Estimated Net of Revenues/Appropriations** **(\$3,644)****

**** INCLUDES DEPRECIATION EXPENSE OF \$320,000**

**** INCLUDES OPEB EXPENSE OF \$8,000**

- **Estimated Fund Balance June 30, 2023** **\$6,819,877**
- **Estimated decrease in Fund Balance** **(\$3,644)**
- **Estimated Year End Fund Balance June 30, 2024** **\$6,816,233**

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 beginning construction on the USDA Water Main Repair Phase II. This project will be funded with a 40-year loan from the USDA.
- Repairs and maintenance appropriated for \$100,000 to move county watermain service of Dye Rd. This was not done in fiscal year 2023.
- A single audit is required as part of the USDA grant and loan and is budgeted at \$11,000.
- The requested budget includes a depreciation expense of \$400,000 and OPEB expense of \$10,000 without which there would be a decrease in the fund balance of \$4,307,514.

• Estimated Revenues FY 2024	\$2,309,750
• Estimated Expenses FY 2024	\$7,026,264**
• Estimated Net of Revenues/Appropriations	(\$4,716,514) **

** INCLUDES DEPRECIATION EXPENSE OF \$400,000

** INCLUDES OPEB EXPENSE OF \$10,000

• Estimated Fund Balance June 30, 2023	\$7,349,888
• Estimated decrease in Fund Balance	(\$4,716,514)
• Estimated Year End Fund Balance June 30, 2024	\$2,633,374

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 \$225,000 for the purchase of a plow truck.
- 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 \$111,016.

• Estimated Revenues FY 2024	\$218,795
• Estimated Expenses FY 2024	\$406,357
• Estimated Net of Revenues/Appropriations	\$187,562
** INCLUDES DEPRECIATION EXPENSE OF \$75,000	
** INCLUDES OPEB EXPENSE OF \$3,000	
• Estimated Fund Balance June 30, 2023	\$511,118
• Estimated decrease in Fund Balance	\$187,562
• Estimated Year End Fund Balance June 30, 2024	\$323,556

Long Term Liabilities

MERS unfunded liability as of December 31, 2021, for all Defined Benefit Pensions, active and retired employees, is \$370,500. The plan is 95% funded.

Unfunded liability for Retiree Health care costs as of June 30, 2022, is \$481,842.

The last payment for the Local Streets and Water Main Projects (General Obligation Limited Tax Bonds Series 2017) is due May 1, 2027. The balance as of June 30, 2023, will be \$850,000.

The last payment for the USDA Loan 91-01 Bond Series 2020 is due May 1, 2060. The balance as of June 30, 2023, will be \$2,787,000.

Fund and Department Fact Sheets

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024			
* Support the council and legislative service	* Secure purchase of property			
* Provide for executive management of all city funds and services (city manager's office)				
* Provision of all non-police legal services				
	CAPITAL OUTLAY			
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	
Purchase of Property & Clean up	\$150,000	\$0	\$0	
Total	150,000	0	0	

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

BUDGET SUMMARY	
Revenue	1000000
Expenses	800000
Profit	200000

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Exp	203,380	218,599	354,282

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024			
* Provide for the creation, retention, and distribution of official documents, notices, and other public records * Conduct elections * Oversee information technology needs and services	* Administer Elections * Succession for Clerk - wages & benefits * Continue to update records retention and management system			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Election Equipment	\$7,000	\$0	\$0
	Total	7,000	0	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of .698 full time employees (FTE).
- * 0.54 of the FTE's are composed of salaried staff, including the city clerk and others.
- * 0.14 of the FTE's are composed of hourly staff in the city offices.
- * 0.018 of the FTE's are composed of hourly staff at the DPW.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	68,139	102,433	140,244

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"> * Track ARPA Grant project spending * Track grant spending for various ongoing projects 			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	None	\$0	\$0	\$0
	Total	0	0	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 1.270 full time employees (FTE).
- * 0.50 of the FTE's are composed of salaried staff, including the city treasurer and others.
- * 0.77 of the FTE's are composed of hourly staff in the city offices.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	95,353	107,834	111,206

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 Genesee 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 * Provide for MTT appeal defense strategy 			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</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

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	55,343	61,670	59,115

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 officer * 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
	<div style="display: flex; justify-content: space-between;"> <div></div> <div><u>2023-2024</u></div> <div><u>2024-2025</u></div> <div><u>2025-2026</u></div> </div>
	<div style="display: flex; justify-content: space-between;"> <div>None</div> <div>\$0</div> <div>\$0</div> <div>\$0</div> </div>
	<div style="display: flex; justify-content: space-between;"> <div>Total</div> <div>0</div> <div>0</div> <div>0</div> </div>

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>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Exp	1,141,717	1,208,592	1,276,312

FIRE DEPARTMENT 101 (336)				
SERVICE DESCRIPTION		OPERATIONAL PLAN 2023-2024		
* Fund half of the fixed costs of the Swartz Creek Area Fire Department, shared with Clayton Twp * Fund the cost of alarms/runs within the City of Swartz Creek				
		CAPITAL OUTLAY		
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
			\$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				
	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>	
Total Exp	167,148	180,877	182,362	

BUILDING, PLANNING, ZONING 101 (371,694,728)					
SERVICE DESCRIPTION		OPERATIONAL PLAN 2023-2024			
* Review and approve building permits, consult with the public regarding building codes, inspections, zoning, and plan reviews * Oversee ordinance enforcement for zoning and building issues * Consult on city owned properties in relation to construction and repair * Oversee rental inspection program * Prepare planning documents, site plan reviews, and packets for Planning Commission and Zoning Board of Appeals					
		CAPITAL OUTLAY			
		2023-2024	2024-2025	2025-2026	
		CDBG Funding for Sidewalks	\$37,721	\$0	\$0
		Total	37,721	0	0
STAFFING SUMMARY					
* Staffing for this function consists of the equivalent of 0.37 full time employees (FTE). * 0.19 of the FTE's are composed of salaried staff, including the city manager. * 0.18 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.					
BUDGET SUMMARY					
	ACTUAL 2021-2022	AMENDED 2022-2023	REQUESTED 2023-2024		
Total Exp	215,478	140,779	179,339		

FACILITIES & LIGHTING 101 (265,345,448,567,790,797)				
SERVICE DESCRIPTION		OPERATIONAL PLAN 2023-2024		
* Provide for operations, maintenance, and repair of city buildings and grounds (public safety building, library, city hall, DPW garage, cemetery, vacant lots, & parking lots) * Provide public street lighting via Consumers Energy		* Routine maintenance and upkeep		
		CAPITAL OUTLAY		
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		\$0	\$0	\$0
		\$0	\$0	\$0
Total		0	0	0
STAFFING SUMMARY				
* Staffing for this function consists of the equivalent of .591 full time employees (FTE). * 0.02 of the FTE's are composed of salaried staff, including the director of public works. * 0.571 of the FTE's are composed of hourly staff, primarily from the DPW. * Primary contractors for this service include Lawn Kings (mowing) & Ace (snow removal).				
BUDGET SUMMARY				
	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>	
Total Exp	199,740	344,640	199,836	

SIDEWALKS 101 (444)			
SERVICE DESCRIPTION		OPERATIONAL PLAN 2023-2024	
* Pass sidewalk repair expenses through for upkeep on sidewalk in public right of ways * Pass snow removal expenses through for work performed on sidewalk in the public right of way		* Continue winter sidewalk snow clearing enforcement	
		CAPITAL OUTLAY	
		<u>2023-2024</u>	<u>2024-2025</u> <u>2025-2026</u>
		None	
Total		\$0	0 0
STAFFING SUMMARY			
* This department is not staffed.			
BUDGET SUMMARY			
<u>ACTUAL</u> <u>2021-2022</u>		<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	5,260	8,125	4,925
*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	
		<u>2023-2024</u>	<u>2024-2025</u> <u>2025-2026</u>
		None	
Total		\$0	0 0
STAFFING SUMMARY			
* This department is not staffed.			
BUDGET SUMMARY			
	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	1,445	2,000	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			
<div>* Provide for operations, maintenance, and repair of city parks (Abrams, Elms, Bicentennial, Otterburn Disc Golf, Veterans Memorial, Pajtas Amphitheater)</div> <div>* Provide support for community events and activities related to parks and festivals (parade support & holiday decorating)</div> <div>* Provide shared services for maintenance to Mundy Township's park</div>		<div>* Otterburn Park Recreational Passport Grant local match</div> <div>* Construction of Otterburn Park pavilion</div> <div>* Continue forestry in Abrams Park</div>			
		CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	
		Otterburn Park Grant local match	\$22,500	\$0	\$0
		Otterburn Park Pavilion	\$20,000	\$0	\$0
		Abrams Park	\$15,000	\$0	\$0
		\$0	\$0		
Total		\$57,500	\$0	\$0	
STAFFING SUMMARY					
<div>* Staffing for this function consists of the equivalent of .849 full time employees (FTE).</div> <div>* 0.09 of the FTE's are composed of salaried staff, including the director of public works.</div> <div>* 0.759 of the FTE's are composed of hourly staff, primarily from the DPW.</div> <div>* Primary contractors for this service include Lawn Kings (mowing).</div>					
BUDGET SUMMARY					
	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>		
Total Exp	170,236	1,315,610	324,894		

MAJOR STREET FUND 202

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024			
* Maintain major streets (Miller, Elms, Bristol, Morrish, Fairchild, Seymour, Oakview, Ingalls, Cappy, Winston & Paul Fortino) * Clear major streets of ice and snow * Maintain right-of-ways, including storm drains * Provide traffic control services * Contribute to street sweeping activities * Plan and execute reconstruction of streets with Traffic Improvement Program federal monies	* Reconstruction of Miller Rd Morrish to Seymour * Safe Routes to School Project			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Miller Road - Morrish to Seymour	\$1,309,836	\$0	\$0
	Safe Routes to School Project	\$220,783	\$0	\$0
	Total	\$1,530,619	0	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of .951 full time employees (FTE).
- * 0.15 of the FTE's are composed of salaried staff, including the director of public works.
- * 0.801 of the FTE's are composed of hourly staff, primarily from the DPW.

BUDGET SUMMARY

	ACTUAL	AMENDED	REQUESTED
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Total Rev	1,201,684	912,147	1,733,424
Total Exp	1,139,635	1,330,868	1,781,700
Net Rev/Exp	62,050	(418,721)	(48,276)
*FY22 includes Oakview/Morrish/SRTS Projects		*FY23 includes Morrish/SRTS Projects *FY24 includes Miller/SRTS Projects	

LOCAL STREET FUND 203

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024			
* 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	* Reconstruction in Winchester Woods * Reconstruction in Winchester Village * Pursue bonds for street reconstruction			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Winchester Woods	\$1,257,000	\$250,000	\$0
	Winchester Village	\$1,261,000	\$2,325,000	\$0
		\$0	\$0	\$0
	Total	\$2,518,000	2,575,000	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 0.769 full time employees (FTE).
- * 0.12 of the FTE's are composed of salaried staff, including the director of public works.
- * 0.649 of the FTE's are composed of hourly staff, primarily from the DPW.

BUDGET SUMMARY

	ACTUAL	AMENDED	REQUESTED
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Total Rev	303,651	619,257	3,800,600
Total Exp	671,182	790,378	3,752,395
Net Rev/Exp	(367,530)	(171,121)	48,205

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		
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Total		\$0	0	0
STAFFING SUMMARY				
* This department is not staffed.				
BUDGET SUMMARY				
	ACTUAL	AMENDED	REQUESTED	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	
Total Rev	712,238	720,548	7,151,145	
Total Exp	669,410	470,402	3,767,954	
Net Rev/Exp	42,829	250,146	3,383,191	

GARBAGE FUND 226			
SERVICE DESCRIPTION		OPERATIONAL PLAN 2023-2024	
* Fund the garbage, recycling, and yard waste collection contract with GFL * Support garbage collection activities in downtown and parks * Supports costs related to street sweeping * Fund staff and contracted brush chipping		*There are no changes to past operations	
		CAPITAL OUTLAY	
		<u>2023-2024</u>	<u>2024-2025</u> <u>2025-2026</u>
		None	
Total		\$0	0 0
STAFFING SUMMARY			
* Staffing for this function consists of the equivalent of .993 full time employees (FTE). * 0.12 of the FTE's are composed of salaried staff, including the director of public works. * 0.873 of the FTE's are composed of hourly staff, primarily from the DPW. * This function is executed in large part by GFL.			
BUDGET SUMMARY			
	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Rev	451,357	446,168	471,920
Total Exp	435,273	464,495	456,693
Net Rev/Exp	16,083	(18,327)	15,227

DOWNTOWN DEVELOPMENT AUTHORITY FUND 248

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024			
* Allocate special revenues (TIF) to projects that improve the economic vitality and function of downtown * Fund the facade improvement program * Fund and program Family Movie Night (donation supported) * Plan for future investments	* Use of Holland Square * Support Community/Economic Development Coordinator * Award and oversee facade grants * Participate in MDOT Sign Logo Program			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Facades	\$12,000	\$0	\$0
	Streetscape Debt	\$40,000	\$0	\$0
	Total	\$52,000	0	0

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL	AMENDED	REQUESTED
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Total Rev	93,872	100,004	167,755
Total Exp	48,707	93,000	120,472
Net Rev/Exp	45,166	7,004	47,283

CAPITAL IMPROVEMENTS FUND 401

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024		
* Accounts for facility maintenance & capital projects not included in enterprise funds * Paul D Bueche Municipal Building * Public Safety Building * Swartz Creek Senior Center & Library Building * Non-Motorized Trailway	* Add to savings for future facility maintenance		
	CAPITAL OUTLAY		
		<u>2023-2024</u>	<u>2024-2025</u>
			<u>2025-2026</u>
	None		
	Total	\$0	0

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Rev	0	0	60,000
Total Exp	0	0	0
Net Rev/Exp	0	0	60,000

FIRE EQUIPMENT REPLACEMENT FUND 402

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024		
* Provide annual fund contributions to offset large equipment purchases	* Final payment on new fire truck		
	CAPITAL OUTLAY		
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Final payment on fire truck	\$231,000	
Total	\$231,000	0	0

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 sewage for treatment by the Genesee County Drain Commission		* Implement new meter installation & software		
		* Review rates		
		CAPITAL OUTLAY		
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
			\$0	\$0
				\$0
		\$0	\$0	
Total		\$0	0	0
STAFFING SUMMARY				
* Staffing for this function consists of the equivalent of 2.325 full time employees (FTE). * 0.76 of the FTE's are composed of salaried staff, including the director of public works, treasurer. * 1.565 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff.				
BUDGET SUMMARY				
	ACTUAL	AMENDED	REQUESTED	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	
Total Rev	1,349,670	1,303,893	1,393,078	
Total Exp	1,509,683	2,041,699	1,396,721	
Net Rev/Exp	(160,012)	(737,806)	(3,644)	
Operating*	137,965	(409,806)	324,356	
*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 * Review rates * Implement new meter reading equipment * Continue with Cross Connection Program * USDA Phase II water main replacement		
		CAPITAL OUTLAY		
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Cross Connection Program	\$23,429	\$0	\$0
	USDA PH II Water Main Replacement	\$4,401,835	\$2,570,600	\$0
		\$0	\$0	\$0
	Total	\$4,425,264	2,570,600	0
STAFFING SUMMARY				
* Staffing for this function consists of the equivalent of 3.313 full time employees (FTE). * 0.87 of the FTE's are composed of salaried staff, including the director of public works, treasurer, and finance. * 2.443 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff.				
BUDGET SUMMARY				
	ACTUAL	AMENDED	REQUESTED	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	
Total Rev	3,349,572	2,819,789	2,309,750	
Total Exp	2,202,100	3,215,398	7,026,264	
Net Rev/Exp	1,147,472	(395,609)	(4,716,514)	
Operating*	1,365,806	14,391	62,921	
*Excluding depreciation & OPB Expense & FY24 USDA Capitalized Debt				

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 Plow Truck			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Equipment purchase	\$0	\$0	\$0
	Purchase Plow Truck	\$225,000		\$0
	Total	\$225,000	0	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 0.639 full time employees (FTE).
 * 0.03 of the FTE's are composed of salaried staff, including the director of public works.
 * 0.609 of the FTE's are composed of hourly staff, primarily from the DPW.

BUDGET SUMMARY

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Rev	161,380	169,436	218,795
Total Exp	126,629	474,166	406,357
Net Rev/Exp	34,751	(304,730)	(187,562)
Operating*	65,779	(255,730)	(109,562)

*Excluding depreciation & OPEB Expense

Fiscal Year 2024 Budget

CITY OF SWARTZ CREEK
Adopted Budget FY24

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
ESTIMATED REVENUES						
Dept 000.000 - General						
101-000.000-402.000	Current Tax Revenue	762,810.40	780,000.00	785,000.00	815,600.00	7
101-000.000-402.301	Current Tax Revenue P SFTY	746,638.63	775,000.00	775,000.00	807,000.00	7
101-000.000-412.000	Delinquent Tax Revenue	1,083.97	200.00	100.00	75.00	
101-000.000-433.000	St-Charge in Lieu	1,644.19	1,790.00	1,790.00	1,790.00	
101-000.000-434.000	St-Mobile Tax in Lieu	1,003.00	960.00	960.00	960.00	
101-000.000-445.000	Late Payment Interest Revenue	13,398.56	12,500.00	10,000.00	10,000.00	
101-000.000-445.100	MR Penalty & Interest	172.88	50.00	40.00	35.00	
101-000.000-448.000	Collection Fees	8,800.00	8,800.00	8,800.00	8,800.00	
101-000.000-449.000	NSF Fee	275.00	150.00	648.67	400.00	
101-000.000-477.001	Franchise Fees	115,637.60	114,000.00	110,000.00	110,000.00	
101-000.000-477.100	Wireless Leases	71,581.88	64,450.00	68,000.00	66,600.00	
101-000.000-528.000	Federal Grants - Other	16,431.25	200,125.00	169,719.05		
101-000.000-569.100	Other State Revenue	55,000.00				
101-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	22,905.93	10,000.00	15,000.00	15,000.00	
101-000.000-574.100	Constitutional Sales Tax	627,267.00	586,300.00	600,000.00	645,346.00	8
101-000.000-574.300	CVTRS Revenue Share	54,211.00	54,211.00	54,211.00	61,326.00	8
101-000.000-608.000	Admin Fee	83,287.82	85,000.00	84,000.00	97,000.00	
101-000.000-627.000	Charges for Services	75.00				
101-000.000-663.000	Income From Land Held For Resale	(25,327.20)				
101-000.000-664.000	Interest Income	1,455.24	900.00	9,660.80	7,500.00	
101-000.000-667.001	Rental Income - Lease of City Property	26,950.00				
101-000.000-675.000	Misc.	90.79	4,514.11	4,604.11		
101-000.000-677.000	Reimbursements	28,309.20	50.00	341.09		
101-000.000-677.200	Reimbursements from DDA	2,500.00	2,500.00	9,565.59	5,000.00	
101-000.000-694.000	Cash Over & Short	3.11	2.00	2.46	2.00	
101-000.000-696.000	BOND OR INSURANCE RECOVERIES			6,075.00		
Totals for dept 000.000 - General		2,616,205.25	2,701,502.11	2,713,517.77	2,652,434.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 172.000 - Executive						
101-172.000-673.100	Sale of Land - with or without bldg	9,350.00				
101-172.000-677.000	Reimbursements			15,927.04		
Totals for dept 172.000 - Executive		9,350.00	0.00	15,927.04	0.00	
Dept 215.000 - Administration and Clerk						
101-215.000-627.000	Charges for Services	0.40				
Totals for dept 215.000 - Administration and Clerk		0.40	0.00	0.00	0.00	
Dept 266.000 - Legal Council						
101-266.000-677.000	Reimbursements	181.50		560.00		
Totals for dept 266.000 - Legal Council		181.50	0.00	560.00	0.00	
Dept 301.000 - Police Dept						
101-301.000-543.000	State Liquor Returns	5,132.60	4,708.00	4,914.25	4,700.00	
101-301.000-657.000	Ordinance Fees	1,559.10				
Totals for dept 301.000 - Police Dept		6,691.70	4,708.00	4,914.25	4,700.00	
Dept 334.000 - Metro Police Authority						
101-334.000-677.000	Reimbursements	41,125.35				
Totals for dept 334.000 - Metro Police Authority		41,125.35	0.00	0.00	0.00	
Dept 336.000 - Fire Department						
101-336.000-677.000	Reimbursements	14,449.79				
Totals for dept 336.000 - Fire Department		14,449.79	0.00	0.00	0.00	
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-627.000	Charges for Services	26,310.25	21,000.00	21,000.00	22,000.00	
101-345.000-677.000	Reimbursements	4,625.06	2,700.00	2,200.00	2,200.00	
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		30,935.31	23,700.00	23,200.00	24,200.00	
Dept 371.000 - Building/Zoning/Planning						
101-371.000-476.001	Building Permits	18,459.00	20,000.00	25,000.00	25,000.00	
101-371.000-476.005	Plumbing Inspection Revenue	6,342.00	3,500.00	5,900.00	5,900.00	
101-371.000-476.006	Mechanical Inspection Revenue	13,377.75	10,000.00	12,500.00	13,195.00	
101-371.000-476.007	Electrical Inspection Revenue	9,341.00	8,000.00	12,500.00	19,195.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-371.000-478.000	Other Permits	3,410.00	2,500.00	1,800.00	1,800.00	
101-371.000-479.000	Rental Inspection Revenue	10,275.00	8,500.00	9,000.00	10,000.00	
101-371.000-608.100	Site Plan Review Fees		436.75	436.75		
101-371.000-627.000	Charges for Services	2,981.69	1,000.00	946.50	775.00	
101-371.000-677.000	Reimbursements			736.35		
Totals for dept 371.000 - Building/Zoning/Planning		64,186.44	53,936.75	68,819.60	75,865.00	
Dept 444.000 - Sidewalks						
101-444.000-418.478	Snow Removal Revenue	4,112.50	3,500.00	2,439.00	3,000.00	
Totals for dept 444.000 - Sidewalks		4,112.50	3,500.00	2,439.00	3,000.00	
Dept 448.000 - Lighting						
101-448.000-589.000	Condo Lighting	6,574.56	6,574.56	6,574.56	6,574.56	
101-448.000-589.100	Clayton-Bristol Rd St Lighting	2,906.67	1,500.00	1,000.00	1,000.00	
101-448.000-589.200	Carriage Commons Lighting Reim	1,242.54	1,146.96	1,146.96	1,146.96	
Totals for dept 448.000 - Lighting		10,723.77	9,221.52	8,721.52	8,721.52	
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-416.000	Current Weed Revenue	3,215.00	5,000.00	3,600.00	3,600.00	
Totals for dept 523.000 - Grass, Brush & Weeds		3,215.00	5,000.00	3,600.00	3,600.00	
Dept 694.000 - Community Development Block Grant						
101-694.000-522.000	Federal Grants - CDBG	14,934.00			37,721.25	1
101-694.000-529.100	Senior Ctr Operations	1,850.00	2,101.00	2,101.00	2,101.00	1
Totals for dept 694.000 - Community Development Block Grant		16,784.00	2,101.00	2,101.00	39,822.25	
Dept 728.005 - Holland Square Streetscape						
101-728.005-674.248	Contribution from DDA	40,000.00	40,000.00	40,000.00	40,000.00	13
Totals for dept 728.005 - Holland Square Streetscape		40,000.00	40,000.00	40,000.00	40,000.00	
Dept 780.500 - Mundy Twp Park Services						
101-780.500-677.000	Reimbursements	10,057.90	10,008.90	7,653.00	10,166.00	
Totals for dept 780.500 - Mundy Twp Park Services		10,057.90	10,008.90	7,653.00	10,166.00	
Dept 782.000 - Facilities - Abrams Park						
101-782.000-651.000	Use and Admission Fee	41 630.00	260.00	400.00	230.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Totals for dept 782.000 - Facilities - Abrams Park		630.00	260.00	400.00	230.00	
Dept 783.000 - Facilities - Elms Rd Park						
101-783.000-651.000	Use and Admission Fee	12,400.00	12,000.00	10,000.00	10,000.00	
101-783.000-677.000	Reimbursements		700.00	2,075.00		
Totals for dept 783.000 - Facilities - Elms Rd Park		12,400.00	12,700.00	12,075.00	10,000.00	
Dept 786.000 - Non-Motorized Trailway						
101-786.000-528.000-786.000	Federal Grants - Other		400,000.00	400,000.00		
101-786.000-560.000-786.000	State DNR Grant		300,000.00	300,000.00		
101-786.000-677.000-786.000	Reimbursements			4,435.82	65,000.00	26
Totals for dept 786.000 - Non-Motorized Trailway		0.00	700,000.00	704,435.82	65,000.00	
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-627.000	Charges for Services	6,152.36	5,300.00	5,300.00	5,300.00	
Totals for dept 790.000 - Facilities-Senior Center/Libr		6,152.36	5,300.00	5,300.00	5,300.00	
Dept 794.000 - Community Promotions Program						
101-794.000-677.000	Reimbursements		130.00	130.00		
Totals for dept 794.000 - Community Promotions Program		0.00	130.00	130.00	0.00	
TOTAL ESTIMATED REVENUES		2,887,201.27	3,572,068.28	3,613,794.00	2,943,038.77	
APPROPRIATIONS						
Dept 000.000 - General						
101-000.000-983.100	ERC Lighting Conversion Program Expense	13,518.60	13,580.00	13,520.00	13,524.00	
Totals for dept 000.000 - General		13,518.60	13,580.00	13,520.00	13,524.00	
Dept 101.000 - Council						
101-101.000-702.000	Wages	14,926.90	13,649.00	13,649.00	14,404.45	
101-101.000-704.100	FICA - Employer's Share	929.49	846.00	846.00	893.20	
101-101.000-704.200	Medicare - Employer's Share	217.42	198.00	196.00	208.40	
101-101.000-705.000	Medical Insurance - ER	957.15	736.00	760.00	783.47	
101-101.000-705.100	Vision Benefits	8.31	7.00	7.30	7.81	
101-101.000-705.200	Dental Benefits	84.39	76.00	80.00	85.41	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-101.000-706.000	Life Insurance - ER cost	37.33	31.00	31.00	34.92	
101-101.000-707.000	Retirement Contributions-ER	595.40	526.00	526.00	599.84	
101-101.000-707.100	Health Care Savings Plan - ER	132.75	137.00	160.00	196.94	
101-101.000-708.000	Sick & Accident Premiums-ER	136.37	121.00	125.04	131.65	
101-101.000-726.000	Supplies	269.43	150.00	100.00	100.00	
101-101.000-801.000	Contractual Services				100.00	
101-101.000-910.200	General Liability Insurance	3,989.51	3,793.44	3,628.47	4,200.00	
101-101.000-910.500	Workers Comp Insurance	11.28	7.73	6.00	7.00	
101-101.000-960.000	Education and Training	1,541.02	2,950.00	3,500.00	3,500.00	
Totals for dept 101.000 - Council		23,836.75	23,228.17	23,614.81	25,253.09	

Dept 172.000 - Executive

101-172.000-702.000	Wages	41,609.24	42,572.00	42,000.00	45,523.45	
101-172.000-704.100	FICA - Employer's Share	2,786.09	2,739.00	2,604.00	2,941.20	
101-172.000-704.200	Medicare - Employer's Share	651.64	641.00	609.00	688.40	
101-172.000-705.000	Medical Insurance - ER	6,350.47	6,527.00	7,082.25	7,500.47	
101-172.000-705.100	Vision Benefits	60.62	62.00	63.22	63.81	
101-172.000-705.200	Dental Benefits	706.18	722.00	741.13	741.41	
101-172.000-706.000	Life Insurance - ER cost	195.36	200.00	196.00	205.92	
101-172.000-707.000	Retirement Contributions-ER	55,898.97	71,453.00	66,000.00	72,221.84	
101-172.000-707.100	Health Care Savings Plan - ER	1,364.84	1,325.00	1,815.00	1,897.94	
101-172.000-708.000	Sick & Accident Premiums-ER	609.14	623.00	612.00	641.65	
101-172.000-726.000	Supplies	45.89				
101-172.000-801.000	Contractual Services	19,771.97	23,380.00	5,000.00	2,499.11	18
101-172.000-850.000	Communications	171.75	190.00	190.00	190.00	
101-172.000-910.200	General Liability Insurance	4,834.19	5,606.56	5,606.56	5,700.00	
101-172.000-910.500	Workers Comp Insurance	307.37	200.00	200.00	200.00	
101-172.000-940.000	Vehicle and Travel Expense	3,155.76	3,300.00	3,936.15	3,940.00	
101-172.000-960.000	Education and Training	65.60	250.00	200.00	150.00	
101-172.000-961.000	Miscellaneous	9,289.48	3,500.00	3,500.00	1,500.00	
101-172.000-971.000	Land Purchase			925.00	150,000.00	35
Totals for dept 172.000 - Executive		147,874.56	163,290.56	141,280.31	296,605.20	

Dept 215.000 - Administration and Clerk

101-215.000-702.000	Wages	20,473.94	20,119.00	18,000.00	25,193.25	
101-215.000-704.100	FICA - Employer's Share	1,284.96	1,247.00	1,116.00	1,561.48	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
101-215.000-704.200	Medicare - Employer's Share	300.56	292.00	261.00	365.17	
101-215.000-705.000	Medical Insurance - ER	251.89	252.00	200.00	1,379.67	
101-215.000-705.100	Vision Benefits	7.24	7.00	5.60	18.11	
101-215.000-705.200	Dental Benefits	73.83	76.00	60.00	195.71	
101-215.000-706.000	Life Insurance - ER cost	134.16	144.00	137.50	183.92	
101-215.000-707.000	Retirement Contributions-ER	1,830.47	1,844.00	1,800.00	2,519.12	
101-215.000-707.100	Health Care Savings Plan - ER	593.71	570.00	650.00	967.05	
101-215.000-708.000	Sick & Accident Premiums-ER	402.91	431.00	420.00	545.71	
101-215.000-726.000	Supplies		100.00		300.00	
101-215.000-745.000	Postage	1,195.31	1,150.00	2,500.00	1,700.00	
101-215.000-801.000	Contractual Services	72.14	1,000.00	500.00	1,271.95	
101-215.000-900.000	Printing and Publishing	3,525.61	2,924.00	2,900.00	2,900.00	
101-215.000-960.000	Education and Training	54.10	500.00	150.00	1,300.00	
101-215.000-976.000	Equipment		500.00	500.00	300.00	
Totals for dept 215.000 - Administration and Clerk		30,200.83	31,156.00	29,200.10	40,701.14	
Dept 228.000 - Information Technology						
101-228.000-726.000	Supplies	31.98	80.00	50.00	80.00	
101-228.000-801.000	Contractual Services	13,393.02	18,000.00	18,000.00	20,000.00	
101-228.000-976.000	Equipment	835.25	2,000.00	500.00	438.40	
Totals for dept 228.000 - Information Technology		14,260.25	20,080.00	18,550.00	20,518.40	
Dept 247.000 - Board of Review						
101-247.000-702.000	Wages	1,721.25	2,520.00	2,520.00	3,150.00	
101-247.000-704.100	FICA - Employer's Share	106.71	156.00	156.00	195.00	
101-247.000-704.200	Medicare - Employer's Share	24.97	37.00	37.00	46.00	
101-247.000-726.000	Supplies	196.26	50.00	114.00	125.00	
101-247.000-900.000	Printing and Publishing	413.00	400.00	453.50	400.00	
Totals for dept 247.000 - Board of Review		2,462.19	3,163.00	3,280.50	3,916.00	
Dept 253.000 - Treasurer						
101-253.000-702.000	Wages	55,660.46	62,569.00	58,000.00	66,074.34	
101-253.000-704.100	FICA - Employer's Share	3,502.31	3,879.00	3,596.00	4,096.15	
101-253.000-704.200	Medicare - Employer's Share	819.12	907.00	841.00	958.05	
101-253.000-705.000	Medical Insurance - ER	8,171.20	8,852.00	9,047.00	9,786.10	
101-253.000-705.100	Vision Benefits	76.29	83.00	83.00	85.36	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-253.000-705.200	Dental Benefits	780.84	863.00	860.00	887.56	
101-253.000-706.000	Life Insurance - ER cost	264.58	268.00	279.15	291.44	
101-253.000-707.000	Retirement Contributions-ER	4,536.65	5,093.00	5,093.00	5,861.63	
101-253.000-707.100	Health Care Savings Plan - ER	326.40	359.00	439.00	488.45	
101-253.000-708.000	Sick & Accident Premiums-ER	960.39	1,042.00	1,042.00	1,081.49	
101-253.000-726.000	Supplies	1,126.15	1,300.00	1,200.00	1,200.00	
101-253.000-745.000	Postage	589.74	610.00	620.00	640.00	
101-253.000-801.000	Contractual Services	17,594.26	21,000.00	21,000.00	18,645.00	17
101-253.000-805.000	Bank Fees	547.77	400.00	640.00	450.00	
101-253.000-910.300	Insurance and Bonds	40.00	62.00	60.00	60.00	
101-253.000-940.000	Vehicle and Travel Expense	155.28	200.00	200.00	200.00	
101-253.000-960.000	Education and Training	178.00	225.00	300.00	300.00	
101-253.000-961.000	Miscellaneous	24.00	121.74	125.00	100.00	
Totals for dept 253.000 - Treasurer		95,353.44	107,833.74	103,425.15	111,205.57	

Dept 257.000 - Assessor

101-257.000-702.000	Wages	3,832.99	2,985.00	2,985.00	3,807.45	
101-257.000-704.100	FICA - Employer's Share	244.28	185.00	185.00	236.20	
101-257.000-704.200	Medicare - Employer's Share	56.95	43.00	43.00	55.40	
101-257.000-705.000	Medical Insurance - ER	257.72		20.86	215.47	
101-257.000-705.100	Vision Benefits	4.13		0.40	3.81	
101-257.000-705.200	Dental Benefits	42.20		4.00	24.41	
101-257.000-706.000	Life Insurance - ER cost	18.61	18.00	19.35	23.92	
101-257.000-707.000	Retirement Contributions-ER	306.94	208.00	208.00	312.84	
101-257.000-707.100	Health Care Savings Plan - ER	87.18	69.00	87.18	124.94	
101-257.000-708.000	Sick & Accident Premiums-ER	71.89	49.00	52.10	67.65	
101-257.000-726.000	Supplies		50.00	25.00	25.00	
101-257.000-745.000	Postage	1,065.80	1,300.00	1,300.00	1,300.00	
101-257.000-801.000	Contractual Services	30,860.77	32,000.00	32,000.00	32,402.00	
101-257.000-899.000	MTT Appeals and Payments	15,000.00	20,000.00		15,000.00	
101-257.000-900.000	Printing and Publishing	514.00	600.00	600.00	600.00	
101-257.000-960.000	Education and Training	517.50	1,000.00	1,000.00	1,000.00	
Totals for dept 257.000 - Assessor		52,880.96	58,507.00	38,529.89	55,199.09	

Dept 262.000 - Elections

101-262.000-702.000	Wages	13,036.20	30,000.00	35,270.00	47,767.80	27
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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-262.000-704.100	FICA - Employer's Share	817.16	1,463.00	1,729.09	1,473.27	
101-262.000-704.200	Medicare - Employer's Share	191.06	342.00	410.00	344.77	
101-262.000-705.000	Medical Insurance - ER	743.21	407.00	407.00	1,523.20	
101-262.000-705.100	Vision Benefits	8.31	4.00	5.45	18.30	
101-262.000-705.200	Dental Benefits	84.76	45.00	56.79	199.30	
101-262.000-706.000	Life Insurance - ER cost	67.52	121.00	116.00	162.00	
101-262.000-707.000	Retirement Contributions-ER	988.87	1,488.00	1,556.00	2,278.28	
101-262.000-707.100	Health Care Savings Plan - ER	305.95	474.00	560.00	860.11	
101-262.000-708.000	Sick & Accident Premiums-ER	225.81	353.00	355.50	497.06	
101-262.000-726.000	Supplies	3,962.96	3,860.00	3,860.00	3,000.00	
101-262.000-745.000	Postage	3,209.38	5,000.00	3,200.00	6,000.00	
101-262.000-801.000	Contractual Services		5,000.00	5,000.00	5,400.00	28
101-262.000-940.000	Vehicle and Travel Expense	24.10	200.00	200.00	200.00	
101-262.000-941.000	Equipment Rental	12.34	300.00	300.00	300.00	
101-262.000-960.000	Education and Training		1,140.00	1,140.00	2,000.00	
101-262.000-976.000	Equipment		1,000.00	1,000.00	7,000.00	27
Totals for dept 262.000 - Elections		23,677.63	51,197.00	55,165.83	79,024.09	

Dept 265.000 - Facilities - City Hall

101-265.000-702.000	Wages	2,922.96	13,766.00	2,290.00	3,914.00	
101-265.000-704.100	FICA - Employer's Share	182.01	859.00	142.00	249.00	
101-265.000-704.200	Medicare - Employer's Share	32.79	201.00	33.21	58.00	
101-265.000-705.000	Medical Insurance - ER	662.00	1,497.00	350.00	489.00	
101-265.000-705.100	Vision Benefits	7.91	17.00	3.00	5.00	
101-265.000-705.200	Dental Benefits	71.19	194.00	40.00	55.00	
101-265.000-706.000	Life Insurance - ER cost	8.99	31.00	8.00	14.00	
101-265.000-707.000	Retirement Contributions-ER	233.98	740.00	190.00	350.00	
101-265.000-707.100	Health Care Savings Plan - ER	37.59	178.00	41.00	119.00	
101-265.000-708.000	Sick & Accident Premiums-ER	49.69	177.00	45.00	64.00	
101-265.000-726.000	Supplies	937.95	1,000.00	600.00	600.00	
101-265.000-850.000	Communications	2,278.33	3,100.00	3,200.00	3,250.00	
101-265.000-910.100	Property Insurance	912.36	985.00	770.40	900.00	
101-265.000-910.500	Workers Comp Insurance	157.14	90.00	90.00	81.00	
101-265.000-920.000	Utilities	3,928.54	3,700.00	3,920.00	3,950.00	
101-265.000-930.000	Repairs and Maintenance	3,940.57	22,000.00	22,000.00	3,708.00	
101-265.000-930.000-930.001	Repairs and Maintenance	8,962.50				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-265.000-941.000	Equipment Rental	880.13	1,000.00	425.00	200.00	
101-265.000-961.000	Miscellaneous	10.06	250.00	250.00	100.00	
Totals for dept 265.000 - Facilities - City Hall		26,216.69	49,785.00	34,397.61	18,106.00	
Dept 266.000 - Legal Council						
101-266.000-801.000	Contractual Services	18,149.61	18,500.00	18,500.00	18,900.00	
Totals for dept 266.000 - Legal Council		18,149.61	18,500.00	18,500.00	18,900.00	
Dept 301.000 - Police Dept						
101-301.000-801.000	Contractual Services	7,850.60	7,900.00	7,900.00	7,900.00	22
101-301.000-910.100	Property Insurance		24.28	24.28	25.00	
Totals for dept 301.000 - Police Dept		7,850.60	7,924.28	7,924.28	7,925.00	
Dept 301.266 - Legal Council PSFY						
101-301.266-801.000	Contractual Services	23,464.00	24,000.00	24,000.00	24,000.00	
Totals for dept 301.266 - Legal Council PSFY		23,464.00	24,000.00	24,000.00	24,000.00	
Dept 301.851 - Retiree Employer Health Care PSFY						
101-301.851-705.000	Medical Insurance - ER	23,414.34	28,004.30	32,490.00	34,250.00	31
Totals for dept 301.851 - Retiree Employer Health Care PSFY		23,414.34	28,004.30	32,490.00	34,250.00	
Dept 334.000 - Metro Police Authority						
101-334.000-998.334	Metro Police Authority Appropriation	1,086,988.50	1,148,663.00	1,148,447.00	1,210,137.00	
Totals for dept 334.000 - Metro Police Authority		1,086,988.50	1,148,663.00	1,148,447.00	1,210,137.00	
Dept 336.000 - Fire Department						
101-336.000-801.000	Contractual Services	44,868.01	52,750.00	45,000.00	47,663.00	21
101-336.000-976.100	Siren Expense	1,865.61	2,100.00	2,100.00	2,100.00	
101-336.000-998.736	Fire Board Appropriation	120,414.63	126,027.00	126,027.00	132,599.29	21
Totals for dept 336.000 - Fire Department		167,148.25	180,877.00	173,127.00	182,362.29	
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-702.000	Wages	2,469.86	7,981.00	4,000.00	5,819.00	
101-345.000-704.100	FICA - Employer's Share	154.83	500.00	240.00	364.00	
101-345.000-704.200	Medicare - Employer's Share	36.25	117.00	58.00	85.00	
101-345.000-705.000	Medical Insurance - ER	395.45	716.00	850.00	616.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-345.000-705.100	Vision Benefits	3.11	6.00	7.50	6.00	
101-345.000-705.200	Dental Benefits	30.74	63.00	85.00	71.00	
101-345.000-706.000	Life Insurance - ER cost	8.16	18.00	18.00	12.00	
101-345.000-707.000	Retirement Contributions-ER	172.47	331.00	331.00	300.00	
101-345.000-707.100	Health Care Savings Plan - ER	30.49	105.00	100.00	93.00	
101-345.000-708.000	Sick & Accident Premiums-ER	42.22	87.00	85.00	66.00	
101-345.000-726.000	Supplies	687.02	200.00	75.00	100.00	
101-345.000-850.000	Communications	4.30	4.30	4.30	5.00	
101-345.000-910.100	Property Insurance	3,361.76	3,550.00	2,873.09	3,250.00	
101-345.000-910.500	Workers Comp Insurance	382.00	200.00	100.00	195.00	
101-345.000-920.000	Utilities	18,630.60	20,000.00	18,925.00	19,100.00	
101-345.000-930.000	Repairs and Maintenance	5,824.77	38,000.00	44,000.00	7,795.00	
101-345.000-941.000	Equipment Rental	514.20	1,000.00	650.00	550.00	
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		32,748.23	72,878.30	72,401.89	38,427.00	
Dept 371.000 - Building/Zoning/Planning						
101-371.000-702.000	Wages	23,930.50	24,450.00	26,280.00	31,828.45	
101-371.000-704.100	FICA - Employer's Share	1,520.49	1,553.00	1,705.00	2,039.20	
101-371.000-704.200	Medicare - Employer's Share	355.63	363.00	390.00	475.40	
101-371.000-705.000	Medical Insurance - ER	3,163.76	3,364.00	3,520.00	4,428.47	
101-371.000-705.100	Vision Benefits	30.92	36.00	43.50	40.81	
101-371.000-705.200	Dental Benefits	349.86	402.00	488.50	461.41	
101-371.000-706.000	Life Insurance - ER cost	104.86	108.00	130.50	138.92	
101-371.000-707.000	Retirement Contributions-ER	2,138.16	2,180.00	2,702.00	3,135.84	
101-371.000-707.100	Health Care Savings Plan - ER	705.73	656.00	1,060.00	1,157.94	
101-371.000-708.000	Sick & Accident Premiums-ER	344.74	388.00	456.00	494.65	
101-371.000-726.000	Supplies	61.04	50.00	150.00	100.00	
101-371.000-745.000	Postage	131.50	175.00	175.00	175.00	
101-371.000-801.000	Contractual Services	76,344.25	38,000.00	21,000.00	21,000.00	
101-371.000-801.005	Plumbing Inspection Expenditure	5,355.50	5,000.00	5,000.00	5,000.00	
101-371.000-801.006	Mechanical Inspection Expenditure	9,873.74	8,000.00	9,000.00	9,500.00	
101-371.000-801.007	Electrical Inspection Expenditure	7,152.45	8,000.00	9,000.00	9,500.00	
101-371.000-801.008	Building Permit Expenditure	26,747.50	25,000.00	24,000.00	26,000.00	
101-371.000-801.009	Zoning Permit Expenditure	702.25	800.00	400.00	400.00	
101-371.000-801.010	Rental Inspection Expense	5,579.40	4,500.00	4,500.00	5,000.00	
101-371.000-850.000	Communications	21.90	24.00	25.00	26.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
101-371.000-900.000	Printing and Publishing	1,759.30	1,400.00	1,400.00	1,400.00	
101-371.000-940.000	Vehicle and Travel Expense	787.24	804.00	1,000.00	950.00	
101-371.000-960.000	Education and Training	2,762.00	3,400.00	3,400.00	3,400.00	
Totals for dept 371.000 - Building/Zoning/Planning		169,922.72	128,653.00	115,825.50	126,652.09	
Dept 444.000 - Sidewalks						
101-444.000-801.000	Contractual Services		1,925.00	1,925.00	1,925.00	
101-444.000-801.478	Contractual Services - Snow Removal	5,260.00	6,200.00	3,000.00	3,000.00	
Totals for dept 444.000 - Sidewalks		5,260.00	8,125.00	4,925.00	4,925.00	
Dept 448.000 - Lighting						
101-448.000-920.000	Utilities	98,472.89	106,000.00	100,000.00	103,000.00	
Totals for dept 448.000 - Lighting		98,472.89	106,000.00	100,000.00	103,000.00	
Dept 463.000 - Routine Maint - Streets						
101-463.000-964.000	REFUNDS AND REBATES		642.72	642.72		
Totals for dept 463.000 - Routine Maint - Streets		0.00	642.72	642.72	0.00	
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-801.000	Contractual Services	1,445.00	2,000.00	1,500.00	1,500.00	
Totals for dept 523.000 - Grass, Brush & Weeds		1,445.00	2,000.00	1,500.00	1,500.00	
Dept 538.500 - Intercommunity storm drains						
101-538.500-930.000	Repairs and Maintenance		11,350.50	11,350.50		
Totals for dept 538.500 - Intercommunity storm drains		0.00	11,350.50	11,350.50	0.00	
Dept 567.000 - Facilities - Cemetery						
101-567.000-702.000	Wages	266.68	165.00	165.00	187.00	
101-567.000-704.100	FICA - Employer's Share	9.11	10.00	10.00	12.00	
101-567.000-704.200	Medicare - Employer's Share	2.13	2.00	2.00	3.00	
101-567.000-705.000	Medical Insurance - ER	48.22		25.00	48.00	
101-567.000-705.100	Vision Benefits	0.37		0.50	0.25	
101-567.000-705.200	Dental Benefits	4.07		4.00	5.00	
101-567.000-706.000	Life Insurance - ER cost	0.92		0.75	1.00	
101-567.000-707.000	Retirement Contributions-ER	18.31		5.00	17.00	
101-567.000-707.100	Health Care Savings Plan - ER	1.04		1.50	3.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-567.000-708.000	Sick & Accident Premiums-ER	6.26		3.00	3.00	
101-567.000-726.000	Supplies		25.00		25.00	
101-567.000-910.100	Property Insurance	33.60	40.16	27.28	35.00	
101-567.000-910.500	Workers Comp Insurance	1.52	3.00	8.00	8.00	
101-567.000-930.000	Repairs and Maintenance	860.00	2,950.00	3,000.00	2,400.00	
101-567.000-941.000	Equipment Rental	49.36	200.00	50.00	25.00	
Totals for dept 567.000 - Facilities - Cemetery		1,301.59	3,395.16	3,302.03	2,772.25	
Dept 694.000 - Community Development Block Grant						
101-694.000-702.000	Wages	41.60				
101-694.000-704.100	FICA - Employer's Share	2.58				
101-694.000-704.200	Medicare - Employer's Share	0.60				
101-694.000-707.000	Retirement Contributions-ER	3.32				
101-694.000-801.000	Contractual Services	18,204.59			37,721.25	1
101-694.000-801.050	Contractual Services-Senior Ctr Oper	1,850.00	2,101.00	2,101.00	2,101.00	1
101-694.000-941.000	Equipment Rental	24.88				
Totals for dept 694.000 - Community Development Block Grant		20,127.57	2,101.00	2,101.00	39,822.25	
Dept 728.000 - Economic Development						
101-728.000-726.000	Supplies			40.00	40.00	
101-728.000-801.000	Contractual Services	25,300.00	9,675.00	9,675.00	12,825.00	30
101-728.000-920.000	Utilities	127.44	350.00			
Totals for dept 728.000 - Economic Development		25,427.44	10,025.00	9,715.00	12,865.00	
Dept 780.000 - Parks & Recreation						
101-780.000-702.000	Wages	702.17	2,129.00	2,129.00	3,417.00	
101-780.000-704.100	FICA - Employer's Share	40.70	132.00	132.00	215.00	
101-780.000-704.200	Medicare - Employer's Share	9.46	30.00	30.00	50.00	
101-780.000-705.000	Medical Insurance - ER	51.19	62.00	300.00	482.00	
101-780.000-705.100	Vision Benefits	0.28		3.25	4.00	
101-780.000-705.200	Dental Benefits	2.95	6.00	35.00	49.00	
101-780.000-706.000	Life Insurance - ER cost	0.43		5.00	9.00	
101-780.000-707.000	Retirement Contributions-ER	41.29	284.00	284.00	248.00	
101-780.000-707.100	Health Care Savings Plan - ER	4.80	73.00	73.00	74.00	
101-780.000-708.000	Sick & Accident Premiums-ER	2.93	101.00	35.00	48.00	
101-780.000-726.000	Supplies	729.50	1,353.30	1,560.00	1,100.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
101-780.000-801.000	Contractual Services	1,810.00	13,190.00	14,300.00	2,500.00	
101-780.000-910.100	Property Insurance	480.63	514.27	400.00	500.00	
101-780.000-910.500	Workers Comp Insurance		115.00	115.00	120.00	
101-780.000-920.000	Utilities	1,381.07	1,500.00	1,700.00	1,700.00	
101-780.000-930.000	Repairs and Maintenance	4,780.00	2,000.00	2,200.00	2,300.00	
101-780.000-941.000	Equipment Rental	915.72	775.00	825.00	820.00	
101-780.000-960.000	Education and Training			270.00	150.00	
Totals for dept 780.000 - Parks & Recreation		10,953.12	22,264.57	24,396.25	13,786.00	
Dept 780.500 - Mundy Twp Park Services						
101-780.500-702.000	Wages	3,183.68	4,768.00	4,000.00	5,304.00	
101-780.500-704.100	FICA - Employer's Share	201.77	296.00	250.00	329.00	
101-780.500-704.200	Medicare - Employer's Share	47.15	69.00	58.00	77.00	
101-780.500-705.000	Medical Insurance - ER	716.62	723.00	723.00	863.00	
101-780.500-705.100	Vision Benefits	7.64	8.00	8.00	10.00	
101-780.500-705.200	Dental Benefits	72.38	95.00	95.00	119.00	
101-780.500-706.000	Life Insurance - ER cost	10.93	14.00	14.00	13.00	
101-780.500-707.000	Retirement Contributions-ER	259.91	293.00	250.00	360.00	
101-780.500-707.100	Health Care Savings Plan - ER	16.94	75.00	50.00	88.00	
101-780.500-708.000	Sick & Accident Premiums-ER	75.47	97.00	60.00	89.00	
101-780.500-726.000	Supplies	257.77	500.00	400.00	400.00	
101-780.500-941.000	Equipment Rental	1,954.24	2,200.00	1,750.00	1,900.00	
Totals for dept 780.500 - Mundy Twp Park Services		6,804.50	9,138.00	7,658.00	9,552.00	
Dept 782.000 - Facilities - Abrams Park						
101-782.000-702.000	Wages	9,094.05	10,976.00	10,976.00	11,273.11	
101-782.000-704.100	FICA - Employer's Share	573.24	686.00	686.00	705.05	
101-782.000-704.200	Medicare - Employer's Share	133.78	160.00	160.00	165.35	
101-782.000-705.000	Medical Insurance - ER	1,472.07	1,097.00	1,420.00	1,256.37	
101-782.000-705.100	Vision Benefits	16.04	10.00	16.00	13.45	
101-782.000-705.200	Dental Benefits	157.35	107.00	200.00	148.85	
101-782.000-706.000	Life Insurance - ER cost	33.80	31.00	35.00	32.48	
101-782.000-707.000	Retirement Contributions-ER	667.42	587.00	750.00	748.21	
101-782.000-707.100	Health Care Savings Plan - ER	142.76	169.00	185.00	231.48	
101-782.000-708.000	Sick & Accident Premiums-ER	173.61	152.00	180.00	157.16	
101-782.000-726.000	Supplies	903.45		2,000.00	1,000.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-782.000-801.000	Contractual Services	25.15				
101-782.000-910.100	Property Insurance	117.59	416.40	420.00	435.00	
101-782.000-910.500	Workers Comp Insurance	240.08	120.00	100.00	206.36	
101-782.000-920.000	Utilities	2,394.24	2,400.00	2,400.00	2,500.00	
101-782.000-930.000	Repairs and Maintenance	7,716.45	80,000.00	80,000.00	55,000.00	24
101-782.000-941.000	Equipment Rental	1,187.88	1,300.00	2,200.00	2,000.00	
101-782.000-961.000	Miscellaneous		500.00	200.00		
Totals for dept 782.000 - Facilities - Abrams Park		25,048.96	98,711.40	101,928.00	75,872.87	
Dept 783.000 - Facilities - Elms Rd Park						
101-783.000-702.000	Wages	20,866.35	20,051.00	25,000.00	29,611.11	
101-783.000-704.100	FICA - Employer's Share	1,303.85	1,254.00	1,550.00	1,663.05	
101-783.000-704.200	Medicare - Employer's Share	304.90	293.00	364.00	389.35	
101-783.000-705.000	Medical Insurance - ER	2,701.93	2,127.00	3,100.00	3,609.37	
101-783.000-705.100	Vision Benefits	32.87	22.00	40.00	44.45	
101-783.000-705.200	Dental Benefits	332.23	238.00	410.00	506.85	
101-783.000-706.000	Life Insurance - ER cost	62.73	57.00	72.00	80.48	
101-783.000-707.000	Retirement Contributions-ER	1,431.87	1,152.00	1,650.00	2,145.21	
101-783.000-707.100	Health Care Savings Plan - ER	263.95	321.00	345.00	571.48	
101-783.000-708.000	Sick & Accident Premiums-ER	336.05	294.00	405.00	449.16	
101-783.000-726.000	Supplies	1,147.54	1,200.00	2,750.00	1,700.00	
101-783.000-801.000	Contractual Services	25.15				
101-783.000-910.100	Property Insurance	419.04	450.00	346.00	355.00	
101-783.000-910.500	Workers Comp Insurance	246.97	124.00	100.00	130.00	
101-783.000-920.000	Utilities	2,735.13	2,800.00	3,100.00	3,250.00	
101-783.000-930.000	Repairs and Maintenance	35,363.18	150,500.00	154,000.00	50,000.00	
101-783.000-941.000	Equipment Rental	5,702.80	4,300.00	5,600.00	5,100.00	
101-783.000-961.000	Miscellaneous		250.00			
Totals for dept 783.000 - Facilities - Elms Rd Park		73,276.54	185,433.00	198,832.00	99,605.51	
Dept 786.000 - Non-Motorized Trailway						
101-786.000-801.000-786.000	Contractual Services	13,840.25	6,761.00	6,761.00		
101-786.000-801.400-786.000	Design Engineering	12,481.06				
101-786.000-801.450-786.000	Construction Engineering	85,009.00	118,500.00	50,000.00		
101-786.000-801.500-786.000	MDOT Project Pmts	109,694.88	790,988.00	740,000.00		
Totals for dept 786.000 - Non-Motorized Trailway		221,025.19	916,249.00	796,761.00	0.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 788.000 - Otterburn Disc Golf Park						
101-788.000-702.000	Wages				10,000.00	
101-788.000-704.100	FICA - Employer's Share				649.00	
101-788.000-704.200	Medicare - Employer's Share				152.00	
101-788.000-705.000	Medical Insurance - ER				1,430.00	
101-788.000-705.100	Vision Benefits				16.00	
101-788.000-705.200	Dental Benefits				177.00	
101-788.000-706.000	Life Insurance - ER cost				36.00	
101-788.000-707.000	Retirement Contributions-ER				673.00	
101-788.000-707.100	Health Care Savings Plan - ER				166.00	
101-788.000-708.000	Sick & Accident Premiums-ER				206.00	
101-788.000-726.000	Supplies	1,729.90	3,000.00	2,500.00	1,000.00	
101-788.000-930.000	Repairs and Maintenance		8,000.00	6,000.00	5,000.00	
101-788.000-941.000	Equipment Rental	0.00	0.00	500.00	500.00	
101-788.000-976.000	Equipment		20,000.00		42,500.00	23
Totals for dept 788.000 - Otterburn Disc Golf Park		1,729.90	31,000.00	9,000.00	62,505.00	
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-702.000	Wages	5,648.77	12,201.00	7,000.00	9,873.00	
101-790.000-704.100	FICA - Employer's Share	351.71	762.00	434.00	619.00	
101-790.000-704.200	Medicare - Employer's Share	82.19	178.00	102.00	145.00	
101-790.000-705.000	Medical Insurance - ER	897.28	1,311.00	1,060.00	1,145.00	
101-790.000-705.100	Vision Benefits	9.50	14.00	12.00	12.00	
101-790.000-705.200	Dental Benefits	99.75	151.00	151.00	135.00	
101-790.000-706.000	Life Insurance - ER cost	19.87	28.00	28.00	24.00	
101-790.000-707.000	Retirement Contributions-ER	438.40	571.00	571.00	594.00	
101-790.000-707.100	Health Care Savings Plan - ER	79.55	160.00	160.00	182.00	
101-790.000-708.000	Sick & Accident Premiums-ER	106.47	158.00	158.00	131.00	
101-790.000-726.000	Supplies	1,011.03	375.00	375.00	350.00	
101-790.000-910.100	Property Insurance	2,182.91	2,339.00	1,846.76	1,900.00	
101-790.000-910.500	Workers Comp Insurance	377.26	325.58	250.00	193.00	
101-790.000-920.000	Utilities	8,774.27	8,400.00	8,800.00	9,000.00	
101-790.000-930.000	Repairs and Maintenance	2,836.64	5,000.00	5,000.00	3,078.00	
101-790.000-930.000-930.001	Repairs and Maintenance	7,468.75				
101-790.000-941.000	Equipment Rental	1,599.88	2,400.00	1,500.00	1,500.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-790.000-961.000	Miscellaneous	25.15				
Totals for dept 790.000 - Facilities-Senior Center/Libr		32,009.38	34,373.58	27,447.76	28,881.00	
Dept 794.000 - Community Promotions Program						
101-794.000-702.000	Wages	17,277.57	21,256.00	28,000.00	27,687.00	
101-794.000-704.100	FICA - Employer's Share	1,073.42	1,323.00	1,736.00	1,720.00	
101-794.000-704.200	Medicare - Employer's Share	251.18	310.00	406.00	402.00	
101-794.000-705.000	Medical Insurance - ER	2,821.51	2,752.00	5,300.00	3,971.00	
101-794.000-705.100	Vision Benefits	44.62	38.00	81.00	52.00	
101-794.000-705.200	Dental Benefits	496.52	439.00	930.00	594.00	
101-794.000-706.000	Life Insurance - ER cost	60.34	58.00	109.00	69.00	
101-794.000-707.000	Retirement Contributions-ER	1,224.95	1,486.00	1,915.00	2,115.00	
101-794.000-707.100	Health Care Savings Plan - ER	234.75	318.00	536.00	469.00	
101-794.000-708.000	Sick & Accident Premiums-ER	372.32	353.00	750.00	469.00	
101-794.000-726.000	Supplies	9,553.12	10,000.00	10,000.00	11,500.00	
101-794.000-801.000	Contractual Services	1,450.00	1,200.00	1,300.00	1,400.00	
101-794.000-910.100	Property Insurance	951.93	1,081.00	790.00	825.00	
101-794.000-920.000	Utilities	408.10	400.00	490.00	500.00	
101-794.000-930.000	Repairs and Maintenance	8,461.35	4,500.00	4,500.00	4,500.00	
101-794.000-941.000	Equipment Rental	7,741.10	7,300.00	7,475.00	7,300.00	
Totals for dept 794.000 - Community Promotions Program		52,422.78	52,814.00	64,318.00	63,573.00	
Dept 797.000 - Facilities - City Parking Lots						
101-797.000-726.000	Supplies		400.00	200.00	200.00	
101-797.000-801.000	Contractual Services	5.59	2,000.00	50.30		
101-797.000-920.000	Utilities	2,112.03	2,315.00	2,500.00	2,500.00	
101-797.000-930.000	Repairs and Maintenance	6,873.87	7,000.00	2,300.00	6,000.00	
101-797.000-930.000-930.001	Repairs and Maintenance		54,500.00	169,719.05		
Totals for dept 797.000 - Facilities - City Parking Lots		8,991.49	66,215.00	174,769.35	8,700.00	
Dept 851.000 - Retired Employee Health Care						
101-851.000-705.000	Medical Insurance - ER	22,836.67	26,550.00	26,550.00	32,460.00	
Totals for dept 851.000 - Retired Employee Health Care		22,836.67	26,550.00	26,550.00	32,460.00	
Dept 965.000 - Transfers Out						
101-965.000-998.202	Trf Out to Major Street Fund	175,000.00				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
101-965.000-998.401	Trf Out to Capital Projects Fd				55,000.00	34
101-965.000-998.402	Transfer Out to Fire Equip Fd	107,000.00	155,000.00	160,000.00	226,000.00	14
Totals for dept 965.000 - Transfers Out		282,000.00	155,000.00	160,000.00	281,000.00	
TOTAL APPROPRIATIONS		2,849,101.17	3,872,708.28	3,778,876.48	3,147,525.84	
NET OF REVENUES/APPROPRIATIONS - FUND 101		38,100.10	(300,640.00)	(165,082.48)	(204,487.07)	
BEGINNING FUND BALANCE		1,883,818.73	1,921,918.83	1,921,918.83	1,756,836.35	
ENDING FUND BALANCE		1,921,918.83	1,621,278.83	1,756,836.35	1,552,349.28	
FUND BALANCE DETAIL:						
Assigned Fund Balance					1,149,269.00	37,38
Unassigned Fund Balance					403,080.28	

Fund 202 - Major Street Fund

ESTIMATED REVENUES

Dept 000.000 - General

202-000.000-528.000	Federal Grants - Other		249,500.00	249,500.00		
202-000.000-569.000	Act 51 Revenues	566,443.76	553,000.00	600,000.00	600,000.00	9
202-000.000-664.000	Interest Income	95.17	70.00	85.00	75.00	
202-000.000-675.000	Misc.		717.45	717.45		
Totals for dept 000.000 - General		566,538.93	803,287.45	850,302.45	600,075.00	

Dept 441.000 - Miller Rd Park & Ride

202-441.000-677.000-441.000	Reimbursements	2,825.12	5,000.00	5,000.00	5,000.00	
Totals for dept 441.000 - Miller Rd Park & Ride		2,825.12	5,000.00	5,000.00	5,000.00	

Dept 454.000 - Major Streets Projects

202-454.000-510.000-454.101	Federal Street Grant-Miller Rd				1,124,549.10	3
202-454.000-677.000-454.100	Reimbursements	54,091.32	89,134.83	12,342.00		
Totals for dept 454.000 - Major Streets Projects		54,091.32	89,134.83	12,342.00	1,124,549.10	

Dept 474.000 - Traffic Services

202-474.000-677.000	Reimbursements		12,625.00	12,625.00		
Totals for dept 474.000 - Traffic Services		0.00	12,625.00	12,625.00	0.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 478.000 - Snow & Ice Removal						
202-478.000-677.000	Reimbursements	3,229.09	2,100.00	3,732.66	3,800.00	
Totals for dept 478.000 - Snow & Ice Removal		3,229.09	2,100.00	3,732.66	3,800.00	
Dept 931.000 - Transfers IN						
202-931.000-699.101	Transfer In from Genl Fund	175,000.00				
202-931.000-699.204	Transfer IN from Municipal Street Fund	400,000.00				
Totals for dept 931.000 - Transfers IN		575,000.00	0.00	0.00	0.00	
TOTAL ESTIMATED REVENUES		1,201,684.46	912,147.28	884,002.11	1,733,424.10	
APPROPRIATIONS						
Dept 228.000 - Information Technology						
202-228.000-801.000	Contractual Services	608.71	1,100.00	1,100.00	900.00	
Totals for dept 228.000 - Information Technology		608.71	1,100.00	1,100.00	900.00	
Dept 429.000 - Occupational Safety						
202-429.000-702.000	Wages	120.75	76.77	104.00		
202-429.000-704.100	FICA - Employer's Share	7.48	4.77	6.70		
202-429.000-704.200	Medicare - Employer's Share	1.75	1.11	1.75		
202-429.000-705.000	Medical Insurance - ER	37.23	26.38	26.38		
202-429.000-705.100	Vision Benefits	0.38	0.25	0.25		
202-429.000-705.200	Dental Benefits	4.30	2.79	2.79		
202-429.000-706.000	Life Insurance - ER cost	0.50	0.35	0.35		
202-429.000-707.000	Retirement Contributions-ER	11.69	6.40	9.25		
202-429.000-707.100	Health Care Savings Plan - ER	1.60	1.13	1.13		
202-429.000-708.000	Sick & Accident Premiums-ER	3.22	2.57	2.57		
202-429.000-941.000	Equipment Rental	37.32	24.68	38.00		
Totals for dept 429.000 - Occupational Safety		226.22	147.20	193.17	0.00	
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-702.000-441.000	Wages	661.21	1,929.00	1,000.00	2,030.00	
202-441.000-704.100-441.000	FICA - Employer's Share	41.00	120.00	62.00	126.00	
202-441.000-704.200-441.000	Medicare - Employer's Share	9.65	28.00	14.50	29.00	
202-441.000-705.000-441.000	Medical Insurance - ER	171.49	207.00	160.00	125.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
202-441.000-705.100-441.000	Vision Benefits	1.66	2.00	1.30	1.00	
202-441.000-705.200-441.000	Dental Benefits	17.27	23.00	16.00	13.00	
202-441.000-706.000-441.000	Life Insurance - ER cost	2.53	3.00	2.25	2.00	
202-441.000-707.000-441.000	Retirement Contributions-ER	49.30	61.00	47.00	33.00	
202-441.000-707.100-441.000	Health Care Savings Plan - ER	3.26	17.00	5.00	12.00	
202-441.000-708.000-441.000	Sick & Accident Premiums-ER	17.17	22.00	12.15	13.00	
202-441.000-726.000-441.000	Supplies	288.05	200.00	225.00	400.00	
202-441.000-920.000-441.000	Utilities	1,189.54	1,450.00	1,450.00	1,500.00	
202-441.000-930.000-441.000	Repairs and Maintenance	1,426.66	1,500.00	1,400.00	1,200.00	
202-441.000-941.000-441.000	Equipment Rental	96.41	260.00	220.00	300.00	
Totals for dept 441.000 - Miller Rd Park & Ride		3,975.20	5,822.00	4,615.20	5,784.00	
Dept 448.000 - Lighting						
202-448.000-801.000	Contractual Services		6,014.00	6,014.00		
Totals for dept 448.000 - Lighting		0.00	6,014.00	6,014.00	0.00	
Dept 449.500 - Right of Way - General						
202-449.500-801.000	Contractual Services	235.00				
202-449.500-930.000	Repairs and Maintenance	34.48	15,000.00	15,000.00	15,000.00	
Totals for dept 449.500 - Right of Way - General		269.48	15,000.00	15,000.00	15,000.00	
Dept 449.501 - Right of Way - Storms						
202-449.501-930.000	Repairs and Maintenance	5,178.10	15,000.00	15,000.00	15,000.00	
Totals for dept 449.501 - Right of Way - Storms		5,178.10	15,000.00	15,000.00	15,000.00	
Dept 452.100 - Safe Routes to School Grant						
202-452.100-801.000-452.100	Contractual Services	32,432.38	750.00	750.00		
202-452.100-801.400-452.100	Design Engineering	12,547.50	2,257.50	2,557.50		
202-452.100-801.450-452.100	Construction Engineering		50,000.00	50,782.68	50,782.68	2
202-452.100-801.500-452.100	MDOT Project Pmts		82,105.00	170,000.00	170,000.00	2
Totals for dept 452.100 - Safe Routes to School Grant		44,979.88	135,112.50	224,090.18	220,782.68	
Dept 453.105 - Fairchild-Cappy to Miller TIP						
202-453.105-801.500-453.105	MDOT Project Pmts	56.84				
Totals for dept 453.105 - Fairchild-Cappy to Miller TIP		56.84	0.00	0.00	0.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 454.000 - Major Streets Projects						
202-454.000-801.400-454.100	Design Engineering-Morrish Rd	4,109.43				
202-454.000-801.400-454.101	Design Engineering-Miller Rd	13,718.07		20,985.00		
202-454.000-801.450-454.100	Construction Engineering-Morrish Rd	94,261.26	110,043.00	24,000.00		
202-454.000-801.450-454.101	Construction Engineering-Miller Rd				1,309,836.20	3
202-454.000-801.500-454.100	MDOT Project Pmts-Morrish Rd	122,966.85	207,799.00	31,500.21		
Totals for dept 454.000 - Major Streets Projects		235,055.61	317,842.00	76,485.21	1,309,836.20	
Dept 463.000 - Routine Maint - Streets						
202-463.000-702.000	Wages	27,008.88	37,453.00	30,000.00	33,000.00	
202-463.000-704.100	FICA - Employer's Share	1,696.65	2,330.00	1,860.00	2,000.00	
202-463.000-704.200	Medicare - Employer's Share	396.65	545.00	435.00	500.00	
202-463.000-705.000	Medical Insurance - ER	5,021.83	5,343.00	4,850.00	6,255.00	
202-463.000-705.100	Vision Benefits	55.81	64.00	58.00	70.00	
202-463.000-705.200	Dental Benefits	588.84	729.00	600.00	874.00	
202-463.000-706.000	Life Insurance - ER cost	88.40	109.00	90.00	107.00	
202-463.000-707.000	Retirement Contributions-ER	2,869.90	3,606.00	3,100.00	4,223.00	
202-463.000-707.100	Health Care Savings Plan - ER	258.22	596.00	650.00	744.00	
202-463.000-708.000	Sick & Accident Premiums-ER	545.90	688.00	588.00	685.00	
202-463.000-726.000	Supplies		200.00		0.00	
202-463.000-801.000	Contractual Services	474.12	550.00	550.00	440.00	
202-463.000-910.500	Workers Comp Insurance	1,542.77	1,000.00	1,000.00	931.00	
202-463.000-930.000	Repairs and Maintenance	4,367.34	316,000.00	180,000.00	10,000.00	
202-463.000-930.000-930.001	Repairs and Maintenance		249,500.00	249,500.00		
202-463.000-941.000	Equipment Rental	19,696.77	20,000.00	20,000.00	17,000.00	
202-463.000-960.000	Education and Training			207.67	225.00	
Totals for dept 463.000 - Routine Maint - Streets		64,612.08	638,713.00	493,488.67	77,054.00	
Dept 463.307 - Oakview - Seymour to Chelmsford						
202-463.307-801.450-463.307	Construction Engineering	690,626.17	73,952.62	73,952.62		
Totals for dept 463.307 - Oakview - Seymour to Chelmsford		690,626.17	73,952.62	73,952.62	0.00	
Dept 473.000 - Routine Maint - Bridges						
202-473.000-801.000	Contractual Services	900.00		16,250.00	16,250.00	
Totals for dept 473.000 - Routine Maint - Bridges		900.00	0.00	16,250.00	16,250.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 474.000 - Traffic Services						
202-474.000-702.000	Wages	2,614.40	3,481.00	3,500.00	1,071.00	
202-474.000-704.100	FICA - Employer's Share	168.93	216.00	225.00	66.00	
202-474.000-704.200	Medicare - Employer's Share	39.37	50.00	55.00	16.00	
202-474.000-705.000	Medical Insurance - ER	503.65	450.00	520.00	193.00	
202-474.000-705.100	Vision Benefits	5.72	6.00	12.50	2.00	
202-474.000-705.200	Dental Benefits	59.49	74.00	65.00	19.00	
202-474.000-706.000	Life Insurance - ER cost	7.47	8.00	8.00	3.00	
202-474.000-707.000	Retirement Contributions-ER	182.56	229.00	240.00	55.00	
202-474.000-707.100	Health Care Savings Plan - ER	20.38	44.00	55.00	17.00	
202-474.000-708.000	Sick & Accident Premiums-ER	48.65	55.00	55.00	18.00	
202-474.000-726.000	Supplies	120.45	2,000.00	5,000.00	2,500.00	
202-474.000-801.000	Contractual Services	9,567.98	25,000.00	25,000.00	18,000.00	
202-474.000-920.000	Utilities	5,742.33	5,800.00	6,306.00	6,430.00	
202-474.000-941.000	Equipment Rental	866.15	1,800.00	1,100.00	1,000.00	
Totals for dept 474.000 - Traffic Services		19,947.53	39,213.00	42,141.50	29,390.00	
Dept 478.000 - Snow & Ice Removal						
202-478.000-702.000	Wages	12,407.13	11,263.00	11,263.00	14,256.00	
202-478.000-704.100	FICA - Employer's Share	772.93	698.00	698.00	884.00	
202-478.000-704.200	Medicare - Employer's Share	180.74	163.00	163.00	207.00	
202-478.000-705.000	Medical Insurance - ER	2,287.38	1,809.00	3,000.00	2,763.00	
202-478.000-705.100	Vision Benefits	32.14	24.00	37.00	33.00	
202-478.000-705.200	Dental Benefits	344.63	274.00	400.00	377.00	
202-478.000-706.000	Life Insurance - ER cost	36.26	34.00	36.00	41.00	
202-478.000-707.000	Retirement Contributions-ER	919.92	839.00	839.00	1,264.00	
202-478.000-707.100	Health Care Savings Plan - ER	109.67	181.00	215.00	271.00	
202-478.000-708.000	Sick & Accident Premiums-ER	236.50	230.00	255.00	283.00	
202-478.000-726.000	Supplies	13,643.85	20,000.00	21,700.00	22,700.00	
202-478.000-941.000	Equipment Rental	16,620.41	18,000.00	15,000.00	18,000.00	
Totals for dept 478.000 - Snow & Ice Removal		47,591.56	53,515.00	53,606.00	61,079.00	
Dept 482.000 - Administrative						
202-482.000-702.000	Wages	10,576.58	11,507.00	11,507.00	12,118.00	
202-482.000-704.100	FICA - Employer's Share	655.82	747.00	747.00	791.00	
202-482.000-704.200	Medicare - Employer's Share	153.38	175.00	175.00	185.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
202-482.000-705.000	Medical Insurance - ER	823.10	1,203.00	900.00	900.00	
202-482.000-705.100	Vision Benefits	7.99	7.00	7.00	7.00	
202-482.000-705.200	Dental Benefits	85.78	71.00	71.00	71.00	
202-482.000-706.000	Life Insurance - ER cost	44.41	55.00	55.00	55.00	
202-482.000-707.000	Retirement Contributions-ER	943.25	1,084.00	1,084.00	1,275.00	
202-482.000-707.100	Health Care Savings Plan - ER	321.09	361.00	425.00	510.00	
202-482.000-708.000	Sick & Accident Premiums-ER	140.19	172.00	172.00	172.00	
Totals for dept 482.000 - Administrative		13,751.59	15,382.00	15,143.00	16,084.00	
Dept 538.500 - Intercommunity storm drains						
202-538.500-801.700	Storm/Wtr Shed Permit Fees	10,270.82	11,055.00	11,055.00	13,540.00	
202-538.500-803.000	Drain Repairs	1,585.00	3,000.00	567.50	1,000.00	
Totals for dept 538.500 - Intercommunity storm drains		11,855.82	14,055.00	11,622.50	14,540.00	
TOTAL APPROPRIATIONS		1,139,634.79	1,330,868.32	1,048,702.05	1,781,699.88	
NET OF REVENUES/APPROPRIATIONS - FUND 202		62,049.67	(418,721.04)	(164,699.94)	(48,275.78)	
BEGINNING FUND BALANCE		318,467.57	380,517.24	380,517.24	215,817.30	
ENDING FUND BALANCE		380,517.24	(38,203.80)	215,817.30	167,541.52	
Fund 203 - Local Street Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
203-000.000-528.000	Federal Grants - Other		129,000.00	129,000.00		
203-000.000-569.000	Act 51 Revenues	177,071.49	173,500.00	173,500.00	190,000.00	9
203-000.000-664.000	Interest Income	488.81	25.00	940.00	400.00	
203-000.000-675.000	Misc.		331.79	331.79		
Totals for dept 000.000 - General		177,560.30	302,856.79	303,771.79	190,400.00	
Dept 449.000 - Right of Way Telecomm						
203-449.000-546.000	Right of Way Telecomm	23,938.37	15,000.00	15,000.00	15,000.00	
Totals for dept 449.000 - Right of Way Telecomm		23,938.37	15,000.00	15,000.00	15,000.00	
Dept 478.000 - Snow & Ice Removal						
203-478.000-677.000	Reimbursements	2,152.73	1,400.00	2,488.44	2,200.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Totals for dept 478.000 - Snow & Ice Removal		2,152.73	1,400.00	2,488.44	2,200.00	
Dept 931.000 - Transfers IN						
203-931.000-699.204	Transfer IN from Municipal Street Fund	100,000.00	300,000.00	170,500.00	3,593,000.00	4,5
Totals for dept 931.000 - Transfers IN		100,000.00	300,000.00	170,500.00	3,593,000.00	
TOTAL ESTIMATED REVENUES		303,651.40	619,256.79	491,760.23	3,800,600.00	

APPROPRIATIONS

Dept 228.000 - Information Technology

203-228.000-801.000	Contractual Services	608.72	850.00	1,000.00	
Totals for dept 228.000 - Information Technology		608.72	850.00	1,000.00	0.00

Dept 429.000 - Occupational Safety

203-429.000-702.000	Wages		113.24	126.68	
203-429.000-704.100	FICA - Employer's Share		7.02	7.85	
203-429.000-704.200	Medicare - Employer's Share		1.64	1.83	
203-429.000-705.000	Medical Insurance - ER		6.27	6.27	
203-429.000-705.100	Vision Benefits		0.07	0.07	
203-429.000-705.200	Dental Benefits		0.84	0.84	
203-429.000-706.000	Life Insurance - ER cost		0.08	0.08	
203-429.000-707.000	Retirement Contributions-ER		1.34	2.68	
203-429.000-707.100	Health Care Savings Plan - ER		0.57	0.57	
203-429.000-708.000	Sick & Accident Premiums-ER		0.61	0.61	
203-429.000-941.000	Equipment Rental		49.36	49.36	
Totals for dept 429.000 - Occupational Safety		0.00	181.04	196.84	0.00

Dept 449.500 - Right of Way - General

203-449.500-930.000	Repairs and Maintenance	9,134.54	14,000.00	14,000.00	14,000.00
Totals for dept 449.500 - Right of Way - General		9,134.54	14,000.00	14,000.00	14,000.00

Dept 449.501 - Right of Way - Storms

203-449.501-801.000	Contractual Services			50.30	
203-449.501-930.000	Repairs and Maintenance	871.64	1,500.00	1,500.00	1,000.00
Totals for dept 449.501 - Right of Way - Storms		871.64	1,500.00	1,550.30	1,000.00

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 455.000 - Local Street Projects						
203-455.000-801.400-455.100	Design Engineering-Winchester Village	65,043.72	120,990.00	180,000.00	11,000.00	4
203-455.000-801.400-455.101	Design Engineering-Winchester Woods	12,389.28	20,000.00	30,000.00	7,000.00	5
203-455.000-801.450-455.100	Construction Engineering-Winchr Village		140,000.00		2,325,000.00	4
203-455.000-801.450-455.101	Construction Engineering-Winchr Woods		60,000.00	10,000.00	1,250,000.00	5
Totals for dept 455.000 - Local Street Projects		77,433.00	340,990.00	220,000.00	3,593,000.00	
Dept 463.000 - Routine Maint - Streets						
203-463.000-702.000	Wages	21,700.64	30,851.00	26,000.00	28,792.00	
203-463.000-704.100	FICA - Employer's Share	1,360.29	1,921.00	1,600.00	1,795.00	
203-463.000-704.200	Medicare - Employer's Share	318.47	449.00	365.00	420.00	
203-463.000-705.000	Medical Insurance - ER	4,066.52	4,024.00	4,024.00	5,794.00	
203-463.000-705.100	Vision Benefits	44.16	50.00	50.00	57.00	
203-463.000-705.200	Dental Benefits	461.68	567.00	567.00	660.00	
203-463.000-706.000	Life Insurance - ER cost	72.58	88.00	88.00	84.00	
203-463.000-707.000	Retirement Contributions-ER	1,921.15	2,492.00	2,492.00	2,751.00	
203-463.000-707.100	Health Care Savings Plan - ER	228.91	484.00	484.00	595.00	
203-463.000-708.000	Sick & Accident Premiums-ER	446.23	545.00	545.00	510.00	
203-463.000-801.000	Contractual Services	160.59	300.00	300.00	240.00	
203-463.000-910.500	Workers Comp Insurance	1,549.65	1,000.00	1,000.00	936.00	
203-463.000-930.000	Repairs and Maintenance	6,684.40	100,000.00	100,000.00	5,200.00	
203-463.000-930.000-930.001	Repairs and Maintenance		129,000.00	129,000.00		
203-463.000-941.000	Equipment Rental	18,982.08	25,000.00	25,000.00	18,000.00	
203-463.000-960.000	Education and Training			182.67	182.67	
Totals for dept 463.000 - Routine Maint - Streets		57,997.35	296,771.00	291,697.67	66,016.67	
Dept 463.107 - Chelmsford - Seymour to Oakview						
203-463.107-801.450-463.107	Construction Engineering	460,417.43	49,301.74	49,301.74		
Totals for dept 463.107 - Chelmsford - Seymour to Oakview		460,417.43	49,301.74	49,301.74	0.00	
Dept 474.000 - Traffic Services						
203-474.000-702.000	Wages	2,327.59	5,459.00	2,550.00	882.00	
203-474.000-704.100	FICA - Employer's Share	146.67	338.00	217.00	55.00	
203-474.000-704.200	Medicare - Employer's Share	34.15	79.00	51.00	13.00	
203-474.000-705.000	Medical Insurance - ER	392.59	637.00	400.00	90.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
203-474.000-705.100	Vision Benefits	5.79	12.00	7.00	1.00	
203-474.000-705.200	Dental Benefits	61.85	135.00	85.00	13.00	
203-474.000-706.000	Life Insurance - ER cost	7.38	15.00	8.00	2.00	
203-474.000-707.000	Retirement Contributions-ER	137.79	410.00	220.00	42.00	
203-474.000-707.100	Health Care Savings Plan - ER	20.51	77.00	45.00	11.00	
203-474.000-708.000	Sick & Accident Premiums-ER	47.06	97.00	45.00	12.00	
203-474.000-726.000	Supplies	189.32	8,000.00	3,000.00	1,000.00	
203-474.000-801.000	Contractual Services		574.32	8,000.00	8,000.00	
203-474.000-941.000	Equipment Rental	423.20	2,800.00	225.00	500.00	
Totals for dept 474.000 - Traffic Services		3,793.90	18,633.32	14,853.00	10,621.00	
Dept 478.000 - Snow & Ice Removal						
203-478.000-702.000	Wages	9,836.73	9,061.00	9,061.00	11,645.00	
203-478.000-704.100	FICA - Employer's Share	613.64	562.00	562.00	722.00	
203-478.000-704.200	Medicare - Employer's Share	143.39	131.00	131.00	169.00	
203-478.000-705.000	Medical Insurance - ER	1,842.32	1,497.00	2,000.00	2,178.00	
203-478.000-705.100	Vision Benefits	26.78	20.00	20.00	26.00	
203-478.000-705.200	Dental Benefits	277.51	230.00	230.00	296.00	
203-478.000-706.000	Life Insurance - ER cost	25.37	28.00	28.00	33.00	
203-478.000-707.000	Retirement Contributions-ER	661.78	699.00	699.00	979.00	
203-478.000-707.100	Health Care Savings Plan - ER	85.63	147.00	147.00	218.00	
203-478.000-708.000	Sick & Accident Premiums-ER	163.57	186.00	186.00	229.00	
203-478.000-726.000	Supplies	9,095.89	10,000.00	15,000.00	15,000.00	
203-478.000-941.000	Equipment Rental	15,983.55	17,000.00	10,000.00	11,000.00	
Totals for dept 478.000 - Snow & Ice Removal		38,756.16	39,561.00	38,064.00	42,495.00	
Dept 482.000 - Administrative						
203-482.000-702.000	Wages	7,932.35	8,630.00	8,630.00	9,088.00	
203-482.000-704.100	FICA - Employer's Share	491.75	560.00	560.00	593.00	
203-482.000-704.200	Medicare - Employer's Share	115.08	131.00	131.00	139.00	
203-482.000-705.000	Medical Insurance - ER	617.31	902.00	902.00	675.00	
203-482.000-705.100	Vision Benefits	5.99	5.00	5.00	5.00	
203-482.000-705.200	Dental Benefits	64.35	53.00	45.00	53.00	
203-482.000-706.000	Life Insurance - ER cost	33.31	41.00	35.00	41.00	
203-482.000-707.000	Retirement Contributions-ER	707.22	813.00	715.00	956.00	
203-482.000-707.100	Health Care Savings Plan - ER	240.72	271.00	295.00	383.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
203-482.000-708.000	Sick & Accident Premiums-ER	105.12	129.00	120.00	129.00	
	Totals for dept 482.000 - Administrative	10,313.20	11,535.00	11,438.00	12,062.00	
Dept 538.500 - Intercommunity storm drains						
203-538.500-801.700	Storm/Wtr Shed Permit Fees	10,270.82	15,055.00	15,055.00	12,000.00	
203-538.500-803.000	Drain Repairs	1,585.00	2,000.00	567.50	1,200.00	
	Totals for dept 538.500 - Intercommunity storm drains	11,855.82	17,055.00	15,622.50	13,200.00	
TOTAL APPROPRIATIONS						
		671,181.76	790,378.10	657,724.05	3,752,394.67	
NET OF REVENUES/APPROPRIATIONS - FUND 203						
		(367,530.36)	(171,121.31)	(165,963.82)	48,205.33	
	BEGINNING FUND BALANCE	921,450.98	553,920.62	553,920.62	387,956.80	
	ENDING FUND BALANCE	553,920.62	382,799.31	387,956.80	436,162.13	

Fund 204 - MUNICIPAL STREET FUND

ESTIMATED REVENUES

Dept 000.000 - General

204-000.000-402.204	Current Tax Revenue Local St Millage	681,310.56	709,000.00	707,750.00	737,600.00	7
204-000.000-412.000	Delinquent Tax Revenue	941.88	150.00	70.00	50.00	
204-000.000-433.000	St-Charge in Lieu	1,436.86	1,488.00	1,488.00	1,430.00	
204-000.000-573.000	LCSA Share Taxes PA 80	28,525.39	9,890.00	9,890.00	11,000.00	
204-000.000-664.000	Interest Income	23.53	20.00	55.00	65.00	
204-000.000-698.XXX	Bond Proceeds GO Tax Bonds Series	0.00	0.00	0.00	6,400,000.00	25
	Totals for dept 000.000 - General	712,238.22	720,548.00	719,253.00	7,150,145.00	

TOTAL ESTIMATED REVENUES

712,238.22	720,548.00	719,253.00	7,150,145.00
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APPROPRIATIONS

Dept 905.000 - Debt Service

204-905.000-991.354	GO Tax Bond 2017 Principal Payment	146,300.00	150,150.00	150,150.00	157,850.00
204-905.000-995.354	GO Tax Bond 2017 Interest Expense	22,724.62	19,872.00	19,872.00	16,718.63
204-905.000-996.354	GO Tax Bond 2017 Agent Fees	385.00	380.00	380.00	385.00
	Totals for dept 905.000 - Debt Service	169,409.62	170,402.00	170,402.00	174,953.63

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 965.000 - Transfers Out						
204-965.000-998.202	Trf Out to Major Street Fund	400,000.00				
204-965.000-998.203	Trf Out to Local Street Fund	100,000.00	300,000.00	170,500.00	3,593,000.00	5
Totals for dept 965.000 - Transfers Out		500,000.00	300,000.00	170,500.00	3,593,000.00	
TOTAL APPROPRIATIONS		669,409.62	470,402.00	340,902.00	3,767,953.63	
NET OF REVENUES/APPROPRIATIONS - FUND 204		42,828.60	250,146.00	378,351.00	3,382,191.37	
BEGINNING FUND BALANCE		69,324.36	112,152.96	112,152.96	490,503.96	
ENDING FUND BALANCE		112,152.96	362,298.96	490,503.96	3,872,695.33	
Fund 226 - Garbage Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
226-000.000-402.000	Current Tax Revenue	424,849.40	435,000.00	443,000.00	460,200.00	7
226-000.000-412.000	Delinquent Tax Revenue	592.34	110.00	50.00	40.00	
226-000.000-433.000	St-Charge in Lieu	915.21	915.00	915.00	880.00	
226-000.000-445.000	Late Payment Interest Revenue	4,493.00	3,000.00	3,020.00	3,000.00	
226-000.000-528.000	Federal Grants - Other	2,240.63				
226-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	18,035.20	6,250.00	6,600.00	6,600.00	
226-000.000-664.000	Interest Income	231.02	10.00	2,445.00	1,200.00	
226-000.000-675.000	Misc.		882.91	882.91		
Totals for dept 000.000 - General		451,356.80	446,167.91	456,912.91	471,920.00	
TOTAL ESTIMATED REVENUES		451,356.80	446,167.91	456,912.91	471,920.00	
APPROPRIATIONS						
Dept 101.000 - Council						
226-101.000-702.000	Wages	1,934.10	1,955.00	2,250.00	2,016.00	
226-101.000-704.100	FICA - Employer's Share	120.13	141.00	140.00	148.00	
226-101.000-704.200	Medicare - Employer's Share	28.15	33.00	32.75	35.00	
226-101.000-726.000	Supplies	64.37	100.00	25.00	50.00	
226-101.000-910.200	General Liability Insurance	997.38	1,067.20	1,000.00	1,060.00	
226-101.000-910.500	Workers Comp Insurance	3.32	1.93	2.00	2.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
226-101.000-960.000	Education and Training	400.24	698.00	850.00	640.00	
Totals for dept 101.000 - Council		3,547.69	3,996.13	4,299.75	3,951.00	
Dept 172.000 - Executive						
226-172.000-702.000	Wages	4,893.47	5,033.00	5,033.00	5,299.00	
226-172.000-704.100	FICA - Employer's Share	325.56	324.00	324.00	343.00	
226-172.000-704.200	Medicare - Employer's Share	76.03	76.00	76.00	80.00	
226-172.000-705.000	Medical Insurance - ER	793.75	816.00	850.00	917.00	
226-172.000-705.100	Vision Benefits	7.57	8.00	8.00	8.00	
226-172.000-705.200	Dental Benefits	88.28	90.00	90.00	90.00	
226-172.000-706.000	Life Insurance - ER cost	22.20	23.00	23.00	23.00	
226-172.000-707.000	Retirement Contributions-ER	474.05	471.00	580.00	554.00	
226-172.000-707.100	Health Care Savings Plan - ER	159.06	157.00	225.00	222.00	
226-172.000-708.000	Sick & Accident Premiums-ER	70.10	72.00	72.00	72.00	
226-172.000-726.000	Supplies	11.47				
226-172.000-801.000	Contractual Services	776.45	525.00	525.00	525.00	18
226-172.000-850.000	Communications	8.75	10.00	10.00	10.00	
226-172.000-910.200	General Liability Insurance	975.23	1,043.50	1,220.00	317.50	
226-172.000-910.500	Workers Comp Insurance	69.81	50.00	40.00	35.00	
226-172.000-940.000	Vehicle and Travel Expense	348.32	370.00	370.00	370.00	
226-172.000-960.000	Education and Training	16.40	50.00	50.00	50.00	
226-172.000-961.000	Miscellaneous	7.02	40.00	40.00		
Totals for dept 172.000 - Executive		9,123.52	9,158.50	9,536.00	8,915.50	
Dept 215.000 - Administration and Clerk						
226-215.000-702.000	Wages	2,461.26	578.00	605.00	782.11	
226-215.000-704.100	FICA - Employer's Share	152.54	36.00	37.51	48.05	
226-215.000-704.200	Medicare - Employer's Share	35.66	8.00	8.77	11.35	
226-215.000-705.000	Medical Insurance - ER				41.37	
226-215.000-705.100	Vision Benefits				0.45	
226-215.000-705.200	Dental Benefits				4.85	
226-215.000-706.000	Life Insurance - ER cost	17.79	5.00	5.61	6.48	
226-215.000-707.000	Retirement Contributions-ER	224.96	52.00	61.00	78.21	
226-215.000-707.100	Health Care Savings Plan - ER	77.21	17.00	24.18	31.48	
226-215.000-708.000	Sick & Accident Premiums-ER	48.41	12.00	18.85	17.16	
226-215.000-726.000	Supplies		50.00	50.00	50.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
226-215.000-745.000	Postage	497.44	600.00	600.00	600.00	
226-215.000-801.000	Contractual Services	2.29		25.21	193.69	
226-215.000-900.000	Printing and Publishing	868.83	731.00	731.00	730.00	
226-215.000-960.000	Education and Training	13.53	70.00	45.00	327.00	
Totals for dept 215.000 - Administration and Clerk		4,399.92	2,159.00	2,212.13	2,922.20	
Dept 228.000 - Information Technology						
226-228.000-726.000	Supplies		20.00			
226-228.000-801.000	Contractual Services	1,289.68	1,660.00	1,800.00	2,640.00	
226-228.000-976.000	Equipment		500.00	250.00	109.60	
Totals for dept 228.000 - Information Technology		1,289.68	2,180.00	2,050.00	2,749.60	
Dept 253.000 - Treasurer						
226-253.000-702.000	Wages	8,487.53	6,340.00	6,340.00	6,598.00	
226-253.000-704.100	FICA - Employer's Share	537.38	393.00	393.00	409.00	
226-253.000-704.200	Medicare - Employer's Share	125.67	92.00	92.00	96.00	
226-253.000-705.000	Medical Insurance - ER	1,201.97	953.00	953.00	1,016.00	
226-253.000-705.100	Vision Benefits	12.36	10.00	10.00	10.00	
226-253.000-705.200	Dental Benefits	126.61	109.00	109.00	109.00	
226-253.000-706.000	Life Insurance - ER cost	36.39	23.00	23.00	24.00	
226-253.000-707.000	Retirement Contributions-ER	656.47	517.00	517.00	558.00	
226-253.000-707.100	Health Care Savings Plan - ER	93.35	77.00	77.00	96.00	
226-253.000-708.000	Sick & Accident Premiums-ER	148.76	111.00	110.00	115.00	
226-253.000-726.000	Supplies	289.20	300.00	300.00	300.00	
226-253.000-745.000	Postage	162.75	210.00	210.00	210.00	
226-253.000-801.000	Contractual Services	8,361.07	10,000.00	10,000.00	4,662.00	17
226-253.000-805.000	Bank Fees	26.80	50.00	60.00	25.00	
226-253.000-910.300	Insurance and Bonds	10.00	15.60	15.00	15.00	
226-253.000-940.000	Vehicle and Travel Expense	51.76	55.00	55.00	55.00	
226-253.000-960.000	Education and Training	44.50	100.00	100.00	100.00	
226-253.000-961.000	Miscellaneous	6.00	30.43	30.43	30.00	
Totals for dept 253.000 - Treasurer		20,378.57	19,386.03	19,394.43	14,428.00	
Dept 265.000 - Facilities - City Hall						
226-265.000-702.000	Wages	618.08	849.00	750.00	397.00	
226-265.000-704.100	FICA - Employer's Share	40.62	53.00	46.50	25.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
226-265.000-704.200	Medicare - Employer's Share	11.05	12.00	10.90	6.00	
226-265.000-705.000	Medical Insurance - ER	138.55		125.00	73.00	
226-265.000-705.100	Vision Benefits	1.22		1.15	1.00	
226-265.000-705.200	Dental Benefits	11.89		13.00	9.00	
226-265.000-706.000	Life Insurance - ER cost	2.28		2.85	1.00	
226-265.000-707.000	Retirement Contributions-ER	51.34		50.00	26.00	
226-265.000-707.100	Health Care Savings Plan - ER	7.88		13.50	7.00	
226-265.000-708.000	Sick & Accident Premiums-ER	12.70		13.50	7.00	
226-265.000-726.000	Supplies	229.21	300.00	200.00	200.00	
226-265.000-850.000	Communications	576.02	565.00	600.00	600.00	
226-265.000-910.100	Property Insurance	228.09	262.00	262.00	262.00	
226-265.000-910.500	Workers Comp Insurance	38.10	22.00	22.00	20.00	
226-265.000-920.000	Utilities	982.15	900.00	1,000.00	1,100.00	
226-265.000-930.000	Repairs and Maintenance	835.12	1,800.00	1,800.00	1,877.00	
226-265.000-930.000-930.001	Repairs and Maintenance	2,240.63				
226-265.000-941.000	Equipment Rental	192.03	200.00	100.00	100.00	
Totals for dept 265.000 - Facilities - City Hall		6,216.96	4,963.00	5,010.40	4,711.00	

Dept 528.000 - Sanitation Collection

226-528.000-702.000	Wages	3,002.39	3,242.00	3,242.00	2,898.00	
226-528.000-704.100	FICA - Employer's Share	185.45	207.00	207.00	186.00	
226-528.000-704.200	Medicare - Employer's Share	43.24	48.00	48.00	44.00	
226-528.000-705.000	Medical Insurance - ER	227.26	391.00	391.00	284.00	
226-528.000-705.100	Vision Benefits	2.09	3.00	3.00	3.00	
226-528.000-705.200	Dental Benefits	22.74	36.00	36.00	30.00	
226-528.000-706.000	Life Insurance - ER cost	8.39	12.00	12.00	11.00	
226-528.000-707.000	Retirement Contributions-ER	186.00	254.00	254.00	265.00	
226-528.000-707.100	Health Care Savings Plan - ER	57.91	77.00	77.00	99.00	
226-528.000-708.000	Sick & Accident Premiums-ER	29.96	49.00	49.00	43.00	
226-528.000-801.000	Contractual Services	298,320.49	310,000.00	300,000.00	310,000.00	20
226-528.000-910.500	Workers Comp Insurance	622.22	300.00	300.00	312.00	
226-528.000-941.000	Equipment Rental	11,150.42	10,000.00	11,000.00	12,200.00	
Totals for dept 528.000 - Sanitation Collection		313,858.56	324,619.00	315,619.00	326,375.00	

Dept 530.000 - Wood Chipping

226-530.000-702.000	Wages	18,804.06	34,086.00	34,086.00	22,953.00	
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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
226-530.000-704.100	FICA - Employer's Share	1,174.58	2,122.00	2,122.00	1,430.00	
226-530.000-704.200	Medicare - Employer's Share	274.97	496.00	496.00	334.00	
226-530.000-705.000	Medical Insurance - ER	2,970.45	4,227.00	4,227.00	2,919.00	
226-530.000-705.100	Vision Benefits	43.93	54.00	54.00	41.00	
226-530.000-705.200	Dental Benefits	463.73	607.00	607.00	466.00	
226-530.000-706.000	Life Insurance - ER cost	64.34	89.00	89.00	59.00	
226-530.000-707.000	Retirement Contributions-ER	3,956.49	5,365.00	5,365.00	5,119.00	
226-530.000-707.100	Health Care Savings Plan - ER	247.32	490.00	490.00	415.00	
226-530.000-708.000	Sick & Accident Premiums-ER	392.83	558.00	558.00	378.00	
226-530.000-726.000	Supplies	78.57	200.00	150.00	150.00	
226-530.000-801.000	Contractual Services	108.50	100.00	130.00	130.00	
226-530.000-910.500	Workers Comp Insurance	622.22	413.50	413.50	312.00	
226-530.000-930.000	Repairs and Maintenance	437.54	600.00	1,400.00	1,400.00	
226-530.000-941.000	Equipment Rental	20,517.57	18,700.00	20,000.00	20,000.00	
Totals for dept 530.000 - Wood Chipping		50,157.10	68,107.50	70,187.50	56,106.00	

Dept 782.000 - Facilities - Abrams Park

226-782.000-702.000	Wages	6,806.75	8,015.00	9,000.00	10,249.00	
226-782.000-704.100	FICA - Employer's Share	424.36	497.00	558.00	635.00	
226-782.000-704.200	Medicare - Employer's Share	99.37	116.00	130.50	149.00	
226-782.000-705.000	Medical Insurance - ER	1,150.37	1,125.00	1,750.00	1,918.00	
226-782.000-705.100	Vision Benefits	15.03	14.00	21.50	23.00	
226-782.000-705.200	Dental Benefits	152.26	154.00	242.00	268.00	
226-782.000-706.000	Life Insurance - ER cost	18.44	20.00	28.00	30.00	
226-782.000-707.000	Retirement Contributions-ER	471.80	460.00	580.00	821.00	
226-782.000-707.100	Health Care Savings Plan - ER	58.71	107.00	118.00	196.00	
226-782.000-708.000	Sick & Accident Premiums-ER	120.93	137.00	190.00	198.00	
226-782.000-941.000	Equipment Rental	2,215.99	2,000.00	2,500.00	2,500.00	
Totals for dept 782.000 - Facilities - Abrams Park		11,534.01	12,645.00	15,118.00	16,987.00	

Dept 783.000 - Facilities - Elms Rd Park

226-783.000-702.000	Wages	8,500.46	10,773.00	10,773.00	11,649.00	
226-783.000-704.100	FICA - Employer's Share	529.43	668.00	668.00	722.00	
226-783.000-704.200	Medicare - Employer's Share	123.54	156.00	156.00	169.00	
226-783.000-705.000	Medical Insurance - ER	1,520.67	1,397.00	1,700.00	2,046.00	
226-783.000-705.100	Vision Benefits	19.76	18.00	25.00	25.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
226-783.000-705.200	Dental Benefits	202.32	208.00	270.00	288.00	
226-783.000-706.000	Life Insurance - ER cost	24.14	26.00	30.00	32.00	
226-783.000-707.000	Retirement Contributions-ER	586.94	618.00	680.00	892.00	
226-783.000-707.100	Health Care Savings Plan - ER	73.02	139.00	145.00	211.00	
226-783.000-708.000	Sick & Accident Premiums-ER	158.42	178.00	223.00	214.00	
226-783.000-941.000	Equipment Rental	3,028.77	3,100.00	3,300.00	3,300.00	
Totals for dept 783.000 - Facilities - Elms Rd Park		14,767.47	17,281.00	17,970.00	19,548.00	
TOTAL APPROPRIATIONS		435,273.48	464,495.16	461,397.21	456,693.30	
NET OF REVENUES/APPROPRIATIONS - FUND 226		16,083.32	(18,327.25)	(4,484.30)	15,226.70	
BEGINNING FUND BALANCE		354,103.54	370,186.86	370,186.86	365,702.56	
ENDING FUND BALANCE		370,186.86	351,859.61	365,702.56	380,929.26	
FUND BALANCE DETAIL:						
Assigned Fund Balance					243,545.00	38
Unassigned Fund Balance					137,384.26	

Fund 248 - Downtown Development Fund

ESTIMATED REVENUES

Dept 000.000 - General

248-000.000-402.000	Current Tax Revenue	93,865.36	100,000.00	108,888.65	167,746.00	
248-000.000-664.000	Interest Income	6.89	4.00	11.00	8.50	
Totals for dept 000.000 - General		93,872.25	100,004.00	108,899.65	167,754.50	

TOTAL ESTIMATED REVENUES

93,872.25	100,004.00	108,899.65	167,754.50
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APPROPRIATIONS

Dept 173.000 - DDA Administration

248-173.000-745.000	Postage	0.51	4.00	3.00	3.00	
248-173.000-801.000	Contractual Services			2,500.00	20,000.00	32
248-173.000-825.000	Admin Services	2,500.00	2,500.00	2,500.00	5,000.00	
248-173.000-961.000	Miscellaneous	1,300.00	2,000.00	2,000.00	300.00	32
Totals for dept 173.000 - DDA Administration		3,800.51	4,504.00	7,003.00	25,303.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 728.000 - Economic Development						
248-728.000-801.000	Contractual Services		23,125.00	10,000.00	33,375.00	30,33
248-728.000-961.000	Miscellaneous		282.58	282.58		
Totals for dept 728.000 - Economic Development		0.00	23,407.58	10,282.58	33,375.00	
Dept 728.002 - Streetscape						
248-728.002-726.000	Supplies		3,628.21	3,675.00	500.00	
248-728.002-801.000	Contractual Services		1,000.00	1,000.00		
248-728.002-967.101	Contribution to General Fund	40,000.00	40,000.00	40,000.00	40,000.00	13
248-728.002-968.000	Depreciation Expense	944.29	1,000.00			
Totals for dept 728.002 - Streetscape		40,944.29	45,628.21	44,675.00	40,500.00	
Dept 728.003 - Facade Program						
248-728.003-801.000	Contractual Services		12,500.00	12,500.00	12,500.00	
Totals for dept 728.003 - Facade Program		0.00	12,500.00	12,500.00	12,500.00	
Dept 728.004 - Family Movie Night						
248-728.004-726.000	Supplies	(612.00)	3,000.00	3,000.00	2,000.00	
248-728.004-801.000	Contractual Services	2,780.00	2,750.00	3,050.00	5,000.00	
248-728.004-968.000	Depreciation Expense	1,793.75	1,210.00	1,793.75	1,793.75	
Totals for dept 728.004 - Family Movie Night		3,961.75	6,960.00	7,843.75	8,793.75	
TOTAL APPROPRIATIONS		48,706.55	92,999.79	82,304.33	120,471.75	
NET OF REVENUES/APPROPRIATIONS - FUND 248		45,165.70	7,004.21	26,595.32	47,282.75	
BEGINNING FUND BALANCE		51,704.65	96,870.35	96,870.35	123,465.67	
ENDING FUND BALANCE		96,870.35	103,874.56	123,465.67	170,748.42	
FUND BALANCE DETAIL:						
Assigned Fund Balance					41,937.00	38
Unassigned Fund Balance					128,811.42	

Fund 401 - Capital Project Fund

ESTIMATED REVENUES

Dept 931.000 - Transfers IN

401-931.000-699.101 Transfer In from Genl Fund

71

0.00

0.00

0.00

55,000.00

34

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
401-931.000-699.590	Transfer IN from Water Fund	0.00	0.00	0.00	2,500.00	34
401-931.000-699.591	Transfer IN from Sewer Fund	0.00	0.00	0.00	2,500.00	34
Totals for dept 931.000 - Transfers IN		0.00	0.00	0.00	60,000.00	
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	60,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 401					60,000.00	
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	
ENDING FUND BALANCE		0.00	0.00	0.00	60,000.00	

Fund 402 - Fire Equip Replacement Fund

ESTIMATED REVENUES

Dept 000.000 - General

402-000.000-664.000	Interest Income	390.55	75.00	1,100.00	2,000.00	
Totals for dept 000.000 - General		390.55	75.00	1,100.00	2,000.00	

Dept 931.000 - Transfers IN

402-931.000-699.101	Transfer In from Genl Fund	107,000.00	155,000.00	160,000.00	226,000.00	14
Totals for dept 931.000 - Transfers IN		107,000.00	155,000.00	160,000.00	226,000.00	

TOTAL ESTIMATED REVENUES		107,390.55	155,075.00	161,100.00	228,000.00	
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APPROPRIATIONS

Dept 336.000 - Fire Department

402-336.000-976.000	Equipment	60,000.00	615,162.50	273,555.00	341,617.50	
Totals for dept 336.000 - Fire Department		60,000.00	615,162.50	273,555.00	341,617.50	

TOTAL APPROPRIATIONS		60,000.00	615,162.50	273,555.00	341,617.50	
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NET OF REVENUES/APPROPRIATIONS - FUND 402		47,390.55	(460,087.50)	(112,455.00)	(113,617.50)	
BEGINNING FUND BALANCE		182,089.57	229,480.12	229,480.12	117,025.12	
ENDING FUND BALANCE		229,480.12	(230,607.38)	117,025.12	3,407.62	

Fund 590 - Sanitary Sewer Fund

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
ESTIMATED REVENUES						
Dept 000.000 - General						
590-000.000-528.000	Federal Grants - Other	5,601.56				
590-000.000-664.000	Interest Income	2,227.97	600.00	9,940.00	10,077.50	15
590-000.000-675.000	Misc.	57.99	2,153.22	6,528.22		
Totals for dept 000.000 - General		7,887.52	2,753.22	16,468.22	10,077.50	
Dept 536.000 - Sewer System						
590-536.000-601.000	Metered Services	501,453.77	458,000.00	535,000.00	540,000.00	
590-536.000-605.000	Sewer Fees	829,901.36	825,000.00	829,000.00	829,000.00	
590-536.000-606.000	Sewer Inspection Fees	70.00	140.00	210.00	200.00	
590-536.000-607.000	Tap Fees	3,400.00	12,000.00	10,000.00	5,000.00	
590-536.000-658.000	Penalty - Late Fee	6,957.80	6,000.00	11,015.00	8,800.00	
Totals for dept 536.000 - Sewer System		1,341,782.93	1,301,140.00	1,385,225.00	1,383,000.00	
TOTAL ESTIMATED REVENUES		1,349,670.45	1,303,893.22	1,401,693.22	1,393,077.50	

APPROPRIATIONS

Dept 101.000 - Council

590-101.000-702.000	Wages	4,834.15	8,010.00	6,000.00	5,040.00	
590-101.000-704.100	FICA - Employer's Share	299.67	497.00	372.00	312.00	
590-101.000-704.200	Medicare - Employer's Share	70.16	116.00	87.00	73.00	
590-101.000-726.000	Supplies	160.92	200.00	65.00	287.00	
590-101.000-910.200	General Liability Insurance	2,493.44	2,668.00	2,600.00	2,600.00	
590-101.000-910.500	Workers Comp Insurance	7.30	4.82	4.82	5.00	
590-101.000-960.000	Education and Training	970.63	1,774.41	2,200.00	1,595.00	
Totals for dept 101.000 - Council		8,836.27	13,270.23	11,328.82	9,912.00	

Dept 172.000 - Executive

590-172.000-702.000	Wages	19,573.73	20,131.00	20,131.00	21,198.00	
590-172.000-704.100	FICA - Employer's Share	1,313.60	1,298.00	1,298.00	1,374.00	
590-172.000-704.200	Medicare - Employer's Share	307.14	304.00	304.00	321.00	
590-172.000-705.000	Medical Insurance - ER	3,175.12	3,263.00	3,700.00	3,667.00	
590-172.000-705.100	Vision Benefits	30.34	31.00	34.75	31.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
590-172.000-705.200	Dental Benefits	353.04	361.00	405.00	361.00	
590-172.000-706.000	Life Insurance - ER cost	88.78	91.00	100.00	91.00	
590-172.000-707.000	Retirement Contributions-ER	1,833.32	1,884.00	2,350.00	2,216.00	
590-172.000-707.100	Health Care Savings Plan - ER	642.15	628.00	900.00	886.00	
590-172.000-708.000	Sick & Accident Premiums-ER	280.31	287.00	320.00	287.00	
590-172.000-726.000	Supplies	28.69	25.00			
590-172.000-801.000	Contractual Services	2,048.67	1,300.00	3,550.00	1,054.39	18
590-172.000-910.200	General Liability Insurance	2,438.08	2,609.00	3,100.00	3,100.00	
590-172.000-910.500	Workers Comp Insurance	175.03	100.00	100.00	86.00	
590-172.000-940.000	Vehicle and Travel Expense	1,614.53	1,680.00	1,680.00	1,680.00	
590-172.000-960.000	Education and Training	41.00	100.00	100.00	100.00	
590-172.000-961.000	Miscellaneous	77.53	150.00	150.00	150.00	
Totals for dept 172.000 - Executive		34,021.06	34,242.00	38,222.75	36,602.39	
Dept 215.000 - Administration and Clerk						
590-215.000-702.000	Wages	10,609.12	5,776.00	5,776.00	4,821.12	
590-215.000-704.100	FICA - Employer's Share	657.89	358.00	358.00	484.51	
590-215.000-704.200	Medicare - Employer's Share	154.00	84.00	84.00	113.51	
590-215.000-705.000	Medical Insurance - ER				413.68	
590-215.000-705.100	Vision Benefits				4.52	
590-215.000-705.200	Dental Benefits				48.52	
590-215.000-706.000	Life Insurance - ER cost	75.44	45.00	45.00	59.80	
590-215.000-707.000	Retirement Contributions-ER	920.32	520.00	520.00	782.11	
590-215.000-707.100	Health Care Savings Plan - ER	328.26	173.00	190.00	312.85	
590-215.000-708.000	Sick & Accident Premiums-ER	205.90	124.00	124.00	169.62	
590-215.000-745.000	Postage	722.84	1,100.00	1,200.00	1,400.00	
590-215.000-801.000	Contractual Services	5.73		63.02	1,728.54	
590-215.000-900.000	Printing and Publishing	2,172.06	1,827.50	1,827.50	1,900.00	
590-215.000-960.000	Education and Training	33.81	75.00	75.00	812.50	
Totals for dept 215.000 - Administration and Clerk		15,885.37	10,082.50	10,262.52	13,051.28	
Dept 228.000 - Information Technology						
590-228.000-726.000	Supplies		50.00	50.00	50.00	
590-228.000-801.000	Contractual Services	3,616.61	6,990.00	6,000.00	9,390.00	
590-228.000-976.000	Equipment	974.47	1,250.00	1,250.00	500.00	
Totals for dept 228.000 - Information Technology		4,591.08	8,290.00	7,300.00	9,940.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 253.000 - Treasurer						
590-253.000-702.000	Wages	33,860.68	37,667.00	42,000.00	40,623.22	
590-253.000-704.100	FICA - Employer's Share	2,137.43	2,335.00	2,604.00	2,519.10	
590-253.000-704.200	Medicare - Employer's Share	499.99	546.00	609.00	588.70	
590-253.000-705.000	Medical Insurance - ER	4,176.14	3,647.00	6,333.00	4,818.74	
590-253.000-705.100	Vision Benefits	42.33	45.00	62.85	48.90	
590-253.000-705.200	Dental Benefits	432.64	469.00	655.00	511.70	
590-253.000-706.000	Life Insurance - ER cost	140.28	134.00	206.45	149.96	
590-253.000-707.000	Retirement Contributions-ER	2,346.19	2,648.00	3,683.00	3,146.42	
590-253.000-707.100	Health Care Savings Plan - ER	214.45	255.00	349.50	374.97	
590-253.000-708.000	Sick & Accident Premiums-ER	524.81	549.00	785.00	601.32	
590-253.000-726.000	Supplies	433.89	800.00	800.00	800.00	
590-253.000-745.000	Postage	209.07	400.00	400.00	400.00	
590-253.000-801.000	Contractual Services	10,902.69	13,040.00	12,000.00	11,653.00	17
590-253.000-805.000	Bank Fees	67.01	160.00	50.00	50.00	
590-253.000-910.300	Insurance and Bonds	25.00	39.00	39.00	39.00	
590-253.000-940.000	Vehicle and Travel Expense	155.25	210.00	210.00	210.00	
590-253.000-960.000	Education and Training	111.25	250.00	250.00	250.00	
590-253.000-961.000	Miscellaneous	15.00	76.09	76.09		
Totals for dept 253.000 - Treasurer		56,294.10	63,270.09	71,112.89	66,785.03	
Dept 265.000 - Facilities - City Hall						
590-265.000-702.000	Wages	1,543.40	1,894.00	1,300.00	1,148.00	
590-265.000-704.100	FICA - Employer's Share	98.26	117.00	80.60	71.00	
590-265.000-704.200	Medicare - Employer's Share	26.98	27.00	19.00	17.00	
590-265.000-705.000	Medical Insurance - ER	309.09		283.64	206.00	
590-265.000-705.100	Vision Benefits	3.05		2.59	2.00	
590-265.000-705.200	Dental Benefits	29.65		29.15	26.00	
590-265.000-706.000	Life Insurance - ER cost	5.75		5.80	3.00	
590-265.000-707.000	Retirement Contributions-ER	115.48		98.20	82.00	
590-265.000-707.100	Health Care Savings Plan - ER	19.46		28.50	20.00	
590-265.000-708.000	Sick & Accident Premiums-ER	31.68		30.95	22.00	
590-265.000-726.000	Supplies	513.89	600.00	400.00	400.00	
590-265.000-850.000	Communications	1,427.22	1,425.00	1,525.00	1,525.00	
590-265.000-910.100	Property Insurance	570.23	653.00	653.00	650.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
590-265.000-910.500	Workers Comp Insurance	95.25	47.00	47.00	49.00	
590-265.000-920.000	Utilities	2,455.33	2,250.00	2,320.00	2,350.00	
590-265.000-930.000	Repairs and Maintenance	2,083.76	1,774.02	2,650.00	2,692.50	
590-265.000-941.000	Equipment Rental	480.12	1,000.00	250.00	350.00	
590-265.000-961.000	Miscellaneous	6.29				
Totals for dept 265.000 - Facilities - City Hall		9,814.89	9,787.02	9,723.43	9,613.50	

Dept 536.000 - Sewer System

590-536.000-702.000	Wages	26,509.39	37,030.00	37,030.00	33,319.00	
590-536.000-704.100	FICA - Employer's Share	1,681.26	2,335.00	2,335.00	2,138.00	
590-536.000-704.200	Medicare - Employer's Share	393.39	553.00	553.00	500.00	
590-536.000-705.000	Medical Insurance - ER	3,178.52	5,104.00	5,104.00	3,527.00	
590-536.000-705.100	Vision Benefits	35.01	40.00	47.00	34.00	
590-536.000-705.200	Dental Benefits	374.13	446.00	585.00	382.00	
590-536.000-706.000	Life Insurance - ER cost	107.20	146.00	146.00	128.00	
590-536.000-707.000	Retirement Contributions-ER	2,176.93	3,180.00	3,180.00	3,192.00	
590-536.000-707.100	Health Care Savings Plan - ER	673.83	927.00	975.00	1,121.00	
590-536.000-708.000	Sick & Accident Premiums-ER	423.56	574.00	585.00	514.00	
590-536.000-726.000	Supplies	1,460.34	5,100.00	3,550.00	3,200.00	
590-536.000-726.200	Uniforms	799.96	1,400.00	1,820.00	1,225.00	
590-536.000-801.000	Contractual Services	10,889.41	69,000.00	69,000.00	10,000.00	
590-536.000-850.000	Communications	2,594.42	2,300.00	2,500.00	2,600.00	
590-536.000-900.000	Printing and Publishing	55.08		37.50	50.00	
590-536.000-910.100	Property Insurance	433.97	465.00	465.00	465.00	
590-536.000-910.500	Workers Comp Insurance	446.15	469.59	469.59	279.00	
590-536.000-924.000	Bulk Treatment Fees/Bulk Water	710,720.28	636,400.00	750,000.00	755,000.00	
590-536.000-930.000	Repairs and Maintenance	8,857.72	66,000.00	66,000.00	20,000.00	
590-536.000-941.000	Equipment Rental	1,358.88	2,600.00	4,700.00	4,000.00	
590-536.000-960.000	Education and Training		150.00	150.00	150.00	
590-536.000-965.000	Claims	758.62	800.00		400.00	
590-536.000-968.000	Depreciation Expense	286,417.63	320,000.00	303,000.00	320,000.00	
Totals for dept 536.000 - Sewer System		1,060,345.68	1,155,019.59	1,252,232.09	1,162,224.00	

Dept 537.000 - Sewer Lift Stations

590-537.000-702.000	Wages	2,391.24	2,816.00	2,816.00	2,269.00	
590-537.000-704.100	FICA - Employer's Share	150.47	180.00	180.00	147.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
590-537.000-704.200	Medicare - Employer's Share	35.16	42.00	42.00	34.00	
590-537.000-705.000	Medical Insurance - ER	434.09	383.00	525.00	183.00	
590-537.000-705.100	Vision Benefits	3.95	3.00	4.10	2.00	
590-537.000-705.200	Dental Benefits	42.91	36.00	45.00	17.00	
590-537.000-706.000	Life Insurance - ER cost	10.90	12.00	13.20	10.00	
590-537.000-707.000	Retirement Contributions-ER	207.15	253.00	253.00	229.00	
590-537.000-707.100	Health Care Savings Plan - ER	64.23	75.00	80.00	90.00	
590-537.000-708.000	Sick & Accident Premiums-ER	46.54	48.00	60.00	34.00	
590-537.000-726.000	Supplies	3.72				
590-537.000-801.000	Contractual Services		1,000.00			
590-537.000-920.000	Utilities	4,486.77	4,450.00	3,700.00	4,450.00	
590-537.000-930.000	Repairs and Maintenance	1,851.78	3,500.00	4,515.00	3,500.00	
590-537.000-941.000	Equipment Rental	236.06	300.00	300.00	200.00	
Totals for dept 537.000 - Sewer Lift Stations		9,964.97	13,098.00	12,533.30	11,165.00	
Dept 542.000 - Read and Bill						
590-542.000-702.000	Wages	26,339.37	16,567.00	25,875.00	28,338.00	
590-542.000-704.100	FICA - Employer's Share	1,710.14	1,027.00	1,604.00	1,757.00	
590-542.000-704.200	Medicare - Employer's Share	414.95	240.00	375.19	411.00	
590-542.000-705.000	Medical Insurance - ER	7,744.49	5,496.00	9,200.00	8,021.00	
590-542.000-705.100	Vision Benefits	66.31	37.00	76.00	60.00	
590-542.000-705.200	Dental Benefits	695.02	382.00	800.00	652.00	
590-542.000-706.000	Life Insurance - ER cost	103.78	64.00	112.00	91.00	
590-542.000-707.000	Retirement Contributions-ER	14,610.58	17,694.00	19,356.00	20,240.00	
590-542.000-707.100	Health Care Savings Plan - ER	507.42	336.00	567.00	601.00	
590-542.000-708.000	Sick & Accident Premiums-ER	616.26	354.00	658.00	557.00	
590-542.000-726.000	Supplies	927.87	600.00	500.00	500.00	
590-542.000-745.000	Postage	2,364.62	2,400.00	2,500.00	2,600.00	
590-542.000-801.000	Contractual Services	760.25	1,000.00	1,000.00	1,000.00	
590-542.000-941.000	Equipment Rental	2,504.64	1,900.00	2,100.00	2,100.00	
Totals for dept 542.000 - Read and Bill		59,365.70	48,097.00	64,723.19	66,928.00	
Dept 543.310 - Sewer District Rehabilitation						
590-543.310-801.000-543.310	Contractual Services	7,020.00	161.00	161.00		
Totals for dept 543.310 - Sewer District Rehabilitation		7,020.00	161.00	161.00	0.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Dept 543.400 - Reline Existing Sewers						
590-543.400-930.000-543.410	Repairs and Maintenance		678,381.90	678,381.90		
Totals for dept 543.400 - Reline Existing Sewers		0.00	678,381.90	678,381.90	0.00	
Dept 543.401 - Flush & TV Sewers						
590-543.401-930.000-543.401	Repairs and Maintenance	231,984.40	0.00	0.00	0.00	
Totals for dept 543.401 - Flush & TV Sewers		231,984.40	0.00	0.00	0.00	
Dept 850.000 - Other Functions						
590-850.000-955.000	OPEB Expense	11,559.00	8,000.00	8,000.00	8,000.00	
Totals for dept 850.000 - Other Functions		11,559.00	8,000.00	8,000.00	8,000.00	
Dept 965.000 - Transfers Out						
590-965.000-998.401	Trf Out to Capital Projects Fd	0.00	0.00	0.00	2,500.00	34
Totals for dept 965.000 - Transfers Out		0.00	0.00	0.00	2,500.00	
TOTAL APPROPRIATIONS		1,509,682.52	2,041,699.33	2,163,981.89	1,396,721.20	
NET OF REVENUES/APPROPRIATIONS - FUND 590		(160,012.07)	(737,806.11)	(762,288.67)	(3,643.70)	
BEGINNING FUND BALANCE		7,742,177.72	7,582,165.65	7,582,165.65	6,819,876.98	
ENDING FUND BALANCE		7,582,165.65	6,844,359.54	6,819,876.98	6,816,233.28	
FUND BALANCE DETAIL:						
Net Investment in Fixed Assets					6,069,266.00	
Adj for Dist 3 Proj Exp Capitalized					161.00	
Assigned Fund Balance					500,000.00	38
Unassigned Fund Balance					247,128.28	
*Adjust for Depr Exp & OPEB Exp					328,000.00	
Adjusted Unassigned Fund Balance					575,128.28	
Fund 591 - Water Supply Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
591-000.000-528.000	Federal Grants - Other	5,601.56				
591-000.000-664.000	Interest Income	1,571.03	1,100.00	11,660.00	9,000.00	
591-000.000-675.000	Misc	78 58.00	3,193.91	3,193.91		

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Totals for dept 000.000 - General		7,230.59	4,293.91	14,853.91	9,000.00	
Dept 540.000 - Water System						
591-540.000-600.000	Water Fees	634,418.46	640,000.00	630,000.00	630,000.00	
591-540.000-601.000	Metered Services	1,606,458.79	1,600,000.00	1,630,000.00	1,635,000.00	
591-540.000-602.000	Hydrant Rental	950.00	950.00	950.00	950.00	
591-540.000-603.000	Service Fees	2,851.14	520.00	13,500.00	7,800.00	
591-540.000-607.000	Tap Fees	10,050.00	14,000.00	15,750.00	12,000.00	
591-540.000-627.000	Charges for Services	228.00	400.00	108.00		
591-540.000-658.000	Penalty - Late Fee	11,973.07	9,500.00	20,000.00	15,000.00	
Totals for dept 540.000 - Water System		2,266,929.46	2,265,370.00	2,310,308.00	2,300,750.00	
Dept 543.230 - Water Main Repair USDA Grant						
591-543.230-525.000-543.230 USDA Water Main Grant		1,075,411.86	550,125.16	611,538.91		
Totals for dept 543.230 - Water Main Repair USDA Grant		1,075,411.86	550,125.16	611,538.91	0.00	
TOTAL ESTIMATED REVENUES		3,349,571.91	2,819,789.07	2,936,700.82	2,309,750.00	
APPROPRIATIONS						
Dept 101.000 - Council						
591-101.000-702.000	Wages	4,834.09	8,010.00	7,000.00	5,040.00	
591-101.000-704.100	FICA - Employer's Share	299.80	497.00	434.00	312.00	
591-101.000-704.200	Medicare - Employer's Share	70.12	116.00	101.50	73.00	
591-101.000-726.000	Supplies	160.92	200.00	100.00	50.00	
591-101.000-910.200	General Liability Insurance	2,493.44	2,668.00	2,270.00	2,300.00	
591-101.000-910.500	Workers Comp Insurance	7.30	4.82	4.85	5.00	
591-101.000-960.000	Education and Training	970.63	1,775.00	2,200.00	1,595.00	
Totals for dept 101.000 - Council		8,836.30	13,270.82	12,110.35	9,375.00	
Dept 172.000 - Executive						
591-172.000-702.000	Wages	19,574.47	20,131.00	20,131.00	21,198.00	
591-172.000-704.100	FICA - Employer's Share	1,320.57	1,298.00	1,298.00	1,374.00	
591-172.000-704.200	Medicare - Employer's Share	308.97	304.00	304.00	321.00	
591-172.000-705.000	Medical Insurance - ER	3,175.34	3,263.00	3,263.00	3,667.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
591-172.000-705.100	Vision Benefits	30.36	31.00	31.00	31.00	
591-172.000-705.200	Dental Benefits	353.15	361.00	361.00	361.00	
591-172.000-706.000	Life Insurance - ER cost	88.82	91.00	91.00	91.00	
591-172.000-707.000	Retirement Contributions-ER	1,852.18	1,884.00	1,915.00	2,216.00	
591-172.000-707.100	Health Care Savings Plan - ER	645.56	628.00	860.00	886.00	
591-172.000-708.000	Sick & Accident Premiums-ER	280.34	287.00	287.00	287.00	
591-172.000-726.000	Supplies	28.69	50.00	50.00		
591-172.000-801.000	Contractual Services	2,243.67	1,300.00	4,250.00	922.86	18
591-172.000-910.200	General Liability Insurance	2,438.08	2,610.00	3,020.00	3,020.00	
591-172.000-910.500	Workers Comp Insurance	175.03	100.00	100.00	100.00	
591-172.000-940.000	Vehicle and Travel Expense	1,725.34	1,811.00	1,811.00	1,820.00	
591-172.000-960.000	Education and Training	41.00	70.00	100.00	100.00	
591-172.000-961.000	Miscellaneous	77.53	125.00	125.00		
Totals for dept 172.000 - Executive		34,359.10	34,344.00	37,997.00	36,394.86	
Dept 215.000 - Administration and Clerk						
591-215.000-702.000	Wages	10,608.59	5,776.00	5,776.00	7,821.12	
591-215.000-704.100	FICA - Employer's Share	657.67	358.00	358.00	484.51	
591-215.000-704.200	Medicare - Employer's Share	153.85	84.00	84.00	113.51	
591-215.000-705.000	Medical Insurance - ER				458.68	
591-215.000-705.100	Vision Benefits				4.52	
591-215.000-705.200	Dental Benefits				48.52	
591-215.000-706.000	Life Insurance - ER cost	75.50	45.00	45.00	59.80	
591-215.000-707.000	Retirement Contributions-ER	921.10	520.00	520.00	782.11	
591-215.000-707.100	Health Care Savings Plan - ER	328.15	173.00	240.00	312.85	
591-215.000-708.000	Sick & Accident Premiums-ER	205.84	124.00	124.00	169.62	
591-215.000-745.000	Postage	1,080.19	1,000.00	1,100.00	1,400.00	
591-215.000-801.000	Contractual Services	5.73		63.02	1,728.54	
591-215.000-900.000	Printing and Publishing	2,172.07	1,827.50	1,827.50	1,900.00	
591-215.000-960.000	Education and Training	33.81	100.00	100.00	812.50	
Totals for dept 215.000 - Administration and Clerk		16,242.50	10,007.50	10,237.52	16,096.28	
Dept 228.000 - Information Technology						
591-228.000-726.000	Supplies		50.00		50.00	
591-228.000-801.000	Contractual Services	3,616.62	4,500.00	5,426.12	9,390.00	
591-228.000-976.000	Equipment	974.47	1,250.00	1,250.00	500.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
Totals for dept 228.000 - Information Technology		4,591.09	5,800.00	6,676.12	9,940.00	
Dept 253.000 - Treasurer						
591-253.000-702.000	Wages	31,253.89	46,714.00	37,000.00	47,128.22	
591-253.000-704.100	FICA - Employer's Share	2,137.73	2,896.00	2,294.00	2,922.10	
591-253.000-704.200	Medicare - Employer's Share	499.91	677.00	536.50	683.70	
591-253.000-705.000	Medical Insurance - ER	4,176.17	5,157.00	4,500.00	6,306.74	
591-253.000-705.100	Vision Benefits	42.29	58.00	58.00	54.90	
591-253.000-705.200	Dental Benefits	432.58	600.00	600.00	577.70	
591-253.000-706.000	Life Insurance - ER cost	140.21	180.00	180.00	187.96	
591-253.000-707.000	Retirement Contributions-ER	2,358.07	3,472.00	3,400.00	3,796.42	
591-253.000-707.100	Health Care Savings Plan - ER	214.46	275.00	270.00	326.97	
591-253.000-708.000	Sick & Accident Premiums-ER	524.84	713.00	675.00	701.32	
591-253.000-726.000	Supplies	436.00	750.00	750.00	750.00	
591-253.000-745.000	Postage	209.07	320.00	320.00	340.00	
591-253.000-801.000	Contractual Services	16,392.67	20,040.00	17,000.00	22,653.00	17
591-253.000-805.000	Bank Fees	67.01	160.00	160.00	150.00	
591-253.000-910.300	Insurance and Bonds	25.00	37.50	37.50	37.50	
591-253.000-940.000	Vehicle and Travel Expense	155.35	200.00	200.00	200.00	
591-253.000-960.000	Education and Training	111.25	250.00	250.00	250.00	
591-253.000-961.000	Miscellaneous	15.00	76.09	76.09	25.00	
Totals for dept 253.000 - Treasurer		59,191.50	82,575.59	68,307.09	87,091.53	
Dept 265.000 - Facilities - City Hall						
591-265.000-702.000	Wages	1,450.29	1,894.00	1,894.00	1,064.00	
591-265.000-704.100	FICA - Employer's Share	99.75	117.00	117.00	66.00	
591-265.000-704.200	Medicare - Employer's Share	27.38	27.00	27.00	15.00	
591-265.000-705.000	Medical Insurance - ER	333.03		267.00	206.00	
591-265.000-705.100	Vision Benefits	3.05		2.60	2.00	
591-265.000-705.200	Dental Benefits	29.65		29.25	26.00	
591-265.000-706.000	Life Insurance - ER cost	5.75		5.80	3.00	
591-265.000-707.000	Retirement Contributions-ER	121.63		110.40	82.00	
591-265.000-707.100	Health Care Savings Plan - ER	19.46		30.80	20.00	
591-265.000-708.000	Sick & Accident Premiums-ER	31.68		30.93	22.00	
591-265.000-726.000	Supplies	624.03		285.00	250.00	
591-265.000-850.000	Communications	1,427.23	1,200.00	1,300.00	1,300.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
591-265.000-910.100	Property Insurance	570.23	654.00	500.00	500.00	
591-265.000-910.500	Workers Comp Insurance	95.25	47.00	40.00	49.00	
591-265.000-920.000	Utilities	2,455.32	2,100.00	2,530.00	2,600.00	
591-265.000-930.000	Repairs and Maintenance	2,087.86	1,800.00	2,675.00	2,692.50	
591-265.000-941.000	Equipment Rental	480.12	400.00	350.00	350.00	
591-265.000-961.000	Miscellaneous	6.29	500.00	200.00	50.00	
Totals for dept 265.000 - Facilities - City Hall		9,868.00	8,739.00	10,394.78	9,297.50	
Dept 540.000 - Water System						
591-540.000-702.000	Wages	71,068.88	110,631.00	95,000.00	97,490.00	
591-540.000-704.100	FICA - Employer's Share	4,453.88	6,929.00	5,890.00	6,126.00	
591-540.000-704.200	Medicare - Employer's Share	1,041.93	1,620.00	1,377.50	1,433.00	
591-540.000-705.000	Medical Insurance - ER	9,231.28	17,630.00	15,000.00	13,559.00	
591-540.000-705.100	Vision Benefits	126.77	200.00	185.00	174.00	
591-540.000-705.200	Dental Benefits	1,379.73	2,284.00	1,900.00	2,009.00	
591-540.000-706.000	Life Insurance - ER cost	236.67	376.00	376.00	310.00	
591-540.000-707.000	Retirement Contributions-ER	17,943.98	26,470.00	24,000.00	26,849.00	
591-540.000-707.100	Health Care Savings Plan - ER	1,149.39	2,137.00	1,850.00	2,358.00	
591-540.000-708.000	Sick & Accident Premiums-ER	1,220.08	2,111.00	1,750.00	1,729.00	
591-540.000-726.000	Supplies	15,800.26	4,000.00	5,290.00	4,400.00	
591-540.000-726.200	Uniforms	800.04	3,700.10	4,200.00	4,200.00	
591-540.000-801.000	Contractual Services	69,987.22	102,164.00	102,164.00	103,000.00	16,19
591-540.000-850.000	Communications	2,607.46	2,300.00	2,400.00	2,500.00	
591-540.000-900.000	Printing and Publishing	1,419.25	700.00	1,360.00	1,360.00	
591-540.000-910.100	Property Insurance	1,322.44	1,460.00	1,720.00	1,720.00	
591-540.000-910.500	Workers Comp Insurance	1,327.09	1,364.30	1,364.30	945.00	
591-540.000-920.000	Utilities	379.84	400.00	400.00	400.00	
591-540.000-924.000	Bulk Treatment Fees/Bulk Water	1,462,313.80	1,510,000.00	1,503,000.00	1,520,000.00	
591-540.000-930.000	Repairs and Maintenance	39,010.73	177,000.00	177,000.00	145,000.00	29
591-540.000-941.000	Equipment Rental	18,872.25	20,000.00	21,000.00	20,000.00	
591-540.000-960.000	Education and Training	2,499.51	4,000.00	4,120.00	4,000.00	
591-540.000-965.000	Claims	3,991.38	2,500.00		1,500.00	
591-540.000-968.000	Depreciation Expense	244,326.19	400,000.00	325,000.00	400,000.00	
Totals for dept 540.000 - Water System		1,972,510.05	2,399,976.40	2,296,346.80	2,361,062.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
591-542.000-702.000	Wages	26,661.22	29,600.00	25,000.00	27,218.00	
591-542.000-704.100	FICA - Employer's Share	1,590.60	1,835.00	1,550.00	1,688.00	
591-542.000-704.200	Medicare - Employer's Share	356.93	429.00	362.50	395.00	
591-542.000-705.000	Medical Insurance - ER	7,162.02	7,777.00	8,200.00	8,020.00	
591-542.000-705.100	Vision Benefits	61.68	67.00	67.00	60.00	
591-542.000-705.200	Dental Benefits	642.07	739.00	739.00	652.00	
591-542.000-706.000	Life Insurance - ER cost	96.93	105.00	105.00	91.00	
591-542.000-707.000	Retirement Contributions-ER	2,097.73	2,656.00	2,400.00	2,545.00	
591-542.000-707.100	Health Care Savings Plan - ER	510.69	553.00	553.00	601.00	
591-542.000-708.000	Sick & Accident Premiums-ER	550.16	624.00	624.00	557.00	
591-542.000-726.000	Supplies	1,030.32	675.00	675.00	675.00	
591-542.000-745.000	Postage	2,364.61	2,300.00	2,300.00	2,350.00	
591-542.000-801.000	Contractual Services	760.25	750.00	800.00	850.00	
591-542.000-941.000	Equipment Rental	2,566.82	2,200.00	2,100.00	2,000.00	
Totals for dept 542.000 - Read and Bill		46,452.03	50,310.00	45,475.50	47,702.00	
Dept 543.230 - Water Main Repair USDA Grant						
591-543.230-726.000-543.230	Supplies-PH I		71,755.36	89,000.00		
591-543.230-801.000-543.230	Contractual Services-PH I		4,515.39	4,515.39		
591-543.230-801.000-543.232	Contractual Services-PH I		575.00	575.00		
591-543.230-801.000-543.233	Contractual Services-PH I		1,293.50	1,293.50		
591-543.230-801.000-543.330	Contractual Services-PH II	8,569.50	8,623.00	8,623.00		
591-543.230-801.400-543.330	Design Engineering-PH II		69,663.75	350,000.00		
591-543.230-801.450-543.232	Construction Engineering-PH I		9,147.50	9,147.50		
591-543.230-801.450-543.233	Construction Engineering-PH I		354,843.18	362,645.18		
591-543.230-801.450-543.235	Construction Engineering-PH I		10,000.00			
591-543.230-801.450-543.330	Construction Engineering-PH II		1,230.00	20,000.00	4,369,435.00	6
Totals for dept 543.230 - Water Main Repair USDA Grant		8,569.50	531,646.68	845,799.57	4,369,435.00	
Dept 850.000 - Other Functions						
591-850.000-955.000	OPEB Expense	(25,992.00)	10,000.00	10,000.00	10,000.00	
Totals for dept 850.000 - Other Functions		(25,992.00)	10,000.00	10,000.00	10,000.00	
Dept 905.000 - Debt Service						
591-905.000-992.200	LTGO USDA Interest Payments	53,568.91	52,671.89	53,744.00	52,256.26	10
591-905.000-995.254	GO Tax Bond 2017 Interest Expense	6,787.88	5,936.00	5,936.00	4,993.87	12

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
591-905.000-996.354	GO Tax Bond 2017 Agent Fees	115.00	120.00	120.00	120.00	
591-905.000-997.USD	USDA Trf to Escrow for Bond Reserve	7,000.00	10,000.00	10,000.00	10,000.00	11
Totals for dept 905.000 - Debt Service		67,471.79	68,727.89	69,800.00	67,370.13	
Dept 965.000 - Transfers Out						
591-965.000-998.401	Trf Out to Capital Projects Fd	0.00	0.00	0.00	2,500.00	34
Totals for dept 965.000 - Transfers Out		0.00	0.00	0.00	2,500.00	
TOTAL APPROPRIATIONS		2,202,099.86	3,215,397.88	3,413,144.73	7,026,264.30	
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,147,472.05	(395,608.81)	(476,443.91)	(4,716,514.30)	
BEGINNING FUND BALANCE		6,678,860.02	7,826,332.07	7,826,332.07	7,349,888.16	
ENDING FUND BALANCE		7,826,332.07	7,430,723.26	7,349,888.16	2,633,373.86	
FUND BALANCE DETAIL:						
Net Investment in Fixed Assets					6,712,893.00	
Adj USDA Exp Capitalized					4,369,435.00	
Assigned Fund Balance						
Unassigned Fund Balance					289,915.86	
*Adjust for Depr Exp & OPEB Exp					410,000.00	
Adjusted Unassigned Fund Balance					699,915.86	
Fund 661 - Motor Pool Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
661-000.000-664.000	Interest Income	87.56	70.00	400.00	700.00	
661-000.000-667.000	Equipment Rental Income	156,892.09	168,109.04	160,607.36	153,095.00	
661-000.000-673.000	Sale of Assets	0.00	0.00	0.00	65,000.00	36
661-000.000-675.000	Misc.		1,256.66	1,256.66		
Totals for dept 000.000 - General		156,979.65	169,435.70	162,264.02	218,795.00	
Dept 172.000 - Executive						
661-172.000-677.000	Reimbursements	4,400.00				
Totals for dept 172.000 - Executive		4,400.00	0.00	0.00	0.00	
TOTAL ESTIMATED REVENUES		161,379.65	169,435.70	162,264.02	218,795.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET	Notes
APPROPRIATIONS						
Dept 172.000 - Executive						
661-172.000-910.100	Property Insurance	10,503.97	11,240.00	9,854.62	11,240.00	
Totals for dept 172.000 - Executive		10,503.97	11,240.00	9,854.62	11,240.00	
Dept 228.000 - Information Technology						
661-228.000-801.000	Contractual Services	465.20	680.00	925.00	815.00	
661-228.000-976.000	Equipment		80.00			
Totals for dept 228.000 - Information Technology		465.20	760.00	925.00	815.00	
Dept 253.000 - Treasurer						
661-253.000-702.000	Wages	3,340.42	1,771.00	1,771.00	851.00	
661-253.000-704.100	FICA - Employer's Share	374.87	110.00	110.00	53.00	
661-253.000-704.200	Medicare - Employer's Share	87.64	26.00	26.00	12.00	
661-253.000-705.000	Medical Insurance - ER	860.03	151.00	335.00	163.00	
661-253.000-705.100	Vision Benefits	9.27	3.00	3.25	1.00	
661-253.000-705.200	Dental Benefits	94.96	33.00	37.00	11.00	
661-253.000-706.000	Life Insurance - ER cost	29.33	8.00	9.00	5.00	
661-253.000-707.000	Retirement Contributions-ER	511.39	169.00	195.00	85.00	
661-253.000-707.100	Health Care Savings Plan - ER	37.03	19.00	25.25		
661-253.000-708.000	Sick & Accident Premiums-ER	110.74	35.00	45.00	14.00	
Totals for dept 253.000 - Treasurer		5,455.68	2,325.00	2,556.50	1,195.00	
Dept 265.100 - Facilities - City Garage						
661-265.100-702.000	Wages	23,666.48	20,107.00	23,500.00	20,000.00	
661-265.100-704.100	FICA - Employer's Share	1,487.36	1,252.00	1,457.00	1,246.00	
661-265.100-704.200	Medicare - Employer's Share	347.80	293.00	340.75	268.00	
661-265.100-705.000	Medical Insurance - ER	2,676.93	2,459.00	5,000.00	4,000.00	
661-265.100-705.100	Vision Benefits	24.25	21.00	40.00	40.00	
661-265.100-705.200	Dental Benefits	262.39	224.00	515.00	525.00	
661-265.100-706.000	Life Insurance - ER cost	28.89	48.00	65.00	71.00	
661-265.100-707.000	Retirement Contributions-ER	2,107.39	1,886.00	2,275.00	2,600.00	
661-265.100-707.100	Health Care Savings Plan - ER	164.34	266.00	266.00	467.00	
661-265.100-708.000	Sick & Accident Premiums-ER	299.85	300.00	445.00	475.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	
661-265.100-726.000	Supplies	7,543.23	5,000.00	4,250.00	5,000.00	
661-265.100-801.000	Contractual Services	503.50	33,700.00	600.00	600.00	
661-265.100-850.000	Communications	846.33	850.00	900.00	960.00	
661-265.100-910.100	Property Insurance	1,393.90	1,600.00	1,100.00	1,400.00	
661-265.100-910.500	Workers Comp Insurance	285.89	200.00	100.00	147.00	
661-265.100-920.000	Utilities	7,004.27	6,600.00	7,000.00	7,850.00	
661-265.100-920.500	Utilities - Fuel	13,572.74	14,500.00	17,250.00	21,000.00	
661-265.100-930.000	Repairs and Maintenance	36,631.42	56,000.00	36,250.00	20,000.00	
661-265.100-940.000	Vehicle and Travel Expense	73.81	80.00	80.10	80.00	
661-265.100-961.590	Other Expenses - Interest Advance Sewer				3,377.50	15
661-265.100-968.000	Depreciation Expense	27,028.47	45,000.00	63,371.39	75,000.00	
661-265.100-976.000	Equipment		265,454.54		225,000.00	36
Totals for dept 265.100 - Facilities - City Garage		125,949.24	455,840.54	164,805.24	390,106.50	
Dept 850.000 - Other Functions						
661-850.000-955.000	OPEB Expense	(15,745.00)	4,000.00	3,000.00	3,000.00	
Totals for dept 850.000 - Other Functions		(15,745.00)	4,000.00	3,000.00	3,000.00	
TOTAL APPROPRIATIONS		126,629.09	474,165.54	181,141.36	406,356.50	
NET OF REVENUES/APPROPRIATIONS - FUND 661		34,750.56	(304,729.84)	(18,877.34)	(187,561.50)	
BEGINNING FUND BALANCE		495,245.13	529,995.69	529,995.69	511,118.35	
ENDING FUND BALANCE		529,995.69	225,265.85	511,118.35	323,556.85	
FUND BALANCE DETAIL:						
Net Investment in Fixed Assets				315,882.46	338,584.00	
Adj Equipment Exp Capitalized						
Assigned Fund Balance					0.00	
Unassigned Fund Balance				195,235.89	(15,027.15)	
*Adjust for Depr Exp & OPEB Exp				67,371.00	78,000.00	
Adjusted Unassigned Fund Balance				262,606.89	62,972.85	

Budget Notes Fiscal Year Ending June 30, 2024

1. CDBG senior operations year 2 of 3 \$2,101.00 recorded as revenue (101-694.000-529.100) and expense (101-694.000-801.050). CDBG Funding for Sidewalks \$37,721.25 Revenue (101-694.000-522.000) and Expense (101-694.000-801.000).
2. Safe Routes to School Project 452.100 Construction Engineering by OHM \$102,000 with \$50,782.68 budgeted for FY24 (202-452.100-801.450-452.100). Construction by the contractor is estimated for FY24 as \$635,000 and will be submitted directly to MDOT for payment. The City is responsible for a local match of \$240,000 with \$170,000 budgeted in FY24 (202-452.100-801.500-452.100).
3. Major Street Project 454.101 Miller Road Buyout Program – Morrish Rd to Seymour Rd is reported under Department 454.000 Major Street Projects. Funding from the State of Michigan for construction costs has been received in the amount of \$1,124,549.10 (202-454.000-501.000-454.101). OHM construction engineering costs are budgeted at \$110,000 (202-454.000-801.450-454.101) and contractor construction costs at \$1,199,836.50 (202-454.000-801.450-454.101).
4. Winchester Village design engineering expected to be \$11,000 (203-455.000-801.400-455.100), construction engineering from OHM is estimated at \$75,000 and construction costs estimated to be \$2,250,000 (203-455.000-801.450-455.100). The project is expected to be completed in FY25 with costs in FY25 for design engineering of \$37,000; OHM construction engineering of \$147,000 and construction costs of \$1,400,000. The project is expected to be completed in FY25 with total costs for both fiscal years for design engineering of \$191,000; OHM construction engineering of \$150,000 and construction costs of \$4,500,000.
5. Winchester Woods design engineering is expected to be \$7,000 (203-455.000-801.400-455.101), construction engineering from OHM \$50,000 and construction costs estimated at \$1,200,000 (203-455.000-801.450-455.101).
6. The USDA Water Main Grant Phase II costs will be reported in Department 591-543.230, project number 543.330. The project will encompass work on Greenleaf, Winshall, Durwood, Norbury, Whitney and Seymour and cover multiple fiscal years. For FY24 the estimated funds for design engineering \$32,400 (591-543.230-801.400-543.330) and construction engineering \$4,369,435 (591-543.230-801.450-543.330) with loan proceeds equaling the total of \$4,401,835 becoming a long-term liability of the city (591-000.000-301.LN2). Additional work on this project will be done in FY25. Total costs for this project over two fiscal years is expected to be design engineering of \$382,400, OHM construction costs of \$389,435, and contractor costs of \$6,583,000.00.
7. Tax revenues are calculated to include an allowance for MTT appeals that may decrease revenue collected for General Fund (101-000.000-402.000 & 101-000.000-402.301), Municipal Street Fund (204-000.000-402.204) and Garbage Fund (226-000.000-402.000).
8. Constitutional Sales Tax estimated to be \$645,346 (101-000.000-574.100) and Revenue Sharing \$61,326 (101-000.000-574.300).
9. Anticipated Act 51 revenue for Major Streets \$600,000 (202-000.000-569.000) and Local Streets \$190,000 (203-000.000-569.000).
10. USDA Loan payments for FY24 estimated as principal \$53,000 (reduces liability account 591-000.000-301.GLN) reflected as restricted fund balance and interest expense \$52,256.26 (591-905.000-992.200). the loan payments for Phase II will not be determined until the loan is issued.
11. Bond Reserve Requirement year 4 of 10 for USDA Water Main Grant & Loan \$10,000 (591-905-000.997.USD) which is reflected as restricted fund balance. Bond Reserve requirements for USDA Phase II will be budgeted once the amount is known.
12. GO Tax Bond 2017 principal payment for Water Fund \$47,150 is reflected in restricted fund balance. Interest expense of \$4,993.87 is budgeted (591-905.000-995.354).

13. DDA Loan payment year 5 of 5 for Holland Square Project \$40,000 (248-728.002-967.101) to General Fund (101-728.005-674.248).
14. Annual transfer from General Fund \$155,000 plus additional \$71,000 for final payment on Fire Truck purchased in FY23 (101-965.000-998.402) to Fire Equipment Fund (402-931.000-699.101).
15. Motor Pool payment year 1/5 for advance from Sewer Fund for purchase of backhoe. Interest expense \$3,377.50 (661-265.100-961.590) and principal of \$22,701.77 reduced the liability account Advance from Sewer Fund (590-000.000-086.661).
16. USDA Single Audit costs \$11,000 (590-540.000-801.000).
17. Audit of Financial Statements & contingency for other financial assistance \$38,200. General Fund \$15,280 (101-253.000-801.000), Garbage Fund \$3,820 (226-253.000-801.000), Sewer Fund \$9,550 (590-253.000-801.000), Water Fund 591 \$9,550 (591-253.000-801.000).
18. Actuarial Valuation for OPEB Liability, update only, \$3,175 (split between Funds 101-172.000-801.000 \$1,270; 226-172.000-801.000 \$317.50; 590-172.000-801.000 \$493.75; 591-172.000-801.000 \$793.75).
19. HydroCorp Expanded Cross Connection Program \$40,164 (591-540.000-801.000).
20. Garbage Contract \$310,000 (226-528.000-801.000).
21. Fire Department budget appropriation \$132,599.29 (101-336.000-998.336) and EMS/Fire Runs \$47,663 including newly approved on call increase (101-336.000-801.000).
22. Annual FANG Dues (101-301.000-801.000).
23. Otterburn Park Pavilion \$20,000 (101-788.000-976.000) carried over from FY23. An additional \$22,500 has been budgeted to meet the local match commitment for the Recreation Passport Grant Application. Some of this local match may come from other sources within the community.
24. Abrams Park routine maintenance \$40,000 and ongoing tree replacement \$15,000 (101-782.000-930.000).
25. Bond Proceeds from issue of GO Tax 2023 Capital Improvement Bonds (204-000.000-698.xxx). Note this account number is a placeholder as the actual account will be built when the proceeds are received and the 'xxx' will be assigned a number/letter combination.
26. Reimbursement from Flint Township for non-Motorized Trailway (101-786.000-677.000-786.000).
27. Election Department wages include \$24,000 for election workers which includes the 9 days for early voting in February and June (101-262.000-702.000). Equipment purchases for the Election Department include an additional tabulator and box and an additional laptop due to the early voting requirements \$7,000 (101-262.000-976.000).
28. Election Equipment year 3 of 5 for maintenance contract on 5 Verity Scans @\$424 and 1 Verity Touch Writer @\$380 (101-262.000-801.000).
29. Move service off county watermain at Dye Rd \$100,000 (591-540.000-930.000). This work was not done in FY23 and the expense has been moved to FY24.
30. Shared services with Mundy Township for Economic Development with 75% in General Fund \$12,825 (101-728.000-801.000 and the DDA covering 25% of this expense \$4,375 (248-728.000-801.000).
31. Police Retiree Medical includes the city portion billed from Metro Police Authority (101-301.851-705.000).
32. DDA Professional Services and ancillary services Reso 230209-04 \$20,000 (248-173.000-801.000). Swartz Creek Fine Arts Association contribution Reso 230209-05 \$300 (248-173.000-961.000). MDOT Sign Program \$9,000 (248-728.000-801.000).
33. DDA Public Spaces/Community Spaces crowd funding grant local match \$50,000. The City is budgeting \$20,000 toward the local match (248-728.000-801.000).

34. Transfers to the Capital Improvement Fund 401 for future replacement/repair needs. Transfers from General Fund for library/senior center \$10,000, public safety building \$10,000, non-motorized trailway \$20,000, public works building \$10,000, city hall \$5,000 (101-965.000-998.401. Sewer Fund (590-965.000-998.401) and Water Fund (591-965.000-998.401) transferred in \$2,500 each for city hall improvements.
35. Purchase of property on Bristol Road with demolition and clearing \$150,000 (101-172.000-971.000).
36. Motor Pool purchase of new plow truck \$225,000 (661-265.100-976.000). Sale of Assets 2 plow trucks, a backhoe, and a bucket truck \$65,000 (661-000.000-673.000).
37. City Fund Balance Policy states the city shall maintain at least \$500,000 in each of the following funds to be used to cover costs associated with mitigating and recovering from a disaster: General Fund, Sanitary Sewer Fund, and Water Supply Fund.
38. A portion of Fund Balance is being assigned as a percentage of operating revenue in accordance with the City's Fund Balance Policy: General Fund \$649,269 (35%), Garbage Fund \$243,545 (50%), Downtown Development Authority \$41,937 (25%).

Appendix

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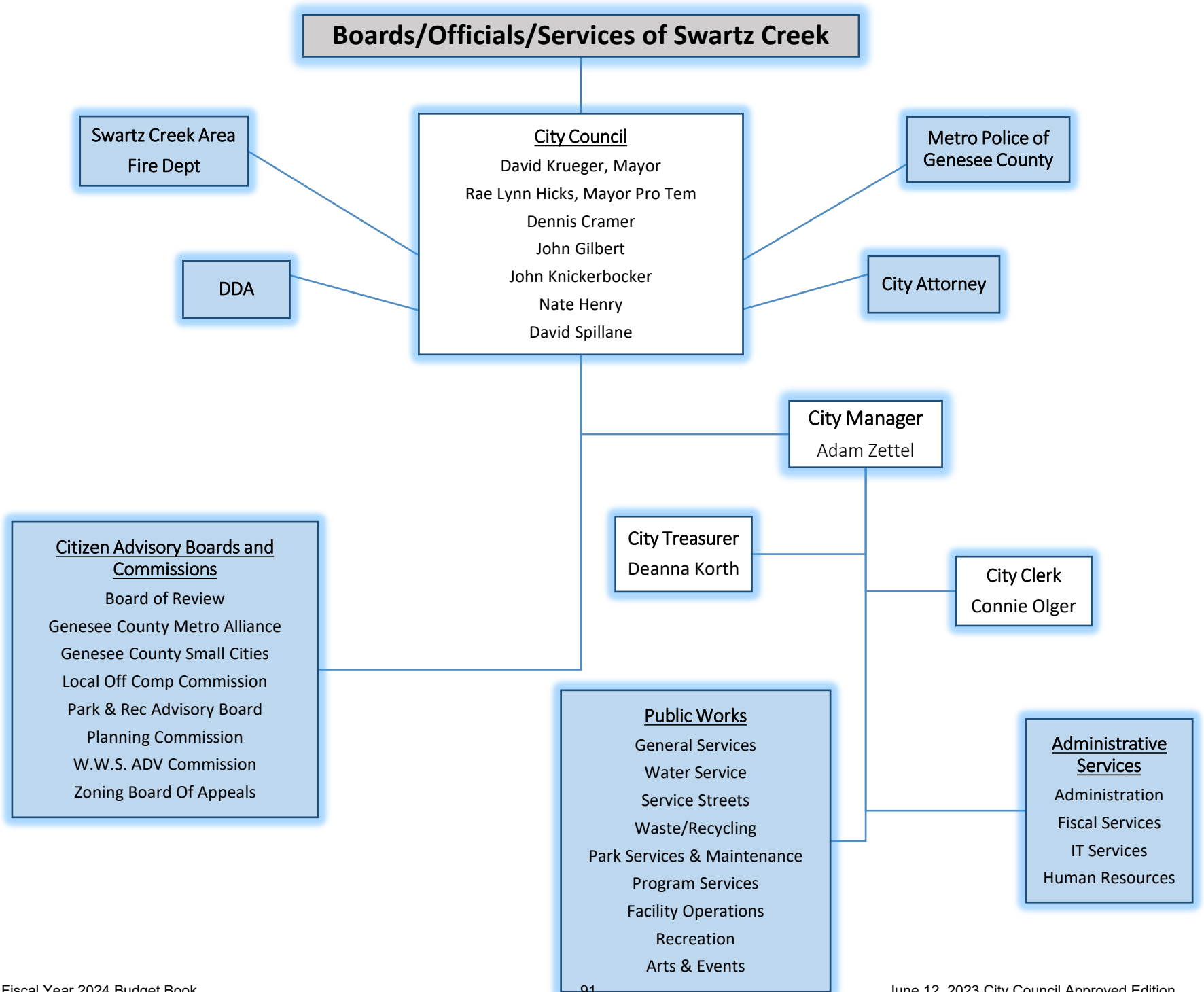


Figure 1: City Property Tax Apportionment in 2022

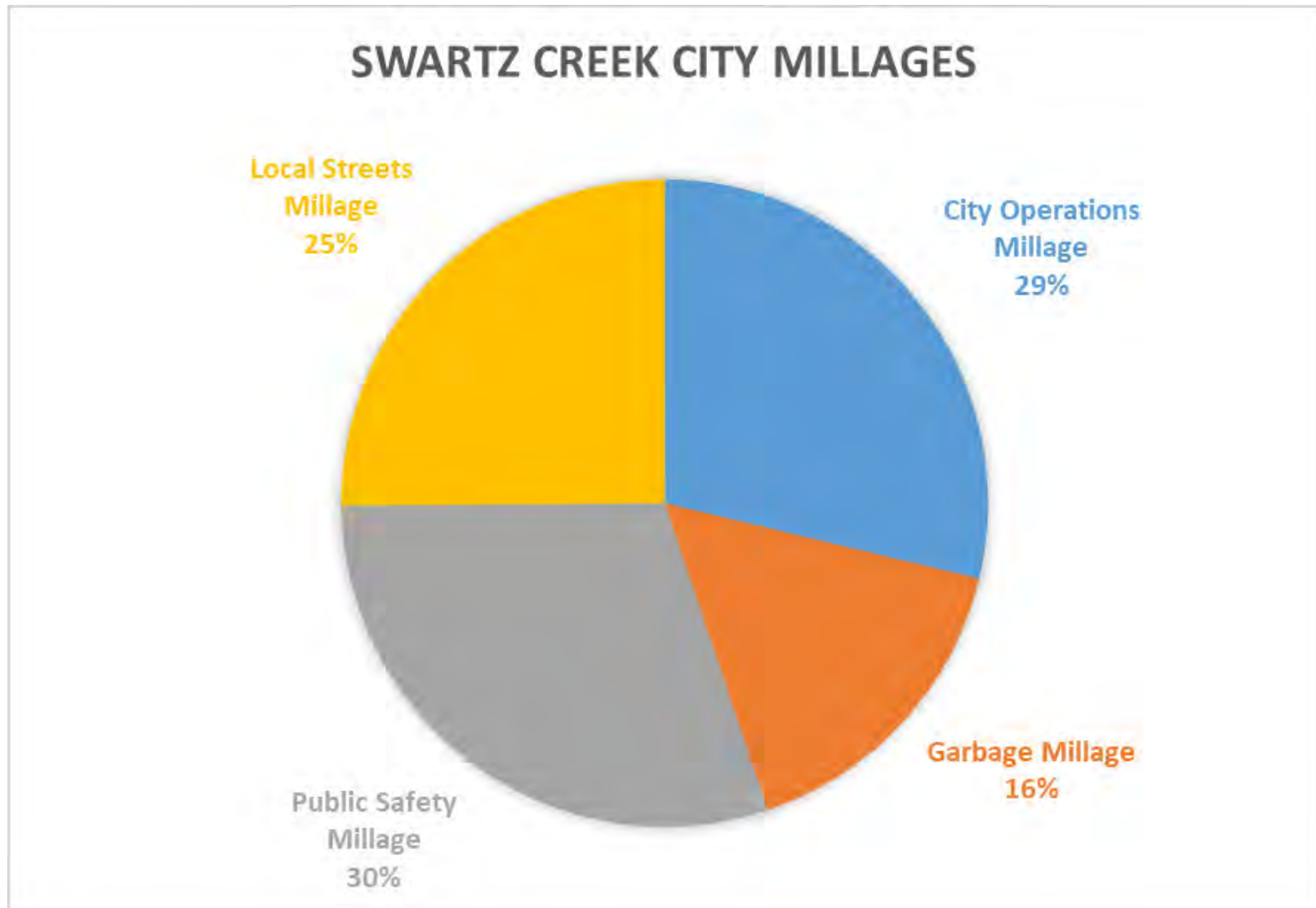


Figure 2: Homestead Apportionment in 2022

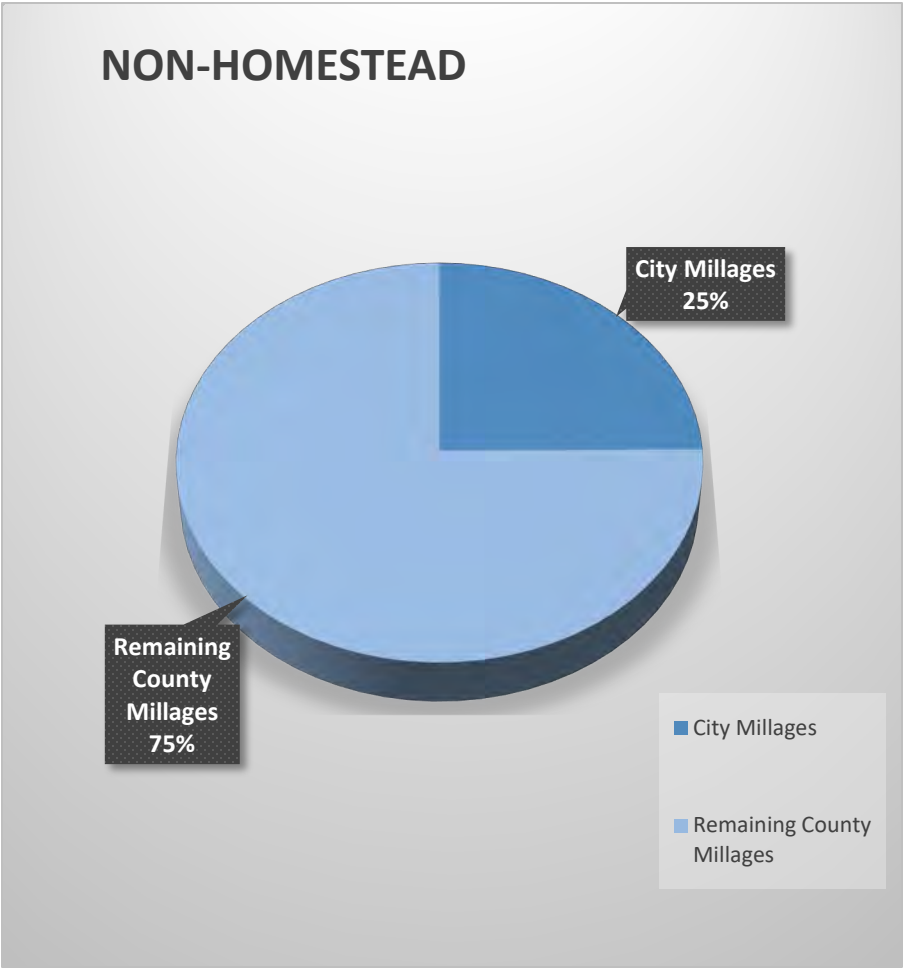
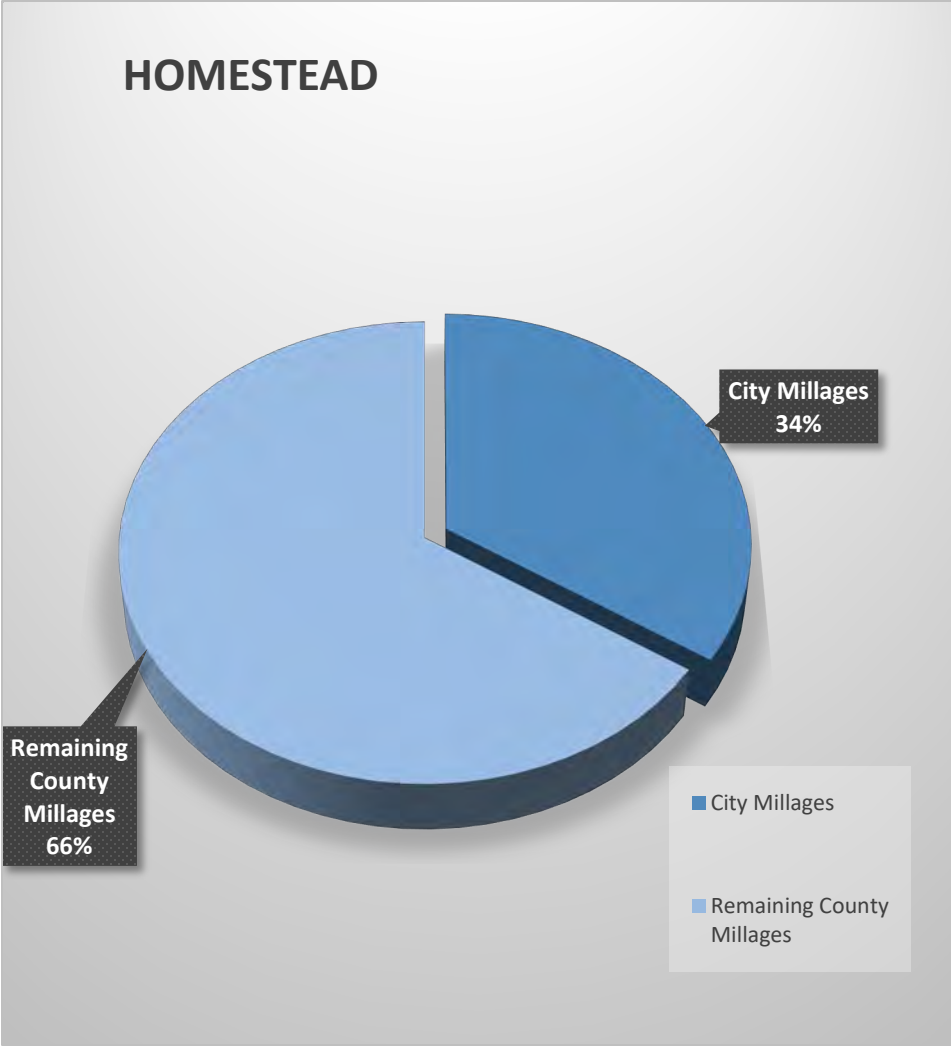


Figure 3: Non-Homestead Tax Apportionment in 2022

Figure 4: Property Tax Rates in Genesee County in 2022

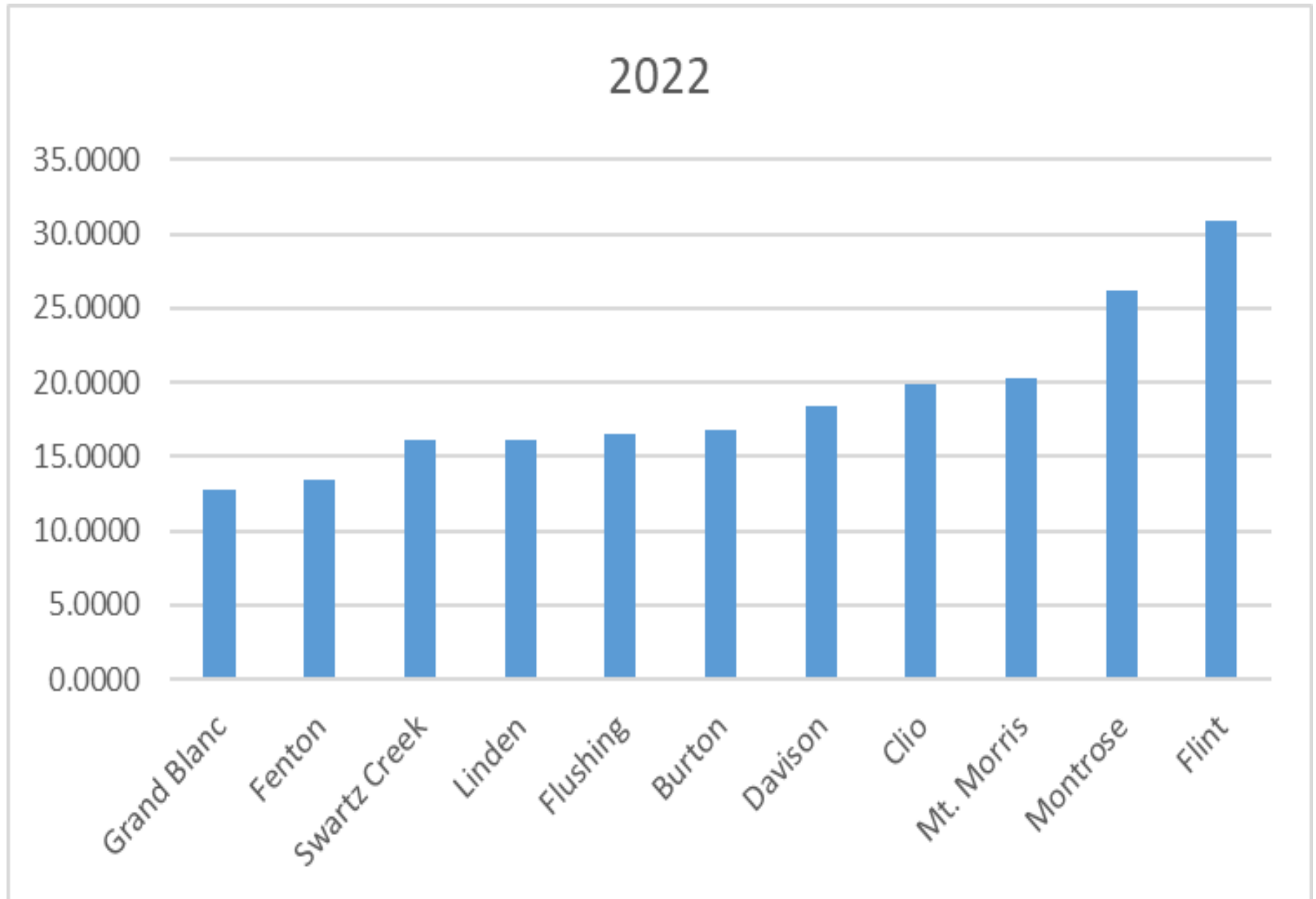
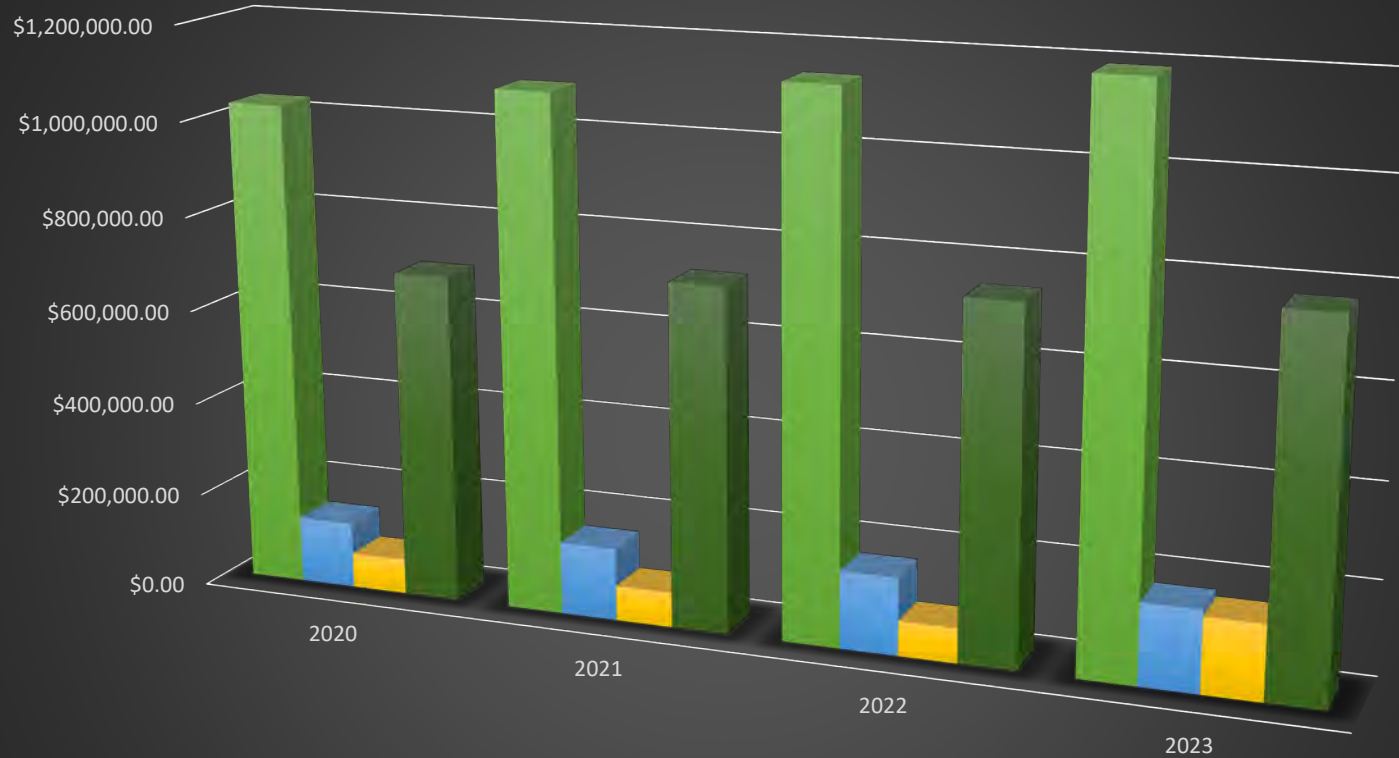


Figure 5: Public Safety Revenue & Expenses 2020-2023

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:

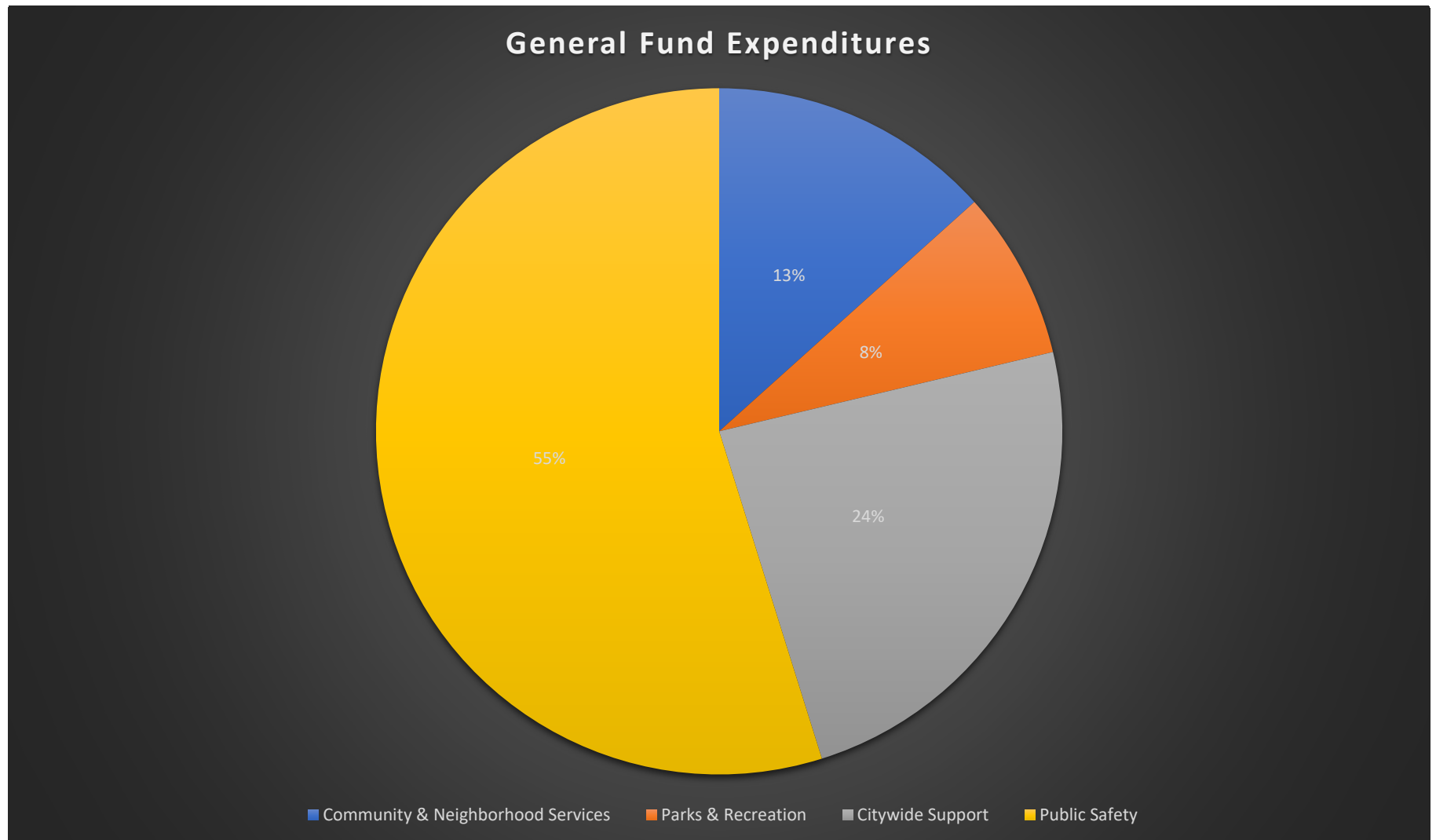
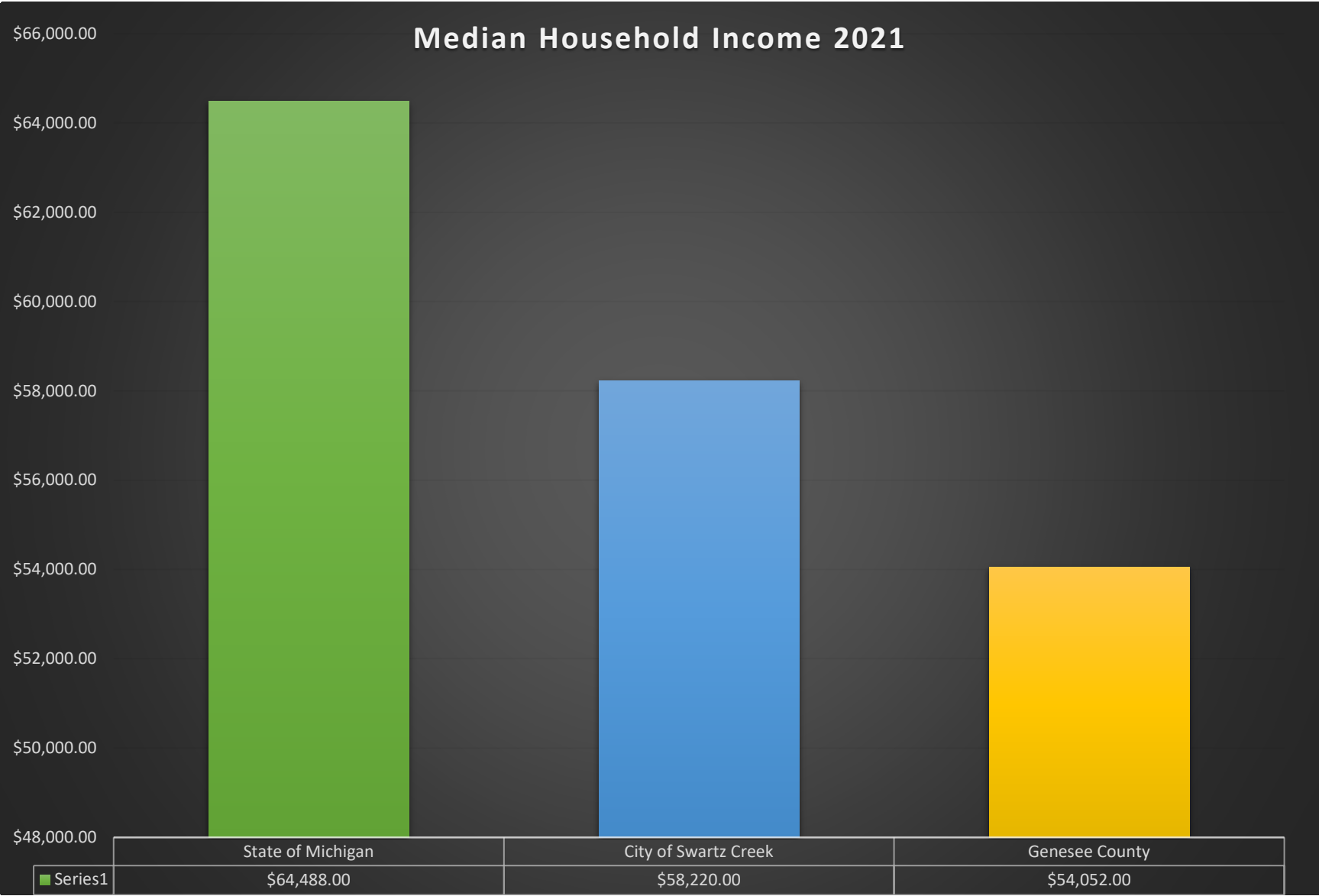
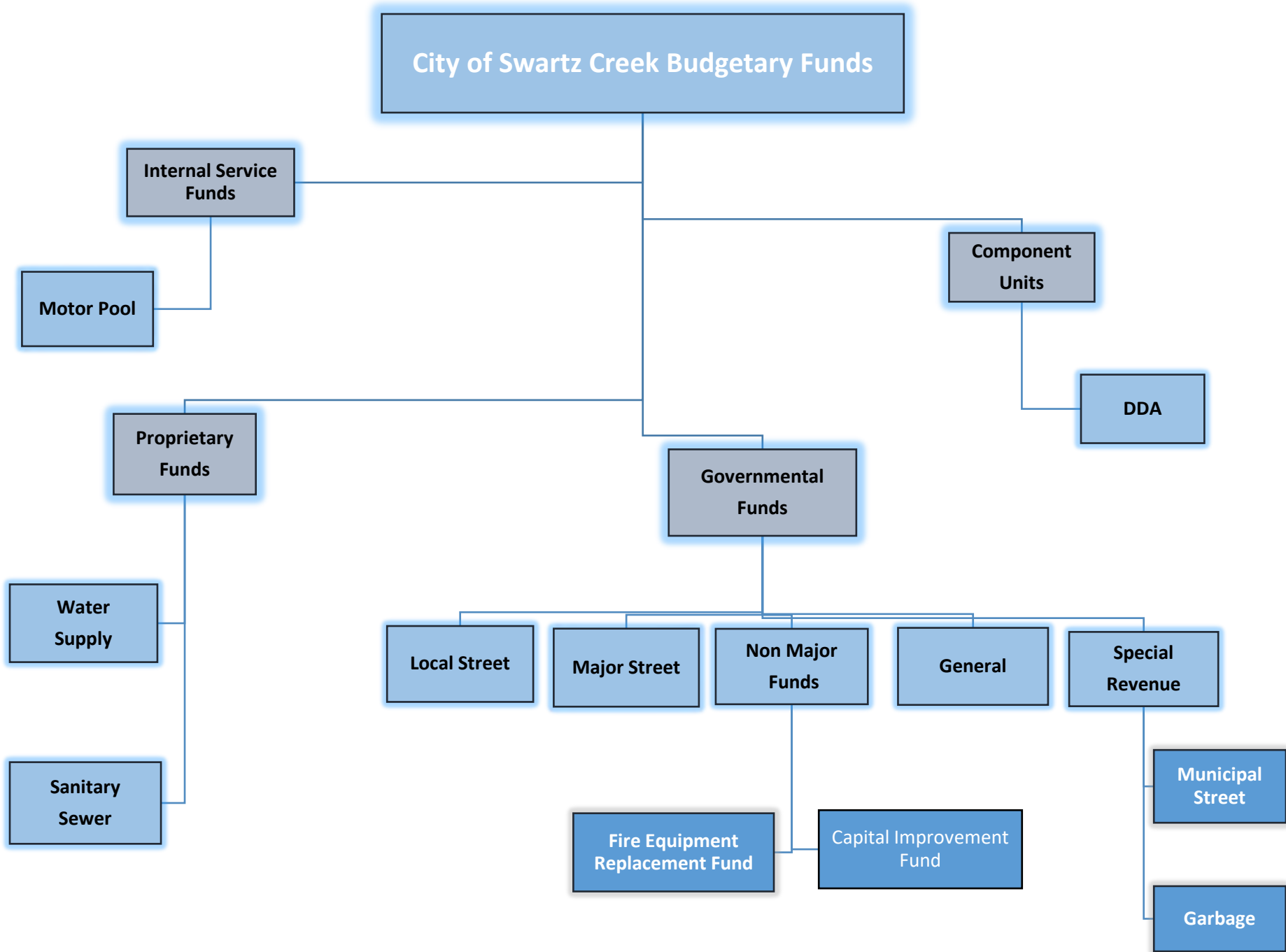


Figure 7: Median Household Income of City, County, and State.





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.

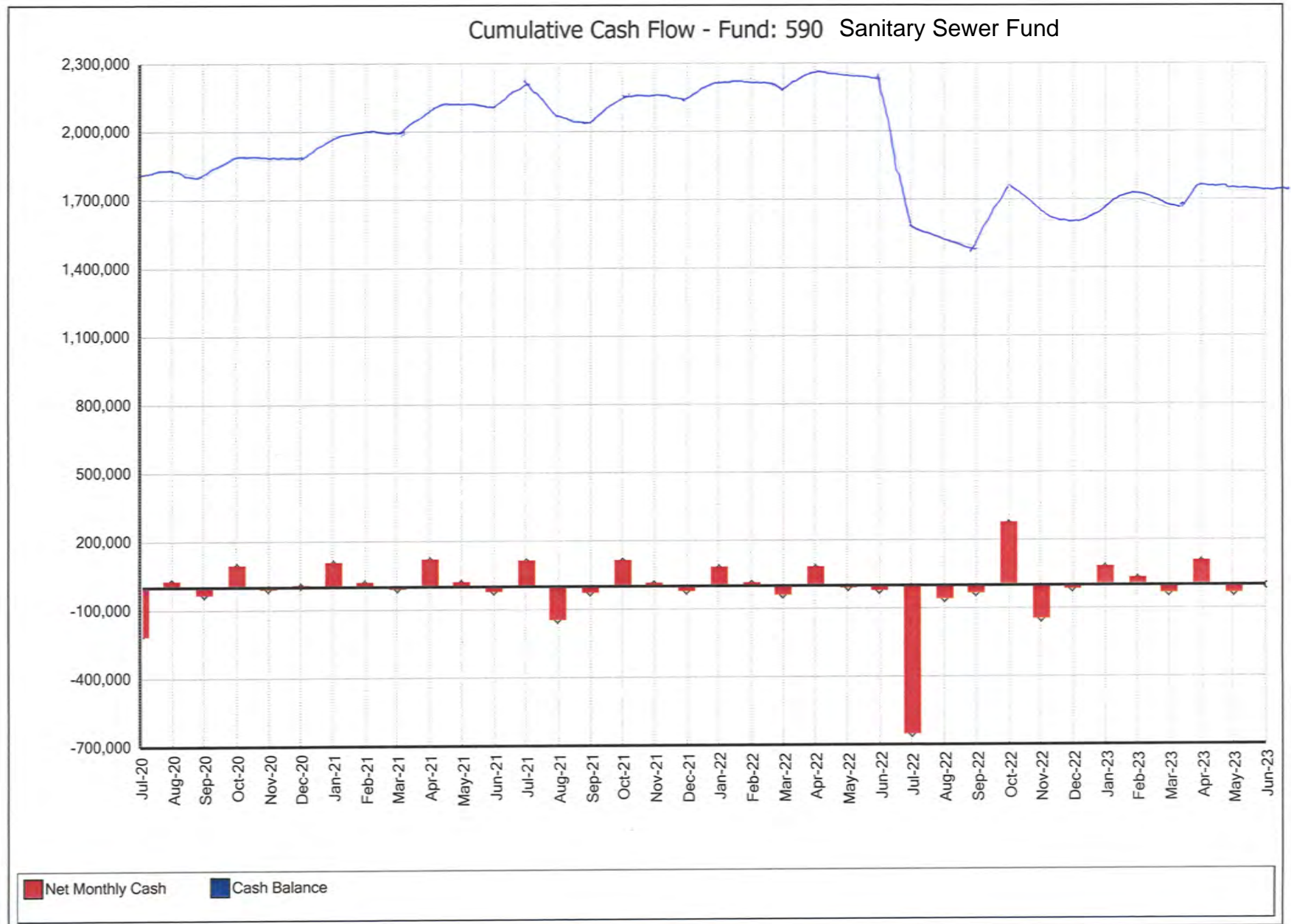
In the event the unassigned fund balance falls below the target level prescribed, the City Manager shall present a solid plan to replenish the fund balance/reserve within three years.

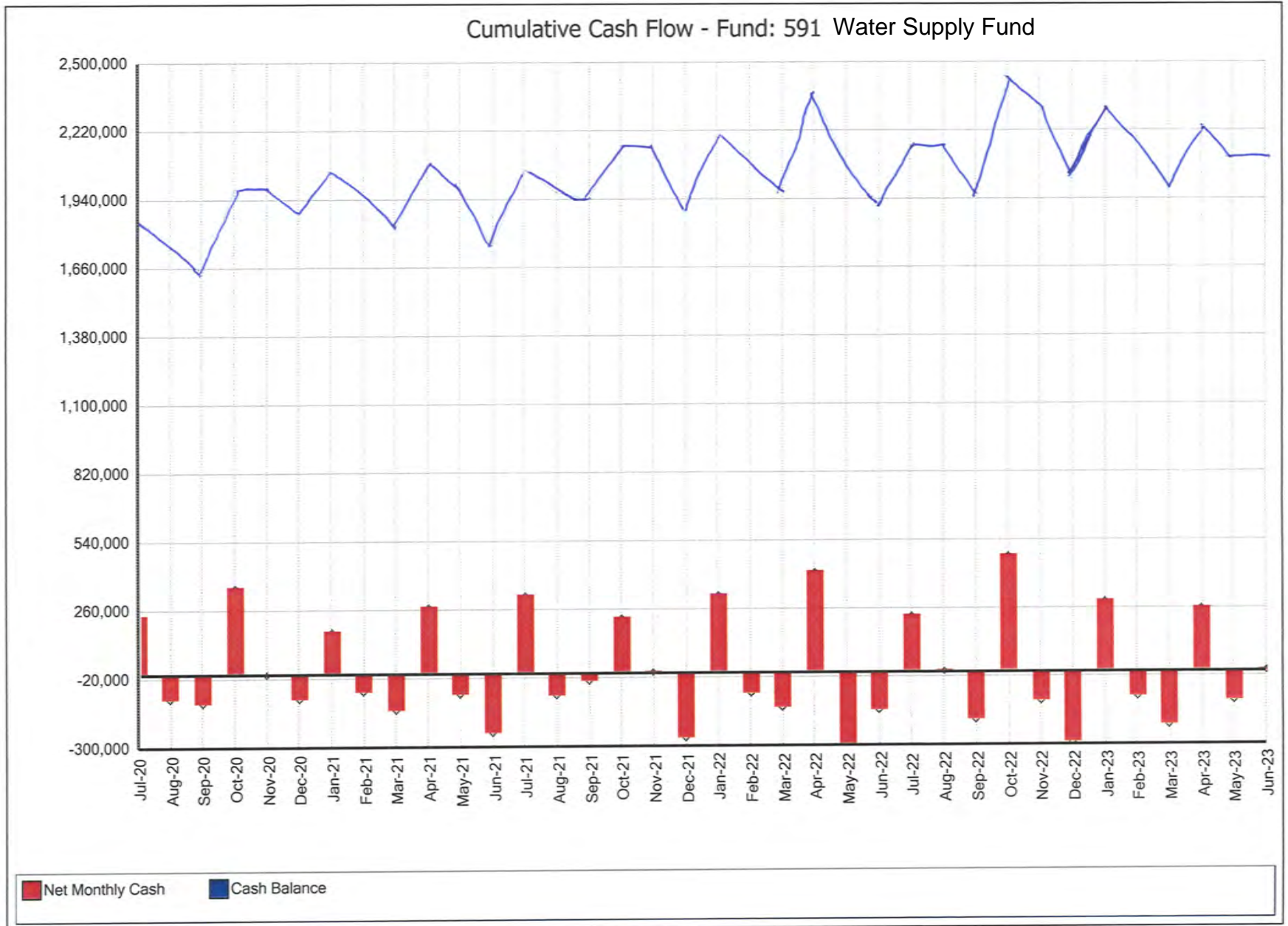
VII. Annual Review

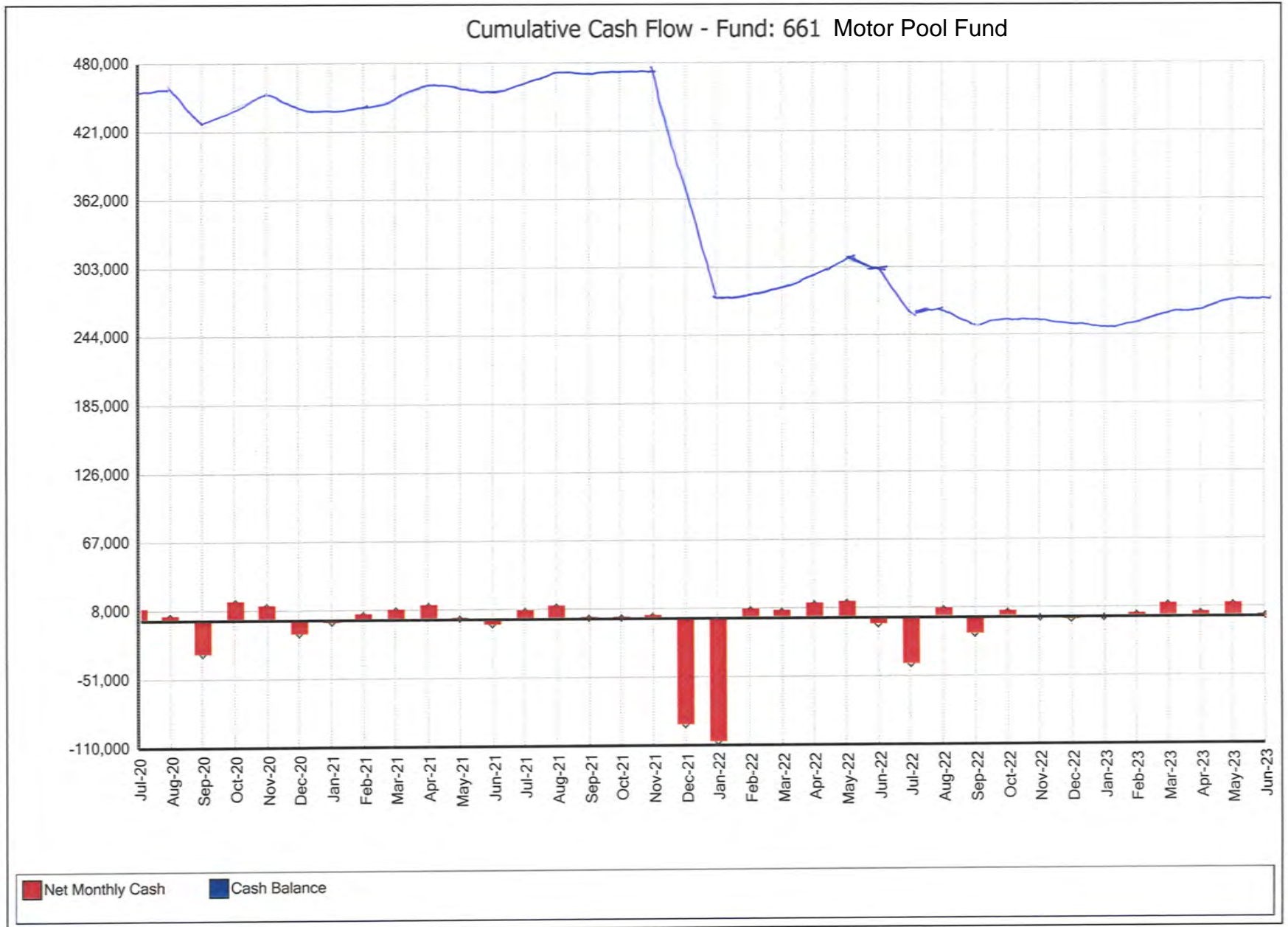
During the annual budget adoption process, the Treasurer shall review the unassigned fund balance from the most recent annual audit for compliance with the provisions of this policy. An estimated fund balance calculation of the current adopted budget is used to determine the amount of fund balance available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

Cash Flow Statements are an essential part of financial analysis for three reasons:

- *They show your liquidity. That means you know exactly how much operating cash flow you have in case you need to use it.
- *They show changes in assets, liabilities, and equity in the forms of cash outflows, cash inflows, and cash being held
- *They help you predict how much liquidity you will have in the future. That's important for long-term financial decisions







City of Swartz Creek

Five Year Consolidated Capital Improvement Plan*

Year 1 (Current Year)

Note: Many projects will likely extend into
2023-2024 fiscal year

FY Year: 2023

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Path Extension	Create unimproved route at Elms Park	\$50,000	Budgeted	Complete	2018 Park Plan
Genesee Valley Trail	Complete extension from Dye to Elms Park	\$1,350,000	Budgeted	Substantially Complete	2018 Park Plan
Sewer Lining	Refurbish sewer lines on Fortino, Church, Mason, First, Second, Third, Frederick, & Miller	\$220,000	Budgeted	In Progress	2017 Sanitary Sewer Rehabilitation Plan (2021)
Bristol Road Rehab	Refurbish asphalt surface (Crack Fill Preventative Maintenance)	\$75,000	Budgeted	Complete	20 Year Paving Program
Hill Road Rehab	Refurbish asphalt surface (Crush in Place and Surface)	\$80,000	Budgeted	Complete	20 Year Paving Program
City Hall Parking	Refurbish asphalt surface	\$150,000	Budgeted	Staging	Six Year CIP
Seymour Road Rehab	Refurbish asphalt surface (Mill and Surface)	\$200,000	Budgeted	Complete	20 Year Paving Program
Basketball Courts	Refurbish tennis I courts at Abrams Park for basketball	\$65,000	Budgeted	Staging	2018 Park Plan
Tennis Courts	Refurbish tennis courts at Elms	\$125,000	Budgeted	Staging	2018 Park Plan
Safe Routes to School	Construct sidewalk and trail by Middle School and Elms	\$700,000	Not in budget (MDOT Grant pending)	In Progress	2018 Park Plan
Otterburn Pavilion	Construct a new pavilion at Otterburn Park	\$150,000	Partially budgeted	Pre-planning	2018 Park Plan
Sewer Lining	Refurbish sewer lines on Miller	\$180,000	In budget	In Progress	2017 Sanitary Sewer Rehabilitation Plan (2030)
Morrish Road	Rehabilitate Morrish Road	\$1,000,000	Budgeted	Complete	20 Year Paving Program (2016)

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Chelmsford, Winston & Oakview	Replace remainder of Chelmsford & Oakview street (Daval to Seymour)	\$816,101	Budgeted	Complete	20 Year Paving Program & 2017 Water Asset Management Plan
USDA Watermain	Replace remainder of Chelmsford & Oakview water mainn (Daval to Seymour)	\$405,932	USDA Grant/Loan	Complete	2017 Water Asset Management Plan
USDA Watermain	Finish Miller (Raubinger to Elms) & Morrish (Fortino to I-69)	\$1,328,518	USDA Grant/Loan	Complete	2017 Water Asset Management Plan

Total Investment **\$6,895,551**

FY Year: 2024

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>
Durwood Drive	Reconstruct Durwood Drive	\$1,500,000	Seeking bonds	Bidding	20 Year Paving Program (2016)
Durwood Water	Replace Durwood/Norbury water main	\$650,000	Seeking bonds	Bidding	2017 Water Asset Management Plan
Seymour Road Water Main	Replace section of water main	\$300,000	Seeking bonds	Bidding	2017 Water Asset Management Plan
Winshall Drive	Reconstruct Winshall Drive	\$1,600,000	Seeking bonds	Bidding	20 Year Paving Program (2016)
Winshall Water	Replace Winhsall water main	\$700,000	Seeking bonds	Bidding	2017 Water Asset Management Plan
Greenleaf Drive	Reconstruct Greenleaf Drive	\$1,200,000	Seeking bonds	Bidding	20 Year Paving Program (2016)
Greenleaf Water	Replace Greenleaf main	\$500,000	Seeking bonds	Bidding	2017 Water Asset Management Plan
Abrams Park	Remove exercise equipment, forestry, and interpretive signs	\$30,000	Tentative budget	Pre-planning	2023 Park Plan
Otterburn	Interpretive signs	\$5,000	Tentative budget	Pre-planning	2023 Park Plan
Elms Park	Backstop refurbishment and interpretive signs	\$25,000	Tentative budget	Pre-planning	2023 Park Plan

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Holland Square	Place a common area on the north side of the parcel	\$150,000	Tentative budget	Pre-planning	2022 DDA Plan
DDA Wayfinding	Install directionand and attraction signs throughout downtown	\$30,000	Tentative budget	Pre-planning	2022 DDA Plan
Sewer Lining	Refurbish sewer lines on Bristol	\$200,000	Tentative budget	Pre-planning	2017 Sanitary Sewer Rehabilitation Plan (2023)
Miller Road	Resurface Miller, Morrish to N Seymour	\$1,100,000	In budget	Bidding	Traffic Improvement Program
School St	Rehabilitate School Street (Partial)	\$357,500	Partial budget	Staging	20 Year Paving Program (2016)
Total Investment		\$8,347,500			

FY Year: 2025

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>
Abrams Path	Provide non-motorized path for Abrams Park	\$50,000	Tentative budget	Pre-planning	2023 Park Plan
Elms Park drainage	Engineer and install water removal options for central areas	\$20,000	Tentative budget	Pre-planning	2023 Park Plan
Sewer Lining	Refurbish sewer lines on Elms Road	\$220,000	Tentative budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (2024)
Birchcrest Drive	Refurbish asphalt surface	\$350,000	Seeking bonds	Bidding	20 Year Paving Program (2016)
Valleyview Drive	Refurbish asphalt surface	\$200,000	Seeking bonds	Bidding	20 Year Paving Program (2016)
Chesterfield/Oakview Drive	Refurbish asphalt surface	\$300,000	Seeking bonds	Bidding	20 Year Paving Program (2016)
Total Investment		\$1,140,000			

FY Year: 2026

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>
Elms Park	Seating & bike racks	\$10,000	Tentative Budget	Pre-planning	2023 Park Plan
Abrams Park	Forestry, seating, & bike racks	\$25,000	Tentative Budget	Pre-planning	2023 Park Plan

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Sewer Lining	Refurbish sewer lines in Otterburn	\$240,000	Tentative Budget	Pre-Contract	2017 Sanitary Sewer Rehabilitation Plan (2025)
Downtown Street Preservation	Surface Rehabilitation	\$475,000	Tentative Budget	Pre-planning	20 Year Paving Program (2016)
Total Investment		\$750,000			

FY Year: 2027

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>
Abrams Park	Repurpose basketball halfcourt	\$25,000	Tentative Budget	Pre-planning	2023 Park Plan
Basketball Courts	Refurbish basketball courts at Abrams Park	\$65,000	Budgeted	Pre-planning	2018 Park Plan
Tennis Courts	Refurbish tennis courts at Elms	\$125,000	Budgeted	Pre-planning	2018 Park Plan
Safe Routes to School	Construct sidewalk and trail by Middle School and Elms	\$700,000	Not in budget (MDOT Grant pending)	Pre-planning	2018 Park Plan
Otterburn Pavilion	Construct a new pavilion at Otterburn Park	\$150,000	Partially budgeted	Pre-planning	2018 Park Plan
Sewer Lining	Refurbish lines (Maple, Crapo, & Grove)	\$200,000	In budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan
Cappy Lane/Water	Rehabilitate Cappy Lane	\$652,000	Tentative	Pre-planning	20 Year Paving Program (2025/2034)
Total Investment		\$1,917,000			

*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 of 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.

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

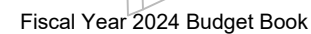
GF – General Fund

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

	<ul style="list-style-type: none">• Bike pavilion station (including bike racks)	\$20,000	
	<ul style="list-style-type: none">• Interpretive Signage	\$5,000	
	Total	\$662,900	
	Non-Motorized		
	<ul style="list-style-type: none">• 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		
	<ul style="list-style-type: none">• Annual maintenance (\$50,000 per year x 5)	\$250,000	Private, GF, Passport
	<ul style="list-style-type: none">• Refurbish or repurpose tennis courts	\$225,000	
	<ul style="list-style-type: none">• Internal Trails	\$50,000	
	Total	\$524,000	
	Elms Park		
	<ul style="list-style-type: none">• Annual maintenance (\$60,000 per year x 5)	\$300,000	GF, Passport, Private
	Total	\$300,000	
	Otterburn Park		
	<ul style="list-style-type: none">• Annual maintenance (\$60,000 per year x 5)	\$300,000	
	Total	\$300,000	
	Michael R. Shumaker Bicentennial Park		
	<ul style="list-style-type: none">• Remove or enhance pavilion with new features	\$150,000	MNRTF, GF, Private, DDA
	<ul style="list-style-type: none">• New benches	\$3,000	
	Total	\$153,000	
	Non-Motorized		
	<ul style="list-style-type: none">• 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

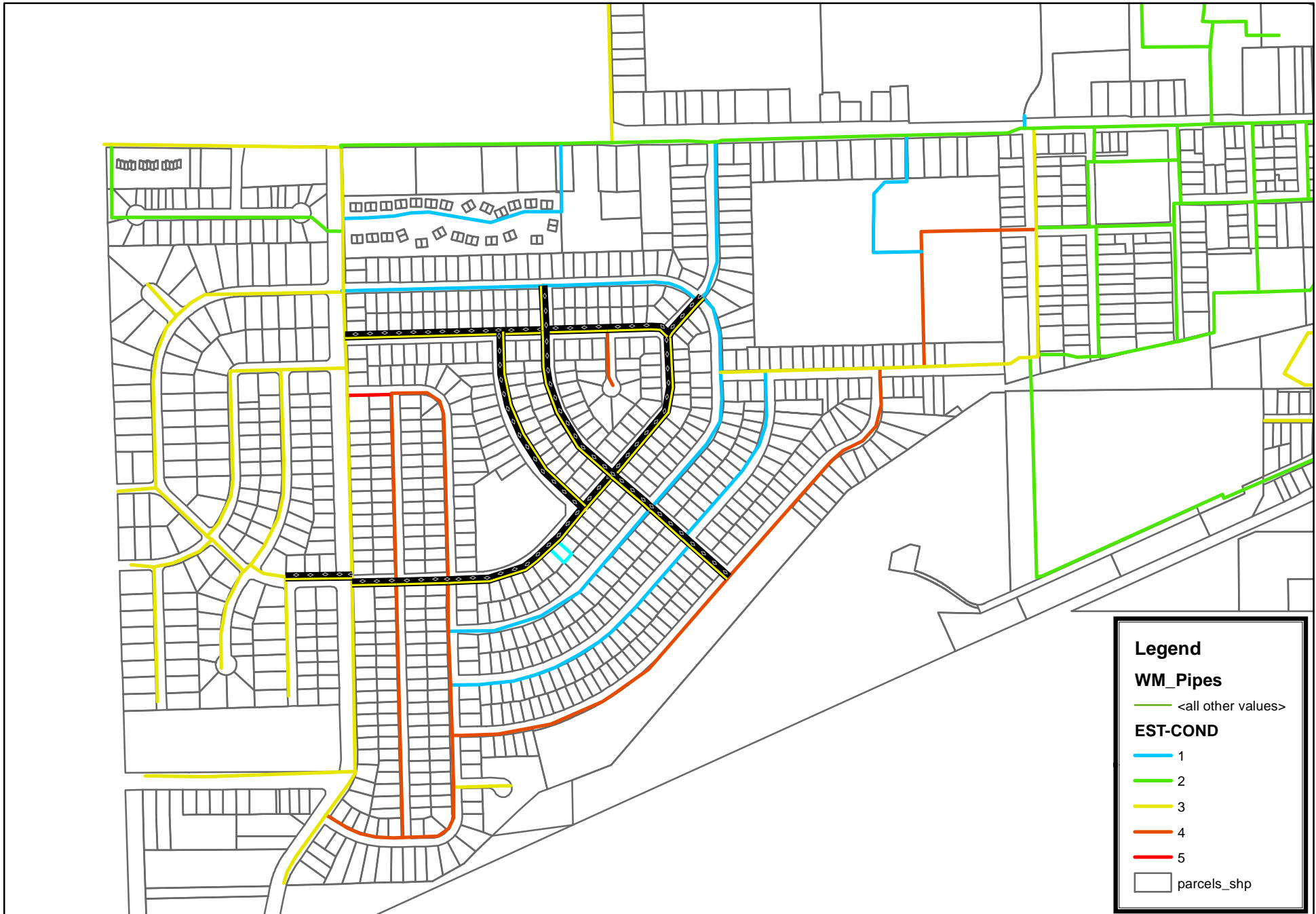


Five and Twenty Year Capital Improvement Plan

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

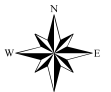
**Costs estimated by staff using similar scale project estimates, no inflationary factor included

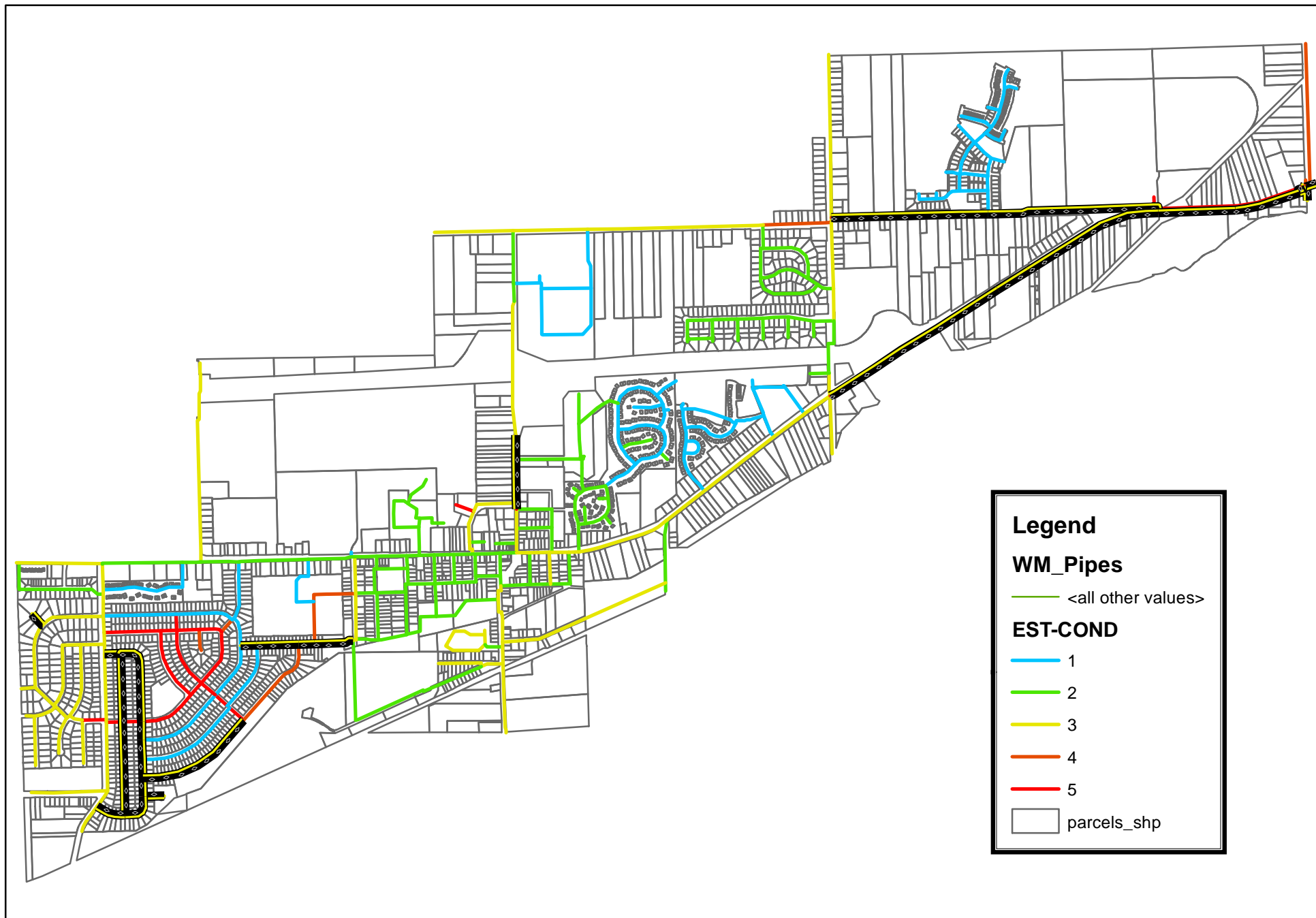


City of Swartz Creek
Five Year CIP Replacements
Fiscal Year 2024 Budget Book
Selected in Yellow/Black

0 0.05 0.1 0.2 0.3 0.4
Miles
138

June 12, 2023 City Council Approved Edition





City of Swartz Creek
 Five to Twenty Year CIP Replacements
 Fiscal Year 2024 Budget Book
 Selected in Yellow/Black

0 0.15 0.3 0.6 0.9 1.2 Miles
 139

June 12, 2023 City Council Approved Edition

City of Swartz Creek 20 Year Paving Program

Update: May 2023

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

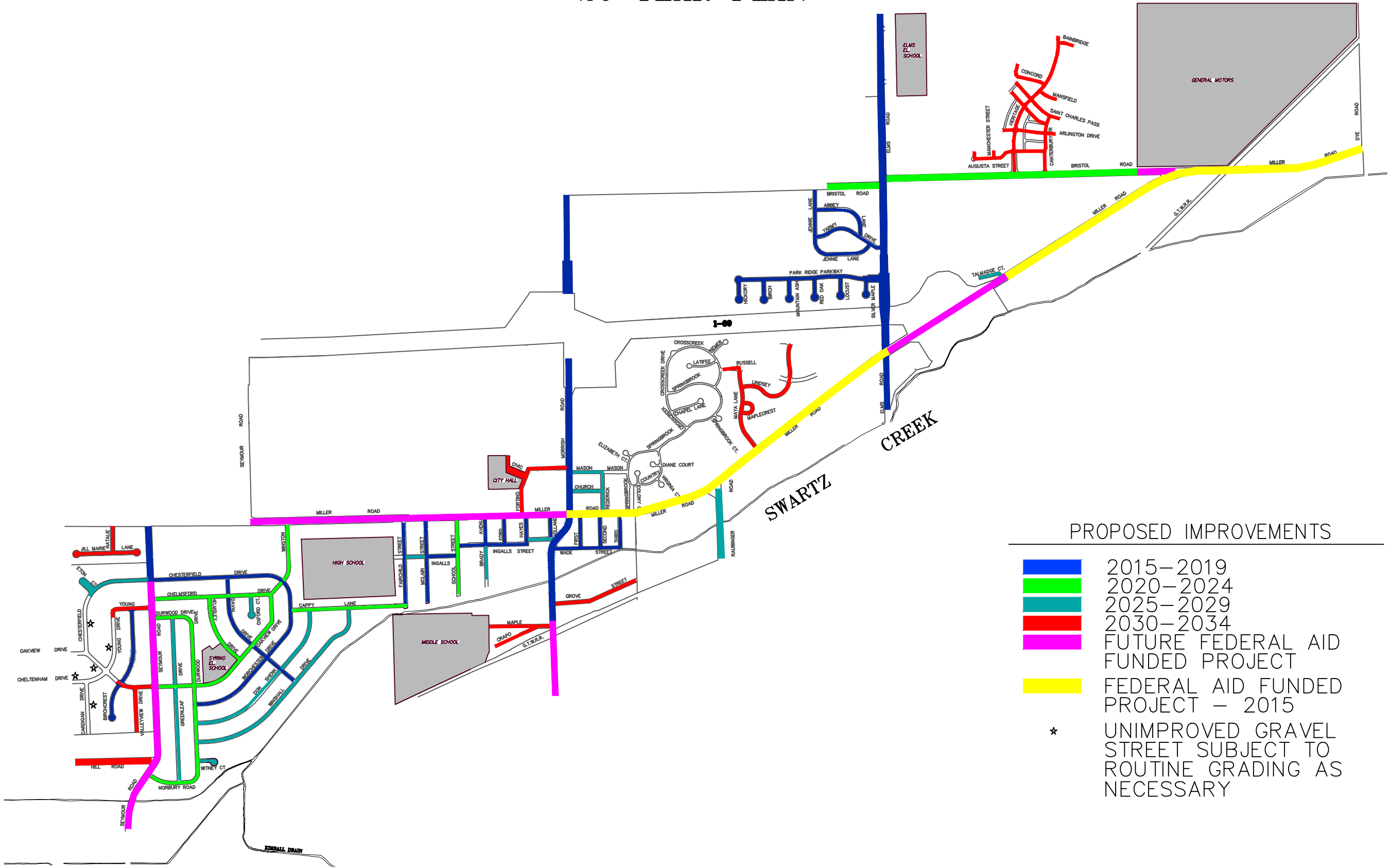
Streets	Project Type	PASER Rating (10=new; 1=failed)	Cost
Norbury	Reconstruct	2	\$330,000
Bristol Road	Preventative Maint.	6	\$48,000
2021-2025 Total			\$4,096,500
Phase III: 2026-2030			
Mason	Preservation	2	\$172,500
Church	Preservation	5	\$115,000
Frederick	Preservation	5	\$172,500
Ingalls	Preventative 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
Talmdge 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

SWARTZ CREEK STREET IMPROVEMENTS

20 YEAR PLAN



PROPOSED IMPROVEMENTS

- 2015-2019
- 2020-2024
- 2025-2029
- 2030-2034
- FUTURE FEDERAL AID FUNDED PROJECT
- FEDERAL AID FUNDED PROJECT - 2015
- * UNIMPROVED GRAVEL STREET SUBJECT TO ROUTINE GRADING AS NECESSARY

PLAN DATE: JANUARY 2015
PROJECT MGR: L.P.F.
REVIEWER: J.M.B.
SCALE: NOT TO SCALE



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PREPARED FOR

CITY OF SWARTZ CREEK

20 YEAR PLAN

REV:

SHT# 2 OF 2

JOB NO: 14C0149