



## **2025-2026 BUDGET PLAN**

# 2025-2026 BUDGET PLAN

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May 17, 2025

Mayor Echinaw, City Council and Residents of the City of St. Louis,

I am pleased to present for your review the Fiscal Year 2025–2026 Proposed Budget for the City of St. Louis. This document reflects our ongoing efforts to provide high-quality municipal services, maintain infrastructure, and invest in our workforce—while navigating continued economic uncertainty and revenue limitations common to small Michigan municipalities.

As in prior years, global and national economic factors continue to influence local operations. While inflation showed signs of easing in 2023, new tariffs, international conflict, and rising interest rates have renewed concerns around supply chain stability and overall cost escalation. Procurement of vehicles and equipment remains constrained by extended lead times and increasing prices.

More locally, we have seen modest revenue improvements. Taxable values in the City increased by 4.4%, and the State of Michigan’s revised revenue-sharing formula resulted in a 2.2% increase in constitutional and statutory payments. However, these gains continue to lag behind inflationary pressures, particularly in personnel and construction costs.

The City’s interest income grew significantly in FY 2022–2024, but recent market shifts suggest a potential leveling or decline going forward. While we continue to monitor conditions, we are cautiously optimistic that existing reserves and conservative budgeting will allow us to respond to fiscal pressures without immediate disruption to services.

The FY 2025–2026 Budget includes critical capital projects designed to enhance long-term service delivery and community resiliency:

- **Water System Improvements:** Phase I of the DWSRF-funded project is underway and includes replacement of over 21,000 feet of aging water mains. Competitive bids allowed the City to fully utilize \$16.7 million in grant funding, avoiding previously anticipated debt issuance. Phase II, now entering the bidding stage, is expected to proceed with \$14 million in available loan support—of which up to \$5 million may be forgiven.

- **Electric Distribution Upgrades:** The multi-year Electric Capital Improvement Plan, totaling \$10.6 million, continues to focus on substation modernization, voltage conversion, and SCADA/GIS technology integration to enhance system reliability.
- **Wastewater Prioritization:** Although the City received CWSRF loan approval, funding packages lacked grant support. As such, large-scale improvements were deferred for a second year. However, replacement of the 1954-era Union Street Pump Station has been prioritized, and we continue our efforts to secure a viable financing arrangement.
- **Neighborhood Revitalization:** The City has been preliminarily designated to receive \$400,000 through the Michigan CDBG MI Neighborhood program. If awarded, this grant will support the rehabilitation of approximately 50 homes, improving housing quality in low-to-moderate income areas.

As a service-based organization, our employees remain our most critical asset. The budget includes a 5% cost-of-living adjustment for general staff, with additional increases for union groups per collective bargaining agreements from 2% to 5%.

The City has also restructured its administrative team to support long-term leadership transitions, adding two new full-time positions focused on community engagement and economic development. These changes are both strategic and timely, given pending retirements and increased project demands across departments.

The City remains on sound financial footing. We have made significant progress in addressing unfunded pension liabilities. As of the December 2023 valuation, our MERS defined benefit plan is 98.2% funded—an improvement from 70% in 2012. With this success, future contributions are projected to be less than \$80,000 annually, freeing up funds to support active employees through improved healthcare and wage structures.

Still, challenges persist. The State of Michigan’s revenue-sharing model, though recently updated, continues to fall short of restoring the funding reductions from the early 2000s. Without state-level fiscal reform, small cities like ours may need to evaluate tools such as a Headlee override, public safety assessment adjustment, or realignment of service levels to ensure long-term sustainability.

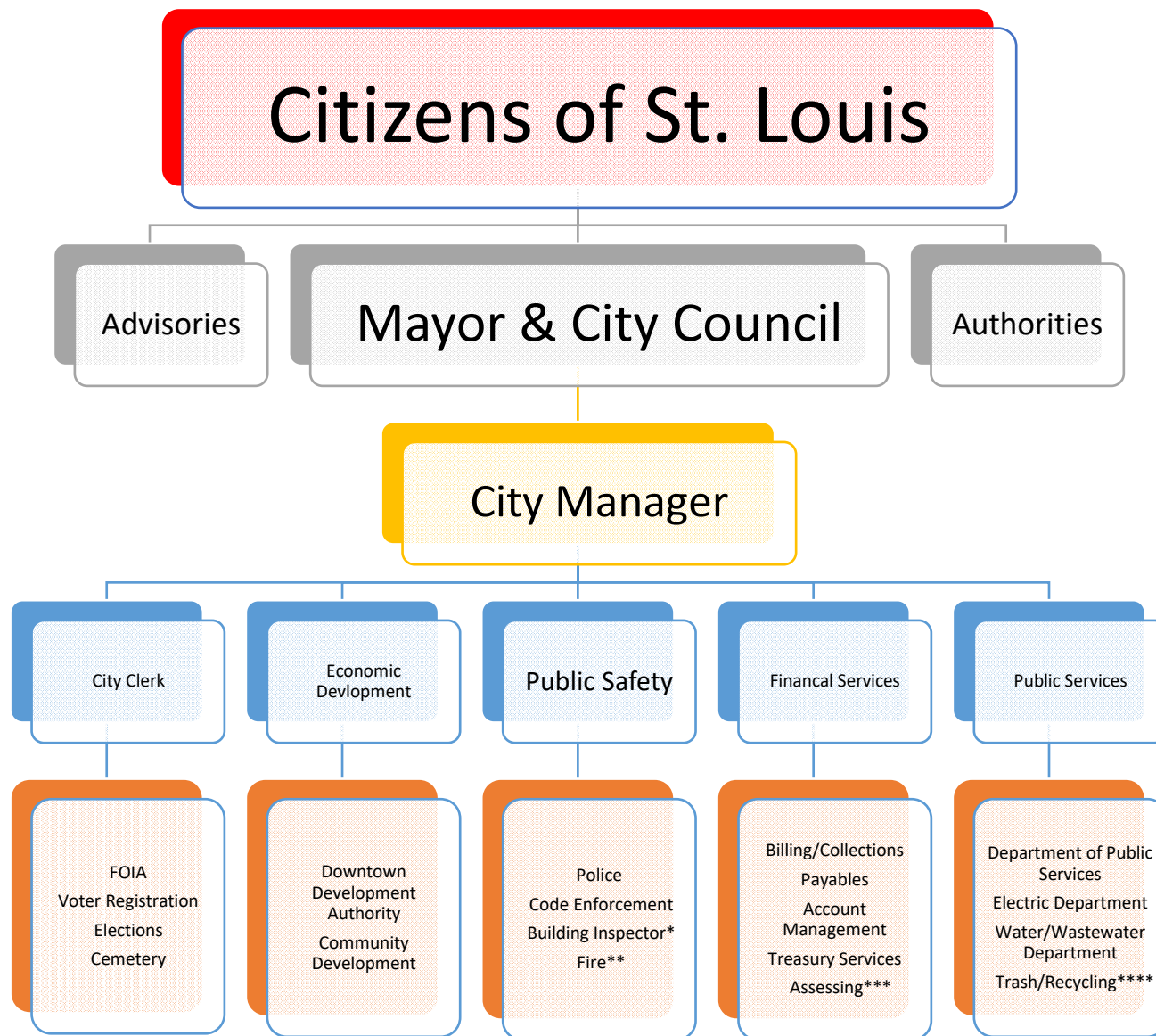
Despite continued economic challenges, this budget reflects the City's strength, stability, and dedication to prudent fiscal management. It supports the policies and priorities established by City Council and positions St. Louis to continue providing excellent public services.

I extend my sincere appreciation to the Finance Department, department heads, and all City staff who contributed to this effort. Thank you for your continued guidance and support.

Respectfully submitted,

*Kurt R Giles*

City Manager



\*Contracted with Gratiot County  
\*\*Contracted with Mid Michigan Community Fire  
\*\*\*Contracted with City of Alma  
\*\*\*\*Contracted with Granger



## Mission Statement

The Mission of the City of Saint Louis as prescribed by the Preamble of the Saint Louis City Charter is to afford the people of the City of Saint Louis the benefits of efficient self government and otherwise to promote our common welfare.

## Overall Goal

To provide a broad range municipal services in the best, most efficient and cost effective manner possible.

## Organizational Values

The City of Saint Louis is a diverse organization responsible for delivering essential public services to its citizens. The Mayor, the Council, the appointed boards and commissions, the appointed officers, and the employees of the City are committed to a set of shared values which enable us individually and collectively, to meet the public service needs of our community.

- A commitment to **Saint Louis**. Saint Louis is a special community. Our organization is the most important element in determining the present and future quality of life in our city.
- A commitment to **ethics and fairness**. We hold highest regard for honesty and integrity in the performance of all service equally to all people.
- A commitment to **public service**. We are entrusted with the "public trust" and are proud of the service we provide for Saint Louis.
- A commitment to **excellence**. We believe the public expects and deserves the best possible services.
- A commitment to **progressive change**. We believe in progressive change and reject the idea that "City Hall" simply maintains the status quo.
- A commitment to all **employees**. All employees have the right to an opportunity for an exciting, challenging and fulfilling work environment.



### **Management Philosophy:**

The public at large and the City employees need to understand the management philosophy that guides our organization. We are committed to the following principles:

1. We believe that the most important function of management is to endorse and act upon the shared values of the organization.
2. We believe that our customers, the public, deserve the best. Our attitude toward them must be positive and responsible.
3. We believe in the employees' commitment to deliver quality services; we must provide our employees with the support and means necessary to do their jobs.
4. We believe that the goals of the organization can be achieved by utilizing the talents within our organization.
5. We believe our success is dependent upon organizational teamwork. We reject all forms of "turf building" and the We/They syndrome.
6. We believe that all employees deserve to be treated fairly, equitably and with dignity. We intend that all employees be involved in appropriate decision making process. We expect all employees to be honest, loyal, dedicated and trustworthy.
8. We believe in strategic planning which is responsive to our changing environment.



## Elected Officials and Administration

### City Council



*Council Member - Kevin Palmer*

*Council Member Ferris Azzam*

*Mayor Ralph Echtenaw*

*Mayor Pro Tem Bill Leonard*

*Council Member-Elizabeth Upton*

### City Administration

*City Manager - Kurt Giles*

*City Clerk - Jamie Long*

*Finance Director/Treasurer - Bobbie Marr*

*Public Services Director - Keith Risdon*

*Police Chief.- Richard Ramereiz Jr.*





## **Staff**

*Police Sergeant*

**Kristi Forshee**

*Police Clerk*

**Amy Valezco**

*Police Officer*

**Matthew VanHall**

*Police Officer*

**Brett Morell**

*Police Officer*

**John McGinn**

*Police Officer*

**Jon Szafranski**

*Police Officer*

**Tim Kirby**

*Police Officer*

**Dan Berden**

*Community Services Coordinator*

**Dorothy Foster**

*Community Development Coordinator*

**Elsie Burton**

*Downtown & Economic Development  
Coordinator*

**Josh Leppien**

*Accounting Specialist*

**Jackie Randall**

*Utility Billing Clerk*

**Maria Roberson**

*Accounts Payable*

**Erin Mayle**

*Payroll Clerk & Deputy Elections Clerk*

**Ashley Bullard**

*Central Services Intern & Pool Director*

**Payton Kuhn**

*Central Services Student Co-op*

**Elizabeth Starry**

*Central Services Student Co-op*

**Halle Hoyt**

*Library Director*

**Jessica Little**

*Library Aid*

**Allison Gregory**

*Library Aid*

**Theresa Jewell**

*Library Aid*

**Colin Lipka**

*Public Works Supervisor*

**Calvin Martyn**

*Heavy Equipment Operator*

**Shawn Felker**

*Heavy Equipment Operator*

**Ryan Roehrs**

*Heavy Equipment Operator*

**Chip Volz**

*Heavy Equipment Operator*

**Javier Valezco**

*Heavy Equipment Operator*

**Chad Pratt**

*Equipment Operator*

**Austin Aldrich**

*Electric Foreman*

**Todd Leslie**

*Electric Lineman*

**Jake Oswald**

*Electric Lineman*

**Jon Rugenstein**

*Electric Lineman*

**Chad Clark**

*Electric Lineman*

**Chris Lett**

*Water Operator/Cemetery – Operator in  
Charge*

**Brian Henderson**

*Water Operator/Cemetery*

**Gregg Austin**

*Water Operator/Cemetery*

**Derek Teed**

*Wastewater Treatment Plant Operator –  
Operator in Charge*

**Patrick McGillis**

*Wastewater Treatment Plant Operator*

**Alan Strouse**

*Wastewater Treatment Plant Operator*

**Ryan Hallman**



# Boards, Advisories and Authorities

## Planning Commission



### Purpose

The Planning Commission reviews and approves land use and land development issues and presents them to the City Council. The commission oversees the City's master plan and reviews new developments and zoning regularly.

### Meetings

Meetings are held the second Wednesday of every month at 5:30 PM in the Council Chambers.

### Membership

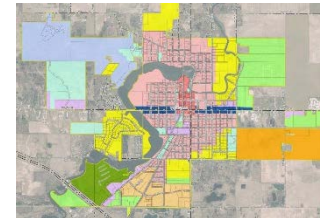
The board is comprised of the mayor of the City of St. Louis, an administrative official of the city chosen by the mayor, and seven citizens and taxpayers who are appointed by City Council. Members serve three-year terms and can be re-elected.

Ralph Echtenaw, Mayor  
Kurt Giles, City Manager  
Kevin Palmer (1-2028)  
Dan Doepker (1-2026)  
Sue Whitford (1-2026)  
Donna Kelly (1-2026)  
Sean Kelly (1-2028)  
Jim Horvat (1-2028)  
Diandra Messer(1-2026)

### Minutes

The minutes are located on the City of St. Louis website ([www.stlouismi.com](http://www.stlouismi.com)) under the Boards, Commissions, and Authorities tab.

## Zoning Board of Appeals



### Purpose

The Zoning Board of Appeals (ZBA) interprets zoning ordinances (text and map), decides appeals from administrative decisions, grants variances (use and non- use), approves temporary permits, and grants special approvals as specified by the Zoning Ordinance. The zoning board of appeals was intended to serve as a safety valve in those relatively rare circumstances where the application of the zoning requirements results in a practical difficulty (for nonuse variances) or unnecessary hardship (for use variances)

### Meetings

The ZBA meets as needed.

### Membership

Members are appointed by the St. Louis City Council and serve a term of three years. Members can be re-appointed.

Tom Reed (1-2028)  
William Leonard (1-2028)  
Sue Whitford (1-2028)  
Don Burch (1-2026)  
Robin Hart (1-2026)

### Minutes

Minutes are available at City Hall per request.



## Boards, Advisories and Authorities

### Board of Review



#### Purpose

The Board of Review was created under the General Property Tax Act (Act 206 of 1893) which requires municipalities with property tax assessment duties to establish a Board of Review. The purpose of the Board is to review the assessment roll of the city, hear complaints of property owners regarding their assessment, and correct the assessment roll where it is deemed just appropriate within state tax laws.

#### Meetings

The board convenes on the second Monday of March each year. to approve the assessment roll. Special meetings are scheduled as needed to address residents' concerns and appointments can be scheduled.

#### Membership

Per the charter, the Mayor and four electors are appointed by City Council in January to serve one-year terms.

Ralph Echtenaw, Mayor  
Diandra Messer (1-2026)  
Sue Whitford (1-2026)  
Robin Hart (1-2026)  
Peggy Slavens (1-2026)

#### Minutes

Minutes are available at request at St. Louis City Hall

### District Library Board



#### Purpose

The Library Board develops plans and policies, hires a library director to see they are carried out, and is responsible for final approval of the budget and any building plans and construction contracts.

#### Meetings

The Library Board meets the 3rd Tuesday of January, March, May, July, September, and November at 5:00 p.m. in the library.

#### Membership

Members of the Library Board are appointed by City Council for three-year terms and can be re-appointed.

Mary Reed, President (1-2026)  
Sue Vibber, Treasurer (1-2027)  
Robin Hart, Trustee (1-2027)  
Cheryl Lombard, Trustee (1-2027)  
Vacancy

#### Minutes

The minutes are located on the City of St. Louis website ([www.stlouismi.com](http://www.stlouismi.com)) under the Boards, Commissions, and Authorities tab.



## Boards, Advisories and Authorities

### Election Commission



#### Purpose

The Election Commission of the City of St. Louis serves as general supervision of all elections in the city and may hire assistants, inspectors, and other election personnel. It also performs duties required of the City Election Commission by the State Law or Charter.

#### Meetings

The Election Commission meets the day before or the day of Election Public Testing by notice of the City Clerk.

#### Membership

Members of the Election Commission of the City of St. Louis consist of the current City Clerk, Chief of Police, and mayor.

Chair, City Clerk, Jamie Long  
Chief of Police, Rich Ramereiz  
Mayor, Ralph Echinaw

#### Minutes

Minutes are available by request of City Clerk following the next meeting with approval of minutes.

### Cemetery Committee



#### Purpose

The Cemetery Committee makes recommendations to the board of trustees about: rules and regulations for the control and operation of the cemetery, rates and charges for burial and other services, cemetery improvements.

#### Meetings

The Cemetery Committee meets regularly once a year in January on the notice of the City Clerk.

#### Membership

Members are appointed by the mayor and voted on by the City Council every five years. Members can be re-elected.

Bill Leonard (1-2028)  
Mary Reed (1-2026)  
Robin Hart (1-2027)  
Vacancy  
Vacancy

#### Minutes

Minutes are available by request of City Clerk following the next meeting with approval of minutes.



## Boards, Advisories and Authorities

### Parks & Recreation Committee



#### Purpose

The Parks and Recreation Committee works to keep the parks of the City of St. Louis nice for the public to use. This includes making plans to establish, develop, and maintain parks.

#### Meetings

The Committee meets the second Monday of every other month at City Hall.

#### Membership

Members serve a two-year term as appointed by the Mayor and elected by City Council. Members can be re-elected. The committee is made up of one appointed member of council and six residents.

Chair, Mary Reed (1-2027)  
 Randy Mead (1-2026)  
 Fares Azzam (1-2026)  
 Dorothy Trgina (1-2027)  
 Kristy Hardy (1-2027)  
 Craig Zeese (1-2026)  
 Dale Wolfe (1-2027)

#### Minutes

Minutes of the Parks and Recreation Committee are available at City Hall per request.

### Gratiot County Chamber of Commerce



#### Purpose

Gratiot Area Chamber of Commerce's mission is to advocate the partnership of business and community to preserve, enhance, and promote those unique qualities that make Gratiot County a great place to live, work, and visit. The Gratiot Area Chamber of Commerce is a market-driven organization. The markets that the Chamber serves direct the development of the organization itself and the nature of its products, services, and activities. The two prime markets we serve are the membership and the community at large. Membership includes retail, professional, service, manufacturing, small business, non-profit, and commercial interests. Both markets have high significance for our organization now and in the future.

#### Meetings

Meetings are held on the third Thursday of each month at the Chamber of Commerce building in Alma, Michigan.

#### Membership

The Gratiot County Chamber of Commerce contains many businesses from around the county and oversees local committees such as the St. Louis Middle of the Mitten Association. Any Individual or Business may become a member by application and payment of dues. The executive board is elected by the membership.

President Brian Sheets, Avalon & Tahoe Manufacturing  
 President-Elect Susan Ostrander, Village of Breckenridge  
 Treasurer Joy O'Neill, Mercantile Bank  
 Secretary Kasey Zehner, Greater Gratiot Development  
 Nick Lux, Funeral Homes, Block House Bar/Restaurants, and Esports Arena  
 Jim Wheeler, Greater Gratiot Development  
 Gary Melow, Freelance Solutions  
 Elsie Burton, City of St. Louis  
 Rochelle O'Shay, Saravilla Bed & Breckfast  
 Aeris Ripley, City of Alma

#### Minutes

Minutes are available per request at the Gratiot Area Chamber of Commerce building in Alma, Michigan.



## Boards, Advisories and Authorities

### Middle of the Mitten Association



#### Purpose

The St. Louis branch of the Gratiot County Chamber of Commerce, the Middle of the Mitten Association, serves to recognize and support business in the City. The association is dedicated to improving the business climate in the St. Louis area as well as to support community events. The board serves to preside over the Middle of the Mitten Association and assists in operations and projects hosted by the association.

#### Meetings

The Middle of the Mitten Association meets the second Tuesday of every month at 12:15 PM in Council Chambers.

#### Membership

Any St. Louis individual or Business is permitted to be involved or be elected to the board, whether a part of the Gratiot Area Chamber of Commerce or not. Members of the Board are chosen from St. Louis Businesses and represent many industries in St. Louis. Board Members are re-elected yearly.

#### Minutes

Minutes are available at request at St. Louis City Hall.

### Michigan Municipal League



#### Purpose

The League provides a wide variety of services to help member communities sustain highly livable, desirable, and unique places within the state. Services include state and federal advocacy, placemaking techniques, legal and insurance services, executive search services, education on a multitude of topics relevant to municipal officials, and much more.

#### Meetings

The league hosts several meetings, local and online, and events throughout the year. For more information, visit the Michigan Municipal League website under the events tab.

#### Membership

Many Municipalities across the State of Michigan are a part of the Michigan Municipal League. Within the league, there is a board of directors made up of mayors and councilmen from some of these municipalities. The board meets several times a year. For more information, visit the Michigan Municipal League website under the board of trustees tab.

#### Minutes

Minutes are available per request of the Michigan Municipal League.





## Boards, Advisories and Authorities

### Michigan Public Power Agency



#### Purpose

Municipal-Owned Utilities work collectively, through Michigan Public Power Agency (MPPA), a not-for-profit Joint Action Agency, to share energy supply and related services to lower costs, reduce risks, and leverage expertise.

#### Meetings

Meetings are held one Wednesday a month at 10:00 AM at the MPPA's Office in Lansing, Michigan.

#### Membership

Several Municipalities make appoint members to serve on the board including Bay City, St. Louis, Lansing, Holland, Niles, Chelsea, Grand Haven, Traverse City, and Sebawaing.

The representative for St. Louis is City Manager, Kurt Giles.

#### Minutes

Minutes are available on the MPPA's website ([www.mppower.org](http://www.mppower.org)) under the agendas tab.

### Michigan Municipal Electric Association



#### Purpose

The Michigan Municipal Electric Association (MMEA) is Michigan's trade group for municipally owned electric utilities, also known as Public Power utilities. The MMEA provides its 40 Member Municipalities with a host of services including an annual conference, communication services, legislative services, legal assistance, educational seminars, and training. MMEA also keeps Members informed of the latest news and information regarding electric utilities through its monthly magazine, Currents, and other publications.

#### Meetings

Meetings occur monthly at the MMEA's office in Lansing, Michigan.

#### Membership

Several Municipalities make appoint members to serve on the board including Bay City, St. Louis, Lansing, Holland, Niles, Chelsea, Grand Haven, Traverse City, Zeeland, Escanaba, and Sebawaing.

The representative for St. Louis is City Manager, Kurt Giles.

#### Minutes

Minutes are available at request at St. Louis City Hall



## Boards, Advisories and Authorities

### Downtown Development Authority



#### Purpose

The Downtown Development Authority (DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA is comprised of individuals from the management of the city, persons having an interest in property located in the downtown district, as well as residents. In addition, the DDA's budget is approved by the City Council. The DDA does not issue any other formal financial statements except as contained in the city's annual financial statements.

#### Meetings

The DDA meets the fourth Thursday in January, April, July, and October at 12:15 PM in Council Chambers.

#### Membership

Members are appointed by the City Manager and subject to approval by the City Council. Members serve four-year terms and can be re-appointed.

#### Minutes

The minutes are located on the City of St. Louis website ([www.stlouismi.com](http://www.stlouismi.com)) under the Boards, Commissions, and Authorities tab.

### St. Louis Housing Commission



#### Purpose

The St. Louis Housing Commission was created under Public Act 18 of 1933. The city is responsible for appointing the members of the Board of Directors of the Commission, but the city's accountability does not extend beyond making the appointments. The city does receive an annual amount from the Housing Commission as payment in lieu of taxes (PILT) but receives no other financial benefit. The commission's purpose is to provide proper housing facilities for low-income families and help eliminate housing conditions unsafe to the public. The commission also has the power to hire architects and engineers as well as buy and sell bonds. The director of the Housing Commission is Kerry Marsh.

#### Meetings

Meetings are held the third Thursday of every month at 6:30 PM at the River Ridge Complex.

#### Membership

Members are appointed by City Council.

Don Burch (1-2026)  
Kevin Taylor (1-2027)  
Bill Leonard (1-2028)  
Madalyne Houseman (1-2030)  
Vacancy

#### Minutes

Minutes of the St. Louis Housing Commission are available by request at the Housing Commission a 308 S Delaware St, St. Louis, MI 48880





## Boards, Advisories and Authorities

### Mid-Michigan Area Cable Communications Consortium

#### Purpose

The Mid-Michigan Area Cable Communications Consortium is a joint venture between Mid-Michigan communities with cable franchised agreements granted to Charter Communications. The Consortium is responsible for cable franchise agreements, and, to the extent permitted by federal law, regulate cable rates. Additionally, the Consortium is responsible for the operation of public education and governmental access channels. Each community is permitted to appoint two members of the governing board. The city remits 40% of the cable tv franchise fee it received to the Consortium. For the year ended June 30, 2023, this amounted to \$17,300. The Consortium operates in a calendar year and produces separate financial statements. Per provisions of the agreement, there is no equity interest in the Consortium.



#### Meetings

Meetings are held the second Thursday of every month at 3:00 PM.

#### Membership

The consortium of the Mid-Michigan Area Cable Consortium is comprised of representatives, a city appointed staff from each of its member communities, an elected official and one resident at large may be appointed for each of the member communities. For St. Louis, the representative is appointed by the City Manager. They may be re-appointed.

Kim Smith - Board Chair - Union Township  
 Diane Lyon - Vice Chair - City of Clare  
 Justin Cavanaugh - City of Harrison  
 Darcy Orlik – Secretary - City of Mt. Pleasant  
 Bobbie Marr – Treasurer - City of St. Louis  
 Doug Merchant - Arcada Township  
 Kevin Beeson - Pine River Township

#### Minutes

Minutes of the regular meetings can be located at the MACTV website ([www.mactvnetwork.org](http://www.mactvnetwork.org)) under the administrative tab.

### Gratiot Area Solid Waste Authority



#### Purpose

The Gratiot Area Solid Waste Authority negotiates mutually beneficial waste management contracts with third-party service providers. Any local governmental unit under Act 7 of 1967 of the Michigan Public Acts is permitted to become a member of the Authority. Each member has one trustee on the board. The City's current third-party provider is Granger Waste Services.

#### Meetings

Meetings are held annually.

#### Membership

Kurt Giles, City Manager of City of St. Louis  
 Aeris Ripley, City Manager of City of Alma

#### Minutes

Minutes are available on the City of Alma website under the services tab.



## Boards, Advisories and Authorities

### Gratiot Geographic Information Systems Authority



**GRATIOT COUNTY  
GIS AUTHORITY**

#### Purpose

The Gratiot Geographic Information Systems (GIS) Authority manages the online county-wide parcel GIS search. The authority maintains and updates the website frequently and communicates with government agencies to get the most up to date information and satellite imagery.

#### Meetings

The Gratiot GIS Authority meets on a yearly basis typically in February at the Gratiot County Courthouse.

#### Membership

Local governments within Gratiot County and the health department participate by their appointed representative. The membership then appoints the executive board positions plus three members at large.

Chair, David Ringle, City of Alma  
Treasurer, Chris Oosterhoff, Gratiot County  
Secretary, Kurt Giles, City of St. Louis  
Bernie Barnes, Gratiot County  
Adam Byrne, MMDHD  
Tish Mallory, Pine River Township  
Ron Turner

#### Minutes

Minutes are available at St. Louis City Hall per request.

### Mid-Michigan Community Fire Board



#### Purpose

The Mid-Michigan Community Fire Board (MMCFCB) is a joint venture between the City of St. Louis and the Townships of Bethany, Jasper, and Pine River. The board is tasked with providing fire services for its members. Bill Coty is the appointed Fire Chief. Each member community is responsible for funding its required local contribution as agreed within the organization creation formula.

#### Meetings

The board meets the second Tuesday of February, May, August, and November at 5:30 PM at the Fire House.

#### Membership

The governing board is comprised of the township supervisors, the City Manager, and the City Clerk/Treasurer.

Chair, Kevin Beeson, Pine River Township Supervisor  
Vice-Chair, Kurt Giles, City of St. Louis City Manager  
Carmen Bajena, Jasper Township Supervisor  
Greg Mikek, Bethany Township Supervisor  
Secretary, Bobbie Marr, City of St. Louis Finance Director

#### Minutes

The minutes are located on the City of St. Louis website ([www.stlouismi.com](http://www.stlouismi.com)) under the Boards, Commissions, and Authorities tab.



## Boards, Advisories and Authorities

### Gratiot County Dispatch Authority



#### Purpose

The Gratiot County Dispatch Authority provides central dispatch services for police and fire services in Gratiot County. The authority has responsibility for preparing the annual budget, which is approved by Gratiot County, and to carry out all activities of the Authority. The authority receives funding from telephone surcharge fees and local contributions. The authority collaborates with government agencies and private organizations to enhance the efficiency of 911 calls. The authority is also able to transfer calls to Mobile Medical Response (MMR) units.

#### Meetings

Meetings are held the fourth Thursday of every month at 1:30 PM.

#### Members

Board officers and committee members are elected from the membership. Members are appointed by the following municipalities:

1. Michigan State Police
2. Gratiot County Sheriff Department
3. Gratiot County Board of Commissioners
4. Gratiot County Fire Chiefs Association
5. City of Alma
6. City of Ithaca
7. City of St Louis
8. Village of Ashley
9. Village of Breckenridge
10. Village of Perrinton

#### Minutes

Minutes can be found on the Gratiot County website ([www.gratiotmi.com](http://www.gratiotmi.com)) under the agenda center tab.

### Gratiot Area Water Authority



#### Purpose

The Gratiot Area Water Authority (GAWA) is a joint venture between the City of St. Louis and the City of Alma. The purpose of the Authority is to acquire, own, improve, enlarge, extend, and operate those portions of the City of Alma and the City of St. Louis water system which provides water treatment and supply in both cities. It is responsible for the proper treatment of domestic potable water. The Gratiot Area Water Authority operates and maintains the treatment plant while the Water Division of the Public Works Departments in Alma and St. Louis maintains the water distribution system throughout the cities which includes their respective elevated storage tanks.

#### Meetings

GAWA meets the second Friday of every month.

#### Membership

The City Managers of both communities are members of the board. Other members of GAWA are appointed by their respective municipalities. For Alma, the City Commission appoints two members. For St. Louis, the City Council appoints two members for a two-year term and can be re-appointed.

Chair, Kurt Giles, City Manager of St. Louis  
Vice-Chair, Aeric Ripley, City Manager of Alma  
Bill Leonard, St. Louis  
Kevin Palmer, St. Louis  
Kasey Zehner, Alma  
Secretary, Roxann Harrington, Alma

#### Minutes

Minutes are available on the Alma website ([www.myalma.org](http://www.myalma.org)) under the water department tab.



## Boards, Advisories and Authorities

### St. Louis Ithaca Pine River Transit Authority



#### Purpose

The St. Louis Ithaca Pine River Transit Authority (SLIPR) is a joint venture between the City of St. Louis, City of Ithaca, and Pine River Township formed June 2022 under the provisions of Act 196, Public Acts of Michigan, 1986, as amended. The Authority is incorporated for the purpose of providing public transportation services to the residents and businesses of the incorporating units. The Transit Authority contracts Alma Transit to provide services. Alma Transit has a Joint Advisory Board that oversees transit operations and makes recommendations to the City of Alma regarding transit.

#### Meetings

Meetings are held yearly or as needed.

#### Board Members

The SLIPR Authority Board is the city managers of St. Louis and Ithaca, plus the supervisor of Pine River Township. The Joint Advisory Board consists the SLIPR Board and a representative from the City of Ama, commission, plus a member at large appointed by the first four.

Kurt Giles, City Manager of St. Louis  
 Jamey Coon, City Manager of Ithaca  
 Kevin Beeson, Supervisor of Pine River Township  
 Roger Allman, Alma City Commissioner  
 Jennifer Cook, member at large

#### Minutes

The minutes are located on the City of St. Louis website ([www.stlouismi.com](http://www.stlouismi.com)) under the Boards, Commissions, and Authorities tab.

### General Purpose

**Boards** are established to oversee specific areas of city management and operations, ensuring that various city services and functions are effectively and efficiently administered. Boards provide policy oversight, decision-making and accountability. They facilitate public participation by allowing citizens to voice their concerns and contribute ideas, ensuring that a wide range of viewpoints can be considered.

**Advisory** bodies are created to provide expert advice and recommendations to the city officials and departments on various issues, helping to inform policy decisions and strategic planning. Advisories are able to offer informed perspectives on specialized topics like environmental policy, public safety, utility management, and urban planning. Advisories analyze data, trends, and community needs to make recommendations that guide city policies and initiatives.

**Authorities** are specialized entities established to manage specific functions or projects that require a higher level of focus or autonomy. Authorities allow the city to collaborate with other governments to provide services more efficiently and effectively. Usually authorities can provide a higher level of quality service for much less cost than any one government entity could do by itself.

Boards, advisories, and authorities are integral to the functioning of city governments. They ensure that city services are managed efficiently, policies are well-informed and inclusive, and specific projects are expertly handled. Through their distinct yet complementary roles, these bodies enhance the overall effectiveness and responsiveness of city governance.

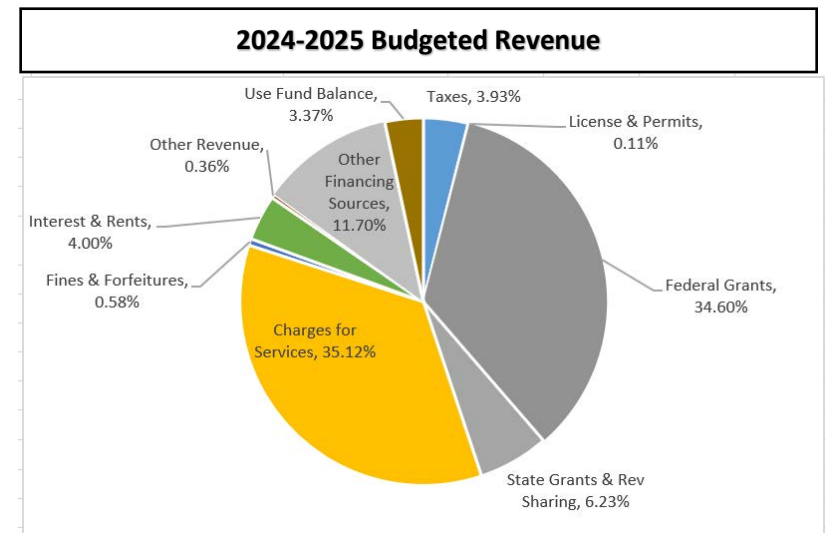
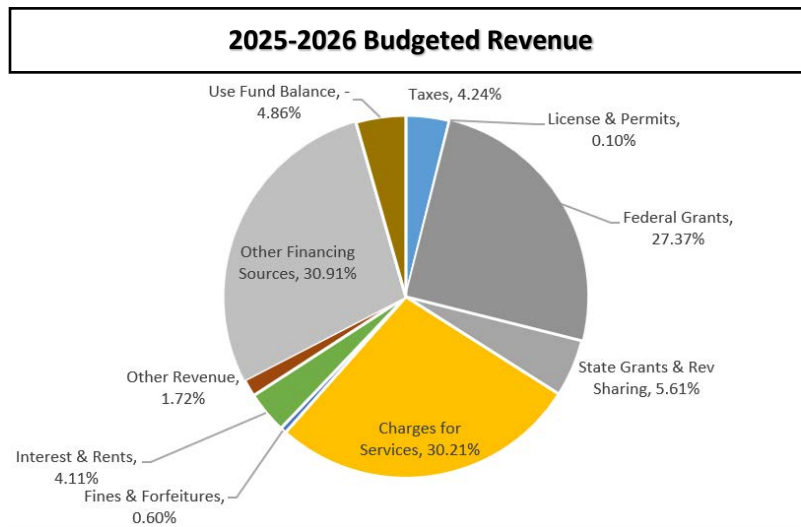
# BUDGET HIGHLIGHTS

## 2025-2026 All Funds: Budgeted Revenue Summary



Revenues	General Fund	Special Revenue	Capital Projects	Utilities/ Solid Waste	Motor Pools	Permanent Trust	Grand Total
Taxes	\$ 927,095	\$ 444,711	\$ -	\$ -	\$ -	\$ -	\$ 1,371,806
License & Permits	32,645	50	-	-	-	-	32,695
Federal Grants	-	-	8,816,496	-	40,200	-	8,856,696
State Grants & Rev Sharing	901,245	915,357	-	-	-	-	1,816,602
Charges for Services	685,405	-	-	9,085,454	-	2,100	9,772,959
Fines & Forfeitures	-	56,530	-	136,837	-	-	193,367
Interest & Rents	53,500	87,208	70,000	359,290	753,347	5,400	1,328,745
Other Revenue	448,861	33,911	-	72,646	-	-	555,418
Other Financing Sources	-	-	-	10,000,000	-	-	10,000,000
Transfer-In	-	1,533,500	12,063,804	-	-	-	13,597,304
Use (Add to) Fund Balance	532,234	384,717	(4,713,000)	1,962,057	268,400	(7,500)	(1,573,092)
<b>TOTAL REVENUES</b>	<b>\$ 3,580,985</b>	<b>\$ 3,455,984</b>	<b>\$ 16,237,300</b>	<b>\$ 21,616,284</b>	<b>\$ 1,061,947</b>	<b>\$ -</b>	<b>\$ 45,952,500</b>

(Graphs eliminate Transfers between funds)



# BUDGET HIGHLIGHTS

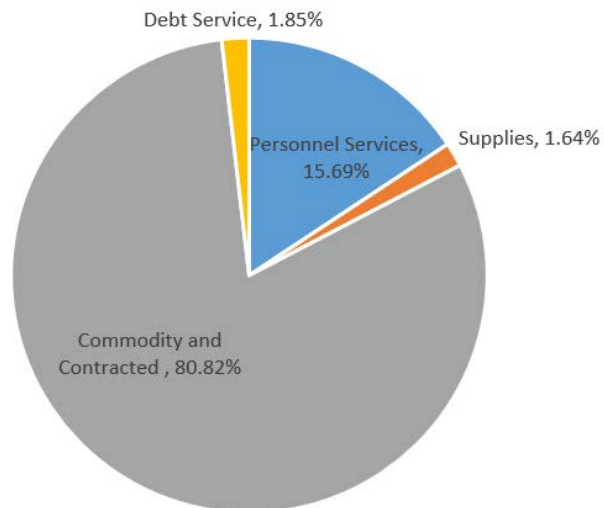


## 2025-2026 All Funds: Budgeted Expenditure Summary by Object

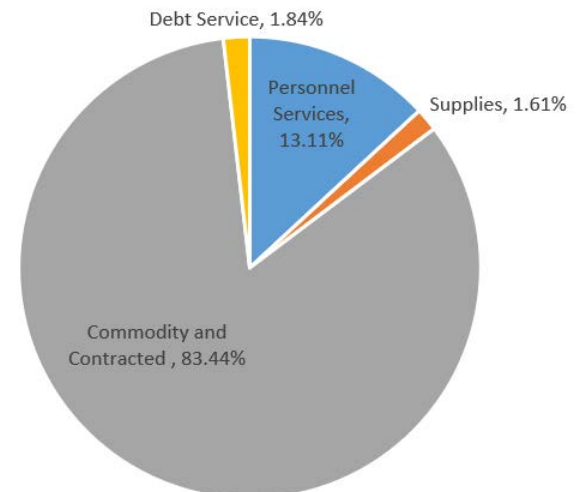
Expenditures	General Fund	Special Revenue	Capital Projects	Utilities/ Solid Waste	Motor Pools	Permanent Trust	Grand Total
Personnel Services	\$ 852,032	\$ 1,493,128	\$ -	\$ 2,427,161	\$ 61,183	\$ -	\$ 4,833,504
Supplies	84,464	110,879	-	221,743	88,285	-	505,371
Commodity and Contracted	1,183,827	1,693,321	14,401,300	7,006,912	616,263	-	24,901,623
Debt Service	84,453	1,365	-	484,929	-	-	570,747
Depreciation	-	-	-	1,247,735	296,216	-	1,543,951
Transfers Out	1,376,209	157,291	1,836,000	10,227,804	-	-	13,597,304
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,580,985</b>	<b>\$ 3,455,984</b>	<b>\$ 16,237,300</b>	<b>\$ 21,616,284</b>	<b>\$ 1,061,947</b>	<b>\$ -</b>	<b>\$ 45,952,500</b>

(Graphs eliminate Transfers between funds and depreciation)

**2025-2026 Budgeted Expenditure by Object**



**2024-2025 Budgeted Expenditures by Object**





# BUDGET HIGHLIGHTS

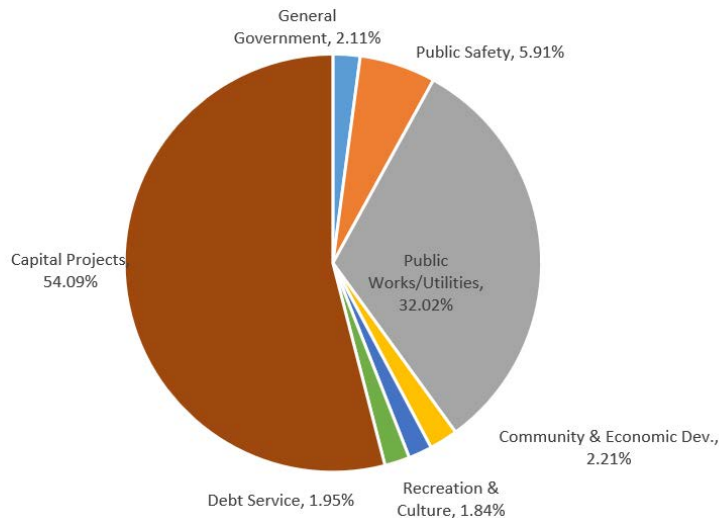
## 2025-2026 All Funds: Budgeted Expenditures by Function



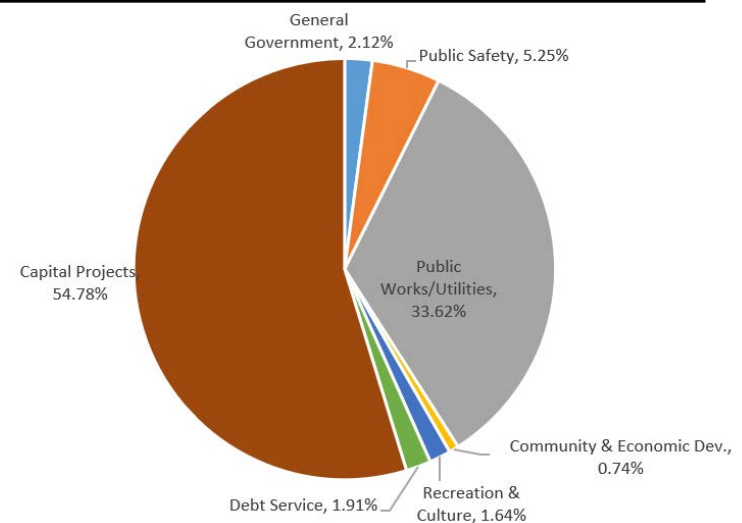
Expenditures	General Fund	Special Revenue	Capital Projects	Utilities/ Solid Waste	Motor Pool	Permanent Trust	Grand Total
General Government	\$ 650,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,220
Cemetery	113,800	-	-	-	-	-	113,800
Public Safety	101,582	1,528,341	-	-	39,617	-	1,669,540
Public Works/Utilities	280,740	467,633	-	8,865,455	252,156	-	9,865,984
Community & Economic Develop	633,091	47,679	-	-	-	-	680,770
Recreation & Culture	232,357	333,175	-	-	-	-	565,532
Debt Service	113,949	1,365	-	484,929	-	-	600,243
Transfers Out	1,376,209	157,291	1,836,000	10,227,804	-	-	13,597,304
Capital Projects	79,037	920,500	14,401,300	790,361	473,958	-	16,665,156
Depreciation	-	-	-	1,247,735	296,216	-	1,543,951
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,580,985</b>	<b>\$ 3,455,984</b>	<b>\$ 16,237,300</b>	<b>\$ 21,616,284</b>	<b>\$ 1,061,947</b>	<b>\$ -</b>	<b>\$ 45,952,500</b>

(Graphs eliminate Transfers between funds and depreciation)

**2025-2026 Budgeted Expenditure by Function**



**2024-2025 Budgeted Expenditure by Function**





## BUDGET HIGHLIGHTS

### 2025-2026 Budgeted Personnel Expenses

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The City recognizes that as primarily a service organization, people are a fundamental and essential asset. The budget recommends a cost-of-living adjustment of 5.0% for general employees and increases for union employees depending on their collective bargaining agreement (CBA). Wage increases are as follows:

- Electric Workers = 5% increase
- Water/Wastewater/DPW = 5% increase
- Police = 2% increase
- City Manager = 5% increase (in accordance with employment agreement)
- Non-Union wages and salaries = 5% increase

#### Staffing Changes

This year's budget reflects several key staffing changes across departments, many of which address long-standing challenges and future succession planning.

##### Police Department

After operating with staffing shortages for more than five years, the Police Department is now fully staffed. This milestone was achieved through a strategic wage adjustment—an increase of over 17%—to bring compensation in line with comparable agencies in the region. Additionally, the City capitalized on regional labor market shifts following a neighboring county's unsuccessful law enforcement millage, which made qualified personnel available.

##### Electric Department

The Electric Department experienced the retirement of a long-serving foreman followed by the departure of another lineman. We successfully promoted internally to fill the foreman role and completed recruitment for the lineman position, ensuring minimal disruption to operations.

##### Water and Public Works Departments

The increased volume of water infrastructure projects placed significant strain on the Water and Public Works teams. In response, two full-time positions were added to these departments to support workload distribution and maintain service levels.



# BUDGET HIGHLIGHTS

## 2025-2026 Budgeted Personnel Expenses

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### Administrative and Economic Development Functions

Mid-year, the City's Economic Development Director retired. Initially, the responsibilities were divided between two part-time positions. However, this transition offered an opportunity to reassess both current needs and long-term succession planning, particularly given the approaching retirements within the administrative team. As a result, two new full-time roles will be created:

- Community Relations Director – to support communications, engagement, and special projects
- Economic Development / Assistant to the City Manager – to provide leadership continuity and strategic support across departments

These additions are designed to enhance operational effectiveness while ensuring the City is well-positioned for future leadership transitions.

### Fringes

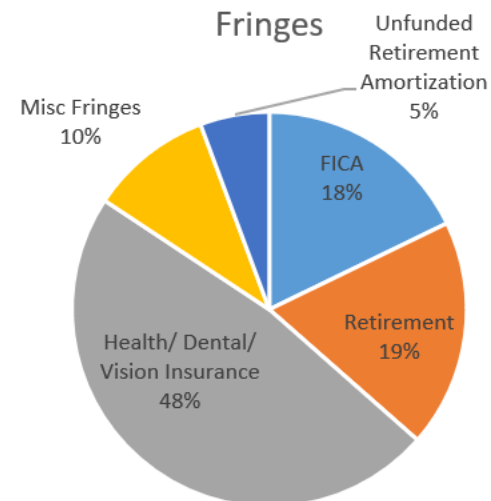
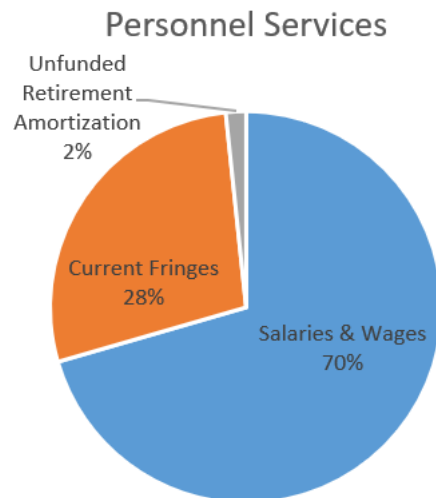
Health insurance premiums continue to have significant increases. Most other fringe benefits experienced moderate increases. It's important to mention the BCBS renewal plan not only has the higher premium cost, but it also has a higher annual deductible and higher maximum out-of-pocket which are disadvantages to many of our employees. Again, in 2024-25, a significant contribution was made to the Municipal Employee Retirement System (MERS) toward unfunded pension liability associated with the legacy defined benefits retirement plans. Substantial progress was made by recent contributions, so we expect contributions to this fund to be significantly lower going forward. Getting this pension funding under control and the annual contribution down significantly will allow us to invest in employees currently employed by the City and provide added benefits like the increase funding of health insurance.

# BUDGET HIGHLIGHTS

## 2025-2026 Budgeted Personnel Expenses



CITY WIDE BUDGETED PERSONNEL SERVICE COSTS	
Salaries & Wages	\$ 3,408,461
FICA	253,426
Retirement	266,509
Health/Dental / Vision Insurance	681,702
Misc Fringes (Life, disability, WC, Other)	142,766
Unfunded Retirement Amortization	80,640
<b>Total Personnel Services</b>	<b>\$ 4,833,504</b>



## BUDGET HIGHLIGHTS

### 2025-2026 Capital Assets



The City owns various assets for the purpose of serving its citizens. Following are major classes of property along with their depreciated values at June 30, 2024:

Asset Class	Cost Value at 6/30/2024	Accumulated Depreciation	Net Value of Assets
Land	3,296,432	NA	
Buildings & Land Improvements	6,213,995	2,976,012	3,237,983
Vehicles and Equipment	3,969,333	2,479,803	1,489,530
Infrastructure			
Storm Sewer	2,816,990	2,645,355	171,635
Streets	25,321,007	21,632,545	3,688,462
Sidewalks	1,201,027	976,086	224,941
Electric System	12,783,722	8,213,278	4,570,444
Sewer System	19,690,650	10,024,572	9,666,078
Water System	23,073,511	9,397,371	13,676,140
Construction in Progress Not Yet Completed	1,450,113		

Overall, the asset summary reflects a mature infrastructure system with need for ongoing reinvestment. The city has strategic plans for infrastructure improvements. The next 5 years will focus on the Electric and Water systems while trying to also make as many street improvements as possible. An investment in the sewer system is badly needed, but funding opportunities have not been present to make workable improvements without extreme rate increases

# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Planned Capital Improvements

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### **Shoreline protection**

Shoreline protection in the Main Street Bridge/City Hall area is also expected to be an upcoming project. The City was awarded an MDOT Grant in the amount of \$492,000 for work related to scour revetment at the Main Street Bridge. Project costs outside of the scope of MDOT bridge funding will be attributable to the electric fund since this is in the Project Area of our hydroelectric facility. Spicer Group has completed the design of this project and permits have been issued, however, bidding of the project has been delayed pending completion of USEPA's planned remediation work downstream of the City's Hydroelectric facility. MDOT has agreed to extend the grant period, at least, through FY 2026.

### **DWAM – Lead/Galvanized Elimination**

Work has continued relating to our Drinking Water Asset Management (DWAM) Project for the identification and elimination of lead and/or galvanized water service lines in our system. This has included conducting an inventory of water service lines in our system and identifying lead service lines which will need to be replaced.

### **DWSRF Water System Improvements – Phase I & II**

The City of St. Louis continues to make significant progress in upgrading its aging water infrastructure through a multi-year capital improvement effort supported by the Drinking Water State Revolving Fund (DWSRF), administered by the Michigan Department of Environment, Great Lakes, and Energy (EGLE). This strategic investment in our community's drinking water system is being implemented in phases to minimize disruption while maximizing long-term benefits.

Phase I, beginning during the 2025 construction season and anticipated to be completed by the end of 2026, focuses on replacing some of the oldest water mains within the City's system. Approximately 21,500 linear feet (4.01 miles) of water main will be replaced along key streets, including M-46, Main, Mill, Delaware, Clinton, Franklin, Euclid, East, State, Butternut, Jerome, Essex, Berea, Prospect, and Hebron. The project included not only new water mains but also new service leads, isolation valves, hydrants, and system reconnections, significantly enhancing both day-to-day reliability and emergency response capabilities. This project will also address rehabilitation and repaving streets as applicable. The estimated cost of this project is \$18.9M with \$16.7M being grant funded.

# BUDGET HIGHLIGHTS

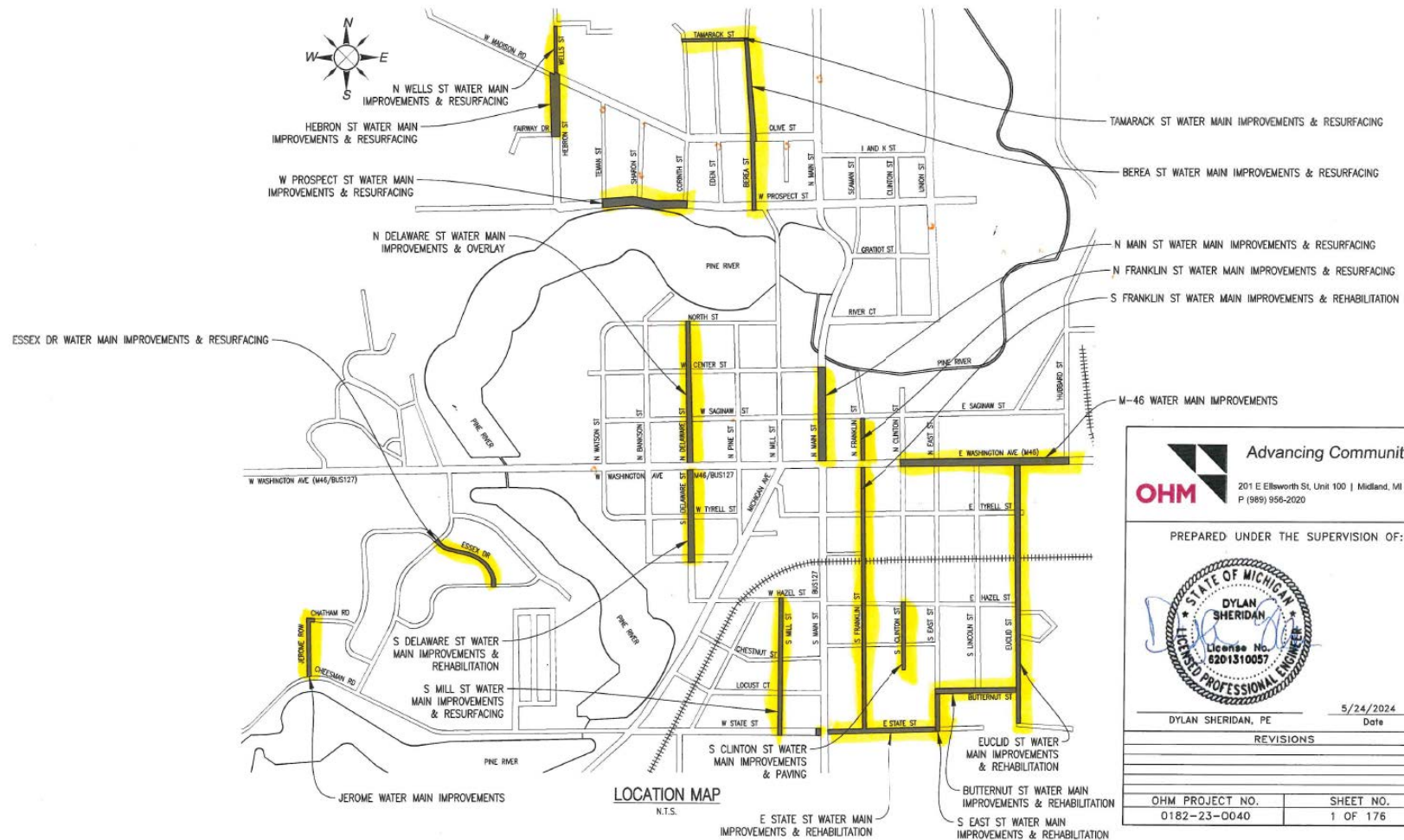
## 2025-2026 Budget – Planned Capital Improvements



### CITY OF ST. LOUIS DWSRF PROJECT NO. 7549-01

#### CONTRACT #1: CITY-WIDE WATER MAIN AND ROAD IMPROVEMENTS

#### SECTION 19, 24, 25, 30, TOWNSHIP 12N, RANGE 2W/3W



 <b>Advancing Communities</b> 201 E Ellsworth St, Unit 100   Midland, MI 48640 P (989) 956-2020					
PREPARED UNDER THE SUPERVISION OF:					
					
DYLAN SHERIDAN, PE	5/24/2024 Date				
REVISIONS					
<table border="1"> <tr> <td>OHM PROJECT NO.</td> <td>SHEET NO.</td> </tr> <tr> <td>0182-23-0040</td> <td>1 OF 176</td> </tr> </table>		OHM PROJECT NO.	SHEET NO.	0182-23-0040	1 OF 176
OHM PROJECT NO.	SHEET NO.				
0182-23-0040	1 OF 176				

# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Planned Capital Improvements

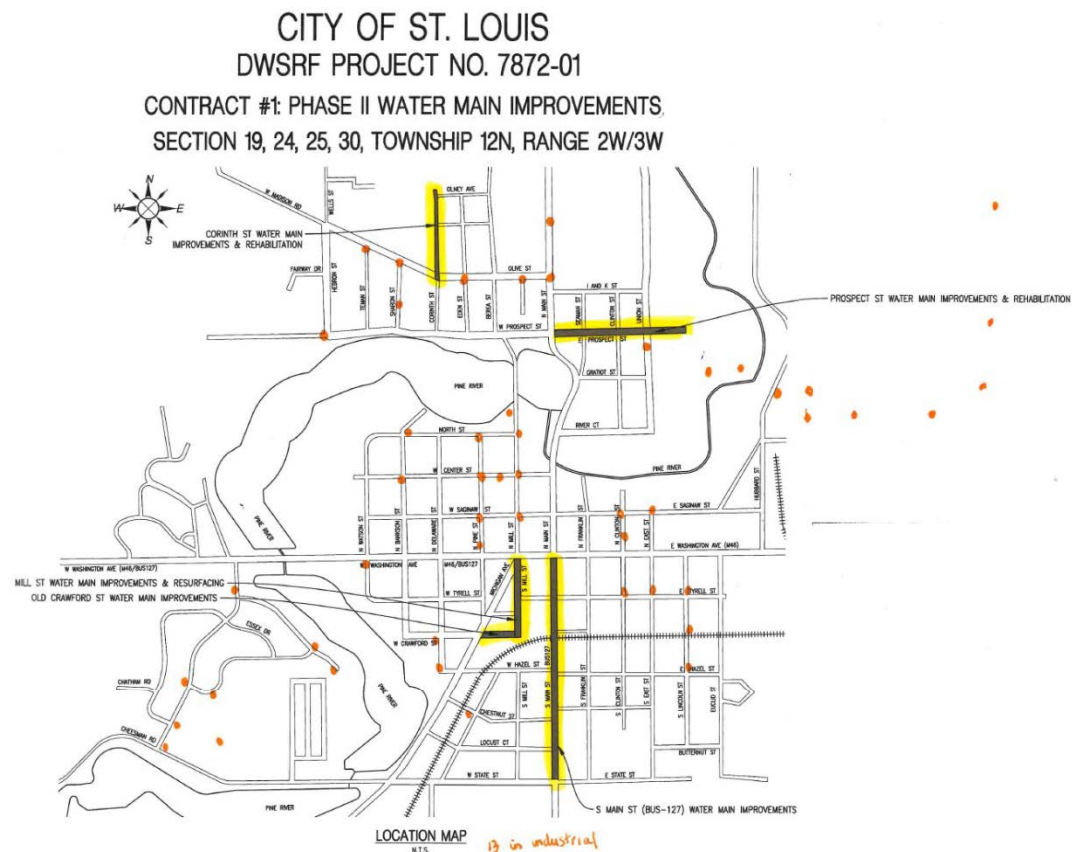


Building on the success of Phase I, Phase II is now preparing to move forward, with bidding expected in June 2025 and construction to begin soon after and take place through 2027.

This next phase will extend improvements to additional critical areas of the City's distribution system. Planned water main replacements—totaling approximately 7,800 linear feet (1.48 miles)—will occur along Main, Mill, Prospect, Crawford, and Corinth Streets. These locations were prioritized due to their history of breaks, pressure concerns, and material deficiencies.

A major feature of Phase II is the Citywide Valve Replacement Program. This portion of the project will replace over 100 inoperable or outdated gate valves throughout the city. Replacing these valves is essential to isolating sections of the system for maintenance, reducing service disruptions, and enabling a more responsive and flexible water utility. Construction will occur in five phases and will include restoration of pavement, curbs, sidewalks, and green space. Phase II will be funded through a revenue bond/loan option of up to \$14M, with potential for loan forgiveness of \$5M.

Together, Phases I and II represent a long-term investment in safe, reliable drinking water, fire protection capacity, and regulatory compliance. These improvements position the City of St. Louis for future growth and operational sustainability while reinforcing our commitment to public health and infrastructure stewardship. These efforts are essential to address the City's aging water system while minimizing the burden on ratepayers.



# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Planned Capital Improvements

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### Electric Distribution System Capital Improvement Plan Summary (FY2026–2035)

The City's five to ten-year Electric Distribution System Capital Improvement Plan outlines a strategic investment in substation modernization, voltage conversion, system capacity upgrades, and reliability improvements. Key projects total approximately \$10.6 million and are focused on improving resiliency, standardizing system voltage to 12.5kV, and phasing out aging 2.4kV infrastructure.

Substation Projects will include:

- Replacement of aging reclosers, controllers, and voltage regulators at the Gibson Substation.
- Major redevelopment of the Main Substation, including installation of a new 12.5kV transformer and acquisition or retirement of existing Consumers Energy assets.
- Retirement of outdated 2.4kV and 4.16kV infrastructure, with an emphasis on aligning city-owned generation with new voltage standards.

Distribution Line Projects emphasize:

- Complete elimination of legacy 2.4kV circuits, increasing efficiency and reliability.
- Installation of step-up and step-down transformers to support voltage conversion efforts.
- Strategic placement of capacitor banks and circuit ties to address peak load capacity and backup capabilities.
- Rebuilding and reconductoring of several miles of overhead and underground distribution lines serving key areas such as Woodside Industrial Park, Main Street, and Evergreen Village.

Technology Enhancements include:

- Implementation of a multi-phase Geographic Information System (GIS) to digitally map and manage electric infrastructure.
- Expansion of the GIS into SCADA technology for customer-accessible outage management.
- Fiber optic upgrades to connect key utility and city facilities, improving system communication and data handling.

Total Estimated Investment:

- Substation Projects: ~\$6.1 million
- Distribution Line Projects: ~\$4.3 million
- SCADA/Fiber Technology: ~\$200,000





## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Planned Capital Improvements

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The plan addresses aging infrastructure, supports long-term system growth, and strengthens electric service reliability and safety for the City of St. Louis. Future projects beyond 2029 are expected to continue underground conversion, cable replacement, and voltage standardization.

#### Wastewater System Capital Needs

The City's Wastewater Master Plan identified extensive infrastructure improvements necessary to address sanitary sewer overflows (SSOs), outdated treatment components, and system capacity limitations. These upgrades are critical to maintaining regulatory compliance, protecting the Pine River, and supporting the long-term viability of our wastewater treatment operations.

Despite the importance of these improvements, the City declined a recent Clean Water State Revolving Fund (CWSRF) offer, as the funding package included only loan financing without accompanying grants. Given the scope and cost of the proposed work, the City determined it was fiscally prudent to defer implementation until more favorable funding options are available. Nonetheless, the infrastructure needs remain and will be reassessed for future funding opportunities.

**Reprioritized Capital Investment: Union Street Pump Station.** The highest priority project moving forward is the replacement and expansion of the Union Street Pump Station, originally constructed in 1954. This facility has reached the end of its useful life and lacks sufficient capacity to handle peak wet weather flows. Planned improvements include:

- Replacement of aging pumps with five 1,200 gpm pumps
- Expansion of the station to achieve a firm capacity of 7.0 MGD
- Installation of a new force main to the Wastewater Treatment Plant (WWTP)

This project is essential to eliminating SSOs and improving operational reliability.

**Future Capital Investment Needs (Deferred but Necessary).** Although not currently moving forward due to lack of grant support, the following remain critical future investments:

#### Collection System Upgrades

- Reconstruction of key sewer mains along Main Street, Saginaw Street, and River Court





## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Planned Capital Improvements

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- River crossing reconstruction using jack-and-bore to eliminate deteriorated sewer lines crossing the Pine River
- Construction of new gravity and force main infrastructure to redirect flow efficiently to the Union Street Pump Station
- 

Wastewater Treatment Plant (WWTP) Upgrades. To meet current design standards and accommodate wet weather flows:

- Increase peak flow treatment capacity from 4.6 MGD to 7.0 MGD
- Upgrade the oxidation ditches to improve aeration and flow distribution
- Improve secondary clarifiers to provide adequate settling for suspended solids
- Replace the chlorine disinfection system with safer and more efficient alternatives
- Expand solids storage and handling capacity to accommodate full-year storage due to reduced seasonal land application windows

These infrastructure improvements are necessary for compliance, environmental protection, and long-term service reliability. The City will continue to explore grant opportunities and phased funding strategies to address these critical needs while maintaining financial sustainability.

#### **Other planned capital type projects in the 2025/2026 budget include:**

- Library intends to start facility expansion (\$45,000)
- Cemetery Expansion planning (\$20,000)
- Roof on the Storage shed in DPW (\$10,000)
- Lion's park improvements (\$49,037)

#### **Significant equipment additions/replacements for 2025/2026 included:**

- Replace Dump Truck (\$230,000)
- Pickup Replacements (\$107,708)
- Compact Excavator (\$61,250)
- Police Vehicle (\$75,000)

## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Other Development Projects

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#### **Michigan State CDBG – MI Neighborhood Grant Program**

The City has been tentatively designated to receive up to \$400,000 through the Michigan State Community Development Block Grant (CDBG) – MI Neighborhood Program. This grant opportunity focuses on housing rehabilitation and neighborhood enhancement in low- to moderate-income areas. The City is in the process of preparing a formal application to secure these funds.

If awarded, the program is anticipated to benefit approximately 50 homeowner-occupied residences by addressing critical home repair needs such as roof replacement, energy efficiency upgrades, accessibility improvements, and other eligible rehabilitation activities. These investments aim to improve housing conditions, promote long-term neighborhood stability, and support the overall quality of life for residents.

This initiative represents a key step in advancing the City's strategic goal of reinvesting in existing neighborhoods and maintaining safe, decent, and affordable housing for our residents.

Both the Revenue of the Grant and Expenditure of the Program have been included in the General Fund Budget for 2025-2026.

## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Long Term Debt



The City has issued bonds, notes, and other contractual commitments to provide for the acquisition and construction of major capital facilities and certain equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Long -term obligations are as follows:

Issue Description	Original Issue Amount	Outstanding Balance will be at July 1, 2025	Payments to be made FY 2025-26		Payoff Year
			Principal	Interest	
2013 Water Supply and Sewage Disposal Revenue Bond were issued for upgrades to the Wastewater Treatment Plant	\$ 5,445,000	\$ 2,715,000	\$ 280,000	\$ 54,300	2034
2014 Capital Improvement General Obligation Bonds were used to build the city hall.	\$ 1,600,000	\$ 1,378,000	\$ 27,000	\$ 46,795	2054
2015 Electric Revenue Bonds were issued for updates needed to the electric generation plant.	\$ 950,000	\$ 440,000	\$ 65,000	\$ 13,822	2031
2020 Water Supply and Sewage Disposal System Revenue Bonds were issued for watermain replacements.	\$ 950,000	\$ 680,000	\$ 59,000	\$ 11,094	2035

## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Long Term Debt

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Another significant long term liability of the City has been the unfunded portion of the MERS Defined Benefit Retirement Plan. This is the difference between funds that have been put into the plan and the amount expected to be paid out in benefits to retired employees. Strict adherence to the funding policy established by City Council in 2012 has decreased this liability substantially. The 12/31/2023 actuarial is the most recent available and it notes the unfunded amount of pension benefits at \$152,403. This makes the overall funding at 98.2%. 2012 funding was at 70% with a \$2,359,336 unfunded accrued liability. Over the last decade, annual contributions to the retirement have ranged from \$360,000 to as high as \$690,000, current projections have future annual contributions at a more manageable range of \$40,000 to \$80,000.

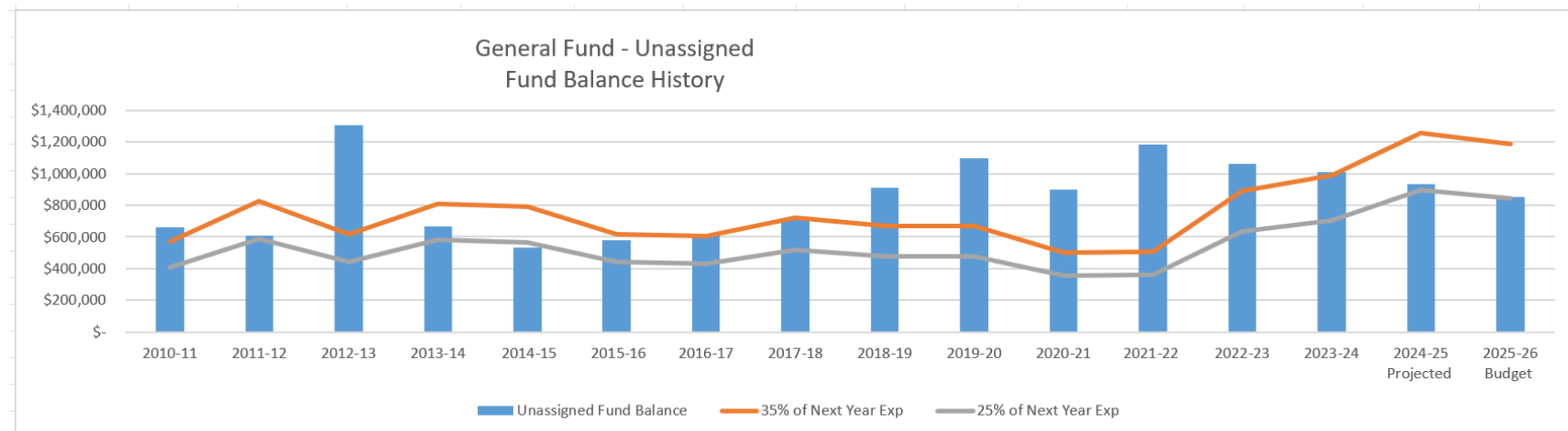
The City will be eligible to receive \$14M in loan funds as part of the DWSRF watermain project, this loan will be payable over 30 to 40 years and is anticipated to have a loan forgiveness of approximately \$5M.

# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

**What is the right amount of fund balance or fund equity?** It really depends on the fund being considered because all have different restrictions and uses imposed on them as well as some differences in how things are accounted for. There is also the need to consider future plans and risks.

For General Fund, according to the City’s fund balance policy, a balance less than 25% is to be cause for concern, and 35% is recommended for adequate working capital. This measure is applied to the “unassigned” fund balance (fund balance that hasn’t been restricted or earmarked for something else). The trend of the General Fund -Unassigned Fund Balance History shows that the City has managed to maintain a level of fund balance in the range considered safe. Noting the large spike in fund balance in 2012-13 was due to lawsuit settlement proceeds received that were then expended on capital investments the following year. Beginning in 2019-20, state funding and operations suffered a period of uncertainty due to the COVID-19 Pandemic so many planned projects were curtailed because of uncertainty and then because of supply chain issues. Over the past few years, the City has completed a number of significant capital and infrastructure projects funded through the General Fund. Many of these were one-time investments or previously curtailed initiatives that have now been brought to completion. As a result, the City has drawn down a portion of its General Fund balance to support these efforts. While these investments have improved community assets and service delivery, they also highlight the need for increased financial vigilance. Going forward, continued fiscal sustainability will require closer monitoring of fund balance levels, strategic prioritization of projects, and careful alignment of ongoing expenditures with available resources.





# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

### Public Safety Fund – Contributions and Outlook

While the City has successfully maintained the Public Safety Fund's balance at a minimal carryforward level as intended, it has done so by making reductions in other areas of the budget to preserve the quality of public safety services. Recognizing the increasing financial burden associated with sustaining these vital services, the City established a Public Safety Special Assessment District in FY 2017-18 to help offset costs related to Police and Fire operations.

At the time of implementation, some residents expressed concern that the new assessment might be used to supplant existing General Fund support. To ensure transparency and build trust, the City created a dedicated Public Safety Fund. This fund was initially used for internal tracking but became mandatory beginning in FY 2021-22 due to changes in the State's Uniform Chart of Accounts.

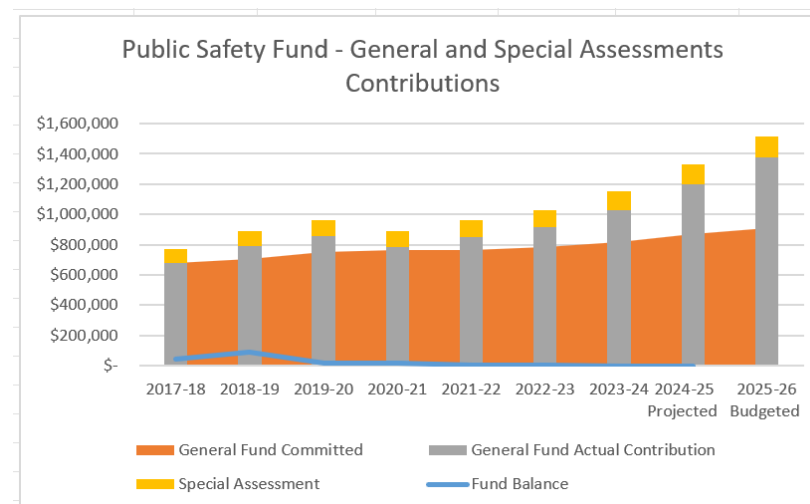
The chart illustrates three key components:

- **Orange bars** reflect the *committed* General Fund contribution, indexed to assessment growth.
- **Gray bars** show the *actual* General Fund contribution, which has consistently met or exceeded the committed level.
- **Yellow bars** represent revenue from the special assessment.
- The **blue line** shows the minimal fund balance carried year to year—often applied to the next year's operations or used to support capital needs such as police equipment replacement.

This funding approach has allowed the City to maintain public safety staffing and service levels without compromising quality. However, recent trends in fire and emergency medical responses—particularly medical runs—are cause for concern, with activity reaching record levels and continuing to rise.

Given these pressures, the City will need to closely monitor response volume and costs. Strategic discussions will be necessary in the near future to consider:

- Adjusting the Public Safety special assessment rate, or
- Re-evaluating the scope and service quality expectations within the Police Department to ensure long-term financial sustainability.



# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

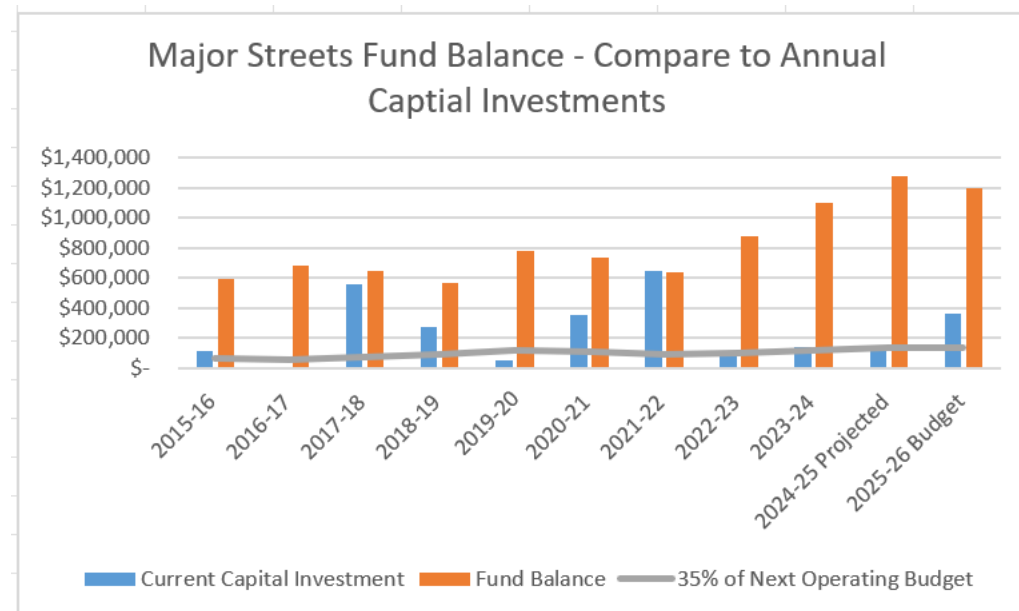
### Major Streets Fund – Fund Balance and Capital Investment Outlook

The Major Streets Fund has experienced a steady increase in fund balance in recent years, now exceeding the City’s minimum target of 35% of anticipated operating expenditures. This trend, while positive for financial stability, must be viewed in the broader context of the City’s capital needs—particularly road and bridge infrastructure.

The chart illustrates both the annual capital investment in streets (blue bars) and the fund balance (orange bars), along with a reference line representing 35% of the next year’s operating budget (gray line). While the fund balance has consistently remained above the desired operating reserve, it is important to recognize that substantial road projects can deplete this balance rapidly if outside funding sources are not secured.

Fortunately, the City has been successful in obtaining grant funding for various street improvement projects, helping to stretch local dollars further. However, a major bridge improvement project anticipated in FY 2027-28 may require a City match of up to \$1,000,000, which is a key reason for the current accumulation of fund balance above operating reserve targets.

In short, while the Major Streets Fund is currently in a healthy financial position, the elevated fund balance is part of a deliberate strategy to prepare for significant planned improvements. As such, the fund continues to reflect prudent fiscal management aligned with long-term infrastructure planning.



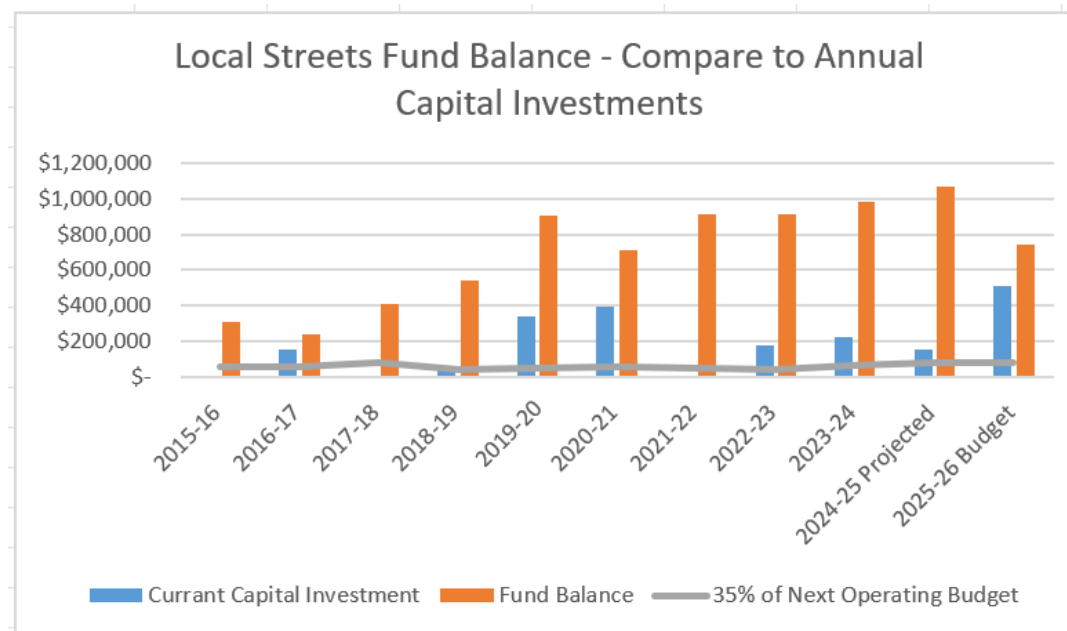


# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

### Local Streets Fund – Fund Balance and Strategic Planning

Over the past several years, the City has been deliberately building the Local Streets Fund in anticipation of undertaking significant street improvements. As shown in the chart, the fund balance (orange bars) has consistently grown and now sits well above the City’s minimum target of 35% of the next operating budget (gray line). This growth reflects long-term financial planning intended to position the City to make meaningful capital investments.



A key challenge with local street projects is the presence of aging underground infrastructure—water and sewer lines—which often require replacement in conjunction with street work. As such, capital planning for local streets must be carefully coordinated with water and sewer infrastructure schedules to maximize efficiency and avoid duplicative efforts.

The increase in recent capital investments (blue bars) and the planned expenditures in the FY 2025-26 budget reflect the City’s readiness to begin addressing these needs. With several major water projects scheduled over the next three years, the City is now well-positioned to provide the necessary matching funds from the Local Streets Fund to support coordinated improvements.

In summary, the accumulated fund balance is a result of prudent fiscal stewardship and will serve as a key local match source as the City executes multi-utility infrastructure projects designed to modernize aging systems and improve roadway conditions in residential areas.





## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Fund Balance / Equity

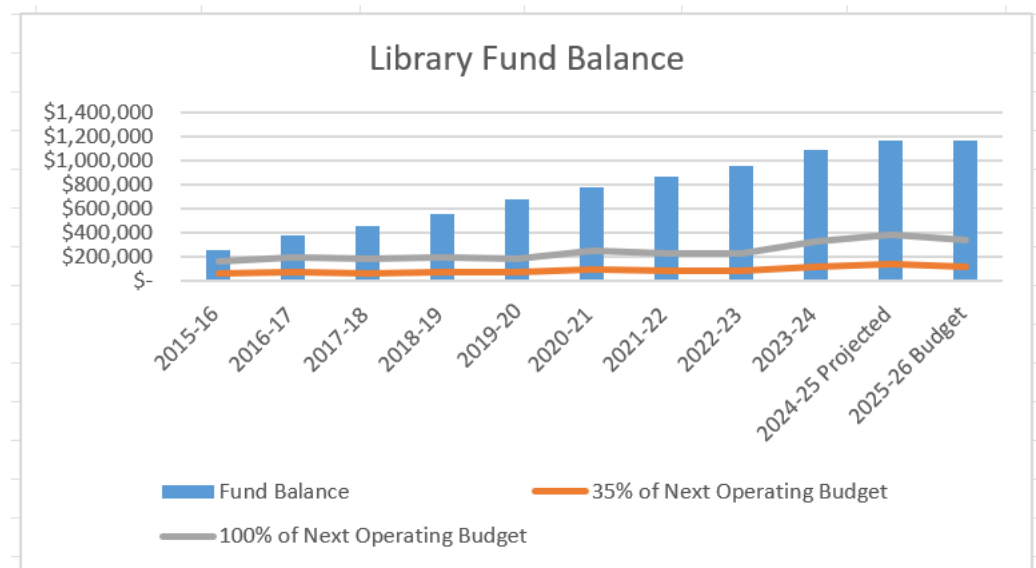
#### Library Fund – Fund Balance and Future Capital Planning

In 2014–15, a county-wide millage was established to provide dedicated funding for area libraries, including the City’s library. Since that time, the Library Fund has experienced steady growth in fund balance, as reflected by the blue bars in the chart above. This growth has placed the library in a financially sound position, fully capable of operating independently from the City’s General Fund.

Importantly, all revenues in this fund are restricted for library purposes, including operations, programming, facility improvements, and long-term planning. The orange line in the chart represents the City's standard minimum reserve target of 35% of the next year’s operating budget, while the gray line, set at 100%, serves a more tailored purpose for this fund.

Because the library receives the majority of its funding only once annually, maintaining a fund balance near or above 100% of its annual operating budget ensures the library has adequate reserves to operate throughout the year, absorb unanticipated costs, or adjust strategically to funding changes. This higher benchmark gives the library the flexibility and time needed to react appropriately without disrupting services.

Looking forward, the library is planning a major addition and renovation, with the goal of completing this work using accumulated fund balance—without issuing debt. This approach reflects strong fiscal management and a commitment to sustainable, community-focused investment.



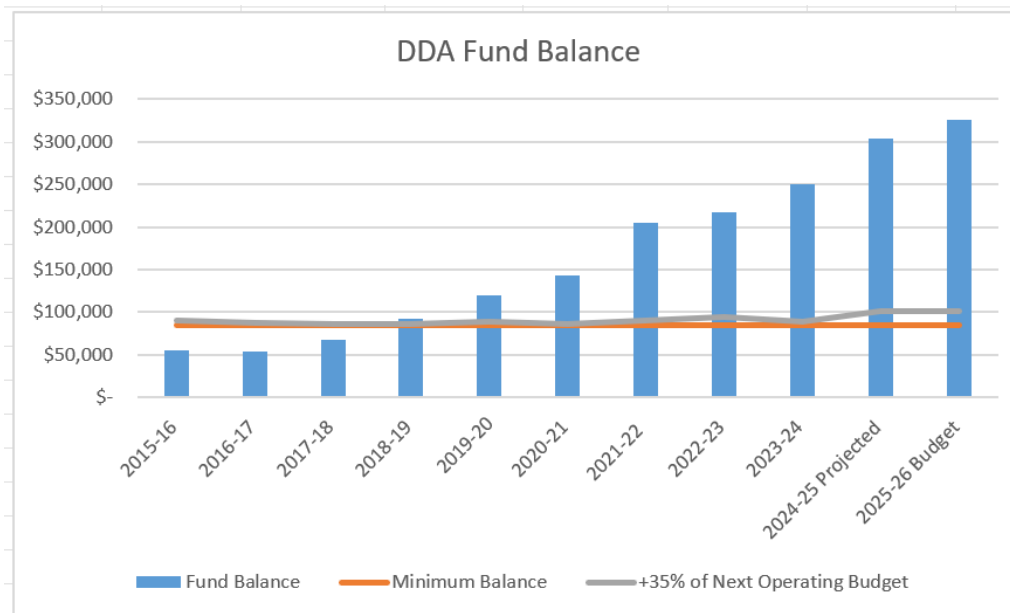
# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

### Downtown Development Authority (DDA) Fund – Fund Balance and Financial Outlook

The Downtown Development Authority (DDA) Fund presents unique accounting challenges due to its ownership of a downtown building. Under standard governmental accounting rules, capital assets such as buildings are not reported on the balance sheet of a special revenue fund like the DDA. However, because the property is currently classified as "held for sale," it is treated as an asset within the fund, which avoids what would otherwise appear as a deficit fund balance. This accounting exception makes trend analysis less straightforward and requires context to interpret the fund's financial condition accurately.

For many years, the DDA held this asset but had limited available cash. As illustrated in the chart, the DDA has since been steadily rebuilding its fund balance (blue bars), creating a more sustainable fiscal position and providing capacity for future investments. The



orange line shows the DDA's minimum fund balance target, while the gray line reflects 35% of the next year's operating budget—a benchmark often used to assess reserve adequacy.

The DDA's primary revenue source is Tax Increment Financing (TIFA). These revenues must be spent within five years of collection, emphasizing the need for active project planning and timely execution. It is also critical to note that the current TIFA plan is set to expire in FY 2027–28. Without renewal or a replacement funding mechanism, the DDA will not have a revenue stream to support its ongoing operations or future projects. As the fund balance trend moves in a positive direction, the DDA should continue preparing for both near-term project

execution and long-term financial sustainability through strategic discussions on TIFA renewal and potential alternative funding models.



# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

### Electric Fund – Replacement Reserves and Working Capital Outlook

As an enterprise fund, the City's Electric Fund follows full accrual accounting standards similar to private-sector businesses. Rather than tracking fund balance, the financial condition of this fund is measured by Net Position, which includes several components. For planning and oversight purposes, the City monitors two critical elements that closely parallel governmental fund balance concepts: Unassigned Retained Earnings (for working capital) and Replacement Reserves (for long-term asset renewal).

**Working Capital** -Charter requirements and industry best practices call for maintaining working capital equivalent to at least 33% (or four months) of operating expenses. This buffer helps ensure the Electric Fund can manage cash flow needs, absorb unexpected expenses, and avoid short-term borrowing. The yellow line on the chart shows the target level, while the orange bars show actual unassigned retained earnings. While recent years have shown improvement, working capital remains slightly below the desired level, requiring continued monitoring.

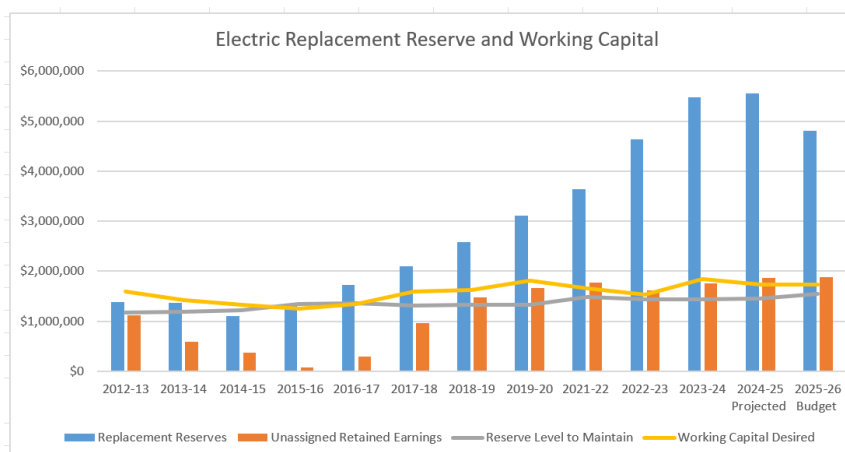
**Replacement Reserves** -To support infrastructure sustainability, the Electric Fund aims to build and maintain reserves equal to 10% of electric system assets, accomplished through annual transfers of 10% of gross sales into the Replacement Reserve. The blue bars reflect the growth of these reserves, which now exceed the minimum required threshold (gray line). This strong reserve position is a significant improvement from past years, particularly in comparison to FY 2015–16, when the fund required debt issuance to cover system investments.

### Recent and Future Developments

From FY 2018–19 through FY 2024–25, the Electric Fund benefited from increased revenues due to elevated electric consumption at the EPA cleanup site. This temporary boost helped the City rebuild both working capital and replacement reserves, improving the fund's financial "report card" and aligning key ratios with target benchmarks. Looking forward, the current and upcoming budgets include several major capital initiatives:

- Dam and generation facility improvements
- Shoreline stabilization south of the dam
- Distribution system upgrades over the next 5–10 years

These planned investments are expected to draw down the accumulated replacement reserves, but ideally without the need to issue additional debt. This reflects a proactive approach to infrastructure funding, using reserves as intended to support long-term system reliability.





# BUDGET HIGHLIGHTS

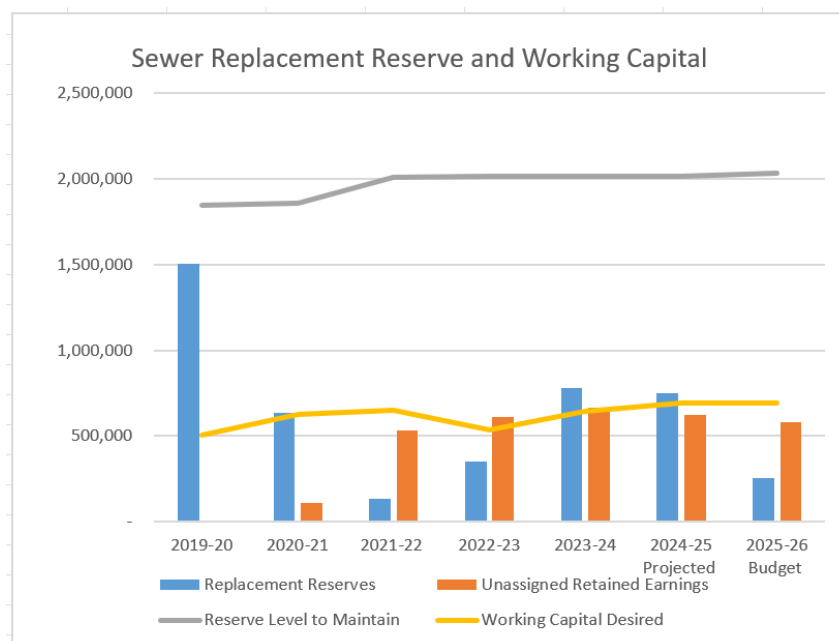
## 2025-2026 Budget – Fund Balance / Equity

### Sewer and Water Funds – Replacement Reserves, Working Capital, and Infrastructure Outlook

The City’s Sewer and Water Funds, structured as enterprise funds, follow the same accounting model as the Electric Fund, with full accrual reporting and a focus on net position rather than fund balance. Within that framework, Unassigned Retained Earnings reflect working capital, and Replacement Reserves are established per Charter requirements to fund capital asset renewal.

Historical Underfunding and Infrastructure Pressure. - Historically, both funds have faced chronic underfunding, leading to infrastructure challenges and more frequent rate increases than desired in recent years. Much of the City’s underground infrastructure is aging and in urgent need of replacement. In past years, the Sewer and Water Funds were unable to contribute sufficient matching funds for major road reconstruction projects, and the backlog of necessary improvements has only grown.

Until FY 2020, Sewer and Water activities were combined in a single reporting structure. This practice obscured the ability to evaluate whether each utility’s rates were adequately supporting its operations and capital needs. The decision to separate the funds has enhanced transparency and aligns with best practices and external reporting standards.



### Financial Status – Sewer Fund

As shown in the Sewer Fund chart:

- Replacement Reserves (blue bars) have fluctuated and remain well below the required reserve level (gray line).
- Unassigned Retained Earnings (orange bars) are consistently under the desired working capital level (yellow line).
- The Sewer Fund faces significant capital needs for pumping stations and treatment facilities, but currently lacks adequate internal resources to fund these investments.



## BUDGET HIGHLIGHTS

### 2025-2026 Budget – Fund Balance / Equity

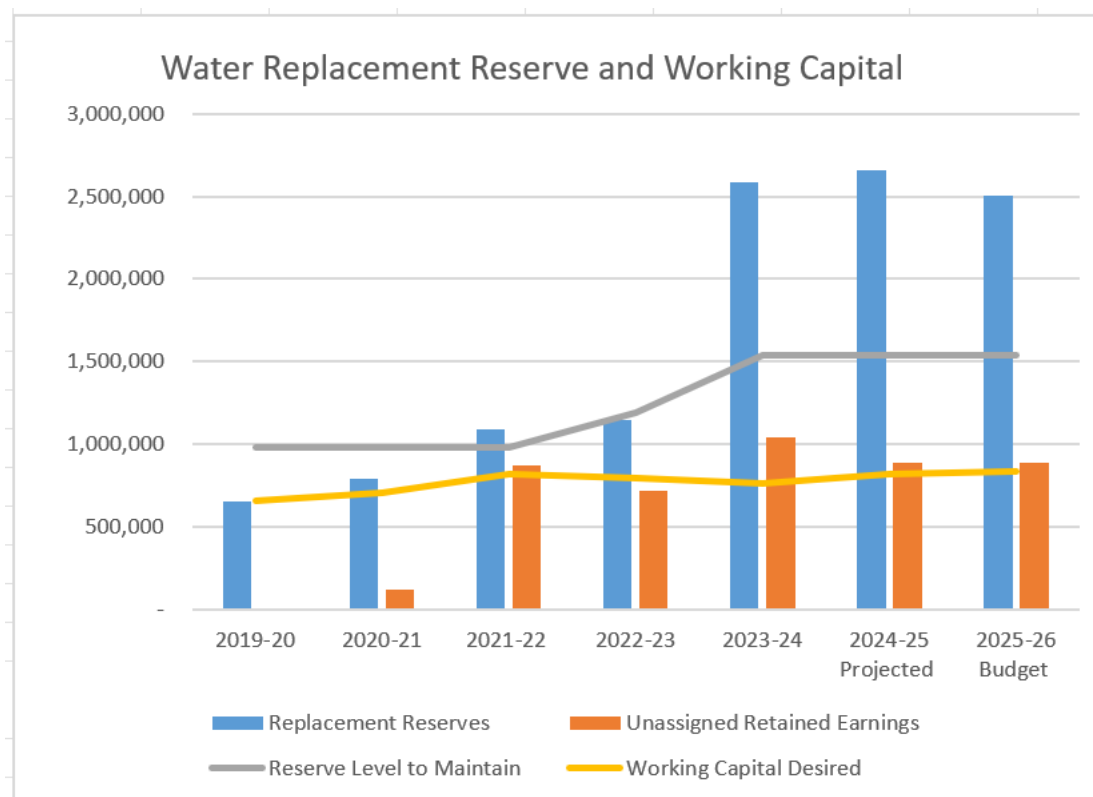
#### Financial Status – Water Fund

The Water Fund has made meaningful progress in recent years, particularly in building up Replacement Reserves (blue bars) to meet and exceed the required reserve level (gray line) starting in FY 2023–24. However, this improvement should be viewed with context:

The 2023–24 surplus is largely attributable to the postponement of several planned capital projects and the completion of a major water supply replacement project, which closed with unspent settlement proceeds. These residual funds, while inflating the appearance of available resources, are designated for reinvestment in future water infrastructure projects and do not reflect recurring operational savings or excess capacity.

At the same time, Unassigned Retained Earnings (orange bars), which represent the fund's working capital, continue to lag behind the desired 33% reserve target (yellow line). This limits flexibility and creates vulnerability to unanticipated cost increases, which have become more frequent in the wake of post-pandemic inflation in both construction and operations.

Looking ahead, the City has taken proactive steps by securing \$16.8 million in watermain replacement grant funding and obtaining a second phase of financing totaling \$14 million in bonds/loans, with potential loan forgiveness. These efforts are essential to address the City's aging water system while minimizing the burden on ratepayers.

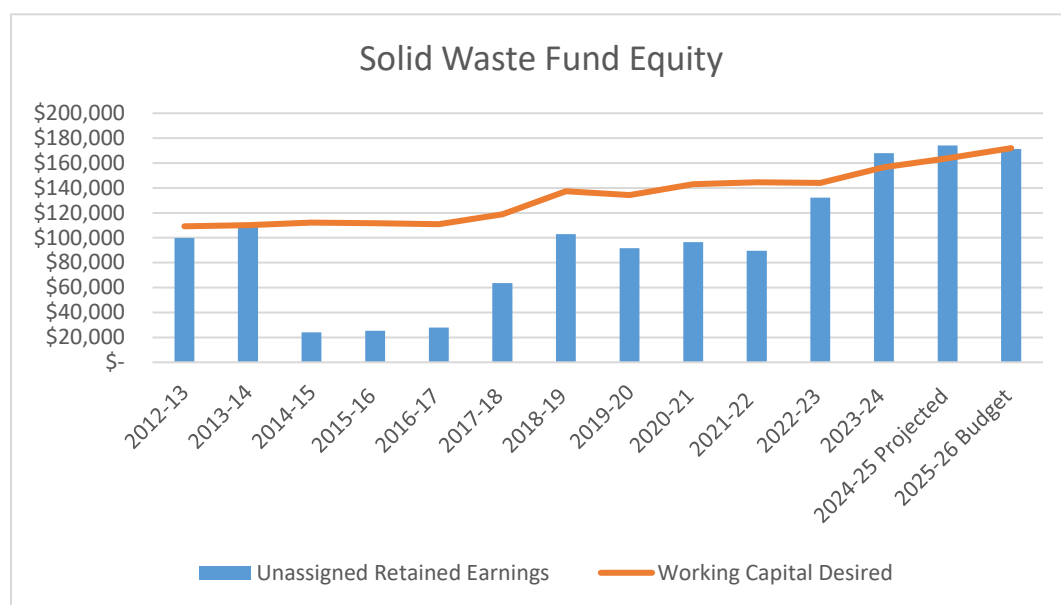


# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Fund Balance / Equity

### Solid Waste Fund – Working Capital and Rate Stability

The Solid Waste Fund, though classified as an enterprise fund, functions more like a governmental fund in practice due to its simplified operations and predictable cost structure. The fund manages routine refuse and recycling services, which have relatively stable expenses and do not require complex capital planning.



As shown in the chart, Unassigned Retained Earnings (blue bars) represent the fund’s available working capital. The orange line marks the target working capital level, set at a conservative level based on expected operating needs. Historically, the City has maintained this fund at modest but stable levels, adjusting rates gradually and only for inflationary pressures as needed.

From 2015 through 2017, retained earnings fell below the desired threshold, prompting a more deliberate review of fund health and rate structure. Since then, the fund has recovered and is now projected to exceed its target working capital level in the upcoming budget cycle.

This steady trajectory reflects sound management and aligns with the City’s goal of maintaining affordability while ensuring service reliability. Going forward, only minimal rate adjustments are anticipated unless operational or contractual costs shift significantly.

# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Rate Setting



The City’s General Fund operating millage is fixed at 15.0000 mills as established by the City Charter. However, due to prior Headlee rollback adjustments, the maximum allowable millage for the upcoming year is 13.0548 mills, which is expected to generate approximately \$863,066 in General Fund property tax revenue.

The Public Safety Special Assessment Millage remains at 2.0000 mills, with estimated collections of \$135,797. These funds are dedicated to supporting Police and Fire operations through the City’s Public Safety Fund.

Overhead contributions from other City funds to support shared General Fund services are anticipated at approximately 80% of the full formula-based allocation, resulting in projected revenue of \$617,400, compared to the full eligible amount of \$768,317. This reduction continues the City’s practice of moderating internal charges to minimize pressure on restricted or ratepayer-supported funds.

### SCHEDULE OF ADMINISTRATIVE OVERHEAD CHARGES

Proposed Budget

Fiscal Year 2025-26

#### BUDGET BEFORE ALLOCATIONS

LEGISLATIVE	38,560
EXECUTIVE	90,289
CLERK	42,829
ASSESSING / BOR	100,840
FINANCE	96,698
CITY HALL 50%	103,550
CORPORATE COUNSEL	10,000
PUBLIC SAFETY 15%	221,668
PLANNING	37,086
COMMUNITY PROMOTION	73,192
ECONOMIC DEVELOPMENT	119,299
DEBT SERVICE	84,453
TOTAL	1,018,464

#### OVERHEAD

GENERAL	3,580,985	24.6%	250,147
ELECTRIC	5,724,633	39.3%	399,889
WATER	2,388,709	16.4%	166,861
SEWER	2,421,075	16.6%	169,122
SOLID WASTE	464,467	3.2%	32,445
TOTAL OF BUDGETS	14,579,869	100.0%	1,018,464

768,317



# BUDGET HIGHLIGHTS

## 2025-2026 Budget – Rate Setting

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**Utility Rates are anticipated to be adjusted for the upcoming fiscal year as follows:**

☐ **Electric Rates:** A rate study is currently underway with Utility Financial Solutions, LLC. While long-term restructuring may occur based on the study's results, no rate adjustment is proposed at this time. The power cost adjustment (PCA) mechanism will continue to be used to address fluctuations in wholesale power costs.

☐ **Water and Sewer Rates:** The combined increase for a base residential customer using 4,500 gallons per month will be 5.0%, reflecting ongoing capital investment needs and rising operational costs.

☐ **Solid Waste Rates:** A modest 3.0% increase is proposed, consistent with inflationary trends and contractual obligations.

# BUDGET HIGHLIGHTS

## Looking to the Future

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### Long-Term Strategic Focus and Operational Efficiency

As we continue to plan for the City's financial sustainability and quality service delivery, several long-term challenges and strategic opportunities remain top of mind. The City remains committed to ongoing evaluation and improvement in the following key areas:

#### Strategic Priorities

- Service Delivery Optimization: Investigate options to deliver services more efficiently and cost-effectively to both residents and utility customers.
- Service Level Alignment: Establish appropriate levels and types of services to align with current and projected revenue streams.
- Property Tax Limitations: Evaluate the long-term impacts of Headlee rollbacks and Proposal A on the City's revenue-generating capacity.
- Public Safety Special Assessment Review: Given the significant increase in emergency medical and fire response activity, evaluate whether the current 2 mill Public Safety Special Assessment remains sufficient to sustain high-quality public safety services. Consider the potential need to increase the assessment to meet growing demands.
- Pavement Management Program: Develop a structured plan to maintain and improve the City's street and roadway system.
- Infrastructure Management Program: Establish a comprehensive framework to address ongoing capital maintenance and upgrades for the electric, water, sewer, and stormwater systems.
- Healthcare Cost Management: Identify strategies to manage and control the growth of employee healthcare costs.
- Inflationary Impact Mitigation: Monitor and plan for the continuing effects of inflation on operating and capital expenditures.
- Fee Structure Review: Conduct ongoing evaluations to ensure that service charges reflect the actual cost of providing services.

# BUDGET HIGHLIGHTS

## Looking to the Future

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### **Commitment to Continuous Improvement**

The City is committed to a culture of continuous improvement to ensure the delivery of effective, responsive, and fiscally responsible services. This commitment includes:

- **Process Review:** Analyze internal procedures to eliminate inefficiencies and streamline workflows.
- **Cost Savings Initiatives:** Identify and implement programs that reduce costs while maintaining or enhancing service levels.
- **Organizational Agility:** Improve the City's ability to respond to changing community needs and emerging challenges.
- **Public-Private Collaboration:** Evaluate opportunities for private sector partnerships or intergovernmental collaboration where such arrangements can enhance service delivery and reduce costs.
- **Technology Investment:** Explore and implement technologies and capital improvements that streamline operations and improve customer service.
- **Human Capital Development:** Invest in employee development through training, education, and support to enhance organizational capacity.
- **Employee Retention:** Maintain competitive wages and benefits within sustainable financial limits to support workforce stability and institutional knowledge.
- **Empowerment and Accountability:** Encourage innovation and initiative by empowering employees through clear delegation of responsibility, and support a culture of accountability and professional growth.

## DEPARTMENT HIGHLIGHTS

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### City Clerk

The City Clerk, Jamie Long, provides essential administrative leadership that supports nearly every aspect of local government operations in St. Louis. From organizing elections and managing public records to overseeing community rentals and supporting city boards, the Clerk's office ensures that the City functions efficiently, transparently, and in compliance with all applicable laws and regulations.

One of the Clerk's primary responsibilities is the coordination of all City elections. Jamie works closely with the State of Michigan Bureau of Elections and the Gratiot County Clerk to ensure elections are conducted securely and efficiently. This includes voter registration oversight, poll worker training, ballot handling, and ensuring compliance with state and federal election laws. In 2024, the Clerk is administering three elections and has worked diligently to implement new absentee ballot requirements resulting from Proposal 22-2, including maintaining the permanent absentee voter list.

The Clerk also serves as the recordkeeper for City Council, attending all meetings to take minutes, posting them for public transparency, and maintaining all official records — including ordinances, resolutions, and regulations. In addition, Jamie prepares agendas and meeting packets for City Council, Planning Commission, and Parks & Recreation Board meetings, helping ensure those bodies have the information needed to govern effectively.

In support of broader civic administration, the Clerk is responsible for tracking board and commission terms and filling vacancies to keep City boards functioning with full membership. Jamie also attends G.I.S. meetings and records meeting minutes to support regional collaboration.

The Clerk is the City Manager's delegated primary contact for Freedom of Information Act (FOIA) requests, responding in a timely and transparent manner to ensure the public has access to government records as required by law.

Beyond administrative functions, the Clerk manages the City cemetery, maintaining burial records and plot ownership while scheduling funeral burials with care and accuracy. The Clerk is also in charge of administering rentals for City-owned properties, including park pavilions and public meeting rooms at City Hall — processing reservations, issuing permits, and collecting payments.

Professional development is a key priority for the Clerk's Office. Jamie recently completed her third and final year at the Michigan Clerk's Institute to earn her MiPMC (Michigan Professional Municipal Clerk) certification. She also regularly attends state-sponsored training and conferences to stay updated on legislation and best practices in municipal governance.

# DEPARTMENT HIGHLIGHTS

Recent accomplishments include:

- Coordinating three elections in 2024, including new absentee ballot protocols
- Successfully implementing a charter amendment to consolidate City elections with the state/federal election cycle
- Conducting a comprehensive cemetery audit — with assistance from co-op students — including updating records, correcting files, and creating a more user-friendly database complete with photos

Through a commitment to service, transparency, and continual improvement, the Clerk’s Office remains a cornerstone of effective local government in St. Louis.

Voters per Election									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Registered Voters	2523	2506	2552	2615	2720	2808	2582	2940	3014
Voted	1477	578	1280	49	1743	329	1325	279	545 (Feb) 570 (Aug) 1576 (Nov)

Community Room Use									
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Community Use	224	208	234	222	<20	103	173	213	193
Paid Use	13	15	24	30	8	22	26	21	222

# DEPARTMENT HIGHLIGHTS

## Economic Development

The City’s approach to Economic Development underwent a major transition this year following the retirement of longtime Economic Development Director Phil Hansen. During his tenure, Phil provided leadership in business engagement, downtown revitalization, and community event coordination. He also served as Director of the Downtown Development Authority (DDA), working with regional partners such as the Gratiot Area Chamber and Middle of the Mitten Association to promote activities that strengthen the local economy and community spirit. Under his direction, the DDA reactivated the Façade Grant Program in 2023, receiving strong participation and positive feedback.



After his retirement, the City divided the responsibilities between two part-time positions. Elsie Burton assumed the role of *Community Development Coordinator*, focusing on event planning, business outreach, social media, and project coordination with the Middle of the Mitten Association and the Chamber of Commerce. Joshua Leppien, serving as *Administrative Intern*, concentrated on downtown development, managing DDA meetings and projects, and supporting local economic initiatives.

This interim structure provided a valuable opportunity to reassess long-term needs and succession planning. As a result, the City is moving forward with a strategic restructuring to support both immediate operations and future leadership continuity. Beginning next fiscal year, two new full-time positions will be created:

- Community Development Coordinator – focusing on city communications, public engagement, and support for citywide events and special projects
- Economic Development / Assistant to the City Manager – providing dedicated leadership in economic development and cross-departmental project coordination

Development Statistics						
	2019	2020	2021	2022	2023	2024
New Businesses	15	10	9	7	7	10
Recent Improvement Projects	7	12	8	7	8	12
Upcoming Projects	3	3	3	4	3	3
Recent Grants	7	10	3	4	2	1
Events	18	15	16	17	18	16
Facade Awards	0	0	1	4	7	2

These roles will strengthen internal capacity, maintain momentum on development initiatives, and position the City for sustained success in the years ahead.

# DEPARTMENT HIGHLIGHTS

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## Finance Department

The Finance Department, headed by Bobbie Marr, CPA, CGFM, MICPT, serves as the fiscal backbone of the City of St. Louis. With a dedicated team of four full-time staff members and the assistance of part-time co-op student workers, the department delivers critical financial services across the organization. Working closely with the City Clerk and other departments, the Finance Office ensures that the City's financial operations remain transparent, efficient, and compliant with local, state, and federal regulations.

The department is responsible for maintaining the City's financial records in accordance with the Governmental Accounting Standards Board (GASB), Generally Accepted Accounting Principles (GAAP), and State of Michigan guidelines. It also provides centralized financial support to several regional entities, including: Mid-Michigan Community Fire Control District; Gratiot Area Water Authority; St. Louis-Ithaca Pine River Transit Authority; and Michigan Public Power Rate Payers Association.

The Finance Department oversees a broad spectrum of responsibilities that touch nearly every aspect of City operations:

- Reception & Central Services – Providing front-line support and coordination for general inquiries and administrative services
- Utility Billing & Collections – Managing customer accounts for electric, water, and sewer services, including payment processing and account reconciliation
- Accounts Payable & Receivable – Processing vendor payments and issuing miscellaneous billing
- Payroll & Human Resources – Administering payroll and employee benefits, with a focus on compliance, accuracy, and confidentiality
- Tax Billing & Collections – Issuing and collecting property taxes and providing customer assistance throughout the tax cycle
- Budget Development & Oversight – Leading the preparation, implementation, and monitoring of the City's annual budget in coordination with department heads and elected officials
- Debt Management – Tracking and servicing the City's bonded indebtedness and capital project financing
- Grants Management – Administering grant applications, reporting, and compliance for state, federal, and private funding sources
- Risk Management – Coordinating liability insurance coverage and processing claims across departments
- Financial Reporting – Preparing monthly, quarterly, and annual financial statements and audit documentation
- IT Coordination – Liaising with third-party IT vendors to support financial systems, cybersecurity, and technology upgrades
- Asset Management Assistance – Supporting departments in tracking, budgeting, and planning for capital assets and infrastructure improvements



## DEPARTMENT HIGHLIGHTS

Professional development is essential to the Finance Department's ability to serve effectively in a rapidly changing financial and regulatory environment. Staff members regularly engage in continuing education to meet the ongoing requirements of professional certifications such as Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), and Michigan Certified Public Treasurer (MiCPT). These educational opportunities keep the team up to date on changes in accounting standards, federal grant compliance, audit requirements, and financial technology. Staying informed ensures that the department can confidently interpret complex guidance, adapt to new mandates, and implement best practices — all of which strengthen the City's financial operations and reinforce public trust.

The Finance Department's mission is to ensure transparency, accountability, and long-term financial sustainability for the City of St. Louis and its residents. Through a commitment to accuracy, responsiveness, and continuous improvement, the department supports everything from daily financial operations to complex, multi-year capital initiatives. As regulations evolve and community needs grow, the Finance Department remains dedicated to delivering high-quality service and sound fiscal stewardship. Its efforts help ensure that St. Louis remains not only financially stable today, but well-positioned for the challenges and opportunities of tomorrow.

Finance Department Processing Statistics						
	2019	2020	2021	2022	2023	2024
Incoming Phone Calls to Switchboard	11,952	13,236	14,772	14,460	13,444	14,815
Receipts Processed	20,095	18,177	17,496	17,350	16,815	16,460
Invoices Processed	3,407	3,019	3,189	3,210	3,180	3,220
Utility Bills Issued (Regular billing)	19,201	19,237	* 25,736	25,753	25,737	25,804
Delinquent/Reminder Utility Bills Issued	Unavailable	Unavailable	Unavailable	7,079	7,058	7,092
Electric Shut Off Notices (Door Hangers)	499	400	494	448	532	528
Misc. Billings Processed	155	160	184	235	287	249
Tax Bills Issued	3,173	3,157	3,133	3,146	3,106	3,089
Delinquent Personal & BLL Accounts	79	83	67	81	56	54
Active Ledger Line Item Accounts	2,860	2,938	2,997	** State Chart Conversion	2,017	2,103
City Bank/Investment Accounts	41	41	41	32	25	28
Fiduciary Bank/Investment Accounts	6	6	10	9	12	12
Fire Invoices Processed	263	292	337	340	342	336
GAWA Invoices Processed	393	488	532	457	453	441
GAWA Billings Issued	274	258	254	237	262	231
SLIPR Invoices Processed	N/A	N/A	12	20	21	11
SLIPR Receipt/Billing Transactions	N/A	N/A	50	81	69	58
MPPRPA Transactions	8	3	13	14	14	14

\*Prior to 2021, bills were based on address rather than location (i.e., apartments were counted as 1 rather than separate locations)

\*\*State of Michigan's Mandated Uniform Chart of Accounts implemented during 2022 and 2023 in transition

# DEPARTMENT HIGHLIGHTS

## Assessing

The Assessing Department plays a vital role in the City's financial stability by determining the taxable value of all real and personal property within St. Louis. These assessments form the basis for property tax revenue, which funds critical services such as police and fire protection, infrastructure, parks, and more. Accurate, equitable assessments are essential to maintaining fairness in taxation, public confidence, and compliance with State of Michigan requirements.

The City of St. Louis contracts its assessing services through the City of Alma, forming a regional collaboration that has proven both efficient and effective. This partnership enables the use of a diversified professional team, rather than relying on a single in-house assessor or outside contractor. The result is greater consistency, improved accuracy, and year-round access to knowledgeable staff for property owners, businesses, and City departments.

This collaborative structure ensures coverage across all facets of property assessment — from residential, commercial, and industrial valuations to exemption management, land division reviews, and Board of Review support. The shared services model also improves efficiency through shared data systems and ensures compliance with evolving State Tax Commission standards.

Recognizing the need to modernize and standardize property data, the current fiscal year and the upcoming budget include funding to undertake a comprehensive review of commercial, industrial, and multi-family properties. This initiative aims to reassemble scattered historical records and establish consistent, defensible property values going forward. By doing so, the City seeks to improve equity across the tax base, reduce the risk of appeals, and enhance the quality of the assessment roll for years to come.

Though often working behind the scenes, the Assessing Department provides foundational support for the City's financial health, economic development efforts, and commitment to fair taxation for all property owners.

Property Class	2023 Values			2024 Values			2025 Values		
	Assessed	Taxable	Parcel Count	Assessed	Taxable	Parcel Count	Assessed	Taxable	Parcel Count
201 Commercial	10,633,700	7,571,788	122	10,802,000	9,168,884	125	12,554,500	9,404,990	125
301 Industrial	4,391,000	3,533,357	28	4,619,400	5,913,875	38	7,962,000	6,068,022	37
401 Residential	60,778,700	45,726,299	1,382	69,092,800	50,050,338	1,380	74,426,500	52,835,046	1,381
251 Commercial Personal	1,994,500	1,994,500	179	1,905,000	1,905,000	183	1,624,200	1,624,200	186
351 Industrial Personal	933,800	933,800	13	733,300	733,300	13	608,800	608,800	13
551 Utility Personal	2,416,600	2,416,600	2	2,346,100	2,346,100	2	2,664,800	2,664,800	2
<b>Total</b>	<b>81,148,300</b>	<b>62,176,344</b>	<b>1,726</b>	<b>89,498,600</b>	<b>70,117,497</b>	<b>1,741</b>	<b>99,840,800</b>	<b>73,205,858</b>	<b>1,744</b>

# DEPARTMENT HIGHLIGHTS



Assessing Department Performance Measurements			
City of St. Louis	2022 for 2023 Assessment	2023 for 2024 Assessment	2024 for 2025 Assessment
Appeals to March Board of Review (MBOR)	19	7	7
Appeals to Michigan Tax Tribunal (MTT)	0	0	0
Petitions(s) at July Board of Review (JBOR)	1	4	0
Petitions(s) at December Board of Review (DBOR)	0	6	1
PRE Assessor Adjustments (State Statute July 2022 - no longer BOR)	1	17	3
Disabled Veterans Exemptions (no longer BOR)	*	*	10
PRE Denials Department of Treasury	136	11	3
Property Transactions processed	102	339	311
Arms-Length Sales	62	138	108
Principle Residence Affidavits and/or Rescinds	87	161	100
Address Changes	410	606	277
New Parcels added (including Personal Property)	9	23	6
Sketches edited	239	135	18
Neighborhoods - Economic Condition Factor (ECF)	✓	✓	✓
Hours spent in continuing education (Kathy)	69	64	64
Hours spent in continuing education (Hannah)	42	30	86
Personal Property Physical Canvas	✓	✓	✓
Personal Property Statements processed	77	66	35
<b>Total Properties Inspected (including Personal Property)</b>	551	225	82
Building & Zoning Permits	88	70	66
Sales Verification (physical & office review)	✓	✓	✓
Legal Description changes (splits, combinations, & GIS corrections)	17	18	21

# DEPARTMENT HIGHLIGHTS

## Public Services & Utilities

The Public Services Director, Keith Risdon, oversees the critical infrastructure systems that serve the City of St. Louis. Keith oversees three operational divisions: the Department of Public Works, the Water/Wastewater Department, and the Electric Department. Collectively, these divisions are responsible for maintaining and operating the City's electric system, water mains, storm sewers, sanitary sewers, roadways, and wastewater treatment facilities. In addition, the department provides maintenance support for the municipal cemetery, City parks, and the City pool — ensuring that both essential services and recreational spaces are cared for year-round.

Keith Risdon plays a central role in strategic infrastructure planning for the City, including identifying funding opportunities, applying for Drinking Water State Revolving Fund (DWSRF) assistance, and coordinating with engineers and contractors on capital improvement projects. His leadership ensures that major utility upgrades are well-planned, fully funded, and executed efficiently to minimize disruption and maximize long-term value to the community.



The Department of Public Works is responsible for the maintenance of public spaces and infrastructure. Core responsibilities include:

- Maintaining and repairing roads and public properties
- Providing snow removal services during winter months
- Overseeing City facility maintenance
- Managing yard waste, brush, and leaf collection programs
- Supporting cemetery and park maintenance
- Supporting pool operations and water service for public facilities

The Water/Wastewater Department ensures the safe delivery of drinking water and the effective treatment of wastewater. Responsibilities include:

- Maintaining and repairing City water mains and water towers
- Performing residential water sample testing
- Operating and maintaining the wastewater treatment plant
- Managing five wastewater pumping stations
- Overseeing cemetery grave preparation and burials
- Supporting water service for public facilities



## DEPARTMENT HIGHLIGHTS

The Electric Department maintains the City's municipal electric system and ensures a reliable power supply. Responsibilities include:

- Maintaining the electric distribution system, including lines and transformers
- Operating the City's hydroelectric dam
- Trimming trees near power lines to prevent outages
- Maintaining street lighting across the community
- Responding to outages and electrical emergencies



The Public Services Departments are responsible for some of the most highly regulated and technically demanding services in the City — from delivering clean drinking water and maintaining stormwater systems to overseeing electric distribution and operating the wastewater treatment plant. To meet these responsibilities safely and effectively, the department places a strong emphasis on continuing education, compliance training, and professional certification.

Team members regularly participate in training programs and maintain required certifications across a wide range of specialties, including:

- Occupational Health and Safety (OSHA) compliance and workplace safety standards
- Lineman training and electrical safety for those working on the City's distribution system
- Commercial Driver's Licenses to operate specialized vehicles and equipment
- Drinking Water Certifications as required by the Michigan Department of Environment, Great Lakes, and Energy (EGLE)
- Wastewater Treatment Certifications for the operation of the City's treatment plant and pump stations
- Pesticide Applicator Licenses for vegetation control and environmentally safe maintenance practices
- Certified Pool Operator (CPO) certification for managing municipal pool operations and water chemistry
- Certified Playground Safety Inspector (CPSI) training to ensure City parks meet national safety standards
- Stormwater Operations and Maintenance Certification, critical for managing runoff, reducing erosion, and protecting waterways

This depth of knowledge allows the Public Services team to stay current with state and federal regulations, implement best practices, and respond to emergencies and technical challenges with professionalism and confidence.

## DEPARTMENT HIGHLIGHTS

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By investing in ongoing training and credentialing, the City of St. Louis ensures that its infrastructure is not only maintained — but maintained by a highly capable, safety-conscious, and well-trained workforce dedicated to excellence in public service.



With a significant increase in construction and utility work throughout the City, the Public Services Department plays a critical role in monitoring outside contractors, responding to infrastructure disruptions, and ensuring that City standards are upheld. Staff are frequently called upon to inspect work zones, coordinate access to public infrastructure, and repair damage or clean up areas left in disarray by external vendors.

This surge in construction has also led to a notable increase in MISS DIG locate requests, as required under state law. Each request requires timely and accurate marking of underground utilities to prevent damage to the City's water, sewer, electric, and storm systems. The department has adapted by increasing internal coordination and response tracking to protect City assets and public safety while keeping pace with construction demands.

By staying hands-on and responsive during periods of heightened activity, Public Services ensures that critical infrastructure is protected, community disruptions are minimized, and work performed on behalf of the City or private property owners meets professional and environmental standards.

## DEPARTMENT HIGHLIGHTS

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### **Community Service Department**

The Community Services Department plays a vital role in maintaining the safety, livability, and overall quality of life in the City of St. Louis. This department oversees rental housing inspections, code enforcement, zoning compliance, and serves as the local contact for building permit coordination.

The department is currently staffed by one full-time employee, Community Services Coordinator Dori Foster, who manages day-to-day operations and serves as the City's direct liaison for property maintenance, permitting, and enforcement issues.

In the past year, the City experienced a significant transition with the retirement of longtime part-time Building Inspector Paul Erskine. In response, the City began contracting with Gratiot County for building inspection services, ensuring continued access to licensed inspectors and professional expertise for construction-related permitting and inspections. Dori now works closely with the County's inspectors to coordinate these services while continuing to manage all rental inspections and code enforcement locally.

Key responsibilities of the department include:

- Rental Inspections – Conducted to ensure safe, habitable living conditions for tenants and proper maintenance by property owners
- Code Enforcement – Enforcing City ordinances related to property upkeep, nuisance conditions, signage, and other quality-of-life concerns
- Zoning Review – Administering zoning permits for fences, pools, sheds, and other property improvements, and ensuring conformance with the City's zoning regulations
- Building Permits – Facilitated through Gratiot County, with Dori acting as the City's point of contact to help residents and contractors navigate the permitting process

Though small in staffing, the Community Services Department has a broad and highly visible impact. From preserving neighborhood standards to ensuring responsible development, it plays a critical role in keeping St. Louis a safe, orderly, and welcoming community.



# DEPARTMENT HIGHLIGHTS



Enforcement										
Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
BLIGHT	27	20	28	15	19	17	20	21	26	48
Condemnation	2	2	2	2	1	0	2	1	3	0
Noxious Weeds	218	228	138	89	91	70	107	128	133	132
Other	4	2	9	9	36	3	5	2	5	2

Rental Certificates										
Complex Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Duplex	14	14	14	14	15	15	15	15	15	15
Multi Family	49	49	46	47	48	48	48	48	47	48
Single Family	143	143	143	142	151	158	129	130	119	108

Building Permits										
Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Roof	37	37	46	26	25	23	21	28	17	13
Res. Add/Alter/Repair	18	8	7	11	9	9	13	10	8	4
Res. New Construction	1	0	3	1	0	1	1	0	4	0
Commercial Add/Alter/Repair	6	4	6	0	4	2	3	2	0	1
Commercial New Building	3	2	2	1	4	0	1	0	0	0
Demolition	3	4	3	2	1	5	3	7	0	6
Fence	13	10	10	9	18	5	9	12	11	10
Signs	2	7	5	4	5	3	7	6	4	0
Lot Split and Combine	5	2	0	0	0	1	0	2	0	0
Porch/Deck	4	5	3	10	2	6	7	3	4	3
Mobile Home Placement	1	0	2	0	0	0	3	0	9	1
Soil Erosion Permits	4	4	1	3	1	1	3	2	5	11
Other	24	31	30	38	29	31	13	17	16	19

# DEPARTMENT HIGHLIGHTS

## Police Department

The St. Louis Police Department is a full-service law enforcement agency committed to ensuring the safety and security of all residents, businesses, and visitors. Under the leadership of Chief Richard Ramereiz Jr. and Sergeant Kristi Forshee, the department operates 24 hours a day, 7 days a week, providing responsive, professional, and community-focused policing.



The department is staffed by a dedicated team consisting of:

- 6 full-time patrol officers
- 2 part-time officers
- 4 reserve officers who provide support during special events, staffing shortages, or emergency situations
- A full-time Police Clerk, who serves as the department's primary administrative and customer service support

The Police Clerk plays a vital role in maintaining day-to-day operations within the department. In addition to answering phones, assisting walk-in visitors, and directing inquiries to appropriate personnel, the Clerk is responsible for filing police reports, issuing garage sale and other permits, and managing the prescription medication drop box, which allows residents to safely dispose of unused or expired medications — contributing to community health and safety.

The department's core duties include:

- Routine patrols to deter crime, ensure public safety, and maintain visibility throughout the community
- Accident response and traffic enforcement, including DUI enforcement and traffic safety initiatives
- Criminal investigations, ranging from theft and assault to drug enforcement and property crimes
- Motorist assistance, helping stranded drivers or responding to vehicle lockouts and breakdowns
- Civilian fingerprinting and PBT (preliminary breath testing) services, often required for employment, licensing, or legal matters
- Gun purchase permits and related background checks in compliance with state regulations



## DEPARTMENT HIGHLIGHTS

Beyond law enforcement, the department actively participates in community outreach and engagement efforts, building relationships with residents and supporting public education around crime prevention, emergency preparedness, and youth safety. With a deep commitment to public trust, transparency, and professional development, the Police Department continues to adapt to evolving public safety needs while maintaining a strong presence in the community. From routine patrols to complex investigations, every member of the department contributes to making St. Louis a safer and more connected place to live and work.

Mutual Aid Assists										
Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
MMR	102	61	87	88	98	74	42	60	75	50
Fire/Rescue	49	40	35	38	35	21	22	32	42	33
County	38	30	26	48	47	53	45	22	53	49
APD	35	36	48	58	59	62	106	38	137	122
MAGNET	1	2	3	2	1	0	0	0	2	1
MSP	55	55	8	3	7	5	5	6	5	8
Breck		1	2	4	1	1	3	0	1	1
Uncategorized	24	37	31	21	23	20	13	14	20	15
Total	304	262	240	262	271	236	236	172	335	279

Incident Summary										
Type of Incident	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CSC or Sex Crime Related	26	23	34	34	22	20	36	25	12	22
Theft Crime	44	47	59	66	71	53	28	35	22	28
Assault Type Crime	102	100	114	120	128	58	80	80	109	91
Fraud	18	23	18	20	16	19	15	12	16	10
Weapons Offenses	5	6	1	0	2	4	5	6	6	9
Juvenile Related	14	20	23	33	42	11	27	13	42	44
Non-Criminal Offense	722	587	659	759	640	543	666	671	565	838
Property Crimes	48	32	38	46	50	48	40	27	105	48
Misc. Criminal Offenses	82	76	89	138	104	199	119	73	133	97
Vehicle Related Crimes	143	179	194	204	228	150	86	75	109	164
Welfare Checks	43	48	62	64	85	59	78	58	81	86

# DEPARTMENT HIGHLIGHTS

## Fire Department

Fire and Rescue protection for the City of St. Louis is provided through the Mid-Michigan Community Fire Control Authority, operating as the St. Louis Area Fire Department (SLAFD). This collaborative authority includes the City of St. Louis and the surrounding Townships of Bethany, Jasper, and Pine River, with each entity contributing to the department's annual costs. Fire response expenses are apportioned based on a four-year rolling average of fire runs, while rescue run costs are assessed per call.

The SLAFD is a paid-volunteer department, with firefighters and officers receiving per-call stipends for both response and training activities. The department operates under the leadership of Chief Bill Coty, whose dedication and innovation have significantly advanced local fire and rescue services.

Chief Coty has been instrumental in securing numerous grants, which have allowed the department to purchase up-to-date equipment and personal protective gear, enhancing the safety and effectiveness of operations. He also launched a state-recognized training program that continues to draw praise for its professionalism and effectiveness.

In 2022–2023, the department partnered with GI-TEC to introduce a Public Safety Training Program for high school students, helping to build future interest in emergency services careers and strengthening community engagement.



A major achievement in 2023–2024 was the development of Gratiot County's first dedicated fire training center, funded by the Gratiot County Community Foundation (GCCF). This state-of-the-art facility includes:

- Forcible entry training prop
- VEIS (Vent-Enter-Isolate-Search) training windows
- Movable interior walls
- Industrial-grade smoke machine

These features enable instructors to create realistic training scenarios that include fire attack, search and rescue, thermal imaging, ventilation, ladder operations, and forcible entry — giving firefighters hands-on experience in a controlled but challenging environment.

# DEPARTMENT HIGHLIGHTS

SLAFD's dedication to fire safety and prevention has also led to outstanding statewide recognition. In 2024, the department:

- Ranked in the top 10 in Michigan for smoke and carbon monoxide alarm installations, placing above many large, full-time departments
- Installed 1,294 smoke and CO alarms, topping the leaderboards for part-paid fire departments across the state

In addition to emergency response, the department remains highly active in the community through:

- Fire prevention programs at local schools
- Participation in parades and public safety events
- Shop with a Hero program
- Ongoing smoke detector outreach

The steady increase in calls reflects the growing demand for high-quality emergency services, and the department continues to rise to the challenge with professionalism, preparedness, and community dedication.

FIRE RUNS						
	2019	2020	2021	2022	2023	2024
City	17	13	22	18	7	12
Bethany Twp	12	5	6	9	6	5
Jasper Twp	14	11	14	11	10	14
Pine River Twp	10	16	14	10	4	7
Mutual-aid	23	31	41	25	41	46
Total	76	76	97	73	68	84

RESCUE RUNS						
	2019	2020	2021	2022	2023	2024
City	183	177	180	214	185	250
Bethany Twp	24	32	42	44	38	36
Jasper Twp	40	28	47	52	37	36
Pine River Twp	46	42	34	37	55	45
Mutual-aid	0	0	1	1	4	34
Total	293	279	304	348	319	401



## DEPARTMENT HIGHLIGHTS

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### **T.A. Cutler Memorial Library**

The T.A. Cutler Memorial Library is directed by Jessica Little, and currently employs one full-time and two part-time library aides. Library services have been a tradition in St. Louis since 1873.

The library is home to approximately 33,000 physical items: books, magazines, audiobooks, videos, puzzles, games, hotspots, and music cd's. Via participation in an interlibrary loan system, materials can be requested from the collections of 436 other libraries throughout the state, encompassing about 35 million items. The library provides access to over 1.5 million digital items: ebooks, audiobooks, magazines, streaming video, comics, and songs. Through the Michigan eLibrary, patrons can practice for standardized tests, download legal forms, learn a new craft or hobby, view automotive repair manuals, conduct genealogic searches, find resources for research papers and homework assignments, and much more, using the libraries computers or anywhere they have access to the internet.

The library offers public computers with high-speed internet access and word-processing software for patrons and visitors. These computers are used for everything from recreational games, to casual research, to online classes and job applications. WiFi is available within and outside the building, extending beyond the parking lot, for 24/7 access. Six wireless hotspots circulate to provide patrons short-term internet access from home or on the road. The library provides copy, print, scan, laminate, and fax services to the public.

Special programs, a summer reading program, and regular story times are presented throughout the year for enjoyment and enrichment of area residents. St. Louis elementary classes visit the library during the school year. The library offers a free book to children during December.

The library subscribes to the Gratiot County Herald and Morning Sun in print, as well as thirty magazines, and provides a comfortable seating area for readers. It will soon offer digital access to 4,500 news sources from around the US—120 of them from Michigan. It maintains a collection of local history documents and newspaper clippings and is a repository for documents related to the Superfund sites. The library has copies of local newspapers on microfilm dating back to the late 1800s, and Michigan History magazines dating back to 1938.

The library with the help of DPW maintains grounds for public use that encompass one block, with numerous flower beds, benches, and a gazebo modeled on the old well house from the days of the magnetic mineral springs. The library hosts a collection of historic photographs of the city, three original pieces of artwork from the Park Hotel, a portrait sketched by Naoma Lewis Church, and a large painted canvas wall-hanging by Lindsay Thiempkey. A small meeting room is available to the public on a first come, first served basis. Reservations are available to nonprofit organizations and for public meetings, and for a small fee to for-profit entities. Various sized tables and multiple seating options are available throughout the building for personal use or for meeting up and working on projects with others.



## DEPARTMENT HIGHLIGHTS

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The library disseminates documents and information for various organizations at the federal, state, and local level, including the IRS, Michigan Treasury, FTC, CPB, Secretary of State's Office, EightCap, MDHHS, and more. The library partners with United Way to provide Volunteer Income Tax Assistance (i.e. preparation and filing of income tax returns) for those who meet the IRS requirements. Trained library staff are available to answer questions and help with locating resources on a wide range of topics.

Working with the Friends of the Library, the library facilitates two used book sales per year, providing a location for people to donate unwanted books, videos, etc., which are then sorted and either added to the collection, sold to support the library, or responsibly recycled.

Recent projects include replacing the landscaping and improving the lighting around the roadside side; expanding and increasing marketing of digital collections, resulting in significantly increased usage; expanding and promoting the circulating jigsaw collection, resulting in increased usage; adding a circulating board & card game collection; increasing the number of hotspots in circulation; increasing the number of patrons served through the VITA Scan & Go program; offering remote and on-site access to 4,500 digital news sources from around the country, including The Morning Sun, Midland Daily News, Saginaw News, Bay City Times, Detroit News, and Grand Rapids Press; providing lesson plans and worksheets for grades K through 5<sup>th</sup> via the EducateStation database; and initiating a Space Utilization Study to direct the expansion project.

Goals and upcoming projects include:

- Adding security cameras (in progress)
- Installing a people-counter to better track usage patterns (still in progress)
- Completing the Space Utilization Study and Master Plan to direct the expansion project (in progress)
- Soliciting community input on the library expansion project
- Updating library policies
- Inventorying and weeding the collection to increase browsability, access, and usage
- Migrating computers to Windows 11 and replacing or retiring obsolete hardware
- Increasing library activities and programs for teens and adults
- Expanding our *Library of Things* collection
- Determining blueprints for the library expansion project

Possible projects

- Creating a new library website
- Offering part or all of the Biblioboard Community Engagement Package
- Purchasing a solar powered device charging station for the library grounds
- Organizing and digitizing our local history newspaper clippings
- Replacing our current integrated library system software



# DEPARTMENT HIGHLIGHTS

- Creating a cooperative education position for a high school student or partnering with Michigan Works! to offer youth work experience
- Providing outreach services, including possible off-site programming or remote service.

Annual Library Statistics								
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Visits	36,100	30,500	31,640	22,528	10,460	20,537	25,316	22,309
Reference Questions	3,756	3,776	3,130	2,450	1,813	2,353	2,729	2,821
Programs	133	179	208	136	20	125	138	141
Program Attendance	2,876	3,309	3,283	2,016	124	2,128	2,934	2,733
Circulation of Items	23,486	21,759	22,661	18,932	15,426	16,371	18,277	20,237
Computer Use	4,982	4,462	4,393	2,861	1,593	1,668	1,506	2,110
Wi-Fi Log-on's	Not Avail	8,756	8,778	10,874	6,957	8,006	10,164	8,458



## DEPARTMENT HIGHLIGHTS

### W.T. Morris Memorial Swimming Pool

Located in the heart of Downtown St. Louis, the W.T. Morris Memorial Swimming Pool has a long-standing tradition of serving the community by providing a safe, fun, and inclusive recreational space for families, youth, and visitors each summer. The pool is not only a place to cool off — it's a vital part of the City's seasonal recreation program and a centerpiece for community engagement.

The pool is operated by a dedicated seasonal team under the leadership of Pool Director Payton Kuhn, who oversees daily operations, staff supervision, event coordination, and marketing efforts. In addition to managing day-to-day logistics, the director handles administrative duties such as scheduling, sponsorship outreach, and creating promotional materials to increase participation and community support.

The team also includes certified American Red Cross lifeguards, who are responsible for ensuring swimmer safety by enforcing pool rules, responding to emergencies, and maintaining cleanliness and order in the pool and pool house. Alongside them, front desk associates manage customer service functions — including daily admissions, season pass sales, and attendance tracking — and play a key role in organizing the daily flow of pool operations.

The pool has navigated several recent challenges, including closure during the 2020 season due to the global pandemic. In 2021, the facility reopened with a shortened season and reduced hours due to staffing limitations. Despite these setbacks, the City invested in improving internal operations. A significant effort was made to document procedures and establish training materials, which helped streamline operations for the 2022 season and beyond, providing consistency and support for new staff.



## DEPARTMENT HIGHLIGHTS

Now under stable leadership, the W.T. Morris Memorial Pool is focused on expanding programming and community offerings. Upcoming plans include:

- Introducing wellness activities such as aquatic yoga and low-impact fitness classes
- Developing a youth water safety program to teach basic swimming skills and promote safe habits around water
- Exploring additional sponsorship opportunities and themed events to boost community engagement

As the pool prepares for another summer season, the continued focus is on safety, service, and community connection. Whether it's through recreational swimming, special events, or new health-oriented offerings, the W.T. Morris Pool remains a beloved and vital asset in the City's public service portfolio.

Annual Pool Statistics						
Activity	2019	2020	2021	2022	2023	2024
Free Swims	5	closed due to COVID	3	13	29	20
Season Banner Sponsors	18		NA	10	18	8
Sponsor Funds Raised	\$ 1,800		\$ 600	\$ 3,725	\$ 4,725	\$4,250
Certified Lifeguards	Unavailable		3	9	10	9
Number of Hours Open	Unavailable		269	384	333	381
Number Days Open (>1hr)	Unavailable		41	74	69	79
Patrons Logged	Unavailable		1121	3524	4311	4926
Average Temperature	Unavailable		81	80	78	78
Average Daily Attendance	26		27	48	62	51

**RESOLUTION 2025-09  
CITY OF ST LOUIS  
2025-2026 BUDGET ADOPTION**

Minutes of the regular meeting of the City Council of the City of St. Louis, County of Gratiot, Michigan held on the 3rd day of June 2025, at 6:00 PM.

Present:  
Absent: None

The following preamble and resolution were offered by Member \_\_\_\_\_, and supported by Member \_\_\_\_\_:

**WHEREAS**, the City Manager has submitted and filed with the City Council a proposed budget estimating revenues and expenditures for 2025-2026 fiscal year, as required by Chapter VII, Section 7 of the City Charter and Act 2, Michigan Public Acts of 1968, as amended, and

**WHEREAS**, the City Council in accordance with Act 621 Michigan Public Acts of 1978, as amended, has set the date June 3, 2025 for a public hearing at 6:00 o'clock PM, or as soon thereafter as the agenda permits, to receive citizen comment on the proposed budget as presented herein. A copy of the affidavit of publication of said public hearing is on file with the City Clerk.

**NOW, THEREFORE, BE IT RESOLVED**, the City Council, after such hearing thereon and consideration thereof, does hereby adopt said budget as represented herein and fixes the tax of fifteen (15) mills for general operating purposes (subject to Headlee rollbacks and adjusted to 13.0548 mills) , to be raised by a general ad valorem tax upon owners of real and personal property in the City, by the authority granted, and in accordance with the Michigan Constitution, the General Property Tax Act 206, Michigan Public Acts of 1893, as amended, and City Charter, Chapter VII, subject to limitations therein.

**BE IT FURTHER RESOLVED**, that the City Treasurer be authorized and directed to make such transfers between the various funds in accordance with the adoption of the budget as follows:

**RESOLUTION 2025-09  
CITY OF ST LOUIS  
2025-2026 BUDGET ADOPTION**

**GENERAL FUND**

REVENUES		EXPENDITURES	
Taxes	\$ 927,095	General Government	
Federal Grants	-	Legislative	\$ 38,560
State Grants	901,245	Executive	90,289
Charges for Services	685,405	Clerk	42,829
Interest & Rents	53,500	Board of Review	5,720
Licenses & Permits	32,645	Finance	96,698
Other Revenue	448,861	Assessing	95,120
Other Financing Sources	-	Elections	18,400
		Hall & Grounds	207,100
		Corporate Council	10,000
		Public Safety	
		Building & Code Enforcement	101,582
		Public Works	
		Cemetery	113,800
		Public Works	280,740
		Community & Economic Development	
		Planning	37,600
		Development	506,457
		Industrial Park	15,842
		Blight	-
		Community Promotion	73,192
		Recreation & Culture	
		Pool	108,819
		Parks Maintenance	123,538
		Capital Outlay	79,037
		Debt	84,453
		Other Financing Uses	1,376,209
		Contingency	75,000
From Fund Balance	532,234	To Fund Balance	-
Total Revenues	<u>\$ 3,580,985</u>	Total Expenditures	<u>\$ 3,580,985</u>

**CEMETERY PERPETUAL CARE FUND**

REVENUES		EXPENDITURES	
Charges for Services	\$ 2,100	Other Financing Uses	\$ -
Interest & Rents	5,400		
Other Financing Sources	-	Other Financing Uses	-
From Fund Balance	-	To Fund Balance	7,500
Total Revenues	<u>\$ 7,500</u>	Total Expenditures	<u>\$ 7,500</u>

**RESOLUTION 2025-09  
CITY OF ST LOUIS  
2025-2026 BUDGET ADOPTION**

**MAJOR STREET FUND**

REVENUES		EXPENDITURES	
Federal Grants	\$ -	Highways Streets & Bridges Maint.	\$ 233,664
State Grants	638,896	Capital Improvements	361,000
Interest & Rents	17,000		
Other Revenue	16,000		
Other Financing Sources	-	Other Financing Uses	157,291
From Fund Balance	80,059	To Fund Balance	-
Total Revenues	<u>\$ 751,955</u>	Total Expenditures	<u>\$ 751,955</u>

**LOCAL STREET FUND**

REVENUES		EXPENDITURES	
State Grants	\$ 248,127	Highways Streets & Bridges Maint.	\$ 233,969
Interest & Rents	16,200	Capital Improvements	514,500
Other Revenue	-		
Other Financing Sources	157,291	Other Financing Uses	-
From Fund Balance	326,851	To Fund Balance	-
Total Revenues	<u>\$ 748,469</u>	Total Expenditures	<u>\$ 748,469</u>

**PUBLIC SAFETY FUND**

REVENUES		EXPENDITURES	
Taxes	\$ 135,797	Police	\$ 1,358,936
State Grants	17,400	Fire	169,405
Interest & Rents	50		
Fines & Forfeitures	250	Capital Outlay	-
Other Revenue	-	Debt Service	1,365
Other Financing Sources	1,376,209	Other Financing Uses	-
From Fund Balance	-	To Fund Balance	-
Total Revenues	<u>\$ 1,529,706</u>	Total Expenditures	<u>\$ 1,529,706</u>

**DOWNTOWN DEVELOPMENT AUTHORITY**

REVENUES		EXPENDITURES	
Taxes	\$ 60,914	Community & Economic Development	\$ 47,679
Interest & Rents	8,958	Debt Service	-
Other Revenue	-	Other Financing Uses	-
From Fund Balance	-	To Fund Balance	22,193
Total Revenues	<u>\$ 69,872</u>	Total Expenditures	<u>\$ 69,872</u>

**RESOLUTION 2025-09  
CITY OF ST LOUIS  
2025-2026 BUDGET ADOPTION**

**T.A. CUTLER MEMORIAL LIBRARY**

REVENUES		EXPENDITURES	
Taxes	\$ 248,000	Recreation & Culture	333,175
State Grants	10,934	Capital Outlay	45,000
Fines & Forfeitures	56,330		
Interest & Rents	45,000		
Other Revenue	17,911		
Other Financing Sources	-	Other Financing Uses	-
From Fund Balance	-	To Fund Balance	-
Total Revenues	<u>\$ 378,175</u>	Total Expenditures	<u>\$ 378,175</u>

**BE IT FURTHER RESOLVED**, that the City Manager be authorized to direct transfers between department levels of up to \$5,000 and to allocate available contingency to functions as needs arise.

The vote on the foregoing resolution was as follows:

Ayes:  
Nays: None  
Absent: None

Resolution declared adopted.

\_\_\_\_\_  
Jamie Long, City Clerk

**CERTIFICATE**

I, Jamie Long, City Clerk of the City of Saint Louis, do hereby certify the foregoing to be a true and correct copy of the resolution adopted by the Saint Louis City Council at a regular meeting held June 3, 2025 at 6:00 PM, EDT.

\_\_\_\_\_  
Jamie Long, City Clerk

## **101 - General Fund**

The General Fund typically serves as the chief operating fund of a local government. It is used to account for and report all financial resources except those required to be accounted for in another fund. The General Fund's primary revenue sources are the general tax levy, state shared revenues, certain state and federal grants, and fees and charges of the General Fund departments. Most of the current activities of the local unit of government are accounted for through the General Fund. Its use is mandatory for all primary units of government. A budget is required to be adopted by City Council. This fund is a governmental accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
TAXES							
101.000.000.404.000	CURRENT TAX REVENUE	750,537	773,418	822,411	821,888	817,991	863,066
	AD VALOREM ROLL					854,085	902,686
	RETURN TO BETHANY PER 425 AGREEMENT					(2,732)	(2,527)
	TIFA CAPTURE					(31,867)	(35,548)
	BROWNFIELD CAPTURE					(1,495)	(1,545)
					<b>GL # FOOTNOTE TOTAL:</b>	<b>817,991</b>	<b>863,066</b>
101.000.000.414.000	NET PY TAX ADJ - BOR/MTT ETC	1,355	6				
	ACTUAL						
101.000.000.432.000	PILOT	3,969	5,733	6,244	4,500	6,244	6,200
	EST					6,244	6,200
101.000.000.432.002	PILOT - MSHDA RETURN CAMBRIDGE	1,094	1,137	7,024	1,137	1,300	1,300
	EST					1,300	1,300
101.000.000.432.003	PILOT - MSHDA RETURN REVERVIEW	1,104	1,156	6,570	1,192	1,192	1,192
	RIVERVIEW					1,192	1,192
101.000.000.434.000	MOBILE HOME FEES	980	1,084	996	1,086	1,086	1,086
	90.50 PER MONTH					1,086	1,086
101.000.000.437.000	CURRENT TAXES-IFT	13,680	15,315	15,908	15,908	15,908	13,672
	IFT TAXES					15,908	13,672
101.000.000.445.000	PENALTIES & INTEREST - TAXES	9,993	11,600	5,365	5,900	4,786	5,900
	ADJ TO ACT					4,786	0
	ESTIMATE					0	5,900
					<b>GL # FOOTNOTE TOTAL:</b>	<b>4,786</b>	<b>5,900</b>
101.000.000.447.000	PROPERTY TAX ADMINISTRATION FEE	30,653	31,108	18,314	33,000	32,993	34,679
	ADMIN FEES					32,993	34,679
	TAXES	813,365	840,557	882,832	884,611	881,500	927,095
FEDERAL GRANTS							
101.000.000.528.000	OTHER FEDERAL GRANTS	415,901					
	ARPA - CITY SHARE						
	FEDERAL GRANTS	415,901					
STATE GRANTS							
101.000.000.573.000	LOCAL COMMUNITY STABILIZATION SHAF	10,460	14,128	9,203	9,500	9,203	9,200
	EST					9,203	9,200
	STATE CONTINUES TO CHANGE FORMULAS						
101.000.000.574.000	STATE SHARED REVENUES	715,010	730,948	570,024	726,698	847,272	866,177
	CONSTITUTIONAL					578,192	591,471
	STATUTORY - STANDARD					140,644	146,270
	STATUTORY - TAXABLE VALUES					17,464	17,464
	STATUTORY - WEIGHTED POP					4,624	4,624
	STATUTORY - YIELD					106,348	106,348
	1/2025 & 2/2025 ESTIMATE REPORTS						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>847,272</b>	<b>866,177</b>
101.265.000.574.002	METRO RIGHT OF WAY FUNDS	26,851	25,620		25,686	25,868	25,868
	EST					25,868	25,868
101.732.000.569.000.0081	STATE GRANTS - OTHER		105,991				
	STATE GRANTS	752,321	876,687	579,227	761,884	882,343	901,245
CHARGES FOR SERVICES							
101.000.000.640.000	OVERHEAD SERVICE CHARGES	652,300	410,378	611,307	413,669	588,000	617,400
	EST PER CALC					588,000	617,400
	ADJ FOR CHANGES IN ACTIVITY						
101.215.000.607.000	FEES - FOIA			667		470	
	ADJ TO ACT					470	0
101.253.000.626.000	CHARGE FOR SERVICES	1,180	1,238	1,919	600	1,750	1,000
	COPY/FAX/POST CHARGES EST BASED ON PYS					250	250
	NSF CHARGES EST BASED ON PYS					1,500	750

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
101.253.000.640.000	ACCOUNTING SERVICES CHARGES	27,126	28,483	28,740	29,906	31,100	32,655
	PROCESSING FOR FIRE					12,208	12,818
	PROCESSING FOR GAWA					16,114	16,920
	PROCESSING FOR SLIPR					2,778	2,917
						<b>GL # FOOTNOTE TOTAL:</b>	<b>31,100</b>
							<b>32,655</b>
101.265.000.607.000	FEES - STATUTE/CHARTER/ORDINANCE	500					
	TREND OR EST						
101.371.000.627.000	BUILDING INSPECTION REIMBURSEMENT	11,754	9,949	2,458	9,000	4,200	4,200
	EST					4,200	4,200
101.441.000.628.000	UTILITY INSPECTION FEES	3,600	2,200	1,600	2,200	2,200	2,200
	EST					2,200	2,200
101.567.000.633.001	FOUNDATIONS	5,438	1,180	5,597	2,500	4,200	2,500
	EST- ACTIVITY UNPREDICTABLE					4,200	2,500
101.567.000.633.002	GRAVE OPENINGS	15,950	10,350	10,100	12,000	12,000	10,000
	EST ON PY AVERAGES - NOT PREDICTABLE					12,000	10,000
	ADJ FOR CY TRENDING						
101.567.000.643.000	SALE OF CEMETERY LOTS	6,863	5,213	3,825	6,000	5,000	6,000
	EST ON PYS AVG - NOT EASILY PREDICTABLE					6,000	6,000
	CY TRENDING					(1,000)	0
						<b>GL # FOOTNOTE TOTAL:</b>	<b>6,000</b>
101.758.000.651.000	POOL USE/POOL PASS FEES	7,892	6,683	3,446	2,250	4,920	5,000
	EST					2,250	5,000
	CY TRENDING ADJUST					2,670	0
						<b>GL # FOOTNOTE TOTAL:</b>	<b>4,920</b>
							<b>5,000</b>
101.758.000.651.001	FREE SWIM/BANNER SPONSORS	3,925	4,750	2,475	5,000	4,200	4,200
	EST ON PYS ACTIVITY					4,200	4,200
101.770.000.651.000	RECREATION FEES - PARK SHELTER	705	275	455	240	420	250
	EST					240	250
	TRENDING ADJUST					180	0
						<b>GL # FOOTNOTE TOTAL:</b>	<b>420</b>
							<b>250</b>
CHARGES FOR SERVICES		737,233	480,699	672,589	483,365	658,460	685,405
INTEREST & RENTS							
101.000.000.665.000	INTEREST REVENUE	65,803	80,816	47,618	50,000	52,000	45,000
	INTEREST PROJECTION						
	BEGINNING TO SEE A DECLINE IN INTEREST					52,000	45,000
101.265.000.667.002	COMMUNITY CENTER RENTAL	3,206	4,588	9,619	8,500	9,700	8,500
	ESTIMATE					9,700	8,500
	INCREASE DUE TO REGULAR USE BY MMR						
INTEREST & RENTS		69,009	85,404	57,237	58,500	61,700	53,500
OTHER REVENUE							
101.000.000.674.000	DONATIONS AND CONTRIBUTIONS	4,892	4,845	5,368	4,600	5,368	4,800
	HOFFMEYER - UNRESTRICTED COMM					5,368	4,800
101.000.000.676.000	MISCELLANEOUS REIMBURSEMENT		218				
	RESTITUTION PAYMENT						
	SLIPR START UP COST REIMB						
101.215.000.676.000	MISCELLANEOUS REIMBURSEMENT		124				
	SHOULDN'T BE THERE						
101.253.000.676.000	MISCELLANEOUS REIMBURSEMENT	1,302	6	(5)			
101.262.000.676.000	MISCELLANEOUS REIMBURSEMENT	1,500		4,698		4,698	
	ELECTION REIMB SPECIALS / SOM REIMB					4,698	0
101.265.000.676.000	MISCELLANEOUS REIMBURSEMENT		222	444		410	
	CURRENT TREND					410	0
101.441.000.676.000	MISCELLANEOUS REIMBURSEMENT	1,037	9,300	172		172	
	MISC ADJ TO ACT					172	0



REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
OTHER REVENUE							
101.441.000.684.000	MISCELLANEOUS REVENUE	575	4,542	2,189		2,189	
	CY TRENDING ADJUSTMENT					2,189	0
101.567.000.684.000	MISCELLANEOUS REVENUE		340				
	EST						
101.728.000.674.000	CONTRIBUTIONS/GRANTS - COMM DEV GF						400,000
	HOMEOWNERS REHAB GRANT					0	400,000
101.735.000.674.000.0006	DONATIONS/CONTRIBUTIONS	3,500	3,125	3,275		3,275	
	INVENERGY					3,275	0
101.758.000.674.000	DONATIONS/CONTRIBUTIONS- POOL OP		500				
	ESTIMATE						
	DONATIONS FOR FREE SWIM PUSH TO 20-21						
	TRENDING ADJUSTMENT						
101.770.000.674.000	DONATIONS/CONTRIBUTIONS	875					
	CY TRENDING						
101.770.000.674.001	DONATIONS/CONTRIBUTIONS-DONOR SPEC	5,000	5,000	5,000	5,000	5,000	44,061
	EQUIPMENT FOR LEPPHEN PARK TOTAL PROJ COST 25000						
101.770.000.676.000	MISCELLANEOUS REIMBURSEMENT	150					
	CY TRENDING ADJUSTMENT						
	OTHER REVENUE	18,831	28,222	21,141	9,600	21,112	448,861
OTHER FINANCING SOURCES							
101.000.000.693.000	SALE OF ASSETS (GOVT)			21,550		6,550	
	ACTUAL - NEED TO ADJ FOR INV					6,550	0
101.931.000.691.000	PROCEEDS ON LEASE FINANCING	20,694					
	OTHER FINANCING SOURCES	20,694		21,550		6,550	
LICENSES & PERMITS							
101.265.000.477.000	CABLE TV FRANCHISE FEES	25,949	22,231	10,194	20,050	20,050	18,045
	EST - TREND EXPECTED TO GO DOWN					20,050	18,045
	DUE TO UPTAKE IN STREAMING SERVICES						
101.371.000.476.001	RENTAL LICENSE	7,155	7,800	7,115	7,700	7,700	7,700
	EST					7,700	7,700
101.371.000.476.002	SOIL EROSION PERMITS	850	995	715	700	700	700
	EST					700	700
101.371.000.490.000	PERMITS	16,082	6,679	3,584	6,200	6,200	6,200
	EST					6,200	6,200
	LICENSES & PERMITS	50,036	37,705	21,608	34,650	34,650	32,645
TOTAL ESTIMATED REVENUES		2,877,390	2,349,274	2,256,184	2,232,610	2,546,315	3,048,751

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 101.000 - CITY COUNCIL							
101.101.000.702.000	SALARY & WAGES	8,131	8,085	7,297	8,975	10,148	13,080
	MAYOR SALARY					1,258	1,670
	COUNCIL MEMBER SALARIES					3,140	4,160
	COUNCIL MTG PER DIEM 24 REG 5 SPECIAL					5,750	7,250
	RAISED COMP LAST QTR OF 24-25						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>10,148</b>	<b>13,080</b>
101.101.000.710.000	EMPLOYEE BENEFITS	618	630	576	786	797	1,026
	FICA					777	1,001
	WORKERS COMP					20	25
					<b>GL # FOOTNOTE TOTAL:</b>	<b>797</b>	<b>1,026</b>
101.101.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC						125
	FLU SHOTS / MISC					0	125
101.101.000.727.000	OFFICE & GENERAL SUPPLIES	1,125	1,044	169	1,200	250	500
	MISC SUPPLIES					250	500
101.101.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	3,038	3,420	5,554	4,280	5,554	5,766
	EXTERNAL AUDIT COST (GOVT PORTION)					3,300	3,420
	AUDIT - SINGLE AUDIT ALLOC TO GOVT					2,254	2,346
					<b>GL # FOOTNOTE TOTAL:</b>	<b>5,554</b>	<b>5,766</b>
101.101.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	250	250	263	259	250	275
	CIVICS PLUS SUPPORT FEE					250	275
101.101.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS		46		1,876	500	2,376
	MML CONF LODGING / MILEAGE					0	1,876
	OTHER TBD					500	500
	REFRESHMENTS FOR MEETINGS						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>500</b>	<b>2,376</b>
101.101.000.832.002	EDUCATION & TRAINING		190		2,665		2,665
	MML CAPITAL CONFERENCE					0	2,665
	OTHER CONFERENCE/TRAINING TBD						
101.101.000.850.000	TECHNOLOGY AND COMMUNICATIONS		426		200	200	200
	IPAD MAINT					200	200
101.101.000.900.000	PRINTING & PUBLISHING	2,904	2,841	2,644	3,900	4,200	5,300
	MINUTES / ORDINANCES / PUBLIC HEARINGS					2,900	3,900
	NEWS SUBSCRIPTIONS FOR MONITORING					1,300	1,400
					<b>GL # FOOTNOTE TOTAL:</b>	<b>4,200</b>	<b>5,300</b>
101.101.000.955.000	INSURANCE & BONDS	180	186	183	228	185	230
	MML LIAB AND BONDS					185	230
101.101.000.956.000	MISCELLANEOUS EXPENSE	2,312	1,647	1,750	3,500	2,405	3,000
	EMPLOYEE APPRECIATION					1,800	2,300
	MISC					500	500
	GRATIOT CHAMBER EVENT					105	200
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,405</b>	<b>3,000</b>
101.101.000.960.000	MEMBERSHIP & DUES/FEES	3,469	3,643	3,826	3,881	3,826	4,017
	MML MEMBERSHIP					3,826	4,017
Totals for dept 101.000 - CITY COUNCIL		22,027	22,408	22,262	31,750	28,315	38,560
Dept 172.000 - CITY MANAGER							
101.172.000.702.000	SALARY & WAGES	22,891	21,750	22,784	26,500	29,228	42,028
	ADMIN ALLOCATION					26,500	42,028
	25-26 ADDITION OF ASSIST TO MANAGER						
	CHG IN SLPO 24-25					2,728	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>29,228</b>	<b>42,028</b>
101.172.000.710.000	EMPLOYEE BENEFITS	24,557	7,724	7,324	8,500	8,566	13,854
	FICA					0	3,215
	RETIREMENT					0	2,668
	WORKERS COMP					0	93
	HEALTH/LIFE/DENTAL/VISION					0	7,878

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 172.000 - CITY MANAGER							
TRENDING ADJ						8,566	0
GL # FOOTNOTE TOTAL:						8,566	13,854
101.172.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	25	25		25	25	50
FLU SHOTS / MISC						25	50
101.172.000.710.030	UNFUNDED PENSION LIABILITY PAYMENT		143,465	19,878	23,824	23,824	29,496
UNFUNDED PENSION LIAB						23,824	29,496
101.172.000.727.000	OFFICE & GENERAL SUPPLIES	198	99	68	228	150	150
MISC SUPPLIES						50	50
COPIES						100	100
GL # FOOTNOTE TOTAL:						150	150
101.172.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	91		15	3,518	815	1,450
MML CONFERENCE						15	650
SEMI ANNUAL - TEAM BONDING						800	800
GL # FOOTNOTE TOTAL:						815	1,450
101.172.000.832.002	EDUCATION & TRAINING	10		806	575	1,100	2,075
MML						350	575
SEMI ANNUAL - TEAM BONDING EVENTS						750	1,500
GL # FOOTNOTE TOTAL:						1,100	2,075
101.172.000.850.000	TECHNOLOGY AND COMMUNICATIONS	2,519	2,602	1,888	1,675	2,165	892
CELL PHONE & TABLET						650	670
SWITCHBOARD ALLOCATION						215	222
WKST - UPGRADE W11						1,300	0
GL # FOOTNOTE TOTAL:						2,165	892
101.172.000.955.000	INSURANCE & BONDS	266	275	270	294	270	294
ACTUAL W/O DIVDENDS / QUOTE						270	294
Totals for dept 172.000 - CITY MANAGER		50,557	175,940	53,033	65,139	66,143	90,289
Dept 215.000 - CLERK							
101.215.000.702.000	SALARY & WAGES	27,910	22,597	21,625	23,643	25,823	27,122
ADMIN ALLOCATION						0	27,122
TRENDING ADJ						24,915	0
CHG IN SLPO 24-25						908	0
GL # FOOTNOTE TOTAL:						25,823	27,122
101.215.000.710.000	EMPLOYEE BENEFITS	9,018	7,974	8,549	10,301	10,301	11,594
FICA						0	2,075
RETIREMENT						0	2,051
WORKERS COMP						0	71
HEALTH/LIFE/DENTAL/VISION						0	7,397
TRENDING ADJ						10,301	0
GL # FOOTNOTE TOTAL:						10,301	11,594
101.215.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	25				0	25
FLU SHOTS / MISC						0	25
101.215.000.727.000	OFFICE & GENERAL SUPPLIES	923	682	559	685	685	720
MISC SUPPLIES						685	720
101.215.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	342	544	354	600	350	600
CLERK INSTITUTE						350	600
101.215.000.832.002	EDUCATION & TRAINING	650	1,125	975	1,500	975	1,125
CLERK INSTITUTE						700	0
MAMC EDUCATION						275	275
CLERK ADVANCE TRAINING						0	350
MISC TRAINING						0	500
GL # FOOTNOTE TOTAL:						975	1,125
101.215.000.850.000	TECHNOLOGY AND COMMUNICATIONS	706	669	1,976	725	2,485	849
CELL PHONE ALLOWANCE						300	300
PERSONAL COMPUTER MAINT FOR REMOTE						0	150
ADOBE						310	320

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 215.000 - CLERK							
WKST UPGRADE W11						1,300	0
EST							
SCANNER REPLACED -W11 ISSUES						500	0
PHONE - SWITCHBOARD LINE						75	79
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>849</b>
101.215.000.955.000	INSURANCE & BONDS	239	247	243	269	243	269
ACTUAL W/O DIVDENDS / QUOTE						243	269
101.215.000.956.000	MISCELLANEOUS EXPENSE	202					
101.215.000.960.000	MEMBERSHIP & DUES/FEES	410	225	745	536	525	525
INTERNATIONAL INST. CLERKS X 2						225	225
MAMC X 2						200	200
OTHER						100	100
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>525</b>
101.215.000.967.000	PROJECT COSTS (NON-CAPITAL)				2,000		
DESKTOP REPLACEMENT							
Totals for dept 215.000 - CLERK		40,425	34,063	35,026	40,259	41,387	42,829
Dept 247.000 - BOARD OF REVIEW							
101.247.000.702.000	SALARY & WAGES	1,350	1,450	3,672	2,750	3,672	4,536
BOR MEETING PER DIEM						0	4,536
TRENDING ADJ						3,672	0
BOR INCREASES 24-25 - BUDGET MAX MTGS							
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>4,536</b>
101.247.000.710.000	EMPLOYEE BENEFITS	105	114	286	240	286	484
FICA						0	347
WORKER COMP						0	12
TRENDING ADJ						286	0
FLU SHOTS / MISC						0	125
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>484</b>
101.247.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	182	189		225	225	225
EST						225	225
101.247.000.900.000	PRINTING & PUBLISHING			366		375	475
PUBLIC NOTICES						375	475
Totals for dept 247.000 - BOARD OF REVIEW		1,637	1,753	4,324	3,215	4,558	5,720
Dept 253.000 - TREASURER/FINANCE DEPT							
101.253.000.702.000	SALARY & WAGES	43,738	49,291	45,245	52,530	54,607	54,497
FINANCE ALLOCATION						0	54,497
TRENDING ADJ						52,530	0
CHG TO SLPO 24-25						2,077	0
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>54,497</b>
101.253.000.710.000	EMPLOYEE BENEFITS	14,872	16,247	17,249	21,254	20,283	20,309
FICA						0	4,169
RETIREMENT						0	3,686
WORKERS COMP						0	142
HEALTH/LIFE/DENTAL/VISION						0	12,312
TRENDING ADJ						20,283	0
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>20,309</b>
101.253.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	113				0	500
FLU SHOTS / CLOTHING / MISC						0	500
101.253.000.727.000	OFFICE & GENERAL SUPPLIES	295	973	132	800	500	800
MISC SUPPLIES						500	800
101.253.000.729.000	POSTAGE	1,572	16	11	2,729	2,729	3,249
POSTAGE FOR TWO SETS OF TAX BILLINGS						2,729	3,249
101.253.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	1,769	1,247	860	2,895	2,589	2,885
CABLE MTG MILAGE						114	120

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 253.000 - TREASURER/FINANCE DEPT							
	VARIOUS MILAGE REIMB CONFERENCES					575	590
	MGFOA FALL CONF					600	750
	MMTA SPRING/FALL CONF					750	850
	MML					350	375
	MISC OTHER					200	200
				<b>GL # FOOTNOTE TOTAL:</b>		<b>2,589</b>	<b>2,885</b>
101.253.000.832.002	EDUCATION & TRAINING	2,006	2,271	3,128	3,000	3,000	3,600
	MGFOA FALL INSTITUTE					375	400
	OTHER MGFOA TRAININGS					150	150
	MICPA TRAINING					600	600
	MMTA WORKSHOPS AND INSTITUTE					1,000	1,200
	LORMAN ONLINE ON DEMAND STAFF TRAINING					600	750
	MISC					275	500
				<b>GL # FOOTNOTE TOTAL:</b>		<b>3,000</b>	<b>3,600</b>
101.253.000.850.000	TECHNOLOGY AND COMMUNICATIONS	8,521	4,338	9,973	10,500	10,500	7,910
	CELL PHONE ALLOWANCE (5)					1,500	1,500
	PHONE DEDICATED LINE					75	79
	BSA SOFTWARE					1,344	1,411
	REMOTE WORKSTATION SUPPORT EST					100	100
	ADOBE LICENSE BM					310	320
	WKST UPDATE BM					1,300	0
	WKST UPDATES AP/PR/INT ALLOC					1,300	0
	EST						
	MUNETRIX - NO LONGER NEEDED FOR CVTRS					4,280	0
	TBD - SOFTWARE FOR CVTRS FILING OR BUDGET					0	4,500
	MISC					291	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>10,500</b>	<b>7,910</b>
101.253.000.955.000	INSURANCE & BONDS	547	564	563	593	563	593
	MML LIAB & BONDS					563	593
101.253.000.956.000	MISCELLANEOUS EXPENSE	(33)		543		550	250
	MISC					550	250
101.253.000.960.000	MEMBERSHIP & DUES/FEES	1,252	1,982	1,097	1,686	1,570	1,605
	AGA/CGFM					150	150
	AICPA					340	355
	GFOA					175	185
	MGFOA					135	135
	MICPA					570	580
	MMTA					100	100
	MICPT					100	100
				<b>GL # FOOTNOTE TOTAL:</b>		<b>1,570</b>	<b>1,605</b>
101.253.000.967.000	PROJECT COSTS (NON-CAPITAL)			403	2,500	500	500
	MISC					500	500
Totals for dept 253.000 - TREASURER/FINANCE DEPT		74,652	76,929	79,204	98,487	97,391	96,698
Dept 257.000 - ASSESSING							
101.257.000.727.000	OFFICE & GENERAL SUPPLIES	5	255	73	425	100	250
	COPIES/ INK / FILE/ ETC					100	250
101.257.000.729.000	POSTAGE	717	794	18	1,200	802	1,200
	POSTAGE FOR NOTICES ETC					802	1,200
101.257.000.801.000	PROFESSIONAL & CONTRACTED SERVICES				32,000	9,000	18,000
	COMMERCIAL/INDUSTRIAL REVIEW/APPRaisal						
	WORK WILL CROSS YEAREND					9,000	18,000
101.257.000.804.000	ASSESSING SERVICE CONTRACT	68,250	69,274	70,313	70,313	70,313	71,368
	CONTRACT WITH ALMA					70,313	71,368
101.257.000.850.000	TECHNOLOGY AND COMMUNICATIONS	3,405	2,594	3,297	3,415	4,094	3,466
	SWITCHBOARD ALLOCATION CALL ROUTING					70	75

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 257.000 - ASSESSING							
	BSA SOFTWARE SUPPORT					1,344	1,411
	MICROSOFT ONLINE					260	270
	APEX DRAWING SOFTWARE					375	400
	MAPPING - PIVOT POINT SHARED EXP					545	560
	WKST UPGRADE W11 REMOTE CONNECT					1,500	0
	MISC					0	750
					<b>GL # FOOTNOTE TOTAL:</b>	<b>4,094</b>	<b>3,466</b>
101.257.000.900.000	PRINTING & PUBLISHING	603	1,133		456	456	500
	CHANGE NOTICES					456	500
101.257.000.955.000	INSURANCE & BONDS	300	309	304	336	304	336
	MML LIAB					304	336
Totals for dept 257.000 - ASSESSING		73,280	74,359	74,005	108,145	85,069	95,120
Dept 262.000 - ELECTIONS							
101.262.000.702.000	SALARY & WAGES	15,960	13,340	10,598	16,591	10,363	11,781
	ADMIN ALLOCATION - CLERK & DEPUTY					0	6,781
	PART TIME WORKERS - PLAN 1 SPECIAL					0	5,000
	CY TRENDING					10,363	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>10,363</b>	<b>11,781</b>
101.262.000.710.000	EMPLOYEE BENEFITS	4,415	3,812	2,834	4,736	2,736	3,294
	FICA					0	901
	RETIREMENT					0	513
	WORKERS COMP					0	31
	HEALTH/LIFE/DENTAL/VISION ALLOC					0	1,849
	CY TRENDING					2,736	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,736</b>	<b>3,294</b>
101.262.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC		25		25		150
	FLU SHOTS / MISC					0	150
101.262.000.727.000	OFFICE & GENERAL SUPPLIES	1,546	6,516	3,192	10,000	3,192	1,500
	ELECTION SUPPLIES					3,192	1,500
	ADDITIONAL SUPPLIES - PRESIDENTIAL						
101.262.000.729.000	POSTAGE	357	1,596	1,307	1,959	2,000	500
	ESTIMATE FOR REQUIRED MAILING AND ABSENTEE					2,000	500
101.262.000.804.000	CONTRACT LABOR			39			
101.262.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	385	385	385	398	400	450
	MAINT CONTRACT ON ELECTION MACHINES					400	450
101.262.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	129	349	247	400	225	100
	MILEAGE FOR TRAINING					100	100
	FOOD FOR WORKERS					125	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>225</b>	<b>100</b>
101.262.000.832.002	EDUCATION & TRAINING				500		500
	MISC TRAVEL/WORKSHOPS					0	500
101.262.000.850.000	TECHNOLOGY AND COMMUNICATIONS			67	369	70	
	MAINT ON ELECTION LAPTOPS/RESETS					70	0
	NO ELECTION EXPECTED 25-26						
101.262.000.900.000	PRINTING & PUBLISHING	210	198	326	350	330	100
	MISC PRINTING & PUBLISHING					330	100
101.262.000.943.000	EQUIPMENT RENTAL-MP	75	47	135	100	135	
	PW TRANSPORT/TRUCKS					135	0
101.262.000.955.000	INSURANCE & BONDS	13	13	15	12	15	25
	MML					15	25
101.262.000.956.000	MISCELLANEOUS EXPENSE			97		100	
	MISC					100	0
101.262.000.967.000	PROJECT COSTS (NON-CAPITAL)	1,480		919	2,500	925	
	EQUIPMENT UPDATE CONTINGENCY					925	0
Totals for dept 262.000 - ELECTIONS		24,570	26,281	20,161	37,940	20,491	18,400

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 265.000 - CITY HALL GENERAL GOVERNMENT							
101.265.000.702.000	SALARY & WAGES	5,687	5,914	4,575	7,959	7,959	5,782
	PW SUP HRS EST					0	367
	DPW FT HRS EST					0	3,600
	DPW PT HRS EST					0	1,414
	OTHER DEPTS HRS EST					0	296
	OT ALLOCATION HRS					0	105
	PTO/REDIST ALLOW						
	TRENDING ADJ					7,959	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>7,959</b>	<b>5,782</b>
101.265.000.710.000	EMPLOYEE BENEFITS	1,735	1,918	1,496	1,879	1,879	2,209
	FICA					0	440
	RETIREMENT					0	419
	WORKERS COMP					0	100
	HEALTH/LIFE/DENTAL/VISION					0	1,250
	TRENDING ADJ					1,879	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>1,879</b>	<b>2,209</b>
101.265.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	166	279	310		310	350
	MISC / CLOTHING / PHYSICALS					310	350
101.265.000.727.000	OFFICE & GENERAL SUPPLIES	11,675	18,172	16,088	17,130	17,100	18,700
	GROUPS SUPPLIES					3,000	3,500
	OFFICE AND CLEANING SUPPLIES					11,600	12,500
	COPIES					2,500	2,700
					<b>GL # FOOTNOTE TOTAL:</b>	<b>17,100</b>	<b>18,700</b>
101.265.000.729.000	POSTAGE	1,726	1,895	750	2,574	1,500	1,500
	GENERAL POSTAGE					1,500	1,500
101.265.000.730.000	GAS & FUEL	698	213	212	324	325	350
	GENERATOR					325	350
101.265.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	980	283		533		
	EST						
101.265.000.804.000	CONTRACT LABOR		296	175		300	350
	ESTIMATE - GROUND CLEAN UP					300	350
101.265.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	33,620	40,047	39,787	43,550	50,205	54,128
	SHRED IT SERVICES - MONTHLY					3,500	3,600
	B&C - MATS AND RUG CLEANING					2,940	3,028
	B&C/OTHER - CARPET CLEAN/FLOOR WAX					5,500	6,500
	FINAL TOUCH - CITY HALL/EVENTS CLEANING					23,000	25,000
	SHREDDING ANNUAL PURGE EST					800	850
	4SEASONS - EXTERMINATING SVS					1,300	1,300
	SUMMIT FIRE					1,300	1,400
	TREE SHRUB LAWN MAINT					4,500	4,700
	COPIER /PRINTER SERVICE CONTRACT					7,300	7,665
	RECYCLING CHARGES					65	85
					<b>GL # FOOTNOTE TOTAL:</b>	<b>50,205</b>	<b>54,128</b>
101.265.000.820.011	CONTRACT SRV DUMPSTER	814	781	816	905	905	955
	EST					905	955
101.265.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	229	146	397	160	500	850
	MEALS FOR LUNCH AND LEARN					450	450
	MISC MILEAGE REIMB FOR CH ERRANDS					50	50
	MERS CONF - GENERAL					0	350
					<b>GL # FOOTNOTE TOTAL:</b>	<b>500</b>	<b>850</b>
101.265.000.832.002	EDUCATION & TRAINING				186	250	500
	LUNCH AND LEARN MATERIALS					250	250
	MERS CONF - SIGN UP GEN EMPLOYEE					0	250
					<b>GL # FOOTNOTE TOTAL:</b>	<b>250</b>	<b>500</b>
101.265.000.850.000	TECHNOLOGY AND COMMUNICATIONS	34,334	35,937	26,156	36,440	30,165	29,192
	ADOBE (1)					310	320



## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: GENERAL GOVERNMENT							
Dept 265.000 - CITY HALL GENERAL GOVERNMENT							
	BS&A SLOFTWARE					1,540	1,617
	CHARTER - INTERNET					1,650	1,700
	CHARTER - CABLE (MAC NO LONGER PROVIDE)					0	1,200
	DOODLE (CANCELING NO LONGER NEEDED)					540	0
	MICROSOFT ON-LINE (GOVT FUNCTION)					2,400	2,760
	NEED TO ADD MICROSOFT SECURITY MFA (1)						
	PHONE - MITEL/RINGCENTRAL (VOIP)					10,200	6,100
	RINGCENTRAL SAVINGS - ALLOC BY FUND LINE						
	PHONE - WINN TELECOM (DEDICATED LINES)					1,375	1,420
	REHMANN - RUCKUS SECURITY					250	300
	REHMANN - FRAMEWORK & MONITORING					9,000	10,000
	REHMANN - SAFEVAULT BACKUP					1,800	2,500
	REHMANN - WATCHGUARD					400	475
	DOOR SECURITY					500	575
	ZOOM COMMUNICATIONS					200	225
					GL # FOOTNOTE TOTAL:	30,165	29,192
101.265.000.900.000	PRINTING & PUBLISHING	1,098	72				
	NEW DEFINITIONS REQUIRE MOVING TO 101-101						
101.265.000.920.000	UTILITIES	34,597	32,427	28,169	34,374	34,375	37,730
	CONSUMERS 300 N MILL					5,500	5,830
	CITY UTILITY 300 N MILL					28,875	31,900
					GL # FOOTNOTE TOTAL:	34,375	37,730
101.265.000.930.000	REPAIRS & MAINTENANCE	12,274	7,073	11,445	34,956	13,000	43,400
	ESTIMATE CITY HALL REPAIRS CONTINGENCY					5,000	25,000
	CRACKFILL/SEAL/STRIPE CH LOT & WSAG.					0	10,000
	HVAC MAINT					8,000	8,400
					GL # FOOTNOTE TOTAL:	13,000	43,400
101.265.000.943.000	EQUIPMENT RENTAL-MP	5,704	5,674	4,925	9,178	5,800	5,800
	MDOT CHARGE RATE AVG					5,800	5,800
101.265.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP	20,694					
101.265.000.955.000	INSURANCE & BONDS	3,490	3,736	5,297	4,396	5,200	5,304
	MML LIAB					5,200	5,304
101.265.000.960.000	MEMBERSHIP & DUES/FEES			59			
	MOVED CHAMBER FEES TO ECONOMIC DEVELOPMENT						
101.265.000.967.000	PROJECT COSTS (NON-CAPITAL)				17,000		
	NETWORK HARDWARE						
	Totals for dept 265.000 - CITY HALL GENERAL GOVERNMENT	169,521	154,863	140,657	211,544	169,773	207,100
Dept 266.000 - CORPORATE COUNCIL							
101.266.000.802.000	ATTORNEY FEES	3,177	4,053	7,439	10,000	10,000	10,000
	ATTORNEY SERVICES ESTIMATE					10,000	10,000
	Totals for dept 266.000 - CORPORATE COUNCIL	3,177	4,053	7,439	10,000	10,000	10,000
	Total - Function GENERAL GOVERNMENT	459,846	570,649	436,111	606,479	523,127	604,716
Function: PUBLIC SAFETY							
Dept 371.000 - BUILDING INSPECTION & CODE ENFORCEMENT							
101.371.000.702.000	SALARY & WAGES	61,176	64,578	43,892	67,974	50,550	51,920
	BUILDING INSPECTOR PT - CHG TO COUNTY					0	51,920
	COMMUNITY SERVICES COORDINATOR					0	0
	CY TRENDING					50,550	0
					GL # FOOTNOTE TOTAL:	50,550	51,920
101.371.000.710.000	EMPLOYEE BENEFITS	19,557	19,833	19,705	25,754	23,083	26,705
	FICA					0	3,972
	MERS					0	4,153
	WORKERS COMP					0	135

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 371.000 - BUILDING INSPECTION & CODE ENFORCEMENT							
HEALTH/LIFE/DENTAL/VISION						0	18,445
TRENDING ADJ						23,083	0
<b>GL # FOOTNOTE TOTAL:</b>						<b>23,083</b>	<b>26,705</b>
101.371.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	50	114	33		33	25
MISC / PHYS / FLU						33	25
101.371.000.727.000	OFFICE & GENERAL SUPPLIES	647	497	1,059	1,142	1,142	1,240
INK/FILES/OFFICE SUPPLIES						750	800
SHIRTS						75	75
COPIES						45	65
OTHER						272	300
<b>GL # FOOTNOTE TOTAL:</b>						<b>1,142</b>	<b>1,240</b>
101.371.000.729.000	POSTAGE				228	150	150
EST						150	150
101.371.000.801.000	PROFESSIONAL & CONTRACTED SERVICES		450	375	1,567	775	500
SPICER GROUP CONSULT CONTINGENCY						400	500
MISC						375	0
<b>GL # FOOTNOTE TOTAL:</b>						<b>775</b>	<b>500</b>
101.371.000.802.000	ATTORNEY FEES	438				2,500	2,500
ATTORNEY FEES						2,500	2,500
101.371.000.804.000	COUNTY BUILDING OFFICIAL CONTRACTS			834		1,200	1,500
CONTRACT APPROVED RES 2024-14							
WILL VARY ON ACTIVITY (85% OF PERMITS)						1,200	1,500
101.371.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	6,690	6,941	3,445	7,245	7,245	7,245
ESTIMATE FOR MOWING AND CLEAN UP SVS							
WILL VARY ON ENFORCEMENTS						7,245	7,245
101.371.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	65	56		75	150	200
MEALS/LODGING/MILEAGE EST						150	200
101.371.000.832.002	EDUCATION & TRAINING	275	240	1,116	1,229	1,480	1,500
EVENTBRITE FIRST RESPONDER PE						700	700
ICC - ENFORCEMENT TRAINING						380	400
MAHO						200	200
MISC BOOKS/TRAINING MATERIALS						200	200
<b>GL # FOOTNOTE TOTAL:</b>						<b>1,480</b>	<b>1,500</b>
101.371.000.850.000	TECHNOLOGY AND COMMUNICATIONS	3,650	3,377	3,561	6,661	5,215	3,002
CELL PHONE ALLOWANCE						300	300
TABLET CONNECTION						240	250
PHONE SWITCHBOARD / VOIP FORWARDING						530	540
MICROSOFT						305	320
BSA						1,040	1,092
WKST- UPGRADE WINDOWS 11 -DORI						1,300	0
WKST- UPGRADE WINDOWS 11 - CO REMOTE						1,300	0
MISC						200	500
<b>GL # FOOTNOTE TOTAL:</b>						<b>5,215</b>	<b>3,002</b>
101.371.000.900.000	PRINTING & PUBLISHING	69	12		286	100	250
DISPLAY ADS / NOTICES EST						100	250
101.371.000.943.000	EQUIPMENT RENTAL-MP	2,676	2,429	1,760	4,029	2,800	3,500
MDOT CHARGE RATE EST						2,800	3,500
101.371.000.955.000	INSURANCE & BONDS	651	673	661	725	665	725
MML LIAB						665	725
101.371.000.960.000	MEMBERSHIP & DUES/FEES	270	125	520	1,105	570	620
ICC						330	330
MAHO						50	50
MACEO						75	75
MICHIGAN ASSOC OF PLANNING						65	65
OTHER						50	100
<b>GL # FOOTNOTE TOTAL:</b>						<b>570</b>	<b>620</b>

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 371.000 - BUILDING INSPECTION & CODE ENFORCEMENT							
101.371.000.967.000	PROJECT COSTS (NON-CAPITAL)			752		752	
DESK						752	0
Totals for dept 371.000 - BUILDING INSPECTION & CODE ENFORCEMENT		96,214	99,325	77,713	118,020	98,410	101,582
Total - Function PUBLIC SAFETY		96,214	99,325	77,713	118,020	98,410	101,582
Function: PUBLIC WORKS							
Dept 441.000 - DEPARTMENT OF PUBLIC WORKS							
101.441.000.702.000	SALARY & WAGES	82,113	82,771	74,172	94,500	94,500	132,811
PW SUP HRS EST						0	42,834
DPW FT HRS EST						0	83,382
DPW PT HRS EST						0	4,135
OTHER DEPT EST						0	100
OT ALLOCATION HRS						0	560
TRENDING ADJ						94,500	0
LICENSES						0	1,800
				GL # FOOTNOTE TOTAL:		94,500	132,811
101.441.000.702.000.0002	SALARY & WAGES-SMALL TOWN CHRISTMAS	113	62	196			
EST							
101.441.000.702.000.0004	SALARY & WAGES-FISHING DERBY	36					
101.441.000.702.000.0005	SALARY & WAGES-FLOWER PLANTING	2,848	2,151	1,007			
EST							
CY TRENDING							
101.441.000.702.000.0006	SALARY & WAGES - 4TH OF JULY	570	888	1,191			
CY TRENDING							
101.441.000.702.000.0008	SALARY & WAGES - US 27 CAR TOUR	625	435	834			
EST							
CY TRENDING							
101.441.000.702.000.0010	SALARY & WAGES - PARADES	114	155	27			
EST							
CY TRENDING							
101.441.000.702.000.0011	SALARY & WAGES - MISC COMM EVTS	1,114	602	322			
EST							
CY TRENDING							
101.441.000.702.000.0012	SAL & WAGES - MUTUAL AID OTHER COMM	227					
TREND							
101.441.000.710.000	EMPLOYEE BENEFITS	42,979	35,724	36,755	69,845	69,845	59,407
FICA						0	10,160
RETIREMENT						0	11,642
WORKERS COMP						0	2,308
HEALTH / LIFE/ DENTAL/ VISION						0	35,297
TRENDING ADJ						69,845	0
				GL # FOOTNOTE TOTAL:		69,845	59,407
101.441.000.710.000.0002	EMPLOYEE BENEFITS-SMALL TOWN CHRISTMAS	37	17	56			
CY TRENDING							
101.441.000.710.000.0004	EMPLOYEE BENEFITS - FISHING DERBY	15					
101.441.000.710.000.0005	EMPLOYEE BENEFITS-FLOWER PLANTING	1,330	692	406			
CY TRENDING							
101.441.000.710.000.0006	EMPLOYEE BENEFITS - 4TH OF JULY	236	293	421			
CY TRENDING							
101.441.000.710.000.0008	EMPLOYEE BENEFITS - US 27 CAR TOUR	209	162	317			
CY TRENDING							
101.441.000.710.000.0010	EMPLOYEE BENEFITS - PARADES	36	56	10			
CY TRENDING							
101.441.000.710.000.0011	EMPLOYEE BENEFITS - MISC COMM EVENTS	398	186	145			
CY TRENDING							

2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
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APPROPRIATIONS									
Function: PUBLIC WORKS									
Dept 441.000 - DEPARTMENT OF PUBLIC WORKS									
101.441.000.710.000.0012	EMPLOYEE BEN. -MUTUAL AID OTHER CC	81							
CY TRENDING									
101.441.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	2,877	6,556	4,707		47	9,825		
MISC / PHYS / CLOTHES / FLU / ETC							47	9,825	
101.441.000.727.000	OFFICE & GENERAL SUPPLIES	21,080	15,333	25,960	14,331	28,050	23,300		
SAFETY EQUIP, PPE, GLASSES, VEST , HARD HATS , GLOVES, EAR PROTECTION							3,000	3,000	
LUMBER HARDWARE PLUMBING BULBS ELECTRICAL PAINT							7,500	7,500	
WEED SPRAY, SHOP SUPPLIES, PAPER PRODUCTS							1,200	1,200	
SMALL TOOLS							2,200	2,200	
TRASH BAGS, OFFICE SUPPLIES, BREAK ROOM SUPPLIES							1,150	1,200	
SAFETY SIGNS							4,800	0	
CLEANING SUPPLIES							3,200	3,200	
MISC - CONTINGENCY							5,000	5,000	
GL # FOOTNOTE TOTAL:							28,050	23,300	
101.441.000.729.000	POSTAGE			18	57	57	65		
EST							57	65	
101.441.000.730.000	GAS & FUEL		26						
101.441.000.780.000	UNIFORMS			35	169	169	175		
SEASONALS BOOT REIMB							169	175	
101.441.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	713	958		335				
101.441.000.802.000	ATTORNEY FEES			271		44			
RELATED TO CONTRACT							44	0	
101.441.000.804.000	CONTRACT LABOR	556	994	1,739	2,070	2,070	2,174		
PEOPLELINK LABOR							2,070	2,174	
101.441.000.804.000.0005	CONTRACT LABOR - FLOWER POTS	77							
101.441.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	591		1,719	563	1,475	1,535		
ANNUAL FIRE EXTINGUISHER INSPECTION							1,250	1,300	
DRUG SCREEN QUERY							75	85	
RENT RITE PORTABLE							150	150	
GL # FOOTNOTE TOTAL:							1,475	1,535	
101.441.000.820.011	CONTRACT SRV DUMPSTER	1,312	1,259	1,316	1,409	1,409	1,480		
DUMPSTER SERVICE							1,409	1,480	
101.441.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	672	106	214		275	275		
TRAINING MEETING							200	200	
MILEAGE AND PARKING FEES							75	75	
GL # FOOTNOTE TOTAL:							275	275	
101.441.000.832.002	EDUCATION & TRAINING	7,877	3,643	6,202	7,192	8,342	8,350		
PESTICIDE							42	50	
REASONABLE SUSPICION TRAINING							150	150	
OSHA SAFETY							250	250	
EXCAVATION & HEAVY EQUIP OPERATION							250	250	
ASSET MANAGEMENT							1,000	1,000	
TRAFFIC CONTROL							1,250	1,250	
OTHER SAFETY TRAINING							500	500	
CDL TRAINING							4,900	4,900	
GL # FOOTNOTE TOTAL:							8,342	8,350	
101.441.000.850.000	TECHNOLOGY AND COMMUNICATIONS	5,133	3,486	3,291	5,388	5,360	6,482		
CELL PHONE ALLOWANCES							3,000	3,000	
MICROSOFT LICENSES							500	1,545	
NEED TO INCREASE MICROSOFT FOR MFA									
PHONE - WINN TEL DEDICATED LINES							145	152	
PHONE - VOIP ALLOCATION							1,440	1,485	
CHROUCH COMMUNICATION							275	300	
WKST-UPGRADES									
WKST - COMMON									
85									
GL # FOOTNOTE TOTAL:							5,360	6,482	

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 441.000 - DEPARTMENT OF PUBLIC WORKS							
101.441.000.900.000	PRINTING & PUBLISHING	255	220	1,002	201	1,002	350
LABOR ADS						1,002	350
101.441.000.920.000	UTILITIES	11,929	10,469	10,102	11,126	11,126	12,010
CONSUMERS						4,600	4,830
CITY UTILITY BILLS						6,526	7,180
					<b>GL # FOOTNOTE TOTAL:</b>	<b>11,126</b>	<b>12,010</b>
101.441.000.930.000	REPAIRS & MAINTENANCE	14,216	6,074	3,233	3,359	3,359	7,500
ANNUAL HVAC, FIRE, GARAGE DOOR SVS						3,359	3,500
CONTINGENCY						0	4,000
					<b>GL # FOOTNOTE TOTAL:</b>	<b>3,359</b>	<b>7,500</b>
101.441.000.943.000	EQUIPMENT RENTAL-MP	7,594	9,442	1,352	9,886	7,500	8,000
MDOT CHARGE RATE AVG						7,500	8,000
101.441.000.943.000.0002	EQUIPMENT RENTAL-MP	70	33	95	100	100	110
EST						100	110
101.441.000.943.000.0004	EQUIPMENT RENTAL-MP	27			400	400	420
MDOT CHARGE RATE AVG						400	420
101.441.000.943.000.0005	EQUIPMENT RENTAL-MP	3,835	2,007	981	4,254	2,200	2,500
MDOT CHARGE RATE AVG						2,200	2,500
101.441.000.943.000.0006	EQUIPMENT RENTAL-MP	771	734	575	800	800	850
EST						800	850
101.441.000.943.000.0008	EQUIPMENT RENTAL-MP	410	306	125	600	125	600
CAR TOUR EST						125	600
101.441.000.943.000.0010	EQUIPMENT RENTAL-MP	45	55	24	114	25	115
PARADE EST MP						25	115
101.441.000.943.000.0011	EQUIPMENT RENTAL-MP	1,046	569	535	770	770	770
EST ON EQUIP RENT MISC EVENTS						770	770
101.441.000.943.000.0012	EQUIPMENT RENTAL-MP	235					
101.441.000.955.000	INSURANCE & BONDS	1,072	1,107	1,089	1,181	1,089	1,181
MML						1,089	1,181
101.441.000.956.000	MISCELLANEOUS EXPENSE		250	143			
DRAIN ASSESSMENT ON DPW PROP - FULL ASSESSMENT							
EST							
101.441.000.960.000	MEMBERSHIP & DUES/FEES	557	95	475	616	455	455
MRWA						275	275
MIDEAL						180	180
					<b>GL # FOOTNOTE TOTAL:</b>	<b>455</b>	<b>455</b>
101.441.000.967.000	PROJECT COSTS (NON-CAPITAL)	2,814					
TOOL REPLACEMENTS							
AED							
BARACADES							
BARRELS							
CONES							
DETOUR SIGNS							
EST							
Totals for dept 441.000 - DEPARTMENT OF PUBLIC WORK:		218,845	187,916	181,062	229,266	240,594	280,740
Dept 567.000 - CEMETERY							
101.567.000.702.000	SALARY & WAGES	36,475	38,625	31,905	48,696	41,000	41,217
ADMIN ALLOCATION						0	3,390
PW SUP						0	2,530
DPW FT						0	3,348
DPW PT						0	20,478
WATER FT						0	4,425
OTHER DEPT EST						0	4,600
OT ALLOCATION						0	2,446
TRENDING ADJ						41,000	0

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 567.000 - CEMETERY							
101.567.000.710.000	EMPLOYEE BENEFITS	10,010	8,759	7,706	10,228	9,502	10,643
	FICA					0	3,135
	RETIREMENT					0	1,902
	WORKERS COMP					0	587
	HEALTH / LIFE/ DENTAL/ VISION					0	5,019
	TRENDING ADJ					9,502	0
						<b>9,502</b>	<b>10,643</b>
101.567.000.727.000	OFFICE & GENERAL SUPPLIES	3,060	4,691	4,497	6,683	6,683	4,885
	GROUNDS MAINT (SEED/FERTILIZER/SPRAY)					1,000	1,000
	TOOLS (RAKES/SHOVELS/TRIMMER LINE)					250	250
	FOUNDATIONS MATERIALS (VARIES ON ACTIVITY)					1,500	1,500
	GRAVE MARKERS					1,650	0
	BLOWER/TRIMMER REPLACEMENT					2,020	2,100
	COPIES					35	35
	MISC					228	0
						<b>6,683</b>	<b>4,885</b>
101.567.000.730.000	GAS & FUEL	316		24	250	250	250
	GAS CAN FUEL FOR WEED WIPE ETC					250	250
101.567.000.804.000	CONTRACT LABOR	5,933	10,040	7,202	4,140	10,000	10,000
	PEOPLE LINK LABOR - TEMPS CLEAN UP					10,000	10,000
101.567.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS		66	612		800	820
	STUMP GRINDING					500	500
	ANNUAL FIRE INSPECTION					100	100
	PORT-A-JOHNS					200	220
						<b>800</b>	<b>820</b>
101.567.000.850.000	TECHNOLOGY AND COMMUNICATIONS	740	778	802	844	1,102	1,192
	BSA PROGRAMS					802	842
	REHMANN - BACKUP SERVICES					300	350
						<b>1,102</b>	<b>1,192</b>
101.567.000.920.000	UTILITIES	2,472	2,573	2,271	2,799	2,799	3,079
	EST					2,799	3,079
101.567.000.930.000	REPAIRS & MAINTENANCE	361	116	81	7,200	7,300	100
	VAULT REPAIRS					7,200	0
	MISC					100	100
						<b>7,300</b>	<b>100</b>
101.567.000.943.000	EQUIPMENT RENTAL-MP	33,891	40,063	30,021	37,013	37,013	40,714
	MDOT CHARGE RATE AVG					37,013	40,714
101.567.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP	218					
101.567.000.955.000	INSURANCE & BONDS	328	573	810	345	810	850
	MML LIAB					810	850
101.567.000.956.000	MISCELLANEOUS EXPENSE			225			
	DRAIN ASSESSMENT						
101.567.000.960.000	MEMBERSHIP & DUES/FEES	45	45	45	50	50	50
	MAMC MEMBERSHIP					50	50
101.567.000.967.000	PROJECT COSTS (NON-CAPITAL)				15,000		
	CEMETERY SOFTWARE						
	WAITING TO SEE WHAT BS&A UPDATE IS						
	Totals for dept 567.000 - CEMETERY	93,849	106,329	86,201	133,248	117,309	113,800
	Total - Function PUBLIC WORKS	312,694	294,245	267,263	362,514	357,903	394,540
Function: COMMUNITY & ECONOMIC DEVELOPMENT							
Dept 701.000 - PLANNING							
101.701.000.729.000	POSTAGE			339		400	500
	POSTAGE EST					400	500

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: COMMUNITY & ECONOMIC DEVELOPMENT							
Dept 701.000 - PLANNING							
101.701.000.801.000	PROFESSIONAL & CONTRACTED SERVICES		621		35,000		35,000
	CITY STANDARDS DEVELOPMENT UPDATE						
	ZONING ORDINANCE UPDATE						
	ZONING MAP UPDATE						
	PROJECTS DEFERRED					0	35,000
101.701.000.900.000	PRINTING & PUBLISHING				286	286	300
	ORDINANCE NOTICES					286	300
101.701.000.960.000	MEMBERSHIP & DUES/FEES	1,554	1,526	1,528	1,800	1,528	1,800
	GIS					1,528	1,800
Totals for dept 701.000 - PLANNING		1,554	2,147	1,867	37,086	2,214	37,600
Dept 728.000 - ECONOMIC DEVELOPMENT							
101.728.000.702.000	SALARY & WAGES	56,908	59,946	60,155	62,322	68,735	56,163
	ADMIN ALLOC					0	56,163
	TRENDING ADJ					68,735	0
	24-25 RETIREMENT PAYOUT						
GL # FOOTNOTE TOTAL:						68,735	56,163
101.728.000.710.000	EMPLOYEE BENEFITS	20,198	20,385	12,394	26,368	13,065	27,404
	FICA					0	4,296
	RETIREMENT					0	4,493
	WORKERS COMP					0	146
	HEALTH / LIFE/ DENTAL/ VISION					0	18,469
	TRENDING ADJ					13,065	0
	24-25 INTERIM PT - BACK TO FT 25-26						
GL # FOOTNOTE TOTAL:						13,065	27,404
101.728.000.727.000	OFFICE & GENERAL SUPPLIES	553	445	1,161	913	1,200	600
	MISC					550	600
	VETERANS BANNER PROJECT					650	0
GL # FOOTNOTE TOTAL:						1,200	600
101.728.000.832.002	EDUCATION & TRAINING	90		800		1,100	1,100
	DOWNTOWN MGT TRAINING					450	0
	CAP CONF					350	350
	OTHER TBD					300	750
GL # FOOTNOTE TOTAL:						1,100	1,100
101.728.000.850.000	TECHNOLOGY AND COMMUNICATIONS	985	769	3,894	2,914	4,155	1,065
	CELL PHONE ALLOWANCE					300	450
	SWITCHBOARD ALLOCATION					100	120
	WEB SITE BUILDER					405	420
	WKST - UPGRADE WIN 11					3,300	0
	MISC					50	75
GL # FOOTNOTE TOTAL:						4,155	1,065
101.728.000.880.000	MARKETING PROMOTION	2,825	4,045	485	6,716	3,000	6,700
	BROCHURES/ RADIO/ FB/ OTHER ADVERTISING					3,000	6,700
101.728.000.943.000	EQUIPMENT RENTAL-MP		248		248	248	250
	EST					248	250
101.728.000.956.000	MISCELLANEOUS EXPENSE	400	6,095	7,304	6,750	7,800	7,800
	TO BE DETERMINED					495	5,300
	WATER TESTING CONTRIB HEALTHY PINE RIV					2,500	2,500
	REPLACE TRASH CANS					4,805	0
GL # FOOTNOTE TOTAL:						7,800	7,800
101.728.000.960.000	MEMBERSHIP & DUES/FEES	250		375		375	375
	GRATIOT CHAMBER					250	250
	MICHIGAN DOWNTOWN ASSOC					125	125
GL # FOOTNOTE TOTAL:						375	375
101.728.000.964.000	TAX RELIEF VOUCHERS				1,066	1,066	2,000
	TAX RELIEF VOUCHERS - EST USE					1,066	2,000



## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: COMMUNITY & ECONOMIC DEVELOPMENT							
Dept 728.000 - ECONOMIC DEVELOPMENT							
HOWEVER NOT UTILIZED VERY OFTEN							
101.728.000.967.000	PROJECT COSTS (NON-CAPITAL)		2,500				403,000
BUSINESS RECRUITMENT ACTIVITIES						0	3,000
HOMEOWNERS REHAB (IF GRANT RECEIVED)						0	400,000
GL # FOOTNOTE TOTAL:							403,000
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		82,209	94,433	86,568	107,297	100,744	506,457
Dept 729.000 - INDUSTRIAL PARK							
101.729.000.702.000	SALARY & WAGES	2,407	2,863	5,001	897	6,800	3,348
DPW FT EST						0	3,348
TRENDING ADJ						6,800	0
GL # FOOTNOTE TOTAL:						6,800	3,348
101.729.000.710.000	EMPLOYEE BENEFITS	574	741	1,291	470	3,290	1,694
FICA						0	256
RETIREMENT						0	335
WORKERS COMP						0	61
HEALTH / LIFE/ DENTAL/ VISION						0	1,042
TRENDING ADJ						3,290	0
GL # FOOTNOTE TOTAL:						3,290	1,694
101.729.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	28,010				783	1,000
SALE SERVICES						0	1,000
101.729.000.804.000	CONTRACT LABOR			788		1,200	1,200
CONTRACT LABOR FOR MAINT						1,200	1,200
101.729.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS					11,639	
LOT MAINT. SVS (IF WE CAN'T DO OURSELVES)							
CLEARING / PREPPING							
101.729.000.943.000	EQUIPMENT RENTAL-MP	7,587	6,505	6,607	8,442	8,442	8,600
MDOT CHARGE RATE AVG						8,442	8,600
101.729.000.956.000	MISCELLANEOUS EXPENSE	1,383		4,851		4,875	
NEW FENCING ON MICH AVE LOT						4,875	0
Totals for dept 729.000 - INDUSTRIAL PARK		39,961	10,109	18,538	22,231	24,607	15,842
Dept 732.000 - BLIGHT REMOVAL							
101.732.000.967.000.0081	PROJECT COSTS (NON-CAPITAL)		78,140				
BLIGHT REMOVAL							
Totals for dept 732.000 - BLIGHT REMOVAL			78,140				
Dept 735.000 - COMMUNITY PROMOTION							
101.735.000.702.000	SALARY & WAGES						25,761
ADMIN ALLOC						0	25,761
25-26 NEW PARTIAL POSITION							
COMMUNITY ENGAGEMENT							
101.735.000.702.000.0005	SALARY & WAGES-FLOWER POTS MAINTEN	2,319	840	2,464	4,565	4,565	4,794
350 HOURS FOR WATERING SHOULD BE MAX						4,565	4,794
101.735.000.710.000	EMPLOYEE BENEFITS	(4)		1			13,769
FICA						0	2,337
RETIREMENT						0	2,061
WORKERS COMP						0	148
HEALTH / LIFE/ DENTAL/ VISION						0	9,223
GL # FOOTNOTE TOTAL:							13,769
101.735.000.710.000.0005	EMPLOYEE BENEFITS-FLOWER POTS MAIN	221	77	224	457	457	392
FICA						0	367
WC						0	25
CY TRENDING						457	0
GL # FOOTNOTE TOTAL:						457	392
101.735.000.727.000	OFFICE & GENERAL SUPPLIES	948	316	1,023	117	2,000	2,000

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: COMMUNITY & ECONOMIC DEVELOPMENT							
Dept 735.000 - COMMUNITY PROMOTION							
MISC SUPPLIES						2,000	2,000
101.735.000.727.000.0002	SUPPLIES - SMALL TOWN CHRISTMAS	198	24	412		440	550
TOYS AND GIVEAWAYS						250	300
UPDATE BANNER						190	0
MISC - TBD						0	250
GL # FOOTNOTE TOTAL:						440	550
101.735.000.727.000.0005	SUPPLIES - FLOWER POTS	4,357	4,552	112	5,320	5,320	5,750
FLOWERS IN LINERS						4,100	4,500
DIRT /FILL						420	450
POT REPLACEMENTS EST 1						800	800
GL # FOOTNOTE TOTAL:						5,320	5,750
101.735.000.729.000	POSTAGE	111	108	17		120	150
MAILINGS						120	150
101.735.000.850.000	TECHNOLOGY AND COMMUNICATIONS	544	550	1,027	610	1,317	1,752
ADOBE CREATIVE SUITE (1 LICENSE)						830	1,252
CONSTANT CONTACT						487	500
GL # FOOTNOTE TOTAL:						1,317	1,752
101.735.000.880.000	MARKETING PROMOTION		882		1,200	1,200	1,200
EST						1,200	1,200
101.735.000.943.000.0005	EQUIPMENT RENTAL-MP- FLOWER POTS	5,075	1,233	5,915	6,839	6,839	6,999
350 HOURS GATOR AND TRAILER						6,839	6,999
101.735.000.956.000	MISCELLANEOUS EXPENSE	2,279	25		2,283	2,283	2,300
MISC						2,283	2,300
101.735.000.956.000.0006	MISCELLANEOUS EXPENSE	6,094	5,322	8,105	7,000	7,000	7,200
FIREWORKS						4,000	4,000
ENTERTAINMENT						1,800	2,000
DUNKTANK						500	500
OTHER MISC (SPONSORED MATCHES)						700	700
GL # FOOTNOTE TOTAL:						7,000	7,200
101.735.000.956.000.0008	MISCELLANEOUS EXPENSE	92	323	100	560	560	575
MISC SUPPLIES FOR US27 CAR TOUR						560	575
Totals for dept 735.000 - COMMUNITY PROMOTION		22,234	14,252	19,400	28,951	32,101	73,192
Total - Function COMMUNITY & ECONOMIC DEVELOPMENT		145,958	199,081	126,373	195,565	159,666	633,091
Function: RECREATION & CULTURE							
Dept 758.000 - CITY POOL							
101.758.000.702.000	SALARY & WAGES	39,342	41,565	26,440	45,150	45,150	62,126
PW SUP EST						0	815
DPW FT						0	1,674
DPW PT						0	992
OTHER DEPT						0	439
POOL PT - FULLY STAFFED 4050 HRS						0	58,206
24-25 MIN WAGE INCREASED 18%							
TRENDING ADJ						45,150	0
GL # FOOTNOTE TOTAL:						45,150	62,126
101.758.000.710.000	EMPLOYEE BENEFITS	7,017	7,912	5,064	11,773	8,100	6,218
FICA						0	4,753
RETIREMENT						0	264
WORKERS COMP						0	418
HEALTH /LIFE / DENTAL/ VISION						0	783
TRENDING ADJ						8,100	0
GL # FOOTNOTE TOTAL:						8,100	6,218
101.758.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	565	1,017			1,200	1,925
PHYS / CLOTHES / MISC						1,200	1,925
101.758.000.727.000	OFFICE & GENERAL SUPPLIES	9,352	8,663	3,333	4,451	8,570	8,930

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: RECREATION & CULTURE							
Dept 758.000 - CITY POOL							
	POOL CHEMICALS					6,700	7,035
	LIFE GUARD SHIRTS/HATS/WHISTLES ETC					500	500
	CLEANING SUPPLIES AND PAPER PRODUCTS					300	300
	CHAIRS UMBRELLAS DECK EQUIP					500	500
	GAMES/PRIZES/CHALK					100	100
	WATER BOTTLES					50	50
	WATER TESTING KITS					375	400
	COPIES					45	45
					<b>GL # FOOTNOTE TOTAL:</b>	<b>8,570</b>	<b>8,930</b>
101.758.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	110	115	115	673	415	420
	HEALTH DEPT POOL INSPECTION					115	120
	EXTRA TESTING					300	300
					<b>GL # FOOTNOTE TOTAL:</b>	<b>415</b>	<b>420</b>
101.758.000.804.000	CONTRACT LABOR	115	124	20		150	150
	PEOPLELINK - CLEAN UP / SHUT DOWN					150	150
101.758.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	85		47	350		
	MILEAGE/MEALS/LODGING FOR AQUATICS CLASS						
101.758.000.832.002	EDUCATION & TRAINING	1,438	2,459		3,519	2,500	2,500
	LIFEGUARD CERTS AND RECERTS					2,500	2,500
101.758.000.850.000	TECHNOLOGY AND COMMUNICATIONS	975	1,817	2,692	2,268	2,829	2,960
	PHONE - LAND LINE (COMPLIANCE)					1,398	1,560
	CONNECTTEAM APP					711	900
	WATER TESTING SOFTWARE APP					670	350
	MISC					50	150
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,829</b>	<b>2,960</b>
101.758.000.920.000	UTILITIES	2,953	4,107	4,157	3,700	5,100	5,510
	CONSUMERS					2,000	2,100
	CITY UTILITY					3,100	3,410
	TRENDING ADJUSTMENT						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>5,100</b>	<b>5,510</b>
101.758.000.930.000	REPAIRS & MAINTENANCE	3,450	22,885	3,215	10,350	10,350	10,850
	CONTINGENCY					10,350	10,850
101.758.000.943.000	EQUIPMENT RENTAL-MP	4,198	5,525	2,760	5,500	5,500	5,775
	MDOT CHARGE RATE AVG					5,500	5,775
101.758.000.955.000	INSURANCE & BONDS	788	836	1,018	848	1,020	1,070
	MML LIAB					1,020	1,070
101.758.000.956.000	MISCELLANEOUS EXPENSE	1,399	912	16	300	300	300
	ACTIVITIES COVERED BY SPONSORSHIPS						
	BANNERS AND MISC ACTIVITIES FOR SPECIAL					300	300
101.758.000.960.000	MEMBERSHIP & DUES/FEES			81	224	81	85
	POOL LICENSE RENEWAL					81	85
101.758.000.967.000	PROJECT COSTS (NON-CAPITAL)	3,500					
	WIFI EXPANSION						
	Totals for dept 758.000 - CITY POOL	75,287	97,937	48,958	89,106	91,265	108,819
Dept 770.000 - PARKS MAINTENANCE							
101.770.000.702.000	SALARY & WAGES	19,152	25,023	18,481	28,100	28,100	30,064
	PW SUP HRS					0	4,080
	DPW FT HRS					0	8,370
	DPW PT HRS					0	17,530
	OT ALLOCATION					0	84
	TRENDING ADJ					28,100	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>28,100</b>	<b>30,064</b>
101.770.000.710.000	EMPLOYEE BENEFITS- PARKS	3,502	5,049	4,789	5,972	5,972	8,529
	FICA					0	2,300
	RETIREMENT					0	1,154

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: RECREATION & CULTURE							
Dept 770.000 - PARKS MAINTENANCE							
	WORKERS COMP					0	519
	HEALTH / LIFE/ DENTAL/ VISION					0	4,556
	TRENDING ADJ					5,972	0
						<b>5,972</b>	<b>8,529</b>
101.770.000.727.000	OFFICE & GENERAL SUPPLIES	4,614	5,163	1,518	5,709	5,709	6,500
	TRASH BAGS, GRASS SEED, FERTILIZER WEED AND BUG SPRAY					2,000	2,500
	LUMBER, STAIN, PAINT SCREWS ETC					500	500
	PORTA JOHN CHEMICALS & TP					500	500
	MISC					2,709	3,000
						<b>5,709</b>	<b>6,500</b>
101.770.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	1,490					
	INSTALL CAMERAS						
101.770.000.804.000	CONTRACT LABOR	380	2,620	611	3,209	3,209	3,300
	PEOPLELINK					3,209	3,300
101.770.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	7,988	15,063	7,639	3,105	10,900	12,660
	TWIN CITY MAINT TREE TRIM SPRAY BEDS MULCH					2,500	3,000
	PORT A JOHNS					8,400	9,660
						<b>10,900</b>	<b>12,660</b>
101.770.000.850.000	TECHNOLOGY AND COMMUNICATIONS	1,258					
	CAMERA REPAIRS						
101.770.000.900.000	PRINTING & PUBLISHING	96			286		
	PARKS AND REC NOTICES						
101.770.000.920.000	UTILITIES	4,568	4,453	3,363	4,853	4,853	5,338
	CITY UTILITIES SPRINKLERS AND LIGHTS PARKS					4,853	5,338
101.770.000.930.000	REPAIRS & MAINTENANCE	1,781	12,085	10,687	3,917	20,000	20,000
	CONTINGENCY					10,000	20,000
	PLAYGROUD EQUIP REPAIR LEPPPIEN					8,250	0
	LIGHTING REPAIRS LEPPPIEN / CLAPP					1,200	0
	REPAIRS TO VANDALIZED STRUCTURES					550	0
						<b>20,000</b>	<b>20,000</b>
101.770.000.943.000	EQUIPMENT RENTAL-MP	31,135	34,898	27,377	30,196	35,696	36,000
	MDOT CHARGE RATE AVG					30,196	36,000
	TRENDING HIGHER					5,500	0
						<b>35,696</b>	<b>36,000</b>
101.770.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP	126					
101.770.000.955.000	INSURANCE & BONDS	1,036	1,074	1,066	1,147	1,066	1,147
	MML LIAB & PROPERTY					1,066	1,147
101.770.000.956.000	MISCELLANEOUS EXPENSE	130			286		
	EST						
101.770.000.967.000	PROJECT COSTS (NON-CAPITAL)	4,500			2,511		
	Totals for dept 770.000 - PARKS MAINTENANCE	81,756	105,428	75,531	89,291	115,505	123,538
	Total - Function RECREATION & CULTURE	157,043	203,365	124,489	178,397	206,770	232,357
Function: CAPITAL OUTLAY							
Dept 901.265 - CAPITAL OUTLAY - CITY HALL							
101.901.265.977.000	EQUIPMENT & CAPITAL PURCHASES	26,669	27,105		35,000		
	REPLACE COMMUNITY ROOM FLOORING						
	DEFERRED - NEW CLEANING SOLUTION WORKING						
	SECURITY CAMERA UPGRADE						
101.901.265.977.000.0082	SECURITY CAMERA UPGRADE			50,839		123,075	
	SECURITY CAMERA UPGRADE PROJ					123,075	0
	Totals for dept 901.265 - CAPITAL OUTLAY - CITY HALL	26,669	27,105	50,839	35,000	123,075	
Dept 901.441 - CAPTIAL OUTLAY - PUBLIC WORKS							
101.901.441.977.000	EQUIPMENT & CAPITAL PURCHASES	97,064	41,210		12,000		10,000

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.441 - CAPTIAL OUTLAY - PUBLIC WORKS							
CONTINGENCY							
ROOF FOR OLD SALT SHED FOR STORAGE						0	10,000
Totals for dept 901.441 - CAPTIAL OUTLAY - PUBLIC WORKS		97,064	41,210		12,000		10,000
Dept 901.567 - CAPITAL OUTLAY - CEMETERY							
101.901.567.977.000 EQUIPMENT & CAPITAL PURCHASES						15,000	20,000
PAVING CEMETERY ROADS						22,730	0
CEMETERY LOT EXPANSION - PLANNING						0	20,000
				<b>GL # FOOTNOTE TOTAL:</b>		<b>22,730</b>	<b>20,000</b>
Totals for dept 901.567 - CAPITAL OUTLAY - CEMETERY					15,000	22,730	20,000
Dept 901.770 - CAPTIAL OUTLAY - PARKS							
101.901.770.702.000.0032 SALARY & WAGES - LIONS PARK IMP							35,000
TOTAL DPW EST (SAL/FRINGE/EQUIP RENT)						0	35,000
101.901.770.977.000.0032 EQUIPMENT/SVS - LIONS PARK IMPROV						50,953	14,037
SAFETY SURFACE MATERIALS						25,025	0
PAYGROUND EQUIPMENT						25,928	0
PAVING						0	14,037
				<b>GL # FOOTNOTE TOTAL:</b>		<b>50,953</b>	<b>14,037</b>
Totals for dept 901.770 - CAPTIAL OUTLAY - PARKS						50,953	49,037
Total - Function CAPITAL OUTLAY		123,733	68,315	50,839	62,000	196,758	79,037
Function: DEBT SERVICE							
Dept 906.000 - DEBT SERVICE							
101.906.000.991.000 PRINCIPAL PAYMENTS							27,000
PRINCIPAL ON RD LOAN CITY HALL						26,000	27,000
101.906.000.992.000 LEASE PRINCIPAL EXP						9,181	9,430
KYOCERA PRINTERS/COPIERS/SCANNERS						3,612	3,720
PITNEY BOWES MAIL METER AND FOLDER						5,569	5,710
				<b>GL # FOOTNOTE TOTAL:</b>		<b>9,181</b>	<b>9,430</b>
101.906.000.993.000 BOND/LOAN INTEREST							47,758
INTEREST ON RD LOAN CITY HALL						48,685	47,758
101.906.000.993.001 LEASE INTEREST EXPENSE						475	265
KYOCERA PRINTERS/COPIERS/SCANNERS						245	165
PITNEY BOWES MAIL METER AND FOLDER						230	100
				<b>GL # FOOTNOTE TOTAL:</b>		<b>475</b>	<b>265</b>
Totals for dept 906.000 - DEBT SERVICE		82,491	84,305	83,870	84,341	84,341	84,453
Total - Function DEBT SERVICE		82,491	84,305	83,870	84,341	84,341	84,453
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
101.966.000.995.000 TRANSFERS OUT							
ARPA FUNDS TO WATER PROJECTS							
101.966.000.995.205 TRANSFER OUT TO PUBLIC SAFETY							1,376,209
COMMITTED LEVEL 17-18 (+ ANNUAL TAX VAL %)						866,972	910,320
EXPECTED EXTRA ALLOCATION NEEDED						332,664	465,889
ADJ EXTRA ALLOCATION ON ACTUAL						(79,677)	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>1,119,959</b>	<b>1,376,209</b>
Totals for dept 966.000 - TRANSFERS OUT		1,328,668	1,030,499	899,727	1,199,636	1,119,959	1,376,209
Dept 999.000 - CONTINGENCY (BUDGET INFO ONLY)							
101.999.000.998.000 CONTINGENCY (BUDGET ONLY LINE ITEM)						75,000	75,000
CONTINGENCY - TO BE USED FOR UNEXPECTED/UNPLANNED NEEDS						75,000	75,000

		EXPENDITURES					
GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: OTHER FINANCING USES							
Dept 999.000 - CONTENGENCY (BUDGET INFO ONLY)							
Totals for dept 999.000 - CONTENGENCY (BUDGET INFO ONLY)					75,000	75,000	75,000
Total - Function OTHER FINANCING USES		1,328,668	1,030,499	899,727	1,274,636	1,194,959	1,451,209
TOTAL APPROPRIATIONS		2,706,647	2,549,784	2,066,385	2,881,952	2,821,934	3,580,985

## **151 - Cemetery Trust Fund**

This fund is used to account for money held by the local unit in trust for the perpetual care of cemetery lots. This fund has both a restricted and non-spendable fund balance. The non-spendable fund balance contains the amounts designated from lot sales or donations and placed with the city in trust to be invested. The income earned on the investments is then the restricted fund balance and may only be used for the care of cemetery lots. A budget is required to be adopted by City Council. This fund is a permanent, governmental accounting fund.



REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
151.567.000.643.000	SALE OF CEMETERY LOTS	2,288	1,738	1,275	2,500	1,300	2,100
EST						0	2,100
TRENDING ADJ						1,300	0
				GL # FOOTNOTE	TOTAL:	1,300	2,100
CHARGES FOR SERVICES		2,288	1,738	1,275	2,500	1,300	2,100
INTEREST & RENTS							
151.567.000.665.000	INTEREST REVENUE	775	7,781	7,966	5,400	8,200	5,400
EST - STARTING TO SEE DECLINING INT						8,200	5,400
INTEREST & RENTS		775	7,781	7,966	5,400	8,200	5,400
TOTAL ESTIMATED REVENUES		3,063	9,519	9,241	7,900	9,500	7,500

## **202 - Major Streets Fund**

The Major Street Fund is used in each city to account for the construction and maintenance of the city major street system. This fund is required by PA 51 of 1951, MCL 247.664(2).

The Major Street Fund is used to account for the receipt and expenditure of state motor vehicle fuel taxes which are earmarked by law (PA 51 of 1951) for major street and highway purposes, federal grants for major street purposes, and general fund appropriations as well as State Trunkline maintenance contract. A budget is required to be adopted by City Council. This fund is a special revenue, governmental accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
STATE GRANTS							
202.463.000.546.000	SSR - GAS & WEIGHT TAX	569,497	583,945	465,673	620,258	620,258	629,164
	PER ORTA EST					620,258	629,164
202.463.000.546.001	SSR - BUILD MICHIGAN ROADS	9,742	9,732	7,297	9,732	9,732	9,732
	EST					9,732	9,732
	STATE GRANTS	579,239	593,677	472,970	629,990	629,990	638,896
INTEREST & RENTS							
202.463.000.665.000	INTEREST REVENUE	12,405	30,755	32,015	12,000	33,826	17,000
	EST - STARTING TO SEE DECLINING INVEST					33,826	17,000
	ALSO WILL SEE USE OF BALANCES AS PROJECTS UNDERWAY						
	INTEREST & RENTS	12,405	30,755	32,015	12,000	33,826	17,000
OTHER REVENUE							
202.444.000.676.000.0015	MISCELLANEOUS REIMBURSEMENT	235			405		
	PINE RIVER TO SHARE 53%						
202.463.000.676.000	MISCELLANEOUS REIMBURSEMENT	250		353		353	
	ACCIDENT REPAIR REIMB					353	0
202.463.000.684.000	MISCELLANEOUS REVENUE	150	411	700		700	
	CY TRENDING					700	0
202.474.000.676.000	MISCELLANEOUS REIMBURSEMENT			813			
202.480.000.683.000	MDOT TRUNK LINE REIMBURSEMENT	7,410	21,360	6,904	16,000	7,300	16,000
	MAX PER MDOT CONTRACT					0	16,000
	TREND OF CY USE					7,300	0
				GL # FOOTNOTE TOTAL:		7,300	16,000
	OTHER REVENUE	8,045	21,771	8,770	16,405	8,353	16,000
TOTAL ESTIMATED REVENUES		599,689	646,203	513,755	658,395	672,169	671,896

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 444.000 - SIDEWALKS							
202.444.000.702.000	SALARY & WAGES	1,233	1,107	1,135	1,033	1,033	1,146
PW SUP						0	1,102
OTHER DEPT						0	44
TRENDING ADJUSTMENT						1,033	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>1,033</b>	<b>1,146</b>
202.444.000.702.000.0015	SALARY & WAGES - PR M46 SIDEWALK M	57	233	596	254	620	302
DPW FT						0	268
DPW PT						0	34
TRENDING ADJ						620	0
PINE RIVER REIMB FOR HALF COSTS							
WINTER ICE ISSUES 2024							
				<b>GL # FOOTNOTE TOTAL:</b>		<b>620</b>	<b>302</b>
202.444.000.710.000	EMPLOYEE BENEFITS	488	306	532	428	490	443
FICA						0	88
RETIREMENT						0	87
WORKERS COMP						0	20
HEALTH / LIFE / DENTAL / VISION						0	248
TRENDING ADJ						490	0
MORE FT HRS THAN EST 24-25							
				<b>GL # FOOTNOTE TOTAL:</b>		<b>490</b>	<b>443</b>
202.444.000.710.000.0015	EMPLOYEE BENEFITS - PR M46 SIDEWAI	15	42	51	107	107	138
FICA						0	23
RETIREMENT						0	27
WORKERS COMP						0	5
HEALTH /LIFE / DENTAL/ VISION						107	83
TRENDING ADJ							
				<b>GL # FOOTNOTE TOTAL:</b>		<b>107</b>	<b>138</b>
202.444.000.801.000	PROFESSIONAL & CONTRACTED SERVICES			696	3,917	3,900	4,000
SIDEWALK SPOT REPAIRS						3,900	4,000
202.444.000.943.000	EQUIPMENT RENTAL-MP	1,739	1,415	786	1,577	1,577	1,750
MDOT CHARGE RATE AVG						1,577	1,750
202.444.000.943.000.0015	EQUIPMENT RENTAL-MP	163	788	2,568	445	2,568	3,000
EQUIP RENT-PINERIVER/CITY SHARED SIDEWALK						2,568	3,000
Totals for dept 444.000 - SIDEWALKS		3,695	3,891	6,364	7,761	10,295	10,779
Dept 463.000 - ROUTINE MAINTENANCE-STREETS							
202.463.000.702.000	SALARY & WAGES	16,779	19,826	15,718	23,616	19,000	19,997
PW SUP HRS						0	4,895
DPW FT HRS						0	11,216
DPW PT HRS						0	3,363
OT ALLOCATION HRS						0	523
TRENDING ADJ						19,000	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>19,000</b>	<b>19,997</b>
202.463.000.710.000	EMPLOYEE BENEFITS	7,431	5,478	5,520	8,812	7,000	7,973
FICA						0	1,530
RETIREMENT						0	1,544
WORKERS COMP						0	343
HEALTH / LIFE/ DENTAL/ VISION						0	4,556
TRENDING ADJ						7,000	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>7,000</b>	<b>7,973</b>
202.463.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	80					
CY TRENDING							
202.463.000.727.000	OFFICE & GENERAL SUPPLIES	113	13	174			
RECLASS TO 787							
202.463.000.787.000	STREET MATERIALS/SUPPLIES	239	9,571	3,099	34,185	15,000	15,000
MISC SUPPLIES							

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 463.000 - ROUTINE MAINTENANCE-STREETS							
	COLD PATCH						
	GUARDRAIL SUPPLIES						
	GRAVEL (FROM STOCK) SHOULDERS AND PATCHING						
	CRACK SEAL RUBBER						
	TOP SOIL SEED MULCH BLANKETS WEE SPRAY						
	STANDARD EST					15,000	15,000
202.463.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	4,725	5,950	10,056	46,126	30,000	30,000
	DOWNTOWN PARKING STRIPING/YELLOW CURBS						
	ASPHALT PATCHING BLOW OUT REPAIRS						
	REPAIR 4 STORM CATCHES (2 -CENTER ST, 1-I&K, 1-DEVON)						
	WEED SPRAYING						
	CONTINGENT FOR CATCH BASIN FAILURES						
	STANDARD ESTIMATE					30,000	30,000
202.463.000.804.000	CONTRACT LABOR	454	1,820	1,391	1,746	2,000	2,000
	MISC TEMP HELP BURSH CLEARING WEED WHIPING					2,000	2,000
202.463.000.819.000	COUNTY DRAIN		2,385	5,078		5,078	5,000
	EST					5,078	5,000
202.463.000.850.000	TECHNOLOGY AND COMMUNICATIONS			278	1,055	300	375
	TELEUS COMM/SKYHAWK TECH					300	375
202.463.000.943.000	EQUIPMENT RENTAL-MP	10,807	12,279	9,323	22,622	20,000	21,000
	MDOT CHARGE RATE - STD EST					20,000	21,000
202.463.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP		100	99			
	STUMP GRINDER						
Totals for dept 463.000 - ROUTINE MAINTENANCE-STREE'		40,628	57,422	50,736	138,162	98,378	101,345
Dept 473.000 - ROUTINE MAINT -BRIDGES							
202.473.000.727.000	OFFICE & GENERAL SUPPLIES	41					
202.473.000.787.000	STREET MATERIALS/SUPPLIES				599		
	GEOTEX FABRIC						
	STAKES						
	PAINT						
	HARDWARE						
202.473.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	1,050	1,850		7,611	5,000	5,000
	BRIDGE INSPECTION					5,000	5,000
202.473.000.943.000	EQUIPMENT RENTAL-MP				863		
	MDOT CHARGE RATE AVG						
Totals for dept 473.000 - ROUTINE MAINT -BRIDGES		1,091	1,850		9,073	5,000	5,000
Dept 474.000 - TRAFFIC SERVICE MAINT							
202.474.000.702.000	SALARY & WAGES	417		1,014	593	1,200	821
	DPW FT					0	821
	TRENDING ADJU						
	24-25 HAVE HAD A LOT OF ACCIDENTS TAKE OUT					1,200	0
						<b>1,200</b>	<b>821</b>
202.474.000.710.000	EMPLOYEE BENEFITS	142		399	311	420	415
	FICA					0	63
	RETIREMENT					0	82
	WORKERS COMP					0	15
	HEALTH / LIFE/ DENTAL/ VISION					0	255
	TRENDING ADJ					420	0
						<b>420</b>	<b>415</b>
202.474.000.787.000	STREET MATERIALS/SUPPLIES			658	3,995	3,995	4,000
	SIGNS, POSTS, BRACKETS FOR REFLECTIVITY PROJ					3,995	4,000
202.474.000.920.000	UTILITIES				513		
	MISC						
202.474.000.943.000	EQUIPMENT RENTAL-MP	79	100	1,583	742	2,000	2,000

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 474.000 - TRAFFIC SERVICE MAINT							
MDOT CHARGE RATE - GEN EST						2,000	2,000
Totals for dept 474.000 - TRAFFIC SERVICE MAINT		638		3,654	6,154	7,615	7,236
Dept 478.000 - WINTER MAINTENANCE							
202.478.000.702.000	SALARY & WAGES	15,039	13,716	12,445	19,470	12,445	19,351
DPW FT EST						0	10,028
OTHER DEPT EST						0	2,910
OT ALLOCATION						0	6,413
TRENDING ADJ						12,445	0
				GL # FOOTNOTE TOTAL:		12,445	19,351
202.478.000.710.000	EMPLOYEE BENEFITS	4,467	3,962	4,407	6,661	4,407	7,302
FICA						0	1,480
RETIREMENT						0	1,883
WORKERS COMP						0	235
HEALTH / LIFE/ DENTAL/ VISION						0	3,704
TRENDING ADJ						4,407	0
				GL # FOOTNOTE TOTAL:		4,407	7,302
202.478.000.787.000	STREET MATERIALS/SUPPLIES	8,841	(20)	3,770	5,138	3,770	15,000
STD EST						3,770	15,000
202.478.000.943.000	EQUIPMENT RENTAL-MP	36,373	33,834	20,508	39,441	20,510	40,000
STD EST						20,510	40,000
Totals for dept 478.000 - WINTER MAINTENANCE		64,720	51,492	41,130	70,710	41,132	81,653
Dept 480.487 - MDOT SURFACE MAINTENANCE							
202.480.487.702.000	SALARY & WAGES	380	1,151	157	1,002	1,002	1,166
MDOT BUDGET							
PW SUP						0	898
DPW FT						0	268
TRENDING ADJ						1,002	0
				GL # FOOTNOTE TOTAL:		1,002	1,166
202.480.487.710.000	EMPLOYEE BENEFITS	135	345	64	438	438	483
FICA						0	89
WORKERS COMP						0	95
RETIREMENT						0	20
HEALTH /LIFE /DENTAL /VISION						0	279
TRENDING ADJ						438	0
				GL # FOOTNOTE TOTAL:		438	483
202.480.487.943.000	EQUIPMENT RENTAL-MP	1,691	3,192	194	2,985	3,000	3,000
MDOT CHARGE RATE EST						3,000	3,000
Totals for dept 480.487 - MDOT SURFACE MAINTENANCE		2,206	4,688	415	4,425	4,440	4,649
Dept 480.488 - MDOT SWEEPING & FLUSHING							
202.480.488.702.000	SALARY & WAGES		2,311	308	170	170	235
MDOT ALLOWANCE							
DPW FT						0	235
DPW PT						170	0
TRENDING ADJ							
				GL # FOOTNOTE TOTAL:		170	235
202.480.488.710.000	EMPLOYEE BENEFITS		829	135	89	89	118
FICA						0	18
WORKERS COMP						0	23
RETIREMENT						0	4
HEALTH / LIFE/ DENTAL /VISION						0	73
TRENDING ADJ						89	0
				GL # FOOTNOTE TOTAL:		89	118
202.480.488.804.000	CONTRACT LABOR			552		600	

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 480.488 - MDOT SWEEPING & FLUSHING							
TRENDING						600	0
202.480.488.943.000	EQUIPMENT RENTAL-MP		2,583	1,400	1,370	1,370	1,370
MDOT EST						1,370	1,370
Totals for dept 480.488 - MDOT SWEEPING & FLUSHING			5,723	2,395	1,629	2,229	1,723
Dept 480.490 - MDOT TREES & SHRUBS							
202.480.490.702.000	SALARY & WAGES	91	90	283	861	861	980
MDOT ALLOWANCE							
PW SUP						0	41
DPW FT						0	235
OTHER DEPTS						0	704
TRENDING ADJ						861	0
GL # FOOTNOTE TOTAL:						861	980
202.480.490.710.000	EMPLOYEE BENEFITS	14	41	122	355	355	392
FICA						0	75
RETIREMENT						0	83
WORKERS COMP						0	18
HEALTH / LIFE/ DENTAL/ VISION						0	216
TRENDING ADJ						355	0
GL # FOOTNOTE TOTAL:						355	392
202.480.490.943.000	EQUIPMENT RENTAL-MP		218	221	1,142	1,142	1,150
MDOT EST						1,142	1,150
Totals for dept 480.490 - MDOT TREES & SHRUBS			105	349	2,358	2,358	2,522
Dept 480.491 - MDOT DRAIN & DITCHES							
202.480.491.702.000	SALARY & WAGES			1,130		1,130	
MDOT REQUEST						1,130	0
202.480.491.710.000	EMPLOYEE BENEFITS			459		459	
MDOT REQUEST						459	0
202.480.491.943.000	EQUIPMENT RENTAL-MP			1,238		1,238	
TO ACT						1,238	0
Totals for dept 480.491 - MDOT DRAIN & DITCHES				2,827		2,827	
Dept 480.494 - MDOT TRAFFIC SIGNALS							
202.480.494.702.000	SALARY & WAGES				24	24	34
MDOT ALLOWANCE							
DPW FT						0	34
TRENDING ADJ						24	0
GL # FOOTNOTE TOTAL:						24	34
202.480.494.710.000	EMPLOYEE BENEFITS				13	13	17
FICA						0	3
RETIREMENT						0	3
WORKERS COMP						0	1
HEALTH /LIFE /DENTAL /VISION						0	10
TRENDING ADJ						13	0
GL # FOOTNOTE TOTAL:						13	17
Totals for dept 480.494 - MDOT TRAFFIC SIGNALS					37	37	51
Dept 480.497 - MDOT WINTER MAINTENANCE							
202.480.497.702.000	SALARY & WAGES	767	1,263	549	1,404	549	1,434
MDOT ALLOWANCE							
PW SUP						0	164
DPW FT						0	904
OT ALLOCATION						0	366
TRENDING ADJ						549	0
GL # FOOTNOTE TOTAL:						549	1,434

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 480.497 - MDOT WINTER MAINTENANCE							
202.480.497.710.000	EMPLOYEE BENEFITS	245	345	170	520	170	585
	FICA					0	110
	RETIREMENT					0	139
	WORKERS COMP					0	19
	HEALTH /LIFE /DENTAL /VISION					0	317
	TRENDING ADJ					170	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>170</b>	<b>585</b>
202.480.497.787.000	STREET MATERIALS/SUPPLIES	780	409	519	2,283	519	2,800
	EST					519	2,800
202.480.497.943.000	EQUIPMENT RENTAL-MP	1,579	2,599	856	1,370	856	1,400
	MDOT CHARGE RATE AVG					856	1,400
	Totals for dept 480.497 - MDOT WINTER MAINTENANCE	3,371	4,616	2,094	5,577	2,094	6,219
Dept 520.000 - ADMINISTRATION STREETS							
202.520.000.702.000	SALARY & WAGES	6,667	7,398	7,625	7,705	8,794	9,350
	PW SUPERVISOR ALLOCATION					0	5,021
	FINANCE ALLOCATION					0	4,329
	TRENDING ADJ					8,794	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>8,794</b>	<b>9,350</b>
202.520.000.710.000	EMPLOYEE BENEFITS	1,890	2,041	2,282	2,629	2,629	3,137
	FICA					0	715
	RETIREMENT					0	729
	WORKERS COMP					0	24
	HEALTH /LIFE /DENTAL /VISION					0	1,669
	TRENDING ADJ					2,629	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,629</b>	<b>3,137</b>
202.520.000.832.002	EDUCATION & TRAINING	35					
	TRAINING						
202.520.000.943.000	EQUIPMENT RENTAL-MP	76	64				
	EQUIPMENT USE						
	Totals for dept 520.000 - ADMINISTRATION STREETS	8,668	9,503	9,907	10,334	11,423	12,487
	Total - Function PUBLIC WORKS	125,122	139,534	120,148	256,220	187,828	233,664
Function: CAPITAL OUTLAY							
Dept 901.444 - CAPTIAL OUTLAY - SIDEWALKS							
202.901.444.801.000	NEW/REPLACE SIDEWALKS		7,101		40,000		
	SIDEWALK REPLACEMENTS						
	MOVE TO ANNUAL PROJ CODE						
202.901.444.801.000.1001	NEW/REPLACE SIDEWALKS			7,968		40,000	40,000
	SIDEWALK CONST. OR SIGNIFICANT REPLACEMENT						
	TO BE DETERMINED					40,000	40,000
	Totals for dept 901.444 - CAPTIAL OUTLAY - SIDEWALKS		7,101	7,968	40,000	40,000	40,000
Dept 901.463 - STREET IMPROVEMENTS							
202.901.463.702.000	SALARY & WAGES	481	724				
202.901.463.710.000	EMPLOYEE BENEFITS	215	265				
202.901.463.787.000	STREET MATERIALS/SUPPLIES	2,610					
202.901.463.801.000.1001	CONTRACTED SERVICES - ANNUAL ST IN	73,556	127,044	51,240	300,000	75,000	291,000
	TO BE DETERMINED					75,000	225,000
	E SAGINAW MAIN TO HUBBARD					0	66,000
					<b>GL # FOOTNOTE TOTAL:</b>	<b>75,000</b>	<b>291,000</b>
202.901.463.943.000	EQUIPMENT RENTAL-MP	201	190				
	Totals for dept 901.463 - STREET IMPROVEMENTS	77,063	128,223	51,240	300,000	75,000	291,000
Dept 901.473 - CAPITAL BRIDGE IMPROVEMENTS							



## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.473 - CAPITAL BRIDGE IMPROVEMENTS							
202.901.473.801.000.0030	CONTRACTED SERVICES - MAIN ST BR	11,994	5,145	16,015	30,000	30,000	30,000
MAIN ST BRIDGE LAP/BANK						30,000	30,000
Totals for dept 901.473 - CAPITAL BRIDGE IMPROVEMEN'		11,994	5,145	16,015	30,000	30,000	30,000
Total - Function CAPITAL OUTLAY		89,057	140,469	75,223	370,000	145,000	361,000
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
202.966.000.995.203	TRANSFER OUT TO LOCAL ST	142,374	145,986	104,028	155,065	155,065	157,291
25% OF MTF FUNDS						155,065	157,291
Totals for dept 966.000 - TRANSFERS OUT		142,374	145,986	104,028	155,065	155,065	157,291
Total - Function OTHER FINANCING USES		142,374	145,986	104,028	155,065	155,065	157,291
TOTAL APPROPRIATIONS		356,553	425,989	299,399	781,285	487,893	751,955

## **203 - Local Streets Fund**

The Local Street Fund is used in each city to account for the construction and maintenance of a city local street system. This fund is required by PA 51 of 1951, MCL 247.664(2).

The Local Street Fund is used to account for the receipt and expenditure of state motor vehicle fuel taxes which are earmarked by law (PA 51 of 1951) for local street and highway purposes, federal grants for local street purposes, and general fund appropriations. A budget is required to be adopted by City Council. This fund is a special revenue, governmental accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
STATE GRANTS							
203.463.000.546.000	SSR - GAS & WEIGHT TAX	220,282	226,074	180,369	240,131	240,131	244,359
	PER ORTA EST					240,131	244,359
203.463.000.546.001	SSR - BUILD MICHIGAN ROADS	3,768	3,768	2,826	4,768	3,768	3,768
	ESTIMATE					3,768	3,768
	STATE GRANTS	224,050	229,842	183,195	244,899	243,899	248,127
INTEREST & RENTS							
203.463.000.665.000	INTEREST REVENUE	14,296	31,753	30,792	9,800	32,311	16,200
	EST - STARTING TO SEE DECLINE IN INTEREST					32,311	16,200
	ALSO WILL SEE USE OF BALANCES AS PROJECTS UNDERWAY						
	INTEREST & RENTS	14,296	31,753	30,792	9,800	32,311	16,200
OTHER REVENUE							
203.463.000.676.000	MISCELLANEOUS REIMBURSEMENT	41,979	617				
	EST OR TRENDING						
203.463.000.684.000	MISCELLANEOUS REVENUE	2,250	1,000	1,100		1,100	
	CY TREND					1,100	0
	OTHER REVENUE	44,229	1,617	1,100		1,100	
OTHER FINANCING SOURCES							
203.931.000.699.202	TRANSFER IN FROM MAJOR ST	142,374	145,986	104,028	155,065	155,065	157,291
	25% OF MAJOR MTF REVENUE					155,065	157,291
	OTHER FINANCING SOURCES	142,374	145,986	104,028	155,065	155,065	157,291
TOTAL ESTIMATED REVENUES		424,949	409,198	319,115	409,764	432,375	421,618

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 444.000 - SIDEWALKS							
203.444.000.702.000	SALARY & WAGES	2,126	1,029				
203.444.000.710.000	EMPLOYEE BENEFITS	765	320	1			
203.444.000.727.000	OFFICE & GENERAL SUPPLIES	396					
203.444.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	1,690			42,642	40,000	40,000
MISC REPAIR/MAINT OF LOCAL STREET WALKWAYS							
203.444.000.943.000	EQUIPMENT RENTAL-MP	1,487	752			40,000	40,000
Totals for dept 444.000 - SIDEWALKS		6,464	2,101	1	42,642	40,000	40,000
Dept 463.000 - ROUTINE MAINTENANCE-STREETS							
203.463.000.702.000	SALARY & WAGES	31,236	26,211	18,575	31,372	31,372	39,266
PW SUP						0	5,793
DPW FT						0	16,740
DPW PT						0	4,162
OTHER DEPTS						0	12,404
OT ALLOCATION						0	167
TRENDING ADJ						31,372	0
GL # FOOTNOTE TOTAL:						31,372	39,266
203.463.000.710.000	EMPLOYEE BENEFITS	13,141	8,916	7,796	13,040	13,040	15,697
FICA						0	3,004
RETIREMENT						0	3,127
WORKERS COMP						0	703
HEALTH /LIFE /DENTAL /VISION						0	8,863
TRENDING ADJ						13,040	0
GL # FOOTNOTE TOTAL:						13,040	15,697
203.463.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	80					
CY TRENDING							
203.463.000.727.000	OFFICE & GENERAL SUPPLIES	39	224		2,239	2,000	2,000
ROADSIDE LANDSCAPING						2,000	2,000
203.463.000.787.000	STREET MATERIALS/SUPPLIES	1,312	8,015	6,184	16,477	16,000	16,000
MISC GUARDRAIL PARS, PAINT ETC							
TOPSOIL, COLD PATCH, GRASS SEED							
GRAVEL (OUR STOCK)							
GENERAL ESTIMATE						16,000	16,000
203.463.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	31,479		7,200	14,843	14,843	15,000
STUMP GRINDING						14,843	15,000
203.463.000.804.000	CONTRACT LABOR	456	217	883	1,242	1,242	1,200
MISC TEMP SERVICES						1,242	1,200
203.463.000.819.000	COUNTY DRAIN			176		176	
EST						176	0
203.463.000.850.000	TECHNOLOGY AND COMMUNICATIONS			278	1,055	300	375
TELEUS COMM/SKYHAWK TECH						300	375
203.463.000.943.000	EQUIPMENT RENTAL-MP	33,071	33,128	17,957	38,819	38,819	39,000
EST ST MAINT						38,819	39,000
203.463.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP		140				
Totals for dept 463.000 - ROUTINE MAINTENANCE-STREE'		110,814	76,851	59,049	119,087	117,792	128,538
Dept 474.000 - TRAFFIC SERVICE MAINT							
203.474.000.702.000	SALARY & WAGES	75	508	153	812	812	1,122
DPW FT						0	1,122
TRENDING ADJ						812	0
GL # FOOTNOTE TOTAL:						812	1,122
203.474.000.710.000	EMPLOYEE BENEFITS	17	184	53	426	426	567
FICA						0	86
RETIREMENT						0	112
WORKERS COMP						0	20
HEALTH/ LIFE/ DENTAL /VISION						0	349

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 474.000 - TRAFFIC SERVICE MAINT							
TRENDING ADJ						426	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>426</b>	<b>567</b>
203.474.000.787.000	STREET MATERIALS/SUPPLIES		1,389	658	5,709	4,000	5,000
	GENERAL ESTIMATE FOR SIGNS ETC					4,000	5,000
203.474.000.943.000	EQUIPMENT RENTAL-MP	243	263	24	495	300	495
	MDOT CHARGE RATE EST					300	495
	Totals for dept 474.000 - TRAFFIC SERVICE MAINT	335	2,344	888	7,442	5,538	7,184
Dept 478.000 - WINTER MAINTENANCE							
203.478.000.702.000	SALARY & WAGES	6,589	7,002	3,800	15,440	3,800	17,103
	PW SUP					0	939
	DPW FT					0	8,370
	OTHER DEPT					0	2,277
	OT ALLOCATION					0	5,517
	TRENDING ADJ					3,800	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>3,800</b>	<b>17,103</b>
203.478.000.710.000	EMPLOYEE BENEFITS	1,972	1,974	1,361	5,461	1,361	6,658
	FICA					0	1,308
	RETIREMENT					0	1,687
	WORKERS COMP					0	207
	HEALTH/ LIFE/ DENTAL/ VISION					0	3,456
	TRENDING ADJ					1,361	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>1,361</b>	<b>6,658</b>
203.478.000.787.000	STREET MATERIALS/SUPPLIES	9,523	3,431	5,094	3,425	5,094	6,000
	SALT					5,094	6,000
203.478.000.943.000	EQUIPMENT RENTAL-MP	12,495	13,803	6,092	16,694	6,100	16,000
	MDOT RATE ESTIMATE					6,100	16,000
	Totals for dept 478.000 - WINTER MAINTENANCE	30,579	26,210	16,347	41,020	16,355	45,761
Dept 520.000 - ADMINISTRATION STREETS							
203.520.000.702.000	SALARY & WAGES	6,655	7,398	7,624	7,705	8,793	9,349
	PW SUP					0	5,021
	FINANCE ALLOCATION					0	4,328
	TRENDING ADJ					8,793	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>8,793</b>	<b>9,349</b>
203.520.000.710.000	EMPLOYEE BENEFITS	1,889	2,041	2,282	2,629	2,629	3,137
	FICA					0	715
	RETIREMENT					0	729
	WORKERS COMP					0	24
	HEALTH /LIFE /DENTAL /VISION					0	1,669
	TRENDING ADJ					2,629	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,629</b>	<b>3,137</b>
203.520.000.832.002	EDUCATION & TRAINING	35			41		
	TRAINING						
203.520.000.943.000	EQUIPMENT RENTAL-MP	230	69		238		
	EQUIPMENT USE ADMIN						
	Totals for dept 520.000 - ADMINISTRATION STREETS	8,809	9,508	9,906	10,613	11,422	12,486
	Total - Function PUBLIC WORKS	157,001	117,014	86,191	220,804	191,107	233,969
Function: CAPITAL OUTLAY							
Dept 901.444 - CAPTIAL OUTLAY - SIDEWALKS							
203.901.444.801.000	PROF & CONTRACTED SERVICES		30,575	810	40,000	40,000	40,000
	SIDEWALK REPLACEMENTS - TBD					40,000	40,000
203.901.444.801.000.1001	NEW/REPLACE SIDEWALKS	108		24,983		50,000	50,000
	ANNUAL SIDEWALK REPLACEMENTS					50,000	50,000

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.444 - CAPTIAL OUTLAY - SIDEWALKS							
	Totals for dept 901.444 - CAPTIAL OUTLAY - SIDEWALKS		30,575	25,793	40,000	90,000	90,000
Dept 901.463 - STREET IMPROVEMENTS							
203.901.463.702.000	SALARY & WAGES	1,623	472				
203.901.463.710.000	EMPLOYEE BENEFITS	678	177				
203.901.463.787.000	STREET MATERIALS/SUPPLIES	2,610		9,722		15,000	
	INTERNAL REPAIRS					15,000	0
203.901.463.801.000.1001	CONTRACTED SERVICES - ANNUAL ST IN	174,548	195,954	20,860	300,000	50,000	424,500
	TO BE DETERMINED					50,000	175,000
	CLINTON (RIVER TO I&K)					0	75,000
	GRATIOT (MAIN TO UNION)					0	47,500
	E SAGINAW					0	127,000
					<b>GL # FOOTNOTE TOTAL:</b>	<b>50,000</b>	<b>424,500</b>
203.901.463.943.000	EQUIPMENT RENTAL-MP	798	136				
	Totals for dept 901.463 - STREET IMPROVEMENTS	180,257	196,739	30,582	300,000	65,000	424,500
	Total - Function CAPITAL OUTLAY	180,257	227,314	56,375	340,000	155,000	514,500
TOTAL APPROPRIATIONS		337,258	344,328	142,566	560,804	346,107	748,469

## **205 - Public Safety Fund**

The Public Safety Fund is used to account for a special assessment levy for the purpose of providing Police and fire protection authorized by PA 33.

The Public Safety Fund is used to account for the receipt of the special assessment levy, other receipts related to police and fire protection and expenditures of the police department and the City's contracted share of fire services. A budget is required to be adopted by City Council. This fund is a special revenue, governmental accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
TAXES							
205.000.000.427.000	SPECIAL ASSESSMENT (MILLAGE) REV-I	114,729	120,495	125,629	129,491	128,181	135,797
	ACT 33 SPECIAL ASSESSMENT (2 MILLS)					128,181	135,797
	TAXES	114,729	120,495	125,629	129,491	128,181	135,797
STATE GRANTS							
205.000.000.574.000	SSR - CVTRS - PUBLIC SAFETY		2,629		2,760		
	CVTRS PUBLIC SAFETY SPECIFIC						
	STATE REMOVED THE CATEGORY 2026						
205.301.000.540.000	STATE GRANT		25,351	7,000		7,000	
	TRAINING GRANT					7,000	0
205.301.000.543.001	STATE GRANT - 302 TRAINING FUNDS	428	2,302	2,614	400	2,615	1,400
	LAW ENFORCEMENT DESTRIUTION PAYMENT					1,398	1,400
	VLAW DISTRIBUTION					1,217	0
				GL # FOOTNOTE TOTAL:		2,615	1,400
205.301.000.543.002	STATE GRANT - LIQOUR FEES	3,050	3,492	2,910	3,200	3,200	3,200
	FLUCTUATES SOMEWHAT ON REQUESTS					3,200	3,200
205.336.000.543.003	STATE GRANT - FIRE	12,471	12,653	12,937	12,500	12,937	12,800
	ANNUAL FIRE GRANT FOR STATE FACILITIES (PRISON)					12,937	12,800
	STATE GRANTS	15,949	46,427	25,461	18,860	25,752	17,400
CHARGES FOR SERVICES							
205.301.000.607.000	FEES - STATUTE/CHARTER/ORDINANCE			150		150	
	FLUCTUATES ON ACTIVITY						
	SOR FEES					150	0
	CHARGES FOR SERVICES			150		150	
INTEREST & RENTS							
205.301.000.665.000	INTEREST REVENUE	48	83	501	55	485	50
	EST - SEEING DECLINE IN INTEREST & BALANCES NOT HIGH					485	50
	INTEREST & RENTS	48	83	501	55	485	50
OTHER REVENUE							
205.301.000.674.000	DONATIONS/CONTRIBUTIONS - POLICE (	6,262	8,645	15,950		15,950	
	LUNEACK - OPTICS FOR GUNS					8,750	0
	LUNEACK - LAPTOPS FOR TRAINING AND ADMIN					7,200	0
				GL # FOOTNOTE TOTAL:		15,950	
205.301.000.684.000	MISCELLANEOUS REVENUE	14,513	7,241	9,812	3,100	9,884	
	NOT USUALLY BUDGETED						
	REIMB FOR POLICE ACADEMY RD					9,284	0
	INSURANCE PROCEEDS DAMAGES					500	0
	TRENDING ADJ					100	0
				GL # FOOTNOTE TOTAL:		9,884	
	OTHER REVENUE	20,775	15,886	25,762	3,100	25,834	
OTHER FINANCING SOURCES							
205.931.000.691.000	PROCEEDS ON LEASE FINANCING	273	155				
205.931.000.699.101	TRANSFER IN FROM GF	912,767	1,030,499	899,727	1,199,636	1,119,959	1,376,209
	COMMITTED LEVEL 17-18 (PLUS TAX%INCREASE)					866,972	910,320
	EXPECTED EXTRA ALLOCATION NEEDED					332,664	465,889
	ADJ/REDUCED EXTRA ALLOCATED					(79,677)	0
	DON'T INTEND THAT FUND WILL HAVE FB						
				GL # FOOTNOTE TOTAL:		1,119,959	1,376,209
	OTHER FINANCING SOURCES	913,040	1,030,654	899,727	1,199,636	1,119,959	1,376,209
LICENSES & PERMITS							
205.301.000.490.000	PERMITS			45		100	50
	FLUCTUATES UNPREDICTABLY						



REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
LICENSES & PERMITS							
SOLICITOR PERMITS						100	50
LICENSES & PERMITS				45		100	50
FINES & FORFEITURES							
205.301.000.657.001	COURT FINES		818	1,457	100	1,457	100
FLUCTUATES UNPREDICTABLY ON PROSECUTIONS						0	100
COURT FINES/FEES REIMB FROM DIST COURT						1,457	0
						<b>1,457</b>	<b>100</b>
205.301.000.657.002	CIVIL INFRACTIONS	470	405	200	545	150	100
FLUCTUATES UNPREDICTABLY BASED ON INFRACTIONS ISSUED						0	100
TICKETS						150	0
						<b>150</b>	<b>100</b>
FINES & FORFEITURES		470	1,223	1,657	645	1,607	200
TOTAL ESTIMATED REVENUES		1,065,011	1,214,768	1,078,932	1,351,787	1,302,068	1,529,706

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 301.000 - POLICE							
205.301.000.702.002	SALARY & WAGES - POLICE	495,209	518,862	519,880	625,137	625,137	725,953
	CHIEF; SERGEANT; 6 FT OFFICERS					0	632,845
	PT OFFICERS					0	69,000
	OVERTIME ALLOWANCE					0	24,108
	CY TRENDING ADJUSTMENT					625,137	0
	GOING INTO 25-26 FULLY STAFFED						
				<b>GL # FOOTNOTE TOTAL:</b>		<b>625,137</b>	<b>725,953</b>
205.301.000.702.002.0002	SALARY & WAGES - SM TOWN CHRISTMAS		466	187			
205.301.000.702.002.0006	SALARY & WAGES - POLICE - 4TH OF JULY			874			
205.301.000.702.002.0008	SALARY & WAGES - US 27 CAR TOUR	243	670	224			
	EST						
	CY TRENDING						
205.301.000.702.002.0010	SALARY & WAGES - PARADES		309				
	EST						
205.301.000.702.002.0011	SALARY & WAGES - MISC COMM EVTS		96	115			
	EST						
205.301.000.702.003	SALARY & WAGES - DISPATCH	40,892	44,247	40,176	46,301	46,900	48,616
	POLICE RECEPTIONIST						
	CY TRENDING					46,900	48,616
205.301.000.702.004	SALARY & WAGES - CROSSING GUARD	4,205	4,416	4,176	4,620	4,620	4,883
	350 HRS					4,620	4,883
	PART TIME						
205.301.000.703.000	PER DIEM - POLICE RESERVE	805	955	403	2,500	1,200	2,500
	RESERVE PARTICIPATION FLUCTUATES UNPREDICTABLY					1,200	2,500
205.301.000.710.000	EMPLOYEE BENEFITS	223,886	187,217	179,646	256,017	256,017	316,170
	FICA					0	56,328
	RETIREMENT					0	66,438
	WORKERS COMP					0	21,613
	HEALTH /LIFE /DENTAL /VISION					0	166,175
	LTD/STD					0	5,616
	TRENDING ADJ					256,017	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>256,017</b>	<b>316,170</b>
205.301.000.710.000.0002	EMPLOYEE BENEFITS - SM TOWN CHRISTMAS		164	69			
205.301.000.710.000.0006	EMPLOYEE BENEFITS - 4TH OF JULY			356			
205.301.000.710.000.0008	EMPLOYEE BENEFITS - US 27 CAR TOUR	81	225	98			
205.301.000.710.000.0010	EMPLOYEE BENEFITS - PARADES		98				
205.301.000.710.000.0011	EMPLOYEE BENEFITS - MISC COMM EVENTS		29	36			
205.301.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	870	1,339	1,590	1,000	1,700	1,450
	PHYS / CLOTHING/ BOOTS					1,700	1,450
	24-25 TRENDING HIGH ON PHYS						
205.301.000.710.030	UNFUNDED PENSION LIABILITY PAYMENT		135,384	11,341	21,024	21,024	8,472
	UNFUNDED PENSION LIABILITY					21,024	8,472
205.301.000.727.000	OFFICE & GENERAL SUPPLIES	4,788	5,546	6,005	6,112	6,150	5,815
	OFFICE & CLEANING SUPPLIES					4,000	4,000
	PROMOTIONAL ITEMS (BADGE STICKERS/SAFETY POSTERS/BROCHURES)					1,100	750
	COPIES					750	765
	AMMUNITION					300	300
				<b>GL # FOOTNOTE TOTAL:</b>		<b>6,150</b>	<b>5,815</b>
205.301.000.729.000	POSTAGE		11		64	65	65
	STD ALLOCATION EST					65	65
205.301.000.780.000	UNIFORMS	5,173	3,928	6,273	6,604	6,604	6,802
	UNIFORM UPDATES AND REPLACEMENTS STD EST					6,604	6,802
205.301.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	1,260			4,396		
205.301.000.802.000	ATTORNEY FEES	998	3,116	700	5,495	700	5,495
	GENERAL - STD EST					0	5,495
	ACTUAL/TREND EXPECTED					700	0

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 301.000 - POLICE							
					<b>GL # FOOTNOTE TOTAL:</b>	<b>700</b>	<b>5,495</b>
205.301.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	4,493	9,588	11,673	6,268	16,790	28,490
	TASER MAINT PLAN ON CURRENT					2,535	2,535
	BACKGROUND CHECKS 75/MO					900	900
	MAGNET					3,500	3,500
	GRATIOT CO AVL COST SHARE					850	850
	BODY CAMERAS MAINT USE					7,505	7,505
	SEMI ANNUAL CARPET CLEANING AND TREATMENT					1,500	1,500
	BUILDING CLEANING FEES (START ALLOC 25-26)					0	11,700
					<b>GL # FOOTNOTE TOTAL:</b>	<b>16,790</b>	<b>28,490</b>
205.301.000.820.205	CONTRACTED SVS - UNIFORM CLEANING	2,227	2,151	1,156	2,600	2,600	2,600
	STD EST					2,600	2,600
205.301.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	969	880	1,043	1,487	1,500	1,500
	STD EST FOR MEALS & HOTELS, MILEAGE REIMB					1,500	1,500
205.301.000.832.002	EDUCATION & TRAINING	14,889	12,251	25,688	15,000	29,151	15,480
	MSP ADVANCED PRECISION DRIVING (REQUIRES HOTEL STAY)					1,600	2,000
	DEFENSIVE TACTICS					350	400
	MINCA CHILD ABUSE INVESTIGATIONS (REQUIRES HOTEL STAY)					350	400
	TACTICAL ENCOUNTERS FOR PATROL OFFICERS (REQUIRES HOTEL STAY)					0	400
	REID INTERVIEW & INTERROGATION (1 OFFICER)					0	630
	MACP ANNUAL SUM/WINT CONFERENCE (REQUIRES HOTEL STAY)					850	1,700
	HANDGUN INSTRUCTOR RECERT CLASS/AMMO					0	800
	RIFLE INSTRUCTOR RECERT CLASS/AMMO					0	1,000
	AMMUNITION FOR TRAINING					4,800	4,800
	DELTA POLICE TRAINING CONSORTIUM FEE BASED ON NUMBER OF OFFICERS					1,065	1,600
	VIRTUAL ACADEMY ONLINE TRAINING					568	750
	OTHER NON-CONSORTIUM TRAINING					1,000	1,000
	POLICE ACADEMY					18,568	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>29,151</b>	<b>15,480</b>
205.301.000.850.000	TECHNOLOGY AND COMMUNICATIONS	35,341	33,710	31,222	43,058	43,220	34,203
	ADOBE PRO LICENSES 2					615	634
	CHROUCH - FCC LICENSING					200	200
	CORE - INCIDENT REPORTING SYSTEM					7,456	7,680
	GRAMMARLY - 3 LICENSES					540	540
	MICROSOFT ONLINE - 12 E3 LICENSES					3,312	3,412
	REHMANN - FRAMEWORK/MONITORING ALLOC					9,000	9,450
	REHMANN - SAFEVAULT BACK UP					2,000	2,000
	REHMANN - WATCHGUARD ALLOC					400	400
	REHMANN - RUCKUS NETWORK SECURITY					100	100
	PHONE - LANDLINES VOIP FAX (WINNTELECOM/RING CENTRAL)					985	1,015
	PHONE - CELL CHIEF/SERG/CARS					3,784	3,974
	TECHSMITH - CAMTASIA					64	68
	VC3 INC - PATROL CAR LAPTOP SERVICE CONTRACT					2,800	2,940
	STATE OF MICH - TOKEN FEES					264	290
	MISC					1,500	1,500
	DESKTOP AND MONITOR UPGRADES					3,000	0
	ORIGINAL BUDGET 24-25 HAD BODY CAMS - MOVED TO 820						
	2 LAPTOPS FROM LUNEAK GRANT					7,200	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>43,220</b>	<b>34,203</b>
205.301.000.900.000	PRINTING & PUBLISHING	100	100	100	228	100	200
	EST					100	200
205.301.000.930.000	REPAIRS & MAINTENANCE	196	10	93	259	150	1,000
	CONTINGENCY FOR UNPLANNED MISC MAINT ITEMS					150	1,000
205.301.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP	273	155				
205.301.000.943.002	EQUIPMENT RENTAL - PD	85,022	88,889	81,170	108,226	80,277	117,777
	OPERATION / MAINT / DEPR ON VEHICLES						

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/31/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 301.000 - POLICE							
1989 HUMVEE						3,000	3,000
47-201 2020 FORD EXPLORER						9,849	9,849
47-202 2020 FORD EXPLORER						9,849	9,849
47-231 2023 DURANGO						31,953	31,953
47-232 2023 CHARGER						25,626	25,626
NEED TO ADD ADDITIONAL ADMIN CAR - MOVE EXPLORER ANTICIPATED NEW VEHICLE TO THE FLEET						0	37,500
GL # FOOTNOTE TOTAL:						80,277	117,777
205.301.000.955.000	INSURANCE & BONDS	9,529	9,905	9,534	12,721	9,550	9,740
LIABILITY UNBRELLA						9,550	9,740
205.301.000.956.000	MISCELLANEOUS EXPENSE	7,015	70	972	1,553	1,500	1,500
CONTINGENCY						1,500	1,500
205.301.000.960.000	MEMBERSHIP & DUES/FEES	175	115	75	208	208	225
MID-MICH CHIEF						33	35
LERMA						75	75
MICHIGAN ASSOC. OF CHIEF						100	115
GL # FOOTNOTE TOTAL:						208	225
205.301.000.967.000	PROJECT COSTS (NON-CAPITAL)	1,775	6,123	21,576	7,115	329	
L EXTENSION DESK - CHIEF						329	0
HOLSTERS/GUN REPLACEMENTS (GRANT FUNDED)							
205.301.000.998.000	CONTINGENCY (BUDGET ONLY LINE ITEM)						20,000
BUDGET ONLY LINE ITEM (REALLOCATE IF NEEDED)						0	20,000
Totals for dept 301.000 - POLICE		940,414	1,071,025	956,451	1,177,993	1,155,492	1,358,936
Dept 336.000 - FIRE							
205.336.000.959.000	CONTRIBUTION/CONTRACT GOVT SVS	126,057	142,575	145,340	147,566	145,341	169,405
PER CONTRACT - FIRE						86,786	91,975
PER CONTRACT - RESCUE						58,555	77,430
GL # FOOTNOTE TOTAL:						145,341	169,405
Totals for dept 336.000 - FIRE		126,057	142,575	145,340	147,566	145,341	169,405
Total - Function PUBLIC SAFETY		1,066,471	1,213,600	1,101,791	1,325,559	1,300,833	1,528,341
Function: CAPITAL OUTLAY							
Dept 901.301 - CAPITAL OUTLAY - POLICE							
205.901.301.977.000	EQUIPMENT & CAPITAL PURCHASES				25,000		
FLOORING REPLACEMENT IN PD							
NEED TO WAIT - INCREASE CLEANING SCH							
Totals for dept 901.301 - CAPITAL OUTLAY - POLICE					25,000		
Total - Function CAPITAL OUTLAY					25,000		
Function: DEBT SERVICE							
Dept 906.000 - DEBT SERVICE							
205.906.000.992.000	LEASE PRINCIPAL EXP	1,001	1,074	901	989	995	1,200
SHARP COPIER AND PRINTERS						995	1,200
205.906.000.993.001	LEASE INTEREST EXPENSE	114	95	223	239	240	165
SHARP COPIER AND PRINTERS						240	165
Totals for dept 906.000 - DEBT SERVICE		1,115	1,169	1,124	1,228	1,235	1,365
Total - Function DEBT SERVICE		1,115	1,169	1,124	1,228	1,235	1,365
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
205.966.000.995.662	TRANSFER OUT TO POLICE EQUIPMENT I	65,000	115				

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
EQUIP DESIGNATION FROM 20-21							
	Totals for dept 966.000 - TRANSFERS OUT	65,000					
	Total - Function OTHER FINANCING USES	65,000					
TOTAL APPROPRIATIONS		1,132,586	1,214,769	1,102,915	1,351,787	1,302,068	1,529,706

## **248 - Downtown Development Authority Fund**

The local unit may establish an authority under the Downtown Development Authority Act, PA Act 57 of 2018 (recent amendment), MCL 125.4201 to 125.4230 to administer the activities authorized under the Act. The authority shall be administered by a board appointed pursuant to the requirements of the Act, MCL 125.4204.

This fund is used to account for the activities of the authority. The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purposes specified in the Act. A budget is required to be adopted by City Council. This fund is a special revenue, governmental accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
TAXES							
248.728.000.407.000	TIFA - CAPTURED TAXES	41,855	47,507	47,294	53,141	54,605	60,914
	TIFA CAPTURE					54,605	60,914
	TAXES	41,855	47,507	47,294	53,141	54,605	60,914
INTEREST & RENTS							
248.728.000.665.000	INTEREST REVENUE	2,015	5,006	4,269	3,700	4,300	2,000
	EST - STARTING TO SEE DECLINE IN INTEREST EXPECTING USES OF BALANCES AS WELL					4,300	2,000
248.728.111.671.000	LEASE REVENUE	6,423	6,451	6,408	6,423	6,423	6,500
	PER AMORT SCHEDULE					6,423	1,606
	CONTRACT EXPIRES SEPT - ASSUME RE-UP AT SAME TERMS					0	4,894
					<b>GL # FOOTNOTE TOTAL:</b>	<b>6,423</b>	<b>6,500</b>
248.728.111.671.001	INTEREST ON LEASE REVENUE PAYMENTS	463	333		137	137	458
	PER AMORT SCHEDULE					137	8
	CONTRACT EXPIRES SEPT - ASSUME RE-UP SAME TERMS					0	450
					<b>GL # FOOTNOTE TOTAL:</b>	<b>137</b>	<b>458</b>
	INTEREST & RENTS	8,901	11,790	10,677	10,260	10,860	8,958
TOTAL ESTIMATED REVENUES		50,756	59,297	57,971	63,401	65,465	69,872

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: COMMUNITY & ECONOMIC DEVELOPMENT							
Dept 728.000 - ECONOMIC DEVELOPMENT							
248.728.000.727.000	OFFICE & GENERAL SUPPLIES		294		500	500	500
EST						500	500
248.728.000.850.000	TECHNOLOGY AND COMMUNICATIONS	960	960	960	1,060	1,060	1,120
DOWNTOWN WIFI						1,060	1,120
248.728.000.880.000	MARKETING PROMOTION	1,580	3,990	1,485	2,500	2,500	2,500
SIGN RENTAL US 127						1,000	1,000
GRATIOT CHAMBER AD						485	500
TBD						1,015	1,000
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,500</b>	<b>2,500</b>
248.728.000.920.000	UTILITIES	351	377	315	385	385	395
SIGN LIGHTING						385	395
248.728.000.956.000	MISCELLANEOUS EXPENSE	10,385	16,709	12,006	25,000	5,000	25,000
TO BE DETERMINED						0	20,000
FARMERS MARKET						5,000	5,000
					<b>GL # FOOTNOTE TOTAL:</b>	<b>5,000</b>	<b>25,000</b>
248.728.000.967.000	BUILDING FACADE PROGRAM EXP	2,980	2,875	1,640	5,000	1,640	15,000
ESTIMATE						1,640	15,000
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		16,256	25,205	16,406	34,445	11,085	44,515
Dept 728.111 - DDA - BUILDING 111 MILL							
248.728.111.920.000	UTILITIES	324	324	270	352	352	387
EST						352	387
248.728.111.930.000	REPAIRS & MAINTENANCE				1,050		2,500
REPAIRS UPDATE TO BUILDING - CONTINGENCY						0	2,500
248.728.111.955.000	INSURANCE & BONDS	140	153	252	169	252	277
MML PROP & LIAB						252	277
Totals for dept 728.111 - DDA - BUILDING 111 MILL		464	477	522	1,571	604	3,164
Total - Function COMMUNITY & ECONOMIC DEVELOPMENT		16,720	25,682	16,928	36,016	11,689	47,679
TOTAL APPROPRIATIONS		16,720	25,682	16,928	36,016	11,689	47,679



## **271 - Library Fund**

The Library Fund is used in any local unit to account for restricted revenue for the operation of a library. Statutory authority establishing a library board is: PA 164 or 1877, MCL 397.201 to MCL 397.217. A budget is required to be adopted by City Council. This fund is a special revenue, governmental accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
TAXES							
271.790.000.408.000	COUNTY WIDE LIBRARY MILLAGE ALLOC	208,809	210,611	245,786	210,000	245,786	248,000
ESTIMATE; NEW CENSUS FIGURES LOWER OUR SHARE OF REVENUE SLIGHTLY; ANTICIPATED SETTLEMENT OF WIND TURBINE ISSUE						245,786	248,000
TAXES		208,809	210,611	245,786	210,000	245,786	248,000
STATE GRANTS							
271.790.000.540.000	STATE GRANT	10,361	10,524	10,932	10,450	10,932	10,934
ANTICIPATED \$.503478 PER CAPITA FOR 2023-2024 STATE FISCAL YEAR						5,366	0
ANTICIPATED \$.535985 PER CAPITA FOR 2025 STATE FISCAL YEAR						5,566	10,934
GL # FOOTNOTE TOTAL:						10,932	10,934
STATE GRANTS		10,361	10,524	10,932	10,450	10,932	10,934
INTEREST & RENTS							
271.790.000.665.000	INTEREST REVENUE	27,423	47,087	36,849	43,200	44,000	45,000
ACT TREND/EST						44,000	45,000
STARTING TO SEE DECLINING INT BUT LG INVEST BAL							
INTEREST & RENTS		27,423	47,087	36,849	43,200	44,000	45,000
OTHER REVENUE							
271.790.000.674.000	DONATIONS PRIVATE SOURCE	2,570	3,281	5,355	750	5,555	1,200
CY TRENDING ADJUSTMENT						5,555	1,200
MEMORIALS FOR LUCILLE CHOVANEC							
MEMORIALS FOR MARILYN JEAN DILLINGHAM							
MEMORIALS FOR BETH LITTLE							
MEMORIALS FOR LOIS & LEO COSTON							
OTHER MEMORIALS							
MEMORIALS MICHELLE KELLY							
MEMORIAL GARDEN (KELLY)							
MEMORIAL HAROLD & ELIZABETH WYMAN							
MEMORIAL ROBERT & ALICE FISHER							
271.790.000.674.001	DONATIONS/CONTRIBUTIONS-DONOR SPEC	378	15,681	731	400	1,581	2,281
WPLC REIMBURSEMENT GRANT FOR LIBRARY ASSOC MEMBERSHIP						381	381
REIMBURSEMENT OF GAZEBO REPAIRS						0	1,000
WPLC REIMBURSABLE SERVICES SUPPORT PROGRAM						1,200	900
GL # FOOTNOTE TOTAL:						1,581	2,281
271.790.000.674.002	GIFTS TO THE LIBRARY	15,581	11,073	11,711	13,150	14,732	11,430
THOMPSON FAMILY GIFT (STOCK GIVEN THROUGH FRIENDS)							
KAY PAVLIK ANNUAL DONATION						5,000	2,000
GAIL SCHMIDT ANNUAL DONATION						150	150
SPONSOR AN AUTHOR AVERAGE DONATIONS						270	180
SUMMER READING PROGRAM DONATIONS						500	500
FRIENDS OF THE LIBRARY DONATIONS						1,212	1,000
MISCELLANEOUS DONATIONS						100	100
SCHWAB CHARITABLE GRANT (WYMAN MEMORIAL)						2,500	2,500
THOMSPON GIFT MATCHING GRANT (VIA FRIENDS)						2,000	2,000
CY TRENDING ADJUSTMENT							
THOMPSON FAMILY GIFT (GIVEN THROUGH FRIENDS)						3,000	3,000
WHITE PINE LIBRARY COOPERATIVE							
ALMA AREA USED BOOK SALE GROUP (ONE TIME DONATION)							
GL # FOOTNOTE TOTAL:						14,732	11,430
271.790.000.684.000	MISCELLANEOUS REVENUE	3,355	4,378	2,425	3,050	2,950	3,000
AVERAGING 44.11 PER WEEK							
BASED ON CURRENT TREND						2,950	3,000
COPIES/PRINTING							
FAX SEND/RECEIVE							
SCAN/LAMINATE							
USED BOOK SALE							
BOARD MEETING ATTENDANCE REIMBURSEMENT							

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
OTHER REVENUE							
OTHER REVENUE		21,884	34,413	20,222	17,350	24,818	17,911
FINES & FORFEITURES							
271.790.000.658.000	BOOK FINES	411	375	343	299	364	330
AVERAGING \$120 PER MONTH; "FINE FREE" AVERAGE IS \$17 PER WEEK							
"FINE FREE" AVERAGE EXPECTED <\$17 PER WEEK							
REPLACEMENT FEE FOR CARD						75	75
LATE FEES ON VIDEOS						5	5
LOST OR DAMAGED BOOK FEES						235	200
MISCELLANEOUS PREEXISTING FINES/FEES							
CY TRENDING ADJUSTMENT							
HOTSPOT OVERDUE/LOST/DAMAGED FEES						49	50
GL # FOOTNOTE TOTAL:						364	330
271.790.000.660.000	COUNTY PENAL FINES	51,408	59,337	59,097	55,000	59,097	56,000
ESTIMATE - 21-22 EXPECT DECREASES							
CY TRENDING ADJUSTMENT						59,097	56,000
FINES & FORFEITURES		51,819	59,712	59,440	55,299	59,461	56,330
TOTAL ESTIMATED REVENUES		320,296	362,347	373,229	336,299	384,997	378,175

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: RECREATION & CULTURE							
Dept 790.000 - LIBRARY							
271.790.000.702.000	SALARY & WAGES	120,713	128,573	117,426	138,500	140,010	158,027
	FT					43,160	45,318
	PT					26,967	40,224
	LIBRARY DIRECTOR					62,998	66,148
	SLPO EST ON HSCP					3,635	3,816
	PW SUPERVISOR						
	PW FT HRS					550	536
	PW PT HRS					2,700	1,985
	CY TRENDING ADJ						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>140,010</b>	<b>158,027</b>
271.790.000.710.000	EMPLOYEE BENEFITS	38,000	38,278	39,480	46,500	46,500	58,239
	FICA					0	12,089
	RETIREMENT					0	8,971
	WORKERS COMP					0	74
	HEALTH/ LIFE/ DENTAL/ VISION					0	37,105
	TRENDING ADJ						
	CY TRENDING					46,500	0
	MISC PHYS/CLOTHING ETC						
	TEMPORARY ENTRY TO SHOW TOTAL ANTICIPATED						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>46,500</b>	<b>58,239</b>
271.790.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	25			30	25	100
	PHYS/ FLU/ MISC					25	100
271.790.000.727.000	OFFICE & GENERAL SUPPLIES	4,303	3,495	1,941	11,041	4,435	4,695
	PAPER PRODUCTS					400	550
	ICE MELT					480	500
	OFFICE SUPPLIES					790	1,500
	LIBRARY COLLECTION PROCESSING SUPPLIES					550	750
	WATER					45	45
	GENERAL MAINTENANCE (BULBS, FILTERS, ETC)					120	150
	COPIER/PRINTER					1,000	0
	PROGRAMMING SNACKS AND SUPPLIES					100	200
	MULCH & GROUNDS SUPPLIES					800	800
	OTHER					50	100
	HOT SPOT BOXES					100	100
					<b>GL # FOOTNOTE TOTAL:</b>	<b>4,435</b>	<b>4,695</b>
271.790.000.745.001	BOOKS	4,453	5,841	3,008	10,000	5,000	5,000
	PRINT BOOK BUDGET					5,000	5,000
	FREADING EBOOK BUDGET						
	OVERDRIVE						
271.790.000.745.002	PERIODICALS	1,794	2,371	1,766	1,875	1,886	2,010
	LANSING STATE JOURNAL					602	0
	GRATIOT COUNTY HERALD					90	0
	MORNING SUN					794	835
	RBDIGITAL (FORMERLY ZINIO)						
	PEOPLE MAGAZINE					0	225
	MISCELLANEOUS OTHER SUBSCRIPTIONS					400	450
	OVERDRIVE EMAGAZINES						
	LIBRARY JOURNAL						
	DIGITIZING GRATIOT COUNTY HERALD						
	OTHER DAILY NEWSPAPER					0	500
					<b>GL # FOOTNOTE TOTAL:</b>	<b>1,886</b>	<b>2,010</b>
271.790.000.745.003	MEDIA	942	1,026	463	1,300	835	1,000
	BLU-RAYS AND DVDS					835	1,000
	AUDIOBOOKS ON CD OR PLAYAWAY						
	OVERDRIVE DOWNLOADABLE AUDIOBOOKS						
	RBDIGITAL UNLIMITED AUDIO						

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: RECREATION & CULTURE							
Dept 790.000 - LIBRARY							
OVERDRIVE DIGITAL VIDEOS							
271.790.000.745.004	DIGITAL CONTENT	2,419	4,423	4,733	6,665	7,365	10,612
OVERDRIVE CONTENT						6,000	6,000
FREADING EBOOK USAGE							
HOOPLA						240	2,000
BLACKSTONE UNLIMITED							
EDUCATION STATION						0	258
NEWSBANK						0	1,229
BIBLIOBOARD & IAP						1,125	1,125
GL # FOOTNOTE TOTAL:						7,365	10,612
271.790.000.746.000	BOOKS & MEMORIALS SUPPLIES	6,000	74	253	2,000	253	200
FRIENDS SPONSORED PURCHASE						253	200
AWE LITERACY COMPUTERS							
271.790.000.746.001	BOOKS & MEMORIAL BOOKS	3,730	4,600	3,280	5,250	4,920	4,930
SUMMER READING PROGRAM (BUSINESSES)							
SPONSOR AN AUTHOR PURCHASES						270	280
TECHNOLOGY (DITTENBER GIFT)							
BOOKS (ROBERSON GIFT)							
BOOKS (SCHMIDT)						150	150
BOOKS (PAVLIK)						1,000	1,000
MEMORIAL BOOKS						2,500	3,500
THOMPSON FAMILY GIFT CAPITAL IMPROVEMENTS							
SUMMER READING PROGRAM (PAVLIK GIFT)							
FRIENDS SPONSORED PURCHASES							
SPONSORED PROGRAMMING EXPENSES							
MISCELLANEOUS GIFT PURCHASES						1,000	0
CARES GRANT EXPENDITURES--PPE							
CARES GRANT EXPENDITURES--DIGITAL INCLUSIVITY							
AED & CABINET							
GAZEBO REPAIRS							
GL # FOOTNOTE TOTAL:						4,920	4,930
271.790.000.746.003	GIFTS & MEMORIALS - MEDIA	135	46	42	500	200	200
MEMORIAL DONATIONS (WYMAN)						200	200
271.790.000.746.004	GIFTS & MEMORIALS - DIGITAL CONTEN		197	1,000		3,343	2,000
SPONSORED OR GRANT FUNDED DIGITAL PURCHASES						1,900	2,000
EDUCATE STATION						250	0
NEWSBANK						1,193	0
GL # FOOTNOTE TOTAL:						3,343	2,000
271.790.000.746.005	GIFTS & MEMORIALS - PROGRAMMING	246	674	433	2,000	1,250	1,250
SUMMER READING PROGRAM						1,250	1,250
271.790.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	5,998	3,905	2,186	6,925	4,396	4,819
MICROSOFT ONLINE							
TRIVALENT MONTHLY SUPPORT							
MISCELLANEOUS PROFESSIONAL SERVICES						340	500
AUTOGRAPHICS ILS HOSTING							
STEVE FLICEK CLEANING CONTRACT							
RIDES DELIVERY						2,059	2,162
GREAT LAKES SECURITY MONITORING							
OVERDRIVE PLATFORM HOSTING FEE							
MCONSOLE ANNUAL LICENSE & SUPPORT							
BED/WEED CONTROL							
SUMMER PRUNING							
GUARDIAN ALARM SECURITY MONITORING							
PARKING LOT MAINTENANCE						150	150
READING CHALLENGE SUBSCRIPTION							
BRAINFUSE OR OTHER DATABASE SUBSCRIPTION							

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: RECREATION & CULTURE							
Dept 790.000 - LIBRARY							
	TECH RELATED MOVED TO ACCT 850						
	AUDIT					1,650	1,800
	POLICY UPDATES						
	EMERGENCY LIGHTING & FIRE EXTINGUISHER MAINTENANCE					197	207
					<b>GL # FOOTNOTE TOTAL:</b>	<b>4,396</b>	<b>4,819</b>
271.790.000.804.000	CONTRACT LABOR				20	1,000	1,020
	FUNDING FOR TWO PROFESSIONAL PERFORMANCES					0	1,000
	PEOPLELINK					20	20
					<b>GL # FOOTNOTE TOTAL:</b>	<b>20</b>	<b>1,020</b>
271.790.000.815.000	DUES & BOOK PROCESSING	3,158	3,159	3,309	3,514	3,310	3,397
	WHITE PINE ANNUAL MEMBERSHIP					2,803	2,887
	MICHIGAN LIBRARY ASSOCIATION MEMBERSHIP					382	385
	MIDWEST COLLABORATIVE FOR LIBRARY SERVICES					125	125
					<b>GL # FOOTNOTE TOTAL:</b>	<b>3,310</b>	<b>3,397</b>
271.790.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	3,065	2,899	2,029	6,226	2,701	4,001
	GUARDIAN ALARM					311	311
	STEVE FLICEK CLEANING SERVICE					1,700	3,000
	SUMMER PRUNING					675	675
	RECYCLING					15	15
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,701</b>	<b>4,001</b>
271.790.000.820.011	CONTRACT SRV DUMPSTER	814	781	816	885	898	942
	GRANGER					898	942
271.790.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS		61	41		41	50
	MILEAGE					41	50
271.790.000.832.002	EDUCATION & TRAINING	10	115	100	1,215	300	1,300
	MILEAGE TO WHITE PINE ANNUAL CONFERENCE						
	WHITE PINE ANNUAL CONFERENCE 5X\$20					100	100
	RURAL LIBRARIES CONFERENCE REGISTRATION						
	RURAL LIBRARIES CONFERENCE LODGING						
	RURAL LIBRARIES CONFERENCE MILEAGE						
	ADVANCED DIRECTORS WORKSHOP						
	STAFF TRAINING & TRAVEL					0	1,000
	FIRST AID/MEDICAL TRAINING					200	200
					<b>GL # FOOTNOTE TOTAL:</b>	<b>300</b>	<b>1,300</b>
271.790.000.850.000	TECHNOLOGY AND COMMUNICATIONS	11,668	11,844	9,128	16,138	15,737	16,319
	PHONE SERVICES					705	705
	WIRELESS HOTSPOTS ANNUAL COST					720	720
	MICROSOFT					255	265
	FRAMEWORK MONITORING					5,026	5,277
	AUTO-GRAPHICS SAAS					2,797	2,937
	NONRECURRING REHMANN TECHNOLOGY EXPENSES					1,525	1,525
	DEEPPFREEZE					64	64
	CLOUDSTRIKE (OR OTHER SECURITY SUITE)					1,319	0
	PUBLIC WEB BROWSER						
	OVERDRIVE PLATFORM FEE					231	231
	MCONSOLE					310	310
	WEBSITE					0	1,500
	FAX/WINN TELECOM					1,075	1,075
	TRAF-SYS ANNUAL HOSTING						
	NETWORK WKST						
	PHONE ALLOWANCE					300	300
	PRESSBOOKS & BIBLIOBOARD CREATOR					1,410	1,410
					<b>GL # FOOTNOTE TOTAL:</b>	<b>15,737</b>	<b>16,319</b>
271.790.000.900.000	PRINTING & PUBLISHING				200		200
	MISCELLANEOUS POSTERS AND PRINTING					0	200
271.790.000.920.000	UTILITIES	6,098	5,801	5,074	6,250	6,095	6,399

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: RECREATION & CULTURE							
Dept 790.000 - LIBRARY							
ESTIMATE							
CONSUMERS ENERGY						1,200	1,260
CITY UTILITIES						4,895	5,139
ABNORMAL READINGS IN 2021/22							
GL # FOOTNOTE TOTAL:						6,095	6,399
271.790.000.930.000	REPAIRS & MAINTENANCE	4,803	647	59	5,530	1,570	5,070
BED WEED CONTROL						570	570
PARKING LOT CRACKFILL/SEAL/STRIPE						0	2,000
MISCELLANEOUS REPAIRS						1,000	2,500
GL # FOOTNOTE TOTAL:						1,570	5,070
271.790.000.943.000	EQUIPMENT RENTAL-MP	5,568	7,725	6,270	8,000	8,000	8,000
MDOT EQUIP RATE - USE VARIES						8,000	8,000
271.790.000.955.000	INSURANCE & BONDS	1,458	1,562	2,210	1,600	2,210	2,275
MML PROP & LIAB						2,210	2,275
271.790.000.956.000	MISCELLANEOUS EXPENSE	68	72		100		100
MELCAT LOST ITEMS						0	100
271.790.000.967.000	PROJECT COSTS (NON-CAPITAL)	4,854			5,000		1,000
PAINTING OF OFFICES AND BREAK ROOM							
GAZEBO							
LANDSCAPE REVITALIZATION						0	1,000
271.790.000.967.001	PROJECT EXPENSES -DONOR RESTRICTEI			4,092		4,100	2,500
SIGN & LANDSCAPE RENOVATION						4,100	0
GAZEBO MAINTENANCE AND PAINTING						0	2,500
GL # FOOTNOTE TOTAL:						4,100	2,500
271.790.000.998.000	CONTINGENCY (BUDGET ONLY LINE ITEM)				43,200		27,520
CONTINGENCY						0	27,520
Totals for dept 790.000 - LIBRARY		230,322	228,169	209,159	331,444	265,400	333,175
Total - Function RECREATION & CULTURE		230,322	228,169	209,159	331,444	265,400	333,175
Function: CAPITAL OUTLAY							
Dept 901.790 - CAPITAL OUTLAY - LIBRARY							
271.901.790.977.000	EQUIPMENT & CAPITAL PURCHASES				80,000	23,000	45,000
PRELIM ON BUILDING ADDITION						19,000	45,000
COPY MACHINE						4,000	0
GL # FOOTNOTE TOTAL:						23,000	45,000
271.901.790.977.000.0082	SECURITY CAMERA UPGRADE			12,470		24,940	
SECURITY CAMERA UPGRADE						24,940	0
Totals for dept 901.790 - CAPITAL OUTLAY - LIBRARY				12,470	80,000	47,940	45,000
Total - Function CAPITAL OUTLAY				12,470	80,000	47,940	45,000
TOTAL APPROPRIATIONS		230,322	228,169	221,629	411,444	313,340	378,175

## **431-Water Supply Replacement Construction**

The Water Supply Replacement Construction Fund accounts for the construction and costs of the water supply replacement and compliance with a settlement agreement for that purpose. After the closing of the EPA project, the amount remains on hand to supplement future water projects as needed. This fund is merged with the 591-Water Fund for formal presentations.



		REVENUE					
GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
INTEREST & RENTS							
431.536.000.665.000	INTEREST REVENUE	62,215	88,931	62,752	68,000	68,000	30,000
EST - STARTING TO SEE DECLINING INT & USE OF INVEST						68,000	30,000
INTEREST & RENTS		62,215	88,931	62,752	68,000	68,000	30,000
TOTAL ESTIMATED REVENUES		62,215	88,931	62,752	68,000	68,000	30,000

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
431.901.000.801.000	PROFESSIONAL & CONTRACTED SERVICES		146,522				
EST							
431.901.000.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE T		(146,522)				
Totals for dept 901.000 - CAPITAL OUTLAY							
Total - Function CAPITAL OUTLAY							
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
431.966.000.995.432	TRANSFER OUT TO EPA WATER SUPPLY		6,284				
EST							
431.966.000.995.591	TRANSFER OUT TO WATER		600,780				
EST							
Totals for dept 966.000 - TRANSFERS OUT			607,064				
Dept 998.000 - EQUITY TRANSFER							
431.998.000.999.001	TRANSFER OF ASSETS		146,522				
Totals for dept 998.000 - EQUITY TRANSFER			146,522				
Total - Function OTHER FINANCING USES			753,586				
TOTAL APPROPRIATIONS			753,586				

## **445 - Public Improvement Fund**

The Public Improvement Fund is used to account for non-tax revenue set aside for public improvements. The fund is authorized by PA 177 of 1943, MCL 141.261, and is established by Resolution 2006-02 of the City Council.

2.4% of gross utility revenue is placed in this fund and is restricted for the transfer of funding public improvements of streets, alleys, bridges, and public places. This fund is a construction accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
INTEREST & RENTS							
445.000.000.665.000	INTEREST REVENUE	19,420	64,357	69,274	47,000	74,000	40,000
EST - STARTING TO SEE DECLINE IN INTEREST EXPECT TO USE BALANCES SOON AS PROJECTS UNDERWAY						74,000	40,000
INTEREST & RENTS		19,420	64,357	69,274	47,000	74,000	40,000
OTHER FINANCING SOURCES							
445.931.000.699.582	TRANSFER IN FROM ELECTRIC	116,145	120,553	115,624	155,630	154,165	116,145
2.4% OF GROSS SALES						154,165	116,145
445.931.000.699.590	TRANSFER IN FROM SEWER	45,027	45,494	34,580	45,147	45,147	46,727
2.4 % OF SALES						45,147	46,727
445.931.000.699.591	TRANSFER IN FROM WATER	46,747	47,064	37,653	48,468	51,120	53,676
2.4 % OF SALES						51,120	53,676
445.931.000.699.596	TRANSFER IN FROM SOLID WASTE	10,485	10,719	8,189	10,927	10,927	11,256
2.4% OF SALES						10,927	11,256
OTHER FINANCING SOURCES		218,404	223,830	196,046	260,172	261,359	227,804
TOTAL ESTIMATED REVENUES		237,824	288,187	265,320	307,172	335,359	267,804

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
445.966.000.995.456	TRANSFER OUT TO DWSRF GRANT24					1,041,000	1,256,000
	TO DWSRF FOR INELIGIBLE ROAD FUNDING					1,041,000	1,256,000
445.966.000.995.457	TRANSFER OUT TO DWSRF LOAN25					138,568	580,000
	TO DWSRF LOAN FOR INELIGIBLE ROAD FUNDS					138,568	580,000
	Totals for dept 966.000 - TRANSFERS OUT					1,179,568	1,836,000
	Total - Function OTHER FINANCING USES					1,179,568	1,836,000
TOTAL APPROPRIATIONS						1,179,568	1,836,000

## **456-DWSRF Water System Improvement Project Phase I**

The DWSRF Water System Improvement Project Funds are used to account for the construction of water mains and compliance related to Revenue Bonds issued for that purpose as well as grant funds. This fund is merged with the 591-Water Fund for formal presentations.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
FEDERAL GRANTS							
456.000.000.528.000	DWSRF GRANT		664,296	2,327,175	11,200,000	6,100,607	8,816,496
GRANT REIMB						6,100,607	8,816,496
FEDERAL GRANTS			664,296	2,327,175	11,200,000	6,100,607	8,816,496
OTHER FINANCING SOURCES							
456.931.000.699.445	TRANSFER IN FROM PUBLIC IMPROV FUN					1,041,000	1,256,000
FOR INELIGIBLE ROAD COSTS						1,041,000	1,256,000
456.931.000.699.455	TRANSFER IN FROM W/S CONSTRUCTION		69,000				
456.931.000.699.591	TRANSFER IN FROM WATER				3,800,000		
TRANSFERS FROM BOND PROCEEDS WRONG FUND							
OTHER FINANCING SOURCES			69,000		3,800,000	1,041,000	1,256,000
TOTAL ESTIMATED REVENUES			733,296	2,327,175	15,000,000	7,141,607	10,072,496

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
456.901.000.801.000	PROF & CONTRACTED SERVICES		762,937	2,325,919	15,000,000	7,066,607	10,000,496
	OHM P1P1 (CONTRACT 896166)					231,870	0
	OHM P1P2 (CONTRACT 2650000)					477,883	1,872,117
	MALLEY P1P2 (CONTRACT 13960963)					5,832,584	8,128,379
	GREENTECH (CONTRACT 524270)					524,270	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>7,066,607</b>	<b>10,000,496</b>
456.901.000.801.000.0060	PROF & CONTRACTED SERVICES		38,000	18,686		75,000	72,000
	ROWE (CONTRACT 147000)					75,000	72,000
456.901.000.900.000	PRINTING & PUBLISHING		212				
456.901.000.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE 1		(801,149)				
Totals for dept 901.000 - CAPITAL OUTLAY				2,344,605	15,000,000	7,141,607	10,072,496
Total - Function CAPITAL OUTLAY				2,344,605	15,000,000	7,141,607	10,072,496
TOTAL APPROPRIATIONS				2,344,605	15,000,000	7,141,607	10,072,496



## **457 – DWSRF Water System Improvement Project Phase II**

The DWSRF Water System Improvement Project Funds are used to account for the construction of water mains and compliance related to Revenue Bonds issued for that purpose as well as grant funds. This fund is merged with the 591-Water Fund for formal presentations.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
OTHER FINANCING SOURCES							
457.931.000.699.445	TRANSFER IN FROM PUBLIC IMPROV FUN					138,568	580,000
	NON-PARTICIPATING ROAD IMPROVEMENTS					138,568	580,000
457.931.000.699.591	TRANSFER IN FROM WATER						10,000,000
	BOND/LOAN PROCEEDS					0	10,000,000
	OTHER FINANCING SOURCES					138,568	10,580,000
TOTAL ESTIMATED REVENUES							
						138,568	10,580,000

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
457.901.000.801.000	PROF & CONTRACTED SERVICES			271,009		353,000	4,328,804
	OHM (CONTRACT 2597589)					353,000	748,000
	CONTRACT TBD (10742411)					0	3,580,804
				<b>GL #</b>	<b>FOOTNOTE TOTAL:</b>	<b>353,000</b>	<b>4,328,804</b>
	Totals for dept 901.000 - CAPITAL OUTLAY			271,009		353,000	4,328,804
	Total - Function CAPITAL OUTLAY			271,009		353,000	4,328,804
	TOTAL APPROPRIATIONS			271,009		353,000	4,328,804

## **582 - Electrical Utility Fund**

The Electrical Utility Fund is used to record the operations of an electrical utility. This is a self-supporting fund which does business with individuals and firms outside the local units departments and is, therefore, classified as an Enterprise Fund. Capital assets and depreciation are recorded within this fund. This is an enterprise accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
582.582.000.626.001	CHARGES FOR NEW SERVICES			1,500		1,500	
ADJ TO ACT						1,500	0
582.582.000.636.000	ON/OFF ADMIN & SERVICE CHARGE	4,475	6,745	3,382	4,370	4,230	4,230
PRORATED THRU END OF FY							
PROJECTION BASED ON FY 23							
PROJECTION BASED ON FY 24							
12/9 TIMES ENDING MARCH 2025							
						4,230	4,230
582.582.000.645.000	SALES	4,845,867	5,022,725	4,924,370	6,484,600	6,127,000	4,354,000
SAME RATES W/ADDITION OF ISTT SALES							
PROJECTION W/OUT ISTT SALES							
						6,127,000	0
						0	4,354,000
						<b>GL # FOOTNOTE TOTAL:</b>	<b>6,127,000</b>
							<b>4,354,000</b>
582.582.000.647.000	ENERGY OPTIMIZATION CHG	73,160	72,678	59,846	73,880	74,800	74,800
PROJECTED/REQUESTED KRG							
PROJECTED/REQUESTED KRG							
PROJECTED WITH ONE NEW RATE D CUSTOMER							
12/10 TIMES YTD THRU APRIL 30-2022							
PROJECTED THRU END OF FY							
PROJECTION BASED ON FY 23							
PROJECTION BASED ON FY 24							
PROJECTION BASED ON FY 2025							
						74,800	74,800
CHARGES FOR SERVICES		4,923,502	5,102,148	4,989,098	6,562,850	6,207,530	4,433,030
INTEREST & RENTS							
582.582.000.665.000	INTEREST REVENUE	162,246	294,693	259,036	200,000	280,000	200,000
EST - STARTING TO SEE DECLINE IN INTEREST							
HOWEVER, BALANCES INCREASING IN PREP FOR PROJECTS							
582.582.000.670.000	EQUIPMENT RENTAL REVENUE	26	640	3,452	3,400	3,452	3,452
SAME AS PREVIOUS							
SMAE AS PREVIOUS YEARS							
SAME AS PREVIOUS							
SAME AS PREVIOUS YEARS							
						3,452	3,452
582.582.000.671.000	LEASE REVENUE	2,894	2,894			2,894	2,894
CHARTER POLE ATTACHMENTS							
WINNTEL POLE ATTACHMENTS							
						2,427	2,427
						467	467
						<b>GL # FOOTNOTE TOTAL:</b>	<b>2,894</b>
							<b>2,894</b>
582.582.000.671.001	INTEREST ON LEASE REVENUE PAYMENTS	796	731			598	528
CHARTER POLE ATTACHMENTS - PER SCHEDULE							
WINNTEL POLE ATTACHEMENTS - PER SCHEDULE							
						573	515
						25	13
						<b>GL # FOOTNOTE TOTAL:</b>	<b>598</b>
							<b>528</b>
INTEREST & RENTS		165,962	298,958	262,488	203,400	286,944	206,874
OTHER REVENUE							
582.582.000.673.000	GAIN/LOSS ON SALE/TRADE OF ASSETS			420		420	
NO ADDITIONAL REVENUE EXPECTED							
						420	0
582.582.000.676.000	MISCELLANEOUS REIMBURSEMENT	1,700	5,345	1,876		1,876	
REIMB NOT BUDGETED FOR							
						1,876	0
582.582.000.684.000	MISCELLANEOUS REVENUE	1,511	70				
KRG							
ONE-TIME RATEPAYERS DISTRIBUTION KRG							
OTHER REVENUE		3,211	5,415	2,296		2,296	
FINES & FORFEITURES							
582.582.000.657.000	PENALTIES CHARGED PER ORDINANCE	85,870	86,959	100,015	87,220	111,400	87,220
KRG							
12/10 TIMES YTD THRU 4-30-22							
12/10 TIMES YTD THRU 4/30/23							
12/10 TIMES YTD THRU 4/30/24							

		REVENUE					
GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
FINES & FORFEITURES							
12/10 TIMES YTD THRU 4/30/25						111,400	87,220
FINES & FORFEITURES		85,870	86,959	100,015	87,220	111,400	87,220
TOTAL ESTIMATED REVENUES		5,178,545	5,493,480	5,353,897	6,853,470	6,608,170	4,727,124

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 582.000 - ELECTRIC							
582.582.000.702.000	SALARY & WAGES - ELEC OPERATIONS	289,677	289,216	299,487	352,982	362,999	382,185
	ADMIN ALLOCATION					0	48,496
	FINANCE ALLOCATION					0	98,529
	UTILITY SUP					0	30,125
	OTHER DEPT					0	880
	ELECT FT					0	202,636
	OT ALLOCATION					0	1,519
	TRENDING ADJ					362,999	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>362,999</b>	<b>382,185</b>
582.582.000.702.000.0001	SALARY & WAGES - OPERATIONS - XMAS	19,126	14,814	17,542		17,542	18,420
	CY TRENDING						
	PROJECTED BY REMAINDER OF FY						
	CURRENT YTD AND 5% HIKE REQUESTED					17,542	18,420
582.582.000.702.000.0003	SALARY & WAGES - DOWNTOWN BANNERS	2,279	3,065	313			
	CY TRENDING						
582.582.000.702.000.0006	SALARY & WAGES - 4TH OF JULY CELEB		40				
582.582.000.702.000.0008	SALARY & WAGES - US 27 CAR TOUR	197		58			
	EST						
	CY TRENDING						
582.582.000.702.012	SAL & WAGES - PLANT MAINT ELECTRIC	60,877	36,034	46,391	87,262	60,365	95,441
	DPW FT					0	370
	DPW PT					0	1,655
	ELEC FT					0	91,042
	OT ALLOCATION					0	2,374
	TRENDING ADJ					60,365	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>60,365</b>	<b>95,441</b>
582.582.000.702.013	SAL & WAGES - PLANT OPERATION ELEC	40,226	40,460	45,729	46,270	52,000	45,245
	ELEC FT					0	21,848
	OT ALLOCATION					0	23,397
	TRENDING ADJ					52,000	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>52,000</b>	<b>45,245</b>
582.582.000.702.015	SAL & WAGES - ELECTRIC DIST MAINT	162,093	178,999	169,092	185,133	187,675	188,295
	OTHER DEPTS					0	1,000
	ELEC FT					0	141,707
	OT ALLOCATION					0	45,588
	TRENDING ADJ					187,675	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>187,675</b>	<b>188,295</b>
582.582.000.710.000	EMPLOYEE BENEFITS	268,334	150,482	166,228	253,615	215,000	250,165
	FICA					0	54,403
	RETIREMENT					0	55,884
	WORKERS COMP					0	9,045
	HEALTH /LIFE /DENTAL /VISION					0	130,833
	TRENDING ADJ					215,000	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>215,000</b>	<b>250,165</b>
582.582.000.710.000.0001	EMPLOYEE BENEFITS -XMAS LIGHTS	5,558	4,115	5,316			
	4 YR AVERAGE PLUS 2% KRG						
	BASED ON 2% INCREASE						
	CY TRENDING						
582.582.000.710.000.0003	EMPLOYEE BENEFITS-DOWNTOWN BANNERS	648	782	129			
	PROJECT REQUESTED - KRG						
	BASED ON PREVIOUS YEARS AND 2% HIKE						
	CY TRENDING						
582.582.000.710.000.0006	EMPLOYEE BENEFITS - 4TH OF JULY CE		11				
582.582.000.710.000.0008	EMPLOYEE BENEFITS - US 27 CAR TOUR	111		14			
	CY TRENDING						
582.582.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	817	615	890		1,000	6,625

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 582.000 - ELECTRIC							
PHYS / CLOTHING/ FLU/ MISC						1,000	6,625
582.582.000.710.030	UNFUNDED PENSION LIABILITY PAYMENT			4,890	11,973	11,973	42,672
UNFUNDED PENSION LIAB						11,973	42,672
582.582.000.727.000	OFFICE & GENERAL SUPPLIES	31,797	32,110	28,417	40,233	31,325	32,100
12/10 X ENDING 4-30							
3.5% INCREASE							
YTD TIMES 12/10 AND 2.5% INCREASE						31,325	32,100
582.582.000.727.000.0001	OFFICE & GENERAL SUPPLIES	1,060		2,293	2,588	2,300	2,360
TRENDING EST							
3.5% INCREASE							
PROJECT YTD AND 2.5% INFLATION						2,300	2,360
582.582.000.729.000	POSTAGE	6,879	8,579	6,143	7,068	8,200	8,200
PRORATED							
3.5% INCREASE							
YTD TIMES 12/9						8,200	8,200
582.582.000.730.000	GAS & FUEL	(2,917)	8,408		14,925	14,925	15,000
FUEL USE - CHANGE IN INVENTORY						14,925	15,000
LEAKING TANK							
582.582.000.780.000	UNIFORMS	3,466	8,425	3,283	5,558	5,483	6,000
ANNUAL ALLOTMENT							
NEW HIRE							
ANNUAL ALLOTMENT							
3.5% INCREASE							
YTD +2200 AND 5X \$1200 FOR FY25-26						5,483	6,000
582.582.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	30,676	75,692	8,730	16,560	9,800	12,465
ELECTRIC RATE STUDY UPDATE						5,000	7,000
AUDIT						3,300	3,465
MISC ENGINEERING SVS						1,500	2,000
GL # FOOTNOTE TOTAL:						9,800	12,465
582.582.000.802.000	ATTORNEY FEES		7,058	1,146		1,200	500
LABOR RELATED						1,200	500
582.582.000.804.000	CONTRACT LABOR	96	99	70	259	250	250
PEOPLE LINK LABOR						250	250
582.582.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	72,636	78,685	56,287	518	74,000	77,300
COMMITTEE BILLING SVS FEES						72,000	75,000
NERC ASSESSMENT						2,000	2,300
GL # FOOTNOTE TOTAL:						74,000	77,300
582.582.000.820.011	CONTRACT SRV DUMPSTER	1,871	1,795	1,876	2,008	2,210	2,320
DUMPSTER SVS						2,210	2,320
582.582.000.820.018	CONTRACTED SERVICE - ENERGY EFF	20,653	5,484	1,693	41,400	3,500	3,500
ENERGY EFFICIENCY PAYMENTS (EST - AMT VARIES)						3,500	3,500
582.582.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	3,263	2,714	5,254	4,140	5,000	5,000
LINEMAN SCHOOL MILEAGE/FOOD						4,000	4,000
CONFERENCE MILEAGE/FOOD						1,000	1,000
GL # FOOTNOTE TOTAL:						5,000	5,000
582.582.000.832.002	EDUCATION & TRAINING	6,000	17,400	12,490	18,009	14,980	19,380
LINEMAN SCHOOL						12,000	16,400
MMEA CONF FEES						980	980
OTHER TBD						2,000	2,000
GL # FOOTNOTE TOTAL:						14,980	19,380
582.582.000.850.000	TECHNOLOGY AND COMMUNICATIONS	44,561	42,197	51,017	53,863	55,324	142,015
BS&A						3,075	3,230
CHARTER - CABLE						925	953
CHARTER INTERNET						1,095	1,150
ETNA - SENSUS RNI & ANALYTICS HOSTING						16,500	17,500
MICROSOFT 365 (INCREASE TO ALL)						750	2,250



## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 582.000 - ELECTRIC							
	OPENGOV - ASSET MANAGEMENT SYSTEM					6,500	7,500
	EVIRONMENTAL SYSTEMS RESEARCH SYS					350	375
	PHONE ALLOWANCES					1,800	1,800
	PHONE - DIRECT LINES					180	190
	PHONE - VOIP					1,479	1,700
	PHONE - CELL & DATA FOR IPADS					1,750	1,837
	REHMANN - RUCKUS					65	70
	REHMANN - FRAMWORK & MONITORING					13,500	14,175
	REHMANN - SAFEVAULT BACK UP					3,000	3,150
	REHMANN - WATCHGAURD					605	635
	WKST - UPDATES WIN 11					3,000	4,500
	IPAD UPDATES					0	4,500
	MISC					750	1,500
	OUTAGE MANAGEMENT SYSTEM					0	75,000
					<b>GL # FOOTNOTE TOTAL:</b>	<b>55,324</b>	<b>142,015</b>
582.582.000.920.000	UTILITIES	29,192	24,949	24,674	30,863	30,863	32,408
	ESTIMATE					30,863	32,408
582.582.000.921.000	WHOLESALE PURCHASED ENERGY/UTILIT	2,861,178	2,765,225	2,922,386	4,153,995	3,330,900	2,750,000
	KRG 5/12/18						
	PROJECTION BASED ON 11 MORE WEEKS AT SAME RATE-KRG						
	REQUEST BASED ON 120 DAYS OF ISTT - KRG						
	MAY 2020 ENTRIES - KRG						
	PROJECTED BASED ON ENDING APRIL 2022 ADD \$300K FOR HIGHER EXPECTED LMP						
	BASED ON PROJECTED ISTT SALES						
	PROJ BASED ON 24-25 YTD AND MPPA 25-26					3,330,900	2,750,000
582.582.000.921.003	STREET LIGHTING	47,300	48,374	38,825	47,953	42,700	47,950
	ESTIMATE						
	3.5% INCREASE						
	12/10 TIMES YTD					42,700	47,950
582.582.000.930.000	REPAIRS & MAINTENANCE	98,300	15,629	2,388	70,146	3,000	50,000
	POTENTIAL REPAIRS					3,000	50,000
582.582.000.943.000	EQUIPMENT RENTAL-MP	26,166	93,195	31,105	94,123	94,123	98,829
	MDOT CHARGE RATE					94,123	98,829
582.582.000.943.000.0001	EQUIPMENT RENTAL-MP	4,114	1,104	3,175	4,658		
	ADJ FOR ACTUAL						
	ADJUST FOR 3.5% INFLATIONARY RATE						
582.582.000.943.000.0003	EQUIPMENT RENTAL-MP	649	1,721	25	880		
	MDOT CHARGERATE ACTUAL						
	3.5% INCREASE						
582.582.000.943.000.0011	EQUIPMENT RENTAL-MP				298		
	EST						
	3.5% INCREASE						
582.582.000.943.001	EQUIPMENT RENTAL - OUTSIDE MP	1,431	1,022	14,433		15,000	10,000
	WOODY MANAGEMENT RENTAL					15,000	10,000
582.582.000.950.000	OVERHEAD CHARGES	337,213	241,379	358,533	214,045	312,541	328,168
	PER CALCULATION					312,541	328,168
582.582.000.955.000	INSURANCE & BONDS	27,712	29,327	38,965	27,334	38,965	40,914
	ACTUAL OR QUOTED COST BEFORE DIVIDEND					38,965	40,914
582.582.000.956.000	MISCELLANEOUS EXPENSE		171	70			
582.582.000.960.000	MEMBERSHIP & DUES/FEES	43,028	45,077	42,847	50,454	50,454	52,200
	MECA					12,408	12,650
	MISS DIG					475	500
	MPPA					23,802	25,000
	MMEA					6,165	6,350
	MISC					7,604	7,700
					<b>GL # FOOTNOTE TOTAL:</b>	<b>50,454</b>	<b>52,200</b>

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/31/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 582.000 - ELECTRIC							
582.582.000.967.000	PROJECT COSTS (NON-CAPITAL)				8,582	8,582	15,000
EST						8,582	15,000
3.5% INFLATIONARY							
582.582.000.968.000	DEPRECIATION EXPENSE	276,853	270,811		353,396	270,900	280,000
REFLECTS BUDGET REQUESTED						270,900	280,000
582.582.000.968.002	AMORTIZATION EXP SBITA		6,315			6,315	6,315
SBITA - OPENGOV-CARTEGRAPH						6,315	6,315
Totals for dept 582.000 - ELECTRIC		4,823,120	4,551,578	4,412,204	6,201,091	5,341,394	5,067,222
Total - Function PUBLIC WORKS		4,823,120	4,551,578	4,412,204	6,201,091	5,341,394	5,067,222
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
582.901.000.702.000.0023	SALARY & WAGES - DECORATIVE LIGHT	11,821			14,000		
BANKSON TO WATSON							
TOO MUCH OTHER CONSTRUCTION RIGHT NOW							
582.901.000.702.014	SAL & WAGES - DIST NEW CONST ELECT		8,317	6,855	7,916	7,916	6,084
OTHER DEPT						0	369
ELEC FT						0	5,715
TRENDING ADJ						7,916	0
					GL # FOOTNOTE TOTAL:	7,916	6,084
582.901.000.710.000	EMPLOYEE BENEFITS		2,133	2,080	2,172	2,172	2,277
FICA						0	465
RETIREMENT						0	494
WORKERS COMP						0	113
HEALTH /LIFE /DENTAL /VISION						0	1,205
TRENDING ADJ						2,172	0
					GL # FOOTNOTE TOTAL:	2,172	2,277
582.901.000.710.000.0023	EMPLOYEE BENEFITS-DECORATIVE LIGHT	3,357			4,800		
DECORATIVE LAMP EXP							
WATSON TO BANKSON							
582.901.000.727.000.0023	OFFICE & GENERAL SUPPLIES	19,108	9,684	35,059	10,000	35,059	36,000
DEC LIGHT EXPANSION							
DECORATIVE LIGHT EXPANSION						35,059	36,000
582.901.000.801.000.0065	PROF & CONTRACTED SERVICES				300,000		300,000
SPILWAY GATE / DAM UPGRADES							
DEFERRED UNTIL FY 25-26						0	300,000
582.901.000.943.000	EQUIPMENT RENTAL-MP		1,301	756			
582.901.000.943.000.0023	EQUIPMENT RENTAL-MP	2,367			3,500		
EQUIP RENTAL DEC LIGHT EXP							
582.901.000.943.001.0023	EQUIPMENT RENTAL - OUTSIDE MP - DE	421					
THIRD PARTY EQUIP							
582.901.000.977.000	EQUIPMENT & CAPITAL PURCHASES	9,426					210,000
IMPROVEMENTS TO STANDARD BUILDING						0	175,000
IMPROVEMENTS TO ROOF AT DAM BUILDING						0	35,000
					GL # FOOTNOTE TOTAL:		210,000
582.901.000.977.000.0079	EQUIPMENT & CAPITAL PURCHASES	2,500					
COMPLETED IN '21-22							
582.901.000.977.000.0080	SHORELINE IMPROVEMENTS-FERC	15,162		34,191		40,000	150,000
ENGINEERING FOR LAUNCH						40,000	0
SHORELINE WORK						0	150,000
					GL # FOOTNOTE TOTAL:	40,000	150,000
582.901.000.977.000.0082	SECURITY CAMERA UPGRADE			24,940		50,000	25,000
SECURITY CAMERA UPGRADE / FIBER						50,000	25,000
582.901.000.977.050	METER PURCHASES				10,000	10,160	11,000
KRG							

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
CURRENT ORDER						10,160	11,000
582.901.000.977.060	TRANSFORMER PURCHASES				50,000		50,000
TRANSFORMERS STD EST						0	50,000
582.901.000.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE 1	(64,163)	(21,434)				
Totals for dept 901.000 - CAPITAL OUTLAY		(1)	1	103,881	402,388	145,307	790,361
Total - Function CAPITAL OUTLAY		(1)	1	103,881	402,388	145,307	790,361
Function: DEBT SERVICE							
Dept 906.000 - DEBT SERVICE							
582.906.000.991.000	PRINCIPAL (BUDGET PRESENTATION)				65,000	65,000	65,000
PRINCIPAL 2015 BONDS						65,000	65,000
582.906.000.993.000	BOND/LOAN INTEREST	18,660	17,127	15,691	15,692	15,692	13,823
PER AMORTIZATION SCHEDULE						15,692	13,823
582.906.000.993.003	SBITA INTEREST EXPENSE					478	250
SBITA OPENGOV-CARTEGRAPH						478	250
Totals for dept 906.000 - DEBT SERVICE		18,660	17,127	15,691	80,692	81,170	79,073
Total - Function DEBT SERVICE		18,660	17,127	15,691	80,692	81,170	79,073
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
582.966.000.995.445	TRANSFER OUT TO PUBLIC IMPROVEMENT	116,145	120,553	115,624	155,630	154,165	116,145
=2.4% OF SALES							
=2.4% OF SALES							
=2.4% OF SALES						154,165	116,145
Totals for dept 966.000 - TRANSFERS OUT		116,145	120,553	115,624	155,630	154,165	116,145
Total - Function OTHER FINANCING USES		116,145	120,553	115,624	155,630	154,165	116,145
TOTAL APPROPRIATIONS		4,957,924	4,689,259	4,647,400	6,839,801	5,722,036	6,052,801

## 590 - Sewer Fund

The Sewer Fund is used to record the operations of the Wastewater Treatment Plant and the sewer collection mains. This is a self-supporting fund which does business with individuals and firms outside the local units departments and is, therefore, classified as an Enterprise Fund. Capital assets and depreciation are recorded within this fund. . This is an enterprise accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
590.537.000.645.030	CITY USER CHARGES	1,879,731	1,895,781	1,547,617	1,881,110	1,881,110	1,946,949
REVENUE BASED ON KAZOR STUDY WITH 3.5% INCREASE						1,881,110	1,946,949
590.538.000.607.000	CONNECTION/TAP FEE	1,875					
CHARGES FOR SERVICES		1,881,606	1,895,781	1,547,617	1,881,110	1,881,110	1,946,949
INTEREST & RENTS							
590.537.000.665.000	INTEREST REVENUE	41,255	59,976	50,568	61,700	60,100	42,000
EST - STARTING TO SEE DECLINE IN INTEREST CURRENT AND PLANNED USES OF BALANCES FOR PROJECTS						60,100	42,000
INTEREST & RENTS		41,255	59,976	50,568	61,700	60,100	42,000
OTHER REVENUE							
590.537.000.676.000	MISCELLANEOUS REIMBURSEMENT	1,949	12,043	6,945	12,043	7,000	
NOT A EXPECTED ITEM - NOT BUDGETED ACTUAL TRENDING						7,000	0
590.538.890.676.000	MISCELLANEOUS REIMBURSEMENT	859	1,031	1,236		1,230	1,384
REIMB FROM STL CORRECTIONS FOR PUMP MON						1,230	1,384
590.538.891.676.000	MISCELLANEOUS REIMBURSEMENT	31,641	53,335	29,985	43,422	40,600	40,600
USE VARIES (USE AVG)						40,600	40,600
590.538.892.676.000	MISCELLANEOUS REIMBURSEMENT	11,104	14,316	8,966		11,100	14,362
USE VARIES (USE AVG)						11,100	14,362
OTHER REVENUE		45,553	80,725	47,132	55,465	59,930	56,346
FINES & FORFEITURES							
590.537.000.657.000	PENALTIES CHARGED PER ORDINANCE	17,013	18,218	17,915	19,099	19,099	19,767
4 YR AVG PROJECTED FROM FY 2023 TO-DATE 3.5% INCREASE						19,099	19,767
FINES & FORFEITURES		17,013	18,218	17,915	19,099	19,099	19,767
TOTAL ESTIMATED REVENUES		1,985,427	2,054,700	1,663,232	2,017,374	2,020,239	2,065,062

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 537.000 - SEWER PLANT OPERATIONS							
590.537.000.702.000	SALARY & WAGES	304,870	332,296	310,730	336,475	359,000	383,466
	ADMIN ALLOCATION					0	45,769
	FINANCE ALLOCATION					0	85,897
	UTILITY/PW SUP					0	30,125
	OTHER DEPT					0	10,866
	WW FT					0	198,825
	OT ALLOC					0	9,984
	LICENSES					0	2,000
	CY TRENDING					359,000	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>359,000</b>	<b>383,466</b>
590.537.000.702.006	SALARY & WAGES - GROUNDS MAINT (SE	3,246	1,626	2,012	3,295	3,295	3,928
	DPW SUP					0	123
	DPW FT					0	1,490
	DPW PT					0	2,315
	OT ALLOCATION						
	TRENDING ADJ					3,295	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>3,295</b>	<b>3,928</b>
590.537.000.710.000	EMPLOYEE BENEFITS	125,403	101,683	117,871	129,745	136,825	163,019
	FICA					0	29,635
	RETIREMENT					0	33,746
	WORKERS COMP					0	3,003
	HEALTH /LIFE /DENTAL /VISION					0	96,635
	TRENDING ADJ					136,825	0
				<b>GL # FOOTNOTE TOTAL:</b>		<b>136,825</b>	<b>163,019</b>
590.537.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	1,338	2,554	2,375		2,500	3,525
	PHYS/CLOTHING/FLU SHOTS/MISC					2,500	3,525
590.537.000.727.000	OFFICE & GENERAL SUPPLIES	70,897	51,070	35,891	53,014	53,014	55,665
	STD EST					53,014	55,665
590.537.000.729.000	POSTAGE	5,775	7,376	5,145	8,229	8,229	8,800
	EST SHARED COST ON BILLINGS					4,500	4,800
	SHIPPING SAMPLES EST					3,729	4,000
				<b>GL # FOOTNOTE TOTAL:</b>		<b>8,229</b>	<b>8,800</b>
590.537.000.730.000	GAS & FUEL	1,550	1,947	645	1,947	1,947	2,100
	GENERATOR STD EST					1,947	2,100
590.537.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	69,798	46,336	7,900	75,067	3,300	3,465
	AUDIT					3,300	3,465
	TECH RELATED MOVED TO ACCT 850						
	RECLASSIFIED MUCH TO REOCCURRING OR TECH						
590.537.000.803.000	PERMIT FEES	5,500	5,500	5,650	6,000	5,650	5,700
	NPDES ANNUAL PERMIT					5,500	5,500
	BOILER CERTIFICATION					150	200
				<b>GL # FOOTNOTE TOTAL:</b>		<b>5,650</b>	<b>5,700</b>
590.537.000.804.000	CONTRACT LABOR	35	39	769	100	780	900
	ESTIMATED CONTRACT LABOR					780	900
590.537.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	1,268	3,625	498	3,000	2,500	70,050
	ANNUAL MIXER SERVICE					2,500	2,500
	CI2 GAS SYSTEM					0	2,300
	CALIBRATION SERVICES METERS					0	3,000
	METTLER LAB BALANCE CALIBRATION					0	1,200
	OIL TESTING OXIDATION DITCH GEAR DRIVES					0	1,000
	KML BOILER TREATMENT TESTING					0	1,000
	BIO SOLIDS LAND APPLICATION					0	50,000
	BIO SOLIDS DEQ FEES					0	2,500
	GENERATOR SERVICE/MAINT/TESTING					0	1,800
	CSD-1 TESTING FOR LAB/DIGESTER					0	1,500
	WEED SPRAYING AROUND PLANT /POND					0	750

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 537.000 - SEWER PLANT OPERATIONS							
MISC						0	2,500
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	
						<b>2,500</b>	<b>70,050</b>
590.537.000.820.011	CONTRACT SRV DUMPSTER	571	548	573	653	674	707
DUMPSTER SVS						674	707
590.537.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	128				250	250
STD ALLOWANCE						250	250
590.537.000.832.002	EDUCATION & TRAINING	1,456	1,716	669	1,500	1,500	1,500
BASED ON HIGHEST OF PREVIOUS YEARS						1,500	1,500
590.537.000.850.000	TECHNOLOGY AND COMMUNICATIONS	41,851	16,220	18,838	22,026	22,026	21,969
BS&A						1,670	1,754
ENVIORNMENTAL SYSTEMS						350	370
PHONE ALLOWANCES						1,620	1,620
PHONE/FAX MONITOR LINES						575	600
PHONE - VOIP						700	750
IPAD DATA						140	155
MICROSOFT LICENSES (INCREASE ALL NEED)						600	1,200
REHMANN - RUCKUS						70	90
REHMANN - FRAMEWORK						7,200	7,560
REHMANN - SAFVAULT						1,375	1,450
REHMANN - WATCHGUARD						300	350
OPENGOV - ASSET MANAGMENT SYS						3,400	3,570
WKST - UPDATE WIN 11						2,300	0
MISC						1,726	2,500
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	
						<b>22,026</b>	<b>21,969</b>
590.537.000.900.000	PRINTING & PUBLISHING	228					
590.537.000.920.000	UTILITIES	122,253	118,583	90,690	128,972	115,000	128,972
TAKE HIGHEST RECENT + 5%						0	128,972
TRENDING						115,000	0
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	
						<b>115,000</b>	<b>128,972</b>
590.537.000.921.002	ELECTRICITY - PUMPING STATIONS	27,031	22,271	18,166	25,144	25,144	26,024
EST						25,144	26,024
590.537.000.930.000	REPAIRS & MAINTENANCE	99,947	85,199	105,311	175,179	175,179	143,050
TRENDING						175,179	0
DIGESTER HEAT EXCHANGER						0	30,000
SPARE OUTFALL PUMP						0	2,500
WASHER/DRYER						0	1,500
EXPLOSION PROOF HEATER IN GAX MIX UNIT						0	2,000
CHLORINE GAX EMERGENCY A KIT						0	2,800
VACUUM /FLOOR CLEANER						0	350
SAMPLER LINE TO SELECTOR TANK						0	7,500
100' STAINLESS STEEL CHAIN						0	1,200
EXTENSION FOR YARD VALVES						0	1,500
SHELVING / STORAGE RACKS						0	2,000
ELECTRICL OUTLETS UPGRADE						0	1,500
DIGESTER HEAT EXCHANGER EXHAUST STACK						0	1,500
PERISTALTIC PUMP FOR BOILER TREATMENT CHEM						0	1,200
SENSORS FOR SELECTOR TANK						0	10,500
DIRT/STONE/LANSCAPING UPDATE						0	2,000
CONTINGENCY						0	75,000
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	
						<b>175,179</b>	<b>143,050</b>
590.537.000.943.000	EQUIPMENT RENTAL-MP	9,189	7,834	7,452	21,604	10,500	11,025
MDOT RATES USE ESTIMATE						10,500	11,025
590.537.000.950.000	OVERHEAD CHARGES	120,670	52,273	100,791	50,062	121,419	127,490
FROM CALC						121,419	127,490
590.537.000.955.000	INSURANCE & BONDS	13,896	14,861	20,729	16,838	20,750	21,476
MML LIAB POOL						20,750	21,476

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 537.000 - SEWER PLANT OPERATIONS							
INCREASED AFTER APPRAISAL REVIEW							
590.537.000.956.000	MISCELLANEOUS EXPENSE			848		848	
	WRITE OFFS OF OLD MR					848	0
590.537.000.960.000	MEMBERSHIP & DUES/FEES	365		392	1,713	500	500
	EST CERTIFICATION RENEWAL					500	500
590.537.000.967.000	PROJECT COSTS (NON-CAPITAL)				4,477		
WORKSTATIONS							
590.537.000.968.000	DEPRECIATION EXPENSE	357,215	353,508		422,444	422,444	418,000
	EST ON PRIOR YEAR					422,444	418,000
590.537.000.968.002	AMORTIZATION EXP SBITA		3,158			3,158	3,158
	SBITA OPENGOV-CARTEGRAPH					3,158	3,158
Totals for dept 537.000 - SEWER PLANT OPERATIONS		1,384,480	1,230,223	853,945	1,487,484	1,496,432	1,604,739
Dept 538.000 - SEWER LINE MAINTENANCE							
590.538.000.702.000	SALARY & WAGES	42,040	31,929	41,317	37,339	48,325	66,695
	DPW SUP					0	10,770
	DPW FT					0	46,035
	DPW PT					0	4,135
	OTHER DEPT					0	265
	OT ALLOC					0	5,490
	TRENDING ADJ					48,325	0
	INCREASES DUE TO CONST. PROJ						
GL # FOOTNOTE TOTAL:						48,325	66,695
590.538.000.710.000	EMPLOYEE BENEFITS	37,310	10,675	15,944	12,333	20,500	28,884
	FICA					0	5,102
	RETIREMENT					0	5,988
	WORKERS COMP					0	1,074
	HEALTH /LIFE /DENTAL /VISION					0	16,720
	TRENDING ADJ					20,500	0
GL # FOOTNOTE TOTAL:						20,500	28,884
590.538.000.727.000	OFFICE & GENERAL SUPPLIES	1,215	2,408	231	10,000	3,000	3,500
	ESTIMATE					3,000	3,500
590.538.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	41,169	15,475	4,238	41,400	41,400	41,400
	GIS UPDATE ALLOWANCE					41,400	41,400
590.538.000.832.002	EDUCATION & TRAINING	17			571	571	1,000
	EST					571	1,000
590.538.000.850.000	TECHNOLOGY AND COMMUNICATIONS	6,381	3,710	6,931	7,230	8,080	11,245
	MICROSOFT (INCREASE FOR ALL)					70	1,500
	IPAD DATA (NEED INCREASE EXTRA PEOPLE)					1,500	1,875
	OPENGOV					3,400	3,570
	DROPBOX					1,300	1,400
	GIS SERVICES					1,810	1,900
	MISC					0	1,000
GL # FOOTNOTE TOTAL:						8,080	11,245
590.538.000.930.000	REPAIRS & MAINTENANCE	29,665	71,376	16,954	78,355	75,000	75,000
	STD ALLOWANCE					75,000	75,000
590.538.000.943.000	EQUIPMENT RENTAL-MP	35,678	26,473	29,646	39,330	39,330	40,000
	MDOT RATE USE					39,330	40,000
590.538.000.960.000	MEMBERSHIP & DUES/FEES	642	664	453	828	828	828
	MEMBERSHIP FEES /DUES					828	828
590.538.000.967.000	PROJECT COSTS (NON-CAPITAL)			774	18,268	774	120
	IPAD CASES					774	120
590.538.000.968.000	DEPRECIATION EXPENSE	68,393	71,486			71,485	74,735
	EST					71,485	74,735
590.538.000.968.002	AMORTIZATION EXP SBITA		3,158			3,158	3,158
	SBITA OPENGOV-CARTEGRAPH					3,158	3,158



2022-23	2023-24	2024-25	2024-25	2024-25	2025-26
ACTIVITY	ACTIVITY	ACTIVITY THRU	ORIGINAL	PROJECTED	REQUESTED
		05/15/25	BUDGET	ACTIVITY	BUDGET

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## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 538.892 - BETHANY SEWER MAINT/IMP							
OT ALLOC						0	243
TRENDING ADJ						1,200	0
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	
						<b>1,200</b>	<b>3,005</b>
590.538.892.710.000	EMPLOYEE BENEFITS	584	383	322	479	390	1,349
FICA						0	230
RETIREMENT						0	285
WORKERS COMP						0	48
HEALTH /LIFE/ DENTAL /VISION						0	786
TRENDING ADJ						390	0
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	
						<b>390</b>	<b>1,349</b>
590.538.892.727.000	OFFICE & GENERAL SUPPLIES			11	57	50	50
EST MISC						50	50
590.538.892.801.000	PROFESSIONAL & CONTRACTED SERVICES	120			172		
EST							
BASED ON PREVIOUS ESTIMATES							
590.538.892.820.000	CONTRACTS-REOCCURRING MAINT & SVS	36	160	168	161	168	175
ANNUAL ALARM MONITORING						168	175
590.538.892.850.000	TECHNOLOGY AND COMMUNICATIONS	638	1,026	1,150	1,057	1,230	1,384
PHONE MONITORING SYSTEM						1,230	1,384
UPDATED ESTIMATE							
590.538.892.930.000	REPAIRS & MAINTENANCE		1				
TO ACTUAL							
590.538.892.943.000	EQUIPMENT RENTAL-MP	2,008	613	471	217	600	750
MDOT RATE EST						600	750
Totals for dept 538.892 - BETHANY SEWER MAINT/IMP		5,245	3,399	3,047	4,643	3,638	6,713
Total - Function PUBLIC WORKS		1,659,599	1,492,891	984,131	1,751,188	1,826,525	1,972,935
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
590.901.000.801.000	PROF & CONTRACTED SERVICES		123,739				182,353
E SAGINAW (MAIN TO HUBBARD)						0	182,353
590.901.000.801.000.0066	CENTER/PINE SEWER	9,656					
CENTER/PINE							
590.901.000.801.000.0071	SEWER IMP-PUMP/BASIN/FORCE MAIN/LI	65,677					
SEWER IMP - MASTER							
DEFER							
590.901.000.977.000	EQUIPMENT & CAPITAL PURCHASES	3,776					12,000
REPLACE LAB FRIDGE						0	5,000
REPLACE LAB BOD INCUBATOR						0	7,000
				<b>GL #</b>	<b>FOOTNOTE</b>	<b>TOTAL:</b>	<b>12,000</b>
590.901.000.977.000.0082	SECURITY UPGRADE			7,674		16,000	
SECURITY CAMERA UPGRADE						16,000	0
590.901.000.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE T	(79,110)	(123,739)				
Totals for dept 901.000 - CAPITAL OUTLAY		(1)		7,674		16,000	194,353
Total - Function CAPITAL OUTLAY		(1)		7,674		16,000	194,353
Function: DEBT SERVICE							
Dept 906.000 - DEBT SERVICE							
590.906.000.991.000	PRINCIPAL (BUDGET PRESENTATION)				275,000	275,000	280,000
PRINCIPAL 2013 BONDS						275,000	280,000
590.906.000.993.000	BOND/LOAN INTEREST	69,100	63,850	59,800	59,800	59,800	54,300
PER AMORTIZATION SCHEDULE						59,800	54,300
590.906.000.993.003	SBITA INTEREST EXPENSE					478	250
SBITA OPENGOV-CARTEGRAPH						478	250

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: DEBT SERVICE							
Dept 906.000 - DEBT SERVICE							
	Totals for dept 906.000 - DEBT SERVICE	69,100	63,850	59,800	334,800	335,278	334,550
	Total - Function DEBT SERVICE	69,100	63,850	59,800	334,800	335,278	334,550
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
	590.966.000.995.445 TRANSFER OUT TO PUBLIC IMPROVEMENT	45,027	45,494	34,580	45,147	45,147	46,727
	2.4% OF GROSS					45,147	46,727
	Totals for dept 966.000 - TRANSFERS OUT	45,027	45,494	34,580	45,147	45,147	46,727
	Total - Function OTHER FINANCING USES	45,027	45,494	34,580	45,147	45,147	46,727
TOTAL APPROPRIATIONS		1,773,725	1,602,235	1,086,185	2,131,135	2,222,950	2,548,565

## **591 - Water Fund**

The Water Fund is used to record the operations of the Water Supply system. This is a self-supporting fund which does business with individuals and firms outside the local units departments and is, therefore, classified as an Enterprise Fund. Capital assets and depreciation are recorded within this fund. . This is an enterprise accounting fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
FEDERAL GRANTS							
591.536.899.528.000.0078	FEDERAL - WILSON AREA USEPA	1,474,990	725,683				
	USEPA REIMB FOR ORCHARD WATER						
	FEDERAL GRANTS	1,474,990	725,683				
STATE GRANTS							
591.536.000.540.000.0074	STATE GRANT -DWAM	4,217	140,874	135,976	357,999	135,976	
	DWAM GRANT					135,976	0
	STATE GRANTS	4,217	140,874	135,976	357,999	135,976	
CHARGES FOR SERVICES							
591.536.000.607.001	WATER PERMIT FEES	22,600			3,200		
	TO ACT						
	FY 23 COMPLETION AND ORCHARD HILLS PROJECT						
	EXPECTED 24/25 ACTIVITY						
591.536.000.636.000	ON/OFF ADMIN & SERVICE CHARGE	8,010	9,700	6,420			
	4 YR AVG						
591.536.000.645.000	SALES	1,950,014	1,962,112	1,681,045	2,019,520	2,130,000	2,236,500
	TRENDING					2,130,000	2,236,500
	INCREASE 5%						
	CHARGES FOR SERVICES	1,980,624	1,971,812	1,687,465	2,022,720	2,130,000	2,236,500
INTEREST & RENTS							
591.536.000.665.000	INTEREST REVENUE	45,684	69,238	54,414	45,000	63,815	45,000
	EST - STARTING TO SEE DECLINING INTEREST					63,815	45,000
	DECLINING BALANCES DUE TO USE FOR PROJECTS						
591.536.000.667.000	RENTAL INCOME	16,883	16,351	58,549	62,636	16,500	16,500
	FREDERICK LAND RENTAL					10,000	10,000
	LENTZ LAND RENTAL - CROP SHARE					6,000	6,000
	WATER TOWER MOVES TO LEASE REV						
	MISC OTHER					500	500
						16,500	16,500
591.536.000.671.000	LEASE REVENUE	41,371	43,098			43,444	43,444
	AT&T WATER TOWER LEASE					23,148	23,148
	T MOBILE WATER TOWER LEASE					20,296	20,296
						43,444	43,444
591.536.000.671.001	INTEREST ON LEASE REVENUE PAYMENTS	3,577	5,454			4,941	3,772
	AT&T WATER TOWER PER AMORTIZATION SCHEDULE					2,689	2,032
	T MOBILE WATER TOWER PER AMORTIZATION SCHEDULE					2,252	1,740
						4,941	3,772
	INTEREST & RENTS	107,515	134,141	112,963	107,636	128,700	108,716
OTHER REVENUE							
591.536.000.676.000	MISCELLANEOUS REIMBURSEMENT	9,325	344,008	4,684	8,100	8,000	8,000
	REIMB FOR BOBBIE/KEITH GAWA TIME					4,800	4,800
	SALVAGE YARD SALES AND MISC.					3,200	3,200
						8,000	8,000
	OTHER REVENUE	9,325	344,008	4,684	8,100	8,000	8,000
OTHER FINANCING SOURCES							
591.931.000.699.431	TRANSFER IN FROM WATER SUPPLY REPI		600,780				
	EST						
591.931.000.699.455	TRANSFER IN FROM W/S CONSTRUCTION		2,166,510				
591.940.000.696.000	BOND PROCEEDS (BUDGET PRESENTATION				3,800,000		10,000,000
	BOND PROCEEDS EXPECTED					0	10,000,000
	OTHER FINANCING SOURCES		2,767,290		3,800,000		10,000,000
FINES & FORFEITURES							

		REVENUE					
GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
FINES & FORFEITURES							
591.536.000.657.000	PENALTIES CHARGED PER ORDINANCE	16,358	17,970	18,258	18,100	19,460	20,050
TRENDING						19,460	20,050
FROM PREVIOUS FY PROJECTION							
FINES & FORFEITURES		16,358	17,970	18,258	18,100	19,460	20,050
UNK_REV							
591.931.000.699.432	TRANSFER IN FROM EPA GRANT FUND		7,418,530				
UNK_REV			7,418,530				
TOTAL ESTIMATED REVENUES		3,593,029	13,520,308	1,959,346	6,314,555	2,422,136	12,373,266

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 536.000 - WATER SYSTEM OPERATIONS & MAINTENANCE							
591.536.000.702.000	SALARY & WAGES	258,192	255,207	249,767	263,942	312,030	420,569
	ADMIN ALLOC					0	45,539
	FINANCE ALLOC					0	91,018
	UTILITY PW SUP					0	32,368
	DPW FT					0	54,405
	DPW PT					0	2,481
	WATER FT					0	163,279
	OTHER DEPTS					0	352
	OT ALLOCATION					0	29,727
	LICENSES					0	1,400
	TRENDING ADJ					312,030	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>312,030</b>	<b>420,569</b>
591.536.000.702.000.0074	SALARY & WAGES - DWAM	1,322	20,624	21,031	22,489	24,720	0
	PROJECTED EFFORT					24,720	0
591.536.000.710.000	EMPLOYEE BENEFITS	110,138	75,590	90,520	106,084	115,000	177,367
	FICA					0	32,173
	RETIREMENT					0	37,296
	WORKERS COMP					0	4,321
	HEALTH /LIFE /DENTAL /VISION					0	103,577
	TRENDING					115,000	0
	DENTAL						
	MISC PHYS/CLOTHING ETC						
	UNFUNDED PENSION LIAB PAYMENTS						
	CY TRENDING ADJUSTMENT						
	PREVIOUS FY PLUS 20%						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>115,000</b>	<b>177,367</b>
591.536.000.710.000.0074	EMPLOYEE BENEFITS - DWAM	477	5,771	7,073		7,912	
	PROJECT EST					7,912	0
591.536.000.710.020	EMPL COSTS - PHYS/CLOTHES/ETC	873	2,071	1,649		2,000	3,525
	PHYS /CLOTHES/FLU /MISC					2,000	3,525
591.536.000.727.000	OFFICE & GENERAL SUPPLIES	26,580	38,968	17,046	39,051	39,051	40,000
	STANDARD ALLOCATION EST					39,051	40,000
591.536.000.727.000.0074	OFFICE & GENERAL SUPPLIES		469	2,829			
591.536.000.729.000	POSTAGE	5,571	6,995	4,922	7,736	7,736	7,968
	STANDARD POSTAGE ESTIMATE PLUS INCREASE					7,736	7,968
591.536.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	8,638	7,439	9,496	7,722	10,380	10,980
	WATER TESTING FEES					2,880	2,880
	EXPECTED TO INCREASE WITH INFRASTRUCTURE IMPR.						
	AUDIT (PLUS SINGLE AUDIT)					6,000	6,600
	MISC					1,500	1,500
					<b>GL # FOOTNOTE TOTAL:</b>	<b>10,380</b>	<b>10,980</b>
591.536.000.801.000.0072	PROF & CONTRACTED SERVICES - DWRF	317					
	WILL GO TO 456 FUND DWSRF						
591.536.000.801.000.0074	PROF & CONTRACT SVS - DWAM	20,727	68,395	109,629	335,510	109,629	
	DWAM					109,629	0
591.536.000.804.000	CONTRACT LABOR	44	237	556	105	1,000	1,000
	EXPECTING MORE DUE TO INFRASTRUCTURE					1,000	1,000
591.536.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	343	2,117	1,557	1,500	2,205	2,273
	ALARM MONITORING SERVICES					168	175
	PIPELINE CROSSING LEASE					1,359	1,400
	FIRE EXTINGUISHER INSPECTION					658	673
	ALARM TESTING					20	25
					<b>GL # FOOTNOTE TOTAL:</b>	<b>2,205</b>	<b>2,273</b>
591.536.000.820.011	CONTRACT SRV DUMPSTER	1,091	1,560	1,633	1,617	1,773	1,862
	4 YD DUMPSTER					1,773	1,862
591.536.000.832.001	MEALS/LODGING/MILEAGE/TRAVEL COSTS	94	146	154	320	320	350

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 536.000 - WATER SYSTEM OPERATIONS & MAINTENANCE							
MEALS LODGING FOR CLASSES						320	350
ESTIMATE						320	350
591.536.000.832.002	EDUCATION & TRAINING	1,223	500	1,075	1,250	1,250	1,500
ESTIMATE						1,250	1,500
591.536.000.850.000	TECHNOLOGY AND COMMUNICATIONS	37,653	35,307	45,831	41,830	49,705	57,024
BS&A						1,675	1,758
CROUCH COMM MAINT						75	85
ENVIRONMENTAL SYSTEMS						350	375
ETNA - SENSUS RNI HOSTING						16,500	17,500
MICROSOFT (INCREASE ALL)						375	975
OPENGGOV - ASSET MGT SYSTEM						6,500	6,825
PHONE ALLOW						1,080	1,620
PHONE - LINES/FAX/MONITORING						575	610
PHONE - VOIP						530	556
PHONE - DATA SERVICE (ADD 2)						540	1,440
GIS SERVICES						1,000	1,500
PAGER MINUTES						90	100
REHMANN - RUCKUS						65	75
REHMANN - FRAMEWORKD						13,300	13,965
REHMANN - SAFEVAULT						2,800	2,940
WKST UPGRADES WIN 11						2,250	3,200
MISC						2,000	3,500
GL # FOOTNOTE TOTAL:						49,705	57,024
591.536.000.900.000	PRINTING & PUBLISHING	316	2,361	911		1,000	1,000
STD EST						1,000	1,000
591.536.000.920.000	UTILITIES	10,680	10,659	8,550	12,396	10,500	12,396
ESTIMATE						10,500	12,396
591.536.000.921.000	WHOLESALE PURCHASED ENERGY/UTILIT	756,619	795,685	684,309	834,172	835,600	877,400
GAWA RATES INCREASING 5%							
PREVIOUS YEAR PROJECTIONS WITH 5% INC						835,600	0
PRORATE FOR A/M/J & ADD 5% FOR FY 25-26						0	877,400
GL # FOOTNOTE TOTAL:						835,600	877,400
591.536.000.921.002	ELECTRICITY - PUMPING STATIONS	979		271	1,242	1,242	1,200
EST						1,242	1,200
PROJECTED WATER TOWER ENERGY COSTS							
591.536.000.930.000	REPAIRS & MAINTENANCE	8,338	21,053	25,785	17,278	28,000	32,000
WATER SERVICE REPLACEMENT EST						28,000	32,000
591.536.000.943.000	EQUIPMENT RENTAL-MP	45,623	46,349	54,260	47,365	56,000	66,000
MDOT RATE USE						56,000	66,000
591.536.000.943.000.0074	EQUIPMENT RENTAL-MP	257	27,413	21,469		30,000	40,000
MDOT RATE USE EST						30,000	40,000
591.536.000.950.000	OVERHEAD CHARGES	171,770	98,963	124,533	133,072	128,377	134,795
PER CALC						128,377	134,795
591.536.000.955.000	INSURANCE & BONDS	8,310	8,759	10,344	9,248	10,344	10,655
MML LIABILITY POOL						10,344	10,655
591.536.000.956.000	MISCELLANEOUS EXPENSE	9,951	10,372	10,497	19,981	10,500	11,025
PROPERTY TAXES - ARCADA & PINE RIVER TWP						10,500	11,025
591.536.000.960.000	MEMBERSHIP & DUES/FEES	5,330	5,277	4,527	6,164	6,164	6,318
STD EST						6,164	6,318
591.536.000.968.000	DEPRECIATION EXPENSE	360,641	417,086		302,561	420,000	475,000
EST						420,000	475,000
591.536.000.968.002	AMORTIZATION EXP SBITA		6,315			6,315	6,315
SBITA OPENGGOV-CARTEGRAPH						6,315	6,315
Totals for dept 536.000 - WATER SYSTEM OPERATIONS &		1,852,097	1,971,688	1,510,224	2,212,635	2,228,753	2,398,522
Dept 536.899 - OUTSIDE (NON-CITY) PROJECTS							



## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 536.899 - OUTSIDE (NON-CITY) PROJECTS							
591.536.899.702.000.0078	SALARY & WAGES - WILSON AREA WATER	459					
CY TREND							
591.536.899.710.000.0078	EMPLOYEE BENEFITS WILSON AREA WATER	173					
591.536.899.801.000.0078	PROF & CONTRACTED SVS-WILSON AREA				1		
EST PLUS CONST ENG FOR ORCHARD WATER							
PROJECTED COMPLETED IN FY23/24							
591.536.899.943.000.0078	EQUIPMENT RENTAL-MP	840					
Totals for dept 536.899 - OUTSIDE (NON-CITY) PROJECTS:		1,472			1		
Total - Function PUBLIC WORKS		1,853,569	1,971,688	1,510,224	2,212,636	2,228,753	2,398,522
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
591.901.000.801.000.0078	ORCHARD HILLS WATERMAIN	1,450,483	1,304,133				
ORCHARD HILLS							
591.901.000.977.000	EQUIPMENT & CAPITAL PURCHASES	3,786					
GARAGE DOOR EXPANSION							
NETWORK SWITCH UPDATE							
591.901.000.977.050	METER PURCHASES	6,130					
METER REPLACEMENT PROJECT							
591.901.000.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE	(1,460,400)	(1,304,133)				
Totals for dept 901.000 - CAPITAL OUTLAY		(1)					
Total - Function CAPITAL OUTLAY		(1)					
Function: DEBT SERVICE							
Dept 906.000 - DEBT SERVICE							
591.906.000.991.000	PRINCIPAL (BUDGET PRESENTATION)				57,000	57,000	59,000
PRINCIPAL 2020 BONDS							
591.906.000.993.000	BOND/LOAN INTEREST	14,591	15,891	12,985	12,985	12,985	12,056
PER AMORTIZATION SCHEDULE							
591.906.000.993.003	SBITA INTEREST EXPENSE					478	250
SBITA OPENGOV-CARTEGRAPH							
Totals for dept 906.000 - DEBT SERVICE		14,591	15,891	12,985	69,985	70,463	71,306
Total - Function DEBT SERVICE		14,591	15,891	12,985	69,985	70,463	71,306
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
591.966.000.995.000	TRANSFERS OUT	611,110	55,053				
TO WATER CONSTRUCTION							
591.966.000.995.445	TRANSFER OUT TO PUBLIC IMPROVEMENT	46,747	47,064	37,653	48,468	51,120	53,676
2.4% OF GROSS REVENUE							
591.966.000.995.456	TRANSFER OUT TO DWSRF GRANT24				3,800,000		10,000,000
TRF BOND PROCEEDS TO CONST							
Totals for dept 966.000 - TRANSFERS OUT		657,857	102,117	37,653	3,848,468	51,120	10,053,676
Total - Function OTHER FINANCING USES		657,857	102,117	37,653	3,848,468	51,120	10,053,676
TOTAL APPROPRIATIONS		2,526,016	2,089,696	1,560,862	6,131,089	2,350,336	12,523,504

## **596 - Solid Waste Collection Fund**

The Solid Waste Collection Fund is used to record the operations of solid waste removal system. This includes residential trash pickup, hazardous waste removal, and yard debris collection and disposal. This is a self-supporting fund which does business with individuals and firms outside the local units departments and is, therefore, classified as an Enterprise Fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
596.528.000.626.000	CHARGE FOR SERVICES		1				
ADJ TO ACTUAL							
596.528.000.629.000	FEES - STORAGE OR NOT USED PRESENT	130	298	3			
ADJ TO USE							
596.528.000.637.000	WASTE COLLECTION FEES	226,049	235,813	197,805	237,660	237,660	237,660
1165*17.00*12						237,660	237,660
596.528.000.637.001	SURCHARGE - YARD WASTE	204,264	204,194	175,309	210,399	210,399	224,099
1165*15.05*12						210,399	0
1165*16.03*12						0	224,099
					<b>GL # FOOTNOTE TOTAL:</b>	<b>210,399</b>	<b>224,099</b>
596.528.000.637.002	SURCHARGE-HAZARDOUS WASTE	6,570	6,609	6,052	7,226	7,226	7,226
1158 X .52 X12						7,226	7,226
CHARGES FOR SERVICES		437,013	446,915	379,169	455,285	455,285	468,985
INTEREST & RENTS							
596.528.000.665.000	INTEREST REVENUE	1,816	3,387	2,185	400	2,292	1,700
EST - STARTING TO SEE DECLINING INTEREST						2,292	1,700
INTEREST & RENTS		1,816	3,387	2,185	400	2,292	1,700
OTHER REVENUE							
596.528.000.684.000	MISCELLANEOUS REVENUE	6,862	7,839	7,565	7,991	8,254	8,300
REIMBURSEMENTS FOR EXTRA CHARGES							
REIMBURSEMENT FOR HSG. COMM CONTAINERS KRG						8,254	8,300
OTHER REVENUE		6,862	7,839	7,565	7,991	8,254	8,300
FINES & FORFEITURES							
596.528.000.657.000	PENALTIES CHARGED PER ORDINANCE	8,712	9,835	9,488	7,200	10,100	9,800
EST						0	9,800
TRENDING						10,100	0
					<b>GL # FOOTNOTE TOTAL:</b>	<b>10,100</b>	<b>9,800</b>
FINES & FORFEITURES		8,712	9,835	9,488	7,200	10,100	9,800
TOTAL ESTIMATED REVENUES		454,403	467,976	398,407	470,876	475,931	488,785

2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
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APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 528.000 - SOLID WASTE							
596.528.000.702.000	SALARY & WAGES	76,186	83,108	71,332	87,618	87,618	88,741
CY TRENDING ADJUSTMENT						87,618	0
FINANCE ALLOCATION						0	8,979
PW SUP						0	4,243
DPW FT						0	64,449
DPW PT						0	9,813
OT ALLOCATION						0	1,257
				GL #	FOOTNOTE TOTAL:	87,618	88,741
596.528.000.710.000	EMPLOYEE BENEFITS	31,147	25,240	27,884	38,772	38,772	40,009
FICA						0	6,789
RETIREMENT						0	7,610
WORKERS COMP						0	1,405
HEALTH /LIFE /DENTAL /VISION						0	24,205
TRENDING						38,772	0
				GL #	FOOTNOTE TOTAL:	38,772	40,009
596.528.000.727.000	OFFICE & GENERAL SUPPLIES	1,403	820	906	2,397	1,000	1,200
EST SHARE OF ENVELOPES FOR BILLING						1,000	1,000
MISC.						0	200
				GL #	FOOTNOTE TOTAL:	1,000	1,200
596.528.000.729.000	POSTAGE	2,733	3,400	2,720	2,772	2,720	2,800
EST SHARE ON BILLING POSTAGE						2,720	2,800
596.528.000.801.000	PROFESSIONAL & CONTRACTED SERVICES	4,050	1,710	2,380	15,414	2,400	2,735
MISC MATERIALS HANDLING OR SITE WORK						750	1,000
AUDIT						1,650	1,735
				GL #	FOOTNOTE TOTAL:	2,400	2,735
596.528.000.803.000	PERMIT FEES	600					
596.528.000.804.000	CONTRACT LABOR	2,037	2,594	6,863	3,312	7,200	7,200
EST						7,200	7,200
596.528.000.820.000	CONTRACTS-REOCCURRING MAINT & SVS	157,405	165,193	143,590	178,454	175,300	183,500
CURBSIDE TRASH AND RECYLELING							
24-25-- 1165*12.30*12						172,300	0
25-26 - 1165*12.91*12						0	180,500
26-27 -- 1165*13.56*12							
SURCHARGE EST						3,000	3,000
				GL #	FOOTNOTE TOTAL:	175,300	183,500
596.528.000.820.002	CONTRACTED SVS-HAZARD WASTE		10,694		6,914	6,914	7,000
EST						6,914	7,000
596.528.000.820.011	CONTRACT SRV DUMPSTER	7,875	7,040	7,358	7,991	7,991	8,391
HOUSING DUMPSTERS - SHOULD BE REIMB							
24-25 --- RR 237.04*12 + OAK 428.88*12						7,991	0
25-26 --- RR 248.89*12 + OAK 450.32*12						0	8,391
26-27 --- RR 261.33*12 + OAK 472.83*12							
				GL #	FOOTNOTE TOTAL:	7,991	8,391
596.528.000.850.000	TECHNOLOGY AND COMMUNICATIONS	4,320	408	284	480	350	550
MICROSOFT ALLOCATION						350	550
596.528.000.943.000	EQUIPMENT RENTAL-MP	89,923	102,593	89,731	95,145	102,028	110,000
MDOT CHARGE RATE EST USE							
TRENDING ADJ						102,028	110,000
596.528.000.950.000	OVERHEAD CHARGES	22,647	17,763	27,450	16,490	25,664	26,947
SET						25,664	26,947
596.528.000.955.000	INSURANCE & BONDS	938	968	952	1,085	975	1,085
MML LIABILITY AND PROPERTY						975	1,085
Totals for dept 528.000 - SOLID WASTE		401,264	421,531	381,450	456,844	458,932	480,158
Total - Function PUBLIC WORKS		401,264	421,531	381,450	456,844	458,932	480,158

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: OTHER FINANCING USES							
Dept 966.000 - TRANSFERS OUT							
596.966.000.995.445	TRANSFER OUT TO PUBLIC IMPROVEMENT	10,485	10,719	8,189	10,927	10,927	11,256
	2.4% OF GROSS SALES					10,927	11,256
	Totals for dept 966.000 - TRANSFERS OUT	10,485	10,719	8,189	10,927	10,927	11,256
	Total - Function OTHER FINANCING USES	10,485	10,719	8,189	10,927	10,927	11,256
TOTAL APPROPRIATIONS		411,749	432,250	389,639	467,771	469,859	491,414

## **661 - Motor Pool Fund**

The Motor Pool Fund is used to record the operations of the public works and utilities motor vehicle pool. This fund is classified as an Internal Service Fund because it provides materials and services to other departments and funds of the local unit. Capital assets and depreciation are recorded within this fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
661.443.000.629.000	FEES - STORAGE OR NOT USED PRESENT	2,635	2,159	1,964	2,100		
ADJ TO ACTUAL - EST AVG							
CHARGES FOR SERVICES		2,635	2,159	1,964	2,100		
INTEREST & RENTS							
661.000.000.665.000	INTEREST REVENUE	11,477	27,583	15,439	400	17,800	10,000
EST						17,800	10,000
STARTING TO SEE DECLINE IN INTEREST							
BUT INCREASE IN BALANCES DUE TO EQUIP BACKORDERS							
661.000.000.670.000	EQUIPMENT RENTAL REVENUE	428,873	537,087	391,121	563,820	553,502	624,820
MDOT CHARGE RATES - PER OTHER FUNDS EXP EST						553,502	624,820
INTEREST & RENTS		440,350	564,670	406,560	564,220	571,302	634,820
OTHER REVENUE							
661.000.000.673.000	GAIN/LOSS ON SALE/TRADE OF ASSETS	13,004	30,291	7,339			
BACKHOE EXCHANGE LOSS							
LOADER EXCHANGE LOSS							
MOWER EXCHANGE GAIN							
REFLECT ACT							
661.443.000.676.000	MISCELLANEOUS REIMBURSEMENT	3,146	5,433	4,903			
VEHICLE INSURANCE REIMB							
OTHER REVENUE		16,150	35,724	12,242			
UNK_REV							
661.443.000.687.001	FUEL REBATES			365			
UNK_REV				365			
TOTAL ESTIMATED REVENUES		459,135	602,553	421,131	566,320	571,302	634,820

		EXPENDITURES					
GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC WORKS							
Dept 443.000 - MOTOR POOL							
661.443.000.702.000	SALARY & WAGES	26,705	28,952	29,674	36,170	36,170	41,233
661.443.000.710.000	EMPLOYEE BENEFITS	9,031	10,066	11,344	17,971	17,971	19,950
661.443.000.727.000	OFFICE & GENERAL SUPPLIES	1,244	1,186	2,990	15,525	15,525	15,525
661.443.000.730.000	GAS & FUEL - TANK/CANS/SMALL EQUIPMENT	50,315	46,079	31,308	52,164	47,000	53,110
661.443.000.787.000	STREET MATERIALS/SUPPLIES	818	1,362	1,050	1,346	1,050	1,400
661.443.000.804.000	CONTRACT LABOR	29					
661.443.000.930.000	REPAIRS & MAINTENANCE	34,185	52,958	70,622	51,750	75,000	85,000
661.443.000.943.000	EQUIPMENT RENTAL-MP	57	13	17			
661.443.000.955.000	INSURANCE & BONDS	21,017	18,769	21,344	25,938	21,400	25,938
661.443.000.967.000	PROJECT COSTS (NON-CAPITAL)	300	3,099	4,922		7,000	10,000
661.443.000.968.000	DEPRECIATION EXPENSE	233,972	224,279		250,470	230,000	225,000
Totals for dept 443.000 - MOTOR POOL		377,673	386,763	173,271	451,334	451,116	477,156
Total - Function PUBLIC WORKS		377,673	386,763	173,271	451,334	451,116	477,156
Function: CAPITAL OUTLAY							
Dept 901.000 - CAPITAL OUTLAY							
661.901.000.977.000	EQUIPMENT & CAPITAL PURCHASES	150,302	470,484	464,858	680,103	476,858	398,958
661.901.000.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE TO B/S	(150,302)	(470,484)				
Totals for dept 901.000 - CAPITAL OUTLAY				464,858	680,103	476,858	398,958
Total - Function CAPITAL OUTLAY				464,858	680,103	476,858	398,958
TOTAL APPROPRIATIONS		377,673	386,763	638,129	1,131,437	927,974	876,114

Detail of Capital Outlay Plan

REPLACE #62	0	62,708
STREET SWEEPER	339,937	0
PICKUP REPLACEMENT (TBD)	41,977	45,000
TRAILER REPLACEMENTS	8,000	0
VALVE MACHINE	40,669	0
FLAIL MOWER	7,200	0
REPLACE 35	0	230,000
SALT SPREADER	39,075	0
BOBCAT COMPACT EXCAVATOR	0	61,250



## **662 - Police Equipment Fund**

The Police Equipment Fund is used to record the operations of the police motor vehicle and equipment pool. This fund is classified as an Internal Service Fund because it provides materials and services for the Public Safety fund. Capital assets and depreciation are recorded within this fund.

REVENUE

GL NUMBER AND FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES							
FEDERAL GRANTS							
662.301.000.503.000	FEDERAL GRANTS - PUBLIC SAFETY				40,200		40,200
	GRANT USDA FOR VEHICLE (NOT SECURED)					0	40,200
	FEDERAL GRANTS				40,200		40,200
INTEREST & RENTS							
662.301.000.665.000	INTEREST	626	1,670	2,006	750	2,077	750
	EST					2,077	750
	STARTING TO SEE DECLINE IN INTEREST						
	EXPECT USE OF BALANCES						
662.301.000.670.000	EQUIPMENT RENTAL REVENUE	85,022	88,889	81,170	108,226	80,277	117,777
	89 HUMVEE					3,000	3,000
	47-201 2020 FORD EXPLORER					9,849	9,849
	47-202 2020 FORD EXPLORER					9,849	9,849
	47-231 2023 DURANGO					31,953	31,953
	47-232 2023 CHARGER					25,626	25,626
	NEW VEHICLE					0	37,500
				GL #	FOOTNOTE TOTAL:	80,277	117,777
	INTEREST & RENTS	85,648	90,559	83,176	108,976	82,354	118,527
OTHER REVENUE							
662.301.000.673.000	GAIN/LOSS ON SALE/TRADE OF ASSETS		7,268				
662.301.000.674.001	DONATIONS/CONTRIBUTIONS-DONOR SPEC		2,842				
662.301.000.676.000	MISCELLANEOUS REIMBURSEMENT		110	1,318		1,318	
	INSURANCE PROCEEDS					1,318	0
	OTHER REVENUE		10,220	1,318		1,318	
OTHER FINANCING SOURCES							
662.931.000.699.205	TRANSFER IN FROM POLICE FUND	65,000					
	EQUIPMENT DESIGNATION FROM 2021						
662.931.000.699.661	TRANSFER IN FROM MOTOR POOL	13,679					
	OTHER FINANCING SOURCES	78,679					
TOTAL ESTIMATED REVENUES		164,327	100,779	84,494	149,176	83,672	158,727

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 301.000 - POLICE							
662.301.000.702.000.9214	SALARY & WAGES		369				
	READY FOR DISPOSAL						
662.301.000.702.000.9216	SALARY & WAGES		425				
	READY FOR DISPOSAL						
662.301.000.702.000.9289	SALARY & WAGES		33				
662.301.000.710.000.9214	EMPLOYEE BENEFITS		124				
	DISPOSAL WORK						
662.301.000.710.000.9216	EMPLOYEE BENEFITS		151				
	DISPOSAL WORK						
662.301.000.710.000.9289	EMPLOYEE BENEFITS		25				
662.301.000.730.000.9201	GAS & FUEL - 47-201	4,881	5,315	2,395	4,800	3,000	3,500
	ESTIMATE					3,000	3,500
662.301.000.730.000.9202	GAS & FUEL - 47-202	4,952	4,738	780	1,200	1,200	1,200
	EST					1,200	1,200
662.301.000.730.000.9214	GAS & FUEL - 47-214	489	374				
	EST PAST 12 MO. USE 115 X \$5						
662.301.000.730.000.9216	GAS & FUEL - 47-216	2,843					
	EST FROM PY USE						
662.301.000.730.000.9231	GAS & FUEL - 47-231		1,386	4,658	6,515	6,500	6,700
	EST					6,500	6,700
662.301.000.730.000.9232	GAS & FUEL - 47-232		2,511	4,269	6,515	6,500	6,700
	EST					6,500	6,700
662.301.000.730.000.9289	GAS & FUEL - 47-289	25	40	37	200	100	150
	EST					100	150
662.301.000.930.000.9201	REPAIRS & MAINTENANCE - 47-201	2,015	3,158	7,348	2,835	7,500	3,500
	TIRES						
	OIL CHANGES						
	CAR WASHES						
	BATTERIES/BLADES						
	REPAIR CONTINGENCY					7,500	3,500
662.301.000.930.000.9202	REPAIRS & MAINTENANCE - 47-202	1,710	4,815	266	2,835	2,835	3,500
	TIRES						
	OIL CHANGES						
	CAR WASHES						
	BATTERIES/BLADES						
	REPAIR CONTINGENCY					2,835	3,500
662.301.000.930.000.9214	REPAIRS & MAINTENANCE - 47-214	765	219	393			
	TIRES						
	OIL CHANGES						
	CAR WASHES						
	BATTERIES/BLADES						
	REPAIR CONTINGENCY						
662.301.000.930.000.9216	REPAIRS & MAINTENANCE - 47-216	12,533	4,649	368			
	TIRES						
	OIL CHANGES						
	CAR WASHES						
	BATTERIES / BLADES						
	REPAIR CONTINGENCY						
662.301.000.930.000.9231	REPAIRS & MAINTENANCE - 47-231		153	3,026	2,835	3,200	3,500
	EST					3,200	3,500
662.301.000.930.000.9232	REPAIRS & MAINTENANCE - 47-232		146	432	2,835	1,000	3,500
	EST					1,000	3,500
662.301.000.930.000.9289	REPAIRS & MAINTENANCE - 47-289		595	827	1,350	1,350	1,350
	TIRES						
	OIL CHANGES						
	BATTERIES/BLADES						

## EXPENDITURES

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 05/15/25	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS							
Function: PUBLIC SAFETY							
Dept 301.000 - POLICE							
REPAIR CONTINGENCY						1,350	1,350
662.301.000.955.000.9201	INSURANCE & BONDS - 47-201	551	890	749	1,023	749	1,023
MML						749	1,023
662.301.000.955.000.9202	INSURANCE & BONDS - 47-202	551	890	735	1,023	749	1,023
MML						749	1,023
662.301.000.955.000.9214	INSURANCE & BONDS - 47-214	551	586				
MML							
662.301.000.955.000.9216	INSURANCE & BONDS - 47-216	551	586				
MML							
662.301.000.955.000.9231	INSURANCE & BONDS - 47-231			719	1,250	720	1,023
MML						720	1,023
662.301.000.955.000.9232	INSURANCE & BONDS - 47-232			719	1,125	720	1,023
MML						720	1,023
662.301.000.955.000.9289	INSURANCE & BONDS - 47-289		582	639	669	640	675
MML						640	675
662.301.000.956.000.9201	MISCELLANEOUS EXPENSE - 47-201			230		250	250
MISC EST						250	250
662.301.000.956.000.9202	MISCELLANEOUS EXPENSE - 47-202	199				250	250
MISC						250	250
662.301.000.956.000.9231	MISCELLANEOUS EXPENSE - 47-231			230		250	250
EST						250	250
662.301.000.956.000.9232	MISCELLANEOUS EXPENSE - 47-232			230		250	250
EST						250	250
662.301.000.956.000.9289	MISCELLANEOUS EXPENSE - 47-289		2,842			250	250
EST						250	250
662.301.000.968.000.9201	DEPRECIATION EXPENSE - 47-201	6,839			16,415	16,415	16,415
DEPR - TO BUDGET REPLACE RATE						16,415	16,415
662.301.000.968.000.9202	DEPRECIATION EXPENSE - 47-202	6,839			16,415	16,415	16,415
DEPR TO BUDGET REPLACEMENT RATE						16,415	16,415
662.301.000.968.000.9231	DEPRECIATION EXPENSE - 47-231		7,101		21,302	21,302	21,302
DEPR TO BUDGET REPLACEMENT RATE						21,302	21,302
662.301.000.968.000.9232	DEPRECIATION EXPENSE - 47-232		5,695		17,084	17,084	17,084
DEPR TO PROJECT REPLACEMENT RATE						17,084	17,084
Totals for dept 301.000 - POLICE		46,294	48,398	29,050	108,226	109,229	110,833
Total - Function PUBLIC SAFETY		46,294	48,398	29,050	108,226	109,229	110,833
Function: CAPITAL OUTLAY							
Dept 901.301 - CAPTIAL OUTLAY - POLICE							
662.901.301.977.000	EQUIPMENT & CAPITAL PURCHASES		115,157		70,000		75,000
NEW VEHICLE						0	75,000
662.901.301.989.000	CONTRA - CAPITAL ACCOUNTS - MOVE 1		(115,157)				
Totals for dept 901.301 - CAPTIAL OUTLAY - POLICE					70,000		75,000
Total - Function CAPITAL OUTLAY					70,000		75,000
TOTAL APPROPRIATIONS		46,294	48,398	29,050	178,226	109,229	185,833

