

# City of Hastings Annual Budget

Fiscal Year 2025-2026





**Mayor**

David J. Tossava

**First Ward**

Jon Rocha  
Mike Bergeron

**Third Ward**

Ann Devroy  
Norman Barlow

**Second Ward**

John Resseguie  
Terry Stenzelbarton

**Fourth Ward**

Jordan Brehm  
Jacquie McLean

**City Manager**

Sarah Moyer-Cale

**Finance Director**

Linda Perin

City of Hastings  
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City of *Hastings* Michigan

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201 E. State Street 49058

April 28, 2025

To the Honorable Members of the City Council of the City of Hastings,

I am pleased to present to you the recommended budget for Fiscal Year 2025-2026. This is the first time that we have used our new software system, which is connected directly to our financial software, to assist with preparing the budget. Overall, the new process enables better collaboration and greater consistency. Budget development is a cooperative effort that represents both the identified needs of internal departments, the public, and the City Council's identified goals. The budget is a living document and is subject to amendments in compliance with the City Charter and State law.

This past year, we completed the downtown streetscape project on State Street between Broadway and Boltwood, which has been well-received. The DDA also funded the reconstruction of parking lot eight to improve the experience for customers downtown. Other infrastructure improvements include the development of a memorial space at the cemetery and replacing library windows. We also reconstructed a portion of East State Street using small urban funding dollars. The Fish Hatchery Park restroom reconstruction project is ongoing and should be finished prior to summer. Multiple vehicles and equipment were replaced for various city departments. We added a full-time position to the DPS department to better keep up with the expanding services offered by that department.

This upcoming year, we plan to continue to develop public/private partnerships to improve our parks, including Bob King, Tyden, and First Ward Park. We are also investing in public safety through renovations of the police department offices, expanding staff at the fire department, commencing an EMS study, and contributing monthly to Mercy Ambulance to sustain emergency service. The old salt barn will be replaced at DPS and we will also replace the rotating mechanisms on final clarifier two at the wastewater treatment plant. The largest project of the year will be the Green and Market Street reconstruction project, which will replace lead service lines, deficient sanitary sewer mains, storm sewers, rebuild the roads and sidewalks, and add a traffic circle at the intersection of Market and Green. This project is currently out to bid; we anticipate a project cost of \$7.3 million. The City has also supported several housing projects through financial incentives, which are now under construction and help support the long-term viability of the community.

Although there are many exciting projects ahead of us, substantial challenges remain for future service. We contribute an additional \$423,000 annually to MERS to pay down our pension liability. Our funding level has increased to 67% as of December 2023. Consistent with the Council's goals, we will be forming a committee to take a deep dive into the future of road funding as well as road maintenance and reconstruction planning for the next 5-10 years. The funds supplied by the state are wholly inadequate, and many of our "fair" condition roads are likely to be in the "poor" category within three years. We are applying to the state for additional water and sewer improvement

projects, including lead service line replacements, but have not yet been successful. This unfunded state mandate costs us about \$350,000 annually, which is paid by our water customers. The additional costs have narrowed our operating margins, which staff will continue to monitor.

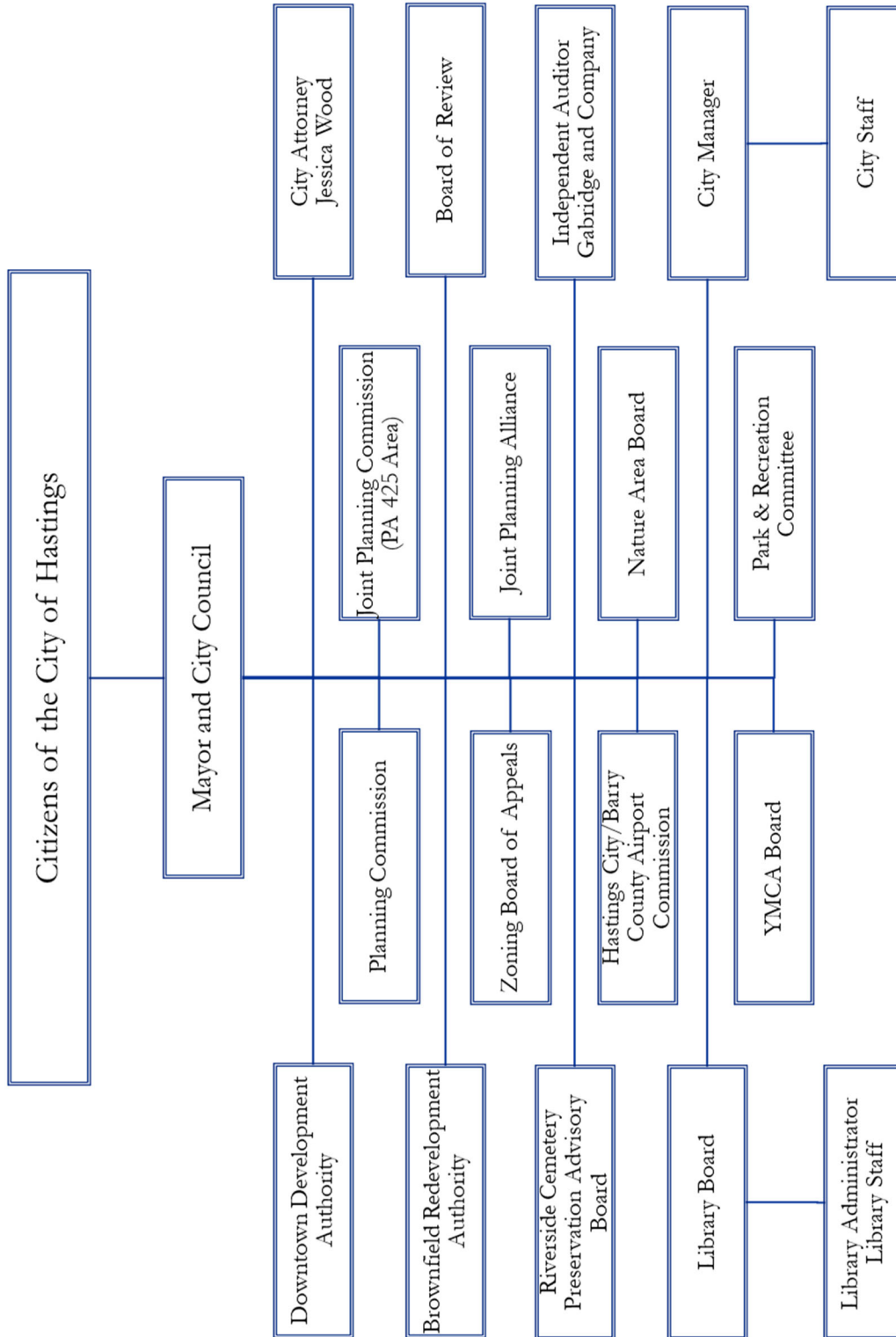
I would like to thank the department heads and board members who contributed to the budget development process. Finance Director Perin spent countless hours getting the budget system up and running and making our hybrid process work and I am grateful for her leadership through the process. We have a truly amazing team, and I feel fortunate to be a part of this community and a part of the great things we are able to accomplish together.

Very truly yours,

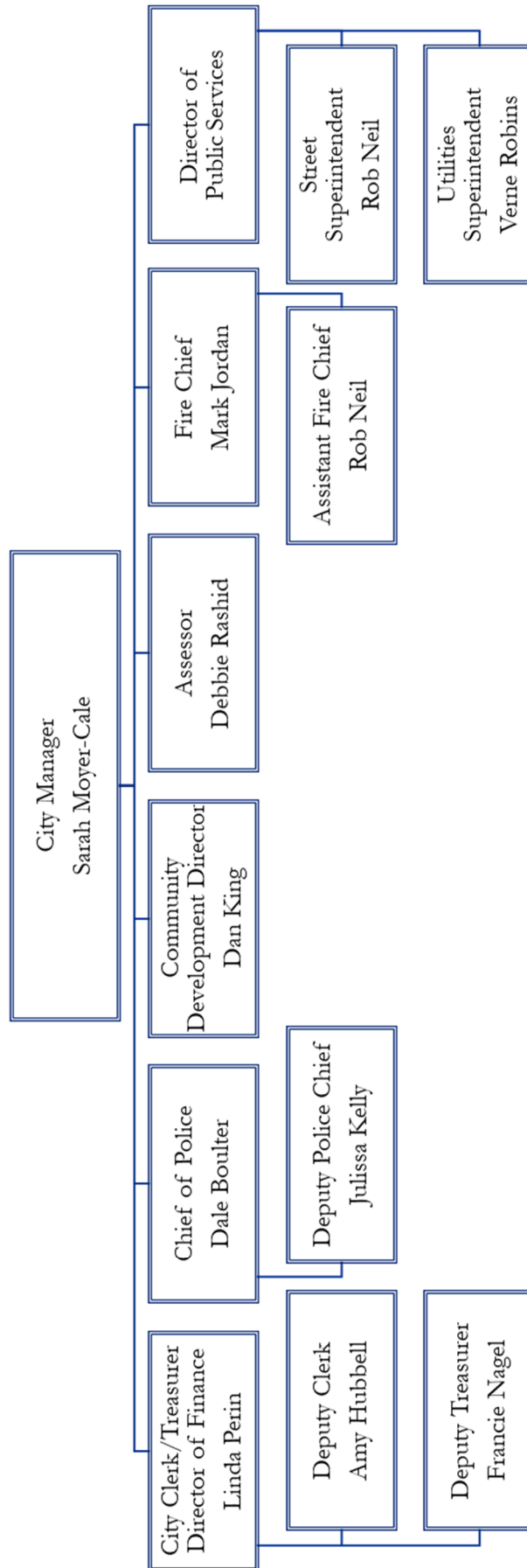
A handwritten signature in dark ink, appearing to read 'Sarah Moyer-Cale', written in a cursive style.

Sarah Moyer-Cale  
City Manager

# General Budget Information







## City Council Goals for Fiscal Year Ending 2026

<b>Goal 1: Develop a funding strategy for long-term costs</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Create an ad hoc committee to evaluate funding options for road improvements and new fire station.	Initial steps does not require funding.
Make a recommendation to City Council about plan implementation.	This step does not require funding.

<b>Goal 2: Improve mobility-related infrastructure</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Use the sidewalk assessment data to remove significant obstructions and create a multi-year plan.	This step does not require funding. Implementation would require funds not yet budgeted.
Develop a continuous sidewalk inspection plan	This step does not require funding.
Look for areas to remediate pedestrian/vehicle conflict points	This step does not require funding. Implementation would require funds not yet budgeted.
Evaluate adding a pedestrian bridge over Broadway near Tyden Park	This step does not require funding. Further project development would require a feasibility study.
Complete Green & Market St projects	This project is budgeted for this fiscal year.

<b>Goal 3: Enhance citizen education and awareness opportunities</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Continue to develop and implement a citizen's academy	\$700 for citizen academy miscellaneous costs in city council budget.
Use social media & public engagement plan to promote awareness of City programs and activities	This step does not require funding.
Strengthen the relationship with city schools, including classroom programs	Costs are unknown at this time.
Consider a series of informative videos on municipal topics	Costs are unknown at this time.

<b>Goal 4: Review City Charter for Potential Updates</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Create ad hoc committee to review Charter and make a recommendation to the city council for action.	This is a staff initiative that currently does not require funding. Implementation may require legal expenses depending on the recommendation made by the committee.

## Fund Descriptions

City services and operations are organized into funds, capturing revenues and expenditures associated with the functions of each fund. The city has twelve funds, with a description of each fund noted in the table below. Each fund maintains a separate fund balance.

Fund Number	Fund Name	Description	Page No.
101	General Fund	The General Fund is the primary operating fund of the City of Hastings	12
202	Major Streets	Supports maintenance and improvements on 14.81 miles of major streets in the city	21
203	Local Streets	Supports maintenance and improvements on 32.46 miles of local streets in the city	22
209	Riverside Cemetery	Supports management, maintenance, operations, and improvements at the city-owned Riverside Cemetery	23
243	Brownfields	Supports incentives for redevelopment of local brownfield properties	24
248	Downtown Development Authority	Supports promoting and improving the Downtown Development Authority (DDA) district in accordance with the Downtown Development Plan	25
265	Police Drug Enforcement	Recognizes revenue in the form of civil forfeitures of cash, personal property and real property confiscated under state drug statutes	26
266	Police Training	Supports police training with state designated grant funds and city matching funds	27
271	Library	Supports costs associated with management, operations, programming, and improvements at the Hastings Public Library	28
592	Water and Sewer	Responsible for operations, maintenance, repair and development of the drinking water system and the sanitary sewer/wastewater treatment system	29
661	Equipment Internal Services	Responsible for equipment maintenance and some equipment purchases through rental charges assessed to city departments and funds	30

## Primary Activities for City Funds

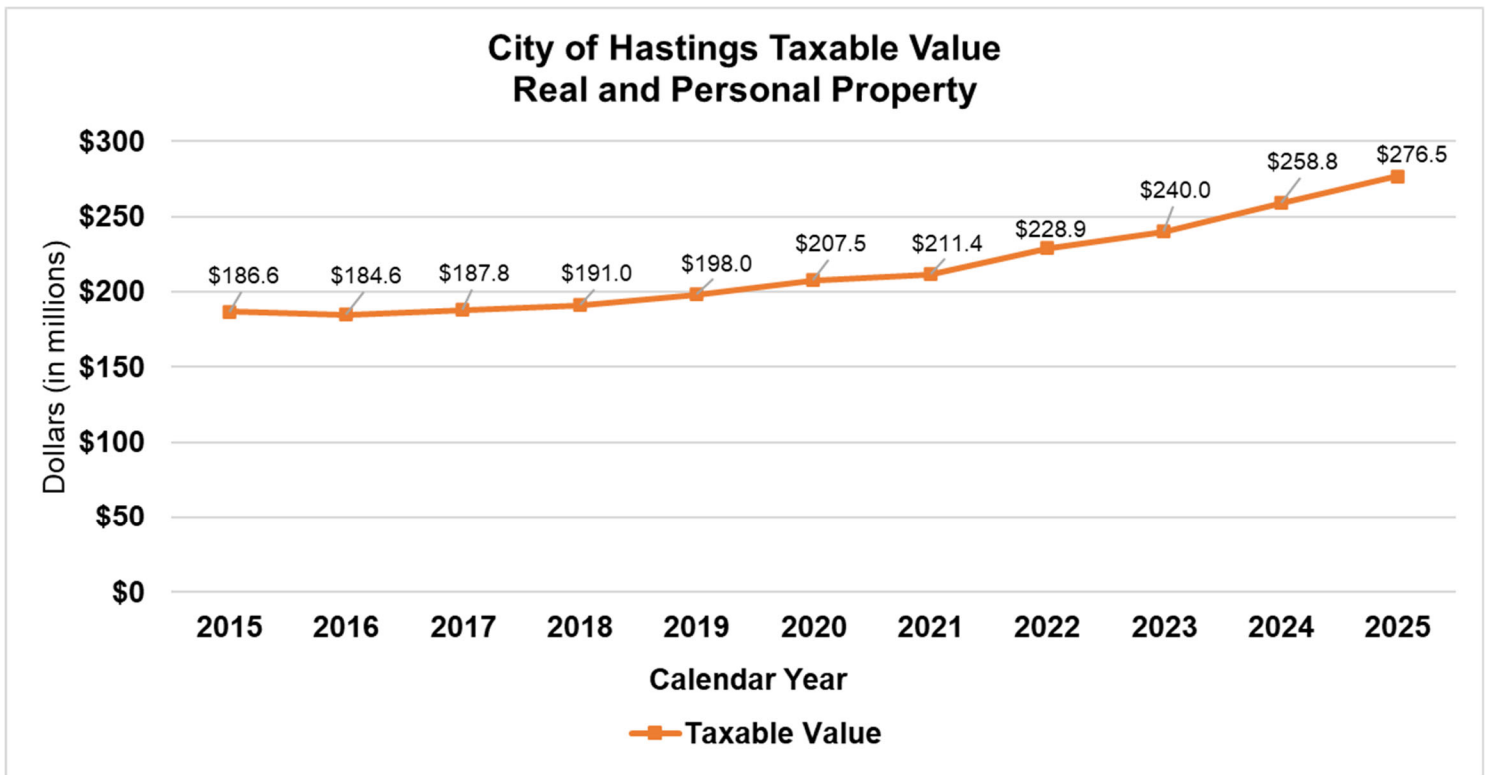
City expenditures are classified into one of four primary activities as noted in the chart below. The city follows the Michigan Uniform Chart of Accounts when classifying expenditures.

<p style="text-align: center;"><b>Personal Services</b></p> <p>Personal Services are any cost associated with personnel such as wages, payroll tax, health insurance, retirement benefit cost, disability, overtime pay, etc.</p> 	<p style="text-align: center;"><b>Other Charges and Services</b></p> <p>Other charges and services are other items that support city services. This primarily includes items such as contracted services, printing and publication costs, utilities, and insurance.</p> 
<p style="text-align: center;"><b>Supplies</b></p> <p>A supply is any item purchased to use for a city purpose. This includes office supplies, items used to fix equipment in-house, uniforms, subscriptions, gasoline, safety supplies, small tools, etc.</p> 	<p style="text-align: center;"><b>Capital Outlay</b></p> <p>Capital Outlay is any purchase where the benefit extends beyond the fiscal year and adds to the City's assets. This includes vehicles, buildings, new playground equipment, etc.</p>  

## Taxable Value and Millage Rates

The city levies two millages, one for operating and one for the Riverside Cemetery. A mill is \$1 per \$1,000 in taxable value. The city currently levies 15.6059 mills for General Fund Operating and 0.8846 mills for Riverside Cemetery.

The city's taxable value remained fairly constant until 2019. Since 2019, the city has seen more sizable increases in value. The increase in taxable value from 2024 to 2025 is \$17.7 million.



## General Fund

The General Fund is the primary operating fund of the City of Hastings. General Fund Revenue comes primarily from property taxes, state and federal revenues, intergovernmental sources, and charges for services.

There are various “activity centers” within the General Fund that reflect the primary functions where city resources are allocated. These activity centers include General Government, Public Safety, Public Works, Community and Economic Development, and Recreation and Culture. The departments associated with each General Fund activity center are included in the table below.

<b>Activity Center</b>	<b>Department</b>
<b>General Government</b>	City Council
	Mayor
	City Manager’s Office
	Finance Department
	City Clerk
	Treasurer
	Assessor
	Board of Review
	Elections
	Information Technology
	City Hall and Grounds
	Legal and Audit
	Other General Government
<b>Public Safety</b>	Police
	Code Compliance
	Fire
	Inspections
<b>Public Works</b>	Public Services Administration
	Parking
	Street Lighting
	Community Services
<b>Community &amp; Economic Development</b>	Brownfield & Community Development Grants
	Planning and Zoning
	Joint Planning and Zoning (w/Rutland Township)
	Community Development
	Cable Access
<b>Recreation and Culture</b>	Parks and Recreation
	Arts and Cultural Services
<b>Outgoing Transfers / Other</b>	Outgoing Transfers

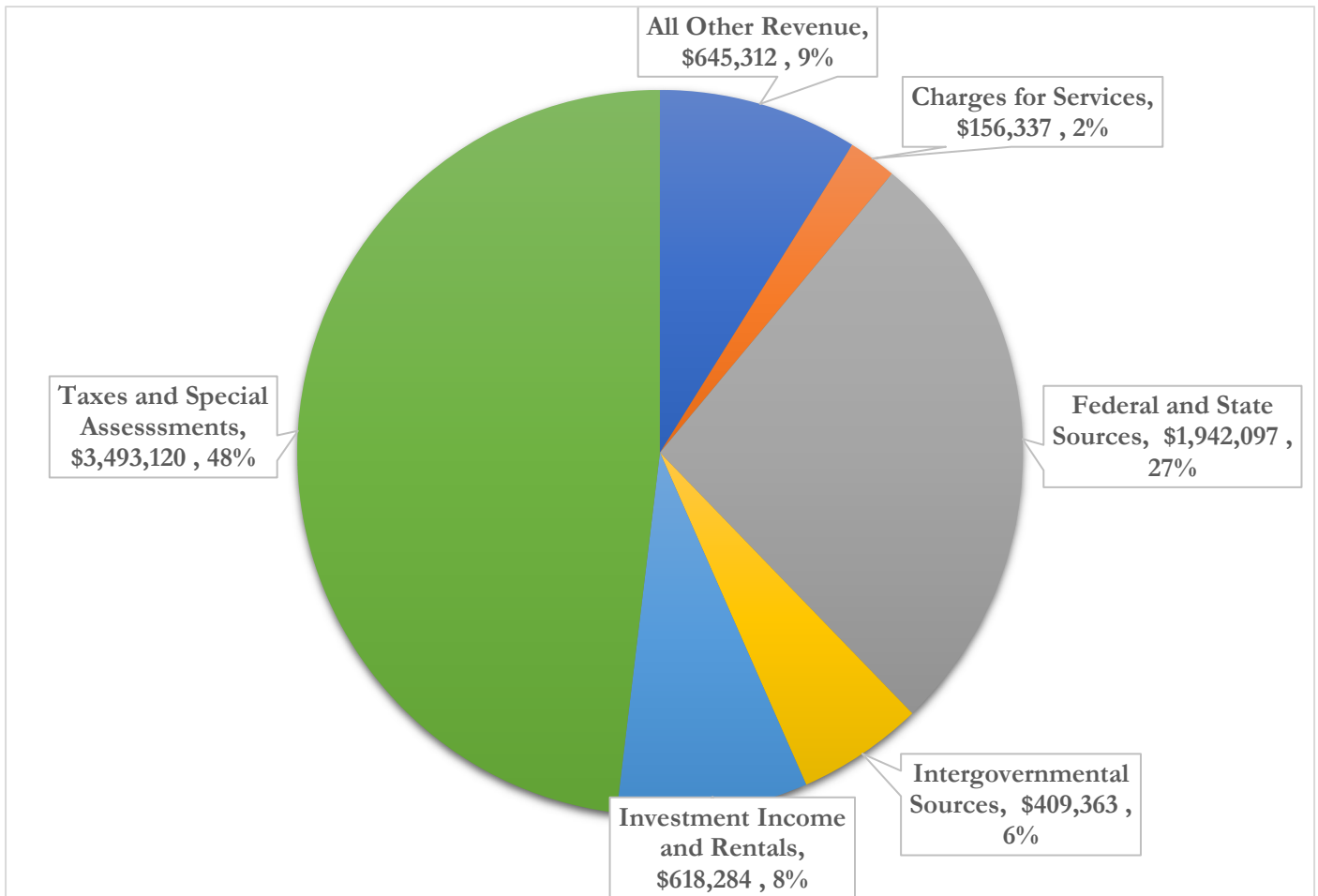
## FY 2026 General Fund Summary

The table below provides a high-level summary of General Fund revenues and department expenditures and includes FY 2025 projections, which will be utilized to analyze potential budget adjustments in the current fiscal year. Budget adjustments to the FY 2025 budget will be presented to City Council for approval in June 2025.

General Fund	FY 2024 Actual	*FY 2025 Budget	*FY 2025 Projected	FY 2026 Request	\$ Inc. / (Dec.)
<b>General Fund Revenue</b>					
Taxes and Special Assessments	\$ 3,493,120	\$ 3,670,800	\$ 3,686,269	\$ 3,789,944	\$ 119,144
Federal & State Sources	1,942,097	1,375,607	1,450,027	1,153,016	\$ (222,591)
Intergovernmental Sources	409,363	1,473,228	1,535,313	1,119,250	\$ (353,978)
Charges for Services	156,337	137,350	130,620	114,675	\$ (22,675)
Investment Income & Rentals	618,284	356,400	346,580	438,340	\$ 81,940
All Other Revenue	645,312	438,800	105,003	76,000	\$ (362,800)
<b>Total, General Fund Revenue</b>	<b>\$ 7,264,514</b>	<b>\$ 7,452,185</b>	<b>\$ 7,253,812</b>	<b>\$ 6,691,225</b>	<b>\$ (760,960)</b>
<b>General Fund Departments</b>					
City Council	\$ 59,016	\$ 82,326	\$ 75,921	\$ 77,525	\$ (4,801)
Mayor	15,583	14,811	15,420	16,445	1,634
City Manager's Office	187,433	192,560	194,414	201,801	9,241
Finance Department	368,220	396,945	398,655	431,096	34,151
City Clerk	108,786	117,396	121,511	121,552	4,156
Information Technology	205,278	244,000	241,000	271,100	27,100
Board of Review	2,196	2,512	2,860	2,612	100
Treasurer	81,997	83,928	83,928	95,730	11,802
Assessor	139,722	171,657	157,860	197,742	26,085
Elections	31,559	56,368	32,015	57,681	1,313
City Hall and Grounds	117,186	147,950	147,950	523,500	375,550
Legal and Audit	55,234	70,000	69,850	73,500	3,500
Other General Government	283,752	588,415	926,617	568,147	(20,268)
Police Department	1,880,350	2,099,689	1,979,325	2,327,377	227,688
Code Compliance	59,198	50,962	50,552	55,660	4,698
Fire Department	1,209,057	524,545	542,868	614,032	89,487
Inspections	103,877	100,000	65,000	65,000	(35,000)
Public Services Administration	159,866	158,640	145,113	191,890	33,250
Parking Downtown Non-SAD	9,357	23,000	21,260	21,000	(2,000)
Parking Downtown SAD	21,081	32,500	32,550	31,460	(1,040)
Street Lighting	97,461	99,500	110,200	118,000	18,500
Community Services	200,157	300,305	311,738	389,399	89,094
Planning and Zoning	8,825	18,685	18,020	17,736	(949)
Joint Planning and Zoning	78	400	150	100	(300)
Community Development	132,190	143,143	150,314	160,957	17,814
Community Development Grant Projects	71,197	65,100	65,100	100	(65,000)
Cable Access	9,684	13,776	13,231	12,422	(1,354)
Parks and Recreation	221,123	1,344,325	742,358	542,581	(801,745)
Arts and Cultural Services	88,483	81,526	82,702	41,840	(39,686)
Transfers Out / Other	316,449	549,696	549,696	281,624	(268,072)
<b>Total, General Fund Departments</b>	<b>\$ 6,244,395</b>	<b>\$ 7,774,660</b>	<b>\$ 7,348,178</b>	<b>\$ 7,509,608</b>	<b>\$ (265,052)</b>
<b>Addition to / (Use of) Fund Balance</b>	<b>\$ 1,020,119</b>	<b>\$ (322,475)</b>		<b>\$ (818,383)</b>	
<b>Unassigned Fund Balance at Year-End</b>	<b>\$ 4,928,177</b>	<b>\$ 4,630,702</b>		<b>\$ 3,857,319</b>	



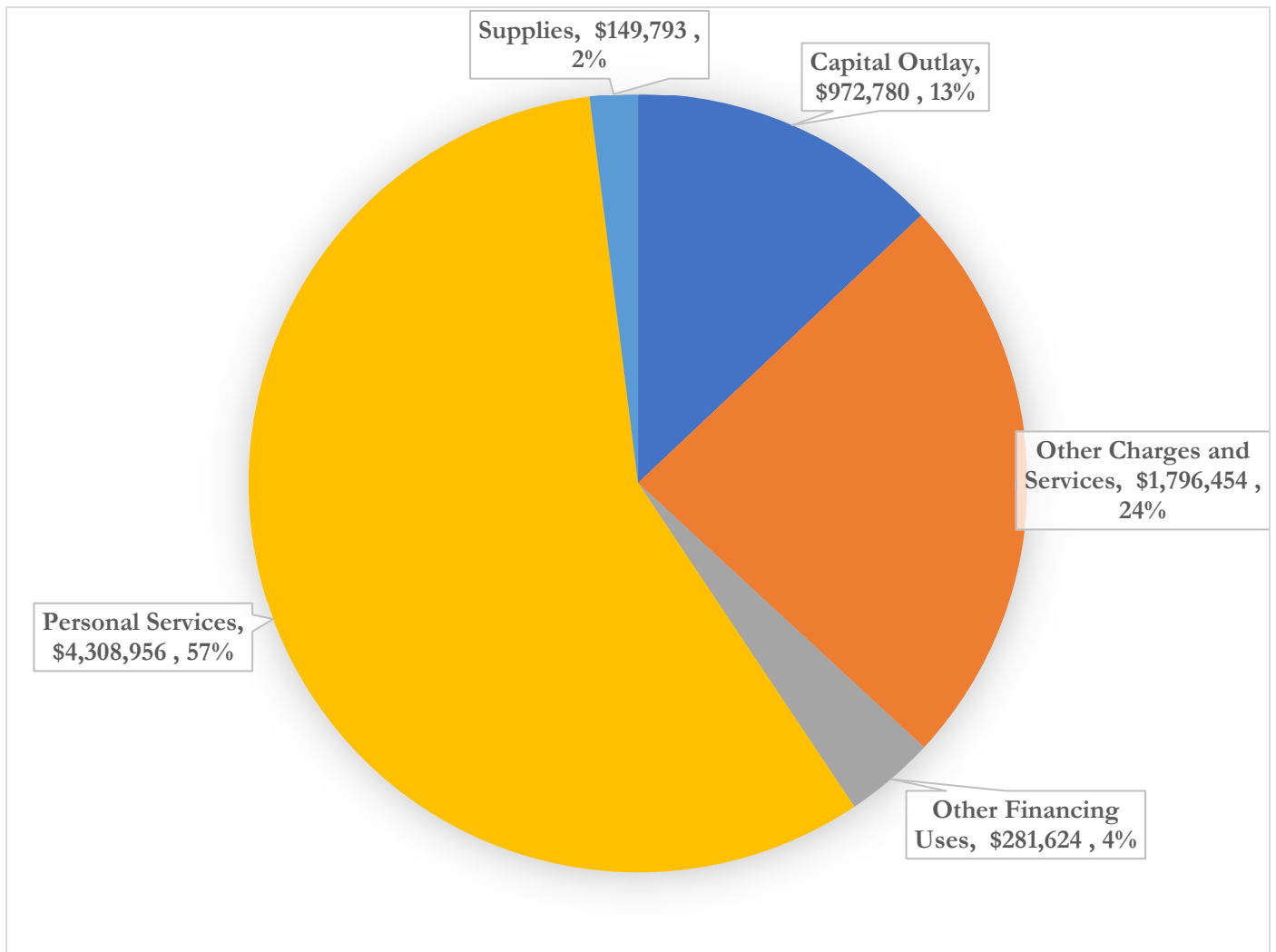
## FY 2026 General Fund Revenues \$6,691,225



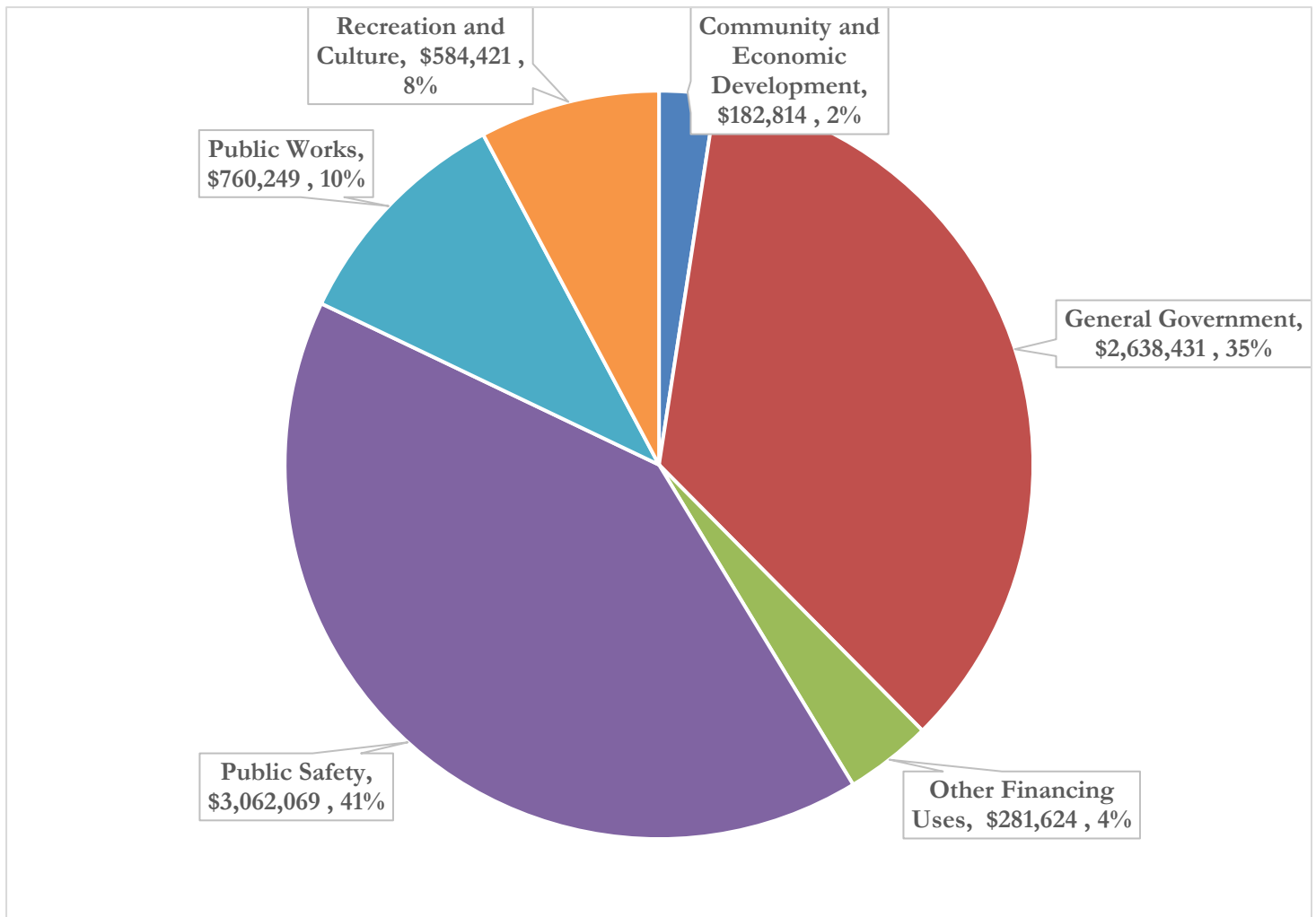
### Revenue Changes/Highlights

- Taxable value continues to increase, leading to greater revenue from taxes
- TangleTown Funds are now being raised through the community foundation so no private donations for that project are represented in this budget; only the city's designated expenses
- We are uncertain about the future of the school resource officer position so no revenue for that has been budgeted
- Revenue for a grant for one employed police recruit is represented
- Increase in event support fees due to Rock the Country
- No Federal grants are anticipated this year
- Includes \$12,500 MDNR grant for the tree inventory and assessment project

## FY 2026 General Fund Expenditures by Expenditure Type \$7,509,607



## **FY 2026 General Fund Expenditures by Activity Center \$7,509,607**



## General Fund Expense Highlights

Below is a summary of notable changes by activity center:

City Council: Includes Mayor Exchange Day and Citizen Academy expenses

Mayor: no significant changes

City manager: no significant changes

Finance: additional maintenance fees for new financial software and addition of customer service portal which was approved in 2025

Clerk: no significant changes

IT: slight storage increase, purchase of new monitors

Board of Review: no changes

Treasurer: no significant changes

Assessor: increase wage due to additional certifications, contracted services to catch up on field reviews.

Elections: personnel expenses only in case of the special election. \$40,000 for replacement of six tabulators.

City Hall & Grounds: Police department renovation (116K), architect fees (18,300), salt barn (250K)

Legal & Audit: no significant changes

Other general government: There was a late payment on the additional MERS contribution for 2024 which was recorded to the 2025 year. Payments will resume as normal in 2026.

Police: furnishings for office (90K), radar trailer (15K), five tasers (10K), seventeen duty weapon replacements (11K).

Code Enforcement: no significant changes

Fire: additional full-time officer, increase in health insurance costs due to actual use, dues and fees show software costs, roof replacement (22K), bathroom upgrade (35K)

DPS Administration: budgeted for mid-range DPS Director or seek alternatives.

Parking Downtown SAD and NonSAD: no significant changes

Streetlighting: no significant changes

Community Services: Ambulance service (\$93,492) and tree inventory and assessment (\$25,000), leaf and brush pickup. No topsoil screening this year.

Planning and Zoning: no significant changes

JPC: no significant changes

Community Development: legal services up this year due to development with incentives and city-owned land.

Parks and Rec: Pickleball at Bob King (\$67,500), TangleTown (\$193,900)

Arts and Culture: much of this activity center has moved back to DDA to pay directly instead of reimbursing the general fund.

Transfers: No transfer to major streets due to constructing the salt barn. Reduced transfer to local streets for the salt barn.

# Other City Funds

## Other Funds Summary

The table below provides a high-level summary of other funds revenues and expenditures and includes FY 2025 projections, which will be utilized to analyze potential budget adjustments in the current fiscal year. Budget adjustments to the FY 2025 budget will be presented to City Council for approval in June 2025.

Category / Fund	FY 2024 Actual	*FY 2025 Budget	*FY 2025 Projected	FY 2026 Request	\$ Inc. / (Dec.)
<b>Other Funds Revenue / Financing Sources</b>					
Major Streets	\$ 807,585	\$ 1,460,556	\$ 1,055,556	\$ 841,849	\$ (618,707)
Local Streets	654,602	673,772	669,772	620,551	(53,221)
Riverside Cemetery	251,475	237,679	233,698	235,401	(2,278)
Brownfields	105,594	63,200	63,200	140,450	77,250
Downtown Development Authority (DDA)	3,563,612	807,950	1,292,671	836,300	28,350
Drug Enforcement	951	2,500	30	0	(2,500)
Police Training	1,725	3,400	3,425	3,600	200
Library	1,532,876	673,516	757,906	709,941	36,425
Water and Sewer	4,679,216	4,900,690	4,967,733	12,222,542	7,321,852
Equipment Internal Services	689,110	908,000	986,456	870,000	(38,000)
<b>Total, Other Funds Revenue / Financing Sources</b>	<b>\$ 12,286,747</b>	<b>\$ 9,731,263</b>		<b>\$ 16,480,634</b>	<b>\$ 6,749,371</b>
<b>Other Funds Expenditures</b>					
Major Streets	\$ 811,806	\$ 1,742,969	\$ 1,018,534	\$ 955,876	\$ (787,093)
Local Streets	545,932	708,547	627,359	688,524	(20,023)
Riverside Cemetery	166,514	186,317	186,817	178,883	(7,434)
Brownfields	8,728	45,000	45,000	41,000	(4,000)
Downtown Development Authority (DDA)	2,864,965	883,391	1,885,234	789,229	(94,162)
Drug Enforcement	4,955	5,600	120	5,000	(600)
Police Training	1,857	4,900	4,900	6,800	1,900
Library	1,662,172	656,799	708,851	713,969	57,170
Water and Sewer	3,238,847	4,984,941	4,470,599	12,524,049	7,539,108
Equipment Internal Services	1,398,676	1,483,963	1,271,403	1,244,080	(239,883)
<b>Total, Other Funds Expenditures</b>	<b>\$ 10,704,451</b>	<b>\$ 10,702,427</b>		<b>\$ 17,147,410</b>	<b>\$ 6,444,983</b>

## Major Streets Fund (Fund 202)

The Major Streets Fund is one of two city funds that support Hastings' road right-of-way maintenance. All streets in the city are designated as either a major or local street under Public Act 51. The city has 14.81 miles of major streets. Revenue for this fund comes from the State of Michigan through a formula that factors in the city's population and miles of roadway. Expenses associated with this fund include snow removal, pothole patching, streets signs, traffic signals, street trees, resurfacing, and any other major road related project maintenance or improvement projects. Parking lot costs are *not* eligible to be paid for by this fund. Additionally, a portion of state revenue can be transferred out for local roads maintenance and improvement projects.

It is noted that the revenues received from the state are inadequate for proper fund maintenance. No meaningful streets improvements or large pavement maintenance programs are feasible without additional revenue. This could include supplements from the General Fund (not a long-term solution), dedicated street millage, or increased use of special assessments. City staff continues to seek grant funds, though those cannot be relied on as a long-term funding source.

Beginning Fund Balance	\$ 848,202
Revenue	\$ 841,849
Expenses	\$ 955,876
Est. Ending Fund Balance	\$ 734,175

### **Significant Changes/Budget Impacts:**

#### Revenue:

- No transfer in from the General Fund. These funds are being deterred to pay for the salt barn which will be owned by the General Fund.
- State Revenue as estimated by the State of Michigan.

#### Expenses:

- Storm drain repair on S. Boltwood \$44,500
- General pavement improvements (chip sealing, patching, etc) \$150,000
- Sidewalk repair \$25,000
- Major Street improvements include snow removal and salt, pothole patching, crack sealing, storm sewer repairs, tree trimming in right-of-way, pavement marking, and minor improvements above.



## Local Streets Fund (Fund 203)

The Local Streets Fund is one of two city funds that support Hastings' road right-of-way maintenance. All streets in the city are designated as either a major or local street under Public Act 51. The city has 32.46 miles of local street. Revenue for this fund comes from the State of Michigan through a formula that factors in our population and miles of roadway. Transfers from the General Fund and the Major Streets Fund are often necessary to cover the costs of local streets maintenance as the state funds are inadequate for proper maintenance.

Expenses associated with this fund include snow removal, pothole patching, street signs, traffic signals, street trees, resurfacing, and any other road related maintenance or improvement costs. Parking lot costs are not eligible to be paid for by this fund.

Beginning Fund Balance	\$ 351,468
Revenue	\$ 620,551
Expenses	\$ 688,524
Est. Ending Fund Balance	\$ 283,495

### **Significant Changes/Budget Impacts:**

#### Revenue:

- Includes \$100,000 transfer from General Fund and \$150,000 transfer from Major Streets.

#### Expenses:

- Sidewalk repairs \$50,000
- Contracted paving \$50,000
- Local Street maintenance includes snow removal and salt, pothole patching, crack sealing, storm sewer repairs, tree trimming in right-of-way, pavement marking, and minor improvements above.

## Riverside Cemetery Fund (Fund 209)

The Cemetery Fund gets its revenue primarily from the cemetery millage. This fund supports management, maintenance, operation, and improvements at Riverside Cemetery. The maintenance of the cemetery's physical properties including sexton and landscaping is managed by contracted services.

The sale of burial rights, and cemetery records are maintained by the Finance Department. The Finance Director is also the Cemetery Administrator and coordinates the transfer of burial rights, the sale of memorial marker foundations, and internments. The Cemetery Administrator also provides support to the Riverside Cemetery Preservation Advisory Board.

Beginning Fund Balance	\$ 498,625
Revenue	\$ 235,401
Expenses	\$ 178,883
Est. Ending Fund Balance	\$ 555,143

**Significant Changes/Budget Impacts:**

- None

## Brownfields Fund (Fund 243)

The Brownfield Redevelopment Authority Fund supports incentives for redevelopment of local brownfield properties. A “brownfield” is a previously developed site that has environmental concerns or is functionally obsolete. The State allows a Tax Increment Financing tool to pay for the costs a developer needs to mitigate environmental hazards on the site. This helps the city incentivize the redevelopment of the built environment and reduces sprawl.

The City of Hastings Brownfield Redevelopment Authority (BRA) reviews proposals for the redevelopment of eligible property and determines what financial incentives are necessary to assist the redevelopment. The Authority prepares a plan that identifies the Brownfield projects as well as project descriptions, eligible activities, and other issues related to the subject parcel. The authority recommends the plan to the City Council who holds a public hearing prior to the plan’s adoption or denial. The BRA may recommend revisions to the plan as new projects are submitted or revisions are requested on existing plans.

Beginning Fund Balance	\$ (199,954)
Revenue	\$ 140,450
Expenses	\$ 41,000
Est. Ending Fund Balance	\$ (100,504)

### **Significant Changes/Budget Impacts:**

- Additional brownfield added

## Downtown Development Authority Fund (Fund 248)

The Downtown Development Authority (DDA) was created in 1986 and has been amended five times thereafter. The DDA's revenues come from capturing increases in taxes within the DDA district above the base valuation.

The DDA board has nine members inclusive of the Mayor of Hastings. The DDA board, with the budget approved by the City Council, uses the funds to promote and improve the DDA district in accordance with the Downtown Development Plan.

Beginning Fund Balance	\$ 760,141
Revenue	\$ 836,300
Expenses	\$ 789,229
Est. Ending Fund Balance	\$ 807,212

### **Significant Changes/Budget Impacts:**

#### Revenue:

- No significant changes are anticipated

#### Expenses:

- Moved multiple items from Arts and Culture to be paid directly by DDA
- Improvements to former Vinnie's lot (\$20,000)
- Strategic Plan with grant funds (\$5,000 anticipated match)
- Consumers to relocate low-voltage lines at Thornapple Plaza (\$67,000)
- Holiday decorations (\$50,000)
- Adopt-A-Corner expenses are now being paid by DDA. Continuation of flowerpots, hanging baskets, winter pot décor, etc (\$37,550).
- Loan payment for streetscape (\$198,700)

## Drug Enforcement Fund (Fund 265)

The Drug Enforcement Revenue Fund recognizes revenue in the form of civil forfeitures of cash, personal property, and real property confiscated under State drug statutes. Revenue gained under drug forfeiture statutes may only be expended for uses associated with law enforcement on a non-supplanting basis.

Beginning Fund Balance	\$ 8,762
Revenue	\$ -
Expenses	\$ 5,000
Est. Ending Fund Balance	\$ 3,762

**Significant Changes/Budget Impacts:**

- No major changes in the Drug Enforcement Revenue Fund.

## Police Training Fund (Fund 266)

This fund supports police training with state designated grant funds and local matching funds. Five dollars from each issued civil infraction citation is assessed by the court and collected by the state. These funds are then dispersed to local police departments according to the number of certified police officers being employed. Funds dispersed under this act can only be used for training of certified police officers.

Beginning Fund Balance	\$ 3,274
Revenue	\$ 3,600
Expenses	\$ 6,800
Est. Ending Fund Balance	\$ 74

### **Significant Changes/Budget Impacts:**

- No major changes in the Police Training Fund.

## Library Fund (Fund 271)

The Library Fund supports costs associated with the management, operation, programming, and improvements at the Hastings Public Library. Library revenue comes from an annual contribution from the City's General Fund as well as millages from participating local units of government.

The Library Board is made up of five (5) members appointed by the Mayor and confirmed by City Council as well as two (2) members who are appointed by each participating municipality. The Library Board meets monthly and is responsible for managing funds and operations and for determining policy.

Beginning Fund Balance	\$ 562,047
Revenue	\$ 709,941
Expenses	\$ 710,819
Est. Ending Fund Balance	\$ 561,169

### **Significant Changes/Budget Impacts:**

Revenue:

- No significant changes

Expenses:

- Battery backup replacement (\$50,000)
- Final Payment to window contractor (\$60,000)

## Water and Sewer Enterprise Fund (Fund 592)

The Water and Sewer Enterprise Fund is responsible for all costs associated with operation, maintenance, repair, and development of the drinking water system and the sanitary sewer/wastewater treatment system. The wastewater collection and treatment systems and the water treatment and distribution systems are regulated by the Michigan Department of Environment, Great Lakes, and Energy (EGLE). Revenue for this fund is generated by water and wastewater rates charged to customers as well as special fees such as connection fees, tap fees, system improvement fees, and special assessments. These systems are importantly not funded with tax dollars.

Beginning Cash Position	\$ 4,210,065
Revenue	\$ 12,222,542
Expenses	\$ 12,524,049
Est. Ending Cash Position	\$ 3,908,559

### **Significant Changes/Budget Impacts:**

#### Revenue:

- Bond proceeds for Green and Market Street Project of \$7.3 million
- Water Source Protection Grant funds \$6,000

#### Water Plant:

- SCADA upgrades to plant pumps \$14,000
- Filter Tank Painting \$30,000
- Pull and inspect well #1 \$35,000
- Generator enclosure \$40,000

#### Wastewater Plant:

- Final Clarifier Two Improvements \$405,000
- Utility Cart \$15,000
- SCADA upgrades \$30,000
- Air Scrubber Media Replacement \$15,000

#### Other:

- Lead Service Line Replacements \$350,000
- Water Asset Management Plan Update \$15,000



## Equipment Internal Service Fund (Fund 661)

The Equipment Fund generates revenue for equipment purchases and maintenance through rental charges assessed to the various departments for use of equipment “owned” by this fund. The City follows the MDOT established rental rates. The equipment fund maintains capital reserves for the purchase and replacement of city equipment. The Fund provides storage and maintenance facilities and tools for repair and maintenance of equipment within the fund.

Beginning Cash Position	\$ 717,339
Revenue	\$ 870,000
Expenses	\$ 1,244,080
Est. Ending Cash Position	\$ 343,259

### **Significant Changes/Budget Impacts:**

#### Revenue:

- no significant changes

#### Expenses:

- Front-end loader replacement \$285,000
- Dump Truck (#130) replacement \$210,000
- C-7500 2000 GMC (#120) Replacement \$160,000
- Box Replacement for Dump (#550) \$28,000
- 2007 Chevy replacement (#590) \$55,000

# Appendices

## **APPENDIX A**

This page is reserved for the budget resolution to enact the General Appropriations Act for Fiscal Year 2025/2026 and approve the Operating Budgets for said year, and to Approve Disbursements for Capital Improvements, and to establish the Property Tax Millage Rate to support the budget.

## **APPENDIX B**

This page is reserved for the supporting budget sheets by line item.

**RESOLUTION 2025-14**

**TO ENACT THE GENERAL APPROPRIATIONS ACT FOR FISCAL YEAR 2025/2026,  
AND TO APPROVE THE OPERATING BUDGETS FOR SAID YEAR,  
AND TO ESTABLISH THE PROPERTY TAX MILLAGE RATES TO SUPPORT THE  
BUDGET**

**WHEREAS**, in accordance with the provisions of the City Charter, on April 28, 2025, a recommended budget was submitted to this Council for the City of Hastings, Michigan for the fiscal year commencing July 1, 2025, and ending June 30, 2026, and

**WHEREAS**, this Council has considered the financial needs of the City of Hastings for its efficient operations during the coming fiscal year and has reviewed the recommended budget; and

**WHEREAS**, in accordance with State statute, on May 12, 2025, the Council did, after proper notice, conduct a public hearing on the proposed budget, and on the proposed millage rate to be levied to support the proposed budget, at which public hearing all objections and comments on the proposed budget and millage rate were considered; now

**THEREFORE BE IT RESOLVED**, that the City Council of the City of Hastings adopts the attached document labeled "Budget Adoption FY 2025/2026" as the City's budget for the fiscal year commencing July 1, 2025 and ending June 30, 2026, specifically incorporating all of the following:

That the estimates of anticipated revenue in the various funds are as shown on the budget document; and

That the interfund transfers to and from the various funds as shown on the budget document are hereby approved by this Council; and

That the expenditures in the various funds as shown on the budget document are hereby appropriated by this Council; and

That funds are appropriated from fund balance to balance the budgets in the various funds are as shown on the budget document; and

**BE IT FURTHER RESOLVED**, that 15.6059 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Hastings; and

**BE IT FURTHER RESOLVED**, that an additional 0.8846 mills be levied on the taxable assessed valuation as equalized for purposes of operating, maintaining, and improving a municipal cemetery; and

**BE IT FURTHER RESOLVED**, that the City Manager is hereby authorized to make budgetary transfers within the line items of appropriation centers established through this budget and that all transfers between appropriations listed in this resolution may be made only by further action of this Council, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act; and

**BE IT FINALLY RESOLVED**, that the funds appropriated shall be drawn from the treasury of the City for the purposes approved pursuant to the authority granted by the Hastings City Charter.

A motion to adopt the foregoing resolution being offered by Member Brehm, second by Member Stenzelbarton:

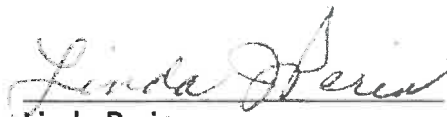
YEAS: Barlow, Brehm, Devroy, McLean, Resseguie, Rocha, Stenzelbarton and Tossava

NAYS: None

ABSENT: None

MOTION DECLARED ADOPTED.

I hereby certify that the foregoing resolution was adopted at a duly held and attended regular meeting the 12<sup>th</sup> day of May 2025, by the City Council of the City of Hastings, by a vote of eight (8) members voting in favor thereof, zero (0) members voting against, and zero (0) member absent.

  
Linda Perin  
City Clerk

## BUDGET ADOPTION FY 2025/2026

### GOVERNMENT FUNDS

#### GENERAL FUND REVENUE

Taxes & Special Assessments	\$3,789,944
Federal & State Sources	1,153,016
Intergovernmental Sources	1,119,250
Charges for Services	114,675
Investment Income & Rentals	438,340
All Other Revenue	76,000
<b>TOTAL, General Fund Revenue</b>	<b>\$6,691,225</b>

#### GENERAL FUND EXPENDITURES

##### **General Government**

City Council	\$77,525
Mayor	16,445
City Manager	201,801
Finance Department	431,096
Clerk	121,552
Information Technology	271,100
Board of Review	2,612
Treasurer	95,730
Assessor	197,742
Elections	57,681
City Hall and Grounds	523,500
Legal and Audit	73,500
Other General Government	568,147

##### **Public Safety**

Police Department	\$2,327,377
Code Compliance	55,660
Fire Department	614,032
Inspections	65,000

##### **Public Works**

Public Services Administration	\$191,890
Parking Downtown Non-SAD	21,000
Parking Downtown SAD	31,460
Street Lighting	118,000
Community Services	389,399

##### **Community and Economic Development**

Planning and Zoning	\$17,736
Joint Planning and Zoning	100
Community Development	160,957
Community Development Grant Projects	100
Cable Access	12,422

##### **Recreation and Culture**

Parks and Recreation	\$542,581
Arts and Cultural Services	41,840

**TOTAL, General Fund Expenditures** **\$7,203,484**

**Transfers Out/Other** **\$281,624**

**Total General Fund Exp. + Other Financing** **\$7,509,607**

**Addition to / (Use of) Fund Balance** **(\$793,883)**

## BUDGET ADOPTION FY 2025/2026

### SPECIAL REVENUE FUNDS

#### Major Streets Special Revenue Fund

Major Streets Fund Revenue	\$841,849
Major Streets Fund Expenditures	\$805,876
Major Streets Fund Transfers Out	\$150,000
Addition to / (Use of) Fund Revenue	(\$114,027)

#### Local Streets Special Revenue Fund

Local Streets Fund Revenue	\$370,551
Local Streets Fund Transfers In	\$250,000
Local Streets Fund Expenditures	\$688,524
Addition to / (Use of) Fund Revenue	(\$67,973)

#### Riverside Cemetery Special Revenue Fund

Riverside Cemetery Revenue	\$235,401
Riverside Cemetery Expenditures	\$178,883
Addition to / (Use of) Fund Revenue	\$56,518

#### Drug Enforcement Special Revenue Fund

Drug Enforcement Revenue	\$0
Drug Enforcement Expenditures	\$5,000
Addition to / (Use of) Fund Revenue	(\$5,000)

#### Police Training Special Revenue Fund

Police Training Revenue	\$2,100
Police Training Transfers In	\$1,500
Police Training Expenditures	\$6,800
Addition to / (Use of) Fund Revenue	(\$3,200)

#### Library Special Revenue Fund

Library Revenue	\$529,817
Library Transfers In	\$180,124
Library Expenditures	\$713,969
Addition to / (Use of) Fund Revenue	(\$4,028)

### COMPONENT UNITS

#### Brownfields Redevelopment Authority Fund

Brownfields Redevelopment Authority Revenue	\$140,450
Brownfields Redevelopment Authority Expenditures	\$41,000
Addition to / (Use of) Fund Revenue	\$99,450

#### Downtown Development Authority Fund

Downtown Development Authority Revenue	\$836,300
Downtown Development Authority Expenditures	\$789,229
Addition to / (Use of) Fund Revenue	\$47,071

## BUDGET ADOPTION FY 2025/2026

### PROPRIETARY FUNDS

#### Water and Sewer Fund

Downtown Development Authority Revenue	\$12,222,542
Downtown Development Authority Expenditures	\$12,524,049
Addition to / (Use of) Fund Revenue	(\$301,507)

#### Equipment Internal Service Fund

Equipment Internal Service Fund Revenue	\$870,000
Equipment Internal Service Fund Expenditures	\$1,244,080
Addition to / (Use of) Fund Revenue	(\$374,080)





## GENERAL FUND REVENUES (FUND 101)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
<b><u>Taxes</u></b>					
101-100-402-000	Current Property Taxes (R)	\$ 3,265,271	\$ 3,439,800	\$ 3,439,800	\$ 3,542,994
101-100-412-000	Delinquent Personal Prop Taxes (R)	\$ -	\$ 1,000	\$ 1,000	\$ 500
101-100-432-000	Payment In Lieu of Taxes (R)	\$ 15,297	\$ 15,500	\$ 16,800	\$ 17,500
101-100-434-000	Trailer Tax (R)	\$ 1,254	\$ 1,000	\$ 1,140	\$ 1,300
101-100-437-000	Industrial Facilities Taxes (R)	\$ 43,095	\$ 43,000	\$ 44,775	\$ 43,000
101-100-439-000	Other Taxes (R)	\$ 833	\$ -	\$ 494	\$ -
101-100-445-000	Penalties & Interest On Taxes (R)	\$ 24,358	\$ 23,000	\$ 23,000	\$ 23,000
101-100-447-000	Property Tax Administration Fee (R)	\$ 115,353	\$ 115,000	\$ 116,060	\$ 118,000
	<b>Total Taxes</b>	\$ 3,465,461	\$ 3,638,300	\$ 3,643,069	\$ 3,746,294
<b><u>Special Assessments</u></b>					
101-100-451-000	Special Assessment - Parking (R)	\$ 27,659	\$ 32,500	\$ 43,200	\$ 43,650
101-100-475-000	Licenses and Permits (R)	\$ 300	\$ -	\$ -	\$ -
	<b>Total Special Assessments</b>	\$ 27,959	\$ 32,500	\$ 43,200	\$ 43,650
<b><u>Licenses and Permits</u></b>					
101-100-476-000	Zoning Permits (R)	\$ 170	\$ 500	\$ 200	\$ 500
101-100-477-000	Cable TV Franchise Fees (R)	\$ 16,091	\$ 15,000	\$ 15,000	\$ 13,500
101-100-478-000	Peddler's License (R)	\$ 1,050	\$ 250	\$ 400	\$ 275
101-100-480-000	Liquor License (R)	\$ 4,428	\$ 200	\$ 5,787	\$ 200
101-100-487-000	Gun Permit (R)	\$ 290	\$ 250	\$ 20	\$ 200
101-100-495-000	Keeping of Animals Permit (R)	\$ 475	\$ 300	\$ 625	\$ 500
101-100-496-000	Fence Permit (R)	\$ 1,050	\$ 750	\$ 750	\$ 600
101-100-497-000	Driveway Permit (R)	\$ 2,620	\$ 1,000	\$ 1,000	\$ 1,000
101-100-498-000	Pavement Cut Permit (R)	\$ 2,250	\$ 1,000	\$ 1,000	\$ 1,000
101-100-499-000	Construction Permit (R)	\$ 102,962	\$ -	\$ -	\$ -
	<b>Total Licenses and Permits</b>	\$ 131,216	\$ 18,750	\$ 24,582	\$ 17,775
<b><u>Federal Sources</u></b>					
101-100-501-000	Federal Revenue (R)	\$ -	\$ -	\$ -	\$ -
101-100-528-000	Federal Grants - Other (R)	\$ 531,983	\$ 236,216	\$ 236,216	\$ -
	<b>Total Federal Sources</b>	\$ 531,983	\$ 236,216	\$ 236,216	\$ -

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>State Sources</b>					
101-100-523-000	Statel Grants - Cultural MCACA (R)	\$ 3,150	\$ -		\$ -
101-100-540-000	State Grants - Liqr Lic Act 58 (R)	\$ 9,511	\$ 9,500	\$ 9,500	\$ 9,500
101-100-543-000	State Grants - Public Safety (R)	\$ 94,232	\$ -	\$ 22,396	\$ 20,000
101-100-543-301	State CPE for LE Officers (R)	\$ -	\$ -	\$ 12,000	\$ 12,000
101-100-566-000	State Grants - Welfare (MSHDA) (R)	\$ 71,197	\$ 65,000	\$ 55,074	\$ -
101-100-566-010	State Grants - Rec & Cultural (R)	\$ 14,063	\$ -	\$ -	\$ 12,500
101-100-569-000	State Grants-Other - TCPS UD10 (R)	\$ 62	\$ 100	\$ 50	\$ -
101-100-573-000	Cntrb ST LCSA Appropriation (R)	\$ 227,480	\$ 50,000	\$ 100,000	\$ 100,000
101-100-574-000	State Shared Revenue (R)	\$ 814,877	\$ 825,000	\$ 825,000	\$ 817,334
101-100-574-010	State Shared Revenue CVTRS (R)	\$ 175,544	\$ 189,791	\$ 189,791	\$ 181,682
	<b>Total State Sources</b>	\$ 1,410,114	\$ 1,139,391	\$ 1,213,811	\$ 1,153,016
<b>Intergovernmental Sources</b>					
101-100-583-000	Contributions From Othr Gvrnmts (R)	\$ 53,336	\$ 343,228	\$ 121,872	\$ -
101-100-584-000	BIRCH - Fire Services (R)	\$ 348,323	\$ 365,000	\$ 463,843	\$ 370,000
101-100-585-000	DDA Millage Capture Recovery (R)	\$ -	\$ 215,000	\$ 396,728	\$ 200,000
101-100-588-000	Election Cost Recovery (R)	\$ 5,704	\$ -	\$ 2,870	\$ -
	<b>Total Intergovernmental Sources</b>	\$ 407,363	\$ 923,228	\$ 985,313	\$ 570,000
<b>Charges for Services</b>					
101-100-600-000	Charges For Services (R)	\$ 4,020	\$ 1,000	\$ 18,828	\$ -
101-100-626-000	Indirect Cost Recovery (R)	\$ 2,000	\$ 550,000	\$ 550,000	\$ 549,250
101-100-627-000	Building Inspection Fees (R)	\$ (240)	\$ 100,000	\$ 65,000	\$ 65,000
101-100-634-000	Event Support Fees (R)	\$ 5,136	\$ 5,000	\$ 5,000	\$ 20,000
101-100-635-000	Notary Service Fees (R)	\$ 260	\$ 50	\$ 540	\$ 200
101-100-636-000	Parcel Split/Combination Fees (R)	\$ 150	\$ 250	\$ -	\$ 100
101-100-637-000	FOIA Fees (R)	\$ 1,410	\$ 750	\$ 750	\$ 500
101-100-640-000	Planning/Zoning Fees (R)	\$ 3,400	\$ 1,500	\$ 4,360	\$ 2,000
101-100-640-010	Planning/Zoning Fees - JPC USD (R)	\$ 160	\$ -	\$ -	\$ -
101-100-648-000	Application Fees (R)	\$ 2,885	\$ 2,500	\$ 4,610	\$ 3,000
101-100-649-000	Copy Charges/Report Fees (R)	\$ 725	\$ 750	\$ 750	\$ 600
101-100-651-000	Park Fees (R)	\$ 5,795	\$ 5,000	\$ 5,000	\$ 5,000
101-100-651-010	Thrnapple Plaza/Splash Pad Fees (R)	\$ 950	\$ 1,300	\$ 1,000	\$ 500
	<b>Total Charges for Services</b>	\$ 26,651	\$ 668,100	\$ 655,838	\$ 646,150
<b>Fines and Forfeitures</b>					
101-100-657-000	Ordinance Fines (R)	\$ 1,703	\$ 2,000	\$ 2,000	\$ 2,000
101-100-657-010	Parking Fines - Non-SAD (R)	\$ 7,828	\$ 5,000	\$ 6,280	\$ 5,000
101-100-657-020	Parking Fines - SAD (R)	\$ 15	\$ 1,000	\$ -	\$ -
101-100-660-000	Court Ordered Fines (R)	\$ 3,265	\$ -	\$ 4,050	\$ 3,000
101-100-662-000	Sex Offender Registration Fees (R)	\$ -	\$ 500	\$ -	\$ -
	<b>Total Fines and Forfeitures</b>	\$ 12,811	\$ 8,500	\$ 12,330	\$ 10,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Investment Income and Rentals</b>					
101-100-665-000	Interest Earned On Dep & Invst (R)	\$ 326,025	\$ 213,400	\$ 213,400	\$ 310,840
101-100-666-000	Dividends (R)	\$ 12,408	\$ 12,000	\$ 12,600	\$ 10,000
101-100-667-000	Rentals and Leases (R)	\$ 113,722	\$ 110,000	\$ 110,000	\$ 110,000
	<b>Total Investment Income and Rentals</b>	<b>\$ 452,155</b>	<b>\$ 335,400</b>	<b>\$ 336,000</b>	<b>\$ 430,840</b>
<b>Other Revenue</b>					
101-100-671-000	Other Revenue (R)	\$ 3,029	\$ 1,000	\$ 3,580	\$ 2,500
101-100-673-000	Gain/loss on Sale of Assets (R)	\$ 163,100	\$ 20,000	\$ 7,000	\$ 5,000
101-100-674-000	Private Contributions & Donatns (R)	\$ 50,178	\$ 410,800	\$ 50,000	\$ 50,000
101-100-674-010	Local Grants (R)	\$ 8,600	\$ 3,000	\$ 3,000	\$ -
101-100-674-030	National Night Out Contributns (R)	\$ -	\$ 1,000	\$ 1,000	\$ -
101-100-674-040	Police Reserves Contributions (R)	\$ 1,805	\$ -	\$ 1,710	\$ -
101-100-674-050	Community Polcng Contributions (R)	\$ 10,550	\$ 10,000	\$ 10,000	\$ 10,000
101-100-676-000	Rembursement of Expenditures (R)	\$ 428	\$ 500	\$ 500	\$ -
101-100-677-000	Insurance claims/reimbursemnts (R)	\$ 110,777	\$ 5,000	\$ 26,463	\$ 6,000
101-100-689-000	Cash Over or Short (R)	\$ (8)	\$ -	\$ -	\$ -
	<b>Total Other Revenue</b>	<b>\$ 348,457</b>	<b>\$ 451,300</b>	<b>\$ 103,253</b>	<b>\$ 73,500</b>
<b>Other Financing Sources</b>					
101-100-699-000	Transfers In (R)	\$ 450,173	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ 450,173</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total General Fund</b>	<b>\$ 7,264,344</b>	<b>\$ 7,451,685</b>	<b>\$ 7,253,612</b>	<b>\$ 6,691,225</b>

## GENERAL FUND EXPENDITURES (FUND 101)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Expenses</b>					
<b>City Council</b>					
101-101-701-000	Council/Board Stipends (E)	\$ 18,900	\$ 19,400	\$ 19,400	\$ 19,400
101-101-709-000	Social Security Taxes (E)	\$ 1,446	\$ 1,484	\$ 1,484	\$ 1,487
101-101-717-000	MERS Defined Benefit Plan (E)	\$ 5,409	\$ 11,712	\$ 11,712	\$ 6,840
101-101-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 228	\$ 250	\$ 250	\$ -
101-101-751-000	Operating Supplies (E)	\$ -	\$ 100	\$ 100	\$ 150
101-101-766-000	Disposable Technology (E)	\$ -	\$ 100	\$ 240	\$ 100
101-101-772-000	Promotions Supplies (E)	\$ 717	\$ 500	\$ 500	\$ 500
101-101-806-000	Legal Services (E)	\$ -	\$ 2,500	\$ 2,500	\$ 3,000
101-101-848-000	Tablets (E)	\$ 1,369	\$ 600	\$ 1,200	\$ 1,500
101-101-850-000	Telephone (E)	\$ 152	\$ 240	\$ 240	\$ 240
101-101-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ 200	\$ 200	\$ 200
101-101-886-000	Photography/Videography (E)	\$ -	\$ 600	\$ 600	\$ 600
101-101-900-000	Printing and Publishing (E)	\$ 523	\$ 600	\$ 200	\$ 500
101-101-909-000	Training/Workshops (E)	\$ 95	\$ 3,000	\$ 1,500	\$ 3,000
101-101-911-000	Conferences (E)	\$ 1,428	\$ 4,000	\$ -	\$ 3,000
101-101-912-000	Meetings (E)	\$ -	\$ 500	\$ 735	\$ 1,700
101-101-915-000	Memberships (E)	\$ -	\$ 6,000	\$ 6,000	\$ 5,500
101-101-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 1,000	\$ 1,000	\$ 250
101-101-937-000	Public Officials Errors & Omsn (E)	\$ 28,723	\$ 29,500	\$ 28,000	\$ 29,500
101-101-939-000	Workers Compensation Insurance (E)	\$ 26	\$ 40	\$ 60	\$ 58
<b>Total City Council Expense</b>		<b>\$ 59,016</b>	<b>\$ 82,326</b>	<b>\$ 75,921</b>	<b>\$ 77,525</b>
<b>Mayor</b>					
101-171-701-000	Council/Board Stipends (E)	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100
101-171-709-000	Social Security Taxes (E)	\$ 620	\$ 620	\$ 620	\$ 620
101-171-751-000	Operating Supplies (E)	\$ -	\$ 100	\$ 100	\$ 100
101-171-772-000	Promotions Supplies (E)	\$ 717	\$ 500	\$ 500	\$ 800
101-171-773-000	Service Awards (E)	\$ 812	\$ 750	\$ 750	\$ 850
101-171-803-000	Administrative Services (E)	\$ (40)	\$ -	\$ -	\$ -
101-171-848-000	Tablets (E)	\$ 137	\$ 150	\$ 120	\$ 150
101-171-849-000	Cell Phone/Stipend (E)	\$ 360	\$ 360	\$ 360	\$ 360
101-171-850-000	Telephone (E)	\$ 76	\$ 110	\$ 110	\$ 90

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-171-861-000	Transportation - Mileage Reimb (E)	\$ 583	\$ 550	\$ 550	\$ 550
101-171-900-000	Printing and Publishing (E)	\$ 901	\$ 600	\$ 400	\$ 600
101-171-910-000	Professional Development (E)	\$ 135	\$ 250	\$ -	\$ 250
101-171-911-000	Conferences (E)	\$ 3,061	\$ 2,500	\$ 3,025	\$ 3,000
101-171-912-000	Meetings (E)	\$ -	\$ 100	\$ 50	\$ 50
101-171-915-000	Memberships (E)	\$ 110	\$ 110	\$ 110	\$ 110
101-171-939-000	Workers Compensation Insurance (E)	\$ 11	\$ 11	\$ 25	\$ 25
101-171-941-000	Printer/Copier/Lease/Maintenanc (E)	\$ -	\$ -	\$ 600	\$ 790
<b>Total Mayor Expense</b>		<b>\$ 15,583</b>	<b>\$ 14,811</b>	<b>\$ 15,420</b>	<b>\$ 16,445</b>
<b>City Manager</b>					
101-172-703-000	Administratr/Supervsr Salaries (E)	\$ 124,299	\$ 126,318	\$ 128,870	\$ 133,702
101-172-703-010	Admin/Supvsr Salaries - Deputy (E)	\$ 1,769	\$ 2,000	\$ -	\$ 2,500
101-172-709-000	Social Security Taxes (E)	\$ 10,253	\$ 10,713	\$ 10,713	\$ 10,228
101-172-716-000	MERS Defined Contributions (E)	\$ 5,492	\$ 6,302	\$ 6,302	\$ 5,121
101-172-717-010	MERS Defined Benefit Hybrid (E)	\$ 8,351	\$ 7,702	\$ 7,702	\$ 8,249
101-172-718-000	Health Insurance - Premiums (E)	\$ 15,730	\$ 17,028	\$ 17,028	\$ 18,684
101-172-718-010	Health Insurance - HSA (E)	\$ 938	\$ -	\$ 1,151	\$ 1,027
101-172-719-000	Dental Insurance Premium (E)	\$ 639	\$ 649	\$ 649	\$ 660
101-172-724-000	Life Insurance (E)	\$ 141	\$ 145	\$ 145	\$ 150
101-172-725-000	Deferred Compensation (E)	\$ 6,099	\$ 6,316	\$ 6,316	\$ 5,750
101-172-726-000	Short-term Disability (E)	\$ -	\$ -	\$ -	\$ 2,800
101-172-727-000	Long-term Disability (E)	\$ 3,010	\$ 3,040	\$ 3,040	\$ -
101-172-728-000	Car Allowance (E)	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
101-172-766-000	Disposable Technology (E)	\$ -	\$ 50	\$ -	\$ 50
101-172-792-000	Software Subscriptions (E)	\$ 319	\$ 320	\$ 320	\$ 464
101-172-848-000	Tablets (E)	\$ 137	\$ 150	\$ 250	\$ 300
101-172-849-000	Cell Phone/Stipend (E)	\$ 487	\$ 492	\$ 492	\$ 492
101-172-850-000	Telephone (E)	\$ 76	\$ 110	\$ 110	\$ 110
101-172-900-000	Printing and Publishing (E)	\$ -	\$ 100	\$ -	\$ 100
101-172-909-000	Training (E)	\$ -	\$ 50	\$ -	\$ -
101-172-910-000	Professional Development (E)	\$ 1,227	\$ 1,000	\$ 1,480	\$ 1,500
101-172-911-000	Conferences (E)	\$ 1,448	\$ 2,000	\$ 2,571	\$ 2,250
101-172-912-000	Meetings (E)	\$ 25	\$ 150	\$ 50	\$ 150
101-172-915-000	Memberships (E)	\$ 425	\$ 1,200	\$ 700	\$ 1,190
101-172-916-000	Dues and Fees (E)	\$ 868	\$ 1,000	\$ 800	\$ 624
101-172-939-000	Workers Compensation Insurance (E)	\$ 299	\$ 325	\$ 325	\$ 300
<b>Total City Manager Expense</b>		<b>\$ 187,433</b>	<b>\$ 192,560</b>	<b>\$ 194,414</b>	<b>\$ 201,801</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Finance Department</b>					
101-191-702-000	Full-time Wages (E)	\$ 107,640	\$ 106,149	\$ 106,149	\$ 116,000
101-191-703-000	Administratr/Supervr Salaries (E)	\$ 79,097	\$ 87,306	\$ 87,306	\$ 86,037
101-191-704-000	Part-time Wages (E)	\$ -	\$ 4,000	\$ 2,000	\$ -
101-191-709-000	Social Security Taxes	\$ 13,924	\$ 15,167	\$ 15,167	\$ 16,750
101-191-712-000	Cash in Lieu of Benefits (E)	\$ 554	\$ -	\$ -	\$ 2,400
101-191-713-000	Overtime (E)	\$ 165	\$ 800	\$ 800	\$ 1,757
101-191-716-000	MERS Defined Contributions (E)	\$ 5,770	\$ 6,598	\$ 6,598	\$ 7,720
101-191-717-000	MERS Defined Benefit Plan (E)	\$ 43,483	\$ 50,695	\$ 50,695	\$ 62,977
101-191-717-010	MERS Defined Benefit Hybrid (E)	\$ 8,910	\$ 8,064	\$ 8,064	\$ 9,250
101-191-718-000	Health Insurance - Premiums (E)	\$ 34,460	\$ 39,022	\$ 39,022	\$ 35,316
101-191-718-010	Health Insurance - HSA (E)	\$ 2,008	\$ -	\$ 2,000	\$ 1,926
101-191-719-000	Dental Insurance Premium (E)	\$ 1,629	\$ 1,626	\$ 1,626	\$ 1,650
101-191-724-000	Life Insurance (E)	\$ 384	\$ 414	\$ 414	\$ 435
101-191-766-000	Disposable Technology (E)	\$ -	\$ 500	\$ 500	\$ -
101-191-791-000	Subscriptions and Publications (E)	\$ -	\$ 100	\$ -	\$ -
101-191-792-000	Software Subscriptions (E)	\$ 638	\$ 640	\$ 5,500	\$ -
101-191-801-000	Professional Services (E)	\$ 49,050	\$ 52,000	\$ 52,000	\$ 57,200
101-191-849-000	Cell Phone/Stipend (E)	\$ 270	\$ 324	\$ 324	\$ 610
101-191-850-000	Telephone (E)	\$ 304	\$ 440	\$ 440	\$ -
101-191-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ 100	\$ 100	\$ 300
101-191-891-000	Licenses and Fees (E)	\$ -	\$ -	\$ -	\$ 125
101-191-900-000	Printing and Publishing (E)	\$ 2,271	\$ 3,000	\$ 400	\$ 500
101-191-909-000	Training (E)	\$ -	\$ -	\$ 500	\$ -
101-191-910-000	Professional Development (E)	\$ -	\$ 1,000	\$ -	\$ -
101-191-911-000	Conferences (E)	\$ -	\$ 2,000	\$ 300	\$ 2,200
101-191-912-000	Meetings (E)	\$ -	\$ -	\$ 50	\$ -
101-191-915-000	Memberships (E)	\$ -	\$ 200	\$ 200	\$ -
101-191-933-000	Software Maintenance Agreemnts (E)	\$ 8,591	\$ 8,800	\$ 9,200	\$ 17,993
101-191-939-000	Workers Compensation Insurance (E)	\$ 456	\$ 500	\$ 500	\$ 450
101-191-941-000	Printer/Copier Lease/Maint (E)	\$ 1,018	\$ 500	\$ 1,800	\$ 1,800
101-191-960-000	Bank Fees (E)	\$ 7,597	\$ 7,000	\$ 7,000	\$ 7,700
<b>Total Finance Department Expense</b>		<b>\$ 368,220</b>	<b>\$ 396,945</b>	<b>\$ 398,655</b>	<b>\$ 431,096</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Clerk</b>					
101-215-702-000	Full-time Wages (E)	\$ 51,000	\$ 52,400	\$ 52,400	\$ 56,025
101-215-709-000	Social Security Taxes (E)	\$ 3,628	\$ 4,047	\$ 4,047	\$ 4,286
101-215-713-000	Overtime (E)	\$ 478	\$ 500	\$ 4,500	\$ -
101-215-716-000	MERS Defined Contributions (E)	\$ 2,165	\$ 2,381	\$ 2,381	\$ 2,146
101-215-717-010	MERS Defined Benefit Hybrid (E)	\$ 3,339	\$ 2,910	\$ 2,910	\$ 3,457
101-215-718-000	Health Insurance - Premiums (E)	\$ 19,663	\$ 21,285	\$ 21,285	\$ 22,464
101-215-718-010	Health Insurance - HSA (E)	\$ 1,173	\$ -	\$ 1,200	\$ 1,284
101-215-719-000	Dental Insurance Premium (E)	\$ 1,087	\$ 1,104	\$ 1,104	\$ 1,125
101-215-724-000	Life Insurance (E)	\$ 113	\$ 114	\$ 114	\$ 120
101-215-751-000	Operating Supplies (E)	\$ -	\$ 100	\$ 100	\$ 100
101-215-791-000	Subscriptions and Publications (E)	\$ 78	\$ -	\$ -	\$ -
101-215-792-000	Software Subscriptions (E)	\$ 319	\$ 320	\$ 320	\$ 320
101-215-813-000	Contracted Payroll Services (E)	\$ 19,871	\$ 24,000	\$ 24,000	\$ 24,000
101-215-827-000	Shredding services (E)	\$ 273	\$ 1,000	\$ 400	\$ 500
101-215-843-000	Medical Provider Services (E)	\$ -	\$ 300	\$ 200	\$ -
101-215-849-000	Cell Phone/Stipend (E)	\$ -	\$ -	\$ -	\$ 610
101-215-850-000	Telephone (E)	\$ 76	\$ 110	\$ 100	\$ 100
101-215-861-000	Transportation - Mileage Reimb (E)	\$ 285	\$ 500	\$ 500	\$ 350
101-215-900-000	Printing and Publishing (E)	\$ 694	\$ 600	\$ 600	\$ 700
101-215-909-000	Training (E)	\$ 1,205	\$ 3,000	\$ 2,500	\$ -
101-215-910-000	Professional Development (E)	\$ -	\$ -	\$ -	\$ 2,500
101-215-911-000	Conferences (E)	\$ 3,138	\$ 2,500	\$ 2,500	\$ 1,000
101-215-912-000	Meetings (E)	\$ -	\$ -	\$ -	\$ 50
101-215-915-000	Memberships (E)	\$ 75	\$ 75	\$ 200	\$ 200
101-215-939-000	Workers Compensation Insurance (E)	\$ 125	\$ 150	\$ 150	\$ 215
<b>Total Clerk Expense</b>		<b>\$ 108,786</b>	<b>\$ 117,396</b>	<b>\$ 121,511</b>	<b>\$ 121,552</b>



GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Information Technology</b>					
101-228-809-000	IT Contracted Services - Suprt (E)	\$ 81,662	\$ 105,000	\$ 105,000	\$ 105,000
101-228-809-010	IT Contracted Svcs - Sec/Strg (E)	\$ 85,690	\$ 94,000	\$ 94,000	\$ 102,100
101-228-852-000	Internet/Telecomm Services (E)	\$ 13,765	\$ 14,000	\$ 13,000	\$ 14,000
101-228-941-000	IT Hardware/Lease Support (E)	\$ 22,866	\$ 30,000	\$ 28,000	\$ 25,000
101-228-978-010	Technology - Non-Depreciable (E)	\$ 1,295	\$ 1,000	\$ 1,000	\$ 25,000
<b>Total IT Expense</b>		<b>\$ 205,278</b>	<b>\$ 244,000</b>	<b>\$ 241,000</b>	<b>\$ 271,100</b>
<b>Board of Review</b>					
101-247-701-000	Board Stipends (E)	\$ 1,610	\$ 1,725	\$ 2,185	\$ 1,725
101-247-709-000	Social Security Taxes (E)	\$ 123	\$ 132	\$ 170	\$ 132
101-247-900-000	Printing and Publishing (E)	\$ 270	\$ 300	\$ 300	\$ 300
101-247-909-000	Training (E)	\$ -	\$ 150	\$ -	\$ 150
101-247-912-000	Meetings (E)	\$ 191	\$ 200	\$ 200	\$ 300
101-247-939-000	Workers Compensation Insurance (E)	\$ 2	\$ 5	\$ 5	\$ 5
<b>Total BOR Expense</b>		<b>\$ 2,196</b>	<b>\$ 2,512</b>	<b>\$ 2,860</b>	<b>\$ 2,612</b>
<b>Treasurer</b>					
101-253-702-000	Full-time Wages (E)	\$ 27,717	\$ 28,384	\$ 28,384	\$ 30,500
101-253-709-000	Social Security Taxes (E)	\$ 2,075	\$ 2,210	\$ 2,210	\$ 2,350
101-253-713-000	Overtime (E)	\$ 50	\$ 500	\$ 500	\$ -
101-253-717-000	MERS Defined Benefit Plan (E)	\$ 26,291	\$ 30,167	\$ 30,167	\$ 35,418
101-253-718-000	Health Insurance - Premiums (E)	\$ 9,831	\$ 10,643	\$ 10,643	\$ 11,664
101-253-718-010	Health Insurance - HSA (E)	\$ 586	\$ -	\$ -	\$ -
101-253-719-000	Dental Insurance Premium (E)	\$ 544	\$ 552	\$ 552	\$ 563
101-253-724-000	Life Insurance (E)	\$ 56	\$ 57	\$ 57	\$ 60
101-253-792-000	Software Subscription (E)	\$ 319	\$ 2,170	\$ 2,170	\$ 2,200
101-253-850-000	Telephone (E)	\$ 76	\$ 110	\$ 110	\$ 110
101-253-900-000	Printing and Publishing (E)	\$ 7,722	\$ 5,250	\$ 5,250	\$ 5,500
101-253-910-000	Professional Development (E)	\$ -	\$ 1,000	\$ 1,000	\$ -
101-253-915-000	Memberships (E)	\$ 99	\$ 110	\$ 110	\$ 200
101-253-933-000	Software Maintenance Agreemnts (E)	\$ 6,465	\$ 2,600	\$ 2,600	\$ 7,000
101-253-938-000	Bond Insurance (E)	\$ 100	\$ 100	\$ 100	\$ 100
101-253-939-000	Workers Compensation Insurance (E)	\$ 66	\$ 75	\$ 75	\$ 65
<b>Total Treasurer Expense</b>		<b>\$ 81,997</b>	<b>\$ 83,928</b>	<b>\$ 83,928</b>	<b>\$ 95,730</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Assessor</b>					
101-257-702-000	Full-time Wages (E)	\$ 23,641	\$ 44,917	\$ 33,000	\$ 55,000
101-257-703-000	Administratr/Supvrsvr Salaries (E)	\$ 71,406	\$ 72,000	\$ 72,000	\$ 75,712
101-257-704-000	Part-time Wages (E)	\$ 4,773	-	-	-
101-257-709-000	Social Security Taxes (E)	\$ 7,217	\$ 8,952	\$ 8,952	\$ 10,000
101-257-712-000	Cash in Lieu of Benefits (E)	\$ 185	-	-	-
101-257-713-000	Overtime (E)	\$ 63	\$ 100	\$ 300	-
101-257-716-000	MERS Defined Contributions (E)	\$ 1,038	\$ 2,025	\$ 2,000	\$ 2,075
101-257-717-010	MERS Defined Benefit Hybrid (E)	\$ 1,567	\$ 2,476	\$ 2,476	\$ 3,340
101-257-718-000	Health Insurance - Premiums (E)	\$ 18,429	\$ 24,123	\$ 24,123	\$ 26,785
101-257-718-010	Health Insurance - HSA (E)	\$ 1,115	-	-	\$ 1,455
101-257-719-000	Dental Insurance Premium (E)	\$ 836	\$ 992	\$ 992	\$ 1,010
101-257-724-000	Life Insurance (E)	\$ 197	\$ 257	\$ 257	\$ 270
101-257-751-000	Operating Supplies (E)	\$ -	\$ 250	\$ 200	-
101-257-777-000	Office Supplies (E)	\$ 99	\$ 100	\$ 150	\$ 100
101-257-792-000	Software Subscriptions (E)	\$ 319	\$ 2,550	\$ 1,000	\$ 2,550
101-257-804-000	Assessing Contracted Services (E)	\$ -	-	-	\$ 6,600
101-257-806-000	Legal Services (E)	\$ 351	\$ 2,000	\$ 1,500	\$ 2,000
101-257-849-000	Cell Phone/Stipend (E)	\$ 360	\$ 360	\$ 360	\$ 360
101-257-850-000	Telephone (E)	\$ 152	\$ 225	\$ 225	\$ 225
101-257-861-000	Transportation - Mileage Reimb (E)	\$ 685	\$ 600	\$ 600	\$ 800
101-257-895-000	Registration Fees/Annual Cert (E)	\$ 175	\$ 350	\$ 200	\$ 350
101-257-900-000	Printing and Publishing (E)	\$ 2,996	\$ 3,200	\$ 3,200	\$ 3,200
101-257-909-000	Training (E)	\$ 189	\$ 1,300	\$ 1,300	\$ 1,515
101-257-910-000	Professional Development (E)	\$ 676	\$ 1,500	\$ 1,500	\$ 1,500
101-257-915-000	Memberships (E)	\$ 195	\$ 380	\$ 525	\$ 380
101-257-933-000	Software Maintenance Agreement (E)	\$ 2,282	\$ 2,250	\$ 2,250	\$ 2,300
101-257-939-000	Workers Compensation Insurance (E)	\$ 388	\$ 375	\$ 375	\$ 215
<b>Total Assessor Expense</b>		<b>\$ 139,333</b>	<b>\$ 171,282</b>	<b>\$ 157,485</b>	<b>\$ 197,742</b>
<b>Elections</b>					
101-262-707-000	Election Wages (E)	\$ 13,555	\$ 22,000	\$ 18,450	\$ 8,030
101-262-709-000	Social Security Taxes (E)	\$ 1,228	\$ 2,088	\$ 1,385	\$ 705
101-262-713-000	Overtime (E)	\$ 2,588	\$ 5,300	-	\$ 1,184

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-262-751-000	Election Supplies (E)	\$ 5,399	\$ 4,000	\$ 7,000	\$ 2,000
101-262-751-010	Voter Supplies (E)	\$ 2,233	\$ 4,000	\$ -	\$ 800
101-262-851-000	Mailing and Postage (E)	\$ 3,643	\$ 6,000	\$ -	\$ 1,500
101-262-900-000	Printing and Publishing (E)	\$ 184	\$ 5,000	\$ 300	\$ 400
101-262-909-000	Training (E)	\$ -	\$ 1,000	\$ -	\$ -
101-262-912-000	Meetings (E)	\$ -	\$ 1,000	\$ -	\$ -
101-262-933-000	Software Maintenance Agreemnts (E)	\$ 1,980	\$ 4,000	\$ 3,000	\$ 2,500
101-262-935-000	Property & Liability Insurance (E)	\$ 30	\$ 50	\$ 50	\$ 32
101-262-939-000	Workers Compensation Insurance (E)	\$ 60	\$ 80	\$ 80	\$ 30
101-262-940-000	Building Rental (E)	\$ 660	\$ 1,600	\$ 1,500	\$ 500
101-262-978-010	Technology - Non-depreciable (E)	\$ -	\$ 250	\$ 250	\$ -
101-262-980-000	Equipment/Furniture - Deprecbl (E)	\$ -	\$ -	\$ -	\$ 40,000
<b>Total Elections Expense</b>		<b>\$ 31,559</b>	<b>\$ 56,368</b>	<b>\$ 32,015</b>	<b>\$ 57,681</b>
<b>City Hall and Grounds</b>					
101-265-756-000	Repair & Maintenance Supplies (E)	\$ 314	\$ 750	\$ 750	\$ 775
101-265-758-000	Diesel Fuel (E)	\$ -	\$ 1,500	\$ 1,500	\$ 1,750
101-265-760-000	Maintenance Supplies - Custdl (E)	\$ 1,908	\$ 2,500	\$ 2,500	\$ 2,500
101-265-761-000	Building Supplies (E)	\$ 303	\$ 250	\$ 250	\$ 275
101-265-766-000	Disposable Technology (E)	\$ 58	\$ -	\$ -	\$ -
101-265-816-000	Security Services (E)	\$ 405	\$ 1,000	\$ 1,000	\$ 1,000
101-265-822-000	Maintenance Contracts (E)	\$ 6,674	\$ 10,000	\$ 10,000	\$ 10,000
101-265-829-000	Custodial/Cleaning Services (E)	\$ 19,492	\$ 25,000	\$ 25,000	\$ 19,000
101-265-850-000	Telephone (E)	\$ 728	\$ 1,000	\$ 1,000	\$ 1,000
101-265-918-000	Water/Sewer (E)	\$ 5,154	\$ 7,000	\$ 7,000	\$ 7,000
101-265-919-000	Waste Disposal (E)	\$ 180	\$ 200	\$ 200	\$ 200
101-265-920-000	Electric (E)	\$ 19,595	\$ 22,000	\$ 22,000	\$ 22,000
101-265-921-000	Natural Gas (E)	\$ 4,525	\$ 5,000	\$ 5,000	\$ 5,000
101-265-929-000	Grounds Repair and Maintenance (E)	\$ 4,039	\$ 5,000	\$ 5,000	\$ 5,000
101-265-930-000	Building Repair and Maintenance (E)	\$ 28,619	\$ 20,000	\$ 20,000	\$ 25,000
101-265-931-000	Equipment Repair & Maintenance (E)	\$ 2,487	\$ 3,000	\$ 3,000	\$ 1,000
101-265-935-000	Property & Liability Insurance (E)	\$ 1,102	\$ 1,250	\$ 1,250	\$ 1,700
101-265-940-000	Equipment Fund Rentals (E)	\$ -	\$ 500	\$ 500	\$ -
101-265-944-000	Inspection Services (E)	\$ 139	\$ 2,000	\$ 2,000	\$ 500
101-265-975-000	Bldg & Bldg Imprvmt - Deprecbl (E)	\$ 16,909	\$ -	\$ -	\$ 409,800
101-265-975-010	Bldg & Bldg Imp - Non-deprecbl (E)	\$ 4,555	\$ 40,000	\$ 40,000	\$ 10,000
<b>Total City Hall &amp; Grounds</b>		<b>\$ 117,186</b>	<b>\$ 147,950</b>	<b>\$ 147,950</b>	<b>\$ 523,500</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Legal &amp; Audit</b>					
101-266-805-000	Audit Services (E)	\$ 30,590	\$ 35,000	\$ 34,850	\$ 38,500
101-266-806-010	Legal Services (E)	\$ 24,644	\$ 35,000	\$ 35,000	\$ 35,000
<b>Total Legal &amp; Audit Expense</b>		<b>\$ 55,234</b>	<b>\$ 70,000</b>	<b>\$ 69,850</b>	<b>\$ 73,500</b>
<b>Other General Government</b>					
101-275-702-000	Full-time Wages (E)	\$ -	\$ 15,000	\$ -	\$ -
101-275-708-000	Unemployment (E)	\$ 413	\$ 1,000	\$ 350	\$ 500
101-275-709-000	Social Security (E)	\$ -	\$ 1,148	\$ -	\$ -
101-275-716-000	MERS Defined Contribution (E)	\$ -	\$ 900	\$ -	\$ -
101-275-716-010	MERS DC Forefeiture Funds (E)	\$ (37,733)	\$ (23,000)	\$ -	\$ -
101-275-717-000	MERS Defined Benefit Plan (E)	\$ 173,000	\$ 423,000	\$ 750,000	\$ 423,000
101-275-717-010	MERS Def Benefit Hybrid Plan (E)	\$ -	\$ 1,100	\$ 1,100	\$ -
101-275-718-000	Health Insurance - Retiree Prem (E)	\$ 31,249	\$ 33,821	\$ 33,821	\$ 30,000
101-275-718-030	Retiree Insurance Waiver Stipnd (E)	\$ 35,736	\$ 38,400	\$ 38,400	\$ 36,000
101-275-751-000	Operating Supplies (E)	\$ 116	\$ 100	\$ 100	\$ -
101-275-762-000	Wellness/Medical Supplies (E)	\$ -	\$ 350	\$ 350	\$ -
101-275-766-000	Disposable Technology (E)	\$ 59	\$ 500	\$ 4,550	\$ -
101-275-777-000	Office Supplies (E)	\$ 2,888	\$ 3,900	\$ 3,000	\$ 3,500
101-275-778-000	Paper (E)	\$ 1,976	\$ 2,200	\$ 2,200	\$ 2,000
101-275-792-000	Software Subscriptions (E)	\$ -	\$ 250	\$ -	\$ -
101-275-812-000	HR Contracted Services (E)	\$ 2,920	\$ 5,800	\$ 3,200	\$ 3,500
101-275-813-000	Contracted Payroll Service (E)	\$ -	\$ -	\$ -	\$ -
101-275-824-000	Professional Svcs - Municode (E)	\$ 3,300	\$ 5,000	\$ 3,500	\$ 3,150
101-275-851-000	Mail/Postage (E)	\$ 6,259	\$ 9,000	\$ 9,000	\$ 9,500
101-275-879-000	Website (E)	\$ 2,329	\$ 3,000	\$ 2,800	\$ 1,680
101-275-881-000	Advertising (E)	\$ -	\$ 500	\$ -	\$ 500
101-275-891-000	Licenses and Fees (E)	\$ 50	\$ 150	\$ 150	\$ 600
101-275-892-000	Software Licenses (E)	\$ 117	\$ 156	\$ 156	\$ 156
101-275-900-000	Printing and Publishing (E)	\$ 7,191	\$ 9,500	\$ 9,500	\$ 1,000
101-275-902-000	Newsletter (E)	\$ 1,136	\$ 1,650	\$ 1,650	\$ 1,300
101-275-905-000	Contributions to Other Gvrnmnt (E)	\$ 17,079	\$ 8,900	\$ 13,500	\$ 11,000
101-275-909-000	Training (E)	\$ 5,538	\$ 6,200	\$ 6,200	\$ 6,200
101-275-926-000	Property Taxes (E)	\$ 797	\$ 4,000	\$ 4,000	\$ 1,000
101-275-931-000	Equipment Repair & Maintenance (E)	\$ 629	\$ 1,900	\$ 1,900	\$ 500
101-275-935-000	Property Liability Insurance (E)	\$ 23,149	\$ 24,200	\$ 24,200	\$ 23,500
101-275-940-000	Rentals (E)	\$ 1,147	\$ 1,200	\$ 1,200	\$ 1,061

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-275-941-000	Printer/Copier Lease/Maint (E)	\$ 3,404	\$ 2,800	\$ 6,000	\$ 6,000
101-275-955-000	Miscellaneous (E)	\$ (16)	\$ 1,790	\$ 1,790	\$ -
101-275-965-000	Property Tax Reimbursement (E)	\$ -	\$ 3,000	\$ 3,000	\$ 1,000
101-275-978-010	Technology Non-Depreciable (E)	\$ 1,021	\$ 1,000	\$ 1,000	\$ 1,500
<b>Total Other General Government Expense</b>		<b>\$ 283,752</b>	<b>\$ 588,415</b>	<b>\$ 926,617</b>	<b>\$ 568,147</b>
<b>Police</b>					
101-301-702-000	Full-time Wages (E)	\$ 631,186	\$ 718,918	\$ 660,000	\$ 845,712
101-301-702-010	Full-time Wages - Clerical (E)	\$ 86,114	\$ 88,495	\$ 88,495	\$ 94,785
101-301-703-000	Administratr/Supervsr Salaries (E)	\$ 150,549	\$ 167,708	\$ 167,708	\$ 179,754
101-301-704-000	Part-time Wages - Prkng Enfrcm (E)	\$ 2,315	\$ 12,500	\$ 2,500	\$ -
101-301-706-000	Bonus (E)	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000
101-301-707-000	Police Reserves Wages (E)	\$ 331	\$ 2,000	\$ 2,000	\$ -
101-301-709-000	Social Security Taxes (E)	\$ 70,258	\$ 82,995	\$ 82,995	\$ 93,054
101-301-712-000	Cash in Lieu of Benefits (E)	\$ 5,169	\$ 7,200	\$ 8,300	\$ 9,600
101-301-713-000	Overtime (E)	\$ 29,812	\$ 43,000	\$ 40,000	\$ 60,311
101-301-713-010	Double Overtime (E)	\$ 33,695	\$ 34,000	\$ 34,000	\$ 34,000
101-301-713-020	Overtime - Clerical (E)	\$ 1,197	\$ 1,500	\$ 1,500	\$ 1,685
101-301-714-000	Longevity Pay (E)	\$ 2,133	\$ 3,586	\$ 3,586	\$ 1,324
101-301-716-000	MERS Defined Contributions (E)	\$ 41,648	\$ 62,947	\$ 62,947	\$ 57,478
101-301-717-000	MERS Defined Benefit Plan (E)	\$ 275,155	\$ 314,697	\$ 314,697	\$ 368,726
101-301-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 32,665	\$ 25,286	\$ 25,286	\$ 41,594
101-301-718-000	Health Insurance - Premiums (E)	\$ 159,124	\$ 196,560	\$ 165,000	\$ 198,432
101-301-718-010	Health Insurance - HSA (E)	\$ 8,835	\$ -	\$ 8,500	\$ 4,878
101-301-719-000	Dental Insurance - Premiums (E)	\$ 10,034	\$ 9,828	\$ 11,300	\$ 11,800
101-301-721-000	Clothing Allowance (E)	\$ 1,350	\$ 1,950	\$ 1,500	\$ 2,350
101-301-724-000	Life Insurance Premium (E)	\$ 2,006	\$ 1,996	\$ 1,996	\$ 2,220
101-301-751-000	Operating Supplies (E)	\$ 8,528	\$ 7,000	\$ 7,000	\$ 7,000
101-301-756-000	Equipment Rep & Maint Supplies (E)	\$ 1,372	\$ 800	\$ 800	\$ 1,500
101-301-757-000	Vehicle Repair & Maint Suppl (E)	\$ 2,237	\$ 3,000	\$ 3,000	\$ 3,000
101-301-759-000	Gasoline (E)	\$ 21,245	\$ 22,000	\$ 22,000	\$ 22,000
101-301-762-000	Wellness/Medical Supplies (E)	\$ -	\$ 600	\$ 600	\$ 600
101-301-766-000	Disposable Technology (E)	\$ 1,104	\$ 1,000	\$ 1,000	\$ 1,000
101-301-767-000	Clothing (E)	\$ 762	\$ 800	\$ -	\$ 500
101-301-768-000	Uniforms (E)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
101-301-777-000	Office Supplies (E)	\$ 477	\$ 500	\$ 500	\$ 500
101-301-781-000	Supplies - Police Reserves (E)	\$ 778	\$ 1,000	\$ 1,000	\$ 500
101-301-782-000	Supplies - National Night Out (E)	\$ -	\$ 6,000	\$ 6,000	\$ 6,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-301-784-000	Supplies - Community Policing (E)	\$ 1,358	\$ 3,000	\$ 3,000	\$ 3,000
101-301-787-000	Website Access/LEIN Tokens (E)	\$ 264	\$ 500	\$ 500	\$ 264
101-301-790-000	Books (E)	\$ -	\$ -	\$ -	\$ 300
101-301-791-000	Subscriptions and Publications (E)	\$ 572	\$ -	\$ -	\$ 600
101-301-792-000	Software Subscriptions (E)	\$ 8,448	\$ 17,000	\$ 17,000	\$ 18,800
101-301-806-000	Legal Services (E)	\$ 2,540	\$ 8,000	\$ 12,000	\$ 12,000
101-301-812-000	HR Contracted Services (E)	\$ 475	\$ 500	\$ 500	\$ 500
101-301-814-000	Pre-employment Screenings (E)	\$ 1,207	\$ 1,950	\$ 1,950	\$ 1,500
101-301-823-000	Interpreter Fees (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
101-301-828-000	Uniform/Laundry Services (E)	\$ 1,151	\$ 2,000	\$ 2,000	\$ 2,000
101-301-835-000	Health/Wellness Services (E)	\$ -	\$ 500	\$ 500	\$ 500
101-301-843-000	Medical Provider Services (E)	\$ 948	\$ 1,000	\$ 1,000	\$ 1,000
101-301-849-000	Cell Phone/Stipend (E)	\$ 1,471	\$ 1,548	\$ 1,548	\$ -
101-301-850-000	Telephone (E)	\$ 5,495	\$ 3,675	\$ 3,675	\$ -
101-301-851-000	Mail/Postage (E)	\$ -	\$ 100	\$ 100	\$ 100
101-301-855-000	Police Reserves Services (E)	\$ -	\$ 1,000	\$ 1,000	\$ 500
101-301-856-000	National Night Out Services (E)	\$ 200	\$ 2,000	\$ 2,000	\$ 3,000
101-301-858-000	Community Policing Services (E)	\$ -	\$ 500	\$ 500	\$ 1,000
101-301-881-000	Advertising (E)	\$ -	\$ 350	\$ 350	\$ 250
101-301-886-000	Photography/Videography (E)	\$ -	\$ 200	\$ 200	\$ 200
101-301-891-000	Licenses and Fees (E)	\$ 27	\$ 250	\$ 250	\$ 250
101-301-892-000	Software Licenses (E)	\$ -	\$ 4,000	\$ 4,000	\$ 10,500
101-301-900-000	Printing and Publishing (E)	\$ 2,761	\$ 3,600	\$ 3,600	\$ 1,500
101-301-905-000	School Crossing Guards (E)	\$ 14,493	\$ 16,000	\$ 16,000	\$ 16,000
101-301-909-000	Training (E)	\$ 15,530	\$ 5,000	\$ 18,400	\$ 6,000
101-301-910-000	Professional Development (E)	\$ 926	\$ 2,000	\$ 1,000	\$ 2,500
101-301-913-000	Travel/Lodging (E)	\$ -	\$ 1,000	\$ 1,000	\$ -
101-301-915-000	Memberships (E)	\$ 275	\$ 300	\$ 300	\$ 300
101-301-916-000	Dues and Fees (E)	\$ -	\$ 1,000	\$ 1,000	\$ 500
101-301-919-000	Waste Disposal (E)	\$ -	\$ 150	\$ 150	\$ 150
101-301-931-000	Equipment Repair & Maintenance (E)	\$ 544	\$ 1,500	\$ 1,500	\$ 1,000
101-301-932-000	Vehicle Repair & Maintenance (E)	\$ 41,980	\$ 6,000	\$ 6,000	\$ -
101-301-933-000	Software Maintenance Agreement (E)	\$ 10,346	\$ 12,000	\$ 12,000	\$ 12,000
101-301-935-000	Property Liability Insurance (E)	\$ 16,619	\$ 20,000	\$ 20,300	\$ 21,000
101-301-936-000	Vehicle Liability Insurance (E)	\$ 4,039	\$ 5,000	\$ 4,000	\$ 4,000
101-301-938-000	Bond Insurance (E)	\$ 100	\$ 100	\$ 155	\$ 160
101-301-939-000	Workers Compensation Insurance (E)	\$ 18,179	\$ 20,000	\$ 16,402	\$ 14,000
101-301-941-000	Printer/Copier Lease/Maint (E)	\$ 3,057	\$ 3,100	\$ 4,300	\$ 3,700

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-301-955-000	Miscellaneous (E)	\$ 339	\$ -	\$ -	\$ -
101-301-980-000	Equipment/Furniture - Deprecbl (E)	\$ -	\$ 60,000	\$ 20,000	\$ 15,000
101-301-980-010	Equipment/Furniture - Non-depr (E)	\$ 89,274	\$ -	\$ -	\$ 111,000
101-301-981-000	Vehicles - Depreciable (E)	\$ 49,650	\$ 65,000	\$ 64,935	\$ -
<b>Total Police Expense</b>		<b>\$ 1,880,350</b>	<b>\$ 2,099,689</b>	<b>\$ 1,979,325</b>	<b>\$ 2,327,377</b>
<b>Code Compliance</b>					
101-335-704-000	Part-time Wages (E)	\$ 30,416	\$ 31,000	\$ 31,000	\$ 33,600
101-335-709-000	Social Security Taxes (E)	\$ 2,510	\$ 2,555	\$ 2,555	\$ 2,570
101-335-712-000	Cash in Lieu of Benefits (E)	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
101-335-724-000	Life Insurance Premium (E)	\$ -	\$ -	\$ -	\$ 60
101-335-757-000	Vehicle Repair and Maint Suppl (E)	\$ -	\$ 300	\$ 300	\$ 300
101-335-766-000	Disposable Technology (E)	\$ -	\$ 500	\$ 150	\$ 150
101-335-767-000	Clothing (E)	\$ 145	\$ 150	\$ 150	\$ 200
101-335-791-000	Subscriptions and Publications (E)	\$ 75	\$ 80	\$ 80	\$ -
101-335-806-000	Legal Services (E)	\$ 22,965	\$ 11,890	\$ 11,890	\$ 15,000
101-335-849-000	Cell Phone/Stipend (E)	\$ 487	\$ 492	\$ 492	\$ 500
101-335-850-000	Telephone (E)	\$ 76	\$ 110	\$ 110	\$ 150
101-335-851-000	Mail/Postage (E)	\$ -	\$ 200	\$ 200	\$ -
101-335-900-000	Printing and Publishing (E)	\$ -	\$ 50	\$ 50	\$ 100
101-335-915-000	Memberships (E)	\$ -	\$ 75	\$ 75	\$ 80
101-335-932-000	Vehicle Repair and Maintenance (E)	\$ -	\$ 500	\$ 500	\$ 500
101-335-936-000	Vehicle Liability Insurance (E)	\$ -	\$ 500	\$ 500	\$ -
101-335-939-000	Workers Compensation Insurance (E)	\$ 124	\$ 160	\$ 100	\$ 50
<b>Total Code Compliance Expense</b>		<b>\$ 59,198</b>	<b>\$ 50,962</b>	<b>\$ 50,552</b>	<b>\$ 55,660</b>
<b>Fire Department</b>					
101-336-702-000	Full-time Wages (E)	\$ 41,027	\$ 43,458	\$ 43,458	\$ 101,338
101-336-703-000	Administratr/Supervsr Salaries (E)	\$ 72,187	\$ 82,500	\$ 82,500	\$ 88,213
101-336-704-000	Part-time Wages - Volunteer FF (E)	\$ 61,674	\$ 60,000	\$ 60,000	\$ 42,000
101-336-709-000	Social Security Taxes (E)	\$ 13,708	\$ 14,570	\$ 14,570	\$ 17,721
101-336-712-000	Cash in Lieu of Benefits (E)	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
101-336-713-000	Overtime (E)	\$ 3,188	\$ 4,500	\$ 5,500	\$ 2,850
101-336-713-010	Double Overtime (E)	\$ 162	\$ -	\$ 110	\$ -
101-336-716-000	MERS Defined Contributions (E)	\$ 4,888	\$ 5,979	\$ 5,979	\$ 7,260
101-336-717-000	MERS Defined Benefit Plan (E)	\$ 52,356	\$ 58,896	\$ 58,896	\$ -
101-336-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 6,977	\$ 7,308	\$ 7,308	\$ 11,695
101-336-718-000	Health Insurance - Premiums (E)	\$ 14,409	\$ 17,028	\$ 32,000	\$ 61,256

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-336-718-010	Health Insurance - HSA (E)	\$ 838	\$ -	\$ 1,500	\$ 1,027
101-336-719-000	Dental Insurance - Premiums (E)	\$ 578	\$ 649	\$ 1,140	\$ 2,135
101-336-724-000	Life Insurance (E)	\$ 230	\$ 257	\$ 257	\$ 390
101-336-751-000	Operating Supplies (E)	\$ 1,298	\$ 2,500	\$ 2,500	\$ 2,500
101-336-756-000	Equipment Rep & Maint Supplies (E)	\$ 1,338	\$ 4,000	\$ 4,000	\$ 4,000
101-336-757-000	Vehicle Repair & Mnt Supplies (E)	\$ 390	\$ 3,500	\$ 3,500	\$ 3,500
101-336-758-000	Diesel Fuel (E)	\$ 3,833	\$ 3,500	\$ 3,500	\$ 4,000
101-336-759-000	Gasoline (E)	\$ 4,587	\$ 3,500	\$ 3,500	\$ 4,500
101-336-760-000	Maintenance Supplies-Custodial (E)	\$ 3,424	\$ 1,000	\$ 3,000	\$ 4,500
101-336-762-000	Wellness/Medical Supplies (E)	\$ 2,995	\$ 3,250	\$ 3,250	\$ 3,000
101-336-763-000	Safety Supplies (E)	\$ 648	\$ -	\$ -	\$ -
101-336-766-000	Disposable Technology (E)	\$ 353	\$ 200	\$ 200	\$ 200
101-336-768-000	Uniforms (E)	\$ 1,611	\$ 2,500	\$ 2,500	\$ 2,000
101-336-772-000	Promotions Supplies (E)	\$ 336	\$ 1,500	\$ 1,500	\$ 1,500
101-336-777-000	Office Supplies (E)	\$ 181	\$ 200	\$ 200	\$ 200
101-336-778-000	Paper (E)	\$ -	\$ 80	\$ 80	\$ -
101-336-792-000	Software Subscriptions (E)	\$ 452	\$ 3,800	\$ 3,800	\$ -
101-336-801-000	Professional Services (E)	\$ 24,468	\$ -	\$ -	\$ -
101-336-806-000	Legal Services (E)	\$ 35,516	\$ -	\$ 8,500	\$ -
101-336-809-000	IT Contracted Services - Suprt (E)	\$ 1,067	\$ -	\$ -	\$ -
101-336-816-000	Security Services (E)	\$ 40	\$ -	\$ -	\$ -
101-336-822-000	Maintenance Contracts (E)	\$ 103	\$ 1,800	\$ 1,800	\$ -
101-336-828-000	Uniform Cleaning/Laundry (E)	\$ 1,695	\$ 1,000	\$ 1,000	\$ 1,000
101-336-829-000	Custodial/Cleaning Services (E)	\$ 33	\$ -	\$ -	\$ -
101-336-835-000	Health/Wellness Services (E)	\$ 1,078	\$ 700	\$ 700	\$ 5,000
101-336-848-000	Tablets (E)	\$ 761	\$ 324	\$ 324	\$ 600
101-336-849-000	Cell Phone/Stipend (E)	\$ 758	\$ 852	\$ 852	\$ 900
101-336-850-000	Telephone (E)	\$ 380	\$ 500	\$ 500	\$ 500
101-336-851-000	Mail/Postage (E)	\$ -	\$ 50	\$ 50	\$ 50
101-336-861-000	Transportation - Mileage Reimb (E)	\$ 7	\$ -	\$ -	\$ -
101-336-891-000	Licenses and Fees (E)	\$ 276	\$ 1,000	\$ 1,000	\$ 250
101-336-892-000	Software Licenses (E)	\$ 3,787	\$ 3,800	\$ 3,800	\$ -
101-336-895-000	Registration Fees/Annual Cert (E)	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500
101-336-900-000	Printing and Publishing (E)	\$ 993	\$ 500	\$ 500	\$ 500
101-336-909-000	Training (E)	\$ 544	\$ 3,000	\$ 3,000	\$ 6,900
101-336-911-000	Conferences (E)	\$ 109	\$ -	\$ -	\$ 1,500
101-336-912-000	Meetings (E)	\$ 757	\$ 1,500	\$ 1,500	\$ -
101-336-915-000	Memberships (E)	\$ 531	\$ 1,370	\$ 1,370	\$ 2,000



GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-336-916-000	Dues and Fees (E)	\$ 551	\$ 400	\$ 400	\$ 17,152
101-336-918-000	Water/Sewer (E)	\$ 2,326	\$ 1,900	\$ 1,900	\$ 2,600
101-336-919-000	Waste Disposal (E)	\$ 180	\$ 100	\$ 100	\$ 400
101-336-920-000	Electric (E)	\$ 5,030	\$ 5,400	\$ 5,400	\$ 6,000
101-336-921-000	Natural Gas (E)	\$ 4,892	\$ 5,000	\$ 5,000	\$ 5,000
101-336-929-010	Lawn/Landscaping/WeedControl (E)	\$ 325	\$ -	\$ -	\$ 650
101-336-930-000	Building Repair & Maintenance (E)	\$ 19,789	\$ 10,900	\$ 10,900	\$ 10,000
101-336-931-000	Equipment Repair & Maintenance (E)	\$ 54,993	\$ 5,500	\$ 5,500	\$ 5,000
101-336-932-000	Vehicle Repairs & Maintenance (E)	\$ 18,776	\$ 25,000	\$ 25,000	\$ 20,000
101-336-933-000	Software Maintenance Agreements (E)	\$ 6,587	\$ -	\$ -	\$ -
101-336-935-000	Property Liability Insurance (E)	\$ 1,503	\$ 1,600	\$ 1,600	\$ 2,200
101-336-936-000	Vehicle Liability Insurance (E)	\$ 11,660	\$ 12,500	\$ 12,500	\$ 13,000
101-336-939-000	Workers Compensation Insurance (E)	\$ 6,259	\$ 6,650	\$ 6,650	\$ 5,500
101-336-941-000	Printer/Copier Lease/Maint (E)	\$ 636	\$ 650	\$ 650	\$ 1,100
101-336-943-000	Testing Services (E)	\$ 2,535	\$ 11,300	\$ 11,300	\$ 2,500
101-336-944-000	Inspection Services (E)	\$ 988	\$ 6,800	\$ 6,800	\$ 11,455
101-336-955-000	Miscellaneous (E)	\$ 40,000	\$ -	\$ -	\$ -
101-336-975-000	Buildings & Building Imp - Dep (E)	\$ -	\$ 7,000	\$ 7,000	\$ 57,000
101-336-977-010	Eq Shop - Non-depr - Turnout (E)	\$ 18,168	\$ 25,965	\$ 25,965	\$ 13,340
101-336-978-010	Technology - Non-depreciable (E)	\$ 3,220	\$ 20,950	\$ 20,950	\$ 10,500
101-336-980-000	Equipment/Furniture - Deprecbl (E)	\$ 110,298	\$ 20,250	\$ 10,000	\$ 34,000
101-336-980-010	Equipment/Furniture - Non-depr (E)	\$ 74,548	\$ 11,709	\$ 11,709	\$ 10,150
101-336-981-000	Vehicles - Depreciable (E)	\$ 456,025	\$ -	\$ -	\$ -
<b>Total Fire Department Expense</b>		<b>\$ 1,209,057</b>	<b>\$ 524,545</b>	<b>\$ 542,868</b>	<b>\$ 614,032</b>
<b>Building Dept</b>					
101-371-810-000	Inspections Contractd Services (E)	\$ 103,877	\$ 100,000	\$ 65,000	\$ 65,000
<b>Total Bldg Dept</b>		<b>\$ 103,877</b>	<b>\$ 100,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>DPS Administration</b>					
101-441-702-000	Full-time Wages (E)	\$ 19,594	\$ 21,112	\$ 21,112	\$ 22,360
101-441-703-000	Administratr/Supervsr Salaries (E)	\$ 80,987	\$ 66,734	\$ 66,734	\$ 89,000
101-441-709-000	Social Security Taxes (E)	\$ 7,874	\$ 6,996	\$ 6,996	\$ 8,703
101-441-712-000	Cash in Lieu of Benefits (E)	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
101-441-716-000	MERS Defined Contributions (E)	\$ 4,211	\$ 4,115	\$ 4,115	\$ 4,265
101-441-717-010	MERS Defined Benefit Hybrid (E)	\$ 6,410	\$ 5,030	\$ 5,030	\$ 6,871
101-441-718-000	Health Insurance - Premiums (E)	\$ 19,663	\$ 21,285	\$ 20,000	\$ 32,670
101-441-718-010	Health Insurance - HSA (E)	\$ 1,173	\$ -	\$ 700	\$ -

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-441-719-000	Dental Insurance - Premiums (E)	\$ 1,050	\$ 1,104	\$ 75	\$ 1,455
101-441-724-000	Life Insurance (E)	\$ 197	\$ 148	\$ 155	\$ 210
101-441-728-000	Car Allowance (E)	\$ 2,400	\$ 2,400	\$ 1,400	\$ -
101-441-792-000	Software Subscriptions (E)	\$ 160	\$ 500	\$ 350	\$ 350
101-441-849-000	Cell Phone/Stipend (E)	\$ 1,059	\$ 1,116	\$ 1,116	\$ 1,100
101-441-850-000	Telephone (E)	\$ 152	\$ 200	\$ 200	\$ 200
101-441-891-000	Licenses and fees (E)	\$ -	\$ 100	\$ 100	\$ -
101-441-900-000	Printing and Publishing (E)	\$ -	\$ -	\$ -	\$ 150
101-441-909-000	Training (E)	\$ -	\$ 1,000	\$ 30	\$ 500
101-441-910-000	Professional Development (E)	\$ 120	\$ 1,500	\$ -	\$ 600
101-441-911-000	Conferences (E)	\$ 1,353	\$ 500	\$ -	\$ 500
101-441-915-000	Memberships (E)	\$ 288	\$ 1,500	\$ 600	\$ -
101-441-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 200	\$ -	\$ 275
101-441-933-000	Software Maintenance Agreemnts (E)	\$ 509	\$ 1,500	\$ -	\$ -
101-441-939-000	Workers Compensation Insurance (E)	\$ 375	\$ 400	\$ 200	\$ 181
101-441-946-000	Engineering Services (E)	\$ 11,092	\$ 20,000	\$ 15,000	\$ 20,000
101-441-980-010	Furniture/Equipment - Non-depr (E)	\$ -	\$ -	\$ -	\$ 2,500
<b>Total DPS Admin Expense</b>		<b>\$ 159,866</b>	<b>\$ 158,640</b>	<b>\$ 145,113</b>	<b>\$ 191,890</b>
<b>Parking Downtown (non SAD)</b>					
101-446-751-000	Operating Supplies (E)	\$ 153	\$ 500	\$ 500	\$ 500
101-446-756-000	Repair & Maint Supplies (E)	\$ -	\$ 3,500	\$ 1,500	\$ 1,500
101-446-918-000	Water/Sewer (E)	\$ 534	\$ 1,500	\$ 2,000	\$ 1,500
101-446-919-000	Waste Disposal (E)	\$ 531	\$ 500	\$ 650	\$ 500
101-446-920-000	Electric (E)	\$ 2,727	\$ 3,000	\$ 3,000	\$ 3,000
101-446-929-000	Snowplowing/Snow Removal (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
101-446-929-010	Lawn Maint/Lndscpng/Weed Cntrl (E)	\$ 4,579	\$ 8,000	\$ 8,000	\$ 8,000
101-446-929-020	Cont Line Painting/Pvmt Markng (E)	\$ 834	\$ 1,000	\$ 610	\$ 1,000
<b>Total Parking Non-Sad</b>		<b>\$ 9,357</b>	<b>\$ 23,000</b>	<b>\$ 21,260</b>	<b>\$ 21,000</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Parking Downtown (SAD)</b>					
101-447-751-000	Operating Supplies (E)	\$ 90	\$ 500	\$ 250	\$ -
101-447-756-000	Repair & Maintenance Supplies (E)	\$ 4,987	\$ 1,000	\$ 800	\$ -
101-447-918-000	Water/Sewer (E)	\$ 819	\$ 4,000	\$ 3,500	\$ 4,000
101-447-919-000	Waste Disposal (E)	\$ 531	\$ 500	\$ 500	\$ 760
101-447-920-000	Electric (E)	\$ 1,388	\$ 1,500	\$ 1,500	\$ 1,700
101-447-929-000	Snowplowing/Snow Removal (E)	\$ 1,667	\$ 5,000	\$ 4,400	\$ 5,000
101-447-929-010	Lawn Maint/Lndscpng/Weed Cntrl (E)	\$ 5,630	\$ 7,500	\$ 5,500	\$ 7,500
101-447-929-020	Cont Line Painting/Pvmt Markng (E)	\$ -	\$ 2,000	\$ 1,100	\$ 2,000
101-447-934-000	Other Repair and Maintenance (E)	\$ -	\$ 5,000	\$ 1,000	\$ 5,000
101-447-940-000	Equipment Fund Rentals (E)	\$ 5,970	\$ 5,500	\$ 14,000	\$ 5,500
<b>Total Downtown Parking SAD</b>		<b>\$ 21,081</b>	<b>\$ 32,500</b>	<b>\$ 32,550</b>	<b>\$ 31,460</b>
<b>Streetlighting</b>					
101-448-751-000	Operating Supplies (E)	\$ 25,941	\$ 15,000	\$ -	\$ -
101-448-920-000	Electric (E)	\$ 69,700	\$ 82,000	\$ 107,700	\$ 118,000
101-448-934-000	Electrical Services (E)	\$ 1,820	\$ 2,500	\$ 2,500	\$ -
<b>Total Streetlighting</b>		<b>\$ 97,461</b>	<b>\$ 99,500</b>	<b>\$ 110,200</b>	<b>\$ 118,000</b>
<b>Community Services</b>					
101-580-702-000	Full-time Wages (E)	\$ 26,713	\$ 27,477	\$ 37,800	\$ 50,152
101-580-709-000	Social Security Taxes (E)	\$ 2,902	\$ 3,248	\$ 3,500	\$ 3,975
101-580-710-000	Comp Time Payout (E)	\$ 187	\$ -	\$ -	\$ 1,862
101-580-712-000	Cash in Lieu of Benefits (E)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
101-580-713-000	Overtime (E)	\$ 8,179	\$ 13,000	\$ 11,500	\$ 9,494
101-580-713-010	Double Overtime (E)	\$ 87	\$ 500	\$ 380	\$ 3,351
101-580-714-000	Longevity Pay (E)	\$ 239	\$ 275	\$ 267	\$ -
101-580-716-000	MERS Defined Contributions (E)	\$ 1,427	\$ 1,892	\$ 1,945	\$ 1,945
101-580-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 1,840	\$ 2,276	\$ 2,400	\$ 3,082
101-580-718-000	Health Insurance - Premiums (E)	\$ -	\$ -	\$ 5,412	\$ 11,232
101-580-718-010	Health Insurance - HSA (E)	\$ -	\$ -	\$ -	\$ -
101-580-719-000	Dental Insurance - Premiums (E)	\$ -	\$ -	\$ 282	\$ 563
101-580-721-000	Clothing Allowance (E)	\$ 115	\$ 115	\$ 115	\$ 230
101-580-724-000	Life Insurance (E)	\$ 56	\$ 57	\$ 57	\$ 120
101-580-751-000	Operating Supplies (E)	\$ 392	\$ 4,000	\$ 700	\$ 700
101-580-756-000	Repair & Maintenance Supplies (E)	\$ 148	\$ 1,000	\$ 300	\$ 200
101-580-767-000	Clothing (E)	\$ -	\$ 50	\$ -	\$ -
101-580-772-000	Promotions Supplies (E)	\$ 470	\$ 3,500	\$ 3,500	\$ -

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-580-828-000	Uniform/Laundry Service (E)	\$ 358	\$ 400	\$ 400	\$ 400
101-580-830-000	Other Contracted Services (E)	\$ 49,229	\$ 70,000	\$ 70,000	\$ 144,032
101-580-835-000	Health/Wellness Services (E)	\$ 41	\$ 100	\$ 80	\$ 100
101-580-849-000	Cell Phone/Stipend (E)	\$ 180	\$ 180	\$ 180	\$ 180
101-580-894-000	Permits (E)	\$ -	\$ 600	\$ 250	\$ 600
101-580-909-000	Training (E)	\$ -	\$ 200	\$ 100	\$ 200
101-580-919-000	Waste Disposal (E)	\$ 983	\$ 2,000	\$ 2,000	\$ 2,000
101-580-920-000	Electric (E)	\$ 1,361	\$ 2,000	\$ 2,000	\$ 2,000
101-580-929-000	Grounds Repair and Maintenance (E)	\$ 2,825	\$ 2,000	\$ 2,800	\$ 3,000
101-580-929-010	Lawn/Landscaping/Weed Control (E)	\$ 360	\$ 1,000	\$ 500	\$ 1,000
101-580-935-000	Property Liability Insurance (E)	\$ 78	\$ 85	\$ 50	\$ 46
101-580-939-000	Workers Compensation Insurance (E)	\$ 1,218	\$ 1,650	\$ 1,300	\$ 1,235
101-580-940-000	Equipment Fund Rentals (E)	\$ 91,596	\$ 140,000	\$ 140,000	\$ 145,000
101-580-940-010	Rentals (E)	\$ 1,490	\$ 1,500	\$ 1,500	\$ 1,500
101-580-974-000	Land Improvements - Depreciabl (E)	\$ 6,481	\$ -	\$ -	\$ -
101-580-974-010	Land Improvements - Non-dprcbl (E)	\$ -	\$ 20,000	\$ 21,220	\$ -
<b>Total Community Services</b>		<b>\$ 200,157</b>	<b>\$ 300,305</b>	<b>\$ 311,738</b>	<b>\$ 389,399</b>

#### Planning and Zoning

101-701-701-000	Board Stipends (E)	\$ 2,400	\$ 3,600	\$ 3,000	\$ 3,600
101-701-709-000	Social Security Taxes (E)	\$ 184	\$ 275	\$ 210	\$ 275
101-701-807-000	Planning Services (E)	\$ 5,122	\$ 10,000	\$ 10,000	\$ 10,000
101-701-810-000	Inspections Contractd Services (E)	\$ 100	\$ -	\$ -	\$ -
101-701-848-000	Tablets (E)	\$ 981	\$ 1,100	\$ 1,100	\$ 1,300
101-701-851-000	Mail/Postage (E)	\$ -	\$ 100	\$ 100	\$ -
101-701-900-000	Printing and Publishing (E)	\$ 33	\$ 100	\$ 100	\$ 50
101-701-909-000	Training (E)	\$ -	\$ 3,000	\$ 3,000	\$ 2,500
101-701-910-000	Professional Development (E)	\$ -	\$ 500	\$ 500	\$ -
101-701-939-000	Workers Compensation Insurance (E)	\$ 5	\$ 10	\$ 10	\$ 11
<b>Total Planning &amp; Zoning</b>		<b>\$ 8,825</b>	<b>\$ 18,685</b>	<b>\$ 18,020</b>	<b>\$ 17,736</b>

#### Joint Planning & Zoning - JPC

101-703-806-000	Legal Services (E)	\$ 78	\$ 100	\$ 50	\$ 100
101-703-900-000	Printing and Publishing (E)	\$ -	\$ 300	\$ 100	\$ -
<b>Total JPC</b>		<b>\$ 78</b>	<b>\$ 400</b>	<b>\$ 150</b>	<b>\$ 100</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Community Development</b>					
101-728-702-000	Full-time Wages (E)	\$ 19,594	\$ 21,112	\$ 21,112	\$ 22,360
101-728-703-000	Administratr/Supervsr Salaries (E)	\$ 70,792	\$ 72,917	\$ 72,917	\$ 78,021
101-728-704-000	Part-time Wages (E)	\$ 11,446	\$ 19,500	\$ 11,500	\$ 19,240
101-728-709-000	Social Security Taxes (E)	\$ 8,085	\$ 8,960	\$ 8,960	\$ 9,335
101-728-712-000	Cash in Lieu of Benefits (E)	\$ 3,600	\$ 3,600	\$ 3,600	\$ 2,400
101-728-713-000	Overtime (E)	\$ 7	\$ -	\$ -	\$ -
101-728-716-000	MERS Defined Contributions (E)	\$ 3,799	\$ 4,393	\$ 4,393	\$ 3,844
101-728-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 5,795	\$ 5,370	\$ 5,370	\$ 6,194
101-728-718-000	Health Insurance - Premiums (E)	\$ -	\$ -	\$ 7,020	\$ 8,996
101-728-719-000	Dental Insurance - Premiums (E)	\$ 676	\$ 649	\$ 700	\$ 990
101-728-724-000	Life Insurance (E)	\$ 197	\$ 200	\$ 200	\$ 210
101-728-777-000	Office Supplies (E)	\$ 17	\$ 100	\$ 100	\$ 50
101-728-792-000	Software Subscriptions (E)	\$ 851	\$ 400	\$ 1,300	\$ 1,335
101-728-799-000	Miscellaneous Supplies (E)	\$ -	\$ 300	\$ -	\$ -
101-728-806-000	Legal Services (E)	\$ 4,895	\$ 2,500	\$ 10,000	\$ 5,500
101-728-849-000	Cell Phone/Stipend (E)	\$ 606	\$ 612	\$ 612	\$ 612
101-728-850-000	Telephone (E)	\$ 748	\$ 300	\$ 300	\$ 250
101-728-861-000	Transportation - Mileage Reimb (E)	\$ 53	\$ 300	\$ 300	\$ 200
101-728-891-000	Licenses and Fees (E)	\$ 93	\$ 100	\$ 100	\$ -
101-728-900-000	Printing and Publishing (E)	\$ 162	\$ 100	\$ 100	\$ 100
101-728-909-000	Training (E)	\$ -	\$ 500	\$ 500	\$ 150
101-728-911-000	Conferences (E)	\$ 155	\$ 500	\$ 500	\$ 500
101-728-912-000	Meetings (E)	\$ 20	\$ 100	\$ 100	\$ 50
101-728-915-000	Memberships (E)	\$ 325	\$ 350	\$ 350	\$ 350
101-728-939-000	Workers Compensation Insurance (E)	\$ 274	\$ 280	\$ 280	\$ 270
<b>Total Community Development</b>		<b>\$ 132,190</b>	<b>\$ 143,143</b>	<b>\$ 150,314</b>	<b>\$ 160,957</b>
<b>Community Development Grant Projects</b>					
101-735-900-000	Printing and Publishing (E)	\$ -	\$ 100	\$ 100	\$ 100
101-735-967-000	Project Costs - MHSDA Cnstrctn (E)	\$ 71,197	\$ 65,000	\$ 65,000	\$ -
<b>Total Grants</b>		<b>\$ 71,197</b>	<b>\$ 65,100</b>	<b>\$ 65,100</b>	<b>\$ 100</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Cable Access</b>					
101-747-704-000	Part-time Wages (E)	\$ 8,796	\$ 11,000	\$ 10,000	\$ 10,675
101-747-709-000	Social Security Taxes (E)	\$ 673	\$ 842	\$ 760	\$ 817
101-747-766-000	Disposable Technology (E)	\$ -	\$ 300	\$ 300	\$ 300
101-747-848-000	Tablets (E)	\$ 107	\$ -	\$ -	\$ -
101-747-850-000	Telephone (E)	\$ 76	\$ 100	\$ 80	\$ 100
101-747-939-000	Workers Compensation Insurance (E)	\$ 32	\$ 34	\$ 34	\$ 30
101-747-980-010	Furniture/Equipment - Non-depr (E)	\$ -	\$ 1,500	\$ 2,057	\$ 500
<b>Total Cable Access</b>		<b>\$ 9,684</b>	<b>\$ 13,776</b>	<b>\$ 13,231</b>	<b>\$ 12,422</b>
<b>Parks and Recreation</b>					
101-751-702-000	Full-time Wages (E)	\$ 26,623	\$ 27,477	\$ 36,155	\$ 50,152
101-751-709-000	Social Security Taxes (E)	\$ 2,430	\$ 3,018	\$ 3,200	\$ 4,355
101-751-710-000	Comp Time Payout (E)	\$ 187	\$ -	\$ -	\$ 1,862
101-751-712-000	Cash in Lieu of Benefits (E)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
101-751-713-000	Overtime (E)	\$ 3,635	\$ 6,000	\$ 6,000	\$ 3,491
101-751-713-010	Double Overtime (E)	\$ 87	\$ 500	\$ 400	\$ 1,489
101-751-714-000	Longevity Pay (E)	\$ 239	\$ 275	\$ 266	\$ -
101-751-716-000	MERS Defined Contributions (E)	\$ 1,427	\$ 1,542	\$ 2,117	\$ 1,945
101-751-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 1,840	\$ 1,976	\$ 2,350	\$ 3,082
101-751-718-000	Health Insurance - Premiums (E)	\$ -	\$ -	\$ 5,412	\$ 11,232
101-751-719-000	Dental Insurance - Premiums (E)	\$ -	\$ -	\$ 281	\$ 563
101-751-721-000	Clothing Allowance (E)	\$ 115	\$ 115	\$ 115	\$ 230
101-751-724-000	Life Insurance (E)	\$ 56	\$ 57	\$ 60	\$ 120
101-751-751-000	Operating Supplies (E)	\$ 1,719	\$ 3,000	\$ 2,500	\$ 3,300
101-751-756-000	Repair & Maintenance Supplies (E)	\$ 11,288	\$ 15,000	\$ 15,000	\$ 15,000
101-751-760-000	Maintenance Supplies - Custodl (E)	\$ 3,047	\$ 3,000	\$ 3,000	\$ 4,500
101-751-763-000	Safety Supplies (E)	\$ -	\$ 100	\$ 50	\$ -
101-751-765-000	Small Tools (E)	\$ -	\$ 400	\$ 50	\$ 200
101-751-801-000	Professional Services (E)	\$ -	\$ -	\$ -	\$ 5,000
101-751-835-000	Health/Wellness Services (E)	\$ 41	\$ 70	\$ 50	\$ 100
101-751-849-000	Cell Phone/Stipend (E)	\$ 180	\$ 120	\$ 120	\$ 120
101-751-877-000	Contracted Recreation Services (E)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
101-751-891-000	Licenses and fees (E)	\$ -	\$ 50	\$ 190	\$ 50
101-751-894-000	Permits (E)	\$ -	\$ 75	\$ 75	\$ 75
101-751-900-000	Printing and Publishing (E)	\$ -	\$ -	\$ -	\$ 250
101-751-909-000	Training (E)	\$ 156	\$ 200	\$ 200	\$ 200
101-751-918-000	Water/Sewer (E)	\$ 3,530	\$ 7,000	\$ 7,000	\$ 7,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
101-751-919-000	Waste Disposal (E)	\$ 531	\$ 500	\$ 650	\$ 500
101-751-920-000	Electric (E)	\$ 5,757	\$ 6,500	\$ 6,300	\$ 6,500
101-751-921-000	Natural Gas (E)	\$ 973	\$ 1,000	\$ 1,100	\$ 1,300
101-751-929-000	Grounds Repair and Maintenance (E)	\$ -	\$ 5,000	\$ 5,000	\$ 8,000
101-751-929-010	Lawn/Landscaping/Weed Control (E)	\$ 57,456	\$ 60,000	\$ 60,000	\$ 62,000
101-751-929-030	Tree Trimming and Removals (E)	\$ 2,730	\$ 5,000	\$ 5,000	\$ 5,000
101-751-929-040	Cont Line Painting/Pvmt Markng (E)	\$ 1,667	\$ 2,000	\$ 1,167	\$ 2,500
101-751-930-000	Building Repair & Maintenance (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
101-751-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
101-751-935-000	Property Liability Insurance (E)	\$ 1,568	\$ 1,750	\$ 1,750	\$ 1,975
101-751-939-000	Workers Compensation Insurance (E)	\$ 532	\$ 600	\$ 600	\$ 600
101-751-940-000	Equipment Fund Rentals (E)	\$ 18,829	\$ 20,000	\$ 20,000	\$ 22,000
101-751-940-010	Rentals (E)	\$ 2,580	\$ 2,500	\$ 2,500	\$ 2,700
101-751-974-000	Land Improvements - Depreciabl (E)	\$ -	\$ 15,000	\$ 15,000	\$ -
101-751-974-010	Land Improvements - Non-deprec (E)	\$ 3,372	\$ 10,000	\$ -	\$ 261,490
101-751-975-000	Bldgs & Bldg Imp - Deprcbl (E)	\$ 32,330	\$ 1,100,800	\$ 495,000	\$ 10,000
101-751-975-010	Bldgs & Bldg Imp - Non-deprcbl (E)	\$ -	\$ -	\$ -	\$ -
<b>Total Parks and Recreation</b>		<b>\$ 221,123</b>	<b>\$ 1,344,325</b>	<b>\$ 742,358</b>	<b>\$ 542,581</b>
<b>Arts &amp; Culture</b>					
101-806-816-000	Security Services (E)	\$ 1,133	\$ 1,101	\$ 1,167	\$ -
101-806-824-000	Other Professional Services (E)	\$ 10,600	\$ 21,600	\$ 20,000	\$ -
101-806-876-000	Contracted Cultural Svcs (TAC) (E)	\$ 59,392	\$ 30,925	\$ 40,830	\$ 35,000
101-806-887-000	Speakers/Performers (E)	\$ -	\$ 1,000	\$ -	\$ -
101-806-900-000	Printing and Publishing (E)	\$ 5,995	\$ 6,500	\$ 6,000	\$ -
101-806-918-000	Water/Sewer (E)	\$ 3,934	\$ 9,900	\$ 5,000	\$ -
101-806-920-000	Electric (E)	\$ 2,316	\$ 2,500	\$ 2,500	\$ -
101-806-929-000	Grounds Repair and Maintenance (E)	\$ -	\$ 750	\$ 750	\$ 500
101-806-929-010	Lawn/Landscaping/Weed Control (E)	\$ 3,430	\$ 3,500	\$ 3,500	\$ 3,500
101-806-930-000	Building Repair & Maintenance (E)	\$ -	\$ 500	\$ 200	\$ 500
101-806-935-000	Property Liability Insurance (E)	\$ 1,604	\$ 1,750	\$ 1,755	\$ 1,840
101-806-940-010	Rentals (E)	\$ -	\$ 500	\$ -	\$ -
101-806-975-010	Bldg & Building Imp - Non-depr (E)	\$ 79	\$ 1,000	\$ 1,000	\$ 500
<b>Total Arts &amp; Culture</b>		<b>\$ 88,483</b>	<b>\$ 81,526</b>	<b>\$ 82,702</b>	<b>\$ 41,840</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Other Financing Uses (Transfers)</b>					
101-965-995-202	Transfers Out - Major Streets (E)	\$ -	\$ 225,000	\$ 225,000	\$ -
101-965-995-203	Transfers Out - Local Streets (E)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 100,000
101-965-995-266	Trnsfers Out - Police Training (E)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
101-965-995-271	Transfers Out - Library Fund (E)	\$ 164,949	\$ 173,196	\$ 173,196	\$ 180,124
<b>Total Transfer Expense</b>		<b>\$ 316,449</b>	<b>\$ 549,696</b>	<b>\$ 549,696</b>	<b>\$ 281,624</b>
	Total General Fund Revenue	\$ 7,264,514	\$ 7,452,185	\$ 7,253,812	\$ 6,691,225
	Total General Fund Expense	\$ 6,244,006	\$ 7,774,285	\$ 7,347,803	\$ 7,509,607
	Net	\$ 1,020,508	\$ (322,100)	\$ (93,991)	\$ (818,382)
	Beginning Fund Balance	\$ 4,834,186			
	Revenue	\$ 6,691,225			
	Expenses	\$ 7,509,607			
	Est. Ending Fund Balance	\$ 4,015,804			
	Less airport loan and LDFA	\$ 3,398,472			



## MAJOR STREETS FUND (FUND 202)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
202-100-546-000	State Grants - Highway & Strts (R)	\$ 775,846	\$ 810,556	\$ 810,556	\$ 816,849
202-100-579-000	State Capital Grants (R)	\$ -	\$ 375,000	\$ -	\$ -
202-100-582-000	Cntrb Frm Lcl Units - Barry Co (R)	\$ -	\$ 4,000	\$ -	\$ -
202-100-630-000	Contracted Snow Removal (R)	\$ -	\$ 26,000	\$ -	\$ -
202-100-665-000	Interest Earned On Dep & Invst (R)	\$ 31,740	\$ 20,000	\$ 20,000	\$ 25,000
202-100-672-000	Other Revenue (R)	\$ -	\$ -	\$ -	\$ -
202-100-676-000	Rembursement of Expenditures (R)	\$ -	\$ -	\$ -	\$ -
202-100-677-000	Insurance claims/reimbursemnts (R)	\$ -	\$ -	\$ -	\$ -
202-100-699-101	Transfers In - General Fund (R)	\$ -	\$ 225,000	\$ 225,000	\$ -
	<b>Total Revenue and Other Financing Sources</b>	<b>\$ 807,585</b>	<b>\$ 1,460,556</b>	<b>\$ 1,055,556</b>	<b>\$ 841,849</b>

### Expenditures

#### Street Superintendent

##### Personal Services

202-450-703-000	Administratr/Supervsr Salaries (E)	\$ 17,244	\$ 17,775	\$ 17,775	\$ 18,470
202-450-709-000	Social Security Taxes (E)	\$ 1,268	\$ 1,360	\$ 1,360	\$ 1,413
202-450-710-000	Comp Time Payout (E)	\$ 277	\$ -	\$ -	\$ -
202-450-717-000	MERS Defined Benefit Plan (E)	\$ 18,753	\$ 18,870	\$ 18,870	\$ 21,751
202-450-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 322	\$ -	\$ -	\$ -
202-450-718-000	Health Insurance - Premiums (E)	\$ 4,916	\$ 5,322	\$ 5,322	\$ 5,278
202-450-718-010	Health Insurance - HSA (E)	\$ 293	\$ -	\$ -	\$ -
202-450-719-000	Dental Insurance - Premiums (E)	\$ 302	\$ 276	\$ 276	\$ 273
202-450-721-000	Clothing Allowance (E)	\$ 92	\$ -	\$ -	\$ -
202-450-724-000	Life Insurance (E)	\$ 35	\$ 36	\$ 36	\$ 38
		<b>\$ 43,503</b>	<b>\$ 43,639</b>	<b>\$ 43,639</b>	<b>\$ 47,222</b>

##### Supplies

202-450-768-000	Uniforms (E)	\$ -	\$ -	\$ -	\$ -
202-450-792-000	Software Subscriptions (E)	\$ 80	\$ -	\$ 80	\$ 80
		<b>\$ 80</b>	<b>\$ -</b>	<b>\$ 80</b>	<b>\$ 80</b>

##### Other Charges and Services

202-450-828-000	Uniform/Laundry Services (E)	\$ 62	\$ 150	\$ 50	\$ -
202-450-835-000	Health and Wellness Services (E)	\$ -	\$ 50	\$ 50	\$ -
202-450-848-000	Tablets (E)	\$ 111	\$ 130	\$ 130	\$ 31
202-450-849-000	Cell Phone/Stipend (E)	\$ 122	\$ 123	\$ 123	\$ 122

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
202-450-900-000	Printing and Publishing (E)	\$ -	\$ -	\$ -	\$ -
202-450-909-000	Training (E)	\$ 389	\$ 1,000	\$ 1,000	\$ 500
202-450-910-000	Professional Development (E)	\$ 500	\$ 1,000	\$ 1,000	\$ -
202-450-911-000	Conferences (E)	\$ 200	\$ 200	\$ -	\$ 1,000
202-450-939-000	Workers Compensation Insurance (E)	\$ 70	\$ 100	\$ 100	\$ 30
202-450-940-000	Equipment Fund Rentals (E)	\$ -	\$ 3,500	\$ 3,500	\$ -
		\$ 1,454	\$ 6,253	\$ 5,953	\$ 1,683
	<b>Total Street Superintendent</b>	\$ 45,037	\$ 49,892	\$ 49,672	\$ 48,985
	<b>Construction</b>				
	<b>Supplies</b>				
202-451-751-000	Operating Supplies (E)	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	<b>Total Construction</b>	\$ -	\$ -	\$ -	\$ -
	<b>Routine Maintenance</b>				
	<b>Personal Services</b>				
202-463-702-000	Full-time Wages (E)	\$ 108,338	\$ 156,436	\$ 132,000	\$ 139,460
202-463-703-000	Administratr/Supervsr Salaries (E)	\$ -	\$ 208	\$ -	\$ -
202-463-706-000	Licensing Bonus (E)	\$ 500	\$ 2,500	\$ -	\$ -
202-463-709-000	Social Security Taxes (E)	\$ 9,093	\$ 12,687	\$ 11,000	\$ 11,710
202-463-710-000	Comp Time Payout (E)	\$ 1,436	\$ -	\$ -	\$ 5,364
202-463-712-000	Cash in Lieu of Benefits (E)	\$ 1,052	\$ 1,200	\$ 600	\$ 480
202-463-713-000	Overtime (E)	\$ 8,809	\$ 4,000	\$ 6,000	\$ 387
202-463-713-010	Double Overtime (E)	\$ 264	\$ 500	\$ 600	\$ 71
202-463-714-000	Longevity Pay (E)	\$ 687	\$ 997	\$ 857	\$ 1,148
202-463-716-000	MERS Defined Contributions (E)	\$ 5,430	\$ 6,997	\$ -	\$ 5,606
202-463-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ -	\$ -	\$ -
202-463-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 6,537	\$ 9,572	\$ 9,572	\$ 8,879
202-463-718-000	Health Insurance - Premiums (E)	\$ 25,516	\$ 52,502	\$ 52,502	\$ 37,097
202-463-718-010	Health Insurance - HSA (E)	\$ 1,704	\$ -	\$ 1,700	\$ -
202-463-719-000	Dental Insurance - Premiums (E)	\$ 1,430	\$ 1,820	\$ 1,820	\$ 1,805
202-463-721-000	Clothing Allowance (E)	\$ 460	\$ 552	\$ 552	\$ 621
202-463-724-000	Life Insurance (E)	\$ 241	\$ 274	\$ 274	\$ 324
		\$ 171,497	\$ 250,245	\$ 217,477	\$ 212,952

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Supplies</b>					
202-463-751-000	Operating Supplies (E)	\$ 300	\$ 3,000	\$ 6,500	\$ 3,000
202-463-756-000	Repair & Maintenance Supplies (E)	\$ 15,684	\$ 20,000	\$ 5,000	\$ 20,000
202-463-756-010	Rep & Maint Supplies - Asphalt (E)	\$ 8,094	\$ 20,000	\$ 20,000	\$ 25,000
202-463-756-020	Rep & Mnt Supplies - Storm Swr (E)	\$ 1,397	\$ 20,000	-	\$ 15,000
202-463-763-000	Safety Supplies (E)	\$ 106	\$ 500	\$ 500	\$ 500
202-463-767-000	Clothing (E)	\$ 311	\$ 1,000	\$ 500	\$ 1,200
		\$ 25,892	\$ 64,500	\$ 32,500	\$ 64,700
<b>Other Charges and Services</b>					
202-463-812-000	Pre-employment Screenings (E)	\$ -	\$ -	-	-
202-463-828-000	Uniform/Laundry Services (E)	\$ 1,688	\$ 1,500	\$ 1,800	\$ 1,500
202-463-835-000	Health/Wellness Services (E)	\$ 398	\$ 500	\$ 500	\$ 500
202-463-849-000	Cell Phone/Stipend (E)	\$ 828	\$ 720	\$ 720	\$ 720
202-463-891-000	Licenses and Fees (E)	\$ 10	\$ 500	\$ 500	-
202-463-909-000	Training (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
202-463-929-000	Lawn/Landscaping/Weed Control (E)	\$ 128	\$ 15,000	-	-
202-463-929-010	Contracted Sidewalk Repr/Maint (E)	\$ 153,000	\$ 23,000	\$ 20,000	\$ 25,000
202-463-929-020	Contracted Paving/Blacktop (E)	\$ 15,506	\$ 150,000	\$ 150,000	\$ 150,000
202-463-929-030	Contracted Curb and Gutter (E)	\$ -	\$ 23,000	-	\$ 30,000
202-463-929-040	Contracted Tree Trims/Removals (E)	\$ 17,538	\$ 30,000	\$ 30,000	\$ 20,000
202-463-929-050	Contracted Storm Sewer Maint (E)	\$ -	\$ 44,500	\$ 10,000	\$ 44,500
202-463-939-000	Workers Compensation Insurance (E)	\$ 4,735	\$ 5,500	\$ 5,500	\$ 4,800
202-463-940-000	Equipment Fund Rentals (E)	\$ 28,498	\$ 60,000	\$ 35,000	\$ 60,000
202-463-940-010	Rentals (E)	\$ -	\$ 5,000	\$ 5,000	-
202-463-944-000	Inspection Services (E)	\$ -	\$ 2,500	\$ 2,500	-
202-463-946-000	Engineering Services (E)	\$ 5,362	\$ 55,000	\$ 55,000	\$ 15,000
		\$ 227,691	\$ 417,720	\$ 317,520	\$ 353,020
<b>Capital Outlay</b>					
202-463-974-000	Land Improv - Depreciable (E)	\$ 121,304	\$ 680,000	\$ 124,000	-
202-463-974-010	Land Improvements - Non-deprec (E)	\$ -	-	-	-
		\$ 121,304	\$ 680,000	\$ 124,000	-
	<b>Total Routine Maintenance</b>	\$ 546,385	\$ 1,412,465	\$ 691,497	\$ 630,672

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Traffic Services</b>					
<b>Supplies</b>					
202-474-751-000	Operating Supplies (E)	\$ 1,943 \$	8,000 \$	3,000 \$	6,000
202-474-756-000	Repair & Maintenance Supplies (E)	\$ 713 \$	2,000 \$	2,500 \$	2,000
		\$ 2,656 \$	10,000 \$	5,500 \$	8,000
<b>Other Charges and Services</b>					
202-474-920-000	Electric (E)	\$ 3,556 \$	4,000 \$	4,000 \$	3,800
202-474-929-000	Cont Line Painting/Pvmt Markng (E)	\$ 21,954 \$	30,000 \$	24,400 \$	25,000
202-474-934-000	Electrical Repair Services (E)	\$ 418 \$	3,000 \$	3,000 \$	500
202-474-935-000	Property Liability Insurance (E)	\$ 98 \$	115 \$	115 \$	110
202-474-940-000	Equipment Fund Rentals (E)	\$ 11,590 \$	1,000 \$	25,000 \$	13,500
		\$ 37,616 \$	38,115 \$	56,515 \$	42,910
	<b>Total Traffic Services</b>	\$ 40,271 \$	48,115 \$	62,015 \$	50,910
<b>Winter Maintenance</b>					
<b>Personal Services</b>					
202-478-702-000	Full-time Wages (E)	\$ - \$	- \$	- \$	-
202-478-709-000	Social Security Taxes (E)	\$ - \$	497 \$	- \$	-
202-478-713-000	Overtime (E)	\$ - \$	6,000 \$	- \$	-
202-478-713-010	Double Overtime (E)	\$ - \$	- \$	- \$	-
202-478-716-000	MERS Defined Contributions (E)	\$ - \$	650 \$	- \$	-
202-478-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ - \$	- \$	- \$	-
		\$ - \$	7,147 \$	- \$	-
<b>Supplies</b>					
202-478-755-000	Road Salt Supplies (E)	\$ 18,352 \$	35,000 \$	30,000 \$	35,000
		\$ 18,352 \$	35,000 \$	30,000 \$	35,000
<b>Other Charges and Services</b>					
202-478-939-000	Workers Compensation Insurance (E)	\$ 305 \$	350 \$	350 \$	310
202-478-940-000	Equipment Fund Rentals (E)	\$ 11,454 \$	40,000 \$	35,000 \$	40,000
		\$ 11,760 \$	40,350 \$	35,350 \$	40,310
	<b>Total Winter Maintenance</b>	\$ 30,112 \$	82,497 \$	65,350 \$	75,310

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Other Financing Uses</b>					
202-965-995-203	Transfers Out - Local Streets (E)	\$ 150,000 \$	150,000 \$	150,000 \$	150,000
		\$ 150,000 \$	150,000 \$	150,000 \$	150,000
	Total Major Streets Revenue	\$ 807,585 \$	1,460,556 \$	1,055,556 \$	841,849
	Total Major Streets Expenditures	\$ 811,806 \$	1,742,969 \$	1,018,534 \$	955,876
	Net	\$ (4,221) \$	(282,413) \$	37,022 \$	(114,027)
	Beginning Fund Balance	\$ 848,202			
	Revenue	\$ 841,849			
	Expenses	\$ 955,876			
	Est. Ending Fund Balance	\$ 734,175			

## LOCAL STREETS FUND (FUND 203)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
203-100-546-000	State Grants - Highway & Strls (R)	\$ 315,641	\$ 329,772	\$ 329,772	\$ 332,551
203-100-573-000	Local Comm Stabilization Share (R)	\$ 33,956	\$ 36,000	\$ 35,000	\$ 33,000
203-100-665-000	Interest Earned On Dep & Invst (R)	\$ 5,005	\$ 8,000	\$ 5,000	\$ 5,000
203-100-699-101	Transfers In - General Fund (R)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 100,000
203-100-699-202	Transfers In - Major Streets (R)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
	<b>Total Revenue and Other Financing Sources</b>	<b>\$ 654,602</b>	<b>\$ 673,772</b>	<b>\$ 669,772</b>	<b>\$ 620,551</b>
<b>Expenditures</b>					
<b>Street Superintendent</b>					
<b>Personal Services</b>					
203-450-703-000	Administratr/Supervsr Salaries (E)	\$ 17,244	\$ 17,755	\$ 17,755	\$ 18,470
203-450-709-000	Social Security Taxes (E)	\$ 1,284	\$ 1,358	\$ 1,358	\$ 113
203-450-717-000	MERS Defined Benefit Plan (E)	\$ 18,753	\$ 18,870	\$ 18,870	\$ 21,751
203-450-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 322	\$ -	\$ -	\$ -
203-450-718-000	Health Insurance - Premiums (E)	\$ 4,916	\$ 5,322	\$ 5,322	\$ 5,075
203-450-718-010	Health Insurance - HSA (E)	\$ 293	\$ -	\$ -	\$ -
203-450-719-000	Dental Insurance - Premiums (E)	\$ 580	\$ 276	\$ 276	\$ 273
203-450-721-000	Clothing Allowance (E)	\$ 138	\$ -	\$ -	\$ -
203-450-724-000	Life Insurance (E)	\$ 35	\$ 36	\$ 36	\$ 38
		\$ 43,565	\$ 43,617	\$ 43,617	\$ 45,719
<b>Supplies</b>					
203-450-792-000	Software Subscriptions (E)	\$ 160	\$ -	\$ 160	\$ 80
		\$ 160	\$ -	\$ 160	\$ 80
<b>Other Charges and Services</b>					
203-450-828-000	Uniform/Laundry Services (E)	\$ 17	\$ 100	\$ 30	\$ 100
203-450-848-000	Tablets (E)	\$ 111	\$ 130	\$ 130	\$ 31
203-450-849-000	Cell Phone/Stipend (E)	\$ 122	\$ 123	\$ 123	\$ 122
203-450-900-000	Printing and Publishing (E)	\$ -	\$ -	\$ -	\$ -
203-450-909-000	Training (E)	\$ -	\$ 500	\$ 500	\$ 500
203-450-910-000	Professional Development (E)	\$ -	\$ 500	\$ 500	\$ -
203-450-911-000	Conferences (E)	\$ -	\$ 250	\$ 250	\$ 250
203-450-939-000	Workers Compensation Insurance (E)	\$ 70	\$ 100	\$ 100	\$ 30
203-450-940-000	Equipment Fund Rentals (E)	\$ 2,892	\$ 1,000	\$ 3,000	\$ 1,000
		\$ 3,212	\$ 2,703	\$ 4,633	\$ 2,033
	<b>Total Street Superintendent</b>	<b>\$ 46,937</b>	<b>\$ 46,320</b>	<b>\$ 48,410</b>	<b>\$ 47,832</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b><u>Routine Maintenance</u></b>					
<b><u>Personal Services</u></b>					
203-463-702-000	Full-time Wages (E)	\$ 161,918	\$ 174,654	\$ 174,654	\$ 169,265
203-463-703-000	Administratr/Supervsr Salaries (E)	\$ -	\$ -	\$ -	\$ -
203-463-704-000	Part-time Wages (E)	\$ -	\$ -	\$ -	\$ -
203-463-706-000	Licensing Bonus (E)	\$ 750	\$ 2,000	\$ 2,000	\$ -
203-463-709-000	Social Security Taxes (E)	\$ 13,595	\$ 14,334	\$ 14,334	\$ 14,463
203-463-710-000	Comp Time Payout (E)	\$ 2,154	\$ 2,500	\$ 2,500	\$ 6,510
203-463-712-000	Cash in Lieu of Benefits (E)	\$ 1,578	\$ 720	\$ 720	\$ 720
203-463-713-000	Overtime (E)	\$ 11,708	\$ 5,000	\$ 5,000	\$ 8,826
203-463-713-010	Double Overtime (E)	\$ 396	\$ 1,000	\$ 1,000	\$ 1,614
203-463-714-000	Longevity Pay (E)	\$ 1,030	\$ 1,495	\$ 1,495	\$ 1,420
203-463-716-000	MERS Defined Contributions (E)	\$ 8,145	\$ 8,362	\$ 8,362	\$ 6,803
203-463-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ -	\$ -	\$ -
203-463-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 9,806	\$ 10,603	\$ 10,603	\$ 10,776
203-463-718-000	Health Insurance - Premiums (E)	\$ 38,275	\$ 53,211	\$ 43,500	\$ 40,830
203-463-718-010	Health Insurance - HSA (E)	\$ 2,556	\$ -	\$ 300	\$ -
203-463-719-000	Dental Insurance Premium (E)	\$ 1,591	\$ 2,729	\$ 500	\$ 2,370
203-463-721-000	Clothing Allowance (E)	\$ 690	\$ 828	\$ -	\$ 759
203-463-724-000	Life Insurance (E)	\$ 361	\$ 411	\$ 100	\$ 396
		\$ 254,552	\$ 277,847	\$ 265,068	\$ 264,752
<b><u>Supplies</u></b>					
203-463-751-000	Operating Supplies (E)	\$ 1,071	\$ 1,500	\$ 6,000	\$ 3,000
203-463-756-000	Repair & Maintenance Supplies (E)	\$ 3,635	\$ 25,000	\$ 25,000	\$ 25,000
203-463-756-010	Rep & Maint Supplies - Asphalt (E)	\$ 4,898	\$ 6,500	\$ 6,500	\$ 8,000
203-463-756-020	Rep & Mnt Supplies - Storm Swr (E)	\$ 6,083	\$ 5,000	\$ -	\$ 5,000
203-463-767-000	Clothing (E)	\$ 474	\$ 500	\$ 500	\$ 700
		\$ 16,161	\$ 38,500	\$ 38,000	\$ 41,700
<b><u>Other Charges and Services</u></b>					
203-463-828-000	Uniform/Laundry Service (E)	\$ 2,578	\$ 2,100	\$ 2,600	\$ 2,500
203-463-835-000	Health/Wellness Services (E)	\$ 499	\$ 500	\$ 500	\$ 500
203-463-849-000	Cell Phone/Stipend (E)	\$ 1,242	\$ 1,080	\$ 1,100	\$ 1,080
203-463-891-000	Licenses and Fees (E)	\$ 97	\$ 350	\$ 350	\$ 350
203-463-909-000	Training (E)	\$ 687	\$ 1,000	\$ 1,000	\$ 1,000
203-463-929-000	Lawn/Landscaping/Weed Control (E)	\$ 1,880	\$ 2,000	\$ 2,500	\$ 2,500
203-463-929-010	Contracted Sidewalk Repr/Maint (E)	\$ 25,315	\$ 15,000	\$ -	\$ 50,000
203-463-929-020	Contracted Paving/Blacktop (E)	\$ 35,000	\$ -	\$ 50,000	\$ 50,000
203-463-929-030	Contracted Curb and Gutter (E)	\$ -	\$ 15,000	\$ -	\$ 15,000
203-463-929-040	Contracted Tree Trims/Removals (E)	\$ 31,678	\$ 33,000	\$ 30,000	\$ 30,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
203-463-929-050	Contracted Storm Sewer Maint (E)	\$ -	\$ 34,500	\$ -	\$ -
203-463-929-060	Dust Control (E)	\$ 5,044	\$ 15,000	\$ 15,000	\$ 15,000
203-463-939-000	Workers Compensation Insurance (E)	\$ 7,104	\$ 8,300	\$ 8,300	\$ 7,200
203-463-940-000	Equipment Fund Rentals (E)	\$ 70,844	\$ 130,000	\$ 80,000	\$ 75,000
203-463-946-000	Engineering Services	\$ -	\$ -	\$ -	\$ -
		\$ 181,967	\$ 257,830	\$ 191,350	\$ 250,130
<b>Capital Outlay</b>					
203-463-974-010	Land Improvements - Non-depreciable	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	<b>Total Routine Maintenance</b>	\$ 452,680	\$ 574,177	\$ 494,418	\$ 556,582
<b>Traffic Services</b>					
<b>Supplies</b>					
203-474-751-000	Operating Supplies (E)	\$ 1,020	\$ 7,000	\$ 6,000	\$ -
203-474-756-000	Repair & Maintenance Supplies (E)	\$ 1,821	\$ 1,000	\$ 1,000	\$ -
		\$ 2,841	\$ 8,000	\$ 7,000	\$ -
<b>Other Charges and Services</b>					
203-474-929-000	Cont Line Painting/Pvmt Markng (E)	\$ 1,667	\$ 2,000	\$ 1,481	\$ 2,000
203-474-935-000	Property Liability Insurance (E)	\$ -	\$ -	\$ -	\$ -
203-474-940-000	Equipment Fund Rentals (E)	\$ 239	\$ 500	\$ 500	\$ 700
		\$ 1,906	\$ 2,500	\$ 1,981	\$ 2,700
	<b>Total Traffic Services</b>	\$ 4,747	\$ 10,500	\$ 8,981	\$ 2,700
<b>Winter Maintenance</b>					
<b>Supplies</b>					
203-478-755-000	Road Salt Supplies (E)	\$ 18,495	\$ 32,000	\$ 30,000	\$ 34,000
		\$ 18,495	\$ 32,000	\$ 30,000	\$ 34,000
<b>Other Charges and Services</b>					
203-478-939-000	Workers Compensation Insurance (E)	\$ 407	\$ 550	\$ 550	\$ 410
203-478-940-000	Equipment Fund Rentals (E)	\$ 22,667	\$ 45,000	\$ 45,000	\$ 47,000
		\$ 23,074	\$ 45,550	\$ 45,550	\$ 47,410
	<b>Total Winter Maintenance</b>	\$ 41,568	\$ 77,550	\$ 75,550	\$ 81,410



GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
	Total Local Streets Revenue	\$ 654,602 \$	673,772 \$	669,772 \$	620,551
	Total Local Streets Expenditures	\$ 545,932 \$	708,547 \$	627,359 \$	688,524
	Net	\$ 108,670 \$	(34,775) \$	42,413 \$	(67,973)
	Beginning Fund Balance	\$ 351,468			
	Revenue	\$ 620,551			
	Expenses	\$ 688,524			
	Est. Ending Fund Balance	\$ 283,495			

## RIVERSIDE CEMETERY FUND (FUND 209)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
209-100-403-000	Current Prpty Taxes - Cemetery (R)	\$ 204,595	\$ 196,069	\$ 196,069	\$ 201,951
209-100-432-000	Paymnt In Lieu of Taxes (PILT) (R)	\$ 955	\$ 960	\$ 960	\$ 1,000
209-100-437-000	Industrial Facilities Taxes (R)	\$ 1,923	\$ 2,750	\$ 2,000	\$ 1,500
209-100-445-000	Penalties & Interest on Taxes (R)	\$ 476	\$ 400	\$ 1,169	\$ 450
209-100-496-000	Burial Open/Close Fees (R)	\$ 11,225	\$ 12,000	\$ 12,000	\$ 12,000
209-100-573-000	Local Comm Stabilization Share (R)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
209-100-629-000	Monument Foundation Fees (R)	\$ 6,007	\$ 7,000	\$ 7,000	\$ 7,000
209-100-642-000	Cemetery Burial Rights Sales (R)	\$ 8,700	\$ 10,000	\$ 6,000	\$ 6,500
209-100-665-000	Interest Earned On Dep & Invst (R)	\$ 17,594	\$ 7,500	\$ 7,500	\$ 4,000
	<b>Total Revenue and Other Financing Sources</b>	<b>\$ 251,475</b>	<b>\$ 237,679</b>	<b>\$ 233,698</b>	<b>\$ 235,401</b>

### Expenditures

#### **Personal Services**

209-567-703-000	Administratr/Supervsr Salaries (E)	\$ 8,789	\$ 9,700	\$ 9,700	\$ 9,561
209-567-709-000	Social Security Taxes (E)	\$ 664	\$ 742	\$ 742	\$ 731
209-567-716-000	MERS Defined Contributions (E)	\$ 362	\$ 436	\$ 436	\$ 366
209-567-717-010	MERS Defined Benefit Hybrid (E)	\$ 557	\$ 534	\$ 534	\$ 590
209-567-718-000	Health Insurance - Premiums (E)	\$ 601	\$ 710	\$ 710	\$ 780
209-567-718-010	Health Insurance - HSA (E)	\$ 30	\$ -	\$ -	\$ 43
209-567-719-000	Dental Insurance Premium (E)	\$ 255	\$ 35	\$ 35	\$ 35
209-567-724-000	Life Insurance (E)	\$ 13	\$ 14	\$ 14	\$ 15
		<b>\$ 11,270</b>	<b>\$ 12,171</b>	<b>\$ 12,171</b>	<b>\$ 12,121</b>

#### **Supplies**

209-567-751-000	Operating Supplies (E)	\$ 369	\$ 1,000	\$ 1,000	\$ 500
		<b>\$ 369</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 500</b>

#### **Other Charges and Services**

209-567-808-000	Sexton Contracted Services (E)	\$ 83,250	\$ 93,000	\$ 93,000	\$ 85,000
209-567-826-000	Open/Closing Services (E)	\$ 11,400	\$ 12,000	\$ 12,000	\$ 12,000
209-567-849-000	Cell Phone/Stipend (E)	\$ 30	\$ 36	\$ 36	\$ 36
209-567-886-000	Photography/Videography (E)	\$ -	\$ -	\$ -	\$ 500
209-567-900-000	Printing and Publishing (E)	\$ 537	\$ 500	\$ 500	\$ 600
209-567-918-000	Water/Sewer (E)	\$ 152	\$ 500	\$ 500	\$ 500
209-567-920-000	Electric (E)	\$ 350	\$ 400	\$ 400	\$ 400
209-567-929-000	Grounds Repair and Maintenance (E)	\$ 8,837	\$ 12,000	\$ 10,000	\$ 10,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
209-567-929-010	Monument Found Settings & Rep (E)	\$ 47,331	\$ 40,000	\$ 42,500	\$ 40,000
209-567-929-020	Tree Trimming and Removals (E)	\$ 1,837	\$ 2,500	\$ 2,500	\$ 2,500
209-567-933-000	Software Maintenance Agreements (E)	\$ 716	\$ 650	\$ 650	\$ 725
209-567-935-000	Property Liability Insurance (E)	\$ 399	\$ 500	\$ 500	\$ 465
209-567-939-000	Workers Compensation Insurance (E)	\$ 36	\$ 60	\$ 60	\$ 36
209-567-940-000	Equipment Fund Rentals (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
		\$ 154,874	\$ 163,146	\$ 163,646	\$ 153,762
Capital Outlay					
209-567-974-010	Land Improvements - Non-deprcb (E)	\$ -	\$ 10,000	\$ 10,000	\$ 7,500
209-567-975-000	Bldg & Bldg Imprvmt - Deprecbl (E)	\$ -	\$ -	\$ -	\$ 5,000
		\$ -	\$ 10,000	\$ 10,000	\$ 12,500
<b>Total Expenditures</b>		\$ 166,514	\$ 186,317	\$ 186,817	\$ 178,883
Revenue		\$ 251,475	\$ 237,679	\$ 233,698	\$ 235,401
Expenses		\$ 166,514	\$ 186,317	\$ 186,817	\$ 178,883
Net		\$ 84,961	\$ 51,362	\$ 46,881	\$ 56,518
Beginning Fund Balance					
Revenue		\$ 498,625			
Expenses		\$ 235,401			
Est. Ending Fund Balance		\$ 178,883			
Est. Ending Fund Balance		\$ 555,143			

## BROWNFIELDS REDEVELOPMENT FUND (FUND 243)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b><u>Revenue</u></b>					
243-100-404-000	Current Property Taxes - Captr (R)	\$ 110,139	\$ 63,000	\$ 63,000	\$ 140,000
243-100-665-000	Interest Earned On Dep & Invst (R)	\$ (4,545)	200	200	450
	<b><i>Total Revenue and Other Financing Sources</i></b>	<b>\$ 105,594</b>	<b>\$ 63,200</b>	<b>\$ 63,200</b>	<b>\$ 140,450</b>

### **Expenditures**

#### **Other Charges and Services**

243-732-803-000	Administrative Services (E)	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000
243-732-955-010	Miscellaneous - NEZ (E)	\$ -	\$ 34,000	\$ 34,000	\$ 30,000
243-732-992-000	Interest Payment (E)	\$ 6,728	\$ 7,000	\$ 7,000	\$ 7,000
		\$ 8,728	\$ 45,000	\$ 45,000	\$ 41,000

<b><i>Total Expenditures</i></b>	\$ 8,728	\$ 45,000	\$ 45,000	\$ 41,000
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Revenue	\$ 105,594	\$ 63,200	\$ 63,200	\$ 140,450
Expenses	\$ 8,728	\$ 45,000	\$ 45,000	\$ 41,000
Net	\$ 96,865	\$ 18,200	\$ 18,200	\$ 99,450
Beginning Fund Balance				
Revenue	\$ (199,954)			
Expenses	\$ 140,450			
Est. Ending Fund Balance	\$ 41,000			
Est. Ending Fund Balance	\$ (100,504)			

# DOWNTOWN DEVELOPMENT AUTHORITY FUND (FUND 248)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
248-100-404-000	Current Property Taxes - Captr (R)	\$ 695,713	\$ 725,000	\$ 750,000	\$ 760,000
248-100-573-000	Local Comm Stabilization Share (R)	\$ -	\$ 60,000	\$ 51,400	\$ 50,000
248-100-642-000	Sculpture Sales (R)	\$ -	\$ 5,000	\$ -	\$ 5,000
248-100-648-000	Application Fees (R)	\$ 300	\$ 1,000	\$ 400	\$ 500
248-100-654-000	Electricity Use Fee (R)	\$ 253	\$ 250	\$ 371	\$ 300
248-100-665-000	Interest Earned On Dep & Invst (R)	\$ 97,693	\$ 16,000	\$ 16,000	\$ 20,000
248-100-675-000	Sponsorships (R)	\$ 1,050	\$ 700	\$ -	\$ 500
248-100-672-000	Other Revenue	\$ -	\$ -	\$ 474,500	\$ -
248-100-696-010	Streetscape Bond Proceeds (R)	\$ 2,768,604	\$ -	\$ -	\$ -
	<b>Total Revenue</b>	<b>\$ 3,563,612</b>	<b>\$ 807,950</b>	<b>\$ 1,292,671</b>	<b>\$ 836,300</b>

## Expenditures

### Supplies

248-728-772-000	Promotions Supplies (E)	\$ -	\$ 500	\$ -	\$ -
		\$ -	\$ 500	\$ -	\$ -

### Other Charges and Services

248-728-801-000	Professional Services (E)	\$ 41,100	\$ -	\$ 500	\$ 500
248-728-803-000	Administrative Services (E)	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
248-728-806-000	Legal Services (E)	\$ 26,182	\$ 500	\$ 500	\$ -
248-728-807-000	Planning Services (E)	\$ -	\$ 2,000	\$ 2,000	\$ 5,000
248-728-816-000	Security Services (E)	\$ -	\$ -	\$ -	\$ 1,167
248-728-824-000	Other Professional Services (E)	\$ -	\$ -	\$ -	\$ 22,200
248-728-830-000	Other Contracted Services (E)	\$ -	\$ -	\$ -	\$ 67,000
248-728-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ 100	\$ 100	\$ -
248-728-872-000	Special Assessment - Parking (E)	\$ -	\$ 15,962	\$ 15,962	\$ 15,962
248-728-879-000	Website (E)	\$ 965	\$ 650	\$ 650	\$ 1,000
248-728-882-000	Advertising - Social Media (E)	\$ 11,500	\$ 13,000	\$ 13,000	\$ 13,000
248-728-883-000	Advertising - Print (E)	\$ 1,559	\$ 5,000	\$ 5,000	\$ 5,000
248-728-884-000	Advertising - Billboards (E)	\$ 12,500	\$ 9,000	\$ 9,000	\$ 9,000
248-728-885-000	Advertising - Radio (E)	\$ 1,453	\$ 2,000	\$ 2,000	\$ 2,000
248-728-886-000	Photography/Videography (E)	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
248-728-887-000	Speakers/Performers (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
248-728-891-000	Licenses and Fees (E)	\$ -	\$ 250	\$ 250	\$ 250
248-728-900-000	Printing and Publishing (E)	\$ 2,005	\$ 8,000	\$ 8,000	\$ 5,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
248-728-905-000	Contributions to Other Gvrnmnt (E)	\$ 16,525	\$ 498,229	\$ 647,336	\$ 200,000
248-728-906-000	Promotions/Marketing (E)	\$ 2,498	\$ 500	\$ 46,000	\$ 50,000
248-728-907-000	Sponsorships/Donations (E)	\$ 5,400	\$ 14,000	\$ 14,000	\$ 17,000
248-728-911-000	Conferences (E)	\$ -	\$ 1,000	\$ 500	\$ 1,000
248-728-912-000	Meetings (E)	\$ -	\$ 100	\$ 100	\$ 100
248-728-915-000	Memberships (E)	\$ 284	\$ 600	\$ 600	\$ 600
248-728-918-000	Water/Sewer (E)	\$ 8,512	\$ -	\$ 11,500	\$ 10,000
248-728-920-000	Electric (E)	\$ 550	\$ -	\$ 700	\$ 2,500
248-728-921-000	Natural Gas (E)	\$ 91	\$ -	\$ 700	\$ 700
248-728-929-000	Grounds Repair and Maintenance (E)	\$ -	\$ -	\$ 9,000	\$ 37,550
248-728-929-010	Snowplowing/Snow Removal (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
248-728-930-000	Repair & Maintenance (E)	\$ 1,689	\$ 100	\$ 100	\$ 1,000
248-728-940-000	Equipment Fund Rentals (E)	\$ 8,547	\$ 5,000	\$ 5,000	\$ -
<b>Capital Outlay</b>		\$ 141,359	\$ 620,991	\$ 837,498	\$ 512,529
248-728-974-000	Land Improvements - Depreciabl (E)	\$ 2,608,815	\$ -	\$ 785,836	\$ 20,000
248-728-974-010	Land Improvements - Non-deprec (E)	\$ 22,291	\$ 14,500	\$ 14,500	\$ 8,000
248-728-978-010	Technology - Non-depreciable (E)	\$ 3,451	\$ -	\$ -	\$ -
248-728-991-000	Facade Improvement Grants (E)	\$ 15,643	\$ 50,000	\$ 50,000	\$ 50,000
		\$ 2,650,199	\$ 64,500	\$ 850,336	\$ 78,000
<b>Debt Service</b>					
248-728-992-000	Interest payment (E)	\$ 73,407	\$ 197,400	\$ 107,400	\$ 103,700
248-728-993-000	Principal payment	\$ -	\$ -	\$ 90,000	\$ 95,000
		\$ 73,407	\$ 197,400	\$ 197,400	\$ 198,700
<b>Total Expenditures</b>		\$ 2,864,965	\$ 883,391	\$ 1,885,234	\$ 789,229
Revenue		\$ 3,563,612	\$ 807,950	\$ 1,292,671	\$ 836,300
Expenses		\$ 2,864,965	\$ 883,391	\$ 1,885,234	\$ 789,229
Net		\$ 698,647	\$ (75,441)	\$ (592,563)	\$ 47,071
Beginning Fund Balance					
Revenue		\$ 760,141			
Expenses		\$ 836,300			
Est. Ending Fund Balance		\$ 789,229			
Est. Ending Fund Balance		\$ 807,212			

## POLICE DRUG ENFORCEMENT FUND (FUND 265)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
265-100-505-000	Federal Grants - Public Safety (R)	\$ -	\$ 2,300	\$ -	\$ -
265-100-661-000	Drug Forfeiture Funds (R)	\$ 651	\$ -	\$ -	\$ -
265-100-665-000	Interest Earned on Depts & Inv (R)	\$ -	\$ 200	\$ -	\$ -
265-100-672-000	Other Revenue (R)	\$ 300	\$ -	\$ 30	\$ -
	<b>Total Revenue</b>	<b>\$ 951</b>	<b>\$ 2,500</b>	<b>\$ 30</b>	<b>\$ -</b>

### Expenditures

#### Other Charges and Services

265-301-751-000	Operating Supplies (E)	\$ 2,590	\$ -	\$ -	\$ -
265-301-768-000	Uniforms (E)	\$ 2,365	\$ 5,000	\$ (480)	\$ 5,000
265-301-933-000	Software Maintenance Agreement (E)	\$ -	\$ 600	\$ 600	\$ -
		\$ 4,955	\$ 5,600	\$ 120	\$ 5,000

### Total Expenditures

		\$ 4,955	\$ 5,600	\$ 120	\$ 5,000
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Revenue	\$ 951	\$ 2,500	\$ 30	\$ -
Expenses	\$ 4,955	\$ 5,600	\$ 120	\$ 5,000
Net	\$ (4,004)	\$ (3,100)	\$ (90)	\$ (5,000)

Beginning Fund Balance				
Revenue	\$ 8,762			
Expenses	\$ -			
Est. Ending Fund Balance	\$ 5,000			
Est. Ending Fund Balance	\$ 3,762			

## POLICE TRAINING FUND (FUND 266)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
266-100-543-000	State Grants - Public Safety (R)	\$ -	\$ 1,825	\$ 1,825	\$ 2,000
266-100-665-000	Interest Earned on Dep & Inv (R)	\$ 225	\$ 75	\$ 100	\$ 100
266-100-699-101	Transfers In - General Fund (R)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	<b>Total Revenue</b>	<b>\$ 1,725</b>	<b>\$ 3,400</b>	<b>\$ 3,425</b>	<b>\$ 3,600</b>

### Expenditures

#### Other Charges and Services

266-320-780-000	Training Supplies (E)	\$ -	\$ 1,800	\$ 1,800	\$ 3,000
266-320-909-000	Training (E)	\$ -	\$ 1,600	\$ 1,600	\$ 2,000
266-320-915-000	Memberships (E)	\$ 1,857	\$ 1,500	\$ 1,500	\$ 1,800
		\$ 1,857	\$ 4,900	\$ 4,900	\$ 6,800

#### **Total Expenditures**

		\$ 1,857	\$ 4,900	\$ 4,900	\$ 6,800
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Revenue	\$ 1,725	\$ 3,400	\$ 3,425	\$ 3,600
Expenses	\$ 1,857	\$ 4,900	\$ 4,900	\$ 6,800
Net	\$ (133)	\$ (1,500)	\$ (1,475)	\$ (3,200)
Beginning Fund Balance	\$ 3,274			
Revenue	\$ 3,600			
Expenses	\$ 6,800			
Est. Ending Fund Balance	\$ 74			



## LIBRARY FUND (FUND 271)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
<b>Federal Sources</b>					
271-100-502-000	Universal Service Fund - eRate (R)	\$ 23,600	\$ 16,320	\$ 19,700	\$ 16,367
271-100-502-792	Federal Grant - MDEQ Brownfld (R)	\$ -	-	\$	-
271-100-523-000	Federal Grants - Rec & Culturl (R)	\$ -	-	\$	-
271-100-528-000	Federal Grants - Other (R)	\$ -	-	\$	-
		\$ 23,600	\$ 16,320	\$ 19,700	\$ 16,367
<b>State Sources</b>					
271-100-540-000	State Aid (R)	\$ 13,704	\$ 12,750	\$ 14,235	\$ 13,500
271-100-566-000	State Grant - Library of Mich (R)	\$ -	-	\$	-
		\$ 13,704	\$ 12,750	\$ 14,235	\$ 13,500
<b>Intergovernmental Sources</b>					
271-100-581-792	Contribtns Frm Lcl Units - DDA (R)	\$ -	-	\$	-
271-100-583-000	Contributions From Othr Twnshp (R)	\$ 464,346	\$ 400,000	\$ 423,084	\$ 435,000
		\$ 464,346	\$ 400,000	\$ 423,084	\$ 435,000
<b>Charges for Services</b>					
271-100-637-000	FOIA Fees (R)	\$ -	-	\$	-
271-100-649-000	Printing/Fax Fees (R)	\$ 8,510	\$ 8,100	\$ 8,100	\$ 8,100
271-100-651-000	Non-resident Fees (R)	\$ 1,050	\$ 850	\$ 1,350	\$ 850
		\$ 9,560	\$ 8,950	\$ 9,450	\$ 8,950
<b>Fines and Forfeits</b>					
271-100-658-000	Penal Fines (R)	\$ 6,959	\$ 13,000	\$ 13,000	\$ 7,600
271-100-659-000	Overdue Fines (R)	\$ 1,970	\$ 1,200	\$ 1,200	\$ 1,200
		\$ 8,930	\$ 14,200	\$ 14,200	\$ 8,800
<b>Investment Income and Rentals</b>					
271-100-665-000	Interest Earned On Dep & Invst (R)	\$ 27,858	\$ 12,000	\$ 12,000	\$ 10,000
271-100-667-000	Facility Rentals (R)	\$ 1,210	\$ 1,100	\$ 1,400	\$ 1,200
		\$ 29,068	\$ 13,100	\$ 13,400	\$ 11,200
<b>Other Revenue</b>					
271-100-672-000	Other Revenue (R)	\$ 4,690	\$ 4,000	\$ 2,500	\$ 2,000
271-100-674-000	Private Contribtns & Donations (R)	\$ 96,623	\$ 15,000	\$ 18,815	\$ 18,000
271-100-674-010	BCF Contributions (R)	\$ 717,157	\$ 16,000	\$ 16,000	\$ 16,000
271-100-674-020	Other Contributions & Donatns (R)	\$ -	-	\$	-
271-100-674-030	Donations - Self-checkout Repl (R)	\$ -	-	\$	-
271-100-674-792	Private Cont & Dnrs - Cap Cmpg (R)	\$ -	-	\$	-
271-100-675-792	Private Contrb & Donors - BCF (R)	\$ -	-	\$	-

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
271-100-676-000	Reimbursement of Expenditures (R)	\$ -	\$ -	\$ 53,326	\$ -
271-100-677-000	Insurance Claims/Reimbursement (R)	\$ 250	-	\$	\$ -
271-100-687-000	Refunds and Rebates (R)	\$ -	-	\$	\$ -
		\$ 818,720	\$ 35,000	\$ 90,641	\$ 36,000
271-100-699-101	Transfers In - General Fund (R)	\$ 164,949	\$ 173,196	\$ 173,196	\$ 180,124
		\$ 164,949	\$ 173,196	\$ 173,196	\$ 180,124
	<b>Total Revenue and Other Financing Sources</b>	<b>\$ 1,532,876</b>	<b>\$ 673,516</b>	<b>\$ 757,906</b>	<b>\$ 709,941</b>
<b>Expenditures</b>					
<b>Personal Services</b>					
271-790-702-000	Full-time Wages (E)	\$ 108,395	\$ 111,059	\$ 111,059	\$ 113,880
271-790-703-000	Administratr/Supervsr Salaries (E)	\$ 55,723	\$ 74,913	\$ 74,913	\$ 50,003
271-790-704-000	Part-time Wages (E)	\$ 109,731	\$ 102,271	\$ 102,271	\$ 114,977
271-790-704-010	Part-time Wages- Library Maint (E)	\$ 15,290	\$ 16,119	\$ 16,119	\$ 7,560
271-790-709-000	Social Security Taxes (E)	\$ 21,701	\$ 23,471	\$ 23,471	\$ 21,910
271-790-712-000	Cash in Lieu of Benefits (E)	\$ 1,015	\$ 2,400	\$ 2,400	\$ 2,400
271-790-713-000	Overtime (E)	\$ 29	\$ 50	\$ 50	\$ 50
271-790-716-000	MERS Defined Contributions (E)	\$ 4,422	\$ 4,997	\$ 4,997	\$ 6,277
271-790-717-000	MERS Defined Benefit Plan (E)	\$ 53,256	\$ 60,505	\$ 60,505	\$ -
271-790-717-010	MERS Defind Benefit Hybrid Pln (E)	\$ 6,501	\$ 6,108	\$ 6,108	\$ 10,111
271-790-718-000	Health Insurance - Premiums (E)	\$ 59,709	\$ 55,340	\$ 55,340	\$ 53,976
271-790-718-010	Health Insurance - HSA (E)	\$ 3,350	\$ -	\$ -	\$ 2,054
271-790-719-000	Dental Insurance Premium (E)	\$ 3,167	\$ 3,503	\$ 3,503	\$ 3,571
271-790-724-000	Life Insurance (E)	\$ 479	\$ 485	\$ 485	\$ 510
		\$ 442,767	\$ 461,221	\$ 461,221	\$ 387,279
<b>Supplies</b>					
271-790-751-000	Processing Supplies (E)	\$ 1,259	\$ 1,400	\$ 1,400	\$ 1,400
271-790-756-000	Repair & Maintenance Supplies (E)	\$ 903	\$ 350	\$ 250	\$ 350
271-790-760-000	Maintenance Suppls - Custodial (E)	\$ 298	\$ 350	\$ 500	\$ 438
271-790-761-000	Building Supplies (E)	\$ 2,683	\$ 1,500	\$ 2,000	\$ 1,650
271-790-762-000	Wellness/Medical Supplies (E)	\$ 283	\$ 225	\$ 360	\$ 275
271-790-765-000	Small Tools (E)	\$ -	\$ -	\$ -	\$ -
271-790-766-000	Disposable Technology (E)	\$ 1,017	\$ 1,300	\$ 1,600	\$ 1,750
271-790-767-000	Clothing (E)	\$ (90)	\$ 175	\$ 175	\$ 400
271-790-770-000	Programming Supplies (E)	\$ 2,803	\$ 2,750	\$ 2,750	\$ 3,250
271-790-772-000	Promotions Supplies (E)	\$ -	\$ 300	\$ 300	\$ 300

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
271-790-777-000	Office Supplies (E)	\$ 1,264	\$ 1,350	\$ 1,350	\$ 850
271-790-778-000	Paper (E)	\$ 386	\$ 400	\$ 500	\$ 580
271-790-791-000	Subscriptions and Publications (E)	\$ 1,519	\$ 1,900	\$ 1,900	\$ 2,048
271-790-792-000	Software Subscriptions (E)	\$ 7,337	\$ 7,245	\$ 7,245	\$ 7,788
271-790-793-000	Overdrive (E)	\$ 8,207	\$ 8,961	\$ 9,200	\$ 9,002
271-790-794-000	Hoopla (E)	\$ (14)	-	-	-
271-790-795-000	Digital Collection (E)	-	-	-	-
271-790-796-000	Miscellaneous Electronic Acces (E)	-	-	-	-
271-790-798-000	Library Cards (E)	-	-	-	-
271-790-799-000	Miscellaneous Supplies (E)	-	-	-	-
		\$ 27,854	\$ 28,206	\$ 29,530	\$ 30,081
<b>Other Charges and Services</b>					
271-790-802-000	Professional Services (E)	\$ 17,145	\$ 1,200	\$ 1,200	\$ 1,500
271-790-803-000	Administrative Services (E)	-	-	-	-
271-790-806-000	Legal Services (E)	-	\$ 500	\$ 10,000	\$ 500
271-790-809-000	Contracted IT Services (E)	\$ 19,050	\$ 14,400	\$ 14,400	\$ 14,400
271-790-812-000	Pre-employment Screenings (E)	\$ 453	\$ 350	\$ 620	\$ 350
271-790-813-000	Delivery Services (E)	\$ 2,538	\$ 2,800	\$ 2,800	\$ 2,700
271-790-816-000	Security Services (E)	\$ 741	\$ 325	\$ 325	\$ 325
271-790-817-000	Lakeland Library Co-op Service (E)	\$ 2,800	\$ 2,900	\$ 2,900	\$ 2,900
271-790-818-000	Maintenance Contracts (E)	\$ 7,476	\$ 7,953	\$ 7,953	\$ 8,603
271-790-823-000	Other Consulting Services (E)	\$ 1,758	\$ 350	\$ 350	\$ 1,750
271-790-825-000	Late/Service Fees (E)	-	\$ 25	\$ 25	-
271-790-829-000	Custodial/Cleaning Services (E)	-	-	-	\$ 10,920
271-790-850-000	Telephone (E)	\$ 5,717	\$ 5,485	\$ 5,485	\$ 5,540
271-790-851-000	Mail/Postage (E)	\$ 92	\$ 225	\$ 500	\$ 250
271-790-852-000	Internet/Telecomm Services (E)	\$ 7,499	\$ 7,020	\$ 7,020	\$ 7,019
271-790-861-000	Transportation - Mileage Reimb (E)	\$ 244	\$ 750	\$ 750	\$ 940
271-790-879-000	Website (E)	\$ 212	\$ 935	\$ 935	\$ 1,113
271-790-880-000	Community Promotions (E)	-	-	-	-
271-790-881-000	Advertising (E)	\$ 962	\$ 1,145	\$ 1,145	\$ 1,058
271-790-886-000	Photography/Videography (E)	-	-	-	-
271-790-887-000	Speakers/Performers (E)	\$ 1,074	\$ 2,500	\$ 2,500	\$ 2,000
271-790-890-000	ILS Fees (E)	\$ 11,364	\$ 14,080	\$ 14,080	\$ 14,180
271-790-891-000	Licenses and Fees (E)	\$ 835	\$ 1,905	\$ 1,905	\$ 860
271-790-892-000	Software Licenses (E)	\$ 2,520	\$ 680	\$ 700	\$ 1,905
271-790-895-000	Registration Fees/Annual Cert (E)	-	-	-	-
271-790-900-000	Printing and Publishing (E)	\$ 30	\$ 220	\$ 360	\$ 730
271-790-902-000	Newsletter (E)	-	-	-	-

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
271-790-906-000	Promotions/Marketing (E)	\$ 20	\$ 100	\$ 450	\$ 500
271-790-907-000	Sponsorships/Donations (E)	\$ -	\$ -	\$ -	\$ -
271-790-909-000	Training (E)	\$ 168	\$ 550	\$ 550	\$ 600
271-790-910-000	Professional Development (E)	\$ 392	\$ 300	\$ 300	\$ 300
271-790-911-000	Conferences (E)	\$ 1,797	\$ 2,200	\$ 2,760	\$ 2,850
271-790-912-000	Meetings (E)	\$ 40	\$ 75	\$ 75	\$ 400
271-790-915-000	Memberships (E)	\$ 2,687	\$ 1,714	\$ 1,714	\$ 1,529
271-790-916-000	Dues and Fees (E)	\$ 1,168	\$ 1,435	\$ 1,435	\$ 1,435
271-790-918-000	Water/Sewer (E)	\$ 4,236	\$ 5,000	\$ 5,000	\$ 5,500
271-790-919-000	Waste Disposal (E)	\$ 390	\$ 350	\$ 500	\$ 602
271-790-920-000	Electric (E)	\$ 27,779	\$ 26,700	\$ 26,700	\$ 28,035
271-790-921-000	Natural Gas (E)	\$ 5,652	\$ 3,000	\$ 5,300	\$ 5,500
271-790-929-000	Grounds Repair and Maintenance (E)	\$ 3,042	\$ 1,800	\$ 1,800	\$ 4,500
271-790-929-010	Snowplowing/Snow Removal (E)	\$ 305	\$ 1,500	\$ 600	\$ 900
271-790-930-000	Building Repair & Maintenance (E)	\$ 50,609	\$ 1,950	\$ 46,000	\$ 6,150
271-790-931-000	Equipment Repair & Maintenance (E)	\$ 4,827	\$ 2,300	\$ 2,300	\$ 1,200
271-790-933-000	Software Maintenance Agreements (E)	\$ -	\$ -	\$ -	\$ -
271-790-935-000	Property Liability Insurance (E)	\$ 7,509	\$ 12,000	\$ 13,792	\$ 14,400
271-790-939-000	Workers Compensation Insurance (E)	\$ 841	\$ 1,100	\$ 1,000	\$ 735
271-790-940-000	Equipment Fund Rental (E)	\$ 94	\$ -	\$ -	\$ -
271-790-941-000	Printer/Copier Lease/Maint (E)	\$ 3,618	\$ 4,100	\$ 4,100	\$ 4,100
271-790-943-000	Testing Services (E)	\$ -	\$ -	\$ -	\$ -
271-790-944-000	Inspection Services (E)	\$ 618	\$ 960	\$ 960	\$ 680
271-790-950-000	Collection Services (E)	\$ 305	\$ 340	\$ 340	\$ 300
271-790-955-000	Miscellaneous (E)	\$ -	\$ -	\$ -	\$ -
271-790-955-010	Conveyed to Barry Cmm Fndtn (E)	\$ -	\$ -	\$ -	\$ -
271-790-962-000	Lost/Damaged Materials Fees (E)	\$ 248	\$ 100	\$ 122	\$ 100
271-790-965-000	Property Tax Reimbursement (E)	\$ 104	\$ 100	\$ 114	\$ 100
		\$ 198,960	\$ 133,422	\$ 191,865	\$ 159,959
Capital Outlay					
271-790-974-000	Land Improvements-Depreciable (E)	\$ 39,283	\$ -	\$ -	\$ -
271-790-974-010	Land Improvements - Non-dprcbl (E)	\$ -	\$ -	\$ -	\$ -
271-790-975-000	Bldgs and Building Imp - Depr (E)	\$ 903,505	\$ 11,000	\$ -	\$ 110,000
271-790-975-010	Bldg & Bldg Imp - Non-deprecbl (E)	\$ 4,780	\$ -	\$ -	\$ -
271-790-978-000	Technology - Depreciable (E)	\$ 5,347	\$ -	\$ 405	\$ -
271-790-978-010	Technology - Non-Depreciable (E)	\$ 1,250	\$ 2,000	\$ 4,450	\$ 3,000
271-790-980-000	Equipment/Furniture - Deprec (E)	\$ 9,159	\$ -	\$ -	\$ -
271-790-980-010	Equipment/Furniture - Non-Depr (E)	\$ 8,232	\$ 450	\$ 880	\$ 3,400
271-790-982-000	Collection Materials - Books (E)	\$ 17,107	\$ 17,000	\$ 17,000	\$ 17,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
271-790-982-010	Collection Materials - AVV (E)	\$ 1,446 \$	2,250 \$	2,250 \$	2,250
271-790-982-020	Collection Mats - Beyond Books (E)	\$ 2,481 \$	1,250 \$	1,250 \$	1,000
		\$ 992,591 \$	33,950 \$	26,235 \$	136,650
	<b>Total Expenditures</b>	\$ 1,662,172 \$	656,799 \$	708,851 \$	713,969

Revenue	\$ 1,532,876 \$	673,516 \$	757,906 \$	709,941
Expenses	\$ 1,662,172 \$	656,799 \$	708,851 \$	713,969
Net	\$ (129,295) \$	16,717 \$	49,055 \$	(4,028)
Beginning Fund Balance	\$ 562,047			
Revenue	\$ 709,941			
Expenses	\$ 713,969			
Est. Ending Fund Balance	\$ 558,019			

# WATER AND SEWER FUND (FUND 592)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Operating Revenue/Charges for Services</b>					
<b>Water Revenue</b>					
592-010-643-000	Water Sales Metered (R)	\$ 1,573,647	\$ 1,785,400	\$ 1,785,400	\$ 1,785,400
592-010-644-000	Water Sales Bulk (R)	\$ 4,466	\$ 3,000	\$ 3,000	\$ 3,000
592-010-646-000	System Improvmt Fees - Wtr/Swr (R)	\$ 85,085	\$ 20,000	\$ 54,150	\$ 20,000
592-010-653-000	Water Connection Fees (R)	\$ 12,536	\$ 10,000	\$ 8,170	\$ 5,000
		\$ 1,675,734	\$ 1,818,400	\$ 1,850,720	\$ 1,813,400
<b>Sewer Revenue</b>					
592-020-645-000	Sewage Disposal Sales (R)	\$ 2,503,579	\$ 2,749,290	\$ 2,749,290	\$ 2,749,290
592-020-645-593	Township Sewer Revenue (R)	\$ 120,853	\$ -	\$ 90,000	\$ 120,852
592-020-646-000	System Improvmt Fees - Wtr/Swr (R)	\$ 42,450	\$ 15,000	\$ 35,200	\$ 15,000
592-020-653-000	Sewer Connection Fees (R)	\$ 20,766	\$ 20,000	\$ 10,000	\$ 5,000
		\$ 2,687,647	\$ 2,784,290	\$ 2,884,490	\$ 2,890,142
<b>Other Revenue</b>					
592-100-600-010	Charges for Svcs - Township (R)	\$ 4,154	\$ 5,000	\$ 7,500	\$ 8,000
592-100-676-010	Reimb of Exp - Township (R)	\$ 3,396	\$ 5,000	\$ -	\$ 5,000
592-100-684-000	Late Payment Penalties (R)	\$ 46,146	\$ 35,000	\$ 40,800	\$ 45,000
592-100-685-000	Delinquent Account Fees (R)	\$ 24,250	\$ 35,000	\$ 30,000	\$ 25,000
592-100-688-000	Miscellaneous (R)	\$ 7,390	\$ 3,000	\$ 4,700	\$ 6,000
592-000-302-025	LTGO Bond Proceeds	\$ -	\$ -	\$ -	\$ 7,305,000
		\$ 85,336	\$ 83,000	\$ 83,000	\$ 7,394,000
	<b>Total Operating Revenue</b>	\$ 4,448,717	\$ 4,685,690	\$ 4,818,210	\$ 12,097,542
<b>Non-Operating Revenue</b>					
592-100-560-000	State Grants Lead Service Investigation	\$ 36,020	\$ 90,000	\$ 24,523	\$ -
		\$ 36,020	\$ 90,000	\$ 24,523	\$ -
Investment Income and Rentals					
592-100-665-000	Interest Earned On Dep & Invst (R)	\$ 194,480	\$ 125,000	\$ 125,000	\$ 125,000
		\$ 194,480	\$ 125,000	\$ 125,000	\$ 125,000
	<b>Total Non-Operating Revenue</b>	\$ 230,500	\$ 215,000	\$ 149,523	\$ 125,000
	<b>Total Revenue</b>	\$ 4,679,216	\$ 4,900,690	\$ 4,967,733	\$ 12,222,542

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Expenditures</b>					
<b>Administration</b>					
<b>Personal Services</b>					
592-536-702-000	Full-time Wages (E)	\$ 51,767	\$ 48,871	\$ 51,200	\$ 57,039
592-536-703-000	Administratr/Supervsr Salaries (E)	\$ 79,720	\$ 99,184	\$ 99,184	\$ 110,337
592-536-709-000	Social Security Taxes (E)	\$ 9,728	\$ 12,137	\$ 12,137	\$ 16,129
592-536-713-000	Overtime (E)	\$ 151	\$ 600	\$ 600	\$ 500
592-536-716-000	MERS Defined Contributions (E)	\$ (153,925)	\$ 1,673	\$ 1,673	\$ 1,026
592-536-717-000	MERS Defined Benefit Plan (E)	\$ 69,460	\$ 117,849	\$ 117,849	\$ 170,523
592-536-717-010	MERS Defined Benefit Hybrid Pl (E)	\$ 1,188	\$ 2,045	\$ 2,045	\$ 1,650
592-536-718-000	Health Insurance - Premiums (E)	\$ 24,251	\$ 26,251	\$ 26,251	\$ 34,767
592-536-718-010	Health Insurance - HSA (E)	\$ 1,446	\$ -	\$ -	\$ 514
592-536-719-000	Dental Insurance Premium (E)	\$ 1,298	\$ 1,220	\$ 1,220	\$ 1,580
592-536-724-000	Life Insurance (E)	\$ 254	\$ 257	\$ 257	\$ 435
		\$ 85,338	\$ 310,087	\$ 312,416	\$ 394,500
<b>Supplies</b>					
592-536-751-000	Operating Supplies (E)	\$ 114	\$ 200	\$ 200	\$ 100
592-536-766-000	Disposable Technology (E)	\$ -	\$ 100	\$ 100	\$ 100
592-536-777-000	Office Supplies (E)	\$ -	\$ 100	\$ 100	\$ 100
592-536-792-000	Software Subscriptions (E)	\$ 319	\$ 4,500	\$ 11,000	\$ 10,000
		\$ 433	\$ 4,900	\$ 11,400	\$ 10,300
<b>Other Charges and Services</b>					
592-536-803-000	Administrative Services (E)	\$ -	\$ 442,000	\$ 442,000	\$ 442,000
592-536-806-000	Legal Services (E)	\$ 1,058	\$ 2,500	\$ 5,000	\$ 5,000
592-536-848-000	Tablets (E)	\$ 256	\$ 260	\$ 250	\$ 348
592-536-849-000	Cell Phone/Stipend (E)	\$ 639	\$ 612	\$ 612	\$ 708
592-536-850-000	Telephone (E)	\$ 76	\$ 110	\$ 100	\$ 110
592-536-853-000	Locating/Miss Dig Fees (E)	\$ 2,042	\$ 3,000	\$ 2,000	\$ 3,000
592-536-891-000	Licenses and Fees (E)	\$ -	\$ -	\$ -	\$ -
592-536-900-000	Printing and Publishing (E)	\$ 31,615	\$ 36,000	\$ 36,000	\$ 36,000
592-536-909-000	Training (E)	\$ 6,298	\$ 10,000	\$ 10,000	\$ 2,000
592-536-910-000	Professional Development (E)	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
592-536-911-000	Conferences (E)	\$ -	\$ 2,000	\$ 2,000	\$ 4,000
592-536-915-000	Memberships (E)	\$ 1,655	\$ 2,500	\$ 2,500	\$ 2,000
592-536-933-000	Software Maintenance Agreemnts (E)	\$ 6,879	\$ 7,500	\$ 7,500	\$ 7,500
592-536-939-000	Workers Compensation Insurance (E)	\$ 2,000	\$ 2,200	\$ 2,200	\$ 1,600
592-536-940-000	Equipment Fund Rentals (E)	\$ 1,130	\$ 15,000	\$ 15,000	\$ 15,000
592-536-946-000	Engineering Services (E)	\$ 8,532	\$ 20,000	\$ 22,000	\$ 6,000
592-536-978-010	Technology - Non-Depreciable (E)	\$ 160	\$ 3,000	\$ 1,500	\$ 500
		\$ 62,339	\$ 548,682	\$ 550,662	\$ 527,766
<b>Total Administration</b>					
		\$ 148,110	\$ 863,669	\$ 874,478	\$ 932,566

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Water Treatment Plant</b>					
<b>Personal Services</b>					
592-540-702-000	Full-time Wages (E)	\$ 73,542	\$ 76,160	\$ 76,160	\$ 78,691
592-540-706-000	Licensing Bonus (E)	\$ 608	\$ 2,000	\$ 800	\$ 800
592-540-709-000	Social Security Taxes (E)	\$ 6,131	\$ 6,688	\$ 6,688	\$ 6,859
592-540-710-000	Comp Time Payout (E)	\$ 371	\$ 1,500	\$ 1,500	\$ 3,058
592-540-712-000	Cash in Lieu of Benefits (E)	\$ 277	\$ 480	\$ 480	\$ 480
592-540-713-000	Overtime (E)	\$ 5,119	\$ 5,000	\$ 5,000	\$ 7,139
592-540-713-010	Double Overtime (E)	\$ 371	\$ 1,000	\$ 1,000	\$ 300
592-540-714-000	Longevity Pay (E)	\$ 843	\$ 1,279	\$ 1,000	\$ 1,000
592-540-716-000	MERS Defined Contributions (E)	\$ 2,124	\$ 2,470	\$ 2,470	\$ 2,900
592-540-717-000	MERS Defined Benefit Plan (E)	\$ 87,452	\$ 78,552	\$ 78,552	\$ 86,772
592-540-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 2,772	\$ 2,723	\$ 2,723	\$ 4,155
592-540-718-000	Health Insurance - Premiums (E)	\$ 22,494	\$ 22,561	\$ 22,561	\$ 23,816
592-540-718-010	Health Insurance - HSA (E)	\$ 1,281	\$ -	\$ 1,400	\$ 727
592-540-719-000	Dental Insurance Premium (E)	\$ 1,205	\$ 1,123	\$ 1,123	\$ 1,144
592-540-721-000	Clothing Allowance (E)	\$ 299	\$ 299	\$ 299	\$ 299
592-540-724-000	Life Insurance (E)	\$ 147	\$ 148	\$ 148	\$ 156
		\$ 205,034	\$ 201,983	\$ 201,904	\$ 218,296
<b>Supplies</b>					
592-540-751-000	Operating Supplies (E)	\$ 1,189	\$ 1,200	\$ 1,200	\$ 1,500
592-540-753-000	Process Chemicals - Phosphate (E)	\$ 22,850	\$ 35,000	\$ 35,000	\$ 40,000
592-540-753-010	Process Chemicals - Chlorine (E)	\$ 8,522	\$ 15,000	\$ 15,000	\$ 15,000
592-540-753-020	Process Chemicals - Flouride (E)	\$ 4,911	\$ 3,000	\$ 3,000	\$ 4,000
592-540-754-000	Laboratory Supplies (E)	\$ 10,326	\$ 12,000	\$ 12,000	\$ 14,000
592-540-756-000	Repair & Maintenance Supplies (E)	\$ 731	\$ 2,000	\$ 1,000	\$ 2,000
592-540-758-000	Diesel Fuel (E)	\$ -	\$ 2,000	\$ 1,000	\$ 2,000
592-540-761-000	Building Supplies (E)	\$ 2,271	\$ 2,500	\$ 2,500	\$ 2,500
592-540-762-000	Wellness/Medical Supplies (E)	\$ 816	\$ 600	\$ 500	\$ 600
592-540-763-000	Safety Supplies (E)	\$ 860	\$ 2,000	\$ 2,000	\$ 2,000
592-540-765-000	Small Tools (E)	\$ 637	\$ 1,000	\$ 1,000	\$ 1,000
592-540-766-000	Disposable Technology (E)	\$ -	\$ 100	\$ 100	\$ 100
592-540-767-000	Clothing (E)	\$ 368	\$ 300	\$ 300	\$ 400
592-540-777-000	Office Supplies (E)	\$ 53	\$ 100	\$ 100	\$ 100
592-540-792-000	Software Subscription (E)	\$ 3,264	\$ 4,500	\$ 4,500	\$ 4,000
		\$ 56,798	\$ 81,300	\$ 79,200	\$ 89,200
<b>Other Charges and Services</b>					
592-540-816-000	Security Services (E)	\$ 358	\$ 2,000	\$ 2,000	\$ 2,000
592-540-822-000	Maintenance Contracts (E)	\$ 495	\$ 1,500	\$ 1,500	\$ 1,500
592-540-828-000	Uniform/Laundry Service (E)	\$ 2,004	\$ 1,400	\$ 2,000	\$ 3,000
592-540-835-000	Health/Wellness Services (E)	\$ 86	\$ 150	\$ 150	\$ 150
592-540-848-000	Tablets (E)	\$ 512	\$ 528	\$ 528	\$ 250
592-540-849-000	Cell Phone/Stipend (E)	\$ 948	\$ 960	\$ 960	\$ 1,200



GL Number	General Ledger Title	FY 2024-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
592-540-850-000	Telephone (E)	\$ 1,256	\$ 1,200	\$ 1,200	\$ 1,200
592-540-852-000	Internet/Telecomm Services (E)	\$ 2,400	-	\$ 2,600	\$ 2,500
592-540-891-000	Licenses and Fees (E)	\$ 3,913	\$ 1,000	\$ 1,000	\$ 1,000
592-540-894-000	Permits (E)	\$ 3,180	\$ 3,400	\$ 3,400	\$ 3,500
592-540-895-000	Registration Fees/Annual Cert (E)	\$ -	-	-	-
592-540-900-000	Printing and Publishing (E)	\$ 333	\$ 750	\$ 1,200	\$ 1,500
592-540-909-000	Training (E)	\$ 1,893	\$ 2,500	\$ 2,500	\$ 2,500
592-540-920-000	Electric (E)	\$ 77,462	\$ 90,000	\$ 90,000	\$ 90,000
592-540-921-000	Natural Gas (E)	\$ 5,697	\$ 5,000	\$ 6,000	\$ 7,000
592-540-929-000	Lawn/Landscaping/Weed Control (E)	\$ 3,175	\$ 3,500	\$ 3,500	\$ 3,600
592-540-930-000	Building Repair & Maintenance (E)	\$ 5,153	\$ 5,000	\$ 5,000	\$ 7,000
592-540-931-000	Equipment Repair & Maintenance (E)	\$ 13,668	\$ 15,000	\$ 15,000	\$ 59,000
592-540-935-000	Property Liability Insurance (E)	\$ 6,392	\$ 7,000	\$ 8,916	\$ 9,400
592-540-939-000	Workers Compensation Insurance (E)	\$ 1,497	\$ 2,000	\$ 2,000	\$ 1,155
592-540-940-000	Equipment Fund Rentals (E)	\$ 21,960	\$ 30,000	\$ 30,000	\$ 30,000
592-540-940-010	Rentals (E)	\$ 790	\$ 1,200	\$ 1,200	\$ 1,200
592-540-941-000	Printer/Copier Lease/Maint (E)	\$ 326	\$ 250	\$ 250	\$ 815
592-540-943-000	Testing Services (E)	\$ 6,326	\$ 7,000	\$ 7,000	\$ 9,000
592-540-944-000	Inspection Services (E)	\$ 675	\$ 4,000	\$ 4,000	\$ 4,000
592-540-946-000	Engineering Services (E)	\$ -	-	-	\$ 27,000
		\$ 160,498	\$ 185,338	\$ 191,904	\$ 269,470

#### Capital Outlay

592-540-975-000	Cap Out Land & Bldgs (E)	\$ -	\$ 170,000	\$ 40,000	\$ 75,000
592-540-977-001	Equipment Shop - Depreciable	\$ -	\$ 20,000	\$ 20,000	-
		\$ -	\$ 190,000	\$ 60,000	\$ 75,000

#### Total Water Treatment Plant

		\$ 422,330	\$ 658,621	\$ 533,008	\$ 651,966
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#### Maintenance Meters

##### Personal Services

592-545-702-000	Full-time Wages (E)	\$ 22,853	-	\$ 25,000	\$ 55,755
592-545-709-000	Social Security Taxes (E)	\$ 1,898	-	\$ 2,070	\$ 4,538
592-545-710-000	Comp Time Payout (E)	\$ -	-	\$ 1,100	\$ 2,144
592-545-712-000	Cash in Lieu of Benefits (E)	\$ 277	-	\$ 370	\$ 1,200
592-545-713-000	Overtime (E)	\$ 1,594	-	\$ 1,600	\$ 1,600
592-545-714-000	Longevity Pay (E)	\$ 236	-	\$ 266	\$ 270
592-545-716-000	MERS Defined Contributions (E)	\$ 1,186	-	\$ 751	\$ 2,241
592-545-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 2,112	-	\$ 3,760	\$ 3,549
592-545-718-000	Health Insurance - Premiums (E)	\$ 8,205	-	\$ 5,500	\$ 11,232
592-545-718-010	Health Insurance - HSA (E)	\$ 387	-	-	-
592-545-719-000	Dental Insurance Premium (E)	\$ 455	-	\$ 150	\$ 563

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
592-545-721-000	Clothing Allowance (E)	\$ 115 \$	- \$	115 \$	230
592-545-724-000	Life Insurance (E)	\$ 52 \$	- \$	60 \$	120
		\$ 39,370 \$	- \$	40,742 \$	83,442
<b>Supplies</b>					
592-545-751-000	Operating Supplies (E)	\$ 368 \$	600 \$	600 \$	600
592-545-764-000	Small Meters (E)	\$ 152,420 \$	200,000 \$	50,000 \$	50,000
592-545-764-010	Large Meters (E)	\$ 12,818 \$	10,000 \$	10,000 \$	10,000
592-545-765-000	Small Tools (E)	\$ - \$	2,000 \$	1,000 \$	2,000
		\$ 165,606 \$	212,600 \$	61,600 \$	62,600
<b>Other Charges and Services</b>					
592-545-828-000	Uniform/Laundry Service (E)	\$ 453 \$	300 \$	640 \$	500
592-545-835-000	Health/Wellness Services (E)	\$ - \$	100 \$	100 \$	100
592-545-848-000	Tablets (E)	\$ 256 \$	260 \$	260 \$	150
592-545-849-000	Cell Phone/Stipend (E)	\$ 180 \$	360 \$	360 \$	360
592-545-891-000	Licenses and Fees (E)	\$ 220 \$	300 \$	300 \$	30
592-545-931-000	Equipment Repair & Maintenance (E)	\$ 487 \$	1,000 \$	1,000 \$	1,000
592-545-939-000	Workers Compensation Insurance (E)	\$ 519 \$	600 \$	600 \$	400
592-545-940-000	Equipment Fund Rentals (E)	\$ 16,306 \$	10,000 \$	19,100 \$	10,000
		\$ 18,421 \$	12,920 \$	22,360 \$	12,540
	<b>Total Maintenance Meters</b>	<b>\$ 223,397 \$</b>	<b>225,520 \$</b>	<b>124,702 \$</b>	<b>158,582</b>
<b>Maintenance Water Mains</b>					
<b>Personal Services</b>					
592-546-713-000	Overtime (E)	\$ - \$	- \$	- \$	13,758
592-546-713-010	Double Overtime (E)	\$ - \$	- \$	- \$	8,836
		\$ - \$	- \$	- \$	22,594
<b>Supplies</b>					
592-546-751-000	Operating Supplies (E)	\$ 8,583 \$	12,000 \$	12,000 \$	12,000
592-546-756-000	Repair & Maintenance Supplies (E)	\$ 13,376 \$	15,000 \$	15,000 \$	16,000
592-546-765-000	Small Tools (E)	\$ - \$	500 \$	- \$	500
		\$ 21,958 \$	27,500 \$	27,000 \$	28,500
<b>Other Charges and Services</b>					
592-546-929-000	Contracted Paving/Blacktop (E)	\$ 21,892 \$	25,000 \$	25,000 \$	30,000
592-546-929-010	Concrete Cutting (E)	\$ 3,474 \$	10,000 \$	10,000 \$	10,000
592-546-934-000	Other Repair & Maint - Hydrant (E)	\$ - \$	50,000 \$	50,000 \$	20,000
592-546-939-000	Workers Compensation Insurance (E)	\$ 328 \$	600 \$	600 \$	250
592-546-940-000	Equipment Fund Rentals (E)	\$ 21,075 \$	75,000 \$	75,000 \$	75,000
		\$ 46,769 \$	160,600 \$	160,600 \$	135,250
	<b>Total Maintenance Water Mains</b>	<b>\$ 68,728 \$</b>	<b>188,100 \$</b>	<b>187,600 \$</b>	<b>186,344</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Maintenance Water Service</b>					
<b>Personal Services</b>					
592-547-702-000	Full-time Wages (E)	\$ 55,292	\$ 79,363	\$ 79,363	\$ 31,907
592-547-706-000	Licensing Bonus (E)	\$ 500	\$ 4,000	\$ 4,000	\$ 500
592-547-709-000	Social Security Taxes (E)	\$ 6,358	\$ 7,601	\$ 7,601	\$ 2,591
592-547-710-000	Comp Time Payout (E)	\$ 314	\$ 1,000	\$ 1,000	\$ 1,227
592-547-712-000	Cash in Lieu of Benefits (E)	\$ 323	\$ 1,200	\$ 1,200	\$ -
592-547-713-000	Overtime (E)	\$ 5,255	\$ 12,000	\$ 12,000	\$ 10,000
592-547-713-010	Double Overtime (E)	\$ 54	\$ 750	\$ 750	\$ 50
592-547-714-000	Longevity Pay (E)	\$ 911	\$ 1,043	\$ 1,043	\$ 1,100
592-547-716-000	MERS Defined Contributions (E)	\$ 1,323	\$ 2,369	\$ 2,369	\$ -
592-547-717-000	MERS Defined Benefit Plan (E)	\$ 87,736	\$ 78,552	\$ 78,552	\$ 86,772
592-547-717-010	MERS Defined Benefit Hybrid Pl (E)	\$ 1,076	\$ 3,102	\$ 3,102	\$ -
592-547-718-000	Health Insurance - Premiums (E)	\$ 16,411	\$ 21,284	\$ 21,284	\$ 11,232
592-547-718-010	Health Insurance - HSA (E)	\$ 973	\$ -	\$ -	\$ 642
592-547-719-000	Dental Insurance Premium (E)	\$ 996	\$ 1,104	\$ 1,104	\$ 53
592-547-721-000	Clothing Allowance (E)	\$ 230	\$ 345	\$ 345	\$ 115
592-547-724-000	Life Insurance (E)	\$ 118	\$ 171	\$ 171	\$ 60
		\$ 177,870	\$ 213,884	\$ 213,884	\$ 146,249
<b>Supplies</b>					
592-547-751-000	Operating Supplies (E)	\$ 2,181	\$ 5,000	\$ 5,000	\$ 5,000
592-547-756-000	Repair & Maintenance Supplies (E)	\$ 5,494	\$ 10,000	\$ 8,000	\$ 10,000
592-547-756-010	Repair & Maint Sup - Lead Svc (E)	\$ 66,235	\$ 150,000	\$ 170,000	\$ 200,000
592-547-765-000	Small Tools (E)	\$ 48	\$ 2,500	\$ 2,500	\$ 2,500
592-547-767-000	Clothing (E)	\$ 191	\$ 500	\$ -	\$ 500
		\$ 74,148	\$ 168,000	\$ 185,500	\$ 218,000
<b>Other Charges and Services</b>					
592-547-810-000	Contracted Inspections (E)	\$ 48,636	\$ 53,000	\$ 53,000	\$ 53,000
592-547-816-000	Security Services (E)	\$ 702	\$ 1,000	\$ 1,000	\$ 1,000
592-547-822-000	Maintenance Contracts (E)	\$ -	\$ 800	\$ 800	\$ 800
592-547-828-000	Uniform/Laundry Service (E)	\$ 858	\$ 600	\$ 700	\$ 600
592-547-835-000	Health/Wellness Services (E)	\$ 65	\$ 250	\$ 250	\$ 250
592-547-849-000	Cell Phone/Stipend (E)	\$ 360	\$ 180	\$ 400	\$ 540
592-547-891-000	Licenses and Fees (E)	\$ 220	\$ 300	\$ 300	\$ 300
592-547-900-000	Printing and Publishing (E)	\$ -	\$ 300	\$ 300	\$ 300
592-547-909-000	Training (E)	\$ 420	\$ 500	\$ 100	\$ 500
592-547-920-000	Electric (E)	\$ 5,821	\$ 6,000	\$ 7,800	\$ 7,100
592-547-921-000	Natural Gas (E)	\$ 634	\$ 600	\$ 1,000	\$ 760
592-547-929-000	Contracted Water Maintenance (E)	\$ 94,736	\$ 200,000	\$ 150,000	\$ 150,000
592-547-929-010	Contracted Paving/Blacktop (E)	\$ 22,601	\$ 50,000	\$ 50,000	\$ 50,000
592-547-929-020	Lawn/Landscaping/Weed Control (E)	\$ -	\$ 5,000	\$ 5,000	\$ 1,700
592-547-929-030	Concrete Cutting (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
592-547-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 5,000	\$ 7,000	\$ 5,000
592-547-934-000	Plumbing Services (E)	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
592-547-935-000	Property Liability Insurance (E)	\$ 1,776	\$ 2,000	\$ 2,000	\$ 2,100
592-547-939-000	Workers Compensation Insurance (E)	\$ 1,119	\$ 1,700	\$ 1,700	\$ 860
592-547-940-000	Equipment Fund Rentals (E)	\$ 126,228	\$ 75,000	\$ 145,000	\$ 135,000
592-547-946-000	Engineering Services (E)	\$ 45,742	\$ 5,000	\$ 5,000	\$ 5,000
592-000-158-010	Construction in Progress - Green & Market Streets	\$ -	\$ -	\$ -	\$ 7,300,000
		\$ 349,916	\$ 417,230	\$ 441,350	\$ 7,729,810

**Total Maintenance Water Service** \$ 601,934 \$ 799,114 \$ 840,734 \$ 8,094,059

#### Waste Water Treatment Plant

##### Personal Services

592-550-702-000	Full-time Wages (E)	\$ 238,213	\$ 264,948	\$ 250,000	\$ 282,406
592-550-704-000	Part-time Wages (E)	\$ -	\$ 4,000	\$ -	\$ 1,500
592-550-706-000	Licensing Bonus (E)	\$ 2,200	\$ 2,000	\$ 1,500	\$ 23,809
592-550-709-000	Social Security Taxes (E)	\$ 19,301	\$ 22,364	\$ 20,000	\$ 10,862
592-550-710-000	Comp Time Payout (E)	\$ 394	\$ 1,000	\$ 1,000	\$ 1,920
592-550-712-000	Cash in Lieu of Benefits (E)	\$ 2,492	\$ 4,320	\$ 4,320	\$ 13,758
592-550-713-000	Overtime (E)	\$ 8,514	\$ 12,000	\$ 12,000	\$ 2,104
592-550-713-010	Double Overtime (E)	\$ 1,482	\$ 2,000	\$ 2,000	\$ 2,077
592-550-714-000	Longevity Pay (E)	\$ 673	\$ 2,077	\$ 2,077	\$ 11,924
592-550-716-000	MERS Defined Contributions (E)	\$ 11,404	\$ 12,485	\$ 12,485	\$ -
592-550-717-000	MERS Defined Benefit Plan (E)	\$ 6,997	\$ -	\$ -	\$ 18,890
592-550-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 23,531	\$ 16,461	\$ 16,461	\$ 95,264
592-550-718-000	Health Insurance - Premiums (E)	\$ 57,203	\$ 54,772	\$ 54,772	\$ 342
592-550-718-010	Health Insurance - HSA (E)	\$ 3,168	\$ -	\$ -	\$ 5,308
592-550-719-000	Dental Insurance Premium (E)	\$ 3,101	\$ 2,933	\$ 2,933	\$ 1,196
592-550-721-000	Clothing Allowance (E)	\$ 966	\$ 1,196	\$ 1,196	\$ 650
592-550-724-000	Life Insurance (E)	\$ 634	\$ 593	\$ 593	\$ 471,033
		\$ 380,271	\$ 403,149	\$ 381,337	

##### Supplies

592-550-751-000	Operating Supplies (E)	\$ 6,218	\$ 6,000	\$ 6,000	\$ 6,000
592-550-753-000	Process Chemicals - Alum (E)	\$ 58,370	\$ 60,000	\$ 60,000	\$ 65,000
592-550-753-010	Process Chemicals - Polymer (E)	\$ 23,760	\$ 25,000	\$ 27,000	\$ 27,000
592-550-754-000	Laboratory Supplies (E)	\$ 26,564	\$ 24,000	\$ 24,000	\$ 24,000
592-550-756-000	Repair & Maintenance Supplies (E)	\$ 39,621	\$ 40,000	\$ 40,000	\$ 40,000
592-550-757-000	Vehicle Repair & Maint. Supplies (E)	\$ -	\$ 2,000	\$ 1,500	\$ -
592-550-758-000	Diesel Fuel (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
592-550-761-000	Building Supplies (E)	\$ 1,041	\$ 2,500	\$ 2,500	\$ 2,500
592-550-763-000	Safety Supplies (E)	\$ 3,209	\$ 3,000	\$ 3,000	\$ 3,000
592-550-765-000	Small Tools (E)	\$ 1,157	\$ 2,000	\$ 2,000	\$ 2,000
592-550-766-000	Disposable Technology (E)	\$ -	\$ 100	\$ 100	\$ 100
592-550-767-000	Clothing (E)	\$ 675	\$ 1,000	\$ 1,000	\$ 1,000

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
592-550-777-000	Office Supplies (E)	\$ 16 \$	\$ -	\$ -	\$ 150
592-550-792-000	Software Subscription (E)	\$ 6,273 \$	\$ 5,000 \$	\$ 5,000 \$	\$ 5,000
		\$ 166,905 \$	\$ 171,600 \$	\$ 173,100 \$	\$ 176,750
<b>Other Charges and Services</b>					
592-550-811-000	Plant Management Contractd Svc (E)	\$ 166,585 \$	\$ 170,000 \$	\$ 170,000 \$	\$ 170,000
592-550-812-000	Pre employment Screenings (E)	\$ -	\$ 400 \$	\$ 600	\$ 600
592-550-822-000	Maintenance Contracts (E)	\$ 1,448 \$	\$ 2,000 \$	\$ 2,000 \$	\$ 2,000
592-550-828-000	Uniform/Laundry Service (E)	\$ 5,418 \$	\$ 3,000 \$	\$ 4,500 \$	\$ 3,500
592-550-835-000	Health/Wellness Services (E)	\$ 447 \$	\$ 500 \$	\$ 500 \$	\$ 500
592-550-848-000	Tablets (E)	\$ 512 \$	\$ 528 \$	\$ 600 \$	\$ 245
592-550-849-000	Cell Phone/Stipend (E)	\$ 2,202 \$	\$ 2,364 \$	\$ 2,364 \$	\$ 2,364
592-550-850-000	Telephone (E)	\$ 1,353 \$	\$ 1,000 \$	\$ 1,100 \$	\$ 1,200
592-550-852-000	Internet/Telecomm Services (E)	\$ 3,960 \$	\$ 4,200 \$	\$ 4,200 \$	\$ 4,200
592-550-861-000	Transportation - Mileage Reimb (E)	\$ 126 \$	\$ 200 \$	\$ 200 \$	\$ 200
592-550-881-000	Licenses and fees (E)	\$ 1,050 \$	\$ 1,500 \$	\$ 1,000 \$	\$ 1,500
592-550-894-000	Permits (E)	\$ 5,500 \$	\$ 6,200 \$	\$ 6,200 \$	\$ 6,200
592-550-900-000	Printing and Publishing (E)	\$ 755 \$	\$ 1,200 \$	\$ 500 \$	\$ 1,200
592-550-909-000	Training (E)	\$ 2,622 \$	\$ 4,000 \$	\$ 2,800 \$	\$ 4,000
592-550-919-000	Waste Disposal (E)	\$ 74,019 \$	\$ 70,000 \$	\$ 85,000 \$	\$ 70,000
592-550-920-000	Electric (E)	\$ 110,464 \$	\$ 120,000 \$	\$ 117,000 \$	\$ 120,000
592-550-921-000	Natural Gas (E)	\$ 8,970 \$	\$ 10,000 \$	\$ 10,000 \$	\$ 11,000
592-550-929-000	Lawn/Landscaping/Weed Control (E)	\$ 3,200 \$	\$ 3,600 \$	\$ 3,600 \$	\$ 3,600
592-550-930-000	Building Repair & Maintenance (E)	\$ 14,988 \$	\$ 20,000 \$	\$ 15,000 \$	\$ 20,000
592-550-931-000	Equipment Repair & Maintenance (E)	\$ 62,637 \$	\$ 50,000 \$	\$ 60,000 \$	\$ 141,685
592-550-933-000	Software Maintenance Agreements (E)	\$ -	\$ 3,000 \$	\$ 3,000 \$	\$ 3,000
592-550-934-000	Plumbing Services (E)	\$ -	\$ 1,000 \$	\$ 1,000 \$	\$ 1,000
592-550-935-000	Property Liability Insurance (E)	\$ 16,570 \$	\$ 17,500 \$	\$ 25,300 \$	\$ 26,400
592-550-939-000	Workers Compensation Insurance (E)	\$ 2,565 \$	\$ 3,500 \$	\$ 3,500 \$	\$ 3,250
592-550-940-000	Equipment Fund Rentals (E)	\$ 70,850 \$	\$ 80,000 \$	\$ 80,000 \$	\$ 80,000
592-550-940-010	Equipment Rentals (E)	\$ 2,816 \$	\$ 4,000 \$	\$ 4,000 \$	\$ 4,000
592-550-941-000	Printer/Copier Lease/Maint (E)	\$ 591 \$	\$ 600 \$	\$ 800 \$	\$ 820
592-550-943-000	Testing Services (E)	\$ 13,946 \$	\$ 30,000 \$	\$ 20,000 \$	\$ 30,000
592-550-944-000	Inspection Services (E)	\$ 1,217 \$	\$ 600 \$	\$ 1,600 \$	\$ 2,000
592-550-946-000	Engineering Services (E)	\$ 2,615 \$	\$ 10,000 \$	\$ 20,000 \$	\$ 25,000
		\$ 577,427 \$	\$ 620,892 \$	\$ 646,364 \$	\$ 739,464
<b>Capital Outlay</b>					
592-550-975-000	Bldg & Bldng Imp - Depreciable (E)	\$ -	\$ 350,000 \$	\$ -	\$ 420,000
		\$ -	\$ 350,000 \$	\$ -	\$ 420,000
	<b>Total Waste Water Treatment Plant</b>	<b>\$ 1,124,603 \$</b>	<b>\$ 1,545,641 \$</b>	<b>\$ 1,200,801 \$</b>	<b>\$ 1,807,247</b>

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Maintenance Sewer Mains</b>					
<b>Personal Services</b>					
592-551-713-000	Overtime (E)	\$ -	\$ -	\$ -	\$ 5,522
592-551-713-010	Double Overtime (E)	\$ -	\$ -	\$ -	\$ 8,836
		\$ -	\$ -	\$ -	\$ 14,358
<b>Supplies</b>					
592-551-751-000	Operating Supplies (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
592-551-756-000	Repair & Maintenance Supplies (E)	\$ 2,008	\$ 2,000	\$ 2,000	\$ 3,000
592-551-756-010	Rep & Maint Supplies - Asphalt (E)	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
592-551-765-000	Small Tools (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
		\$ 2,008	\$ 7,000	\$ 7,000	\$ 8,000
<b>Other Charges and Services</b>					
592-551-929-000	Contracted Sewer Maintenance (E)	\$ 4,860	\$ 35,000	\$ 35,000	\$ 7,500
592-551-929-020	Contracted Paving/Blacktop (E)	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
592-551-929-030	Contracted Concrete Cutting (E)	\$ 2,747	\$ 5,000	\$ 5,000	\$ 5,000
592-551-939-000	Workers Compensation Insurance (E)	\$ 49	\$ 100	\$ 100	\$ 50
592-551-940-000	Equipment Fund Rentals (E)	\$ 31,410	\$ 40,000	\$ 40,000	\$ 40,000
592-551-946-000	Engineering Services (E)	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
		\$ 39,066	\$ 95,100	\$ 100,100	\$ 67,550
	<b>Total Maintenance Sewer Mains</b>	<b>\$ 41,074</b>	<b>\$ 102,100</b>	<b>\$ 107,100</b>	<b>\$ 89,908</b>
<b>Debt Service</b>					
592-536-992-000	Interest Expense	\$ 173,670	\$ 167,176	\$ 167,176	\$ 158,376
592-000-250-013	Bonds Payable-Principal SRF 2013	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
592-000-250-022	Bonds Payable-Principal SRF 2022	\$ 380,000	\$ 380,000	\$ 380,000	\$ 390,000
	<b>Total Debt Service</b>	<b>\$ 608,670</b>	<b>\$ 602,176</b>	<b>\$ 602,176</b>	<b>\$ 603,376</b>
	<b>Total Expenditures</b>	<b>\$ 3,238,847</b>	<b>\$ 4,984,941</b>	<b>\$ 4,470,599</b>	<b>\$ 12,524,049</b>
	Revenue	\$ 4,679,216	\$ 4,900,690	\$ 4,967,733	\$ 12,222,542
	Expenses	\$ 3,238,847	\$ 4,984,941	\$ 4,470,599	\$ 12,524,049
	Net	\$ 1,440,370	\$ (84,251)	\$ 497,134	\$ (301,507)
	Beginning Fund Balance	\$ 4,210,065			
	Revenue	\$ 12,222,542			
	Expenses	\$ 12,524,049			
	Est. Ending Fund Balance	\$ 3,908,559			

## EQUIPMENT REPLACEMENT FUND (FUND 661)

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Revenue</b>					
661-100-647-000	Fuel Sales (R)	\$ 29,665	\$ 33,000	\$ 33,000	\$ 35,000
661-100-665-000	Interest Earned On Dep & Invst (R)	\$ 48,304	\$ 25,000	\$ 25,000	\$ 25,000
661-100-667-000	Rent - Equipment (R)	\$ 573,565	\$ 800,000	\$ 800,000	\$ 800,000
661-100-673-000	Gain/Loss on Sale of Asset (R)	\$ 36,418	\$ 50,000	\$ 128,456	\$ 10,000
661-100-677-000	Insurance Claims/Reimbursemts (R)	\$ 1,157	-	\$	-
<b>Total Revenue</b>		<b>\$ 689,110</b>	<b>\$ 908,000</b>	<b>\$ 986,456</b>	<b>\$ 870,000</b>

### Expenditures

#### Administration

##### Personal Services

661-450-702-000	Full-time Wages (E)	\$ -	\$ 35,510	\$ -	\$ -
661-450-703-000	Administratr/Supervsr Salaries (E)	\$ 34,488	-	\$ 35,510	\$ 14,776
661-450-709-000	Social Security Taxes (E)	\$ 2,475	\$ 2,717	\$ 2,717	\$ 1,130
661-450-717-000	MERS Defined Benefit Plan (E)	\$ 20,332	\$ 37,741	\$ 37,741	\$ 17,401
661-450-717-010	MERS Defined Benefit Hybrid Pl (E)	\$ 1,592	-	\$ -	\$ -
661-450-718-000	Health Insurance - Premiums (E)	\$ 9,831	\$ 10,643	\$ 10,643	\$ 4,320
661-450-718-010	Health Insurance - HSA (E)	\$ 586	-	\$ 500	\$ -
661-450-719-000	Dental Insurance Premium (E)	\$ 543	\$ 552	\$ 552	\$ 225
661-450-721-000	Clothing Allowance (E)	\$ -	\$ -	\$ -	\$ -
661-450-724-000	Life Insurance (E)	\$ 70	\$ 72	\$ 72	\$ 30
		\$ 69,919	\$ 87,235	\$ 87,735	\$ 37,882

##### Supplies

661-450-766-000	Disposable Technology (E)	\$ 10	\$ -	\$ -	\$ -
661-450-768-000	Uniforms (E)	\$ -	\$ -	\$ -	\$ -
661-450-792-000	Software Subscriptions (E)	\$ 80	\$ -	\$ -	\$ 64
661-450-803-000	Indirect Cost Recovery (E)	\$ -	\$ 68,250	\$ 68,250	\$ -
661-450-828-000	Uniform/Laundry Service (E)	\$ 125	\$ -	\$ 50	\$ -
661-450-848-000	Tablets (E)	\$ 222	\$ 228	\$ 228	\$ 36
661-450-849-000	Cell Phone/Stipend (E)	\$ 244	\$ 246	\$ 246	\$ 147
661-450-850-000	Telephone (E)	\$ 89	\$ 110	\$ 110	\$ 110
661-450-892-000	Software License (E)	\$ 27	\$ -	\$ -	\$ -
		\$ 795	\$ 68,834	\$ 68,884	\$ 357

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
<b>Other Charges and Services</b>					
661-450-900-000	Printing and Publishing (E)	\$ 176 \$	400 \$	400 \$	400
661-450-909-000	Training (E)	\$ 531 \$	1,000 \$	1,000 \$	500
661-450-910-000	Professional Development (E)	\$ - \$	1,000 \$	1,000 \$	500
661-450-911-000	Conferences (E)	\$ - \$	750 \$	750 \$	750
661-450-915-000	Memberships (E)	\$ - \$	200 \$	200 \$	-
661-450-939-000	Workers Compensation Insurance (E)	\$ 141 \$	200 \$	200 \$	57
661-450-940-000	Equipment Fund Rentals (E)	\$ 3,697 \$	3,600 \$	3,600 \$	3,600
661-450-941-000	Printer/Copier Lease/Maint (E)	\$ 154 \$	210 \$	210 \$	210
		\$ 4,698 \$	7,360 \$	7,360 \$	6,017
<b>Total Administration</b>		<b>\$ 75,412 \$</b>	<b>163,429 \$</b>	<b>163,979 \$</b>	<b>44,255</b>

#### **Motor Pool**

#### **Personal Services**

661-454-702-000	Full-time Wages (E)	\$ 51,333 \$	54,954 \$	54,954 \$	57,158
661-454-706-000	Licensing Bonus (E)	\$ - \$	- \$	- \$	-
661-454-709-000	Social Security Taxes (E)	\$ 3,940 \$	4,242 \$	4,242 \$	4,597
661-454-710-000	Comp Time Payout (E)	\$ 12 \$	- \$	- \$	298
661-454-712-000	Cash in Lieu of Benefits (E)	\$ - \$	- \$	- \$	-
661-454-713-000	Overtime (E)	\$ 299 \$	500 \$	500 \$	-
661-454-713-010	Double Overtime (E)	\$ - \$	- \$	- \$	-
661-454-716-000	MERS Defined Contributions (E)	\$ 2,383 \$	2,399 \$	2,399 \$	2,297
661-454-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 2,834 \$	3,116 \$	3,116 \$	3,639
661-454-718-000	Health Insurance - Premiums (E)	\$ 15,730 \$	17,028 \$	17,028 \$	21,600
661-454-718-010	Health Insurance - HSA (E)	\$ 938 \$	- \$	- \$	-
661-454-719-000	Dental Insurance Premium (E)	\$ 1,087 \$	1,104 \$	1,104 \$	1,125
661-454-721-000	Clothing Allowance (E)	\$ 230 \$	230 \$	230 \$	230
661-454-724-000	Life Insurance (E)	\$ 113 \$	114 \$	114 \$	120
		\$ 78,899 \$	83,687 \$	83,687 \$	91,064

#### **Supplies**

661-454-751-000	Operating Supplies (E)	\$ 7,866 \$	10,000 \$	10,000 \$	11,000
661-454-756-000	Equipment Rep & Maint Supplies (E)	\$ 18,785 \$	20,000 \$	20,000 \$	22,000
661-454-757-000	Vehicle Repair & Maint Suppl (E)	\$ 27,402 \$	30,000 \$	30,000 \$	30,000
661-454-757-010	Vehicle Rep & Maint Sup-Ctg Edg (E)	\$ 5,702 \$	7,500 \$	7,500 \$	10,000
661-454-757-020	Vehicle Repr & Maint Sup-Mower (E)	\$ 608 \$	1,500 \$	1,500 \$	2,000
661-454-757-030	Vehicle Rep & Maint Sup-Skd Str (E)	\$ 1,643 \$	7,000 \$	5,500 \$	4,000



GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
661-454-757-040	Vehicle Rep & Maint Sup-Sweep (E)	\$ 5,267	\$ 9,000	\$ 19,000	\$ 9,000
661-454-757-050	Vehicle Rep & Maint Supl-Tires (E)	\$ 2,101	\$ 15,000	\$ 15,000	\$ 15,000
661-454-757-060	Vehicle Rep & Maint Sup-Vactor (E)	\$ 14,024	\$ 25,000	\$ 25,000	\$ 25,000
661-454-758-000	Diesel Fuel (E)	\$ 35,445	\$ 50,000	\$ 50,000	\$ 50,000
661-454-759-000	Gasoline (E)	\$ 25,354	\$ 20,000	\$ 20,000	\$ 30,000
661-454-760-000	Cleaning Supplies (E)	\$ 348	\$ 3,000	\$ 850	\$ 800
661-454-761-000	Building Supplies (E)	\$ 662	\$ 4,000	\$ 4,000	\$ 3,000
661-454-762-000	Wellness/Medical Supplies (E)	\$ 2,902	\$ 2,500	\$ 2,500	\$ 3,000
661-454-763-000	Safety Supplies (E)	\$ 2,623	\$ 2,000	\$ 2,000	\$ 2,000
661-454-765-000	Small Tools (E)	\$ 5,627	\$ 3,500	\$ 3,500	\$ 3,500
661-454-766-000	Disposable Technology (E)	\$ -	\$ -	\$ -	\$ -
661-454-767-000	Clothing (E)	\$ 988	\$ 1,500	\$ 1,500	\$ 500
661-454-768-000	Uniforms (E)	\$ -	\$ -	\$ -	\$ -
661-454-777-000	Office Supplies (E)	\$ -	\$ 100	\$ 100	\$ 100
		\$ 157,349	\$ 211,600	\$ 217,950	\$ 220,900

#### Other Charges and Services

661-454-801-000	Professional Services (E)	\$ -	\$ -	\$ -	\$ -
661-454-806-000	Legal Services (E)	\$ -	\$ -	\$ -	\$ -
661-454-822-000	Maintenance Contracts (E)	\$ -	\$ 2,000	\$ 2,000	\$ 1,500
661-454-828-000	Uniform/Laundry Service (E)	\$ 3,382	\$ 2,400	\$ 3,000	\$ -
661-454-829-000	Custodial/Cleaning Services (E)	\$ 250	\$ -	\$ 3,000	\$ 3,000
661-454-835-000	Health/Wellness Services (E)	\$ 323	\$ 500	\$ 500	\$ 550
661-454-849-000	Cell Phone/Stipend (E)	\$ 360	\$ 360	\$ 360	\$ 360
661-454-850-000	Telephone (E)	\$ 76	\$ 110	\$ 110	\$ -
661-454-881-000	Advertising (E)	\$ -	\$ -	\$ -	\$ -
661-454-891-000	Licenses and fees (E)	\$ 233	\$ 500	\$ 500	\$ 500
661-454-895-000	Registration Fees/Annual Cert (E)	\$ -	\$ -	\$ -	\$ -
661-454-900-000	Printing and Publishing (E)	\$ 305	\$ 300	\$ 300	\$ 100
661-454-909-000	Training (E)	\$ -	\$ 500	\$ 995	\$ 2,000
661-454-916-000	Dues and Fees (E)	\$ -	\$ -	\$ -	\$ -
661-454-918-000	Water/Sewer (E)	\$ 5,390	\$ 4,600	\$ 5,400	\$ 6,700
661-454-919-000	Waste Disposal (E)	\$ 531	\$ 500	\$ 600	\$ 800
661-454-920-000	Electric (E)	\$ 5,324	\$ 5,400	\$ 5,400	\$ 6,700
661-454-921-000	Natural Gas (E)	\$ 8,106	\$ 8,000	\$ 8,300	\$ 9,500
661-454-929-010	Lawn/Landscaping/Weed Control (E)	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500
661-454-930-000	Building Repair & Maintenance (E)	\$ 13,504	\$ 5,000	\$ 2,500	\$ 5,000
661-454-931-000	Equipment Repair & Maintenance (E)	\$ 6,855	\$ 4,500	\$ 1,000	\$ 1,000
661-454-931-010	Equip Rep & Maint - Fuel Pumps (E)	\$ 1,411	\$ 1,000	\$ 1,000	\$ 1,500

GL Number	General Ledger Title	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget
661-454-932-000	Vehicle Repair and Maintenance (E)	\$ 15,520	\$ 24,000	\$ 40,000	\$ 25,000
661-454-935-000	Property Liability Insurance (E)	\$ 7,815	\$ 8,200	\$ 8,890	\$ 9,500
661-454-936-000	Vehicle Insurance (E)	\$ 15,834	\$ 16,500	\$ 15,330	\$ 16,500
661-454-939-000	Workers Compensation Insurance (E)	\$ 956	\$ 1,300	\$ 1,300	\$ 1,300
661-454-940-000	Equipment Fund Rentals (E)	\$ 3,905	\$ -	\$ 2,000	\$ 3,000
661-454-940-010	Equipment Rentals (E)	\$ 1,920	\$ 1,500	\$ 1,625	\$ 10,000
661-454-941-000	Printer/Copier Lease/Maint (E)	\$ 326	\$ 250	\$ 850	\$ 815
661-454-943-000	Testing Services (E)	\$ 743	\$ 2,000	\$ 2,000	\$ -
661-454-944-000	Inspection Services (E)	\$ 3,553	\$ 1,500	\$ 1,500	\$ 3,500
661-454-968-000	Depreciation Expense (E)	\$ 304,210	\$ -	\$ -	\$ -
		\$ 402,033	\$ 92,420	\$ 109,960	\$ 110,325
	<b>Total Motor Pool</b>	<b>\$ 638,281</b>	<b>\$ 387,707</b>	<b>\$ 411,597</b>	<b>\$ 422,289</b>
<b>Capital Outlay</b>					
661-454-974-010	Land Improvements - Non-deprcb (E)	\$ -	\$ -	\$ -	\$ -
661-454-977-010	Equipment Shop - Non-dpreciabl (E)	\$ -	\$ 8,000	\$ 8,000	\$ -
661-454-980-010	Furniture/Equipment - Non-depr (E)	\$ -	\$ -	\$ -	\$ -
661-000-140-000	Equipment Depreciable	\$ 233,753	\$ 857,000	\$ 620,000	\$ 655,000
661-000-148-000	Vehicles Depreciable	\$ 447,694	\$ -	\$ -	\$ 55,000
		\$ 681,447	\$ 865,000	\$ 628,000	\$ 710,000
<b>Debt Service</b>					
661-454-992-000	Interest Payment (E)	\$ 3,536	\$ 67,827	\$ 67,827	\$ 67,535
		\$ 3,536	\$ 67,827	\$ 67,827	\$ 67,535
	<b>Total Expenditures</b>	<b>\$ 1,398,676</b>	<b>\$ 1,483,963</b>	<b>\$ 1,271,403</b>	<b>\$ 1,244,080</b>
	Revenue	\$ 689,110	\$ 908,000	\$ 986,456	\$ 870,000
	Expenses	\$ 1,398,676	\$ 1,483,963	\$ 1,271,403	\$ 1,244,080
	Net	\$ (709,567)	\$ (575,963)	\$ (284,947)	\$ (374,080)
	Beginning Cash Position	\$ 717,339			
	Revenue	\$ 870,000			
	Expenses	\$ 1,244,080			
	Est. Ending Cash Position	\$ 343,259			