

# City of Hastings Annual Budget

Fiscal Year 2024-2025







**Mayor**

David J. Tossava

**First Ward**

Bill Nesbitt

Al Jarvis

**Third Ward**

Don Bowers

Norman Barlow

**Second Ward**

John Resseguie

Mandy Furrow

**Fourth Ward**

Jordan Brehm

Jacque McLean

**City Manager**

Sarah Moyer-Cale

Prepared by:

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# Table of Contents

Table of Contents .....	Page 1
City Manager’s Message.....	Page 3
 <u>General Budget Information</u>	
Organizational Charts.....	Page 7
City Council Goals for FY 2025 .....	Page 9
Fund Descriptions .....	Page 11
Primary Activities (Expenditures) for City Funds.....	Page 12
Taxable Value and Millage Rates .....	Page 13
 <u>General Fund</u>	
General Fund Overview .....	Page 17
General Fund Revenues .....	Page 19
General Fund Summary by Expenditure Type.....	Page 20
General Fund Summary of Capital Outlay.....	Page 21
General Fund Summary by Activity Center .....	Page 22
General Fund – General Government .....	Page 23
General Fund – Public Safety .....	Page 25
General Fund – Public Works.....	Page 26
General Fund – Community and Economic Development.....	Page 27
General Fund – Recreation and Culture.....	Page 28
General Fund – Transfers Out / Other.....	Page 29
General Fund – Fund Balance .....	Page 30
 <u>Other Funds</u>	
Other Funds Summary .....	Page 33
Major Streets Fund.....	Page 34
Local Streets Fund .....	Page 36
Riverside Cemetery Fund.....	Page 37
Brownfields Fund.....	Page 38
Downtown Development Authority Fund .....	Page 39
Local Finance Development Authority Fund.....	Page 40
Drug Enforcement Fund .....	Page 41
Police Training Fund.....	Page 42
Library Fund .....	Page 43
Water and Sewer Fund.....	Page 44
Equipment Internal Services Fund .....	Page 46
 <u>Appendices</u>	
Appendix A – Budget Resolution .....	Page 49
Appendix B – Line-Item Budgets .....	Page 51



City of *Hastings* Michigan

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201 E. State Street 49058

April 19, 2024

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 2024-2025. As you know, the budget document reflects months of projections and planning in concert with the goals specified by the City Council for the upcoming fiscal year. The budget is a living document and is subject to amendments in compliance with the City Charter and State law.

The City was able to invest more heavily in infrastructure improvements this past year. The Downtown Development Authority was reauthorized in preparation for over \$3.5 million to revitalize the streetscape on State Street between Boltwood and Broadway. Progress is underway and the project should be complete this fiscal year. Reconstruction of Parking Lot 8 is set to commence in July. The LDFA funded the resurfacing of Enterprise Drive and road and grant funds supported the repaving of a portion of West State Road. In addition, lead service line replacements have been taking place with increasing frequency. Preventative treatments for streets have expanded to include crack sealing and sealcoating where there are available funds. The Hastings Public Library was able to replace its deficient windows. The Community Development Department secured another MSHDA grant to assist income qualified homeowners with critical improvements to keep their homes safe and functional. The Fire Department made important safety upgrades to the station and replaced two fire apparatus.

The new fiscal year will see additional investment in quality-of-life improvements such as parks. A group of passionate citizens have come together to commence planning the TangleTown reconstruction project which is expected to be built in Spring 2025. A new restroom structure has been designed for Fish Hatchery Park which will use General Fund and ARPA dollars to replace the existing building and improve its durability and functionality; building onto other park improvements including the parking lot resurfacing, lighting, and new play equipment which took place several years ago. For utilities, we plan to replace approximately 90 services annually until all lead lines have been replaced. Important capital improvements in the wastewater and water system are also planned. Planned, yet absent from the budget document due to lack of sufficient information at this time are the Green and Market Street sanitary sewer, water, and road improvements. Additionally, numerous replacements are planned for aged and defunct garage equipment. Internal staffing and responsibilities for tasks have shifted to include contracted accounting services and an additional DPS employee to better keep up with the department's expanded services.

Financial resources remain a challenge in certain funds. Planned increases to water and sewer rates will help sustain planned infrastructure projects and lead service line replacements. The inability to achieve funding through the State for either our water or wastewater plans last year has somewhat disrupted our planned improvements. The State is using only the SRF program to

fund water service line replacements. Legislators have discussed creating other programs, but nothing has come to fruition yet. At this time all lead service line replacements have been paid for by our water customers. Road funds continue to be scarce. A proposal for a road millage will likely be in our future as state funds continue to be inadequate and we cannot keep pace with the rate of pavement deterioration.

While the City will always face its challenges, we remain committed to delivering the services that our residents expect as efficiently and effectively as possible. We are fortunate to have talented and dedicated employees who work every day to make our community stronger. I would like to thank the department heads and board members who contributed to the budget development process. I am proud of the achievements that have been made so far and am greatly looking forward to more good things to come in this next fiscal year.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Sarah Moyer-Cale".

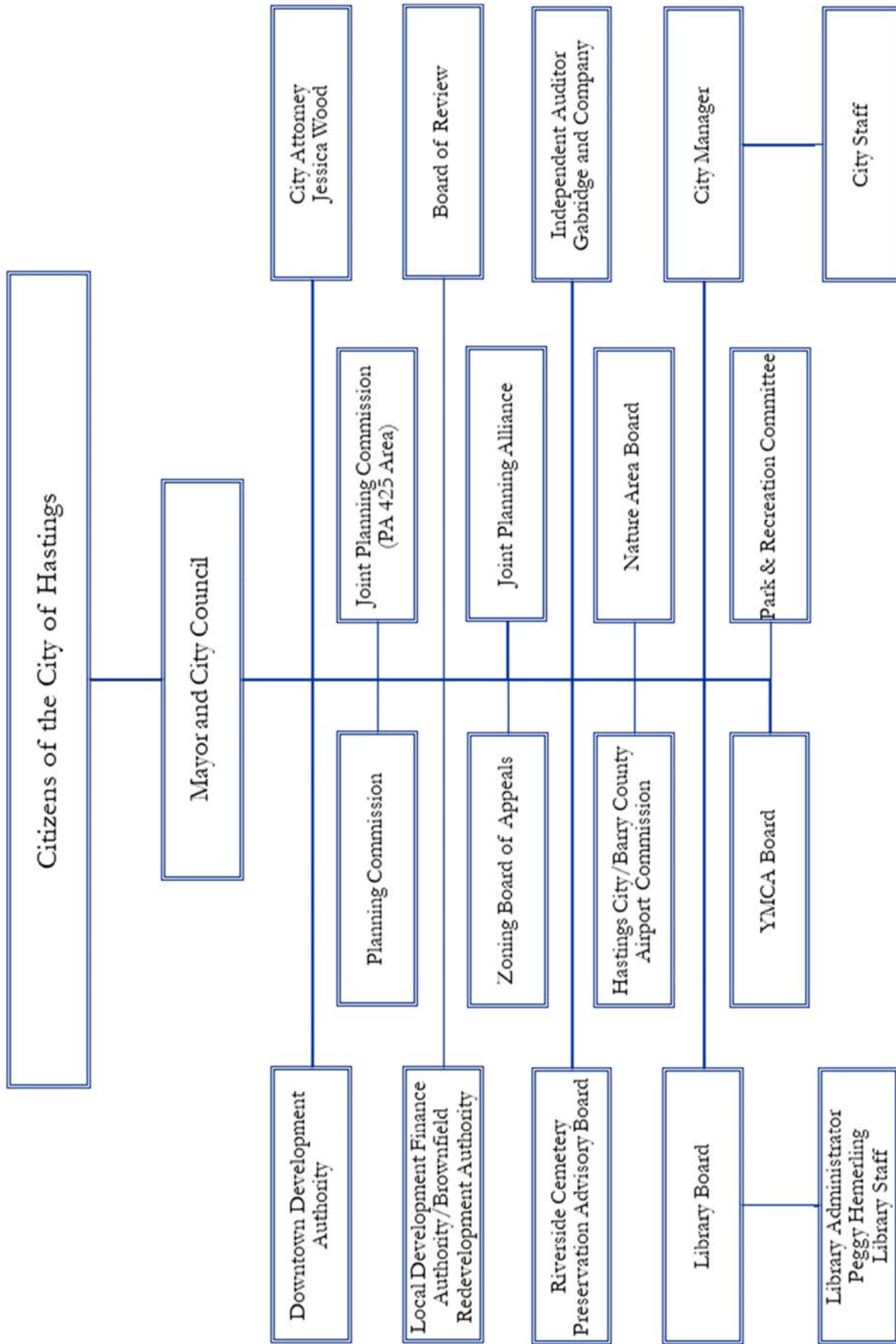
Sarah Moyer-Cale

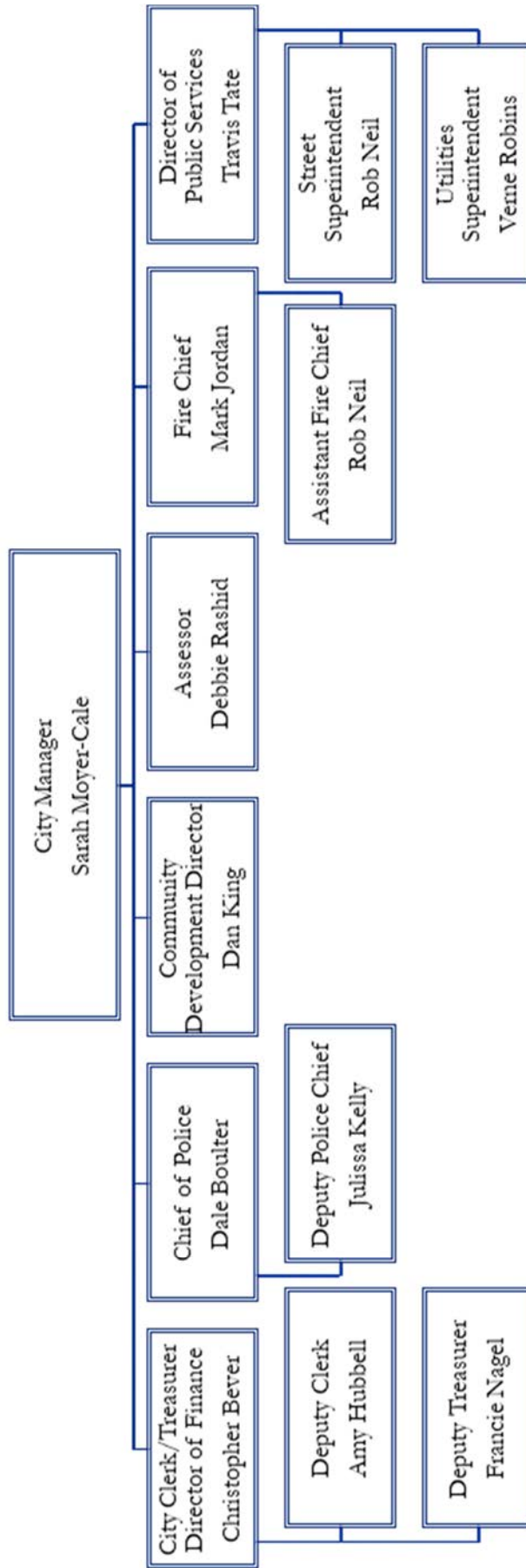
City Manager



# General Budget Information







## City Council Goals for Fiscal Year Ending 2025

<b>Goal 1: Fire Station and Fire Equipment</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Continue to review potential funding methods for a new station	Funding is not included in the FY 25 budget as the priority for the Fire Department has now shifted to equipment replacement. The new station continues to be evaluated by staff for potential funding sources.
Work with BIRCH on a new agreement	BIRCH has indicated that they would like to keep the existing agreement with some adjustments. The city will continue to bill BIRCH for services.

<b>Goal 2: Increase Park and Recreation Investment</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Continue to work on design and reconstruction of Tangle Town	Funds totaling \$650,800 are included in the FY 25 budget for this project, including \$250,000 in city funds and \$400,800 in private donations which will have to be raised.
Complete restroom reconstruction at Fish Hatchery Park	Funds totaling \$450,000 are included in the FY 25 budget for this project, including \$236,216 in ARPA funds and \$213,784 in city funds.
Pursue Public/Private Partnerships for park improvements	Staff will continue to work with private entities to supplement project funding for parks and recreation capital investments.

<b>Goal 3: Improve Street Infrastructure</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Use asset management principles (i.e. “cut – once”)	Asset management principles are routinely applied to projects anticipated to be completed by staff and are reflected in project and maintenance initiatives.
Complete Pavement Surface and Evaluation Rating (PASER) of major and local streets	PASER ratings will assist with the prioritization of future city projects.
Advance the use of preventive maintenance strategies	Funds are included in the FY 25 Roads Funds budget for chip sealing in the amount of \$150,000.

<b>Goal 3: Improve Street Infrastructure</b>	
Continue work on planning major street improvements (including Market St. E. Green St. and E. State Street)	Project design is underway. Funding is not included in the FY 25 budget. Staff will present a funding plan to City Council once the scope and estimated cost of the project are determined.

<b>Goal 4: Improve Pedestrian Crossings</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Identify additional pedestrian crossing improvements	Funding in FY 24 was utilized to acquire a pedestrian island. Staff will monitor the use and effectiveness of the island before additional funds are considered in the budget.
Review Safe Routes to Schools evaluations from 2015	This is a staff initiative that currently does not require funding
Evaluate sidewalk conditions in high traffic areas and near public services	This is a staff initiative that currently does not require funding

<b>Goal 5: 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 for potential amendments	This is a staff initiative that currently does not require funding

<b>Goal 6: Citizen Education and Awareness</b>	
<b>Steps toward implementing the goal</b>	<b>How goal is included in budget document (if relevant)</b>
Work with County and other local municipalities to create a "Citizen's Academy"	This is a staff initiative that currently does not require funding
Use social media and public engagement plan to promote awareness of City programs and activities	This is a staff initiative that currently does not require funding

## 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.

<b>Fund Number</b>	<b>Fund Name</b>	<b>Description</b>	<b>Page No.</b>
101	General Fund	The General Fund is the primary operating fund of the City of Hastings	17
202	Major Streets	Supports maintenance and improvements on 14.81 miles of major streets in the city	34
203	Local Streets	Supports maintenance and improvements on 32.46 miles of local streets in the city	36
209	Riverside Cemetery	Supports management, maintenance, operations, and improvements at the city-owned Riverside Cemetery	37
243	Brownfields	Supports incentives for redevelopment of local brownfield properties	38
248	Downtown Development Authority	Supports promoting and improving the Downtown Development Authority (DDA) district in accordance with the Downtown Development Plan	39
250	Local Development Finance Authority	Promotes economic growth and job creation within the Local Development Finance Authority (LDFA) geographic area	40
265	Police Drug Enforcement	Recognizes revenue in the form of civil forfeitures of cash, personal property and real property confiscated under state drug statutes	41
266	Police Training	Supports police training with state designated grant funds and city matching funds	42
271	Library	Supports costs associated with management, operations, programming, and improvements at the Hastings Public Library	43
592	Water and Sewer	Responsible for operations, maintenance, repair and development of the drinking water system and the sanitary sewer/wastewater treatment system	44
661	Equipment Internal Services	Responsible for equipment maintenance and some equipment purchases through rental charges assessed to city departments and funds	46

## 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. Information on pages 20 and 21 provides additional detail on the costs of each of these activities in the General Fund for FY 2025.

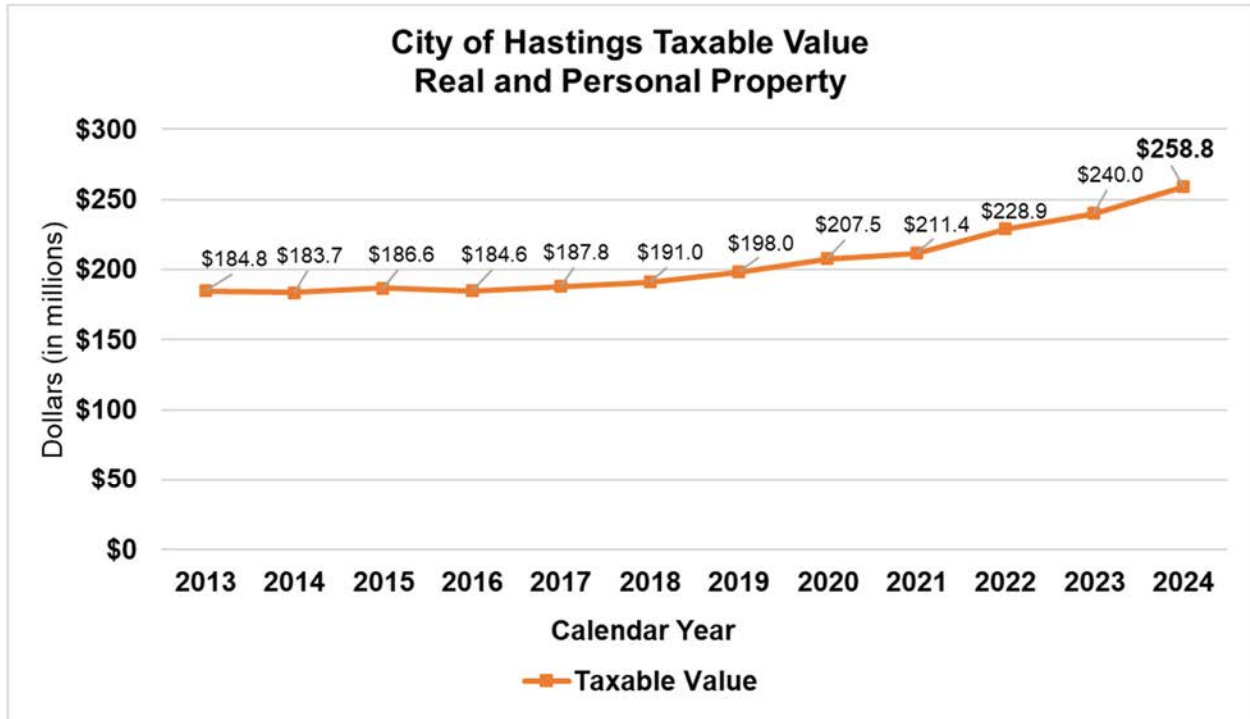
<p style="text-align: center;"><b>Personal Services</b></p> <p>Personal Services are any cost associated with personnel such as wages, payroll tax, health insurance, retirement benefit cost, disability, overtime pay, etc.</p> 	<p style="text-align: center;"><b>Other Charges and Services</b></p> <p>Other 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 15.7745 mills for General Fund Operating and 0.9848 mills for Riverside Cemetery; however, the mills for the cemetery are proposed to be reduced by 10% to 0.8863 mills.

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 2023 to 2024 is \$18.8 million, with \$11.1 million attributable to the existing tax base and \$7.7 million in additions to the tax base.





# General Fund



## 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.

Activity Center	Department
<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
<b>Recreation and Culture</b>	Cable Access
	Parks and Recreation
	Arts and Cultural Services
<b>Outgoing Transfers / Other</b>	Outgoing Transfers

## FY 2025 General Fund Summary

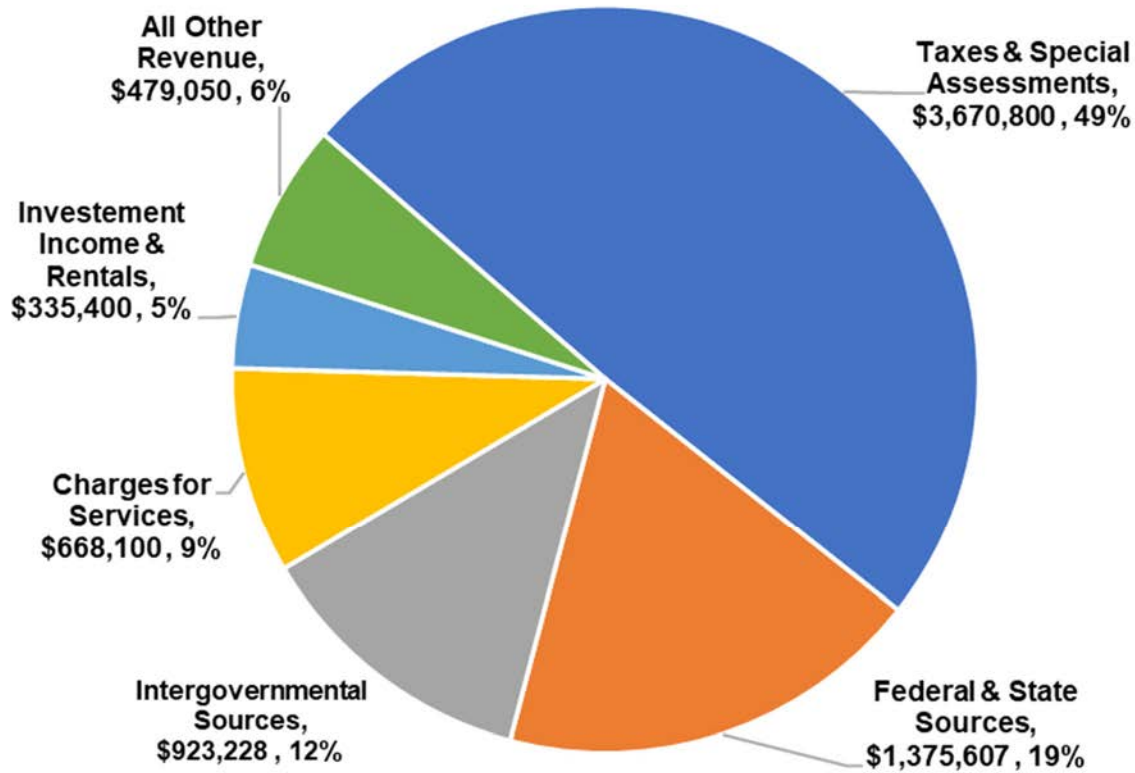
The table below provides a high-level summary of General Fund revenues and department expenditures and includes FY 2024 projections, which will be utilized to analyze potential budget adjustments in the current fiscal year. Budget adjustments to the FY 2024 budget will be presented to City Council for approval in June 2024.

General Fund	FY 2023 Actual	*FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	FY 25-FY24 Budget \$ Inc. / (Dec.)
<b>General Fund Revenue</b>					
Taxes and Special Assessments	\$ 3,341,472	\$ 3,506,650	\$ 3,484,192	\$ 3,670,800	\$ 164,150
Federal & State Sources	1,105,139	2,167,012	1,789,389	1,375,607	\$ (791,405)
Intergovernmental Sources	558,524	868,416	672,119	923,228	\$ 54,812
Charges for Services	580,475	615,950	568,020	668,100	\$ 52,150
Investment Income & Rentals	331,242	209,000	435,408	335,400	\$ 126,400
All Other Revenue	384,287	58,675	476,729	479,050	\$ 420,375
<b>Total, General Fund Revenue</b>	<b>\$ 6,301,139</b>	<b>\$ 7,425,703</b>	<b>\$ 7,425,857</b>	<b>\$ 7,452,185</b>	<b>\$ 26,482</b>
<b>General Fund Departments</b>					
City Council	\$ 63,079	\$ 74,001	\$ 68,580	\$ 82,326	\$ 8,325
Mayor	12,954	14,752	14,719	14,811	59
City Manager's Office	179,546	183,080	183,034	192,810	9,730
Finance Department	297,515	313,745	374,474	396,945	83,200
City Clerk	114,345	118,397	112,545	117,396	(1,001)
Information Technology	208,446	244,000	227,253	244,000	0
Board of Review	2,124	2,862	1,990	2,512	(350)
Treasurer	74,524	78,808	77,607	83,928	5,120
Assessor	140,811	162,581	144,726	171,282	8,701
Elections	36,405	64,277	33,444	56,368	(7,909)
City Hall and Grounds	141,294	187,500	149,866	158,950	(28,550)
Legal and Audit	62,666	70,000	58,583	70,000	0
Other General Government	693,363	753,387	638,175	588,415	(164,972)
Police Department	1,687,019	2,005,929	1,931,712	2,099,689	93,760
Code Compliance	62,816	50,171	47,756	50,962	791
Fire Department	477,267	1,057,797	1,142,135	524,545	(533,252)
Inspections	45,815	55,000	110,000	100,000	45,000
Public Services Administration	158,785	182,683	164,346	159,240	(23,443)
Parking Downtown Non-SAD	11,134	19,750	13,500	23,000	3,250
Parking Downtown SAD	21,061	234,000	37,300	267,500	33,500
Street Lighting	87,207	102,500	92,503	99,500	(3,000)
Community Services	144,813	162,085	153,077	300,355	138,270
Planning and Zoning	16,930	18,285	14,193	18,685	400
Joint Planning and Zoning	1,879	550	300	400	(150)
Community Development	143,807	141,500	133,161	143,143	1,643
Community Development Grant Projects	70,593	75,100	71,197	65,100	(10,000)
Cable Access	11,101	13,457	9,588	13,776	319
Parks and Recreation	213,885	977,657	233,832	1,344,325	366,668
Arts and Cultural Services	62,220	80,400	88,909	81,526	1,126
Transfers Out / Other	160,105	316,449	316,449	549,696	233,247
<b>Total, General Fund Departments</b>	<b>\$ 5,403,509</b>	<b>\$ 7,760,703</b>	<b>\$ 6,644,954</b>	<b>\$ 8,021,185</b>	<b>\$ 260,482</b>
<b>**Addition to / (Use of) Fund Balance</b>	<b>\$ 897,630</b>	<b>\$ (335,000)</b>	<b>\$ 780,903</b>	<b>\$ (569,000)</b>	

\*Reflects May 2023 approved budget and amendments approved during the fiscal year.

\*\*See page XX for FY 2025 expenditures associated with the use of fund balance.

## FY 2025 General Fund Revenues \$7,452,185



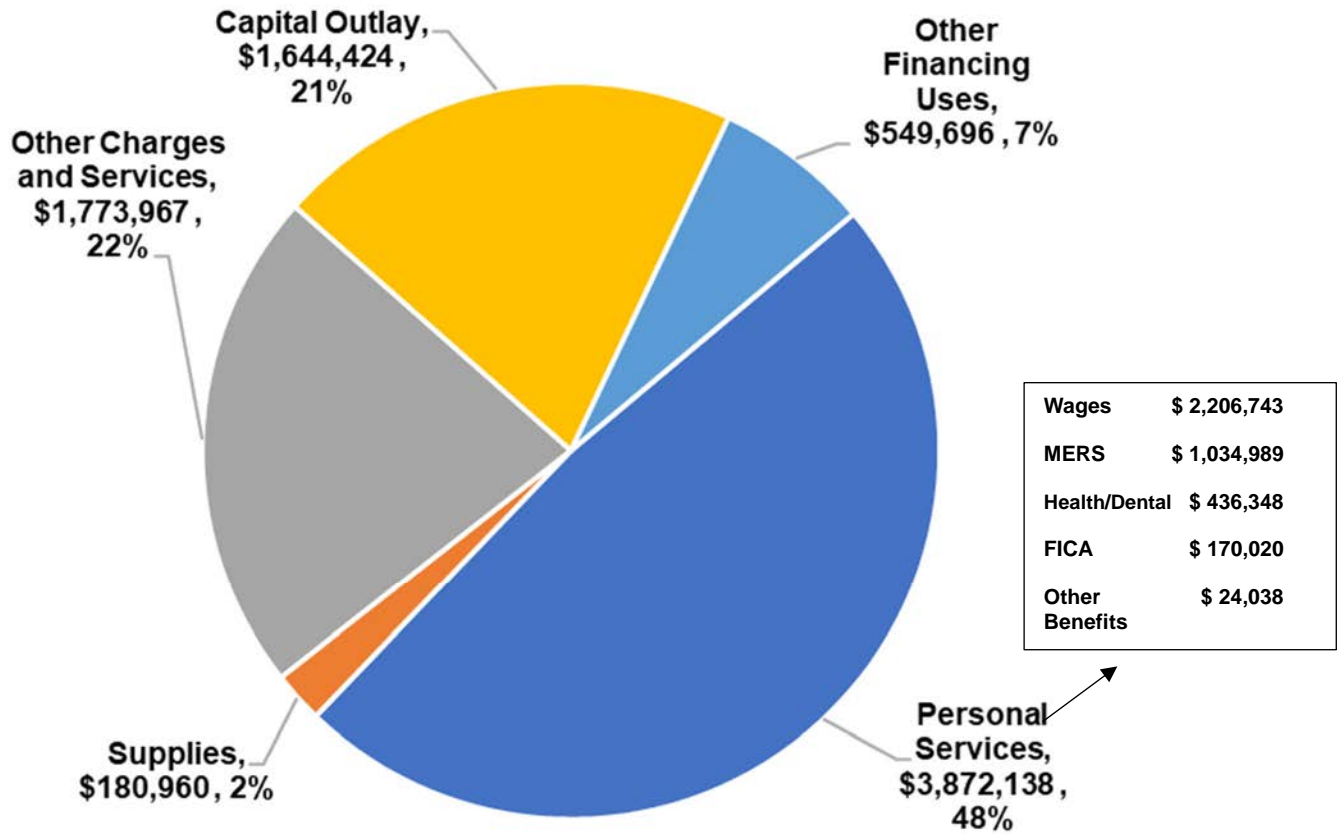
General Fund Revenue Category	FY 2023 Actual	*FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Taxes & Special Assessments	\$ 3,341,472	\$ 3,506,650	\$ 3,670,800	\$ 164,150	4.7%
Federal & State Sources	1,105,139	2,167,012	1,375,607	(791,405)	-36.5%
Intergovernmental Sources	558,524	868,416	923,228	54,812	6.3%
Charges for Services	580,475	615,950	668,100	52,150	8.5%
Investment Income & Rentals	331,242	209,000	335,400	126,400	60.5%
All Other Revenue	384,287	58,675	479,050	420,375	716.4%
<b>Total, General Fund Expenditures by Activity Center</b>	<b>\$ 6,301,139</b>	<b>\$ 7,425,703</b>	<b>\$ 7,452,185</b>	<b>\$ 26,482</b>	<b>0.4%</b>

\*Total reflects budget amendments approved by City Council during fiscal year 2024.

### Revenue Changes/Highlights

- Tax revenue is anticipated to increase approximately 5% over FY 2024.
- Federal and state sources decrease -36.5% due to the use of one-time ARPA funds and removing grant funds applied for but not received in FY 2024. Recurring state revenue is anticipated to increase 2.2% over FY 2024.
- Investment income and rentals increase 60.5% primarily due to the projected interest rates on the city's General Fund savings and investment accounts.
- All over revenue increases by \$420,375 primarily due to budgeting \$400,800 in private donations for the Tangle Town capital project.

## FY 2025 General Fund Expenditures by Expenditure Type \$8,021,185



Expenditure Type	FY 2023 Actual	*FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Personal Services	\$ 3,415,226	\$ 3,901,424	\$ 3,872,138	\$ (29,286)	-0.8%
Supplies	131,657	157,875	180,960	\$ 23,085	14.6%
Other Charges and Services	1,483,834	1,599,663	1,773,967	\$ 174,304	10.9%
Capital Outlay	212,686	1,785,292	1,644,424	\$ (140,868)	-7.9%
Transfers Out	160,105	316,449	549,696	\$ 233,247	73.7%
<b>Total, General Fund Expenditures by Expenditure Type</b>	<b>\$ 5,403,507</b>	<b>\$ 7,760,703</b>	<b>\$ 8,021,185</b>	<b>\$ 260,482</b>	<b>3.4%</b>

\*Total reflects budget amendments approved by City Council during fiscal year 2024.



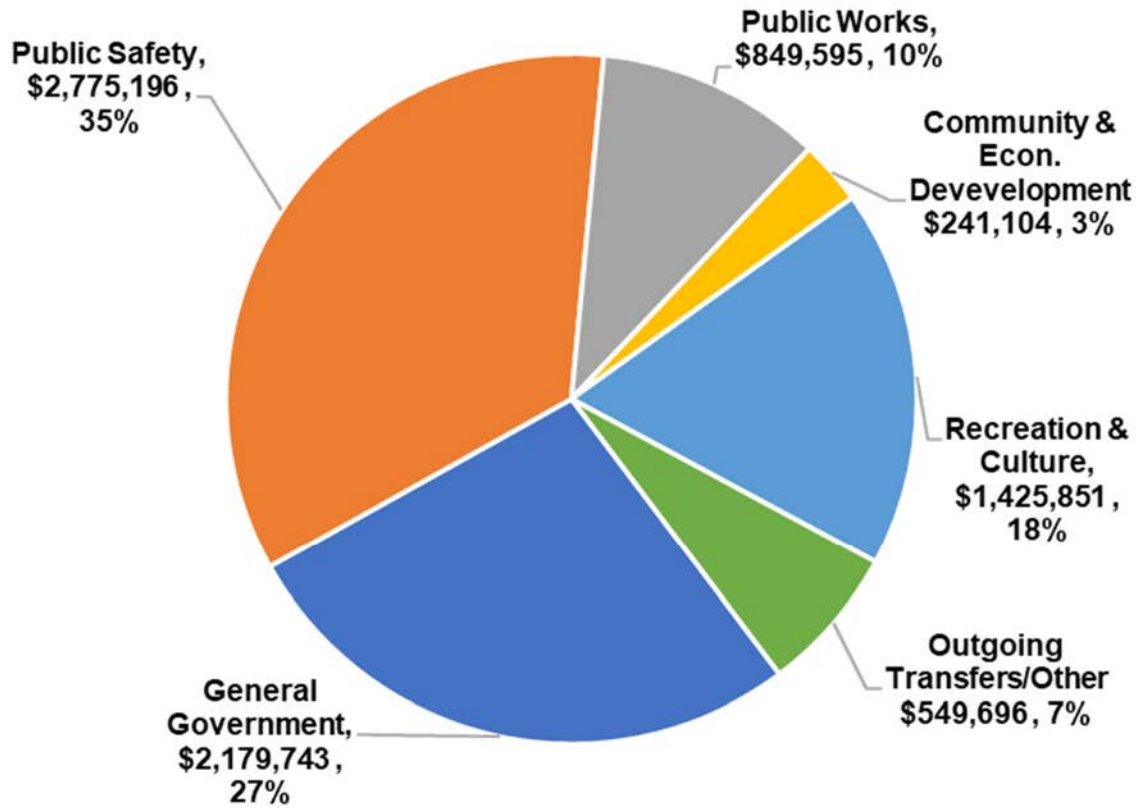
## FY 2025 General Fund Capital Outlay

### \$1,644,424

The table below provides detail on all capital outlay expenditures in the General Fund.

<b>Department</b>	<b>Description</b>	<b>FY 25 Budget</b>
Parks and Recreation	Tangle Town renovation (\$650,800), Fish Hatchery Park restrooms (\$450,000), Pickleball courts at Bob King Park (\$15,000), Sweezy's Pond improvements (\$10,000)	\$1,125,800
Parking – Special Assessment District	Downtown Parking Lot #8 – Will be reimbursed by the DDA	\$235,000
Police Department	Replacement of Police Chief's vehicle (\$65,000), Police Department workspace update (\$45,000), Enclosed trailer (\$15,000)	\$125,000
Fire Department	Various depreciable and non-depreciable capital items including 800 MHz radios, turnout gear, SCBA gear, replacement nozzles, office space updates, portable generators, etc.	\$85,874
City Hall Building and Grounds	Smaller improvements to City Hall including painting, updating climate control, new drinking fountains, new cabinets, and new landscaping on the Michigan Avenue side of City Hall	\$50,000
Community Services	Screening of the compost facility	\$20,000
Multiple Departments	Various small non-depreciable capital items (technology, furniture replacement, etc.)	\$2,750
<b>Total, General Fund Capital Outlay</b>		<b>\$1,644,424</b>

## FY 2025 General Fund Expenditures by Activity Center \$8,021,085



Expenditure Type	FY 2023 Actual	*FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
General Government	\$ 2,027,083	\$ 2,267,390	\$ 2,179,743	\$ (87,647)	-3.9%
Public Safety	2,272,914	3,168,897	2,775,196	(393,701)	-12.4%
Public Works	421,990	701,018	849,595	148,577	21.2%
Community and Economic Development	245,314	248,892	241,104	(7,788)	-3.1%
Recreation and Culture	276,101	1,058,057	1,425,851	367,794	34.8%
Other Financing Uses	160,105	316,449	549,696	233,247	73.7%
<b>Total, General Fund Expenditures by Activity Center</b>	<b>\$ 5,403,507</b>	<b>\$ 7,760,703</b>	<b>\$ 8,021,185</b>	<b>\$ 260,482</b>	<b>3.4%</b>

\*Total reflects budget amendments approved by City Council during fiscal year 2024.

## General Fund General Government

The General Government activity center provides funding for elected and appointed city officials, city clerk functions, city financial operations including property assessments, city elections, information technology, and legal and audit contracted support. Maintenance, operations, and improvements of City Hall and grounds are also included in this activity center.

The activity center also provides funding for city functions that benefit all city operations. Examples of these expenditures include but are not limited to website maintenance, additional MERS contributions addressing unfunded liabilities, property liability insurance, and printing and publishing

General Government Expenditure Type	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Personal Services	\$ 1,328,045	\$ 1,482,089	\$ 1,382,730	\$ (99,359)	-6.7%
Supplies	15,215	26,150	29,450	3,300	12.6%
Other Charges and Services	628,214	685,901	717,313	31,412	4.6%
Capital Outlay	55,609	73,250	50,250	(23,000)	-31.4%
<b>Total, General Government</b>	<b>\$ 2,027,083</b>	<b>\$ 2,267,390</b>	<b>\$ 2,179,743</b>	<b>\$ (87,647)</b>	<b>-20.9%</b>

### Department Summaries

Department	Budget Changes / Highlights	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
City Council	No significant budget changes.	\$ 74,001	\$ 82,326	\$ 8,325
Mayor	No significant budget changes.	14,752	14,811	59
City Manager's Office	No significant budget changes.	183,080	192,810	9,730
City Clerk	No significant budget changes.	118,397	117,396	(1,001)
Finance & Treasurer	FY 25 increase primarily due to budgeting for contracted accounting services for monthly assistance and year-end audit assistance (\$52,000). Remainder of increase due to personal services costs.	392,553	480,873	88,320
Assessor & Board of Review	No significant budget changes.	165,443	173,794	8,351
Elections	FY 25 decrease due to one-time equipment purchases for early voting in FY 24 that will not be required in FY 25.	64,277	56,368	(7,909)
Information Technology	No significant budget changes.	244,000	244,000	0
City Hall & Grounds	FY 25 decrease primarily due to lower projected building maintenance and repairs costs, and a decrease in landscaping improvements.	187,500	158,950	(28,550)
Legal and Audit	No significant budget changes.	70,000	70,000	0

Department	Budget Changes / Highlights	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Other General Government	FY 25 decrease primarily due to: <ul style="list-style-type: none"> <li>• Decrease in additional MERS contributions (from \$500,000 to \$423,000) based on the city no longer being in underfunded status. Additional contribution is still required as part of the August 2024 \$2.6 million state grant received to bring the city's funded defined benefit retirement plan ratio over 60%.</li> <li>• Personnel costs budgeted in this department in FY 24 were distributed to all other departments in FY 25. These were costs associated with the city's wage and compensation study completed in spring 2024.</li> </ul>	753,387	588,415	(164,972)
<b>Total</b>		<b>\$ 2,267,390</b>	<b>\$ 2,179,743</b>	<b>\$ (87,647)</b>

## General Fund Public Safety

The Public Safety activity center provides funding for police, fire, inspections, and code compliance operations.

Public Safety Expenditure Type	FY 2023 Actual	*FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Personal Services	\$ 1,714,397	\$ 2,039,222	\$ 2,114,666	\$ 75,444	3.7%
Supplies	79,039	92,375	98,760	6,385	6.9%
Other Charges and Services	345,748	361,475	350,896	(10,579)	-2.9%
Capital Outlay	133,730	675,825	210,874	(464,951)	-68.8%
<b>Total, Public Safety</b>	<b>\$ 2,272,914</b>	<b>\$ 3,168,897</b>	<b>\$ 2,775,196</b>	<b>\$ (393,701)</b>	<b>-12.4%</b>

*\*Total reflects budget amendments approved by City Council during fiscal year 2024.*

### Department Summaries

Department	Budget Changes / Highlights	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Police	FY 25 increase due to personal services charges associated with the final year of the current union contract, and increased capital costs associated with workspace renovations and a new police chief vehicle.	\$ 2,005,929	\$ 2,099,689	\$ 93,760
Code Compliance	No significant budget changes.	50,171	50,962	791
Fire Department	Decrease is based on capital purchases completed in FY 2024. Operating costs in FY 25 remain largely the same as FY 24.	1,057,797	524,545	(533,252)
Inspections	Increase based on anticipated volume of work to be performed and is offset by revenues.	55,000	100,000	45,000
<b>Total</b>		<b>\$ 3,168,897</b>	<b>\$ 2,755,196</b>	<b>\$ (393,701)</b>

## General Fund Public Works

The Public Works activity center provides funding for administration of public works activities (including support for water and sewer and equipment internal services), public infrastructure operations and maintenance including parking, street lighting, and planning for other public improvement projects.

<b>Public Works Expenditure Type</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2025 Budget</b>	<b>FY 25-FY 24 \$ Inc. / (Dec.)</b>	<b>FY 25-FY 24 % Inc. / (Dec.)</b>
Personal Services	\$ 188,393	\$ 196,335	\$ 180,164	\$ (16,171)	-8.2%
Supplies	24,461	21,050	30,150	9,100	43.2%
Other Charges and Services	201,484	233,633	384,281	150,648	64.5%
Capital Outlay	7,652	250,000	255,000	5,000	2.0%
<b>Total, Public Works</b>	<b>\$ 421,990</b>	<b>\$ 701,018</b>	<b>\$ 849,595</b>	<b>\$ 148,577</b>	<b>21.2%</b>

### Department Summaries

<b>Department</b>	<b>Budget Changes / Highlights</b>	<b>FY 2024 Budget</b>	<b>FY 2025 Budget</b>	<b>\$ Inc/(Dec)</b>
Public Services Administration	FY 25 decrease due to moving 20% of the Department of Public Services Director charges to the Water and Sewer Fund for FY 25.	\$ 182,683	\$ 159,240	\$ (23,443)
Parking	FY 25 increase due to the increase in projected cost of Parking Lot #8 (from \$200,000 to \$235,000). These costs will be reimbursed by the Downtown Development Authority.	253,750	290,500	36,750
Street Lighting	No significant budget changes.	102,500	99,500	(3,000)
Community Services	FY 25 increase due to: <ul style="list-style-type: none"> <li>• Moving funding (\$100,000) for yard waste removal from the Roads Funds to General Fund. These expenses are not associated with maintaining city streets.</li> <li>• If required, funding to support ambulance service in the city is budgeted at \$50,000.</li> </ul>	162,085	300,355	138,270
<b>Total</b>		<b>\$ 701,018</b>	<b>\$ 849,595</b>	<b>\$ 148,577</b>

## General Fund Community & Economic Development

The Community and Economic Development activity center supports city and joint planning and zoning functions, economic development opportunities, grant administration, and support to city boards. Funding is also provided for the city’s cable access channel.

Community & Economic Dev. Expenditure Type	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Personal Services	\$ 148,784	\$ 147,878	\$ 152,418	\$ 4,540	3.1%
Supplies	844	1,200	1,100	(100)	-8.3%
Other Charges and Services	95,686	99,814	86,086	(13,728)	-13.8%
Capital Outlay	0	0	1,500	1,500	
<b>Total, Community and Economic Development</b>	<b>\$ 245,314</b>	<b>\$ 248,892</b>	<b>\$ 241,104</b>	<b>\$ (7,788)</b>	<b>-3.1%</b>

### Department Summaries

Department	Budget Changes / Highlights	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Planning & Zoning	No significant budget changes.	\$ 18,285	\$ 18,685	400
Joint Planning & Zoning	No significant budget changes.	550	400	(150)
Community Development	No significant budget changes.	141,500	143,143	1,643
Community Development Grants	FY 25 decrease based on reduced grant funding from the state.	75,100	65,100	(10,000)
Cable Access	No significant budget changes.	13,457	13,776	319
<b>Total</b>		<b>\$ 248,892</b>	<b>\$ 241,104</b>	<b>\$ (7,788)</b>

## General Fund Recreation & Culture

The Recreation and Culture activity center provides funding for parks maintenance, operations, and improvements and city-wide cultural activities.

Recreation and Culture Expenditure Type	FY 2023 Actual	*FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Personal Services	\$ 35,607	\$ 35,900	\$ 42,160	\$ 6,260	17.4%
Supplies	12,097	17,100	21,500	4,400	25.7%
Other Charges and Services	212,702	218,840	235,391	16,551	7.6%
Capital Outlay	15,695	786,217	1,126,800	340,583	43.3%
<b>Total, Recreation &amp; Culture</b>	<b>\$ 276,101</b>	<b>\$ 1,058,057</b>	<b>\$ 1,425,851</b>	<b>\$ 367,794</b>	<b>34.8%</b>

*\*Total reflects budget amendments approved by City Council during fiscal year 2024.*

### Department Summaries

Department	Budget Changes / Highlights	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Parks & Recreation	FY 25 increase due to increased capital costs associated with the Tangle Town playground, Fish Hatchery Park restrooms, Sweezy's Pond improvements, and improvements to the pickleball courts at Bob King Park. FY 25 personal services and operating costs remain largely the same as FY 24.	\$ 977,657	\$ 1,344,325	\$ 366,668
Arts & Cultural Services	No significant budget changes.	80,400	81,526	1,126
<b>Total</b>		<b>\$ 1,058,057</b>	<b>\$ 1,425,851</b>	<b>\$ 367,794</b>



## General Fund Transfers Out / Other

The Transfers Out / Other activity center accounts for transfers to other funds to support maintenance and improvement of local roads and operations at the city library.

Transfers Out / Other Expenditure Type	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc. / (Dec.)	FY 25-FY 24 % Inc. / (Dec.)
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Supplies	0	0	0	0	0.0%
Other Charges and Services	0	0	0	0	0.0%
Capital Outlay	0	0	0	0	0.0%
Transfers Out	160,105	316,449	549,696	233,247	73.7%
<b>Total, Outgoing Transfers / Other</b>	<b>\$ 160,105</b>	<b>\$ 316,449</b>	<b>\$ 549,696</b>	<b>\$ 233,247</b>	<b>73.7%</b>

### Department Summaries

Department	Budget Changes / Highlights	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Transfers Out	FY 25 transfers out include: <ul style="list-style-type: none"> <li>• Transfer to Local Streets Fund to support operations. (\$150,000)</li> <li>• Transfer to Major Streets Fund to support the mill and resurfacing project on E. State Street. (\$225,000)</li> <li>• Transfer to the Library Fund to support annual operations. (\$173,196)</li> <li>• Transfer to the Police Training Fund for a required match for state funds. (\$1,500)</li> </ul>	\$ 316,449	\$ 549,696	\$ 233,247
<b>Total</b>		<b>\$ 316,449</b>	<b>\$ 549,696</b>	<b>\$ 233,247</b>

## General Fund – Fund Balance Analysis

The tables below and on the next page provide summary information on the fund balance in the General Fund.

General Fund - Fund Balance Analysis	FY 2023 Actual	FY 2024 Projected	FY 2025 Budget
Beginning Assigned and Unassigned Fund Balance	\$ 3,802,070	\$ 4,699,700	\$ 5,480,603
Addition to / (Use of) Fund Balance	897,630	780,903	(569,000)
<b>Ending Assigned and Unassigned Fund Bal.</b>	<b>\$ 4,699,700</b>	<b>\$ 5,480,603</b>	<b>\$ 4,911,603</b>

Utilization of General Fund (Fund 101) Fund Balance as part of the FY 2025 budget aligns the following expenditures:

Budget Item	Use of Fund Balance (\$)
<b>Tangle Town Playground</b> – utilizes \$250,000 in unassigned fund balance, of which \$210,000 is from the sale of the Fish Hatchery Park property in FY 2023. Total project cost is \$650,800, with \$400,800 budgeted in private donations.	\$250,000
<b>Transfer to Major Streets Fund</b> – transfer of unassigned fund balance to support the E. State Street milling and resurfacing project. Funds are required in order to receive state funding of \$375,000.	\$225,000
<b>Fish Hatchery Park Restrooms</b> – total project funding includes \$236,216 in ARPA funds, \$144,784 in recurring General Fund revenues along with \$69,000 in unassigned fund balance.	\$69,000
<b>Friday Night Features</b> – use of assigned fund balance (from private donations) that can only be used to support Friday Night Features entertainment costs.	\$25,000
<b>Total, Use of Assigned and Unassigned General Fund - Fund Balance</b>	<b>\$569,000</b>

**In addition** to the fund balance in the General Fund, the city still has unexpended American Rescue Plan Act (ARPA) funds. These funds have been committed by the city a specific purpose. The table below provides a summary of available ARPA funds.

American Rescue Plan Act (ARPA) Funding	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Beginning ARPA Available Funds	\$ 768,199	\$ 768,199	\$ 236,216
Fund Received / (Funds Expended)	0	(531,983)	(236,216)
<b>Ending ARPA Available Funds</b>	<b>\$ 768,199</b>	<b>\$ 236,216</b>	<b>\$ 0</b>

Use of ARPA Funds in FY 2025	Amount
ARPA funds will be utilized in FY 2025 to support the Fish Hatchery Park restrooms project and will be supplemented by the General Fund.	\$236,216

# Other City Funds



## Other Funds Summary

The table below provides a high-level summary of other funds revenues and expenditures and includes FY 2024 projections, which will be utilized to analyze potential budget adjustments in the current fiscal year. Budget adjustments to the FY 2024 budget will be presented to City Council for approval in June 2024.

Category / Fund	FY 2023 Actual	*FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	FY 25-FY24 Budget \$ Inc. / (Dec.)
<b>Other Funds Revenue / Financing Sources</b>					
Major Streets	\$ 1,145,148	\$ 1,045,218	\$ 1,034,218	\$ 1,460,556	\$ 415,338
Local Streets	501,787	651,008	655,000	673,772	22,764
Riverside Cemetery	466,749	244,780	255,000	237,779	(7,001)
Brownfields	23,857	23,000	63,000	65,000	42,000
Downtown Development Authority (DDA)	745,006	3,463,990	3,548,116	807,950	(2,656,040)
Local Finance Development Authority (LDFA)	81,227	81,500	72,667	89,200	7,700
Drug Enforcement	0	2,800	1,000	2,500	(300)
Police Training	4,369	2,950	3,000	3,400	450
Library	708,105	1,373,449	1,461,800	673,516	(699,933)
Water and Sewer	3,753,830	4,347,620	4,636,000	4,900,690	553,070
Equipment Internal Services	966,749	939,500	947,650	908,000	(31,500)
<b>Total, Other Funds Revenue / Financing Sources</b>	<b>\$ 8,396,827</b>	<b>\$ 12,175,815</b>	<b>\$ 12,677,451</b>	<b>\$ 9,822,363</b>	<b>\$ (2,353,452)</b>
<b>Other Funds Expenditures</b>					
Major Streets	\$ 947,195	\$ 1,247,335	\$ 1,167,500	\$ 1,743,169	\$ 495,834
Local Streets	620,985	733,661	691,500	721,691	(11,970)
Riverside Cemetery	372,471	279,100	195,000	312,362	33,262
Brownfields	9,338	9,000	45,000	45,000	36,000
Downtown Development Authority (DDA)	647,871	3,745,207	3,636,000	883,391	(2,861,816)
Local Finance Development Authority (LDFA)	6,384	187,800	140,000	11,225	(176,575)
Drug Enforcement	5,729	5,600	4,000	5,600	0
Police Training	3,098	4,600	4,000	4,900	300
Library	675,865	1,708,154	1,541,600	656,799	(1,051,355)
Water and Sewer	4,558,161	4,536,072	4,425,185	5,067,941	531,869
Equipment Internal Services	1,521,697	1,494,685	1,372,114	1,475,963	(18,722)
<b>Total, Other Funds Expenditures</b>	<b>\$ 9,368,794</b>	<b>\$ 13,951,214</b>	<b>\$ 13,221,899</b>	<b>\$ 10,928,041</b>	<b>\$ (3,023,173)</b>

\*Reflects May 2023 approved budget and amendments approved during the fiscal year.

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Federal Sources	\$ 257,224	\$ 0	\$ 0	\$ 0	
State Sources	757,391	1,004,218	1,185,556	181,338	18.1%
Investment Income	23,163	10,000	20,000	10,000	100.0%
Other Revenue	107,370	31,000	30,000	(1,000)	-3.2%
Transfers In - General Fund	0	0	225,000	225,000	
<b>Total Revenue &amp; Other Financing Sources</b>	<b>\$ 1,145,148</b>	<b>\$ 1,045,218</b>	<b>\$ 1,460,556</b>	<b>\$ 415,338</b>	<b>39.7%</b>
<b>Expenditures</b>					
Personal Services	\$ 193,619	\$ 187,472	\$ 301,031	\$ 113,559	60.6%
Supplies	52,215	95,000	109,500	14,500	15.3%
Other Charges and Services	551,362	509,909	502,638	(7,271)	-1.4%
Capital Outlay	0	304,954	680,000	375,046	123.0%
Transfers Out - Local Streets	150,000	150,000	150,000	0	0.0%
<b>Total Expenditures</b>	<b>\$ 947,196</b>	<b>\$ 1,247,335</b>	<b>\$ 1,743,169</b>	<b>\$ 495,834</b>	<b>39.8%</b>

Projected Fund Balance - Major Streets Fund	FY 2023	*FY 2024	FY 2025
Beginning Fund Balance	\$ 617,448	\$ 815,401	\$ 682,119
Addition to / (Use of) Fund Balance	197,953	(133,282)	(282,613)
<b>Ending Fund Balance</b>	<b>\$ 815,401</b>	<b>\$ 682,119</b>	<b>\$ 399,506</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- An increase in State Sources of revenue is due to the anticipated grant to support the E. State Street mill and resurfacing project.
- A transfer from the General Fund is budgeted to support the required city match for the E. State Street mill and resurfacing project.
- An additional full-time position is added to the budget to support the increase in routine maintenance services.
- The next application of chip sealing is budgeted at \$150,000.
- The E. State Street mill and resurfacing project is included in the budget at a cost of \$680,000.
- The continued draw down of fund balance will require additional conversation in future budget years to develop a sustainable funding source for city roads.

**Major Streets Operations**

<b>Operations</b>	<b>FY 2024 Budget</b>	<b>FY 2025 Budget</b>	<b>\$ Inc/(Dec)</b>
Street Superintendent	\$ 46,485	\$ 49,892	\$ 3,407
Routine Maintenance & Construction	931,163	1,412,665	481,502
Traffic Services	36,620	48,115	11,495
Winter Maintenance	83,067	82,497	(570)
Transfers Out (to Local Streets Fund)	150,000	150,000	0
<b>Total</b>	<b>\$ 1,247,335</b>	<b>\$ 1,743,169</b>	<b>\$ 495,834</b>

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
State Sources	\$ 343,305	\$ 349,008	\$ 365,772	\$ 16,764	4.8%
Investment Income	8,156	2,000	8,000	6,000	300.0%
Other Revenue	327	0	0	0	0.0%
Transfers In - General Fund	0	150,000	150,000	0	0.0%
Transfers In - Major Streets	150,000	150,000	150,000	0	0.0%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>\$ 501,788</b>	<b>\$ 651,008</b>	<b>\$ 673,772</b>	<b>\$ 22,764</b>	<b>3.5%</b>
<b>Expenditures</b>					
Personal Services	\$ 270,604	\$ 288,624	\$ 331,758	\$ 43,134	14.9%
Supplies	48,441	65,000	78,500	13,500	20.8%
Other Charges and Services	301,941	370,037	311,433	(58,604)	-15.8%
Capital Outlay	0	10,000	0	(10,000)	-100.0%
<b>Total Expenditures</b>	<b>\$ 620,986</b>	<b>\$ 733,661</b>	<b>\$ 721,691</b>	<b>\$ (11,970)</b>	<b>-1.6%</b>

Projected Fund Balance - Local Streets Fund	FY 2023	*FY 2024	FY 2025
Beginning Fund Balance	\$ 319,999	\$ 200,801	\$ 164,301
Addition to / (Use of) Fund Balance	(119,198)	(36,500)	(47,919)
<b>Ending Fund Balance</b>	<b>\$ 200,801</b>	<b>\$ 164,301</b>	<b>\$ 116,382</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- A modest increase in State Revenues associated with Act 51 is budgeted.
- The continued draw down of fund balance will require additional conversation in future budget years to develop a sustainable funding source for city roads.

**Local Streets Operations**

Operations	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Street Superintendent	\$ 72,654	\$ 46,620	\$ (26,234)
Routine Maintenance & Construction	565,568	576,927	11,359
Traffic Services	4,500	10,500	6,000
Winter Maintenance	90,939	87,844	(3,095)
<b>Total</b>	<b>\$ 733,661</b>	<b>\$ 721,691</b>	<b>\$ (11,970)</b>



## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Taxes	\$ 204,660	\$ 211,780	\$ 200,279	\$ (11,501)	-5.4%
Licenses and Permits	10,800	12,000	12,000	0	0.0%
Charges for Services	20,157	17,000	17,000	0	0.0%
Investment Income	10,306	3,000	7,500	4,500	150.0%
Other Revenue	220,825	1,000	37,000	36,000	3600.0%
<b>Total Revenue</b>	<b>\$ 466,748</b>	<b>\$ 244,780</b>	<b>\$ 273,779</b>	<b>\$ 28,999</b>	<b>11.8%</b>
<b>Expenditures</b>					
Personal Services	\$ 13,928	\$ 17,059	\$ 12,171	\$ (4,888)	-28.7%
Supplies	159	1,200	1,200	0	0.0%
Other Charges and Services	152,692	160,991	163,991	3,000	1.9%
Capital Outlay	205,694	99,850	135,000	35,150	35.2%
<b>Total Expenditures</b>	<b>\$ 372,473</b>	<b>\$ 279,100</b>	<b>\$ 312,362</b>	<b>\$ 33,262</b>	<b>11.9%</b>

Projected Fund Balance - Riverside Cemetery Fund	FY 2023	*FY 2024	FY 2025
<b>Beginning Fund Balance</b>	\$ 286,049	\$ 380,325	\$ 440,325
<b>Addition to / (Use of) Fund Balance</b>	94,276	60,000	(38,583)
<b>Ending Fund Balance</b>	<b>\$ 380,325</b>	<b>\$ 440,325</b>	<b>\$ 401,742</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- The millage rate for Riverside Cemetery is proposed to be reduced 10% from 0.9848 mills to 0.8863 mills. This is consistent with the overall goal to eliminate the millage rate and allow the cemetery to be a self-sustaining fund.
- Funding for the cemetery memorial project is budgeted at \$125,000.

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Taxes	\$ 23,593	\$ 23,000	\$ 63,000	\$ 40,000	173.9%
Investment Income	264	0	200	200	0.0%
<b>Total Revenue</b>	<b>\$ 23,857</b>	<b>\$ 23,000</b>	<b>\$ 63,200</b>	<b>\$ 40,200</b>	<b>174.8%</b>
<b>Expenditures</b>					
Other Charges and Services	\$ 9,338	\$ 9,000	\$ 45,000	\$ 36,000	400.0%
<b>Total Expenditures</b>	<b>\$ 9,338</b>	<b>\$ 9,000</b>	<b>\$ 45,000</b>	<b>\$ 36,000</b>	<b>400.0%</b>

Projected Fund Balance - Brownfield Redevelopment Authority Fund	FY 2023	*FY 2024	FY 2025
Beginning Fund Balance	\$ (329,539)	\$ (315,020)	\$ (297,020)
Addition to / (Use of) Fund Balance	14,519	18,000	18,200
<b>Ending Fund Balance</b>	<b>\$ (315,020)</b>	<b>\$ (297,020)</b>	<b>\$ (278,820)</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- Changes to the budget include the addition of a second property in the city added to the Brownfields Redevelopment Fund.

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Taxes	\$ 659,355	\$ 682,240	\$ 725,000	\$ 42,760	6.3%
State Sources	60,282	63,000	60,000	(3,000)	-4.8%
Charges for Services	1,749	6,250	6,250	0	0.0%
Investment Income	23,120	12,000	16,000	4,000	33.3%
Other Revenue	500	2,700,500	700	(2,699,800)	-100.0%
<b>Total Revenue &amp; Financing Sources</b>	<b>\$ 745,006</b>	<b>\$ 3,463,990</b>	<b>\$ 807,950</b>	<b>\$ (2,656,040)</b>	<b>-76.7%</b>
<b>Expenditures</b>					
Supplies	\$ 400	\$ 500	\$ 500	\$ 0	0.0%
Other Charges and Services	351,370	634,707	670,991	36,284	5.7%
Capital Outlay	296,100	3,000,000	14,500	(2,985,500)	-99.5%
Debt Service	0	110,000	197,400	87,400	79.5%
<b>Total Expenditures</b>	<b>\$ 647,870</b>	<b>\$ 3,745,207</b>	<b>\$ 883,391</b>	<b>\$ (2,861,816)</b>	<b>-76.4%</b>

Projected Fund Balance - Downtown Development Authority Fund	FY 2023	*FY 2024	FY 2025
<b>Beginning Fund Balance</b>	\$ 556,920	\$ 654,056	\$ 566,172
<b>Addition to / (Use of) Fund Balance</b>	97,136	(87,884)	(75,441)
<b>Ending Fund Balance</b>	<b>\$ 654,056</b>	<b>\$ 566,172</b>	<b>\$ 490,731</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- It is anticipated that the Streetscape project will be completed in the current fiscal year, thus the significant increase in revenues and expenditures.
- The first full year of debt service on the Streetscape Bonds is budgeted at \$197,400.
- A drawdown in fund balance was planned to provide additional funding to complete the Streetscape project.
- A transfer of \$235,000 to the General Fund is budgeted for the Parking Lot #8 project.

## Local Development Finance Authority (Fund 250)

The Local Development Finance Authority was created in 1993 and was amended two times. The purpose of the LDFA is to promote economic growth and job creation within the LDFA geographic area. This can include extending water and sewer service, road construction, and servicing manufacturing, processing, and high-tech operations. The Authority is funded through Tax Increment Capture. The LDFA oversees and recommends city projects to develop city property included in the City’s industrial park on Star School Road.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Taxes	\$ 22,568	\$ 32,000	\$ 35,000	\$ 3,000	9.4%
State Sources	39,363	40,000	40,000	0	0.0%
Investment Income & Rentals	19,295	9,500	14,200	4,700	49.5%
<b>Total Revenue</b>	<b>\$ 81,226</b>	<b>\$ 81,500</b>	<b>\$ 89,200</b>	<b>\$ 7,700</b>	<b>9.4%</b>
<b>Expenditures</b>					
Other Charges and Services	\$ 6,384	\$ 7,800	\$ 11,225	\$ 3,425	43.9%
Capital Outlay	0	180,000	0	(180,000)	-100.0%
<b>Total Expenditures</b>	<b>\$ 6,384</b>	<b>\$ 187,800</b>	<b>\$ 11,225</b>	<b>\$ (176,575)</b>	<b>-94.0%</b>

Projected Fund Balance - Local Development Finance Authority Fund	FY 2023	*FY 2024	FY 2025
Beginning Fund Balance	\$ 442,490	\$ 517,332	\$ 449,999
Addition to / (Use of) Fund Balance	74,842	(67,333)	77,975
<b>Ending Fund Balance</b>	<b>\$ 517,332</b>	<b>\$ 449,999</b>	<b>\$ 527,974</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- Enterprise Drive paving was completed in FY 2024 thus the significant decrease in expenditures in FY 2025

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Federal Sources	\$ 0	\$ 2,500	\$ 2,300	\$ 0	-8.0%
Investment Income & Rentals	0	300	200	(100)	0.0%
<b>Total Revenue</b>	<b>\$ 0</b>	<b>\$ 2,800</b>	<b>\$ 2,500</b>	<b>\$ (100)</b>	<b>-10.7%</b>
<b>Expenditures</b>					
Supplies	\$ 5,730	\$ 5,000	\$ 5,000	\$ 0	0.0%
Other Charges and Services	0	600	600	0	0.0%
<b>Total Expenditures</b>	<b>\$ 5,730</b>	<b>\$ 5,600</b>	<b>\$ 5,600</b>	<b>\$ 0</b>	<b>0.0%</b>

Projected Fund Balance - Drug Enforcement Fund	FY 2023	*FY 2024	FY 2025
<b>Beginning Fund Balance</b>	\$ 18,586	\$ 12,856	\$ 9,856
<b>Addition to / (Use of) Fund Balance</b>	(5,730)	(3,000)	(3,100)
<b>Ending Fund Balance</b>	<b>\$ 12,856</b>	<b>\$ 9,856</b>	<b>\$ 6,756</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
State Sources	\$ 2,354	\$ 1,400	\$ 1,825	\$ 0	30.4%
Investment Income & Other Revenue	515	50	75	25	50.0%
Transfers In - General Fund	1,500	1,500	1,500	0	0.0%
<b>Total Revenue</b>	<b>\$ 4,369</b>	<b>\$ 2,950</b>	<b>\$ 3,400</b>	<b>\$ 450</b>	<b>15.3%</b>
<b>Expenditures</b>					
Supplies	\$ 636	\$ 1,500	\$ 1,800	\$ 300	20.0%
Other Charges and Services	2,462	3,100	3,100	0	0.0%
<b>Total Expenditures</b>	<b>\$ 3,098</b>	<b>\$ 4,600</b>	<b>\$ 4,900</b>	<b>\$ 300</b>	<b>6.5%</b>

Projected Fund Balance - Police Training Fund	FY 2023	*FY 2024	FY 2025
Beginning Fund Balance	\$ 3,612	\$ 4,883	\$ 3,883
Addition to / (Use of) Fund Balance	1,271	(1,000)	(1,500)
<b>Ending Fund Balance</b>	<b>\$ 4,883</b>	<b>\$ 3,883</b>	<b>\$ 2,383</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
State and Federal Sources	\$ 25,321	\$ 24,000	\$ 29,070	\$ 5,070	21.1%
Intergovernmental Sources	412,795	400,000	400,000	0	0.0%
Charges for Services	9,162	9,200	8,950	(250)	-2.7%
Fines and Forfeits	17,312	13,300	14,200	900	6.8%
Investment Income & Rentals	26,205	6,000	13,100	7,100	118.3%
Other Revenue	58,704	756,000	35,000	(721,000)	-95.4%
Transfers In - General Fund	158,605	164,949	173,196	8,247	5.0%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>\$ 708,105</b>	<b>\$ 1,373,449</b>	<b>\$ 673,516</b>	<b>\$ (699,933)</b>	<b>-51.0%</b>
<b>Expenditures</b>					
Personal Services	\$ 420,227	\$ 449,989	\$ 461,221	\$ 11,232	2.5%
Supplies	43,881	24,817	28,206	3,389	13.7%
Other Charges and Services	165,034	162,748	133,422	(29,326)	-18.0%
Capital Outlay	46,724	1,070,600	33,950	(1,036,650)	-96.8%
<b>Total Expenditures</b>	<b>\$ 675,865</b>	<b>\$ 1,708,154</b>	<b>\$ 656,799</b>	<b>\$ (1,051,355)</b>	<b>-61.5%</b>

Projected Fund Balance - Library Fund	FY 2023	*FY 2024	FY 2025
<b>Beginning Fund Balance</b>	\$ 610,048	\$ 642,288	\$ 562,488
<b>Addition to / (Use of) Fund Balance</b>	32,240	(79,800)	16,717
<b>Ending Fund Balance</b>	<b>\$ 642,288</b>	<b>\$ 562,488</b>	<b>\$ 579,205</b>

*\*Based on FY 2024 revenue and expenditure projections as noted on page 33.*

**Significant Changes/Budget Impacts:**

- Capital projects associated with the window replacement, HVAC, and painting projects will be completed in FY 2024.
- A small roof repair project is budgeted at \$11,000.
- No other major changes in the Library’s FY 2025 budget.

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Water Revenue	\$ 1,366,177	\$ 1,604,945	\$ 1,818,400	\$ 213,455	13.3%
Sewer Revenue	2,147,289	2,480,675	2,784,290	303,615	12.2%
State Sources	44,295	90,000	90,000	0	0.0%
Investment Income	124,122	100,000	125,000	25,000	25.0%
Other Revenue	71,497	72,000	83,000	11,000	15.3%
<b>Total Revenue</b>	<b>\$ 3,753,380</b>	<b>\$ 4,347,620</b>	<b>\$ 4,900,690</b>	<b>\$ 553,070</b>	<b>12.7%</b>
<b>Expenditures</b>					
Personal Services	\$ 1,387,865	\$ 1,148,138	\$ 1,139,103	\$ (9,035)	-0.8%
Supplies	398,504	525,400	673,500	148,100	28.2%
Other Charges and Services	1,712,148	1,890,159	2,050,162	160,003	8.5%
Capital Outlay	438,690	366,500	603,000	236,500	64.5%
Principal and Interest	620,955	605,875	602,176	(3,699)	-0.6%
<b>Total Expenditures</b>	<b>\$ 4,558,161</b>	<b>\$ 4,536,072</b>	<b>\$ 5,067,941</b>	<b>\$ 531,869</b>	<b>11.7%</b>

Projected Cash Balance - Major Streets Fund	FY 2023	*FY 2024	FY 2025
Beginning Cash Position		\$ 3,127,438	\$ 3,338,253
Addition to / (Use of) Cash		210,815	(167,251)
Ending Cash Position	<b>\$ 3,127,438</b>	<b>\$ 3,338,253</b>	<b>\$ 3,171,002</b>

\*Based on FY 2024 revenue and expenditure projections as noted on page 33.

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

- Water and sewer revenues are adjusted based on year two of the planned five-year increase in rates approved by City Council in spring 2023.
- Supply costs increase based on inflation on items such as chemicals, and increased repair and maintenance costs for facilities and equipment.
- Costs decrease in the Maintenance Meters operational department due to continue to replace old meters with radio read meters.
- The increase in other charges and services is due to the planned increase in lead line replacements.
- Capital outlay / CIP projects are detailed after the water and sewer operations section.

### **Water and Sewer Operations**

Operations/Expenditures	FY 2024 Budget	FY 2025 Budget	\$ Inc/(Dec)
Administration (Water and Sewer)	\$ 821,484	\$ 874,569	\$ 53,085
Water Treatment Plant	651,527	658,721	7,194
Maintenance Meters	271,330	225,520	(45,810)



<b>Operations/Expenditures</b>	<b>FY 2024 Budget</b>	<b>FY 2025 Budget</b>	<b>\$ Inc/(Dec)</b>
Maintenance Watermains	197,800	188,100	(9,700)
Maintenance Water Service	568,551	807,114	238,563
Wastewater Treatment Plant	1,289,622	1,609,641	320,019
Maintenance Sewer Mains	129,883	102,100	(27,783)
Principal and Interest	605,875	602,176	(3,699)
<b>Total</b>	<b>\$ 4,536,072</b>	<b>\$ 5,067,941</b>	<b>\$ 531,869</b>

**Details of FY 2025 Capital Outlay and CIP Projects**

Note: Based on the Michigan Uniform Chart of Accounts, not all items in the table below are classified as Capital Outlay; however, they do appear in the city’s Capital Improvement Plan.

<b>Capital Outlay – Project</b>	<b>Budget Location</b>	<b>Amount</b>
Water Asset Management Plan Update	Administration – Engineering	\$ 15,000
Replacement Tablets	Administration – Non-Depreciable Technology	3,000
Generator Enclosure	Water Treatment Plant – Capital Outlay	50,000
Chlorinator 2 Upgrade	Water Treatment Plant – Capital Outlay	40,000
Water Plant High Service Pumps	Water Treatment Plant – Capital Outlay	35,000
Well #1	Water Treatment Plant – Capital Outlay	35,000
Minor Water Treatment Plant Building Improvements	Water Treatment Plant – Capital Outlay	20,000
Filter Tank Painting	Water Treatment Plant – Capital Outlay	10,000
Water Meter Replacement	Maintenance Meters – Small Meters	200,000
Water Meter Replacement	Maintenance Meters – Large Meters	10,000
Lead Service Line Replacements	Maintenance Water Service – Repair & Maintenance Supplies & Contracted Water Maintenance	350,000
Final Clarifier #2 – Rotating Mechanism Replacement	Wastewater Treatment Plant – Capital Outlay	350,000
(4) New LDO Probes	Wastewater Treatment Plant – Capital Outlay	40,000
Wastewater Treatment Plant Aerator Tank Access Safety Improvements	Wastewater Treatment Plant – Capital Outlay	20,000
Sanitary Sewer Root Treatment	Maintenance Sewer Mains – Contracted Sewer Maintenance	25,000

## 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.

Category/Budget Item	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 25-FY 24 \$ Inc/(Dec)	FY 25-FY 24 % Inc/(Dec)
<b>Revenue</b>					
Charges for Services	\$ 844,134	\$ 804,500	\$ 833,000	\$ 28,500	3.5%
Investment Income	11,114	25,000	25,000	0	0.0%
Other Revenue	111,501	110,000	50,000	(60,000)	-54.5%
<b>Total Revenue</b>	<b>\$ 966,749</b>	<b>\$ 939,500</b>	<b>\$ 908,000</b>	<b>\$ (31,500)</b>	<b>-3.4%</b>
<b>Expenditures</b>					
Personal Services	\$ 155,788	\$ 186,623	\$ 170,922	\$ (15,701)	-8.4%
Supplies	182,966	167,450	211,600	44,150	26.4%
Other Charges and Services	207,960	152,082	168,614	16,532	10.9%
Capital Outlay	636,700	921,000	857,000	(64,000)	-6.9%
Principal and Interest	66,159	67,530	67,827	297	0.4%
Depreciation	272,125	0	0	0	0.0%
<b>Total Expenditures</b>	<b>\$ 1,521,697</b>	<b>\$ 1,494,685</b>	<b>\$ 1,475,963</b>	<b>\$ (18,722)</b>	<b>-1.3%</b>

Projected Cash Balance - Major Streets Fund	FY 2023	*FY 2024	FY 2025
Beginning Cash Position		\$ 1,240,013	\$ 815,549
Addition to / (Use of) Cash		(424,464)	(567,963)
<b>Ending Cash Position</b>	<b>\$ 1,240,013</b>	<b>\$ 815,549</b>	<b>\$ 247,586</b>

\*Based on FY 2024 revenue and expenditure projections as noted on page 33.

### Significant Changes/Budget Impacts:

- No significant changes to the Equipment Internal Services Fund. The increase in the total expenditure budget is related to capital outlay, detailed in the table below.
- The fund balance in the equipment fund may need to be supplemented with a transfer from the General Fund in future budget years until all deferred equipment replacements have been completed.

### Planned FY 2025 Equipment Purchases

Equipment/Vehicle	Estimated Cost
Service Truck #40	\$ 90,000
Dump Truck Replacement #130	210,000
C-7500 2000 GMC Replacement #120	185,000
2014 International Dump Truck Replacement #140	185,000
(2) Salt Spreader Replacements #62, #92	60,000
Pull-Behind Air Compressor	20,000
Chassis for New Dump Trucks (carried over from FY 2024)	99,000
Miscellaneous Non-Depreciable Small Capital Items	8,000
<b>Total, Capital Outlay – Equipment &amp; Vehicles</b>	<b>\$ 857,000</b>

# Appendices



## **APPENDIX A**

This page is reserved for the budget resolution to enact the General Appropriations Act for Fiscal Year 2024/2025 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.



# GENERAL FUND REVENUES (FUND 101)

Revenue Type / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Taxes</b>					
101-100-402-000	Current Property Taxes	2,946,074	3,147,975	3,276,000	3,439,800
101-100-412-000	Delinquent Personal Property Taxes	2,693	39	1,000	1,000
101-100-432-000	Payment in Lieu of Taxes (PILT)	14,577	15,508	15,000	15,500
101-100-434-000	Trailer Tax	1,323	1,477	1,000	1,000
101-100-437-000	Industrial Facilities Taxes	47,037	42,330	43,000	43,000
101-100-439-000	Other Taxes	5,652	279	0	0
101-100-445-000	Penalties and Interest on Taxes	22,496	23,299	23,000	23,000
101-100-447-000	Property Tax Administration Fee	102,363	110,565	104,000	115,000
	<b>Total Taxes</b>	<b>3,142,214</b>	<b>3,341,472</b>	<b>3,463,000</b>	<b>3,638,300</b>
<b>Special Assessments</b>					
101-100-451-000	Special Assessment - Parking	43,562	0	43,650	32,500
101-100-452-000	Special Assessment - Sidewalk	0	0	0	0
101-100-468-000	Penalty and Interest On Special Assessments	3	0	0	0
	<b>Total Special Assessments</b>	<b>43,565</b>	<b>0</b>	<b>43,650</b>	<b>32,500</b>
<b>Licenses and Permits</b>					
101-100-475-000	Licenses and Permits	200	0	0	0
101-100-476-000	Zoning Permits	190	755	500	500
101-100-477-000	Cable TV Franchise Fees	26,099	19,111	18,000	15,000
101-100-478-000	Peddler's License	225	1,035	225	250
101-100-479-000	Sidewalk Cafe' License	100	0	0	0
101-100-480-000	Liquor License	200	399	200	200
101-100-481-000	Bike License	1	0	0	0
101-100-487-000	Gun Permit	30	110	50	250
101-100-495-000	Keeping of Animals Permit	200	600	200	300
101-100-496-000	Fence Permit	975	925	500	750
101-100-497-000	Driveway Permit	1,375	1,055	750	1,000
101-100-498-000	Pavement Cut Permit	950	750	750	1,000
101-100-499-000	Construction Permit	15,305	39,318	0	0
	<b>Total Licenses and Permits</b>	<b>45,850</b>	<b>64,058</b>	<b>21,175</b>	<b>19,250</b>
<b>Federal Sources</b>					
101-100-502-000	Federal Grants - HAVA (Election Equipment)	0	0	0	0
101-100-505-000	Federal Grants - Pblc Safety - Byrne	0	0	0	0
101-100-522-000	Federal Grants - CDBG (MEDC)	0	0	0	0
101-100-523-000	Federal Grants - Culturl MCACA	0	21,000	0	0
101-100-528-000	Federal Grants - Other (CARES/ARPA)	(0)	0	768,199	236,216
	<b>Total Federal Sources</b>	<b>(0)</b>	<b>21,000</b>	<b>768,199</b>	<b>236,216</b>

<b>Revenue Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b><u>State Sources</u></b>					
101-100-540-000	<i>State Grants - Liquor License - Act 58</i>	9,152	9,352	9,200	9,500
101-100-566-000	<i>State Grants - Welfare (MSHDA)</i>	0	70,566	75,000	65,000
101-100-566-010	<i>State Grants - Recreation and Cultural</i>	17,850	0	271,700	0
101-100-567-000	<i>State Grants - CBDG (Brownfield)</i>	6,183	0	0	0
101-100-569-000	<i>State Grants - Other - TCPS UD10</i>	237	4,781	100	100
101-100-573-000	<i>Local Community Stabilization Share</i>	88,819	20,519	20,000	50,000
101-100-574-000	<i>State Grants - State Revenue Sharing</i>	797,963	807,039	820,829	825,000
101-100-574-010	<i>State Shared Revenue CVTRS</i>	156,495	165,882	191,984	189,791
101-100-576-000	<i>State Grants - Spc Elctn Reimb</i>	0	6,000	10,000	0
	<b><u>Total State Sources</u></b>	<b>1,076,699</b>	<b>1,084,139</b>	<b>1,398,813</b>	<b>1,139,391</b>
<b><u>Intergovernmental Sources</u></b>					
101-100-583-000	<i>Contributions From Other Governments</i>	17,647	0	310,421	343,228
101-100-584-000	<i>BIRCH - Fire Services</i>	337,553	350,529	340,000	365,000
101-100-585-000	<i>DDA Millage Capture Recovery</i>	197,225	207,995	207,995	215,000
101-100-586-000	<i>School Liaison Contribution</i>	0	0	0	0
101-100-588-000	<i>Election Cost Recovery</i>	15,648	0	10,000	0
	<b><u>Total Intergovernmental Sources</u></b>	<b>568,072</b>	<b>558,524</b>	<b>868,416</b>	<b>923,228</b>
<b><u>Charges for Services</u></b>					
101-100-600-000	<i>Charges For Services</i>	3,500	1,075	1,000	1,000
101-100-626-000	<i>Indirect Cost Recovery</i>	481,655	512,350	550,000	550,000
101-100-627-000	<i>Building Inspection Fees</i>	32,989	4,040	55,000	100,000
101-100-633-000	<i>Security Services</i>	42,975	50,000	0	0
101-100-634-000	<i>Event Support Fees</i>	7,610	5,698	3,000	5,000
101-100-635-000	<i>Notary Service Fees</i>	120	145	50	50
101-100-636-000	<i>Parcel Split/Combination Fees</i>	485	150	250	250
101-100-637-000	<i>FOIA Fees</i>	589	1,477	250	750
101-100-640-000	<i>Planning/Zoning Fees</i>	1,330	1,775	2,000	1,500
101-100-640-010	<i>Planning/Zoning Fees - JPC USD</i>	0	350	0	0
101-100-642-000	<i>Sales</i>	0	0	0	0
101-100-648-000	<i>Application Fees</i>	2,575	2,720	1,200	2,500
101-100-649-000	<i>Copy Charges/Report Fees</i>	879	695	500	750
101-100-651-000	<i>Park Fees</i>	5,285	5,635	2,200	5,000
101-100-651-010	<i>Thornapple Plaza/Splash Pad Fees</i>	1,750	1,300	500	1,300
	<b><u>Total Charges for Services</u></b>	<b>581,742</b>	<b>587,410</b>	<b>615,950</b>	<b>668,100</b>
<b><u>Fines and Forfeitures</u></b>					
101-100-657-000	<i>Ordinance Fines</i>	3,958	4,178	2,000	2,000
101-100-657-010	<i>Parking Fines - Non-SAD</i>	7,030	6,145	3,500	5,000



<b>Revenue Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-100-657-020	<i>Parking Fines - SAD</i>	1,035	85	1,000	1,000
101-100-660-000	<i>Court Ordered Fines</i>	8,362	0	0	0
101-100-662-000	<i>Sex Offender Registration Fees</i>	660	790	500	500
	<b><i>Total Fines and Forfeitures</i></b>	<b>21,046</b>	<b>11,198</b>	<b>7,000</b>	<b>8,500</b>
<b><u>Investment Income and Rentals</u></b>					
101-100-665-000	<i>Interest Earned on Deposits and Investments</i>	25,088	207,055	100,000	213,400
101-100-666-000	<i>Dividends</i>	9,061	13,910	9,000	12,000
101-100-667-000	<i>Rentals and Leases</i>	99,293	110,277	100,000	110,000
	<b><i>Total Investment Income and Rentals</i></b>	<b>133,442</b>	<b>331,243</b>	<b>209,000</b>	<b>335,400</b>
<b><u>Other Revenue</u></b>					
101-100-671-000	<i>Other Revenue</i>	2,584	481	500	1,000
101-100-673-000	<i>Gain/loss on Sale of Assets</i>	32,224	229,057	5,000	20,000
101-100-674-000	<i>Private Contributions and Donations</i>	50,000	51,800	10,000	410,800
101-100-674-010	<i>Local Grants</i>	2,150	3,000	0	3,000
101-100-674-030	<i>National Night Out Contributions</i>	0	1,950	0	1,000
101-100-674-040	<i>Police Reserves Contributions</i>	2,708	0	0	0
101-100-674-050	<i>Community Policing Contributions</i>	10,000	10,000	10,000	10,000
101-100-676-000	<i>Reimbursement of Expenditures</i>	23,371	615	0	500
101-100-677-000	<i>Insurance claims/reimbursements</i>	36,347	5,180	5,000	5,000
101-100-687-000	<i>Refunds and Rebates</i>	0	0	0	0
101-100-689-000	<i>Cash Over or Short</i>	(40)	13	0	0
	<b><i>Total Other Revenue</i></b>	<b>159,344</b>	<b>302,097</b>	<b>30,500</b>	<b>451,300</b>
<b><u>Other Financing Sources</u></b>					
101-100-693-000	<i>Gain/loss on Sale of Assets</i>	6,475	0	0	0
101-100-699-642	<i>Transfers In</i>	0	0	0	0
	<b><i>Total Other Financing Sources</i></b>	<b>6,475</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><i>Total General Fund</i></b>	<b>5,778,451</b>	<b>6,301,140</b>	<b>7,425,703</b>	<b>7,452,185</b>

# GENERAL FUND EXPENDITURES (FUND 101)

Dept / Expenditure Type / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>City Council (101)</b>					
<b>Personal Services</b>					
101-101-701-000	<i>Council/Boards Stipends</i>	19,200	18,846	19,400	19,400
101-101-709-000	<i>Social Security Taxes</i>	1,469	1,484	1,484	1,484
101-101-717-000	<i>MERS Defined Benefit Plan</i>	5,954	5,405	5,412	11,712
101-101-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	261	224	300	250
		26,884	25,959	26,596	32,846
<b>Supplies</b>					
101-101-751-000	<i>Operating Supplies</i>	8	0	100	100
101-101-766-000	<i>Disposable Technology</i>	25	0	100	100
101-101-772-000	<i>Promotions Supplies</i>	1,356	0	1,000	500
101-101-792-000	<i>Software Subscriptions</i>	16	0	0	0
		1,405	0	1,200	700
<b>Other Charges and Services</b>					
101-101-806-000	<i>Legal Services</i>	0	0	3,000	2,500
101-101-812-000	<i>HR Contracted Services</i>	7,750	0	0	0
101-101-848-000	<i>Tablets</i>	1,592	1,572	1,650	600
101-101-850-000	<i>Telephone</i>	221	153	210	240
101-101-861-000	<i>Transportation - Mileage Reimbursement</i>	0	297	100	200
101-101-886-000	<i>Photography/Videography</i>	0	372	500	600
101-101-900-000	<i>Printing and Publishing</i>	214	176	500	600
101-101-909-000	<i>Training/Workshops</i>	0	0	1,000	3,000
101-101-911-000	<i>Conferences</i>	1,622	1,636	3,000	4,000
101-101-912-000	<i>Meetings</i>	491	17	500	500
101-101-913-000	<i>Travel/Lodging</i>	2,115	0	0	0
101-101-915-000	<i>Memberships</i>	7,182	5,449	7,000	6,000
101-101-931-000	<i>Equipment Repair &amp; Maintenance</i>	0	0	200	1,000
101-101-937-000	<i>Errors and Omissions Insurance</i>	22,251	27,291	28,500	29,500
101-101-939-000	<i>Workers Compensation Insurance</i>	39	26	45	40
101-101-940-000	<i>Rentals</i>	0	0	0	0
		43,476	36,987	46,205	48,780
<b>Capital Outlay</b>					
101-101-978-010	<i>Technology - Non-depreciable</i>	529	143	0	0
		529	143	0	0
<b>Total City Council</b>		<b>72,295</b>	<b>63,090</b>	<b>74,001</b>	<b>82,326</b>

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Mayor (171)</b>					
<b>Personal Services</b>					
101-171-701-000	<i>Council/Board Stipends</i>	8,100	8,100	8,100	8,100
101-171-709-000	<i>Social Security Taxes</i>	620	620	620	620
		<u>8,720</u>	<u>8,720</u>	<u>8,720</u>	<u>8,720</u>
<b>Supplies</b>					
101-171-751-000	<i>Operating Supplies</i>	0	260	100	100
101-171-772-000	<i>Promotions Supplies</i>	838	50	750	500
101-171-773-000	<i>Service Awards</i>	87	313	1,000	750
		<u>925</u>	<u>623</u>	<u>1,850</u>	<u>1,350</u>
<b>Other Charges and Services</b>					
101-171-848-000	<i>Tablets</i>	324	324	350	150
101-171-849-000	<i>Cell Phone/Stipend</i>	260	350	360	360
101-171-850-000	<i>Telephone</i>	111	76	110	110
101-171-861-000	<i>Transportation - Mileage Reimbursement</i>	534	385	500	550
101-171-900-000	<i>Printing and Publishing</i>	257	435	400	600
101-171-910-000	<i>Professional Development</i>	0	0	250	250
101-171-911-000	<i>Conferences</i>	1,748	1,935	2,000	2,500
101-171-912-000	<i>Meetings</i>	179	0	100	100
101-171-915-000	<i>Memberships</i>	85	95	95	110
101-171-939-000	<i>Workers Compensation Insurance</i>	16	11	17	11
		<u>3,513</u>	<u>3,610</u>	<u>4,182</u>	<u>4,741</u>
<b>Total Mayor</b>		<b>13,158</b>	<b>12,953</b>	<b>14,752</b>	<b>14,811</b>
<b>City Manager (172)</b>					
<b>Personal Services</b>					
101-172-703-000	<i>Administrator/Supervisor Salaries</i>	98,612	119,534	118,456	126,318
101-172-703-010	<i>Deputy Administrator/Supervisor Salaries</i>	2,019	2,404	2,000	2,000
101-172-709-000	<i>Social Security Taxes</i>	7,910	9,922	10,095	10,713
101-172-716-000	<i>MERS Defined Contributions</i>	3,466	4,938	5,295	6,302
101-172-717-000	<i>MERS Defined Benefit</i>	5,980	0	0	0
101-172-717-010	<i>MERS Defined Benefit Hybrid</i>	4,855	7,581	7,683	7,702
101-172-718-000	<i>Health Insurance</i>	13,049	15,671	16,485	17,028
101-172-718-010	<i>Health Insurance - Health Savings Account</i>	444	301	0	0
101-172-719-000	<i>Dental Insurance - Premiums</i>	606	639	651	649
101-172-724-000	<i>Life Insurance</i>	89	141	145	145
101-172-725-000	<i>Deferred Compensation</i>	4,423	6,313	6,100	6,316
101-172-727-000	<i>Long-term Disability</i>	1,357	2,830	2,800	3,040
101-172-728-000	<i>Car Allowance</i>	4,050	4,950	5,400	5,400
101-172-729-000	<i>Relocation Reimbursement</i>	4,114	0	0	0
		<u>150,973</u>	<u>175,222</u>	<u>175,110</u>	<u>185,613</u>

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Supplies</b>					
101-172-766-000	<i>Disposable Technology</i>	15	0	50	50
101-172-792-000	<i>Software Subscriptions</i>	387	339	200	320
		402	339	250	370
<b>Other Charges and Services</b>					
101-172-804-000	<i>Contracted City Manager</i>	30,560	0	0	0
101-172-848-000	<i>Tablets</i>	480	331	480	150
101-172-849-000	<i>Cell Phone/Stipend</i>	308	487	430	492
101-172-850-000	<i>Telephone</i>	111	76	110	110
101-172-861-000	<i>Transportation-Mileage Reimbursement</i>	1,255	0	0	0
101-172-900-000	<i>Printing and Publishing</i>	112	59	150	100
101-172-909-000	<i>Training</i>	0	67	50	50
101-172-910-000	<i>Professional Development</i>	995	0	1,500	1,000
101-172-911-000	<i>Conferences</i>	1,126	2,041	1,850	2,000
101-172-912-000	<i>Meetings</i>	27	0	200	150
101-172-915-000	<i>Memberships</i>	145	0	1,500	1,200
101-172-916-000	<i>Dues and Fees</i>	0	624	700	1,000
101-172-939-000	<i>Workers Compensation Insurance</i>	305	298	500	325
		35,424	3,983	7,470	6,577
<b>Capital Outlay</b>					
101-172-980-000	<i>Equipment/Furniture - Non-depreciable</i>	0	0	250	250
		0	0	250	250
<b>Total City Manager</b>		<b>186,800</b>	<b>179,544</b>	<b>183,080</b>	<b>192,810</b>
<b>Finance Department (191)</b>					
<b>Personal Services</b>					
101-191-702-000	<i>Full-time Wages</i>	93,140	95,096	93,985	106,149
101-191-703-000	<i>Administrator/Supervisor Salaries</i>	81,000	71,621	83,700	87,306
101-191-704-000	<i>Part-time Wages</i>	769	1,347	6,000	4,000
101-191-709-000	<i>Social Security Taxes</i>	12,898	12,818	14,297	15,167
101-191-712-000	<i>Cash in Lieu of Benefits</i>	3,600	2,907	2,400	0
101-191-713-000	<i>Overtime</i>	220	635	800	800
101-191-716-000	<i>MERS Defined Contributions</i>	4,826	4,977	5,760	6,598
101-191-717-000	<i>MERS Defined Benefit</i>	39,066	39,477	41,653	50,695
101-191-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	7,566	7,686	8,358	8,064
101-191-718-000	<i>Health Insurance - Premiums</i>	28,940	32,511	30,909	39,022
101-191-718-010	<i>Health Insurance - Health Savings Account</i>	675	564	0	0
101-191-719-000	<i>Dental Insurance - Premiums</i>	2,095	2,122	1,633	1,626
101-191-724-000	<i>Life Insurance</i>	353	340	361	414
101-191-729-000	<i>Relocation Reimbursement</i>	0	1,851	0	0
		275,148	273,953	289,856	319,841

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Supplies</b>					
101-191-766-000	<i>Disposable Technology</i>	0	0	500	500
101-191-791-000	<i>Subscriptions and Publications</i>	65	0	100	100
101-191-792-000	<i>Software Subscriptions</i>	570	0	0	640
		635	0	600	1,240
<b>Other Charges and Services</b>					
101-191-801-000	<i>Professional Services</i>	0	2,640	0	52,000
101-191-849-000	<i>Cell Phone/Stipend</i>	608	278	324	324
101-191-850-000	<i>Telephone</i>	443	306	440	440
101-191-861-000	<i>Transportation - Mileage Reimbursement</i>	0	115	150	100
101-191-891-000	<i>Licenses and Fees</i>	10	70	75	0
101-191-900-000	<i>Printing and Publishing</i>	2,924	1,893	3,000	3,000
101-191-909-000	<i>Training</i>	225	0	0	0
101-191-910-000	<i>Professional Development</i>	3,949	504	0	1,000
101-191-911-000	<i>Conferences</i>	2,638	894	3,000	2,000
101-191-915-000	<i>Memberships</i>	839	100	300	200
101-191-933-000	<i>Software Maintenance Agreements</i>	8,415	8,503	8,900	8,800
101-191-939-000	<i>Workers Compensation Insurance</i>	399	492	550	500
101-191-941-000	<i>Printer/Copier Leases/Maintenance</i>	467	485	550	500
101-191-960-000	<i>Bank Fees</i>	6,131	7,283	6,000	7,000
		27,047	23,561	23,289	75,864
<b>Capital Outlay</b>					
101-191-984-000	<i>Software - Non-depreciable</i>	12,320	0	0	0
		12,320	0	0	0
<b>Total Finance Department</b>		<b>315,150</b>	<b>297,514</b>	<b>313,745</b>	<b>396,945</b>
<b>Clerk (215)</b>					
<b>Personal Services</b>					
101-215-702-000	<i>Full-Time Wages</i>	0	37,123	50,440	52,400
101-215-703-000	<i>Administrator/Supervisor Salaries</i>	51,081	521	0	0
101-215-709-000	<i>Social Security Taxes</i>	3,650	2,733	3,897	4,047
101-215-712-000	<i>Cash in Lieu of Benefits</i>	0	369	0	0
101-215-713-000	<i>Overtime</i>	0	1,374	500	500
101-215-716-000	<i>MERS Defined Contributions</i>	0	1,388	2,058	2,381
101-215-717-000	<i>MERS Defined Benefit</i>	56,463	4,852	0	0
101-215-717-010	<i>MERS Defined Benefit Hybrid</i>	0	1,532	2,986	2,910
101-215-718-000	<i>Health Insurance - Premiums</i>	17,491	9,907	20,606	21,285
101-215-718-010	<i>Health Insurance - Health Savings Account</i>	355	376	0	0
101-215-719-000	<i>Dental Insurance - Premiums</i>	960	453	1,109	1,104
101-215-724-000	<i>Life Insurance</i>	122	47	116	114
		130,122	60,676	81,712	84,741

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Supplies</b>					
101-215-751-000	<i>Operating Supplies</i>	18	0	100	100
101-215-792-000	<i>Software Subscriptions</i>	228	228	0	320
		246	228	100	420
<b>Other Charges and Services</b>					
101-215-812-000	<i>HR Contracted Services</i>	400	33,055	1,000	0
101-215-813-000	<i>Contracted Payroll Service</i>	15,582	16,862	27,500	24,000
101-215-827-000	<i>Shredding Services</i>	0	525	1,500	1,000
101-215-843-000	<i>Medical Provider Services</i>	252	210	300	300
101-215-849-000	<i>Cell Phone/Stipend</i>	240	0	0	0
101-215-850-000	<i>Telephone</i>	111	76	110	110
101-215-861-000	<i>Transportation - Mileage Reimbursement</i>	0	346	300	500
101-215-900-000	<i>Printing and Publishing</i>	310	79	600	600
101-215-909-000	<i>Training</i>	104	0	3,200	3,000
101-215-910-000	<i>Professional Development</i>	1,024	(75)	0	0
101-215-911-000	<i>Conferences</i>	1,041	2,062	1,750	2,500
101-215-915-000	<i>Memberships</i>	514	150	150	75
101-215-939-000	<i>Workers Compensation Insurance</i>	102	152	175	150
		19,680	53,442	36,585	32,235
<b>Total Clerk</b>		<b>150,047</b>	<b>114,346</b>	<b>118,397</b>	<b>117,396</b>
<b>Information Technology (228)</b>					
<b>Other Charges and Services</b>					
101-228-809-000	<i>IT Contracted Services - Support</i>	82,595	99,564	108,000	105,000
101-228-809-010	<i>IT Contracted Services - Security/Storage</i>	102,666	65,564	100,000	94,000
101-228-852-000	<i>Internet/Telecomm Services</i>	11,328	12,955	12,000	14,000
101-228-941-000	<i>IT Hardware Lease/Support</i>	22,866	22,864	24,000	30,000
101-228-978-010	<i>Technology - Non-Depreciable</i>	0	7,499	0	1,000
		219,454	208,446	244,000	244,000
<b>Total Information Technology</b>		<b>219,454</b>	<b>208,446</b>	<b>244,000</b>	<b>244,000</b>
<b>Board of Review (247)</b>					
<b>Personal Services</b>					
101-247-701-000	<i>Board Stipends</i>	1,725	1,610	1,725	1,725
101-247-709-000	<i>Social Security Taxes</i>	132	123	132	132
		1,857	1,733	1,857	1,857
<b>Other Charges and Services</b>					
101-247-881-000	<i>Advertising</i>	0	0	850	0
101-247-900-000	<i>Printing and Publishing</i>	237	270	0	300

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-247-909-000	Training	0	0	150	150
101-247-912-000	Meetings	100	119	0	200
101-247-939-000	Workers Compensation Insurance	3	2	5	5
		339	392	1,005	655
<b>Total Board of Review</b>		<b>2,196</b>	<b>2,125</b>	<b>2,862</b>	<b>2,512</b>
<b>Treasurer (253)</b>					
<b>Personal Services</b>					
101-253-702-000	Full-time Wages	25,951	26,784	26,541	28,384
101-253-709-000	Social Security Taxes	2,019	2,163	2,069	2,210
101-253-713-000	Overtime	0	24	500	500
101-253-717-000	MERS Defined Benefit	24,305	25,308	27,158	30,167
101-253-718-000	Health Insurance - Premiums	9,520	9,794	10,303	10,643
101-253-718-010	Health Insurance - Health Savings Account	222	188	0	0
101-253-719-000	Dental Insurance - Premiums	543	544	554	552
101-253-724-000	Life Insurance	56	56	58	57
		62,618	64,862	67,183	72,513
<b>Supplies</b>					
101-253-792-000	Software Subscription	1,763	228	1,800	2,170
		1,763	228	1,800	2,170
<b>Other Charges and Services</b>					
101-253-850-000	Telephone	111	76	110	110
101-253-900-000	Printing and Publishing	4,928	4,746	5,250	5,250
101-253-910-000	Professional Development	1,235	0	1,500	1,000
101-253-915-000	Memberships	75	99	210	110
101-253-933-000	Software Maintenance Agreements	2,417	4,345	2,550	2,600
101-253-938-000	Bond Insurance	100	100	125	100
101-253-939-000	Workers Compensation Insurance	58	69	80	75
		8,923	9,435	9,825	9,245
<b>Total Treasurer</b>		<b>73,304</b>	<b>74,525</b>	<b>78,808</b>	<b>83,928</b>
<b>Assessor (257)</b>					
<b>Personal Services</b>					
101-257-702-000	Full Time Wages	15,775	28,757	38,480	44,917
101-257-703-000	Administrator/Supervisor Salaries	72,000	72,000	72,000	72,000
101-257-709-000	Social Security Taxes	6,852	7,488	8,452	8,952
101-257-712-000	Cash In Lieu of Benefits	600	0	0	0
101-257-713-000	Overtime	0	0	0	100
101-257-716-000	MERS Defined Contributions	693	1,110	1,570	2,025
101-257-717-010	MERS Defined Benefit Hybrid Plan	838	1,705	2,278	2,476
101-257-718-000	Health Insurance - Premiums	1,614	14,132	23,354	24,123
101-257-718-010	Health Insurance - Health Savings Account	73	376	0	0

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-257-719-000	Dental Insurance Premium	85	559	997	992
101-257-724-000	Life Insurance	52	150	260	257
		98,582	126,278	147,391	155,842
<b>Supplies</b>					
101-257-751-000	Operating Supplies	210	0	250	250
101-257-766-000	Disposable Technology	0	0	100	0
101-257-777-000	Office Supplies	7	442	100	100
101-257-792-000	Software Subscription	2,105	228	2,200	2,550
		2,323	670	2,650	2,900
<b>Other Charges and Services</b>					
101-257-801-000	Professional Services	0	1,968	0	0
101-257-804-000	Assessing Contracted Services	0	1,055	0	0
101-257-806-000	Legal Services	340	1,424	4,000	2,000
101-257-809-000	Contracted IT Services	338	0	0	0
101-257-849-000	Cell Phone/Stipend	480	400	360	360
101-257-850-000	Telephone	221	153	200	225
101-257-851-000	Postage	0	0	1,700	0
101-257-861-000	Transportation - Mileage Reimbursement	76	149	250	600
101-257-881-000	Advertising	0	300	0	0
101-257-891-000	Licenses and Fees	10	70	0	0
101-257-895-000	Registration Fees/Annual Certification	175	350	350	350
101-257-900-000	Printing	1,977	2,437	0	3,200
101-257-909-000	Training	64	570	1,300	1,300
101-257-910-000	Professional Development	84	494	1,500	1,500
101-257-915-000	Memberships	97	215	380	380
101-257-933-000	Software Maintenance Agreements	2,029	3,914	2,100	2,250
101-257-939-000	Workers Compensation Insurance	272	365	400	375
		6,162	13,864	12,540	12,540
<b>Total Assessor</b>		<b>107,067</b>	<b>140,812</b>	<b>162,581</b>	<b>171,282</b>
<b>Elections (262)</b>					
<b>Personal Services</b>					
101-262-707-000	Election Wages	10,273	16,220	24,000	22,000
101-262-709-000	Social Security	730	1,242	2,027	2,088
101-262-713-000	Overtime	708	1,758	2,500	5,300
		11,711	19,221	28,527	29,388
<b>Supplies</b>					
101-262-751-000	Elections Supplies	1,180	3,457	4,000	4,000
101-262-751-010	Voter Supplies	81	453	3,000	4,000
		1,261	3,910	7,000	8,000



<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Other Charges and Services</b>					
101-262-816-000	Security Services	0	0	1,200	0
101-262-851-000	Mail/Postage	27	0	6,000	6,000
101-262-900-000	Printing and Publishing	0	3,057	5,000	5,000
101-262-909-000	Training	0	0	1,000	1,000
101-262-912-000	Meetings	0	0	1,000	1,000
101-262-933-000	Software Maintenance Agreements	0	1,980	4,000	4,000
101-262-935-000	Property Liability Insurance	31	30	50	50
101-262-939-000	Workers Compensation Insurance	17	56	100	80
101-262-940-000	Building Rental	320	500	400	1,600
101-262-978-010	Technology - Non Depreciable	0	7,652	0	250
		395	13,276	18,750	18,980
<b>Capital Outlay</b>					
101-262-980-000	Equipment/Furniture - Depreciable	0	0	10,000	0
		0	0	10,000	0
<b>Total Elections</b>		<b>13,367</b>	<b>36,407</b>	<b>64,277</b>	<b>56,368</b>
<b>City Hall and Grounds (265)</b>					
<b>Supplies</b>					
101-265-756-000	Repair and Maintenance Supplies	144	1,172	750	750
101-265-758-000	Diesel Fuel	0	0	500	1,500
101-265-760-000	Maintenance Supplies - Custodial	1,225	1,200	1,000	2,500
101-265-761-000	Building Supplies	383	646	750	250
101-265-766-000	Disposable Technology	682	0	0	0
		2,434	3,018	3,000	5,000
<b>Other Charges and Services</b>					
101-265-816-000	Security Services	2,179	495	1,000	1,000
101-265-822-000	Maintenance Contracts	6,997	7,087	10,000	10,000
101-265-829-000	Custodial/Cleaning Services	18,190	18,892	23,000	25,000
101-265-850-000	Telephone	1,709	554	1,800	1,000
101-265-918-000	Water/Sewer	5,428	4,217	6,000	7,000
101-265-919-000	Waste Disposal	112	151	200	200
101-265-920-000	Electric	18,970	20,683	21,000	22,000
101-265-921-000	Natural Gas	4,510	5,108	5,000	5,000
101-265-929-000	Grounds maintenance	4,846	5,117	15,000	5,000
101-265-929-010	Snowplowing/Snow Removal	0	0	3,000	1,000
101-265-930-000	Building Repair and Maintenance	134,881	17,328	30,000	20,000
101-265-931-000	Equipment Repair and Maintenance	0	985	3,000	3,000
101-265-935-000	Property Liability Insurance	1,115	1,104	1,500	1,250
101-265-940-000	Equipment Fund Rentals	500	500	500	500
101-265-944-000	Inspection Services	581	589	500	2,000
		200,017	82,810	121,500	103,950

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Capital Outlay</b>					
101-265-974-000	<i>Land Improvements - Depreciable</i>	0	53,324	0	0
101-265-974-010	<i>Land Improvements - Non-depreciable</i>	0	0	40,000	10,000
101-265-975-000	<i>Buildings and Building Improvements - Depreciable</i>	0	0	20,000	0
101-265-975-010	<i>Buildings and Building Improvements - Non-depreciable</i>	0	0	0	40,000
101-265-980-010	<i>Equipment/Furniture - Non-depreciable</i>	3,500	2,142	3,000	0
		<u>3,500</u>	<u>55,466</u>	<u>63,000</u>	<u>50,000</u>
<b>Total City Hall and Grounds</b>		<b>205,951</b>	<b>141,294</b>	<b>187,500</b>	<b>158,950</b>
<b>Legal and Audit (266)</b>					
<b>Other Charges and Services</b>					
101-266-805-000	<i>Audit</i>	24,900	39,300	35,000	35,000
101-266-806-000	<i>Legal Services - Retainer</i>	12,478	0	0	0
101-266-806-010	<i>Legal Services</i>	28,003	23,366	35,000	35,000
		<u>65,381</u>	<u>62,666</u>	<u>70,000</u>	<u>70,000</u>
<b>Total Legal and Audit</b>		<b>65,381</b>	<b>62,666</b>	<b>70,000</b>	<b>70,000</b>
<b>Other General Government (275)</b>					
<b>Personal Services</b>					
101-275-702-000	<i>Full-time Wages</i>	0	0	50,000	15,000
101-275-708-000	<i>Unemployment</i>	0	0	500	1,000
101-275-709-000	<i>Social Security Taxes</i>	0	0	3,825	1,148
101-275-716-000	<i>MERS Defined Contribution</i>	0	0	0	900
101-275-716-010	<i>MERS DC Forfeiture Funds</i>	0	(34,729)	0	(23,000)
101-275-717-000	<i>MERS Defined Benefit</i>	250,000	500,000	500,000	423,000
101-275-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	0	0	20,000	1,100
101-275-718-000	<i>Health Insurance - Retiree Premiums</i>	225,262	65,452	41,212	33,821
101-275-718-020	<i>Retiree Health Insurance - HRA</i>	28,300	0	0	0
101-275-718-030	<i>Retiree Insurance Waiver Stipend - HCSP</i>	30,200	40,700	39,600	38,400
		<u>533,762</u>	<u>571,423</u>	<u>655,137</u>	<u>491,369</u>
<b>Supplies</b>					
101-275-751-000	<i>Operating Supplies</i>	0	84	200	100
101-275-762-000	<i>Wellness/Medical Supplies</i>	0	0	350	350
101-275-766-000	<i>Disposable Technology</i>	182	50	1,000	500
101-275-777-000	<i>Office Supplies</i>	2,089	3,925	3,500	3,900
101-275-778-000	<i>Paper</i>	1,891	1,912	2,400	2,200
101-275-792-000	<i>Software Subscription</i>	228	228	250	250
		<u>4,390</u>	<u>6,199</u>	<u>7,700</u>	<u>7,300</u>
<b>Other Charges and Services</b>					
101-275-812-000	<i>HR Contracted Services</i>	1,213	24,957	6,000	5,800
101-275-824-000	<i>Professional Services (Municode)</i>	0	3,300	10,800	5,000
101-275-851-000	<i>Mail/Postage</i>	6,593	8,081	7,000	9,000

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-275-879-000	Website	5,484	25,460	5,000	3,000
101-275-881-000	Advertising	66	613	500	500
101-275-891-000	Licenses and Fees	84	88	150	150
101-275-892-000	Software Licenses	3,395	0	0	156
101-275-900-000	Printing & Publishing	8,292	8,736	9,000	9,500
101-275-902-000	Newsletter	3,537	4,093	1,000	1,650
101-275-905-000	Contributions to Other Governments	7,003	0	7,500	8,900
101-275-909-000	Training	540	5,538	6,200	6,200
101-275-926-000	Property Taxes	3,560	2,138	4,000	4,000
101-275-931-000	Equipment Repair and Maintenance	0	1,860	1,000	1,900
101-275-935-000	Property Liability Insurance	19,733	23,043	24,200	24,200
101-275-939-000	Workers Compensation Insurance	0	3,587	0	0
101-275-940-000	Rentals	1,147	1,200	1,200	1,200
101-275-941-000	Printer/Copier Leases/Maintenance	2,811	2,922	3,000	2,800
101-275-955-000	Miscellaneous	0	0	0	1,790
101-275-965-000	Property Tax Reimbursement	2,792	125	4,000	3,000
101-275-978-010	Technology Non-Depreciable	0	0	0	1,000
		66,250	115,742	90,550	89,746
<b>Total Other General Government</b>		<b>604,402</b>	<b>693,363</b>	<b>753,387</b>	<b>588,415</b>

**Police (301)**

**Personal Services**

101-301-702-000	Full-time wages	587,740	511,417	695,128	718,918
101-301-702-010	Full-time wages - Clerical	80,076	82,627	82,077	88,495
101-301-703-000	Administrator/supervisor salaries	143,114	158,070	158,392	167,708
101-301-704-000	Part-time wages - Parking Enforcement	8,639	6,009	12,500	12,500
101-301-706-000	Signing/Retention Bonus	0	6,000	9,000	6,000
101-301-707-000	Police reserves pay	2,264	997	2,500	2,000
101-301-708-000	Unemployment	448	494	0	0
101-301-709-000	Social Security Taxes	67,753	61,942	80,547	82,995
101-301-712-000	Cash in Lieu of Benefits	7,570	2,861	2,400	7,200
101-301-713-000	Overtime	44,858	37,659	52,000	43,000
101-301-713-010	Double Overtime	25,599	26,604	35,000	34,000
101-301-713-020	Overtime - Clerical	320	913	1,200	1,500
101-301-714-000	Longevity Pay	2,846	1,405	2,700	3,586
101-301-716-000	MERS Defined Contributions	33,526	34,456	41,896	62,947
101-301-717-000	MERS Defined Benefit Plan	306,018	280,775	278,783	314,697
101-301-717-010	MERS Defined Benefit Hybrid Plan	26,708	25,969	32,992	25,286
101-301-718-000	Health Insurance - Premiums	172,408	161,944	228,039	196,560
101-301-718-010	Health Insurance - Health Savings Account	3,699	3,382	0	0

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-301-719-000	<i>Dental Insurance - Premiums</i>	10,241	8,217	10,722	9,828
101-301-721-000	<i>Clothing Allowance</i>	2,200	965	2,200	1,950
101-301-724-000	<i>Life Insurance</i>	1,621	1,457	2,023	1,996
		<b>1,527,648</b>	<b>1,414,165</b>	<b>1,730,099</b>	<b>1,781,166</b>
<b>Supplies</b>					
101-301-751-000	<i>Operating Supplies</i>	3,048	4,654	5,000	7,000
101-301-756-000	<i>Equipment Repair and Maintenance Supplies</i>	96	578	1,200	800
101-301-757-000	<i>Vehicle Repair and Maintenance Supplies</i>	931	1,421	2,500	3,000
101-301-759-000	<i>Gasoline</i>	15,387	18,770	21,000	22,000
101-301-762-000	<i>Wellness/Medical Supplies</i>	126	586	600	600
101-301-766-000	<i>Disposable Technology</i>	146	766	1,000	1,000
101-301-767-000	<i>Clothing</i>	0	0	800	800
101-301-768-000	<i>Uniforms</i>	4,019	8,543	7,000	5,000
101-301-777-000	<i>Office Supplies</i>	306	374	500	500
101-301-781-000	<i>Police Reserves Supplies</i>	2,049	566	500	1,000
101-301-782-000	<i>National Night Out Supplies</i>	0	6,350	0	6,000
101-301-783-000	<i>Police Cadets Supplies</i>	0	0	2,000	0
101-301-784-000	<i>Community Policing Supplies</i>	4,321	2,169	3,000	3,000
101-301-787-000	<i>Website Access/LEIN Tokens</i>	396	264	900	500
101-301-791-000	<i>Subscriptions and Publications</i>	0	0	50	0
101-301-792-000	<i>Software Subscription</i>	4,113	10,961	17,000	17,000
		<b>34,937</b>	<b>56,001</b>	<b>63,050</b>	<b>68,200</b>
<b>Other Charges and Services</b>					
101-301-806-000	<i>Legal Services</i>	1,605	6,390	10,000	8,000
101-301-812-000	<i>HR Contracted Services</i>	475	24,464	480	500
101-301-814-000	<i>Pre-employment Screenings</i>	2,580	2,663	2,600	1,950
101-301-823-000	<i>Interpreter Fees</i>	0	0	100	1,000
101-301-828-000	<i>Uniform/Laundry Services</i>	1,537	1,628	2,550	2,000
101-301-835-000	<i>Health and Wellness</i>	352	392	700	500
101-301-843-000	<i>Medical Provider Services</i>	375	1,381	1,000	1,000
101-301-849-000	<i>Cell Phone/Stipend</i>	1,854	1,397	2,500	1,548
101-301-850-000	<i>Telephone/Fax</i>	3,581	3,681	3,675	3,675
101-301-851-000	<i>Mail/Postage</i>	0	11	200	100
101-301-855-000	<i>Police Reserves Services</i>	19	219	1,000	1,000
101-301-856-000	<i>National Night Out Services</i>	0	2,000	0	2,000
101-301-857-000	<i>Police Cadets Services</i>	0	0	500	0
101-301-858-000	<i>Community Policing Services</i>	0	0	1,000	500
101-301-861-000	<i>Transportation - Mileage Reimbursement</i>	5	(51)	0	0
101-301-881-000	<i>Advertising</i>	0	0	350	350
101-301-886-000	<i>Photography/Videography</i>	0	156	500	200
101-301-891-000	<i>Licenses and Fees</i>	109	110	250	250
101-301-892-000	<i>Software License</i>	3,741	3,423	4,000	4,000
101-301-900-000	<i>Printing and Publishing</i>	2,942	3,643	3,800	3,600

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-301-905-000	School Crossing Guards	12,447	13,332	15,000	16,000
101-301-909-000	Training	20	27,253	5,000	5,000
101-301-910-000	Professional Development	440	540	2,000	2,000
101-301-913-000	Travel/Lodging	0	0	500	1,000
101-301-915-000	Memberships	215	530	250	300
101-301-916-000	Dues and Fees	160	0	1,000	1,000
101-301-919-000	Waste Disposal	90	0	125	150
101-301-931-000	Equipment Repair and Maintenance	0	1,038	1,500	1,500
101-301-932-000	Vehicle Repair and Maintenance	2,103	11,135	5,000	6,000
101-301-933-000	Software Maintenance Agreement	4,766	10,382	12,000	12,000
101-301-935-000	Property Liability Insurance	24,858	16,912	26,000	20,000
101-301-936-000	Vehicle Liability Insurance	3,977	3,481	4,000	5,000
101-301-938-000	Bond Insurance	100	100	100	100
101-301-939-000	Workers Compensation Insurance	11,907	18,772	22,000	20,000
101-301-941-000	Printer/Copier Lease/Maintenance	2,578	2,678	3,100	3,100
		<b>82,837</b>	<b>157,658</b>	<b>132,780</b>	<b>125,323</b>
<b>Capital Outlay</b>					
101-301-980-010	Equipment/Furniture - Non-Depreciable	4,797	6,032	80,000	60,000
101-301-981-000	Vehicles - Depreciable	71,148	53,162	0	65,000
		<b>75,945</b>	<b>59,194</b>	<b>80,000</b>	<b>125,000</b>
	<b>Total Police Department</b>	<b>1,721,366</b>	<b>1,687,018</b>	<b>2,005,929</b>	<b>2,099,689</b>
<b>Code Compliance (335)</b>					
<b>Personal Services</b>					
101-335-704-000	Part-time Wages	25,267	30,441	30,420	31,000
101-335-709-000	Social Security Taxes	2,152	2,511	2,511	2,555
101-335-712-000	Cash in Lieu of Benefits	2,308	2,400	2,400	2,400
		<b>29,726</b>	<b>35,351</b>	<b>35,331</b>	<b>35,955</b>
<b>Supplies</b>					
101-335-751-000	Operating Supplies	576	0	100	0
101-335-757-000	Vehicle Repair and Maintenance Supplies	0	0	300	300
101-335-766-000	Disposable Technology	0	0	100	500
101-335-767-000	Clothing	0	141	150	150
101-335-791-000	Subscriptions	0	0	80	80
		<b>576</b>	<b>141</b>	<b>730</b>	<b>1,030</b>
<b>Other Charges and Services</b>					
101-335-806-000	Legal Services	18,871	25,376	12,000	11,890
101-335-849-000	Cell Phone/Stipend	488	487	490	492
101-335-850-000	Telephone	111	76	110	110
101-335-851-000	Mail/Postage	236	0	200	200
101-335-900-000	Printing and Publishing	42	0	50	50
101-335-915-000	Memberships	60	60	60	75

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-335-932-000	Vehicle Repair and Maintenance	0	711	500	500
101-335-936-000	Vehicle Liability Insurance	0	464	500	500
101-335-939-000	Workers Compensation Insurance	84	149	200	160
		19,891	27,323	14,110	13,977
<b>Total Code Compliance</b>		<b>50,193</b>	<b>62,815</b>	<b>50,171</b>	<b>50,962</b>
<b>Fire Department (336)</b>					
<b>Personal Services</b>					
101-336-702-000	Full-time Wages	36,260	39,543	37,066	43,458
101-336-703-000	Administrator/supervisor salaries	81,179	91,813	83,637	82,500
101-336-704-000	Part-time Wages	51,786	53,103	70,000	60,000
101-336-709-000	Social Security Taxes	12,742	14,342	14,925	14,570
101-336-712-000	Cash in Lieu of Benefits	2,400	2,400	2,400	2,400
101-336-713-000	Overtime	796	2,011	2,000	4,500
101-336-716-000	MERS Defined Contributions	1,485	1,652	1,610	5,979
101-336-717-000	MERS Defined Benefit Plan	50,064	51,652	52,416	58,896
101-336-717-010	MERS Defined Benefit Hybrid Plan	2,153	2,481	2,336	7,308
101-336-718-000	Health Insurance - Premiums	6,346	5,429	6,869	17,028
101-336-718-010	Health Insurance - Health Savings Account	0	0	0	0
101-336-719-000	Dental Insurance - Premiums	339	282	345	649
101-336-724-000	Life Insurance	183	172	188	257
		245,735	264,881	273,792	297,545
<b>Supplies</b>					
101-336-751-000	Operating Supplies	1,491	4,242	2,000	2,500
101-336-756-000	Equipment Repair and Maintenance Supplies	1,591	2,384	3,250	4,000
101-336-757-000	Vehicle Repair and Maintenance Supplies	676	1,672	6,500	3,500
101-336-758-000	Diesel Fuel	3,299	4,920	4,500	3,500
101-336-759-000	Gasoline	3,006	3,887	4,850	3,500
101-336-760-000	Maintenance Supplies - Custodial	847	820	875	1,000
101-336-762-000	Wellness/Medical Supplies	1,417	2,973	3,000	3,250
101-336-766-000	Disposable Technology	0	0	175	200
101-336-767-000	Clothing	80	237	225	0
101-336-768-000	Uniforms	723	1,580	1,250	2,500
101-336-772-000	Promotions Supplies	0	0	0	1,500
101-336-777-000	Office Supplies	734	180	240	200
101-336-778-000	Paper	36	0	80	80
101-336-792-000	Software Subscriptions	0	2	1,650	3,800
		13,900	22,897	28,595	29,530
<b>Other Charges and Services</b>					
101-336-801-000	Professional Services	0	4,318	44,000	0
101-336-807-000	Architect Services	3,523	31,707	0	0
101-336-809-000	IT Contracted Services-support	0	224	0	0
101-336-822-000	Maintenance Contracts	550	1,197	1,600	1,800

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-336-828-000	Uniform/Laundry Services	552	371	1,200	1,000
101-336-835-000	Health/Wellness Services	0	1,057	190	700
101-336-848-000	Tablets	0	0	0	324
101-336-849-000	Cell Phone/Stipend	488	487	490	852
101-336-850-000	Telephone/Fax	553	382	550	500
101-336-851-000	Mail/Postage	0	0	75	50
101-336-881-000	Advertising	0	0	200	0
101-336-891-000	Licenses and Fees	1,078	500	1,250	1,000
101-336-892-000	Software License	1,025	1,056	1,150	3,800
101-336-895-000	Registration Fees/Annual Certification	1,464	1,593	2,250	1,500
101-336-900-000	Printing and Publishing	490	776	400	500
101-336-909-000	Training	325	0	6,500	3,000
101-336-912-000	Meetings	0	0	140	1,500
101-336-915-000	Memberships	678	200	1,050	1,370
101-336-916-000	Dues and Fees	300	310	350	400
101-336-918-000	Water & Sewer	1,881	1,893	2,300	1,900
101-336-919-000	Waste Disposal	112	151	525	100
101-336-920-000	Electric	6,121	7,587	6,500	5,400
101-336-921-000	Natural Gas	5,377	5,944	5,500	5,000
101-336-930-000	Building Repair and Maintenance	1,849	12,603	9,100	10,900
101-336-931-000	Equipment Repair and Maintenance	3,371	8,301	5,000	5,500
101-336-932-000	Vehicle Repair and Maintenance	22,524	8,838	32,500	25,000
101-336-933-000	Software Maintenance Agreement	0	0	1,300	0
101-336-935-000	Property Liability Insurance	1,513	1,504	1,800	1,600
101-336-936-000	Vehicle Liability Insurance	11,076	11,038	13,000	12,500
101-336-939-000	Workers Compensation Insurance	5,381	6,440	6,600	6,650
101-336-941-000	Printer/Copier Lease/Maintenance	553	664	565	650
101-336-943-000	Testing Services	3,693	4,153	3,500	11,300
101-336-944-000	Inspection Services	1,400	1,659	10,000	6,800
		<b>75,875</b>	<b>114,952</b>	<b>159,585</b>	<b>111,596</b>
<b>Capital Outlay</b>					
101-336-974-000	Land Improvements - Depreciable	0	0	75,958	0
101-336-975-000	Buildings and Building Improvements - Depreciable	13,699	0	0	7,000
101-336-977-010	Equipment Shop - Non-depreciable	971	8,656	10,000	25,965
101-336-978-010	Technology - Non-depreciable	0	1,300	0	20,950
101-336-980-000	Equipment - Depreciable	34,734	47,580	27,342	20,250
101-336-980-010	Equipment - Non-depreciable	25,574	17,001	26,500	11,709
101-336-981-000	Vehicles - Depreciable	40,791	0	456,025	0
		<b>115,769</b>	<b>74,536</b>	<b>595,825</b>	<b>85,874</b>
	<b>Total Fire Department</b>	<b>451,280</b>	<b>477,265</b>	<b>1,057,797</b>	<b>524,545</b>

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b><u>Inspections (371)</u></b>					
<b>Other Charges and Services</b>					
101-371-810-000	<i>Inspections Contracted Services</i>	47,179	45,815	55,000	100,000
		47,179	45,815	55,000	100,000
	<b>Total Inspections</b>	<b>47,179</b>	<b>45,815</b>	<b>55,000</b>	<b>100,000</b>
<b><u>Dept of Public Services Admin (441)</u></b>					
<b>Personal Services</b>					
101-441-702-000	<i>Full-time Wages</i>	3,724	20,148	0	21,112
101-441-703-000	<i>Administrator/Supervisor Salaries</i>	77,500	79,736	100,184	66,734
101-441-704-000	<i>Part-time Wages</i>	0	0	10,000	0
101-441-709-000	<i>Social Security Taxes</i>	6,268	7,685	8,704	6,996
101-441-712-000	<i>Cash In Lieu of Benefits</i>	0	554	1,200	1,200
101-441-713-000	<i>Overtime</i>	0	4	0	0
101-441-716-000	<i>MERS Defined Contributions</i>	2,922	3,850	4,234	4,115
101-441-717-010	<i>MERS Defined Benefit Hybrid</i>	4,602	6,071	6,144	5,030
101-441-718-000	<i>Health Insurance - Premiums</i>	19,039	23,461	20,606	21,285
101-441-718-010	<i>Health Insurance - Health Savings Account</i>	577	188	0	0
101-441-719-000	<i>Dental Insurance - Premiums</i>	1,087	1,247	1,109	1,104
101-441-724-000	<i>Life Insurance</i>	141	165	202	148
101-441-728-000	<i>Car Allowance</i>	2,400	2,400	2,400	2,400
		118,260	145,508	154,783	130,124
<b>Supplies</b>					
101-441-766-000	<i>Disposable Technology</i>	12	0	0	0
101-441-767-000	<i>Clothing</i>	0	0	200	200
101-441-777-000	<i>Office Supplies</i>	0	151	300	300
101-441-778-000	<i>Paper</i>	0	0	0	100
101-441-792-000	<i>Software Subscriptions</i>	114	701	500	500
		125	852	1,000	1,100
<b>Other Charges and Services</b>					
101-441-814-000	<i>Pre-employment Screenings</i>	53	0	0	0
101-441-848-000	<i>Tablets</i>	0	0	1,000	0
101-441-849-000	<i>Cell Phone/Stipend</i>	609	608	700	1,116
101-441-850-000	<i>Telephone</i>	221	153	200	200
101-441-881-000	<i>Advertising</i>	234	0	0	0
101-441-891-000	<i>Licenses and Fees</i>	0	80	0	100
101-441-892-000	<i>Software Licenses</i>	390	0	0	0
101-441-900-000	<i>Printing &amp; Publishing</i>	138	0	0	0
101-441-909-000	<i>Training</i>	20	0	0	1,000
101-441-910-000	<i>Professional Development</i>	240	25	500	1,500
101-441-911-000	<i>Conferences</i>	1,115	581	1,500	500
101-441-915-000	<i>Memberships</i>	482	1,302	1,500	1,500
101-441-931-000	<i>Equipment Repair and Maintenance</i>	0	0	500	200



<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-441-933-000	Software Maintenance Agreements	105	0	1,000	1,500
101-441-939-000	Workers Compensation Insurance	296	403	0	400
101-441-940-000	Equipment Fund Rental	0	0	0	0
101-441-946-000	Engineering Services	25,355	1,620	20,000	20,000
		29,258	4,772	26,900	28,016
<b>Capital Outlay</b>					
101-441-977-000	Equipment Shop - Depreciable	0	7,652	0	0
101-441-978-010	Technology - Non-depreciable	392	0	0	0
		392	7,652	0	0
<b>Total Department of Public Services Admin</b>		<b>148,036</b>	<b>158,783</b>	<b>182,683</b>	<b>159,240</b>

**Parking Downtown Non-SAD (446)**

<b>Supplies</b>					
101-446-751-000	Operating Supplies	130	56	500	500
101-446-756-000	Repair and Maintenance Supplies	0	0	500	3,500
		130	56	1,000	4,000
<b>Other Charges and Services</b>					
101-446-918-000	Water & Sewer	2,025	1,056	2,000	1,500
101-446-919-000	Waste Disposal	385	430	500	500
101-446-920-000	Electric	2,357	2,483	2,750	3,000
101-446-929-000	Snowplowing/Snow Removal	10,000	408	7,500	5,000
101-446-929-010	Lawn/Landscaping/Weed Control	3,370	6,701	5,000	8,000
101-446-929-020	Contracted Line Painting/Pavement Markings	0	0	1,000	1,000
		18,137	11,078	18,750	19,000
<b>Total Parking Non-SAD</b>		<b>18,267</b>	<b>11,134</b>	<b>19,750</b>	<b>23,000</b>

**Parking Downtown SAD (447)**

<b>Supplies</b>					
101-447-751-000	Operating Supplies	16	483	500	500
101-447-756-000	Repair and Maintenance Supplies	0	41	500	1,000
		16	524	1,000	1,500
<b>Other Charges and Services</b>					
101-447-918-000	Water & Sewer	4,234	3,135	5,500	4,000
101-447-919-000	Waste Disposal	385	430	500	500
101-447-920-000	Electric	1,352	1,354	2,000	1,500
101-447-929-000	Snowplowing/Snow Removal	16,000	0	12,000	5,000
101-447-929-010	Lawn/Landscaping/Weed Control	5,580	5,700	6,000	7,500

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-447-929-020	Contracted Line Painting/Pavement Markings	0	943	2,000	2,000
101-447-934-000	Other Repair and Maintenance/Electrical Services	0	697	0	5,000
101-447-940-000	Equipment Fund Rentals	0	8,278	5,000	5,500
		27,551	20,537	33,000	31,000
<b>Capital Outlay</b>					
101-447-974-000	Land Improvements - Depreciable	0	0	200,000	235,000
		0	0	200,000	235,000
<b>Total Parking SAD</b>		<b>27,568</b>	<b>21,061</b>	<b>234,000</b>	<b>267,500</b>
<b>Street Lighting (448)</b>					
<b>Supplies</b>					
101-448-751-000	Operating Supplies	9,953	19,226	10,000	15,000
		9,953	19,226	10,000	15,000
<b>Other Charges and Services</b>					
101-448-920-000	Electric	76,225	67,981	90,000	82,000
101-448-934-000	Electrical Services	275	0	2,500	2,500
		76,500	67,981	92,500	84,500
<b>Total Street Lighting</b>		<b>86,453</b>	<b>87,206</b>	<b>102,500</b>	<b>99,500</b>
<b>Community Services (580)</b>					
<b>Personal Services</b>					
101-580-702-000	Full-time wages	22,875	23,278	23,920	27,477
101-580-709-000	Social Security Taxes	2,255	3,594	2,762	3,248
101-580-712-000	Cash In Lieu of Benefits	1,200	1,200	1,200	1,200
101-580-713-000	Overtime	9,474	11,566	9,985	13,000
101-580-713-010	Double Overtime	0	203	1,000	500
101-580-714-000	Longevity Pay	0	0	0	275
101-580-716-000	MERS Defined Contributions	1,546	1,520	1,095	1,892
101-580-717-010	MERS Defined Benefit Hybrid Plan	1,293	1,368	1,417	2,276
101-580-721-000	Clothing Allowance	100	100	115	115
101-580-724-000	Life Insurance	56	56	58	57
		38,800	42,885	41,552	50,040
<b>Supplies</b>					
101-580-751-000	Operating Supplies	3,965	652	4,000	4,000
101-580-756-000	Repair and Maintenance Supplies	2,469	83	500	1,000
101-580-767-000	Clothing	87	0	50	50
101-580-772-000	Promotions Supplies	3,389	3,068	3,500	3,500
		9,910	3,804	8,050	8,550
<b>Other Charges and Services</b>					
101-580-828-000	Uniform/Laundry Service	295	321	400	400
101-580-830-000	Other Contracted Services	11,550	44,545	20,000	70,000
101-580-835-000	Health/Wellness Services	52	87	100	100
101-580-849-000	Cell Phone/Stipend	110	175	120	180

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-580-869-000	Survey Services	3,610	0	0	0
101-580-891-000	Licenses and Fees	343	2,072	50	50
101-580-894-000	Permits	0	600	0	600
101-580-909-000	Training	263	50	200	200
101-580-918-000	Water/Sewer	221	68	90	0
101-580-919-000	Waste Disposal	1,785	430	2,000	2,000
101-580-920-000	Electric	2,332	1,544	1,000	2,000
101-580-929-000	Grounds Repair and Maintenance	1,736	2,730	0	2,000
101-580-929-010	Lawn/Landscaping/Weed Control	2,220	0	4,000	1,000
101-580-930-000	Building Repair and Maintenance	0	100	0	0
101-580-935-000	Property Liability Insurance	78	78	100	85
101-580-939-000	Workers Compensation Insurance	726	1,527	2,423	1,650
101-580-940-000	Equipment Fund Rentals	50,000	41,732	30,000	140,000
101-580-940-010	Rentals	1,060	1,060	1,200	1,500
101-580-943-000	Testing Services	0	0	800	0
101-580-965-000	Property Tax Reimbursement	0	0	0	0
		<b>76,380</b>	<b>97,117</b>	<b>62,483</b>	<b>221,765</b>
<b>Capital Outlay</b>					
101-580-974-010	Land Improvements - Non-depreciable	0	0	50,000	20,000
		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>20,000</b>
	<b>Total Community Services</b>	<b>125,090</b>	<b>143,805</b>	<b>162,085</b>	<b>300,355</b>
<b>Planning and Zoning (701)</b>					
<b>Personal Services</b>					
101-701-701-000	Board Stipends	3,450	2,650	3,600	3,600
101-701-709-000	Social Security Taxes	264	203	275	275
		<b>3,714</b>	<b>2,853</b>	<b>3,875</b>	<b>3,875</b>
<b>Other Charges and Services</b>					
101-701-807-000	Planning Contracted Services	2,626	8,398	10,000	10,000
101-701-807-010	Planning Contracted Services - Master Plan	1,465	0	0	0
101-701-810-000	Inspections Contracted Services	310	640	500	0
101-701-848-000	Tablets	2,265	2,697	0	1,100
101-701-851-000	Postage/Mail	0	0	100	100
101-701-900-000	Printing and Publishing	67	383	300	100
101-701-909-000	Training	0	0	3,000	3,000
101-701-910-000	Professional Development	0	1,953	500	500
101-701-939-000	Workers Compensation Insurance	10	6	10	10
		<b>6,743</b>	<b>14,077</b>	<b>14,410</b>	<b>14,810</b>
<b>Capital Outlay</b>					
101-701-978-010	Technology - Non-depreciable	529	0	0	0
		<b>529</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Planning and Zoning</b>	<b>10,986</b>	<b>16,929</b>	<b>18,285</b>	<b>18,685</b>

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b><u>Joint Planning &amp; Zoning (703)</u></b>					
<b>Other Charges and Services</b>					
101-703-806-000	<i>Legal</i>	139	1,483	50	100
101-703-900-000	<i>Printing &amp; Publishing</i>	0	396	500	300
		139	1,879	550	400
<b><u>Total Joint Planning</u></b>		<b>139</b>	<b>1,879</b>	<b>550</b>	<b>400</b>
<b><u>Community Development (728)</u></b>					
<b>Personal Services</b>					
101-728-702-000	<i>Full-time wages</i>	7,524	20,148	20,353	21,112
101-728-703-000	<i>Administrator/Supervisor Salaries</i>	67,700	69,653	69,722	72,917
101-728-704-000	<i>Wages Part-time</i>	23,358	19,843	20,100	19,500
101-728-709-000	<i>Social Security Taxes</i>	7,625	8,453	8,704	8,960
101-728-712-000	<i>Cash in Lieu of Benefits</i>	2,400	2,954	3,600	3,600
101-728-713-000	<i>Overtime</i>	0	4	0	0
101-728-716-000	<i>MERS Defined Contributions</i>	2,990	3,470	3,822	4,393
101-728-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	4,053	5,514	5,546	5,370
101-728-718-000	<i>Health Insurance - Premiums</i>	3,873	3,873	0	0
101-728-718-010	<i>Health Insurance - Health Savings Account</i>	133	0	0	0
101-728-719-000	<i>Dental Insurance - Premiums</i>	798	798	651	649
101-728-724-000	<i>Life Insurance</i>	160	230	202	200
		120,613	134,939	132,700	136,701
<b>Supplies</b>					
101-728-766-000	<i>Disposable Technology</i>	176	0	0	0
101-728-777-000	<i>Office Supplies</i>	0	17	0	100
101-728-792-000	<i>Software Subscriptions</i>	714	828	400	400
101-728-799-000	<i>Miscellaneous Supplies</i>	32	0	300	300
		922	844	700	800
<b>Other Charges and Services</b>					
101-728-806-000	<i>Legal Services</i>	0	5,564	5,000	2,500
101-728-814-000	<i>Pre-Employment Screenings</i>	65	0	0	0
101-728-849-000	<i>Cell Phone/Stipend</i>	607	607	620	612
101-728-850-000	<i>Telephone</i>	332	229	330	300
101-728-861-000	<i>Transportation - Mileage Reimbursement</i>	0	206	300	300
101-728-891-000	<i>Licenses and Fees</i>	0	0	0	100
101-728-900-000	<i>Printing and Publishing</i>	85	110	100	100
101-728-909-000	<i>Training</i>	260	89	500	500
101-728-910-000	<i>Professional Development</i>	0	550	0	0
101-728-911-000	<i>Conferences</i>	201	783	500	500
101-728-912-000	<i>Meetings</i>	0	40	100	100
101-728-915-000	<i>Memberships</i>	305	315	350	350

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-728-939-000	Workers Compensation Insurance	230	269	300	280
101-728-940-010	Rentals	0	266	0	0
		2,086	9,028	8,100	5,642
<b>Total Community Development</b>		<b>123,621</b>	<b>144,810</b>	<b>141,500</b>	<b>143,143</b>
<b>Comm Dev Grant Projects (735)</b>					
<b>Other Charges and Services</b>					
101-735-900-000	Printing and Publishing	0	0	100	100
101-735-967-000	Project Costs - MHSDA Construction	0	70,593	75,000	65,000
		0	70,593	75,100	65,100
<b>Total Community Development Grant Projects</b>		<b>0</b>	<b>70,593</b>	<b>75,100</b>	<b>65,100</b>
<b>Cable Access (747)</b>					
<b>Personal Services</b>					
101-747-704-000	Part Time Wages	9,416	10,211	10,500	11,000
101-747-709-000	Social Security	720	781	803	842
		10,137	10,992	11,303	11,842
<b>Supplies</b>					
101-747-751-000	Operating Supplies	0	0	300	0
101-747-766-000	Disposable Technology	235	0	200	300
		235	0	500	300
<b>Other Charges and Services</b>					
101-747-809-000	IT Contracted Services	1,170	0	500	0
101-747-850-000	Telephone/Fax	111	76	120	100
101-747-892-000	Software Licenses	0	0	500	0
101-747-931-000	Equipment Repair and Maintenance	0	0	500	0
101-747-939-000	Workers Compensation Insurance	27	33	34	34
		1,308	109	1,654	134
<b>Capital Outlay</b>					
101-747-980-010	Equipment - Non-depreciable	0	0	0	1,500
		0	0	0	1,500
<b>Total Cable Access</b>		<b>11,679</b>	<b>11,102</b>	<b>13,457</b>	<b>13,776</b>
<b>Parks and Recreation (751)</b>					
<b>Personal Services</b>					
101-751-702-000	Full-Time Wages	22,875	24,198	23,920	27,477
101-751-709-000	Social Security Taxes	2,255	2,253	2,360	3,018
101-751-712-000	Cash In Lieu of Benefits	1,200	1,200	1,200	1,200
101-751-713-000	Overtime	2,640	4,603	4,985	6,000
101-751-714-000	Longevity Pay	0	0	0	275
101-751-713-010	Double Overtime	322	309	750	500
101-751-716-000	MERS Defined Contributions	1,546	1,520	1,095	1,542
101-751-717-010	MERS Defined Benefit Hybrid Plan	1,293	1,367	1,417	1,976

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
101-751-718-010	Health Insurance - Health Savings Account	0	0	0	0
101-751-721-000	Clothing Allowance	100	100	115	115
101-751-724-000	Life Insurance	56	56	58	57
		32,288	35,607	35,900	42,160
<b>Supplies</b>					
101-751-751-000	Operating Supplies	2,899	2,338	3,000	3,000
101-751-751-010	Operating Supplies - Art Park	0	1,313	0	0
101-751-756-000	Repair and Maintenance Supplies	2,615	4,964	10,000	15,000
101-751-760-000	Maintenance Supplies - Custodial	2,304	3,424	3,000	3,000
101-751-763-000	Safety Supplies	39	20	100	100
101-751-765-000	Small Tools	0	0	400	400
101-751-767-000	Clothing	30	0	0	0
		7,887	12,059	16,500	21,500
<b>Other Charges and Services</b>					
101-751-801-000	Professional Services	0	8,000	0	0
101-751-806-000	Legal Services	1,964	0	0	0
101-751-828-000	Uniform/Laundry Service	295	321	275	0
101-751-835-000	Health/Wellness Services	52	87	70	70
101-751-849-000	Cell Phone/Stipend	110	175	120	120
101-751-877-000	Contracted Recreation Services	30,000	43,285	35,000	35,000
101-751-891-000	Licenses and fees	43	1,270	50	50
101-751-894-000	Permits	75	75	75	75
101-751-909-000	Training	224	50	200	200
101-751-918-000	Water & Sewer	8,882	3,746	10,000	7,000
101-751-919-000	Waste Disposal	385	430	450	500
101-751-920-000	Electric	5,461	5,253	6,200	6,500
101-751-921-000	Natural Gas	1,557	1,051	1,000	1,000
101-751-929-000	Grounds Repair and Maintenance	1,770	0	2,500	5,000
101-751-929-010	Lawn/Landscaping/Weed Control	51,300	44,149	60,000	60,000
101-751-929-030	Tree Trimming and Removals	0	3,435	5,000	5,000
101-751-929-040	Contracted Line Painting/Pavement Markings	0	920	1,500	2,000
101-751-930-000	Building Repair and Maintenance	2,089	882	5,000	5,000
101-751-931-000	Equipment Repair and Maintenance	0	0	2,500	2,500
101-751-935-000	Property Liability Insurance	1,418	1,569	1,750	1,750
101-751-939-000	Workers Compensation Insurance	576	536	850	600
101-751-940-000	Equipment Fund Rentals	20,000	32,993	20,000	20,000
101-751-940-010	Rentals	2,513	2,765	2,500	2,500
101-751-946-000	Engineering Services	4,500	0	0	0
		133,214	150,988	155,040	154,865

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Capital Outlay</b>					
101-751-974-000	<i>Land Improvements - Depreciable</i>	38,772	13,772	260,000	15,000
101-751-974-010	<i>Land Improvements - Non-depreciable</i>	0	1,456	0	10,000
101-751-975-000	<i>Buildings and Building Improvements - Depreciable</i>	0	0	510,217	1,100,800
		<u>38,772</u>	<u>15,227</u>	<u>770,217</u>	<u>1,125,800</u>
<b>Total Parks and Recreation</b>		<b>212,160</b>	<b>213,881</b>	<b>977,657</b>	<b>1,344,325</b>
<b>Arts and Cultural Services (806)</b>					
<b>Supplies</b>					
101-806-751-000	<i>Operating Supplies</i>	80	39	300	0
101-806-756-000	<i>Repair and Maintenance Supplies</i>	222	0	300	0
		<u>302</u>	<u>39</u>	<u>600</u>	<u>0</u>
<b>Other Charges and Services</b>					
101-806-816-000	<i>Security Services</i>	350	1,100	1,100	1,101
101-806-824-000	<i>Other professional services (MW sculpture)</i>	15,525	19,327	21,600	21,600
101-806-849-000	<i>Cell Phone Stipend</i>	520	0	0	0
101-806-876-000	<i>Contracted Cultural Services (TAC)</i>	13,434	27,298	25,000	30,925
101-806-887-000	<i>Speakers/Performers</i>	1,150	0	1,000	1,000
101-806-896-000	<i>Application Fees</i>	50	0	50	0
101-806-900-000	<i>Printing and Publishing</i>	3,749	2,399	0	6,500
101-806-918-000	<i>Water/Sewer</i>	3,941	3,321	5,000	9,900
101-806-920-000	<i>Electric</i>	2,326	2,252	2,500	2,500
101-806-929-000	<i>Grounds Repair and Maintenance</i>	130	410	750	750
101-806-929-010	<i>Lawn/Landscaping/Weed Control</i>	3,401	3,801	3,500	3,500
101-806-930-000	<i>Building Repair and Maintenance</i>	1,068	199	1,000	500
101-806-931-000	<i>Repair &amp; Maintenance</i>	3,848	0	0	0
101-806-935-000	<i>Property Liability Insurance</i>	1,651	1,606	1,800	1,750
101-806-940-010	<i>Rentals</i>	0	0	500	500
		<u>51,142</u>	<u>61,713</u>	<u>63,800</u>	<u>80,526</u>
<b>Capital Outlay</b>					
101-806-975-000	<i>Buildings and Building Improvements - Depreciable</i>	0	0	15,000	0
101-806-975-010	<i>Buildings and Building Improvements - Non-depreciable</i>	0	468	1,000	1,000
101-806-977-000	<i>Equipment Shop - Depreciable</i>	0	0	0	0
		<u>0</u>	<u>468</u>	<u>16,000</u>	<u>1,000</u>
<b>Total Arts and Cultural Services</b>		<b>51,444</b>	<b>62,220</b>	<b>80,400</b>	<b>81,526</b>

<b>Dept / Expenditure Type / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b><u>Other Financing Uses (965)</u></b>					
<b>Transfers Out</b>					
101-965-995-202	Transfers Out - Major Streets	150,000	0	0	225,000
101-965-995-203	Transfers Out - Local Streets	200,000	0	150,000	150,000
101-965-995-266	Transfers Out - Police Training	1,750	1,500	1,500	1,500
101-965-995-271	Transfers Out - Library Fund	151,170	158,605	164,949	173,196
		<u>502,920</u>	<u>160,105</u>	<u>316,449</u>	<u>549,696</u>
<b><i>Total Other Financing Uses</i></b>		<b><i>502,920</i></b>	<b><i>160,105</i></b>	<b><i>316,449</i></b>	<b><i>549,696</i></b>
<b><i>Total, All General Fund Departments</i></b>		<b><i>5,616,954</i></b>	<b><i>5,403,507</i></b>	<b><i>7,760,703</i></b>	<b><i>8,021,185</i></b>



## MAJOR STREETS FUND (FUND 202)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Local Sources</b>					
202-100-452-000	<i>Special Assessment - Sidewalk</i>	0	103,729	0	0
		0	103,729	0	0
<b>Federal Sources</b>					
202-100-502-000	<i>Federal Grants - General Government</i>	72,444	257,224	0	0
		72,444	257,224	0	0
<b>State Sources</b>					
202-100-546-000	<i>State Grants - Highway and Streets</i>	728,387	757,391	773,014	810,556
202-100-558-000	<i>State Grants - SAW Grant</i>	0	0	231,204	0
202-100-579-000	<i>State Capital Grants</i>	0	0	0	375,000
		728,387	757,391	1,004,218	1,185,556
<b>Intergovernmental Sources</b>					
202-100-582-000	<i>Barry County Road Commission - Street Sweeping</i>	0	3,070	5,000	4,000
		0	3,070	5,000	4,000
<b>Charges for Services</b>					
202-100-630-000	<i>Contracted Snow Removal</i>	26,000	0	26,000	26,000
		26,000	0	26,000	26,000
<b>Investment Income and Rentals</b>					
202-100-665-000	<i>Interest Earned on Deposits and Investments</i>	24	23,163	10,000	20,000
		24	23,163	10,000	20,000
<b>Other Revenue</b>					
202-100-672-000	<i>Other Revenue</i>	0	271	0	0
202-100-676-000	<i>Reimbursement of Expenditures</i>	0	300	0	0
		0	571	0	0
<b>Total Revenue</b>		<b>826,855</b>	<b>1,145,148</b>	<b>1,045,218</b>	<b>1,235,556</b>

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Other Financing Sources</b>					
<b>Transfers In</b>					
202-100-699-101	<i>Operating Transfers In - General Fund</i>	150,000	0	0	225,000
		150,000	0	0	225,000
<b>Total Revenue &amp; Other Financing Sources</b>		<b>976,855</b>	<b>1,145,148</b>	<b>1,045,218</b>	<b>1,460,556</b>
<b>Expenditures</b>					
<b>Street Superintendent</b>					
<b>Personal Services</b>					
202-450-702-000	<i>Full-Time Wages</i>	0	6,271	0	0
202-450-703-000	<i>Administrator/Supervisor salaries</i>	16,540	17,785	17,124	17,775
202-450-709-000	<i>Social Security Taxes</i>	1,278	1,861	1,310	1,360
202-450-712-000	<i>Cash in Lieu of Benefits</i>	0	411	0	0
202-450-713-000	<i>Overtime</i>	0	57	0	0
202-450-713-010	<i>Double Overtime</i>	0	51	0	0
202-450-716-000	<i>MERS Defined Contributions</i>	282	358	0	0
202-450-717-000	<i>MERS Defined Benefit Plan</i>	6,391	17,030	17,522	18,870
202-450-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	509	210	0	0
202-450-718-000	<i>Health Insurance - Premiums</i>	4,357	4,897	5,151	5,322
202-450-718-010	<i>Health Insurance - Health Savings Account</i>	111	94	0	0
202-450-719-000	<i>Dental Insurance - Premiums</i>	226	272	272	276
202-450-721-000	<i>Clothing Allowance</i>	0	0	36	0
202-450-724-000	<i>Life Insurance</i>	32	35	0	36
202-450-728-000	<i>Car Allowance</i>	0	0	0	0
		29,725	49,331	41,415	43,639
<b>Supplies</b>					
202-450-768-000	<i>Uniforms</i>	62	0	0	0
		62	0	0	0
<b>Other Charges and Services</b>					
202-450-828-000	<i>Uniform/Laundry Services</i>	106	128	100	150
202-450-835-000	<i>Health and Wellness Services</i>	0	14	0	50
202-450-848-000	<i>Tablets</i>	0	0	0	130
202-450-849-000	<i>Cell Phone/Stipend</i>	99	165	270	123
202-450-900-000	<i>Printing and Publishing</i>	10	0	0	0
202-450-909-000	<i>Training</i>	44	25	375	1,000
202-450-910-000	<i>Professional Development</i>	0	230	500	1,000
202-450-911-000	<i>Conferences</i>	116	0	200	200

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
202-450-939-000	Workers Compensation Insurance	59	76	125	100
202-450-940-000	Equipment Fund Rentals	2,571	0	3,500	3,500
		<u>3,005</u>	<u>637</u>	<u>5,070</u>	<u>6,253</u>
	<b>Total Street Superintendent</b>	<b>32,792</b>	<b>43,697</b>	<b>46,485</b>	<b>49,892</b>
<b>Construction</b>					
<b>Supplies</b>					
202-451-751-000	Operating Supplies	0	4,200	0	0
		<u>0</u>	<u>4,200</u>	<u>0</u>	<u>0</u>
<b>Other Charges and Services</b>					
202-451-946-000	Contracted Sidewalk Repair/Maintenance	95,049	0	0	0
202-451-946-000	Engineering Services - Sidewalks	2,440	0	0	0
		<u>97,489</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total Construction</b>	<b>97,489</b>	<b>4,200</b>	<b>0</b>	<b>0</b>
<b>Routine Maintenance</b>					
<b>Personal Services</b>					
202-463-702-000	Full-time Wages	79,461	90,483	93,001	156,436
202-463-703-000	Supervisor/Crew Leader Pay	0	0	208	208
202-463-706-000	Licensing Bonus	0	640	2,500	2,500
202-463-709-000	Social Security Taxes	6,614	7,873	7,395	12,687
202-463-710-000	Comp Time payout	745	0	0	0
202-463-712-000	Cash in Lieu of Benefits	0	1,089	960	1,200
202-463-713-000	Overtime	668	7,678	1,000	4,000
202-463-713-010	Double Overtime	88	1,076	0	500
202-463-714-000	Longevity Pay	0	0	0	997
202-463-716-000	MERS Defined Contributions	4,275	5,331	4,150	6,997
202-463-717-000	MERS Defined Benefit Plan	16,839	0	0	0
202-463-717-010	MERS Defined Benefit Hybrid Plan	3,779	4,810	5,360	9,572
202-463-718-000	Health Insurance - Premiums	25,390	23,078	21,980	52,502
202-463-718-010	Health Insurance - Health Savings Account	572	422	0	0
202-463-719-000	Dental Insurance - Premiums	1,189	1,094	1,164	1,820
202-463-721-000	Clothing Allowance	410	480	460	552
202-463-724-000	Life Insurance	205	233	232	274
		<u>140,234</u>	<u>144,287</u>	<u>138,410</u>	<u>250,245</u>
<b>Supplies</b>					
202-463-751-000	Operating Supplies	1,029	498	4,500	3,000
202-463-756-000	Repair and Maintenance Supplies	2,566	4,497	20,000	20,000
202-463-756-010	Repair and Maintenance Supplies - Asphalt Patch	6,224	5,074	15,000	20,000

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
202-463-756-020	Repair and Maintenance Supplies - Storm Sewer	4,140	1,912	15,000	20,000
202-463-763-000	Safety Supplies	0	0	500	500
202-463-767-000	Clothing	366	187	1,000	1,000
		<u>14,326</u>	<u>12,167</u>	<u>56,000</u>	<u>64,500</u>
<b>Other Charges and Services</b>					
202-463-812-000	Pre-Employment Screenings	146	207	0	0
202-463-828-000	Uniform/Laundry Services	1,105	1,384	900	1,500
202-463-835-000	Health and Wellness Services	150	351	250	500
202-463-849-000	Cell Phone/Stipend	425	728	720	720
202-463-891-000	Licenses and Fees	208	302	500	500
202-463-900-000	Printing and Publishing	197	206	200	200
202-463-909-000	Training	737	369	0	1,000
202-463-929-000	Lawn/Landscaping/Weed Control	694	1,387	2,000	15,000
202-463-929-010	Contracted Sidewalk Repair/Maintenance	583	0	20,000	23,000
202-463-929-020	Contracted Paving/Blacktop/Chipseal	91,661	315,291	150,000	150,000
202-463-929-030	Contracted Curb and Gutter	0	0	20,000	23,000
202-463-929-040	Tree Trimming, Removal, and Stump Grinding	15,065	32,396	30,000	30,000
202-463-929-050	Contracted Storm Sewer Maint	0	0	44,500	44,500
202-463-939-000	Workers Compensation Insurance	2,869	4,859	7,729	5,500
202-463-940-000	Equipment Fund Rentals	100,000	100,000	100,000	60,000
202-463-940-010	Rentals	228	0	5,000	5,000
202-463-944-000	Inspections Services	0	1,300	0	2,500
202-463-946-000	Engineering Services	55,197	28,163	50,000	55,000
		<u>269,265</u>	<u>486,942</u>	<u>431,799</u>	<u>417,920</u>
<b>Capital Outlay</b>					
202-463-974-000	Land Improvements - Depreciable	4,050	0	304,954	680,000
		<u>4,050</u>	<u>0</u>	<u>304,954</u>	<u>680,000</u>
<b>Total Routine Maintenance</b>		<b>427,875</b>	<b>643,396</b>	<b>931,163</b>	<b>1,412,665</b>
<b>Traffic Services</b>					
<b>Supplies</b>					
202-474-751-000	Operating Supplies	0	984	2,000	8,000
202-474-756-000	Repair and Maintenance Supplies	445	2,190	2,000	2,000
		<u>445</u>	<u>3,174</u>	<u>4,000</u>	<u>10,000</u>
<b>Other Charges and Services</b>					
202-474-920-000	Electric	3,416	3,465	4,000	4,000
202-474-929-000	Contracted Line Painting	0	23,949	25,000	30,000

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
202-474-934-000	Electrical Repair Services	0	0	1,500	3,000
202-474-935-000	Property Liability Insurance	101	98	120	115
202-474-940-000	Equipment Fund Rentals	300	0	2,000	1,000
		<u>3,817</u>	<u>27,512</u>	<u>32,620</u>	<u>38,115</u>
	<b>Total Traffic Services</b>	<b>4,263</b>	<b>30,686</b>	<b>36,620</b>	<b>48,115</b>
<b>Winter Maintenance</b>					
<b>Personal Services</b>					
202-478-702-000	Full-time Wages	0	0	6,000	0
202-478-709-000	Social Security Taxes	0	0	497	497
202-478-713-000	Overtime	3,686	0	500	6,000
202-478-713-010	Double Overtime	125	0	0	0
202-478-716-000	MERS Defined Contributions	0	0	650	650
202-478-717-010	MERS Defined Benefit Plan Hybrid	0	0	0	0
		<u>3,811</u>	<u>0</u>	<u>7,647</u>	<u>7,147</u>
<b>Supplies</b>					
202-478-755-000	Road Salt Supplies	19,684	32,674	35,000	35,000
		<u>19,684</u>	<u>32,674</u>	<u>35,000</u>	<u>35,000</u>
<b>Other Charges and Services</b>					
202-478-939-000	Workers Compensation Insurance	248	271	420	350
202-478-940-000	Equipment Fund Rentals	36,000	36,000	40,000	40,000
		<u>36,248</u>	<u>36,271</u>	<u>40,420</u>	<u>40,350</u>
	<b>Total Winter Maintenance</b>	<b>59,743</b>	<b>68,945</b>	<b>83,067</b>	<b>82,497</b>
	<b>Total Expenditures</b>	<b>628,681</b>	<b>797,196</b>	<b>1,097,335</b>	<b>1,593,169</b>
<b>Other Financing Uses</b>					
<b>Transfers Out</b>					
202-965-995-203	Transfers Out - Local Streets	162,000	150,000	150,000	150,000
		<u>162,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	<b>Total Expenditures &amp; Other Financing Sources</b>	<b>790,681</b>	<b>947,196</b>	<b>1,247,335</b>	<b>1,743,169</b>

# LOCAL STREETS FUND (FUND 203)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>State Sources</b>					
203-100-546-000	State Grants - Highway and Streets	296,269	307,701	314,008	329,772
203-100-558-000	State Grants - SAW Grant	0	0	0	0
203-100-573-000	Local Community Stabilization Share	33,397	35,603	35,000	36,000
		329,666	343,305	349,008	365,772
<b>Investment Income and Rentals</b>					
203-100-665-000	Interest Earned on Deposits and Investments	14	8,156	2,000	8,000
		14	8,156	2,000	8,000
<b>Other Revenue</b>					
203-100-676-000	Reimbursement of Expenditures	0	327	0	0
		0	327	0	0
	<b>Total Revenue</b>	<b>329,680</b>	<b>351,787</b>	<b>351,008</b>	<b>373,772</b>
<b>Other Financing Sources</b>					
<b>Transfers In</b>					
203-100-699-101	Operating Transfers In - General Fund	200,000	0	150,000	150,000
203-100-699-202	Operating Transfers In - Major Streets	162,000	150,000	150,000	150,000
		<b>362,000</b>	<b>150,000</b>	<b>300,000</b>	<b>300,000</b>
	<b>Total Revenue &amp; Other Financing Sources</b>	<b>691,680</b>	<b>501,787</b>	<b>651,008</b>	<b>673,772</b>
<b>Expenditures</b>					
<b>Street Superintendent</b>					
<b>Personal Services</b>					
203-450-702-000	Full-time Wages	0	8,725	22,914	0
203-450-703-000	Administrator/Supervisor salaries	16,540	17,785	17,124	17,755
203-450-709-000	Social Security Taxes	1,278	2,061	3,173	1,358
203-450-710-000	Comp Time Payout	0	0	0	0
203-450-712-000	Cash in Lieu of Benefits	0	558	1,440	0
203-450-713-000	Overtime	0	74	0	0
203-450-713-010	Double Overtime	0	51	0	0

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
203-450-716-000	<i>MERS Defined Contributions</i>	282	479	988	0
203-450-717-000	<i>MERS Defined Benefit Plan</i>	6,391	17,030	17,522	18,870
203-450-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	509	210	1,278	0
203-450-718-000	<i>Health Insurance - Premiums</i>	4,357	4,897	5,152	5,322
203-450-718-010	<i>Health Insurance - Health Savings Account</i>	111	94	0	0
203-450-719-000	<i>Dental Insurance - Premiums</i>	226	272	277	276
203-450-721-000	<i>Clothing Allowance</i>	0	0	138	0
203-450-724-000	<i>Life Insurance</i>	32	35	36	36
		<b>29,725</b>	<b>52,271</b>	<b>70,042</b>	<b>43,617</b>
<b>Supplies</b>					
203-450-768-000	<i>Uniforms</i>	62	0	0	0
		<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges and Services</b>					
203-450-828-000	<i>Uniform/Laundry Services</i>	76	34	25	100
203-450-835-000	<i>Health and Wellness Services</i>	0	0	0	100
203-450-848-000	<i>Tablets</i>	0	0	0	130
203-450-849-000	<i>Cell Phone/Stipend</i>	99	21	342	123
203-450-900-000	<i>Printing and Publishing</i>	10	189	0	0
203-450-909-000	<i>Training</i>	44	55	375	500
203-450-910-000	<i>Professional Development</i>	0	0	500	500
203-450-911-000	<i>Conferences</i>	116	0	250	250
203-450-939-000	<i>Workers Compensation Insurance</i>	59	76	120	100
203-450-940-000	<i>Equipment Fund Rentals</i>	2,571	1,000	1,000	1,000
		<b>2,976</b>	<b>1,374</b>	<b>2,612</b>	<b>2,803</b>
<b>Total Street Superintendent</b>		<b>32,762</b>	<b>53,645</b>	<b>72,654</b>	<b>46,420</b>
<b>Routine Maintenance</b>					
<b>Personal Services</b>					
203-463-702-000	<i>Full-time Wages</i>	179,279	135,738	139,521	174,654
203-463-706-000	<i>Licensing Bonus</i>	0	960	2,500	2,000
203-463-709-000	<i>Social Security Taxes</i>	14,934	11,809	11,243	14,334
203-463-710-000	<i>Comp Time payout</i>	1,739	0	2,500	2,500
203-463-712-000	<i>Cash in Lieu of Benefits</i>	0	1,311	1,440	720
203-463-713-000	<i>Overtime</i>	1,581	11,808	1,000	5,000
203-463-713-010	<i>Double Overtime</i>	0	0	0	1,000
203-463-714-000	<i>Longevity Pay</i>	0	0	0	1,495
202-463-716-000	<i>MERS Defined Contributions</i>	10,131	1,614	6,081	8,362
202-463-717-000	<i>MERS Defined Benefit Plan</i>	16,839	8,145	0	0

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
202-463-717-010	MERS Defined Benefit Hybrid	8,687	7,214	7,869	10,603
203-463-718-000	Health Insurance - Premiums	56,425	35,935	32,970	53,211
203-463-718-010	Health Insurance - Health Savings Account	1,297	633	0	0
203-463-719-000	Dental Insurance - Premiums	2,614	2,060	1,745	2,729
203-463-721-000	Clothing Allowance	940	720	1,080	828
203-463-724-000	Life Insurance	460	350	339	411
		<b>294,927</b>	<b>218,297</b>	<b>208,288</b>	<b>277,847</b>
<b>Supplies</b>					
203-463-751-000	Operating Supplies	144	2,995	1,500	1,500
203-463-756-000	Repair and Maintenance Supplies	3,205	5,452	15,000	25,000
203-463-756-010	Repair and Maintenance Supplies - Asphalt Patch	7,174	6,140	6,000	6,500
203-463-756-020	Repair and Maintenance Supplies - Storm Sewer	1,395	3,793	5,000	5,000
203-463-767-000	Clothing	542	168	500	500
		<b>12,461</b>	<b>18,548</b>	<b>28,000</b>	<b>38,500</b>
<b>Other Charges and Services</b>					
203-463-812-000	Pre-Employment Screenings	292	122	0	0
203-463-828-000	Uniform/Laundry Services	2,531	2,440	2,100	2,100
203-463-835-000	Health and Wellness Services	230	416	500	500
203-463-849-000	Cell Phone/Stipend	955	1,092	1,080	1,080
203-463-891-000	Licenses and Fees	317	406	350	350
203-463-900-000	Printing and Publishing	0	0	100	100
203-463-909-000	Training	1,679	1,271	1,000	1,000
203-463-919-000	Waste Disposal	0	0	150	150
203-463-929-000	Lawn/Landscaping/Weed Control	1,790	1,460	2,000	2,000
203-463-929-010	Contracted Sidewalk Repair/Maintenance	0	0	0	15,000
203-463-929-020	Contracted Paving/Blacktop/Chipseal	0	1,029	25,000	0
203-463-929-030	Contracted Curb and Gutter	0	0	0	15,000
203-463-929-040	Tree Trimming and Removal	30,586	29,370	35,000	33,000
203-463-929-050	Contracted Storm Sewer Maint	3,936	0	34,500	34,500
203-463-929-060	Dust Control	4,876	8,376	15,000	15,000
203-463-934-000	Electrical Repair Services	0	0	0	0
203-463-939-000	Workers Compensation Insurance	5,044	7,536	10,000	8,300
203-463-940-000	Equipment Fund Rentals	190,450	200,000	190,000	130,000
203-463-940-010	Rentals	0	0	2,500	2,500
203-463-946-000	Engineering Services	0	0	0	0
		<b>242,685</b>	<b>253,517</b>	<b>319,280</b>	<b>260,580</b>



Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Capital Outlay</b>					
203-463-974-010	Land Improvements - Non-depreciable	9,450	0	10,000	0
		9,450	0	10,000	0
<b>Total Routine Maintenance</b>		<b>559,523</b>	<b>490,361</b>	<b>565,568</b>	<b>576,927</b>
<b>Traffic Services</b>					
<b>Supplies</b>					
203-474-751-000	Operating Supplies	0	917	1,000	7,000
203-474-756-000	Repair and Maintenance Supplies	243	0	1,000	1,000
		243	917	2,000	8,000
<b>Other Charges and Services</b>					
203-474-929-000	Contracted Line Painting	0	1,421	2,000	2,000
203-474-940-000	Equipment Fund Rentals	500	223	500	500
		500	1,644	2,500	2,500
<b>Total Traffic Services</b>		<b>743</b>	<b>2,562</b>	<b>4,500</b>	<b>10,500</b>
<b>Winter Maintenance</b>					
<b>Personal Services</b>					
203-478-709-000	Social Security Taxes	0	0	669	669
203-478-713-000	Overtime	8,411	37	8,000	8,000
203-478-713-010	Double Overtime	292	0	750	750
203-478-716-000	MERS Defined Contributions	0	0	382	382
203-478-717-010	MERS Defined Benefit Plan Hybrid	0	0	493	493
		8,703	37	10,294	10,294
<b>Supplies</b>					
203-478-755-000	Road Salt Supplies	32,282	28,975	35,000	32,000
		32,282	28,975	35,000	32,000
<b>Other Charges and Services</b>					
203-478-939-000	Workers Compensation Insurance	248	406	645	550
203-478-940-000	Equipment Fund Rentals	44,920	45,000	45,000	45,000
		45,168	45,406	45,645	45,550
<b>Total Winter Maintenance</b>		<b>86,154</b>	<b>74,418</b>	<b>90,939</b>	<b>87,844</b>
<b>Total Expenditures</b>		<b>679,182</b>	<b>620,986</b>	<b>733,661</b>	<b>721,691</b>

# RIVERSIDE CEMETERY FUND (FUND 209)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Taxes</b>					
209-100-403-000	<i>Current Property Taxes - Cemetery</i>	183,916	196,514	207,480	196,069
209-100-412-000	<i>Delinquent Personal Property Taxes</i>	133	2	100	100
209-100-432-000	<i>Payment in Lieu of Taxes (PILT)</i>	910	968	900	960
209-100-437-000	<i>Industrial Facilities Taxes</i>	2,937	2,643	2,900	2,750
209-100-445-000	<i>Penalties and Interest on Taxes</i>	501	4,533	400	400
		188,398	204,660	211,780	200,279
<b>Licenses and Permits</b>					
209-100-496-000	<i>Burial Open/Close Fees</i>	12,225	10,800	12,000	12,000
		12,225	10,800	12,000	12,000
<b>State Sources</b>					
209-100-573-000	<i>Local Community Stabilization Share</i>	8,095	1,018	1,000	1,000
		8,095	1,018	1,000	1,000
<b>Charges for Services</b>					
209-100-629-000	<i>Monument Foundation Fees</i>	9,762	4,857	7,000	7,000
209-100-642-000	<i>Cemetery Burial Rights Sales</i>	9,900	15,300	10,000	10,000
		19,662	20,157	17,000	17,000
<b>Investment Income and Rentals</b>					
209-100-665-000	<i>Interest Earned on Deposits and Investments</i>	15	10,306	3,000	7,500
		15	10,306	3,000	7,500
<b>Other Revenue</b>					
209-100-672-000	<i>Other Revenue</i>	0	0	0	0
209-100-673-000	<i>Gain/loss on Sale of Assets</i>	845	0	0	0
209-100-674-000	<i>Barry Community Foundation Contributions</i>	0	205,514	0	36,000
209-100-676-000	<i>Reimbursement of Expenditures</i>	0	14,293	0	0
209-100-677-000	<i>Insurance Claims/Reimbursements</i>	0	0	0	0
		845	219,807	0	36,000
<b>Total Revenue</b>		<b>229,240</b>	<b>466,749</b>	<b>244,780</b>	<b>273,779</b>

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Expenditures</b>					
<b>Personal Services</b>					
209-567-702-000	Full-time Wages	864	(864)	0	0
209-567-703-000	Administrator/Supervisor Salaries	9,000	7,958	9,300	9,700
209-567-704-000	Part-time Wages	192	4,452	5,000	0
209-567-709-000	Social Security Taxes	714	902	1,094	742
209-567-716-000	MERS Defined Contributions	318	312	380	436
209-567-717-010	MERS Defined Benefit Hybrid	492	449	551	534
209-567-718-000	Health Insurance - Premiums	1,523	659	687	710
209-567-718-010	Health Insurance - Health Savings Account	36	13	0	0
209-567-719-000	Dental Insurance - Premiums	64	35	35	35
209-567-723-000	Health Care Savings Plan	0	0	0	0
209-567-724-000	Life Insurance	14	11	12	14
		<hr/>	<hr/>	<hr/>	<hr/>
		13,216	13,928	17,059	12,171
<b>Supplies</b>					
209-567-751-000	Operating Supplies	75	0	1,000	1,000
209-567-756-000	Repair and Maintenance Supplies	18	122	100	100
209-567-777-000	Office Supplies	0	37	100	100
209-567-792-000	Software Subscription	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
		93	159	1,200	1,200
<b>Other Charges and Services</b>					
209-567-803-000	Indirect Cost Recovery	0	0	0	0
209-567-806-000	Legal Services	0	1,516	0	0
209-567-807-000	Architect Services	0	1,732	0	0
209-567-808-000	Sexton Services	83,250	83,250	90,000	93,000
209-567-826-000	Open/Closing Services	13,500	10,686	12,000	12,000
209-567-849-000	Cell Phone/Stipend	0	21	36	36
209-567-851-000	Mail/Postage	0	0	100	100
209-567-886-000	Photography/Videography	0	0	0	0
209-567-900-000	Printing and Publishing	368	541	500	500
209-567-906-000	Promotions and Marketing	14	0	0	0
209-567-911-000	Conferences	440	277	0	0
209-567-915-000	Memberships	40	45	45	45
209-567-918-000	Water and Sewer	232	545	500	500
209-567-920-000	Electric	369	352	400	400
209-567-929-000	Grounds Repair and Maintenance	10,095	19,393	12,000	12,000
209-567-929-010	Monument Foundation Settings and Repair	36,112	30,583	40,000	40,000
209-567-929-020	Tree Trimming and Removals	0	0	2,500	2,500
209-567-933-000	Software Maintenance Agreements	631	681	650	650

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
209-567-935-000	<i>Property Liability Insurance</i>	415	403	500	500
209-567-939-000	<i>Workers Compensation Insurance</i>	38	51	60	60
209-567-940-000	<i>Equipment Fund Rentals</i>	0	2,618	1,000	1,000
209-567-947-000	<i>GIS Services</i>	336	0	500	500
209-567-965-000	<i>Property Tax Reimbursement</i>	163	0	200	200
		<hr/>	<hr/>	<hr/>	<hr/>
		146,004	152,692	160,991	163,991
<b>Capital Outlay</b>					
209-567-974-000	<i>Land Improvements - Depreciable</i>	0	205,514	89,850	125,000
209-567-974-010	<i>Land Improvements - Non-depreciable</i>	0	180	10,000	10,000
209-567-975-000	<i>Buildings and Improvements - Depreciable</i>	0	0	0	0
209-567-979-000	<i>Equipment Yard and Storage - Non-depreciable</i>	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
		0	205,694	99,850	135,000
		<hr/>	<hr/>	<hr/>	<hr/>
	<b>Total Expenditures</b>	<b>159,313</b>	<b>372,473</b>	<b>279,100</b>	<b>312,362</b>

## BROWNFIELDS REDEVELOPMENT FUND (FUND 243)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Taxes</b>					
243-100-404-000	<i>Current Property Taxes - Capture</i>	22,469	23,593	23,000	63,000
		22,469	23,593	23,000	63,000
<b>Investment Income and Rentals</b>					
243-100-665-000	<i>Interest earned on deposits and investments</i>	15	264	0	200
		15	264	0	200
<b>Total Revenue</b>		<b>22,485</b>	<b>23,857</b>	<b>23,000</b>	<b>63,200</b>
<b>Expenditures</b>					
<b>Other Charges and Services</b>					
243-732-803-000	<i>Administrative Services</i>	2,000	2,000	2,000	4,000
TBD	<i>NEZ Payment</i>	0	0	0	34,000
243-732-992-000	<i>Interest Expense</i>	7,973	7,338	7,000	7,000
		9,973	9,338	9,000	45,000
<b>Total Expenditures</b>		<b>9,973</b>	<b>9,338</b>	<b>9,000</b>	<b>45,000</b>

# DOWNTOWN DEVELOPMENT AUTHORITY FUND (FUND 248)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Taxes</b>					
248-100-404-000	<i>Current Property Taxes - Capture</i>	588,430	659,355	682,240	725,000
		588,430	659,355	682,240	725,000
<b>State Sources</b>					
248-100-573-000	<i>Local Community Stabilization Share</i>	51,845	60,282	63,000	60,000
		51,845	60,282	63,000	60,000
<b>Charges for Services</b>					
248-100-642-000	<i>Sculpture Sales</i>	7,200	500	5,000	5,000
248-100-648-000	<i>Application Fees</i>	1,000	680	1,000	1,000
248-100-654-000	<i>Electricity Use Fee</i>	220	569	250	250
		8,420	1,749	6,250	6,250
<b>Investment Income and Rentals</b>					
248-100-665-000	<i>Interest Earned on Deposits and Investments</i>	16	23,120	12,000	16,000
		16	23,120	12,000	16,000
<b>Other Revenue</b>					
248-100-675-000	<i>Sponsorships</i>	1,300	500	500	700
248-100-696-010	<i>Streetscape Bond Proceeds</i>	0	0	2,700,000	0
		1,300	500	2,700,500	700
	<b>Total Revenue</b>	<b>650,010</b>	<b>745,006</b>	<b>3,463,990</b>	<b>807,950</b>
<b>Expenditures</b>					
<b>Supplies</b>					
248-728-766-000	<i>Disposable Technology</i>	0	7	0	0
248-728-772-000	<i>Promotions Supplies</i>	3,846	393	500	500
		3,846	400	500	500
<b>Other Charges and Services</b>					
248-728-801-000	<i>Professional Services</i>	0	0	0	0
248-728-803-000	<i>Administrative Services</i>	29,200	35,000	35,000	35,000
248-728-806-000	<i>Legal Services</i>	3,643	763	500	500
248-728-807-000	<i>Planning Services</i>	19,482	3,232	5,000	2,000
248-728-816-000	<i>Security Services</i>	1,100	0	0	0
248-728-824-000	<i>Other professional services (MW sculpture)</i>	4,000	0	0	0

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
248-728-861-000	Transportation - Mileage Reimbursement	0	0	100	100
248-728-872-000	Special Assessment - Parking	15,962	0	15,962	15,962
248-728-879-000	Website	703	707	500	650
248-728-880-000	Community Promotions	0	0	0	0
248-728-882-000	Advertising - Social Media	7,565	12,935	13,000	13,000
248-728-883-000	Advertising - Print	4,231	3,753	5,000	5,000
248-728-884-000	Advertising - Billboards	8,175	9,595	9,000	9,000
248-728-885-000	Advertising - Radio	1,007	1,491	2,000	2,000
248-728-886-000	Photography/Videography	0	0	2,000	4,000
248-728-887-000	Speakers/Performers	1,050	0	1,000	1,000
248-728-891-000	Licenses and Fees	124	0	250	250
248-728-900-000	Printing and Publishing	7,022	3,766	6,000	8,000
248-728-902-000	Newsletter	0	0	0	0
248-728-905-000	Contributions to Other Governments	214,872	207,995	452,095	498,229
248-728-906-000	Promotions/Marketing	0	293	1,000	500
248-728-907-000	Sponsorships/Donations	7,021	6,400	14,500	14,000
248-728-911-000	Conferences	745	0	1,000	1,000
248-728-912-000	Meetings	0	50	100	100
248-728-915-000	Memberships	270	284	600	600
248-728-918-000	Water/Sewer	8,910	8,535	0	0
248-728-920-000	Electric	618	590	0	0
248-728-929-000	Grounds Repair and Maintenance	1,750	14	0	0
248-728-929-010	Snowplowing/Snow Removal	1,980	0	5,000	5,000
248-728-930-000	Repair & Maintenance	50	0	100	100
248-728-940-000	Equipment Fund Rentals	4,224	2,233	15,000	5,000
248-728-946-000	Engineering Services	0	19,800	0	0
248-728-991-000	Façade Improvement Grants	35,570	33,935	50,000	50,000
248-728-992-000	Interest Expense on Bonds	0	0	110,000	107,400
TBD	Principial Expense on Bonds	0	0	0	90,000
		379,274	351,370	744,707	868,391
<b>Capital Outlay</b>					
248-728-974-000	Land Improvements - Depreciable	0	296,100	3,000,000	0
248-728-974-010	Land Improvements - Non-depreciable	0	0	0	14,500
248-728-977-010	Technology - Non-depreciable	0	0	0	0
248-728-986-000	Art Pieces - Non-depreciable	1,760	0	0	0
		1,760	296,100	3,000,000	14,500
	<b>Total Expenditures</b>	<b>384,880</b>	<b>647,871</b>	<b>3,745,207</b>	<b>883,391</b>

# LOCAL DEVELOPMENT FINANCE AUTHORITY FUND (FUND 250)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Taxes</b>					
250-100-404-000	<i>Current Property Taxes - Capture</i>	30,250	22,568	32,000	35,000
		30,250	22,568	32,000	35,000
<b>State Sources</b>					
250-100-573-000	<i>Local Community Stabilization Share</i>	46,729	39,363	40,000	40,000
		46,729	39,363	40,000	40,000
<b>Investment Income and Rentals</b>					
250-100-665-000	<i>Interest Earned on Deposits and Investments</i>	339	14,347	3,500	9,000
250-100-667-000	<i>Rentals and Leases</i>	6,580	4,948	6,000	5,200
		6,919	19,295	9,500	14,200
<b>Other Revenue</b>					
250-100-693-000	<i>Sale of Capital Assets</i>	(6,475)	0	0	0
		(6,475)	0	0	0
	<b>Total Revenue</b>	<b>77,423</b>	<b>81,227</b>	<b>81,500</b>	<b>89,200</b>
<b>Expenditures</b>					
<b>Supplies</b>					
250-728-751-000	<i>Operating Supplies</i>	33	0	0	0
		33	0	0	0
<b>Other Charges and Services</b>					
250-728-803-000	<i>Administrative Services</i>	2,200	3,000	3,000	3,000
250-728-806-000	<i>Legal Services</i>	0	0	2,000	1,000
250-728-807-000	<i>Planning Contracted Services</i>	0	0	0	0
250-728-867-000	<i>Title Fees/Insurance</i>	2,678	0	1,500	1,500
250-728-869-000	<i>Survey Services</i>	0	2,475	3,000	4,000
250-728-879-000	<i>Website</i>	250	340	250	650
250-728-881-000	<i>Advertising</i>	66	0	0	0
250-728-900-000	<i>Printing and Publishing</i>	15	33	0	25
250-728-920-000	<i>Electric</i>	534	536	550	550
250-728-929-000	<i>Grounds Repair and Maintenance</i>	0	0	500	500
	<i>Total Other Charges and Services</i>	5,741	6,384	10,800	11,225



<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Capital Outlay</b>					
248-728-974-000	<i>Land Improvements - Depreciable</i>	0	0	177,000	0
		0	0	177,000	0
	<b><i>Total Expenditures</i></b>	<b>5,775</b>	<b>6,384</b>	<b>187,800</b>	<b>11,225</b>

## POLICE DRUG ENFORCEMENT FUND (FUND 265)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Federal Sources</b>					
265-100-505-000	<i>Federal Grants - Public Safety</i>	0	0	2,500	2,300
		0	0	2,500	2,300
<b>Investment Income and Rentals</b>					
265-100-665-000	<i>Interest Earned on Deposits and Investments</i>	0	0	300	200
		0	0	300	200
<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>2,800</b>	<b>2,500</b>
<b>Expenditures</b>					
<b>Supplies</b>					
265-301-751-000	<i>Operating Supplies</i>	431	0	0	0
265-301-768-000	<i>Uniforms</i>	0	5,730	5,000	5,000
		431	5,730	5,000	5,000
<b>Other Charges and Services</b>					
265-301-892-000	<i>Software License Fees</i>	0	0	0	0
265-301-933-000	<i>Software Maintenance Agreement</i>	572	0	600	600
		572	0	600	600
<b>Total Expenditures</b>		<b>1,003</b>	<b>5,730</b>	<b>5,600</b>	<b>5,600</b>

## POLICE TRAINING FUND (FUND 266)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>State Sources</b>					
266-100-543-000	<i>State Grants - Public Safety</i>	1,653	2,354	1,400	1,825
		1,653	2,354	1,400	1,825
<b>Investment Income and Rentals</b>					
266-100-665-000	<i>Interest Earned on Deposits and Investments</i>	7	147	50	75
		7	147	50	75
<b>Other Revenue</b>					
266-100-672-000	<i>Other Revenue</i>	0	368	0	0
		0	368	0	0
<b>Total Revenue</b>		<b>1,659</b>	<b>2,868</b>	<b>1,450</b>	<b>1,900</b>
<b>Other Financing Sources</b>					
<b>Transfers In</b>					
266-100-699-101	<i>Transfers In - General Fund</i>	1,750	1,500	1,500	1,500
		1,750	1,500	1,500	1,500
<b>Total Revenue and Other Financing Sources</b>		<b>3,409</b>	<b>4,368</b>	<b>2,950</b>	<b>3,400</b>
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Supplies</b>					
266-320-780-000	<i>Training Supplies</i>	985	636	1,500	1,800
266-320-792-000	<i>Software Subscription</i>	0	0	0	0
		985	636	1,500	1,800
<b>Other Charges and Services</b>					
266-320-909-000	<i>Training</i>	2,172	828	2,000	1,600
266-320-910-000	<i>Professional Development</i>	0	0	0	0
266-320-915-000	<i>Memberships</i>	316	1,634	1,100	1,500
266-320-916-000	<i>Dues and Fees</i>	0	0	0	0
		2,488	2,462	3,100	3,100
<b>Total Expenditures</b>		<b>3,473</b>	<b>3,098</b>	<b>4,600</b>	<b>4,900</b>

# LIBRARY FUND (FUND 271)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Federal Sources</b>					
271-100-502-000	<i>Universal Service Fund - eRate fees</i>	5,194	6,861	12,000	16,320
271-100-523-000	<i>Federal Grants - Rec &amp; Cultural</i>	0	0	0	0
271-100-528-000	<i>Federal Grants - Other</i>	0	4,068	0	0
		5,194	10,930	12,000	16,320
<b>State Sources</b>					
271-100-540-000	<i>State Aid</i>	12,382	13,491	12,000	12,750
271-100-566-000	<i>State Grant - Library of Michigan</i>	0	900	0	0
		12,382	14,391	12,000	12,750
<b>Intergovernmental Sources</b>					
271-100-583-000	<i>Contributions from other townships</i>	403,525	412,795	400,000	400,000
		403,525	412,795	400,000	400,000
<b>Charges for Services</b>					
271-100-637-000	<i>FOIA Fees</i>	146	0	0	0
271-100-649-000	<i>Printing/Fax Fees</i>	7,636	7,837	8,000	8,100
271-100-651-000	<i>Non-resident Fees</i>	1,425	1,325	1,200	850
		9,208	9,162	9,200	8,950
<b>Fines and Forfeits</b>					
271-100-658-000	<i>Penal Fines</i>	9,995	15,733	12,000	13,000
271-100-659-000	<i>Overdue Fines</i>	2,032	1,579	1,300	1,200
		12,027	17,312	13,300	14,200
<b>Investment Income and Rentals</b>					
271-100-665-000	<i>Interest Earned on Deposits and Investments</i>	1,184	25,400	5,000	12,000
271-100-667-000	<i>Facility Rentals</i>	900	805	1,000	1,100
		2,084	26,205	6,000	13,100
<b>Other Revenue</b>					
271-100-672-000	<i>Other Revenue</i>	6,538	8,319	5,000	4,000
271-100-674-000	<i>Private Contributions and Donations</i>	52,470	33,535	15,000	15,000
271-100-674-010	<i>Barry Community Foundation Contributions</i>	16,462	16,840	736,000	16,000
271-100-676-000	<i>Refund of Expenditures</i>	0	10	0	0
		75,471	58,704	756,000	35,000
<b>Total Revenue</b>		<b>519,890</b>	<b>549,500</b>	<b>1,208,500</b>	<b>500,320</b>

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b><u>Other Financing Sources</u></b>					
<b>Transfers In</b>					
271-100-699-101	<i>Transfers In - General Fund</i>	151,170	158,605	164,949	173,196
		<b>151,170</b>	<b>158,605</b>	<b>164,949</b>	<b>173,196</b>
<b><u>Total Revenue &amp; Other Financing Sources</u></b>		<b>671,060</b>	<b>708,105</b>	<b>1,373,449</b>	<b>673,516</b>
<b><u>Expenditures</u></b>					
<b>Personal Services</b>					
271-790-702-000	<i>Full-time Wages</i>	100,084	105,896	107,667	111,059
271-790-703-000	<i>Administrator/Supervisor Salaries</i>	53,581	55,126	55,741	74,913
271-790-704-000	<i>Part-time Wages</i>	86,281	95,214	107,639	102,271
271-790-704-010	<i>Part-time Wages - Library Maintenance</i>	13,086	13,945	15,352	16,119
271-790-709-000	<i>Social Security Taxes</i>	18,635	19,932	21,913	23,471
271-790-712-000	<i>Cash in Lieu of Benefits</i>	0	0	0	2,400
271-790-713-000	<i>Overtime</i>	134	71	50	50
271-790-716-000	<i>MERS Defined Contributions</i>	3,928	4,046	4,306	4,997
271-790-717-000	<i>MERS Defined Benefit Plan</i>	50,380	52,390	56,467	60,505
271-790-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	5,429	6,314	6,248	6,108
271-790-718-000	<i>Health Insurance - Premiums</i>	55,849	62,083	70,606	55,340
271-790-718-010	<i>Health Insurance - Health Savings Account</i>	1,301	1,279	0	0
271-790-719-000	<i>Dental Insurance - Premiums</i>	3,451	3,451	3,520	3,503
271-790-724-000	<i>Life Insurance</i>	479	479	480	485
		<b>392,618</b>	<b>420,227</b>	<b>449,989</b>	<b>461,221</b>
<b>Supplies</b>					
271-790-751-000	<i>Processing Supplies</i>	2,220	1,639	1,400	1,400
271-790-756-000	<i>Repair and Maintenance Supplies</i>	902	229	300	350
271-790-760-000	<i>Maintenance Supplies - Custodial</i>	239	385	300	350
271-790-761-000	<i>Building Supplies</i>	2,078	2,113	1,500	1,500
271-790-762-000	<i>Wellness/Medical Supplies</i>	233	166	200	225
271-790-766-000	<i>Disposable Technology</i>	2,054	8,945	2,000	1,300
271-790-767-000	<i>Clothing</i>	0	422	150	175
271-790-770-000	<i>Programming Supplies</i>	2,098	2,007	2,000	2,750
271-790-772-000	<i>Promotions Supplies</i>	0	60	300	300
271-790-777-000	<i>Office Supplies</i>	614	1,149	1,500	1,350
271-790-778-000	<i>Paper</i>	386	406	400	400
271-790-791-000	<i>Subscriptions and Publications</i>	1,743	1,507	1,660	1,900
271-790-792-000	<i>Software Subscription</i>	3,922	6,633	4,900	7,245
271-790-793-000	<i>Overdrive</i>	6,112	8,542	8,207	8,961
271-790-794-000	<i>Hoopla</i>	5,903	6,915	0	0

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
271-790-796-000	Miscellaneous Electronic Access	1,741	1,794	0	0
271-790-798-000	Library Cards	22	969	0	0
		30,267	43,881	24,817	28,206
<b>Other Charges and Services</b>					
271-790-802-000	Professional Services	38,883	18,855	33,100	1,200
271-790-803-000	Administrative Services	0	0	0	0
271-790-806-000	Legal Services	1,080	1,313	350	500
271-790-809-000	Contracted IT Services	23,435	35,620	19,000	14,400
271-790-812-000	Pre-employment Screenings	816	146	150	350
271-790-813-000	Delivery Services	2,294	2,465	2,675	2,800
271-790-816-000	Security Services	300	300	375	325
271-790-817-000	Lakeland Library Co-op services	2,756	4,956	2,775	2,900
271-790-818-000	Maintenance Contracts	8,487	9,385	8,980	7,953
271-790-823-000	Other Consulting Services	801	263	400	350
271-790-825-000	Late Fees	42	0	25	25
271-790-850-000	Telephone	4,865	5,359	5,220	5,485
271-790-851-000	Mail/Postage	332	699	300	225
271-790-852-000	Internet/Telecomm Services	8,115	7,462	7,740	7,020
271-790-861-000	Transportation - Mileage Reimbursement	51	560	750	750
271-790-879-000	Website	0	212	250	935
271-790-880-000	Community Promotion	48	211	250	0
271-790-881-000	Advertising	1,037	2,037	1,225	1,145
271-790-886-000	Photography/Videography	85	0	0	0
271-790-887-000	Speakers/Performers	975	2,973	2,000	2,500
271-790-890-000	ILS Fees	13,350	11,070	14,500	14,080
271-790-891-000	Licenses and Fees	276	554	460	1,905
271-790-892-000	Software License	764	644	700	680
271-790-900-000	Printing and Publishing	725	216	217	220
271-790-902-000	Newsletter	45	0	0	0
271-790-906-000	Promotions/Marketing	0	20	100	100
271-790-907-000	Sponsorships/Donations	0	0	100	0
271-790-909-000	Training	364	297	400	550
271-790-910-000	Professional Development	1,806	25	200	300
271-790-911-000	Conferences	711	1,905	2,620	2,200
271-790-912-000	Meetings	0	38	300	75
271-790-915-000	Memberships	1,370	1,538	1,796	1,714
271-790-916-000	Dues and Fees	1,000	1,142	1,400	1,435
271-790-918-000	Sewer & Water Service	3,106	3,307	3,000	5,000
271-790-919-000	Waste Disposal	323	345	350	350
271-790-920-000	Electric	25,193	24,045	24,000	26,700

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
271-790-921-000	Natural Gas	4,347	4,480	4,500	3,000
271-790-929-000	Grounds Repair and Maintenance	1,600	702	1,550	1,800
271-790-929-010	Snowplowing/Snow Removal	855	605	1,500	1,500
271-790-930-000	Building Repair and Maintenance	56,710	7,045	2,100	1,950
271-790-931-000	Equipment Repair and Maintenance	30	0	1,800	2,300
271-790-935-000	Property Liability Insurance	8,263	7,517	9,000	12,000
271-790-939-000	Workers Compensation Insurance	723	866	1,100	1,100
271-790-941-000	Printer/Copier Leases/Maintenance	4,271	4,271	4,300	4,100
271-790-944-000	Inspection Services	620	1,076	690	960
271-790-950-000	Collection Services (Unique)	293	294	300	340
271-790-955-000	Miscellaneous	0	20	0	0
271-790-962-000	Lost/Damaged Materials Fees	138	134	100	100
271-790-965-000	Property Tax Reimbursement	1,135	66	100	100
		<b>222,417</b>	<b>165,034</b>	<b>162,748</b>	<b>133,422</b>
<b>Capital Outlay</b>					
271-790-974-010	Land Improvement - Non-depreciable	0	0	17,000	0
271-790-975-000	Building Improvement - Depreciable	0	5,085	1,021,500	11,000
271-790-975-010	Building Improvement - Non-depreciable	0	0	0	0
271-790-978-000	Technology - Depreciable	0	0	0	0
271-790-978-010	Technology - Non-depreciable	3,793	2,596	6,000	2,000
271-790-980-000	Equipment/Furniture - Depreciable	10,719	3,524	0	0
271-790-980-010	Equipment/Furniture - Non-depreciable	3,489	4,073	0	450
271-790-982-000	Collection Materials - Books	16,323	15,551	15,000	17,000
271-790-982-010	Collection Materials - Audio/Visual	6,654	15,268	10,100	2,250
271-790-982-020	Collection Materials - Beyond Books	2,047	628	1,000	1,250
		<b>43,025</b>	<b>46,724</b>	<b>1,070,600</b>	<b>33,950</b>
	<b>Total Expenditures</b>	<b>688,327</b>	<b>675,865</b>	<b>1,708,154</b>	<b>656,799</b>

## WATER AND SEWER FUND (FUND 592)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b><u>Operating Revenue/Charges for Services</u></b>					
<b>Water Revenue</b>					
592-010-643-000	Water Sales Metered	1,325,592	1,363,500	1,590,945	1,785,400
592-010-644-000	Water Sales Bulk	3,777	2,677	3,000	3,000
592-010-646-000	System Improvement Fees (Water/Sewer)	14,060	0	8,000	20,000
592-010-653-000	Water and Sewer Installation Fees	3,990	0	3,000	10,000
		1,347,419	1,366,177	1,604,945	1,818,400
<b>Sewer Revenue</b>					
592-020-645-000	Sewage Disposal Sales	2,047,128	2,124,484	2,463,275	2,749,290
592-020-645-593	Township Sewer Revenue	0	0	0	0
592-020-646-000	System Improvement Fees (Water/Sewer)	24,720	14,865	15,000	15,000
592-020-653-000	Water and Sewer Installation Fees	4,320	7,940	1,000	20,000
592-020-671-000	Dump Site Fees	1,400	0	1,400	0
		2,077,568	2,147,289	2,480,675	2,784,290
<b>Other Revenue</b>					
592-100-600-010	Charges for Services - Township	0	0	0	5,000
592-100-676-000	Refunds of Expenses	120	0	0	0
592-100-676-010	Reimbursement of Expenses - Township	0	0	0	5,000
592-100-684-000	Late Payment Penalties	43,762	35,102	35,000	35,000
592-100-685-000	Delinquent Account Fees	30,174	28,750	35,000	35,000
592-100-688-000	Miscellaneous	3,669	8,095	2,000	3,000
		77,726	71,947	72,000	83,000
	<b>Total Operating Revenue</b>	<b>3,502,713</b>	<b>3,585,412</b>	<b>4,157,620</b>	<b>4,685,690</b>
<b>Non-Operating Revenue</b>					
State Sources					
592-100-560-000	State Grants - Lead Service Investigation	95,208	40,545	90,000	90,000
592-100-560-010	State Grants - Wellhead Protection	0	3,750	0	0
		95,208	44,295	90,000	90,000
<b>Investment Income and Rentals</b>					
592-100-665-000	Interest earned on deposits and investments	1,458	124,122	100,000	125,000
		1,458	124,122	100,000	125,000
	<b>Total Non-Operating Revenue</b>	<b>96,666</b>	<b>168,418</b>	<b>190,000</b>	<b>215,000</b>
	<b>Total Revenue</b>	<b>3,599,379</b>	<b>3,753,830</b>	<b>4,347,620</b>	<b>4,900,690</b>



<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b><u>Expenditures</u></b>					
<b><u>Administration</u></b>					
<b>Personal Services</b>					
592-536-702-000	Full-time Wages	58,510	52,583	48,151	48,871
592-536-703-000	Administrator/supervisor salaries	63,530	72,019	75,698	99,184
592-536-703-010	Lead Person	0	0	0	0
592-536-704-000	Part-time Wages	0	0	15,000	10,000
592-536-709-000	Social Security Taxes	9,301	9,723	10,622	12,137
592-536-712-000	Cash in Lieu of Benefits	1,800	415	0	0
592-536-713-000	Overtime	533	496	1,000	600
592-536-716-000	MERS Defined Contributions	1,191	468,401	800	1,673
592-536-717-000	MERS Defined Benefit Plan	54,798	30,095	100,929	117,849
592-536-717-010	MERS Defined Benefit Hybrid Plan	1,987	1,849	1,200	2,045
592-536-718-000	Health Insurance - Premiums	17,480	21,240	25,415	26,251
592-536-718-010	Health Insurance - Health Savings Account	442	464	0	0
592-536-719-000	Dental Insurance - Premiums	1,510	1,431	1,225	1,220
592-536-723-000	Retiree Health Care OPEB	(386,779)	0	0	0
592-536-724-000	Life Insurance	306	287	254	257
		<b>(175,391)</b>	<b>659,003</b>	<b>280,294</b>	<b>320,087</b>
<b>Supplies</b>					
592-536-751-000	Operating Supplies	0	0	0	200
592-536-766-000	Disposable Technology	0	0	100	100
592-536-767-000	Clothing	0	0	600	600
592-536-777-000	Office Supplies	63	42	100	100
592-536-792-000	Software Subscription	3,929	3,878	4,000	4,500
		<b>3,992</b>	<b>3,920</b>	<b>4,800</b>	<b>5,500</b>
<b>Other Charges and Services</b>					
592-536-801-000	Professional Services	0	20,000	0	0
592-536-803-000	Indirect Cost Recovery	377,755	397,000	442,000	442,000
592-536-806-000	Legal Services	2,414	1,315	2,500	2,500
592-536-809-000	IT Contracted Services	2,401	3,011	0	0
592-536-828-000	Uniform/Laundry Services	141	34	0	0
592-536-848-000	Tablets	444	444	450	260
592-536-849-000	Cell Phone/Stipend	609	609	630	612
592-536-850-000	Telephone	111	76	110	110
592-536-853-000	Locating/Miss Dig Fees	2,712	2,058	3,000	3,000
592-536-861-000	Transportation - Mileage Reimbursement	93	70	100	100
592-536-881-000	Advertising	0	327	0	200
592-536-891-000	Licenses and Fees	83	83	0	0
592-536-900-000	Printing and Publishing	32,130	34,758	34,000	36,000
592-536-909-000	Training	1,380	955	6,000	10,000
592-536-910-000	Professional Development	0	140	2,000	2,000
592-536-911-000	Conferences	0	0	2,000	2,000
592-536-915-000	Memberships	1,406	875	2,000	2,500

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
		Actual	Actual	Budget	Budget
592-536-933-000	Software Maintenance Agreement	4,180	5,584	4,200	7,500
592-536-939-000	Workers Compensation Insurance	1,164	1,803	2,400	2,200
592-536-940-000	Equipment Fund Rentals	15,000	15,000	15,000	15,000
592-536-946-000	Engineering Services	0	25,000	20,000	20,000
		442,023	509,142	536,390	545,982
<b>Capital Outlay</b>					
592-536-968-000	Depreciation Expense	531,363	431,051	0	0
592-536-978-010	Technology - Non-depreciable	0	0	0	3,000
		531,363	431,051	0	3,000
<b>Total Administration</b>		<b>801,987</b>	<b>1,603,117</b>	<b>821,484</b>	<b>874,569</b>
<b>Water Treatment Plant</b>					
<b>Personal Services</b>					
592-540-702-000	Full-time Wages	37,747	66,606	72,187	76,160
592-540-706-000	Licensing Bonus	4,790	1,200	2,500	2,000
592-540-709-000	Social Security Taxes	3,083	5,484	6,177	6,688
592-540-710-000	Comp Time Payout	551	0	2,560	1,500
592-540-712-000	Cash in Lieu of Benefits	0	0	0	480
592-540-713-000	Overtime	2,140	4,045	2,500	5,000
592-540-713-010	Double Overtime	162	690	1,000	1,000
592-540-714-000	Longevity Pay	0	0	0	1,279
592-540-716-000	MERS Defined Contributions	1,571	2,220	1,886	2,470
592-540-717-000	MERS Defined Benefit Plan	500	92,204	86,928	78,552
592-540-717-010	MERS Defined Benefit Hybrid Plan	1,287	2,415	2,441	2,723
592-540-718-000	Health Insurance - Premiums	12,679	25,815	25,964	22,561
592-540-718-010	Health Insurance - Health Savings Account	249	487	0	0
592-540-719-000	Dental Insurance - Premiums	698	1,324	1,350	1,123
592-540-721-000	Clothing Allowance	120	260	299	299
592-540-723-000	Retiree Health Care OPEB	(136,584)	0	0	0
592-540-724-000	Life Insurance	82	147	147	148
		(70,925)	202,895	205,939	201,983
<b>Supplies</b>					
592-540-751-000	Operating Supplies	419	169	500	1,200
592-540-753-000	Process Chemicals - Phosphate	16,015	25,175	35,000	35,000
592-540-753-010	Process Chemicals - Chlorine	7,831	14,059	15,000	15,000
592-540-753-020	Process Chemicals - Fluoride	1,883	2,025	3,500	3,000
592-540-754-000	Laboratory Supplies	8,158	8,800	10,000	12,000
592-540-756-000	Repair and Maintenance Supplies	673	966	2,000	2,000
592-540-758-000	Diesel Fuel	0	988	2,000	2,000
592-540-761-000	Building Supplies	1,444	683	2,000	2,500
592-540-762-000	Wellness/Medical Supplies	0	7	500	600
592-540-763-000	Safety Supplies	195	432	2,000	2,000
592-540-765-000	Small Tools	800	103	500	1,000
592-540-766-000	Disposable Technology	120	8	100	100
592-540-767-000	Clothing	36	0	300	300

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
		Actual	Actual	Budget	Budget
592-540-777-000	Office Supplies	56	28	100	100
592-540-792-000	Software Subscription	3,240	3,687	4,000	4,500
		40,869	57,130	77,500	81,300
<b>Other Services and Charges</b>					
592-540-809-000	IT Contracted Services	0	7,750	0	0
592-540-816-000	Security Services	22,252	25,336	0	2,000
592-540-822-000	Maintenance Contracts	1,000	1,746	1,500	1,500
592-540-828-000	Uniform/Laundry Services	1,112	1,419	1,200	1,400
592-540-835-000	Health/Wellness Services	117	238	150	150
592-540-848-000	Tablets	0	0	0	528
592-540-849-000	Cell Phone/Stipend	184	558	468	960
592-540-850-000	Telephone	1,177	1,060	1,200	1,200
592-540-881-000	Advertising	0	480	100	100
592-540-891-000	Licenses and Fees	780	594	500	1,000
592-540-894-000	Permits	3,183	7,115	3,300	3,400
592-540-900-000	Printing and Publishing	528	659	750	750
592-540-909-000	Training	3,983	3,561	2,500	2,500
592-540-920-000	Electric	79,987	83,509	83,000	90,000
592-540-921-000	Natural Gas	4,499	4,827	4,500	5,000
592-540-929-000	Lawn/Landscaping/Weed Control	4,093	2,260	4,500	3,500
592-540-930-000	Building Repair and Maintenance	1,220	19,293	5,000	5,000
592-540-931-000	Equipment Repair and Maintenance	3,100	38,283	10,000	15,000
592-540-935-000	Property Liability Insurance	6,493	6,402	7,500	7,000
592-540-939-000	Workers Compensation Insurance	515	1,622	2,470	2,000
592-540-940-000	Equipment Fund Rentals	30,000	30,000	30,000	30,000
592-540-940-010	Rentals	922	898	1,200	1,200
592-540-941-000	Printer/Copier Lease Maintenance	233	242	250	250
592-540-943-000	Testing Services	6,535	4,231	7,500	7,000
592-540-944-000	Inspection Services	529	401	4,000	4,000
592-540-946-000	Engineering Services	7,500	2,500	0	0
		179,943	244,983	171,588	185,438
<b>Capital Outlay</b>					
592-540-975-010	Buildings and Building Improvements - Non-depreciable	0	0	175,000	170,000
592-540-977-010	Equipment Shop - Non-depreciable	1,051	0	21,500	20,000
		1,051	0	196,500	190,000
<b>Total Water Treatment Plant</b>		<b>150,937</b>	<b>505,008</b>	<b>651,527</b>	<b>658,721</b>
<b>Maintenance Meters</b>					
<b>Personal Services</b>					
592-545-702-000	Full-time Wages	24,725	23,770	25,047	0
592-545-703-000	Administrator/Supervisor Salaries	0	0	0	0
592-545-706-000	Licensing Bonus	0	500	500	0
592-545-709-000	Social Security Taxes	2,323	2,034	2,110	0
592-545-710-000	Comp Time Payout	942	0	0	0

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
		Actual	Actual	Budget	Budget
592-545-712-000	Cash in Lieu of Benefits	0	0	0	0
592-545-713-000	Overtime	0	1,114	1,000	0
592-545-713-010	Double Overtime	0	256	0	0
592-545-714-000	Longevity Pay	0	0	0	0
592-545-716-000	MERS Defined Contributions	1,547	1,357	1,092	0
592-545-717-010	MERS Defined Benefit Hybrid Plan	(4,183)	1,221	1,413	0
592-545-718-000	Health Insurance- Premiums	9,461	9,794	10,303	0
592-545-718-010	Health Insurance- HSA	0	188	0	0
592-545-719-000	Dental Insurance- Premium	543	272	554	0
592-545-721-000	Clothing Allowance	100	100	115	0
592-545-723-000	Retiree Health Care OPEB	(77,332)	0	0	0
592-545-724-000	Life Insurance	56	56	56	0
		(41,817)	40,662	42,190	0
<b>Supplies</b>					
592-545-751-000	Operating Supplies	323	814	500	600
592-545-764-000	Small Meters	2,135	110,621	200,000	200,000
592-545-764-010	Large Meters	8,644	2,389	4,000	10,000
592-545-765-000	Small Tools	499	0	4,000	2,000
592-545-767-000	Clothing	65	15	0	0
		11,666	113,839	208,500	212,600
<b>Other Services and Charges</b>					
592-545-828-000	Uniform/Laundry Services	295	344	300	300
592-545-835-000	Health/Wellness Services	43	33	100	100
592-545-848-000	Tablets	120	120	125	260
592-545-849-000	Cell Phone/Stipend	120	175	180	360
592-545-891-000	Licenses and Fees	43	40	150	300
592-545-909-000	Training	39	50	0	0
592-545-931-000	Equipment Repair and Maintenance	2,123	2,701	3,000	1,000
592-545-939-000	Workers Compensation Insurance	387	514	785	600
592-545-940-000	Equipment Fund Rentals	6,000	10,000	10,000	10,000
592-545-943-000	Testing Services	4,950	0	6,000	0
		14,119	13,976	20,640	12,920
<b>Total Maintenance Meters</b>		<b>(16,032)</b>	<b>168,477</b>	<b>271,330</b>	<b>225,520</b>
<b>Maintenance Watermains</b>					
<b>Personal Services</b>					
592-546-709-000	Social Security Taxes	0	0	1,364	0
592-546-713-000	Overtime	13,006	3,299	15,827	0
592-546-713-010	Double Overtime	0	0	2,000	0
592-546-716-000	MERS Defined Contributions	0	0	700	0
592-546-717-000	MERS Defined Benefit Plan	0	0	0	0
592-546-717-010	MERS Defined Benefit Hybrid Plan	(2,746)	0	1,000	0
592-545-723-000	Retiree Health Care OPEB	(39,035)	0	0	0
		(28,775)	3,299	20,891	0

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
<b>Supplies</b>					
592-546-751-000	<i>Operating Supplies</i>	32,043	5,813	11,000	12,000
592-546-756-000	<i>Repair and Maintenance Supplies</i>	8,288	5,922	10,000	15,000
592-546-765-000	<i>Small Tools</i>	0	101	100	500
		<b>40,331</b>	<b>11,837</b>	<b>21,100</b>	<b>27,500</b>
<b>Other Services and Charges</b>					
592-546-909-000	<i>Training</i>	0	1,300	0	0
592-546-919-000	<i>Waste Disposal</i>	0	0	0	0
592-546-929-000	<i>Contracted Paving/Blacktop</i>	12,518	6,780	25,000	25,000
592-546-929-010	<i>Concrete Cutting</i>	2,150	0	5,000	10,000
592-546-929-020	<i>Watermain Improvement</i>	0	0	0	0
592-546-934-000	<i>Other Repair and Maintenance - Hydrants</i>	0	0	50,000	50,000
592-546-939-000	<i>Workers Compensation Insurance</i>	377	510	809	600
592-546-940-000	<i>Equipment Fund Rentals</i>	60,000	75,000	75,000	75,000
592-546-946-000	<i>Engineering Services</i>	0	0	0	0
		<b>75,045</b>	<b>83,590</b>	<b>155,809</b>	<b>160,600</b>
<b>Capital Outlay</b>					
592-546-977-010	<i>Equipment Shop - Non-depreciable</i>	4,940	0	0	0
		<b>4,940</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Maintenance Watermains</b>		<b>91,540</b>	<b>98,726</b>	<b>197,800</b>	<b>188,100</b>

**Maintenance Water Service**

**Personal Services**

592-547-702-000	<i>Full-time Wages</i>	58,497	50,534	53,970	79,363
592-547-706-000	<i>Licensing Bonus</i>	0	1,000	1,000	4,000
592-547-709-000	<i>Social Security Taxes</i>	5,164	4,172	4,970	7,601
592-547-710-000	<i>Comp Time Payout</i>	1,178	0	0	1,000
592-547-712-000	<i>Cash in Lieu of Benefits</i>	0	0	0	1,200
592-547-713-000	<i>Overtime</i>	4,368	8,508	10,000	12,000
592-547-713-010	<i>Double Overtime</i>	0	295	0	750
592-547-714-000	<i>Longevity Pay</i>	0	0	0	1,043
592-547-716-000	<i>MERS Defined Contributions</i>	1,980	1,357	1,528	2,369
592-547-717-000	<i>MERS Defined Benefit Plan</i>	13,426	92,204	86,928	78,552
592-547-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	1,646	1,221	1,977	3,102
592-547-718-000	<i>Health Insurance - Premiums</i>	22,127	19,589	20,606	21,284
592-547-718-010	<i>Health Insurance - Health Savings Account</i>	333	376	0	0
592-547-719-000	<i>Dental Insurance - Premiums</i>	1,291	815	1,109	1,104

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
592-547-721-000	<i>Clothing Allowance</i>	250	200	230	345
592-547-723-000	<i>Retiree Health Care OPEB</i>	(192,208)	0	0	0
592-547-724-000	<i>Life Insurance</i>	132	113	113	171
		(81,817)	180,383	182,431	213,884
<b>Supplies</b>					
592-547-751-000	<i>Operating Supplies</i>	2,948	792	2,000	5,000
592-547-756-000	<i>Repair and Maintenance Supplies</i>	3,908	5,812	10,000	10,000
592-547-756-010	<i>Repair and Maintenance Supplies - Lead Service</i>	6,181	64,218	60,000	150,000
592-547-765-000	<i>Small Tools</i>	296	188	200	2,500
592-547-767-000	<i>Clothing</i>	197	14	200	500
		13,531	71,025	72,400	168,000
<b>Other Charges and Services</b>					
592-547-810-000	<i>Contracted Inspections</i>	11,952	11,952	40,000	53,000
592-547-816-000	<i>Security Services</i>	1,053	624	1,000	1,000
592-547-822-000	<i>Maintenance Contracts</i>	0	0	800	800
592-547-828-000	<i>Uniform/Laundry Services</i>	649	702	600	600
592-547-835-000	<i>Health/Wellness Services</i>	85	96	250	250
592-547-849-000	<i>Cell Phone/Stipend</i>	275	350	360	180
592-547-891-000	<i>Licenses and Fees</i>	86	80	150	300
592-547-900-000	<i>Printing and Publishing</i>	114	103	350	300
592-547-909-000	<i>Training</i>	427	1,739	500	500
592-547-920-000	<i>Electric</i>	5,719	5,702	6,000	6,000
592-547-921-000	<i>Natural Gas</i>	590	691	600	600
592-547-929-000	<i>Contracted Water Maintenance</i>	23,836	47,198	120,000	200,000
592-547-929-010	<i>Contracted Paving/Blacktop</i>	3,218	13,796	25,000	50,000
592-547-929-020	<i>Lawn/Landscaping/Weed Control</i>	960	800	1,000	0
592-547-929-030	<i>Concrete Cutting</i>	1,000	1,517	5,000	5,000
592-547-930-000	<i>Building Repair and Maintenance</i>	0	0	18,000	5,000
592-547-931-000	<i>Equipment Repair and Maintenance</i>	0	207	0	5,000
592-547-934-000	<i>Plumbing Services</i>	4,372	0	0	10,000
592-547-935-000	<i>Property Liability Insurance</i>	1,827	1,778	2,000	2,000
592-547-939-000	<i>Workers Compensation Insurance</i>	791	1,393	2,110	1,700
592-547-940-000	<i>Equipment Fund Rentals</i>	76,589	75,000	75,000	75,000
592-547-943-000	<i>Testing Services</i>	0	0	0	3,000
592-547-944-000	<i>Inspection Services</i>	1,210	0	0	0
592-547-946-000	<i>Engineering Services</i>	61,881	30,682	15,000	5,000
		196,634	194,411	313,720	425,230
<b>Total Maintenance Water Service</b>		<b>128,349</b>	<b>445,818</b>	<b>568,551</b>	<b>807,114</b>
<b>Waste Water Treatment Plant</b>					
<b>Personal Services</b>					
592-550-702-000	<i>Full-time Wages</i>	123,681	180,032	256,179	264,948
592-550-704-000	<i>Part-time Wages</i>	1,470	2,235	4,000	4,000
592-550-706-000	<i>Licensing Bonus</i>	0	3,300	6,600	2,000
592-550-709-000	<i>Social Security Taxes</i>	10,699	14,911	21,446	22,364

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
592-550-710-000	Comp Time Payout	1,258	0	0	1,000
592-550-712-000	Cash In Lieu of Benefits	0	0	0	4,320
592-550-713-000	Overtime	15,696	9,075	12,561	12,000
592-550-713-010	Double Overtime	2,381	1,531	1,000	2,000
592-550-714-000	Longevity Pay	0	0	0	2,077
592-550-716-000	MERS Defined Contributions	6,116	9,869	11,669	12,485
592-550-717-000	MERS Defined Benefit Plan	(13,789)	1,269	0	0
592-550-717-010	MERS Defined Benefit Hybrid Plan	5,148	11,887	15,148	16,461
592-550-718-000	Health Insurance - Premiums	50,555	61,718	76,308	54,772
592-550-718-010	Health Insurance - Health Savings Account	1,217	1,323	0	0
592-550-719-000	Dental Insurance - Premiums	2,680	3,289	3,873	2,933
592-550-721-000	Clothing Allowance	580	640	1,196	1,196
592-550-723-000	Retiree Health Care OPEB	(435,378)	0	0	0
592-550-724-000	Life Insurance	315	408	530	593
		(227,370)	301,487	410,510	403,149
<b>Supplies</b>					
592-550-751-000	Operating Supplies	5,788	4,522	4,000	6,000
592-550-753-000	Process Chemicals - Alum	42,414	50,583	60,000	60,000
592-550-753-010	Process Chemicals - Polymer	24,300	23,760	25,000	25,000
592-550-754-000	Laboratory Supplies	20,098	24,019	20,000	24,000
592-550-756-000	Repair and Maintenance Supplies	5,091	16,395	10,000	40,000
592-550-757-000	Vehicle Repair & Maint. Supplies	0	1,024	2,000	2,000
592-550-758-000	Diesel Fuel	0	1,568	1,500	1,000
592-550-761-000	Building Supplies	1,347	2,606	2,000	2,500
592-550-763-000	Safety Supplies	3,071	2,612	2,000	3,000
592-550-765-000	Small Tools	4,522	2,537	2,000	2,000
592-550-766-000	Disposable Technology	34	108	100	100
592-550-767-000	Clothing	261	0	500	1,000
592-550-792-000	Software Subscription	0	4,940	5,000	5,000
		106,926	134,674	134,100	171,600
<b>Other Services and Charges</b>					
592-550-809-000	IT Contracted Services	13,167	2,713	4,000	4,000
592-550-811-000	Contracted Plant Management	112,500	144,986	165,000	170,000
592-550-812-000	Pre-employment Screenings	292	0	750	400
592-550-816-000	Security Services	21,488	25,000	0	0
592-550-822-000	Maintenance Contracts	1,284	2,662	2,000	2,000
592-550-828-000	Uniform/Laundry Services	2,739	3,488	3,000	3,000
592-550-835-000	Health/Wellness Services	236	403	500	500
592-550-848-000	Tablets	120	358	350	528
592-550-849-000	Cell Phone/Stipend	661	1,391	1,512	2,364
592-550-850-000	Telephone	786	693	800	1,000
592-550-852-000	Internet/Telecomm Services	1,432	5,152	4,200	4,200
592-550-861-000	Transportation - Mileage Reimbursement	0	0	0	200
592-550-891-000	Licenses and fees	43	291	1,500	1,500
592-550-894-000	Permits	5,500	5,500	6,200	6,200

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
592-550-900-000	Printing and Publishing	427	1,371	1,200	1,200
592-550-909-000	Training	2,910	4,367	6,000	4,000
592-550-919-000	Waste Disposal	53,574	61,308	55,000	70,000
592-550-920-000	Electric	107,147	96,021	120,000	120,000
592-550-921-000	Natural Gas	9,570	9,931	10,000	10,000
592-550-929-000	Lawn/Landscaping/Weed Control	3,270	2,850	3,600	3,600
592-550-930-000	Building Repair and Maintenance	8,397	17,454	15,000	20,000
592-550-931-000	Equipment Repair and Maintenance	8,438	48,905	30,000	50,000
592-550-933-000	Software Maintenance Agreements	0	0	6,000	3,000
592-550-934-000	Plumbing Services	748	0	1,000	1,000
592-550-935-000	Property Liability Insurance	13,636	16,593	18,000	17,500
592-550-939-000	Workers Compensation Insurance	1,292	2,573	4,200	3,500
592-550-940-000	Equipment Fund Rentals	60,000	80,000	80,000	80,000
592-550-940-010	Equipment Rental	2,702	5,099	4,000	4,000
592-550-941-000	Printer/Copier Lease/Maintenance	552	656	600	600
592-550-943-000	Testing Services	17,329	51,644	30,000	30,000
592-550-944-000	Inspection Services	1,223	978	600	600
592-550-946-000	Engineering	3,009	21,805	0	10,000
		454,470	614,194	575,012	624,892
<b>Capital Outlay</b>					
592-550-974-010	Land Improvement - Non-depreciable	0	0	0	20,000
592-550-975-010	Buildings and Building Improvement - Non-depreciable	0	0	164,000	350,000
592-550-977-010	Equipment Shop - Non-depreciable	0	7,638	6,000	40,000
		0	7,638	170,000	410,000
	<b>Total Waste Water Treatment Plant</b>	<b>334,026</b>	<b>1,057,993</b>	<b>1,289,622</b>	<b>1,609,641</b>
<b>Maintenance Sewer Mains</b>					
<b>Personal Services</b>					
592-551-709-000	Social Security Taxes	0	0	383	0
592-551-713-000	Overtime	1,720	136	4,000	0
592-551-713-010	Double Overtime	264	0	1,000	0
592-551-716-000	MERS Defined Contributions	0	0	225	0
592-551-717-010	MERS Defined Benefit Hybrid Plan	(419)	0	275	0
592-551-723-000	Retiree Health Care OPEB	(5,953)	0	0	0
592-551-723-010	Health Care Savings Plan	0	0	0	0
592-536-726-000	Short-term Disability	0	0	0	0
592-536-727-000	Long-term Disability	0	0	0	0
		(4,388)	136	5,883	0
<b>Supplies</b>					
592-551-751-000	Operating Supplies	149	5,223	2,000	1,000



<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
592-551-756-000	<i>Repair and Maintenance Supplies</i>	1,038	828	2,000	2,000
592-551-756-010	<i>Repair and Maintenance Supplies - Asphalt</i>	0	0	3,000	3,000
592-551-765-000	<i>Small Tools</i>	0	27	0	1,000
		<b>1,187</b>	<b>6,079</b>	<b>7,000</b>	<b>7,000</b>
<b>Other Charges and Services</b>					
592-551-919-000	<i>Waste Disposal</i>	0	0	0	0
592-551-929-000	<i>Contracted Sewer Maintenance</i>	4,396	2,020	57,000	35,000
592-551-929-010	<i>Contracted Storm Sewer Maintenance</i>	0	0	0	0
592-551-929-020	<i>Contracted Paving/Blacktop</i>	0	6,700	10,000	10,000
592-551-929-030	<i>Concrete Cutting</i>	737	1,955	5,000	5,000
592-551-939-000	<i>Workers Compensation Insurance</i>	107	120	0	100
592-551-940-000	<i>Equipment Fund Rentals</i>	80,000	40,000	40,000	40,000
592-551-940-010	<i>Rentals</i>	0	74	0	0
592-551-946-000	<i>Engineering Services</i>	5,000	985	5,000	5,000
		<b>90,240</b>	<b>51,854</b>	<b>117,000</b>	<b>95,100</b>
	<b>Total Maintenance Sewer Mains</b>	<b>87,038</b>	<b>58,068</b>	<b>129,883</b>	<b>102,100</b>
<b>Debt Service</b>					
592-536-992-000	<i>Interest Expense</i>	170,532	193,515	175,875	167,176
592-000-250-013	<i>Bonds Payable - Current</i>	50,000	427,440	430,000	435,000
	<b>Total Debt Service</b>	<b>220,532</b>	<b>620,955</b>	<b>605,875</b>	<b>602,176</b>
	<b>Total Expenses</b>	<b>1,798,378</b>	<b>4,558,161</b>	<b>4,536,072</b>	<b>5,067,941</b>

## EQUIPMENT REPLACEMENT FUND (FUND 661)

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Revenue</b>					
<b>Charges for Services</b>					
661-100-647-000	<i>Fuel Sales</i>	21,692	27,577	31,000	33,000
661-100-667-000	<i>Equipment Rental Charges</i>	792,144	816,556	773,500	800,000
		813,836	844,134	804,500	833,000
<b>Investment Income and Rentals</b>					
661-100-665-000	<i>Interest Earned on Deposits and Investments</i>	706	11,114	25,000	25,000
		706	11,114	25,000	25,000
<b>Other Revenue</b>					
661-100-673-000	<i>Gain (loss) on Sale of Fixed Assets</i>	34,401	62,806	110,000	50,000
661-100-677-000	<i>Insurance Claims/Reimbursements</i>	11,369	48,696	0	0
661-100-687-000	<i>Refunds/Rebates</i>	0	0	0	0
		45,770	111,501	110,000	50,000
<b>Total Revenue</b>		<b>860,311</b>	<b>966,749</b>	<b>939,500</b>	<b>908,000</b>
<b>Expenses</b>					
<b>Administration</b>					
<b>Personal Services</b>					
661-450-702-000	<i>Full-time Wages</i>	0	3,488	0	0
661-450-703-000	<i>Administrator/Supervisor salaries</i>	31,975	35,641	35,960	35,510
661-450-703-010	<i>Lead Person</i>	0	0	0	0
661-450-709-000	<i>Social Security Taxes</i>	2,418	2,920	2,751	2,717
661-450-712-000	<i>Cash in Lieu of Benefits</i>	0	231	0	0
661-450-713-000	<i>Overtime</i>	0	600	0	0
661-450-713-010	<i>Double Overtime</i>	0	458	0	0
661-450-716-000	<i>MERS Defined Contributions</i>	564	229	0	0
661-450-717-000	<i>MERS Defined Benefit Plan</i>	80,452	28,667	35,044	37,741
661-450-717-010	<i>MERS Defined Benefit Hybrid Plan</i>	1,017	644	0	0
661-450-718-000	<i>Health Insurance - Premiums</i>	8,713	9,794	10,303	10,643
661-450-718-010	<i>Health Insurance - Health Savings Account</i>	222	188	0	0
661-450-719-000	<i>Dental Insurance - Premiums</i>	453	544	554	552
661-450-721-000	<i>Clothing Allowance</i>	0	0	0	0
661-450-724-000	<i>Life Insurance</i>	65	70	71	72
		125,880	83,474	84,683	87,235

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Supplies</b>					
661-450-766-000	Disposable Technology	0	51	0	0
661-450-768-000	Uniforms	123	0	0	0
		123	51	0	0
<b>Other Charges and Services</b>					
661-450-803-000	Indirect Cost Recovery	65,000	68,250	68,250	68,250
661-450-828-000	Uniform/Laundry Services	182	256	40	0
661-450-848-000	Tablets	120	420	240	228
661-450-849-000	Cell Phone/Stipend	279	344	240	246
661-450-850-000	Telephone	111	76	110	110
661-450-900-000	Printing and Publishing	189	238	450	400
661-450-909-000	Training	88	425	750	1,000
661-450-910-000	Professional Development	0	0	1,000	1,000
661-450-911-000	Conferences	0	0	500	750
661-450-915-000	Memberships	210	0	200	200
661-450-939-000	Workers Compensation Insurance	118	154	240	200
661-450-940-000	Equipment Fund Rentals	0	15,398	0	3,600
661-454-941-000	Printer/Copier Lease/Maintenance	184	191	210	210
		66,480	85,753	72,230	76,194
<b>Total Administration</b>		<b>192,482</b>	<b>169,278</b>	<b>156,913</b>	<b>163,429</b>
<b>Motor Pool</b>					
<b>Personal Services</b>					
661-454-257-000	Accrued wages payable	0	(2,045)	0	0
661-454-702-000	Full-time Wages	35,591	49,730	68,313	54,954
661-454-706-000	Licensing Bonus	0	0	1,000	0
661-454-709-000	Social Security Taxes	2,973	3,801	5,360	4,242
661-454-710-000	Comp Time Payout	0	0	0	0
661-454-712-000	Cash in Lieu of Benefits	0	0	960	0
661-454-713-000	Overtime	0	594	750	500
661-454-716-000	MERS Defined Contributions	644	2,650	3,251	2,399
661-454-717-000	MERS Defined Benefit Plan	0	0	0	0
661-454-717-010	MERS Defined Benefit Hybrid Plan	437	2,231	4,109	3,116
661-454-718-000	Health Insurance - Premiums	14,199	13,734	16,465	17,028
661-454-718-010	Health Insurance - Health Savings Account	0	301	0	0
661-454-719-000	Dental Insurance - Premiums	815	996	1,247	1,104
661-454-721-000	Clothing Allowance	200	200	326	230
661-454-724-000	Life Insurance	85	122	159	114
		54,944	72,314	101,940	83,687

Revenue or Expenditure / GL Number	General Ledger Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget
<b>Supplies</b>					
661-454-751-000	Operating Supplies	3,382	11,062	6,000	10,000
661-454-756-000	Equipment Repair and Maintenance Supplies	13,622	15,239	10,000	20,000
661-454-757-000	Vehicle Repair and Maintenance Supplies	14,353	29,058	21,000	30,000
661-454-757-010	Vehicle Repair and Maintenance Supplies - Cutting Edges	3,320	6,491	7,000	7,500
661-454-757-020	Vehicle Repair and Maintenance Supplies - Mower	436	1,459	1,500	1,500
661-454-757-030	Vehicle Repair and Maintenance Supplies - Skid Steer	2,301	6,782	7,200	7,000
661-454-757-040	Vehicle Repair and Maintenance Supplies - Sweeper	2,079	7,151	12,000	9,000
661-454-757-050	Vehicle Repair and Maintenance Supplies - Tires	3,214	2,335	15,000	15,000
661-454-757-060	Vehicle Repair and Maintenance Supplies - Vactor	2,393	4,869	2,750	25,000
661-454-758-000	Diesel Fuel	36,057	52,913	50,000	50,000
661-454-759-000	Gasoline	22,764	30,764	17,000	20,000
661-454-760-000	Cleaning Supplies	1,148	3,880	3,000	3,000
661-454-761-000	Building Supplies	152	3,184	5,000	4,000
661-454-762-000	Wellness/Medical Supplies	743	573	2,500	2,500
661-454-763-000	Safety Supplies	1,472	2,680	2,000	2,000
661-454-765-000	Small Tools	2,717	3,864	4,000	3,500
661-454-766-000	Disposable Technology	31	61	0	0
661-454-767-000	Clothing	993	539	1,500	1,500
661-454-777-000	Office Supplies	14	13	0	100
		111,189	182,915	167,450	211,600
<b>Other Charges and Services</b>					
661-454-806-000	Legal Services	0	0	0	0
661-454-822-000	Maintenance Contracts	1,620	2,947	1,650	2,000
661-454-828-000	Uniform/Laundry Services	3,011	3,059	2,400	2,400
661-454-835-000	Health/Wellness Services	188	32	100	500
661-454-849-000	Cell Phone/Stipend	220	350	360	360
661-454-850-000	Telephone	111	96	110	110
661-454-881-000	Advertising	594	1,420	400	0
661-454-891-000	Licenses and fees	349	438	500	500
661-454-895-000	Registration Fees/Annual Certification	0	0	1,750	0
661-454-900-000	Printing and Publishing	305	220	300	300
661-454-909-000	Training	218	462	500	500
661-454-916-000	Dues and Fees	85	0	0	0
661-454-918-000	Water & Sewer	4,052	4,447	4,600	4,600
661-454-919-000	Waste Disposal	535	580	500	500
661-454-920-000	Electric	5,596	5,422	5,100	5,400
661-454-921-000	Gas	9,119	9,290	6,500	8,000
661-454-929-010	Lawn/Landscaping/Weed Control	960	920	2,500	1,500
661-454-930-000	Building Repair and Maintenance	21,441	13,357	8,000	5,000
661-454-931-000	Equipment Repair and Maintenance	1,117	7,281	3,000	4,500
661-454-931-010	Equipment Repair and Maintenance - Fuel Pumps	333	7,793	1,000	1,000
661-454-932-000	Vehicle Repair and Maintenance	28,606	33,347	12,000	24,000
661-454-935-000	Property Liability Insurance	7,243	7,285	7,500	8,200

<b>Revenue or Expenditure / GL Number</b>	<b>General Ledger Title</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Budget</b>
661-454-936-000	Vehicle Liability Insurance	13,350	14,536	15,000	16,500
661-454-939-000	Workers Compensation Insurance	1,013	986	1,532	1,300
661-454-940-000	Equipment Fund Rental	0	2,328	0	0
661-454-940-010	Equipment Rentals	1,236	1,307	1,500	1,500
661-454-941-000	Printer/Copier Lease/Maintenance	233	242	250	250
661-454-943-000	Testing Services	2,978	1,963	1,300	2,000
661-454-944-000	Inspection Services	1,923	2,096	1,500	1,500
		<b>106,434</b>	<b>122,206</b>	<b>79,852</b>	<b>92,420</b>
<b>Depreciation Expense</b>					
661-454-968-000	Depreciation Expense	302,340	272,125	0	0
		<b>302,340</b>	<b>272,125</b>	<b>0</b>	<b>0</b>
<b>Non-Depreciable Capital Outlay</b>					
661-454-977-010	Equipment Shop - Non-depreciable	1,139	6,657	0	8,000
661-454-980-010	Equipment/Furniture - Non-depreciable	241	9,200	0	0
		<b>1,380</b>	<b>15,857</b>	<b>0</b>	<b>8,000</b>
	<b>Total Motor Pool</b>	<b>576,286</b>	<b>665,417</b>	<b>349,242</b>	<b>395,707</b>
<b>Debt Service</b>					
661-454-992-000	Interest expense	5,855	4,051	4,437	3,365
661-000-208-000	Leases Payable - Current	61,076	62,108	63,093	64,462
	<b>Total Debt Service</b>	<b>66,930</b>	<b>66,159</b>	<b>67,530</b>	<b>67,827</b>
<b>Depreciable Capital Outlay</b>					
661-000-135-000	Building Improvements - Depreciable	0		0	0
661-000-140-000	Equipment	0	621,113	0	179,000
661-000-148-000	Vehicles - Depreciable	311,893	0	921,000	670,000
	<b>Total Depreciable Capital Outlay</b>	<b>311,893</b>	<b>621,113</b>	<b>921,000</b>	<b>849,000</b>
	<b>Total Expenditures</b>	<b>1,147,592</b>	<b>1,521,967</b>	<b>1,494,685</b>	<b>1,475,963</b>