

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

101 General Fund

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

The General Revenue Department shows revenues are estimated at \$2,652,434, which represents a decrease from the previous fiscal year of 2%.

- Tax revenue is estimated to increase by 4.04%.
- Public Safety Assessment District (PSFTY) estimated revenue is expected to increase by 4.04%.
- Constitutional Sales Tax and Revenue Sharing have been budgeted with the expectation that funding will be at the State of Michigan’s estimated levels.
- Revenue and Appropriations for CDBG Grants include senior operations of \$2,101, same as the previous year. The city also has additional funding for sidewalk repairs of \$37,721.
- Final payment from the DDA loan for Holland Square of \$40,000

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

- Otterburn Park is budgeted for a pavilion with the city’s portion being \$20,000. As part of the Recreational Passport Grant, a local match is required of an additioanl\$22,500, some of which is expected to come from local sources other than the city.
- The Swartz Creek Area Fire Department appropriation includes an increase of 5.4%.
- The Metro Police Authority appropriation shows an increase of 5.3%.
- Additional wages and benefits as part of the succession plan for the city clerk position.

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

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

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

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

202 Major Street Fund

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

- There is no anticipated change in appropriations for major streets (Act 51 revenue) from the State of Michigan.
- The Safe Routes to School project will include construction engineering costs of \$52,783 and payments to MDOT for construction work of \$170,000.
- Work will begin on Miller Road from Morrish Road to Seymour Road as part of the State’s Buyout Program. Revenue for this project will be recognized in the amount of \$1,124,549 and contractors and engineers will be paid directly by the City with appropriations totaling \$1,309,836.

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

203 Local Street Fund

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

- There is an anticipated increase in local street funding (Act 51 revenue) from the State of Michigan of 9.5%.
- A transfer in from the Municipal Street Fund will be made for \$3,593,000. This will cover expenses for the Winchester Village and Winchester Woods road projects.

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

204 Municipal Street Fund

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

• Estimated Revenues FY 2024	\$7,150,145
• Estimated Expenses FY 2024	\$3,767,954
• Estimated Net of Revenues/Appropriations	\$3,382,191
• Estimated Fund Balance June 30, 2023	\$490,504
• Estimated increase in Fund Balance	\$3,382,191
• Estimated Year End Fund Balance June 30, 2024	\$3,872,695

226 Garbage Fund

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

The Garbage Fund budget reflects revenues from the garbage levy of 2.627 mils. Expenditures include contract increases for wages and benefits as well as increases for waste collection pickup in the city by an outside vendor.

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

248 Downtown Development Fund

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

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

401 Capital Improvement Fund

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

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

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

402 Fire Equipment Replacement Fund

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

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

590 Sanitary Sewer Fund

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

- A depreciation expense of \$320,000 and OPEB expense of \$8,000 is budgeted. Without depreciation expense and OPEB expense, the sewer fund would have an increase to fund balance of \$324,556.

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

** INCLUDES DEPRECIATION EXPENSE OF \$320,000

** INCLUDES OPEB EXPENSE OF \$8,000

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

591 Water Supply Fund

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

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

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

** INCLUDES DEPRECIATION EXPENSE OF \$400,000

** INCLUDES OPEB EXPENSE OF \$10,000

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

661 Motor Pool Fund

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

- Estimated Revenues include income from the use of equipment in other departments.
- Appropriations for FY24 include funding under equipment of \$225,000 for the purchase of a plow truck.
- Total depreciation expense is budgeted at \$75,000 and OPEB expense at \$3,000. Without depreciation expense and OPEB expense, the motor pool fund would have a net decrease to fund balance of \$111,016.

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

Long Term Liabilities

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

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

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

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

CITY OF SWARTZ CREEK
Recommended Budget FY24

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
101-172.000-673.100	Sale of Land - with or without bldg	9,350.00				
101-172.000-677.000	Reimbursements			15,927.04		
Totals for dept 172.000 - Executive		9,350.00	0.00	15,927.04	0.00	
Dept 215.000 - Administration and Clerk						
101-215.000-627.000	Charges for Services	0.40				
Totals for dept 215.000 - Administration and Clerk		0.40	0.00	0.00	0.00	
Dept 266.000 - Legal Council						
101-266.000-677.000	Reimbursements	181.50		560.00		
Totals for dept 266.000 - Legal Council		181.50	0.00	560.00	0.00	
Dept 301.000 - Police Dept						
101-301.000-543.000	State Liquor Returns	5,132.60	4,708.00	4,914.25	4,700.00	
101-301.000-657.000	Ordinance Fees	1,559.10				
Totals for dept 301.000 - Police Dept		6,691.70	4,708.00	4,914.25	4,700.00	
Dept 334.000 - Metro Police Authority						
101-334.000-677.000	Reimbursements	41,125.35				
Totals for dept 334.000 - Metro Police Authority		41,125.35	0.00	0.00	0.00	
Dept 336.000 - Fire Department						
101-336.000-677.000	Reimbursements	14,449.79				
Totals for dept 336.000 - Fire Department		14,449.79	0.00	0.00	0.00	
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-627.000	Charges for Services	26,310.25	21,000.00	21,000.00	22,000.00	
101-345.000-677.000	Reimbursements	4,625.06	2,700.00	2,200.00	2,200.00	
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		30,935.31	23,700.00	23,200.00	24,200.00	
Dept 371.000 - Building/Zoning/Planning						
101-371.000-476.001	Building Permits	18,459.00	20,000.00	25,000.00	25,000.00	
101-371.000-476.005	Plumbing Inspection Revenue	6,342.00	3,500.00	5,900.00	5,900.00	
101-371.000-476.006	Mechanical Inspection Revenue	13,377.75	10,000.00	12,500.00	13,195.00	
101-371.000-476.007	Electrical Inspection Revenue	9,341.00	8,000.00	12,500.00	19,195.00	
101-371.000-478.000	Other Permits	3,410.00	2,500.00	1,800.00	1,800.00	
101-371.000-479.000	Rental Inspection Revenue	10,275.00	8,500.00	9,000.00	10,000.00	

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

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-783.000-651.000	Use and Admission Fee	12,400.00	12,000.00	10,000.00	10,000.00	
101-783.000-677.000	Reimbursements		700.00	2,075.00		
Totals for dept 783.000 - Facilities - Elms Rd Park		12,400.00	12,700.00	12,075.00	10,000.00	
Dept 786.000 - Non-Motorized Trailway						
101-786.000-528.000-786.000	Federal Grants - Other		400,000.00	400,000.00		
101-786.000-560.000-786.000	State DNR Grant		300,000.00	300,000.00		
101-786.000-677.000-786.000	Reimbursements			4,435.82	65,000.00	26
Totals for dept 786.000 - Non-Motorized Trailway		0.00	700,000.00	704,435.82	65,000.00	
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-627.000	Charges for Services	6,152.36	5,300.00	5,300.00	5,300.00	
Totals for dept 790.000 - Facilities-Senior Center/Libr		6,152.36	5,300.00	5,300.00	5,300.00	
Dept 794.000 - Community Promotions Program						
101-794.000-677.000	Reimbursements		130.00	130.00		
Totals for dept 794.000 - Community Promotions Program		0.00	130.00	130.00	0.00	
TOTAL ESTIMATED REVENUES		2,887,201.27	3,572,068.28	3,613,794.00	2,943,038.77	
APPROPRIATIONS						
Dept 000.000 - General						
101-000.000-983.100	ERC Lighting Conversion Program Expense	13,518.60	13,580.00	13,520.00	13,524.00	
Totals for dept 000.000 - General		13,518.60	13,580.00	13,520.00	13,524.00	
Dept 101.000 - Council						
101-101.000-702.000	Wages	14,926.90	13,649.00	13,649.00	14,404.45	
101-101.000-704.100	FICA - Employer's Share	929.49	846.00	846.00	893.20	
101-101.000-704.200	Medicare - Employer's Share	217.42	198.00	196.00	208.40	
101-101.000-705.000	Medical Insurance - ER	957.15	736.00	760.00	783.47	
101-101.000-705.100	Vision Benefits	8.31	7.00	7.30	7.81	
101-101.000-705.200	Dental Benefits	84.39	76.00	80.00	85.41	
101-101.000-706.000	Life Insurance - ER cost	37.33	31.00	31.00	34.92	
101-101.000-707.000	Retirement Contributions-ER	595.40	526.00	526.00	599.84	
101-101.000-707.100	Health Care Savings Plan - ER	132.75	137.00	160.00	196.94	
101-101.000-708.000	Sick & Accident Premiums-ER	11 136.37	121.00	125.04	131.63	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-101.000-726.000	Supplies	269.43	150.00	100.00	100.00	
101-101.000-801.000	Contractual Services				100.00	
101-101.000-910.200	General Liability Insurance	3,989.51	3,793.44	3,628.47	4,200.00	
101-101.000-910.500	Workers Comp Insurance	11.28	7.73	6.00	7.00	
101-101.000-960.000	Education and Training	1,541.02	2,950.00	3,500.00	3,500.00	
Totals for dept 101.000 - Council		23,836.75	23,228.17	23,614.81	25,253.09	
Dept 172.000 - Executive						
101-172.000-702.000	Wages	41,609.24	42,572.00	42,000.00	45,523.45	
101-172.000-704.100	FICA - Employer's Share	2,786.09	2,739.00	2,604.00	2,941.20	
101-172.000-704.200	Medicare - Employer's Share	651.64	641.00	609.00	688.40	
101-172.000-705.000	Medical Insurance - ER	6,350.47	6,527.00	7,082.25	7,500.47	
101-172.000-705.100	Vision Benefits	60.62	62.00	63.22	63.81	
101-172.000-705.200	Dental Benefits	706.18	722.00	741.13	741.41	
101-172.000-706.000	Life Insurance - ER cost	195.36	200.00	196.00	205.92	
101-172.000-707.000	Retirement Contributions-ER	55,898.97	71,453.00	66,000.00	72,221.84	
101-172.000-707.100	Health Care Savings Plan - ER	1,364.84	1,325.00	1,815.00	1,897.94	
101-172.000-708.000	Sick & Accident Premiums-ER	609.14	623.00	612.00	641.65	
101-172.000-726.000	Supplies	45.89				
101-172.000-801.000	Contractual Services	19,771.97	23,380.00	5,000.00	2,499.11	18
101-172.000-850.000	Communications	171.75	190.00	190.00	190.00	
101-172.000-910.200	General Liability Insurance	4,834.19	5,606.56	5,606.56	5,700.00	
101-172.000-910.500	Workers Comp Insurance	307.37	200.00	200.00	200.00	
101-172.000-940.000	Vehicle and Travel Expense	3,155.76	3,300.00	3,936.15	3,940.00	
101-172.000-960.000	Education and Training	65.60	250.00	200.00	150.00	
101-172.000-961.000	Miscellaneous	9,289.48	3,500.00	3,500.00	1,500.00	
101-172.000-971.000	Land Purchase			925.00	150,000.00	35
Totals for dept 172.000 - Executive		147,874.56	163,290.56	141,280.31	296,605.20	
Dept 215.000 - Administration and Clerk						
101-215.000-702.000	Wages	20,473.94	20,119.00	18,000.00	25,193.25	
101-215.000-704.100	FICA - Employer's Share	1,284.96	1,247.00	1,116.00	1,561.48	
101-215.000-704.200	Medicare - Employer's Share	300.56	292.00	261.00	365.17	
101-215.000-705.000	Medical Insurance - ER	251.89	252.00	200.00	1,379.67	
101-215.000-705.100	Vision Benefits	7.24	7.00	5.60	18.11	
101-215.000-705.200	Dental Benefits	73.83	76.00	60.00	195.71	
101-215.000-706.000	Life Insurance - ER cost	12 134.16	144.00	137.50	183.92	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-215.000-707.000	Retirement Contributions-ER	1,830.47	1,844.00	1,800.00	2,519.12	
101-215.000-707.100	Health Care Savings Plan - ER	593.71	570.00	650.00	967.05	
101-215.000-708.000	Sick & Accident Premiums-ER	402.91	431.00	420.00	545.71	
101-215.000-726.000	Supplies		100.00		300.00	
101-215.000-745.000	Postage	1,195.31	1,150.00	2,500.00	1,700.00	
101-215.000-801.000	Contractual Services	72.14	1,000.00	500.00	1,271.95	
101-215.000-900.000	Printing and Publishing	3,525.61	2,924.00	2,900.00	2,900.00	
101-215.000-960.000	Education and Training	54.10	500.00	150.00	1,300.00	
101-215.000-976.000	Equipment		500.00	500.00	300.00	
Totals for dept 215.000 - Administration and Clerk		30,200.83	31,156.00	29,200.10	40,701.14	
Dept 228.000 - Information Technology						
101-228.000-726.000	Supplies	31.98	80.00	50.00	80.00	
101-228.000-801.000	Contractual Services	13,393.02	18,000.00	18,000.00	20,000.00	
101-228.000-976.000	Equipment	835.25	2,000.00	500.00	438.40	
Totals for dept 228.000 - Information Technology		14,260.25	20,080.00	18,550.00	20,518.40	
Dept 247.000 - Board of Review						
101-247.000-702.000	Wages	1,721.25	2,520.00	2,520.00	3,150.00	
101-247.000-704.100	FICA - Employer's Share	106.71	156.00	156.00	195.00	
101-247.000-704.200	Medicare - Employer's Share	24.97	37.00	37.00	46.00	
101-247.000-726.000	Supplies	196.26	50.00	114.00	125.00	
101-247.000-900.000	Printing and Publishing	413.00	400.00	453.50	400.00	
Totals for dept 247.000 - Board of Review		2,462.19	3,163.00	3,280.50	3,916.00	
Dept 253.000 - Treasurer						
101-253.000-702.000	Wages	55,660.46	62,569.00	58,000.00	66,074.34	
101-253.000-704.100	FICA - Employer's Share	3,502.31	3,879.00	3,596.00	4,096.15	
101-253.000-704.200	Medicare - Employer's Share	819.12	907.00	841.00	958.05	
101-253.000-705.000	Medical Insurance - ER	8,171.20	8,852.00	9,047.00	9,786.10	
101-253.000-705.100	Vision Benefits	76.29	83.00	83.00	85.36	
101-253.000-705.200	Dental Benefits	780.84	863.00	860.00	887.56	
101-253.000-706.000	Life Insurance - ER cost	264.58	268.00	279.15	291.44	
101-253.000-707.000	Retirement Contributions-ER	4,536.65	5,093.00	5,093.00	5,861.63	
101-253.000-707.100	Health Care Savings Plan - ER	326.40	359.00	439.00	488.45	
101-253.000-708.000	Sick & Accident Premiums-ER	960.39	1,042.00	1,042.00	1,081.49	
101-253.000-726.000	Supplies	1,126.15	1,300.00	1,200.00	1,200.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-253.000-745.000	Postage	589.74	610.00	620.00	640.00	
101-253.000-801.000	Contractual Services	17,594.26	21,000.00	21,000.00	18,645.00	17
101-253.000-805.000	Bank Fees	547.77	400.00	640.00	450.00	
101-253.000-910.300	Insurance and Bonds	40.00	62.00	60.00	60.00	
101-253.000-940.000	Vehicle and Travel Expense	155.28	200.00	200.00	200.00	
101-253.000-960.000	Education and Training	178.00	225.00	300.00	300.00	
101-253.000-961.000	Miscellaneous	24.00	121.74	125.00	100.00	
Totals for dept 253.000 - Treasurer		95,353.44	107,833.74	103,425.15	111,205.57	
Dept 257.000 - Assessor						
101-257.000-702.000	Wages	3,832.99	2,985.00	2,985.00	3,807.45	
101-257.000-704.100	FICA - Employer's Share	244.28	185.00	185.00	236.20	
101-257.000-704.200	Medicare - Employer's Share	56.95	43.00	43.00	55.40	
101-257.000-705.000	Medical Insurance - ER	257.72		20.86	215.47	
101-257.000-705.100	Vision Benefits	4.13		0.40	3.81	
101-257.000-705.200	Dental Benefits	42.20		4.00	24.41	
101-257.000-706.000	Life Insurance - ER cost	18.61	18.00	19.35	23.92	
101-257.000-707.000	Retirement Contributions-ER	306.94	208.00	208.00	312.84	
101-257.000-707.100	Health Care Savings Plan - ER	87.18	69.00	87.18	124.94	
101-257.000-708.000	Sick & Accident Premiums-ER	71.89	49.00	52.10	67.65	
101-257.000-726.000	Supplies		50.00	25.00	25.00	
101-257.000-745.000	Postage	1,065.80	1,300.00	1,300.00	1,300.00	
101-257.000-801.000	Contractual Services	30,860.77	32,000.00	32,000.00	32,402.00	
101-257.000-899.000	MTT Appeals and Payments	15,000.00	20,000.00		15,000.00	
101-257.000-900.000	Printing and Publishing	514.00	600.00	600.00	600.00	
101-257.000-960.000	Education and Training	517.50	1,000.00	1,000.00	1,000.00	
Totals for dept 257.000 - Assessor		52,880.96	58,507.00	38,529.89	55,199.09	
Dept 262.000 - Elections						
101-262.000-702.000	Wages	13,036.20	30,000.00	35,270.00	47,767.80	27
101-262.000-704.100	FICA - Employer's Share	817.16	1,463.00	1,729.09	1,473.27	
101-262.000-704.200	Medicare - Employer's Share	191.06	342.00	410.00	344.77	
101-262.000-705.000	Medical Insurance - ER	743.21	407.00	407.00	1,523.20	
101-262.000-705.100	Vision Benefits	8.31	4.00	5.45	18.30	
101-262.000-705.200	Dental Benefits	84.76	45.00	56.79	199.30	
101-262.000-706.000	Life Insurance - ER cost	67.52	121.00	116.00	162.00	
101-262.000-707.000	Retirement Contributions-ER	988.87	1,488.00	1,556.00	2,278.28	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-262.000-707.100	Health Care Savings Plan - ER	305.95	474.00	560.00	860.11	
101-262.000-708.000	Sick & Accident Premiums-ER	225.81	353.00	355.50	497.06	
101-262.000-726.000	Supplies	3,962.96	3,860.00	3,860.00	3,000.00	
101-262.000-745.000	Postage	3,209.38	5,000.00	3,200.00	6,000.00	
101-262.000-801.000	Contractual Services		5,000.00	5,000.00	5,400.00	28
101-262.000-940.000	Vehicle and Travel Expense	24.10	200.00	200.00	200.00	
101-262.000-941.000	Equipment Rental	12.34	300.00	300.00	300.00	
101-262.000-960.000	Education and Training		1,140.00	1,140.00	2,000.00	
101-262.000-976.000	Equipment		1,000.00	1,000.00	7,000.00	27
Totals for dept 262.000 - Elections		23,677.63	51,197.00	55,165.83	79,024.09	

Dept 265.000 - Facilities - City Hall

101-265.000-702.000	Wages	2,922.96	13,766.00	2,290.00	3,914.00	
101-265.000-704.100	FICA - Employer's Share	182.01	859.00	142.00	249.00	
101-265.000-704.200	Medicare - Employer's Share	32.79	201.00	33.21	58.00	
101-265.000-705.000	Medical Insurance - ER	662.00	1,497.00	350.00	489.00	
101-265.000-705.100	Vision Benefits	7.91	17.00	3.00	5.00	
101-265.000-705.200	Dental Benefits	71.19	194.00	40.00	55.00	
101-265.000-706.000	Life Insurance - ER cost	8.99	31.00	8.00	14.00	
101-265.000-707.000	Retirement Contributions-ER	233.98	740.00	190.00	350.00	
101-265.000-707.100	Health Care Savings Plan - ER	37.59	178.00	41.00	119.00	
101-265.000-708.000	Sick & Accident Premiums-ER	49.69	177.00	45.00	64.00	
101-265.000-726.000	Supplies	937.95	1,000.00	600.00	600.00	
101-265.000-850.000	Communications	2,278.33	3,100.00	3,200.00	3,250.00	
101-265.000-910.100	Property Insurance	912.36	985.00	770.40	900.00	
101-265.000-910.500	Workers Comp Insurance	157.14	90.00	90.00	81.00	
101-265.000-920.000	Utilities	3,928.54	3,700.00	3,920.00	3,950.00	
101-265.000-930.000	Repairs and Maintenance	3,940.57	22,000.00	22,000.00	3,708.00	
101-265.000-930.000-930.001	Repairs and Maintenance	8,962.50				
101-265.000-941.000	Equipment Rental	880.13	1,000.00	425.00	200.00	
101-265.000-961.000	Miscellaneous	10.06	250.00	250.00	100.00	
Totals for dept 265.000 - Facilities - City Hall		26,216.69	49,785.00	34,397.61	18,106.00	

Dept 266.000 - Legal Council

101-266.000-801.000	Contractual Services	18,149.61	18,500.00	18,500.00	18,900.00	
Totals for dept 266.000 - Legal Council		18,149.61	18,500.00	18,500.00	18,900.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
Dept 301.000 - Police Dept						
101-301.000-801.000	Contractual Services	7,850.60	7,900.00	7,900.00	7,900.00	22
101-301.000-910.100	Property Insurance		24.28	24.28	25.00	
Totals for dept 301.000 - Police Dept		7,850.60	7,924.28	7,924.28	7,925.00	
Dept 301.266 - Legal Council PSFY						
101-301.266-801.000	Contractual Services	23,464.00	24,000.00	24,000.00	24,000.00	
Totals for dept 301.266 - Legal Council PSFY		23,464.00	24,000.00	24,000.00	24,000.00	
Dept 301.851 - Retiree Employer Health Care PSFY						
101-301.851-705.000	Medical Insurance - ER	23,414.34	28,004.30	32,490.00	34,250.00	31
Totals for dept 301.851 - Retiree Employer Health Care PSFY		23,414.34	28,004.30	32,490.00	34,250.00	
Dept 334.000 - Metro Police Authority						
101-334.000-998.334	Metro Police Authority Appropriation	1,086,988.50	1,148,663.00	1,148,447.00	1,210,137.00	
Totals for dept 334.000 - Metro Police Authority		1,086,988.50	1,148,663.00	1,148,447.00	1,210,137.00	
Dept 336.000 - Fire Department						
101-336.000-801.000	Contractual Services	44,868.01	52,750.00	45,000.00	47,663.00	21
101-336.000-976.100	Siren Expense	1,865.61	2,100.00	2,100.00	2,100.00	
101-336.000-998.736	Fire Board Appropriation	120,414.63	126,027.00	126,027.00	132,599.29	21
Totals for dept 336.000 - Fire Department		167,148.25	180,877.00	173,127.00	182,362.29	
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-702.000	Wages	2,469.86	7,981.00	4,000.00	5,819.00	
101-345.000-704.100	FICA - Employer's Share	154.83	500.00	240.00	364.00	
101-345.000-704.200	Medicare - Employer's Share	36.25	117.00	58.00	85.00	
101-345.000-705.000	Medical Insurance - ER	395.45	716.00	850.00	616.00	
101-345.000-705.100	Vision Benefits	3.11	6.00	7.50	6.00	
101-345.000-705.200	Dental Benefits	30.74	63.00	85.00	71.00	
101-345.000-706.000	Life Insurance - ER cost	8.16	18.00	18.00	12.00	
101-345.000-707.000	Retirement Contributions-ER	172.47	331.00	331.00	300.00	
101-345.000-707.100	Health Care Savings Plan - ER	30.49	105.00	100.00	93.00	
101-345.000-708.000	Sick & Accident Premiums-ER	42.22	87.00	85.00	66.00	
101-345.000-726.000	Supplies	687.02	200.00	75.00	100.00	
101-345.000-850.000	Communications	4.30	4.30	4.30	5.00	
101-345.000-910.100	Property Insurance	3,361.76	3,550.00	2,873.09	3,250.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-345.000-910.500	Workers Comp Insurance	382.00	200.00	100.00	195.00	
101-345.000-920.000	Utilities	18,630.60	20,000.00	18,925.00	19,100.00	
101-345.000-930.000	Repairs and Maintenance	5,824.77	38,000.00	44,000.00	7,795.00	
101-345.000-941.000	Equipment Rental	514.20	1,000.00	650.00	550.00	
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		32,748.23	72,878.30	72,401.89	38,427.00	
Dept 371.000 - Building/Zoning/Planning						
101-371.000-702.000	Wages	23,930.50	24,450.00	26,280.00	31,828.45	
101-371.000-704.100	FICA - Employer's Share	1,520.49	1,553.00	1,705.00	2,039.20	
101-371.000-704.200	Medicare - Employer's Share	355.63	363.00	390.00	475.40	
101-371.000-705.000	Medical Insurance - ER	3,163.76	3,364.00	3,520.00	4,428.47	
101-371.000-705.100	Vision Benefits	30.92	36.00	43.50	40.81	
101-371.000-705.200	Dental Benefits	349.86	402.00	488.50	461.41	
101-371.000-706.000	Life Insurance - ER cost	104.86	108.00	130.50	138.92	
101-371.000-707.000	Retirement Contributions-ER	2,138.16	2,180.00	2,702.00	3,135.84	
101-371.000-707.100	Health Care Savings Plan - ER	705.73	656.00	1,060.00	1,157.94	
101-371.000-708.000	Sick & Accident Premiums-ER	344.74	388.00	456.00	494.65	
101-371.000-726.000	Supplies	61.04	50.00	150.00	100.00	
101-371.000-745.000	Postage	131.50	175.00	175.00	175.00	
101-371.000-801.000	Contractual Services	76,344.25	38,000.00	21,000.00	21,000.00	
101-371.000-801.005	Plumbing Inspection Expenditure	5,355.50	5,000.00	5,000.00	5,000.00	
101-371.000-801.006	Mechanical Inspection Expenditure	9,873.74	8,000.00	9,000.00	9,500.00	
101-371.000-801.007	Electrical Inspection Expenditure	7,152.45	8,000.00	9,000.00	9,500.00	
101-371.000-801.008	Building Permit Expenditure	26,747.50	25,000.00	24,000.00	26,000.00	
101-371.000-801.009	Zoning Permit Expenditure	702.25	800.00	400.00	400.00	
101-371.000-801.010	Rental Inspection Expense	5,579.40	4,500.00	4,500.00	5,000.00	
101-371.000-850.000	Communications	21.90	24.00	25.00	26.00	
101-371.000-900.000	Printing and Publishing	1,759.30	1,400.00	1,400.00	1,400.00	
101-371.000-940.000	Vehicle and Travel Expense	787.24	804.00	1,000.00	950.00	
101-371.000-960.000	Education and Training	2,762.00	3,400.00	3,400.00	3,400.00	
Totals for dept 371.000 - Building/Zoning/Planning		169,922.72	128,653.00	115,825.50	126,652.09	
Dept 444.000 - Sidewalks						
101-444.000-801.000	Contractual Services		1,925.00	1,925.00	1,925.00	
101-444.000-801.478	Contractual Services - Snow Removal	5,260.00	6,200.00	3,000.00	3,000.00	
Totals for dept 444.000 - Sidewalks		5,260.00	8,125.00	4,925.00	4,925.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
Dept 448.000 - Lighting						
101-448.000-920.000	Utilities	98,472.89	106,000.00	100,000.00	103,000.00	
Totals for dept 448.000 - Lighting		98,472.89	106,000.00	100,000.00	103,000.00	
Dept 463.000 - Routine Maint - Streets						
101-463.000-964.000	REFUNDS AND REBATES		642.72	642.72		
Totals for dept 463.000 - Routine Maint - Streets		0.00	642.72	642.72	0.00	
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-801.000	Contractual Services	1,445.00	2,000.00	1,500.00	1,500.00	
Totals for dept 523.000 - Grass, Brush & Weeds		1,445.00	2,000.00	1,500.00	1,500.00	
Dept 538.500 - Intercommunity storm drains						
101-538.500-930.000	Repairs and Maintenance		11,350.50	11,350.50		
Totals for dept 538.500 - Intercommunity storm drains		0.00	11,350.50	11,350.50	0.00	
Dept 567.000 - Facilities - Cemetery						
101-567.000-702.000	Wages	266.68	165.00	165.00	187.00	
101-567.000-704.100	FICA - Employer's Share	9.11	10.00	10.00	12.00	
101-567.000-704.200	Medicare - Employer's Share	2.13	2.00	2.00	3.00	
101-567.000-705.000	Medical Insurance - ER	48.22		25.00	48.00	
101-567.000-705.100	Vision Benefits	0.37		0.50	0.25	
101-567.000-705.200	Dental Benefits	4.07		4.00	5.00	
101-567.000-706.000	Life Insurance - ER cost	0.92		0.75	1.00	
101-567.000-707.000	Retirement Contributions-ER	18.31		5.00	17.00	
101-567.000-707.100	Health Care Savings Plan - ER	1.04		1.50	3.00	
101-567.000-708.000	Sick & Accident Premiums-ER	6.26		3.00	3.00	
101-567.000-726.000	Supplies		25.00		25.00	
101-567.000-910.100	Property Insurance	33.60	40.16	27.28	35.00	
101-567.000-910.500	Workers Comp Insurance	1.52	3.00	8.00	8.00	
101-567.000-930.000	Repairs and Maintenance	860.00	2,950.00	3,000.00	2,400.00	
101-567.000-941.000	Equipment Rental	49.36	200.00	50.00	25.00	
Totals for dept 567.000 - Facilities - Cemetery		1,301.59	3,395.16	3,302.03	2,772.25	
Dept 694.000 - Community Development Block Grant						
101-694.000-702.000	Wages		41.60			
101-694.000-704.100	FICA - Employer's Share		2.58			

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-694.000-704.200	Medicare - Employer's Share	0.60				
101-694.000-707.000	Retirement Contributions-ER	3.32				
101-694.000-801.000	Contractual Services	18,204.59			37,721.25	1
101-694.000-801.050	Contractual Services-Senior Ctr Oper	1,850.00	2,101.00	2,101.00	2,101.00	1
101-694.000-941.000	Equipment Rental	24.88				
Totals for dept 694.000 - Community Development Block Grant		20,127.57	2,101.00	2,101.00	39,822.25	
Dept 728.000 - Economic Development						
101-728.000-726.000	Supplies			40.00	40.00	
101-728.000-801.000	Contractual Services	25,300.00	9,675.00	9,675.00	12,825.00	30
101-728.000-920.000	Utilities	127.44	350.00			
Totals for dept 728.000 - Economic Development		25,427.44	10,025.00	9,715.00	12,865.00	
Dept 780.000 - Parks & Recreation						
101-780.000-702.000	Wages	702.17	2,129.00	2,129.00	3,417.00	
101-780.000-704.100	FICA - Employer's Share	40.70	132.00	132.00	215.00	
101-780.000-704.200	Medicare - Employer's Share	9.46	30.00	30.00	50.00	
101-780.000-705.000	Medical Insurance - ER	51.19	62.00	300.00	482.00	
101-780.000-705.100	Vision Benefits	0.28		3.25	4.00	
101-780.000-705.200	Dental Benefits	2.95	6.00	35.00	49.00	
101-780.000-706.000	Life Insurance - ER cost	0.43		5.00	9.00	
101-780.000-707.000	Retirement Contributions-ER	41.29	284.00	284.00	248.00	
101-780.000-707.100	Health Care Savings Plan - ER	4.80	73.00	73.00	74.00	
101-780.000-708.000	Sick & Accident Premiums-ER	2.93	101.00	35.00	48.00	
101-780.000-726.000	Supplies	729.50	1,353.30	1,560.00	1,100.00	
101-780.000-801.000	Contractual Services	1,810.00	13,190.00	14,300.00	2,500.00	
101-780.000-910.100	Property Insurance	480.63	514.27	400.00	500.00	
101-780.000-910.500	Workers Comp Insurance		115.00	115.00	120.00	
101-780.000-920.000	Utilities	1,381.07	1,500.00	1,700.00	1,700.00	
101-780.000-930.000	Repairs and Maintenance	4,780.00	2,000.00	2,200.00	2,300.00	
101-780.000-941.000	Equipment Rental	915.72	775.00	825.00	820.00	
101-780.000-960.000	Education and Training			270.00	150.00	
Totals for dept 780.000 - Parks & Recreation		10,953.12	22,264.57	24,396.25	13,786.00	
Dept 780.500 - Mundy Twp Park Services						
101-780.500-702.000	Wages	3,183.68	4,768.00	4,000.00	5,304.00	
101-780.500-704.100	FICA - Employer's Share	201.77	296.00	250.00	329.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-780.500-704.200	Medicare - Employer's Share	47.15	69.00	58.00	77.00	
101-780.500-705.000	Medical Insurance - ER	716.62	723.00	723.00	863.00	
101-780.500-705.100	Vision Benefits	7.64	8.00	8.00	10.00	
101-780.500-705.200	Dental Benefits	72.38	95.00	95.00	119.00	
101-780.500-706.000	Life Insurance - ER cost	10.93	14.00	14.00	13.00	
101-780.500-707.000	Retirement Contributions-ER	259.91	293.00	250.00	360.00	
101-780.500-707.100	Health Care Savings Plan - ER	16.94	75.00	50.00	88.00	
101-780.500-708.000	Sick & Accident Premiums-ER	75.47	97.00	60.00	89.00	
101-780.500-726.000	Supplies	257.77	500.00	400.00	400.00	
101-780.500-941.000	Equipment Rental	1,954.24	2,200.00	1,750.00	1,900.00	
Totals for dept 780.500 - Mundy Twp Park Services		6,804.50	9,138.00	7,658.00	9,552.00	

Dept 782.000 - Facilities - Abrams Park

101-782.000-702.000	Wages	9,094.05	10,976.00	10,976.00	11,273.11	
101-782.000-704.100	FICA - Employer's Share	573.24	686.00	686.00	705.05	
101-782.000-704.200	Medicare - Employer's Share	133.78	160.00	160.00	165.35	
101-782.000-705.000	Medical Insurance - ER	1,472.07	1,097.00	1,420.00	1,256.37	
101-782.000-705.100	Vision Benefits	16.04	10.00	16.00	13.45	
101-782.000-705.200	Dental Benefits	157.35	107.00	200.00	148.85	
101-782.000-706.000	Life Insurance - ER cost	33.80	31.00	35.00	32.48	
101-782.000-707.000	Retirement Contributions-ER	667.42	587.00	750.00	748.21	
101-782.000-707.100	Health Care Savings Plan - ER	142.76	169.00	185.00	231.48	
101-782.000-708.000	Sick & Accident Premiums-ER	173.61	152.00	180.00	157.16	
101-782.000-726.000	Supplies	903.45		2,000.00	1,000.00	
101-782.000-801.000	Contractual Services	25.15				
101-782.000-910.100	Property Insurance	117.59	416.40	420.00	435.00	
101-782.000-910.500	Workers Comp Insurance	240.08	120.00	100.00	206.36	
101-782.000-920.000	Utilities	2,394.24	2,400.00	2,400.00	2,500.00	
101-782.000-930.000	Repairs and Maintenance	7,716.45	80,000.00	80,000.00	55,000.00	24
101-782.000-941.000	Equipment Rental	1,187.88	1,300.00	2,200.00	2,000.00	
101-782.000-961.000	Miscellaneous		500.00	200.00		
Totals for dept 782.000 - Facilities - Abrams Park		25,048.96	98,711.40	101,928.00	75,872.87	

Dept 783.000 - Facilities - Elms Rd Park

101-783.000-702.000	Wages	20,866.35	20,051.00	25,000.00	29,611.11	
101-783.000-704.100	FICA - Employer's Share	1,303.85	1,254.00	1,550.00	1,663.05	
101-783.000-704.200	Medicare - Employer's Share	304.90	293.00	364.00	389.33	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-783.000-705.000	Medical Insurance - ER	2,701.93	2,127.00	3,100.00	3,609.37	
101-783.000-705.100	Vision Benefits	32.87	22.00	40.00	44.45	
101-783.000-705.200	Dental Benefits	332.23	238.00	410.00	506.85	
101-783.000-706.000	Life Insurance - ER cost	62.73	57.00	72.00	80.48	
101-783.000-707.000	Retirement Contributions-ER	1,431.87	1,152.00	1,650.00	2,145.21	
101-783.000-707.100	Health Care Savings Plan - ER	263.95	321.00	345.00	571.48	
101-783.000-708.000	Sick & Accident Premiums-ER	336.05	294.00	405.00	449.16	
101-783.000-726.000	Supplies	1,147.54	1,200.00	2,750.00	1,700.00	
101-783.000-801.000	Contractual Services	25.15				
101-783.000-910.100	Property Insurance	419.04	450.00	346.00	355.00	
101-783.000-910.500	Workers Comp Insurance	246.97	124.00	100.00	130.00	
101-783.000-920.000	Utilities	2,735.13	2,800.00	3,100.00	3,250.00	
101-783.000-930.000	Repairs and Maintenance	35,363.18	150,500.00	154,000.00	50,000.00	
101-783.000-941.000	Equipment Rental	5,702.80	4,300.00	5,600.00	5,100.00	
101-783.000-961.000	Miscellaneous		250.00			
Totals for dept 783.000 - Facilities - Elms Rd Park		73,276.54	185,433.00	198,832.00	99,605.51	
Dept 786.000 - Non-Motorized Trailway						
101-786.000-801.000-786.000	Contractual Services	13,840.25	6,761.00	6,761.00		
101-786.000-801.400-786.000	Design Engineering	12,481.06				
101-786.000-801.450-786.000	Construction Engineering	85,009.00	118,500.00	50,000.00		
101-786.000-801.500-786.000	MDOT Project Pmts	109,694.88	790,988.00	740,000.00		
Totals for dept 786.000 - Non-Motorized Trailway		221,025.19	916,249.00	796,761.00	0.00	
Dept 788.000 - Otterburn Disc Golf Park						
101-788.000-702.000	Wages				10,000.00	
101-788.000-704.100	FICA - Employer's Share				649.00	
101-788.000-704.200	Medicare - Employer's Share				152.00	
101-788.000-705.000	Medical Insurance - ER				1,430.00	
101-788.000-705.100	Vision Benefits				16.00	
101-788.000-705.200	Dental Benefits				177.00	
101-788.000-706.000	Life Insurance - ER cost				36.00	
101-788.000-707.000	Retirement Contributions-ER				673.00	
101-788.000-707.100	Health Care Savings Plan - ER				166.00	
101-788.000-708.000	Sick & Accident Premiums-ER				206.00	
101-788.000-726.000	Supplies	1,729.90	3,000.00	2,500.00	1,000.00	
101-788.000-930.000	Repairs and Maintenance	21	8,000.00	6,000.00	5,000.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-788.000-941.000	Equipment Rental	0.00	0.00	500.00	500.00	
101-788.000-976.000	Equipment		20,000.00		42,500.00	23
Totals for dept 788.000 - Otterburn Disc Golf Park		1,729.90	31,000.00	9,000.00	62,505.00	
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-702.000	Wages	5,648.77	12,201.00	7,000.00	9,873.00	
101-790.000-704.100	FICA - Employer's Share	351.71	762.00	434.00	619.00	
101-790.000-704.200	Medicare - Employer's Share	82.19	178.00	102.00	145.00	
101-790.000-705.000	Medical Insurance - ER	897.28	1,311.00	1,060.00	1,145.00	
101-790.000-705.100	Vision Benefits	9.50	14.00	12.00	12.00	
101-790.000-705.200	Dental Benefits	99.75	151.00	151.00	135.00	
101-790.000-706.000	Life Insurance - ER cost	19.87	28.00	28.00	24.00	
101-790.000-707.000	Retirement Contributions-ER	438.40	571.00	571.00	594.00	
101-790.000-707.100	Health Care Savings Plan - ER	79.55	160.00	160.00	182.00	
101-790.000-708.000	Sick & Accident Premiums-ER	106.47	158.00	158.00	131.00	
101-790.000-726.000	Supplies	1,011.03	375.00	375.00	350.00	
101-790.000-910.100	Property Insurance	2,182.91	2,339.00	1,846.76	1,900.00	
101-790.000-910.500	Workers Comp Insurance	377.26	325.58	250.00	193.00	
101-790.000-920.000	Utilities	8,774.27	8,400.00	8,800.00	9,000.00	
101-790.000-930.000	Repairs and Maintenance	2,836.64	5,000.00	5,000.00	3,078.00	
101-790.000-930.000-930.001	Repairs and Maintenance	7,468.75				
101-790.000-941.000	Equipment Rental	1,599.88	2,400.00	1,500.00	1,500.00	
101-790.000-961.000	Miscellaneous	25.15				
Totals for dept 790.000 - Facilities-Senior Center/Libr		32,009.38	34,373.58	27,447.76	28,881.00	
Dept 794.000 - Community Promotions Program						
101-794.000-702.000	Wages	17,277.57	21,256.00	28,000.00	27,687.00	
101-794.000-704.100	FICA - Employer's Share	1,073.42	1,323.00	1,736.00	1,720.00	
101-794.000-704.200	Medicare - Employer's Share	251.18	310.00	406.00	402.00	
101-794.000-705.000	Medical Insurance - ER	2,821.51	2,752.00	5,300.00	3,971.00	
101-794.000-705.100	Vision Benefits	44.62	38.00	81.00	52.00	
101-794.000-705.200	Dental Benefits	496.52	439.00	930.00	594.00	
101-794.000-706.000	Life Insurance - ER cost	60.34	58.00	109.00	69.00	
101-794.000-707.000	Retirement Contributions-ER	1,224.95	1,486.00	1,915.00	2,115.00	
101-794.000-707.100	Health Care Savings Plan - ER	234.75	318.00	536.00	469.00	
101-794.000-708.000	Sick & Accident Premiums-ER	372.32	353.00	750.00	469.00	
101-794.000-726.000	Supplies	9,553.12	10,000.00	10,000.00	11,500.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
101-794.000-801.000	Contractual Services	1,450.00	1,200.00	1,300.00	1,400.00	
101-794.000-910.100	Property Insurance	951.93	1,081.00	790.00	825.00	
101-794.000-920.000	Utilities	408.10	400.00	490.00	500.00	
101-794.000-930.000	Repairs and Maintenance	8,461.35	4,500.00	4,500.00	4,500.00	
101-794.000-941.000	Equipment Rental	7,741.10	7,300.00	7,475.00	7,300.00	
Totals for dept 794.000 - Community Promotions Program		52,422.78	52,814.00	64,318.00	63,573.00	
Dept 797.000 - Facilities - City Parking Lots						
101-797.000-726.000	Supplies		400.00	200.00	200.00	
101-797.000-801.000	Contractual Services	5.59	2,000.00	50.30		
101-797.000-920.000	Utilities	2,112.03	2,315.00	2,500.00	2,500.00	
101-797.000-930.000	Repairs and Maintenance	6,873.87	7,000.00	2,300.00	6,000.00	
101-797.000-930.000-930.001	Repairs and Maintenance		54,500.00	169,719.05		
Totals for dept 797.000 - Facilities - City Parking Lots		8,991.49	66,215.00	174,769.35	8,700.00	
Dept 851.000 - Retired Employee Health Care						
101-851.000-705.000	Medical Insurance - ER	22,836.67	26,550.00	26,550.00	32,460.00	
Totals for dept 851.000 - Retired Employee Health Care		22,836.67	26,550.00	26,550.00	32,460.00	
Dept 965.000 - Transfers Out						
101-965.000-998.202	Trf Out to Major Street Fund	175,000.00				
101-965.000-998.401	Trf Out to Capital Projects Fd				55,000.00	34
101-965.000-998.402	Transfer Out to Fire Equip Fd	107,000.00	155,000.00	160,000.00	226,000.00	14
Totals for dept 965.000 - Transfers Out		282,000.00	155,000.00	160,000.00	281,000.00	
TOTAL APPROPRIATIONS		2,849,101.17	3,872,708.28	3,778,876.48	3,147,525.84	
NET OF REVENUES/APPROPRIATIONS - FUND 101		38,100.10	(300,640.00)	(165,082.48)	(204,487.07)	
BEGINNING FUND BALANCE		1,883,818.73	1,921,918.83	1,921,918.83	1,756,836.35	
ENDING FUND BALANCE		1,921,918.83	1,621,278.83	1,756,836.35	1,552,349.28	
FUND BALANCE DETAIL:						
Assigned Fund Balance					1,149,269.00	37,38
Unassigned Fund Balance					403,080.28	

Fund 202 - Major Street Fund

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
Dept 000.000 - General						
202-000.000-528.000	Federal Grants - Other		249,500.00	249,500.00		
202-000.000-569.000	Act 51 Revenues	566,443.76	553,000.00	600,000.00	600,000.00	9
202-000.000-664.000	Interest Income	95.17	70.00	85.00	75.00	
202-000.000-675.000	Misc.		717.45	717.45		
Totals for dept 000.000 - General		566,538.93	803,287.45	850,302.45	600,075.00	
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-677.000-441.000	Reimbursements	2,825.12	5,000.00	5,000.00	5,000.00	
Totals for dept 441.000 - Miller Rd Park & Ride		2,825.12	5,000.00	5,000.00	5,000.00	
Dept 454.000 - Major Streets Projects						
202-454.000-510.000-454.101	Federal Street Grant-Miller Rd				1,124,549.10	3
202-454.000-677.000-454.100	Reimbursements	54,091.32	89,134.83	12,342.00		
Totals for dept 454.000 - Major Streets Projects		54,091.32	89,134.83	12,342.00	1,124,549.10	
Dept 474.000 - Traffic Services						
202-474.000-677.000	Reimbursements		12,625.00	12,625.00		
Totals for dept 474.000 - Traffic Services		0.00	12,625.00	12,625.00	0.00	
Dept 478.000 - Snow & Ice Removal						
202-478.000-677.000	Reimbursements	3,229.09	2,100.00	3,732.66	3,800.00	
Totals for dept 478.000 - Snow & Ice Removal		3,229.09	2,100.00	3,732.66	3,800.00	
Dept 931.000 - Transfers IN						
202-931.000-699.101	Transfer In from Genl Fund	175,000.00				
202-931.000-699.204	Transfer IN from Municipal Street Fund	400,000.00				
Totals for dept 931.000 - Transfers IN		575,000.00	0.00	0.00	0.00	
TOTAL ESTIMATED REVENUES		1,201,684.46	912,147.28	884,002.11	1,733,424.10	
APPROPRIATIONS						
Dept 228.000 - Information Technology						
202-228.000-801.000	Contractual Services	608.71	1,100.00	1,100.00	900.00	
Totals for dept 228.000 - Information Technology		608.71	1,100.00	1,100.00	900.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
Dept 429.000 - Occupational Safety						
202-429.000-702.000	Wages	120.75	76.77	104.00		
202-429.000-704.100	FICA - Employer's Share	7.48	4.77	6.70		
202-429.000-704.200	Medicare - Employer's Share	1.75	1.11	1.75		
202-429.000-705.000	Medical Insurance - ER	37.23	26.38	26.38		
202-429.000-705.100	Vision Benefits	0.38	0.25	0.25		
202-429.000-705.200	Dental Benefits	4.30	2.79	2.79		
202-429.000-706.000	Life Insurance - ER cost	0.50	0.35	0.35		
202-429.000-707.000	Retirement Contributions-ER	11.69	6.40	9.25		
202-429.000-707.100	Health Care Savings Plan - ER	1.60	1.13	1.13		
202-429.000-708.000	Sick & Accident Premiums-ER	3.22	2.57	2.57		
202-429.000-941.000	Equipment Rental	37.32	24.68	38.00		
Totals for dept 429.000 - Occupational Safety		226.22	147.20	193.17	0.00	
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-702.000-441.000	Wages	661.21	1,929.00	1,000.00	2,030.00	
202-441.000-704.100-441.000	FICA - Employer's Share	41.00	120.00	62.00	126.00	
202-441.000-704.200-441.000	Medicare - Employer's Share	9.65	28.00	14.50	29.00	
202-441.000-705.000-441.000	Medical Insurance - ER	171.49	207.00	160.00	125.00	
202-441.000-705.100-441.000	Vision Benefits	1.66	2.00	1.30	1.00	
202-441.000-705.200-441.000	Dental Benefits	17.27	23.00	16.00	13.00	
202-441.000-706.000-441.000	Life Insurance - ER cost	2.53	3.00	2.25	2.00	
202-441.000-707.000-441.000	Retirement Contributions-ER	49.30	61.00	47.00	33.00	
202-441.000-707.100-441.000	Health Care Savings Plan - ER	3.26	17.00	5.00	12.00	
202-441.000-708.000-441.000	Sick & Accident Premiums-ER	17.17	22.00	12.15	13.00	
202-441.000-726.000-441.000	Supplies	288.05	200.00	225.00	400.00	
202-441.000-920.000-441.000	Utilities	1,189.54	1,450.00	1,450.00	1,500.00	
202-441.000-930.000-441.000	Repairs and Maintenance	1,426.66	1,500.00	1,400.00	1,200.00	
202-441.000-941.000-441.000	Equipment Rental	96.41	260.00	220.00	300.00	
Totals for dept 441.000 - Miller Rd Park & Ride		3,975.20	5,822.00	4,615.20	5,784.00	
Dept 448.000 - Lighting						
202-448.000-801.000	Contractual Services		6,014.00	6,014.00		
Totals for dept 448.000 - Lighting		0.00	6,014.00	6,014.00	0.00	
Dept 449.500 - Right of Way - General						
202-449.500-801.000	Contractual Services		235.00			

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
202-449.500-930.000	Repairs and Maintenance	34.48	15,000.00	15,000.00	15,000.00	
Totals for dept 449.500 - Right of Way - General		269.48	15,000.00	15,000.00	15,000.00	
Dept 449.501 - Right of Way - Storms						
202-449.501-930.000	Repairs and Maintenance	5,178.10	15,000.00	15,000.00	15,000.00	
Totals for dept 449.501 - Right of Way - Storms		5,178.10	15,000.00	15,000.00	15,000.00	
Dept 452.100 - Safe Routes to School Grant						
202-452.100-801.000-452.100	Contractual Services	32,432.38	750.00	750.00		
202-452.100-801.400-452.100	Design Engineering	12,547.50	2,257.50	2,557.50		
202-452.100-801.450-452.100	Construction Engineering		50,000.00	50,782.68	50,782.68	2
202-452.100-801.500-452.100	MDOT Project Pmts		82,105.00	170,000.00	170,000.00	2
Totals for dept 452.100 - Safe Routes to School Grant		44,979.88	135,112.50	224,090.18	220,782.68	
Dept 453.105 - Fairchild-Cappy to Miller TIP						
202-453.105-801.500-453.105	MDOT Project Pmts	56.84				
Totals for dept 453.105 - Fairchild-Cappy to Miller TIP		56.84	0.00	0.00	0.00	
Dept 454.000 - Major Streets Projects						
202-454.000-801.400-454.100	Design Engineering-Morrish Rd	4,109.43				
202-454.000-801.400-454.101	Design Engineering-Miller Rd	13,718.07		20,985.00		
202-454.000-801.450-454.100	Construction Engineering-Morrish Rd	94,261.26	110,043.00	24,000.00		
202-454.000-801.450-454.101	Construction Engineering-Miller Rd				1,309,836.20	3
202-454.000-801.500-454.100	MDOT Project Pmts-Morrish Rd	122,966.85	207,799.00	31,500.21		
Totals for dept 454.000 - Major Streets Projects		235,055.61	317,842.00	76,485.21	1,309,836.20	
Dept 463.000 - Routine Maint - Streets						
202-463.000-702.000	Wages	27,008.88	37,453.00	30,000.00	33,000.00	
202-463.000-704.100	FICA - Employer's Share	1,696.65	2,330.00	1,860.00	2,000.00	
202-463.000-704.200	Medicare - Employer's Share	396.65	545.00	435.00	500.00	
202-463.000-705.000	Medical Insurance - ER	5,021.83	5,343.00	4,850.00	6,255.00	
202-463.000-705.100	Vision Benefits	55.81	64.00	58.00	70.00	
202-463.000-705.200	Dental Benefits	588.84	729.00	600.00	874.00	
202-463.000-706.000	Life Insurance - ER cost	88.40	109.00	90.00	107.00	
202-463.000-707.000	Retirement Contributions-ER	2,869.90	3,606.00	3,100.00	4,223.00	
202-463.000-707.100	Health Care Savings Plan - ER	258.22	596.00	650.00	744.00	
202-463.000-708.000	Sick & Accident Premiums-ER	26 545.90	688.00	588.00	685.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
202-463.000-726.000	Supplies		200.00		0.00	
202-463.000-801.000	Contractual Services	474.12	550.00	550.00	440.00	
202-463.000-910.500	Workers Comp Insurance	1,542.77	1,000.00	1,000.00	931.00	
202-463.000-930.000	Repairs and Maintenance	4,367.34	316,000.00	180,000.00	10,000.00	
202-463.000-930.000-930.001	Repairs and Maintenance		249,500.00	249,500.00		
202-463.000-941.000	Equipment Rental	19,696.77	20,000.00	20,000.00	17,000.00	
202-463.000-960.000	Education and Training			207.67	225.00	
Totals for dept 463.000 - Routine Maint - Streets		64,612.08	638,713.00	493,488.67	77,054.00	
Dept 463.307 - Oakview - Seymour to Chelmsford						
202-463.307-801.450-463.307	Construction Engineering	690,626.17	73,952.62	73,952.62		
Totals for dept 463.307 - Oakview - Seymour to Chelmsford		690,626.17	73,952.62	73,952.62	0.00	
Dept 473.000 - Routine Maint - Bridges						
202-473.000-801.000	Contractual Services	900.00		16,250.00	16,250.00	
Totals for dept 473.000 - Routine Maint - Bridges		900.00	0.00	16,250.00	16,250.00	
Dept 474.000 - Traffic Services						
202-474.000-702.000	Wages	2,614.40	3,481.00	3,500.00	1,071.00	
202-474.000-704.100	FICA - Employer's Share	168.93	216.00	225.00	66.00	
202-474.000-704.200	Medicare - Employer's Share	39.37	50.00	55.00	16.00	
202-474.000-705.000	Medical Insurance - ER	503.65	450.00	520.00	193.00	
202-474.000-705.100	Vision Benefits	5.72	6.00	12.50	2.00	
202-474.000-705.200	Dental Benefits	59.49	74.00	65.00	19.00	
202-474.000-706.000	Life Insurance - ER cost	7.47	8.00	8.00	3.00	
202-474.000-707.000	Retirement Contributions-ER	182.56	229.00	240.00	55.00	
202-474.000-707.100	Health Care Savings Plan - ER	20.38	44.00	55.00	17.00	
202-474.000-708.000	Sick & Accident Premiums-ER	48.65	55.00	55.00	18.00	
202-474.000-726.000	Supplies	120.45	2,000.00	5,000.00	2,500.00	
202-474.000-801.000	Contractual Services	9,567.98	25,000.00	25,000.00	18,000.00	
202-474.000-920.000	Utilities	5,742.33	5,800.00	6,306.00	6,430.00	
202-474.000-941.000	Equipment Rental	866.15	1,800.00	1,100.00	1,000.00	
Totals for dept 474.000 - Traffic Services		19,947.53	39,213.00	42,141.50	29,390.00	
Dept 478.000 - Snow & Ice Removal						
202-478.000-702.000	Wages	12,407.13	11,263.00	11,263.00	14,256.00	
202-478.000-704.100	FICA - Employer's Share	772.93	698.00	698.00	884.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
202-478.000-704.200	Medicare - Employer's Share	180.74	163.00	163.00	207.00	
202-478.000-705.000	Medical Insurance - ER	2,287.38	1,809.00	3,000.00	2,763.00	
202-478.000-705.100	Vision Benefits	32.14	24.00	37.00	33.00	
202-478.000-705.200	Dental Benefits	344.63	274.00	400.00	377.00	
202-478.000-706.000	Life Insurance - ER cost	36.26	34.00	36.00	41.00	
202-478.000-707.000	Retirement Contributions-ER	919.92	839.00	839.00	1,264.00	
202-478.000-707.100	Health Care Savings Plan - ER	109.67	181.00	215.00	271.00	
202-478.000-708.000	Sick & Accident Premiums-ER	236.50	230.00	255.00	283.00	
202-478.000-726.000	Supplies	13,643.85	20,000.00	21,700.00	22,700.00	
202-478.000-941.000	Equipment Rental	16,620.41	18,000.00	15,000.00	18,000.00	
Totals for dept 478.000 - Snow & Ice Removal		47,591.56	53,515.00	53,606.00	61,079.00	
Dept 482.000 - Administrative						
202-482.000-702.000	Wages	10,576.58	11,507.00	11,507.00	12,118.00	
202-482.000-704.100	FICA - Employer's Share	655.82	747.00	747.00	791.00	
202-482.000-704.200	Medicare - Employer's Share	153.38	175.00	175.00	185.00	
202-482.000-705.000	Medical Insurance - ER	823.10	1,203.00	900.00	900.00	
202-482.000-705.100	Vision Benefits	7.99	7.00	7.00	7.00	
202-482.000-705.200	Dental Benefits	85.78	71.00	71.00	71.00	
202-482.000-706.000	Life Insurance - ER cost	44.41	55.00	55.00	55.00	
202-482.000-707.000	Retirement Contributions-ER	943.25	1,084.00	1,084.00	1,275.00	
202-482.000-707.100	Health Care Savings Plan - ER	321.09	361.00	425.00	510.00	
202-482.000-708.000	Sick & Accident Premiums-ER	140.19	172.00	172.00	172.00	
Totals for dept 482.000 - Administrative		13,751.59	15,382.00	15,143.00	16,084.00	
Dept 538.500 - Intercommunity storm drains						
202-538.500-801.700	Storm/Wtr Shed Permit Fees	10,270.82	11,055.00	11,055.00	13,540.00	
202-538.500-803.000	Drain Repairs	1,585.00	3,000.00	567.50	1,000.00	
Totals for dept 538.500 - Intercommunity storm drains		11,855.82	14,055.00	11,622.50	14,540.00	
TOTAL APPROPRIATIONS		1,139,634.79	1,330,868.32	1,048,702.05	1,781,699.88	
NET OF REVENUES/APPROPRIATIONS - FUND 202		62,049.67	(418,721.04)	(164,699.94)	(48,275.78)	
BEGINNING FUND BALANCE		318,467.57	380,517.24	380,517.24	215,817.30	
ENDING FUND BALANCE		380,517.24	(38,203.80)	215,817.30	167,541.52	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
ESTIMATED REVENUES						
Dept 000.000 - General						
203-000.000-528.000	Federal Grants - Other		129,000.00	129,000.00		
203-000.000-569.000	Act 51 Revenues	177,071.49	173,500.00	173,500.00	190,000.00	9
203-000.000-664.000	Interest Income	488.81	25.00	940.00	400.00	
203-000.000-675.000	Misc.		331.79	331.79		
Totals for dept 000.000 - General		177,560.30	302,856.79	303,771.79	190,400.00	
Dept 449.000 - Right of Way Telecomm						
203-449.000-546.000	Right of Way Telecomm	23,938.37	15,000.00	15,000.00	15,000.00	
Totals for dept 449.000 - Right of Way Telecomm		23,938.37	15,000.00	15,000.00	15,000.00	
Dept 478.000 - Snow & Ice Removal						
203-478.000-677.000	Reimbursements	2,152.73	1,400.00	2,488.44	2,200.00	
Totals for dept 478.000 - Snow & Ice Removal		2,152.73	1,400.00	2,488.44	2,200.00	
Dept 931.000 - Transfers IN						
203-931.000-699.204	Transfer IN from Municipal Street Fund	100,000.00	300,000.00	170,500.00	3,593,000.00	4,5
Totals for dept 931.000 - Transfers IN		100,000.00	300,000.00	170,500.00	3,593,000.00	
TOTAL ESTIMATED REVENUES		303,651.40	619,256.79	491,760.23	3,800,600.00	
APPROPRIATIONS						
Dept 228.000 - Information Technology						
203-228.000-801.000	Contractual Services	608.72	850.00	1,000.00		
Totals for dept 228.000 - Information Technology		608.72	850.00	1,000.00	0.00	
Dept 429.000 - Occupational Safety						
203-429.000-702.000	Wages		113.24	126.68		
203-429.000-704.100	FICA - Employer's Share		7.02	7.85		
203-429.000-704.200	Medicare - Employer's Share		1.64	1.83		
203-429.000-705.000	Medical Insurance - ER		6.27	6.27		
203-429.000-705.100	Vision Benefits		0.07	0.07		
203-429.000-705.200	Dental Benefits		0.84	0.84		
203-429.000-706.000	Life Insurance - ER cost	29	0.08	0.08		

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
203-429.000-707.000	Retirement Contributions-ER		1.34	2.68		
203-429.000-707.100	Health Care Savings Plan - ER		0.57	0.57		
203-429.000-708.000	Sick & Accident Premiums-ER		0.61	0.61		
203-429.000-941.000	Equipment Rental		49.36	49.36		
Totals for dept 429.000 - Occupational Safety		0.00	181.04	196.84	0.00	
Dept 449.500 - Right of Way - General						
203-449.500-930.000	Repairs and Maintenance	9,134.54	14,000.00	14,000.00	14,000.00	
Totals for dept 449.500 - Right of Way - General		9,134.54	14,000.00	14,000.00	14,000.00	
Dept 449.501 - Right of Way - Storms						
203-449.501-801.000	Contractual Services			50.30		
203-449.501-930.000	Repairs and Maintenance	871.64	1,500.00	1,500.00	1,000.00	
Totals for dept 449.501 - Right of Way - Storms		871.64	1,500.00	1,550.30	1,000.00	
Dept 455.000 - Local Street Projects						
203-455.000-801.400-455.100	Design Engineering-Winchester Village	65,043.72	120,990.00	180,000.00	11,000.00	4
203-455.000-801.400-455.101	Design Engineering-Winchester Woods	12,389.28	20,000.00	30,000.00	7,000.00	5
203-455.000-801.450-455.100	Construction Engineering-Winchr Village		140,000.00		2,325,000.00	4
203-455.000-801.450-455.101	Construction Engineering-Winchr Woods		60,000.00	10,000.00	1,250,000.00	5
Totals for dept 455.000 - Local Street Projects		77,433.00	340,990.00	220,000.00	3,593,000.00	
Dept 463.000 - Routine Maint - Streets						
203-463.000-702.000	Wages	21,700.64	30,851.00	26,000.00	28,792.00	
203-463.000-704.100	FICA - Employer's Share	1,360.29	1,921.00	1,600.00	1,795.00	
203-463.000-704.200	Medicare - Employer's Share	318.47	449.00	365.00	420.00	
203-463.000-705.000	Medical Insurance - ER	4,066.52	4,024.00	4,024.00	5,794.00	
203-463.000-705.100	Vision Benefits	44.16	50.00	50.00	57.00	
203-463.000-705.200	Dental Benefits	461.68	567.00	567.00	660.00	
203-463.000-706.000	Life Insurance - ER cost	72.58	88.00	88.00	84.00	
203-463.000-707.000	Retirement Contributions-ER	1,921.15	2,492.00	2,492.00	2,751.00	
203-463.000-707.100	Health Care Savings Plan - ER	228.91	484.00	484.00	595.00	
203-463.000-708.000	Sick & Accident Premiums-ER	446.23	545.00	545.00	510.00	
203-463.000-801.000	Contractual Services	160.59	300.00	300.00	240.00	
203-463.000-910.500	Workers Comp Insurance	1,549.65	1,000.00	1,000.00	936.00	
203-463.000-930.000	Repairs and Maintenance	6,684.40	100,000.00	100,000.00	5,200.00	
203-463.000-930.000-930.001	Repairs and Maintenance	30	129,000.00	129,000.00		

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
203-463.000-941.000	Equipment Rental	18,982.08	25,000.00	25,000.00	18,000.00	
203-463.000-960.000	Education and Training			182.67	182.67	
Totals for dept 463.000 - Routine Maint - Streets		57,997.35	296,771.00	291,697.67	66,016.67	
Dept 463.107 - Chelmsford - Seymour to Oakview						
203-463.107-801.450-463.107	Construction Engineering	460,417.43	49,301.74	49,301.74		
Totals for dept 463.107 - Chelmsford - Seymour to Oakview		460,417.43	49,301.74	49,301.74	0.00	
Dept 474.000 - Traffic Services						
203-474.000-702.000	Wages	2,327.59	5,459.00	2,550.00	882.00	
203-474.000-704.100	FICA - Employer's Share	146.67	338.00	217.00	55.00	
203-474.000-704.200	Medicare - Employer's Share	34.15	79.00	51.00	13.00	
203-474.000-705.000	Medical Insurance - ER	392.59	637.00	400.00	90.00	
203-474.000-705.100	Vision Benefits	5.79	12.00	7.00	1.00	
203-474.000-705.200	Dental Benefits	61.85	135.00	85.00	13.00	
203-474.000-706.000	Life Insurance - ER cost	7.38	15.00	8.00	2.00	
203-474.000-707.000	Retirement Contributions-ER	137.79	410.00	220.00	42.00	
203-474.000-707.100	Health Care Savings Plan - ER	20.51	77.00	45.00	11.00	
203-474.000-708.000	Sick & Accident Premiums-ER	47.06	97.00	45.00	12.00	
203-474.000-726.000	Supplies	189.32	8,000.00	3,000.00	1,000.00	
203-474.000-801.000	Contractual Services		574.32	8,000.00	8,000.00	
203-474.000-941.000	Equipment Rental	423.20	2,800.00	225.00	500.00	
Totals for dept 474.000 - Traffic Services		3,793.90	18,633.32	14,853.00	10,621.00	
Dept 478.000 - Snow & Ice Removal						
203-478.000-702.000	Wages	9,836.73	9,061.00	9,061.00	11,645.00	
203-478.000-704.100	FICA - Employer's Share	613.64	562.00	562.00	722.00	
203-478.000-704.200	Medicare - Employer's Share	143.39	131.00	131.00	169.00	
203-478.000-705.000	Medical Insurance - ER	1,842.32	1,497.00	2,000.00	2,178.00	
203-478.000-705.100	Vision Benefits	26.78	20.00	20.00	26.00	
203-478.000-705.200	Dental Benefits	277.51	230.00	230.00	296.00	
203-478.000-706.000	Life Insurance - ER cost	25.37	28.00	28.00	33.00	
203-478.000-707.000	Retirement Contributions-ER	661.78	699.00	699.00	979.00	
203-478.000-707.100	Health Care Savings Plan - ER	85.63	147.00	147.00	218.00	
203-478.000-708.000	Sick & Accident Premiums-ER	163.57	186.00	186.00	229.00	
203-478.000-726.000	Supplies	9,095.89	10,000.00	15,000.00	15,000.00	
203-478.000-941.000	Equipment Rental	15,983.55	17,000.00	10,000.00	11,000.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
Totals for dept 478.000 - Snow & Ice Removal		38,756.16	39,561.00	38,064.00	42,495.00	
Dept 482.000 - Administrative						
203-482.000-702.000	Wages	7,932.35	8,630.00	8,630.00	9,088.00	
203-482.000-704.100	FICA - Employer's Share	491.75	560.00	560.00	593.00	
203-482.000-704.200	Medicare - Employer's Share	115.08	131.00	131.00	139.00	
203-482.000-705.000	Medical Insurance - ER	617.31	902.00	902.00	675.00	
203-482.000-705.100	Vision Benefits	5.99	5.00	5.00	5.00	
203-482.000-705.200	Dental Benefits	64.35	53.00	45.00	53.00	
203-482.000-706.000	Life Insurance - ER cost	33.31	41.00	35.00	41.00	
203-482.000-707.000	Retirement Contributions-ER	707.22	813.00	715.00	956.00	
203-482.000-707.100	Health Care Savings Plan - ER	240.72	271.00	295.00	383.00	
203-482.000-708.000	Sick & Accident Premiums-ER	105.12	129.00	120.00	129.00	
Totals for dept 482.000 - Administrative		10,313.20	11,535.00	11,438.00	12,062.00	
Dept 538.500 - Intercommunity storm drains						
203-538.500-801.700	Storm/Wtr Shed Permit Fees	10,270.82	15,055.00	15,055.00	12,000.00	
203-538.500-803.000	Drain Repairs	1,585.00	2,000.00	567.50	1,200.00	
Totals for dept 538.500 - Intercommunity storm drains		11,855.82	17,055.00	15,622.50	13,200.00	
TOTAL APPROPRIATIONS		671,181.76	790,378.10	657,724.05	3,752,394.67	
NET OF REVENUES/APPROPRIATIONS - FUND 203		(367,530.36)	(171,121.31)	(165,963.82)	48,205.33	
BEGINNING FUND BALANCE		921,450.98	553,920.62	553,920.62	387,956.80	
ENDING FUND BALANCE		553,920.62	382,799.31	387,956.80	436,162.13	
Fund 204 - MUNICIPAL STREET FUND						
ESTIMATED REVENUES						
Dept 000.000 - General						
204-000.000-402.204	Current Tax Revenue Local St Millage	681,310.56	709,000.00	707,750.00	737,600.00	7
204-000.000-412.000	Delinquent Tax Revenue	941.88	150.00	70.00	50.00	
204-000.000-433.000	St-Charge in Lieu	1,436.86	1,488.00	1,488.00	1,430.00	
204-000.000-573.000	LCSA Share Taxes PA 80	28,525.39	9,890.00	9,890.00	11,000.00	
204-000.000-664.000	Interest Income	23.53	20.00	55.00	65.00	
204-000.000-698.XXX	Bond Proceeds GO Tax Bonds Series	0.00	0.00	0.00	6,400,000.00	26
Totals for dept 000.000 - General		712,238.22	720,548.00	719,253.00	7,150,145.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
TOTAL ESTIMATED REVENUES		712,238.22	720,548.00	719,253.00	7,150,145.00	
APPROPRIATIONS						
Dept 905.000 - Debt Service						
204-905.000-991.354	GO Tax Bond 2017 Principal Payment	146,300.00	150,150.00	150,150.00	157,850.00	
204-905.000-995.354	GO Tax Bond 2017 Interest Expense	22,724.62	19,872.00	19,872.00	16,718.63	
204-905.000-996.354	GO Tax Bond 2017 Agent Fees	385.00	380.00	380.00	385.00	
Totals for dept 905.000 - Debt Service		169,409.62	170,402.00	170,402.00	174,953.63	
Dept 965.000 - Transfers Out						
204-965.000-998.202	Trf Out to Major Street Fund	400,000.00				
204-965.000-998.203	Trf Out to Local Street Fund	100,000.00	300,000.00	170,500.00	3,593,000.00	5
Totals for dept 965.000 - Transfers Out		500,000.00	300,000.00	170,500.00	3,593,000.00	
TOTAL APPROPRIATIONS		669,409.62	470,402.00	340,902.00	3,767,953.63	
NET OF REVENUES/APPROPRIATIONS - FUND 204		42,828.60	250,146.00	378,351.00	3,382,191.37	
BEGINNING FUND BALANCE		69,324.36	112,152.96	112,152.96	490,503.96	
ENDING FUND BALANCE		112,152.96	362,298.96	490,503.96	3,872,695.33	
Fund 226 - Garbage Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
226-000.000-402.000	Current Tax Revenue	424,849.40	435,000.00	443,000.00	460,200.00	7
226-000.000-412.000	Delinquent Tax Revenue	592.34	110.00	50.00	40.00	
226-000.000-433.000	St-Charge in Lieu	915.21	915.00	915.00	880.00	
226-000.000-445.000	Late Payment Interest Revenue	4,493.00	3,000.00	3,020.00	3,000.00	
226-000.000-528.000	Federal Grants - Other	2,240.63				
226-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	18,035.20	6,250.00	6,600.00	6,600.00	
226-000.000-664.000	Interest Income	231.02	10.00	2,445.00	1,200.00	
226-000.000-675.000	Misc.		882.91	882.91		
Totals for dept 000.000 - General		451,356.80	446,167.91	456,912.91	471,920.00	
TOTAL ESTIMATED REVENUES		451,356.80	446,167.91	456,912.91	471,920.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
APPROPRIATIONS						
Dept 101.000 - Council						
226-101.000-702.000	Wages	1,934.10	1,955.00	2,250.00	2,016.00	
226-101.000-704.100	FICA - Employer's Share	120.13	141.00	140.00	148.00	
226-101.000-704.200	Medicare - Employer's Share	28.15	33.00	32.75	35.00	
226-101.000-726.000	Supplies	64.37	100.00	25.00	50.00	
226-101.000-910.200	General Liability Insurance	997.38	1,067.20	1,000.00	1,060.00	
226-101.000-910.500	Workers Comp Insurance	3.32	1.93	2.00	2.00	
226-101.000-960.000	Education and Training	400.24	698.00	850.00	640.00	
Totals for dept 101.000 - Council		3,547.69	3,996.13	4,299.75	3,951.00	
Dept 172.000 - Executive						
226-172.000-702.000	Wages	4,893.47	5,033.00	5,033.00	5,299.00	
226-172.000-704.100	FICA - Employer's Share	325.56	324.00	324.00	343.00	
226-172.000-704.200	Medicare - Employer's Share	76.03	76.00	76.00	80.00	
226-172.000-705.000	Medical Insurance - ER	793.75	816.00	850.00	917.00	
226-172.000-705.100	Vision Benefits	7.57	8.00	8.00	8.00	
226-172.000-705.200	Dental Benefits	88.28	90.00	90.00	90.00	
226-172.000-706.000	Life Insurance - ER cost	22.20	23.00	23.00	23.00	
226-172.000-707.000	Retirement Contributions-ER	474.05	471.00	580.00	554.00	
226-172.000-707.100	Health Care Savings Plan - ER	159.06	157.00	225.00	222.00	
226-172.000-708.000	Sick & Accident Premiums-ER	70.10	72.00	72.00	72.00	
226-172.000-726.000	Supplies	11.47				
226-172.000-801.000	Contractual Services	776.45	525.00	525.00	525.00	18
226-172.000-850.000	Communications	8.75	10.00	10.00	10.00	
226-172.000-910.200	General Liability Insurance	975.23	1,043.50	1,220.00	317.50	
226-172.000-910.500	Workers Comp Insurance	69.81	50.00	40.00	35.00	
226-172.000-940.000	Vehicle and Travel Expense	348.32	370.00	370.00	370.00	
226-172.000-960.000	Education and Training	16.40	50.00	50.00	50.00	
226-172.000-961.000	Miscellaneous	7.02	40.00	40.00		
Totals for dept 172.000 - Executive		9,123.52	9,158.50	9,536.00	8,915.50	
Dept 215.000 - Administration and Clerk						
226-215.000-702.000	Wages	2,461.26	578.00	605.00	782.11	
226-215.000-704.100	FICA - Employer's Share	152.54	36.00	37.51	48.03	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
226-215.000-704.200	Medicare - Employer's Share	35.66	8.00	8.77	11.35	
226-215.000-705.000	Medical Insurance - ER				41.37	
226-215.000-705.100	Vision Benefits				0.45	
226-215.000-705.200	Dental Benefits				4.85	
226-215.000-706.000	Life Insurance - ER cost	17.79	5.00	5.61	6.48	
226-215.000-707.000	Retirement Contributions-ER	224.96	52.00	61.00	78.21	
226-215.000-707.100	Health Care Savings Plan - ER	77.21	17.00	24.18	31.48	
226-215.000-708.000	Sick & Accident Premiums-ER	48.41	12.00	18.85	17.16	
226-215.000-726.000	Supplies		50.00	50.00	50.00	
226-215.000-745.000	Postage	497.44	600.00	600.00	600.00	
226-215.000-801.000	Contractual Services	2.29		25.21	193.69	
226-215.000-900.000	Printing and Publishing	868.83	731.00	731.00	730.00	
226-215.000-960.000	Education and Training	13.53	70.00	45.00	327.00	
Totals for dept 215.000 - Administration and Clerk		4,399.92	2,159.00	2,212.13	2,922.20	
Dept 228.000 - Information Technology						
226-228.000-726.000	Supplies		20.00			
226-228.000-801.000	Contractual Services	1,289.68	1,660.00	1,800.00	2,640.00	
226-228.000-976.000	Equipment		500.00	250.00	109.60	
Totals for dept 228.000 - Information Technology		1,289.68	2,180.00	2,050.00	2,749.60	
Dept 253.000 - Treasurer						
226-253.000-702.000	Wages	8,487.53	6,340.00	6,340.00	6,598.00	
226-253.000-704.100	FICA - Employer's Share	537.38	393.00	393.00	409.00	
226-253.000-704.200	Medicare - Employer's Share	125.67	92.00	92.00	96.00	
226-253.000-705.000	Medical Insurance - ER	1,201.97	953.00	953.00	1,016.00	
226-253.000-705.100	Vision Benefits	12.36	10.00	10.00	10.00	
226-253.000-705.200	Dental Benefits	126.61	109.00	109.00	109.00	
226-253.000-706.000	Life Insurance - ER cost	36.39	23.00	23.00	24.00	
226-253.000-707.000	Retirement Contributions-ER	656.47	517.00	517.00	558.00	
226-253.000-707.100	Health Care Savings Plan - ER	93.35	77.00	77.00	96.00	
226-253.000-708.000	Sick & Accident Premiums-ER	148.76	111.00	110.00	115.00	
226-253.000-726.000	Supplies	289.20	300.00	300.00	300.00	
226-253.000-745.000	Postage	162.75	210.00	210.00	210.00	
226-253.000-801.000	Contractual Services	8,361.07	10,000.00	10,000.00	4,662.00	17
226-253.000-805.000	Bank Fees	26.80	50.00	60.00	25.00	
226-253.000-910.300	Insurance and Bonds	10.00	15.60	15.00	15.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
226-253.000-940.000	Vehicle and Travel Expense	51.76	55.00	55.00	55.00	
226-253.000-960.000	Education and Training	44.50	100.00	100.00	100.00	
226-253.000-961.000	Miscellaneous	6.00	30.43	30.43	30.00	
Totals for dept 253.000 - Treasurer		20,378.57	19,386.03	19,394.43	14,428.00	

Dept 265.000 - Facilities - City Hall

226-265.000-702.000	Wages	618.08	849.00	750.00	397.00	
226-265.000-704.100	FICA - Employer's Share	40.62	53.00	46.50	25.00	
226-265.000-704.200	Medicare - Employer's Share	11.05	12.00	10.90	6.00	
226-265.000-705.000	Medical Insurance - ER	138.55		125.00	73.00	
226-265.000-705.100	Vision Benefits	1.22		1.15	1.00	
226-265.000-705.200	Dental Benefits	11.89		13.00	9.00	
226-265.000-706.000	Life Insurance - ER cost	2.28		2.85	1.00	
226-265.000-707.000	Retirement Contributions-ER	51.34		50.00	26.00	
226-265.000-707.100	Health Care Savings Plan - ER	7.88		13.50	7.00	
226-265.000-708.000	Sick & Accident Premiums-ER	12.70		13.50	7.00	
226-265.000-726.000	Supplies	229.21	300.00	200.00	200.00	
226-265.000-850.000	Communications	576.02	565.00	600.00	600.00	
226-265.000-910.100	Property Insurance	228.09	262.00	262.00	262.00	
226-265.000-910.500	Workers Comp Insurance	38.10	22.00	22.00	20.00	
226-265.000-920.000	Utilities	982.15	900.00	1,000.00	1,100.00	
226-265.000-930.000	Repairs and Maintenance	835.12	1,800.00	1,800.00	1,877.00	
226-265.000-930.000-930.001	Repairs and Maintenance	2,240.63				
226-265.000-941.000	Equipment Rental	192.03	200.00	100.00	100.00	
Totals for dept 265.000 - Facilities - City Hall		6,216.96	4,963.00	5,010.40	4,711.00	

Dept 528.000 - Sanitation Collection

226-528.000-702.000	Wages	3,002.39	3,242.00	3,242.00	2,898.00	
226-528.000-704.100	FICA - Employer's Share	185.45	207.00	207.00	186.00	
226-528.000-704.200	Medicare - Employer's Share	43.24	48.00	48.00	44.00	
226-528.000-705.000	Medical Insurance - ER	227.26	391.00	391.00	284.00	
226-528.000-705.100	Vision Benefits	2.09	3.00	3.00	3.00	
226-528.000-705.200	Dental Benefits	22.74	36.00	36.00	30.00	
226-528.000-706.000	Life Insurance - ER cost	8.39	12.00	12.00	11.00	
226-528.000-707.000	Retirement Contributions-ER	186.00	254.00	254.00	265.00	
226-528.000-707.100	Health Care Savings Plan - ER	57.91	77.00	77.00	99.00	
226-528.000-708.000	Sick & Accident Premiums-ER	29.96	49.00	49.00	43.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
226-528.000-801.000	Contractual Services	298,320.49	310,000.00	300,000.00	310,000.00	20
226-528.000-910.500	Workers Comp Insurance	622.22	300.00	300.00	312.00	
226-528.000-941.000	Equipment Rental	11,150.42	10,000.00	11,000.00	12,200.00	
Totals for dept 528.000 - Sanitation Collection		313,858.56	324,619.00	315,619.00	326,375.00	
Dept 530.000 - Wood Chipping						
226-530.000-702.000	Wages	18,804.06	34,086.00	34,086.00	22,953.00	
226-530.000-704.100	FICA - Employer's Share	1,174.58	2,122.00	2,122.00	1,430.00	
226-530.000-704.200	Medicare - Employer's Share	274.97	496.00	496.00	334.00	
226-530.000-705.000	Medical Insurance - ER	2,970.45	4,227.00	4,227.00	2,919.00	
226-530.000-705.100	Vision Benefits	43.93	54.00	54.00	41.00	
226-530.000-705.200	Dental Benefits	463.73	607.00	607.00	466.00	
226-530.000-706.000	Life Insurance - ER cost	64.34	89.00	89.00	59.00	
226-530.000-707.000	Retirement Contributions-ER	3,956.49	5,365.00	5,365.00	5,119.00	
226-530.000-707.100	Health Care Savings Plan - ER	247.32	490.00	490.00	415.00	
226-530.000-708.000	Sick & Accident Premiums-ER	392.83	558.00	558.00	378.00	
226-530.000-726.000	Supplies	78.57	200.00	150.00	150.00	
226-530.000-801.000	Contractual Services	108.50	100.00	130.00	130.00	
226-530.000-910.500	Workers Comp Insurance	622.22	413.50	413.50	312.00	
226-530.000-930.000	Repairs and Maintenance	437.54	600.00	1,400.00	1,400.00	
226-530.000-941.000	Equipment Rental	20,517.57	18,700.00	20,000.00	20,000.00	
Totals for dept 530.000 - Wood Chipping		50,157.10	68,107.50	70,187.50	56,106.00	
Dept 782.000 - Facilities - Abrams Park						
226-782.000-702.000	Wages	6,806.75	8,015.00	9,000.00	10,249.00	
226-782.000-704.100	FICA - Employer's Share	424.36	497.00	558.00	635.00	
226-782.000-704.200	Medicare - Employer's Share	99.37	116.00	130.50	149.00	
226-782.000-705.000	Medical Insurance - ER	1,150.37	1,125.00	1,750.00	1,918.00	
226-782.000-705.100	Vision Benefits	15.03	14.00	21.50	23.00	
226-782.000-705.200	Dental Benefits	152.26	154.00	242.00	268.00	
226-782.000-706.000	Life Insurance - ER cost	18.44	20.00	28.00	30.00	
226-782.000-707.000	Retirement Contributions-ER	471.80	460.00	580.00	821.00	
226-782.000-707.100	Health Care Savings Plan - ER	58.71	107.00	118.00	196.00	
226-782.000-708.000	Sick & Accident Premiums-ER	120.93	137.00	190.00	198.00	
226-782.000-941.000	Equipment Rental	2,215.99	2,000.00	2,500.00	2,500.00	
Totals for dept 782.000 - Facilities - Abrams Park		11,534.01	12,645.00	15,118.00	16,987.00	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
Dept 783.000 - Facilities - Elms Rd Park						
226-783.000-702.000	Wages	8,500.46	10,773.00	10,773.00	11,649.00	
226-783.000-704.100	FICA - Employer's Share	529.43	668.00	668.00	722.00	
226-783.000-704.200	Medicare - Employer's Share	123.54	156.00	156.00	169.00	
226-783.000-705.000	Medical Insurance - ER	1,520.67	1,397.00	1,700.00	2,046.00	
226-783.000-705.100	Vision Benefits	19.76	18.00	25.00	25.00	
226-783.000-705.200	Dental Benefits	202.32	208.00	270.00	288.00	
226-783.000-706.000	Life Insurance - ER cost	24.14	26.00	30.00	32.00	
226-783.000-707.000	Retirement Contributions-ER	586.94	618.00	680.00	892.00	
226-783.000-707.100	Health Care Savings Plan - ER	73.02	139.00	145.00	211.00	
226-783.000-708.000	Sick & Accident Premiums-ER	158.42	178.00	223.00	214.00	
226-783.000-941.000	Equipment Rental	3,028.77	3,100.00	3,300.00	3,300.00	
Totals for dept 783.000 - Facilities - Elms Rd Park		14,767.47	17,281.00	17,970.00	19,548.00	

TOTAL APPROPRIATIONS	435,273.48	464,495.16	461,397.21	456,693.30
----------------------	------------	------------	------------	------------

NET OF REVENUES/APPROPRIATIONS - FUND 226	16,083.32	(18,327.25)	(4,484.30)	15,226.70
BEGINNING FUND BALANCE	354,103.54	370,186.86	370,186.86	365,702.56
ENDING FUND BALANCE	370,186.86	351,859.61	365,702.56	380,929.26

FUND BALANCE DETAIL:

Assigned Fund Balance	243,545.00	38
Unassigned Fund Balance	137,384.26	

Fund 248 - Downtown Development Fund

ESTIMATED REVENUES

Dept 000.000 - General

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

TOTAL ESTIMATED REVENUES	93,872.25	100,004.00	108,899.65	167,754.50
--------------------------	-----------	------------	------------	------------

APPROPRIATIONS

Dept 173.000 - DDA Administration

248-173.000-745.000	Postage	38	0.51	4.00	3.00	3.00
---------------------	---------	----	------	------	------	------

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
248-173.000-801.000	Contractual Services			2,500.00	20,000.00	32
248-173.000-825.000	Admin Services	2,500.00	2,500.00	2,500.00	5,000.00	
248-173.000-961.000	Miscellaneous	1,300.00	2,000.00	2,000.00	300.00	32
Totals for dept 173.000 - DDA Administration		3,800.51	4,504.00	7,003.00	25,303.00	
Dept 728.000 - Economic Development						
248-728.000-801.000	Contractual Services		23,125.00	10,000.00	33,375.00	30,33
248-728.000-961.000	Miscellaneous		282.58	282.58		
Totals for dept 728.000 - Economic Development		0.00	23,407.58	10,282.58	33,375.00	
Dept 728.002 - Streetscape						
248-728.002-726.000	Supplies		3,628.21	3,675.00	500.00	
248-728.002-801.000	Contractual Services		1,000.00	1,000.00		
248-728.002-967.101	Contribution to General Fund	40,000.00	40,000.00	40,000.00	40,000.00	13
248-728.002-968.000	Depreciation Expense	944.29	1,000.00			
Totals for dept 728.002 - Streetscape		40,944.29	45,628.21	44,675.00	40,500.00	
Dept 728.003 - Facade Program						
248-728.003-801.000	Contractual Services		12,500.00	12,500.00	12,500.00	
Totals for dept 728.003 - Facade Program		0.00	12,500.00	12,500.00	12,500.00	
Dept 728.004 - Family Movie Night						
248-728.004-726.000	Supplies	(612.00)	3,000.00	3,000.00	2,000.00	
248-728.004-801.000	Contractual Services	2,780.00	2,750.00	3,050.00	5,000.00	
248-728.004-968.000	Depreciation Expense	1,793.75	1,210.00	1,793.75	1,793.75	
Totals for dept 728.004 - Family Movie Night		3,961.75	6,960.00	7,843.75	8,793.75	
TOTAL APPROPRIATIONS		48,706.55	92,999.79	82,304.33	120,471.75	
NET OF REVENUES/APPROPRIATIONS - FUND 248		45,165.70	7,004.21	26,595.32	47,282.75	
BEGINNING FUND BALANCE		51,704.65	96,870.35	96,870.35	123,465.67	
ENDING FUND BALANCE		96,870.35	103,874.56	123,465.67	170,748.42	
FUND BALANCE DETAIL:						
Assigned Fund Balance					41,937.00	38
Unassigned Fund Balance					128,811.42	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
ESTIMATED REVENUES						
Dept 931.000 - Transfers IN						
401-931.000-699.101	Transfer In from Genl Fund	0.00	0.00	0.00	55,000.00	34
401-931.000-699.590	Transfer IN from Water Fund	0.00	0.00	0.00	2,500.00	34
401-931.000-699.591	Transfer IN from Sewer Fund	0.00	0.00	0.00	2,500.00	34
Totals for dept 931.000 - Transfers IN		0.00	0.00	0.00	60,000.00	
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	60,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 401					60,000.00	
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	
ENDING FUND BALANCE		0.00	0.00	0.00	60,000.00	
Fund 402 - Fire Equip Replacement Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
402-000.000-664.000	Interest Income	390.55	75.00	1,100.00	2,000.00	
Totals for dept 000.000 - General		390.55	75.00	1,100.00	2,000.00	
Dept 931.000 - Transfers IN						
402-931.000-699.101	Transfer In from Genl Fund	107,000.00	155,000.00	160,000.00	226,000.00	14
Totals for dept 931.000 - Transfers IN		107,000.00	155,000.00	160,000.00	226,000.00	
TOTAL ESTIMATED REVENUES		107,390.55	155,075.00	161,100.00	228,000.00	
APPROPRIATIONS						
Dept 336.000 - Fire Department						
402-336.000-976.000	Equipment	60,000.00	615,162.50	273,555.00	341,617.50	
Totals for dept 336.000 - Fire Department		60,000.00	615,162.50	273,555.00	341,617.50	
TOTAL APPROPRIATIONS		60,000.00	615,162.50	273,555.00	341,617.50	
NET OF REVENUES/APPROPRIATIONS - FUND 402		47,390.55	(460,087.50)	(112,455.00)	(113,617.50)	
BEGINNING FUND BALANCE		182,089.57	229,480.12	229,480.12	117,025.12	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
-----------	-------------	---------------------	------------------------------	----------------------------------	----------------------------------	-------

ENDING FUND BALANCE		229,480.12	(230,607.38)	117,025.12	3,407.62	
---------------------	--	------------	--------------	------------	----------	--

Fund 590 - Sanitary Sewer Fund

ESTIMATED REVENUES

Dept 000.000 - General

590-000.000-528.000	Federal Grants - Other	5,601.56				
590-000.000-664.000	Interest Income	2,227.97	600.00	9,940.00	10,077.50	15
590-000.000-675.000	Misc.	57.99	2,153.22	6,528.22		
Totals for dept 000.000 - General		7,887.52	2,753.22	16,468.22	10,077.50	

Dept 536.000 - Sewer System

590-536.000-601.000	Metered Services	501,453.77	458,000.00	535,000.00	540,000.00	
590-536.000-605.000	Sewer Fees	829,901.36	825,000.00	829,000.00	829,000.00	
590-536.000-606.000	Sewer Inspection Fees	70.00	140.00	210.00	200.00	
590-536.000-607.000	Tap Fees	3,400.00	12,000.00	10,000.00	5,000.00	
590-536.000-658.000	Penalty - Late Fee	6,957.80	6,000.00	11,015.00	8,800.00	
Totals for dept 536.000 - Sewer System		1,341,782.93	1,301,140.00	1,385,225.00	1,383,000.00	

TOTAL ESTIMATED REVENUES

1,349,670.45	1,303,893.22	1,401,693.22	1,393,077.50
--------------	--------------	--------------	--------------

APPROPRIATIONS

Dept 101.000 - Council

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

Dept 172.000 - Executive

590-172.000-702.000	Wages	19,573.73	20,131.00	20,131.00	21,198.00	
590-172.000-704.100	FICA - Employer's Share	1,313.60	1,298.00	1,298.00	1,374.00	
590-172.000-704.200	Medicare - Employer's Share	307.14	304.00	304.00	321.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
590-172.000-705.000	Medical Insurance - ER	3,175.12	3,263.00	3,700.00	3,667.00	
590-172.000-705.100	Vision Benefits	30.34	31.00	34.75	31.00	
590-172.000-705.200	Dental Benefits	353.04	361.00	405.00	361.00	
590-172.000-706.000	Life Insurance - ER cost	88.78	91.00	100.00	91.00	
590-172.000-707.000	Retirement Contributions-ER	1,833.32	1,884.00	2,350.00	2,216.00	
590-172.000-707.100	Health Care Savings Plan - ER	642.15	628.00	900.00	886.00	
590-172.000-708.000	Sick & Accident Premiums-ER	280.31	287.00	320.00	287.00	
590-172.000-726.000	Supplies	28.69	25.00			
590-172.000-801.000	Contractual Services	2,048.67	1,300.00	3,550.00	1,054.39	18
590-172.000-910.200	General Liability Insurance	2,438.08	2,609.00	3,100.00	3,100.00	
590-172.000-910.500	Workers Comp Insurance	175.03	100.00	100.00	86.00	
590-172.000-940.000	Vehicle and Travel Expense	1,614.53	1,680.00	1,680.00	1,680.00	
590-172.000-960.000	Education and Training	41.00	100.00	100.00	100.00	
590-172.000-961.000	Miscellaneous	77.53	150.00	150.00	150.00	
Totals for dept 172.000 - Executive		34,021.06	34,242.00	38,222.75	36,602.39	
Dept 215.000 - Administration and Clerk						
590-215.000-702.000	Wages	10,609.12	5,776.00	5,776.00	4,821.12	
590-215.000-704.100	FICA - Employer's Share	657.89	358.00	358.00	484.51	
590-215.000-704.200	Medicare - Employer's Share	154.00	84.00	84.00	113.51	
590-215.000-705.000	Medical Insurance - ER				413.68	
590-215.000-705.100	Vision Benefits				4.52	
590-215.000-705.200	Dental Benefits				48.52	
590-215.000-706.000	Life Insurance - ER cost	75.44	45.00	45.00	59.80	
590-215.000-707.000	Retirement Contributions-ER	920.32	520.00	520.00	782.11	
590-215.000-707.100	Health Care Savings Plan - ER	328.26	173.00	190.00	312.85	
590-215.000-708.000	Sick & Accident Premiums-ER	205.90	124.00	124.00	169.62	
590-215.000-745.000	Postage	722.84	1,100.00	1,200.00	1,400.00	
590-215.000-801.000	Contractual Services	5.73		63.02	1,728.54	
590-215.000-900.000	Printing and Publishing	2,172.06	1,827.50	1,827.50	1,900.00	
590-215.000-960.000	Education and Training	33.81	75.00	75.00	812.50	
Totals for dept 215.000 - Administration and Clerk		15,885.37	10,082.50	10,262.52	13,051.28	
Dept 228.000 - Information Technology						
590-228.000-726.000	Supplies		50.00	50.00	50.00	
590-228.000-801.000	Contractual Services	3,616.61	6,990.00	6,000.00	9,390.00	
590-228.000-976.000	Equipment	42 974.47	1,250.00	1,250.00	500.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
Totals for dept 228.000 - Information Technology		4,591.08	8,290.00	7,300.00	9,940.00	
Dept 253.000 - Treasurer						
590-253.000-702.000	Wages	33,860.68	37,667.00	42,000.00	40,623.22	
590-253.000-704.100	FICA - Employer's Share	2,137.43	2,335.00	2,604.00	2,519.10	
590-253.000-704.200	Medicare - Employer's Share	499.99	546.00	609.00	588.70	
590-253.000-705.000	Medical Insurance - ER	4,176.14	3,647.00	6,333.00	4,818.74	
590-253.000-705.100	Vision Benefits	42.33	45.00	62.85	48.90	
590-253.000-705.200	Dental Benefits	432.64	469.00	655.00	511.70	
590-253.000-706.000	Life Insurance - ER cost	140.28	134.00	206.45	149.96	
590-253.000-707.000	Retirement Contributions-ER	2,346.19	2,648.00	3,683.00	3,146.42	
590-253.000-707.100	Health Care Savings Plan - ER	214.45	255.00	349.50	374.97	
590-253.000-708.000	Sick & Accident Premiums-ER	524.81	549.00	785.00	601.32	
590-253.000-726.000	Supplies	433.89	800.00	800.00	800.00	
590-253.000-745.000	Postage	209.07	400.00	400.00	400.00	
590-253.000-801.000	Contractual Services	10,902.69	13,040.00	12,000.00	11,653.00	17
590-253.000-805.000	Bank Fees	67.01	160.00	50.00	50.00	
590-253.000-910.300	Insurance and Bonds	25.00	39.00	39.00	39.00	
590-253.000-940.000	Vehicle and Travel Expense	155.25	210.00	210.00	210.00	
590-253.000-960.000	Education and Training	111.25	250.00	250.00	250.00	
590-253.000-961.000	Miscellaneous	15.00	76.09	76.09		
Totals for dept 253.000 - Treasurer		56,294.10	63,270.09	71,112.89	66,785.03	
Dept 265.000 - Facilities - City Hall						
590-265.000-702.000	Wages	1,543.40	1,894.00	1,300.00	1,148.00	
590-265.000-704.100	FICA - Employer's Share	98.26	117.00	80.60	71.00	
590-265.000-704.200	Medicare - Employer's Share	26.98	27.00	19.00	17.00	
590-265.000-705.000	Medical Insurance - ER	309.09		283.64	206.00	
590-265.000-705.100	Vision Benefits	3.05		2.59	2.00	
590-265.000-705.200	Dental Benefits	29.65		29.15	26.00	
590-265.000-706.000	Life Insurance - ER cost	5.75		5.80	3.00	
590-265.000-707.000	Retirement Contributions-ER	115.48		98.20	82.00	
590-265.000-707.100	Health Care Savings Plan - ER	19.46		28.50	20.00	
590-265.000-708.000	Sick & Accident Premiums-ER	31.68		30.95	22.00	
590-265.000-726.000	Supplies	513.89	600.00	400.00	400.00	
590-265.000-850.000	Communications	1,427.22	1,425.00	1,525.00	1,525.00	
590-265.000-910.100	Property Insurance	43 570.23	653.00	653.00	650.00	

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

Dept 536.000 - Sewer System

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

Dept 537.000 - Sewer Lift Stations

590-537.000-702.000	Wages	2,391.24	2,816.00	2,816.00	2,269.00	
590-537.000-704.100	FICA - Employer's Share	150.47	180.00	180.00	147.00	
590-537.000-704.200	Medicare - Employer's Share	44 35.16	42.00	42.00	34.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
590-537.000-705.000	Medical Insurance - ER	434.09	383.00	525.00	183.00	
590-537.000-705.100	Vision Benefits	3.95	3.00	4.10	2.00	
590-537.000-705.200	Dental Benefits	42.91	36.00	45.00	17.00	
590-537.000-706.000	Life Insurance - ER cost	10.90	12.00	13.20	10.00	
590-537.000-707.000	Retirement Contributions-ER	207.15	253.00	253.00	229.00	
590-537.000-707.100	Health Care Savings Plan - ER	64.23	75.00	80.00	90.00	
590-537.000-708.000	Sick & Accident Premiums-ER	46.54	48.00	60.00	34.00	
590-537.000-726.000	Supplies	3.72				
590-537.000-801.000	Contractual Services		1,000.00			
590-537.000-920.000	Utilities	4,486.77	4,450.00	3,700.00	4,450.00	
590-537.000-930.000	Repairs and Maintenance	1,851.78	3,500.00	4,515.00	3,500.00	
590-537.000-941.000	Equipment Rental	236.06	300.00	300.00	200.00	
Totals for dept 537.000 - Sewer Lift Stations		9,964.97	13,098.00	12,533.30	11,165.00	
Dept 542.000 - Read and Bill						
590-542.000-702.000	Wages	26,339.37	16,567.00	25,875.00	28,338.00	
590-542.000-704.100	FICA - Employer's Share	1,710.14	1,027.00	1,604.00	1,757.00	
590-542.000-704.200	Medicare - Employer's Share	414.95	240.00	375.19	411.00	
590-542.000-705.000	Medical Insurance - ER	7,744.49	5,496.00	9,200.00	8,021.00	
590-542.000-705.100	Vision Benefits	66.31	37.00	76.00	60.00	
590-542.000-705.200	Dental Benefits	695.02	382.00	800.00	652.00	
590-542.000-706.000	Life Insurance - ER cost	103.78	64.00	112.00	91.00	
590-542.000-707.000	Retirement Contributions-ER	14,610.58	17,694.00	19,356.00	20,240.00	
590-542.000-707.100	Health Care Savings Plan - ER	507.42	336.00	567.00	601.00	
590-542.000-708.000	Sick & Accident Premiums-ER	616.26	354.00	658.00	557.00	
590-542.000-726.000	Supplies	927.87	600.00	500.00	500.00	
590-542.000-745.000	Postage	2,364.62	2,400.00	2,500.00	2,600.00	
590-542.000-801.000	Contractual Services	760.25	1,000.00	1,000.00	1,000.00	
590-542.000-941.000	Equipment Rental	2,504.64	1,900.00	2,100.00	2,100.00	
Totals for dept 542.000 - Read and Bill		59,365.70	48,097.00	64,723.19	66,928.00	
Dept 543.310 - Sewer District Rehabilitation						
590-543.310-801.000-543.310	Contractual Services	7,020.00	161.00	161.00		
Totals for dept 543.310 - Sewer District Rehabilitation		7,020.00	161.00	161.00	0.00	
Dept 543.400 - Reline Existing Sewers						
590-543.400-930.000-543.410	Repairs and Maintenance	45	678,381.90	678,381.90		

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
Totals for dept 543.400 - Reline Existing Sewers		0.00	678,381.90	678,381.90	0.00	
Dept 543.401 - Flush & TV Sewers						
590-543.401-930.000-543.401	Repairs and Maintenance	231,984.40	0.00	0.00	0.00	
Totals for dept 543.401 - Flush & TV Sewers		231,984.40	0.00	0.00	0.00	
Dept 850.000 - Other Functions						
590-850.000-955.000	OPEB Expense	11,559.00	8,000.00	8,000.00	8,000.00	
Totals for dept 850.000 - Other Functions		11,559.00	8,000.00	8,000.00	8,000.00	
Dept 965.000 - Transfers Out						
590-965.000-998.401	Trf Out to Capital Projects Fd	0.00	0.00	0.00	2,500.00	34
Totals for dept 965.000 - Transfers Out		0.00	0.00	0.00	2,500.00	
TOTAL APPROPRIATIONS		1,509,682.52	2,041,699.33	2,163,981.89	1,396,721.20	
NET OF REVENUES/APPROPRIATIONS - FUND 590		(160,012.07)	(737,806.11)	(762,288.67)	(3,643.70)	
BEGINNING FUND BALANCE		7,742,177.72	7,582,165.65	7,582,165.65	6,819,876.98	
ENDING FUND BALANCE		7,582,165.65	6,844,359.54	6,819,876.98	6,816,233.28	
FUND BALANCE DETAIL:						
Net Investment in Fixed Assets					6,069,266.00	
Adj for Dist 3 Proj Exp Capitalized					161.00	
Assigned Fund Balance					500,000.00	38
Unassigned Fund Balance					247,128.28	
*Adjust for Depr Exp & OPEB Exp					328,000.00	
Adjusted Unassigned Fund Balance					575,128.28	
Fund 591 - Water Supply Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
591-000.000-528.000	Federal Grants - Other	5,601.56				
591-000.000-664.000	Interest Income	1,571.03	1,100.00	11,660.00	9,000.00	
591-000.000-675.000	Misc.	58.00	3,193.91	3,193.91		
Totals for dept 000.000 - General		7,230.59	4,293.91	14,853.91	9,000.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
591-540.000-600.000	Water Fees	634,418.46	640,000.00	630,000.00	630,000.00	
591-540.000-601.000	Metered Services	1,606,458.79	1,600,000.00	1,630,000.00	1,635,000.00	
591-540.000-602.000	Hydrant Rental	950.00	950.00	950.00	950.00	
591-540.000-603.000	Service Fees	2,851.14	520.00	13,500.00	7,800.00	
591-540.000-607.000	Tap Fees	10,050.00	14,000.00	15,750.00	12,000.00	
591-540.000-627.000	Charges for Services	228.00	400.00	108.00		
591-540.000-658.000	Penalty - Late Fee	11,973.07	9,500.00	20,000.00	15,000.00	
Totals for dept 540.000 - Water System		2,266,929.46	2,265,370.00	2,310,308.00	2,300,750.00	

Dept 543.230 - Water Main Repair USDA Grant

591-543.230-525.000-543.230	USDA Water Main Grant	1,075,411.86	550,125.16	611,538.91	
Totals for dept 543.230 - Water Main Repair USDA Grant		1,075,411.86	550,125.16	611,538.91	0.00

TOTAL ESTIMATED REVENUES

3,349,571.91	2,819,789.07	2,936,700.82	2,309,750.00
--------------	--------------	--------------	--------------

APPROPRIATIONS

Dept 101.000 - Council

591-101.000-702.000	Wages	4,834.09	8,010.00	7,000.00	5,040.00
591-101.000-704.100	FICA - Employer's Share	299.80	497.00	434.00	312.00
591-101.000-704.200	Medicare - Employer's Share	70.12	116.00	101.50	73.00
591-101.000-726.000	Supplies	160.92	200.00	100.00	50.00
591-101.000-910.200	General Liability Insurance	2,493.44	2,668.00	2,270.00	2,300.00
591-101.000-910.500	Workers Comp Insurance	7.30	4.82	4.85	5.00
591-101.000-960.000	Education and Training	970.63	1,775.00	2,200.00	1,595.00
Totals for dept 101.000 - Council		8,836.30	13,270.82	12,110.35	9,375.00

Dept 172.000 - Executive

591-172.000-702.000	Wages	19,574.47	20,131.00	20,131.00	21,198.00
591-172.000-704.100	FICA - Employer's Share	1,320.57	1,298.00	1,298.00	1,374.00
591-172.000-704.200	Medicare - Employer's Share	308.97	304.00	304.00	321.00
591-172.000-705.000	Medical Insurance - ER	3,175.34	3,263.00	3,263.00	3,667.00
591-172.000-705.100	Vision Benefits	30.36	31.00	31.00	31.00
591-172.000-705.200	Dental Benefits	353.15	361.00	361.00	361.00
591-172.000-706.000	Life Insurance - ER cost	88.82	91.00	91.00	91.00
591-172.000-707.000	Retirement Contributions-ER	1,852.18	1,884.00	1,915.00	2,216.00

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
591-172.000-707.100	Health Care Savings Plan - ER	645.56	628.00	860.00	886.00	
591-172.000-708.000	Sick & Accident Premiums-ER	280.34	287.00	287.00	287.00	
591-172.000-726.000	Supplies	28.69	50.00	50.00		
591-172.000-801.000	Contractual Services	2,243.67	1,300.00	4,250.00	922.86	18
591-172.000-910.200	General Liability Insurance	2,438.08	2,610.00	3,020.00	3,020.00	
591-172.000-910.500	Workers Comp Insurance	175.03	100.00	100.00	100.00	
591-172.000-940.000	Vehicle and Travel Expense	1,725.34	1,811.00	1,811.00	1,820.00	
591-172.000-960.000	Education and Training	41.00	70.00	100.00	100.00	
591-172.000-961.000	Miscellaneous	77.53	125.00	125.00		
Totals for dept 172.000 - Executive		34,359.10	34,344.00	37,997.00	36,394.86	

Dept 215.000 - Administration and Clerk

591-215.000-702.000	Wages	10,608.59	5,776.00	5,776.00	7,821.12	
591-215.000-704.100	FICA - Employer's Share	657.67	358.00	358.00	484.51	
591-215.000-704.200	Medicare - Employer's Share	153.85	84.00	84.00	113.51	
591-215.000-705.000	Medical Insurance - ER				458.68	
591-215.000-705.100	Vision Benefits				4.52	
591-215.000-705.200	Dental Benefits				48.52	
591-215.000-706.000	Life Insurance - ER cost	75.50	45.00	45.00	59.80	
591-215.000-707.000	Retirement Contributions-ER	921.10	520.00	520.00	782.11	
591-215.000-707.100	Health Care Savings Plan - ER	328.15	173.00	240.00	312.85	
591-215.000-708.000	Sick & Accident Premiums-ER	205.84	124.00	124.00	169.62	
591-215.000-745.000	Postage	1,080.19	1,000.00	1,100.00	1,400.00	
591-215.000-801.000	Contractual Services	5.73		63.02	1,728.54	
591-215.000-900.000	Printing and Publishing	2,172.07	1,827.50	1,827.50	1,900.00	
591-215.000-960.000	Education and Training	33.81	100.00	100.00	812.50	
Totals for dept 215.000 - Administration and Clerk		16,242.50	10,007.50	10,237.52	16,096.28	

Dept 228.000 - Information Technology

591-228.000-726.000	Supplies		50.00		50.00	
591-228.000-801.000	Contractual Services	3,616.62	4,500.00	5,426.12	9,390.00	
591-228.000-976.000	Equipment	974.47	1,250.00	1,250.00	500.00	
Totals for dept 228.000 - Information Technology		4,591.09	5,800.00	6,676.12	9,940.00	

Dept 253.000 - Treasurer

591-253.000-702.000	Wages	31,253.89	46,714.00	37,000.00	47,128.22	
591-253.000-704.100	FICA - Employer's Share	2,137.73	2,896.00	2,294.00	2,922.10	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
591-253.000-704.200	Medicare - Employer's Share	499.91	677.00	536.50	683.70	
591-253.000-705.000	Medical Insurance - ER	4,176.17	5,157.00	4,500.00	6,306.74	
591-253.000-705.100	Vision Benefits	42.29	58.00	58.00	54.90	
591-253.000-705.200	Dental Benefits	432.58	600.00	600.00	577.70	
591-253.000-706.000	Life Insurance - ER cost	140.21	180.00	180.00	187.96	
591-253.000-707.000	Retirement Contributions-ER	2,358.07	3,472.00	3,400.00	3,796.42	
591-253.000-707.100	Health Care Savings Plan - ER	214.46	275.00	270.00	326.97	
591-253.000-708.000	Sick & Accident Premiums-ER	524.84	713.00	675.00	701.32	
591-253.000-726.000	Supplies	436.00	750.00	750.00	750.00	
591-253.000-745.000	Postage	209.07	320.00	320.00	340.00	
591-253.000-801.000	Contractual Services	16,392.67	20,040.00	17,000.00	22,653.00	17
591-253.000-805.000	Bank Fees	67.01	160.00	160.00	150.00	
591-253.000-910.300	Insurance and Bonds	25.00	37.50	37.50	37.50	
591-253.000-940.000	Vehicle and Travel Expense	155.35	200.00	200.00	200.00	
591-253.000-960.000	Education and Training	111.25	250.00	250.00	250.00	
591-253.000-961.000	Miscellaneous	15.00	76.09	76.09	25.00	
Totals for dept 253.000 - Treasurer		59,191.50	82,575.59	68,307.09	87,091.53	

Dept 265.000 - Facilities - City Hall

591-265.000-702.000	Wages	1,450.29	1,894.00	1,894.00	1,064.00	
591-265.000-704.100	FICA - Employer's Share	99.75	117.00	117.00	66.00	
591-265.000-704.200	Medicare - Employer's Share	27.38	27.00	27.00	15.00	
591-265.000-705.000	Medical Insurance - ER	333.03		267.00	206.00	
591-265.000-705.100	Vision Benefits	3.05		2.60	2.00	
591-265.000-705.200	Dental Benefits	29.65		29.25	26.00	
591-265.000-706.000	Life Insurance - ER cost	5.75		5.80	3.00	
591-265.000-707.000	Retirement Contributions-ER	121.63		110.40	82.00	
591-265.000-707.100	Health Care Savings Plan - ER	19.46		30.80	20.00	
591-265.000-708.000	Sick & Accident Premiums-ER	31.68		30.93	22.00	
591-265.000-726.000	Supplies	624.03		285.00	250.00	
591-265.000-850.000	Communications	1,427.23	1,200.00	1,300.00	1,300.00	
591-265.000-910.100	Property Insurance	570.23	654.00	500.00	500.00	
591-265.000-910.500	Workers Comp Insurance	95.25	47.00	40.00	49.00	
591-265.000-920.000	Utilities	2,455.32	2,100.00	2,530.00	2,600.00	
591-265.000-930.000	Repairs and Maintenance	2,087.86	1,800.00	2,675.00	2,692.50	
591-265.000-941.000	Equipment Rental	480.12	400.00	350.00	350.00	
591-265.000-961.000	Miscellaneous	49 6.29	500.00	200.00	50.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
Totals for dept 265.000 - Facilities - City Hall		9,868.00	8,739.00	10,394.78	9,297.50	
Dept 540.000 - Water System						
591-540.000-702.000	Wages	71,068.88	110,631.00	95,000.00	97,490.00	
591-540.000-704.100	FICA - Employer's Share	4,453.88	6,929.00	5,890.00	6,126.00	
591-540.000-704.200	Medicare - Employer's Share	1,041.93	1,620.00	1,377.50	1,433.00	
591-540.000-705.000	Medical Insurance - ER	9,231.28	17,630.00	15,000.00	13,559.00	
591-540.000-705.100	Vision Benefits	126.77	200.00	185.00	174.00	
591-540.000-705.200	Dental Benefits	1,379.73	2,284.00	1,900.00	2,009.00	
591-540.000-706.000	Life Insurance - ER cost	236.67	376.00	376.00	310.00	
591-540.000-707.000	Retirement Contributions-ER	17,943.98	26,470.00	24,000.00	26,849.00	
591-540.000-707.100	Health Care Savings Plan - ER	1,149.39	2,137.00	1,850.00	2,358.00	
591-540.000-708.000	Sick & Accident Premiums-ER	1,220.08	2,111.00	1,750.00	1,729.00	
591-540.000-726.000	Supplies	15,800.26	4,000.00	5,290.00	4,400.00	
591-540.000-726.200	Uniforms	800.04	3,700.10	4,200.00	4,200.00	
591-540.000-801.000	Contractual Services	69,987.22	102,164.00	102,164.00	103,000.00	16,19
591-540.000-850.000	Communications	2,607.46	2,300.00	2,400.00	2,500.00	
591-540.000-900.000	Printing and Publishing	1,419.25	700.00	1,360.00	1,360.00	
591-540.000-910.100	Property Insurance	1,322.44	1,460.00	1,720.00	1,720.00	
591-540.000-910.500	Workers Comp Insurance	1,327.09	1,364.30	1,364.30	945.00	
591-540.000-920.000	Utilities	379.84	400.00	400.00	400.00	
591-540.000-924.000	Bulk Treatment Fees/Bulk Water	1,462,313.80	1,510,000.00	1,503,000.00	1,520,000.00	
591-540.000-930.000	Repairs and Maintenance	39,010.73	177,000.00	177,000.00	145,000.00	29
591-540.000-941.000	Equipment Rental	18,872.25	20,000.00	21,000.00	20,000.00	
591-540.000-960.000	Education and Training	2,499.51	4,000.00	4,120.00	4,000.00	
591-540.000-965.000	Claims	3,991.38	2,500.00		1,500.00	
591-540.000-968.000	Depreciation Expense	244,326.19	400,000.00	325,000.00	400,000.00	
Totals for dept 540.000 - Water System		1,972,510.05	2,399,976.40	2,296,346.80	2,361,062.00	
Dept 542.000 - Read and Bill						
591-542.000-702.000	Wages	26,661.22	29,600.00	25,000.00	27,218.00	
591-542.000-704.100	FICA - Employer's Share	1,590.60	1,835.00	1,550.00	1,688.00	
591-542.000-704.200	Medicare - Employer's Share	356.93	429.00	362.50	395.00	
591-542.000-705.000	Medical Insurance - ER	7,162.02	7,777.00	8,200.00	8,020.00	
591-542.000-705.100	Vision Benefits	61.68	67.00	67.00	60.00	
591-542.000-705.200	Dental Benefits	642.07	739.00	739.00	652.00	
591-542.000-706.000	Life Insurance - ER cost	50 96.93	105.00	105.00	91.00	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
591-542.000-707.000	Retirement Contributions-ER	2,097.73	2,656.00	2,400.00	2,545.00	
591-542.000-707.100	Health Care Savings Plan - ER	510.69	553.00	553.00	601.00	
591-542.000-708.000	Sick & Accident Premiums-ER	550.16	624.00	624.00	557.00	
591-542.000-726.000	Supplies	1,030.32	675.00	675.00	675.00	
591-542.000-745.000	Postage	2,364.61	2,300.00	2,300.00	2,350.00	
591-542.000-801.000	Contractual Services	760.25	750.00	800.00	850.00	
591-542.000-941.000	Equipment Rental	2,566.82	2,200.00	2,100.00	2,000.00	
Totals for dept 542.000 - Read and Bill		46,452.03	50,310.00	45,475.50	47,702.00	
Dept 543.230 - Water Main Repair USDA Grant						
591-543.230-726.000-543.230	Supplies-PH I		71,755.36	89,000.00		
591-543.230-801.000-543.230	Contractual Services-PH I		4,515.39	4,515.39		
591-543.230-801.000-543.232	Contractual Services-PH I		575.00	575.00		
591-543.230-801.000-543.233	Contractual Services-PH I		1,293.50	1,293.50		
591-543.230-801.000-543.330	Contractual Services-PH II	8,569.50	8,623.00	8,623.00		
591-543.230-801.400-543.330	Design Engineering-PH II		69,663.75	350,000.00		
591-543.230-801.450-543.232	Construction Engineering-PH I		9,147.50	9,147.50		
591-543.230-801.450-543.233	Construction Engineering-PH I		354,843.18	362,645.18		
591-543.230-801.450-543.235	Construction Engineering-PH I		10,000.00			
591-543.230-801.450-543.330	Construction Engineering-PH II		1,230.00	20,000.00	4,369,435.00	6
Totals for dept 543.230 - Water Main Repair USDA Grant		8,569.50	531,646.68	845,799.57	4,369,435.00	
Dept 850.000 - Other Functions						
591-850.000-955.000	OPEB Expense	(25,992.00)	10,000.00	10,000.00	10,000.00	
Totals for dept 850.000 - Other Functions		(25,992.00)	10,000.00	10,000.00	10,000.00	
Dept 905.000 - Debt Service						
591-905.000-992.200	LTGO USDA Interest Payments	53,568.91	52,671.89	53,744.00	52,256.26	10
591-905.000-995.354	GO Tax Bond 2017 Interest Expense	6,787.88	5,936.00	5,936.00	4,993.87	12
591-905.000-996.354	GO Tax Bond 2017 Agent Fees	115.00	120.00	120.00	120.00	
591-905.000-997.USD	USDA Trf to Escrow for Bond Reserve	7,000.00	10,000.00	10,000.00	10,000.00	11
Totals for dept 905.000 - Debt Service		67,471.79	68,727.89	69,800.00	67,370.13	
Dept 965.000 - Transfers Out						
591-965.000-998.401	Trf Out to Capital Projects Fd	0.00	0.00	0.00	2,500.00	34
Totals for dept 965.000 - Transfers Out		0.00	0.00	0.00	2,500.00	
Draft FY24 Budget		51				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET	Notes
TOTAL APPROPRIATIONS		2,202,099.86	3,215,397.88	3,413,144.73	7,026,264.30	
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,147,472.05	(395,608.81)	(476,443.91)	(4,716,514.30)	
BEGINNING FUND BALANCE		6,678,860.02	7,826,332.07	7,826,332.07	7,349,888.16	
ENDING FUND BALANCE		7,826,332.07	7,430,723.26	7,349,888.16	2,633,373.86	
FUND BALANCE DETAIL:						
Net Investment in Fixed Assets					6,712,893.00	
Adj USDA Exp Capitalized					4,369,435.00	
Assigned Fund Balance						
Unassigned Fund Balance					289,915.86	
*Adjust for Depr Exp & OPEB Exp					410,000.00	
Adjusted Unassigned Fund Balance					699,915.86	

Fund 661 - Motor Pool Fund

ESTIMATED REVENUES

Dept 000.000 - General

661-000.000-664.000	Interest Income	87.56	70.00	400.00	700.00	
661-000.000-667.000	Equipment Rental Income	156,892.09	168,109.04	160,607.36	153,095.00	
661-000.000-673.000	Sale of Assets	0.00	0.00	0.00	65,000.00	36
661-000.000-675.000	Misc.		1,256.66	1,256.66		
Totals for dept 000.000 - General		156,979.65	169,435.70	162,264.02	218,795.00	

Dept 172.000 - Executive

661-172.000-677.000	Reimbursements	4,400.00				
Totals for dept 172.000 - Executive		4,400.00	0.00	0.00	0.00	

TOTAL ESTIMATED REVENUES

161,379.65	169,435.70	162,264.02	218,795.00
------------	------------	------------	------------

APPROPRIATIONS

Dept 172.000 - Executive

661-172.000-910.100	Property Insurance	10,503.97	11,240.00	9,854.62	11,240.00	
Totals for dept 172.000 - Executive		10,503.97	11,240.00	9,854.62	11,240.00	

Dept 228.000 - Information Technology

661-228.000-801.000	Contractual Services	52 465.20	680.00	925.00	815.00	
---------------------	----------------------	-----------	--------	--------	--------	--

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
661-228.000-976.000	Equipment		80.00			
Totals for dept 228.000 - Information Technology		465.20	760.00	925.00	815.00	
Dept 253.000 - Treasurer						
661-253.000-702.000	Wages	3,340.42	1,771.00	1,771.00	851.00	
661-253.000-704.100	FICA - Employer's Share	374.87	110.00	110.00	53.00	
661-253.000-704.200	Medicare - Employer's Share	87.64	26.00	26.00	12.00	
661-253.000-705.000	Medical Insurance - ER	860.03	151.00	335.00	163.00	
661-253.000-705.100	Vision Benefits	9.27	3.00	3.25	1.00	
661-253.000-705.200	Dental Benefits	94.96	33.00	37.00	11.00	
661-253.000-706.000	Life Insurance - ER cost	29.33	8.00	9.00	5.00	
661-253.000-707.000	Retirement Contributions-ER	511.39	169.00	195.00	85.00	
661-253.000-707.100	Health Care Savings Plan - ER	37.03	19.00	25.25		
661-253.000-708.000	Sick & Accident Premiums-ER	110.74	35.00	45.00	14.00	
Totals for dept 253.000 - Treasurer		5,455.68	2,325.00	2,556.50	1,195.00	
Dept 265.100 - Facilities - City Garage						
661-265.100-702.000	Wages	23,666.48	20,107.00	23,500.00	20,000.00	
661-265.100-704.100	FICA - Employer's Share	1,487.36	1,252.00	1,457.00	1,246.00	
661-265.100-704.200	Medicare - Employer's Share	347.80	293.00	340.75	268.00	
661-265.100-705.000	Medical Insurance - ER	2,676.93	2,459.00	5,000.00	4,000.00	
661-265.100-705.100	Vision Benefits	24.25	21.00	40.00	40.00	
661-265.100-705.200	Dental Benefits	262.39	224.00	515.00	525.00	
661-265.100-706.000	Life Insurance - ER cost	28.89	48.00	65.00	71.00	
661-265.100-707.000	Retirement Contributions-ER	2,107.39	1,886.00	2,275.00	2,600.00	
661-265.100-707.100	Health Care Savings Plan - ER	164.34	266.00	266.00	467.00	
661-265.100-708.000	Sick & Accident Premiums-ER	299.85	300.00	445.00	475.00	
661-265.100-726.000	Supplies	7,543.23	5,000.00	4,250.00	5,000.00	
661-265.100-801.000	Contractual Services	503.50	33,700.00	600.00	600.00	
661-265.100-850.000	Communications	846.33	850.00	900.00	960.00	
661-265.100-910.100	Property Insurance	1,393.90	1,600.00	1,100.00	1,400.00	
661-265.100-910.500	Workers Comp Insurance	285.89	200.00	100.00	147.00	
661-265.100-920.000	Utilities	7,004.27	6,600.00	7,000.00	7,850.00	
661-265.100-920.500	Utilities - Fuel	13,572.74	14,500.00	17,250.00	21,000.00	
661-265.100-930.000	Repairs and Maintenance	36,631.42	56,000.00	36,250.00	20,000.00	
661-265.100-940.000	Vehicle and Travel Expense	73.81	80.00	80.10	80.00	
661-265.100-961.590	Other Expenses - Interest Advance Sewer	53			3,377.50	

GL NUMBER	DESCRIPTION	2021-22	2022-23	2022-23	2023-24	Notes
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	RECOMMENDED BUDGET	
661-265.100-968.000	Depreciation Expense	27,028.47	45,000.00	63,371.39	75,000.00	
661-265.100-976.000	Equipment		265,454.54		225,000.00	36
Totals for dept 265.100 - Facilities - City Garage		125,949.24	455,840.54	164,805.24	390,106.50	
Dept 850.000 - Other Functions						
661-850.000-955.000	OPEB Expense	(15,745.00)	4,000.00	3,000.00	3,000.00	
Totals for dept 850.000 - Other Functions		(15,745.00)	4,000.00	3,000.00	3,000.00	
TOTAL APPROPRIATIONS		126,629.09	474,165.54	181,141.36	406,356.50	
NET OF REVENUES/APPROPRIATIONS - FUND 661		34,750.56	(304,729.84)	(18,877.34)	(187,561.50)	
BEGINNING FUND BALANCE		495,245.13	529,995.69	529,995.69	511,118.35	
ENDING FUND BALANCE		529,995.69	225,265.85	511,118.35	323,556.85	
FUND BALANCE DETAIL:						
Net Investment in Fixed Assets				315,882.46	338,584.00	
Adj Equipment Exp Capitalized						
Assigned Fund Balance					0.00	
Unassigned Fund Balance				195,235.89	(15,027.15)	
*Adjust for Depr Exp & OPEB Exp				67,371.00	78,000.00	
Adjusted Unassigned Fund Balance				262,606.89	62,972.85	

Budget Notes Fiscal Year Ending June 30, 2024

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

12. GO Tax Bond 2017 principal payment for Water Fund \$47,150 is reflected in restricted fund balance. Interest expense of \$4,993.87 is budgeted (591-905.000-995.354).
13. DDA Loan payment year 5 of 5 for Holland Square Project \$40,000 (248-728.002-967.101) to General Fund (101-728.005-674.248).
14. Annual transfer from General Fund \$155,000 plus additional \$71,000 for final payment on Fire Truck purchased in FY23 (101-965.000-998.402) to Fire Equipment Fund (402-931.000-699.101).
15. Motor Pool payment year 1/5 for advance from Sewer Fund for purchase of backhoe. Interest expense \$3,377.50 (661-265.100-961.590) and principal of \$22,701.77 reduced the liability account Advance from Sewer Fund (590-000.000-086.661).
16. USDA Single Audit costs \$11,000 (590-540.000-801.000).
17. Audit of Financial Statements & contingency for other financial assistance \$38,200. General Fund \$15,280 (101-253.000-801.000), Garbage Fund \$3,820 (226-253.000-801.000), Sewer Fund \$9,550 (590-253.000-801.000), Water Fund 591 \$9,550 (591-253.000-801.000).
18. Actuarial Valuation for OPEB Liability, update only, \$3,175 (split between Funds 101-172.000-801.000 \$1,270; 226-172.000-801.000 \$317.50; 590-172.000-801.000 \$493.75; 591-172.000-801.000 \$793.75).
19. HydroCorp Expanded Cross Connection Program \$40,164 (591-540.000-801.000).
20. Garbage Contract \$310,000 (226-528.000-801.000).
21. Fire Department budget appropriation \$132,599.29 (101-336.000-998.336) and EMS/Fire Runs \$47,663 including newly approved on call increase (101-336.000-801.000).
22. Annual FANG Dues (101-301.000-801.000).
23. Otterburn Park Pavilion \$20,000 (101-788.000-976.000) carried over from FY23. An additional \$22,500 has been budgeted to meet the local match commitment for the Recreation Passport Grant Application. Some of this local match may come from other sources within the community.
24. Abrams Park routine maintenance \$40,000 and ongoing tree replacement \$15,000 (101-782.000-930.000).
25. Bond Proceeds from issue of GO Tax 2023 Capital Improvement Bonds (204-000.000-698.xxx). Note this account number is a placeholder as the actual account will be built when the proceeds are received and the 'xxx' will be assigned a number/letter combination.
26. Reimbursement from Flint Township for non-Motorized Trailway (101-786.000-677.000-786.000).
27. Election Department wages include \$24,000 for election workers which includes the 9 days for early voting in February and June (101-262.000-702.000). Equipment purchases for the Election Department include an additional tabulator and box and an additional laptop due to the early voting requirements \$7,000 (101-262.000-976.000).
28. Election Equipment year 3 of 5 for maintenance contract on 5 Verity Scans @\$424 and 1 Verity Touch Writer @\$380 (101-262-000-801.000).
29. Move service off county watermain at Dye Rd \$100,000 (591-540.000-930.000). This work was not done in FY23 and the expense has been moved to FY24.
30. Shared services with Mundy Township for Economic Development with 75% in General Fund \$12,825 (101-728.000-801.000 and the DDA covering 25% of this expense \$4,375 (248-728.000-801.000).
31. Police Retiree Medical includes the city portion billed from Metro Police Authority (101-301.851-705.000).
32. DDA Professional Services and ancillary services Reso 230209-04 \$20,000 (248-173.000-801.000). Swartz Creek Fine Arts Association contribution Reso 230209-05 \$300 (248-173.000-961.000). MDOT Sign Program \$9,000 (248-728.000-801.000).
33. DDA Public Spaces/Community Spaces crowd funding grant local match \$50,000. The City is budgeting \$20,000 toward the local match (248-728.000-801.000).
34. Transfers to the Capital Improvement Fund 401 for future replacement/repair needs. Transfers from General Fund for library/senior center \$10,000, public safety building \$10,000, non-motorized trailway

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

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

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

STAFFING SUMMARY

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

BUDGET SUMMARY

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

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024												
* Provide for the creation, retention, and distribution of official documents, notices, and other public records * Conduct elections * Oversee information technology needs and services	* Administer Elections * Succession for Clerk - wages & benefits * Continue to update records retention and management system												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2023-2024</u></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 10%; text-align: center;"><u>2025-2026</u></th> </tr> </thead> <tbody> <tr> <td>Election Equipment</td> <td style="text-align: right;">\$7,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">7,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	Election Equipment	\$7,000	\$0	\$0	Total	7,000	0	0
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>										
Election Equipment	\$7,000	\$0	\$0										
Total	7,000	0	0										

STAFFING SUMMARY

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

BUDGET SUMMARY

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

TREASURER 101 (253)

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

STAFFING SUMMARY

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

BUDGET SUMMARY

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

ASSESSING 101 (247,257)

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

STAFFING SUMMARY

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

BUDGET SUMMARY

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

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

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

STAFFING SUMMARY

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

BUDGET SUMMARY

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

FIRE DEPARTMENT 101 (336)

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

STAFFING SUMMARY

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

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	167,148	180,877	182,362

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

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

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 0.37 full time employees (FTE).
- * 0.19 of the FTE's are composed of salaried staff, including the city manager.
- * 0.18 of the FTE's are composed of hourly staff in the city offices.
- * The city building official services are executed by contract with Mundy Township (Matt Hart).
- * Trade inspections by the city are performed by two individuals on an as-needed basis.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	215,478	140,779	179,339

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024																
<p>* Provide for operations, maintenance, and repair of city buildings and grounds (public safety building, library, city hall, DPW garage, cemetery, vacant lots, & parking lots)</p> <p>* Provide public street lighting via Consumers Energy</p>	<p>* Routine maintenance and upkeep</p>																
	CAPITAL OUTLAY																
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2023-2024</u></th> <th style="width: 16.6%; text-align: center;"><u>2024-2025</u></th> <th style="width: 6.2%; text-align: center;"><u>2025-2026</u></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td></td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		\$0	\$0	\$0		\$0	\$0	\$0	Total	0	0	0
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>														
	\$0	\$0	\$0														
	\$0	\$0	\$0														
Total	0	0	0														

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of .591 full time employees (FTE).
- * 0.02 of the FTE's are composed of salaried staff, including the director of public works.
- * 0.571 of the FTE's are composed of hourly staff, primarily from the DPW.
- * Primary contractors for this service include Lawn Kings (mowing) & Ace (snow removal).

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	199,740	344,640	199,836

SIDEWALKS 101 (444)

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

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	<u>ACTUAL</u> 2021-2022	<u>AMENDED</u> 2022-2023	<u>REQUESTED</u> 2023-2024
Total Exp	5,260	8,125	4,925

*prior to FY21 was a separate fund

GRASS, BRUSH & WEEDS 101 (523)

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

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Exp	1,445	2,000	1,500

*prior to FY21 was a separate fund

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024			
* Provide for operations, maintenance, and repair of city parks (Abrams, Elms, Bicentennial, Otterburn Disc Golf, Veterans Memorial, Pajtas Amphitheater) * Provide support for community events and activities related to parks and festivals (parade support & holiday decorating) * Provide shared services for maintenance to Mundy Townships park	* Otterburn Park Recreational Passport Grant local match * Construction of Otterburn Park pavilion * Continue forestry in Abrams Park			
	CAPITAL OUTLAY			
		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
	Otterburn Park Grant local match	\$22,500	\$0	\$0
	Otterburn Park Pavilion	\$20,000	\$0	\$0
	Abrams Park	\$15,000	\$0	\$0
			\$0	\$0
	Total	\$57,500	\$0	\$0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of .849 full time employees (FTE).
- * 0.09 of the FTE's are composed of salaried staff, including the director of public works.
- * 0.759 of the FTE's are composed of hourly staff, primarily from the DPW.
- * Primary contractors for this service include Lawn Kings (mowing).

BUDGET SUMMARY

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Exp	170,236	1,315,610	324,894

MAJOR STREET FUND 202

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024																
<ul style="list-style-type: none"> * Maintain major streets (Miller, Elms, Bristol, Morrish, Fairchild, Seymour, Oakview, Ingalls, Cappy, Winston & Paul Fortino) * Clear major streets of ice and snow * Maintain right-of-ways, including storm drains * Provide traffic control services * Contribute to street sweeping activities * Plan and execute reconstruction of streets with Traffic Improvement Program federal monies 	<ul style="list-style-type: none"> * Reconstruction of Miller Rd Morrish to Seymour * Safe Routes to School Project 																
	CAPITAL OUTLAY																
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2023-2024</u></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 10%; text-align: center;"><u>2025-2026</u></th> </tr> </thead> <tbody> <tr> <td>Miller Road - Morrish to Seymour</td> <td style="text-align: right;">\$1,309,836</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Safe Routes to School Project</td> <td style="text-align: right;">\$220,783</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$1,530,619</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	Miller Road - Morrish to Seymour	\$1,309,836	\$0	\$0	Safe Routes to School Project	\$220,783	\$0	\$0	Total	\$1,530,619	0	0
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>														
Miller Road - Morrish to Seymour	\$1,309,836	\$0	\$0														
Safe Routes to School Project	\$220,783	\$0	\$0														
Total	\$1,530,619	0	0														

STAFFING SUMMARY

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

BUDGET SUMMARY

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

LOCAL STREET FUND 203

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024		
<ul style="list-style-type: none"> * Maintain local streets (non-major streets; e.g. Winchester Village, Parkridge, Otterburn, Heritage) * Clear local streets of ice and snow * Maintain right-of-ways, including storm drains * Provide traffic control services * Contribute to street sweeping activities 	<ul style="list-style-type: none"> * Reconstruction in Winchester Woods * Reconstruction in Winchester Village * Pursue bonds for street reconstruction 		
	CAPITAL OUTLAY		
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Winchester Woods	\$1,257,000	\$250,000	\$0
Winchester Village	\$1,261,000	\$2,325,000	\$0
	\$0	\$0	\$0
Total	\$2,518,000	2,575,000	0

STAFFING SUMMARY

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

BUDGET SUMMARY

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

MUNICIPAL STREET FUND 204

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024								
* Provide funds for planned projects within the 20 year street plan * Provide funds for street bond	* Follow recommendations of the Street Project Selection Committee to establish and fund projects in the 20 year plan								
	CAPITAL OUTLAY								
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2023-2024</u></th> <th style="width: 16.6%; text-align: center;"><u>2024-2025</u></th> <th style="width: 6.2%; text-align: center;"><u>2025-2026</u></th> </tr> </thead> <tbody> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="border-top: 1px solid black; text-align: center;">\$0</td> <td style="border-top: 1px solid black; text-align: center;">0</td> <td style="border-top: 1px solid black; text-align: center;">0</td> </tr> </tbody> </table>		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	Total	\$0	0	0
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>						
Total	\$0	0	0						

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Rev	712,238	720,548	7,151,145
Total Exp	669,410	470,402	3,767,954
Net Rev/Exp	42,829	250,146	3,383,191

GARBAGE FUND 226

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

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of .993 full time employees (FTE).

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

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

* This function is executed in large part by GFL.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2021-2022</u>	<u>AMENDED</u> <u>2022-2023</u>	<u>REQUESTED</u> <u>2023-2024</u>
Total Rev	451,357	446,168	471,920
Total Exp	435,273	464,495	456,693
Net Rev/Exp	16,083	(18,327)	15,227

DOWNTOWN DEVELOPMENT AUTHORITY FUND 248

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024																
<ul style="list-style-type: none"> * Allocate special revenues (TIF) to projects that improve the economic vitality and function of downtown * Fund the facade improvement program * Fund and program Family Movie Night (donation supported) * Plan for future investments 	<ul style="list-style-type: none"> * Use of Holland Square * Support Community/Economic Development Coordinator * Award and oversee facade grants * Participate in MDOT Sign Logo Program 																
	CAPITAL OUTLAY																
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2023-2024</u></th> <th style="width: 15%; text-align: center;"><u>2024-2025</u></th> <th style="width: 10%; text-align: center;"><u>2025-2026</u></th> </tr> </thead> <tbody> <tr> <td>Facades</td> <td style="text-align: right;">\$12,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Streetscape Debt</td> <td style="text-align: right;">\$40,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$52,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	Facades	\$12,000	\$0	\$0	Streetscape Debt	\$40,000	\$0	\$0	Total	\$52,000	0	0
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>														
Facades	\$12,000	\$0	\$0														
Streetscape Debt	\$40,000	\$0	\$0														
Total	\$52,000	0	0														

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

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

FIRE EQUIPMENT REPLACEMENT FUND 402

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024												
* Provide annual fund contributions to offset large equipment purchases	* Final payment on new fire truck												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>2023-2024</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>2024-2025</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>2025-2026</u></th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">Final payment on fire truck</td> <td style="text-align: right; padding-right: 20px;">\$231,000</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">\$231,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	Final payment on fire truck	\$231,000			Total	\$231,000	0	0
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>										
Final payment on fire truck	\$231,000												
Total	\$231,000	0	0										

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	<u>ACTUAL</u>	<u>AMENDED</u>	<u>REQUESTED</u>
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Total Rev	107,391	161,100	228,000
Total Exp	60,000	615,163	341,618
Net Rev/Exp	47,391	(454,063)	(113,618)

SEWER FUND 590

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024		
* Read and bill water customers * Inspect sewer man holes for backups * Televising and "jet" mains * Line existing sewer lines * Operate the city's lift station * Collect sanitary sewer for treatment by the Genesee County Drain Commission	* Implement new meter installation & software * Review rates		
	CAPITAL OUTLAY		
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		\$0	\$0
			\$0
	\$0	\$0	
Total	\$0	0	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 2.325 full time employees (FTE).
- * 0.76 of the FTE's are composed of salaried staff, including the director of public works, treasurer.
- * 1.565 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff.

BUDGET SUMMARY

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Rev	1,349,670	1,303,893	1,393,078
Total Exp	1,509,683	2,041,699	1,396,721
Net Rev/Exp	(160,012)	(737,806)	(3,644)
Operating*	137,965	(409,806)	324,356

*Excluding depreciation & OPEB Costs

WATER FUND 591

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024		
* Read and bill water customers * Repair water main breaks and other leaks * Flush, exercise, inspect, and paint hydrants * Exercise valves * Provide water "turn on, turn off" service * Distribute water provided by the Karegnondi Water Authority via Genesee County Drain Commission	* Coordinate with street reconstruction and investment with the intent of providing replacement water main * Review rates * Implement new meter reading equipment * Continue with Cross Connection Program * USDA Phase II water main replacement		
	CAPITAL OUTLAY		
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Cross Connection Program	\$23,429	\$0	\$0
USDA PH II Water Main Replacement	\$4,401,835	\$2,570,600	\$0
	\$0	\$0	\$0
Total	\$4,425,264	2,570,600	0

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 3.313 full time employees (FTE).
- * 0.87 of the FTE's are composed of salaried staff, including the director of public works, treasurer, and finance.
- * 2.443 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff.

BUDGET SUMMARY

	ACTUAL <u>2021-2022</u>	AMENDED <u>2022-2023</u>	REQUESTED <u>2023-2024</u>
Total Rev	3,349,572	2,819,789	2,309,750
Total Exp	2,202,100	3,215,398	7,026,264
Net Rev/Exp	1,147,472	(395,609)	(4,716,514)
Operating*	1,365,806	14,391	62,921

*Excluding depreciation & OPB Expense & FY24 USDA Capitalized Debt

MOTOR POOL FUND 661

SERVICE DESCRIPTION	OPERATIONAL PLAN 2023-2024		
* Provide, fuel, service, and repairs on all city vehicles * Support garage facilities and equipment related to the operation of the fleet	* Purchase of equipment dependent on pricing and availability * Purchase of Plow Truck		
	CAPITAL OUTLAY		
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Equipment purchase	\$0	\$0	\$0
Purchase Plow Truck	\$225,000		\$0
Total	\$225,000	0	0

STAFFING SUMMARY

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

BUDGET SUMMARY

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

*Excluding depreciation & OPEB Expense

Cash Position Analysis

Sanitary Sewer Supply Fund 590

	Projected FY23	Projected FY24	Difference
Cash and Equivalents	1,691,579.00	1,461,879.25	(229,699.75)
Less Current Liabilities	461,704.00	243,159.25	(218,544.75)
Current Cash Available	<u>1,229,875.00</u>	<u>1,218,720.00</u>	<u>(11,155.00)</u>

Cash Position Analysis

Water Supply Fund 591

	Projected FY23	Projected FY24	Difference
Cash and Equivalents	2,258,998.44	2,194,889.96	(64,108.48)
Less Current Liabilities	270,720.00	270,780.00	60.00
Current Cash Available	<u>1,988,278.44</u>	<u>1,924,109.96</u>	<u>(64,168.48)</u>

Cash Position Analysis

Motor Pool Fund 661

	Projected FY23	Projected FY24	Difference
Cash and Equivalents	333,569.40	135,069.50	(198,499.90)
Less Current Liabilities	137,066.00	110,687.00	(26,379.00)
Current Cash Available	<u>196,503.40</u>	<u>24,382.50</u>	<u>(172,120.90)</u>





