

City of Swartz Creek

Budget Book
Fiscal Year 2025-2026
City Council Meeting
May 27, 2025 Edition



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City of Swartz Creek Budget Book

Fiscal Year 2025-2026

How to Use This Book

This book serves to tie together the highest-level visions of the city to the objective account expenses. Whether you simply wish to engage in the overview of the city's financial condition as outlined in the executive summary, or you wish to connect the dots between the Parks and Recreation Capital Improvement Plan to specific fiscal year 2026 line-item expenses, this document is for you. The budget book model is an evolving document. Please take the liberty to comment and note errors for improvement of future editions.

This book is divided into sections, with the highest-level overviews and narrative descriptions being the Executive Summary and Budget Summary. These sections serve as the 'elevator speech' for how the city's overall fiscal health is and what top funding priorities and fiscal issues are expected for the upcoming year.

The Policy-to-Budget section outlines how the city's policy documents have shaped the current year's operating and capital investments, as well as those capital investments for the next five-year rolling period. This section pulls the time relevant priorities from the Master Plan, Downtown Development Authority Plan, Parks and Recreation Plan, and various engineered infrastructure plans. This section then illustrates how those priorities are expected to be realized and how they factor into the current budgeting process. This section allows the public to observe how and if the city is able to meet its policy expectations.

Additional sections include fund and department level Fact Sheets to help orient a reader to what services are provided by specific funds or departments within those funds, what the staffing levels are, what the coming initiatives are, and what the proposed capital investments are.

The meat of the Budget Book is the Budget itself. This document is the fund-by-fund accounting of all revenues and expenses of the city, broken down to the account line item. The budget follows the standard governmental chart of accounts (which has required recent changes and consolidations) and is the instrument used to break apart expenses by fund and department so that the actual cost of each service and investment can be as accurate as possible. For example, if the use of a truck is 50% water, 25% sewer, and 25% parks, then the cost of that 'equipment rental' will be reflected proportionately to those funds/departments.

You will also find various charts, graphs, and appendices in the budget book that illustrate points of common interest, such as the organizational chart, the fund hierarchy chart, tax revenue apportionment, comparative tax rates, and unabridged capital improvement documents of the city.

Happy Reading!

City of Swartz Creek Mission Statement

The City shall provide a full range of public services in a professional and competent manner, assuring that the needs of our constituents are met in an effective and fiscally responsible manner, thus promoting a high standard of community life.

City of Swartz Creek Values

The City of Swartz Creek's Mission Statement is guided by a set of values which serve as a common operating basis for all City employees. These values provide a common understanding of responsibilities and expectations that enable the City to achieve its overall mission. The City's values are as follows:

Honesty, Integrity and Fairness

The City expects and values trust, openness, honesty and integrity in the words and actions of its employees. All employees, officials, and elected officials are expected to interact with each other openly and honestly and display ethical behavior while performing his/her job responsibilities. Administrators and department heads shall develop and cultivate a work environment in which employees feel valued and recognize that each individual is an integral component in accomplishing the mission of the City.

Fiscal Responsibility

Budget awareness is to be exercised on a continual basis. All employees are expected to be conscientious of and adhere to mandated budgets and spending plans.

Public Service

The goal of the City is to serve the public. This responsibility includes providing a wide range of services to the community in a timely and cost-effective manner.

Embrace Employee Diversity and Employee Contribution, Development and Safety

The City is an equal opportunity employer and encourages diversity in its work force, recognizing that each employee has unlimited potential to become a productive member of the City's team. Each employee will be treated with the level of respect that will allow that individual to achieve his/her full potential as a contributing member of the City staff. The City also strives to provide a safe and secure work environment that enables employees to function at his/her peak performance level. Professional growth opportunities, as well as teamwork, are promoted through the sharing of ideas and resources. Employees are recognized for his/her dedication and commitment to excellence.

Expect Excellence

The City values and expects excellence from all employees. Just "doing the job" is not enough; rather, it is expected that employees will consistently search for more effective ways of meeting the City's goals.

Respect the Dignity of Others

Employees shall be professional and show respect to each other and to the public.

Promote Protective Thinking and Innovative Suggestions

Employees shall take the responsibility to look for and advocate new ways of continuously improving the services offered by the City. It is expected that employees will perform to the best of his/her abilities and shall be responsible for his/her behavior and for fulfilling the professional commitments they make. Administrators and department heads shall encourage proactive thinking and embrace innovative suggestions from employees.

Executive Summary

This city's fiscal health is sound and stable. All funds are sustainable for operational purposes, with capital purchases creating some deficits. We expect less volatility to all funds moving forward as it relates to capital outlay, because such outlays will be greatly reduced as the city competes current water and street projects. However, we have concerns about the sustainability of general fund revenue sources, specifically revenue sharing from the State of Michigan. There are also concerns that inflation may impact expenses disproportionately to revenues.

The city adopted a fund balance policy in 2022 to ensure that account reserves are sufficient for cash flow, capital improvements, and emergencies. In addition, the city created a new fund in 2023 to set savings aside to cover future maintenance and rehabilitation costs of various city assets (city hall, DPW, trails, etc.). The city currently maintains adequate fund balances and revenues for expected operations.

The city can deliver all essential services as set by the city council. Concerning capital improvements, the city has been investing at an historically high level for essential infrastructure (water, sewer, and streets). Recent years have also included large outlays on recreation, including park improvements and trails. Fiscal year 2026 is expected to deliver a large improvement to Otterburn Park and a downtown enhancement. Don Shenk and Cappy Lane improvements are also budgeted, along with cooperative work to rehabilitate a section of Bristol Road with Clayton Township. After these investments, most of the city's planned reconstruction and park projects are concluded for the near future. For the projected fiscal year, the city shall meet all of its operational and debt needs, while encumbering funds to complete the street reconstruction projects. The concern for future instability is derived from gloomy multi-year forecasts of inflation and unpredictable tax revenues.

Revenues from taxes and state sources have stabilized or increased, and for the past twelve months have generally kept up with inflation. A stable real estate market has generated an increase in local funds. Despite that, the city is likely experiencing another Headlee Rollback this year (mandated reduction in tax levy due to inflation of taxable value). The tax effort since 2016 remains unchanged and without any planned or proposed changes. The applied average tax assessment effort for Swartz Creek is 16.0785 according to the 2024 apportionment book (real and personal property; taxes and assessments). This could change depending upon the potential for Headlee roll backs. This rate is about 34% of the total tax effort for homeowners and 25% for non-homestead tax payers (the remainder of taxes paid goes to schools, county, and other service providers). As of late 2024, the city rate is ranked third lowest of eleven cities in Genesee County, between Grand Blanc (#1) Fenton (#2) and Burton (#4).

The city's debt exposure is very limited. It includes four general obligation liabilities and two retirement liabilities:

MERS unfunded liability as of December 31, 2023 for all Defined Benefit Pensions, active and retired employees, is \$1,227,922. This is approximately 83% funded. The December 2024 report is not yet available as of publication.

Unfunded liability for Retiree Health care costs as of June 30, 2024 is estimated at \$434,656, representing a steady decline over the last three years and very manageable.

The last payment for the Local Streets/Water Main Bond (General Obligation Limited Tax Bonds Series 2017) is due May 1, 2027. The balance as of June 30, 2025 is \$435,000.

USDA Water Supply System Revenue Bond, Series 2020, with an initial principal balance of \$2,839,000, has a balance due as of June 30, 2025 of \$2,680,000. The last payment will be May 1, 2060.

USDA Water Supply System Revenue Bond, Series 2023, with an initial principal balance available for withdraw of \$4,030,000, began repayment in FY 24-25. The balance as of April 30, 2025 is \$3,827,246; although more draws remain available.

The General Obligation 2023 Capital Improvement Bond with a total borrowed amount of \$6,705,927, began repayment in FY 24-25. The balance due as of June 30, 2025 is \$6,445,433

The city has been reporting negligible and decreasing pension liability in recent years. Despite nearly 100% funding and additional payments in recent years, changing actuarial expectations could, once again, make this a prominent financial issue for the city. Much of this will depend on market performance in the mid-term. Despite this, our position is still very rare and exceptionally positive compared to other communities. We expect this relative position to remain strong, despite a new experience study from MERS and very recent market conditions. All current and future hires of the city are on defined contribution retirement and health care plans, thereby eliminating the potential for future unfunded liabilities. Contributions are modest for the current budget. Each year, we expect our position to improve.

Enterprise Funds (Water & Sewer) are independently supported by user fees. These funds are operationally sound with surplus proceeds for capital investments. Fund balance (savings) for both funds meet operational needs and the city's fund balance policy. Rates are not expected to be altered in the 2026 fiscal year.

The street funds function separately and account for Major, Local, and Municipal street revenues and expenses. These funds, along with transfers from the general fund support street maintenance and capital investments that are in line with the 20 year street asset management plan. This plan is ahead of schedule. The reconstruction of Don Shenk and improvements to Cappy will be occurring in fiscal year 2026.

The waste budget is stable. However, waste services are bidding at approximately 30-40% higher than our current contractual rates. The city is attempting to mitigate a dramatic increase in this service by cooperating with adjacent governments to cooperatively bid this service in 2026. If a future contract includes a dramatic increase, the city may need to increase its garbage levy, and/or decrease the service level of garbage, recycling, and waste collection.

Fund balances (savings/reserves) are maintained at levels specified in the city's policy (see appendix).

The biggest risk to the city moving forward is that we may have experienced our strongest trio of fiscal years in a decade and a half, and these 'good times' may be behind us with continued inflation looming and tax revenues very limited. We have spent the last decade keeping pace with, but not exceeding, expenses while experiencing relatively strong appreciation in values, new development in the city, and a relatively robust state economy. As such, a downturn does not leave much room for absorbing financial difficulties.

Given our efforts to combine services, streamline asset management, pay off pension debt, and increase local tax effort, we have adjusted our government in the most effective ways to navigate a potential economic recession. As many communities are noting to the state legislature, there are greater systemic issues with municipal finance in Michigan that make years-of-plenty average and lean years downright devastating.

Lastly, the city may be impacted greatly by the potential development of the Advanced Manufacturing District in Mundy Township (the Megasite). The city has been working with the MEDC, Mundy Township, and other partners to ascertain the impact of such a site on the community's infrastructure, economy, service demand, and general strategy. While staff has devised some procedural strategies to manage change, there is no specific data available to manage specific impacts at this time. There is regional concern for the negative impacts of such an undertaking, as well as some optimism related to the potential for investment and quality of life enhancements. The city is committed to being at the forefront of observing and managing this change.

Policy-to-Budget

This section provides an overview of how the city's vision is translated to its budgeted operations and capital improvements. Full details of policy documents and the complete capital improvement plans are found in the appendix.

The city, as referenced in its master plan and other policy documents, is endeavoring to build a thriving community based on strong neighborhoods and a small but successful network of local and regional service businesses. To this end, the city has opted to strategically invest in infrastructure, city services that are customer oriented, recreation/culture, downtown, and blight remediation.

In the current fiscal year (2025), with many projects starting in the prior fiscal year, the city continues with massive street reconstruction, water main replacement, sewer lining, park improvements, and downtown investments. In addition, the city continues to build small business capacity and downtown assistance through its partnership with the Small Business Hub and with the employment of part time community development expertise. Wayfinding signs and an improvement at Holland Square are both budgeted.

The city continues to enhance its digital abilities. With many customer service features now more user friendly, we are placing a renewed emphasis on virtual/digital staff capabilities. This is something that will quicken our services while controlling costs. We also find it essential in the post-COVID 19 environment. The new website makes data and services more accessible. It also includes a digital complaint system for non-emergencies that replaces the SeeClickFix platform. The city is hopeful we can offer ACH payments for utility bills and taxes in fiscal year 2026.

To provide for long term stability, the city maintains a fund balance policy and is also setting aside \$47,500 of general funds annually for additional unscheduled and emergency work on various assets. Water and sewer investments are ahead of schedule and will not require any foreseeable rate adjustments. Fire equipment is also being set aside at the rate of \$155,000 per year, to align with the current estimates regarding large apparatus purchases.

Budget Summary Narrative

City of Swartz Creek Budget Summary for Fiscal Year 2025-2026

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 \$2,888,608, which represents a decrease from the previous fiscal year of about 4%.

- Tax revenue is estimated with a total Real and Personal property taxable value of 203,579,287. This includes a reduction for Veterans exemptions granted and a captured increment of \$8,137,988 for the DDA. The milage rate is estimated at 4.6515 with a reduction for a calculated Headlee rollback or chargebacks.
- Public Safety Assessment District (PSFTY) estimated revenue is \$933,956 at 4.9 mills. This applies to real property only and the levy is not impacted by Headlee provisions.
- 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.

General Fund Appropriations budgeted for fiscal year 2026 show an increase from projected fiscal year 2025 of 21%.

- Otterburn Park is budgeted for a large investment that includes a pavilion, restrooms, and many other features. The total budget is \$630,000 based on current estimates, with the city’s portion being \$57,000. Note that we have \$573,000 in grants and tens of thousands still coming in through donations from Bee More Jentery.
- The Swartz Creek Area Fire Department appropriation includes an increase of 5%.
- The Metro Police Authority appropriation shows an increase of 5%.

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

- Transfer out to the Capital Improvement Fund for future facility maintenance \$47,500.
- Transfer out to the Fire Equipment Fund for future Fire Equipment purchases \$155,000.

• Estimated Revenues FY 2026	\$3,618,988
• Estimated Expenses FY 2026	\$3,700,690
• Estimated Net of Revenues/Appropriations	\$81,702

• Estimated Fund Balance June 30, 2025	\$1,973,348
• Estimated decrease in Fund Balance	\$81,702
• Estimated Year End Fund Balance June 30, 2026	\$1,891,646

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.

- We are currently budgeting what the state projects for local street funding (Act 51 revenue). There is legislation that might greatly increase this, but the budget is not assuming this will occur.
- Funds have been allocated for miscellaneous paving/repairs to the city major roads, mostly in the for of crack filling. The budget also includes funds for Cappy Lane.

• Estimated Revenues FY 2026	\$639,415
• Estimated Expenses FY 2026	\$896,872
• Estimated Net of Revenues/Appropriations	\$257,457
• Estimated Fund Balance June 30, 2025	\$339,654
• Estimated decrease in Fund Balance	\$257,457
• Estimated Year End Fund Balance June 30, 2026	\$82,197

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.

- We are currently budgeting what the state projects for local street funding (Act 51 revenue). There is legislation that might greatly increase this, but the budget is not assuming this will occur.
- A transfer in from the Municipal Street Fund will be made for \$250,000. This will cover expenses for the Bristol Road (county contribution) and Don Shenk Road projects.
- A transfer in from the Major Street Fund will be made for \$225,000. This will cover expenses for the Don Shenk Road project.

• Estimated Revenues FY 2026	\$696,548
• Estimated Expenses FY 2026	\$1,027,085
• Estimated Net of Revenues/Appropriations	\$330,537
• Estimated Fund Balance June 30, 2025	\$345,540
• Estimated decrease in Fund Balance	\$330,537
• Estimated Year End Fund Balance June 30, 2026	\$15,003

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 & 2023 bonds for local street improvements are accounted for in this fund. 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 2026	\$913,230
• Estimated Expenses FY 2026	\$921,096
• Estimated Net of Revenues/Appropriations	\$7,866
• Estimated Fund Balance June 30, 2025	\$16,608
• Estimated decrease in Fund Balance	\$7,866
• Estimated Year End Fund Balance June 30, 2026	\$8,742

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 budgeted from the garbage levy of 2.627 mils with a 1% allowance for Headlee rollback at the 2024 rate. 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 2026** **\$533,752**
- **Estimated Expenses FY 2026** **\$483,524**
- **Estimated Net of Revenues/Appropriations** **\$50,288**
- **Estimated Fund Balance June 30, 2025** **\$503,240**
- **Estimated increase in Fund Balance** **\$50,228**
- **Estimated Year End Fund Balance June 30, 2026** **\$553,468**

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, three quarters of the contracted cost for a Community and Economic Development Coordinator, and other community events that showcase the downtown.

- **Estimated Revenues FY 2026** **\$174,916**
- **Estimated Expenses FY 2026** **\$296,844**
- **Estimated Net of Revenues/Appropriations** **\$121,928**
- **Estimated Fund Balance June 30, 2025** **\$165,607**
- **Estimated decrease in Fund Balance** **\$121,928**
- **Estimated Year End Fund Balance June 30, 2026** **\$43,679**

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 2026** **\$47,500**
- **Estimated Expenses FY 2026** **\$24,000**
- **Estimated Net of Revenues/Appropriations** **\$23,500**
- **Estimated Fund Balance June 30, 2025** **\$ 120,009**
- **Estimated increase in Fund Balance** **\$23,500**

- **Estimated Year End Fund Balance June 30, 2026** **\$143,509**

402 Fire Equipment Replacement Fund

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

- **Estimated Revenues FY 2026** **\$156,450**
- **Estimated Expenses FY 2026** **\$ - 0 -**
- **Estimated Net of Revenues/Appropriations** **\$156,450**
- **Estimated Fund Balance June 30, 2025** **\$141,053**
- **Estimated increase in Fund Balance** **\$156,450**
- **Estimated Year End Fund Balance June 30, 2026** **\$297,503**

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 \$18,543

- **Estimated Revenues FY 2026** **\$1,431,470**
- **Estimated Expenses FY 2026** **\$1,771,857****
- **Estimated Net of Revenues/Appropriations** **(\$340,387)****

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

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

- **Estimated Fund Balance June 30, 2025** **\$7,605,830**
- **Estimated decrease in Fund Balance** **(\$364,457)**
- **Estimated Year End Fund Balance June 30, 2026** **\$7,241,373**
- **Estimated Spendable Fund Balance June 30, 2026** **\$1,909,802**

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 planning Cappy Lane watermain project that includes estimated design engineering, construction engineering and construction costs.
- The requested budget includes a depreciation expense of \$400,000 and OPEB expense of \$8,000 without which there would be a decrease in the fund balance of \$496,371.

• Estimated Revenues FY 2026	\$2,437,180
• Estimated Expenses FY 2026	\$3,230,321**
• Estimated Net of Revenues/Appropriations	(\$793,141) **

** INCLUDES DEPRECIATION EXPENSE OF \$400,000

** INCLUDES OPEB EXPENSE OF \$8,000

• Estimated Fund Balance June 30, 2025	\$7,437,963
• Estimated decrease in Fund Balance	(\$793,141)
• Estimated Year End Fund Balance June 30, 2026	\$6,644,822
• Estimated Spendable Fund Balance June 30, 2026	\$687,271

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 FY25 include funding under equipment of \$175,000 for the purchase two pickup trucks and a tractor.
- 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 \$55,927.

• Estimated Revenues FY 2026	\$197,200
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• Estimated Expenses FY 2026	\$331,126
• Estimated Net of Revenues/Appropriations	\$133,926
** INCLUDES DEPRECIATION EXPENSE OF \$75,000	
** INCLUDES OPEB EXPENSE OF \$3,000	
• Estimated Fund Balance June 30, 2025	\$578,440
• Estimated decrease in Fund Balance	\$133,926
• Estimated Year End Fund Balance June 30, 2026	\$444,514
• Estimated Spendable Fund Balance June 30, 2026	\$63,008

Long Term Liabilities

MERS underfunded liability as of December 31, 2023, for all Defined Benefit Pensions, active and retired employees is \$1,227,922. The plan is approximately 83% funded.

Unfunded liability for Retiree Health Care costs as of June 30, 2024 is \$434,656. The plan is approximately 89% funded as determined by an actuarial valuation.

The last payment for the Local Streets and Watermain Projects (General Obligation Limited Tax Bond Series 2017) is due May 1, 2027. The balance as of June 30, 2025 will be \$435,000.

The General Obligation 2023 Capital Improvement Bonds will begin repayment in FY 24-25 with a total borrowed amount of \$6,705,927.

USDA Water Supply System Revenue Bond, Series 2023 with a principal sum of \$4,030,000 will begin repayment in FY 24-25.

USDA Water Supply System Revenue Bond, Series 2020, with a principal balance of 2,625,000 as of 6.30.2025 will remain outstanding until May 1, 2060.

Fund and Department Fact Sheets

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

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026		
* 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		*Executive department includes addition contributions to MERS to offset unfunded accrued liabilities.		
		CAPITAL OUTLAY		
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Total	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>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>	
Total Exp	266,757	220,796	216,872	

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2025-2026			
* 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. Fiscal year 2025-2026 includes two possible elections.			
	* Continue to update records retention and management system			
	CAPITAL OUTLAY			
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
	Election Equipment	\$10,400	\$0	\$0
	Total	10,400	0	0

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 1.25 full time employees (FTE).
 * 0.54 of the FTE's are composed of salaried staff, including the city clerk and others.
 * 0.67 of the FTE's are composed of hourly staff in the city offices.
 * 0.04 of the FTE's are composed of hourly staff at the DPW.
 Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant.
 Included in this calculation is 1 temporary city hall employee that is not currently budgeted.

BUDGET SUMMARY

	ACTUAL <u>2023-2024</u>	AMENDED <u>2024-2025</u>	RECOMMENDED <u>2025-2026</u>
Total Exp	128,832	148,667	145,338

TREASURER 101 (253)

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026			
<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 		* Track grant spending, bond expenses, and fixed asset updates for various ongoing projects.			
		CAPITAL OUTLAY			
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	
		None	\$0	\$0	\$0
Total		0	0	0	0
STAFFING SUMMARY					
<ul style="list-style-type: none"> * Staffing for this function consists of the equivalent of 1.35 full time employees (FTE). * 0.50 of the FTE's are composed of salaried staff, including the city treasurer and others. * 0.85 of the FTE's are composed of hourly staff in the city offices. <p>Included in this calculation is 1 temporary city hall employee that is currently vacant.</p>					
BUDGET SUMMARY					
	<u>ACTUAL</u> <u>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>		
Total Exp	142,634	142,480	132,815		

ASSESSING 101 (247,257)

SERVICE DESCRIPTION	OPERATIONAL PLAN 2025-2026			
<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 			
	CAPITAL OUTLAY			
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</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>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>
Total Exp	43,949	57,085	57,866

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

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026		
<ul style="list-style-type: none"> * Patrol city and perform investigative services * Provide a dedicated traffic safety officer * Provide school liaison services and additional protection for school events, per contract * Provide for 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>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
None		\$0	\$0	\$0
Total		0	0	0
STAFFING SUMMARY				
<ul style="list-style-type: none"> * The Metro Police Authority (MPA) employees 1 Chief, 1 Lieutenant., 2 Patrol Sergeants, & 1 Administrative Sergeant * The MPA staffs 17 full time and 6 part time patrol officers * The MPA staffs 3 full time investigators. 1 PT Code Enforcement Officer * 1 Property Room Manager, 1 Record Clerk/Dispatcher, 1 Executive Secretary, 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). 				
BUDGET SUMMARY				
	<u>ACTUAL</u> <u>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>	
Total Exp	1,201,279	1,276,312	1,383,140	

FIRE DEPARTMENT 101 (336)

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026		
* Fund half of the fixed costs of the Swartz Creek Area Fire Department, shared with Clayton Twp * Fund the cost of alarms/runs within the City of Swartz Creek		*Transfer rental inspections to fire department (currently performed by Mundy staff)		
		CAPITAL OUTLAY		
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		\$0	\$0	\$0
Total		0	0	0
STAFFING SUMMARY				
* The fire board employs a part time chief and part time administrative assistant. * The fire board retains the services of 25 paid, on-call firefighters. * All employees serve the fire authority board, which serves Swartz Creek & Clayton Township.				
BUDGET SUMMARY				
	ACTUAL <u>2023-2024</u>	AMENDED <u>2024-2025</u>	RECOMMENDED <u>2025-2026</u>	
Total Exp	187,447	205,162	202,100	

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2025-2026		
<ul style="list-style-type: none"> * Review and approve building permits, consult with the public regarding building codes, inspections, zoning, and plan reviews * Oversee ordinance enforcement for zoning and building issues * Consult on city owned properties in relation to construction and repair * Oversee rental inspection program * Prepare planning documents, site plan reviews, and packets for Planning Commission and Zoning Board of Appeals 	* Limited contractual services are budgeted for ordinance updates/plan reviews		
	CAPITAL OUTLAY		
	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
	\$0	\$0	\$0
Total	0	0	0

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 0.42 full time employees (FTE).
 * 0.19 of the FTE's are composed of salaried staff, including the city manager.
 * 0.23 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.
 Included in this calculation is 1 additional Part time DPS worker, and 2 temporary DPS positions that are currently vacant.

BUDGET SUMMARY

	ACTUAL <u>2023-2024</u>	AMENDED <u>2024-2025</u>	RECOMMENDED <u>2025-2026</u>
Total Exp	157,618	193,212	163,110

<i>FACILITIES & LIGHTING 101 (265,345,448,567,790,797)</i>			
SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026	
<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>		* Routine maintenance and upkeep	
		CAPITAL OUTLAY	
		<u>2025-2026</u>	<u>2026-2027</u> <u>2027-2028</u>
		\$0	\$0 \$0
Total		0	0 0
STAFFING SUMMARY			
<p>* Staffing for this function consists of the equivalent of .8273 full time employees (FTE).</p> <p>* 0.05 of the FTE's are composed of salaried staff, including the director of public works.</p> <p>* 0.7773 of the FTE's are composed of hourly staff, primarily from the DPW.</p> <p>* Primary contractors for this service include Jason Boyd (mowing) & Ace (snow removal).</p> <p>Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are currently vacant.</p>			
BUDGET SUMMARY			
	<u>ACTUAL</u> <u>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>
Total Exp	397,019	210,144	221,021

SIDEWALKS 101 (444)			
SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026	
* Pass sidewalk repair expenses through for upkeep on sidewalk in public right of ways * Pass snow removal expenses through for work performed on sidewalk in the public right of way		* Continue winter sidewalk snow clearing enforcement and assessment	
		CAPITAL OUTLAY	
		<u>2025-2026</u>	<u>2026-2027</u> <u>2027-2028</u>
		None	
Total		\$0	0 0
STAFFING SUMMARY			
* This department is not staffed.			
BUDGET SUMMARY			
<u>ACTUAL</u> <u>2023-2024</u>		<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>
Total Exp	4,925	0	0
*prior to FY21 was a separate fund			

GRASS, BRUSH & WEEDS 101 (523)			
SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026	
* Pass mowing expenses through for properties mowed in violation to ordinance		* Continue seasonal weed cutting enforcement and assessment	
		CAPITAL OUTLAY	
		<u>2025-2026</u>	<u>2026-2027</u> <u>2027-2028</u>
		None	
Total		\$0	0 0
STAFFING SUMMARY			
* This department is not staffed.			
BUDGET SUMMARY			
<u>ACTUAL</u> <u>2023-2024</u>		<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>
Total Exp	1,500	1,500	1,000
*prior to FY21 was a separate fund			

PARKS & PROMOTIONS 101 (780,780.5,782,783,786,788,794)					
SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026			
<div>* Provide for operations, maintenance, and repair of city parks (Abrams, Elms, Bicentennial, Otterburn Disc Golf, Veterans Memorial, Pajtas Amphitheater)</div> <div>* Provide support for community events and activities related to parks and festivals (parade support & holiday decorating)</div> <div>* Provide shared services for maintenance to Mundy Townships park</div>		<div>* Construction of Otterburn Park pavilion</div> <div>* Continue forestry in Abrams Park</div>			
		CAPITAL OUTLAY			
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	
		Otterburn Park Pavilion	\$630,000	\$0	\$0
		Elms Park Drainage	\$0	\$30,000	\$0
		Abrams Park Forestry	\$20,000	\$25,000	\$0
Total		\$650,000	\$55,000	\$0	
STAFFING SUMMARY					
<div>* Staffing for this function consists of the equivalent of 2.18 full time employees (FTE).</div> <div>* 0.10 of the FTE's are composed of salaried staff, including the director of public works.</div> <div>* 2.08 of the FTE's are composed of hourly staff, primarily from the DPW.</div> <div>* Primary contractors for this service include mowing.</div> <div>Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are currently vacant.</div>					
BUDGET SUMMARY					
	<u>ACTUAL</u> <u>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>		
Total Exp	562,418	339,166	939,154		

MAJOR STREET FUND 202

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026		
* Maintain major streets (Miller, Elms, Bristol, Morrish, Fairchild, Seymour, Oakview, Ingalls, Cappy, Winston & Paul Fortino) * Clear major streets of ice and snow * Maintain rights-of-way, including storm drains * Provide traffic control services * Contribute to street sweeping activities * Plan and execute reconstruction of streets with Traffic Improvement Program federal monies		* Reconstruction and rehabilitation of Cappy Lane * Pre-planning for TIP Elms & Miller Road work		
		CAPITAL OUTLAY		
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Cappy Lane	\$510,000	
		Miller Road Rehabilitation		\$3,000,000
Total		\$510,000	0	3,000,000
STAFFING SUMMARY				
* Staffing for this function consists of the equivalent of 1.45 full time employees (FTE). * 0.15 of the FTE's are composed of salaried staff, including the director of public works. * 1.3 of the FTE's are composed of hourly staff, primarily from the DPW. Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are currently vacant.				
BUDGET SUMMARY				
	ACTUAL	AMENDED	RECOMMENDED	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	
Total Rev	1,748,270	643,897	639,415	
Total Exp	1,990,984	753,402	896,872	
Net Rev/Exp	(242,714)	(109,505)	(257,457)	

LOCAL STREET FUND 203

SERVICE DESCRIPTION	OPERATIONAL PLAN 2025-2026			
<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 rights-of-way, including storm drains * Provide traffic control services * Contribute to street sweeping activities 	<ul style="list-style-type: none"> * Don Shenk Reconstruction * Bristol Road rehabilitation * Transfer funds from Municipal Street Fund to fund road projects. * Preventative Maintenance crack filling 			
	CAPITAL OUTLAY			
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
	Don Shenk	\$1,370,000	\$0	\$0
	Bristol Road	\$50,000	\$0	\$0
	Church/Frederick	\$0	\$0	\$300,000
	Total	\$1,420,000	0	300,000

STAFFING SUMMARY

- * Staffing for this function consists of the equivalent of 1.31 full time employees (FTE).
- * 0.12 of the FTE's are composed of salaried staff, including the director of public works.
- * 1.19 of the FTE's are composed of hourly staff, primarily from the DPW.

Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are vacant currently.

BUDGET SUMMARY

	ACTUAL	AMENDED	RECOMMENDED
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Total Rev	465,000	718,392	696,548
Total Exp	331,915	1,095,039	1,027,085
Net Rev/Exp	133,085	(376,647)	(330,537)

MUNICIPAL STREET FUND 204

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026		
* Provide funds for planned projects within the 20 year street plan * Make interest and principle payments on street bonds		* Follow recommendations of the Street Project Selection Committee to establish and fund projects in the 20 year plan		
		CAPITAL OUTLAY		
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Total	\$0	0
STAFFING SUMMARY				
* This department is not staffed.				
BUDGET SUMMARY				
	ACTUAL	AMENDED	RECOMMENDED	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	
Total Rev	7,554,002	888,938	913,230	
Total Exp	5,767,283	3,651,607	921,096	
Net Rev/Exp	1,786,719	(2,762,669)	(7,866)	

GARBAGE FUND 226

SERVICE DESCRIPTION	OPERATIONAL PLAN 2025-2026		
* Fund the garbage, recycling, and yard waste collection contract with GFL * Support garbage collection activities in downtown and parks * Supports costs related to street sweeping * Fund staff and contracted brush chipping	* There are no changes to past operations		
	* Prepare for a new contract, commencing July 1, 2026		
	CAPITAL OUTLAY		
	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
None			
Total	\$0	0	0

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 1.83 full time employees (FTE).
 * 0.10 of the FTE's are composed of salaried staff, including the director of public works.
 * 1.73 of the FTE's are composed of hourly staff, primarily from the DPW.
 * This function is executed in large part by GFL.
 Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

	ACTUAL <u>2023-2024</u>	AMENDED <u>2024-2025</u>	RECOMMENDED <u>2025-2026</u>
Total Rev	495,699	509,214	533,752
Total Exp	467,321	488,027	483,524
Net Rev/Exp	28,378	21,187	50,228

DOWNTOWN DEVELOPMENT AUTHORITY FUND 248

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026			
<div>* Allocate special revenues (TIF) to projects that improve the economic vitality and function of downtown</div> <div>* Fund the facade improvement program</div> <div>* Fund and program Family Movie Night (donation supported)</div> <div>* Plan for future investments</div>		<div>* Support Community/Economic Development Coordinator</div> <div>* Construct Holland Square Pergola</div> <div>* Install wayfinding signs</div> <div>* A Install historical markers</div>			
		CAPITAL OUTLAY			
			<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Holland Square	\$150,000	\$0	\$0
		Wayfinding	\$20,000	\$20,000	\$20,000
		Signs	\$5,000		
		Total	\$175,000	20,000	20,000
STAFFING SUMMARY					
<div>* This department is not staffed.</div>					
BUDGET SUMMARY					
	ACTUAL		AMENDED		RECOMMENDED
	<u>2023-2024</u>		<u>2024-2025</u>		<u>2025-2026</u>
Total Rev	170,036		179,927		174,916
Total Exp	77,026		262,949		296,844
Net Rev/Exp	93,010		(83,022)		(121,928)

CAPITAL IMPROVEMENTS FUND 401

SERVICE DESCRIPTION	OPERATIONAL PLAN 2025-2026		
* Accounts for facility maintenance & capital projects not included in enterprise funds * Paul D Bueche Municipal Building * Public Safety Building * Swartz Creek Senior Center & Library Building * Non-Motorized Trailway	* Add to savings for future facility maintenance * Replace City Hall roof		
	CAPITAL OUTLAY		
		<u>2025-2026</u>	<u>2026-2027</u> <u>2027-2028</u>
	City Hall Roof	\$24,000	
	Total	\$24,000	0 0

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL <u>2023-2024</u>	AMENDED <u>2024-2025</u>	RECOMMENDED <u>2025-2026</u>
Total Rev	60,001	60,000	47,500
Total Exp	0	0	24,000
Net Rev/Exp	60,001	60,000	23,500

FIRE EQUIPMENT REPLACEMENT FUND 402

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026		
* Provide annual fund contributions to offset large equipment purchases		* Consider order for next fire apparatus, year of delivery/payment TBD		
		CAPITAL OUTLAY		
		<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Total	\$0	0
STAFFING SUMMARY				
* This department is not staffed.				
BUDGET SUMMARY				
	ACTUAL	AMENDED	RECOMMENDED	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	
Total Rev	227,149	157,645	156,450	
Total Exp	113,870	107,020	0	
Net Rev/Exp	113,279	50,625	156,450	

SEWER FUND 590

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026			
* Read and bill water customers * Inspect sewer man holes for backups * Televiser and "jet" mains * Line existing sewer lines * Operate the city's lift station * Collect sanitary sewer for treatment by the Genesee County Drain Commission		* Televising sewer lines throughout the city on an eight year rotation * Providing \$150,000 for unprogrammed lining			
		CAPITAL OUTLAY			
			<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Televiser Lines	\$100,000	\$100,000	\$100,000
		Reserve for line repair	\$150,000	\$200,000	\$200,000
		Total	\$250,000	300,000	300,000
STAFFING SUMMARY					
* Staffing for this function consists of the equivalent of 2.76 full time employees (FTE). * 0.56 of the FTE's are composed of salaried staff, including the director of public works, treasurer. * 2.2 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff. Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant. Included in this calculation is 1 temporary city hall employee that is not currently budgeted.					
BUDGET SUMMARY					
	ACTUAL		AMENDED		RECOMMENDED
	<u>2023-2024</u>		<u>2024-2025</u>		<u>2025-2026</u>
Total Rev	1,402,686		1,462,900		1,431,470
Total Exp	1,386,232		1,692,690		1,771,857
Net Rev/Exp	16,454		(229,790)		(340,387)
Operating*	293,816		98,210		(36,457)
*Excluding loan revenue, depreciation & OPEB costs					

WATER FUND 591			
SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026	
* 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		* Replace Cappy Lane water main. * Update water plans	
		<u>2025-2026</u>	<u>2026-2027</u>
		<u>2027-2028</u>	
Cappy Lane watermain project		\$710,000	\$0
Springbrook Connector		\$0	\$100,000
		\$0	\$0
Total		\$710,000	100,000
STAFFING SUMMARY			
* Staffing for this function consists of the equivalent of 3.44 full time employees (FTE). * 0.57 of the FTE's are composed of salaried staff, including the director of public works, treasurer, and finance. * 2.87 of the FTE's are composed of hourly staff, from the DPW and office utility billing staff. Included in this calculation is 1 Part time DPS worker, and 2 Temporary DPS Positions that are currently vacant. Included in this calculation is 1 temporary city hall employee that is not currently budgeted.			
BUDGET SUMMARY			
	<u>ACTUAL</u> <u>2023-2024</u>	<u>AMENDED</u> <u>2024-2025</u>	<u>RECOMMENDED</u> <u>2025-2026</u>
Total Rev	2,357,090	2,603,808	2,437,180
Total Exp	2,423,845	3,644,692	3,230,321
Net Rev/Exp	(66,755)	(1,040,884)	(793,141)
Operating*	89,646	(266,384)	(385,141)
*Excluding depreciation & OPEB costs			

MOTOR POOL FUND 661

SERVICE DESCRIPTION		OPERATIONAL PLAN 2025-2026			
* 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 two pickup trucks			
		* Purchase utility vehicle			
		CAPITAL OUTLAY			
			<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
		Equipment purchase UTV	\$30,000	\$0	\$0
		Purchase two Pickups	\$120,000	\$0	\$0
Purchae Pickup	\$0	\$70,000	\$70,000		
Total		\$150,000	70,000	70,000	
STAFFING SUMMARY					
* This department is not staffed.					
BUDGET SUMMARY					
	ACTUAL		AMENDED		RECOMMENDED
	<u>2023-2024</u>		<u>2024-2025</u>		<u>2025-2026</u>
Total Rev	241,874		173,350		197,200
Total Exp	139,364		312,156		331,126
Net Rev/Exp	102,510		(138,806)		(133,926)
Operating*	180,510		89,194		(31,856)
*Excluding loan payment, depreciation & OPEB costs					

Fiscal Year 2026 Budget

BUDGET REPORT FOR CITY OF SWARTZ CREEK

Treasury

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.000 - General						
101-000.000-402.000	Current Tax Revenue	833,947	872,519	859,781	872,519	898,695
101-000.000-402.301	Current Tax Revenue P SFTY	822,578	906,753	845,611	906,753	933,956
101-000.000-412.000	Delinquent Tax Revenue	308	100	217	217	100
101-000.000-433.000	St-Charge in Lieu		1,790	1,922	1,922	1,922
101-000.000-434.000	St-Mobile Tax in Lieu	1,020	960	846	1,020	960
101-000.000-445.000	Late Payment Interest Revenue	17,131	10,000	9,245	11,637	10,000
101-000.000-445.100	MR Penalty & Interest	382		46	46	
101-000.000-448.000	Collection Fees	8,800	8,800	8,800	8,800	8,800
101-000.000-449.000	NSF Fee	1,267	400	1,125	1,075	400
101-000.000-477.001	Franchise Fees	100,930	110,000	45,713	100,000	110,000
101-000.000-477.100	Wireless Leases	80,500	66,600	39,234	66,600	66,600
101-000.000-528.000	Federal Grants - Other	139,167				
101-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	29,476	15,000	11,884	14,957	11,445
101-000.000-574.100	Constitutional Sales Tax	646,549	649,103	320,797	649,000	612,705
101-000.000-574.300	CVTRS Revenue Share	59,768	64,549	36,539	64,000	60,175
REVENUE SHARING & CONSTITUTIONAL SALES TAX ARE BUDGETED AT TOTAL FY25 PAYMENTS PROVIDED BY THE MICHIGAN DEPT OF TREASURY. AMOUNTS ARE PROJECTED BASED ON THE FY26 GOVERNOR'S EXECUTIVE BUDGET RECOMMENDATION AND THE JANUARY 2025 CONSENSUS REVENUE ESTIMATES. AMOUNTS ARE BUDGETED AT 95% OF EXPECTED REVENUE						
101-000.000-608.000	Admin Fee	90,512	95,000	94,088	95,000	97,850
101-000.000-664.000	Interest Income	27,547	78,500	60,853	76,590	65,000
101-000.000-667.001	Rental Income - Lease of City Property	1,200	3,200	3,201	3,201	
101-000.000-675.000	Misc.	124		2,001	2,001	
101-000.000-677.000	Reimbursements	533				
101-000.000-677.200	Reimbursements from DDA	5,000	10,000	10,000	10,000	10,000
101-000.000-694.000	Cash Over & Short	2	5			
Totals for dept 000.000 - General		2,866,741	2,893,279	2,351,903	2,885,338	2,888,608

Dept 172.000 - Executive

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-172.000-677.000	Reimbursements	385		403	508	
Totals for dept 172.000 - Executive		385		403	508	
Dept 215.000 - Administration and Clerk						
101-215.000-627.000	Charges for Services			3	4	
Totals for dept 215.000 - Administration and Clerk				3	4	
Dept 253.000 - Treasurer						
101-253.000-677.000	Reimbursements			480	480	
Totals for dept 253.000 - Treasurer				480	480	
Dept 262.000 - Elections						
101-262.000-677.000	Reimbursements	390	5,300	5,305	5,305	
Totals for dept 262.000 - Elections		390	5,300	5,305	5,305	
Dept 266.000 - Legal Council						
101-266.000-677.000	Reimbursements	22,580				
Totals for dept 266.000 - Legal Council		22,580				
Dept 301.000 - Police Dept						
101-301.000-543.000	State Liquor Returns	7,859	4,700	1,986	2,000	2,000
101-301.000-627.000	Charges for Services	410				
101-301.000-657.000	Ordinance Fees			1,906		
Totals for dept 301.000 - Police Dept		8,269	4,700	3,892	2,000	2,000
Dept 336.000 - Fire Department						
101-336.000-677.000	Reimbursements	16,995		21,371	21,371	0
THE CITY OF SWARTZ CREEK CHARGES METRO POLICE AUTHORITY OF GENESEE COUNTY REIMBURSEMENTS FOR THE PUBLIC SAFETY BLDG						
Totals for dept 336.000 - Fire Department		16,995		21,371	21,371	0
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-627.000	Charges for Services	24,514	22,000	17,667	22,049	22,000
101-345.000-677.000	Reimbursements	2,844	2,200	530	667	500
THE CITY OF SWARTZ CREEK CHARGES SWARTZ CREEK AREA FIRE DEPT REIMBURSEMENTS FOR THE PUBLIC SAFETY BUILDING						
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		27,358	24,200	18,197	22,716	22,500

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Dept 371.000 - Building/Zoning/Planning						
101-371.000-476.001	Building Permits	35,310	24,000	23,584	24,000	24,000
101-371.000-476.005	Plumbing Inspection Revenue	6,693	5,500	5,418	6,819	5,500
101-371.000-476.006	Mechanical Inspection Revenue	12,465	10,000	9,415	11,548	10,000
101-371.000-476.007	Electrical Inspection Revenue	11,986	10,000	8,107	9,495	10,000
101-371.000-478.000	Other Permits	3,740	3,000	3,530	4,355	3,000
101-371.000-479.000	Rental Inspection Revenue	8,125	10,000	8,730	6,079	7,000
101-371.000-608.100	Site Plan Review Fees			3,348	4,214	
101-371.000-627.000	Charges for Services	965	775	505	636	775
Totals for dept 371.000 - Building/Zoning/Planning		79,284	63,275	62,637	67,146	60,275
Dept 444.000 - Sidewalks						
101-444.000-418.478	Snow Removal Revenue			3,131	3,131	
Totals for dept 444.000 - Sidewalks				3,131	3,131	
Dept 448.000 - Lighting						
101-448.000-589.000	Condo Lighting	6,575	6,575	9,862	10,500	13,000
101-448.000-589.100	Clayton-Bristol Rd St Lighting	984	1,000			1,000
101-448.000-589.200	Carriage Commons Lighting Reim	1,147	1,147	1,720	1,720	1,700
Totals for dept 448.000 - Lighting		8,706	8,722	11,582	12,220	15,700
Dept 450.000 - Forestry Program						
101-450.000-560.000	State DNR Grant					9,000
	FOOTNOTE AMOUNTS:					9,000
	DNR FORESTRY GRANT					
Totals for dept 450.000 - Forestry Program						9,000
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-416.000	Current Weed Revenue	8,400	3,600	1,500	1,500	1,500
Totals for dept 523.000 - Grass, Brush & Weeds		8,400	3,600	1,500	1,500	1,500
Dept 694.000 - Community Development Block Grant						
101-694.000-522.000	Federal Grants - CDBG		37,721			
101-694.000-529.100	Senior Ctr Operations	2,101	2,101			16,000
Totals for dept 694.000 - Community Development Block Grant		2,101	39,822			16,000
Dept 728.005 - Holland Square Streetscape						
101-728.005-674.248	Contribution from DDA	40,000				

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Totals for dept 728.005 - Holland Square Streetscape		40,000				
Dept 780.000 - Parks & Recreation						
101-780.000-674.000	Contributions & Donations	55				
101-780.000-674.001	CONTRIBUTIONS & DONATIONS LARGE DECA	30		30	30	
101-780.000-674.002	CONTRIBUTIONS & DONATIONS SMALL DECA	100		20	20	
101-780.000-674.003	COSMOS IN THE CREEK DONATIONS	42,769				
Totals for dept 780.000 - Parks & Recreation		42,954		50	50	
Dept 780.500 - Mundy Twp Park Services						
101-780.500-677.000	Reimbursements	10,477	11,024	10,466	13,173	16,605
Totals for dept 780.500 - Mundy Twp Park Services		10,477	11,024	10,466	13,173	16,605
Dept 782.000 - Facilities - Abrams Park						
101-782.000-651.000	Use and Admission Fee	525	500	310	390	500
101-782.000-674.000	Contributions & Donations	6,000				
Totals for dept 782.000 - Facilities - Abrams Park		6,525	500	310	390	500
Dept 783.000 - Facilities - Elms Rd Park						
101-783.000-651.000	Use and Admission Fee	11,635	10,000	5,570	6,532	8,000
101-783.000-677.000	Reimbursements	1,375				
Totals for dept 783.000 - Facilities - Elms Rd Park		13,010	10,000	5,570	6,532	8,000
Dept 786.000 - Non-Motorized Trailway						
101-786.000-528.000-786.000	Federal Grants - Other	27,582				
101-786.000-560.000-786.000	State DNR Grant					
101-786.000-674.000-786.000	Contributions & Donations		30,000	30,000		
101-786.000-677.000-786.000	Reimbursements	176,548				
Totals for dept 786.000 - Non-Motorized Trailway		204,130	30,000	30,000		
Dept 788.000 - Otterburn Disc Golf Park						
101-788.000-560.000	State DNR Grant					290,000
101-788.000-562.000	HUD GRANT - GEN CO PARKS					283,000
Totals for dept 788.000 - General						573,000
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-627.000	Charges for Services	5,504	5,300	6,325	7,932	5,300
Totals for dept 790.000 - Facilities-Senior Center/Libr		5,504	5,300	6,325	7,932	5,300

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
	REIMBURSEMENTS RECEIVED FROM THE SWARTZ CREEK SENIOR CENTER FOR UTILITY COSTS					
Dept 794.000 - Community Promotions Program						
101-794.000-551.000	Other State Grant Revenue	5,000				
Totals for dept 794.000 - Community Promotions Program		5,000				
Dept 797.000 - Facilities - City Parking Lots						
101-797.000-677.000	Reimbursements	21,933				
Totals for dept 797.000 - Facilities - City Parking Lots		21,933				
TOTAL ESTIMATED REVENUES		3,390,742	3,099,722	2,533,125	3,049,796	3,618,988

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 000.000 - General						
101-000.000-983.100	ERC Lighting Conversion Program Expense	13,653	14,133	10,095	12,706	14,133
Totals for dept 000.000 - General		13,653	14,133	10,095	12,706	14,133
Dept 101.000 - Council						
101-101.000-702.000	Wages	14,328	15,200	11,853	14,688	15,216
101-101.000-704.100	FICA - Employer's Share	899	942	744	922	943
101-101.000-704.200	Medicare - Employer's Share	210	220	174	216	221
101-101.000-705.000	Medical Insurance - ER	742	838	691	858	1,179
101-101.000-705.100	Vision Benefits	4	8	3	4	6
101-101.000-705.200	Dental Benefits	39	88	37	47	70
101-101.000-706.000	Life Insurance - ER cost	30	35	22	27	29
101-101.000-707.000	Retirement Contributions-ER	571	593	436	530	626
101-101.000-707.100	Health Care Savings Plan - ER	194	170	150	183	187
101-101.000-708.000	Sick & Accident Premiums-ER	112	148	107	135	115
101-101.000-726.000	Supplies	17	200	197	248	100
101-101.000-801.000	Contractual Services					
101-101.000-910.200	General Liability Insurance	3,971	4,410	3,986	5,017	4,410
101-101.000-910.500	Workers Comp Insurance	8	10			11
101-101.000-960.000	Education and Training	2,967	3,250	2,525	3,177	3,250
Totals for dept 101.000 - Council		24,092	26,112	20,925	26,052	26,363
Dept 172.000 - Executive						
101-172.000-702.000	Wages	45,535	48,885	38,479	46,219	49,623
101-172.000-704.100	FICA - Employer's Share	3,079	3,031	2,599	3,107	3,196
101-172.000-704.200	Medicare - Employer's Share	720	709	608	727	747
101-172.000-705.000	Medical Insurance - ER	7,424	8,026	6,846	8,616	9,059
101-172.000-705.100	Vision Benefits	61	66	51	64	62
101-172.000-705.200	Dental Benefits	726	764	624	785	772
101-172.000-706.000	Life Insurance - ER cost	198	206	161	203	200
101-172.000-707.000	Retirement Contributions-ER	72,405	72,366	55,530	69,629	72,631
INCLUDES MERS EXTRA DEFINED BENEFIT CONTRIBUTIONS						
101-172.000-707.100	Health Care Savings Plan - ER	1,986	1,955	1,677	2,005	2,062
101-172.000-708.000	Sick & Accident Premiums-ER	626	658	536	674	649
101-172.000-801.000	Contractual Services	24,766	14,130	5,481	6,000	10,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-172.000-850.000	Communications	187	190	156	177	190
101-172.000-910.100	Property Insurance		310	306	385	310
101-172.000-910.200	General Liability Insurance	4,409	5,985	4,028	5,070	5,985
101-172.000-910.500	Workers Comp Insurance	360	280	389	490	294
101-172.000-940.000	Vehicle and Travel Expense	3,936	3,940	3,280	3,715	3,936
101-172.000-960.000	Education and Training	264	150	95	120	160
101-172.000-961.000	Miscellaneous	12,800		1,186	1,492	1,500
	PROPERTY TAXES/MIDEAL					
101-172.000-971.000	Land Purchase	6,768				
Totals for dept 172.000 - Executive		186,250	161,651	122,032	149,478	161,376
Dept 215.000 - Administration and Clerk						
101-215.000-702.000	Wages	25,296	20,876	18,015	21,739	31,880
101-215.000-704.100	FICA - Employer's Share	1,585	1,294	1,132	1,365	1,977
101-215.000-704.200	Medicare - Employer's Share	371	300	265	320	462
101-215.000-705.000	Medical Insurance - ER	322	1,476	240	283	982
101-215.000-705.100	Vision Benefits		19			5
101-215.000-705.200	Dental Benefits	3	202			58
101-215.000-706.000	Life Insurance - ER cost	156	184	102	128	141
101-215.000-707.000	Retirement Contributions-ER	2,282	2,088	1,487	1,795	2,393
101-215.000-707.100	Health Care Savings Plan - ER	960	771	690	830	897
101-215.000-708.000	Sick & Accident Premiums-ER	439	503	383	481	425
101-215.000-726.000	Supplies	107	140	396	498	200
101-215.000-745.000	Postage	1,924	2,040	(2,050)	2,040	680
101-215.000-801.000	Contractual Services	3,588	5,000	4,437	5,585	800
101-215.000-850.000	Communications	150		290	364	500
101-215.000-900.000	Printing and Publishing	2,730	3,000	3,876	4,878	1,240
101-215.000-960.000	Education and Training	1,987	1,400	1,828	2,300	2,400
101-215.000-961.000	Miscellaneous	(40)		69	87	
101-215.000-976.000	Equipment					200
Totals for dept 215.000 - Administration and Clerk		41,860	39,293	31,160	42,693	45,240
Dept 228.000 - Information Technology						
101-228.000-726.000	Supplies					
101-228.000-801.000	Contractual Services	20,498	23,000	9,010	11,340	13,000
101-228.000-976.000	Equipment			176	222	30,000
	NEW COMPUTER EQUIPMENT FOR OFFICE					
Totals for dept 228.000 - Information Technology		20,498	23,000	9,186	11,562	43,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Dept 247.000 - Board of Review						
101-247.000-702.000	Wages	1,775	3,417	1,708	2,150	3,417
101-247.000-704.100	FICA - Employer's Share	110	212	106	133	212
101-247.000-704.200	Medicare - Employer's Share	26	50	25	31	50
101-247.000-707.000	Retirement Contributions-ER	1				
101-247.000-726.000	Supplies		125			125
101-247.000-900.000	Printing and Publishing		400	373	469	400
Totals for dept 247.000 - Board of Review		1,912	4,204	2,212	2,783	4,204
Dept 253.000 - Treasurer						
101-253.000-702.000	Wages	69,061	64,589	47,083	56,989	57,493
101-253.000-704.100	FICA - Employer's Share	4,372	4,005	3,000	3,628	3,565
101-253.000-704.200	Medicare - Employer's Share	1,022	937	701	848	834
101-253.000-705.000	Medical Insurance - ER	14,560	10,471	12,426	15,538	17,555
101-253.000-705.100	Vision Benefits	75	88	64	80	84
101-253.000-705.200	Dental Benefits	760	914	698	879	934
101-253.000-706.000	Life Insurance - ER cost	292	401	250	314	287
101-253.000-707.000	Retirement Contributions-ER	6,263	5,318	4,218	5,113	5,161
101-253.000-707.100	Health Care Savings Plan - ER	1,396	1,614	1,427	1,736	483
101-253.000-708.000	Sick & Accident Premiums-ER	1,120	1,433	1,044	1,314	1,069
101-253.000-726.000	Supplies	1,781	1,200	1,084	1,365	1,200
101-253.000-745.000	Postage	773	650	435	547	650
101-253.000-801.000	Contractual Services	37,614	48,000	43,861	55,205	40,640
INCLUDES AUDIT AND FINANCIAL SERVICES						
101-253.000-805.000	Bank Fees	717	800	191	241	800
101-253.000-900.000	Printing and Publishing	131	100			100
101-253.000-910.300	Insurance and Bonds	20	60			60
101-253.000-940.000	Vehicle and Travel Expense	465	400	294	370	400
101-253.000-960.000	Education and Training	2,201	1,500	745	938	1,500
101-253.000-961.000	Miscellaneous	11				
Totals for dept 253.000 - Treasurer		142,634	142,480	117,521	145,105	132,815
Dept 257.000 - Assessor						
101-257.000-702.000	Wages	3,956	3,762	3,234	3,877	3,311
101-257.000-704.100	FICA - Employer's Share	245	233	200	240	205
101-257.000-704.200	Medicare - Employer's Share	57	55	47	56	48
101-257.000-705.000	Medical Insurance - ER	101	231	175	220	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-257.000-705.100	Vision Benefits	1	4	2	2	
101-257.000-705.200	Dental Benefits	11	25	18	23	
101-257.000-706.000	Life Insurance - ER cost	22	24	15	18	18
101-257.000-707.000	Retirement Contributions-ER	302	273	232	279	289
101-257.000-707.100	Health Care Savings Plan - ER	136	98	107	129	115
101-257.000-708.000	Sick & Accident Premiums-ER	59	83	68	86	51
101-257.000-726.000	Supplies		25			25
101-257.000-745.000	Postage	1,316	1,300	1,369	1,723	1,500
101-257.000-801.000	Contractual Services	33,659	34,668	29,590	37,243	36,000
101-257.000-899.000	MTT Appeals and Payments		10,000			10,000
101-257.000-900.000	Printing and Publishing		600			600
101-257.000-960.000	Education and Training	2,172	1,500	390	491	1,500
Totals for dept 257.000 - Assessor		42,037	52,881	35,447	44,387	53,662
Dept 262.000 - Elections						
101-262.000-702.000	Wages	37,781	50,993	44,575	55,210	23,101
101-262.000-704.100	FICA - Employer's Share	2,332	3,162	2,887	3,577	1,432
101-262.000-704.200	Medicare - Employer's Share	545	739	675	837	335
101-262.000-705.000	Medical Insurance - ER	582	1,630	892	1,108	1,323
101-262.000-705.100	Vision Benefits	6	19	7	9	8
101-262.000-705.200	Dental Benefits	32	205	69	86	95
101-262.000-706.000	Life Insurance - ER cost	138	162	96	120	127
101-262.000-707.000	Retirement Contributions-ER	2,137	1,937	1,737	2,115	2,217
101-262.000-707.100	Health Care Savings Plan - ER	851	691	662	801	808
101-262.000-708.000	Sick & Accident Premiums-ER	396	486	398	501	402
101-262.000-726.000	Supplies	7,379	6,000	5,514	6,940	6,000
101-262.000-745.000	Postage	4,948	4,000	3,014	3,793	2,000
101-262.000-801.000	Contractual Services	7,391	5,900	4,025	5,066	5,900
101-262.000-940.000	Vehicle and Travel Expense	639	600	367	462	600
101-262.000-941.000	Equipment Rental	327	350	308	388	350
101-262.000-960.000	Education and Training	990	5,300	3,903	4,912	2,000
101-262.000-976.000	Equipment		4,200			10,400
INCLUDES 4 NEW EPB'S						
Totals for dept 262.000 - Elections		66,474	86,374	69,129	85,925	57,098
Dept 265.000 - Facilities - City Hall						
101-265.000-702.000	Wages	4,618	4,213	2,974	3,190	6,283
101-265.000-704.100	FICA - Employer's Share	287	261	185	198	396

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-265.000-704.200	Medicare - Employer's Share	67	61	43	46	93
101-265.000-705.000	Medical Insurance - ER	832	523	465	585	931
101-265.000-705.100	Vision Benefits	8	5	4	5	8
101-265.000-705.200	Dental Benefits	97	57	48	61	99
101-265.000-706.000	Life Insurance - ER cost	13	14	7	9	18
101-265.000-707.000	Retirement Contributions-ER	397	366	223	244	546
101-265.000-707.100	Health Care Savings Plan - ER	99	123	50	58	153
101-265.000-708.000	Sick & Accident Premiums-ER	85	70	43	55	93
101-265.000-726.000	Supplies	1,889	1,000	1,415	1,781	1,750
101-265.000-850.000	Communications	2,683	3,250	5,084	6,397	5,000
101-265.000-910.100	Property Insurance	1,001	945	1,127	1,419	1,200
101-265.000-910.500	Workers Comp Insurance	213	113			119
101-265.000-920.000	Utilities	4,123	4,148	3,269	4,114	4,148
101-265.000-930.000	Repairs and Maintenance	4,760	3,708	2,563	3,226	3,100
101-265.000-941.000	Equipment Rental	2,450	500	1,600	1,961	2,000
101-265.000-961.000	Miscellaneous					
Totals for dept 265.000 - Facilities - City Hall		23,622	19,357	19,100	23,349	25,937
Dept 266.000 - Legal Council						
101-266.000-801.000	Contractual Services	12,628	18,900	9,093	11,444	15,000
Totals for dept 266.000 - Legal Council		12,628	18,900	9,093	11,444	15,000
Dept 301.000 - Police Dept						
101-301.000-801.000	Contractual Services	7,851	12,000	11,776	14,821	12,000
FY26 ANNUAL MEMBERSHIP DUES BUDGETED ASSOCIATED WITH FLINT AREA NARCOTICS GROUP						
101-301.000-910.100	Property Insurance	43	26	2	2	26
Totals for dept 301.000 - Police Dept		7,894	12,026	11,778	14,823	12,026
Dept 301.266 - Legal Council PSFY						
101-301.266-801.000	Contractual Services	23,072	24,000	17,045	21,453	24,000
Totals for dept 301.266 - Legal Council PSFY		23,072	24,000	17,045	21,453	24,000
Dept 301.851 - Retiree Employer Health Care PSFY						
101-301.851-705.000	Medical Insurance - ER	30,259	36,648	8,521	10,725	11,660
Totals for dept 301.851 - Retiree Employer Health Care PSFY		30,259	36,648	8,521	10,725	11,660
Dept 334.000 - Metro Police Authority						

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-334.000-998.334	Metro Police Authority Appropriation	1,140,054	1,291,290	974,891	1,227,017	1,335,454
	BUDGETED EXPENSE FOR POLICE SERVICES FOR THE PERIOD OF 7/1/25 - 6/30/26. PAID QUARTERLY					
	Totals for dept 334.000 - Metro Police Authority	1,140,054	1,291,290	974,891	1,227,017	1,335,454
Dept 336.000 - Fire Department						
101-336.000-801.000	Contractual Services	45,148	50,046	30,205	38,017	50,000
	BUDGETED EXPENSE FOR FY26 FIRE RUNS AND EMS SERVICES PAID MONTHLY TO SWARTZ CREEK AREA FIRE DEPARTMENT					
101-336.000-976.100	Siren Expense	1,884	2,100	2,097	2,640	2,100
101-336.000-998.736	Fire Board Appropriation	140,415	153,016	146,032	146,032	150,000
	BUDGETED EXPENSE FOR FY26 OPERATIONAL FIRE BOARD APPROPRIATION					
	Totals for dept 336.000 - Fire Department	187,447	205,162	178,334	186,689	202,100
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-702.000	Wages	2,784	6,067	2,933	3,475	4,098
101-345.000-704.100	FICA - Employer's Share	175	376	183	217	257
101-345.000-704.200	Medicare - Employer's Share	41	88	43	51	60
101-345.000-705.000	Medical Insurance - ER	534	659	257	323	512
101-345.000-705.100	Vision Benefits	4	6	2	3	4
101-345.000-705.200	Dental Benefits	52	73	22	28	45
101-345.000-706.000	Life Insurance - ER cost	9	12	5	6	9
101-345.000-707.000	Retirement Contributions-ER	245	314	166	193	240
101-345.000-707.100	Health Care Savings Plan - ER	71	95	42	51	76
101-345.000-708.000	Sick & Accident Premiums-ER	51	74	25	31	44
101-345.000-726.000	Supplies		100	63	80	100
101-345.000-850.000	Communications	5	5	4	5	5
101-345.000-910.100	Property Insurance	3,180	3,588	3,627	4,000	3,600
101-345.000-910.500	Workers Comp Insurance	477	273			287
101-345.000-920.000	Utilities	16,209	20,055	11,080	13,945	15,000
101-345.000-930.000	Repairs and Maintenance	5,223	8,028	3,080	3,877	5,000
101-345.000-941.000	Equipment Rental	514	500	345	380	500
	Totals for dept 345.000 - PUBLIC SAFETY BUILDING	29,574	40,313	21,877	26,665	29,837
Dept 371.000 - Building/Zoning/Planning						
101-371.000-702.000	Wages	32,434	35,167	27,273	32,921	34,600
101-371.000-704.100	FICA - Employer's Share	2,099	2,180	1,766	2,127	2,206
101-371.000-704.200	Medicare - Employer's Share	491	510	413	497	516

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-371.000-705.000	Medical Insurance - ER	4,682	4,738	4,366	5,465	6,432
101-371.000-705.100	Vision Benefits	33	42	28	35	39
101-371.000-705.200	Dental Benefits	378	475	334	421	473
101-371.000-706.000	Life Insurance - ER cost	133	139	108	136	133
101-371.000-707.000	Retirement Contributions-ER	3,224	3,321	2,703	3,256	3,439
101-371.000-707.100	Health Care Savings Plan - ER	1,192	1,173	1,005	1,211	1,234
101-371.000-708.000	Sick & Accident Premiums-ER	472	557	428	539	487
101-371.000-726.000	Supplies	105	50			50
101-371.000-745.000	Postage	116	175	116	146	175
101-371.000-801.000	Contractual Services	38,044	35,000	36,005	45,317	25,000
	BUILDING/ZONING					
101-371.000-801.005	Plumbing Inspection Expenditure	4,420	5,000	4,489	5,650	5,000
101-371.000-801.006	Mechanical Inspection Expenditure	8,143	9,500	6,937	8,731	9,500
101-371.000-801.007	Electrical Inspection Expenditure	7,652	9,500	6,242	7,857	9,500
101-371.000-801.008	Building Permit Expenditure	18,215	26,000	15,800	19,886	26,000
101-371.000-801.009	Zoning Permit Expenditure	311	400	232	292	400
101-371.000-801.010	Rental Inspection Expense	3,073	5,000	3,995	5,028	5,000
101-371.000-850.000	Communications	24	26	20	23	26
101-371.000-900.000	Printing and Publishing	2,546	1,400	875	1,101	1,400
101-371.000-940.000	Vehicle and Travel Expense	960	950	800	906	960
101-371.000-960.000	Education and Training	3,365	3,000	1,947	2,450	2,500
Totals for dept 371.000 - Building/Zoning/Planning		132,112	144,303	115,882	143,995	135,070
Dept 444.000 - Sidewalks						
101-444.000-801.000	Contractual Services					
101-444.000-801.478	Contractual Services - Snow Removal					
Totals for dept 444.000 - Sidewalks						
Dept 448.000 - Lighting						
101-448.000-920.000	Utilities	144,152	108,150	99,810	125,623	125,000
Totals for dept 448.000 - Lighting		144,152	108,150	99,810	125,623	125,000
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-801.000	Contractual Services	840	1,500	90	113	1,000
Totals for dept 523.000 - Grass, Brush & Weeds		840	1,500	90	113	1,000
Dept 567.000 - Facilities - Cemetery						
101-567.000-702.000	Wages	578	197	153	193	214

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-567.000-704.100	FICA - Employer's Share	36	12	10	12	13
101-567.000-704.200	Medicare - Employer's Share	8	3	2	3	3
101-567.000-705.000	Medical Insurance - ER	140	51	(19)	(24)	45
101-567.000-705.100	Vision Benefits	1				
101-567.000-705.200	Dental Benefits	16	5	(2)	(2)	4
101-567.000-706.000	Life Insurance - ER cost	2	1			
101-567.000-707.000	Retirement Contributions-ER	42	18	14	18	16
101-567.000-707.100	Health Care Savings Plan - ER	5	3			3
101-567.000-708.000	Sick & Accident Premiums-ER	17	4	(2)	(3)	3
101-567.000-726.000	Supplies	375	25			25
101-567.000-910.100	Property Insurance	30	37	38	47	37
101-567.000-910.500	Workers Comp Insurance	5	11			12
101-567.000-930.000	Repairs and Maintenance	1,989	2,400	765	963	1,200
101-567.000-941.000	Equipment Rental	552	50	13	17	50
Totals for dept 567.000 - Facilities - Cemetery		3,796	2,817	972	1,224	1,625
Dept 694.000 - Community Development Block Grant						
101-694.000-801.000	Contractual Services		37,721			15,000
101-694.000-801.050	Contractual Services-Senior Ctr Oper	2,101	2,101			1,000
Totals for dept 694.000 - Community Development Block Grant		2,101	39,822			16,000
Dept 728.000 - Economic Development						
101-728.000-726.000	Supplies		40			40
101-728.000-801.000	Contractual Services	23,405	9,047	9,045	11,384	12,000
EXPENSE SHARED SERVICES WITH MUNDY TOWNSHIP FOR ECONOMIC DEVELOPMENT. GENERAL FUND 25% AND DDA 75%						
Totals for dept 728.000 - Economic Development		23,405	9,087	9,045	11,384	12,040
Dept 780.000 - Parks & Recreation						
101-780.000-702.000	Wages	3,224	8,609	3,431	4,249	6,647
101-780.000-704.100	FICA - Employer's Share	202	534	214	265	415
101-780.000-704.200	Medicare - Employer's Share	47	125	50	62	97
101-780.000-705.000	Medical Insurance - ER	1,219	1,106	830	1,045	1,046
101-780.000-705.100	Vision Benefits	12	4	6	8	7
101-780.000-705.200	Dental Benefits	135	50	75	94	91
101-780.000-706.000	Life Insurance - ER cost	15	9	8	10	14
101-780.000-707.000	Retirement Contributions-ER	278	260	209	256	378
101-780.000-707.100	Health Care Savings Plan - ER	78	76	38	47	109

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-780.000-708.000	Sick & Accident Premiums-ER	117	53	63	80	77
101-780.000-726.000	Supplies	959	1,100	1,079	1,358	800
101-780.000-801.000	Contractual Services	3,110	2,500	165	208	1,500
101-780.000-910.100	Property Insurance	433	525	472	594	525
101-780.000-910.500	Workers Comp Insurance	96	168			176
101-780.000-920.000	Utilities	1,848	1,785	1,085	1,365	2,500
101-780.000-930.000	Repairs and Maintenance	3,178	2,300	1,755	2,209	2,500
101-780.000-941.000	Equipment Rental	2,551	1,000	1,428	1,761	1,500
101-780.000-960.000	Education and Training		150			150
101-780.000-961.003	MISC - COSMOS IN THE CREEK	1	4,570	4,562	10,000	
101-780.000-976.003	EQUIPMENT- COSMOS IN THE CREEK	23,657				
Totals for dept 780.000 - Parks & Recreation		41,160	24,924	15,470	23,611	18,532
Dept 780.500 - Mundy Twp Park Services						
101-780.500-702.000	Wages	4,759	5,557	5,396	6,388	8,140
101-780.500-704.100	FICA - Employer's Share	295	345	335	396	505
101-780.500-704.200	Medicare - Employer's Share	69	81	78	93	118
101-780.500-705.000	Medical Insurance - ER	830	923	657	826	1,321
101-780.500-705.100	Vision Benefits	9	10	7	9	12
101-780.500-705.200	Dental Benefits	104	123	95	120	147
101-780.500-706.000	Life Insurance - ER cost	12	13	10	13	16
101-780.500-707.000	Retirement Contributions-ER	340	380	295	335	472
101-780.500-707.100	Health Care Savings Plan - ER	60	88	54	68	106
101-780.500-708.000	Sick & Accident Premiums-ER	90	102	79	99	109
101-780.500-726.000	Supplies	54	400			400
101-780.500-941.000	Equipment Rental	2,909	2,000	3,083	3,791	3,750
Totals for dept 780.500 - Mundy Twp Park Services		9,531	10,022	10,089	12,138	15,096
Dept 782.000 - Facilities - Abrams Park						
101-782.000-702.000	Wages	15,284	12,448	12,600	15,370	19,395
101-782.000-704.100	FICA - Employer's Share	968	772	796	970	1,209
101-782.000-704.200	Medicare - Employer's Share	226	180	186	227	283
101-782.000-705.000	Medical Insurance - ER	2,268	1,344	2,091	2,613	3,419
101-782.000-705.100	Vision Benefits	19	14	18	23	26
101-782.000-705.200	Dental Benefits	216	153	229	288	322
101-782.000-706.000	Life Insurance - ER cost	39	32	37	47	50
101-782.000-707.000	Retirement Contributions-ER	1,222	814	1,000	1,220	1,357
101-782.000-707.100	Health Care Savings Plan - ER	286	229	222	274	365

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
101-782.000-708.000	Sick & Accident Premiums-ER	223	198	239	301	284
101-782.000-726.000	Supplies	1,784	1,500	803	1,010	1,200
101-782.000-910.100	Property Insurance	414	457	634	798	700
101-782.000-910.500	Workers Comp Insurance	185	289			303
101-782.000-920.000	Utilities	2,995	2,625	2,374	2,988	2,625
101-782.000-930.000	Repairs and Maintenance	55,496	35,000	11,960	15,053	50,000
101-782.000-941.000	Equipment Rental	4,938	3,000	4,760	5,937	6,000
101-782.000-976.000	Equipment	7,172				
Totals for dept 782.000 - Facilities - Abrams Park		93,735	59,055	37,949	47,119	87,538
Dept 783.000 - Facilities - Elms Rd Park						
101-783.000-702.000	Wages	23,803	30,033	22,703	27,951	28,695
101-783.000-704.100	FICA - Employer's Share	1,503	1,862	1,429	1,758	1,792
101-783.000-704.200	Medicare - Employer's Share	351	435	334	411	419
101-783.000-705.000	Medical Insurance - ER	4,513	3,862	2,896	3,615	4,434
101-783.000-705.100	Vision Benefits	42	46	26	32	35
101-783.000-705.200	Dental Benefits	483	522	306	385	425
101-783.000-706.000	Life Insurance - ER cost	78	80	52	65	70
101-783.000-707.000	Retirement Contributions-ER	1,946	2,319	1,594	1,948	1,945
101-783.000-707.100	Health Care Savings Plan - ER	513	573	360	443	527
101-783.000-708.000	Sick & Accident Premiums-ER	478	547	332	418	381
101-783.000-726.000	Supplies	1,998	1,700	944	1,188	1,500
101-783.000-801.000	Contractual Services			220	277	
101-783.000-910.100	Property Insurance	377	373	501	631	500
101-783.000-910.500	Workers Comp Insurance	334	182			191
101-783.000-920.000	Utilities	2,983	3,413	2,236	2,815	3,000
101-783.000-930.000	Repairs and Maintenance	116,571	95,000	90,159	113,476	50,000
101-783.000-941.000	Equipment Rental	6,910	5,100	5,011	6,113	6,100
101-783.000-976.000	Equipment	3,150				
Totals for dept 783.000 - Facilities - Elms Rd Park		166,033	146,047	129,103	161,526	100,014
Dept 786.000 - Non-Motorized Trailway						
101-786.000-726.000		16	20			20
101-786.000-801.000-786.000	Contractual Services		350	340	428	350
101-786.000-801.500-786.000	MDOT Project Pmts	79,203		7,689	7,689	
101-786.000-930.000	Repairs and Maintenance	220				
Totals for dept 786.000 - Non-Motorized Trailway		79,439	370	8,029	8,117	370

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Dept 788.000 - Otterburn Disc Golf Park						
101-788.000-702.000	Wages		5,000	436	531	664
101-788.000-704.100	FICA - Employer's Share		315	27	33	41
101-788.000-704.200	Medicare - Employer's Share		75	6	8	10
101-788.000-705.000	Medical Insurance - ER		1,530	73	92	121
101-788.000-705.100	Vision Benefits		16			1
101-788.000-705.200	Dental Benefits		182	13	16	14
101-788.000-706.000	Life Insurance - ER cost		36	2	3	1
101-788.000-707.000	Retirement Contributions-ER			43	52	49
101-788.000-707.100	Health Care Savings Plan - ER			7	9	10
101-788.000-708.000	Sick & Accident Premiums-ER			11	14	10
101-788.000-726.000	Supplies	1,210	1,400	1,393	1,753	1,500
101-788.000-801.000	Contractual Services			6,325	7,961	
101-788.000-930.000	Repairs and Maintenance	2,034	5,000	2,034	2,560	630,000
DNR GRANT 290K -HUD GRANT 283K						
101-788.000-941.000	Equipment Rental		500	246	310	500
101-788.000-976.000	Equipment		7,500			7,500
Totals for dept 788.000 - Otterburn Disc Golf Park		3,244	21,554	10,616	13,342	640,421
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-702.000	Wages	9,416	10,345	7,533	9,220	10,542
101-790.000-704.100	FICA - Employer's Share	588	641	469	574	660
101-790.000-704.200	Medicare - Employer's Share	138	150	110	134	154
101-790.000-705.000	Medical Insurance - ER	1,193	1,225	890	1,120	1,650
101-790.000-705.100	Vision Benefits	12	12	9	11	14
101-790.000-705.200	Dental Benefits	138	139	109	137	167
101-790.000-706.000	Life Insurance - ER cost	26	24	22	27	28
101-790.000-707.000	Retirement Contributions-ER	758	621	534	654	699
101-790.000-707.100	Health Care Savings Plan - ER	200	186	132	161	217
101-790.000-708.000	Sick & Accident Premiums-ER	146	146	118	149	157
101-790.000-726.000	Supplies	70	350	229	288	350
101-790.000-910.100	Property Insurance	2,172	2,445	2,457	3,092	2,500
101-790.000-910.500	Workers Comp Insurance	474	270			284
101-790.000-920.000	Utilities	8,311	9,450	7,998	10,066	10,000
101-790.000-930.000	Repairs and Maintenance	4,441	3,078	5,241	6,596	3,800
101-790.000-941.000	Equipment Rental	3,089	1,700	1,611	2,010	1,950
101-790.000-961.000	Miscellaneous			101	127	100
Totals for dept 790.000 - Facilities-Senior Center/Libr		31,172	30,782	27,563	34,366	33,272

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Dept 794.000 - Community Promotions Program						
101-794.000-702.000	Wages	32,182	38,941	24,677	30,772	34,799
101-794.000-704.100	FICA - Employer's Share	2,000	2,414	1,534	1,912	2,161
101-794.000-704.200	Medicare - Employer's Share	468	565	359	447	505
101-794.000-705.000	Medical Insurance - ER	5,327	4,739	2,778	3,489	5,675
101-794.000-705.100	Vision Benefits	71	54	40	50	57
101-794.000-705.200	Dental Benefits	835	612	470	592	714
101-794.000-706.000	Life Insurance - ER cost	91	69	48	61	81
101-794.000-707.000	Retirement Contributions-ER	2,542	2,212	1,735	2,154	2,543
101-794.000-707.100	Health Care Savings Plan - ER	523	471	316	396	551
101-794.000-708.000	Sick & Accident Premiums-ER	689	526	379	477	547
101-794.000-726.000	Supplies	16,224	10,000	5,774	7,268	6,000
101-794.000-801.000	Contractual Services	1,093	1,400	7,445	9,370	1,000
101-794.000-910.100	Property Insurance	857	866	952	1,199	950
101-794.000-920.000	Utilities	407	525	307	386	400
101-794.000-930.000	Repairs and Maintenance	6,036	4,500	7,789	9,804	7,500
101-794.000-941.000	Equipment Rental	14,867	7,300	11,469	14,399	12,500
101-794.000-961.000	Miscellaneous			200	252	200
101-794.000-976.000	Equipment	5,625	2,000			1,000
Totals for dept 794.000 - Community Promotions Program		89,837	77,194	66,272	83,028	77,183
Dept 797.000 - Facilities - City Parking Lots						
101-797.000-726.000	Supplies		100			100
101-797.000-920.000	Utilities	2,100	2,625	1,710	2,153	2,250
101-797.000-930.000	Repairs and Maintenance	162,603	6,000	34	42	3,000
Totals for dept 797.000 - Facilities - City Parking Lots		164,703	8,725	1,744	2,195	5,350
Dept 851.000 - Retired Employee Health Care						
101-851.000-705.000	Medical Insurance - ER	29,629	34,732	22,237	27,988	35,774
Totals for dept 851.000 - Retired Employee Health Care		29,629	34,732	22,237	27,988	35,774
Dept 965.000 - Transfers Out						
101-965.000-998.401	Trf Out to Capital Projects Fd	55,000	47,500	47,500	47,500	47,500
101-965.000-998.402	Transfer Out to Fire Equip Fd	226,000	155,000	155,000	155,000	155,000
Totals for dept 965.000 - Transfers Out		281,000	202,500	202,500	202,500	202,500
TOTAL APPROPRIATIONS		3,289,849	3,119,408	2,415,717	2,941,125	3,700,690

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 101		100,893	(19,686)	117,408	108,671	(81,702)
BEGINNING FUND BALANCE		1,763,784	1,864,677	1,864,677	1,864,677	1,973,348
ENDING FUND BALANCE		1,864,677	1,844,991	1,982,085	1,973,348	1,891,646

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 202 - Major Street Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
202-000.000-569.000	Act 51 Revenues	604,068	617,297	433,583	573,583	628,915
202-000.000-664.000	Interest Income	2,896	5,600	4,729	5,951	5,100
Totals for dept 000.000 - General		606,964	622,897	438,312	579,534	634,015
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-677.000	Reimbursements	3,605	5,000	2,416	3,040	3,600
Totals for dept 441.000 - Miller Rd Park & Ride		3,605	5,000	2,416	3,040	3,600
Dept 449.500 - Right of Way - General						
202-449.500-597.000	Grants from Private Entities		3,000	3,000	3,000	
Totals for dept 449.500 - Right of Way - General			3,000	3,000	3,000	
Dept 454.000 - STREETS PROJECTS						
202-454.000-510.000-454.101	Federal Street Grant	1,124,549				
Totals for dept 454.000 - STREETS PROJECTS		1,124,549				
Dept 463.000 - Routine Maint - Streets						
202-463.000-677.000	Reimbursements	11,340	10,000			
Totals for dept 463.000 - Routine Maint - Streets		11,340	10,000			
Dept 478.000 - Snow & Ice Removal						
202-478.000-677.000	Reimbursements	1,812	3,000	5,177	5,177	1,800
Totals for dept 478.000 - Snow & Ice Removal		1,812	3,000	5,177	5,177	1,800
TOTAL ESTIMATED REVENUES		1,748,270	643,897	448,905	590,751	639,415

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 228.000 - Information Technology						
202-228.000-801.000	Contractual Services	748	900	421	530	575
Totals for dept 228.000 - Information Technology		748	900	421	530	575
Dept 429.000 - Occupational Safety						
202-429.000-702.000	Wages	141				
202-429.000-704.100	FICA - Employer's Share	9				
202-429.000-704.200	Medicare - Employer's Share	2				
202-429.000-705.000	Medical Insurance - ER	48				
202-429.000-705.200	Dental Benefits	6				
202-429.000-706.000	Life Insurance - ER cost	1				
202-429.000-707.000	Retirement Contributions-ER	14	34			
202-429.000-707.100	Health Care Savings Plan - ER	3				
202-429.000-708.000	Sick & Accident Premiums-ER	5				
202-429.000-941.000	Equipment Rental	67				
Totals for dept 429.000 - Occupational Safety		296	34			
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-702.000-441.000	Wages	1,666	2,063	1,220	1,535	1,575
202-441.000-704.100-441.000	FICA - Employer's Share	103	128	76	95	98
202-441.000-704.200-441.000	Medicare - Employer's Share	24	30	18	22	23
202-441.000-705.000-441.000	Medical Insurance - ER	300	134	84	106	404
202-441.000-705.100-441.000	Vision Benefits	3	1	1	1	3
202-441.000-705.200-441.000	Dental Benefits	31	13	10	13	36
202-441.000-706.000-441.000	Life Insurance - ER cost	4	2	1	1	4
202-441.000-707.000-441.000	Retirement Contributions-ER	129		76	96	100
202-441.000-707.100-441.000	Health Care Savings Plan - ER	16	12	7	8	29
202-441.000-708.000-441.000	Sick & Accident Premiums-ER	28	15	8	10	29
202-441.000-726.000			400	30	38	400
202-441.000-920.000		891	1,575	716	901	1,000
202-441.000-930.000		1,030	1,200	425	535	1,000
202-441.000-941.000		465	300	393	494	500
Totals for dept 441.000 - Miller Rd Park & Ride		4,690	5,873	3,065	3,855	5,201
Dept 449.500 - Right of Way - General						

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
202-449.500-930.000	Repairs and Maintenance	4,345	15,000	12,650	15,922	15,000
Totals for dept 449.500 - Right of Way - General		4,345	15,000	12,650	15,922	15,000
Dept 449.501 - Right of Way - Storms						
202-449.501-930.000	Repairs and Maintenance	32	15,000			100
Totals for dept 449.501 - Right of Way - Storms		32	15,000			100
Dept 452.100 - Safe Routes to School Grant						
202-452.100-801.000-452.100	Contractual Services	33				
202-452.100-801.450-452.100	Construction Engineering	67,442	650	638	804	
202-452.100-801.500-452.100	MDOT Project Pmts	194,030	5,620	5,610	5,610	
Totals for dept 452.100 - Safe Routes to School Grant		261,505	6,270	6,248	6,414	
Dept 454.000 - STREETS PROJECTS						
202-454.000-801.000	Contractual Services		259,605		105,910	325,000
	FOOTNOTE AMOUNTS:				105,910	375,272
	CAPPY LN RECONSTRUCTION					
202-454.000-801.400	DESIGN ENGINEERING	14,438	37,500	37,155	46,763	
202-454.000-801.450	Construction Engineering	1,442,144	38,940		15,000	46,000
202-454.000-801.500-454.100	MDOT Project Pmts	442				
Totals for dept 454.000 - STREETS PROJECTS		1,457,024	336,045	37,155	167,673	371,000
Dept 463.000 - Routine Maint - Streets						
202-463.000-702.000	Wages	26,015	53,781	21,209	26,028	29,142
202-463.000-704.100	FICA - Employer's Share	1,642	3,334	1,334	1,636	1,817
202-463.000-704.200	Medicare - Employer's Share	384	780	312	382	425
202-463.000-705.000	Medical Insurance - ER	5,313	8,243	3,710	4,639	5,367
202-463.000-705.100	Vision Benefits	56	72	40	50	50
202-463.000-705.200	Dental Benefits	651	900	521	655	619
202-463.000-706.000	Life Insurance - ER cost	81	107	63	79	77
202-463.000-707.000	Retirement Contributions-ER	3,307	4,379	2,714	3,347	3,430
202-463.000-707.100	Health Care Savings Plan - ER	436	750	396	493	560
202-463.000-708.000	Sick & Accident Premiums-ER	568	776	424	533	476
202-463.000-726.000	Supplies	141	150			150
202-463.000-801.000	Contractual Services	615	440	395	497	440
202-463.000-910.500	Workers Comp Insurance	2,197	1,303			1,368
202-463.000-930.000	Repairs and Maintenance	54,813	127,413	69,434	87,392	70,000
202-463.000-930.786	Repairs & Maintenance (Non Mot SRTS)	8,298				

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
202-463.000-941.000	Equipment Rental	16,538	17,000	18,495	21,964	20,000
202-463.000-960.000	Education and Training	1,900	225			225
Totals for dept 463.000 - Routine Maint - Streets		122,955	219,653	119,047	147,695	134,146
Dept 473.000 - Routine Maint - Bridges						
202-473.000-801.000	Contractual Services	18,049				
Totals for dept 473.000 - Routine Maint - Bridges		18,049				
Dept 474.000 - Traffic Services						
202-474.000-702.000	Wages	4,349	5,365	4,028	4,948	4,440
202-474.000-704.100	FICA - Employer's Share	290	339	256	313	275
202-474.000-704.200	Medicare - Employer's Share	68	80	60	73	64
202-474.000-705.000	Medical Insurance - ER	1,142	744	721	896	750
202-474.000-705.100	Vision Benefits	11	6	6	7	7
202-474.000-705.200	Dental Benefits	132	80	72	90	86
202-474.000-706.000	Life Insurance - ER cost	14	8	7	9	11
202-474.000-707.000	Retirement Contributions-ER	362	430	322	392	278
202-474.000-707.100	Health Care Savings Plan - ER	72	41	41	52	71
202-474.000-708.000	Sick & Accident Premiums-ER	109	63	60	76	76
202-474.000-726.000	Supplies	11,999	9,276	5,411	6,811	7,000
202-474.000-801.000	Contractual Services	21,369	36,185	21,250	26,745	25,000
202-474.000-920.000	Utilities	16,141	6,752	6,627	8,341	8,200
202-474.000-941.000	Equipment Rental	1,899	1,000	1,524	1,900	2,000
Totals for dept 474.000 - Traffic Services		57,957	60,369	40,385	50,653	48,258
Dept 478.000 - Snow & Ice Removal						
202-478.000-702.000	Wages	10,484	15,006	16,142	20,115	13,499
202-478.000-704.100	FICA - Employer's Share	650	930	1,007	1,253	837
202-478.000-704.200	Medicare - Employer's Share	152	218	236	293	196
202-478.000-705.000	Medical Insurance - ER	2,343	2,956	2,078	2,589	2,546
202-478.000-705.100	Vision Benefits	28	34	19	24	23
202-478.000-705.200	Dental Benefits	327	388	238	300	281
202-478.000-706.000	Life Insurance - ER cost	36	41	22	28	36
202-478.000-707.000	Retirement Contributions-ER	812	1,326	1,289	1,609	833
202-478.000-707.100	Health Care Savings Plan - ER	168	271	148	186	236
202-478.000-708.000	Sick & Accident Premiums-ER	274	323	225	284	248
202-478.000-726.000	Supplies	8,808	22,700	23,400	29,452	25,000
202-478.000-941.000	Equipment Rental	13,511	18,000	23,138	29,122	25,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Totals for dept 478.000 - Snow & Ice Removal		37,593	62,193	67,942	85,255	68,735
Dept 482.000 - Administrative						
202-482.000-702.000	Wages	12,118	13,356	10,359	12,442	13,360
202-482.000-704.100	FICA - Employer's Share	751	828	642	771	868
202-482.000-704.200	Medicare - Employer's Share	176	194	150	180	203
202-482.000-705.000	Medical Insurance - ER	923	963	865	1,088	1,157
202-482.000-705.100	Vision Benefits	7	7	5	7	7
202-482.000-705.200	Dental Benefits	71	73	61	77	76
202-482.000-706.000	Life Insurance - ER cost	53	55	44	56	55
202-482.000-707.000	Retirement Contributions-ER	1,212	1,336	1,036	1,244	1,399
202-482.000-707.100	Health Care Savings Plan - ER	485	534	414	498	560
202-482.000-708.000	Sick & Accident Premiums-ER	171	179	146	184	172
Totals for dept 482.000 - Administrative		15,967	17,525	13,722	16,547	17,857
Dept 538.500 - Intercommunity storm drains						
202-538.500-801.700	Storm/Wtr Shed Permit Fees	8,967	13,540	5,230	6,583	10,000
202-538.500-803.000	Drain Repairs	856	1,000	179	225	1,000
Totals for dept 538.500 - Intercommunity storm drains		9,823	14,540	5,409	6,808	11,000
Dept 965.000 - Transfers Out						
202-965.000-998.203	Trf Out to Local Street Fund					225,000
Totals for dept 965.000 - Transfers Out						225,000
TOTAL APPROPRIATIONS		1,990,984	753,402	306,044	501,352	896,872
NET OF REVENUES/APPROPRIATIONS - FUND 202		(242,714)	(109,505)	142,861	89,399	(257,457)
BEGINNING FUND BALANCE		492,963	250,255	250,255	250,255	339,654
ENDING FUND BALANCE		250,249	140,750	393,116	339,654	82,197

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 203 - Local Street Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
203-000.000-510.202	MDOT TRANS ECON DEV CATEGORY B GRANT	250,000				
203-000.000-569.000	Act 51 Revenues	188,961	196,492	134,570	169,570	200,348
203-000.000-664.000	Interest Income	488	5,400	6,636	8,352	5,000
Totals for dept 000.000 - General		439,449	201,892	141,206	177,922	205,348
Dept 449.000 - Right of Way Telecomm						
203-449.000-546.000	Right of Way Telecomm	24,343	15,000		15,000	15,000
Totals for dept 449.000 - Right of Way Telecomm		24,343	15,000		15,000	15,000
Dept 478.000 - Snow & Ice Removal						
203-478.000-677.000	Reimbursements	1,208	1,500	3,452	3,452	1,200
Totals for dept 478.000 - Snow & Ice Removal		1,208	1,500	3,452	3,452	1,200
Dept 931.000 - Transfers IN						
203-931.000-699.202	Transfer IN from Major St Fd					225,000
203-931.000-699.204	Transfer IN from Municipal Street Fund		500,000	500,000	500,000	250,000
Totals for dept 931.000 - Transfers IN			500,000	500,000	500,000	475,000
TOTAL ESTIMATED REVENUES		465,000	718,392	644,658	696,374	696,548

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 228.000 - Information Technology						
203-228.000-801.000	Contractual Services	748	700	421	530	700
Totals for dept 228.000 - Information Technology		748	700	421	530	700
Dept 449.500 - Right of Way - General						
203-449.500-930.000	Repairs and Maintenance	1,598	14,000	5,525	6,954	7,000
Totals for dept 449.500 - Right of Way - General		1,598	14,000	5,525	6,954	7,000
Dept 449.501 - Right of Way - Storms						
203-449.501-801.000	Contractual Services					
203-449.501-930.000	Repairs and Maintenance	13,046	1,000			1,000
Totals for dept 449.501 - Right of Way - Storms		13,046	1,000			1,000
Dept 451.000 - Construction						
203-451.000-801.000	Contractual Services	140,950				
Totals for dept 451.000 - Construction		140,950				
Dept 454.000 - STREETS PROJECTS						
203-454.000-801.000	Contractual Services		650,000		560,000	648,000
203-454.000-801.400	Design Engineering	10,410	38,500	40,715	51,245	
203-454.000-801.450	Construction Engineering		97,500		75,000	97,200
Totals for dept 454.000 - STREETS PROJECTS		10,410	786,000	40,715	686,245	745,200
Dept 455.000 - Local Street Projects						
203-455.000-801.400-455.101	Design Engineering	2,875				
203-455.000-801.450-455.101	Construction Engineering	(2,875)				
Totals for dept 455.000 - Local Street Projects						
Dept 463.000 - Routine Maint - Streets						
203-463.000-702.000	Wages	29,309	30,467	25,933	30,992	32,166
203-463.000-704.100	FICA - Employer's Share	1,840	1,889	1,622	1,938	2,004
203-463.000-704.200	Medicare - Employer's Share	430	442	379	453	469
203-463.000-705.000	Medical Insurance - ER	5,616	6,200	4,463	5,599	6,376
203-463.000-705.100	Vision Benefits	56	59	37	46	50
203-463.000-705.200	Dental Benefits	654	680	457	575	627

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
203-463.000-706.000	Life Insurance - ER cost	81	84	60	75	81
203-463.000-707.000	Retirement Contributions-ER	2,861	2,877	2,498	2,977	2,752
203-463.000-707.100	Health Care Savings Plan - ER	463	601	385	478	582
203-463.000-708.000	Sick & Accident Premiums-ER	570	592	417	525	493
203-463.000-726.000	Supplies	2				
203-463.000-801.000	Contractual Services	305	15,000	225	283	10,000
203-463.000-910.500	Workers Comp Insurance	2,202	1,310			1,376
203-463.000-930.000	Repairs and Maintenance	27,636	125,000	111,521	130,000	100,000
BRISTOL ROAD REHABILITATION \$50,000						
203-463.000-941.000	Equipment Rental	27,659	18,000	22,654	25,999	25,000
203-463.000-960.000	Education and Training		183			
Totals for dept 463.000 - Routine Maint - Streets		99,684	203,384	170,651	199,940	181,976
Dept 463.503 - Local Streets Rehab						
203-463.503-801.000	Contractual Services	450	350	350	441	400
203-463.503-900.000	Printing and Publishing			50	63	
Totals for dept 463.503 - Local Streets Rehab		450	350	400	504	400
Dept 474.000 - Traffic Services						
203-474.000-702.000	Wages	4,246	4,600	3,825	4,447	3,084
203-474.000-704.100	FICA - Employer's Share	265	288	239	278	191
203-474.000-704.200	Medicare - Employer's Share	62	67	56	65	45
203-474.000-705.000	Medical Insurance - ER	680	706	566	709	523
203-474.000-705.100	Vision Benefits	7	6	4	6	6
203-474.000-705.200	Dental Benefits	81	72	57	71	69
203-474.000-706.000	Life Insurance - ER cost	8	7	9	11	7
203-474.000-707.000	Retirement Contributions-ER	363	343	315	359	232
203-474.000-707.100	Health Care Savings Plan - ER	47	35	50	63	48
203-474.000-708.000	Sick & Accident Premiums-ER	65	57	69	87	50
203-474.000-726.000	Supplies	1,483	1,000	1,617	2,036	1,000
203-474.000-801.000	Contractual Services	4,309	12,200	12,184	15,336	10,000
203-474.000-941.000	Equipment Rental	1,158	500	2,550	3,067	1,000
Totals for dept 474.000 - Traffic Services		12,774	19,881	21,541	26,535	16,255
Dept 478.000 - Snow & Ice Removal						
203-478.000-702.000	Wages	8,444	12,244	16,082	19,915	11,142
203-478.000-704.100	FICA - Employer's Share	524	759	1,004	1,241	691
203-478.000-704.200	Medicare - Employer's Share	122	178	235	290	162

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
203-478.000-705.000	Medical Insurance - ER	2,178	2,330	2,270	2,830	2,661
203-478.000-705.100	Vision Benefits	22	27	17	21	21
203-478.000-705.200	Dental Benefits	261	305	214	269	257
203-478.000-706.000	Life Insurance - ER cost	28	33	20	25	28
203-478.000-707.000	Retirement Contributions-ER	740	1,026	1,239	1,524	821
203-478.000-707.100	Health Care Savings Plan - ER	141	218	134	169	188
203-478.000-708.000	Sick & Accident Premiums-ER	213	260	211	265	192
203-478.000-726.000	Supplies	8,121	15,000	23,785	29,936	20,000
203-478.000-801.000	Contractual Services			3,272	4,119	3,000
203-478.000-941.000	Equipment Rental	8,671	11,000	17,533	21,773	15,000
Totals for dept 478.000 - Snow & Ice Removal		29,465	43,380	66,016	82,377	54,163
Dept 482.000 - Administrative						
203-482.000-702.000	Wages	9,088	10,017	7,769	9,332	10,020
203-482.000-704.100	FICA - Employer's Share	563	621	482	579	651
203-482.000-704.200	Medicare - Employer's Share	132	145	113	135	152
203-482.000-705.000	Medical Insurance - ER	692	722	649	816	867
203-482.000-705.100	Vision Benefits	5	5	4	5	5
203-482.000-705.200	Dental Benefits	53	55	46	58	57
203-482.000-706.000	Life Insurance - ER cost	40	41	33	42	41
203-482.000-707.000	Retirement Contributions-ER	909	1,002	777	933	1,049
203-482.000-707.100	Health Care Savings Plan - ER	363	401	311	373	420
203-482.000-708.000	Sick & Accident Premiums-ER	128	135	110	138	129
Totals for dept 482.000 - Administrative		11,973	13,144	10,294	12,411	13,391
Dept 538.500 - Intercommunity storm drains						
203-538.500-801.700	Storm/Wtr Shed Permit Fees	8,967	12,000	5,230	6,583	6,000
203-538.500-803.000	Drain Repairs	1,850	1,200	179	225	1,000
Totals for dept 538.500 - Intercommunity storm drains		10,817	13,200	5,409	6,808	7,000
TOTAL APPROPRIATIONS		331,915	1,095,039	320,972	1,022,304	1,027,085
NET OF REVENUES/APPROPRIATIONS - FUND 203		133,085	(376,647)	323,686	(325,930)	(330,537)
BEGINNING FUND BALANCE		538,388	671,470	671,470	671,470	345,540
ENDING FUND BALANCE		671,473	294,823	995,156	345,540	15,003

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 204 - MUNICIPAL STREET FUND						
ESTIMATED REVENUES						
Dept 000.000 - General						
204-000.000-402.204	Current Tax Revenue Local St Millage	737,146	801,388	796,112	801,388	825,430
204-000.000-412.000	Delinquent Tax Revenue	263	50	190	239	100
204-000.000-433.000	St-Charge in Lieu		1,430	1,679	2,114	1,700
204-000.000-526.000	CAPITAL IMPROVEMENT BOND	980				
204-000.000-573.000	LCSA Share Taxes PA 80	25,898	10,000	10,390	13,077	10,000
204-000.000-664.000	Interest Income	83,788	76,070	58,136	73,171	76,000
204-000.000-698.354	BOND PROCEEDS GO TAX BONDS	6,705,927				
Totals for dept 000.000 - General		7,554,002	888,938	866,507	889,989	913,230
TOTAL ESTIMATED REVENUES		7,554,002	888,938	866,507	889,989	913,230

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 455.100 - CAPITAL IMPROVEMENT BOND						
204-455.100-801.000-455.200	Contractual Services	3,900,511	2,315,284	1,202,386	1,853,348	
204-455.100-801.400-455.200	Design Engineering	244,491	94,850	154,959	165,000	
204-455.100-801.450-455.200	Construction Engineering	1,309,003	80,000	49,446	62,234	
Totals for dept 455.100 - CAPITAL IMPROVEMENT BOND		5,454,005	2,490,134	1,406,791	2,080,582	
Dept 905.000 - Debt Service						
204-905.000-991.204	CAP IMP BOND PRINCIPAL PMT		235,000	235,000	235,000	255,000
204-905.000-991.354	GO Tax Bond 2017 Principal Payment	160,031	161,700	161,700	161,700	165,550
204-905.000-995.204	CAP IMP BOND INTEREST PMT		128,000	128,000	128,000	123,300
204-905.000-995.354	GO Tax Bond 2017 Interest Expense	16,719	13,088	13,088	13,088	9,046
204-905.000-995.455	GO TAX BOND 2023 INTEREST PAYMENT	135,822	123,300	123,300	123,300	118,200
204-905.000-996.354	GO Tax Bond 2017 Agent Fees	706	385			
Totals for dept 905.000 - Debt Service		313,278	661,473	661,088	661,088	671,096
Dept 965.000 - Transfers Out						
204-965.000-998.203	Trf Out to Local Street Fund		500,000	500,000	500,000	250,000
Totals for dept 965.000 - Transfers Out			500,000	500,000	500,000	250,000
TOTAL APPROPRIATIONS		5,767,283	3,651,607	2,567,879	3,241,670	921,096
NET OF REVENUES/APPROPRIATIONS - FUND 204		1,786,719	(2,762,669)	(1,701,372)	(2,351,681)	(7,866)
BEGINNING FUND BALANCE		581,569	2,368,289	2,368,289	2,368,289	16,608
ENDING FUND BALANCE		2,368,288	(394,380)	666,917	16,608	8,742

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 226 - Garbage Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
226-000.000-402.000	Current Tax Revenue	466,675	488,326	481,974	488,326	512,742
226-000.000-412.000	Delinquent Tax Revenue	171	108	121	121	110
226-000.000-433.000	St-Charge in Lieu		880	1,076	1,354	1,000
226-000.000-445.000	Late Payment Interest Revenue	6,167	3,000	2,964	2,964	3,000
226-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	16,562	6,500	6,654	6,654	6,500
226-000.000-664.000	Interest Income	6,124	10,400	12,484	15,712	10,400
Totals for dept 000.000 - General		495,699	509,214	505,273	515,131	533,752
Dept 253.000 - Treasurer						
226-253.000-677.000	Reimbursements			120	151	
Totals for dept 253.000 - Treasurer				120	151	
TOTAL ESTIMATED REVENUES		495,699	509,214	505,393	515,282	533,752

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101.000 - Council						
226-101.000-702.000	Wages	1,995	2,187	1,716	2,160	2,187
226-101.000-704.100	FICA - Employer's Share	124	136	106	134	136
226-101.000-704.200	Medicare - Employer's Share	29	32	25	31	32
226-101.000-726.000	Supplies	4	50	49	62	50
226-101.000-910.200	General Liability Insurance	993	1,113	993	1,250	1,000
226-101.000-910.500	Workers Comp Insurance	2	3			3
226-101.000-960.000	Education and Training	661	700	452	568	500
Totals for dept 101.000 - Council		3,808	4,221	3,341	4,205	3,908
Dept 172.000 - Executive						
226-172.000-702.000	Wages	5,300	5,804	4,530	5,441	5,842
226-172.000-704.100	FICA - Employer's Share	359	360	306	366	377
226-172.000-704.200	Medicare - Employer's Share	84	84	72	86	88
226-172.000-705.000	Medical Insurance - ER	928	981	856	1,077	1,132
226-172.000-705.100	Vision Benefits	8	8	6	8	8
226-172.000-705.200	Dental Benefits	91	93	78	98	97
226-172.000-706.000	Life Insurance - ER cost	22	23	18	23	23
226-172.000-707.000	Retirement Contributions-ER	579	580	494	590	608
226-172.000-707.100	Health Care Savings Plan - ER	232	232	197	236	243
226-172.000-708.000	Sick & Accident Premiums-ER	71	75	61	77	75
226-172.000-801.000	Contractual Services	631	750	769	967	775
226-172.000-850.000	Communications	9	10	8	9	10
226-172.000-910.200	General Liability Insurance	995	973	982	1,236	1,000
226-172.000-910.500	Workers Comp Insurance	97	49			51
226-172.000-940.000	Vehicle and Travel Expense	480	480	400	453	480
226-172.000-960.000	Education and Training	26	50	(16)	(20)	50
226-172.000-961.000	Miscellaneous	17				
Totals for dept 172.000 - Executive		9,929	10,552	8,761	10,647	10,859
Dept 215.000 - Administration and Clerk						
226-215.000-702.000	Wages	785	613	559	672	721
226-215.000-704.100	FICA - Employer's Share	49	38	35	42	45
226-215.000-704.200	Medicare - Employer's Share	11	9	8	10	10
226-215.000-705.000	Medical Insurance - ER		44			

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
226-215.000-705.200	Dental Benefits		5			
226-215.000-706.000	Life Insurance - ER cost	5	6	3	4	5
226-215.000-707.000	Retirement Contributions-ER	69	61	45	54	72
226-215.000-707.100	Health Care Savings Plan - ER	31	25	22	27	29
226-215.000-708.000	Sick & Accident Premiums-ER	14	15	12	15	13
226-215.000-726.000	Supplies	18	35	64	81	65
226-215.000-745.000	Postage	764	510	624	785	650
226-215.000-801.000	Contractual Services	872	500	1,109	1,396	1,100
226-215.000-850.000	Communications			25	32	
226-215.000-900.000	Printing and Publishing	605	750	905	1,139	750
226-215.000-960.000	Education and Training	264	350	81	102	600
226-215.000-961.000	Miscellaneous	14				
226-215.000-976.000	Equipment					50
Totals for dept 215.000 - Administration and Clerk		3,501	2,961	3,492	4,359	4,110
Dept 228.000 - Information Technology						
226-228.000-801.000	Contractual Services	2,466	3,250	1,150	1,448	1,500
226-228.000-976.000	Equipment			44	55	
Totals for dept 228.000 - Information Technology		2,466	3,250	1,194	1,503	1,500
Dept 253.000 - Treasurer						
226-253.000-702.000	Wages	6,806	7,772	5,416	6,594	6,495
226-253.000-704.100	FICA - Employer's Share	439	482	351	426	403
226-253.000-704.200	Medicare - Employer's Share	103	113	82	100	94
226-253.000-705.000	Medical Insurance - ER	1,416	1,087	1,314	1,635	2,043
226-253.000-705.100	Vision Benefits	7	10	7	8	10
226-253.000-705.200	Dental Benefits	75	112	74	93	117
226-253.000-706.000	Life Insurance - ER cost	22	43	20	25	24
226-253.000-707.000	Retirement Contributions-ER	597	622	482	588	586
226-253.000-707.100	Health Care Savings Plan - ER	135	145	132	163	96
226-253.000-708.000	Sick & Accident Premiums-ER	108	169	114	144	115
226-253.000-726.000	Supplies	406	300	285	359	300
226-253.000-745.000	Postage	193	210	109	137	100
226-253.000-801.000	Contractual Services	9,124	13,300	12,203	15,359	10,160
226-253.000-803.000	Drain Repairs					50
226-253.000-805.000	Bank Fees	49	50	23	29	
226-253.000-900.000	Printing and Publishing	8	10			10
226-253.000-910.300	Insurance and Bonds	5	15			15

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
226-253.000-940.000	Vehicle and Travel Expense	120	120	74	93	120
226-253.000-960.000	Education and Training	556	250	192	242	250
226-253.000-961.000	Miscellaneous		30			
Totals for dept 253.000 - Treasurer		20,169	24,840	20,878	25,995	20,988
Dept 265.000 - Facilities - City Hall						
226-265.000-702.000	Wages	1,083	965	809	1,018	1,016
226-265.000-704.100	FICA - Employer's Share	70	62	52	65	63
226-265.000-704.200	Medicare - Employer's Share	16	15	12	15	15
226-265.000-705.000	Medical Insurance - ER	249	126	129	162	185
226-265.000-705.100	Vision Benefits	2	1	1	1	2
226-265.000-705.200	Dental Benefits	25	11	12	15	22
226-265.000-706.000	Life Insurance - ER cost	3	2	2	2	2
226-265.000-707.000	Retirement Contributions-ER	102	79	62	77	78
226-265.000-707.100	Health Care Savings Plan - ER	23	16	14	18	15
226-265.000-708.000	Sick & Accident Premiums-ER	22	10	11	13	16
226-265.000-726.000	Supplies	448	200	145	183	200
226-265.000-850.000	Communications	715	600	1,277	1,606	1,500
226-265.000-910.100	Property Insurance	250	275	284	357	300
226-265.000-910.500	Workers Comp Insurance	29	28			29
226-265.000-920.000	Utilities	1,031	1,155	817	1,029	1,000
226-265.000-930.000	Repairs and Maintenance	747	1,500	399	502	7,000
226-265.000-941.000	Equipment Rental	243	100			100
Totals for dept 265.000 - Facilities - City Hall		5,058	5,145	4,026	5,063	11,543
Dept 528.000 - Sanitation Collection						
226-528.000-702.000	Wages	4,077	4,300	3,090	3,686	5,270
226-528.000-704.100	FICA - Employer's Share	255	267	193	230	333
226-528.000-704.200	Medicare - Employer's Share	60	62	45	54	74
226-528.000-705.000	Medical Insurance - ER	345	1,176	751	945	799
226-528.000-705.100	Vision Benefits	3	12	7	9	6
226-528.000-705.200	Dental Benefits	28	120	74	93	69
226-528.000-706.000	Life Insurance - ER cost	11	20	14	18	17
226-528.000-707.000	Retirement Contributions-ER	325	404	294	350	386
226-528.000-707.100	Health Care Savings Plan - ER	103	108	83	101	143
226-528.000-708.000	Sick & Accident Premiums-ER	43	125	82	103	81
226-528.000-801.000	Contractual Services	310,295	319,300	237,432	298,837	323,650
FOOTNOTE AMOUNTS:						323,650

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
CONTRACT EXP JUNE 30 2026-- 13.26/ STOP (2034 STOPS)						
226-528.000-910.500	Workers Comp Insurance	734	437			459
226-528.000-941.000	Equipment Rental	8,440	12,200	6,415	8,020	6,200
Totals for dept 528.000 - Sanitation Collection		324,719	338,531	248,480	312,446	337,487
Dept 530.000 - Wood Chipping						
226-530.000-702.000	Wages	24,753	24,056	22,049	25,162	31,286
226-530.000-704.100	FICA - Employer's Share	1,546	1,491	1,376	1,570	1,946
226-530.000-704.200	Medicare - Employer's Share	362	349	322	367	455
226-530.000-705.000	Medical Insurance - ER	5,384	3,123	4,010	5,028	5,466
226-530.000-705.100	Vision Benefits	56	42	33	42	44
226-530.000-705.200	Dental Benefits	640	480	461	581	542
226-530.000-706.000	Life Insurance - ER cost	80	59	62	78	74
226-530.000-707.000	Retirement Contributions-ER	5,372	5,200	4,302	5,200	5,198
226-530.000-707.100	Health Care Savings Plan - ER	371	419	316	394	520
226-530.000-708.000	Sick & Accident Premiums-ER	578	422	415	523	469
226-530.000-726.000	Supplies	154	150	315	397	150
226-530.000-801.000	Contractual Services	14	130	33	42	100
226-530.000-910.500	Workers Comp Insurance	734	437			475
226-530.000-930.000	Repairs and Maintenance	481	1,400	1,105	1,391	1,400
226-530.000-941.000	Equipment Rental	29,194	20,000	24,481	27,899	20,000
Totals for dept 530.000 - Wood Chipping		69,719	57,758	59,280	68,674	68,125
Dept 782.000 - Facilities - Abrams Park						
226-782.000-702.000	Wages	6,529	10,815	4,742	5,749	7,193
226-782.000-704.100	FICA - Employer's Share	409	671	298	361	446
226-782.000-704.200	Medicare - Employer's Share	96	157	70	84	104
226-782.000-705.000	Medical Insurance - ER	1,163	2,052	864	1,079	1,079
226-782.000-705.100	Vision Benefits	12	24	8	10	10
226-782.000-705.200	Dental Benefits	135	276	98	123	119
226-782.000-706.000	Life Insurance - ER cost	16	30	10	12	15
226-782.000-707.000	Retirement Contributions-ER	476	886	278	331	363
226-782.000-707.100	Health Care Savings Plan - ER	74	196	47	59	96
226-782.000-708.000	Sick & Accident Premiums-ER	121	228	78	99	101
226-782.000-941.000	Equipment Rental	1,966	2,500	917	1,101	1,000
Totals for dept 782.000 - Facilities - Abrams Park		10,997	17,835	7,410	9,008	10,526
Dept 783.000 - Facilities - Elms Rd Park						

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
226-783.000-702.000	Wages	8,337	12,254	6,765	8,083	9,838
226-783.000-704.100	FICA - Employer's Share	521	760	423	505	610
226-783.000-704.200	Medicare - Employer's Share	122	178	99	118	143
226-783.000-705.000	Medical Insurance - ER	1,554	2,189	1,031	1,291	1,463
226-783.000-705.100	Vision Benefits	16	26	10	13	13
226-783.000-705.200	Dental Benefits	185	297	117	147	158
226-783.000-706.000	Life Insurance - ER cost	21	32	11	14	20
226-783.000-707.000	Retirement Contributions-ER	608	941	363	417	469
226-783.000-707.100	Health Care Savings Plan - ER	101	211	57	72	129
226-783.000-708.000	Sick & Accident Premiums-ER	161	246	94	118	135
226-783.000-941.000	Equipment Rental	2,942	3,300	1,411	1,607	1,500
Totals for dept 783.000 - Facilities - Elms Rd Park		14,568	20,434	10,381	12,385	14,478
Dept 965.000 - Transfers Out						
226-965.000-998.101	Transfer Out to Gen Fd	2,387				
226-965.000-998.401	Trf Out to Capital Projects Fd		2,500	2,500	2,500	
Totals for dept 965.000 - Transfers Out		2,387	2,500	2,500	2,500	
TOTAL APPROPRIATIONS		467,321	488,027	369,743	456,785	483,524
NET OF REVENUES/APPROPRIATIONS - FUND 226		28,378	21,187	135,650	58,497	50,228
BEGINNING FUND BALANCE		416,362	444,743	444,743	444,743	503,240
ENDING FUND BALANCE		444,740	465,930	580,393	503,240	553,468

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 248 - Downtown Development Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
248-000.000-402.000	Current Tax Revenue	169,834	167,297	131,623	165,663	172,316
248-000.000-664.000	Interest Income	202	2,630	2,728	3,434	2,600
Totals for dept 000.000 - General		170,036	169,927	134,351	169,097	174,916
Dept 728.000 - Economic Development						
248-728.000-551.000	Other State Grant Revenue		10,000	10,000	10,000	
Totals for dept 728.000 - Economic Development			10,000	10,000	10,000	
TOTAL ESTIMATED REVENUES		170,036	179,927	144,351	179,097	174,916

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 000.000 - General						
248-000.000-702.000	DDA WAGES			207	149	125
248-000.000-704.100	FICA - Employer's Share			13	9	8
248-000.000-704.200	Medicare - Employer's Share			3	2	3
248-000.000-705.000	Medical Insurance - ER			69	87	73
248-000.000-705.100	Vision Benefits			1	1	1
248-000.000-705.200	Dental Benefits			7	9	8
248-000.000-706.000	Life Insurance - ER cost			1	1	1
248-000.000-707.000	Retirement Contributions-ER			21	15	13
248-000.000-707.100	Health Care Savings Plan - ER			5	6	5
248-000.000-708.000	Sick & Accident Premiums-ER			6	7	7
248-000.000-941.000	Equipment Rental			99	71	
Totals for dept 000.000 - General				432	357	244
Dept 173.000 - DDA Administration						
248-173.000-745.000	Postage	3	100			100
248-173.000-801.000	Contractual Services	685	5,000			5,000
248-173.000-825.000	Admin Services	5,000	10,000	10,000	10,000	10,000
STAFF SUPPORT						
248-173.000-961.000	Miscellaneous	1,300	2,300	4,377	4,500	4,500
Totals for dept 173.000 - DDA Administration		6,988	17,400	14,377	14,500	19,600
Dept 728.000 - Economic Development						
248-728.000-801.000	Contractual Services	7,259	30,799	3,236	30,000	35,000
MUNDY AND TIF UPDATE						
248-728.000-961.000	Miscellaneous		138,250	138,632	138,250	50,000
CHURCH SUPPORT						
248-728.000-976.000	Equipment		5,000		1,000	1,000
Totals for dept 728.000 - Economic Development		7,259	174,049	141,868	169,250	86,000
Dept 728.002 - Streetscape						
248-728.002-726.000	Supplies	7,400	35,000	29,600	32,000	175,000
HOLLAND SQUARE, WAYFINDING & CRAPO SIGN						
248-728.002-801.000	Contractual Services		20,000	20,000	20,000	
248-728.002-967.101	Contribution to General Fund	40,000				

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Totals for dept 728.002 - Streetscape		47,400	55,000	49,600	52,000	175,000
Dept 728.003 - Facade Program						
248-728.003-801.000	Contractual Services	7,258	10,000		4,000	10,000
Totals for dept 728.003 - Facade Program		7,258	10,000		4,000	10,000
Dept 728.004 - Family Movie Night						
248-728.004-726.000	Supplies	1,930	2,000	890	2,000	2,000
248-728.004-801.000	Contractual Services	3,705	2,500	2,990	4,000	4,000
248-728.004-968.000	Depreciation Expense	2,486	2,000			
Totals for dept 728.004 - Family Movie Night		8,121	6,500	3,880	6,000	6,000
TOTAL APPROPRIATIONS		77,026	262,949	210,157	246,107	296,844
NET OF REVENUES/APPROPRIATIONS - FUND 248		93,010	(83,022)	(65,806)	(67,010)	(121,928)
BEGINNING FUND BALANCE		139,606	232,617	232,617	232,617	165,607
ENDING FUND BALANCE		232,616	149,595	166,811	165,607	43,679

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 401 - Capital Project Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
401-000.000-664.000	Interest Income	1		7	8	
Totals for dept 000.000 - General		1		7	8	
Dept 931.000 - Transfers IN						
401-931.000-699.101	Transfer In from Genl Fund	55,000	47,500	47,500	47,500	47,500
401-931.000-699.226	Transfer IN from Garbage Fund		2,500	2,500	2,500	
401-931.000-699.590	Transfer IN from Water Fund	2,500	5,000	5,000	5,000	
401-931.000-699.591	Transfer IN from Sewer Fund	2,500	5,000	5,000	5,000	
Totals for dept 931.000 - Transfers IN		60,000	60,000	60,000	60,000	47,500
TOTAL ESTIMATED REVENUES		60,001	60,000	60,007	60,008	47,500

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 265.000 - Facilities - City Hall						
401-265.000-982.000	Bldg Construction					24,000
Totals for dept 265.000 - Facilities - City Hall						24,000
TOTAL APPROPRIATIONS						
TOTAL APPROPRIATIONS						24,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		60,001	60,000	60,007	60,008	23,500
BEGINNING FUND BALANCE			60,001	60,001	60,001	120,009
ENDING FUND BALANCE		60,001	120,001	120,008	120,009	143,509

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 402 - Fire Equip Replacement Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
402-000.000-574.400	CVTRS- PS - Revenue Sharing	1,138	1,195			
402-000.000-664.000	Interest Income	11	1,450	2,232	2,809	1,450
Totals for dept 000.000 - General		1,149	2,645	2,232	2,809	1,450
Dept 931.000 - Transfers IN						
402-931.000-699.101	Transfer In from Genl Fund	226,000	155,000	155,000	155,000	155,000
Totals for dept 931.000 - Transfers IN		226,000	155,000	155,000	155,000	155,000
TOTAL ESTIMATED REVENUES		227,149	157,645	157,232	157,809	156,450

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 336.000 - Fire Department						
402-336.000-976.000	Equipment	113,870	107,020	107,012	134,688	
Totals for dept 336.000 - Fire Department		113,870	107,020	107,012	134,688	
TOTAL APPROPRIATIONS						
TOTAL APPROPRIATIONS		113,870	107,020	107,012	134,688	
NET OF REVENUES/APPROPRIATIONS - FUND 402		113,279	50,625	50,220	23,121	156,450
BEGINNING FUND BALANCE		4,653	117,932	117,932	117,932	141,053
ENDING FUND BALANCE		117,932	168,557	168,152	141,053	297,503

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 590 - Sanitary Sewer Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
590-000.000-664.000	Interest Income	37,739	79,000	68,490	86,203	70,000
590-000.000-675.000	Misc.					24,070
	YEAR 3 OF 5 PRINCIPAL PMT TO SEWER FUND	\$24070.28				
Totals for dept 000.000 - General		37,739	79,000	68,490	86,203	94,070
Dept 253.000 - Treasurer						
590-253.000-677.000	Reimbursements			300	300	
Totals for dept 253.000 - Treasurer				300	300	
Dept 536.000 - Sewer System						
590-536.000-601.000	Metered Services	521,859	540,000	384,768	519,761	520,000
	METERED SEWER SERVICE					
590-536.000-605.000	Sewer Fees	826,768	829,000	598,437	804,417	805,000
	READINESS TO SERVE FEES					
590-536.000-606.000	Sewer Inspection Fees	175	200	70	88	200
590-536.000-607.000	Tap Fees	7,600	5,000	1,600	2,014	2,500
590-536.000-658.000	Penalty - Late Fee	8,545	9,700	8,232	8,532	9,700
Totals for dept 536.000 - Sewer System		1,364,947	1,383,900	993,107	1,334,812	1,337,400
TOTAL ESTIMATED REVENUES		1,402,686	1,462,900	1,061,897	1,421,315	1,431,470

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101.000 - Council						
590-101.000-702.000	Wages	4,987	5,467	4,291	5,401	5,467
590-101.000-704.100	FICA - Employer's Share	309	339	266	335	339
590-101.000-704.200	Medicare - Employer's Share	72	79	62	78	79
590-101.000-726.000	Supplies	10	150	123	155	150
590-101.000-910.200	General Liability Insurance	2,482	2,730	2,489	3,133	2,730
590-101.000-910.500	Workers Comp Insurance	6	7			7
590-101.000-960.000	Education and Training	1,653	1,600	1,129	1,421	1,600
Totals for dept 101.000 - Council		9,519	10,372	8,360	10,523	10,372
Dept 172.000 - Executive						
590-172.000-702.000	Wages	21,198	23,217	18,120	21,765	23,569
590-172.000-704.100	FICA - Employer's Share	1,442	1,439	1,230	1,470	1,508
590-172.000-704.200	Medicare - Employer's Share	337	337	288	344	353
590-172.000-705.000	Medical Insurance - ER	3,712	3,924	3,423	4,308	4,529
590-172.000-705.100	Vision Benefits	30	32	25	32	31
590-172.000-705.200	Dental Benefits	363	372	312	392	386
590-172.000-706.000	Life Insurance - ER cost	89	91	74	93	91
590-172.000-707.000	Retirement Contributions-ER	2,326	2,322	1,984	2,371	2,433
590-172.000-707.100	Health Care Savings Plan - ER	930	929	794	949	973
590-172.000-708.000	Sick & Accident Premiums-ER	285	299	244	306	299
590-172.000-801.000	Contractual Services	5,168	3,872	3,871	4,872	4,000
590-172.000-910.200	General Liability Insurance	2,487	3,255	2,456	3,092	2,700
590-172.000-910.500	Workers Comp Insurance	220	120			160
590-172.000-940.000	Vehicle and Travel Expense	2,064	2,064	1,720	1,948	2,064
590-172.000-960.000	Education and Training	66	100	(40)	(50)	150
590-172.000-961.000	Miscellaneous	131		60	76	
Totals for dept 172.000 - Executive		40,848	42,373	34,561	41,968	43,246
Dept 215.000 - Administration and Clerk						
590-215.000-702.000	Wages	7,848	6,128	5,593	6,718	9,012
590-215.000-704.100	FICA - Employer's Share	487	380	347	417	559
590-215.000-704.200	Medicare - Employer's Share	114	89	81	97	131
590-215.000-705.000	Medical Insurance - ER		443			
590-215.000-705.100	Vision Benefits		5			

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
590-215.000-705.200	Dental Benefits		50			
590-215.000-706.000	Life Insurance - ER cost	52	60	33	42	45
590-215.000-707.000	Retirement Contributions-ER	692	613	447	537	721
590-215.000-707.100	Health Care Savings Plan - ER	314	245	224	269	289
590-215.000-708.000	Sick & Accident Premiums-ER	138	150	122	153	128
590-215.000-726.000	Supplies	44	88	160	201	175
590-215.000-745.000	Postage	1,909	1,275	1,559	1,963	1,600
590-215.000-801.000	Contractual Services	2,179	3,250	2,706	3,406	3,000
590-215.000-850.000	Communications			64	80	
590-215.000-900.000	Printing and Publishing	1,513	1,875	2,262	2,847	1,875
590-215.000-960.000	Education and Training	661	875	203	255	1,500
590-215.000-961.000	Miscellaneous	34				
590-215.000-976.000	Equipment					125
Totals for dept 215.000 - Administration and Clerk		15,985	15,526	13,801	16,985	19,160
Dept 228.000 - Information Technology						
590-228.000-726.000	Supplies		50			50
590-228.000-801.000	Contractual Services	7,235	9,390	4,164	5,241	6,000
590-228.000-976.000	Equipment			110	138	
Totals for dept 228.000 - Information Technology		7,235	9,440	4,274	5,379	6,050
Dept 253.000 - Treasurer						
590-253.000-702.000	Wages	54,344	48,630	36,899	44,568	34,040
590-253.000-704.100	FICA - Employer's Share	3,154	3,089	2,341	2,826	2,111
590-253.000-704.200	Medicare - Employer's Share	738	721	547	661	494
590-253.000-705.000	Medical Insurance - ER	10,027	10,762	9,127	11,420	9,053
590-253.000-705.100	Vision Benefits	55	61	51	65	44
590-253.000-705.200	Dental Benefits	562	667	564	710	490
590-253.000-706.000	Life Insurance - ER cost	198	256	170	214	140
590-253.000-707.000	Retirement Contributions-ER	4,211	4,097	3,077	3,727	2,716
590-253.000-707.100	Health Care Savings Plan - ER	968	1,303	1,032	1,260	322
590-253.000-708.000	Sick & Accident Premiums-ER	750	988	800	1,006	550
590-253.000-726.000	Supplies	816	1,000	601	756	750
590-253.000-745.000	Postage	483	400	272	342	300
590-253.000-801.000	Contractual Services	22,809	28,800	26,176	32,945	25,400
590-253.000-805.000	Bank Fees	122	125	57	72	125
590-253.000-900.000	Printing and Publishing	19	20			20
590-253.000-910.300	Insurance and Bonds	13	39			39

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
590-253.000-940.000	Vehicle and Travel Expense	311	400	184	231	300
590-253.000-960.000	Education and Training	1,401	1,500	491	618	1,000
Totals for dept 253.000 - Treasurer		100,981	102,858	82,389	101,421	77,894
Dept 265.000 - Facilities - City Hall						
590-265.000-702.000	Wages	2,678	1,204	2,030	2,555	2,557
590-265.000-704.100	FICA - Employer's Share	170	75	128	161	159
590-265.000-704.200	Medicare - Employer's Share	40	17	30	38	37
590-265.000-705.000	Medical Insurance - ER	567	220	298	375	467
590-265.000-705.100	Vision Benefits	5	2	3	3	4
590-265.000-705.200	Dental Benefits	63	27	30	37	55
590-265.000-706.000	Life Insurance - ER cost	8	3	4	5	6
590-265.000-707.000	Retirement Contributions-ER	248	85	151	190	197
590-265.000-707.100	Health Care Savings Plan - ER	56	20	36	45	38
590-265.000-708.000	Sick & Accident Premiums-ER	54	24	26	33	40
590-265.000-726.000	Supplies	1,030	750	363	457	500
590-265.000-850.000	Communications	2,556	2,000	2,412	3,035	2,750
590-265.000-910.100	Property Insurance	626	683	705	887	725
590-265.000-910.500	Workers Comp Insurance	119	69			72
590-265.000-920.000	Utilities	2,577	2,468	2,043	2,571	2,468
590-265.000-930.000	Repairs and Maintenance	1,649	2,693	1,027	1,293	17,000
INCLUDES 15000 FOR CITY HALL ROOF & HVAC						
590-265.000-941.000	Equipment Rental	609	350			350
Totals for dept 265.000 - Facilities - City Hall		13,055	10,690	9,286	11,685	27,425
Dept 536.000 - Sewer System						
590-536.000-702.000	Wages	39,662	36,093	33,946	41,249	46,723
590-536.000-704.100	FICA - Employer's Share	2,476	2,238	2,121	2,576	2,969
590-536.000-704.200	Medicare - Employer's Share	579	523	496	603	694
590-536.000-705.000	Medical Insurance - ER	4,741	3,774	5,146	6,451	6,480
590-536.000-705.100	Vision Benefits	50	35	49	62	56
590-536.000-705.200	Dental Benefits	582	393	628	791	691
590-536.000-706.000	Life Insurance - ER cost	148	128	137	173	157
590-536.000-707.000	Retirement Contributions-ER	3,852	3,341	3,311	4,017	4,495
590-536.000-707.100	Health Care Savings Plan - ER	1,195	1,165	1,121	1,365	1,405
590-536.000-708.000	Sick & Accident Premiums-ER	686	552	687	865	714
590-536.000-726.000	Supplies	1,724	3,000	585	736	1,000
590-536.000-726.200	Uniforms	1,688		1,966	2,474	2,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
590-536.000-801.000	Contractual Services	1,351	30,000	60,891	76,639	78,000
590-536.000-850.000	Communications	2,362	2,000	2,210	2,771	3,000
590-536.000-900.000	Printing and Publishing		50			50
590-536.000-910.100	Property Insurance	168	488	194	244	225
590-536.000-910.500	Workers Comp Insurance	627	391			411
590-536.000-924.000	Bulk Treatment Fees/Bulk Water	726,819	760,000	551,116	693,645	760,000
BULK TREATMENT FEES FOR SEWER FROM GENESEE COUNTY DRAIN COMMISSIONER WITH NO ANTICIPATED INCREASE FROM CURRENT FISCAL YEAR.						
590-536.000-930.000	Repairs and Maintenance	23,372	42,000	8,195	10,314	21,000
590-536.000-941.000	Equipment Rental	5,792	4,000	5,121	6,321	5,200
590-536.000-960.000	Education and Training	25				
590-536.000-965.000	Claims					
590-536.000-968.000	Depreciation Expense	300,672	320,000		320,000	320,000
Totals for dept 536.000 - Sewer System		1,118,571	1,210,171	677,920	1,171,296	1,255,270
Dept 537.000 - Sewer Lift Stations						
590-537.000-702.000	Wages	2,817	2,487	2,062	2,496	3,389
590-537.000-704.100	FICA - Employer's Share	179	154	132	159	217
590-537.000-704.200	Medicare - Employer's Share	42	36	31	37	51
590-537.000-705.000	Medical Insurance - ER	432	196	175	213	436
590-537.000-705.100	Vision Benefits	3	2	1	1	3
590-537.000-705.200	Dental Benefits	34	18	8	10	37
590-537.000-706.000	Life Insurance - ER cost	11	10	7	9	12
590-537.000-707.000	Retirement Contributions-ER	284	240	205	248	317
590-537.000-707.100	Health Care Savings Plan - ER	91	94	69	83	112
590-537.000-708.000	Sick & Accident Premiums-ER	48	36	21	27	49
590-537.000-726.000	Supplies	426	450			450
590-537.000-920.000	Utilities	3,266	4,673	2,814	3,542	3,500
590-537.000-930.000	Repairs and Maintenance	831	3,500	1,632	2,054	2,000
590-537.000-941.000	Equipment Rental	228	200	81	102	200
Totals for dept 537.000 - Sewer Lift Stations		8,692	12,096	7,238	8,981	10,773
Dept 542.000 - Read and Bill						
590-542.000-702.000	Wages	26,129	31,496	23,333	28,278	26,504
590-542.000-704.100	FICA - Employer's Share	1,641	1,953	1,485	1,798	1,643
590-542.000-704.200	Medicare - Employer's Share	384	457	649	801	384
590-542.000-705.000	Medical Insurance - ER	8,357	8,582	8,471	10,609	8,310

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
590-542.000-705.100	Vision Benefits	61	62	57	72	51
590-542.000-705.200	Dental Benefits	679	672	661	831	590
590-542.000-706.000	Life Insurance - ER cost	92	91	85	107	81
590-542.000-707.000	Retirement Contributions-ER	20,166	20,483	14,183	17,743	20,228
590-542.000-707.100	Health Care Savings Plan - ER	550	601	511	643	533
590-542.000-708.000	Sick & Accident Premiums-ER	617	667	636	801	493
590-542.000-726.000	Supplies	353	500	80	101	250
590-542.000-745.000	Postage	2,708	2,600	2,307	2,904	2,600
590-542.000-801.000	Contractual Services	722	1,000	374	471	1,000
590-542.000-941.000	Equipment Rental	1,614	2,000			1,000
Totals for dept 542.000 - Read and Bill		64,073	71,164	52,832	65,159	63,667
Dept 543.400 - Reline Existing Sewers						
590-543.400-930.000-543.410	Repairs and Maintenance					
Totals for dept 543.400 - Reline Existing Sewers						
Dept 543.401 - Flush & TV Sewers						
590-543.401-930.000-543.401	Repairs and Maintenance		200,000			250,000
Totals for dept 543.401 - Flush & TV Sewers			200,000			250,000
Dept 850.000 - Other Functions						
590-850.000-955.000	OPEB Expense		8,000		8,000	8,000
Totals for dept 850.000 - Other Functions			8,000		8,000	8,000
Dept 965.000 - Transfers Out						
590-965.000-998.101	Transfer Out to Gen Fd	4,773				
590-965.000-998.401	Trf Out to Capital Projects Fd	2,500		5,000	6,293	
Totals for dept 965.000 - Transfers Out		7,273		5,000	6,293	
TOTAL APPROPRIATIONS		1,386,232	1,692,690	895,661	1,447,690	1,771,857
NET OF REVENUES/APPROPRIATIONS - FUND 590		16,454	(229,790)	166,236	(26,375)	(340,387)
BEGINNING FUND BALANCE		7,615,746	7,632,205	7,632,205	7,632,205	7,605,830
ENDING FUND BALANCE		7,632,200	7,402,415	7,798,441	7,605,830	7,265,443
NET OF REVENUES/APPROPRIATIONS - FUND 590 w/o OPEB & Depreciation (Operating Cash Flow)					301,625	(12,387)
BEGINNING CASH FUND BALANCE					1,644,634	1,946,259

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
ENDING CASH FUND BALANCE		1,644,634			1,946,259	1,933,872

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 591 - Water Supply Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
591-000.000-664.000	Interest Income	39,461	48,500	51,391	64,681	48,000
Totals for dept 000.000 - General		39,461	48,500	51,391	64,681	48,000
Dept 253.000 - Treasurer						
591-253.000-677.000	Reimbursements			300	378	
Totals for dept 253.000 - Treasurer				300	378	
Dept 540.000 - Water System						
591-540.000-600.000	Water Fees	657,608	717,735	487,956	614,123	700,000
	READINESS TO SERVE FEES					
591-540.000-601.000	Metered Services	1,613,863	1,801,823	1,226,771	1,544,012	1,651,230
	METERED WATER SERVICES					
591-540.000-602.000	Hydrant Rental	950	950	950	1,196	950
591-540.000-603.000	Service Fees	13,075	7,800	9,899	12,459	10,000
591-540.000-607.000	Tap Fees	14,250	12,000	11,250	14,159	10,000
591-540.000-627.000	Charges for Services	3,494		2,667	3,356	2,000
591-540.000-658.000	Penalty - Late Fee	14,389	15,000	14,497	14,790	15,000
Totals for dept 540.000 - Water System		2,317,629	2,555,308	1,753,990	2,204,095	2,389,180
TOTAL ESTIMATED REVENUES		2,357,090	2,603,808	1,805,681	2,269,154	2,437,180

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101.000 - Council						
591-101.000-702.000	Wages	4,987	5,467	4,292	5,402	5,467
591-101.000-704.100	FICA - Employer's Share	309	339	266	335	339
591-101.000-704.200	Medicare - Employer's Share	72	79	62	78	79
591-101.000-726.000	Supplies	10	125	123	155	125
591-101.000-910.200	General Liability Insurance	2,482	2,460	2,489	3,133	2,500
591-101.000-910.500	Workers Comp Insurance	6	7			7
591-101.000-960.000	Education and Training	1,653	1,600	1,129	1,421	1,500
Totals for dept 101.000 - Council		9,519	10,077	8,361	10,524	10,017
Dept 172.000 - Executive						
591-172.000-702.000	Wages	21,198	23,217	18,121	21,766	23,369
591-172.000-704.100	FICA - Employer's Share	1,448	1,439	1,235	1,476	1,508
591-172.000-704.200	Medicare - Employer's Share	339	337	289	345	353
591-172.000-705.000	Medical Insurance - ER	3,712	3,924	3,423	4,308	4,529
591-172.000-705.100	Vision Benefits	30	32	25	32	31
591-172.000-705.200	Dental Benefits	363	372	312	392	386
591-172.000-706.000	Life Insurance - ER cost	89	91	74	93	91
591-172.000-707.000	Retirement Contributions-ER	2,336	2,322	1,992	2,380	2,433
591-172.000-707.100	Health Care Savings Plan - ER	934	929	797	952	973
591-172.000-708.000	Sick & Accident Premiums-ER	285	299	244	306	299
591-172.000-801.000	Contractual Services	5,768	4,263	4,196	5,281	5,000
591-172.000-910.200	General Liability Insurance	2,487	3,171	2,456	3,092	2,700
591-172.000-910.500	Workers Comp Insurance	220	140			147
591-172.000-940.000	Vehicle and Travel Expense	2,160	2,160	1,800	2,039	2,160
591-172.000-960.000	Education and Training	66	100	(40)	(50)	100
591-172.000-961.000	Miscellaneous	131		60	76	
Totals for dept 172.000 - Executive		41,566	42,796	34,984	42,488	44,079
Dept 215.000 - Administration and Clerk						
591-215.000-702.000	Wages	7,848	6,128	5,593	6,718	9,012
591-215.000-704.100	FICA - Employer's Share	487	380	347	417	559
591-215.000-704.200	Medicare - Employer's Share	114	89	81	97	131
591-215.000-705.000	Medical Insurance - ER		491			
591-215.000-705.100	Vision Benefits		5			

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
591-215.000-705.200	Dental Benefits		50			
591-215.000-706.000	Life Insurance - ER cost	52	60	33	42	45
591-215.000-707.000	Retirement Contributions-ER	693	613	447	537	721
591-215.000-707.100	Health Care Savings Plan - ER	314	245	224	269	289
591-215.000-708.000	Sick & Accident Premiums-ER	138	150	122	153	128
591-215.000-726.000	Supplies	44	88	159	200	175
591-215.000-745.000	Postage	1,909	1,525	1,559	1,963	1,600
591-215.000-801.000	Contractual Services	2,179	2,750	2,706	3,406	3,500
591-215.000-850.000	Communications			64	80	
591-215.000-900.000	Printing and Publishing	1,513	1,875	2,262	2,847	1,875
591-215.000-960.000	Education and Training	661	875	203	255	1,500
591-215.000-961.000	Miscellaneous	34				
591-215.000-976.000	Equipment					125
Totals for dept 215.000 - Administration and Clerk		15,986	15,324	13,800	16,984	19,660
Dept 228.000 - Information Technology						
591-228.000-726.000	Supplies		50			50
591-228.000-801.000	Contractual Services	7,235	9,390	4,164	5,241	6,000
591-228.000-976.000	Equipment		110	110	138	
Totals for dept 228.000 - Information Technology		7,235	9,550	4,274	5,379	6,050
Dept 253.000 - Treasurer						
591-253.000-702.000	Wages	41,375	50,331	33,570	40,655	42,843
591-253.000-704.100	FICA - Employer's Share	2,747	3,121	2,147	2,598	2,656
591-253.000-704.200	Medicare - Employer's Share	642	730	502	608	621
591-253.000-705.000	Medical Insurance - ER	8,000	6,748	7,556	9,427	12,175
591-253.000-705.100	Vision Benefits	42	57	43	54	59
591-253.000-705.200	Dental Benefits	441	595	470	592	654
591-253.000-706.000	Life Insurance - ER cost	155	284	134	169	193
591-253.000-707.000	Retirement Contributions-ER	3,533	3,633	2,752	3,344	3,597
591-253.000-707.100	Health Care Savings Plan - ER	826	1,043	874	1,072	370
591-253.000-708.000	Sick & Accident Premiums-ER	613	1,078	702	883	737
591-253.000-726.000	Supplies	816	1,000	601	756	750
591-253.000-745.000	Postage	483	340	272	342	340
591-253.000-801.000	Contractual Services	22,809	30,000	27,413	34,503	25,400
591-253.000-805.000	Bank Fees	122	125	57	72	125
591-253.000-900.000	Printing and Publishing	19	20			20
591-253.000-910.300	Insurance and Bonds	13	38			38

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
591-253.000-940.000	Vehicle and Travel Expense	311	400	184	231	300
591-253.000-960.000	Education and Training	1,401	1,500	491	618	750
591-253.000-961.000	Miscellaneous					
Totals for dept 253.000 - Treasurer		84,348	101,043	77,768	95,924	91,628
Dept 265.000 - Facilities - City Hall						
591-265.000-702.000	Wages	2,678	2,424	2,030	2,555	2,453
591-265.000-704.100	FICA - Employer's Share	172	154	129	162	152
591-265.000-704.200	Medicare - Employer's Share	40	36	30	38	36
591-265.000-705.000	Medical Insurance - ER	604	300	313	394	462
591-265.000-705.100	Vision Benefits	5	4	3	3	4
591-265.000-705.200	Dental Benefits	63	27	30	37	54
591-265.000-706.000	Life Insurance - ER cost	8	6	4	5	6
591-265.000-707.000	Retirement Contributions-ER	251	195	153	192	196
591-265.000-707.100	Health Care Savings Plan - ER	56	40	36	45	37
591-265.000-708.000	Sick & Accident Premiums-ER	54	26	26	33	40
591-265.000-726.000	Supplies	991	500	363	457	500
591-265.000-850.000	Communications	2,592	2,575	2,412	3,035	2,700
591-265.000-910.100	Property Insurance	626	700	705	887	750
591-265.000-910.500	Workers Comp Insurance	119	69			72
591-265.000-920.000	Utilities	2,577	2,730	2,043	2,571	2,730
591-265.000-930.000	Repairs and Maintenance	1,681	2,693	1,027	1,293	17,000
INCLUDES 15000 FOR CITY HALL ROOF & HVAC						
591-265.000-941.000	Equipment Rental	609	350			350
591-265.000-961.000	Miscellaneous					
Totals for dept 265.000 - Facilities - City Hall		13,126	12,829	9,304	11,707	27,542
Dept 540.000 - Water System						
591-540.000-702.000	Wages	103,940	113,605	96,246	113,824	130,115
591-540.000-704.100	FICA - Employer's Share	6,482	7,044	5,999	7,093	8,149
591-540.000-704.200	Medicare - Employer's Share	1,516	1,647	1,403	1,659	1,906
591-540.000-705.000	Medical Insurance - ER	15,653	15,528	19,357	24,310	24,699
591-540.000-705.100	Vision Benefits	193	179	188	237	223
591-540.000-705.200	Dental Benefits	2,266	2,069	2,182	2,746	2,767
591-540.000-706.000	Life Insurance - ER cost	332	310	283	357	384
591-540.000-707.000	Retirement Contributions-ER	27,520	27,291	22,237	27,250	29,488
591-540.000-707.100	Health Care Savings Plan - ER	2,373	2,409	2,027	2,501	2,949
591-540.000-708.000	Sick & Accident Premiums-ER	2,078	1,922	1,931	2,430	2,202

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
591-540.000-726.000	Supplies	(23,023)	5,000	3,290	4,141	5,000
591-540.000-726.200	Uniforms	1,229	4,200	1,966	2,474	2,500
591-540.000-801.000	Contractual Services	62,560	366,500	90,367	350,000	540,000
	FOOTNOTE AMOUNTS: CAPPY LN WATERMAIN					
591-540.000-850.000	Communications	2,377	2,000	2,222	2,785	2,500
591-540.000-900.000	Printing and Publishing	3,216	1,600			500
591-540.000-910.100	Property Insurance	306	1,806	336	422	400
591-540.000-910.500	Workers Comp Insurance	2,264	1,323			1,389
591-540.000-920.000	Utilities	397	420	289	364	420
591-540.000-924.000	Bulk Treatment Fees/Bulk Water	1,449,244	1,520,000	1,105,739	1,391,705	1,420,000
	BULK TREATMENT FEES/BULK WATER					
591-540.000-930.000	Repairs and Maintenance	59,022	75,000	15,972	20,102	50,000
591-540.000-941.000	Equipment Rental	28,197	20,000	30,403	35,513	30,000
591-540.000-960.000	Education and Training	3,817	4,000	2,046	2,576	3,000
591-540.000-965.000	Claims	697	500			500
591-540.000-968.000	Depreciation Expense	346,615	400,000		400,000	400,000
Totals for dept 540.000 - Water System		2,099,271	2,574,353	1,404,483	2,392,489	2,659,091
Dept 542.000 - Read and Bill						
591-542.000-702.000	Wages	25,538	31,483	23,072	27,875	26,489
591-542.000-704.100	FICA - Employer's Share	1,605	1,883	1,436	1,732	1,642
591-542.000-704.200	Medicare - Employer's Share	375	440	33	24	384
591-542.000-705.000	Medical Insurance - ER	8,429	8,581	6,669	8,341	8,309
591-542.000-705.100	Vision Benefits	62	62	42	53	51
591-542.000-705.200	Dental Benefits	693	672	461	581	589
591-542.000-706.000	Life Insurance - ER cost	93	91	61	77	81
591-542.000-707.000	Retirement Contributions-ER	2,425	2,789	3,460	4,240	2,533
591-542.000-707.100	Health Care Savings Plan - ER	605	601	399	502	532
591-542.000-708.000	Sick & Accident Premiums-ER	628	667	480	604	492
591-542.000-726.000	Supplies	828	3,775	10,431	13,128	10,000
591-542.000-745.000	Postage	2,708	2,350	2,307	2,904	2,750
591-542.000-801.000	Contractual Services	722	850	374	471	500
591-542.000-941.000	Equipment Rental	2,958	2,000	2,816	3,526	3,600
Totals for dept 542.000 - Read and Bill		47,669	56,244	52,041	64,058	57,952
Dept 543.230 - Water Main Repair USDA Grant						
591-543.230-745.000	POSTAGE	76				

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
591-543.230-801.450-543.330	Construction Engineering		621,000	234,113	294,659	
Totals for dept 543.230 - Water Main Repair USDA Grant		76	621,000	234,113	294,659	
Dept 850.000 - Other Functions						
591-850.000-955.000	OPEB Expense		8,000		8,000	8,000
Totals for dept 850.000 - Other Functions			8,000		8,000	8,000
Dept 905.000 - Debt Service						
591-905.000-991.354	GO Tax Bond 2017 Principal Payment				48,300	49,450
	REMAINDER OF EXPENSE IN 204					
591-905.000-991.543	USDA II PRINCIPAL PAYMENTS				60,000	61,000
591-905.000-992.200	LTGO USDA Interest Payments	60,972	157,666	143,942	143,942	166,250
	INCLUDES INTEREST PMTS FOR USDA 1 AND 2					
591-905.000-995.354	GO Tax Bond 2017 Interest Expense	4,994	3,910	3,909	3,909	2,702
	REMAINDER OF EXPENSE IN 204					
591-905.000-995.800	Debt Service Bond Interest	9,195				
591-905.000-996.354	GO Tax Bond 2017 Agent Fees	115				
591-905.000-997.USD	USDA Trf to Escrow for Bond Reserve	22,500	26,900		26,900	26,900
Totals for dept 905.000 - Debt Service		97,776	188,476	147,851	283,051	306,302
Dept 965.000 - Transfers Out						
591-965.000-998.101	Transfer Out to Gen Fd	4,773				
591-965.000-998.401	Trf Out to Capital Projects Fd	2,500	5,000	5,000	5,000	
Totals for dept 965.000 - Transfers Out		7,273	5,000	5,000	5,000	
TOTAL APPROPRIATIONS		2,423,845	3,644,692	1,991,979	3,230,263	3,230,321
NET OF REVENUES/APPROPRIATIONS - FUND 591		(66,755)	(1,040,884)	(186,298)	(961,109)	(793,141)
BEGINNING FUND BALANCE		8,465,826	8,399,072	8,399,072	8,399,072	7,437,963
ENDING FUND BALANCE		8,399,071	7,358,188	8,212,774	7,437,963	6,644,822
NET OF REVENUES/APPROPRIATIONS - FUND 591 w/o OPEB & Depreciation (Operating Cash Flow)					(553,109)	(385,141)
BEGINNING CASH FUND BALANCE					1,625,521	1,072,412
ENDING CASH FUND BALANCE					1,072,412	687,271

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Fund 661 - Motor Pool Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
661-000.000-664.000	Interest Income	1,475	4,100	3,498	4,403	4,000
661-000.000-667.000	Equipment Rental Income	191,744	154,750	187,583	225,141	193,200
ESTIMATED REVENUES INCLUDE INCOME FROM THE USE OF EQUIPMENT FROM DEPARTMENTS						
661-000.000-673.000	Sale of Assets	48,445	14,500	14,538	14,538	
661-000.000-675.000	Misc.	210		263	263	
Totals for dept 000.000 - General		241,874	173,350	205,882	244,345	197,200
TOTAL ESTIMATED REVENUES		241,874	173,350	205,882	244,345	197,200
APPROPRIATIONS						
Dept 172.000 - Executive						
661-172.000-910.100	Property Insurance	11,439	11,802	10,023	12,615	11,000
Totals for dept 172.000 - Executive		11,439	11,802	10,023	12,615	11,000
Dept 228.000 - Information Technology						
661-228.000-801.000	Contractual Services	789	815	535	673	815
Totals for dept 228.000 - Information Technology		789	815	535	673	815

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
Dept 253.000 - Treasurer						
661-253.000-702.000	Wages	(185)	1,802	1,195	1,475	639
661-253.000-704.100	FICA - Employer's Share	124	120	80	98	40
661-253.000-704.200	Medicare - Employer's Share	29	28	19	23	9
661-253.000-705.000	Medical Insurance - ER	357	338	272	335	236
661-253.000-705.100	Vision Benefits	1	2	1	1	1
661-253.000-705.200	Dental Benefits	13	11	9	12	12
661-253.000-706.000	Life Insurance - ER cost	7	9	6	8	5
661-253.000-707.000	Retirement Contributions-ER	191	186	123	152	64
661-253.000-707.100	Health Care Savings Plan - ER	38	50	35	43	
661-253.000-708.000	Sick & Accident Premiums-ER	32	34	24	30	14
Totals for dept 253.000 - Treasurer		607	2,580	1,764	2,177	1,020
Dept 265.100 - Facilities - City Garage						
661-265.100-702.000	Wages	164	100			5,955
661-265.100-704.100	FICA - Employer's Share	11	10		1	376
661-265.100-704.200	Medicare - Employer's Share	3	10			88
661-265.100-705.000	Medical Insurance - ER	39	200			586
661-265.100-705.100	Vision Benefits	1	41			3
661-265.100-705.200	Dental Benefits	7	541			36
661-265.100-706.000	Life Insurance - ER cost	1	71			13
661-265.100-707.000	Retirement Contributions-ER	1,078	1,500	809	1,018	1,431
661-265.100-707.100	Health Care Savings Plan - ER		739			117
661-265.100-708.000	Sick & Accident Premiums-ER	8	790			50
661-265.100-726.000	Supplies	2,363	5,000	1,465	1,843	2,500
661-265.100-801.000	Contractual Services	451	600			500
661-265.100-850.000	Communications	1,306	960	478	601	750
661-265.100-910.100	Property Insurance	1,749	1,470	2,022	2,545	2,500
661-265.100-910.500	Workers Comp Insurance	360	206			216
661-265.100-920.000	Utilities	6,074	8,243	6,122	7,705	8,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
661-265.100-920.500	Utilities - Fuel	13,729	20,000	12,351	15,545	20,000
661-265.100-930.000	Repairs and Maintenance	18,325	25,000	14,730	18,539	20,000
661-265.100-940.000	Vehicle and Travel Expense	44	100			100
661-265.100-941.000	Equipment Rental	22				
661-265.100-961.590	Other Expenses - Interest Advance Sewer	3,578	3,378	2,903	2,903	3,000
	YEAR 3 OF 5 INTEREST PMT TO SEWER FUND 2208.99					
661-265.100-968.000	Depreciation Expense	77,216	75,000		75,000	75,000
661-265.100-976.000	Equipment		150,000	116,704	146,886	150,000
	FOOTNOTE AMOUNTS:					
	2 NEW TRUCKS					
Totals for dept 265.100 - Facilities - City Garage		126,529	293,959	157,562	272,586	291,221
Dept 850.000 - Other Functions						
661-850.000-955.000	OPEB Expense		3,000		3,000	3,000
Totals for dept 850.000 - Other Functions			3,000		3,000	3,000
Dept 905.000 - Debt Service						
661-905.000-991.590	MOTOR POOL LOAN TO SEWER					24,070
	YEAR 3 OF 5 PRINCIPAL PMT TO SEWER FUND \$24070.28					
Totals for dept 905.000 - Debt Service						24,070
TOTAL APPROPRIATIONS		139,364	312,156	169,884	315,122	331,126
NET OF REVENUES/APPROPRIATIONS - FUND 661		102,510	(138,806)	35,998	(70,777)	(133,926)
BEGINNING FUND BALANCE		546,707	649,217	649,217	649,217	578,440
ENDING FUND BALANCE		649,217	510,411	685,215	578,440	444,514
NET OF REVENUES/APPROPRIATIONS - FUND 661 w/o OPEB & Depreciation (Operating Cash Flow)					7,223	(55,926)
BEGINNING CASH FUND BALANCE					111,711	118,934
ENDING CASH FUND BALANCE					118,934	63,008
ESTIMATED REVENUES - ALL FUNDS		18,112,549	10,497,793	8,436,160	10,073,920	10,846,649
APPROPRIATIONS - ALL FUNDS		15,987,689	15,126,990	9,355,048	13,537,106	12,683,415
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		2,124,860	(4,629,197)	(918,888)	(3,463,186)	(1,836,766)

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET
BEGINNING FUND BALANCE - ALL FUNDS		20,565,604	22,690,478	22,690,478	22,690,478	19,227,292
ENDING FUND BALANCE - ALL FUNDS		22,690,464	18,061,281	21,771,590	19,227,292	17,390,526

Appendix

Boards/Officials/Services of Swartz Creek (Flow Chart)	pg. 99
Swartz Creek City Millages (Figure 1 Chart)	pg. 100
Homestead & Non-Homestead (Figures 2 & 3 Charts)	pg. 101
Genesee County City Levies (Figure 4 Chart)	pg. 102
Public Safety Revenues and Expenses (Figure 5 Chart)	pg. 103
City of Swartz Creek General Fund Expenditures (Figure 6 Chart)	pg. 104
Median Household Income (Figure 7 Chart)	pg. 105
City of Swartz Creek Budgetary Funds (Flow Chart)	pg. 106
Basis of Budgeting, Levy Descriptions & Chart of Accounts.....	pg. 107
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DDA Investment Plan	pg. 133
Park Investment Plan	pg. 134
Sewer 20 Year Investment Plan	pg. 139
Water 5 & 20 Year Investment Plan With Map.....	pg. 140
Street 20 Year Investment Plan & Map	pg. 143

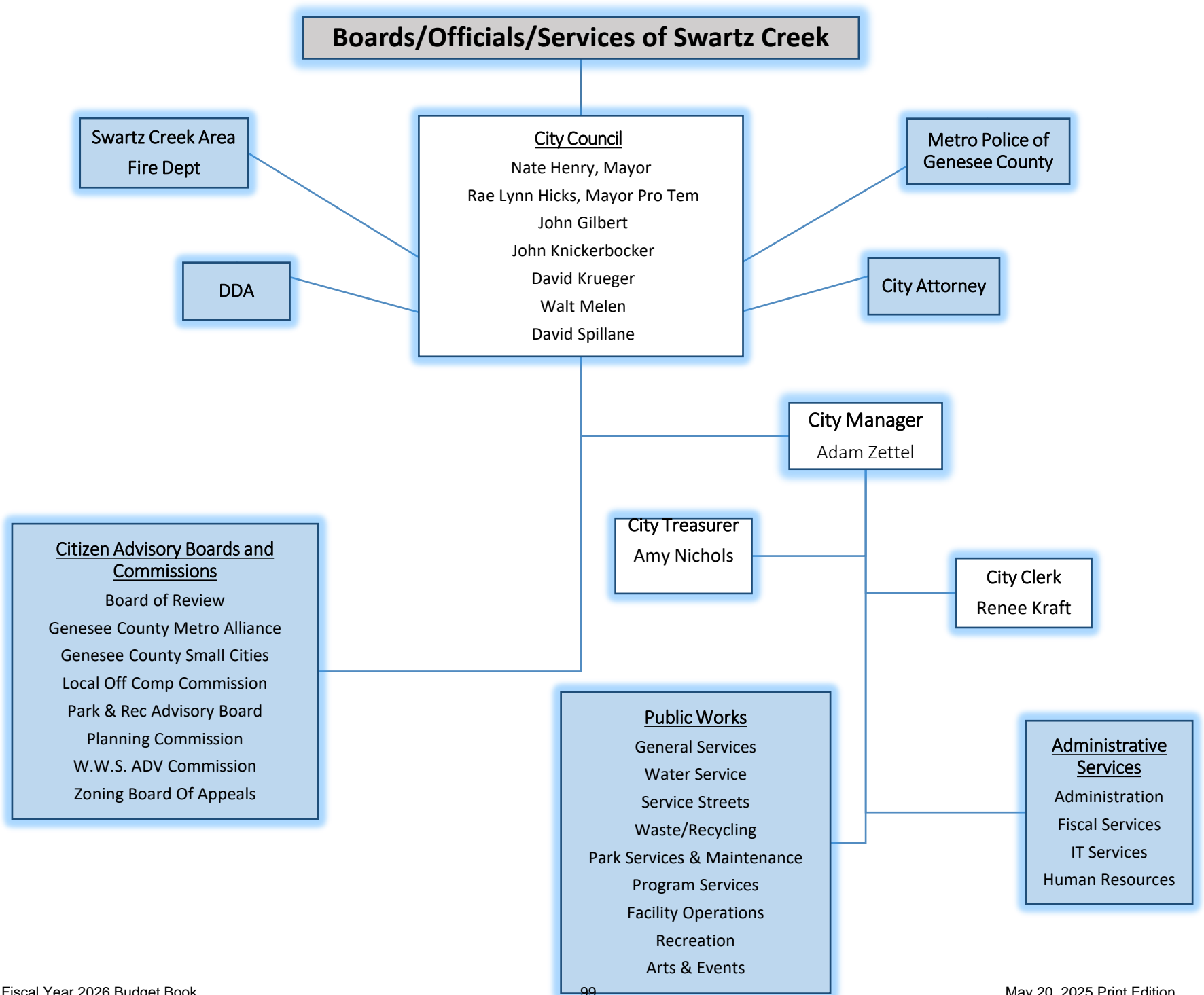


Figure 1: City Property Tax Apportionment in 2024

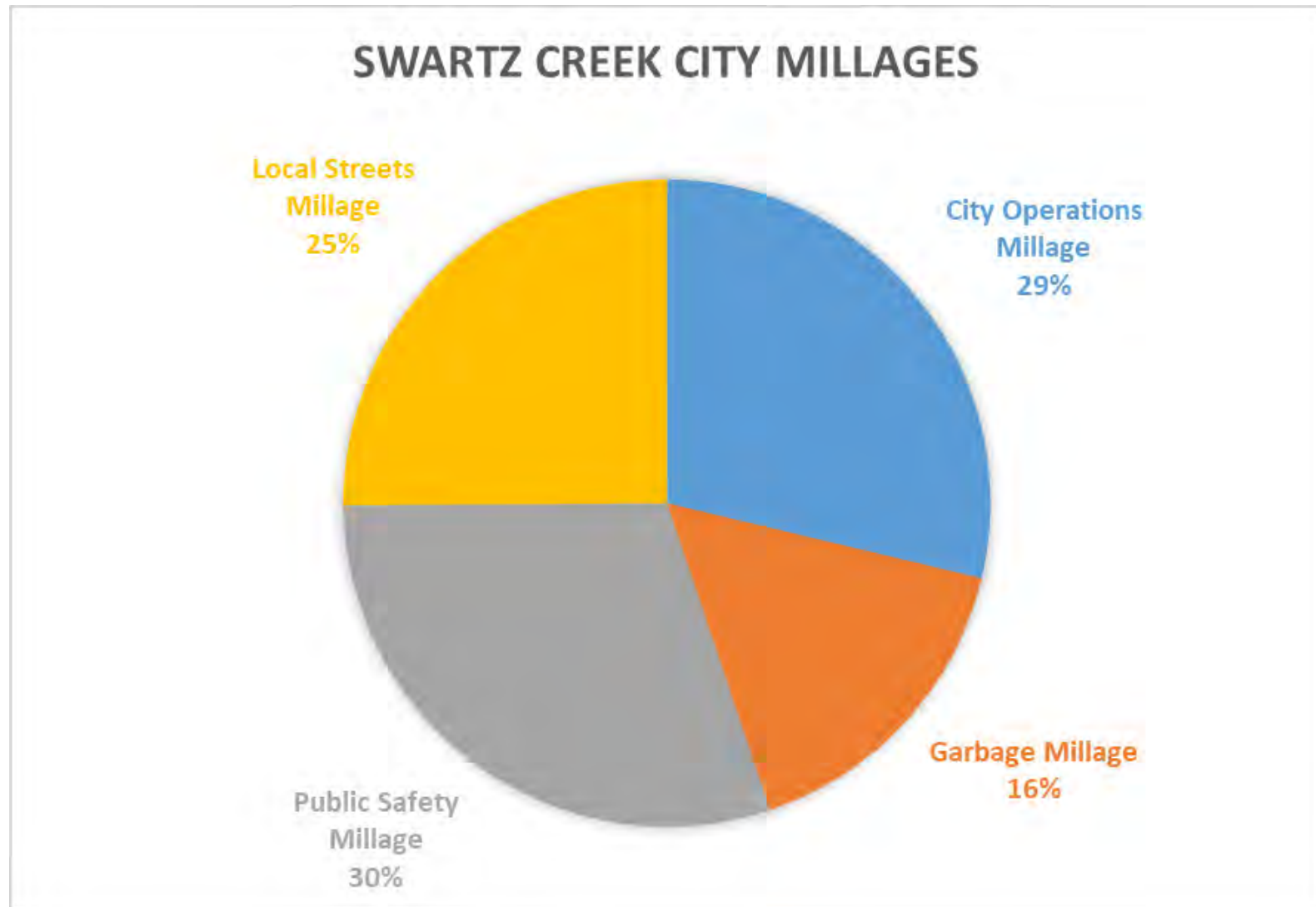


Figure 2: Homestead Apportionment in 2024

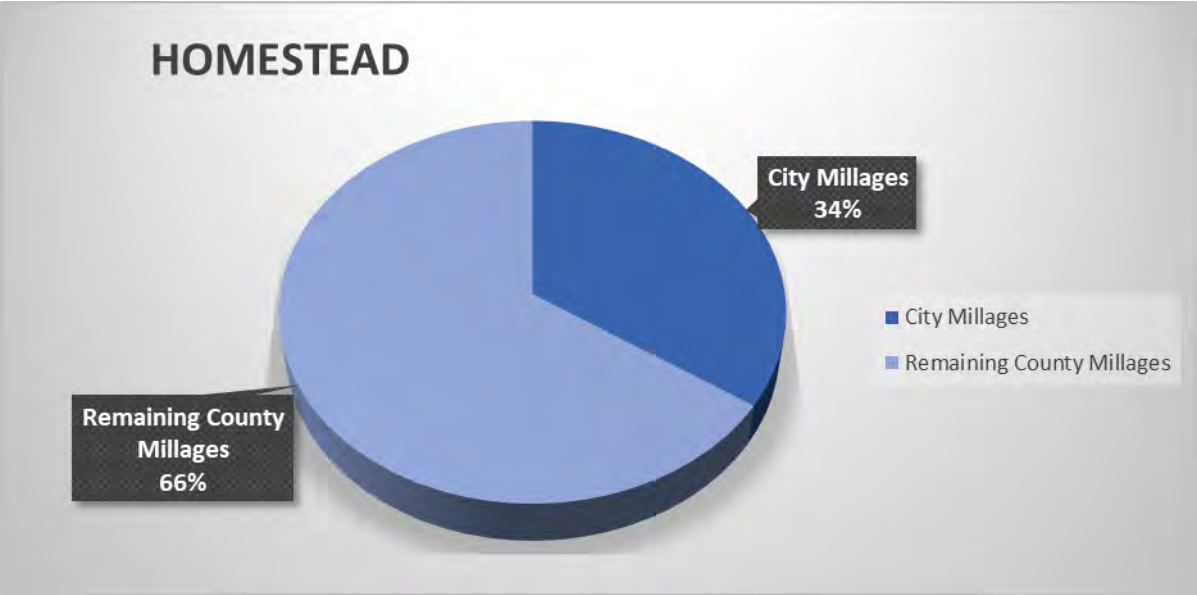


Figure 3: Non-Homestead Tax Apportionment in 2024

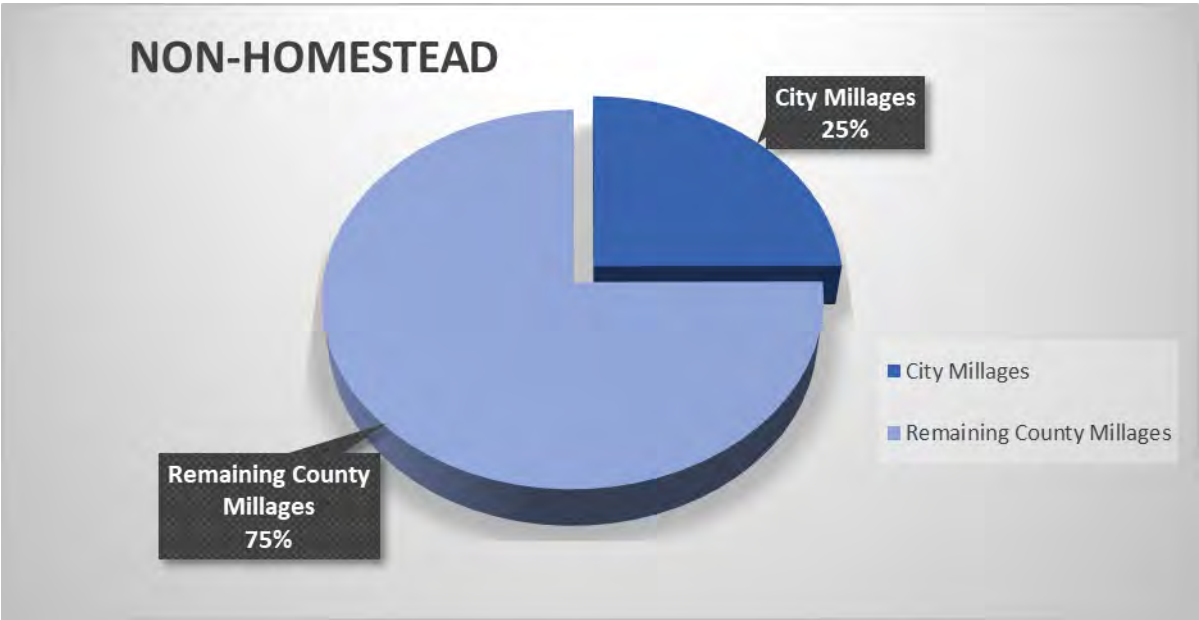


Figure 4: Tax and Assessment Equivalents for Genesee County Cities in 2024

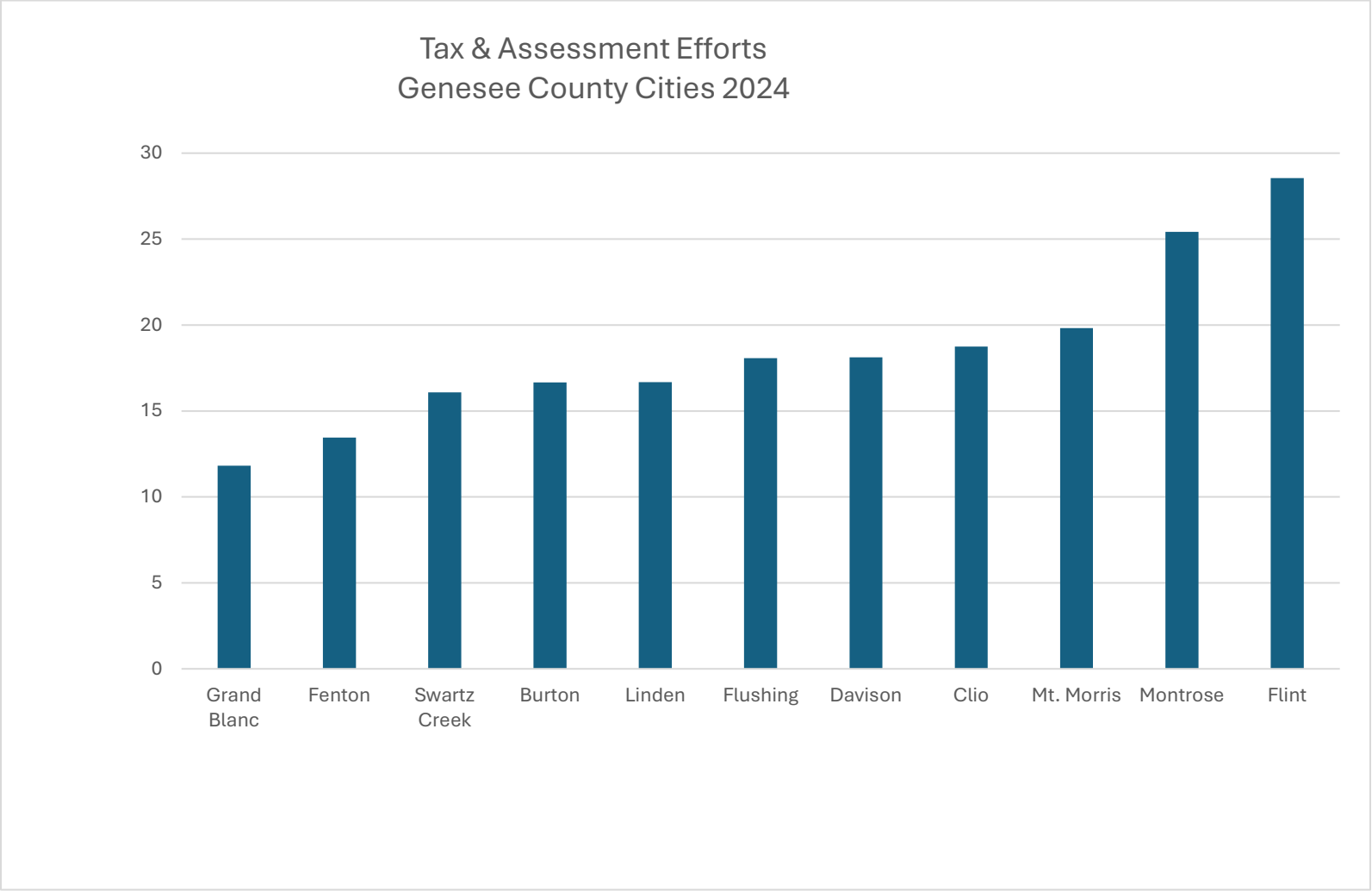


Figure 5: Public Safety Revenue & Expenses 2023-2026

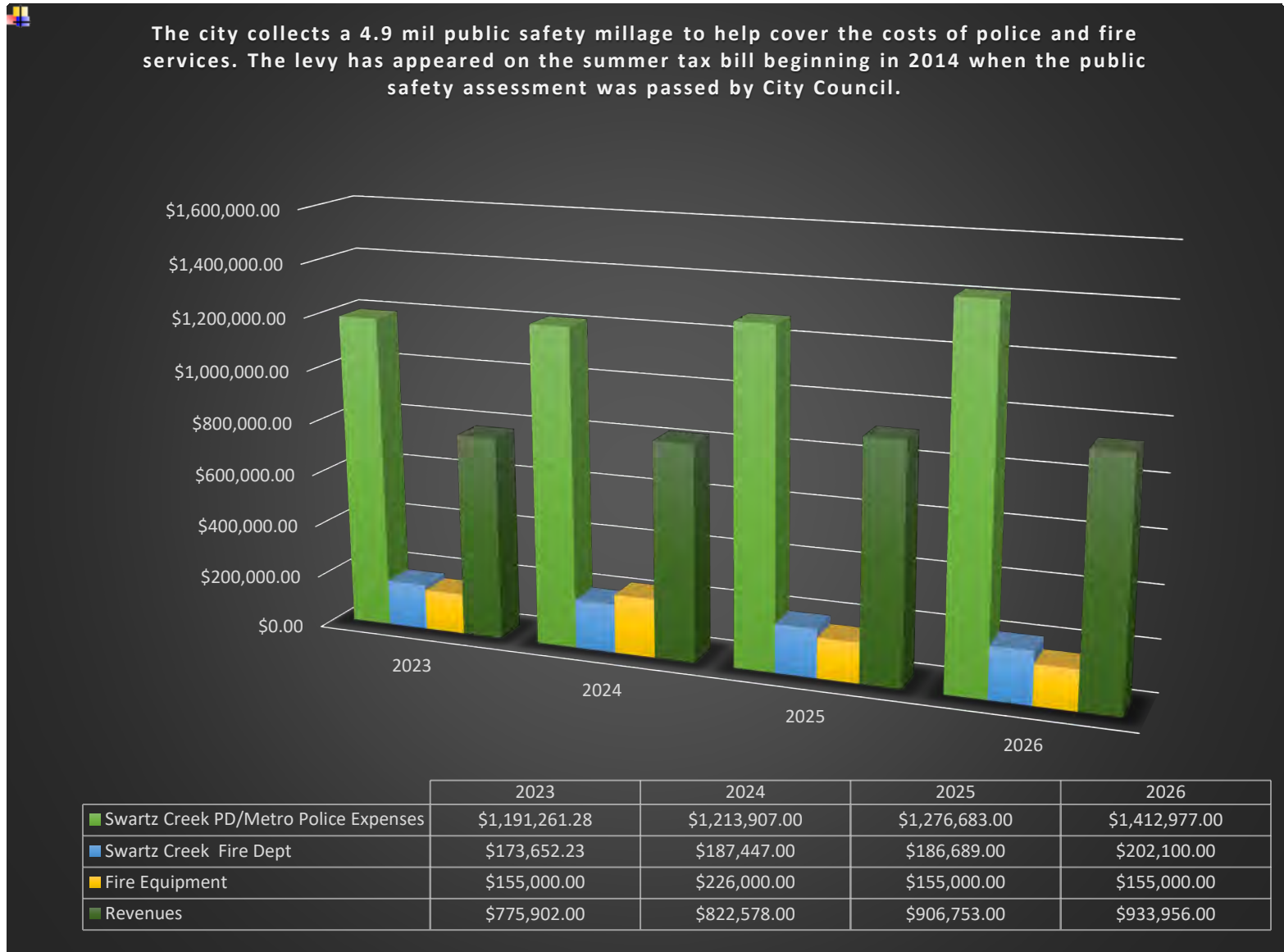
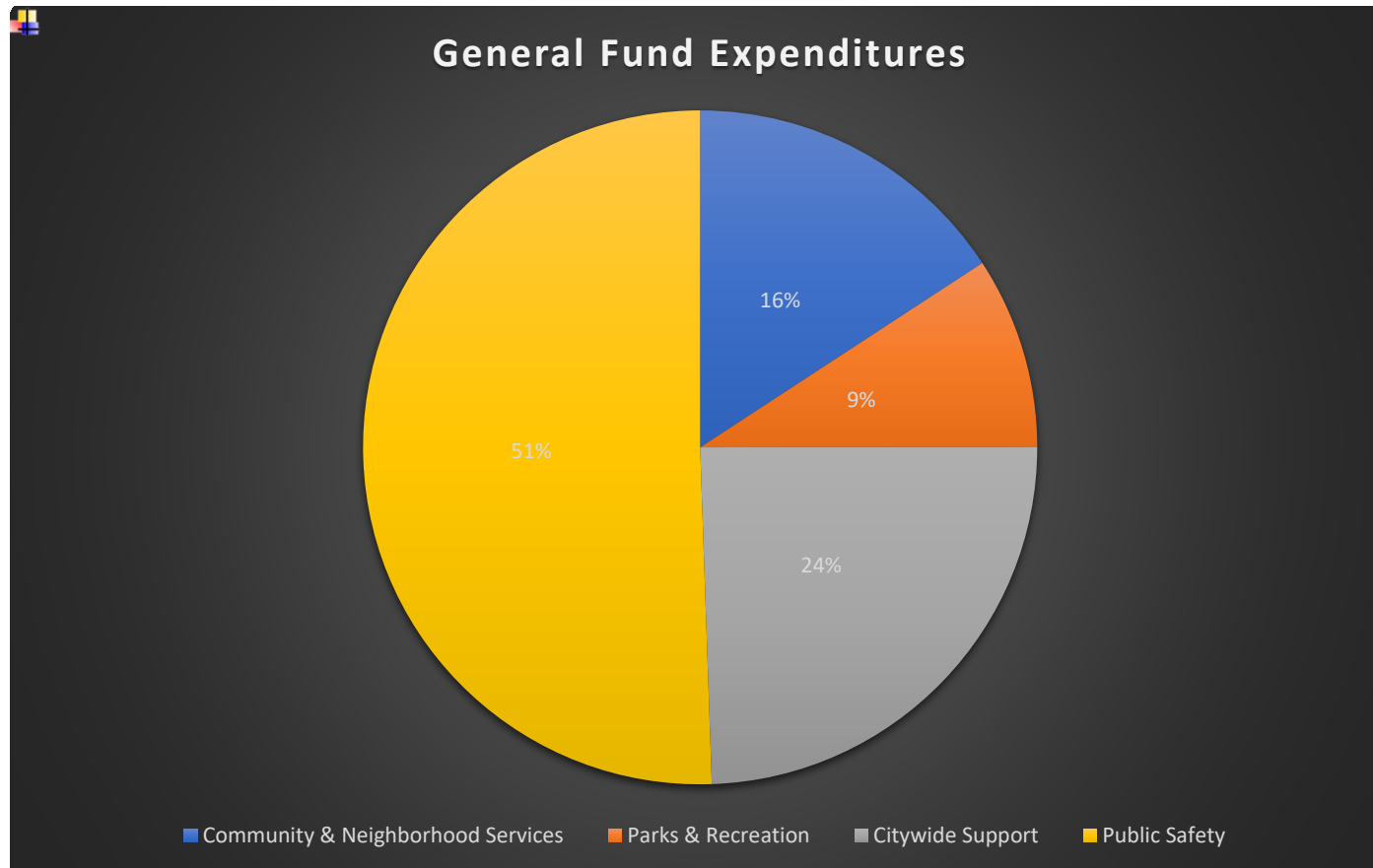
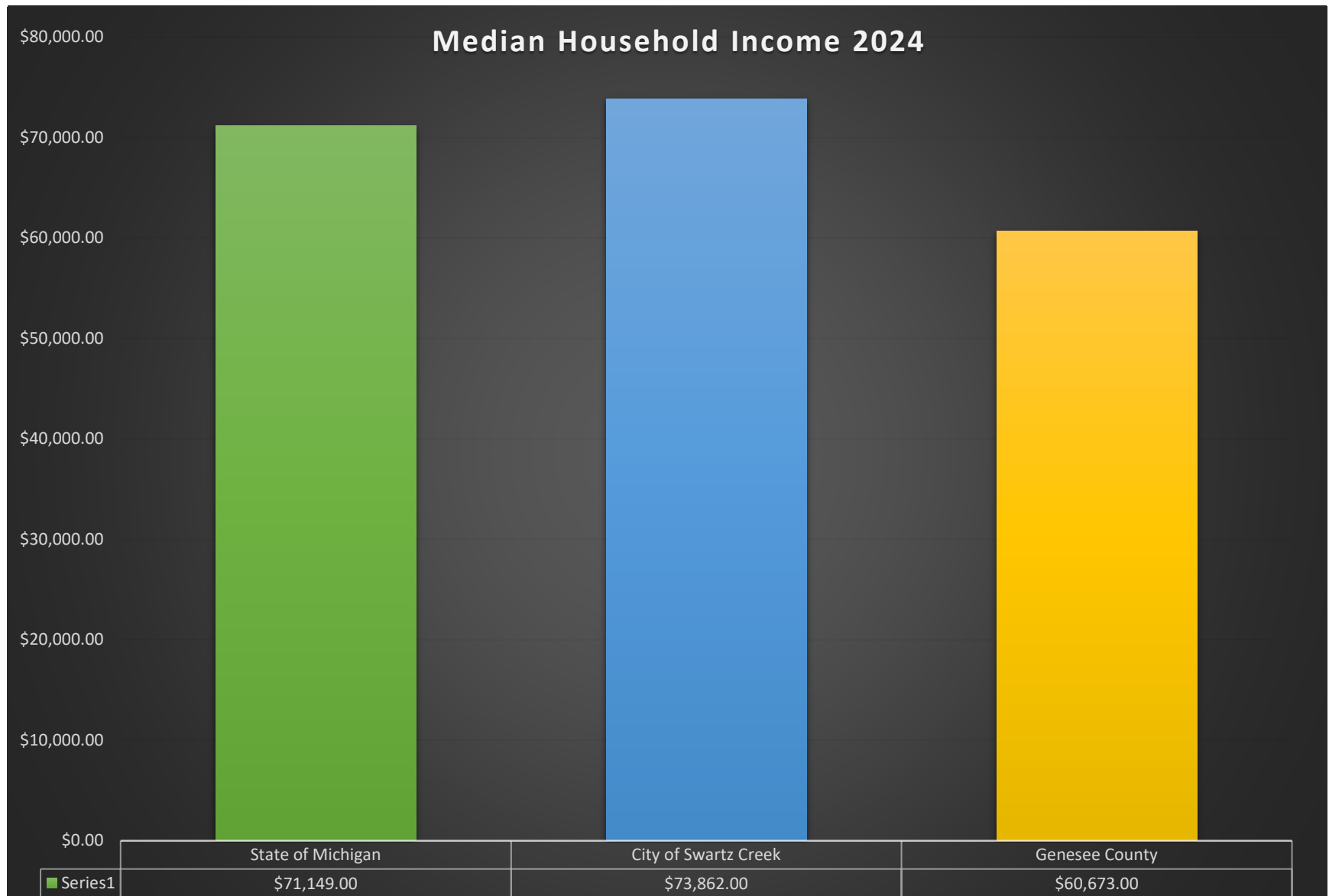
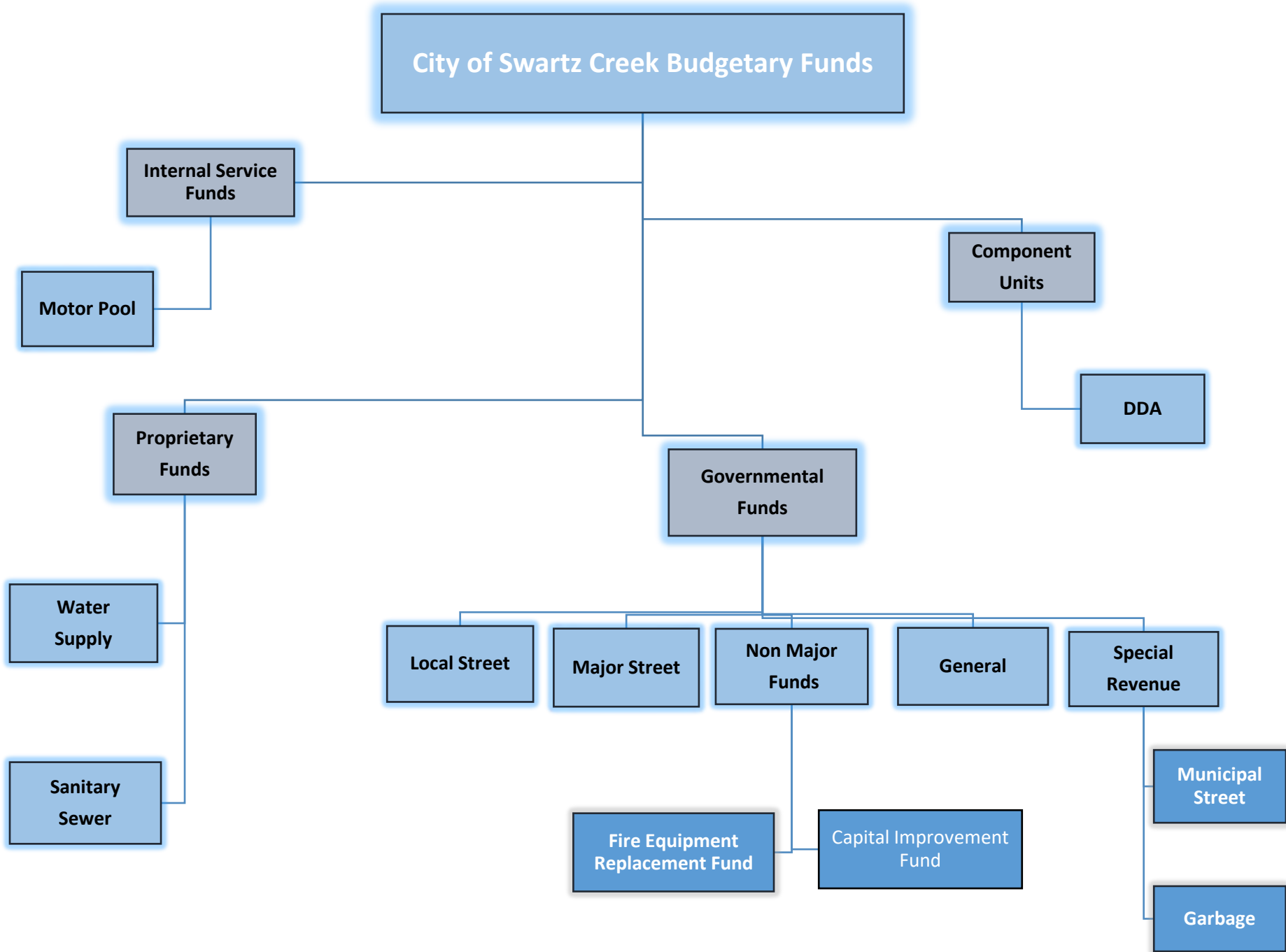


Figure 6: General Fund Expenditures

The City's General Fund Budget is a plan for providing essential services to the public.
Total General Fund budgeted expenditures are allocated as follows:







BASIS OF BUDGETING

GOVERNMENTAL FUNDS

The governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, non-major capital project funds, and permanent funds. The City reports the following funds as “major” governmental funds:

- The General Fund (101) is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Major Streets Fund (202) accounts for the portion of the City’s share of proceeds from gas and weight tax levied by the State and distributed to local governmental units to be used for major streets. State law requires that these taxes be used for major street maintenance and construction.
- The Local Streets Fund (203) is a special revenue fund that accounts for the portion of the City’s share of proceeds from gas and weight tax levied by the State and distributed to local governmental units to be used for local streets. State law requires that these taxes be used for local street maintenance and construction.
- The Municipal Streets Fund (204) is a special revenue fund that accounts for the portion of the City’s local raised tax revenue. The ballot proposal requires that these taxes be used for street maintenance and construction. These funds are often transferred to 202 or 203 to accomplish this purpose. Much of this fund is dedicated to supporting debt for completed street work.
- The Garbage Collection Fund (226) accounts for a special property tax millage allowed to provide garbage and compost collection services.
- The Capital Improvement Fund (401) is a non-major fund that was set up to dedicate an annualized amount of general fund monies that were determined to be required to account for emergency repairs and unscheduled maintenance of city grounds and facilities, such as trails, buildings, and grounds.
- The Fire Equipment Fund (402) is a non-major fund that was set up to dedicate an annualized amount of general fund monies that were determined to be required to procure large apparatus for the Swartz Creek Area Fire Department.

PROPRIETARY FUNDS

The proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the City). The City reports the following funds as “major” enterprise funds:

- The Sewer Fund (590) accounts for the operations of the sewage pumping collection system.
- The Water Fund (591) accounts for the operations of the water distribution system.

INTERNAL SERVICE FUNDS

The City’s internal service funds are used to account for services provided to other departments of the government on a cost reimbursement basis. The City has a Motor Pool Internal Service Fund (661) that allocates costs to various funds on a full accrual basis, so that the full costs are recognized and allocated to the various funds in the year that the costs are incurred.

COMPONENT UNIT FUNDS

The city operates a single component unit, the Downtown Development Authority Fund (248). This fund supports the Tax Increment Financing revenue collections within the DDA district, as well as the DDA approved activities authorized by the DDA Development Plan.

101-GENERAL FUND**Departments:**

000.000-General Fund Revenue
101.000-Council
172.000-Executive
215.000-Administration/Clerk
228.000-Information Technology
247.000-Board of Review
253.000-Treasurer
257.000-Assessor
262.000-Elections
265.000-Facilities City Hall
266.000-Legal Council
301.000-Police Dept
334.000-Metro Police Authority
336.000-Fire Department
345.000-Public Safety Building
371.000-Building/Zoning/Planning
444.000-Sidewalks
448.000-Lighting
523.000-Grass/Brush/Weeds
538.500 Intercommunity Storm Drains
567.000-Facilities Cemetery
694.000-Community Development Block Grant
728.000-Economic Development
728.005-Holland Square Streetscape
780.000-Parks & Recreation
780.500-Mundy Twp Park Services
782.000-Facilities Abrams Park
783.000-Facilities Elms Road Park

786.000-Non-Motorized Trailway
788.000-Otterburn Disc Golf Park
790.000-Facilities Senior Center/Library
794.000-Community Promotions Program
797.000-Facilities City Parking Lots
851.000-Retired Employee Health Care
931.000-Transfers IN
965.000-Transfers OUT

202-MAJOR STREET FUND**Departments:**

000.000-General
228.000-Information Technology
429.000-Occupational Safety
441.000-Miller Rd Park & Ride
448.000-Lighting
449.500-Right of Way General
449.501-Right of Way Storms
452.100-Safe Routes to School Grant
453.105-Fairchild-Cappy to Miller TIP
454.000-Major Streets Projects
463.000-Routine Maintenance Streets
463-307-Oakview-Seymour to Chelmsford
473.000-Routine Maintenance Bridges
474.000-Traffic Services
478.000-Snow/Ice Removal
482.000-Administrative
538.500-Intercommunity Storm Drains
931.000-Transfers IN
965.000-Transfers OUT

203-LOCAL STREET FUND**Departments:**

000.000-General
228.000-Information Technology
429.000-Occupational Safety
448.000-Lighting
449.000-Right of Way Telecomm
449.500-Right of Way General
449.501-Right of Way Storms
455.000-Local Street Projects
463.000-Routine Maintenance Streets
463.107-Chelmsford-Seymour to Oakview
474.000-Traffic Services
478.000-Snow/Ice Removal
482.000-Administrative
538.500-Intercommunity Storm Drains
931.000-Transfers IN

204-MUNICIPAL STREET FUND**Departments:**

000.000-General
905.000-Debt Services
965.000-Transfers OUT

226-GARBAGE FUND**Departments:**

000.000-General
101.000-Council
172.000-Executive
215.000-Administration/Clerk
228.000-Information Technology
253.000-Treasurer
257.000-Assessor
265.000-Facilities City Hall
528.000-Sanitation Collection
530.000-Wood Chipping
782.000-Facilities Abrams Park
783.000-Facilities Elms Rd Park
931.000-Transfers IN

248-DOWNTOWN DEVELOPMENT FUND**Departments:**

000.000-General
173.000-DDA Administration
728.000-Economic Development
728.002-Streetscape
728.003-Façade Program
728.004-Family Movie Night

401-CAPITAL IMPROVEMENT FUND**Departments:**

931.000 Transfers IN

402-FIRE EQUIPMENT REPLACEMENT FUND**Departments:**

000.000-General
336.000-Fire Department
931.000-Transfers IN

590-SANITARY SEWER FUND**Departments:**

000.000-General
101.000-Council
172.000-Executive
215.000-Administration/Clerk
228.000-Information Technology
253.000-Treasurer
265.000-Facilities City Hall
536.000-Sewer System
537.000-Sewer Lift Stations
542.000-Read/Bill
543.310-Sewer District Rehabilitation
543.400-Reline Existing Sewers
543.401-Flush/TV Sewers
850.000-Other Functions
931-Transfers IN

591-WATER SUPPLY FUND**Departments:**

000.000-General
101.000-Council
172.000-Executive
215.000-Administration/Clerk
228.000-Information Technology
253.000-Treasurer
265.000-Facilities City Hall
540.000-Water System
542.000-Read/Bill
543.230-Water Main Repair USDA Grant
850.000-Other Functions
905.000-Debt Service
931.000-Transfers IN

661-MOTOR POOL FUND**Departments:**

000.000-General
172.000-Executive
228.000-Information Technology
253.000-Treasurer
265.100-Facilities City Garage
850.000-Other Functions
931.000-Tansfers IN

City of Swartz Creek
Fund Balance & Reserve Policy
November 28, 2022

I. Scope

The Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes classifications to provide consistency in fund balance reporting and greater transparency in the governmental sector. This fund balance/reserve policy defines those classifications, establishes appropriate levels of fund balance/reserves by various fund types, and the spending hierarchy associated with use and replenishment of reserves.

II. General Objectives

This policy serves as a measure of financial resources available in governmental and proprietary funds to mitigate current and future risks. Establishing a fund balance/reserve policy is the most responsible way to ensure against unanticipated events which would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services.

A fund balance/reserve policy will ensure the City maintains adequate reserves in various operating funds and provides the capacity to: (1) meet daily cash flow financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies. The information derived from consistent reporting will identify available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing programs, or enhance financial position.

III. Governmental Fund Classifications

The procedures for reporting certain categories of fund balance within the annual financial statements for the City's governmental funds are classified in one of the following categories:

Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items, inventories, or long-term notes receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment.

Restricted – amounts that can be spent only for specific purposes stipulated by (a) external resource providers, such as creditors, grantors, contributors, or laws or regulations of other governmental entities; or (b) imposed by law through constitutional provisions or enabling legislation that creates the revenue source and restricts its use.

Committed – amounts that can be used only for the specific purposes determined by formal action (resolution) of the City Council, the City’s highest level of decision-making authority. Commitments are binding unless removed by the City Council’s formal action. Any formal action should occur prior to the end of the fiscal year.

Assigned – amounts approved by the City Manager intended to be used for specific purposes that are not restricted or committed.

Unassigned – the remaining portion of fund balance that does not fall into another category; applies to the General Fund only.

IV. Description of Funds

Governmental Funds

General Fund – This fund has various classifications and is the only governmental fund that has unassigned fund balance. The target unassigned reserve is in addition to all other reserves or designation of fund balance which have expenditure authority limited to a specific purpose.

Special Revenue Funds – These funds are created with an underlying legal authority as an individual fund to account for proceeds from a specific revenue source that is legally restricted to expenditures for a specified purpose. Therefore, the residual balance at year-end are reported as restricted.

Debt Service Fund – These funds are subject to certain restrictions associated with the issuance of bonds. This policy does not create any specific reservation within the debt service fund, but rather reports the year-end balances as restricted.

Enterprise Funds

The City has two enterprise funds to account for the following utility services: water supply and sanitary sewer. These utility funds should maintain a fund balance level that provides adequate cash reserves to ensure a good financial management plan. The water/sewer rate study recommends four months of expenditures.

Internal Service Funds

Motor Pool Fund – This fund is designated to cover the cost to purchase future vehicle and equipment replacement. With a funded vehicle replacement policy in place the City is able to provide a financially cost-effective and efficient Motor Pool Fund.

V. Target Level

The fund balance/reserve levels established by this policy shall be in addition to all other reservations, including but not limited to amounts reserved for debt service or renewal and replacement of long-lived assets.

The City will establish a fund balance target level to maintain adequate cash flow and reduce the demand for short-term borrowing. The unassigned fund balance is the residual amount available that has not been restricted, committed, or assigned to a specific purpose.

General Fund - This fund shall strive to maintain at least 35% of operating revenues, which excludes resources that have been committed or assigned to a special purpose (e.g. recreation grants).

Special Revenue Funds (Streets) – These funds will have no minimum reserve required. These funds can be spent to zero. The City strives to maintain a minimum fund balance of 25% of the MDOT apportioned Act 51 annual revenues for the Major and Local Street Funds.

Debt Service Funds – These funds shall maintain a minimum balance as outlined in bond covenants. If there are no specific requirements, the fund shall maintain a balance at year end equal to 50% of the debt service payments for the next fiscal year.

Enterprise Funds - The enterprise operating funds shall strive to maintain at least 35% of operating revenues.

Motor Pool Fund – The City strives to maintain a minimum fund balance of at least 50% of operating revenues, which excludes resources that have been committed or assigned to some other purpose.

Garbage Fund – The City strives to maintain a minimum fund balance of at least 50% of operating revenues, which excludes resources that have been committed or assigned to some other purpose.

Fire Equipment Fund – These funds will have no minimum reserve required. These funds can be spent to zero.

DDA Fund – The City strives to maintain a minimum fund balance of at least 25% of operating revenues or 50% of the annual debt service, whichever is more. This excludes resources that have been committed or assigned to some other purpose.

The City shall maintain at least \$500,000 in each of the following three funds: general fund, water supply fund and sanitary sewer fund to be committed to emergency expenses related to disaster recovery. These funds will be used to cover the costs associated with mitigating and recovering from a disaster. If funds are used, they should be replenished over a three-year period.

All other governmental funds have different objectives, cash flow patterns; therefore, the appropriate level of fund balance is determined on a case-by-case basis.

VI. Spending Hierarchy

The City shall spend restricted amounts first unless there are legal documents that prohibit this practice. Prior to the use of unassigned/unrestricted fund balance amounts, the City shall use committed funds first, followed by assigned amounts, provided those classifications could be used. In the event the unassigned fund balance exceeds the target level, the excess may be utilized for any lawful purpose within the fund, preferably one-time expenditures which are not recurring operating costs. Appropriation from unassigned fund balance shall require City Council approval.

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

VII. Annual Review

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

DESCRIPTION	Year	Vin	EST LIFE	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032
Projected Fleet Budget				\$150,000.00	\$ 160,000.00	\$ 120,000.00	\$120,000.00	\$130,000.00	\$130,000.00	\$140,000.00	\$140,000.00	
Fleet Budget and Cash Fund Balance				\$261,711.00	\$ 266,711.00	\$ 231,711.00	\$281,711.00	\$341,711.00	\$ 51,711.00	\$111,711.00	\$101,711.00	
Backhow-CASE	2021	JJGN580NKM771252	20									
Loader-JCB	2001		20									
Freightliner 108sd Dump	2022	3ALAG5FE1NDNL8127	10									\$ 300,000.00
Freightliner 108sd Dump	2024	1FVAG5FE4RHVB6764	10	\$ 225,000.00								
Chevy Silverado 2500HD 4x4/Plow	2024	1GC3YLE79RF435896	5		\$ 60,000.00						\$ 75,000.00	
Chevy Silverado 2500HD 4x4/Plow	2024	1GC3YLE70RF453350	5		\$ 60,000.00						\$ 75,000.00	
Hot Patcher/Hopper	2022	4S9PH131ONM097319	10									
Ford F-250 4X4 Truck/Plow	2016	1FT7X2B69GEA39092	5		\$ 65,000.00							
Chevrolet Silverado 2x4	2013	1GCNPEX0DZ310436	5		\$ 60,000.00							
Utility Vehcile KUBOTA RTV-500	2018		8		\$ 30,000.00							
Ford Diesel F-250 4x4 Super-Chipper Truck	2019	1FTBF2BT5KEC90168	5			\$ 70,000.00						
Ford Diesel F-350 4X4/Plow	2020	1FDRF3HT6LEC31980	5				\$ 70,000.00					
GMC Sierra 2500HD 4x4/Plow	2022	1GT39LE78NF334257	5					\$ 70,000.00				
Trailer-Enclosed	2018	7H5UB0812JE001185	15									
Woodchipper			15							\$80,000.00		
John Deere Tractor/loader	1967		25	\$ -35,000.00								
Sweeper	2007	49HAADB67DX61697	15					\$350,000				
Total Expenditure				\$155,000.00	\$ 155,000.00	\$ 70,000.00	\$ 70,000.00	\$420,000.00	\$ 80,000.00	\$ 150,000.00	\$ 300,000.00	
Fleet Fund Balance				\$106,711.00	\$111,711.00	\$161,711.00	\$211,711.00	-\$78,289.00	-\$28,289.00	-\$38,289.00	-\$198,289.00	
Amount from general fund required												

Assumptions: Schedule C rates are expected to increase annually. This does not take into account any revenue generated from existing equipment sales. Bucket truck replacement and tractor/frt loader replacement are guesses regarding their cost.

Equipment Already Purchased

This tractor has failed. We are looking to substitute kubota dollars for the tractor this fiscal year or finance it through sewer. DPS is looking at a new replacement tractor for \$30,500.

The Street Sweeper requires heavy maintenance and is losing reliability. Service by a third party may be an option in lieu of replacement. Supplemental funds would be required.

Replace with used loader to served as a backup for salt use as needed.

City of Swartz Creek

Five Year Consolidated Capital Improvement Plan*

Year 1: Projects expected to commence in spring of 2025

Note: Many projects will likely extend into 2025-2026 fiscal year

FY Year: 2025

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Don Shenk Drive	Reconstruct Don Shenk Drive	\$1,370,000	Funded	Awarded	20 Year Paving Program (2016)
Cappy Lane	Reconstruct and rehabilitate Cappy Lane	\$510,000	Funded	Awarded	20 Year Paving Program (2016)
Cappy Lane Water	Replace Cappy Lane watermain	\$710,000	Funded	Awarded	2017 Water Asset Management Plan
Abrams Park	Forestry, bike racks, new sign, and historical signs	\$50,000	Funded	Pre-bidding	2023 Park Plan
Elms Park	Bike racks & pickleball nets	\$10,000	Funded	Planning	2023 Park Plan
Tractor Purchase	Replace ancient utility tractor with used equipment	\$35,000	Funded	Planning	Fleet Replacement Plan
DDA Wayfinding	Plan direction and attraction signs throughout downtown	\$20,000	Funded	Planning	2022 DDA Plan
Sewer Inspections	Inspect Sewers (years 2 of 8): Bristol Road and Heritage	\$100,000	Funded	Awarded	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Bristol Road	Coordinate with GCRC to rehabilitate Bristol from Morrish to the city limits	\$50,000	Funded	Pre-bidding	20 Year Paving Program (2016)
Total Investment		\$2,855,000			

FY Year: 2026

Year 2: Projects to commence in spring 2026

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Otterburn	Pavilion, paths, bathrooms	\$650,000	Funded	Planning	2023 Park Plan
Truck Purchase	Replace two regular duty pickups; 2013 Silverado 2x4 and 2016 Ford F-250 4x4	\$130,000	Funded	Planning	Fleet Replacement Plan
Utility Vehicle Purchase	Replace aging Kobota utility vehicle	\$30,000	Funded	Planning	Fleet Replacement Plan
Holland Square	Construct a pergola in Holland Square	\$350,000	Funded	Planning	2022 DDA Plan
City Hall Roof	Reshingle city hall roof	\$50,000	Funded	Bid preparation	As Needed Maintenance
Wayfinding Signs	Install a phase of downtown and community entrance and directional signs	\$50,000	Tentative budget	Planning	2022 DDA Plan
Sewer Inspections	Inspect Sewers (years 3 of 8): Otterburn, Parkridge, Springbrook East	\$100,000	Funded	Awarded	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (As Needed)	\$200,000	Funded	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Total Investment		\$1,560,000			

FY Year: 2027

Year 3: Projects to commence in spring 2027

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Elms Park drainage	Engineer and install water removal options for central areas	\$30,000	Tentative budget	Pre-planning	2023 Park Plan
Abrams Park	Forestry	\$25,000	Tentative Budget	Pre-planning	2023 Park Plan
Sewer Inspections	Inspect Sewers (years 4 of 8) TBD	\$100,000	In Budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (as Needed)	\$200,000	Tentative Budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Truck Purchase	Replace 2019 Ford F-250/Chipper Truck	\$70,000	Tentative Budget	Pre-Planning	Fleet Replacement Plan
Wayfinding Signs	Install a phase of downtown and community entrance and directional signs	\$20,000	Tentative budget	Planning	2022 DDA Plan
Spring Brook Connection	Install a water line to connect Springbrook and Springbrook East	\$100,000	In Budget	Concept	2017 Water Asset Management Plan
Downtown Street Rehabilitation	Rehabilitate Church & Frederick	\$300,000	Tentative	Pre-planning	20 Year Paving Program (2016)
Total Investment		\$845,000			

FY Year: 2028

Year 4: Projects to commence in spring 2028

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Miller Road	Rehabilitate Miller, Morrish to Dye Asphalt	\$3,000,000	TIP Funded	Pre-planning	20 Year Paving Program (2016)
Wayfinding Signs	Install a phase of downtown and community entrance and directional signs	\$20,000	Tentative budget	Planning	2022 DDA Plan
Truck Purchase	Replace 2020 Ford F-350	\$70,000	Tentative Budget	Pre-Planning	Fleet Replacement Plan
Sewer Inspections	Inspect Sewers (years 5 of 8) TBD	\$100,000	In Budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (as Needed)	\$250,000	Tentative budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Total Investment		\$3,440,000			

FY Year: 2029

Year 5: Projects to commence in spring 2029

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Elms Road & Miller Road	Rehabilitate Miller Elms to Tallmadge and Elms from ~Miller to N. City Limit	\$1,500,000	TIP Funded	Pre-planning	20 Year Paving Program (2016)
Wayfinding Signs	Install a phase of downtown and community entrance and directional signs	\$20,000	Tentative budget	Planning	2022 DDA Plan
Truck Purchase	Replace 2022 GMC 4x4	\$70,000	Funded	Pre-planning	Fleet Replacement Plan
Sweeper Purchase	Replace 2007 sweeper	\$350,000	Not in Budget	Concept	Fleet Replacement Plan
Sewer Inspections	Inspect Sewers (years 6 of 8) TBD	\$125,000	In Budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (as Needed)	\$250,000	In budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Total Investment		\$2,315,000			

FY Year: 2030

Year 6: Projects to commence in spring 2030

<u>Project Name</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>Funding Status</u>	<u>Implementation Status</u>	<u>Reference Document</u>
Wayfinding Signs	Install a phase of downtown and community entrance and directional signs	\$20,000	Tentative budget	Planning	2022 DDA Plan
Library Bathrooms	Update bathrooms at the library/senior center common area	\$100,000	Unfunded	Concept	NA
Replace Woodchipper	Replace woodchipper	\$80,000	Tentative Budget	Pre-Planning	Fleet Replacement Plan
Sewer Lining	Refurbish lines (as Needed)	\$250,000	Tentative budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Inspections	Inspect Sewers (years 7 of 8) TBD	\$125,000	Funded	Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Brady, Talmadge, Raubinger	Rehabilitate S. Brady, Tallmadge, and segments of Raubinger	\$300,000	Tentative Budget	Design Underway	20 Year Paving Program (2016)
Total Investment		\$875,000			

*Projects are listed by fiscal year; projects may span multiple construction seasons

8.2 ACTION PLAN

The implementation tools outlined prior are available and should be used to achieve the goals and objectives of the Master Plan. Comprehensive implementation actions have been developed to organize and apply these tools. Under each topic, specific actions, tools, and a time frame for implementation are identified. The details of the strategies to implement the Master Plan are specified in the table below.

TIME FRAME

- Ongoing: annually
- Immediate: 1-3 years
- Short: 4-5 years
- Long: 5-15 years

RESPONSIBLE PARTY

- CC: Council
- County: Genesee County
- PC: Planning Commission
- DDA: Downtown Development Authority
- P&R: Parks & Recreation Advisory Board
- MPA: Metro Police Authority
- Staff: City of Swartz Creek Staff

TOOL

- Reg: Regulatory
- Policy: Policy/Program
- CIP: Capital Improvement
- Partner: Partnership

TRANSPORTATION

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Require traffic impact studies as part of the development review process to mitigate the impact of development on traffic.	Ongoing	CC	Reg
2. Require non-motorized paths or sidewalks to be installed within all new residential developments in order to enhance connectivity within the City's non-motorized system. Exceptions to be allowed sparingly on a case-by-case basis.	Ongoing	CC	Reg
3. Utilize tools like road and pedestrian connections between subdivisions, coordinated signals and access management to regulate traffic and minimize the need to widen roads.	Ongoing	Staff	CIP
4. Implement and renew the 20 year street program.	Ongoing	CC, Staff	Policy
5. Apply access management standards, including driveway and intersection spacing, minimum sight distances, and shared access systems to help preserve road capacity and improve safety along main corridors.	Ongoing	Staff	Reg
6. Implement Complete Streets Design Guidelines that require streetscape, pedestrian amenities, and traffic calming measures along all new corridors and in front of new development.	Immediate	CC	Reg
7. Prioritize sidewalk improvements to fill gaps in the network.	Immediate	Staff	Reg
8. Coordinate long-range traffic projections and programming of needs with MDOT, Genesee County Metropolitan Planning Commission, and adjacent communities.	Immediate	Staff	Partner
9. Consider encouraging alternative modes of transportation such as bicycle and ride sharing, utilizing design that promotes micro-mobility use.	Short	Staff	Policy
10. Consider design guidelines that recommend parking lot buffers, landscaping and pedestrian connections within surface parking lots.	Short	PC	Policy
11. Continue installation of pedestrian refuge islands where appropriate along Miller Road	Short	Staff	CIP

ECONOMIC DEVELOPMENT

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Ensure that commercial uses are of a size, scale, and character consistent with other development in the area.	Ongoing	PC	Policy
2. Update codes and penalties to strengthen blight enforcement efforts.	Ongoing	CC, PC	Policy
3. Identify additional resources, incentives and grants to assist with façade improvements, environmental cleanup and restoration, redevelopment of core downtown sites.	Ongoing	PC, CC	Policy
4. Utilize Redevelopment Ready Communities to develop promotional materials for key sites.	Ongoing	CC, Staff	Partner
5. Focus efforts and resources when available on priority redevelopment sites.	Ongoing	Staff	Reg
6. Work with the DDA and the Chamber to develop a promotional platform to highlight local businesses and events to residents and potential outside markets to attract visitors.	Ongoing	DDA, Chamber of Commerce	Partner
7. Work with the Visitors and Convention Bureau of Genesee County to highlight local events and drive visitors to Swartz Creek.	Ongoing	DDA, County	Partner
8. Encourage commercial uses such as small-scale retail; professional offices for physicians, optometrists, chiropractors, dentists, psychologists, and similar professions.	Ongoing	PC	Policy
9. Ensure businesses have frontage on Morrish Road and build to the right-of-way or agreed-upon short distance setback.	Ongoing	PC	Reg
10. Work with the Flint & Genesee Chamber Economic Development team to ensure available properties in the City are listed on Zoom Prospector and host local small business educational events.	Ongoing	Staff	Partner
11. Prepare a city-wide fact sheet identifying target industrial markets, properties available, proximity to major markets and any other asset to attract new industry.	Immediate	Staff	Policy
12. Promote Bishop Airport in city branding.	Immediate	Staff	Reg
13. Prioritize sites available for manufacturing growth and promote them.	Immediate	Staff	Policy

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
14. Increase capacity of the chamber to become the City's primary promotional entity.	Short	Staff, Chamber of Commerce	Partner
15. Utilize TIF Funds to assist with downtown feasibility analyses as needed.	Short	Staff, DDA	Reg
16. Review and update DDA Development Plan to ensure a current project list and access to all tools available to the DDA.	Short	Staff, DDA	Reg
17. Develop a gateway strategy to welcome shoppers and visitors to Swartz Creek.	Short	DDA, PC	Reg
18. Enhance the entryway to Sports Creek as a prime destination site for the City should it be re-purposed.	Long	Staff, DDA, PC	Policy

NATURAL FEATURES AND PARKS

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Discourage land uses that have a risk of pollution from locating adjacent to significant natural features.	Ongoing	PC	Policy
2. Require detailed natural resource inventories and documentation of key features that will be protected and managed with large development proposals.	Ongoing	PC, P&R	Policy
3. Consider a conservancy or land trust organization if greenspace intended for long-term preservation is not feasible for management by the city.	Ongoing	P&R	Reg
4. Work with developers to identify natural features and incorporate them into proposals that retain their ability to function as part of the natural system, minimize development impact, and promote human interaction.	Ongoing	PC	Reg
5. Promote the planting of additional vegetation that complements existing natural areas that are to be retained.	Ongoing	P&R	Policy
6. Encourage local botanical societies, garden clubs, and individuals to sponsor and maintain specific areas within the overall landscape development plan for such areas.	Ongoing	P&R	Partner
7. Restrict development of important natural areas and/or features through zoning, private open space, conservation easements, purchase by conservancies, or public acquisition.	Ongoing	PC, P&R	Policy
8. Encourage protection of floodplains, wetlands, and other environmental features when reviewing development proposals	Ongoing	PC, P&R	Reg
9. Prohibit or significantly limit development that would disturb or impact floodplains or wetlands.	Ongoing	PC, P&R	Policy
10. Pursue regional watershed planning with neighboring communities, state, and county agencies.	Ongoing	P&R	Partner
11. Maintain and upgrade existing parks to meet the needs of the community in accordance with the parks and recreation plan.	Ongoing	P&R, Staff	Reg
12. Update the Parks and Recreation Master Plan every five years.	Ongoing	P&R	Reg
13. Conduct regular evaluations of current facilities in comparison to the needs and level of residential and employment population.	Ongoing	P&R	Reg

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
14. Ensure private open space will be maintained through specific agreements or subdivision condominium documents.	Ongoing	PC	Policy
15. Preserve and/or restore areas with unique natural features, such as trees, forests, natural drainage areas, and nature trails as a way of providing passive recreation opportunities.	Ongoing	P&R	Policy
16. Work with non-profits to perform maintenance and/or upgrade recreational facilities.	Ongoing	P&R	Partner
17. Use Mundy partnership to expand staff and equipment capacity through economies of scale.	Ongoing	CC, P&R	Partner
18. Promote sustainable building practices to promote lower water and energy consumption.	Immediate	PC, Staff	Policy
19. Explore opportunities to provide for the passive and active recreational needs of all residents.	Short	P&R	Policy
20. Evaluate options for acquiring future recreational sites based on the expectations of city residents in the future as they become available or additional studies are completed and funding becomes available.	Short	P&R	Reg
21. Promote the development of recreation facilities by private sources, non-profit organizations, clubs, and schools.	Short	P&R	Partner
22. Explore opportunities for joint recreational services with other groups including schools, churches, surrounding communities, and organizations.	Short	P&R	Partner
23. Encourage development of usable open space within new residential subdivisions.	Short	PC	Policy
24. Plan and develop recreational facilities as multi-use facilities, where feasible.	Short	P&R	CIP
25. Consider pocket-parks or community gardens in new or existing neighborhoods and downtown.	Short	PC, P&R	Reg
26. Set higher development standards or flexible/creative zoning for areas with significant natural features so development is more sensitive to the surrounding environment.	Short	PC	Policy
27. Make public access available to land adjacent to the Swartz Creek.	Short	P&R	Reg

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
28. Evaluate the potential to create user interaction points with the Swartz Creek for the purpose of recreation or education.	Long	P&R	Reg
29. Aspire to have an high level of maintenance and cleanliness of all parks and public spaces.	Long	Staff, P&R	Reg
30. Seek construction of a regional county park in west-central Genesee County.	Long	CC, P&R, County	Partner
31. Develop and promote the creek for recreation.	Long	P&R, PC	Reg
32. Integrate walking paths, community gardens, and other desirable amenities with natural areas.	Long	P&R, Staff, PC	Reg

NEIGHBORHOODS

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Consider incentives such as Planned Unit Development Districts and flexible zoning to offer developers opportunities to provide an affordable mix of housing, through a mixture of densities, housing unit types, and size of housing units.	Ongoing	DDA, Staff, PC	Policy
2. Include neighborhood businesses where appropriate in large projects.	Ongoing	PC	Reg
3. Maintain and reconstruct local streets.	Ongoing	Staff	Reg
4. Identify areas in the City core to encourage new housing development, especially missing middle housing (see "Missing Middle Housing" on page 45) which can attract workforce and families to the City.	Ongoing	DDA, PC, Staff	Reg
5. Require high standards in housing developments so that attractive neighborhoods, good housing design, durable materials (such as brick) and construction, privacy, and access to usable and convenient open space are achieved.	Immediate	PC, CC	Policy
6. Provide zoning incentives such as a planned development district and/or density bonus for the creation of additional senior housing to meet growing future demand.	Immediate	Staff, CC	Policy
7. Promote infill and dense housing in and near downtown to help revitalize the downtown business area	Short	CC, DDA, PC	Policy
8. Stabilize residential areas by monitoring and evaluating the encroachment of incompatible land uses into residential neighborhoods and eliminating non-conforming uses.	Long	PC, CC	Policy
9. Monitor and evaluate the impacts of short-term rentals.	Long	PC, CC	Reg
10. Integrate large projects directly with the existing urban fabric and major street network.	Long	Staff, PC, DDA	Reg

DOWNTOWN

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Continue adding street trees, flower plantings (annual and perennial) and pedestrian amenities such as art and wayfinding signs	Ongoing	Staff, DDA	Reg
2. Collaborate with private property owners on Miller to close redundant/disused driveways	Ongoing	Staff, CC	Policy, Partner
3. Pursue federal and state funding for roadway landscaping projects	Ongoing	Staff, DDA	Partner
4. Use low-cost, temporary measures, such as portable street furniture, to test concepts for the arrangement and design of civic spaces before committing to more costly, permanent arrangements	Ongoing	Staff, DDA	Reg
5. Promote the use of the Civic Center and downtown areas for community events and activities.	Ongoing	DDA	Policy
6. Use vacant spaces or underutilized sites in downtown to host popup events to increase programming in the City and to drive visitors to the core of the downtown	Ongoing	DDA	Partner
7. Utilize the Design Guidelines to ensure that new development and/or redevelopment projects are an asset to the community and, where appropriate, are compatible with and result in an upgrade to existing development	Ongoing	DDA, PC, CC	Reg
8. Establish a consistent and attractive signage and landscaping theme at major gateways into the City to inform and welcome visitors.	Immediate	Staff, DDA	Policy
9. Encourage public art and murals.	Immediate	DDA, P&R	Partner
10. Promote historic preservation and the adaptive reuse of former institutional uses, such as the former Methodist church.	Short	DDA	Policy
11. Explore partnerships for operations and management of potential farmers markets at Holland Square or the Civic Center.	Short	DDA	Partner
12. Install rain gardens and landscaping to promote water quality and reduce the visual scale of the street	Short	Staff, DDA	Policy
13. Consider the establishment of a downtown Social District with common areas for alcohol consumption as permitted by LARA	Short	CC, DDA	Reg
14. Reduce the appearance of overhead wires in the downtown area by screening them with vegetation, reducing the number o outdated/redundant wires, or relocation (if practical)	Long	CC, DDA	Reg
15. Consider future designation as a Michigan Main Street community	Long	CC, DDA	Policy

LAND USE

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Promote the mixture of uses and higher densities within new sites.	Ongoing	PC	Policy
2. Ensure that transition areas that are evolving from residential to commercial use develop uniformly and on a scale to avoid ‘spot zones’	Ongoing	PC	Reg
3. Encourage nonconforming sites to gradually upgrade and be brought into greater conformance with the Zoning Ordinance.	Ongoing	PC	Reg
4. Encourage and regulate infill development to ensure compatability.	Ongoing	PC	Reg
5. Ensure that entryways into the City create a positive impression of Swartz Creek and match the historic character of the community.	Ongoing	PC, DDA	Policy
6. Refer to the Master Plan when considering rezonings	Ongoing	PC, CC	Reg
7. Protect significant environmental features during site development, including water, trees and other vegetation. Replace these features when saving/preserving isn’t practical.	Ongoing	PC, P&R	Policy
8. Provide landowners with a reasonable and practical use of their land in consideration of the above factors, though not necessarily the most profitable use.	Ongoing	PC	Reg
9. Designate low intensity land uses for environmentally sensitive areas such as in the vicinity of flood-prone areas.	Immediate	PC	Policy
10. Ensure compatibility of existing land uses and protection of property values by directing land uses to appropriate locations that have or are intended to have similar types of uses.	Immediate	PC	Policy
11. Require sidewalks and connectivity to non-motorized trails where appropriate.	Immediate	PC	Policy
12. Continue to require all new development to be adequately served by municipal water and sewer.	Short	Staff	Policy
13. Diversify the tax base to help support the public services and facilities desired by city residents.	Long	PC	Reg

COMMUNITY SERVICES

ACTION	TIME FRAME	RESPONSIBLE PARTY	TOOL
1. Maintain a high level of public safety services to ensure property and personal safety.	Ongoing	Public Safety	Reg
2. Strengthen code compliance.	Ongoing	Staff, MPA	Reg
3. Provide public and encourage private community facilities in size, character, function and location suitable to their users	Ongoing	Staff	Policy
4. Assist and guide community organizations and citizen groups in their efforts to provide needed community facilities and services that benefit the community.	Ongoing	Staff	Partner
5. Promote shared and underground stormwater systems amongst developments to reduce environmental impacts, land consumption, and maintenance issues.	Ongoing	Staff	Reg
6. Provide assistance or information to residents and neighborhood organizations on practices to protect water quality and wetlands, maintenance of open space, and storm-water facilities, etc.	Ongoing	Staff	Reg
7. Continue efforts to provide quality refuse and yard waste pickup, as well as brush chipping and recycling.	Ongoing	Staff	Reg
8. Provide enhanced, efficient, and effective general services.	Ongoing	Staff	Reg
9. Encourage maintenance of existing buildings	Ongoing	Staff	Reg
10. Seek to increase office staff availability to the public by arranging flex office schedules, staggering lunches, and adjusting work weeks.	Ongoing	Staff	Policy
11. Communicate information of interest to residents through the City's web page and newsletters.	Ongoing	Staff	Policy
12. Hold an annual meeting between City Council and Planning Commission to discuss priorities and master plan progress	Ongoing	PC/CC	Policy
13. Embrace and promote SeeClickFix and/or other 211 style services.	Immediate	Staff, MPA	Policy
14. Conduct vulnerability assessment per Genesee County Hazard Mitigation Plan or RRC Resilience-Readiness evaluation to identify areas for ongoing improvement to prepare for natural or human-made shocks and stresses	Short	Staff, CC	Policy
15. Develop and train the existing City work force to plan for reliable succession.	Long	Staff, MPA	Policy

Table 4: City of Swartz Creek DDA Projects

	DDA Allocated Costs
Enhancement Improvements	
Miller Road Corridor Enhancement (2,200 feet)	\$800,000
Morrish Road Corridor Enhancement	\$900,000
Morrish Rd/I-69 Overpass Corridor Enhancement	\$425,000
Fortino Road Corridor Enhancement	\$575,000
Holland Road Corridor Enhancement	\$125,000
Future Road Extensions Corridor Enhancement	\$325,000
Burial or Relocation of Overhead Utility Lines	\$800,000
I-69/Morrish Rd Gateway Treatment	\$225,000
Miller Road (east and west) Gateway Treatment	\$125,000
Morrish Road (north and south) Gateway Treatment	\$125,000
Property/Structure Acquisition	\$125,000
Building Rehabilitation	\$300,000
Public Art/Sculptures	\$175,000
Update Traffic Signals	\$250,000
Façade and Signage Improvements	\$320,000
Transportation Improvements	
Traffic Study	\$25,000
Street maintenance and repairs	\$550,000
Intersection Improvements	\$725,000
Road Extensions	\$725,000
Alley construction	\$325,000
Way-finding	\$250,000
Public Parking	\$525,000
Sidewalks/Pathways	\$225,000
Transit Enhancement	\$125,000
Public Facility Improvements	
Water Main, Sanitary Sewer, and Storm Drainage Improvements	\$850,000
Park Development	\$300,000
Wireless Internet Access	\$100,000
Community Center	\$300,000
Library	\$300,000
City Hall	\$300,000
Administration and Planning	
Marketing Plan	\$20,000
Webpage Development	\$10,000
DDA Promotion	\$250,000
Events and Festivals	\$350,000
General Administration	\$450,000
Total Project Costs	\$12.3 million

Goal 4: Regularly review maintenance practices and policies for park facilities and update when necessary

- Park and Recreation Advisory Board to review procedures on an annual basis (upon meeting of new members in February) and provide recommendations to city staff and/or council.
- Be proactive with volunteer groups to complete maintenance efforts in coordinated effort with each other and city staff; better communication between Department of Public Works (DPW), city services, and volunteer groups.
- Review Park properties to determine current usage.
- Establish a maintenance schedule and budget for recreation items such as phases of re-staining of the wood playground in Elms Park to complete a comprehensive process for upkeep of this facility.
- Coordinate with the school district to improve the properties that provide increased access to natural features and education on forestry, water, and land stewardship.

Action Plan

The following is a description of the projects the Parks and Recreation Advisory Board has determined are recreational priorities for the city. Justification is provided for each project. A list of potential funding sources is also included.

Short-Term Projects

- Replace backstop in Elms Park. Work on maintenance around the park as well with the playground equipment.
- Develop checklist for routine asset maintenance.
- Remove and replace the cottonwood trees in Abrams Park with something new (i.e. swamp oak, elm trees).
- Annual maintenance to play equipment, including staining of sections of Elms Park play structure in a more organized, thorough manner rather than tackling the entire structure at one time.
- Depending on grants and other match funding, development of the non-motorized trail may be timely with improved bid pricing due to local road projects by the city.
- Additional security measures to protect parks from vandals.
- Add parking on the east side of Elms Park while maintain green space and the separation between the parking area and park amenities.
- Bike racks downtown at Holland Square

Elms Park Internal Trail

- City proposes that an aggregate non-motorized trail system be developed throughout the park which would establish a pedestrian trail of high priority for the city.
- Trail users will be able to enter the park from the sidewalk along Elms Road without having to share the entry drive with vehicles. Trail would be of barrier-free design, 8 to 10 feet in width and would allow for a wide range of walkers, runners, people in wheelchairs/walkers or bikers to use the trail safely and efficiently.

- Trailhead location would also be developed to have seating, water fountains and bike racks. Signage and wayfinding would also be installed along trail to provide direction and places of interest in the park.

Extend Non-Motorized Trail to Elms Road Elementary School

There is an existing easement (owned by Consumers Energy) that connects Elms Road Elementary to the park. The trail connection would provide the school with an opportunity to utilize the facility for recreational activities such as gym classes and cross-country running events. Trail will also provide a pedestrian connection from the school to the residential neighborhoods to the south.

Mid-Term Projects

- Remove exercise stations in Abrams Park and continue to improve restrooms.
- Repurpose tennis courts at Abrams Park
- Continue to make improvements at all park properties to ensure accessibility to all park amenities (i.e. playground equipment, field access, parking accommodations).
- Work with the school district to develop the southwest corner of Cappy and Fairchild to include forestry education, community garden, play equipment, and creek observation deck.
- Work with Swartz Creek Community Schools to plan the reuse of the Mary Crapo site. This site could provide additional property for future sports fields for the school district. A cooperative effort with the school might be sought as both the city and schools have limited budgets.
- Converting softball fields to baseball fields is still a viable option. Most of the softball fields could be converted since most of the groups that would use the field would be little league teams.
- Development of a non-motorized trail along Swartz Creek through Abrams Park would be an attractive location for a trail system.

Paved or aggregate trail system that would provide public access to the waterway and act as a pedestrian link between park facilities. Trail users would be able to enter the park from the sidewalk along Winshall Drive. Barrier-free design, constructed on paved or aggregate surface, striped and 8 to 10 feet in width; proposed length to be 1,300 feet (or ¼ mile).

Maintain open space and providing light in those spaces to prevent vandalism and promote usage of space for recreational activities.

Long-Term Projects

- Complete work at Otterburn Park.
- Construction of pavilion, bike station, 8-foot accessible paths through the site, parking, signage, restrooms, forestry, and sledding hill.
- Extend Non-Motorized Trail to Swartz Creek Middle School
- Develop trail connection to Swartz Creek Middle School by extending the existing trail from the park to the school along the Genesee County drain easement.

Develop Non-Motorized Trail Regional Connections

Work with the Genesee County Metropolitan Planning Commission (where necessary) to complete trail sections around Swartz Creek

Continued improvements on Michael R. Shumaker Bicentennial Park and potential partnership with the Swartz Creek DDA (i.e., Hometown Days Committee).

Develop partnerships with groups like Swartz Creek Schools, Mundy Township, Genesee County Parks and youth athletic groups in the area for recreational programming and volunteerism.

DRAFT

Capital Improvement Plan

The following schedule is a summary of the action plan that includes key maintenance and development projects in an approximated timeline for completion pending available funding:

Funding Key:

MNRTF – MDNR Trust Fund

Passport – MDNR Recreation Passport

SPARK – MDNR Spark Grant

TAP – MDOT Transportation Alternative Program

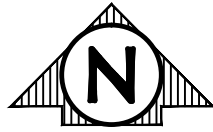
GF – General Fund

Private – Private Donation/Foundations

Capital Improvement Plan			
Year	Project	Cost	Funding
Years 0-5	Abrams Park		
	• Tree replacement (on-going)	\$15,000	CE, Private GF, Passport
	• Annual maintenance (\$40,000 per year x 5)	\$200,000	
	• Renovate restroom facilities, remove exercise stations – Minor renovations have already occurred (doors and fixtures)	\$25,000	
	• Additional Seating (Benches)	\$5,000	
	• Refurbish basketball courts (2023)	\$200,000	
	• Interpretive Signage	\$5,000	
	• Bike Racks	\$1,500	
	Total	\$451,500	
	Elms Park		
	• Replace backstops (2023)	\$5,000	GF, Passport, Private
	• Drainage improvements, extend internal path (2023)	\$20,000	
	• Additional Seating (Benches)	\$5,000	
	• Interpretive Signage	\$5,000	
	• Annual maintenance (\$50,000 per year x 5)	\$250,000	
	• Parking Issues	T.B.D.	
	• Bike Racks	\$1,500	
	Total	\$286,500	
	Otterburn Park		
	• Pavilions	\$200,000	GF, Passport, MNRTF, SPARK, Private
	• Gravel parking and ADA accessible parking spaces	\$80,700	
	• 8’ aggregate path	\$35,000	
	• Site preparation/grading	\$215,700	
	• Site amenities (i.e. trash receptacles, benches)	\$2,500	
	• Pedestrian bridge	\$104,000	

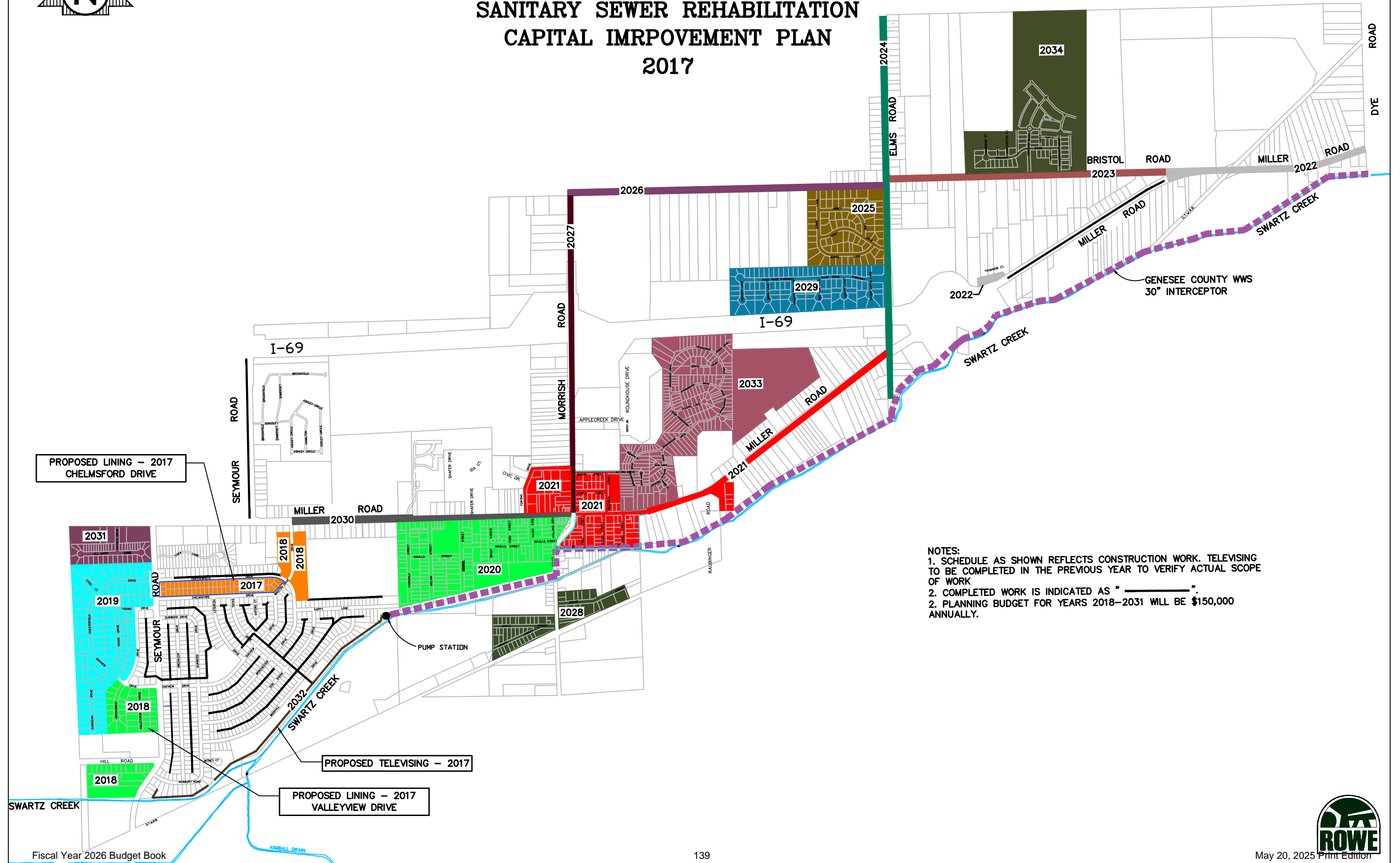
City of Swartz Creek Five-Year Parks and Recreation Plan

	<ul style="list-style-type: none">• Bike pavilion station (including bike racks)	\$20,000	
	<ul style="list-style-type: none">• Interpretive Signage	\$5,000	
	Total	\$662,900	
	Non-Motorized		
	<ul style="list-style-type: none">• Construct Phase 1 of regional trail system – currently out for bids	\$150,000	TAP, MNRTF, GF, Private
	Total	\$150,000	
	Total for 0-5 Years	\$1,550,900	
Years 5-10	Abrams Park		
	<ul style="list-style-type: none">• Annual maintenance (\$50,000 per year x 5)	\$250,000	Private, GF, Passport
	<ul style="list-style-type: none">• Refurbish or repurpose tennis courts	\$225,000	
	<ul style="list-style-type: none">• Internal Trails	\$50,000	
	Total	\$524,000	
	Elms Park		
	<ul style="list-style-type: none">• Annual maintenance (\$60,000 per year x 5)	\$300,000	GF, Passport, Private
	Total	\$300,000	
	Otterburn Park		
	<ul style="list-style-type: none">• Annual maintenance (\$60,000 per year x 5)	\$300,000	
	Total	\$300,000	
	Michael R. Shumaker Bicentennial Park		
	<ul style="list-style-type: none">• Remove or enhance pavilion with new features	\$150,000	MNRTF, GF, Private, DDA
	<ul style="list-style-type: none">• New benches	\$3,000	
	Total	\$153,000	
	Non-Motorized		
	<ul style="list-style-type: none">• Construct Phases 2 and 3 of regional trail system	\$350,000	TAP, MNRTF, GF, Private
	Total	\$350,000	
		Total for 5-10 Years	\$1,627,000



CITY OF SWARTZ CREEK

SANITARY SEWER REHABILITATION CAPITAL IMPROVEMENT PLAN 2017



NOTES:
1. SCHEDULE AS SHOWN REFLECTS CONSTRUCTION WORK. TELEVISIONING TO BE COMPLETED IN THE PREVIOUS YEAR TO VERIFY ACTUAL SCOPE OF WORK
2. COMPLETED WORK IS INDICATED AS " ————".
2. PLANNING BUDGET FOR YEARS 2018–2031 WILL BE \$150,000 ANNUALLY.

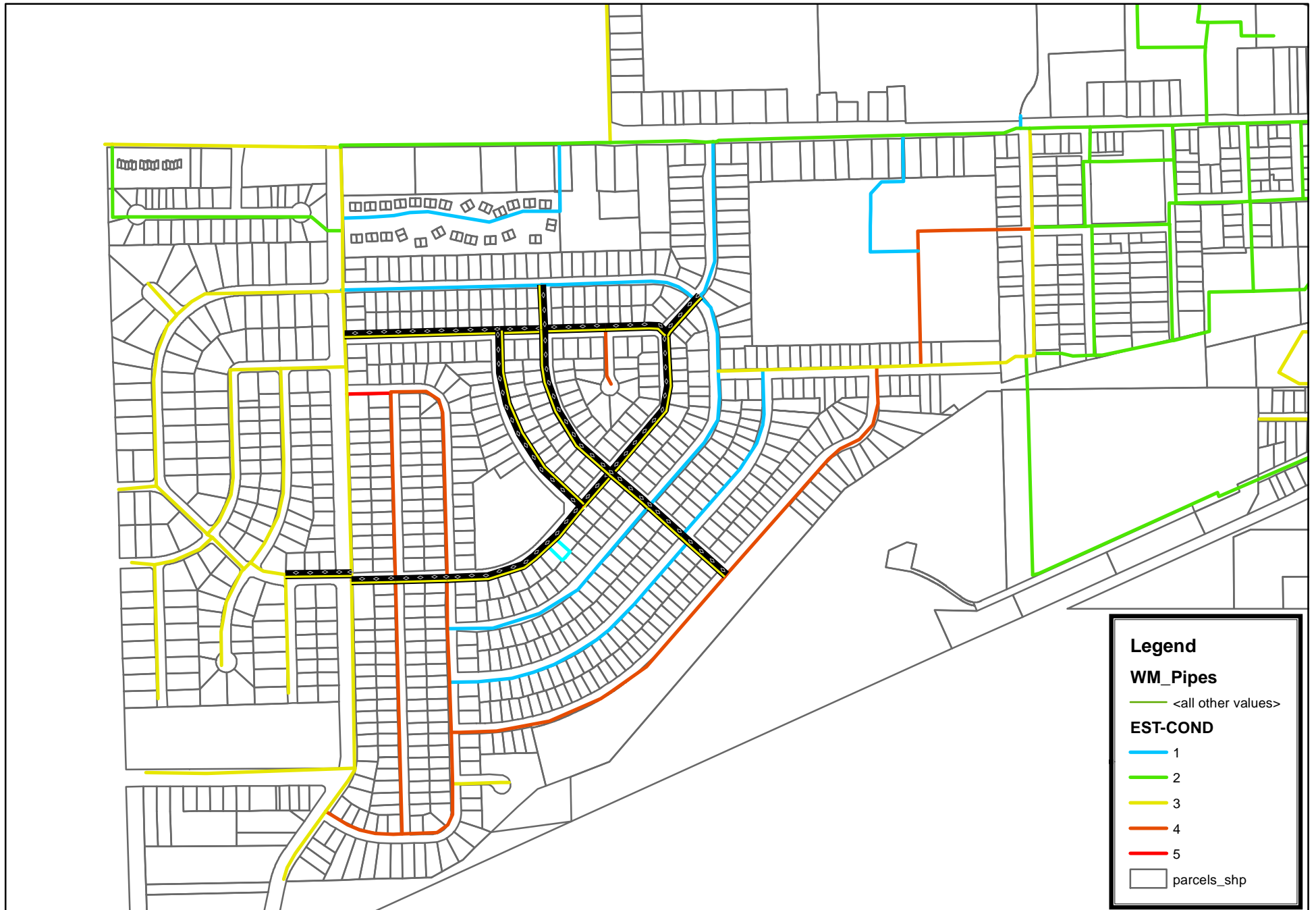


Five and Twenty Year Capital Improvement Plan

Year	Asset Description	Cost	Status
2018	Daval Watermain/Valves/Hydrants*	\$450,000	PE Done-Awarded
2019	None	\$0	NA
2020	Helmsley Watermain/Valves/Hydrants**	\$300,000	Planned
2021	Chelmsford Watermain/Valves/Hydrants*	\$320,000	Planned RD Support
2022	Oakview Watermain/Valves/Hydrants*	\$690,000	Planned RD Support
2023	Miller from Dye to Elms Watermain/Valves/Hydrants*	\$1,420,000	Planned RD Support
2023	Bristol from Miller to Elms Watermain/Valves/Hydrants*	\$1,180,000	Planned RD Support
2023	Morrish from I-69 to Miller Watermain/Valves/Hydrants*	\$440,000	Planned RD Support
2024-2028	Durwood & Norbury**	\$650,000	Proposed
2028-2033	Eton, Oxford, Whitney, Greenleaf, Winshall**	\$750,000	Proposed
2034-2038	Cappy Lane**	\$300,000	Proposed

*Costs derived from engineer estimates

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

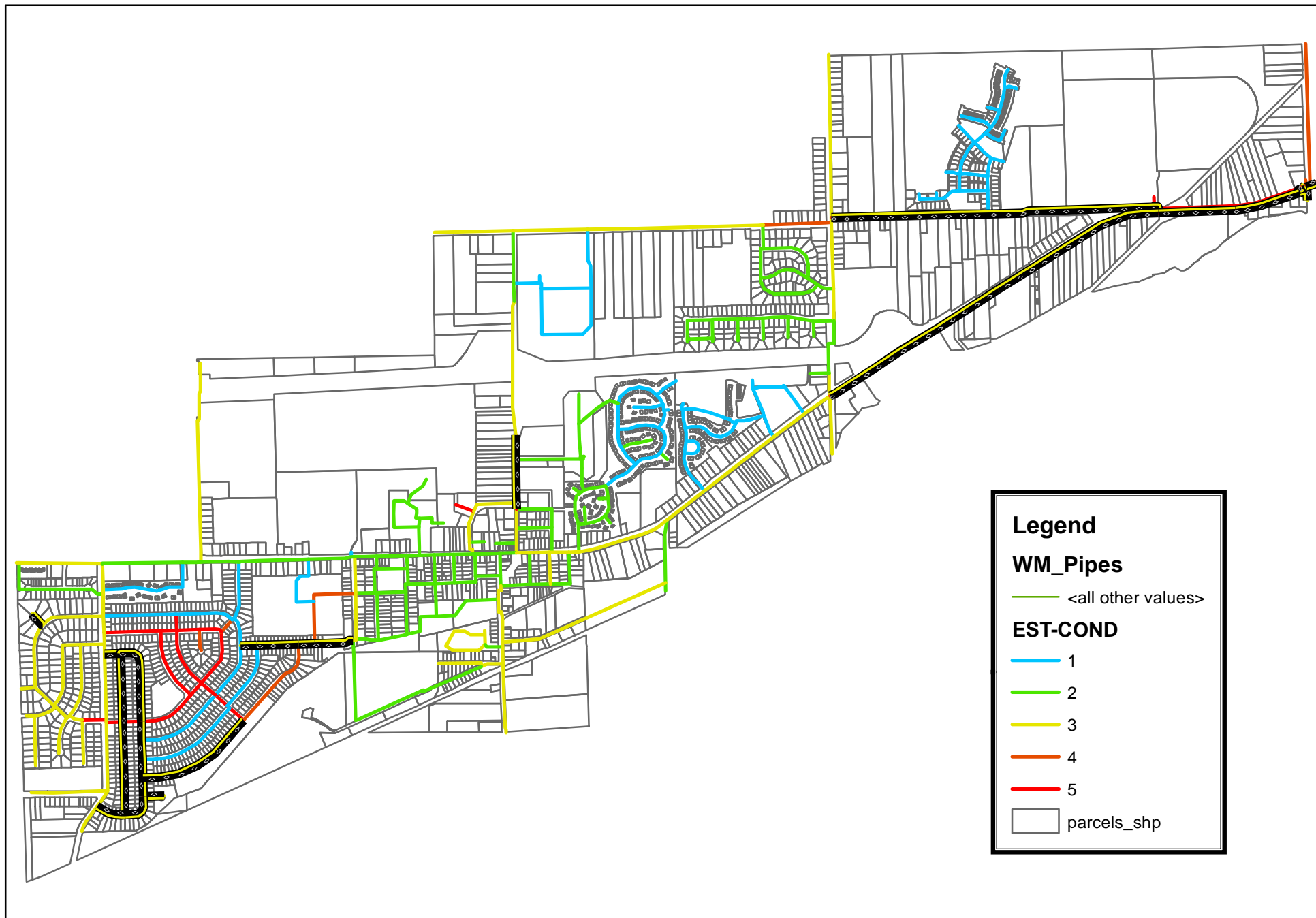


City of Swartz Creek
 Five Year CIP Replacements
 Fiscal Year 2026 Budget Book
 Selected in Yellow/Black

0 0.05 0.1 0.2 0.3 0.4
 Miles
 141



May 20, 2025 Print Edition



City of Swartz Creek
 Five to Twenty Year CIP Replacements
 Fiscal Year 2026 Budget Book
 Selected in Yellow/Black

0 0.15 0.3 0.6 0.9 1.2 Miles
 142



May 20, 2025 Print Edition

City of Swartz Creek 20 Year Paving Program

Update: April 2025

Streets	Project Type	PASER Rating (10=new; 1=failed)	Cost
Phase I: 2016-2020			
Worcester	Reconstruct	2	\$800,000
Yarmy	Preservation	3	\$200,000
Parkridge	Preventative Maint.	5	\$100,000
Abbey	Preservation	2	\$300,000
Ingalls-McLain To Hayes	Preservation	3	\$300,000
Chesterfield (east of Seymour)	Reconstruct	2	\$650,000
Daval	Reconstruct	2	\$700,000
Birchcrest	Preservation	4	\$300,000
N. Seymour	Preventative Maint.	6	\$25,000
1st	Preventative Maint.	5	\$10,000
2nd	Preventative Maint.	5	\$10,000
3rd	Preventative Maint.	5	\$10,000
Holland	Preventative Maint.	6	\$10,000
Hayes	Preventative Maint.	6	\$10,000
Ford	Preventative Maint.	5	\$10,000
N. Brady	Preventative Maint.	6	\$10,000
McLain	Preventative Maint.	6	\$20,000
Wade	Preventative Maint.	5	\$20,000
Jennie	Preventative Maint.	5	\$20,000
Fairchild	Preservation	3	\$400,000
Elms (Swartz Creek to n. city limits)	Preventative Maint.	7	\$48,000
Morrish (Maple to n. city limits)	Preventative Maint.	7	\$130,000
2016-2020 Total			\$4,083,000
Phase II: 2021-2025			
School ← Partial completion	Preservation	3	\$357,500
Chelmsford	Reconstruct	2	\$660,000
Oakview (east of Seymour)	Reconstruct	2	\$715,000
Winston	Reconstruct	3	\$204,000
Helmsley	Reconstruct	2	\$440,000
Cappy Lane ← Under contract	Preservation	3	\$352,000
Durwood	Reconstruct	2	\$990,000

City of Swartz Creek 20 Year Paving Program

Streets	Project Type	PASER Rating (10=new; 1=failed)	Cost
Norbury	Reconstruct	2	\$330,000
Bristol Road	Preventative Maint.	6	\$48,000
2021-2025 Total			\$4,096,500
Phase III: 2026-2030			
Mason	Preservation	2	\$172,500
Church	Preservation	5	\$115,000
Frederick	Preservation	5	\$172,500
Ingalls	Preventative Maint./Preservation	2nd Fix/Est. Unknown	\$276,000
Chesterfield (west of Seymour)	Preservation	3	\$172,500
Eton Court	Preservation	3	\$46,000
Oxford Court	Reconstruct	2	\$110,000
Whitney Court	Reconstruct	3	\$66,000
Greenleaf	Reconstruct	3	\$805,000
Don Shenk	Reconstruct	3	\$575,000
Winshall	Reconstruct	3	\$747,500
Fairchild	Preventative Maint.	2nd Fix/Est. Unknown	\$23,000
School	Preventative Maint.	2nd Fix/Est. Unknown	\$23,000
Worcester	Preventative Maint.	2nd Fix/Est. Unknown	\$57,500
Chesterfield	Preventative Maint.	2nd Fix/Est. Unknown	\$23,000
Daval	Preventative Maint.	2nd Fix/Est. Unknown	\$57,500
Chelmsford	Preventative Maint.	2nd Fix/Est. Unknown	\$34,500
Oakview	Preventative Maint.	2nd Fix/Est. Unknown	\$57,500
Helmsley	Preventative Maint.	2nd Fix/Est. Unknown	\$34,500
S. Brady	Preservation	3	\$86,250
Talmadge Court	Preservation	3	\$86,250
Raubinger	Preservation	2	\$230,000
2026-2030 Total			\$3,971,000
Phase IV: 2031-2035			
Fortino	Reconstruct	3	\$720,000
Civic	Reconstruct	2	\$240,000
Grove	Reconstruct	2	\$600,000
Maple	Reconstruct	3	\$192,000

← Under contract

City of Swartz Creek 20 Year Paving Program

Streets	Project Type	PASER Rating (10=new; 1=failed)	Cost
Crapo	Reconstruct	3	\$192,000
Springbrook East (all streets)	Preservation	2nd Fix/Est. Unknown	\$168,000
Heritage (all streets)	Preservation	2nd Fix/Est. Unknown	\$192,000
Hill	Reconstruct	2	\$420,000
Jill Marie	Preservation	5	\$480,000
Natalie	Preservation	5	\$96,000
Young	Preservation	5	\$300,000
Oakview (west of Seymour)	Preservation	5	\$120,000
Valleyview	Preservation	5	\$120,000
Oxford Court	Preventative Maint.	2nd Fix/Est. Unknown	\$23,000
N. Seymour	Preventative Maint.	2nd Fix/Est. Unknown	\$30,000
1st	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
2nd	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
3rd	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
Holland	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
Hayes	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
Ford	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
N. Brady	Preventative Maint.	2nd Fix/Est. Unknown	\$12,000
McLain	Preventative Maint.	2nd Fix/Est. Unknown	\$24,000
Wade	Preventative Maint.	2nd Fix/Est. Unknown	\$24,000
2031-2035 Total			\$4,025,000.00