

City of Swartz Creek

Budget Book

Fiscal Year 2026-2027

June 8, 2026

City Council Approved Edition



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City of Swartz Creek Budget Book

Fiscal Year 2026-2027

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 2027 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, with increasing reserves. All funds are sustainable for operational purposes, with capital purchases creating some temporary deficits under specific circumstances (e.g. reconstruction of Miller Road in FY28 will result in the spending down of accrued fund balance). We expect less volatility to all funds moving forward as it relates to capital outlay, because such outlays are substantially complete as it relates to water and large scale street construction 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 2027 is expected to deliver a large improvement to Otterburn Park and a downtown enhancement. Street improvements are expected to be modest this year, with work occurring on Church and Frederick only. Large scale work on Elms Road and Miller Road is expected in the summer of 2028. 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 16.0985 according to the 2025 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 2025, the city rate is ranked third lowest of eleven cities in Genesee County, between Grand Blanc (#1) Fenton (#2) Burton (#4), and Linden (#5).

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, 2024 for all Defined Benefit Pensions, active and retired employees, is \$342,641. This is approximately 95% funded, an improvement from 89% the prior year. The December 2025 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. This figure is expected to be update at the end of June of 2026 in accordance with applicable standards.

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 \$226,050.

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 \$2,625,000. 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 \$3,688,588; 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 \$5,959,133

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 may be adjusted downward for sewer in the next 18 months. Rates for water are expected to remain stable unless adjusted by The Genesee County Drain Commission, Water and Waste Services.

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 rehabilitation of Church and Frederick is proposed in fiscal year 2027. Savings are required to conduct large scale investments in Elms and Miller in 2028.

The waste budget is stable. The city was able to mitigate a dramatic increase in this service by negotiating with the current service provider in 2026. All services are affordable with the current tax effort for the next five years. Unanticipated changes and/or future waste contracts may necessitate an increase the 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 half decade in this century, 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 (2027), with many projects starting in the prior fiscal year, the city continues with massive park investment at Otterburn park, sewer inspections (with potential lining), signs/branding, and the downtown investment at Holland Square. In addition, the city continues to build small business capacity and downtown assistance through its partnership with the DDA and with the employment of part time community development expertise.

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 2027, which may need to occur in tandem with an update to BS&A Cloud (the city's proprietary software company). BS&A is also looking to incorporate their own point of sale system.

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 2026-2027

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 \$2,972,115, which represents a increase from the previous fiscal year of about 3%.

- Tax revenue is estimated with a total Real and Personal property taxable value of 212,223,024. This includes a reduction for Veterans exemptions granted and a captured increment of \$8,132,793 for the DDA. The millage rate is estimated at 4.5989 with a reduction for a calculated Headlee rollback or chargebacks.
- Public Safety Assessment District (PSFTY) estimated revenue is \$988,000 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.

General Fund Appropriations budgeted for fiscal year 2027 show a decrease from projected fiscal year 2026 of 2%.

- 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 2027	\$3,290,189
• Estimated Expenses FY 2027	\$3,476,008
• Estimated Net of Revenues/Appropriations	\$185,819

- **Estimated Fund Balance June 30, 2026** **\$2,342,579**
- **Estimated increase in Fund Balance** **\$185,819**
- **Estimated Year End Fund Balance June 30, 2027** **\$2,156,760**

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 form of crack filling. The budget also includes funds for Cappy Lane.

- **Estimated Revenues FY 2027** **\$733,813**
- **Estimated Expenses FY 2027** **\$315,857**
- **Estimated Net of Revenues/Appropriations** **\$417,956**
- **Estimated Fund Balance June 30, 2026** **\$86,046**
- **Estimated increase in Fund Balance** **\$417,956**
- **Estimated Year End Fund Balance June 30, 2027** **\$504,002**

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.

- **Estimated Revenues FY 2027** **\$519,077**
- **Estimated Expenses FY 2027** **\$591,142**
- **Estimated Net of Revenues/Appropriations** **\$72,065**
- **Estimated Fund Balance June 30, 2026** **\$158,922**
- **Estimated decrease in Fund Balance** **\$72,065**
- **Estimated Year End Fund Balance June 30, 2027** **\$86,857**

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 2027** **\$913,477**
- **Estimated Expenses FY 2027** **\$939,059**
- **Estimated Net of Revenues/Appropriations** **\$27,582**
- **Estimated Fund Balance June 30, 2026** **\$972,396**
- **Estimated decrease in Fund Balance** **\$25,852**
- **Estimated Year End Fund Balance June 30, 2027** **\$946,814**

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 2026 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 2027** **\$597,092**
- **Estimated Expenses FY 2027** **\$577,854**
- **Estimated Net of Revenues/Appropriations** **\$19,238**
- **Estimated Fund Balance June 30, 2026** **\$579,914**
- **Estimated increase in Fund Balance** **\$19,238**
- **Estimated Year End Fund Balance June 30, 2027** **\$599,152**

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 2027** **\$426,992**
- **Estimated Expenses FY 2027** **\$477,797**
- **Estimated Net of Revenues/Appropriations** **\$50,805**
- **Estimated Fund Balance June 30, 2026** **\$251,465**
- **Estimated decrease in Fund Balance** **\$50,805**
- **Estimated Year End Fund Balance June 30, 2027** **\$200,660**

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 2027** **\$47,516**
- **Estimated Expenses FY 2027** **\$24,000**
- **Estimated Net of Revenues/Appropriations** **\$23,516**
- **Estimated Fund Balance June 30, 2026** **\$ 150,025**
- **Estimated increase in Fund Balance** **\$23,516**

- **Estimated Year End Fund Balance June 30, 2027** **\$173,541**

402 Fire Equipment Replacement Fund

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

- **Estimated Revenues FY 2027** **\$164,200**
- **Estimated Expenses FY 2027** **\$ - 0 -**
- **Estimated Net of Revenues/Appropriations** **\$164,200**
- **Estimated Fund Balance June 30, 2026** **\$334,862**
- **Estimated increase in Fund Balance** **\$164,800**
- **Estimated Year End Fund Balance June 30, 2027** **\$499,062**

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 \$3,000 is budgeted. Without depreciation expense and OPEB expense, the sewer fund would have a decrease to fund balance of \$240,136

- **Estimated Revenues FY 2027** **\$1,441,850**
- **Estimated Expenses FY 2027** **\$2,004,986****
- **Estimated Net of Revenues/Appropriations** **(\$563,136)****

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

**** INCLUDES OPEB EXPENSE OF \$3,000**

- **Estimated Fund Balance June 30, 2026** **\$7,621,445**
- **Estimated decrease in Fund Balance** **(\$563,136)**
- **Estimated Year End Fund Balance June 30, 2027** **\$7,058,309**
- **Estimated Spendable Fund Balance June 30, 2027** **\$1,911,772**

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 \$2,425.

• Estimated Revenues FY 2027	\$2,446,750
• Estimated Expenses FY 2027	\$2,857,175**
• Estimated Net of Revenues/Appropriations	(\$410,425) **

** INCLUDES DEPRECIATION EXPENSE OF \$400,000

** INCLUDES OPEB EXPENSE OF \$8,000

• Estimated Fund Balance June 30, 2026	\$7,429,286
• Estimated decrease in Fund Balance	(\$410,425)
• Estimated Year End Fund Balance June 30, 2027	\$7,018,861
• Estimated Spendable Fund Balance June 30, 2027	\$1,141,136

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 FY27 include funding under equipment of \$150,000 for the purchase of a swap loader.
- 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 increase to fund balance of \$56,894.

• Estimated Revenues FY 2027	\$280,600
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• Estimated Expenses FY 2027	\$351,706
• Estimated Net of Revenues/Appropriations	\$71,106
• ** INCLUDES DEPRECIATION EXPENSE OF \$75,000	
• ** INCLUDES OPEB EXPENSE OF \$3,000	
• Estimated Fund Balance June 30, 2026	\$559,199
• Estimated decrease in Fund Balance	\$71,106
• Estimated Year End Fund Balance June 30, 2027	\$488,093
• Estimated Spendable Fund Balance June 30, 2027	\$169,238

Long Term Liabilities

MERS underfunded liability as of December 31, 2024, 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, 2026 will be \$226,050.

The General Obligation 2023 Capital Improvement Bonds began repayment in FY 24-25 with a total borrowed amount of \$6,705,927. The balance due as of June 30, 2026 is \$5,959,133.

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, 2026 of \$2,625,000. 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, 2026 is \$3,688,588.

Fund and Department Fact Sheets

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
<p>* Support the council and legislative service</p> <p>* Provide for executive management of all city funds and services (city manager's office)</p> <p>* Provision of all non-police legal services</p>	<p>*Executive department includes addition contributions to MERS to offset unfunded accrued liabilities.</p>		
	CAPITAL OUTLAY		
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Total	0	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

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Exp	204,655	233,628	213,558

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<p>* Provide for the creation, retention, and distribution of official documents, notices, and other public records</p> <p>* Conduct elections</p> <p>* Oversee information technology needs and services</p>	<p>* Administer Elections. Fiscal year 2026-2027 includes two elections.</p> <p>* Continue to update records retention and management system</p>												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;"><u>2026-2027</u></th> <th style="text-align: center;"><u>2027-2028</u></th> <th style="text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td>Election Equipment</td> <td style="text-align: right;">\$10,400</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">10,400</td> <td style="text-align: right; border-top: 1px solid black;">5,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	Election Equipment	\$10,400	\$5,000	\$0	Total	10,400	5,000	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
Election Equipment	\$10,400	\$5,000	\$0										
Total	10,400	5,000	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

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	127,056	156,150	146,214

TREASURER 101 (253)

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<ul style="list-style-type: none"> * Prepare the annual tax roll and levy calculation * Distribute taxes and settle delinquent tax roll * Manage city investments and asset banking * Provide finance, budgeting, and accounting services * Oversee accounts receivable for taxes, utility bills, building, and other miscellaneous receivables 	<ul style="list-style-type: none"> * Track grant spending, bond expenses, and fixed asset updates for various ongoing projects. * Pursue ACH payment method for accounts receivable 												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2026-2027</u></th> <th style="width: 16.6%; text-align: center;"><u>2027-2028</u></th> <th style="width: 6.2%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">None</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	None	\$0	\$0	\$0	Total	0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
None	\$0	\$0	\$0										
Total	0	0	0										

STAFFING SUMMARY

* 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.
 Included in this calculation is 1 temporary city hall employee that is currently vacant.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	137,903	138,631	159,585

ASSESSING 101 (247,257)

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<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												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2026-2027</u></th> <th style="width: 16.6%; text-align: center;"><u>2027-2028</u></th> <th style="width: 6.2%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">None</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="text-align: left;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	None	\$0	\$0	\$0	Total	0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</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>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	45,039	55,312	53,212

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<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 * Consider extra protection for Elms Park at peak usage 												
CAPITAL OUTLAY													
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2026-2027</u></th> <th style="width: 16.6%; text-align: center;"><u>2027-2028</u></th> <th style="width: 6.2%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">None</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="text-align: left;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	None	\$0	\$0	\$0	Total	0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
None	\$0	\$0	\$0										
Total	0	0	0										

STAFFING SUMMARY

- * 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

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Exp	1,360,593	1,384,854	1,424,921

FIRE DEPARTMENT 101 (336)

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<p>* Fund half of the fixed costs of the Swartz Creek Area Fire Department, shared with Clayton Twp</p> <p>* Fund the cost of alarms/runs within the City of Swartz Creek</p>	<p>* Continue to plan for apparatus investment</p>												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2026-2027</u></th> <th style="width: 15%; text-align: center;"><u>2027-2028</u></th> <th style="width: 10%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>		\$0	\$0	\$0	Total	0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</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

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	189,064	202,100	202,100

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
<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 	<ul style="list-style-type: none"> * Limited contractual services are budgeted for ordinance updates/plan reviews 		
	CAPITAL OUTLAY		
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</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 (Rick Oberlin).
 * 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>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Exp	124,927	89,222	163,110

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<p>* Provide for operations, maintenance, and repair of city buildings and grounds (public safety building, library, city hall, DPW garage, cemetery, vacant lots, & parking lots)</p> <p>* Provide public street lighting via Consumers Energy</p>	<p>* Routine maintenance and upkeep</p> <p>* Capital Improvement fund (402) to invest in replacement city office roof</p>												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 16.6%; text-align: center;"><u>2026-2027</u></th> <th style="width: 16.6%; text-align: center;"><u>2027-2028</u></th> <th style="width: 16.6%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>		\$0	\$0	\$0	Total	0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
	\$0	\$0	\$0										
Total	0	0	0										

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of .8273 full time employees (FTE).
 * 0.05 of the FTE's are composed of salaried staff, including the director of public works.
 * 0.7773 of the FTE's are composed of hourly staff, primarily from the DPW.
 * Primary contractors for this service include Jason Boyd (mowing) & Ace (snow removal).
 Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	171,066	210,144	221,021

SIDEWALKS 101 (444)

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<p>* Pass sidewalk repair expenses through for upkeep on sidewalk in public right of ways</p> <p>* Pass snow removal expenses through for work performed on sidewalk in the public right of way</p>	<p>* Continue winter sidewalk snow clearing enforcement and assessment</p> <p>* Enforce sidewalk continue requirements</p>												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 33%; text-align: center;"><u>2026-2027</u></th> <th style="width: 33%; text-align: center;"><u>2027-2028</u></th> <th style="width: 33%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">None</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center; border-top: 1px solid black;">\$0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	None				Total	\$0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
None													
Total	\$0	0	0										

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	0	0	8,000

GRASS, BRUSH & WEEDS 101 (523)

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
* Pass mowing expenses through for properties mowed in violation to ordinance	* Continue seasonal weed cutting enforcement and assessment												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2026-2027</u></th> <th style="width: 15%; text-align: center;"><u>2027-2028</u></th> <th style="width: 10%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">None</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center; border-top: 1px solid black;">\$0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	None				Total	\$0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
None													
Total	\$0	0	0										

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Exp	180	1,000	1,000

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

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
* Provide for operations, maintenance, and repair of city parks (Abrams, Elms, Bicentennial, Otterburn Disc Golf, Veterans Memorial, Pajtas Amphitheater) * Provide support for community events and activities related to parks and festivals (parade support & holiday decorating) * Provide shared services for maintenance to Mundy Townships park	* Construction of Otterburn Park pavilion		
	* Continue forestry in Abrams Park		
	* Consider Abrams Park internal trail		
	CAPITAL OUTLAY		
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Otterburn Park Pavilion	\$630,000	\$0	\$0
Elms Park Playscape Savings	\$0	\$30,000	\$30,000
Abrams Park Forestry	\$20,000	\$25,000	\$25,000
Total	\$650,000	\$55,000	\$55,000

STAFFING SUMMARY

* Staffing for this function consists of the equivalent of 2.28 full time employees (FTE).
 * 0.10 of the FTE's are composed of salaried staff, including the director of public works.
 * 2.08 of the FTE's are composed of hourly staff, primarily from the DPW.
 * Primary contractors for this service include mowing.
 Included in this calculation is 1 additional part time DPS worker, and 2 temporary DPS Positions that are currently vacant.

BUDGET SUMMARY

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Exp	277,528	339,166	939,154

MAJOR STREET FUND 202

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
<ul style="list-style-type: none"> * Maintain major streets (Miller, Elms, Bristol, Morrish, Fairchild, Seymour, Oakview, Ingalls, Cappy, Winston & Paul Fortino) * Clear major streets of ice and snow * Maintain 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 	<ul style="list-style-type: none"> * Pre-planning for TIP Elms & Miller Road work 		
	CAPITAL OUTLAY		
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
	Elms Road Rehabilitation	\$750,000	
	Miller Road Rehabilitation (FY29)		\$3,500,000
Total	\$0	750,000	3,500,000

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 <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	650,293	640,215	733,813
Total Exp	396,256	1,027,770	315,857
Net Rev/Exp	254,037	(387,555)	417,956

LOCAL STREET FUND 203

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
<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"> * Frederick Street Rehabilitation * Church Strett Rehabilitation * Preventative Maintenance crack filling 		
	CAPITAL OUTLAY		
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Church/Frederick	\$250,000	\$0	\$0
Total	\$250,000	0	0

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>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
Total Rev	740,961	1,052,503	519,077
Total Exp	547,276	1,537,777	591,142
Net Rev/Exp	193,685	(485,274)	(72,065)

MUNICIPAL STREET FUND 204

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027								
* 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 * Transfer \$250,000 to Local Streets to fund Church and Frederick Streets * Annual debt service is current budgeted at \$689,059 for work completed to date								
	CAPITAL OUTLAY								
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 33%; text-align: center;"><u>2026-2027</u></th> <th style="width: 33%; text-align: center;"><u>2027-2028</u></th> <th style="width: 33%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="border-top: 1px solid black; text-align: center;">\$0</td> <td style="border-top: 1px solid black; text-align: center;">0</td> <td style="border-top: 1px solid black; text-align: center;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	Total	\$0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>						
Total	\$0	0	0						

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	918,261	880,906	913,477
Total Exp	1,905,583	1,581,307	939,059
Net Rev/Exp	(987,322)	(700,401)	(25,582)

GARBAGE FUND 226

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
<ul style="list-style-type: none"> * 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 	<ul style="list-style-type: none"> * There are no changes to past operations * Engage the amended service agreement with Priority Waste, commencing July 1, 2026 												
	CAPITAL OUTLAY												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 33%; text-align: center;"><u>2026-2027</u></th> <th style="width: 33%; text-align: center;"><u>2027-2028</u></th> <th style="width: 33%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">None</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center; border-top: 1px solid black;">\$0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="text-align: center; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	None				Total	\$0	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</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>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	538,283	557,887	597,092
Total Exp	485,798	502,862	577,854
Net Rev/Exp	52,485	55,025	19,238

DOWNTOWN DEVELOPMENT AUTHORITY FUND 248

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027																
<ul style="list-style-type: none"> * Allocate special revenues (TIF) to projects that improve the economic vitality and function of downtown * Fund the facade improvement program * Fund and program Family Movie Night (donation supported) * Plan for future investments 	<ul style="list-style-type: none"> * Support Community/Economic Development Coordinator * Construct Holland Square Pergola * Install wayfinding signs * A Install historical markers 																
	CAPITAL OUTLAY																
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>2026-2027</u></th> <th style="text-align: center;"><u>2027-2028</u></th> <th style="text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td>Holland Square</td> <td style="text-align: right;">\$210,102</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Wayfinding, flowers, décor, signs</td> <td style="text-align: right;">\$100,000</td> <td style="text-align: right;">\$20,000</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$310,102</td> <td style="text-align: right; border-top: 1px solid black;">20,000</td> <td style="text-align: right; border-top: 1px solid black;">20,000</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	Holland Square	\$210,102	\$0	\$0	Wayfinding, flowers, décor, signs	\$100,000	\$20,000	\$20,000	Total	\$310,102	20,000	20,000
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>														
Holland Square	\$210,102	\$0	\$0														
Wayfinding, flowers, décor, signs	\$100,000	\$20,000	\$20,000														
Total	\$310,102	20,000	20,000														

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL	AMENDED	RECOMMENDED
	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
Total Rev	235,989	439,316	426,992
Total Exp	95,265	547,865	477,797
Net Rev/Exp	140,724	(108,549)	(50,805)

CAPITAL IMPROVEMENTS FUND 401

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027												
* 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												
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>2026-2027</u></th> <th style="width: 15%; text-align: center;"><u>2027-2028</u></th> <th style="width: 10%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td>City Hall Roof</td> <td style="text-align: right;">\$24,000</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$24,000</td> <td style="text-align: right; border-top: 1px solid black;">0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	City Hall Roof	\$24,000			Total	\$24,000	0	0
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>										
City Hall Roof	\$24,000												
Total	\$24,000	0	0										

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	47,509	47,516	47,500
Total Exp	0	24,000	24,000
Net Rev/Exp	47,509	23,516	23,500

FIRE EQUIPMENT REPLACEMENT FUND 402

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027									
* Provide annual fund contributions to offset large equipment purchases	* Consider order for next fire apparatus, year of delivery/payment TBD									
	CAPITAL OUTLAY									
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%; text-align: center;"><u>2026-2027</u></th> <th style="width: 33%; text-align: center;"><u>2027-2028</u></th> <th style="width: 33%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </tbody> </table>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>				Total	\$0	0
<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>								
Total	\$0	0								

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	159,142	164,000	164,200
Total Exp	107,012	107,020	0
Net Rev/Exp	52,130	56,980	164,200

SEWER FUND 590

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
* 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	* Accelerate inspections of sewer lines to conclude eight year rotation * Continue work on sewer flow monitoring and sewer plans		
	CAPITAL OUTLAY		
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Televiser Lines	\$450,000	\$50,000	\$50,000
As needed line repair	\$0	\$50,000	\$50,000
Jetting Trailer	\$100,000	\$0	\$0
Total	\$550,000	100,000	100,000

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 <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	1,459,687	1,449,050	1,441,850
Total Exp	1,333,620	1,775,581	2,004,986
Net Rev/Exp	126,067	(326,531)	(563,136)
Operating*	403,429	1,469	(240,136)

*Excluding depreciation & OPEB costs

WATER FUND 591

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027		
* 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>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Total	\$0	0	0

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

	ACTUAL <u>2024-2025</u>	AMENDED <u>2025-2026</u>	RECOMMENDED <u>2026-2027</u>
Total Rev	2,485,727	2,462,750	2,446,750
Total Exp	2,436,193	3,563,172	2,857,175
Net Rev/Exp	49,534	(1,100,422)	(410,425)
Operating*	205,935	(325,922)	(2,425)

*Excluding depreciation & OPEB costs

MOTOR POOL FUND 661

SERVICE DESCRIPTION	OPERATIONAL PLAN 2026-2027																				
* Provide, fuel, service, and repairs on all city vehicles * Support garage facilities and equipment related to the operation of the fleet	* Purchase a Swap Loader, which could replace the 2020 chipper truck																				
CAPITAL OUTLAY																					
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;"><u>2026-2027</u></th> <th style="width: 16.6%; text-align: center;"><u>2027-2028</u></th> <th style="width: 6.8%; text-align: center;"><u>2028-2029</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Swap Loader</td> <td style="text-align: right;">\$200,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Replace 2019 F-250 4x4</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$70,000</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Replace 2022 GMC 4x4</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$70,000</td> </tr> <tr style="border-top: 1px solid black;"> <td>Total</td> <td style="text-align: right;">\$200,000</td> <td style="text-align: right;">70,000</td> <td style="text-align: right;">70,000</td> </tr> </tbody> </table>		<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	Purchase Swap Loader	\$200,000	\$0	\$0	Replace 2019 F-250 4x4	\$0	\$70,000	\$0	Replace 2022 GMC 4x4	\$0	\$0	\$70,000	Total	\$200,000	70,000	70,000
	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>																		
Purchase Swap Loader	\$200,000	\$0	\$0																		
Replace 2019 F-250 4x4	\$0	\$70,000	\$0																		
Replace 2022 GMC 4x4	\$0	\$0	\$70,000																		
Total	\$200,000	70,000	70,000																		

STAFFING SUMMARY

* This department is not staffed.

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2024-2025</u>	<u>AMENDED</u> <u>2025-2026</u>	<u>RECOMMENDED</u> <u>2026-2027</u>
Total Rev	247,016	228,300	280,600
Total Exp	178,675	318,247	351,706
Net Rev/Exp	68,341	(89,947)	(71,106)
Operating*	146,341	138,053	6,894

*Excluding depreciation & OPEB costs

Fiscal Year 2027 Budget

City of Swartz Creek Fiscal Year 2027 Budget

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000.000 - General						
101-000.000-402.000	Current Tax Revenue	880,252	910,226	910,226	910,226	983,374
101-000.000-402.301	Current Tax Revenue P SFTY	867,022	942,329	942,329	942,329	988,000
101-000.000-412.000	Delinquent Tax Revenue	725	920	920	920	920
101-000.000-433.000	St-Charge in Lieu	4,379	2,400		2,400	2,400
101-000.000-434.000	St-Mobile Tax in Lieu	1,016	1,020	848	933	1,020
101-000.000-445.000	Late Payment Interest Revenue	14,651	23,200	25,909	25,909	12,000
101-000.000-445.100	MR Penalty & Interest	(56)				
101-000.000-448.000	Collection Fees	8,800	8,800	8,800	8,800	8,800
101-000.000-449.000	NSF Fee	1,300	775	850	800	500
101-000.000-477.001	Franchise Fees	89,835	90,000	59,937	80,000	80,000
	FIRST PMT 21, 537 ACCRUED FOURTH PMT OF @20,000 DUE IN MAY 26.					
101-000.000-477.100	Wireless Leases	73,376	73,000	47,240	72,000	72,000
	AMER TOWER PMT DUE END OF MAY @ 26,000					
101-000.000-569.100	Other State Revenue		3,800	9,697	9,697	10,000
101-000.000-572.000	STATE PUBLIC SAFETY REVENUE SHARING			17,973		
101-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	32,885	12,200	12,203	15,009	12,200
	ANOTHER PMT DUE IN MAY					
101-000.000-574.100	Constitutional Sales Tax	635,560	612,705	423,741	600,000	613,446
	APRIL AND JUNE PAYMENTS STILL COMING					
101-000.000-574.300	CVTRS Revenue Share	73,195	60,175	46,796	60,000	60,175
	APRIL AND JUNE PAYMENTS COMING					
101-000.000-608.000	Admin Fee	97,870	100,000	99,841	99,841	100,000
101-000.000-664.000	Interest Income	81,890	70,000	69,607	76,855	75,000
101-000.000-667.001	Rental Income - Lease of City Property	3,201				2,500
101-000.000-675.000	Misc.	2,031	200	275	300	200
101-000.000-677.000	Reimbursements		50,000		50,000	30,000
	HAVE NOT RECEIVED YET METRO PD SURPLUS					
101-000.000-677.200	Reimbursements from DDA	10,000	10,000	10,000	10,000	10,000
Totals for dept 000.000 - General		2,877,932	2,971,750	2,687,192	2,966,019	3,062,535

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 172.000 - Executive						
101-172.000-677.000	Reimbursements	403		415	415	400
Totals for dept 172.000 - Executive		403		415	415	400
Dept 215.000 - Administration and Clerk						
101-215.000-627.000	Charges for Services	7		14	14	
Totals for dept 215.000 - Administration and Clerk		7		14	14	
Dept 253.000 - Treasurer						
101-253.000-677.000	Reimbursements	480	116	116	116	120
Totals for dept 253.000 - Treasurer		480	116	116	116	120
Dept 262.000 - Elections						
101-262.000-677.000	Reimbursements	35,386				
Totals for dept 262.000 - Elections		35,386				
Dept 266.000 - Legal Council						
101-266.000-677.000	Reimbursements	(3,065)				
Totals for dept 266.000 - Legal Council		(3,065)				
Dept 301.000 - Police Dept						
101-301.000-543.000	State Liquor Returns	5,572	2,000	1,856	2,000	2,000
101-301.000-657.000	Ordinance Fees	(880)	4,750	6,956	5,432	5,000
Totals for dept 301.000 - Police Dept		4,692	6,750	8,812	7,432	7,000
Dept 336.000 - Fire Department						
101-336.000-677.000	Reimbursements	21,371	12,200	36,285	36,285	
FD SURPLUS						
Totals for dept 336.000 - Fire Department		21,371	12,200	36,285	36,285	
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-627.000	Charges for Services	22,832	22,000	18,164	20,000	20,000
101-345.000-677.000	Reimbursements	1,589	1,400	1,924	1,924	1,750
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		24,421	23,400	20,088	21,924	21,750
Dept 371.000 - Building/Zoning/Planning						
101-371.000-476.001	Building Permits	66,805	90,000	101,111	96,000	80,000

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-371.000-476.005	Plumbing Inspection Revenue	7,589	13,500	7,738	13,500	8,000
101-371.000-476.006	Mechanical Inspection Revenue	12,813	24,900	13,573	24,900	13,000
101-371.000-476.007	Electrical Inspection Revenue	14,149	27,000	15,365	27,000	14,000
101-371.000-478.000	Other Permits	4,620	5,100	3,810	5,100	5,000
101-371.000-479.000	Rental Inspection Revenue	10,255	12,600	6,825	12,600	12,000
101-371.000-608.100	Site Plan Review Fees	3,348				
101-371.000-627.000	Charges for Services	1,320	2,400	2,953	2,600	2,400
101-371.000-677.000	Reimbursements			1,113	1,113	
Totals for dept 371.000 - Building/Zoning/Planning		120,899	175,500	152,488	182,813	134,400
Dept 444.000 - Sidewalks						
101-444.000-418.000	Current Sidewalk Revenue		2,020	1,820	1,820	1,000
101-444.000-418.478	Snow Removal Revenue	3,131	6,330	5,495	5,595	5,000
Totals for dept 444.000 - Sidewalks		3,131	8,350	7,315	7,415	6,000
Dept 448.000 - Lighting						
101-448.000-589.000	Condo Lighting	14,475	15,000	14,834	15,000	15,000
101-448.000-589.100	Clayton-Bristol Rd St Lighting		1,000		1,000	1,000
CODED WRONG IN MR--USED 589.000 NOT 589.100						
101-448.000-589.200	Carriage Commons Lighting Reim	2,390	2,500	2,151	2,500	2,500
Totals for dept 448.000 - Lighting		16,865	18,500	16,985	18,500	18,500
Dept 450.000 - Forestry Program						
101-450.000-560.000	State DNR Grant		9,000		9,000	
Totals for dept 450.000 - Forestry Program			9,000		9,000	
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-416.000	Current Weed Revenue	3,900	1,500	1,200	600	1,500
Totals for dept 523.000 - Grass, Brush & Weeds		3,900	1,500	1,200	600	1,500
Dept 694.000 - Community Development Block Grant						
101-694.000-529.100	Senior Ctr Operations		16,000	3,519	3,519	4,000
Totals for dept 694.000 - Community Development Block Grant			16,000	3,519	3,519	4,000
Dept 780.000 - Parks & Recreation						
101-780.000-674.001	CONTRIBUTIONS & DONATIONS LARGE DECA	30	10	10	10	10
101-780.000-674.002	CONTRIBUTIONS & DONATIONS SMALL DECA	20	5	5	5	5
Totals for dept 780.000 - Parks & Recreation		50	15	15	15	15

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 780.500 - Mundy Twp Park Services						
101-780.500-677.000	Reimbursements	13,422	16,605	11,864	13,219	18,619
Totals for dept 780.500 - Mundy Twp Park Services		13,422	16,605	11,864	13,219	18,619
Dept 782.000 - Facilities - Abrams Park						
101-782.000-651.000	Use and Admission Fee	360	500	355	392	350
Totals for dept 782.000 - Facilities - Abrams Park		360	500	355	392	350
Dept 783.000 - Facilities - Elms Rd Park						
101-783.000-651.000	Use and Admission Fee	9,205	3,000	8,535	6,555	6,000
Totals for dept 783.000 - Facilities - Elms Rd Park		9,205	3,000	8,535	6,555	6,000
Dept 786.000 - Non-Motorized Trailway						
101-786.000-674.000-786.000	Contributions & Donations	30,000				
Totals for dept 786.000 - Non-Motorized Trailway		30,000				
Dept 788.000 - Otterburn Disc Golf Park						
101-788.000-560.000	State DNR Grant		290,000		290,000	
101-788.000-562.000	HUD GRANT - GEN CO PARKS		283,000		283,000	
101-788.000-674.000	Contributions & Donations		17,000	7,000	7,000	
Totals for dept 788.000 - Otterburn Disc Golf Park			590,000	7,000	580,000	
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-627.000	Charges for Services	9,041	5,300	9,917	9,411	9,000
Totals for dept 790.000 - Facilities-Senior Center/Libr		9,041	5,300	9,917	9,411	9,000
Dept 790.012 - CDBG Senior Center Operations						
101-790.012-529.100-790.024	Senior Ctr Operations	2,101				
Totals for dept 790.012 - CDBG Senior Center Operations		2,101				
TOTAL ESTIMATED REVENUES		3,170,601	3,858,486	2,972,115	3,863,644	3,290,189

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 000.000 - General						
101-000.000-983.100	ERC Lighting Conversion Program Expense	13,542	13,800	11,397	12,750	13,800
Totals for dept 000.000 - General		13,542	13,800	11,397	12,750	13,800
Dept 101.000 - Council						
101-101.000-702.000	Wages	14,770	13,000	12,321	14,739	15,697
101-101.000-704.100	FICA - Employer's Share	926	1,000	770	925	973
101-101.000-704.200	Medicare - Employer's Share	217	221	180	216	228
101-101.000-705.000	Medical Insurance - ER	883	1,179	768	861	1,608
101-101.000-705.100	Vision Benefits	4	6	3	4	6
101-101.000-705.200	Dental Benefits	49	70	39	47	70
101-101.000-706.000	Life Insurance - ER cost	28	29	32	35	59
101-101.000-707.000	Retirement Contributions-ER	516	626	378	532	671
101-101.000-707.100	Health Care Savings Plan - ER	186	187	143	183	191
101-101.000-708.000	Sick & Accident Premiums-ER	135	60	41	136	61
101-101.000-726.000	Supplies	492	500	281	350	500
101-101.000-910.200	General Liability Insurance	3,986	4,420	4,420	4,420	4,420
101-101.000-910.500	Workers Comp Insurance		11			11
101-101.000-960.000	Education and Training	2,877	3,250	2,350	3,188	3,250
Totals for dept 101.000 - Council		25,069	24,559	21,726	25,636	27,745
Dept 172.000 - Executive						
101-172.000-702.000	Wages	47,650	49,623	43,223	46,378	51,119
101-172.000-704.100	FICA - Employer's Share	3,215	3,196	2,938	3,118	3,303
101-172.000-704.200	Medicare - Employer's Share	752	747	687	729	773
101-172.000-705.000	Medical Insurance - ER	9,034	9,059	7,240	8,646	8,947
101-172.000-705.100	Vision Benefits	66	62	51	62	62
101-172.000-705.200	Dental Benefits	814	772	645	772	772
101-172.000-706.000	Life Insurance - ER cost	210	200	199	204	259
101-172.000-707.000	Retirement Contributions-ER	73,965	97,000	88,748	97,000	72,805
INCLUDES MERS EXTRA CONTRIBUTIONS FOR DEFINED BENEFITS						
101-172.000-707.100	Health Care Savings Plan - ER	2,074	2,062	1,859	2,012	2,131
101-172.000-708.000	Sick & Accident Premiums-ER	696	649	277	649	311
101-172.000-801.000	Contractual Services	5,790	8,000	2,945	6,922	8,000
101-172.000-850.000	Communications	191	190	189	190	190

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-172.000-910.100	Property Insurance	306	234	234	234	234
101-172.000-910.200	General Liability Insurance	4,028	4,721	4,720	4,720	4,725
101-172.000-910.500	Workers Comp Insurance	602	294	(119)	175	294
101-172.000-940.000	Vehicle and Travel Expense	4,015	4,800	4,247	4,000	4,428
101-172.000-960.000	Education and Training	95	160	159	159	160
101-172.000-961.000	Miscellaneous	1,185	1,500	415	1,000	1,500
Totals for dept 172.000 - Executive		154,688	183,269	158,657	176,970	160,013
Dept 215.000 - Administration and Clerk						
101-215.000-702.000	Wages	21,907	25,000	20,920	21,814	33,873
101-215.000-704.100	FICA - Employer's Share	1,375	1,912	1,307	1,370	2,300
101-215.000-704.200	Medicare - Employer's Share	322	275	306	321	491
101-215.000-705.000	Medical Insurance - ER	274	250	156	284	1,340
101-215.000-705.100	Vision Benefits		5		5	5
101-215.000-705.200	Dental Benefits		58		58	58
101-215.000-706.000	Life Insurance - ER cost	134	141	107	128	200
101-215.000-707.000	Retirement Contributions-ER	1,802	1,850	1,426	1,850	2,488
101-215.000-707.100	Health Care Savings Plan - ER	846	897	570	897	922
101-215.000-708.000	Sick & Accident Premiums-ER	488	250	152	250	232
101-215.000-726.000	Supplies	435	600	510	600	600
101-215.000-745.000	Postage	(1,928)	500	75	15	500
101-215.000-801.000	Contractual Services	4,827	4,000	2,937	4,000	4,000
101-215.000-850.000	Communications	290	400	75	400	400
101-215.000-900.000	Printing and Publishing	3,962	4,800	4,642	4,800	4,800
101-215.000-960.000	Education and Training	3,096	6,000	3,266	6,000	6,000
101-215.000-961.000	Miscellaneous	69				
101-215.000-976.000	Equipment		200		200	
Totals for dept 215.000 - Administration and Clerk		37,899	47,138	36,449	42,992	58,209
Dept 228.000 - Information Technology						
101-228.000-726.000	Supplies	1,821	2,000	1,120	2,000	2,000
101-228.000-801.000	Contractual Services	12,614	15,000	22,754	18,000	25,000
101-228.000-976.000	Equipment	176	30,000	24,506	25,000	10,000
NEW COMPUTER EQUIPMENT FOR OFFICE						
Totals for dept 228.000 - Information Technology		14,611	47,000	48,380	45,000	37,000
Dept 247.000 - Board of Review						
101-247.000-702.000	Wages	1,708	1,500	2,843	3,000	3,417

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-247.000-704.100	FICA - Employer's Share	106	93	176	190	212
101-247.000-704.200	Medicare - Employer's Share	25	22	41	50	50
101-247.000-726.000	Supplies		340	169	340	350
101-247.000-900.000	Printing and Publishing	373	400	298	400	400
101-247.000-940.000	Vehicle and Travel Expense			71	71	100
Totals for dept 247.000 - Board of Review		2,212	2,355	3,598	4,051	4,529
Dept 253.000 - Treasurer						
101-253.000-702.000	Wages	56,533	51,400	45,794	57,187	67,257
101-253.000-704.100	FICA - Employer's Share	3,597	3,187	2,891	3,641	4,170
101-253.000-704.200	Medicare - Employer's Share	841	745	676	851	975
101-253.000-705.000	Medical Insurance - ER	16,214	17,555	13,004	15,592	19,838
101-253.000-705.100	Vision Benefits	83	84	65	80	84
101-253.000-705.200	Dental Benefits	914	934	731	882	934
101-253.000-706.000	Life Insurance - ER cost	318	340	351	340	489
101-253.000-707.000	Retirement Contributions-ER	5,012	3,840	3,818	5,130	6,060
101-253.000-707.100	Health Care Savings Plan - ER	1,767	1,560	1,589	1,742	485
101-253.000-708.000	Sick & Accident Premiums-ER	1,312	510	457	510	533
101-253.000-726.000	Supplies	1,123	700	628	700	700
101-253.000-745.000	Postage	801	1,276	671	700	700
101-253.000-801.000	Contractual Services	48,024	52,640	47,279	53,362	53,000
101-253.000-805.000	Bank Fees	282	500	1,311	1,311	1,200
101-253.000-900.000	Printing and Publishing		100			100
101-253.000-910.300	Insurance and Bonds		60			60
101-253.000-940.000	Vehicle and Travel Expense	337	400	101	372	200
101-253.000-960.000	Education and Training	745	2,800	2,828	3,000	2,800
Totals for dept 253.000 - Treasurer		137,903	138,631	122,194	145,400	159,585
Dept 257.000 - Assessor						
101-257.000-702.000	Wages	4,030	3,800	4,103	4,000	3,454
101-257.000-704.100	FICA - Employer's Share	250	236	254	250	214
101-257.000-704.200	Medicare - Employer's Share	58	6	59	60	50
101-257.000-705.000	Medical Insurance - ER	233	195	194	221	
101-257.000-705.100	Vision Benefits	2	3	2	2	
101-257.000-705.200	Dental Benefits	24	24	20	23	
101-257.000-706.000	Life Insurance - ER cost	20	32	23	24	24
101-257.000-707.000	Retirement Contributions-ER	289	340	259	280	297
101-257.000-707.100	Health Care Savings Plan - ER	135	145	111	130	119

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-257.000-708.000	Sick & Accident Premiums-ER	89	51	31	51	28
101-257.000-726.000	Supplies		25		25	25
101-257.000-745.000	Postage	1,369	1,000	2,048	2,050	2,000
101-257.000-801.000	Contractual Services	35,938	36,000	32,545	33,723	36,672
101-257.000-899.000	MTT Appeals and Payments		10,000			5,000
101-257.000-900.000	Printing and Publishing		600	145	145	300
101-257.000-960.000	Education and Training	390	500	370	500	500
Totals for dept 257.000 - Assessor		42,827	52,957	40,164	41,484	48,683
Dept 262.000 - Elections						
101-262.000-702.000	Wages	48,569	25,600	28,438	30,000	27,004
101-262.000-704.100	FICA - Employer's Share	3,136	1,587	1,771	2,000	1,674
101-262.000-704.200	Medicare - Employer's Share	734	371	414	500	392
101-262.000-705.000	Medical Insurance - ER	1,182	5,400	4,128	4,515	2,885
101-262.000-705.100	Vision Benefits	26	36	28	30	16
101-262.000-705.200	Dental Benefits	273	490	367	365	190
101-262.000-706.000	Life Insurance - ER cost	126	276	199	193	217
101-262.000-707.000	Retirement Contributions-ER	2,047	2,774	2,204	2,550	2,640
101-262.000-707.100	Health Care Savings Plan - ER	816	1,126	837	1,000	885
101-262.000-708.000	Sick & Accident Premiums-ER	506	402	260	300	252
101-262.000-726.000	Supplies	5,514	3,000	1,635	900	1,500
101-262.000-745.000	Postage	3,014	2,000	186	2,000	1,000
101-262.000-801.000	Contractual Services	4,025	5,900	3,226	3,226	5,900
101-262.000-940.000	Vehicle and Travel Expense	367	300	103	103	200
101-262.000-941.000	Equipment Rental	308	350	110	350	250
101-262.000-960.000	Education and Training	3,903	2,000	128	2,000	1,000
101-262.000-976.000	Equipment		10,400	4,674	5,000	5,000
Totals for dept 262.000 - Elections		74,546	62,012	48,708	55,032	51,005
Dept 265.000 - Facilities - City Hall						
101-265.000-702.000	Wages	3,933	3,000	3,586	5,000	5,988
101-265.000-704.100	FICA - Employer's Share	244	186	223	330	379
101-265.000-704.200	Medicare - Employer's Share	57	44	52	76	89
101-265.000-705.000	Medical Insurance - ER	723	275	361	587	576
101-265.000-705.100	Vision Benefits	6	3	3	5	4
101-265.000-705.200	Dental Benefits	75	40	40	50	54
101-265.000-706.000	Life Insurance - ER cost	11	18	16	22	25
101-265.000-707.000	Retirement Contributions-ER	292	350	262	410	398

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-265.000-707.100	Health Care Savings Plan - ER	77	65	65	90	123
101-265.000-708.000	Sick & Accident Premiums-ER	67	10	12	25	30
101-265.000-726.000	Supplies	1,662	800	952	800	800
101-265.000-850.000	Communications	6,648	6,800	6,228	6,419	6,800
101-265.000-910.100	Property Insurance	1,127	1,228	1,228	1,228	1,230
101-265.000-910.500	Workers Comp Insurance	142	119	(79)	40	119
101-265.000-920.000	Utilities	4,326	4,148	3,657	4,128	4,150
101-265.000-930.000	Repairs and Maintenance	3,620	3,100	3,214	3,216	3,100
101-265.000-941.000	Equipment Rental	1,799	2,000	1,766	1,968	2,000
Totals for dept 265.000 - Facilities - City Hall		24,809	22,186	21,586	24,394	25,865
Dept 266.000 - Legal Council						
101-266.000-801.000	Contractual Services	11,356	12,000	11,214	12,000	12,000
Totals for dept 266.000 - Legal Council		11,356	12,000	11,214	12,000	12,000
Dept 301.000 - Police Dept						
101-301.000-801.000	Contractual Services	13,026	13,000	7,851	13,000	13,000
101-301.000-910.100	Property Insurance	2				
Totals for dept 301.000 - Police Dept		13,028	13,000	7,851	13,000	13,000
Dept 301.266 - Legal Council PSFY						
101-301.266-801.000	Contractual Services	24,060	24,000	23,825	24,000	24,000
Totals for dept 301.266 - Legal Council PSFY		24,060	24,000	23,825	24,000	24,000
Dept 301.851 - Retiree Employer Health Care PSFY						
101-301.851-705.000	Medical Insurance - ER	13,121	12,400	9,172	10,762	12,400
Totals for dept 301.851 - Retiree Employer Health Care PSFY		13,121	12,400	9,172	10,762	12,400
Dept 334.000 - Metro Police Authority						
101-334.000-998.334	Metro Police Authority Appropriation	1,310,384	1,335,454	1,269,137	1,335,454	1,375,521
Totals for dept 334.000 - Metro Police Authority		1,310,384	1,335,454	1,269,137	1,335,454	1,375,521
Dept 336.000 - Fire Department						
101-336.000-801.000	Contractual Services	40,831	50,000	63,139	45,000	50,000
101-336.000-976.100	Siren Expense	2,201	2,100	2,270	2,605	2,100
101-336.000-998.736	Fire Board Appropriation	146,032	150,000	142,150	150,000	150,000
Totals for dept 336.000 - Fire Department		189,064	202,100	207,559	197,605	202,100

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 345.000 - PUBLIC SAFETY BUILDING						
101-345.000-702.000	Wages	4,342	4,098	3,826	3,487	7,587
101-345.000-704.100	FICA - Employer's Share	270	257	238	218	474
101-345.000-704.200	Medicare - Employer's Share	63	60	56	51	111
101-345.000-705.000	Medical Insurance - ER	477	512	412	480	684
101-345.000-705.100	Vision Benefits	4	4	3	4	5
101-345.000-705.200	Dental Benefits	43	45	40	45	66
101-345.000-706.000	Life Insurance - ER cost	8	20	15	19	25
101-345.000-707.000	Retirement Contributions-ER	252	310	237	270	336
101-345.000-707.100	Health Care Savings Plan - ER	67	88	73	83	87
101-345.000-708.000	Sick & Accident Premiums-ER	45	44	20	31	31
101-345.000-726.000	Supplies	2,203	165	83	90	150
101-345.000-850.000	Communications	5	5	5	5	10
101-345.000-910.100	Property Insurance	3,627	4,030	4,030	4,581	4,050
101-345.000-910.500	Workers Comp Insurance	284	287	(159)	128	287
101-345.000-920.000	Utilities	15,535	15,000	15,490	15,000	17,500
101-345.000-930.000	Repairs and Maintenance	13,862	5,000	3,107	5,000	10,000
101-345.000-941.000	Equipment Rental	654	500	693	602	500
Totals for dept 345.000 - PUBLIC SAFETY BUILDING		41,741	30,425	28,169	30,094	41,903
Dept 371.000 - Building/Zoning/Planning						
101-371.000-702.000	Wages	33,121	34,600	33,893	33,035	40,878
101-371.000-704.100	FICA - Employer's Share	2,143	2,206	2,178	2,134	2,603
101-371.000-704.200	Medicare - Employer's Share	501	516	510	499	609
101-371.000-705.000	Medical Insurance - ER	5,692	6,432	5,918	5,484	8,287
101-371.000-705.100	Vision Benefits	37	39	39	39	48
101-371.000-705.200	Dental Benefits	436	473	480	473	576
101-371.000-706.000	Life Insurance - ER cost	139	233	190	233	255
101-371.000-707.000	Retirement Contributions-ER	3,280	3,439	3,269	3,439	3,982
101-371.000-707.100	Health Care Savings Plan - ER	1,241	1,234	1,224	1,234	1,345
101-371.000-708.000	Sick & Accident Premiums-ER	543	487	249	487	286
101-371.000-726.000	Supplies		300	169	300	300
101-371.000-745.000	Postage	145	175	46	146	175
101-371.000-801.000	Contractual Services	42,391	50,000	29,390	50,000	40,000
101-371.000-801.005	Plumbing Inspection Expenditure	4,489	15,000	9,406	15,000	8,000
101-371.000-801.006	Mechanical Inspection Expenditure	6,937	23,000	13,310	23,000	13,000
101-371.000-801.007	Electrical Inspection Expenditure	6,242	33,000	18,981	33,000	14,000
101-371.000-801.008	Building Permit Expenditure	15,800	125,000	75,132	125,000	80,000

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-371.000-801.009	Zoning Permit Expenditure	232	3,400	2,113	3,400	5,000
101-371.000-801.010	Rental Inspection Expense	3,995	10,000	5,399	6,000	2,000
101-371.000-850.000	Communications	24	26	24	23	25
101-371.000-900.000	Printing and Publishing	1,704	1,400	2,507	1,400	1,400
101-371.000-940.000	Vehicle and Travel Expense	979	960	971	960	1,080
101-371.000-941.000	Equipment Rental		1,500	1,810	1,719	1,750
101-371.000-960.000	Education and Training	2,902	2,500	2,723	2,500	2,500
101-371.000-961.000	Miscellaneous			50	50	50
Totals for dept 371.000 - Building/Zoning/Planning		132,973	315,920	209,981	309,555	228,149
Dept 444.000 - Sidewalks						
101-444.000-801.478	Contractual Services - Snow Removal			7,670	7,670	8,000
Totals for dept 444.000 - Sidewalks				7,670	7,670	8,000
Dept 448.000 - Lighting						
101-448.000-920.000	Utilities	127,547	150,000	132,788	145,000	115,000
NO NEW LIGHTING PROJECTS						
Totals for dept 448.000 - Lighting		127,547	150,000	132,788	145,000	115,000
Dept 463.000 - Routine Maint - Streets						
101-463.000-964.000	REFUNDS AND REBATES			600	600	600
Totals for dept 463.000 - Routine Maint - Streets				600	600	600
Dept 523.000 - Grass, Brush & Weeds						
101-523.000-801.000	Contractual Services	180	1,000	180	120	1,000
Totals for dept 523.000 - Grass, Brush & Weeds		180	1,000	180	120	1,000
Dept 567.000 - Facilities - Cemetery						
101-567.000-702.000	Wages	390	375	308	194	370
101-567.000-704.100	FICA - Employer's Share	24	24	19	12	23
101-567.000-704.200	Medicare - Employer's Share	6	6	4	3	5
101-567.000-705.000	Medical Insurance - ER	52	45	65	45	70
101-567.000-705.100	Vision Benefits		1	1	1	1
101-567.000-705.200	Dental Benefits	5	4	6	4	7
101-567.000-706.000	Life Insurance - ER cost	1	2	2	2	3
101-567.000-707.000	Retirement Contributions-ER	38	36	25	36	24
101-567.000-707.100	Health Care Savings Plan - ER	7	6	7	6	6
101-567.000-708.000	Sick & Accident Premiums-ER	5	3	3	3	3

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-567.000-726.000	Supplies		25		25	25
101-567.000-910.100	Property Insurance	38	37	37	37	40
101-567.000-910.500	Workers Comp Insurance		12		12	12
101-567.000-930.000	Repairs and Maintenance	1,134	1,200	855	1,200	1,200
101-567.000-941.000	Equipment Rental	193	200	172	200	200
Totals for dept 567.000 - Facilities - Cemetery		1,893	1,976	1,504	1,780	1,989
Dept 694.000 - Community Development Block Grant						
101-694.000-801.000	Contractual Services		15,000		15,000	
ASSUMING FY26 COMPLETION						
101-694.000-801.050	Contractual Services-Senior Ctr Oper		1,000	196	196	
Totals for dept 694.000 - Community Development Block Grant			16,000	196	15,196	
Dept 728.000 - Economic Development						
101-728.000-726.000	Supplies		40		40	
101-728.000-801.000	Contractual Services	7,108	12,000	6,253	11,423	8,000
Totals for dept 728.000 - Economic Development		7,108	12,040	6,253	11,463	8,000
Dept 780.000 - Parks & Recreation						
101-780.000-702.000	Wages	4,344	4,350	2,157	4,264	5,981
101-780.000-704.100	FICA - Employer's Share	270	270	134	266	374
101-780.000-704.200	Medicare - Employer's Share	63	63	31	62	88
101-780.000-705.000	Medical Insurance - ER	987	987	191	1,048	846
101-780.000-705.100	Vision Benefits	8	7	1	8	6
101-780.000-705.200	Dental Benefits	90	91	17	95	71
101-780.000-706.000	Life Insurance - ER cost	9	14	5	10	27
101-780.000-707.000	Retirement Contributions-ER	264	378	106	257	335
101-780.000-707.100	Health Care Savings Plan - ER	52	109	16	47	91
101-780.000-708.000	Sick & Accident Premiums-ER	75	77	6	80	32
101-780.000-726.000	Supplies	1,139	1,300	1,208	715	1,000
101-780.000-801.000	Contractual Services	165	1,500		1,500	1,000
101-780.000-910.100	Property Insurance	472	516	516	516	525
101-780.000-910.500	Workers Comp Insurance	142	176	(79)	97	176
101-780.000-920.000	Utilities	1,447	2,500	1,068	1,370	2,500
101-780.000-930.000	Repairs and Maintenance	2,610	2,500	2,025	2,500	2,500
101-780.000-941.000	Equipment Rental	1,583	1,500	804	1,500	1,500
101-780.000-960.000	Education and Training		150		150	150
101-780.000-961.003	MISC - COSMOS IN THE CREEK	4,562				

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-780.000-976.003	EQUIPMENT- COSMOS IN THE CREEK	13,241	9,438	9,438	9,438	
Totals for dept 780.000 - Parks & Recreation		31,523	25,926	17,644	23,923	17,202

Dept 780.500 - Mundy Twp Park Services

101-780.500-702.000	Wages	6,766	8,140	6,911	8,140	10,088
101-780.500-704.100	FICA - Employer's Share	420	505	428	505	625
101-780.500-704.200	Medicare - Employer's Share	98	118	100	118	146
101-780.500-705.000	Medical Insurance - ER	740	700	868	700	1,024
101-780.500-705.100	Vision Benefits	8	12	7	9	9
101-780.500-705.200	Dental Benefits	108	70	83	70	116
101-780.500-706.000	Life Insurance - ER cost	12	20	29	25	46
101-780.500-707.000	Retirement Contributions-ER	347	472	360	472	371
101-780.500-707.100	Health Care Savings Plan - ER	66	65	96	80	94
101-780.500-708.000	Sick & Accident Premiums-ER	91	30	38	35	57
101-780.500-726.000	Supplies		600	405	600	600
101-780.500-941.000	Equipment Rental	3,433	3,750	4,203	3,750	3,750
Totals for dept 780.500 - Mundy Twp Park Services		12,089	14,482	13,528	14,504	16,926

Dept 782.000 - Facilities - Abrams Park

101-782.000-702.000	Wages	16,660	13,750	13,255	15,423	15,524
101-782.000-704.100	FICA - Employer's Share	1,049	853	833	853	970
101-782.000-704.200	Medicare - Employer's Share	246	199	195	199	227
101-782.000-705.000	Medical Insurance - ER	2,635	2,060	2,091	2,060	2,298
101-782.000-705.100	Vision Benefits	22	18	17	18	15
101-782.000-705.200	Dental Benefits	276	115	209	180	177
101-782.000-706.000	Life Insurance - ER cost	48	92	84	92	94
101-782.000-707.000	Retirement Contributions-ER	1,313	1,100	1,079	1,100	906
101-782.000-707.100	Health Care Savings Plan - ER	304	365	342	365	281
101-782.000-708.000	Sick & Accident Premiums-ER	310	140	112	140	108
101-782.000-726.000	Supplies	1,236	750	378	750	750
101-782.000-910.100	Property Insurance	634	676	676	676	680
101-782.000-910.500	Workers Comp Insurance		303		303	303
101-782.000-920.000	Utilities	3,167	2,625	2,547	2,625	2,650
101-782.000-930.000	Repairs and Maintenance	17,186	50,000	32,924	35,000	25,000
101-782.000-941.000	Equipment Rental	5,655	6,000	3,721	5,958	5,000
Totals for dept 782.000 - Facilities - Abrams Park		50,741	79,046	58,463	65,742	54,983

Dept 783.000 - Facilities - Elms Rd Park

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-783.000-702.000	Wages	29,254	28,695	22,226	28,047	29,585
101-783.000-704.100	FICA - Employer's Share	1,838	1,792	1,397	1,764	1,849
101-783.000-704.200	Medicare - Employer's Share	430	419	326	413	432
101-783.000-705.000	Medical Insurance - ER	4,067	4,434	3,420	3,628	5,122
101-783.000-705.100	Vision Benefits	35	35	25	33	35
101-783.000-705.200	Dental Benefits	423	425	308	387	422
101-783.000-706.000	Life Insurance - ER cost	73	150	115	150	193
101-783.000-707.000	Retirement Contributions-ER	2,158	2,500	1,884	2,500	1,970
101-783.000-707.100	Health Care Savings Plan - ER	523	670	523	670	556
101-783.000-708.000	Sick & Accident Premiums-ER	476	381	180	381	226
101-783.000-726.000	Supplies	1,377	1,500	378	1,500	1,000
101-783.000-801.000	Contractual Services	220	4,000	2,993	4,000	4,000
101-783.000-910.100	Property Insurance	501	638	638	638	640
101-783.000-910.500	Workers Comp Insurance	213	191	(119)	72	191
101-783.000-920.000	Utilities	3,027	3,000	2,461	3,000	3,000
101-783.000-930.000	Repairs and Maintenance	93,516	30,000	20,311	30,000	50,000
101-783.000-941.000	Equipment Rental	7,277	11,000	6,865	8,000	8,000
101-783.000-961.000	Miscellaneous		50	(20)	30	50
101-783.000-976.000	Equipment	3,000				
Totals for dept 783.000 - Facilities - Elms Rd Park		148,408	89,880	63,911	85,213	107,271
Dept 786.000 - Non-Motorized Trailway						
101-786.000-726.000	SUPPLIES		20		20	
101-786.000-801.000-786.000	Contractual Services	340	350		350	
101-786.000-801.500-786.000	MDOT Project Pmts	7,689				
Totals for dept 786.000 - Non-Motorized Trailway		8,029	370		370	
Dept 788.000 - Otterburn Disc Golf Park						
101-788.000-702.000	Wages	560	664	480	533	535
101-788.000-704.100	FICA - Employer's Share	35	41	30	33	33
101-788.000-704.200	Medicare - Employer's Share	8	10	7	8	8
101-788.000-705.000	Medical Insurance - ER	147	160	175	93	114
101-788.000-705.100	Vision Benefits	1	1	2		1
101-788.000-705.200	Dental Benefits	21	16	26	16	11
101-788.000-706.000	Life Insurance - ER cost	3	3	6	3	3
101-788.000-707.000	Retirement Contributions-ER	55	32	48	52	44
101-788.000-707.100	Health Care Savings Plan - ER	14	15	24	9	7
101-788.000-708.000	Sick & Accident Premiums-ER	17	10	11	14	4

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-788.000-726.000	Supplies	1,421	1,500		1,500	1,500
101-788.000-801.000	Contractual Services	21,753	95,000	51,846	56,000	19,000
101-788.000-930.000	Repairs and Maintenance	2,484	600,000	3,521	225,000	200,000
101-788.000-941.000	Equipment Rental	246	500	205	311	500
101-788.000-976.000	Equipment		7,500		7,500	7,500
Totals for dept 788.000 - Otterburn Disc Golf Park		26,765	705,452	56,381	291,072	229,260
Dept 790.000 - Facilities-Senior Center/Libr						
101-790.000-702.000	Wages	9,515	10,542	8,919	9,252	12,515
101-790.000-704.100	FICA - Employer's Share	592	660	553	576	783
101-790.000-704.200	Medicare - Employer's Share	138	154	129	135	183
101-790.000-705.000	Medical Insurance - ER	1,242	1,000	760	1,000	1,225
101-790.000-705.100	Vision Benefits	11	14	6	11	11
101-790.000-705.200	Dental Benefits	139	167	79	137	134
101-790.000-706.000	Life Insurance - ER cost	27	42	32	42	52
101-790.000-707.000	Retirement Contributions-ER	677	699	577	656	692
101-790.000-707.100	Health Care Savings Plan - ER	181	217	177	161	178
101-790.000-708.000	Sick & Accident Premiums-ER	149	70	46	70	64
101-790.000-726.000	Supplies	289	350		350	250
101-790.000-910.100	Property Insurance	2,457	2,671	2,671	2,671	2,675
101-790.000-910.500	Workers Comp Insurance	284	284	(159)	125	284
101-790.000-920.000	Utilities	10,631	10,000	10,258	10,000	10,000
101-790.000-930.000	Repairs and Maintenance	6,236	3,800	3,165	3,800	3,800
101-790.000-941.000	Equipment Rental	1,769	1,950	1,192	1,950	1,800
101-790.000-961.000	Miscellaneous	101	100		100	100
Totals for dept 790.000 - Facilities-Senior Center/Libr		34,438	32,720	28,405	31,036	34,746
Dept 794.000 - Community Promotions Program						
101-794.000-702.000	Wages	32,325	45,000	32,898	45,000	32,592
101-794.000-704.100	FICA - Employer's Share	2,009	2,790	2,045	2,790	2,024
101-794.000-704.200	Medicare - Employer's Share	470	653	478	653	473
101-794.000-705.000	Medical Insurance - ER	3,563	5,675	2,526	5,000	4,362
101-794.000-705.100	Vision Benefits	51	57	36	57	47
101-794.000-705.200	Dental Benefits	611	714	446	550	588
101-794.000-706.000	Life Insurance - ER cost	63	250	148	250	205
101-794.000-707.000	Retirement Contributions-ER	2,207	2,870	2,027	2,161	2,257
101-794.000-707.100	Health Care Savings Plan - ER	436	840	521	840	454
101-794.000-708.000	Sick & Accident Premiums-ER	499	547	208	478	262

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
101-794.000-726.000	Supplies	13,233	6,000	6,045	7,264	6,000
101-794.000-801.000	Contractual Services		1,500	720	720	1,500
101-794.000-910.100	Property Insurance	952	1,057	1,057	1,203	1,060
101-794.000-920.000	Utilities	411	400	346	388	400
101-794.000-930.000	Repairs and Maintenance	14,244	10,400	7,230	9,838	10,000
101-794.000-941.000	Equipment Rental	13,527	21,000	18,100	19,000	21,000
101-794.000-961.000	Miscellaneous	200	200		200	200
101-794.000-976.000	Equipment		1,000		1,000	60,000
Totals for dept 794.000 - Community Promotions Program		84,801	100,953	74,831	97,392	143,424
Dept 797.000 - Facilities - City Parking Lots						
101-797.000-726.000	Supplies		100		100	100
101-797.000-920.000	Utilities	2,235	2,250	1,904	2,064	2,200
101-797.000-930.000	Repairs and Maintenance	34	3,000		3,000	1,500
Totals for dept 797.000 - Facilities - City Parking Lots		2,269	5,350	1,904	5,164	3,800
Dept 851.000 - Retired Employee Health Care						
101-851.000-705.000	Medical Insurance - ER	31,602	35,774	27,108	28,084	35,800
Totals for dept 851.000 - Retired Employee Health Care		31,602	35,774	27,108	28,084	35,800
Dept 965.000 - Transfers Out						
101-965.000-998.401	Trf Out to Capital Projects Fd	47,500	47,500	47,500	47,500	47,500
101-965.000-998.402	Transfer Out to Fire Equip Fd	155,000	155,000	155,000	155,000	155,000
Totals for dept 965.000 - Transfers Out		202,500	202,500	202,500	202,500	202,500
TOTAL APPROPRIATIONS		3,033,726	4,012,675	2,973,633	3,533,008	3,476,008
NET OF REVENUES/APPROPRIATIONS - FUND 101		136,875	(154,189)	(1,518)	330,636	(185,819)
BEGINNING FUND BALANCE		1,864,677	2,011,943	2,011,943	2,011,943	2,342,579
FUND BALANCE ADJUSTMENTS		10,395				
ENDING FUND BALANCE		2,011,947	1,857,754	2,010,425	2,342,579	2,156,760

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 202 - Major Street Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
202-000.000-569.000	Act 51 Revenues	632,403	628,915	413,231	600,000	720,313
PAYMENTS IN MAY AND JUNE COMING						
202-000.000-664.000	Interest Income	6,675	2,700	1,075	2,700	2,700
Totals for dept 000.000 - General		639,078	631,615	414,306	602,700	723,013
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-677.000	Reimbursements	3,038	6,600	2,298	6,051	4,600
Totals for dept 441.000 - Miller Rd Park & Ride		3,038	6,600	2,298	6,051	4,600
Dept 449.500 - Right of Way - General						
202-449.500-597.000	Grants from Private Entities	3,000				
Totals for dept 449.500 - Right of Way - General		3,000				
Dept 452.100 - Safe Routes to School Grant						
202-452.100-677.000-452.100	Reimbursements		200	200	200	200
Totals for dept 452.100 - Safe Routes to School Grant			200	200	200	200
Dept 478.000 - Snow & Ice Removal						
202-478.000-677.000	Reimbursements	5,177	1,800	6,843	6,843	6,000
Totals for dept 478.000 - Snow & Ice Removal		5,177	1,800	6,843	6,843	6,000
TOTAL ESTIMATED REVENUES		650,293	640,215	423,647	615,794	733,813

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 228.000 - Information Technology						
202-228.000-801.000	Contractual Services	421	575	465	532	575
Totals for dept 228.000 - Information Technology		421	575	465	532	575
Dept 429.000 - Occupational Safety						
202-429.000-702.000	Wages	89	100	79	47	50
202-429.000-704.100	FICA - Employer's Share	6	6	5	6	3
202-429.000-704.200	Medicare - Employer's Share	1	2	1	2	1
202-429.000-705.000	Medical Insurance - ER		50	23	50	25
202-429.000-705.100	Vision Benefits		1		1	1
202-429.000-705.200	Dental Benefits		6	3	6	3
202-429.000-706.000	Life Insurance - ER cost		2	1	2	1
202-429.000-707.000	Retirement Contributions-ER	9	9	8	9	5
202-429.000-707.100	Health Care Savings Plan - ER		5	2	5	2
202-429.000-708.000	Sick & Accident Premiums-ER		3	1	3	1
202-429.000-941.000	Equipment Rental	42	45	29	45	50
Totals for dept 429.000 - Occupational Safety		147	229	152	176	142
Dept 441.000 - Miller Rd Park & Ride						
202-441.000-702.000-441.000	Wages	1,518	1,575	1,698	1,540	1,888
202-441.000-704.100-441.000	FICA - Employer's Share	94	98	105	95	117
202-441.000-704.200-441.000	Medicare - Employer's Share	22	23	25	22	27
202-441.000-705.000-441.000	Medical Insurance - ER	160	150	76	107	285
202-441.000-705.100-441.000	Vision Benefits	1	3	1	1	2
202-441.000-705.200-441.000	Dental Benefits	17	15	9	13	28
202-441.000-706.000-441.000	Life Insurance - ER cost	2	4	3	4	9
202-441.000-707.000-441.000	Retirement Contributions-ER	102	100	66	96	96
202-441.000-707.100-441.000	Health Care Savings Plan - ER	13	15	8	8	18
202-441.000-708.000-441.000	Sick & Accident Premiums-ER	15	10	3	10	11
202-441.000-726.000		28	400		400	400
202-441.000-920.000		933	1,000	834	808	1,000
202-441.000-930.000		650	1,000	500	537	1,000
202-441.000-941.000		449	500	290	496	500
Totals for dept 441.000 - Miller Rd Park & Ride		4,004	4,893	3,618	4,137	5,381

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 449.500 - Right of Way - General						
202-449.500-930.000	Repairs and Maintenance	12,650	15,000		15,000	10,000
Totals for dept 449.500 - Right of Way - General		12,650	15,000		15,000	10,000
Dept 449.501 - Right of Way - Storms						
202-449.501-930.000	Repairs and Maintenance		100		100	100
Totals for dept 449.501 - Right of Way - Storms			100		100	100
Dept 452.100 - Safe Routes to School Grant						
202-452.100-801.450-452.100	Construction Engineering	638				
202-452.100-801.500-452.100	MDOT Project Pmts	5,610				
Totals for dept 452.100 - Safe Routes to School Grant		6,248				
Dept 454.000 - STREETS PROJECTS						
202-454.000-801.000	Contractual Services		325,000	325,667	325,667	
202-454.000-801.400	DESIGN ENGINEERING	41,577		12,756		
202-454.000-801.450	Construction Engineering	56,212	173,000	150,324	173,000	26,000
Totals for dept 454.000 - STREETS PROJECTS		97,789	498,000	488,747	498,667	26,000
Dept 463.000 - Routine Maint - Streets						
202-463.000-702.000	Wages	26,290	29,142	25,070	26,118	28,661
202-463.000-704.100	FICA - Employer's Share	1,653	1,817	1,576	1,642	1,788
202-463.000-704.200	Medicare - Employer's Share	386	425	369	384	418
202-463.000-705.000	Medical Insurance - ER	5,278	3,800	3,711	4,655	4,310
202-463.000-705.100	Vision Benefits	54	50	35	50	44
202-463.000-705.200	Dental Benefits	701	550	437	658	549
202-463.000-706.000	Life Insurance - ER cost	83	150	131	150	197
202-463.000-707.000	Retirement Contributions-ER	3,468	4,000	3,722	4,000	3,359
202-463.000-707.100	Health Care Savings Plan - ER	551	600	542	600	510
202-463.000-708.000	Sick & Accident Premiums-ER	574	300	215	300	249
202-463.000-726.000	Supplies		150		150	150
202-463.000-801.000	Contractual Services	485	800	450	499	800
202-463.000-910.500	Workers Comp Insurance	1,280	1,368	(714)	654	1,368
202-463.000-930.000	Repairs and Maintenance	70,390	70,000	41,402	70,000	50,000
202-463.000-941.000	Equipment Rental	23,492	24,000	23,745	22,040	24,000
202-463.000-960.000	Education and Training		225	317	325	300
Totals for dept 463.000 - Routine Maint - Streets		134,685	137,377	101,008	132,225	116,703

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 474.000 - Traffic Services						
202-474.000-702.000	Wages	5,264	4,440	3,345	4,965	4,067
202-474.000-704.100	FICA - Employer's Share	334	275	215	314	252
202-474.000-704.200	Medicare - Employer's Share	78	64	50	74	59
202-474.000-705.000	Medical Insurance - ER	1,015	820	531	899	680
202-474.000-705.100	Vision Benefits	8	11	6	7	7
202-474.000-705.200	Dental Benefits	101	125	78	91	89
202-474.000-706.000	Life Insurance - ER cost	10	40	23	40	28
202-474.000-707.000	Retirement Contributions-ER	448	250	347	393	350
202-474.000-707.100	Health Care Savings Plan - ER	61	125	76	125	57
202-474.000-708.000	Sick & Accident Premiums-ER	83	76	31	76	36
202-474.000-726.000	Supplies	5,503	7,000		6,834	5,000
202-474.000-801.000	Contractual Services	21,362	24,500	11,093	26,838	24,000
202-474.000-920.000	Utilities	11,741	8,200	6,883	7,700	8,000
202-474.000-941.000	Equipment Rental	1,849	2,000	840	1,500	2,000
Totals for dept 474.000 - Traffic Services		47,857	47,926	23,518	49,856	44,625
Dept 478.000 - Snow & Ice Removal						
202-478.000-702.000	Wages	16,641	13,499	22,815	22,761	20,564
202-478.000-704.100	FICA - Employer's Share	1,041	837	1,433	1,428	1,275
202-478.000-704.200	Medicare - Employer's Share	243	196	335	334	298
202-478.000-705.000	Medical Insurance - ER	2,194	1,700	3,462	3,433	3,631
202-478.000-705.100	Vision Benefits	20	23	34	34	37
202-478.000-705.200	Dental Benefits	247	200	439	439	456
202-478.000-706.000	Life Insurance - ER cost	23	55	157	157	156
202-478.000-707.000	Retirement Contributions-ER	1,341	1,150	2,163	2,155	1,604
202-478.000-707.100	Health Care Savings Plan - ER	155	200	502	502	317
202-478.000-708.000	Sick & Accident Premiums-ER	233	100	195	195	197
202-478.000-726.000	Supplies	23,466	25,000	22,304	22,304	25,000
202-478.000-941.000	Equipment Rental	23,166	25,000	28,494	28,494	30,000
Totals for dept 478.000 - Snow & Ice Removal		68,770	67,960	82,333	82,236	83,535
Dept 482.000 - Administrative						
202-482.000-702.000	Wages	12,828	13,360	11,538	12,485	13,761
202-482.000-704.100	FICA - Employer's Share	795	868	715	774	897
202-482.000-704.200	Medicare - Employer's Share	186	203	167	181	210
202-482.000-705.000	Medical Insurance - ER	1,144	1,157	935	1,092	1,163
202-482.000-705.100	Vision Benefits	7	7	5	7	7

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
202-482.000-705.200	Dental Benefits	80	76	63	77	76
202-482.000-706.000	Life Insurance - ER cost	58	70	55	56	71
202-482.000-707.000	Retirement Contributions-ER	1,283	1,399	1,154	1,248	1,447
202-482.000-707.100	Health Care Savings Plan - ER	513	560	462	499	579
202-482.000-708.000	Sick & Accident Premiums-ER	190	110	77	185	85
Totals for dept 482.000 - Administrative		17,084	17,810	15,171	16,604	18,296
Dept 538.500 - Intercommunity storm drains						
202-538.500-801.700	Storm/Wtr Shed Permit Fees	6,422	10,000	7,077	6,606	7,500
202-538.500-803.000	Drain Repairs	179	2,900	2,851	2,900	3,000
Totals for dept 538.500 - Intercommunity storm drains		6,601	12,900	9,928	9,506	10,500
Dept 965.000 - Transfers Out						
202-965.000-998.203	Trf Out to Local Street Fund		225,000	225,000	225,000	
Totals for dept 965.000 - Transfers Out			225,000	225,000	225,000	
TOTAL APPROPRIATIONS		396,256	1,027,770	949,940	1,034,039	315,857
NET OF REVENUES/APPROPRIATIONS - FUND 202		254,037	(387,555)	(526,293)	(418,245)	417,956
BEGINNING FUND BALANCE		250,255	504,291	504,291	504,291	86,046
FUND BALANCE ADJUSTMENTS		(2)				
ENDING FUND BALANCE		504,290	116,736	(22,002)	86,046	504,002

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 203 - Local Street Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
203-000.000-569.000	Act 51 Revenues	197,906	200,348	128,026	200,348	229,577
203-000.000-664.000	Interest Income	12,963	9,000	8,875	9,000	9,000
Totals for dept 000.000 - General		210,869	209,348	136,901	209,348	238,577
Dept 449.000 - Right of Way Telecomm						
203-449.000-546.000	Right of Way Telecomm	26,640	26,000		26,000	26,000
PAYMENT COMES IN JUNE						
Totals for dept 449.000 - Right of Way Telecomm		26,640	26,000		26,000	26,000
Dept 478.000 - Snow & Ice Removal						
203-478.000-677.000	Reimbursements	3,452	1,200	4,562	4,562	4,500
Totals for dept 478.000 - Snow & Ice Removal		3,452	1,200	4,562	4,562	4,500
Dept 931.000 - Transfers IN						
203-931.000-699.202	Transfer IN from Major St Fd		225,000	225,000	225,000	
203-931.000-699.204	Transfer IN from Municipal Street Fund	500,000	590,955	590,955	590,955	250,000
Totals for dept 931.000 - Transfers IN		500,000	815,955	815,955	815,955	250,000
TOTAL ESTIMATED REVENUES		740,961	1,052,503	957,418	1,055,865	519,077

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 228.000 - Information Technology						
203-228.000-801.000	Contractual Services	421	700	465	532	700
Totals for dept 228.000 - Information Technology		421	700	465	532	700
Dept 429.000 - Occupational Safety						
203-429.000-702.000	Wages	15	32	16	16	32
203-429.000-704.100	FICA - Employer's Share	1	2	1	1	2
203-429.000-704.200	Medicare - Employer's Share		1		1	1
203-429.000-705.000	Medical Insurance - ER	9	18	9	9	18
203-429.000-705.100	Vision Benefits		1		1	1
203-429.000-705.200	Dental Benefits	1	1	1	1	1
203-429.000-706.000	Life Insurance - ER cost		1		1	1
203-429.000-707.000	Retirement Contributions-ER	1	3	2	2	3
203-429.000-707.100	Health Care Savings Plan - ER	1	2	1	1	2
203-429.000-708.000	Sick & Accident Premiums-ER	1	2	1	1	2
203-429.000-941.000	Equipment Rental	7				
Totals for dept 429.000 - Occupational Safety		36	63	31	34	63
Dept 449.500 - Right of Way - General						
203-449.500-930.000	Repairs and Maintenance	5,524	7,000		6,978	3,500
Totals for dept 449.500 - Right of Way - General		5,524	7,000		6,978	3,500
Dept 449.501 - Right of Way - Storms						
203-449.501-930.000	Repairs and Maintenance		1,000		1,000	1,000
Totals for dept 449.501 - Right of Way - Storms			1,000		1,000	1,000
Dept 454.000 - STREETS PROJECTS						
203-454.000-801.000	Contractual Services		908,000	907,574	908,000	
203-454.000-801.400	Design Engineering	62,861	112,000	111,498	112,000	24,000
203-454.000-801.450	Construction Engineering	138,835	220,792	179,948	220,000	20,000
Totals for dept 454.000 - STREETS PROJECTS		201,696	1,240,792	1,199,020	1,240,000	44,000
Dept 455.000 - Local Street Projects						
203-455.000-801.450-455.100	Construction Engineering			769	769	
203-455.000-801.450-455.101	Construction Engineering			3,326	2,206	

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Totals for dept 455.000 - Local Street Projects				4,095	2,975	
Dept 463.000 - Routine Maint - Streets						
203-463.000-702.000	Wages	32,059	32,166	23,796	31,099	28,871
203-463.000-704.100	FICA - Employer's Share	2,004	2,004	1,489	1,945	1,801
203-463.000-704.200	Medicare - Employer's Share	468	469	348	455	421
203-463.000-705.000	Medical Insurance - ER	6,747	5,400	3,969	5,618	5,523
203-463.000-705.100	Vision Benefits	53	50	31	46	42
203-463.000-705.200	Dental Benefits	662	627	396	577	523
203-463.000-706.000	Life Insurance - ER cost	85	180	129	180	200
203-463.000-707.000	Retirement Contributions-ER	3,216	3,300	2,848	2,988	2,461
203-463.000-707.100	Health Care Savings Plan - ER	561	660	498	480	516
203-463.000-708.000	Sick & Accident Premiums-ER	606	300	176	526	243
203-463.000-801.000	Contractual Services	225	5,000	250	284	4,000
203-463.000-910.500	Workers Comp Insurance	1,280	1,376	(714)	662	1,376
203-463.000-930.000	Repairs and Maintenance	148,622	100,000	45,650	75,000	100,000
203-463.000-941.000	Equipment Rental	32,856	35,000	34,058	32,000	35,000
Totals for dept 463.000 - Routine Maint - Streets		229,444	186,532	112,924	151,860	180,977
Dept 463.503 - Local Streets Rehab						
203-463.503-801.000	Contractual Services	350	400		400	250,000
203-463.503-900.000	Printing and Publishing	50				
Totals for dept 463.503 - Local Streets Rehab		400	400		400	250,000
Dept 474.000 - Traffic Services						
203-474.000-702.000	Wages	5,101	3,800	3,397	4,463	3,647
203-474.000-704.100	FICA - Employer's Share	319	240	213	279	226
203-474.000-704.200	Medicare - Employer's Share	75	60	50	65	53
203-474.000-705.000	Medical Insurance - ER	830	1,250	792	1,000	502
203-474.000-705.100	Vision Benefits	9	12	7	8	6
203-474.000-705.200	Dental Benefits	115	140	88	90	70
203-474.000-706.000	Life Insurance - ER cost	14	42	26	30	26
203-474.000-707.000	Retirement Contributions-ER	434	380	336	361	245
203-474.000-707.100	Health Care Savings Plan - ER	88	140	86	100	52
203-474.000-708.000	Sick & Accident Premiums-ER	115	58	35	88	33
203-474.000-726.000	Supplies	1,617	1,000	67	500	500
203-474.000-801.000	Contractual Services	12,184	10,000	4,767	7,500	7,500
203-474.000-941.000	Equipment Rental	2,790	3,000	2,619	3,077	3,000

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Totals for dept 474.000 - Traffic Services		23,691	20,122	12,483	17,561	15,860
Dept 478.000 - Snow & Ice Removal						
203-478.000-702.000	Wages	16,513	11,142	16,154	19,984	17,659
203-478.000-704.100	FICA - Employer's Share	1,033	691	1,020	1,245	1,095
203-478.000-704.200	Medicare - Employer's Share	242	162	239	291	256
203-478.000-705.000	Medical Insurance - ER	2,372	1,900	3,446	4,000	4,098
203-478.000-705.100	Vision Benefits	17	1,500	26	27	32
203-478.000-705.200	Dental Benefits	220	170	337	350	403
203-478.000-706.000	Life Insurance - ER cost	20	75	108	120	135
203-478.000-707.000	Retirement Contributions-ER	1,287	1,025	1,459	1,530	1,405
203-478.000-707.100	Health Care Savings Plan - ER	139	220	347	375	274
203-478.000-708.000	Sick & Accident Premiums-ER	217	92	135	150	163
203-478.000-726.000	Supplies	23,785	20,000	21,623	21,623	22,000
203-478.000-801.000	Contractual Services	3,272	3,000			2,000
203-478.000-941.000	Equipment Rental	17,533	15,000	18,864	19,000	19,000
Totals for dept 478.000 - Snow & Ice Removal		66,650	54,977	63,758	68,695	68,520
Dept 482.000 - Administrative						
203-482.000-702.000	Wages	9,621	10,020	8,654	9,364	10,321
203-482.000-704.100	FICA - Employer's Share	597	651	537	581	673
203-482.000-704.200	Medicare - Employer's Share	140	152	126	136	157
203-482.000-705.000	Medical Insurance - ER	858	867	701	819	872
203-482.000-705.100	Vision Benefits	5	5	4	5	5
203-482.000-705.200	Dental Benefits	60	57	48	58	57
203-482.000-706.000	Life Insurance - ER cost	43	41	42	42	53
203-482.000-707.000	Retirement Contributions-ER	962	1,049	865	936	1,086
203-482.000-707.100	Health Care Savings Plan - ER	385	420	346	375	434
203-482.000-708.000	Sick & Accident Premiums-ER	142	129	58	138	64
Totals for dept 482.000 - Administrative		12,813	13,391	11,381	12,454	13,722
Dept 538.500 - Intercommunity storm drains						
203-538.500-801.700	Storm/Wtr Shed Permit Fees	6,422	7,000	7,077	6,606	7,000
203-538.500-803.000	Drain Repairs	179	5,800	2,851	3,000	5,800
Totals for dept 538.500 - Intercommunity storm drains		6,601	12,800	9,928	9,606	12,800
TOTAL APPROPRIATIONS		547,276	1,537,777	1,414,085	1,512,095	591,142

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 203		193,685	(485,274)	(456,667)	(456,230)	(72,065)
BEGINNING FUND BALANCE		671,470	615,152	615,152	615,152	158,922
FUND BALANCE ADJUSTMENTS		(250,001)				
ENDING FUND BALANCE		615,154	129,878	158,485	158,922	86,857

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 204 - MUNICIPAL STREET FUND						
ESTIMATED REVENUES						
Dept 000.000 - General						
204-000.000-402.204	Current Tax Revenue Local St Millage	814,007	825,571	825,571	825,571	859,377
204-000.000-412.000	Delinquent Tax Revenue	634	100	26	35	100
204-000.000-433.000	St-Charge in Lieu	3,549	1,700		1,700	500
204-000.000-573.000	LCSA Share Taxes PA 80	28,831	10,535	10,535	13,122	10,500
204-000.000-664.000	Interest Income	71,240	43,000	34,923	43,000	43,000
Totals for dept 000.000 - General		918,261	880,906	871,055	883,428	913,477
TOTAL ESTIMATED REVENUES		918,261	880,906	871,055	883,428	913,477

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 455.100 - CAPITAL IMPROVEMENT BOND						
204-455.100-801.000-455.200	Contractual Services	590,386	30,000	(29,590)	60,000	
204-455.100-801.400-455.200	Design Engineering	154,961				
204-455.100-801.450-455.200	Construction Engineering	(3,468)	289,256	286,755	220,000	
Totals for dept 455.100 - CAPITAL IMPROVEMENT BOND		741,879	319,256	257,165	280,000	
Dept 905.000 - Debt Service						
204-905.000-991.204	CAP IMP BOND PRINCIPAL PMT	235,000	255,000	255,000	255,000	275,000
204-905.000-991.354	GO Tax Bond 2017 Principal Payment	162,374	165,550	165,550	165,500	169,400
204-905.000-995.204	CAP IMP BOND INTEREST PMT	128,000	241,500	241,500	241,500	240,000
204-905.000-995.354	GO Tax Bond 2017 Interest Expense	13,088	9,046	9,046	9,046	4,659
204-905.000-995.455	GO TAX BOND 2023 INTEREST PAYMENT	124,857				
204-905.000-996.354	GO Tax Bond 2017 Agent Fees	385				
Totals for dept 905.000 - Debt Service		663,704	671,096	671,096	671,046	689,059
Dept 965.000 - Transfers Out						
204-965.000-998.203	Trf Out to Local Street Fund	500,000	590,955	590,955	590,955	250,000
Totals for dept 965.000 - Transfers Out		500,000	590,955	590,955	590,955	250,000
TOTAL APPROPRIATIONS		1,905,583	1,581,307	1,519,216	1,542,001	939,059
NET OF REVENUES/APPROPRIATIONS - FUND 204		(987,322)	(700,401)	(648,161)	(658,573)	(25,582)
BEGINNING FUND BALANCE		2,368,289	1,630,969	1,630,969	1,630,969	972,396
FUND BALANCE ADJUSTMENTS		250,002				
ENDING FUND BALANCE		1,630,969	930,568	982,808	972,396	946,814

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 226 - Garbage Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
226-000.000-402.000	Current Tax Revenue	493,452	514,057	514,057	514,057	551,262
226-000.000-412.000	Delinquent Tax Revenue	406	330	333	350	330
226-000.000-433.000	St-Charge in Lieu	1,417	500		500	500
226-000.000-445.000	Late Payment Interest Revenue	5,315	3,000	4,001	4,001	4,000
226-000.000-573.000	LCSA Share Taxes PA 80 2014/2016 Fwd	18,436	18,000	6,758	8,404	18,000
226-000.000-664.000	Interest Income	19,137	22,000	26,188	29,000	23,000
Totals for dept 000.000 - General		538,163	557,887	551,337	556,312	597,092
Dept 253.000 - Treasurer						
226-253.000-677.000	Reimbursements	120				
Totals for dept 253.000 - Treasurer		120				
TOTAL ESTIMATED REVENUES		538,283	557,887	551,337	556,312	597,092

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101.000 - Council						
226-101.000-702.000	Wages	2,205	2,187	1,823	2,168	2,187
226-101.000-704.100	FICA - Employer's Share	137	136	113	134	136
226-101.000-704.200	Medicare - Employer's Share	32	32	26	31	32
226-101.000-726.000	Supplies	124	125	75	100	125
226-101.000-910.200	General Liability Insurance	993	1,105	1,105	1,254	1,110
226-101.000-910.500	Workers Comp Insurance		3			3
226-101.000-960.000	Education and Training	452	500	457	570	500
Totals for dept 101.000 - Council		3,943	4,088	3,599	4,257	4,093
Dept 172.000 - Executive						
226-172.000-702.000	Wages	5,610	5,842	5,046	5,460	6,018
226-172.000-704.100	FICA - Employer's Share	379	377	344	367	390
226-172.000-704.200	Medicare - Employer's Share	89	88	80	86	91
226-172.000-705.000	Medical Insurance - ER	1,129	1,132	905	1,081	1,118
226-172.000-705.100	Vision Benefits	8	8	6	8	8
226-172.000-705.200	Dental Benefits	102	97	81	98	97
226-172.000-706.000	Life Insurance - ER cost	24	23	23	23	29
226-172.000-707.000	Retirement Contributions-ER	611	608	554	592	629
226-172.000-707.100	Health Care Savings Plan - ER	244	243	222	237	252
226-172.000-708.000	Sick & Accident Premiums-ER	79	75	32	35	35
226-172.000-801.000	Contractual Services	778	775	700	775	775
226-172.000-850.000	Communications	10	10	10	9	10
226-172.000-910.200	General Liability Insurance	982	1,108	1,108	1,108	1,110
226-172.000-910.500	Workers Comp Insurance	71	51	(40)	11	51
226-172.000-940.000	Vehicle and Travel Expense	490	610	552	510	486
226-172.000-960.000	Education and Training	(16)	50		50	50
Totals for dept 172.000 - Executive		10,590	11,097	9,623	10,450	11,149
Dept 215.000 - Administration and Clerk						
226-215.000-702.000	Wages	693	721	714	740	743
226-215.000-704.100	FICA - Employer's Share	43	45	44	45	46
226-215.000-704.200	Medicare - Employer's Share	10	10	10	10	11
226-215.000-706.000	Life Insurance - ER cost	4	5	4	4	6
226-215.000-707.000	Retirement Contributions-ER	56	72	49	54	74

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
226-215.000-707.100	Health Care Savings Plan - ER	28	29	19	27	30
226-215.000-708.000	Sick & Accident Premiums-ER	16	13	5	15	7
226-215.000-726.000	Supplies	64	65	11	50	65
226-215.000-745.000	Postage	640	650	205	200	650
226-215.000-801.000	Contractual Services	1,118	1,100	823	1,100	1,100
226-215.000-850.000	Communications	25		25	25	25
226-215.000-900.000	Printing and Publishing	905	750	998	850	850
226-215.000-960.000	Education and Training	83	600	391	400	600
226-215.000-976.000	Equipment		50		50	50
Totals for dept 215.000 - Administration and Clerk		3,685	4,110	3,298	3,570	4,257
Dept 228.000 - Information Technology						
226-228.000-726.000	Supplies	455	300	280	300	300
226-228.000-801.000	Contractual Services	1,905	1,500	1,968	1,453	1,500
226-228.000-976.000	Equipment	44				
Totals for dept 228.000 - Information Technology		2,404	1,800	2,248	1,753	1,800
Dept 253.000 - Treasurer						
226-253.000-702.000	Wages	6,351	6,495	4,608	6,617	7,364
226-253.000-704.100	FICA - Employer's Share	411	403	295	428	457
226-253.000-704.200	Medicare - Employer's Share	96	94	69	94	107
226-253.000-705.000	Medical Insurance - ER	1,692	2,043	1,402	1,641	2,612
226-253.000-705.100	Vision Benefits	9	10	7	9	10
226-253.000-705.200	Dental Benefits	97	117	78	94	117
226-253.000-706.000	Life Insurance - ER cost	25	24	36	35	59
226-253.000-707.000	Retirement Contributions-ER	556	586	365	590	664
226-253.000-707.100	Health Care Savings Plan - ER	163	96	146	164	96
226-253.000-708.000	Sick & Accident Premiums-ER	140	115	43	144	58
226-253.000-726.000	Supplies	295	300	133	328	300
226-253.000-745.000	Postage	202	200	168	200	200
226-253.000-801.000	Contractual Services	13,242	13,160	11,817	14,904	13,160
226-253.000-803.000	Drain Repairs		50			
226-253.000-805.000	Bank Fees	23				
226-253.000-900.000	Printing and Publishing		10		10	10
226-253.000-910.300	Insurance and Bonds		15		15	15
226-253.000-940.000	Vehicle and Travel Expense	84	120	25	50	120
226-253.000-960.000	Education and Training	192	400	707	800	400
Totals for dept 253.000 - Treasurer		23,578	24,238	19,899	26,123	25,749

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 265.000 - Facilities - City Hall						
226-265.000-702.000	Wages	1,010	1,016	1,020	1,022	932
226-265.000-704.100	FICA - Employer's Share	64	63	64	65	58
226-265.000-704.200	Medicare - Employer's Share	15	15	15	15	14
226-265.000-705.000	Medical Insurance - ER	155	185	114	163	97
226-265.000-705.100	Vision Benefits	1	2	1	1	1
226-265.000-705.200	Dental Benefits	15	22	12	15	10
226-265.000-706.000	Life Insurance - ER cost	2	2	4	2	3
226-265.000-707.000	Retirement Contributions-ER	76	78	74	78	40
226-265.000-707.100	Health Care Savings Plan - ER	18	15	18	18	7
226-265.000-708.000	Sick & Accident Premiums-ER	13	16	7	13	4
226-265.000-726.000	Supplies	220	200	173	168	200
226-265.000-850.000	Communications	1,668	1,500	1,546	1,612	1,500
226-265.000-910.100	Property Insurance	284	315	307	358	325
226-265.000-910.500	Workers Comp Insurance		29		29	29
226-265.000-920.000	Utilities	1,082	1,000	914	1,032	1,000
226-265.000-930.000	Repairs and Maintenance	561	7,000	516	503	6,000
CONTRIBUTION TO CITY HALL ROOF						
226-265.000-941.000	Equipment Rental		100		100	100
Totals for dept 265.000 - Facilities - City Hall		5,184	11,558	4,785	5,194	10,320
Dept 528.000 - Sanitation Collection						
226-528.000-702.000	Wages	4,020	5,270	2,768	3,699	3,981
226-528.000-704.100	FICA - Employer's Share	250	333	172	231	254
226-528.000-704.200	Medicare - Employer's Share	58	74	40	54	59
226-528.000-705.000	Medical Insurance - ER	934	799	397	400	619
226-528.000-705.100	Vision Benefits	9	6	3	4	4
226-528.000-705.200	Dental Benefits	90	69	32	50	50
226-528.000-706.000	Life Insurance - ER cost	17	17	16	18	23
226-528.000-707.000	Retirement Contributions-ER	375	386	261	351	378
226-528.000-707.100	Health Care Savings Plan - ER	108	143	98	101	120
226-528.000-708.000	Sick & Accident Premiums-ER	99	81	21	25	28
226-528.000-801.000	Contractual Services	316,282	323,650	269,662	323,650	402,732
226-528.000-910.500	Workers Comp Insurance	427	459	(238)	221	459
226-528.000-941.000	Equipment Rental	7,887	6,200	2,815	5,000	6,200
Totals for dept 528.000 - Sanitation Collection		330,556	337,487	276,047	333,804	414,907

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 530.000 - Wood Chipping						
226-530.000-702.000	Wages	30,517	31,286	21,062	25,249	31,971
226-530.000-704.100	FICA - Employer's Share	1,903	1,946	1,319	1,576	1,990
226-530.000-704.200	Medicare - Employer's Share	445	455	309	368	465
226-530.000-705.000	Medical Insurance - ER	5,915	5,466	3,015	5,045	4,796
226-530.000-705.100	Vision Benefits	47	44	30	30	43
226-530.000-705.200	Dental Benefits	630	542	377	375	530
226-530.000-706.000	Life Insurance - ER cost	84	150	120	100	210
226-530.000-707.000	Retirement Contributions-ER	5,849	7,000	6,114	7,000	5,298
226-530.000-707.100	Health Care Savings Plan - ER	484	520	468	396	501
226-530.000-708.000	Sick & Accident Premiums-ER	591	469	186	200	260
226-530.000-726.000	Supplies	315	150	24	150	150
226-530.000-801.000	Contractual Services	101	100	37	42	100
226-530.000-910.500	Workers Comp Insurance	427	475	(238)	237	459
226-530.000-930.000	Repairs and Maintenance	1,471	1,400	957	1,270	1,400
226-530.000-941.000	Equipment Rental	33,681	32,000	23,824	25,000	30,000
Totals for dept 530.000 - Wood Chipping		82,460	82,003	57,604	67,038	78,173
Dept 782.000 - Facilities - Abrams Park						
226-782.000-702.000	Wages	6,351	7,193	5,374	5,769	7,278
226-782.000-704.100	FICA - Employer's Share	398	446	338	362	451
226-782.000-704.200	Medicare - Employer's Share	93	104	79	85	106
226-782.000-705.000	Medical Insurance - ER	1,124	1,079	851	1,079	1,075
226-782.000-705.100	Vision Benefits	11	10	7	9	9
226-782.000-705.200	Dental Benefits	125	119	84	80	118
226-782.000-706.000	Life Insurance - ER cost	13	30	22	25	37
226-782.000-707.000	Retirement Contributions-ER	388	550	389	425	436
226-782.000-707.100	Health Care Savings Plan - ER	68	120	84	75	76
226-782.000-708.000	Sick & Accident Premiums-ER	102	101	40	40	46
226-782.000-941.000	Equipment Rental	1,201	1,500	1,008	1,105	1,500
Totals for dept 782.000 - Facilities - Abrams Park		9,874	11,252	8,276	9,054	11,132
Dept 783.000 - Facilities - Elms Rd Park						
226-783.000-702.000	Wages	8,881	9,838	7,506	8,111	11,288
226-783.000-704.100	FICA - Employer's Share	555	610	471	507	700
226-783.000-704.200	Medicare - Employer's Share	130	143	110	119	164
226-783.000-705.000	Medical Insurance - ER	1,353	1,463	1,019	1,200	1,227
226-783.000-705.100	Vision Benefits	13	13	8	13	12

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
226-783.000-705.200	Dental Benefits	150	158	102	140	146
226-783.000-706.000	Life Insurance - ER cost	15	40	26	43	46
226-783.000-707.000	Retirement Contributions-ER	491	700	483	500	541
226-783.000-707.100	Health Care Savings Plan - ER	83	129	99	90	93
226-783.000-708.000	Sick & Accident Premiums-ER	123	135	48	55	57
226-783.000-941.000	Equipment Rental	1,730	2,000	1,203	1,612	2,000
Totals for dept 783.000 - Facilities - Elms Rd Park		13,524	15,229	11,075	12,390	16,274
TOTAL APPROPRIATIONS		485,798	502,862	396,454	473,633	577,854
NET OF REVENUES/APPROPRIATIONS - FUND 226		52,485	55,025	154,883	82,679	19,238
BEGINNING FUND BALANCE		444,743	497,235	497,235	497,235	579,914
FUND BALANCE ADJUSTMENTS		1				
ENDING FUND BALANCE		497,229	552,260	652,118	579,914	599,152

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 248 - Downtown Development Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
248-000.000-402.000	Current Tax Revenue	211,644	204,216	204,217	204,217	231,392
248-000.000-664.000	Interest Income	4,345	8,500	10,670	9,500	9,000
Totals for dept 000.000 - General		215,989	212,716	214,887	213,717	240,392
Dept 728.000 - Economic Development						
248-728.000-551.000	Other State Grant Revenue	20,000				
248-728.000-584.000	GRANTS FROM PRIVATE ENTITIES		225,000	40,000	40,000	185,000
	MSHDA GRANT, CROWDFUNDING					
248-728.000-645.000	EV CHARGER REVENUE		1,600	897	1,000	1,500
248-728.000-675.000	Miscellaneous			75	75	100
Totals for dept 728.000 - Economic Development		20,000	226,600	40,972	41,075	186,600
TOTAL ESTIMATED REVENUES		235,989	439,316	255,859	254,792	426,992

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 000.000 - General						
248-000.000-702.000	DDA WAGES	392	800	1,033	900	900
248-000.000-704.100	FICA - Employer's Share	24	50	64	60	60
248-000.000-704.200	Medicare - Employer's Share	6	12	15	14	14
248-000.000-705.000	Medical Insurance - ER	180	200	177	180	180
248-000.000-705.100	Vision Benefits	2	3	2	3	3
248-000.000-705.200	Dental Benefits	19	40	27	30	30
248-000.000-706.000	Life Insurance - ER cost	2	20	8	15	15
248-000.000-707.000	Retirement Contributions-ER	39	80	89	95	95
248-000.000-707.100	Health Care Savings Plan - ER	14	30	25	30	30
248-000.000-708.000	Sick & Accident Premiums-ER	15	30	10	15	15
248-000.000-941.000	Equipment Rental	142		376	380	380
Totals for dept 000.000 - General		835	1,265	1,826	1,722	1,722
Dept 173.000 - DDA Administration						
248-173.000-726.000	Supplies	60				
248-173.000-745.000	Postage		100		100	100
248-173.000-801.000	Contractual Services		5,000		5,000	5,000
248-173.000-825.000	Admin Services	10,000	10,000	10,000	10,000	10,000
CITY OVERHEAD						
248-173.000-961.000	Miscellaneous	4,973	4,500	6,663	6,000	6,000
Totals for dept 173.000 - DDA Administration		15,033	19,600	16,663	21,100	21,100
Dept 728.000 - Economic Development						
248-728.000-801.000	Contractual Services	21,544	35,000	30,413	35,000	35,000
248-728.000-910.100	Property Insurance			873	873	873
248-728.000-920.100	Electricity			849	1,000	1,000
248-728.000-961.000	Miscellaneous	1,462	75,000	11,972	60,000	81,000
CHURCH MAINTENANCE, MARKETING						
248-728.000-976.000	Equipment		1,000		1,000	1,000
Totals for dept 728.000 - Economic Development		23,006	111,000	44,107	97,873	118,873
Dept 728.002 - Streetscape						
248-728.002-726.000	Supplies	29,600	400,000	15	200,000	210,102
HOLLAND SQUARE						

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
248-728.002-801.000	Contractual Services	20,000				100,000
	WAYFINDING, FLOWERS, DECORATIONS					
Totals for dept 728.002 - Streetscape		49,600	400,000	15	200,000	310,102
Dept 728.003 - Facade Program						
248-728.003-801.000	Contractual Services		10,000		10,000	20,000
	8013 MILLER AND MURAL					
Totals for dept 728.003 - Facade Program			10,000		10,000	20,000
Dept 728.004 - Family Movie Night						
248-728.004-726.000	Supplies	965	2,000	75	1,124	2,000
248-728.004-801.000	Contractual Services	3,340	4,000	2,065	3,776	4,000
248-728.004-968.000	Depreciation Expense	2,486				
Totals for dept 728.004 - Family Movie Night		6,791	6,000	2,140	4,900	6,000
TOTAL APPROPRIATIONS		95,265	547,865	64,751	335,595	477,797
NET OF REVENUES/APPROPRIATIONS - FUND 248		140,724	(108,549)	191,108	(121,878)	(50,805)
BEGINNING FUND BALANCE		232,617	373,343	373,343	373,343	251,465
ENDING FUND BALANCE		373,341	264,794	564,451	251,465	200,660

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 401 - Capital Project Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
401-000.000-664.000	Interest Income	9	16	14	15	16
Totals for dept 000.000 - General		9	16	14	15	16
Dept 931.000 - Transfers IN						
401-931.000-699.101	Transfer In from Genl Fund	47,500	47,500	47,500	47,500	47,500
Totals for dept 931.000 - Transfers IN		47,500	47,500	47,500	47,500	47,500
TOTAL ESTIMATED REVENUES		47,509	47,516	47,514	47,515	47,516

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 265.000 - Facilities - City Hall						
401-265.000-982.000	Bldg Construction		24,000			24,000
Totals for dept 265.000 - Facilities - City Hall			24,000			24,000
TOTAL APPROPRIATIONS			24,000			24,000
NET OF REVENUES/APPROPRIATIONS - FUND 401						
BEGINNING FUND BALANCE		47,509	23,516	47,514	47,515	23,516
FUND BALANCE ADJUSTMENTS		(5,000)	102,510	102,510	102,510	150,025
ENDING FUND BALANCE		102,510	126,026	150,024	150,025	173,541

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 402 - Fire Equip Replacement Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
402-000.000-664.000	Interest Income	4,142	9,000	10,891	9,800	9,200
Totals for dept 000.000 - General		4,142	9,000	10,891	9,800	9,200
Dept 931.000 - Transfers IN						
402-931.000-699.101	Transfer In from Genl Fund	155,000	155,000	155,000	155,000	155,000
Totals for dept 931.000 - Transfers IN		155,000	155,000	155,000	155,000	155,000
TOTAL ESTIMATED REVENUES		159,142	164,000	165,891	164,800	164,200

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 336.000 - Fire Department						
402-336.000-976.000	Equipment	107,012				
Totals for dept 336.000 - Fire Department		107,012				
TOTAL APPROPRIATIONS		107,012				
NET OF REVENUES/APPROPRIATIONS - FUND 402		52,130	164,000	165,891	164,800	164,200
BEGINNING FUND BALANCE		117,932	170,062	170,062	170,062	334,862
ENDING FUND BALANCE		170,062	334,062	335,953	334,862	499,062

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 590 - Sanitary Sewer Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
590-000.000-664.000	Interest Income	91,420	80,000	78,487	80,000	75,000
Totals for dept 000.000 - General		91,420	80,000	78,487	80,000	75,000
Dept 253.000 - Treasurer						
590-253.000-677.000	Reimbursements	300				
Totals for dept 253.000 - Treasurer		300				
Dept 536.000 - Sewer System						
590-536.000-601.000	Metered Services	532,138	532,150	399,604	532,150	532,150
590-536.000-605.000	Sewer Fees	826,125	828,200	621,773	828,200	828,200
590-536.000-606.000	Sewer Inspection Fees	70	200		200	
590-536.000-607.000	Tap Fees	1,600	500	100	500	500
590-536.000-658.000	Penalty - Late Fee	8,034	8,000	7,141	8,000	6,000
Totals for dept 536.000 - Sewer System		1,367,967	1,369,050	1,028,618	1,369,050	1,366,850
TOTAL ESTIMATED REVENUES		1,459,687	1,449,050	1,107,105	1,449,050	1,441,850

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101.000 - Council						
590-101.000-702.000	Wages	5,513	5,467	4,557	5,420	5,467
590-101.000-704.100	FICA - Employer's Share	342	339	282	336	339
590-101.000-704.200	Medicare - Employer's Share	80	79	66	78	79
590-101.000-726.000	Supplies	310	250	172	200	250
590-101.000-910.200	General Liability Insurance	2,489	2,763	2,762	2,762	2,765
590-101.000-910.500	Workers Comp Insurance		7		7	7
590-101.000-960.000	Education and Training	1,129	1,600	1,143	1,426	1,500
Totals for dept 101.000 - Council		9,863	10,505	8,982	10,229	10,407
Dept 172.000 - Executive						
590-172.000-702.000	Wages	22,440	23,569	20,183	21,841	24,074
590-172.000-704.100	FICA - Employer's Share	1,522	1,508	1,381	1,475	1,560
590-172.000-704.200	Medicare - Employer's Share	356	353	323	345	365
590-172.000-705.000	Medical Insurance - ER	4,517	4,529	3,620	4,323	4,473
590-172.000-705.100	Vision Benefits	33	31	25	32	31
590-172.000-705.200	Dental Benefits	407	386	322	394	386
590-172.000-706.000	Life Insurance - ER cost	96	91	92	93	118
590-172.000-707.000	Retirement Contributions-ER	2,454	2,433	2,227	2,380	2,515
590-172.000-707.100	Health Care Savings Plan - ER	982	973	891	952	1,006
590-172.000-708.000	Sick & Accident Premiums-ER	317	299	128	308	142
590-172.000-801.000	Contractual Services	3,896	4,000	1,749	4,000	4,000
590-172.000-910.200	General Liability Insurance	2,456	2,769	2,769	2,769	2,770
590-172.000-910.500	Workers Comp Insurance	142	160	(79)	81	126
590-172.000-940.000	Vehicle and Travel Expense	2,105	2,400	2,254	2,400	2,430
590-172.000-960.000	Education and Training	(40)	150		150	150
590-172.000-961.000	Miscellaneous	60				
Totals for dept 172.000 - Executive		41,743	43,651	35,885	41,543	44,146
Dept 215.000 - Administration and Clerk						
590-215.000-702.000	Wages	6,926	9,012	7,140	9,000	9,465
590-215.000-704.100	FICA - Employer's Share	429	559	443	550	587
590-215.000-704.200	Medicare - Employer's Share	100	131	104	125	137
590-215.000-706.000	Life Insurance - ER cost	44	45	37	42	59
590-215.000-707.000	Retirement Contributions-ER	555	721	486	539	743

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
590-215.000-707.100	Health Care Savings Plan - ER	277	289	195	270	297
590-215.000-708.000	Sick & Accident Premiums-ER	158	128	53	60	71
590-215.000-726.000	Supplies	160	175	111	175	175
590-215.000-745.000	Postage	1,601	1,000	531	1,000	1,000
590-215.000-801.000	Contractual Services	2,727	3,000	2,058	3,418	3,000
590-215.000-850.000	Communications	64		64	80	100
590-215.000-900.000	Printing and Publishing	2,262	1,875	2,495	2,407	2,000
590-215.000-960.000	Education and Training	206	1,500	846	1,200	1,200
590-215.000-976.000	Equipment		125			125
Totals for dept 215.000 - Administration and Clerk		15,509	18,560	14,563	18,866	18,959
Dept 228.000 - Information Technology						
590-228.000-726.000	Supplies	1,138	1,000	700	850	1,000
590-228.000-801.000	Contractual Services	6,051	6,000	6,309	5,259	6,000
590-228.000-976.000	Equipment	110				
Totals for dept 228.000 - Information Technology		7,299	7,000	7,009	6,109	7,000
Dept 253.000 - Treasurer						
590-253.000-702.000	Wages	39,989	38,000	37,480	44,722	39,282
590-253.000-704.100	FICA - Employer's Share	2,831	2,400	2,358	2,836	2,435
590-253.000-704.200	Medicare - Employer's Share	662	550	552	663	570
590-253.000-705.000	Medical Insurance - ER	11,937	9,800	9,612	9,800	10,574
590-253.000-705.100	Vision Benefits	67	52	53	50	44
590-253.000-705.200	Dental Benefits	740	600	595	550	490
590-253.000-706.000	Life Insurance - ER cost	219	270	282	260	259
590-253.000-707.000	Retirement Contributions-ER	3,672	3,000	2,870	3,740	3,151
590-253.000-707.100	Health Care Savings Plan - ER	1,295	1,200	1,236	1,264	323
590-253.000-708.000	Sick & Accident Premiums-ER	1,011	550	358	500	276
590-253.000-726.000	Supplies	625	750	282	600	650
590-253.000-745.000	Postage	502	500	419	500	500
590-253.000-801.000	Contractual Services	28,777	32,900	29,552	31,789	33,000
590-253.000-805.000	Bank Fees	57	125		72	125
590-253.000-900.000	Printing and Publishing		20		20	20
590-253.000-910.300	Insurance and Bonds		39		39	40
590-253.000-940.000	Vehicle and Travel Expense	210	300	63	232	300
590-253.000-960.000	Education and Training	491	1,000	1,768	2,000	1,750
Totals for dept 253.000 - Treasurer		93,085	92,056	87,480	99,637	93,789

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 265.000 - Facilities - City Hall						
590-265.000-702.000	Wages	2,533	2,557	2,431	2,564	2,321
590-265.000-704.100	FICA - Employer's Share	159	159	152	161	144
590-265.000-704.200	Medicare - Employer's Share	37	37	35	38	34
590-265.000-705.000	Medical Insurance - ER	363	467	286	250	241
590-265.000-705.100	Vision Benefits	3	4	2	3	2
590-265.000-705.200	Dental Benefits	37	55	30	25	26
590-265.000-706.000	Life Insurance - ER cost	5	6	9	7	8
590-265.000-707.000	Retirement Contributions-ER	188	197	185	191	99
590-265.000-707.100	Health Care Savings Plan - ER	44	38	45	45	17
590-265.000-708.000	Sick & Accident Premiums-ER	33	40	17	33	10
590-265.000-726.000	Supplies	517	500	432	420	500
590-265.000-850.000	Communications	3,319	3,200	3,332	3,045	3,200
590-265.000-910.100	Property Insurance	705	768	768	768	770
590-265.000-910.500	Workers Comp Insurance	71	72	(40)	32	72
590-265.000-920.000	Utilities	2,704	2,468	2,286	2,580	2,500
590-265.000-930.000	Repairs and Maintenance	1,452	17,000	1,347	1,500	17,000
INCLUDES 15,000 CITY HALL ROOF CONTRIBUTION						
590-265.000-941.000	Equipment Rental		350		350	350
Totals for dept 265.000 - Facilities - City Hall		12,170	27,918	11,317	12,012	27,294
Dept 536.000 - Sewer System						
590-536.000-702.000	Wages	40,502	46,723	40,702	41,392	39,744
590-536.000-704.100	FICA - Employer's Share	2,532	2,969	2,548	2,585	2,545
590-536.000-704.200	Medicare - Employer's Share	592	694	596	605	595
590-536.000-705.000	Medical Insurance - ER	6,362	6,480	4,721	4,500	4,841
590-536.000-705.100	Vision Benefits	58	56	42	35	40
590-536.000-705.200	Dental Benefits	734	691	523	400	486
590-536.000-706.000	Life Insurance - ER cost	170	180	230	200	240
590-536.000-707.000	Retirement Contributions-ER	3,973	4,495	4,096	4,030	4,008
590-536.000-707.100	Health Care Savings Plan - ER	1,359	1,405	1,301	1,370	1,287
590-536.000-708.000	Sick & Accident Premiums-ER	826	714	317	350	295
590-536.000-726.000	Supplies	687	1,000	120	500	750
590-536.000-726.200	Uniforms	2,747	2,000	2,556	2,441	2,500
590-536.000-801.000	Contractual Services	76,048	100,000	94,406	100,000	25,000
EMERGENCY SERVICES ONLY						
590-536.000-850.000	Communications	2,421	3,000	226	300	300
590-536.000-900.000	Printing and Publishing		50		50	50

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
590-536.000-910.100	Property Insurance	194	225	209	209	225
590-536.000-910.500	Workers Comp Insurance	356	411	(198)	213	411
590-536.000-924.000	Bulk Treatment Fees/Bulk Water	734,785	725,000	551,083	725,000	725,000
590-536.000-930.000	Repairs and Maintenance	8,220	21,000	35,865	40,000	40,000
	ROUTINE SMALL MAINTENANCE					
590-536.000-941.000	Equipment Rental	5,687	5,200	5,957	5,000	105,000
	ROUTINE EQUIPMENT AND PURCHASE OF JETTING TRAILER					
590-536.000-968.000	Depreciation Expense	293,790	320,000		320,000	320,000
Totals for dept 536.000 - Sewer System		1,182,043	1,242,293	745,300	1,249,180	1,273,317
Dept 537.000 - Sewer Lift Stations						
590-537.000-702.000	Wages	2,533	3,389	2,805	2,504	2,511
590-537.000-704.100	FICA - Employer's Share	162	217	179	180	163
590-537.000-704.200	Medicare - Employer's Share	38	51	42	45	38
590-537.000-705.000	Medical Insurance - ER	235	436	267	250	226
590-537.000-705.100	Vision Benefits	1	3	1	1	2
590-537.000-705.200	Dental Benefits	11	37	14	10	18
590-537.000-706.000	Life Insurance - ER cost	9	12	10	9	13
590-537.000-707.000	Retirement Contributions-ER	254	317	289	300	263
590-537.000-707.100	Health Care Savings Plan - ER	85	112	80	83	100
590-537.000-708.000	Sick & Accident Premiums-ER	28	49	14	15	16
590-537.000-726.000	Supplies		450	7	200	250
590-537.000-920.000	Utilities	4,012	3,500	3,690	3,554	3,500
590-537.000-930.000	Repairs and Maintenance	14,433	2,000	6,411	4,000	3,500
590-537.000-941.000	Equipment Rental	81	200	284	270	200
Totals for dept 537.000 - Sewer Lift Stations		21,882	10,773	14,093	11,421	10,800
Dept 542.000 - Read and Bill						
590-542.000-702.000	Wages	28,404	26,504	26,261	28,376	27,082
590-542.000-704.100	FICA - Employer's Share	1,805	1,643	1,669	1,804	1,679
590-542.000-704.200	Medicare - Employer's Share	724	384	389	804	393
590-542.000-705.000	Medical Insurance - ER	10,766	8,310	9,266	10,000	10,578
590-542.000-705.100	Vision Benefits	71	51	49	46	47
590-542.000-705.200	Dental Benefits	820	590	579	530	543
590-542.000-706.000	Life Insurance - ER cost	107	200	218	200	249
590-542.000-707.000	Retirement Contributions-ER	(95,215)	26,000	24,783	26,000	20,251
590-542.000-707.100	Health Care Savings Plan - ER	688	800	778	700	506
590-542.000-708.000	Sick & Accident Premiums-ER	796	493	311	300	246

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
590-542.000-726.000	Supplies	118	250	50	100	200
590-542.000-745.000	Postage	2,992	2,600	2,230	2,757	2,500
590-542.000-801.000	Contractual Services	495	1,000	616	1,000	1,000
590-542.000-941.000	Equipment Rental		1,000		1,000	1,000
Totals for dept 542.000 - Read and Bill		(47,429)	69,825	67,199	73,617	66,274
Dept 543.401 - Flush & TV Sewers						
590-543.401-930.000-543.401	Repairs and Maintenance		250,000		50,000	450,000
COMPLETE CLEANING AND INSPECTION						
Totals for dept 543.401 - Flush & TV Sewers			250,000		50,000	450,000
Dept 850.000 - Other Functions						
590-850.000-955.000	OPEB Expense	(2,545)	3,000		3,000	3,000
Totals for dept 850.000 - Other Functions		(2,545)	3,000		3,000	3,000
TOTAL APPROPRIATIONS		1,333,620	1,775,581	991,828	1,575,614	2,004,986
NET OF REVENUES/APPROPRIATIONS - FUND 590		126,067	(326,531)	115,277	(126,564)	(563,136)
BEGINNING FUND BALANCE		7,632,205	7,748,009	7,748,009	7,748,009	7,621,445
FUND BALANCE ADJUSTMENTS		(10,259)				
ENDING FUND BALANCE		7,748,013	7,421,478	7,863,286	7,621,445	7,058,309
NET OF REVENUES/APPROPRIATIONS - FUND 590 w/o OPEB & Depreciation (Operating Cash Flow)					196,436	(240,136)
BEGINNING FUND BALANCE					1,955,472	2,151,908
ENDING FUND BALANCE					1,955,472	1,911,772

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 591 - Water Supply Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
591-000.000-664.000	Interest Income	75,086	65,000	59,258	64,905	50,000
Totals for dept 000.000 - General		75,086	65,000	59,258	64,905	50,000
Dept 253.000 - Treasurer						
591-253.000-677.000	Reimbursements	300		38,124		
Totals for dept 253.000 - Treasurer		300		38,124		
Dept 540.000 - Water System						
591-540.000-600.000	Water Fees	673,478	675,000	508,222	675,000	675,000
591-540.000-601.000	Metered Services	1,692,532	1,693,000	1,269,377	1,693,000	1,693,000
591-540.000-602.000	Hydrant Rental	950	950	950	950	950
591-540.000-603.000	Service Fees	14,382	10,000	9,617	10,000	10,000
591-540.000-607.000	Tap Fees	11,250	3,500	8,250	8,250	7,500
591-540.000-627.000	Charges for Services	3,478	300	3,614	3,700	300
591-540.000-658.000	Penalty - Late Fee	14,271	15,000	12,916	12,500	10,000
Totals for dept 540.000 - Water System		2,410,341	2,397,750	1,812,946	2,403,400	2,396,750
TOTAL ESTIMATED REVENUES		2,485,727	2,462,750	1,910,328	2,468,305	2,446,750

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 101.000 - Council						
591-101.000-702.000	Wages	5,513	5,467	4,558	5,420	5,467
591-101.000-704.100	FICA - Employer's Share	342	339	283	336	339
591-101.000-704.200	Medicare - Employer's Share	80	79	66	79	79
591-101.000-726.000	Supplies	311	250	172	250	250
591-101.000-910.200	General Liability Insurance	2,489	2,763	2,762	2,762	2,765
591-101.000-910.500	Workers Comp Insurance		7			
591-101.000-960.000	Education and Training	1,129	1,500	1,143	1,500	1,500
Totals for dept 101.000 - Council		9,864	10,405	8,984	10,347	10,400
Dept 172.000 - Executive						
591-172.000-702.000	Wages	22,440	23,369	20,184	21,841	24,074
591-172.000-704.100	FICA - Employer's Share	1,528	1,508	1,387	1,481	1,560
591-172.000-704.200	Medicare - Employer's Share	357	353	324	346	365
591-172.000-705.000	Medical Insurance - ER	4,517	4,529	3,620	4,323	4,473
591-172.000-705.100	Vision Benefits	33	31	25	30	31
591-172.000-705.200	Dental Benefits	407	386	322	300	386
591-172.000-706.000	Life Insurance - ER cost	96	110	92	93	118
591-172.000-707.000	Retirement Contributions-ER	2,464	2,433	2,237	2,389	2,515
591-172.000-707.100	Health Care Savings Plan - ER	986	973	895	956	1,006
591-172.000-708.000	Sick & Accident Premiums-ER	317	275	128	200	142
591-172.000-801.000	Contractual Services	4,221	5,000	1,749	2,500	4,000
591-172.000-910.200	General Liability Insurance	2,456	2,769	2,769	2,769	2,770
591-172.000-910.500	Workers Comp Insurance	142	147	(79)	75	75
591-172.000-940.000	Vehicle and Travel Expense	2,203	2,650	2,351	2,046	2,268
591-172.000-960.000	Education and Training	(40)	100			100
591-172.000-961.000	Miscellaneous	60				
Totals for dept 172.000 - Executive		42,187	44,633	36,004	39,349	43,883
Dept 215.000 - Administration and Clerk						
591-215.000-702.000	Wages	6,926	9,012	7,140	9,012	9,465
591-215.000-704.100	FICA - Employer's Share	429	559	443	559	587
591-215.000-704.200	Medicare - Employer's Share	100	131	104	131	137
591-215.000-706.000	Life Insurance - ER cost	44	60	37	60	59
591-215.000-707.000	Retirement Contributions-ER	555	721	486	721	743

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
591-215.000-707.100	Health Care Savings Plan - ER	277	289	195	270	297
591-215.000-708.000	Sick & Accident Premiums-ER	158	128	52	128	71
591-215.000-726.000	Supplies	159	175	111	175	175
591-215.000-745.000	Postage	1,601	1,000	531	1,000	1,000
591-215.000-801.000	Contractual Services	2,727	3,500	2,058	3,418	3,500
591-215.000-850.000	Communications	64		64	80	100
591-215.000-900.000	Printing and Publishing	2,262	1,875	2,495	2,407	2,100
591-215.000-960.000	Education and Training	206	1,500	1,108	1,108	1,200
591-215.000-976.000	Equipment		125		125	125
Totals for dept 215.000 - Administration and Clerk		15,508	19,075	14,824	19,194	19,559
Dept 228.000 - Information Technology						
591-228.000-726.000	Supplies	1,138	1,000	700	1,000	
591-228.000-801.000	Contractual Services	6,051	6,000	6,309	5,259	6,000
591-228.000-976.000	Equipment	110				
Totals for dept 228.000 - Information Technology		7,299	7,000	7,009	6,259	6,000
Dept 253.000 - Treasurer						
591-253.000-702.000	Wages	42,390	42,843	32,134	40,796	49,799
591-253.000-704.100	FICA - Employer's Share	2,567	2,656	2,035	2,607	3,088
591-253.000-704.200	Medicare - Employer's Share	600	621	476	610	722
591-253.000-705.000	Medical Insurance - ER	9,824	12,175	7,848	9,459	13,985
591-253.000-705.100	Vision Benefits	56	59	44	54	59
591-253.000-705.200	Dental Benefits	617	654	497	594	654
591-253.000-706.000	Life Insurance - ER cost	172	275	236	260	342
591-253.000-707.000	Retirement Contributions-ER	3,233	3,597	2,331	2,500	4,202
591-253.000-707.100	Health Care Savings Plan - ER	1,092	1,000	1,021	1,076	371
591-253.000-708.000	Sick & Accident Premiums-ER	876	737	294	325	368
591-253.000-726.000	Supplies	625	750	282	300	500
591-253.000-745.000	Postage	502	500	419	500	600
591-253.000-801.000	Contractual Services	30,014	32,900	29,549	32,900	32,900
591-253.000-805.000	Bank Fees	57	125		125	100
591-253.000-900.000	Printing and Publishing		20		20	20
591-253.000-910.300	Insurance and Bonds		38		38	40
591-253.000-940.000	Vehicle and Travel Expense	210	300	63	232	250
591-253.000-960.000	Education and Training	491	1,000	1,768	1,800	1,800
Totals for dept 253.000 - Treasurer		93,326	100,250	78,997	94,196	109,800

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 265.000 - Facilities - City Hall						
591-265.000-702.000	Wages	2,533	2,453	2,431	2,564	2,221
591-265.000-704.100	FICA - Employer's Share	160	152	152	162	138
591-265.000-704.200	Medicare - Employer's Share	37	36	35	38	32
591-265.000-705.000	Medical Insurance - ER	378	462	286	395	241
591-265.000-705.100	Vision Benefits	3	4	2	3	2
591-265.000-705.200	Dental Benefits	37	54	30	37	26
591-265.000-706.000	Life Insurance - ER cost	5	6	9	6	8
591-265.000-707.000	Retirement Contributions-ER	190	196	185	193	99
591-265.000-707.100	Health Care Savings Plan - ER	44	50	45	45	17
591-265.000-708.000	Sick & Accident Premiums-ER	33	40	17	33	10
591-265.000-726.000	Supplies	517	500	432	420	500
591-265.000-850.000	Communications	3,319	3,200	3,332	3,500	3,200
591-265.000-910.100	Property Insurance	705	768	768	768	770
591-265.000-910.500	Workers Comp Insurance	71	72	(40)	32	72
591-265.000-920.000	Utilities	2,704	2,468	2,286	2,580	2,470
591-265.000-930.000	Repairs and Maintenance	1,452	17,000	1,350	1,297	17,000
INCLUDES 15,000 FOR CITY HALL ROOF						
591-265.000-941.000	Equipment Rental		350		350	350
Totals for dept 265.000 - Facilities - City Hall		12,188	27,811	11,320	12,423	27,156
Dept 540.000 - Water System						
591-540.000-702.000	Wages	121,710	138,000	122,058	114,218	164,350
591-540.000-704.100	FICA - Employer's Share	7,585	8,550	7,612	7,117	10,282
591-540.000-704.200	Medicare - Employer's Share	1,774	2,000	1,780	1,664	2,405
591-540.000-705.000	Medical Insurance - ER	24,416	25,000	21,257	24,394	28,559
591-540.000-705.100	Vision Benefits	243	260	194	237	260
591-540.000-705.200	Dental Benefits	2,863	3,200	2,425	2,756	3,214
591-540.000-706.000	Life Insurance - ER cost	380	920	879	1,000	1,257
591-540.000-707.000	Retirement Contributions-ER	(83,603)	37,000	34,437	37,000	31,154
591-540.000-707.100	Health Care Savings Plan - ER	2,799	4,000	3,626	3,800	3,465
591-540.000-708.000	Sick & Accident Premiums-ER	2,588	2,202	1,326	2,438	1,556
591-540.000-726.000	Supplies	10,774	7,000	27,143	30,000	25,000
591-540.000-726.200	Uniforms	2,747	2,500	2,538	2,700	2,500
591-540.000-801.000	Contractual Services	165,887	722,416	458,977	722,416	25,000
591-540.000-850.000	Communications	2,436	2,500	240	250	2,000
591-540.000-900.000	Printing and Publishing	1,726	500	104	500	500
591-540.000-910.100	Property Insurance	336	400	365	365	400

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
591-540.000-910.500	Workers Comp Insurance	1,351	1,389	(754)	635	1,389
591-540.000-920.000	Utilities	385	420	329	365	420
591-540.000-924.000	Bulk Treatment Fees/Bulk Water	1,487,320	1,450,000	999,574	1,450,000	1,450,000
591-540.000-930.000	Repairs and Maintenance	16,446	40,000	10,057	20,051	40,000
591-540.000-941.000	Equipment Rental	35,402	40,000	39,277	38,000	40,000
591-540.000-960.000	Education and Training	2,920	3,000	2,885	3,000	3,000
591-540.000-965.000	Claims		500		500	500
591-540.000-968.000	Depreciation Expense	340,005	400,000		400,000	400,000
Totals for dept 540.000 - Water System		2,148,490	2,891,757	1,736,329	2,863,406	2,237,211
Dept 542.000 - Read and Bill						
591-542.000-702.000	Wages	29,941	26,489	24,511	27,971	27,090
591-542.000-704.100	FICA - Employer's Share	1,868	1,642	1,554	1,738	1,680
591-542.000-704.200	Medicare - Employer's Share	134	384	364	384	393
591-542.000-705.000	Medical Insurance - ER	9,858	8,309	8,315	8,370	10,579
591-542.000-705.100	Vision Benefits	64	51	41	53	47
591-542.000-705.200	Dental Benefits	729	589	471	583	543
591-542.000-706.000	Life Insurance - ER cost	94	150	208	250	249
591-542.000-707.000	Retirement Contributions-ER	5,621	2,533	2,391	2,533	2,558
591-542.000-707.100	Health Care Savings Plan - ER	675	600	689	750	506
591-542.000-708.000	Sick & Accident Premiums-ER	734	492	207	250	246
591-542.000-726.000	Supplies	(1,125)	10,000	621	500	5,000
591-542.000-745.000	Postage	2,992	2,600	2,230	2,600	2,600
591-542.000-801.000	Contractual Services	495	500	154	315	500
591-542.000-941.000	Equipment Rental	3,311	3,600	3,277	3,538	3,600
Totals for dept 542.000 - Read and Bill		55,391	57,939	45,033	49,835	55,591
Dept 543.230 - Water Main Repair USDA Grant						
591-543.230-801.450-543.330	Construction Engineering	(145,473)	35,000	34,649	35,000	
Totals for dept 543.230 - Water Main Repair USDA Grant		(145,473)	35,000	34,649	35,000	
Dept 850.000 - Other Functions						
591-850.000-955.000	OPEB Expense	(2,060)	8,000		8,000	8,000
Totals for dept 850.000 - Other Functions		(2,060)	8,000		8,000	8,000
Dept 905.000 - Debt Service						
591-905.000-991.354	GO Tax Bond 2017 Principal Payment		49,450		49,450	50,600
591-905.000-991.543	USDA II PRINCIPAL PAYMENTS		116,000		116,000	126,000

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
591-905.000-992.200	LTGO USDA Interest Payments	143,942	166,250	143,108	143,108	134,684
591-905.000-995.354	GO Tax Bond 2017 Interest Expense	3,909	2,702	2,702	2,702	1,391
591-905.000-995.800	Debt Service Bond Interest	35,107				
591-905.000-996.354	GO Tax Bond 2017 Agent Fees	115				
591-905.000-997.USD	USDA Trf to Escrow for Bond Reserve	16,400	26,900		26,900	26,900
Totals for dept 905.000 - Debt Service		199,473	361,302	145,810	338,160	339,575
TOTAL APPROPRIATIONS		2,436,193	3,563,172	2,118,959	3,476,169	2,857,175
NET OF REVENUES/APPROPRIATIONS - FUND 591		49,534	(1,100,422)	(208,631)	(1,007,864)	(410,425)
BEGINNING FUND BALANCE		8,399,072	8,437,150	8,437,150	8,437,150	7,429,286
FUND BALANCE ADJUSTMENTS		(11,448)				
ENDING FUND BALANCE		8,437,158	7,336,728	8,228,519	7,429,286	7,018,861
NET OF REVENUES/APPROPRIATIONS - FUND 591 w/o OPEB & Depreciation (Operating Cash Flow)					(599,864)	(2,425)
BEGINNING CASH FUND BALANCE					1,743,425	1,143,561
ENDING CASH FUND BALANCE		1,743,425			1,143,561	1,141,136

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 661 - Motor Pool Fund						
ESTIMATED REVENUES						
Dept 000.000 - General						
661-000.000-664.000	Interest Income	4,785	5,100	4,659	4,900	5,100
661-000.000-667.000	Equipment Rental Income	227,430	203,200	226,601	233,665	250,500
661-000.000-673.000	Sale of Assets	14,538	20,000	3,995	20,000	25,000
	SALE OF F-350					
661-000.000-675.000	Misc.	263				
Totals for dept 000.000 - General		247,016	228,300	235,255	258,565	280,600
TOTAL ESTIMATED REVENUES		247,016	228,300	235,255	258,565	280,600

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 172.000 - Executive						
661-172.000-910.100	Property Insurance	10,023	11,000	10,927	10,927	10,930
Totals for dept 172.000 - Executive		10,023	11,000	10,927	10,927	10,930
Dept 228.000 - Information Technology						
661-228.000-801.000	Contractual Services	535	815	549	550	800
Totals for dept 228.000 - Information Technology		535	815	549	550	800
Dept 253.000 - Treasurer						
661-253.000-702.000	Wages	3,212	639	638	1,480	785
661-253.000-704.100	FICA - Employer's Share	89	40	43	99	49
661-253.000-704.200	Medicare - Employer's Share	21	9	10	23	11
661-253.000-705.000	Medical Insurance - ER	343	280	251	336	234
661-253.000-705.100	Vision Benefits	1	1	1	1	1
661-253.000-705.200	Dental Benefits	12	12	10	12	12
661-253.000-706.000	Life Insurance - ER cost	7	5	5	8	6
661-253.000-707.000	Retirement Contributions-ER	136	64	61	152	78
661-253.000-707.100	Health Care Savings Plan - ER	41	25	25	43	
661-253.000-708.000	Sick & Accident Premiums-ER	28	20	6	30	7
Totals for dept 253.000 - Treasurer		3,890	1,095	1,050	2,184	1,183
Dept 265.100 - Facilities - City Garage						
661-265.100-702.000	Wages					6,380
661-265.100-704.100	FICA - Employer's Share	1		1	1	403
661-265.100-704.200	Medicare - Employer's Share					94
661-265.100-705.000	Medical Insurance - ER					730
661-265.100-705.100	Vision Benefits					3
661-265.100-705.200	Dental Benefits					36
661-265.100-706.000	Life Insurance - ER cost					24
661-265.100-707.000	Retirement Contributions-ER	(4,562)	1,450	1,353	1,450	1,452
661-265.100-707.100	Health Care Savings Plan - ER					120
661-265.100-708.000	Sick & Accident Premiums-ER					25
661-265.100-726.000	Supplies	2,907	2,500	1,519	1,582	2,500
661-265.100-801.000	Contractual Services	257	500	539	300	500
661-265.100-850.000	Communications	480	500	28	30	500

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
661-265.100-910.100	Property Insurance	2,022	2,500	2,207	2,207	2,210
661-265.100-910.500	Workers Comp Insurance	213	216	(119)	100	216
661-265.100-920.000	Utilities	7,686	8,000	6,684	7,732	8,000
661-265.100-920.500	Utilities - Fuel	14,816	15,000	14,960	15,900	15,000
661-265.100-930.000	Repairs and Maintenance	20,018	20,000	20,670	21,500	20,000
661-265.100-940.000	Vehicle and Travel Expense		100			100
661-265.100-941.000	Equipment Rental	(22)				
661-265.100-961.590	Other Expenses - Interest Advance Sewer	2,903	2,500	2,209	2,209	2,500
661-265.100-968.000	Depreciation Expense	96,159	75,000		75,000	75,000
661-265.100-976.000	Equipment	21,796	174,071	130,116	272,394	200,000
	PURCHASE OF SWAP LOADER					
Totals for dept 265.100 - Facilities - City Garage		164,674	302,337	180,167	400,405	335,793
Dept 850.000 - Other Functions						
661-850.000-955.000	OPEB Expense	(447)	3,000		3,000	3,000
Totals for dept 850.000 - Other Functions		(447)	3,000		3,000	3,000
TOTAL APPROPRIATIONS		178,675	318,247	192,693	417,066	351,706

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 661		68,341	(89,947)	42,562	(158,501)	(71,106)
BEGINNING FUND BALANCE		649,217	717,700	717,700	717,700	559,199
FUND BALANCE ADJUSTMENTS		143				
ENDING FUND BALANCE		717,701	627,753	760,262	559,199	488,093
NET OF REVENUES/APPROPRIATIONS-FUND 661 w/o OPEB & Depreciation (Operating Cash Flow)					(80,501)	6,894
BEGINNING CASH FUND BALANCE					242,845	162,344
ENDING CASH FUND BALANCE		242,845			162,344	169,238

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS		10,653,469	11,780,929	9,497,524	11,618,070	10,861,556
APPROPRIATIONS - ALL FUNDS		10,519,404	14,891,256	10,621,559	13,736,604	11,615,584
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		134,065	(3,110,327)	(1,124,035)	(2,118,534)	(754,028)
BEGINNING FUND BALANCE - ALL FUNDS		22,690,478	22,808,365	22,808,365	22,808,365	20,689,831
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(16,169)				
ENDING FUND BALANCE - ALL FUNDS		22,808,374	19,698,038	21,684,330	20,689,831	19,935,803

Appendix

Boards/Officials/Services of Swartz Creek (Flow Chart)	pg. 98
Swartz Creek City Millages (Figure 1 Chart)	pg. 99
Homestead & Non-Homestead (Figures 2 & 3 Charts)	pg. 100
Genesee County City Levies (Figure 4 Chart)	pg. 101
Public Safety Revenues and Expenses (Figure 5 Chart)	pg. 102
City of Swartz Creek General Fund Expenditures (Figure 6 Chart)	pg. 103
Median Household Income (Figure 7 Chart)	pg. 104
City of Swartz Creek Budgetary Funds (Flow Chart)	pg. 105
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Boards/Officials/Services of Swartz Creek

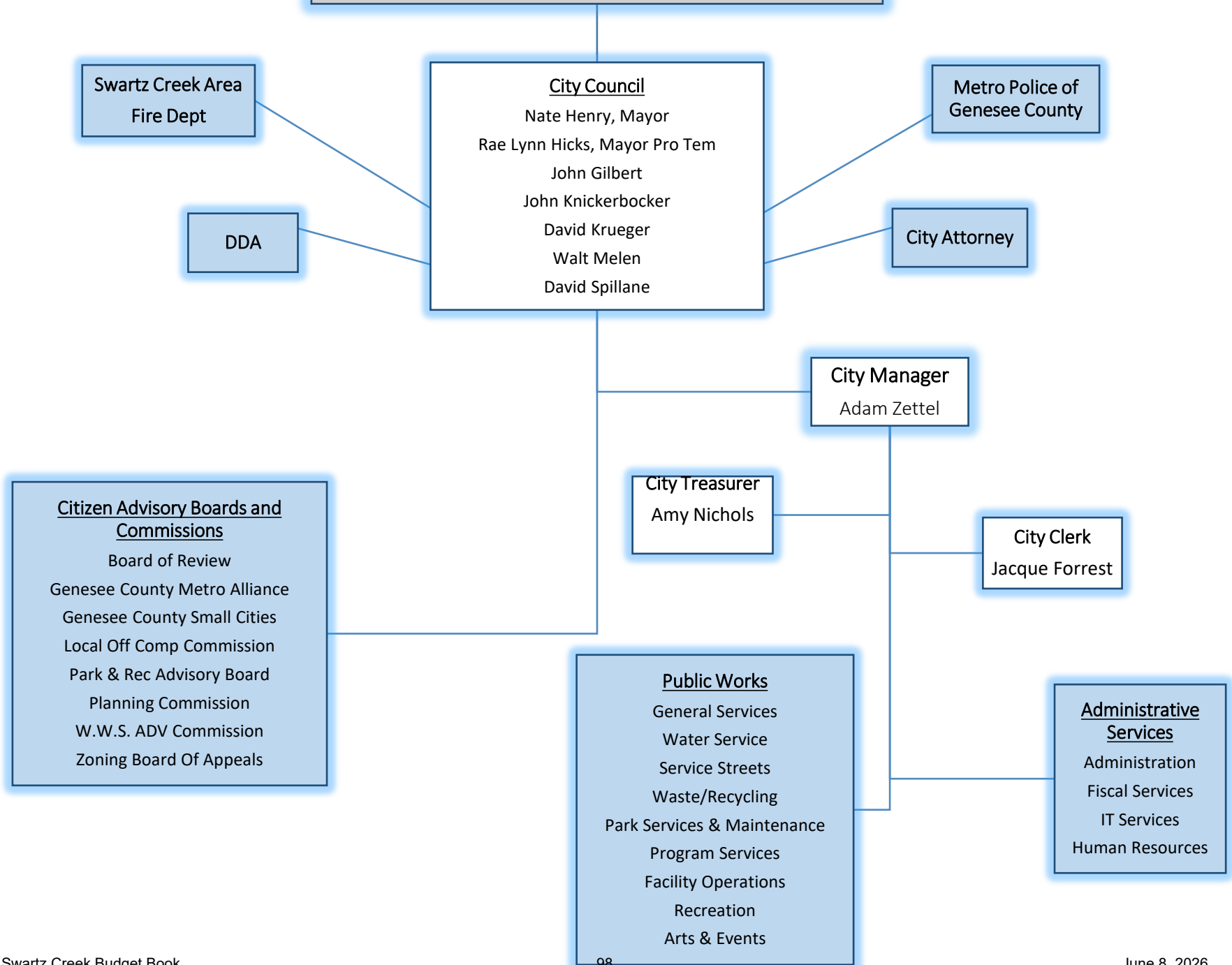


Figure 1: City Property Tax Apportionment in 2026

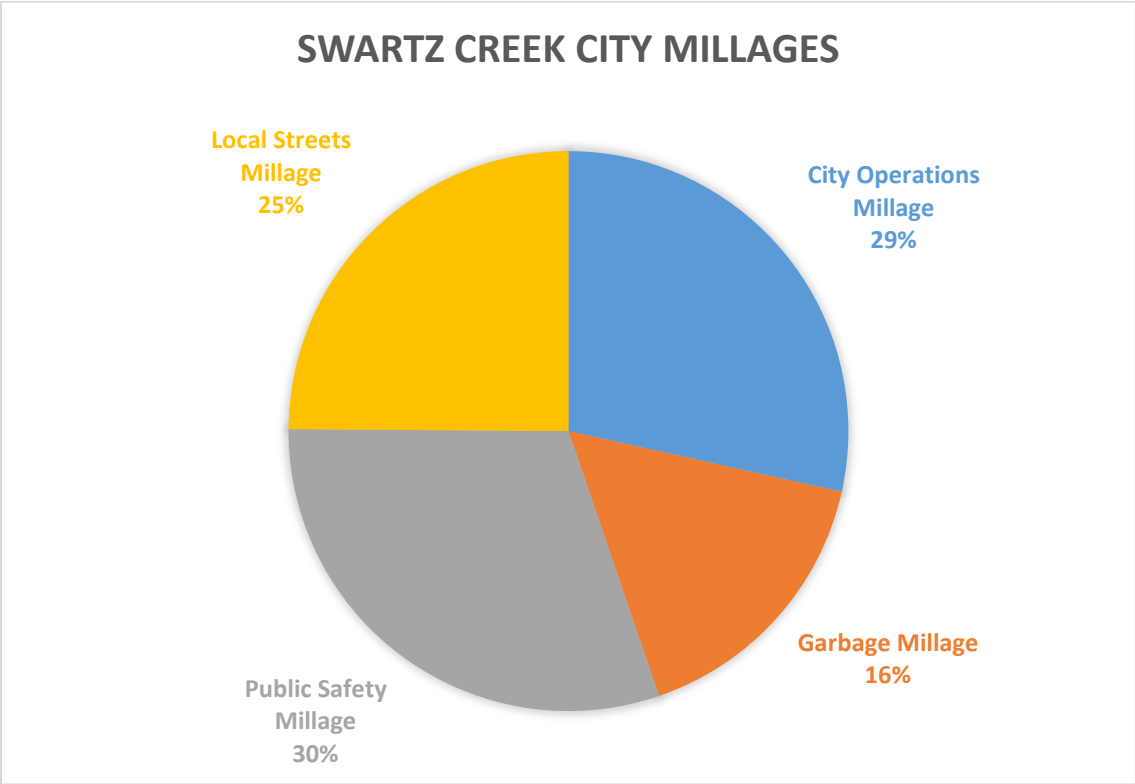


Figure 2: Homestead Apportionment in 2026

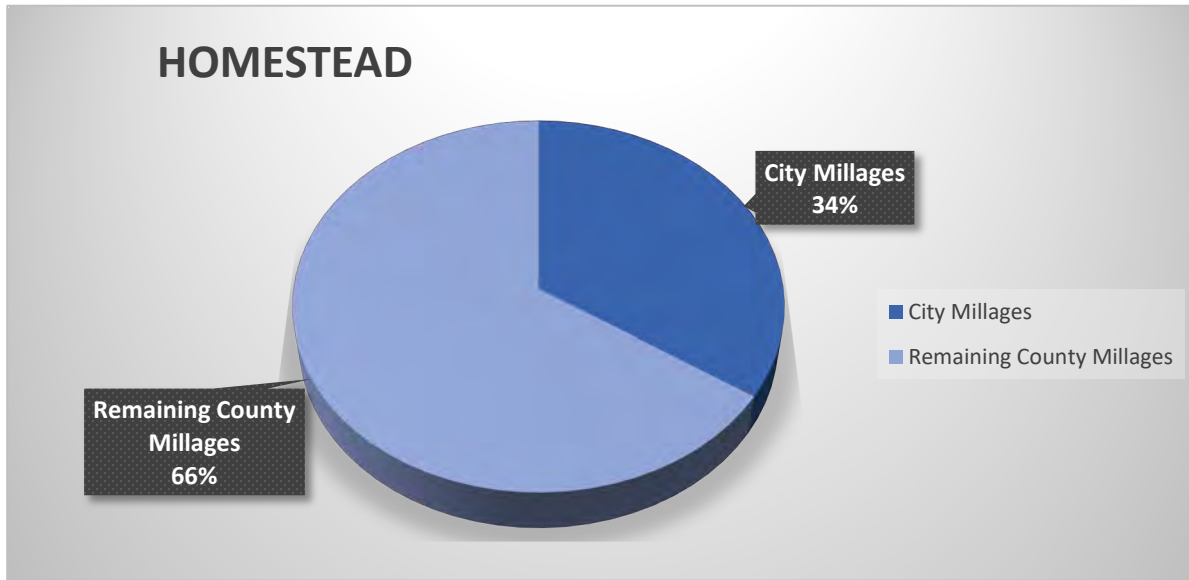


Figure 3: Non-Homestead Apportionment in 2026

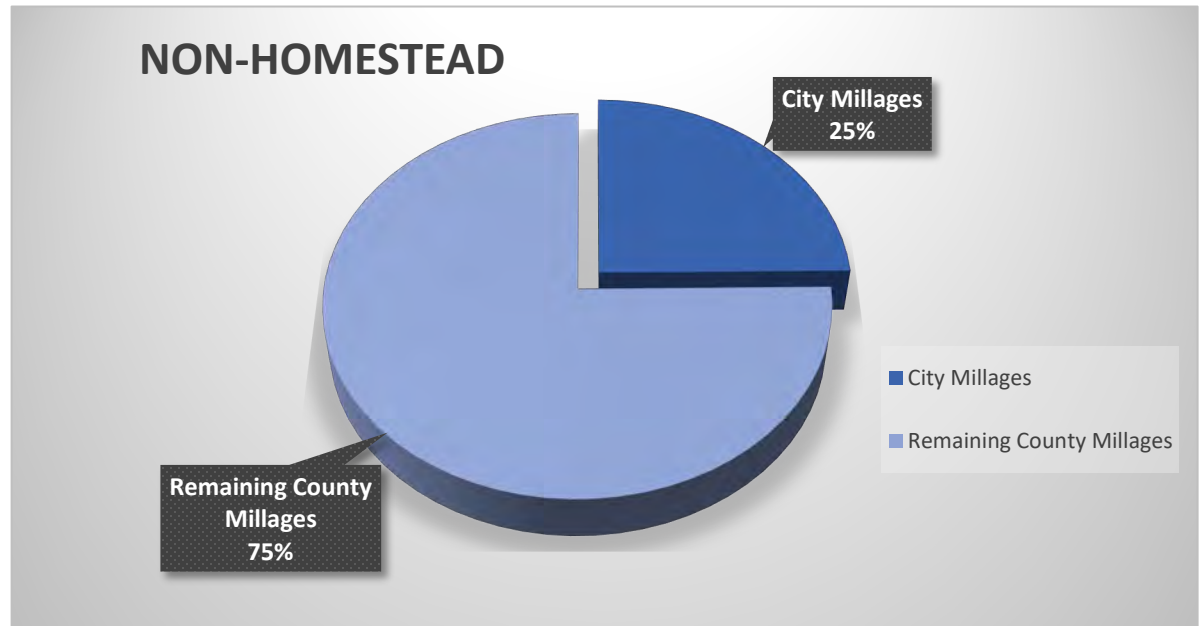


Figure 4: Property Tax Rates in Genesee County in 2025

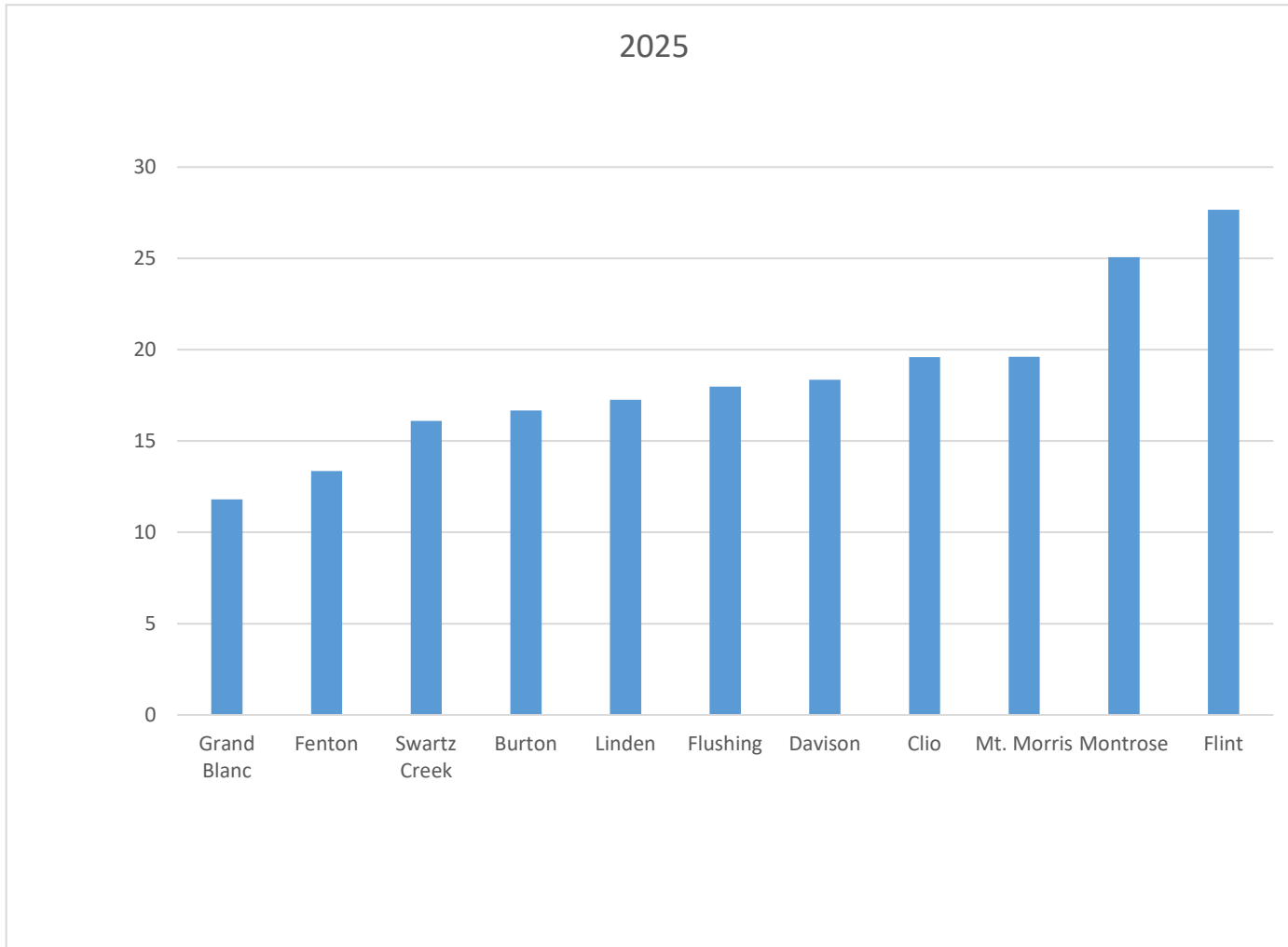
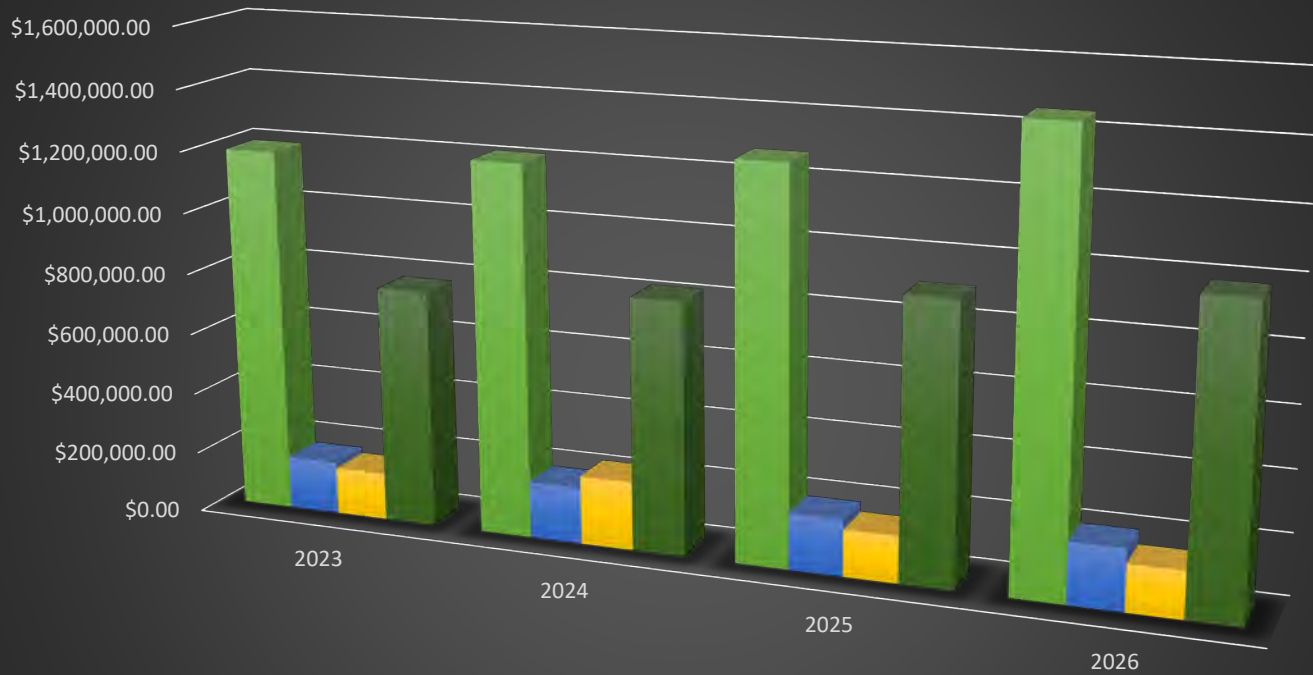


Figure 5: Public Safety Revenue & Expenses 2023-2026

The city collects a 4.9 mil public safety millage to help cover the costs of police and fire services. The levy has appeared on the summer tax bill beginning in 2014 when the public safety assessment was passed by City Council.



	2023	2024	2025	2026
■ Swartz Creek PD/Metro Police Expenses	\$1,191,261.28	\$1,213,907.00	\$1,276,683.00	\$1,453,824.00
■ Swartz Creek Fire Dept	\$173,652.23	\$187,447.00	\$186,689.00	\$202,100.00
■ Fire Equipment	\$155,000.00	\$226,000.00	\$155,000.00	\$155,000.00
■ Revenues	\$775,902.00	\$822,578.00	\$906,753.00	\$986,046.00

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:

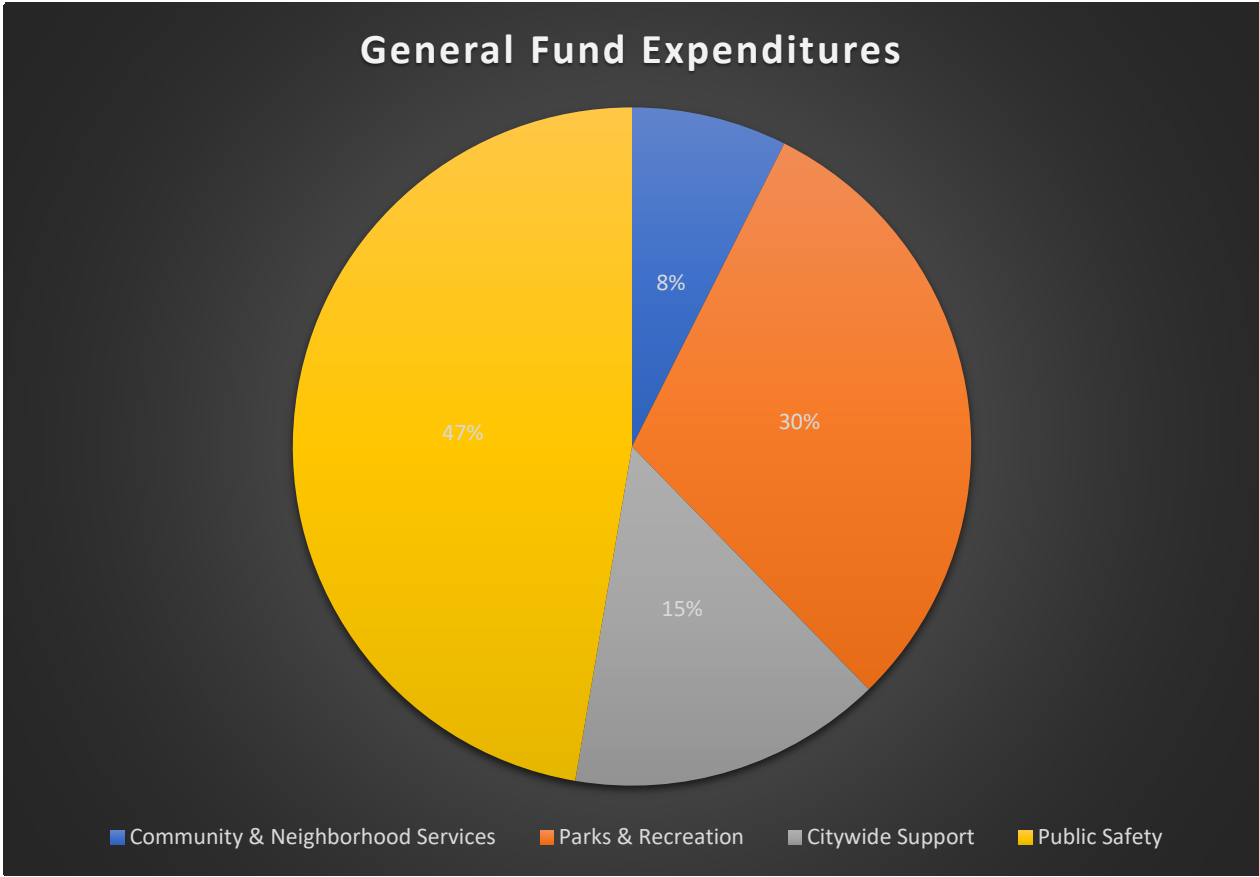
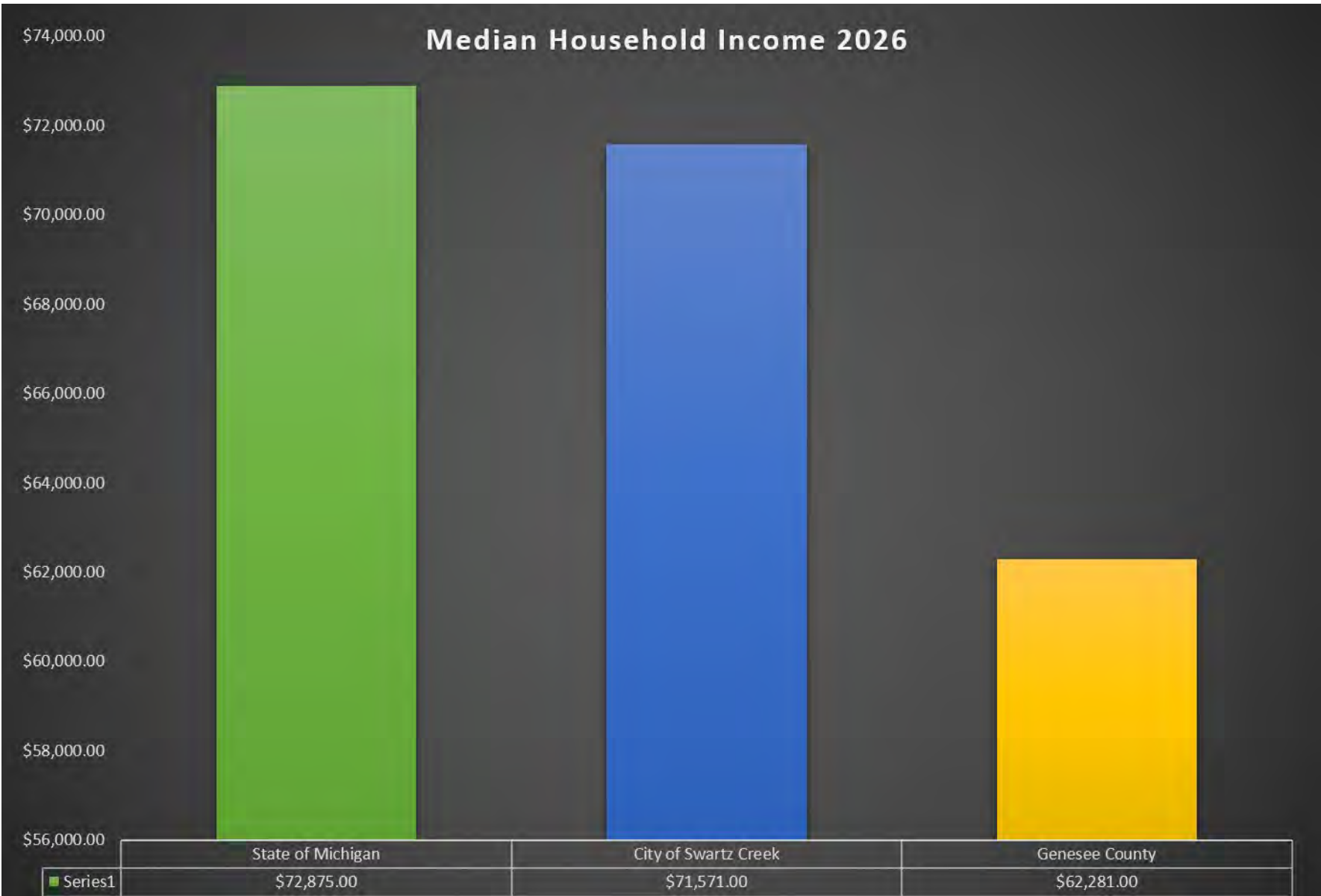
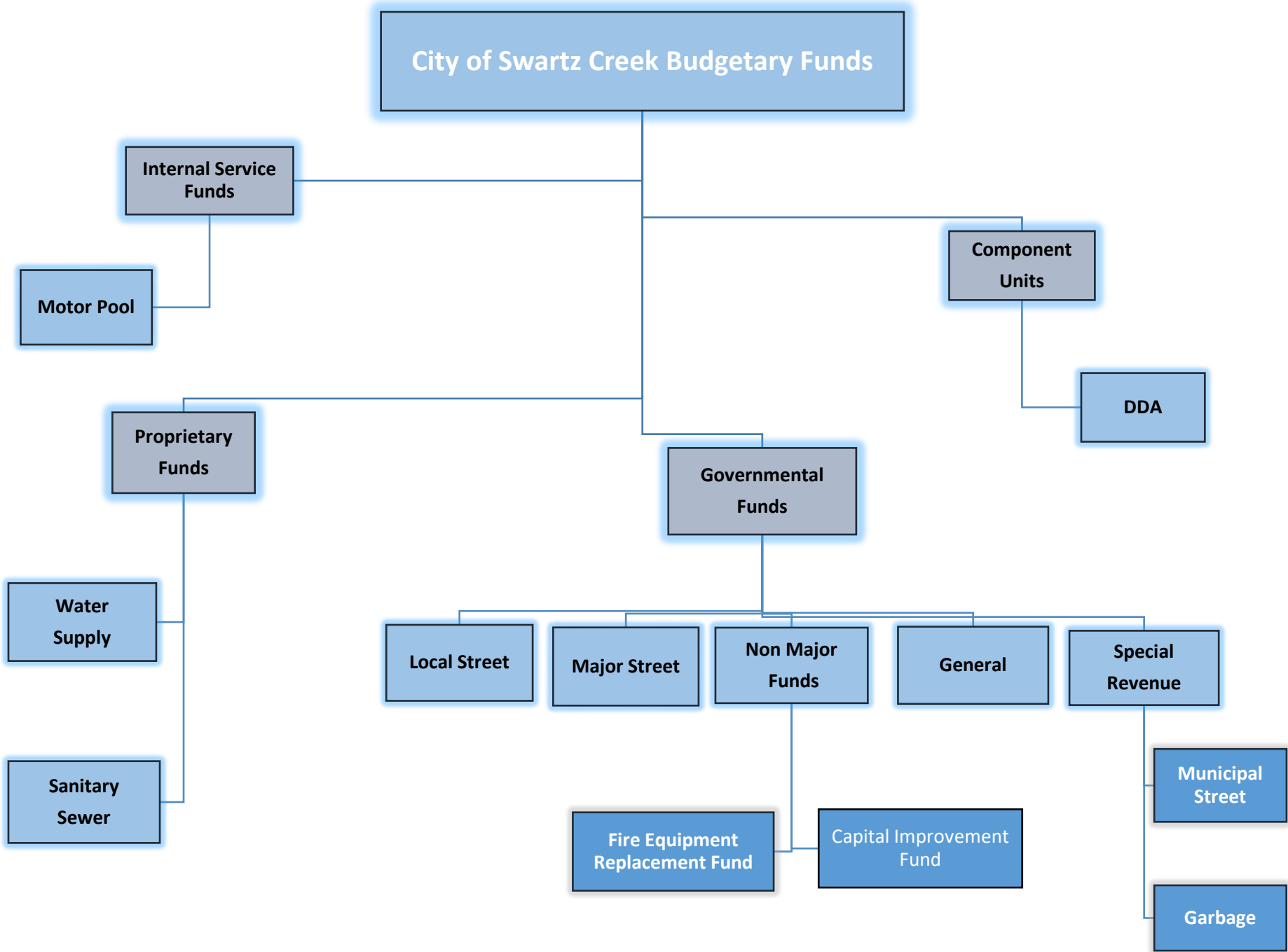


Figure 7: Median Household Income





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.

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.

City of Swartz Creek

Six Year Consolidated Capital Improvement Plan*

FY Year: 2026

Year 1: 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	Under contract	2023 Park Plan
Truck Purchase	Replace two regular duty pickups; 2013 Silverado 2x4 and 2016 Ford F-250 4x4	\$130,000	Funded	Complete	Fleet Replacement Plan
Utility Vehicle Purchase	Replace aging Kobota utility vehicle	\$30,000	Funded	Complete	Fleet Replacement Plan
Holland Square	Construct a pergola in Holland Square	\$350,000	Funded	Under contract	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
Historical Signage	City wide (downtown & Abrams)	\$10,000	Tentative budget	Planning	2022 DDA Plan
Sewer Inspections	Inspect Sewers (years 3-8 of 8): Otterburn, Parkridge, Springbrook East	\$450,000	Funded	Under contract	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (As Needed)	\$200,000	Funded	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Total Investment		\$1,920,000			

Year 2: Projects to commence in fall of 2026 or
spring 2027

FY Year: 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 playscape	Defer funds to Elms Park playscape replacement	\$30,000	In Budget	Pre-planning	2023 Park Plan
Abrams Park	Internal Trail Loop	\$95,000	Partial fundihng	Planning	2023 Park Plan
Sewer Inspections	Inspect Sewers (restart year 1 of 10) TBD	\$50,000	In Budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (as Needed)	\$200,000	In Budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Truck Purchase	Ford F-350 with Swap Loader (chipper box, dump, & budget lift)	\$150,000	In Budget	Pre-Planning	Fleet Replacement Plan
Wayfinding Signs	Install a phase of downtown and community entrance and directional signs	\$60,000	In Budget	Planning	2022 DDA Plan
Downtown Street Rehabilitation	Rehabilitate Church & Frederick	\$250,000	In Budget	Planning	20 Year Paving Program (2016)
Total Investment		\$835,000			

Year 3: Projects to commence in fall of 2027 or
spring 2028

FY Year: 2028

<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	Rehabilitate Elms Road	\$750,000	TIP Funded	Design complete	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 2019 Ford F-250	\$70,000	Tentative Budget	Pre-Planning	Fleet Replacement Plan
Sewer Inspections	Inspect Sewers (year 2 of 10) TBD	\$50,000	In Budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (as Needed)	\$50,000	Tentative budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Total Investment		\$940,000			

Year 4: Projects to commence in fall 2028 or
spring 2029

FY Year: 2029

<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 from Morrish to Dye	\$3,500,000	TIP Funded	Pre-planning	20 Year Paving Program (2016)
Elms Road	Rehabilitate Elms Road	\$750,000	TIP Funded	Design complete	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
Sewer Inspections	Inspect Sewers (year 3 of 10) TBD	\$50,000	In Budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Lining	Refurbish lines (as Needed)	\$50,000	In budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Total Investment		\$4,440,000			

FY Year: 2030

Year 5: Projects to commence in fall 2029 or

<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
Elms Road	Rehabilitate Elms Road	\$750,000	TIP Funded	Design complete	20 Year Paving Program (2016)
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)	\$50,000	Tentative budget	Pre-Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Inspections	Inspect Sewers (year 4 of 10) 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	Pre-Planning	20 Year Paving Program (2016)
Total Investment		\$1,425,000			

FY Year: 2031

Year 6: Projects to commence in fall 2030 or

<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
Elms Road	Rehabilitate Elms Road	\$750,000	TIP Funded	Design complete	20 Year Paving Program (2016)
Replace Two Chevy Silverado 2500HD (2024)	Replace two Chevy Sliverado 2500HD from 2024 with like kind vehicles and plow kits	\$160,000	Tentative Budget	Pre-Planning	Fleet Replacement Plan
Bristol Road	Rehabilitate Bristol from Miller to Elms	\$700,000	Not funded	Concept	20 Year Paving Program (2016)
Sewer Lining	Refurbish lines (as Needed)	\$50,000	Tentative budget	Concept	2017 Sanitary Sewer Rehabilitation Plan (Modified)
Sewer Inspections	Inspect Sewers (years 5 of 10) TBD	\$50,000	Funded	Planning	2017 Sanitary Sewer Rehabilitation Plan (Modified)
School, Crapo, Civic	Rehabilitate remaining section of School, Crapo, and Civic	\$350,000	Tentative Budget	Pre-Planning	20 Year Paving Program (2016)
Total Investment		\$2,080,000			

*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.

City of Swartz Creek Five-Year Parks and Recreation Plan

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:

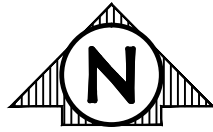
Funding Key:

- 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		

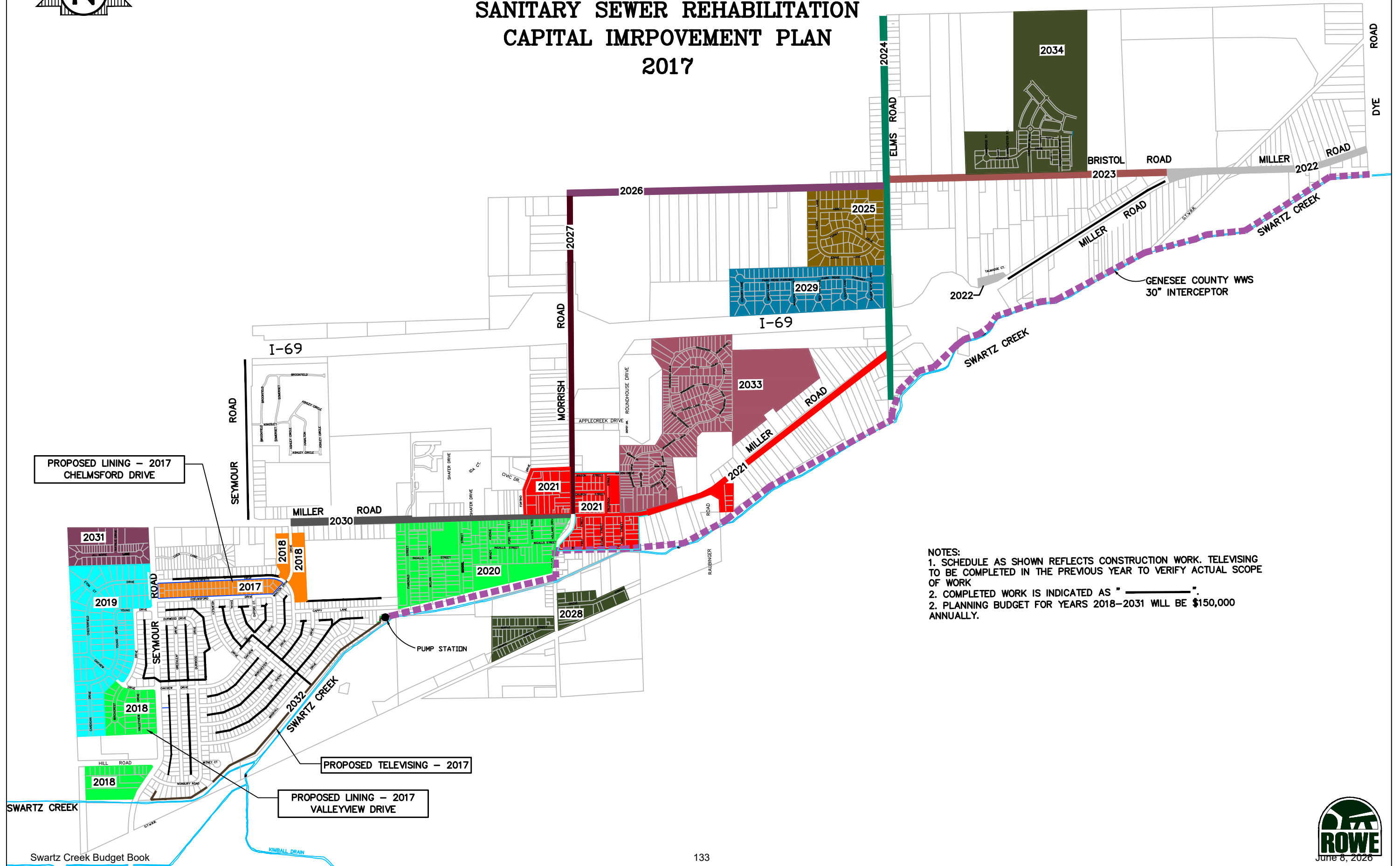
City of Swartz Creek Five-Year Parks and Recreation Plan

	• Bike pavilion station (including bike racks)	\$20,000	
	• Interpretive Signage	\$5,000	
	Total	\$662,900	
	Non-Motorized		
	• 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		
	• Annual maintenance (\$50,000 per year x 5)	\$250,000	Private, GF, Passport
	• Refurbish or repurpose tennis courts	\$225,000	
	• Internal Trails	\$50,000	
	Total	\$524,000	
	Elms Park		
	• Annual maintenance (\$60,000 per year x 5)	\$300,000	GF, Passport, Private
	Total	\$300,000	
	Otterburn Park		
	• Annual maintenance (\$60,000 per year x 5)	\$300,000	
	Total	\$300,000	
	Michael R. Shumaker Bicentennial Park		
	• Remove or enhance pavilion with new features	\$150,000	MNRTF, GF, Private, DDA
	• New benches	\$3,000	
	Total	\$153,000	
	Non-Motorized		
	• 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



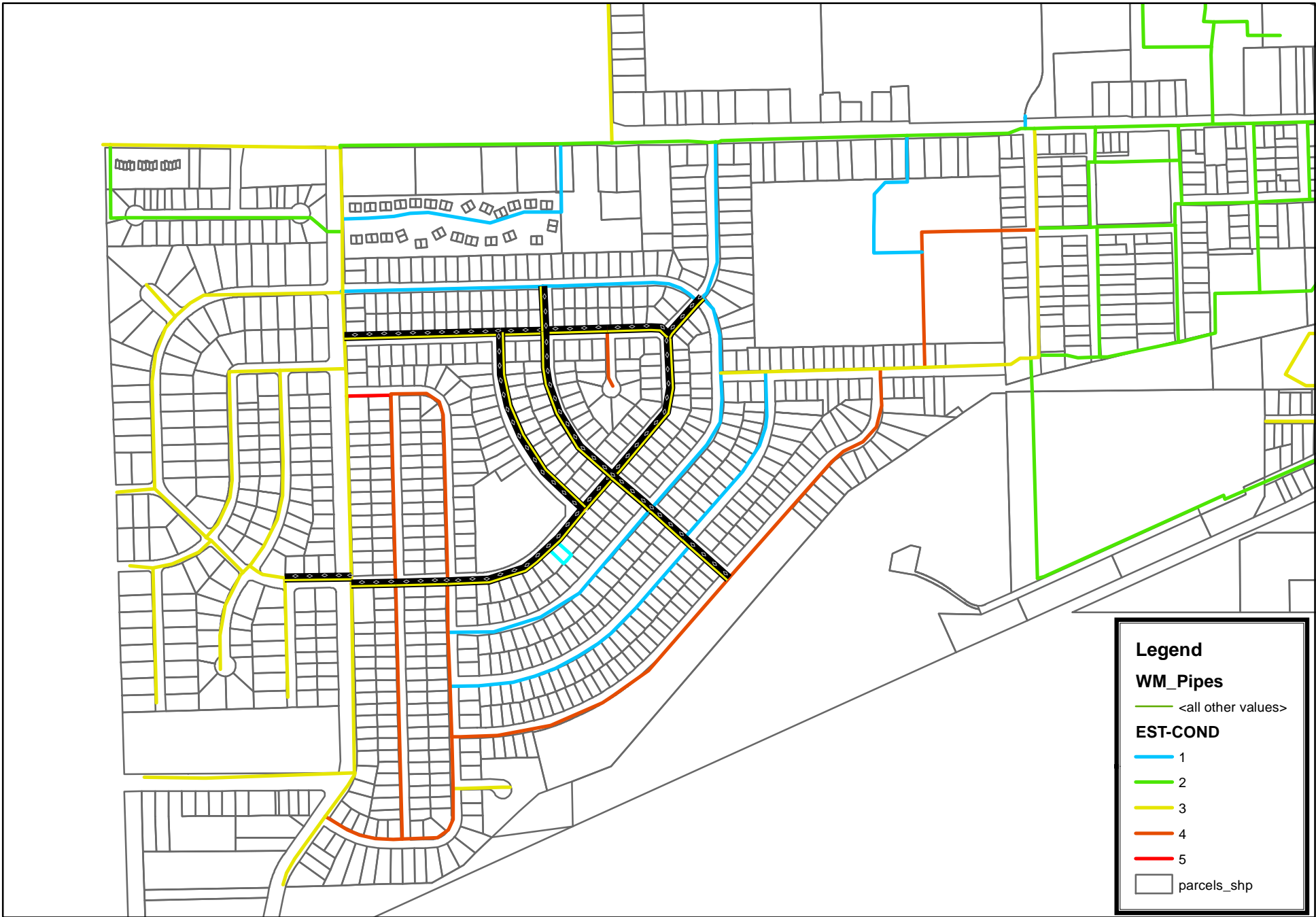
- NOTES:
1. SCHEDULE AS SHOWN REFLECTS CONSTRUCTION WORK. TELEVISIONING TO BE COMPLETED IN THE PREVIOUS YEAR TO VERIFY ACTUAL SCOPE OF WORK
 2. COMPLETED WORK IS INDICATED AS " ———— ".
 2. PLANNING BUDGET FOR YEARS 2018-2031 WILL BE \$150,000 ANNUALLY.

Five and Twenty Year Capital Improvement Plan

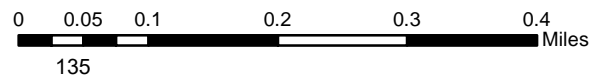
Year	Asset Description	Cost	Status
2018	Daval Watermain/Valves/Hydrants*	\$450,000	PE Done-Awarded
2019	None	\$0	NA
2020	Helmsley Watermain/Valves/Hydrants**	\$300,000	Planned
2021	Chelmsford Watermain/Valves/Hydrants*	\$320,000	Planned RD Support
2022	Oakview Watermain/Valves/Hydrants*	\$690,000	Planned 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

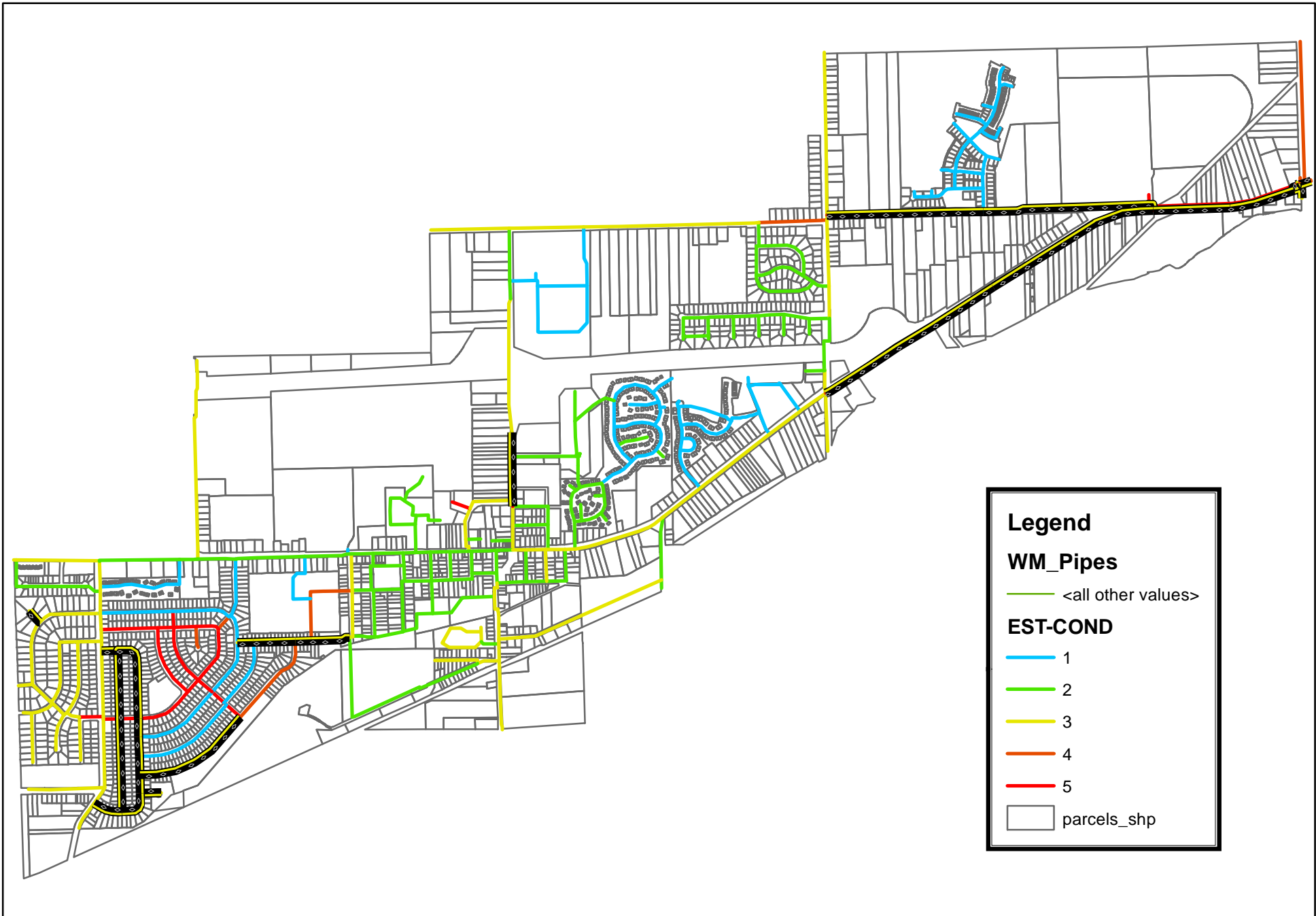
*Costs derived from engineer estimates

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



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





Legend

WM_Pipes

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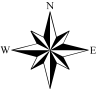
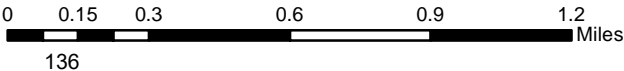
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City of Swartz Creek
 Five to Twenty Year CIP Replacements
 Swartz Creek Budget Book
 Selected in Yellow/Black



June 8, 2026

City of Swartz Creek 20 Year Paving Program

Update: June 2026

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	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	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

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

Swartz Creek Fleet Replacement Plan
Jun-26

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*						\$ 199,499.00	\$ 206,894.00	\$205,000.00	\$205,000.00	\$210,000.00	\$215,000.00	\$215,000.00
Fleet Budget and Cash Fund Balance						\$ 442,344.00	\$ 369,238.00	\$374,238.00	\$509,238.00	\$649,238.00	\$694,238.00	\$749,238.00
Backhow-CASE	2021	JJGN580NKMC771252	20									
Loader-JCB	2001		NA									
Freightliner 108sd Dump	2022	3ALAG5FE1NDNL8127	10									330,000
Freightliner 108sd Dump	2024	1FVAG5FE4RHVB6764	10	225,000								
Chevy Silverado 2500HD 4x4/Plow	2024	1GC3YLE79RF435896	5		60,000						80,000	
Chevy Silverado 2500HD 4x4/Plow	2024	1GC3YLE70RF453350	5		60,000						80,000	
Hot Patcher/Hopper	2022	4S9PH131ONM097319	10									
GMC Sierra 2500HD 4x4/Plow	2026	1GT3ULE73TF227855	5			65,000						85,000
GMC Sierra 2500HD 4x4/Crew Cab	2026	1GT3ULE73TF247074	5			60,000						85,000
Ford Gas F-250 4x4/Plow Cab	2016	1FT7X2B69GEA39092	5									
Utility Vehicle Kubota RTV-500	2018	A5KAICGALIG050541	NA									
Utility Vehicle Kubota RTVX2C-SKLH-1	2025	A5KC2HDBP5G013725	8			30,000						
Ford Diesel F-250 4x4 Super/Plow	2019	1FTBF2BT5KEC90168	5					70,000				
Ford Diesel F-350 4X4/Plow/Chipper Truck	2020	1FDRF3HT6LEC31980	10							90,000		
GMC Sierra 2500HD 4x4/Plow	2022	1GT39LE78NF334257	5						70,000			
Trailer-Enclosed	2018	7H5UB0812JE001185	15									
Woodchipper Vermeer bc1400	2003		15							80,000		
Yanmar 347A	2023	ITA345-41170	25		35,000							
Chevy Silverado 2x4	2013	1GCNCPEX0DZ310436	10									
Swap Loader Truck (Chipper, Dump, & Bucket)	2026		10				200,000					
Sweeper Freightliner/Whirlwind	2021	1FVACXFC2LHKZ0869	15			125,000						
Total Expenditure						\$ 280,000.00	\$ 200,000.00	\$ 70,000.00	\$ 70,000.00	\$170,000.00	\$160,000.00	\$500,000.00
Fleet Fund Balance				\$242,845.00	\$162,344.00	\$169,238.00	\$304,238.00	\$439,238.00	\$479,238.00	\$534,238.00	\$249,238.00	

Assumptions: Schedule C rates are expected to increase annually. This does not take into account any revenue generated from existing equipment sales.

*Projected fleet budget includes available revenues in excess of expenses projected after operating expenses are accounted for, EXCLUDING depreciation and OPEB expense

Equipment Already Purchased

Serving as backup.

Truck replacements have been delivered and are being upfit. These will be sold asap.

New equipment proposed to take the place of the existing F-350 chipper truck.