

Recommended Budget for Fiscal Year 2024-25



Mayor

Laura Kropp

City Commissioners

Barb Dempsey

Erik Rick

Jill Yore

Laura Fournier

Spencer Calhoun

Theresa McGarity

City Manager

Gregg Shipman



City of Mount Clemens

One Crocker Blvd
Mount Clemens, MI 48043
mountclemens.gov

Department Heads

Finance Manager – Plante Moran
Director of Public Services/Assistant City Manager – Jeff Wood
Director of Human Resources – Kevin Donaldson
City Clerk – Cathleen Martin
Director of Community Development – Brian Tingley
Utilities Supervisor - Lenny Bertrand



Vision & Mission Statement & Core Values



Organizational Mission

Enhancing our community through effective and equitable public services

Organizational Core Values

Progressive: Moving forward, building community

Responsive: Service oriented elected and appointed officials

Inclusive: Welcoming and respectful of all

Dynamic: Positive, energetic, and always willing to engage

Ethical: Doing what is right in the best interest of the entire community

Mount Clemens Embraces its Diverse Community with "PRIDE."

- Use community services equitably across the entire community.
- Diversity Equity and Inclusion training summary implementation.
 - Share evaluation results and strategies/themes for moving forward with leadership and staff.
 - Develop specific, measurable, attainable, realistic, and time-bound (SMART) objectives to support the strategic goal for inclusion.
 - Implement inclusion goals and objectives and monitor and track progress.



- Create an inclusion task force to monitor the environment, recommend emerging resources and provide ongoing learning opportunities and experiences.
- Benchmark DEI programs of similar municipalities.
- Periodically review and celebrate progress (6 months).
- Repeat DEI survey to measure gains realized as a result of implementation of the goals and objectives.

Building Bridges: Enhancing Engagement and Collaboration Throughout Macomb County

- Continue to build relational connections throughout the community, county, and region through strategic and multifaceted communication and engagement efforts. Continue to collaborate connections.
- Review the mission and purpose of the city’s boards and commissions. Evaluate which ones need to exist by statute and which are no longer relevant.
- Promote city’s boards and commissions.

Capital Improvements Heavily Impact Quality of Life and Must Be Effectively and Strategically Addressed

- Emphasize educating the public on our current capital improvement efforts by developing a plan of action on how to effectively communicate construction projects to businesses and residents.
- Oversee a feasible, actionable, and sustainable funding strategy for the city's CIP needs, built on community input, fiscal realities, and affordability that can be incorporated into the 2023/2024 Fiscal Year Budget
- Develop a plan to address major and local streets.
- Develop a plan to address downtown parking.
- Monitor the costs of the GLWA connection project with a focus on customer affordability.
- Investigate opportunities to continue to enhance the city’s capital improvement planning process. Consider tools that streamline the process.



A Safe and Clean Community is an Expectation for All Residents, Businesses, and Visitors

- Expand the Administrative Hearings Bureau to include rental properties and building code violations.
- Review and update the rental ordinance.
- Have the Macomb County Sheriff Department provide an in-person report to the commission annually.
- Focused code enforcement strategy to reduce the number of vacant structures.
- Walkability is a priority for our community and neighborhoods. Continue the city's sidewalk program to improve walkability while identifying financial strategies to accelerate ADA ramp and pedestrian crossing improvements.
- Explore and implement opportunities for bike-ability in the city.

Economic Development is an All-Hands Initiative to Bolster Mount Clemens' Uptown Vision Recognizing the Impacts All Goals Have on Economic Development

- Study the potential impact (economic, housing demands, infrastructure needs, parking etc.) on an increased population downtown.
- Continue low-cost evaluation and visioning efforts relating to the city's riverfront property.
- Communicate to the public, residents and business owners about the current events and projects happening within the city. Celebrate our successes by notifying the public using the city website, social media, and press releases.

Recreation for All City Residents Will Be Enhanced as Resources Allow and Collaborations Are Forged

- Conduct a feasibility study of all facilities and grounds related to recreation with a recommended action plan for service delivery to include consolidation options.
- Work with local entities to add recreation opportunities through partnerships with agencies such as (but not limited to) The Anton Art Center, Breaking Barriers to Play, Mount Clemens Public Library, All Mount Clemens area schools, churches, MSU Extension Center and the YMCA.



- Creatively and persistently seek financial resources through staff and crowdsourced initiatives to organically grow recreational opportunities.
- Partner with third-party entities and organized neighborhood groups to bring in low-cost recreation opportunities and to activate underutilized parks and facilities. Ensure steps are taken to protect potential city liability concerns.
- Develop a plan to enhance and promote the kayak launch at McArthur Park.





Budget Transmittal

April 22, 2024

The Honorable Mayor Kropp and
Members of the City Commission:

Please find enclosed the recommended 2024-2025 budget for the City of Mount Clemens. Creation of this document has been a joint effort between the City Manager, Finance Department, and Plante Moran. As you know, the City has hired Plante Moran to provide outsourced accounting services in place of the vacant Finance Director/Treasurer position. If there is information you received in a previous year that has not been included this year, please let us know and we will be happy to provide you with that information.

We have reviewed the department heads' 2024-2025 budget requests and recommendations. For the most part, we have agreed with their requests. Most of the adjustments we made were related to capital projects or equipment purchases. At this time, we would prefer for significant purchases or projects to be brought to the Commission one at a time so that they may be given individual consideration.

As always, the initial budget passed by the Commission is a first step. A budget is meant to be a "living document" and should be amended throughout the year when our initial thoughts, assumptions, and predictions do not occur exactly as planned. We intend to bring the Commission quarterly amendments throughout the fiscal year to adjust revenue and expenditure totals that begin to trend differently than originally adopted.

General Fund:

The General Fund is projected to have \$15.1 million in revenues for FY 2025, an increase over FY 2024's budget of \$2.1 million. This increase is attributed to:

- Increase to the City's taxable value generates an additional \$740,000 in tax revenue
- Marijuana fees provided by the State of Michigan's new recreational marijuana sales are expected to generate \$295,000
- State Shared Revenue provided by the State of Michigan sales tax is expected to generate an additional \$46,000 per the State's projections.
- In FY 2023, the City received \$233,000 from interest earnings. The City has already received \$428,000 during FY 2024, but only budgeted \$221,000. For FY 2025, we have increased the budget to \$400,000 as we expect interest rates will begin to decrease.
- Equipment rentals are expected to generate \$564,000 for FY 2025. These were previously included in the Motor Pool Fund.

The General Fund expenditures are projected to be \$16.9 million in FY 2025 which is an increase of \$3.1 million from the current FY 2024 budget.

This increase is due to:

- \$570,000 for vehicle costs (including gasoline, vehicle maintenance, and wages) that were previously recorded in the Motor Pool Fund



- \$1,000,000 for improvements at Cherry Street Mall
- \$450,000 for new vehicles that were previously recorded in the Motor Pool Fund
- \$1,000,000 transfer to the Local Street Fund for construction costs

Other general fund expenditures include inflationary increases, mostly 2 or 3 percent.

Overall, General Fund expenditures exceed revenues by approximately \$1.8 million, reducing fund balance from approximately \$8.9 million to \$7.1 million or 45 percent of appropriations before transfers.

While spending more than receiving is not normally seen as good news, this is not indicative of a structural deficit where operational expenditures cannot be supported by expected revenues. In this case, the City is spending previously earned and received funding on much needed capital improvements. The City is in a position to prioritize a list of these projects and begin addressing them.

Major and Local Street Funds:

The proposed Major Street Fund (fund 202) budget for FY 2025 includes expenditures greater than revenues by about \$733,000. This is primarily due to various construction projects, including Hubbard and Grand reconstruction. Fund balance at the end of fiscal year 2025 is projected to be approximately \$1 million.

The proposed Local Street Fund (fund 203) budget for FY 2025 includes expenditures greater than revenues by approximately \$1 million. Fund balance at the end of fiscal year 2025 is projected to be approximately \$800,000.

These remaining fund balances will give the City the option of considering additional road projects now or in the future; however, road funding received from the Michigan Department of Transportation is not adequate to pay for all of our necessary road projects. The Commission will have to use judgment and prioritize future road projects accordingly.

Other Governmental Funds:

The City's budget also includes several other governmental funds, including:

- **Dial-A-Ride (fund 211)** – This fund receives the majority of its revenue from property taxes. There are no significant changes to the budget for this fund compared to prior years.
- **Public Improvement (fund 251)**– This fund pays for downtown maintenance and is funded by a special assessment. After a significant increase to the special assessment rates in FY 2024, a more modest inflationary increase is expected for this year in order for the special assessment to generate enough revenue to pay for the current requests from the department.
- **Ice Arena Improvements (fund 320)** – In recent years, this fund included the proceeds from the \$3 million capital improvement bonds and the renovations to the Ice Arena. Now, this fund is only accounting for the debt service on those bonds and the contributions from the Ice Arena Fund and the General Fund to pay for it.
- **Sidewalk Safety (fund 404)** – Accounts for the City's sidewalk program which is funded historically by a contribution from the General Fund and Reimbursements from residents and businesses via special assessment. This year, the City is not planning for a contribution from the General Fund as General Fund is supporting other capital projects.



Proprietary Funds:

Mount Clemens' proprietary funds consist of the Motor Pool Fund, Ice Arena Fund, Sanitation Department Fund, Parking Fund, Water Fund, and Sewage Fund. These funds are accounted for on the full accrual basis of accounting; however, for ease of understanding, we have budgeted these funds on a cash-basis. As such, you will notice that depreciation expense is not included in the budget even though it will eventually be recorded and presented in the financial statements. Likewise, you will notice we have included the actual debt service payments and the capital purchases that are normally excluded from full accrual funds. This way, you can see if the operations are expected to pay for themselves with current activity.

- **Parking (fund 514)** – Budgeted expenses for this year include \$929,000 for resurfacing of the New Street parking lot and for buying replacement parking meters. The Parking Fund does not have adequate funding on its own to make these purchases and is relying on a loan from General Fund of \$550,000.
- **Sewer (fund 590)** – The City continues to operate its own sewage treatment facility. The budget includes \$5.4 million of capital improvements. A portion of these improvements will be paid with the proceeds of a \$7.8 million CWSRF loan from the State of Michigan. A long-term utility rate study is being performed by the City's accounting firm – Plante Moran. Results of that study are expected to be presented to the City in upcoming weeks.
- **Water (fund 591)** – The City continues to operate its own water treatment facility, although the City will be closing the treatment facility and joining the Great Lakes Water Authority in the near future. Costs related to that transition are not included in the FY 2025 budget. The City intends to pay for this construction with the proceeds from a State Revolving Fund loan of \$42 million, of which \$20 million will be automatically forgiven by the State of Michigan (a net loan of \$22 million). \$2.4 million of capital improvements to the existing equipment and infrastructure and new vehicles have been included. The City's accounting firm – Plante Moran – is conducting a long-term utility rate study which will be presented to the Commission with a recommended water rate increase at a future meeting.
- **Sanitation Department (fund 596)** – Sanitation is funded by a combination of a 0.3 mill property tax and customer charges. The FY 2025 budget does not include a rate increase to the property tax but does include a 5% increase to the user charges. While this is a 5% user charge rate increase this year, please keep in mind the annualized rate increase since 2011 is less than 2.4% per year.
- **Ice Arena (fund 598)** – The ice arena operations, including a portion of the debt service on the capital improvement bond, are budgeted to break-even in FY 2025. Depending on future operations and capital needs, this may not be sustainable over the long-term. Unlike sanitation, it is unclear if the ice arena's customer base can be counted on to provide additional revenue. At some point in the near future, the City will have to determine the viability of owning and operating this facility.
- **Motorpool (fund 661)** – The Motorpool Fund will be closed as of June 30, 2024. The activity previously recorded here will now be recorded in the General Fund. As such, there is no budget for fund 661 in FY 2025.



Component Units

The City's budget also includes the Downtown Development Authority (fund 248) and the Tax Incremental Finance Authority (fund 247). Funding for these authorities comes from captured taxes of both the City and County. The City approves the budget for the authorities after the authority boards approve it themselves.

Pension and OPEB:

The funding level of the City's pension plans increased from 83% in fiscal year 2022 to 90% in fiscal year 2023. Due to the volatility of financial markets, it is unclear how the funding level will change in FY 2024. Contributions to the pension plan in FY 2025 are expected to be approximately \$719,000.

The City has established a retiree health care trust which at the end of fiscal year 2023 had a balance of approximately \$1.8 million. As of June 30, 2023, the net OPEB liability was \$30.3 million. The funding level of the OPEB trust as of June 30, 2023 was 6%. The City continues to have a corrective action plan to address the OPEB funding. This year's contribution to the trust is just approximately \$1.9 million.

We look forward to working with the City Commission on the adoption and execution of the City's budget. Please address any questions you may have regarding budget details to Gregg Shipman at 586-469-6818; ext. 301 or gshipman@mountclemens.gov.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "B. J. Camiller".

Brian J. Camiller, CPA
Plante Moran

Gregg Shipman
City Manager

City of Mount Clemens, Michigan

Notice of Public Hearing

Proposed 2024-2025 Fiscal Year Budget
For the Period July 1, 2024 to June 30, 2025

There will be a public hearing on the proposed 2024-2025 Budget for the City of Mount Clemens, Michigan on Monday, May 20, 2024 at 7:00 p.m. The meeting will be held in person at City Hall. It will also be possible for the public to attend remotely. Connection instructions will be posted on the meeting's agenda on the City of Mount Clemens website at www.cityofmountclemens.gov. Questions or comments may be directed to the City Manager at Gshipman@cityofmountclemens.gov prior to the meeting.

A copy of the complete proposed Budget is now available for public inspection in the office of the City Clerk, Municipal Building, One Crocker Boulevard, Mount Clemens, MI and on the City of Mount Clemens website at www.cityofmountclemens.com.

CITY OF MOUNT CLEMENS, MI Summary of Proposed Budget for the Period July 1, 2024 to June 30, 2025

Fund	Estimated Revenues	Estimated Expenditures
General Fund	15,077,422	16,868,287
Major Street	1,617,300	2,349,857
Local Street	1,610,590	2,650,927
Dial A Ride	535,245	584,678
Tax Increment Finance	232,680	232,680
Downtown Development Authority	368,730	328,625
Public Improvement	90,055	81,135
Capital Improvement Fund	114,675	114,675
Sidewalk	466,040	531,500
Automobile Parking System	511,275	1,231,771
Sewage Disposal System	14,579,828	9,657,491
Water Supply System	4,663,204	5,563,189
Sanitation Fund	1,192,170	1,159,623
Ice Arena and Fitness Center	1,441,940	1,404,400

The City of Mount Clemens will provide necessary reasonable auxiliary aid and services, such as signer for the hearing impaired and audio tapes of printed materials being considered at the meeting to individuals with disabilities at the meeting/hearing upon one weeks' notice to the City of Mount Clemens. Individuals with disabilities requiring auxiliary aids or services should contact the City of Mount Clemens by writing or calling the following: **Office of the City Clerk**, City of Mount Clemens, One Crocker Boulevard, Mount Clemens, MI 48043. 586-469-6800 ext 0, 911 - TDD

Fund 101 – General Fund

The General Fund is the City's primary operating fund as it accounts for all financial resources used to provide general government services, other than those specifically assigned to another fund.

Fiscal Year 2025 Budget Highlights:

The General Fund is supported by several revenue sources. The most significant are as follows:

- Real and personal property taxes with a millage rate of 19.1043 resulting in approximately \$7.6M and \$500k, respectively
- Property tax administrative fees total approximately \$262,500
- Per the State of Michigan, state shared revenue is expected to increase to \$2,414,355 which is \$45,546 higher than FY 2024 projections.
- Cable franchise fees of \$160,000, consistent with FY 2024 projections
- Permits are expected to increase due to expected new builds to approximately \$480,000
- In an effort to streamline accounting and budgeting, the motor pool fund will be closed as of 6/30/2024. In FY25, that activity will be recorded in the General Fund. Other funds will continue to pay for their share of those costs based on their estimated usage.
- The methodology for allocating General Fund administrative costs to other funds has been changed for fiscal year 2025. The new method uses personnel costs for those employees that work across multiple funds in an administrative role and spreads that cost to other funds based on transactional data from the accounting system (number of cash disbursements made, cash receipts processed, etc.) This change results in an increase of this revenue category by \$170,600 from fiscal year 2024.

The General Fund budgets expenditures by department. The various departments and budget highlights are discussed below.

Mayor and City Commission -101

The mission of the mayor and commission is to govern the City of Mount Clemens in such a manner as to provide a safe, healthy, and sustainable community.

As provided for in the city charter, Mount Clemens has a commission-manager form of government. A commission consisting of a mayor and six commissioners has full power and authority, except as herein otherwise provided, to exercise all the powers conferred upon the city.

The commission appoints the manager as the chief administrative officer of the city. The



commission selects the City Manager based on his executive and administrative qualifications. The commission constitutes the legislative and governing body of the city, possessing all the powers herein provided for, with power and authority to pass ordinances and adopt resolutions as they shall deem proper to exercise any or all these powers possessed by the city.

The members of the commission are elected on a non-partisan ballot by the city at large. To be eligible for the office of mayor or commissioner, a person shall have been a resident of the City of Mount Clemens at least one year immediately preceding election. Three commissioners are elected to four-year terms every two years to always ensure experienced legislators. The mayor is elected for a two-year term.

The mayor is the presiding officer of the commission. In the absence of the mayor, the mayor pro tempore is the presiding officer.

Each elected official has one vote that can be cast on each motion. Appointed officials do not have a vote. Four members of the commission constitute a quorum and may conduct city business. Ordinance and resolutions require four affirmative votes to be approved.

City commission meetings are held every first and third Monday of the month (with some exceptions) at 7:00 p.m. in the commission chambers of city hall at 1 Crocker. Meetings are open to the public. During the COVID-19 pandemic meetings are held electronically. Meeting videos can be found on the city YouTube channel, Bath City Beat.

Mayor and City Commission expenditures mainly consist of salaries and wages totaling \$19,000, which is consistent with FY 2024.

City Manager -172

The mission of the City Manager is to manage the delivery of the city's services efficiently and effectively as established by the mayor and the city commission's goals, objectives and policies and as prescribed by the city charter.

The City Manager is the chief administrative officer of the city. The manager is chosen by the commission based on his/her executive and administrative qualifications, in addition to other criteria described in the city charter.

The City Manager is responsible to the commission for the proper administration of the affairs of the city and makes most appointments, including the heads of departments. Another important duty involves maintaining effective communication with, and being available for, the city commission. The City Manager is required to be present at all meetings of the commission and be present at meetings of its committees and to take part in discussions but has no vote.



The City Manager's office oversees, administers, and supervises all departments within the city. The City Manager's office acts as the chief operating officer for the local government.

The office sets the commission agendas, negotiates with the city's bargaining units, coordinates all special projects, works with all neighborhood associations and nonprofit and business groups, and has general control of all operational, financial, support and maintenance functions of the city government.

According to city charter, not later than 30 days before the first regular meeting in April, the City Manager must prepare and submit to the commission an annual budget for the ensuing fiscal year, based upon detailed estimates furnished by the finance department and numerous other divisions of the city government.

The City Manager department budgeted expenditures increased from \$174,200 in FY 2024 to \$208,946 due to a change in the uniform chart of accounts, where employee benefits are now recorded in the related department and an increase in contractual services.

Finance Department – 191 & 233

The mission of the finance department is to continually excel in providing accurate and timely data, demonstrate unquestioned integrity, character in relationships, and foster a keen focus on providing quality information to our municipal customers.

The Finance Director has the responsibility of the administration of the financial affairs of the city insofar as they relate to the keeping of accounts and financial records and the disbursement of city funds.

The short-term and long-term financial planning, cost allocation, labor contract costing, budget preparation and capital improvement plan coordination are performed by the finance department. The budget is prepared in accordance with the city charter and the state's budgeting act. The budget function includes all the personnel costing, cost allocation, monitoring, amendments, and various reporting.

The office accounts for 15 budgeted funds and approximately 150 cost centers, utilizing 2 different banking institutions. All account records are kept by the finance department showing all the financial transactions of the city including cash receipts, cash disbursements, revenues accrued, and liabilities incurred and all transactions affecting the acquisition, custody, and disposition of city property. In addition, they make such reports of the financial transactions and conditions of the city as required by law, ordinance, or resolution. Utility billing and accounts payable functions are performed within the department. Lastly, the office works closely with the independent CPA firm which under state law must conduct an annual audit on all the

funds which comprise the city's accounting records.

The department supports other city departments with their purchases by providing assistance with bid and quotation solicitation and review of responses for the procurement of goods and services and purchase order processing. The procurement process is currently more decentralized, and services are limited due to a part-time position supporting the function.

In accordance with the city ordinance, the Finance Director serves as the officer for the retirement system and the custodian of its assets. The department is responsible for the preparation of estimated and final pension benefit calculations, monthly pension benefit payments, day-to-day administration of the system and provides data for the actuarial valuations. The Finance Director also serves as the administrator to other benefit plans.

The sale of municipal bonds and the maintenance of the bond service payments are administered within the department along with the development of utility (water and sewage disposal) rates, various financial reports, certain aspects of risk management and assistance with grant reporting. The Finance Director is ultimately responsible for the other fiscal related functions such as treasury, assessing, and information services.

The finance department budgeted expenditures increased from \$435,700 in FY 2024 to \$540,937. Personnel costs increased due to a change in the uniform chart of accounts, where employee benefits are now recorded in the related department. The department will incur additional contractual services expenditures related to accounting consulting and audit services. There is also an increase in postage due to rising shipping costs.

City Clerk -215

The mission of the city's Clerk's office is to provide friendly and courteous public service, support the city commission and administer elections as prescribed by federal and state law and the city charter, with the highest degree of ethical, professional service.

Pursuant to the city charter, the city Clerk is the custodian of the city seal, administers the oath of office, signs and attests all ordinances, contracts, resolutions and agreements approved by the city commission; and keeps a journal of record of the city commission's proceedings. In addition, the city Clerk performs such other duties as are prescribed by the charter, the general laws of the state, or by the city commission.

The city Clerk serves as the custodian of the official documents and records of the city and coordinates and administers all elections held for the city.

In accordance with the Michigan Open Meetings Act, the Clerk's office oversees the posting of meeting dates and notices, attends all meetings of the city commission, and



transcribes minutes for city commission regular meetings, special meetings and work sessions. The city Clerk also serves as administrator of the Mount Clemens Employees Retirement System, the Mount Clemens Health Care Trust, the Election Commission, the Local Officers' Compensation Commission, and is secretary to the Civil Service Commission.

The Clerk is the Freedom of Information Act (FOIA) coordinator and processes FOIA requests; publishes legal notices, sends updates of all ordinances to Municode for codification, processes applications from residents who want to serve on city boards and committees, and maintains a list of board members and applications of qualified candidates.

Other duties include processing permit applications for annual business registrations, waste hauler permits, auctions, fireworks displays, door-to-door solicitation, dog/cat licensing, transient merchants and medical marihuana facilities permits.

The City Clerk's office continues to maintain the historical records of the city by restoring historical minute books and by adding documents, minutes and agendas to the City's website, for increased accessibility and transparency.

The Clerk department budgeted expenditures increased from \$186,100 in FY 2024 to \$234,448. Personnel costs for the Clerk department increased due to a change in the uniform chart of accounts, where employee benefits are now recorded in the related department.

Information Technology- 228

The information technology department is used to monitor the City's IT needs and ensure they have the right equipment and software to operate efficiently.

The IT budget includes \$155,000 for contractual services which is consistent with FY 2024 and an additional \$70,000 to be used for equipment purchases.

Treasurer -253

The mission of the Treasurer's office is to collect effectively and efficiently, secure, invest, and disburse all city monies, which includes tax billing, water billing, accounts receivables, special assessments, parking funds, and numerous miscellaneous receivables and disbursements. All taxes, special assessments, and license fees, accruing to the city, are collected by the Deputy Treasurer. All money received by any officer or employees of the city for or in connection with the business of the City is remitted to the Deputy Treasurer and deposited to one of the approved banking institutions.

The Treasurer's office collects and redistributes property taxes for all of the various taxing authorities within the city including city operation tax, library tax, MCCC operation, Macomb I.S.D, Mt. Clemens School, and several other agencies regulated by law. In



addition, the office handles all accounts receivable billing, water/sewer utility receipts, parking permits, collection, balancing and accounting for city revenues collected by the cashier.

The Deputy Treasurer is responsible for cash management: investing and tracking investments of city funds, the strategic planning of investments to cover regular monthly planned expenditures, such as accounts payable, payroll and retirement, as well as cash flow planning for less-regular expenditures, such as large construction contract or semi-annual bond payments.

The Treasurer department budgeted expenditures increased from \$204,100 in FY 2024 to \$239,150. Personnel costs for the Treasurer department increased due to a change in the uniform chart of accounts, where employee benefits are now recorded in the related department.

Assessor -257

The Assessor's office uniformly and accurately values all taxable property in the City of Mount Clemens. The office is responsible for preparing the assessment rolls and tax rolls of the city for all classes of property subject to taxation. The state constitution and statutes require that, notwithstanding any other provision of law, the assessed values placed upon the assessment roll shall be at 50 percent of true cash value.

The office is a valuable source of information for the public, maintaining data on each parcel of property in the city. This includes plat maps and record cards for over 5993 real property parcels. Additionally, an outside vendor, by contract, maintains approximately 955 personal property parcels. The total parcels include these ad valorem parcels, industrial facilities tax (IFT), tax increment financing authority (TIFA), downtown development authority (DDA), brownfield redevelopment authority properties, and several other tax development zones.

The City Assessor conducts a board of appeals hearing three times a year to hear any discussion and or appeal that a resident or property owner may have. The city website has the dates of the upcoming appeal boards.

Assessor department budgeted expenditures decreased from \$152,950 in FY 2024 to \$131,400. Personnel costs for the Assessor department decreased due to no longer having a city employee for this department. The Assessor department mainly consists of contractual services.

Elections- 262



The mission of the elections division is to conduct safe, accurate and secure elections, while meeting the requirements of the federal and state election law and the city charter.

The elections division of the city Clerk's office maintains the city's Qualified Voter File (QVF) for the State of Michigan and is responsible for administering elections in the city.

For an election cycle, the Clerk's office orders election supplies, sends voter identification cards to new voters, creates and files mastercards for every voter, obtains county death certificates and deletes deceased voters from voting files, sends cancellation notices to voters with unverified residences, maintains a permanent absentee voter list, mails out absentee ballot applications/ballots to voters, makes arrangements for the use and layout of precinct locations and coordinates the delivery of voting equipment to the precincts.

Prior to the election, the Clerk's office verifies candidate nominating petitions as well as ballot initiative petitions. Voter information lists are prepared on request from candidates for use in campaigning, including specific election data and daily lists.

The Clerk's office ensures that all election equipment is tested for accuracy and routine maintenance such as the calibration and cleaning of the machines, is also performed. Precinct laptops are prepared, tested and uploaded with the Electronic Poll Book (EPB) software.

Over 50 election workers are recruited and trained for each election by the Clerk's office. Training sessions and materials are created by the staff to correlate with Michigan's ever changing election laws. The Clerk's office also processes the payments for all the workers through accounts payable.

Post-election work includes tasks such as uploading voter history into the QVF, completing reports, conducting audits and/or recounts (if needed) and cleaning out the precinct supply carts.

Voter registration drives are conducted periodically with various nursing homes located within the city, as well as Mount Clemens High School.

Election department expenditures are expected to increase to \$61,525 due to a change in election law that allows for an additional 9 days of open voting and additional elections due to it being a presidential election year.

City Hall and Grounds- 265

The City Hall and Grounds budget includes City Hall building costs, under the city engineer for all departments. Building costs primarily involve external vendors. The largest operating costs are utilities (electric, gas, water and telephone), postage, janitorial service and supplies. Repairs and maintenance costs include building trades (HVAC, plumbing, electrical, elevator)



City Hall and Grounds department expenditures are expected to be consistent with FY 2023 and primarily include utilities and maintenance.

City Attorney- 266

The mission of the City of Mount Clemens attorney's office is to promote responsible government by providing highly professional legal counsel to the city commission, city departments, boards and committees, and city employees in all matters relating to any official duties.

The City Attorney's office is established by the charter. The City Attorney is appointed by and is directly responsible to the city commission. The attorney serves as the legal adviser and counsel for the city and for all officers and departments in all matters relating to their official duties and performs such other duties as may be imposed by the commission, either by ordinance or resolution.

The City Attorney prepares and reviews contracts and development agreements, reviews bonds and insurance policies, prepares ordinances, and manages all civil litigation for the city.

The City Attorney's office is also an integral part of the criminal justice system, working with the police and code enforcement departments in the prosecution of misdemeanors and civil infractions in the district court.

The City Attorney is an independent contractor, not a city employee.

Legal fees are expected to be approximately \$155,0000. Legal fees have decreased in FY 2025 due to less pending capital projects requiring legal counsel.

Human Resources Department- 270

The Human Resources Department has the opportunity to interact with all departments, unions and employees of the City of Mount Clemens on a daily basis. Unlike other departments, HR truly is a part of every division here as our job is to make sure the departments are staffed, and all employees can do their job to the best of their ability. We are also pleased to have contact with residents, the public, other communities, and organizations who may seek human resources information.

The Human Resources Department is responsible for coordinating the employment process: recruitment, application, selection, interview, training, and new hire orientation. We also process end of employment activities including exit interviews, insurance cancellation and final paperwork. For those employees electing to retire, the Human Resources Department works hand in hand with the City Clerk's Office to transition the employee into the next phase of their life. The HR Department prepares final payment calculations that are sent to the actuary for computation of their pension options and



discusses the information with the staff member.

Day-to day benefit administration is handled within the Human Resources Department for eligible active and retired employees and their dependents (if applicable). We work intimately with our benefit advisors to offer the employee population health, dental, vision and life benefits and resolve concerns when needed. Vendor data is updated accordingly for the addition or deletion of dependents and the payroll system is updated to reflect any changes made to the contract makeup. HR is also responsible for payment of the dental and vision insurance invoices.

HR acts a liaison to the life insurance carrier for the retired employees when the beneficiaries need to complete a life insurance claim. The department also processes biweekly submissions to the Flexible Savings Account for staff who may elect pre-tax deductions for qualified medical expenses or dependent care. In addition, HR coordinates staff participation with the voluntary insurance carrier and optional 457 retirement plan. We also process and handle FMLA requests for all employees and work with a vendor in the processing of COBRA.

Human Resources administers in house payroll processing on a biweekly basis for active employees and on a monthly basis for retired employees. Biweekly remittances are processed which include federal tax payments, union dues, child support, and garnishments or other wage assignments. The department also prepares monthly, quarterly, and annual reports related to payroll and prepares nearly 100 W2s and 200 1099Rs at year end.

In conjunction with the Finance Department, payroll information is prepared for the annual audit, the annual actuary report, the OPEB actuarial and the self-audit for the workers compensation program. The department also responds to various wage surveys including the EEO4 report, the annual MML wage survey and the annual Conference of Western Wayne wage survey among others.

The employee population is represented by five collective bargaining agreements in addition to employment agreements for the non-union staff. HR participates in negotiations and the day-to- day administration of the respective agreements.

Another program which falls under the jurisdiction of Human Resources is the workers compensation (WC) program. On-the job illness and injury claims are reviewed by the department and appropriate reports are filed with the WC insurance carrier. Human Resources ensures that treatment plans are adhered to by the afflicted employee and coordinates light duty assignments when appropriate. In cases where WC compensation is received, we forward those payments to the employee. Recordable cases are entered onto the MiOSHA log and information is kept up to date with respect to time off or restricted activity. End of the year summaries are completed for each physical location and appropriate reports are posted. Data is also entered on the federal OSHA website on an annual basis.



Unemployment claims are also processed in the Human Resources Department. Through an online system, questions are responded to, and information is provided to substantiate or protest a claim.

Most of our public services, utilities and Dial-A-Ride union members have positions which are classified as safety-sensitive. As such, they are subject to pre-employment and random DOT drug and alcohol testing. Utilizing a third-party administrator, random testing is performed to remain compliant with Federal Motor Carrier Safety Administration and Federal Transit Administration regulations. The FTA pool has additional reporting requirements, as the city receives federal funding through its partnership with SMART for the community transportation program.

Ancillary activities include performing employment verifications for current and past employment, keeping medical and personnel files up to date, working with staff to understand their benefit options and resolving concerns if need be.

From the start of employment through their last day on site, City employees are subject to a variety of policies and procedures. These employment documents provide a framework to outline what constitutes acceptable behavior and the ramifications for not adhering to the policy. The HR Department oversees the contents of our Policies and Procedures Manual and the supporting DOT drug and alcohol policies. Updates are conducted as needed and information is distributed when required. The HR Department also coordinates the mandatory posters displayed in each physical location. Through cooperation with administration in each of the facilities, the HR Department works to enforce the various employment policies.

The Human Resources Department is comprised of the Human Resources Director and the Payroll & Benefits Coordinator.

Human Resources department expenditures are consistent with FY 2024.

Fire Department- 336

The mission of the Mount Clemens Fire Department is to reduce deaths, injuries, and property loss by being proactive in providing state of the art lifesaving and property preservation in a professional cost-effective manner, unhampered by tradition while recognizing and treating our people as our most valuable resource and the key to our success.

The Mount Clemens Fire Department was established in 1888. We have 14 full time firefighters. We work out of one station with a daily staffing of four and a minimum staffing of three. Our off-duty personnel are called in as needed. We respond to fire, EMS, hazardous material, and rescue calls as well as perform fire prevention and education duties. We average approximately 3,900 calls per year. We are the busiest



fire station in the county and one of the busiest in the state. Operations are funded through General Fund tax revenue.

Fire operations are combined with fire suppression and fire prevention duties being performed by the same personnel.

Fire prevention provides risk management services. They conduct inspections, investigations, test alarm panels and sprinkler systems, plan reviews and fire code enforcement. They provide fire safety talks to all the elementary schools as well as many different civic groups.

Fire suppression responds to fire emergencies, medical emergencies, technical rescues, hazardous materials incidents, lift assists, odor investigations, and downed power lines. They also write grants for fire operations equipment.

The department provides basic non-transporting EMS service. The advanced life support transport is performed by Medstar Ambulance. The department provides lifesaving treatment until Medstar arrives on scene. We assist Medstar with treatment, packaging and loading of patients and patient care enroute to the hospital as needed.

We are part of a county wide mutual aid agreement, which encompasses 25 different fire departments. The agreement covers 482 square miles and has a population of 788,149 people. Also contained in the agreement are Selfridge Air National Guard Base and the U.S. Army Detroit Arsenal, which are both federal facilities. We also have an automatic aid agreement with one of the communities. We respond approximately 115 times a year to assist our neighboring departments.

The city's ISO rating which is based on manpower, stations, equipment, training and water supply is currently at three.

The department utilizes cost recovery for calls such as false alarms, vehicle accidents involving impaired drivers and hazardous material calls.

All fire department calls are dispatched by the 911 public safety answering point (PSAP) at the Macomb County Communications and Technology Center (COMTEC)

The department is responsible for the daily maintenance of all emergency response vehicles and equipment. The shift personnel clean and maintain the station.

Daily skills and physical training are conducted to keep the quality of service high while reducing injuries. The training is also necessary to comply with ISO, OSHA and NFPA.

An annual payment is budgeted to the DPW to provide vehicle maintenance and repairs. This payment also covers fuel usage.

The fire department has a lock box program for its businesses and residents, which

provides firefighters easy access to homes and businesses in case of an emergency. These boxes are purchased at the owner's expense.

Fire department personnel costs are expected to increase from \$2,019,000 to \$2,217,625, about 10% mainly due to an increase in salaries/wages and employee retirement costs. \$78,316 is budgeted for self-funded capital outlay purchases in FY 2025. An additional \$145,000 is expected to be funded by a grant.

Community Development Department- 701

The mission of the Community Development Department is to provide building inspection, ordinance enforcement, community development and economic development services for the City of Mount Clemens in the most proficient and professional manner as possible.

The Community Development Director has the responsibility of the administration of programs related to several different but integrated specialties: planning and zoning, economic development, building and rental housing inspection, and code enforcement.

The department efforts related to planning and zoning include the statutory requirements for preparing and adopting a master plan, as well as adopting and amending a zoning ordinance and providing staff support to both a planning commission and a zoning board of appeals. A planning commission for the city has been established under the provisions of the Michigan Planning Enabling Act (PA 33 of 2008, as amended), and oversees the drafting of, and amendments to, the city's master plan, reviews proposed and approves site plans and special land use requests, reviews rezoning requests, and draft amendments to the zoning ordinance, when needed. A zoning board of appeals for the city has been established under provisions of the Michigan Zoning Enabling Act (PA 110 of 2006, as amended), and is responsible for hearing requests for variances and interpretations to specific zoning ordinance provisions.

The department is responsible for the review, permitting and inspection of all construction in the city pursuant to the Michigan State Construction Code Act (PA 230 of 1972, as amended), including the inspection and issuance of residential and commercial certificates of occupancy, and administering a construction code board of appeals. Administering the city's rental registration and inspection ordinance, and enforcement of the international property maintenance code and other city ordinances through code enforcement efforts, are complimentary functions that are performed within the department.

The Community Development Department leads efforts on improving the city's business environment through economic development initiatives, including those related to business attraction, business retention and local and state incentive programs. The department administers the city's allocation of federal Community



Development Block Grant (CDBG) dollars through the Macomb Urban County program and provides staff support on matters coming before the Brownfield Redevelopment Authority, Harbor Commission, Historic District Commission, Historical Commission and Parks & Recreation Advisory Board. The Community Development Director also serves as the Executive Director to the Downtown Development Authority.

Other initiatives and programs that department personnel are involved in include managing applications for special event permits, managing the outdoor patio permit process, overseeing the sale of city-owned vacant residential lots, responding to zoning inquiries through zoning verification letters, processing alley vacation requests, reviewing land divisions in coordination with the assessing department, and coordinating with the city's contracted engineering firm on various matters coming before the city.

Community Development expenditures are expected to be similar to FY 2024 except for a change in the uniform chart of accounts, where employee benefits are now recorded in the related department.

Department of Public Services- 430, 448, 449, 751, & 756

The mission of the department of public services to maintain and enhance to the best of our ability a high quality of life for the city's residents, businesses, and visitors by providing well planned, environmentally sensitive, expeditious, and efficient services to promote public health, personal safety, and maintenance of our community assets.

The department of public services (DPS) consists of: the street department (surface maintenance, winter maintenance, leaf pickup, forestry, alley maintenance, and the city's downtown maintenance (including the Christmas decoration display); the sanitation department (refuse pickup, compost pickup, and the curbside recycling program); the city's parks division; the parking system (including meter enforcement); the animal control division; the traffic control division; and the city's motor pool (fleet maintenance division).

The DPS continually seeks grant funding and works closely with MDOT and the Macomb County Department of Roads to secure resources to repair roads throughout the city with best practices. Over the last 15 years the DPS has received over \$30,000,000 in grant funds updating roads, traffic signals, downtown enhancements, and other infrastructure.

The DPS's operational budget is spread across six funds and 14 departments. Road maintenance, tree maintenance, public ways, snow removal, and sign maintenance are funded by major and local street funds which are supported with Act 51 monies.

The DPS maintains parking lots and the parking system with support from meter receipts and parking violations. Animal control and the parks division are maintained out of the general fund.

The DPS budgeted expenditures increased from \$1,369,525 in FY 2024 to \$2,168,516. Of this increase, approximately \$570,000 are vehicle costs, including gasoline, vehicle maintenance, and wages, that were previously recorded in the Motor Pool Fund. Street lighting costs are expected to increase due to rising electric rates. Building improvements are expected to be higher due to anticipated improvements at the Community Center.

Other Activities

For FY 25, General Fund expenditures also include:

- \$450,000 for new vehicles. This would have previously been recorded in the Motor Pool Fund.
- A \$1,000,000 transfer to the Local Street Fund for construction costs
- A contribution to the City's OPEB trust of nearly \$1.2M plus an additional \$107,200 as prescribed by the City's corrective action plan to pre-fund retiree healthcare.

In summary, General Fund expenditures exceed revenues by approximately \$1.8M, reducing fund balance from approximately \$8.9M to \$7.1M or 45 percent of appropriations before transfers.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-402.000	CURRENT REAL PROPERTY TAX	6,643,089	6,900,000	6,696,406	6,900,000	7,644,400	7,644,400
101-000-403.001	PRIOR YEAR DENIALS TAX DELINQ	(25,848)	4,000	57	4,000	4,000	4,000
101-000-404.000	PRIOR YEAR UNCAPPED PROPERTY			331	400		
101-000-410.000	PERSONAL PROPERTY TAX	456,432	650,000	429,766	479,000	502,950	502,950
101-000-412.000	OTHER - PERSONAL TAX	3,550	(176,000)	164,466	(30,000)	(30,000)	(30,000)
101-000-432.000	PAYMENT IN LIEU OF TAXES	44,748	150,000	180,782	90,000	90,000	90,000
101-000-439.000	S.O.M- MARIJUANA FEES	39		118,499	118,499	295,000	295,000
101-000-445.000	PENALTY/INTEREST ON DELINQ	29,446	34,000	28,857	34,000	32,450	32,450
101-000-447.000	PROPERTY TAX ADMINISTRATION	236,884	231,000	237,928	250,000	262,500	262,500
101-000-476.000	BUSINESS LICENSE	14,086	20,000	14,759	14,000	14,000	14,000
101-000-477.000	CABLE TV - WOW - ATT	168,228	200,000	89,035	166,000	200,000	160,000
101-000-478.000	MARIJUANA PERMITS	85,000	85,000	30,000	85,000	85,000	85,000
101-000-480.000	BUILDING PERMITS	164,976	250,000	154,019	225,000	250,000	300,000
101-000-481.000	FORFEITED PERFORMANCE BONDS	30,300	15,000		15,000	15,000	15,000
101-000-482.000	ELECTRICAL PERMITS	32,129	30,000	46,224	50,000	40,000	50,000
101-000-483.000	ANIMAL LICENSES	4,255	4,500	3,345	4,500	4,500	4,500
101-000-484.000	FENCE PERMITS	3,500	2,500	100	2,500	1,500	
101-000-485.000	SIGN AND HANGER PERMITS	4,050	5,000				
101-000-488.000	MECHANICAL PERMITS	35,151	35,000	36,346	40,000	30,000	40,000
101-000-492.000	PLUMBING PERMITS	30,529	30,000	45,776	49,000	35,000	50,000
101-000-494.000	ZONING PERMIT FEE & REZONING	14,083	10,000	37,850	43,000	20,000	40,000
101-000-496.000	SIDEWALK-CURB-APPROACH PERMITS	9,890	10,000	500	500		
101-000-502.001	FEDERAL GRANTS - ELECTION	8,996					
101-000-505.000	FEDERAL GRANT - FIRE	39,571					
101-000-522.000	FEDERAL GRANT - CDBG	1,698,549		99,339	100,000	150,000	150,000
101-000-572.000	LIQUOR LICENSE	22,988	23,000	22,492	23,000	23,000	23,000
101-000-573.000	LOCAL COMMUNITY STABILIZATION	912,784	880,000	435,131	900,000	949,620	900,000
101-000-574.000	ST OF MI CVTRS-REV SHARE	2,287,866	2,368,809	1,217,210	2,368,809	2,414,355	2,414,355
101-000-607.000	COPIES & REGISTRATION LIST	1,334	1,000	477	1,000	1,000	1,000
101-000-607.001	ANNUAL RENTAL INSPECTION FEE	214,870	225,000	207,550	215,000	215,000	215,000
101-000-607.002	SPECIAL EVENT FEES/PERMIT	748	700	725	700	700	700
101-000-607.003	ABANDONED PROPERTY FEE	19,750	15,000	25,720	25,000	20,000	20,000
101-000-607.004	PROPERTY SPLITTING FEE	600	600	650	650	600	600
101-000-607.005	FALSE ALARM FEE	29,100	49,100	63,500	62,000	35,000	35,000
101-000-614.002	POLICE OUIL	813	1,100	3,630	3,630	1,100	1,100
101-000-617.000	FIRE DEPART - COST RECOVERY	15	12,900	12,868	12,868	2,500	2,500
101-000-626.202	SERVICES RENDERED MAJOR ST	10,000	10,000	10,000	10,000	10,000	15,000
101-000-626.203	SERVICES RENDERED LOCAL ST						10,000
101-000-626.211	SERVICES RENDERED DIAL A RIDE	900	900	900	900	900	14,000
101-000-626.514	SERVICES RENDERED - PARKING SYS	5,000	7,500	7,500	7,500	7,500	20,000
101-000-626.590	SERVICES RENDERED SEWER FD	110,000	110,000	110,000	110,000	110,000	170,000
101-000-626.591	SERVICES RENDERED WATER FD	65,000	65,000	65,000	65,000	65,000	175,000
101-000-626.596	SERVICES RENDERED SANITATION	65,000	65,000	15,000	15,000	65,000	25,000
101-000-642.109	SALES - OTHER	3,364	1,500	1,799	1,710	1,500	1,500
101-000-645.000	CFS - PER ORDINANCE	30,300	55,700	55,404	56,000	42,000	42,000
101-000-651.000	USE & ADMISSION FEES-SPORTS	28,805	35,000	18,150	26,000	28,000	28,000
101-000-651.002	CHARGE - GASOLINE SALES (OTHER FUI					22,000	22,000
101-000-651.003	RECREATION PROGRAM FEES	19,379	20,000	20,151	20,000	20,000	20,000
101-000-658.000	PENALTY/INTEREST	2,467	29,850	31,055	20,000	15,000	15,000
101-000-659.000	ADMIN HEAR BUREAU - FINES/FEES	100	10,000	3,860	5,000	15,000	15,000
101-000-665.000	INTEREST EARNINGS	233,238	221,300	427,526	500,000	400,000	400,000
101-000-667.000	EQUIPMENT RENTALS					564,000	564,000
101-000-668.100	RENT & ROYALTY - WILSON GYM	270	300	690	660	300	300
101-000-668.200	RENT & ROYALTY - GAZEBO	1,025	1,000	550	1,000	1,000	1,000
101-000-673.100	SALE/LEASED FIXED ASSETS-LAND			500	500		

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-673.103	REIMBURSEMENT OF EXPENDITURES	102,621	130,700	84,641	85,000	85,000	85,000
101-000-674.000	CONTRIB & DONATION-PRIV SOURCE	103,286	50,000	5,416	5,416	5,500	5,500
101-000-674.100	CONTRIBUTIONS - PUBLIC SOURCE	32,000	32,000	32,000	32,000	32,000	32,000
101-000-675.000	CONTRIBUTION PEG FUNDS	33,335	25,000	13,829	35,000	36,000	36,000
101-000-675.248	CONTRIBUTION FROM DDA		20,000	19,123	19,123	20,000	20,000
101-000-675.336	CONTRIBUTION - FIRE DEPT	100					
101-000-676.000	REIMBURSE OF EXPENDITURES (P&A)	(43)	2,000	43	2,000		
101-000-676.102	REIMBURSEMENT OF WORKMEN'S COMP/MT	4,762					
101-000-676.103	REIMBURSEMENT OF EXPENDITURES	29,630		25,050	24,000	30,000	30,000
101-000-684.000	MISCELLANEOUS	37,597	3,000	3,004	3,200	3,000	3,000
101-000-685.000	OPIOID SETTLEMENT	17,367	4,350	4,344	4,344	4,567	4,567
101-000-687.000	RECOVERY SPECIFIC STOP LOSS	2,679	500	221	500	500	500
Totals for dept 000 - REVENUE		14,160,683	12,967,809	11,360,094	13,302,909	14,892,942	15,077,422
TOTAL ESTIMATED REVENUES		14,160,683	12,967,809	11,360,094	13,302,909	14,892,942	15,077,422
APPROPRIATIONS							
Dept 101 - COMMISSION							
101-101-702.000	SALARIES & WAGES	17,875	19,000	9,124	19,000	19,000	19,000
101-101-728.000	OFFICE SUPPLIES	1,190		64	64	100	100
101-101-803.000	MEMBERSHIP AND DUES			1,875		1,000	1,000
101-101-960.000	CONFERENCES AND WORKSHOPS	205	500		500	3,000	3,000
Totals for dept 101 - COMMISSION		19,270	19,500	11,063	19,564	23,100	23,100
Dept 172 - MANAGER							
101-172-702.000	SALARIES & WAGES	49,488	53,300	42,239	54,635	56,171	57,541
101-172-705.000	DISBURSEMENT-EARNED WAGES	468					
101-172-706.000	OVERTIME	2,201					
101-172-711.000	MEDICARE	997	800	599	800	815	835
101-172-711.100	FICA	3,187	3,300	2,562	3,390	3,483	3,568
101-172-716.000	EMPLOYEE HEALTH INSURANCE			3,339	3,972	9,333	9,333
101-172-716.300	EMPLOYEE HEALTH CONTRIBUTION	(201)		(722)	(956)		
101-172-716.400	PAYMENT IN LIEU OF HEALTH INS	1,871	5,800				
101-172-718.000	EMPLOYEE RETIREMENT	4,616				4,700	4,700
101-172-719.000	ICMA - CITY CONTRIBUTION	997					
101-172-721.000	DENTAL INSURANCE	928	1,600	1,218	1,600	1,692	1,692
101-172-722.000	OPTICAL INSURANCE	201	300	217	277	277	277
101-172-729.000	BOOKS, MAGAZINES & PERIODICALS	175	100		100		
101-172-803.000	MEMBERSHIP AND DUES	7,924	8,000	9,090	8,819	12,000	12,000
101-172-818.000	CONTRACTUAL SERVICES	82,431	100,000	87,183	115,000	110,000	110,000
101-172-885.000	PUBLIC RELATIONS	1,944	1,000	3,823	4,000	5,000	5,000
101-172-955.000	MISCELLANEOUS	35					
101-172-960.000	EDUCATION AND TRAINING			695	2,600	4,000	4,000
Totals for dept 172 - MANAGER		157,262	174,200	150,243	194,237	207,471	208,946
Dept 173 - COMMUNITY PROMOTION							
101-173-803.000	MEMBERSHIP AND DUES	521	500		500	500	500
101-173-818.000	CONTRACTUAL SERVICES	18,905	25,000	6,475	10,000	20,000	20,000
101-173-885.000	PUBLIC RELATIONS	10,234	10,000	40,089	38,000	25,000	25,000
101-173-960.000	CONFERENCES AND WORKSHOPS	1,150	3,300		2,000	2,000	2,000
Totals for dept 173 - COMMUNITY PROMOTION		30,810	38,800	46,564	50,500	47,500	47,500
Dept 191 - ACCOUNTING							
101-191-702.000	SALARIES & WAGES	142,447	81,000	63,797	81,702	78,561	80,227

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 191 - ACCOUNTING							
101-191-705.000	DISBURSEMENT-EARNED WAGES	7,991					
101-191-706.000	OVERTIME	358	1,000		1,000		
101-191-711.000	MEDICARE	2,217	1,200	941	1,200	1,140	1,164
101-191-711.100	FICA	9,527	6,100	3,927	5,100	4,871	4,975
101-191-716.000	EMPLOYEE HEALTH INSURANCE			5,624	5,536	19,806	19,806
101-191-716.300	EMPLOYEE HEALTH CONTRIBUTION	(992)	(1,100)	(554)	(1,100)	(1,100)	(1,100)
101-191-716.400	PAYMENT IN LIEU OF HEALTH INS	4,000	3,000				
101-191-718.000	EMPLOYEE RETIREMENT	12,752	2,500		2,500	12,800	2,500
101-191-719.000	ICMA - CITY CONTRIBUTION	1,876	1,800	1,543	2,006	1,999	1,999
101-191-721.000	DENTAL INSURANCE	2,102	1,400	1,042	1,350	1,338	1,338
101-191-722.000	OPTICAL INSURANCE	402	300	146	250	226	226
101-191-728.000	OFFICE SUPPLIES	179	200		200	200	200
101-191-803.000	MEMBERSHIP AND DUES	404	500	249	500	500	500
101-191-808.000	INDEPENDENT AUDIT	41,895	45,000	39,994	40,000	47,250	47,250
101-191-818.000	CONTRACTUAL SERVICES	92,549	160,000	185,897	219,560	235,000	235,000
101-191-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	726	200		200	200	200
101-191-955.000	MISCELLANEOUS			15	30		
101-191-960.000	CONFERENCES AND WORKSHOPS	958	4,000		1,000	4,000	4,000
Totals for dept 191 - ACCOUNTING		319,391	307,100	302,621	361,034	406,791	398,285
Dept 215 - CLERK							
101-215-702.000	SALARIES & WAGES	136,857	137,500	106,138	137,500	140,941	144,378
101-215-711.000	MEDICARE	1,979	2,300	1,543	2,000	2,044	2,094
101-215-711.100	FICA	8,461	10,000	6,600	8,600	8,739	8,952
101-215-716.000	EMPLOYEE HEALTH INSURANCE			8,383	8,856	44,971	44,971
101-215-716.300	EMPLOYEE HEALTH CONTRIBUTION	(2,241)	(2,000)	(1,276)	(1,700)	(2,000)	(2,000)
101-215-718.000	EMPLOYEE RETIREMENT	12,221	17,000		17,000	12,300	12,300
101-215-719.000	ICMA - CITY CONTRIBUTION	2,314	2,200	1,852	2,416	2,400	2,400
101-215-721.000	DENTAL INSURANCE	2,657	2,700	2,054	2,700	2,853	2,853
101-215-722.000	OPTICAL INSURANCE	462	500	351	465	465	465
101-215-728.000	OFFICE SUPPLIES	184	100	128	170	200	200
101-215-753.000	DOG LICENSES	182	200	213	213	215	215
101-215-803.000	MEMBERSHIP AND DUES	400	400	150	400	400	400
101-215-818.000	CONTRACTUAL SERVICES	3,300	7,400	7,283	7,400	7,500	7,500
101-215-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	39	600	58	600	600	600
101-215-901.000	ADVERTISING	4,801	4,000	3,538	5,750	6,000	6,000
101-215-904.000	PRINTING AND BINDING	3,571	1,000	108	1,000	800	800
101-215-960.000	EDUCATION AND TRAINING	1,222	2,200	1,575	2,200	2,320	2,320
101-215-982.000	MINOR EQUIPMENT			1,113			
Totals for dept 215 - CLERK		176,409	186,100	139,811	195,570	230,748	234,448
Dept 228 - INFORMATION TECHNOLOGY							
101-228-757.000	COMPUTER SOFTWARE	11,443	9,500	21,523	22,000	12,000	12,000
101-228-818.000	CONTRACTUAL SERVICES	167,307	150,000	119,372	154,399	155,000	155,000
101-228-982.200	MINOR EQUIPMENT PURCHASES	21,256	59,900	34,011	65,921	70,000	70,000
Totals for dept 228 - INFORMATION TECHNOLOGY		200,006	219,400	174,906	242,320	237,000	237,000
Dept 233 - CENTRAL PURCHASING							
101-233-702.000	SALARIES & WAGES	49,829	58,500	26,766	38,000	49,303	49,303
101-233-711.000	MEDICARE	709	900	385	560	715	715
101-233-711.100	FICA	3,030	3,600	1,644	2,360	3,057	3,057
101-233-716.000	EMPLOYEE HEALTH INSURANCE			790	600	8,839	8,839
101-233-716.300	EMPLOYEE HEALTH CONTRIBUTION	(972)	(900)	(210)	(210)	(900)	(900)
101-233-716.400	PAYMENT IN LIEU OF HEALTH INS	125					

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APPROPRIATIONS							
Dept 233 - CENTRAL PURCHASING							
101-233-718.000	EMPLOYEE RETIREMENT	4,450	6,300		6,300	4,500	4,500
101-233-721.000	DENTAL INSURANCE	1,081	1,100	368	500	539	539
101-233-722.000	OPTICAL INSURANCE	187	200	73	100	99	99
101-233-728.000	OFFICE SUPPLIES	15,366	20,000	8,730	14,000	20,000	20,000
101-233-730.000	POSTAGE	36,138	28,000	27,304	38,000	28,000	44,000
101-233-803.000	MEMBERSHIP AND DUES	460	500	360	500	500	500
101-233-818.000	CONTRACTUAL SERVICES	911	1,500	14,007	14,000	1,500	1,500
101-233-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	31	300		300	300	300
101-233-904.000	PRINTING AND BINDING	6,342	5,000	4,189	6,490	6,500	6,500
101-233-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	6,436	2,600	6,460	6,670	2,700	2,700
101-233-946.000	OFFICE EQUIP-LEASE OR RENTAL	166	1,000	828	1,000	1,000	1,000
Totals for dept 233 - CENTRAL PURCHASING		124,289	128,600	91,694	129,170	126,652	142,652
Dept 253 - TREASURER							
101-253-702.000	SALARIES & WAGES	162,352	160,500	134,145	172,627	165,437	167,103
101-253-706.000	OVERTIME	188	200		200		
101-253-710.000	LONGEVITY	2,400	2,800	2,800	2,800	2,800	2,800
101-253-711.000	MEDICARE	2,328	2,400	1,855	2,510	2,440	2,464
101-253-711.100	FICA	9,982	10,200	8,420	10,700	10,431	10,534
101-253-716.000	EMPLOYEE HEALTH INSURANCE			5,275	5,568	28,356	28,356
101-253-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,945)	(1,900)	(898)	(1,078)	(1,900)	(1,900)
101-253-718.000	EMPLOYEE RETIREMENT	14,729	18,000		18,000	14,800	14,800
101-253-719.000	ICMA - CITY CONTRIBUTION			692	1,155	2,000	2,000
101-253-721.000	DENTAL INSURANCE	3,551	3,800	2,441	3,250	3,310	3,310
101-253-722.000	OPTICAL INSURANCE	619	700	426	564	564	564
101-253-803.000	MEMBERSHIP AND DUES	99	100	119	120	119	119
101-253-818.000	CONTRACTUAL SERVICES	6,588	6,500	9,871	10,900	8,000	8,000
101-253-955.000	MISCELLANEOUS	216					
101-253-960.000	EDUCATION AND TRAINING	483	800	399	800	1,000	1,000
Totals for dept 253 - TREASURER		201,590	204,100	165,545	228,116	237,357	239,150
Dept 257 - ASSESSOR							
101-257-703.000	PART-TIME EMPLOYEE WAGES	17,835	20,000	1,170	1,170		
101-257-711.000	MEDICARE	259	300	17	17		
101-257-711.100	FICA	1,106	1,250	73	73		
101-257-728.000	OFFICE SUPPLIES		100		100	100	100
101-257-818.000	CONTRACTUAL SERVICES	104,542	110,000	96,724	115,000	110,000	110,000
101-257-901.000	ADVERTISING	511	300	202	300	300	300
101-257-904.000	PRINTING AND BINDING	5,386	5,500		5,500	5,500	5,500
101-257-960.000	EDUCATION AND TRAINING		500		500	500	500
101-257-961.000	TAX TRIBUNAL/TAX WRITE OFF	42,729	15,000	12,347	34,000	15,000	15,000
Totals for dept 257 - ASSESSOR		172,368	152,950	110,533	156,660	131,400	131,400
Dept 261 - OPIOID SETTLEMENT							
101-261-799.000	DRUG RELATED EXPENSES		17,400	19,651	19,651		
Totals for dept 261 - OPIOID SETTLEMENT			17,400	19,651	19,651		
Dept 262 - ELECTIONS							
101-262-712.000	FEES AND PER DIEM	16,007	22,000	21,623	22,000	42,000	42,000
101-262-728.000	OFFICE SUPPLIES	650	2,000	107	2,000	700	700
101-262-805.000	CATERING	598	1,300	558	700	1,800	1,800
101-262-818.000	CONTRACTUAL SERVICES	2,201	4,000	1,800	2,200	3,000	3,000
101-262-901.000	ADVERTISING	1,506	3,200	932	2,000	1,500	1,500
101-262-904.000	PRINTING AND BINDING	2,697	5,000	6,370	8,000	3,000	3,000

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APPROPRIATIONS							
Dept 262 - ELECTIONS							
101-262-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	5,360	4,200	2,810	2,810	5,525	5,525
101-262-982.000	MACHINERY AND EQUIPMENT		10,400	3,580	10,400	4,000	4,000
	Totals for dept 262 - ELECTIONS	29,019	52,100	37,780	50,110	61,525	61,525
Dept 265 - BUILDING AND GROUNDS							
101-265-776.000	SMALL TOOLS & SHOP SUPPLIES	42					
101-265-777.000	CUSTODIAL SUPPLIES-BUILDING	7,118	5,500	5,534	8,964	9,000	9,000
101-265-780.000	PAINT	140		76	76		
101-265-818.000	CONTRACTUAL SERVICES	64,227	56,700	42,652	61,000	56,700	56,700
101-265-824.000	EXTERMINATING SERVICE	714	800	880	1,006	1,000	1,000
101-265-853.000	TELEPHONE	49,611	47,000	37,995	47,000	47,000	47,000
101-265-853.001	TELEPHONE-SIRENS	1,044	2,000	1,744	1,750	2,000	2,000
101-265-921.000	ELECTRIC	48,645	55,000	39,019	55,000	55,000	55,000
101-265-923.000	HEAT	14,648	15,000	8,850	13,000	15,000	15,000
101-265-931.000	BUILDING MAINTENANCE	29,093	21,000	15,443	21,000	21,000	21,000
101-265-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	22,685	20,000	18,005	20,925	20,925	20,925
	Totals for dept 265 - BUILDING AND GROUNDS	237,967	223,000	170,198	229,721	227,625	227,625
Dept 266 - LEGAL SERVICES							
101-266-826.000	LEGAL FEES (ATTORNEY)	195,624	192,000	105,613	160,000	125,000	125,000
101-266-826.001	LEGAL FEES LABOR ISSUES	11,283	10,000	2,413	10,000	30,000	30,000
	Totals for dept 266 - LEGAL SERVICES	206,907	202,000	108,026	170,000	155,000	155,000
Dept 270 - HUMAN RESOURCES							
101-270-702.000	SALARIES & WAGES	76,925	128,500	53,500	73,000	82,000	84,000
101-270-711.000	MEDICARE	1,187	1,900	783	1,100	1,189	1,218
101-270-711.100	FICA	5,130	8,000	3,346	4,560	5,084	5,208
101-270-716.000	EMPLOYEE HEALTH INSURANCE			981	740	7,703	7,703
101-270-716.300	EMPLOYEE HEALTH CONTRIBUTION			(1,137)	(1,500)	(1,800)	(1,800)
101-270-716.400	PAYMENT IN LIEU OF HEALTH INS	3,800	3,800				
101-270-718.000	EMPLOYEE RETIREMENT	6,869	14,000		14,000	6,900	6,900
101-270-719.000	ICMA - CITY CONTRIBUTION	2,265	2,400	1,605	2,400	2,460	2,520
101-270-721.000	DENTAL INSURANCE	690	2,200	226	355	539	539
101-270-722.000	OPTICAL INSURANCE	168	400	59	85	99	99
101-270-728.000	OFFICE SUPPLIES		200		200	200	200
101-270-729.000	BOOKS, MAGAZINES & PERIODICALS	335	300	344	350	350	350
101-270-803.000	MEMBERSHIP AND DUES		500		500	500	500
101-270-814.000	RECRUITMENT & SELECT PHYSICALS	9,707	5,500	607	5,500	5,000	5,000
101-270-817.000	CONSULTANT FEES	27,873	20,000	18,541	26,000	33,000	33,000
101-270-818.000	CONTRACTUAL SERVICES	25,296	20,000	24,628	34,384	14,000	14,000
101-270-901.000	ADVERTISING	600	1,000		1,000	500	500
101-270-955.000	MISCELLANEOUS					500	500
101-270-960.000	EDUCATION AND TRAINING		2,200	13,288	13,288	50,000	50,000
	Totals for dept 270 - HUMAN RESOURCES	160,845	210,900	116,771	175,962	208,224	210,437
Dept 271 - LIABILITY INSURANCE							
101-271-716.000	EMPLOYEE HEALTH INSURANCE	207,428	334,800	225,786	334,800		
101-271-716.002	FED & STATE/COBRA FEES	500	500	434	500	500	500
101-271-716.300	EMPLOYEE HEALTH CONTRIBUTION	(303)					
101-271-717.000	EMPLOYEE LIFE INSURANCE	3,402	3,500	4,661	5,600	3,890	3,890
101-271-721.000	DENTAL INSURANCE			23	50		
101-271-723.000	WORKER'S COMPENSATION	22,655	22,700	23,173	23,173	22,700	22,700
101-271-724.000	UNEMPLOYMENT COMPENSATION	496	400	56	400	400	400
101-271-818.000	CONTRACTUAL SERVICES	71,404	75,000	75,000	75,000	35,000	35,000

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APPROPRIATIONS							
Dept 271 - LIABILITY INSURANCE							
101-271-832.000	LIABILITY INSURANCE	59,375	119,500	116,818	116,818	127,865	127,865
Totals for dept 271 - LIABILITY INSURANCE		364,957	556,400	445,951	556,341	190,355	190,355
Dept 301 - POLICE DEPARTMENT							
101-301-818.000	CONTRACTUAL SERVICES	3,379,534	3,450,000	2,569,027	3,450,000	3,450,000	3,605,000
Totals for dept 301 - POLICE DEPARTMENT		3,379,534	3,450,000	2,569,027	3,450,000	3,450,000	3,605,000
Dept 336 - FIRE DEPARTMENT							
101-336-702.000	SALARIES & WAGES	1,069,712	1,100,000	831,814	1,100,000	1,247,400	1,249,275
101-336-702.441	DPS LABOR					29,489	29,489
101-336-706.000	OVERTIME	216,815	228,900	154,451	228,487	199,005	199,005
101-336-710.000	LONGEVITY	9,900	8,900	9,676	9,676	9,220	9,220
101-336-711.000	MEDICARE	17,853	15,600	15,613	21,000	21,628	21,655
101-336-711.100	FICA	3,879	3,300	3,185	3,850	17,072	17,188
101-336-716.000	EMPLOYEE HEALTH INSURANCE	243,738	255,000	200,921	255,000	212,289	212,289
101-336-716.300	EMPLOYEE HEALTH CONTRIBUTION	(5,790)	(8,000)	(1,414)	(8,000)	(8,000)	(8,000)
101-336-716.400	PAYMENT IN LIEU OF HEALTH INS	3,625	3,600	2,250	3,600	6,000	6,000
101-336-716.500	FOOD ALLOWANCE	8,438	9,700	8,973	9,700	9,000	9,000
101-336-717.000	EMPLOYEE LIFE INSURANCE	1,345	1,300	1,161	1,379	1,450	1,450
101-336-718.000	EMPLOYEE RETIREMENT	429,360	365,000		429,400	429,400	429,400
101-336-719.000	ICMA - CITY CONTRIBUTION			822	1,348	2,352	2,408
101-336-721.000	DENTAL INSURANCE	16,062	15,500	12,862	17,200	18,919	18,919
101-336-722.000	OPTICAL INSURANCE	187	200	142	200	327	327
101-336-723.000	WORKER'S COMPENSATION	15,000	20,000	31,853	31,853	20,000	20,000
101-336-725.100	UNIFORM ALLOWANCE	7,149	8,100	8,016	8,100	8,100	8,100
101-336-728.000	OFFICE SUPPLIES	1,354	500	1,212	1,421	1,000	1,000
101-336-729.000	BOOKS, MAGAZINES & PERIODICALS	1,524	1,500	375	1,500	1,500	1,500
101-336-743.000	CHEMICALS	1,305	2,500	902	2,500	2,500	2,500
101-336-747.000	EXTINGUISHER RECHARGES	2,515	6,100	4,742	6,391	3,000	3,000
101-336-748.000	EDUCATIONAL SUPPLIES	2,009	2,000	1,255	2,000	2,500	2,500
101-336-751.000	MOTOR FUEL & LUBES-VEHICLES					34,000	34,000
101-336-757.000	COMPUTER SOFTWARE	10,090	3,000	3,873	3,000	6,300	6,300
101-336-759.000	PHOTOGRAPHIC SUPPLIES					1,000	1,000
101-336-761.000	MEDICAL SUPPLIES	4,247	4,000	4,292	4,500	5,000	5,000
101-336-776.000	SMALL TOOLS & SHOP SUPPLIES	799	1,500	722	1,500	1,500	1,500
101-336-777.000	CUSTODIAL SUPPLIES-BUILDING	3,028	4,000	2,551	4,000	4,000	4,000
101-336-784.000	REP PARTS/MAINT-AUTO & CON EQU					8,500	8,500
101-336-803.000	MEMBERSHIP AND DUES	1,280	3,700	1,540	3,700	5,100	5,100
101-336-803.001	TRAINING					32,000	32,000
101-336-818.000	CONTRACTUAL SERVICES	58,029	110,000	14,562	117,015	29,076	29,076
101-336-829.000	CABLE SERVICES	1,713	1,800	1,138	1,800	1,800	1,800
101-336-833.000	RADIO EQUIP AND FEES					10,000	10,000
101-336-861.000	AUTOMOBILE ALLOWANCE/MILEAGE		600		600	600	600
101-336-904.000	PRINTING AND BINDING		800		800	400	400
101-336-923.000	HEAT	8,691	7,000	5,234	7,000	7,000	7,000
101-336-931.000	BUILDING MAINTENANCE	16,476	44,400	40,534	44,400	25,000	25,000
101-336-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	18,114	18,100	13,765	18,100	19,005	19,005
101-336-936.000	EQUIPMENT MAINTENANCE ALLOWANC	(1,566)	3,000	1,025	1,600	3,000	3,000
101-336-938.000	COMMUNICATION EQUIPMENT REPAIR	3,852	1,700	946	1,700	1,700	1,700
101-336-943.000	RENTAL CITY EQUIPMENT	85,000	85,000	85,000	85,000	42,500	42,500
101-336-955.000	MISCELLANEOUS	5,531	4,500	3,454	5,300	4,700	4,700
101-336-960.000	EDUCATION AND TRAINING	2,567	3,000	400	3,000	3,000	3,000
101-336-971.000	CAPITAL OUTLAY GRANTS					145,000	145,000
101-336-976.000	BLDG ADDITIONS & IMPROVEMENTS		10,000	4,322	10,000	10,000	10,000

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APPROPRIATIONS							
Dept 336 - FIRE DEPARTMENT							
101-336-979.000	FIRE EQUIPMENT		70,800	35,351	70,800	50,000	50,000
101-336-982.100	MACHINERY/EQUIPMENT-LEASED					11,816	11,816
101-336-983.000	OFFICE EQUIPMENT/FURNITURE		500	586	500	6,500	6,500
Totals for dept 336 - FIRE DEPARTMENT		2,263,831	2,417,100	1,508,106	2,510,920	2,702,648	2,704,722
Dept 371 - INSPECTION DEPARTMENT							
101-371-818.000	CONTRACTUAL SERVICES	229,761	261,000	194,867	261,000	261,000	261,000
Totals for dept 371 - INSPECTION DEPARTMENT		229,761	261,000	194,867	261,000	261,000	261,000
Dept 430 - DOG WARDEN							
101-430-702.000	SALARIES & WAGES	23,764	28,000	18,222	24,000	19,085	19,085
101-430-706.000	OVERTIME	11,908	8,800	12,963	16,454	5,054	5,054
101-430-711.000	MEDICARE	354	400	299	400	310	310
101-430-711.100	FICA	2,174	1,725	1,910	2,500	1,323	1,323
101-430-716.000	EMPLOYEE HEALTH INSURANCE			1,189	1,252	6,441	6,441
101-430-716.300	EMPLOYEE HEALTH CONTRIBUTION	(601)	(600)	(379)	(600)	(600)	(600)
101-430-718.000	EMPLOYEE RETIREMENT	3,186	3,000		3,000	3,200	3,200
101-430-721.000	DENTAL INSURANCE	465	500	334	500	559	559
101-430-722.000	OPTICAL INSURANCE	81	100	57	100	92	92
101-430-725.100	UNIFORM ALLOWANCE	50		100	100	100	100
101-430-751.000	MOTOR FUEL & LUBES-VEHICLES					800	800
101-430-776.000	SMALL TOOLS & SHOP SUPPLIES	225	200	128	200	500	500
101-430-784.000	REP PARTS/MAINT-AUTO & CON EQU					200	200
101-430-806.000	ANIMAL COLLECTION	905	5,000	1,069	2,000	2,000	2,000
101-430-818.000	CONTRACTUAL SERVICES	660	700	712	750	1,500	1,500
101-430-904.000	PRINTING AND BINDING			179	250	500	500
101-430-943.000	RENTAL CITY EQUIPMENT	2,000	2,000	2,000	2,000	1,000	1,000
101-430-955.000	MISCELLANEOUS	37		46	50	100	100
Totals for dept 430 - DOG WARDEN		45,208	49,825	38,829	52,956	42,164	42,164
Dept 448 - STREET LIGHTING							
101-448-926.000	STREET LIGHTING	512,383	500,000	383,725	590,000	500,000	619,000
Totals for dept 448 - STREET LIGHTING		512,383	500,000	383,725	590,000	500,000	619,000
Dept 449 - STREET DEPT							
101-449-702.000	SALARIES & WAGES					42,590	43,073
101-449-706.000	OVERTIME					472	472
101-449-710.000	LONGEVITY			350	350	700	700
101-449-711.000	MEDICARE	80	100		100	614	621
101-449-711.100	FICA	340	200	22	200	2,625	2,655
101-449-716.000	EMPLOYEE HEALTH INSURANCE					10,908	10,908
101-449-716.300	EMPLOYEE HEALTH CONTRIBUTION	(265)	(200)		(200)		
101-449-716.400	PAYMENT IN LIEU OF HEALTH INS					1,000	1,000
101-449-718.000	EMPLOYEE RETIREMENT					13,500	13,500
101-449-719.000	ICMA - CITY CONTRIBUTION	3,901	1,900		1,900	580	580
101-449-721.000	DENTAL INSURANCE	67	100		100	702	702
101-449-722.000	OPTICAL INSURANCE	12				115	115
101-449-728.000	OFFICE SUPPLIES					1,500	1,500
101-449-745.000	WELDING SUPPLIES					4,000	4,000
101-449-746.000	LAUNDRY & DRY CLEANING					2,000	2,000
101-449-747.000	EXTINGUISHER RECHARGES					1,100	1,100
101-449-750.000	TIRE AND TUBES					12,000	12,000
101-449-751.000	MOTOR FUEL & LUBES-VEHICLES					180,000	180,000
101-449-776.000	SMALL TOOLS & SHOP SUPPLIES					4,500	4,500

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APPROPRIATIONS							
Dept 449 - STREET DEPT							
101-449-777.000	CUSTODIAL SUPPLIES-BUILDING					2,000	2,000
101-449-780.000	PAINT					1,500	1,500
101-449-784.000	REP PARTS/MAINT-AUTO & CON EQU					110,000	110,000
101-449-785.000	LUMBER AND HARDWARE					500	500
101-449-787.000	ELECTRICAL SUPPLIES					1,000	1,000
101-449-793.000	SAFETY SUPPLIES					1,000	1,000
101-449-818.000	CONTRACTUAL SERVICES					30,000	30,000
101-449-824.000	EXTERMINATING SERVICE					1,500	1,500
101-449-921.000	ELECTRIC					10,000	10,000
101-449-923.000	HEAT					14,000	14,000
101-449-931.000	BUILDING MAINTENANCE					6,000	6,000
101-449-933.000	EQUIP/PROG MAIN-SERV AGREEMENT					10,000	10,000
101-449-939.000	VEHICLE MAINTENANCE					90,000	90,000
101-449-955.000	MISCELLANEOUS					500	500
101-449-982.100	MACHINERY/EQUIPMENT-LEASED					13,115	13,115
Totals for dept 449 - STREET DEPT		4,135	2,100	372	2,450	570,021	570,541
Dept 694 - COMM DEV & PLANNING COMM DEV BLOCK GRANT							
101-694-818.000	CONTRACTUAL SERVICES -CDBG			98,000	98,000	150,000	150,000
Totals for dept 694 - COMM DEV & PLANNING COMM DEV				98,000	98,000	150,000	150,000
Dept 701 - COMM DEV & PLANNING							
101-701-702.000	SALARIES & WAGES	267,322	335,000	268,395	348,000	355,417	358,786
101-701-702.441	DPS LABOR					5,898	5,898
101-701-706.000	OVERTIME			8,862	8,200		
101-701-710.000	LONGEVITY	350	400	350	400	350	350
101-701-711.000	MEDICARE	3,778	2,600	3,994	5,180	5,268	5,316
101-701-711.100	FICA	16,386	15,000	17,080	22,110	22,522	22,731
101-701-716.000	EMPLOYEE HEALTH INSURANCE			14,656	16,256	79,670	79,670
101-701-716.300	EMPLOYEE HEALTH CONTRIBUTION	(2,790)	(1,200)	(2,588)	(3,243)	(3,300)	(3,300)
101-701-716.400	PAYMENT IN LIEU OF HEALTH INS			1,500	1,500	1,500	1,500
101-701-718.000	EMPLOYEE RETIREMENT	23,903	26,500		26,500	24,000	24,000
101-701-719.000	ICMA - CITY CONTRIBUTION	2,637	3,400	3,121	4,000	4,044	4,044
101-701-721.000	DENTAL INSURANCE	4,095	4,300	3,985	4,450	5,705	5,705
101-701-722.000	OPTICAL INSURANCE	759	900	717	925	977	977
101-701-729.000	BOOKS, MAGAZINES & PERIODICALS	270	300	136	300	500	500
101-701-803.000	MEMBERSHIP AND DUES	1,080	1,500	897	1,142	1,500	1,500
101-701-818.000	CONTRACTUAL SERVICES	85,820	200,000	147,204	252,243	200,000	200,000
101-701-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	13,957	10,000	6,062	10,000	5,000	5,000
101-701-901.000	ADVERTISING	262	700	103	700	500	500
101-701-904.000	PRINTING AND BINDING	500	500	1,065	1,065	1,000	1,000
101-701-955.000	MISCELLANEOUS	40					
101-701-960.000	EDUCATION AND TRAINING	390	1,500	415	2,600	500	500
101-701-982.100	MACHINERY/EQUIPMENT-LEASED			3,638	3,000	1,500	1,500
Totals for dept 701 - COMM DEV & PLANNING		418,759	601,400	479,592	705,328	712,551	716,177
Dept 751 - PARKS & REC							
101-751-702.000	SALARIES & WAGES	62,784	82,000	51,899	68,200	63,066	63,066
101-751-702.441	DPS LABOR					11,796	11,796
101-751-703.000	PART-TIME EMPLOYEE WAGES	7,889	7,000	8,001	8,001	15,000	15,000
101-751-706.000	OVERTIME	5,449	5,200	1,810	5,200	5,314	5,314
101-751-710.000	LONGEVITY	1,700	1,700	1,700	1,700	1,700	1,700
101-751-711.000	MEDICARE	1,172	1,100	930	1,211	1,293	1,293
101-751-711.100	FICA	4,871	4,700	3,853	5,160	5,528	5,528

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 751 - PARKS & REC							
101-751-714.100	VAC/SICK PAYOUT AT RETIREMENT W/FI						17,000
101-751-716.000	EMPLOYEE HEALTH INSURANCE			3,614	3,244	11,913	11,913
101-751-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,751)	(1,600)	(1,267)	(1,600)	(1,600)	(1,600)
101-751-718.000	EMPLOYEE RETIREMENT	6,245	6,700		6,700	6,300	6,300
101-751-721.000	DENTAL INSURANCE	501	500	387	515	877	877
101-751-722.000	OPTICAL INSURANCE	98	100	75	100	155	155
101-751-725.100	UNIFORM ALLOWANCE	450	400	450	450	550	550
101-751-751.000	MOTOR FUEL & LUBES-VEHICLES					30,000	30,000
101-751-758.000	RECREATIONAL SUPPLIES	12,333	8,000	1,349	5,000	10,000	10,000
101-751-782.000	ROAD MAINT-MATERIAL & SUPPLIES	67	100		100	100	100
101-751-783.000	LANDSCAPING SUPPLIES	3,765	4,000	2,260	4,000	4,000	4,000
101-751-784.000	REP PARTS/MAINT-AUTO & CON EQU					7,500	7,500
101-751-785.000	LUMBER AND HARDWARE	1,139	1,500	1,311	2,000	2,000	2,000
101-751-787.000	ELECTRICAL SUPPLIES	1,178	2,000		1,500	1,500	1,500
101-751-789.000	WATER PIPE & FITTINGS	1,697	500	38	500	500	500
101-751-818.000	CONTRACTUAL SERVICES	46,270	100,000	23,305	50,000	50,000	50,000
101-751-818.100	CONTRACT SERVICES - ART CENTER	2,438	2,400	416	2,000	2,000	2,000
101-751-853.000	TELEPHONE	1,159	1,200		1,200	1,200	1,200
101-751-921.000	ELECTRIC	36,451	40,000	11,943	20,000	40,000	40,000
101-751-923.000	HEAT	25,138	30,000			30,000	30,000
101-751-931.000	BUILDING MAINTENANCE	16,051	20,000	61	5,000	5,000	5,000
101-751-933.000	EQUIP/PROG MAIN-SERV AGREEMENT	1,487	3,000				
101-751-943.000	RENTAL CITY EQUIPMENT	75,000	75,000	75,000	75,000	37,500	37,500
101-751-955.000	MISCELLANEOUS	240		272	372	1,000	1,000
Totals for dept 751 - PARKS & REC		313,821	395,500	187,407	265,553	344,192	331,192
Dept 756 - RECREATION/PARK FACILITIES							
101-756-702.000	SALARIES & WAGES	49,822	118,000	51,928	67,000	89,291	90,957
101-756-711.000	MEDICARE	690	1,700	705	975	1,295	1,319
101-756-711.100	FICA	2,872	7,400	3,015	4,160	5,537	5,640
101-756-716.000	EMPLOYEE HEALTH INSURANCE			1,870	1,928	10,980	10,980
101-756-716.300	EMPLOYEE HEALTH CONTRIBUTION	(662)	(400)	(1,336)	(1,750)	(1,665)	(1,665)
101-756-718.000	EMPLOYEE RETIREMENT	4,449	12,800		12,800	4,500	4,500
101-756-721.000	DENTAL INSURANCE	624	2,200	387	520	539	539
101-756-722.000	OPTICAL INSURANCE	118	400	75	100	99	99
101-756-728.000	OFFICE SUPPLIES	2,012	10,000	156	2,000	2,000	2,000
101-756-758.000	RECREATIONAL SUPPLIES	5,340	20,000	4,394	10,000	25,000	25,000
101-756-818.000	CONTRACTUAL SERVICES	36,209	54,500	40,708	56,075	70,000	70,000
101-756-853.000	TELEPHONE	2,199	2,500	1,180	2,000	2,500	2,500
101-756-921.000	ELECTRIC	8,322	1,500	26,338	35,000	28,000	36,750
101-756-923.000	HEAT	4,193	3,000	10,652	15,100	11,000	16,000
101-756-931.000	BUILDING MAINTENANCE	27,351	30,000	22,969	30,000	30,000	30,000
101-756-933.000	EQUIP/PROG MAIN-SERV AGREEMENT	11,027	7,500	10,218	13,000	10,000	10,000
101-756-955.000	MISCELLANEOUS	529	1,000	24	1,000	1,000	1,000
101-756-976.000	BLDG ADDITIONS & IMPROVEMENTS		150,000			150,000	300,000
Totals for dept 756 - RECREATION/PARK FACILITIES		155,095	422,100	173,283	249,908	440,076	605,619
Dept 901							
101-901-971.000	CAPITAL OUTLAY GRANTS	34,685					
101-901-971.001	CAPITAL OUTLAY GRANTS	125,747		108,664	172,890		
Totals for dept 901 -		160,432		108,664	172,890		
Dept 902							
101-902-974.000	LAND & STREET IMPROVEMENT(S)	285,571	250,000	47,168	150,000	150,000	150,000

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APPROPRIATIONS							
Dept 902							
101-902-976.000	BLDG ADDITIONS & IMPROVEMENTS	53,067	41,000	129,783	184,500	100,000	100,000
101-902-976.100	CHERRY STREET MALL IMPROVEMENTS		550,000	14,798	15,000	550,000	1,500,000
101-902-976.200	MINOR BUILDING IMPROVEMENTS	6,185					
101-902-977.002	EQUIPMENT REPLACEMENT	13,760					
101-902-979.000	FIRE EQUIPMENT	42,413	50,000	15,012	64,981		25,000
101-902-981.000	FURNITURE	816					
101-902-982.000	MACHINERY AND EQUIPMENT					50,000	50,000
101-902-982.100	MACHINERY/EQUIPMENT-LEASED	4,991		3,743	5,000	25,000	25,000
101-902-982.200	MINOR EQUIPMENT PURCHASES	5,212	5,200		5,200	10,000	10,000
101-902-983.000	OFFICE EQUIPMENT/FURNITURE	699	900		1,879		
101-902-984.000	RADIO EQUIPMENT	20,563	19,500	250	32,144		
101-902-985.000	VEHICLES					450,000	450,000
Totals for dept 902 -		433,277	916,600	210,754	458,704	1,335,000	2,310,000
Dept 966							
101-966-995.203	TRANSFER - LOCAL STREETS					1,000,000	1,000,000
101-966-995.251	TRANSFER OUT - PUBLIC IMPROVEMENT	20,643					
101-966-995.404	TRANSFER - SIDEWALK	250,000	250,000	250,000	250,000	250,000	
101-966-995.514	TRANSFER - AUTO PARK	420,000	560,000			560,000	
101-966-995.661	TRANSFER TO MOTOR VEHICLE	1,000,500					
101-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	142,500	103,200	103,200	103,200	107,200	107,200
Totals for dept 966 -		1,833,643	913,200	353,200	353,200	1,917,200	1,107,200
Dept 999 - TRANSFER/CONTRIBUTIONS							
101-999-969.320	CONTRIBUTION TO CAPITAL IMPROVEMEN		90,300	90,300	90,300	114,675	64,675
101-999-969.736	CONTRIBUTION TO OPEB	814,297	1,025,000	844,382	1,025,000	1,163,574	1,163,574
101-999-998.000	41B DISTRICT COURT DEBT PAYMENT	82,903		106,935	106,936	110,000	110,000
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		897,200	1,115,300	1,041,617	1,222,236	1,388,249	1,338,249
TOTAL APPROPRIATIONS		13,048,169	13,736,675	9,438,800	13,172,101	16,303,849	16,868,287
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,112,514	(768,866)	1,921,294	130,808	(1,410,907)	(1,790,865)
BEGINNING FUND BALANCE		7,698,457	8,810,970	8,810,970	8,810,970	8,941,778	8,941,778
ENDING FUND BALANCE		8,810,971	8,042,104	10,732,264	8,941,778	7,530,871	7,150,913



Fund 202 – Major Street Fund

The Major Street Fund accounts for activity related to road repairs and maintenance, tree maintenance, public rights-of-way, snow removal and sign maintenance of the City's major streets. The fund is supported by revenue from the State of Michigan's distribution of gas and weight taxes under Act 51. This is distributed on a formula based on miles of street and population.

Fiscal Year 2025 Budget Highlights:

The Major Street fund is projected to receive a total of \$1,617,300 in revenues for FY 2025. Some revenue highlights are as follows:

- The Act 51 monies projected for FY 2025 have increased slightly from FY 2024 to approximately \$1,426,250.
- A small increase is projected in Metro Act funds from FY 2024 at \$38,000.
- Investment earnings are conservatively projected at \$70,000 which is less than projected for FY 2024 but slightly higher than the actual for FY 2023.

The Major Street Fund is projected to spend \$2,349,857 in FY 2025. The fund's significant expenditures relate to the following activities:

- Salaries and fringe benefits account for around 22% of fund expenditures
- Capital outlay street improvements are budgeted at \$1.3 million for FY 2025 for Hubbard and Grand reconstruction.

The Major Street fund's fund balance at the end of fiscal year 2025 is projected to be \$1,006,995.

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
202-000-569.000	GAS AND WEIGHT TAX	1,317,391	1,268,000	919,426	1,268,000	1,426,250	1,426,250
202-000-569.001	BUILDING MI LOCAL ROAD PROG	22,535	22,500	15,007	22,500	22,500	22,500
202-000-569.002	METRO ACT FUNDS	38,909	36,300		36,300	38,000	38,000
202-000-665.000	INTEREST EARNINGS	65,530	100,000	84,203	103,000	70,000	70,000
202-000-676.101	REIMBURSE-ROUTINE MAINTENANCE	55,162	42,000	40,992	42,000	56,650	56,650
202-000-684.000	MISCELLANEOUS	3,896	3,900		3,900	3,900	3,900
Totals for dept 000 - REVENUE		1,503,423	1,472,700	1,059,628	1,475,700	1,617,300	1,617,300
TOTAL ESTIMATED REVENUES		1,503,423	1,472,700	1,059,628	1,475,700	1,617,300	1,617,300
APPROPRIATIONS							
Dept 271 - LIABILITY INSURANCE							
202-271-716.000	EMPLOYEE HEALTH INSURANCE	(25,911)	57,400	8,993	57,400	67,160	67,160
202-271-718.000	EMPLOYEE RETIREMENT	21,466	31,200		31,200	21,500	21,500
Totals for dept 271 - LIABILITY INSURANCE		(4,445)	88,600	8,993	88,600	88,660	88,660
Dept 443 - FORESTRY							
202-443-702.000	SALARIES & WAGES	91,472	81,654	60,629	81,654	82,209	82,209
202-443-703.000	PART-TIME EMPLOYEE WAGES	3,919	5,000	7,261	7,261	12,000	12,000
202-443-706.000	OVERTIME	4,895	5,000	878	5,000	2,279	2,279
202-443-711.000	MEDICARE	57	1,415	105	150	1,229	1,229
202-443-711.100	FICA	6,153	5,710	4,226	5,780	5,256	5,256
202-443-716.000	EMPLOYEE HEALTH INSURANCE					22,706	22,706
202-443-716.300	EMPLOYEE HEALTH CONTRIBUTION	(896)	(900)	(530)	(900)	(900)	(900)
202-443-721.000	DENTAL INSURANCE					1,743	1,743
202-443-722.000	OPTICAL INSURANCE					291	291
202-443-751.000	MOTOR FUEL & LUBES-VEHICLES					18,000	18,000
202-443-776.000	SMALL TOOLS & SHOP SUPPLIES	357	300	229	358	1,000	1,000
202-443-783.000	LANDSCAPING SUPPLIES	3,448	2,000	1,850	3,500	3,500	3,500
202-443-784.000	REP PARTS/MAINT-AUTO & CON EQU					4,500	4,500
202-443-818.000	CONTRACTUAL SERVICES	1,380	2,000	690	2,000	2,000	2,000
202-443-943.000	RENTAL CITY EQUIPMENT	31,005	33,000	26,840	34,704	22,500	22,500
Totals for dept 443 - FORESTRY		141,790	135,179	102,178	139,507	178,313	178,313
Dept 449 - STREET DEPT							
202-449-702.000	SALARIES & WAGES	63,618	142,423	59,100	142,423	69,988	70,108
202-449-705.000	DISBURSEMENT-EARNED WAGES	25,022					
202-449-706.000	OVERTIME		6,000	177	6,000	140	140
202-449-711.000	MEDICARE	3,862	2,216	3,468	4,463	997	998
202-449-711.100	FICA	5,386	9,242	3,593	9,242	4,260	4,267
202-449-716.000	EMPLOYEE HEALTH INSURANCE			13,227	29,772	20,553	20,553
202-449-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,720)	(1,800)	(1,339)	(1,800)	(1,800)	(1,800)
202-449-719.000	ICMA - CITY CONTRIBUTION	87		105	144	145	145
202-449-721.000	DENTAL INSURANCE	5,022	3,000	4,612	6,200	1,410	1,410
202-449-722.000	OPTICAL INSURANCE	896	500	804	1,100	233	233
202-449-725.100	UNIFORM ALLOWANCE	1,500	1,700	2,245	3,745	3,000	3,000
202-449-728.000	OFFICE SUPPLIES		200	5	200	200	200
202-449-746.000	LAUNDRY & DRY CLEANING	3,105	3,000	1,999	3,000	3,200	3,200
202-449-751.000	MOTOR FUEL & LUBES-VEHICLES					2,000	2,000
202-449-784.000	REP PARTS/MAINT-AUTO & CON EQU					500	500
202-449-793.000	SAFETY SUPPLIES	216	200	78	200	200	200
202-449-803.000	MEMBERSHIP AND DUES	354	400	290	560	400	400
202-449-808.000	INDEPENDENT AUDIT	1,000	1,500	1,333	1,333	1,575	1,575
202-449-818.000	CONTRACTUAL SERVICES	766	1,000	372	600	1,000	1,000

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 449 - STREET DEPT							
202-449-943.000	RENTAL CITY EQUIPMENT	4,160	4,500	5,200	6,200	2,500	2,500
202-449-965.101	ADMINISTRATIVE CHG-GENL FUND	10,000	10,000	10,000	10,000		15,000
Totals for dept 449 - STREET DEPT		123,274	184,081	105,269	223,382	110,501	125,629
Dept 450 - STREET DEPT CONSTRUCTION							
202-450-818.000	CONTRACTUAL SERVICES - ENGINEERING	30,350			150,000	135,000	135,000
202-450-974.000	LAND & STREET IMPROVEMENT(S)		150,000				
Totals for dept 450 - STREET DEPT CONSTRUCTION		30,350	150,000		150,000	135,000	135,000
Dept 451 - STREET DEPT SURFACE MAINTENANCE							
202-451-702.000	SALARIES & WAGES	19,894	13,350	10,456	13,350	23,015	23,015
202-451-706.000	OVERTIME	1,451	2,500	482	2,500	1,028	1,028
202-451-710.000	LONGEVITY	2,800	3,200	1,100	3,200	1,100	1,100
202-451-711.000	MEDICARE	510	357		357	344	344
202-451-711.100	FICA	1,472	1,190	734	1,190	1,469	1,469
202-451-716.000	EMPLOYEE HEALTH INSURANCE					6,281	6,281
202-451-716.300	EMPLOYEE HEALTH CONTRIBUTION	(337)	(400)	(180)	(400)	(400)	(400)
202-451-721.000	DENTAL INSURANCE	914	700	207	700	484	484
202-451-722.000	OPTICAL INSURANCE	161	100	12	100	81	81
202-451-751.000	MOTOR FUEL & LUBES-VEHICLES					5,040	5,040
202-451-782.000	ROAD MAINT-MATERIAL & SUPPLIES	4,685	5,000	2,850	5,000	4,000	4,000
202-451-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,260	1,260
202-451-793.000	SAFETY SUPPLIES	83	200	100	200	200	200
202-451-818.000	CONTRACTUAL SERVICES	28,861	100,000	43,837	100,000	135,000	135,000
202-451-943.000	RENTAL CITY EQUIPMENT	12,384	12,600	12,752	12,752	6,300	6,300
Totals for dept 451 - STREET DEPT SURFACE MAINTENAN		72,878	138,797	72,350	138,949	185,202	185,202
Dept 452 - STREET DEPT WINTER MAINTENANCE							
202-452-702.000	SALARIES & WAGES	7,623	11,800	5,837	11,800	9,321	9,321
202-452-706.000	OVERTIME	10,096	12,500	4,935	12,500	6,513	6,513
202-452-711.000	MEDICARE		429		429	141	141
202-452-711.100	FICA	1,088	1,524	660	1,524	599	599
202-452-716.000	EMPLOYEE HEALTH INSURANCE					2,657	2,657
202-452-716.300	EMPLOYEE HEALTH CONTRIBUTION	(139)	(200)	(88)	(200)	(200)	(200)
202-452-721.000	DENTAL INSURANCE					203	203
202-452-722.000	OPTICAL INSURANCE					34	34
202-452-751.000	MOTOR FUEL & LUBES-VEHICLES					6,000	6,000
202-452-782.000	ROAD MAINT-MATERIAL & SUPPLIES	33,006	35,000	34,356	35,000	35,000	35,000
202-452-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,500	1,500
202-452-818.000	CONTRACTUAL SERVICES	1,380	3,000	900	3,000	3,000	3,000
202-452-943.000	RENTAL CITY EQUIPMENT	6,240	8,500	5,920	8,500	7,500	7,500
Totals for dept 452 - STREET DEPT WINTER MAINTENANC		59,294	72,553	52,520	72,553	72,268	72,268
Dept 474 - TRAFFIC CONTROL MAINTENANCE							
202-474-702.000	SALARIES & WAGES	28,674	37,210	28,238	37,210	37,592	37,592
202-474-706.000	OVERTIME	1,379	1,800	618	1,800	605	605
202-474-711.000	MEDICARE	470	587	422	587	601	601
202-474-711.100	FICA	1,934	2,500	1,729	2,500	2,569	2,569
202-474-716.000	EMPLOYEE HEALTH INSURANCE			1,964	3,412	7,137	7,137
202-474-716.300	EMPLOYEE HEALTH CONTRIBUTION	(897)	(1,000)	(843)	(1,000)	(1,000)	(1,000)
202-474-721.000	DENTAL INSURANCE	325	300	209	300	350	350
202-474-722.000	OPTICAL INSURANCE	64	100	40	100	65	65
202-474-751.000	MOTOR FUEL & LUBES-VEHICLES					4,800	4,800
202-474-782.000	ROAD MAINT-MATERIAL & SUPPLIES	4,973	5,000	27	3,000	5,000	5,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 474 - TRAFFIC CONTROL MAINTENANCE							
202-474-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,200	1,200
202-474-792.000	TRAFFIC CONTROL SUPPLIES	5,794	5,000	3,440	5,870	15,000	15,000
202-474-795.000	DECOR LIGHTS-REPAIR/REPLACEMT	13,059	25,000	4,819	10,000	20,000	20,000
202-474-818.000	CONTRACTUAL SERVICES	17,442	25,000	5,165	12,000	25,000	25,000
202-474-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	20,459	15,000	12,178	25,000	15,000	15,000
202-474-943.000	RENTAL CITY EQUIPMENT	9,240	10,000	7,200	10,000	6,000	6,000
Totals for dept 474 - TRAFFIC CONTROL MAINTENANCE		102,916	126,497	65,206	110,779	139,919	139,919
Dept 522 - STREET CLEANING							
202-522-702.000	SALARIES & WAGES	7,920	13,617	6,607	13,617	12,060	12,060
202-522-706.000	OVERTIME	479	2,200	1,359	2,200	1,434	1,434
202-522-708.000	SHIFT DIFFERENTIAL	85	100	58	100	100	100
202-522-711.000	MEDICARE		265		265	181	181
202-522-711.100	FICA	521	1,080	487	1,080	773	773
202-522-716.000	EMPLOYEE HEALTH INSURANCE					3,382	3,382
202-522-716.300	EMPLOYEE HEALTH CONTRIBUTION	(41)	(300)	(143)	(300)	(300)	(300)
202-522-721.000	DENTAL INSURANCE					259	259
202-522-722.000	OPTICAL INSURANCE					44	44
202-522-751.000	MOTOR FUEL & LUBES-VEHICLES					4,000	4,000
202-522-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,000	1,000
202-522-943.000	RENTAL CITY EQUIPMENT	4,134	15,000	3,744	15,000	5,000	5,000
Totals for dept 522 - STREET CLEANING		13,098	31,962	12,112	31,962	27,933	27,933
Dept 902							
202-902-974.000	LAND & STREET IMPROVMENTS	429,468	300,000	115,461	400,000	1,300,000	1,300,000
Totals for dept 902 -		429,468	300,000	115,461	400,000	1,300,000	1,300,000
Dept 966							
202-966-995.203	TRANSFER TO LOCAL STREETS	650,000	650,000	325,000	650,000		
202-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	7,000	2,400		2,400	2,400	2,400
Totals for dept 966 -		657,000	652,400	325,000	652,400	2,400	2,400
Dept 999 - TRANSFER/CONTRIBUTIONS							
202-999-969.736	CONTRIBUTION TO OPEB	154,877	101,000	102,541	101,500	94,533	94,533
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		154,877	101,000	102,541	101,500	94,533	94,533
TOTAL APPROPRIATIONS		1,780,500	1,981,069	961,630	2,109,632	2,334,729	2,349,857
NET OF REVENUES/APPROPRIATIONS - FUND 202		(277,077)	(508,369)	97,998	(633,932)	(717,429)	(732,557)
BEGINNING FUND BALANCE		2,650,565	2,373,484	2,373,484	2,373,484	1,739,552	1,739,552
ENDING FUND BALANCE		2,373,488	1,865,115	2,471,482	1,739,552	1,022,123	1,006,995



Fund 203 – Local Street Fund

The Local Street fund accounts for activities related to road repairs and maintenance, tree maintenance, public rights-of-way, snow removal, and sign maintenance of the City's local streets. The fund is supported by revenue from the State of Michigan's distribution of gas and weight taxes under Act 51. This is distributed on a formula based on miles of street and population.

Fiscal Year 2025 Budget Highlights:

The Local Street fund is projected to receive a total of \$1,610,590 in revenues. Some revenue highlights are as follows:

- The Act 51 monies are projected to be \$528,290 for FY 2025, which is slightly less than FY 2024.
- Metro Act funds are projected to remain at \$22,000.
- Investment earnings of approximately \$52,000.
- A \$1,000,000 transfer from the General Fund to help pay for construction projects.

The Local Street fund is projected to spend \$2,650,927 in FY 2025. Significant expenditures relate to the following activities:

- Salaries and fringe benefits account for around 11% of fund expenditures.
- Capital outlay street improvements are budgeted at \$2,035,000 for FY 2025 to repair the following streets: 5th Street, Alter Court, Clinton River Drive, High Street, Howard, Kibbe, Miller and Robertson. Some of these projects will be started before the end of FY 2024 with a projected expense of \$1,120,000 requiring a FY 2024 budget amendment.

The Local Street fund's fund balance at the end of fiscal year 2025 is projected to be \$802,926.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
203-000-556.000	OTHER STATE GRANTS	165,205					
203-000-569.000	GAS AND WEIGHT TAX	487,493	543,400	340,563	543,400	528,290	528,290
203-000-569.001	BUILDING MI LOCAL ROAD PROG	8,339	8,300	5,559	8,300	8,300	8,300
203-000-569.002	METRO ACT FUNDS	22,954	22,000		22,000	22,000	22,000
203-000-665.000	INTEREST EARNINGS	39,867	34,000	71,694	90,450	52,000	52,000
203-000-964.101	TRANSFER-IN - GENERAL					1,000,000	1,000,000
203-000-964.202	TRANSFER-IN - MAJOR	650,000	650,000	325,000	650,000		
Totals for dept 000 - REVENUE		1,373,858	1,257,700	742,816	1,314,150	1,610,590	1,610,590
TOTAL ESTIMATED REVENUES		1,373,858	1,257,700	742,816	1,314,150	1,610,590	1,610,590
APPROPRIATIONS							
Dept 271 - LIABILITY INSURANCE							
203-271-716.000	EMPLOYEE HEALTH INSURANCE	(16,993)	54,200	3,283	54,200	63,420	63,420
203-271-718.000	EMPLOYEE RETIREMENT	13,342	16,000		16,000	13,400	13,400
Totals for dept 271 - LIABILITY INSURANCE		(3,651)	70,200	3,283	70,200	76,820	76,820
Dept 443 - FORESTRY							
203-443-702.000	SALARIES & WAGES	69,627	61,500	71,107	75,000	69,618	69,618
203-443-703.000	PART-TIME EMPLOYEE WAGES	4,882	8,200	3,882	8,200	8,000	8,000
203-443-706.000	OVERTIME	2,579	3,100	1,691	4,052	6,747	6,747
203-443-711.000	MEDICARE	71	1,100	56	90	1,044	1,044
203-443-711.100	FICA	4,720	4,600	4,703	5,400	4,464	4,464
203-443-716.000	EMPLOYEE HEALTH INSURANCE					19,564	19,564
203-443-716.300	EMPLOYEE HEALTH CONTRIBUTION	(793)	(800)	(702)	(936)	(936)	(936)
203-443-721.000	DENTAL INSURANCE					1,496	1,496
203-443-722.000	OPTICAL INSURANCE					250	250
203-443-751.000	MOTOR FUEL & LUBES-VEHICLES					14,000	14,000
203-443-776.000	SMALL TOOLS & SHOP SUPPLIES	448	500	355	500	500	500
203-443-783.000	LANDSCAPING SUPPLIES	2,244	2,000	980	2,000	2,000	2,000
203-443-784.000	REP PARTS/MAINT-AUTO & CON EQU					3,500	3,500
203-443-793.000	SAFETY SUPPLIES			100	100	100	100
203-443-901.000	ADVERTISING	287	500		500	500	500
203-443-943.000	RENTAL CITY EQUIPMENT	28,454	27,500	22,995	32,292	17,500	17,500
203-443-960.000	CONFERENCES AND WORKSHOPS			75	75	75	75
Totals for dept 443 - FORESTRY		112,519	108,200	105,242	127,273	148,422	148,422
Dept 449 - STREET DEPT							
203-449-702.000	SALARIES & WAGES	25,722	27,800	19,781	27,800	27,897	28,018
203-449-711.000	MEDICARE	1,290	500	936	1,156	451	453
203-449-711.100	FICA	1,564	1,800	1,210	1,800	1,927	1,934
203-449-716.000	EMPLOYEE HEALTH INSURANCE			6,651	12,596	9,432	9,432
203-449-716.300	EMPLOYEE HEALTH CONTRIBUTION	(485)	(600)	(403)	(600)	(600)	(600)
203-449-719.000	ICMA - CITY CONTRIBUTION	87	100	105	132	145	145
203-449-721.000	DENTAL INSURANCE	1,395	400	1,201	1,508	656	656
203-449-722.000	OPTICAL INSURANCE	246	100	205	258	108	108
203-449-751.000	MOTOR FUEL & LUBES-VEHICLES					2,400	2,400
203-449-784.000	REP PARTS/MAINT-AUTO & CON EQU					600	600
203-449-808.000	INDEPENDENT AUDIT	1,000	1,200	1,067	1,200	1,260	1,260
203-449-818.000	CONTRACTUAL SERVICES	598	1,000	137	1,000	1,000	1,000
203-449-943.000	RENTAL CITY EQUIPMENT	4,160	5,000	3,200	5,000	3,000	3,000
203-449-965.101	ADMINISTRATIVE CHG-GENL FUND						10,000
Totals for dept 449 - STREET DEPT		35,577	37,300	34,090	51,850	48,276	58,406

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 450 - STREET DEPT CONSTRUCTION							
203-450-818.000	CONTRACTUAL SERVICES - ENGINEERING				50,000	100,000	100,000
203-450-974.000	LAND & STREET IMPROVEMENT(S)		350,000				
Totals for dept 450 - STREET DEPT CONSTRUCTION			350,000		50,000	100,000	100,000
Dept 451 - STREET DEPT SURFACE MAINTENANCE							
203-451-702.000	SALARIES & WAGES	14,548	16,900	5,750	16,900	19,724	19,724
203-451-706.000	OVERTIME	144	2,500		2,500	301	301
203-451-710.000	LONGEVITY	3,500	3,600	3,500	3,600	3,100	3,100
203-451-711.000	MEDICARE		400		400	294	294
203-451-711.100	FICA	1,063	1,500	567	1,500	1,256	1,256
203-451-716.000	EMPLOYEE HEALTH INSURANCE					5,315	5,315
203-451-716.300	EMPLOYEE HEALTH CONTRIBUTION	(205)	(200)	(97)	(200)	(200)	(200)
203-451-721.000	DENTAL INSURANCE					411	411
203-451-722.000	OPTICAL INSURANCE					69	69
203-451-751.000	MOTOR FUEL & LUBES-VEHICLES					2,800	2,800
203-451-776.000	SMALL TOOLS & SHOP SUPPLIES		500	113	500	250	250
203-451-782.000	ROAD MAINT-MATERIAL & SUPPLIES	4,551	6,000	3,993	6,000	6,000	6,000
203-451-784.000	REP PARTS/MAINT-AUTO & CON EQU					700	700
203-451-793.000	SAFETY SUPPLIES	200	300	97	300	200	200
203-451-818.000	CONTRACTUAL SERVICES	4,500	5,000	1,553	5,000	4,000	4,000
203-451-943.000	RENTAL CITY EQUIPMENT	10,496	13,000	2,944	13,000	3,500	3,500
Totals for dept 451 - STREET DEPT SURFACE MAINTENAN		38,797	49,500	18,420	49,500	47,720	47,720
Dept 452 - STREET DEPT WINTER MAINTENANCE							
203-452-702.000	SALARIES & WAGES	3,684	5,200	6,464	8,000	6,582	6,582
203-452-706.000	OVERTIME	9,394	10,000	3,973	10,000	2,511	2,511
203-452-711.000	MEDICARE		300		300	100	100
203-452-711.100	FICA	800	1,000	633	1,000	426	426
203-452-716.000	EMPLOYEE HEALTH INSURANCE					1,932	1,932
203-452-716.300	EMPLOYEE HEALTH CONTRIBUTION	(131)	(200)	(146)	(200)	(200)	(200)
203-452-721.000	DENTAL INSURANCE					147	147
203-452-722.000	OPTICAL INSURANCE					25	25
203-452-751.000	MOTOR FUEL & LUBES-VEHICLES					2,800	2,800
203-452-782.000	ROAD MAINT-MATERIAL & SUPPLIES	19,048		19,628	22,000	30,000	30,000
203-452-784.000	REP PARTS/MAINT-AUTO & CON EQU					700	700
203-452-943.000	RENTAL CITY EQUIPMENT	3,200	7,000	4,640	5,500	3,500	3,500
203-452-955.000	MISCELLANEOUS		100		100	100	100
Totals for dept 452 - STREET DEPT WINTER MAINTENANC		35,995	23,400	35,192	46,700	48,623	48,623
Dept 474 - TRAFFIC CONTROL MAINTENANCE							
203-474-702.000	SALARIES & WAGES	15,440	14,100	15,205	19,807	20,242	20,242
203-474-711.000	MEDICARE	253	300	227	300	324	324
203-474-711.100	FICA	920	900	910	1,193	1,384	1,384
203-474-716.000	EMPLOYEE HEALTH INSURANCE			784	1,468	3,843	3,843
203-474-716.300	EMPLOYEE HEALTH CONTRIBUTION	(475)	(300)	(453)	(545)	(545)	(545)
203-474-721.000	DENTAL INSURANCE	175	200	178	224	189	189
203-474-722.000	OPTICAL INSURANCE	34		34	50	35	35
203-474-751.000	MOTOR FUEL & LUBES-VEHICLES					4,800	4,800
203-474-776.000	SMALL TOOLS & SHOP SUPPLIES	179	200		200	200	200
203-474-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,200	1,200
203-474-792.000	TRAFFIC CONTROL SUPPLIES	3,304	5,000	2,297	5,000	15,000	15,000
203-474-943.000	RENTAL CITY EQUIPMENT	9,360	10,000	7,200	10,000	6,000	6,000
Totals for dept 474 - TRAFFIC CONTROL MAINTENANCE		29,190	30,400	26,382	37,697	52,672	52,672

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 522 - STREET CLEANING							
203-522-702.000	SALARIES & WAGES	4,773	8,800	5,947	8,800	8,769	8,769
203-522-706.000	OVERTIME		2,500	388	2,500	2,447	2,447
203-522-711.000	MEDICARE		200		200	132	132
203-522-711.100	FICA	291	800	384	800	561	561
203-522-716.000	EMPLOYEE HEALTH INSURANCE					2,416	2,416
203-522-716.300	EMPLOYEE HEALTH CONTRIBUTION	(57)	(100)	(121)	(121)	(200)	(200)
203-522-721.000	DENTAL INSURANCE					186	186
203-522-722.000	OPTICAL INSURANCE					31	31
203-522-751.000	MOTOR FUEL & LUBES-VEHICLES					2,000	2,000
203-522-784.000	REP PARTS/MAINT-AUTO & CON EQU					500	500
203-522-943.000	RENTAL CITY EQUIPMENT	2,080	5,000	3,432	5,000	2,500	2,500
Totals for dept 522 - STREET CLEANING		7,087	17,200	10,030	17,179	19,342	19,342
Dept 902							
203-902-974.000	LAND & STREET IMPROVMENTS	221,677		152,723	1,120,000	3,000,000	2,035,000
Totals for dept 902 -		221,677		152,723	1,120,000	3,000,000	2,035,000
Dept 966							
203-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	4,000	900		900	900	900
Totals for dept 966 -		4,000	900		900	900	900
Dept 999 - TRANSFER/CONTRIBUTIONS							
203-999-969.736	CONTRIBUTION TO OPEB	88,446	29,000	62,563	75,000	63,022	63,022
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		88,446	29,000	62,563	75,000	63,022	63,022
TOTAL APPROPRIATIONS		569,637	716,100	447,925	1,646,299	3,605,797	2,650,927
NET OF REVENUES/APPROPRIATIONS - FUND 203		804,221	541,600	294,891	(332,149)	(1,995,207)	(1,040,337)
BEGINNING FUND BALANCE		1,371,193	2,175,412	2,175,412	2,175,412	1,843,263	1,843,263
ENDING FUND BALANCE		2,175,414	2,717,012	2,470,303	1,843,263	(151,944)	802,926



Fund 211 – Dial-A-Ride Fund

The dial-a-ride is a small bus transportation service that operates on a call on demand response system. The operation consists of seven buses and provides services Monday through Friday 6:00 a.m. - 5:45 p.m. and Saturday 9:30 a.m. - 2:30 p.m. The type of service provided is a radio dispatch door to door service and routed site to site advanced reservations. Dial-a-ride also provides scheduled routes such as the senior shopper route. Reservation calls and asap response calls are provided for anyone traveling in the city limits of Mount Clemens.

Dial-a-ride collaborates with Suburban Mobility Authority for Regional Transportation (SMART) to provide transportation needs to persons with disabilities through the Specialized Services Contract.

Fiscal Year 2025 Budget Highlights:

The DAR fund is projected to receive approximately \$535,245 in revenues in FY 2025. Some of those revenue sources are as follows:

- Property taxes with a millage rate of .8725 resulting in approximately \$349,000 from real property and \$23,000 from personal property.
- \$77,000 funding received from SMART, a decrease of \$25,500 from FY 2024.
- Ride fares of \$33,870.

The DAR fund is projected to spend \$584,678 in FY 2025. Significant fund expenditures relate to the following activities:

- Salaries, fringe benefits, and retirement contributions account for around 74% of fund expenditures.
- \$35,360 for vehicle maintenance and fuel, 4% decrease from FY 2024.
- \$19,725 for legal and liability insurance, a small increase from FY 2024.
- \$50,000 for capital outlay improvements.

The Dial-A-Ride Fund's fund balance is projected to be \$940,957 at the end of fiscal year 2025.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
211-000-402.000	CURRENT REAL PROPERTY TAX	303,427	315,000	305,823	315,000	349,120	349,120
211-000-410.000	PERSONAL PROPERTY TAX	20,845	21,900	19,628	21,900	22,995	22,995
211-000-445.000	PENALTY/INTEREST ON DELINQ	1,325				1,460	1,460
211-000-542.000	SMART MATCH	30,790	29,500		29,500	30,000	30,000
211-000-543.001	SMART GRANT - 99-0843	41,757	56,000	19,100	56,000	30,000	30,000
211-000-543.003	SMART SUBSIDY	15,470	17,000		17,000	17,000	17,000
211-000-573.000	LOCAL COMMUNITY STABILIZATION	19,694	20,000	19,236	20,000	20,500	20,500
211-000-651.000	DIAL A RIDE FARES	26,486	25,500	23,797	28,000	29,870	29,870
211-000-651.001	DAR TICKETS IN LIEU OF CASH	4,223				4,000	4,000
211-000-665.000	INTEREST EARNINGS	20,781	19,000	37,494	48,000	30,300	30,300
Totals for dept 000 - REVENUE		484,798	503,900	425,078	535,400	535,245	535,245
TOTAL ESTIMATED REVENUES		484,798	503,900	425,078	535,400	535,245	535,245
APPROPRIATIONS							
Dept 290 - DIAL A RIDE							
211-290-702.000	SALARIES & WAGES	71,555	74,110	61,641	78,000	83,941	85,584
211-290-702.441	DPS LABOR					11,796	11,796
211-290-703.000	PART-TIME EMPLOYEE WAGES	172,992	157,800	129,434	160,000	200,083	200,083
211-290-706.000	OVERTIME	10,591	17,500	6,453	10,000	19,838	19,838
211-290-711.000	MEDICARE	3,708	3,700	2,815	3,600	4,558	4,582
211-290-711.100	FICA	15,647	15,900	12,021	15,500	19,490	19,592
211-290-716.000	EMPLOYEE HEALTH INSURANCE	35,462	34,500	44,972	62,000	51,156	51,156
211-290-716.300	EMPLOYEE HEALTH CONTRIBUTION	(5,635)	(5,400)	(4,018)	(5,400)	(5,400)	(5,400)
211-290-716.400	PAYMENT IN LIEU OF HEALTH INS	1,750	1,700		1,700		
211-290-717.000	EMPLOYEE LIFE INSURANCE	252	300	234	300	340	340
211-290-718.000	EMPLOYEE RETIREMENT	7,336	8,700		8,700	7,400	7,400
211-290-719.000	ICMA - CITY CONTRIBUTION	4,413	450	315	421	435	435
211-290-721.000	DENTAL INSURANCE	1,612	1,800	1,699	1,800	3,054	3,054
211-290-722.000	OPTICAL INSURANCE	296	300	295	300	510	510
211-290-723.000	WORKER'S COMPENSATION	3,000	3,200	4,061	4,061	4,500	4,500
211-290-728.000	OFFICE SUPPLIES	249	500	573	600	500	500
211-290-751.000	MOTOR FUEL & LUBES-VEHICLES	34,141	30,000	20,118	30,000	30,360	30,360
211-290-776.000	SMALL TOOLS & SHOP SUPPLIES	539	200		200	200	200
211-290-784.000	REP PARTS/MAINT-AUTO & CON EQU					90	90
211-290-808.000	INDEPENDENT AUDIT	1,500	2,000	1,778	1,778	2,100	2,100
211-290-818.000	CONTRACTUAL SERVICES	11,801	15,000	5,640	10,000	12,000	12,000
211-290-826.000	LEGAL FEES (ATTORNEY)	663	1,000		1,000	1,000	1,000
211-290-832.000	LIABILITY INSURANCE	17,500	17,500	10,088	17,500	18,725	18,725
211-290-853.000	TELEPHONE	985	1,000	635	1,000	1,000	1,000
211-290-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	85	100		100	100	100
211-290-921.000	ELECTRIC	2,328	2,500	1,707	2,500	2,500	2,500
211-290-923.000	HEAT	4,675	3,000	6,054	7,000	5,000	5,000
211-290-931.000	BUILDING MAINTENANCE	1,372	5,000	10,288	5,000	5,000	5,000
211-290-939.000	VEHICLE MAINTENANCE	8,468	7,000	838	5,000	5,000	5,000
211-290-943.000	RENTAL CITY EQUIPMENT		900	900	900	450	450
211-290-955.000	MISCELLANEOUS	331	1,000		500	500	500
211-290-965.101	ADMINISTRATIVE CHARGE-D.A.R	1,674	3,000	900	3,000		14,000
Totals for dept 290 - DIAL A RIDE		409,290	404,260	319,441	427,060	486,226	501,995
Dept 902							
211-902-976.000	BLDG ADDITIONS & IMPROVEMENTS	23,126	50,000		10,000	50,000	50,000
211-902-982.200	MINOR EQUIPMENT PURCHASES	2,021	2,000		2,000	1,000	1,000
Totals for dept 902 -		25,147	52,000		12,000	51,000	51,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 966							
211-966-995.736	TRANSFER OPEB CORRECTIVE ACTION FI	700	5,000		5,000	5,000	5,000
Totals for dept 966 -		700	5,000		5,000	5,000	5,000
Dept 999 - TRANSFER/CONTRIBUTIONS							
211-999-969.736	CONTRIBUTION TO OPEB		14,000	8,226	14,000	26,683	26,683
Totals for dept 999 - TRANSFER/CONTRIBUTIONS			14,000	8,226	14,000	26,683	26,683
TOTAL APPROPRIATIONS		435,137	475,260	327,667	458,060	568,909	584,678
NET OF REVENUES/APPROPRIATIONS - FUND 211		49,661	28,640	97,411	77,340	(33,664)	(49,433)
BEGINNING FUND BALANCE		863,388	913,050	913,050	913,050	990,390	990,390
ENDING FUND BALANCE		913,049	941,690	1,010,461	990,390	956,726	940,957



Fund 251 – Public Improvement Fund

The Public Improvement Fund receives money collected from special assessments to the business owners which is used exclusively to maintain the public appearance of the City's Downtown area.

Fiscal Year 2025 Budget Highlights:

Special assessments are the primary source of revenue:

- Special Assessments are projected to increase around 6% from FY 2024 to \$90,000.

The Public Improvement Fund is projected to spend \$81,135 in FY 2025. Significant fund expenditures relate to the following activities:

- \$17,135 for salary and fringe benefit costs, a decrease of \$6,865 from FY 2024.
- Road maintenance & materials will remain the same at \$9,000.
- \$55,000 for contractual services, which is an increase from FY 2024 but less than FY 2023.

The Public Improvement Fund's projected fund balance at the end of fiscal year 2025 is \$21,807, which is an increase of nearly \$9,000 from the projected FY 2024 fund balance.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
251-000-445.100	PENALTY/INTEREST	47				55	55
251-000-633.000	DOWNTOWN MAINTENANCE	43,813	84,300	84,262	84,262	57,700	90,000
251-000-665.000	INTEREST EARNINGS			132	100		
251-000-699.101	TRANSFER-IN -GENERAL	20,643					
Totals for dept 000 - REVENUE		64,503	84,300	84,394	84,362	57,755	90,055
TOTAL ESTIMATED REVENUES		64,503	84,300	84,394	84,362	57,755	90,055
APPROPRIATIONS							
Dept 441 - DOWNTOWN MAINT							
251-441-702.000	SALARIES & WAGES	10,241	15,700	1,929	11,000	9,321	9,321
251-441-706.000	OVERTIME	7,981	7,000	7,483	8,500	4,580	4,580
251-441-711.000	MEDICARE		300		150	141	141
251-441-711.100	FICA	1,112	1,400	576	1,225	599	599
251-441-716.000	EMPLOYEE HEALTH INSURANCE					2,657	2,657
251-441-716.300	EMPLOYEE HEALTH CONTRIBUTION	(215)	(400)	(101)	(400)	(400)	(400)
251-441-721.000	DENTAL INSURANCE					203	203
251-441-722.000	OPTICAL INSURANCE					34	34
251-441-782.000	ROAD MAINT-MATERIAL & SUPPLIES	5,193	9,000	5,032	9,000	9,000	9,000
251-441-818.000	CONTRACTUAL SERVICES	69,003	37,000	33,516	42,000	55,000	55,000
Totals for dept 441 - DOWNTOWN MAINT		93,315	70,000	48,435	71,475	81,135	81,135
TOTAL APPROPRIATIONS		93,315	70,000	48,435	71,475	81,135	81,135
NET OF REVENUES/APPROPRIATIONS - FUND 251		(28,812)	14,300	35,959	12,887	(23,380)	8,920
BEGINNING FUND BALANCE		28,813				12,887	12,887
ENDING FUND BALANCE		1	14,300	35,959	12,887	(10,493)	21,807



Fund 404 – Sidewalk Fund

The Sidewalk Safety Fund accounts for the construction activity of the City's 7-year sidewalk program. For financial statement purposes, the Sidewalk Safety Fund is merged with the General Fund but is accounted for separately during the fiscal year.

Fiscal Year 2025 Budget Highlights:

For fiscal year 2025, the Sidewalk fund is projected to receive \$466,040 in revenues. The budget is supported by the following revenue sources:

- \$453,200 for reimbursement of expenditures, which is an increase of \$13,200 from FY 2024.
- Interest earnings of \$11,400.
- In previous years General Fund made an annual contribution of \$250,000 to this fund. The current revenue and fund balance were determined to be sufficiently high enough so that this contribution will not be necessary for FY 2025. Future contributions will be determined on an annual basis.

Fiscal Year 2025 Sidewalk Fund expenditures will be around \$531,500 for the following activities:

- \$530,000 for sidewalk improvements, consistent with the FY 2024 projected activity.
- \$1,500 for contractual services remains the same as FY 2024.

The Sidewalk Fund's fund balance at the end of fiscal year 2025 is projected to be \$721,878.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
404-000-445.000	PENALTY/INTEREST ON DELINQ	1,301	1,000		1,000	1,440	1,440
404-000-665.000	INTEREST EARNINGS	7,549	10,000	17,919	21,500	11,400	11,400
404-000-675.101	CONTRIBUTION GENERAL FUND	250,000	250,000	250,000	250,000	250,000	
404-000-676.000	REIMBURSEMENT OF EXPENDITURES	576,400	440,000	189,512	440,000	453,200	453,200
Totals for dept 000 - REVENUE		835,250	701,000	457,431	712,500	716,040	466,040
TOTAL ESTIMATED REVENUES		835,250	701,000	457,431	712,500	716,040	466,040
APPROPRIATIONS							
Dept 444 - SIDEWALKS							
404-444-818.000	CONTRACTUAL SERVICES		1,500		1,500	1,500	1,500
Totals for dept 444 - SIDEWALKS			1,500		1,500	1,500	1,500
Dept 902							
404-902-989.000	SIDEWALK IMPROVEMENTS	661,187	500,000	26,880	528,781	530,000	530,000
Totals for dept 902 -		661,187	500,000	26,880	528,781	530,000	530,000
TOTAL APPROPRIATIONS		661,187	501,500	26,880	530,281	531,500	531,500
NET OF REVENUES/APPROPRIATIONS - FUND 404		174,063	199,500	430,551	182,219	184,540	(65,460)
BEGINNING FUND BALANCE		431,056	605,119	605,119	605,119	787,338	787,338
ENDING FUND BALANCE		605,119	804,619	1,035,670	787,338	971,878	721,878



Fund 247 – TIFA

The TIFA Fund is funded by a portion of the property taxes from the properties located within the Tax Increment Financing Authority district. The DDA/TIFA Board then determines how the funds will be utilized, which directly or indirectly benefits all properties within the district. Typical projects include aesthetic improvements such as landscaping, decorative lighting, entry walls, sidewalk brick pavers, planters, banners, holiday decorations and the ongoing maintenance of those improvements.

Fiscal Year 2025 Budget Highlights:

The TIFA fund's FY 2025 revenue is projected to be \$232,680 from property tax collections:

- A 5% increase in real and personal property taxes within the district with a combined millage rate of approximately 29.70 mills from the following taxing entities:
 - Mount Clemens City Operating Millage
 - Dial-A-Ride
 - Pension Fund
 - Library
 - MCCC Operating
 - Macomb County

The fund expenditures are for the following activities:

- A \$232,680 contribution to the DDA to support contractual services and events that will benefit the TIF district.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
247-000-426.300	TAX INCREMENT FINANCE	201,758	221,600		221,600	232,680	232,680
Totals for dept 000 - REVENUE		201,758	221,600		221,600	232,680	232,680
TOTAL ESTIMATED REVENUES		201,758	221,600		221,600	232,680	232,680
APPROPRIATIONS							
Dept 966							
247-966-818.000	CONTRACTUAL SERVICES	500					
247-966-995.248	CONTRIBUTION - DDA	201,258	221,600		221,600	232,680	232,680
Totals for dept 966 -		201,758	221,600		221,600	232,680	232,680
TOTAL APPROPRIATIONS		201,758	221,600		221,600	232,680	232,680
NET OF REVENUES/APPROPRIATIONS - FUND 247							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							



Fund 248 – Downtown Development Authority Fund

The Downtown Development Authority (DDA) works to engage government officials, business owners, residents, community institutions, schools, media, civic organizations, and other groups and individuals in the revitalization process. In partnership with the city, the DDA also gathers input and builds consensus about what should happen in downtown and assists in raising funds, implementing projects, recruiting and retaining a broad base of volunteers, and communicating its efforts on progress being made downtown.

Fiscal Year 2025 Budget Highlights:

The DDA Fund's projected FY 2025 revenues are \$368,730. Some revenue highlights are as follows:

- Property taxes with a millage rate of 1.5840 resulting in approximately \$47,250 from real property and \$700 from personal property.
- \$232,680 contribution from TIFA is a 5% increase from FY 2024.
- Special Events reimbursements of approximately \$80,000.
- \$2,000 in rental income from the Cherry Street Studio

The DDA Fund is projected to spend \$328,628 in FY 2025. Significant fund expenditures relate to the following activities:

- Contractual services and event expenditures will remain the same at \$285,000.
- Rental expense of \$19,000.

The DDA fund's fund balance is projected to be \$77,942 at the end of fiscal year 2025.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
248-000-402.000	CURRENT REAL PROPERTY TAX	43,777	45,000	41,598	45,000	47,250	47,250
248-000-410.000	PERSONAL PROPERTY TAX	126	1,700	377	1,700	700	700
248-000-665.000	INTEREST EARNINGS	2,145	3,500	7,337	9,900	6,100	6,100
248-000-668.000	RENT AND ROYALTY	1,200	9,000	875	2,000	2,000	2,000
248-000-675.247	CONTRIBUTION-TIFA	201,258	221,100		221,100	232,680	232,680
248-000-676.001	REIMBURSEMENT-SPECIAL EVENTS	99,752	65,000	66,242	75,000	80,000	80,000
Totals for dept 000 - REVENUE		348,258	345,300	116,429	354,700	368,730	368,730
TOTAL ESTIMATED REVENUES		348,258	345,300	116,429	354,700	368,730	368,730
APPROPRIATIONS							
Dept 728 - DOWNTOWN DEVELEOPMENT							
248-728-702.000	SALARIES & WAGES	19,819	22,000				
248-728-711.000	MEDICARE	358	300				
248-728-711.100	FICA	1,242	1,400				
248-728-716.300	EMPLOYEE HEALTH CONTRIBUTION	(51)	(200)				
248-728-719.000	ICMA - CITY CONTRIBUTION	704	700				
248-728-721.000	DENTAL INSURANCE	399	400				
248-728-722.000	OPTICAL INSURANCE	74	200				
248-728-728.000	OFFICE SUPPLIES	1,593	1,300	588	1,300	1,300	1,300
248-728-729.000	BOOKS, MAGAZINES & PERIODICALS		200		200	200	200
248-728-803.000	MEMBERSHIP AND DUES	525	700	715	900	900	900
248-728-808.000	INDEPENDENT AUDIT	500	500	444	500	525	525
248-728-818.000	CONTRACTUAL SERVICES	159,670	165,000	151,476	169,434	165,000	165,000
248-728-826.000	LEGAL FEES (ATTORNEY)	250	200	44	200	200	200
248-728-853.000	TELEPHONE	840	1,000	630	1,000	1,000	1,000
248-728-885.001	PUBLIC RELATIONS-SPECIAL EVENT	116,134	90,000	88,442	105,000	90,000	90,000
248-728-885.003	PUBLIC RELATIONS-CITY SERVICES	9,919	10,000	2,035	10,000	10,000	10,000
248-728-901.000	ADVERTISING	23,158	20,000	18,892	20,000	20,000	20,000
248-728-942.000	RENTAL OF BUILDINGS	18,512	18,600	16,805	18,600	19,000	19,000
248-728-955.000	MISCELLANEOUS	164	500		500	500	500
Totals for dept 728 - DOWNTOWN DEVELEOPMENT		353,810	332,800	280,071	327,634	308,625	308,625
Dept 902							
248-902-976.100	CHERRY STREET MALL IMPROVEMENTS	13,549	200,000	186,451	186,451		
Totals for dept 902 -		13,549	200,000	186,451	186,451		
Dept 999 - TRANSFER/CONTRIBUTIONS							
248-999-969.101	CONTRIBUTION TO GENERAL FUND		20,000	19,123	20,000	20,000	20,000
Totals for dept 999 - TRANSFER/CONTRIBUTIONS			20,000	19,123	20,000	20,000	20,000
TOTAL APPROPRIATIONS		367,359	552,800	485,645	534,085	328,625	328,625
NET OF REVENUES/APPROPRIATIONS - FUND 248		(19,101)	(207,500)	(369,216)	(179,385)	40,105	40,105
BEGINNING FUND BALANCE		236,325	217,222	217,222	217,222	37,837	37,837
ENDING FUND BALANCE		217,224	9,722	(151,994)	37,837	77,942	77,942



Fund 514 – Parking System Fund

The Department of Public Services maintains parking lots and the parking system with support from parking meter receipts and parking violation revenues.

Fund Financial History:

- Fiscal year 2024 operating revenues are projected to total around \$495,000 which is a decrease from the previous fiscal year due to the New Street parking lot resurfacing.
- General Fund has advanced \$1.25M between fiscal 2022 and 2023 to support operations due to the drop in revenue due to the pandemic.
- For future years, administration plans on engaging the engineering firm for a parking study for total capital needs as well as expected traffic. Finance will then perform a rate study to determine proper rate setting to prevent future advances from the general fund.

Fiscal Year 2025 Budget Highlights:

- Operating revenues are projected to remain around the same as fiscal year 2024.
- Capital projects totaling \$929,000 for resurfacing of New Street parking lot and new meters are included in the fiscal year 2025 proposed budget.
- The general fund is expected to advance another \$550,000 to support the New Street parking lot project in fiscal year 2025, for a total advance of approximately \$1.8M. The parking fund is expected to begin paying back the General Fund beginning in fiscal year 2026 with 4.1% interest rate over 8-10 years.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
514-000-652.001	PARKING METER RECEIPTS	332,243	300,000	250,350	295,000	350,000	295,000
514-000-652.002	PARKING STICKERS	118,575	110,000	107,371	110,000	131,800	131,800
514-000-656.000	PARKING FINES	53,445	50,000	43,370	50,000	31,000	50,000
514-000-658.000	PENALTY/INTEREST	22,365	20,000	20,170	20,000	23,175	23,175
514-000-665.000	INTEREST EARNINGS	4,090	2,300	18,007	20,275	11,300	11,300
514-000-668.000	RENT AND ROYALTY	16,875	22,500				
514-000-699.101	TRANSFER IN-GENERAL	420,000	560,000			560,000	
Totals for dept 000 - REVENUE		967,593	1,064,800	439,268	495,275	1,107,275	511,275
TOTAL ESTIMATED REVENUES		967,593	1,064,800	439,268	495,275	1,107,275	511,275
APPROPRIATIONS							
Dept 571 - AUTOMOBILE PARK SYSTEM							
514-571-702.000	SALARIES & WAGES	116,434	108,221	97,686	120,000	115,124	115,317
514-571-702.441	DPS LABOR					11,796	11,796
514-571-706.000	OVERTIME	204	1,100		1,100	412	412
514-571-710.000	LONGEVITY	1,869	2,100	1,400	2,100	2,500	2,500
514-571-711.000	MEDICARE	1,891	1,785	1,556	1,785	1,967	1,970
514-571-711.100	FICA	7,361	7,640	6,004	7,640	8,409	8,421
514-571-716.000	EMPLOYEE HEALTH INSURANCE	18,279	21,446	17,470	21,446	31,263	31,263
514-571-716.300	EMPLOYEE HEALTH CONTRIBUTION	(3,466)	(3,700)	(2,421)	(3,700)	(3,700)	(3,700)
514-571-717.000	EMPLOYEE LIFE INSURANCE	58	60	48	60	70	70
514-571-718.000	EMPLOYEE RETIREMENT	10,899	12,033		12,033	10,900	10,900
514-571-719.000	ICMA - CITY CONTRIBUTION	140	165	168	165	232	232
514-571-720.000	OPEB LIABILITY	(78,253)					
514-571-720.100	PENSION EXPENSE - GASB 68	2,441					
514-571-721.000	DENTAL INSURANCE	1,821	1,500	1,502	1,500	2,378	2,378
514-571-722.000	OPTICAL INSURANCE	320	350	266	350	400	400
514-571-723.000	WORKER'S COMPENSATION	1,100	1,250	2,230	2,230	2,500	2,500
514-571-725.100	UNIFORM ALLOWANCE	250	200	200	200	200	200
514-571-746.000	LAUNDRY & DRY CLEANING	503	600	283	600	600	600
514-571-751.000	MOTOR FUEL & LUBES-VEHICLES					10,000	10,000
514-571-776.000	SMALL TOOLS & SHOP SUPPLIES	27		73	100	100	100
514-571-782.000	ROAD MAINT-MATERIAL & SUPPLIES		84,000				
514-571-783.000	LANDSCAPING SUPPLIES	791	1,000		1,000	1,000	1,000
514-571-784.000	REP PARTS/MAINT-AUTO & CON EQU					2,500	2,500
514-571-791.000	METER PARTS	614	3,000	2,077	3,000	3,000	3,000
514-571-808.000	INDEPENDENT AUDIT	500	1,000	889	1,000	1,050	1,050
514-571-818.000	CONTRACTUAL SERVICES	19,286	25,000	13,201	20,000	25,000	25,000
514-571-832.000	LIABILITY INSURANCE	4,500	5,000	2,752	5,000	5,350	5,350
514-571-904.000	PRINTING AND BINDING			4,000	4,000	5,000	5,000
514-571-921.000	ELECTRIC	10,353	11,565	8,597	11,565	11,565	11,565
514-571-923.000	HEAT	400	450	382	450	450	450
514-571-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	2,400	2,500	10,828	15,000	15,000	15,000
514-571-943.000	RENTAL CITY EQUIPMENT	25,000	25,000	7,500	25,000	12,500	12,500
514-571-955.000	MISCELLANEOUS	1,649	2,000	1,070	2,000	2,000	2,000
514-571-965.101	ADMINISTRATIVE CHG-GENL FUND	5,000	7,500	7,500	7,500		20,000
514-571-968.000	DEPRECIATION	167,329					
Totals for dept 571 - AUTOMOBILE PARK SYSTEM		319,700	322,765	185,261	263,124	279,566	299,774
Dept 902							
514-902-974.000	LAND & STREET IMPROVEMENT(S)		550,000	34,638	443,997	840,000	923,997
514-902-977.000	EQUIPMENT			4,838	5,000	5,000	5,000
Totals for dept 902 -			550,000	39,476	448,997	845,000	928,997

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 906 - DEBT RETIREMENT - GENERAL GOVT							
514-906-956.000	FISCAL AGENT FEES	14,868					
514-906-993.000	INTEREST	8,477					
Totals for dept 906 - DEBT RETIREMENT - GENERAL GOV		23,345					
Dept 966							
514-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	500	3,000		3,000	3,000	3,000
Totals for dept 966 -		500	3,000		3,000	3,000	3,000
Dept 999 - TRANSFER/CONTRIBUTIONS							
514-999-969.736	CONTRIBUTION TO OPEB		9,600		9,600		
Totals for dept 999 - TRANSFER/CONTRIBUTIONS			9,600		9,600		
TOTAL APPROPRIATIONS		343,545	885,365	224,737	724,721	1,127,566	1,231,771
NET OF REVENUES/APPROPRIATIONS - FUND 514		624,048	179,435	214,531	(229,446)	(20,291)	(720,496)
BEGINNING FUND BALANCE		2,830,743	3,454,790	3,454,790	3,454,790	3,225,344	3,225,344
ENDING FUND BALANCE		3,454,791	3,634,225	3,669,321	3,225,344	3,205,053	2,504,848



Fund 590 – Sewage Fund

The Utilities Department operates the city's 10-million-gallon wastewater treatment facility, 6 associated pump stations and 31.3-million-gallon capacity retention basin for the proper treatment and disposal of wastewater and storm water. This is funded by customer fees.

Fiscal Year 2025 Budget Highlights:

- Revenues are projected to increase by nearly \$1,000,000 from fiscal year 2024, most of which will come from an increase in the commodity sewer rate.
- The 2025 proposed budget includes \$5.4 million of capital outlay, including:
 - vactor site improvements: construction of new vactor receiving station; SCADA upgrades to improve monitoring of screw press and vactor station activity; rebuilding a clarifier; UV disinfection system lights; influent pump replacement; grit chamber and bridge; pole barn addition; pumps at the plant; barn screen duperon; pumps at the retention basin. Also included are sewer repairs and collection pipe/MH emergency repairs
 - New Hydro-Excavator and pickup truck replacement
- A portion of the capital outlay noted above will be funded by a \$7.8M CWSRF loan from the State of Michigan. As this will be debt, an enterprise fund does not normally record revenue for the proceeds of debt (it records a long-term liability instead). For the sake of the budget, we have included the proceeds from this loan as a grant "revenue".
- A long-term sewer rate study is being performed by the City's accounting firm – Plante Moran. Results of that study are expected to be presented to the City in upcoming weeks.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
590-000-445.100	PENALTY/INTEREST	290				320	
590-000-541.000	STATE GRANT						7,760,000
590-000-541.100	STATE GRANT - EGLE (WATER RATE COM	15,800	6,000,000		6,000,000		
590-000-642.000	RETAIL SEWER-COMMODITY CHG	3,750,736	3,500,000	3,158,609	3,500,000	4,400,750	4,538,818
590-000-642.100	RETAIL SEWER-FIXED CHRG	827,231	930,000	720,712	930,000	852,840	930,000
590-000-642.200	STORM WATER FEE-MDOT,CT,MCDOR	140,693	147,000		147,000	151,000	151,410
590-000-642.300	SEPTIC/VACTOR SEWER DUMP CHG	908,982	805,000	653,635	805,000	947,600	829,150
590-000-642.500	INDUSTRIAL PRETREATMENT PROGRAM	9,926					10,300
590-000-665.000	INTEREST EARNING-EQUIP/REPLACE	247,366	100,000	300,171	407,200	258,700	355,000
590-000-684.000	MISCELLANEOUS	15,111	5,000	6,390	10,000	6,000	5,150
590-000-687.000	REFUNDS OR REBATES	32,500					
Totals for dept 000 - REVENUE		5,948,635	11,487,000	4,839,517	11,799,200	6,617,210	14,579,828
TOTAL ESTIMATED REVENUES		5,948,635	11,487,000	4,839,517	11,799,200	6,617,210	14,579,828
APPROPRIATIONS							
Dept 521 - SANITATION SYSTEM							
590-521-902.001	FY24 WWTP LEACHATE RECEIVING STATI		1,354,000			1,354,000	
590-521-902.002	FY24 AREATION CHANNEL ROTORS		850,000	341,457	741,457		
590-521-902.003	FY24 SCADA UPGRADES		100,000		100,000		
590-521-902.004	FY24 BIO SOLIDS HANDLING UPGRADES		2,000,000	257,386		2,000,000	
590-521-902.005	FY24 WOODSIDE CIRCLE SEWER SEPERA		486,900	614,831	614,831		
590-521-902.006	FY24 SANITARY SEWER REPAIRS		900,000	237,231	900,000		
590-521-902.010	FY23 VACTOR (SPLIT WITH WATER)			249,988	250,000		
590-521-986.001	FY25 REBUILD CLARIFIER						700,000
590-521-986.002	FY25 INFLUENT PUMP REPLACEMENT						250,000
590-521-986.003	FY25 WWTP LEACHATE RECEIVING STATI						2,000,000
Totals for dept 521 - SANITATION SYSTEM			5,690,900	1,700,893	2,606,288	3,354,000	2,950,000
Dept 537 - UTIL -SUPV & OVERHEAD							
590-537-702.000	SALARIES & WAGES	89,896	120,181	71,938	120,181	79,305	80,304
590-537-702.441	DPS LABOR					17,694	17,694
590-537-706.000	OVERTIME		4,400		4,400		
590-537-711.000	MEDICARE	1,065	1,806	864	1,806	1,397	1,412
590-537-711.100	FICA	5,443	7,724	4,360	7,724	5,972	6,034
590-537-716.000	EMPLOYEE HEALTH INSURANCE	121,582	150,000	133,585	150,000	23,980	23,980
590-537-716.300	EMPLOYEE HEALTH CONTRIBUTION	(2,851)	(2,825)	(2,351)	(2,825)	(2,825)	(2,992)
590-537-717.000	EMPLOYEE LIFE INSURANCE	914	1,000	746	1,000	1,110	1,059
590-537-718.000	EMPLOYEE RETIREMENT	62,147	76,149		76,149	62,200	78,433
590-537-719.000	ICMA - CITY CONTRIBUTION	978	970	891	970	1,176	1,176
590-537-720.000	OPEB LIABILITY	(157,716)					
590-537-720.100	PENSION EXPENSE - GASB 68	36,215					
590-537-721.000	DENTAL INSURANCE	1,509	1,600	1,048	1,600	2,086	2,086
590-537-722.000	OPTICAL INSURANCE	227	250	195	250	344	344
590-537-723.000	WORKER'S COMPENSATION	6,000	6,500	4,619	6,500		
590-537-725.100	UNIFORM ALLOWANCE	450	500	550	550		
590-537-730.000	POSTAGE	10,061	10,250	10,592	10,250		
590-537-746.000	LAUNDRY & DRY CLEANING	1,328	1,200	1,173	1,200		
590-537-803.000	MEMBERSHIP AND DUES		1,500		1,500		
590-537-808.000	INDEPENDENT AUDIT	14,500	15,225	13,531	15,225	15,986	15,682
590-537-817.000	CONSULTANT FEES	20,109	22,000		22,000		
590-537-818.000	CONTRACTUAL SERVICES	31,250	24,500	11,986	39,097		
590-537-832.000	LIABILITY INSURANCE	108,000	113,400	111,026	113,400	121,338	116,802
590-537-965.101	ADMINISTRATIVE CHG-GENL FUND	110,000	110,000	110,000	110,000		170,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 537 - UTIL -SUPV & OVERHEAD							
590-537-968.000	DEPRECIATION	1,498,520					
Totals for dept 537 - UTIL -SUPV & OVERHEAD		1,959,627	666,330	474,753	680,977	329,763	512,014
Dept 538 - UTIL - TRANSMISSION							
590-538-702.000	SALARIES & WAGES	215,438	261,990	171,096	261,990	238,123	238,123
590-538-706.000	OVERTIME	146	22,400	11	22,400	642	642
590-538-710.000	LONGEVITY	5,600	7,600	5,950	7,600	4,500	4,500
590-538-711.000	MEDICARE	2,587	4,234	2,095	4,234	3,608	3,608
590-538-711.100	FICA	12,765	18,103	10,732	18,103	15,426	15,426
590-538-716.000	EMPLOYEE HEALTH INSURANCE			6,746		84,725	84,725
590-538-716.300	EMPLOYEE HEALTH CONTRIBUTION	(3,678)	(3,869)	(2,238)	(3,869)	(3,870)	(4,097)
590-538-721.000	DENTAL INSURANCE	4,081	4,600	2,825	4,600	5,833	5,833
590-538-722.000	OPTICAL INSURANCE	759	900	445	900	958	958
590-538-751.000	MOTOR FUEL & LUBES-VEHICLES					134,400	134,400
590-538-776.000	SMALL TOOLS & SHOP SUPPLIES	1,413	2,000	467	2,163	4,000	2,228
590-538-779.000	REPAIR & REPLACEMENT PARTS	6,367	12,500	665	12,500	15,000	12,875
590-538-782.000	ROAD MAINT-MATERIAL & SUPPLIES	80,771	65,000	50,069	65,195	75,000	67,151
590-538-784.000	REP PARTS/MAINT-AUTO & CON EQU					33,600	33,600
590-538-789.000	WATER PIPE & FITTINGS	38,382	50,000	7,644	54,124	60,000	55,748
590-538-818.000	CONTRACTUAL SERVICES	79,604	105,000	111,471	156,988	200,000	85,478
590-538-820.000	ELECTRICAL CONTRACTOR	25,074	4,000	6,441	7,000		
590-538-921.000	ELECTRIC	1,207	19,500		19,500		
590-538-924.000	SEWER LINE IMPROVEMENTS	204,412	589,000	319,623	589,000	600,000	349,170
590-538-924.100	UTILITY METER REPLACEMENTS		150,000		150,000	200,000	
590-538-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	2,417	3,000	2,576	4,850		4,996
590-538-943.000	RENTAL CITY EQUIPMENT	336,000	336,000	110,000	336,000	168,000	336,000
590-538-955.000	MISCELLANEOUS	167		91	100		
590-538-960.000	EDUCATION AND TRAINING	140	1,000	1,394	1,400	2,000	1,030
Totals for dept 538 - UTIL - TRANSMISSION		1,013,652	1,652,958	808,103	1,714,778	1,841,945	1,432,394
Dept 539 - UTIL - RENTENTION BASIN							
590-539-702.000	SALARIES & WAGES		31,263		31,263		
590-539-706.000	OVERTIME		1,000		1,000	1,090	1,090
590-539-711.000	MEDICARE		500		500		
590-539-711.100	FICA		2,000		2,000		
590-539-721.000	DENTAL INSURANCE		800		800	775	847
590-539-722.000	OPTICAL INSURANCE		200		200	195	212
590-539-751.000	MOTOR FUEL & LUBES-VEHICLES					6,400	6,400
590-539-752.000	FUEL & LUBES-NON AUTOMOTIVE	1,498	2,000		2,139		
590-539-776.000	SMALL TOOLS & SHOP SUPPLIES	3,597	1,800	1,148	1,800	2,000	1,854
590-539-779.000	REPAIR & REPLACEMENT PARTS	2,606	15,000	26,938	30,000	30,000	30,000
590-539-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,600	1,600
590-539-818.000	CONTRACTUAL SERVICES	10,147	25,000	8,340	25,000	50,000	50,000
590-539-820.000	ELECTRICAL CONTRACTOR	28,100	25,000	9,543	25,000		
590-539-921.000	ELECTRIC	57,777	50,750	52,715	50,750		52,273
590-539-924.000	SEWER LINE IMPROVEMENTS		424,000		424,000	400,000	
590-539-933.000	EQUIPMENT MAIN-SERV AGREEMENTS		960		960		989
590-539-943.000	RENTAL CITY EQUIPMENT	16,000	16,000		16,000	8,000	16,000
Totals for dept 539 - UTIL - RENTENTION BASIN		119,725	596,273	98,684	611,412	500,060	161,265
Dept 540 - UTIL - OPER OF PLANT							
590-540-702.000	SALARIES & WAGES	328,032	245,752	254,953	245,752	307,352	307,352
590-540-703.000	PART-TIME EMPLOYEE WAGES	13,272	12,000		12,000	12,000	12,300
590-540-706.000	OVERTIME	59,745	44,900	37,990	44,900	39,863	39,863

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 540 - UTIL - OPER OF PLANT							
590-540-708.000	SHIFT DIFFERENTIAL	2,404	2,600	1,357	2,600	2,600	2,665
590-540-710.000	LONGEVITY	5,300	5,300	5,270	5,300	6,200	6,200
590-540-711.000	MEDICARE	6,059	5,700	4,569	5,700	5,119	5,119
590-540-711.100	FICA	24,533	18,450	18,103	18,450	21,885	21,885
590-540-714.100	VAC/SICK PAYOUT AT RETIREMENT W/FI						17,275
590-540-716.000	EMPLOYEE HEALTH INSURANCE			5,232		69,158	69,158
590-540-716.300	EMPLOYEE HEALTH CONTRIBUTION	(12,217)	(9,900)	(7,319)	(9,900)	(9,900)	(10,484)
590-540-716.400	PAYMENT IN LIEU OF HEALTH INS	1,166	1,500	1,500	1,500	1,000	1,000
590-540-721.000	DENTAL INSURANCE	6,512	6,400	4,631	6,400	6,089	6,089
590-540-722.000	OPTICAL INSURANCE	1,140	1,400	788	1,400	1,009	1,009
590-540-725.100	UNIFORM ALLOWANCE	1,279	1,000	1,150	1,150	1,150	1,185
590-540-728.000	OFFICE SUPPLIES	2,575	1,500	1,863	1,500	2,000	2,000
590-540-743.000	CHEMICALS	14,340	20,000	23,111	25,000	30,000	25,000
590-540-745.000	WELDING SUPPLIES	1,559	1,000	1,945	2,000		
590-540-746.000	LAUNDRY & DRY CLEANING	3,806	4,500	3,011	4,500	4,500	4,635
590-540-749.000	TEST & TESTING SUPPLIES	8,972	10,000	9,239	10,000	15,000	10,300
590-540-751.000	MOTOR FUEL & LUBES-VEHICLES					9,200	9,200
590-540-752.000	FUEL & LUBES-NON AUTOMOTIVE	5,257	5,000		5,000		
590-540-761.000	MEDICAL SUPPLIES	230	100		227		
590-540-776.000	SMALL TOOLS & SHOP SUPPLIES	370	1,000	45	1,000	77,600	1,030
590-540-777.000	CUSTODIAL SUPPLIES-BUILDING	2,409	1,500	850	1,500		
590-540-779.000	REPAIR & REPLACEMENT PARTS	141,716	100,000	110,532	103,089	200,000	106,182
590-540-780.000	PAINT	19					
590-540-784.000	REP PARTS/MAINT-AUTO & CON EQU					2,300	2,300
590-540-785.000	LUMBER AND HARDWARE	260	500	315	500		
590-540-786.000	PLUMBING SUPPLIES	1,214	3,000	559	3,000		
590-540-787.000	ELECTRICAL SUPPLIES	65,301	60,000	11,844	60,477		
590-540-793.000	SAFETY SUPPLIES	1,817	1,000	3,314	2,100		
590-540-803.000	MEMBERSHIP AND DUES	2,110	3,000	2,720	3,000	3,000	3,090
590-540-817.000	CONSULTANT FEES	11,255	41,000	8,952	47,038	47,000	48,449
590-540-818.000	CONTRACTUAL SERVICES	155,373	177,000	160,959	193,265	810,000	689,909
590-540-820.000	ELECTRICAL CONTRACTOR	68,082	35,000	39,845	37,000		
590-540-821.000	SLUDGE DISPOSAL	365,799	340,000	125,167	340,000		
590-540-822.000	GRIT DISPOSAL	116,859	100,000	105,450	100,850		
590-540-824.000	EXTERMINATING SERVICE	798	700	567	700		
590-540-831.000	TESTING FEE-STATE OF MI	9,658	16,000	3,000	16,000	16,000	16,480
590-540-853.000	TELEPHONE	67	3,000		3,000		
590-540-904.000	PRINTING AND BINDING	550		550	550		
590-540-921.000	ELECTRIC	322,927	325,000	209,065	325,000	325,000	334,750
590-540-923.000	HEAT	31,161	34,000	46,012	34,000	34,000	35,020
590-540-924.000	SEWER FACILITY IMPROVEMENTS	6,900	150,000		150,000	155,555	15,450
590-540-931.000	BUILDING MAINTENANCE	32,029	5,000	700	5,000		5,150
590-540-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	13,910	7,000	5,010	7,000		7,210
590-540-943.000	RENTAL CITY EQUIPMENT	23,000	23,000		23,000	11,500	23,000
590-540-955.000	MISCELLANEOUS			148			
590-540-960.000	EDUCATION AND TRAINING	2,100	1,500	1,923	1,500	2,000	2,000
Totals for dept 540 - UTIL - OPER OF PLANT		1,849,648	1,805,402	1,204,920	1,842,048	2,208,180	1,821,771
Dept 902							
590-902-976.000	BLDG ADDITIONS & IMPROVEMENTS			15,752	20,000	550,000	200,000
590-902-976.003	VECTOR SITE IMPROVEMENTS			111,887	173,750		
590-902-978.000	UTILITY METERS			325	73,000		
590-902-982.000	MACHINERY AND EQUIPMENT			511,573	1,043,398	1,000,000	1,391,500
590-902-983.000	OFFICE EQUIPMENT			428	60		
590-902-988.000	SEWER LINE IMPROVEMENTS			145,012	307,723	300,000	815,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 902							
590-902-988.100	LINE CLEANING/TELEVISIONS			28,231	34,447		
Totals for dept 902 -				813,208	1,652,378	1,850,000	2,406,500
Dept 906 - DEBT RETIREMENT - GENERAL GOVT							
590-906-991.001	PRINCIPAL-COMB SEWER OVERFLOW		65,000		65,000		65,000
590-906-993.000	INTEREST	14,148	13,000	12,961	13,000		151,447
Totals for dept 906 - DEBT RETIREMENT - GENERAL GOV		14,148	78,000	12,961	78,000		216,447
Dept 966							
590-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	10,300	23,200		23,200	23,200	23,200
Totals for dept 966 -		10,300	23,200		23,200	23,200	23,200
Dept 999 - TRANSFER/CONTRIBUTIONS							
590-999-969.736	CONTRIBUTION TO OPEB	141,359	130,000	116,610	130,000	189,123	133,900
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		141,359	130,000	116,610	130,000	189,123	133,900
TOTAL APPROPRIATIONS		5,108,459	10,643,063	5,230,132	9,339,081	10,296,271	9,657,491
NET OF REVENUES/APPROPRIATIONS - FUND 590		840,176	843,937	(390,615)	2,460,119	(3,679,061)	4,922,337
BEGINNING FUND BALANCE		26,876,971	27,717,146	27,717,146	27,717,146	30,177,265	30,177,265
ENDING FUND BALANCE		27,717,147	28,561,083	27,326,531	30,177,265	26,498,204	35,099,602



Fund 591 – Water Fund

The Utilities Department operates the City's water filtration plant which provides high purity drinking water to the residents of Mount Clemens, the Selfridge Air National Guard Base and small portions of Harrison and Clinton Township. Approximately 25,000 customers are served by this plant. In addition to the water filtration plant, the Utility Department maintains the water distribution system which is comprised of 88 miles of pipeline, 775 valves and 750 hydrants. The primary source of funding for the Water Fund is customer fees.

Fiscal Year 2025 Budget Highlights:

- Revenues are projected to increase by nearly \$1,000,000 from fiscal year 2024, most of which will come from an increase in the commodity water rate.
- \$2.4 million of capital expenditures have been included in the budget:
 - Distribution system: water main replacements, replacement of lead service lines, replacement of critical gate valves, pole barn addition, water meter replacement
 - New Hydro-Excavator (shared with Sewage Fund) and pickup truck replacement
- The City will close the treatment facility and join the Great Lakes Water Authority in the near future. Costs related to that transition, primarily construction, are not included in the FY2025 budget. The City intends to pay for this construction with the proceeds from a State Revolving Fund loan of \$42 million, of which \$20 million will be automatically forgiven by the State of Michigan (a net loan of \$22 million).
- The City's accounting firm - Plante Moran – is conducting a long-term water rate study which will be presented to the Commission with a recommended water rate increase at a future meeting.

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
591-000-445.100	PENALTY/INTEREST	86,431	90,000	92,904	90,000	95,270	91,800
591-000-541.200	STATE GRANT - EGLE/DWAM DRINKING W	78,434					
591-000-642.101	RETAIL WATER-COMMODITY CHG	2,310,125	2,200,000	1,604,841	2,200,000	2,671,880	3,149,799
591-000-642.103	CROSS CONNECTION PROGRAM CHG	20,806	22,000	12,789	22,000	16,480	22,660
591-000-642.104	MISCELLANEOUS WATER SALES	41,998	50,000	31,106	50,000	38,625	51,500
591-000-642.105	RETAIL WATER-FIXED CHG	1,146,834	1,205,000	922,431	1,205,000	1,071,200	1,200,000
591-000-665.000	INTEREST EARNINGS	83,803	50,000	99,745	128,415	87,125	115,000
591-000-684.000	MISCELLANEOUS	51,840	31,500	12,501	31,500	25,750	32,445
Totals for dept 000 - REVENUE		3,820,271	3,648,500	2,776,317	3,726,915	4,006,330	4,663,204
TOTAL ESTIMATED REVENUES		3,820,271	3,648,500	2,776,317	3,726,915	4,006,330	4,663,204
APPROPRIATIONS							
Dept 537 - UTIL -SUPV & OVERHEAD							
591-537-702.000	SALARIES & WAGES	18,439	20,193	11,671	20,193	20,541	20,541
591-537-702.441	DPS LABOR					17,694	17,694
591-537-711.000	MEDICARE	275	300	215	300	558	558
591-537-711.100	FICA	1,139	1,200	724	1,200	2,386	2,386
591-537-716.000	EMPLOYEE HEALTH INSURANCE	218,526	124,598	168,644	190,000	8,794	8,794
591-537-716.300	EMPLOYEE HEALTH CONTRIBUTION	(38)	(50)		(50)		(53)
591-537-717.000	EMPLOYEE LIFE INSURANCE	2,037	2,100	818	2,100	2,335	2,224
591-537-718.000	EMPLOYEE RETIREMENT	59,499	51,600		51,600	59,500	53,148
591-537-720.000	OPEB LIABILITY	346,168					
591-537-720.100	PENSION EXPENSE - GASB 68	96,474					
591-537-721.000	DENTAL INSURANCE	317	300	760	900	972	972
591-537-722.000	OPTICAL INSURANCE	62	55	222	250	159	159
591-537-723.000	WORKER'S COMPENSATION	5,800	6,000	10,273	10,000	10,500	10,500
591-537-730.000	POSTAGE	7,787	12,000	10,592	12,000		12,360
591-537-808.000	INDEPENDENT AUDIT	10,500	11,000	9,776	11,000	11,550	11,330
591-537-817.000	CONSULTANT FEES	3,988	7,000		7,000		5,000
591-537-818.000	CONTRACTUAL SERVICES	47,384	50,000	21,274	62,047		50,000
591-537-826.000	LEGAL FEES /CLAIMS	1,206	1,000	2,969	3,500		1,030
591-537-832.000	LIABILITY INSURANCE	76,740	80,000	93,977	95,000	85,600	96,820
591-537-901.000	ADVERTISING			983			
591-537-965.101	ADMINISTRATIVE CHG-GENL FUND	65,000	65,000	65,000	65,000		175,000
591-537-968.000	DEPRECIATION	499,508					
Totals for dept 537 - UTIL -SUPV & OVERHEAD		1,460,811	432,296	397,898	532,040	220,589	468,463
Dept 538 - UTIL - TRANSMISSION							
591-538-702.000	SALARIES & WAGES	258,035	125,190	216,579	255,000	292,809	293,051
591-538-705.000	DISBURSEMENT-EARNED WAGES		9,000		9,000		
591-538-706.000	OVERTIME	31,778	21,300	23,533	21,300	12,092	12,092
591-538-711.000	MEDICARE	3,929	2,255	3,201	4,000	4,399	4,403
591-538-711.100	FICA	17,649	9,640	14,473	18,000	18,808	18,823
591-538-716.000	EMPLOYEE HEALTH INSURANCE			8,240		103,197	103,197
591-538-716.300	EMPLOYEE HEALTH CONTRIBUTION	(5,928)	(6,100)	(3,443)	(6,100)	(6,100)	(6,460)
591-538-719.000	ICMA - CITY CONTRIBUTION	174	200	210	200	290	290
591-538-721.000	DENTAL INSURANCE	6,449	4,400	4,474	4,400	6,943	6,943
591-538-722.000	OPTICAL INSURANCE	1,134	800	697	800	1,144	1,144
591-538-725.100	UNIFORM ALLOWANCE	744	1,000	767	1,000	1,000	1,030
591-538-746.000	LAUNDRY & DRY CLEANING	2,470	2,200	2,212	2,200	2,500	2,266
591-538-751.000	MOTOR FUEL & LUBES-VEHICLES					38,000	38,000
591-538-776.000	SMALL TOOLS & SHOP SUPPLIES	15,455	12,000	6,350	12,000	23,000	12,360
591-538-782.000	ROAD MAINT-MATERIAL & SUPPLIES	3,097	30,000	1,912	30,000	30,000	10,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 538 - UTIL - TRANSMISSION							
591-538-784.000	REP PARTS/MAINT-AUTO & CON EQU					9,500	9,500
591-538-785.000	LUMBER AND HARDWARE	1,635	1,500	910	1,500		
591-538-789.000	WATER PIPE & FITTINGS	15,315	40,000	4,244	40,275	50,000	25,000
591-538-791.000	METER PARTS	12,266	3,500	1,654	5,120	5,000	5,000
591-538-793.000	SAFETY SUPPLIES	6,666	6,000	1,272	6,000		
591-538-803.000	MEMBERSHIP AND DUES	174	2,000	6,432	2,000	2,000	2,060
591-538-818.000	CONTRACTUAL SERVICES	172,436	100,000	103,676	380,577	550,000	200,000
591-538-902.007	FY24 UNIDENTIFIED NEEDS WTP		500,000	385,007	500,000	500,000	500,000
591-538-902.008	FY24 WATER LINE IMPROVEMENTS		1,810,000	1,070,946	1,810,000		
591-538-902.010	FY23 VACTOR (SPLIT WITH WATER)			249,988	250,000		
591-538-904.000	PRINTING AND BINDING	3,293					
591-538-924.000	WATER SYSTEM IMPROVEMENTS		49,800	40,936	49,800		
591-538-924.100	UTILITY METER REPLACEMENTS		150,000	22,111	150,000	150,000	
591-538-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	905	1,700	925	1,700		1,751
591-538-943.000	RENTAL CITY EQUIPMENT	95,000	95,000	65,000	95,000	47,500	95,000
591-538-955.000	MISCELLANEOUS	586	500	216	500	500	500
591-538-960.000	EDUCATION AND TRAINING	1,753	1,500	2,746	2,800		1,545
591-538-986.006	FY25 WATER MAIN REPLACEMENTS						1,000,000
591-538-986.007	FY25 REPLACE CRITICAL GATE VALVES						200,000
Totals for dept 538 - UTIL - TRANSMISSION		645,015	2,973,385	2,235,268	3,647,072	1,842,582	2,537,495
Dept 540 - UTIL - OPER OF PLANT							
591-540-702.000	SALARIES & WAGES	294,602	217,856	249,517	217,856	300,576	302,340
591-540-706.000	OVERTIME	54,714	49,354	16,305	49,354	24,152	24,152
591-540-708.000	SHIFT DIFFERENTIAL	3,788	4,000	2,970	4,000	4,000	4,100
591-540-710.000	LONGEVITY	2,800	3,900	2,800	3,900	3,100	3,100
591-540-711.000	MEDICARE	5,007	3,989	3,809	3,989	4,774	4,800
591-540-711.100	FICA	21,342	17,057	16,223	17,057	20,413	20,522
591-540-714.100	VAC/SICK PAYOUT AT RETIREMENT W/FI						18,700
591-540-716.000	EMPLOYEE HEALTH INSURANCE			7,959		88,732	88,732
591-540-716.300	EMPLOYEE HEALTH CONTRIBUTION	(13,609)	(12,500)	(11,538)	(12,500)	(12,500)	(13,238)
591-540-719.000	ICMA - CITY CONTRIBUTION	2,043	2,000	1,602	2,000	2,048	2,048
591-540-721.000	DENTAL INSURANCE	5,312	5,600	4,066	5,600	5,760	5,760
591-540-722.000	OPTICAL INSURANCE	894	930	760	930	959	959
591-540-729.000	BOOKS, MAGAZINES & PERIODICALS		900	800	900		
591-540-743.000	CHEMICALS	108,615	110,000	88,239	110,001	150,000	113,301
591-540-746.000	LAUNDRY & DRY CLEANING	3,854	4,200	3,285	4,200	4,200	4,326
591-540-747.000	EXTINGUISHER RECHARGES				103		
591-540-749.000	TEST & TESTING SUPPLIES	56,126	34,000	22,448	46,420	50,000	47,813
591-540-751.000	MOTOR FUEL & LUBES-VEHICLES	1,285				8,000	8,000
591-540-776.000	SMALL TOOLS & SHOP SUPPLIES	2,612	2,000	2,962	3,000	15,000	9,143
591-540-777.000	CUSTODIAL SUPPLIES-BUILDING	662	1,000	807	1,000		
591-540-779.000	REPAIR & REPLACEMENT PARTS	35,452	20,000	17,385	20,887	35,000	21,514
591-540-784.000	REP PARTS/MAINT-AUTO & CON EQU					2,000	2,000
591-540-786.000	PLUMBING SUPPLIES	131	400	209	400		
591-540-787.000	ELECTRICAL SUPPLIES	9,038	5,000	8,669	9,000		
591-540-793.000	SAFETY SUPPLIES	262		1,014	1,100		
591-540-803.000	MEMBERSHIP AND DUES		600	1,095	1,600	1,600	1,648
591-540-817.000	CONSULTANT FEES				538		
591-540-818.000	CONTRACTUAL SERVICES	87,647	110,000	75,569	122,797	156,900	156,900
591-540-820.000	ELECTRICAL CONTRACTOR	28,038	40,000	7,373	40,000		
591-540-831.000	TESTING FEE-STATE OF MI		7,000	7,078	7,100	7,100	7,210
591-540-853.000	TELEPHONE	841	800	975	1,000	900	900
591-540-921.000	ELECTRIC	169,414	155,000	112,606	155,000	170,000	159,650
591-540-923.000	HEAT	28,171	28,500	14,663	28,500	28,000	28,000

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 540 - UTIL - OPER OF PLANT							
591-540-924.000	WATER PLANT IMPROVEMENTS	171,143	25,000	3,680	25,000	25,000	25,000
591-540-925.000	SANITATION	173	200	366	400		
591-540-931.000	BUILDING MAINTENANCE	3,918	2,000	1,640	2,000		
591-540-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	6,444	7,000	4,777	7,925		8,163
591-540-943.000	RENTAL CITY EQUIPMENT	20,000	20,000		20,000	10,000	20,600
591-540-960.000	EDUCATION AND TRAINING	2,886	3,000	2,510	3,000	3,000	3,090
Totals for dept 540 - UTIL - OPER OF PLANT		1,113,605	868,786	672,623	904,057	1,108,714	1,079,233
Dept 902							
591-902-972.001	PURCHASE OF PROPERTY				350,000		
591-902-976.000	BLDG ADDITIONS & IMPROVEMENTS						200,000
591-902-978.000	UTILITY METERS			88,398	169,450	150,000	200,000
591-902-982.000	MACHINERY AND EQUIPMENT			60,938	251,878	200,000	212,500
591-902-983.000	OFFICE EQUIPMENT			281	500		
591-902-988.000	WATER LINE IMPROVEMENTS				271,101	275,000	119,800
591-902-989.500	WATER PLANT CONVERSON			299,913	150,000		
Totals for dept 902 -				449,530	1,192,929	625,000	732,300
Dept 906 - DEBT RETIREMENT - GENERAL GOVT							
591-906-991.002	PRINCIPAL WATER IMPROVEMENT		230,000		230,000	240,000	240,000
591-906-993.000	INTEREST	24,211	20,700	11,249	20,700	15,711	276,648
Totals for dept 906 - DEBT RETIREMENT - GENERAL GOV		24,211	250,700	11,249	250,700	255,711	516,648
Dept 966							
591-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	10,000	38,500		38,500	38,500	38,500
Totals for dept 966 -		10,000	38,500		38,500	38,500	38,500
Dept 999 - TRANSFER/CONTRIBUTIONS							
591-999-969.736	CONTRIBUTION TO OPEB	88,446	185,000	90,349	185,000	132,479	190,550
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		88,446	185,000	90,349	185,000	132,479	190,550
TOTAL APPROPRIATIONS		3,342,088	4,748,667	3,856,917	6,750,298	4,223,575	5,563,189
NET OF REVENUES/APPROPRIATIONS - FUND 591		478,183	(1,100,167)	(1,080,600)	(3,023,383)	(217,245)	(899,985)
BEGINNING FUND BALANCE		9,066,976	9,545,156	9,545,156	9,545,156	6,521,773	6,521,773
ENDING FUND BALANCE		9,545,159	8,444,989	8,464,556	6,521,773	6,304,528	5,621,788



Fund 596 – Rubbish Fund

The Department of Public Services provides the sanitation services of refuse and compost pickup and curbside recycling for the City of Mount Clemens. These services are funded through property taxes and customer charges.

Fiscal Year 2025 Budget Highlights:

The Rubbish fund is projected to receive a total of \$1,192,170 in revenues for FY 2025. Some revenue highlights are as follows:

- The largest revenue source, Sanitation Sales, is projected to increase 5% to \$997,240 in FY 2025 as a result of increasing the customer rate from \$181/yr to \$190/year. While this is a 5% rate increase this year, please keep in mind the annualized rate increase since 2011 is less than 2.4% per year.
- Property taxes are also projected to increase by 5% for real property at \$119,100 and personal property at \$7,710.
- Interest earnings are projected to be around \$39,900, which is lower than FY 24 but higher than FY 23.

The Rubbish fund's FY 2025 expenditures are projected to be \$1,159,623. Significant expenditures relate to the following activities:

- Contractual services represent 72% of the budgeted expenditures. This line item is projected to increase slightly to \$830,000.
- Wages and fringes are around 11% of the budgeted expenditures. The total for these line items has increased by around 15% in FY 2025 over FY 2024.

The Rubbish fund's fund balance is projected to be \$403,839 at the end of FY 2025.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
596-000-402.000	CURRENT REAL PROPERTY TAX	105,695	108,000	106,566	108,000	119,100	119,100
596-000-410.000	PERSONAL PROPERTY TAX	6,988	7,100	6,697	7,100	7,710	7,710
596-000-445.100	PENALTY/INTEREST	4,144				4,570	4,570
596-000-573.000	LOCAL COMMUNITY STABILIZATION	6,633	6,800	6,563	6,800	6,950	6,950
596-000-642.106	SANITATION SALES	756,402	760,000	896,905	950,000	997,240	997,240
596-000-642.107	SALE OF BAGS & BINS	19					
596-000-642.108	SALE OF RECYCLABLES	961	1,700	2,470	2,500	2,500	2,500
596-000-665.000	INTEREST EARNINGS	30,713	18,000	46,702	63,000	39,900	39,900
596-000-676.000	REIMBURSEMENT OF EXPENDITURES	4,187	4,200	3,781	4,200	4,200	4,200
596-000-676.250	REIMBURSEMENT - DDA	9,919	14,000	2,035	10,000	10,000	10,000
Totals for dept 000 - REVENUE		925,661	919,800	1,071,719	1,151,600	1,192,170	1,192,170
TOTAL ESTIMATED REVENUES		925,661	919,800	1,071,719	1,151,600	1,192,170	1,192,170
APPROPRIATIONS							
Dept 521 - SANITATION SYSTEM							
596-521-702.000	SALARIES & WAGES	57,316	42,333	53,749	70,000	69,021	69,504
596-521-702.441	DPS LABOR					11,796	11,796
596-521-706.000	OVERTIME	12,371	8,000	6,781	10,000	2,353	2,353
596-521-711.000	MEDICARE	1,343	1,140	835	1,140	1,320	1,327
596-521-711.100	FICA	5,028	4,900	3,709	4,900	5,641	5,671
596-521-716.000	EMPLOYEE HEALTH INSURANCE	1,885	13,800	6,299	13,800	23,880	23,880
596-521-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,379)	(1,400)	(1,121)	(1,400)	(1,400)	(1,400)
596-521-717.000	EMPLOYEE LIFE INSURANCE	147	160	122	160	180	180
596-521-718.000	EMPLOYEE RETIREMENT	7,308	5,436		5,436	7,400	7,400
596-521-719.000	ICMA - CITY CONTRIBUTION	924	825	420	825	580	580
596-521-720.000	OPEB LIABILITY	(75,089)					
596-521-720.100	PENSION EXPENSE - GASB 68	(1,103)					
596-521-721.000	DENTAL INSURANCE	1,500	1,538	1,038	1,538	1,970	1,970
596-521-722.000	OPTICAL INSURANCE	284	300	207	300	322	322
596-521-723.000	WORKER'S COMPENSATION	800	1,000	1,274	1,500	1,500	1,500
596-521-751.000	MOTOR FUEL & LUBES-VEHICLES					4,000	4,000
596-521-776.000	SMALL TOOLS & SHOP SUPPLIES	108	200		200	200	200
596-521-776.001	LEAF BAGS	2,056	2,000	898	2,000	2,000	2,000
596-521-776.002	BIN &CONTAINER REPLACEMENTS	4,129	6,000			6,000	6,000
596-521-784.000	REP PARTS/MAINT-AUTO & CON EQU					1,000	1,000
596-521-808.000	INDEPENDENT AUDIT	500	700	622	622	735	735
596-521-818.000	CONTRACTUAL SERVICES	702,035	780,000	637,680	825,000	800,000	830,000
596-521-823.000	LAND FILL CHARGES	11,769	10,000	5,210	12,800	12,000	12,000
596-521-826.000	LEGAL FEES (ATTORNEY)	45,080	44,000	19,282	44,000	44,000	44,000
596-521-827.000	YARD WASTE AND COMPOSTING	25,093	31,500	11,266	20,000	22,000	22,000
596-521-828.000	METHANE TESTING	94,852	120,000	56,211	80,000	80,000	80,000
596-521-832.000	LIABILITY INSURANCE	1,100	1,500	826	1,500	1,605	1,605
596-521-943.000	RENTAL CITY EQUIPMENT	8,000	10,000	10,000	10,000	5,000	5,000
596-521-955.000	MISCELLANEOUS	27	100				
596-521-965.101	ADMINISTRATIVE CHG-EQUIPMENT	65,000	15,000	15,000	15,000	15,000	25,000
596-521-968.000	DEPRECIATION	263					
Totals for dept 521 - SANITATION SYSTEM		971,347	1,099,032	830,308	1,119,321	1,118,103	1,158,623
Dept 966							
596-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	1,000	1,000		1,000	1,000	1,000
Totals for dept 966 -		1,000	1,000		1,000	1,000	1,000
Dept 999 - TRANSFER/CONTRIBUTIONS							

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 999 - TRANSFER/CONTRIBUTIONS							
596-999-969.736	CONTRIBUTION TO OPEB		1,000		1,000		
Totals for dept 999 - TRANSFER/CONTRIBUTIONS			1,000		1,000		
TOTAL APPROPRIATIONS							
		972,347	1,101,032	830,308	1,121,321	1,119,103	1,159,623
NET OF REVENUES/APPROPRIATIONS - FUND 596							
		(46,686)	(181,232)	241,411	30,279	73,067	32,547
BEGINNING FUND BALANCE							
		387,700	341,013	341,013	341,013	371,292	371,292
ENDING FUND BALANCE							
		341,014	159,781	582,424	371,292	444,359	403,839



Fund 598 – Ice Arena Fund

The City of Mount Clemens operates an ice arena that is funded by customer receipts (operating revenue) and occasional contributions from General Fund (non-operating revenue).

Fiscal Year 2025 Budget Highlights:

The Ice Arena fund is projected to receive \$1,441,940 in revenue for FY 2025, slightly less than FY 2024. General Fund is not budgeted to make a contribution to the Ice Arena in FY 2025.

Total Ice Arena expenditures for FY 2025 are projected to be \$1,404,400. The fund's significant expenditures are as follows:

- Wages and fringes account for around 52% of budgeted expenditures and total \$736,800 for FY 2025. This is about \$22,000 less than projected for FY 2024.
- Building additions and improvements are budgeted to be \$50,000 in FY 2025 for elevator upgrades.
- Utilities represent approximately 24% of the budgeted expenditures and are projected to remain around the same level as FY 2024 at \$334,800.
- \$50,000 is budgeted to be contributed to the Capital Improvement Fund in FY 2025 to help pay a portion of the debt service on the Ice Arena bonds.

The Ice Arena fund is projected to have a \$4,205,501 fund balance at the end of FY 2025, primarily consisting of the net book value of the Arena's capital assets.

Fund: 598 ICE ARENA

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
598-000-668.000	RENT AND ROYALTY	1,542,614	1,450,000	1,172,398	1,450,000	1,441,940	1,441,940
598-000-675.000	CONTRIBUTION GENERAL FD	6,916					
Totals for dept 000 - REVENUE		1,549,530	1,450,000	1,172,398	1,450,000	1,441,940	1,441,940
TOTAL ESTIMATED REVENUES		1,549,530	1,450,000	1,172,398	1,450,000	1,441,940	1,441,940
APPROPRIATIONS							
Dept 806 - ICE ARENA							
598-806-702.000	SALARIES & WAGES	609,163	614,294	379,377	614,294	588,000	588,000
598-806-711.100	FICA	57,701	55,000	34,323	55,000	50,400	50,400
598-806-716.000	EMPLOYEE HEALTH INSURANCE	50,819	73,991	37,364	73,991	84,000	84,000
598-806-723.000	WORKER'S COMPENSATION	19,917	14,750	10,742	15,520	14,400	14,400
598-806-728.000	OFFICE SUPPLIES	4,589	9,600	3,215	7,600	9,600	9,600
598-806-818.002	MAINTENANCE & OPERATIONS	298,078	226,000	234,876	355,000	92,400	92,400
598-806-818.003	GENERAL & ADMINISTRATION	43,776	41,000	21,674	41,000	14,400	14,400
598-806-818.005	BOND ACCT/ADMIN COSTS	20,525					
598-806-819.000	COST OF GOODS SOLD	96,108	100,000	79,161	110,000	72,000	72,000
598-806-832.000	LIABILITY INSURANCE	28,752	30,000	22,040	30,000	30,000	30,000
598-806-853.000	TELEPHONE	5,125	6,000	3,280	5,500	6,000	6,000
598-806-901.000	ADVERTISING		8,400		8,400	8,400	8,400
598-806-921.000	ELECTRIC	229,483	230,000	142,168	230,000	216,000	216,000
598-806-923.000	HEAT	109,953	123,000	51,982	90,000	108,000	108,000
598-806-924.000	WATER AND SEWER	13,760	13,500	8,862	13,500	10,800	10,800
598-806-968.000	DEPRECIATION	293,732					
Totals for dept 806 - ICE ARENA		1,881,481	1,545,535	1,029,064	1,649,805	1,304,400	1,304,400
Dept 902							
598-902-976.000	BLDG ADDITIONS & IMPROVEMENTS						50,000
Totals for dept 902 -							50,000
Dept 966							
598-966-970.101	CONTRIBUTION TO GENERAL FUND	65,300					
598-966-970.320	CONTRIBUTION TO CAPITAL IMPROVEMENT					50,000	50,000
Totals for dept 966 -		65,300				50,000	50,000
TOTAL APPROPRIATIONS		1,946,781	1,545,535	1,029,064	1,649,805	1,354,400	1,404,400
NET OF REVENUES/APPROPRIATIONS - FUND 598		(397,251)	(95,535)	143,334	(199,805)	87,540	37,540
BEGINNING FUND BALANCE		4,765,018	4,367,766	4,367,766	4,367,766	4,167,961	4,167,961
ENDING FUND BALANCE		4,367,767	4,272,231	4,511,100	4,167,961	4,255,501	4,205,501



Fund 661 – Motor Pool Fund

The Department of Public Services operates the city's Motor Pool that provides fleet maintenance for the city's various departments. This is funded by the departments that utilize these services.

FY 2024 is the last year of activity for this fund. Beginning with FY 2025 all the activity will be reported in each respective fund and department and the Motor Pool fund will be closed.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
661-000-651.000	CHARGE-GASOLINE SALES	34,933	38,500	20,476	32,000		
661-000-651.100	CHARGE - VEHICLE MAINTENANCE		1,000		1,000		
661-000-665.000	INTEREST EARNINGS	5,243	5,500	22,823	28,000		
661-000-667.000	EQUIPMENT RENTALS	809,913	838,100	461,467	550,000		
661-000-683.000	INSURANCE SETTLEMENT			8,542	8,600		
661-000-684.000	MISCELLANEOUS	342					
661-000-699.101	TRANSFER-IN -GENERAL	1,000,500					
	Totals for dept 000 - REVENUE	<u>1,850,931</u>	<u>883,100</u>	<u>513,308</u>	<u>619,600</u>		
TOTAL ESTIMATED REVENUES		<u>1,850,931</u>	<u>883,100</u>	<u>513,308</u>	<u>619,600</u>		
APPROPRIATIONS							
Dept 441 - DOWNTOWN MAINT							
661-441-702.000	SALARIES & WAGES	144,719	148,523	118,994	148,523		
661-441-706.000	OVERTIME	2,567	3,000	1,372	3,000		
661-441-711.000	MEDICARE	2,205	2,165	1,756	2,200		
661-441-711.100	FICA	9,418	9,394	7,477	9,394		
661-441-716.000	EMPLOYEE HEALTH INSURANCE	22,740	19,138	18,641	19,138		
661-441-716.300	EMPLOYEE HEALTH CONTRIBUTION	(2,462)	(2,500)	(1,690)	(2,500)		
661-441-716.400	PAYMENT IN LIEU OF HEALTH INS	1,000	1,000	1,500	1,500		
661-441-717.000	EMPLOYEE LIFE INSURANCE	302	315	252	315		
661-441-718.000	EMPLOYEE RETIREMENT	13,407	16,364		16,364		
661-441-719.000	ICMA - CITY CONTRIBUTION	3,225	400	420	560		
661-441-721.000	DENTAL INSURANCE	3,838	3,900	2,992	3,900		
661-441-722.000	OPTICAL INSURANCE	476	500	427	500		
661-441-723.000	WORKER'S COMPENSATION	1,500	2,000	2,150	2,150		
661-441-728.000	OFFICE SUPPLIES	1,273	1,500	1,135	1,500		
661-441-745.000	WELDING SUPPLIES	3,419	4,000	2,118	4,000		
661-441-746.000	LAUNDRY & DRY CLEANING	1,747	2,000	1,518	2,000		
661-441-747.000	EXTINGUISHER RECHARGES	(375)	1,000		1,093		
661-441-750.000	TIRE AND TUBES	6,438	10,000	8,631	12,000		
661-441-751.000	MOTOR FUEL & LUBES-VEHICLES	149,276	163,000	104,389	160,000		
661-441-776.000	SMALL TOOLS & SHOP SUPPLIES	3,264	4,500	2,168	4,500		
661-441-777.000	CUSTODIAL SUPPLIES-BUILDING	1,452	1,200	1,337	1,500		
661-441-780.000	PAINT	2,321	2,000	612	1,000		
661-441-784.000	REP PARTS/MAINT-AUTO & CON EQU	98,640	100,000	90,193	104,721		
661-441-785.000	LUMBER AND HARDWARE	734	500		500		
661-441-787.000	ELECTRICAL SUPPLIES	234	1,000		1,000		
661-441-793.000	SAFETY SUPPLIES	831	400	450	450		
661-441-808.000	INDEPENDENT AUDIT	1,000	1,200	1,067	1,067		
661-441-818.000	CONTRACTUAL SERVICES	24,089	22,000	20,501	30,000		
661-441-824.000	EXTERMINATING SERVICE	1,164	1,500	558	1,500		
661-441-832.000	LIABILITY INSURANCE	10,346	14,000	45,698	46,000		
661-441-832.001	FLEET INSURANCE	69,980	73,500		73,500		
661-441-921.000	ELECTRIC	10,277	10,000	9,182	12,000		
661-441-923.000	HEAT	12,206	14,500	4,725	8,000		
661-441-931.000	BUILDING MAINTENANCE	4,271	6,000	1,396	4,000		
661-441-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	10,968	10,000	6,331	10,000		
661-441-939.000	VEHICLE MAINTENANCE	41,553	55,000	72,415	80,000		
661-441-955.000	MISCELLANEOUS	206	500	365	500		
661-441-968.000	DEPRECIATION	125,512					
661-441-976.000	BLDG ADDITIONS & IMPROVEMENTS		200,000		200,000		
	Totals for dept 441 - DOWNTOWN MAINT	<u>783,761</u>	<u>903,499</u>	<u>529,080</u>	<u>965,875</u>		

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
APPROPRIATIONS							
Dept 902							
661-902-976.000	BLDG ADDITIONS & IMPROVEMENTS				50,000		
661-902-982.000	MACHINERY AND EQUIPMENT	17,508	75,000	83,347	84,000		
661-902-982.100	MACHINERY/EQUIPMENT-LEASED	40,893		18,696	25,100		
661-902-982.200	MINOR EQUIPMENT PURCHASES	14,198	25,000	4,054	10,000		
661-902-985.000	VEHICLES		510,000	146,544	150,000		
Totals for dept 902 -		72,599	610,000	252,641	319,100		
Dept 906 - DEBT RETIREMENT - GENERAL GOVT							
661-906-993.000	INTEREST	641					
Totals for dept 906 - DEBT RETIREMENT - GENERAL GOV		641					
Dept 966							
661-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	4,000	4,000		4,000		
Totals for dept 966 -		4,000	4,000		4,000		
Dept 999 - TRANSFER/CONTRIBUTIONS							
661-999-969.736	CONTRIBUTION TO OPEB		12,000	7,244	12,000		
Totals for dept 999 - TRANSFER/CONTRIBUTIONS			12,000	7,244	12,000		
TOTAL APPROPRIATIONS		861,001	1,529,499	788,965	1,300,975		
NET OF REVENUES/APPROPRIATIONS - FUND 661		989,930	(646,399)	(275,657)	(681,375)		
BEGINNING FUND BALANCE		705,304	1,695,235	1,695,235	1,695,235	1,013,860	1,013,860
ENDING FUND BALANCE		1,695,234	1,048,836	1,419,578	1,013,860	1,013,860	1,013,860



Fund 320 – Capital Improvement Fund – Ice Arena

The Capital Improvement Fund for the Ice Arena accounts for the \$3M capital improvement bond issued in February 2021 for the purpose of paying all or part of the cost to acquire, construct, and furnish ice arena improvements. The Ice Arena operations will provide funding for the debt service payments.

Fiscal Year 2025 Budget Highlights:

- The proceeds from the bonds were already spent in a prior year.
- The only activity in this fund is the payment of debt service (both principal and interest) of the general obligation bond, which is funded by contributions from the General Fund and Ice Arena Fund. Principal and interest for FY 2025 are \$75,000 and \$39,175 respectively.

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. BUDGET	2024-25 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
320-000-675.101	CONTRIBUTION IN FROM GENERAL FUND	50	90,300	90,300	90,300	114,675	64,675
320-000-675.598	CONTRIBUTION-ICE ARENA	65,625					50,000
	Totals for dept 000 - REVENUE	65,675	90,300	90,300	90,300	114,675	114,675
TOTAL ESTIMATED REVENUES		65,675	90,300	90,300	90,300	114,675	114,675
APPROPRIATIONS							
Dept 906 - DEBT RETIREMENT - GENERAL GOVT							
320-906-956.000	FISCAL AGENT FEES	500	500	500	500	500	500
320-906-991.000	PRINCIPAL	25,000	50,000	50,000	50,000	75,000	75,000
320-906-993.000	INTEREST	40,175	39,800	20,025	39,800	39,175	39,175
	Totals for dept 906 - DEBT RETIREMENT - GENERAL GOV	65,675	90,300	70,525	90,300	114,675	114,675
TOTAL APPROPRIATIONS		65,675	90,300	70,525	90,300	114,675	114,675
NET OF REVENUES/APPROPRIATIONS - FUND 320				19,775			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				19,775			