Recommended Budget for Fiscal Year 2025-26

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
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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 2025/2026 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.

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Budget Transmittal

April 15, 2025

The Honorable Mayor Kropp and
Members of the City Commission:

Please find enclosed the recommended 2025-2026 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' 2025-2026 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 $15.3 million in revenues for FY 2026, a decrease from FY 2026's budget of $10 million. This decrease is attributed to:

- $1.9M transfer in from the proceeds of the ice arena sale to support the downtown revitalization project in fiscal year 2025 that will not be duplicated in 2026.
- $2M of permit fees received by the City in relation to the construction at Macomb County Jail. This revenue is not expected to recur in fiscal year 2026
- $5.7M in grant revenue budgeted in fiscal year 2025 that is not expected to be awarded at the same level in fiscal year 2026.

For other recurring revenues, the following has increased:

- Increase to the City's taxable value generates an additional $105,000 in tax revenue
- In FY 2024, the City received $541,000 of interest earnings. The City has already received $515,000 during FY 2025 and is projected to receive $640,000. For FY 2026, we have kept the budget consistent with the 2025 projection of $640,000, as we expect interest rates will begin to decrease while keeping similar investment balances.

The General Fund expenditures are projected to be $14.8 million in FY 2026 which is a decrease of $11M million from the current FY 2025 budget; the decrease is due to the grant awards and Macomb County Jail permit costs associated with those revenues described above.

Capital outlays are as follows:

- $60.000 for replacement of Rescue-1 and fire department computer hardware upgrades
- $350,000 for a 6-yard dump truck for public works
- $278,000 for parks and recreation, including $150,000 for improvements to Mount Clemens community center improvements

Other General Fund expenditures include inflationary increases, mostly 2 or 3 percent.

Overall, General Fund revenues exceed expenditures by approximately $517,814, increasing fund balance from approximately $11.6 million to $12.1 million or 85 percent of appropriations before capital outlay.

Major and Local Street Funds:

The proposed Major Street Fund (Fund 202) budget for FY 2026 includes expenditures greater than revenues by about $637,722. This is primarily due to various construction projects, including Hubbard Phase 2 and North and South Main Street and an approximately $722K transfer to the local street fund. Fund balance at the end of fiscal year 2026 is projected to be approximately $817,763.

The proposed Local Street Fund (Fund 203) budget for FY 2026 includes revenues greater than expenditures by approximately $800K. Fund balance at the end of fiscal year 2026 is projected to be approximately $1.7M.

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 2025, 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 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. District 1 sidewalk replacement program is currently planned to start in Spring 2026.
- **Bond – Ice Arena capital improvement (Fund 410):** This fund is currently housing the remaining proceeds from the Ice Arena Sale for use of infrastructure projects.

Proprietary Funds:

Mount Clemens' proprietary funds consist of the 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 $1,143,447 for resurfacing of the New Street parking lot, parking pay stations, replacement of Roskopp Gates, maintenance of Market Street parking lot, and purchase of new Kiosks and EV charging stations. 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 $3.8 million of capital improvements. In order to fund future projects in 2027-2029, a issuance of $2M of new debt may be necessary.
- **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 included in the fiscal year 2026 budget as a combination of grants and bond proceeds from the State revolving fund loan of $10M and an offsetting expense of $10M. $3.2 million of capital improvements to the existing equipment and infrastructure and new vehicles have been included, mainly the replacement of the M-3 watermain of $1.5M. In order to fund future projects in 2027-2029, an issuance of $5M of new debt may be necessary.
- **Sanitation Department (Fund 596)** – Sanitation is funded by a combination of a 0.3 mill property tax and customer charges. The FY 2026 budget does not include a rate increase to the property tax but does include a 2.1% increase to the user charges.

Component Units

The City's budget also includes the Brownfield Authority (Fund 243), 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 90% in fiscal year 2023 to 96% in fiscal year 2024. Due to the volatility of financial markets, it is unclear how the funding level will change by the end of FY 2025. Contributions to the pension plan in FY 2026 are expected to be approximately $924,000.

The City has established a retiree health care trust which at the end of fiscal year 2024 had a balance of approximately $2.1 million. As of June 30, 2024, the net OPEB liability was $30.3 million. The funding level of the OPEB trust as of June 30, 2024 was 7%. Due to the volatility of financial markets, it is unclear how the funding level will change by the end of FY 2025. The City continues to have a corrective action plan to address the OPEB funding. FY2026's contribution to the trust is approximately $1.9 million.

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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,

Brian J. Camiller, CPA	Gregg Shipman
Plante Moran	City Manager

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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 2026 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 18.9285 resulting in approximately $7.8M and $493k, respectively
- Property tax administrative fees total approximately $270,638
- Per the State of Michigan, State shared revenue is expected to increase to $2,415,798 which is $60,798 higher than FY 2025 projections.
- Cable franchise fees of $131,500 consistent with FY 2025 projections
- Permits are expected to decrease back down to normal levels from fiscal year 2025 to approximately $420,000

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. 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 $23,525, which is consistent with FY 2025.

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 $209,162 in FY 2025 to $233,916 due to an increase in employee health insurance cost.

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 13 budgeted funds and approximately 150 cost centers, utilizing 3 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 $544,183 in FY 2025 to $630,480. Personnel costs increased due to an increase in employee health insurance cost. The department will incur additional contractual services expenditures related to accounting consulting and audit services.

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 $236,380 in FY 2025 to $259,552. Personnel costs for the Clerk department increased due to an increase in the cost of employee health insurance.

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 2025.

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 $251,001 in FY 2025 to $311,598. Personnel costs for the Treasurer department increased due to an increase in the cost of employee health insurance. There is also an expected increase in banking and investment fees due to expected investment activity.

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 $131,400 in FY 2025 to $128,700. 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 decrease to $42,100 due to a no presidential primary or election planned for fiscal year 2026.

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 2026 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 $180,0000. Legal fees have decreased in FY 2026 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 2025.

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.

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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 costs are expected to decrease from $2,780,632 in fiscal year 2025 to $2,640,188 in fiscal year 2026. There was a large vacation and sick payout issued as a result of retirement that is not expected in fiscal year 2026. Further, grant capital outlay has been reduced, as the grant is not expected to be repeated.

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 increase from $742,063 in fiscal year 2025 to $840,931 in fiscal year 2026. This is due to an increase in cost for employee health insurance and an increase in contractual services for development of a new master plan and parks and recreation plan.

Department of Public Services- 430, 447, 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 decreased from $2,813,354 in FY 2025 to $2,086,419. Of this decrease, approximately $540,000 is related to capital outlay that is currently budgeted in fiscal year 2025 that is not budgeted in fiscal year 2026.

Other Activities

For FY 26, General Fund expenditures also include:

- $350,000 for new vehicles.
- $100,000 for improvements to Mount Clemens Community Center
- A contribution to the City's OPEB trust of $1.1M plus an additional $107,200

as prescribed by the City’s corrective action plan to pre-fund retiree healthcare.

In summary, General Fund revenues exceed expenditures by approximately $517K, increasing fund balance from approximately $11.6M to $12.1M or 85 percent of appropriations before capital outlay.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-402.000	CURRENT REAL PROPERTY TAX	7,128,084	7,644,400	7,080,037	7,570,212	7,910,650	7,804,900
101-000-403.001	PRIOR YEAR DENIALS TAX DELINQ	57	4,000	322	322	4,000	4,000
101-000-404.000	PRIOR YEAR UNCAPPED PROPERTY	53,267					
101-000-410.000	PERSONAL PROPERTY TAX	473,717	502,950	432,381	478,500	518,540	493,335
101-000-412.000	OTHER - PERSONAL TAX	(44,326)	(30,000)	273,331	(30,000)	(30,000)	(30,000)
101-000-432.000	PAYMENT IN LIEU OF TAXES	95,611	90,000	182,723	94,000	95,000	95,000
101-000-439.000	S.O.M- MARIJUANA FEES	119,485	295,000	233,585	234,000	238,960	238,960
101-000-445.000	PENALTY/INTEREST ON DELINQ	35,774	32,450	19,353	30,000	30,000	30,000
101-000-447.000	PROPERTY TAX ADMINISTRATION	253,157	262,500	250,868	268,350	270,638	270,638
101-000-476.000	BUSINESS LICENSE	(1,841)	14,000	32,278	26,830	14,000	14,000
101-000-477.000	CABLE TV - WOW - ATT	161,506	160,000	66,078	130,000	131,500	131,500
101-000-478.000	MARIJUANA PERMITS	35,000	85,000	45,000	75,000	55,000	55,000
101-000-480.000	BUILDING PERMITS	181,992	2,360,000	2,396,341	2,700,000	175,000	175,000
101-000-481.000	FORFEITED PERFORMANCE BONDS	18,870	15,000		15,000	15,000	15,000
101-000-482.000	ELECTRICAL PERMITS	62,384	50,000	75,955	75,000	65,000	65,000
101-000-483.000	ANIMAL LICENSES	3,912	4,500	3,118	4,000	4,500	4,500
101-000-484.000	FENCE PERMITS	150					
101-000-488.000	MECHANICAL PERMITS	47,696	40,000	42,335	45,000	40,000	40,000
101-000-492.000	PLUMBING PERMITS	56,786	50,000	45,702	45,000	35,000	35,000
101-000-494.000	ZONING PERMIT FEE & REZONING	163,975	80,000	77,565	100,000	100,000	100,000
101-000-496.000	SIDEWALK-CURB-APPROACH PERMITS	500					
101-000-502.000	FEDERAL GRANT		813,282	202,462	813,282		
101-000-502.003	FEDERAL GRANT - HUD		2,830,000		2,830,000		
101-000-503.000	FEDERAL GRANT - RECREATION		240,000				240,000
101-000-509.000	FEDERAL GRANT - USDOT		80,320		80,320		
101-000-522.000	FEDERAL GRANT - CDBG	102,699	300,000	156,107	310,000	167,000	167,000
101-000-540.000	STATE GRANT - KAYAK LAUNCH		22,500	22,500	22,500		
101-000-541.000	STATE GRANT - RIVERFRONT REVITALI:		2,000,000		2,000,000		
101-000-564.000	REIMBURSEMENT FROM STATE OF MICH		19,420	19,419	19,419		
101-000-572.000	LIQUOR LICENSE	33,230	23,000	12,352	23,000	30,000	30,000
101-000-573.000	LOCAL COMMUNITY STABILIZATION	783,414	900,000	445,043	825,000	927,000	850,000
101-000-574.000	ST OF MI CVTRS-REV SHARE	2,355,751	2,414,355	1,190,411	2,355,000	2,415,798	2,415,798
101-000-607.000	COPIES & REGISTRATION LIST	789	1,000	353	700	1,000	1,000
101-000-607.001	ANNUAL RENTAL INSPECTION FEE	271,025	215,000	246,388	215,000	215,000	215,000
101-000-607.002	SPECIAL EVENT FEES/PERMIT	1,250	700	875	700	700	700
101-000-607.003	ABANDONED PROPERTY FEE	32,245	25,000	35,950	35,000	40,000	40,000
101-000-607.004	PROPERTY SPLITTING FEE	650	600	400	600	600	600
101-000-607.005	FALSE ALARM FEE	39,724	35,000	43,276	43,276	40,000	40,000
101-000-614.002	POLICE OUIL	1,193	3,100	2,266	2,266	2,000	2,000
101-000-617.000	FIRE DEPART - COST RECOVERY	2,797	2,500	17,894	2,500	3,000	3,000
101-000-626.202	SERVICES RENDERED MAJOR ST	22,231	15,000	3,750	15,000	15,000	15,000
101-000-626.203	SERVICES RENDERED LOCAL ST		10,000	2,500	10,000	10,000	6,000
101-000-626.211	SERVICES RENDERED DIAL A RIDE	900	14,000	3,500	14,000	14,000	24,000
101-000-626.514	SERVICES RENDERED - PARKING SYS	7,500	20,000	5,000	20,000	20,000	26,000
101-000-626.590	SERVICES RENDERED SEWER FD	110,000	170,000	42,500	170,000	170,000	210,000
101-000-626.591	SERVICES RENDERED WATER FD	65,000	175,000	43,750	175,000	175,000	210,000
101-000-626.596	SERVICES RENDERED SANITATION	15,000	25,000	6,250	25,000	25,000	26,000
101-000-642.109	SALES - OTHER	2,259	1,500	947	1,500	1,500	1,500
101-000-645.000	CFS - PER ORDINANCE	34,967	42,000	72,312	42,000	42,000	42,000
101-000-651.000	USE & ADMISSION FEES-SPORTS	20,075	28,000	20,630	20,000	20,000	20,000
101-000-651.002	CHARGE - GASOLINE SALES (OTHER FUI		66,887	48,903	60,000	67,000	67,000
101-000-651.003	RECREATION PROGRAM FEES	22,937	20,000	14,777	22,000	20,000	20,000
101-000-658.000	PENALTY/INTEREST	28,745	15,000	13,243	15,000	15,000	15,000
101-000-659.000	ADMIN HEAR BUREAU - FINES/FEES	4,978	15,000	6,348	8,500	15,000	15,000
101-000-665.000	INTEREST EARNINGS	541,349	400,000	515,000	640,000	682,700	640,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-667.000	EQUIPMENT RENTALS		564,000	208,392	284,390	250,250	237,750
101-000-668.100	RENT & ROYALITY - WILSON GYM	1,320	5,300	13,137	12,500	10,000	10,000
101-000-668.200	RENT & ROYALTY - GAZEBO	775	1,000	350	1,000	1,000	1,000
101-000-668.300	RENT & ROYALTY-KAYAK LAUNCH			260			
101-000-673.100	SALE/LEASED FIXED ASSETS-LAND	(7,163)	10,075	10,075	10,075		
101-000-673.103	REIMBURSEMENT OF EXPENDITURES	84,059	85,000	107,721	107,750	85,000	85,000
101-000-674.000	CONTRIB & DONATION-PRIV SOURCE	5,416	22,500	17,489	17,489		
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	27,680	36,000	13,090	26,000	26,000	26,000
101-000-675.248	CONTRIBUTION FROM DDA	19,123	20,000		20,000	20,000	20,000
101-000-676.000	REIMBURSE OF EXPENDITURES (P&A)			43	43		
101-000-676.103	REIMBURSEMENT OF EXPENDITURES	33,334	30,000	27,430	35,000	30,000	30,000
101-000-684.000	MISCELLANEOUS	(2,128)	3,000	4,681	4,156	3,000	3,000
101-000-685.000	OPIOID SETTLEMENT	31,905	4,567	1,798	36,209	32,000	32,000
101-000-687.000	RECOVERY SPECIFIC STOP LOSS	221	500			500	500
101-000-699.410	TRANSFER IN - BONDS		1,934,298		1,934,268		
101-000-699.661	TRANSFER FROM MOTOR POOL	762,860					
Totals for dept 000 - REVENUE		14,335,866	25,351,204	14,888,544	25,198,657	15,296,836	15,361,681
TOTAL ESTIMATED REVENUES		14,335,866	25,351,204	14,888,544	25,198,657	15,296,836	15,361,681
APPROPRIATIONS							
Dept 101 - COMMISSION							
101-101-702.000	SALARIES & WAGES	18,374	19,000	9,250	18,500	18,500	18,500
101-101-728.000	OFFICE SUPPLIES	1,263	100	91	100	150	150
101-101-803.000	MEMBERSHIP AND DUES	1,875	1,000		1,000	1,875	1,875
101-101-861.000	AUTOMOBILE ALLOWANCE/MILEAGE			160			
101-101-960.000	CONFERENCES AND WORKSHOPS	464	3,000	1,942	2,250	3,000	3,000
Totals for dept 101 - COMMISSION		21,976	23,100	11,443	21,850	23,525	23,525
Dept 172 - MANAGER							
101-172-702.000	SALARIES & WAGES	54,885	57,541	44,355	57,541	60,416	60,416
101-172-711.000	MEDICARE	779	835	626	835	877	877
101-172-711.100	FICA	3,331	3,568	2,678	3,568	3,746	3,746
101-172-716.000	EMPLOYEE HEALTH INSURANCE	12,260	9,333	9,579	12,500	33,007	33,007
101-172-716.300	EMPLOYEE HEALTH CONTRIBUTION	(956)		(1,164)	(1,598)	(2,300)	(2,300)
101-172-717.000	EMPLOYEE LIFE INSURANCE	36	216	183	300	234	234
101-172-718.000	EMPLOYEE RETIREMENT	4,901	4,700	3,913	6,475	7,450	7,450
101-172-721.000	DENTAL INSURANCE	1,621	1,692	1,074	1,376	1,209	1,209
101-172-722.000	OPTICAL INSURANCE	286	277	207	277	277	277
101-172-803.000	MEMBERSHIP AND DUES	17,606	12,000	1,435	10,500	12,000	12,000
101-172-818.000	CONTRACTUAL SERVICES	112,568	110,000	87,630	110,000	110,000	110,000
101-172-885.000	PUBLIC RELATIONS	4,323	5,000	2,019	3,000	5,000	5,000
101-172-955.000	MISCELLANEOUS	42		73	73		
101-172-960.000	EDUCATION AND TRAINING	850	4,000		1,000	2,000	2,000
Totals for dept 172 - MANAGER		212,532	209,162	152,608	205,847	233,916	233,916
Dept 173 - COMMUNITY PROMOTION							
101-173-803.000	MEMBERSHIP AND DUES		500	435		500	
101-173-818.000	CONTRACTUAL SERVICES	8,247	20,000				
101-173-885.000	PUBLIC RELATIONS	55,791	94,300	69,882	94,000	100,000	100,000
101-173-960.000	CONFERENCES AND WORKSHOPS		2,000				
101-173-969.000	BEAUTIFICATION PROGRAM			500		500	500
Totals for dept 173 - COMMUNITY PROMOTION		64,038	116,800	70,817	94,000	101,000	100,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 191 - ACCOUNTING							
101-191-702.000	SALARIES & WAGES	81,424	80,227	60,719	80,227	82,625	82,625
101-191-711.000	MEDICARE	1,195	1,164	870	1,164	1,199	1,199
101-191-711.100	FICA	5,013	4,975	3,721	4,975	5,123	5,123
101-191-716.000	EMPLOYEE HEALTH INSURANCE	49,921	19,806	29,282	44,000	47,643	47,643
101-191-716.300	EMPLOYEE HEALTH CONTRIBUTION	(733)	(1,100)	(892)	(1,225)	(1,100)	(1,100)
101-191-717.000	EMPLOYEE LIFE INSURANCE	58	346	274	318	263	263
101-191-718.000	EMPLOYEE RETIREMENT	7,271	8,700	5,473	9,100	10,188	10,188
101-191-719.000	ICMA - CITY CONTRIBUTION	2,004	1,999	1,590	2,075	2,101	2,101
101-191-721.000	DENTAL INSURANCE	1,374	1,338	866	1,115	995	995
101-191-722.000	OPTICAL INSURANCE	203	226	169	226	226	226
101-191-728.000	OFFICE SUPPLIES		200		50	200	200
101-191-803.000	MEMBERSHIP AND DUES	249	500	124	300	500	500
101-191-808.000	INDEPENDENT AUDIT	39,994	37,571	37,571	37,571	44,300	44,300
101-191-818.000	CONTRACTUAL SERVICES	256,609	235,000	185,986	291,250	280,000	280,000
101-191-861.000	AUTOMOBILE ALLOWANCE/MILEAGE		200	285	285	300	300
101-191-955.000	MISCELLANEOUS	15					
101-191-960.000	CONFERENCES AND WORKSHOPS	35	4,000	1,016	1,500	2,000	2,000
Totals for dept 191 - ACCOUNTING		444,632	395,152	327,054	472,931	476,563	476,563
Dept 215 - CLERK							
101-215-702.000	SALARIES & WAGES	137,869	144,378	111,291	144,378	147,346	147,346
101-215-710.000	LONGEVITY					350	350
101-215-711.000	MEDICARE	2,004	2,094	1,609	2,094	2,142	2,142
101-215-711.100	FICA	8,571	8,952	6,880	8,952	9,158	9,158
101-215-716.000	EMPLOYEE HEALTH INSURANCE	59,076	44,971	34,869	44,971	58,317	58,317
101-215-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,690)	(2,000)	(2,056)	(2,400)	(2,500)	(2,500)
101-215-717.000	EMPLOYEE LIFE INSURANCE	72	432	366	444	468	468
101-215-718.000	EMPLOYEE RETIREMENT	12,312	12,300	9,746	16,220	18,211	18,211
101-215-719.000	ICMA - CITY CONTRIBUTION	2,406	2,400	1,997	2,575	2,497	2,497
101-215-721.000	DENTAL INSURANCE	2,733	2,853	1,811	2,350	2,038	2,038
101-215-722.000	OPTICAL INSURANCE	467	465	348	465	465	465
101-215-728.000	OFFICE SUPPLIES	219	200	27	100	500	500
101-215-753.000	DOG LICENSES	213	215	223	223	250	250
101-215-803.000	MEMBERSHIP AND DUES	150	400	200	300	460	460
101-215-818.000	CONTRACTUAL SERVICES	7,283	9,000	8,711	8,711	9,000	9,000
101-215-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	115	600	124	300	500	500
101-215-901.000	ADVERTISING	5,303	6,000	3,745	6,000	7,000	7,000
101-215-904.000	PRINTING AND BINDING	108	800	108	800	850	850
101-215-960.000	EDUCATION AND TRAINING	3,122	2,320	411	1,500	2,500	2,500
Totals for dept 215 - CLERK		240,333	236,380	180,410	237,983	259,552	259,552
Dept 228 - INFORMATION TECHNOLOGY							
101-228-757.000	COMPUTER SOFTWARE	22,158	12,000	35,471	23,750	25,000	25,000
101-228-818.000	CONTRACTUAL SERVICES	149,816	155,000	144,268	181,000	155,000	155,000
101-228-982.200	MINOR EQUIPMENT PURCHASES	34,011	70,000	16,466	32,000	6,000	6,000
Totals for dept 228 - INFORMATION TECHNOLOGY		205,985	237,000	196,205	236,750	186,000	186,000
Dept 233 - CENTRAL PURCHASING							
101-233-702.000	SALARIES & WAGES	37,866	49,303	36,414	49,303	52,997	52,997
101-233-706.000	OVERTIME			2,167	3,000		
101-233-711.000	MEDICARE	546	715	556	715	769	769
101-233-711.100	FICA	2,333	3,057	2,377	3,057	3,286	3,286
101-233-716.000	EMPLOYEE HEALTH INSURANCE	11,611	8,839	10,712	13,100	23,970	23,970
101-233-716.300	EMPLOYEE HEALTH CONTRIBUTION	(210)	(900)	(242)	(423)	(300)	(300)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 233 - CENTRAL PURCHASING							
101-233-717.000	EMPLOYEE LIFE INSURANCE		119	99	134	141	141
101-233-718.000	EMPLOYEE RETIREMENT	3,381	4,500	3,369	5,565	6,535	6,535
101-233-721.000	DENTAL INSURANCE	496	539	539	747	830	830
101-233-722.000	OPTICAL INSURANCE	98	99	119	166	189	189
101-233-728.000	OFFICE SUPPLIES	12,261	20,000	10,307	15,200	15,000	15,000
101-233-730.000	POSTAGE	30,901	44,000	28,000	28,000	30,000	30,000
101-233-803.000	MEMBERSHIP AND DUES	360	500	360	500	500	500
101-233-818.000	CONTRACTUAL SERVICES	15,084	5,700	4,561	6,500	5,200	5,200
101-233-861.000	AUTOMOBILE ALLOWANCE/MILEAGE		300		300	300	300
101-233-904.000	PRINTING AND BINDING	4,634	6,500	1,649	3,000	6,500	6,500
101-233-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	7,178	2,700	7,385	4,200	3,000	3,000
101-233-946.000	OFFICE EQUIP-LEASE OR RENTAL	1,636	3,060	3,678	4,920	5,000	5,000
Totals for dept 233 - CENTRAL PURCHASING		128,175	149,031	112,050	137,984	153,917	153,917
Dept 253 - TREASURER							
101-253-702.000	SALARIES & WAGES	171,136	167,103	124,434	167,106	168,534	168,534
101-253-710.000	LONGEVITY	2,800	2,800	1,100	2,800	1,100	1,100
101-253-711.000	MEDICARE	2,396	2,464	1,879	2,464	2,482	2,482
101-253-711.100	FICA	10,731	10,534	7,930	10,534	10,611	10,611
101-253-716.000	EMPLOYEE HEALTH INSURANCE	37,250	28,356	20,552	28,356	62,802	62,802
101-253-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,077)	(1,900)	(601)	(782)	(780)	(780)
101-253-716.400	PAYMENT IN LIEU OF HEALTH INS		1,375	1,375	1,375	1,500	1,500
101-253-717.000	EMPLOYEE LIFE INSURANCE	79	476	368	431	504	504
101-253-718.000	EMPLOYEE RETIREMENT	15,532	14,800	11,250	19,000	15,608	15,608
101-253-719.000	ICMA - CITY CONTRIBUTION	1,153	2,000	1,590	2,075	2,101	2,101
101-253-721.000	DENTAL INSURANCE	3,248	3,310	2,089	2,750	2,422	2,422
101-253-722.000	OPTICAL INSURANCE	567	564	406	522	564	564
101-253-803.000	MEMBERSHIP AND DUES	119	119	124	124	150	150
101-253-818.000	CONTRACTUAL SERVICES	17,713	18,000	8,694	12,750	13,000	13,000
101-253-833.001	BANKING & INVESTMENT FEES			16,761	23,500	30,000	30,000
101-253-955.000	MISCELLANEOUS			6	6		
101-253-960.000	EDUCATION AND TRAINING	434	1,000	376	1,000	1,000	1,000
Totals for dept 253 - TREASURER		262,081	251,001	198,333	274,011	311,598	311,598
Dept 257 - ASSESSOR							
101-257-703.000	PART-TIME EMPLOYEE WAGES	1,170					
101-257-711.000	MEDICARE	17					
101-257-711.100	FICA	73					
101-257-728.000	OFFICE SUPPLIES		100		100	100	100
101-257-818.000	CONTRACTUAL SERVICES	115,558	110,000	89,252	110,000	113,300	113,300
101-257-901.000	ADVERTISING	299	300	204	300	300	300
101-257-904.000	PRINTING AND BINDING		5,500		5,500		
101-257-960.000	EDUCATION AND TRAINING		500		500		
101-257-961.000	TAX TRIBUNAL/TAX WRITE OFF	13,299	15,000	2,079	10,000	15,000	15,000
Totals for dept 257 - ASSESSOR		130,416	131,400	91,535	126,400	128,700	128,700
Dept 261 - OPIOID SETTLEMENT							
101-261-799.000	DRUG RELATED EXPENSES	19,651	20,000	20,000	20,000	20,000	20,000
Totals for dept 261 - OPIOID SETTLEMENT		19,651	20,000	20,000	20,000	20,000	20,000
Dept 262 - ELECTIONS							
101-262-712.000	FEES AND PER DIEM	21,623	56,550	35,426	49,976	15,000	15,000
101-262-728.000	OFFICE SUPPLIES	107	1,125	46	1,125	1,000	1,000
101-262-805.000	CATERING	558	2,110	1,184	1,494	1,500	1,500

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 262 - ELECTIONS							
101-262-818.000	CONTRACTUAL SERVICES	1,800	5,618	2,871	5,618	9,000	9,000
101-262-901.000	ADVERTISING	932	1,950	1,100	1,950	600	600
101-262-904.000	PRINTING AND BINDING	8,665	3,868	2,693	3,868	5,000	5,000
101-262-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	2,810	4,025	5,025	7,025	6,000	6,000
101-262-982.000	MACHINERY AND EQUIPMENT	6,896	21,000	14,277	17,000	4,000	4,000
Totals for dept 262 - ELECTIONS		43,391	96,246	62,622	88,056	42,100	42,100
Dept 265 - BUILDING AND GROUNDS							
101-265-776.000	SMALL TOOLS & SHOP SUPPLIES	1				2,600	2,600
101-265-777.000	CUSTODIAL SUPPLIES-BUILDING	8,406	9,000	9,590	10,500	12,000	12,000
101-265-780.000	PAINT	76		169	169		
101-265-818.000	CONTRACTUAL SERVICES	59,996	56,700	44,351	58,750	60,000	60,000
101-265-824.000	EXTERMINATING SERVICE	2,144	1,000	1,424	2,200	1,500	1,500
101-265-853.000	TELEPHONE	61,274	47,000	48,712	59,100	50,000	50,000
101-265-853.001	TELEPHONE-SIRENS	1,992	2,000	1,044	2,000	2,000	2,000
101-265-921.000	ELECTRIC	52,606	55,000	43,442	59,000	60,000	60,000
101-265-923.000	HEAT	12,136	15,000	9,576	13,000	15,000	15,000
101-265-931.000	BUILDING MAINTENANCE	18,302	21,000	7,208	12,000	20,000	20,000
101-265-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	23,321	20,925	18,930	21,000	25,000	25,000
Totals for dept 265 - BUILDING AND GROUNDS		240,254	227,625	184,446	237,719	248,100	248,100
Dept 266 - LEGAL SERVICES							
101-266-826.000	LEGAL FEES (ATTORNEY)	126,925	175,000	122,943	195,000	150,000	150,000
101-266-826.001	LEGAL FEES LABOR ISSUES	2,413	30,000	14,298	7,000	30,000	30,000
Totals for dept 266 - LEGAL SERVICES		129,338	205,000	137,241	202,000	180,000	180,000
Dept 270 - HUMAN RESOURCES							
101-270-702.000	SALARIES & WAGES	71,961	84,000	63,408	84,000	85,727	85,727
101-270-711.000	MEDICARE	1,052	1,218	907	1,218	1,244	1,244
101-270-711.100	FICA	4,499	5,208	3,876	5,208	5,316	5,316
101-270-716.000	EMPLOYEE HEALTH INSURANCE	14,424	7,703	11,825	14,700	38,832	38,832
101-270-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,552)	(1,800)	(2,790)	(4,100)	(6,371)	(6,371)
101-270-717.000	EMPLOYEE LIFE INSURANCE	50	216	183	223	234	234
101-270-718.000	EMPLOYEE RETIREMENT	6,426	6,900	5,659	9,425	10,571	10,571
101-270-719.000	ICMA - CITY CONTRIBUTION	2,159	2,520	1,902	2,520	3,497	3,497
101-270-721.000	DENTAL INSURANCE	355	539	616	920	1,209	1,209
101-270-722.000	OPTICAL INSURANCE	83	99	133	188	277	277
101-270-728.000	OFFICE SUPPLIES		200		200	300	300
101-270-729.000	BOOKS, MAGAZINES & PERIODICALS	344	350	354	354	400	400
101-270-803.000	MEMBERSHIP AND DUES		500			500	500
101-270-814.000	RECRUITMENT & SELECT PHYSICALS	724	5,000	1,537	2,500	5,000	5,000
101-270-817.000	CONSULTANT FEES	25,009	33,000	3,536	10,000	5,000	5,000
101-270-818.000	CONTRACTUAL SERVICES	37,916	14,000	12,897	15,000	15,000	15,000
101-270-901.000	ADVERTISING		500		500	500	500
101-270-955.000	MISCELLANEOUS		500		500		
101-270-960.000	EDUCATION AND TRAINING		50,000	10,045	25,000	40,000	40,000
Totals for dept 270 - HUMAN RESOURCES		163,450	210,653	114,088	168,356	207,236	207,236
Dept 271 - LIABILITY INSURANCE							
101-271-716.000	EMPLOYEE HEALTH INSURANCE	(23,324)		1,071			
101-271-716.002	FED & STATE/COBRA FEES	434	500	500	500	500	500
101-271-717.000	EMPLOYEE LIFE INSURANCE	4,661	3,890				
101-271-721.000	DENTAL INSURANCE	23					
101-271-723.000	WORKER'S COMPENSATION	23,173	22,700	24,623	24,623	26,000	26,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 271 - LIABILITY INSURANCE							
101-271-724.000	UNEMPLOYMENT COMPENSATION	485	400	410	400	400	400
101-271-818.000	CONTRACTUAL SERVICES	75,172	35,000				
101-271-818.500	CONTRACTUAL SERVICES - PEG FEES			30,052	23,017		
101-271-832.000	LIABILITY INSURANCE	132,096	127,865	127,103	127,103	130,000	130,000
Totals for dept 271 - LIABILITY INSURANCE		212,720	190,355	183,759	175,643	156,900	156,900
Dept 301 - POLICE DEPARTMENT							
101-301-818.000	CONTRACTUAL SERVICES	3,448,287	3,679,661	3,039,280	3,679,661	3,959,097	3,959,097
Totals for dept 301 - POLICE DEPARTMENT		3,448,287	3,679,661	3,039,280	3,679,661	3,959,097	3,959,097
Dept 336 - FIRE DEPARTMENT							
101-336-702.000	SALARIES & WAGES	1,085,784	1,249,275	891,095	1,249,275	1,152,347	1,152,347
101-336-702.441	DPS LABOR		29,489				
101-336-706.000	OVERTIME	191,200	199,005	123,383	199,005	196,722	196,722
101-336-710.000	LONGEVITY	9,676	9,220	9,220	9,220	10,880	10,880
101-336-711.000	MEDICARE	19,788	21,655	14,985	21,561	20,096	20,096
101-336-711.100	FICA	4,995	17,188	6,497	17,188	8,587	8,587
101-336-716.000	EMPLOYEE HEALTH INSURANCE	232,638	212,289	178,986	234,200	307,017	307,017
101-336-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,828)	(8,000)	(4,266)	(6,700)	(11,000)	(11,000)
101-336-716.400	PAYMENT IN LIEU OF HEALTH INS	2,250	6,000	6,000	6,000	6,000	6,000
101-336-716.500	FOOD ALLOWANCE	8,973	9,000	9,000	9,000	9,000	9,000
101-336-717.000	EMPLOYEE LIFE INSURANCE	1,435	1,450	1,482	1,800	1,896	1,896
101-336-718.000	EMPLOYEE RETIREMENT	451,538	429,400	320,367	552,400	523,837	523,837
101-336-719.000	ICMA - CITY CONTRIBUTION	1,341	2,408	1,783	2,408	5,155	5,155
101-336-721.000	DENTAL INSURANCE	17,171	18,919	11,471	14,725	12,867	12,867
101-336-722.000	OPTICAL INSURANCE	189	327	174	188	288	288
101-336-723.000	WORKER'S COMPENSATION	31,853	35,600	35,505	35,505	40,000	40,000
101-336-725.100	UNIFORM ALLOWANCE	8,016	8,100	8,080	8,080	9,080	9,080
101-336-725.200	EDU DEGREE ALLOW			1,900	1,900	1,900	1,900
101-336-728.000	OFFICE SUPPLIES	1,296	1,000	2,681	3,100	2,000	2,000
101-336-729.000	BOOKS, MAGAZINES & PERIODICALS	812	1,500	1,227	1,500	2,000	2,000
101-336-743.000	CHEMICALS	2,507	2,500	760	2,500	3,000	3,000
101-336-747.000	EXTINGUISHER RECHARGES	3,599	3,000	709	3,000	3,000	3,000
101-336-748.000	EDUCATIONAL SUPPLIES	1,858	2,500	710	2,500	8,700	8,700
101-336-751.000	MOTOR FUEL & LUBES-VEHICLES		34,000	7,806	12,000	34,000	34,000
101-336-757.000	COMPUTER SOFTWARE	3,873	6,300	3,415	6,300	14,300	14,300
101-336-759.000	PHOTOGRAPHIC SUPPLIES		1,000		1,000	1,000	1,000
101-336-761.000	MEDICAL SUPPLIES	6,339	5,000	4,603	5,000	5,000	5,000
101-336-776.000	SMALL TOOLS & SHOP SUPPLIES	1,361	1,500	548	1,500	1,500	1,500
101-336-777.000	CUSTODIAL SUPPLIES-BUILDING	4,401	4,000	4,771	5,000	4,500	4,500
101-336-784.000	REP PARTS/MAINT-AUTO & CON EQU		8,500	1,165	8,500	8,500	8,500
101-336-803.000	MEMBERSHIP AND DUES	2,375	5,100	3,039	3,600	5,700	5,700
101-336-803.001	TRAINING		32,000	4,586	32,000	32,000	32,000
101-336-818.000	CONTRACTUAL SERVICES	24,052	29,076	17,838	29,076	27,500	27,500
101-336-829.000	CABLE SERVICES	1,720	1,800	1,291	1,800	1,800	1,800
101-336-833.000	RADIO EQUIP AND FEES		10,000		10,000	10,000	10,000
101-336-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	60	600	250	600	600	600
101-336-904.000	PRINTING AND BINDING	911	400	135	400	400	400
101-336-923.000	HEAT	6,357	7,000	5,853	7,000	7,000	7,000
101-336-931.000	BUILDING MAINTENANCE	42,906	25,000	13,901	25,000	15,000	15,000
101-336-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	18,271	19,005	13,518	19,500	19,000	19,000
101-336-936.000	EQUIPMENT MAINTENANCE ALLOWANC	1,500	3,000	813	3,000	3,500	3,500
101-336-938.000	COMMUNICATION EQUIPMENT REPAIR	1,102	1,700	170	1,700	1,700	1,700
101-336-943.000	RENTAL CITY EQUIPMENT	85,000	102,385	88,932	100,000	42,500	42,500

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APPROPRIATIONS							
Dept 336 - FIRE DEPARTMENT							
101-336-955.000	MISCELLANEOUS	4,211	4,700	3,605	4,700	5,000	5,000
101-336-960.000	EDUCATION AND TRAINING	2,085	3,000		3,000	3,000	3,000
101-336-971.000	CAPITAL OUTLAY GRANTS		145,000	71,550	145,000	5,000	5,000
101-336-976.000	BLDG ADDITIONS & IMPROVEMENTS	9,751	10,000		10,000	10,000	10,000
101-336-979.000	FIRE EQUIPMENT	74,673	50,000	13,748	50,000	50,000	50,000
101-336-982.100	MACHINERY/EQUIPMENT-LEASED		11,816	8,862	11,816	11,816	11,816
101-336-983.000	OFFICE EQUIPMENT/FURNITURE	4,353	6,925	6,924	6,924	6,500	6,500
Totals for dept 336 - FIRE DEPARTMENT		2,370,392	2,780,632	1,899,072	2,872,771	2,640,188	2,640,188
Dept 371 - INSPECTION DEPARTMENT							
101-371-818.000	CONTRACTUAL SERVICES	280,759	1,842,200	1,832,730	1,950,000	227,000	227,000
Totals for dept 371 - INSPECTION DEPARTMENT		280,759	1,842,200	1,832,730	1,950,000	227,000	227,000
Dept 430 - DOG WARDEN							
101-430-702.000	SALARIES & WAGES	23,639	24,085	18,852	24,550	19,562	19,562
101-430-706.000	OVERTIME	17,290	11,054	13,341	15,000	17,060	17,060
101-430-711.000	MEDICARE	385	470	304	574	357	357
101-430-711.100	FICA	2,507	2,005	1,963	2,452	1,523	1,523
101-430-716.000	EMPLOYEE HEALTH INSURANCE	8,461	6,441	4,994	6,700	8,352	8,352
101-430-716.300	EMPLOYEE HEALTH CONTRIBUTION	(499)	(600)	(529)	(665)	(650)	(650)
101-430-717.000	EMPLOYEE LIFE INSURANCE	5	30	27	33	31	31
101-430-718.000	EMPLOYEE RETIREMENT	3,655	3,200	1,810	2,750	2,983	2,983
101-430-721.000	DENTAL INSURANCE	467	559	320	390	274	274
101-430-722.000	OPTICAL INSURANCE	80	92	59	75	63	63
101-430-725.100	UNIFORM ALLOWANCE	100	100	100	100	100	100
101-430-751.000	MOTOR FUEL & LUBES-VEHICLES		800		800	1,000	1,000
101-430-776.000	SMALL TOOLS & SHOP SUPPLIES	228	550	623	600	500	500
101-430-784.000	REP PARTS/MAINT-AUTO & CON EQU		200		200	200	200
101-430-806.000	ANIMAL COLLECTION	2,070	8,000	8,042	8,000	4,000	4,000
101-430-818.000	CONTRACTUAL SERVICES	712	1,500	906	1,500	2,500	2,500
101-430-904.000	PRINTING AND BINDING	179	500			100	100
101-430-943.000	RENTAL CITY EQUIPMENT	2,000	1,000		1,000	1,000	1,000
101-430-955.000	MISCELLANEOUS	46	100	200	200	200	200
101-430-982.100	MACHINERY/EQUIPMENT-LEASED		4,991	3,743	4,375	5,000	5,000
Totals for dept 430 - DOG WARDEN		61,325	65,077	54,755	68,634	64,155	64,155
Dept 447 - DEPARTMENT OF PUBLIC WORKS ENGINEERING							
101-447-818.000	CONTRACTUAL SERVICES		100,400	8,312	100,400		50,000
Totals for dept 447 - DEPARTMENT OF PUBLIC WORKS EN			100,400	8,312	100,400		50,000
Dept 448 - STREET LIGHTING							
101-448-926.000	STREET LIGHTING	574,147	619,000	441,911	550,000	600,000	600,000
Totals for dept 448 - STREET LIGHTING		574,147	619,000	441,911	550,000	600,000	600,000
Dept 449 - STREET DEPT							
101-449-702.000	SALARIES & WAGES		188,736	120,016	189,000	158,956	158,956
101-449-706.000	OVERTIME		472	5,014	6,500		
101-449-710.000	LONGEVITY	350	700	700	700	1,400	1,400
101-449-711.000	MEDICARE		2,733	1,886	2,900	2,299	2,299
101-449-711.100	FICA	22	11,686	7,813	12,170	9,828	9,828
101-449-716.000	EMPLOYEE HEALTH INSURANCE		10,908	15,665	21,110	21,374	21,374
101-449-716.300	EMPLOYEE HEALTH CONTRIBUTION			(1,653)	(2,254)	(2,300)	(2,300)
101-449-716.400	PAYMENT IN LIEU OF HEALTH INS		1,500	1,500	1,500	1,500	1,500
101-449-717.000	EMPLOYEE LIFE INSURANCE		303	254	290	270	270

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APPROPRIATIONS							
Dept 449 - STREET DEPT							
101-449-718.000	EMPLOYEE RETIREMENT	31	13,500	4,479	5,500	19,241	19,241
101-449-719.000	ICMA - CITY CONTRIBUTION		580	446	580	580	580
101-449-721.000	DENTAL INSURANCE		4,220	2,554	3,175	2,755	2,755
101-449-722.000	OPTICAL INSURANCE		655	488	646	633	633
101-449-723.000	WORKER'S COMPENSATION		2,426	2,426	2,426	3,000	3,000
101-449-728.000	OFFICE SUPPLIES		2,350	2,304	2,500	3,000	3,000
101-449-745.000	WELDING SUPPLIES		4,000		1,000	2,000	2,000
101-449-746.000	LAUNDRY & DRY CLEANING		2,000	1,103	1,500	1,500	1,500
101-449-747.000	EXTINGUISHER RECHARGES		1,100		1,100	1,100	1,100
101-449-750.000	TIRE AND TUBES		33,140	16,613	18,000	15,000	15,000
101-449-751.000	MOTOR FUEL & LUBES-VEHICLES		180,000	82,567	120,000	150,000	150,000
101-449-776.000	SMALL TOOLS & SHOP SUPPLIES		4,500	3,939	4,500	4,500	4,500
101-449-777.000	CUSTODIAL SUPPLIES-BUILDING		2,000	1,010	2,000	2,000	2,000
101-449-780.000	PAINT		1,500	64	500	1,000	1,000
101-449-784.000	REP PARTS/MAINT-AUTO & CON EQU		110,000	91,527	100,000	150,000	150,000
101-449-785.000	LUMBER AND HARDWARE		500	108	800	500	500
101-449-787.000	ELECTRICAL SUPPLIES		1,000	395	500	500	500
101-449-793.000	SAFETY SUPPLIES		1,000	1,070	1,000	1,000	1,000
101-449-808.000	INDEPENDENT AUDIT		980	979	979	1,100	1,100
101-449-818.000	CONTRACTUAL SERVICES		30,000	12,122	39,000	30,000	30,000
101-449-824.000	EXTERMINATING SERVICE		1,500	212	1,500	1,500	1,500
101-449-832.000	LIABILITY INSURANCE		9,993	9,992	9,992	11,000	11,000
101-449-832.001	FLEET INSURANCE		69,469	69,468	69,468	72,000	72,000
101-449-921.000	ELECTRIC		10,000	9,742	13,000	10,000	10,000
101-449-923.000	HEAT		14,000	3,617	4,750	6,000	6,000
101-449-931.000	BUILDING MAINTENANCE	(18)	21,000	26,819	25,000	30,000	30,000
101-449-933.000	EQUIP/PROG MAIN-SERV AGREEMENT		10,000	7,512	10,000	10,000	10,000
101-449-939.000	VEHICLE MAINTENANCE		90,000	97,251	90,000	90,000	90,000
101-449-955.000	MISCELLANEOUS		500	413	500	500	500
101-449-982.100	MACHINERY/EQUIPMENT-LEASED		13,115	9,834	13,500	13,500	13,500
Totals for dept 449 - STREET DEPT		385	852,066	610,249	775,332	827,236	827,236
Dept 694 - COMM DEV & PLANNING COMM DEV BLOCK GRANT							
101-694-818.000	CONTRACTUAL SERVICES -CDBG	98,000	150,000	164,069	310,000	167,000	167,000
Totals for dept 694 - COMM DEV & PLANNING COMM DEV		98,000	150,000	164,069	310,000	167,000	167,000
Dept 701 - COMM DEV & PLANNING							
101-701-702.000	SALARIES & WAGES	348,132	358,786	271,026	358,786	364,354	364,354
101-701-702.441	DPS LABOR		5,898				
101-701-706.000	OVERTIME	12,540	10,000	11,997	15,250	11,872	11,872
101-701-710.000	LONGEVITY	350	350	350	350	350	350
101-701-711.000	MEDICARE	5,184	5,316	4,044	5,514	5,483	5,483
101-701-711.100	FICA	22,164	22,731	17,290	23,578	23,441	23,441
101-701-716.000	EMPLOYEE HEALTH INSURANCE	104,247	79,670	64,454	84,765	117,609	117,609
101-701-716.300	EMPLOYEE HEALTH CONTRIBUTION	(3,409)	(3,300)	(4,676)	(6,478)	(9,400)	(9,400)
101-701-716.400	PAYMENT IN LIEU OF HEALTH INS	1,500	1,500	1,500	1,500	1,500	1,500
101-701-717.000	EMPLOYEE LIFE INSURANCE	158	950	805	977	1,030	1,030
101-701-718.000	EMPLOYEE RETIREMENT	32,239	24,000	24,876	41,135	46,432	46,432
101-701-719.000	ICMA - CITY CONTRIBUTION	4,055	4,044	3,188	4,144	4,145	4,145
101-701-721.000	DENTAL INSURANCE	5,303	5,705	3,712	4,812	4,399	4,399
101-701-722.000	OPTICAL INSURANCE	954	977	724	1,097	1,216	1,216
101-701-729.000	BOOKS, MAGAZINES & PERIODICALS	533	500				
101-701-751.000	MOTOR FUEL & LUBES-VEHICLES		2,000	1,721	1,500	1,500	1,500
101-701-803.000	MEMBERSHIP AND DUES	897	1,500	942	1,500	1,500	1,500

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 701 - COMM DEV & PLANNING							
101-701-818.000	CONTRACTUAL SERVICES	246,132	200,000	146,394	175,000	250,000	250,000
101-701-861.000	AUTOMOBILE ALLOWANCE/MILEAGE	7,100	5,000	2,491	2,500		
101-701-901.000	ADVERTISING	394	500	131	500	500	500
101-701-904.000	PRINTING AND BINDING	1,065	1,000	15	500	500	500
101-701-943.000	RENTAL CITY EQUIPMENT		1,600	990	1,500	1,500	1,500
101-701-957.000	GRANT LOCAL MATCH			500	500		
101-701-960.000	EDUCATION AND TRAINING	415	500	275	500	500	500
101-701-982.100	MACHINERY/EQUIPMENT-LEASED	6,862	12,836	9,627	12,500	12,500	12,500
Totals for dept 701 - COMM DEV & PLANNING		796,815	742,063	562,376	731,930	840,931	840,931
Dept 751 - PARKS & REC							
101-751-702.000	SALARIES & WAGES	66,512	63,066	65,002	87,220	63,427	63,427
101-751-702.441	DPS LABOR		11,796				
101-751-703.000	PART-TIME EMPLOYEE WAGES	11,513	15,000	4,928	10,000		
101-751-706.000	OVERTIME	3,537	5,314	2,208	5,000	2,500	2,500
101-751-710.000	LONGEVITY	1,700	1,700	2,143	2,143		
101-751-711.000	MEDICARE	1,218	1,293	928	1,684	976	976
101-751-711.100	FICA	5,059	5,528	4,535	7,202	4,173	4,173
101-751-714.100	VAC/SICK PAYOUT AT RETIREMENT W/FI	15,034	17,000	(15,034)			
101-751-716.000	EMPLOYEE HEALTH INSURANCE	17,841	11,913	8,276	11,913	38,832	38,832
101-751-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,662)	(1,600)	(1,130)	(1,312)	(1,600)	(1,600)
101-751-717.000	EMPLOYEE LIFE INSURANCE	18		80	92	94	94
101-751-718.000	EMPLOYEE RETIREMENT	6,407	6,300	5,279	9,150	8,298	8,298
101-751-721.000	DENTAL INSURANCE	515	877	447	550	1,209	1,209
101-751-722.000	OPTICAL INSURANCE	100	155	96	120	277	277
101-751-725.100	UNIFORM ALLOWANCE	450	550	550	550	550	550
101-751-751.000	MOTOR FUEL & LUBES-VEHICLES		30,000				
101-751-758.000	RECREATIONAL SUPPLIES	3,232	10,000	1,554	8,000	10,000	10,000
101-751-782.000	ROAD MAINT-MATERIAL & SUPPLIES		100	2,478	2,500	1,000	1,000
101-751-783.000	LANDSCAPING SUPPLIES	6,581	4,000	2,482	4,000	4,000	4,000
101-751-784.000	REP PARTS/MAINT-AUTO & CON EQU		7,500				
101-751-785.000	LUMBER AND HARDWARE	1,433	2,000	22	2,000	2,000	2,000
101-751-787.000	ELECTRICAL SUPPLIES		1,500		1,500	1,500	1,500
101-751-789.000	WATER PIPE & FITTINGS	1,380	500	248	500	500	500
101-751-818.000	CONTRACTUAL SERVICES	68,210	50,000	38,393	50,000	50,000	50,000
101-751-818.100	CONTRACT SERVICES - ART CENTER	652	2,000	186	500	2,000	2,000
101-751-853.000	TELEPHONE		1,200				
101-751-921.000	ELECTRIC	16,115	40,000	11,604	16,000	20,000	20,000
101-751-931.000	BUILDING MAINTENANCE	61	5,000	1,841	3,500	5,000	5,000
101-751-943.000	RENTAL CITY EQUIPMENT	75,000	37,500		37,500	37,500	37,500
101-751-955.000	MISCELLANEOUS	474	1,000	434	1,000	1,000	1,000
Totals for dept 751 - PARKS & REC		301,380	331,192	137,550	261,312	253,236	253,236
Dept 756 - RECREATION/PARK FACILITIES							
101-756-702.000	SALARIES & WAGES	75,293	90,957	69,531	84,000	60,000	60,000
101-756-711.000	MEDICARE	863	1,319	414	682	870	870
101-756-711.100	FICA	3,690	5,640	1,772	2,917	3,720	3,720
101-756-716.000	EMPLOYEE HEALTH INSURANCE	14,424	10,980	6,030	6,030		
101-756-716.300	EMPLOYEE HEALTH CONTRIBUTION	(2,128)	(1,665)	(2,130)	(2,130)	(5,000)	(5,000)
101-756-717.000	EMPLOYEE LIFE INSURANCE	36		108	108	216	216
101-756-718.000	EMPLOYEE RETIREMENT	6,724	4,500	4,930	9,860		
101-756-721.000	DENTAL INSURANCE	515	539	411	411	1,209	1,209
101-756-722.000	OPTICAL INSURANCE	100	99	71	71	277	277
101-756-728.000	OFFICE SUPPLIES	249	2,000	715	1,000	2,000	2,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 756 - RECREATION/PARK FACILITIES							
101-756-758.000	RECREATIONAL SUPPLIES	6,066	25,000	3,311	6,000	20,000	20,000
101-756-818.000	CONTRACTUAL SERVICES	50,396	70,000	36,315	50,000	60,000	60,000
101-756-853.000	TELEPHONE	1,744	2,500	1,701	2,500	2,500	2,500
101-756-921.000	ELECTRIC	34,821	36,750	24,009	31,850	37,000	37,000
101-756-923.000	HEAT	12,751	16,000	12,378	13,000	16,000	16,000
101-756-931.000	BUILDING MAINTENANCE	24,794	30,000	8,457	30,000	30,000	30,000
101-756-933.000	EQUIP/PROG MAIN-SERV AGREEMENT	12,004	10,000	8,827	10,000	12,000	12,000
101-756-955.000	MISCELLANEOUS	185	1,000	695	1,000	1,000	1,000
101-756-976.000	BLDG ADDITIONS & IMPROVEMENTS	13,435	540,000	3,050	50,000	50,000	50,000
Totals for dept 756 - RECREATION/PARK FACILITIES		255,962	845,619	180,595	297,299	291,792	291,792
Dept 901 - CAPITAL OUTLAY - GRANTS							
101-901-971.001	CAPITAL OUTLAY GRANTS	108,664					
Totals for dept 901 - CAPITAL OUTLAY - GRANTS		108,664					
Dept 902 - CAPITAL OUTLAY							
101-902-974.000	LAND & STREET IMPROVEMENT(S)	11,688	150,000	3,379	30,000	60,000	60,000
101-902-976.000	BLDG ADDITIONS & IMPROVEMENTS	129,783	100,000	994	50,000	200,000	200,000
101-902-976.100	DOWNTOWN REVITALIZATION PROJECT	216,243	5,577,478	72,803	5,577,478		
101-902-976.101	RIVERFRONT REVITALIZATION		2,000,000	5,547	2,000,000		
101-902-976.200	MINOR BUILDING IMPROVEMENTS			8,407	8,407		
101-902-979.000	FIRE EQUIPMENT		25,000		25,000	60,000	60,000
101-902-981.000	FURNITURE			2,417	1,220		
101-902-982.000	MACHINERY AND EQUIPMENT	300	240,000	22,385	240,000	18,000	18,000
101-902-982.100	MACHINERY/EQUIPMENT-LEASED	4,991	25,000				
101-902-982.200	MINOR EQUIPMENT PURCHASES		10,000	1,128	5,000		
101-902-983.000	OFFICE EQUIPMENT/FURNITURE			234	235		
101-902-984.000	RADIO EQUIPMENT	7,925		893	893		
101-902-985.000	VEHICLES		450,000	40,264	350,000	350,000	350,000
Totals for dept 902 - CAPITAL OUTLAY		370,930	8,577,478	158,451	8,288,233	688,000	688,000
Dept 966 - TRANSFERS OUT							
101-966-995.203	TRANSFER - LOCAL STREETS		1,000,000			250,000	
101-966-995.404	TRANSFER - SIDEWALK	250,000					
101-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	103,200	107,200	107,200	107,200	107,200	107,200
Totals for dept 966 - TRANSFERS OUT		353,200	1,107,200	107,200	107,200	357,200	107,200
Dept 999 - TRANSFER/CONTRIBUTIONS							
101-999-969.320	CONTRIBUTION TO CAPITAL IMPROVEMEN		64,675		64,675	138,800	138,800
101-999-969.736	CONTRIBUTION TO OPEB	1,020,719	1,163,574	797,879	1,163,574	1,146,625	1,146,625
101-999-998.000	41B DISTRICT COURT DEBT PAYMENT	106,935	110,000	112,700	112,700	114,000	114,000
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		1,127,654	1,338,249	910,579	1,340,949	1,399,425	1,399,425
TOTAL APPROPRIATIONS		12,666,872	25,729,742	12,149,740	24,033,251	15,044,367	14,843,867
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,668,994	(378,538)	2,738,804	1,165,406	252,469	517,814
BEGINNING FUND BALANCE		8,810,970	10,479,968	10,479,968	10,479,968	11,645,374	11,645,374
ENDING FUND BALANCE		10,479,964	10,101,430	13,218,772	11,645,374	11,897,843	12,163,188

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 2026 Budget Highlights:

The Major Street fund is projected to receive a total of $1,674,310 in revenues for FY 2026. Some revenue highlights are as follows:

- The Act 51 monies projected for FY 2026 have increased slightly from FY 2025 to approximately $1,445,910
- Investment earnings are conservatively projected at $113,000 which is the same as projected for FY 2025 and slightly lower than the actual for FY 2024.

The Major Street Fund is projected to spend $2,312,032 in FY 2026. The fund's significant expenditures relate to the following activities:

- Salaries and fringe benefits account for around 18% of fund expenditures
- Capital outlay street improvements are budgeted at $348,000 for FY 2026 for Hubbard phase two and North and South Main.
- Transfer out to local streets of approximately $722K.

The Major Street fund's fund balance at the end of fiscal year 2026 is projected to be $817,763

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
202-000-569.000	GAS AND WEIGHT TAX	1,350,681	1,426,250	962,455	1,405,000	1,445,910	1,445,910
202-000-569.001	BUILDING MI LOCAL ROAD PROG	22,509	22,500	15,002	22,500	22,500	22,500
202-000-569.002	METRO ACT FUNDS	36,883	38,000		38,000	38,000	38,000
202-000-665.000	INTEREST EARNINGS	114,827	70,000	88,525	113,000	118,300	113,000
202-000-676.101	REIMBURSE-ROUTINE MAINTENANCE	51,652	56,650	53,783	56,650	51,000	51,000
202-000-684.000	MISCELLANEOUS		3,900			3,900	3,900
202-000-964.320	TRANSFER-IN - ARENA BOND FUND					1,890,223	
Totals for dept 000 - REVENUE		1,576,552	1,617,300	1,119,765	1,635,150	3,569,833	1,674,310
TOTAL ESTIMATED REVENUES		1,576,552	1,617,300	1,119,765	1,635,150	3,569,833	1,674,310
APPROPRIATIONS							
Dept 271 - LIABILITY INSURANCE							
202-271-716.000	EMPLOYEE HEALTH INSURANCE		67,160				
202-271-718.000	EMPLOYEE RETIREMENT	21,423	21,500	13,417	26,834		
Totals for dept 271 - LIABILITY INSURANCE		21,423	88,660	13,417	26,834		
Dept 443 - FORESTRY							
202-443-702.000	SALARIES & WAGES	91,419	82,209	56,640	82,209		84,000
202-443-703.000	PART-TIME EMPLOYEE WAGES	11,069	12,000	4,480	12,000		13,000
202-443-706.000	OVERTIME	1,031	2,279	557	2,279	1,167	1,167
202-443-711.000	MEDICARE	161	1,229	65	1,229		1,423
202-443-711.100	FICA	6,358	5,256	3,781	5,256		6,086
202-443-716.000	EMPLOYEE HEALTH INSURANCE		22,706		15,000		11,760
202-443-716.300	EMPLOYEE HEALTH CONTRIBUTION	(884)	(900)	(640)	(777)	(900)	(900)
202-443-717.000	EMPLOYEE LIFE INSURANCE			4	22		132
202-443-718.000	EMPLOYEE RETIREMENT			741			
202-443-721.000	DENTAL INSURANCE		1,743				1,092
202-443-722.000	OPTICAL INSURANCE		291				270
202-443-751.000	MOTOR FUEL & LUBES-VEHICLES		18,000				
202-443-776.000	SMALL TOOLS & SHOP SUPPLIES	294	1,000	4	400		
202-443-783.000	LANDSCAPING SUPPLIES	2,930	3,500	1,210	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	682	1,500	1,500	1,500
202-443-943.000	RENTAL CITY EQUIPMENT	37,847	22,500	19,737	30,000	22,500	22,500
Totals for dept 443 - FORESTRY		151,605	178,313	87,261	157,118	24,267	142,030
Dept 446 - STREET DEPT ALLEYS							
202-446-717.000	EMPLOYEE LIFE INSURANCE	62		(31)	(31)		
Totals for dept 446 - STREET DEPT ALLEYS		62		(31)	(31)		
Dept 449 - STREET DEPT							
202-449-702.000	SALARIES & WAGES	76,655	70,108	61,483	81,000	245,362	101,362
202-449-706.000	OVERTIME	383	140	42	140	178	178
202-449-711.000	MEDICARE	4,487	4,798	3,525	4,600	3,813	1,597
202-449-711.100	FICA	4,666	4,267	3,726	5,031	16,301	6,827
202-449-716.000	EMPLOYEE HEALTH INSURANCE	17,548	20,553	25,438	20,000	36,472	27,332
202-449-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,789)	(1,800)	(1,360)	(1,800)	(1,800)	(1,800)
202-449-717.000	EMPLOYEE LIFE INSURANCE			283	266	422	236
202-449-718.000	EMPLOYEE RETIREMENT			557	75	32,388	27,900
202-449-719.000	ICMA - CITY CONTRIBUTION	138	145	111	145	145	145
202-449-721.000	DENTAL INSURANCE	6,166	6,210	3,964	4,800	3,342	1,945
202-449-722.000	OPTICAL INSURANCE	1,076	1,133	766	963	790	367
202-449-725.100	UNIFORM ALLOWANCE	2,545	3,000	2,350	3,000	3,000	3,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 449 - STREET DEPT							
202-449-728.000	OFFICE SUPPLIES	5	200	193	300	300	300
202-449-746.000	LAUNDRY & DRY CLEANING	2,575	3,200	2,024	3,000	3,000	3,000
202-449-751.000	MOTOR FUEL & LUBES-VEHICLES		2,000				
202-449-784.000	REP PARTS/MAINT-AUTO & CON EQU		500	32	500	500	500
202-449-793.000	SAFETY SUPPLIES	144	200	159	200	200	200
202-449-803.000	MEMBERSHIP AND DUES	290	400	100	400	400	400
202-449-808.000	INDEPENDENT AUDIT	1,333	1,286	1,285	1,285	1,500	1,500
202-449-818.000	CONTRACTUAL SERVICES	738	1,000	2,200	1,000	1,000	1,000
202-449-943.000	RENTAL CITY EQUIPMENT	6,320	2,500	3,200	4,000	3,000	3,000
202-449-965.101	ADMINISTRATIVE CHG-GENL FUND	10,000	15,000	3,750	15,000		15,000
Totals for dept 449 - STREET DEPT		133,280	134,840	113,828	143,905	350,313	193,989
Dept 450 - STREET DEPT CONSTRUCTION							
202-450-818.000	CONTRACTUAL SERVICES - ENGINEERINC	170,384	135,000	28,277	190,000	210,000	210,000
Totals for dept 450 - STREET DEPT CONSTRUCTION		170,384	135,000	28,277	190,000	210,000	210,000
Dept 451 - STREET DEPT SURFACE MAINTENANCE							
202-451-702.000	SALARIES & WAGES	12,199	23,015	9,031	13,100		24,000
202-451-706.000	OVERTIME	636	1,028	513	800	483	483
202-451-710.000	LONGEVITY	1,100	1,100	1,100	1,100	1,400	1,400
202-451-711.000	MEDICARE		344				375
202-451-711.100	FICA	849	1,469	646	930		1,605
202-451-716.000	EMPLOYEE HEALTH INSURANCE		6,281		4,000		3,360
202-451-716.300	EMPLOYEE HEALTH CONTRIBUTION	(217)	(400)	(211)	(305)	(400)	(400)
202-451-717.000	EMPLOYEE LIFE INSURANCE			1	2		38
202-451-718.000	EMPLOYEE RETIREMENT			21	84		3,168
202-451-721.000	DENTAL INSURANCE	207	484	(34)	(34)		6
202-451-722.000	OPTICAL INSURANCE	12	81		25		78
202-451-751.000	MOTOR FUEL & LUBES-VEHICLES		5,040				
202-451-782.000	ROAD MAINT-MATERIAL & SUPPLIES	4,973	4,000	1,731	4,000	4,000	4,000
202-451-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,260				
202-451-793.000	SAFETY SUPPLIES	168	200		200	200	200
202-451-818.000	CONTRACTUAL SERVICES	58,710	135,000	90	100,000	100,000	300,000
202-451-943.000	RENTAL CITY EQUIPMENT	13,904	6,300	5,088	6,300	6,300	6,300
Totals for dept 451 - STREET DEPT SURFACE MAINTENAN		92,541	185,202	17,976	130,202	111,983	344,613
Dept 452 - STREET DEPT WINTER MAINTENANCE							
202-452-702.000	SALARIES & WAGES	5,837	9,321	8,229	8,229		10,000
202-452-706.000	OVERTIME	4,935	6,513	12,694	12,694	4,403	4,403
202-452-711.000	MEDICARE		141				209
202-452-711.100	FICA	660	599	1,271	1,271		893
202-452-716.000	EMPLOYEE HEALTH INSURANCE		2,657		1,000		1,400
202-452-716.300	EMPLOYEE HEALTH CONTRIBUTION	(88)	(200)	(392)	(392)	(570)	(570)
202-452-717.000	EMPLOYEE LIFE INSURANCE			22	22		16
202-452-718.000	EMPLOYEE RETIREMENT			63	63		1,320
202-452-721.000	DENTAL INSURANCE		203				130
202-452-722.000	OPTICAL INSURANCE		34				33
202-452-751.000	MOTOR FUEL & LUBES-VEHICLES		6,000				
202-452-782.000	ROAD MAINT-MATERIAL & SUPPLIES	34,356	35,000	36,187	35,000	35,000	35,000
202-452-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,500				
202-452-818.000	CONTRACTUAL SERVICES	900	3,000	1,680	3,000	3,000	3,000
202-452-943.000	RENTAL CITY EQUIPMENT	5,920	7,500	7,040	7,500	7,500	7,500
Totals for dept 452 - STREET DEPT WINTER MAINTENANC		52,520	72,268	66,794	68,387	49,333	63,334

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 474 - TRAFFIC CONTROL MAINTENANCE							
202-474-702.000	SALARIES & WAGES	36,701	37,592	28,772	37,592	38,532	38,532
202-474-706.000	OVERTIME	926	605	1,798	1,600	926	926
202-474-711.000	MEDICARE	552	601	442	568	600	600
202-474-711.100	FICA	2,255	2,569	1,828	2,430	2,566	2,566
202-474-716.000	EMPLOYEE HEALTH INSURANCE	5,828	7,137	8,795	5,000	14,594	14,594
202-474-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,095)	(1,000)	(963)	(1,200)	(1,200)	(1,200)
202-474-717.000	EMPLOYEE LIFE INSURANCE			14	27	61	61
202-474-718.000	EMPLOYEE RETIREMENT			478	320	5,102	5,102
202-474-721.000	DENTAL INSURANCE	292	350	229	291	250	250
202-474-722.000	OPTICAL INSURANCE	56	65	48	65	65	65
202-474-751.000	MOTOR FUEL & LUBES-VEHICLES		4,800				
202-474-782.000	ROAD MAINT-MATERIAL & SUPPLIES	4,539	5,000	2,801	5,000	5,000	5,000
202-474-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,200		1,000	1,200	1,200
202-474-792.000	TRAFFIC CONTROL SUPPLIES	4,445	15,000	2,928	5,000	5,000	5,000
202-474-795.000	DECOR LIGHTS-REPAIR/REPLACEMT	4,819	20,000		10,000	20,000	20,000
202-474-818.000	CONTRACTUAL SERVICES	6,248	32,000	31,962	32,000	30,000	30,000
202-474-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	22,677	15,000	21,516	20,000	20,000	20,000
202-474-943.000	RENTAL CITY EQUIPMENT	9,720	6,000	7,200	6,000	6,000	6,000
Totals for dept 474 - TRAFFIC CONTROL MAINTENANCE		97,963	146,919	107,848	125,693	148,696	148,696
Dept 522 - STREET CLEANING							
202-522-702.000	SALARIES & WAGES	6,607	12,060	8,092	8,092		13,000
202-522-706.000	OVERTIME	1,359	1,834	1,748	1,748	1,359	1,359
202-522-708.000	SHIFT DIFFERENTIAL	114	100	42	42		
202-522-711.000	MEDICARE		181				208
202-522-711.100	FICA	491	773	601	601		890
202-522-716.000	EMPLOYEE HEALTH INSURANCE		3,382		1,500		1,820
202-522-716.300	EMPLOYEE HEALTH CONTRIBUTION	(144)	(300)	(190)	(190)	(300)	(300)
202-522-721.000	DENTAL INSURANCE		259				169
202-522-722.000	OPTICAL INSURANCE		44				42
202-522-751.000	MOTOR FUEL & LUBES-VEHICLES		4,000				
202-522-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,000		1,000	1,000	1,000
202-522-943.000	RENTAL CITY EQUIPMENT	3,744	5,000	4,004	4,004	5,000	5,000
Totals for dept 522 - STREET CLEANING		12,171	28,333	14,297	16,797	7,059	23,188
Dept 902 - CAPITAL OUTLAY							
202-902-974.000	LAND & STREET IMPROVMENTS	362,281	1,300,000	530,519	1,300,000	1,830,000	348,000
Totals for dept 902 - CAPITAL OUTLAY		362,281	1,300,000	530,519	1,300,000	1,830,000	348,000
Dept 966 - TRANSFERS OUT							
202-966-995.203	TRANSFER TO LOCAL STREETS	650,000				722,955	722,955
202-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	2,400	2,400	2,400	2,400	2,400	2,400
Totals for dept 966 - TRANSFERS OUT		652,400	2,400	2,400	2,400	725,355	725,355
Dept 999 - TRANSFER/CONTRIBUTIONS							
202-999-969.736	CONTRIBUTION TO OPEB	127,237	94,533	76,133	94,533	112,827	112,827
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		127,237	94,533	76,133	94,533	112,827	112,827
TOTAL APPROPRIATIONS		1,873,867	2,366,468	1,058,719	2,255,838	3,569,833	2,312,032
NET OF REVENUES/APPROPRIATIONS - FUND 202		(297,315)	(749,168)	61,046	(620,688)		(637,722)
BEGINNING FUND BALANCE		2,373,484	2,076,173	2,076,173	2,076,173	1,455,485	1,455,485
ENDING FUND BALANCE		2,076,169	1,327,005	2,137,219	1,455,485	1,455,485	817,763

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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 2026 Budget Highlights:

The Local Street fund is projected to receive a total of $1,364,095 in revenues. Some revenue highlights are as follows:

- The Act 51 monies are projected to be $535,840 for FY 2026, which is slightly more than FY 2025.
- Metro Act funds are projected to remain at $22,000.
- Investment earnings of approximately $75,000
- A $722,955 transfer from the Major Street Fund to help pay for construction projects.

The Local Street fund is projected to spend $570,817 in FY 2026. Significant expenditures relate to the following activities:

- Salaries and fringe benefits account for around 41% of fund expenditures.
- No capital outlay is planned for fiscal year 2026. $100,000 has been budgeted for patching repairs.

The Local Street fund's fund balance at the end of fiscal year 2026 is projected to be $1,795,563

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
203-000-569.000	GAS AND WEIGHT TAX	500,312	528,290	356,680	521,000	535,840	535,840
203-000-569.001	BUILDING MI LOCAL ROAD PROG	8,338	8,300	5,560	8,300	8,300	8,300
203-000-569.002	METRO ACT FUNDS	21,662	22,000		22,000	22,000	22,000
203-000-665.000	INTEREST EARNINGS	101,392	52,000	57,676	75,000	75,900	75,000
203-000-964.101	TRANSFER-IN - GENERAL		1,000,000			250,000	
203-000-964.202	TRANSFER-IN - MAJOR	650,000				722,955	722,955
203-000-964.320	TRANSFER-IN - ARENA BOND FUND				1,000,000	303,627	
Totals for dept 000 - REVENUE		1,281,704	1,610,590	419,916	1,626,300	1,918,622	1,364,095
TOTAL ESTIMATED REVENUES		1,281,704	1,610,590	419,916	1,626,300	1,918,622	1,364,095
APPROPRIATIONS							
Dept 271 - LIABILITY INSURANCE							
203-271-716.000	EMPLOYEE HEALTH INSURANCE		63,420				
203-271-718.000	EMPLOYEE RETIREMENT	14,726	13,400	9,110	18,220		
Totals for dept 271 - LIABILITY INSURANCE		14,726	76,820	9,110	18,220		
Dept 443 - FORESTRY							
203-443-702.000	SALARIES & WAGES	87,787	69,618	62,910	82,000		72,000
203-443-703.000	PART-TIME EMPLOYEE WAGES	6,218	8,000	3,764	7,000		
203-443-706.000	OVERTIME	2,075	6,747	789	2,000	1,901	1,901
203-443-711.000	MEDICARE	90	1,044	55	1,320		1,072
203-443-711.100	FICA	5,894	4,464	4,133	5,642		4,582
203-443-716.000	EMPLOYEE HEALTH INSURANCE		19,564		15,000		10,080
203-443-716.300	EMPLOYEE HEALTH CONTRIBUTION	(879)	(936)	(737)	(936)	(900)	(900)
203-443-717.000	EMPLOYEE LIFE INSURANCE			34	72		114
203-443-718.000	EMPLOYEE RETIREMENT			1,360	1,270		9,504
203-443-721.000	DENTAL INSURANCE		1,496				936
203-443-722.000	OPTICAL INSURANCE		250				250
203-443-751.000	MOTOR FUEL & LUBES-VEHICLES		14,000				
203-443-776.000	SMALL TOOLS & SHOP SUPPLIES	773	500	248	500	500	500
203-443-783.000	LANDSCAPING SUPPLIES	1,335	2,000	40	2,000	2,000	2,000
203-443-784.000	REP PARTS/MAINT-AUTO & CON EQU		3,500				
203-443-793.000	SAFETY SUPPLIES	100	100		100	100	100
203-443-901.000	ADVERTISING	303	500		500	500	500
203-443-943.000	RENTAL CITY EQUIPMENT	31,527	17,500	20,970	27,720	17,500	17,500
203-443-960.000	CONFERENCES AND WORKSHOPS	75	75			75	75
Totals for dept 443 - FORESTRY		135,298	148,422	93,566	144,188	21,676	120,214
Dept 446 - STREET DEPT ALLEYS							
203-446-717.000	EMPLOYEE LIFE INSURANCE	14		(7)	7		
Totals for dept 446 - STREET DEPT ALLEYS		14		(7)	7		
Dept 449 - STREET DEPT							
203-449-702.000	SALARIES & WAGES	25,507	28,018	22,781	30,200	81,137	30,000
203-449-711.000	MEDICARE	1,227	453	996	438	1,319	435
203-449-711.100	FICA	1,557	1,934	1,392	1,872	5,639	1,860
203-449-716.000	EMPLOYEE HEALTH INSURANCE	13,024	30,132	24,159	10,000	37,437	20,737
203-449-716.300	EMPLOYEE HEALTH CONTRIBUTION	(558)	(600)	(446)	(600)	(600)	(600)
203-449-717.000	EMPLOYEE LIFE INSURANCE			68	78	138	3
203-449-718.000	EMPLOYEE RETIREMENT			334	204	10,999	3,960
203-449-719.000	ICMA - CITY CONTRIBUTION	138	145	111	145	2,043	2,043
203-449-721.000	DENTAL INSURANCE	1,620	1,456	1,126	1,613	1,235	299
203-449-722.000	OPTICAL INSURANCE	276	308	214	284	282	32

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 449 - STREET DEPT							
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	1,067	1,491	1,028	1,028	1,100	1,100
203-449-818.000	CONTRACTUAL SERVICES	425	1,000	1,965	1,600	1,500	1,500
203-449-943.000	RENTAL CITY EQUIPMENT	4,320	3,000	2,880	3,840	3,000	3,000
203-449-965.101	ADMINISTRATIVE CHG-GENL FUND		10,000	2,500	10,000		6,000
Totals for dept 449 - STREET DEPT		48,603	80,337	59,108	63,702	145,229	70,369
Dept 450 - STREET DEPT CONSTRUCTION							
203-450-818.000	CONTRACTUAL SERVICES - ENGINEERING	10,363	100,000	20,261	50,000	50,000	50,000
Totals for dept 450 - STREET DEPT CONSTRUCTION		10,363	100,000	20,261	50,000	50,000	50,000
Dept 451 - STREET DEPT SURFACE MAINTENANCE							
203-451-702.000	SALARIES & WAGES	6,980	19,724	6,789	11,000		8,000
203-451-706.000	OVERTIME		301	340	340		
203-451-710.000	LONGEVITY	3,500	3,100	3,500	3,500	2,400	2,400
203-451-711.000	MEDICARE		294		215		151
203-451-711.100	FICA	641	1,256	646	920		645
203-451-716.000	EMPLOYEE HEALTH INSURANCE		5,315		3,500		1,120
203-451-716.300	EMPLOYEE HEALTH CONTRIBUTION	(130)	(200)	(174)	(225)	(225)	(225)
203-451-717.000	EMPLOYEE LIFE INSURANCE			20	64		13
203-451-718.000	EMPLOYEE RETIREMENT			682	1,052		1,056
203-451-721.000	DENTAL INSURANCE		411				104
203-451-722.000	OPTICAL INSURANCE		69				27
203-451-751.000	MOTOR FUEL & LUBES-VEHICLES		2,800		2,800		
203-451-776.000	SMALL TOOLS & SHOP SUPPLIES	113	250		250		
203-451-782.000	ROAD MAINT-MATERIAL & SUPPLIES	4,841	6,000	7,759	6,000	6,000	6,000
203-451-784.000	REP PARTS/MAINT-AUTO & CON EQU		700		700		
203-451-793.000	SAFETY SUPPLIES	293	200	45	200	200	200
203-451-818.000	CONTRACTUAL SERVICES	1,553	4,000		4,000	5,000	100,000
203-451-943.000	RENTAL CITY EQUIPMENT	4,480	3,500	3,712	2,300	3,500	3,500
Totals for dept 451 - STREET DEPT SURFACE MAINTENAN		22,271	47,720	23,319	36,616	16,875	122,991
Dept 452 - STREET DEPT WINTER MAINTENANCE							
203-452-702.000	SALARIES & WAGES	6,464	6,582	2,849	2,849		5,000
203-452-706.000	OVERTIME	6,495	2,511	15,835	17,500	4,243	4,243
203-452-711.000	MEDICARE		100		295		134
203-452-711.100	FICA	769	426	1,066	1,262		573
203-452-716.000	EMPLOYEE HEALTH INSURANCE		1,932		1,500		700
203-452-716.300	EMPLOYEE HEALTH CONTRIBUTION	(181)	(200)	(510)	(650)	(650)	(650)
203-452-717.000	EMPLOYEE LIFE INSURANCE			13	12		8
203-452-718.000	EMPLOYEE RETIREMENT			184	65		660
203-452-721.000	DENTAL INSURANCE		147				65
203-452-722.000	OPTICAL INSURANCE		25				17
203-452-751.000	MOTOR FUEL & LUBES-VEHICLES		2,800		2,800		
203-452-782.000	ROAD MAINT-MATERIAL & SUPPLIES	19,628	30,000	18,730	20,000	25,000	25,000
203-452-784.000	REP PARTS/MAINT-AUTO & CON EQU		700				
203-452-943.000	RENTAL CITY EQUIPMENT	4,640	3,500	2,880		3,500	3,500
203-452-955.000	MISCELLANEOUS		100		100	100	100
Totals for dept 452 - STREET DEPT WINTER MAINTENANC		37,815	48,623	41,047	45,733	32,193	39,350
Dept 474 - TRAFFIC CONTROL MAINTENANCE							
203-474-702.000	SALARIES & WAGES	19,762	20,242	15,493	20,242	20,748	20,748
203-474-711.000	MEDICARE	297	324	238	324	324	324

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 474 - TRAFFIC CONTROL MAINTENANCE							
203-474-711.100	FICA	1,183	1,384	925	1,384	1,382	1,382
203-474-716.000	EMPLOYEE HEALTH INSURANCE	1,580	3,843	2,911	3,843	4,983	4,983
203-474-716.300	EMPLOYEE HEALTH CONTRIBUTION	(587)	(545)	(509)	(650)	(650)	(650)
203-474-717.000	EMPLOYEE LIFE INSURANCE			7	14	33	33
203-474-718.000	EMPLOYEE RETIREMENT			226	86	2,747	2,747
203-474-721.000	DENTAL INSURANCE	223	189	113	146	135	135
203-474-722.000	OPTICAL INSURANCE	43	35	26	35	35	35
203-474-751.000	MOTOR FUEL & LUBES-VEHICLES		4,800				
203-474-776.000	SMALL TOOLS & SHOP SUPPLIES		200		200	200	200
203-474-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,200				
203-474-792.000	TRAFFIC CONTROL SUPPLIES	2,474	15,000	5,932	15,000	25,000	25,000
203-474-943.000	RENTAL CITY EQUIPMENT	9,720	6,000	6,480	8,640	6,000	6,000
Totals for dept 474 - TRAFFIC CONTROL MAINTENANCE		34,695	52,672	31,842	49,264	60,937	60,937
Dept 522 - STREET CLEANING							
203-522-702.000	SALARIES & WAGES	5,947	12,769	13,031	13,031		20,000
203-522-706.000	OVERTIME	388	2,447	2,211	2,211	389	389
203-522-711.000	MEDICARE		190				296
203-522-711.100	FICA	384	809	925	925		1,264
203-522-716.000	EMPLOYEE HEALTH INSURANCE		2,416		2,000		4,800
203-522-716.300	EMPLOYEE HEALTH CONTRIBUTION	(121)	(200)	(315)	(315)	(455)	(455)
203-522-721.000	DENTAL INSURANCE		186				260
203-522-722.000	OPTICAL INSURANCE		31				70
203-522-751.000	MOTOR FUEL & LUBES-VEHICLES		2,000				
203-522-784.000	REP PARTS/MAINT-AUTO & CON EQU		500				
203-522-943.000	RENTAL CITY EQUIPMENT	3,432	6,500	6,136	6,136	10,000	10,000
Totals for dept 522 - STREET CLEANING		10,030	27,648	21,988	23,988	9,934	36,624
Dept 902 - CAPITAL OUTLAY							
203-902-974.000	LAND & STREET IMPROVMENTS	1,158,304	2,035,000	432,491	2,035,000	1,500,000	
Totals for dept 902 - CAPITAL OUTLAY		1,158,304	2,035,000	432,491	2,035,000	1,500,000	
Dept 966 - TRANSFERS OUT							
203-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	900	900	900	900	900	900
Totals for dept 966 - TRANSFERS OUT		900	900	900	900	900	900
Dept 999 - TRANSFER/CONTRIBUTIONS							
203-999-969.736	CONTRIBUTION TO OPEB	77,468	63,022	44,496	63,022	69,432	69,432
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		77,468	63,022	44,496	63,022	69,432	69,432
TOTAL APPROPRIATIONS		1,550,487	2,681,164	778,121	2,530,640	1,907,176	570,817
NET OF REVENUES/APPROPRIATIONS - FUND 203		(268,783)	(1,070,574)	(358,205)	(904,340)	11,446	793,278
BEGINNING FUND BALANCE		2,175,412	1,906,625	1,906,625	1,906,625	1,002,285	1,002,285
ENDING FUND BALANCE		1,906,629	836,051	1,548,420	1,002,285	1,013,731	1,795,563

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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 2026 Budget Highlights:

The DAR fund is projected to receive approximately $571,315 in revenues in FY 2026. Some of those revenue sources are as follows:

- Property taxes with a millage rate of .8644 resulting in approximately $361,000 from real property and $23,500 from personal property.
- $77,000 funding received from SMART, which is similar to fiscal year 2025.

The DAR fund is projected to spend $571,014 in FY 2026. Significant fund expenditures relate to the following activities:

- Salaries, fringe benefits, and retirement contributions account for around 64% of fund expenditures.
- $37,000 for vehicle maintenance and fuel, similar to FY 2025.
- $83,000 for capital outlay improvements.

The Dial-A-Ride Fund's fund balance is projected to be $1,034,300 at the end of fiscal year 2026.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
211-000-402.000	CURRENT REAL PROPERTY TAX	325,537	349,120	323,328	345,712	361,500	361,500
211-000-410.000	PERSONAL PROPERTY TAX	21,635	22,995	19,746	19,750	23,500	23,500
211-000-445.000	PENALTY/INTEREST ON DELINQ	1,588	1,460		1,460	1,500	1,500
211-000-542.000	SMART MATCH		30,925	50,720	30,924	30,000	30,000
211-000-543.001	SMART GRANT - 99-0843	78,848	30,000	8,494	30,000	30,000	30,000
211-000-543.003	SMART SUBSIDY		17,000	25,898	25,898	17,000	17,000
211-000-573.000	LOCAL COMMUNITY STABILIZATION	48,983	20,500	19,049	19,049	21,115	21,115
211-000-651.000	DIAL A RIDE FARES	28,167	29,870	19,938	22,850	25,700	25,700
211-000-651.001	DAR TICKETS IN LIEU OF CASH		4,000	6,893	3,712	4,000	4,000
211-000-665.000	INTEREST EARNINGS	50,793	30,300	46,608	57,000	61,700	57,000
Totals for dept 000 - REVENUE		555,551	536,170	520,674	556,355	576,015	571,315
TOTAL ESTIMATED REVENUES		555,551	536,170	520,674	556,355	576,015	571,315
APPROPRIATIONS							
Dept 290 - DIAL A RIDE							
211-290-702.000	SALARIES & WAGES	79,639	85,584	61,911	85,584	79,688	79,688
211-290-702.441	DPS LABOR		11,796				
211-290-703.000	PART-TIME EMPLOYEE WAGES	167,543	200,083	145,444	200,083	199,028	199,028
211-290-706.000	OVERTIME	8,742	19,838	10,713	16,000	8,370	8,370
211-290-711.000	MEDICARE	3,649	4,582	3,159	4,374	4,174	4,174
211-290-711.100	FICA	15,586	19,592	13,348	18,703	17,844	17,844
211-290-716.000	EMPLOYEE HEALTH INSURANCE	52,703	51,156	37,474	51,156	44,500	44,500
211-290-716.300	EMPLOYEE HEALTH CONTRIBUTION	(5,010)	(5,400)	(3,106)	(4,400)	(4,500)	(4,500)
211-290-717.000	EMPLOYEE LIFE INSURANCE	288	340	386	465	485	485
211-290-718.000	EMPLOYEE RETIREMENT	7,892	7,400	7,447	13,069	9,826	9,826
211-290-719.000	ICMA - CITY CONTRIBUTION	415	435	334	435	435	435
211-290-721.000	DENTAL INSURANCE	2,346	3,054	1,624	2,182	1,851	1,851
211-290-722.000	OPTICAL INSURANCE	409	510	331	448	437	437
211-290-723.000	WORKER'S COMPENSATION	4,061	4,500	4,352	4,352	5,000	5,000
211-290-728.000	OFFICE SUPPLIES	585	500		500	500	500
211-290-751.000	MOTOR FUEL & LUBES-VEHICLES	27,396	30,360	19,484	30,000	30,000	30,000
211-290-776.000	SMALL TOOLS & SHOP SUPPLIES		200	114	150	200	200
211-290-784.000	REP PARTS/MAINT-AUTO & CON EQU		90				
211-290-808.000	INDEPENDENT AUDIT	1,778	2,100	1,713	1,713	2,000	2,000
211-290-818.000	CONTRACTUAL SERVICES	8,794	12,000	8,424	10,000	12,000	12,000
211-290-826.000	LEGAL FEES (ATTORNEY)		1,000	1,415	1,500	1,500	1,500
211-290-832.000	LIABILITY INSURANCE	10,088	18,725	1,072	10,000	2,000	2,000
211-290-853.000	TELEPHONE	919	1,000	1,067	1,500	1,500	1,500
211-290-861.000	AUTOMOBILE ALLOWANCE/MILEAGE		100		100	100	100
211-290-921.000	ELECTRIC	2,300	2,500	1,761	2,500	2,500	2,500
211-290-923.000	HEAT	7,663	5,000	8,377	5,000	5,000	5,000
211-290-931.000	BUILDING MAINTENANCE	10,438	5,000	1,905	5,000	5,000	5,000
211-290-939.000	VEHICLE MAINTENANCE	838	9,500	8,560	7,000	7,000	7,000
211-290-943.000	RENTAL CITY EQUIPMENT	900	450		450	450	450
211-290-955.000	MISCELLANEOUS	162	500	66	500	500	500
211-290-965.101	ADMINISTRATIVE CHARGE-D.A.R	900	14,000	4,722	14,000	14,000	24,000
Totals for dept 290 - DIAL A RIDE		411,024	506,495	342,097	482,364	451,388	461,388
Dept 902 - CAPITAL OUTLAY							
211-902-976.000	BLDG ADDITIONS & IMPROVEMENTS		50,000		50,000	83,000	83,000
211-902-982.200	MINOR EQUIPMENT PURCHASES		1,000		1,000	1,000	1,000
Totals for dept 902 - CAPITAL OUTLAY			51,000		51,000	84,000	84,000

BUDGET REPORT FOR MT CLEMENS
Fund: 211 DIAL A RIDE
Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
211-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	5,000	5,000	5,000	5,000	5,000	5,000
Totals for dept 966 - TRANSFERS OUT		5,000	5,000	5,000	5,000	5,000	5,000
Dept 999 - TRANSFER/CONTRIBUTIONS							
211-999-969.736	CONTRIBUTION TO OPEB	9,883	26,683	8,868	26,683	20,626	20,626
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		9,883	26,683	8,868	26,683	20,626	20,626
TOTAL APPROPRIATIONS		425,907	589,178	355,965	565,047	561,014	571,014
NET OF REVENUES/APPROPRIATIONS - FUND 211		129,644	(53,008)	164,709	(8,692)	15,001	301
BEGINNING FUND BALANCE		913,050	1,042,691	1,042,691	1,042,691	1,033,999	1,033,999
ENDING FUND BALANCE		1,042,694	989,683	1,207,400	1,033,999	1,049,000	1,034,300

BUDGET REPORT FOR MT CLEMENS
Fund: 243 BROWNFIELD AUTH.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
243-000-380.000	REVENUE CONTROL	26,792		27,733		28,500	28,500
Totals for dept 000 - REVENUE		26,792		27,733		28,500	28,500
TOTAL ESTIMATED REVENUES		26,792		27,733		28,500	28,500
APPROPRIATIONS							
Dept 690 - BROWNFIELD REDEVELOPMENT							
243-690-818.000	CONTRACTUAL SERVICES	26,792		27,733		28,500	28,500
Totals for dept 690 - BROWNFIELD REDEVELOPMENT		26,792		27,733		28,500	28,500
TOTAL APPROPRIATIONS		26,792		27,733		28,500	28,500
NET OF REVENUES/APPROPRIATIONS - FUND 243							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

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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 2026 Budget Highlights:

The TIFA fund's FY 2026 revenue is projected to be $239,000 from property tax collections:

- A 2% increase in real and personal property taxes within the district with a combined millage rate of approximately 28 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 $239,000 contribution to the DDA to support contractual services and events that will benefit the TIF district.

BUDGET REPORT FOR MT CLEMENS
Fund: 247 TIFA

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
247-000-426.300	TAX INCREMENT FINANCE	218,970	232,680		234,682	239,000	239,000
Totals for dept 000 - REVENUE		218,970	232,680		234,682	239,000	239,000
TOTAL ESTIMATED REVENUES		218,970	232,680		234,682	239,000	239,000
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
247-966-995.248	TRANSFER - DDA	218,970	232,680		234,682	239,000	239,000
Totals for dept 966 - TRANSFERS OUT		218,970	232,680		234,682	239,000	239,000
TOTAL APPROPRIATIONS		218,970	232,680		234,682	239,000	239,000
NET OF REVENUES/APPROPRIATIONS - FUND 247							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

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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 2026 Budget Highlights:

The DDA Fund's projected FY 2026 revenues are $374,220. Some revenue highlights are as follows:

- Property taxes with a millage rate of 1.5546 resulting in approximately $49,000 from real property and $720 from personal property.
- $239,000 contribution from TIFA is a 2% increase from FY 2025.
- Special Events reimbursements of approximately $80,000.
- $1,500 in rental income from the Cherry Street Studio

The DDA Fund is projected to spend $335,600 in FY 2026. Significant fund expenditures relate to the following activities:

- Contractual services and event expenditures will remain the same at $270,000.
- Rental expense of $21,000.

The DDA fund's fund balance is projected to be $226,519 at the end of fiscal year 2026.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
248-000-402.000	CURRENT REAL PROPERTY TAX	45,916	47,250	42,028	48,312	49,000	49,000
248-000-410.000	PERSONAL PROPERTY TAX	(88)	700	682	700	720	720
248-000-445.000	PENALTY/INTEREST ON DELINQ	302					
248-000-503.000	FEDERAL GRANT			2,232	1,510		
248-000-665.000	INTEREST EARNINGS	14,893	6,100	3,557	4,000	5,000	4,000
248-000-668.000	RENT AND ROYALTY	1,175	2,000	450	1,000	1,500	1,500
248-000-675.247	CONTRIBUTION-TIFA	218,970	232,680		234,682	239,000	239,000
248-000-676.001	REIMBURSEMENT-SPECIAL EVENTS	98,821	80,000	56,032	81,750	80,000	80,000
Totals for dept 000 - REVENUE		379,989	368,730	104,981	371,954	375,220	374,220
TOTAL ESTIMATED REVENUES		379,989	368,730	104,981	371,954	375,220	374,220
APPROPRIATIONS							
Dept 728 - DOWNTOWN DEVELEOPMENT							
248-728-716.000	EMPLOYEE HEALTH INSURANCE	(201)					
248-728-728.000	OFFICE SUPPLIES	824	1,300	95	300	1,300	1,300
248-728-729.000	BOOKS, MAGAZINES & PERIODICALS		200			200	200
248-728-803.000	MEMBERSHIP AND DUES	962	900	535	900	900	900
248-728-808.000	INDEPENDENT AUDIT	444	525	428	428	500	500
248-728-818.000	CONTRACTUAL SERVICES	236,670	150,000	130,650	180,000	155,000	155,000
248-728-826.000	LEGAL FEES (ATTORNEY)	499	200			200	200
248-728-853.000	TELEPHONE	840	1,000	630	840	1,000	1,000
248-728-885.001	PUBLIC RELATIONS-SPECIAL EVENT	121,554	80,000	55,121	80,000	80,000	80,000
248-728-885.003	PUBLIC RELATIONS-CITY SERVICES	10,567	10,000	1,779	10,000	10,000	10,000
248-728-901.000	ADVERTISING	19,742	20,000	1,172	10,000	20,000	20,000
248-728-942.000	RENTAL OF BUILDINGS	20,574	19,000	16,662	21,700	21,000	21,000
248-728-955.000	MISCELLANEOUS		500		500	500	500
Totals for dept 728 - DOWNTOWN DEVELEOPMENT		412,475	283,625	207,072	304,668	290,600	290,600
Dept 902 - CAPITAL OUTLAY							
248-902-976.100	CHERRY STREET MALL IMPROVEMENTS		25,000	24,480	25,000	25,000	25,000
Totals for dept 902 - CAPITAL OUTLAY			25,000	24,480	25,000	25,000	25,000
Dept 999 - TRANSFER/CONTRIBUTIONS							
248-999-969.101	CONTRIBUTION TO GENERAL FUND	19,123	20,000		20,000	20,000	20,000
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		19,123	20,000		20,000	20,000	20,000
TOTAL APPROPRIATIONS		431,598	328,625	231,552	349,668	335,600	335,600
NET OF REVENUES/APPROPRIATIONS - FUND 248		(51,609)	40,105	(126,571)	22,286	39,620	38,620
BEGINNING FUND BALANCE		217,222	165,613	165,613	165,613	187,899	187,899
ENDING FUND BALANCE		165,613	205,718	39,042	187,899	227,519	226,519

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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 2026 Budget Highlights:

Special assessments are the primary source of revenue:

- Special Assessments are projected to increase around 9% from FY 2025 to $98,000.

The Public Improvement Fund is projected to spend $71,138 in FY 2026. Significant fund expenditures relate to the following activities:

- $7,100 for salary and fringe benefit costs.
- Road maintenance & materials will remain the same at $9,000.
- $55,000 for contractual services, which is similar to fiscal year 2025.

The Public Improvement Fund's projected fund balance at the end of fiscal year 2026 is $85,280, which is an increase of nearly $29,562 from the projected FY 2025 fund balance.

BUDGET REPORT FOR MT CLEMENS
Fund: 251 PUBLIC IMPROV. REV.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
251-000-445.100	PENALTY/INTEREST		55				
251-000-633.000	DOWNTOWN MAINTENANCE	84,262	90,000	97,678	97,678	98,000	98,000
251-000-665.000	INTEREST EARNINGS	345		2,448	2,700	3,300	2,700
Totals for dept 000 - REVENUE		84,607	90,055	100,126	100,378	101,300	100,700
TOTAL ESTIMATED REVENUES		84,607	90,055	100,126	100,378	101,300	100,700
APPROPRIATIONS							
Dept 441 - DOWNTOWN MAINTENANCE							
251-441-702.000	SALARIES & WAGES	2,749	9,321	3,587	5,000		
251-441-706.000	OVERTIME	8,138	4,580	8,139	9,500	7,338	7,338
251-441-711.000	MEDICARE		141		210		
251-441-711.100	FICA	666	599	716	899		
251-441-716.000	EMPLOYEE HEALTH INSURANCE		2,657				
251-441-716.300	EMPLOYEE HEALTH CONTRIBUTION	(120)	(400)	(133)	(170)	(200)	(200)
251-441-717.000	EMPLOYEE LIFE INSURANCE			10	10		
251-441-718.000	EMPLOYEE RETIREMENT			19	19		
251-441-721.000	DENTAL INSURANCE		203				
251-441-722.000	OPTICAL INSURANCE		34				
251-441-782.000	ROAD MAINT-MATERIAL & SUPPLIES	5,032	9,000	8,343	9,000	9,000	9,000
251-441-818.000	CONTRACTUAL SERVICES	33,335	55,000	33,133	55,000	55,000	55,000
Totals for dept 441 - DOWNTOWN MAINTENANCE		49,800	81,135	53,814	79,468	71,138	71,138
TOTAL APPROPRIATIONS		49,800	81,135	53,814	79,468	71,138	71,138
NET OF REVENUES/APPROPRIATIONS - FUND 251		34,807	8,920	46,312	20,910	30,162	29,562
BEGINNING FUND BALANCE			34,808	34,808	34,808	55,718	55,718
ENDING FUND BALANCE		34,807	43,728	81,120	55,718	85,880	85,280

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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. Due to the sale of the Ice Arena in fiscal year 2025, the General Fund will provide funding for the debt service payments.

Fiscal Year 2026 Budget Highlights:

- 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. Principal and interest for FY 2026 are $100,000 and $38,300 respectively.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
320-000-675.101	CONTRIBUTION IN FROM GENERAL FUND		64,675		64,675	138,800	138,800
320-000-675.598	CONTRIBUTION-ICE ARENA	90,300	50,000		50,000		
Totals for dept 000 - REVENUE		90,300	114,675		114,675	138,800	138,800
TOTAL ESTIMATED REVENUES		90,300	114,675		114,675	138,800	138,800
APPROPRIATIONS							
Dept 906 - DEBT SERVICE							
320-906-956.000	FISCAL AGENT FEES	500	500	500	500	500	500
320-906-991.000	PRINCIPAL	50,000	75,000	75,000	75,000	100,000	100,000
320-906-993.000	INTEREST	39,800	39,175	19,775	39,175	38,300	38,300
Totals for dept 906 - DEBT SERVICE		90,300	114,675	95,275	114,675	138,800	138,800
TOTAL APPROPRIATIONS		90,300	114,675	95,275	114,675	138,800	138,800
NET OF REVENUES/APPROPRIATIONS - FUND 320				(95,275)			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				(95,275)			

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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 2026 Budget Highlights:

For fiscal year 2026, the Sidewalk fund is projected to receive $452,100 in revenues.
The budget is supported by the following revenue sources:

- $400,000 for reimbursement of expenditures, which is an decrease of $453,200 from FY 2025.
- Interest earnings of $50,700.

Fiscal Year 2026 Sidewalk Fund expenditures will be around $400,000 for the following activities:

- $400,000 for sidewalk improvements for Dstrict 1.
- $1,500 for contractual services remains the same as FY 2025.

The Sidewalk Fund's fund balance at the end of fiscal year 2026 is projected to be $940,484.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
404-000-445.000	PENALTY/INTEREST ON DELINQ	1,086	1,440		1,440	1,400	1,400
404-000-665.000	INTEREST EARNINGS	34,410	11,400	40,381	50,700	54,300	50,700
404-000-675.101	CONTRIBUTION GENERAL FUND	250,000					
404-000-676.000	REIMBURSEMENT OF EXPENDITURES	291,921	453,200	50,959	453,200	450,000	400,000
Totals for dept 000 - REVENUE		577,417	466,040	91,340	505,340	505,700	452,100
TOTAL ESTIMATED REVENUES		577,417	466,040	91,340	505,340	505,700	452,100
APPROPRIATIONS							
Dept 000 - REVENUE							
404-000-957.000	GRANT LOCAL MATCH			882	882		
Totals for dept 000 - REVENUE				882	882		
Dept 444 - SIDEWALKS							
404-444-818.000	CONTRACTUAL SERVICES	12,303	1,500	936	1,500	1,500	1,500
Totals for dept 444 - SIDEWALKS		12,303	1,500	936	1,500	1,500	1,500
Dept 902 - CAPITAL OUTLAY							
404-902-989.000	SIDEWALK IMPROVEMENTS	253,306	530,000	3,989	530,000	50,000	400,000
Totals for dept 902 - CAPITAL OUTLAY		253,306	530,000	3,989	530,000	50,000	400,000
TOTAL APPROPRIATIONS		265,609	531,500	5,807	532,382	51,500	401,500
NET OF REVENUES/APPROPRIATIONS - FUND 404		311,808	(65,460)	85,533	(27,042)	454,200	50,600
BEGINNING FUND BALANCE		605,119	916,926	916,926	916,926	889,884	889,884
ENDING FUND BALANCE		916,927	851,466	1,002,459	889,884	1,344,084	940,484

Fund 410 – Bond – Ice Arena

The Bond-Ice Arena Fund accounts previously accounted for the Ice Arena repairs from the bond issued in February 2021. Due to the sale of the Ice Arena in fiscal year 2025, the proceeds from that sale must be held in a non-interest bearing account and used for infrastructure projects due to the outstanding bond.

Fiscal Year 2026 Budget Highlights:

There is no budgeted activity in this fund for fiscal year 2026. The fund has approximately $1M of cash, the remaining proceeds from the sale of the Ice Arena building in 2025.

Management plans to utilize the remaining $1M for the future City Hall project.

The Bond - Ice Arena Fund's fund balance at the end of fiscal year 2026 will remain at $1,059,552, plus interest earned throughout the year. For purposes of the budget, the City has ignored the interest income.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
410-000-696.000	BOND PROCEEDS		3,993,850	3,993,850	3,993,850		
Totals for dept 000 - REVENUE			3,993,850	3,993,850	3,993,850		
TOTAL ESTIMATED REVENUES			3,993,850	3,993,850	3,993,850		
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
410-966-995.101	TRANSFER TO GENERAL FUND		1,934,298		1,934,298		
410-966-995.203	TRANSFER - LOCAL STREETS				1,000,000		
Totals for dept 966 - TRANSFERS OUT			1,934,298		2,934,298		
TOTAL APPROPRIATIONS			1,934,298		2,934,298		
NET OF REVENUES/APPROPRIATIONS - FUND 410			2,059,552	3,993,850	1,059,552		
BEGINNING FUND BALANCE						1,059,552	1,059,552
ENDING FUND BALANCE			2,059,552	3,993,850	1,059,552	1,059,552	1,059,552

mount clemens

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 2026 operating revenues are projected to total around $537,000 which is an increase from the previous fiscal year based on current trends.
- Due to the drop in parking revenues during the pandemic, General Fund previously advanced $1.25M to Fund 514 between fiscal 2022 and 2023 to support the required debt payments.
- A parking study has been performed which suggests parking rate increases are necessary in order to fund operations and capital improvements. Those potential rate increases are pending Commission approval.

Fiscal Year 2026 Budget Highlights:

- Operating revenues are projected to remain approximately the same as fiscal year 2025. The effect of potential rate increases are excluded from the 2026 budget. Activity in this fund will be monitored for potential amendments throughout the year.
- Capital projects totaling $1,078,447 for resurfacing of New Street parking lot, parking pay stations, Roskopp Gates, Market Street Maintenance, and kiosks are included in the fiscal year 2026 proposed budget. There is also $65,000 budgeted for installation of EV charging stations.
- 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 liabilty 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 15 years.

BUDGET REPORT FOR MT CLEMENS
Fund: 514 PARKING

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
514-000-652.001	PARKING METER RECEIPTS	341,257	295,000	246,702	336,257	330,000	340,000
514-000-652.002	PARKING STICKERS	129,108	131,800	123,973	131,800	139,708	139,708
514-000-656.000	PARKING FINES	45,708	50,000	54,235	57,773	53,000	58,000
514-000-658.000	PENALTY/INTEREST	26,040	23,175	24,310	30,165	23,870	30,000
514-000-665.000	INTEREST EARNINGS	29,087	35,300	43,162	53,354	11,639	53,354
Totals for dept 000 - REVENUE		571,200	535,275	492,382	609,349	558,217	621,062
TOTAL ESTIMATED REVENUES		571,200	535,275	492,382	609,349	558,217	621,062
APPROPRIATIONS							
Dept 571 - AUTOMOBILE PARK SYSTEM							
514-571-702.000	SALARIES & WAGES	122,866	124,317	98,831	122,770	117,128	117,128
514-571-702.441	DPS LABOR		11,796				
514-571-706.000	OVERTIME		612	592	600		
514-571-710.000	LONGEVITY	1,400	2,500	1,400	1,400	1,400	1,400
514-571-711.000	MEDICARE	1,992	1,970	1,635	1,809	1,900	1,900
514-571-711.100	FICA	7,642	8,951	6,098	7,736	8,121	8,121
514-571-716.000	EMPLOYEE HEALTH INSURANCE	18,219	31,263	15,077	17,000	21,734	21,734
514-571-716.300	EMPLOYEE HEALTH CONTRIBUTION	(3,159)	(3,700)	(2,640)	(3,500)	(3,500)	(3,500)
514-571-717.000	EMPLOYEE LIFE INSURANCE	58	70	80	120	204	204
514-571-718.000	EMPLOYEE RETIREMENT	11,269	10,900	8,571	11,200	16,012	16,012
514-571-719.000	ICMA - CITY CONTRIBUTION	221	232	178	232	232	232
514-571-720.000	OPEB LIABILITY	(39,852)					
514-571-720.100	PENSION EXPENSE - GASB 68	(24,836)					
514-571-721.000	DENTAL INSURANCE	1,987	2,378	1,195	1,400	1,114	1,114
514-571-722.000	OPTICAL INSURANCE	352	400	235	360	267	267
514-571-723.000	WORKER'S COMPENSATION	2,230	2,500	2,427	2,500	2,500	2,500
514-571-725.100	UNIFORM ALLOWANCE	500	700	200	500	200	200
514-571-746.000	LAUNDRY & DRY CLEANING	577	600	172	265	600	600
514-571-751.000	MOTOR FUEL & LUBES-VEHICLES		10,000			10,000	1,000
514-571-776.000	SMALL TOOLS & SHOP SUPPLIES	73	100	90	100	100	100
514-571-783.000	LANDSCAPING SUPPLIES	850	1,330	480	1,200	1,000	1,000
514-571-784.000	REP PARTS/MAINT-AUTO & CON EQU		2,500			2,500	2,500
514-571-791.000	METER PARTS	3,666	3,000	392	3,000	3,000	3,000
514-571-808.000	INDEPENDENT AUDIT	889	857	857	857	1,000	1,000
514-571-818.000	CONTRACTUAL SERVICES	18,627	25,000	38,437	45,437	25,000	25,000
514-571-832.000	LIABILITY INSURANCE	2,752	5,350				
514-571-904.000	PRINTING AND BINDING	4,000	5,000	2,136	4,000	3,000	3,000
514-571-921.000	ELECTRIC	11,412	11,565	10,602	13,586	14,000	14,000
514-571-923.000	HEAT	443	450	337	450	465	465
514-571-926.000	STREET LIGHTING	23					
514-571-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	13,078	15,000	6,750	9,000	15,000	15,000
514-571-943.000	RENTAL CITY EQUIPMENT	7,500	12,500			12,500	
514-571-955.000	MISCELLANEOUS	1,420	2,000	1,152	2,000	2,000	2,000
514-571-965.101	ADMINISTRATIVE CHG-GENL FUND	7,500	20,000	5,000	20,000	20,000	26,000
514-571-968.000	DEPRECIATION	112,785					
Totals for dept 571 - AUTOMOBILE PARK SYSTEM		286,484	310,141	200,284	264,022	277,477	261,977
Dept 902 - CAPITAL OUTLAY							
514-902-974.000	LAND & STREET IMPROVEMENT(S)		923,997	15,447	831,100	1,078,447	1,078,447
514-902-977.000	EQUIPMENT		5,000		5,000	65,000	65,000
Totals for dept 902 - CAPITAL OUTLAY			928,997	15,447	836,100	1,143,447	1,143,447
Dept 966 - TRANSFERS OUT							

BUDGET REPORT FOR MT CLEMENS
Fund: 514 PARKING

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
514-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	3,000	3,000	3,000	3,000	3,000	3,000
Totals for dept 966 - TRANSFERS OUT		3,000	3,000	3,000	3,000	3,000	3,000
Dept 999 - TRANSFER/CONTRIBUTIONS							
514-999-969.736	CONTRIBUTION TO OPEB					7,138	7,138
Totals for dept 999 - TRANSFER/CONTRIBUTIONS						7,138	7,138
TOTAL APPROPRIATIONS		289,484	1,242,138	218,731	1,103,122	1,431,062	1,415,562
NET OF REVENUES/APPROPRIATIONS - FUND 514		281,716	(706,863)	273,651	(493,773)	(872,845)	(794,500)
BEGINNING FUND BALANCE		3,454,790	3,736,503	3,736,503	3,736,503	3,242,730	3,242,730
ENDING FUND BALANCE		3,736,506	3,029,640	4,010,154	3,242,730	2,369,885	2,448,230

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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 charges for service.

Fiscal Year 2026 Budget Highlights:

- Revenues are projected to increase by nearly $500,000 from fiscal year 2025, most of which will come from an increase in the commodity sewer rate.
- In order to support the requested capital projects, $2,000,000 of new debt will need to be issued in order to support planned projects in fiscal year 2027-2029.
- The 2026 proposed budget includes $3.8M of capital outlay, including:
    - Site Pavement upgrades
    - Beginning phase of Stage 2 biosolids
    - Sewer open cut repairs
    - New Street parking lot sanitary/stormwater
    - Grand Ave Stormwater
    - South Main Street sanitary
    - NB Gratiot Sewer
    - Groesbeck Pump Station upgrades
    - 1-ton dump truck (split with Water Fund)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
590-000-445.100	PENALTY/INTEREST	399					
590-000-502.003	FEDERAL GRANT - HUD		390,000		390,000		
590-000-541.000	STATE GRANT		7,760,000	4,348,196	7,760,000		
590-000-541.100	STATE GRANT - MEDC		1,500,000	375,000	1,500,000		
590-000-642.000	RETAIL SEWER-COMMODITY CHG	4,508,697	4,538,818	3,378,994	4,900,000	4,538,818	5,000,000
590-000-642.100	RETAIL SEWER-FIXED CHRG	870,878	930,000	708,946	951,700	930,000	1,233,000
590-000-642.200	STORM WATER FEE-MDOT,CT,MCDOR		226,697	226,697	226,697	151,410	151,410
590-000-642.300	SEPTIC/VACTOR SEWER DUMP CHG	1,019,279	829,150	696,303	1,020,000	829,150	829,150
590-000-642.500	INDUSTRIAL PRETREATMENT PROGRAM	6,494	10,300	6,040	10,300	10,300	10,300
590-000-665.000	INTEREST EARNING-EQUIP/REPLACE	396,424	355,000	194,079	275,000	355,000	275,000
590-000-684.000	MISCELLANEOUS	6,690	7,650	7,558	7,750	5,150	5,150
590-000-696.000	BOND PROCEEDS						2,000,000
Totals for dept 000 - REVENUE		6,808,861	16,547,615	9,941,813	17,041,447	6,819,828	9,504,010
TOTAL ESTIMATED REVENUES		6,808,861	16,547,615	9,941,813	17,041,447	6,819,828	9,504,010
APPROPRIATIONS							
Dept 521 - SANITATION SYSTEM							
590-521-902.001	FY24 WWTP LEACHATE RECEIVING STATI				314,778		
590-521-902.003	FY24 SCADA UPGRADES			13,649			
590-521-902.004	FY24 BIO SOLIDS HANDLING UPGRADES			65,807	50,000		
590-521-902.006	FY24 SANITARY SEWER REPAIRS			1,199,913	520,000		
590-521-986.002	FY25 INFLUENT PUMP REPLACEMENT		250,000		250,000		
590-521-986.003	FY25 WWTP LEACHATE RECEIVING STATI		2,000,000	3,107,392	2,800,000		
Totals for dept 521 - SANITATION SYSTEM			2,250,000	4,386,761	3,934,778		
Dept 537 - UTIL -SUPV & OVERHEAD							
590-537-702.000	SALARIES & WAGES	93,282	90,004	74,933	98,320	76,572	76,572
590-537-702.441	DPS LABOR		17,694				
590-537-711.000	MEDICARE	1,110	1,412	879	1,426	1,159	1,159
590-537-711.100	FICA	5,652	6,034	4,535	6,096	4,953	4,953
590-537-716.000	EMPLOYEE HEALTH INSURANCE	171,504	23,980	148,488	50,000	259,680	104,680
590-537-716.300	EMPLOYEE HEALTH CONTRIBUTION	(3,072)	(2,992)	(2,539)	(3,390)	(3,300)	(3,300)
590-537-717.000	EMPLOYEE LIFE INSURANCE	906	1,059	605	638	190	190
590-537-718.000	EMPLOYEE RETIREMENT	63,213	78,433	38,986	78,433	9,539	9,539
590-537-719.000	ICMA - CITY CONTRIBUTION	1,162	1,176	904	1,176	1,176	1,176
590-537-720.000	OPEB LIABILITY	(538,225)					
590-537-720.100	PENSION EXPENSE - GASB 68	(146,469)					
590-537-721.000	DENTAL INSURANCE	1,429	2,086	972	1,206	936	936
590-537-722.000	OPTICAL INSURANCE	260	344	181	235	217	217
590-537-723.000	WORKER'S COMPENSATION	4,619	4,000	4,787	4,787	5,000	5,000
590-537-725.100	UNIFORM ALLOWANCE	550					
590-537-730.000	POSTAGE	14,116	5,010	9,998	15,000	15,000	15,000
590-537-746.000	LAUNDRY & DRY CLEANING	1,672		1,227	1,700	2,000	2,000
590-537-808.000	INDEPENDENT AUDIT	13,531	12,795	12,795	12,795	18,800	18,800
590-537-817.000	CONSULTANT FEES	6,217					
590-537-818.000	CONTRACTUAL SERVICES	69,390		11,561	15,000	25,000	25,000
590-537-832.000	LIABILITY INSURANCE	111,026	116,802	114,212	114,212	120,000	120,000
590-537-901.000	ADVERTISING	3,863					
590-537-965.101	ADMINISTRATIVE CHG-GENL FUND	110,000	170,000	42,500	170,000		210,000
590-537-968.000	DEPRECIATION	1,589,473					
Totals for dept 537 - UTIL -SUPV & OVERHEAD		1,575,209	527,837	465,024	567,634	536,922	591,922

Dept 538 - UTIL - TRANSMISSION

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 538 - UTIL - TRANSMISSION							
590-538-702.000	SALARIES & WAGES	223,689	238,123	172,840	178,180	178,180	178,180
590-538-706.000	OVERTIME	3,834	15,642	18,437	23,000	2,573	2,573
590-538-710.000	LONGEVITY	5,950	4,550	4,550	4,550	5,500	5,500
590-538-711.000	MEDICARE	2,728	3,608	2,184	3,852	2,783	2,783
590-538-711.100	FICA	14,140	15,426	11,782	16,472	11,896	11,896
590-538-716.000	EMPLOYEE HEALTH INSURANCE		84,725		81,000		85,000
590-538-716.300	EMPLOYEE HEALTH CONTRIBUTION	(3,041)	(4,097)	(3,906)	(4,740)	(4,800)	(4,800)
590-538-717.000	EMPLOYEE LIFE INSURANCE			82	133	293	293
590-538-718.000	EMPLOYEE RETIREMENT			3,193	7,341	23,657	23,657
590-538-721.000	DENTAL INSURANCE	3,836	5,833	2,514	3,225	2,834	2,834
590-538-722.000	OPTICAL INSURANCE	620	958	489	657	653	653
590-538-751.000	MOTOR FUEL & LUBES-VEHICLES		134,400	6,285	10,000	5,000	5,000
590-538-776.000	SMALL TOOLS & SHOP SUPPLIES	555	2,228	1,476	2,228	5,000	5,000
590-538-779.000	REPAIR & REPLACEMENT PARTS	822	17,875	17,143	17,500	20,000	20,000
590-538-782.000	ROAD MAINT-MATERIAL & SUPPLIES	63,131	79,151	93,598	92,000	80,000	80,000
590-538-784.000	REP PARTS/MAINT-AUTO & CON EQU		33,600				
590-538-789.000	WATER PIPE & FITTINGS	42,612	55,748	39,245	55,748	50,000	50,000
590-538-818.000	CONTRACTUAL SERVICES	28,559	85,478	246,774	250,000	250,000	250,000
590-538-820.000	ELECTRICAL CONTRACTOR	9,169	15,000	13,246	17,500	20,000	20,000
590-538-924.000	SEWER LINE IMPROVEMENTS	308,837	349,170				
590-538-924.100	UTILITY METER REPLACEMENTS			113,550	100,000	10,000	10,000
590-538-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	2,814	4,996	4,051	4,996	5,000	5,000
590-538-943.000	RENTAL CITY EQUIPMENT	110,000	336,000	11,194	10,000	10,000	10,000
590-538-955.000	MISCELLANEOUS	91					
590-538-960.000	EDUCATION AND TRAINING	2,824	1,030	410	1,030	3,000	3,000
Totals for dept 538 - UTIL - TRANSMISSION		821,170	1,479,444	759,137	874,672	681,569	766,569
Dept 539 - UTIL - RENTENTION BASIN							
590-539-706.000	OVERTIME	1,584	6,090	4,565	6,000	691	691
590-539-711.100	FICA	95	180	266	372		
590-539-716.300	EMPLOYEE HEALTH CONTRIBUTION	(43)	110	(216)	(290)	(300)	(300)
590-539-717.000	EMPLOYEE LIFE INSURANCE			1	5		
590-539-718.000	EMPLOYEE RETIREMENT			33	30		
590-539-721.000	DENTAL INSURANCE		847				
590-539-722.000	OPTICAL INSURANCE		212				
590-539-751.000	MOTOR FUEL & LUBES-VEHICLES		6,400				
590-539-776.000	SMALL TOOLS & SHOP SUPPLIES	1,386	4,854	4,721	6,000	5,000	5,000
590-539-779.000	REPAIR & REPLACEMENT PARTS	8,441	30,000	715	10,000	30,000	30,000
590-539-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,600				
590-539-818.000	CONTRACTUAL SERVICES	8,310	50,000	33,614	50,000	50,000	50,000
590-539-820.000	ELECTRICAL CONTRACTOR	12,381	10,000	12,669	17,000	20,000	20,000
590-539-921.000	ELECTRIC	70,769	52,273	64,782	88,000	75,000	75,000
590-539-924.000	SEWER LINE IMPROVEMENTS	(20,433)					
590-539-933.000	EQUIPMENT MAIN-SERV AGREEMENTS		989		989		
590-539-943.000	RENTAL CITY EQUIPMENT		16,000			16,000	16,000
Totals for dept 539 - UTIL - RENTENTION BASIN		82,490	179,555	121,150	178,106	196,391	196,391
Dept 540 - UTIL - OPER OF PLANT							
590-540-702.000	SALARIES & WAGES	326,891	307,352	225,904	307,352	314,834	314,834
590-540-703.000	PART-TIME EMPLOYEE WAGES		12,300		2,500		
590-540-706.000	OVERTIME	45,581	39,863	21,013	30,000	40,210	40,210
590-540-708.000	SHIFT DIFFERENTIAL	1,791	2,665	802	1,200		
590-540-710.000	LONGEVITY	5,270	4,200	4,200	6,200	6,200	6,200
590-540-711.000	MEDICARE	5,841	5,119	4,046	5,035	5,272	5,272

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 540 - UTIL - OPER OF PLANT							
590-540-711.100	FICA	22,896	21,885	15,044	21,530	22,540	22,540
590-540-714.100	VAC/SICK PAYOUT AT RETIREMENT W/FI	(14,334)	17,275		17,275		
590-540-716.000	EMPLOYEE HEALTH INSURANCE		69,158		65,000		70,000
590-540-716.300	EMPLOYEE HEALTH CONTRIBUTION	(9,306)	(10,484)	(7,859)	(10,000)	(10,000)	(10,000)
590-540-716.400	PAYMENT IN LIEU OF HEALTH INS	1,500	1,500	1,500	1,500		
590-540-717.000	EMPLOYEE LIFE INSURANCE			94	194	504	504
590-540-718.000	EMPLOYEE RETIREMENT			4,266	12,600	44,683	44,683
590-540-721.000	DENTAL INSURANCE	6,014	6,089	3,347	4,080	3,128	3,128
590-540-722.000	OPTICAL INSURANCE	1,028	1,009	649	866	826	826
590-540-725.100	UNIFORM ALLOWANCE	2,339	1,395	1,395	2,500	2,500	2,500
590-540-728.000	OFFICE SUPPLIES	3,147	4,000	2,728	3,000	2,000	2,000
590-540-743.000	CHEMICALS	24,419	25,000	27,273	18,000	25,000	25,000
590-540-745.000	WELDING SUPPLIES	2,815	2,000	1,443	2,000	2,000	2,000
590-540-746.000	LAUNDRY & DRY CLEANING	4,061	4,635	2,867	4,000	5,000	5,000
590-540-749.000	TEST & TESTING SUPPLIES	11,771	10,300	3,837	10,000	10,000	10,000
590-540-751.000	MOTOR FUEL & LUBES-VEHICLES		9,200	6,252	9,200	9,200	9,200
590-540-761.000	MEDICAL SUPPLIES	29					
590-540-776.000	SMALL TOOLS & SHOP SUPPLIES	164	18,140	16,879	25,000	30,000	30,000
590-540-777.000	CUSTODIAL SUPPLIES-BUILDING	921					
590-540-779.000	REPAIR & REPLACEMENT PARTS	87,320	106,182	48,048	90,000	60,000	60,000
590-540-784.000	REP PARTS/MAINT-AUTO & CON EQU		2,300				
590-540-785.000	LUMBER AND HARDWARE	315					
590-540-786.000	PLUMBING SUPPLIES	791					
590-540-787.000	ELECTRICAL SUPPLIES	26,109					
590-540-793.000	SAFETY SUPPLIES	8,937					
590-540-803.000	MEMBERSHIP AND DUES	3,641	3,490	2,565	3,500	3,200	3,200
590-540-817.000	CONSULTANT FEES	13,877	48,449	5,560	10,000	10,000	10,000
590-540-818.000	CONTRACTUAL SERVICES	206,352	689,909	734,135	750,000	650,000	650,000
590-540-820.000	ELECTRICAL CONTRACTOR	47,165	20,000	1,485			
590-540-821.000	SLUDGE DISPOSAL	302,012	145,000	142,344	300,000	300,000	300,000
590-540-822.000	GRIT DISPOSAL	181,539	250,000	256,836	350,000	250,000	250,000
590-540-824.000	EXTERMINATING SERVICE	789		148	375		
590-540-831.000	TESTING FEE-STATE OF MI	3,000	6,480	3,750	3,000	15,000	15,000
590-540-904.000	PRINTING AND BINDING	1,100		199	750		
590-540-921.000	ELECTRIC	302,615	334,750	234,190	310,000	300,000	300,000
590-540-923.000	HEAT	51,747	35,020	7,526	22,000	50,000	50,000
590-540-924.000	SEWER FACILITY IMPROVEMENTS		21,450	21,270	21,270	30,000	30,000
590-540-931.000	BUILDING MAINTENANCE	18,060	5,150	1,365	1,200	5,000	5,000
590-540-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	12,820	17,210	9,168	17,000	8,000	8,000
590-540-943.000	RENTAL CITY EQUIPMENT		23,000	6,488	12,500	10,000	10,000
590-540-955.000	MISCELLANEOUS	148					
590-540-960.000	EDUCATION AND TRAINING	2,209	2,000	1,242	2,000	3,000	3,000
Totals for dept 540 - UTIL - OPER OF PLANT		1,713,384	2,262,991	1,811,999	2,432,627	2,208,097	2,278,097
Dept 902 - CAPITAL OUTLAY							
590-902-974.000	LAND & STREET IMPROVEMENT(S)			6,778		200,000	200,000
590-902-976.000	BLDG ADDITIONS & IMPROVEMENTS		264,000	274,326	275,000	2,355,000	330,000
590-902-977.002	EQUIPMENT REPLACEMENT			23,380			
590-902-978.000	UTILITY METERS			984,845	900,000		10,000
590-902-981.000	FURNITURE / BLDG EQUIP			223			
590-902-982.000	MACHINERY AND EQUIPMENT		1,584,500	923,430	1,513,500	3,735,000	1,350,000
590-902-983.000	OFFICE EQUIPMENT			20			
590-902-985.000	VEHICLES					450,000	162,500
590-902-988.000	SEWER LINE IMPROVEMENTS		815,000	169,372	815,000	1,965,785	1,578,585
590-902-988.100	LINE CLEANING/TELEVISING		233,007	99,559	223,007	200,000	200,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 902 - CAPITAL OUTLAY							
590-902-989.100	2024 CWSRF PROJECT		7,760,000	3,622,237	7,760,000		
590-902-989.600	DOWNTOWN REVITALIZATION PROJECT		621,454	296	621,454		
Totals for dept 902 - CAPITAL OUTLAY			11,277,961	6,104,466	12,107,961	8,905,785	3,831,085
Dept 906 - DEBT SERVICE							
590-906-991.001	PRINCIPAL-COMB SEWER OVERFLOW		65,000		65,000	385,000	385,000
590-906-993.000	INTEREST	12,555	151,447	36,823	151,447	164,911	164,911
590-906-994.000	BOND ISSUANCE COSTS - CWSRF	1,000		1,000	1,000		
Totals for dept 906 - DEBT SERVICE		13,555	216,447	37,823	217,447	549,911	549,911
Dept 966 - TRANSFERS OUT							
590-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	23,200	23,200	23,200	23,200	23,200	23,200
Totals for dept 966 - TRANSFERS OUT		23,200	23,200	23,200	23,200	23,200	23,200
Dept 999 - TRANSFER/CONTRIBUTIONS							
590-999-969.736	CONTRIBUTION TO OPEB	152,251	133,900	130,629	133,900	191,728	191,728
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		152,251	133,900	130,629	133,900	191,728	191,728
TOTAL APPROPRIATIONS		4,381,259	18,351,335	13,840,189	20,470,325	13,293,603	8,428,903
NET OF REVENUES/APPROPRIATIONS - FUND 590		2,427,602	(1,803,720)	(3,898,376)	(3,428,878)	(6,473,775)	1,075,107
BEGINNING FUND BALANCE		27,717,146	30,144,749	30,144,749	30,144,749	26,715,871	26,715,871
ENDING FUND BALANCE		30,144,748	28,341,029	26,246,373	26,715,871	20,242,096	27,790,978

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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 charges for service.

Fiscal Year 2026 Budget Highlights:

- Revenues are projected to increase by nearly $900,000 from fiscal year 2025, most of which will come from an increase in the commodity water rate.
- In order to support the requested capital projects, $5,000,000 of new debt will need to be issued in order to support the planned projects in fiscal year 2027-2029.
- $3.2 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, pickup truck replacement
    - M-3 Watermain replacement
    - North and South main watermain replacement
    - 1-ton dump truck (split with sewer fund)
- 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 budget as a $10,000,000 revenue (split between $2.1M of State of Michigan ARPA allocation and $7.8M of DWSRF bond proceeds) and $10,000,000 of capital outlay. 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).

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
591-000-445.100	PENALTY/INTEREST	109,991	91,800	90,887	110,000	91,800	91,800
591-000-502.003	FEDERAL GRANT - HUD		280,000		280,000		
591-000-522.000	FEDERAL GRANT - ARPA		5,000,000	3,366,088	5,000,000		2,149,520
591-000-541.000	STATE GRANT	1,435					7,850,480
591-000-541.200	STATE GRANT - EGLE/DWAM DRINKING W	244,474		36,549	36,549		
591-000-642.101	RETAIL WATER-COMMODITY CHG	2,538,161	3,149,799	2,183,677	3,280,000	3,149,799	4,000,000
591-000-642.103	CROSS CONNECTION PROGRAM CHG	15,696	22,660	11,220	16,000	22,660	22,660
591-000-642.104	MISCELLANEOUS WATER SALES	39,394	51,500	36,165	43,000	51,500	51,500
591-000-642.105	RETAIL WATER-FIXED CHG	1,198,511	1,200,000	927,601	1,200,000	1,200,000	1,200,000
591-000-665.000	INTEREST EARNINGS	123,252	115,000	61,036	76,000	80,600	76,000
591-000-684.000	MISCELLANEOUS	24,370	32,445	25,034	32,445	32,445	32,445
591-000-696.000	BOND PROCEEDS						5,000,000
Totals for dept 000 - REVENUE		4,295,284	9,943,204	6,738,257	10,073,994	4,628,804	20,474,405
TOTAL ESTIMATED REVENUES		4,295,284	9,943,204	6,738,257	10,073,994	4,628,804	20,474,405
APPROPRIATIONS							
Dept 537 - UTIL -SUPV & OVERHEAD							
591-537-702.000	SALARIES & WAGES	16,173	20,541	15,455	20,541	21,054	21,054
591-537-702.441	DPS LABOR		17,694				
591-537-711.000	MEDICARE	280	558	224	298	306	306
591-537-711.100	FICA	1,003	2,386	958	1,274	1,306	1,306
591-537-716.000	EMPLOYEE HEALTH INSURANCE	209,645	8,794	173,862	45,200	286,031	66,031
591-537-716.300	EMPLOYEE HEALTH CONTRIBUTION		(53)				
591-537-717.000	EMPLOYEE LIFE INSURANCE	993	2,224	633	700	57	57
591-537-718.000	EMPLOYEE RETIREMENT	60,224	53,148	36,989	73,500	2,596	2,596
591-537-720.000	OPEB LIABILITY	(362,495)					
591-537-720.100	PENSION EXPENSE - GASB 68	(59,808)					
591-537-721.000	DENTAL INSURANCE	871	972	304	387	332	332
591-537-722.000	OPTICAL INSURANCE	241	159	45	75	76	76
591-537-723.000	WORKER'S COMPENSATION	10,273	10,500	11,181	11,181	12,000	12,000
591-537-730.000	POSTAGE	14,116	12,360	9,998	13,150	15,000	15,000
591-537-808.000	INDEPENDENT AUDIT	9,776	9,330	9,244	9,244	15,300	15,300
591-537-817.000	CONSULTANT FEES	6,217	5,000		5,000	5,000	5,000
591-537-818.000	CONTRACTUAL SERVICES	30,651	50,000	40,385	40,000	50,000	50,000
591-537-826.000	LEGAL FEES /CLAIMS	2,969	1,030		1,030	2,500	2,500
591-537-832.000	LIABILITY INSURANCE	93,977	117,420	117,348	117,348	120,000	120,000
591-537-901.000	ADVERTISING	983		1,931	1,931		
591-537-965.101	ADMINISTRATIVE CHG-GENL FUND	65,000	175,000	43,750	175,000		210,000
591-537-968.000	DEPRECIATION	540,290					
Totals for dept 537 - UTIL -SUPV & OVERHEAD		641,379	487,063	462,307	515,859	531,558	521,558
Dept 538 - UTIL - TRANSMISSION							
591-538-702.000	SALARIES & WAGES	281,630	293,051	235,156	303,000	329,004	329,004
591-538-706.000	OVERTIME	28,164	18,092	22,687	27,700	24,856	24,856
591-538-711.000	MEDICARE	4,156	4,403	3,553	4,795	5,048	5,048
591-538-711.100	FICA	18,649	19,723	15,346	20,503	21,583	21,583
591-538-716.000	EMPLOYEE HEALTH INSURANCE		103,197		100,000		120,000
591-538-716.300	EMPLOYEE HEALTH CONTRIBUTION	(4,515)	(6,460)	(5,424)	(6,600)	(6,600)	(6,600)
591-538-716.400	PAYMENT IN LIEU OF HEALTH INS					1,500	1,500
591-538-717.000	EMPLOYEE LIFE INSURANCE			122	250	527	527
591-538-718.000	EMPLOYEE RETIREMENT			4,984	13,500	42,769	42,769
591-538-719.000	ICMA - CITY CONTRIBUTION	277	290	223	290	290	290
591-538-721.000	DENTAL INSURANCE	5,926	6,943	3,724	4,710	4,136	4,136

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 538 - UTIL - TRANSMISSION							
591-538-722.000	OPTICAL INSURANCE	948	1,144	752	982	967	967
591-538-725.100	UNIFORM ALLOWANCE	850	1,030	761	1,030	1,200	1,200
591-538-746.000	LAUNDRY & DRY CLEANING	3,467	3,266	3,960	4,300	3,500	3,500
591-538-751.000	MOTOR FUEL & LUBES-VEHICLES	5,399	38,000	10,830	17,000	10,000	10,000
591-538-776.000	SMALL TOOLS & SHOP SUPPLIES	23,913	13,860	15,717	17,000	15,000	15,000
591-538-782.000	ROAD MAINT-MATERIAL & SUPPLIES	2,659	10,000				
591-538-784.000	REP PARTS/MAINT-AUTO & CON EQU		9,500				
591-538-785.000	LUMBER AND HARDWARE	1,065					
591-538-789.000	WATER PIPE & FITTINGS	8,564	25,000	42,302	47,000	75,000	75,000
591-538-791.000	METER PARTS	1,654	5,000		1,500		
591-538-793.000	SAFETY SUPPLIES	1,912					
591-538-803.000	MEMBERSHIP AND DUES	6,432	10,378	10,377	10,377	20,000	20,000
591-538-818.000	CONTRACTUAL SERVICES	186,451	200,000	305,751	300,000	300,000	300,000
591-538-902.007	FY24 UNIDENTIFIED NEEDS WTP		300,000				
591-538-904.000	PRINTING AND BINDING		2,650	6,722	6,722	3,000	3,000
591-538-924.000	WATER SYSTEM IMPROVEMENTS	15,459					
591-538-924.100	UTILITY METER REPLACEMENTS	22,111		96,528	100,000		
591-538-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	925	975	975	975	1,000	1,000
591-538-943.000	RENTAL CITY EQUIPMENT	65,000	95,000	11,194	10,000	10,000	10,000
591-538-955.000	MISCELLANEOUS	216	500	219	500	500	500
591-538-960.000	EDUCATION AND TRAINING	4,290	1,545	332	1,545	5,000	5,000
591-538-986.006	FY25 WATER MAIN REPLACEMENTS		1,000,000	295,217	1,055,000		
591-538-986.007	FY25 REPLACE CRITICAL GATE VALVES		200,000		200,000		
Totals for dept 538 - UTIL - TRANSMISSION		685,602	2,357,087	1,082,008	2,242,079	868,280	988,280
Dept 540 - UTIL - OPER OF PLANT							
591-540-702.000	SALARIES & WAGES	321,110	302,340	252,209	328,000	314,193	314,193
591-540-706.000	OVERTIME	20,667	24,152	15,463	20,370	19,894	19,894
591-540-708.000	SHIFT DIFFERENTIAL	3,857	4,100	3,057	4,100		
591-540-710.000	LONGEVITY	2,800	3,150	3,150	3,150	3,450	3,450
591-540-711.000	MEDICARE	4,873	4,800	3,810	5,156	4,885	4,885
591-540-711.100	FICA	20,775	20,522	16,251	22,048	20,887	20,887
591-540-714.100	VAC/SICK PAYOUT AT RETIREMENT W/FI	5,728	18,700		18,700		
591-540-716.000	EMPLOYEE HEALTH INSURANCE		88,732		85,000		100,000
591-540-716.300	EMPLOYEE HEALTH CONTRIBUTION	(15,432)	(3,068)	(13,343)	(17,200)	(17,200)	(17,200)
591-540-717.000	EMPLOYEE LIFE INSURANCE			134	271	550	550
591-540-718.000	EMPLOYEE RETIREMENT			4,162	11,700	40,910	40,910
591-540-719.000	ICMA - CITY CONTRIBUTION	2,075	2,048	1,575	2,170	2,048	2,048
591-540-721.000	DENTAL INSURANCE	5,452	5,760	4,168	5,412	4,981	4,981
591-540-722.000	OPTICAL INSURANCE	1,000	959	808	1,092	1,137	1,137
591-540-729.000	BOOKS, MAGAZINES & PERIODICALS	800	10	10	800		
591-540-743.000	CHEMICALS	124,651	113,301	109,675	150,000	125,000	125,000
591-540-746.000	LAUNDRY & DRY CLEANING	4,672	4,326	3,497	4,326	5,000	5,000
591-540-747.000	EXTINGUISHER RECHARGES	632					
591-540-749.000	TEST & TESTING SUPPLIES	35,809	47,813	30,008	25,000	60,000	60,000
591-540-751.000	MOTOR FUEL & LUBES-VEHICLES		8,000	1,599	2,000	2,000	2,000
591-540-776.000	SMALL TOOLS & SHOP SUPPLIES	4,077	10,098	6,421	9,000	15,000	15,000
591-540-777.000	CUSTODIAL SUPPLIES-BUILDING	1,450					
591-540-779.000	REPAIR & REPLACEMENT PARTS	33,691	21,514	8,351	15,000	50,000	50,000
591-540-784.000	REP PARTS/MAINT-AUTO & CON EQU		2,000				
591-540-786.000	PLUMBING SUPPLIES	421					
591-540-787.000	ELECTRICAL SUPPLIES	8,669					
591-540-793.000	SAFETY SUPPLIES	1,151					
591-540-803.000	MEMBERSHIP AND DUES	1,095	1,648		1,648		
591-540-818.000	CONTRACTUAL SERVICES	126,207	156,900	41,044	120,000	150,000	150,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
Dept 540 - UTIL - OPER OF PLANT							
591-540-820.000	ELECTRICAL CONTRACTOR	9,636	15,000	8,399			
591-540-831.000	TESTING FEE-STATE OF MI	7,078	7,210		7,210	8,000	8,000
591-540-853.000	TELEPHONE	1,457	1,211	964	1,335	1,500	1,500
591-540-921.000	ELECTRIC	166,916	159,650	129,538	195,000	175,000	175,000
591-540-923.000	HEAT	18,428	28,000	14,666	18,500	20,000	20,000
591-540-924.000	WATER PLANT IMPROVEMENTS	3,680	25,000		25,000	25,000	25,000
591-540-925.000	SANITATION	366					
591-540-931.000	BUILDING MAINTENANCE	2,240	1,000	1,154	1,800	2,000	2,000
591-540-933.000	EQUIPMENT MAIN-SERV AGREEMENTS	4,777	8,163	6,905	5,000	5,000	5,000
591-540-943.000	RENTAL CITY EQUIPMENT		20,600	267	5,000	5,000	5,000
591-540-960.000	EDUCATION AND TRAINING	3,641	3,090	1,006	3,090	3,000	3,000
Totals for dept 540 - UTIL - OPER OF PLANT		934,449	1,106,729	654,948	1,079,678	1,047,235	1,147,235
Dept 902 - CAPITAL OUTLAY							
591-902-974.000	LAND & STREET IMPROVEMENT(S)			10,384			
591-902-976.000	BLDG ADDITIONS & IMPROVEMENTS		200,000	151,725	200,000	500,000	100,000
591-902-978.000	UTILITY METERS		984,000	1,067,296	975,000	10,000	10,000
591-902-980.000	HYDRANTS					100,000	
591-902-982.000	MACHINERY AND EQUIPMENT		321,000	59,157	308,500	100,000	100,000
591-902-982.200	MINOR EQUIPMENT PURCHASES					1,000	1,000
591-902-983.000	OFFICE EQUIPMENT			94	94		
591-902-985.000	VEHICLES					700,000	162,500
591-902-988.000	WATER LINE IMPROVEMENTS		69,800	240,347		3,902,440	2,910,000
591-902-989.500	WATER PLANT CONVERSON		5,000,000	2,363,290	5,000,000	10,000,000	10,000,000
591-902-989.600	DOWNTOWN REVITALIZATION PROJECT		441,066	208	441,066		
Totals for dept 902 - CAPITAL OUTLAY			7,015,866	3,892,501	6,924,660	15,313,440	13,283,500
Dept 906 - DEBT SERVICE							
591-906-991.002	PRINCIPAL WATER IMPROVEMENT		240,000		240,000	245,000	245,000
591-906-993.000	INTEREST	19,429	276,648	15,711	15,711	10,612	10,612
Totals for dept 906 - DEBT SERVICE		19,429	516,648	15,711	255,711	255,612	255,612
Dept 966 - TRANSFERS OUT							
591-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	38,500	38,500	38,500	38,500	38,500	38,500
Totals for dept 966 - TRANSFERS OUT		38,500	38,500	38,500	38,500	38,500	38,500
Dept 999 - TRANSFER/CONTRIBUTIONS							
591-999-969.736	CONTRIBUTION TO OPEB	114,743	190,550	86,197	190,550	113,555	113,555
Totals for dept 999 - TRANSFER/CONTRIBUTIONS		114,743	190,550	86,197	190,550	113,555	113,555
TOTAL APPROPRIATIONS		2,434,102	11,712,443	6,232,172	11,247,037	18,168,180	16,348,240
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,861,182	(1,769,239)	506,085	(1,173,043)	(13,539,376)	4,126,165
BEGINNING FUND BALANCE		9,545,156	11,406,344	11,406,344	11,406,344	10,233,301	10,233,301
ENDING FUND BALANCE		11,406,338	9,637,105	11,912,429	10,233,301	(3,306,075)	14,359,466

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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 2026 Budget Highlights:

The Rubbish fund is projected to receive a total of $1,209,650 in revenues for FY 2026. Some revenue highlights are as follows:

- The largest revenue source, Sanitation Sales, is projected to increase 2.1% to $980,000 in FY 2026.
- Property taxes are also projected to increase by 2% for real property at $125,000 and personal property at $7,900.
- Interest earnings are projected to be around $72,400, which is lower than FY 25 projected.

The Rubbish fund's FY 2026 expenditures are projected to be $1,178,222. Significant expenditures relate to the following activities:

- Contractual services represent 72% of the budgeted expenditures. This line item is projected to increase slightly to $860,000.
- Wages and fringes are around 11% of the budgeted expenditures.

The Rubbish fund's fund balance is projected to be $395,360 at the end of FY 2026.

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
596-000-402.000	CURRENT REAL PROPERTY TAX	113,423	119,100	113,577	121,272	125,000	125,000
596-000-410.000	PERSONAL PROPERTY TAX	7,249	7,710	6,790	7,000	7,900	7,900
596-000-445.100	PENALTY/INTEREST	5,673	4,570				
596-000-573.000	LOCAL COMMUNITY STABILIZATION	16,712	6,950	6,499	7,000	7,150	7,150
596-000-642.106	SANITATION SALES	975,161	997,240	903,245	958,938	980,000	980,000
596-000-642.108	SALE OF RECYCLABLES	2,470	2,500	1,444		2,500	2,500
596-000-665.000	INTEREST EARNINGS	59,943	39,900	54,231	75,000	72,400	72,400
596-000-676.000	REIMBURSEMENT OF EXPENDITURES	4,940	4,200	4,734	5,000	4,700	4,700
596-000-676.250	REIMBURSEMENT - DDA	10,567	10,000	1,779	2,500	10,000	10,000
Totals for dept 000 - REVENUE		1,196,138	1,192,170	1,092,299	1,176,710	1,209,650	1,209,650
TOTAL ESTIMATED REVENUES		1,196,138	1,192,170	1,092,299	1,176,710	1,209,650	1,209,650
APPROPRIATIONS							
Dept 521 - SANITATION SYSTEM							
596-521-702.000	SALARIES & WAGES	81,262	69,504	54,157	70,521	70,158	70,158
596-521-702.441	DPS LABOR		11,796				
596-521-706.000	OVERTIME	15,282	2,353	6,871	9,925	13,125	13,125
596-521-711.000	MEDICARE	1,085	1,327	891	1,166	1,122	1,122
596-521-711.100	FICA	5,195	5,671	3,734	4,988	4,797	4,797
596-521-716.000	EMPLOYEE HEALTH INSURANCE	9,870	23,880	18,940	25,150	29,955	29,955
596-521-716.300	EMPLOYEE HEALTH CONTRIBUTION	(1,647)	(1,400)	(1,234)	(1,650)	(1,650)	(1,650)
596-521-717.000	EMPLOYEE LIFE INSURANCE	161	180	163	230	123	123
596-521-718.000	EMPLOYEE RETIREMENT	7,582	7,400	5,472	9,358	9,422	9,422
596-521-719.000	ICMA - CITY CONTRIBUTION	554	580	446	580	580	580
596-521-720.000	OPEB LIABILITY	124,630					
596-521-720.100	PENSION EXPENSE - GASB 68	(11,865)					
596-521-721.000	DENTAL INSURANCE	1,427	1,970	1,064	1,350	1,143	1,143
596-521-722.000	OPTICAL INSURANCE	274	322	199	265	262	262
596-521-723.000	WORKER'S COMPENSATION	1,274	1,500	1,316	1,316	1,500	1,500
596-521-751.000	MOTOR FUEL & LUBES-VEHICLES		4,000				
596-521-776.000	SMALL TOOLS & SHOP SUPPLIES		200		200	200	200
596-521-776.001	LEAF BAGS	1,915	2,000	2,168	3,500	4,000	4,000
596-521-776.002	BIN &CONTAINER REPLACEMENTS	690	6,000		1,000	6,000	6,000
596-521-784.000	REP PARTS/MAINT-AUTO & CON EQU		1,000		1,000		
596-521-808.000	INDEPENDENT AUDIT	622	735	600	600	700	700
596-521-818.000	CONTRACTUAL SERVICES	846,658	830,000	529,321	830,000	860,000	860,000
596-521-823.000	LAND FILL CHARGES	8,120	12,000	4,450	12,000	12,000	12,000
596-521-826.000	LEGAL FEES (ATTORNEY)	26,292	44,000	10,022	15,000	20,000	20,000
596-521-827.000	YARD WASTE AND COMPOSTING	20,671	22,000	12,977	24,000	26,000	26,000
596-521-828.000	METHANE TESTING	64,686	80,000	69,180	80,000	80,000	80,000
596-521-832.000	LIABILITY INSURANCE	826	1,605		1,605		
596-521-943.000	RENTAL CITY EQUIPMENT	10,000	5,000			10,000	10,000
596-521-965.101	ADMINISTRATIVE CHG-EQUIPMENT	15,000	25,000	6,250	25,000		26,000
596-521-968.000	DEPRECIATION	263					
Totals for dept 521 - SANITATION SYSTEM		1,230,827	1,158,623	726,987	1,117,104	1,149,437	1,175,437
Dept 966 - TRANSFERS OUT							
596-966-995.736	TRANSFER OPEB CORRECTIVE ACTION PI	1,000	1,000	1,000	1,000	1,000	1,000
Totals for dept 966 - TRANSFERS OUT		1,000	1,000	1,000	1,000	1,000	1,000
Dept 999 - TRANSFER/CONTRIBUTIONS							
596-999-969.736	CONTRIBUTION TO OPEB					1,785	1,785
Totals for dept 999 - TRANSFER/CONTRIBUTIONS						1,785	1,785

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 PROJECTED ACTIVITY	2025-26 DEPT. BUDGET	2025-26 MANAGER BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		1,231,827	1,159,623	727,987	1,118,104	1,152,222	1,178,222
NET OF REVENUES/APPROPRIATIONS - FUND 596		(35,689)	32,547	364,312	58,606	57,428	31,428
	BEGINNING FUND BALANCE	341,013	305,326	305,326	305,326	363,932	363,932
	ENDING FUND BALANCE	305,324	337,873	669,638	363,932	421,360	395,360