



City of

*Tecumseh*

Michigan



# 2024-2025 BUDGET

## ELECTED OFFICIALS

*Mayor* - Jackson Baker

*Mayor Pro Tem* - Vicki Riddle

*Council Members:*

Brent Gnodtke ♦ Gary Naugle ♦ Brian Radant

Austin See ♦ Ron Wimple

*Innovative • Timeless • Inviting*

**City of Tecumseh  
Operating Budget  
Fiscal Year 2024-2025**

**Table of Contents**

<b>Index</b>	<b>TAB</b>
Introduction and Budget Resolution	
Description of Funds, General Fund and All Other Funds	<b>A</b>
Budget Summary by Fund	
2024– 2025 Debt Information and Reserved/Designated Funds	<b>B</b>
Personnel Cost Information	<b>C</b>
<b>Budget Detail</b>	<b>D</b>

<b><u>Fund # / Description</u></b>	<b>Page #</b>
<b><u>101 General Fund</u></b>	<b><u>Page # (of 30)</u></b>
101-### Revenues	1
101-101 General Government	9
101-172 City Manager	12
101-215 City Clerk	13
101-253 City Treasurer	14
101-257 City Assessor	15
101-261 Other General Government	16
101-262 Elections	18
101-265 Building & Grounds	19
101-266 City Attorney	20
101-301 Police Department	21
101-336 Emergency Services Department	22
101-441 Public Works	24
101-567 Cemetery Department	26
101-751 Parks & Recreation	28
101-965 Other Financing (Transfers Out)	30
 <b><u>All Other Funds</u></b>	 <b><u>Page # (of 37)</u></b>
151 Perpetual Care Fund	1
155 Herrick Endowment Fund	2
202 Major Streets	3
203 Local Streets	4
223 Public Act 48 Fund	5
243 Tecumseh Brownfield Redevelopment Authority	6
244 Economic Development Fund	7
245 Municipal Purchase Fund	8
246 DDA Public Art Fund	9
248 Tecumseh Downtown Development Authority (DDA)	10
249 Development Services Fund	11
250 Tecumseh LDFA	13
251 Adrian-Tecumseh LDFA/Smart Zone	14
270 Tecumseh Area Historical Museum	15

272 Tecumseh Center for the Arts	16
274 Market on Evans Project	19
275 Tree Fund	20
276 Visit Lenawee Campaign Fund	21
277 Memorial Day Parade Fund	22
278 Bicentennial Fund	23
356 2020 Unlimited Tax General Obligation Bond (Debt Service Fund)	24
375 CIP Bond Fund (Debt Service Fund)	25
420 Capital Improvement Fund	26
465 2020 Unlimited Tax GOB Construction Fund	28
590 Wastewater Fund	29
591 Water Fund	32
661 Equipment Maintenance Fund	34
705 Central Business Association (CBA)	35
731 Employees Retirement Fund	36
805 Special Assessment Capital Project Fund	37

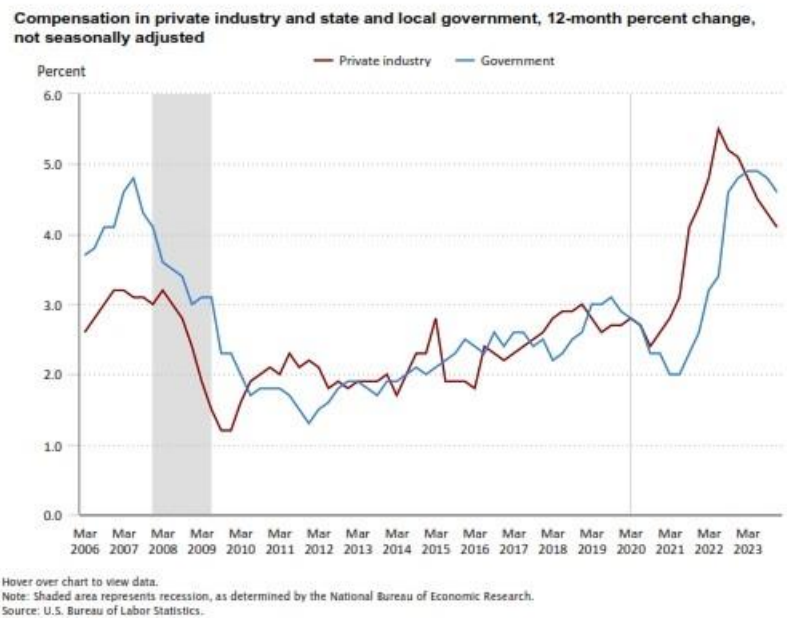
# City of Tecumseh Operating Budget Fiscal Year 2024-2025

## Introduction

The City of Tecumseh operates on a set of financial controls that are established by State Law (Uniform Budgeting and Accounting Act – PA 2 of 1968) and detailed in the City Charter. All local governments are required to prepare and administer an annual balanced budget. How well the City has performed in administering the budget is then reviewed at the end of the fiscal year by an independent auditor. The City has a long track record of excellence in budgeting and financial management. Tecumseh has repeatedly received the GFOA Certificate of Achievement for Excellence in Financial Reporting, and its financial bond rating is one of the highest provided by the rating agencies. Like any good business, we like to plan ahead in order to maintain a financially sound and stable city.

## Recent Budget Challenges

In the aftermath of the COVID-19 pandemic, federal stimulus programs, supply chain interruptions, and labor shortages; there has been significant ongoing inflation in several segments of the economy throughout 2022, 2023 and into 2024. Initially these increases were seen in supplies & equipment costs. Now, the inflationary pressures are hitting personnel wages and benefits. For example, the City's health insurance rates went up 12% for 2023 and 7% for 2024. According to the US Bureau of Labor Statistics, wage increases peaked at nearly 6% for 2023, and continue to rise at above historical rates.



## Headlee and Proposal A Combined Impacts

The City and other governmental entities are having difficulty keeping up with wage increases in the private sector. Due to the Headlee Amendment and Proposal A, these high rates of inflation are *NOT* reflected in the allowable increases in property taxable values, which always lag behind with property assessments and are capped at 5% per year, or the rate of inflation, whichever is *LESS*. Inflation began to cool in 2023, and is headed for a more moderate rate in 2024. Nevertheless, the City is still catching up following a 40-year high increase of 6.8% in 2022. Therefore, increases in costs have outpaced more modest increases in revenues. The federal assistance as a result of the COVID-19 crisis did temporarily offset these inflationary losses, which reduced the impact in the short term, but this lag effected has created budget challenges going forward.

The residential real estate market remains strong, which has buoyed property tax revenues, but rising interest rates are starting to slow that growth. Looming in the next few years, after COVID relief funds are expended, is

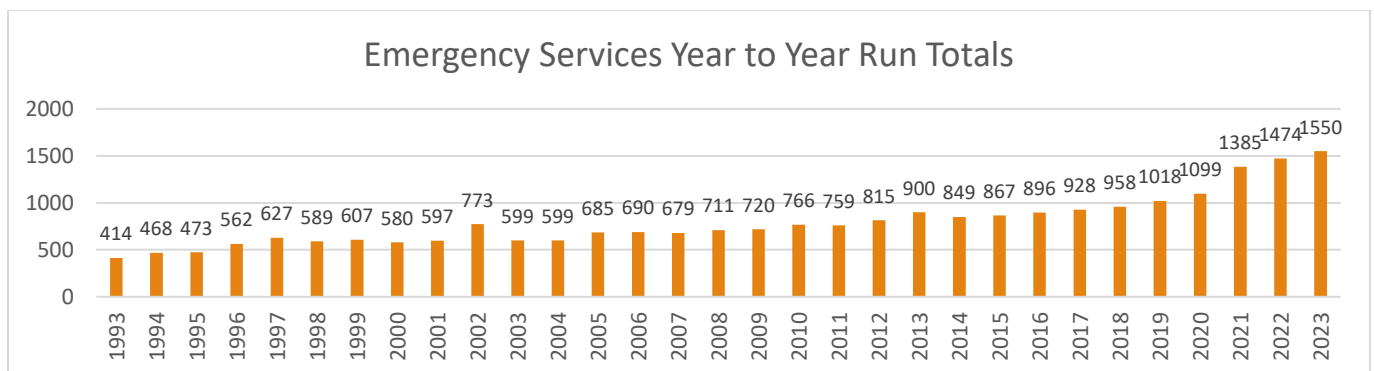
## City of Tecumseh Operating Budget Fiscal Year 2024-2025

the challenge across the State of Michigan of how local governments are funded. While there are recognized problems, the State Legislature has failed to reach agreement on how to deal with these pending revenue shortfalls. Examples include the stagnant Statutory State Shared Revenue and repeated failures to address road funding. Over time, the City has implemented several expenditure reductions and made changes to staffing levels to achieve a balanced budget. The on-going issue in Michigan, namely that municipal revenue increases have not kept up with inflation, will hamper the City’s efforts to address escalating costs. While the threat of a recession is now minimal, higher interest rates are slowing property tax revenues and sales tax revenues passed through from the State. City Administration continues to monitor these challenges and budget conservatively to hedge for the slowdown in revenues.

Nevertheless, City Administration does not want to sidestep needed capital improvements to our facilities and replacement of capital equipment. With this in mind, ALL of the federal relief funding has been directed toward capital improvement projects. Additionally, this budget continues to include significant transfers from the General Fund to Local Streets, the Capital Improvement Fund, and the Equipment Maintenance Fund. This has allowed the City to make significant strides in upgrading our City facilities and equipment. Over the next few years with slowing revenues relative to costs, the City will need to also slow our capital expenditures.

### Leading Budget Challenges in 2024-2025

- Both of the City’s Collective Bargaining Agreements (CBA’s) with the union represented staff will expire at the end of June 2024. It is likely that the bargaining units will request significant increases in wages and/or benefits due to the current labor environment.
- The additional road millage that the City has utilized to supplement the shortfall in state gas tax revenues will expire at the end of 2024. To continue the needed level of investment to maintain our roads in “good” condition, this millage will need to be renewed.
- Part-Time staffing, which the City relies heavily on in several departments is also becoming more challenging in terms of available people and wage rates. The City has increased these rates and looked at other options like partial benefits through “3/4 Time” positions, but this increases costs to sustain the same level of services.
- EMS / Fire Fighters (Currently Hybrid w/ “Paid-on-Call” Shift Work), similar other part time positions, are becoming harder to attract and sustain. At the same time, the City has seen significant increases in calls for service due to shifts in demographics (exp. aging population) and family dispersion (exp. adult children do not live in the same community). This challenge will continue to grow over the next decade.



**City of Tecumseh**  
**Operating Budget Fiscal Year 2024-2025**

*How the Budget is Structured*

The City's budget has two main components: General Fund and Non-General Funds. In order to fully understand how the City finances its projects and programs, it is important to know the difference.

*General Fund (101)*

Taxpayer dollars are deposited in the General Fund, along with state shared revenue (from sales and use taxes), franchise fees, business license fees, interest income, and miscellaneous revenues and interest on cash balances. This portion of the budget is comprised largely of discretionary funds, since the City Council and City Manager can allocate the funds to programs and services in any area. In other words, there are few restrictions on how these resources may be allocated. General fund dollars are used to support essential such City services as police, fire, elections, and parks, as well as planning, community development and administrative support services.

*All Other Funds*

Often referred to as dedicated funds, the non-discretionary funds include Enterprise Funds such as Wastewater and Water rates, grants and donations, contract revenues, and other revenues specifically dedicated for a particular purpose. For example, building or inspection fees may only be used to support the delivery of those specific services. Similarly, City road millage and state and federal transportation funds can only be utilized for transportation projects or programs.

**Budget Process**

*Recommended Budget*

In accordance with the City Charter, Section 8.2 Budget procedures, the City Manager shall prepare and submit to the Council on the third Monday in April, a recommended budget including the following information:

- (a) Detailed estimates with his supporting explanations of all proposed expenditures for each department, office, and agency of the city, and for the court, showing the expenditures for corresponding items for the last preceding fiscal year in full, and for the current fiscal year to March first and estimated expenditures for the balance of the current fiscal year;
- (b) Statements of the bonded and other indebtedness of the city, if any, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- (c) Detailed estimates of all anticipated revenues of the city from sources other than taxes with a comparative statement of the amounts received by the city from each of the same or similar sources for the last preceding fiscal year in full, and for the current fiscal year to March first, and estimated revenues for the balance of the current fiscal year;
- (d) A statement of the estimated balance or deficit for the end of the current fiscal year;
- (e) An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues which, together with any available unappropriated surplus and any revenues from other sources, will be necessary to meet the proposed expenditures; and
- (f) Such other supporting information as the council may request.

**City of Tecumseh  
Operating Budget Fiscal Year 2024-2025**

*Budget Review and Adoption*

The next step in the budget process is to place the recommended budget on file for the public to review and set the date for the required public hearing (Michigan Public Act 43 of 1963), which has been scheduled for the first City Council meeting in May: Monday, May 6, 2024 at 7:35 PM. The Council may then choose to adopt the budget at that same meeting following the public hearing. In accordance with the City Charter, Section 8.4 Adoption of the budget, the budget must be approved by the City Council no later than the second Monday in May (May 13, 2024).

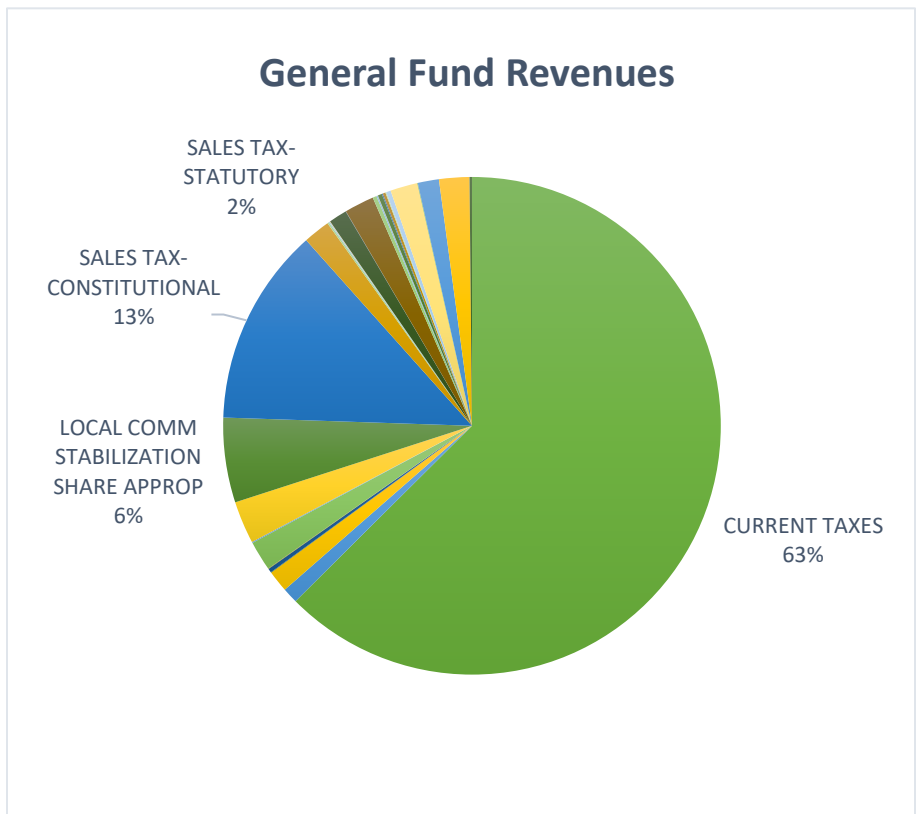
*Annual Financial Report and Audit*

The City of Tecumseh publishes within six months of the close of each fiscal year a complete set of financial statement presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

**Highlights for Fiscal Year 2024-25**

*Revenues*

- Moderate increases in Current Taxes and General Fund Revenues as a result of the State allowed inflation rate of 5% in Taxable Values under Proposal A. Residential property values continue to grow and sales have allowed some “uncappings,” but there is a small Headlee Amendment millage rate roll-back for 2024.
- Total General Fund Revenues of **\$7,446,517** which is **3.4% decrease** compared to FY 2023-24, primarily due to a reduction in other revenue sources such as federal grants related to the ARPA. The City also budgets conservatively for revenues due to the fact many inputs are outside the City’s control (Exp. State sales tax).



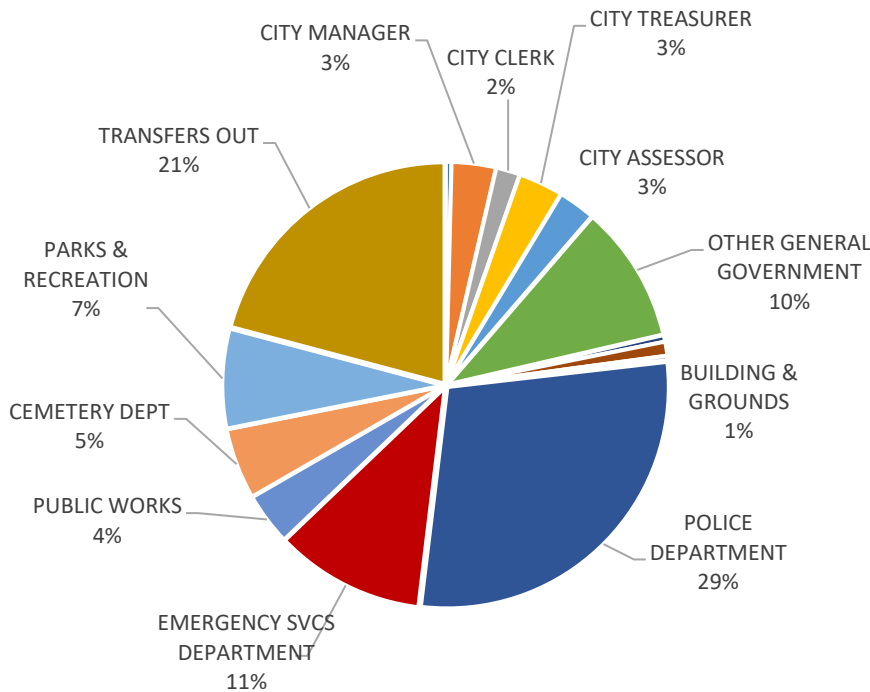
**City of Tecumseh  
Operating Budget Fiscal Year 2024-2025**

- Revenues are expected to remain relatively flat due to higher interest rates slowing home sales and the combined effects of Proposal A and Headlee.
- Small growth in Constitutional State Shared Revenues and small growth in the Local Community Stabilization Share which is the State Personal Property Tax replacement. More recent increases in these revenue sources have helped offset inflationary increases in costs. Planned use of the City’s remaining American Rescue Plan Act (ARPA) funds to support the designated Capital Improvement Plan projects.

*Appropriations / Expenditures*

- Total General Fund Appropriations of **\$7,978,265** which is flat at a **0.1% decrease** from FY 2023-24 (Amended). While there have been significant increases in some costs, particularly related to personnel expenses (wages & benefits), the total expenditures is flat due to a reduction in capital project spending. The Recommended Budget will result in a moderate “**deficit**” of **\$531,748**, which can be absorbed by the City’s strong fund balance position. Because a significant portion of the overage is in one-time increases and/or capital projects, at this time, it does not indicate a structural deficit concern.

**General Fund Expenditures**



- The budget reflects the fairly significant inflationary increases in supplies, and equipment which occurred in fiscal years 2022-23 and 2023-24, which has moderated in early 2024.
- Average increase in wages of 5%, subject to expiring collective bargaining agreements, which has increased appropriations in all department budgets. Due to inflation and labor shortages, wages will be increasing at a faster rate in the near term, and the City will need to continue to address its wages to keep pace with labor market realities.

**City of Tecumseh**  
**Operating Budget Fiscal Year 2024-2025**

- **Increase of 13%** or **\$135,500** in budgeted contributions to the Employees' Retirement System spread across departments due to negative investments return in 2022 (*actuarial determined contribution*) and growing wages on which this benefit is based. Pending changes in the actuarial assumptions (Investment Returns and Mortality Tables) and growing Final Average Compensation due to on-going wage pressures will likely continue to push contributions up faster over the next few years.
- Recurring increases in budgeted health insurance costs due to an average of **7%** or **~\$56,888 increase** in 2024 premiums, and a similar increase expected in 2025.
- **Larger increase (10.2%)** in the Clerk's Department to handle staffing for the new election requirements including early voting.
- Implementation of the increased shift work in the Emergency Services Department, leading to a larger increase in Part-Time payroll, resulting in an overall Department **increase of 9.2%** or **\$73,307**.
- Significant **increase of 53%** or **\$105,556** in the General Fund portion of the Department of Public Works, due to inability to "charge back" all the increases to the Major (202) and Local (203) Street Funds. A larger portion of the Major and Local Street funds are also going to contracted work related to our bridge rehabilitation, reducing what is available for in-house work.
- Recurring transfers from the General Fund ("Transfers Out") to other City Funds (exp. Local Streets, Developmental Services, Economic Development, Equipment Maintenance Fund, Capital Improvement Program, Civic Auditorium (TCA), and debt funds); including on-going financing of equipment upgrades through the Equipment Maintenance Fund.
- **17.6%** or **\$356,686 reduction** in Transfers Out (101-965) of the General Fund largely due to fewer capital projects related to the ARPA funds.
- Small increases in the Wastewater and Water Funds revenues, with recommended **rate increases equating to a 4% average** based on the current rate study. These increases are necessary to cover operational cost increases and ensure the City can meet its debt obligations for the past capital improvements, as well as planned projects.



**RESOLUTION**  
**BUDGET AND PROPERTY TAX MILLAGE RATE ADOPTION**  
**FISCAL YEAR 2024-2025**

At a Regular Meeting of the City Council of the City of Tecumseh held on the 6th day of May, 2024 in City Council Chambers at 309 E. Chicago Boulevard, Tecumseh, Michigan.

**Whereas**, the Tecumseh City Charter provide that the Tecumseh City Council shall, by resolution, not later than the second Monday in May, adopt a budget of the City for the next fiscal year and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal operating purposes subject to the limitations contained in Section 9.1 of said Charter, and

**Whereas**, a notice of the budget and the public hearing was published on April 18, 2024 and a public hearing was held on May 6, 2024, at 7:35 p.m. in accordance with provisions of Section 8.3 of the Charter and Public Act No. 43 of the Public Acts of Michigan, 1963; and

**Whereas**, the City Manager has prepared and submitted to the Council a balanced budget for Fiscal Year 2024-2025 in accordance with the appropriate state and federal regulations, and local Charter provisions;

**Therefore, Be It Resolved**, that the appropriations for the Fiscal Year commencing July 1, 2024 and ending June 30, 2025 are hereby authorized on a functional basis for the General Fund and on a Fund Basis for other funds, as follows:

**BUDGET SUMMARY INFORMATION**

**GENERAL FUND EXPENDITURES (General Operating Purposes)**

---

City Council	31,342
City Manager	257,166
City Clerk	139,080
City Treasurer	259,773
City Assessor	216,435
Other General Government	799,942
Elections	38,000
Building & Grounds	66,750
Attorney	25,000
Police Department	2,303,923
Emergency Services Department	872,230
Public Works	304,754
Cemetery Department	413,099
Parks & Recreation	586,256
<b>Total</b>	<b>6,313,750</b>
Transfers Out (to Other Funds)	1,664,515
<b>Total General Fund Expenditures</b>	<b>7,978,265</b>

---

**EXPENDITURES - OTHER GOVERNMENT FUNDS/ENTERPRISE FUNDS**

---

Perpetual Care Fund	5,065
Herrick Endowment Fund	66,950
Major Street Fund	1,185,151
Local Street Fund	564,280
Public Act 48 Fund	70,000
Tecumseh Brownfield Redevelopment Authority	25,512
Economic Development Fund	320,673
Municipal Purchase Fund	14,000
DDA Public Art Fund	23,300
Downtown Development Authority (DDA)	323,403
Development Services Fund	309,781
Tecumseh Local Development Finance Authority (LDFA)	1,500
Adrian-Tecumseh Local Development Finance Authority	198,500
Tecumseh Area Historical Museum	600
Tecumseh Center for the Arts	461,337
Market on Evans	1,500
Tree Fund	500
Visit Lenawee Campaign Fund	-
Memorial Day Parade Fund	3,500
Bicentennial Fund	30,500
2020 Unlimited Tax Gen. Obligation Bond	515,559
Capital Improvement Bond	314,175
Capital Improvement Fund	1,527,250
Wastewater Fund	2,178,237
Water Fund	1,092,082
Equipment Maintenance Fund	610,974
Central Business Association	81,650
Employees Retirement Fund	2,293,232
Special Assessment Capital Project Fund	56,000

**Total All Other Funds Expenditures** **12,275,211**

---

**Be It Further Resolved that the Estimated Revenues for the 2024-2025 Fiscal Year are:**

**GENERAL FUND REVENUES (General Operating Purposes)**

---

Property Taxes	4,857,702
Franchise Fees	143,770
Other Federal Grants	205,418
Local Community Stabilization Share	409,875
State Shared Revenue - Constitutional	958,019

State Shared Revenue - Statutory	129,779
Fire Service Contract (Tecumseh Township)	87,725
Interest Income	162,570
Police Department (SRO/Canine - TPS)	131,915
Cemetery Department	102,235
Parks & Recreation	146,435
Transfers In	12,500
All Other	117,574

---

<b>Total General Fund Revenue</b>	<b>7,465,517</b>
-----------------------------------	------------------

---

**REVENUES - OTHER GOVERNMENT/ENTERPRISE FUNDS**

---

Perpetual Care Fund	43,900
Herrick Endowment Fund	85,000
Major Street Fund	937,953
Local Street Fund	603,540
Public Act 48 Fund	39,000
Tecumseh Brownfield Redevelopment Authority	20,295
Economic Development Fund	321,090
Municipal Purchase Fund	14,500
DDA Public Art Fund	24,000
Downtown Development Authority (DDA)	288,575
Development Services Fund	314,700
Tecumseh Local Development Finance Authority (LDFA)	-
Adrian-Tecumseh Local Development Finance Authority	269,564
Tecumseh Area Historical Museum	1,500
Tecumseh Center for the Arts	456,200
Market on Evans	1,500
Tree Fund	-
Visit Lenawee Campaign Fund	-
Memorial Day Parade Fund	3,500
Bicentennial Fund	1,000
2020 Unlimited Tax Gen. Obligation Bond	515,559
Capital Improvement Bond	314,175
Capital Improvement Fund	1,214,000
Wastewater Fund	1,637,937
Water Fund	1,054,296
Equipment Maintenance Fund	596,600
Central Business Association	81,650
Employees Retirement Fund	2,786,775
Special Assessment Capital Project Fund	56,000

---

<b>Total All Other Funds Revenue</b>	<b>11,682,809</b>
--------------------------------------	-------------------

---

**Be it Further Resolved**, that as authorized under Chapter 9 of the Charter of the City of Tecumseh, the Council does hereby determine that there shall be levied upon the real and personal property in the City of Tecumseh, a general ad valorem tax rate of **13.9183 mills** for General Operating purposes (Administration, Elections, Police Emergency Services, Cemetery, Parks and Recreation, Rubbish and other uses), for the Fiscal Year 2024-2025; and

Be it Further Resolved, that the total number of mills to be levied for the 2024-2025 Fiscal Year will be **13.9183** for General Operations.

The foregoing preamble and resolution was offered by Councilperson [NAME] and supported by Councilperson [NAME].

YES:

NO:

**RESOLUTION DECLARED ADOPTED**

**DATED: [DATE]**

---

Jackson L. Baker -Mayor

---

Tonya A. Miller - Clerk

# TAB A

## Descriptions of Funds

## Descriptions of Funds

Budget (Fund) Description – For the purposes of this document, Fund and Budget will be interchanged.

**General Fund / GF (101)** – This is the budget that includes the typical municipal operations; including administration, police, fire, parks and cemetery. This budget is funded primarily by property tax. When we talk about millage rates, we are talking about the General Fund.

**Perpetual Care Fund (151)** – Funds collected and set aside for long term maintenance of the Brookside Cemetery. These are designated funds and can only be used for long-term Cemetery maintenance costs and projects.

**Herrick Endowment Fund (155)** – This Fund was created a several years ago to track contributions and budget for capital improvement projects at the Tecumseh Center for the Arts. The seed money for the Fund was donated by the Herrick Foundation. Unfortunately, significant additional contributions have not developed.

**Major (202) & Local (203) Streets Funds** – These funds are used to budget for all Major or Local street repairs and maintenance. Revenues for these funds are derived from the GF and from the State of Michigan Highway Tax (a.k.a. Gas Tax).

**Public Act 48 (223)** – This fund is used to contribute to work in the right-of-way (ROW). The State of Michigan provides funding through fees paid by telecommunication providers. The funds can only be used in the ROW, and are commonly used for curb & gutter and sidewalk work.

**Tecumseh Brownfield Redevelopment Authority Fund (243)** – Created to manage brownfield redevelopment projects within the City. Revenue is from the Tax Increment Financing (TIF) capture on the designated brownfield sites.

**Economic Development Fund (244)** – This fund supports the economic development efforts of the City, including economic development and marketing staff. Revenues are derived from the GF and grants.

**Municipal Purchase Fund (245)** – This fund was created when the City purchased the Business & Technology Park. The fund is now used for City-wide marketing efforts and to promote the Business & Technology Park. Revenue is from various sources, including the GF and rent from farming the Park.

**DDA Public Art Fund (246)** – This Downtown Development Authority (DDA) fund manages revenues and expenses associated with the Art Trail Tecumseh program.

**Downtown Development Authority / DDA (248)** – This fund supports the DDA and is technically independent of the GF. However, City staff works closely with the DDA Board

## Descriptions of Funds

and there are several “joint projects” with funding from both the DDA and GF. Revenues are derived from tax increment financing (TIF) from properties within the District.

**Development Services Fund (249)** – This fund is used to budget for building inspection services and planning services. The revenue for this fund is derived from permit fees, with a contribution from the GF for non-permit related work such as code enforcement.

**Tecumseh LDFA (250)** – Fund created to track property tax captures for the Local Development Finance Authority (LDFA) related to the Tecumseh Business and Technology Campus development. Revenue is from the Tax Increment Financing (TIF) capture on the LDFA district properties.

**Adrian-Tecumseh LDFA (251)** – Fund used for the financial aspects of the Joint Local Development Finance Authority (LDFA) / Smart Zone with the City of Adrian. Revenue is from the Tax Increment Financing (TIF) capture on the LDFA district properties. The City of Tecumseh serves as the fiscal agent for this joint LDFA.

**Tecumseh Areas Historical Museum (270)** – This Fund was established to manage City support for the Historical Museum. The City owns the building and property in which the Museum operates and therefore has responsibility to jointly manage the facility.

**Tecumseh Center for the Arts / TCA (272)** – This fund budgets for the operations and maintenance of the Tecumseh Center for the Arts. Revenues are derived from operations and donations, with a significant annual transfer from the GF.

**Market on Evans (274)** – This fund was created to track the donations and expenditures for development of the Market on Evans. It is now utilized to track expenditures and on-going support from the City GF.

**Tree Fund (275)** – This fund was created to separately account for donations and expenses for tree planting in the City.

**Visit Lenawee Fund (276)** – Contributions and payments for Tecumseh’s Co-Marketing campaign coordinated by Visit Lenawee are managed through this fund.

**Memorial Day Parade Fund (277)** – This Fund was created to budget the annual Memorial Day Parade. Revenues are derived from the GF and from donations.

**Bicentennial Fund (278)** - This fund was created to separately account for donations and expenses for the Bicentennial Celebration which will occur in 2024 and the City is helping coordinate.

## Descriptions of Funds

**2020 Unlimited Tax General Obligation Bond (365)** – This bond is utilized to track the tax revenues and on-going bond payments related to the City Road Bond. The bonds will be paid off after 5-years (FY 2025-26).

**CIP Bond Fund (375)** – Fund to manage bond payments for the capital improvement bonds sold in 2021 and utilized to pay for several capital projects. The revenue into this debt service fund is generated through transfers from the General Fund.

**Capital Improvement Fund /CIP (420)** – This budget is funded primarily by the GF and is used to account for capital projects and equipment purchases of the GF over \$10,000.

**Wastewater Fund (590)** – A separate “enterprise fund” to manage all expenses and revenues of the waste water operations.

**Water Fund (591)** – A separate “enterprise fund” to manage all expenses and revenues of the water operations.

**Equipment Maintenance Fund (661)** – This fund supports most of the non-police and fire equipment in the City. Revenues are derived from rental rates that are charged when the equipment is used. This fund is also used to purchase large equipment.

**Central Business Association /CBA (705)** - This Fund was created at the request of the CBA, that the City serve as its fiduciary. As the fiduciary, the City must establish a budget for the CBA and track their transactions.

**Employees Retirement Fund (731)** – Fund set up to manage the City and Employee contributions to the City’s Retirement System, as well as investment gains and/or losses. Current employee contributions and retiree benefits are processed through this fund.

**Special Assessment Fund (805)** – This fund supports the City’s Sidewalk Replacement Program. Revenues are derived from the GF and from the resident’s portion of the sidewalks replaced.

DEPARTMENT	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
Fund: 101 GENERAL FUND					
ESTIMATED REVENUES					
000.000	GENERAL	6,781,401	7,281,646	7,050,932	(3.17)
301.000	GENERAL	289	115,844	131,915	13.87
336.000	EMERGENCY SVCS DEPARTMENT	3,544	0	0	0.00
441.000	PUBLIC WORKS	3,663	2,500	2,500	0.00
567.000	CEMETERY DEPT	128,976	121,060	102,235	(15.55)
751.000	PARKS & RECREATION	170,297	148,892	146,435	(1.65)
964.000	OTHER FINANCING SOURCES	11,000	41,344	12,500	(69.77)
	TOTAL ESTIMATED REVENUES	<u>7,099,170</u>	<u>7,711,286</u>	<u>7,446,517</u>	<u>(3.43)</u>
APPROPRIATIONS					
101.000	CITY COUNCIL	1,785,281	26,777	31,342	17.05
172.000	CITY MANAGER	0	244,311	257,166	5.26
215.000	CITY CLERK	0	126,186	139,080	10.22
253.000	CITY TREASURER	0	254,613	259,773	2.03
257.000	CITY ASSESSOR	0	202,439	216,435	6.91
261.000	OTHER GENERAL GOVERNMENT	0	846,185	799,942	(5.46)
262.000	ELECTIONS	0	61,769	38,000	(38.48)
265.000	BUILDING & GROUNDS	0	90,322	66,750	(26.10)
266.000	ATTORNEY	0	29,500	25,000	(15.25)
301.000	POLICE DEPARTMENT	1,931,106	2,161,382	2,303,923	6.59
336.000	EMERGENCY SVCS DEPARTMENT	795,762	798,923	872,230	9.18
441.000	PUBLIC WORKS	127,611	199,198	304,754	52.99
567.000	CEMETERY DEPT	276,775	329,636	413,099	25.32
751.000	PARKS & RECREATION	579,300	579,315	586,256	1.20
965.000	OTHER FINANCING SOURCES	1,331,100	2,019,700	1,664,515	(17.59)
	TOTAL APPROPRIATIONS	<u>6,826,935</u>	<u>7,970,256</u>	<u>7,978,265</u>	<u>0.10</u>
NET OF REVENUES/APPROPRIATIONS - FUND 101		<u>272,235</u>	<u>(258,970)</u>	<u>(531,748)</u>	<u>105.33</u>

FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
Fund: 151 PERPETUAL CARE FUND					
	TOTAL ESTIMATED REVENUES	39,068	38,108	43,900	15.20
	TOTAL APPROPRIATIONS	5,854	5,065	5,065	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 151	33,214	33,043	38,835	17.53
Fund: 155 HERRICK ENDOWMENT FUND (TCA)					
	TOTAL ESTIMATED REVENUES	91,628	85,000	85,000	0.00
	TOTAL APPROPRIATIONS	64,505	65,000	66,950	3.00
	NET OF REVENUES/APPROPRIATIONS - FUND 155	27,123	20,000	18,050	(9.75)
Fund: 202 MAJOR ST & TRUNKLINE FUND					
	TOTAL ESTIMATED REVENUES	889,943	1,013,980	937,953	(7.50)
	TOTAL APPROPRIATIONS	1,000,405	1,313,780	1,185,151	(9.79)
	NET OF REVENUES/APPROPRIATIONS - FUND 202	(110,462)	(299,800)	(247,198)	(17.55)
Fund: 203 LOCAL ST FUND					
	TOTAL ESTIMATED REVENUES	538,865	564,216	603,540	6.97
	TOTAL APPROPRIATIONS	575,911	602,960	564,280	(6.42)
	NET OF REVENUES/APPROPRIATIONS - FUND 203	(37,046)	(38,744)	39,260	(201.33)
Fund: 223 PUBLIC ACT 48 FUND					
	TOTAL ESTIMATED REVENUES	40,897	37,000	39,000	5.41
	TOTAL APPROPRIATIONS	25,000	35,000	70,000	100.00
	NET OF REVENUES/APPROPRIATIONS - FUND 223	15,897	2,000	(31,000)	(1,650.00)
Fund: 243 TEC BROWNFIELD REDEV AUTH FUND					
	TOTAL ESTIMATED REVENUES	29,853	17,268	20,295	17.53
	TOTAL APPROPRIATIONS	10,167	71,311	25,512	(64.22)
	NET OF REVENUES/APPROPRIATIONS - FUND 243	19,686	(54,043)	(5,217)	(90.35)
Fund: 244 ECONOMIC DEVELOPMENT FUND					
	TOTAL ESTIMATED REVENUES	252,811	325,000	321,090	(1.20)
	TOTAL APPROPRIATIONS	234,184	326,000	320,673	(1.63)
	NET OF REVENUES/APPROPRIATIONS - FUND 244	18,627	(1,000)	417	(141.70)
Fund: 245 MUNICIPAL PURCHASE FUND					
	TOTAL ESTIMATED REVENUES	19,642	18,975	14,500	(23.58)
	TOTAL APPROPRIATIONS	11,387	16,270	14,000	(13.95)
	NET OF REVENUES/APPROPRIATIONS - FUND 245	8,255	2,705	500	(81.52)
Fund: 246 DDA PUBLIC ART FUND					
	TOTAL ESTIMATED REVENUES	23,449	23,000	24,000	4.35
	TOTAL APPROPRIATIONS	17,297	23,000	23,300	1.30
	NET OF REVENUES/APPROPRIATIONS - FUND 246	6,152	0	700	0.00
Fund: 248 TECUMSEH DDA					
	TOTAL ESTIMATED REVENUES	279,911	277,484	288,575	4.00
	TOTAL APPROPRIATIONS	195,148	185,601	323,403	74.25
	NET OF REVENUES/APPROPRIATIONS - FUND 248	84,763	91,883	(34,828)	(137.90)
Fund: 249 DEVELOPMENT SERVICES FUND					
	TOTAL ESTIMATED REVENUES	306,514	309,700	314,700	1.61
	TOTAL APPROPRIATIONS	305,595	295,980	309,781	4.66
	NET OF REVENUES/APPROPRIATIONS - FUND 249	919	13,720	4,919	(64.15)
Fund: 250 TEC LOCAL DEVP FINANCE AUTH					
	TOTAL ESTIMATED REVENUES	53,882	25,015	0	(100.00)
	TOTAL APPROPRIATIONS	1,500	77,712	1,500	(98.07)
	NET OF REVENUES/APPROPRIATIONS - FUND 250	52,382	(52,697)	(1,500)	(97.15)
Fund: 251 ADRIAN-TEC LOC DEVP FINANCE AUTH FUND					
	TOTAL ESTIMATED REVENUES	210,165	202,596	269,564	33.05
	TOTAL APPROPRIATIONS	31,766	176,330	198,500	12.57
	NET OF REVENUES/APPROPRIATIONS - FUND 251	178,399	26,266	71,064	170.56
Fund: 270 TECUMSEH AREA HISTORICAL MUSEUM					
	TOTAL ESTIMATED REVENUES	726	2,700	1,500	(44.44)
	TOTAL APPROPRIATIONS	684	2,700	600	(77.78)
	NET OF REVENUES/APPROPRIATIONS - FUND 270	42	0	900	0.00
Fund: 272 TECUMSEH CENTER FOR THE ARTS					
	TOTAL ESTIMATED REVENUES	447,588	436,307	456,200	4.56
	TOTAL APPROPRIATIONS	458,004	457,524	461,337	0.83
	NET OF REVENUES/APPROPRIATIONS - FUND 272	(10,416)	(21,217)	(5,137)	(75.79)
Fund: 274 MARKET ON EVANS PROJECT					
	TOTAL ESTIMATED REVENUES	16,036	1,500	1,500	0.00

FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
Fund: 274	MARKET ON EVANS PROJECT				
	TOTAL APPROPRIATIONS	7,063	1,500	1,500	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 274	8,973	0	0	0.00
Fund: 275	TREE FUND				
	TOTAL ESTIMATED REVENUES	841	0	0	0.00
	TOTAL APPROPRIATIONS	1,584	1,000	500	(50.00)
	NET OF REVENUES/APPROPRIATIONS - FUND 275	(743)	(1,000)	(500)	(50.00)
Fund: 276	VISIT LENAWEЕ CAMPAIGN FUND				
	TOTAL ESTIMATED REVENUES	6,465	0	0	0.00
	TOTAL APPROPRIATIONS	5,529	0	0	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 276	936	0	0	0.00
Fund: 277	MEMORIAL DAY PARADE FUND				
	TOTAL ESTIMATED REVENUES	4,581	4,000	3,500	(12.50)
	TOTAL APPROPRIATIONS	3,257	3,500	3,500	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 277	1,324	500	0	(100.00)
Fund: 278	BICENTENNIAL FUND				
	TOTAL ESTIMATED REVENUES	2,007	70,500	1,000	(98.58)
	TOTAL APPROPRIATIONS	0	57,500	30,500	(46.96)
	NET OF REVENUES/APPROPRIATIONS - FUND 278	2,007	13,000	(29,500)	(326.92)
Fund: 365	2020 UNLIMITED TAX GEN OBLIGATION BOND				
	TOTAL ESTIMATED REVENUES	524,508	516,064	515,559	(0.10)
	TOTAL APPROPRIATIONS	515,974	516,064	515,559	(0.10)
	NET OF REVENUES/APPROPRIATIONS - FUND 365	8,534	0	0	0.00
Fund: 375	CAPITAL IMPROVEMENT BOND				
	TOTAL ESTIMATED REVENUES	313,204	316,150	314,175	(0.62)
	TOTAL APPROPRIATIONS	312,900	316,150	314,175	(0.62)
	NET OF REVENUES/APPROPRIATIONS - FUND 375	304	0	0	0.00
Fund: 420	CAPITAL IMPROVEMENT FUND				
	TOTAL ESTIMATED REVENUES	317,478	1,359,500	1,214,000	(10.70)
	TOTAL APPROPRIATIONS	548,885	1,813,515	1,527,250	(15.79)
	NET OF REVENUES/APPROPRIATIONS - FUND 420	(231,407)	(454,015)	(313,250)	(31.00)
Fund: 465	2020 UNLIMIT TAX GOB CONSTRUCTION FUND				
	TOTAL ESTIMATED REVENUES	205	285	0	(100.00)
	TOTAL APPROPRIATIONS	0	8,750	0	(100.00)
	NET OF REVENUES/APPROPRIATIONS - FUND 465	205	(8,465)	0	(100.00)
Fund: 590	WASTEWATER FUND				
	TOTAL ESTIMATED REVENUES	1,561,892	1,593,636	1,637,937	2.78
	TOTAL APPROPRIATIONS	1,655,255	2,114,343	2,178,237	3.02
	NET OF REVENUES/APPROPRIATIONS - FUND 590	(93,363)	(520,707)	(540,300)	3.76
Fund: 591	WATER FUND				
	TOTAL ESTIMATED REVENUES	966,358	995,255	1,054,296	5.93
	TOTAL APPROPRIATIONS	837,263	985,155	1,092,082	10.85
	NET OF REVENUES/APPROPRIATIONS - FUND 591	129,095	10,100	(37,786)	(474.12)
Fund: 661	EQUIPMENT MTCE FUND				
	TOTAL ESTIMATED REVENUES	637,111	626,560	596,600	(4.78)
	TOTAL APPROPRIATIONS	386,925	495,114	610,974	23.40
	NET OF REVENUES/APPROPRIATIONS - FUND 661	250,186	131,446	(14,374)	(110.94)
Fund: 705	CENTRAL BUSINESS ASSOCIATION				
	TOTAL ESTIMATED REVENUES	0	0	81,650	0.00
	TOTAL APPROPRIATIONS	0	0	81,650	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 705	0	0	0	0.00
Fund: 731	EMPLOYEES RETIREMENT FUND				
	TOTAL ESTIMATED REVENUES	3,115,904	2,621,247	2,786,775	6.31
	TOTAL APPROPRIATIONS	2,101,588	2,162,253	2,293,232	6.06
	NET OF REVENUES/APPROPRIATIONS - FUND 731	1,014,316	458,994	493,543	7.53
Fund: 805	SPECIAL ASSESSMENT CAPITAL PROJECT FUND				
	TOTAL ESTIMATED REVENUES	14,505	63,700	56,000	(12.09)
	TOTAL APPROPRIATIONS	297	59,640	56,000	(6.10)
	NET OF REVENUES/APPROPRIATIONS - FUND 805	14,208	4,060	0	(100.00)
	ESTIMATED REVENUES - ALL FUNDS	10,706,037	11,544,746	11,682,809	17.55
	APPROPRIATIONS - ALL FUNDS	9,313,927	12,188,717	12,275,211	(17.55)

FUNCTION	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,392,110	(643,971)	(592,402)	

# TAB B

2024-2025 Debt Information

OUTSTANDING DEBT-6/30/25

<b>Fire Truck-Act 99</b>	Matures 08/01/25
Balance 6/30/24	\$117,043.34
8/1/24 principal payment	-\$57,713.68
8/1/24 interest payment	\$3,277.21
Balance 6/30/25	\$59,329.66

<b>GapVax Sewer Truck-Act 99</b>	Matures 01/25/26
Balance 6/30/24	\$74,855.37
1/15/25 principal payment	-\$37,003.28
1/15/25 interest payment	\$1,712.32
Balance 6/30/25	\$37,852.09

<b>2020 Unlimited General Obligation Bond</b>	Matures 04/01/25
Balance 6/30/24	\$510,000.00
10/1/24 interest payment	\$2,779.50
4/1/25 interest payment	\$2,779.50
4/1/25 principal payment	-\$510,000.00
Balance 6/30/25	\$0.00

<b>2021 CIP Bond</b>	Matures 10/01/36
Balance 6/30/24	\$2,700,000.00
10/1/24 interest payment	\$41,350.00
10/1/24 principal payment	-\$235,000.00
4/1/25 interest payment	\$37,825.00
Balance 6/30/25	\$2,465,000.00

<b>Brownfield-MDEQ Loan</b>	Matures 10/01/38
Balance 6/30/24	\$546,860.26
5/15/25 principal payment	-\$51,095.47
5/15/25 interest payment	\$8,202.91
Balance 6/30/25	\$495,764.79

<b>WWTP - SRF's</b>	
<b>WWTP-Project #5281-01</b>	Matures 04/01/28
Balance 6/30/24	\$442,104.00
10/1/24 interest payment	\$3,592.10
4/1/25 interest payment	\$3,592.10
4/1/25 principal payment	-\$110,000.00
Balance 6/30/25	\$332,104.00
<b>WWTP-Project #5562-01</b>	Matures 10/01/34
Balance 6/30/24	\$133,954.00
10/1/24 interest payment	\$1,674.43
10/1/24 principal payment	-\$10,000.00
4/1/25 interest payment	\$1,549.43
Balance 6/30/25	\$123,954.00
<b>WWTP-Project #5657-01</b>	Matures 10/01/38
Balance 6/30/24	\$1,057,658.00
10/1/24 interest payment	\$10,576.58
10/1/24 principal payment	-\$60,000.00
4/1/25 interest payment	\$9,976.58
Balance 6/30/25	\$997,658.00
<b>WWTP-Project #5658-01</b>	Matures 10/01/40
Balance 6/30/24	\$639,862.00
10/1/24 interest payment	\$6,398.62
10/1/24 principal payment	-\$35,000.00
4/1/25 interest payment	\$6,048.62
Balance 6/30/25	\$604,862.00

Principal Balance due at 6/30/24	\$6,222,336.97
	\$6,222,336.97
Principal Payments FY 6/30/25	-\$1,105,812.43
Interest Payments FY 6/30/25	\$141,334.90
<b>Total Current Principal Balance at 6/30/25</b>	<b>\$5,116,524.54</b>

101-336.000-994.000	-\$57,713.68	Fire Truck Princ Pmt
101-336.000-996.000	\$3,277.21	Fire Truck Int Pmt
243-201.000-994.000	-\$51,095.47	Brownfield - MDEQ Loan Princ Pmt
243-201.000-996.000	\$8,202.91	Brownfield - MDEQ Loan Int Pmt
375-201.000-992.000	-\$235,000.00	2021 CIP Bond
375-201.000-996.000	\$79,175.00	2021 CIP Bond
365-201.000-992.000	-\$510,000.00	2020 Road Princ Pmt
365-201.000-996.000	\$5,559.00	2020 Road Int Pmt
590-000.000-300.000	-\$215,000.00	WW SRF Princ Pmt (Bal. sheet acct)
590-557.000-996.000	\$43,408.46	WW SRF Interest Pmt
590-557.000-994.000	-\$37,003.28	GapVax Princ Pmt
590-557.000-996.000	\$1,712.32	GapVax Int Pmt

Principal and interest payments-FYE 6/30/25 \$1,247,147.33

# TAB C

## Personnel Cost Information

**CITY OF TECUMSEH  
PERSONNEL EXPENSES**

2024/2025

**HEALTH**

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1563	

\*\*\*\*\*

<b>City Council</b>											
Mayor	Baker	\$4,620	\$353					\$10			\$4,984
Councilmember	Gnodtke	\$3,300	\$252					\$7			\$3,560
Councilmember	Naugle	\$3,300	\$252					\$7			\$3,560
Councilmember	Radant	\$3,300	\$252					\$7			\$3,560
Councilmember	Riddle	\$3,300	\$252					\$7			\$3,560
Councilmember	See	\$3,300	\$252					\$7			\$3,560
Councilmember	Wimple	\$3,300	\$252					\$7			\$3,560
<b>Total Mayor and Council</b>		<b>\$24,420</b>	<b>\$1,868</b>					<b>\$54</b>			<b>\$26,342</b>

<b>City Manager's Office</b>											
City Manager	Swallow	\$117,107	\$8,959	\$29,314		(\$5,760)	\$20,287	\$375	\$849	\$18,304	\$189,434
	Car Allowance	\$7,500									\$7,500
Assistant City Manager (10%)	Coker	\$10,828	\$828		\$1,111		\$16	\$123	\$79	\$1,692	\$14,677
Administrative Serv Coordinal	Frisch	\$50,461	\$3,860		\$9,067		\$156	\$91	\$366	\$7,887	\$71,888
<i>Allocation of ASC</i>											
	Econ Dev 50%	(\$25,231)	(\$1,930)		(\$4,534)		(\$78)	(\$45)	(\$183)	(\$3,944)	(\$35,944)
<b>Total City Manager's Office</b>		<b>\$160,665</b>	<b>\$11,717</b>	<b>\$29,314</b>	<b>\$5,644</b>	<b>(\$5,760)</b>	<b>\$20,380</b>	<b>\$544</b>	<b>\$1,111</b>	<b>\$23,940</b>	<b>\$247,555</b>

\$29,198

<b>Treasurer's Office</b>											
Treasurer	Peters	\$90,346	\$6,911	\$21,331			\$156	\$163	\$655	\$14,121	\$133,683
Account Clerk	Papworth	\$55,037	\$4,210	\$26,128		(\$5,099)	\$156	\$99	\$399	\$8,602	\$89,533
<b>Total Treasurer's Office</b>		<b>\$145,383</b>	<b>\$11,122</b>	<b>\$47,459</b>		<b>(\$5,099)</b>	<b>\$312</b>	<b>\$262</b>	<b>\$1,054</b>	<b>\$22,723</b>	<b>\$223,216</b>

\$42,361

**CITY OF TECUMSEH  
PERSONNEL EXPENSES**

2024/2025

**HEALTH**

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1563	

\*\*\*\*\*

<b>Clerk's Office</b>											
Clerk	Miller	\$81,375	\$6,225	\$24,488		(\$4,823)	\$156	\$146	\$590	\$12,719	\$120,877
Utility Billing/Dep. Clerk (10%)	Horn	\$6,375	\$488	\$158	\$1,111	(\$65)	\$16	\$11	\$46	\$996	\$9,136
<b>Total Clerk's Office</b>		<b>\$87,750</b>	<b>\$6,713</b>	<b>\$24,646</b>	<b>\$1,111</b>	<b>(\$4,888)</b>	<b>\$171</b>	<b>\$158</b>	<b>\$636</b>	<b>\$13,715</b>	<b>\$130,013</b>

\$20,868

<b>Assessor's Office</b>											
Assessor	Lacelle	\$89,810	\$6,870	\$24,488		(\$4,823)	\$156	\$287	\$651	\$65,058	\$182,499
Allocation of Assess. (25%)	Grubb	\$12,501	\$956		\$2,267		\$39	\$40	\$91	\$1,954	\$17,847
<b>Total Assessor's Office</b>		<b>\$102,311</b>	<b>\$7,827</b>	<b>\$24,488</b>	<b>\$2,267</b>	<b>(\$4,823)</b>	<b>\$195</b>	<b>\$327</b>	<b>\$742</b>	<b>\$67,012</b>	<b>\$200,346</b>

\$21,932

Overtime		\$1,000	\$77					\$3			\$1,080
<b>Total General Fund City Hall Wages &amp; Benefits</b>		<b>\$521,529</b>	<b>\$39,323</b>	<b>\$125,907</b>	<b>\$9,022</b>	<b>(\$20,570)</b>	<b>\$21,058</b>	<b>\$1,344</b>	<b>\$3,544</b>	<b>\$127,391</b>	<b>\$828,548</b>
<b>Total Payroll Based Benefits</b>		<b>\$688,243</b>	<b>Total Health Care Costs</b>		<b>\$114,359</b>		<b>Other</b>	<b>\$25,946</b>			

<b>Development Services Office</b>											
Director	Engle	\$78,719	\$6,022	\$26,128		(\$5,099)	\$156	\$252	\$571	\$12,304	\$119,053
Building Clerk	Grubb	\$50,003	\$3,825		\$9,067		\$156	\$160	\$363	\$7,815	\$71,389
<i>Allocation to Assessing Dept. (25%)</i>		<i>(\$12,501)</i>	<i>(\$956)</i>		<i>(\$2,267)</i>		<i>(\$39)</i>	<i>(\$40)</i>	<i>(\$91)</i>	<i>(\$1,954)</i>	<i>(\$17,847)</i>
<b>Sub-Total FT</b>		<b>\$116,221</b>	<b>\$8,891</b>	<b>\$26,128</b>	<b>\$6,800</b>	<b>(\$5,099)</b>	<b>\$273</b>	<b>\$372</b>	<b>\$843</b>	<b>\$18,165</b>	<b>\$172,595</b>

Part-Time Code Enf. Officer	Northrop	\$19,567	\$1,497					\$223			\$21,287
Building Inspector	Raymond	\$6,500	\$497					\$74			\$7,071
Electrical Inspector	Smith	\$25,200	\$1,928					\$81			\$27,208
Mechanical Inspector	Olszewski	\$31,500	\$2,410					\$101			\$34,011
Plumbing Inspector	Pate	\$14,175	\$1,084					\$45			\$15,305
<b>Sub-Total PT</b>		<b>\$96,942</b>	<b>\$7,416</b>					<b>\$524</b>			<b>\$104,882</b>

<b>Total Develop. Services</b>		<b>\$213,163</b>	<b>\$16,307</b>	<b>\$26,128</b>	<b>\$6,800</b>	<b>(\$5,099)</b>	<b>\$273</b>	<b>\$896</b>	<b>\$843</b>	<b>\$18,165</b>	<b>\$277,477</b>
<b>Total Payroll Based Benefits</b>		<b>\$247,635</b>	<b>Total Health Care Costs</b>		<b>\$27,830</b>		<b>Other</b>	<b>\$2,011</b>			

**CITY OF TECUMSEH  
PERSONNEL EXPENSES**

2024/2025

**HEALTH**

DEPARTMENT NAME	NAME	PROPOSED 24/25	SOCIAL SECURITY	DENTAL INSURANCE	INS BUYOUT	EMPLOYEE INS Cost	LIFE INS	WORKER'S COMP.	DISABILITY INS	RETIREMENT \$0.7244	TOTAL
INFLATION		1.050		6.0%			1.06		1.06	<b>\$0.1563</b>	

\*\*\*\*\*

<b>Police Department</b>											
Police Chief / Asst. City Mgr.	Coker	\$108,277	\$8,283		\$11,107		\$156	\$1,234	\$785	\$16,924	\$146,766
First Sergeant	Wright	\$84,843	\$6,490		\$11,107		\$156	\$967	\$615	\$61,460	\$165,639
Sergeant	Walsh	\$80,038	\$6,123		\$11,107		\$156	\$912	\$580	\$12,510	\$111,426
Sergeant	Owens	\$80,038	\$6,123		\$11,107		\$156	\$912	\$580	\$12,510	\$111,426
Sergeant	Spicer	\$77,688	\$5,943	\$21,331			\$156	\$886	\$563	\$12,143	\$118,710
Sergeant / SRO	Lambka	\$80,038	\$6,123	\$11,384		(\$2,232)	\$156	\$912	\$580	\$12,510	\$109,471
Officer / Detective	Ondrovick	\$77,605	\$5,937	\$31,879		(\$6,201)	\$156	\$885	\$563	\$12,130	\$122,953
Officer	Rodgers	\$73,237	\$5,603	\$29,314		(\$5,760)	\$156	\$835	\$531	\$53,053	\$156,968
Officer	Horn	\$73,237	\$5,603	\$29,314		(\$5,760)	\$156	\$835	\$531	\$53,053	\$156,968
Officer	Wolf	\$73,237	\$5,603	\$31,879		(\$6,201)	\$156	\$835	\$531	\$53,053	\$159,092
Officer	Gilbert	\$73,237	\$5,603		\$11,107		\$156	\$835	\$531	\$53,053	\$144,521
Officer	Escott	\$73,237	\$5,603	\$24,488		(\$4,823)	\$156	\$835	\$531	\$11,447	\$111,474
Officer	Williams	\$63,190	\$4,834		\$3,941		\$156	\$720	\$458	\$9,877	\$83,176
Officer	Keller	\$69,763	\$5,337		\$11,107		\$156	\$795	\$506	\$10,904	\$98,568
Dispatcher	Andrews	\$55,515	\$4,247	\$11,384		(\$2,232)	\$156	\$178	\$403	\$40,215	\$109,864
	<b>Sub-Total FT</b>	<b>\$1,143,180</b>	<b>\$87,453</b>	<b>\$190,972</b>	<b>\$70,581</b>	<b>(\$33,210)</b>	<b>\$2,337</b>	<b>\$12,577</b>	<b>\$8,291</b>	<b>\$424,840</b>	<b>\$1,907,022</b>
Dispatchers (Part-time)	<i>Various</i>	\$11,130	\$851					\$36			\$12,017
Crossing Guards (Part-Time)	<i>Various</i>	\$9,240	\$707					\$144			\$10,091
	<b>Sub-Total PT</b>	<b>\$20,370</b>	<b>\$1,558</b>					<b>\$180</b>			<b>\$22,108</b>
Overtime		\$62,100	\$4,751					\$708			\$67,559
Allocation of Asst. City Mgr.	Coker	(\$10,828)	(\$828)		(\$1,111)		(\$16)	(\$123)	(\$79)	(\$1,692)	(\$14,677)
<b>Total Police Wages and Benefits</b>		<b>\$1,214,822</b>	<b>\$92,934</b>	<b>\$190,972</b>	<b>\$69,470</b>	<b>(\$33,210)</b>	<b>\$2,322</b>	<b>\$13,341</b>	<b>\$8,212</b>	<b>\$423,148</b>	<b>\$1,982,012</b>
<b>Total Payroll Based Benefits</b>		<b>\$1,730,904</b>	<b>Total Health Care Costs</b>		<b>\$227,233</b>		<b>Other</b>	<b>\$23,875</b>			

CITY OF TECUMSEH  
PERSONNEL EXPENSES

2024/2025

HEALTH

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL	
NAME	NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244		
INFLATION		1.050		6.0%			1.06		1.06	\$0.1563		
*****	*****	*****	*****	*****								*****

Emergency Services											
Chief	Long	\$94,500	\$7,229	\$31,879		(\$6,201)	\$156	\$1,739	\$685	\$68,456	\$198,443
Firefighter	Warner	\$71,453	\$5,466	\$21,331			\$156	\$1,315	\$518	\$11,168	\$111,407
Firefighter	Belanger	\$71,453	\$5,466	\$31,879		(\$6,201)	\$156	\$1,315	\$518	\$11,168	\$115,754
	<b>Sub-Total FT</b>	<b>\$237,406</b>	<b>\$18,162</b>	<b>\$85,089</b>		<b>(\$12,402)</b>	<b>\$467</b>	<b>\$4,368</b>	<b>\$1,722</b>	<b>\$90,792</b>	<b>\$425,604</b>
Part Time											
1st Ass't. Chief		\$2,000	\$153					\$63			\$2,216
2nd Ass't. Chief		\$2,000	\$153					\$63			\$2,216
Captain		\$1,000	\$77					\$32			\$1,108
Safety Officer		\$1,000	\$77					\$32			\$1,108
Lieutenant		\$1,000	\$77					\$32			\$1,108
	<b>Sub-Total Asst./Capt.</b>	<b>\$7,000</b>	<b>\$536</b>					<b>\$222</b>			<b>\$7,757</b>
Paid-On-Call / Volunteers		\$100,000	\$7,650					\$3,170			\$110,820
Part-Time Payroll		\$10,000	\$765					\$317			\$11,082
	<b>Sub-Total PT</b>	<b>\$110,000</b>	<b>\$8,415</b>					<b>\$3,487</b>			<b>\$121,902</b>
Overtime		\$18,360	\$1,405					\$582			\$20,347
<b>Total Emergency Services Wages &amp; Benefits</b>		<b>\$372,766</b>	<b>\$28,517</b>	<b>\$85,089</b>		<b>(\$12,402)</b>	<b>\$467</b>	<b>\$8,659</b>	<b>\$1,722</b>	<b>\$90,792</b>	<b>\$575,610</b>
<b>Total Payroll Based Benefits</b>		<b>\$492,075</b>	<b>Total Health Care Costs</b>		<b>\$72,687</b>		<b>Other</b>	<b>\$10,848</b>			

CITY OF TECUMSEH  
PERSONNEL EXPENSES

2024/2025

HEALTH

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1563	

\*\*\*\*\*

Cemetery											
Superintendent	Roberts	\$68,390	\$5,232	\$26,128		(\$5,099)	\$156	\$944	\$496	\$49,542	\$145,789
Part Time	Various	\$55,660	\$4,258					\$768			\$60,686
<b>Total Cemetery Wages &amp; Benefits</b>		<b>\$124,050</b>	<b>\$9,490</b>	<b>\$26,128</b>		<b>(\$5,099)</b>	<b>\$156</b>	<b>\$1,712</b>	<b>\$496</b>	<b>\$49,542</b>	<b>\$206,475</b>
<b>Total Payroll Based Benefits</b>		<b>\$183,082</b>	<b>Total Health Care Costs</b>		<b>\$21,030</b>		<b>Other</b>	<b>\$2,364</b>			

Parks and Recreation											
Director	Gilmore	\$68,390	\$5,232	\$11,384		(\$2,232)	\$156	\$848	\$496	\$10,689	\$94,962
Programmer	Ross	\$42,515	\$3,252	\$7,036			\$156	\$527	\$308	\$6,645	\$60,440
	<b>Sub-Total FT</b>	<b>\$110,905</b>	<b>\$8,484</b>	<b>\$18,420</b>		<b>(\$2,232)</b>	<b>\$312</b>	<b>\$1,375</b>	<b>\$804</b>	<b>\$17,334</b>	<b>\$155,402</b>
	Overtime	\$850	\$65					\$11			
Part Time											
Misc. Part Time Staff	Various	\$60,000	\$4,590					\$744			\$65,334
Grounds Maintenance Emp.	Various	\$26,600	\$2,035					\$330			\$28,965
Building Maintenance Emp.	Various	\$16,500	\$1,262					\$205			\$17,967
Program Employees	Various	\$40,000	\$3,060					\$496			\$43,556
	<b>Sub-Total PT</b>	<b>\$143,100</b>	<b>\$10,947</b>					<b>\$1,774</b>			<b>\$155,822</b>
<b>Total Parks and Rec. Wages &amp; Benefits</b>		<b>\$254,855</b>	<b>\$19,496</b>	<b>\$18,420</b>		<b>(\$2,232)</b>	<b>\$312</b>	<b>\$3,160</b>	<b>\$804</b>	<b>\$17,334</b>	<b>\$312,149</b>
<b>Total Payroll Based Benefits</b>		<b>\$291,686</b>	<b>Total Health Care Costs</b>		<b>\$16,187</b>		<b>Other</b>	<b>\$4,276</b>			

**CITY OF TECUMSEH  
PERSONNEL EXPENSES**

2024/2025

**HEALTH**

DEPARTMENT	NAME	PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1563	
*****											

<b>Public Works</b>											
Superintendent	Rohrbach	\$94,500	\$7,229	\$24,488		(\$4,823)	\$156	\$2,816	\$685	\$68,456	\$193,508
Crew Leader	Cleveland	\$72,134	\$5,518	\$31,879		(\$6,201)	\$156	\$2,150	\$523	\$52,254	\$158,413
Mechanic	Ginter, M	\$65,790	\$5,033	\$10,864		(\$2,150)	\$156	\$1,961	\$477	\$10,283	\$92,414
Equipment Operator	Amstutz	\$58,843	\$4,501	\$31,879		(\$6,201)	\$156	\$1,754	\$427	\$9,197	\$100,556
Equipment Operator	Ryan	\$57,741	\$4,417	\$31,879		(\$6,201)	\$156	\$1,721	\$419	\$9,025	\$99,156
Driver/Laborer	Tilton	\$54,080	\$4,137	\$26,128		(\$5,099)	\$156	\$1,612	\$392	\$39,176	\$120,582
Driver/Laborer	Ginter, A	\$49,483	\$3,785		\$3,941		\$156	\$1,475	\$359	\$7,734	\$66,933
Account Clerk	Irelan	\$55,037	\$4,210	\$21,331			\$156	\$1,640	\$399	\$8,602	\$91,376
	<b>Sub-Total FT</b>	<b>\$507,608</b>	<b>\$38,832</b>	<b>\$178,449</b>	<b>\$3,941</b>	<b>(\$30,674)</b>	<b>\$1,247</b>	<b>\$15,127</b>	<b>\$3,681</b>	<b>\$204,727</b>	<b>\$922,937</b>
<b>Part Time</b>											
Part-time / Seasonal		\$12,000	\$918					\$358			\$13,276
Overtime		\$12,500	\$956					\$373			\$13,829
<b>Total DPW Wages and Benefits</b>		<b>\$532,108</b>	<b>\$40,706</b>	<b>\$178,449</b>	<b>\$3,941</b>	<b>(\$30,674)</b>	<b>\$1,247</b>	<b>\$15,857</b>	<b>\$3,681</b>	<b>\$204,727</b>	<b>\$950,041</b>
<b>Total Payroll Based Benefits</b>		<b>\$777,541</b>	<b>Total Health Care Costs</b>		<b>\$151,716</b>	<b>Other</b>		<b>\$20,785</b>			

<b>Economic Development</b>											
Director	Gilmore	\$81,855	\$6,262	\$29,314		(\$5,760)	\$156	\$147	\$594	\$12,794	\$125,362
Marketing Coordinator	Nowak	\$62,442	\$4,777		\$9,067		\$156	\$112	\$453	\$9,760	\$86,767
Admin Serv Coordinator (50	Irelan	\$25,231	\$1,930		\$4,534		\$78	\$45	\$183	\$3,944	\$35,944
<b>Part Time</b>											
Intern	Various	\$3,500	\$268					\$6			
<b>Total Econ Dev Wages &amp; Benefits</b>		<b>\$173,028</b>	<b>\$13,237</b>	<b>\$29,314</b>	<b>\$13,601</b>	<b>(\$5,760)</b>	<b>\$390</b>	<b>\$311</b>	<b>\$1,229</b>	<b>\$26,497</b>	<b>\$251,846</b>
<b>Total Payroll Based Benefits</b>		<b>\$212,761</b>	<b>Total Health Care Costs</b>		<b>\$37,155</b>	<b>Other</b>		<b>\$1,930</b>			

CITY OF TECUMSEH  
PERSONNEL EXPENSES

2024/2025

HEALTH

DEPARTMENT	PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244	
INFLATION	1.050		6.0%			1.06		1.06	\$0.1563	

\*\*\*\*\*

Utilities											
Superintendent	Knepper	\$108,168	\$8,275	\$31,879		(\$6,201)	\$156	\$1,633	\$784	\$16,907	\$161,601
Utility Billing / Dep. Clerk	Horn	\$63,752	\$4,877	\$1,575	\$11,107	(\$650)	\$156	\$115	\$462	\$9,964	\$91,358
	<b>Sub-Total Admin.</b>	<b>\$171,920</b>	<b>\$13,152</b>	<b>\$33,454</b>	<b>\$11,107</b>	<b>(\$6,851)</b>	<b>\$312</b>	<b>\$1,748</b>	<b>\$1,247</b>	<b>\$26,871</b>	<b>\$252,959</b>
<b>Allocations</b>	Water 25% / 20%	\$39,792	\$3,044	\$8,285	\$2,221	(\$1,680)	\$70	\$431	\$289	\$6,220	\$58,672
	Sewer 75% / 70%	\$125,752	\$9,620	\$25,012	\$7,775	(\$5,106)	\$226	\$1,305	\$912	\$19,655	\$185,152
	Dep Clerk 10%	(\$6,375)	(\$488)	(\$158)	(\$1,111)	\$65	(\$16)	(\$11)	(\$46)	(\$996)	(\$9,136)
Water											
Operator	Racine	\$62,358	\$4,770		\$11,107		\$156	\$942	\$452	\$9,747	\$89,531
Operator	Greene	\$58,261	\$4,457		\$3,941		\$156	\$880	\$423	\$9,106	\$77,223
Operator	Vacant	\$43,534	\$3,330	\$11,384		(\$2,232)	\$156	\$657	\$316	\$6,804	\$63,949
	<b>Sub-Total Water</b>	<b>\$164,153</b>	<b>\$12,558</b>	<b>\$11,384</b>	<b>\$15,048</b>	<b>(\$2,232)</b>	<b>\$467</b>	<b>\$2,479</b>	<b>\$1,190</b>	<b>\$25,657</b>	<b>\$230,704</b>
Sewer											
Laboratory Tech	Lopez	\$59,051	\$4,517	\$11,384		(\$2,232)	\$156	\$437	\$428	\$9,230	\$82,970
Operator-Crew Leader	Faust	\$72,197	\$5,523	\$31,879		(\$6,201)	\$156	\$534	\$524	\$52,300	\$156,911
Operator	Adams	\$62,358	\$4,770	\$26,128		(\$5,099)	\$156	\$461	\$452	\$45,172	\$134,400
Operator	Osburn	\$45,718	\$3,497	\$7,036		(\$2,232)	\$156	\$338	\$332	\$7,146	\$61,991
	<b>Sub-Total Sewer</b>	<b>\$239,324</b>	<b>\$18,308</b>	<b>\$76,427</b>		<b>(\$15,764)</b>	<b>\$623</b>	<b>\$1,771</b>	<b>\$1,736</b>	<b>\$113,847</b>	<b>\$436,272</b>
Seasonal											
Seasonal Water		\$4,305	\$329					\$65			\$4,699
Seasonal Sewer		\$4,305	\$329					\$32			\$4,666
	<b>Sub-Total Seasonal</b>	<b>\$8,610</b>	<b>\$659</b>					<b>\$97</b>			<b>\$9,366</b>
Overtime Water		\$11,550	\$884					\$174			\$12,608
Overtime Sewer		\$17,850	\$1,366					\$132			\$19,348
	<b>Sub-Total Overtime</b>	<b>\$29,400</b>	<b>\$2,249</b>					<b>\$306</b>			<b>\$31,956</b>
<b>Total Utility Department Wages &amp; Benefits</b>		<b>\$607,032</b>	<b>\$46,438</b>	<b>\$121,107</b>	<b>\$25,044</b>	<b>(\$24,783)</b>	<b>\$1,387</b>	<b>\$6,390</b>	<b>\$4,127</b>	<b>\$165,379</b>	<b>\$952,120</b>
<b>Total Payroll Based Benefits</b>		<b>\$818,849</b>	<b>Total Health Care Costs</b>		<b>\$121,368</b>	<b>Other</b>		<b>\$11,903</b>			
<b>Allocations</b>	Water	\$219,800	\$16,815	\$19,668	\$17,269	(\$3,913)	\$538	\$3,149	\$1,479	\$31,877	\$306,683
	Sewer	\$387,231	\$29,623	\$101,439	\$7,775	(\$20,870)	\$849	\$3,240	\$2,648	\$133,502	\$645,437

**CITY OF TECUMSEH  
PERSONNEL EXPENSES**

2024/2025

**HEALTH**

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	24/25	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.7244	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1563	

\*\*\*\*\*

<b>Civic Auditorium</b>											
TCA Director	Slupe	\$63,945	\$4,892	\$31,879		(\$6,201)	\$156	\$243	\$464	\$9,995	\$105,372
Tech Manager	Travis	\$49,005	\$3,749	\$11,384		(\$2,232)	\$156	\$186	\$355	\$7,659	\$70,262
	<b>Sub-Total FT</b>	<b>\$112,950</b>	<b>\$8,641</b>	<b>\$43,263</b>		<b>(\$8,433)</b>	<b>\$312</b>	<b>\$429</b>	<b>\$819</b>	<b>\$17,654</b>	<b>\$175,634</b>
<b>Part Time</b>											
Office Manager	Gall	\$33,176	\$2,538					\$126			\$35,840
Facilities Maintenance	Carr	\$26,918	\$2,059					\$102			\$29,080
Miscellaneous/Seaonal	Various	\$8,000	\$612					\$52			\$8,664
	<b>Sub-Total PT</b>	<b>\$68,094</b>	<b>\$5,209</b>					<b>\$280</b>			<b>\$73,584</b>
<b>Total TCA Wages &amp; Benefits</b>		<b>\$181,044</b>	<b>\$13,850</b>	<b>\$43,263</b>		<b>(\$8,433)</b>	<b>\$312</b>	<b>\$710</b>	<b>\$819</b>	<b>\$17,654</b>	<b>\$249,218</b>
<b>Total Payroll Based Benefits</b>		<b>\$212,548</b>	<b>Total Health Care Costs</b>		<b>\$34,829</b>		<b>Other</b>	<b>\$1,840</b>			

<b>GRAND TOTALS</b>	<b>\$4,194,397</b>	<b>\$320,298</b>	<b>\$844,777</b>	<b>\$127,878</b>	<b>(\$148,261)</b>	<b>\$27,922</b>	<b>\$52,380</b>	<b>\$25,477</b>	<b>\$1,140,629</b>	<b>\$6,585,497</b>
<b>Total Payroll Based Benefits</b>	<b>\$5,655,323</b>	<b>Total Health Care Costs</b>		<b>\$824,394</b>			<b>\$105,780</b>			

# TAB D

Budget Line-Item Detail

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
Dept 000.000 - GENERAL					
101-000.000-401.000	CURRENT TAXES	4,224,062	4,519,200	4,657,030	3.05
101-000.000-411.000	TAXES-CO COLLECTED-DELINQUENT	69,514	66,300	75,180	13.39
101-000.000-412.000	DELINQUENT TAX-CITY PERSONAL	0	1,530	0	(100.00)
101-000.000-413.000	ADMINISTRATION FEES	96,837	105,160	103,712	(1.38)
101-000.000-416.100	PENALTIES-CO COLLECTED-DELQ	0	5,100	2,500	(50.98)
101-000.000-416.200	PENALTIES-CITY COLLECTED & IN	18,001	22,440	19,280	(14.08)
101-000.000-476.300	CITY PERMITS AND LICENSES	2,128	3,570	2,250	(36.97)
101-000.000-477.000	FRANCHISE FEES	138,186	149,940	143,770	(4.11)
101-000.000-478.000	MOBILE HOMES - FEES	4,278	4,585	4,670	1.85
101-000.000-502.000	FEDERAL GRANT	485	500	0	(100.00)
101-000.000-528.000	OTHER FEDERAL GRANTS	105,000	372,500	205,418	(44.85)
101-000.000-540.000	GRANTS-STATE	0	45,000	0	(100.00)
101-000.000-543.000	STATE GRANT-POLICE TRAINING	2,901	0	0	0.00
101-000.000-573.000	LOCAL COMM STABILIZATION SHARE API	378,987	445,050	409,875	(7.90)
101-000.000-574.050	SALES TAX-CONSTITUTIONAL	934,631	947,811	958,019	1.08
101-000.000-574.100	SALES TAX-STATUTORY	122,443	122,442	129,779	5.99
101-000.000-574.300	LIQUOR TAXES	7,996	8,127	8,127	0.00
101-000.000-613.001	DUPLICATING & PHOTOSTAT	4,667	4,920	5,240	6.50
101-000.000-613.002	GIS MAP FEES	2,150	2,000	2,000	0.00
101-000.000-613.003	SCHOOL RESOURCE OFFICER	85,331	0	0	0.00
101-000.000-613.004	FIRE CALLS (TWP)	85,000	85,000	87,725	3.21
101-000.000-613.005	ASSESSING SVCS (TWP)	8,168	0	0	0.00
101-000.000-614.000	IMPOUND FEES	1,200	0	0	0.00
101-000.000-614.001	GUN NOTARY	130	0	0	0.00
101-000.000-614.002	FINGERPRINTING	11,108	0	0	0.00
101-000.000-614.003	PBT'S	18	0	0	0.00
101-000.000-614.004	SEX OFFENDER REGISTRATION	500	0	0	0.00
101-000.000-640.002	CAR SHOW SPONSORSHIP	1,300	1,500	1,500	0.00
101-000.000-657.000	DISTRICT COURT	19,640	0	0	0.00
101-000.000-658.000	DOG FEES	15	0	0	0.00
101-000.000-665.001	INTEREST INCOME	179,461	145,000	143,570	(0.99)
101-000.000-665.002	INTEREST RECD-TREASURY BILLS	16,323	9,500	19,000	100.00
101-000.000-667.002	BUILDING RENTAL	6,050	6,600	6,600	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
ESTIMATED REVENUES					
Dept 000.000 - GENERAL					
101-000.000-669.200	CHANGE IN MARKET VALUE	1,201	0	0	0.00
101-000.000-669.300	CAPITAL GAINS	(22,099)	0	0	0.00
101-000.000-674.100	CONTRIBUTIONS & GIFTS	1,000	3,000	1,000	(66.67)
101-000.000-674.800	LENAWEE COMMUNITY FUND (1)	205,881	0	0	0.00
101-000.000-675.100	MISCELLANEOUS INCOME	16,361	20,000	20,000	0.00
101-000.000-676.100	REIM-DDA-AUDIT/BOOKKEEPING	5,000	5,000	5,000	0.00
101-000.000-676.102	REIMBURSE FROM DDA FOR LOAN	13,694	13,451	13,207	(1.81)
101-000.000-676.120	REIM-ELECTIONS	13,453	0	4,420	0.00
101-000.000-676.200	OUTSIDE WORK-REIM-RET SYS	20,400	21,420	22,060	2.99
101-000.000-693.001	SALE OF PROPERTY	0	145,000	0	(100.00)
Totals for dept 000.000 - GENERAL		6,781,401	7,281,646	7,050,932	(3.17)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
ESTIMATED REVENUES					
Dept 301.000 - POLICE DEPARTMENT					
101-301.000-543.000	STATE GRANT-POLICE TRAINING	0	1,720	2,500	45.35
101-301.000-613.000	OUTSIDE WORK	289	0	0	0.00
101-301.000-613.001	DUPLICATING & PHOTOSTAT	0	900	0	(100.00)
101-301.000-613.003	SCHOOL RESOURCE OFFICER	0	90,554	107,365	18.56
101-301.000-614.000	IMPOUND FEES	0	1,020	1,000	(1.96)
101-301.000-614.001	GUN NOTARY	0	150	150	0.00
101-301.000-614.002	FINGERPRINTING	0	1,500	1,000	(33.33)
101-301.000-614.003	PBT'S	0	250	0	(100.00)
101-301.000-614.004	SEX OFFENDER REGISTRATION	0	0	150	0.00
101-301.000-657.000	DISTRICT COURT	0	19,750	19,750	0.00
Totals for dept 301.000 - GENERAL		289	115,844	131,915	13.87

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<hr/>					
ESTIMATED REVENUES					
Dept 336.000 - EMERGENCY SVCS DEPARTMENT					
101-336.000-613.000	OUTSIDE WORK	3,544	0	0	0.00
Totals for dept 336.000 - EMERGENCY SVCS DEPARTMENT		<hr/> 3,544	<hr/> 0	<hr/> 0	<hr/> 0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<hr/>					
ESTIMATED REVENUES					
Dept 441.000 - PUBLIC WORKS					
101-441.000-613.000	OUTSIDE WORK	3,663	2,500	2,500	0.00
Totals for dept 441.000 - PUBLIC WORKS		<hr/>	<hr/>	<hr/>	<hr/>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
ESTIMATED REVENUES					
Dept 567.000 - CEMETERY DEPT					
101-567.000-642.001	CEMENT WORK	22,384	20,000	20,000	0.00
101-567.000-642.002	INTERMENTS	44,150	47,700	39,735	(16.70)
101-567.000-642.003	SALES OF CEMETERY LOTS	23,833	20,760	15,000	(27.75)
101-567.000-642.004	SALE OF COLUMBARIUM NICHES	21,465	19,100	15,000	(21.47)
101-567.000-642.005	SALE OF ENGRAVING	14,037	10,500	10,500	0.00
101-567.000-642.006	SALE OF COLUMBARIUM NAMEPLATE	582	2,000	1,000	(50.00)
101-567.000-675.100	MISCELLANEOUS INCOME	2,525	1,000	1,000	0.00
Totals for dept 567.000 - CEMETERY DEPT		128,976	121,060	102,235	(15.55)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
Dept 751.000 - PARKS & RECREATION					
101-751.000-540.000	GRANTS-STATE	0	0	8,160	0.00
101-751.000-610.000	SCHOLARSHIPS	150	0	0	0.00
101-751.000-647.400	CONCESSIONS	2,864	2,350	2,625	11.70
101-751.000-653.001	INSTRUCTION FEES	39,280	33,000	33,000	0.00
101-751.000-653.002	TEAM FEES	36,495	35,000	36,500	4.29
101-751.000-653.003	NON-RESIDENT FEE	6,101	6,250	5,250	(16.00)
101-751.000-653.004	DROP-IN PROGRAM FEES	8,187	8,500	8,250	(2.94)
101-751.000-653.005	CRAFT SHOW	2,599	4,083	3,850	(5.71)
101-751.000-667.002	BUILDING RENTAL	47,378	42,800	35,500	(17.06)
101-751.000-667.006	EQUIPMENT RENTAL	50	50	50	0.00
101-751.000-667.007	SMITH PARK RENTAL	750	750	750	0.00
101-751.000-667.009	PARKS RENTAL	5,028	4,500	4,850	7.78
101-751.000-674.100	CONTRIBUTIONS & GIFTS	5,856	4,659	2,500	(46.34)
101-751.000-674.200	GRANT FOUNDATION	10,000	0	0	0.00
101-751.000-674.500	MUSIC IN THE PARK	5,000	6,750	5,000	(25.93)
101-751.000-675.100	MISCELLANEOUS INCOME	561	200	150	(25.00)
101-751.000-689.000	CASH OVER & SHORT	(2)	0	0	0.00
Totals for dept 751.000 - PARKS & RECREATION		170,297	148,892	146,435	(1.65)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
ESTIMATED REVENUES					
Dept 964.000 - OTHER FINANCING SOURCES					
101-964.000-699.151	TRANSFER FROM PERPETUAL CARE	3,000	3,000	3,000	0.00
101-964.000-699.243	TRANSFER FROM BRA	1,500	1,500	1,500	0.00
101-964.000-699.245	TR FROM MUN PURCHASE FUND	0	0	1,500	0.00
101-964.000-699.250	TRANSFER FROM LDFA	1,500	31,844	1,500	(95.29)
101-964.000-699.251	TR FROM ADRIAN-TEC LDFA	5,000	5,000	5,000	0.00
Totals for dept 964.000 - OTHER FINANCING SOURCES		11,000	41,344	12,500	(69.77)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
TOTAL ESTIMATED REVENUES		7,099,170	7,711,286	7,446,517	(3.43)
<b>APPROPRIATIONS</b>					
Dept 101.000 - CITY COUNCIL					
101-101.000-703.000	CITY COUNCIL MEMBERS	23,500	24,800	24,420	(1.53)
101-101.000-703.100	ELECTION BOARD & EXPENSE	32,716	0	0	0.00
101-101.000-703.200	BOARD & COMMISSIONS	1,434	0	0	0.00
101-101.000-703.300	SCHOOL ELECTION	16,126	0	0	0.00
101-101.000-706.172	CITY MANAGER'S OFFICE	134,133	0	0	0.00
101-101.000-706.204	OVERTIME	77	0	0	0.00
101-101.000-706.218	TREASURERS OFFICE	137,719	0	0	0.00
101-101.000-706.219	CLERKS OFFICE	74,039	0	0	0.00
101-101.000-706.240	ASSESSOR'S OFFICE	90,802	0	0	0.00
101-101.000-706.250	PART-TIME PAYROLL	5,918	0	0	0.00
101-101.000-708.000	VACATION/SICK PAYOUTS	4,398	0	0	0.00
101-101.000-715.000	SOCIAL SECURITY TAXES	36,960	1,879	1,868	(0.59)
101-101.000-716.000	HEALTH/DENTAL INSURANCE	101,496	0	0	0.00
101-101.000-716.200	COBRA (HEALTH INSURANCE)	(2,119)	0	0	0.00
101-101.000-717.000	LIFE INSURANCE	21,026	0	0	0.00
101-101.000-718.000	EMPLOYEES' RETIREMENT FUND	96,490	0	0	0.00
101-101.000-719.000	WORKERS COMPENSATION	634	98	54	(44.90)
101-101.000-720.000	ST & LT DISABILITY INSURANCE	3,209	0	0	0.00
101-101.000-727.000	SUPPLIES - OFFICE	11,988	0	0	0.00
101-101.000-727.300	POSTAGE	10,095	0	0	0.00
101-101.000-728.100	ADAMS PK/CITY HALL GROUND MTC	4,755	0	0	0.00
101-101.000-782.265	SUPPLIES - MUN BLDGS	5,159	0	0	0.00
101-101.000-802.000	CONTRACTUAL SERVICES	23,091	0	0	0.00
101-101.000-802.300	CONTRACT-REFUSE-RESIDENTIAL	527,399	0	0	0.00
101-101.000-802.500	CONSULTING FEES	37,473	0	0	0.00
101-101.000-807.000	AUDIT	25,000	0	0	0.00
101-101.000-813.600	CAR SHOW EXPENSES	963	0	0	0.00
101-101.000-815.300	JANITORIAL	24,752	0	0	0.00
101-101.000-817.000	TAX APPEAL EXPENSES	1,964	0	0	0.00
101-101.000-826.000	LEGAL SERVICES	17,771	0	0	0.00
101-101.000-826.400	REGISTRATION FEES	98	0	0	0.00
101-101.000-827.000	WEBPAGE	3,800	0	0	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 101.000 - CITY	COUNCIL				
101-101.000-827.200	BANK CHARGES	2,936	0	0	0.00
101-101.000-828.050	IT MAINTENANCE CONTRACT	15,630	0	0	0.00
101-101.000-828.100	SOFTWARE/SUPPORT/UPGRADES	29,363	0	0	0.00
101-101.000-828.200	IT HARDWARE/REPAIRS	20,178	0	0	0.00
101-101.000-829.100	PROPERTY & LIABILITY INSURANC	166,492	0	0	0.00
101-101.000-829.300	CLAIMS FROM INSURANCE FUND	(1,124)	0	0	0.00
101-101.000-853.000	TELEPHONE	4,826	0	0	0.00
101-101.000-870.000	AUTO MTC	9,829	0	0	0.00
101-101.000-898.000	BUSINESS DISTRICT	10,834	0	0	0.00
101-101.000-901.000	PRINTING	13,237	0	0	0.00
101-101.000-921.000	UTILITIES	15,716	0	0	0.00
101-101.000-925.000	SPACE HEATING	5,630	0	0	0.00
101-101.000-926.000	STREET LIGHTING	104,824	0	0	0.00
101-101.000-934.100	PARKING LOT MAINTENANCE/REPAIR	2,445	0	0	0.00
101-101.000-941.000	LEASED EQUIPMENT	10,545	0	0	0.00
101-101.000-957.000	DUES & SUBSCRIPTIONS	26,119	0	0	0.00
101-101.000-958.244	OVERHEAD - ECON DEVLPMT	(9,359)	0	0	0.00
101-101.000-958.249	OVERHEAD-DEVELOPMENT SVCS	(14,937)	0	0	0.00
101-101.000-958.272	OVERHEAD - TCA	(21,262)	0	0	0.00
101-101.000-958.301	OVERHEAD - POLICE	(89,445)	0	0	0.00
101-101.000-958.336	OVERHEAD - FIRE	(30,679)	0	0	0.00
101-101.000-958.441	OVERHEAD - DPW	(19,119)	0	0	0.00
101-101.000-958.567	OVERHEAD - CEMETERY	(13,606)	0	0	0.00
101-101.000-958.590	OVERHEAD - WASTEWATER FUND	(71,840)	0	0	0.00
101-101.000-958.591	OVERHEAD - WATER FUND	(34,880)	0	0	0.00
101-101.000-958.661	OVERHEAD - EQUIPMENT MTC FUND	(16,720)	0	0	0.00
101-101.000-958.751	OVERHEAD - PARKS & REC	(33,067)	0	0	0.00
101-101.000-959.100	MOBILE HOMES - FEES	3,565	0	0	0.00
101-101.000-960.100	CONV & EDUC-COUNC & CITY MGR	4,760	0	5,000	0.00
101-101.000-960.101	CONV & EDUC-ASSESSOR	2,479	0	0	0.00
101-101.000-960.103	CONV & EDUC-CLERK	1,756	0	0	0.00
101-101.000-960.104	CONV & EDUC-TREASURER	1,653	0	0	0.00
101-101.000-963.010	MISCELLANEOUS	448	0	0	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 101.000 - CITY COUNCIL					
101-101.000-967.200	CITY BUILDINGS - IMPROVEMENTS	10,037	0	0	0.00
101-101.000-968.100	AMORTIZATION EXPENSE	(585)	0	0	0.00
101-101.000-992.300	COMMUNITY CENTER BOND	200,000	0	0	0.00
101-101.000-993.003	INTEREST EXPENSE	5,736	0	0	0.00
Totals for dept 101.000 - CITY COUNCIL		<u>1,785,281</u>	<u>26,777</u>	<u>31,342</u>	<u>17.05</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 172.000 - CITY MANAGER					
101-172.000-706.172	CITY MANAGER'S OFFICE	0	153,399	160,665	4.74
101-172.000-715.000	SOCIAL SECURITY TAXES	0	11,377	11,717	2.99
101-172.000-716.000	HEALTH/DENTAL INSURANCE	0	30,761	29,198	(5.08)
101-172.000-717.000	LIFE INSURANCE	0	20,473	20,380	(0.45)
101-172.000-718.000	EMPLOYEES' RETIREMENT FUND	0	18,660	23,940	28.30
101-172.000-719.000	WORKERS COMPENSATION	0	419	544	29.83
101-172.000-720.000	ST & LT DISABILITY INSURANCE	0	1,029	1,111	7.97
101-172.000-853.000	TELEPHONE	0	1,291	1,625	25.87
101-172.000-957.000	DUES & SUBSCRIPTIONS	0	2,527	1,986	(21.41)
101-172.000-960.100	CONV & EDUC-COUNC & CITY MGR	0	4,375	6,000	37.14
Totals for dept 172.000 - CITY MANAGER		0	244,311	257,166	5.26

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 215.000 - CITY CLERK	CLERK				
101-215.000-706.204	OVERTIME	0	1,000	2,000	100.00
101-215.000-706.219	CLERKS OFFICE	0	80,213	87,750	9.40
101-215.000-715.000	SOCIAL SECURITY TAXES	0	6,050	6,763	11.79
101-215.000-716.000	HEALTH/DENTAL INSURANCE	0	21,202	20,868	(1.58)
101-215.000-717.000	LIFE INSURANCE	0	145	171	17.93
101-215.000-718.000	EMPLOYEES' RETIREMENT FUND	0	10,401	13,715	31.86
101-215.000-719.000	WORKERS COMPENSATION	0	161	168	4.35
101-215.000-720.000	ST & LT DISABILITY INSURANCE	0	597	636	6.53
101-215.000-870.000	AUTO MTCE	0	675	245	(63.70)
101-215.000-957.000	DUES & SUBSCRIPTIONS	0	742	764	2.96
101-215.000-960.103	CONV & EDUC-CLERK	0	5,000	6,000	20.00
Totals for dept 215.000 - CITY CLERK		0	126,186	139,080	10.22

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 253.000 - CITY	TREASURER				
101-253.000-706.218	TREASURERS OFFICE	0	142,454	145,383	2.06
101-253.000-706.250	PART-TIME PAYROLL	0	4,440	2,000	(54.95)
101-253.000-715.000	SOCIAL SECURITY TAXES	0	10,671	11,122	4.23
101-253.000-716.000	HEALTH/DENTAL INSURANCE	0	39,142	42,361	8.22
101-253.000-717.000	LIFE INSURANCE	0	263	312	18.63
101-253.000-718.000	EMPLOYEES' RETIREMENT FUND	0	17,809	22,723	27.59
101-253.000-719.000	WORKERS COMPENSATION	0	277	262	(5.42)
101-253.000-720.000	ST & LT DISABILITY INSURANCE	0	1,023	1,054	3.03
101-253.000-807.000	AUDIT	0	31,250	27,550	(11.84)
101-253.000-827.200	BANK CHARGES	0	4,300	4,000	(6.98)
101-253.000-957.000	DUES & SUBSCRIPTIONS	0	284	306	7.75
101-253.000-960.104	CONV & EDUC-TREASURER	0	1,500	1,500	0.00
101-253.000-968.100	AMORTIZATION EXPENSE	0	1,200	1,200	0.00
Totals for dept 253.000 - CITY TREASURER		0	254,613	259,773	2.03

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 257.000 - CITY ASSESSOR					
101-257.000-703.200	BOARD & COMMISSIONS	0	2,000	2,500	25.00
101-257.000-706.204	OVERTIME	0	500	1,100	120.00
101-257.000-706.240	ASSESSOR'S OFFICE	0	92,927	102,311	10.10
101-257.000-715.000	SOCIAL SECURITY TAXES	0	7,102	7,853	10.57
101-257.000-716.000	HEALTH/DENTAL INSURANCE	0	23,796	21,932	(7.83)
101-257.000-717.000	LIFE INSURANCE	0	164	195	18.90
101-257.000-718.000	EMPLOYEES' RETIREMENT FUND	0	63,378	67,013	5.74
101-257.000-719.000	WORKERS COMPENSATION	0	291	347	19.24
101-257.000-720.000	ST & LT DISABILITY INSURANCE	0	698	743	6.45
101-257.000-817.000	TAX APPEAL EXPENSES	0	5,000	7,500	50.00
101-257.000-870.000	AUTO MICE	0	3,242	1,330	(58.98)
101-257.000-957.000	DUES & SUBSCRIPTIONS	0	591	611	3.38
101-257.000-960.101	CONV & EDUC-ASSESSOR	0	2,750	3,000	9.09
Totals for dept 257.000 - CITY ASSESSOR		0	202,439	216,435	6.91

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 261.000 - OTHER GENERAL GOVERNMENT					
101-261.000-716.000	HEALTH/DENTAL INSURANCE	0	(2,889)	0	(100.00)
101-261.000-727.000	SUPPLIES - OFFICE	0	12,600	12,500	(0.79)
101-261.000-727.300	POSTAGE	0	12,150	15,000	23.46
101-261.000-782.265	SUPPLIES - MUN BLDGS	0	6,500	6,500	0.00
101-261.000-802.000	CONTRACTUAL SERVICES	0	25,000	10,000	(60.00)
101-261.000-802.300	CONTRACT-REFUSE-RESIDENTIAL	0	558,820	604,416	8.16
101-261.000-802.500	CONSULTING FEES	0	80,000	30,000	(62.50)
101-261.000-813.000	LENAWEE TOMORROW	0	15,000	0	(100.00)
101-261.000-813.600	CAR SHOW EXPENSES	0	1,500	2,000	33.33
101-261.000-826.400	REGISTRATION FEES	0	150	0	(100.00)
101-261.000-827.000	WEBPAGE	0	7,700	7,700	0.00
101-261.000-828.050	IT MAINTENANCE CONTRACT	0	23,100	35,574	54.00
101-261.000-828.100	SOFTWARE/SUPPORT/UPGRADES	0	30,000	31,000	3.33
101-261.000-828.200	IT HARDWARE/REPAIRS	0	33,460	24,000	(28.27)
101-261.000-828.300	GIS MAINTENANCE FEES	0	1,000	2,000	100.00
101-261.000-829.100	PROPERTY & LIABILITY INSURANC	0	175,000	175,000	0.00
101-261.000-829.200	LIABILITY & EXCESS INSURANCE	0	14,500	0	(100.00)
101-261.000-853.000	TELEPHONE	0	3,709	4,875	31.44
101-261.000-870.000	AUTO MTCE	0	4,583	1,925	(58.00)
101-261.000-898.000	BUSINESS DISTRICT	0	15,000	15,000	0.00
101-261.000-901.000	PRINTING	0	16,200	15,000	(7.41)
101-261.000-926.000	STREET LIGHTING	0	109,700	109,700	0.00
101-261.000-941.000	LEASED EQUIPMENT	0	11,125	11,000	(1.12)
101-261.000-957.000	DUES & SUBSCRIPTIONS	0	25,586	26,893	5.11
101-261.000-958.244	OVERHEAD - ECON DEVLPMT	0	(9,827)	(10,122)	3.00
101-261.000-958.249	OVERHEAD-DEVELOPMENT SVCS	0	(15,684)	(16,155)	3.00
101-261.000-958.272	OVERHEAD - TCA	0	(22,325)	(22,995)	3.00
101-261.000-958.301	OVERHEAD - POLICE	0	(93,917)	(96,735)	3.00
101-261.000-958.336	OVERHEAD - FIRE	0	(32,213)	(33,179)	3.00
101-261.000-958.441	OVERHEAD - DPW	0	(20,075)	(20,677)	3.00
101-261.000-958.567	OVERHEAD - CEMETERY	0	(14,286)	(14,715)	3.00
101-261.000-958.590	OVERHEAD - WASTEWATER FUND	0	(75,432)	(77,695)	3.00
101-261.000-958.591	OVERHEAD - WATER FUND	0	(36,624)	(37,723)	3.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 261.000 - OTHER GENERAL GOVERNMENT					
101-261.000-958.661	OVERHEAD - EQUIPMENT MTC FUND	0	(17,556)	(18,083)	3.00
101-261.000-958.751	OVERHEAD - PARKS & REC	0	(34,720)	(35,762)	3.00
101-261.000-959.100	MOBILE HOMES - FEES	0	3,500	3,700	5.71
101-261.000-960.106	GENERAL STAFF TRAINING	0	0	5,000	0.00
101-261.000-963.000	CONTINGENCY	0	35,500	35,000	(1.41)
101-261.000-964.150	RAISIN TWP TAX REIMBURSEMENT	0	350	0	(100.00)
Totals for dept 261.000 - OTHER GENERAL GOVERNMENT		0	846,185	799,942	(5.46)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 262.000 - ELECTIONS					
101-262.000-703.100	ELECTION BOARD & EXPENSE	0	61,750	38,000	(38.46)
101-262.000-719.000	WORKERS COMPENSATION	0	19	0	(100.00)
Totals for dept 262.000 - ELECTIONS		0	61,769	38,000	(38.48)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 265.000 - BUILDING & GROUNDS					
101-265.000-728.100	ADAMS PK/CITY HALL GROUND MTCE	0	10,000	10,000	0.00
101-265.000-815.300	JANITORIAL	0	25,000	14,250	(43.00)
101-265.000-921.000	UTILITIES	0	22,200	19,500	(12.16)
101-265.000-925.000	SPACE HEATING	0	7,000	6,500	(7.14)
101-265.000-934.100	PARKING LOT MAINTENANCE/REPAIR	0	4,500	4,500	0.00
101-265.000-967.200	CITY BUILDINGS - IMPROVEMENTS	0	21,622	12,000	(44.50)
Totals for dept 265.000 - BUILDING & GROUNDS		0	90,322	66,750	(26.10)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 266.000 - ATTORNEY					
101-266.000-826.000	LEGAL SERVICES	0	29,500	25,000	(15.25)
Totals for dept 266.000 - ATTORNEY		0	29,500	25,000	(15.25)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 301.000 - POLICE DEPARTMENT					
101-301.000-705.000	DISPATCHER PAYROLL	58,693	63,474	66,645	5.00
101-301.000-705.200	CROSSING GUARDS PAYROLL	6,807	3,800	9,240	143.16
101-301.000-706.101	PAYROLL	978,826	1,072,817	1,147,356	6.95
101-301.000-706.204	OVERTIME	46,584	62,000	62,100	0.16
101-301.000-715.000	SOCIAL SECURITY TAXES	84,444	86,745	92,934	7.13
101-301.000-716.000	HEALTH/DENTAL INSURANCE	197,739	235,956	227,233	(3.70)
101-301.000-717.000	LIFE INSURANCE	2,200	2,322	2,322	0.00
101-301.000-718.000	EMPLOYEES' RETIREMENT FUND	331,843	379,082	422,452	11.44
101-301.000-719.000	WORKERS COMPENSATION	7,428	12,443	13,341	7.22
101-301.000-720.000	ST & LT DISABILITY INSURANCE	7,729	7,706	8,180	6.15
101-301.000-727.000	SUPPLIES - OFFICE	2,729	3,000	3,000	0.00
101-301.000-727.300	POSTAGE	143	400	400	0.00
101-301.000-741.000	CLEANING, CLOTHING & LAUNDRY	4,972	8,500	8,500	0.00
101-301.000-751.000	GASOLINE & OIL	45,399	41,000	43,000	4.88
101-301.000-756.000	CANINE EXPENSES	0	150	7,650	5,000.00
101-301.000-757.000	SUPPLIES -GENERAL	279	3,000	3,000	0.00
101-301.000-776.400	SUPPLIES-REPAIR & MTCE	15,755	15,000	16,000	6.67
101-301.000-815.300	JANITORIAL	0	0	14,250	0.00
101-301.000-831.000	SELECTION TESTING & PROMOTION	255	1,500	1,500	0.00
101-301.000-853.000	TELEPHONE	6,649	7,715	8,200	6.29
101-301.000-941.000	LEASED EQUIPMENT	21,233	25,000	25,000	0.00
101-301.000-957.000	DUES & SUBSCRIPTIONS	315	700	700	0.00
101-301.000-958.101	OVERHEAD - GENERAL FUND	89,445	93,917	96,735	3.00
101-301.000-958.441	OVERHEAD - DPW	8,030	8,432	8,685	3.00
101-301.000-960.000	CONVENTION & EDUCATION	938	2,000	2,000	0.00
101-301.000-960.300	POLICE TRAINING-CITY	5,387	5,000	5,000	0.00
101-301.000-960.301	TRAINING ACT 302 (STATE)	2,762	3,578	3,500	(2.18)
101-301.000-963.010	MISCELLANEOUS	731	1,000	1,000	0.00
101-301.000-977.400	NEW EQUIPMENT PURCHASES	3,791	15,145	4,000	(73.59)
Totals for dept 301.000 - POLICE DEPARTMENT		1,931,106	2,161,382	2,303,923	6.59

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 336.000 - EMERGENCY SVCS DEPARTMENT					
101-336.000-706.010	VOLUNTEER FIRE FIGHTERS	96,168	100,000	125,000	25.00
101-336.000-706.101	PAYROLL	4,919	10,000	10,000	0.00
101-336.000-706.204	OVERTIME	16,632	18,360	18,360	0.00
101-336.000-706.800	DRIVERS/CHIEF	225,511	219,600	237,406	8.11
101-336.000-706.803	ASS'T CHIEF, CAPTAIN ETC	10,500	7,000	7,000	0.00
101-336.000-708.000	VACATION/SICK PAYOUTS	31,375	0	0	0.00
101-336.000-715.000	SOCIAL SECURITY TAXES	18,605	27,154	28,517	5.02
101-336.000-716.000	HEALTH/DENTAL INSURANCE	60,450	63,788	72,687	13.95
101-336.000-717.000	LIFE INSURANCE	453	467	467	0.00
101-336.000-718.000	EMPLOYEES' RETIREMENT FUND	101,691	80,355	90,792	12.99
101-336.000-719.000	WORKERS COMPENSATION	4,570	8,332	8,659	3.92
101-336.000-720.000	ST & LT DISABILITY INSURANCE	1,599	1,593	1,722	8.10
101-336.000-727.000	SUPPLIES - OFFICE	2,084	4,500	4,700	4.44
101-336.000-741.000	CLEANING, CLOTHING & LAUNDRY	1,778	4,200	4,400	4.76
101-336.000-751.000	GASOLINE & OIL	7,870	8,000	8,400	5.00
101-336.000-757.000	SUPPLIES -GENERAL	5,298	6,500	6,800	4.62
101-336.000-776.000	SUPPLIES -BUILDING	1,165	2,500	2,600	4.00
101-336.000-776.500	APPARATUS REPAIR & MTCE	20,544	29,000	30,000	3.45
101-336.000-778.000	SUPPLIES - EQUIPMENT	77	0	0	0.00
101-336.000-778.100	SUPPLIES-EQUIP (FIRE)	6,371	6,500	6,800	4.62
101-336.000-778.200	SUPPLIES-EQUIP (EMS)	4,164	5,500	5,800	5.45
101-336.000-825.001	ANNUAL TESTING/CERTIFICATION	14,086	20,000	21,000	5.00
101-336.000-835.000	IMMUNIZATION SCREENING	3,017	4,000	0	(100.00)
101-336.000-853.000	TELEPHONE	3,950	4,000	4,200	5.00
101-336.000-921.000	UTILITIES	16,664	16,750	17,600	5.07
101-336.000-925.000	SPACE HEATING	8,215	8,000	8,400	5.00
101-336.000-931.000	BUILDING MAINTENANCE	5,221	5,500	5,800	5.45
101-336.000-956.000	FIRE PREVENTION & EDUCATION	0	750	1,000	33.33
101-336.000-957.000	DUES & SUBSCRIPTIONS	7,644	8,000	8,500	6.25
101-336.000-958.101	OVERHEAD - GENERAL FUND	30,679	32,213	33,179	3.00
101-336.000-958.441	OVERHEAD - DPW	8,922	9,369	9,650	3.00
101-336.000-960.000	CONVENTION & EDUCATION	0	1,500	1,500	0.00
101-336.000-960.336	FIRE FIGHTER TRAINING	4,870	8,500	8,500	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 336.000 - EMERGENCY SVCS DEPARTMENT					
101-336.000-963.010	MISCELLANEOUS	0	1,000	1,050	5.00
101-336.000-976.300	EMERGENCY SVCS SITE IMPROVEMENTS	0	0	5,000	0.00
101-336.000-977.400	NEW EQUIPMENT PURCHASES	9,679	15,000	15,750	5.00
101-336.000-991.003	PRINCIPAL PAYMENT	54,099	56,142	57,714	2.80
101-336.000-993.003	INTEREST EXPENSE	6,892	4,850	3,277	(32.43)
Totals for dept 336.000 - EMERGENCY SVCS DEPARTMENT		795,762	798,923	872,230	9.18

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 441.000 - PUBLIC WORKS					
101-441.000-706.101	PAYROLL	455,574	482,954	506,381	4.85
101-441.000-706.204	OVERTIME	13,501	12,500	12,500	0.00
101-441.000-706.222	PAYROLL - SEASONAL	9,155	10,500	12,000	14.29
101-441.000-708.000	VACATION/SICK PAYOUTS	1,382	22,000	0	(100.00)
101-441.000-715.000	SOCIAL SECURITY TAXES	36,394	38,705	40,612	4.93
101-441.000-716.000	HEALTH/DENTAL INSURANCE	132,008	137,700	151,716	10.18
101-441.000-717.000	LIFE INSURANCE	1,164	1,247	1,247	0.00
101-441.000-718.000	EMPLOYEES' RETIREMENT FUND	159,802	182,698	204,535	11.95
101-441.000-719.000	WORKERS COMPENSATION	7,103	12,000	15,820	31.83
101-441.000-720.000	ST & LT DISABILITY INSURANCE	3,404	3,503	3,672	4.82
101-441.000-727.000	SUPPLIES - OFFICE	1,007	1,785	2,200	23.25
101-441.000-741.000	CLEANING, CLOTHING & LAUNDRY	3,300	3,672	4,400	19.83
101-441.000-746.000	SALT	3,473	9,364	0	(100.00)
101-441.000-757.000	SUPPLIES -GENERAL	2,953	4,162	4,675	12.33
101-441.000-776.000	SUPPLIES -BUILDING	1,898	2,040	2,750	34.80
101-441.000-828.300	GIS MAINTENANCE FEES	0	296	0	(100.00)
101-441.000-853.000	TELEPHONE	4,083	3,723	4,620	24.09
101-441.000-901.000	PRINTING	245	0	0	0.00
101-441.000-958.101	OVERHEAD - GENERAL FUND	19,119	20,075	20,677	3.00
101-441.000-958.244	OVERHEAD - ECON DEVLPMT	(893)	(938)	(966)	2.99
101-441.000-958.249	OVERHEAD-DEVELOPMENT SVCS	(2,677)	(2,811)	(2,895)	2.99
101-441.000-958.272	OVERHEAD - TCA	(5,354)	(5,622)	(5,791)	3.01
101-441.000-958.301	OVERHEAD - POLICE	(8,030)	(8,432)	(8,685)	3.00
101-441.000-958.336	OVERHEAD - FIRE	(8,922)	(9,369)	(9,650)	3.00
101-441.000-958.567	OVERHEAD - CEMETERY	(1,339)	(1,406)	(1,448)	2.99
101-441.000-958.590	OVERHEAD - WASTEWATER FUND	(2,231)	(2,343)	(2,413)	2.99
101-441.000-958.591	OVERHEAD - WATER FUND	(1,785)	(1,874)	(1,930)	2.99
101-441.000-958.661	OVERHEAD - EQUIPMENT MTC FUND	(447)	(469)	(483)	2.99
101-441.000-958.751	OVERHEAD - PARKS & REC	(5,354)	(5,622)	(5,790)	2.99
101-441.000-960.200	SAFETY & EDUCATION	926	3,570	1,500	(57.98)
101-441.000-963.010	MISCELLANEOUS	620	1,530	1,500	(1.96)
101-441.000-964.202	REIMBURSEMENT-MAJOR ST	(342,219)	(375,440)	(315,000)	(16.10)
101-441.000-964.203	REIMBURSEMENT-LOCAL ST	(267,228)	(260,500)	(256,000)	(1.73)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 441.000 - PUBLIC WORKS					
101-441.000-964.661	REIMBURSEMENT-EQ MTC FUND	(83,021)	(80,000)	(75,000)	(6.25)
Totals for dept 441.000 - PUBLIC WORKS		127,611	199,198	304,754	52.99

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 567.000 - CEMETERY DEPT					
101-567.000-706.101	PAYROLL	62,410	65,133	68,390	5.00
101-567.000-706.222	PAYROLL - SEASONAL	44,697	51,000	55,660	9.14
101-567.000-715.000	SOCIAL SECURITY TAXES	8,164	8,884	9,490	6.82
101-567.000-716.000	HEALTH/DENTAL INSURANCE	18,898	20,142	21,030	4.41
101-567.000-717.000	LIFE INSURANCE	147	156	156	0.00
101-567.000-718.000	EMPLOYEES' RETIREMENT FUND	40,213	44,760	49,542	10.68
101-567.000-719.000	WORKERS COMPENSATION	885	1,603	1,712	6.80
101-567.000-720.000	ST & LT DISABILITY INSURANCE	466	472	496	5.08
101-567.000-727.000	SUPPLIES - OFFICE	653	1,224	1,705	39.30
101-567.000-735.000	TURF MTCE PROGRAM	5,695	7,100	8,635	21.62
101-567.000-751.000	GASOLINE & OIL	8,778	9,450	10,440	10.48
101-567.000-752.000	THAWING DEVICE/PROPANE	0	800	968	21.00
101-567.000-753.100	COLUMBARIUM NAMEPLATES	2,089	5,100	6,171	21.00
101-567.000-753.200	ENGRAVINGS	14,065	14,000	22,220	58.71
101-567.000-753.300	PERPETUAL CARE	432	650	781	20.15
101-567.000-753.400	CONCRETE-CEMETERY	3,218	12,840	18,000	40.19
101-567.000-753.500	MEMORIALS	0	500	1,000	100.00
101-567.000-757.000	SUPPLIES -GENERAL	10,738	8,500	20,988	146.92
101-567.000-778.000	SUPPLIES - EQUIPMENT	6,642	8,100	19,800	144.44
101-567.000-812.000	TREE REMOVAL	0	4,000	4,400	10.00
101-567.000-828.100	SOFTWARE/SUPPORT/UPGRADES	1,276	1,300	1,430	10.00
101-567.000-853.000	TELEPHONE	3,441	3,570	4,400	23.25
101-567.000-921.000	UTILITIES	3,306	4,700	5,687	21.00
101-567.000-925.000	SPACE HEATING	6,066	6,300	7,405	17.54
101-567.000-932.000	REPAIR/MAINTAIN DRIVES	0	0	19,500	0.00
101-567.000-933.000	MAUSOLEUM REPAIRS	0	4,250	1,851	(56.45)
101-567.000-943.000	EQUIPMENT RENTAL	0	500	550	10.00
101-567.000-957.000	DUES & SUBSCRIPTIONS	45	110	132	20.00
101-567.000-958.101	OVERHEAD - GENERAL FUND	13,606	14,286	14,715	3.00
101-567.000-958.441	OVERHEAD - DPW	1,339	1,406	1,448	2.99
101-567.000-960.000	CONVENTION & EDUCATION	0	500	605	21.00
101-567.000-963.010	MISCELLANEOUS	1,622	1,600	2,310	44.38
101-567.000-967.200	CITY BUILDINGS - IMPROVEMENTS	5,046	6,700	7,282	8.69

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 567.000 - CEMETERY DEPT					
101-567.000-977.400	NEW EQUIPMENT PURCHASES	12,838	20,000	24,200	21.00
Totals for dept 567.000 - CEMETERY DEPT		276,775	329,636	413,099	25.32

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 751.000 - PARKS & RECREATION					
101-751.000-704.100	FULL-TIME EMPLOYEES	98,688	103,200	109,678	6.28
101-751.000-704.102	GROUNDS MTC EMPLOYEES	14,518	18,500	26,600	43.78
101-751.000-704.103	BUILDING MTC EMPLOYEES	14,658	18,500	16,500	(10.81)
101-751.000-704.104	PROGRAM EMPLOYEES	40,015	40,000	40,000	0.00
101-751.000-706.204	OVERTIME	732	1,500	850	(43.33)
101-751.000-706.250	PART-TIME PAYROLL	40,011	50,000	60,000	20.00
101-751.000-706.750	INSTRUCTOR FEES	8,858	14,000	9,000	(35.71)
101-751.000-715.000	SOCIAL SECURITY TAXES	16,011	17,993	19,496	8.35
101-751.000-716.000	HEALTH/DENTAL INSURANCE	13,991	15,060	18,420	22.31
101-751.000-717.000	LIFE INSURANCE	294	312	312	0.00
101-751.000-718.000	EMPLOYEES' RETIREMENT FUND	12,252	14,737	17,334	17.62
101-751.000-719.000	WORKERS COMPENSATION	1,560	2,916	3,160	8.37
101-751.000-720.000	ST & LT DISABILITY INSURANCE	734	748	804	7.49
101-751.000-727.000	SUPPLIES - OFFICE	4,563	4,000	3,750	(6.25)
101-751.000-727.001	SUPPLIES - RECREATION	24,726	26,000	26,000	0.00
101-751.000-734.100	LAWN MTCE - GAS & OIL	145	0	0	0.00
101-751.000-734.200	LAWN MTCE - REPAIR & MTCE	63	0	0	0.00
101-751.000-735.000	TURF MTCE PROGRAM	2,956	3,850	3,850	0.00
101-751.000-750.000	SUPPLIES - CONCESSIONS	1,316	1,375	1,400	1.82
101-751.000-751.000	GASOLINE & OIL	1,543	2,200	1,000	(54.55)
101-751.000-776.100	SUPPLIES - GENERAL	42,714	42,000	42,000	0.00
101-751.000-776.200	BIKE/SKATE PARK SUPPLIES/EQUI	3	0	0	0.00
101-751.000-782.267	MAINTENANCE - GROUNDS	12,781	12,000	12,500	4.17
101-751.000-801.000	PROFESSIONAL SVCS	3,623	0	0	0.00
101-751.000-806.300	MUSIC IN THE PARK	3,850	5,000	5,000	0.00
101-751.000-827.300	PROGRAM FEES	2,853	2,750	2,800	1.82
101-751.000-853.000	TELEPHONE	4,301	4,400	4,500	2.27
101-751.000-901.211	MARKETING	4,945	5,000	5,000	0.00
101-751.000-921.000	UTILITIES	80,734	78,000	82,500	5.77
101-751.000-926.100	PARKING LOT LIGHTING	3,143	5,000	4,500	(10.00)
101-751.000-931.000	BUILDING MAINTENANCE	11,500	17,000	10,000	(41.18)
101-751.000-957.000	DUES & SUBSCRIPTIONS	975	1,000	1,100	10.00
101-751.000-958.101	OVERHEAD - GENERAL FUND	33,067	34,720	35,762	3.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 751.000 - PARKS & RECREATION					
101-751.000-958.441	OVERHEAD - DPW	5,354	5,622	5,790	2.99
101-751.000-960.000	CONVENTION & EDUCATION	728	1,282	1,000	(22.00)
101-751.000-963.010	MISCELLANEOUS	607	650	650	0.00
101-751.000-974.000	PARK DEVELOPMENT PROJECTS	22,341	19,656	0	(100.00)
101-751.000-974.200	PARK IMPROVEMENTS	42,942	10,344	15,000	45.01
101-751.000-977.400	NEW EQUIPMENT PURCHASES	5,205	0	0	0.00
Totals for dept 751.000 - PARKS & RECREATION		579,300	579,315	586,256	1.20

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
Dept 965.000 - OTHER FINANCING SOURCES					
101-965.000-965.270	TRANSFER TO MOVIES IN THE PARK	0	1,500	0	(100.00)
101-965.000-995.202	TRANSFER TO MAJOR STREET	0	100,000	0	(100.00)
101-965.000-995.203	TRANSFER TO LOCAL STREET	200,000	200,000	200,000	0.00
101-965.000-995.243	TRANSFER TO TEC BROWNFIELD AU	5,000	5,100	0	(100.00)
101-965.000-995.244	TRANSFER TO ECON DEVPMT FUND	220,000	253,000	260,590	3.00
101-965.000-995.245	TRANS TO MUN PURCHASE FUND	5,000	5,100	0	(100.00)
101-965.000-995.249	TRANSFER TO DEVELOPMENT SVCS	75,000	75,000	78,750	5.00
101-965.000-995.270	TRANSFER TO HISTORICAL MUSEUM FUNI	0	1,500	1,500	0.00
101-965.000-995.272	TRANSFER TO CIVIC AUDITORIUM	144,200	147,000	180,000	22.45
101-965.000-995.274	TRANSFER TO MARKET ON EVANS ST	1,500	1,500	1,500	0.00
101-965.000-995.277	TRANSFER TO MEMORIAL DAY PARADE FU	0	1,000	500	(50.00)
101-965.000-995.375	TRANSFER TO CIP BOND FUND	312,900	316,500	314,175	(0.73)
101-965.000-995.420	TRANSFER TO CAPITAL IMPR FUND	290,000	750,000	600,000	(20.00)
101-965.000-995.661	TRANSFER TO EQUIPMENT MTC FUN	35,000	135,000	0	(100.00)
101-965.000-995.720	TRANSFER TO KIWANIS TRAIL FUND	30,000	0	0	0.00
101-965.000-995.805	TRANSFER TO SPECIAL ASSESSMEN	12,500	27,500	27,500	0.00
Totals for dept 965.000 - OTHER FINANCING SOURCES		1,331,100	2,019,700	1,664,515	(17.59)
TOTAL APPROPRIATIONS		6,826,935	7,970,256	7,978,265	0.10
NET OF REVENUES/APPROPRIATIONS - FUND 101		272,235	(258,970)	(531,748)	105.33

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
151-000.000-642.000	SALE OF PERPETUAL CARE	30,048	23,400	23,400	0.00
151-000.000-665.001	INTEREST INCOME	24,446	14,708	20,500	39.38
151-000.000-669.100	GAIN ON SALE OF INVESTMENTS	(19,189)	0	0	0.00
151-000.000-669.200	CHANGE IN MARKET VALUE	3,713	0	0	0.00
151-000.000-675.001	OTHER REVENUE	50	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>39,068</b>	<b>38,108</b>	<b>43,900</b>	<b>15.20</b>
<b>APPROPRIATIONS</b>					
151-567.000-802.500	CONSULTING FEES	2,854	2,065	2,065	0.00
151-567.000-995.105	CONTRIBUTION TO GENERAL FUND	3,000	3,000	0	(100.00)
151-965.000-995.101	TRANSFER TO GENERAL FUND	0	0	3,000	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>5,854</b>	<b>5,065</b>	<b>5,065</b>	<b>0.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 151</b>		<b>33,214</b>	<b>33,043</b>	<b>38,835</b>	<b>17.53</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
155-000.000-665.001	INTEREST INCOME	27,084	25,000	25,000	0.00
155-000.000-669.100	GAIN ON SALE OF INVESTMENTS	16,847	40,000	40,000	0.00
155-000.000-669.200	CHANGE IN MARKET VALUE	47,697	20,000	20,000	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<u>91,628</u>	<u>85,000</u>	<u>85,000</u>	<u>0.00</u>
<b>APPROPRIATIONS</b>					
155-267.000-806.000	TRUST FUND INVESTMENT FEES	24,505	25,000	25,750	3.00
155-965.000-995.272	TRANSFER TO CIVIC AUDITORIUM	40,000	40,000	41,200	3.00
<b>TOTAL APPROPRIATIONS</b>		<u>64,505</u>	<u>65,000</u>	<u>66,950</u>	<u>3.00</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 155</b>		<u>27,123</u>	<u>20,000</u>	<u>18,050</u>	<u>(9.75)</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
202-000.000-546.000	TRUNKLINE MTCE (M-50)	14,068	29,661	14,130	(52.36)
202-000.000-546.100	BUILD MICHIGAN PROGRAM	14,536	14,500	14,500	0.00
202-000.000-574.000	GAS & WEIGHT TAX	849,771	866,319	902,323	4.16
202-000.000-665.001	INTEREST INCOME	11,568	3,500	7,000	100.00
202-964.000-699.101	TRANSFER FROM GENERAL FUND	0	100,000	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>889,943</b>	<b>1,013,980</b>	<b>937,953</b>	<b>(7.50)</b>
<b>APPROPRIATIONS</b>					
202-267.000-706.100	DPW ALLOCATED EXPENSES	19,203	56,100	0	(100.00)
202-451.000-785.000	SOUTH MAUMEE RECONSTRUCTION	0	350,000	0	(100.00)
202-451.000-818.150	CURB & GUTTER-ACT 48	1,889	7,500	8,250	10.00
202-451.000-818.200	BITUMINOUS PAVING	224,537	155,000	350,000	125.81
202-451.000-820.000	ENGINEERING	0	45,000	55,000	22.22
202-451.000-924.000	STORM SEWER	2,412	3,200	4,620	44.38
202-463.000-706.100	DPW ALLOCATED EXPENSES	299,045	308,800	315,000	2.01
202-463.000-782.000	SUPPLIES	21,888	30,000	33,000	10.00
202-463.000-943.000	EQUIPMENT RENTAL	293,204	230,000	298,000	29.57
202-473.000-821.000	ENGINEERING-SAFETY INSPECTION	0	58,800	55,000	(6.46)
202-474.000-782.000	SUPPLIES	1,527	2,500	2,860	14.40
202-474.000-818.000	CONTRACTS	7,488	8,500	9,350	10.00
202-474.000-922.500	SIGNS & SIGNAL-LEN CO ROAD CO	438	1,200	1,540	28.33
202-478.000-706.100	DPW ALLOCATED EXPENSES	20,449	10,540	0	(100.00)
202-478.000-782.000	SUPPLIES	17,246	20,400	22,440	10.00
202-478.000-943.000	EQUIPMENT RENTAL	24,003	12,240	13,000	6.21
202-478.000-975.105	RESERVE - BUILDINGS	53,952	0	0	0.00
202-486.000-966.486	SURFACE MTCE-TRUNKLINE	293	0	0	0.00
202-486.000-966.488	SWEEPING & FLUSHING-TRUNKLINE	4,494	4,000	7,200	80.00
202-486.000-966.493	GRASS & WEED CONTROL-TRUNKLIN	2,542	3,000	4,681	56.03
202-486.000-966.497	SNOW & ICE CONTROL-TRUNKLINE	5,230	7,000	5,210	(25.57)
202-486.000-966.498	OTHER WINTER MAINTENANCE	565	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>1,000,405</b>	<b>1,313,780</b>	<b>1,185,151</b>	<b>(9.79)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>(110,462)</b>	<b>(299,800)</b>	<b>(247,198)</b>	<b>(17.55)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
203-000.000-546.100	BUILD MICHIGAN PROGRAM	5,278	5,919	5,920	0.02
203-000.000-574.000	GAS & WEIGHT TAX	308,577	314,547	327,620	4.16
203-000.000-665.001	INTEREST INCOME	10	0	0	0.00
203-964.000-699.101	TRANSFER FROM GENERAL FUND	200,000	200,000	200,000	0.00
203-964.000-699.223	TRANSFER FROM PUBLIC ACT 48	25,000	35,000	70,000	100.00
203-964.000-699.465	TRANS FROM 2020 UNLIMITED GOB CONS	0	8,750	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>538,865</b>	<b>564,216</b>	<b>603,540</b>	<b>6.97</b>
<b>APPROPRIATIONS</b>					
203-267.000-706.100	DPW ALLOCATED EXPENSES	7,435	15,000	7,500	(50.00)
203-451.000-782.000	SUPPLIES	666	3,000	4,500	50.00
203-451.000-818.150	CURB & GUTTER-ACT 48	8,442	8,500	8,500	0.00
203-451.000-818.200	BITUMINOUS PAVING	0	54,000	0	(100.00)
203-451.000-924.000	STORM SEWER	2,412	3,200	4,400	37.50
203-463.000-706.100	DPW ALLOCATED EXPENSES	248,437	241,000	256,000	6.22
203-463.000-782.000	SUPPLIES	23,619	30,600	33,880	10.72
203-463.000-943.000	EQUIPMENT RENTAL	200,294	221,700	218,000	(1.67)
203-478.000-706.100	DPW ALLOCATED EXPENSES	11,132	4,500	0	(100.00)
203-478.000-782.000	SUPPLIES	7,917	14,280	16,500	15.55
203-478.000-943.000	EQUIPMENT RENTAL	11,602	7,180	15,000	108.91
203-478.000-975.105	RESERVE - BUILDINGS	53,955	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>575,911</b>	<b>602,960</b>	<b>564,280</b>	<b>(6.42)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		<b>(37,046)</b>	<b>(38,744)</b>	<b>39,260</b>	<b>(201.33)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
223-000.000-665.001	INTEREST INCOME	1,514	0	1,000	0.00
223-000.000-676.004	PA 48-RIGHT OF WAYS	39,383	37,000	38,000	2.70
<b>TOTAL ESTIMATED REVENUES</b>		<u>40,897</u>	<u>37,000</u>	<u>39,000</u>	<u>5.41</u>
<b>APPROPRIATIONS</b>					
223-965.000-995.203	TRANSFER TO LOCAL STREET	25,000	35,000	70,000	100.00
<b>TOTAL APPROPRIATIONS</b>		<u>25,000</u>	<u>35,000</u>	<u>70,000</u>	<u>100.00</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 223</b>		<u>15,897</u>	<u>2,000</u>	<u>(31,000)</u>	<u>(1,650.00)</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
243-000.000-423.400	TIF COLLECTION - TIM HORTONS	6,306	5,318	5,334	0.30
243-000.000-423.500	TIF COLLECTION	1,845	1,850	1,961	6.00
243-000.000-550.100	MDEQ GRANT	1,950	5,000	0	(100.00)
243-000.000-665.001	INTEREST INCOME	14,752	0	13,000	0.00
243-964.000-699.101	TRANSFER FROM GENERAL FUND	5,000	5,100	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>29,853</b>	<b>17,268</b>	<b>20,295</b>	<b>17.53</b>
<b>APPROPRIATIONS</b>					
243-267.000-801.200	PROFESSIONAL SERVICES-GRANT	3,475	6,500	15,000	130.77
243-267.000-801.250	PROFESSIONAL SERVICES-LOAN	293	0	5,000	0.00
243-267.000-801.400	T.I.F. PAYMENTS - TIM HORTONS	4,800	3,812	3,812	0.00
243-267.000-801.450	B.R.A. SET PAYMENT TO STATE	99	200	200	0.00
243-905.000-991.003	PRINCIPAL PAYMENT	0	59,299	0	(100.00)
243-965.000-995.101	TRANSFER TO GENERAL FUND	1,500	1,500	1,500	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>10,167</b>	<b>71,311</b>	<b>25,512</b>	<b>(64.22)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 243</b>		<b>19,686</b>	<b>(54,043)</b>	<b>(5,217)</b>	<b>(90.35)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
244-000.000-640.003	EVENT SPONSORSHIPS	0	18,000	18,000	0.00
244-000.000-665.001	INTEREST INCOME	346	0	500	0.00
244-000.000-676.600	CBA REIMBURSEMENTS	17,465	30,000	18,000	(40.00)
244-964.000-676.105	TRANSFER FROM GENERAL FUND	220,000	253,000	260,590	3.00
244-964.000-699.245	TRANS FROM MUN PURCH FUND	0	7,500	7,500	0.00
244-964.000-699.248	TRANSFER FROM DDA	15,000	16,500	16,500	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>252,811</b>	<b>325,000</b>	<b>321,090</b>	<b>(1.20)</b>
<b>APPROPRIATIONS</b>					
244-728.000-705.500	MARKETING PAYROLL	53,808	60,716	62,442	2.84
244-728.000-706.101	PAYROLL	67,305	76,875	81,855	6.48
244-728.000-706.110	CLERICAL ASSISTANCE	18,409	24,076	25,231	4.80
244-728.000-706.222	PAYROLL - SEASONAL	1,267	3,500	3,500	0.00
244-728.000-708.000	VACATION/SICK PAYOUTS	0	417	0	(100.00)
244-728.000-715.000	SOCIAL SECURITY TAXES	11,688	12,874	13,237	2.82
244-728.000-716.000	HEALTH/DENTAL INSURANCE	25,982	37,185	37,155	(0.08)
244-728.000-717.000	LIFE INSURANCE	321	390	390	0.00
244-728.000-718.000	EMPLOYEES' RETIREMENT FUND	17,283	23,115	26,497	14.63
244-728.000-719.000	WORKERS COMPENSATION	155	303	311	2.64
244-728.000-720.000	ST & LT DISABILITY INSURANCE	1,034	1,195	1,229	2.85
244-728.000-727.000	SUPPLIES - OFFICE	471	1,000	1,030	3.00
244-728.000-727.300	POSTAGE	0	500	0	(100.00)
244-728.000-828.100	SOFTWARE/SUPPORT/UPGRADES	1,026	1,820	1,020	(43.96)
244-728.000-828.200	IT HARDWARE/REPAIRS	0	1,770	2,570	45.20
244-728.000-853.000	TELEPHONE	4,415	5,100	5,253	3.00
244-728.000-880.003	EVENT EXPENSES	0	18,000	10,000	(44.44)
244-728.000-901.205	CBA-MARKETING/REIMBURSEMENT	17,476	29,999	18,540	(38.20)
244-728.000-901.211	MARKETING	0	13,250	16,000	20.75
244-728.000-957.000	DUES & SUBSCRIPTIONS	640	500	640	28.00
244-728.000-958.101	OVERHEAD - GENERAL FUND	9,359	9,827	10,122	3.00
244-728.000-958.441	OVERHEAD - DPW	893	938	966	2.99
244-728.000-960.000	CONVENTION & EDUCATION	1,086	1,150	1,185	3.04
244-728.000-963.010	MISCELLANEOUS	1,566	1,500	1,500	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>234,184</b>	<b>326,000</b>	<b>320,673</b>	<b>(1.63)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 244</b>		<b>18,627</b>	<b>(1,000)</b>	<b>417</b>	<b>(141.70)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
245-000.000-665.001	INTEREST INCOME	1,142	0	1,000	0.00
245-000.000-667.004	FARMING REVENUE	13,500	13,875	13,500	(2.70)
245-964.000-699.101	TRANSFER FROM GENERAL FUND	5,000	5,100	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<u>19,642</u>	<u>18,975</u>	<u>14,500</u>	<u>(23.58)</u>
<b>APPROPRIATIONS</b>					
245-728.000-782.267	MAINTENANCE - GROUNDS	150	7,700	3,500	(54.55)
245-728.000-901.211	MARKETING	4,783	0	0	0.00
245-728.000-963.010	MISCELLANEOUS	1,454	1,070	1,500	40.19
245-965.000-995.101	TRANSFER TO GENERAL FUND	0	0	1,500	0.00
245-965.000-995.244	TRANS TO ECON DEV FUND	0	7,500	7,500	0.00
245-965.000-995.276	TR TO PURE TEC CAMPAIGN FUND	5,000	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<u>11,387</u>	<u>16,270</u>	<u>14,000</u>	<u>(13.95)</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 245</b>		<u>8,255</u>	<u>2,705</u>	<u>500</u>	<u>(81.52)</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
246-000.000-540.000	GRANTS-STATE	3,000	3,000	0	(100.00)
246-000.000-665.001	INTEREST INCOME	449	0	500	0.00
246-000.000-674.100	CONTRIBUTIONS & GIFTS	0	0	1,000	0.00
246-000.000-674.200	GRANT FOUNDATION	15,000	15,000	15,000	0.00
246-964.000-699.248	TRANSFER FROM DDA	5,000	5,000	7,500	50.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>23,449</b>	<b>23,000</b>	<b>24,000</b>	<b>4.35</b>
<b>APPROPRIATIONS</b>					
246-704.000-802.000	CONTRACTUAL SERVICES	16,985	22,500	23,175	3.00
246-704.000-901.000	PRINTING	216	0	0	0.00
246-704.000-963.010	MISCELLANEOUS	96	500	125	(75.00)
<b>TOTAL APPROPRIATIONS</b>		<b>17,297</b>	<b>23,000</b>	<b>23,300</b>	<b>1.30</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 246</b>		<b>6,152</b>	<b>0</b>	<b>700</b>	<b>0.00</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
248-000.000-423.500	TIF COLLECTION	225,135	230,000	236,900	3.00
248-000.000-550.000	MEDC GRANT	25,000	25,000	25,000	0.00
248-000.000-573.000	LOCAL COMM STABILIZATION SHARE API	8,278	13,484	10,195	(24.39)
248-000.000-665.001	INTEREST INCOME	5,998	0	6,180	0.00
248-000.000-675.100	MISCELLANEOUS INCOME	15,500	9,000	10,300	14.44
<b>TOTAL ESTIMATED REVENUES</b>		<b>279,911</b>	<b>277,484</b>	<b>288,575</b>	<b>4.00</b>
<b>APPROPRIATIONS</b>					
248-704.000-706.101	PAYROLL	186	5,100	5,253	3.00
248-704.000-715.000	SOCIAL SECURITY TAXES	18	0	0	0.00
248-704.000-757.000	SUPPLIES -GENERAL	8,526	1,000	1,030	3.00
248-704.000-776.600	PLANTER MTCE	3,044	20,000	5,000	(75.00)
248-704.000-776.605	BEAUTIFICATION	31,189	10,000	10,300	3.00
248-704.000-776.650	SOCIAL DISTRICT	839	2,500	1,500	(40.00)
248-704.000-776.700	MAINTENANCE-PARKING LOTS	21,554	30,000	30,900	3.00
248-704.000-801.000	PROFESSIONAL SVCS	4,119	4,500	4,120	(8.44)
248-704.000-826.100	ADMINISTRATIVE/LEGAL EXPENSES	5,000	5,000	5,150	3.00
248-704.000-881.100	CHRISTMAS DECORATIONS	3,338	3,800	6,180	62.63
248-704.000-901.100	PUBLIC NOTICE PRINTING	0	150	0	(100.00)
248-704.000-901.211	MARKETING	18,547	23,700	24,720	4.30
248-704.000-921.000	UTILITIES	10,283	11,500	12,103	5.24
248-704.000-934.100	PARKING LOT MAINTENANCE/REPAIR	25,968	5,000	5,150	3.00
248-704.000-957.000	DUES & SUBSCRIPTIONS	245	400	450	12.50
248-704.000-963.010	MISCELLANEOUS	2,348	3,000	3,000	0.00
248-704.000-964.175	REIMBURSEMENT - GRANT	25,000	25,000	25,000	0.00
248-704.000-971.600	FUTURE PROJECTS	0	0	80,000	0.00
248-704.000-974.106	PARKING LOT RECONSTRUCTION	0	0	66,340	0.00
248-704.000-991.003	PRINCIPAL PAYMENT	11,500	11,500	11,500	0.00
248-704.000-993.003	INTEREST EXPENSE	2,194	1,951	1,707	(12.51)
248-965.000-995.244	TRANSFER TO ECON DEVPMT FUND	15,000	16,500	16,500	0.00
248-965.000-995.246	TRANSFER TO DDA PUBLIC ART	5,000	5,000	7,500	50.00
248-965.000-995.276	TR TO PURE TEC CAMPAIGN FUND	1,250	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>195,148</b>	<b>185,601</b>	<b>323,403</b>	<b>74.25</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 248</b>		<b>84,763</b>	<b>91,883</b>	<b>(34,828)</b>	<b>(137.90)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
249-000.000-476.000	BUILDING DEPT PERMITS	180,799	178,500	180,000	0.84
249-000.000-627.100	INSPECT FEES-VILL OF CLINTON	27,457	27,800	25,000	(10.07)
249-000.000-628.100	ZONING BD OF APPEAL FEES	0	650	650	0.00
249-000.000-628.200	PLANNING COMMISSION FEES	6,482	7,650	6,500	(15.03)
249-000.000-628.300	CONTRACT-MOWING FEES	1,725	4,800	4,500	(6.25)
249-000.000-665.001	INTEREST INCOME	4,046	0	4,000	0.00
249-000.000-676.300	EXPENSE REIMBURSEMENTS	11,005	15,300	15,300	0.00
249-964.000-699.101	TRANSFER FROM GENERAL FUND	75,000	75,000	78,750	5.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>306,514</b>	<b>309,700</b>	<b>314,700</b>	<b>1.61</b>
<b>APPROPRIATIONS</b>					
249-720.000-703.200	BOARD & COMMISSIONS	100	450	800	77.78
249-720.000-705.600	ELECTRICAL INSPECTION PAYROLL	20,927	24,000	25,200	5.00
249-720.000-705.700	MECHANICAL INSPECTION PAYROLL	21,135	30,000	31,500	5.00
249-720.000-705.800	PLUMBING INSPECTION PAYROLL	9,356	13,500	14,175	5.00
249-720.000-706.101	PAYROLL	85,002	74,970	78,719	5.00
249-720.000-706.204	OVERTIME	0	500	0	(100.00)
249-720.000-706.250	PART-TIME PAYROLL	61,703	64,349	63,569	(1.21)
249-720.000-708.000	VACATION/SICK PAYOUTS	7,697	200	0	(100.00)
249-720.000-715.000	SOCIAL SECURITY TAXES	16,025	16,330	16,307	(0.14)
249-720.000-716.000	HEALTH/DENTAL INSURANCE	25,108	28,741	27,830	(3.17)
249-720.000-717.000	LIFE INSURANCE	292	312	273	(12.50)
249-720.000-718.000	EMPLOYEES' RETIREMENT FUND	32,782	17,225	18,165	5.46
249-720.000-719.000	WORKERS COMPENSATION	334	451	896	98.67
249-720.000-720.000	ST & LT DISABILITY INSURANCE	928	876	843	(3.77)
249-720.000-727.000	SUPPLIES - OFFICE	2,520	2,550	3,600	41.18
249-720.000-727.300	POSTAGE	511	800	800	0.00
249-720.000-782.265	SUPPLIES - MUN BLDGS	73	200	200	0.00
249-720.000-801.000	PROFESSIONAL SVCS	0	6,000	6,000	0.00
249-720.000-802.400	CONTRACT-MOWING SERVICES	689	3,349	4,500	34.37
249-720.000-815.500	CONTRACT-PLANNING SERVICES	21,382	15,300	16,000	4.58
249-720.000-815.550	CONTRACT-ENGINEERING SERVICES	9,665	8,000	12,000	50.00
249-720.000-828.050	IT MAINTENANCE CONTRACT	4,738	3,710	3,000	(19.14)
249-720.000-853.000	TELEPHONE	3,409	3,172	3,000	(5.42)
249-720.000-870.000	AUTO MTCE	264	500	500	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
249-720.000-901.000	PRINTING	697	1,000	1,500	50.00
249-720.000-957.000	DUES & SUBSCRIPTIONS	589	870	570	(34.48)
249-720.000-958.101	OVERHEAD - GENERAL FUND	14,937	15,684	16,155	3.00
249-720.000-958.441	OVERHEAD - DPW	2,677	2,811	2,895	2.99
249-720.000-958.590	OVERHEAD - WASTEWATER FUND	(21,367)	(22,435)	(23,108)	3.00
249-720.000-958.591	OVERHEAD - WATER FUND	(21,367)	(22,435)	(23,108)	3.00
249-720.000-960.000	CONVENTION & EDUCATION	4,739	3,300	4,500	36.36
249-720.000-960.105	CONV & EDUC-BOARDS/COMMISSION	0	1,200	2,000	66.67
249-720.000-963.010	MISCELLANEOUS	50	500	500	0.00
TOTAL APPROPRIATIONS		305,595	295,980	309,781	4.66
NET OF REVENUES/APPROPRIATIONS - FUND 249		919	13,720	4,919	(64.15)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
250-000.000-573.000	LOCAL COMM STABILIZATION SHARE API	52,235	25,015	0	(100.00)
250-000.000-665.001	INTEREST INCOME	1,647	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>53,882</b>	<b>25,015</b>	<b>0</b>	<b>(100.00)</b>
<b>APPROPRIATIONS</b>					
250-267.000-987.000	LOCAL MATCH EXPENSES-VAN ROB	0	45,868	0	(100.00)
250-965.000-995.101	TRANSFER TO GENERAL FUND	1,500	31,844	1,500	(95.29)
<b>TOTAL APPROPRIATIONS</b>		<b>1,500</b>	<b>77,712</b>	<b>1,500</b>	<b>(98.07)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 250</b>		<b>52,382</b>	<b>(52,697)</b>	<b>(1,500)</b>	<b>(97.15)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
251-210.000-423.500	TIF COLLECTION	99,924	101,920	107,018	5.00
251-210.000-423.700	SCHOOL TIF COLLECTION	98,399	100,370	105,385	5.00
251-210.000-665.001	INTEREST INCOME	11,842	306	315	2.94
251-211.000-423.500	TIF COLLECTION	0	0	27,423	0.00
251-211.000-423.700	SCHOOL TIF COLLECTION	0	0	27,423	0.00
251-211.000-665.001	INTEREST INCOME	0	0	2,000	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>210,165</b>	<b>202,596</b>	<b>269,564</b>	<b>33.05</b>
<b>APPROPRIATIONS</b>					
251-210.000-706.260	STAFF SUPPORT	0	0	35,000	0.00
251-210.000-801.000	PROFESSIONAL SVCS	675	2,986	3,000	0.47
251-210.000-826.100	ADMINISTRATIVE/LEGAL EXPENSES	0	2,550	2,500	(1.96)
251-210.000-899.215	BUSINESS SUPPORT	26,091	52,564	35,000	(33.41)
251-210.000-901.211	MARKETING	0	5,100	15,000	194.12
251-210.000-963.010	MISCELLANEOUS	0	1,530	1,500	(1.96)
251-210.000-971.700	PUBLIC INFRASTRUCTURE PROJECTS	0	76,500	76,500	0.00
251-211.000-971.700	PUBLIC INFRASTRUCTURE PROJECTS	0	25,000	25,000	0.00
251-715.000-802.500	CONSULTING FEES	0	5,100	0	(100.00)
251-965.000-995.101	TRANSFER TO GENERAL FUND	5,000	5,000	5,000	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>31,766</b>	<b>176,330</b>	<b>198,500</b>	<b>12.57</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 251</b>		<b>178,399</b>	<b>26,266</b>	<b>71,064</b>	<b>170.56</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
270-000.000-647.400	CONCESSIONS	219	200	0	(100.00)
270-000.000-665.001	INTEREST INCOME	7	0	0	0.00
270-000.000-674.100	CONTRIBUTIONS & GIFTS	500	1,000	0	(100.00)
270-964.000-699.101	TRANSFER FROM GENERAL FUND	0	1,500	1,500	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>726</b>	<b>2,700</b>	<b>1,500</b>	<b>(44.44)</b>
<b>APPROPRIATIONS</b>					
270-762.000-750.000	SUPPLIES - CONCESSIONS	144	100	0	(100.00)
270-762.000-818.500	LICENSING FEES	540	1,100	0	(100.00)
270-762.000-933.265	EQUIPMENT PURCHASES	0	1,500	0	(100.00)
270-804.000-941.000	LEASED EQUIPMENT	0	0	600	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>684</b>	<b>2,700</b>	<b>600</b>	<b>(77.78)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 270</b>		<b>42</b>	<b>0</b>	<b>900</b>	<b>0.00</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
272-000.000-540.000	GRANTS-STATE	17,100	18,000	18,000	0.00
272-000.000-640.001	SPONSORSHIPS	20,750	20,000	20,000	0.00
272-000.000-647.100	BEER & WINE SALES	4,478	5,000	5,000	0.00
272-000.000-647.400	CONCESSIONS	3,249	4,000	4,000	0.00
272-000.000-651.000	TICKET ORDER FEES	13,524	13,500	13,500	0.00
272-000.000-651.001	TICKET SALES-PROF SHOW #1	4,995	8,000	8,000	0.00
272-000.000-651.002	TICKET SALES-PROF SHOW #2	1,595	3,000	3,000	0.00
272-000.000-651.003	TICKET SALES-PROF SHOW #3	8,581	5,000	5,000	0.00
272-000.000-651.004	TICKET SALES-PROF SHOW #4	3,460	7,000	7,000	0.00
272-000.000-651.005	TICKET SALES-PROF SHOW #5	4,040	3,000	3,000	0.00
272-000.000-651.006	TICKET SALES-PROF SHOW #6	5,599	6,000	6,000	0.00
272-000.000-651.007	TICKET SALES-PROF SHOW #7	0	8,000	8,000	0.00
272-000.000-651.150	TICKET SALES-GIFT CERTIFICATE	160	300	300	0.00
272-000.000-651.200	SALE OF TICKETS-BIG BAND	2,010	3,600	3,600	0.00
272-000.000-651.300	FLEX TICKETS	10,579	15,000	15,000	0.00
272-000.000-651.400	EDUCATIONAL OUTREACH	3,180	8,000	8,000	0.00
272-000.000-651.501	TCA SHOW #1	2,960	4,000	4,000	0.00
272-000.000-651.502	TCA SHOW #2	492	500	500	0.00
272-000.000-651.503	TCA SHOW #3	12,363	0	0	0.00
272-000.000-651.504	TCA SHOW #4	6,075	7,500	7,500	0.00
272-000.000-651.505	TCA SHOW #5	0	1,000	1,000	0.00
272-000.000-651.506	TCA SHOW #6	0	1,500	1,500	0.00
272-000.000-665.001	INTEREST INCOME	292	0	0	0.00
272-000.000-667.002	BUILDING RENTAL	27,325	34,095	35,000	2.65
272-000.000-667.003	SCHOOL RENTAL (INC TECH)	3,500	4,000	4,000	0.00
272-000.000-667.005	DAYTIME BUSINESS BLDG RENTAL	995	1,000	1,000	0.00
272-000.000-667.008	COSTUME/PROP RENTAL	0	100	100	0.00
272-000.000-674.100	CONTRIBUTIONS & GIFTS	15,475	28,712	18,500	(35.57)
272-000.000-674.200	GRANT FOUNDATION	79,500	25,000	25,000	0.00
272-000.000-674.300	SEAT SPONSORSHIPS	4,450	2,500	2,500	0.00
272-000.000-674.600	CONTRIBUTION FOR BIG BAND	3,661	2,000	2,000	0.00
272-000.000-674.900	LENAWEE COMMUNITY FUND (2)	3,000	5,000	5,000	0.00
272-964.000-676.710	TRANSFER FROM CIVIC CIP FUND	0	5,000	0	(100.00)
272-964.000-699.101	TRANSFER FROM GENERAL FUND	144,200	147,000	180,000	22.45

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
272-964.000-699.155	TRANSFER FROM CIVIC ENDOW FUN	40,000	40,000	41,200	3.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>447,588</b>	<b>436,307</b>	<b>456,200</b>	<b>4.56</b>
<b>APPROPRIATIONS</b>					
272-805.000-706.555	PAYROLL - MANAGER	54,702	63,982	63,945	(0.06)
272-805.000-706.556	PAYROLL/CLERICAL/MTCE	19,123	22,967	26,918	17.20
272-805.000-706.557	PAYROLL - TECHNICAL	44,998	45,760	49,005	7.09
272-805.000-706.558	PAYROLL-TECH FEES (SEASONAL)	6,562	8,000	8,000	0.00
272-805.000-706.560	PAYROLL - BOX OFFICE	27,093	30,160	33,176	10.00
272-805.000-715.000	SOCIAL SECURITY TAXES	11,723	13,071	13,850	5.96
272-805.000-716.000	HEALTH/DENTAL INSURANCE	29,687	31,434	34,829	10.80
272-805.000-717.000	LIFE INSURANCE	268	312	312	0.00
272-805.000-718.000	EMPLOYEES' RETIREMENT FUND	12,050	15,671	17,654	12.65
272-805.000-719.000	WORKERS COMPENSATION	252	671	710	5.81
272-805.000-720.000	ST & LT DISABILITY INSURANCE	724	796	819	2.89
272-805.000-727.000	SUPPLIES - OFFICE	1,162	1,097	1,500	36.74
272-805.000-727.300	POSTAGE	1	1,000	1,030	3.00
272-805.000-741.100	T-SHIRTS	276	500	515	3.00
272-805.000-750.000	SUPPLIES - CONCESSIONS	1,819	2,000	2,060	3.00
272-805.000-781.267	EQUIPMENT-THEATRE	1,537	6,000	6,180	3.00
272-805.000-781.268	EQUIPMENT - STAGE LAMP	0	500	515	3.00
272-805.000-782.266	GENERAL MAINTENANCE	15,734	28,650	29,500	2.97
272-805.000-782.267	MAINTENANCE - GROUNDS	4,671	4,000	4,120	3.00
272-805.000-786.000	BIG BAND DONATION EXPENDITURES	1,252	1,500	1,545	3.00
272-805.000-786.100	SEAT SPONSORSHIP EXPENSES	0	3,000	3,090	3.00
272-805.000-787.000	BEER & WINE SALES	2,873	3,500	3,605	3.00
272-805.000-806.000	TRUST FUND INVESTMENT FEES	76	1,040	1,071	2.98
272-805.000-810.000	EDUCATIONAL OUTREACH	1,317	2,000	2,060	3.00
272-805.000-827.200	BANK CHARGES	13,398	12,000	12,360	3.00
272-805.000-828.200	IT HARDWARE/REPAIRS	190	1,500	1,545	3.00
272-805.000-853.000	TELEPHONE	2,597	2,550	2,627	3.02
272-805.000-901.200	GENERAL PRINTING (PROMO-AUD)	4,315	3,500	3,605	3.00
272-805.000-901.250	ADVERTISING/PROMOTIONS	20,307	17,000	17,510	3.00
272-805.000-921.000	UTILITIES	34,387	27,000	27,810	3.00
272-805.000-931.000	BUILDING MAINTENANCE	3,472	956	4,120	330.96

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
272-805.000-957.000	DUES & SUBSCRIPTIONS	2,204	1,700	1,600	(5.88)
272-805.000-958.101	OVERHEAD - GENERAL FUND	21,262	22,325	22,995	3.00
272-805.000-958.441	OVERHEAD - DPW	5,354	5,622	5,791	3.01
272-805.000-963.010	MISCELLANEOUS	514	500	515	3.00
272-805.000-967.200	CITY BUILDINGS - IMPROVEMENTS	68,537	22,712	10,300	(54.65)
272-807.000-805.101	PROFESSIONAL SHOW #1-EXPENSES	6,783	7,003	6,000	(14.32)
272-807.000-805.102	PROFESSIONAL SHOW #2-EXPENSES	3,090	3,342	3,000	(10.23)
272-807.000-805.103	PROFESSIONAL SHOW #3-EXPENSES	2,825	4,512	3,000	(33.51)
272-807.000-805.104	PROFESSIONAL SHOW #4-EXPENSES	4,215	5,541	5,500	(0.74)
272-807.000-805.105	PROFESSIONAL SHOW #5-EXPENSES	6,678	3,800	4,000	5.26
272-807.000-805.106	PROFESSIONAL SHOW #6-EXPENSES	4,208	2,500	3,500	40.00
272-807.000-805.107	PROFESSIONAL SHOW #7-EXPENSES	0	7,800	8,500	8.97
272-807.000-806.001	TCA SHOW #1	7,500	7,559	6,500	(14.01)
272-807.000-806.002	TCA SHOW #2	0	250	250	0.00
272-807.000-806.003	TCA SHOW #3	2,500	0	3,000	0.00
272-807.000-806.004	TCA SHOW #4	4,418	4,941	1,000	(79.76)
272-807.000-806.005	TCA SHOW #5	1,150	200	200	0.00
272-807.000-806.006	TCA SHOW #6	0	100	100	0.00
272-808.000-730.000	SET CONSTRUCTION	200	0	0	0.00
272-965.000-995.272	TRANSFER TO CIVIC AUDITORIUM	0	5,000	0	(100.00)
TOTAL APPROPRIATIONS		458,004	457,524	461,337	0.83
NET OF REVENUES/APPROPRIATIONS - FUND 272		(10,416)	(21,217)	(5,137)	(75.79)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
274-000.000-502.000	FEDERAL GRANT	13,792	0	0	0.00
274-000.000-665.001	INTEREST INCOME	639	0	0	0.00
274-000.000-675.100	MISCELLANEOUS INCOME	105	0	0	0.00
274-964.000-699.101	TRANSFER FROM GENERAL FUND	1,500	1,500	1,500	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>16,036</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00</b>
<b>APPROPRIATIONS</b>					
274-267.000-801.000	PROFESSIONAL SVCS	6,500	0	0	0.00
274-267.000-921.000	UTILITIES	415	1,000	1,000	0.00
274-267.000-963.010	MISCELLANEOUS	140	0	0	0.00
274-267.000-967.200	CITY BUILDINGS - IMPROVEMENTS	8	500	500	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>7,063</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 274</b>		<b>8,973</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
275-000.000-665.001	INTEREST INCOME	48	0	0	0.00
275-000.000-674.100	CONTRIBUTIONS & GIFTS	793	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<u>841</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<b>APPROPRIATIONS</b>					
275-705.000-963.010	MISCELLANEOUS	1,584	1,000	500	(50.00)
<b>TOTAL APPROPRIATIONS</b>		<u>1,584</u>	<u>1,000</u>	<u>500</u>	<u>(50.00)</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 275</b>		<u>(743)</u>	<u>(1,000)</u>	<u>(500)</u>	<u>(50.00)</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
276-000.000-665.001	INTEREST INCOME	215	0	0	0.00
276-964.000-699.245	TR FROM MUN PURCHASE FUND	5,000	0	0	0.00
276-964.000-699.248	TRANSFER FROM DDA	1,250	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<u>6,465</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<b>APPROPRIATIONS</b>					
276-728.000-727.300	POSTAGE	86	0	0	0.00
276-728.000-901.211	MARKETING	5,443	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<u>5,529</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 276</b>		<u>936</u>	<u>0</u>	<u>0</u>	<u>0.00</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
277-000.000-665.001	INTEREST INCOME	31	0	0	0.00
277-000.000-674.100	CONTRIBUTIONS & GIFTS	4,550	2,500	3,000	20.00
277-000.000-676.300	EXPENSE REIMBURSEMENTS	0	500	0	(100.00)
277-964.000-699.101	TRANSFER FROM GENERAL FUND	0	1,000	500	(50.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,581</b>	<b>4,000</b>	<b>3,500</b>	<b>(12.50)</b>
<b>APPROPRIATIONS</b>					
277-753.000-963.010	MISCELLANEOUS	3,257	3,500	3,500	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>3,257</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 277</b>		<b>1,324</b>	<b>500</b>	<b>0</b>	<b>(100.00)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
278-000.000-665.001	INTEREST INCOME	7	500	0	(100.00)
278-000.000-674.100	CONTRIBUTIONS & GIFTS	2,000	70,000	1,000	(98.57)
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,007</b>	<b>70,500</b>	<b>1,000</b>	<b>(98.58)</b>
<b>APPROPRIATIONS</b>					
278-762.000-801.000	PROFESSIONAL SVCS	0	35,000	25,000	(28.57)
278-762.000-901.000	PRINTING	0	7,500	1,500	(80.00)
278-762.000-901.211	MARKETING	0	5,000	2,500	(50.00)
278-762.000-901.250	ADVERTISING/PROMOTIONS	0	5,000	0	(100.00)
278-762.000-963.010	MISCELLANEOUS	0	5,000	1,500	(70.00)
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>57,500</b>	<b>30,500</b>	<b>(46.96)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 278</b>		<b>2,007</b>	<b>13,000</b>	<b>(29,500)</b>	<b>(326.92)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
365-000.000-401.000	CURRENT TAXES	518,568	516,064	510,559	(1.07)
365-000.000-665.001	INTEREST INCOME	5,940	0	5,000	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>524,508</b>	<b>516,064</b>	<b>515,559</b>	<b>(0.10)</b>
<b>APPROPRIATIONS</b>					
365-905.000-992.000	PAYMENT OF BOND	500,000	505,000	510,000	0.99
365-905.000-993.003	INTEREST EXPENSE	15,974	11,064	5,559	(49.76)
<b>TOTAL APPROPRIATIONS</b>		<b>515,974</b>	<b>516,064</b>	<b>515,559</b>	<b>(0.10)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 365</b>		<b>8,534</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
375-000.000-665.001	INTEREST INCOME	304	0	0	0.00
375-964.000-699.101	TRANSFER FROM GENERAL FUND	312,900	316,150	314,175	(0.62)
<b>TOTAL ESTIMATED REVENUES</b>		<u>313,204</u>	<u>316,150</u>	<u>314,175</u>	<u>(0.62)</u>
<b>APPROPRIATIONS</b>					
375-905.000-992.000	PAYMENT OF BOND	220,000	230,000	235,000	2.17
375-905.000-993.003	INTEREST EXPENSE	92,900	86,150	79,175	(8.10)
<b>TOTAL APPROPRIATIONS</b>		<u>312,900</u>	<u>316,150</u>	<u>314,175</u>	<u>(0.62)</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 375</b>		<u>304</u>	<u>0</u>	<u>0</u>	<u>0.00</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
420-000.000-540.000	GRANTS-STATE	0	605,000	605,000	0.00
420-000.000-665.001	INTEREST INCOME	13,883	0	0	0.00
420-964.000-665.001	INTEREST INCOME	13,595	4,500	9,000	100.00
420-964.000-676.105	TRANSFER FROM GENERAL FUND	290,000	750,000	0	(100.00)
420-964.000-699.101	TRANSFER FROM GENERAL FUND	0	0	600,000	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>317,478</b>	<b>1,359,500</b>	<b>1,214,000</b>	<b>(10.70)</b>
<b>APPROPRIATIONS</b>					
420-900.000-815.100	PROJECT MANAGEMENT FEES	0	11,011	30,000	172.45
420-900.000-924.100	STORM WATER DRAINAGE	6,152	0	0	0.00
420-900.000-934.100	PARKING LOT MAINTENANCE/REPAIR	0	211,943	66,340	(68.70)
420-900.000-946.100	POLICE BODY WORN CAMERAS	9,610	0	0	0.00
420-900.000-967.100	HISTORICAL MUSEUM BUILDING IMPROVE	75,000	25,000	25,000	0.00
420-900.000-970.500	DPW BUILDING IMPROVEMENTS	0	90,264	24,292	(73.09)
420-900.000-972.500	COLUMBARIUM	0	60,132	61,936	3.00
420-900.000-972.600	CEMETERY BLDG IMPROVEMENTS	2,171	69,949	0	(100.00)
420-900.000-972.800	CEMETERY VEHICLE	36,099	0	0	0.00
420-900.000-973.100	PATROL CARS-POLICE	27,045	130,000	70,785	(45.55)
420-900.000-973.800	PARKS & RECREATION VEHICLE	0	0	63,900	0.00
420-900.000-973.900	REC CENTER BUILDING IMPROVEMENTS	0	46,000	0	(100.00)
420-900.000-974.200	PARK IMPROVEMENTS	50,969	78,599	305,090	288.16
420-900.000-974.400	ZORN PARK RENOVATION	0	70,000	0	(100.00)
420-900.000-975.600	TCA BUILDING REPAIRS	38,533	71,645	30,170	(57.89)
420-900.000-975.700	TCA/COMMUNITY CENTER ROOF REPAIRS	0	130,000	0	(100.00)
420-900.000-975.800	TCA HVAC UPGRADES	48,105	0	0	0.00
420-900.000-976.300	EMERGENCY SVCS SITE IMPROVEMENTS	0	65,000	0	(100.00)
420-900.000-976.500	FIRE TURNOUT GEAR	15,000	0	0	0.00
420-900.000-976.600	SCBA AND AIR TANK	47,251	62,000	0	(100.00)
420-900.000-977.000	EMERGENCY SVCS NEW EQUIPMENT	0	53,803	0	(100.00)
420-900.000-977.010	EMERGENCY SVCS TRUCK REHAB	0	20,000	0	(100.00)
420-900.000-977.024	FIRE BUILDING REHABILITATION	12,702	117,375	35,837	(69.47)
420-900.000-978.260	CITY HALL IMPROVEMENTS/BLDG DEPT	179,283	94,550	25,000	(73.56)
420-900.000-978.270	POLICE DEPT BLDG IMPROVEMENTS	0	0	89,775	0.00
420-900.000-983.200	STANDISH BRIDGE & DAM REHABILITATI	465	406,244	656,625	61.63
420-900.000-985.000	SPRAY PARK	0	0	42,000	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
420-900.000-994.000	BOND ISSUANCE COSTS	500	0	500	0.00
TOTAL APPROPRIATIONS		548,885	1,813,515	1,527,250	(15.79)
NET OF REVENUES/APPROPRIATIONS - FUND 420		(231,407)	(454,015)	(313,250)	(31.00)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
465-000.000-665.001	INTEREST INCOME	205	285	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<u>205</u>	<u>285</u>	<u>0</u>	<u>(100.00)</u>
<b>APPROPRIATIONS</b>					
465-965.000-995.203	TRANSFER TO LOCAL STREET	0	8,750	0	(100.00)
<b>TOTAL APPROPRIATIONS</b>		<u>0</u>	<u>8,750</u>	<u>0</u>	<u>(100.00)</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 465</b>		<u>205</u>	<u>(8,465)</u>	<u>0</u>	<u>(100.00)</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
590-000.000-476.100	SE TAPS-SE PERMITS	14,281	40,000	40,000	0.00
590-000.000-613.000	OUTSIDE WORK	13,290	15,000	15,000	0.00
590-000.000-615.110	READINESS TO SERVE CHARGE	1,223	0	0	0.00
590-000.000-615.120	COMMODITY CHARGE-DEBT CHARGE	1,164,929	1,182,536	1,229,837	4.00
590-000.000-615.130	2007 LTGO BOND CHARGE	125,663	117,500	117,500	0.00
590-000.000-615.140	2018 SRF BOND	99,814	109,500	109,500	0.00
590-000.000-615.150	2020 SRF BOND	96,619	106,000	106,000	0.00
590-000.000-615.200	SE PENALTIES-TURN ON FEES	18,577	18,000	20,000	11.11
590-000.000-675.100	MISCELLANEOUS INCOME	344	100	100	0.00
590-964.000-665.001	INTEREST INCOME	27,152	5,000	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,561,892</b>	<b>1,593,636</b>	<b>1,637,937</b>	<b>2.78</b>
<b>APPROPRIATIONS</b>					
590-557.000-706.102	PAYROLL - ADMINISTRATION	118,654	119,763	108,168	(9.68)
590-557.000-706.201	PAYROLL - GENERAL	207,815	223,683	238,160	6.47
590-557.000-706.202	OVERTIME PAYROLL - GENERAL	28,320	17,000	17,850	5.00
590-557.000-706.220	PAYROLL-LICENSE POLICY	1,029	3,600	3,600	0.00
590-557.000-706.222	PAYROLL - SEASONAL	0	4,100	4,100	0.00
590-557.000-706.300	GLOBE MILL-PAYROLL	94	500	500	0.00
590-557.000-708.000	VACATION/SICK PAYOUTS	1,656	0	0	0.00
590-557.000-715.000	SOCIAL SECURITY TAXES	25,154	27,888	29,534	5.90
590-557.000-716.000	HEALTH/DENTAL INSURANCE	71,236	78,793	87,481	11.03
590-557.000-717.000	LIFE INSURANCE	533	849	849	0.00
590-557.000-718.000	EMPLOYEES' RETIREMENT FUND	100,963	118,808	133,320	12.21
590-557.000-718.002	PENSION EXPENSE	13,845	0	0	0.00
590-557.000-719.000	WORKERS COMPENSATION	1,220	3,055	3,232	5.79
590-557.000-720.000	ST & LT DISABILITY INSURANCE	2,223	2,491	2,639	5.94
590-557.000-723.000	OPEB EXPENSE	16,273	0	0	0.00
590-557.000-727.000	SUPPLIES - OFFICE	3,238	3,500	3,500	0.00
590-557.000-740.101	SUPPLIES - ALUM	37,156	45,000	48,000	6.67
590-557.000-740.500	SUPPLIES-POLYMER	1,350	2,200	2,300	4.55
590-557.000-740.700	UV LIGHTING/FILTERS	0	20,000	20,000	0.00
590-557.000-740.800	LAB SUPPLIES	12,655	15,000	17,500	16.67
590-557.000-740.900	DEIONIZED WATER	2,528	2,500	3,000	20.00
590-557.000-751.000	GASOLINE & OIL	12,096	12,000	20,000	66.67

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
590-557.000-757.200	SUPPLIES, WASTEWATER OPR	10,716	15,000	15,000	0.00
590-557.000-775.300	SUPPLIES - SE LINES & PUMP	2,270	8,500	8,500	0.00
590-557.000-775.400	SUPPLIES - MTCE (PLANT)	9,934	10,000	10,000	0.00
590-557.000-802.000	CONTRACTUAL SERVICES	30,651	20,000	25,000	25.00
590-557.000-803.100	UTILITIES MAPPING	0	2,000	2,000	0.00
590-557.000-814.000	INDUSTRIAL PRETREATMENT	0	1,000	1,000	0.00
590-557.000-816.010	COPIER - MAINTENANCE	350	600	600	0.00
590-557.000-820.000	ENGINEERING	27,700	50,000	50,000	0.00
590-557.000-821.100	TOXICITY TESTING	0	2,000	6,500	225.00
590-557.000-821.200	METAL TESTING	1,070	2,600	2,800	7.69
590-557.000-825.002	WW STATE ANNUAL CHARGE	7,276	8,000	8,000	0.00
590-557.000-825.003	NRC ANNUAL FEE	0	500	0	(100.00)
590-557.000-828.100	SOFTWARE/SUPPORT/UPGRADES	838	5,500	5,500	0.00
590-557.000-828.250	SUPPLIES/MAINTENANCE- COMPUTE	29	1,200	1,200	0.00
590-557.000-828.300	GIS MAINTENANCE FEES	2,000	2,200	2,500	13.64
590-557.000-829.200	LIABILITY & EXCESS INSURANCE	0	2,500	2,500	0.00
590-557.000-853.000	TELEPHONE	1,927	2,500	3,000	20.00
590-557.000-901.000	PRINTING	247	2,000	2,000	0.00
590-557.000-920.000	ELECTRIC POWER	125,214	144,909	149,257	3.00
590-557.000-925.000	SPACE HEATING	21,991	20,000	20,000	0.00
590-557.000-943.400	EQUIP RENTAL/REPLACE	18,965	22,500	22,500	0.00
590-557.000-955.000	SLUDGE HAULING CONTRACT	67,569	65,000	70,000	7.69
590-557.000-957.000	DUES & SUBSCRIPTIONS	511	1,200	1,500	25.00
590-557.000-958.101	OVERHEAD - GENERAL FUND	71,840	75,432	77,695	3.00
590-557.000-958.249	OVERHEAD-DEVELOPMENT SVCS	21,367	22,435	23,108	3.00
590-557.000-958.441	OVERHEAD - DPW	2,231	2,343	2,413	2.99
590-557.000-960.000	CONVENTION & EDUCATION	1,002	2,000	2,500	25.00
590-557.000-963.010	MISCELLANEOUS	846	5,500	5,500	0.00
590-557.000-964.440	REIMBURSEMENT - DPW	0	7,500	7,500	0.00
590-557.000-968.001	DEPRECIATION EXPENSE	485,747	500,000	500,000	0.00
590-557.000-976.200	PLANT UPGRADE	15,917	40,000	60,000	50.00
590-557.000-977.400	NEW EQUIPMENT PURCHASES	6,242	5,500	5,500	0.00
590-557.000-977.801	EQUIPMENT REPLACEMENT	3,914	5,000	5,000	0.00
590-557.000-977.802	CAPITAL EQUIPMENT REPLACEMENT	5,817	272,263	250,000	(8.18)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
590-557.000-991.003	PRINCIPAL PAYMENT	61	36,183	36,183	0.00
590-557.000-993.003	INTEREST EXPENSE	52,975	49,748	49,748	0.00
TOTAL APPROPRIATIONS		1,655,255	2,114,343	2,178,237	3.02
NET OF REVENUES/APPROPRIATIONS - FUND 590		(93,363)	(520,707)	(540,300)	3.76

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
591-000.000-476.200	WATER TAPS, WA PERMITS	35,110	38,000	55,000	44.74
591-000.000-613.000	OUTSIDE WORK	19,153	15,000	15,000	0.00
591-000.000-615.100	CAPITAL CHARGE	12,855	13,540	13,540	0.00
591-000.000-615.110	READINESS TO SERVE CHARGE	143,620	138,950	150,000	7.95
591-000.000-615.210	WA PENALTIES-TURN ON FEES	9,187	10,000	10,000	0.00
591-000.000-615.300	WA SHUT OFF FEES	5,123	5,000	5,000	0.00
591-000.000-647.500	WATER SALES	690,000	774,765	805,756	4.00
591-000.000-675.100	MISCELLANEOUS INCOME	(2)	0	0	0.00
591-964.000-665.001	INTEREST INCOME	51,312	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>966,358</b>	<b>995,255</b>	<b>1,054,296</b>	<b>5.93</b>
<b>APPROPRIATIONS</b>					
591-557.000-706.102	PAYROLL - ADMINISTRATION	38,030	37,897	39,792	5.00
591-557.000-706.201	PAYROLL - GENERAL	122,370	144,996	156,748	8.11
591-557.000-706.202	OVERTIME PAYROLL - GENERAL	6,930	11,000	11,550	5.00
591-557.000-706.220	PAYROLL-LICENSE POLICY	289	3,600	3,600	0.00
591-557.000-706.222	PAYROLL - SEASONAL	0	4,100	4,100	0.00
591-557.000-715.000	SOCIAL SECURITY TAXES	15,345	15,422	16,248	5.36
591-557.000-716.000	HEALTH/DENTAL INSURANCE	21,368	25,387	30,910	21.76
591-557.000-717.000	LIFE INSURANCE	632	382	538	40.84
591-557.000-718.000	EMPLOYEES' RETIREMENT FUND	20,017	22,222	30,719	38.24
591-557.000-718.002	PENSION EXPENSE	18,607	0	0	0.00
591-557.000-719.000	WORKERS COMPENSATION	1,468	2,155	3,038	40.97
591-557.000-720.000	ST & LT DISABILITY INSURANCE	1,298	1,003	1,425	42.07
591-557.000-723.000	OPEB EXPENSE	10,542	0	0	0.00
591-557.000-727.000	SUPPLIES - OFFICE	3,860	3,500	3,500	0.00
591-557.000-740.100	SUPPLIES-CHLORINE	7,155	8,500	10,000	17.65
591-557.000-740.200	SUPPLIES - FLUORIDE	2,376	4,500	5,000	11.11
591-557.000-740.300	SUPPLIES - POLYPHOSPHATE	17,316	30,000	33,000	10.00
591-557.000-740.800	LAB SUPPLIES	8,880	10,000	12,000	20.00
591-557.000-751.000	GASOLINE & OIL	9,566	10,000	15,000	50.00
591-557.000-757.100	SUPPLIES - WATER OPR	6,923	12,000	12,000	0.00
591-557.000-775.200	SUPPLIES - WATER LINE & HYD	23,825	38,000	40,000	5.26
591-557.000-775.400	SUPPLIES - MICE (PLANT)	3,525	7,500	8,000	6.67
591-557.000-802.000	CONTRACTUAL SERVICES	11,182	30,000	30,000	0.00

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
APPROPRIATIONS					
591-557.000-803.100	UTILITIES MAPPING	0	2,500	2,500	0.00
591-557.000-820.000	ENGINEERING	25,822	20,000	50,000	150.00
591-557.000-825.004	STATE TESTING CHG FOR WELLS	3,615	5,500	6,500	18.18
591-557.000-828.100	SOFTWARE/SUPPORT/UPGRADES	838	3,000	3,000	0.00
591-557.000-828.250	SUPPLIES/MAINTENANCE- COMPUTE	0	500	500	0.00
591-557.000-828.300	GIS MAINTENANCE FEES	2,000	2,200	3,000	36.36
591-557.000-835.100	LEAD TESTING-MI PUBLIC HEALTH	0	1,000	0	(100.00)
591-557.000-853.000	TELEPHONE	2,793	2,000	2,500	25.00
591-557.000-901.000	PRINTING	678	2,500	3,000	20.00
591-557.000-920.000	ELECTRIC POWER	62,366	73,158	75,353	3.00
591-557.000-943.400	EQUIP RENTAL/REPLACE	14,610	20,000	25,000	25.00
591-557.000-957.000	DUES & SUBSCRIPTIONS	100	700	800	14.29
591-557.000-958.101	OVERHEAD - GENERAL FUND	34,880	36,624	37,723	3.00
591-557.000-958.249	OVERHEAD-DEVELOPMENT SVCS	21,367	22,435	23,108	3.00
591-557.000-958.441	OVERHEAD - DPW	1,785	1,874	1,930	2.99
591-557.000-960.000	CONVENTION & EDUCATION	2,853	2,500	3,500	40.00
591-557.000-963.010	MISCELLANEOUS	4,682	5,000	5,000	0.00
591-557.000-964.440	REIMBURSEMENT - DPW	0	7,500	7,500	0.00
591-557.000-968.001	DEPRECIATION EXPENSE	103,686	107,000	107,000	0.00
591-557.000-976.200	PLANT UPGRADE	89,647	100,000	100,000	0.00
591-557.000-977.200	NEW METERS	113,134	100,000	100,000	0.00
591-557.000-977.450	MISCELLANEOUS - NEW EQUIPMENT	402	5,000	5,000	0.00
591-557.000-977.801	EQUIPMENT REPLACEMENT	501	2,000	2,000	0.00
591-557.000-977.802	CAPITAL EQUIPMENT REPLACEMENT	0	40,000	60,000	50.00
TOTAL APPROPRIATIONS		837,263	985,155	1,092,082	10.85
NET OF REVENUES/APPROPRIATIONS - FUND 591		129,095	10,100	(37,786)	(474.12)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
661-000.000-613.000	OUTSIDE WORK	2,305	0	600	0.00
661-000.000-667.006	EQUIPMENT RENTAL	549,983	491,560	596,000	21.25
661-964.000-665.001	INTEREST INCOME	8,322	0	0	0.00
661-964.000-693.000	SALE OF EQUIPMENT	41,501	0	0	0.00
661-964.000-699.101	TRANSFER FROM GENERAL FUND	35,000	135,000	0	(100.00)
<b>TOTAL ESTIMATED REVENUES</b>		<b>637,111</b>	<b>626,560</b>	<b>596,600</b>	<b>(4.78)</b>
<b>APPROPRIATIONS</b>					
661-532.000-706.100	DPW ALLOCATED EXPENSES	83,021	80,000	84,000	5.00
661-532.000-751.000	GASOLINE & OIL	41,473	48,000	48,000	0.00
661-532.000-781.000	SUPPLIES - EQUIPMENT	94,311	83,000	100,000	20.48
661-532.000-807.000	AUDIT	0	1,581	0	(100.00)
661-532.000-921.000	UTILITIES	4,934	5,508	5,508	0.00
661-532.000-925.000	SPACE HEATING	6,275	5,500	6,300	14.55
661-532.000-958.101	OVERHEAD - GENERAL FUND	16,720	17,556	18,083	3.00
661-532.000-958.441	OVERHEAD - DPW	447	469	483	2.99
661-532.000-967.200	CITY BUILDINGS - IMPROVEMENTS	1,312	0	28,600	0.00
661-532.000-968.001	DEPRECIATION EXPENSE	138,441	0	0	0.00
661-532.000-977.400	NEW EQUIPMENT PURCHASES	0	253,500	320,000	26.23
661-532.000-993.003	INTEREST EXPENSE	(9)	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>386,925</b>	<b>495,114</b>	<b>610,974</b>	<b>23.40</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 661</b>		<b>250,186</b>	<b>131,446</b>	<b>(14,374)</b>	<b>(110.94)</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
705-000.000-644.005	MERCHANT CO-OP FEES-CHRISTMAS PAR	0	0	600	0.00
705-000.000-644.006	MERCHANT CO-OP FEES-HOLIDAY OPEN I	0	0	500	0.00
705-000.000-644.007	MERCHANT CO-OP FEES-ICE SCULPTURE	0	0	8,400	0.00
705-000.000-644.009	MERCHANT CO-OP FEES-SUMMER BEACH I	0	0	4,900	0.00
705-000.000-675.100	MISCELLANEOUS INCOME	0	0	6,250	0.00
705-754.000-675.100	MISCELLANEOUS INCOME	0	0	61,000	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<u>0</u>	<u>0</u>	<u>81,650</u>	<u>0.00</u>
<b>APPROPRIATIONS</b>					
705-734.000-727.000	SUPPLIES - OFFICE	0	0	800	0.00
705-734.000-727.300	POSTAGE	0	0	250	0.00
705-734.000-827.200	BANK CHARGES	0	0	50	0.00
705-734.000-829.100	PROPERTY & LIABILITY INSURANC	0	0	2,000	0.00
705-734.000-880.004	BESTIES EXPENSE	0	0	450	0.00
705-734.000-880.005	CHRISTMAS EVENT EXPENSE	0	0	600	0.00
705-734.000-880.006	HOLIDAY OPEN HOUSE EXPENSE	0	0	2,200	0.00
705-734.000-880.007	ICE SCULPTURE FESTIVAL EXPENSE	0	0	8,000	0.00
705-734.000-880.008	SPRING PROMO EXPENSE	0	0	200	0.00
705-734.000-880.009	SUMMER BEACH PARTY EXPENSE	0	0	4,000	0.00
705-734.000-901.211	MARKETING	0	0	11,000	0.00
705-734.000-957.000	DUES & SUBSCRIPTIONS	0	0	600	0.00
705-734.000-963.010	MISCELLANEOUS	0	0	2,000	0.00
705-754.000-805.100	PROFESSIONAL-ARTISTS FEES	0	0	2,500	0.00
705-754.000-870.500	TRANSPORTATION	0	0	12,000	0.00
705-754.000-963.010	MISCELLANEOUS	0	0	35,000	0.00
<b>TOTAL APPROPRIATIONS</b>		<u>0</u>	<u>0</u>	<u>81,650</u>	<u>0.00</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 705</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
731-000.000-665.001	INTEREST INCOME	635,649	413,100	425,493	3.00
731-000.000-669.100	GAIN ON SALE OF INVESTMENTS	462,215	520,200	535,806	3.00
731-000.000-669.200	CHANGE IN MARKET VALUE	1,016,137	745,620	767,989	3.00
731-000.000-675.100	MISCELLANEOUS INCOME	15	714	735	2.94
731-000.000-678.001	EMPLOYEE CONTRIBUTIONS (GEN)	33,417	39,596	41,575	5.00
731-000.000-678.002	EMPLOYEE CONTRIBUTIONS (P/F)	41,235	39,596	41,575	5.00
731-000.000-678.003	EMPLOYEE CONTRIBUTIONS-POST 2011	106,485	94,942	111,810	17.77
731-000.000-679.001	CITY CONTRIBUTIONS (GEN)	321,298	350,299	337,362	(3.69)
731-000.000-679.002	CITY CONTRIBUTIONS (P/F)	347,675	306,510	365,060	19.10
731-000.000-679.003	CITY CONTRIBUTIONS-POST 2011	151,778	110,670	159,370	44.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,115,904</b>	<b>2,621,247</b>	<b>2,786,775</b>	<b>6.31</b>
<b>APPROPRIATIONS</b>					
731-237.000-801.000	PROFESSIONAL SVCS	20,400	21,420	21,861	2.06
731-237.000-801.500	ACTUARIAL EXPENSES	11,600	24,970	25,719	3.00
731-237.000-802.500	CONSULTING FEES	85,252	157,338	89,515	(43.11)
731-237.000-829.200	LIABILITY & EXCESS INSURANCE	5,824	6,107	6,290	3.00
731-237.000-875.000	RETIREMENT BENEFITS	1,869,470	1,856,094	2,056,420	10.79
731-237.000-876.000	RETIREE HEALTH INSURANCE	87,158	84,793	92,387	8.96
731-237.000-877.001	CONTRIBUTION REFUNDS (GEN)	21,884	10,491	0	(100.00)
731-237.000-960.000	CONVENTION & EDUCATION	0	1,040	1,040	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>2,101,588</b>	<b>2,162,253</b>	<b>2,293,232</b>	<b>6.06</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 731</b>		<b>1,014,316</b>	<b>458,994</b>	<b>493,543</b>	<b>7.53</b>

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 RECOMMENDED BUDGET	2024-25 RECOMMENDED % CHANGE
<b>ESTIMATED REVENUES</b>					
805-000.000-451.000	SIDEWALKS SPEC ASS'M	0	36,200	27,500	(24.03)
805-000.000-665.001	INTEREST INCOME	2,005	0	1,000	0.00
805-964.000-699.101	TRANSFER FROM GENERAL FUND	12,500	27,500	27,500	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<u>14,505</u>	<u>63,700</u>	<u>56,000</u>	<u>(12.09)</u>
<b>APPROPRIATIONS</b>					
805-443.000-818.202	SDWK CONSTR-PROP OWNERS SHARE	0	36,200	27,500	(24.03)
805-443.000-818.203	SDWK CONSTR-CITY'S SHARE	297	23,440	28,500	21.59
<b>TOTAL APPROPRIATIONS</b>		<u>297</u>	<u>59,640</u>	<u>56,000</u>	<u>(6.10)</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 805</b>		<u>14,208</u>	<u>4,060</u>	<u>0</u>	<u>(100.00)</u>
<b>ESTIMATED REVENUES - ALL FUNDS</b>		10,706,037	11,544,746	11,682,809	17.55
<b>APPROPRIATIONS - ALL FUNDS</b>		9,313,927	12,188,717	12,275,211	(17.55)
<b>NET OF REVENUES/APPROPRIATIONS - ALL FUNDS</b>		1,392,110	(643,971)	(592,402)	



P.O. Box 396  
309 E. Chicago Blvd.  
Tecumseh, MI 49286



517-423-2107



[www.mytecumseh.org](http://www.mytecumseh.org)  
[www.downtowntecumseh.com](http://www.downtowntecumseh.com)

*Innovative • Timeless • Inviting*