CITY OF SAULT STE MARIE

2024-2025 BUDGET WORKBOOK

MANAGER RECOMMENDED

PRESENTED APRIL 15, 2024

101 GENERAL FUND, GOVERNMENTAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
ESTIMATED REVENUES									
Dept 000									
101-000-402.000	TAX REVENUE - CITY OPERATING	4,862,700	5,084,400	5,100,000	5,517,000	5,517,000	5,700,000	5,700,000	
101-000-403.000	TAX REVENUE - SOLID WASTE	189,500	198,200	198,000	215,000	215,000	230,000	230,000	
101-000-405.000	TAX REVENUE-POLICE FIRE PENSIO	1,807,500	1,900,000	1,900,000	2,062,000	2,060,000	2,100,000	2,100,000	
101-000-411.000	DELINQUENT TAX REVENUE	100		2,500	1,500	1,500	1,500	1,500	
101-000-412.000	DELINQUENT PPT REV CITY SHARE	1,700	500	1,700	500	500			
101-000-413.000	PERSONAL PROP TAX LOSS REIMB		23,400	23,400	25,000	25,000	25,000	25,000	
101-000-414.000	TAXES REFUNDED	(2,800)	(50,000)	(15,000)	(30,000)	(30,000)	(30,000)	(30,000)	
101-000-432.001	IN LIEU OF TAX - BRIDGE	53,900	54,000	54,200	54,000	54,000	54,000	54,000	
101-000-432.002	IN LIEU OF TAX - WATER	348,000	363,000	363,000	350,200	350,200	360,800	360,800	
101-000-432.003	IN LIEU OF TAX - SEWER	338,000	352,000	352,000	337,500	337,500	347,700	347,700	
101-000-432.004	IN LIEU OF TAX - HOUSING	84,300	77,100	63,100	61,500	61,500	61,500	61,500	
101-000-445.000	TAX REV - INTEREST & PENALTIES	42,300	30,000	30,000	30,000	30,000	30,000	30,000	
101-000-447.000	TAX REVENUE - COLLECTION FEE	158,700	166,600	160,000	180,000	180,000	190,000	190,000	
101-000-477.000	CHARTER CABLE FEES	53,400	53,600	50,500	53,600	50,500	50,500	50,500	
101-000-478.610	MARIJUANA/CANNABIS PERMIT FEES	20,000	35,000	20,000	20,000	20,000	20,000	20,000	
101-000-478.628	SIGN & MECH PERMITS	3,100	3,000	3,000	3,000	3,000	3,000	3,000	
101-000-478.630	TRAILER LICENSE	3,000	2,400	2,000	2,400	2,400	2,400	2,400	
101-000-478.631	RENTAL REGISTRATION FEES	11,400	10,500	10,500	10,500	10,500	10,500	10,500	
101-000-478.650	CITY CLERK - LICENSES AND PERMITS	8,500	4,500	4,000	4,500	4,500	4,500	4,500	
101-000-490.609	COMMUNITY DEV FEES	4,800	3,500	3,500	3,500	3,500	3,500	3,500	
101-000-490.627	BUILDING PERMITS	37,700	22,000	30,000	30,000	30,000	30,000	30,000	
101-000-490.629	PLAN REVIEW FEE	18,700	10,800	20,000	20,000	20,000	20,000	20,000	
101-000-505.001	FEDERAL GRANT -DOJ COVID SUPPLMTL RELIEF								
101-000-505.002	FEDERAL GRANT DOJ POLICE VEST REIMB		1,000	1,000	1,000	2,000	1,000	2,000	
101-000-505.301	FED GRANT - OHSP DRUG IMPAIRED DRIVE ENF			1,500	10,000	10,000	10,000	10,000	
101-000-505.302	FED GRANT - OHSP PEDESTRIAN BICYCLE ENF			1,900	10,000	10,000	10,000	10,000	
101-000-505.303	FED GRANT - OHSP CRASH INVEST TRAINING		8,500	8,500	8,500	8,500	8,500	8,500	
101-000-516.549	FEDERAL GRANT USDA AMBULANCE								
101-000-526.557	DIAL A RIDE GRANT - FEDERAL	224,300	162,500	104,500	95,100	95,100	95,100	95,100	
101-000-526.558	FED DOT - CARES - RURAL TRIBAL TRANSIT								
101-000-541.000	OHSP GRANTS (SEATBELTS/OWI)	4,900	20,600	20,700					
101-000-543.000	GRANT - STATE FIRE SERVICE	577,500	535,600	535,700	580,000	580,000	580,000	580,000	
101-000-543.303	STATE GRANT -MCOLES POLICE RECRUITS			48,000	48,000				
101-000-543.551	STONEGARDEN GRANT		10,000	18,800	20,000	20,000	20,000	20,000	
101-000-543.552	SNOWMOBILE GRANT	4,000	2,500		4,000	4,000	4,000	4,000	

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101-000-548.000	STATE GRANT MARIJUANA REV SHARING	259,300	225,000	236,700	236,700	236,700	236,700	236,700	
101-000-556.556	DIAL A RIDE GRANT - STATE	203,400	162,500	183,400	187,700	187,700	187,700	187,700	
101-000-561.640	COUNTY FIRE AMBULANCE	81,600	75,300	75,300	75,300	75,300	75,300	75,300	
101-000-574.001	REV SHARING-CONSTITUTIONAL	1,430,800	1,455,200	1,466,600	1,462,700	1,462,700	1,462,700	1,462,700	
101-000-574.002	REV SHARING-STATUTORY	477,100	519,800	496,000	535,900	535,900	535,900	535,900	
101-000-574.003	REVENUE SHARING - PUBLIC SAFETY		33,000	9,400	9,900	9,900	9,900	9,900	
101-000-576.649	ELECTION REVENUE	(2,900)	500	10,000	10,000	10,000			
101-000-577.000	LIQUOR LICENSE FEES FROM MLCC	21,800	21,000	22,000	22,000	22,000	22,000	22,000	
101-000-584.301	SCHOOLS CONTRIBUTION - RESOURCE OFFICER	94,700	103,000	103,000	105,000	105,000	105,000	105,000	
101-000-613.651	POLICE DEPT	55,600	32,000	45,000	40,000	45,000	40,000	45,000	
101-000-614.000	MUNICIPAL SERVICES AGREEMENT FEES	15,500	15,500	16,000	15,500	15,500	15,500	15,500	
101-000-627.657	NUISANCE COMPLAINTS	24,500	20,000	20,000	20,000	20,000	20,000	20,000	
101-000-638.001	AMBULANCE SERVICE	1,512,300	1,400,000	1,900,000	1,500,000	1,500,000	1,500,000	1,500,000	
101-000-638.002	AMB W/O & ADJUST - CONTRACTUAL	(435,900)	(523,000)	(600,000)	(525,000)	(525,000)	(525,000)	(525,000)	
101-000-638.003	AMB W/O SELF PAY & UNCOLL ADJ	(122,000)	(95,000)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)	
101-000-642.643	XEROX REVENUE	4,000	2,200	2,200	2,000	2,000	2,200	2,200	
101-000-642.669	AIRPORT FUEL SURCHARGES	10,600	2,600	5,000	5,000	5,000	5,000	5,000	
101-000-642.673	KEMP MARINA FUEL SALES	137,800	165,000	150,000	150,000	150,000	150,000	150,000	
101-000-651.622	COMMUNITY GARDEN	1,900	1,000	1,500	1,500	1,500	1,500	1,500	
101-000-651.624	BALLFIELDS USER FEES	2,400	2,000	2,000	2,000	2,000	2,000	2,000	
101-000-651.625	CITY HALL GROUNDS	100		200	100	100	100	100	
101-000-651.626	HISTORIC HOMES ADMISSION FEE	1,400	7,000	6,000	3,000	3,000	3,000	3,000	
101-000-651.779	SAULT SEAL RECR CENTER	42,800	50,000	100	50,000	50,000	50,000	50,000	
101-000-652.652	AUXILIARY POLICE SECURITY REV	11,400	55,000	55,000	15,000	15,000	15,000	15,000	
101-000-654.620	ACCTING MGMT SERVICE	524,800	528,300	528,300	548,200	548,200	559,600	559,600	
101-000-654.621	CENTRAL SERVICE COST ALLOCATIO								
101-000-657.655	FINES VIOLATIONS	7,000	6,000	7,000	7,000	7,000	7,000	7,000	
101-000-664.000	INTEREST EARNINGS	175,700	100,000	150,000	140,000	140,000	120,000	120,000	
101-000-667.000	PROPERTY RENTALS	26,200	21,300	21,300	22,000	22,000	22,000	22,000	
101-000-667.001	DOCK RENT -CARBIDE/VALLEY CAMP	121,500	150,000	141,100	75,000	67,000	75,000	67,000	
101-000-667.608	PULLAR ADVERTISING	17,000	25,000	16,400	20,000	20,000	20,000	20,000	
101-000-667.615	AUNE-OSBORN PARK	536,500	375,000	450,000	475,000	475,000	475,000	475,000	
101-000-667.616	SHERMAN PARK - CAMPGROUND	58,800	50,000	60,000	55,000	55,000	60,000	60,000	
101-000-667.617	SHERMAN PARK - PAVILION	7,000	3,000	3,100	3,300	3,300	3,000	3,000	
101-000-667.618	AUNE/OSB SURCHARGE-REFUNDS	(43,300)	(60,000)	(50,000)	(60,000)	(60,000)	(60,000)	(60,000)	
101-000-667.636	CEMETERY	24,800	24,000	25,000	25,000	25,000	25,000	25,000	
101-000-667.639	COLUMBARIUM CEMETERY REVENUE	1,500	3,500	3,500	3,500	3,500	3,500	3,500	
101-000-667.773	KEMP MARINA REVENUE	88,300	85,000	75,000	75,000	75,000	75,000	75,000	
101-000-667.774	HARVEY MARINA REVENUE	43,500	38,000	40,000	40,000	40,000	40,000	40,000	
101-000-667.777	PULLAR	118,000	110,000	115,000	115,000	120,000	115,000	120,000	
101-000-667.778	KAINES RINK REVENUE	1,100	1,500	900	1,500	1,500	1,500	1,500	
101-000-673.000	SALE OF EQUIPMENT			15,000					
101-000-674.000	DONATIONS - GENERAL								

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101-000-674.006	FED CONTRIB - FBI SAFE TRAIL REIMB	14,900	14,000	14,000	14,000	14,000	14,000	14,000	
101-000-674.301	DONATIONS - POLICE	1,800							
101-000-674.302	DONATIONS - TRIDENT	3,800	2,200	5,000	2,500	3,300	2,500	3,300	
101-000-674.336	DONATIONS - FIRE EQUIPMENT	5,000	10,000	10,600					
101-000-674.776	DONATIONS - PARKS	700		800					
101-000-675.000	MISCELLANEOUS REVENUE	34,400	25,000	40,000	35,000	35,000	35,000	35,000	
101-000-675.244	MISC REVENUE FROM EDC			100					
101-000-685.000	OPIOID SETTLEMENT REVENUE	66,000	66,000	16,900					
101-000-687.000	REFUNDS & REBATES	26,200	9,000	15,000	20,000	20,000	20,000	20,000	
101-000-689.000	CASH OVER OR SHORT	(200)							
101-000-699.106	TRANSFER IN - OSBORN OP	32,700	19,400	19,400		26,800		26,800	
101-000-699.247	TRANSFER IN - TIFA 3	22,000	70,400	70,400	70,400	70,400	70,400	70,400	
101-000-699.253	TRANSFER IN - SPECIAL REVENUE	6,800							
Totals for dept 000 -		14,605,900	14,491,400	15,036,200	15,245,000	15,222,500	15,446,500	15,477,100	
TOTAL ESTIMATED REVENUES		14,605,900	14,491,400	15,036,200	15,245,000	15,222,500	15,446,500	15,477,100	
APPROPRIATIONS									
Dept 101 - CITY COMMISSION									
101-101-702.000	SALARIES - WAGES - COMMISSION	30,600	32,100	32,100	32,100	32,100	32,100	32,100	
101-101-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-101-709.000	FRINGE BENEFITS - FICA	1,900	2,000	2,000	2,000	2,000	2,000	2,000	
101-101-711.000	FRINGE BENEFITS - MEDICARE	400	500	500	500	500	500	500	
101-101-722.000	FRINGE BENEFITS - WORKERS COMP		100	100	100	100	100	100	
101-101-726.000	SUPPLIES	200	500	500	500	500	500	500	
101-101-791.000	DUES/SUBSCRIPTIONS	7,200	7,500	7,600	7,500	7,500	7,600	7,600	
101-101-885.000	CHAMBER OF COMMERCE	1,100	1,200	1,200	1,200	1,200	1,200	1,200	
101-101-913.000	TRAVEL & TRAINING	3,600	6,900	6,200	5,000	5,000	5,000	5,000	
101-101-988.000	CONTINGENCY					81,100			
Totals for dept 101 - CITY COMMISSION		45,000	50,900	50,300	49,000	130,100	49,100	49,100	
Dept 172 - CITY MANAGER									
101-172-702.000	SALARIES - WAGES - CITY MGR	156,600	156,000	156,000	163,700	163,700	171,300	171,300	
101-172-706.000	PAYROLL OTHER	8,100	2,800	1,600	1,000	1,000	2,000	2,000	
101-172-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
101-172-709.000	FRINGE BENEFITS - FICA	10,600	9,500	9,500	10,200	10,200	10,700	10,700	
101-172-711.000	FRINGE BENEFITS - MEDICARE	2,500	2,300	2,300	2,400	2,400	2,500	2,500	
101-172-714.000	FRINGE BENEFITS - UNCLASSIFIED	9,700	10,000	10,000	10,000	10,000	10,000	10,000	
101-172-715.000	FRINGE BENEFITS - MERS DB PENSION	65,300	6,500	6,500	6,100	6,100	6,800	6,800	
101-172-716.000	FRINGE BENEFITS - MERS DC PENSION	7,700	8,400	8,400	9,000	9,000	9,400	9,400	
101-172-718.000	FRINGE BENEFITS - HEALTH INSURANCE	28,800	26,800	26,800	26,900	26,900	29,000	29,000	
101-172-722.000	FRINGE BENEFITS - WORKERS COMP	200	600	600	400	400	400	400	

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101-172-723.000	FRINGE BENEFITS - PEHP	2,800	2,900	2,900	2,900	2,900	2,900	2,900	
101-172-724.000	FRINGE BENEFITS - LIFE INS	1,800	1,900	1,900	1,900	3,300	2,000	3,400	
101-172-725.000	FRINGE BENEFITS - DISABILITY INS	600	600	600	700	700	700	700	
101-172-791.000	DUES/SUBSCRIPTIONS	800	2,400	1,200	2,400	1,200	1,200	2,400	
101-172-801.000	CONTRACTED SERVICES					10,000			
101-172-851.000	POSTAGE	23,100	20,000	22,000	25,000	25,000	25,000	25,000	
101-172-913.000	TRAVEL & TRAINING	600	2,000	2,000	2,000	2,000	2,000	2,000	
Totals for dept 172 - CITY MANAGER		319,300	252,800	252,400	264,700	274,900	276,000	278,600	
Dept 173 - GENERAL APPROPRIATION									
101-173-860.000	DIAL A RIDE PASS THRU	427,700	325,000	208,000	282,800	282,800	182,800	182,800	
101-173-861.000	DIAL A RIDE APPROPRIATION	80,000	80,000	80,000	90,000	90,000	90,000	90,000	
101-173-881.000	EDC APPROPRIATION								
101-173-882.000	DDA APPROPRIATION	65,700	75,000	35,000	131,000	46,300	140,200	48,700	
Totals for dept 173 - GENERAL APPROPRIATION		573,400	480,000	323,000	503,800	419,100	413,000	321,500	
Dept 201 - FINANCE									
101-201-702.000	SALARIES - WAGES - FINANCE	372,300	350,200	350,200	362,900	362,900	381,600	381,600	
101-201-706.000	PAYROLL OTHER	7,000	4,800	6,900	6,000	7,000	45,500	45,500	
101-201-707.000	OVERTIME				600		600		
101-201-708.000	FRINGE BENEFITS - SUTA	200	100	100	100	100	100	100	
101-201-709.000	FRINGE BENEFITS - FICA	23,500	21,200	21,200	22,500	22,500	23,700	23,700	
101-201-711.000	FRINGE BENEFITS - MEDICARE	5,500	5,000	5,000	5,300	5,300	5,600	5,600	
101-201-712.000	FRINGE BENEFITS - HEALTH OPT OUT	10,600	10,800	10,800	5,400	5,400	5,400	5,400	
101-201-715.000	FRINGE BENEFITS - MERS DB PENSION	151,800	145,900	145,900	156,700	156,700	173,100	173,100	
101-201-716.000	FRINGE BENEFITS - MERS DC PENSION	2,700	3,000	3,000	3,200	3,200	3,400	3,400	
101-201-718.000	FRINGE BENEFITS - HEALTH INSURANCE	40,600	41,500	41,500	56,200	56,200	60,700	60,700	
101-201-722.000	FRINGE BENEFITS - WORKERS COMP	400	800	800	500	500	500	500	
101-201-723.000	FRINGE BENEFITS - PEHP	10,700	9,100	9,100	9,200	9,200	9,200	9,200	
101-201-724.000	FRINGE BENEFITS - LIFE INS	1,600	1,500	1,500	1,400	2,400	1,500	2,500	
101-201-725.000	FRINGE BENEFITS - DISABILITY INS	1,200	1,300	1,300	1,500	1,500	1,500	1,500	
101-201-726.000	SUPPLIES	1,200	1,600	2,600	2,000	2,000	3,000	3,000	
101-201-791.000	DUES/SUBSCRIPTIONS	500	800	800	800	800	800	800	
101-201-801.000	CONTRACTED SERVICES	5,600	6,400	6,400	6,400	6,400	6,500	6,500	
101-201-807.000	AUDIT FEES	30,900	27,500	24,300	25,400	25,400	25,800	25,800	
101-201-913.000	TRAVEL & TRAINING	1,100	4,400	3,000	5,000	5,000	5,400	5,400	
Totals for dept 201 - FINANCE		667,400	635,900	634,400	671,100	672,500	753,900	754,300	
Dept 215 - CLERK									
101-215-702.000	SALARIES - WAGES - CLERK	151,500	160,200	160,200	169,600	169,600	181,400	181,400	
101-215-706.000	PAYROLL OTHER	2,800	2,700	3,400	2,900	2,900	3,000	3,000	
101-215-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
101-215-709.000	FRINGE BENEFITS - FICA	9,600	7,900	7,900	10,600	10,600	11,300	11,300	

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101-215-711.000	FRINGE BENEFITS - MEDICARE	2,200	2,300	2,300	2,500	2,500	2,700	2,700	
101-215-712.000	FRINGE BENEFITS - HEALTH OPT OUT	5,200	5,400	5,400	5,400	5,400	5,400	5,400	
101-215-714.000	FRINGE BENEFITS - UNCLASSIFIED	300	400	400	500	500	500	500	
101-215-715.000	FRINGE BENEFITS - MERS DB PENSION	122,700	124,500	124,500	133,200	133,200	147,200	147,200	
101-215-716.000	FRINGE BENEFITS - MERS DC PENSION	1,200	1,300	1,300	1,400	1,400	1,600	1,600	
101-215-718.000	FRINGE BENEFITS - HEALTH INSURANCE	28,500	30,900	30,900	31,000	31,000	33,500	33,500	
101-215-722.000	FRINGE BENEFITS - WORKERS COMP	300	500	500	300	300	300	300	
101-215-723.000	FRINGE BENEFITS - PEHP	3,800	3,800	3,800	3,800	3,800	3,800	3,800	
101-215-724.000	FRINGE BENEFITS - LIFE INS	600	500	500	600	1,100	700	1,200	
101-215-725.000	FRINGE BENEFITS - DISABILITY INS	600	600	600	700	700	700	700	
101-215-726.000	SUPPLIES	4,100	6,500	6,500	6,500	6,500	6,500	6,500	
101-215-791.000	DUES/SUBSCRIPTIONS	900	1,600	3,700	1,600	1,600	1,600	1,600	
101-215-801.000	CONTRACTED SERVICES	1,000	200	200	200	200	200	200	
101-215-809.000	COMPUTER SERVICES (INTL SVC F)	297,600	315,500	315,500	328,200	328,200	338,100	338,100	
101-215-835.000	LICENSES, TESTING, MISC	11,300	13,500	13,500	13,500	13,500	13,500	13,500	
101-215-880.000	CITY CLEAN UP		500	500	500	500	500	500	
101-215-900.000	PRINTING & ADVERTISING	8,100	10,000	10,000	10,000	10,000	10,000	10,000	
101-215-913.000	TRAVEL & TRAINING		2,000		2,500	2,500	2,500	2,500	
101-215-914.000	PAY OF CLAIMS	51,200	5,000	5,000	5,000	5,000	5,000	5,000	
101-215-935.000	INSURANCE	218,900	231,400	232,100	239,100	239,100	246,300	246,300	
101-215-937.000	INSURANCE ABATEMENT	(156,400)	(189,200)	(189,200)	(194,800)	(194,800)	(200,600)	(200,600)	
101-215-943.000	EQUIPMENT RENTAL - POOL CARS								
101-215-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	3,400	3,300	3,300	3,200	3,200	3,200	3,200	
101-215-959.000	CODES ORDINANCE REVI	3,000	4,500	4,500	4,500	4,500	4,500	4,500	
Totals for dept 215 - CLERK		772,500	745,900	747,400	782,600	783,100	823,500	824,000	
Dept 257 - ASSESSOR									
101-257-702.000	SALARIES - WAGES - ASSESSOR	121,700	127,400	127,400	132,500	132,500	137,800	137,800	
101-257-704.000	PART TIME SEASONAL WAGES				1,100	1,100	1,100	1,100	
101-257-706.000	PAYROLL OTHER	1,300	1,300	1,200	1,000	1,000	1,000	1,000	
101-257-707.000	OVERTIME				300		300		
101-257-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-257-709.000	FRINGE BENEFITS - FICA	7,400	7,700	7,700	8,300	8,300	8,700	8,700	
101-257-711.000	FRINGE BENEFITS - MEDICARE	1,700	1,800	1,800	2,000	2,000	2,100	2,100	
101-257-715.000	FRINGE BENEFITS - MERS DB PENSION	4,200	5,300	5,300	5,000	5,000	5,500	5,500	
101-257-716.000	FRINGE BENEFITS - MERS DC PENSION	2,400	2,500	2,500	2,700	2,700	2,800	2,800	
101-257-718.000	FRINGE BENEFITS - HEALTH INSURANCE	24,800	26,800	26,800	26,900	26,900	29,000	29,000	
101-257-722.000	FRINGE BENEFITS - WORKERS COMP	100	400	400	200	200	200	200	
101-257-723.000	FRINGE BENEFITS - PEHP	2,800	2,900	2,900	2,900	2,900	2,900	2,900	
101-257-724.000	FRINGE BENEFITS - LIFE INS	500	600	600	500	900	600	1,000	
101-257-725.000	FRINGE BENEFITS - DISABILITY INS	400	500	500	600	600	600	600	
101-257-726.000	SUPPLIES	400	2,000	2,000	10,000	6,000	1,000	1,000	
101-257-791.000	DUES/SUBSCRIPTIONS	500	1,100	1,100	1,200	1,200	1,200	1,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-257-801.000	CONTRACTED SERVICES	5,000	10,000	5,000	12,000	12,000	12,000	12,000	
101-257-802.000	BOARD OF REVIEW		900	1,400	1,000	1,000	1,000	1,000	
101-257-900.000	PRINTING & ADVERTISING		400	400	500	500	500	500	
101-257-913.000	TRAVEL & TRAINING		500	500	500	500	500	500	
Totals for dept 257 - ASSESSOR		173,200	192,200	187,600	209,300	205,400	208,900	209,000	
Dept 262 - ELECTIONS									
101-262-704.000	PART TIME SEASONAL WAGES	8,500	11,200	8,000	22,500	22,500	22,500	22,500	
101-262-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-262-709.000	FRINGE BENEFITS - FICA		700	700	1,400	1,400	1,400	1,400	
101-262-711.000	FRINGE BENEFITS - MEDICARE		200	200	400	400	400	400	
101-262-722.000	FRINGE BENEFITS - WORKERS COMP		100	100	100	100	100	100	
101-262-726.000	SUPPLIES	4,300	7,500	7,500	7,500	7,500	7,500	7,500	
101-262-792.000	SOFTWARE LICENSE & MAINTENANCE	2,200	2,500	2,500	2,500	2,500	2,500	2,500	
101-262-801.000	CONTRACTED SERVICES		2,500	2,500	2,500	2,500	2,500	2,500	
101-262-851.000	POSTAGE		4,000	4,000	4,000	4,000	5,000	5,000	
101-262-900.000	PRINTING & ADVERTISING		200	200	200	200	200	200	
Totals for dept 262 - ELECTIONS		15,000	29,000	25,800	41,200	41,200	42,200	42,200	
Dept 265 - CITY HALL									
101-265-704.000	PART TIME SEASONAL WAGES			2,000	2,000	2,000	2,000	2,000	
101-265-726.000	SUPPLIES	300	1,100	2,500	1,100	1,100	1,200	1,200	
101-265-801.000	CONTRACTED SERVICES	45,800	31,000	31,400	31,000	31,000	31,000	31,000	
101-265-920.000	ELECTRICITY	31,200	28,500	28,500	28,500	28,500	28,500	28,500	
101-265-921.000	GAS/HEAT	6,100	4,500	4,500	4,500	4,500	4,500	4,500	
101-265-922.000	WATER	2,000	2,500	2,500	2,500	2,500	2,500	2,500	
101-265-923.000	SANITATION SERVICES	300	300	300	300	300	300	300	
101-265-931.000	EQUIPMENT REPAIR & MAINTENANCE	4,000	25,000	25,000	15,000	15,000	25,000	25,000	
Totals for dept 265 - CITY HALL		89,700	92,900	96,700	84,900	84,900	95,000	95,000	
Dept 266 - ATTORNEY									
101-266-801.000	LEGAL FEES CONTRACTED SVC	70,000	69,500	69,500	90,000	90,000	90,000	90,000	
101-266-802.000	TAX TRIBUNAL APPEAL SVCS- FEES	61,800	3,000	3,000	10,000	10,000	10,000	10,000	
Totals for dept 266 - ATTORNEY		131,800	72,500	72,500	100,000	100,000	100,000	100,000	
Dept 271 - FRINGE BENEFITS									
101-271-708.000	FRINGE BENEFITS - SUTA								
101-271-724.000	FRINGE BENEFITS - LIFE INS RETIREES	10,700	12,000	12,000	11,900	21,300	12,300	22,000	
Totals for dept 271 - FRINGE BENEFITS		10,700	12,000	12,000	11,900	21,300	12,300	22,000	
Dept 301 - POLICE									
101-301-702.000	SALARIES - WAGES - POLICE	1,284,100	1,456,900	1,456,900	1,565,700	1,528,600	1,649,900	1,649,900	
101-301-704.000	PART TIME SEASONAL WAGES	18,400	21,600	21,600	21,600	21,600	21,600	21,600	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-301-704.001	PART TIME WAGES POLICE RECRUITS			39,600	54,000				
101-301-706.000	PAYROLL OTHER	63,800	114,400	114,400	128,200	145,600	129,400	129,400	
101-301-707.000	OVERTIME	199,300	140,000	200,400	145,000	140,000	145,000	140,000	
101-301-707.001	OVERTIME - POLICE OHSP GRANT	13,200	10,000	2,100					
101-301-707.002	OVERTIME - POLICE SNOWMOBILE GRANT	3,200	8,000		4,000	4,000	4,000	4,000	
101-301-707.003	OVERTIME - POLICE STONEGARDEN GRANT	500	6,000	13,000	20,000	20,000	20,000	20,000	
101-301-707.004	OVERTIME - POLICE SAFE TRAILS GRANT								
101-301-707.301	OVERTIME - FED OHSP DRUG IMPAIRED GRANT			2,600	10,000	10,000	10,000	10,000	
101-301-707.302	OVERTIME - FED OHSP PED BICYCLE SAFETY			2,600	10,000	10,000	10,000	10,000	
101-301-708.000	FRINGE BENEFITS - SUTA	700	200	200	200	200	300	300	
101-301-709.000	FRINGE BENEFITS - FICA	7,400	6,400	6,400	10,500	10,500	10,800	10,800	
101-301-711.000	FRINGE BENEFITS - MEDICARE	23,600	22,000	22,000	26,400	25,700	27,700	27,700	
101-301-712.000	FRINGE BENEFITS - HEALTH OPT OUT	43,400	43,200	45,900	37,800	37,800	37,800	37,800	
101-301-714.000	FRINGE BENEFITS - UNCLASSIFIED	1,300	1,200	1,200	1,200	1,200	1,200	1,200	
101-301-715.000	FRINGE BENEFITS - MERS DB PENSION	56,700	49,100	49,100	58,100	56,500	64,100	64,100	
101-301-716.000	FRINGE BENEFITS - MERS DC PENSION		1,600	1,600	1,900	1,000	2,000	2,000	
101-301-717.000	FRINGE BENEFITS - POLICE FIRE DB PENSION	951,100	1,013,200	1,013,200	1,121,800	1,033,600	1,175,100	1,175,100	
101-301-718.000	FRINGE BENEFITS - HEALTH INSURANCE	178,700	255,200	182,300	285,100	275,000	307,900	307,900	
101-301-722.000	FRINGE BENEFITS - WORKERS COMP	8,500	24,900	24,900	14,400	14,100	15,200	15,200	
101-301-723.000	FRINGE BENEFITS - PEHP	34,400	28,000	31,500	35,800	35,800	35,800	35,800	
101-301-724.000	FRINGE BENEFITS - LIFE INS	3,800	4,100	4,100	4,100	7,400	4,300	7,700	
101-301-725.000	FRINGE BENEFITS - DISABILITY INS	4,900	5,700	5,700	6,000	6,000	6,200	6,200	
101-301-726.000	SUPPLIES	9,900	11,000	11,000	11,000	11,000	11,000	11,000	
101-301-726.002	SUPPLIES FROM DONATIONS	500	500	500	500	500	500	500	
101-301-759.000	GAS, OIL & GREASE	47,200	38,000	38,000	38,000	38,000	38,000	38,000	
101-301-767.000	UNIFORMS & GEAR	24,900	38,600	38,600	68,300	68,300	37,700	37,700	
101-301-791.000	DUES & SUBSCRIPTIONS	1,700	1,200	1,200	1,200	1,200	1,200	1,200	
101-301-801.000	CONTRACTED SERVICES	32,700	23,000	20,000	35,500	29,500	35,800	29,800	
101-301-835.000	LICENSES, TESTING, MISC	2,300	3,200	3,200	3,200	3,200	1,500	1,500	
101-301-836.001	ANIMAL CONTROL	15,600	15,800	15,800	15,800	15,800	15,800	15,800	
101-301-850.000	TELEPHONE	5,700	5,500	5,500	5,500	5,500	3,300	3,300	
101-301-913.000	TRAINING	16,800	15,000	15,000	15,000	15,000	15,000	15,000	
101-301-913.303	TRAVEL & TRAINING - OHSP CRASH INVESTIG		8,500	5,000	5,000	5,000			
101-301-920.000	ELECTRICITY	28,900	37,000	37,000	37,000	37,000	37,000	37,000	
101-301-922.000	WATER	2,500	3,500	3,500	3,500	3,500	3,500	3,500	
101-301-923.000	SANITATION SERVICES	1,300	1,400	1,400	1,400	1,400	1,400	1,400	
101-301-931.000	EQUIPMENT REPAIR & MAINTENANCE	24,700	15,000	20,000	10,000	10,000	10,000	10,000	
101-301-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	9,200	7,500	10,000	7,500	7,500	7,500	7,500	
101-301-934.000	BUILDING MAINTENANCE		10,000	10,000	15,000	12,000	11,500	11,500	
101-301-937.000	TOWING SERVICES	100	500	500	500	500	500	500	
101-301-941.000	POLICE RENT	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
101-301-943.000	EQUIPMENT RENTAL	10,300	52,700	47,000	42,000	42,000	42,000	42,000	
101-301-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	32,100	21,800	21,800	40,200	36,800	36,900	33,500	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-301-956.000	OTHER - PUBLIC RELATIONS	1,200	1,000	1,000	2,000	1,000	2,000	1,000	
101-301-961.000	COVID RELATED SUPPLIES								
Totals for dept 301 - POLICE		3,173,600	3,531,400	3,556,300	3,928,900	3,738,300	3,999,400	3,987,400	
Dept 302 - TRIDENT									
101-302-702.000	SALARIES - WAGES - TRIDENT	64,100	70,500	70,500	66,500	66,500	69,200	69,200	
101-302-706.000	PAYROLL OTHER	3,200	8,200	8,200	8,200	8,200	8,200	8,200	
101-302-707.000	OVERTIME	14,600	9,000	9,000	5,000	5,000	5,000	5,000	
101-302-707.004	OVERTIME - POLICE SAFE TRAILS GRANT	1,100	12,000	12,000	13,300	13,300	13,300	13,300	
101-302-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-302-711.000	FRINGE BENEFITS - MEDICARE	1,000	1,100	1,100	1,100	1,100	1,200	1,200	
101-302-717.000	FRINGE BENEFITS - POLICE FIRE DB PENSION	37,300	56,500	56,500	55,800	51,400	58,400	58,400	
101-302-718.000	FRINGE BENEFITS - HEALTH INSURANCE	5,100	6,700	6,700	6,700	6,700	7,200	7,200	
101-302-722.000	FRINGE BENEFITS - WORKERS COMP	400	1,200	1,200	700	700	700	700	
101-302-723.000	FRINGE BENEFITS - PEHP	1,400	1,500	1,500	1,500	1,500	1,500	1,500	
101-302-724.000	FRINGE BENEFITS - LIFE INS	200	200	200	200	300	300	400	
101-302-725.000	FRINGE BENEFITS - DISABILITY INS	300	300	300	300	300	300	300	
101-302-726.000	SUPPLIES	300	500	500	500	500	500	500	
101-302-853.000	TRIDENT OPS FR OUTSIDE CONTRIB	1,100	5,000	5,000	10,000	10,000	10,000	10,000	
Totals for dept 302 - TRIDENT		130,100	172,800	172,800	169,900	165,600	175,900	176,000	
Dept 306 - AUXILIARY POLICE DEPARTMENT									
101-306-704.000	PART TIME SEASONAL WAGES	8,600	8,700	8,700	28,900	28,900	28,900	28,900	
101-306-706.000	PAYROLL OTHER								
101-306-707.000	OVERTIME	(1,500)							
101-306-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-306-709.000	FRINGE BENEFITS - FICA	500	1,100	1,100	1,800	1,800	1,800	1,800	
101-306-711.000	FRINGE BENEFITS - MEDICARE	100	300	300	500	500	500	500	
101-306-718.000	FRINGE BENEFITS - HEALTH INSURANCE								
101-306-722.000	FRINGE BENEFITS - WORKERS COMP	100	500	500	100	100	100	100	
101-306-726.000	SUPPLIES	600	1,000	1,000	7,500	5,000	5,000	5,000	
101-306-759.000	GAS, OIL & GREASE	400	1,000	1,000	3,000	1,000	3,000	1,000	
101-306-802.000	AUX SHARE OF SEC REV LESS EXP								
101-306-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	100	1,000	1,000	2,000	1,000	2,000	1,000	
Totals for dept 306 - AUXILIARY POLICE DEPARTMENT		8,900	13,700	13,700	43,900	38,400	41,400	38,400	
Dept 336 - FIRE									
101-336-702.000	SALARIES - WAGES - FIRE DEPT	648,800	675,700	675,700	721,400	721,400	751,500	751,500	
101-336-706.000	PAYROLL OTHER	83,800	84,500	138,000	121,200	112,400	120,500	109,500	
101-336-707.000	OVERTIME	119,000	106,300	114,400	92,400	92,400	96,000	96,000	
101-336-708.000	FRINGE BENEFITS - SUTA	400	100	100	100	100	100	100	
101-336-709.000	FRINGE BENEFITS - FICA	1,100	1,200	1,200	1,400	1,400	1,500	1,500	
101-336-711.000	FRINGE BENEFITS - MEDICARE	12,600	11,300	11,300	12,100	12,100	12,600	12,600	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-336-712.000	FRINGE BENEFITS - HEALTH OPT OUT	26,200	27,000	27,000	27,000	27,000	27,000	27,000	
101-336-714.000	FRINGE BENEFITS - UNCLASSIFIED	300	400	500	500	500			
101-336-715.000	FRINGE BENEFITS - MERS DB PENSION	600	700	700	900	900	1,000	1,000	
101-336-716.000	FRINGE BENEFITS - MERS DC PENSION	400	400	400	500	500	500	500	
101-336-717.000	FRINGE BENEFITS - POLICE FIRE DB PENSION	455,800	493,900	493,900	545,700	494,900	561,800	561,800	
101-336-718.000	FRINGE BENEFITS - HEALTH INSURANCE	96,500	113,100	113,100	113,400	113,400	122,500	122,500	
101-336-722.000	FRINGE BENEFITS - WORKERS COMP	6,500	21,300	21,300	12,200	12,200	12,700	12,700	
101-336-723.000	FRINGE BENEFITS - PEHP	14,800	14,900	14,900	14,900	14,900	14,900	14,900	
101-336-724.000	FRINGE BENEFITS - LIFE INS	2,000	2,500	2,500	2,500	4,500	2,600	4,700	
101-336-725.000	FRINGE BENEFITS - DISABILITY INS	1,800	2,500	2,500	2,900	2,900	3,000	3,000	
101-336-726.000	SUPPLIES	8,700	16,000	17,000	16,000	16,000	12,000	12,000	
101-336-754.000	FIRE PREV - PROMOTIONAL	700	1,200	1,500	1,400	1,200	1,500	1,200	
101-336-759.000	GAS, OIL & GREASE	8,400	6,400	5,000	6,500	6,500	6,600	6,600	
101-336-767.000	UNIFORMS & GEAR	16,200	15,400	15,400	16,000	16,000	16,300	16,300	
101-336-780.000	TOOLS EQUIPMENT	8,900	3,700	3,700	6,000	4,000	4,500	4,000	
101-336-791.000	DUES/SUBSCRIPTIONS	900	1,400	1,400	2,000	2,000	2,200	2,200	
101-336-801.000	CONTRACTED SERVICES	16,000	12,000	12,000	12,000	12,000	12,500	12,500	
101-336-805.000	RETROFIT & SUPPORT	900	2,500	2,500	2,700	2,700	2,700	2,700	
101-336-850.000	TELEPHONE			400	500	500	500	500	
101-336-880.000	COMMUNITY FIREWORKS	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
101-336-913.000	TRAVEL & TRAINING	9,700	9,000	9,000	11,400	9,000	12,000	9,000	
101-336-916.001	HYDRANT RENTAL	197,300	203,200	203,200	209,300	209,300	213,000	213,000	
101-336-920.000	ELECTRICITY	3,400	4,000	3,500	4,300	4,300	4,500	4,500	
101-336-921.000	GAS/HEAT	2,800	1,600	2,300	2,700	2,700	2,900	2,900	
101-336-922.000	WATER	1,100	3,600	3,600	3,900	3,900	4,000	4,000	
101-336-923.000	SANITATION SERVICES	900	900	900	900	900	1,000	1,000	
101-336-931.000	EQUIPMENT REPAIR & MAINTENANCE	30,500	30,000	30,000	43,000	35,000	39,500	35,000	
101-336-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	5,000	5,500	6,000	3,500	3,500	4,000	4,000	
Totals for dept 336 - FIRE		1,802,000	1,892,200	1,954,900	2,031,200	1,961,000	2,087,900	2,070,700	
Dept 441 - OPERATING EXPENSES									
101-441-702.000	SALARIES - WAGES - DPW	106,400	109,400	109,400	137,800	137,800	144,300	144,300	
101-441-706.000	PAYROLL OTHER	10,500	5,200	5,200	6,900	7,400	8,700	8,900	
101-441-707.000	OVERTIME	19,100	17,400	20,600	22,300	22,300	23,200	23,200	
101-441-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
101-441-709.000	FRINGE BENEFITS - FICA	8,000	8,700	8,700	9,100	9,100	9,600	9,600	
101-441-711.000	FRINGE BENEFITS - MEDICARE	1,900	1,900	1,900	2,000	2,000	2,100	2,100	
101-441-712.000	FRINGE BENEFITS - HEALTH OPT OUT	3,900	5,500	5,500	5,800	5,800	5,800	5,800	
101-441-715.000	FRINGE BENEFITS - MERS DB PENSION	24,000	25,700	25,700	33,500	33,500	36,900	36,900	
101-441-716.000	FRINGE BENEFITS - MERS DC PENSION	2,100	2,900	2,900	3,000	3,000	3,200	3,200	
101-441-718.000	FRINGE BENEFITS - HEALTH INSURANCE	14,900	16,800	16,800	18,000	18,000	19,400	19,400	
101-441-722.000	FRINGE BENEFITS - WORKERS COMP	1,500	4,800	4,800	2,700	2,700	2,800	2,800	
101-441-723.000	FRINGE BENEFITS - PEHP	3,300	3,800	3,800	4,100	4,100	4,200	4,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-441-724.000	FRINGE BENEFITS - LIFE INS	300	400	400	300	600	400	700	
101-441-725.000	FRINGE BENEFITS - DISABILITY INS	900	1,200	1,200	1,300	1,300	1,300	1,300	
101-441-726.000	SUPPLIES	2,900	5,000	5,000	5,000	5,000	5,000	5,000	
101-441-726.661	SUPPLIES - INTERNAL SERVICES	13,900	17,000	17,000	17,000	17,000	17,000	17,000	
101-441-801.000	CONTRACTED SERVICES	14,700	35,000	30,000	40,000	40,000	40,000	40,000	
101-441-836.002	SAFETY COMMITTEE - DPW	22,400	6,000	6,000	12,000	12,000	12,000	12,000	
101-441-931.000	REPAIR & REPLACEMENT	7,400		800					
101-441-943.000	EQUIPMENT RENTAL - DPW		1,000	1,000	1,000	1,000	1,000	1,000	
101-441-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	227,600	225,000	225,000	230,000	230,000	230,000	230,000	
Totals for dept 441 - OPERATING EXPENSES		485,800	492,800	491,800	551,900	552,700	567,000	567,500	
Dept 447 - ENGINEERING									
101-447-702.000	SALARIES - WAGES - ENGINEERING	246,500	268,000	268,000	279,000	279,000	288,900	288,900	
101-447-704.000	PART TIME SEASONAL WAGES	14,600	20,700	29,100	20,700	20,700	21,400	21,400	
101-447-706.000	PAYROLL OTHER	3,500	4,600	3,200	4,600	4,600	4,600	4,600	
101-447-707.000	OVERTIME		5,100						
101-447-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
101-447-709.000	FRINGE BENEFITS - FICA	16,500	17,600	17,600	18,600	18,600	19,300	19,300	
101-447-711.000	FRINGE BENEFITS - MEDICARE	3,900	4,200	4,200	4,400	4,400	4,500	4,500	
101-447-712.000	FRINGE BENEFITS - HEALTH OPT OUT	9,600	10,800	10,800	5,400	5,400	5,400	5,400	
101-447-714.000	FRINGE BENEFITS - UNCLASSIFIED	300	400	400	500	500	500	500	
101-447-715.000	FRINGE BENEFITS - MERS DB PENSION	700	11,300	11,300	10,400	10,400	11,500	11,500	
101-447-716.000	FRINGE BENEFITS - MERS DC PENSION	3,900	5,300	5,300	5,600	5,600	5,800	5,800	
101-447-718.000	FRINGE BENEFITS - HEALTH INSURANCE	34,300	36,500	36,500	56,300	56,300	60,800	60,800	
101-447-722.000	FRINGE BENEFITS - WORKERS COMP	500	1,200	1,200	600	600	600	600	
101-447-723.000	FRINGE BENEFITS - PEHP	6,400	5,700	5,700	5,700	5,700	5,700	5,700	
101-447-724.000	FRINGE BENEFITS - LIFE INS	1,000	1,000	1,000	900	1,600	1,000	1,700	
101-447-725.000	FRINGE BENEFITS - DISABILITY INS	800	1,000	1,000	1,100	1,100	1,100	1,100	
101-447-726.000	SUPPLIES	2,800	4,000	4,000	9,000	4,000	4,000	4,000	
101-447-791.000	DUES & SUBSCRIPTIONS	200	1,300	2,000	1,300	1,300	1,300	1,300	
101-447-801.000	CONTRACTED SERVICES		8,000	8,000	20,000	20,000	20,000	20,000	
101-447-850.000	TELEPHONE								
101-447-913.000	TRAVEL & TRAINING	2,100	3,000	2,000	4,000	4,000	4,000	4,000	
101-447-943.000	EQUIPMENT RENTAL								
101-447-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Totals for dept 447 - ENGINEERING		349,000	411,100	412,700	449,500	445,200	461,800	462,500	
Dept 448 - OPERATING EXPENSES									
101-448-926.000	STREET LIGHTING - DPW	177,100	194,500	202,200	200,000	200,000	200,000	200,000	
Totals for dept 448 - OPERATING EXPENSES		177,100	194,500	202,200	200,000	200,000	200,000	200,000	
Dept 567 - CEMETERY									
101-567-702.000	SALARIES - WAGES - CEMETERY	66,600	77,300	77,300	58,000	58,000	61,200	61,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-567-704.000	PART TIME SEASONAL WAGES	7,200	31,300	31,300	18,400	18,400	18,400	18,400	
101-567-706.000	PAYROLL OTHER	2,400	3,800	3,800	3,800	3,800	3,900	3,900	
101-567-707.000	OVERTIME	500	1,500	3,600	1,600	1,600	1,600	1,600	
101-567-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-567-709.000	FRINGE BENEFITS - FICA	4,800	4,300	4,300	1,200	1,200	1,200	1,200	
101-567-711.000	FRINGE BENEFITS - MEDICARE	1,100	800	1,100	1,000	1,000	1,000	1,000	
101-567-712.000	FRINGE BENEFITS - HEALTH OPT OUT		5,400		2,700	2,700	2,700	2,700	
101-567-715.000	FRINGE BENEFITS - MERS DB PENSION	10,400	24,400	24,400	14,300	14,300	15,800	15,800	
101-567-716.000	FRINGE BENEFITS - MERS DC PENSION	900		900	900	900	1,000	1,000	
101-567-718.000	FRINGE BENEFITS - HEALTH INSURANCE	400	500	5,000	8,300	8,300	9,000	9,000	
101-567-722.000	FRINGE BENEFITS - WORKERS COMP	500	2,700	2,700	1,300	1,300	1,400	1,400	
101-567-723.000	FRINGE BENEFITS - PEHP	1,600	1,700	1,700	1,800	1,800	1,900	1,900	
101-567-724.000	FRINGE BENEFITS - LIFE INS	200	200	200	200	300	300	400	
101-567-725.000	FRINGE BENEFITS - DISABILITY INS	300	600	600	200	200	200	200	
101-567-726.000	SUPPLIES	6,000	7,000	6,000	7,000	7,000	7,000	7,000	
101-567-759.000	GAS, OIL & GREASE	4,000	3,500	4,000	4,000	4,000	3,500	3,500	
101-567-801.000	CONTRACTED SERVICES	7,500	3,000	1,000	1,500	1,500	1,500	1,500	
101-567-920.000	ELECTRICITY	1,800	2,000	2,000	2,000	2,000	2,000	2,000	
101-567-921.000	GAS/HEAT	2,800	2,400	2,400	3,000	3,000	2,400	2,400	
101-567-922.000	WATER		500	1,000	1,000	1,000	1,000	1,000	
101-567-931.000	EQUIPMENT REPAIR & MAINTENANCE	1,100	2,000	1,000	2,000	2,000	2,000	2,000	
101-567-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	1,000	1,500	500	1,500	1,500	1,500	1,500	
101-567-934.000	BUILDING MAINTENANCE	600	1,000	1,000	1,000	1,000	1,000	1,000	
101-567-943.000	EQUIPMENT RENTAL		600	500	500	500	500	500	
101-567-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	200	500	500	500	500	500	500	
Totals for dept 567 - CEMETERY		121,900	178,600	176,900	137,800	137,900	142,600	142,700	
Dept 592 - HARVEY MARINA									
101-592-726.000	SUPPLIES	500	700	700	700	700	700	700	
101-592-920.000	ELECTRICITY	2,900	3,700	3,000	3,700	3,700	3,700	3,700	
101-592-922.000	WATER	600	2,500	1,800	2,500	2,500	2,500	2,500	
101-592-923.000	SANITATION SERVICES		600	600	600	600	600	600	
101-592-934.000	BUILDING MAINTENANCE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Totals for dept 592 - HARVEY MARINA		5,000	8,500	7,100	8,500	8,500	8,500	8,500	
Dept 593 - DOCK (CARBIDE/VALLEY CAMP)									
101-593-704.000	PART TIME SEASONAL WAGES-DOCK	5,400							
101-593-709.000	FRINGE BENEFITS - FICA	300							
101-593-711.000	FRINGE BENEFITS - MEDICARE	100							
101-593-726.000	SUPPLIES	300	300	300	300	300	300	300	
101-593-791.000	DUES/SUBSCRIPTIONS		2,500	2,500	2,500	2,500	2,500	2,500	
101-593-801.000	CONTRACTED SERVICES	60,200	97,000	15,500	16,000	16,000	16,000	16,000	
101-593-801.010	PRIVATE SECURITY SERVICES	29,600	30,000	25,500	35,000	15,000	35,000	30,000	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-593-913.000	TRAVEL & TRAINING	1,300	1,300	2,000	2,000	2,000	2,000	2,000	
101-593-920.000	ELECTRICITY	600	2,100	1,500	2,100	2,100	2,100	2,100	
101-593-921.000	GAS/HEAT	900	2,000	1,000	2,000	2,000	2,000	2,000	
101-593-922.000	WATER		200	200	200	200	200	200	
101-593-931.000	EQUIPMENT REPAIR & MAINTENANCE		4,000	4,000	1,000	1,000	1,000	1,000	
101-593-934.000	BUILDING MAINTENANCE		1,000	1,000	1,000	1,000	1,000	1,000	
Totals for dept 593 - DOCK (CARBIDE/VALLEY CAMP)		98,700	140,400	53,500	62,100	42,100	62,100	57,100	
Dept 594 - INCUBATOR/INDUSTRIAL PARK									
101-594-921.000	GAS/HEAT	200							
Totals for dept 594 - INCUBATOR/INDUSTRIAL PARK		200							
Dept 595 - AIRPORT									
101-595-704.000	PART TIME SEASONAL WAGES	6,600	6,900	6,900	7,100	7,100	7,400	7,400	
101-595-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-595-709.000	FRINGE BENEFITS - FICA	400	500	500	500	500	500	500	
101-595-711.000	FRINGE BENEFITS - MEDICARE	100	200	200	100	100	200	200	
101-595-722.000	FRINGE BENEFITS - WORKERS COMP	100	200	200	100	100	100	100	
101-595-726.000	SUPPLIES	2,100	10,000	10,000	10,000	5,000	10,000	10,000	
101-595-759.000	GAS, OIL & GREASE	7,700	8,000	8,000	8,000	8,000	8,000	8,000	
101-595-801.000	CONTRACTED SERVICES - FBO	120,000	135,000	135,000	135,000	135,000	135,000	135,000	
101-595-801.012	CONTRACTED SERVICES - MAINTENANCE	12,500	20,000	20,000	20,000	20,000	20,000	20,000	
101-595-913.000	TRAVEL & TRAINING		2,000	2,000	2,000	2,000	2,000	2,000	
101-595-931.000	EQUIPMENT REPAIR & MAINTENANCE	19,000	20,000	20,000	20,000	10,000	20,000	15,000	
101-595-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	2,500	2,000	2,000	2,000	2,000	2,000	2,000	
101-595-935.000	INSURANCE	3,500	7,600	5,100	5,300	5,300	5,500	5,500	
101-595-943.000	EQUIPMENT RENTAL		500	500	500	500	500	500	
Totals for dept 595 - AIRPORT		174,500	213,000	210,500	210,700	195,700	211,300	206,300	
Dept 597 - KEMP MARINA									
101-597-702.000	WAGES - SALARIES	22,000	46,300	46,300	50,100	50,100	53,100	53,100	
101-597-704.000	PART TIME SEASONAL WAGES	10,500	52,400	52,400	55,900	55,900	55,900	55,900	
101-597-706.000	PAYROLL OTHER				1,400	1,400	1,500	1,500	
101-597-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-597-709.000	FRINGE BENEFITS - FICA	2,000	6,200	6,200	6,600	6,600	6,800	6,800	
101-597-711.000	FRINGE BENEFITS - MEDICARE	500	1,500	1,500	1,600	1,600	1,600	1,600	
101-597-715.000	FRINGE BENEFITS - MERS DB PENSION		2,000	2,000	1,900	1,900	2,100	2,100	
101-597-716.000	FRINGE BENEFITS - MERS DC PENSION	400	1,000	1,000	1,100	1,100	1,100	1,100	
101-597-718.000	FRINGE BENEFITS - HEALTH INSURANCE	7,700	15,900	15,900	15,900	15,900	17,200	17,200	
101-597-722.000	FRINGE BENEFITS - WORKERS COMP		1,900	1,900	1,100	1,100	1,100	1,100	
101-597-723.000	FRINGE BENEFITS - PEHP		1,500	1,500	1,500	1,500	1,500	1,500	
101-597-724.000	FRINGE BENEFITS - LIFE INS		300	300	300	500	400	600	
101-597-725.000	FRINGE BENEFITS - DISABILITY INS		300	300	200	200	200	200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-597-726.000	SUPPLIES	3,700	4,000	4,000	4,000	4,000	4,000	4,000	
101-597-759.000	GAS, OIL & GREASE - KEMP MARINA	122,600	130,000	130,000	135,000	135,000	135,000	135,000	
101-597-801.000	ADMIN EXPENSES - KEMP MARINA	51,000	2,000	2,000	2,000	2,000	2,000	2,000	
101-597-920.000	ELECTRICITY	6,200	12,500	10,000	12,500	12,500	12,500	12,500	
101-597-921.000	GAS/HEAT	300	1,600	1,000	1,600	1,600	1,600	1,600	
101-597-922.000	WATER & SEWER SERVICES	800	3,000	3,000	3,000	3,000	3,000	3,000	
101-597-923.000	SANITATION SERVICES	600	1,500	1,200	1,400	1,200	1,400	1,200	
101-597-931.000	EQUIPMENT REPAIR & MAINTENANCE	11,500	10,000	10,000	10,000	10,000	10,000	10,000	
101-597-934.000	BUILDING MAINTENANCE		1,000	1,000	1,000	1,000	1,000	1,000	
101-597-935.000	INSURANCE		8,300	8,300	8,600	8,600	8,900	8,900	
101-597-943.000	EQUIPMENT RENTAL				500	500	500	500	
Totals for dept 597 - KEMP MARINA		239,800	303,300	299,900	317,300	317,300	322,500	322,500	
Dept 651 - AMBULANCE									
101-651-702.000	SALARIES - WAGES - AMBULANCE	477,800	496,000	496,000	690,600	537,400	564,300	564,300	
101-651-706.000	PAYROLL OTHER	59,600	49,000	86,500	49,000	49,000	49,900	49,900	
101-651-707.000	OVERTIME	131,200	105,600	141,400	134,500	134,500	139,900	139,900	
101-651-708.000	FRINGE BENEFITS - SUTA	300	100	100	100	100	100	100	
101-651-711.000	FRINGE BENEFITS - MEDICARE	10,000	8,400	8,400	11,500	9,200	9,700	9,700	
101-651-712.000	FRINGE BENEFITS - HEALTH OPT OUT	25,500	27,000	27,000	27,000	27,000	27,000	27,000	
101-651-717.000	FRINGE BENEFITS - POLICE FIRE DB PENSION	368,100	489,000	489,000	529,400	480,100	529,400	529,400	
101-651-718.000	FRINGE BENEFITS - HEALTH INSURANCE	51,800	55,600	55,600	116,600	56,000	60,500	60,500	
101-651-722.000	FRINGE BENEFITS - WORKERS COMP	3,600	12,000	12,000	8,900	7,100	7,500	7,500	
101-651-723.000	FRINGE BENEFITS - PEHP	12,700	12,700	12,700	16,900	12,700	12,700	12,700	
101-651-724.000	FRINGE BENEFITS - LIFE INS	2,100	2,200	2,200	2,900	3,900	2,300	2,300	
101-651-725.000	FRINGE BENEFITS - DISABILITY INS	1,700	1,900	1,900	2,800	2,100	2,200	2,200	
101-651-726.000	SUPPLIES	46,900	48,000	48,000	49,000	49,000	49,500	49,500	
101-651-759.000	GAS, OIL & GREASE	19,300	15,000	15,000	16,500	15,500	17,000	16,000	
101-651-767.000	UNIFORMS & PPE (PERS PROT EQ)	14,000	22,000	22,000	16,000	16,000	16,000	16,000	
101-651-791.000	DUES/SUBSCRIPTIONS		600	600	400	400	400	400	
101-651-801.000	CONTRACTED SERVICES	72,800	60,000	60,000	63,000	61,000	64,500	61,000	
101-651-850.000	TELEPHONE		400	1,200	600	1,800	1,800	1,800	
101-651-913.000	TRAVEL & TRAINING	2,700	6,100	6,100	6,500	6,500	7,000	6,500	
101-651-920.000	ELECTRICITY	3,400	4,000	3,500	4,400	4,400	5,000	5,000	
101-651-921.000	GAS/HEAT	2,800	2,500	2,000	2,700	2,700	3,000	3,000	
101-651-922.000	WATER	1,100	2,600	2,000	2,700	2,700	3,000	3,000	
101-651-923.000	SANITATION SERVICES	900	900	900	900	900	900	900	
101-651-931.000	EQUIPMENT REPAIR & MAINTENANCE	14,300	21,000	20,000	22,000	22,000	23,000	23,000	
101-651-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS		4,700	4,700	5,500	5,500	5,700	5,700	
101-651-961.000	COVID RELATED SUPPLIES								
Totals for dept 651 - AMBULANCE		1,322,600	1,447,300	1,518,800	1,780,400	1,507,500	1,602,300	1,597,300	
Dept 701 - COMMUNITY DEVELOPMENT									

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-701-702.000	SALARIES - WAGES - COMMUNITY DEV	220,300	231,300	231,300	245,900	245,900	255,700	255,700	
101-701-706.000	PAYROLL OTHER	3,200	4,600	4,900	4,600	4,600	4,600	4,600	
101-701-707.000	OVERTIME	100			2,300		2,400		
101-701-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
101-701-709.000	FRINGE BENEFITS - FICA	13,900	14,000	14,000	15,300	15,300	15,900	15,900	
101-701-711.000	FRINGE BENEFITS - MEDICARE	3,300	2,500	3,200	3,600	3,600	3,800	3,800	
101-701-712.000	FRINGE BENEFITS - HEALTH OPT OUT	5,200	5,400	5,400	5,400	5,400	5,400	5,400	
101-701-714.000	FRINGE BENEFITS - UNCLASSIFIED	300	400	400	500	500	500	500	
101-701-715.000	FRINGE BENEFITS - MERS DB PENSION	169,600	175,500	175,500	188,100	188,100	207,500	207,500	
101-701-716.000	FRINGE BENEFITS - MERS DC PENSION	1,100	1,200	1,200	1,300	1,300	1,400	1,400	
101-701-718.000	FRINGE BENEFITS - HEALTH INSURANCE	52,500	36,800	52,800	57,600	57,600	62,200	62,200	
101-701-722.000	FRINGE BENEFITS - WORKERS COMP	500	1,000	1,000	500	500	600	600	
101-701-723.000	FRINGE BENEFITS - PEHP	5,000	5,800	5,800	5,800	5,800	5,800	5,800	
101-701-724.000	FRINGE BENEFITS - LIFE INS	1,000	1,000	1,000	1,000	1,700	1,100	1,800	
101-701-725.000	FRINGE BENEFITS - DISABILITY INS	900	900	900	1,000	1,000	1,000	1,000	
101-701-726.000	SUPPLIES	2,900	1,300	1,300	1,500	1,500	1,500	1,500	
101-701-791.000	DUES & SUBSCRIPTIONS	2,500	2,000	2,000	2,000	2,000	2,000	2,000	
101-701-801.000	CONTRACTED SERVICES	9,200	5,800	3,200	4,500	4,500	4,500	4,500	
101-701-850.000	TELEPHONE	100	200	200	100	100	200	200	
101-701-913.000	TRAVEL	2,500	2,300	2,300	3,500	3,500	4,000	4,000	
101-701-943.000	EQUIPMENT RENTAL								
101-701-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	2,000	2,000	2,000	2,000	2,500	2,000	2,500	
101-701-971.000	LAND SALE/ACQUIS EXPENDITURES		1,500		1,500	1,500	1,500	1,500	
Totals for dept 701 - COMMUNITY DEVELOPMENT		496,200	495,600	508,500	548,100	547,000	583,700	582,500	
Dept 702 - ZONING									
101-702-801.000	CONTRACTED SERVICES	6,300							
101-702-851.000	POSTAGE		100	100	100	100	100	100	
101-702-900.000	PRINTING & ADVERTISING	100	500	500	200	200	500	500	
101-702-913.000	TRAVEL & TRAINING				3,000	3,000	3,000	3,000	
Totals for dept 702 - ZONING		6,400	600	600	3,300	3,300	3,600	3,600	
Dept 728 - EDC									
101-728-702.000	SALARIES - WAGES - EDC	126,900							
101-728-706.000	PAYROLL OTHER	1,500							
101-728-708.000	FRINGE BENEFITS - SUTA								
101-728-709.000	FRINGE BENEFITS - FICA	7,800							
101-728-711.000	FRINGE BENEFITS - MEDICARE	1,800							
101-728-715.000	FRINGE BENEFITS - MERS DB PENSION	4,300							
101-728-716.000	FRINGE BENEFITS - MERS DC PENSION	2,500							
101-728-718.000	FRINGE BENEFITS - HEALTH INSURANCE	12,300							
101-728-722.000	FRINGE BENEFITS - WORKERS COMP	100							
101-728-723.000	FRINGE BENEFITS - PEHP	2,800							

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-728-724.000	FRINGE BENEFITS - LIFE INS	500							
101-728-725.000	FRINGE BENEFITS - DISABILITY INS	400							
101-728-726.000	SUPPLIES	100							
101-728-792.000	INTERNAL BILLING - ABATEMENT	(161,000)							
Totals for dept 728 - EDC									
Dept 775 - AUNE OSBORNE CAMPGROUND									
101-775-702.000	SALARIES - WAGES - AUNE OSBORN	55,000	56,900	56,900	61,000	61,000	63,400	63,400	
101-775-704.000	PART TIME SEASONAL WAGES	14,100	24,200	24,200	23,900	23,900	23,900	23,900	
101-775-706.000	PAYROLL OTHER	1,900	1,400	1,600	1,500	1,500	1,500	1,500	
101-775-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-775-709.000	FRINGE BENEFITS - FICA	4,200	5,100	5,100	5,300	5,300	5,500	5,500	
101-775-711.000	FRINGE BENEFITS - MEDICARE	1,000	1,200	1,200	1,300	1,300	1,300	1,300	
101-775-715.000	FRINGE BENEFITS - MERS DB PENSION	65,800	73,300	73,300	78,300	78,300	86,400	86,400	
101-775-718.000	FRINGE BENEFITS - HEALTH INSURANCE	18,600	20,200	20,200	15,900	15,900	17,200	17,200	
101-775-722.000	FRINGE BENEFITS - WORKERS COMP	500	1,600	1,600	900	900	900	900	
101-775-723.000	FRINGE BENEFITS - PEHP	1,400	1,500	1,500	1,500	1,500	1,500	1,500	
101-775-724.000	FRINGE BENEFITS - LIFE INS	200	300	300	300	500	400	600	
101-775-725.000	FRINGE BENEFITS - DISABILITY INS	200	300	300	300	300	300	300	
101-775-726.000	SUPPLIES	11,400	8,500	8,000	9,000	9,000	9,000	9,000	
101-775-791.000	DUES/SUBSCRIPTIONS	23,100	20,600	20,000	20,600	20,600	20,600	20,600	
101-775-801.000	CONTRACTED SERVICES	1,400	3,500	1,500	3,500	3,500	3,500	3,500	
101-775-900.000	PRINTING & ADVERTISING	1,200	1,000	1,000	1,000	1,000	1,000	1,000	
101-775-920.000	ELECTRICITY	13,100	14,700	14,000	15,000	15,000	15,000	15,000	
101-775-921.000	GAS/HEAT	2,600	2,300	2,000	2,500	2,500	2,500	2,500	
101-775-922.000	WATER	8,000	10,000	10,000	10,000	10,000	10,000	10,000	
101-775-923.000	SANITATION SERVICES	2,500	3,000	3,000	3,000	3,000	3,000	3,000	
101-775-931.000	EQUIPMENT REPAIR & MAINTENANCE	5,200	3,000	3,000	3,000	3,000	3,000	3,000	
101-775-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	400	1,000	500	1,000	1,000	1,000	1,000	
101-775-934.000	BUILDING MAINTENANCE		500	500	500	500	500	500	
101-775-943.000	EQUIPMENT RENTAL		2,200		2,200	2,200	2,200	2,200	
Totals for dept 775 - AUNE OSBORNE CAMPGROUND		231,800	256,400	249,800	261,600	261,800	273,700	273,900	
Dept 776 - PARKS MAINTENANCE									
101-776-702.000	SALARIES - WAGES - PARKS MAINT	143,600	195,600	195,600	199,700	199,700	209,900	209,900	
101-776-704.000	PART TIME SEASONAL WAGES	2,200	7,100	7,100	7,000	7,000	7,500	7,500	
101-776-706.000	PAYROLL OTHER	11,500	14,200	33,900	14,200	14,200	14,600	14,600	
101-776-707.000	OVERTIME	5,400	9,000	10,200	11,800	11,800	12,600	12,600	
101-776-708.000	FRINGE BENEFITS - SUTA	200	100	100	100	100	100	100	
101-776-709.000	FRINGE BENEFITS - FICA	11,200	12,700	12,700	16,000	16,000	16,800	16,800	
101-776-711.000	FRINGE BENEFITS - MEDICARE	2,600	3,000	3,000	3,200	3,200	3,400	3,400	
101-776-712.000	FRINGE BENEFITS - HEALTH OPT OUT	18,600	5,400	13,000	2,700	2,700	2,700	2,700	
101-776-714.000	FRINGE BENEFITS - UNCLASSIFIED								

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-776-715.000	FRINGE BENEFITS - MERS DB PENSION	41,700	40,400	40,400	49,800	49,800	55,000	55,000	
101-776-716.000	FRINGE BENEFITS - MERS DC PENSION	2,200	4,700	4,700	5,000	5,000	5,300	5,300	
101-776-718.000	FRINGE BENEFITS - HEALTH INSURANCE	30,100	47,300	47,300	52,900	52,900	57,100	57,100	
101-776-722.000	FRINGE BENEFITS - WORKERS COMP	1,400	4,100	4,100	2,300	2,300	2,500	2,500	
101-776-723.000	FRINGE BENEFITS - PEHP	6,500	6,700	6,900	7,200	7,200	7,500	7,500	
101-776-724.000	FRINGE BENEFITS - LIFE INS	600	700	700	800	1,300	900	1,400	
101-776-725.000	FRINGE BENEFITS - DISABILITY INS	1,800	1,900	1,900	2,100	2,100	2,200	2,200	
101-776-726.000	SUPPLIES	28,000	22,300	22,300	25,000	25,000	25,000	25,000	
101-776-754.000	SUPPLIES - BALLFIELDS	6,800	5,000	6,400	7,000	7,000	7,000	7,000	
101-776-759.000	GAS, OIL & GREASE	16,300	15,000	16,000	16,700	16,700	16,700	16,700	
101-776-791.000	DUES/SUBSCRIPTIONS								
101-776-801.000	CONTRACTED SERVICES	37,500	54,500	54,500	47,000	47,000	47,000	47,000	
101-776-920.000	ELECTRICITY	9,100	11,400	10,000	11,900	11,900	11,900	11,900	
101-776-921.000	GAS/HEAT	5,100	4,400	4,400	4,600	4,600	4,600	4,600	
101-776-922.000	WATER	16,200	15,000	15,000	15,300	15,300	15,300	15,300	
101-776-923.000	SANITATION SERVICES	6,200	5,600	6,000	6,000	6,000	6,000	6,000	
101-776-931.000	EQUIPMENT REPAIR & MAINTENANCE	9,100	9,000	5,000	9,000	9,000	9,000	9,000	
101-776-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	4,800	7,200	8,000	7,200	7,200	7,200	7,200	
101-776-934.000	BUILDING MAINTENANCE		500	500	500	500	500	500	
101-776-943.000	EQUIPMENT RENTAL	2,200	2,000	2,000	2,000	2,000	2,000	2,000	
101-776-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	200	18,200	18,200	31,400	30,200	29,600	28,400	
101-776-944.000	COMMUNITY GARDEN		700		700	700	700	700	
Totals for dept 776 - PARKS MAINTENANCE		421,100	523,700	549,900	559,100	558,400	580,600	579,900	
Dept 777 - PULLAR									
101-777-702.000	SALARIES - WAGES - PULLAR	126,000	116,800	116,800	119,800	119,800	125,900	125,900	
101-777-704.000	PART TIME SEASONAL WAGES			200					
101-777-706.000	PAYROLL OTHER	1,100	14,100	2,500	14,100	14,100	14,400	14,400	
101-777-707.000	OVERTIME	19,300	9,500	24,400	10,400	10,400	10,900	10,900	
101-777-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-777-709.000	FRINGE BENEFITS - FICA	9,700	7,300	8,300	5,300	5,300	5,600	5,600	
101-777-711.000	FRINGE BENEFITS - MEDICARE	2,300	1,800	2,000	1,900	1,900	2,000	2,000	
101-777-712.000	FRINGE BENEFITS - HEALTH OPT OUT	4,800	5,400	5,400	2,700	2,700	2,700	2,700	
101-777-715.000	FRINGE BENEFITS - MERS DB PENSION	21,000	14,100	14,100	17,200	17,200	19,000	19,000	
101-777-716.000	FRINGE BENEFITS - MERS DC PENSION	3,700	3,700	3,700	4,000	4,000	4,200	4,200	
101-777-718.000	FRINGE BENEFITS - HEALTH INSURANCE	27,900	21,300	21,300	26,900	26,900	29,000	29,000	
101-777-722.000	FRINGE BENEFITS - WORKERS COMP	800	2,200	2,200	1,300	1,300	1,400	1,400	
101-777-723.000	FRINGE BENEFITS - PEHP	6,500	4,200	4,200	4,500	4,500	4,700	4,700	
101-777-724.000	FRINGE BENEFITS - LIFE INS	400	400	400	400	800	500	900	
101-777-725.000	FRINGE BENEFITS - DISABILITY INS	1,100	1,100	1,100	1,300	1,300	1,300	1,300	
101-777-726.000	SUPPLIES	19,300	15,000	15,000	16,000	16,000	16,000	16,000	
101-777-759.000	GAS, OIL & GREASE	1,900	3,800	2,000	3,500	3,500	3,500	3,500	
101-777-801.000	CONTRACTED SERVICES	6,100	3,500	3,000	3,500	3,500	3,500	3,500	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
101-777-900.000	PRINTING & ADVERTISING	5,700	6,000	6,000	6,300	6,300	6,300	6,300	
101-777-913.000	TRAVEL & TRAINING	300	1,500	1,000	2,000	2,000	2,000	2,000	
101-777-920.000	ELECTRICITY	63,400	65,000	65,000	68,000	68,000	68,000	68,000	
101-777-921.000	GAS/HEAT	55,000	48,000	48,000	50,000	50,000	50,000	50,000	
101-777-922.000	WATER	27,000	27,500	41,700	29,000	29,000	29,000	29,000	
101-777-923.000	SANITATION SERVICES	1,500	3,000	1,500	2,500	1,500	2,500	1,500	
101-777-931.000	EQUIPMENT REPAIR & MAINTENANCE	30,600	28,000	25,000	34,000	34,000	34,000	34,000	
101-777-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	1,000	2,000	3,000	2,000	2,000	2,000	2,000	
101-777-934.000	BUILDING MAINTENANCE	2,500	2,000	1,000	2,000	2,000	2,000	2,000	
101-777-943.000	EQUIPMENT RENTAL	100	1,000	500	1,000	1,000	1,000	1,000	
101-777-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES								
Totals for dept 777 - PULLAR		439,000	408,300	419,400	429,700	429,100	441,500	440,900	
Dept 779 - SAULT SEAL RECREATIONAL AREA									
101-779-704.000	PART TIME SEASONAL WAGES SEAL	18,900	35,000	100	52,500	52,500	52,500	52,500	
101-779-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-779-709.000	FRINGE BENEFITS - FICA	1,200	3,100	3,100	3,300	3,300	3,300	3,300	
101-779-711.000	FRINGE BENEFITS - MEDICARE	300	800	800	800	800	800	800	
101-779-722.000	FRINGE BENEFITS - WORKERS COMP	300	1,000	1,000	600	600	600	600	
101-779-726.000	SUPPLIES	3,300	7,000	6,000	7,000	7,000	7,000	7,000	
101-779-726.661	SUPPLIES - INTERNAL SERVICES	200	1,000		1,000	1,000	1,000	1,000	
101-779-759.000	GAS, OIL & GREASE	300	600	100	600	600	600	600	
101-779-771.000	SUPPLIES FOR RESALE	100	1,000		1,000	1,000	1,000	1,000	
101-779-801.000	CONTRACTED SERVICES		1,500	800	1,500	1,500	1,500	1,500	
101-779-900.000	PRINTING & ADVERTISING	500	500		500	500	500	500	
101-779-920.000	ELECTRICITY	9,000	8,500	4,500	8,500	8,500	8,500	8,500	
101-779-921.000	GAS/HEAT	1,600	1,500	1,200	1,600	1,600	1,600	1,600	
101-779-922.000	WATER	500	1,200	600	1,200	1,200	1,200	1,200	
101-779-923.000	SANITATION SERVICES	400	800	800	800	800	800	800	
101-779-931.000	EQUIPMENT REPAIR & MAINTENANCE	4,100	4,500	6,000	8,500	8,500	8,500	8,500	
101-779-934.000	BUILDING MAINTENANCE	1,100	1,500	500	1,500	1,500	1,500	1,500	
101-779-943.000	EQUIPMENT RENTAL		500	200	500	500	500	500	
Totals for dept 779 - SAULT SEAL RECREATIONAL AREA		41,800	70,100	25,800	91,500	91,500	91,500	91,500	
Dept 780 - BEAUTIFICATION									
101-780-704.000	PART TIME SEASONAL WAGES BEAUTIFICATION	2,200	3,000	3,000	5,600	5,600	5,600	5,600	
101-780-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-780-709.000	FRINGE BENEFITS - FICA	100	200	200	400	400	400	400	
101-780-711.000	FRINGE BENEFITS - MEDICARE		100	100	100	100	100	100	
101-780-722.000	FRINGE BENEFITS - WORKERS COMP		100	100	100	100	100	100	
101-780-726.000	SUPPLIES	900	1,000	1,000	2,500	2,500	2,500	2,500	
Totals for dept 780 - BEAUTIFICATION		3,200	4,500	4,500	8,800	8,800	8,800	8,800	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Dept 804 - HISTORIC HOMES									
101-804-704.000	PART TIME SEASONAL WAGES	1,600	10,600	10,600	10,800	10,800	10,800	10,800	
101-804-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
101-804-709.000	FRINGE BENEFITS - FICA	100	700	700	700	700	700	700	
101-804-711.000	FRINGE BENEFITS - MEDICARE		200	200	200	200	200	200	
101-804-722.000	FRINGE BENEFITS - WORKERS COMP		100	100	100	100	100	100	
101-804-726.000	SUPPLIES	1,000	900	500	900	900	900	900	
101-804-801.000	CONTRACTED SERVICES	12,900	4,500	4,500	4,500	4,500	4,500	4,500	
101-804-813.000	OPERATIONAL EXP HISTORIC HOMES	4,900							
101-804-814.000	BROCHURES & EXHIBITS	2,200	2,500	2,500	2,500	2,500	2,500	2,500	
101-804-816.000	PEST CONTROL		200	400	500	500	500	500	
101-804-920.000	ELECTRICITY	1,700	1,500	1,500	1,600	1,600	1,600	1,600	
101-804-921.000	GAS/HEAT	1,100	800	1,000	1,000	1,000	1,000	1,000	
101-804-922.000	WATER	100	400	200	400	400	400	400	
101-804-931.000	EQUIPMENT REPAIR & MAINTENANCE	200	3,500	3,000	3,500	3,500	3,500	3,500	
Totals for dept 804 - HISTORIC HOMES		25,800	26,000	25,300	26,800	26,800	26,800	26,800	
Dept 902 - CAPITAL EQUIPMENT									
101-902-977.301	EQUIPMENT - POLICE		17,000	17,000	40,000	40,000	40,000	40,000	
101-902-977.336	EQUIPMENT - FIRE	57,900	37,300	37,300	1,316,000	161,000	191,400	260,000	
101-902-977.651	EQUIPMENT - AMBULANCE		46,000	50,400	465,000	55,000		100,000	
101-902-977.776	EQUIPMENT - MUNICIPAL PARKS				95,000				
101-902-977.777	EQUIPMENT - PULLAR		325,800	325,800	200,000	50,000		50,000	
Totals for dept 902 - CAPITAL EQUIPMENT		57,900	426,100	430,500	2,116,000	306,000	231,400	450,000	
Dept 905 - DEBT SERVICE									
101-905-992.710	INTEREST -OSB TRST-PULLAR REN	2,800	1,000	1,000					
Totals for dept 905 - DEBT SERVICE		2,800	1,000	1,000					
Dept 965 - TRANSFERS OUT									
101-965-965.253	TRANSFER OUT TO SPEC REV FUND			82,900					
101-965-965.351	TRANSFER OUT - DEBT SVC	233,000	232,900	232,900	237,100	237,100	240,000	240,000	
101-965-965.401	TRS OUT - CAPITAL PROJECTS	112,000	22,500	22,500	604,300	190,000			
101-965-965.402	TRANSFER OUT TO DDA CAP PROJEC								
101-965-965.420	TRS OUT -ROAD CONTINGENCY		518,200	518,200					
101-965-965.577	TRANFER OUT TO PARKING DECK	340,100	149,400	149,400					
101-965-965.661	TRSF OUT - STOCK & EQUIPMENT	350,000	199,700	499,700	870,000	520,000	118,000	118,000	
101-965-965.679	TRANSFER OUT TO HEALTHCARE FUND		210,000	210,000					
Totals for dept 965 - TRANSFERS OUT		1,035,100	1,332,700	1,715,600	1,711,400	947,100	358,000	358,000	
TOTAL APPROPRIATIONS		13,648,300	15,108,700	15,404,100	18,366,900	15,222,500	15,256,200	15,348,500	
NET OF REVENUES/APPROPRIATIONS - FUND 101		957,600	(617,300)	(367,900)	(3,121,900)		190,300	128,600	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
BEGINNING FUND BALANCE		4,096,500	5,052,600	5,052,600	4,684,700	4,684,700	4,684,700	4,684,700	
ENDING FUND BALANCE		5,054,100	4,435,300	4,684,700	1,562,800	4,684,700	4,875,000	4,813,300	

General Fund - Fund Balance Ratio

	6/30/2020 Audited Financial Statements	6/30/2021 Audited Financial Statements	6/30/2022 Audited Financial Statements	6/30/2023 Audited Financial Statements	6/30/2024 Fiscal Year End Projected	6/30/2025 Commission Approved Budget Year 1	6/30/2026 Projected Budget Budget Year 2
Calculation of Unreserved Fund Balance Ratio: (15-20% required)							
1 Non-spendable Fund Balance	$ -	$ 63,805	$ -	$ -	$ -	$ -	$ -
2 Committed Fund Balance	900,311	793,683	835,071	857,822	710,000	710,000	710,000
3 Assigned Fund Balance	-	-	-	-	-	-	-
4 Unassigned Fund Balance	1,188,071	2,285,419	3,261,415	4,194,787	3,974,700	3,974,700	4,103,300
5 Total, or Unrestricted Fund Balance	$ 2,088,382	$ 3,142,907	$ 4,096,486	$ 5,052,609	$ 4,684,700	$ 4,684,700	$ 4,813,300
6 Total Expenditures (incl op & net trsf)	$ 13,904,629	$ 13,659,084	$ 13,170,800	$ 12,676,120	$ 15,404,100	$ 15,222,500	$ 15,348,500
7 Less: Non-recurring Transfers Out	(567,500)	(467,400)	(122,300)	(112,000)	(983,000)	(190,000)	-
8 Net Expenditures	$ 13,337,129	$ 13,191,684	$ 13,048,500	$ 12,564,120	$ 14,421,100	$ 15,032,500	$ 15,348,500
9 Fund Balance Ratio (#5/#8)	**15.66%**	**23.82%**	**31.39%**	**40.21%**	**32.49%**	**31.16%**	**31.36%**

Sample Fund Balance [FB] ratio calculations	6/30/2023	6/30/2024	6/30/2025	6/30/2026
At this FB ratio...	*25%*	*25%*	*25%*	*25%*
GF would have FB of this amount	*$ 3,141,000*	*$ 3,605,300*	*$ 3,758,100*	*$ 3,837,100*
GF has this FB currently	*5,052,609*	*4,684,700*	*4,684,700*	*4,813,300*
GF could spend down or set aside this amount and still achieve this lower ratio	*$ (1,911,609)*	*$ (1,079,400)*	*$ (926,600)*	*$ (976,200)*

CAPITAL PROJECTS AND EQUIPMENT

City of Sault Ste. Marie

Capital Project and Equipment Budget 2024-25 & 2025-26

					Year 1, 2024-25		Year 2, 2025-26	
	Dept.	Capital Type	Description [yellow => funded reserves]	Funding Source	YR1 Dept Req	YR1 Mgr Rec	YR2 Dept Req	YR2 Mgr Rec
1	AMB	Equipment	Ambulance (order amb ev. 3 years)	General Fund	$ 308,000	$ -	$ -	$ 100,000
2	AMB	Equipment	Lucas External Cardiac Compression Device (Exp 7 years)	General Fund	$ 21,000	$ 21,000	$ -	$ -
3	AMB	Equipment	Ambulance Power Cot Load system (1 per amb)	General Fund	$ 136,000	$ 34,000	$ -	$ -
4	Parks	Equipment	Malcolm Park Bleachers	General Fund	$ 45,000	$ -	$ -	$ -
5	Parks	Equipment	Malcolm Park Fencing	General Fund	$ 50,000	$ -	$ -	$ -
6	DPW	Equipment	Single Axle Plow Truck w Wing	Stock & Equipment	$ 250,000	$ 250,000	$ -	$ -
7	DPW	Equipment	Leafer	Stock & Equipment	$ 150,000	$ 150,000	$ -	$ -
8	DPW	Equipment	Pickup Truck w Plow	Stock & Equipment	$ 65,000	$ -	$ -	$ -
9	Parks	Equipment	Production Mower - Parks	Stock & Equipment	$ 95,000	$ 95,000	$ -	$ -
10	DPW	Equipment	Motor Grader w Wing	Stock & Equipment	$ 350,000	$ 200,000	$ -	$ -
11	Parks	Equipment	Zamboni	General Fund	$ 200,000	$ 50,000	$ -	$ 50,000
12	ENG	Equipment	Speed Trailer/Signs	General Fund	$ 25,000	$ 25,000	$ -	$ -

City of Sault Ste. Marie

Capital Project and Equipment Budget 2024-25 & 2025-26

	Dept.	Capital Type	Description [yellow => funded reserves]	Funding Source	Year 1, 2024-25 YR1 Dept Req	Year 1, 2024-25 YR1 Mgr Rec	Year 2, 2025-26 YR2 Dept Req	Year 2, 2025-26 YR2 Mgr Rec
13	ENG	Equipment	Wide format plotter - scanner	General Fund	$ 20,000	$ 20,000	$ -	$ -
14	FIRE	Equipment	800 mzh P25 Portable Radios (6 per year)	General Fund	$ 174,000	$ 54,000	$ 191,400	$ 60,000
15	FIRE	Equipment	Fire Pumper (Ev 5 years)	General Fund	$ 1,035,000	$ -	$ -	$ 200,000
16	FIRE	Equipment	SCBA Air Cylinders (EO year)	General Fund	$ 12,000	$ 12,000	$ -	$ -
17	FIRE	Equipment	Fire Command Vehicle	General Fund	$ 65,000	$ 65,000	$ -	$ -
18	FIRE	Equipment	High Pressure Extrication Tools	General Fund	$ 30,000	$ 30,000	$ -	$ -
19	IT	Equipment	Computer Replacement	IT Fund	$ 20,000	$ 20,000	$ -	$ 20,000
20	POLICE	Equipment	In Car-Body Interview Room Camera System (Annual for 5 years)	General Fund	$ 40,000	$ 40,000	$ 40,000	$ 40,000
21	POLICE	Equipment	Police Detective Vehicles (Annual)	General Fund	$ 45,000	$ 45,000	$ 45,000	$ 45,000
22	POLICE	Equipment	Police Patrol Vehicle (Annual)	General Fund	$ -	$ -	$ 73,000	$ 73,000
23	W/S	Equipment	Water/Sewer Flatbed Utility Truck	Water Cap Reserves	$ 85,000	$ 85,000	$ -	$ -
24	WTP	Equipment	Water Treatment Switch Replacement	Water Cap Reserves	$ 100,000	$ 100,000	$ -	$ -
25	WTP	Equipment	WTP Flash Mixer Replacement	Water Cap Reserves	$ 75,000	$ 75,000	$ -	$ -

City of Sault Ste. Marie

Capital Project and Equipment Budget 2024-25 & 2025-26

	Dept.	Capital Type	Description [yellow => funded reserves]	Funding Source	Year 1, 2024-25 YR1 Dept Req	Year 1, 2024-25 YR1 Mgr Rec	Year 2, 2025-26 YR2 Dept Req	Year 2, 2025-26 YR2 Mgr Rec
26	WTP	Equipment	Steam Trailer	Water Cap Reserves	$ 85,000	$ 85,000	$ -	$ -
27	WWTP	Equipment	Hydraulic Dump Trailer	Sewer Cap Reserves	$ 40,000	$ 20,000	$ -	$ -
28	WWTP	Equipment	Generator - 3rd Ave & 25th Ave Lift Stations	Sewer Cap Reserves	$ -	$ -	$ 120,000	$ 120,000
29	WWTP	Equipment	25th Lift Station Pump & Check Valve Replacement	Sewer Cap Reserves	$ 150,000	$ 150,000	$ -	$ -
30	WWTP	Equipment	Park Place Muffin Monster Replacement	Sewer Cap Reserves	$ 25,000	$ 25,000	$ -	$ -
31	Airport	Project	Airport Layout Plan (ALP)	TIFA 3	$ 270,000	$ -	$ -	$ -
32	Airport	Project	Taxiway Reconstruction/Extension Design & Construction [grant]	TIFA 3	$ -	$ -	$ 3,765,000	$ -
33	Assessing	Project	Assessing Office Upgrades	General Fund	$ 19,800	$ -	$ -	$ -
34	CD	Project	Zoning Ordinance Update	Grant [GF match]	$ 30,000	$ -	$ -	$ -
35	DPW	Project	Ashmun Bay Project [launch/dredging[]	Grant [GF match]	$ 450,000	$ -	$ -	$ -
36	DPW	Project	Sherman Park Erosion	Collaboration [GF]	$ 50,000	$ -	$ -	$ -
37	DPW	Project	Crushing of Millings (Material)	Road Contingency	$ 50,000	$ 50,000	$ -	$ -
38	DPW	Project	Mission Street Boat Launch	Collaboration [GF]	$ 120,000	$ -	$ -	$ -

City of Sault Ste. Marie

Capital Project and Equipment Budget 2024-25 & 2025-26

	Dept.	Capital Type	Description [yellow => funded reserves]	Funding Source	Year 1, 2024-25 YR1 Dept Req	Year 1, 2024-25 YR1 Mgr Rec	Year 2, 2025-26 YR2 Dept Req	Year 2, 2025-26 YR2 Mgr Rec
39	DPW	Project	Historic Homes Roof Treatment	Osborn Operating	$ 27,500	$ 15,000	$ -	$ -
40	DPW	Project	Kemp Marina Wave Attenuators	General Fund	$ 50,000	$ -	$ -	$ -
41	ENG	Project	Bridge Preventative Maintenance (7 bridges +culvert) (Annual)	Road Contingency	$ 50,000	$ -	$ 50,000	$ 50,000
42	ENG	Project	Sidewalk Replacement Program #0643	General Fund	$ 50,000	$ -	$ -	$ -
43	ENG	Project	Aerial Orthography	General Fund	$ 15,000	$ 15,000	$ -	$ -
44	FIRE	Project	Fire Hall Roof Replacement	General Fund	$ 75,000	$ 75,000	$ -	$ -
45	POLICE	Project	Police Dept Women's Locker Room Reno	General Fund	$ 100,000	$ 100,000	$ -	$ -
46	POLICE	Project	Police Dept Conference/Training Room Remodel	General Fund	$ 12,000	$ -	$ -	$ -
47	SEW	Project	West 25th Ave Sewer Main Lining Project	Sewer Cap Reserves	$ 500,000	$ 500,000	$ -	$ -
48	SEW	Project	Manhole Structure Lining Project (Annual)	Sewer Cap Reserves	$ 50,000	$ 50,000	$ 50,000	$ 50,000
49	WTP	Project	Radar Tank Cleaning & Mixer Install	Water Cap Reserves	$ 50,000	$ 50,000	$ -	$ -
50	EDC	Project	Phase II Reconstruction Airport Terminal	TIFA 3	$ 80,000	$ -	$ -	$ -
	GRAND TOTAL - ALL DEPARTMENTS			.	**$ 5,745,300**	**$ 2,506,000**	**$ 4,334,400**	**$ 808,000**
		SUM BY FUNDING SOURCE		.				
			101	General Fund	2,640,300	586,000	349,400	568,000

City of Sault Ste. Marie

Capital Project and Equipment Budget 2024-25 & 2025-26

Dept.	Capital Type	Description [yellow => funded reserves]	Funding Source	YR1 Dept Req	YR1 Mgr Rec	YR2 Dept Req	YR2 Mgr Rec
				Year 1, 2024-25		**Year 2, 2025-26**	
		101	Collaboration [GF]	170,000	-	-	-
		101	Grant [GF match]	367,500	-	-	-
		106	Osborn Operating	27,500	15,000	-	-
		420	Road Contingency	100,000	50,000	50,000	50,000
		585	Sewer Cap Reserves	765,000	745,000	170,000	170,000
		636	IT Fund	20,000	20,000	-	20,000
		661	Stock & Equipment	910,000	695,000	-	-
		247	TIFA 3	350,000	-	3,765,000	-
		586	Water Cap Reserves	395,000	395,000	-	-
			.	**$ 5,745,300**	**$ 2,506,000**	**$ 4,334,400**	**$ 808,000**
			.	-	-	-	-
	SUM EQUIPMENT BY GL#		.				
	POLICE	101-902-977.301	.	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	FIRE	101-902-977.336	.	1,316,000	161,000	191,400	260,000
	AMB	101-902-977.651	.	465,000	55,000	-	100,000
	PARKS	101-902-977.776	.	95,000	-	-	-
	PULLAR	101-902-977.777	.	200,000	50,000	-	50,000
	WTP	592-902-977.539	.	260,000	260,000	-	-
	SEW	592-902-977.544	.	85,000	85,000	-	-
	WWTP	592-902-977.545	.	65,000	45,000	-	-
	WWTP/LS	592-902-977.546	.	150,000	150,000	120,000	120,000
	IT	636-902-977.000	.	20,000	20,000	-	20,000
	GIS	636-902-977.255	.	20,000	20,000	-	-
	S&E	661-902-977.000	.	980,000	765,000	118,000	118,000
	Project	FUND 101	General Fund	434,300	190,000	-	-
	Project	FUND 101	Collaboration [GF]	170,000	-	-	-
	Project	FUND 101	Grant [GF match]	367,500	-	-	-
	Project	FUND 106	Osborn Operating	27,500	15,000	-	-
	Project	FUND 420	Road Contingency	100,000	50,000	50,000	50,000
	Project	FUND 585	Sewer Cap Reserves	550,000	550,000	50,000	50,000

City of Sault Ste. Marie

Capital Project and Equipment Budget 2024-25 & 2025-26

Dept.	Capital Type	Description [yellow => funded reserves]	Funding Source	Year 1, 2024-25 YR1 Dept Req	Year 1, 2024-25 YR1 Mgr Rec	Year 2, 2025-26 YR2 Dept Req	Year 2, 2025-26 YR2 Mgr Rec
	Project	FUND 247	TIFA 3	350,000	-	3,765,000	-
	Project	FUND 586	Water Cap Reserves	50,000	50,000	-	-
				$ 5,745,300	**$ 2,506,000**	**$ 4,334,400**	**$ 808,000**

MAJOR AND LOCAL STREETS, GOVERNMENTAL FUNDS

AND STOCK & EQUIPMENT, INTERNAL SERVICE FUND

202 MAJOR STREET

203 LOCAL STREET

661 STOCK & EQUIPMENT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 202 - MAJOR STREET									
ESTIMATED REVENUES									
Dept 000									
202-000-546.686	STATE ACT 51 BUILD MICHIGAN	24,100	25,500	25,500	26,600	26,600	27,100	27,100	
202-000-546.687	STATE TRUNKLINE MAINT	227,300	220,000	220,000	220,000	220,000	220,000	220,000	
202-000-546.688	STATE ACT 51 GAS WEIGHT TAX	1,407,300	1,409,400	1,409,400	1,468,500	1,468,500	1,498,500	1,498,500	
202-000-546.689	STATE ACT 51 SNOW SUBSIDY	230,200	156,400	177,100	156,400	156,400	156,400	156,400	
202-000-558.000	METRO ACT (aka R.O.W IMPACT)	17,300	14,000	14,000	14,000	14,000	14,000	14,000	
202-000-664.000	INTEREST EARNINGS	42,800	24,000	30,000	35,000	35,000	35,000	35,000	
202-000-675.000	MISCELLANEOUS REVENUE			10,000					
Totals for dept 000 -		1,949,000	1,849,300	1,886,000	1,920,500	1,920,500	1,951,000	1,951,000	
TOTAL ESTIMATED REVENUES		1,949,000	1,849,300	1,886,000	1,920,500	1,920,500	1,951,000	1,951,000	
APPROPRIATIONS									
Dept 441 - OPERATING EXPENSES									
202-441-702.000	SALARIES - WAGES - MAJOR STREETS	263,800	243,800	243,800	275,100	275,100	288,200	288,200	
202-441-706.000	PAYROLL OTHER	26,100	9,400	9,400	14,200	15,100	17,900	18,300	
202-441-707.000	OVERTIME	35,400	37,000	25,400	38,200	38,200	39,700	39,700	
202-441-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
202-441-709.000	FRINGE BENEFITS - FICA	19,800	18,000	18,000	19,000	19,000	19,900	19,900	
202-441-711.000	FRINGE BENEFITS - MEDICARE	4,600	3,800	3,800	4,100	4,100	4,300	4,300	
202-441-712.000	FRINGE BENEFITS - HEALTH OPT OUT	9,800	11,400	11,400	12,100	12,100	12,100	12,100	
202-441-715.000	FRINGE BENEFITS - MERS DB PENSION	59,500	53,400	53,400	69,600	69,600	76,900	76,900	
202-441-716.000	FRINGE BENEFITS - MERS DC PENSION	5,200	5,900	5,900	6,200	6,200	6,600	6,600	
202-441-718.000	FRINGE BENEFITS - HEALTH INSURANCE	36,400	34,800	34,800	37,400	37,400	40,400	40,400	
202-441-722.000	FRINGE BENEFITS - WORKERS COMP	3,600	9,900	9,900	5,600	5,600	5,900	5,900	
202-441-723.000	FRINGE BENEFITS - PEHP	8,100	7,900	8,200	8,400	8,400	8,700	8,700	
202-441-724.000	FRINGE BENEFITS - LIFE INS	800	800	800	800	1,400	900	1,500	
202-441-725.000	FRINGE BENEFITS - DISABILITY INS	2,200	2,400	2,400	2,600	2,600	2,700	2,700	
202-441-726.000	SUPPLIES	8,700	135,000	100,000	100,000	10,000	10,000	10,000	
202-441-726.661	SUPPLIES - INTERNAL SERVICES	236,300	215,000	200,000	220,000	220,000	220,000	220,000	
202-441-801.000	CONTRACTED SERVICES	9,600	26,000	20,000	15,000	15,000	15,000	15,000	
202-441-801.006	CONTRACTED SVC - TRAFFIC SIGNAL MAINT	100	2,000	2,000	2,000	2,000	2,000	2,000	
202-441-801.007	CONTRACTED SVC - PAVEMENT MARKING	17,600	20,000	20,000	26,000	26,000	26,000	26,000	
202-441-801.008	CONTRACTED SVC - BRIDGE MAINTENANCE				18,000	18,000	23,000	23,000	
202-441-801.009	CONTRACTED SVC - GUARDRAILS		17,000	14,500	5,000	5,000	5,000	5,000	
202-441-920.000	ELECTRICITY	10,000	11,200	11,000	11,700	11,700	11,700	11,700	
202-441-943.000	EQUIPMENT RENTAL		5,000	1,000	5,000	5,000	5,000	5,000	
202-441-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	582,800	610,000	450,000	620,000	620,000	620,000	620,000	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Totals for dept 441 - OPERATING EXPENSES		1,340,500	1,479,800	1,245,800	1,516,100	1,427,600	1,462,000	1,463,000	
Dept 443 - STREET OVERHEAD									
202-443-802.000	ACCOUNTING & MANAGEMENT	60,500	61,600	61,600	69,900	69,900	71,300	71,300	
202-443-935.000	INSURANCE	14,300	14,800	14,800	15,300	15,300	15,800	15,800	
Totals for dept 443 - STREET OVERHEAD		74,800	76,400	76,400	85,200	85,200	87,100	87,100	
Dept 965 - TRANSFERS OUT									
202-965-965.203	TRANSFER OUT - LOCAL	285,000	50,000	50,000	50,000	125,000	210,000	240,000	
202-965-965.351	TRSF OUT - DEBT SERVICE FUND	38,400	28,900	28,900	29,300	29,300	29,600	29,600	
202-965-965.403	TRANSFER OUT TO DPW FUND								
202-965-965.420	TRS OUT -ROAD CONTINGENCY								
Totals for dept 965 - TRANSFERS OUT		323,400	78,900	78,900	79,300	154,300	239,600	269,600	
TOTAL APPROPRIATIONS		1,738,700	1,635,100	1,401,100	1,680,600	1,667,100	1,788,700	1,819,700	
NET OF REVENUES/APPROPRIATIONS - FUND 202		210,300	214,200	484,900	239,900	253,400	162,300	131,300	
BEGINNING FUND BALANCE		1,580,500	1,790,800	1,790,800	2,275,700	2,275,700	2,529,100	2,529,100	
ENDING FUND BALANCE		1,790,800	2,005,000	2,275,700	2,515,600	2,529,100	2,691,400	2,660,400	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 203 - LOCAL STREET									
ESTIMATED REVENUES									
Dept 000									
203-000-451.000	SPECIAL ASSESSMENT REVENUE	500							
203-000-546.558	STATE ACT 51 METRO ACT AKA R.O.W IMPACT	49,200	40,000		40,000	40,000	40,000	40,000	
203-000-546.686	STATE ACT 51 BUILD MICHIGAN	9,400	9,000	5,500	9,400	9,400	9,500	9,500	
203-000-546.688	STATE ACT 51 GAS WEIGHT TAX	547,800	550,500	333,100	574,500	574,500	586,300	586,300	
203-000-546.689	STATE ACT 51 SNOW SUBSIDY	123,300	74,300	94,600	74,300	74,300	74,300	74,300	
203-000-664.000	INTEREST EARNINGS	7,800	4,200	4,500	4,000	4,000	4,000	4,000	
203-000-699.202	TRANSFER IN - MAJOR STREET	285,000	50,000	50,000	50,000	125,000	210,000	240,000	
Totals for dept 000 -		1,023,000	728,000	487,700	752,200	827,200	924,100	954,100	
TOTAL ESTIMATED REVENUES		1,023,000	728,000	487,700	752,200	827,200	924,100	954,100	
APPROPRIATIONS									
Dept 441 - OPERATING EXPENSES									
203-441-702.000	SALARIES - WAGES - LOCAL STREETS	185,400	172,400	172,400	202,500	202,500	212,100	212,100	
203-441-706.000	PAYROLL OTHER	18,400	6,800	6,800	10,200	10,900	12,900	13,200	
203-441-707.000	OVERTIME	8,300	8,500	3,500	7,500	7,500	7,800	7,800	
203-441-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
203-441-709.000	FRINGE BENEFITS - FICA	13,900	11,800	11,800	12,400	12,400	13,000	13,000	
203-441-711.000	FRINGE BENEFITS - MEDICARE	3,300	2,500	2,500	2,700	2,700	2,900	2,900	
203-441-712.000	FRINGE BENEFITS - HEALTH OPT OUT	6,900	7,500	7,500	7,900	7,900	7,900	7,900	
203-441-715.000	FRINGE BENEFITS - MERS DB PENSION	41,800	35,000	35,000	45,600	45,600	50,300	50,300	
203-441-716.000	FRINGE BENEFITS - MERS DC PENSION	3,600	3,900	3,900	4,100	4,100	4,300	4,300	
203-441-718.000	FRINGE BENEFITS - HEALTH INSURANCE	25,600	22,800	22,800	24,500	24,500	26,400	26,400	
203-441-722.000	FRINGE BENEFITS - WORKERS COMP	2,600	6,500	6,500	3,700	3,700	3,800	3,800	
203-441-723.000	FRINGE BENEFITS - PEHP	5,700	5,200	6,400	5,500	5,500	5,700	5,700	
203-441-724.000	FRINGE BENEFITS - LIFE INS	600	500	500	500	900	600	1,000	
203-441-725.000	FRINGE BENEFITS - DISABILITY INS	1,500	1,600	1,600	1,700	1,700	1,800	1,800	
203-441-726.000	SUPPLIES	7,300	3,000	3,000	7,300	7,300	7,300	7,300	
203-441-726.661	SUPPLIES - INTERNAL SERVICES	89,800	70,000	70,000	73,000	73,000	73,000	73,000	
203-441-801.000	CONTRACTED SERVICES	1,700	8,000	8,000	8,000	8,000	8,000	8,000	
203-441-801.007	CONTRACTED SVC - PAVEMENT MARKING	17,800	20,000	20,000	26,000	26,000	26,000	26,000	
203-441-801.009	CONTRACTED SVC - GUARDRAILS	5,500	2,500	2,500	2,500	2,500	2,500	2,500	
203-441-943.000	EQUIPMENT RENTAL	3,300	5,000	1,500	5,000	5,000	5,000	5,000	
203-441-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	356,100	381,400	300,000	407,700	407,700	407,700	407,700	
Totals for dept 441 - OPERATING EXPENSES		799,200	775,000	686,300	858,400	859,500	879,100	879,800	
Dept 443 - STREET OVERHEAD									

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
203-443-802.000	ACCOUNTING & MANAGEMENT	43,100	43,800	43,800	51,500	51,500	52,600	52,600	
203-443-935.000	INSURANCE	17,200	17,800	17,800	18,400	18,400	19,000	19,000	
Totals for dept 443 - STREET OVERHEAD		60,300	61,600	61,600	69,900	69,900	71,600	71,600	
Dept 965 - TRANSFERS OUT									
203-965-965.351	TRANSFER OUT - DEBT SVC FUND	69,600							
203-965-965.420	TRANSFER OUT TO RD CONTING								
Totals for dept 965 - TRANSFERS OUT		69,600							
TOTAL APPROPRIATIONS		929,100	836,600	747,900	928,300	929,400	950,700	951,400	
NET OF REVENUES/APPROPRIATIONS - FUND 203		93,900	(108,600)	(260,200)	(176,100)	(102,200)	(26,600)	2,700	
BEGINNING FUND BALANCE		272,000	366,100	366,100	105,900	105,900	3,700	3,700	
ENDING FUND BALANCE		365,900	257,500	105,900	(70,200)	3,700	(22,900)	6,400	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 661 - STOCK & EQUIPMENT									
ESTIMATED REVENUES									
Dept 000									
661-000-566.203	EGLE SCRAP TIRE GRANT	3,100							
661-000-628.000	CHARGES FOR SERVICES	148,800	150,000	150,000	160,000	160,000	160,000	160,000	
661-000-642.000	SUPPLIES MATERIALS	358,400	350,000	350,000	360,000	360,000	360,000	360,000	
661-000-664.000	INTEREST EARNINGS	15,400		12,000	10,000	10,000	8,000	8,000	
661-000-667.000	BUILDING RENTAL	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
661-000-667.001	EQUIPMENT RENTAL	1,338,400	1,400,000	1,300,000	1,450,000	1,450,000	1,450,000	1,550,000	
661-000-673.000	SALE OF EQUIPMENT & SCRAP	7,700	5,000	10,000	5,000	5,000	5,000	5,000	
661-000-675.000	MISCELLANEOUS REVENUE	5,900		3,400					
661-000-699.101	TRANSFER IN - GENERAL FUND	350,000	199,700	499,700	870,000	520,000	118,000	118,000	
661-000-699.151	TRANSFER IN - PERPETUAL CARE	115,000							
Totals for dept 000 -		2,397,700	2,159,700	2,380,100	2,910,000	2,560,000	2,156,000	2,256,000	
TOTAL ESTIMATED REVENUES		2,397,700	2,159,700	2,380,100	2,910,000	2,560,000	2,156,000	2,256,000	
APPROPRIATIONS									
Dept 441 - OPERATING EXPENSES									
661-441-702.000	SALARIES - WAGES - STOCK & EQ	346,000	438,700	438,700	370,600	370,600	388,100	388,100	
661-441-706.000	PAYROLL OTHER	34,300	23,900	23,900	23,300	24,800	29,300	30,000	
661-441-707.000	OVERTIME	13,000	11,700	6,500	11,200	11,200	11,600	11,600	
661-441-708.000	FRINGE BENEFITS - SUTA	200	100	100	100	100	100	100	
661-441-709.000	FRINGE BENEFITS - FICA	26,000	30,000	30,000	31,500	31,500	32,900	32,900	
661-441-711.000	FRINGE BENEFITS - MEDICARE	6,100	6,400	6,400	6,600	6,600	7,000	7,000	
661-441-712.000	FRINGE BENEFITS - HEALTH OPT OUT	12,800	18,800	18,800	20,100	20,100	20,100	20,100	
661-441-714.000	FRINGE BENEFITS - UNCLASSIFIED	(7,100)	400	400	400	400	400	400	
661-441-715.000	FRINGE BENEFITS - MERS DB PENSION	78,000	89,000	89,000	116,100	116,100	128,200	128,200	
661-441-716.000	FRINGE BENEFITS - MERS DC PENSION	6,800	9,900	9,900	10,400	10,400	10,900	10,900	
661-441-718.000	FRINGE BENEFITS - HEALTH INSURANCE	47,800	57,900	57,900	62,100	62,100	67,100	67,100	
661-441-722.000	FRINGE BENEFITS - WORKERS COMP	4,800	16,600	16,600	9,300	9,300	9,700	9,700	
661-441-723.000	FRINGE BENEFITS - PEHP	10,600	12,800	12,800	13,700	13,700	14,300	14,300	
661-441-724.000	FRINGE BENEFITS - LIFE INS	1,000	1,200	1,200	1,300	2,300	1,400	2,400	
661-441-725.000	FRINGE BENEFITS - DISABILITY INS	2,900	3,800	3,800	4,100	4,100	4,200	4,200	
661-441-726.000	SUPPLIES	22,600	25,000	25,000	26,000	26,000	26,000	26,000	
661-441-726.661	SUPPLIES - INTERNAL SERVICES	2,300	3,500	3,000	3,600	3,600	3,600	3,600	
661-441-759.000	GAS, OIL & GREASE	205,600	180,000	130,000	180,000	180,000	180,000	180,000	
661-441-767.000	UNIFORMS & GEAR	1,000	2,500	2,500	3,000	3,000	3,000	3,000	
661-441-771.000	SUPPLIES FOR RESALE	319,600	305,000	310,000	322,000	322,000	322,000	322,000	
661-441-780.000	TOOLS EQUIPMENT	8,400	7,000	7,000	7,300	7,300	7,300	7,300	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
661-441-791.000	DUES/SUBSCRIPTIONS	200	500	500	500	500	500	500	
661-441-801.000	CONTRACTED SERVICES	5,100	5,000	5,000	5,200	5,200	5,200	5,200	
661-441-801.203	CONTRACTED SERVICES - TIRE SCRAP GRANT	3,100			6,000	6,000			
661-441-802.000	ACCOUNTING & MANAGEMENT	110,000	110,700	110,700	94,200	94,200	96,100	96,100	
661-441-803.000	CENTRAL SERVICES COST ALLOC								
661-441-809.000	COMPUTER SERVICES	43,200	45,800	45,800	47,700	47,700	49,200	49,200	
661-441-913.000	TRAVEL & TRAINING	2,300	4,500	3,500	4,500	4,500	4,500	4,500	
661-441-920.000	ELECTRICITY	12,700	18,800	12,000	18,800	18,800	18,800	18,800	
661-441-921.000	GAS/HEAT	26,400	20,000	16,000	20,000	20,000	20,000	20,000	
661-441-922.000	WATER		4,600	4,600	4,600	4,600	4,600	4,600	
661-441-923.000	SANITATION SERVICES	6,800	6,600	6,600	6,800	6,800	6,800	6,800	
661-441-931.000	EQUIPMENT REPAIR & MAINTENANCE	171,000	175,000	175,000	180,000	180,000	180,000	180,000	
661-441-934.000	BUILDING MAINTENANCE	3,600	11,000	11,000	11,000	11,000	11,000	11,000	
661-441-935.000	INSURANCE	32,000	33,000	33,000	34,000	34,000	35,100	35,100	
661-441-943.000	EQUIPMENT RENTAL	1,300	5,000	5,000	5,000	5,000	5,000	5,000	
661-441-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	131,000	135,000	135,000	140,000	140,000	140,000	140,000	
661-441-968.000	DEPRECIATION EXPENSE	231,500	300,000	392,400	420,000	420,000	460,000	460,000	
Totals for dept 441 - OPERATING EXPENSES		1,922,900	2,119,700	2,149,600	2,221,000	2,223,500	2,304,000	2,305,700	
Dept 902 - CAPITAL EQUIPMENT									
661-902-977.000	EQUIPMENT		1,157,000	1,157,000	980,000	765,000	118,000	118,000	
Totals for dept 902 - CAPITAL EQUIPMENT			1,157,000	1,157,000	980,000	765,000	118,000	118,000	
Dept 905 - DEBT SERVICE									
661-905-991.954	PRINCIPAL -EQ INSTL PRCH OLD MISSION BNK		66,600	66,600	68,000	68,000	69,400	69,400	
661-905-992.954	INTEREST -EQ INSTL PRCH OLD MISSION BANK	5,900	4,300	4,300	2,900	2,900	1,500	1,500	
Totals for dept 905 - DEBT SERVICE		5,900	70,900	70,900	70,900	70,900	70,900	70,900	
Dept 965 - TRANSFERS OUT									
661-965-965.420	TRS OUT -ROAD CONTINGENCY		50,000	50,000					
Totals for dept 965 - TRANSFERS OUT			50,000	50,000					
TOTAL APPROPRIATIONS		1,928,800	3,397,600	3,427,500	3,271,900	3,059,400	2,492,900	2,494,600	
NET OF REVENUES/APPROPRIATIONS - FUND 661		468,900	(1,237,900)	(1,047,400)	(361,900)	(499,400)	(336,900)	(238,600)	
BEGINNING FUND BALANCE		1,322,100	1,791,000	1,791,000	743,600	743,600	244,200	244,200	
FUND BALANCE ADJUSTMENTS									
ENDING FUND BALANCE		1,791,000	553,100	743,600	381,700	244,200	(92,700)	5,600	

SEWER AND WATER ENTERPRISE FUND AND SEWER AND WATER RATES

592 SEWER & WATER

585 SEWER CAPITAL RESERVE

586 WATER CAPITAL RESERVE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 592 - SEWER & WATER									
ESTIMATED REVENUES									
Dept 000									
592-000-607.001	LATE FEES	36,700	40,000	40,000	40,000	40,000	40,000	40,000	
592-000-607.604	TAPPING PERMITS - SEWER	5,700		4,000					
592-000-607.605	TURN ON FEES	26,900	22,300	25,000	25,000	25,000	25,000	25,000	
592-000-607.606	LAB FEES	21,300	20,800	20,800	22,000	22,000	22,000	22,000	
592-000-607.607	TAPPING PERMITS - WATER	8,200	39,000	40,000	40,000	40,000	40,000	40,000	
592-000-607.628	ODENAANGE MAINTENANCE CHARGE	13,400	10,400	14,000	21,400	21,400	21,200	21,200	
592-000-626.000	LIFT STATION REIMBURSEMENTS	13,700	13,500	13,500	13,500	13,500			
592-000-642.601	ADMINISTRATIVE CHARGE - WATER	291,500	292,900	292,900	300,000	294,500	305,400	300,000	
592-000-642.602	COMMODITY CHARGE - WATER	1,788,100	2,027,500	2,027,500	2,003,800	2,003,800	2,005,400	2,005,400	
592-000-642.603	CAPITAL CHARGE - WATER	2,619,800	2,676,000	2,676,000	2,631,000	2,631,000	2,621,100	2,621,100	
592-000-642.604	E-BILL DISCOUNT WATER	(3,300)	(3,800)	(3,800)	(4,000)	(4,000)	(4,000)	(4,000)	
592-000-642.611	ADMINISTRATIVE CHARGE - SEWER	273,900	284,600	284,600	295,100	295,100	299,500	299,500	
592-000-642.612	COMMODITY CHARGE - SEWER	1,645,900	1,786,900	1,786,900	1,694,600	1,694,600	1,699,900	1,699,900	
592-000-642.613	CAPITAL CHARGE - SEWER	2,370,500	2,518,000	2,518,000	2,429,300	2,429,300	2,416,600	2,416,600	
592-000-642.614	E-BILL DISCOUNT SEWER	(3,300)	(3,800)	(3,800)	(4,000)	(4,000)	(4,000)	(4,000)	
592-000-664.000	INTEREST EARNINGS - WATER	76,900	35,000	60,000	50,000	50,000	50,000	50,000	
592-000-664.909	INTEREST - 2001 UTIL DWRF DEBT	1,000	1,500		1,400	1,400			
592-000-664.913	INTEREST - PHASE D SRF DEBT	2,700	2,500	2,500					
592-000-664.914	INTEREST - PHASE D DWRF DEBT	2,800	2,400	3,000					
592-000-664.918	INTEREST - WATER DEPR RESERVE								
592-000-664.919	INTEREST - SEWER DEPR RESERVE								
592-000-664.924	INTEREST -DILLON WASH WAY DEBT	600	500	1,000	500	500	200	200	
592-000-664.942	INTEREST EARNINGS CSO C COUNTY	17,800	12,000	16,000	16,000	16,000	15,000	15,000	
592-000-664.943	INTEREST EARNINGS CSO C SRF A	16,500	11,000	20,000	18,000	18,000	16,000	16,000	
592-000-664.947	INTEREST EARNINGS	500	700		700	700			
592-000-664.948	INTEREST EARN 2012 CSOD REFUND	7,300	4,300	6,300					
592-000-664.950	INTEREST - CSO C-3 SRF DEBT SV	36,000	22,000	40,000	35,000	35,000	35,000	35,000	
592-000-664.951	INTEREST - CSO C-3 DWRF DEBT	20,800	13,000	25,000	25,000	25,000	22,000	22,000	
592-000-664.952	INTEREST - CSO C-3 CAPIMP DEBT	2,600	2,000	3,500	3,000	3,000	3,000	3,000	
592-000-664.955	INTEREST-OMB WATER METER PROJECT	600	200	1,000	800	800	700	700	
592-000-667.000	PROPERTY RENTAL REVENUE	122,400	66,000	66,000	41,000	41,000	41,000	41,000	
592-000-667.001	SEWER EQUIPMENT RENTAL	1,100							
592-000-673.000	SALE OF EQUIPMENT								
592-000-675.000	MISCELLANEOUS - WATER	223,700	206,700	206,700	206,700	215,000	206,700	215,000	
592-000-675.001	MISCELLANEOUS - SEWER	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
592-000-687.000	REFUNDS & REBATES								
592-000-692.001	ASSETS CAPITALIZED TRSF FR CAP PROJ FUND	2,511,800							
592-000-697.000	BOND PREMIUM	5,700	14,700	14,700	14,700	14,700	14,700	14,700	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
592-000-699.419	TRANSFER IN FROM CSO C-3	54,500	41,400	41,400	38,400	38,400	32,000	32,000	
592-000-699.420	TRANSFER IN FR RD CONTINGENCY	6,800	6,000	6,500	4,700	4,700	4,000	4,000	
592-000-699.585	TRSF IN - SEWER EQ REPLACEMENT	366,100	40,000	40,000	215,000	215,000	120,000	120,000	
592-000-699.586	TRSF IN - WATER EQ REPLACEMENT	141,000	128,300	128,300	345,000	345,000			
592-000-699.598	TRSF IN - DEBT SERVICE	2,878,800	2,796,000	2,796,000	2,292,000	2,292,000	2,292,000	2,292,000	
592-000-699.918	TRSF IN FR WATER DEPR RES								
592-000-699.919	TRSF IN FR SEWER DEPR RES								
Totals for dept 000 -		15,609,000	13,132,500	13,215,500	12,817,600	12,820,400	12,342,400	12,345,300	
TOTAL ESTIMATED REVENUES		15,609,000	13,132,500	13,215,500	12,817,600	12,820,400	12,342,400	12,345,300	
APPROPRIATIONS									
Dept 537 - STAFF SUPPORT WATER									
592-537-702.000	SALARIES - WAGES - WATER ADMIN	82,300	109,400	109,400	114,100	114,100	118,700	118,700	
592-537-706.000	PAYROLL OTHER	2,000	2,600	2,300	2,000	2,000	2,000	2,000	
592-537-708.000	FRINGE BENEFITS - SUTA		200	200	100	100	100	100	
592-537-709.000	FRINGE BENEFITS - FICA	5,500	6,700	6,700	7,100	7,100	7,400	7,400	
592-537-711.000	FRINGE BENEFITS - MEDICARE	1,300	1,700	1,700	1,700	1,700	1,800	1,800	
592-537-712.000	FRINGE BENEFITS - HEALTH OPT OUT	5,200	8,100	8,100	8,100	8,100	8,100	8,100	
592-537-714.000	FRINGE BENEFITS - UNCLASSIFIED	(1,300)	400	400	500	500			
592-537-715.000	FRINGE BENEFITS - MERS DB PENSION	22,800	8,500	8,500	9,000	9,000	9,900	9,900	
592-537-716.000	FRINGE BENEFITS - MERS DC PENSION	1,600	1,700	1,700	1,800	1,800	1,900	1,900	
592-537-722.000	FRINGE BENEFITS - WORKERS COMP	500	2,000	2,000	1,100	1,100	1,100	1,100	
592-537-723.000	FRINGE BENEFITS - PEHP	1,400	2,300	2,300	2,200	2,200	2,200	2,200	
592-537-724.000	FRINGE BENEFITS - LIFE INS	200	500	500	500	800	600	900	
592-537-725.000	FRINGE BENEFITS - DISABILITY INS	300	500	500	500	500	500	500	
592-537-726.000	SUPPLIES		2,000		2,000	2,000	2,000	2,000	
592-537-791.000	DUES/SUBSCRIPTIONS	9,800	8,000	10,000	10,000	10,000	10,000	10,000	
592-537-801.000	CONTRACTED SERVICES	3,200	5,000	5,000	7,500	7,500	7,700	7,700	
592-537-802.000	ACCOUNTING & MANAGEMENT	153,300	152,100	152,100	163,200	163,200	166,500	166,500	
592-537-803.000	CENTRAL SERVICE COST ALLOCATIO								
592-537-804.000	IN LIEU OF TAXES	348,000	363,000	363,000	350,200	350,200	360,800	360,800	
592-537-809.000	COMPUTER SERVICES	52,800	50,400	50,400	52,500	66,900	54,100	69,100	
592-537-851.000	POSTAGE	10,100	9,500	9,500	14,000	14,000	14,700	14,700	
592-537-935.000	INSURANCE	36,800	38,000	38,000	39,200	39,200	40,400	40,400	
592-537-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
592-537-968.000	DEPRECIATION EXPENSE	940,900	1,000,000	1,000,000	1,100,000	1,100,000	1,200,000	1,200,000	
Totals for dept 537 - STAFF SUPPORT WATER		1,678,200	1,774,100	1,773,800	1,888,800	1,903,500	2,012,000	2,027,300	
Dept 538 - STAFF SUPPORT SEWER									
592-538-702.000	SALARIES - WAGES - SEWER ADMIN	400	23,700	23,700	25,000	25,000	26,000	26,000	
592-538-706.000	PAYROLL OTHER		500	500					

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
592-538-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
592-538-709.000	FRINGE BENEFITS - FICA		1,500	1,500	1,600	1,600	1,700	1,700	
592-538-711.000	FRINGE BENEFITS - MEDICARE		400	400	400	400	400	400	
592-538-712.000	FRINGE BENEFITS - HEALTH OPT OUT		2,700	2,700	2,700	2,700	2,700	2,700	
592-538-715.000	FRINGE BENEFITS - MERS DB PENSION		4,900	4,900	5,600	5,600	6,200	6,200	
592-538-722.000	FRINGE BENEFITS - WORKERS COMP		100	100					
592-538-723.000	FRINGE BENEFITS - PEHP		800	800	800	800	800	800	
592-538-724.000	FRINGE BENEFITS - LIFE INS		200	200	100	200	200	300	
592-538-725.000	FRINGE BENEFITS - DISABILITY INS		100	100	100	100	100	100	
592-538-726.000	SUPPLIES		3,000		1,500	1,500	1,500	1,500	
592-538-801.000	CONTRACTED SERVICES	2,700	5,000	5,000	7,500	7,500	7,700	7,700	
592-538-802.000	ACCOUNTING & MANAGEMENT	112,900	111,600	111,600	118,200	118,200	120,600	120,600	
592-538-803.000	CENTRAL SERVICE COST ALLOCATIO								
592-538-804.000	IN LIEU OF TAXES	338,000	352,000	352,000	337,500	337,500	347,700	347,700	
592-538-809.000	COMPUTER SERVICES	43,200	50,400	50,400	52,500	82,400	54,100	84,600	
592-538-851.000	POSTAGE	10,100	9,500	9,500	14,000	14,000	15,000	15,000	
592-538-935.000	INSURANCE	45,000	46,400	46,400	47,800	47,800	49,300	49,300	
592-538-968.000	DEPRECIATION EXPENSE - SEWER	1,031,700	1,300,000	1,300,000	1,400,000	1,400,000	1,500,000	1,500,000	
Totals for dept 538 - STAFF SUPPORT SEWER		1,584,000	1,912,900	1,909,900	2,015,400	2,045,400	2,134,100	2,164,700	
Dept 539 - WATER FILTRATION PLANT									
592-539-702.000	SALARIES - WAGES - WTP	183,200	217,600	217,600	226,300	226,300	237,200	237,200	
592-539-706.000	PAYROLL OTHER	28,500	27,600		26,700	26,700	27,700	27,700	
592-539-707.000	OVERTIME	16,900	19,600	8,500	16,800	16,800	17,500	17,500	
592-539-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
592-539-709.000	FRINGE BENEFITS - FICA	14,800	16,800	16,800	15,500	15,500	16,200	16,200	
592-539-711.000	FRINGE BENEFITS - MEDICARE	3,500	3,300	3,300	3,700	3,700	3,800	3,800	
592-539-712.000	FRINGE BENEFITS - HEALTH OPT OUT	12,100	10,800	16,200	16,200	16,200	16,200	16,200	
592-539-714.000	FRINGE BENEFITS - UNCLASSIFIED	(10,900)							
592-539-715.000	FRINGE BENEFITS - MERS DB PENSION	89,300	31,900	31,900	39,200	39,200	43,300	43,300	
592-539-716.000	FRINGE BENEFITS - MERS DC PENSION	4,900	6,700	6,700	7,400	7,400	7,800	7,800	
592-539-718.000	FRINGE BENEFITS - HEALTH INSURANCE	14,600	26,800	26,800	6,900	6,900	7,400	7,400	
592-539-722.000	FRINGE BENEFITS - WORKERS COMP	1,900	4,800	4,800	2,700	2,700	2,900	2,900	
592-539-723.000	FRINGE BENEFITS - PEHP	6,500	6,700	6,700	7,200	7,200	7,500	7,500	
592-539-724.000	FRINGE BENEFITS - LIFE INS	600	800	800	700	1,200	800	1,300	
592-539-725.000	FRINGE BENEFITS - DISABILITY INS	1,900	2,200	2,200	2,400	2,400	2,500	2,500	
592-539-726.000	SUPPLIES	10,400	30,000	30,000	30,000	30,000	30,000	30,000	
592-539-726.001	SUPPLIES - LABORATORY	26,600	27,000	30,000	30,000	30,000	30,000	30,000	
592-539-753.000	CHEMICALS	40,400	40,000	41,000	45,000	45,000	50,000	50,000	
592-539-759.000	GAS, OIL & GREASE	3,500	4,000	3,500	4,000	4,000	4,200	4,200	
592-539-767.000	UNIFORMS & GEAR				2,000	2,000	2,000	2,000	
592-539-801.000	CONTRACTED SERVICES	20,300	22,500	22,000	23,000	22,500	24,000	24,000	
592-539-850.000	TELEPHONE		3,000	1,500	3,000	3,000	3,000	3,000	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
592-539-913.000	TRAVEL & TRAINING	3,500	3,000	3,000	3,000	3,000	3,500	3,500	
592-539-920.000	ELECTRICITY	88,000	90,000	95,000	95,000	95,000	97,000	97,000	
592-539-921.000	GAS/HEAT	14,300	20,000	14,000	18,000	18,000	20,000	20,000	
592-539-922.000	WATER	190,600	210,000	210,000	215,000	215,000	220,000	220,000	
592-539-923.000	SANITATION SERVICES	900	1,200	1,200	1,500	1,500	1,500	1,500	
592-539-931.000	EQUIPMENT REPAIR & MAINTENANCE	14,600	20,000	20,000	20,000	20,000	20,000	20,000	
592-539-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	100	1,000	4,000	5,000	5,000	5,000	5,000	
592-539-934.000	BUILDING MAINTENANCE	4,000	10,000	10,000	10,000	10,000	12,500	12,500	
592-539-943.000	EQUIPMENT RENTAL	400	1,000	1,000	1,000	1,000	1,000	1,000	
Totals for dept 539 - WATER FILTRATION PLANT		785,500	858,400	828,600	877,300	877,300	914,600	915,100	
Dept 540 - TRANSMISSION & DISTIB'N									
592-540-702.000	SALARIES - WAGES - TRANS & DISTR	259,500	269,900	269,900	274,300	274,300	285,300	285,300	
592-540-706.000	PAYROLL OTHER	22,000	29,800	22,000	30,100	38,300	30,700	23,200	
592-540-707.000	OVERTIME	46,200	22,900	49,400	56,000	56,000	26,900	26,900	
592-540-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
592-540-709.000	FRINGE BENEFITS - FICA	21,000	17,300	17,300	18,600	18,600	19,300	19,300	
592-540-711.000	FRINGE BENEFITS - MEDICARE	4,900	4,100	4,100	4,400	4,400	4,600	4,600	
592-540-712.000	FRINGE BENEFITS - HEALTH OPT OUT	11,500	10,800	10,800	10,800	10,800	10,800	10,800	
592-540-714.000	FRINGE BENEFITS - UNCLASSIFIED	(11,700)							
592-540-715.000	FRINGE BENEFITS - MERS DB PENSION	144,500	83,100	83,100	102,700	102,700	113,300	113,300	
592-540-716.000	FRINGE BENEFITS - MERS DC PENSION	4,600	4,300	4,300	4,700	4,700	4,900	4,900	
592-540-718.000	FRINGE BENEFITS - HEALTH INSURANCE	52,000	57,100	57,100	56,300	56,300	60,800	60,800	
592-540-722.000	FRINGE BENEFITS - WORKERS COMP	1,800	6,000	6,000	3,300	3,300	3,400	3,400	
592-540-723.000	FRINGE BENEFITS - PEHP	8,200	8,400	8,600	9,000	9,000	9,300	9,300	
592-540-724.000	FRINGE BENEFITS - LIFE INS	800	800	800	800	1,500	900	1,600	
592-540-725.000	FRINGE BENEFITS - DISABILITY INS	2,400	2,700	2,700	2,900	2,900	3,000	3,000	
592-540-726.000	SUPPLIES	82,900	65,000	65,000	70,000	70,000	75,000	75,000	
592-540-726.661	SUPPLIES - INTERNAL SERVICES		12,500		2,000	2,000	2,000	2,000	
592-540-759.000	GAS, OIL & GREASE	15,700	20,000	10,000	20,000	20,000	20,000	20,000	
592-540-767.000	UNIFORMS & GEAR			2,200	2,200	2,200	2,400	2,400	
592-540-801.000	CONTRACTED SERVICES	3,000	15,000	11,000	15,000	15,000	15,000	15,000	
592-540-805.000	STREET DEPT INTERNAL SVCS	11,000	14,000	21,000	20,000	20,000	20,000	20,000	
592-540-850.000	TELEPHONE	100							
592-540-913.000	TRAVEL & TRAINING	1,600	2,500	2,500	3,000	3,000	3,000	3,000	
592-540-914.000	PAYMENT OF CLAIMS		10,000		10,000	10,000	10,000	10,000	
592-540-920.000	ELECTRICITY	15,200	16,000	15,000	18,000	18,000	18,000	18,000	
592-540-921.000	GAS/HEAT	3,600	3,500	2,400	4,000	4,000	4,000	4,000	
592-540-931.000	EQUIPMENT REPAIR & MAINTENANCE	2,700	20,000	10,000	20,000	20,000	20,000	20,000	
592-540-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	7,400	5,000	6,000	5,000	5,000	5,000	5,000	
592-540-941.000	BUILDING RENTAL	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
592-540-943.000	EQUIPMENT RENTAL	7,400	15,000	15,000	20,000	20,000	20,000	20,000	
592-540-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES								

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
592-540-956.000	OUTDOOR WEATHER GEAR	2,400	2,500				3,000	3,000	
Totals for dept 540 - TRANSMISSION & DISTIB'N		775,800	773,300	751,300	838,200	847,100	845,700	838,900	
Dept 542 - OPERATING METERS									
592-542-702.000	SALARIES - WAGES - METERS	35,600	54,400	54,400	55,100	55,100	57,300	57,300	
592-542-706.000	PAYROLL OTHER	2,800	4,400	4,400	4,400	4,400	4,400	4,400	
592-542-707.000	OVERTIME	3,300	3,700	3,400	7,900	7,900	5,000	5,000	
592-542-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
592-542-709.000	FRINGE BENEFITS - FICA	3,500	3,500	3,500	3,700	3,700	3,900	3,900	
592-542-711.000	FRINGE BENEFITS - MEDICARE	700	800	800	900	900	900	900	
592-542-712.000	FRINGE BENEFITS - HEALTH OPT OUT	5,200	5,400	5,400	5,400	5,400	5,400	5,400	
592-542-714.000	FRINGE BENEFITS - UNCLASSIFIED	(2,600)							
592-542-715.000	FRINGE BENEFITS - MERS DB PENSION	29,900	1,200	1,200	1,400	1,400	1,500	1,500	
592-542-716.000	FRINGE BENEFITS - MERS DC PENSION	1,500	2,200	2,200	2,400	2,400	2,500	2,500	
592-542-718.000	FRINGE BENEFITS - HEALTH INSURANCE								
592-542-722.000	FRINGE BENEFITS - WORKERS COMP	800	1,200	1,200	700	700	700	700	
592-542-723.000	FRINGE BENEFITS - PEHP	1,600	1,700	1,700	1,800	1,800	1,900	1,900	
592-542-724.000	FRINGE BENEFITS - LIFE INS	300	200	200	200	300	300	400	
592-542-725.000	FRINGE BENEFITS - DISABILITY INS	900	600	600	600	600	600	600	
592-542-726.000	SUPPLIES	154,900	25,000	12,500	25,000	25,000	25,000	25,000	
592-542-759.000	GAS, OIL & GREASE	900	2,000	2,000	2,500	2,500	2,500	2,500	
592-542-792.000	SOFTWARE LICENSE & MAINTENANCE	23,500	36,000	27,700	30,000	2,300	32,000	3,000	
592-542-850.000	TELEPHONE	600		2,200	500	3,300	600	3,300	
592-542-914.000	PAYMENT OF CLAIMS	200	500						
592-542-931.000	EQUIPMENT REPAIR & MAINTENANCE		2,000		2,000	2,000	2,000	2,000	
592-542-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	900	2,000	1,200	2,000	2,000	2,000	2,000	
592-542-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES								
Totals for dept 542 - OPERATING METERS		264,500	146,900	124,700	146,600	121,800	148,600	122,400	
Dept 544 - SEWER SYSTEM									
592-544-702.000	SALARIES - WAGES - SEWER SYSTEM	50,200	52,400	52,400	53,100	53,100	55,200	55,200	
592-544-706.000	PAYROLL OTHER	1,200	1,700	1,700	1,700	1,700	1,700	1,700	
592-544-707.000	OVERTIME	7,600	4,300	6,300	7,700	7,700	4,600	4,600	
592-544-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
592-544-709.000	FRINGE BENEFITS - FICA	3,700	3,400	3,400	3,600	3,600	3,800	3,800	
592-544-711.000	FRINGE BENEFITS - MEDICARE	900	800	800	900	900	900	900	
592-544-714.000	FRINGE BENEFITS - UNCLASSIFIED	(2,000)							
592-544-715.000	FRINGE BENEFITS - MERS DB PENSION	31,400	25,600	25,600	31,700	31,700	35,000	35,000	
592-544-718.000	FRINGE BENEFITS - HEALTH INSURANCE	18,300	20,200	20,200	20,200	20,200	21,800	21,800	
592-544-722.000	FRINGE BENEFITS - WORKERS COMP	400	600	600	300	300	300	300	
592-544-723.000	FRINGE BENEFITS - PEHP	1,600	1,700	1,700	1,800	1,800	1,900	1,900	
592-544-724.000	FRINGE BENEFITS - LIFE INS	200	200	200	200	300	300	400	
592-544-725.000	FRINGE BENEFITS - DISABILITY INS	500	600	600	600	600	600	600	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
592-544-726.000	SUPPLIES	3,800	25,000	25,000	30,000	30,000	30,000	30,000	
592-544-759.000	GAS, OIL & GREASE	7,200	10,000	5,000	10,000	10,000	10,000	10,000	
592-544-792.000	SOFTWARE LICENSE & MAINTENANCE			8,000	16,000		18,000	2,000	
592-544-801.000	CONTRACTED SERVICES	300	2,500	1,000	2,500	2,500	2,500	2,500	
592-544-914.000	PAYMENT OF CLAIMS	5,000	10,000		10,000	10,000	10,000	10,000	
592-544-931.000	EQUIPMENT REPAIR & MAINTENANCE	4,000	10,000	6,000	12,500	12,500	12,500	12,500	
592-544-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS		2,000		2,000	2,000	2,000	2,000	
592-544-943.000	EQUIPMENT RENTAL		4,000		4,000	4,000	4,000	4,000	
592-544-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES								
Totals for dept 544 - SEWER SYSTEM		134,300	175,100	158,600	208,900	193,000	215,200	199,300	
Dept 545 - SEWAGE TREATMENT									
592-545-702.000	SALARIES - WAGES - WWTP	334,400	363,600	363,600	359,500	359,500	379,200	379,200	
592-545-706.000	PAYROLL OTHER	56,400	27,600	27,600	27,600	27,600	27,800	27,800	
592-545-707.000	OVERTIME	12,900	18,600	6,800	16,600	16,600	17,200	17,200	
592-545-708.000	FRINGE BENEFITS - SUTA	200	100	100	100	100	100	100	
592-545-709.000	FRINGE BENEFITS - FICA	25,900	22,000	22,000	23,200	23,200	24,500	24,500	
592-545-711.000	FRINGE BENEFITS - MEDICARE	6,100	6,000	6,000	5,500	5,500	5,800	5,800	
592-545-712.000	FRINGE BENEFITS - HEALTH OPT OUT	16,200	16,200	16,200	21,600	21,600	21,600	21,600	
592-545-714.000	FRINGE BENEFITS - UNCLASSIFIED	(26,000)	400	400	500	500	500	500	
592-545-715.000	FRINGE BENEFITS - MERS DB PENSION	187,200	85,600	85,600	71,800	71,800	79,400	79,400	
592-545-716.000	FRINGE BENEFITS - MERS DC PENSION	3,000	5,800	5,800	10,100	10,100	10,800	10,800	
592-545-718.000	FRINGE BENEFITS - HEALTH INSURANCE	36,900	59,400	59,400	41,100	41,100	44,400	44,400	
592-545-722.000	FRINGE BENEFITS - WORKERS COMP	1,200	3,500	3,500	2,100	2,100	2,300	2,300	
592-545-723.000	FRINGE BENEFITS - PEHP	9,600	9,800	9,800	10,800	10,800	11,200	11,200	
592-545-724.000	FRINGE BENEFITS - LIFE INS	1,100	1,100	1,100	1,100	1,900	1,200	2,000	
592-545-725.000	FRINGE BENEFITS - DISABILITY INS	2,800	2,900	2,900	3,100	3,100	3,200	3,200	
592-545-726.000	SUPPLIES	18,400	24,000	24,000	25,000	25,000	26,000	26,000	
592-545-753.000	CHEMICALS	81,400	70,000	70,000	70,000	70,000	75,000	75,000	
592-545-759.000	GAS, OIL & GREASE	7,600	9,200	9,200	9,400	9,400	9,500	9,500	
592-545-767.000	UNIFORMS & GEAR	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
592-545-791.000	DUES/SUBSCRIPTIONS	300	6,200	6,200	6,200	6,200	6,200	6,200	
592-545-801.000	CONTRACTED SERVICES	20,100	33,000	33,000	35,000	35,000	35,000	35,000	
592-545-805.000	STREET DEPT INTERNAL SVCS								
592-545-850.000	TELEPHONE		100	100	100	100	100	100	
592-545-913.000	TRAVEL & TRAINING	2,500	1,500	1,500	1,700	1,700	1,700	1,700	
592-545-920.000	ELECTRICITY	125,300	140,000	140,000	142,500	142,500	145,000	145,000	
592-545-921.000	GAS/HEAT	71,700	55,000	55,000	55,000	55,000	57,500	57,500	
592-545-922.000	WATER	118,900	130,000	130,000	132,600	132,600	135,300	135,300	
592-545-931.000	EQUIPMENT REPAIR & MAINTENANCE	50,000	70,000	70,000	72,500	72,500	72,500	72,500	
592-545-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	5,200	22,500	7,500	15,000	15,000	15,000	15,000	
592-545-934.001	BUILDING MAINTENANCE	6,900	10,000	10,000	12,500	12,500	10,000	10,000	
592-545-943.000	EQUIPMENT RENTAL	5,300	6,000	6,000	6,500	6,500	6,700	6,700	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Totals for dept 545 - SEWAGE TREATMENT		1,182,500	1,201,100	1,174,300	1,179,700	1,180,500	1,225,700	1,226,500	
Dept 546 - LIFT STATION									
592-546-726.000	SUPPLIES	2,700	5,000	5,000	5,000	5,000	5,000	5,000	
592-546-801.000	CONTRACTED SERVICES	2,300	5,000	5,000	5,000	5,000	5,000	5,000	
592-546-920.000	ELECTRICITY	2,000		11,000	11,500	11,500	11,700	11,700	
592-546-921.000	GAS/HEAT	200		1,200	1,300	1,300	1,500	1,500	
592-546-924.000	UTILITIES	1,800	2,000	2,000	2,000	2,000	2,500	2,500	
592-546-931.000	EQUIPMENT REPAIR & MAINTENANCE	22,900	37,500	37,500	15,000	15,000	20,000	20,000	
Totals for dept 546 - LIFT STATION		31,900	49,500	61,700	39,800	39,800	45,700	45,700	
Dept 902 - CAPITAL EQUIPMENT									
592-902-977.539	EQUIPMENT - PUMPHOUSE		52,900	52,900	260,000	260,000			
592-902-977.540	EQUIPMENT - TRANS & DISTR		168,300	168,300					
592-902-977.542	EQUIPMENT - WATER METER		40,000	40,000					
592-902-977.544	EQUIPMENT - SEWER				85,000	85,000			
592-902-977.545	EQUIPMENT - WWTP				65,000	45,000			
592-902-977.546	EQUIPMENT - LIFT STATIONS		14,300	76,000	150,000	150,000	120,000	120,000	
Totals for dept 902 - CAPITAL EQUIPMENT			275,500	337,200	560,000	540,000	120,000	120,000	
Dept 905 - DEBT SERVICE									
592-905-991.913	PRINCIPAL - CSO D SRF		210,000	210,000					
592-905-991.914	PRINCIPAL - CSO D DWRF		195,000	195,000					
592-905-991.924	PRINCIPAL - DILLON WASH WAY		50,000	50,000	55,000	55,000	60,000	60,000	
592-905-991.942	PRINCIPAL - CSO C COUNTY 2010		450,000	450,000	475,000	475,000	500,000	500,000	
592-905-991.943	PRINCIPAL - CSO C SRF A 2010		245,000	245,000	250,000	250,000	255,000	255,000	
592-905-991.948	PRINCIPAL - CSO D 2012 REFUND		310,000	310,000					
592-905-991.950	PRINCIPAL - CSO C-3 CWRF 2014		305,000	305,000	310,000	310,000	310,000	310,000	
592-905-991.951	PRINCIPAL - CSO C-3 DWRF 2014		195,000	195,000	205,000	205,000	210,000	210,000	
592-905-991.952	PRINCIPAL CSO C3 CAP IMPR 2015		105,000	105,000	110,000	110,000	115,000	115,000	
592-905-991.955	PRINCIPAL - INSTALL PURCH AGR METERS		214,700	214,700	218,400	218,400	222,400	222,400	
592-905-992.909	INTEREST - 01 UTILITY DWRF	2,000							
592-905-992.913	INTEREST - PHASE D SRF	9,100	5,300	5,300					
592-905-992.914	INTEREST - PHASE D DWRF	8,400	4,900	4,900					
592-905-992.924	INTEREST - DILLON WASH WAY	8,200	6,500	6,500	4,100	4,100	1,400	1,400	
592-905-992.942	INTEREST - CSO C COUNTY 2010	156,800	144,100	144,100	127,700	127,700	110,200	110,200	
592-905-992.943	INTEREST - CSO C SRF A 2010	62,000	57,500	57,500	51,300	51,300	45,000	45,000	
592-905-992.947	INTEREST - 2011 REFUNDING	1,500							
592-905-992.948	INTEREST - CSO D 2012 REFUNDIN	15,500	6,200	6,200					
592-905-992.950	INTEREST - CSO C-3 CWRF 2014	123,800	118,200	118,200	110,500	110,500	102,700	102,700	
592-905-992.951	INTEREST - CSO C-3 DWRF 2014	85,100	81,500	81,500	76,500	76,500	71,400	71,400	
592-905-992.952	INTEREST -CSO C3 CAP IMPR 2015	48,900	46,700	46,700	43,400	43,400	40,100	40,100	
592-905-992.953	INTEREST- MBANK INST SALE AGR	100							

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
592-905-992.955	INTEREST - INSTALL PURCH AGR METERS	35,600	33,500	33,500	29,800	29,800	25,800	25,800	
592-905-993.924	FEES - DILLAN WASH WAY	700	800	800	800	800	800	800	
592-905-993.942	FEES - CSO C COUNTY 2010	200	200	200	200	200	200	200	
592-905-993.947	FEES - 2011 REFUNDING	700	800						
592-905-993.948	FEES - CSO D 2012 REFUNDING	200	200	200					
592-905-993.952	FEES - CSO C-3 CAP IMPR 2015	700	800	800	800	800	800	800	
592-905-995.002	CLOSING COSTS - VARIOUS BONDS								
Totals for dept 905 - DEBT SERVICE		559,500	2,786,900	2,786,100	2,068,500	2,068,500	2,070,800	2,070,800	
Dept 965 - TRANSFERS OUT									
592-965-965.401	TRSF OUT - CAPITAL PROJECTS	129,000							
592-965-965.577	TRANSFER OUT - PARKING DECK	24,000	23,100	23,100	22,200	22,200	21,400	21,400	
592-965-965.585	TRANSFER OUT - SEWER CAP RES	694,800	500,000	500,000	750,000	2,975,000	800,000	1,500,000	
592-965-965.586	TRANSFER OUT - WATER CAP RES	920,000	825,000	825,000	800,000	2,525,000	800,000	1,050,000	
592-965-965.598	TRSF OUT - DEBT SERVICE	2,878,800	2,796,000	2,796,000	2,292,000	2,292,000	2,292,000	2,292,000	
592-965-965.918	TRSF OUT FR W DEPR RES TO CAP								
592-965-965.919	TRSF OUT - S DEPR RES TO CAP P								
Totals for dept 965 - TRANSFERS OUT		4,646,600	4,144,100	4,144,100	3,864,200	7,814,200	3,913,400	4,863,400	
TOTAL APPROPRIATIONS		11,642,800	14,097,800	14,050,300	13,687,400	17,631,100	13,645,800	14,594,100	
NET OF REVENUES/APPROPRIATIONS - FUND 592		3,966,200	(965,300)	(834,800)	(869,800)	(4,810,700)	(1,303,400)	(2,248,800)	
BEGINNING FUND BALANCE		37,095,600	41,061,300	41,061,300	40,226,500	40,226,500	35,415,800	35,415,800	
ENDING FUND BALANCE		41,061,800	40,096,000	40,226,500	39,356,700	35,415,800	34,112,400	33,167,000	

Sewer & Water Rate Summary
Fiscal Year Rates
Per McNamee, Porter & Seeley Methodology

	Approved 2024-2025 7/1/24-6/30/25 Rates	% Change	Projected 2025-2026 7/1/25-6/30/26 Rates	% Change
Water Rates				
Administrative Charge, amount per bill per month:				
5/8" meters	$2.88	-0.2%	$2.93	1.8%
3/4" meters	$2.96	-0.2%	$3.02	2.0%
1" meters	$4.03	-0.2%	$4.11	2.0%
1 1/2" meters	$10.19	-0.2%	$10.40	2.0%
2" meters	$13.11	-0.2%	$13.37	2.0%
3" meters	$22.33	-0.2%	$22.78	2.0%
4" meters	$32.04	-0.2%	$32.68	2.0%
6" meters	$32.16	-0.2%	$32.80	2.0%
10" meters	$61.32	-0.2%	$62.55	2.0%
Deduct for e-billing	***-$0.32***	0.0%	***-$0.32***	0.0%
Commodity Charge:				
Inside City Limits: per 1,000 Gallons	$5.07	2.0%	$5.15	1.6%
Outside City Limits: per 1,000 Gallons	$10.14	2.0%	$10.31	1.6%
Capital Charge:				
Inside City Limits: per 1,000 Gallons	$7.47	1.6%	$7.61	1.8%
Outside City Limits: per 1,000 Gallons	$14.94	1.6%	$15.22	1.8%
Total Variable Water Rate Inside City Limit	$12.54	1.7%	$12.76	1.7%
Total Variable Water Rate Outside City Lim	$25.09	1.7%	$25.52	1.7%
Sewer Rates				
Administrative Charge, amount per bill per month:				
5/8" meters	$4.63	2.3%	$4.73	2.1%
3/4" meters	$4.76	2.3%	$4.85	2.0%
1" meters	$6.49	2.3%	$6.62	2.0%
1 1/2" meters	$16.41	2.3%	$16.74	2.0%
2" meters	$21.10	2.3%	$21.52	2.0%
3" meters	$35.94	2.3%	$36.66	2.0%
4" meters	$51.57	2.3%	$52.60	2.0%
6" meters	$51.76	2.3%	$52.79	2.0%
10" meters	$98.71	2.3%	$100.68	2.0%
Deduct for e-billing	***-$0.32***	0.0%	***-$0.32***	0.0%
Commodity Charge	$5.45	2.1%	$5.58	2.5%
Same Rate Inside & Outside City Limits				
Capital Charge:				
Inside City Limits: per 1,000 Gallons	$7.73	2.4%	$7.86	1.7%
Outside City Limits: per 1,000 Gallons	$15.45	2.4%	$15.71	1.7%
Total Variable Sewer Rate Inside City Limit	$13.17	2.3%	$13.44	2.0%
Total Variable Sewer Rate Outside City Lin	$20.90	2.3%	$21.30	1.9%
Typical Residential Monthly Bill (5,000 gal), Inside City Limits	**$136.08**	**2.0%**	**$138.66**	**1.9%**
Typical Residential Monthly Bill (5,000 gal), Outside City Limits	**$237.44**	**2.0%**	**$241.75**	**1.8%**
Odenaang Water Customer monthly maintenance fe	*$ 14.25*	13.1%	*$ 14.07*	-1.2%

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Water & Sewer User Charges
For 5/8" and 3/4" Meters
Effective July 1, 2024

Consumption	**Water Inside City Limits**			**Sewer Inside City Limits**			**Combined**			**Increase**	
(gallons)	**2022-23**	**2023-24**	**2024-2025**	**2022-23**	**2023-24**	**2024-2025**	**2022-23**	**2023-24**	**2024-2025**	**%**	
0	$2.85	$ 2.88	$ 2.88	$ 4.42	$ 4.52	$ 4.63	**$ 7.27**	**$ 7.40**	**$ 7.50**	1.36%	Admin Fee Only
1,000	$ 14.92	$ 15.21	$ 15.42	$ 17.00	$ 17.40	$ 17.80	**$ 31.93**	**$ 32.61**	**$ 33.22**	1.86%	
2,000	$ 27.00	$ 27.54	$ 27.96	$ 29.59	$ 30.28	$ 30.97	**$ 56.58**	**$ 57.83**	**$ 58.94**	1.92%	
3,000	$ 39.08	$ 39.87	$ 40.50	$ 42.17	$ 43.16	$ 44.15	**$ 81.24**	**$ 83.04**	**$ 84.65**	1.94%	
4,000	$ 51.15	$ 52.20	$ 53.05	$ 54.75	$ 56.04	$ 57.32	**$ 105.90**	**$ 108.25**	**$ 110.37**	1.96%	
5,000	$ 63.23	$ 64.54	$ 65.59	$ 67.34	$ 68.92	$ 70.49	**$ 130.56**	**$ 133.46**	**$ 136.08**	1.97%	
6,000	$ 75.30	$ 76.87	$ 78.13	$ 79.92	$ 81.80	$ 83.67	**$ 155.22**	**$ 158.67**	**$ 161.80**	1.97%	
7,000	$ 87.38	$ 89.20	$ 90.68	$ 92.50	$ 94.69	$ 96.84	**$ 179.88**	**$ 183.88**	**$ 187.52**	1.98%	
8,000	$ 99.46	$ 101.53	$ 103.22	$ 105.09	$ 107.57	$ 110.01	**$ 204.54**	**$ 209.09**	**$ 213.23**	1.98%	
10,000	$ 123.61	$ 126.19	$ 128.31	$ 130.25	$ 133.33	$ 136.36	**$ 253.86**	**$ 259.52**	**$ 264.66**	1.98%	
20,000	$ 244.37	$ 249.50	$ 253.74	$ 256.09	$ 262.13	$ 268.09	**$ 500.46**	**$ 511.63**	**$ 521.83**	1.99%	
40,000	$ 485.90	$ 496.12	$ 504.61	$ 507.75	$ 519.74	$ 531.54	**$ 993.65**	**$ 1,015.86**	**$ 1,036.15**	2.00%	
60,000	$ 727.43	$ 742.74	$ 755.47	$ 759.42	$ 777.36	$ 795.00	**$ 1,486.84**	**$ 1,520.09**	**$ 1,550.47**	2.00%	
80,000	$ 968.95	$ 989.35	$ 1,006.34	$ 1,011.08	$ 1,034.97	$ 1,058.46	**$ 1,980.04**	**$ 2,024.32**	**$ 2,064.80**	2.00%	

Water billing quick summary (5/8" and 3/4" Meters):

$2.88	per bill for administrative charge
$5.07	per 1,000 gallons commodity charge
$7.47	per 1,000 gallons capital charge
$15.42	water portion at 1,000 gallons
or	
$2.88	per bill for administrative charge and
$12.54	per 1,000 gallons of commodity and capital charge
$15.42	**water portion at 1,000 gallons**

Sewer billing quick summary (5/8" and 3/4" Meters):

$4.63	per bill for administrative charge
$5.45	per 1,000 gallons commodity charge
$7.73	per 1,000 gallons capital charge
$17.80	**sewer portion at 1,000 gallons**
or	
$4.63	per bill for administrative charge and
$13.17	per 1,000 gallons of commodity and capital charge
$17.80	**sewer portion at 1,000 gallons**

Larger Meter Rates: increase based on cost of meter, same variable consumption charges apply to all customers.

Water Admin Charge: Size	admin	Sewer Administrative Charge: Size	admin
1"	$4.03	1"	$6.49
1 1/2 "	$10.19	1 1/2 "	$16.41
2"	$13.11	2"	$21.10
3"	$22.33	3"	$35.94
4"	$32.04	4"	$51.57
6"	$32.16	6"	$51.76
10"	$61.32	10"	$98.71

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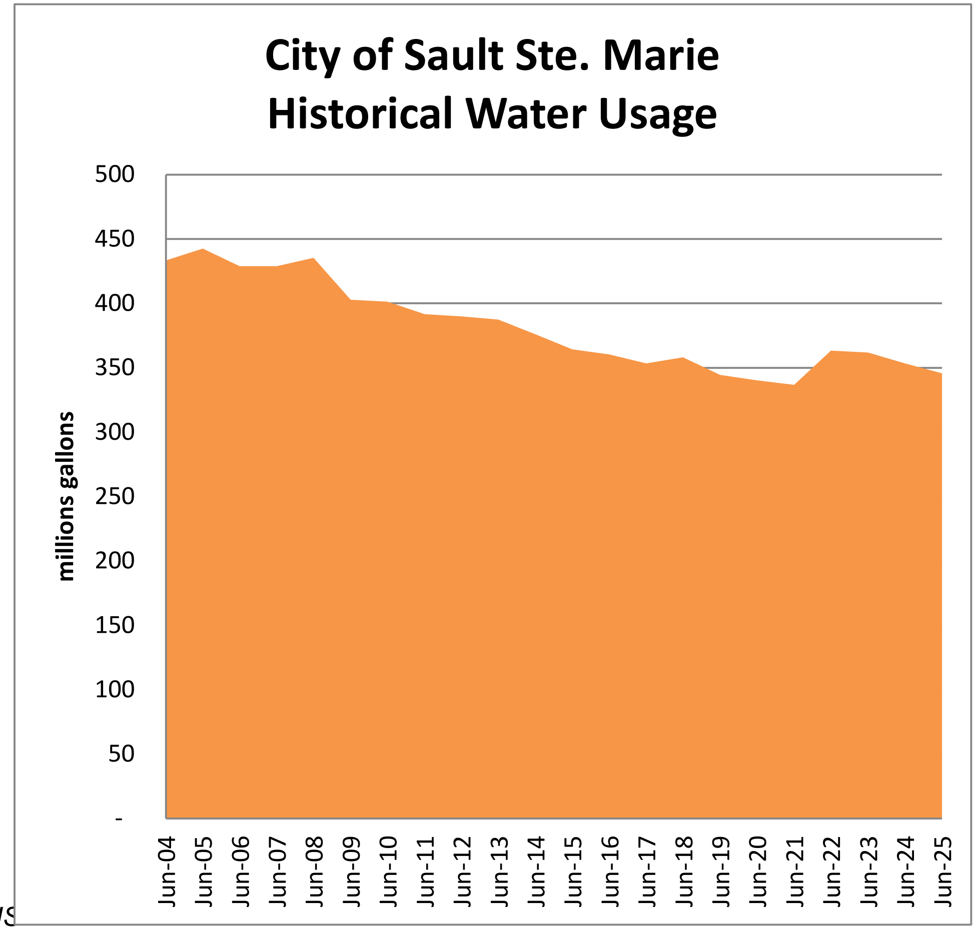
Sewer and Water Fund -- 2024-25 Budget
Water Usage/Consumption Projections
SUM OF Historic Billed Gallons (millions)

Jun-04	433,485,250	
Jun-05	442,702,722	
Jun-06	428,936,358	
Jun-07	428,866,835	
Jun-08	435,270,823	
Jun-09	402,741,891	
Jun-10	401,315,734	
Jun-11	391,713,390	
Jun-12	390,043,750	
Jun-13	387,403,328	
Jun-14	376,001,281	
Jun-15	364,361,458	
Jun-16	360,420,005	
Jun-17	353,528,400	
Jun-18	358,089,777	
Jun-19	344,555,136	
Jun-20	340,291,438	
Jun-21	336,667,473	
Jun-22	363,428,197	
Jun-23	361,976,200	
Jun-24	353,388,000	*
Jun-25	345,749,800	*



** PROJECTED BASED ON YTD & TREND ANALYSIS*
2% ANNUAL REDUCTION

Sewer and Water Fund -- 2024-25 Budget
Estimated Sewer & Water User Charge Revenue

		Year 1 Budget			Year 2 Budget		
Water Revenue							
Administrative Charge	592-000-642.601						
# Bills		51,903			51,903		
Per Bill Charge (mailed bills)		$2.88			$2.93		
Per Bill Charge (e-billing discounted bills)		$2.59			$2.64		
Administrative - regular meter service		$141,699			$144,314		
Large meter component		$56,197			$56,197		
Fire lines		$96,600			$99,498		
Total Water Administrative Revenue			$294,500			$300,000	
Commodity Charge	592-000-542.602						
Billable Flows, gallons (adjusted outside city dble rates)		352,124,145			344,513,262		
Monthly commodity charge, per 1,000 gallons		$5.07			$5.15		
Billable Flow Commodity Revenue		$1,785,828			$1,775,440		
Hydrant rental		$218,000			$230,000		
Total Water Commodity Revenue			$2,003,800			$2,005,400	
Capital Charge	592-000-642.603						
Billable Flows, cubic feet (adjusted outside city dble rates)		352,124,145			344,513,262		
Monthly capital charge, per 1,000 gallons		$7.47			$7.61		
Total Water Capital Revenue			$2,631,000			$2,621,100	
Total Water Revenue				$4,929,300			$4,926,500
Sewer Revenue							
Administrative Charge	592-000-642.611						
# Bills		45,442			45,442		
Per Bill Charge (mailed bills)		$4.63			$4.73		
Per Bill Charge (e-billing discounted bills)		$4.38			$4.48		
Administrative - regular meter service		$204,620			$209,070		
Large meter component		$90,458			$90,458		
Total Sewer Administrative Revenue			$295,100			$299,500	
Commodity Charge	592-000-642.612						
Billable Flows, cubic feet (NO outside city dble rates)		311,174,859			304,449,063		
Monthly commodity charge, per 1,000 gallons		$5.45			$5.58		
Total Sewer Commodity Revenue			$1,694,600			$1,699,900	
Capital Charge	592-000-642.613						
Billable Flows, cubic feet (adjusted outside city dble rates)		314,392,719			307,597,371		
Monthly capital charge, per 1,000 gallons		$7.73			$7.86		
Total Sewer Capital Revenue			$2,429,300			$2,416,600	
Total Sewer Revenue				$4,419,000			$4,416,000
Grand Total Sewer and Water Fund Operating Revenue				**$9,348,300**			**$9,342,500**

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 585 - SEWER CAPITAL RESERVE									
ESTIMATED REVENUES									
Dept 000									
585-000-664.000	INTEREST EARNINGS	3,600	4,200	7,500	4,000	4,000	4,500	4,500	
585-000-699.401	TRSF IN - CAPITAL PROJECT								
585-000-699.592	TRANSFER IN - SEWER & WATER	694,800	500,000	500,000	750,000	2,975,000	800,000	1,500,000	
Totals for dept 000 -		698,400	504,200	507,500	754,000	2,979,000	804,500	1,504,500	
TOTAL ESTIMATED REVENUES		698,400	504,200	507,500	754,000	2,979,000	804,500	1,504,500	
APPROPRIATIONS									
Dept 965 - TRANSFERS OUT									
585-965-965.401	TRSF OUT - CAPITAL PROJECTS	126,500	129,900	129,900	550,000	550,000	50,000	50,000	
585-965-965.420	TRS OUT -ROAD CONTINGENCY	245,500	263,400	263,400					
585-965-965.592	TRANSFER OUT - SEWER & WATER	366,100	40,000	40,000	215,000	215,000	120,000	120,000	
Totals for dept 965 - TRANSFERS OUT		738,100	433,300	433,300	765,000	765,000	170,000	170,000	
TOTAL APPROPRIATIONS		738,100	433,300	433,300	765,000	765,000	170,000	170,000	
NET OF REVENUES/APPROPRIATIONS - FUND 585		(39,700)	70,900	74,200	(11,000)	2,214,000	634,500	1,334,500	
BEGINNING FUND BALANCE		248,300	208,500	208,500	282,700	282,700	2,496,700	2,496,700	
ENDING FUND BALANCE		208,600	279,400	282,700	271,700	2,496,700	3,131,200	3,831,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 586 - WATER CAPITAL RESERVE									
ESTIMATED REVENUES									
Dept 000									
586-000-664.000	INTEREST EARNINGS	11,100	3,000	3,500	2,000	2,000	2,000	2,000	
586-000-699.401	TRSF IN - CAPITAL PROJECT			80,800					
586-000-699.592	TRANSFER IN - SEWER & WATER	920,000	825,000	825,000	800,000	2,525,000	800,000	1,050,000	
Totals for dept 000 -		931,100	828,000	909,300	802,000	2,527,000	802,000	1,052,000	
TOTAL ESTIMATED REVENUES		931,100	828,000	909,300	802,000	2,527,000	802,000	1,052,000	
APPROPRIATIONS									
Dept 965 - TRANSFERS OUT									
586-965-965.401	TRSF OUT - CAPITAL PROJECTS	266,000	760,000	760,000	50,000	50,000			
586-965-965.420	TRS OUT -ROAD CONTINGENCY	678,000	114,400	114,400					
586-965-965.592	TRANSFER OUT - SEWER & WATER	141,000	128,300	128,300	345,000	345,000			
Totals for dept 965 - TRANSFERS OUT		1,085,000	1,002,700	1,002,700	395,000	395,000			
TOTAL APPROPRIATIONS		1,085,000	1,002,700	1,002,700	395,000	395,000			
NET OF REVENUES/APPROPRIATIONS - FUND 586		(153,900)	(174,700)	(93,400)	407,000	2,132,000	802,000	1,052,000	
BEGINNING FUND BALANCE		180,000	26,100	26,100	(67,300)	(67,300)	2,064,700	2,064,700	
ENDING FUND BALANCE		26,100	(148,600)	(67,300)	339,700	2,064,700	2,866,700	3,116,700	

COMPONENT UNITS, SPECIAL REVENUE FUNDS:

244 EDC FUND

247 TIFA 3 FUND, AIRPORT TAX CAPTURE

248 DDA FUND

245 TIFA 1 FUND, DOWNTOWN TAX CAPTURE

246 TIFA 2 FUND, DOWNTOWN TAX CAPTURE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 244 - EDC FUND									
ESTIMATED REVENUES									
Dept 000									
244-000-542.000	GRANT - STATE OF MICHIGAN								
244-000-566.201	GATEKEEPER GRANT MEDC	68,300							
244-000-566.203	UP COLLABORATIVE DEV CNCL GRNT								
244-000-580.101	APPROPRIATION FR CITY GF								
244-000-628.000	CHARGES FOR SERVICES	(3,000)	9,000	5,000					
244-000-628.101	CHARGES FOR SVCS FR CITY	10,800	5,000		2,000	2,000	2,000	2,000	
244-000-664.000	INTEREST EARNINGS	23,700	10,000	15,000	5,000	5,000	5,000	5,000	
244-000-664.594	INTEREST INCOME - INCUBATOR	2,200	1,000	400	3,000	3,000			
244-000-667.000	BUILDING RENTAL REVENUE	103,100		(1,900)					
244-000-667.250	RENTAL INC - EDC TEMP OFFICE	(600)							
244-000-667.594	RENTAL INCOME - INCUBATOR	(5,600)	108,100	108,100	103,600	103,600	103,600	103,600	
244-000-667.595	RENTAL INC - TENANT UTILITY REIMB	16,900	21,000	21,000	22,000	22,000	22,000	22,000	
244-000-675.000	MISCELLANEOUS REVENUE	2,200	2,200	2,500	2,000	2,000	2,000	2,000	
244-000-687.000	REFUNDS & REBATES			1,500					
244-000-699.247	TRANSFER IN FROM TIFA 3	61,000	41,000	41,000	41,000	41,000	41,000	41,000	
244-000-699.250	TRANSFER IN FROM LDFA								
244-000-699.424	TRANSFER IN - EDC INCUBATOR	11,600							
244-000-699.466	TRANSFER IN - EDC REDEVELOPMENT	4,000		4,000					
Totals for dept 000 -		294,600	197,300	196,600	178,600	178,600	175,600	175,600	
TOTAL ESTIMATED REVENUES		294,600	197,300	196,600	178,600	178,600	175,600	175,600	
APPROPRIATIONS									
Dept 594 - INCUBATOR/INDUSTRIAL PARK									
244-594-726.000	SUPPLIES				1,000	1,000	1,000	1,000	
244-594-801.000	CONTRACTED SERVICES - INCUBATOR	2,000	18,100	18,100	18,500	18,500	18,500	18,500	
244-594-850.000	TELEPHONE	100		200					
244-594-920.000	ELECTRICITY	9,700	10,000	10,000	10,000	10,000	10,000	10,000	
244-594-921.000	GAS/HEAT	9,900	10,000	10,000	10,000	10,000	10,000	10,000	
244-594-922.000	WATER	1,100	2,200	2,200	2,200	2,200	2,200	2,200	
244-594-924.000	UTILITIES								
244-594-931.000	REPAIR & REPLACEMENT	100	7,000	7,000	3,500	3,500	3,500	3,500	
244-594-935.000	INSURANCE		2,800	2,800	2,400	2,400	2,500	2,500	
244-594-956.000	OTHER - PROPERTY TAXES		7,000	6,800	7,000	7,000	7,000	7,000	
Totals for dept 594 - INCUBATOR/INDUSTRIAL PARK		22,900	57,100	57,100	54,600	54,600	54,700	54,700	
Dept 728 - EDC									

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
244-728-702.000	SALARIES - WAGES - EDC	126,900	71,000	71,000	58,100	58,100	60,400	60,400	
244-728-706.000	PAYROLL OTHER	1,500	1,700	1,700	800	800	800	800	
244-728-708.000	FRINGE BENEFITS - SUTA	100	100	100	100	100	100	100	
244-728-709.000	FRINGE BENEFITS - FICA	7,800	4,500	4,500	8,200	3,600	3,800	3,800	
244-728-711.000	FRINGE BENEFITS - MEDICARE	1,800	1,100	1,100	1,900	900	900	900	
244-728-714.000	FRINGE BENEFITS - UNCLASSIFIED	400	100	100					
244-728-715.000	FRINGE BENEFITS - MERS DB PENSION	4,300	3,100	5,100	4,900	2,300	2,500	2,500	
244-728-716.000	FRINGE BENEFITS - MERS DC PENSION	2,500	1,500	1,500	2,700	1,200	1,300	1,300	
244-728-718.000	FRINGE BENEFITS - HEALTH INSURANCE	12,200	7,400	7,400	26,900	6,700	7,200	7,200	
244-728-722.000	FRINGE BENEFITS - WORKERS COMP	100	300	300	200	100	100	100	
244-728-723.000	FRINGE BENEFITS - PEHP	2,800	2,900	2,900	2,900	1,500	1,500	1,500	
244-728-724.000	FRINGE BENEFITS - LIFE INS	500	300	300	500	500	600	600	
244-728-725.000	FRINGE BENEFITS - DISABILITY INS	400	300	400	500	300	300	300	
244-728-726.000	SUPPLIES	1,000	5,000	5,000	4,000	4,000	4,000	4,000	
244-728-759.000	GAS, OIL & GREASE		1,000	1,000	1,000	1,000	1,000	1,000	
244-728-791.000	DUES/SUBSCRIPTIONS	2,600	2,100	2,100	2,100	2,100	2,100	2,100	
244-728-801.000	CONTRACTED SERVICES	46,100	14,400	14,400	5,500	5,500	5,500	5,500	
244-728-801.002	BANKING SERVICES & FEES								
244-728-807.000	AUDIT FEES		3,600	3,600	3,600	3,600	3,600	3,600	
244-728-809.000	COMPUTER SERVICES	14,400	15,300	15,300	16,000	16,000	16,500	16,500	
244-728-850.000	TELEPHONE	2,500							
244-728-851.000	POSTAGE	100	200		100	100	100	100	
244-728-900.000	PRINTING & ADVERTISING	4,700	5,900	5,900	2,900	2,900	2,900	2,900	
244-728-913.000	TRAVEL & TRAINING	1,800	3,500	3,500	3,500	3,500	3,500	3,500	
244-728-924.000	UTILITIES	3,600							
244-728-931.000	REPAIR & REPLACEMENT	1,700							
244-728-935.000	INSURANCE								
244-728-941.000	RENT EXPENSE	2,000	3,000	6,000	3,000	6,000	3,000	6,000	
244-728-956.000	OTHER								
Totals for dept 728 - EDC		241,800	148,300	153,200	149,400	120,800	121,700	124,700	
Dept 965 - TRANSFERS OUT									
244-965-965.424	TRANSFER OUT - EDC INCUBATOR	11,600							
244-965-965.466	TRANSFER OUT - EDC REDEVELOPMENT	4,000		4,000					
Totals for dept 965 - TRANSFERS OUT		15,600		4,000					
TOTAL APPROPRIATIONS		280,300	205,400	214,300	204,000	175,400	176,400	179,400	
NET OF REVENUES/APPROPRIATIONS - FUND 244		14,300	(8,100)	(17,700)	(25,400)	3,200	(800)	(3,800)	
BEGINNING FUND BALANCE		704,800	719,000	719,000	701,300	701,300	704,500	704,500	
FUND BALANCE ADJUSTMENTS									
ENDING FUND BALANCE		719,100	710,900	701,300	675,900	704,500	703,700	700,700	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 247 - TIFA 3 FUND									
ESTIMATED REVENUES									
Dept 000									
247-000-402.000	TAX PROCEEDS - TIFA 3	108,800	113,700	113,900	119,600	119,600	125,000	125,000	
247-000-412.000	PERSONAL PROP TAX LOSS REIMB	91,800	97,000	97,000	88,200	88,200	88,200	88,200	
247-000-664.000	INTEREST EARNINGS	15,300	14,500	14,500	14,500	14,500	14,500	14,500	
247-000-699.250	TRANSFER IN FROM LDFA								
Totals for dept 000 -		215,900	225,200	225,400	222,300	222,300	227,700	227,700	
TOTAL ESTIMATED REVENUES		215,900	225,200	225,400	222,300	222,300	227,700	227,700	
APPROPRIATIONS									
Dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES									
247-806-801.000	CONTRACTED SERVICES	2,600							
247-806-969.000	FINANCIAL GUARANTEE EXPENSE								
Totals for dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES		2,600							
Dept 902 - CAPITAL EQUIPMENT									
247-902-977.000	CAPITAL EQUIP REPAIRS <$10,000			25,000					
Totals for dept 902 - CAPITAL EQUIPMENT				25,000					
Dept 965 - TRANSFERS OUT									
247-965-965.101	TRANSFER OUT - GENERAL FUND	22,000	70,400	70,400	70,400	70,400	70,400	70,400	
247-965-965.244	TRANSFER OUT TO EDC	61,000	41,000	41,000	41,000	41,000	41,000	41,000	
247-965-965.250	TRANSFER OUT - LDFA								
247-965-965.401	TRSF OUT - CAPITAL PROJECTS		35,000	35,000	350,000		3,765,000		
Totals for dept 965 - TRANSFERS OUT		83,000	146,400	146,400	461,400	111,400	3,876,400	111,400	
TOTAL APPROPRIATIONS		85,600	146,400	171,400	461,400	111,400	3,876,400	111,400	
NET OF REVENUES/APPROPRIATIONS - FUND 247		130,300	78,800	54,000	(239,100)	110,900	(3,648,700)	116,300	
BEGINNING FUND BALANCE		383,400	513,700	513,700	567,700	567,700	678,600	678,600	
ENDING FUND BALANCE		513,700	592,500	567,700	328,600	678,600	(2,970,100)	794,900	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 248 - DDA FUND									
ESTIMATED REVENUES									
Dept 000									
248-000-452.000	PSD SPECIAL ASSESSMENT REV	32,000	30,200	30,200	30,200	30,200	30,200	30,200	
248-000-555.001	MEDC MATCH ON MAIN GRANT	25,000	50,000	50,000	50,000	50,000	50,000	50,000	
248-000-580.101	APPROPRIATION FR CITY GF	65,700	75,000	35,000	129,800	46,300	130,000	48,700	
248-000-628.000	SIDEWALK PLOW-BUSINESS CONTRIB	19,000	38,700	18,000	38,700	38,700	38,700	38,700	
248-000-664.000	INTEREST EARNINGS	1,000	200	1,000	1,000	1,000	700	700	
248-000-667.001	EQUIPMENT RENTAL	800		200			200	200	
248-000-674.007	DONATIONS SPONSORS - SMALL BUS SATURDAY		1,500						
248-000-674.008	DONATIONS SPONSORS - HOLIDAY OPEN HOUSE		4,000	3,700					
248-000-674.009	DONATIONS SPONSORS - NEW YEARS EVE CELEB		12,000	5,500	5,500	5,500	5,500	5,500	
248-000-674.010	DONATIONS SPONSORS - I-500 PUB CRAWL	300	12,000						
248-000-674.011	DONATIONS SPONSORS - WINTER FESTIVAL		6,000						
248-000-674.012	DONATIONS SPONSORS - BURGER WEEK		2,500	2,500					
248-000-674.013	DONATIONS SPONSORS - LADIES NIGHT OUT	3,400	3,600	3,600					
248-000-674.014	DONATIONS SPONSORS - MUSIC IN THE PARK	17,900	30,000	18,000	18,000	18,000	18,000	18,000	
248-000-674.015	DONATIONS SPONSORS - SIDEWALK SALES		4,000						
248-000-674.016	DONATIONS SPONSORS - FALL FESTIVAL		6,500						
248-000-674.017	DONATIONS SPONSORS - HALLOWEEN SPOOKTAC		2,000	3,600	3,600	3,600	3,600	3,600	
248-000-674.018	DONATIONS SPONSORS - RESTAURANT WEEK		3,200						
248-000-674.019	DONATIONS SPONSORS - PARADE OF LIGHTS		2,000	2,000	2,000	2,000	2,000	2,000	
248-000-674.020	DONATIONS SPONSORS - MOVIE SERIES		3,600	3,600	3,600	3,600	3,600	3,600	
248-000-674.677	EVENT INCOME	16,200							
248-000-674.678	MUSIC IN THE PARK DONATIONS	4,000							
248-000-674.885	FUNDRAISING - NON-EVENT		10,000						
248-000-675.004	DOWNTOWN $ PURCHASED & EXPIRED	9,400							
Totals for dept 000 -		194,700	297,000	176,900	282,400	198,900	282,500	201,200	
TOTAL ESTIMATED REVENUES		194,700	297,000	176,900	282,400	198,900	282,500	201,200	
APPROPRIATIONS									
Dept 729 - DDA OPERATING EXPENDITURES									
248-729-702.000	SALARIES - WAGES - DDA	48,300	61,200	35,200	60,000		60,000		
248-729-704.000	PART TIME SEASONAL WAGES		18,200	18,200	18,200	18,200	18,200	18,200	
248-729-706.000	PAYROLL OTHER		1,500	1,300			1,500	1,500	
248-729-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
248-729-709.000	FRINGE BENEFITS - FICA	3,000	5,000	5,000	5,000	5,000	5,200	5,200	
248-729-711.000	FRINGE BENEFITS - MEDICARE	700	1,200	1,200	1,200	1,200	1,300	1,300	
248-729-712.000	FRINGE BENEFITS - HEALTH OPT OUT								

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
248-729-714.000	FRINGE BENEFITS - UNCLASSIFIED	300	300	300	300	300	300	300	
248-729-715.000	FRINGE BENEFITS - MERS DB PENSION	2,000	2,700	2,700	2,400		2,600		
248-729-716.000	FRINGE BENEFITS - MERS DC PENSION		1,300	1,300	1,300		1,300		
248-729-718.000	FRINGE BENEFITS - HEALTH INSURANCE	14,300	20,200	11,300	20,200		21,800		
248-729-722.000	FRINGE BENEFITS - WORKERS COMP	100	300	300	200	200	200	200	
248-729-724.000	FRINGE BENEFITS - LIFE INS	200	300	300	300		400		
248-729-725.000	FRINGE BENEFITS - DISABILITY INS	200	300	300	300		300		
248-729-726.000	SUPPLIES	1,400	3,000	3,000	2,000	2,000	2,000	2,000	
248-729-791.000	DUES/SUBSCRIPTIONS	1,400	1,100	1,100	1,100	1,100	1,100	1,100	
248-729-801.000	CONTRACTED SERVICES		3,000	1,500	3,000	3,000	2,000	2,000	
248-729-802.000	ACCOUNTING & MANAGEMENT	15,200	16,400	16,400	15,900	15,900	16,300	16,300	
248-729-805.000	STREET DEPT INTERNAL SVCS		4,000	1,000	2,000	2,000	2,000	2,000	
248-729-807.000	AUDIT FEES		3,600	3,600	3,700	3,700	3,800	3,800	
248-729-808.000	SIDEWALK PLOWING	14,900	38,700	18,000	38,700	38,700	38,700	38,700	
248-729-809.000	COMPUTER SERVICES	14,400	15,300	15,300	16,000	16,000	16,500	16,500	
248-729-851.000	POSTAGE	200	400	300	400	400	400	400	
248-729-880.001	PROMOTIONS EXPENDITURES	13,100							
248-729-884.007	DDA EVENTS - SMALL BUSINESS SATURDAY		900						
248-729-884.008	DDA EVENTS - HOLIDAY OPEN HOUSE WEEKEND		3,400	2,100					
248-729-884.009	DDA EVENTS - NEW YEARS EVE CELEBRATION		8,500	3,300	5,500	5,500	5,500	5,500	
248-729-884.010	DDA EVENTS - I-500 PUB CRAWL		3,600						
248-729-884.011	DDA EVENTS - WINTER FESTIVAL		4,100						
248-729-884.012	DDA EVENTS - BURGER WEEK		1,700	1,700					
248-729-884.013	DDA EVENTS - LADIES NIGHT OUT	1,600	3,100	3,100					
248-729-884.014	DDA EVENTS - MUSIC IN THE PARK	1,100	14,500	14,500	14,500	14,500	14,500	14,500	
248-729-884.015	DDA EVENTS - SIDEWALK SALES		2,400						
248-729-884.016	DDA EVENTS - FALL FESTIVAL		5,900						
248-729-884.017	DDA EVENTS - HALLOWEEN SPOOKTACULAR		1,300	2,200	2,200	2,200	2,200	2,200	
248-729-884.018	DDA EVENTS - RESTAURANT WEEK		2,000						
248-729-884.019	DDA EVENTS - PARADE OF LIGHTS		900	1,100	1,100	1,100	1,100	1,100	
248-729-884.020	DDA EVENTS - MOVIE SERIES		3,600	3,600	3,600	3,600	3,600	3,600	
248-729-885.051	DDA DOWNTOWN FLOWERS		1,500	1,200	1,500	1,500	1,600	1,600	
248-729-885.052	DDA CROSSWALK ART		500	400	500	500	500	500	
248-729-901.000	EVENTS								
248-729-902.000	DIRECTORIES/BROCHURES		1,700	1,700	1,700	1,700	1,800	1,800	
248-729-903.000	ORGANIZATIONAL EXPENDITURES	400	500						
248-729-905.000	MUSIC IN THE PARK ENTERTAINMNT	9,700							
248-729-906.000	DOWNTOWN DOLLARS EXPENSE								
248-729-907.000	DESIGN EXPENSES	1,000	3,000	1,000	3,000	3,000	3,000	3,000	
248-729-908.000	ECONOMIC VITALITY EXPENSES	100							
248-729-908.050	DDA MIXED USE MATCH PASS THRU		5,000						
248-729-913.000	TRAVEL & TRAINING	4,000	4,000	1,100	1,200	1,200	1,200	1,200	
248-729-920.000	ELECTRICITY	400	500	500	500	500	600	600	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
248-729-931.000	REPAIR & REPLACEMENT		400		400	400	400	400	
248-729-942.000	BUILDING RENTAL	5,400	5,400	5,400	5,400	5,400	5,600	5,600	
248-729-964.001	REFUNDS AND REBATES-MATCH ON MAIN	25,000	50,000	50,000	50,000	50,000	50,000	50,000	
Totals for dept 729 - DDA OPERATING EXPENDITURES		178,400	326,500	230,600	283,400	198,900	287,600	201,200	
Dept 965 - TRANSFERS OUT									
248-965-965.402	TRANSFER OUT TO DDA CAP PROJEC	1,400							
248-965-965.420	TRS OUT -ROAD CONTINGENCY	10,000							
Totals for dept 965 - TRANSFERS OUT		11,400							
TOTAL APPROPRIATIONS		189,800	326,500	230,600	283,400	198,900	287,600	201,200	
NET OF REVENUES/APPROPRIATIONS - FUND 248		4,900	(29,500)	(53,700)	(1,000)		(5,100)		
BEGINNING FUND BALANCE		59,700	64,600	64,600	10,900	10,900	10,900	10,900	
ENDING FUND BALANCE		64,600	35,100	10,900	9,900	10,900	5,800	10,900	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 245 - TIFA 1 FUND									
ESTIMATED REVENUES									
Dept 000									
245-000-402.000	TIFA 1 TAX PROCEEDS	23,400	31,900	31,900	35,400	35,400	40,000	40,000	
245-000-412.002	PERSONAL PROP TAX LOSS REIMB	28,800	25,000	35,000	35,000	35,000	35,000	35,000	
245-000-432.001	HOSPITAL TAX SHORTFALL	87,900	89,600	89,600	91,400	91,400	93,200	93,200	
245-000-432.003	TRIBAL OFFICES TAX SHORTFALL	50,200	51,400	51,400	52,700	52,700	54,000	54,000	
245-000-445.000	INTEREST & PENALTIES ON TAXES		200						
245-000-664.000	INTEREST EARNINGS	700	300	1,100	700	700	700	700	
Totals for dept 000 -		191,000	198,400	209,000	215,200	215,200	222,900	222,900	
TOTAL ESTIMATED REVENUES		191,000	198,400	209,000	215,200	215,200	222,900	222,900	
APPROPRIATIONS									
Dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES									
245-806-969.000	FINANCIAL GUARANTEE EXPENSE	(900)							
Totals for dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES		(900)							
Dept 965 - TRANSFERS OUT									
245-965-965.246	TRANSFER OUT - TIF2								
245-965-965.577	TRANSFER OUT - ADDL DEBT SVC	186,700	195,000	208,600	215,000	215,200	215,000	222,900	
Totals for dept 965 - TRANSFERS OUT		186,700	195,000	208,600	215,000	215,200	215,000	222,900	
TOTAL APPROPRIATIONS		185,800	195,000	208,600	215,000	215,200	215,000	222,900	
NET OF REVENUES/APPROPRIATIONS - FUND 245		5,200	3,400	400	200		7,900		
BEGINNING FUND BALANCE		(700)	4,400	4,400	4,800	4,800	4,800	4,800	
ENDING FUND BALANCE		4,500	7,800	4,800	5,000	4,800	12,700	4,800	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 246 - TIFA 2 FUND									
ESTIMATED REVENUES									
Dept 000									
246-000-402.000	TAX PROCEEDS	118,200	122,200	122,200	145,200	145,200	130,000	130,000	
246-000-412.000	DELINQUENT PERSONAL PROPERTY T	100							
246-000-413.000	PERSONAL PROP TAX LOSS REIMB	15,300	15,000	15,200	15,200	15,200	15,200	15,200	
246-000-445.000	INTEREST & PENALTIES ON TAXES	100	100						
246-000-664.000	INTEREST EARNINGS	400	100	400	100	100	100	100	
246-000-699.245	TRANSFER IN - DDA								
Totals for dept 000 -		134,100	137,400	137,800	160,500	160,500	145,300	145,300	
TOTAL ESTIMATED REVENUES		134,100	137,400	137,800	160,500	160,500	145,300	145,300	
APPROPRIATIONS									
Dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES									
246-806-922.000	WATER		400	1,200	1,300	1,300	1,400	1,400	
Totals for dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES			400	1,200	1,300	1,300	1,400	1,400	
Dept 965 - TRANSFERS OUT									
246-965-965.351	TRANSFER OUT - DEBT SVC	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
246-965-965.577	TRSF OUT PARK DECK ADDL DEBT	70,300	102,000	81,600					
Totals for dept 965 - TRANSFERS OUT		125,300	157,000	136,600	55,000	55,000	55,000	55,000	
TOTAL APPROPRIATIONS		125,300	157,400	137,800	56,300	56,300	56,400	56,400	
NET OF REVENUES/APPROPRIATIONS - FUND 246		8,800	(20,000)		104,200	104,200	88,900	88,900	
BEGINNING FUND BALANCE		100	8,900	8,900	8,900	8,900	113,100	113,100	
ENDING FUND BALANCE		8,900	(11,100)	8,900	113,100	113,100	202,000	202,000	

INTERNAL SERVICE FUNDS

636	INFORMATION SYSTEMS	Proprietary Fund	Internal Service Fund
679	EMPLOYEE HEALTH INSURANCE	Proprietary Fund	Internal Service Fund

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 636 - INFORMATION SYSTEMS									
ESTIMATED REVENUES									
Dept 000									
636-000-628.000	CHARGES FOR SERVICES	480,000	500,000	500,000	528,900	573,100	545,000	590,500	
636-000-664.000	INTEREST EARNINGS	5,600	4,600	2,800	2,500	2,500	2,400	2,400	
636-000-673.000	SALE OF EQUIPMENT	200							
Totals for dept 000 -		485,800	504,600	502,800	531,400	575,600	547,400	592,900	
TOTAL ESTIMATED REVENUES		485,800	504,600	502,800	531,400	575,600	547,400	592,900	
APPROPRIATIONS									
Dept 228 - INFORMATION SYSTEMS									
636-228-702.000	SALARIES - WAGES - INFO SYSTEM	66,500	69,600	69,600	72,300	72,300	75,200	75,200	
636-228-704.000	PART TIME SEASONAL WAGES		2,800	2,800	2,800	2,800	2,800	2,800	
636-228-706.000	PAYROLL OTHER	1,000	1,200	800	1,400	1,400	1,400	13,000	
636-228-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
636-228-709.000	FRINGE BENEFITS - FICA	4,400	4,400	4,400	4,700	4,700	4,900	4,900	
636-228-711.000	FRINGE BENEFITS - MEDICARE	1,000	1,100	1,100	1,100	1,100	1,200	1,200	
636-228-712.000	FRINGE BENEFITS - HEALTH OPT OUT	5,200	5,400	5,400	5,400	5,400	5,400	5,400	
636-228-714.000	FRINGE BENEFITS - UNCLASSIFIED	1,800	400	400	500	500			
636-228-715.000	FRINGE BENEFITS - MERS DB PENSION	2,300	2,900	2,900	2,700	2,700	3,000	3,000	
636-228-716.000	FRINGE BENEFITS - MERS DC PENSION	1,300	1,400	1,400	1,500	1,500	1,600	1,600	
636-228-718.000	FRINGE BENEFITS - HEALTH INSURANCE	300	400	400	400	400	400	400	
636-228-722.000	FRINGE BENEFITS - WORKERS COMP	100	200	200	100	100	200	200	
636-228-723.000	FRINGE BENEFITS - PEHP	1,400	1,500	1,500	1,500	1,500	1,500	1,500	
636-228-724.000	FRINGE BENEFITS - LIFE INS	200	300	300	300	500	400	600	
636-228-725.000	FRINGE BENEFITS - DISABILITY INS	200	300	300	300	300	300	300	
636-228-726.000	SUPPLIES	8,700	15,000	15,000	15,500	15,500	15,000	15,000	
636-228-754.000	TONER, PRINTER/COPIER SUPPLIES	35,700	33,000	33,000	35,500	35,500	37,000	37,000	
636-228-780.000	TOOLS AND EQUIPMENT	3,700	2,500	2,500	2,500	2,500	2,500	2,500	
636-228-792.000	SOFTWARE LICENSE & MAINTENANCE	85,200	100,000	100,000	115,000	163,400	125,000	164,800	
636-228-801.000	CONTRACTED SERVICES	12,800	15,000	15,000	15,500	15,500	15,500	15,500	
636-228-802.000	ACCOUNTING & MANAGEMENT	17,900	18,100	18,100	18,400	18,400	18,800	18,800	
636-228-925.000	COMMUNICATIONS	109,200	154,200	154,200	133,900	133,900	133,900	133,900	
636-228-935.000	INSURANCE	8,700	9,100	9,100	9,400	9,400	9,700	9,700	
636-228-968.000	DEPRECIATION EXPENSE	37,900	44,000	44,000	46,000	46,000	50,000	50,000	
Totals for dept 228 - INFORMATION SYSTEMS		405,500	482,900	482,500	486,800	535,400	505,800	557,400	
Dept 255 - GIS									
636-255-726.000	SUPPLIES	1,600	3,000	3,000	3,200	3,200	3,200	3,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
636-255-791.000	DUES/SUBSCRIPTIONS	13,600	16,900	16,900	17,500	17,500	18,000	18,000	
636-255-801.000	CONTRACTED SERVICES		2,000	2,000					
636-255-968.000	DEPRECIATION EXPENSE	2,600	4,500	5,000	5,500	5,500	6,500	6,500	
Totals for dept 255 - GIS		17,800	26,400	26,900	26,200	26,200	27,700	27,700	
Dept 902 - CAPITAL EQUIPMENT									
636-902-977.000	EQUIPMENT	27,200	30,000	30,000	20,000	20,000		20,000	
636-902-977.255	EQUIPMENT - GIS		16,700	16,700	20,000	20,000			
636-902-984.000	EQUIPMENT - SOFTWARE								
Totals for dept 902 - CAPITAL EQUIPMENT		27,200	46,700	46,700	40,000	40,000		20,000	
TOTAL APPROPRIATIONS		450,500	556,000	556,100	553,000	601,600	533,500	605,100	
NET OF REVENUES/APPROPRIATIONS - FUND 636		35,300	(51,400)	(53,300)	(21,600)	(26,000)	13,900	(12,200)	
BEGINNING FUND BALANCE		381,200	416,400	416,400	363,100	363,100	337,100	337,100	
ENDING FUND BALANCE		416,500	365,000	363,100	341,500	337,100	351,000	324,900	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 679 - EMPLOYEE HEALTH INSURANCE									
ESTIMATED REVENUES									
Dept 000									
679-000-581.001	EMPLOYEE CONTRIBUTION	80,600	80,000	85,000	88,000	88,000	90,000	90,000	
679-000-581.002	EMPLOYER CONTRIBUTION	924,200	1,062,000	960,000	1,075,000	1,075,000	1,075,000	1,075,000	
679-000-593.003	RETIREES CONTRIBUTION	80,300	82,200	59,000	85,500	85,500	80,000	80,000	
679-000-664.000	INTEREST EARNINGS - HRA	3,500	2,600	6,500	5,000	5,000	5,500	5,500	
679-000-699.101	TRANSFER IN - GENERAL FUND		210,000	210,000					
Totals for dept 000 -		1,088,600	1,436,800	1,320,500	1,253,500	1,253,500	1,250,500	1,250,500	
TOTAL ESTIMATED REVENUES		1,088,600	1,436,800	1,320,500	1,253,500	1,253,500	1,250,500	1,250,500	
APPROPRIATIONS									
Dept 610 - CITY ACTIVE EMPLOYEES									
679-610-716.000	HRA CLAIMS - CITY EMPLOYEES	15,700	11,000	11,100	11,000	11,000	11,000	11,000	
679-610-722.000	PRESCRIPTION DRUG CLAIMS	80,600	200,000	110,000	150,000	150,000	150,000	150,000	
679-610-725.000	PROF MEDICAL SERV CLAIMS -CITY	336,000	550,000	550,000	560,000	560,000	575,000	575,000	
679-610-727.000	DENTAL CLAIMS - CITY	46,400	60,000	60,000	60,000	60,000	60,000	60,000	
679-610-728.000	VISION CLAIMS - CITY	8,600	14,000	14,000	14,000	14,000	15,000	15,000	
679-610-730.000	ADMIN SERVICES BCBS - CITY	93,500	98,000	98,000	100,000	100,000	100,000	100,000	
679-610-731.000	STOP LOSS PREMIUMS BCBS -CITY	206,100	320,000	225,000	240,000	240,000	250,000	250,000	
Totals for dept 610 - CITY ACTIVE EMPLOYEES		786,900	1,253,000	1,068,100	1,135,000	1,135,000	1,161,000	1,161,000	
Dept 611 - RETIREES									
679-611-722.000	PRESCRIPTION DRUG CLAIMS	13,500	33,000	15,000	20,000	20,000	20,000	20,000	
679-611-725.000	HOSPITALIZATION CLAIMS-RETIREE	116,300	57,800	57,800	65,000	65,000	65,000	65,000	
679-611-727.000	DENTAL CLAIMS - RETIREES	4,500	5,000	5,000	5,000	5,000	5,000	5,000	
679-611-728.000	VISION CLAIMS - RETIREES	1,700	2,000	2,000	2,000	2,000	2,000	2,000	
679-611-730.000	ADMIN SERVICES BCBS - RETIREES	5,500	7,800	7,800	8,000	8,000	8,100	8,100	
679-611-731.000	STOP LOSS PREMIUMS BC-RETIREES	22,700	26,000	19,000	25,000	25,000	27,000	27,000	
679-611-732.000	M'CARE ADVANTAGE PREMIUM- RET	20,400	26,000	22,000	28,000	28,000	30,000	30,000	
Totals for dept 611 - RETIREES		184,600	157,600	128,600	153,000	153,000	157,100	157,100	
TOTAL APPROPRIATIONS		971,500	1,410,600	1,196,700	1,288,000	1,288,000	1,318,100	1,318,100	
NET OF REVENUES/APPROPRIATIONS - FUND 679		117,100	26,200	123,800	(34,500)	(34,500)	(67,600)	(67,600)	
BEGINNING FUND BALANCE		28,600	145,600	145,600	269,400	269,400	234,900	234,900	
ENDING FUND BALANCE		145,700	171,800	269,400	234,900	234,900	167,300	167,300	

PARKING FUNDS, ENTERPRISE FUNDS

514 PARKING

577 PARKING DECK OPERATING

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 514 - PARKING									
ESTIMATED REVENUES									
Dept 000									
514-000-652.000	METER RECEIPTS	55,200	85,000	95,000	100,000	100,000	100,000	100,000	
514-000-652.001	ANNUAL PERMITS	72,000	55,000	70,000	70,000	70,000	75,000	75,000	
514-000-655.001	FINES VIOLATIONS	40,400	32,000	60,000	60,000	60,000	60,000	60,000	
514-000-664.000	INTEREST EARNINGS	3,000	5,000	4,000	4,000	4,000	4,000	4,000	
514-000-673.000	SALE OF EQUIPMENT			100					
514-000-675.001	MISCELLANEOUS REVENUE		12,000	12,500					
514-000-692.001	ASSETS CAPITALIZED TRSF FR CAP PROJ FUND	317,800							
514-000-693.003	LAND SALE								
Totals for dept 000 -		488,400	189,000	241,600	234,000	234,000	239,000	239,000	
TOTAL ESTIMATED REVENUES		488,400	189,000	241,600	234,000	234,000	239,000	239,000	
APPROPRIATIONS									
Dept 307 - PARKING ENFORCEMENT									
514-307-702.000	SALARIES - WAGES - PARKING	14,100	16,100	16,100	20,900	20,900	22,300	22,300	
514-307-704.000	PART TIME SEASONAL WAGES	7,900	5,000	2,500	7,800	7,800	7,800	7,800	
514-307-706.000	PAYROLL OTHER	200	600	400	500	500	500	500	
514-307-707.000	OVERTIME	200	300	2,000					
514-307-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
514-307-709.000	FRINGE BENEFITS - FICA	1,700	400	1,500	800	800	800	800	
514-307-711.000	FRINGE BENEFITS - MEDICARE	400	300	300	300	300	300	300	
514-307-712.000	FRINGE BENEFITS - HEALTH OPT OUT	1,300	1,400	2,700	2,700	2,700	2,700	2,700	
514-307-714.000	FRINGE BENEFITS - UNCLASSIFIED								
514-307-715.000	FRINGE BENEFITS - MERS DB PENSION	400	700	700	700	700	700	700	
514-307-716.000	FRINGE BENEFITS - MERS DC PENSION	400	400	400	400	400	400	400	
514-307-718.000	FRINGE BENEFITS - HEALTH INSURANCE	1,600			400	400	400	400	
514-307-722.000	FRINGE BENEFITS - WORKERS COMP	200	800	800	300	300	300	300	
514-307-723.000	FRINGE BENEFITS - PEHP	700	800	800	800	800	800	800	
514-307-724.000	FRINGE BENEFITS - LIFE INS		300	300	300	500	400	600	
514-307-725.000	FRINGE BENEFITS - DISABILITY INS	100	300	300	100	100	100	100	
514-307-726.000	SUPPLIES	2,800	3,500	3,500	3,500	3,500	3,500	3,500	
514-307-726.661	SUPPLIES - INTERNAL SERVICES	3,700	1,000	1,000	1,000	1,000	1,000	1,000	
514-307-759.000	GAS, OIL & GREASE	600	1,500	1,500	1,500	1,500	1,500	1,500	
514-307-781.000	METER REPAIR PARTS	100	500	500	3,000	3,000	3,000	3,000	
514-307-801.000	CONTRACTED SERVICES	9,100	12,000	9,000	9,000	9,000	9,000	9,000	
514-307-802.000	ACCOUNTING & MANAGEMENT	3,100	4,200	4,200	5,400	5,400	5,600	5,600	
514-307-850.000	TELEPHONE	300	300	500	500	300	300	300	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
514-307-931.000	EQUIPMENT REPAIR & MAINTENANCE		1,000	1,000	1,000	1,000	1,000	1,000	
514-307-931.661	EQUIPMENT REPAIR & MAINT - INTERNAL SVCS	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Totals for dept 307 - PARKING ENFORCEMENT		49,900	52,500	51,100	62,000	62,000	63,500	63,700	
Dept 441 - OPERATING EXPENSES									
514-441-805.000	STREET DEPT INTERNAL SVCS	88,900	85,000	70,000	87,000	87,000	87,000	87,000	
514-441-920.000	ELECTRICITY	1,500	1,600	1,800	1,900	1,900	1,900	1,900	
514-441-931.000	REPAIR & REPLACEMENT	2,700	3,000	1,000	3,200	3,200	3,200	3,200	
514-441-935.000	INSURANCE	5,700	5,900	5,900	6,100	6,100	6,300	6,300	
514-441-941.000	PARKING LOT LEASE								
514-441-943.000	EQUIPMENT RENTAL			300					
514-441-968.000	DEPRECIATION EXPENSE	28,200	15,000	30,000	32,000	32,000	35,000	35,000	
Totals for dept 441 - OPERATING EXPENSES		127,000	110,500	109,000	130,200	130,200	133,400	133,400	
Dept 965 - TRANSFERS OUT									
514-965-965.577	TRANSFER OUT TO PARK DECK	55,000	100,000	100,000					
Totals for dept 965 - TRANSFERS OUT		55,000	100,000	100,000					
TOTAL APPROPRIATIONS		231,900	263,000	260,100	192,200	192,200	196,900	197,100	
NET OF REVENUES/APPROPRIATIONS - FUND 514		256,500	(74,000)	(18,500)	41,800	41,800	42,100	41,900	
BEGINNING FUND BALANCE		2,540,400	2,807,200	2,807,200	2,788,700	2,788,700	2,830,500	2,830,500	
FUND BALANCE ADJUSTMENTS		10,400							
ENDING FUND BALANCE		2,807,300	2,733,200	2,788,700	2,830,500	2,830,500	2,872,600	2,872,400	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 577 - PARKING DECK OPERATING									
ESTIMATED REVENUES									
Dept 000									
577-000-583.001	HOSP CONTRIB TO DEBT	103,100	99,400	99,400	100,600	100,600	100,500	100,500	
577-000-583.002	HOSP CONTRIB TO OPERATIONS	29,900	37,700	33,200	39,700	40,500	40,800	41,600	
577-000-652.000	TRANSIENT REVENUE - PARKING DE	15,700	15,000	15,000	15,000	15,000	15,000	15,000	
577-000-652.001	ANNUAL PERMITS	50,300	61,000	61,000	47,000	47,000	47,000	47,000	
577-000-664.000	INTEREST EARNINGS	7,900	4,500	19,000	4,200	8,000	8,000	8,000	
577-000-675.000	MISCELLANEOUS REVENUE			100					
577-000-697.000	BOND PREMIUM AMORTIZATION	6,600	6,600	6,600	6,600	6,600	6,600	6,600	
577-000-699.101	TRANSFER IN FR GEN FUND	340,100	149,400	149,400					
577-000-699.245	TRANSFER IN FROM TIFA 1	186,700	195,000	208,600	215,000	215,200	215,000	222,900	
577-000-699.246	TRANSFER IN - TIFA 2	70,300	102,000	81,600					
577-000-699.514	TRANSFER IN FROM PARKING	55,000	100,000	100,000					
577-000-699.592	TRANSFER IN - WATER DEBT SVC	24,000	23,100	23,100	22,200	22,200	21,400	21,400	
Totals for dept 000 -		889,600	793,700	797,000	450,300	455,100	454,300	463,000	
TOTAL ESTIMATED REVENUES		889,600	793,700	797,000	450,300	455,100	454,300	463,000	
APPROPRIATIONS									
Dept 308 - PARK DECK ENFORCEMENT									
577-308-702.000	SALARIES - WAGES -PARKING DECK	10,600	16,100	16,100	21,000	21,000	21,000	21,000	
577-308-704.000	PART TIME SEASONAL WAGES								
577-308-706.000	PAYROLL OTHER	200		400		600		600	
577-308-707.000	OVERTIME	300	5,100	2,000		2,000		2,000	
577-308-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
577-308-709.000	FRINGE BENEFITS - FICA	1,200	1,700	1,700	1,400	1,400	1,500	1,500	
577-308-711.000	FRINGE BENEFITS - MEDICARE	300	300	300	300	300	300	300	
577-308-712.000	FRINGE BENEFITS - HEALTH OPT OUT	1,300	1,400	2,700	2,700	2,700	2,700	2,700	
577-308-715.000	FRINGE BENEFITS - MERS DB PENSION	400	700	700	700	700	700	700	
577-308-716.000	FRINGE BENEFITS - MERS DC PENSION	400	400	400	400	400	400	400	
577-308-718.000	FRINGE BENEFITS - HEALTH INSURANCE				200	200			
577-308-722.000	FRINGE BENEFITS - WORKERS COMP	200	100	100	300	300	300	300	
577-308-723.000	FRINGE BENEFITS - PEHP	700	800	800	800	800	800	800	
577-308-725.000	FRINGE BENEFITS - DISABILITY INS	100			100	100	100	100	
577-308-726.000	SUPPLIES	600	1,500	1,500	1,500	1,500	1,500	1,500	
577-308-801.000	CONTRACTED SERVICES	600	1,500	1,500	1,500	1,500	1,500	1,500	
577-308-802.000	ACCOUNTING & MANAGEMENT	8,800	9,800	9,800	11,500	11,500	11,800	11,800	
577-308-808.000	BANK SERVICES	2,600	2,200	2,200	2,200	2,200	2,200	2,200	
577-308-809.000	COMPUTER SERVICES	14,400	15,300	15,300	16,000	16,000	16,500	16,500	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
577-308-850.000	TELEPHONE	300	300	300	300	300	300	300	
577-308-931.000	EQUIPMENT REPAIR & MAINTENANCE	400							
Totals for dept 308 - PARK DECK ENFORCEMENT		43,400	57,300	55,900	61,000	63,600	61,700	64,300	
Dept 441 - OPERATING EXPENSES									
577-441-702.000	WAGES - SALARIES	20,800	20,900	20,900	24,200	24,200	26,100	26,100	
577-441-706.000	PAYROLL OTHER	900	100	700	100	700	100	700	
577-441-707.000	OVERTIME	200	2,700		2,900	2,900	3,100	3,100	
577-441-708.000	FRINGE BENEFITS - SUTA		100	100	100	100	100	100	
577-441-709.000	FRINGE BENEFITS - FICA	1,000	1,600	1,600	1,600	1,600	1,800	1,800	
577-441-711.000	FRINGE BENEFITS - MEDICARE	200	400	400	400	400	400	400	
577-441-712.000	FRINGE BENEFITS - HEALTH OPT OUT	700							
577-441-715.000	FRINGE BENEFITS - MERS DB PENSION	600	600	600	600	600	700	700	
577-441-716.000	FRINGE BENEFITS - MERS DC PENSION	400	1,100	1,100	1,100	1,100	1,100	1,100	
577-441-718.000	FRINGE BENEFITS - HEALTH INSURANCE	4,100	10,100	10,100	10,100	10,100	10,900	10,900	
577-441-722.000	FRINGE BENEFITS - WORKERS COMP	200	600	600	400	400	400	400	
577-441-723.000	FRINGE BENEFITS - PEHP		900	900	900	900	1,000	1,000	
577-441-724.000	FRINGE BENEFITS - LIFE INS	100	100	100	100	200	200	300	
577-441-725.000	FRINGE BENEFITS - DISABILITY INS	100	300	300	300	300	300	300	
577-441-726.000	SUPPLIES	900	1,000	500	1,000	1,000	1,000	1,000	
577-441-767.000	UNIFORMS & GEAR			300					
577-441-801.000	CONTRACTED SERVICES	6,300	12,000	12,000	12,000	12,000	12,000	12,000	
577-441-805.000	STREET DEPT INTERNAL SVCS	5,300	10,000		10,000	10,000	10,000	10,000	
577-441-920.000	ELECTRICITY	22,100	20,000	20,000	20,000	20,000	20,000	20,000	
577-441-922.000	WATER	100	300	300	300	300	300	300	
577-441-931.000	EQUIPMENT REPAIR & MAINTENANCE		4,000	1,000	4,000	4,000	4,000	4,000	
577-441-935.000	INSURANCE	4,700	4,900	4,900	5,100	5,100	5,300	5,300	
577-441-943.000	EQUIPMENT RENTAL	500	2,500	500	2,500	2,500	2,500	2,500	
577-441-943.661	EQUIPMENT RENTAL - INTERNAL SERVICES								
577-441-968.000	DEPRECIATION EXPENSE	155,000	165,000	165,000	170,000	170,000	180,000	180,000	
Totals for dept 441 - OPERATING EXPENSES		224,200	259,200	241,900	267,700	268,400	281,300	282,000	
Dept 905 - DEBT SERVICE									
577-905-991.577	PRINCIPAL		440,000	440,000	460,000	460,000	490,000	490,000	
577-905-992.577	INTEREST	41,900	44,400	44,400	35,100	35,100	22,800	22,800	
577-905-993.577	FEES	700	800	800	800	800	800	800	
Totals for dept 905 - DEBT SERVICE		42,600	485,200	485,200	495,900	495,900	513,600	513,600	
Dept 965 - TRANSFERS OUT									
577-965-965.401	TRS OUT - CAPITAL PROJECTS	55,000							
577-965-965.402	TRANSFER OUT TO DDA CAP PROJ								
Totals for dept 965 - TRANSFERS OUT		55,000							

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Dept 967 - CONTRIBUTIONS FROM OTHER FUNDS									
577-967-995.245	GUARATNOR CONTRIB FR TIFA 1	900							
Totals for dept 967 - CONTRIBUTIONS FROM OTHER FUNDS		900							
TOTAL APPROPRIATIONS		366,100	801,700	783,000	824,600	827,900	856,600	859,900	
NET OF REVENUES/APPROPRIATIONS - FUND 577		523,500	(8,000)	14,000	(374,300)	(372,800)	(402,300)	(396,900)	
BEGINNING FUND BALANCE		2,675,300	3,199,100	3,199,100	3,213,100	3,213,100	2,840,300	2,840,300	
ENDING FUND BALANCE		3,198,800	3,191,100	3,213,100	2,838,800	2,840,300	2,438,000	2,443,400	

OTHER FUNDS:

TRUSTS/PERMANENT FUNDS AND RELATED GOVERNMENTAL FUNDS

- **105 SEAL OPERATING FUND**
- **106 OSBORN TRUST OPERATING**
- **151 PERPETUAL CARE - CEMETERY**
- **155 SEAL ESTATE TRUST**
- **156 OSBORN TRUST**

OTHER GOVERNMENTAL FUNDS, TAX CAPTURES AND SPECIAL REVENUE FUNDS

- **243 BROWNFIELD TAXES CAPTURE**
- **250 LDFA SMARTZONE FUND**
- **253 OTHER SPECIAL REVENUE**
- **285 GAMING COMPACT FUND**

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 105 - SEAL OPERATING FUND									
ESTIMATED REVENUES									
Dept 000									
105-000-664.000	INTEREST EARNINGS	7,300	5,000	9,000	2,500	2,500	3,000	3,000	
105-000-699.155	TRANSFER IN - SEAL TRUST	47,900	71,800	71,900	50,400	50,400	50,600	50,600	
Totals for dept 000 -		55,200	76,800	80,900	52,900	52,900	53,600	53,600	
TOTAL ESTIMATED REVENUES		55,200	76,800	80,900	52,900	52,900	53,600	53,600	
APPROPRIATIONS									
Dept 901 - CAPITAL PROJECTS									
105-901-726.000	SUPPLIES	9,100							
105-901-986.000-0677	CAPITAL CONTRACTED SERVICES		6,400						
Totals for dept 901 - CAPITAL PROJECTS		9,100	6,400						
Dept 905 - DEBT SERVICE									
105-905-992.000	INTEREST -SEAL TRST-PULLAR REN	1,100	200	100					
Totals for dept 905 - DEBT SERVICE		1,100	200	100					
Dept 965 - TRANSFERS OUT									
105-965-965.401	TRANSFER OUT TO CAP PROJECTS		145,000	145,000					
Totals for dept 965 - TRANSFERS OUT			145,000	145,000					
TOTAL APPROPRIATIONS		10,200	151,600	145,100					
NET OF REVENUES/APPROPRIATIONS - FUND 105		45,000	(74,800)	(64,200)	52,900	52,900	53,600	53,600	
BEGINNING FUND BALANCE		336,100	381,200	381,200	317,000	317,000	369,900	369,900	
ENDING FUND BALANCE		381,100	306,400	317,000	369,900	369,900	423,500	423,500	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 106 - OSBORN TRUST OPERATING									
ESTIMATED REVENUES									
Dept 000									
106-000-664.000	INTEREST EARNINGS	1,400	2,000	1,200	1,800	1,800	2,000	2,000	
106-000-699.156	TRANSFER IN - OSBORN TRUST	3,800	43,800	43,900	33,400	33,400	33,600	33,600	
Totals for dept 000 -		5,200	45,800	45,100	35,200	35,200	35,600	35,600	
TOTAL ESTIMATED REVENUES		5,200	45,800	45,100	35,200	35,200	35,600	35,600	
APPROPRIATIONS									
Dept 803 - HISTORICAL EXPENDITURES									
106-803-801.000	CONTRACTED SERVICES		5,000	5,000					
106-803-801.301	CONTRACTED SVCS - HISTORIC POLICE PHOTOS	3,100							
Totals for dept 803 - HISTORICAL EXPENDITURES		3,100	5,000	5,000					
Dept 965 - TRANSFERS OUT									
106-965-965.101	TRANSFER OUT - GENERAL FUND	32,700	19,400	19,400		26,800		26,800	
106-965-965.401	TRS OUT - CAPITAL PROJECTS		50,000	69,400	27,500	15,000			
Totals for dept 965 - TRANSFERS OUT		32,700	69,400	88,800	27,500	41,800		26,800	
TOTAL APPROPRIATIONS		35,800	74,400	93,800	27,500	41,800		26,800	
NET OF REVENUES/APPROPRIATIONS - FUND 106		(30,600)	(28,600)	(48,700)	7,700	(6,600)	35,600	8,800	
BEGINNING FUND BALANCE		90,500	59,900	59,900	11,200	11,200	4,600	4,600	
ENDING FUND BALANCE		59,900	31,300	11,200	18,900	4,600	40,200	13,400	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 151 - PERPETUAL CARE - CEMETERY									
ESTIMATED REVENUES									
Dept 000									
151-000-664.000	BURT ESTATES INTEREST EARNINGS	8,300	5,400	9,000	9,000	9,000	9,000	9,000	
151-000-667.638	PERPETUAL CARE REVENUE	3,900	4,000	15,000	6,000	6,000	6,000	6,000	
151-000-667.639	COLUMBARIUM PERP CARE REVENUE		400	900	400	400	500	500	
Totals for dept 000 -		12,200	9,800	24,900	15,400	15,400	15,500	15,500	
TOTAL ESTIMATED REVENUES		12,200	9,800	24,900	15,400	15,400	15,500	15,500	
APPROPRIATIONS									
Dept 965 - TRANSFERS OUT									
151-965-965.661	TRSF OUT - STOCK & EQUIPMENT	115,000							
Totals for dept 965 - TRANSFERS OUT		115,000							
Dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS									
151-968-955.000	CHANGE IN MKT VALUE-INVESTMENT	9,000							
Totals for dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS		9,000							
TOTAL APPROPRIATIONS		124,000							
NET OF REVENUES/APPROPRIATIONS - FUND 151		(111,800)	9,800	24,900	15,400	15,400	15,500	15,500	
BEGINNING FUND BALANCE		440,300	328,500	328,500	353,400	353,400	368,800	368,800	
ENDING FUND BALANCE		328,500	338,300	353,400	368,800	368,800	384,300	384,300	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 155 - SEAL ESTATE TRUST									
ESTIMATED REVENUES									
Dept 000									
155-000-664.000	INTEREST EARNINGS	86,000	60,500	60,500	56,100	56,100	56,300	56,300	
Totals for dept 000 -		86,000	60,500	60,500	56,100	56,100	56,300	56,300	
TOTAL ESTIMATED REVENUES		86,000	60,500	60,500	56,100	56,100	56,300	56,300	
APPROPRIATIONS									
Dept 751 - CULTURE & REC EXPENSE									
155-751-801.000	CONTRACTED SERVICES	800	900						
Totals for dept 751 - CULTURE & REC EXPENSE		800	900						
Dept 965 - TRANSFERS OUT									
155-965-965.105	TRANSFER OUT - SEAL OPERATING	47,900	71,800	71,900	50,400	50,400	50,600	50,600	
Totals for dept 965 - TRANSFERS OUT		47,900	71,800	71,900	50,400	50,400	50,600	50,600	
Dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS									
155-968-955.000	CHANGE IN MKT VALUE-INVESTMENTS	37,000		1,500					
155-968-955.001	CHANGE IN MKT VALUE - UNREALIZED	(4,500)							
Totals for dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS		32,500		1,500					
TOTAL APPROPRIATIONS		81,200	72,700	73,400	50,400	50,400	50,600	50,600	
NET OF REVENUES/APPROPRIATIONS - FUND 155		4,800	(12,200)	(12,900)	5,700	5,700	5,700	5,700	
BEGINNING FUND BALANCE		1,427,700	1,432,600	1,432,600	1,419,700	1,419,700	1,425,400	1,425,400	
ENDING FUND BALANCE		1,432,500	1,420,400	1,419,700	1,425,400	1,425,400	1,431,100	1,431,100	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 156 - OSBORN TRUST									
ESTIMATED REVENUES									
Dept 000									
156-000-664.000	INTEREST EARNINGS	27,000	32,400	32,400	39,300	39,300	39,500	39,500	
Totals for dept 000 -		27,000	32,400	32,400	39,300	39,300	39,500	39,500	
TOTAL ESTIMATED REVENUES		27,000	32,400	32,400	39,300	39,300	39,500	39,500	
APPROPRIATIONS									
Dept 803 - HISTORICAL EXPENDITURES									
156-803-801.000	CONTRACTED SERVICES	800	900						
Totals for dept 803 - HISTORICAL EXPENDITURES		800	900						
Dept 965 - TRANSFERS OUT									
156-965-965.106	TRSF OUT - OSBORN OPERATING	3,800	43,800	43,900	33,400	33,400	33,600	33,600	
Totals for dept 965 - TRANSFERS OUT		3,800	43,800	43,900	33,400	33,400	33,600	33,600	
Dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS									
156-968-955.001	CHANGE IN MKT VALUE - UNREALIZED	(8,600)							
Totals for dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS		(8,600)							
TOTAL APPROPRIATIONS		(4,000)	44,700	43,900	33,400	33,400	33,600	33,600	
NET OF REVENUES/APPROPRIATIONS - FUND 156		31,000	(12,300)	(11,500)	5,900	5,900	5,900	5,900	
BEGINNING FUND BALANCE		977,000	1,008,000	1,008,000	996,500	996,500	1,002,400	1,002,400	
ENDING FUND BALANCE		1,008,000	995,700	996,500	1,002,400	1,002,400	1,008,300	1,008,300	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 243 - BROWNFIELD TAXES CAPTURE									
ESTIMATED REVENUES									
Dept 000									
243-000-664.000	INTEREST EARNINGS	2,700	2,000	3,000	1,800	1,800	2,000	2,000	
243-000-699.401	TRANSFER IN FROM CAP PROJECTS	4,500		(900)					
Totals for dept 000 -		7,200	2,000	2,100	1,800	1,800	2,000	2,000	
TOTAL ESTIMATED REVENUES		7,200	2,000	2,100	1,800	1,800	2,000	2,000	
APPROPRIATIONS									
Dept 732 - BROWNFIELD OPERATING									
243-732-803.000	ENVIRONMENTAL ASSESSMENTS		20,000	13,800	20,000	20,000	20,000	20,000	
Totals for dept 732 - BROWNFIELD OPERATING			20,000	13,800	20,000	20,000	20,000	20,000	
TOTAL APPROPRIATIONS			20,000	13,800	20,000	20,000	20,000	20,000	
NET OF REVENUES/APPROPRIATIONS - FUND 243		7,200	(18,000)	(11,700)	(18,200)	(18,200)	(18,000)	(18,000)	
BEGINNING FUND BALANCE		137,800	145,100	145,100	133,400	133,400	115,200	115,200	
ENDING FUND BALANCE		145,000	127,100	133,400	115,200	115,200	97,200	97,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 243 - BROWNFIELD TAXES CAPTURE									
ESTIMATED REVENUES									
Dept 000									
243-000-664.000	INTEREST EARNINGS	2,700	2,000	3,000	1,800	1,800	2,000	2,000	
243-000-699.401	TRANSFER IN FROM CAP PROJECTS	4,500		(900)					
Totals for dept 000 -		7,200	2,000	2,100	1,800	1,800	2,000	2,000	
TOTAL ESTIMATED REVENUES		7,200	2,000	2,100	1,800	1,800	2,000	2,000	
APPROPRIATIONS									
Dept 732 - BROWNFIELD OPERATING									
243-732-803.000	ENVIRONMENTAL ASSESSMENTS		20,000	13,800	20,000	20,000	20,000	20,000	
Totals for dept 732 - BROWNFIELD OPERATING			20,000	13,800	20,000	20,000	20,000	20,000	
TOTAL APPROPRIATIONS			20,000	13,800	20,000	20,000	20,000	20,000	
NET OF REVENUES/APPROPRIATIONS - FUND 243		7,200	(18,000)	(11,700)	(18,200)	(18,200)	(18,000)	(18,000)	
BEGINNING FUND BALANCE		137,800	145,100	145,100	133,400	133,400	115,200	115,200	
ENDING FUND BALANCE		145,000	127,100	133,400	115,200	115,200	97,200	97,200	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 250 - LDFA SMARTZONE FUND									
ESTIMATED REVENUES									
Dept 000									
250-000-402.000	LDFA TAX PROCEEDS	195,700	317,900	312,200					
250-000-414.000	TAXES REFUNDED		(24,000)						
250-000-566.200	BUSINESS ACCELERATOR ADMIN GRT	41,700							
250-000-566.201	GATEKEEPER GRANT MEDC	68,300	100,000	45,000					
250-000-664.000	INTEREST EARNINGS	3,000	2,800	2,800	2,600	2,600	1,500	1,500	
250-000-667.000	PROPERTY RENTALS	27,400	35,800	35,800	35,800	35,800	42,000	42,000	
250-000-667.005	CONFERENCE ROOM RENTAL	500	600	1,700	1,500	1,500	1,500	1,500	
250-000-699.247	TRANSFER IN FROM TIFA 3								
Totals for dept 000 -		336,600	433,100	397,500	39,900	39,900	45,000	45,000	
TOTAL ESTIMATED REVENUES		336,600	433,100	397,500	39,900	39,900	45,000	45,000	
APPROPRIATIONS									
Dept 733 - SMART ZONE ECONOMIC DEVELOPMENT									
250-733-726.000	SUPPLIES		200	200					
250-733-801.011	CONSULTANT SERVICES	86,800	204,900	700					
250-733-882.003	APPROPRIATION - SMARTZONE		110,000	110,000	50,000	50,000			
Totals for dept 733 - SMART ZONE ECONOMIC DEVELOPMENT		86,800	315,100	110,900	50,000	50,000			
Dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES									
250-806-801.000	CONTRACTED SERVICES	17,400	17,500	17,500	20,000	20,000	20,000	20,000	
250-806-883.000	GATEKEEPER GRANT PASSTHRU-EDC	68,300							
250-806-920.000	ELECTRICITY	4,000	8,900	8,900	9,200	9,200	10,000	10,000	
250-806-921.000	GAS/HEAT	3,600	4,200	4,500	4,400	4,400	4,600	4,600	
250-806-922.000	WATER & SEWER SERVICES	300	1,300	1,300	1,300	1,300	1,500	1,500	
250-806-923.000	SANITATION SERVICES	1,300	1,300	1,200	1,300	1,300	1,500	1,500	
250-806-934.000	BUILDING MAINTENANCE	400	10,000	10,000	5,000	5,000	6,500	6,500	
Totals for dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES		95,300	43,200	43,400	41,200	41,200	44,100	44,100	
Dept 965 - TRANSFERS OUT									
250-965-965.247	TRANSFER OUT TO TIFA3								
250-965-965.351	TRANSFER OUT - DEBT SVC	147,700	162,300	162,300					
Totals for dept 965 - TRANSFERS OUT		147,700	162,300	162,300					
Dept 967 - CONTRIBUTIONS FROM OTHER FUNDS									
250-967-995.247	GUARANTOR CONTRIB FR TIFA 3								
Totals for dept 967 - CONTRIBUTIONS FROM OTHER FUNDS									

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 250 - LDFA SMARTZONE FUND									
ESTIMATED REVENUES									
Dept 000									
250-000-402.000	LDFA TAX PROCEEDS	195,700	317,900	312,200					
250-000-414.000	TAXES REFUNDED		(24,000)						
250-000-566.200	BUSINESS ACCELERATOR ADMIN GRT	41,700							
250-000-566.201	GATEKEEPER GRANT MEDC	68,300	100,000	45,000					
250-000-664.000	INTEREST EARNINGS	3,000	2,800	2,800	2,600	2,600	1,500	1,500	
250-000-667.000	PROPERTY RENTALS	27,400	35,800	35,800	35,800	35,800	42,000	42,000	
250-000-667.005	CONFERENCE ROOM RENTAL	500	600	1,700	1,500	1,500	1,500	1,500	
250-000-699.247	TRANSFER IN FROM TIFA 3								
Totals for dept 000 -		336,600	433,100	397,500	39,900	39,900	45,000	45,000	
TOTAL ESTIMATED REVENUES		336,600	433,100	397,500	39,900	39,900	45,000	45,000	
APPROPRIATIONS									
Dept 733 - SMART ZONE ECONOMIC DEVELOPMENT									
250-733-726.000	SUPPLIES		200	200					
250-733-801.011	CONSULTANT SERVICES	86,800	204,900	700					
250-733-882.003	APPROPRIATION - SMARTZONE		110,000	110,000	50,000	50,000			
Totals for dept 733 - SMART ZONE ECONOMIC DEVELOPMENT		86,800	315,100	110,900	50,000	50,000			
Dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES									
250-806-801.000	CONTRACTED SERVICES	17,400	17,500	17,500	20,000	20,000	20,000	20,000	
250-806-883.000	GATEKEEPER GRANT PASSTHRU-EDC	68,300							
250-806-920.000	ELECTRICITY	4,000	8,900	8,900	9,200	9,200	10,000	10,000	
250-806-921.000	GAS/HEAT	3,600	4,200	4,500	4,400	4,400	4,600	4,600	
250-806-922.000	WATER & SEWER SERVICES	300	1,300	1,300	1,300	1,300	1,500	1,500	
250-806-923.000	SANITATION SERVICES	1,300	1,300	1,200	1,300	1,300	1,500	1,500	
250-806-934.000	BUILDING MAINTENANCE	400	10,000	10,000	5,000	5,000	6,500	6,500	
Totals for dept 806 - TAX CAPTURE OPERATIONAL EXPENDITURES		95,300	43,200	43,400	41,200	41,200	44,100	44,100	
Dept 965 - TRANSFERS OUT									
250-965-965.247	TRANSFER OUT TO TIFA3								
250-965-965.351	TRANSFER OUT - DEBT SVC	147,700	162,300	162,300					
Totals for dept 965 - TRANSFERS OUT		147,700	162,300	162,300					
Dept 967 - CONTRIBUTIONS FROM OTHER FUNDS									
250-967-995.247	GUARANTOR CONTRIB FR TIFA 3								
Totals for dept 967 - CONTRIBUTIONS FROM OTHER FUNDS									

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
TOTAL APPROPRIATIONS		329,800	520,600	316,600	91,200	91,200	44,100	44,100	
NET OF REVENUES/APPROPRIATIONS - FUND 250		6,800	(87,500)	80,900	(51,300)	(51,300)	900	900	
BEGINNING FUND BALANCE		86,000	92,600	92,600	173,500	173,500	122,200	122,200	
ENDING FUND BALANCE		92,800	5,100	173,500	122,200	122,200	123,100	123,100	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 253 - OTHER SPECIAL REVENUE									
ESTIMATED REVENUES									
Dept 000									
253-000-516.004	ARPA COVID RELIEF	181,200							
253-000-543.302	PA 302 TRAINING GRANT REVENUE	4,700	3,000	4,000	6,000	3,000	6,000	3,000	
253-000-658.263	CRIME PROCEEDS REVENUE		500		500	500			
253-000-658.264	POLICE DRUG FORFEIT REVENUE	7,500	3,000	9,000	5,000	3,000	5,000	3,000	
253-000-664.000	INTEREST EARNINGS		13,000	1,700					
253-000-693.003	LAND SALE	40,000	8,000	9,500					
253-000-699.101	TRANSFER IN FROM GENERAL FUND			82,900					
Totals for dept 000 -		233,400	27,500	107,100	11,500	6,500	11,000	6,000	
TOTAL ESTIMATED REVENUES		233,400	27,500	107,100	11,500	6,500	11,000	6,000	
APPROPRIATIONS									
Dept 215 - CLERK									
253-215-964.001	REFUNDS AND REBATES	11,000							
Totals for dept 215 - CLERK		11,000							
Dept 301 - POLICE									
253-301-747.000	DRUG FORFEITUR-RELATED EXPENSE	4,400	15,000	13,000	10,000	10,000	5,000	5,000	
253-301-853.000	CRIME PROCEED-RELATED EXPENSES		3,000	3,000	1,000	1,000	1,000	1,000	
253-301-913.000	PA 302 TRAINING EXPENSES	3,000	3,000	3,000	6,500	6,500	6,500	6,500	
253-301-964.302	PA 302 TIMING ADJ TO TIE TO STATE BAL	(100)							
Totals for dept 301 - POLICE		7,300	21,000	19,000	17,500	17,500	12,500	12,500	
Dept 965 - TRANSFERS OUT									
253-965-965.101	TRANSFER OUT - GENERAL FUND	6,800							
253-965-965.401	TRSF OUT - CAPITAL PROJECTS	31,600	10,000	10,000					
253-965-965.420	TRANSFER OUT TO RD CONTINGENCY	291,200							
Totals for dept 965 - TRANSFERS OUT		329,600	10,000	10,000					
Dept 966 - LOCAL CONTRIBUTION OTHER S&U									
253-966-964.302	PA 302 TIMING ADJ TO TIE TO STATE BAL								
Totals for dept 966 - LOCAL CONTRIBUTION OTHER S&U									
TOTAL APPROPRIATIONS		347,900	31,000	29,000	17,500	17,500	12,500	12,500	
NET OF REVENUES/APPROPRIATIONS - FUND 253		(114,500)	(3,500)	78,100	(6,000)	(11,000)	(1,500)	(6,500)	
BEGINNING FUND BALANCE		223,300	108,700	108,700	182,800	182,800	171,800	171,800	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
FUND BALANCE ADJUSTMENTS			(4,000)	(4,000)					
ENDING FUND BALANCE		108,800	101,200	182,800	176,800	171,800	170,300	165,300	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 285 - GAMING COMPACT FUND									
ESTIMATED REVENUES									
Dept 000									
285-000-581.000	GAMING COMPACT REVENUE	370,500	360,400	360,400	340,000	340,000	340,000	340,000	
285-000-699.401	TRANSFER IN FROM CAPITAL PROJ								
285-000-699.420	TRANSFER IN FROM RD CONT								
Totals for dept 000 -		370,500	360,400	360,400	340,000	340,000	340,000	340,000	
TOTAL ESTIMATED REVENUES		370,500	360,400	360,400	340,000	340,000	340,000	340,000	
APPROPRIATIONS									
Dept 804 - HISTORIC HOMES									
285-804-801.000	RIVER OF HISTORY MUSEUM RENT	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
285-804-882.001	PASS THRU GRANT - PROPERTY OWNER	3,200	20,400	20,300					
Totals for dept 804 - HISTORIC HOMES		43,200	60,400	60,300	40,000	40,000	40,000	40,000	
Dept 965 - TRANSFERS OUT									
285-965-965.401	TRS OUT - CAPITAL PROJECTS	93,100	231,100	231,100					
285-965-965.420	TRANSFER OUT TO RD CONT	314,700	166,200	166,200					
Totals for dept 965 - TRANSFERS OUT		407,800	397,300	397,300					
TOTAL APPROPRIATIONS		451,000	457,700	457,600	40,000	40,000	40,000	40,000	
NET OF REVENUES/APPROPRIATIONS - FUND 285		(80,500)	(97,300)	(97,200)	300,000	300,000	300,000	300,000	
BEGINNING FUND BALANCE		84,700	4,300	4,300	(92,900)	(92,900)	207,100	207,100	
ENDING FUND BALANCE		4,200	(93,000)	(92,900)	207,100	207,100	507,100	507,100	

OTHER FUNDS [CONTINUED]:

DEBT SERVICE

351 DEBT SERVICE FUND Governmental Fund Debt Service Fund

FIDUCIARY/PENSION TRUST FUNDS

732 POLICE/FIRE PENSION Fiduciary Fund Pension Trust Fund

736 POST EMPLOYMENT HEALTHCARE Fiduciary Fund Pension Trust Fund

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 351 - DEBT SERVICE FUND									
ESTIMATED REVENUES									
Dept 000									
351-000-664.945	INTEREST EARNINGS CITY HALL WS	1,700	2,200	4,700	2,100	2,100	2,000	2,000	
351-000-664.946	INTEREST - LDFA DEBT SVC	1,700	2,400	2,000	2,200	2,200	1,000	1,000	
351-000-699.101	TRANSFER IN - GENERAL FUND	233,000	232,900	232,900	237,100	237,100	240,000	240,000	
351-000-699.202	TRANSFER IN - MAJOR STREET	38,400	28,900	28,900	29,300	29,300	29,600	29,600	
351-000-699.203	TRANSFER IN - LOCAL STREET	69,600							
351-000-699.246	TRANSFER IN - TIFA 2	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
351-000-699.250	TRANSFER IN - LDFA	147,700	162,300	162,300					
Totals for dept 000 -		547,100	483,700	485,800	325,700	325,700	327,600	327,600	
TOTAL ESTIMATED REVENUES		547,100	483,700	485,800	325,700	325,700	327,600	327,600	
APPROPRIATIONS									
Dept 905 - DEBT SERVICE									
351-905-991.936	PRINCIPAL - AUNE OSB FACILITY								
351-905-991.940	PRINCIPAL - MTF BOND 2008	75,000							
351-905-991.945	PRINCIPAL - CITY HALL WATER ST	255,000	260,000	260,000	270,000	270,000	280,000	280,000	
351-905-991.946	PRINCIPAL - LDFA BREEDER BLDG	135,000	155,000	155,000					
351-905-992.936	INTEREST - AUNE OSB FACILITY								
351-905-992.940	INTEREST - MTF BOND 2008	3,300							
351-905-992.945	INTEREST - CITY HALL WATER ST	61,000	55,900	55,900	50,600	50,600	43,700	43,700	
351-905-992.946	INTEREST - LDFA BREEDER BLDG	11,900	6,500	6,500					
351-905-993.940	FEES - MTF BOND 2008		800	800					
351-905-993.945	FEES - CITY HALL WATER ST	700	800	800					
351-905-993.946	FEES - BREEDER BUILDING	200	200	200					
Totals for dept 905 - DEBT SERVICE		542,100	479,200	479,200	320,600	320,600	323,700	323,700	
TOTAL APPROPRIATIONS		542,100	479,200	479,200	320,600	320,600	323,700	323,700	
NET OF REVENUES/APPROPRIATIONS - FUND 351		5,000	4,500	6,600	5,100	5,100	3,900	3,900	
BEGINNING FUND BALANCE		275,000	279,900	279,900	286,500	286,500	291,600	291,600	
ENDING FUND BALANCE		280,000	284,400	286,500	291,600	291,600	295,500	295,500	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 732 - POLICE/FIRE PENSION									
ESTIMATED REVENUES									
Dept 000									
732-000-546.690	STATE FUNDING - OTHER		2,636,400	2,636,500					
732-000-581.001	EMPLOYEE CONTRIBUTION	179,100	180,000	180,000	183,200	183,200	187,000	187,000	
732-000-581.002	EMPLOYER CONTRIBUTION	1,812,300	2,052,100	2,025,200	2,252,700	2,252,700	2,340,300	2,340,300	
732-000-664.000	INTEREST EARNINGS	30,400	60,000	94,300	95,000	95,000	100,000	100,000	
732-000-664.001	DIVIDEND INCOME	479,600	420,000	507,900	510,000	510,000	520,000	520,000	
732-000-675.000	MISCELLANEOUS REVENUE	100		300					
732-000-676.001	REIMBURSEMENTS FOR OVERPAYMENTS	23,600		3,600	3,600	3,600	3,600	3,600	
Totals for dept 000 -		2,525,100	5,348,500	5,447,800	3,044,500	3,044,500	3,150,900	3,150,900	
TOTAL ESTIMATED REVENUES		2,525,100	5,348,500	5,447,800	3,044,500	3,044,500	3,150,900	3,150,900	
APPROPRIATIONS									
Dept 201 - FINANCE									
732-201-749.000	PENSION BENEFITS	2,169,100	2,413,200	2,196,600	2,356,800	2,356,800	2,356,800	2,356,800	
732-201-801.000	ADMINISTRATIVE EXPENSES		2,000		2,000	2,000	2,000	2,000	
732-201-801.001	FUND MANAGER FEES	28,700	42,000	25,000	45,000	45,000	45,000	45,000	
732-201-801.002	BANKING SERVICES & FEES	8,200	16,600	9,000	17,500	17,500	17,500	17,500	
732-201-801.003	INVESTMENT ADVISOR SERVICES	58,900	100,000	95,000	96,600	96,600	100,000	100,000	
732-201-801.004	ATTORNEY FEES	2,300	5,000	5,000	5,000	5,000	6,000	6,000	
732-201-807.000	ACTUARIAL VALUATION SERVICES	11,000	15,600	15,600	15,900	15,900	16,200	16,200	
732-201-913.000	TRAVEL & TRAINING, TRUSTEES	600	2,100	2,000	2,200	2,200	2,400	2,400	
732-201-935.000	INSURANCE	7,400	8,000	7,600	7,900	7,900	8,200	8,200	
732-201-964.002	REFUND OF EMPLOYEE CONTRIBUTIONS	33,500	30,000	30,000	30,000	30,000	30,000	30,000	
Totals for dept 201 - FINANCE		2,319,700	2,634,500	2,385,800	2,578,900	2,578,900	2,584,100	2,584,100	
Dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS									
732-968-955.000	CHANGE IN MKT VALUE-UNREALIZED	(1,471,000)	(1,275,000)	(394,900)	1,098,100	1,098,100	1,100,000	1,100,000	
732-968-955.002	REALIZED GAIN/LOSS ON TRANSACTIONS	303,400		(409,600)					
Totals for dept 968 - CHANGE IN MKT VALUE-GAIN/LOSS		(1,167,600)	(1,275,000)	(804,500)	1,098,100	1,098,100	1,100,000	1,100,000	
TOTAL APPROPRIATIONS		1,152,100	1,359,500	1,581,300	3,677,000	3,677,000	3,684,100	3,684,100	
NET OF REVENUES/APPROPRIATIONS - FUND 732		1,373,000	3,989,000	3,866,500	(632,500)	(632,500)	(533,200)	(533,200)	
BEGINNING FUND BALANCE		17,685,000	19,137,900	19,137,900	23,002,000	23,002,000	22,369,500	22,369,500	
FUND BALANCE ADJUSTMENTS		80,000	(2,400)	(2,400)					
ENDING FUND BALANCE		19,138,000	23,124,500	23,002,000	22,369,500	22,369,500	21,836,300	21,836,300	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
Fund 736 - POST EMPLOYMENT HEALTHCARE									
ESTIMATED REVENUES									
Dept 000									
736-000-581.301	EMPLOYER CONTRIBUTION-PATROL	35,800	37,300	33,000	37,300	37,300			
736-000-581.336	EMPLOYER CONTRIBUTION-FIRE	25,300	27,500	25,300	27,500	27,500	30,000	30,000	
736-000-581.441	EMPLOYER CONTRIBUTION-DPW	67,100	70,100	70,400	70,100	70,100	75,000	75,000	
736-000-664.301	INTEREST & DIVIDENDS - PATROL	27,200	24,000	24,000	25,000	25,000	25,000	25,000	
736-000-664.302	INTEREST & DIVIDENDS - SGTS								
736-000-664.336	INTEREST & DIVIDENDS - FIRE	44,700	15,000	15,000	16,000	16,000	17,000	17,000	
736-000-664.441	INTEREST & DIVIDENDS - DPW	93,400	85,000	40,000	50,000	50,000	60,000	60,000	
Totals for dept 000 -		293,500	258,900	207,700	225,900	225,900	207,000	207,000	
TOTAL ESTIMATED REVENUES		293,500	258,900	207,700	225,900	225,900	207,000	207,000	
APPROPRIATIONS									
Dept 301 - POLICE									
736-301-702.000	PENSION BENEFITS	78,800	106,200	106,200	115,000	115,000	120,000	120,000	
736-301-807.000	ACTUARIAL VALUATION SERVICES		7,000	7,200	1,500	1,500	7,500	7,500	
736-301-810.000	ATTORNEY FEES			10,000	1,500	1,500	1,500	1,500	
736-301-935.000	INSURANCE	900	1,100	1,000	1,100	1,100	1,200	1,200	
736-301-955.000	CHANGE IN MKT VALUE-INVESTMENT	(105,500)		(52,300)					
Totals for dept 301 - POLICE		(25,800)	114,300	72,100	119,100	119,100	130,200	130,200	
Dept 302 - TRIDENT									
736-302-702.000	PENSION BENEFITS								
736-302-935.000	INSURANCE								
736-302-955.000	CHANGE IN MKT VALUE-INVESTMENT								
Totals for dept 302 - TRIDENT									
Dept 336 - FIRE									
736-336-702.000	PENSION BENEFITS	29,600	40,500	31,300	42,000	42,000	45,000	45,000	
736-336-807.000	ACTUARIAL VALUATION SERVICES		7,000	7,200	1,500	1,500	7,500	7,500	
736-336-810.000	ATTORNEY FEES			10,000	1,500	1,500	1,500	1,500	
736-336-935.000	INSURANCE	600	700	600	700	700	800	800	
736-336-955.000	CHANGE IN MKT VALUE-INVESTMENT	(41,800)		(33,600)					
Totals for dept 336 - FIRE		(11,600)	48,200	15,500	45,700	45,700	54,800	54,800	
Dept 441 - OPERATING EXPENSES									
736-441-702.000	PENSION BENEFITS	106,600	158,100	2,690,000					
736-441-807.000	ACTUARIAL VALUATION SERVICES		5,400						

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT REQ BUDGET	2024-25 MGR REC BUDGET	2025-26 DEPT REQ BUDGET	2025-26 MGR REC BUDGET	NOTES
736-441-810.000	ATTORNEY FEES		8,100	21,000					
736-441-935.000	INSURANCE	1,900	2,000	1,800					
736-441-955.000	CHANGE IN MKT VALUE-INVESTMENT	(188,200)		(112,600)					
Totals for dept 441 - OPERATING EXPENSES		(79,700)	173,600	2,600,200					
TOTAL APPROPRIATIONS		(117,100)	336,100	2,687,800	164,800	164,800	185,000	185,000	
NET OF REVENUES/APPROPRIATIONS - FUND 736		410,600	(77,200)	(2,480,100)	61,100	61,100	22,000	22,000	
BEGINNING FUND BALANCE		4,069,200	4,479,800	4,479,800	1,999,700	1,999,700	2,060,800	2,060,800	
FUND BALANCE ADJUSTMENTS									
ENDING FUND BALANCE		4,479,800	4,402,600	1,999,700	2,060,800	2,060,800	2,082,800	2,082,800	
ESTIMATED REVENUES - ALL FUNDS		45,695,800	44,811,900	45,482,100	42,917,700	46,533,500	42,255,700	43,337,100	
APPROPRIATIONS - ALL FUNDS		37,550,600	44,121,300	46,147,000	47,615,400	47,793,100	46,214,800	43,550,200	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		8,145,200	690,600	(664,900)	(4,697,700)	(1,259,600)	(3,959,100)	(213,100)	
BEGINNING FUND BALANCE - ALL FUNDS		77,400,300	85,633,800	85,633,800	84,962,500	84,962,500	83,702,900	83,702,900	
FUND BALANCE ADJUSTMENTS - ALL FUNDS		90,400	(6,400)	(6,400)					
ENDING FUND BALANCE - ALL FUNDS		85,635,900	86,318,000	84,962,500	80,264,800	83,702,900	79,743,800	83,489,800	