

CITY OF ECORSE

RESOLUTION NO.

**2025-2026 BUDGET AND MILLAGE RATES
GENERAL APPROPRIATIONS ACT**

At the regular meeting of the City Council of the City of Ecorse, County of Wayne, State of Michigan, held at the Albert B. Buday Civic Center, located at 3869 West Jefferson Avenue, Ecorse, Michigan on the 18th Day of March, 2025.

The following resolution was made by Councilperson _____ and seconded by Councilperson _____.

WHEREAS, The recommended budget includes the following: (a) Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year, (b) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers, (c) Revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year, (d) An estimate of the revenues, by source of revenue, to be raised or received by the local unit in the ensuing fiscal year, (e) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year. The inclusion of the amount of an authorized debt obligation to fund a deficit shall be sufficient to satisfy the requirement of funding the amount of a deficit estimated under this subdivision, (f) An estimate of the amounts needed for deficiency, contingent, or emergency purposes, and (g) Other data relating to fiscal conditions that the chief administrative officer considers to be useful in considering the financial needs of the local unit.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The amount of monies to be raised by taxation necessary to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, shall be raised by taxation, within statutory and charter limitations, and the monies raised by taxation to be paid into the funds of the local unit. The total number of 55.2150 mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied:

Purpose	Authority	Millage to be Levied	
		July 1, 2025	December 1, 2025
Operating	Charter	18.6713	
Rubbish	PA 298	2.9481	
Pension	PA 345	0.2500	
Longevity	Charter	0.1000	
Library	Charter	0.2456	
Library	PA 165	1.0000	
Bond Debt	Court Order	1.0000	
Lighting	Charter	2.0000	

Purpose	Authority	Millage to be Levied	Millage to be Levied
		July 1, 2025	December 1, 2025
Pension Debt	Court Order		9.0000
Police Operating	PA 33	2.0000	10.0000
Fire Operating	PA 33	2.0000	6.0000

2. The amounts appropriated to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year including a statement of estimated revenues, by source, in each fund and a line-item budget are appropriated as presented in the 2025-2026 Recommended Budget.

RESOLUTION DECLARED ADOPTED:

Ayes:

Nays:

Absent:

I, Kimberly Whitsett, do hereby certify that the foregoing resolution is a true and original copy of a resolution adopted by the Ecorse City Council at the regularly scheduled Council Meeting held on March 18, 2025.

Kimberly Whitsett, City Clerk

TO: MAYOR AND CITY COUNCIL
FROM: CITY CONTROLLER, TIMOTHY SADOWSKI
SUBJECT: FISCAL YEAR 2025-2026 RECOMMENDED BUDGET
DATE: MARCH 5, 2025
CC: CITY DEPARTMENTS

UNIFORM BUDGETING AND ACCOUNTING ACT

Act 2 of 1968

MCL 141.435 Recommended budget; contents; limitation on total estimated expenditures.

Sec. 15. (1) The recommended budget shall include at least the following:

- (a) Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year.
 - (b) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers.
 - (c) Revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year.
 - (d) An estimate of the revenues, by source of revenue, to be raised or received by the local unit in the ensuing fiscal year.
 - (e) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year. The inclusion of the amount of an authorized debt obligation to fund a deficit shall be sufficient to satisfy the requirement of funding the amount of a deficit estimated under this subdivision.
 - (f) An estimate of the amounts needed for deficiency, contingent, or emergency purposes.
 - (g) Other data relating to fiscal conditions that the chief administrative officer considers to be useful in considering the financial needs of the local unit.
- (2) The total estimated expenditures, including an accrued deficit, in the budget shall not exceed the total estimated revenues, including an available unappropriated surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act or the balance of the principal of these bonds or other obligations.

City Charter

Annual Appropriation Budget

SECTION 19

On or before the fifteenth of February of each year, the head of each department shall prepare and file with the City Controller detailed estimates of the expense of operation of the various departments for the next succeeding fiscal year. The fiscal year of the city shall begin on the first day of July of each year. Such estimates shall be tabulated by the Controller in accordance with a uniform system of budgeting. The Controller shall furnish a list of the amounts required to provide for all interest and sinking fund requirements, the estimated expense of operating his own department and of all general expenses and income of the city. All such estimates shall be presented to the City Council by the Controller and shall be accompanied by statistics for the current year of the amount appropriated, balance on hand, or delinquency of each budget allowance together with any other information which may be necessary or useful in establishing

a budget and in determining the amount of taxes necessary to be levied for the next succeeding fiscal year.

Budget, What to Contain

SECTION 20

Said budget shall (1st) provide for all interest, principal and sinking fund requirements of the public debt, (2nd) provided fixed sums for the several purposes covered by the operations of each department of the City and for the general expenses of administration thereof, (3rd) provide for any special expenses for improvements or otherwise, if any, to be paid out of the current taxes, (4th) provide a sum for contingent expenses which in the judgment of the Council will be sufficient to supplement budget appropriations which may be under-estimated and provide for unforeseen and unusual expenses. The Controller shall divide the budget allowance for each department for the month for which the installment is allocated, and in making the monthly estimate, the Controller shall consider the department to which the fund is allocated and the seasonal requirements of such department.

Budget, When Adopted

SECTION 21

The adoption of the City Budget shall not be construed as authority to any officer of the City to expend the amount set forth in said budget unless such expenditures have first been authorized by the Council. At any regular meeting after the adoption of the budget, the Council may, by five-sevenths vote of the Council elect, amend such budget so as to authorize the transfer of unused balances appropriated for on purpose or another.

General Fund

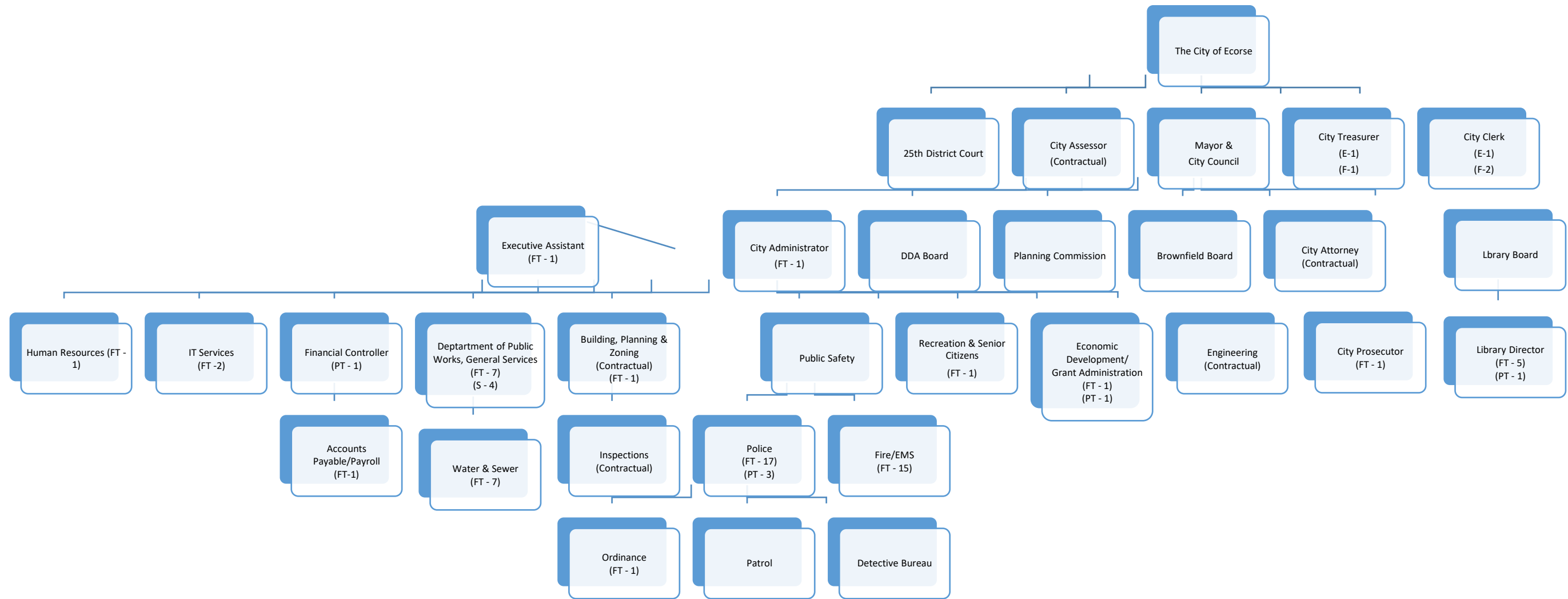
I have prepared the Fiscal Year 2025-2026 Recommended Budget comprised of the department requests. **The total proposed 2025 Millage is 55.2150 Mills compared to 57.2150 Mills levied in 2024, a reduction of 2.0000 Mills or 3.6%.** The municipality is not in material compliance with Section 303(3) of Public Act 34 of 2001, Subsection (j) the municipality's most recent property tax levy has a delinquency rate exceeding 18% of the amount levied (20.3% delinquency rate in 2024); therefore, in an effort to comply with the Public Act I have reduced 2.0000 Mills or 3.6% of the 2024 total millage rate.

Tax revenues have been calculated based on the 2025 Original Tax Roll as calculated by the City Assessor which any adjustments by the Board of Review (BOR) or Michigan Tax Tribunal (MTT) will reduce revenues. The Local Community Stabilization Share reimbursement has been budgeted at 100% reimbursement in the amount of \$2,228,865 and the anticipated overpayment in the amount of \$3,354,875.

Remaining charges for services and miscellaneous revenues have remained flat. A \$973,000 Federal Spark Grant has been budgeted for the Splash Pad Restroom Facility. The Police Department is \$3,520,263 or 18.7% of the General Fund operating expenditures with one (1) Chief of Police, 14 full-time police officers and one (1) full-time ordinance officer. The Fire Department is \$2,498,660 or 13.3% with one (1) Fire Chief and 14 full-time firefighters. The Building Department is contracted out to SAFEBuilt totaling \$600,000 or 3.2%. The Public Works Department has one (1) Director, one (1) Supervisor, four (4) full-time general laborers, three (3) water technicians, four (4) operators, three (3) full-time clerical and four (4) seasonal mowing positions lasting two (2) 90 day periods.

The Municipal Employees Retirement System of Michigan and Other post-employment benefits (OPEB) are now \$2,326,908 or 12.3%. The General Fund has \$1,500,000 in outstanding principal emergency loans with a principal payments of \$500,000.

The following staffing positions have been budgeted



Major Street Fund

Revenues are estimated at \$808,811 and are equal to expenditures. \$100,000 for sidewalk replacement for District 2 priorities in excess of 1.5 inches.

Local Street Fund

Revenues are estimated at \$956,788 and are equal to expenditures. \$575,000 is budgeted for TEDF-B Roadway Improvements to cold mill Florence Street from Joseph to Charlotte, Charlotte Street from W. Jefferson to Eliza, and Cherrygrove Street from W. Jefferson to the dead end and repave with one course of nonstructural HMA overlay. \$200,000 for sidewalk replacement for District 2 priorities in excess of 1.5 inches.

Rubbish Fund

Revenues are estimated at \$520,836 and expenditures are \$655,905 with GFL rubbish removal and the City of Riverview landfill.

Downtown Development Authority

Revenues are estimated at \$35,137 which are equal expenditures.

Justice Training Fund

Revenues are estimated at \$6,433 and are equal to expenditures. Expenditures are restricted for eligible police training.

Library Fund

Revenues are estimated at \$466,995 and expenditures are \$677,616. Staffing is based on two (5) full-time and one (1) part-time staff.

Judgment Bond Fund

Revenues are estimated at \$353,685 and expenditures are \$893,980. \$390,000 in principal, \$440,000 in additional principal under an extraordinary redemption and \$63,980 in interest expenses for a total payment of \$893,980 are budgeted. The July 1, 2025 outstanding principal balance is \$1,245,000 which will be reduced to \$415,000 which will be paid in full November 1, 2026. The original Series 2011 Bond Issue was for \$9,495,000 in principal plus \$9,386,789 in interest totaling \$18,881,789 over a 24 year period to pay off six (6) legal judgments.

Water and Sewer Fund

Revenues are estimated at \$11,079,000 based on the 2024 Water & Sewer Rates and expenditures are \$8,907,443. There is no proposed rate increase.

Michigan Department of Environment, Great Lakes, and Energy (EGLE)
 Drinking Water State Revolving Fund (DWSRF)
 Watermain & Lead Service Line Replacement (LSLR) #7738-01

Table 7. Length of Watermain Replacement by Street

Street	From	To	Length (ft)
2nd	Southfield	Cicotte	1200
7th	Southfield	Labadie	800
5th	Labadie	W Outer Drive	1900
8th	Mill	Suburban	700
Beach	Cicotte	5th	1400
Cicotte	3rd	2nd	250
Southfield	3rd	2nd	250
Mill	9th	Jefferson	3500
Total			10,000

Note that all sections of watermain listed in the table are existing six (6) inch mains that will be replaced with eight (8) inch DI mains.

Table 5. Estimated Project Cost Summary for Water Main and Service Line Replacements

Cost Item	Units	Qty	Unit Cost
Watermain and Service Line Replacement			
2nd Street	LS	1	\$765,000
7th Street	LS	1	\$510,000
5th Street	LS	1	\$1,044,400
8th Street	LS	1	\$393,000
Beach Street	LS	1	\$808,500
Mill Street	LS	1	\$2,576,000
Construction Subtotal			\$6,097,000.00
Engineering Fees (7.1%)			\$434,150.00
Construction Administration (7.1%)			\$434,150.00
Construction Contingency (10%)			\$609,700.00
Total Estimated Project Cost			\$7,575,000.00

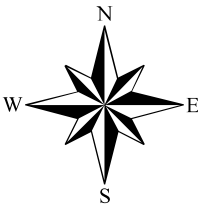
**Michigan Department of Environment, Great Lakes, and Energy (EGLE)
 Drinking Water State Revolving Fund (DWSRF)
 Watermain & Lead Service Line Replacement (LSLR) #7892-01**

Table 7: Length of Watermain Replacement by Street

Street	From	To	Length (ft)
3rd	Cicotte	Southfield	1,250
4th	Southfield	Suburban	1,350
Monroe	Labadie	Le Blanc	1,700
High	Mill	Le Blanc	775
8th	Southfield	Cicotte	1,800
Salliotte	Jefferson	End of Line	5,000
Drennan	Josephine	Salliotte	400
Total			12,275

Table 5: Estimated Project Cost Summary for Water Main and Service Line Replacements

Cost Item	Units	Quantity	Unit Cost
Watermain and Service Line Replacement			
3 rd Street	LS	1	\$718,750.00
4 th Street	LS	1	\$776,250.00
Monroe Avenue	LS	1	\$977,500.00
High Street	LS	1	\$445,625.00
8 th Street	LS	1	\$1,035,000.00
Salliotte	LS	1	\$2,875,000.00
Drennan	LS	1	\$230,000.00
Lead Service Replacements	LS	1	\$5,000,000.00
Construction Subtotal			\$12,058,125.00
Construction Contingency (10%)			\$1,205,812.50
Engineering and Construction Administration (10%)			\$1,205,812.50
Total Estimated Project Cost			\$14,469,750.00



City of Detroit

City of River Rouge

City of Detroit

Sidewalk District 1

Sidewalk District 4

Sidewalk District 2

Sidewalk District 3

City of Lincoln Park

Detroit River

Mud Island

City of Wyandotte

Sidewalk District & Total Road Length

- District 1, 9.6 Miles
- District 3, 9.3 Miles
- District 2, 9.5 Miles
- District 4, 9.8 Miles



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SCALE: N.T.S.	MAP DOCUMENT: Sidewalk_Districts.mxd
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	CHECKED BY: KMS



City of Ecorse

Sidewalk Districts



PANEL NUMBER: Index

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Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
101-000-402.000	CURRENT REAL PROPERTY TAXES	1,398,473	1,503,534	1,876,407	1,966,752
101-000-402.001	CURRENT REAL PROPERTY TAX - MERS C	587,975	633,822	867,309	923,250
101-000-402.003	CURRENT REAL PROPERTY TAXES - PENS	17,679	19,092	24,074	25,287
101-000-402.004	CURRENT REAL PROPERTY TAXES - LONG	7,064	37,542	36,874	10,239
101-000-410.000	CURRENT PERSONAL PROPERTY TAXES	236,907	284,119	298,322	281,496
101-000-410.001	CURRENT PERSONAL PROPERTY TAXES -	115,889	138,488	143,640	137,303
101-000-410.003	CURRENT PERSONAL PROPERTY TAXES -	3,168	3,799	3,989	3,763
101-000-410.004	CURRENT PERSONAL PROPERTY TAXES -	1,267	7,466	7,466	1,525
101-000-411.000	DELINQUENT REAL PROPERTY TAXES	320,607			
101-000-411.001	DELINQUENT REAL PROPERTY TAXES - M	203,504			
101-000-411.003	DELINQUENT REAL PROPERTY TAXES - I	4,287			
101-000-411.004	DELINQUENT REAL PROPERTY TAXES - I	1,712			
101-000-412.000	DELINQUENT PERSONAL PROPERTY		49		
101-000-415.000	ALLOWANCE FOR CHARGEBACKS	(106,405)	(436,216)	(450,000)	(100,000)
101-000-416.000	TAX INCREMENT FINANCE CAPTURE (TI	(6,361)	(14,521)	(18,865)	(19,276)
101-000-427.100	CW SPECIAL ASSESSMENT - PA 33 POLI	1,121,502	859,154	1,156,424	1,228,023
101-000-427.101	DELINQUENT - - PA 33 POLICE	373,518			
101-000-427.200	CW SPECIAL ASSESSMENT - PA 33 FIRE	533,517	577,441	770,931	820,661
101-000-427.201	DELINQUENT - PA 33 FIRE	170,008			
101-000-427.300	CW SPECIAL ASSESSMENT - STREET LIC	166,877	185,690	192,726	205,157
101-000-427.301	DELINQUENT - STREET LIGHTING	34,339			
101-000-432.000	PAYMENT IN LIEU OF TAXES	7,820			
101-000-434.000	TRAILER TAX	608	356		
101-000-437.000	INDUSTRIAL FACILITY TAX	6,250	6,478	6,562	6,678
101-000-437.001	INDUSTRIAL FACILITY TAX - MERS	3,013		3,163	3,261
101-000-437.003	INDUSTRIAL FACILITY TAX - PENSION	84	87	87	89
101-000-437.004	INDUSTRIAL FACILITY TAX - LONGEVI	33	170	171	36
101-000-439.000	MARIJUANA EXCISE TAX		116,457	116,458	
101-000-445.000	PENALTIES AND INTEREST ON TAXES	42,659	24,074	19,307	
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	112,144	95,197	124,846	112,000
101-000-451.000	CABLE TV FEE	66,645	29,091	58,000	96,655
101-000-460.000	PLUMBER LICENSE & PERMITS	12,355	5,000	8,676	8,936
101-000-462.000	ELECTRICAL LICENSE & PERM	19,447	10,703	15,243	15,700
101-000-470.000	CERTIFICATE RENTAL	300,302	120,622	220,908	210,000
101-000-470.001	CERTIFICATE SALE	29,670	15,380	19,360	20,000
101-000-475.000	MISC BUS LICENSE & PERMIT	37,750	5,375	22,083	38,000
101-000-479.000	BUILDING PERMITS	63,537	28,077	40,123	50,000
101-000-479.100	MECHANICAL LICENSE & PERMITS	18,856	9,635	14,161	15,000
101-000-480.200	PLUMBING INSPECTIONS	905	110	689	500
101-000-480.300	ELECTRICAL INSPECTIONS	1,165	410	1,046	500
101-000-480.400	RENTAL REGISTRATIONS	32,075	11,520	25,041	20,000
101-000-480.500	SALVAGE INSPECTIONS REVENUE	26,100	15,000	20,400	26,000
101-000-481.000	DOG LICENSES	165	120	110	100
101-000-489.000	MARIHUANA ESTABLISHMENT ANNUAL FEE		5,000	5,000	
101-000-500.000	MISC NON-BUSINESS LICENSE	135		138	
101-000-505.000	FEDERAL GRANTS - PUBLIC SAFETY	7,640	38,940	38,939	
101-000-522.000	FEDERAL GRANTS - CDBG	20,000	20,000	20,000	20,000
101-000-523.000	FEDERAL GRANTS - RECREATIONAL AND		1,216,472	2,641,600	973,000
101-000-543.000	STATE GRANT - PUBLIC SAFE	181,756		145,703	
101-000-548.000	STATE GRANT - MILL STREET REDEVELO		298,075	298,074	
101-000-551.000	RETURNABLE LIQUOR LICENSE FEES	11,157	5,808	9,696	10,000
101-000-554.000	STATE GRANTS - FIRE	438,000	545,790	545,791	
101-000-557.000	STATE GRANTS - POLICE		27,308	27,308	
101-000-558.000	STATE GRANTS - MERS PENSION	5,018,799	590,941	590,941	
101-000-564.000	STATE GRANTS - MEDC MILL STREET		657,148	960,000	
101-000-566.000	STATE GRANTS - RECREATIONAL			200,000	
101-000-569.000	STATE GRANTS - OTHER	8,500			
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	2,418,097	2,228,865	2,228,865	2,228,865
101-000-573.100	LOCAL COMMUNITY STABILIZATION SHAF	3,354,875		3,740,911	3,354,875
101-000-574.000	REVENUE SHARING - SALES T	1,829,066	1,079,346	1,768,622	1,829,066
101-000-576.000	STATE GRANTS - SPECIAL ELECTION RE		34,887	34,888	
101-000-581.000	CONTRIBUTIONS - SMART GRANT	21,662	7,221	28,050	28,880
101-000-583.000	CONTRIBUTIONS FROM LOCAL UNIT - W		3,240	3,240	
101-000-591.000	DONATIONS RECREATION	45,000			
101-000-592.500	DONATIONS CITY CONTROLLER DEPARTME		200	200	
101-000-607.202	ADMIN FEE - MAJOR STREETS	39,975	25,333	38,000	40,000
101-000-607.203	ADMIN FEE - LOCAL STREETS	16,539	9,667	14,500	16,500
101-000-607.592	ADMIN FEE - WATER FUND	322,034	236,667	355,000	322,000
101-000-610.000	PLAN REVIEW FEES	5,625		500	500
101-000-612.000	ELECTION FEE	660	63	70	
101-000-626.000	DUPLICATING FEES	693	590	526	500
101-000-629.000	SERVICES RENDERED	13,977	6,495	10,894	10,000
101-000-630.000	COST RECOVERY - SCHOOL LIASON OFFI	55,877			
101-000-638.000	AMBULANCE TRANSPORT FEES	568,431	409,323	520,000	500,000
101-000-642.000	RESALE OF CITY PROPERTY	39,272	373,427	373,427	

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY THRU	2024-25 ACTIVITY 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
101-000-651.000	BOAT RAMP FEES	37,795	1,364	1,400	40,000
101-000-657.000	ORDINANCE FINES AND COSTS	484,060	81,099	255,000	180,000
101-000-665.000	INTEREST INCOME	270,678	107,401	160,000	150,000
101-000-669.000	INVESTMENT GAINS AND LOSSES	815			
101-000-671.000	RENTAL INCOME	58,380	36,696	54,060	48,100
101-000-673.000	GAIN/LOSS ON SALE OF ASSETS	37,400	(1,303)	(1,303)	
101-000-674.000	CONTRIBUTIONS AND DONATIONS	9,191	51,721	51,722	
101-000-674.100	PRIVATE DONATIONS - ECORSE CREEK		70,300	70,300	
101-000-677.100	WORKERS COMP RECOVERIES	40,614	2,521	2,522	
101-000-682.000	INSURANCE REFUNDS/REBATES	14,004	170,957	170,957	
101-000-686.000	OTHER	(525)	126	100	250
101-000-692.000	MISC. REFUNDS AND REBATES	16,926	22,285	13,720	15,000
101-000-694.000	CASH OVER & SHORT		(99)	(250)	(250)
101-000-699.000	OPERATING TRANSFERS IN	3,588			
101-000-699.226	OPERATING TRANSFERS IN RUBBISH		157,516	157,516	250,000
101-000-699.264	OPERATING TRANSFERS IN DRUG ENFORC		33,389	33,389	
101-000-699.266	OPERATING TRANSFERS IN VEHICLE FO		12,099	12,100	
Totals for dept 000 -		21,357,618	12,860,199	21,207,847	16,124,921
TOTAL ESTIMATED REVENUES		21,357,618	12,860,199	21,207,847	16,124,921
APPROPRIATIONS					
Dept 101 - LEGISLATIVE					
101-101-703.000	SALARIES	44,520	30,380	48,000	48,000
101-101-709.000	FICA	1,562	1,085	3,000	3,000
101-101-711.000	MEDICARE	646	441	696	696
101-101-752.000	OFFICE SUPPLIES	208	774	1,000	1,000
101-101-870.000	TRAINING	230	550	1,000	1,000
101-101-880.000	COMMUNITY PROMOTION	41,183	23,400	40,000	42,000
Totals for dept 101 - LEGISLATIVE		88,349	56,630	93,696	95,696
Dept 171 - CHIEF EXECUTIVE					
101-171-702.000	WAGES - FULL TIME EMPLOYEES	59,131	4,350	4,350	
101-171-703.000	SALARIES	71,093	70,658	125,000	70,000
101-171-705.000	VACATION PAY	7,703	14,167	20,000	7,000
101-171-706.000	HOLIDAY PAY	2,808	2,455	7,500	7,000
101-171-709.000	FICA	9,315	6,277	9,800	5,200
101-171-711.000	MEDICARE	2,178	1,468	2,275	1,200
101-171-712.000	CASH IN LIEU OF BENEFITS	2,500	2,500	2,500	
101-171-713.000	OVERTIME SALARIES	9,521	970	1,000	
101-171-714.000	LONGEVITY PAY	120			
101-171-716.000	DEFINED CONTRIBUTION PENSION PLAN	13,119	9,676	17,000	8,400
101-171-718.000	HEALTH INSURANCE	5,483	9,293	21,600	21,600
101-171-721.000	CLOTHING ALLOWANCE	400	800	800	
101-171-727.000	LIFE INSURANCE	158	60	216	200
101-171-752.000	OFFICE SUPPLIES	4,424	1,535	2,500	5,832
101-171-801.000	PROFESSIONAL AND CONTRACTUAL SERV	1,485	737	2,700	2,916
101-171-870.000	TRAINING	95			
101-171-915.000	MEMBERSHIPS	10,159	9,634	10,972	11,850
Totals for dept 171 - CHIEF EXECUTIVE		199,692	134,580	228,213	141,198
Dept 191 - ELECTIONS					
101-191-702.000	WAGES - FULL TIME EMPLOYEES	62,349	38,555	68,925	74,439
101-191-705.000	VACATION PAY	5,352	3,221	9,720	10,498
101-191-706.000	HOLIDAY PAY	3,535	3,111	4,450	4,806
101-191-707.000	TEMPORARY EMPLOYEES	19,390	42,100	44,000	
101-191-709.000	FICA	5,354	5,640	7,900	8,532
101-191-711.000	MEDICARE	1,252	1,319	1,850	1,998
101-191-712.000	CASH IN LIEU OF BENEFITS	2,500	2,500	2,500	2,500
101-191-713.000	OVERTIME SALARIES	4,840	8,215	10,000	10,000
101-191-714.000	LONGEVITY PAY	120	140	140	160
101-191-716.000	DEFINED CONTRIBUTION PENSION PLAN	6,074	4,457	6,229	6,727
101-191-721.000	CLOTHING ALLOWANCE	400	400	400	400
101-191-727.000	LIFE INSURANCE	94	58	200	200
101-191-757.000	SUPPLIES & EQUIPMENT	6,552	2,723	5,000	2,500
101-191-801.000	PROFESSIONAL AND CONTRACTUAL SERV	11,303	14,059	17,800	2,500
101-191-861.000	TRANSPORTATION - MILEAGE REIMBURSE	40	46	700	756
101-191-870.000	TRAINING	980	20	2,500	2,700
101-191-900.000	PRINTING AND PUBLISHING	1,386	857	1,500	
Totals for dept 191 - ELECTIONS		131,521	127,421	183,814	128,716
Dept 209 - ASSESSING EQUALIZATION					
101-209-703.000	SALARIES	1,200	800	1,200	1,200
101-209-709.000	FICA	74	50	81	74
101-209-711.000	MEDICARE	17	12	22	17

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 209 - ASSESSING EQUALIZATION					
101-209-752.000	OFFICE SUPPLIES	296		2,160	1,000
101-209-801.000	PROFESSIONAL AND CONTRACTUAL SERV	13,081	23,822	27,000	20,000
101-209-805.000	PROFESSIONAL SERVICES	111,833	75,922	116,802	126,146
101-209-875.000	WAYNE COUNTY REGISTER OF DEEDS	18	312	540	500
101-209-876.000	WAYNE COUNTY IMAGE VIEW CHARGE			540	
101-209-900.000	PRINTING AND PUBLISHING	1,922	3,587	3,240	3,500
Totals for dept 209 - ASSESSING EQUALIZATION		128,441	104,505	151,585	152,437
Dept 215 - CLERK					
101-215-702.000	WAGES - FULL TIME EMPLOYEES	36,172	38,130	42,271	90,000
101-215-703.000	SALARIES	40,000	26,667	65,000	40,000
101-215-705.000	VACATION PAY	2,012	3,861	2,403	9,000
101-215-706.000	HOLIDAY PAY	1,915	2,200	2,403	4,500
101-215-709.000	FICA	5,323	5,142	7,000	8,900
101-215-711.000	MEDICARE	1,245	1,203	1,713	2,100
101-215-712.000	CASH IN LIEU OF BENEFITS	2,500	2,500	2,500	2,500
101-215-713.000	OVERTIME SALARIES	3,539	7,581	5,400	10,000
101-215-714.000	LONGEVITY PAY	220	240	238	360
101-215-716.000	DEFINED CONTRIBUTION PENSION PLAN	3,469	4,340	4,320	8,300
101-215-718.000	HEALTH INSURANCE		6,941	17,000	
101-215-721.000	CLOTHING ALLOWANCE	400	800	800	800
101-215-727.000	LIFE INSURANCE	101	91	200	400
101-215-752.000	OFFICE SUPPLIES	5,214	2,903	6,500	7,020
101-215-801.000	PROFESSIONAL AND CONTRACTUAL SERV		8	1,200	1,296
101-215-861.000	TRANSPORTATION - MILEAGE REIMBURSE	1,001	215	540	583
101-215-870.000	TRAINING	110	345	1,500	3,000
101-215-900.000	PRINTING AND PUBLISHING	21,635	11,794	34,400	37,152
101-215-911.000	CONFERENCES	9,638	1,400	4,500	5,000
101-215-915.000	MEMBERSHIPS	635	1,115	620	670
Totals for dept 215 - CLERK		135,129	117,476	200,508	231,581
Dept 223 - FINANCE AND TAX ADMINISTRATION					
101-223-702.000	WAGES - FULL TIME EMPLOYEES	156,991	100,658	183,600	177,000
101-223-704.000	PART TIME SALARIES	1,488			
101-223-705.000	VACATION PAY	2,392	1,286	10,800	6,800
101-223-706.000	HOLIDAY PAY	2,640	2,746	10,800	4,000
101-223-709.000	FICA	10,147	6,745	15,796	11,700
101-223-711.000	MEDICARE	2,373	1,577	3,782	2,800
101-223-713.000	OVERTIME SALARIES	3,362	2,144	5,400	5,832
101-223-714.000	LONGEVITY PAY		120	120	140
101-223-716.000	DEFINED CONTRIBUTION PENSION PLAN	4,861	9,168	19,000	18,800
101-223-718.000	HEALTH INSURANCE	21,456	24,874	35,000	24,000
101-223-721.000	CLOTHING ALLOWANCE	400	400	400	400
101-223-727.000	LIFE INSURANCE	94	73	200	200
101-223-752.000	OFFICE SUPPLIES	4,039	3,245	8,100	5,000
101-223-801.000	PROFESSIONAL AND CONTRACTUAL SERV	2,500	2,030	7,231	2,500
101-223-826.000	BANK FEES	61,601	48,725	61,182	66,000
Totals for dept 223 - FINANCE AND TAX ADMINISTRATIC		274,344	203,791	361,411	325,172
Dept 224 - AUDITOR AND ACTURIAL VALUATION					
101-224-807.000	AUDIT FEES	59,400	75,800	83,430	90,000
Totals for dept 224 - AUDITOR AND ACTURIAL VALUATIC		59,400	75,800	83,430	90,000
Dept 228 - INFORMATION TECHNOLOGY					
101-228-702.000	WAGES - FULL TIME EMPLOYEES	68,854	65,891	138,828	150,000
101-228-705.000	VACATION PAY	7,720	5,401	25,920	15,000
101-228-706.000	HOLIDAY PAY	4,026	6,105	8,454	7,500
101-228-709.000	FICA	5,399	5,252	12,682	10,700
101-228-711.000	MEDICARE	1,263	1,228	2,892	2,600
101-228-713.000	OVERTIME SALARIES	11,329	6,490	32,400	15,000
101-228-714.000	LONGEVITY PAY	220	240	240	380
101-228-716.000	DEFINED CONTRIBUTION PENSION PLAN	8,848	8,256	19,440	17,250
101-228-718.000	HEALTH INSURANCE	18,035	16,100	43,334	33,500
101-228-721.000	CLOTHING ALLOWANCE	400	800	800	800
101-228-727.000	LIFE INSURANCE	94	94	240	400
101-228-757.000	SUPPLIES & EQUIPMENT	5	724	2,160	2,333
101-228-801.000	PROFESSIONAL AND CONTRACTUAL SERV	7,894	21,783	33,372	36,042
101-228-850.000	COMMUNICATIONS (TELEPHONE, CELL, I	70,077	36,553	70,200	75,816
101-228-851.000	MAIL OR POSTAGE	16,842	11,970	21,600	23,328
101-228-852.000	OTHER MISC COMMUNICATIONS (INTERNE	51,303	52,558	66,744	72,084
101-228-861.000	TRANSPORTATION - MILEAGE REIMBURSE	46		540	583
101-228-932.000	VEHICLE REPAIRS AND MAINTENANCE	43			
101-228-933.000	SOFTWARE MAINTENANCE AGREEMENTS	88,435	60,562	86,400	90,000
101-228-942.000	COMPUTER EXPENSES	38,580	17,849	44,496	40,000
101-228-943.000	EQUIPMENT RENTAL	39,381	36,004	60,000	50,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 228 - INFORMATION TECHNOLOGY					
101-228-985.000	HARDWARE (IT OR COMPUTERS)	231,141	13,297	25,000	20,000
101-228-986.000	SOFTWARE (IT OR COMPUTERS)	77,142	35,660	80,000	80,000
Totals for dept 228 - INFORMATION TECHNOLOGY		747,077	402,817	775,742	743,316
Dept 253 - TREASURER					
101-253-702.000	WAGES - FULL TIME EMPLOYEES	33,789	20,584	40,046	45,000
101-253-703.000	SALARIES	1,200	800	1,296	1,200
101-253-705.000	VACATION PAY	1,844	1,410	2,225	4,500
101-253-706.000	HOLIDAY PAY	1,857	1,619	2,225	2,225
101-253-709.000	FICA	2,474	1,680	4,721	3,300
101-253-711.000	MEDICARE	579	393	1,180	800
101-253-713.000	OVERTIME SALARIES	2,825	1,989	1,669	2,000
101-253-714.000	LONGEVITY PAY	240	260	259	280
101-253-716.000	DEFINED CONTRIBUTION PENSION PLAN	3,250	2,176	3,192	4,200
101-253-718.000	HEALTH INSURANCE	7,997	5,556	9,823	10,600
101-253-721.000	CLOTHING ALLOWANCE	400	400	432	400
101-253-727.000	LIFE INSURANCE	61	37	107	200
101-253-752.000	OFFICE SUPPLIES	1,440	774	2,700	2,916
101-253-801.000	PROFESSIONAL AND CONTRACTUAL SERVICE	10,348	9,048	10,800	2,500
101-253-861.000	TRANSPORTATION - MILEAGE REIMBURSEMENT			108	250
101-253-870.000	TRAINING			540	500
101-253-900.300	TAX BILL PRINTING	3,301	4,641	4,642	5,000
101-253-935.000	LIABILITY INSURANCE			2,628	3,000
Totals for dept 253 - TREASURER		71,605	51,367	88,593	88,871
Dept 265 - BUILDING AND GROUNDS					
101-265-702.000	WAGES - FULL TIME EMPLOYEES	30,874	18,223	40,046	43,250
101-265-705.000	VACATION PAY	1,012	1,082	2,225	4,300
101-265-706.000	HOLIDAY PAY	1,607	1,414	2,225	2,150
101-265-709.000	FICA	2,130	1,383	1,862	3,100
101-265-711.000	MEDICARE	498	323	435	730
101-265-713.000	OVERTIME SALARIES	2,336	1,116	2,000	2,500
101-265-714.000	LONGEVITY PAY	240	260	260	280
101-265-716.000	DEFINED CONTRIBUTION PENSION PLAN		1,857	3,600	4,000
101-265-718.000	HEALTH INSURANCE	8,060	5,595	9,441	10,600
101-265-721.000	CLOTHING ALLOWANCE	400	400	400	400
101-265-727.000	LIFE INSURANCE		7		
101-265-757.000	SUPPLIES & EQUIPMENT	1,739	1,201	5,400	5,000
101-265-801.000	PROFESSIONAL AND CONTRACTUAL SERVICE	12,821	12,911	27,810	20,000
101-265-921.000	BUILDING ELECTRIC & NATURAL GAS	80,319	47,106	97,200	85,000
101-265-929.000	UTILITIES	6,862	8,010	16,000	15,000
101-265-930.000	LAND AND BUILDING REPAIRS	43,285	22,754	64,800	50,000
101-265-946.000	ENGINEERING SERVICES	35,171	9,206	108,000	
101-265-971.000	LAND	17,500			
101-265-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	57,976	116,148	116,148	
101-265-975.000	BUILDINGS, BUILDING ADDITIONS AND		116,808	650,000	
Totals for dept 265 - BUILDING AND GROUNDS		302,830	365,804	1,147,852	246,310
Dept 266 - ATTORNEY/CORPORATION COUNSEL/INSURANCE					
101-266-702.000	WAGES - FULL TIME EMPLOYEES	97,253	61,320	101,807	110,000
101-266-705.000	VACATION PAY	6,729	2,664	5,873	11,000
101-266-706.000	HOLIDAY PAY	5,420	4,770	5,482	5,500
101-266-709.000	FICA	7,391	5,296	7,231	7,900
101-266-711.000	MEDICARE	1,729	1,239	1,780	1,900
101-266-713.000	OVERTIME SALARIES	15,288	15,128	15,120	20,000
101-266-714.000	LONGEVITY PAY	140	160	160	180
101-266-716.000	DEFINED CONTRIBUTION PENSION PLAN	12,410	8,836	12,236	12,650
101-266-718.000	HEALTH INSURANCE	20,849	14,471	23,360	28,000
101-266-721.000	CLOTHING ALLOWANCE	400	400	432	400
101-266-727.000	LIFE INSURANCE	94	58	134	200
101-266-752.000	OFFICE SUPPLIES	63		1,080	500
101-266-801.000	PROFESSIONAL AND CONTRACTUAL SERVICE	5,165	100,086	105,000	100,000
101-266-816.000	CITY ATTORNEY	60,611	38,480	60,000	60,000
101-266-818.000	APPOINTED ATTORNEY FEES	170,622	288,224	400,000	300,000
101-266-827.000	ARBITRATION FEES				5,000
101-266-841.600	LEGAL SETTLEMENTS	170,500	55,376	250,000	250,000
101-266-915.000	MEMBERSHIPS		440	540	500
101-266-935.000	LIABILITY INSURANCE	798,999	730,759	731,760	783,000
Totals for dept 266 - ATTORNEY/CORPORATION COUNSEL/INSURANCE		1,373,663	1,327,707	1,721,995	1,696,730
Dept 270 - HUMAN RESOURCES					
101-270-702.000	WAGES - FULL TIME EMPLOYEES	65,982	41,320	72,306	78,000
101-270-705.000	VACATION PAY	4,494	2,797	3,893	7,800
101-270-706.000	HOLIDAY PAY	3,738	3,289	3,893	3,900
101-270-709.000	FICA	5,288	3,646	5,006	5,600

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 270 - HUMAN RESOURCES					
101-270-710.000	UNEMPLOYMENT COMPENSATION	6,104	4,000	10,800	12,000
101-270-711.000	MEDICARE	1,237	853	1,169	1,300
101-270-712.000	CASH IN LIEU OF BENEFITS	2,500	1,250	1,250	
101-270-713.000	OVERTIME SALARIES	10,275	9,425	10,800	12,000
101-270-714.000	LONGEVITY PAY	120	140	140	160
101-270-716.000	DEFINED CONTRIBUTION PENSION PLAN	8,384	6,010	8,009	9,000
101-270-718.000	HEALTH INSURANCE	5,215	12,896	23,000	24,000
101-270-721.000	CLOTHING ALLOWANCE	400	400	400	400
101-270-724.000	WORKMENS COMPENSATION	112,467	93,180	189,000	150,000
101-270-727.000	LIFE INSURANCE	94	58	200	200
101-270-752.000	OFFICE SUPPLIES	1,468	666	2,781	2,500
101-270-801.000	PROFESSIONAL AND CONTRACTUAL SERV	14,212	49,258	60,000	50,000
101-270-843.000	MEDICAL PROVIDER SERVICES	4,348	6,863	10,800	10,000
101-270-870.000	TRAINING	1,913	749	3,337	1,000
Totals for dept 270 - HUMAN RESOURCES		248,239	236,800	406,784	367,860
Dept 301 - POLICE					
101-301-702.000	WAGES - FULL TIME EMPLOYEES	1,149,654	659,361	1,140,253	1,600,000
101-301-704.000	PART TIME SALARIES	126,532	90,838	131,760	170,000
101-301-705.000	VACATION PAY	128,726	82,688	136,831	160,000
101-301-706.000	HOLIDAY PAY	87,036	85,675	94,500	160,000
101-301-709.000	FICA	16,148	11,804	17,658	25,000
101-301-711.000	MEDICARE	25,883	17,740	28,620	30,000
101-301-712.000	CASH IN LIEU OF BENEFITS	5,000	5,000	5,000	5,000
101-301-713.000	OVERTIME SALARIES	334,048	252,939	358,560	335,000
101-301-714.000	LONGEVITY PAY	4,480	4,560	4,560	5,225
101-301-716.000	DEFINED CONTRIBUTION PENSION PLAN	44,795	28,607	66,960	60,000
101-301-717.000	DEFINED BENEFIT PENSION PLAN CONTI	41,539	23,538	47,520	60,000
101-301-718.000	HEALTH INSURANCE	249,262	164,138	340,200	330,000
101-301-720.000	GUN ALLOWANCE	12,750	10,500	17,820	15,000
101-301-721.000	CLOTHING ALLOWANCE	10,200	10,300	16,632	14,000
101-301-723.000	RETIREE HEALTH CARE - OPEB	38,800	22,200	41,472	40,000
101-301-727.000	LIFE INSURANCE	1,283	956	2,074	2,400
101-301-752.000	OFFICE SUPPLIES	5,680	2,089	5,400	5,000
101-301-754.000	AMMUNITION	980	1,580	5,400	2,500
101-301-755.000	PRISONER MEALS	4,024	2,846	5,400	5,000
101-301-757.000	SUPPLIES & EQUIPMENT	45,272	59,961	80,000	60,000
101-301-759.000	GASOLINE	37,777	24,094	45,000	60,000
101-301-767.000	CLOTHING	4,098	394	10,800	5,000
101-301-801.000	PROFESSIONAL AND CONTRACTUAL SERV	62,641	46,300	75,000	75,000
101-301-809.000	PRISONER MAINTENANCE	25,725	34,265	60,000	50,000
101-301-850.100	RADIO MAINTENANCE	1,082	783	2,700	2,000
101-301-852.100	CABLE	528	351	864	600
101-301-861.000	TRANSPORTATION - MILEAGE REIMBURSE	495	116	648	500
101-301-870.000	TRAINING	(100)	1,709	16,200	27,000
101-301-911.000	CONFERENCES	828			
101-301-915.000	MEMBERSHIPS	200		540	500
101-301-916.000	DOWNRIVER MUTUAL AID MEMBERSHIP FE	13,301	13,301	13,301	13,301
101-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	29,960	14,906	30,000	30,000
101-301-935.000	LIABILITY INSURANCE	110,372	96,266	96,266	128,737
101-301-943.000	EQUIPMENT RENTAL	41,651	42,500	42,500	43,500
101-301-970.000	CAPITAL OUTLAY			25,000	
101-301-981.000	VEHICLES	56,875	165,842	165,842	
Totals for dept 301 - POLICE		2,717,525	1,978,147	3,131,281	3,520,263
Dept 325 - COMMUNICATIONS/DISPATCH					
101-325-801.000	PROFESSIONAL AND CONTRACTUAL SERV		20,440	200,000	300,000
Totals for dept 325 - COMMUNICATIONS/DISPATCH			20,440	200,000	300,000
Dept 336 - FIRE DEPARTMENT					
101-336-702.000	WAGES - FULL TIME EMPLOYEES	867,320	569,934	929,318	1,367,100
101-336-704.000	PART TIME SALARIES	27,474			
101-336-705.000	VACATION PAY	64,101	47,466	71,436	136,710
101-336-706.000	HOLIDAY PAY	61,248	52,150	66,950	90,000
101-336-709.000	FICA	69,821	48,332	75,770	115,000
101-336-711.000	MEDICARE	17,535	12,145	17,220	26,000
101-336-712.000	CASH IN LIEU OF BENEFITS	12,500	8,125	13,210	10,000
101-336-713.000	OVERTIME SALARIES	185,985	118,995	242,795	213,000
101-336-714.000	LONGEVITY PAY	2,520	3,020	3,020	3,600
101-336-716.000	DEFINED CONTRIBUTION PENSION PLAN	87,440	62,382	97,767	117,000
101-336-718.000	HEALTH INSURANCE	144,045	108,939	158,392	192,000
101-336-721.000	CLOTHING ALLOWANCE	12,300	13,150	13,150	14,000
101-336-722.000	FOOD ALLOWANCE	12,600	13,500	13,500	14,000
101-336-727.000	LIFE INSURANCE	1,776	1,056	2,000	3,000
101-336-752.000	OFFICE SUPPLIES	1,143	731	1,591	1,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 336 - FIRE DEPARTMENT					
101-336-757.000	SUPPLIES & EQUIPMENT	52,133	16,830	41,200	60,000
101-336-759.000	GASOLINE	14,058	8,755	23,340	20,000
101-336-767.000	CLOTHING	305			
101-336-801.000	PROFESSIONAL AND CONTRACTUAL SERV	25,116	14,684	30,900	30,000
101-336-861.000	TRANSPORTATION - MILEAGE REIMBURSE			515	500
101-336-870.000	TRAINING	6,832	3,230	10,300	10,000
101-336-915.000	MEMBERSHIPS	200	40	258	250
101-336-932.000	VEHICLE REPAIRS AND MAINTENANCE	17,958	8,399	31,827	25,000
101-336-935.000	LIABILITY INSURANCE	42,645	52,643	52,643	50,000
101-336-978.000	CAPITAL OUTLAY - FIRE EQUIPMENT	7,719	91,592	91,592	
101-336-981.000	VEHICLES	705,221	497,032	497,032	
Totals for dept 336 - FIRE DEPARTMENT		2,439,995	1,753,130	2,486,226	2,498,660
Dept 371 - BUILDING AND INSPECTIONS					
101-371-702.000	WAGES - FULL TIME EMPLOYEES		33,583	61,000	84,000
101-371-704.000	PART TIME SALARIES		30,910	58,000	44,000
101-371-705.000	VACATION PAY		3,858	8,000	8,400
101-371-706.000	HOLIDAY PAY		3,080	6,000	4,200
101-371-709.000	FICA		4,403	8,000	8,800
101-371-711.000	MEDICARE		1,030	2,000	2,100
101-371-713.000	OVERTIME SALARIES		1,462	3,000	2,500
101-371-716.000	DEFINED CONTRIBUTION PENSION PLAN		4,200	8,000	9,700
101-371-718.000	HEALTH INSURANCE	29	11,363	24,000	22,000
101-371-721.000	CLOTHING ALLOWANCE		400	400	400
101-371-727.000	LIFE INSURANCE		36	200	200
101-371-752.000	OFFICE SUPPLIES	1,006	177	1,000	1,000
101-371-759.000	GASOLINE		43	500	500
101-371-801.000	PROFESSIONAL AND CONTRACTUAL SERV	556,755	219,585	540,000	600,000
101-371-861.000	TRANSPORTATION - MILEAGE REIMBURSE		410	1,000	1,000
101-371-870.000	TRAINING		1,100	2,000	2,500
101-371-915.000	MEMBERSHIPS		95	95	500
101-371-932.000	VEHICLE REPAIRS AND MAINTENANCE	869	10	1,000	3,000
101-371-935.000	LIABILITY INSURANCE	951			5,000
Totals for dept 371 - BUILDING AND INSPECTIONS		559,610	315,745	724,195	799,800
Dept 441 - PUBLIC WORKS					
101-441-702.000	WAGES - FULL TIME EMPLOYEES	166,175	207,053	332,000	470,000
101-441-704.000	PART TIME SALARIES		4,464	4,464	
101-441-705.000	VACATION PAY	12,766	11,584	33,200	47,000
101-441-706.000	HOLIDAY PAY	9,798	18,515	37,000	28,000
101-441-707.000	TEMPORARY EMPLOYEES	83,294	21,803	108,000	85,000
101-441-709.000	FICA	19,093	20,422	38,000	39,100
101-441-711.000	MEDICARE	4,465	4,776	9,000	9,200
101-441-713.000	OVERTIME SALARIES	47,789	60,528	100,000	100,000
101-441-714.000	LONGEVITY PAY	1,040	1,000	1,000	1,600
101-441-716.000	DEFINED CONTRIBUTION PENSION PLAN	16,746	24,587	45,000	43,200
101-441-718.000	HEALTH INSURANCE	43,419	55,384	112,000	116,000
101-441-721.000	CLOTHING ALLOWANCE	1,600	2,870	2,870	3,200
101-441-727.000	LIFE INSURANCE	390	382	800	1,200
101-441-752.000	OFFICE SUPPLIES	2,136	3,356	4,450	5,000
101-441-757.000	SUPPLIES & EQUIPMENT	35,019	53,925	100,000	80,000
101-441-759.000	GASOLINE	38,935	27,688	50,000	46,000
101-441-767.000	CLOTHING	1,382	2,089	7,560	6,000
101-441-801.000	PROFESSIONAL AND CONTRACTUAL SERV	72,815	236,874	324,000	350,000
101-441-869.000	STORM WATER PERMIT FEE	1,000	1,000	1,000	1,000
101-441-870.000	TRAINING	6,231	420	10,800	10,000
101-441-930.200	BOARD UP EXPENSES	4,980	4,030	10,800	10,000
101-441-932.000	VEHICLE REPAIRS AND MAINTENANCE	23,888	41,067	72,306	80,000
101-441-935.000	LIABILITY INSURANCE	66,175	59,917	71,470	77,188
101-441-943.000	EQUIPMENT RENTAL	16,043	28,828	29,000	30,000
101-441-975.000	BUILDINGS, BUILDING ADDITIONS AND		525,101	525,101	
101-441-979.000	CAPITAL OUTLAY - YARD AND STORAGE		99,244	99,244	
101-441-981.000	VEHICLES		267,862	267,863	
Totals for dept 441 - PUBLIC WORKS		675,179	1,784,769	2,396,928	1,638,688
Dept 448 - STREET LIGHTING					
101-448-920.000	STREET LIGHTING	477,959	298,361	515,160	562,000
Totals for dept 448 - STREET LIGHTING		477,959	298,361	515,160	562,000
Dept 704 - PARK AND RECREATION					
101-704-702.000	WAGES - FULL TIME EMPLOYEES	58,802	35,613	64,519	70,400
101-704-705.000	VACATION PAY	2,268	2,112	4,005	7,000
101-704-706.000	HOLIDAY PAY	3,025	2,860	4,005	3,500
101-704-707.000	TEMPORARY EMPLOYEES	25,710	19,387	44,496	50,000
101-704-709.000	FICA	6,055	4,561	7,587	8,200

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 704 - PARK AND RECREATION					
101-704-711.000	MEDICARE	1,416	1,067	2,592	1,900
101-704-712.000	CASH IN LIEU OF BENEFITS	2,500	2,500	2,500	2,500
101-704-713.000	OVERTIME SALARIES	6,763	6,880	6,674	8,000
101-704-714.000	LONGEVITY PAY	120	120	120	140
101-704-716.000	DEFINED CONTRIBUTION PENSION PLAN	7,121	4,992	7,787	8,100
101-704-718.000	HEALTH INSURANCE	6,450	818	22,248	1,400
101-704-721.000	CLOTHING ALLOWANCE	800	400	864	400
101-704-727.000	LIFE INSURANCE	94	58	111	200
101-704-757.000	SUPPLIES & EQUIPMENT	53,733	33,377	81,000	60,000
101-704-801.000	PROFESSIONAL AND CONTRACTUAL SERV	13,441	23,137	25,000	25,000
101-704-915.000	MEMBERSHIPS	170			
101-704-946.000	ENGINEERING SERVICES	76,369	186,740	200,000	150,000
101-704-971.000	LAND	707,168	457,000	457,000	
101-704-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	354,189	1,484,230	2,075,000	450,000
101-704-975.000	BUILDINGS, BUILDING ADDITIONS AND				1,000,000
Totals for dept 704 - PARK AND RECREATION		1,326,194	2,265,852	3,005,508	1,846,740
Dept 721 - COMMUNITY PLANNING AND DEVELOPMENT					
101-721-702.000	WAGES - FULL TIME EMPLOYEES	65,753	48,572	75,600	78,000
101-721-705.000	VACATION PAY	5,711	4,477	7,560	7,800
101-721-706.000	HOLIDAY PAY	4,120	3,299	7,560	3,900
101-721-709.000	FICA	4,832	3,811	5,724	5,600
101-721-711.000	MEDICARE	1,130	891	1,404	1,300
101-721-713.000	OVERTIME SALARIES	6,473	4,278	2,781	8,000
101-721-714.000	LONGEVITY PAY	120			120
101-721-716.000	DEFINED CONTRIBUTION PENSION PLAN	8,214	5,726	9,720	9,800
101-721-718.000	HEALTH INSURANCE	20,706	16,707	21,600	24,000
101-721-721.000	CLOTHING ALLOWANCE	800	800	800	400
101-721-727.000	LIFE INSURANCE	94	65	108	200
101-721-752.000	OFFICE SUPPLIES	87	248	1,080	1,000
101-721-805.000	PROFESSIONAL SERVICES	32,476	78,630	100,000	54,000
101-721-861.000	TRANSPORTATION - MILEAGE REIMBURSE	113	164	540	500
101-721-870.000	TRAINING		1,486	2,000	
101-721-915.100	MEMBERSHIPS	6,097	6,097	6,097	7,241
101-721-959.000	DEMOLITION EXPENSE	765,836	1,100,007	2,000,000	
101-721-971.000	LAND		317,500	317,500	
Totals for dept 721 - COMMUNITY PLANNING AND DEVELCP		922,562	1,592,758	2,560,074	201,861
Dept 756 - SENIOR CITIZENS					
101-756-704.000	PART TIME SALARIES	59,306	36,636	75,600	80,000
101-756-705.000	VACATION PAY	1,112	1,286	4,320	2,500
101-756-709.000	FICA	4,103	2,852	6,897	5,200
101-756-711.000	MEDICARE	960	667	1,557	1,200
101-756-712.000	CASH IN LIEU OF BENEFITS	5,000	5,000	5,000	5,000
101-756-713.000	OVERTIME SALARIES	1,368	946	1,669	2,000
101-756-716.000	DEFINED CONTRIBUTION PENSION PLAN		3,280	6,000	5,600
101-756-727.000	LIFE INSURANCE		14	200	
101-756-752.000	OFFICE SUPPLIES	822		500	1,000
101-756-757.000	SUPPLIES & EQUIPMENT	4,371	9,736	15,000	10,000
101-756-759.000	GASOLINE	5,625	3,709	6,480	6,000
101-756-801.000	PROFESSIONAL AND CONTRACTUAL SERV	4,010	3,833	9,720	10,000
101-756-932.000	VEHICLE REPAIRS AND MAINTENANCE	2,759	25	2,160	2,500
101-756-935.000	LIABILITY INSURANCE	74,866	83,873	83,874	91,000
Totals for dept 756 - SENIOR CITIZENS		164,302	151,857	218,977	222,000
Dept 757 - BOAT LAUNCH					
101-757-872.000	BOAT RAMP SERVICES	1,760	1,198	2,000	2,500
101-757-946.000	ENGINEERING SERVICES	72,327	120,668	200,000	
101-757-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	154,838	632,725	1,875,000	
Totals for dept 757 - PARK AND RECREATION		228,925	754,591	2,077,000	2,500
Dept 861 - RETIREE					
101-861-717.150	MERS RETIREES GENERAL NON-UNION ((56,594	220	220	400
101-861-717.175	MERS RETIREES GENERAL NON-UNION ((2,538,017			
101-861-717.200	MERS RETIREES POAM (02)	935,052	545,944	818,916	757,596
101-861-717.250	MERS RETIREES POAM (02)-ADDITIONAI	1,268,714			
101-861-717.300	MERS RETIREES FIRE (05)	474,708	342,568	513,852	540,720
101-861-717.400	MERS RETIREES GENERAL UNION (10)	49,590	5,800	8,700	8,400
101-861-717.450	MERS RETIREES GENERAL UNION (10)-P	2,207,724			
101-861-717.600	MERS RETIREES COURT (13)	60,912	17,708	21,432	48,792
101-861-717.650	MERS RETIREES COURT (13) - ADDITIC	273,058	295,471	295,471	
101-861-727.000	LIFE INSURANCE	20	14	24	
101-861-834.000	RETIREE HEALTH INSURANCE	941,610	921,148	1,332,270	1,010,000
101-861-834.003	RETIREE HEALTH INS CONTRIBUTION	(52,034)	(36,039)	(51,000)	(54,000)
101-861-844.000	DEATH BENEFITS	25,000	10,000	30,000	15,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 861 - RETIREE					
	Totals for dept 861 - RETIREE	8,778,965	2,102,834	2,969,885	2,326,908
Dept 906 - DEBT SERVICE					
101-906-991.000	PRINCIPAL PAYMENTS		300,000	300,000	500,000
	FOOTNOTE AMOUNTS:				300,000
	EMERGENCY LOAN #1 - 2/19/2026 (\$1,500,000 BFY BALANCE)				200,000
	FOOTNOTE AMOUNTS:				500,000
	EMERGENCY LOAN #2 - 12/15/2025 (\$1,000,000 BFY BALANCE)				500,000
	GL # FOOTNOTE TOTAL:				500,000
101-906-992.000	INTEREST	52,029	114,781	114,782	123,965
	Totals for dept 906 - DEBT SERVICE	52,029	414,781	414,782	623,965
Dept 966 - OPERATING TRANSFERS OUT					
101-966-999.202	TRANSFER TO MAJOR STREET FUND		274,272	274,273	
101-966-999.203	TRANSFER TO LOCAL STREET FUND		272,751	347,500	
101-966-999.248	TRANSFER TO DDA FUND	12,000			
101-966-999.285	OP TRANSFER TO ARPA FUND	539,436			
	Totals for dept 966 - OPERATING TRANSFERS OUT	551,436	547,023	621,773	
TOTAL APPROPRIATIONS		22,654,971	17,184,986	26,765,412	18,851,272
NET OF REVENUES/APPROPRIATIONS - FUND 101		(1,297,353)	(4,324,787)	(5,557,565)	(2,726,351)
	BEGINNING FUND BALANCE	8,084,487	6,787,134	6,787,134	
	ENDING FUND BALANCE	6,787,134	2,462,347	1,229,569	

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
202-000-528.000	OTHER FEDERAL GRANTS	202,751	214,044	214,045	
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	788,855	489,055	816,561	788,855
202-000-556.000	STATE GRANTS - OTHER	170,620	103,399	103,399	
202-000-572.000	STATE GRANTS - METRO ACT	10,640		10,663	10,640
202-000-665.000	INTEREST INCOME	40,411	12,701	15,000	5,000
202-000-685.000	MISC REIMBURSEMENTS	3,203	2,158	5,100	4,316
202-000-699.101	TRANSFER IN FROM GEN FUND		274,272	274,273	
Totals for dept 000 -		1,216,480	1,095,629	1,439,041	808,811
TOTAL ESTIMATED REVENUES		1,216,480	1,095,629	1,439,041	808,811
APPROPRIATIONS					
Dept 000					
202-000-803.000	ADMINISTRATIVE SERVICES	39,975	25,333	38,000	40,000
Totals for dept 000 -		39,975	25,333	38,000	40,000
Dept 463 - STREET ROUTINE MAINTENANCE (ACT 51)					
202-463-828.000	ROUTINE MAINTENANCE	822,399	964,400	1,075,000	213,811
202-463-829.000	TRAFFIC SERVICES	46,726	14,337	55,000	55,000
202-463-830.000	WINTER MAINTENANCE	2,015	4,074	25,000	25,000
202-463-831.000	NON-MOTORIZED IMPROVEMENT	237,777	330,455	425,000	100,000
FOOTNOTE AMOUNTS:					100,000
SIDEWALK DISTRICT 2					
Totals for dept 463 - STREET ROUTINE MAINTENANCE (ACT 51)		1,108,917	1,313,266	1,580,000	393,811
Dept 966 - OPERATING TRANSFERS OUT					
202-966-999.000	OPERATING TRANSFERS OUT		400,000	400,000	375,000
Totals for dept 966 - OPERATING TRANSFERS OUT			400,000	400,000	375,000
TOTAL APPROPRIATIONS		1,148,892	1,738,599	2,018,000	808,811
NET OF REVENUES/APPROPRIATIONS - FUND 202		67,588	(642,970)	(578,959)	
BEGINNING FUND BALANCE		729,660	797,249	797,249	
ENDING FUND BALANCE		797,248	154,279	218,290	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	307,325	190,618	317,985	307,325
203-000-556.000	STATE GRANTS - OTHER	212,000	235,527	235,527	250,000
	FOOTNOTE AMOUNTS:				250,000
	MDOT TDEF #735 FLORENCE, CHARLOTTE AND CHERRYGROVE STREETS				
203-000-572.000	STATE GRANTS - METRO ACT	23,463		23,243	23,463
203-000-582.000	CONTRIBUTION LOCAL UNIT - SEMCOG		3,468	32,400	
203-000-665.000	INTEREST INCOME	28,474	11,376	15,000	1,000
203-000-699.000	OPERATING TRANSFERS IN		400,000	400,000	375,000
203-000-699.101	TRANSFER IN FROM GEN FUND		272,751	347,500	
Totals for dept 000 -		571,262	1,113,740	1,371,655	956,788
TOTAL ESTIMATED REVENUES		571,262	1,113,740	1,371,655	956,788
APPROPRIATIONS					
Dept 000					
203-000-803.000	ADMINISTRATIVE SERVICES	16,539	9,667	14,500	16,540
Totals for dept 000 -		16,539	9,667	14,500	16,540
Dept 463 - STREET ROUTINE MAINTENANCE (ACT 51)					
203-463-828.000	ROUTINE MAINTENANCE	720,580	1,241,252	1,350,000	710,248
	FOOTNOTE AMOUNTS:				575,000
	MDOT TDEF #735 FLORENCE, CHARLOTTE AND CHERRYGROVE STREETS				
203-463-829.000	TRAFFIC SERVICES	1,853	3,781	10,000	5,000
203-463-830.000	WINTER MAINTENANCE	4,443	8,983	25,000	25,000
203-463-831.000	NON-MOTORIZED IMPROVEMENT	122,751	227,035	400,000	200,000
	FOOTNOTE AMOUNTS:				200,000
	SIDEWALK DISTRICT 2				
Totals for dept 463 - STREET ROUTINE MAINTENANCE (ACT 51)		849,627	1,481,051	1,785,000	940,248
TOTAL APPROPRIATIONS		866,166	1,490,718	1,799,500	956,788
NET OF REVENUES/APPROPRIATIONS - FUND 203		(294,904)	(376,978)	(427,845)	
	BEGINNING FUND BALANCE	747,911	453,007	453,007	
	ENDING FUND BALANCE	453,007	76,029	25,162	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
226-000-402.000	CURRENT REAL PROPERTY TAXES	211,175	225,369	287,555	298,503
226-000-410.000	CURRENT PERSONAL PROPERTY TAXES	37,810	44,809	47,625	44,394
226-000-411.000	DELINQUENT REAL PROPERTY TAXES	51,235			
226-000-415.000	ALLOWANCE FOR CHARGEBACKS	(1,720)	3,678	2,581	2,500
226-000-416.000	TAX INCREMENT FINANCE CAPTURE (T)	(997)	(2,205)	(2,886)	(2,987)
226-000-437.000	INDUSTRIAL FACILITY TAX	999	1,023	1,048	1,054
226-000-445.000	PENALTIES AND INTEREST ON TAXES	547	849	648	258
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	85,527	229,858	229,859	229,858
226-000-573.100	LOCAL COMMUNITY STABILIZATION SHAF	133,024		75,081	77,333
226-000-665.000	INTEREST INCOME	27,604	23,118	30,000	24,000
Totals for dept 000 -		545,204	526,499	671,511	674,913
TOTAL ESTIMATED REVENUES		545,204	526,499	671,511	674,913
APPROPRIATIONS					
Dept 528 - SANITATION/LANDFILL/SOLID WASTE					
226-528-919.000	WASTE AND RUBBISH DISPOSAL	429,868	244,894	536,328	539,913
226-528-926.000	COMPACTED TON DUMPING	100,926	50,821	114,577	130,000
226-528-927.000	DEMOLITION TON DUMPING	2,862	4,187	5,000	5,000
Totals for dept 528 - SANITATION/LANDFILL/SOLID WAS		533,656	299,902	655,905	674,913
Dept 966 - OPERATING TRANSFERS OUT					
226-966-999.101	OP TRANSFER TO GENERAL FUND		157,516	157,516	250,000
Totals for dept 966 - OPERATING TRANSFERS OUT			157,516	157,516	250,000
TOTAL APPROPRIATIONS		533,656	457,418	813,421	924,913
NET OF REVENUES/APPROPRIATIONS - FUND 226		11,548	69,081	(141,910)	(250,000)
BEGINNING FUND BALANCE		528,085	539,632	539,632	
ENDING FUND BALANCE		539,633	608,713	397,722	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
248-000-416.000	TAX INCREMENT FINANCE CAPTURE (T1	9,880	25,059	33,933	35,087
248-000-445.000	PENALTIES AND INTEREST ON TAXES	5	99		50
248-000-699.101	TRANSFER IN FROM GEN FUND	12,000			
Totals for dept 000 -		<u>21,885</u>	<u>25,158</u>	<u>33,933</u>	<u>35,137</u>
TOTAL ESTIMATED REVENUES		<u>21,885</u>	<u>25,158</u>	<u>33,933</u>	<u>35,137</u>
APPROPRIATIONS					
Dept 700 - COMMUNITY AND ECONOMIC DEVELOPMENT					
248-700-702.000	WAGES - FULL TIME EMPLOYEES		6,000	11,000	12,000
248-700-709.000	FICA		372	700	744
248-700-711.000	MEDICARE		87	200	174
248-700-801.000	PROFESSIONAL AND CONTRACTUAL SERV1	13,925	925	22,033	22,219
Totals for dept 700 - COMMUNITY AND ECONOMIC DEVELC		<u>13,925</u>	<u>7,384</u>	<u>33,933</u>	<u>35,137</u>
TOTAL APPROPRIATIONS		<u>13,925</u>	<u>7,384</u>	<u>33,933</u>	<u>35,137</u>
NET OF REVENUES/APPROPRIATIONS - FUND 248		<u>7,960</u>	<u>17,774</u>		
BEGINNING FUND BALANCE		5,461	13,421	13,421	
ENDING FUND BALANCE		13,421	31,195	13,421	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
265-000-543.000	STATE GRANT - PUBLIC SAFE	6,433	3,394	3,610	6,433
Totals for dept 000 -		6,433	3,394	3,610	6,433
TOTAL ESTIMATED REVENUES		6,433	3,394	3,610	6,433
APPROPRIATIONS					
Dept 310 - PUBLIC SAFETY					
265-310-870.000	TRAINING	3,523	3,218	3,610	6,433
Totals for dept 310 - PUBLIC SAFETY		3,523	3,218	3,610	6,433
TOTAL APPROPRIATIONS		3,523	3,218	3,610	6,433
NET OF REVENUES/APPROPRIATIONS - FUND 265		2,910	176		
BEGINNING FUND BALANCE		4,359	7,269	7,269	
ENDING FUND BALANCE		7,269	7,445	7,269	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
271-000-402.000	CURRENT REAL PROPERTY TAXES	93,270	100,273	125,145	131,163
271-000-410.000	CURRENT PERSONAL PROPERTY TAXES	15,804	18,953	19,901	18,776
271-000-411.000	DELINQUENT REAL PROPERTY TAXES	21,378			
271-000-415.000	ALLOWANCE FOR CHARGEBACKS	(1,180)	1,644		
271-000-437.000	INDUSTRIAL FACILITY TAX	417	432	437	444
271-000-445.000	PENALTIES AND INTEREST ON TAXES	228	359	274	200
271-000-540.000	LIBRARY STATE AID	9,436	4,811	9,289	9,600
271-000-541.000	PENAL FINES		8,281	22,000	8,000
271-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	106,533	97,117	97,118	97,118
271-000-573.100	LOCAL COMMUNITY STABILIZATION SHAF	165,694		174,238	165,694
271-000-629.000	SERVICES RENDERED		417		
271-000-665.000	INTEREST INCOME	41,526	25,260	40,500	36,000
271-000-674.000	CONTRIBUTIONS AND DONATIONS	5,157			
Totals for dept 000 -		458,263	257,547	488,902	466,995
TOTAL ESTIMATED REVENUES		458,263	257,547	488,902	466,995
APPROPRIATIONS					
Dept 790 - LIBRARY OPERATIONS					
271-790-702.000	WAGES - FULL TIME EMPLOYEES	105,705	59,589	114,480	260,000
271-790-704.000	PART TIME SALARIES	22,900	17,833	75,500	24,000
271-790-705.000	VACATION PAY	5,784	6,212	11,124	16,000
271-790-706.000	HOLIDAY PAY	6,006	3,036	7,119	16,000
271-790-709.000	FICA	8,965	5,831	13,000	19,600
271-790-711.000	MEDICARE	2,097	1,364	3,100	4,600
271-790-712.000	CASH IN LIEU OF BENEFITS	2,500	2,500	2,700	
271-790-713.000	OVERTIME SALARIES	6,567	728	5,562	10,000
271-790-714.000	LONGEVITY PAY	260	300	281	600
271-790-716.000	DEFINED CONTRIBUTION PENSION PLAN	11,187	6,878	12,690	22,100
271-790-718.000	HEALTH INSURANCE	18,102	16,189	22,410	114,000
271-790-721.000	CLOTHING ALLOWANCE	800	2,000	864	2,000
271-790-727.000	LIFE INSURANCE	187	115	267	1,000
271-790-752.000	OFFICE SUPPLIES	7,047	240	5,400	10,000
271-790-757.000	SUPPLIES & EQUIPMENT	22,051	16,611	25,000	27,000
271-790-775.000	OTHER MEDIA	1,427	(397)	1,620	1,750
271-790-791.000	SUBSCRIPTIONS AND PUBLICATIONS	713		1,080	1,166
271-790-792.000	BOOKS & PERIODICALS	34,979	22,789	27,000	35,000
271-790-801.000	PROFESSIONAL AND CONTRACTUAL SERVI	2,146	9,461	7,500	15,000
271-790-851.000	MAIL OR POSTAGE		800		
271-790-870.000	TRAINING		1,162	1,620	5,000
271-790-881.000	PROGRAMMING		804	12,000	12,000
271-790-915.000	MEMBERSHIPS	681		1,080	2,000
271-790-921.000	BUILDING ELECTRIC & NATRUAL GAS	4,029	3,915	5,562	7,000
271-790-929.000	UTILITIES	8,472	217	890	1,000
271-790-930.000	LAND AND BUILDING REPAIRS	2,503	10,810	20,000	5,000
271-790-933.000	SOFTWARE MAINTENANCE AGREEMENTS	108	64	216	1,400
271-790-942.000	COMPUTER EXPENSES	1,184	255	2,160	1,000
271-790-943.000	EQUIPMENT RENTAL	1,036	2,418	3,182	4,000
271-790-946.000	ENGINEERING SERVICES	20,674	6,667	10,000	10,000
271-790-952.000	TELECOMMUNICATIONS	36,464	27,556	44,496	48,000
271-790-954.000	TLN DELIVERY	1,398	1,398	1,512	1,400
271-790-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	90,629	69,472	69,472	
271-790-975.000	BUILDINGS, BUILDING ADDITIONS AND	350,576		125,500	
271-790-980.000	OFFICE EQUIPMENT AND FURNITURE		13,185	13,185	
Totals for dept 790 - LIBRARY OPERATIONS		777,177	310,002	647,572	677,616
TOTAL APPROPRIATIONS		777,177	310,002	647,572	677,616
NET OF REVENUES/APPROPRIATIONS - FUND 271		(318,914)	(52,455)	(158,670)	(210,621)
BEGINNING FUND BALANCE		1,042,831	723,917	723,917	
ENDING FUND BALANCE		723,917	671,462	565,247	

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
285-000-528.000	OTHER FEDERAL GRANTS	1,751,455			
285-000-699.101	TRANSFER IN FROM GEN FUND	539,436			
Totals for dept 000 -		2,290,891			
TOTAL ESTIMATED REVENUES		2,290,891			
APPROPRIATIONS					
Dept 700 - COMMUNITY AND ECONOMIC DEVELOPMENT					
285-700-989.000	STREET REHABILITATION	2,296,833			
Totals for dept 700 - COMMUNITY AND ECONOMIC DEVELC		2,296,833			
TOTAL APPROPRIATIONS		2,296,833			
NET OF REVENUES/APPROPRIATIONS - FUND 285		(5,942)			
BEGINNING FUND BALANCE		5,942			
ENDING FUND BALANCE					

Calculations as of 02/28/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
396-000-402.000	CURRENT REAL PROPERTY TAXES	212,306	232,344	289,094	102,568
396-000-410.000	CURRENT PERSONAL PROPERTY TAXES	38,012	46,195	47,880	15,255
396-000-411.000	DELINQUENT REAL PROPERTY TAXES	51,510			
396-000-415.000	ALLOWANCE FOR CHARGEBACKS	(350)	5,663	5,000	
396-000-437.000	INDUSTRIAL FACILITY TAX	1,004	1,054	1,055	362
396-000-445.000	PENALTIES AND INTEREST ON TAXES	550	875	668	500
396-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	256,582	233,905	233,905	78,000
396-000-573.100	LOCAL COMMUNITY STABILIZATION SHAF	399,071		229,735	133,000
396-000-665.000	INTEREST INCOME	80,450	36,261	75,000	24,000
Totals for dept 000 -		1,039,135	556,297	882,337	353,685
TOTAL ESTIMATED REVENUES		1,039,135	556,297	882,337	353,685
APPROPRIATIONS					
Dept 906 - DEBT SERVICE					
396-906-991.000	PRINCIPAL	1,050,000	370,000	1,045,000	830,000
	FOOTNOTE AMOUNTS:				390,000
	REGULAR PAYMENT 11/01/2025 (\$1,245,000 BFY BALANCE)				440,000
	FOOTNOTE AMOUNTS:				440,000
	EXTRAORDINARY MANDATORY REDEMPTION 05/01/2026				830,000
	GL # FOOTNOTE TOTAL:				830,000
396-906-992.000	INTEREST	196,275	70,313	129,895	63,980
Totals for dept 906 - DEBT SERVICE		1,246,275	440,313	1,174,895	893,980
TOTAL APPROPRIATIONS		1,246,275	440,313	1,174,895	893,980
NET OF REVENUES/APPROPRIATIONS - FUND 396		(207,140)	115,984	(292,558)	(540,295)
	BEGINNING FUND BALANCE	1,474,914	1,267,774	1,267,774	
	ENDING FUND BALANCE	1,267,774	1,383,758	975,216	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
592-000-415.000	ALLOWANCE FOR CHARGEBACKS	3,653	948	921	
592-000-528.000	OTHER FEDERAL GRANTS		396,080	396,081	3,000,000
592-000-539.000	STATE GRANTS	1,204,274			
592-000-556.000	STATE GRANTS - OTHER	75,051	239,133	239,133	
592-000-582.000	CONTRIBUTION LOCAL UNIT - SEMCOG	28,898			
592-000-644.000	WATER SERVICE SALES	3,228,918	1,907,476	2,866,150	3,200,000
592-000-645.000	SEWER SERVICE SALES	3,211,762	2,821,293	4,200,000	4,700,000
592-000-646.000	PENALTY	111,147	98,080	124,450	112,000
592-000-648.000	TURN ON / OFF FEES	7,880	9,371	8,680	7,000
592-000-649.000	METER & FREEZE PLATE	545			
592-000-665.000	INTEREST INCOME	95,109	41,439	66,500	60,000
592-000-665.001	INTEREST EARNINGS - DRSDS	8,492			
592-000-670.000	MISC RENTAL FEES	650			
592-000-673.000	GAIN/LOSS ON SALE OF ASSETS		(2,802)	(2,802)	
592-000-685.000	MISC REIMBURSEMENTS	51,555	28,960	28,960	
592-000-697.000	PREMIUM ON BONDS OR NOTES		(11,363)	(11,364)	
Totals for dept 000 -		8,027,934	5,528,615	7,916,709	11,079,000
TOTAL ESTIMATED REVENUES		8,027,934	5,528,615	7,916,709	11,079,000
APPROPRIATIONS					
Dept 536 - WATER AND SEWER SYSTEMS					
592-536-702.000	WAGES - FULL TIME EMPLOYEES	311,573	174,944	341,280	368,582
592-536-705.000	VACATION PAY	17,750	11,926	24,000	27,000
592-536-706.000	HOLIDAY PAY	17,396	13,952	27,000	27,000
592-536-709.000	FICA	21,997	14,287	25,920	28,000
592-536-711.000	MEDICARE	5,145	3,341	6,048	6,532
592-536-712.000	CASH IN LIEU OF BENEFITS		2,500	2,500	
592-536-713.000	OVERTIME SALARIES	24,764	23,976	50,000	42,000
592-536-714.000	LONGEVITY PAY	1,460	1,280	1,280	1,400
592-536-715.000	PENSION EXPENSE (GASB 68)	(1,005,500)			
592-536-716.000	DEFINED CONTRIBUTION PENSION PLAN	25,238	16,278	32,000	30,000
592-536-718.000	HEALTH INSURANCE	77,875	60,706	120,000	111,000
592-536-721.000	CLOTHING ALLOWANCE	2,800	3,600	3,600	3,600
592-536-727.000	LIFE INSURANCE	722	349	890	1,200
592-536-752.000	OFFICE SUPPLIES	3,191	1,020	11,124	5,000
592-536-757.000	SUPPLIES & EQUIPMENT	11,381	4,104	27,000	25,000
592-536-767.000	CLOTHING			2,781	3,000
592-536-793.000	WATER METERS	103,830	(1,980)	50,000	50,000
592-536-801.000	PROFESSIONAL AND CONTRACTUAL SERV1	30,974	42,114	27,000	300,000
592-536-801.400	CONTRACTUAL SERVICES - WATER SERV1		30,846	600,000	
592-536-803.000	ADMINISTRATIVE SERVICES	322,034	236,667	355,000	395,000
592-536-851.000	MAIL OR POSTAGE	16,031	12,623	32,400	20,000
592-536-861.000	TRANSPORTATION - MILEAGE REIMBURSE	1,490	56	1,620	1,750
592-536-865.000	CUT & CAP SERVICE	1,200	13,600	20,000	20,000
592-536-866.000	CROSS CONNECTION PROGRAM SERVICE	32,034	19,222	44,496	48,000
592-536-867.000	ECORSE CREEK DRAIN MAINTENANCE	17,104	190,310	190,000	20,000
592-536-868.000	RAILROAD CROSSING PERMIT FEE	894	915	1,728	1,000
592-536-869.000	WATER AND SEWER PERMIT FEE	3,843	3,507	4,320	4,000
592-536-870.000	TRAINING	53	5,210	5,400	6,000
592-536-871.000	PUMP STATION EXPENSE	8,456	1,600	32,400	35,000
592-536-900.000	PRINTING AND PUBLISHING	210			
592-536-915.000	MEMBERSHIPS	910	1,075	1,075	1,500
592-536-917.000	DOWNRIVER WASTEWATER AUTHORITY	261,451	368,950	851,040	919,123
592-536-918.000	GREAT LAKES WATER AUTHORITY	1,225,427	763,978	1,306,400	1,371,100
FOOTNOTE AMOUNTS:					
ALLOCATED FY 2026 REVENUE REQUIREMENTS PER WATER SERVICE CHARGE SCHEDULE CALCULATION					
592-536-921.000	BUILDING ELECTRIC & NATRUAL GAS	20,886	13,203	23,360	26,000
592-536-924.000	EXCESS FLOW CHARGES	1,254,617	868,506	1,355,400	1,463,832
592-536-932.000	VEHICLE REPAIRS AND MAINTENANCE	7,640	5,205	10,800	11,000
592-536-935.000	LIABILITY INSURANCE	27,554	25,689	25,689	32,000
592-536-937.000	WATER/SEWER MAIN REPAIRS	113,209	468,157	756,000	800,000
592-536-940.000	RENTALS	13,561	9,377	15,120	16,330
592-536-946.000	ENGINEERING SERVICES	601,806	211,053	432,000	400,000
592-536-947.000	SEWER JETTING SERVICE	219,125	158,421	300,000	200,000
592-536-960.000	BAD DEBT EXPENSE	313,564	25,237	432,000	400,000
592-536-968.000	DEPRECIATION EXPENSE	366,515		878,796	949,100
592-536-969.000	AMORTIZATION EXPENSE	237,394		237,394	237,394
592-536-992.000	INTEREST	344,797	(30,422)	216,000	500,000
Totals for dept 536 - WATER AND SEWER SYSTEMS		5,062,401	3,775,382	8,880,861	8,907,443
TOTAL APPROPRIATIONS		5,062,401	3,775,382	8,880,861	8,907,443
NET OF REVENUES/APPROPRIATIONS - FUND 592		2,965,533	1,753,233	(964,152)	2,171,557

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 02/28/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
	BEGINNING FUND BALANCE	17,814,180	20,779,712	20,779,712	
	ENDING FUND BALANCE	20,779,713	22,532,945	19,815,560	