City Council Special Meeting

Monday, June 30, 2025 at 5:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett
2. **Roll Call**
3. **Approval of Agenda**
4. **Public Comments for Items on the Agenda** (Speakers are limited to 3 minutes)
5. **Action Requests - For Consideration / Approval**
   A. Fiscal Year 2024-2025 Budget Amendments
6. **Public Comment** (Speakers are limited to 3 minutes)
7. **Mayor and Council Comments**
8. **Adjourn**

ADDRESSING THE CITY COUNCIL

-Your comments shall be made during times set aside for that purpose.
-Stand or raise a hand to indicate that you wish to speak.
-When recognized, state your name and direct your comments and/or questions to any City official in attendance.
-Each person wishing to address the City Council and/or attending officials shall be afforded one opportunity of up to three (3) minutes duration during the first and last occassion for citizen comments and questions and one opportunity of up to three (3) minutes during each public hearing. Comments made during public hearins shall be relevant to the subject for which the public hearings are held.
-In addition to the opportunities described above, a citizen may respond to questions posed to him or her by the Mayor or members of the Council, provided members have been granted the floor to pose such questions.
-No speaker may make personal or impertinent attacks upon any officer, employee, or City Council member or other Elected Official, that is unrelated to the manner in which the officer, employee, or City Council member or other Elected Official performs his or her duties.
-No person shall use abusinve or threatening language toward any individual when addressing the City Council.
-Attendees are permitted to make video and sound recordings of the public meeting. However, video recording devices shall only be permitted in a designated area, and the device shall remain there through the duration of the meeting.
-Any person who violates this section shall be directed by the Mayor to be orderly and silent. If a person addressing the Council refuses to become silent when so directed, such person may be deemed by the Mayor to have committed a "breach of the peace" by disrupting and impeding the orderly conduct of the public meeting of the City Council and may be ordered by the Mayor to leave the meeting. If the person refuses to leave as directed, the Mayor may direct any law enforcement officer who is present to escort the violator from the meeting.

City of Lathrup Village
27400 Southfield Road
Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
FROM: Mike Greene – City Administrator
DATE: June 30, 2025
RE: Year-End Budget Amendments

Background Brief: At a minimum, two times each fiscal year City Council considers budget amendments to reflect current-year activity (CYA). Enclosed in your packet are recommended budget amendments that have been reviewed and discussed between the administration based on the current year's activity and forecasting for any bills that may be received in July that apply to FY 24-25. Approved budget amendments are necessary to limit findings during the audit process.

As mentioned during the June 16 Council meeting, while staff were conservative in their estimates for the remainder of the year, it is always difficult to perfectly forecast the remainder of the fiscal year when there were two full weeks left in the month.

Previous Action: June 16, 2025 – City Council Approved Budget Amendments

Economic Impact:
The FY 24-25 General Fund budget was approved last year with the expectation that the City would add ~$12,000 to the City's Fund Balance. The June 16 approved budget amendments had the City adding ~$3,300 to the City's Fund Balance. This includes the additional expenses, such as additional accounting services and the Patrol Car purchase. **After an additional review of all General Fund accounts, the City now projects to add ~$74,000 to the City's Fund Balance.** The main driver in this large change is the reduction in cost for 101-301.000-703 (Public Safety – Employee Taxes & Benefits). Since the Police Department was not fully staffed for most of the fiscal year, the cost of benefits has drastically reduced for that department.

The Major Street fund is planned to utilize the minor fund balance in FY 24-25. This is due to the approved EB 11 Mile construction project while keeping the maximum transfer to the Local Road fund, as the City plans for large local road projects over the next year (Siren Gate & Rainbow Circle).

The DDA had an approved budget that included utilizing Fund Balance as they continued to tackle projects such as the HAWK Signals and alley improvements. Due to the City changing staffing and moving from two full-time personnel to one full-time and one intern, the impact on the DDA fund balance was reduced.

The Water/Sewer fund, on paper, takes a large hit to the fund balance. This is due to two main factors: 1) a large bond payment for the SRT was originally budgeted for in FY 23-24; however, the County did not finish the work and bill the City until FY 24-25 (discussed and approved at mid-year budget amendments), 2) approved engineering services for the two Southfield Water Main grant projects. Overall, the Water/Sewer funds are still projected to hold healthy fund balances.

Recommendation: It is my recommendation to approve the FY 24/25 budget amendments.

Recommended Motion:
Moved by Council Member ____________________ seconded by Council Member ________________ to approve the fiscal year 2024/2025 budget amendments as presented.

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/25	Amendments	NOTES
ESTIMATED REVENUES							
Dept 000.000							
101-000.000-401.000	CITY TAXES	2,646,687	2,828,679	2,980,000	2,979,195	2,980,000	
101-000.000-402.000	REFUSE COLLECTION TAXES	397,308	424,217	447,000	446,834	447,000	
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	16,977	(1,983)	2,300	2,289	2,300	
101-000.000-414.000	TAX PENALTIES	32,569	39,099				
101-000.000-415.000	MISCELLANEOUS REVENUE	8,416	8,782	3,778	3,778	3,778	
101-000.000-416.000	WORK COMP DIVIDEND REVENUE	7,614					
101-000.000-416.001	PROPERTY & LIABLITY DIVIDEND REVENUE	8,845	7,920	8,048	8,048	8,048	
101-000.000-419.000	AT & T LEASE PAYMENTS	43,659	43,405	58,606	58,606	58,606	
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	47,273	46,027	65,976	68,057	68,057	Minor Increase In Lease Payment
101-000.000-423.000	WORK COMP REIMBURSEMENT	20,277		15,500	15,547	15,500	
101-000.000-424.000	UNEARNED REVENUE	154,205	12,000				
101-000.000-427.033	SPECIAL ASSESSMENT - PA 33 PUBLIC SAFETY						
101-000.000-445.000	PENALITIES AND INTEREST ON TAXES			43,000	42,912	43,000	
101-000.000-446.000	INVESTMENT INTEREST	23,004	50,980	115,000	103,106	115,000	
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	92,190	104,538	108,500	108,418	108,500	
101-000.000-448.000	INSURANCE REIMBURSEMENT		2,971	28,400	28,380	28,400	
101-000.000-455.000	METRO AUTHORITY-FEE	19,532	18,631	20,386	20,386	20,386	
101-000.000-456.000	BUILDING PERMITS	72,900	52,013	50,000	48,904	50,000	
101-000.000-456.283	BONDS FORFEITED/EXPIRED			24,000	24,069	24,000	
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	12,175	9,122	75,000	73,486	75,000	
101-000.000-458.000	PLUMBING/HEATING PERMITS	14,205	73,994	25,000	23,200	25,000	
101-000.000-459.000	ELECTRICAL PERMITS	11,891	14,634	18,000	16,880	18,000	
101-000.000-460.000	LICENSES/REGISTRATIONS & ETC DUE TO CITY	12,405	14,170	35,000	36,581	35,000	
101-000.000-461.000	DOG & CAT LICENSES	2,249	3,052	850	849	850	
101-000.000-465.000	CABLE TV REVENUES	106,071	93,996	83,400	63,653	83,400	
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	2,668	1,974	4,000	3,684	4,000	
101-000.000-470.001	DOG PARK REVENUE	185	70	15	15	15	
101-000.000-470.002	COMMUNITY GARDEN REVENUE	670	1,030	500	505	500	
101-000.000-471.000	DONATIONS-OTHER		200	30	30	30	
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	68,938	75,234	95,000	99,775	100,000	Additional Rentals
101-000.000-540.000	302 TRAINING FUNDS-REVENUES		1,827	4,100	4,108	4,100	
101-000.000-543.000	FEDERAL/STATE GRANT	14,632	6,598	17,700	17,720	17,700	
101-000.000-545.000	POLICE ACTIVITY - CPE REVENUE		5,500	11,000	11,000	11,000	
101-000.000-545.500	POLICE ACTIVITY REIMBURSEMENT			5,590	5,590	5,590	
101-000.000-546.000	POLICE CHARGES FOR SERVICES	18,193	15,107	11,000	9,702	11,000	
101-000.000-573.001	LCSA REVENUE	26,586	37,646	29,109	29,109	29,109	
101-000.000-574.000	STATE SHARED REVENUES	500,330	504,840	420,000	418,404	420,000	
101-000.000-607.000	FOIA FEES			1,100	1,054	1,100	
101-000.000-612.000	DISTRICT COURT FINES	79,502	83,068	60,000	54,511	60,000	
101-000.000-627.000	SIDEWALK REVENUES	362,189	369,377	78,000	97,516	97,500	Payments made early
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	70,212	36,066	4,000	7,199	7,200	Increase in code cases
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	32,174		40,000	28,106	40,000	
101-000.000-664.000	INTEREST INCOME- LEASES	80,284	78,755	77,000		77,000	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/25	Amendments	NOTES
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917	4,917	4,917	4,917	4,917	
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000	4,000	4,000	4,000	4,000	
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	22,000	131,088	40,845	40,845	40,845	
101-000.000-677.000	ELECTION REIMBURSEMENTS			5,425	5,430	5,425	
101-000.000-681.000	SALE OF ABANDONED PROPERTY	142,700		226	226	226	
101-000.000-682.000	SALE OF FIXED ASSET	14,329	299	7,000	6,955	7,000	
101-000.000-690.258	TRANSFER IN FROM CAPITAL ACQ			17,672	17,672	17,672	
Totals for dept 000.000 -		5,194,961	5,203,843	5,145,973	5,041,251	5,175,754	
TOTAL ESTIMATED REVENUES		5,194,961	5,203,843	5,145,973	5,041,251	5,175,754	
APPROPRIATIONS							
Dept 100.000 - GOVERNMENT SERVICES							
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	40,164	37,904	56,347	56,347	56,347	
101-100.000-710.000	UNEMPLOYMENT INSURANCE	52	56	57	57	57	
101-100.000-712.000	WORKER'S COMP INSURANCE	7,000	209	7,250	7,525	7,250	
101-100.000-713.000	MERS-RHFV CONTRIBUTION	50,000	50,000	50,000	50,000	50,000	
101-100.000-726.000	OFFICE SUPPLIES	4,889	4,466	4,500	4,354	4,500	
101-100.000-732.000	CODE ENFORCEMENT	369,633	1,375	2,500	2,005	2,500	
101-100.000-733.000	CASH SHORT/OVER		2,333		(1)		
101-100.000-802.000	TAX TRIBUNAL RETURNS	10,366	71				
101-100.000-803.000	MEMBERSHIPS & MEETINGS	7,266	3,550	6,800	6,784	6,800	
101-100.000-804.000	BUILDING TRADE INSPECTION	63,901	111,512	100,000	107,929	128,000	Uptick in permits being pulled
101-100.000-805.000	CABLE TELEVISION	51,737	55,694	61,500	61,517	61,550	
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	28,488	24,125	29,000	30,022	33,000	Additional Rentals
101-100.000-810.000	AUDITING & ACCOUNTING	43,845	107,554	98,531	98,531	98,531	
101-100.000-822.000	TRAINING	9,902	7,869	3,000	3,148	3,200	
101-100.000-832.000	CITIZEN COMMUNICATION/PR	10,174	800	500	393	500	
101-100.000-840.000	LIBRARY PAYMENT	119,938	119,938	119,938	119,938	119,938	
101-100.000-848.000	GOVERNMENT OPERATIONS	39,082	53,888	32,500	31,666	32,500	
101-100.000-848.001	TECHNOLOGY	57,028	56,463	75,000	74,037	75,000	
101-100.000-850.000	TELEPHONE EXPENDITURES	10,723	9,614	11,500	11,365	11,500	
101-100.000-860.000	VEHICLE EXPENSE	502	7,002	3,200	3,184	3,200	
101-100.000-880.000	CDBG EXPENDITURES	3,262					
101-100.000-882.000	PLANNING/CONSULTING FEES	14,989	12,147	53,000	48,586	53,000	
101-100.000-900.000	PRINTING/PUBLICATION COSTS	11,511	19,110	14,000	11,656	14,000	
101-100.000-901.000	POSTAGE FEES	5,491	6,632	6,700	6,715	7,500	
101-100.000-955.000	MISCELLANEOUS EXPENDITURES		3,040	8,000	7,839	8,000	
101-100.000-955.003	ARPA EXPENDITURES	154,205	12,000				
Totals for dept 100.000 - GOVERNMENT SERVICES		1,114,148	707,352	743,823	743,597	776,873	
Dept 101.000 - ADMINISTRATION							
101-101.000-701.000	SALARIES FULL-TIME	397,143	501,057	385,440	371,858	385,440	
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	242,629	236,550	364,150	308,052	364,150	
101-101.000-716.000	CODE ENFORCEMENT OFFICER		361				
101-101.000-717.000	CODE ENFORCEMENT LEGAL	19,237	16,413	19,000	17,225	19,000	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/25	Amendments	NOTES
101-101.000-718.000	ELECTIONS	17,118	24,710	45,000	39,219	45,000	
101-101.000-719.000	OFFICIALS EXPENSE			5,000	4,548	5,000	
101-101.000-721.000	DATA PROCESING & ASSESSING SVCS	36,044	70,719	39,000	616	39,000	
101-101.000-722.000	LEGAL SERVICES	53,678	50,808	72,000	65,020	74,000	
101-101.000-723.000	BOARD OF REVIEW	500	400	500	300	500	
101-101.000-803.000	MEMBERSHIPS & MEETINGS			4,000	3,480	4,000	
101-101.000-955.000	MISCELLANEOUS EXPENDITURES	53	1,167	150	195	150	
Totals for dept 101.000 - ADMINISTRATION		766,402	902,185	934,240	810,513	936,240	
Dept 201.000 - BUILDING & GROUNDS							
101-201.000-702.000	SALARIES PART-TIME	34,963	28,423	30,000	28,900	30,000	
101-201.000-920.000	UTILITIES	59,343	73,378	58,500	40,526	58,500	
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	54,057	34,878	47,500	42,071	47,500	
101-201.000-930.001	BUILDING - GRANTS	5,359	5,359	5,359	5,359	5,359	
101-201.000-936.000	EQUIPMENT MAINTENANCE		52	500	339	500	
101-201.000-938.000	PARKING LOT & GROUNDS	4,882	400	2,500	2,025	2,500	
101-201.000-970.000	CAPITAL EXPENDITURE			6,030	6,030	6,030	
Totals for dept 201.000 - BUILDING & GROUNDS		158,604	142,490	150,389	125,250	150,389	
Dept 301.000 - PUBLIC SAFETY							
101-301.000-701.000	SALARIES FULL-TIME	792,470	1,022,542	875,000	820,345	875,000	
101-301.000-702.000	SALARIES PART-TIME	70,915	65,214	80,000	81,340	86,000	Higher Usage of PT for Open Shifts
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	511,750	556,716	590,000	449,088	500,000	Not Fully Staffed
101-301.000-704.000	SALARIES-OVERTIME	37,062	47,898	45,000	42,702	46,500	Higher Usage of OT for Open Shifts
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	26,106	17,904	37,256	37,256	37,256	
101-301.000-710.000	UNEMPLOYMENT INSURANCE	106	106	100	78	100	
101-301.000-712.000	WORKER'S COMP INSURANCE	14,265	209	14,000	13,777	14,000	
101-301.000-726.000	OFFICE SUPPLIES	3,888	4,727	7,000	5,925	7,000	
101-301.000-727.000	ROAD SUPPLIES	2,170	1,877	1,900	1,548	1,900	
101-301.000-728.000	EVIDENCE SUPPLIES	536	417	500	386	500	
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	868	1,559	1,100	1,004	1,100	
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN		500	500		500	
101-301.000-802.000	TAX TRIBUNAL RETURNS		280				
101-301.000-803.000	MEMBERSHIPS & MEETINGS	3,967	2,200	3,000	2,362	3,000	
101-301.000-821.000	POLICE RESERVES			500	450	500	
101-301.000-822.000	TRAINING	13,122	11,786	15,500	14,755	15,500	
101-301.000-823.000	FIREARMS TRAINING	8,344	6,551	8,000	5,134	8,000	
101-301.000-825.000	ANIMAL CONTROL	215		200	170	200	
101-301.000-826.000	COMMUNITY POLICING	65	662	1,100	817	1,100	
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	822	3,916	4,150	4,108	4,150	
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	709,370	736,212	772,150	771,037	772,150	
101-301.000-829.000	POLICE UNIFORMS & CLEANING	7,350	10,363	10,000	7,999	10,000	
101-301.000-836.000	PRISONER LOCKUP	3,900	6,048	5,000	3,100	5,000	
101-301.000-839.000	CPE - CONTINUED PROFESSIONAL EDUCATION			5,100	5,492	5,500	
101-301.000-848.001	TECHNOLOGY		15,490	29,000	28,941	31,000	
101-301.000-850.000	TELEPHONE EXPENDITURES	10,835	8,194	6,000	5,538	6,000	
101-301.000-851.000	RADIO COMMUNICATIONS	10,668	10,264	11,500	8,647	11,500	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	**DESCRIPTION**			BUDGET	THRU 06/30/25	Amendments	NOTES
101-301.000-860.000	VEHICLE EXPENSE	62,345	66,918	69,000	60,697	69,000	
101-301.000-955.000	MISCELLANEOUS EXPENDITURES			300	259	300	
101-301.000-970.000	CAPITAL EXPENDITURE			85,000	53,275	85,000	
Totals for dept 301.000 - PUBLIC SAFETY		2,291,139	2,598,553	2,677,856	2,426,230	2,597,756	
Dept 401.000							
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	31,540	13,284	15,600	14,397	15,600	
101-401.000-860.000	VEHICLE EXPENSE		503	3,000	2,739	3,000	
101-401.000-890.000	PARK MAINTENANCE	145	1,428				
101-401.000-891.000	TREE MAINTENANCE						
101-401.000-892.000	SIDEWALK MAINTENANCE	740,119	114,599	100	100	100	
101-401.000-893.000	MAILBOXES			176	176	176	
101-401.000-920.000	UTILITIES	30,254	17,638	16,000	12,034	16,000	
101-401.000-921.000	CONTRACTUAL SERVICES	117,072	140,800	133,000	101,029	133,000	
101-401.000-936.000	EQUIPMENT MAINTENANCE	7,561	2,409	1,000	505	1,000	
101-401.000-970.000	CAPITAL EXPENDITURE	50,897		46,700	46,689	46,700	
Totals for dept 401.000 -		977,588	290,661	215,576	177,669	215,576	
Dept 501.000 - LEAF COLLECTION							
101-501.000-955.000	MISCELLANEOUS EXPENDITURES		267				
101-501.000-976.000	ROAD EQUIPMENT MAINTENANCE			750	621	750	
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,213	1,230				
Totals for dept 501.000 - LEAF COLLECTION		7,213	1,497	750	621	750	
Dept 502.000							
101-502.000-801.001	SOCRRA	369,792	389,374	401,525	387,320	405,000	
Totals for dept 502.000 -		369,792	389,374	401,525	387,320	405,000	
Dept 601.000 - RECREATION							
101-601.000-712.000	WORKER'S COMP INSURANCE	800	209				
101-601.000-806.000	ADULT PROGRAMS	102	124	500	295	500	
101-601.000-807.000	BUS TRANSPORTATION		449	500		500	
101-601.000-811.000	SENIOR ACTIVITIES	193		500		500	
101-601.000-812.000	COMMUNITY EVENTS	10,034	3,825	14,000	3,357	14,000	
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	11	1,159	2,000	736	2,000	
101-601.000-815.000	COMMUNITY GARDEN		495	555	555	555	
101-601.000-817.000	FITNESS CENTER EXP	147					
101-601.000-843.000	DOG PARK EXPENSES	15					
101-601.000-882.000	PLANNING/CONSULTING FEES						
101-601.000-884.000	CONCERTS IN THE PARK	442	856	450		450	
Totals for dept 601.000 - RECREATION		11,744	7,117	18,505	4,943	18,505	
Dept 811.000							
101-811.000-970.000	CAPITAL EXPENDITURE	157,924	2,300				
Totals for dept 811.000 -		157,924	2,300				
TOTAL APPROPRIATIONS		5,854,554	5,041,529	5,142,664	4,676,143	5,101,089	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	**DESCRIPTION**			BUDGET	THRU 06/30/25	Amendments	**NOTES**
NET OF REVENUES/APPROPRIATIONS - FUND 101		(659,593)	162,314	3,309	365,108	74,665	
BEGINNING FUND BALANCE		1,621,725	582,607	745,601	745,601	745,601	
FUND BALANCE ADJUSTMENTS		(379,523)	680				
ENDING FUND BALANCE		582,609	745,601	748,910	1,110,709	820,266	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 Year End Amendments	NOTES
Fund 202 - MAJOR STREET FUND							
ESTIMATED REVENUES							
Dept 702.000							
202-702.000-415.000	MISCELLANEOUS REVENUES			22,332	22,332	22,332	
202-702.000-574.000	STATE SHARED REVENUES	398,304	408,044	430,000	427,037	427,037	
202-702.000-640.001	BOND REVENUE	580,350					
202-702.000-665.000	INVESTMENT INTEREST	10,949	17,000	4,500	4,500	4,500	
202-702.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	1,618,420					
Totals for dept 702.000 -		2,608,023	425,044	456,832	453,869	453,869	
TOTAL ESTIMATED REVENUES		2,608,023	425,044	456,832	453,869	453,869	
APPROPRIATIONS							
Dept 702.000							
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	998	604	900	749	900	
202-702.000-705.000	SALARIES-ADMIN	6,210	3,967	6,000	5,549	6,000	
202-702.000-725.000	PAYING AGENT FEES	250					
202-702.000-810.000	AUDITING & ACCOUNTING	6,500	9,785	7,450	7,442	7,450	
202-702.000-856.000	ADMINISTRATION & ENGINEERING	4,000	4,000	11,000	12,132	15,000	Engineering for warranty programs
202-702.000-858.000	ROAD CONSTRUCTION		299,215	220,000	91,811	220,000	
202-702.000-861.000	ROAD MAINTENANCE	3,682	13,593	4,000	3,696	4,000	
202-702.000-862.000	ROADSIDE MAINTENANCE	205					
202-702.000-864.000	TRAFFIC CONTROLS	18,524	20,300	31,000	30,329	31,000	
202-702.000-866.000	SNOW & ICE REMOVAL	2,936	1,649	1,600	1,536	1,600	
202-702.000-867.000	EQUIPMENT RENTAL						
202-702.000-870.000	FORESTRY	30,483	16,213	15,000	2,670	15,000	
202-702.000-921.000	CONTRACTUAL SERVICES	59,591	80,836	70,000	49,954	70,000	
202-702.000-970.000	CAPITAL EXPENDITURE		1,320	3,750	3,548	3,750	
202-702.000-999.203	TRANSFER OUT TO LOCAL ROADS			102,500	102,500	102,500	
Totals for dept 702.000 -		133,379	451,482	473,200	311,916	477,200	
Dept 702.100 - CAPITAL IMP - STREET BOND							
202-702.100-970.000	CAPITAL EXPENDITURE	2,157,424	348,519				
Totals for dept 702.100 - CAPITAL IMP - STREET BOND		2,157,424	348,519				
TOTAL APPROPRIATIONS		2,290,803	800,001	473,200	311,916	477,200	
NET OF REVENUES/APPROPRIATIONS - FUND 202		317,220	(374,957)	(16,368)	141,953	(23,331)	
BEGINNING FUND BALANCE		952,226	1,269,447	894,491	894,491	894,491	
ENDING FUND BALANCE		1,269,446	894,490	878,123	1,036,444	871,160	

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		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/25	Amendments	NOTES
Fund 203 - LOCAL STREET FUND							
ESTIMATED REVENUES							
Dept 703.000							
203-703.000-415.000	MISCELLANEOUS REVENUE	25,370	33,057		2,566	2,566	
203-703.000-574.000	STATE SHARED REVENUES	186,023	190,820	200,000	199,892	199,892	
203-703.000-640.001	BOND REVENUE	431,867					
203-703.000-665.000	INVESTMENT INTEREST	7,008	11,000	1,500	1,500	1,500	
203-703.000-690.202	TRANSFER IN FROM MAJOR ROADS			102,500	102,500	102,500	
203-703.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	1,618,419					
Totals for dept 703.000 -		2,268,687	234,877	304,000	306,458	306,458	
TOTAL ESTIMATED REVENUES		2,268,687	234,877	304,000	306,458	306,458	
APPROPRIATIONS							
Dept 703.000							
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	998	615	900	749	900	
203-703.000-705.000	SALARIES-ADMIN	6,210	3,967	6,000	5,549	6,000	
203-703.000-725.000	PAYING AGENT FEES	250					
203-703.000-810.000	AUDITING & ACCOUNTING	6,500	10,904	3,050	3,007	3,050	
203-703.000-861.000	ROAD MAINTENANCE	162,674	4,505	10,000	8,188	10,000	
203-703.000-862.000	ROADSIDE MAINTENANCE	1,457	117	1,000		1,000	
203-703.000-864.000	TRAFFIC CONTROLS	3,673	6,539				
203-703.000-866.000	SNOW & ICE REMOVAL	2,937	1,499	1,500	1,536	1,500	
203-703.000-867.000	EQUIPMENT RENTAL						
203-703.000-868.000	NON-MOTOR FACILITIES						
203-703.000-870.000	FORESTRY	30,483	16,213	30,000	13,730	30,000	
203-703.000-921.000	CONTRACTUAL SERVICES	59,591	79,406	70,000	49,954	70,000	
203-703.000-970.000	CAPITAL EXPENDITURE			250	4,519	12,000	Rainbow Circle Grant Engineering
Totals for dept 703.000 -		274,773	123,765	122,700	87,232	134,450	
Dept 703.100 - CAPITAL IMP - STREET BOND							
203-703.100-970.000	CAPITAL EXP - STREET BOND	2,158,334	330,246				
Totals for dept 703.100 - CAPITAL IMP - STREET BOND		2,158,334	330,246				
TOTAL APPROPRIATIONS		2,433,107	454,011	122,700	87,232	134,450	
NET OF REVENUES/APPROPRIATIONS - FUND 203		(164,420)	(219,134)	181,300	219,226	172,008	
BEGINNING FUND BALANCE		704,940	540,523	321,392	321,392	321,392	
FUND BALANCE ADJUSTMENTS		2	2				
ENDING FUND BALANCE		540,522	321,391	502,692	540,618	493,400	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	**DESCRIPTION**			BUDGET	THRU 06/30/25	Amendments	NOTES
Fund 258 - CAPITAL PROJECTS FUND							
ESTIMATED REVENUES							
Dept 000.000							
258-000.000-446.000	INVESTMENT INTEREST	3,338	3,996	380	380	380	
258-000.000-690.101	TRANSFER IN FROM GENERAL FUND	157,924					
Totals for dept 000.000 -		161,262	3,996	380	380	380	
TOTAL ESTIMATED REVENUES		161,262	3,996	380	380	380	
APPROPRIATIONS							
Dept 000.000							
258-000.000-970.000	CAPITAL EXPENDITURE	217,691	27,304				
Totals for dept 000.000 -		217,691	27,304				
Dept 811.000							
258-811.000-999.101	TRANSFER OUT TO GENERAL FUND			17,672	17,672	17,672	
Totals for dept 811.000 -				17,672	17,672	17,672	
TOTAL APPROPRIATIONS		217,691	27,304	17,672	17,672	17,672	
NET OF REVENUES/APPROPRIATIONS - FUND 258		(56,429)	(23,308)	(17,292)	(17,292)	(17,292)	
BEGINNING FUND BALANCE		97,030	40,602	17,293	17,293	17,293	
FUND BALANCE ADJUSTMENTS			(1)				
ENDING FUND BALANCE		40,601	17,293	1	1	1	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	**DESCRIPTION**			**BUDGET**	**THRU 06/30/25**	**Amendments**	**NOTES**
Fund 397 - ROAD MILLAGE BOND FUND							
ESTIMATED REVENUES							
Dept 000.000							
397-000.000-403.000	ROAD BOND DEBT TAXES		633,036	677,000	676,812	677,000	
397-000.000-446.000	INVESTMENT INTEREST	93,096	18,580	4,000	4,149	4,000	
397-000.000-510.983	SPECIAL ASSESSMENT-ROAD BOND	618,956					
Totals for dept 000.000 -		712,052	651,616	681,000	680,961	681,000	
TOTAL ESTIMATED REVENUES		712,052	651,616	681,000	680,961	681,000	
APPROPRIATIONS							
Dept 000.000							
397-000.000-720.000	INTEREST EXPENSE	218,749	201,749	183,000	183,000	183,000	
397-000.000-725.000	PAYING AGENT FEES		500	500	500	500	
397-000.000-905.000	BOND PRINCIPAL PAYMENTS	340,000	375,000	405,000	405,000	405,000	
397-000.000-999.202	TRANSFER OUT TO MAJOR ROADS	1,618,420					
397-000.000-999.203	TRANSFER OUT TO LOCAL ROADS	1,618,419					
Totals for dept 000.000 -		3,795,588	577,249	588,500	588,500	588,500	
TOTAL APPROPRIATIONS		3,795,588	577,249	588,500	588,500	588,500	
NET OF REVENUES/APPROPRIATIONS - FUND 397		(3,083,536)	74,367	92,500	92,461	92,500	
BEGINNING FUND BALANCE		3,083,538	1	74,367	74,367	74,367	
FUND BALANCE ADJUSTMENTS		(1)	(1)				
ENDING FUND BALANCE		1	74,367	166,867	166,828	166,867	

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2024-25 Year End Amendments	NOTES
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY							
ESTIMATED REVENUES							
Dept 000.000							
494-000.000-407.000	TIFA-CAPTURE TAXES	396,236	479,673	430,820	430,820	430,820	
494-000.000-410.000	TAX COLLECTED OTHER	37,187	37,337	37,337	37,337	37,337	
494-000.000-415.000	MISCELLANEOUS REVENUE	22,364	3,120	6,100	6,100	6,100	
494-000.000-446.000	INVESTMENT INTEREST	39,300	49,625	40,000	39,580	40,000	
494-000.000-543.000	FEDERAL/STATE GRANTS			500	500	500	
494-000.000-614.000	MUSIC FEST REV		3,025	25,000	30,622	25,000	
494-000.000-615.000	MAIN STREET REVENUES			600	600	600	
Totals for dept 000.000 -		495,087	572,780	540,357	545,559	540,357	
TOTAL ESTIMATED REVENUES		495,087	572,780	540,357	545,559	540,357	
APPROPRIATIONS							
Dept 000.000							
494-000.000-701.000	SALARIES FULL-TIME	162,929	172,676	133,000	127,820	133,000	
494-000.000-702.000	SALARIES PART-TIME		4,525				
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	57,701	66,065	47,000	42,788	47,000	
494-000.000-722.000	LEGAL SERVICES			900	65	900	
494-000.000-726.000	OFFICE SUPPLIES	507	5,423	1,000	271	1,000	
494-000.000-810.000	AUDITING & ACCOUNTING	800	14,574	10,925	10,924	10,925	
494-000.000-822.000	TRAINING/MEMBERSHIP	8,575	3,425	3,000	1,811	3,000	
494-000.000-844.000	MAIN STREET PROGRAM	5,524	22,797	33,000	32,400	33,000	
494-000.000-845.000	STREETSCAPING	9,047	17,270	50,000	44,972	50,000	
494-000.000-846.000	MUSIC FESTIVAL EXP			4,200	4,325	4,500	
494-000.000-882.000	PLANNING/CONSULTING FEES	15,497	19,909	15,300	15,300	15,300	
494-000.000-900.000	PRINTING/PUBLICATION COSTS	972	2,289	1,000	908	1,000	
494-000.000-901.000	POSTAGE FEES						
494-000.000-933.000	REPAIRS & MAINTENANCE	335,203	23,319	450,000	405,904	450,000	
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	1,007	2,219	5,000	2,023	5,000	
494-000.000-968.001	DEPRECATION INFRASTRUCTURE	29,714	48,766	30,000		30,000	
494-000.000-970.000	CAPITAL EXPENDITURE						
494-000.000-971.000	SIGN GRANT PROGRAM		15,480				
494-000.000-971.001	FACADE GRANT PROGRAM						
Totals for dept 000.000 -		627,476	418,737	784,325	689,511	784,625	
TOTAL APPROPRIATIONS		627,476	418,737	784,325	689,511	784,625	
NET OF REVENUES/APPROPRIATIONS - FUND 494		(132,389)	154,043	(243,968)	(143,952)	(244,268)	
BEGINNING FUND BALANCE		1,417,080	1,284,694	1,437,734	1,437,734	1,437,734	
FUND BALANCE ADJUSTMENTS			(1,001)				
ENDING FUND BALANCE		1,284,691	1,437,736	1,193,766	1,293,782	1,193,466	

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/25	Amendments	NOTES
Fund 592 - WATER & SEWER FUND							
ESTIMATED REVENUES							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-415.000	MISCELLANEOUS REVENUES	38,648	41,020	21,500	19,736	21,500	
592-536.000-543.000	FEDERAL/STATE GRANTS						
592-536.000-640.000	WATER SERVICE	737,217	719,283	770,000	695,738	770,000	
592-536.000-640.001	BOND REVENUE	228,905	229,119	229,000	228,524	229,000	
592-536.000-641.000	WATER & SEWER PENALTIES	33,184	28,228	31,000	31,581	31,500	
592-536.000-642.000	METER CHARGE REVENUE	69,560	80,663	75,500	69,406	75,500	
592-536.000-646.000	TAP-IN FEES			3,725	3,725	3,725	
592-536.000-665.000	INVESTMENT INTEREST	80,857	72,585	17,000	16,704	17,000	
Totals for dept 536.000 - WATER DEPARTMENT		1,188,371	1,170,898	1,147,725	1,065,414	1,148,225	
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-415.000	MISCELLANEOUS REVENUES	4,990	2,918	200	200	200	
592-537.000-424.000	UNEARNED REVENUE			213,321	213,321	213,321	
592-537.000-543.000	FEDERAL/STATE GRANTS	130,945	34,525				
592-537.000-641.000	WATER & SEWER PENALTIES	48,565	41,257	41,000	45,260	45,000	
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,395,414	1,329,069	1,450,000	1,305,554	1,450,000	
592-537.000-651.000	INDUSTRIAL SURCHARGE	35,787	36,967	32,000	29,502	32,000	
592-537.000-665.000	INVESTMENT INTEREST	71,567	72,585	15,000	13,818	15,000	
Totals for dept 537.000 - SEWER DEPARTMENT		1,687,268	1,517,321	1,751,521	1,607,655	1,755,521	
TOTAL ESTIMATED REVENUES		2,875,639	2,688,219	2,899,246	2,673,069	2,903,746	
APPROPRIATIONS							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-701.000	SALARIES FULL-TIME	20,093	29,266	44,500	42,527	46,500	
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	114,808	101,466	120,000	104,063	120,000	
592-536.000-706.000	OPEB EXPENSE	(274,557)	(322,313)				
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	7,959	6,667	10,576	10,576	10,576	
592-536.000-726.000	OFFICE SUPPLIES			300	255	300	
592-536.000-803.000	MEMBERSHIPS & MEETINGS			500	116	500	
592-536.000-810.000	AUDITING & ACCOUNTING	6,500	20,387	12,503	12,503	12,503	
592-536.000-856.000	ADMINISTRATION & ENGINEERING			14,000	10,875	14,000	
592-536.000-860.000	VEHICLE EXPENSE		7,805	150	102	150	
592-536.000-875.000	PENSION EXPENSE	36,661	(842)	25,000		25,000	
592-536.000-900.000	PRINTING/PUBLICATION COSTS			1,000	648	1,000	
592-536.000-902.000	BILLING SERVICES	8,272	9,542	12,000	11,672	12,000	
592-536.000-921.000	CONTRACTUAL SERVICES	66,961	81,080	78,000	76,955	85,000	
592-536.000-935.000	EQUIPMENT REPLACEMENT	1,317	1,273	700	27	700	
592-536.000-937.000	WATER SYSTEM MAINTENANCE	67,699	73,635	125,000	124,701	140,000	Additional property restorations
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	4,917	4,917	5,000	4,917	5,000	
592-536.000-944.000	WATER PURCHASES	291,641	270,151	275,000	247,418	275,000	

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		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
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592-536.000-955.000	MISCELLANEOUS EXPENDITURES	1,522	308				
592-536.000-968.000	DEPRECATION WATER SYSTEM	356,260	394,728	450,000		450,000	
592-536.000-970.000	CAPITAL EXPENDITURE	10,761	(9,135)	56,000	55,894	56,000	
592-536.000-974.000	WATER MAIN PROJECT	7,525	13,086	400,000	338,685	400,000	
Totals for dept 536.000 - WATER DEPARTMENT		728,339	682,021	1,630,229	1,041,934	1,654,229	
Dept 536.100 - WATER DEPARTMENT							
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEMENT	(68,086)	1,499				
Totals for dept 536.100 - WATER DEPARTMENT		(68,086)	1,499				
Dept 536.200 - WATER DEPARTMENT							
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LINE REPLACE	10,774	(28,395)				
Totals for dept 536.200 - WATER DEPARTMENT		10,774	(28,395)				
Dept 536.300 - WATER DEPARTMENT							
592-536.300-970.000	CAPITAL EXP - WATER METER REPLACE		(6,083)				
Totals for dept 536.300 - WATER DEPARTMENT			(6,083)				
Dept 536.400 - WATER DEPARTMENT							
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	100	7,280				
Totals for dept 536.400 - WATER DEPARTMENT		100	7,280				
Dept 536.500 - WATER DEPARTMENT							
592-536.500-970.000	CAPITAL FIRE HYDRANTS		2,279				
Totals for dept 536.500 - WATER DEPARTMENT			2,279				
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-701.000	SALARIES FULL-TIME	20,093	29,266	44,500	42,527	46,500	
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	60,569	59,693	75,000	67,550	75,000	
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	7,803	6,503	10,550	10,544	10,550	
592-537.000-720.000	INTEREST EXPENSE	162,850	140,169	150,529	150,529	150,529	
592-537.000-725.000	PAYING AGENT FEES	1,250	1,290	1,325	1,325	1,325	
592-537.000-810.000	AUDITING & ACCOUNTING	6,500	20,387	12,503	12,503	12,503	
592-537.000-856.000	ADMINISTRATION & ENGINEERING			10,000	8,250	10,000	
592-537.000-905.000	BOND PRINCIPAL PAYMENTS						
592-537.000-921.000	CONTRACTUAL SERVICES	66,961	100,154	145,000	129,599	145,000	
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	175,718	74,612	100,000	80,201	100,000	
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,044,422	1,074,726	1,058,000	861,043	1,058,000	
592-537.000-945.000	RETENTION TANK-UTIL ELEC	22,205	16,450	25,000	20,799	25,000	
592-537.000-946.000	RETENTION TANK UTIL-WATER	6,461	32,045	20,000	16,133	20,000	
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,307	1,042	1,000	896	1,000	
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	1,959	1,476	1,550	1,272	1,550	
592-537.000-949.000	RETENTION TAN GENERATOR FUEL			250		250	
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP	4,115		3,150	3,150	3,150	
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	9,078	7,565	1,513	1,513	1,513	
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	16,991	17,275	17,655	14,713	17,655	
592-537.000-970.000	CAPITAL EXPENDITURE	29,940	330	530,500	530,341	530,500	

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		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	**DESCRIPTION**			BUDGET	THRU 06/30/25	Amendments	NOTES
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	10,761	9,874	9,000	5,192	9,000	
Totals for dept 537.000 - SEWER DEPARTMENT		1,648,983	1,592,857	2,217,025	1,958,080	2,219,025	
Dept 537.100 - SEWER DEPARTMENT							
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REPAIRS	103,170					
Totals for dept 537.100 - SEWER DEPARTMENT		103,170					
Dept 537.200 - SEWER DEPARTMENT							
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS		165,768				
Totals for dept 537.200 - SEWER DEPARTMENT			165,768				
TOTAL APPROPRIATIONS		2,423,280	2,417,226	3,847,254	3,000,014	3,873,254	
NET OF REVENUES/APPROPRIATIONS - FUND 592		452,359	270,993	(948,008)	(326,945)	(969,508)	
BEGINNING FUND BALANCE		7,901,154	8,329,847	8,600,841	8,600,841	8,600,841	
FUND BALANCE ADJUSTMENTS		(23,666)	(2)				
ENDING FUND BALANCE		8,329,847	8,600,838	7,652,833	8,273,896	7,631,333	

Item A.

		2022-23	2023-24	2024-25	2024-25	2024-25	
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	Year End	
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/25	Amendments	NOTES
ESTIMATED REVENUES - ALL FUNDS		14,315,711	9,780,375	10,027,788	9,701,547	10,061,564	
APPROPRIATIONS - ALL FUNDS		17,642,499	9,736,057	10,976,315	9,370,988	10,976,790	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(3,326,788)	44,318	(948,527)	330,559	(915,226)	
BEGINNING FUND BALANCE - ALL FUNDS		15,777,694	12,047,720	12,091,719	12,091,719	12,091,719	
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(403,188)	(323)				
ENDING FUND BALANCE - ALL FUNDS		12,047,718	12,091,715	11,143,192	12,422,278	11,176,493	