



City of Alma FY 2024/25 Annual Budget Report

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Transmittal Letter

May 19, 2022

Honorable Mayor and City Commissioners:

It is my and staff's pleasure to present a balanced FY2023 recommended budget for the City of Alma. This budget was a challenging one, with Headlee Amendment Rollbacks to needed increases in the water and wastewater funds. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget represents a concerted effort to keep capital projects moving forward this fiscal year and to prepare for additional capital projects in the downtown, parks, water, wastewater, and streets in the coming fiscal years.

This fiscal year the community will have the opportunity to plan for its future with the rewrite of the City Master Plan, identifying prospects for Downtown, Northtown, Riverfront, Hoffman Road Property, the former Sugar Beet Site and housing needs. The community will also see the update of the Parks Master Plan. Plans such as these are implemented by setting the priorities in the annual budget process.

There are many challenges ahead of us, staff has much to do to prepare for next fiscal year. Providing an accurate and realistic budget is the first step to minimize waste and keep priority projects moving forward in a timely manner. The City of Alma employees look forward to working with the City Commission and the Community to create and accomplish our goals in FY2023 and beyond.

Very Truly Yours,

Aeric Ripley
Interim City Manager

History of the City of Alma

Alma Through the Years

1620 - French claim Michigan territory as part of Quebec

1855 - Gratiot County is formed by Public Act 16, which includes territory now known as City of Alma

1872 - Alma becomes incorporated as the Village of Alma. Ralph Ely is elected first Village President.

1886 - Alma College is founded thanks to 30 acres of land donated by Ammi Wright and \$50,000 donated from Alexander Folsom

1905 - The Village of Alma becomes the City of Alma

1912 - Alma High School is built on the corner of Downie and Pine.

1922 - The City assumes complete responsibility for the Alma Public Library

1943 - The Alma Airport is constructed.

1952 - The Townships of Arcada, Pine River, Seville and Sumner join forces with the city to form the Rural Urban Fire Board

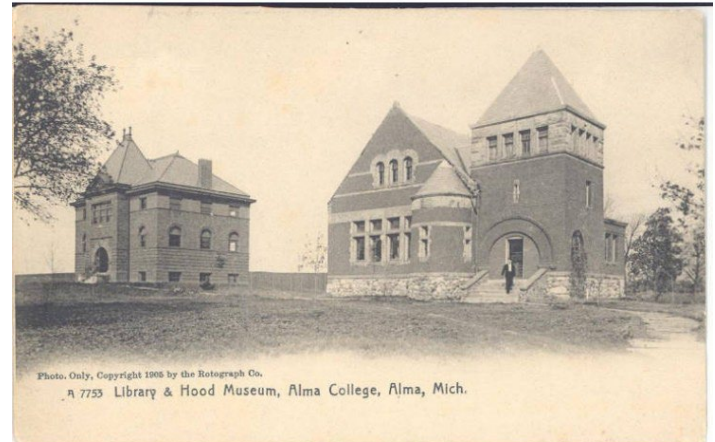
1968 - The first Alma Highland Festival and Games takes place

1975 - Alma Transit, formally known as Dial-a-Ride, begins operations

1975 - City Hall is moved to its new building at the current location on Superior Street

1986 - The first Neighborhood Street Millage is passed by votes (2.5 mills)

1995 - Alma Downtown Development Authority is created



Administrative Team

City Commission

Greg Mapes, City Mayor
Roxann Harrington, City Vice Mayor
Roger Allman, City Commissioner
Andrew Bare, City Commissioner
Laurie Harrison, City Commissioner
Michelle Pitts, City Commissioner
Danny Wernick, City Commissioner
Adam Flory, City Attorney



Greg Mapes, City Mayor

Department Heads

Aeric Ripley, City Manager
Mark Williams, Director of Public Safety
David Ringle, Director of Public Services
Curtis Dancer, Finance Director/Treasurer
Sara Anderson, City Clerk
Kathy Roslund, City Assessor
Brett Baublitz, Director of Transportation
Lorrie Taylor, Library Director

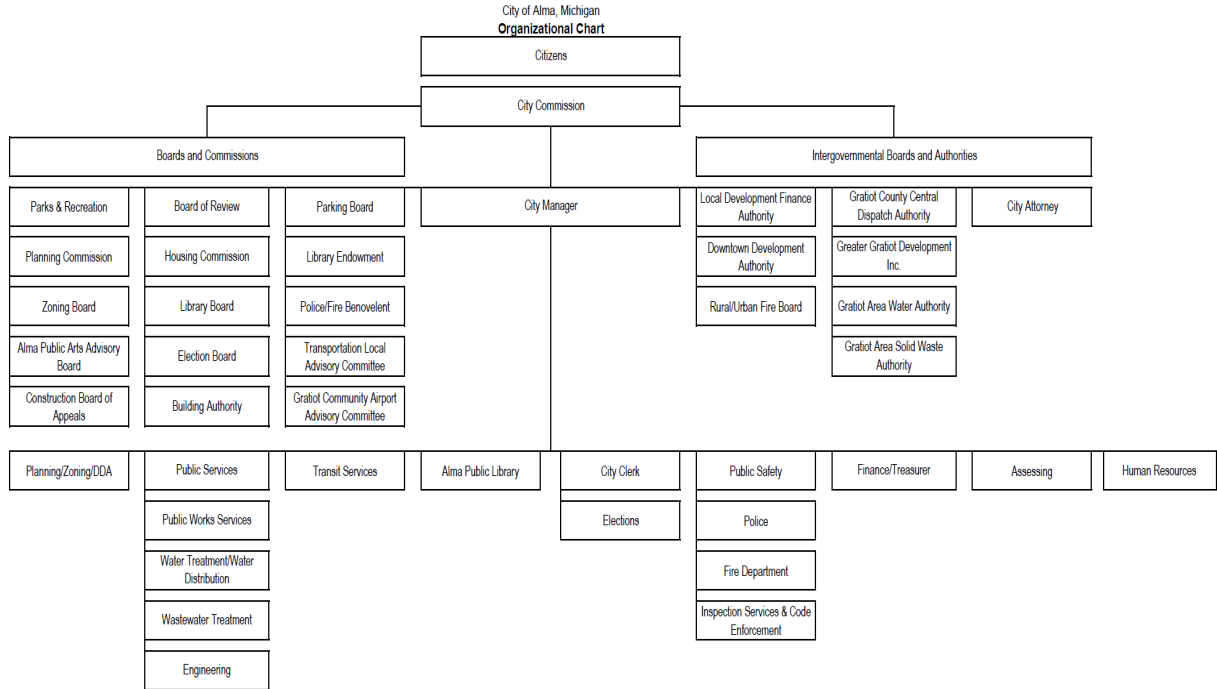
Management Staff

Cheri Rayner, Human Resources Manager
Kendra Overla, Chief of Police
Harold House, Fire/Rescue Chief
Jim Goodhall, Public Services Superintendent
Daren Johnson, Wastewater Superintendent
Douglas Sierakowski, Water Superintendent
Kristine Saia, Engineering Technician
Deb King, Financial Analyst



Aeric Ripley, City Manager

Organizational Chart



“Every company has two organizational structures: The formal one is written on the charts; the other is the everyday relationship of the men and women in the organization.” – **Harold Geneen**, *American businessman and Author*

Core Values

WE ARE COMMITTED TO OUR COMMUNITY BY PROVIDING A TRANSPARENT, TEAM CENTERED APPROACH.

OUR 6 CORE VALUES ARE:

T – TEAMWORK: We work together, communicating clearly and openly with “One Voice”, to support each other in a commitment to our common goals.

R – RESPECT: We treat citizens and co-workers with courtesy and professionalism.

I – INTEGRITY: We strive to be honest, transparent, ethical and consistent in all interactions between staff members and with the community.

P – PRIDE: We are passionate about our work, proud of the services we provide, and proud of OUR CITY.

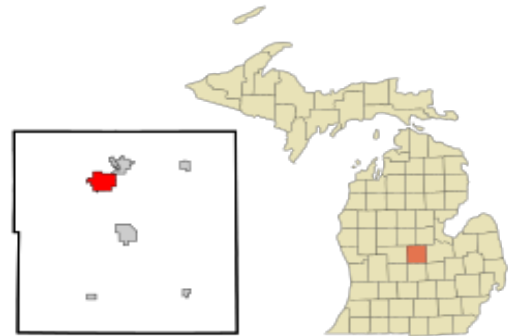
L – LEARNING: – We continuously seek ways to improve the resources we provide to our community.

E – EXCELLENCE: Being good isn’t enough. We strive to exceed expectations and raise the bar.

Community Profile

Population and People

The City of Alma is the largest municipality in Gratiot County. As of the 2020 census, the City of Alma has a population of 9,488 residents, which was comprised of 46.9% males and 53.1% females. The median age of each resident within the city is 32.7 years old, almost eight years younger than the median age range of the State of Michigan as a whole. 28.5% of the population is under the age of 20 years old, while 18.0% of the population is 65 years of age and older. 92.7% of the people within the City speak English only, while 7.3% identify as either bi-lingual or speaks a language other than English. Additionally, 5.8% of the people of Alma are Veterans.



Income and Education

The City of Alma has an estimated median household income of approximately \$44,375, which falls almost \$22,000 below the State average median household income. According to the most recent census, the city has a poverty rate of 21.8%, over one and a half times that of the State of Michigan average of 13.4%. Nearly 1 in 5 citizens between the ages of 18 and 64 in Alma are below the poverty line, with another 2 in 5 in the ALICE income limits.

24.7% of adult residents 25 years of age and older possess a bachelor's degree or higher as their highest level of education, while another 9.3% hold an associate's degree. 37.3% listed high school diploma or equivalent degree as their highest form of education.

Housing

There are 3,577 housing units within the City of Alma. The city has a homeownership rate of 60.8%, which is 13% lower than the state homeownership rate of 73.2%. 53.5% of the houses within the city have a current housing value less than \$100,000, 17.9% have a value between \$100,000 and \$149,999, 13.9% have a value between \$150,000 and \$199,999, and 14.7% have a home value north of \$200,000. 7% of the available housing units in the city are considered vacant. Nearly 14% of homeowners are single householder homes.

Approximately 40% of the population of Alma currently rent. The median gross rent is \$738, which is approximately \$300 less than the state average. 28.2% of renters pay less than \$500 a month for rent, while 7% pay more than \$1,500 a month.

Information was obtained from the United States Census Bureau data analysis center at <https://data.census.gov/cedsci/profile?g=1600000US2601540>

Community Profile

Employment Opportunities

The City of Alma has a 53.2% employment rate, which is 5.5% less than the state average in Michigan. 63.5% of the workforce is employed at a private company, while 17.6% work at a not-for-profit and 14.1% work for a local, state or federal government agency. The mean usual hours worked for workers in Alma is 36.5 per week. The mean hours worked per week for males is 40.5 and females is 32.6.

The largest industry for employment of citizens 16 years of age and older is educational services (including health care and social assistance). This makes up 39% of the population. Retail trade is the next largest industry at 14.5% and manufacturing is third at 10.1%.

The City of Alma is currently the home of seven of the top ten largest employers in Gratiot County, including the largest private sector employer (Avalon & Tahoe Manufacturing – 503 FTE's) and public/non-profit sector employer (MyMichigan Health – 666 FTE's). Generally, the City of Alma is relying heavily upon the service industry and non-manufacturing as its predominant employment and future growth is expected in these areas. However, auto-related manufacturing, parts fabrication, and industrial products will remain an important segment of the local economy.

Land Use and Future Development

Past development within Alma was originally clustered around the Pine River and the Millpond towards the southwest side of town. As the area grew, development extended to the downtown, or what is now the Central Business District.

Currently, the single largest land use category includes agricultural and vacant lands, roads and water bodies. This comprises approximately 42% of the total land area within the City of Alma. The second largest land use category includes multi- and single-family residential areas which comprises approximately 23% of the total land use and continues to grow with new development and expansion of existing structures.

Industry comprises of approximately 10% of the total land use area within the city. These areas primarily lie on the east side of the city and incorporate the former Total Refinery and the city's Industrial Park area. The remaining land is taken up by varying types of commercial, quasi-public and public buildings and sites.

Increases in multi- and single-family residential and commercial land use are underway and expected to increase even more. Recent growth has developed along Wright Avenue. In addition to the Wright Avenue area, the M-46 corridor, as well as Pine River Township, and the current development of a 425 agreement with Arcada Township, single family housing (Gemstone Fields) is underway south of the fairgrounds.

Community Profile

Land Use and Future Development (Continued)

Due to the proximity of major shopping areas and the US-127 and M-46 intersection, this growth, as well as future development, is expected to increase, and will occur, along the northern corridors.

The City of Alma Zoning Map follows which delineates land use patterns. Refer to the existing Public, Quasi-Public and Private Land Maps for specific parks and recreation areas.

Transportation

The City of Alma lies approximately 7 miles north of Ithaca on the southwest side of US-127. It is accessed by interchanges within .1 to 1 mile from the city limits via East Superior Street (business route 127) and North Alger Road. The Fred Meijer Heartland Trail provides a direct connection within the city that continues west to Montcalm County. A non-motorized map is included within the park inventory section.

In addition to the non-motorized trails that connect the major cities, villages, and townships within the county, members of the City of St. Louis, City of Ithaca, and Pine River Township recently passed a transportation millage to contract with Alma's Dial-a-Ride bus transportation to provide demand/response bus service providing open door, curb-to-curb service within the operating area. Alma Transit also makes trips to the City of Mt. Pleasant. A map of the transit service area has been included here for reference.

Further intercity bus service contractually provides direct access to Indian Trails Bus Line passenger tickets and package express with connections from Alma, Lansing or Saginaw to many areas throughout the United States.

Schools

The Alma Public School District encompasses the City of Alma and includes parts of Pine River Township (west of US-127), Seville Township, the northern half of Sumner and Arcada Townships, the far western edge of Emerson and the far eastern edge of Richland and Ferris Townships in Montcalm County. It contains approximately 101 square miles.

The Alma Public School District currently operates five schools that serve students from early childcare (ages 3 & 4) through grade 12. These schools include the Luce Road Early Childhood Learning Center, Hillcrest Elementary School, Pine Avenue Elementary School, Donald L. Pavlik Middle School, and the Alma Senior High School. There is also a private elementary school called St. Mary's that offers classes for grades K-6. In addition, Alma is home to Alma College, a private liberal arts college with an annual attendance of approximately 1,500 undergraduate students.

Account Structure

City of Alma Fund Structure Fiscal Year Ending June 30, 2025

Fund 101 – General Fund
 Fund 103 – Gratiot Area Water Authority
 Fund 106 – Alma Housing Commission
 Fund 151 – Cemetery Trust Fund
 Fund 152 – Library Endowment Fund
 Fund 202 – Major Street Fund
 Fund 203 – Local Street Fund
 Fund 204 – Street Improvement Millage Fund
 Fund 208 – Recreation Fund
 Fund 247 – TIF Authority Fund
 Fund 248 – Downtown Development Authority Fund
 Fund 274 – Housing Rehabilitation Fund
 Fund 408 – Parks & Recreation Construction Fund
 Fund 510 – Alma Public Library Fund
 Fund 580 – State Street Plaza Fund
 Fund 581 – Gratiot Airport Authority Fund
 Fund 588 – Transit Services Fund
 Fund 590 – Wastewater Utility Fund
 Fund 591 – Water Distribution Fund
 Fund 596 – Refuse Disposal Fund
 Fund 597 – Rural Urban Fire Board Fund
 Fund 598 – Alma District Rescue Fund
 Fund 661 – Municipal Services/Motor Pool Fund
 Fund 702 – Public Safety EE Benefit Fund
 Fund 703 – Property Tax Fund
 Fund 901 – Fixed Assets Fund

City of Alma Department Structure Fiscal Year Ending June 30, 2025

Department 000 – General
 Department 101 – City Commission
 Department 172 – City Manager
 Department 191 – Finance Administration
 Department 215 – City Clerk
 Department 228 – Information Technology
 Department 257 – Assessing
 Department 262 – Elections
 Department 265 – Buildings/Grounds Maintenance
 Department 270 – Human Resources
 Department 301 – Police
 Department 336 – Fire & Rescue
 Department 371 – Code Enforcement/Building Inspections
 Department 400 – Disc Golf Club
 Department 441 – Downtown Maintenance
 Department 443 – Parking Lots
 Department 444 – Sidewalks
 Department 446 – Non-Act 51 Streets/Bridges
 Department 447 – Engineering
 Department 448 – Street Lighting
 Department 449 – Act 51 Streets/Bridges
 Department 450 – MI Trunkline Maintenance
 Department 510 – Facility Maintenance
 Department 520 – Administration
 Department 527 – Sewage Disposal
 Department 528 – Refuse Collection
 Department 532 – Central Garage
 Department 536 – Potable Water System
 Department 567 – Riverside Cemetery
 Department 595 – Transit Operations
 Department 692 – Alma Housing Commission (ACH)
 Department 702 – Planning and Zoning
 Department 728 – Economic Development
 Department 751 – Recreation and Culture/Parks
 Department 790 – Library
 Department 901 – Construction
 Department 904 – Depreciation
 Department 905 – Debt Service
 Department 930 – Transfers In
 Department 965 – Transfers Out



Account Structure

City of Alma Account Structure Fiscal Year Ending June 30, 2025

Revenues

Account 402 – Real Property Tax
 Account 403 – Voted Property Tax Distribution
 Account 410 – Personal Property Tax
 Account 411 – Delinquent Property Tax
 Account 422 – Property Tax Redemption
 Account 424 – Tax Reverted Land Sale
 Account 432 – Payment in Lieu of Taxes
 Account 433 – Commercial Facilities Tax
 Account 434 – Tax on Leased Land
 Account 437 – Industrial Facilities Tax
 Account 440 – OPRA Taxes
 Account 445 – Tax Penalty/Interest
 Account 447 – Tax Administrative Fee
 Account 476 – Nonbusiness License
 Account 477 – Cable TV Franchise Fees
 Account 483 – Franchise Fees
 Account 490 – Nonbusiness Licenses
 Account 502 – Federal Operating Grants
 Account 503 – Federal Capital Grants
 Account 528 – Other Federal Grants (CARES Act)
 Account 540 – State Operating Grants
 Account 554 – Liquor License Fees
 Account 559 – MI ACT 51 Distribution
 Account 565 – ACT 48 Distribution
 Account 568 – CVTRS Distribution
 Account 573 – Local Community Stabilization Act (LCSA)
 Account 574 – Constitutional Sales Tax
 Account 579 – State Capital Grants
 Account 581 – Local Unit Contributions
 Account 604 – Internal Service Fees
 Account 607 – Fees
 Account 626 – Charges for Services
 Account 640 – Refuse Collections
 Account 643 – Special Service Fares
 Account 644 – Ticket Sales
 Account 645 – Contract Fares
 Account 647 – Special Sewage Treatment

City of Alma Account Structure Fiscal Year Ending June 30, 2025

Revenues (cont.)

Account 655 – Fines and Forfeitures
 Account 658 – Penal Fine Distribution
 Account 659 – Late Fees On/Off Charges
 Account 665 – Interest
 Account 667 – Rents
 Account 673 – Sale of Assets
 Account 674 – Private Contributions
 Account 676 – Reimbursements
 Account 677 – Other Revenue
 Account 678 – Commissions
 Account 679 – Special Assessments
 Account 687 – Refunds and Rebates
 Account 689 – Cash Over/Short
 Account 692 – Gain (Loss) on Joint Ventures
 Account 693 – Gain (Loss) on Assets
 Account 696 – Insurance Proceeds
 Account 699 – Transfers In

Expenditures

Account 702 – Salaries and Wages
 Account 703 – Overtime
 Account 704 – Board of Review Wages
 Account 705 – Salaries and Wages (Other)
 Account 714 – Fringe Benefits
 Account 715 – Employee Training
 Account 716 – License/Certification Fee
 Account 717 – Other Employment Expenses
 Account 718 – Publications/Memberships
 Account 728 – Office Equipment
 Account 730 – Media Advertising
 Account 740 – Materials/Supplies
 Account 741 – Uniform/Safety Equipment
 Account 742 – Chemicals
 Account 743 – Fuel
 Account 744 – Postage
 Account 746 – Tools/Equipment

Account Structure

City of Alma Account Structure Fiscal Year Ending June 30, 2025

Expenditures (cont.)

Account 747 – Newspapers
 Account 748 – Periodicals
 Account 749 – Nonprint Materials
 Account 780 – Maintenance Parts
 Account 781 – Tires
 Account 787 – Maintenance Supplies
 Account 801 – Contract Fees
 Account 802 – Legal Fees
 Account 803 – Permit Fees
 Account 805 – Special Investigation Services
 Account 806 – Bank Fees
 Account 809 – Audit Fees
 Account 810 – ISF – Administration Services
 Account 811 – ISF – Engineering Services
 Account 815 – ISF – Public Works Services
 Account 816 – ISF – Equipment Usages
 Account 921 – Electricity
 Account 922 - Communications
 Account 923 – Natural Gas
 Account 927 – Water/Sewer
 Account 941 – Rental Charges
 Account 955 – Act 425 Proration
 Account 960 – Insurance
 Account 961 – Uninsured Loss Claims
 Account 964 – Refund Prior Year Revenue
 Account 968 – Depreciation
 Account 970 – Capital Outlay
 Account 972 – Books
 Account 983 – Lease Fees
 Account 984 – Uncollectible Receivables
 Account 993 – Paying Agent Fees

MICHIGAN DEPARTMENT OF TREASURY UNIFORM CHART OF ACCOUNTS FOR LOCAL UNITS OF GOVERNMENT



Version 2004 II - November 2004

The account structure for the City of Alma follows the requirements set forth in the Michigan Department of Treasury Uniform Chart of Accounts for Local Units of Government.

City Charter

The following is an excerpt from Chapter VI of the City Charter governing the preparation and adoption of the City's annual budget. The full charter and code of ordinances can be found online through our website or at https://library.municode.com/mi/alma/codes/code_of_ordinances

Section 6.1. – Fiscal Year.

The fiscal and budget year of the City shall begin on the first day of July and shall end on the 30th day of June each year.

Section 6.2. – Preparation of Budget.

The City Manager on or before April 20th of each year shall submit to the Commission a complete itemized budget for the next fiscal year. The budget document shall include at least the following information:

- a) Detailed estimates of all proposed expenditures for each department and office of the City, showing the expenditures for corresponding items for the current and last preceding fiscal year, with reasons for increases and decreases recommended, as compared with appropriations for the current year.
- b) An estimate of all capital projects pending, or which the City Manager believes should be undertaken (first within the budget year and 2nd within the next 5 years).
- c) Statements of the bonded and other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- d) Detailed estimates of all anticipated income of the City from sources other than City taxes and borrowings, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years;
- e) A statement of the estimated balance of or deficit of each of the various City funds for the end of the current fiscal year;
- f) An estimate of the amount of money to be raised from current and delinquent taxes, from special assessments, from bond issues and all other sources.
- g) Such other supporting schedules as the Commission may deem necessary.

Section 6.3. – Public Hearing

Before the final adoption of the budget, there shall be a public hearing held at which said proposed budget shall be presented. The time and place of said hearing shall be determined by the Commission and notice of said hearing shall be published in a newspaper of this City at least seven days before the date of said hearing. At said hearing all interested persons shall be given an opportunity to be heard for or against the estimates or any item thereof. A copy of the proposed budget shall be on file and available for the public for inspection during office hours at the office of the City Clerk for a period of not less than seven days prior to such hearing.

City Charter

Section 6.4. – Adoption of Budget.

The Commission shall review the proposed budget and may make such modification thereof as it shall deem advisable. Not later than June 1st, the Commission shall, by resolution, adopt the budget for the next fiscal year, and shall, in such resolution, provide for a levy of the amount necessary to be raised by tax upon real and personal property for municipal purposes. Said levy shall not exceed 15 mills of the assessed valuation of all real and personal property subject to taxation in the City.

Section 6.5. – Budget Control

At the beginning of each quarter period during the fiscal year, and more often if required by the City Commission, the City Manager shall submit to the Commission data showing the relation between the estimated and actual income and expenses to date; and if it shall appear that the income is less than anticipated, the Commission may reduce appropriations, except amounts required for debt and interest charges, to such degree as may be necessary to keep expenditures within the cash income. If the revenues exceed the amounts estimated in the budget, the Commission may make supplemental appropriations, after a public hearing as hereinbefore provided.

Section 6.6. – Transfer of Appropriations.

After the budget has been adopted, no money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred, except pursuant to the budget appropriation. The Commission, may, however, transfer any unencumbered appropriation balance, or any portion thereof, from one department fund or agency to another. The balance in any budget appropriation, which has not been encumbered, other than that of or pertaining to any municipal utility, at the end of the fiscal year shall revert to the general fund and be reappropriated during the next fiscal year.

Section 6.7. – Depository.

The Commission shall designate the depository or depositories for the City funds, and shall provide for the regular deposit of all City monies. The Commission shall provide for each security for City deposits as is authorized or permitted by the general Laws of the State, except that personal surety bonds shall not be deemed proper security.

Section 6.8. – Independent Audit.

An independent audit of all accounts and financial records of the City shall be made annually. Such audit shall be made by Certified Public Accountants experienced in municipal accounting within 90 days following the close of each fiscal year. The Commission may secure additional audits at any time it deems the same advisable.

Budget Timeline

A budget by definition is a financial plan that estimates how much money the municipality will receive and spend over a specific period of time, or fiscal year for cities in Michigan. The City of Alma's fiscal year runs July 1 to June 30 each year. The annual budget is the result of collective opinions of staff, management, commission, and the community of how to best utilize the resources of the city for the betterment of the community. It serves as a roadmap for the upcoming year and beyond.

Finance staff begin preparing for the upcoming budget cycle as early as September, over nine months from when the budget will go into effect. Staff review trends from previous fiscal years, collect information about projected revenue numbers from state revenue sharing and property tax values, review key financial data on large expenditure categories like health care, property insurance, cost of living adjustments, etc., and begin rolling forward the budget in the financial software for inputting.

The Finance Director and the City Manager meet in January of each year to discuss any known changes for the upcoming year and review the capital improvement plans for projects that are scheduled for the next fiscal budget. The Finance Director presents early projected revenue numbers and personnel numbers. In accordance with best practices, management aims to create a budget that targets the 60-30-10 where personnel costs are 60%, operating costs are 30%, and capital improvements are 10% of the general fund budget.

A goal setting meeting between the city commission, department heads, and the public is held at the library in late January. The purpose of the meeting is to provide early revenue projections and discuss the goals and priorities for the upcoming year. Staff then uses the information gathered from this meeting as a roadmap of the goals and objectives that the commission and community would like to see accomplished in the upcoming budget. A summary of this meeting is included in the next section of this report.

From there, department heads and superintendents are encouraged to prepare the "department requested" portion of the budget, where they fill in the amount they are requesting for each expenditure by line item for the upcoming year. This includes providing notes that explain significant changes from the previous year. Once this has been completed, the City Manager and Finance Director will meet with the respective department heads and go over their budget, discussing both the financial and narrative goals for the department for the upcoming year and beyond. The Finance Director will review all departments both in a vacuum and in totality and propose changes to the department requested budgets to make sure each fund is balanced. The Finance Director then shares the proposed changes with the City Manager, who reviews and makes suggested changes as they feel necessary. The balanced budget from the City Manager is then presented to the city commission and public as the initial proposed fiscal year budget.

Budget Timeline

The proposed budget is presented to the city commission no later than April 20 per city charter. This year, the budget presentation was held during the regular commission meeting on April 9th. The Finance Director gave a presentation where each fund was discussed, showing trends from the last four fiscal years and the proposed budget for the upcoming year. Proposed millage rates and changes to utility rates to fund future capital projects was discussed at this meeting. Commissioners and the public were allowed to ask questions about the proposed budget and give input on any items that they felt should be changed, such as a reallocation of resources from one department to another. Management took all comments into consideration and made revisions to the budget where appropriate.

Over the next month the finance department continued to gather updated information that would help more accurately predict revenue and cost projections for the upcoming year. Minor changes were made based on the updated information and the budget was reviewed by all department heads and superintendents to ensure that the information was complete and accurate. Public meetings were held on April 23rd and May 14th for the purpose of additional comments and review, including a public hearing at the May 14th meeting. An additional meeting was scheduled for May 21st, if necessary, but such meeting was cancelled at the discretion of the commission. The budget was adopted at the May 28th regularly scheduled meeting.

Once the budget was officially adopted and all rates for the upcoming year were set, the finance department began updating this annual budget book with the information from the adopted budget. The budget book was presented to the city commission at the June 25th meeting and posted on the city website for public review, along with the initial budget presentation from the April 9th meeting.

Staff will continue to monitor the budget on an ongoing basis from the time of adoption until the end of the fiscal year next June. Should any changes need to be made at account level, staff has the ability to make changes with only Finance Director approval, so long as the overall budget does not change. Should there be a need for a change in the overall budget, requests for a formal budget amendment will be presented to the commission for approval. This process can happen anytime from approval of the budget until the last day of the fiscal year.

Budget Timeline



Budget Timeline

First Quarter

- Close out prior year
- Prepare budget amendments
- Prepare audit schedules
- Review/update investment policy
- Review/update Finance Policies and Procedures Manual

Second Quarter

- Complete prior year audit fieldwork
- File Annual Audit, Treasury Financial Reports, and MDOT Act 51 Reports
- Begin next year CIP plan and preliminary budget prep
- Ongoing budget monitoring

Financial Cycle Calendar

Third Quarter

- Present prior year Financial Statement Audit to Commission
- Goal Setting Session
- Annual Staff Budget Meetings
- Prepare budget amendments

Fourth Quarter

- Budget Worksessions and document preparation
- Hold Public Hearing for Budget and Millage Rates
- Adopt new Budget
- Final Year End Budget Amendment

Goal Setting

The City of Alma hosted a Goal Setting Planning Session at the Alma Public Library on January 30, 2024. Commissioners and Department Heads were encouraged to attend, along with members of the public. The purpose of the goal setting session was to begin preliminary discussions on the upcoming FY 2025 budget and capital projects planned both for the upcoming year as well as future years.

City Manager Ripley began the meeting with an overview of projected revenue. Ripley discussed that staff were projecting an increase in property tax revenue from the previous year of as much as 5%. This would result in an increase of more than \$125,000 in the general fund. Ripley also noted that staff anticipated increases in state revenue from CVTRS and constitutional sales tax payments but noted that the state's budget is still in draft form and actual increases would not be known until a later date. Overall, preliminary general fund budget projections for revenue were anticipated to be \$5,876,800 for FY 2025.

Ripley then went into discussions regarding general fund personnel. He noted that the preliminary expenditure budgets for all funds were being created with a proposed 3% cost-of-living-adjustment (COLA) for all employees. This is consistent with prior year and is in line with what many municipalities similar to us in size are giving out for the upcoming year. He also noted that all employees who were eligible for and qualified for merit increases would receive them based on the preliminary budget. Ripley noted that the budget assumes filling current positions if they were to be vacated during the year, but that current vacancies would not be filled, including those in Planning/Zoning, Finance, and Police within the general fund. He also emphasized that staff education and training would be strongly encouraged for all employees as budget allows.

The budget conversation next turned to the proposed plan for capital improvement replacements for the upcoming fiscal year. Ripley noted that MDOT was funding a \$3.5 million project for Alma Transit Center for a new bus storage facility, maintenance bays, lavatories, a conference room, and the infrastructure for future charging stations. In addition, the Alma Transit Center was looking at the replacement of two full-sized vans, upgrading dispatch software, and expansion of the existing training room/meeting room as funds allowed. A brief discussion took place about the funding model for Transit.

There was a lengthy conversation about the upcoming street projects. It was noted that there were several road projects in the planning phases that were to be completed over the next two budget cycles. Major street projects included the reconstruction of Pine Avenue from Washington to Panther Parkway as well as work on West Center, North State Street, and Chatterton as a result of the DWSRF water main projects. Local street reconstructions included Richmond from Pine to Euclid, Moyer from Hawthorne to Hubble, Charles from Vassar to the Rail Trail, Riverside from Marhsall to South State, Austin & South River from Grafton to Marshall, and Rosedale from Pleasant to Grover. Additionally, staff were planning to include over \$150,000 worth of road maintenance projects for crack sealing, seal coating, wedging, and other maintenance methods into the budget each year for the next few years.

Goal Setting

Downtown projects were next up for discussion. Ripley shared with the group that the City of Alma still had approximately \$340,000 left of their ARPA funds to spend on capital projects. The recommendation from the DDA was to look at Parking Lot #7 to use the remaining ARPA funds towards. The remainder of the project would come out of fund balance. Downtown tree removal and replacement was to be done in three phases, with phase 1 beginning in FY 2024 and being completed in FY 2025 and phase 2 to begin and end in FY 2025. These two phases combined were budgeted at roughly \$60,000. An anonymous private donor is funding this project.

More discussion was held regarding upcoming projects for Water and Sewer. Water projects were those that were in the DWSRF loan scope and including over \$14 million worth of projects, from water main replacements to lead service line replacements to meter replacements to elevated tank repainting and cathodic protection. Sewer projects included the engineering and construction of lift station #16, various lift station upgrades, sewer mains related to the DWSRF project, and plant upgrades to be determined at a later date. It was noted that staff recommended pursuing a CWSRF loan for the plant upgrades, as these could cost upwards of \$20 million.

The capital projects discussion continued with motor pool. The City Manager noted that equipment replacement of assets that were at the end of their useful lives and had new standards placed on them would be the emphasis of public works in the upcoming years. For FY 2025, the equipment replacements recommended included a new Flat Rack Truck to replace unit #216, a Bobcat L28 with attachments, Cemetery Tractors, and a new 72" Zero Turn. Discussion took place regarding motor pool funding and the ability for the City to keep up with replacing equipment as it becomes past its useful life.

A brief discussion was held about upcoming projects for the Alma Public Library and State Street Plaza. The library is planning a new children's shelving project thanks to a private donation from a patron's estate. State Street Plaza is looking at demolition of the old Prospect building, and a grant request from the State Land Bank Authority has been submitted to assist with funding of this project.

Lastly for capital was a discussion on those projects funded out of the general fund. Ripley began the discussion by listing the projects recommended by staff in the current year. These projects included completion of the Charles Avenue rail trail extension, annual sidewalk replacement, park capital asset upgrades, replacement of the city hall generator, ceiling tile replacements at city hall, new internet cabling at city hall, replacement of a police administration vehicle, downtown LED street light replacement, cemetery plot layout, and new election tabulators. Much discussion followed. Commission inquired about the need to have a generator to power city hall. The Commission also questioned the need of a plot layout at the cemetery and inquired about the ability to resell existing plots where ownership is unknown. A question was also posed about the City's ability to special assess a portion of the Charles Avenue project. Staff provided additional information and a discussion was held.

Goal Setting

In addition to the discussion of capital projects for the upcoming fiscal year, Ripley provided those in attendance with an update on the City's plans for the future. Ripley shared that staff is currently in the process of working with an outside consultant to update the City Master Plan. This is in partnership with Grater Gratiot Development, Gratiot County, and the community at large. Ripley shared that the goal is to have the City portion of the master plan ready for adoption by September 2024. It was also noted that the City's Five-Year Parks and Recreation Master Plan will be ready for approval in the coming months.

A brief review of millage rates and the projected revenue that each would generate was discussed. It was reminded that the City is coming into its second year with the increased millage rate for Street Improvements, and that \$125,000 was set aside in the current budget for additional maintenance work on the road system. There was also discussion about the Library Debt Bond millage that is set to expire following FY 2025. Finance Director Dancer noted that since this is the last year of the bond, the millage rate to capture would need to be reevaluated to ensure enough money is collected in the final year to make the final bond payment. Dancer noted that he currently projects that the community should see a reduction in the millage rate from previous years. No changes are being proposed to the Library Operating, Alma Transportation, or Alma DDA millages for the upcoming year.

City Manager Ripley then lead a discussion about utility rates. He reminded the commission about the five-year plan that was set in place in the previous year to increase rates to an appropriate amount to fund upcoming capital projects and keep operations balanced. The rate increase proposed for the upcoming fiscal year includes a \$10.50 increase to Water RTS, \$7.50 increase to Sewer RTS, a 10% increase to Water Usage rates, and a 5% increase to Trash & Recycling RTS rates per the current Grainger contract. The average homeowner would likely see approximately a \$20-22 increase in their monthly bill based on these new rates. Commissions expressed that these rates are not easy but necessary to keep up with the rising costs of capital to provide clean, safe water to the community.

The final discussion of the night was centered around the finance department. Discussion was held regarding the current investment policy, mainly Finance Director Dancer's concerns about the length of investments and restrictions on the institutions allowed under the current policy. Dancer noted that only being able to invest for two years and being restricted to financial institutions that had a location within 25 miles of Alma was making diversifying the portfolio difficult. The Commission expressed their desire to keep the two-year time period as is but acknowledged that they would be willing to entertain looking at relaxing the restrictions of the geographic area to invest in. Finance would investigate and report back to the Commission what expanding the geographic area to include Lansing, Saginaw, and Midland may look like, including an analysis on the additional risks this could create. There was also discussion on the current audit contract with Yeo and Yeo. Discussion was held on whether to continue with Yeo and Yeo on a year-to-year contract, sign a new five-year contract with Yeo and Yeo, or go out to bid. Commission agreed to go one more year with Yeo and Yeo and look at going out for bid for the FY 2025 audit next year.

Leadership Team Priorities



2020 – Leadership Team PRIORITIES

1. PLAN FOR INFRASTRUCTURE NEEDS

The City of Alma Leadership Team is committed to maintaining and improving public infrastructure and City facilities to preserve both the physical character and livability of the community.

- **Lead and Copper Rules:** The City Leadership is committed to the development of a sound plan for the identification and remediation of any lead or galvanized issues as defined by EAGLE. A strong public outreach effort is essential.
- **Sanitary Sewers:** The City Leadership is committed to an extensive analysis of the sanitary sewer system, including rates that make the system viable into the future.
- **Downtown Parking Lots Refurbishment:** With the changes that downtown Alma has seen in the recent past, the City Leadership Team is committed to supporting a plan for the refurbishment of the downtown parking lots.

2. EMBRACE TECHNOLOGY

The competition for residents, businesses, tax dollars, state grants, and federal grants is real. Therefore, anything we can do to create an edge is important! Growth in technology is simply the norm. Adopting these ideas and technologies now, ensures Alma will be a leader in this area for years to come.

- **Community Needs:** Access to and use of the internet has become an integral part of everyday life in today's world. The City Leadership is committed to exploring ways to best leverage broadband network access to the community. Bringing broadband to Alma will help to eliminate the homework gap and improve education, telemedicine, public safety and economic development.
- **Internal Needs:** The City Leadership is committed to ensuring that we utilize technology to better connect with our residents. Deploying new technologies will improve our intra-office efficiencies and help to create direct lines of communication between the City and our citizens. This deeper, more comprehensive civic engagement is becoming the new reality, and increasingly expected by citizens.

Leadership Team Priorities

3. SUPPORT COMMUNITY ENGAGEMENT

The City of Alma Leadership Team is committed to supporting residents and businesses in Alma by being proactive and open minded to community initiatives. We believe in keeping the public informed about our processes and accepting input on our plans and intentions.

- **Alma Aspires:** The City Leadership is committed to remaining actively engaged with the committees and work groups that have committed their time and energy to planning for Alma's future.
- **Parks and Recreation Opportunities:** The City Leadership is committed to exploring feasible and worthwhile projects that will enhance our community parks and recreation programs.
- **Do the Little Things:** Many times little things can make a big difference. The City Leadership is committed to ensuring we do not lose sight of those opportunities to show we care.
- **Communication:** The City Leadership is committed to improving communication and engagement with the community, to ensure that members of the public are informed and that there is broad community participation in the City decision making process.

4. MAINTAIN A SAFE COMMUNITY AND CITY WORK ENVIRONMENT

The City of Alma will remain a safe city though police and fire services that are responsive to the community's changing needs. Employees of the City will feel safe and protected in their work environment.

- **Police and Fire Services:** The City of Alma Leadership Team is committed to optimizing our police and fire service levels through continued support.
- **Municipal Building Security Updates:** The City Leadership is committed to making all City buildings a safe place for employees, residents, and visitors.

5. REMAIN FISCALLY RESPONSIBLE IN A CHANGING ENVIRONMENT

Achieving all the City's goals and strategies requires continued fiscal vigilance, especially in light of changing economic and regulatory conditions.

- **Pension Liabilities:** The City of Alma Leadership Team is committed to working with staff to develop a long-term plan that emphasizes the importance of reducing the pension liability of the City.
- **Financial Policies that Provide Ongoing Stability:** The City of Alma Leadership Team is committed to ensuring that the structure of the City's financial policies will be open and transparent and professional in every way.

General Fund Revenue

Taxes

The primary source of revenue for the City's general fund are property taxes. Property taxes are calculated by taking the taxable value of a property multiplied by the millage rate and then divided by 1000. The taxable value is determined by the City Assessor based on established assessing criteria and are reviewed annually. The general fund millage rate to be used for general operations was set by the Commission at 14.4020 mills in the current year.

The City Assessor maintains two values for each real and personal property parcel within the City. The first value is the State Equalized Value (SEV), which is 50% of the true market value of the property. The second value is the taxable value as determined by the guidelines set forth by Proposal A of 1994. The taxable value of real property cannot increase more than the rate of inflation, or 5%, whichever is lower, and cannot exceed the SEV determined on the property. This formula remains in place until a property is sold at the property uncaps and is adjusted to the SEV. The limitation on increases then begins anew from the newly determined uncapped rate.

The Headlee Amendment of 1978 has an effect on millage rates by limiting the growth of property tax revenue from existing properties. This is done by reducing the millage rates proportionally by the amount that market changes exceed the increase in the Consumer Price Index, or CPI. Equalization provides the City with a Headlee Reduction Factor (HRF) each year to determine rate adjustments. If the HRF falls below 1.0, then the maximum millage rate from the previous year needs to be reduced. This last occurred for the City of Alma in the FY 2022 Tax Year. If the HRF is greater than 1.0, the rates from the previous year will remain the same, as State law does not allow for the maximum millage assessed to increase based on adjustments from the Headlee Rollback Factor, only decrease.

Licenses/Permits/Fees

The City of Alma receives revenue from various sources for different license requirements, permits, and fees. The largest component of this category comes from cable TV franchise fees, which are projected to be \$80,000 in the current year. This number continues to decrease annually as more people are going to streaming options as opposed to traditional cable services. Other major sources of revenue here include shared assessing service fees, business licenses, building permits, cemetery plot sales and burial fees, state liquor license fees, rental fees, and various other nonbusiness related fees. Amounts in these categories tend to fluctuate year over year based on several factors, most notably the performance of the economy which has a direct correlation to new construction and new businesses/business improvements.

General Fund Revenue

Intergovernmental Revenue

The second largest component of general fund revenue for the City comes in the form of revenue sharing from the State of Michigan. In accordance with the State Constitution of 1963, constitutional revenue sharing payments are based on 15% of the 4% portion of Michigan's 6% sales tax collections. Distributions are made to all Michigan cities, villages, and townships on a population basis on the last business day of the even numbered months (October, December, February, April, June, and August).

The City also receives payments from the State of Michigan in the form of CVTRS payments. For fiscal year 2024, the State Legislature continued the City, Village, and Township Revenue Sharing (CVTRS) program. Each eligible local unit must meet all the program requirements to receive the full CVTRS payment. Each city, village, or township that received a prior year payment is eligible to receive a payment equal to 106% of the local unit's total eligible prior year payment.

Preliminary projections from the State of Michigan indicate a total revenue increase for the City of Alma of 4.1% for the budget year 2024. The projected Constitutional Revenue Sharing projection is \$1,039,096 and the projected CVTRS payment is \$368,202.

Other components of the intergovernmental revenue budget includes, but is not limited to, Act 48 Distribution, Local Community Stabilization Act Payments, State Operating Grants, and State and Federal Capital Grants.

Internal Service Charges

The General Fund receives revenue for both internal and external charges for service. There are four departments that incur expenditures within the general fund in which a portion of the expenditures are charged to other funds for services provided. These departments include Finance/Administration, Information Technology, Human Resources, and Engineering. Finance/Administration, Information Technology, and Human Resources are allocated based on the number of full-time equivalent (FTE) employees within each department. Engineering costs are allocated based on a time study performed by the Engineering Technician based on projects each year. The largest contributors for Engineering include Major and Local Streets, Water, and Wastewater.

General Fund Revenue

Fines and Forfeitures

Fines and Forfeitures are used by the community safety department to issue civil infractions. Civil infractions are most commonly for parking violations, prohibited noise violations, blight violations, and noxious weeds/vegetation violations. Violations can be issued by either the police department or the code enforcement officer. The primary purpose of issuing fines is for compliance on a number of issues and is not intended to be a major revenue source for the City.

Rents

The City also receives rental income from the leasing of property to farmers for agricultural use, land for billboard placements, and an old building for storage. The City currently has four lease agreements that earn rental income. Leases are reviewed annually and are approved by the City Commission.

The property between Jerome and Hoffman Road is rented at a rate of \$130.00 per tillable acre to Joseph Butcher with a contract expiration date of December 31, 2025, to be paid annually. The Lamar Companies has two five-year rental agreements for billboards at \$1,000 annually each that expire in 2025. Lastly, Dalton Properties LLC rents an old storage building for \$486 a month, which was renewed in 2024 for two additional years.

Investment Income

The City earns interest income from investments of fund balance reserves. Investments consist of monies in local bank accounts, Michigan CLASS pooled investment accounts, certificates of deposits, and U.S. Treasuries. City investments are handled by the City Treasurer in compliance with Public Act 20 and the City's Investment Policy adopted by the City Commission. The City favors local banking and investment options where appropriate while maintaining an appropriate level of diversification in both types of investments and institutions invested with for safety purposes.

Investment income can fluctuate greatly year over year based on the performance of the market and the amount of funds available to be invested. The City invests in accounts that earn a daily interest rate, which are more susceptible to changes in the economy, as well as longer term investments with fixed rates of up to two years, which are less susceptible to market changes. The overall goal of investing is the safety and liquidity of the assets being invested, with yields being a secondary factor.

Other Revenue

Local Unit Contributions

Local Unit Contributions consists of payments received from other municipalities, such as neighboring townships, cities, or joint authorities, for shared services or additional services provided. The main component of this category is Pine River Township's contribution for streetlights along Cheeseman/Pine Avenue.

Sale of Assets

Occasionally, the City will sell an asset that still holds value but is no longer of use to the City. This may include police or administrative vehicles, certain tools/equipment, land, or other assets. In recent years, the primary source of asset sales is for the sale of lots at the Gemstone subdivision on the southeast side of town. Since the sale of assets are unpredictable, the City does not budget for this line item.

Private Contributions

The City of Alma may receive private contributions from individuals, businesses, or nonprofit organizations such as foundations. These can be for any number of reasons, but the most common donations are in support of the police department or for park improvements/upgrades. In FY 2024, the City received a check for \$175,000 from the Herb Lueth Endowment at the Gratiot County Community Foundation for completion of the upgrades to the park restrooms. Private contributions may be earmarked for a specific purpose or used at the discretion of management.

Reimbursements

The City may be reimbursed for costs incurred and paid for by the municipality on behalf of others. This may include, but is not limited to, additional assessing costs, property damaged, insurance claims, overpayments, reimbursement for election costs, or others. The main source of revenue from this category is the monthly reimbursement of costs for police activity that is paid by the county. Reimbursements are generally not budgeted for unless it is known during the budget cycle that the monies are more reasonable than not going to be received in the upcoming fiscal year.

Other Revenue

Any sources of revenue that come in during a given year that do not fit one of the categories mentioned above are recorded as other revenue. Other revenue is rare and is generally not budgeted for.

General Fund Revenue

Taxes

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
TAXES					
101-000.000-402.000	REAL PROPERTY TAX	2,071,666	2,174,968	2,305,000	2,500,000
101-000.000-410.000	PERSONAL PROPERTY TAX	424,254	447,268	415,000	410,000
101-000.000-411.000	DELINQUENT PROPERTY TAX	405	3,332	500	1,000
101-000.000-432.000	PAYMENT IN LIEU OF TAXES	42,955	40,944	35,000	40,000
101-000.000-433.000	COMMERCIAL FACILITIES TAX	4,548	1,712	1,500	1,500
101-000.000-434.000	TAX ON LEASED LAND	765	762	800	800
101-000.000-437.000	INDUSTRIAL FACILITY TAXES	34,794	31,865	25,000	30,000
101-000.000-440.000	OPRA TAXES		1,974	7,500	7,500
101-000.000-445.000	TAX PENALTY/INTEREST	30,575	35,105	25,000	30,000
101-000.000-447.000	TAX ADMINISTRATIVE FEE	98,271	99,362	100,000	106,000
TAXES		2,708,233	2,837,292	2,915,300	3,126,800

Licenses/Permits/Fees

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
LICENSES, PERMITS & FEES					
101-000.000-477.000	CABLE TV FRANCHISE FEES	92,410	87,585	85,000	80,000
101-191.000-607.000	FEES		25		
101-215.000-476.000	BUSINESS LICENSE/PERMITS	250	50		500
101-215.000-607.000	FEES	575		1,000	1,000
101-257.000-607.000	FEES	69,156	69,608	70,000	70,000
101-262.000-607.000	FEES	5,968			
101-301.000-490.000	NONBUSINESS LICENSES	1,943	1,436	1,500	1,500
101-301.000-554.000	LIQUOR LICENSE FEES	7,173	7,169	7,500	7,500
101-301.000-607.000	FEES	1,105	8,127	6,500	5,000
101-371.000-476.000	BUSINESS LICENSE/PERMITS	5,832	15,320	12,000	15,000
101-371.000-490.000	NONBUSINESS LICENSES	17,785	40,958	40,000	40,000
101-371.000-607.000	FEES	11,530	20,418	12,000	15,000
101-444.000-607.000	FEES	1,200	400	800	800
101-446.000-607.000	FEES	8,904	2,270	6,000	6,000
101-447.000-607.000	FEES	1,520	1,950	1,000	2,000
101-448.000-607.000	FEES	1,222	1,128	1,200	1,100
101-567.000-607.000	FEES	68,915	74,430	70,000	75,000
101-702.000-607.000	FEES	14,972	9,265	30,000	5,000
101-751.000-607.000	FEES	1,065	1,215	1,000	1,500
LICENSES, PERMITS & FEES		311,525	341,354	345,500	326,900

Intergovernmental Revenue

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
INTERGOVERNMENTAL REVENUE					
101-000.000-542.000	STATE MARIJUANA REVENUE SHARE			59,000	55,000
101-000.000-565.000	ACT 48 DISTRIBUTION	39,280	41,881	38,000	42,000
101-000.000-568.000	CVTS DISTRIBUTION	318,790	337,917	365,000	385,000
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION	364,478	364,762	125,000	155,000
101-000.000-574.000	CONSTITUTIONAL SALES TAX	1,009,794	1,021,634	1,030,000	1,045,000
101-301.000-540.000	STATE OPERATING GRANTS	1,640	88,720	1,500	
INTERGOVERNMENTAL REVENUE		1,733,982	1,854,914	1,618,500	1,682,000

General Fund Revenue

Internal Service Charges

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
INTERNAL SERVICE CHARGES					
101-191.000-604.000	INTERNAL SERVICE CHARGES	248,604	178,179	247,000	245,000
101-253.000-604.000	INTERNAL SERVICE CHARGES		83,558	60,000	80,000
101-270.000-604.000	INTERNAL SERVICE CHARGES	58,692	92,717	90,000	108,000
101-447.000-604.000	INTERNAL SERVICE CHARGES	192,183	148,952	165,000	178,000
INTERNAL SERVICE CHARGES		499,479	503,406	562,000	611,000

Fines and Forfeitures

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
FINES AND FORFEITURES					
101-301.000-655.000	FINES AND FORFEITS	15,452	13,656	15,000	15,000
101-371.000-655.000	FINES AND FORFEITS	34,919	2,463	5,000	3,500
FINES AND FORFEITURES		50,371	16,119	20,000	18,500

Rents

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
RENTS					
101-728.000-667.000	RENTS	16,266	19,292	20,000	20,000
RENTS		16,266	19,292	20,000	20,000

Investment Income

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
INVESTMENT EARNINGS					
101-000.000-665.000	INTEREST	10,162	104,499	110,000	150,000
INVESTMENT EARNINGS		10,162	104,499	110,000	150,000

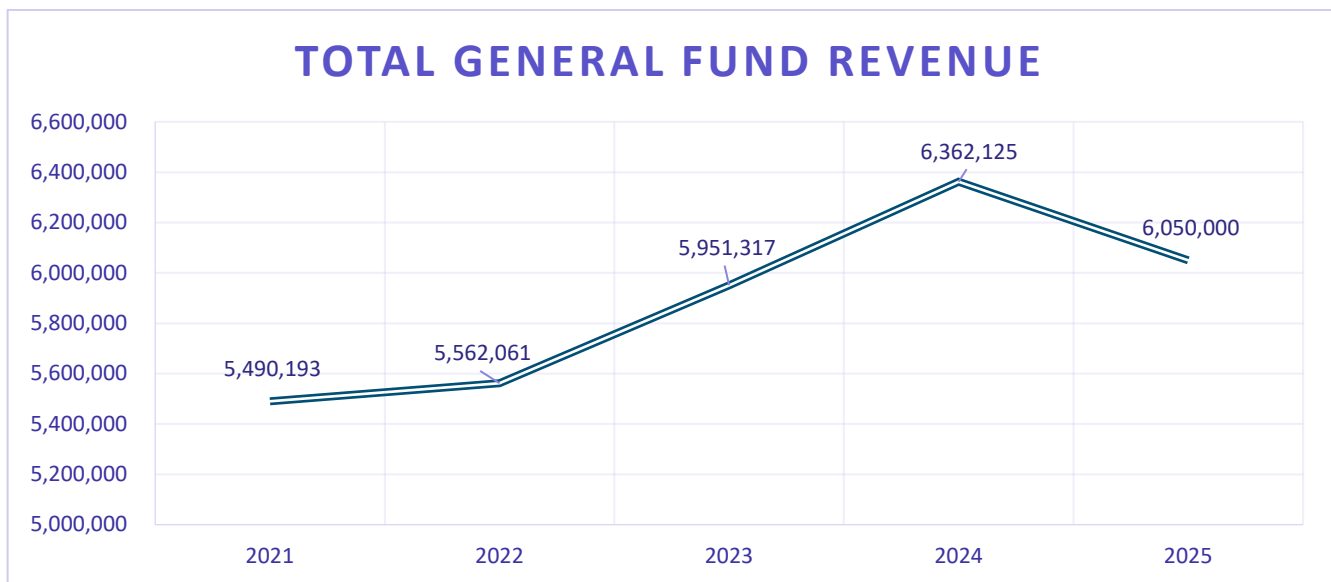
General Fund Revenue

Other Revenue

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
OTHER FINANCING SOURCES					
101-000.000-581.000	LOCAL UNIT CONTRIBUTIONS	117	108	125	100
101-930.000-699.000	TRANSFERS IN	711	14,466	12,000	18,700
OTHER FINANCING SOURCES		828	14,574	12,125	18,800

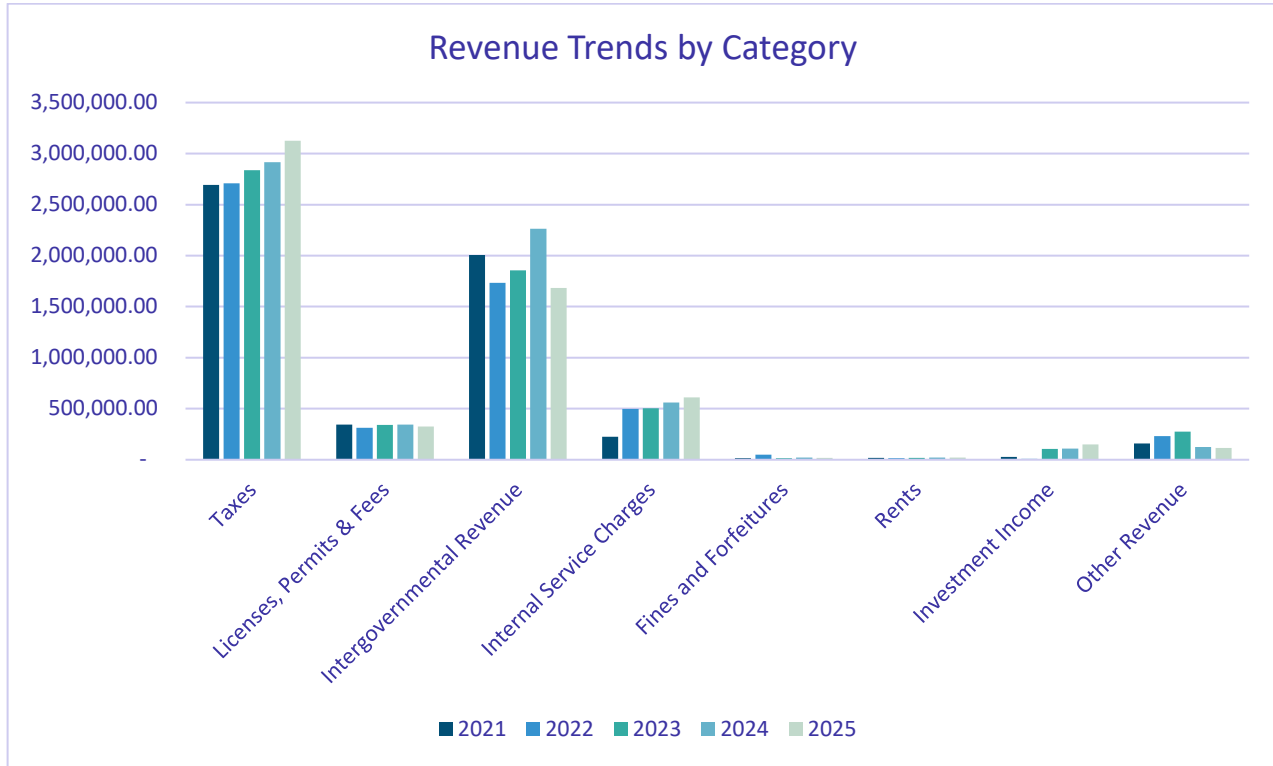
GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
OTHER REVENUE					
101-000.000-673.000	SALE OF ASSETS	28,526	22,742	114,000	
101-000.000-674.000	PRIVATE CONTRIBUTIONS	599	504	500	2,500
101-000.000-677.000	OTHER REVENUE	17,485	5,206	15,000	10,000
101-191.000-676.000	REIMBURSEMENTS	680	50		
101-191.000-689.000	CASH OVER/SHORT	71	1		
101-215.000-676.000	REIMBURSEMENTS		201		
101-257.000-676.000	REIMBURSEMENTS	4,027	2,755		1,000
101-262.000-676.000	REIMBURSEMENTS		3,871		2,000
101-301.000-673.000	SALE OF ASSETS	3,468			
101-301.000-674.000	PRIVATE CONTRIBUTIONS		16,120	10,000	15,000
101-301.000-676.000	REIMBURSEMENTS	6,115	13,124	7,500	12,000
101-301.000-677.000	OTHER REVENUE	31,770	3,362	5,000	1,000
101-371.000-679.000	SPECIAL ASSESSMENTS	3,273	4,374		2,500
101-443.000-677.000	OTHER REVENUE	105,000		190,500	
101-444.000-679.000	SPECIAL ASSESSMENTS	30,201	12,507	20,000	20,000
101-728.000-674.000	PRIVATE CONTRIBUTIONS			6,000	
101-751.000-674.000	PRIVATE CONTRIBUTIONS			50,000	30,000
OTHER REVENUE		231,215	259,867	418,500	96,000

Revenue Trends

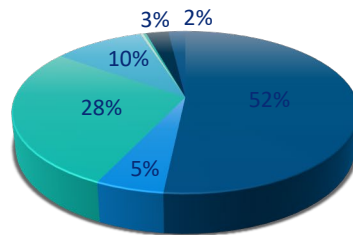


General Fund Revenue

Revenue Trends (Continued)



FY 2025 General Fund Revenue by Category



- Taxes
- Licenses, Permits & Fees
- Intergovernmental Revenue
- Internal Service Charges
- Fines and Forfeitures
- Rents
- Investment Income
- Other Revenue

General Fund Expenditures

Community Development

Community Development consists of the Economic Development, Downtown Maintenance, Parking Lots, and Planning & Zoning Departments. There is currently no full-time personnel dedicated exclusively to this department group. The purpose of Community Development is focused on supporting the growth of the community through future planning and investment in critical infrastructure. This includes tasks such as developing the city master plan, reviewing zoning regulations, investing in the reconstruction of the municipal managed parking lots, housing and business development, and maintaining the downtown district.

The City of Alma has several goals for the upcoming year for Community Development. An updated master plan is anticipated to be completed in FY 2025. The City anticipates completing the reconstruction of Parking Lot #7 during the upcoming fiscal year and working with the Downtown Development Authority on a financial plan to keep up with ongoing maintenance of the parking lots once they have been reconstructed. The City also hopes to sell the remaining lots in Gemstone that are still owned by the City in the upcoming fiscal year.

Community Safety

Community Safety consists of the Police, Contribution to Fire Board, Public Safety/Code Enforcement, and Emergency Management Departments. Community Safety is the largest department grouping of the City both in terms of personnel numbers and size of the budget. Overall, Community Safety makes up nearly 50% of the general funds' overall budget. The purpose of the Community Safety department is to keep the residents of the community safe and enforce the laws and regulations set forth by both the State of Michigan and the City Charter and Code of Ordinances. Also included here is the oversight of the City's rental inspection program.

The primary goal for FY 2025 for Community Safety is to prioritize 4-5 properties to fund legal/cleanup efforts on blighted or dangerous buildings in the community. If there is still money left after those properties have been handled, the goal will be to start working on the next group of properties. The City is also prioritizing the continued improvements of aging assets by replacing a police administrative vehicle and building a proposed new evidence storage facility. The City will also continue to work with its partners on the Rural Urban Fire Board to ensure the long-term viability of the department and make sure the fund is in a financial position to fund its upcoming vehicle replacements. A new fire truck is expected to enter the fleet in FY 2025 or 2026.

Property Maintenance

Property Maintenance consists of the Buildings/Grounds and Riverside Cemetery Departments. Buildings and grounds consist of city hall, which includes the police station and fire hall and its parking lots.

General Fund Expenditures

Property Maintenance (Continued)

The other buildings and grounds that are maintained by the City are accounted for in their respective funds. There are no full-time personnel dedicated to Property Maintenance; instead, members of public works allocated a portion of their time to the respective department based on actual hours worked. Expenditures incurred in this department include items such as utilities, cleaning, repairs, building improvements, landscaping, and burial costs.

One of the goals for the Property Maintenance Department in FY 2025 is to complete phase #2 of the safety and security upgrades that are currently ongoing. This is anticipated to be completed in the early part of FY 2025. The City also intends on completing a new land survey for the next section of the cemetery plot layout as available plots are becoming limited. A more generic goal is for public works and finance to work together to complete a rate analysis study of the Riverside Cemetery to ensure that the rates currently being charged are consistent with comparable communities and try and find ways for the cemetery to run more efficiently to ensure long-term fiscal sustainability.

Transportation

Transportation as it relates to the General Fund consists of the Sidewalks, Non-Act 51 Public Works, Street Lighting, and Contribution to the Gratiot Community Airport Departments. Much like Property Maintenance, there are no full-time personnel dedicated to Transportation. The two biggest costs incurred annually are the utility bills on the streetlights and contractors for the annual sidewalk replacement program. Each year, the City dedicates \$40,000 for sidewalk replacements as part of their ongoing efforts to reduce liability and keep the city sidewalks in functional condition. Non-Act 51 Public Works consists mainly of expenditures incurred for those items that are not able to be funded through Act 51 transportation dollars, including road closures for special events, assistance with the Farmer's Market, and participation in downtown parades.

The city has applied for a grant in hopes of receiving some funding assistance to complete the sidewalk project connection on Charles Avenue heading north of the rail trail. This has been a priority for the city the last couple of years, but recent developments have caused the cost of the project to far exceed the amount originally dedicated to the project. The goal is to complete this project in FY 2025. Other goals include the annual sidewalk replacement program, replacing a section of downtown LED streetlights, and replacing drivers in the remaining downtown LED streetlights.

In FY 2024, the City of Alma, along with the other members of the Gratiot County Airport Authority, agreed to separate from the Authority and hand full control of the airport operations over to Gratiot County. As of FY 2024, the City no longer has any direct financial responsibility to the Gratiot County Airport.

General Fund Expenditures

Recreation and Culture

Recreation and Culture has two main components as it relates to the general fund; the Recreation and Culture/Parks Department and the Contribution to the Alma Public Library, which is a component unit of the City of Alma. The Recreation and Culture/Parks Department is responsible for the maintenance and improvements of the City's park system, which includes over ten recognized city parks and many miles of linear park paths. Expenditures include personnel time for public works employees, supplies, maintenance parts, and utility bills for the restrooms. The General Fund contribution to the Alma Public Library is budgeted to be \$100,000 again in FY 2025.

The City of Alma completed its updated Parks and Recreation Master Plan in FY 2024. In conjunction with the plan, the City has committed the money received from the State Marijuana Revenue Sharing to be put into the improvement and replacement of capital assets in the parks. \$120,000 has been set aside in the upcoming budget for park capital improvements. Some of the goals that the City is looking to accomplish with these funds are to replace benches, tables and grills throughout the parks, replace basketball hoops, add a place for pickleball, install new security cameras, and update some of the play structures throughout the parks. You can find a copy of the certified 5 Year Parks and Recreation Master Plan on the city's website under the Parks tab.

Executive Administration

Executive Administration consists of the greatest number of departments within the general fund. It consists of the City Commission, City Manager, City Clerk, Information Technology, Elections, Human Resources, and Engineering Departments. In total, there are 6.23 FTE employees that make up these departments, which includes part-time election workers and public works employees for their work helping in the respective departments. Personnel costs are the primary expenditures for these departments. The second largest expenditure outside of personnel is the third-party contract with VC3 for outsourced information technology services.

The City of Alma has several goals for the FY 2025 fiscal year as it pertains to the Executive Administration Departments. Capital expenditures budgeted for this upcoming year for these departments include a cabling upgrade project at city hall for Information Technology and three new election tabulators, bins, and printers for Elections. The city is also committed to upgrading the physical hardware related to technology, including computer/tablet/laptop upgrades, switches, servers, and more as they reach the end of their useful lives to ensure safe and secure devices for personnel.

FY 2025 will be the first year of a presidential primary and presidential election since the passing of Proposal 2022-2, which made significant changes to the election process, including the newly required nine day early voting centers. Therefore, additional resources have been allocated to Elections for the current year.

General Fund Expenditures

Executive Administration (Continued)

There will also be a conservative effort and additional resources allocated to the Engineering department in the upcoming budget for the purposes of improvements to the city's Geographic Information System (GIS). The current GIS model that the City is using is outdated and about to be unsupported by the current provider. Staff are looking at different solutions to update and modernize the GIS system moving forward.

Fiscal Services

The final General Fund category is Fiscal Services, which comprises of the Finance Administration and Assessing Departments. The Finance Administration department is responsible for property tax collection, utility billing, payroll, accounts payable, accounts receivable, investing funds, annual audits, financial reporting, revenue collections, marketing, and other miscellaneous tasks as a support function of all municipal departments. The Assessing department is primarily responsible for establishing the proper assessments of properties for tax purposes in accordance with State statutes. Personnel costs are the primary expenditures for these departments. The other major expenditures are annual audit fees and contract fees for software that is shared with other departments, most notably BS&A, who hosts the financial database for the entire city.

There are no capital improvements planned for Fiscal Services in FY 2025. The goals of both the Finance and Assessing departments are to continue to provide timely and accurate reports and complete all external reviews and audits with a clean opinion as to the accuracy of the information.

General Fund Expenditures

Community Development

Department 728 – Economic Development

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 728.000 - ECONOMIC DEVELOPMENT					
101-728.000-702.000	SALARIES/WAGES	14,850	401	2,000	1,500
101-728.000-714.000	FRINGE BENEFITS	4,888	77	500	500
101-728.000-717.000	OTHER EMPLOYMENT EXPENSE	90			
101-728.000-730.000	MEDIA ADVERTISING	956	799	1,000	1,000
101-728.000-740.000	MATERIALS/SUPPLIES	14,894			
101-728.000-801.000	CONTRACT FEES	13,900	5,405	7,700	8,000
101-728.000-802.000	LEGAL FEES	252	938	2,000	1,500
101-728.000-815.000	ISF-PUBLIC WORKS SERVICES	33	83	1,500	1,000
101-728.000-816.000	EQUIPMENT RENTAL	927	726	1,000	1,000
101-728.000-955.000	ACT425 TAX PRORATION	14,714	16,075	18,000	18,000
101-728.000-958.000	PROPERTY TAXES	20,343	25,246	24,000	26,000
101-728.000-960.000	INSURANCE	1,378	1,270	2,000	1,200
101-728.000-970.000	CAPITAL OUTLAY			137,000	78,000
101-728.000-998.000	CONTRIBUTIONS/COMPONENTS			2,500	2,500
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		87,225	51,020	199,200	140,200

Department 523 – Downtown Maintenance

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 523.000 - DOWNTOWN MAINTENANCE					
101-523.000-702.000	SALARIES/WAGES	31,292	32,505	24,000	30,000
101-523.000-714.000	FRINGE BENEFITS	15,397	18,730	12,000	20,000
101-523.000-740.000	MATERIALS/SUPPLIES	3,478	1,261	3,000	4,000
101-523.000-801.000	CONTRACT FEES			1,000	
101-523.000-815.000	ISF-PUBLIC WORKS SERVICES	10,479	11,390	30,000	27,000
101-523.000-816.000	EQUIPMENT RENTAL	18,666	24,830	25,000	35,000
Totals for dept 523.000 - DOWNTOWN MAINTENANCE		79,312	88,716	95,000	116,000

Department 443 – Parking Lots

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 443.000 - PARKING LOTS					
101-443.000-740.000	MATERIALS/SUPPLIES	187			
101-443.000-815.000	ISF-PUBLIC WORKS SERVICES	650			
101-443.000-816.000	EQUIPMENT RENTAL	129			
101-443.000-970.000	CAPITAL OUTLAY	12,927	128,107	198,609	
Totals for dept 443.000 - PARKING LOTS		13,893	128,107	198,609	

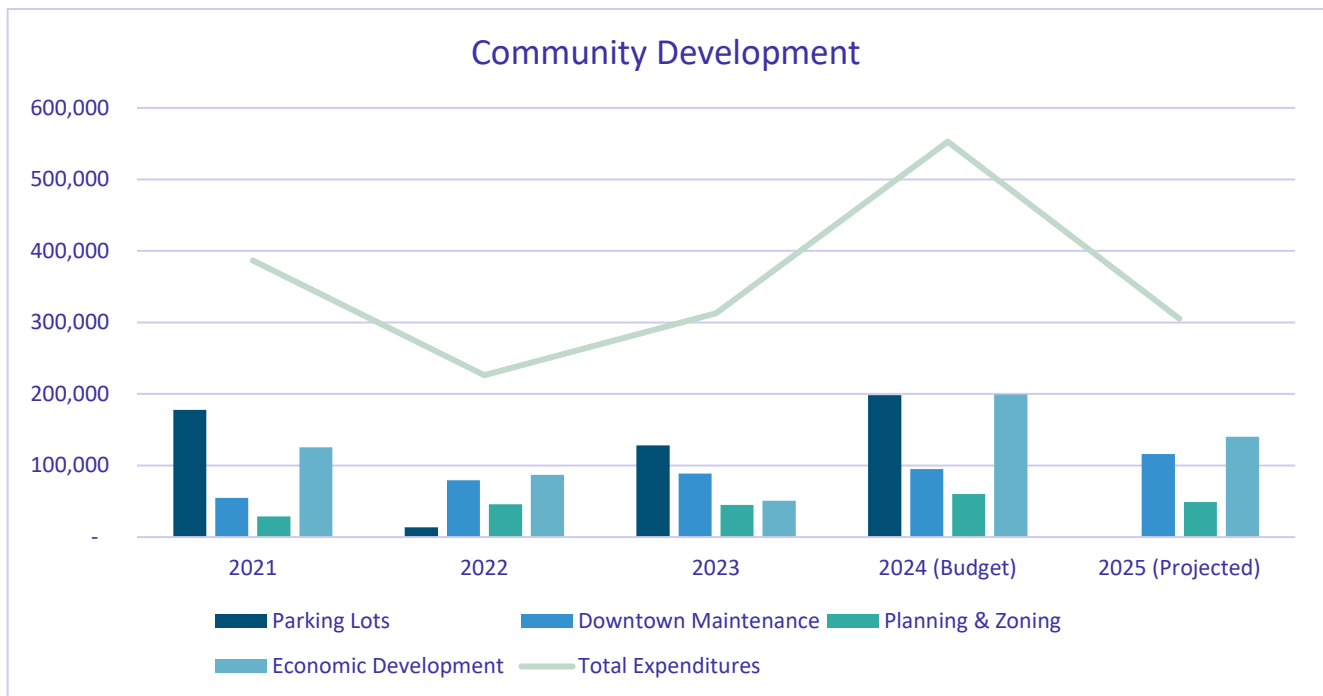
General Fund Expenditures (Continued)

Community Development (Continued)

Department 702 – Planning & Zoning

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 702.000 - PLANNING & ZONING					
101-702.000-702.000	SALARIES/WAGES	22,842			
101-702.000-714.000	FRINGE BENEFITS	7,361			
101-702.000-718.000	PUBLICATIONS/MEMBERSHIPS	925	975	1,000	1,000
101-702.000-730.000	MEDIA ADVERTISING	1,301	1,681	1,250	1,500
101-702.000-740.000	MATERIALS/SUPPLIES	207	76		
101-702.000-744.000	POSTAGE		151	250	500
101-702.000-801.000	CONTRACT FEES	7,123	38,247	55,000	45,000
101-702.000-802.000	LEGAL FEES	6,138	3,749	2,500	1,000
Totals for dept 702.000 - PLANNING & ZONING		45,897	44,879	60,000	49,000

Community Development Totals



General Fund Expenditures

Community Safety

Department 301 – Police

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 301.000 - POLICE					
101-301.000-702.000	SALARIES/WAGES	1,022,387	1,008,445	1,070,000	1,100,000
101-301.000-703.000	OVERTIME	55,976	55,544	65,000	65,000
101-301.000-714.000	FRINGE BENEFITS	426,200	482,940	500,000	595,000
101-301.000-715.000	EMPLOYEE TRAINING	18,632	8,207	20,000	18,000
101-301.000-717.000	OTHER EMPLOYMENT EXPENSE	18,171	6,859	8,000	10,000
101-301.000-730.000	MEDIA ADVERTISING	114		500	200
101-301.000-740.000	MATERIALS/SUPPLIES	10,376	6,283	10,000	8,000
101-301.000-741.000	UNIFORMS/SAFETY EQUIPMENT	9,684	9,417	9,000	10,000
101-301.000-743.000	FUEL	33,092	31,950	36,000	40,000
101-301.000-744.000	POSTAGE	286	528	500	500
101-301.000-746.000	TOOLS/EQUIPMENT	14,884	20,874	17,000	17,000
101-301.000-780.000	MAINTENANCE PARTS	7,927	22,738	17,500	18,000
101-301.000-801.000	CONTRACT FEES	41,609	67,766	70,000	76,000
101-301.000-802.000	LEGAL FEES	1,714	1,194	2,500	2,500
101-301.000-805.000	SPECIAL INVESTIGATIONS	9,383			
101-301.000-815.000	ISF-PUBLIC WORKS SERVICES	495			
101-301.000-922.000	COMMUNICATIONS	6,611	5,040	6,000	6,000
101-301.000-960.000	INSURANCE	38,199	22,385	66,000	60,000
101-301.000-970.000	CAPITAL OUTLAY	73,016	93,602	129,000	87,000
Totals for dept 301.000 - POLICE		1,788,756	1,843,772	2,027,000	2,113,200

Department 336 – Contribution to the Alma Fire District Authority

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 336.000 - FIRE & RESCUE					
101-336.000-801.000	CONTRACT FEES	258,000	270,826	285,000	288,000
Totals for dept 336.000 - FIRE & RESCUE		258,000	270,826	285,000	288,000

Department 426 – Emergency Management

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 426.000 - EMERGENCY MANAGEMENT					
101-426.000-702.000	SALARIES/WAGES	150,956			
101-426.000-714.000	FRINGE BENEFITS	11,111			
Totals for dept 426.000 - EMERGENCY MANAGEMENT		162,067			

General Fund Expenditures

Community Safety (Continued)

Department 371 – Code Enforcement/Building Inspections

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 371.000 - PUBLIC SAFETY/BUILDING INSPECTION					
101-371.000-702.000	SALARIES/WAGES	61,685	51,450	68,500	56,000
101-371.000-714.000	FRINGE BENEFITS	33,315	31,261	36,000	38,000
101-371.000-715.000	EMPLOYEE TRAINING	4,175	970	2,000	2,000
101-371.000-717.000	OTHER EMPLOYMENT EXPENSE	220	90	300	300
101-371.000-730.000	MEDIA ADVERTISING	185	167	250	250
101-371.000-740.000	MATERIALS/SUPPLIES	414	155	200	250
101-371.000-741.000	UNIFORMS/SAFETY EQUIPMENT	541	485	600	750
101-371.000-743.000	FUEL	833	280	700	750
101-371.000-744.000	POSTAGE	615	751	1,000	750
101-371.000-746.000	TOOLS/EQUIPMENT	154	1,634	1,500	1,500
101-371.000-780.000	MAINTENANCE PARTS	2,722		2,000	2,000
101-371.000-801.000	CONTRACT FEES	4,000	5,126	7,800	12,800
101-371.000-802.000	LEGAL FEES	3,518	11,039	6,500	20,000
101-371.000-922.000	COMMUNICATIONS	862	947	1,500	800
101-371.000-960.000	INSURANCE	819	444	1,200	1,200
Totals for dept 371.000 - PUBLIC SAFETY/BUILDING INSPE		114,058	104,799	130,050	137,350

Community Safety Totals



General Fund Expenditures

Property Maintenance

Department 265 – Buildings & Grounds Maintenance

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 265.000 - BUILDING/GROUNDS MAINT					
101-265.000-702.000	SALARIES/WAGES	37,684	41,324	60,000	70,000
101-265.000-714.000	FRINGE BENEFITS	10,934	14,402	20,000	24,500
101-265.000-740.000	MATERIALS/SUPPLIES	11,760	3,986	8,000	8,000
101-265.000-743.000	FUEL	167		750	750
101-265.000-801.000	CONTRACT FEES	4,353	5,841	9,000	9,500
101-265.000-815.000	ISF-PUBLIC WORKS SERVICES	7,669	10,087	20,000	18,000
101-265.000-816.000	EQUIPMENT RENTAL	9,359	4,895	10,000	9,000
101-265.000-921.000	ELECTRICITY	22,139	21,325	25,000	23,000
101-265.000-922.000	COMMUNICATIONS		335	1,000	750
101-265.000-923.000	NATURAL GAS	8,636	10,299	7,000	12,000
101-265.000-927.000	WATER/SEWER	3,602	3,868	4,500	4,500
101-265.000-960.000	INSURANCE		3,571	11,000	10,000
101-265.000-970.000	CAPITAL OUTLAY	20,248	20,029	86,230	32,000
Totals for dept 265.000 - BUILDING/GROUNDS MAINT		136,551	139,962	262,480	222,000

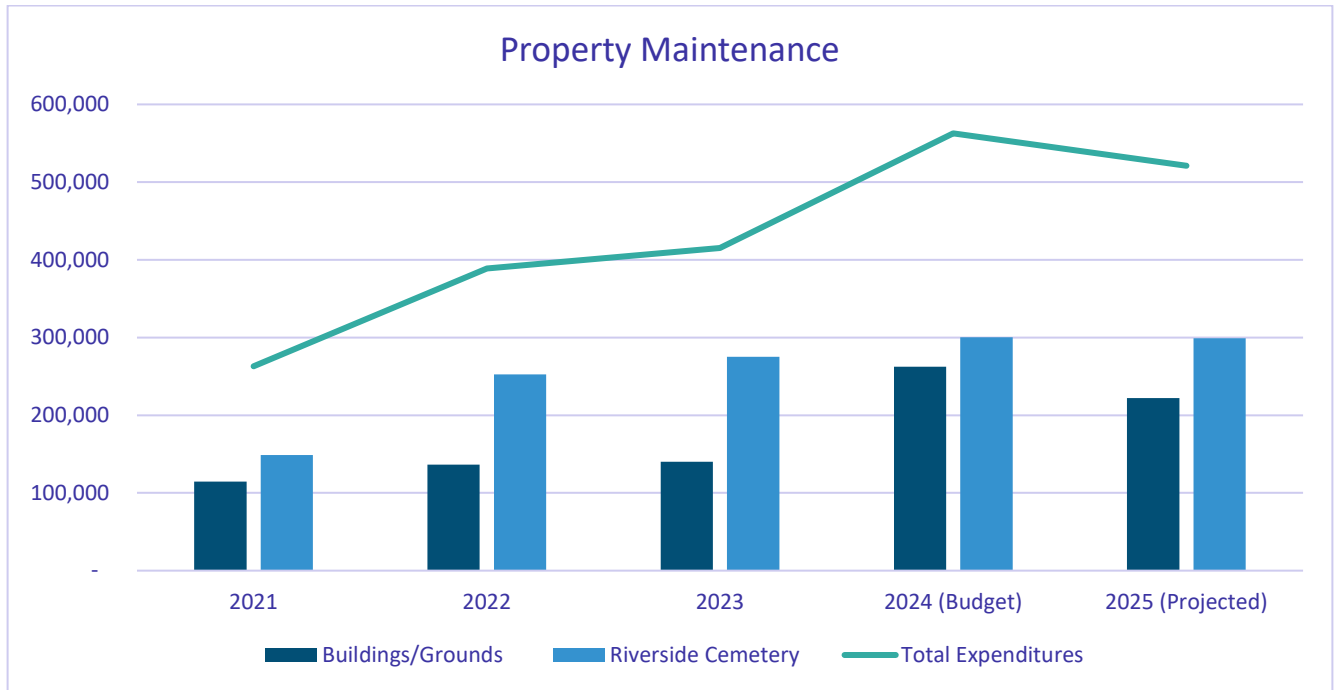
Department 567 – Riverside Cemetery

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 567.000 - RIVERSIDE CEMETERY					
101-567.000-702.000	SALARIES/WAGES	108,249	108,900	77,000	87,000
101-567.000-714.000	FRINGE BENEFITS	48,834	43,066	30,000	38,000
101-567.000-740.000	MATERIALS/SUPPLIES	3,600	3,519	4,000	5,000
101-567.000-744.000	POSTAGE		28	100	100
101-567.000-746.000	TOOLS/EQUIPMENT	445	1,224	750	800
101-567.000-801.000	CONTRACT FEES	1,119	3,493	5,000	3,500
101-567.000-815.000	ISF-PUBLIC WORKS SERVICES	19,135	32,518	40,000	48,000
101-567.000-816.000	EQUIPMENT RENTAL	64,624	76,936	65,000	85,000
101-567.000-921.000	ELECTRICITY	2,452	2,462	2,500	3,000
101-567.000-922.000	COMMUNICATIONS	526	450	400	
101-567.000-923.000	NATURAL GAS	922	603	1,000	1,000
101-567.000-960.000	INSURANCE	2,142	1,345	4,500	2,500
101-567.000-964.000	REFUND PRIOR REVENUE	360	600		
101-567.000-970.000	CAPITAL OUTLAY			70,000	25,000
Totals for dept 567.000 - RIVERSIDE CEMETERY		252,408	275,144	300,250	298,900

General Fund Expenditures

Property Maintenance (Continued)

Property Maintenance Totals



General Fund Expenditures

Transportation

Department 444 – Sidewalks

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 444.000 - PUBLIC WORKS/SIDEWALKS					
101-444.000-702.000	SALARIES/WAGES	3,441	3,223	5,000	3,500
101-444.000-714.000	FRINGE BENEFITS	553	1,955	2,500	2,500
101-444.000-730.000	MEDIA ADVERTISING			500	
101-444.000-740.000	MATERIALS/SUPPLIES		433	500	3,500
101-444.000-744.000	POSTAGE		7		
101-444.000-801.000	CONTRACT FEES	73,458			
101-444.000-815.000	ISF-PUBLIC WORKS SERVICES	3,931	924	5,000	4,000
101-444.000-816.000	EQUIPMENT RENTAL	2,047	2,610	6,000	4,000
101-444.000-970.000	CAPITAL OUTLAY		21,335	66,000	80,000
Totals for dept 444.000 - PUBLIC WORKS/SIDEWALKS		83,430	30,487	85,500	97,500

Department 446 – Non-ACT 51 Public Works

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 446.000 - PUBLIC WORKS/NON-ACT 51 STREETS/BRIDGES					
101-446.000-702.000	SALARIES/WAGES	161		5,000	5,500
101-446.000-714.000	FRINGE BENEFITS	118		2,500	3,500
101-446.000-740.000	MATERIALS/SUPPLIES	441	262	3,000	
101-446.000-815.000	ISF-PUBLIC WORKS SERVICES	3,865		1,500	5,000
101-446.000-816.000	EQUIPMENT RENTAL			500	1,000
101-446.000-964.000	REFUND PRIOR REVENUE	1,200			
Totals for dept 446.000 - PUBLIC WORKS/NON-ACT 51 STRE		5,785	262	12,500	15,000

Department 448 – Street Lights

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 448.000 - STREET LIGHTING					
101-448.000-702.000	SALARIES/WAGES	5,533	3,068	7,500	9,000
101-448.000-714.000	FRINGE BENEFITS	2,488	1,918	4,500	6,000
101-448.000-740.000	MATERIALS/SUPPLIES	3,618	924	5,500	3,000
101-448.000-815.000	ISF-PUBLIC WORKS SERVICES	487		2,000	9,000
101-448.000-816.000	EQUIPMENT RENTAL	1,314	854	2,500	3,500
101-448.000-921.000	ELECTRICITY	93,049	91,144	100,000	100,000
101-448.000-970.000	CAPITAL OUTLAY				80,000
Totals for dept 448.000 - STREET LIGHTING		106,489	97,908	122,000	210,500

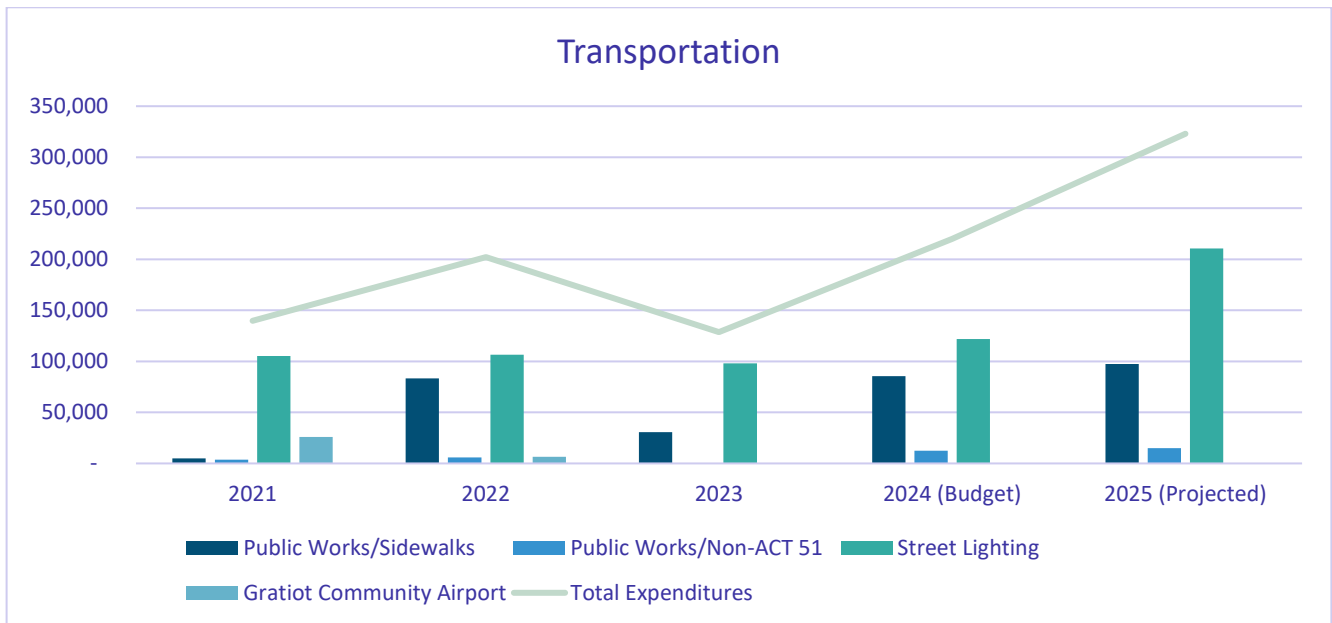
General Fund Expenditures

Transportation (Continued)

Department 595 – Contribution to Gratiot Airport Authority

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 595.000 -	GRATIOT COMMUNITY AIRPORT				
101-595.000-998.000	CONTRIBUTIONS/COMPONENTS	6,500			
Totals for dept 595.000 - GRATIOT COMMUNITY AIRPORT		6,500			

Transportation Totals



General Fund Expenditures

Recreation and Culture

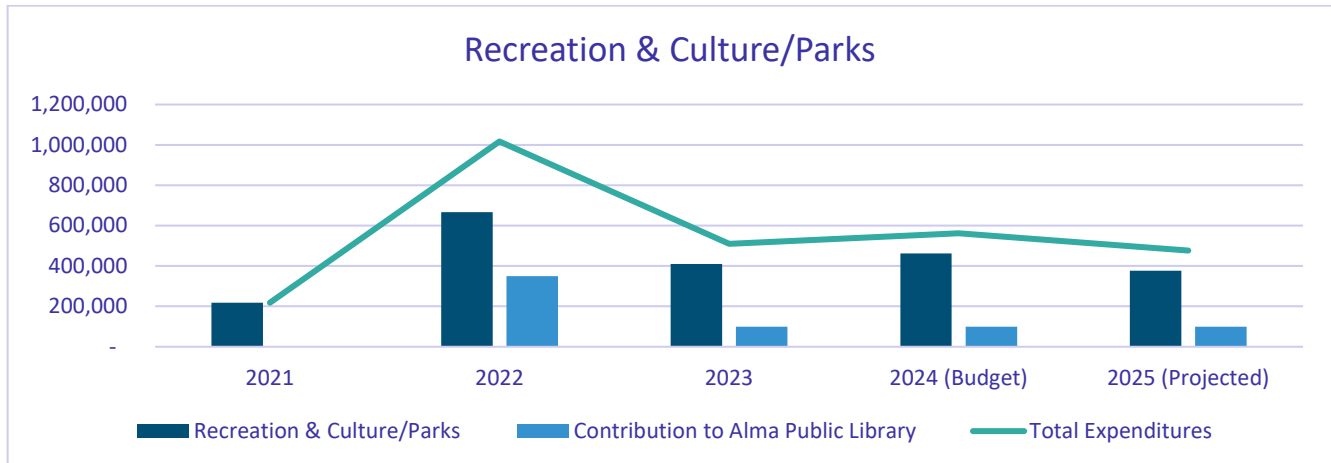
Department 751 – Recreation and Culture/Parks

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 751.000 - RECREATION & CULTURE/PARKS					
101-751.000-702.000	SALARIES/WAGES	99,961	87,803	75,000	84,000
101-751.000-714.000	FRINGE BENEFITS	44,928	37,666	30,000	24,000
101-751.000-715.000	EMPLOYEE TRAINING			1,000	500
101-751.000-740.000	MATERIALS/SUPPLIES	4,838	15,873	8,500	30,000
101-751.000-746.000	TOOLS/EQUIPMENT	353	300	1,000	1,000
101-751.000-801.000	CONTRACT FEES	25	216	100	9,000
101-751.000-815.000	ISF-PUBLIC WORKS SERVICES	15,348	27,335	70,000	27,000
101-751.000-816.000	EQUIPMENT RENTAL	50,036	61,424	50,000	60,000
101-751.000-921.000	ELECTRICITY	8,183	7,425	12,000	10,000
101-751.000-927.000	WATER/SEWER	1,513	2,123	10,000	5,000
101-751.000-960.000	INSURANCE	409	258	900	750
101-751.000-970.000	CAPITAL OUTLAY	440,394	169,372	204,000	125,000
101-751.000-983.000	LEASE FEES	990			
Totals for dept 751.000 - RECREATION & CULTURE/PARKS		666,978	409,795	462,500	376,250

Department 790 – Contribution to Alma Public Library

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 790.000 - LIBRARY					
101-790.000-998.000	CONTRIBUTIONS/COMPONENTS	350,000	100,000	100,000	100,000
Totals for dept 790.000 - LIBRARY		350,000	100,000	100,000	100,000

Recreation and Culture Totals



General Fund Expenditures

Executive Administration

Department 101– City Commission

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 101.000 - CITY COMMISSION					
101-101.000-702.000	SALARIES/WAGES	5,598	5,580	6,000	6,000
101-101.000-714.000	FRINGE BENEFITS	442	415	525	500
101-101.000-715.000	EMPLOYEE TRAINING	1,616	255	1,500	1,500
101-101.000-730.000	MEDIA ADVERTISING	3,169	4,225	4,000	4,000
101-101.000-740.000	MATERIALS/SUPPLIES	1,974	439	1,000	1,000
101-101.000-746.000	TOOLS/EQUIPMENT	152	1,894		
101-101.000-801.000	CONTRACT FEES	9,000	6,057	7,000	6,500
101-101.000-802.000	LEGAL FEES	7,485	8,221	5,000	2,500
101-101.000-960.000	INSURANCE	19,015	12,328	33,500	30,000
101-101.000-961.000	UNINSURED LOSS CLAIMS	4,361			
Totals for dept 101.000 - CITY COMMISSION		52,812	39,414	58,525	52,000

Department 172 – City Manager

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 172.000 - CITY MANAGER					
101-172.000-702.000	SALARIES/WAGES	68,504	103,368	115,000	122,000
101-172.000-714.000	FRINGE BENEFITS	44,165	35,117	40,000	44,000
101-172.000-715.000	EMPLOYEE TRAINING		90	1,500	1,500
101-172.000-717.000	OTHER EMPLOYMENT EXPENSE	3,071	1,615	2,000	2,000
101-172.000-718.000	PUBLICATIONS/MEMBERSHIPS	5,799	2,542	6,000	6,500
101-172.000-730.000	MEDIA ADVERTISING	590		500	500
101-172.000-740.000	MATERIALS/SUPPLIES	444	98	1,000	1,000
101-172.000-743.000	FUEL	125	279	250	500
101-172.000-744.000	POSTAGE	4	3	100	
101-172.000-801.000	CONTRACT FEES		3,348	500	500
101-172.000-802.000	LEGAL FEES	2,110	3,358	4,000	4,000
101-172.000-816.000	EQUIPMENT RENTAL			1,000	
101-172.000-922.000	COMMUNICATIONS	862	1,387	1,200	1,250
101-172.000-960.000	INSURANCE	1,638	892	1,500	1,500
Totals for dept 172.000 - CITY MANAGER		127,312	152,097	174,550	185,250

Department 215 – City Clerk

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 215.000 - CLERK					
101-215.000-702.000	SALARIES/WAGES	61,946	67,079	70,000	74,500
101-215.000-714.000	FRINGE BENEFITS	30,712	36,076	36,500	40,000
101-215.000-715.000	EMPLOYEE TRAINING	425	849	1,500	1,500
101-215.000-717.000	OTHER EMPLOYMENT EXPENSE	643	570	1,000	1,000
101-215.000-730.000	MEDIA ADVERTISING	119	1,118	1,000	2,500
101-215.000-740.000	MATERIALS/SUPPLIES	1,219	1,066	1,500	1,500
101-215.000-744.000	POSTAGE	190	461	500	500
101-215.000-746.000	TOOLS/EQUIPMENT	964	30	1,000	1,000
101-215.000-801.000	CONTRACT FEES	9,593	2,791	6,000	6,000
101-215.000-802.000	LEGAL FEES	1,113	1,179	1,000	1,000
101-215.000-922.000	COMMUNICATIONS	972	779	1,000	1,000
Totals for dept 215.000 - CLERK		107,896	111,998	121,000	130,500

General Fund Expenditures

Executive Administration (Continued)

Department 253 – Information Technology

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 253.000 - INFORMATION TECHNOLOGY					
101-253.000-702.000	SALARIES/WAGES		10,843	9,500	10,500
101-253.000-703.000	OVERTIME		873	2,000	4,000
101-253.000-714.000	FRINGE BENEFITS		4,859	5,000	6,000
101-253.000-715.000	EMPLOYEE TRAINING				1,000
101-253.000-740.000	MATERIALS/SUPPLIES		147		
101-253.000-746.000	TOOLS/EQUIPMENT		2,861	6,000	2,500
101-253.000-801.000	CONTRACT FEES		84,114	75,500	70,000
101-253.000-922.000	COMMUNICATIONS		3,937	12,000	12,000
101-253.000-970.000	CAPITAL OUTLAY		25,230		30,000
Totals for dept 253.000 - INFORMATION TECHNOLOGY			132,864	110,000	136,000

Department 262 – Elections

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 262.000 - ELECTIONS					
101-262.000-702.000	SALARIES/WAGES	12,795	22,898	34,000	36,000
101-262.000-703.000	OVERTIME	631	1,167	2,000	2,000
101-262.000-714.000	FRINGE BENEFITS	5,335	6,907	10,000	10,000
101-262.000-715.000	EMPLOYEE TRAINING	239		800	1,000
101-262.000-730.000	MEDIA ADVERTISING	191	355	800	1,000
101-262.000-740.000	MATERIALS/SUPPLIES	1,591	7,858	4,000	4,000
101-262.000-744.000	POSTAGE	2,909	2,584	6,600	6,500
101-262.000-801.000	CONTRACT FEES	4,959	5,678	20,000	18,000
101-262.000-815.000	ISF-PUBLIC WORKS SERVICES	92		2,500	2,000
101-262.000-816.000	EQUIPMENT RENTAL	326	512	1,000	1,000
101-262.000-941.000	RENTAL CHARGES	300			
101-262.000-970.000	CAPITAL OUTLAY			10,320	42,000
Totals for dept 262.000 - ELECTIONS		29,368	47,959	92,020	123,500

Department 270 – Human Resources

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 270.000 - HUMAN RESOURCES					
101-270.000-702.000	SALARIES/WAGES	94,618	104,025	108,000	115,000
101-270.000-714.000	FRINGE BENEFITS	36,733	42,069	52,000	53,000
101-270.000-715.000	EMPLOYEE TRAINING	5,275	1,352	1,500	2,000
101-270.000-717.000	OTHER EMPLOYMENT EXPENSE	169	90	250	250
101-270.000-718.000	PUBLICATIONS/MEMBERSHIPS	483	665	650	750
101-270.000-730.000	MEDIA ADVERTISING			250	250
101-270.000-740.000	MATERIALS/SUPPLIES	590	591	1,000	1,200
101-270.000-744.000	POSTAGE			250	250
101-270.000-746.000	TOOLS/EQUIPMENT		847	1,000	1,000
101-270.000-801.000	CONTRACT FEES	1,511	1,684	2,500	2,000
101-270.000-802.000	LEGAL FEES	1,070	1,289	1,100	2,500
101-270.000-874.000	RETIREE HEALTH CARE CLAIMS	979			
101-270.000-922.000	COMMUNICATIONS	1,290	844	1,000	1,000
Totals for dept 270.000 - HUMAN RESOURCES		142,718	153,456	169,500	179,200

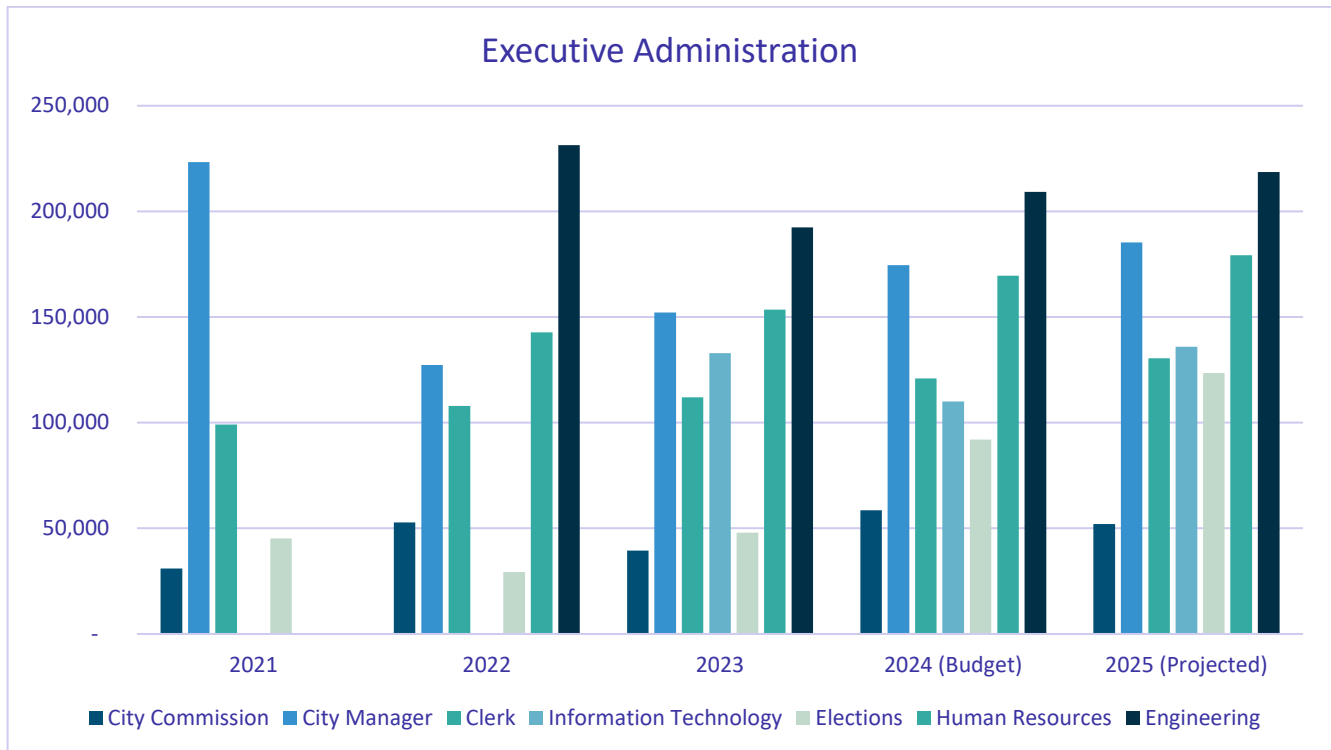
General Fund Expenditures

Executive Administration (Continued)

Department 447 – Engineering

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 447.000 - ENGINEERING					
101-447.000-702.000	SALARIES/WAGES	141,630	108,523	106,000	109,000
101-447.000-714.000	FRINGE BENEFITS	73,575	64,580	61,000	68,000
101-447.000-715.000	EMPLOYEE TRAINING	1,595	90	5,000	6,000
101-447.000-717.000	OTHER EMPLOYMENT EXPENSE	180	780	1,000	1,000
101-447.000-718.000	PUBLICATIONS/MEMBERSHIPS	410	719	900	1,200
101-447.000-740.000	MATERIALS/SUPPLIES	1,404	1,018	5,000	4,400
101-447.000-743.000	FUEL	553	586	2,000	2,500
101-447.000-744.000	POSTAGE		642	200	1,000
101-447.000-801.000	CONTRACT FEES	9,498	13,265	24,700	21,000
101-447.000-922.000	COMMUNICATIONS	862	1,380	1,500	2,000
101-447.000-960.000	INSURANCE	1,638	892	2,000	2,500
Totals for dept 447.000 - ENGINEERING		231,345	192,475	209,300	218,600

Executive Administration Totals



General Fund Expenditures

Fiscal Services

Department 191 – Finance Administration

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 191.000 - FINANCE ADMINISTRATION					
101-191.000-702.000	SALARIES/WAGES	265,405	218,320	245,000	265,000
101-191.000-714.000	FRINGE BENEFITS	126,809	81,033	91,000	115,000
101-191.000-715.000	EMPLOYEE TRAINING	4,591	3,694	5,500	6,000
101-191.000-717.000	OTHER EMPLOYMENT EXPENSE	562	1,719	1,500	1,000
101-191.000-718.000	PUBLICATIONS/MEMBERSHIPS	429	577	1,500	1,000
101-191.000-730.000	MEDIA ADVERTISING	96		100	500
101-191.000-740.000	MATERIALS/SUPPLIES	5,234	4,539	5,000	5,000
101-191.000-744.000	POSTAGE	2,796	1,104	3,000	4,000
101-191.000-746.000	TOOLS/EQUIPMENT	1,965	2,030	2,500	3,000
101-191.000-801.000	CONTRACT FEES	91,870	29,521	36,500	36,000
101-191.000-802.000	LEGAL FEES	70		300	
101-191.000-806.000	BANK FEES	1,425	10,009	2,000	2,500
101-191.000-809.000	AUDIT FEES	42,865	35,735	38,000	45,000
101-191.000-922.000	COMMUNICATIONS	5,503	3,491	2,100	2,500
Totals for dept 191.000 - FINANCE ADMINISTRATION		549,620	391,772	434,000	486,500

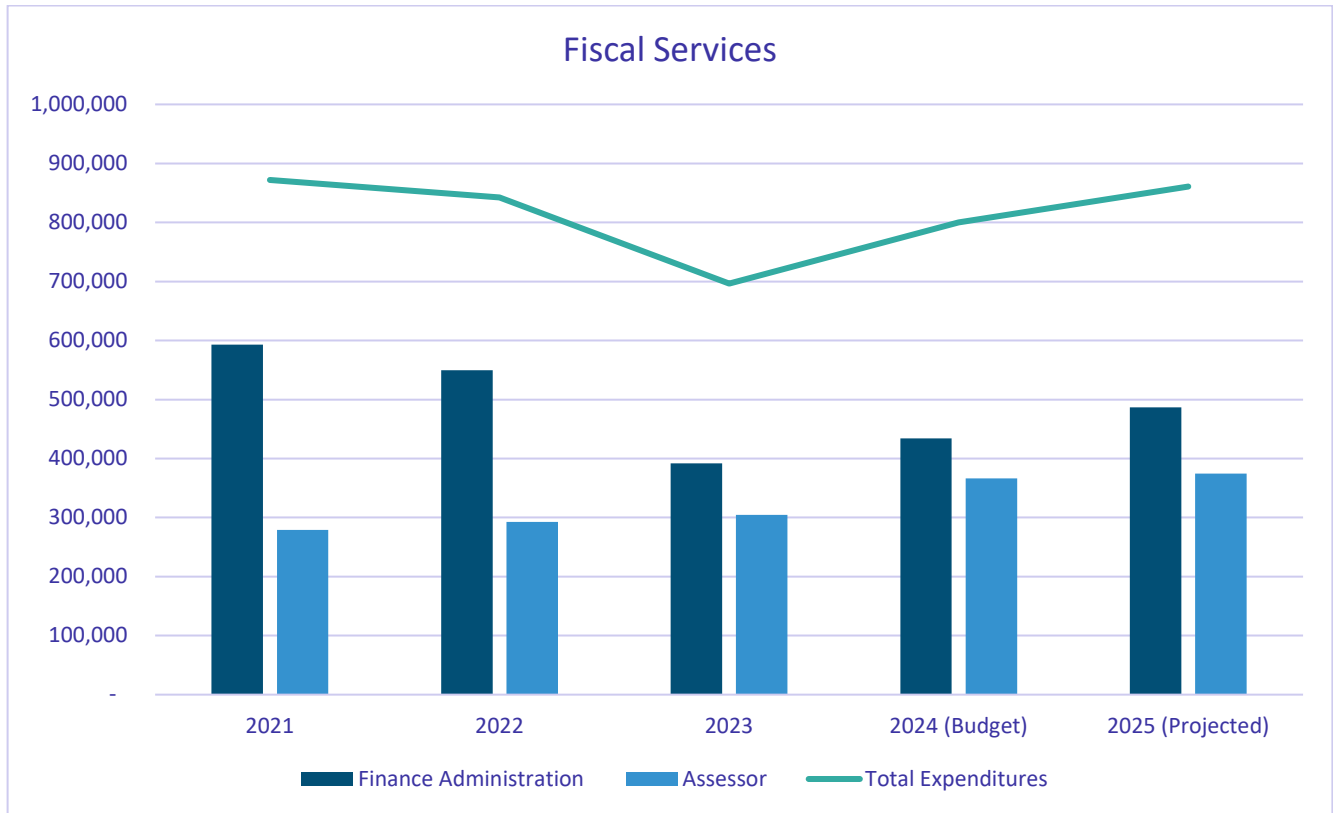
Department 257 – Assessing

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Dept 257.000 - ASSESSOR					
101-257.000-702.000	SALARIES/WAGES	194,590	197,225	218,000	200,000
101-257.000-704.000	BOARD OF REVIEW	1,450	2,640	3,200	3,000
101-257.000-714.000	FRINGE BENEFITS	68,051	75,874	106,000	113,000
101-257.000-715.000	EMPLOYEE TRAINING	2,565	1,452	5,000	8,000
101-257.000-717.000	OTHER EMPLOYMENT EXPENSE	4,379	5,768	5,000	5,000
101-257.000-730.000	MEDIA ADVERTISING	366	330	600	500
101-257.000-740.000	MATERIALS/SUPPLIES	5,688	4,375	5,000	8,000
101-257.000-743.000	FUEL	27		300	300
101-257.000-744.000	POSTAGE	3,747	3,152	4,000	4,000
101-257.000-780.000	MAINTENANCE PARTS			800	
101-257.000-801.000	CONTRACT FEES	8,851	10,732	8,200	25,000
101-257.000-802.000	LEGAL FEES			5,500	3,000
101-257.000-815.000	ISF-PUBLIC WORKS SERVICES	10		800	1,000
101-257.000-922.000	COMMUNICATIONS	2,340	2,663	2,500	2,500
101-257.000-960.000	INSURANCE	819	444	1,200	1,250
Totals for dept 257.000 - ASSESSOR		292,883	304,655	366,100	374,550

General Fund Expenditures

Fiscal Services (Continued)

Fiscal Services Totals



Other Governmental Funds

Major Streets

The Major Streets Fund accounts for the receipt of state shared gas and weight taxes allocated to the City of Alma according to ACT 51. The expenditure of these funds is restricted to City of Alma streets that have been designated as major by the Michigan Department of Transportation. Funding from ACT 51 is projected to be \$945,000 in the upcoming fiscal year. The City of Alma also receives reimbursement funding for routine maintenance performed on the designated State Trunkline. Other revenue includes grant funding, interest income earned on investments, and occasionally miscellaneous revenue. Total revenue budgeted for the FY 2025 fiscal year is \$1,505,000.

The primary expenditures in the Major Streets Fund are personnel costs for public works employees and equipment rental charges from the City's motor pool. Personnel costs are charged through a direct reporting of hours from employees' timesheets. Equipment charges are calculated by taking the number of hours used multiplied by the equipment rental rates established in Schedule C of Report 375 issued by MDOT. Other expenses include materials and supplies, contract fees, internal service charges, insurance, and occasionally capital projects. The City of Alma also allocates a portion of the ACT 51 revenue to the Local Streets Fund annually in accordance with MDOT policies. Overall, the total expenditure budgeted for the Major Streets Fund in FY 2025 is \$3,130,000, which includes a capital project of \$2,250,000 for Pine Avenue, West Center, and North State Street reconstructions.

Major Streets has a fund balance of \$4,000,190 as of June 30, 2023, the most recently completed fiscal year end. Of this balance, \$7,522 is committed for prepaid items and \$3,992,668 is restricted for future street maintenance projects.

Local Streets

The Local Streets Fund accounts for the receipt of state shared gas and weight taxes allocated to the City of Alma according to ACT 51. The expenditure of these funds is restricted to City of Alma streets that have been designated as local by the Michigan Department of Transportation. Funding from ACT 51 is projected to be \$360,000 in the upcoming fiscal year. Other revenue includes grant funding, a contribution from the Major Streets fund, interest income earned on investments, and occasionally miscellaneous revenue. Total revenue budgeted for the FY 2025 fiscal year is \$628,000.

The primary expenditures in the Local Streets Fund are personnel costs for public works employees and equipment rental charges from the City's motor pool. Personnel costs are charged through a direct reporting of hours from employees' timesheets. Equipment charges are calculated by taking the number of hours used multiplied by the equipment rental rates established in Schedule C of Report 375 issued by MDOT.

Other Governmental Funds

Local Streets (Continued)

Other expenses include materials and supplies, contract fees, internal service charges, insurance, and occasionally capital projects. Overall, the total expenditures budgeted for the Local Streets Fund in FY 2025 is \$708,000. Local streets that are being constructed in conjunction with the SRF loan are funded through a special dedicated millage and accounted for in the Street Improvement Millage Fund.

Local Streets has a fund balance of \$746,361 as of June 30, 2023, the most recently completed fiscal year end. Of this balance, \$7,419 is committed for prepaid items and \$738,942 is restricted for future street maintenance projects.

Street Improvement Millage

The Street Improvement Millage Fund accounts for the receipt of voted property taxes and intergovernmental revenue. The expenditures of these funds are restricted to City of Alma streets for the purpose of reconstruction or general maintenance. Beginning in FY 2024, the voters of the City of Alma approved an increase in the millage rate from 2.5 mills to 3.5 mills due to rising construction costs and to allow city staff to provide more general maintenance on local streets.

The three-and-a-half-mill property tax levied on the district generates approximately \$720,000 in revenue annually. The Street Improvement Millage Fund also receives money from interest income earned. The total projected revenue for FY 2025 is \$760,000.

Expenditures for the Street Improvement Millage Fund are primarily capital outlay construction costs related to street reconstruction or contract fees related to general maintenance, including crack seals, seal coats, chip seals, etc. The fund also receives an allocated portion of engineering and accounting internal service fees for time and cost incurred to design the projects and oversee the finances of the funds. Generally, no staff time from public works is funded by this fund.

The Street Improvement Millage Fund has a fund balance of \$951,445 as of June 30, 2023, the most recently completed fiscal year end. The entire balance of \$951,445 is restricted for local street maintenance.

Other Governmental Funds

Major Streets

Fund 202 – Major Streets

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 202 MAJOR STREET FUND					
Dept 449.000 - ACT 51 STREETS/BRIDGES					
ESTIMATED REVENUES					
202-449.000-503.000	FEDERAL CAPITAL GRANTS			81,200	375,000
202-449.000-559.000	MI ACT 51 DISTRIBUTION	893,801	928,943	920,000	945,000
202-449.000-665.000	INTEREST	6,773	114,317	105,000	140,000
	TOTAL ESTIMATED REVENUES	900,574	1,043,260	1,106,200	1,460,000
	NET OF REVENUES/APPROPRIATIONS - 449.000 - ACT 51	900,574	1,043,260	1,106,200	1,460,000
Dept 449.109 - SURFACE MAINTENANCE					
APPROPRIATIONS					
202-449.109-702.000	SALARIES/WAGES	33,422	32,682	38,000	36,000
202-449.109-714.000	FRINGE BENEFITS	17,268	19,575	25,000	24,000
202-449.109-740.000	MATERIALS/SUPPLIES	193	2,410	16,000	5,000
202-449.109-801.000	CONTRACT FEES			50,000	100,000
202-449.109-815.000	ISF-PUBLIC WORKS SERVICES	7,310	9,423	12,000	24,000
202-449.109-816.000	EQUIPMENT RENTAL	17,695	17,157	20,000	20,000
	TOTAL APPROPRIATIONS	75,888	81,247	161,000	209,000
	NET OF REVENUES/APPROPRIATIONS - 449.109 - SURFAC	(75,888)	(81,247)	(161,000)	(209,000)
Dept 449.121 - TREE/SHRUB MAINTENANCE/REPLCMNT					
APPROPRIATIONS					
202-449.121-702.000	SALARIES/WAGES	5,197	9,364	10,000	10,000
202-449.121-714.000	FRINGE BENEFITS	2,736	5,469	7,500	7,000
202-449.121-740.000	MATERIALS/SUPPLIES		48	2,000	1,500
202-449.121-801.000	CONTRACT FEES			9,000	2,500
202-449.121-815.000	ISF-PUBLIC WORKS SERVICES	1,308	2,387	8,000	12,000
202-449.121-816.000	EQUIPMENT RENTAL	2,539	8,830	4,000	5,000
	TOTAL APPROPRIATIONS	11,780	26,098	40,500	38,000
	NET OF REVENUES/APPROPRIATIONS - 449.121 - TREE/S	(11,780)	(26,098)	(40,500)	(38,000)
Dept 449.122 - DRAINAGE/BACKSLOPES					
APPROPRIATIONS					
202-449.122-702.000	SALARIES/WAGES	7,495	6,231	10,000	7,000
202-449.122-714.000	FRINGE BENEFITS	4,061	3,002	2,500	3,000
202-449.122-740.000	MATERIALS/SUPPLIES	741	22	5,000	2,500
202-449.122-801.000	CONTRACT FEES	297	221	2,000	2,500
202-449.122-815.000	ISF-PUBLIC WORKS SERVICES	1,537	1,862	6,000	10,000
202-449.122-816.000	EQUIPMENT RENTAL	2,460	3,158	6,800	4,000
	TOTAL APPROPRIATIONS	16,591	14,496	32,300	29,000
	NET OF REVENUES/APPROPRIATIONS - 449.122 - DRAINA	(16,591)	(14,496)	(32,300)	(29,000)
Dept 449.126 - GRASS/WEED CONTROL					
APPROPRIATIONS					
202-449.126-702.000	SALARIES/WAGES	247		500	
202-449.126-714.000	FRINGE BENEFITS	166		250	500
202-449.126-815.000	ISF-PUBLIC WORKS SERVICES	211		2,500	1,000
202-449.126-816.000	EQUIPMENT RENTAL	671		1,500	
	TOTAL APPROPRIATIONS	1,295		4,750	1,500
	NET OF REVENUES/APPROPRIATIONS - 449.126 - GRASS/	(1,295)		(4,750)	(1,500)
Dept 449.132 - SWEEPING/FLUSHING					
APPROPRIATIONS					
202-449.132-702.000	SALARIES/WAGES	1,358	1,646	500	1,500
202-449.132-714.000	FRINGE BENEFITS	813	815	250	500
202-449.132-815.000	ISF-PUBLIC WORKS SERVICES	1,538	414	1,500	1,000
202-449.132-816.000	EQUIPMENT RENTAL	5,381	4,348	3,500	4,000
	TOTAL APPROPRIATIONS	9,090	7,223	5,750	7,000
	NET OF REVENUES/APPROPRIATIONS - 449.132 - SWEEPI	(9,090)	(7,223)	(5,750)	(7,000)

Other Governmental Funds

Major Streets (Continue)

Fund 202 – Major Streets (Continued)

Dept 449.139 - BRIDGE MAINTENANCE				
APPROPRIATIONS				
202-449.139-702.000 SALARIES/WAGES	3			
202-449.139-714.000 FRINGE BENEFITS	4			
202-449.139-801.000 CONTRACT FEES	1,500	1,980	2,750	2,500
TOTAL APPROPRIATIONS	1,507	1,980	2,750	2,500
NET OF REVENUES/APPROPRIATIONS - 449.139 - BRIDGE	(1,507)	(1,980)	(2,750)	(2,500)
Dept 449.141 - WINTER MAINTENANCE				
APPROPRIATIONS				
202-449.141-702.000 SALARIES/WAGES	12,767	7,313	16,000	15,000
Dept 449.141 - WINTER MAINTENANCE				
APPROPRIATIONS				
202-449.141-714.000 FRINGE BENEFITS	6,879	4,453	8,000	10,000
202-449.141-740.000 MATERIALS/SUPPLIES			20,000	3,000
202-449.141-815.000 ISF-PUBLIC WORKS SERVICES	18,633	11,994	8,000	14,000
202-449.141-816.000 EQUIPMENT RENTAL	18,423	22,553	22,000	24,000
TOTAL APPROPRIATIONS	56,702	46,313	74,000	66,000
NET OF REVENUES/APPROPRIATIONS - 449.141 - WINTER	(56,702)	(46,313)	(74,000)	(66,000)
Dept 449.160 - TRAFFIC SIGNS				
APPROPRIATIONS				
202-449.160-702.000 SALARIES/WAGES	97	246	250	500
202-449.160-714.000 FRINGE BENEFITS	136	101	250	
202-449.160-740.000 MATERIALS/SUPPLIES	70	3,282	6,500	7,500
202-449.160-815.000 ISF-PUBLIC WORKS SERVICES		106	500	
202-449.160-816.000 EQUIPMENT RENTAL		100	500	
TOTAL APPROPRIATIONS	303	3,835	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 449.160 - TRAFFI	(303)	(3,835)	(8,000)	(8,000)
Dept 449.161 - TRAFFIC SIGNALS				
APPROPRIATIONS				
202-449.161-801.000 CONTRACT FEES	4,235	4,235	5,000	5,000
202-449.161-921.000 ELECTRICITY	2,013	2,059	3,000	
TOTAL APPROPRIATIONS	6,248	6,294	8,000	5,000
NET OF REVENUES/APPROPRIATIONS - 449.161 - TRAFFI	(6,248)	(6,294)	(8,000)	(5,000)
Dept 449.162 - PAVEMENT MARKING				
APPROPRIATIONS				
202-449.162-702.000 SALARIES/WAGES	3,962	2,911	5,500	5,000
202-449.162-714.000 FRINGE BENEFITS	1,903	1,919	3,000	
202-449.162-801.000 CONTRACT FEES	104	31,882		45,000
202-449.162-815.000 ISF-PUBLIC WORKS SERVICES	699	818	3,000	2,000
202-449.162-816.000 EQUIPMENT RENTAL	710	763	1,000	2,000
TOTAL APPROPRIATIONS	7,378	38,293	12,500	54,000
Dept 449.181 - OVERHEAD				
APPROPRIATIONS				
202-449.181-702.000 SALARIES/WAGES	7,966	32,371	20,000	50,000
202-449.181-714.000 FRINGE BENEFITS	3,508	18,839	12,500	28,500
202-449.181-802.000 LEGAL FEES	210			
202-449.181-810.000 ISF-ACCOUNTING SERVICES	11,298	13,188	28,000	35,000
202-449.181-811.000 ISF-ENGINEERING SERVICES	10,949	5,891	20,000	12,000
TOTAL APPROPRIATIONS	33,931	70,289	80,500	125,500
NET OF REVENUES/APPROPRIATIONS - 449.181 - OVERHE	(33,931)	(70,289)	(80,500)	(125,500)
Dept 450.000 - MI TRUNKLINE MAINTENANCE				
ESTIMATED REVENUES				
202-450.000-626.000 SERVICE CHARGES	38,767	45,934	50,000	45,000
TOTAL ESTIMATED REVENUES	38,767	45,934	50,000	45,000
NET OF REVENUES/APPROPRIATIONS - 450.000 - MI TRU	38,767	45,934	50,000	45,000

Other Governmental Funds

Major Streets

Fund 202 – Major Streets (Continued)

Dept 450.109 - SURFACE MAINTENANCE				
APPROPRIATIONS				
202-450.109-702.000 SALARIES/WAGES	1,996	2,290	4,000	7,000
202-450.109-714.000 FRINGE BENEFITS	986	1,357	1,500	2,500
202-450.109-740.000 MATERIALS/SUPPLIES		65	1,000	500
202-450.109-815.000 ISF-PUBLIC WORKS SERVICES	407	678	3,000	2,000
202-450.109-816.000 EQUIPMENT RENTAL	1,163	1,681	2,000	1,500
TOTAL APPROPRIATIONS	4,552	6,071	11,500	13,500
NET OF REVENUES/APPROPRIATIONS - 450.109 - SURFAC	(4,552)	(6,071)	(11,500)	(13,500)
Dept 450.121 - TREE/SHRUB MAINTENANCE/REPLCMENT				
APPROPRIATIONS				
202-450.121-702.000 SALARIES/WAGES	1,309	584	2,500	2,000
202-450.121-714.000 FRINGE BENEFITS	738	286	1,000	2,500
202-450.121-815.000 ISF-PUBLIC WORKS SERVICES	184	148	3,000	2,000
202-450.121-816.000 EQUIPMENT RENTAL	560	164	750	500
TOTAL APPROPRIATIONS	2,791	1,182	7,250	7,000
Fund: 202 MAJOR STREET FUND				
Dept 450.121 - TREE/SHRUB MAINTENANCE/REPLCMENT				
NET OF REVENUES/APPROPRIATIONS - 450.121 - TREE/S	(2,791)	(1,182)	(7,250)	(7,000)
Dept 450.122 - DRAINAGE/BACKSLOPES				
APPROPRIATIONS				
202-450.122-702.000 SALARIES/WAGES	2,234	3,786	2,500	4,000
202-450.122-714.000 FRINGE BENEFITS	1,061	2,410	1,000	2,500
202-450.122-740.000 MATERIALS/SUPPLIES	88		500	1,000
202-450.122-801.000 CONTRACT FEES	297	221		
202-450.122-815.000 ISF-PUBLIC WORKS SERVICES	315	1,291	3,500	4,000
202-450.122-816.000 EQUIPMENT RENTAL	928	2,121	1,000	1,500
TOTAL APPROPRIATIONS	4,923	9,829	8,500	13,000
NET OF REVENUES/APPROPRIATIONS - 450.122 - DRAINA	(4,923)	(9,829)	(8,500)	(13,000)
Dept 450.126 - GRASS/WEED CONTROL				
APPROPRIATIONS				
202-450.126-702.000 SALARIES/WAGES	178		500	
202-450.126-714.000 FRINGE BENEFITS	110		250	500
202-450.126-740.000 MATERIALS/SUPPLIES			150	
202-450.126-815.000 ISF-PUBLIC WORKS SERVICES	50		2,500	1,000
202-450.126-816.000 EQUIPMENT RENTAL	222		500	
TOTAL APPROPRIATIONS	560		3,900	1,500
NET OF REVENUES/APPROPRIATIONS - 450.126 - GRASS/	(560)		(3,900)	(1,500)
Dept 450.132 - SWEEPING/FLUSHING				
APPROPRIATIONS				
202-450.132-702.000 SALARIES/WAGES	499	794	500	1,000
202-450.132-714.000 FRINGE BENEFITS	337	376	250	500
202-450.132-815.000 ISF-PUBLIC WORKS SERVICES	627	240	2,500	2,000
202-450.132-816.000 EQUIPMENT RENTAL	3,544	2,518	4,000	3,500
TOTAL APPROPRIATIONS	5,007	3,928	7,250	7,000
NET OF REVENUES/APPROPRIATIONS - 450.132 - SWEEPI	(5,007)	(3,928)	(7,250)	(7,000)
Dept 450.141 - WINTER MAINTENANCE				
APPROPRIATIONS				
202-450.141-702.000 SALARIES/WAGES	5,335	3,176	6,000	8,000
202-450.141-714.000 FRINGE BENEFITS	2,851	2,030	3,000	4,000
202-450.141-740.000 MATERIALS/SUPPLIES			1,000	1,000
202-450.141-815.000 ISF-PUBLIC WORKS SERVICES	7,120	9,290	7,000	11,000
202-450.141-816.000 EQUIPMENT RENTAL	8,573	11,689	12,000	10,000
TOTAL APPROPRIATIONS	23,879	26,185	29,000	34,000
NET OF REVENUES/APPROPRIATIONS - 450.141 - WINTER	(23,879)	(26,185)	(29,000)	(34,000)

Other Governmental Funds

Major Streets

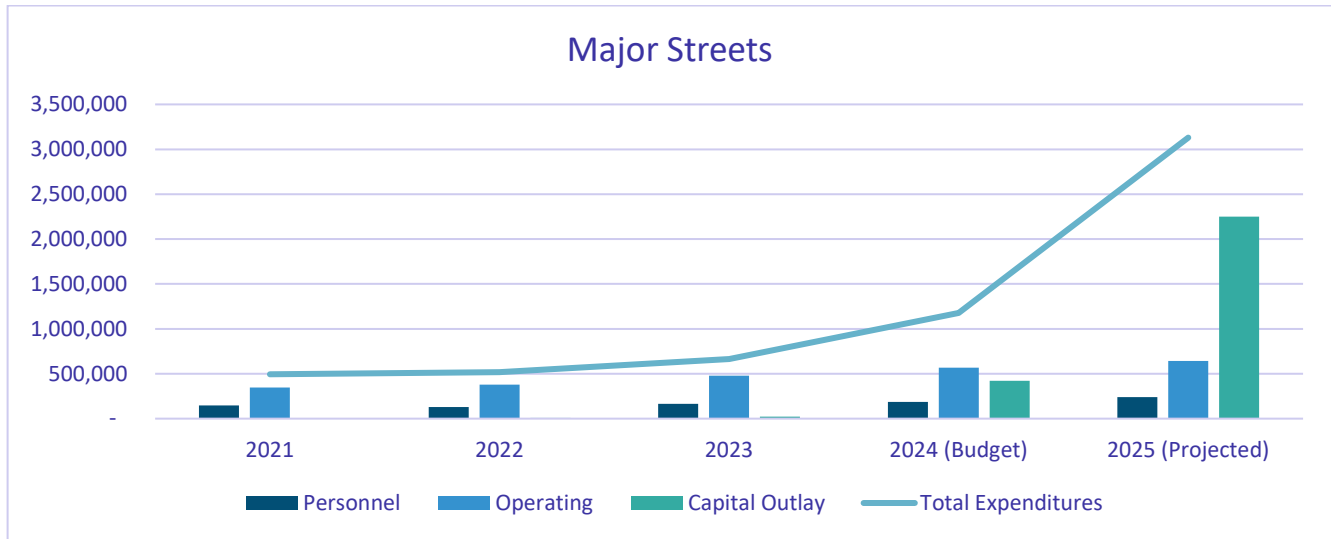
Fund 202 – Major Streets (Continued)

Dept 450.160 - TRAFFIC SIGNS				
APPROPRIATIONS				
202-450.160-702.000 SALARIES/WAGES	1,121	123	2,000	2,000
202-450.160-714.000 FRINGE BENEFITS	492	92	1,500	1,500
202-450.160-740.000 MATERIALS/SUPPLIES		87	1,000	1,000
202-450.160-815.000 ISF-PUBLIC WORKS SERVICES	74	82	500	
202-450.160-816.000 EQUIPMENT RENTAL	304	11	500	500
TOTAL APPROPRIATIONS	1,991	395	5,500	5,000
NET OF REVENUES/APPROPRIATIONS - 450.160 - TRAFFI	(1,991)	(395)	(5,500)	(5,000)
Dept 450.162 - PAVEMENT MARKING				
APPROPRIATIONS				
202-450.162-702.000 SALARIES/WAGES	20	219	250	1,000
202-450.162-714.000 FRINGE BENEFITS	11	167	250	1,000
202-450.162-740.000 MATERIALS/SUPPLIES	3			
202-450.162-815.000 ISF-PUBLIC WORKS SERVICES		61	2,500	1,000
202-450.162-816.000 EQUIPMENT RENTAL	57	37	250	500
TOTAL APPROPRIATIONS	91	484	3,250	3,500
NET OF REVENUES/APPROPRIATIONS - 450.162 - PAVEME	(91)	(484)	(3,250)	(3,500)
Dept 901.000 - CONSTRUCTION				
APPROPRIATIONS				
202-901.000-970.000 CAPITAL OUTLAY	6,749	20,596	422,456	2,250,000
TOTAL APPROPRIATIONS	6,749	20,596	422,456	2,250,000
NET OF REVENUES/APPROPRIATIONS - 901.000 - CONSTR	(6,749)	(20,596)	(422,456)	(2,250,000)
Dept 965.000 - TRANSFERS OUT				
APPROPRIATIONS				
Fund: 202 MAJOR STREET FUND				
Dept 965.000 - TRANSFERS OUT				
APPROPRIATIONS				
202-965.000-995.000 TRANSFERS OUT	245,000	300,000	250,000	250,000
TOTAL APPROPRIATIONS	245,000	300,000	250,000	250,000
NET OF REVENUES/APPROPRIATIONS - 965.000 - TRANSF	(245,000)	(300,000)	(250,000)	(250,000)
ESTIMATED REVENUES - FUND 202	939,341	1,089,194	1,156,200	1,505,000
APPROPRIATIONS - FUND 202	516,256	664,738	1,178,656	3,130,000
NET OF REVENUES/APPROPRIATIONS - FUND 202	423,085	424,456	(22,456)	(1,625,000)
BEGINNING FUND BALANCE	3,152,648	3,575,729	4,000,190	
ENDING FUND BALANCE	3,575,733	4,000,185	3,977,734	

Other Governmental Funds

Major Streets

Fund 202 – Major Streets (Continued)



Other Governmental Funds

Local Streets

Fund 203 – Local Streets

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 203 LOCAL STREET FUND					
Dept 449.000 - ACT 51 STREETS/BRIDGES					
ESTIMATED REVENUES					
203-449.000-559.000	MI ACT 51 DISTRIBUTION	331,974	344,496	350,000	360,000
203-449.000-665.000	INTEREST	1,183	13,648	20,000	18,000
TOTAL ESTIMATED REVENUES		333,157	358,144	370,000	378,000
NET OF REVENUES/APPROPRIATIONS - 449.000 - ACT 51					
		333,157	358,144	370,000	378,000
Dept 449.109 - SURFACE MAINTENANCE					
APPROPRIATIONS					
203-449.109-702.000	SALARIES/WAGES	78,447	80,353	60,000	70,000
203-449.109-714.000	FRINGE BENEFITS	35,774	38,415	36,000	42,000
203-449.109-740.000	MATERIALS/SUPPLIES	9,283	28,664	20,000	23,000
203-449.109-801.000	CONTRACT FEES		74,500	80,000	80,300
203-449.109-815.000	ISF-PUBLIC WORKS SERVICES	26,576	21,594	25,000	44,000
203-449.109-816.000	EQUIPMENT RENTAL	55,888	62,859	40,000	60,000
TOTAL APPROPRIATIONS		205,968	306,385	261,000	319,300
NET OF REVENUES/APPROPRIATIONS - 449.109 - SURFAC					
		(205,968)	(306,385)	(261,000)	(319,300)
Dept 449.121 - TREE/SHRUB MAINTENANCE/REPLCMENT					
APPROPRIATIONS					
203-449.121-702.000	SALARIES/WAGES	28,012	44,235	50,000	24,000
203-449.121-714.000	FRINGE BENEFITS	14,435	21,618	24,000	14,000
203-449.121-740.000	MATERIALS/SUPPLIES	891	1,229	3,000	2,000
203-449.121-801.000	CONTRACT FEES	4,600	5,400	7,500	7,500
203-449.121-815.000	ISF-PUBLIC WORKS SERVICES	7,704	12,419	18,000	27,000
203-449.121-816.000	EQUIPMENT RENTAL	16,518	38,616	32,000	25,000
TOTAL APPROPRIATIONS		72,160	123,517	134,500	99,500
NET OF REVENUES/APPROPRIATIONS - 449.121 - TREE/S					
		(72,160)	(123,517)	(134,500)	(99,500)
Dept 449.122 - DRAINAGE/BACKSLOPES					
APPROPRIATIONS					
203-449.122-702.000	SALARIES/WAGES	17,289	20,591	10,000	12,000
203-449.122-714.000	FRINGE BENEFITS	8,753	9,898	2,500	8,000
203-449.122-740.000	MATERIALS/SUPPLIES	1,268	721	3,000	2,000
203-449.122-801.000	CONTRACT FEES	297	221	1,000	700
203-449.122-815.000	ISF-PUBLIC WORKS SERVICES	3,270	6,032	15,000	24,000
203-449.122-816.000	EQUIPMENT RENTAL	6,518	9,178	8,000	8,000
TOTAL APPROPRIATIONS		37,395	46,641	39,500	54,700
NET OF REVENUES/APPROPRIATIONS - 449.122 - DRAINA					
		(37,395)	(46,641)	(39,500)	(54,700)
Dept 449.126 - GRASS/WEED CONTROL					
APPROPRIATIONS					
203-449.126-816.000	EQUIPMENT RENTAL			500	
TOTAL APPROPRIATIONS				500	
NET OF REVENUES/APPROPRIATIONS - 449.126 - GRASS/					
				(500)	
Dept 449.141 - WINTER MAINTENANCE					
APPROPRIATIONS					
203-449.141-702.000	SALARIES/WAGES	20,440	10,791	18,000	16,000
203-449.141-714.000	FRINGE BENEFITS	10,189	5,513	10,000	14,000
203-449.141-740.000	MATERIALS/SUPPLIES	90		1,500	1,000
203-449.141-815.000	ISF-PUBLIC WORKS SERVICES	17,469	6,934	10,000	20,000
203-449.141-816.000	EQUIPMENT RENTAL	24,735	18,645	25,000	25,000
TOTAL APPROPRIATIONS		72,923	41,883	64,500	76,000
NET OF REVENUES/APPROPRIATIONS - 449.141 - WINTER					
		(72,923)	(41,883)	(64,500)	(76,000)

Other Governmental Funds

Local Streets

Fund 203 – Local Streets (Continued)

Dept 449.160 - TRAFFIC SIGNS				
APPROPRIATIONS				
203-449.160-740.000 MATERIALS/SUPPLIES		2,828	3,500	3,000
TOTAL APPROPRIATIONS		2,828	3,500	3,000
NET OF REVENUES/APPROPRIATIONS - 449.160 - TRAFFI		(2,828)	(3,500)	(3,000)
Dept 449.161 - TRAFFIC SIGNALS				
APPROPRIATIONS				
203-449.161-801.000 CONTRACT FEES	10,790	15,084	22,000	23,000
TOTAL APPROPRIATIONS	10,790	15,084	22,000	23,000
NET OF REVENUES/APPROPRIATIONS - 449.161 - TRAFFI	(10,790)	(15,084)	(22,000)	(23,000)
Dept 449.162 - PAVEMENT MARKING				
Fund: 203 LOCAL STREET FUND				
Dept 449.162 - PAVEMENT MARKING				
APPROPRIATIONS				
203-449.162-702.000 SALARIES/WAGES	884	2,449	1,500	3,000
203-449.162-714.000 FRINGE BENEFITS	420	1,475	500	2,000
203-449.162-740.000 MATERIALS/SUPPLIES			500	500
203-449.162-815.000 ISF-PUBLIC WORKS SERVICES	174	1,713	4,000	5,000
203-449.162-816.000 EQUIPMENT RENTAL	200	1,829	500	1,000
TOTAL APPROPRIATIONS	1,678	7,466	7,000	11,500
NET OF REVENUES/APPROPRIATIONS - 449.162 - PAVEME	(1,678)	(7,466)	(7,000)	(11,500)
Dept 449.181 - OVERHEAD				
APPROPRIATIONS				
203-449.181-702.000 SALARIES/WAGES	7,965	32,371	18,500	50,000
203-449.181-714.000 FRINGE BENEFITS	3,508	25,565	12,000	28,000
203-449.181-810.000 ISF-ACCOUNTING SERVICES	14,065	23,227	33,000	35,000
203-449.181-811.000 ISF-ENGINEERING SERVICES	16,210	8,355	24,000	8,000
TOTAL APPROPRIATIONS	41,748	89,518	87,500	121,000
NET OF REVENUES/APPROPRIATIONS - 449.181 - OVERHE	(41,748)	(89,518)	(87,500)	(121,000)
Dept 901.000 - CONSTRUCTION				
APPROPRIATIONS				
203-901.000-970.000 CAPITAL OUTLAY	322,038	8,621	576,000	
TOTAL APPROPRIATIONS	322,038	8,621	576,000	
NET OF REVENUES/APPROPRIATIONS - 901.000 - CONSTR	(322,038)	(8,621)	(576,000)	
Dept 930.000 - TRANSFERS IN				
ESTIMATED REVENUES				
203-930.000-699.000 TRANSFERS IN	245,000	300,000	250,000	250,000
TOTAL ESTIMATED REVENUES	245,000	300,000	250,000	250,000
NET OF REVENUES/APPROPRIATIONS - 930.000 - TRANSF	245,000	300,000	250,000	250,000
ESTIMATED REVENUES - FUND 203	578,157	658,144	620,000	628,000
APPROPRIATIONS - FUND 203	764,700	641,943	1,196,000	708,000
NET OF REVENUES/APPROPRIATIONS - FUND 203	(186,543)	16,201	(576,000)	(80,000)
BEGINNING FUND BALANCE	916,706	730,162	746,362	
ENDING FUND BALANCE	730,163	746,363	170,362	

Other Governmental Funds

Local Streets

Fund 203 – Local Streets (Continued)



Other Governmental Funds

Street Improvement Millage

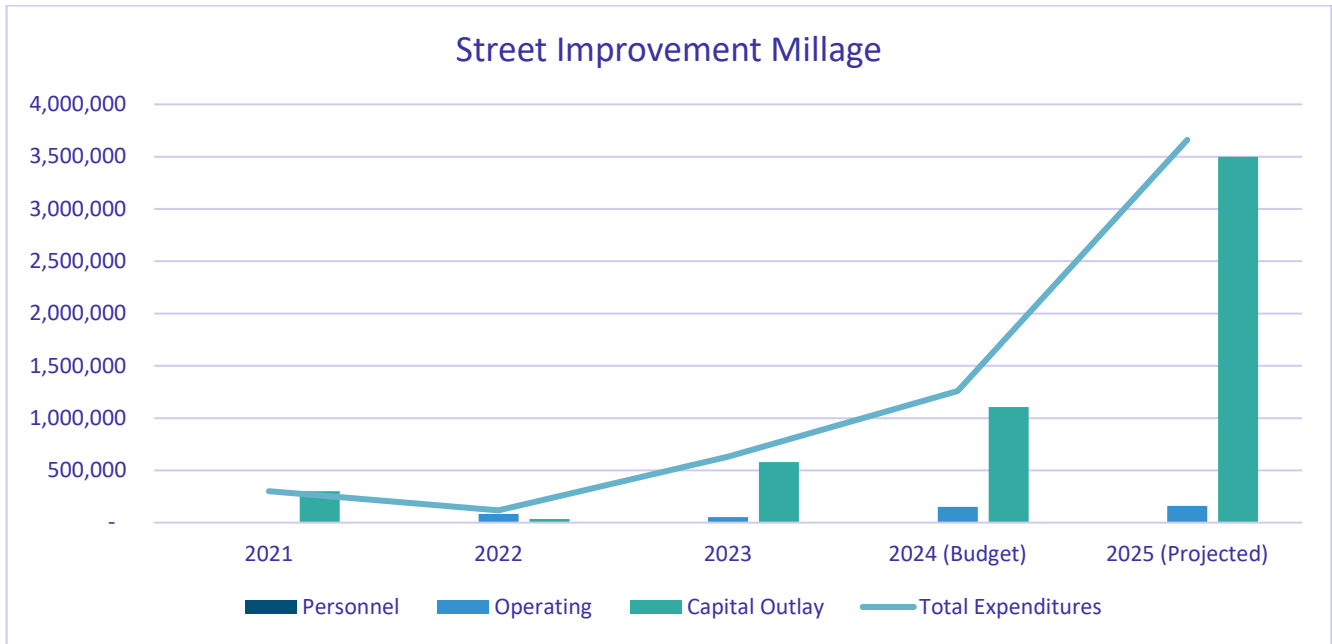
Fund 204 – Street Improvement Millage Fund

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 204 MUNICIPAL STREET FUND					
Dept 449.000 - ACT 51 STREETS/BRIDGES					
ESTIMATED REVENUES					
204-449.000-402.000	REAL PROPERTY TAX	359,508	377,726	565,000	615,000
204-449.000-410.000	PERSONAL PROPERTY TAX	73,625	77,618	102,000	100,000
204-449.000-411.000	DELINQUENT PROPERTY TAX	68	522		500
204-449.000-433.000	COMMERCIAL FACILITIES TAX	789	297	350	500
204-449.000-437.000	INDUSTRIAL FACILITY TAXES	6,038	5,530	6,000	6,500
204-449.000-440.000	OPRA TAXES		1,079	1,500	1,500
204-449.000-573.000	LOCAL COMMUNITY STABILIZATION	22,315	20,256	25,000	20,000
204-449.000-665.000	INTEREST	2,057	44,681	27,150	36,000
	TOTAL ESTIMATED REVENUES	464,400	527,709	727,000	780,000
	NET OF REVENUES/APPROPRIATIONS - 449.000 - ACT 51	464,400	527,709	727,000	780,000
Dept 449.181 - OVERHEAD					
APPROPRIATIONS					
204-449.181-740.000	MATERIALS/SUPPLIES			125,000	125,000
204-449.181-802.000	LEGAL FEES	168			
204-449.181-810.000	ISF-ACCOUNTING SERVICES			2,000	5,000
204-449.181-811.000	ISF-ENGINEERING SERVICES			25,000	31,000
	TOTAL APPROPRIATIONS	168		152,000	161,000
	NET OF REVENUES/APPROPRIATIONS - 449.181 - OVERHE	(168)		(152,000)	(161,000)
Dept 901.927 - MAJOR STREET CONSTRUCTION					
APPROPRIATIONS					
204-901.927-811.000	ISF-ENGINEERING SERVICES	82,377			
	TOTAL APPROPRIATIONS	82,377			
	NET OF REVENUES/APPROPRIATIONS - 901.927 - MAJOR	(82,377)			
Dept 901.937 - LOCAL STREET CONSTRUCTION					
APPROPRIATIONS					
204-901.937-811.000	ISF-ENGINEERING SERVICES		51,519		
204-901.937-970.000	CAPITAL OUTLAY	34,760	580,658	1,105,633	3,500,000
	TOTAL APPROPRIATIONS	34,760	632,177	1,105,633	3,500,000
	NET OF REVENUES/APPROPRIATIONS - 901.937 - LOCAL	(34,760)	(632,177)	(1,105,633)	(3,500,000)
	ESTIMATED REVENUES - FUND 204	464,400	527,709	727,000	780,000
	APPROPRIATIONS - FUND 204	117,305	632,177	1,257,633	3,661,000
	NET OF REVENUES/APPROPRIATIONS - FUND 204	347,095	(104,468)	(530,633)	(2,881,000)
	BEGINNING FUND BALANCE	708,817	1,055,912	951,445	
	ENDING FUND BALANCE	1,055,912	951,444	420,812	

Other Governmental Funds

Street Improvement Millage

Fund 204 – Street Improvement Millage Fund

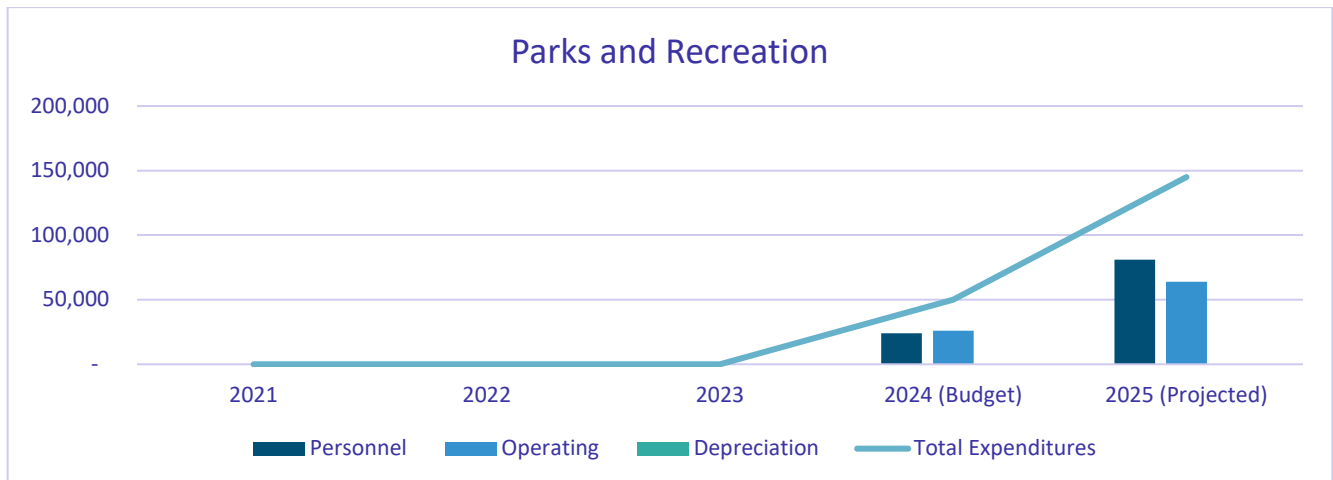


Other Governmental Funds

Parks and Recreation Fund

Fund 208 – Parks and Recreation Fund

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED COMMISSION APPR BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 208 PARK/RECREATION FUND					
Dept 751.000 - RECREATION & CULTURE/PARKS					
ESTIMATED REVENUES					
208-751.000-502.000	FEDERAL OPERATING GRANTS			50,000	145,000
TOTAL ESTIMATED REVENUES				50,000	145,000
APPROPRIATIONS					
208-751.000-702.000	SALARIES/WAGES			20,000	65,000
208-751.000-714.000	FRINGE BENEFITS			4,000	16,000
208-751.000-740.000	MATERIALS/SUPPLIES			2,500	20,000
208-751.000-740.790	LIBRARY PROGRAM SUPPLIES			4,000	8,000
208-751.000-741.000	UNIFORMS/SAFETY EQUIPMENT			2,500	1,000
208-751.000-746.000	TOOLS/EQUIPMENT			5,000	21,000
208-751.000-801.000	CONTRACT FEES			10,000	12,000
208-751.000-922.000	COMMUNICATIONS			2,000	1,000
208-751.000-960.000	INSURANCE				1,000
TOTAL APPROPRIATIONS				50,000	145,000
NET OF REVENUES/APPROPRIATIONS - 751.000 - RECREA					
ESTIMATED REVENUES - FUND 208				50,000	145,000
APPROPRIATIONS - FUND 208				50,000	145,000
NET OF REVENUES/APPROPRIATIONS - FUND 208					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					



Component Unit Funds

Downtown Development Authority

The Alma Downtown Development Authority (DDA) is responsible for the correction and prevention of deterioration, encouragement of historic preservation, authorization of the creation and implementation of development plans and promotion of economic growth with the central business district. The Alma City Commission appoints board members recommended by the Mayor. The Alma DDA is legally separate from the City and is funded by a two-mill property tax levied on the district as authorized by the Alma City Commission.

The two-mill property tax levied on the district generates approximately \$25,000 in revenue annually. The DDA also receives money from interest income earned, private contributions, and occasionally miscellaneous revenue. The total projected revenue for FY 2025 is \$30,000.

The primary recurring expenses for the DDA fund are personnel costs related to the DDA Director. Currently the City Manager also serves as the DDA Director. 5% of the City Manager's salary and fringe benefits are allocated to the DDA fund annually. There are other minor expenditures for non-operating items such as postage, contract fees, and internal service charges. In FY 2025, there is also \$60,000 of capital expenditures budgeted for downtown tree removal and replacement for phases one and two of the project. This project is funded entirely through an anonymous private donation and no property taxes are being allocated to this project.

The DDA has a fund balance of \$40,498 as of June 30, 2023, the most recently completed fiscal year end. The entire balance of \$40,498 is unrestricted.

Alma Public Library

The Alma Public Library operates the local library in Alma. The Library Board is appointed by the City Commission. The library is legally separate from the City; however, any debt issued by the Library must be approved by the Alma City Commission. The library is funded primarily through a local operating millage and the City's share of a county-wide library millage as well as an allocation of penal fines from the district court.

The one-mill property tax levied for library operations generates approximately \$200,000 in revenue annually. The half-mill county-wide property tax levied generates approximately \$260,000 in revenue annually. The Alma Public Library also receives an annual contribution from the City's general fund to support library operations. The contribution amount was lowered to \$100,000 in FY 2023 in conjunction with the increase in library operating millage. The last major source of revenue comes from penal fine allocations, which fluctuate from year to year. The city is projecting Penal Fine Revenue of \$70,000 in the upcoming fiscal year.

Component Unit Funds

Alma Public Library (Continued)

The Alma Public Library also receives money from interest income earned, private contributions, fines, charges for service, and occasionally miscellaneous revenue. The total projected revenue for FY 2025 from all sources is \$707,500.

The primary expenditures for the Alma Public Library are personnel costs for both the library staff and the public works staff for cleaning services and general maintenance on the building. Total personnel costs, which consists of salaries, fringes, training, and other employee expenses, is projected to be approximately \$465,000 for the upcoming fiscal year. Other significant expenditures for this fund include the administration internal service charge, utilities, contract fees, and books. The Alma Public Library also has costs for items such as materials/supplies, postage, newspapers, CD/DVDs, printing/copying services, and equipment rental. The total projected expenses net of depreciation for FY 2025 is \$707,500, giving the fund a balanced operating budget. Depreciation expenses are expected to be approximately \$140,000 annually.

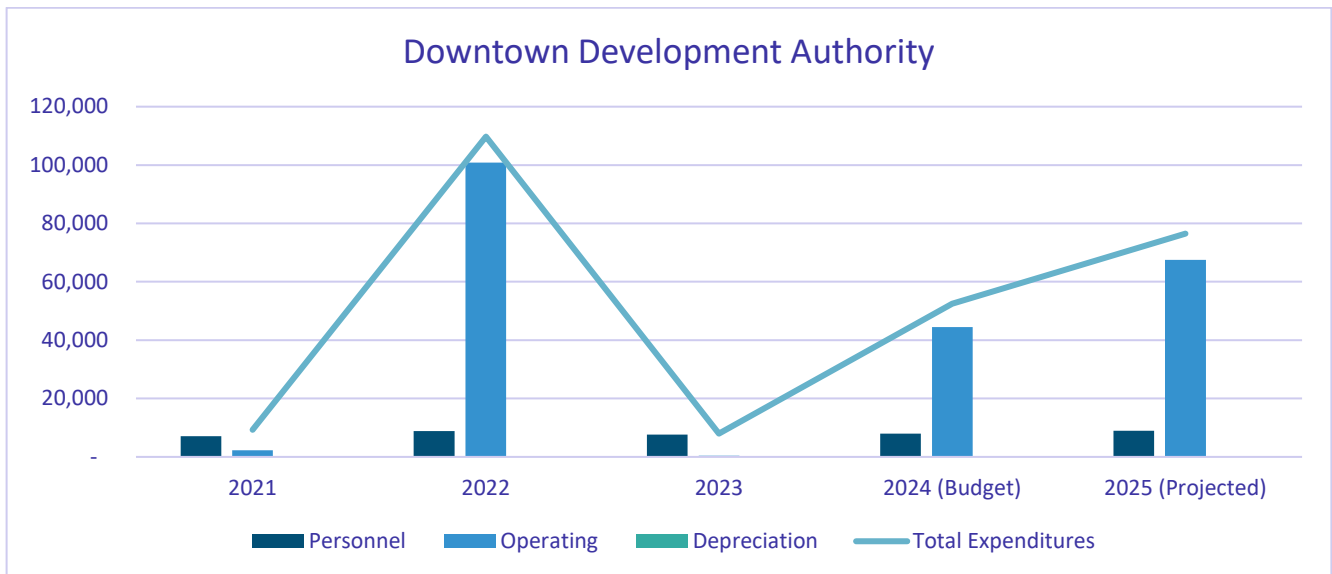
The Alma Public Library also has a separate bank account and department within its fund to account for property taxes collected on behalf of the library for the voted debt millage for construction of the building. The voted property tax levied is for up to two-mills; however, the amount levied has been less in recent years as the bond approaches maturity. The final bond payment will be made in FY 2025. The City of Alma will issue a .7-mill tax levy in the final year, which would generate approximately \$150,000 in property tax revenue. The final bond payment is \$244,152 and will be due May 1, 2025.

The Alma Public Library has a fund balance of \$2,108,994 as of June 30, 2023, the most recently completed fiscal year end. Of that, \$1,883,009 is net investment in capital assets. \$143,616 is restricted to cover future bond payments related to the construction of the library. The remaining \$82,269 is unrestricted and available for library operations.

Component Unit Funds

Fund 248 – Downtown Development Authority (DDA) Fund

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND					
Dept 728.000 - ECONOMIC DEVELOPMENT					
ESTIMATED REVENUES					
248-728.000-402.000	REAL PROPERTY TAX	19,514	20,769	23,000	26,000
248-728.000-410.000	PERSONAL PROPERTY TAX	850	806	1,000	500
248-728.000-411.000	DELINQUENT PROPERTY TAX	5	83		
248-728.000-665.000	INTEREST	153	707	500	3,500
248-728.000-674.000	PRIVATE CONTRIBUTIONS			40,000	
TOTAL ESTIMATED REVENUES		20,522	22,365	64,500	30,000
APPROPRIATIONS					
248-728.000-702.000	SALARIES/WAGES	6,751	5,742	6,000	6,500
248-728.000-714.000	FRINGE BENEFITS	2,116	1,865	2,000	2,500
248-728.000-744.000	POSTAGE	6	42	500	500
248-728.000-801.000	CONTRACT FEES			2,500	1,000
248-728.000-810.000	ISF-ACCOUNTING SERVICES	871	369	500	1,000
248-728.000-811.000	ISF-ENGINEERING SERVICES			1,000	5,000
248-728.000-970.000	CAPITAL OUTLAY			40,000	60,000
TOTAL APPROPRIATIONS		9,744	8,018	52,500	76,500
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOM		10,778	14,347	12,000	(46,500)
Dept 965.000 - TRANSFERS OUT					
APPROPRIATIONS					
248-965.000-998.000	CONTRIBUTIONS/COMPONENTS	100,000			
TOTAL APPROPRIATIONS		100,000			
NET OF REVENUES/APPROPRIATIONS - 965.000 - TRANSF		(100,000)			
ESTIMATED REVENUES - FUND 248		20,522	22,365	64,500	30,000
APPROPRIATIONS - FUND 248		109,744	8,018	52,500	76,500
NET OF REVENUES/APPROPRIATIONS - FUND 248		(89,222)	14,347	12,000	(46,500)
BEGINNING FUND BALANCE		115,375	26,151	40,498	
ENDING FUND BALANCE		26,153	40,498	52,498	



Component Unit Funds

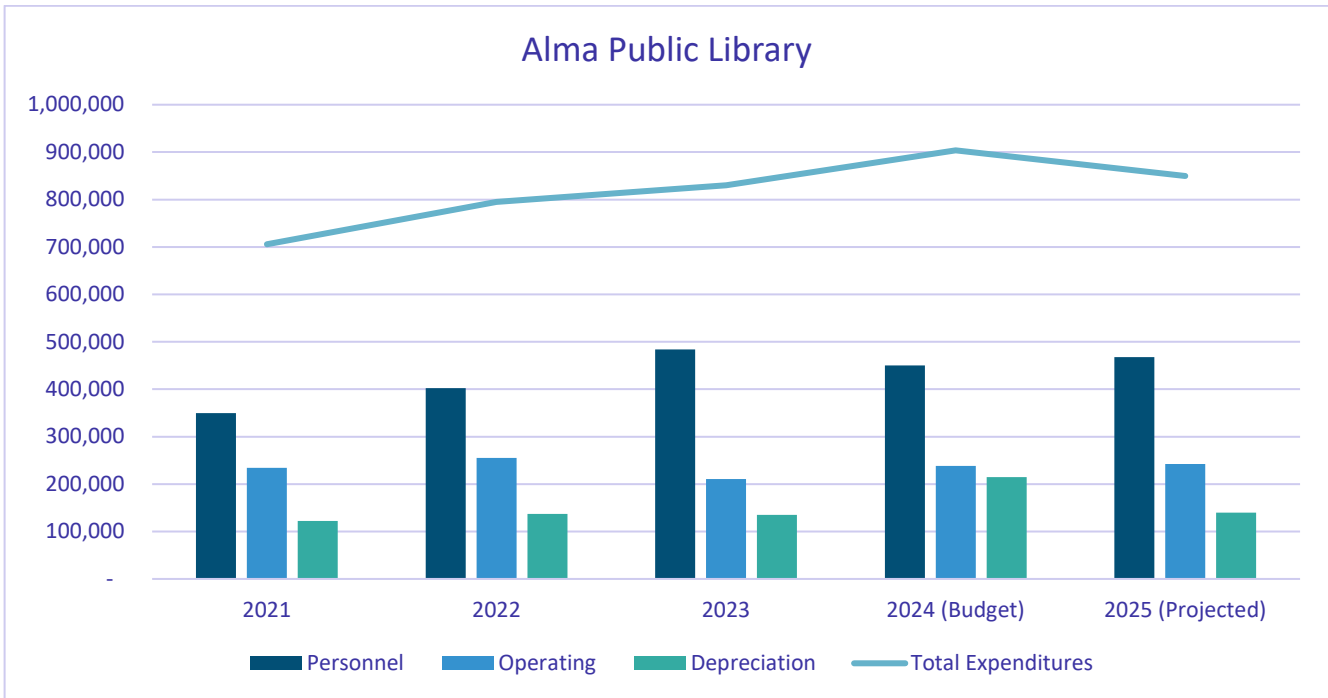
Fund 510 – Alma Public Library

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 510 ALMA PUBLIC LIBRARY FUND					
Dept 790.000 - LIBRARY					
ESTIMATED REVENUES					
510-790.000-402.000	REAL PROPERTY TAX	71,892	151,081	160,000	175,000
510-790.000-403.000	VOTED PROPERTY TAX DISTRIBUTION	238,488	257,678	257,500	265,000
510-790.000-410.000	PERSONAL PROPERTY TAX	14,725	31,047	29,000	26,000
510-790.000-411.000	DELINQUENT PROPERTY TAX	14	227	250	250
510-790.000-433.000	COMMERCIAL FACILITIES TAX	158	119	100	250
510-790.000-437.000	INDUSTRIAL FACILITY TAXES	1,208	2,212	1,500	2,500
510-790.000-440.000	OPRA TAXES		432	500	500
510-790.000-540.000	STATE OPERATING GRANTS	21,071	12,002	10,000	12,000
510-790.000-573.000	LOCAL COMMUNITY STABILIZATION	4,463	4,051	4,500	15,000
510-790.000-581.000	LOCAL UNIT CONTRIBUTIONS	350,000	100,000	100,000	100,000
510-790.000-607.000	FEES	10,141	12,977	12,000	12,000
510-790.000-655.000	FINES AND FORFEITS	2,455	3,162	2,500	2,500
510-790.000-658.000	PENAL FINE DISTRIBUTION	62,406	72,109	65,000	70,000
510-790.000-665.000	INTEREST	352	17,768	15,500	16,000
510-790.000-674.000	PRIVATE CONTRIBUTIONS	49,746	10,118	85,000	10,500
510-790.000-676.000	REIMBURSEMENTS	891	1,069	1,000	1,000
510-790.000-677.000	OTHER REVENUE	1,013	1,690	1,000	1,500
	TOTAL ESTIMATED REVENUES	829,023	677,742	745,350	710,000
APPROPRIATIONS					
510-790.000-702.000	SALARIES/WAGES	284,955	272,530	291,000	320,000
510-790.000-714.000	FRINGE BENEFITS	55,784	157,419	102,000	86,500
510-790.000-715.000	EMPLOYEE TRAINING	2,108	1,630	3,000	3,000
510-790.000-717.000	OTHER EMPLOYMENT EXPENSE	1,402	1,226	1,400	1,500
510-790.000-718.000	PUBLICATIONS/MEMBERSHIPS		42		
510-790.000-728.000	OFFICE EQUIPMENT	2,855		2,200	1,500
510-790.000-730.000	MEDIA ADVERTISING		1,047	700	1,000
510-790.000-740.000	MATERIALS/SUPPLIES	20,585	13,420	12,000	5,000
510-790.000-744.000	POSTAGE	475	547	1,200	1,000
510-790.000-747.000	NEWSPAPERS	3,856	6,239	5,000	6,000
510-790.000-748.000	PERIODICALS	3,466	1,623	2,000	2,000
510-790.000-749.700	DVD/VIDEO COLLECTION DVD/VIDEO	2,744	1,952	1,500	1,500
510-790.000-749.800	CD/AUDIO COLLECTION CD/AUDIO	1,692	30	1,000	1,000
510-790.000-749.900	ONLINE SUBSCRIPTIONS	4,014	3,942	5,250	7,500
510-790.000-801.000	CONTRACT FEES	43,504	44,159	42,500	51,000
510-790.000-810.000	ISF-ACCOUNTING SERVICES	51,084	49,798	53,000	48,000
510-790.000-900.000	PRINTING/COPYING	446	540	500	500
510-790.000-921.000	ELECTRICITY	36,134	31,262	32,000	32,500
510-790.000-922.000	COMMUNICATIONS	888	2,532	1,500	1,500
510-790.000-923.000	NATURAL GAS	12,038	10,217	10,000	10,500
510-790.000-927.000	WATER/SEWER	5,087	4,723	7,500	8,500
510-790.000-960.000	INSURANCE	6,250	3,922	12,000	12,500
510-790.000-970.000	CAPITAL OUTLAY			75,000	
510-790.000-972.100	JUVENILE FICTIONAL BOOKS FICTION	11,669	4,329	4,500	4,500
510-790.000-972.200	JUVENILE NONFICTIONAL NONFICTION	7,010	2,188	3,500	3,500
510-790.000-973.100	ADULT FICTIONAL BOOKS FICTION	8,760	4,697	4,500	4,500
510-790.000-973.200	ADULT NONFICTIONAL BOOKS NONFICTION	7,765	4,705	4,000	4,000
510-790.000-974.000	REFERENCE BOOKS		1		
	TOTAL APPROPRIATIONS	574,571	624,720	678,750	619,000
	NET OF REVENUES/APPROPRIATIONS - 790.000 - LIBRAR	254,452	53,022	66,600	91,000
Dept 790.265 - LIBRARY MAINTENANCE					
APPROPRIATIONS					
510-790.265-702.000	SALARIES/WAGES	46,077	33,143	44,000	44,000
510-790.265-714.000	FRINGE BENEFITS	11,730	17,994	9,000	12,500
510-790.265-740.000	MATERIALS/SUPPLIES	4,317	3,632	4,500	5,000
510-790.265-801.000	CONTRACT FEES	9,328	5,603	8,000	10,000
510-790.265-815.000	ISF-PUBLIC WORKS SERVICES	3,627	4,055	14,500	14,000
510-790.265-816.000	EQUIPMENT RENTAL	7,621	5,511	5,000	5,500
	TOTAL APPROPRIATIONS	82,700	69,938	85,000	91,000
	NET OF REVENUES/APPROPRIATIONS - 790.265 - LIBRAR	(82,700)	(69,938)	(85,000)	(91,000)
Dept 904.000 - DEPRECIATION					
APPROPRIATIONS					
510-904.000-968.000	DEPRECIATION	137,437	135,343	140,000	140,000
	TOTAL APPROPRIATIONS	137,437	135,343	140,000	140,000
	NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(137,437)	(135,343)	(140,000)	(140,000)

Component Unit Funds

Fund 510 – Alma Public Library (Continued)

APPROPRIATIONS				
510-905.000-994.000 INTEREST	21,994	18,067	8,250	8,000
TOTAL APPROPRIATIONS	21,994	18,067	8,250	8,000
NET OF REVENUES/APPROPRIATIONS - 905.000 - DEBT S	255,456	185,715	10,150	(8,000)
ESTIMATED REVENUES - FUND 510	1,106,473	881,524	763,750	710,000
APPROPRIATIONS - FUND 510	816,702	848,068	912,000	858,000
NET OF REVENUES/APPROPRIATIONS - FUND 510	289,771	33,456	(148,250)	(148,000)
BEGINNING FUND BALANCE	1,785,773	2,075,540	2,108,993	
ENDING FUND BALANCE	2,075,544	2,108,996	1,960,743	



Enterprise Funds

State Street Plaza

The City of Alma maintains an enterprise fund for the investment in buildings and land along the pine river called the State Street Plaza Fund. The property was acquired as a part of the City's overall master plan for future development along the river. Space in the buildings are currently being rented out or held for use by the police department.

The major sources of revenue for this fund are rental income and income from property taxes. There are currently four tenants utilizing space in the State Street Plaza. Mid-Michigan Railroad pays \$400 a month for space at 212 North State Street. Centria Health Care pays \$578.50 a month for space at 221 North State Street. The GYM 24/7 Fitness pays \$1,200 a month for space at 217 North State Street. And lastly, Gratiot County MSU Extension pays \$500 for space at 219 North State Street. Tenants are also responsible to reimburse the City of Alma for utility costs (water, sewer, electricity, and natural gas) as well as property taxes for buildings that are subject to property taxes. The State Street Plaza Fund also receives investment income. Overall, total revenue for FY 2025 is projected to be \$105,000.

The primary recurring expenses for the State Street Plaza Fund are personnel costs for public works staff time for maintenance on the building, utilities, insurance, and contract fees. Total operating expenses net of depreciation for FY 2025 are projected to be \$105,000, giving the fund a balanced operating budget. The fund also has depreciation expenses of approximately \$15,000 annually which are not funded through the current rental rates.

The State Street Plaza Fund has a fund balance of \$786,485 as of June 30, 2023, the most recently completed fiscal year end. Of this balance, \$139,820 is classified as net investment in capital assets. The remaining \$646,665 is unrestricted and available for use by the State Street Plaza Fund.

Alma Transit Center

The Transit Services Fund (ATC) accounts for the activities of the demand response bus system operated by the City of Alma. The system is supported by federal and state grants, local tax dollars from participating municipalities (City of Alma, City of St. Louis, City of Ithaca, and Pine River Township), and user fees.

The eight-tenths of a mill property tax levied generates approximately \$160,000 in revenue annually from the residents of the City of Alma. ATC also receives an additional \$160,000 from property taxes levied by participating municipalities as part of the interlocal agreement between the municipalities. The agreement states that each member will levy a millage equal to that levied by the City of Alma, up to 1.0000 mill.

Enterprise Funds

Alma Transit Center (Continued)

The primary recurring expenses for the State Street Plaza Fund are personnel costs for public works staff time for maintenance on the building, utilities, insurance, and contract fees. Total operating expenses net of depreciation for FY 2025 are projected to be \$105,000, giving the fund a balanced operating budget. The fund also has depreciation expenses of approximately \$15,000 annually which are not funded through the current rental rates.

The Transit Services Fund has a fund balance of \$2,944,140 as of June 30, 2023, the most recently completed fiscal year end. Of this balance, \$1,495,388 is classified as net investment in capital assets. The remaining \$1,448,752 is unrestricted and available for use by the Transit Services Fund.

Wastewater Utility

The Wastewater Utility Fund accounts for activities related to the collection and purification of wastewater.

The major source of revenue for the fund is sewer sales. There are two different components of sewer rates charged to utility customers. The first is the readiness to serve (RTS) fee, which is a fixed charge monthly on every active meter in the system. Rates are determined annually by the commission. The proposed RTS fee for standard meters for the upcoming FY 2025 fiscal year is \$37.50. Rates increase proportionately based on the size of the meter. The purpose of the RTS rate is to cover the cost of capital projects, including bond payments, and depreciation.

The second component is the consumption charge. The consumption charge rate for the upcoming FY 2025 fiscal year is \$3.90 per 1,000 gallons of usage. The purpose of the consumption charge is to cover personnel and operating expenses. Other revenue includes special sewage treatment charges, late fees, turn on/turn off charges, standard fees, interest income earned on investments, and occasionally miscellaneous revenue. The total projected revenue for the upcoming fiscal year is \$2,900,000.

The primary expenses for the Wastewater Utility Fund include personnel costs, capital expenditures, maintenance costs, utilities, chemicals, and internal service charges for administrative tasks and public works personnel time and equipment rental charges. The Wastewater Utility Fund also has approximately \$85,000 of interest expense annually on outstanding debt obligations. Total operating expenses net of depreciation and capital expenditures is projected to be \$1,632,000. There is approximately \$3,500,000 in capital project costs estimated to be incurred during FY 2025, which consists of replacement of sewer mains, construction of a new lift station, lab improvements, lift station roof repairs, and other capital improvements. Depreciation expenses are approximately \$375,000 annually.

Enterprise Funds

Wastewater Utility (Continued)

The Wastewater Utility Fund has a fund balance of \$9,436,460 as of June 30, 2023, the most recently completed fiscal year end. Of this balance, \$6,106,685 is classified as net investment in capital assets. The remaining \$3,329,775 is unrestricted and available for use by the Wastewater Utility Fund for operations and to fund future capital.

Water Utility

The Water Utility Fund accounts for activities related to the distribution of potable water and contributions to the Gratiot Area Water Authority.

The major source of revenue for the fund is water sales. There are two different components of water rates charged to utility customers. The first is the readiness to serve (RTS) fee, which is a fixed charge monthly on every active meter in the system. Rates are determined annually by the commission. The proposed RTS fee for standard meters for the upcoming FY 2025 fiscal year is \$37.50. Rates increase proportionately based on the size of the meter. The purpose of the RTS rate is to cover the cost of capital projects, including bond payments, and depreciation.

The second component is the consumption charge. The consumption charge rate for the upcoming FY 2025 fiscal year is \$5.60 per 1,000 gallons of usage. The purpose of the consumption charge is to cover personnel and operating expenses. Other revenue includes late fees, turn on/turn off charges, rental income for space on the water tower, interest income earned on investments, and occasionally miscellaneous revenue. The total projected revenue for the upcoming fiscal year is \$3,400,000.

The primary expenses for the Water Utility Fund include personnel costs, contributions to the Gratiot Area Water Authority, capital expenditures, maintenance costs, utilities, chemicals, and internal service charges for administrative tasks and public works personnel time and equipment rental charges. The Water Utility Fund also has approximately \$15,000 of interest expense annually on outstanding debt obligations. Total operating expenses net of depreciation and capital expenditures is projected to be \$1,689,500. There is approximately \$15,000,000 in capital project costs estimated to be incurred during FY 2025, which consists of replacement of water mains, elevated storage tank rehabilitation and control building construction, lead service line replacements, meter replacements, and other capital improvements. The majority of the capital projects will be funded through the Drinking Water State Revolving Loan Fund (DWSRF) program either through grants, principal loan forgiveness, or loan interest loans. Additionally, depreciation expenses are approximately \$210,000 annually.

Enterprise Funds

Water Utility (Continued)

The Water Distribution Fund has a fund balance of \$5,897,679 as of June 30, 2023, the most recently completed fiscal year end. Of this balance, \$3,966,057 is classified as net investment in capital assets. The remaining \$1,931,622 is unrestricted and available for use by the Water Distribution Fund for operations and to fund future capital.

Refuse Collection

The Refuse Collection Fund accounts for the activities of collection and disposal of trash and recycling, household hazardous waste, yard waste, and leaf collection. It also includes the maintenance of the compost site, which is free to use by the community and is included in their solid waste bill.

The major source of revenue for the fund is refuse sales. Refuse sales are included in the monthly utility bills. Customers are charged a fixed rate of \$22.71 a month for refuse collection.

Enterprise Funds

State Street Plaza

Fund 580 – State Street Plaza

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 580 STATE STREET PLAZA FUND					
Dept 000.000 - GENERAL					
ESTIMATED REVENUES					
580-000.000-665.000	INTEREST	1,150	20,067	18,050	35,000
580-000.000-667.000	RENTS	50,624	55,709	67,500	70,000
580-000.000-676.000	REIMBURSEMENTS		557		
	TOTAL ESTIMATED REVENUES	51,774	76,333	85,550	105,000
	NET OF REVENUES/APPROPRIATIONS - 000.000 - GENERA	51,774	76,333	85,550	105,000
Dept 265.000 - BUILDING/GROUNDS MAINT					
APPROPRIATIONS					
580-265.000-702.000	SALARIES/WAGES	5,690	3,254	10,000	9,000
580-265.000-714.000	FRINGE BENEFITS	2,675	1,221	4,000	4,000
580-265.000-740.000	MATERIALS/SUPPLIES	449		1,500	2,500
580-265.000-801.000	CONTRACT FEES			2,000	2,500
580-265.000-810.000	ISF-ACCOUNTING SERVICES	1,702	4,582	2,500	8,000
580-265.000-958.000	PROPERTY TAXES	719	2,705	3,000	3,000
580-265.000-960.000	INSURANCE		1,786		
	TOTAL APPROPRIATIONS	11,235	13,548	23,000	29,000
	NET OF REVENUES/APPROPRIATIONS - 265.000 - BUILDI	(11,235)	(13,548)	(23,000)	(29,000)
Dept 265.810 - 200 PROSPECT					
APPROPRIATIONS					
580-265.810-714.000	FRINGE BENEFITS	171			
580-265.810-740.000	MATERIALS/SUPPLIES		50	300	250
580-265.810-801.000	CONTRACT FEES	3,570	3,430	3,500	4,000
580-265.810-816.000	EQUIPMENT RENTAL	1,057	58	1,000	1,000
580-265.810-921.000	ELECTRICITY	837	743	1,000	1,000
580-265.810-923.000	NATURAL GAS	858	697	1,000	1,000
	TOTAL APPROPRIATIONS	6,493	4,978	6,800	7,250
	NET OF REVENUES/APPROPRIATIONS - 265.810 - 200 PR	(6,493)	(4,978)	(6,800)	(7,250)
Dept 265.820 - 202 PROSPECT					
APPROPRIATIONS					
580-265.820-702.000	SALARIES/WAGES	2	118		
580-265.820-714.000	FRINGE BENEFITS	13	77		
580-265.820-740.000	MATERIALS/SUPPLIES			250	250
580-265.820-801.000	CONTRACT FEES	250		250	250
580-265.820-815.000	ISF-PUBLIC WORKS SERVICES		158	250	1,000
	TOTAL APPROPRIATIONS	265	353	750	1,500
	NET OF REVENUES/APPROPRIATIONS - 265.820 - 202 PR	(265)	(353)	(750)	(1,500)
Dept 265.830 - 204 PROSPECT					
APPROPRIATIONS					
580-265.830-740.000	MATERIALS/SUPPLIES		2		
580-265.830-816.000	EQUIPMENT RENTAL		21		500
	TOTAL APPROPRIATIONS		23		500
	NET OF REVENUES/APPROPRIATIONS - 265.830 - 204 PR		(23)		(500)
Dept 265.840 - 206 PROSPECT					
APPROPRIATIONS					
580-265.840-801.000	CONTRACT FEES		140	500	250
580-265.840-921.000	ELECTRICITY	391	373	500	500
580-265.840-923.000	NATURAL GAS	182	175	500	250
	TOTAL APPROPRIATIONS	573	688	1,500	1,000
	NET OF REVENUES/APPROPRIATIONS - 265.840 - 206 PR	(573)	(688)	(1,500)	(1,000)

Enterprise Funds

State Street Plaza

Fund 580 – State Street Plaza (Continue)

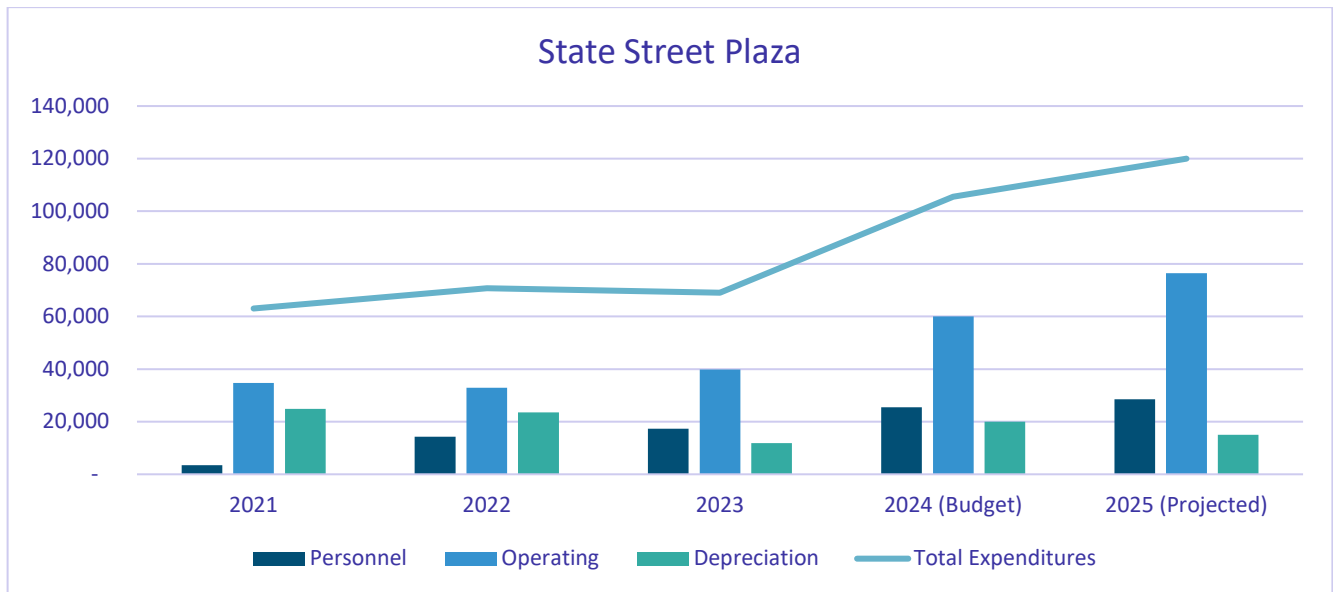
Dept 265.850 - 217 N STATE				
APPROPRIATIONS				
580-265.850-740.000	MATERIALS/SUPPLIES	124	250	250
580-265.850-801.000	CONTRACT FEES	144	250	250
580-265.850-816.000	EQUIPMENT RENTAL			500
580-265.850-923.000	NATURAL GAS	2,941	3,662	3,500
580-265.850-927.000	WATER/SEWER	2,343	3,266	3,000
580-265.850-960.000	INSURANCE	1,139		2,000
	TOTAL APPROPRIATIONS	6,691	6,928	9,000
	NET OF REVENUES/APPROPRIATIONS - 265.850 - 217 N	(6,691)	(6,928)	(9,000)
Dept 265.860 - 219 N STATE				
APPROPRIATIONS				
580-265.860-702.000	SALARIES/WAGES	1	967	
Fund: 580 STATE STREET PLAZA FUND				
Dept 265.860 - 219 N STATE				
APPROPRIATIONS				
580-265.860-714.000	FRINGE BENEFITS	4	623	
580-265.860-740.000	MATERIALS/SUPPLIES	352	420	500
580-265.860-801.000	CONTRACT FEES	74	190	500
580-265.860-815.000	ISF-PUBLIC WORKS SERVICES		944	1,500
580-265.860-816.000	EQUIPMENT RENTAL		280	500
580-265.860-921.000	ELECTRICITY	4,796	5,038	6,000
580-265.860-923.000	NATURAL GAS	1,260	1,532	1,500
580-265.860-927.000	WATER/SEWER	982	968	1,000
580-265.860-960.000	INSURANCE	1,139		2,000
	TOTAL APPROPRIATIONS	8,608	10,962	13,500
	NET OF REVENUES/APPROPRIATIONS - 265.860 - 219 N	(8,608)	(10,962)	(13,500)
Dept 265.870 - 221 N STATE				
APPROPRIATIONS				
580-265.870-702.000	SALARIES/WAGES		48	
580-265.870-714.000	FRINGE BENEFITS		32	
580-265.870-740.000	MATERIALS/SUPPLIES	172	133	500
580-265.870-787.000	MAINTENANCE SUPPLIES		206	
580-265.870-801.000	CONTRACT FEES	690	425	1,000
580-265.870-815.000	ISF-PUBLIC WORKS SERVICES		65	9,000
580-265.870-816.000	EQUIPMENT RENTAL		122	500
580-265.870-921.000	ELECTRICITY	3,768	3,958	4,500
580-265.870-923.000	NATURAL GAS	1,521	1,849	1,500
580-265.870-927.000	WATER/SEWER	894	758	1,000
580-265.870-960.000	INSURANCE	569		1,000
	TOTAL APPROPRIATIONS	7,614	7,596	18,500
	NET OF REVENUES/APPROPRIATIONS - 265.870 - 221 N	(7,614)	(7,596)	(18,500)
Dept 265.880 - COMMON AREA				
APPROPRIATIONS				
580-265.880-702.000	SALARIES/WAGES	3,983	7,485	8,000
580-265.880-714.000	FRINGE BENEFITS	1,755	3,556	3,500
580-265.880-815.000	ISF-PUBLIC WORKS SERVICES	2	107	500
580-265.880-816.000	EQUIPMENT RENTAL		980	500
	TOTAL APPROPRIATIONS	5,740	12,128	12,500
	NET OF REVENUES/APPROPRIATIONS - 265.880 - COMMON	(5,740)	(12,128)	(12,500)

Enterprise Funds

State Street Plaza

Fund 580 – State Street Plaza (Continue)

Dept 904.000 - DEPRECIATION				
APPROPRIATIONS				
580-904.000-968.000 DEPRECIATION	23,575	11,805	20,000	15,000
TOTAL APPROPRIATIONS	23,575	11,805	20,000	15,000
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(23,575)	(11,805)	(20,000)	(15,000)
ESTIMATED REVENUES - FUND 580	51,774	76,333	85,550	105,000
APPROPRIATIONS - FUND 580	70,794	69,009	105,550	120,000
NET OF REVENUES/APPROPRIATIONS - FUND 580	(19,020)	7,324	(20,000)	(15,000)
BEGINNING FUND BALANCE	798,182	779,161	786,486	
ENDING FUND BALANCE	779,162	786,485	766,486	



Enterprise Funds

Alma Transit Center

Fund 588 – Alma Transit Center (ATC)

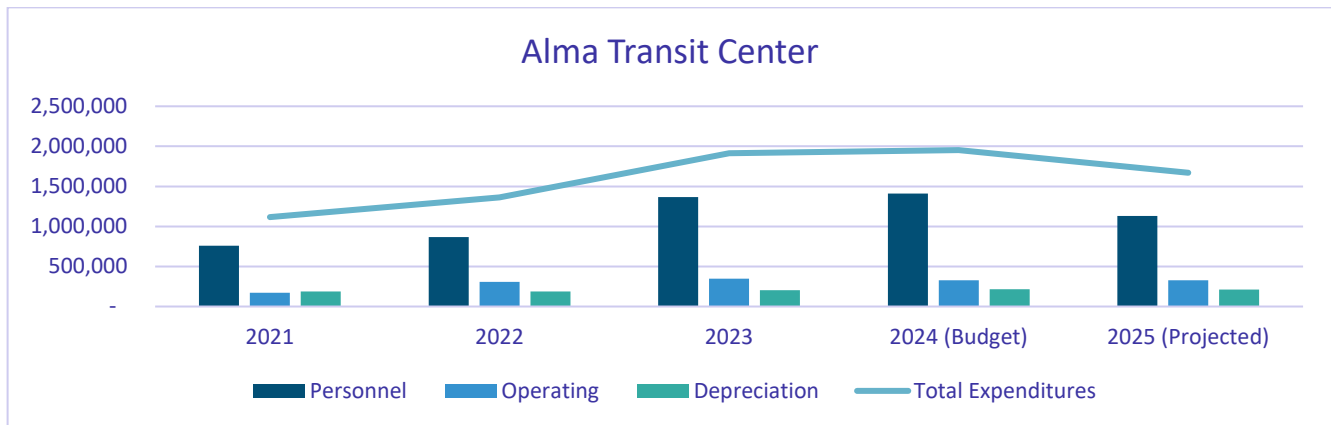
GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 588 TRANSPORTATION SYSTEM FUND					
Dept 596.000 - TRANSIT OPERATIONS					
ESTIMATED REVENUES					
588-596.000-402.000	REAL PROPERTY TAX	138,096	145,097	130,000	140,000
588-596.000-410.000	PERSONAL PROPERTY TAX	28,283	29,818	23,000	22,000
588-596.000-411.000	DELINQUENT PROPERTY TAX	26	200		
588-596.000-433.000	COMMERCIAL FACILITIES TAX	303	114	100	200
588-596.000-437.000	INDUSTRIAL FACILITY TAXES	2,320	2,124	1,500	2,000
588-596.000-440.000	OPRA TAXES		415	400	500
588-596.000-502.000	FEDERAL OPERATING GRANTS	15,545	48,676	330,000	265,000
588-596.000-503.000	FEDERAL CAPITAL GRANTS		73,165		
588-596.000-528.000	OTHER FEDERAL GRANTS (CARES ACT)	448,761	463,050		
588-596.000-540.000	STATE OPERATING GRANTS	488,108	486,383	505,000	580,000
588-596.000-573.000	LOCAL COMMUNITY STABILIZATION	8,572	7,782	7,500	7,500
588-596.000-579.000	STATE CAPITAL GRANTS		18,291		
588-596.000-643.000	SPECIAL SERVICE FARES	95,929	97,104	112,000	110,000
588-596.000-645.000	CONTRACT FARES	327,861	359,847	330,000	240,000
588-596.000-665.000	INTEREST	2,270	47,397	40,000	66,000
588-596.000-673.000	SALE OF ASSETS	15,096	8,313	6,000	7,500
588-596.000-677.000	OTHER REVENUE	11,158	8,534	10,000	2,000
588-596.000-678.000	COMMISSIONS	12,000	12,000	12,000	12,000
TOTAL ESTIMATED REVENUES		1,594,328	1,808,310	1,507,500	1,454,700
APPROPRIATIONS					
588-596.000-702.000	SALARIES/WAGES	402,032	424,100	595,000	545,000
588-596.000-703.000	OVERTIME	3,045	5,692	10,000	8,000
588-596.000-714.000	FRINGE BENEFITS	63,289	321,923	115,000	115,000
588-596.000-715.000	EMPLOYEE TRAINING	12,920	2,229	5,500	5,500
588-596.000-716.000	LICENSE/CERTIFICATION FEE	262	494	1,500	2,500
588-596.000-717.000	OTHER EMPLOYMENT EXPENSE	2,217	3,658	5,500	4,900
588-596.000-718.000	PUBLICATIONS/MEMBERSHIPS		1,838	1,000	
588-596.000-740.000	MATERIALS/SUPPLIES	5,689	8,175	12,500	15,000
588-596.000-741.000	UNIFORMS/SAFETY EQUIPMENT	24,037	3,269	9,000	12,500
588-596.000-743.000	FUEL	104,987	118,936	118,000	110,000
588-596.000-744.000	POSTAGE	7			
588-596.000-746.000	TOOLS/EQUIPMENT	4,082	5,114		
588-596.000-780.000	MAINTENANCE PARTS	2,499	12,980	15,000	15,000
588-596.000-781.000	TIRES	17,027	12,900	20,000	20,000
588-596.000-801.000	CONTRACT FEES	7,455	6,076	40,000	30,000
588-596.000-921.000	ELECTRICITY	8,632	8,151	10,000	8,000
588-596.000-922.000	COMMUNICATIONS	3,755	11,654	7,000	8,000
588-596.000-923.000	NATURAL GAS	2,464	2,305	3,000	3,000
588-596.000-927.000	WATER/SEWER	3,354	3,111	4,000	4,800
588-596.000-960.000	INSURANCE	15,062	29,073	24,000	30,000
588-596.000-964.000	REFUND PRIOR REVENUE	42,713			
588-596.000-967.000	LOSS ON ASSETS		1,954		
588-596.000-970.000	CAPITAL OUTLAY			5,046	
TOTAL APPROPRIATIONS		725,528	983,632	1,001,046	937,200
NET OF REVENUES/APPROPRIATIONS - 596.000 - TRANSI		868,800	824,678	506,454	517,500
Dept 596.270 - TRANSIT DISPATCHERS					
APPROPRIATIONS					
588-596.270-702.000	SALARIES/WAGES	100,835	106,243	105,000	107,000
588-596.270-703.000	OVERTIME	515	1,284	2,000	2,000
588-596.270-714.000	FRINGE BENEFITS	42,931	107,317	50,000	50,000
TOTAL APPROPRIATIONS		144,281	214,844	157,000	159,000
NET OF REVENUES/APPROPRIATIONS - 596.270 - TRANSI		(144,281)	(214,844)	(157,000)	(159,000)
Dept 596.277 - TRANSIT RTAP GRANTS					
ESTIMATED REVENUES					
588-596.277-502.000	FEDERAL OPERATING GRANTS	12,620	2,015	5,500	5,500
TOTAL ESTIMATED REVENUES		12,620	2,015	5,500	5,500
NET OF REVENUES/APPROPRIATIONS - 596.277 - TRANSI		12,620	2,015	5,500	5,500

Enterprise Funds

Alma Transit Center

Fund 588 – Alma Transit Center (ATC)

Dept 596.510 - TRANSIT SYSTEM MAINTENANCE				
APPROPRIATIONS				
588-596.510-702.000 SALARIES/WAGES	59,126	62,662	60,000	63,000
588-596.510-703.000 OVERTIME	1,593	1,372	2,000	2,000
588-596.510-714.000 FRINGE BENEFITS	30,778	68,078	38,000	35,000
588-596.510-740.000 MATERIALS/SUPPLIES	7,673			
588-596.510-787.000 MAINTENANCE SUPPLIES	12,062			
588-596.510-815.000 ISF-PUBLIC WORKS SERVICES		144	2,000	1,000
588-596.510-816.000 EQUIPMENT RENTAL		634	1,000	1,000
TOTAL APPROPRIATIONS	111,232	132,890	103,000	102,000
Fund: 588 TRANSPORTATION SYSTEM FUND				
Dept 596.510 - TRANSIT SYSTEM MAINTENANCE				
NET OF REVENUES/APPROPRIATIONS - 596.510 - TRANSI	(111,232)	(132,890)	(103,000)	(102,000)
Dept 596.520 - TRANSIT ADMINISTRATION				
APPROPRIATIONS				
588-596.520-702.000 SALARIES/WAGES	112,876	136,530	138,000	138,000
588-596.520-714.000 FRINGE BENEFITS	35,382	122,098	281,000	53,000
588-596.520-717.000 OTHER EMPLOYMENT EXPENSE	617		1,000	1,000
588-596.520-718.000 PUBLICATIONS/MEMBERSHIPS	335			
588-596.520-730.000 MEDIA ADVERTISING	2,418	131	3,000	3,000
588-596.520-801.000 CONTRACT FEES	1,757	60,845		
588-596.520-802.000 LEGAL FEES			1,000	
588-596.520-810.000 ISF-ACCOUNTING SERVICES	41,499	62,196	58,000	67,000
TOTAL APPROPRIATIONS	194,884	381,800	482,000	262,000
NET OF REVENUES/APPROPRIATIONS - 596.520 - TRANSI	(194,884)	(381,800)	(482,000)	(262,000)
Dept 904.000 - DEPRECIATION				
APPROPRIATIONS				
588-904.000-968.000 DEPRECIATION	186,313	201,842	210,000	210,000
TOTAL APPROPRIATIONS	186,313	201,842	210,000	210,000
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(186,313)	(201,842)	(210,000)	(210,000)
ESTIMATED REVENUES - FUND 588	1,606,948	1,810,325	1,513,000	1,460,200
APPROPRIATIONS - FUND 588	1,362,238	1,915,008	1,953,046	1,670,200
NET OF REVENUES/APPROPRIATIONS - FUND 588	244,710	(104,683)	(440,046)	(210,000)
BEGINNING FUND BALANCE	2,804,115	3,048,824	2,944,140	
ENDING FUND BALANCE	3,048,825	2,944,141	2,504,094	



Enterprise Funds

Wastewater

Fund 590 – Sewage Disposal

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 590 SEWER FUND					
Dept 527.000 - SEWAGE DISPOSAL					
ESTIMATED REVENUES					
590-527.000-607.000	FEES	31,023	21,661	20,000	20,000
590-527.000-628.000	ARCADA SEWERAGE	96,718	43,881	110,000	20,000
590-527.000-629.000	PINE RIVER SEWERAGE	94,726	91,522	95,000	22,000
590-527.000-632.000	SEWER SALES	2,000,704	1,991,254	2,300,000	2,605,000
590-527.000-647.000	SPECIAL SEWAGE TREATMENT	18,148	22,768	12,000	20,000
590-527.000-659.000	LATE FEES ON/OFF CHARGES	35,477	37,874	25,000	35,000
590-527.000-665.000	INTEREST	5,822	122,101	100,000	125,000
590-527.000-676.000	REIMBURSEMENTS	334			
590-527.000-677.000	OTHER REVENUE		1,409		3,000
590-527.000-679.000	SPECIAL ASSESSMENTS	1,504	7,884	50,000	50,000
TOTAL ESTIMATED REVENUES		2,284,456	2,340,354	2,712,000	2,900,000
APPROPRIATIONS					
590-527.000-702.000	SALARIES/WAGES	191,211	222,126	205,000	230,000
590-527.000-703.000	OVERTIME	12,123	11,443	14,000	16,000
590-527.000-714.000	FRINGE BENEFITS	64,094	193,612	90,000	92,000
590-527.000-715.000	EMPLOYEE TRAINING	382	578		1,000
590-527.000-718.000	PUBLICATIONS/MEMBERSHIPS		42		
590-527.000-740.000	MATERIALS/SUPPLIES	15,404	22,334	25,000	25,000
590-527.000-741.000	UNIFORMS/SAFETY EQUIPMENT	183			
590-527.000-742.000	CHEMICALS	29,276	34,790	80,000	100,000
590-527.000-743.000	FUEL	3,226	4,717	4,000	5,000
590-527.000-746.000	TOOLS/EQUIPMENT	12,451	6,210	4,000	4,000
590-527.000-780.000	MAINTENANCE PARTS		301		
590-527.000-787.000	MAINTENANCE SUPPLIES	21,005	33,955	35,000	42,000
590-527.000-801.000	CONTRACT FEES	61,347	75,493	225,000	150,000
590-527.000-802.000	LEGAL FEES		252	5,000	
590-527.000-815.000	ISF-PUBLIC WORKS SERVICES	740	597		
590-527.000-816.000	EQUIPMENT RENTAL	2,513	1,061		4,000
590-527.000-921.000	ELECTRICITY	113,613	111,696	141,000	150,000
590-527.000-922.000	COMMUNICATIONS	5,448	5,239	6,000	6,000
590-527.000-923.000	NATURAL GAS	6,193	6,380	10,000	10,000
590-527.000-927.000	WATER/SEWER	1,160	1,214	2,000	4,500
590-527.000-970.000	CAPITAL OUTLAY			2,712,372	
TOTAL APPROPRIATIONS		540,369	732,040	3,558,372	839,500
NET OF REVENUES/APPROPRIATIONS - 527.000 - SEWAGE		1,744,087	1,608,314	(846,372)	2,060,500
Dept 527.520 - SEWAGE DISPOSAL - ADMINISTRATION					
APPROPRIATIONS					
590-527.520-702.000	SALARIES/WAGES	95,221	103,465	133,000	110,000
590-527.520-714.000	FRINGE BENEFITS	19,399	72,406	56,000	40,000
590-527.520-715.000	EMPLOYEE TRAINING	1,205	2,949	4,000	5,000
590-527.520-716.000	LICENSE/CERTIFICATION FEE	258	310	500	500
590-527.520-717.000	OTHER EMPLOYMENT EXPENSE	439	670	1,000	1,500
590-527.520-730.000	MEDIA ADVERTISING	176			
590-527.520-741.000	UNIFORMS/SAFETY EQUIPMENT	2,950	1,718	5,000	7,000
590-527.520-744.000	POSTAGE				1,000
590-527.520-801.000	CONTRACT FEES	10,106	8,535	10,000	125,000
590-527.520-802.000	LEGAL FEES	602	874		5,000
590-527.520-811.000	ISF-ENGINEERING SERVICES	29,093	30,036	30,000	42,000
590-527.520-922.000	COMMUNICATIONS	605	784	1,500	1,500
590-527.520-960.000	INSURANCE	5,952	3,566	10,000	10,000
TOTAL APPROPRIATIONS		166,006	225,313	251,000	348,500
NET OF REVENUES/APPROPRIATIONS - 527.520 - SEWAGE		(166,006)	(225,313)	(251,000)	(348,500)

Enterprise Funds

Wastewater

Fund 590 – Sewage Disposal (continued)

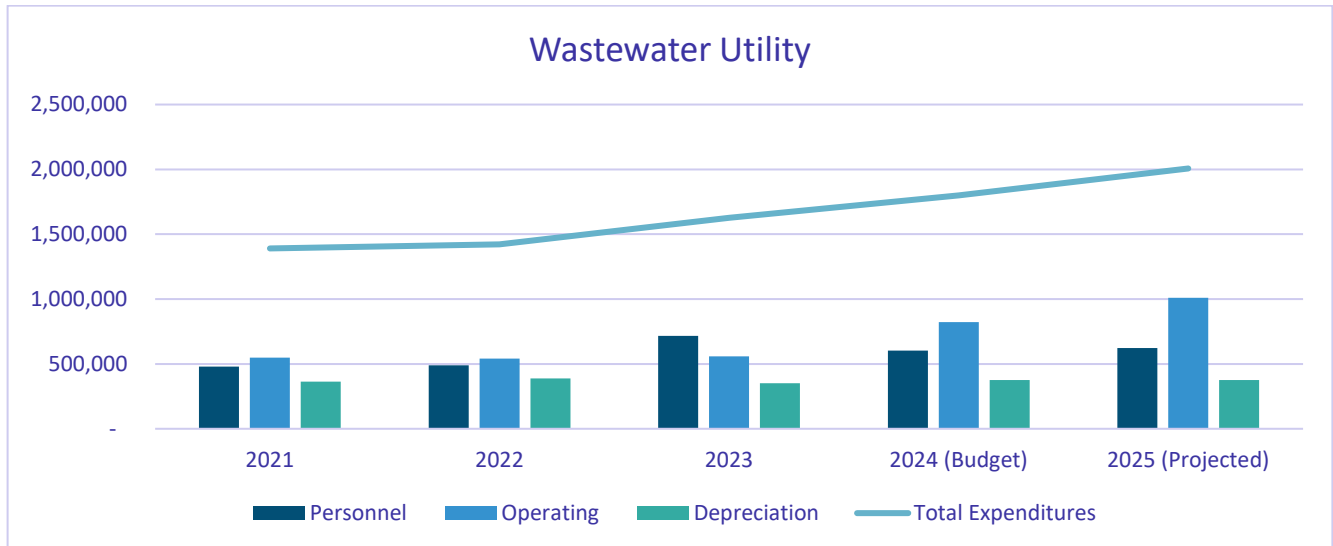
Dept 527.552 - MAINTENANCE OF SEWER MAINS				
APPROPRIATIONS				
590-527.552-702.000 SALARIES/WAGES	60,808	42,610	50,000	55,000
590-527.552-714.000 FRINGE BENEFITS	22,956	39,386	25,000	38,000
590-527.552-740.000 MATERIALS/SUPPLIES	5,087	5,986	10,000	10,000
590-527.552-741.000 UNIFORMS/SAFETY EQUIPMENT	739			1,000
590-527.552-801.000 CONTRACT FEES	1,470	9,619	1,800	50,000
590-527.552-815.000 ISF-PUBLIC WORKS SERVICES	11,317	11,698	26,000	55,000
590-527.552-816.000 EQUIPMENT RENTAL	37,418	21,688	30,000	40,000
590-527.552-941.000 RENTAL CHARGES	1,955	2,052	2,500	2,500
590-527.552-970.000 CAPITAL OUTLAY	695		1,000,000	
TOTAL APPROPRIATIONS	142,445	133,039	1,145,300	251,500
NET OF REVENUES/APPROPRIATIONS - 527.552 - MAINTENANCE	(142,445)	(133,039)	(1,145,300)	(251,500)
Dept 527.556 - SEWAGE UTILITY BILLING/CUSTOMER CARE				
APPROPRIATIONS				
590-527.556-702.000 SALARIES/WAGES	2,636	4,831	5,000	5,500
Fund: 590 SEWER FUND				
Dept 527.556 - SEWAGE UTILITY BILLING/CUSTOMER CARE				
APPROPRIATIONS				
590-527.556-714.000 FRINGE BENEFITS	1,181	4,708	3,500	3,500
590-527.556-715.000 EMPLOYEE TRAINING		250		5,000
590-527.556-744.000 POSTAGE	70	289	200	1,000
590-527.556-801.000 CONTRACT FEES	7,284	7,911	7,500	10,000
590-527.556-810.000 ISF-ACCOUNTING SERVICES	47,210	57,348	47,000	40,000
TOTAL APPROPRIATIONS	58,381	75,337	63,200	65,000
NET OF REVENUES/APPROPRIATIONS - 527.556 - SEWAGE	(58,381)	(75,337)	(63,200)	(65,000)
Dept 527.558 - ARCADA TWP SEWER MAINS				
APPROPRIATIONS				
590-527.558-702.000 SALARIES/WAGES	1,853	2,295	3,000	3,000
590-527.558-714.000 FRINGE BENEFITS	734	1,548	1,500	1,500
590-527.558-815.000 ISF-PUBLIC WORKS SERVICES	143	615	3,000	2,000
590-527.558-816.000 EQUIPMENT RENTAL	1,999	2,820	3,500	3,000
TOTAL APPROPRIATIONS	4,729	7,278	11,000	9,500
NET OF REVENUES/APPROPRIATIONS - 527.558 - ARCADA	(4,729)	(7,278)	(11,000)	(9,500)
Dept 527.559 - ARCADA SEWAGE LIFT STATIONS				
APPROPRIATIONS				
590-527.559-702.000 SALARIES/WAGES	3,727	2,688	3,500	3,800
590-527.559-703.000 OVERTIME	2,688	438	500	300
590-527.559-714.000 FRINGE BENEFITS	2,634	1,277	1,500	1,800
590-527.559-787.000 MAINTENANCE SUPPLIES	4,295	484	1,000	1,000
590-527.559-801.000 CONTRACT FEES	485	495		1,100
590-527.559-815.000 ISF-PUBLIC WORKS SERVICES	45			
590-527.559-816.000 EQUIPMENT RENTAL	755		1,500	1,500
590-527.559-922.000 COMMUNICATIONS	2,037	1,078	1,000	1,000
590-527.559-970.000 CAPITAL OUTLAY	37,250		90,000	
TOTAL APPROPRIATIONS	53,916	6,460	99,000	10,500
NET OF REVENUES/APPROPRIATIONS - 527.559 - ARCADA	(53,916)	(6,460)	(99,000)	(10,500)
Dept 527.560 - PINE RIVER TWP SEWER MAINS				
APPROPRIATIONS				
590-527.560-702.000 SALARIES/WAGES	1,763	2,346		2,500
590-527.560-714.000 FRINGE BENEFITS	828	1,384		1,500
590-527.560-815.000 ISF-PUBLIC WORKS SERVICES	459	650	3,000	2,000
590-527.560-816.000 EQUIPMENT RENTAL	2,010	4,049	5,500	3,500
TOTAL APPROPRIATIONS	5,060	8,429	8,500	9,500
NET OF REVENUES/APPROPRIATIONS - 527.560 - PINE R	(5,060)	(8,429)	(8,500)	(9,500)

Enterprise Funds

Wastewater

Fund 590 – Sewage Disposal (continued)

Dept 527.561 - PINE RIVER TWP SEWAGE LIFT STATION				
APPROPRIATIONS				
590-527.561-702.000 SALARIES/WAGES	2,378	2,923	3,300	3,800
590-527.561-703.000 OVERTIME	286	253	500	300
590-527.561-714.000 FRINGE BENEFITS	803	1,247	1,200	1,600
590-527.561-787.000 MAINTENANCE SUPPLIES	211	172	1,000	1,000
590-527.561-801.000 CONTRACT FEES			1,000	1,300
590-527.561-816.000 EQUIPMENT RENTAL			1,000	1,000
590-527.561-921.000 ELECTRICITY	1,424	1,199	2,000	2,000
590-527.561-922.000 COMMUNICATIONS	2,287	1,078	1,500	1,500
590-527.561-970.000 CAPITAL OUTLAY			75,000	
TOTAL APPROPRIATIONS	7,389	6,872	86,500	12,500
NET OF REVENUES/APPROPRIATIONS - 527.561 - PINE R	(7,389)	(6,872)	(86,500)	(12,500)
Dept 904.000 - DEPRECIATION				
APPROPRIATIONS				
590-904.000-968.000 DEPRECIATION	351,352	352,100	375,000	375,000
TOTAL APPROPRIATIONS	351,352	352,100	375,000	375,000
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(351,352)	(352,100)	(375,000)	(375,000)
Dept 905.000 - DEBT SERVICE				
APPROPRIATIONS				
590-905.000-993.000 PAYING AGENT FEES	1,000	500		500
590-905.000-994.000 INTEREST	90,534	79,805	80,000	85,000
TOTAL APPROPRIATIONS	91,534	80,305	80,000	85,500
NET OF REVENUES/APPROPRIATIONS - 905.000 - DEBT S	(91,534)	(80,305)	(80,000)	(85,500)
ESTIMATED REVENUES - FUND 590	2,284,456	2,340,354	2,712,000	2,900,000
Fund: 590 SEWER FUND				
APPROPRIATIONS - FUND 590	1,421,181	1,627,173	5,677,872	2,007,000
NET OF REVENUES/APPROPRIATIONS - FUND 590	863,275	713,181	(2,965,872)	893,000
BEGINNING FUND BALANCE	7,863,604	8,723,277	9,436,460	
FUND BALANCE ADJUSTMENTS	(3,599)			
ENDING FUND BALANCE	8,723,280	9,436,458	6,470,588	



Enterprise Funds

Water Distribution

Fund 591 – Water Distribution

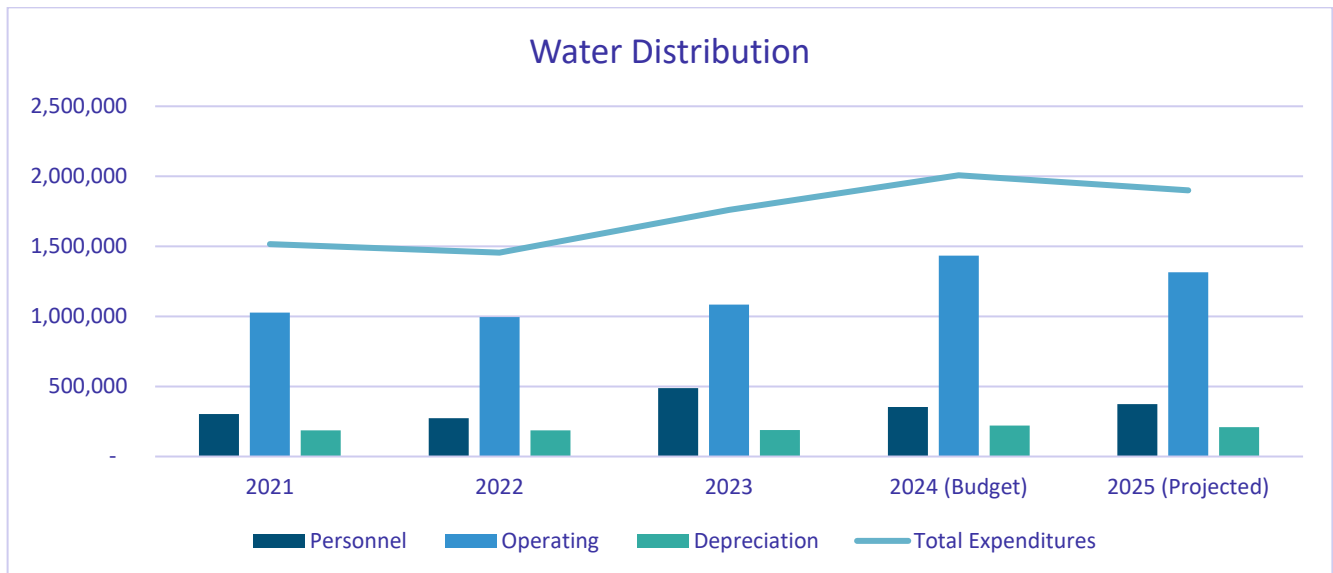
GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 591 WATER FUND					
Dept 536.000 - POTABLE WATER SYSTEM					
ESTIMATED REVENUES					
591-536.000-502.000	FEDERAL OPERATING GRANTS	226,000			
591-536.000-607.000	FEES	23,384	19,389		
591-536.000-632.000	WATER SALES	1,348,327	1,533,025	2,750,000	3,200,000
591-536.000-659.000	LATE FEES ON/OFF CHARGES	22,599	26,863	50,000	50,000
591-536.000-665.000	INTEREST	5,142	94,263	50,000	100,000
591-536.000-665.100	INTEREST ON LT LEASES	18,910	19,995		20,000
591-536.000-667.000	RENTS	39,956	30,863	50,000	30,000
591-536.000-677.000	OTHER REVENUE	5,013	24		
	TOTAL ESTIMATED REVENUES	1,689,331	1,724,422	2,900,000	3,400,000
APPROPRIATIONS					
591-536.000-702.000	SALARIES/WAGES	190,682	168,096	195,000	200,000
591-536.000-703.000	OVERTIME	3,207	6,400	5,500	5,000
591-536.000-714.000	FRINGE BENEFITS	54,201	252,380	105,000	110,000
591-536.000-715.000	EMPLOYEE TRAINING	705	660	2,000	
591-536.000-716.000	LICENSE/CERTIFICATION FEE	25	83	4,600	4,500
591-536.000-717.000	OTHER EMPLOYMENT EXPENSE	1,230	500	1,500	
591-536.000-718.000	PUBLICATIONS/MEMBERSHIPS	390	192	800	
591-536.000-730.000	MEDIA ADVERTISING	857	800	500	1,000
591-536.000-740.000	MATERIALS/SUPPLIES	1,782	2,719	1,500	4,500
591-536.000-741.000	UNIFORMS/SAFETY EQUIPMENT	2,677	2,207	2,500	9,500
591-536.000-743.000	FUEL	761	2,685		
591-536.000-744.000	POSTAGE	17			
591-536.000-801.000	CONTRACT FEES	5,390	10,478	12,000	20,500
591-536.000-802.000	LEGAL FEES		455		
591-536.000-815.000	ISF-PUBLIC WORKS SERVICES	(7,040)			
591-536.000-816.000	EQUIPMENT RENTAL		777		1,000
591-536.000-921.000	ELECTRICITY	753	735	1,000	1,000
591-536.000-922.000	COMMUNICATIONS	1,680	1,731	2,500	
591-536.000-923.000	NATURAL GAS				1,000
591-536.000-960.000	INSURANCE	2,866	1,560	3,000	
591-536.000-970.000	CAPITAL OUTLAY			2,881,082	
591-536.000-998.000	CONTRIBUTIONS/COMPONENTS	804,713	890,692	955,000	975,000
	TOTAL APPROPRIATIONS	1,064,896	1,343,150	4,173,482	1,333,000
	NET OF REVENUES/APPROPRIATIONS - 536.000 - POTABL	624,435	381,272	(1,273,482)	2,067,000
Dept 536.552 - MAINTENANCE OF WATER MAINS					
APPROPRIATIONS					
591-536.552-702.000	SALARIES/WAGES	16,097	18,595	20,000	25,000
591-536.552-703.000	OVERTIME		462		
591-536.552-714.000	FRINGE BENEFITS	4,600	28,009	10,000	16,000
591-536.552-740.000	MATERIALS/SUPPLIES	32,330	19,106	30,000	30,000
591-536.552-743.000	FUEL	5,759	2,276	6,500	7,500
591-536.552-746.000	TOOLS/EQUIPMENT	1,287	4,407	6,500	
591-536.552-787.000	MAINTENANCE SUPPLIES		3,532	62,000	
591-536.552-801.000	CONTRACT FEES	7,103	15,901	42,200	46,000
591-536.552-811.000	ISF-ENGINEERING SERVICES	32,330	37,033	35,000	53,000
591-536.552-815.000	ISF-PUBLIC WORKS SERVICES	982	4,092	18,000	25,000
591-536.552-816.000	EQUIPMENT RENTAL	12,765	24,646	180,000	50,000
591-536.552-941.000	RENTAL CHARGES	2,350	3,507	10,000	7,000
591-536.552-970.000	CAPITAL OUTLAY	695		1,698,528	
	TOTAL APPROPRIATIONS	116,298	161,566	2,118,728	259,500
	NET OF REVENUES/APPROPRIATIONS - 536.552 - MAINTEN	(116,298)	(161,566)	(2,118,728)	(259,500)

Enterprise Funds

Water Distribution

Fund 591 – Water Distribution (Continued)

Dept 536.556 - WATER UTILITY BILLING/CUSTOMER CARE				
APPROPRIATIONS				
591-536.556-702.000 SALARIES/WAGES	2,686	4,843	5,000	5,500
591-536.556-714.000 FRINGE BENEFITS	837	7,569	3,500	3,500
591-536.556-715.000 EMPLOYEE TRAINING		250	500	5,000
591-536.556-744.000 POSTAGE	815	354	900	1,000
591-536.556-801.000 CONTRACT FEES	7,166	7,225	9,000	10,000
591-536.556-810.000 ISF-ACCOUNTING SERVICES	58,994	32,481	36,000	57,000
591-536.556-815.000 ISF-PUBLIC WORKS SERVICES	1	19		
TOTAL APPROPRIATIONS	70,499	52,741	54,900	82,000
NET OF REVENUES/APPROPRIATIONS - 536.556 - WATER	(70,499)	(52,741)	(54,900)	(82,000)
Dept 904.000 - DEPRECIATION				
APPROPRIATIONS				
591-904.000-968.000 DEPRECIATION	184,922	188,413	220,000	210,000
TOTAL APPROPRIATIONS	184,922	188,413	220,000	210,000
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(184,922)	(188,413)	(220,000)	(210,000)
Fund: 591 WATER FUND				
Dept 905.000 - DEBT SERVICE				
APPROPRIATIONS				
591-905.000-994.000 INTEREST	18,654	15,379	20,000	15,000
TOTAL APPROPRIATIONS	18,654	15,379	20,000	15,000
NET OF REVENUES/APPROPRIATIONS - 905.000 - DEBT S	(18,654)	(15,379)	(20,000)	(15,000)
ESTIMATED REVENUES - FUND 591	1,689,331	1,724,422	2,900,000	3,400,000
APPROPRIATIONS - FUND 591	1,455,269	1,761,249	6,587,110	1,899,500
NET OF REVENUES/APPROPRIATIONS - FUND 591	234,062	(36,827)	(3,687,110)	1,500,500
BEGINNING FUND BALANCE	5,702,932	5,934,504	5,897,679	
FUND BALANCE ADJUSTMENTS	(2,490)			
ENDING FUND BALANCE	5,934,504	5,897,677	2,210,569	



Enterprise Funds

Refuse Collection

Fund 596 – Refuse Collection

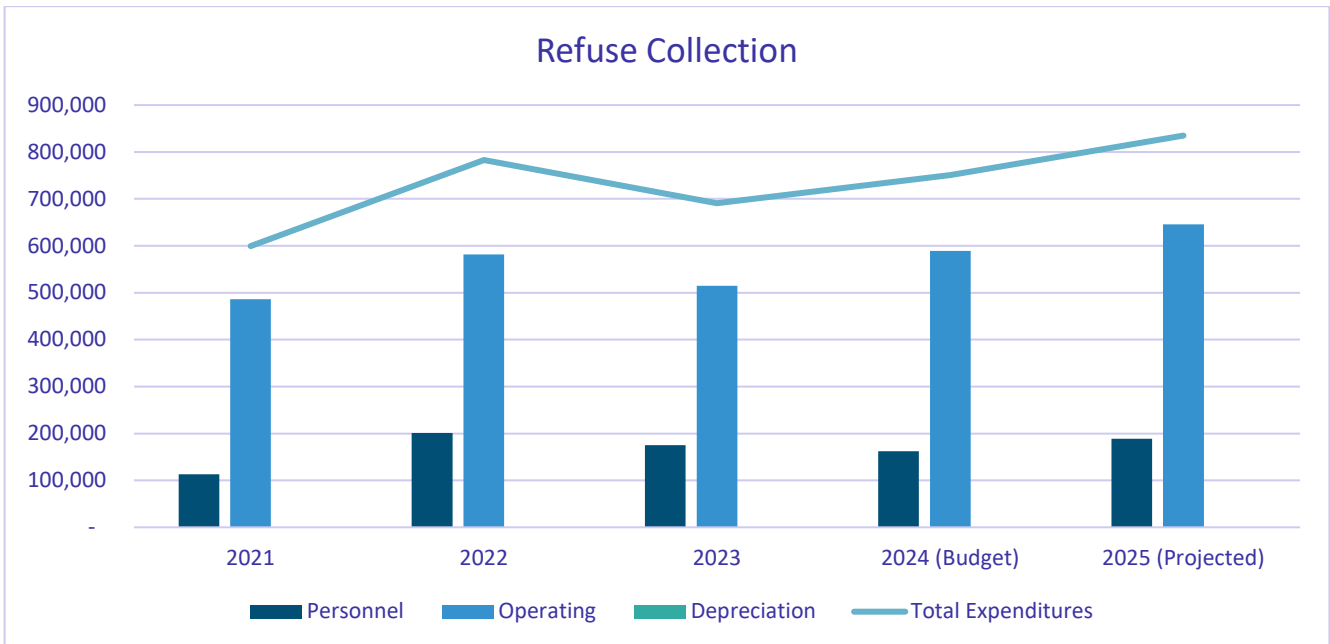
GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 596 RUBBISH COLLECTION FUND					
Dept 528.000 - REFUSE COLLECTION/DISPOSAL					
ESTIMATED REVENUES					
596-528.000-581.000	LOCAL UNIT CONTRIBUTIONS	6,283		6,000	6,000
596-528.000-607.000	FEES	2,904		1,500	
596-528.000-640.000	REFUSE COLLECTIONS	673,497	648,891	665,000	695,000
596-528.000-659.000	LATE FEES ON/OFF CHARGES	14,070	14,457	15,000	16,000
596-528.000-665.000	INTEREST	827	11,664	7,500	18,000
596-528.000-677.000	OTHER REVENUE	5,725		2,500	
	TOTAL ESTIMATED REVENUES	703,306	675,012	697,500	735,000
APPROPRIATIONS					
596-528.000-702.000	SALARIES/WAGES	7,194	8,884	11,500	10,000
596-528.000-714.000	FRINGE BENEFITS	2,471	3,782	5,500	5,000
596-528.000-730.000	MEDIA ADVERTISING		713		1,500
596-528.000-740.000	MATERIALS/SUPPLIES	10			
596-528.000-801.000	CONTRACT FEES	380,431	347,915	345,000	370,000
596-528.000-810.000	ISF-ACCOUNTING SERVICES	18,105	13,373	30,000	26,000
596-528.000-815.000	ISF-PUBLIC WORKS SERVICES	446	532	3,000	3,000
596-528.000-816.000	EQUIPMENT RENTAL	12		500	
	TOTAL APPROPRIATIONS	408,669	375,199	395,500	415,500
	NET OF REVENUES/APPROPRIATIONS - 528.000 - REFUSE	294,637	299,813	302,000	319,500
Dept 528.446 - YARD WASTE COLLECTION					
APPROPRIATIONS					
596-528.446-702.000	SALARIES/WAGES	49,020	45,823	34,000	40,000
596-528.446-714.000	FRINGE BENEFITS	22,176	23,622	16,000	23,000
596-528.446-740.000	MATERIALS/SUPPLIES		15	500	
596-528.446-811.000	ISF-ENGINEERING SERVICES		8,059		3,000
596-528.446-815.000	ISF-PUBLIC WORKS SERVICES	9,041	12,299	20,000	33,000
596-528.446-816.000	EQUIPMENT RENTAL	33,226	31,566	25,000	35,000
	TOTAL APPROPRIATIONS	113,463	121,384	95,500	134,000
	NET OF REVENUES/APPROPRIATIONS - 528.446 - YARD W	(113,463)	(121,384)	(95,500)	(134,000)
Dept 528.447 - LEAF COLLECTION					
APPROPRIATIONS					
596-528.447-702.000	SALARIES/WAGES	50,717	41,559	45,000	48,000
596-528.447-714.000	FRINGE BENEFITS	24,648	23,688	17,500	22,000
596-528.447-740.000	MATERIALS/SUPPLIES	353	223	1,000	2,000
596-528.447-815.000	ISF-PUBLIC WORKS SERVICES	11,537	11,929	30,000	32,000
596-528.447-816.000	EQUIPMENT RENTAL	47,356	45,803	47,000	55,000
	TOTAL APPROPRIATIONS	134,611	123,202	140,500	159,000
	NET OF REVENUES/APPROPRIATIONS - 528.447 - LEAF C	(134,611)	(123,202)	(140,500)	(159,000)
Dept 528.510 - YARD WASTE COMPOST SITE					
APPROPRIATIONS					
596-528.510-702.000	SALARIES/WAGES	29,192	16,373	17,500	22,000
596-528.510-714.000	FRINGE BENEFITS	13,614	7,547	10,000	14,000
596-528.510-801.000	CONTRACT FEES	8,000		38,360	18,000
596-528.510-815.000	ISF-PUBLIC WORKS SERVICES	9,888	4,068	15,000	20,000
596-528.510-816.000	EQUIPMENT RENTAL	44,793	30,610	25,000	40,000
	TOTAL APPROPRIATIONS	105,487	58,598	105,860	114,000
	NET OF REVENUES/APPROPRIATIONS - 528.510 - YARD W	(105,487)	(58,598)	(105,860)	(114,000)

Enterprise Funds

Refuse Collection

Fund 596 – Refuse Collection

Dept 528.520 - REFUSE DISPOSAL ADMINISTRATION				
APPROPRIATIONS				
596-528.520-702.000 SALARIES/WAGES	1,313	2,415	2,500	2,500
596-528.520-714.000 FRINGE BENEFITS	696	1,383	2,000	2,000
596-528.520-715.000 EMPLOYEE TRAINING		250	500	500
596-528.520-730.000 MEDIA ADVERTISING	1,114	836	500	
596-528.520-740.000 MATERIALS/SUPPLIES	82			
596-528.520-744.000 POSTAGE		275	500	500
596-528.520-801.000 CONTRACT FEES	6,389	6,927	7,500	7,000
596-528.520-815.000 ISF-PUBLIC WORKS SERVICES	11,017			
TOTAL APPROPRIATIONS	20,611	12,086	13,500	12,500
NET OF REVENUES/APPROPRIATIONS - 528.520 - REFUSE	(20,611)	(12,086)	(13,500)	(12,500)
Dept 904.000 - DEPRECIATION				
APPROPRIATIONS				
596-904.000-968.000 DEPRECIATION	238			
TOTAL APPROPRIATIONS	238			
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(238)			
Fund: 596 RUBBISH COLLECTION FUND				
ESTIMATED REVENUES - FUND 596	703,306	675,012	697,500	735,000
APPROPRIATIONS - FUND 596	783,079	690,469	750,860	835,000
NET OF REVENUES/APPROPRIATIONS - FUND 596	(79,773)	(15,457)	(53,360)	(100,000)
BEGINNING FUND BALANCE	550,185	470,417	454,960	
ENDING FUND BALANCE	470,412	454,960	401,600	



Internal Service Funds

Public Works – Motor Pool

Internal service funds are used to accumulate and allocate the cost of providing services to other city activities or functions. The City of Alma maintains one internal service fund for the 2024-25 fiscal year; Public Works Services – Motor Pool. This fund is budgeted for separately and is not approved directly by the City Commission. Instead, management projects the dollar amount of expenditures anticipated in the Internal Service Fund for the upcoming fiscal year and allocates the proposed budget to the different departments who utilize the Fund. Those allocation amounts are approved within the overall budget for those departments. Capital projects for the Internal Service Fund are approved by City Commission.

Internal Service Funds

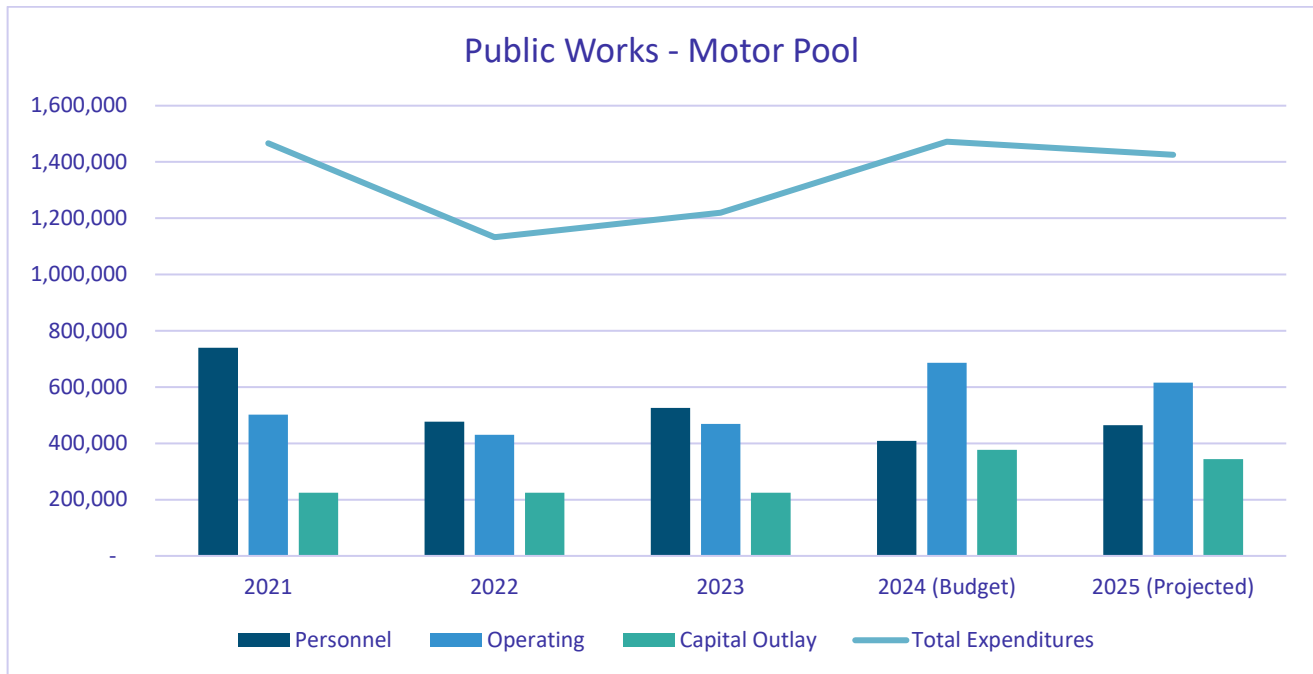
Public Works – Motor Pool (Continued)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2024-25 COMMISSION APPR BUDGET
Fund: 661 MUNICIPAL SERVICES FUND					
Dept 000.000 - GENERAL					
ESTIMATED REVENUES					
661-000.000-604.000	INTERNAL SERVICE CHARGES	596,153		400,000	550,000
661-000.000-626.000	SERVICE CHARGES		373		
661-000.000-665.000	INTEREST	105	182		
661-000.000-676.000	REIMBURSEMENTS	939	4,260		
661-000.000-677.000	OTHER REVENUE		1,159		
TOTAL ESTIMATED REVENUES		597,197	5,974	400,000	550,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - GENERA		597,197	5,974	400,000	550,000
Dept 265.000 - BUILDING/GROUNDS MAINT					
APPROPRIATIONS					
661-265.000-970.000	CAPITAL OUTLAY			150,000	
TOTAL APPROPRIATIONS				150,000	
NET OF REVENUES/APPROPRIATIONS - 265.000 - BUILDI				(150,000)	
Dept 449.000 - ACT 51 STREETS/BRIDGES					
ESTIMATED REVENUES					
661-449.000-604.000	INTERNAL SERVICE CHARGES		156,033		
TOTAL ESTIMATED REVENUES			156,033		
NET OF REVENUES/APPROPRIATIONS - 449.000 - ACT 51			156,033		
Dept 532.000 - CENTRAL GARAGE					
ESTIMATED REVENUES					
661-532.000-670.000	EQUIPMENT RENTS		557,165	695,000	650,000
TOTAL ESTIMATED REVENUES			557,165	695,000	650,000
APPROPRIATIONS					
661-532.000-702.000	SALARIES/WAGES	114,632	163,613	280,000	265,000
661-532.000-703.000	OVERTIME	69	108		22,000
661-532.000-714.000	FRINGE BENEFITS	(33,331)	359,366	120,000	170,000
661-532.000-715.000	EMPLOYEE TRAINING			4,500	4,000
661-532.000-716.000	LICENSE/CERTIFICATION FEE		155	900	1,000
661-532.000-717.000	OTHER EMPLOYMENT EXPENSE	2,443	2,963	3,500	3,000
661-532.000-730.000	MEDIA ADVERTISING		450		500
661-532.000-740.000	MATERIALS/SUPPLIES	12,832	15,006	18,000	16,000
661-532.000-741.000	UNIFORMS/SAFETY EQUIPMENT	1,602	3,464	8,000	15,000
661-532.000-743.000	FUEL	58,953	69,221	85,000	72,000
661-532.000-744.000	POSTAGE		145	100	500
661-532.000-746.000	TOOLS/EQUIPMENT	18,367	10,528	20,000	16,000
661-532.000-780.000	MAINTENANCE PARTS	48,015	54,105	90,000	75,000
661-532.000-781.000	TIRES	7,213	5,367	15,000	15,000
661-532.000-801.000	CONTRACT FEES	9,665	16,984	16,000	25,000
661-532.000-802.000	LEGAL FEES		175		
661-532.000-810.000	ISF-ACCOUNTING SERVICES	22,066	59,161	66,000	60,000
661-532.000-811.000	ISF-ENGINEERING SERVICES	10,207	8,059	30,000	30,000
661-532.000-816.000	EQUIPMENT RENTAL			25,000	
661-532.000-921.000	ELECTRICITY		1,084	8,000	8,000
661-532.000-922.000	COMMUNICATIONS	1,599	1,769	3,500	3,000
661-532.000-923.000	NATURAL GAS		296	9,000	9,000
661-532.000-927.000	WATER/SEWER		2,805	6,500	10,000
661-532.000-960.000	INSURANCE	22,577	14,464	36,000	36,000
661-532.000-967.000	LOSS ON ASSETS	1,040	10,573		
661-532.000-970.000	CAPITAL OUTLAY			227,000	344,000
TOTAL APPROPRIATIONS		297,949	799,861	1,072,000	1,200,000
NET OF REVENUES/APPROPRIATIONS - 532.000 - CENTRA		(297,949)	(242,696)	(377,000)	(550,000)

Internal Service Funds

Public Works – Motor Pool (Continued)

Dept 904.000 - DEPRECIATION				
APPROPRIATIONS				
661-904.000-968.000 DEPRECIATION	216,132	194,845	250,000	225,000
TOTAL APPROPRIATIONS	216,132	194,845	250,000	225,000
NET OF REVENUES/APPROPRIATIONS - 904.000 - DEPREC	(216,132)	(194,845)	(250,000)	(225,000)
ESTIMATED REVENUES - FUND 661	597,197	719,172	1,095,000	1,200,000
APPROPRIATIONS - FUND 661	514,081	994,706	1,472,000	1,425,000
NET OF REVENUES/APPROPRIATIONS - FUND 661	83,116	(275,534)	(377,000)	(225,000)
BEGINNING FUND BALANCE	518,633	601,749	326,214	
ENDING FUND BALANCE	601,749	326,215	(50,786)	



Fiduciary Funds Approved by Other Governing Bodies

Fiduciary funds are used to account for resources held for the benefit of parties outside of the City of Alma. Fiduciary funds are not reflected in the city's government-wide financial statements because the resources held in those funds are not available for the general use of the City of Alma, nor are they approved by the city commission. Fiduciary funds include the Gratiot Community Airport Authority, the Rural Urban Fire Board, the Alma District Rescue Authority, Public Safety Employees' Benefit Fund, Tax Collection Fund, and Parks Project Fund.

Gratiot Airport Authority

Gratiot Community Airport Authority operates the only public airport in Gratiot County. Under MCL 259.621, et. Seq. an agreement to establish the Gratiot Community Airport Authority was entered into on February 18, 2009 and amended on January 30, 2012. The agreement is between the County of Gratiot, City of Alma, City of St. Louis, City of Ithaca, Township of Pine River and Township of Arcada. The Authority is operated by a six-person board, one member from each member municipality.

Operational funds are contributed in part by each member municipality. The Authority Agreement provides for each member municipality to contribute to the Authority with Gratiot County and the City of Alma contributing additional funds required in equal percentages. The Authority Board is responsible for preparing and adopting a budget including the appropriations required from each member municipality.

The member municipalities conveyed title to the lands used as the Airport to the Authority. Any lands obtained hereafter shall be owned by the Authority. The City of Alma's equity interest in the Authority's operating reserve totaling \$764,306 is recorded within the governmental activities column of the entity-wide statement of net position as of June 30, 2023.

As of December 31, 2023, the fiduciary responsibilities for the Airport have been handed over to Gratiot County, including the transfer of all assets previously held by the City of Alma.

Rural Urban Fire Board

The Rural Urban Fire Board was created through Public Act 35 of 1951, as amended and Public Act 8, as amended. The agreement is made among the City of Alma, the Township of Arcada, the Township of Sumner, the Township of Seville and the Township of Pine River. The Board consists of seven voting members, including the Supervisor of each of the Townships, the City Manager of Alma and two other individuals appointed by Alma's City Commission. The primary purpose of the Rural Urban Fire Board is to provide fire protection services to its members.

Fiduciary Funds Approved by Other Governing Bodies

Rural Urban Fire Board (Continued)

The Board approves an annual budget and within the financial constraints of that budget and the authority granted by the agreement, the Department is managed by Alma according to laws, rules and regulations applicable to Alma as a municipal corporation. The employees of the Rural Urban Fire Department are considered employees of City of Alma. The City of Alma's equity interest in the Rural Urban Fire Board's operating reserve totaling \$821,725 is recorded within the governmental activities column of the entity-wide statement of net position as of June 30, 2023.

The annual approved budget for the Rural Urban Fire Board can be found on the City of Alma's website.

Alma Rescue District

The Rescue Authority Fund is used to record activity related to providing rescue services to the Townships of Arcada, Pine River, Seville, and Sumner. The City of Alma oversees the management and financial responsibilities of the Rescue Authority, however, the City does not participate in the rescue services, nor does it have any financial investment in the authority.

The annual approved budget for the Alma District Rescue can be found on the City of Alma's website.

Public Safety Employees Benefit Fund

Per the Code of Ordinances of the City of Alma, the city shall oversee a designated fund established by this division known as the police and firefighter's benefit fund. The purpose of this fund shall be to assist police officers or firefighters who have suffered total disability or are the dependents of those who have been killed in the line of duty while employed with the police or fire department of the city. This division shall be administered by a board of six trustees, which shall include the chief of police, the fire chief, an administrative officer of the city appointed by the city manager, and three citizens not employees of the city appointed by the city commission for terms of three years each. Benefits from the fund shall be payable to police officers or fire fighters or their dependents as the case may be in the event of death or injury resulting in total permanent disablement, in accordance with the size of the fund upon the date of the death or disability. If the balance in the fund is less than \$200,000, the maximum benefit paid is \$25,000. If the balance in the fund is \$200,000 or greater, the maximum benefit paid is \$30,000. There is also an option for the trustees of the fund to set aside an amount not to exceed \$120,00 as a maximum lifetime benefit payable to the family of the deceased or disabled personnel for the purposes of providing educational assistance for the dependents of the deceased or disabled officer or firefighter.

Fiduciary Funds Approved by Other Governing Bodies

Public Safety Employees Benefit Fund (Continued)

The only activity in this account are occasional private donations and investment income. Therefore, no formal budget is adopted for this fund.

Tax Collection Fund

The Tax Collection Fund is used to collect and distribute State of Michigan, Gratiot County, Alma Public Schools, City of Alma, and Gratiot Isabella Regional Educational School District property tax monies and payments in lieu of taxes collected from subsidized housing units within the City limits. These are recorded as liabilities when the cash is received. There are no expenditures for this account. The only revenue in the account is the interest generated on the tax collection bank account, which is transferred to the general fund each year to offset the cost of collecting the taxes. Therefore, there is no formal budget adopted for this fund.

Parks Project Fund

The Parks Project Fund accounts for amounts on hand related to various parks and recreation projects administered by a third party. Occasionally, the City will serve as the fiduciary for other organizations within the community for purposes of applying for grants. Such projects include the Alma Disc Golf Club, the Alma Highland Festival and Games, the DREAM Park Fundraising Team, the Scott Sheldon Pavilion and the Fred Meijer Heartland Trail. No taxpayer dollars are allocated to these projects. All monies received through grants or donations are provided to the organizations. Therefore, there is no formal budget adopted for this fund.



City of Alma, Michigan
Budget Resolution
July 1, 2024 through June 30, 2025

WHEREAS, the City Manager has submitted and filed with the City Commission a proposed budget estimating revenue and expenditures for fiscal year 2024 - 2025 on April 9, 2024, as required by Chapter VI, Section 6 of the City Charter and Act 2, Michigan Public Acts of 1968, as amended, and

WHEREAS, the City Commission did give notice of a public hearing to receive citizen comment on the proposed budget on May 14, 2024 at 6:00 p.m., proof of publication is now on file, and which public hearing was duly held pursuant to said notice and in conformity there with.

NOW, THEREFORE, BE IT RESOLVED, the City Commission, after hearing thereon and consideration thereof, does hereby adopt said budget as presented herein.

BE IT FURTHER RESOLVED, the City Commission does hereby levy a tax of 14.2244 mills for general operating purposes, to be raised by a general ad valorem tax upon owners of real and personal property in the City of Alma, by the authority granted, and in accordance with the Michigan Constitution, the General Property Tax Act 206, Michigan Public Acts of 1893, as amended, and Chapter VII, Section 7 of the City Charter,

BE IT FURTHER RESOLVED, the City Commission does hereby levy a tax of .8000 mills for the operation of a Dial-A-Ride transportation system, to be raised by an ad valorem tax upon owners of real and personal property in the City of Alma, as approved by a vote of the people on May 18, 1976,

BE IT FURTHER RESOLVED, the City Commission does hereby levy a tax of .7500 mills to repay bonds issued for the expansion and improvement of Alma Public Library, to be raised by an ad valorem tax upon owners of real and personal property in the City of Alma, as approved by a vote of the people on August 3, 2004,

BE IT FURTHER RESOLVED, the City Commission does hereby levy a tax of 3.5000 mills to defray the cost of street improvements, to be raised by an ad valorem tax upon owners of real and personal property in the City of Alma, as approved by a vote of the people on November 8, 2022,

BE IT FURTHER RESOLVED, the City Commission does hereby levy a tax of 1.9467 mills on all real and personal taxable property within the approved district, to finance the Alma Downtown Development Authority,

BE IT FURTHER RESOLVED, the City Commission does hereby levy a tax of .9874 mills for operation and administration expenses of the Alma Public Library, to be raised by an ad valorem tax upon owners of real and personal property in the City of Alma,

BE IT FURTHER RESOLVED, General Fund budget for fiscal year 2024 - 2025 is approved with the following revenue sources:

Taxes	\$3,126,800
Licenses/Permits/Fees	\$326,900
Intergovernmental Revenue	\$1,682,000
Internal Service Charges	\$611,000
Fines and Forfeitures	\$18,500
Rents	\$20,000
Investment Earnings	\$150,000
Other Revenue	\$114,800
Total General Fund Revenue	\$6,050,000

BE IT FURTHER RESOLVED, General Fund appropriation budget for fiscal year 2024 - 2025 is approved by function and activity as follows:

Community Development Function:	
Economic Development	\$140,200
Downtown Maintenance	\$116,000
Planning & Zoning	\$49,000
Community Safety Function:	
Police	\$2,113,200
Contribution to Fire Board	\$288,000
Public Safety/Inspection Services	\$137,350
Property Maintenance Function:	
Buildings/Grounds Maintenance	\$222,000
Riverside Cemetery	\$298,900
Transportation Function:	
Sidewalks	\$97,500
Non-Act 51 Public Works	\$15,000
Street Lighting	\$210,500
Recreation and Culture Function:	
Recreation and Culture/Parks	\$376,250
Contribution to Alma Public Library	\$100,000
Executive Administration Function:	
City Commission	\$52,000
City Manager	\$185,250
City Clerk	\$130,500
Information Technology	\$136,000
Elections	\$123,500
Human Resources	\$179,200
Engineering	\$218,600
Fiscal Services Function:	
Finance Administration	\$486,500
Assessing	\$374,550
Total General Fund Expenditures	\$6,050,000

BE IT FURTHER RESOLVED, the City Commission approves additional appropriations for fiscal year 2024 - 2025 by fund:

Major Street Fund	\$3,130,000
Local Street Fund	\$708,000
Street Millage Fund	\$3,661,000
Recreation Fund	\$145,000
State Street Plaza	\$120,000
Transit Services	\$1,670,200
Wastewater Utility	\$2,007,000
Water Distribution	\$1,899,500
Refuse Collection	\$835,000

Discretely Presented Component Units

Alma Downtown Development Authority	\$76,500
Alma Public Library	\$858,000

BE IT FURTHER RESOLVED, the City Commission hereby approves capital projects to commence in fiscal year 2024 - 2025:

City Hall Cabling Upgrade	\$30,000
Election Tabulators, Bins, and Printers (3)	\$42,000
City Hall Ceiling Tile Replacement	\$32,000
Police Administration Vehicle	\$50,000
Police Evidence Room Lean Too	\$37,000
Sidewalk Replacement Program (2 years)	\$80,000
Downtown LED Street Light Replacement	\$62,000
Downtown LED Drivers Replacement	\$18,000
Cemetery Plot Layout	\$25,000
Remove Street Light on Heather Lane	\$32,000
Parks Capital Improvements	\$120,000
Pine Avenue Street Reconstruction	\$1,625,000
West Center Street Reconstruction	\$350,000
North State Street Reconstruction	\$275,000
Charles Avenue Street Reconstruction	\$700,000
Moyer Avenue Street Reconstruction	\$700,000
Rosedale Street Reconstruction	\$700,000
Richmond Street Reconstruction	\$700,000
Austin/South River Avenue Reconstruction	\$700,000
Downtown Tree Removal/Replacement	\$60,000
Lift Station Meters	\$7,500
Ferric Chloride Pump Replacements (2)	\$14,000
VFD Replacement	\$15,000
Bisulfite Feed Building	\$6,000
Lift Station #16	\$1,500,000

Pump Control Upgrades	\$5,000
Wastewater Lab Upgrades	\$200,000
Lift Station Roofs	\$165,000
Pine Avenue Sanitary Sewer Main Replacement	\$850,000
Charles Avenue Sanitary Sewer Main Replacement	\$320,000
Moyer Avenue Sanitary Sewer Main Replacement	\$320,000
Rosedale Sanitary Sewer Main Replacement	\$320,000
Richmond Street Sanitary Sewer Main Replacement	\$320,000
Austin/S. River Sanitary Sewer Main Replacement	\$320,000
Pine Avenue Water Main Replacement	\$2,630,000
West Center Water Main Replacement	\$740,000
North State Street Water Main Replacement	\$310,000
Chatterton Water Main Replacement	\$410,000
Charles Avenue Water Main Replacement	\$1,510,000
Moyer Avenue Water Main Replacement	\$780,000
Rosedale Water Main Replacement	\$1,100,000
Richmond Street Water Main Replacement	\$1,310,000
Austin/S. River Water Main Replacement	\$680,000
Elevated Storage Tank Rehabilitation	\$730,000
Elevated Storage Tank Control Building Construction	\$430,000
Meter Replacement Program	\$3,290,000
Lead Service Line Replacements	\$1,040,000
Cemetery Tractor Replacements w/Decks	\$15,000
Leaf Vac Replacement (Unit 202)	\$180,000
Flat Rack Replacement (Unit 282)	\$130,000
72" Zero Turn Replacement	\$19,000

BE IT FURTHER RESOLVED, the City Manager is hereby authorized to make transfers within appropriation functions as established in Michigan Uniform Budgeting and Accounting Act, 1968 Public Act 2, as amended. Transfers between functions may be made by further action of the City Commission.

The foregoing resolution was offered by Commissioner Allman and seconded by Commissioner Harrison.

Yes: Allman, Bare, Harrington, Harrison, Mapes, Pitts, and Wernick.
No: none.
Absent: none.

CERTIFICATE

I, Sara Anderson, Clerk of the City of Alma, do hereby certify that the above resolution is a true and exact copy of a resolution adopted at a regular meeting of the Alma City Commission, held on Tuesday, May 28, 2024, at 6:00 p.m.

Sara Anderson, Alma City Clerk

Capital Improvement Plans

One of the most significant and complex budgeting areas each year is the development and updating of the capital improvement plans for each fund. The capital improvement plans provide a key budgeting roadmap for the purchase of future capital assets. Capital assets are defined by the City of Alma as tangible assets with an initial cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets include items such as property, buildings, equipment, vehicles and infrastructure assets (e.g. streets, bridges, and sidewalks). All capital assets are valued at historical cost or estimated historical cost if actual cost is not available for financial reporting purposes. Donated capital assets are recorded at estimated fair value on the date of donation.

The costs of normal maintenance and repairs that do not add value to the assets or materially extend the assets useful life are not capitalized, regardless of if the amount exceeds the aforementioned \$5,000 threshold.

Depreciation of all exhaustible capital assets used is budgeted for and charged directly to the appropriate fund as an expenditure in the fiscal year purchased for governmental funds (e.g. general fund, streets, parks and recreation). For enterprise funds, internal services funds, and component units, the capital projects are approved by the City Commission in the year purchased but are not directly expended in the operating budget. Instead, when the purchase is made, the capital asset is booked to a balance sheet account and depreciated over its useful life. Only the current year portion of the depreciation of the asset is budgeted for and expended in the current fiscal year budget.

The straight-line depreciation method is used for all depreciable capital assets. Land is not depreciated. The estimated useful lives for capital assets are as follows:

Asset Class	Depreciable Life
Land Improvements	10-20 Years
Buildings	10-40 Years
Equipment	5-20 Years
Vehicles	3-10 Years
Utility Lines and Appurtenances	10-40 Years
Streets and Bridges	25 Years
Sidewalks	50 Years
Library Books	15-20 Years

Each budget year, the Public Services Director creates a five-year Capital Improvement Plan for each department who has regularly planned capital improvement projects. These are reviewed by the Finance Director and City Manager. These plans are updated each year as new information and updated cost projections become available. These plans serve as an important budgeting tool when determining rates, investment maturities, requirements for future bond issuances, and personnel decisions.

Capital Improvement Plans

Parks and Recreation

Recreation & Cultural Services CIP							
CIP for F.Y. 2025						Date:	03/20/24
						Revised:	
Item	2025	2026	2027	2028	2029	2030	Totals
Remove Volleyball pit at Highland Park	10,000						10,000
Reconstruct Riverside Park Riverwalk Overlook		150,000					150,000
New Benches, Grills, and Tables	50,000	30,000	25,000				105,000
Wright Park Monument Tuckpoint		30,000					30,000
Replace Broken Riverwalk Street Lights	8,000						8,000
Improvements to Amphitheater at Highland Park	10,000						10,000
Replace Basketball Hoop at Highland Park	3,500						3,500
Resurface Basketball Court at Holiday Park	5,000						5,000
Convert Tennis Court Court to Pickleball at Holiday Park	14,000						14,000
Reconstruct River Overlook at Conservation Park			75,000				75,000
Replace Roof on Pavillion at King Park		25,000					25,000
Add cover for Pavillion at Riverside Park		20,000					20,000
Add electricity to Pavillion at Riverside Park		25,000					25,000
Expansion and resurface Basketball Court at King Park		11,000					11,000
Replace park lights with LED lights			10,000	10,000	10,000	10,000	40,000
New Pavillion at Holiday Park							0
Reconstruct Conservation Park Parking Lot				235,000			
Replace Euclid bathroom toilets, sinks, and plumbing	12,500						
							0
							0
TOTALS (F.Y.2025 Budget)	113,000	291,000	110,000	245,000	10,000	10,000	531,500

Public Services

Public Services CIP							
CIP for F.Y. 2025						Date:	03/21/24
						Revised:	
Item	2025	2026	2027	2028	2029	2030	Totals
Public Works Generator	0	75,000	0	0	0	0	75,000
Cemetery Plot Layout Survey	0	25,000	0	0	0	0	25,000
Public Works Equipment Replacement	344,000	255,000	315,000	250,000	230,000	250,000	1,644,000
Cemetery Culumbarium	85,000	0	0	0	0	0	85,000
							0
							0
							0
							0
							0
							0
							0
TOTALS (F.Y. 2025 Budget)	429,000	355,000	315,000	250,000	230,000	250,000	1,829,000
TOTALS (F.Y. 2025 Budget)						0	0
COMPARISON						250,000	1,829,000

Capital Improvement Plans

Public Services – Equipment Replacement

Public Works Equipment Replacement List		
Updated 4/10/2024		
Fiscal Year	Equipment Description	Estimated Cost
2023-2024	Cemetery Tractors w/Decks	\$ 24,000
	BobcatL28 w/attachments	\$ 60,000
	*Flat Rack (216)	\$ 125,000
	72" Zero Turn Mower	\$ 18,000
Total		\$ 227,000

2024-2025	Cemetery Tractors w/Decks	\$ 15,000
	72" Zero Turn Mower	\$ 19,000
	*Flat Rack (282)	\$ 130,000
	Leaf Vac (202)	\$ 180,000
Total		\$ 344,000

2025-2026	Cemetery Tractors w/Decks	\$ 25,000
	72" Zero Turn Mower	\$ 20,000
	*Flat Rack (283)	\$ 135,000
	Leaf Vac (200)	\$ 110,000
Total		\$ 290,000

2026-2027	Cemetery Tractors w/o Decks	\$ 21,000
	High Ranger (223, 224)	\$ 200,000
Total		\$ 221,000

2027-2028	Cemetery Tractors w/Decks	\$ 26,000
	F-150 (Unit 28)	\$ 50,000
	Dump Box and 646, Plow Unit 656	\$ 100,000
	Unit 26 & Unit 31 V-Plows	\$ 20,000
Total		\$ 196,000

*Flat Racks are in need of replacement due to changing stronger emissions regulations in 2027, truck costs will rise significantly after 2027

Capital Improvement Plans

Property Maintenance

Property Maintenance							
CIP for F.Y. 2025						Date:	03/31/24
						Revised:	
Item	2025	2026	2027	2028	2029	2030	Totals
Municipal Bldg. Ceiling Tile Replacement	35,000						35,000
							0
State St. Plaza Tuckpoint & Paint		8,500	18,500				27,000
							0
City Hall Generator Replacement		50,000					50,000
City Hall Roof Replacement					110,000		
							0
TOTALS (F.Y. 2025 Budget)	35,000	58,500	18,500	0	110,000	0	112,000

Transportation

Proposed CIPs for (2024-25) F.Y. 2025 Transportation

*as listed in 4/4/2024

Item	2025	2026	2027	2028	2029	2030	Totals
Pine Ave Reconstruction Project	1,750,000						1,750,000
Sharrar-Wheeler Alley Upgrade		45,000					45,000
Street Rehab Programs (Major) (Charles (2025) & Riverside)	755,000	716,700	429,000				1,900,700
Street Rehab Programs	1,700,000	423,400			298,000	514,800	2,936,200
Center Street & N. State Street Watermain Replacement (2026)	-	625,000					
Added Crack Seal & Seal Coat Millage	125,000						
Sidewalk Projects	80,000	31,000	230,000	65,000		174,000	580,000
Traffic Control Devices Replacement Program	6,500	6,500	6,500	6,500	6,500	6,500	39,000
Seal Coat Streets	40,300	54,960	56,000	51,900	50,000	55,000	308,160
Asphalt Road Patches	-	-	-	-	-	-	-
Crack Seal (Local)	40,000	40,000	40,000	40,000	20,000	20,000	200,000
Crack Seal-Seal Coat (Major)	75,000						75,000
							-
							-
Totals	4,571,800	1,942,560	761,500	163,400	374,500	770,300	7,834,060

Capital Improvement Plans

Wastewater

Wastewater Utility Fund						
CIP for F.Y. 2025					Date: 3/18/2024	
					Revised: 4/5/2024	
Item	2025	2026	2027	2028	2029	Totals
Lift Station 11-12 Generator (Pine River Twp.)	0	65,000	0	0	0	65,000
Pine Avenue Sanitary Sewer	675,000	0	0	0	0	675,000
Lift Station Meters	7,500	0	0	0	0	7,500
VFD Replacements	15,000	0	0	10,000	0	25,000
Ferric Chloride Pump Replacements (2)	14,000	0	0	0	0	14,000
Lift Station #5 Generator	0	40,000	0	0	0	40,000
Lift Station Roofs	165,000	0	0	0	0	165,000
Wastewater Lab Upgrades	200,000	0	0	0	0	200,000
Biosolids Dewatering System	0	0	400,000	0	0	400,000
Sludge Storage Tank & Building	0	0	850,000	0	0	850,000
Security Upgrades	85,000	0	0	0	0	85,000
Bisulfite Feed Building	6,000	0	0	0	0	6,000
Degritter Unit T-Cup	0	0	1,000,000	0	0	1,000,000
SCADA System	0	0	1,100,000	0	0	1,100,000
Lift Station #16	1,500,000	0	0	0	0	1,500,000
Plant Blower Replacements	0	675,000	0	0	0	675,000
Pump Controls Upgrades	5,000	0	4,000	0	0	9,000
Lift Stations #6, & #14 Pump Replacements	0	22,000	0	0	0	22,000
Asphalt Drives & Prk'g Lot	0	0	95,000	0	0	95,000
	0	0	0	0	0	0
Pine River Township Controls	5,000	0	0	0	0	5,000
Continuous Wasting Equipment	0	35,000	0	0	0	35,000
	0	0	0	0	0	0
Masonry Baffle Walls	0	110,000	0	0	0	110,000
Lab Work Surfaces and Cabinet Replacements	200,000	0	0	0	0	200,000
Environmix Carbonaceous Material Capture & Ttm.	0	0	1,200,000	0	0	1,200,000
Richmond Street Sanitary Sewer	245,000	0	0	0	0	245,000
Moyer Avenue Sanitary	238,000	0	0	0	0	238,000
Charles Avenue Sanitary	275,000	0	0	0	0	275,000
Austin/S. River Avenue	124,000	0	0	0	0	124,000
Rosedale Street (F.Y. 2029)	215,000	0	0	0	0	215,000
Clarifier Replacements	0	0	4,000,000		0	4,000,000
Tertiary Filtration	0	0	0	1,000,000	0	1,000,000
Replace Vega Flow Meters in Lift Stations *(\$10,500 cost is to be divided 3 ways between Alma, Arcada, & Pine River Twp.	0	5,000	0	0	0	5,000
**Wet Well Bar Screeners		1,000,000				
TOTALS (F.Y.2024 Budget)	3,974,500	1,952,000	8,649,000	1,010,000	0	14,585,500

Capital Improvement Plans

Water Distribution

Water Distribution Utility						
CIP for F.Y. 2024						Date: 04/27/24
						Revision:
Item	2025	2026	2027	2028	2029	Totals
**West Center Water Main	280,000	0	0	0	0	280,000
**North State Street Watermain (<i>Superior south to mid-block</i>)	350,000	0	0	0	0	350,000
**Meter Radios and Reading Equipment	1,100,000	0	0	0	0	1,100,000
**Water Meter Replacements	1,500,000	0	0	0	0	1,500,000
**Elevated Tank Repainting	500,000	0	0	0	0	500,000
**Cathodic Protection for Elevated Tank	30,000	0	0	0	0	30,000
**Water Tank Overflow/Vent Safety Screen Inspection & Upgrades	15,000					15,000
**Water Tower Control Building w/Generator	100,000					100,000
**Chatterton Watermain	80,000					80,000
**Pine Avenue Water	500,000	0	0	0	0	500,000
**Watermain Replacements (<i>Street Milage Projects</i>)	269,500	175,800	325,400	52,500	125,400	948,600
Watermain Abandonment	62,000	20,000	20,000	20,000	20,000	142,000
Watermain Interconnections	6,000	6,000	6,000	6,000	6,000	30,000
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
TOTALS (F.Y.2024 Budget)	4,792,500	201,800	351,400	78,500	151,400	5,575,600

Debt Service Obligations

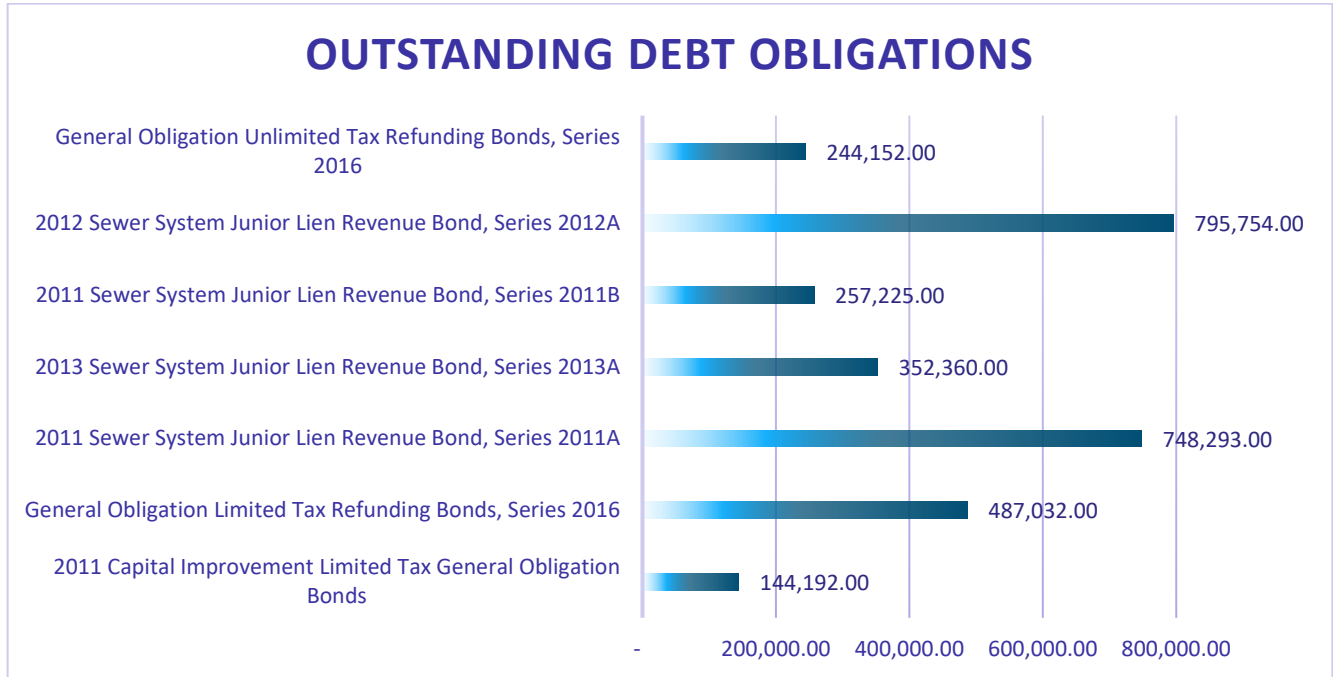
The most significant component of long-term debt obligations for the City of Alma is outstanding bond payments. As of the end of fiscal year 2024, the City does not have any outstanding debt obligations for any governmental funds, including the general fund. There are five outstanding bonds exclusively for the Wastewater Fund, one outstanding bond that is split between the Water Distribution and Wastewater Funds, and one outstanding bond for the Alma Public Library. These bonds have maturity dates ranging from FY 2025 through FY 2033. Annual interest payments on the outstanding bond debt are budgeted for in the respective funds operating budgets. Principal payments are not budgeted for as they are shown as a liability and deferred outflow on the Statement of Net Position each year and are not a budgeted expenditure item. Bond payments for Water and Wastewater are paid through monies collected on the readiness to serve base rates on utility bills. Bond payments for the Library are paid through a voted debt millage on the summer property taxes.

Debt Repayment Schedule

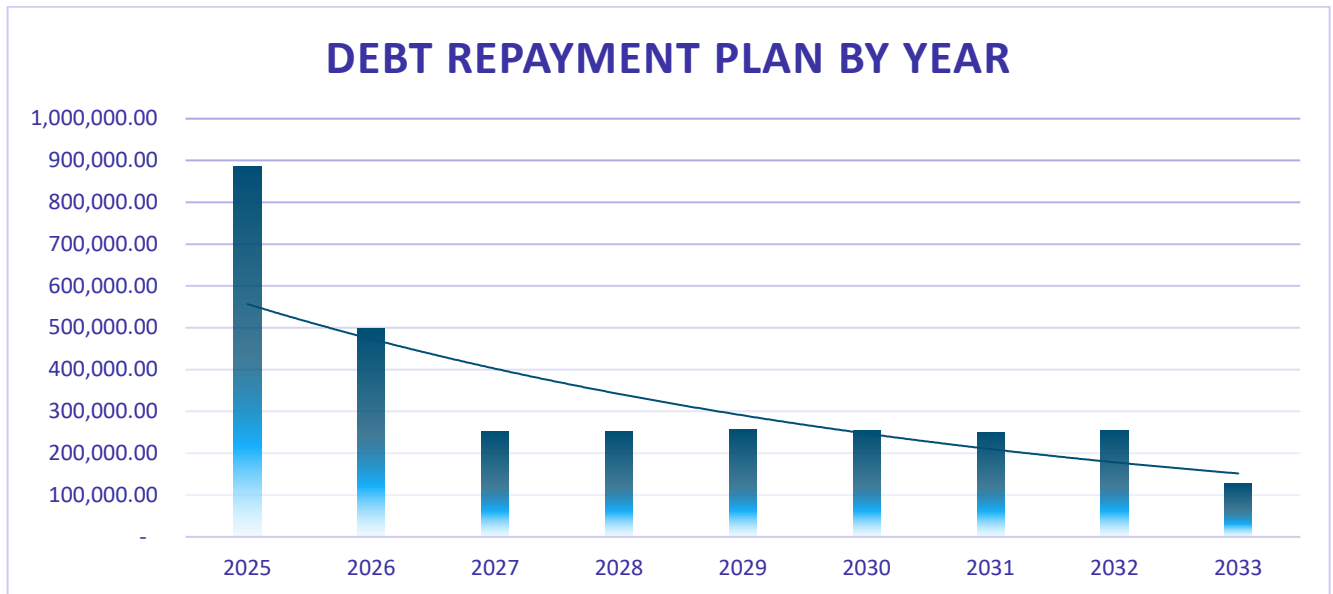
City of Alma									
Debt Service Summary									
For Budget Year FY 2025 and Beyond									
Debt Obligations									
Principal	2025	2026	2027	2028	2029	2030	2031	2032	2033
2011 Capital Improvement Limited Tax General Obligation Bonds	65,000.00	70,000.00	-	-	-	-	-	-	-
General Obligation Limited Tax Refunding Bonds, Series 2016	310,000.00	165,000.00	-	-	-	-	-	-	-
2011 Sewer System Junior Lien Revenue Bond, Series 2011A	75,000.00	80,000.00	80,000.00	80,000.00	85,000.00	90,000.00	90,000.00	90,451.00	-
2013 Sewer System Junior Lien Revenue Bond, Series 2013A	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	39,960.00
2011 Sewer System Junior Lien Revenue Bond, Series 2011B	25,000.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	30,000.00	34,981.00	-
2012 Sewer System Junior Lien Revenue Bond, Series 2012A	70,000.00	75,000.00	75,000.00	75,000.00	80,000.00	80,000.00	80,000.00	85,000.00	85,000.00
General Obligation Unlimited Tax Refunding Bonds, Series 2016	240,000.00	-	-	-	-	-	-	-	-
Total Annual Principal Payments	820,000.00	450,000.00	215,000.00	220,000.00	230,000.00	235,000.00	235,000.00	245,432.00	124,960.00
Interest									
2011 Capital Improvement Limited Tax General Obligation Bonds	6,042.00	3,150.00	-	-	-	-	-	-	-
General Obligation Limited Tax Refunding Bonds, Series 2016	8,930.00	3,102.00	-	-	-	-	-	-	-
2011 Sewer System Junior Lien Revenue Bond, Series 2011A	16,762.00	14,886.00	12,886.00	10,886.00	8,886.00	6,762.00	4,512.00	2,262.00	-
2013 Sewer System Junior Lien Revenue Bond, Series 2013A	6,400.00	5,700.00	5,000.00	4,300.00	3,600.00	2,900.00	2,200.00	1,500.00	800.00
2011 Sewer System Junior Lien Revenue Bond, Series 2011B	5,750.00	5,124.00	4,500.00	3,874.00	3,124.00	2,374.00	1,624.00	874.00	-
2012 Sewer System Junior Lien Revenue Bond, Series 2012A	17,626.00	15,876.00	14,000.00	12,126.00	10,250.00	8,250.00	6,250.00	4,250.00	2,126.00
General Obligation Unlimited Tax Refunding Bonds, Series 2016	4,152.00	-	-	-	-	-	-	-	-
Total Annual Interest Payments	65,662.00	47,838.00	36,386.00	31,186.00	25,860.00	20,286.00	14,586.00	8,886.00	2,926.00
Total Payment									
2011 Capital Improvement Limited Tax General Obligation Bonds	71,042.00	73,150.00	-	-	-	-	-	-	-
General Obligation Limited Tax Refunding Bonds, Series 2016	318,930.00	168,102.00	-	-	-	-	-	-	-
2011 Sewer System Junior Lien Revenue Bond, Series 2011A	91,762.00	94,886.00	92,886.00	90,886.00	93,886.00	96,762.00	94,512.00	92,713.00	-
2013 Sewer System Junior Lien Revenue Bond, Series 2013A	41,400.00	40,700.00	40,000.00	39,300.00	38,600.00	37,900.00	37,200.00	36,500.00	40,760.00
2011 Sewer System Junior Lien Revenue Bond, Series 2011B	30,750.00	30,124.00	29,500.00	33,874.00	33,124.00	32,374.00	31,624.00	35,855.00	-
2012 Sewer System Junior Lien Revenue Bond, Series 2012A	87,626.00	90,876.00	89,000.00	87,126.00	90,250.00	88,250.00	86,250.00	89,250.00	87,126.00
General Obligation Unlimited Tax Refunding Bonds, Series 2016	244,152.00	-	-	-	-	-	-	-	-
Total Annual Debt Payment	885,662.00	497,838.00	251,386.00	251,186.00	255,860.00	255,286.00	249,586.00	254,318.00	127,886.00
Debt Obligation by Fund									
Alma Public Library (Fund 510) Debt Obligation	244,152.00	-	-	-	-	-	-	-	-
Water Distribution (Fund 591) Debt Obligation	184,979.40	97,499.16	-	-	-	-	-	-	-
Wastewater (Fund 590) Debt Obligation	456,530.60	400,338.84	251,386.00	251,186.00	255,860.00	255,286.00	249,586.00	254,318.00	127,886.00
Total City-wide Debt Obligation	885,662.00	497,838.00	251,386.00	251,186.00	255,860.00	255,286.00	249,586.00	254,318.00	127,886.00

Debt Service Obligations

Outstanding Debt Obligations by Bond

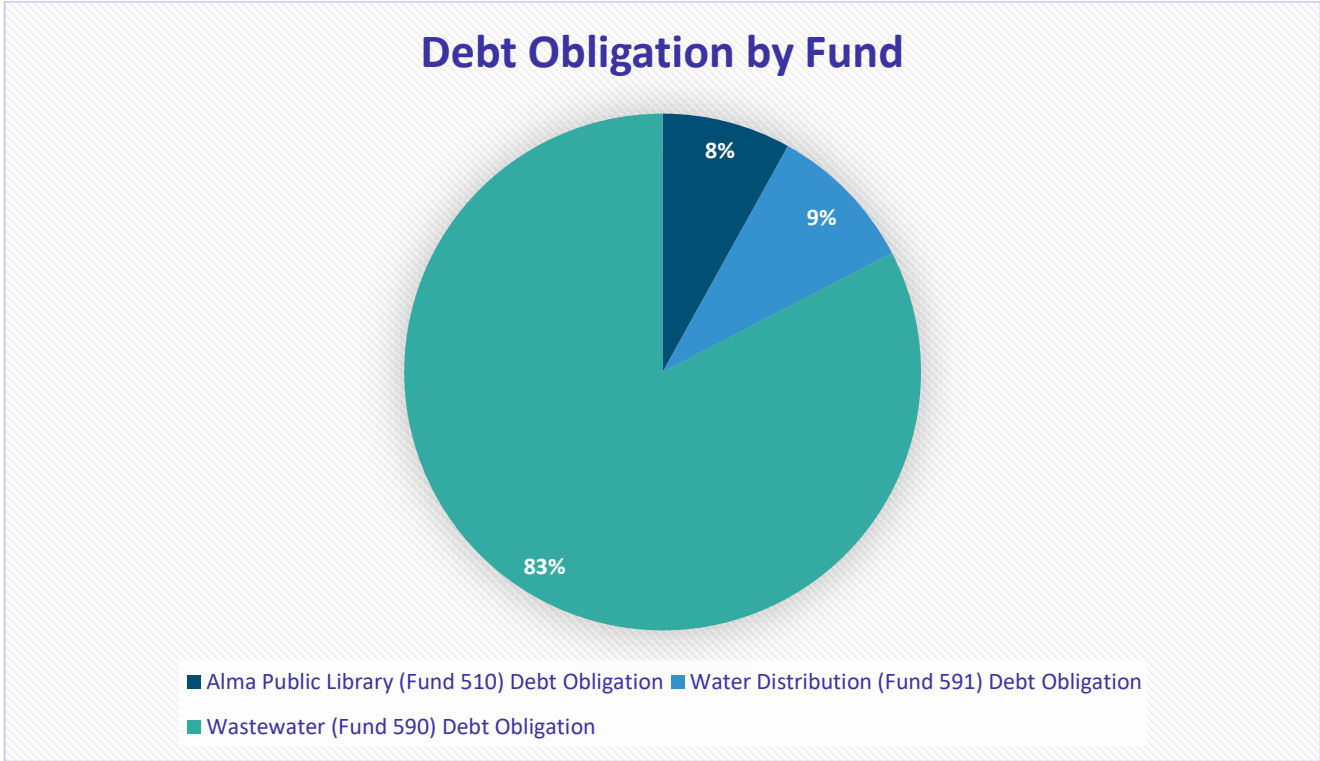


Debt Repayment Plan by Year



Debt Service Obligations

Outstanding Debt Oligation by Fund



Alma Public Library (Fund 510) Debt Obligation	244,152.00
Water Distribution (Fund 591) Debt Obligation	282,478.56
Wastewater (Fund 590) Debt Obligation	2,502,377.44