CITY OF YPSILANTI
REGULAR COUNCIL MEETING
Thursday, December 12, 2024 @ 7:15 PM
Council Chambers
One South Huron, Ypsilanti, MI 48197
Launch Meeting - Zoom

I. CALL TO ORDER

II. ROLL CALL

III. AGENDA APPROVAL

IV. PUBLIC COMMENT (3 MINUTES)

V. RESOLUTIONS/MOTIONS/DISCUSSIONS

A. Approving the minutes of October 10, 2024

B. Budget Update

- Review of Quarter 1
- Practices for quarterly revenue projection

C. Discussion regarding plans for public communication about the budget

D. Discussion regarding budget stabilization fund target level

VI. PUBLIC COMMENT (3 MINUTES)

VII. ADJOURNMENT

MINUTES
FINANCE COMMITTEE MEETING
7:15 PM - Thursday, October 10, 2024
Council Chambers
One South Huron, Ypsilanti, MI 48197

I. CALL TO ORDER
The meeting was called to order at 7:15 pm

II. ROLL CALL
PRESENT: Mayor Brown, Council Member King, Council Member McLean, Finance Director Basabica, City Manager Hellenga

ABSENT: City Clerk Boudreau

III. PLEDGE OF ALLEGIANCE

A. I pledge allegiance to the flag, of the United States of America, and to the Republic for which it stands, one nation, under God, indivisible, with liberty and justice for all.

IV. AGENDA APPROVAL
Council Member McLean moved, seconded by Council Member King to approve the agenda as submitted.
On a voice vote, the motion carried, and the agenda was approved.

V. PUBLIC COMMENT (3 MINUTES)
None

VI. RESOLUTIONS/MOTIONS/DISCUSSIONS

A. Approving the minutes of the May 9, 2024 Meeting
City Manager Hellenga moved, seconded by Council Member McLean to approve the May 9, 2024 minutes.
On a voice vote, the motion carried, and the agenda was approved.

B. Presentation of the closing of the unaudited FY 23-24

C. Strategic Planning Discussion

D. Photo contest for use in future budgets and annual financials.

VII. PUBLIC COMMENT (3 MINUTES)
None

VIII. ADJOURNMENT
The meeting adjourned at 8:27 pm

City of Ypsilanti

FINANCE
DEPARTMENT

MEMO

To: Andrew Hellenga, City Manager

From: Rheagan Basabica, Finance Director/Treasurer

Date: 11/20/2024

Subject: 1st QTR Budget Update

The purpose of this memo is to provide an update on the 1st QTR Budget from July 1 to September 30, 2024. Meetings were conducted with the department heads regarding key financial metrics, major variances with proposed adjustments.

Here are recommendations by each department

Building and Economic Development

1. Increase Building, Electrical and Heating permits which are now higher than projected
2. Property Abatement fees will be researched and adjustments will be proposed on the next budget meeting
3. Director Salary to be split 1/3 each for Building, Ordinance and Planning
4. One more vehicle proposed to be added to the department's fleet from six to seven vehicles

Clerk

1. Allocate Clerk-Finance Generalist to 50% Clerk and 50% Finance department instead of 100% cost to the clerk only. This will give us a more accurate cost of each department
2. Move Part-time wages to contractual service for election workers.
3. Move part of Office Supplies to Operating Supplies

Fire

1. One vacant fire fighter
2. Increase motorpool charges by $150K in future years to cover Engine replacements

HR

1. Move Medical Service for cancer screening to Fire department so we can get reimbursement thru PA 289 charges for services
2. Authority was given for account 101-290-07 for credit card rewards to be used for Employee retention activities

Police

1. Open positions 1 records clerk, 2 Lt, 1 Sgt and 11 Police officers

Proposed Budget Adjustments

Department	Building and Economic Development				
From	Account Name	Amount	To	Account Name	Amount
101-4-3710-461-00	Building Permit	$160K			$200K
101-4-3710-461-01	Electrical Permit	$32K			$60K
101-4-3710-461-02	Heating Permit	$45K			$55K

Department	Clerk				
From	Account Name	Amount	To	Account Name	Amount
101-7-2621-707-00	Part-Time Wages	$80,000	101-7-2621-818-00	Contractual Service	$80,0000
101-7-2621-728-00	Office Supplies		101-7-2621-757-00	Operating Supplies	

Department	HR				
From	Account Name	Amount	To	Account Name	Amount
101-7-2700-835-00	Medical Service	$7,360	101-7-3380-835-00	Medical Service	$7,360

Revenues Fees/Fines

Category	**Amount**
Events	9738
Planning	11569
Building	389318
Code	125
DPW	11450
Clerk	65704
AHB	38,333
Parking	131707
Parks	5250
Total	**663194**

101-GENERAL FUND
SPECIAL EVENTS

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-4420-676-00 SPECIAL EVENTS ADMIN FEE	463	1,000	343	1,000	1,000	1,000
101-4-4420-676-03 SPECIAL EVENTS APP & UTILITIES	12,781	10,000	8,895	10,000	10,000	10,000
101-4-4420-676-04 SPECIAL EVENTS - DPW	3,025	1,000	0	3,025	1,000	1,000
101-4-4420-676-05 PUB PKING LOT/SPACE RENTAL	2,751	1,000	500	2,751	1,000	1,000
101-4-4420-676-06 STREET CLOSURE FEE	0	0	0	0	3,750	3,750
TOTAL REVENUES	19,019	13,000	9,738	16,776	16,750	16,750

4-4420-676-05PUB PKING LOT/SPACE RENTALPERMANENT NOTES:
RICE STREET PARKING LOT RENTAL HERITAGE FESTIVAL/BOY SCOUTS

REVENUE- SPECIAL EVENTS	19,019	13,000	9,738	16,776	16,750	16,750
EXPENDITURES						
EXPENDITURES						
101-7-4420-706-00 PERMANENT WAGES - SALARIES	14,115	23,902	21,931	11,269	36,750	38,588
101-7-4420-706-02 VACANCY CREDIT	0	0	0	0	(1,654)	(1,736)
101-7-4420-706-07 POLICE SPECIAL EVENT WAGES	2,770	0	0	2,770	0	0
101-7-4420-707-00 TEMPORARY WAGES	0	0	18	0	0	0
101-7-4420-709-00 OVERTIME	9,608	6,061	4,047	6,892	0	0
101-7-4420-709-01 MISC 0/T-SPECIAL EVENTS	0	0	0	0	0	0
101-7-4420-709-07 YPD SPECIAL EVENTS	2,663	0	0	2,663	0	0
101-7-4420-714-02 WORKERS COMPENSATION	0	458	0	458	735	772
101-7-4420-714-05 SOCIAL SECURITY & MEDICARE	1,720	1,753	1,305	1,753	2,811	2,952
101-7-4420-714-07 EE SHARE - HEALTH CARE PREMIUM	0	(515)	0	(515)	0	0
101-7-4420-714-08 HEALTH CARE COSTS - BLUE CROSS	1,917	5,281	883	5,281	0	0
101-7-4420-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-4420-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-4420-714-12 BASIC FEES	0	0	0	0	0	0
101-7-4420-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-4420-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-4420-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-4420-714-16 HEALTH CARE WAIVERS	0	455	0	455	135	135
101-7-4420-714-17 DENTAL	55	310	10	310	387	399
101-7-4420-714-18 OPTICAL	17	31	3	31	36	37
101-7-4420-714-19 LIFE INSURANCE	55	145	37	145	149	154
101-7-4420-714-22 LONG TERM DISABILITY	0	37	0	37	26	28
101-7-4420-714-23 PHONE	0	0	80	0	0	0
101-7-4420-714-24 HEALTH CARE SAVINGS PLAN	0	514	0	514	634	634
101-7-4420-714-25 SIGNING BONUS	0	0	0	0	0	0
101-7-4420-714-27 MERIT INCREASE-NON UNION	0	0	0	0	0	0

101-GENERAL FUND
PLANNING-DEVELOP ADMIN

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-7210-477-00 HDC APPLICATIONS	9,042	6,500	3,308	8,457	6,500	6,500
101-4-7210-589-04 CONTRIBUTION FRM YCVB	0	0	0	0	0	0
101-4-7210-607-01 SITE PLAN, REZONING, APPEAL	4,280	13,000	8,261	30,332	20,000	20,000
101-4-7210-607-02 IFT OPRA COM REHAB PA328 APPLI	0	1,000	0	1,000	1,000	1,000
101-4-7210-676-05 COST REIMBURSEMENT - PLANNING	39,126	58,000	0	58,000	58,000	58,000
TOTAL REVENUES	52,448	78,500	11,569	97,789	85,500	85,500
REVENUE- PLANNING-DEVELOP ADMIN	52,448	78,500	11,569	97,789	85,500	85,500
EXPENDITURES						
EXPENDITURES						
101-7-7210-706-00 PERMANENT WAGES - SALARIES	300,132	269,520	153,934	308,954	323,043	339,195
101-7-7210-706-01 SALARY- DDA STIPEND	12,051	19,000	440	49,920	21,840	22,932
101-7-7210-706-02 VACANCY CREDIT	0	0	0	0	(14,537)	(15,264)
101-7-7210-706-10 PART- TIME WAGES	0	0	0	0	0	0
101-7-7210-707-00 PART-TIME WAGES	0	0	0	0	0	0
101-7-7210-709-00 OVERTIME	0	0	0	0	0	0
101-7-7210-714-02 WORKERS COMPENSATION	5,164	6,389	3,632	6,389	6,461	6,784
101-7-7210-714-03 DEFERRED COMP MATCH	0	0	0	0	0	0
101-7-7210-714-05 SOCIAL SECURITY & MEDICARE	24,995	24,439	7,898	24,439	24,713	25,948
101-7-7210-714-06 SELF INSURED HEALTHCARE TAX	0	0	0	0	0	0
101-7-7210-714-07 EE SHARE - HEALTH CARE PREMIUM	(6,745)	(3,075)	(3,177)	(3,075)	(9,032)	(9,574)
101-7-7210-714-08 HEALTH CARE COSTS - BLUE CROSS	45,948	37,659	19,324	37,659	75,264	79,780
101-7-7210-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-7210-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-7210-714-12 BASIC FEES	0	0	0	0	0	0
101-7-7210-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-7210-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-7210-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-7210-714-16 HEALTH CARE WAIVERS	6,000	5,000	0	5,000	11,667	11,667
101-7-7210-714-17 DENTAL	5,898	4,051	1,151	4,051	8,930	9,198
101-7-7210-714-18 OPTICAL	577	490	40	490	1,138	1,172
101-7-7210-714-19 LIFE INSURANCE	2,050	1,447	1,126	1,447	1,490	1,535
101-7-7210-714-22 LONG TERM DISABILITY	0	906	0	906	474	497
101-7-7210-714-23 TELEPHONE REIMBURSEMENT	1,920	1,920	880	1,920	2,600	2,600
101-7-7210-714-24 HEALTH CARE SAVINGS PLAN	10,200	7,200	4,400	7,200	11,100	11,100
101-7-7210-714-25 SIGNING BONUS	0	0	0	0	0	0
101-7-7210-714-27 MERIT INCREASE-NON UNION	0	0	0	0	0	0
101-7-7210-714-28 ANNUAL REQ CONT PENSION-MERS	2,476	3,087	2,618	3,087	20,370	21,502
101-7-7210-714-30 HSA CONTRIBUTION	16,500	16,960	495	16,960	17,000	17,000

101-GENERAL FUND
BUILDING INPECTION

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-3710-461-00 BUILDING PERMITS	512,697	260,000	144,165	472,819	160,000	160,000
101-4-3710-461-01 ELECTRICAL PERMITS	86,904	32,000	59,434	82,524	32,000	32,000
101-4-3710-461-02 HEATING PERMITS	130,244	45,000	61,894	122,834	45,000	45,000
101-4-3710-461-03 PLUMBING PERMITS	75,064	29,000	19,525	70,414	29,000	29,000
101-4-3710-461-04 NEW BUSINESS LICENSES	4,030	30,000	1,601	30,000	15,000	15,000
101-4-3710-461-05 SIGN PERMITS	5,006	3,000	2,498	4,100	3,000	3,000
101-4-3710-461-08 CERTIFICATION OF COMPLIANCE	354,982	240,000	100,202	296,066	240,000	240,000
101-4-3710-461-09 VACANT/DANGEROUS BLDG INSPECT.	15,516	7,500	0	7,500	7,500	7,500
101-4-3710-461-10 VACANT/DANGER BLDG DEMO	0	0	0	0	0	0
101-4-3710-461-11 BUSINESS INSPECTIONS	1,939	5,000	0	5,000	5,000	5,000
TOTAL REVENUES	1,186,381	651,500	389,318	1,091,257	536,500	536,500

4-3710-461-00BUILDING PERMITS PERMANENT NOTES:
Increase for 2022/23 for Clark road project. need to carry over $100,000 for 2023/24

4-3710-461-10VACANT/DANGER BLDG DEMO PERMANENT NOTES:
Adding Line Item for Demo of Dangerous Building Income (charge back from taxes)

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUE- BUILDING INPECTION	1,186,381	651,500	389,318	1,091,257	536,500	536,500
EXPENDITURES						
EXPENDITURES						
101-7-3710-706-00 PERMANENT WAGES - SALARIES	136,769	301,462	77,860	160,539	227,384	239,049
101-7-3710-706-01 STIPEND	0	0	0	0	0	0
101-7-3710-706-02 VACANCY CREDIT	0	0	0	0	(10,232)	(10,757)
101-7-3710-706-10 PART TIME WAGES	0	0	0	0	0	0
101-7-3710-707-00 PART-TIME WAGES	25,874	39,157	0	31,049	0	0
101-7-3710-714-02 WORKERS COMPENSATION	3,996	5,631	2,398	5,631	4,548	4,781
101-7-3710-714-05 SOCIAL SECURITY & MEDICARE	9,920	21,538	2,923	21,538	17,395	18,287
101-7-3710-714-06 SELF INSURED HEALTHCARE TAX	0	0	0	0	0	0
101-7-3710-714-07 EE SHARE - HEALTH CARE PREMIUM	(6,908)	(5,171)	(2,527)	(5,171)	(6,050)	(6,413)
101-7-3710-714-08 HEALTH CARE COSTS - BLUE CROSS	30,761	51,607	19,178	51,607	50,416	53,441
101-7-3710-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-3710-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-3710-714-12 BASIC FEES	0	0	0	0	0	0
101-7-3710-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-3710-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-3710-714-15 EHIM SCRIPTS	0	0	0	0	0	0

101-GENERAL FUND
BUILDING ORDINANCE ENFORC

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-3720-461-06 ANIMAL LICENSES	175	275	125	275	275	275
101-4-3720-461-07 BICYCLE REGISTRATION	0	0	0	0	0	0
101-4-3720-607-06 PROPERTY MAINT ABATEMENT FEES	23,354	30,000	0	30,000	30,000	30,000
TOTAL REVENUES	23,529	30,275	125	30,275	30,275	30,275

4-3720-461-06ANIMAL LICENSES PERMANENT NOTES:
Chicken & bees licenses.

4-3720-607-06PROPERTY MAINT ABATEMENT FPERMANENT NOTES:
Income from residents for fees for not cutting grass or
removing snow, trash

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUE- BUILDING ORDINANCE ENFORC	23,529	30,275	125	30,275	30,275	30,275
EXPENDITURES						
EXPENDITURES						
101-7-3720-706-00 PERMANENT WAGES - SALARIES	95,571	106,531	75,868	79,156	251,310	264,171
101-7-3720-706-01 DPS ABATEMENT SALARY	973	0	0	973	0	0
101-7-3720-706-02 VACANCY CREDIT	0	0	0	0	(11,309)	(11,888)
101-7-3720-706-03 DPW ORDINANCE ENFORCEMENT	0	0	0	0	0	0
101-7-3720-706-04 DPW ABATEMENT	0	0	895	0	0	0
101-7-3720-706-10 PART TIME WAGES	0	0	0	0	0	0
101-7-3720-709-03 DPW ORD ENFORCE OVERTIME	0	0	0	0	0	0
101-7-3720-714-02 WORKERS COMPENSATION	1,571	2,021	705	2,021	5,026	5,283
101-7-3720-714-05 SOCIAL SECURITY & MEDICARE	7,789	7,731	4,110	7,731	19,225	20,209
101-7-3720-714-06 SELF INSURED HEALTHCARE TAX	0	0	0	0	0	0
101-7-3720-714-07 EE SHARE - HEALTH CARE PREMIUM	(4,153)	(2,199)	(1,397)	(2,199)	(3,658)	(3,878)
101-7-3720-714-08 HEALTH CARE COSTS - BLUE CROSS	22,198	21,944	13,288	21,944	30,487	32,317
101-7-3720-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-3720-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-3720-714-12 BASIC FEES	0	0	0	0	0	0
101-7-3720-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-3720-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-3720-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-3720-714-16 HEALTH CARE WAIVERS	0	0	0	0	0	0
101-7-3720-714-17 DENTAL	491	319	37	319	450	464
101-7-3720-714-18 OPTICAL	20	7	29	13	0	0
101-7-3720-714-19 LIFE INSURANCE	328	134	196	285	138	142
101-7-3720-714-22 LONG TERM DISABILITY	0	0	0	0	0	0
101-7-3720-714-23 TELEPHONE REIMBURSEMENT	0	480	0	480	0	0

101-GENERAL FUND
DPS - ADMINISTRATION

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-4410-676-00 ROW APPLICATION FEES	6,725	0	5,400	4,825	3,000	3,000
101-4-4410-676-03 COST REIMBURSEMENT-DPW	3,909	3,000	50	3,000	3,000	3,000
101-4-4410-676-04 STREET CLOSURE FEE	2,250	0	6,000	0	1,250	1,250
TOTAL REVENUES	12,884	3,000	11,450	7,825	7,250	7,250

4-4410-676-03COST REIMBURSEMENT-DPW PERMANENT NOTES:
INCLUDES ADMINISTRATIVE FEES FOR SELLING SALT AND FUEL TO OTHER ENTITIES. ALSO INCLUDES 5% BUYER'S PREMIUM FOR SELLING SURPLUS VEHICLES.

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUE- DPS - ADMINISTRATION	12,884	3,000	11,450	7,825	7,250	7,250
EXPENDITURES						
EXPENDITURES						
101-7-4410-706-00 PERMANENT WAGES - SALARIES	(944)	26,522	29,133	154,930	46,692	46,692
101-7-4410-706-02 VACANCY CREDIT	0	0	0	0	(2,101)	(2,101)
101-7-4410-707-00 TEMPORARY WAGES	0	0	564	0	0	0
101-7-4410-709-00 OVERTIME	1,189	0	1,707	668	0	0
101-7-4410-714-02 WORKERS COMPENSATION	186	508	2,282	13,502	700	700
101-7-4410-714-05 SOCIAL SECURITY & MEDICARE	269	1,945	1,008	6,539	3,572	3,572
101-7-4410-714-06 SELF INSURED HEALTHCARE TAX	0	0	0	0	0	0
101-7-4410-714-07 EE SHARE - HEALTH CARE PREMIUM	(1,514)	(572)	(19,443)	(572)	(1,202)	(1,274)
101-7-4410-714-08 HEALTH CARE COSTS - BLUE CROSS	2,030	5,860	4,142	46,231	10,019	10,621
101-7-4410-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-4410-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-4410-714-12 BASIC FEES	0	0	0	0	0	0
101-7-4410-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-4410-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-4410-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-4410-714-16 HEALTH CARE WAIVERS	182	505	0	4,176	749	749
101-7-4410-714-17 DENTAL	102	344	582	3,277	588	8,732
101-7-4410-714-18 OPTICAL	38	34	18	883	88	88
101-7-4410-714-19 LIFE INSURANCE	(29)	161	267	2,352	233	233
101-7-4410-714-22 LONG TERM DISABILITY	0	42	0	42	62	62
101-7-4410-714-23 TELEPHONE REIMBURSEMENT	0	0	0	0	80	80
101-7-4410-714-24 HEALTH CARE SAVINGS PLAN	265	571	2,800	21,000	1,058	1,058
101-7-4410-714-25 SIGNING BONUS	0	0	0	0	0	0
101-7-4410-714-27 MERIT INCREASE-NON UNION	0	0	0	0	0	0
101-7-4410-714-28 ANNUAL REQ CONT PENSION-MERS	2,142	835	4,489	34,934	0	1,136
101-7-4410-714-30 HSA CONTRIBUTION	0	3,000	0	45,065	2,410	2,410

101-GENERAL FUND
CLERK

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-2150-456-00 PEDDLERS/SOLICITORS PERMITS	600	300	400	300	500	300
101-4-2150-456-02 TAXI LICENSES	0	0	0	0	0	0
101-4-2150-456-03 MEDICAL MARIJUANA LICENSES	15,000	20,000	65,100	15,000	15,000	15,000
101-4-2150-456-05 RECREATION MARIJUANA	95,000	115,000	0	90,000	85,000	85,000
101-4-2150-607-07 NOTARY FEES	280	300	204	300	300	200
TOTAL REVENUES	110,880	135,600	65,704	105,600	100,800	100,500

4-2150-456-02TAXI LICENSES — PERMANENT NOTES:
Remove this account. All fees are now paid through the state

4-2150-456-05RECREATION MARIJUANA — PERMANENT NOTES:
$1,000 for each permit is to be held for education

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUE- CLERK	110,880	135,600	65,704	105,600	100,800	100,500
EXPENDITURES						
EXPENDITURES						
101-7-2150-706-00 PERMANENT WAGES - SALARIES	154,379	195,621	53,499	148,302	185,976	195,753
101-7-2150-706-01 STIPEND	0	0	0	0	0	0
101-7-2150-706-02 VACANCY CREDIT	0	0	0	0	(8,369)	(8,809)
101-7-2150-707-00 PART-TIME WAGES	0	0	1,420	0	0	0
101-7-2150-709-00 OVERTIME	568	0	587	0	0	0
101-7-2150-714-02 WORKERS COMPENSATION	1,674	3,624	1,043	3,624	3,720	3,915
101-7-2150-714-05 SOCIAL SECURITY & MEDICARE	11,865	13,862	2,759	13,862	14,227	14,975
101-7-2150-714-06 SELF INSURED HEALTHCARE TAX	0	0	0	0	0	0
101-7-2150-714-07 EE SHARE - HEALTH CARE PREMIUM	(1,537)	(3,345)	(864)	(3,345)	(3,640)	(3,858)
101-7-2150-714-08 HEALTH CARE COSTS - BLUE CROSS	30,198	33,381	13,120	33,381	30,330	32,150
101-7-2150-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-2150-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-2150-714-12 BASIC FEES	0	0	0	0	0	0
101-7-2150-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-2150-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-2150-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-2150-714-16 HEALTH CARE WAIVERS	2,000	4,000	0	4,000	4,000	4,000
101-7-2150-714-17 DENTAL	75	1,292	174	1,292	207	213
101-7-2150-714-18 OPTICAL	8	98	7	98	0	0
101-7-2150-714-19 LIFE INSURANCE	504	599	469	599	617	635
101-7-2150-714-22 LONG TERM DISABILITY	0	550	0	550	288	302
101-7-2150-714-23 TELEPHONE REIMBURSEMENT	320	480	0	480	480	480

101-GENERAL FUND
ADMIN HEARING BUREAU

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-3730-607-11 ADMIN HEARING BUREAU	93,980	40,000	38,333	54,727	40,000	40,000
TOTAL REVENUES	93,980	40,000	38,333	54,727	40,000	40,000

4-3730-607-11ADMIN HEARING BUREAU PERMANENT NOTES:
Outstanding Liens Placed on Summer/Winter Tax Bills

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUE- ADMIN HEARING BUREAU	93,980	40,000	38,333	54,727	40,000	40,000
EXPENDITURES						
EXPENDITURES						
101-7-3730-706-00 SALARIES & WAGES	0	0	0	0	0	0
101-7-3730-706-01 SALARY - AHB STIPEND	0	0	0	0	0	0
101-7-3730-707-00 PART-TIME WAGES	6,554	7,622	5,066	4,464	17,139	17,653
101-7-3730-714-02 WORKERS COMPENSATION	81	152	88	152	343	353
101-7-3730-714-05 SOCIAL SECURITY & MEDICARE	521	583	265	583	1,311	1,350
101-7-3730-714-06 SELF INSURED HEALTHCARE TAX	0	0	0	0	0	0
101-7-3730-714-07 20% HEALTH CARE PREMIUM	0	0	0	0	0	0
101-7-3730-714-08 HEALTH CARE COSTS - BLUE CROSS	0	0	0	0	0	0
101-7-3730-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-3730-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-3730-714-12 BASIC FEES	0	0	0	0	0	0
101-7-3730-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-3730-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-3730-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-3730-714-17 DENTAL	0	0	0	0	0	0
101-7-3730-714-18 OPTICAL	0	0	0	0	0	0
101-7-3730-714-19 LIFE INSURANCE	0	0	0	0	0	0
101-7-3730-714-22 LONG TERM DISABILITY	0	0	0	0	0	0
101-7-3730-714-23 TELEPHONE REIMBURSEMENT	0	0	0	0	0	0
101-7-3730-714-24 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	0
101-7-3730-714-25 SIGNING BONUS	0	0	0	0	0	0
101-7-3730-714-27 MERIT INCREASE-NON UNION	0	0	0	0	0	0
101-7-3730-721-00 UNIFORM ALLOWANCE	0	0	0	0	0	0
101-7-3730-728-00 OFFICE SUPPLIES	197	500	0	500	970	0
101-7-3730-730-00 POSTAGE	0	0	0	0	500	500
101-7-3730-757-00 OPERATING SUPPLIES	0	500	0	500	0	950
101-7-3730-799-00 COMPUTER/EQUIP'T-NON CAP	0	0	0	0	0	0
101-7-3730-799-01 SOFTWARE SUPPORT/MAINT	0	0	0	0	0	0
101-7-3730-818-00 CONTRACTUAL SERVICES	0	29,139	0	29,139	0	0
101-7-3730-819-00 JUDICIAL SYSTEM ASSMT $10 EA	2,010	5,500	3,280	5,500	0	0

514-PARKING FUND
ADMINISTRATION

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
514-4-3110-462-00 RESIDENTIAL PARKING PERMIT	49,643	45,000	43,227	45,000	50,000	50,000
514-4-3110-607-09 PARKING IMPOUND FEES	0	0	0	0	0	0
514-4-3110-607-10 PARKING METER REVENUE	115,440	150,000	53,110	110,000	100,000	100,000
514-4-3110-656-00 PARKING TICKET REVENUE	51,244	150,000	35,371	45,000	100,000	100,000
514-4-3110-676-00 REIMBURSEMENT	20,000	0	0	0	0	0
514-4-3110-699-01 TRANSFER FROM GENERAL FUND	160,032	15,032	0	160,032	0	0
TOTAL REVENUES	396,359	360,032	131,707	360,032	250,000	250,000
REVENUE- ADMINISTRATION	396,359	360,032	131,707	360,032	250,000	250,000
EXPENDITURES						
EXPENDITURES						
514-7-3110-706-00 PERMANENT WAGES - SALARIES	141,743	85,745	65,737	145,087	83,650	88,669
514-7-3110-706-03 PERMANENT WAGES-METER REPLACEM	0	0	0	0	0	0
514-7-3110-707-00 PART-TIME WAGES	0	0	0	0	0	0
514-7-3110-709-00 OVERTIME	992	0	1,026	347	0	0
514-7-3110-714-02 WORKERS COMPENSATION	1,064	3,389	623	3,389	1,673	1,773
514-7-3110-714-05 SOCIAL SECURITY & MEDICARE	10,816	11,503	3,381	11,503	6,399	6,783
514-7-3110-714-07 EE SHARE - HEALTH CARE PREMIUM	(3,753)	(2,097)	(1,703)	(2,097)	(4,602)	(4,878)
514-7-3110-714-08 HEALTH CARE COSTS - BLUE CROSS	26,533	16,458	11,922	16,458	38,351	40,652
514-7-3110-714-12 BASIC FEES	0	0	0	0	0	0
514-7-3110-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
514-7-3110-714-14 EHIM WRAP FEES	0	0	0	0	0	0
514-7-3110-714-15 EHIM SCRIPTS	0	0	0	0	0	0
514-7-3110-714-16 HEALTH CARE WAIVERS	5,000	0	0	2,500	2,500	2,500
514-7-3110-714-17 DENTAL	971	0	1,492	201	210	220
514-7-3110-714-18 OPTICAL	492	0	323	478	500	520
514-7-3110-714-19 LIFE INSURANCE	191	0	88	177	200	250
514-7-3110-714-22 LONG TERM DISABILITY	0	0	0	0	0	0
514-7-3110-714-23 TELEPHONE REIMBURSEMENT	40	480	0	480	480	480
514-7-3110-714-24 HEALTH CARE SAVINGS PLAN	2,200	1,800	1,200	1,800	1,800	3,600
514-7-3110-714-25 SIGNING BONUS	0	0	0	0	0	0
514-7-3110-714-28 ANNUAL REQ CONT PENSION-MERS	2,688	1,577	1,213	1,577	3,566	3,764
514-7-3110-714-30 HSA CONTRIBUTION	13,500	3,000	0	9,000	9,000	9,000
514-7-3110-714-31 MERS CONTRIBUTION 401A	0	0	0	0	0	0
514-7-3110-714-33 ACCIDENT INSURANCE	(196)	0	0	0	0	0
514-7-3110-719-00 CLOTHING REIMBURSEMENT	0	0	0	0	0	0
514-7-3110-721-00 UNIFORM & GUN ALLOWANCE	0	0	0	0	0	0
514-7-3110-757-00 OPERATING SUPPLIES	392	5,000	0	5,000	2,000	0
514-7-3110-799-00 COMPUTER/EQUIP'T-NON CAP	0	0	0	0	2,000	0

101-GENERAL FUND
DPS - PARKS

	ACTUAL 2023/2024	AMENDED BUDGET #1 2024/2025	YTD ACTUAL 2024/2025	AMENDED BUDGET #2 2024/2025	COUNCIL BUDGET 2025/2026	COUNCIL BUDGET 2026/2027
REVENUES						
REVENUES						
101-4-7170-607-03 PARK CAPITAL IMPROV.HERITAGE	4,500	1,000	2,250	4,500	9,000	9,000
101-4-7170-607-04 CDBG FUNDING PROSPECT PARK	0	0	0	0	10,000	0
101-4-7170-694-01 MISCELLANEOUS REVENUE	6,370	0	3,000	6,370	0	0
TOTAL REVENUES	10,870	1,000	5,250	10,870	19,000	9,000
REVENUE- DPS - PARKS	10,870	1,000	5,250	10,870	19,000	9,000
EXPENDITURES						
EXPENDITURES						
101-7-7170-706-00 PERMANENT WAGES - SALARIES	235,867	156,792	103,646	209,364	217,268	217,268
101-7-7170-706-02 VACANCY CREDIT	0	0	0	0	(9,777)	(9,777)
101-7-7170-707-00 TEMPORARY WAGES	0	0	1,640	0	0	0
101-7-7170-709-00 OVERTIME	3,642	3,766	3,509	3,766	0	0
101-7-7170-714-02 WORKERS COMPENSATION	866	3,006	0	3,006	3,259	3,259
101-7-7170-714-05 SOCIAL SECURITY & MEDICARE	14,765	11,498	3,934	11,498	16,621	16,621
101-7-7170-714-07 EE SHARE - HEALTH CARE PREMIUM	(7,046)	(3,380)	0	0	(5,595)	(5,930)
101-7-7170-714-08 HEALTH CARE COSTS - BLUE CROSS	22,026	34,643	0	34,643	46,622	49,420
101-7-7170-714-09 2% OF BASE SALARY DEDUCTIONS	0	0	0	0	0	0
101-7-7170-714-10 BASIC CLAIMS	0	0	0	0	0	0
101-7-7170-714-12 BASIC FEES	0	0	0	0	0	0
101-7-7170-714-13 EHIM WRAP CLAIMS	0	0	0	0	0	0
101-7-7170-714-14 EHIM WRAP FEES	0	0	0	0	0	0
101-7-7170-714-15 EHIM SCRIPTS	0	0	0	0	0	0
101-7-7170-714-16 HEALTH CARE WAIVERS	845	2,987	0	2,987	3,487	3,487
101-7-7170-714-17 DENTAL	833	2,032	0	2,032	2,735	1,653
101-7-7170-714-18 OPTICAL	290	202	0	202	410	410
101-7-7170-714-19 LIFE INSURANCE	229	949	0	949	1,086	1,086
101-7-7170-714-22 LONG TERM DISABILITY	0	245	0	245	287	286
101-7-7170-714-24 HEALTH CARE SAVINGS PLAN	1,231	3,374	0	3,374	4,923	4,923
101-7-7170-714-25 SIGNING BONUS	0	0	0	0	0	0
101-7-7170-714-27 MERIT INCREASE-NON UNION	0	0	0	0	0	0
101-7-7170-714-28 NNUAL REQ CONT PENSION-MERS	9,966	4,934	0	4,934	0	5,286
101-7-7170-714-30 HSA CONTRIBUTION	2,318	1,326	0	2,099	11,214	11,214
101-7-7170-714-31 MERS CONTRIBUTION 401A 7%	169	1,127	0	1,127	521	521
101-7-7170-721-00 MAINTENANCE ALLOWANCE	1,230	1,230	0	1,230	1,436	1,436
101-7-7170-757-00 OPERATING SUPPLIES	499	500	1,191	500	1,425	1,425
101-7-7170-768-00 UNIFORMS, LAUNDRY & CLEANING	2,295	3,000	817	3,000	5,000	5,000
101-7-7170-775-01 REPAIR & MAINTENANCE SUPPLY	13,988	15,000	6,828	15,000	15,000	15,000
101-7-7170-800-00 DPW SERVICE	0	0	0	0	0	0
101-7-7170-810-00 FEE WAIVERS	0	0	0	0	0	0