

City of Mt. Pleasant

2025 Proposed Operating Budget

City Commission

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Vice Mayor Mary Alsager
Commissioner Elizabeth Busch
Commissioner Bryan Chapman
Commissioner Maureen Eke
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Mt. Pleasant
[meet here]

Table of Contents

TRANSMITTAL LETTER	I
2025 GOALS & OBJECTIVES	VI
FEE RECOMMENDATIONS	VII
PROPOSED BUDGET SUMMARY	IX
INDIVIDUAL FUND BUDGETS	
GENERAL FUND	1
GRAPHS	3
GENERAL FUND REVENUE	9
GENERAL FUND EXPENDITURES	
Legislative Division	13
Finance Division	17
Public Safety Division	23
Community Services Division	29
Public Works Division	36
SPECIAL REVENUE FUNDS	40
<i>Public Works Special Revenue Funds</i>	
Major Street Fund	43
Local Street Fund	46
Storm Sewer Fund	51
<i>Community Services Special Revenue Funds</i>	
Downtown Special Assessment	49
Opioid Settlement Fund	50
COMPONENT UNIT FUNDS	52
Mission Street Downtown Development Authority (DDA) Fund	54
Tax Increment Finance Authority (TIFA)	55
Brownfield Redevelopment Authority (BRDA) Fund	57
ENTERPRISE FUNDS	58
<i>Community Services Enterprise Funds</i>	
Recreation Fund	62
Land Development Fund	66
<i>Public Works Enterprise Funds</i>	
Airport Fund	67
Water Resource Recovery Facility Fund	69
Water Fund	71
Solid Waste Fund	73
INTERNAL SERVICE FUNDS	75
<i>Public Works Internal Service Funds</i>	
Motor Pool Fund	77
<i>Finance Division Internal Service Funds</i>	
Self-Insurance Fund	79
DESCRIPTION OF APPENDICES	80
(A) Summary of Capital Acquisitions by Fund	81
(B) 2015-2024 City Property Tax Revenue	83
(C) History of All Millage Rates Paid by City Property Owners	84
(D) Schedule of Outstanding Debt	86
(E) Water Resource Recovery Rate Study	87
(F) Water Rate Study	89
(G) Personnel Summary	91
(H) Allocation of Capital Improvement Fund Millage	93

Managers Transmittal Letter FY 2025

Article VII, Section 6 of the City of Mt. Pleasant Charter requires the City Manager to submit a proposed annual operating budget on or before the first City Commission meeting in September. Section 7 of the article outlines the minimum requirements of the budget document. The following document meets those requirements.

Each annual operating budget attempts to continually and incrementally make progress toward a number of priorities including the 2050 Master Plan goals objectives, annual goals set by the City Commission, and toward other financial obligations such as future capital needs and unfunded liabilities. The budget unites these goals into a document that plans for the financial capabilities of carrying out these activities.

2025 Goals and Objectives

The 2025 Goals list details the activities the City seeks to accomplish in 2025. The basis for the budget is built upon this list. Each goal has a set of objectives assigned to it to achieve a particular goal. Further detail can be found in the 2025 Goals and Objectives document.

1. **Maintain Service Excellence:** The City of Mt. Pleasant is committed to sustaining the current level of service across all departments to ensure the safety and satisfaction of all residents and visitors.
2. **Promote Professional Development:** We will prioritize recruitment, training, and development opportunities across all departments to enhance the capabilities and professionalism of our workforce.
3. **Address Community Needs:** Proactively address community needs, including mental health issues, economic development, and environmental sustainability, through collaborative efforts across all divisions.
4. **Implement Strategic Planning:** Develop and implement comprehensive strategic plans to guide the future growth and development of the city, focusing on long-term sustainability and resilience.
5. **Enhance Financial Management:** Improve financial management practices, including budgeting, accounting, and revenue generation, to ensure fiscal responsibility and transparency.

FY 2024 Review

In previous budget memos management referred to inflation being one of the key challenges that the City has faced and would likely continue to face. The Consumer Price Index (CPI) peaked in June 2022 and has steadily decreased since then. However, inflation in key areas where the City has exposure such as wages still remains higher than CPI measurement. During FY 2023 and into early 2024 prices for many services and project remained high.

Throughout FY 2024 there has been significant cooling in the rise of prices due to inflationary forces. Bids for projects came in mostly within budget and most projects throughout 2024 finished within budget. While prices are no longer rising in many areas, prices continue to remain high compared to pre-pandemic era pricing.

Staff has adapted to these challenges through creative means. This includes keeping tight controls on spending. Many position vacancies throughout FY 2024 provided opportunities for jobs and assignments to be reevaluated. The City realized a significant amount of cost savings from these vacancies. Staff continues to see ways to leverage technology and reevaluate programming as a means to keep cost growth in check.

The City's PEAK program which provides after school and summer programming and child care to hundreds of families in the greater area saw costs rise in 2022 and 2023. Staff worked to address the nearly \$500,000 per year shortfall created by wage inflation in the child care industry. Staff was able to reduce this annual shortfall to \$230,000 for FY 2024 and into 2025 by seeking outside funding sources to support families in need thus increasing program revenues. Staff is now working to identify other funding sources to ensure program affordability and sustainability into the future.

FY 2024 was the first year in which the City effectively closed out pension to new hires within two (2) different divisions. Public safety remains the only divisions in which pension continues to remain open for new hires. The shift from a defined benefit plan to a defined contribution plan will allow the City to better control annual costs for benefits and limit the City's exposure to market forces in the future once defined benefits are fully paid out. The City made an increased contribution of \$550,000 to its MERS plan during 2024 to increase the funding percentage of its defined benefit program. This budget assumes another \$600,000 additional contribution in 2025.

The City has made significant progress on phases 1 and 2 of the Water Resource Recovery Facility (WRRF) project. The estimated total for the project will be \$36 million once completed. The City successfully bonded for this project in 2022 and 2023. Staff applied for a similar program in 2024 for upgrades to take place at the Water Treatment Plant (WTP). However, requests for the State-run program exceeded funding and the City was not able to secure funding for 2024. Staff will continue to apply in subsequent years.

The Saginaw Chippewa Indian Tribe (SCIT) of Michigan annually provides grant awards to community organizations in Isabella County. The City received very generous support in FY 2024 which provided for new body and vehicle cameras for the City's Public Safety Department. Other grants supported the City's Airport operations and feasibility study as well as storm sewer infrastructure. In 2024 the SCIT contributed over \$1 million to City operations making it one of the largest contributions in recent history.

Results from the 2020 Census revealed a significant population loss in the City of Mt. Pleasant over the prior 10 years. Many of the State's annual funding programs are tied to population. Thus, the City saw a decrease in State funding over the last few fiscal years. Streets funding saw the most significant decrease compared to other funding. To ensure the sustainability of the City's streets funds, staff had to delay many of the City's previously planned street construction projects for later years. The State of Michigan recently announced that the City would receive an \$800,000 allocation in the State's budget for fiscal year 2024/2025. Funds will be used for future road projects in FY 2025.

The 2024 ending General Fund balance will be higher than anticipated. 2024 will see an increase of nearly \$1 million in the City's unassigned fund balance. Staff is recommending the allocation of this excess funding to needed infrastructure improvements at City Hall. With this allocation, the ending fund balance in the General Fund will be 32% of annual expenditures. This exceeds the industry standard for best practices in municipal finance.

FY 2025 Areas of Focus

Work on the 2025 proposed budget has continued to focus on the structure of the General Fund. Since 2018, the City's General Fund revenue had increased on average 1% per year while expenses increased on an average of 2% per year. Projections in 2023 showed that if the trend continued without intervention, then the City would have a structural deficit each year after 2026. Staff has successfully addressed this issue as discussed above. Current projections show this structural deficit in 2028 with enough cash reserves to address the deficit until 2031 while maintaining the minimum requirement for the City's Fund Balance Policy. Early data seems to indicate that the ratio of revenue and expenditure growth is narrowing. Staff will continue to review projections on a biannual basis to ensure financial sustainability.

In 2024 the City Commission made the decision to change current trash and recycling collection services. Changes will take full effect January 1, 2025. The City will have a single hauler system and convert the current dual stream recycling service into a single stream system. Subscribers to this service will have a direct relationship with the single hauler removing the City from collecting funding from this service. This has led to a change in the operation of the Solid Waste Fund which has accounted for this service. Further discussion on this change can be found below.

The City's PEAK program now has enough fund balance to continue operations as currently designed and funded now through the summer of 2028. Staff has been able to reduce expenses while increasing revenue through other State funded programming.

General Fund Overview

Property values within the City continue to increase as homes in the area continue to appreciate in value. Increased interest rates have done little to stem the cost of real estate in the area. However, staff is uncertain about the increase in value in FY 2025. Staff projects a 2% increase in property tax for the next fiscal year to keep revenue growth conservative. The City is still working through several appeals cases with property owners and the Michigan Tax Tribunal as filings continue to be made on the part of apartment owners.

Expenses in the General Fund and throughout this document have been prioritized to maintain current infrastructure and to support future growth in areas that will create the most value. The budget takes into consideration the need to meet the City's fund balance policy requirement of 15% of annual expenses. This budget exceeds that and ends FY 2025 with an unassigned fund balance of 32%.

Enterprise Funds

Recreation Fund: As part of the State of Michigan chart of accounts conversion, it was determined that the Recreation fund is more accurately accounted for as an Enterprise Fund in 2023. The fund requires contributions from the General Fund and does not carry a significant fund balance going forward. The City should consider if the fund should be self-sustaining in the future or if continued General Fund support should be provided. The lack of a significant fund balance means that the fund is out of compliance with the City's Fund Balance policy. Development of a fund balance would require either an increase in the cost for services or a greater increase in General Fund support.

Solid Waste Fund: Changes to the trash and recycling service provision have significantly altered the state of the Solid Waste Fund. The fund now receives far less in revenue and expends far less as operations are now provided by a third party. The City continues to use this fund to provide free brush pickup as well as a portion of the City's leaf collection program. The fund currently has enough reserves to continue these operations uninterrupted until 2030. The City will need to assess the future of these services and determine if a new funding source will be needed to continue to provide these services.

Water Fund: Staff continues to apply for funding through the State of Michigan Drinking Water Revolving Loan Fund (DWRF) program. The program is similar to one which the City was able to bond for upgrades to the WRRF while receiving \$9 million in grant funding for that project.

The proposed budget funds the first phase of updates needed for the City's water system should the City not be accepted into the DWRF program in the next year. This request a proposed increase in water service fees which will result in a rate increase totaling 7%. This is an increase of \$1.21 for the average homeowner in the city per month. Funds will be used to address the City's aging water infrastructure and to make improvements to the City's metering system.

Water Resource Recovery Facility (WRRF) Fund: Both phases of the WRRF plant upgrades are underway. Phase I is anticipated to be completed in FY 2025. The City increased rates in 2023 and 2024 to address the cost of debt service for the project. There is no proposed rate increase for FY 2025.

Future Actions 2025 and Beyond

The proposed budget for FY 2025 continues to provide essential services to residents of the City of Mt. Pleasant. The ending unassigned fund balance is above the City's 15% requirement as well as the best practice of 25%. The structure of the General Fund revenue to expenditure growth ratio is an issue that will need continued focus. Staff will monitor this ratio and a ten-year projection of operations in the General Fund going forward.

The City will need to contribute on average \$160,000 per year extra to the City's MERS pension system starting in 2025. Management continues to focus on the annual rate of increase in pension contributions which exceeds the rate of inflation and revenue growth. MERS projects that by 2039 the annual pension contribution will be \$1 million higher than is was in 2024. There is a high likelihood that the City will need to make tough decisions in the future regarding revenue and service delivery. Either revenue will need to be increased to meet the increased in expenditures in the General Fund or the City will need to make determinations about the future of services.

The City will need to review the PEAK program in future years. The program has traditionally been sustainable only with support from the Saginaw Chippewa Indian Tribe (SCIT) 2% grant funding. However, with the increase in wages to attract childcare workers, the previous allocations of annual support at \$150,000 per year will no longer keep the program sustainable into the future. Funds received from a Federal grant program will run out in 2026. Operational regulations are set by the State mandating the staffing numbers required, which limits the City's ability to control expenses. Therefore, the only solution that will have a significant enough impact on the structural deficit is an increase in cost for the service. Future discussion on the program will need to take place in 2025.

Items for Further Discussion

At a future work session, the City Commission should consider/address the following items:

Opioid Settlement Funding: The City receives funding through a class action lawsuit settlement with producers and distributors of opioid products. Staff planned to use the funds to supply lifesaving treatment to help alleviate overdose. Funding exceeds the cost of these supplies and the money from the settlement is required to be spent on activities related to the Opioid Pandemic. Further discussion should take place on the future use of these dollars.

MERS Contribution: The annual required contributions to support pension payments continues to grow at a rate that exceeds inflation and revenue growth. Staff is recommending a contribution of \$600,000 to the City's MERS pension system as part of the 2025 budget proposal. Doing so will allow the funds to receive some assumed investment returns and address future liabilities.

2025 Goals & Objectives

1) Maintain Service Excellence

- a) Ensure that all city departments consistently meet established service standards and benchmarks to provide efficient and effective services to residents and visitors.
- b) Implement recommendations from the Fire Study to optimize fire service delivery, enhance emergency response capabilities, and improve overall fire safety within the community.
- c) Prioritize proactive maintenance and infrastructure upgrades to ensure the reliable operation of the water distribution system, minimizing disruptions and ensuring access to clean and safe water for all residents.
- d) Regularly inspect, repair, and maintain roads and sidewalks throughout the city to enhance safety, accessibility, and mobility for all users.
- e) Implement comprehensive asset management practices to effectively maintain cemetery facilities and grounds.

2) Promote Professional Development:

- a) Implement targeted recruitment strategies to attract and select highly qualified candidates who possess the skills, qualifications, and values necessary to excel in their respective roles within the organization.
- b) Develop comprehensive onboarding and training programs for new hires to ensure they receive the necessary knowledge, skills, and resources to perform their duties effectively and integrate seamlessly into their roles and the organizational culture.
- c) Build leadership development programs to identify, nurture, and cultivate emerging leaders within the organization, fostering continuity and succession planning to ensure a strong and capable leadership pipeline for the future.

3) Address Community Needs

- a) Implement initiatives to enhance refuse and recycling services.
- b) Deploy smart meter technology to enhance service delivery, including real-time monitoring of utility usage, identifying opportunities for energy efficiency and conservation, and providing residents with tools and resources to better understand and manage their utility consumption.
- c) Develop and implement outreach programs to increase citizen engagement and education on key community issues.

4) Implement Strategic Planning:

- a) Conduct a thorough assessment of the city's motor pool operations to identify areas for improvement, such as optimizing vehicle usage, reducing maintenance costs, and implementing fuel-efficient and environmentally friendly practices to enhance the efficiency and sustainability of the city's fleet management.
- b) Develop and implement a wellhead protection plan ordinance to safeguard the city's drinking water sources from contamination.
- c) Collaborate with key stakeholders to develop and implement a comprehensive economic development plan that identifies strategic priorities, opportunities for growth, initiatives to attract investment, create jobs, and foster economic prosperity.

5) Enhance Financial Management:

- a) Review the creation of a dedicated grant writing program within the city to systematically identify, pursue, and secure grant opportunities from various sources.
- b) Actively seek out and apply for grants from various sources to supplement the city's budget, fund critical projects and initiatives, and reduce reliance on taxpayer funds.
- c) Conduct a comprehensive review of accounting policies and administrative procedures to ensure alignment with regulatory requirements and best practices.
- d) Evaluate utility billing fees and policies to ensure sufficient funding is in place to protect public health and maintain critical infrastructure while working to keep our rates as affordable as possible.

Summary of Fee Recommendations

Water/Water Resource Recovery Demand Rates-Water and Water Resource Recovery Funds

A multi-year analysis of Water Resource Recovery/Water rates is in Appendix E & F. Water Resource Recovery bonds issued in 2007 were paid off in 2019. In 2020, a plan was developed for upgrading the plant in two phases. In 2021 in anticipation of a bond issue to fund the improvements, a contract for Phase I design/construction engineering was entered into. Bonds were issued in 2022 with construction beginning in late 2022. Phase I construction is expected to wrap up in late 2024. Phase II construction started in late 2023 and will continue for the duration of the project. No fee increases are necessary for 2025.

In order to adequately fund operations and reserves for the Water fund, an increase in the monthly demand rate of 7% is necessary. This increase is the funding mechanism for a three-year project to transition to radio reads. This amounts to \$1.21 per month for a 5/8-inch household meter. Additionally, staff is recommending.

Additionally, staff is recommending several changes to various Department of Public Works charges for services like permitted connections, penalties for unpermitted work, meter purchases and hydrant rental. These fee increase recommendations are update the costs to reflect what the current cost of providing goods and services are in 2024.

Division of Public Works 2025 Fee Schedule Updates

<i>Proposed Fee</i>		<i>Current Fee</i>	<i>Proposed</i>
Permits			
<i>Storm Sewer Connection (Code Ch 51)</i>			
Catch Basin Connection	each	\$30	\$50
Manhole Connection	each	30	50
<i>Direct Connection to Main-Sump (Code Ch 51)</i>			
Pump discharge lines only	each	30	50
<i>Water Service Connection (Code Ch 51)</i>			
	each	25	30
<i>Sanitary Sewer Connection (Code Ch 52)</i>			
Direct connection	each	85	100*
Indirect connection	each	30	
<i>Sanitary Sewer Capacity Charge (Code Ch 51)</i>			
Based on number of units	unit	1,000	1,500
<i>Street and Alley Opening (Code Ch 98)</i>			
Paved surface	sum	30	50**
Gravel surface	sum	25	
<i>Curb Openings/Drive Approaches (Code Ch 98)</i>			
Curb opening	each	25	30
Drive approach	each	25	30
<i>Sidewalk Construction (Code Ch 98)</i>			
Removal and Replacement	each	25	30
New construction	each	25	30
Penalties			
Penalty for work done without a request for inspection		100	200
Water			
<i>Hydrant Meter</i>			
Hydrant Meter Cost if not returned		1,000	4,000
Deposit		0	500
Rental/Week		0	50
<i>Water Meters</i>			
	<u>Size:</u>	<u>Type:</u>	
	5/8"	Disc	175
	1"	Disc	275
	1.5"	Disc	500
	2"	Compound	1,830
	3"	Compound	2,300
	4"	Compound	3,740
	6"	Compound	6,640

Division of Public Works 2025 Fee Schedule Updates

City of Mt. Pleasant
2025 PROPOSED BUDGET SUMMARY

	ESTIMATED (A) Fund Balance January 1	2025 Revenue	2025 Expenditures	Fund Balance December 31
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GOVERNMENTAL FUNDS

General Fund

Unassigned	\$6,093,782	\$16,512,130		
Legislative Division			1,574,410	
Finance Division			2,603,160	
Public Safety Division			8,197,650	
Community Services Division			3,214,590	
Public Works Division			855,970	
Amount from Fund Balance				
Total Unassigned	6,093,782	16,512,130	16,445,780	6,160,132
Assigned for Next Year's Budget				
Assigned for Economic Initiatives	721,088			721,088
Assigned for Projects/Programs	4,515,208	201,950	74,250	4,642,908
Restricted	980,657	12,500	156,440	836,717
Committed for Special Assessments	335,718	72,500	72,500	335,718
Committed for Neighborhoods	44,556	400		44,956
Committed for Capital Projects	2,947,721	2,104,220	2,346,070	2,705,871
Non-spendable	671,227			671,227
Total General Fund	16,309,957	18,903,700	19,095,040	16,118,617

Special Revenue Funds

MAJOR STREET FUND

Restricted	1,079,322	1,979,880	2,106,150	953,052
Total Major Street Fund	1,079,322	1,979,880	2,106,150	953,052

LOCAL STREET FUND

Restricted	895,921	1,486,270	1,812,930	569,261
Total Local Street Fund	895,921	1,486,270	1,812,930	569,261

OPIOID SETTLEMENT FUND

Restricted	35,043			35,043
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DOWNTOWN SPECIAL ASSESSMENT

Restricted from Special Assessment	128,346	105,320	112,250	121,416
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Total Governmental Funds Appropriated Budget	\$18,448,589	\$22,475,170	\$23,126,370	\$17,797,389
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	Fund Balance December 31	2024 Revenue	2024 Expenditures	Fund Balance December 31
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CAPITAL PROJECT FUNDS

STORM SEWER FUND

Committed	715	264,000	20,000	244,715
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Capital Project Funds Informational Summaries	\$715	\$264,000	\$20,000	\$244,715
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	Working Capital December 31	Sources of Working Capital	Uses of Working Capital	Working Capital December 31
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Component Units

MISSION STREET DDA FUND

Assigned	\$1,773,880	\$374,000	\$191,300	\$1,956,580
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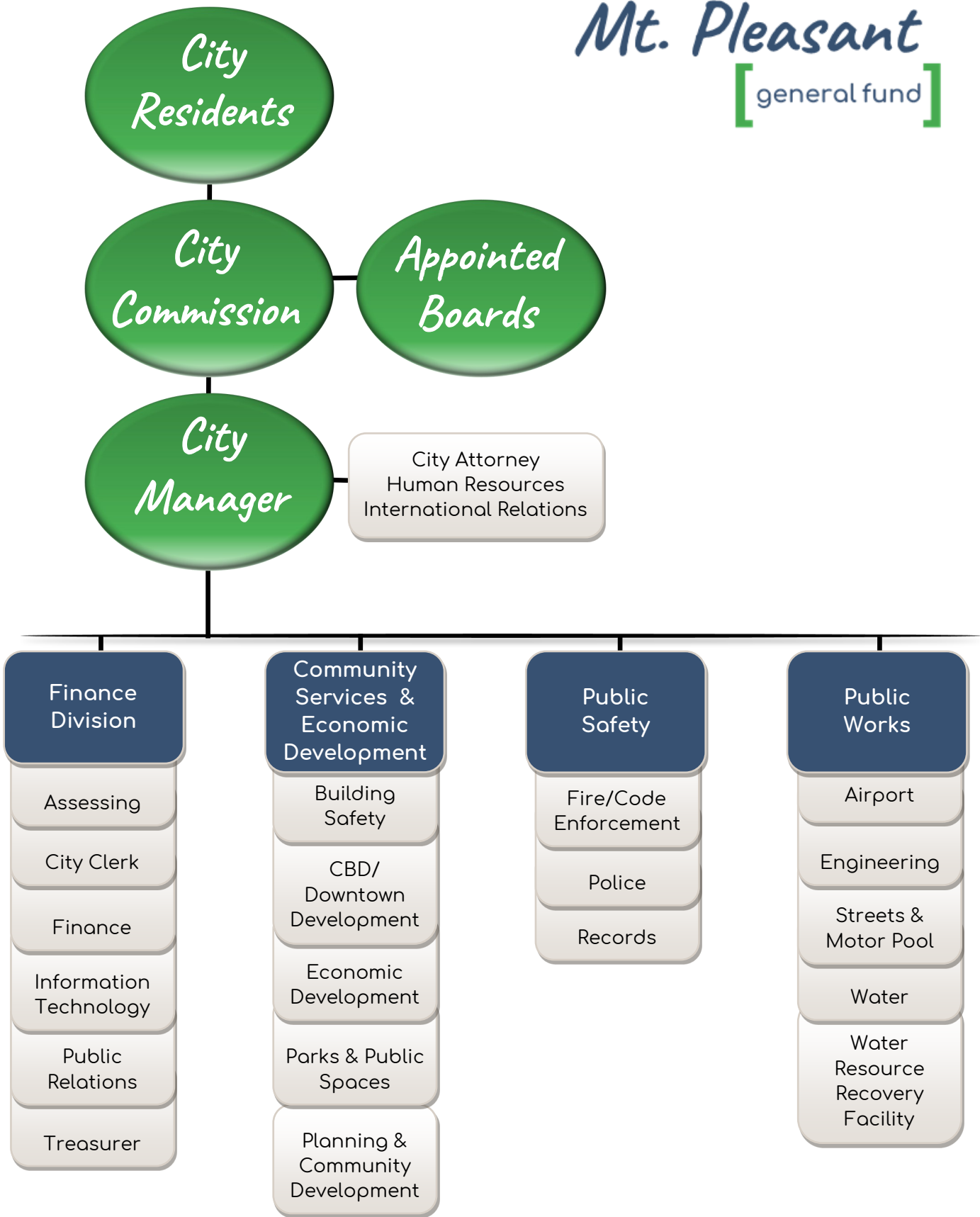
City of Mt. Pleasant
2024 PROPOSED BUDGET SUMMARY

	Working Capital December 31	Sources of Working Capital	Uses of Working Capital	Working Capital December 31
BROWNFIELD REDEVELOPMENT FUND				
Assigned	14,194	53,520	53,520	14,194
Unassigned	358	300		658
Total Brownfield	14,552	53,820	53,520	14,852
Total Component Units Informational Summaries	\$1,788,432	\$427,820	\$244,820	\$1,971,432
<u>PROPRIETARY FUNDS</u>				
<u>Enterprise Funds</u>				
RECREATION FUND				
Assigned for PEAK	954,910	553,550	866,010	642,450
Assigned for Recreation	107,574	712,780	683,710	136,644
Total Recreation Fund	1,062,484	1,266,330	1,549,720	779,094
LAND DEVELOPMENT FUND				
Restricted	50,000			50,000
Unassigned	13,341	96,380	92,360	17,361
Total Land Development	63,341	96,380	92,360	67,361
AIRPORT FUND				
Restricted	245,046	80,000	101,450	223,596
Unassigned	125,067	862,210	949,610	37,667
Total Airport	370,113	942,210	1,051,060	261,263
WATER RESOURCE RECOVERY FUND				
Assigned	2,439,138	150,000	98,570	2,490,568
Restricted	300,000	16,637,400	16,637,400	300,000
Unassigned	3,452,870	3,675,760	2,929,700	4,198,930
Total Water Resource Recovery Fund	6,192,008	20,463,160	19,665,670	6,989,498
WATER FUND				
Assigned	944,163	729,000	769,490	903,673
Restricted	25,000			25,000
Unassigned	2,345,713	3,239,940	3,557,940	2,027,713
Total Water	3,314,876	3,968,940	4,327,430	2,956,386
SOLID WASTE FUND				
Restricted	200,000			200,000
Unassigned	656,538	112,270	276,470	492,338
Total Solid Waste	856,538	112,270	276,470	692,338
<u>Internal Service Funds</u>				
MOTOR POOL FUND				
Unassigned	799,709	880,400	940,970	739,139
SELF INSURANCE FUND	347,759	2,955,700	3,169,000	134,459
Total Proprietary Funds Informational Summaries	\$13,006,828	\$30,685,390	\$31,072,680	\$12,619,538

(A) Projections as of August, 2024

Mt. Pleasant

[general fund]



General Fund

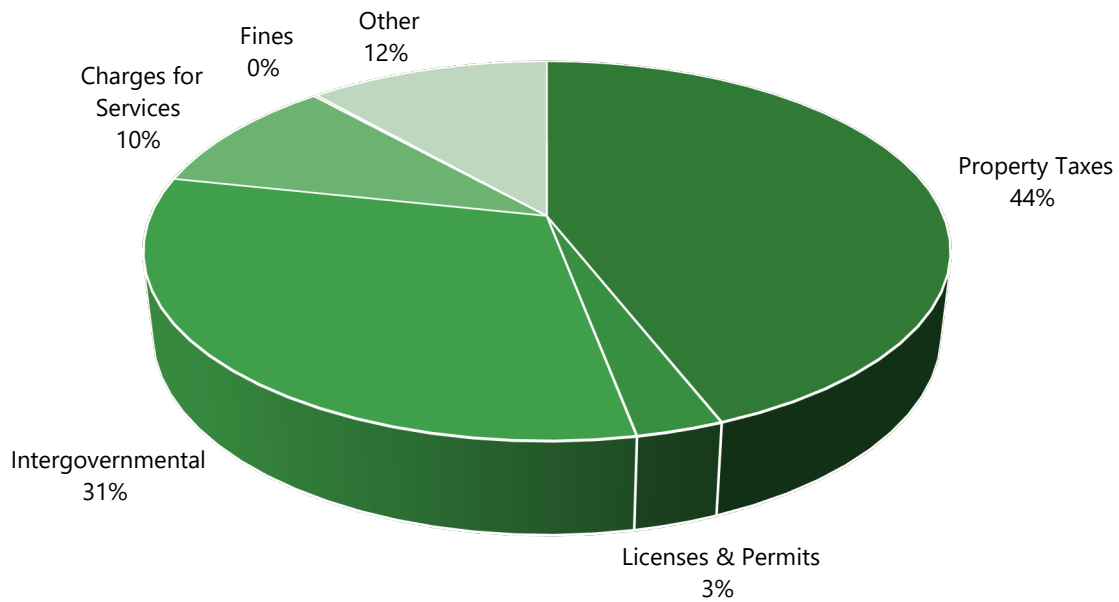
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund.

Overview

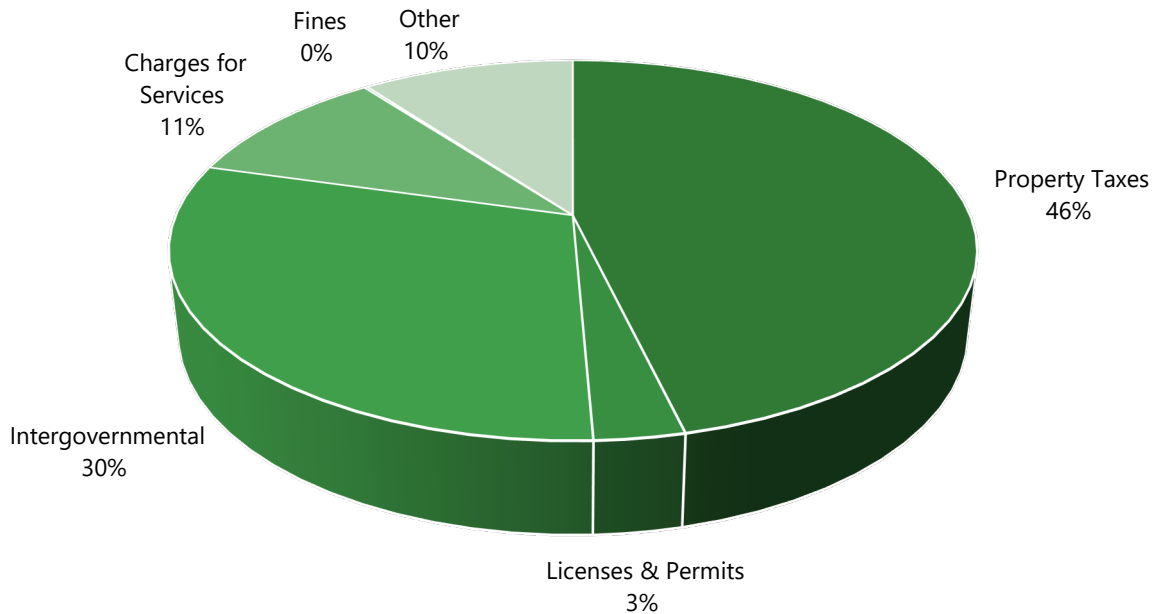
- Projected revenue is \$18,903,300 and projected total expenditures are \$19,105,240.
- The impact on the Unassigned Fund balance is an increase of \$66,350. Projected December 31, 2025. Unassigned Fund balance of \$6,149,936 (which is 32.2% of the 2025-operating budget) complies with the Fund Balance Policy adopted by the City Commission.
- We are projected to have \$721,088 of the Assigned Fund balance available for targeted economic development initiatives as of 12/31/2025.
- This budget anticipates using \$1,287,000 of ARPA funds for reconstruction of the parking lots 4 & 5 and the GKB northern trail extension. This essentially uses remaining ARPA funds that must be spent by 2026. In the event the City is successful for a current grant application for the GKB Trail, City Commission input will be sought on how to use the remaining ARPA Funds.
- Details regarding revenue and expenditures precede the revenue and division sections.
- Overall, non-capital expenditures remain mostly flat but are impacted by inflation. Being a service organization, the majority of expenditures are for compensation. Overall changes to compensation are as follows:
 - > Pay rates are negotiated with the various unions for a majority of the employees and contracted amounts are included in the appropriate budgets. A contingency for wage increases is in the City Manager's budget for PACT, POAM, COAM, POLC and POCF employees whose contracts are currently being negotiated.
 - > MERS contributions are expected to increase by approximately \$88,350 across all funds.
 - > ACT 345 Pension for Police/Fire employee's 2025 contribution is expected to increase by \$23,847.
 - > The actuarial determined contribution to the Police Retiree Health Care Fund decreased \$119,914 due to above expected investment performance. This is a closed plan and costs are impacted by retirements and investment returns.
- Beginning in 2022, the Block Grant Fund, Capital Improvement Fund and Special Assessment Fund were consolidated with the General Fund.
- The following graphs provide overviews of the 2025 proposed budget, primarily focusing on the General Fund as well as some historical trends.

General Fund Sources of Revenue

2024 Estimated

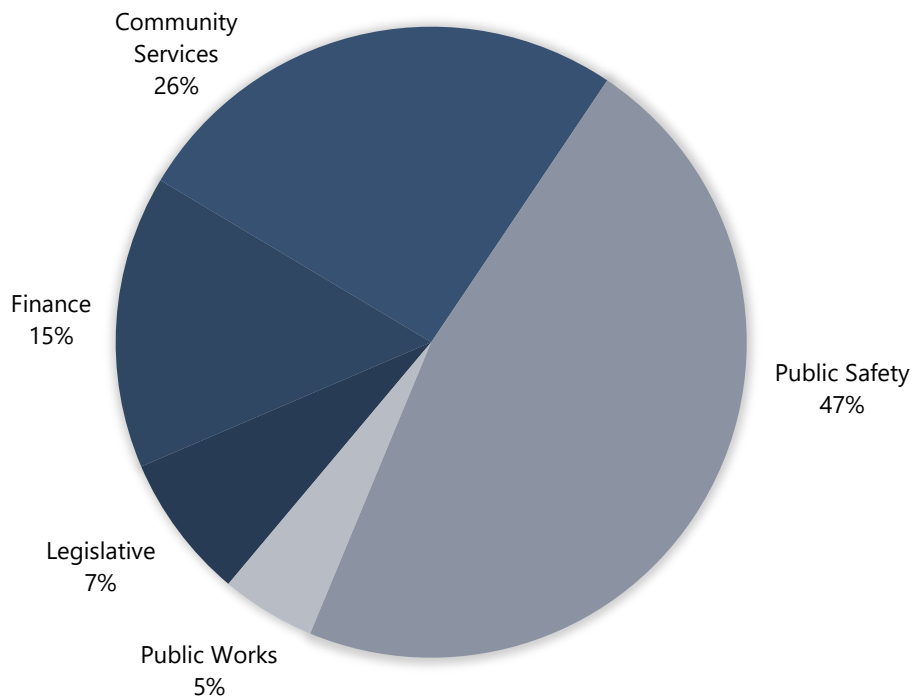


2025 Proposed

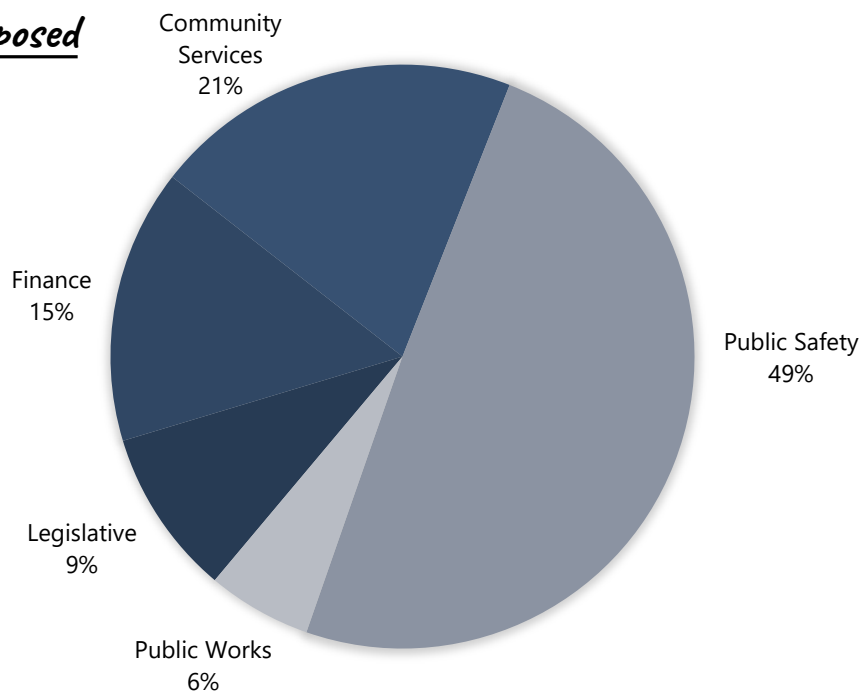


General Fund Uses of Funds by Division

2024 Estimated



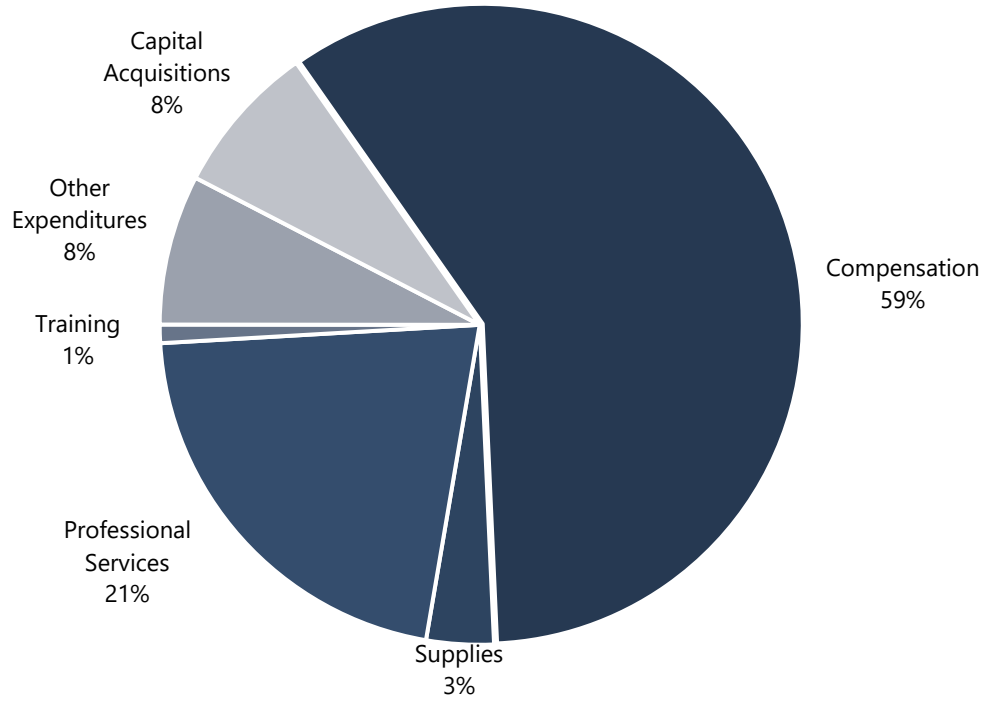
2025 Proposed



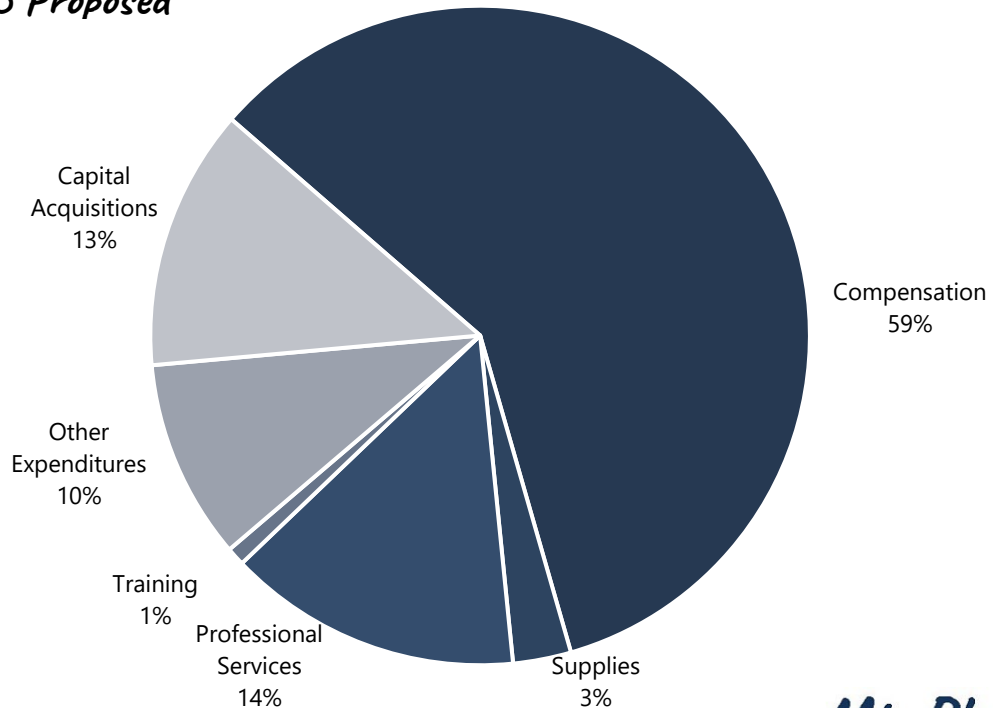
General Fund

Uses of Funds by Expenditure Category

2024 Estimated



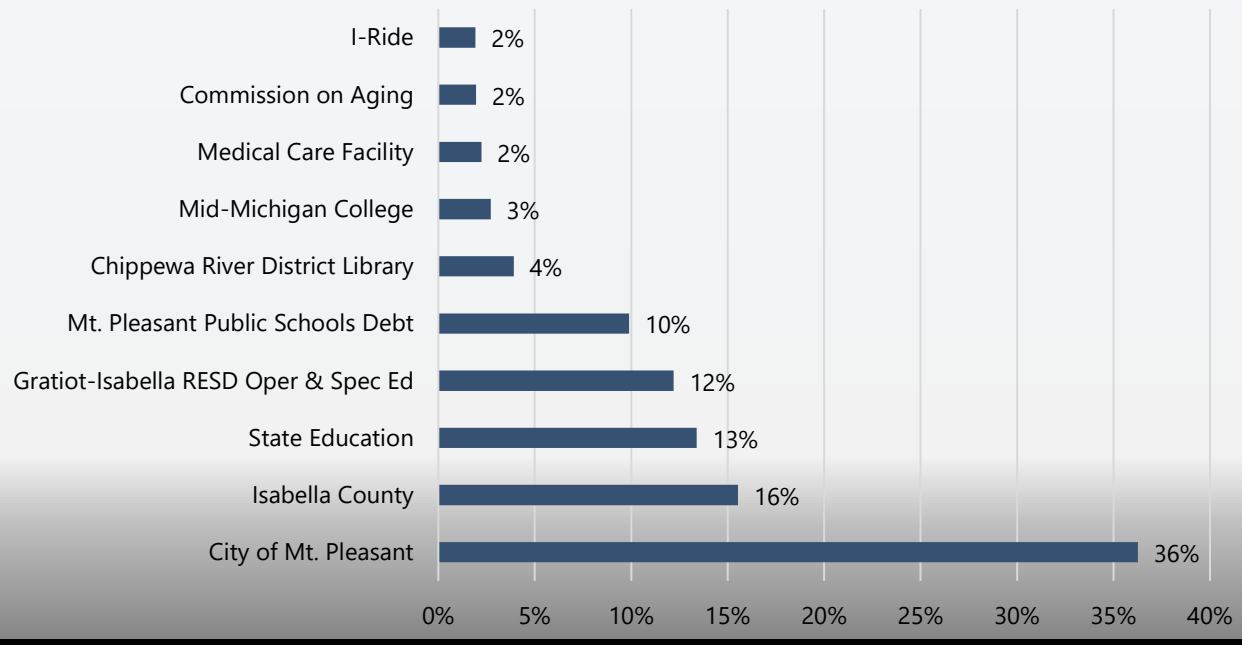
2025 Proposed



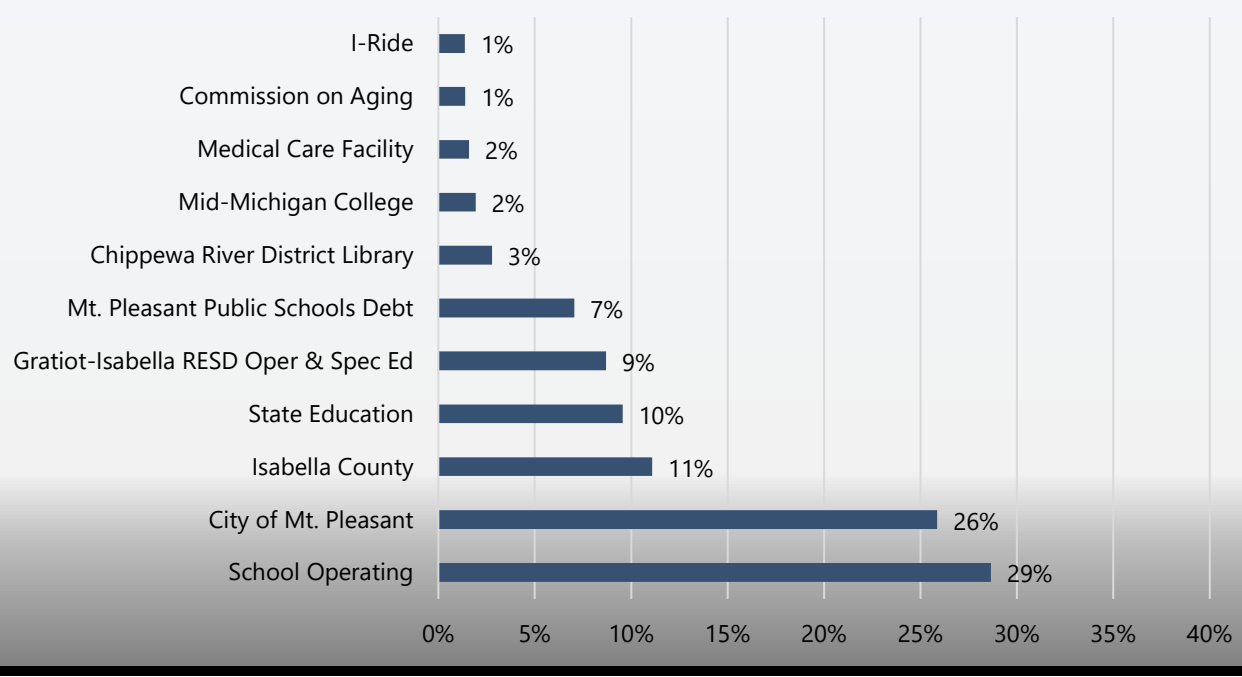
City Property Owners

2024 Total Millage

Principal Residence Properties



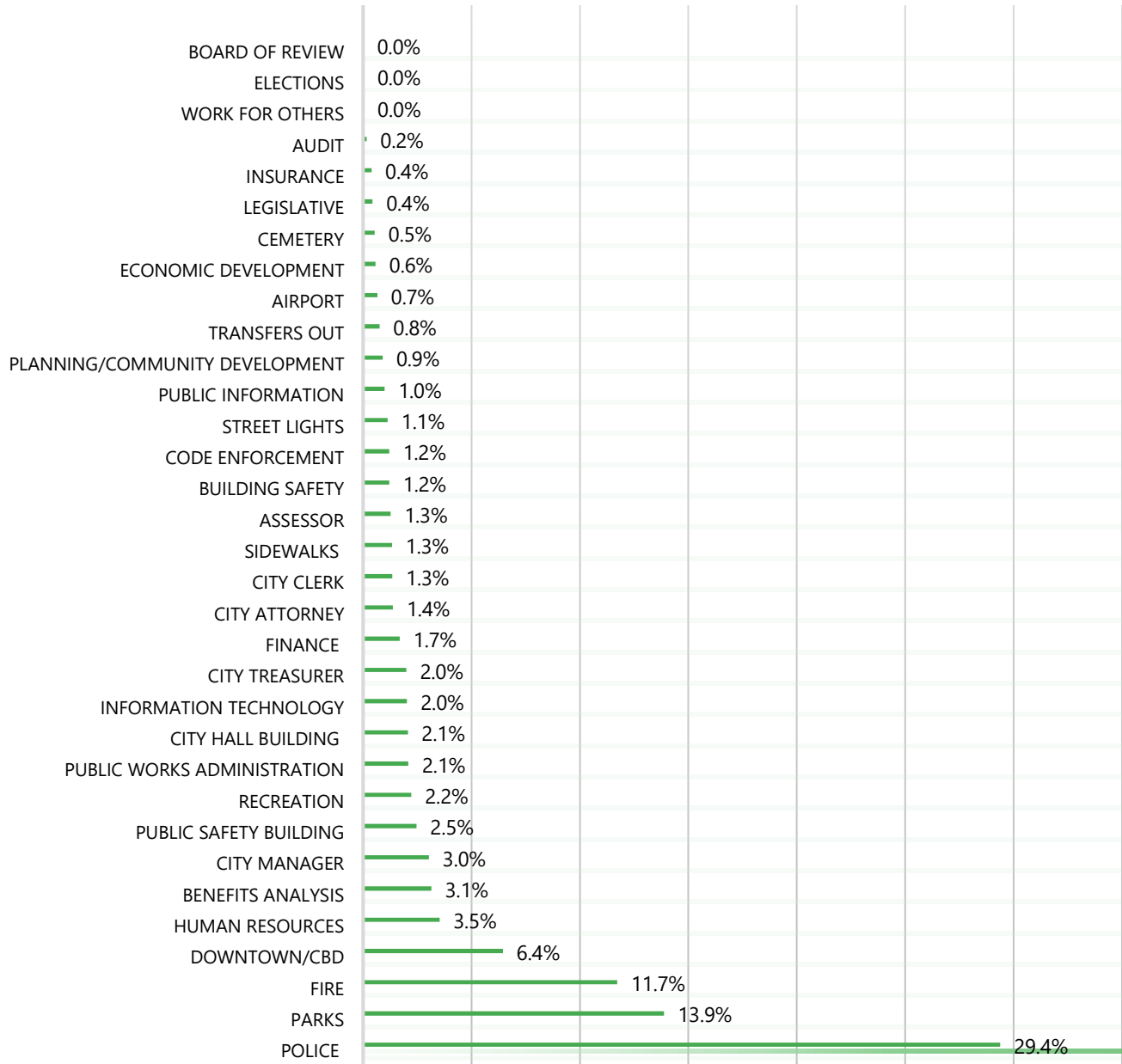
Non-Principal Residence Properties



General Fund

2025 Proposed Expenditures

All Divisions By Department



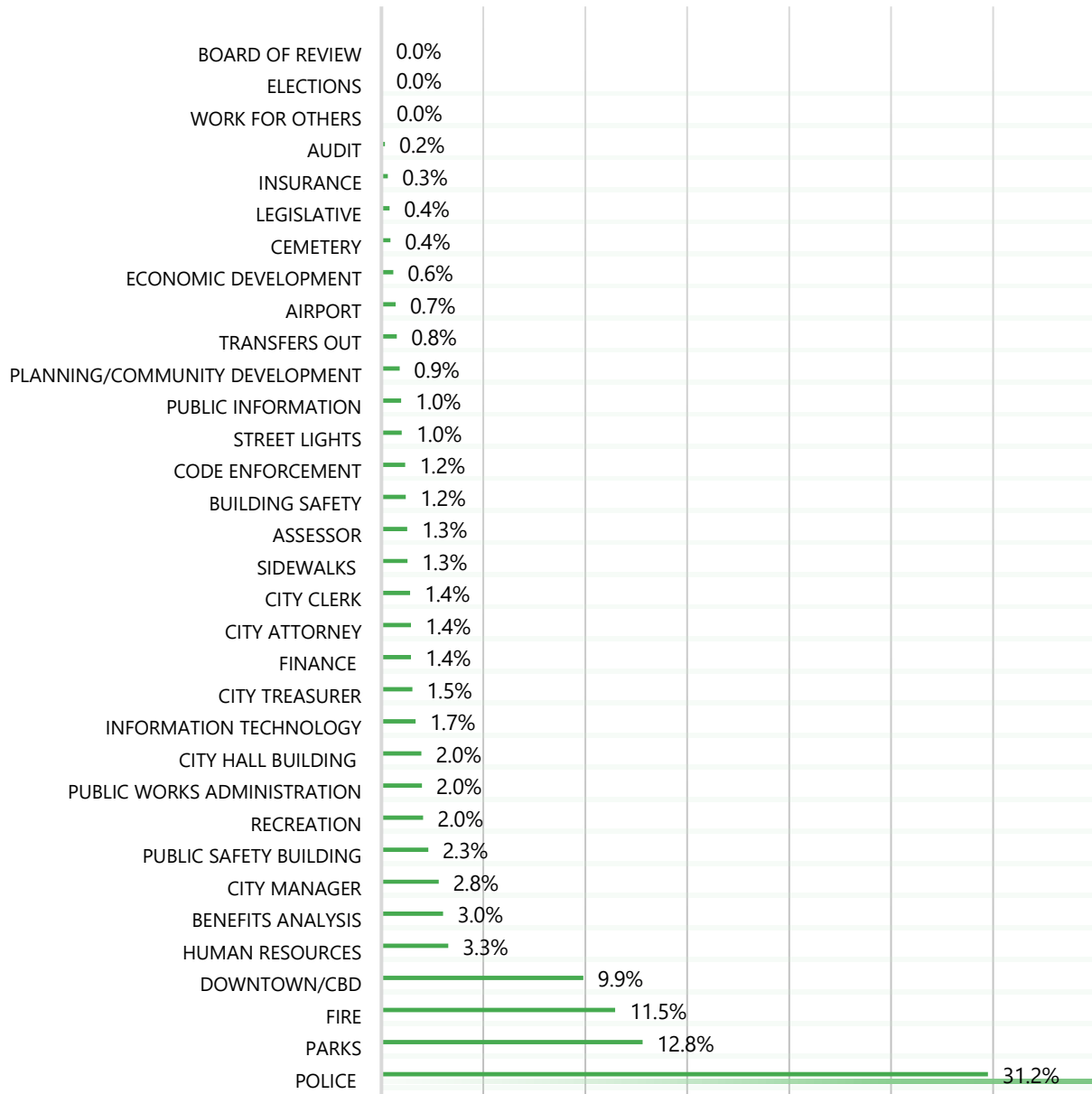
2025 Total General Fund Proposed Expenditures

\$19,105,240

General Fund

2024 Estimated Expenditures

All Divisions By Department



2024 Total General Fund Estimated Expenditures

\$18,503,620



General Fund Revenue

- The millage rate for 2025 is modeled at 16.25 mills. The millage rate may be revisited in the spring of 2025 due to the uncertainty of State Shared Revenue, personal property tax reimbursement and property tax values.
- Comparison of each millage component to the prior year is as follows:

	2024 Millage Rate	Modeled 2025 Millage Rate	Net Change Millage Rate
Operating	14.250	14.250	0.000
Capital Improvement	1.500	1.500	0.000
Borden Building Debt	0.500	0.500	0.000
Total	16.250	16.250	0.000

- Fire protection funding from Union Township will be renewed by the end of 2024. Budget assumes continuation of full funding from the State of Michigan for fire protection for state facilities.
- Contributions from Major and Local Streets, Parks and Recreation, Airport, Sewer, Water and Motor Pool funds increase and decrease based on activity (primarily construction), in the respective funds.
- Property tax revenue now includes Capital Improvement Millage as of 1/1/2022.
- General Fund includes MSHDA Grant and related Block Grant required to be used for neighborhoods activity as of 1/1/2022
- Capital Improvement funding is provided for the following projects:
 - > \$402,570 toward Chippewa River Bank Protection
 - > \$120,000 toward Chipp-A-Waters Playground
 - > \$90,000 toward Apparatus Bay Concrete Approaches (DPS)
 - > \$85,000 toward Roof Replacement (DPS)
 - > \$80,000 toward Oil Separator (DPS)
 - > \$72,500 toward Downtown Alley Reconstruction
 - > \$65,000 toward Downtown Improvement Program
 - > \$55,000 toward Nelson/Island Park Shelter Roofs
- Tribal 2% allocations are zero (0) since we no longer receive annual contributions for ongoing programs. Any allocations in May and November will be included in the amended budget process.
- Federal Grants include use of \$1,287,000 of ARPA funds for reconstruction of Parking Lots 4 & 5 and the GKB northern trail extension.
- Marijuana tax estimates based on guidance from State of Michigan.
- Reimbursements increased for Union Township portion of GKB trail extension project
- Property tax values should increase. However, pending Michigan Tax Tribunal cases challenging taxable values could offset gains realized by increased housing sale prices. Property tax revenue was assumed to increase by 2% for 2024 based on available sales data.
- Sale of Fixed Assets decrease due to Ford ending truck buyback program with Krapohl.
- State Shared Revenue payments from the State are projected to remain flat

GENERAL FUND REVENUE

2025 PROPOSED BUDGET

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
ASSIGNED:				
ECONOMIC INITIATIVES	721,088	0	0	721,088
PROJECTS/PROGRAMS	4,515,208	201,950	74,250	4,642,908
COMMITTED	3,327,995	2,177,120	2,418,570	3,086,545
NON-SPENDABLE	671,227	0	0	671,227
RESTRICTED	980,657	12,500	156,440	836,717
UNASSIGNED	6,093,782	16,512,130	16,445,780	6,160,132
TOTAL	\$16,309,957	\$18,903,700	\$19,095,040	\$16,118,617

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>CHARGES FOR SERVICES</u>				
Cemetery Lot Sales	\$11,100	\$8,818	\$9,000	\$9,000
Cemetery Lot Services	23,298	25,730	25,000	25,000
Charges For Dog Park	7,840	7,635	8,170	8,170
Charges For Services	65,541	58,276	40,380	40,380
Charges For Services-Cell Towers	181,758	248,888	195,000	195,000
Fire Protection - Twp/State	1,500,020	1,499,092	1,448,200	1,448,200
Park Facility Rental	17,496	22,008	16,000	16,000
Parking Meter	3,173	4,026	3,500	3,500
Sidewalk Construction	925	575	500	500
Tax Collections (Admin Fee)	194,667	205,428	200,000	200,000
CHARGES FOR SERVICES TOTAL	\$2,005,818	\$2,080,476	\$1,945,750	\$1,945,750
<u>CONTRIBUTION FROM OTHER FUNDS</u>				
Contribution from Airport Fund	\$29,740	\$38,120	\$41,070	\$41,070
Contribution from Capital Improvement Fund	0	0	0	0
Contribution from Component Units	79,904	36,640	38,140	36,640
Contribution from Local Street Fund	80,740	104,440	109,900	90,640
Contribution from Major Street Fund	412,591	362,989	444,830	357,810
Contribution from Motor Pool Fund	49,650	61,420	51,130	72,230
Contribution from Other Funds	93,538	62,040	64,010	56,410
Contribution from Recreation Fund	63,460	82,930	117,880	107,120
Contribution from WRRF Fund	260,590	260,750	242,870	245,610
Contribution from Water Fund	234,300	256,180	315,080	253,410
CONTRIBUTION FROM OTHER FUNDS TOTAL	\$1,304,513	\$1,265,509	\$1,424,910	\$1,260,940

GENERAL FUND REVENUE	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>DONATIONS</u>				
2% Tribal Allocation	\$325,000	\$377,456	\$0	\$0
Donations - Private Sources	67,647	142,520	76,370	18,700
DONATIONS TOTAL	\$392,647	\$519,976	\$76,370	\$18,700
<u>FINES</u>				
Diversions Fines	\$29,556	\$25,038	\$23,000	\$23,000
Ordinance Fines	2,603	6,560	6,000	6,000
Parking Fines	4,000	0	2,600	1,000
FINES TOTAL	\$36,159	\$31,598	\$31,600	\$30,000
<u>INTEREST - CHECKING/INVESTMENTS</u>	\$154,540	\$354,406	\$504,750	\$454,750
<u>INTERGOVERNMENTAL</u>				
Federal Grant	\$0	\$0	\$1,138,640	\$1,457,000
Marijuana Tax	264,572	296,687	250,000	250,000
State Grant	76,027	84,040	1,125,000	375,000
State Reimbursement - PPT Loss	336,914	385,811	360,000	360,000
State Revenue Sharing	3,161,616	3,151,833	3,220,000	3,220,000
State Share - Liquor	21,608	21,486	24,400	24,400
INTERGOVERNMENTAL TOTAL	\$3,860,737	\$3,939,857	\$6,118,040	\$5,686,400
<u>LICENSES & PERMITS</u>				
Building Permits	\$107,185	\$124,444	\$110,000	\$110,000
Business Licenses & Permits	10,503	14,632	12,000	12,000
Cable Franchise Fees	109,278	85,404	85,000	85,000
Housing Rental Inspection	220,900	215,880	218,300	218,300
Marijuana Licensing Fees	60,832	141,666	150,000	150,000
Parking Permits	8,275	(1,175)	3,500	3,500
LICENSES & PERMITS TOTAL	\$516,973	\$580,851	\$578,800	\$578,800
<u>MISCELLANEOUS REVENUE</u>	\$85,822	\$29,791	\$15,260	\$2,500
<u>*PROPERTY TAXES</u>				
Abated Property	\$11,939	\$30,032	\$31,000	\$31,000
Interest & Penalty On Taxes	29,121	26,663	29,000	44,000
Payment In Lieu Of Taxes	62,660	61,574	67,310	64,000
Property Taxes	7,654,164	8,349,931	8,473,320	8,606,460
PROPERTY TAXES TOTAL	\$7,757,884	\$8,468,200	\$8,600,630	\$8,745,460

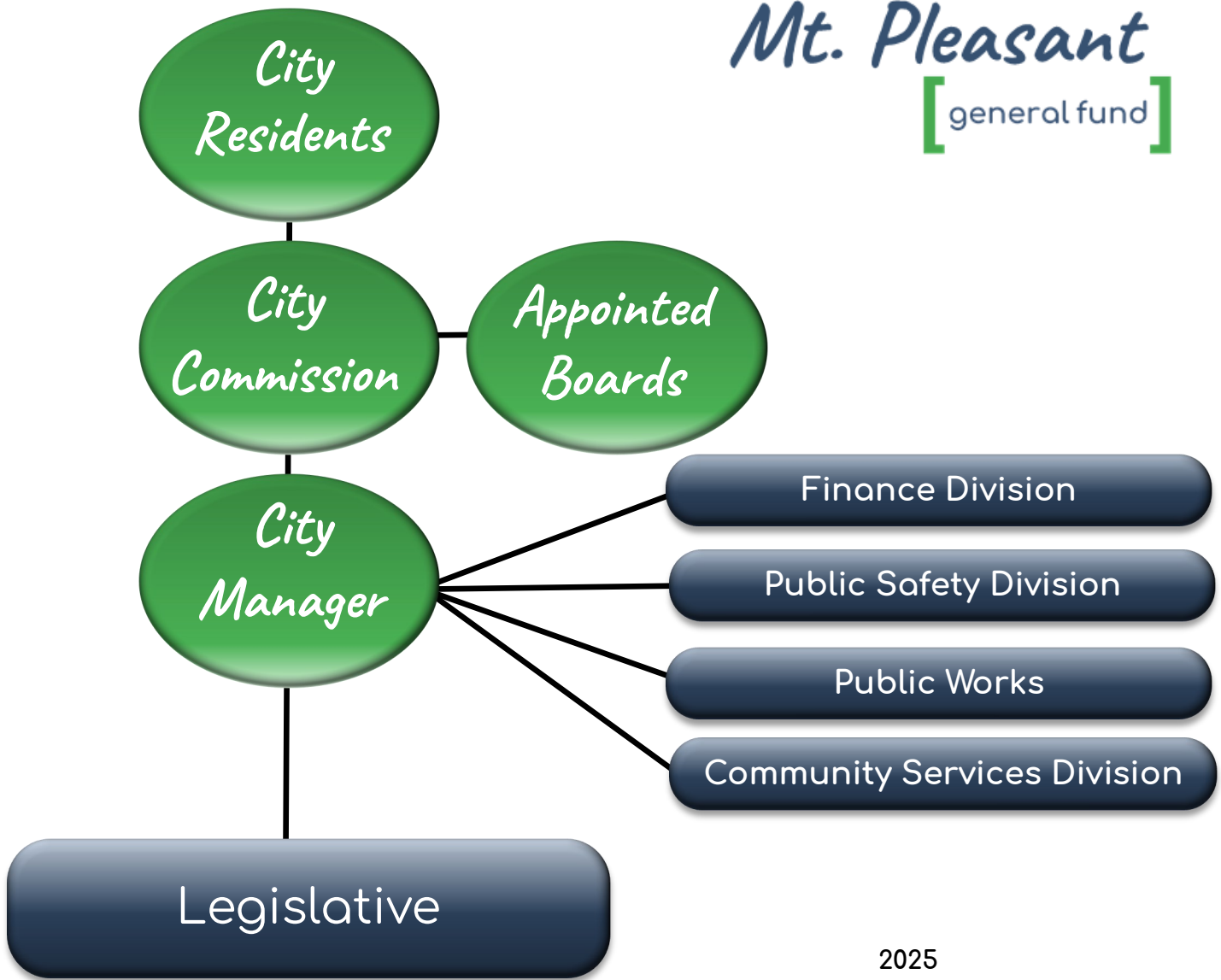
GENERAL FUND REVENUE	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>REIMBURSEMENTS</u>	\$63,307	\$178,354	\$224,000	\$180,000
<u>SALE OF FIXED ASSETS</u>	\$32,355	\$47,328	\$0	\$0

*Capital Improvements combined with Property Tax Revenue starting in 2022

GENERAL FUND TOTAL REVENUE	<u>\$16,210,755</u>	<u>\$17,496,346</u>	<u>\$19,520,110</u>	<u>\$18,903,300</u>
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Mt. Pleasant

[general fund]



	2025 Proposed Budget	FTE
City Attorney	\$263,200	
City Commission	57,990	
City Manager	579,230	2.00
Human Resources	673,590	4.00
International Relations	25,400	
Total Legislative	\$1,599,410	6.00

Legislative Division

The Legislative Division consists of all activities of the City Commission, City Manager, City Attorney and Human Resources.

City Attorney Activity

- Serve as counsel to the City Commission
- Prepares or reviews deeds, ordinances, agreements, contracts and other legal documents
- Represents the City as prosecutor in District Court and in civil litigation
- Fees for additional services depending on number of Circuit Court cases varies from year to year

City Manager Activity

- Implements City Commission policies and guides all city operations on a daily basis
- Includes City Manager and support staff salaries, operating supplies and affiliations with state and local organizations
 - 2025 Expenditures
 - Increase in Other Expenditures due to estimated centralized funds for 2025 Professional, Administrative, Confidential and Technical (PACT), Police Officers Association of Michigan (POAM), Command Officers Association of Michigan (COAM), Police Officers Labor Council (POLC) and Paid on Call Fire (POCF) as union contracts have not been ratified for 2025 wages at the time of budget development.

Human Resources Activity

Administration

- Human Resources function
- Tracking of all personnel activity and records
- Selection and hiring of all employees
- Benefits administration
- Labor relations and all labor agreement negotiation costs
- Coordination of required city-wide employee safety training and employee tracking
 - 2025 Expenditures
 - > Increase in Compensation due to vacancy savings in 2024

Employee Recognition

- Recognize employees for years of service to the community

Policy Development - Education

- Training for all employees on issues integral to management philosophies
- Costs associated with Employee Assistance Program (EAP) contract

Payroll

- Processing of all payroll

International Relations

- Maintenance of sister city relationship with Okaya, Japan
 - 2025 Expenditures
 - > Increase in Other Expenditures due to trip planned in 2025

Legislative Activity

- City Commission compensation, supplies, charter required legal notices, advertisements and training
- Membership with Michigan Municipal League (MML)

LEGISLATIVE DIVISION**2025 PROPOSED BUDGET**

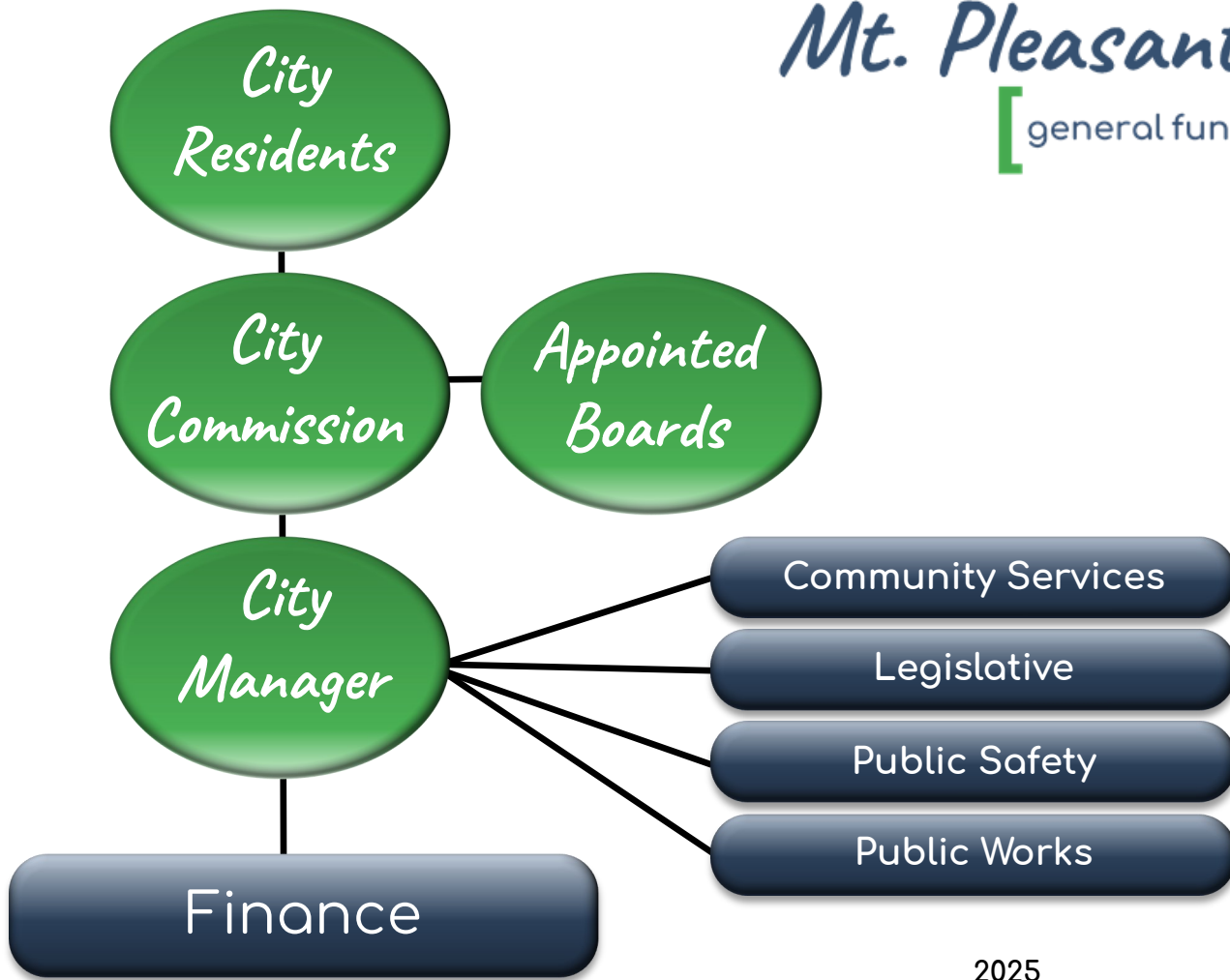
	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>CITY ATTORNEY ACTIVITY</u>				
Professional Services	\$203,738	\$181,465	\$259,500	\$263,200
<u>CITY MANAGER ACTIVITY</u>				
Compensation (2.00 FTE)	\$314,590	\$306,968	\$336,190	\$317,120
Supplies	708	2,899	8,190	3,340
Professional Services	635	1,102	18,000	240
Other Expenditures	3,542	3,426	4,180	243,350
Training	9,744	8,381	11,640	14,200
Utilities	1,056	1,082	980	980
CITY MANAGER ACTIVITY TOTAL	<u>\$330,275</u>	<u>\$323,858</u>	<u>\$379,180</u>	<u>\$579,230</u>
<u>HUMAN RESOURCES ACTIVITY</u>				
<u>ADMINISTRATION</u>				
Compensation (3.00 FTE)	\$420,203	\$413,596	\$351,100	\$400,800
Supplies	3,312	4,439	8,350	9,050
Professional Services	57,646	59,679	79,480	92,130
Other Expenditures	4,949	7,683	6,760	5,610
Training	5,666	6,193	9,650	10,700
ADMINISTRATION TOTAL	<u>\$491,776</u>	<u>\$491,590</u>	<u>\$455,340</u>	<u>\$518,290</u>
<u>EMPLOYEE RECOGNITION</u>				
Supplies	\$2,983	\$2,011	\$8,800	\$8,800
<u>POLICY DEVELOPMENT/EDUCATION</u>				
Professional Services	\$5,371	\$12,162	\$32,300	\$34,300
<u>PAYROLL PROCESSING</u>				
Compensation (1.00 FTE)	\$94,361	\$95,262	\$102,430	\$103,600
Supplies	1,007	(117)	2,600	2,700
Professional Services	7,007	5,587	4,300	4,300
Training	951	413	1,600	1,600
PAYROLL PROCESSING TOTAL	<u>\$103,326</u>	<u>\$101,145</u>	<u>\$110,930</u>	<u>\$112,200</u>
HUMAN RESOURCES ACTIVITY TOTAL	<u>\$603,456</u>	<u>\$606,908</u>	<u>\$607,370</u>	<u>\$673,590</u>

LEGISLATIVE DIVISION

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>INTERNATIONAL RELATIONS ACTIVITY</u>				
Other Expenditures	\$0	\$0	\$0	\$25,400
<u>CITY COMMISSION ACTIVITY</u>				
Compensation (N/A FTE)	\$11,716	\$11,852	\$15,600	\$17,490
Supplies	281	2,160	2,300	2,600
Professional Services	19,542	12,605	10,000	10,000
Other Expenditures	9,374	10,543	10,880	10,600
Training	6,301	15,846	20,050	17,300
CITY COMMISSION ACTIVITY TOTAL	\$47,214	\$53,006	\$58,830	\$57,990
LEGISLATIVE DIVISION TOTAL EXPENDITURES	<u>\$1,184,683</u>	<u>\$1,165,237</u>	<u>\$1,304,880</u>	<u>\$1,599,410</u>

Mt. Pleasant

[general fund]



	2025 Proposed Budget	FTE
Audit	\$31,280	
Benefits Analysis	601,100	
Board of Review	2,450	
City Assessor	241,970	0.75
City Clerk	256,260	2.00
*City Treasurer	380,840	3.25
Elections	4,700	
Finance Administration	321,540	2.00
Information Technology	386,690	2.00
Insurance/Bonds	74,610	
Public Information	188,920	1.50
Capital Improvement/Special Assessment Transfers	145,000	
Total	\$2,635,360	11.50

*Another 1.25 FTE allocated to Water and Water Resource Recovery Funds

Finance Division

In accordance with Ordinance Chapter 31.18, "The Division of Finance and Records is headed by the Finance Director who is responsible for accounting for the receipt and expenditure of public funds, the maintenance and preservation of public records and documents and the assessment of taxable property."

Audit Activity

- Contract to perform the annual audit as required by state law and the charter. Contract will be put out for bid in 2024
 - 2025 Expenditures
 - > Contract expires end of 2024 and will be rebid for upcoming audit

Benefits Analysis Activity

- Professional Services for analysis of benefit changes
 - 2025 Expenditures
 - > Increase in Professional Services due to additional MERS contribution in 2025

Board of Review Activity

- Taxpayers' first avenue of appeal for tax assessments as mandated by the General Property Tax Act

Capital Improvement Fund

- Millage dedicated for capital projects throughout the community and remains at 1.5 mills for 2025. Capital Improvement Fund is combined with General Fund as of 1/1/2022

City Assessor Activity

- Discovery, listing and valuation of all property, real and personal, for taxation purposes pursuant to Michigan statutes and State Tax Commission guidelines
- Tracking of all principal residence exemptions as required by Proposal A
- Property record card review of selected neighborhoods within the City
- Residential rental property survey and property inspections each year
- Defense of all tax value appeals
- Contract with Assessor renewed in 2024

City Clerk Activity

- City's primary record keeper and information liaison between City Commissioners and the public
- Conducts annual elections
- Tracks all ordinance violations including parking infractions

City Treasurer Activity

Administration

- Tax and special assessment billing, accounting and audit, investments and cash management, supervision of utility billing and pension administration

Cashier

- Processing all cash receipts and customer service
 - 2023 Expenditures
 - > Increase in Compensation due to employee reaching full third year step as outlined in union contract

Elections Activity

- Direct cost of elections
 - 2025 Expenditures
 - > Decrease in all election expenditures based on no elections being expected to occur in 2025

Finance Administration Activity

Administration

- Payable accounting, purchasing, budgeting and supervision of the division
 - 2025 Expenditures
 - > Increase in Compensation due to vacancy savings in 2024

Building Operations

- All City Hall postage and copy machine maintenance contracts

Information Technology Activity

- Oversight and maintenance of the City's computer systems
- Supports three local area networks, one wide area network, over 125 desktops and laptops and the City's website
 - 2025 Expenditures
 - > Decrease in Capital Acquisitions due to citywide replacement of network switches in 2024

Insurance Activity

- General Fund general liability and property insurance

Public Information Activity

- Promotes and publicizes city events and information, including newsletters
- Broadcasting services for City Commission, Planning Commission and ZBA meetings

Special Assessment Activity

- Loans to property owners for public improvements made to their property
- Monies are transferred to funds responsible for the construction

FINANCE DIVISION

2025 PROPOSED BUDGET

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>AUDIT ACTIVITY</u>				
Professional Services	\$20,500	\$20,500	\$30,750	\$30,750
Other Expenditures	530	530	530	530
AUDIT ACTIVITY TOTAL	<u>\$21,030</u>	<u>\$21,030</u>	<u>\$31,280</u>	<u>\$31,280</u>
<u>BENEFITS ANALYSIS</u>				
Professional Services	\$1,203,400	\$1,100	\$559,900	\$601,100
<u>BOARD OF REVIEW ACTIVITY</u>				
Compensation (N/A FTE)	\$1,066	\$845	\$1,100	\$1,100
Supplies	0	63	250	250
Professional Services	987	908	1,000	1,000
Other Expenditure	0	0	100	100
BOARD OF REVIEW ACTIVITY TOTAL	<u>\$2,053</u>	<u>\$1,816</u>	<u>\$2,450</u>	<u>\$2,450</u>
<u>CAPITAL IMPROVEMENTS</u>				
Contributions to Other Funds	\$118,741	\$283,265	\$0	\$72,500
<u>CITY ASSESSOR ACTIVITY</u>				
Compensation (.75 FTE)	\$66,867	\$64,644	\$77,360	\$80,020
Supplies	1,845	66	1,000	1,000
Professional Services	110,313	168,419	153,810	158,770
Other Expenditures	292	97	680	680
Training	728	126	1,500	1,500
CITY ASSESSOR ACTIVITY TOTAL	<u>\$180,045</u>	<u>\$233,352</u>	<u>\$234,350</u>	<u>\$241,970</u>
<u>CITY CLERK ACTIVITY</u>				
Compensation (2.00 FTE)	\$220,476	\$220,189	\$243,740	\$235,050
Supplies	4,437	4,916	11,400	6,400
Professional Services	2,545	3,837	7,100	7,300
Other Expenditures	1,399	2,217	1,840	4,410
Training	2,514	2,477	3,700	3,100
CITY CLERK ACTIVITY TOTAL	<u>\$231,371</u>	<u>\$233,636</u>	<u>\$267,780</u>	<u>\$256,260</u>

FINANCE DIVISION	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>CITY TREASURER ACTIVITY</u>				
<u>ADMINISTRATION</u>				
Compensation (2.00 FTE)	\$155,052	\$205,115	\$222,070	\$247,000
Supplies	1,264	4,271	1,360	1,400
Professional Services	6,992	7,461	22,480	10,760
Other Expenditures	409	1,199	2,000	2,200
Training	1,484	3,797	4,740	3,300
ADMINISTRATION TOTAL	\$165,201	\$221,843	\$252,650	\$264,660
<u>CASHIER</u>				
Compensation (*1.25 FTE)	\$101,419	\$84,040	\$106,140	\$113,630
Supplies	1,314	3,037	1,750	1,750
Professional Services	606	587	2,620	600
Other Expenditures	524	594	200	200
CASHIER TOTAL	\$103,863	\$88,258	\$110,710	\$116,180
CITY TREASURER ACTIVITY TOTAL	\$269,064	\$310,101	\$363,360	\$380,840
<u>ELECTIONS ACTIVITY</u>				
Compensation (N/A FTE)	\$21,813	\$8,658	\$67,440	
Supplies	16,627	11,772	15,390	
Professional Services	24,871	39,982	56,650	4,700
Other Expenditures	12	567	(10,200)	0
ELECTIONS ACTIVITY TOTAL	\$63,323	\$60,979	\$129,280	\$4,700
<u>FINANCE ADMINISTRATION ACTIVITY</u>				
<u>ADMINISTRATION</u>				
Compensation (2.00 FTE)	\$284,743	\$351,017	\$229,000	\$279,950
Supplies	3,567	1,312	6,370	4,000
Other Expenditures	1,117	2,075	380	380
Training	2,601	1,595	1,280	1,280
Utilities	1,036	1,037	1,050	600
ADMINISTRATION TOTAL	\$293,064	\$357,036	\$238,080	\$286,210
<u>BUILDING OPERATIONS</u>				
Supplies	22,500	\$23,246	\$21,930	\$27,130
Professional Services	8,076	8,076	8,200	8,200
BUILDING OPERATIONS TOTAL	\$30,576	\$31,322	\$30,130	\$35,330
FINANCE ADMINISTRATION ACTIVITY TOTAL	\$323,640	\$388,358	\$268,210	\$321,540

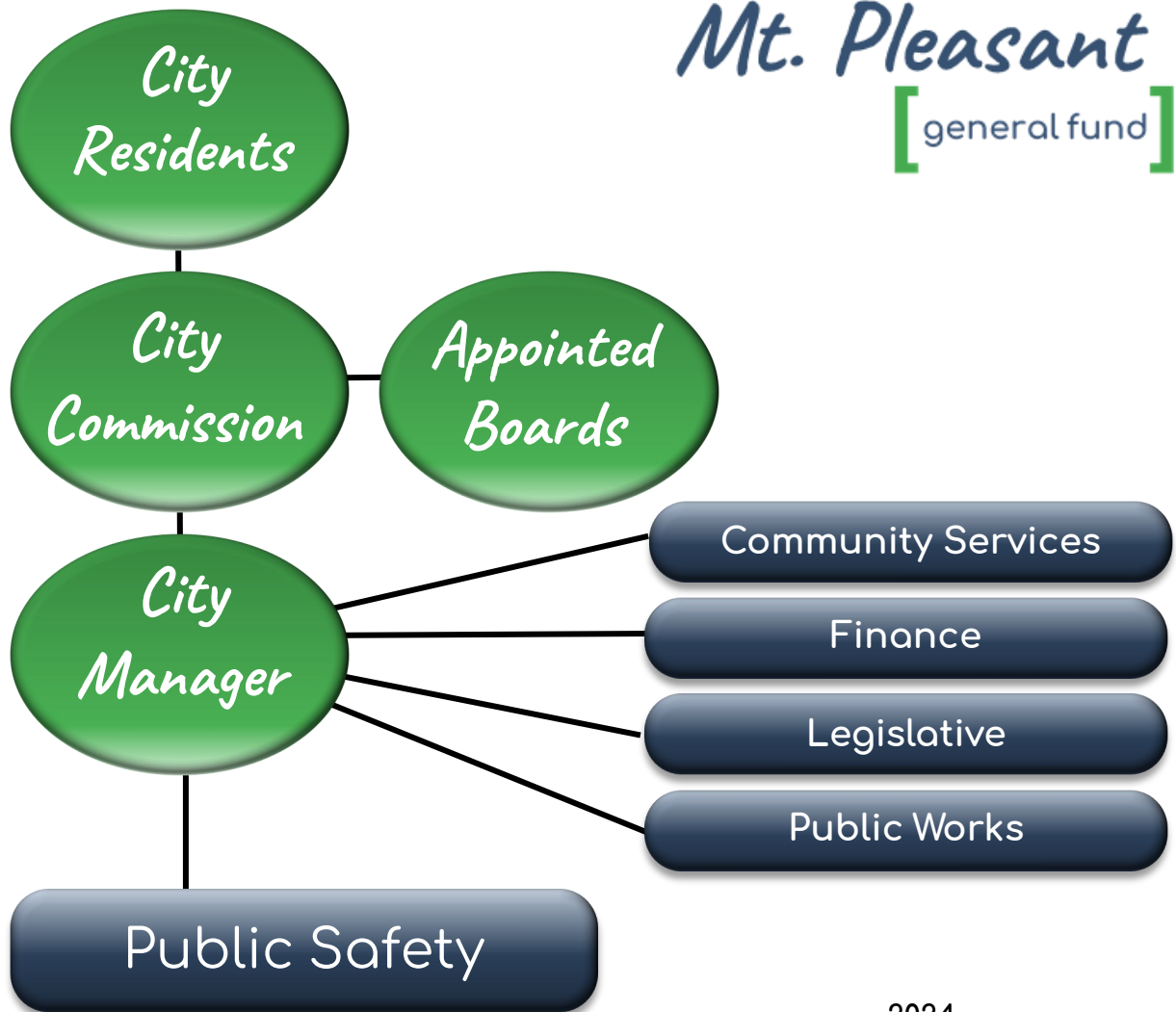
FINANCE DIVISION

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>INFORMATION TECHNOLOGY ACTIVITY</u>				
Compensation (2.00 FTE)	\$270,973	\$242,990	\$251,170	\$251,380
Supplies	5,091	11,602	65,990	14,500
Professional Services	121,225	118,348	105,770	99,310
Other Expenditures	15,291	18,912	93,260	17,500
Training	4,573	0	4,000	4,000
INFORMATION TECHNOLOGY ACTIVITY TOTAL	<u>\$417,153</u>	<u>\$391,852</u>	<u>\$520,190</u>	<u>\$386,690</u>
<u>INSURANCE/BONDS</u>				
Insurance & Bonds	\$59,004	\$65,618	\$74,610	\$74,610
<u>PUBLIC INFORMATION</u>				
Compensation (1.50 FTE plus temporaries)	\$131,063	\$135,225	\$140,360	\$141,260
Supplies	720	1,921	2,000	2,000
Professional Services	30,725	68,242	38,020	40,980
Other Expenditures	1,513	1,585	1,680	1,680
Training	0	0	3,000	3,000
PUBLIC INFORMATION TOTAL	<u>\$164,021</u>	<u>\$206,973</u>	<u>\$185,060</u>	<u>\$188,920</u>
<u>SPECIAL ASSESSMENT PROJECT TRANSFERS</u>				
Contributions to Other Funds	\$53,587	\$0	\$0	\$72,500
FINANCE DIVISION TOTAL EXPENDITURES	<u>\$3,106,432</u>	<u>\$2,198,080</u>	<u>\$2,636,470</u>	<u>\$2,635,360</u>

*Another 1.50 FTE allocated to Water and WRRF Funds

Mt. Pleasant

[general fund]



	2024 Proposed Budget	FTE
Code Enforcement/NRU	\$229,670	2.00
*Fire	2,239,580	12.00
**Police	5,612,390	34.00
Public Safety Building	471,270	
Total	\$8,552,910	48.00

*Plus 16 POC Firefighters
 **Plus 9 Crossing Guards and 3 Park Rangers

Public Safety Division

In accordance with Ordinance Chapter 31.20, "The Division of Public Safety is headed by the Director. The Director is responsible for maintenance of the public peace and safety through the prevention and suppression of fires, crime prevention and the detection and arrest of persons who have violated local, state or federal laws."

Code Enforcement/Neighborhood Resource Unit

- Enforcement of city codes and ordinances including solid waste, abandoned/inoperative vehicles, noxious grass/weeds, property maintenance standards, permanent/portable signs, nuisances, dogs/cats, clearing of commercial sidewalks and zoning
- Parking enforcement throughout the City excluding areas contracted by CMU
- Cooperates with other departments on the Housing Licensing Ordinance
- Focuses on neighborhood priorities as part of the Neighborhood Resource Unit (NRU)
 - 2025 Expenditures
 - > Decrease in Professional Services due to MSHDA NEP grant activity in 2024.

Fire Activity

Fire Administration

- Management and organization of all activities within the Fire Department

Fire Records

- Maintenance of all records in the Fire Department; including suppression, investigation, inspections and other administrative reports
- Scheduling and coordinating of all rental housing inspection dates and times

Fire Suppression/Investigation

- Call response to fires, medical (EMS), extrication and hazardous materials
- Extinguishing fires, patient care, patient assessment and rescue and containment of spills and leaks
 - 2025 Expenditures
 - > Increase in Compensation due to multiple retirement benefit time payouts

Inspections and Prevention

- Checking for safety and hazardous conditions of properties including commercial, residential and various public assembly buildings
- Implementation and enforcement of the locally adopted codes and ordinances for rental housing licensing
- Plan review for any new construction within the City and commercial construction within Union Township

Police Activity

Criminal Investigation

- Detectives conduct all major investigations to gain information and evidence to apprehend and convict those who commit felonies
- Includes officer assigned to M.I.N.T.
- Involved in prisoner transports, polygraph exam appointments, background checks, property room and transportation of evidence
 - 2025 Expenditures
 - > Increase in Compensation due to retirement benefit time payout
 - > Decrease in Other Expenditures due to vehicle purchase in 2024

Containment Team

- Provides multi-jurisdictional support at major incidents
- Staffed by participating departments

Patrol Services

- Officers responding to emergency situations, traffic enforcement, accident investigations and preliminary criminal investigations
- Consists of four (4) shifts with one (1) sergeant, four (4) officers and the Park Rangers
- Training for officers and numerous partnerships throughout the community
 - 2025 Expenditures
 - > Increase in Compensation due to vacancy savings and several new hires starting at the first compensation step per the POAM union contract in 2024
 - > Increase in Capital Acquisitions due to replacement of the in-car camera system

Police Administration

- Management, organization and oversight of the Police and Fire Department activity
- Funding for the Director of Public Safety and two (2) police administrators

Police Grants

- Expenditure of Public Act 302 Training funds and any other grants received

Police Records

- Processing, recording, filing and retrieval of all police records information
- Assist walk-in customers, data entry, process court documents and operate the Law Enforcement Information Network (LEIN)
 - 2025 Expenditures
 - > Increase in Compensation due to records management being fully staffed and employees reaching higher contractual steps

Youth and Community Services Unit

- Focuses on the youth of our community by placing officers in the Mt. Pleasant schools during the day
- Includes one (1) Public Information Officer, two (2) Officer assigned to Mt. Pleasant Public Schools and nine (9) Crossing Guards
- Establishes contacts with youth in a positive fashion, target those who may be at risk and attempt to intervene through positive programs
- Investigates criminal acts by youth
- Community crime prevention and interaction throughout the community; including businesses, neighborhoods and youth
- Focuses on neighborhood priorities as part of the Neighborhood Resource Unit
 - 2025 Expenditures
 - > Increase in Capital Acquisitions due to replacement of YSU vehicle

Public Safety Building Activity

Public Safety Building Operations

- Costs related to utilities, maintenance and upkeep of the building that houses Police and Fire
 - 2025 Expenditures
 - > Capital Acquisitions for apparatus bay concrete approach, oil separator and roof replacement

Work for Others Activity

Mowing for Others

- Cost of mowing noxious grass/weeds in violation of the ordinance
- Property owners are billed for this expense plus overhead

PUBLIC SAFETY DIVISION

2025 PROPOSED BUDGET

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>CODE ENFORCEMENT/NEIGHBORHOOD RESOURCE UNIT ACTIVITY</u>				
<u>CODE ENFORCEMENT ACTIVITY</u>				
Compensation (2.00 FTE)	\$223,411	\$193,217	\$183,870	\$202,920
Supplies	7,581	7,768	7,800	7,800
Professional Services	18,139	168,786	110,000	10,800
Training	637	330	2,350	2,350
Utilities	3,495	1,968	3,300	3,300
CODE ENFORCEMENT TOTAL	\$253,263	\$372,069	\$307,320	\$227,170
<u>WORK FOR OTHERS ACTIVITY</u>				
Professional Services	\$1,400	\$882	\$2,500	\$2,500
CODE ENFORCEMENT/NEIGHBORHOOD RESOURCE UNIT TOTAL	\$254,663	\$372,951	\$309,820	\$229,670
<u>FIRE ACTIVITY</u>				
<u>FIRE ADMINISTRATION</u>				
Compensation (1.00 FTE)	\$250,644	\$98,164	\$165,560	\$166,740
Supplies	4,008	3,606	4,280	4,280
Professional Services	11,448	16,134	10,000	10,000
Other Expenditures	2,842	2,691	4,090	4,090
Training	1,834	1,289	3,650	3,650
Capital Acquisitions	0	0	0	0
FIRE ADMINISTRATION TOTAL	\$270,776	\$121,884	\$187,580	\$188,760
<u>FIRE RECORDS</u>				
Compensation (1.00 FTE)	\$70,855	\$70,830	\$77,440	\$80,780
Supplies	5,078	3,152	3,560	3,560
Professional Services	9,430	5,847	13,120	13,120
Training	33	577	900	900
FIRE RECORDS TOTAL	\$85,396	\$80,406	\$95,020	\$98,360
<u>FIRE SUPPRESSION/INVESTIGATION</u>				
Compensation (6.75 FTE plus 16 POC Firefighters)	\$1,117,631	\$1,145,390	\$1,239,840	\$1,354,000
Supplies	51,479	52,412	61,340	61,340
Professional Services	47,012	105,143	40,200	40,200
Other Expenditures	323,701	99,153	29,370	29,370
Training	9,391	12,209	15,000	15,000
Utilities	1,776	1,935	3,160	3,160
FIRE SUPPRESSION/INVESTIGATION TOTAL	\$1,550,990	\$1,416,242	\$1,388,910	\$1,503,070

PUBLIC SAFETY DIVISION

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>INSPECTIONS/PREVENTION</u>				
Compensation (3.25 FTE)	\$383,137	\$410,149	\$429,850	\$428,680
Supplies	4,765	8,302	5,680	5,680
Professional Services	2,321	2,132	4,060	4,060
Other Expenditures	211	422	870	870
Training	1,503	3,678	7,900	7,900
Utilities	2,460	2,573	2,200	2,200
INSPECTIONS/PREVENTION TOTAL	\$394,397	\$427,256	\$450,560	\$449,390
FIRE TOTAL	\$2,301,559	\$2,045,788	\$2,122,070	\$2,239,580

POLICE ACTIVITYCRIMINAL INVESTIGATION

Compensation (3.00 FTE)	\$395,548	\$464,825	\$467,480	\$495,810
Supplies	16,744	9,420	15,830	17,970
Professional Services	9,910	8,104	18,680	18,680
Other Expenditures	0	0	40,000	0
Training	770	423	3,560	3,560
Utilities	1,796	1,763	2,000	2,000
CRIMINAL INVESTIGATION TOTAL	\$424,768	\$484,535	\$547,550	\$538,020

CONTAINMENT TEAM

Supplies	\$2,936	\$3,686	\$4,100	\$4,100
Other Expenditures	2,878	2,096	0	0
CONTAINMENT TEAM TOTAL	\$5,814	\$5,782	\$4,100	\$4,100

PATROL SERVICES

Compensation (20.00 FTE plus 3 Park Rangers)	\$2,601,879	\$2,596,274	\$2,666,980	\$2,731,510
Supplies	143,640	118,132	133,200	143,600
Professional Services	25,448	907	5,180	5,180
Other Expenditures	86,743	89,322	89,090	89,090
Training	31,800	31,314	38,500	38,500
Utilities	13,097	18,998	24,410	24,410
Capital Acquisitions	3,765	127,362	278,900	220,040
PATROL SERVICES TOTAL	\$2,906,372	\$2,982,309	\$3,236,260	\$3,252,330

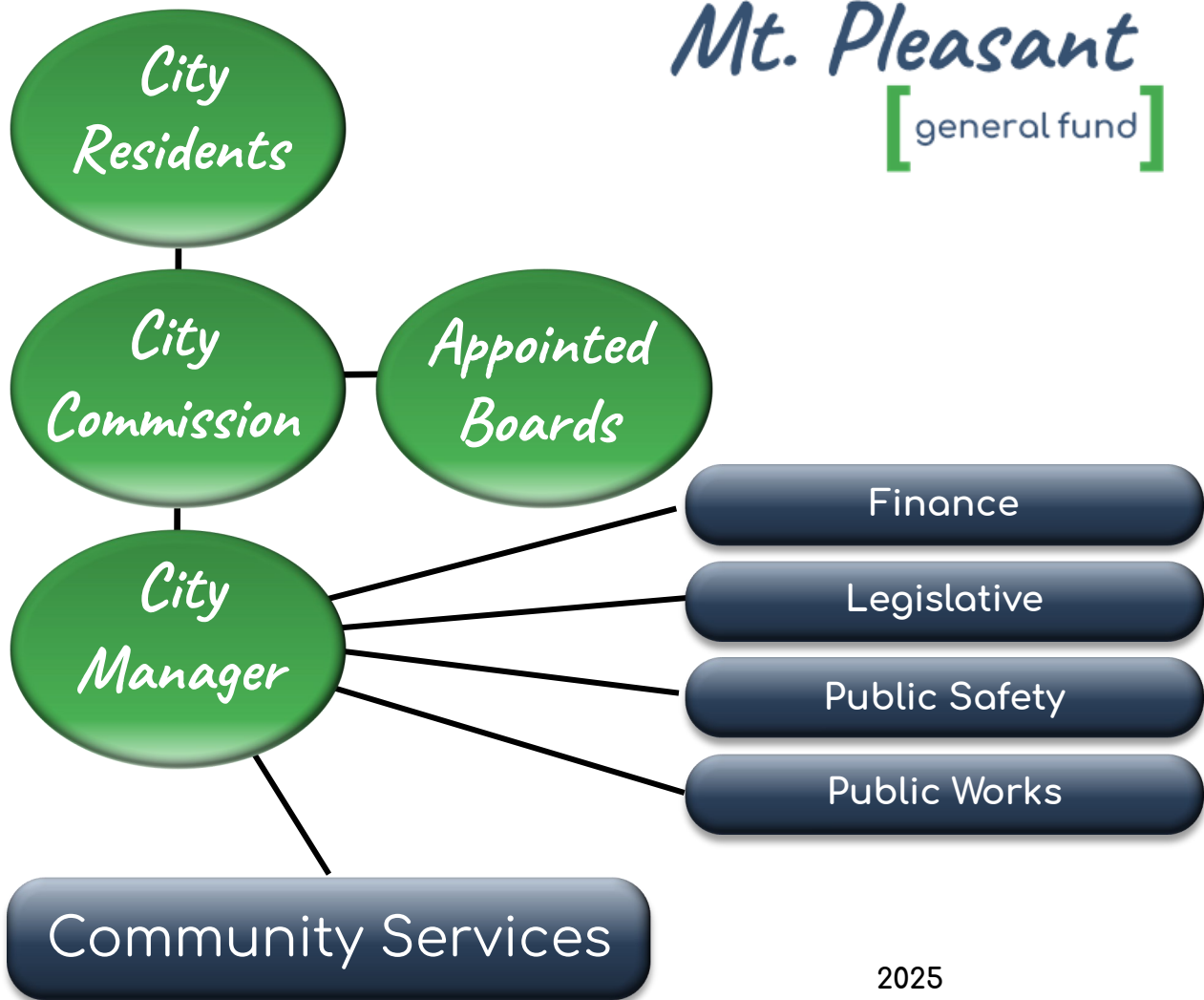
POLICE ADMINISTRATION

Compensation (3.00 FTE)	\$555,724	\$532,841	\$535,740	\$551,260
Supplies	12,894	14,416	14,500	20,000
Professional Services	71,749	81,360	65,300	65,300
Other Expenditures	81,641	47,700	490	490
Training	1,063	6,880	8,000	8,000
Utilities	1,928	2,552	3,200	3,200
POLICE ADMINISTRATION TOTAL	\$724,999	\$685,749	\$627,230	\$648,250

PUBLIC SAFETY DIVISION	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>POLICE GRANTS</u>				
Training	\$4,977	\$13,026	\$26,940	\$26,940
<u>POLICE RECORDS</u>				
Compensation (6.00 FTE)	\$613,069	\$468,930	\$552,540	\$578,140
Supplies	13,084	15,742	15,630	23,430
Professional Services	28,770	84,087	41,290	38,010
Other Expenditures	110	400	0	0
Training	6,755	1,021	3,500	3,500
POLICE RECORDS TOTAL	\$661,788	\$570,180	\$612,960	\$643,080
<u>YOUTH/COMMUNITY SERVICES UNIT</u>				
Compensation (2.00 FTE plus 9 crossing guards)	\$307,661	\$321,785	\$430,590	\$435,280
Supplies	8,181	13,304	13,300	18,300
Professional Services	0	0	90	90
Training	3,260	2,056	4,000	4,000
Utilities	1,872	1,786	2,000	2,000
Capital Acquisitions	0	0	0	40,000
YOUTH/COMMUNITY SERVICES TOTAL	\$320,974	\$338,931	\$449,980	\$499,670
POLICE TOTAL	\$5,049,692	\$5,080,512	\$5,505,020	\$5,612,390
<u>PUBLIC SAFETY BUILDING ACTIVITY</u>				
Compensation (N/A FTE)	\$127	\$43	\$500	\$500
Supplies	23,265	9,756	10,670	10,070
Professional Services	100,943	133,214	121,010	121,010
Other Expenditures	8,994	10,615	10,620	10,620
Utilities	67,265	78,888	74,070	74,070
Capital Acquisitions	279,607	169,726	62,850	255,000
PUBLIC SAFETY BUILDING TOTAL	\$480,201	\$402,242	\$279,720	\$471,270
PUBLIC SAFETY DIVISION TOTAL EXPENDITURES	\$8,086,115	\$7,901,493	\$8,216,630	\$8,552,910

Mt. Pleasant

[general fund]



	2025 Proposed Budget	FTE
Building Safety	\$230,720	1.50
CBD/Downtown	1,231,570	1.00
Cemetery	102,240	0.20
City Hall	395,690	
Community Promotion	33,000	
Economic Development/Community Services	76,980	
Parks & Public Spaces	2,650,950	4.95
Planning/Community Development	171,250	1.00
Contribution to Recreation Fund	424,190	
Total	\$5,316,590	8.65

Community Services Division

In accordance with Ordinance Chapter 31.17, "The Division of Community Services is headed by the Director who is responsible for municipal programs which preserve and improve the community social, cultural and physical environment through the enrichment of leisure time; the conservation of safe, sanitary and decent housing; and the physical and economic development of the community."

Building Safety Activity

Receives, reviews, processes and issues building permits, performs inspections as required by building and state codes and works with other departments on life safety, housing licensing issues and rehabilitation programs.

Capital Improvement Fund

The Capital Improvement Fund, consolidated with the General Fund in 2022, is used to accumulate and transfer funds to purchase/construct capital assets.

Central Business Activity – Downtown

As of 01/01/2019, funding for downtown parking, promotions, events and maintenance were reorganized. The General Fund now directly pays for Downtown Director, downtown parking enforcement, parking lot and other maintenance, promotion and overall function. The reorganization also included Recreation handling city events held downtown.

Banner Festival

Banners hung on light poles throughout downtown area

Central Business District

Responsible for downtown business promotion, recruitment and retention, managing capital projects and the other Central Business activities in the downtown

Downtown Capital Projects

Capital Projects in the downtown area

- 2025 Expenditures
 - > Capital Acquisitions includes Parking Lot 4 & 5 construction

Downtown Maintenance

Maintenance in the downtown area

- 2025 Expenditures
 - > Increase in Professional Services due to repairs of brick parking lot walls

Ladies Night Out

Event to promote downtown businesses and benefit R.I.S.E. Advocacy

Make it Mt. Pleasant

Rental subsidy program funded by Lake Trust Credit Union

Marketing/Promotion

Responsible for marketing downtown to the general public

- 2025 Expenditures
 - > Decrease in Supplies due to Christmas tree purchased for new Town Center in 2024

Parking Enforcement

Responsible for parking enforcement in the downtown area. No costs since 2020 because it hasn't been enforced since then.

Seasonal Decoration

December holiday décor (wreaths and lights in trees)

Cemetery Activity

Operation and maintenance of Riverside Cemetery

City Hall Buildings & Grounds Activity

Operation and maintenance of the City Hall building and its grounds

- 2025 Expenditures
 - > Increase in Professional Services due to City Hall parking lot overlay in 2025

Community Promotion Activity

Business Development

Chamber of Commerce dues for expertise in promoting business in the community

Community Promotion

Citizen's Academy

Economic Development

Client fee payment to Middle Michigan Development Corporation (MMDC) for expertise in promoting economic development in the community

Economic Development/Community Services Activity

Costs for the division director responsible for oversight of the entire division as well as economic development initiatives throughout the community

Parks Activity

Land Improvement

Major projects that flow from the Parks Master Plan through the Capital Improvement Plan to the Operating Budget

- 2025 Expenditures
 - > Capital Acquisitions include improvements Chippewa River Bank Protection, GKB Trail, Nelson & Island Park Shelter Roof and Chip-A-Waters Playground

Parks & Grounds Administration

Funding for the full-time administrative staff and all training for full time and temporary parks staff

Parks Operations

Maintain and develop the grounds of all city-owned parks, GKB Riverwalk Trail, all park structures including storage buildings, restrooms, pavilions and electric distribution areas, ball diamonds, horseshoe pits, tennis courts, Timber Town 2.0, Spray Park, component play structures and satellite play pieces

Planning/Community Development Activity

Staff liaison to the Planning Commission responsible for keeping the zoning ordinance and the City Master Plan up to date while working with developers looking for redevelopment sites within the City and also identifies and assists with other community development opportunities

Recreation Activity

Contribution to Recreation Fund to cover administration, recreation fees to cover program costs

COMMUNITY SERVICES DIVISION

2025 PROPOSED BUDGET

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>BUILDING SAFETY ACTIVITY</u>				
Compensation (1.50 FTE)	\$191,500	\$248,826	\$193,880	\$203,950
Supplies	1,279	4,585	2,500	2,500
Professional Services	3,419	10,874	15,840	14,990
Other Expenditures	6,216	6,345	6,790	6,790
Training	1,084	440	1,890	1,890
Utilities	655	643	950	600
BUILDING SAFETY ACTIVITY TOTAL	\$204,153	\$271,713	\$221,850	\$230,720
<u>CENTRAL BUSINESS DISTRICT/DOWNTOWN ACTIVITY</u>				
<u>BANNER FESTIVAL</u>				
Compensation (N/A FTE)	\$7,992	\$7,454	\$9,500	\$9,500
Supplies	329	581	580	580
Other Expenditures	2,014	2,583	2,750	2,750
BANNER FESTIVAL TOTAL	\$10,335	\$10,618	\$12,830	\$12,830
<u>CENTRAL BUSINESS DISTRICT</u>				
Compensation (1.00 FTE)	\$103,360	\$108,240	\$114,100	\$114,080
Supplies	1,535	1,549	1,500	1,500
Professional Services	384	929	11,000	1,000
Other Expenditures	1,180	1,954	1,600	1,900
Training	890	3,914	4,500	3,500
Contribution to Parks & Recreation Fund	48,680	41,008	61,010	61,010
Contribution to TIFA	0	0	0	0
CENTRAL BUSINESS DISTRICT TOTAL	\$156,029	\$157,594	\$193,710	\$182,990
<u>DOWNTOWN CAPITAL PROJECTS</u>				
Compensation	\$12,900	\$53,066	\$0	\$0
Supplies	2,250	0	0	0
Professional Services	196,264	24,347	2,050,280	932,000
Other Expenditures	3,341	0	0	0
DOWNTOWN CAPITAL PROJECTS TOTAL	\$214,755	\$77,413	\$2,050,280	\$932,000
<u>DOWNTOWN MAINTENANCE</u>				
Compensation	\$2,035	\$1,056	\$1,250	\$0
Supplies	62	3,126	500	0
Professional Services	25,648	(4,215)	30,000	65,000
Other Expenditures	682	0	1,250	0
DOWNTOWN MAINTENANCE TOTAL	\$28,427	(\$33)	\$33,000	\$65,000

COMMUNITY SERVICES DIVISION

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>LADIES NIGHT OUT</u>				
Supplies	\$1,823	\$1,744	\$0	\$0
Professional Services	2,500	2,050	0	0
LADIES NIGHT OUT TOTAL	\$4,323	\$3,794	\$0	\$0
<u>MAKE IT MT. PLEASANT</u>				
Professional Services	\$9,400	\$0	\$0	\$0
<u>MARKETING/PROMOTION</u>				
Compensation (N/A FTE)	\$0	\$0	\$0	\$0
Supplies	393	22,660	10,000	10,000
Professional Services	9,021	4,000	8,000	8,000
MARKETING/PROMOTION TOTAL	\$9,414	\$26,660	\$18,000	\$18,000
<u>SEASONAL DECORATION</u>				
Compensation (N/A FTE)	\$2,170	\$2,129	\$3,090	\$3,090
Supplies	39,773	(5,475)	44,100	3,100
Professional Services	11,475	11,851	14,000	14,000
Other Expenditures	140	280	560	560
SEASONAL DECORATION TOTAL	\$53,558	\$8,785	\$61,750	\$20,750
<u>CENTRAL BUSINESS DISTRICT/DOWNTOWN ACTIVITY TOTAL</u>				
	\$486,241	\$284,831	\$2,369,570	\$1,231,570
<u>CEMETERY ACTIVITY</u>				
Compensation (.20 FTE plus temporaries)	\$40,950	\$34,530	\$50,660	\$47,450
Supplies	13,896	15,418	15,530	16,070
Professional Services	4,000	14,963	42,820	7,720
Other Expenditures	15,841	17,572	18,500	18,500
Utilities	10,148	12,351	12,500	12,500
CEMETERY ACTIVITY TOTAL	\$84,835	\$94,834	\$140,010	\$102,240
<u>CITY HALL BUILDING/GROUNDS ACTIVITY</u>				
Compensation (N/A FTE)	\$1,864	\$301	\$1,260	\$1,260
Supplies	13,848	6,416	9,250	9,250
Professional Services	140,836	293,076	133,930	294,430
Other Expenditures	320	433	750	750
Utilities	78,492	86,971	90,000	90,000
CITY HALL BLDG/GROUNDS ACTIVITY TOTAL	\$235,360	\$387,197	\$235,190	\$395,690
<u>BUSINESS DEVELOPMENT ACTIVITY</u>				
Professional Services	\$27,175	\$29,175	\$28,000	\$29,200
Other Expenditures	2,184	2,520	3,800	3,800
BUSINESS DEVELOPMENT ACTIVITY TOTAL	\$29,359	\$31,695	\$31,800	\$33,000

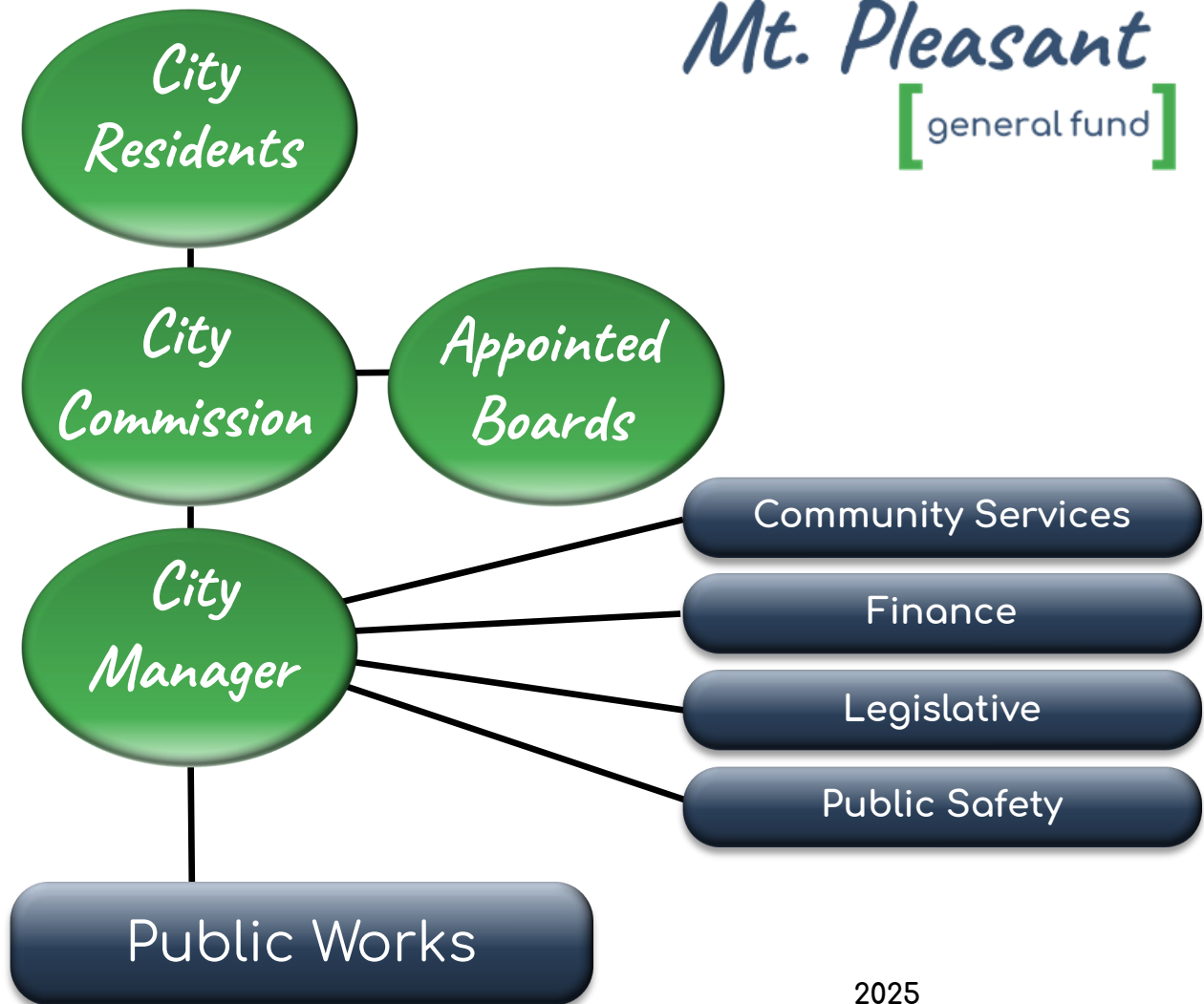
COMMUNITY SERVICES DIVISION	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>ECONOMIC DEVELOPMENT/ COMMUNITY SERVICES ACTIVITY</u>				
Compensation (1.00 FTE)	\$180,249	\$120,267	\$0	\$0
Supplies	87	83	850	1,700
Professional Services	6,156	(6,156)	0	0
Other Expenditures	2,076	631	0	0
Training	870	1,109	0	0
Utilities	673	369	0	0
Contribution to Borden Debt Fund	0	0	0	0
Contribution to Land Development Fund	80,680	75,276	75,280	75,280
<u>ECONOMIC DEVELOPMENT/ COMMUNITY SERVICES ACTIVITY TOTAL</u>	\$270,791	\$191,579	\$76,130	\$76,980
<u>PARKS ACTIVITY</u>				
<u>LAND IMPROVEMENT</u>				
Compensation (N/A FTE)	\$3,716	\$2,281	\$0	\$0
Supplies	0	0	0	0
Capital Acquisitions	252,064	205,922	963,200	1,775,000
LAND IMPROVEMENT TOTAL	\$255,780	\$208,203	\$963,200	\$1,775,000
<u>PARKS/GROUNDS ADMINISTRATION</u>				
Compensation (1.35 FTE)	\$156,232	\$112,473	\$77,620	\$89,050
Supplies	5,864	1,636	4,500	4,500
Professional Services	2,378	31,298	9,470	4,470
Other Expenditures	1,226	825	1,000	1,000
Training	4,886	2,687	6,300	6,550
PARKS/GROUNDS ADMINISTRATION TOTAL	\$170,586	\$148,919	\$98,890	\$105,570
<u>PARK OPERATIONS</u>				
Compensation (3.60 FTE plus temporaries)	\$472,278	\$461,415	\$518,710	\$515,030
Supplies	87,754	84,819	80,160	82,610
Professional Services	59,360	57,273	60,200	60,200
Other Expenditures	41,461	45,728	52,900	54,800
Utilities	49,517	59,962	57,740	57,740
PARK OPERATIONS TOTAL	\$710,370	\$709,197	\$769,710	\$770,380
<u>PARKS ACTIVITY TOTAL</u>	\$1,136,736	\$1,066,319	\$1,831,800	\$2,650,950
<u>PLANNING/COMMUNITY DEVELOPMENT ACTIVITY</u>				
Compensation (1.00 FTE)	\$149,247	\$137,348	\$152,690	\$157,110
Supplies	2,658	2,998	3,920	3,920
Professional Services	55,187	1,963	2,600	2,600
Other Expenditures	1,189	834	1,870	1,870
Training	387	4,972	3,550	5,150
Utilities	420	1,094	600	600
<u>PLANNING/COMMUNITY DEVELOPMENT ACTIVITY TOTAL</u>	\$209,088	\$149,209	\$165,230	\$171,250

COMMUNITY SERVICES DIVISION

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>RECREATION ACTIVITY</u>				
Contribution To Recreation Fund	\$302,190	\$352,190	\$424,190	\$424,190
COMMUNITY SERVICES DIVISION				
TOTAL EXPENDITURES	\$2,958,753	\$2,829,567	\$5,495,770	\$5,316,590

Mt. Pleasant

[general fund]



	2025 Proposed Budget	FTE
Airport Contribution	\$125,000	
*DPW Administration	398,980	3.20
**Sidewalk	253,570	
**Streetlights	216,450	
**Work for Others	6,970	
Total	\$1,000,970	3.20

Public Works Division

In accordance with Ordinance Chapter 31.19, "The Division of Public Works is headed by the Director. The Director is responsible for community health and environment through the design, construction, maintenance and operation of the water supply system, streets and other public property including cemeteries, airports and the disposal systems for solid and liquid waste."

Airport Contribution Activity

General Fund contribution to offset the cost of operating the airport

- 2025 Expenditures
 - > Increase in Contribution to Airport to maintain minimum Airport fund balance.

DPW Administration Activity

- Includes the Director, Assistant Director, Engineer, engineering technicians and administrative staff
- Provides design and construction inspection services for the capital projects throughout the City
- Issues permits and inspects all construction within the right-of-ways and reviews site plans for construction
- Some compensation is charged back to individual project accounts as service is provided
 - 2025 Expenditures
 - > Increase in Professional Services due to landfill collection/treatment system

Sidewalk Activity

Residential Snowplowing

- Plowing of identified routes after city streets are cleaned.

New Sidewalk Construction/Walkability

- Construction of new sidewalk.

Sidewalk Replacement

- Sidewalks replaced based on construction contracts, complaints, accidents and prioritization of walking routes. A transfer from the Major Street Fund funds this activity
 - 2025 Expenditures
 - > Increase in Professional Services due to additional replacements in 2025

Street Light Activity

Electricity for all streetlights on city-owned streets and construction costs for installation of pedestrian street lighting

Work for Others Activity

Repair Services for Others

- Expenditures that are invoiced and billed to a responsible party due to accident damage, assistance to contractors, repair of utility cuts or other reimbursable services
- Costs are billed to outside entities plus overhead

PUBLIC WORKS DIVISION

2025 PROPOSED BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED	2024 PROPOSED
<u>AIRPORT CONTRIBUTION ACTIVITY</u>				
Contribution to Airport Fund	\$81,600	\$81,600	\$81,600	\$125,000
<u>DPW ADMINISTRATION ACTIVITY</u>				
Compensation (*3.20 FTE)	\$237,444	\$243,542	\$276,490	\$276,490
Supplies	6,876	9,586	5,500	5,690
Professional Services	85,437	37,880	77,250	109,350
Other Expenditures	1,120	1,527	1,870	1,870
Training	3,042	1,802	3,070	3,070
Utilities	2,401	2,648	2,510	2,510
DPW ADMINISTRATION ACTIVITY TOTAL	\$336,320	\$296,985	\$366,690	\$398,980
<u>SIDEWALK ACTIVITY</u>				
<u>RESIDENTIAL SNOW PLOWING</u>				
Compensation (**FTE)	\$2,788	\$4,739	\$8,000	\$8,000
Supplies	407	624	600	600
Professional Services	\$30,501	\$24,454	\$25,000	\$25,000
RESIDENTIAL SNOW PLOWING TOTAL	\$33,696	\$29,817	\$33,600	\$33,600
<u>NEW SIDEWALK CONSTRUCTION</u>				
Compensation (**FTE)	\$6,352	\$4,872	\$0	\$0
Professional Services	52,156	69,669	0	0
Other Expenditures	25	0	0	0
NEW SIDEWALK CONSTRUCTION TOTAL	\$58,533	\$74,541	\$0	\$0
<u>SIDEWALK REPLACEMENT</u>				
Compensation (**FTE)	\$34,375	\$55,837	\$37,020	\$34,870
Supplies	6,081	9,733	8,200	8,200
Professional Services	100,531	100,877	99,740	176,900
SIDEWALK REPLACEMENT TOTAL	\$140,987	\$166,447	\$144,960	\$219,970
SIDEWALK ACTIVITY TOTAL	\$233,216	\$270,805	\$178,560	\$253,570
<u>STREETLIGHT ACTIVITY</u>				
Compensation (**FTE)	\$5,117	\$5,186	\$4,470	\$4,470
Supplies	1,584	16,406	8,500	8,500
Professional Services	86,871	3,179	1,680	1,680
Utilities	167,748	168,591	201,400	201,800
STREETLIGHT ACTIVITY TOTAL	\$261,320	\$193,362	\$216,050	\$216,450

PUBLIC WORKS DIVISION

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>WORK FOR OTHERS ACTIVITY</u>				
Compensation (**FTE)	\$3,308	\$2,794	\$2,910	\$2,910
Supplies	782	365	800	800
Professional Services	4,966	6,855	3,260	3,260
WORK FOR OTHERS ACTIVITY TOTAL	\$9,056	\$10,014	\$6,970	\$6,970
PUBLIC WORKS DIVISION TOTAL EXPENDITURES	\$921,512	\$852,766	\$849,870	\$1,000,970

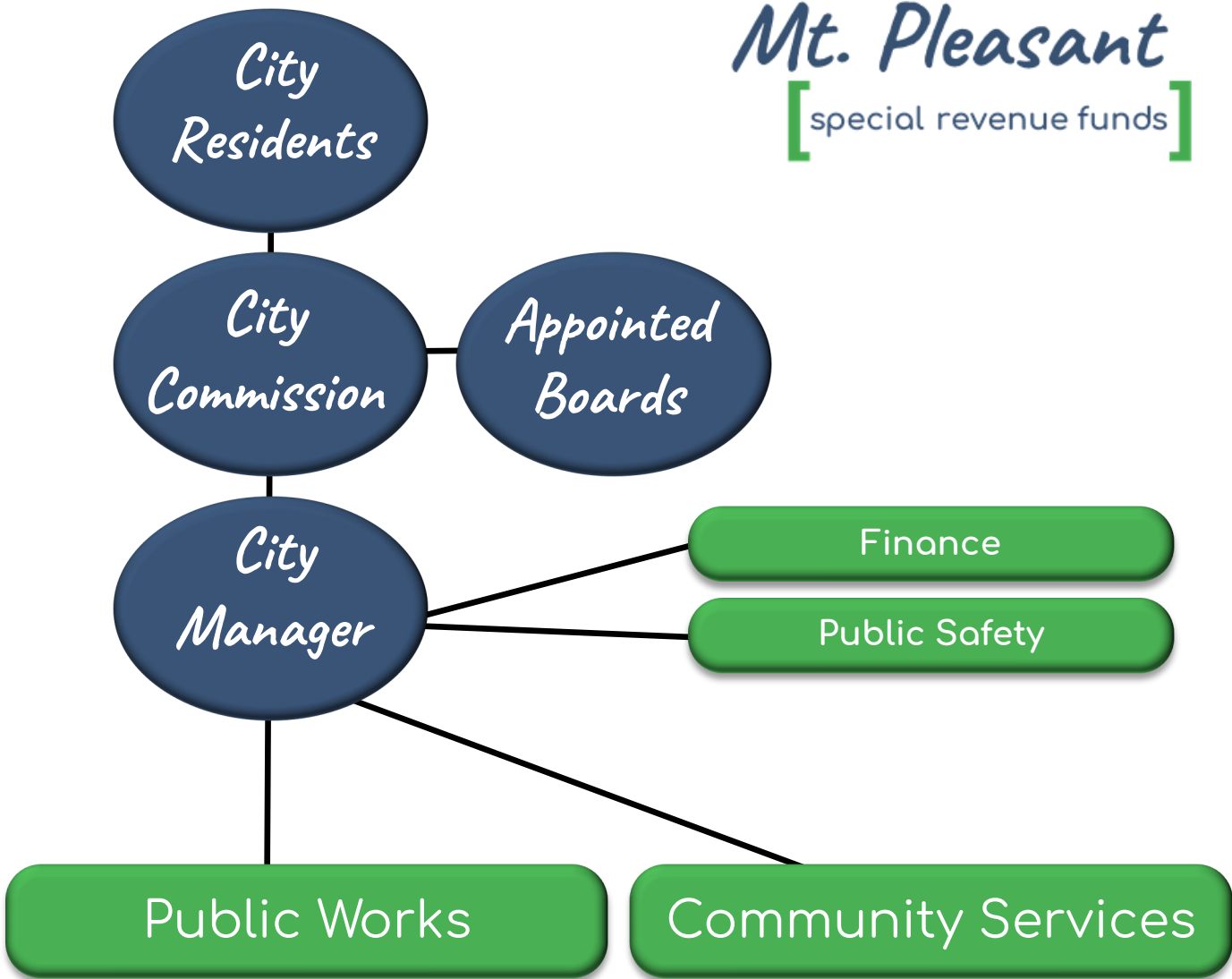
*Compensation allocated to project accounts as work is done

**Allocated from 11 person Street crew

GENERAL FUND TOTAL EXPENDITURES	\$16,364,336	\$14,947,143	\$18,503,620	\$19,105,240
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Mt. Pleasant

[special revenue funds]



	2025 Proposed Budget
*Major Street	\$2,106,150
*Local Street	1,812,930
Storm Sewer	264,000
Total	\$4,183,080

	2025 Proposed Budget
Downtown Special Assessment	\$112,250
Total	\$112,250

Special Revenue and Capital Improvement Funds - Community Services/Public Works

*Compensation allocated across various project accounts as work is done

Special Revenue & Capital Improvement Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Special Revenue

Public Works

Major Street Fund

- Receipt and expenditure of state shared gas and weight taxes under Act 51 of 1951 as amended
- City of Mt. Pleasant has 24 miles of major streets designated as Major by Act 51
 - 2025 Revenue
 - > State Gas & Weight Tax is based on projections provided by the State of Michigan
 - 2025 Expenditures
 - > No construction projects planned for 2025. Engineering expenses for designing 2026 projects
 - > Mill and overlay: No projects planned for 2025
 - > Maintenance
 - Sweeping, patching, curb and gutter repair, crack sealing, seal coating and micro surfacing
 - Signs & Signals – decrease in 2025 for portion of Pickard Bradley traffic light replacement in 2024
 - Trees, storm sewers, bridges, signs and signals
 - Snow removal based on three (3) year average
 - > Transfer to Local Street Fund reflects 24% of the Major Street Fund Act 51 monies
 - > Transfer to Storm Sewer Fund for ongoing Storm Sewer rehab
 - > Transfer to General Fund (Other Expenditures in Supervision/Engineering) reflects amount for replacement
 - > Trunkline Maintenance reimbursed by the State
 - > Overhead is charged by General Fund

Local Street Fund

- Receipt and expenditure of state shared gas and weight taxes under Act 51 of 1951 as amended
- City of Mt. Pleasant has 50 miles of local streets designated as Local by Act 51
 - 2025 Revenue
 - > Transfer of 24% of Major Street Act 51 revenue to Local Street
 - > State Gas & Weight Tax based on updated State of Michigan projections
 - > Contribution from General Fund (Capital Improvement and Special Assessment) for Downtown Alley reconstruction postponed from 2024
 - 2025 Expenditures
 - > No construction projects planned for 2025.
 - > Mill and overlay: \$595,000 + Engineering
 - Bennet, Canterbury, Corporate, Garwood, Gaylord, Lincoln, Maple, Morning Mist, Packard, Portabella, Sweeney and Wexford
 - > Maintenance
 - Sweeping, patching, curb/ gutter repair and crack sealing
 - Alley Maintenance
 - 2025 reconstruction of Michigan & University: \$150,000 + Engineering
 - Trees, bridges, signs and signals
 - Snow removal based on a (3) three-year average
 - Supervision & Engineering

- > Overhead is charged by General Fund

Community Services

Downtown Special Assessment Fund

- Downtown landscaping/grounds keeping of the public areas and snow removal in parking lots and adjacent sidewalks
 - 2025 Revenue
 - > City Commission approve special assessment for 2024 & 2025 in January 2024.
 - 2025 Expenditures
 - > Recommend same level of services as previous year. If snowplowing is under budget, will power wash the sidewalks in the spring of that year.

Opioid Settlement Fund

- Funds from lawsuits with major pharmacies related to the opioid crisis. These funds are restricted in use to mitigate the impacts of opioid abuse.

Capital Improvement

Public Works

Storm Sewer Fund

- Receipt and expenditure of .5 mills and contributions for Major & Local Streets for replacing/upgrading storm sewer infrastructure and facilitating new storm sewer extensions

STATEMENT OF FUND BALANCE				
	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
RESTRICTED	\$1,079,322	\$1,979,880	\$2,106,150	\$953,052
TOTAL	\$1,079,322	\$1,979,880	\$2,106,150	\$953,052

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUE				
Charges For Services	\$1,305	\$1,170	\$1,000	\$1,000
Federal and State Grants	374,836	7,500	0	0
Interest - Investments	23,455	82,936	31,000	31,000
Other Revenue	2,000	138	0	0
Reimbursements	28,856	16,870	33,060	33,060
State Gas & Weight Tax	1,868,030	1,960,918	1,914,820	1,914,820
MAJOR STREET FUND TOTAL REVENUES	\$2,298,482	\$2,069,532	\$1,979,880	\$1,979,880

EXPENDITURES

BRIDGE MAINTENANCE ACTIVITY				
Compensation (*FTE)	\$0	\$0	\$870	\$870
Supplies	0	0	250	250
Professional Services	1,883	0	2,150	150
BRIDGE MAINTENANCE ACTIVITY TOTAL	\$1,883	\$0	\$3,270	\$1,270
OVERHEAD CHARGES				
Contribution to General Fund	\$162,750	\$286,181	\$234,830	\$136,320
SIGNS/SIGNALS MAINTENANCE ACTIVITY				
Compensation (*FTE)	\$18,922	\$15,196	\$20,650	\$20,650
Supplies	12,544	5,670	8,500	8,500
Professional Services	8,863	6,548	16,860	16,860
Utilities	0	0	0	0
SIGNS/SIGNALS MAINTENANCE ACTIVITY TOTAL	\$40,329	\$27,414	\$46,010	\$46,010

MAJOR STREET FUND

EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>SNOW/ICE CONTROL ACTIVITY</u>				
Compensation (*FTE)	\$189,649	\$211,940	\$134,510	\$134,510
Supplies	26,463	18,296	27,850	27,850
Professional Services	29,413	48,289	43,200	40,900
SNOW/ICE CONTROL ACTIVITY TOTAL	<u>\$245,525</u>	<u>\$278,525</u>	<u>\$205,560</u>	<u>\$203,260</u>
<u>STORM SEWER MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$41,417	\$47,871	\$34,960	\$38,530
Supplies	4,100	7,409	3,000	3,000
Professional Services	10,779	22,801	19,000	23,000
Contribution to Storm Sewer Fund	0	0	0	0
STORM SEWER MAINTENANCE ACTIVITY TOTAL	<u>\$56,296</u>	<u>\$78,081</u>	<u>\$56,960</u>	<u>\$64,530</u>
<u>STREET CONSTRUCTION ACTIVITY</u>				
Compensation (*FTE)	\$81,928	\$3,861	\$12,530	\$289,090
Supplies	0	4,140	300	400
Professional Services	1,756,760	(79)	0	0
Other Expenditures	46,300	0	0	0
STREET CONSTRUCTION ACTIVITY TOTAL	<u>\$1,884,988</u>	<u>\$7,922</u>	<u>\$12,830</u>	<u>\$289,490</u>
<u>STREET FUND TRANSFERS</u>				
Contribution to Other Funds	\$444,050	\$459,560	\$600,000	\$459,560
<u>STREET MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$107,196	\$118,612	\$148,880	\$157,880
Supplies	22,113	13,671	18,560	18,560
Professional Services	92,910	522,706	339,770	124,270
Utilities	595	591	600	650
STREET MAINTENANCE ACTIVITY TOTAL	<u>\$222,814</u>	<u>\$655,580</u>	<u>\$507,810</u>	<u>\$301,360</u>
<u>SUPERVISION/ENGINEERING ACTIVITY</u>				
Compensation (**FTE)	\$123,369	\$128,120	\$176,410	\$176,410
Supplies	0	1,756	1,280	1,280
Professional Services	0	0	1,250	1,250
Utilities	897	655	600	600
Training	760	1,799	6,400	6,400
Other Expenditures	199,521	241,149	141,960	287,970
SUPERVISION/ENGINEERING ACTIVITY TOTAL	<u>\$324,547</u>	<u>\$373,479</u>	<u>\$327,900</u>	<u>\$473,910</u>

MAJOR STREET FUND**EXPENDITURES**

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>TREE MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$30,135	\$30,270	\$30,950	\$30,950
Supplies	7,347	13,885	10,000	10,000
Professional Services	16,921	42,422	24,200	31,200
Other Expenditures	23,410	11,420	13,300	14,200
TREE MAINTENANCE ACTIVITY TOTAL	<u>\$77,813</u>	<u>\$97,997</u>	<u>\$78,450</u>	<u>\$86,350</u>
<u>TRUNKLINE MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$8,281	\$6,924	\$26,250	\$26,250
Professional Services	15,817	14,456	13,920	13,920
Other Expenditures	5,711	1,445	3,920	3,920
TRUNKLINE MAINTENANCE ACTIVITY TOTAL	<u>\$29,809</u>	<u>\$22,825</u>	<u>\$44,090</u>	<u>\$44,090</u>
MAJOR STREET FUND TOTAL EXPENDITURES	<u>\$3,490,804</u>	<u>\$2,287,564</u>	<u>\$2,117,710</u>	<u>\$2,106,150</u>

*Allocated from 11 Person Street Crew

**Allocated from Street Administration

STATEMENT OF FUND BALANCE

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
RESTRICTED	\$895,921	\$1,486,270	\$1,812,930	\$569,261
TOTAL	\$895,921	\$1,486,270	\$1,812,930	\$569,261

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Charges for Services	\$82,371	\$90,114	\$88,000	\$88,000
Contributions - Other Funds	616,378	459,560	696,390	745,000
Interest - Investments	9,607	48,548	15,000	15,000
State Gas & Weight Tax	673,156	714,520	638,270	638,270
Other Revenues	0	138	0	0

LOCAL STREET FUND TOTAL REVENUES	\$1,381,512	\$1,312,880	\$1,437,660	\$1,486,270
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EXPENDITURES

ALLEY MAINTENANCE ACTIVITY				
Compensation (*FTE)	\$34,090	\$15,704	\$12,580	\$32,180
Supplies	609	1,333	2,100	2,100
Professional Services	156,344	7,598	16,000	238,600

ALLEY MAINTENANCE ACTIVITY TOTAL	\$191,043	\$24,635	\$30,680	\$272,880
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NON-PAVED STREET MAINTENANCE ACTIVITY				
Compensation (*FTE)	\$4,223	\$9,671	\$4,470	\$4,470
Supplies	4,084	2,569	2,400	2,400
Professional Services	5,105	6,291	5,800	6,200

NON-PAVED STREET MAINTENANCE ACTIVITY TOTAL	\$13,412	\$18,531	\$12,670	\$13,070
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OVERHEAD CHARGES				
Contribution to General Fund	\$53,400	\$104,440	\$109,900	\$109,900

LOCAL STREET FUND

EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>SIGNS & SIGNALS MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$17,521	\$19,753	\$21,120	\$21,120
Supplies	7,336	3,382	6,300	6,300
Professional Services	2,572	1,674	5,600	5,600
	<u>\$27,429</u>	<u>\$24,809</u>	<u>\$33,020</u>	<u>\$33,020</u>
<u>SIGNS & SIGNALS MAINTENANCE ACTIVITY TOTAL</u>				
<u>SNOW/ICE CONTROL ACTIVITY</u>				
Compensation (*FTE)	\$26,463	\$25,018	\$41,460	\$41,460
Supplies	25,708	16,908	29,350	29,350
Professional Services	30,371	39,464	42,700	32,000
	<u>\$82,542</u>	<u>\$81,390</u>	<u>\$113,510</u>	<u>\$102,810</u>
<u>SNOW/ICE CONTROL ACTIVITY TOTAL</u>				
<u>STORM SEWER MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$44,581	\$50,605	\$36,750	\$36,750
Supplies	4,666	9,036	6,000	6,000
Professional Services	10,242	22,362	26,070	20,070
	<u>\$59,489</u>	<u>\$82,003</u>	<u>\$68,820</u>	<u>\$62,820</u>
<u>STORM SEWER MAINTENANCE ACTIVITY TOTAL</u>				
<u>STREET CONSTRUCTION ACTIVITY</u>				
Compensation (*FTE)	\$49,020	\$24,001	\$17,880	\$17,880
Professional Services	605,340	359,192	260	260
Other Expenditures	27,461	4,592	350	350
	<u>\$681,821</u>	<u>\$387,785</u>	<u>\$18,490</u>	<u>\$18,490</u>
<u>STREET CONSTRUCTION ACTIVITY TOTAL</u>				
<u>STREET MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$124,254	\$113,309	\$157,850	\$169,050
Supplies	37,002	32,746	38,560	38,560
Professional Services	92,754	222,715	567,440	709,940
Utilities	710	591	550	550
	<u>\$254,720</u>	<u>\$369,361</u>	<u>\$764,400</u>	<u>\$918,100</u>
<u>STREET MAINTENANCE ACTIVITY TOTAL</u>				
<u>SUPERVISION/ENGINEERING ACTIVITY</u>				
Compensation (**FTE)	\$121,598	\$126,958	\$168,800	\$168,800
Supplies	76	1,148	1,350	1,350
Professional Services	0	160	150	150
Training	0	909	4,000	4,000
Utilities	897	595	900	900
	<u>\$122,571</u>	<u>\$129,770</u>	<u>\$175,200</u>	<u>\$175,200</u>
<u>SUPERVISION/ENGINEERING ACTIVITY TOTAL</u>				

LOCAL STREET FUND**EXPENDITURES**

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>TREE MAINTENANCE ACTIVITY</u>				
Compensation (*FTE)	\$33,522	\$33,267	\$35,340	\$35,340
Supplies	13,055	10,407	11,500	11,500
Professional Services	23,307	41,593	29,000	35,300
Other Expenditures	40,450	19,730	23,000	24,500
TREE MAINTENANCE ACTIVITY TOTAL	<u>\$110,334</u>	<u>\$104,997</u>	<u>\$98,840</u>	<u>\$106,640</u>
LOCAL STREET FUND TOTAL EXPENDITURES	<u>\$1,596,761</u>	<u>\$1,327,721</u>	<u>\$1,425,530</u>	<u>\$1,812,930</u>

*Allocated from 11 Person Street Crew

**Allocated from Street Administration

STATEMENT OF FUND BALANCE				
	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
RESTRICTED FROM SPECIAL ASSESSMENT	\$128,346	\$105,320	\$112,250	\$121,416
<hr/>				
	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Interest - Investments	\$1,224	\$8,435	\$620	\$620
Special Assessment	104,700	104,700	104,700	104,700
DOWNTOWN SPECIAL ASSESSMENT FUND TOTAL REVENUES	\$105,924	\$113,135	\$105,320	\$105,320
				EXPENDITURES
BEAUTIFICATION ACTIVITY				
Compensation (*FTE plus temporaries)	\$32,731	\$19,586	\$33,000	\$33,000
Supplies	1,396	1,354	2,500	1,500
Professional Services	22,418	18,635	42,830	25,440
Utilities	14,419	17,233	16,000	16,000
Other Expenditures	4,420	5,280	5,370	4,300
BEAUTIFICATION ACTIVITY TOTAL	\$75,384	\$62,088	\$99,700	\$80,240
PARKING LOT SNOW MAINTENANCE ACTIVITY				
Compensation (*FTE)	\$4,167	\$2,686	\$9,500	\$9,500
Supplies	3,013	8,986	4,900	4,400
Professional Services	27,959	23,098	15,000	15,500
Other Expenditures	1,500	3,160	2,610	2,610
PARKING LOT SNOW MAINTENANCE ACTIVITY TOTAL	\$36,639	\$37,930	\$32,010	\$32,010
DOWNTOWN SPECIAL ASSESSMENT FUND TOTAL EXPENDITURES	\$112,023	\$100,018	\$131,710	\$112,250

*Allocated from 11 person DPW and Parks crews

STATEMENT OF WORKING CAPITAL

ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
\$35,043	\$0	\$0	\$35,043

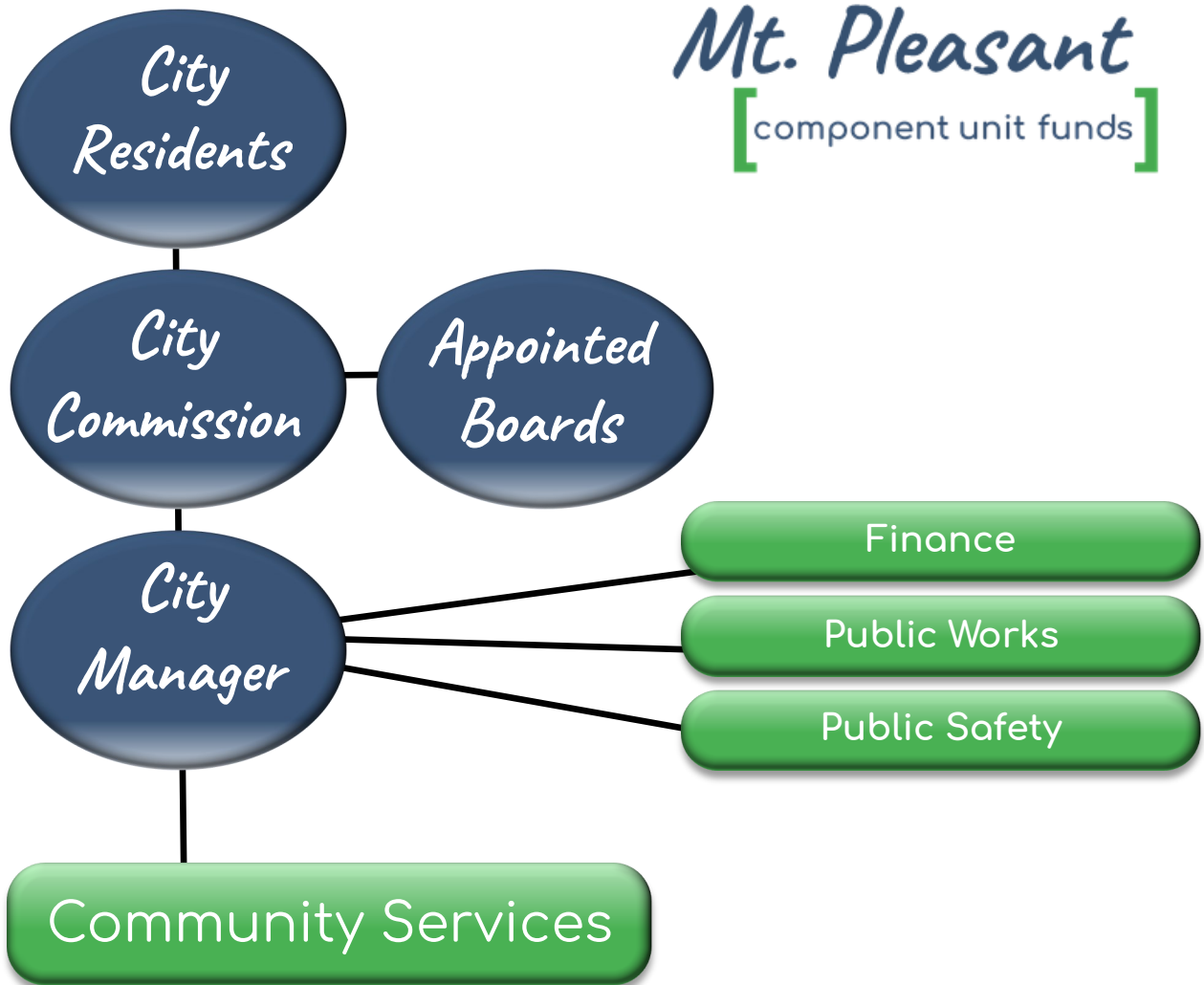
	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Opioid Settlement	\$0	\$15,443	\$19,600	\$0
OPIOID SETTLEMENT FUND TOTAL REVENUES	\$0	\$15,443	\$19,600	\$0

STATEMENT OF FUND BALANCE				
	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
RESTRICTED	\$715	\$264,000	\$20,000	\$244,715

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Property Taxes	\$0	\$283,335	\$264,000	\$264,000
Contribution from Major Street Fund	0	165,111	190,000	0
Contribution from Local Street Fund	0	0	0	0
2% TRIBAL DONATION		20,000	120,000	
STORM SEWER FUND TOTAL REVENUES	\$0	\$468,446	\$574,000	\$264,000
EXPENDITURES				
STORM DRAIN IMPROVEMENT ACTIVITY				
Compensation (*FTE)	\$0	\$14,685	\$28,000	\$20,000
Professional Services	0	375,147	524,000	0
STORM DRAIN IMPROVEMENT ACTIVITY TOTAL	\$0	\$389,832	\$552,000	\$20,000

Mt. Pleasant

[component unit funds]



	2025 Proposed Budget
Brownfield Redevelopment Authority (BRDA)	53,520
Mission St Downtown Development Authority (DDA)	\$191,300
Total	\$244,820

Component Unit Funds

Component Unit Funds are legally separate from the City but the City Commission must appoint board members and give budget approvals. The City is contingently liable for outstanding debt as well as any Federal Grants received by these units. Appropriate boards recommend all the units' budgets to the City Commission for final approval.

Community Services

Mission Street DDA Fund

(Plan expires 2025)

- Financing and operations of the Downtown Development Authority established for Mission Street and Pickard Street improvements
- Funds used to maintain, improve and incent growth in the district
- Capture rate remains at 28%
- Funds are being retained in Assigned Fund Balance to accumulate significant public contribution to redesign Mission Street corridor as outlined in the Master Plan in conjunction with MDOT
 - 2025 Proposed Budget
 - > Revenue budget estimates are based on current values remaining flat and will be amended when values are known.
 - > Funds are budgeted to rebate the County for the debt portion of the captured Medical Care Facility millage

Tax Increment Finance Authority Fund

(Central Business District plan expires 2025, Industrial Park North plan expires 2027)

- Financing and operations of the two (2) tax increment districts within the City
- Funds used to maintain, improve and incent growth in the district
- The capture rate for TIFA districts are:
 - > Central Business District remains at 0%
 - > Industrial Park North remains at 0%
- The City Commission is expected to have a work session in late 2024 to decide whether or not to renew tax capture districts.

Brownfield Redevelopment Authority

(Plan does not have an expiration date)

- Financing and operations of the Brownfield Redevelopment plans have been approved by the Authority and the City Commission
 - 2025 Proposed Budget
 - > Captured funds are allocated to the developer for reimbursement, the remediation fund and eligible expenses as outlined in the previously approved Brownfield plans.

Economic Development Corporation

(Plan does not have an expiration date)

- Established to hold title to land purchased in the City for economic development
- Project plan requires all proceeds from the sale be returned to the City
- All property owned by EDC transferred to the City in 2021. Therefore, in 2022 and future years, the board will be dormant until needed.

STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
ASSIGNED	\$1,442,316	\$374,000	\$191,300	\$1,625,016

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Tax Capture	\$337,029	\$378,871	\$394,510	\$353,000
Interest - Investments	12,287	83,657	21,000	21,000
MISSION STREET DDA FUND TOTAL REVENUES	\$349,316	\$462,528	\$415,510	\$374,000

WORKING CAPITAL USES

DDA ADMINISTRATION				
Other Expenditures	\$33,200	\$33,900	\$33,900	\$33,900
DDA OPERATIONS				
Supplies	\$0	\$0	\$1,500	\$1,500
Professional Services	21,426	23,258	73,750	18,400
Utilities	3,051	2,676	13,550	4,500
Depreciation	5,640	5,640	5,640	5,640
Program Incentives	2,396	310	133,000	133,000
DDA OPERATIONS TOTAL	\$32,513	\$31,884	\$227,440	\$163,040
MISSION STREET DDA FUND TOTAL EXPENDITURES	\$65,713	\$65,784	\$261,340	\$196,940
OTHER USES/ADJUSTMENTS				
Depreciation - Non-working Capital	(\$5,640)	(\$5,640)	(\$5,640)	(\$5,640)
MISSION STREET DDA FUND TOTAL WORKING CAPITAL USES	\$60,073	\$60,144	\$255,700	\$191,300

STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
IND PARK NORTH ASSIGNED	\$0	\$0	\$0	\$0
IND PARK NORTH UNASSIGNED	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Interest - Investments	\$3,286	\$15,728	\$7,500	\$0
TIFA FUND TOTAL REVENUE	\$3,286	\$15,728	\$7,500	\$0

WORKING CAPITAL USES

CENTRAL BUSINESS DISTRICT

ADMINISTRATION

Depreciation	\$35,777	\$25,727	\$0	\$0
Other Expenditures	973,243	8,756	0	0

**CENTRAL BUSINESS DISTRICT TOTAL
EXPENDITURES**

\$1,009,020	\$34,483	\$0	\$0
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TIFA FUND**WORKING CAPITAL USES**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>CENTRAL BUSINESS DISTRICT</u>				
<u>OTHER USES/ADJUSTMENTS</u>				
Capital Improvements	(\$927,146)	\$0	\$0	\$0
Depreciation - Non-working Capital	(35,777)	(25,727)	0	0
OTHER USES/ADJUSTMENTS TOTAL	(\$962,923)	(\$25,727)	\$0	\$0
CENTRAL BUSINESS DISTRICT FUND TOTAL WORKING CAPITAL USES	<u>\$46,097</u>	<u>\$8,756</u>	<u>\$0</u>	<u>\$0</u>
<u>INDUSTRIAL PARK-NORTH</u>				
<u>MAINTENANCE</u>				
Professional Services	\$4,000	\$0	\$96,390	\$0
TIFA FUND TOTAL WORKING CAPITAL USES	<u>\$50,097</u>	<u>\$8,756</u>	<u>\$96,390</u>	<u>\$0</u>

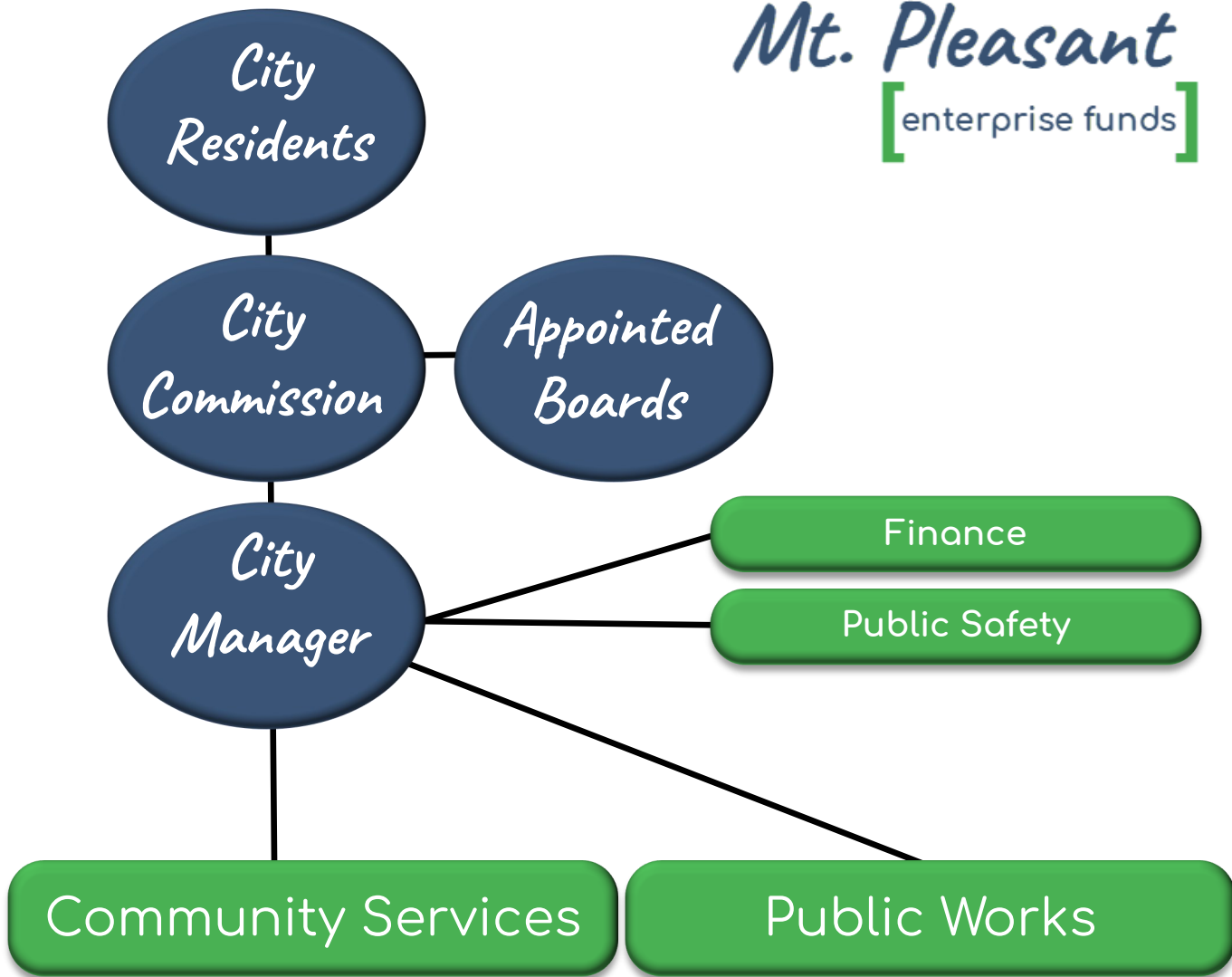
STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
ASSIGNED	\$14,194	\$53,520	\$53,520	\$14,194
UNASSIGNED	358	300	0	658
TOTAL	\$14,552	\$53,820	\$53,520	\$14,852

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Tax Capture	\$175,304	\$53,515	\$53,520	\$53,520
Interest - Investments	230	1,370	300	300
BROWNFIELD REDEVELOPMENT FUND TOTAL REVENUES	\$175,534	\$54,885	\$53,820	\$53,820
EXPENDITURES				
Administration	\$8,750	\$2,740	\$2,680	\$2,680
Contribution to Borden Debt Fund	114,180	0	0	0
Developer Reimbursement Agreement	52,010	46,590	50,980	50,840
BROWNFIELD REDEVELOPMENT FUND TOTAL EXPENDITURES	\$174,940	\$49,330	\$53,660	\$53,520

Mt. Pleasant

[enterprise funds]



	2025 Proposed Budget	FTE
**Recreation	\$1,549,720	5.15
Land Development	86,980	
Total	\$1,636,700	5.15

	2025 Proposed Budget	FTE
Airport	\$1,051,060	2.00
*WRRF	19,665,670	7.00
Water	4,322,280	12.47
*Solid Waste	276,470	
Total	\$25,315,480	21.47

Enterprise Funds - Community Services/Public Works

*Allocated from 11 person DPW crew

**Includes 4.65 FTE

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the City is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Community Services

Recreation Fund

Programs which generate revenue to cover the direct expenses of the programs

- During 2010, the decision was made to show all costs of recreation programs in this fund with a subsidy from the General Fund for administration.
 - 2025 Revenue
 - > 2025 PEAK revenue assumes ongoing DHS scholarship activity that has helped stabilize PEAK program.
 - 2025 Expenditures
 - > PEAK Program funded with a combination of grants, user fees and 2% Tribal allocation
 - > Events Held Downtown moved from Downtown Special Assessment Fund/TIFA. All event preparation is handled by Recreation staff.
 - > All other recreation programs are grouped into categories
 - Adult Athletics (kickball, sand volleyball and softball leagues)
 - Start Smart™ Programs (basketball, flag football, golf, soccer and tee-ball)
 - Youth Athletics (basketball, dodgeball, fall/spring soccer, flag football, tennis, tee-ball and volleyball)
 - Special Events (Daddy/Daughter Date Night, Great Egg Scramble and Chili Challenge)
 - Community Outreach (Farmers Market-*Thursdays and Saturdays*)

Land Development Fund

Sale and development of residential and light industrial property on the southeast corner of the City and maintenance and development of property on the northwest corner of the City (Mt. Pleasant Center)

Public Works

Airport Fund

Operation and maintenance costs of the basic transport category Airport capable of serving more than 95% of the general aviation business fleet with 5,000' by 100' foot paved primary runway; full parallel taxiway and turf crosswind runway

- Aviation fuel sales available 24 hours per day
- T-hangars owned by the City are rented
- Corporate hangar for large corporate jets is rented
 - 2025 Proposed Budget
 - > Airport Partners revenue of \$17,000 and increased General Fund contribution to \$125,000
 - > Stable net fuel sales/hanger rentals assumed
 - > Runway reconstruction design to begin in 2025 funded 95% by Federal/State Grant

Water Resource Recovery Fund

Protects the public health and the environment of the community by maintaining a sound collection system, and monitors and enforces federal, state and local regulations governing the discharge of waste to the water resource recovery system

- Functions include:
 - > Collection and treatment of storm water and wastewater
 - > Maintenance and repair of all equipment at the facility
 - > 15 pump stations within the collection system
 - > Required laboratory analysis
 - > Bio solid reuse and industrial pre-treatment program
- 2025 Proposed Budget
 - > Issued 18 million in bonds in 2023 for Phase II rehabilitation of the facility based on the design engineering performed in 2021.
 - > No rate increases for 2025.
 - > Fluctuating costs of chemicals, utilities and capital costs for an aging facility have a large impact on this budget. The facility upgrade started in 2022.
- 2025 Capital Projects
 - > Facility Rehabilitation Phases II *\$16,900,000*
 - > Scum pump & Nelson Park lift station *\$70,000*

Water Fund

Provides water services and fire protection to city residents, treats and pumps water to the distribution system, laboratory testing and distribution, installation, operation and maintenance of water mains, valves, service leads, meters and hydrants throughout the City

- Operated under Michigan Department of Environmental Quality (MDEQ) and United States Environmental Protection Agency (US EPA) regulations to ensure public health requirements are met
 - 2024 Revenue
 - > The City applied for Drinking Water State Revolving Funds (DWSRF) and we should know whether the application is successful this fall. If we do not receive funding, this budget assumes moving to radio read meters over the next three years and rates will have to increase to pay for the upgrades. Rate increase in demand charges are recommended for 2025, \$1.21 per month for 5/8 meter, proportionately more for larger meters to begin transition to radio reads.
 - 2025 Expenditures
 - > Fluctuating costs of chemicals, utilities and capital costs for an aging facility have a large impact on this budget
 - 2025 Capital Projects
 - > Aerator Rehab *\$60,000*
 - > Distribution System Replacement *\$100,000*
 - > Filter Actuator Replacement *\$40,000*
 - > Flow Meter Replacement *\$32,000*
 - > High Service Pump *\$28,000*
 - > Reservoir Actuator Replacement *\$85,000*
 - > Radio Read Meter Replacements (first of three years) *\$626,200*
 - > Roof Replacement *\$40,000*
 - > Source Water Rehab *\$54,000*

Solid Waste Management Fund

Collecting and disposing of solid waste, leaf pickup, funded by bag/tag sales, recycling user fees and contributions from Major and Local Streets

- 2025 Revenue
 - > Solid waste moved to contract instead of bag/tag sales. City collects \$60,000 franchise fee to cover services without a revenue source like leaf pickup and no fee brush chipping.
- 2025 Expenditures
 - > Residential refuse collection
 - > Collection of leaves
 - > Christmas tree disposal
 - > Brush pick up (partially funded by user fees)
 - > Contribution to the County for joint operation of the MRF (actual amount is dependent on operational sales/expenses of the MRF)
 - > Curbside recycling

STATEMENT OF FUND BALANCE

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
ASSIGNED FOR PEAK	\$954,910	\$553,550	\$866,010	\$642,450
ASSIGNED FOR RECREATION	107,574	712,780	683,710	136,644
TOTAL	\$1,062,484	\$1,266,330	\$1,549,720	\$779,094

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Adult Athletics	\$5,082	\$4,916	\$7,700	\$7,700
Community Outreach	76,892	76,753	59,000	59,000
Contribution - General Fund	350,870	393,198	490,760	490,760
Donations	21,479	22,440	12,200	12,200
Event Fees	3,072	1,880	4,600	4,600
Federal Grant	1,069,331	488,259	0	0
Interest/Charges/Credit Cards	45	38	0	0
Outside Run Programs	0	0	0	0
PEAK Fees	381,484	486,419	553,550	553,550
PEAK Grant Reimbursement	13,976	0	0	0
Special Events	9,916	9,954	13,630	13,630
Start Smart Program	4,628	3,826	3,690	3,690
State Grants	0	0	0	0
Tournaments	0	0	0	0
Youth Athletics	107,525	106,686	121,200	121,200
RECREATION FUND TOTAL REVENUES	\$2,044,300	\$1,594,369	\$1,266,330	\$1,266,330

ADULT ATHLETICS ACTIVITY	EXPENDITURES			
Compensation (Temporaries)	\$1,455	\$1,438	\$2,380	\$2,380
Supplies	2,111	1,070	2,200	2,200
Professional Services	810	1,123	1,700	1,700
Other Expenditures	780	1,070	890	590
ADULT ATHLETICS ACTIVITY TOTAL	\$5,156	\$4,701	\$7,170	\$6,870

RECREATION FUND**EXPENDITURES**

	2022	2023	2024	2025
<u>COMMUNITY OUTREACH ACTIVITY</u>	ACTUAL	ACTUAL	AMENDED	PROPOSED
Compensation (Temporaries)	\$22,059	\$28,632	\$28,100	\$25,900
Supplies	17,297	23,234	13,020	13,020
Professional Services	62,474	58,824	44,740	41,730
Other Expenditures	4,790	5,970	5,970	6,090
COMMUNITY OUTREACH ACTIVITY TOTAL	\$106,620	\$116,660	\$91,830	\$86,740
<u>EVENTS HELD DOWNTOWN ACTIVITY*</u>				
<u>10 WEEK EVENT SERIES</u>				
Compensation (N/A FTE)	\$11,076	\$8,658	\$6,000	\$6,000
Supplies	3,868	4,048	2,750	2,750
Professional Services	115	2,240	1,500	1,500
10 WEEK EVENT SERIES TOTAL	\$15,059	\$14,946	\$10,250	\$10,250
<u>ART WALK</u>				
Compensation (N/A FTE)	\$0	\$0	\$420	\$420
Other Expenditures	1,800	1,440	1,510	1,510
ART WALK TOTAL	\$1,800	\$1,440	\$1,930	\$1,930
<u>BEERFEST</u>				
Compensation (N/A FTE)	\$515	\$0	\$470	\$470
Other Expenditures	0	0	150	150
BEERFEST TOTAL	\$515	\$0	\$620	\$620
<u>CAR SHOW</u>				
Compensation (N/A FTE)	\$0	\$0	\$370	\$370
Professional Services	1,804	1,000	1,150	1,150
CAR SHOW TOTAL	\$1,804	\$1,000	\$1,520	\$1,520
<u>CHRISTMAS CELEBRATION</u>				
Compensation (N/A FTE)	\$8,650	\$6,020	\$4,720	\$4,720
Supplies	3,123	1,935	5,500	5,500
Professional Services	9,269	4,517	13,250	13,250
CHRISTMAS CELEBRATION TOTAL	\$21,042	\$12,472	\$23,470	\$23,470
<u>MOVIES IN THE MOONLIGHT</u>				
Compensation (N/A FTE)	\$441	\$252	\$950	\$950
Supplies	0	424	1,500	1,500
Professional Services	2,625	2,085	2,000	2,000
MOVIES IN THE MOONLIGHT TOTAL	\$3,066	\$2,761	\$4,450	\$4,450

RECREATION FUND**EXPENDITURES**

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>OTHER EVENTS</u>				
Compensation (N/A FTE)	\$572	\$325	\$3,520	\$3,520
Other Expenditures	1,282	7,021	6,510	4,450
OTHER EVENTS TOTAL	\$1,854	\$7,346	\$10,030	\$7,970
<u>SUMMER CONCERT</u>				
Compensation (N/A FTE)	\$0	\$0	\$2,100	\$2,100
Professional Services	0	0	10,200	10,200
SUMMER CONCERT TOTAL	\$0	\$0	\$12,300	\$12,300
EVENTS HELD DOWNTOWN ACTIVITY TOTAL	\$45,140	\$39,965	\$64,570	\$62,510
<u>PEAK ACTIVITY</u>				
Compensation (2.00 FTE plus temporaries)	\$836,245	\$750,211	\$701,550	\$701,550
Supplies	113,162	75,078	63,150	63,150
Professional Services	83,440	65,402	29,200	29,200
Training	6,734	3,711	3,000	3,000
Other Expenditures	31,557	45,822	46,490	69,110
PEAK ACTIVITY TOTAL	\$1,071,138	\$940,224	\$843,390	\$866,010
<u>RECREATION ADMINISTRATION ACTIVITY</u>				
Compensation (3.15 FTE)	\$286,591	\$321,180	\$349,000	\$349,000
Supplies	14,971	7,966	16,260	15,660
Professional Services	10,880	31,183	58,740	22,820
Training	435	4,419	6,900	6,900
Utilities	2,096	1,141	2,700	2,700
Other Expenditures	28,943	35,492	28,750	30,440
RECREATION ADMINISTRATION ACTIVITY TOTAL	\$343,916	\$401,381	\$462,350	\$427,520
<u>SPECIAL EVENTS ACTIVITY</u>				
Compensation (Temporaries)	\$2,752	\$3,997	\$4,430	\$4,800
Supplies	9,461	2,566	6,340	5,600
Professional Services	6,431	8,781	7,390	8,000
Other Expenditures	2,320	280	350	280
SPECIAL EVENTS ACTIVITY TOTAL	\$20,964	\$15,624	\$18,510	\$18,680
<u>OUTSIDE RUN PROGRAMS ACTIVITY</u>	\$10	\$0	\$4,550	\$6,350

RECREATION FUND**EXPENDITURES**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>START SMART PROGRAM ACTIVITY</u>				
Compensation (Temporaries)	\$2,603	\$1,686	\$3,130	\$3,130
Supplies	915	261	1,250	1,250
Other Expenditures	60	350	500	500
START SMART PROGRAM ACTIVITY TOTAL	<u>\$3,578</u>	<u>\$2,297</u>	<u>\$4,880</u>	<u>\$4,880</u>
<u>YOUTH ATHLETICS ACTIVITY</u>				
Compensation (Temporaries)	\$17,811	\$13,681	\$18,900	\$19,250
Supplies	17,570	19,115	20,750	20,550
Professional Services	21,857	24,072	26,100	26,300
Other Expenditures	1,900	3,050	3,210	4,060
YOUTH ATHLETICS ACTIVITY TOTAL	<u>\$59,138</u>	<u>\$59,918</u>	<u>\$68,960</u>	<u>\$70,160</u>
RECREATION FUND TOTAL EXPENDITURES	<u>\$1,655,660</u>	<u>\$1,580,770</u>	<u>\$1,566,210</u>	<u>\$1,549,720</u>

STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
RESTRICTED	\$50,000	\$0	\$0	\$50,000
UNASSIGNED	13,341	90,980	86,980	17,341
TOTAL	\$63,341	\$90,980	\$86,980	\$67,341

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Lease/Rents	\$15,739	\$15,739	\$15,700	\$15,700
Contribution from Other Funds	80,680	75,276	75,280	75,280
LAND DEVELOPMENT FUND TOTAL SOURCES	\$96,419	\$91,015	\$90,980	\$90,980

WORKING CAPITAL USES

DEBT SERVICE INTEREST	\$3,372	\$1,402	\$1,300	\$1,120
SALES COST PROJECT 2000				
Other Expenditures	\$26,306	\$0	\$0	\$0

MT. PLEASANT CENTER

Compensation (N/A FTE)	\$0	\$0	\$2,000	\$2,000
Supplies	0	0	1,000	1,000
Professional Services	7,543	7,146	8,500	8,500
MT. PLEASANT CENTER TOTAL	\$7,543	\$7,146	\$11,500	\$11,500

OTHER USES/ADJUSTMENTS

Capital Improvements	\$0	\$0	\$0	\$0
Capital Improvements from 2% Tribal Reserve	0	0	0	0
Principal Payments	77,300	73,787	73,970	74,160
(Decrease) Increase Current Portion Debt	1,880	1,880	200	200
Cost of Sales	0	0	0	0
OTHER USES/ADJUSTMENTS TOTAL	\$79,180	\$75,667	\$74,170	\$74,360

LAND DEVELOPMENT FUND TOTAL WORKING CAPITAL USES

	\$116,401	\$84,215	\$86,970	\$86,980
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STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
RESTRICTED	\$245,046	\$80,000	\$101,450	\$223,596
UNASSIGNED	125,067	862,210	949,610	37,667
TOTAL	\$370,113	\$942,210	\$1,051,060	\$261,263

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
2% Tribal Allocation	\$80,000	\$130,000	\$180,000	\$80,000
Contribution from General Fund	81,600	81,600	81,600	125,000
Federal Grants	0	32,000	2,690,700	385,200
State Grant	13,000	0	149,500	21,400
Fuel Sales	290,074	235,400	155,000	248,800
Land Lease - Pohlcat	17,707	17,947	14,000	14,000
Land Leases	13,862	9,742	12,310	12,310
Rents	18,508	22,440	15,000	15,000
Other Revenue	38,121	73,950	37,500	40,500

AIRPORT FUND TOTAL SOURCES	\$552,872	\$603,079	\$3,335,610	\$942,210
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**AIRPORT FUND WORKING CAPITAL
SOURCES DISTRIBUTION:**

Restricted	\$80,000	\$130,000	\$180,000	\$80,000
Unassigned	472,872	473,079	3,155,610	862,210

**AIRPORT FUND TOTAL WORKING CAPITAL
SOURCES DISTRIBUTION**

\$552,872	\$603,079	\$3,335,610	\$942,210
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WORKING CAPITAL USES

EXPENSES

AIRPORT FUEL SALES

Supplies	\$194,796	\$175,708	\$100,000	\$189,900
Professional Services	515	985	4,000	3,900
Other Expenditures	21,598	24,532	26,940	30,660

AIRPORT FUEL SALES TOTAL	\$216,909	\$201,225	\$130,940	\$224,460
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AIRPORT FUND**WORKING CAPITAL USES**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
AIRPORT OPERATIONS				
Compensation (2.00 FTE plus temporaries)	\$189,971	\$208,831	\$211,660	\$217,950
Supplies	18,249	18,972	57,050	37,050
Professional Services	18,965	29,410	37,710	33,510
Training	1,501	1,122	1,500	1,500
Utilities	14,898	14,730	16,800	16,800
Depreciation	42,277	42,277	62,400	62,400
Other Expenditures	48,897	49,360	56,210	77,640
AIRPORT OPERATIONS TOTAL	\$334,758	\$364,702	\$443,330	\$446,850
CORPORATE HANGAR				
Supplies	\$252	\$1,250	\$500	\$500
Professional Services	160	2,872	3,000	2,000
Utilities	8,170	9,855	9,800	9,800
Other Expenditures	640	740	660	1,020
CORPORATE HANGAR TOTAL	\$9,222	\$14,717	\$13,960	\$13,320
<u>TOTAL EXPENSES</u>	<u>\$560,889</u>	<u>\$580,644</u>	<u>\$588,230</u>	<u>\$684,630</u>
<u>OTHER USES/ADJUSTMENTS</u>				
Capital Improvements	\$15,943	\$11,968	\$3,040,840	\$428,830
Depreciation - Non-working Capital	(42,277)	(42,277)	(62,400)	(62,400)
OTHER USES/ADJUSTMENTS TOTAL	(\$26,334)	(\$30,309)	\$2,978,440	\$366,430
AIRPORT FUND TOTAL WORKING CAPITAL USES	<u>\$534,555</u>	<u>\$550,335</u>	<u>\$3,566,670</u>	<u>\$1,051,060</u>
AIRPORT FUND WORKING CAPITAL USES DISTRIBUTION				
Assigned	\$0	\$0	\$82,520	\$0
Restricted	80,000	80,000	147,480	101,450
Unassigned	454,555	470,335	3,336,670	949,610
AIRPORT FUND TOTAL WORKING CAPITAL USES DISTRIBUTION	<u>\$534,555</u>	<u>\$550,335</u>	<u>\$3,566,670</u>	<u>\$1,051,060</u>

STATEMENT OF WORKING CAPITAL				
	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
ASSIGNED	\$2,553,840	\$150,000	\$98,570	\$2,605,270
RESTRICTED	300,000	16,637,400	16,637,400	300,000
UNASSIGNED	3,338,168	3,675,760	2,929,700	4,084,228
TOTAL	\$6,192,008	\$20,463,160	\$19,665,670	\$6,989,498

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Charges For Services	\$7,970	\$56,648	\$24,500	\$6,000
Penalties	20,596	23,423	20,000	20,000
Septage Processing Fee	283,796	336,480	290,000	290,000
WRRF Fund Capacity Fee	14,000	0	30,000	30,000
Utility Consumption	1,364,262	1,350,044	1,360,000	1,360,000
Utility Demand	1,279,467	1,487,614	1,872,350	1,928,550
CWSRF Bond/Grant Proceeds	0	1,675,913	10,375,440	16,637,400
Miscellaneous Revenue	355,172	641,671	191,830	191,210

WATER RESOURCE RECOVERY FACILITY FUND TOTAL SOURCES	\$3,325,263	\$5,571,793	\$14,164,120	\$20,463,160
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**WATER RESOURCE RECOVERY FACILITY FUND
WORKING CAPITAL SOURCES DISTRIBUTION:**

Assigned	\$870,000	\$225,000	\$150,000	\$150,000
Restricted	239,037	1,675,913	10,375,440	16,637,400
Unassigned	2,216,226	3,670,880	3,638,680	3,675,760

WATER RESOURCE RECOVERY FACILITY FUND TOTAL WORKING CAPITAL SOURCES DIST:	\$3,325,263	\$5,571,793	\$14,164,120	\$20,463,160
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EXPENSES

DEBT SERVICE INTEREST	\$144,538	\$235,450	\$227,340	\$218,100
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WATER RESOURCE RECOVERY FACILITY FUND WORKING CAPITAL USES

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
FACILITY & LIFT OPERATION				
Compensation (7.00 FTE plus temporaries)	\$877,052	\$848,740	\$1,002,530	\$952,530

Professional Services	202,950	198,750	195,920	195,920
Supplies	278,406	357,387	442,800	413,900
Training	12,084	11,377	16,000	16,000
Utilities	216,613	242,852	264,500	269,500
Depreciation	286,723	323,847	586,480	604,070
Other Expenditures	205,376	205,471	240,560	243,680

FACILITY & LIFT OPERATION TOTAL	<u>\$2,079,204</u>	<u>\$2,188,424</u>	<u>\$2,748,790</u>	<u>\$2,695,600</u>
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FACILITY COLLECTION MAINTENANCE

Compensation (*FTE)	\$61,910	\$63,170	\$71,340	\$85,240
Professional Services	19,316	11,654	59,000	63,500
Supplies	7,069	7,739	9,400	19,400
Utilities	101	60	900	900
Depreciation	334,409	544,315	586,480	586,480
Other Expenditures	89,916	97,903	92,510	101,030

FACILITY COLLECTION MAINTENANCE TOTAL	<u>\$512,721</u>	<u>\$724,841</u>	<u>\$819,630</u>	<u>\$856,550</u>
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WATER RESOURCE RECOVERY FACILITY FUND

TOTAL EXPENSES

<u>\$2,736,463</u>	<u>\$3,148,715</u>	<u>\$3,795,760</u>	<u>\$3,770,250</u>
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OTHER USES/ADJUSTMENTS

Capital Improvements	\$2,334,474	\$1,758,759	\$10,748,590	\$16,735,970
Depreciation-Non-Working Capital	(621,132)	(868,162)	(1,172,960)	(1,190,550)
Principal Payments	325,000	325,000	335,000	340,000
Reimburse Prior Year Engineering	(164,545)	0	0	0
(Decrease) Increase in Current Principal	0	0	5,000	10,000

OTHER USES/ADJUSTMENTS TOTAL	<u>\$1,873,797</u>	<u>\$1,215,597</u>	<u>\$9,915,630</u>	<u>\$15,895,420</u>
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WATER RESOURCE RECOVERY FACILITY

TOTAL WORKING CAPITAL USES

<u>\$4,610,260</u>	<u>\$4,364,312</u>	<u>\$13,711,390</u>	<u>\$19,665,670</u>
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WATER RESOURCE RECOVERY FACILITY FUND

WORKING CAPITAL USES DISTRIBUTION:

Assigned	\$362,305	\$82,846	\$373,150	\$98,570
Restricted	1,969,819	1,675,913	10,375,440	16,637,400
Unassigned	2,278,136	2,605,553	2,962,800	2,929,700

WATER RESOURCE RECOVERY FACILITY FUND

TOTAL WORKING CAPITAL USES DISTRIBUTION:

<u>\$4,610,260</u>	<u>\$4,364,312</u>	<u>\$13,711,390</u>	<u>\$19,665,670</u>
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*Allocated from 11 Person DPW Crew

STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
ASSIGNED	\$944,163	\$729,000	\$769,490	\$903,673
Restricted	25,000	0	0	25,000
UNASSIGNED	2,002,098	3,239,940	3,552,790	1,689,248
TOTAL	\$2,971,261	\$3,968,940	\$4,322,280	\$2,617,921

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Charges for Services	\$52,265	\$47,265	\$47,000	\$52,000
Consumption Charges	1,536,621	1,549,941	1,500,000	1,500,000
Demand Charges	1,759,529	2,234,142	2,200,000	2,200,000
Penalties	23,519	28,408	28,000	25,000
Other Revenue	146,808	420,255	392,140	191,940
WATER FUND TOTAL SOURCES	\$3,518,742	\$4,280,011	\$4,167,140	\$3,968,940
WATER FUND REVENUE DISTRIBUTION:				
Assigned	\$530,000	\$530,000	\$949,000	\$729,000
Restricted			0	0
Unassigned	2,988,742	3,750,011	3,218,140	3,239,940
WATER FUND TOTAL REVENUE DISTRIBUTION	\$3,518,742	\$4,280,011	\$4,167,140	\$3,968,940

WATER FUND**WORKING CAPITAL USES**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
<u>EXPENSES</u>				
DEBT SERVICE INTEREST	\$34,587	\$21,431	\$22,610	\$22,610
DISTRIBUTION				
Compensation (4.95 FTE plus Temporaries)	\$449,455	\$472,870	\$653,640	\$588,940
Depreciation	460,444	458,880	458,880	458,880
Professional Services	91,032	94,756	164,630	307,600
Supplies	127,837	88,978	183,700	691,300
Training	3,761	3,787	5,500	5,500
Utilities	2,525	4,073	3,700	3,700
Other Expenditures	165,441	230,046	224,900	163,490
DISTRIBUTION TOTAL	\$1,300,495	\$1,353,390	\$1,694,950	\$2,219,410
PLANT OPERATION				
Compensation (7.52 FTE plus Temporaries)	\$710,922	\$658,834	\$785,680	\$842,050
Depreciation	289,650	730,300	312,350	312,350
Professional Services	99,187	140,396	159,500	145,550
Supplies	257,388	350,789	362,500	319,500
Training	6,874	8,409	8,100	8,100
Utilities	219,053	232,001	232,250	227,100
Other Expenditures	167,501	167,157	206,760	231,960
PLANT OPERATION TOTAL	\$1,750,575	\$2,287,886	\$2,067,140	\$2,086,610
WATER EXPENSES TOTAL	<u>\$3,085,657</u>	<u>\$3,662,707</u>	<u>\$3,784,700</u>	<u>\$4,328,630</u>
<u>OTHER USES/ADJUSTMENTS</u>				
Capital Improvements	\$1,339,493	\$461,112	\$1,732,880	\$769,490
Depreciation-Non-Working Capital	(750,094)	(1,189,180)	(771,230)	(771,230)
(Decrease) Increase in Current Principal	(68,000)	24,000	0	0
Principal Payments	520,000	452,000	476,000	0
Refinancing Costs/Deferred Interest	(18,195)	(4,613)	(4,610)	(4,610)
OTHER USES/ADJUSTMENTS TOTAL	<u>\$4,108,861</u>	<u>\$3,406,026</u>	<u>\$5,217,740</u>	<u>\$4,322,280</u>
WATER FUND WORKING CAPITAL USES DISTRIBUTION:				
Assigned	\$1,099,493	\$32,112	\$1,452,880	\$769,490
Restricted	592,800	0	0	0
Unassigned	2,416,568	3,373,914	3,764,860	3,552,790
WATER FUND TOTAL WORKING CAPITAL USES	<u>\$4,108,861</u>	<u>\$3,406,026</u>	<u>\$5,217,740</u>	<u>\$4,322,280</u>

STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED SOURCES	2025 PROPOSED USES	12/31/25 ENDING BALANCE
RESTRICTED	\$200,000	\$0	\$0	\$200,000
UNASSIGNED	656,538	112,270	276,470	492,338
TOTAL	\$856,538	\$112,270	\$276,470	\$692,338

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Brush Chipping	\$4,995	\$3,690	\$4,200	\$4,200
Contribution from Other Funds	63,860	31,150	36,300	38,700
Franchise Fee	0	0	0	60,000
Interest - Investments	12,767	69,381	9,370	9,370
MRF Sales	19,063	17,094	0	0
Penalties	1,759	1,688	1,800	0
Recycling Bin Sales	1,341	1,196	1,500	0
Recycling Charges	9,999	10,500	9,000	0
Recycling User Fee	145,702	146,599	145,000	0
Refuse Bag/Tag Sales	462,042	453,534	460,000	0
SOLID WASTE FUND TOTAL REVENUES	\$721,528	\$734,832	\$667,170	\$112,270

SOLID WASTE FUND

WORKING CAPITAL USES

EXPENSES	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
LEAF PICKUP				
Compensation (*FTE)	\$45,382	\$40,281	\$40,330	\$40,330
Supplies	13,357	5,290	8,400	8,600
Professional Services	61,195	63,946	63,000	77,000
Other Expenditures	8,470	6,390	9,140	7,890
LEAF PICKUP TOTAL	\$128,404	\$115,907	\$120,870	\$133,820

SOLID WASTE FUND

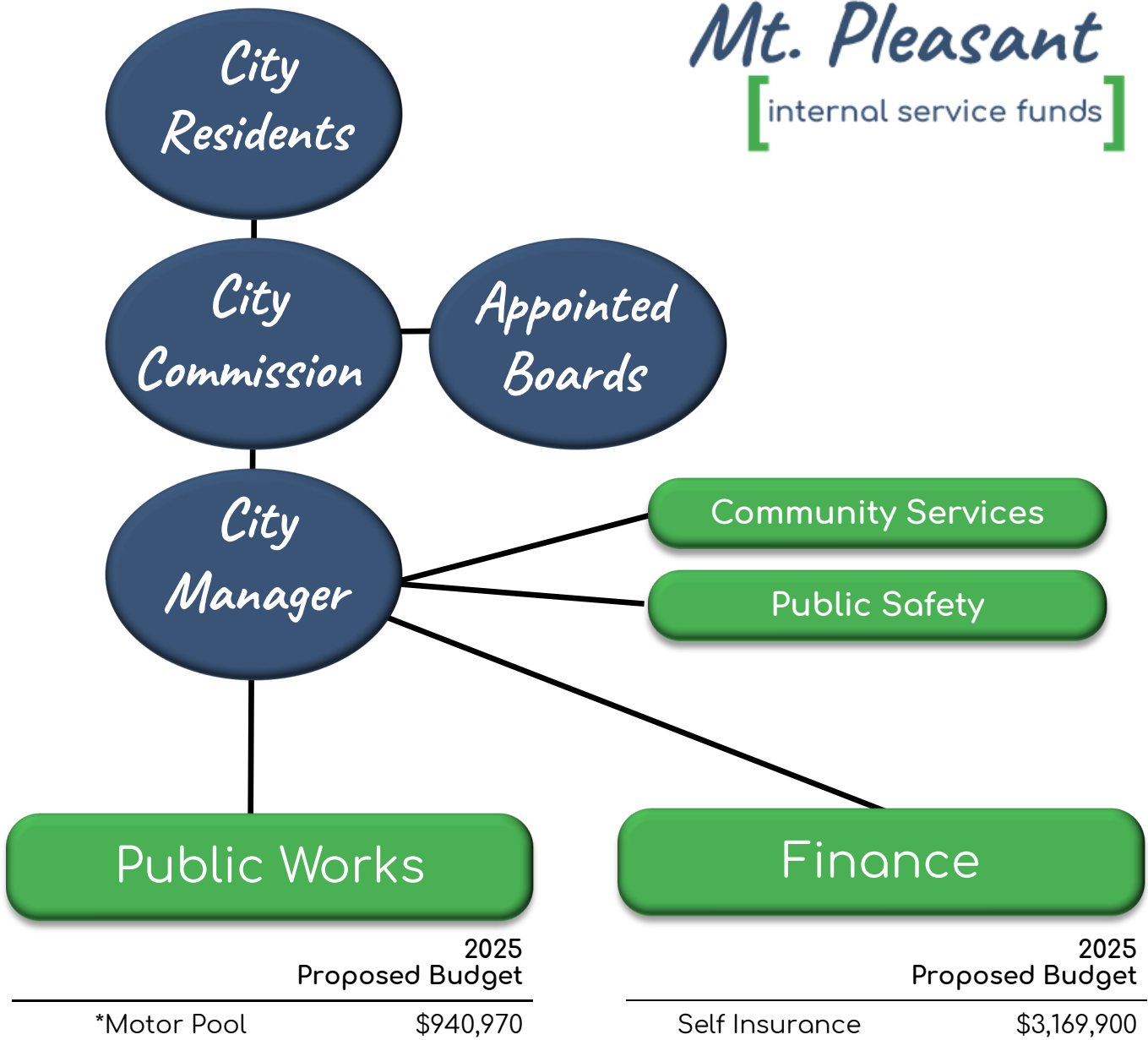
WORKING CAPITAL USES

<u>EXPENSES</u>	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
RECYCLING				
<u>CHRISTMAS TREE DISPOSAL</u>				
Compensation (*FTE)	\$5,293	\$3,996	\$3,760	\$3,760
Other Expenditures	3,534	2,841	3,290	3,320
CHRISTMAS TREE DISPOSAL TOTAL	\$8,827	\$6,837	\$7,050	\$7,080
<u>BRUSH CHIPPING</u>				
Compensation (*FTE)	\$16,114	\$14,444	\$17,000	\$17,000
Other Expenditures	16,824	22,378	13,900	16,750
BRUSH CHIPPING TOTAL	\$32,938	\$36,822	\$30,900	\$33,750
<u>CURBSIDE RECYCLING</u>				
Supplies	\$13,038	\$10,367	\$13,000	\$200
Professional Services	137,394	146,660	165,000	0
Other Expenditure	17,020	17,350	11,920	12,080
CURBSIDE RECYCLING TOTAL	\$167,452	\$174,377	\$189,920	\$12,280
<u>MATERIAL RECYCLING FACILITY (MRF)</u>				
Compensation (*FTE)	\$12,910	\$11,778	\$12,710	\$12,710
Professional Services	51,266	20,757	51,100	1,100
Other Expenditures	3,759	3,321	4,840	2,420
MATERIAL RECYCLING FACILITY TOTAL	\$67,935	\$35,856	\$68,650	\$16,230
RECYCLING TOTAL	\$277,152	\$253,892	\$296,520	\$69,340
RESIDENTIAL/COMMERCIAL SOLID WASTE PICK UP				
Compensation (*FTE)	\$44,663	\$48,882	\$49,170	\$49,170
Supplies	13,888	15,533	18,150	0
Professional Services	296,308	257,377	318,400	0
Other Expenditures	26,590	30,240	27,160	24,140
RESIDENTIAL/COMMERCIAL SOLID WASTE PICK UP TOTAL	\$381,449	\$352,032	\$412,880	\$73,310
SOLID WASTE FUND WORKING CAPITAL USES DISTRIBUTION:				
Restricted	\$22,332	\$0	\$0	\$0
Unassigned	764,673	721,831	830,270	276,470
SOLID WASTE FUND TOTAL WORKING CAPITAL USES DISTRIBUTION:	\$787,005	\$721,831	\$830,270	\$276,470

*Allocated from 11 Person DPW Crew

Mt. Pleasant

[internal service funds]



*Allocated from 11 person DPW crew

Internal Service Funds

Internal Service Funds are used to account for the financing of special activities or services performed by a designated unit within the City for other units of the City. These funds are supported entirely by the sale of goods or services to other funds.

Public Works

Motor Pool

Motor Pool Operations

- Purchase, maintenance, and care of all city vehicles except police and fire
- Vehicles and equipment initially purchased by the department turned over to Motor Pool and rented back to the department
- Rental fees charged based on usage which cover future replacement and all operating costs except for fuel
- Replacement vehicles are purchased from this fund at the end of their useful life
 - > Proposed equipment replacement purchases for 2024
 - Gator \$15,000
 - Pickup Truck \$43,000
 - Sewer Jetter \$160,000
 - Tractor \$100,000

Public Works Building

- Expenditures for Public Works facility on Franklin Street including grounds and storage yard

Finance

Self Insurance Fund

- Claims paid for employee health and wellness and general liability claims and expenses
- Individual departments are charged monthly premiums
- Employee contracts include premium co-shares, deductibles and co-pays
- City also offers an optional consumer driven health care plan which has higher deductibles and funded health reimbursement accounts
 - > 2025 Revenue
 - > Revenue expected to increase 5% for 2025 to offset increased cost trends.

STATEMENT OF WORKING CAPITAL

	ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
UNASSIGNED	\$799,709	\$880,400	\$940,970	\$739,139

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
Building Rent	\$48,240	\$51,310	\$54,000	\$56,400
Gas & Oil Sales	87,381	74,479	80,000	80,000
Reimbursements	6,419	7,126	0	0
Rents	596,714	708,465	692,000	727,000
Sale Of Fixed Assets	34,500	155,928	18,330	15,000
Miscellaneous	2,015	1,200	2,000	2,000
MOTOR POOL FUND TOTAL REVENUE	\$775,269	\$998,508	\$846,330	\$880,400

	WORKING CAPITAL USES			
EXPENSES				
MOTOR POOL OPERATIONS				
Compensation (*FTE)	\$103,352	\$100,768	\$111,240	\$115,470
Supplies	192,151	180,059	191,150	204,500
Professional Services	48,882	47,040	44,100	49,100
Other Expenditures	77,669	86,015	71,350	93,020
Depreciation	210,687	388,585	251,290	251,290
MOTOR POOL OPERATIONS TOTAL	\$632,741	\$802,467	\$669,130	\$713,380
PUBLIC WORKS BUILDING				
Compensation (*FTE)	\$24,730	\$14,658	\$22,510	\$23,600
Supplies	5,466	7,268	9,380	6,580
Professional Services	11,558	18,592	18,600	18,100
Other Expenditures	14,073	16,310	14,080	13,600
Utilities	21,400	23,978	24,000	25,000
Depreciation	8,104	0	8,100	8,100
PUBLIC WORKS BUILDING TOTAL	\$85,331	\$80,806	\$96,670	\$94,980
TOTAL EXPENSES	\$718,072	\$883,273	\$765,800	\$808,360

MOTOR POOL**WORKING CAPITAL USES**

	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED	PROPOSED
<u>OTHER USES/ADJUSTMENTS</u>				
Depreciation-Non-Working Capital	(\$218,791)	(\$388,585)	(\$259,390)	(\$259,390)
Capital Acquisitions	528,495	649,316	96,000	392,000
OTHER USES/ADJUSTMENTS TOTAL	\$309,704	\$260,731	(\$163,390)	\$132,610
MOTOR POOL FUND TOTAL WORKING CAPITAL USES	<u>\$1,027,776</u>	<u>\$1,144,004</u>	<u>\$602,410</u>	<u>\$940,970</u>

*Allocated from 11 Person DPW Crew

STATEMENT OF WORKING CAPITAL

ESTIMATED 01/01/25 BEGINNING BALANCE	2025 PROPOSED REVENUES	2025 PROPOSED EXPENSES	12/31/25 ENDING BALANCE
\$347,759	\$2,955,700	\$3,169,900	\$133,559

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED	2025 PROPOSED
REVENUES				
General Liability Charges	\$40,000	\$40,000	\$50,000	\$50,000
Health Insurance - Other Funds	2,086,599	1,988,593	2,050,000	2,225,600
Health Insurance Charges	620,729	550,582	600,000	650,000
Interest - Checking/Investments	4,533	16,601	16,100	16,100
Interest - MMRMA	15,223	18,920	0	14,000
Reimbursements	127,147	92,306	200,000	0
SELF INSURANCE FUND TOTAL REVENUES	\$2,894,231	\$2,707,002	\$2,916,100	\$2,955,700
EXPENSES				
GENERAL LIABILITY				
Claims Paid	(\$34,751)	(\$13,708)	\$0	\$0
HEALTH INSURANCE				
Compensation	\$5,225	\$5,078	\$6,580	\$6,580
Claims Paid	3,052,780	3,289,902	3,249,320	3,154,520
Supplies	8,448	5,388	8,000	8,000
HEALTH INSURANCE TOTAL	\$3,066,453	\$3,300,368	\$3,263,900	\$3,169,100
SELF INSURANCE FUND TOTAL EXPENDITURES	\$3,031,702	\$3,286,660	\$3,263,900	\$3,169,100

Description of Appendices

APPENDIX A: Summary of Capital Acquisitions by Fund

This summary is to show all of the large capital outlay projected expenditures for the 2024 Proposed Budget sorted and sub-totaled by fund.

APPENDIX B: 2016-2025 City Property Tax Revenue

This chart shows the history of the City property tax millages by category and the total amount of levy the millages generate and State Shared Revenue.

APPENDIX C: History of All Millage Rates Paid by City Property Owners

This chart is to show a history of the total millage paid by city property owners over the most recent years.

APPENDIX D: Schedule of Outstanding Debt

This summary provides a schedule of all of the outstanding bonds and other debt of the City of Mt. Pleasant. It shows when the debt was issued, the amount outstanding, and when the debt will be paid off.

APPENDIX E: Water Resource Recovery Rate Study

This multi-year Water Resource Recovery Rate Study shows two (2) years of actual sources and uses of funds for the Water Resource Recovery Facility Fund. In addition, it shows the current year estimated budget and three (3) years out to show the likely impact of the trends in the sources and uses of funds.

APPENDIX F: Water Rate Study

This multi-year water rate study shows two (2) years of actual sources and uses of funds for the Water Fund. In addition, it shows the current year estimated budget and three (3) years out to show the likely impact of the trends in the sources and uses of funds.

APPENDIX G: Personnel Summary

This summary reflects the number of staff sorted between full-time and part-time by department.

APPENDIX H: Allocation of Capital Improvement Fund Millage

This summary shows the allocation of the funds from the Capital Improvement Millage for the last 10 years.

Summary of Capital Acquisitions by Fund

2025 Budget
Appendix A

ITEM	ACTIVITY	AMOUNT
<u>GENERAL FUND</u>		
Apparatus Bay Concrete(DPS)	Public Safety Building	\$90,000
Oil Seperator (DPS)	Public Safety Building	80,000
Roof Replacement (DPS)	Public Safety Building	85,000
Chippewa Riverbank Protection	Parks Land Improvements	458,000
Parking Lot (City Hall)	City Hall Building	161,000
Downtown Improvement Program	Downtown	65,000
Nelson/Island Park Shelter Roof	Parks Land Improvements	55,000
Playground - Chipp-A-Waters/Horizon	Parks Land Improvements	132,000
Police Vehicles	Police Patrol	131,780
Police Body Cameras	Police Patrol	88,260
GKB Trail	Parks Land Improvements	1,130,000
Parking Lots 4&5	Downtown	932,000
StreetScape (Pedestrian Lighting Rehab)	Downtown	50,000
Sidewalk Replacement	Sidewalks	219,970
TOTAL GENERAL FUND		<u><u>\$3,678,010</u></u>
<u>LOCAL STREET FUND</u>		
Downtown Alley Reconstruction	Alley Maintenance	\$145,000
Street Thin Overlays (12)	Local Street Maintenance	595,000
TOTAL LOCAL STREET FUND		<u><u>\$740,000</u></u>
<u>MAJOR STREET FUND</u>		
Reconstruction - Franklin	Major Street Construction	\$1,776,000
Street Overlays (3)	Major Street Maintenance	483,000
TOTAL MAJOR STREET FUND		<u><u>\$2,259,000</u></u>
<u>STORM SEWER FUND</u>		
Storm Sewer Replacement	Storm Sewer	\$20,000
<u>AIRPORT FUND</u>		
Runway Rehabilitation Design	Operations/Grant	\$428,830
<u>WATER RESOURCE RECOVERY FUND</u>		
Facility Rehabilitation	Bond Proceeds/2%	\$16,637,400
Collection System	Collection Reserve	\$10,820
Return Flow Conversion	Replacement Reserve	87,850
TOTAL WATER RESOURCE RECOVERY FUND		<u><u>\$16,736,070</u></u>

Summary of Capital Acquisitions by Fund

2025 Budget
Appendix A

ITEM	ACTIVITY	AMOUNT
<u>WATER FUND</u>		
1MG Elevated Tank Coatings & Repairs	Distribution Reserve	\$230,000
Aerator Rehab	Plant Reserve	60,000
Boiler Replacement	Plant Reserve	78,000
Distribution System Replacement	Distribution Reserve	100,000
Chemical Tank Storage Rehab	Plant Reserve	27,000
Filter Actuator Replacement	Plant Reserve	30,000
Filter Gallery Rehab	Plant Reserve	30,000
Flow Meter Replacement	Plant Reserve	54,000
Generator Replacement	Plant Reserve	250,000
Pickard Water Main	Distribution Reserve	89,000
Roof Repair	Plant Reserve	230,000
Sludge Pump	Plant Replacement Reserve	60,000
TOTAL WATER FUND		<u>\$1,238,000</u>
<u>MOTOR POOL FUND</u>		
Pickups (17)	Motor Pool	\$42,000
TOTAL MOTOR POOL		<u>\$42,000</u>
<u>TIFA/DDA FUND</u>		
Master Plan Priority Project Design	DDA	\$60,000
TOTAL CAPITAL		<u>\$25,201,910</u>

2016-2025 City Property Tax Revenue

2025 Budget
Appendix B

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
TAXABLE VALUE (in 000's):	\$452,328	\$453,982	\$463,865	\$471,428	\$479,991
NON-VOTED MILLAGES					
Operating	11.7050	11.8700	12.4400	12.5700	12.4100
Recycling & Composting	0.2850	0.0000	0.0000	0.0000	0.0000
Capital Improvements	2.0000	2.0000	1.5000	1.5000	1.5000
Borden Debt	0.5000	0.5000	0.5000	0.5000	0.5000
TOTAL NON-VOTED MILLAGES	14.4900	14.3700	14.4400	14.5700	14.4100
NON-VOTED LEVY LESS TIF CAPTURE	\$6,123,559	\$6,377,065	\$6,271,853	\$6,868,706	\$6,271,853
VOTED MILLAGES					
Police & Fire Pension/Police Health	1.7600	1.8800	1.8100	1.6800	1.8400
VOTED LEVY, LESS TIF CAPTURE	\$800,940	\$804,055	\$781,748	\$789,613	\$781,748
TOTAL MILLAGE	16.2500	16.2500	16.2500	16.2500	16.2500
TOTAL LEVY	\$6,924,499	\$7,181,120	\$7,053,601	\$7,658,319	\$7,053,601

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
TAXABLE VALUE (in 000's):	\$487,706	\$509,148	\$536,594	\$564,788	\$570,436
NON-VOTED MILLAGES					
Operating	12.4400	12.3900	12.2300	12.2300	12.2400
Recycling & Composting	0.0000	0.0000	0.0000	0.0000	0.0000
Capital Improvements	1.5000	1.5000	1.5000	1.5000	1.5000
Borden Debt	0.5000	0.5000	0.5000	0.5000	0.5000
TOTAL NON-VOTED MILLAGES	14.4400	14.3900	14.2300	14.2300	14.2400
NON-VOTED LEVY LESS TIF CAPTURE	\$7,042,475	\$7,326,640	\$7,635,733	\$8,036,933	\$8,123,009
VOTED MILLAGES					
Police & Fire Pension/Police Health	1.8100	1.8600	2.0200	2.0200	2.0100
VOTED LEVY, LESS TIF CAPTURE	\$789,613	\$837,610	\$1,083,920	\$1,140,872	\$1,146,576
TOTAL MILLAGE	16.2500	16.2500	16.2500	16.2500	16.2500
TOTAL LEVY	\$7,832,088	\$8,164,250	\$8,719,653	\$9,177,805	\$9,269,585

*Subject to December Board of Review changes & MTT Decisions

History of All Millage Rates Paid by City Property Owners

2025 Budget
Appendix C

PRINCIPAL RESIDENCE PROPERTIES	2015	2016	2017	2018	2019	2020
Chippewa River District Library	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500
City of Mt. Pleasant	16.2500	16.2500	16.2500	16.2500	16.2500	16.2500
Commission on Aging	0.8776	0.8776	0.8776	0.8776	0.8776	0.8776
Gratiot-Isabella RESD Sch Special Ed	4.0345	4.0345	4.0345	4.0345	4.0345	4.2000
Gratiot-Isabella RESD Schools Operating	0.2640	0.2640	0.2640	0.2640	0.2640	0.2640
Gratiot-Isabella RESD Voc Ed	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
I-Ride	0.8620	0.8620	0.8620	0.8620	0.8620	0.8620
Isabella County	6.6100	6.6100	6.6100	6.6100	6.6100	6.6100
Isabella County Parks	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
Medical Facility	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
Mid Michigan College	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Mt. Pleasant Public Schools Debt	5.6600	5.6600	5.6600	4.6600	3.9800	3.9800
Mt. Pleasant Public Schools Operating	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
State Education Levy	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Total Millages	44.3581	44.3581	44.3581	43.3581	42.6781	42.8436

NON-PRINCIPAL RESIDENCE PROPERTIES	2015	2016	2017	2018	2019	2020
Chippewa River District Library	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500
City of Mt. Pleasant	16.2500	16.2500	16.2500	16.2500	16.2500	16.2500
Commission on Aging	0.8776	0.8776	0.8776	0.8776	0.8776	0.8776
Gratiot-Isabella RESD Sch Special Ed	4.0345	4.0345	4.0345	4.0345	4.0345	4.2000
Gratiot-Isabella RESD Schools Operating	0.2640	0.2640	0.2640	0.2640	0.2640	0.2640
Gratiot-Isabella RESD Voc Ed	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
I-Ride	0.8620	0.8620	0.8620	0.8620	0.8620	0.8620
Isabella County	6.6100	6.6100	6.6100	6.6100	6.6100	6.6100
Isabella County Parks	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
Medical Facility	0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
Mid Michigan College	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Mt. Pleasant Public Schools Debt	5.6600	5.6600	5.6600	4.6600	3.9800	3.9800
Mt. Pleasant Public Schools Operating	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
State Education Levy	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Total Millages	62.3581	62.3581	62.3581	61.3581	60.6781	60.8436

History of All Millage Rates Paid by City Property Owners

PRINCIPAL RESIDENCE PROPERTIES	2021	2022	2023	2024	Change Since 2015	2024 as % of Total
Chippewa River District Library	1.7500	1.7500	1.7500	1.7500	0.0000	3.9%
City of Mt. Pleasant	16.2500	16.2500	16.2500	16.2500	0.0000	36.3%
Commission on Aging	0.8776	0.8776	0.8776	0.8776	0.0000	2.0%
Gratiot-Isabella RESD Sch Special Ed	4.2000	4.2000	4.2000	4.2000	0.1655	9.4%
Gratiot-Isabella RESD Schools Operating	0.2640	0.2640	0.2640	0.2640	0.0000	0.6%
Gratiot-Isabella RESD Voc Ed	1.0000	1.0000	1.0000	1.0000	0.0000	2.2%
I-Ride	0.8620	0.8620	0.8620	0.8620	0.0000	1.9%
Isabella County	6.6100	6.6100	6.6100	6.6100	0.0000	14.8%
Isabella County Parks	0.3500	0.3500	0.3500	0.3500	0.0000	0.8%
Medical Facility	0.7000	0.9795	1.0000	1.0000	0.3000	2.2%
Mid Michigan College	1.2202	1.2202	1.2183	1.2183	1.2183	2.7%
Mt. Pleasant Public Schools Debt	3.9800	3.9800	3.9800	4.4300	(1.2300)	9.9%
Mt. Pleasant Public Schools Operating	0.0000	0.0000	0.0000	0.0000	0.0000	0.0%
State Education Levy	6.0000	6.0000	6.0000	6.0000	0.0000	13.4%
Total Millages	44.0638	44.3433	44.3619	44.8119	0.4538	100.0%

NON-PRINCIPAL RESIDENCE PROPERTIES**	2021	2022	2023	2024	Change Since 2015	2024 as % of Total
Chippewa River District Library	1.7500	1.7500	1.7500	1.7500	0.0000	2.8%
City of Mt. Pleasant	16.2500	16.2500	16.2500	16.2500	0.0000	25.9%
Commission on Aging	0.8776	0.8776	0.8776	0.8776	0.0000	1.4%
Gratiot-Isabella RESD Sch Special Ed	4.2000	4.2000	4.2000	4.2000	0.1655	6.7%
Gratiot-Isabella RESD Schools Operating	0.2640	0.2640	0.2640	0.2640	0.0000	0.4%
Gratiot-Isabella RESD Voc Ed	1.0000	1.0000	1.0000	1.0000	0.0000	1.6%
I-Ride	0.8620	0.8620	0.8620	0.8620	0.0000	1.4%
Isabella County	6.6100	6.6100	6.6100	6.6100	0.0000	10.5%
Isabella County Parks	0.3500	0.3500	0.3500	0.3500	0.0000	0.6%
Medical Facility	0.7000	0.9795	1.0000	1.0000	0.3000	1.6%
Mid Michigan College	1.2202	1.2202	1.2183	1.2183	1.2183	1.9%
Mt. Pleasant Public Schools Debt	3.9800	3.9800	3.9800	4.4300	(1.2300)	7.1%
Mt. Pleasant Public Schools Operating	18.0000	18.0000	18.0000	18.0000	0.0000	28.7%
State Education Levy	6.0000	6.0000	6.0000	6.0000	0.0000	9.6%
Total Millages	62.0638	62.3433	62.3619	62.8119	0.4538	100.0%

**Commercial Personal Property exempt from 12 school mills & Industrial Personal Property exempt from 24 mills

Schedule of Outstanding Debt

2025 Budget
Appendix D

DEBT	Year of Issue	Type of Debt	Principal Amount	Outstanding Balance 01/01/25	Year of Final Payment
Water Treatment Plant	2016	RV	928,000	476,000	2024
Water Resource Recovery Facility	2022	GO	8,500,000	7,840,000	2042
Water Resource Recovery Facility	2023	RV	18,000,000	18,000,000	2053
Mt. Pleasant Center DEQ Loan	2017	Other	743,991	447,730	2030
TOTAL				<u>\$26,763,730</u>	

Water Resource Recovery Rate Study

2025 Budget
Appendix E

	2023 Actual	2024 Amended Budget	2025 Proposed Budget	2026 Estimated	2027 Estimated
Unassigned Working Capital at Jan 1,	\$1,596,959	\$1,596,961	\$1,802,251	\$2,518,549	\$2,605,749
Assigned Working Capital					
Collection Replacement	\$651,142	\$651,141	\$731,651	\$841,527	\$841,527
WRRF Replacement	1,983,295	1,983,295	1,868,605	1,824,805	1,824,805
Total Assigned Working Capital	\$2,634,437	\$2,634,436	\$2,600,256	\$2,666,332	\$2,666,332
Restricted Working Capital					
2% Tribal Allocation	\$300,000	\$325,583	\$583	\$583	\$583
WRRF Upgrade Bond	6,809,718	6,809,718	25,092,808	84,080	84,080
WRRF Replacement	0	0	0	0	0
Total Restricted Working Capital	\$7,109,718	\$7,135,301	\$25,093,391	\$84,663	\$84,663
Total Working Capital at Jan 1,	\$11,341,114	\$11,366,698	\$29,495,898	\$5,269,544	\$5,356,744
Working Capital Sources:					
Demand Charges	\$1,487,614	\$1,872,350	\$1,872,350	\$1,872,350	\$1,872,350
Capacity Fee	0	30,000	30,000	30,000	30,000
Consumption Charges	1,350,044	1,360,000	1,360,000	1,360,000	1,360,000
Charges for Services	54,648	24,500	6,000	6,000	6,000
Nottawa Township Contract	54,648	54,648	54,648	54,648	54,648
Penalties for Late Payments	23,423	20,000	20,000	20,000	20,000
Other Revenue (including Interest)	609,297	55,800	163,000	39,970	39,970
Septage Processing Fee	336,480	290,000	290,000	290,000	290,000
Total Working Capital Sources	\$3,916,154	\$3,707,298	\$3,795,998	\$3,672,968	\$3,672,968
Working Capital Uses:					
Water Resource Recovery Expenses					
Interest & Paying Agent Fees	\$235,450	\$227,340	\$218,100	\$233,244	\$240,241
Plant Operations	1,864,577	2,162,310	2,091,530	2,127,455	2,191,279
Depreciation	323,847	586,480	604,070	604,070	604,070
Line Maintenance	180,526	233,150	270,070	270,070	270,070
Depreciation	544,315	586,480	586,480	586,480	586,480
Total Water Resource Recovery Expenses	\$3,148,715	\$3,795,760	\$3,770,250	\$3,821,318	\$3,892,140
Other Uses/Adjustments					
Capital Improvements	\$82,846	\$10,748,590	\$16,735,970	\$25,000	\$25,000
Depreciation	(868,162)	(1,172,960)	(1,190,550)	(1,190,550)	(1,190,550)
Bond Proceeds	(164,545)	(10,375,440)	(16,637,400)	0	0
WRRF Upgrade	0	0	0	0	0
Principal Payments	325,000	335,000	340,000	800,000	820,000
(Decrease) Increase in Current Principal	10,000	5,000	10,000	10,000	10,000
(Decrease) Increase in Restricted & Assigned WC	(427,805)	(223,150)	51,430	120,000	120,000

Water Resource Recovery Rate Study

2025 Budget
Appendix E

	2023 Actual	2024 Amended Budget	2025 Proposed Budget	2026 Estimated	2027 Estimated
Total Other Uses/Adjustments	(\$1,042,666)	(\$682,960)	(\$690,550)	(\$235,550)	(\$215,550)
Total Working Capital Uses	\$2,106,049	\$3,112,800	\$3,079,700	\$3,585,768	\$3,676,590
(Decrease) Increase in Unassigned Working Capital	\$1,810,105	\$594,498	\$716,298	\$87,200	(\$3,622)
Unassigned Working Capital at Dec 31,	\$3,407,064	\$2,191,459	\$2,518,549	\$2,605,749	\$2,602,127
Assigned Working Capital					
Collection Replacement	\$651,142	\$814,765	\$953,945	\$961,527	\$961,527
WRRF Replacement	1,983,295	1,739,075	1,651,325	1,824,805	1,824,805
Total Assigned Working Capital	\$2,634,437	\$2,553,840	\$2,605,270	\$2,786,332	\$2,786,332
Restricted Working Capital					
WRRF Upgrade Bond	\$500,220	\$0	\$0	\$0	\$0
Tribal Allocation	300,000	300,000	0	0	0
Total Restricted Working Capital	800,220	300,000	0	0	0
Total Working Capital	\$6,841,721	\$5,045,299	\$5,123,819	\$5,392,081	\$5,388,459
Consumption Rate					
Annual Sales Volume (in thousand gallons)	539,680	539,680	539,680	539,680	539,680
Rate Charged for 1,000 gallons	\$2.52	\$2.52	\$2.52	\$2.52	\$2.52

Demand Rate Meter Size (Inches)	Rate				
5/8	\$12.22	\$15.89	\$15.89	\$15.89	\$15.89
1	30.48	39.62	39.62	39.62	39.62
1 1/2	60.97	79.26	79.26	79.26	79.26
2	97.42	126.64	126.64	126.64	126.64
3	194.87	253.33	253.33	253.33	253.33
4	304.52	395.88	395.88	395.88	395.88
6	608.94	791.62	791.62	791.62	791.62
10	3,365.36	4,374.97	4,374.97	4,374.97	4,374.97

Water Rate Study

2025 Budget
Appendix F

	2023 Actual	2024 Amended Budget	2025 Original Budget	2026 Estimated	2027 Estimated
Unassigned Working Capital at January 1,	\$2,172,721	\$3,388,224	\$2,229,014	\$2,489,464	\$2,153,438
Restricted Working Capital					
Bonded Debt	\$0	\$0	\$0	\$0	\$0
2% Tribal Allocation	25,000	25,000	0	0	0
Total Restricted Working Capital	\$25,000	\$25,000	\$0	\$0	\$0
Assigned Working Capital					
Distribution Replacement	\$402,085	\$402,084	\$588,084	\$603,852	\$588,084
Lime Residual	200,000	200,000	0	200,000	0
Plant Replacement	628,070	628,070	491,070	208,835	491,070
Total Assigned Working Capital	\$1,230,155	\$1,230,154	\$1,079,154	\$1,012,687	\$1,079,154
Total Working Capital at January 1,	\$3,427,876	\$4,643,378	\$3,308,168	\$3,502,151	\$3,232,592
Working Capital Sources:					
Grant	\$77,270	\$274,800	\$0	\$0	\$0
Demand Charges	2,234,142	2,200,000	2,244,000	2,401,080	2,401,080
Consumption Charges	1,540,756	1,500,000	1,530,600	1,500,000	1,500,000
Charges for Services	47,265	47,000	52,000	52,000	54,000
Penalties for Late Payments	28,408	28,000	25,000	18,000	19,000
Other Revenue (including Interest)	342,985	117,340	117,000	85,780	85,780
Total Working Capital Sources	\$4,270,826	\$4,167,140	\$3,968,600	\$4,056,860	\$4,059,860
Working Capital Uses:					
Water Expenses					
Interest & Paying Agent Fees	\$21,341	\$22,610	\$0	\$0	\$0
Refinancing Costs/Deferred Interest	0	0	0	0	0
Plant Operations	1,986,586	2,034,790	2,208,410	2,395,166	2,385,513
Depreciation	730,300	312,350	312,350	321,721	331,373
System Operation	894,510	1,236,070	1,760,530	1,813,350	1,867,751
Depreciation	458,880	458,880	458,880	458,880	458,880
Total Water Expenses	\$4,091,617	\$4,064,700	\$4,740,170	\$4,989,116	\$5,043,517
Other Uses/Adjustments					
Capital Improvements	\$32,112	\$1,732,880	\$340,390	\$924,000	\$1,148,000
Depreciation	(730,300)	(771,230)	(771,230)	(771,230)	(771,230)
Refinancing Costs/Deferred Interest	(4,613)	0	0	0	0
Principal Payments	452,000	476,000	0	0	0
(Decrease)/Increase in Crnt Principal	24,000	0	0	0	0
(Decrease)/Increase in Assigned WC	(809,493)	(176,000)	(601,180)	(749,000)	(749,000)
Total Other Uses/Adjustments	(\$1,036,294)	\$1,261,650	(\$1,032,020)	(\$596,230)	(\$372,230)
Total Working Capital Uses	\$3,055,323	\$5,326,350	\$3,708,150	\$4,392,886	\$4,671,287

Water Rate Study

2025 Budget
Appendix F

	2023 Actual	2024 Amended Budget	2025 Original Budget	2026 Estimated	2027 Estimated
(Decrease Increase) in Unassigned Working Capital	\$1,215,503	(\$1,159,210)	\$260,450	(\$336,026)	(\$611,427)
Unassigned Working Capital at December 31,	\$3,388,224	\$2,229,014	\$2,489,464	\$2,153,438	\$1,542,012
Restricted Working Capital					
Bonded Debt	\$0	\$0	\$0	\$0	\$0
2% Tribal Allocation	25,000	0	0	0	0
Total Restricted Working Capital	\$25,000	\$0	\$0	\$0	\$0
Assigned Working Capital					
Distribution Replacement	\$380,635	\$630,455	\$746,965	\$750,852	\$750,852
Lime Residual	200,000	219,000	9,000	0	0
Plant Replacement	617,408	124,708	148,708	201,835	201,835
Total Assigned Working Capital	\$1,198,043	\$974,163	\$904,673	\$952,687	\$952,687
Total Working Capital	\$4,611,267	\$3,203,177	\$3,394,137	\$3,106,125	\$2,494,699
Consumption Rate Annual Sales Volume (in thousand gallons)	618,810	618,810	618,810	618,810	618,810
Rate Charged for 1,000 gallons	\$ 2.42	\$ 2.42	\$ 2.42	\$ 2.42	\$ 2.42

Demand Rate Meter Size (Inches)	Rate				
5/8	\$16.69	\$17.19	\$18.40	\$18.40	\$18.40
1	41.73	42.98	\$45.99	45.99	45.99
1 1/2	83.47	85.97	\$91.99	91.99	91.99
2	133.55	137.55	\$147.18	147.18	147.18
3	267.09	275.10	\$294.36	294.36	294.36
4	417.33	429.85	\$459.94	459.94	459.94
6	834.66	859.70	\$919.88	919.88	919.88
10	4,563.26	4,700.16	\$5,029.17	5,029.17	5,029.17

Note: Assumes pay as you go model since bonds are paid off in 2024. Will reevaluate based on DWSRF application

Personnel Summary

2025 Budget
Appendix G

Legislative

Assistant Human Resources Consultant
Assistant to the City Manager
City Manager
Grant Coordinator
Human Resources Director
Payroll Specialist
Administrative Assistant

Full Time	Part Time	Seasonal/ Temporary	Headcount Total
1			1
1			1
1			1
1			1
1			1
1			1
1			1
7	0	0	7

Finance

Director of Finance
City Clerk/Deputy Assessor
Assistant Finance Director/Treasurer
Information Technology Director
Office Professional
Public Relations Director
Public Relations Graphic Design
System Administrator
Utility Billing Supervisor
Water Meter Reader

1			1
1			1
1			1
1			1
4	2		6
1			1
	1		1
1			1
1			1
		3	3
11	3	3	17

Public Safety

Code Enforcement Officer
Crossing Guard
Detective
Director
Fire Chief
Fire Equipment Operator
Fire Lieutenant
Fire Sergeant
Office Professional
Paid on Call Firefighter
Paid on Call Officer
Park Ranger
Police Assistant Chief
Police Lieutenant
Police Officer
Police Sergeant
Records Supervisor
Substitute Crossing Guard

2			2
		9	9
2			2
1			1
1			1
6			6
1			1
3			3
6			6
	13		13
	3		3
		3	3
1			1
1			1
20			20
4			4
1			1
		3	3
49	16	15	80

Personnel Summary

2025 Budget
Appendix G

Community Services

Building Official
City Planner
Director of Parks, Recreation & Public Spaces
Downtown Development Director
Office Professional
Parks & Public Spaces Field Operations Supervisor
Parks/Grounds Worker
PEAK Coordinator
PEAK Office Professional
Recreation Coordinator
Seasonal
Seasonal Parks/Grounds

Full Time	Part Time	Seasonal/ Temporary	Headcount Total
1			1
1			1
1			1
1			1
1	1		2
1			1
3			3
1			1
	1	Varies	1+
2			2
		Varies	0+
		15	15
12	2	15	29+

Public Works

Airport Manager
Airport Support
City Engineer
Deputy Public Works Director
Director of Public Works
Engineering Technician
GIS Specialist
Mechanic
Office Professional
Seasonal Maintenance
Street Maintenance Specialist
Street Superintendent
Water Distribution Operator
Water Distribution Supervisor
Water Plant Operator
Water System Maintenance
Water Treatment Plant Supervisor
Water/ WWR Seasonal Maintenance
WRR Maintenance
WRR Operator
WRR Supervisor

1			1
1		1	2
1			1
1			1
1			1
2			2
1			1
1			1
1			1
		3	3
10			10
1			1
3			3
1			1
5			5
1			1
1			1
		5	5
1			
5			5
1			1
39	0	9	47

GRAND TOTALS

118	21	42	180+
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Allocation of Capital Improvement Fund Millage

2025 Budget
Appendix H

	2016	2017	2018	2019	2020	2021
PUBLIC WORKS						
Sidewalks	\$108,370	\$100,000	\$0	\$0	\$0	\$0
Local Streets	100,000	75,000	0	20,880	10,000	12,000
Major Streets	0	0	0	0	0	0
Pedstrian Lighting	94,180	103,580	0	110,930	44,500	0
PARKS PROJECTS						
Parks Partnership	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0
Riverwalk Trail	75,650	0	0	0	0	0
Parks Projects	254,190	214,670	281,400	67,020	270,470	167,740
BUILDINGS AND INFRASTRUCTURE						
Public Safety	\$0	\$94,480	\$20,000	\$50,100	\$113,500	\$95,790
SCBAs	0	0	19,000	0	0	0
DPS Radios	0	0	0	0	0	54,290
City Hall	0	0	0	0	0	92,430
City Hall	0	0	0	0	36,100	0
Phone System	57,040	0	0	0	0	
LAND DEVELOPMENT						
	0	0	0	\$0	\$0	\$386,500
DOWNTOWN PROJECTS						
	0	0	0	\$0	\$158,140	\$243,820
TOTAL PROJECTS	\$694,430	\$592,730	\$325,400	\$248,930	\$637,710	\$1,052,570

	2022	2023	Estimated 2024	Proposed 2025	2016-2025 Total	% of Total
PUBLIC WORKS						
Sidewalks	\$0	\$0	\$0	\$0	\$208,370	3.1%
Local Streets	118,740	0	0	72,500	409,120	6.0%
Major Streets	0	0	0	0	0	0.0%
Pedestrian Lighting	68,573	0	0	0	421,763	6.2%
PARKS PROJECTS						
Parks Partnership	\$0	\$0	\$0	\$0	\$20,000	0.3%
Riverwalk Trail	24,981	19,212	530,000	0	649,843	9.6%
Parks Projects	227,083	160,974	201,200	577,570	2,422,317	35.8%
BUILDINGS AND INFRASTRUCTURE						
Public Safety	\$272,115	\$169,726	\$62,850	\$255,000	\$1,133,561	16.7%
SCBAs	0	0	0	0	19,000	0.3%
DPS Radios	115,825	0	0	0	170,115	2.5%
City Hall	0	0	0	89,000	89,000	1.3%
Network	0	0	61,190	0	118,230	1.7%
LAND DEVELOPMENT						
	\$0	\$0	\$0	\$0	\$386,500	5.7%
DOWNTOWN PROJECTS						
	\$214,748	\$10,257	\$30,000	\$65,000	\$721,965	10.7%
TOTAL PROJECTS	\$1,042,065	\$360,169	\$885,240	\$1,059,070	\$6,769,784	100.0%

Numerous other capital projects were funded with operational funds, grants, 2% Tribal allocations, and other loans. This summary merely shows the items funded directly by the Capital Improvement Millage.