CITY OF BELLEVILLE

2025-2026 FY BUDGET

Contents

City of Belleville, Michigan

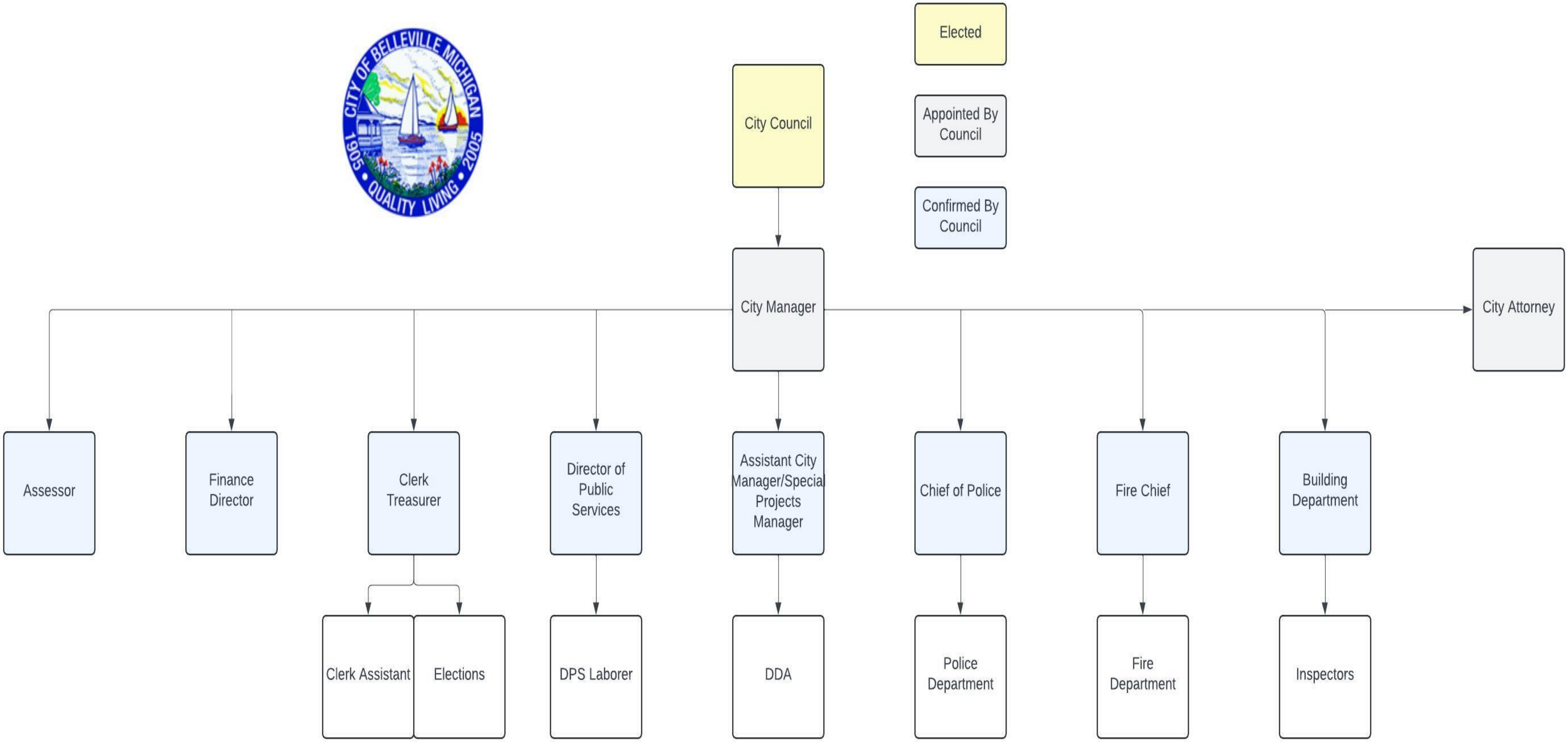
List of Principal Officials

CITY COUNCIL

Kenneth Voigt	Mayor
Kelly Bates	Mayor Pro Tem
Jeremiah Bates	Council Member
Julie Kissel	Council Member
Randy Priest	Council Member

CITY OFFICIALS

Jason Smith	City Manager
Steve Jones	Assistant City Manager
Melissa Frierson	Director, Public Services
Kristin Faull	Interim Director of Public Safety
Briana Hootman	City Clerk/Treasurer
Rick Rutherford	Building Official
The Kelly Firm	City Attorney – General Counsel
Shifman-Fornier	City Attorney – Labor
WCA Assessing	City Assessor


CITY OF BELLEVILLE MICHIGAN
1905 · QUALITY LIVING · 2005
Elected
Appointed By Council
Confirmed By Council
City Council
City Manager
City Attorney
Assessor
Finance Director
Clerk Treasurer
Director of Public Services
Assistant City Manager/Special Projects Manager
Chief of Police
Fire Chief
Building Department
Clerk Assistant
Elections
DPS Laborer
DDA
Police Department
Fire Department
Inspectors

Budget Breakdown For FY 2025-2026

Introduction

In accordance with Chapter 10 of the Belleville City Charter, the fiscal year of the City shall be the first day of July through the thirtieth day of June of the following year. The City Council shall annually adopt a timetable for budget preparation. The Manager, or such other officer or officers, shall pursuant to state law, prepare a completed itemized budget for all funds for the next fiscal year and shall submit it to the Council, together with a suggested general appropriation act.

Timetable

For the 2024-2025 fiscal year, the City Council adopted the following timetable for the adoption of the budget.

May 5	Budget Hearing for Police and Fire
May 19	Budget Hearing for DPW and Admin
May 26	SPECIAL MEETING: Full Budget review and public hearing
June 16	Budget Adoption

Budget Highlights

General Fund

The State of Michigan requires the existence and use of the General Fund. The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Most of the city's activities are accounted for in the General Fund.

Departments included in the General Fund:

General Government	Elections	Street Lighting
City Manager	DPS Facility	Senior Transport
Outside Services	Police	Parks
Clerk	Fire	Victory Station
Treasurer	Public Services	Cultural Activities
Municipal Buildings	DDA District Maintenance	

General Fund revenues are expected to increase from those previously budgeted fiscal years. Total estimated revenues are expected to increase over the 2024-2025 FY by 2.2%, or $71,475.00. Several revenue sources experienced fluctuations, including a decrease in Real Property Taxes and an increase in the Public Safety Millage revenues, due to the shifting of mills from property taxes to the public safety millage. We are also anticipating a small decrease in constitutional and statutory sales tax revenues.

Total expenditures are projected to increase by 7.9%, or $262,241. This can be attributed to increasing salaries to remain competitive and attractive for future potential employees, and to retaining current staff. Additionally, the cost of goods has continued to rise year over year.

Some of the more important "across the board" outlays include:

- Increases in salaries for most employees. The unions negotiated 3.5% increases in salaries. Additionally, department heads will see increases in salaries.
- For the second consecutive year, we plan to increase the budgets for training, meetings, and membership so that staff can stay on top of the ever-changing landscape of the government and best practices. It is an administrative goal to ensure that staff are well trained and prepared for to execute their duties using the most modern techniques.

Some other key line-item increases:

101-210-801.000 Legal Services: We typically budget high for this line item and adjust down accordingly. This is due to potential litigation, labor issues, or other instances when we may need to activate our legal team. With the union negotiations and changes in the charter, our expenses for legal services ran high last year.

Dept. 210 Outside Services: Most line items for this department will see increases, due to rising costs.

101-261-809.002 Contracted Services – Janitorial: With the hiring of our part-time custodian, these expenses have increased over the previous method of pulling a public works employee out of the field to clean the City Offices.

Our fund balance remains incredibly strong, and it is recommended that we again this year utilize our fund balance to make significant and much-needed purchases while continuing to seek alternative sources of revenue. Currently, the City's fund balance is 97.8%, which is higher than the anticipated 77.8% that was noted in last year's budget. With increased costs and fund balance spending planned again for 2025-2026, the fund balance is anticipated to be reduced to 74.4%, well above the recommended 30% fund balance. With all the major renovations to the new city hall and major capital purchases that have been made in the past several years, it is recommended that in fiscal year 2026-2027, the city cease spending from the fund balance and return to balancing expenditures to revenues.

		23-24	24-25	25-26
		Activity	Activity	Requested
GL Number	Description			
Fund: 101 GENERAL FUND				
Estimated Revenues				
101-000-403.000	CURRENT TAXES - REAL	1,372,721.08	1,254,964.75	776,000.00
101-000-403.003	PUBLIC SAFETY MILLAGE	435,371.30	1,230,881.09	1,414,000.00
101-000-403.100	COLUMBIA COURT PROP TAXES	30,076.00	30,076.00	30,076.00
101-000-405.000	TAXES RECOVERED BY COUNTY	29,585.84		0.00
101-000-412.000	LOCAL COMMUNITY STAB - METRO ACT	13,881.41	4,460.25	10,000.00
101-000-423.000	LICENSES- DOG AND BICYCLES	843.85	215.05	500.00
101-000-439.000	MI DEPT OF TREAS - RECREATIONAL MARIJUAN	59,086.35	58,228.66	60,000.00
101-000-445.000	INTEREST/PENALTY - TAXES	11,720.87	3,565.07	12,000.00
101-000-447.000	ADMINISTRATION FEE - TAXES	66,396.89	73,422.24	73,000.00
101-000-479.000	PERMITS-YARD SALES,SOLICITING	283.75	1,208.25	0.00
101-000-480.000	LIQUOR LICENSES	5,162.30	4,125.00	4,500.00
101-000-543.000	ACT 302 STATE GRANT FUNDS	1,519.68		0.00
101-000-573.000	LOCAL COMMUNITY STAB - PERSONAL PROP TAX	6,016.24		0.00
101-000-574.002	CONSTITUTIONAL SALES TAX	439,438.00	218,035.00	436,239.00
101-000-574.005	STATUTORY SALES TAX	64,865.00	37,282.00	66,736.00
101-000-586.000	VAN BUREN SCHOOL REIMBURSEMEN	40,000.00		40,000.00
101-000-592.000	SUBURBAN MOBILITY AUTH (SMART	3,090.00		0.00
101-000-606.000	COPIES	2,306.62	1,269.10	1,200.00
101-000-609.000	FOIA FEES	531.49	321.25	400.00
101-000-613.000	POLICE DEPARTMENT	20,766.29	16,747.34	15,000.00
101-000-613.001	REIMBURSEMENT FROM DDA FOR DIRECTOR	34,224.00	17,424.00	0.00

101-000-613.002	DDA District Services	101,010.76	57,356.98	0.00
101-000-613.313	FEES - FINGERPRINT PROGRAM		48.00	0.00
101-000-614.001	APPLICATION FEES - MARIJUANA	60,000.00	40,000.00	60,000.00
101-000-614.002	MOBILE FOOD VENDING FEES		300.00	0.00
101-000-615.000	ADMIN. FEES - OTHER FUNDS	27,125.00	27,125.00	27,125.00
101-000-656.000	COURT-RESTITUTIONS	2,810.00	365.00	2,000.00
101-000-658.000	FINES-COLLECTED 34TH DISTRICT	44,942.35	49,132.67	55,000.00
101-000-659.001	CWW - 911 WIRELINE FUNDS	18,953.99	10,611.37	19,000.00
101-000-665.000	INTEREST INCOME	394.24	15,989.36	70,000.00
101-000-667.000	RENTALS - MUNICIPAL BUILDINGS	10,000.00	10,000.00	10,000.00
101-000-667.003	RENTALS - DDA CITY HALL	2,400.00	1,200.00	0.00
101-000-667.004	RENTALS - VICTORY STATION	2,570.00		1,200.00
101-000-667.202	EQUIPMENT RENTAL-MAJOR STREET	8,600.00	8,600.00	8,600.00
101-000-667.203	EQUIPMENT RENTAL-LOCAL STREET	6,400.00	6,400.00	6,400.00
101-000-667.209	EQUIPMENT RENTAL-CEMETERY	8,000.00	8,000.00	8,000.00
101-000-667.592	EQUIPMENT RENTAL-WATER/SEWER	7,500.00	7,500.00	7,500.00
101-000-668.000	CABLE FRANCHISE FEE	72,500.70	34,541.21	70,000.00
101-000-674.002	FIRE DEPT - COMMUNICATION EQUIPMENT	18,500.00		0.00
101-000-675.312	PBT - POLICE BLOOD TEST	19.00	4.00	0.00
101-000-676.248	STREET LIGHTING REIMBURSEMENT FROM DDA	36,685.15	18,519.55	37,000.00
101-000-676.494	ADMIN FEE - DDA	150,000.00	75,000.00	0.00
101-000-677.000	VETERAN'S MEMORIAL FUND	225.00		0.00
101-000-692.000	MISC INCOME	16,757.50	34,319.62	0.00
101-000-692.001	MMRMA DISTRIBUTION STATE POOL EXCESS	54,062.00	55,880.00	0.00
101-000-693.000	SALE OF ASSETS		76,001.78	0.00
101-000-694.004	GOLF CART APPLICATION FEE	150.00	100.00	0.00
101-000-694.005	SCARECROW FEES		240.00	0.00
Total Department :		3,287,492.65	3,489,459.59	3,321,476.00
Estimated Revenues		**3,287,492.65**	**3,489,459.59**	**3,321,476.00**

Account Category: Appropriations				
GENERAL GOVERNMENT				
101-101-703.000	COUNCIL PAY	5,509.36	4,125.00	5,500.00
101-101-712.000	BOARD OF REVIEW	800.00		0.00
101-101-715.000	F.I.C.A.	420.75	315.58	420.75
101-101-832.006	WORKMANS COMP. INSURANCE	195.90	254.74	300.00
101-101-863.000	TRAVEL AND MEETINGS		1,655.08	1,700.00
101-101-901.000	PUBLICATIONS	13,272.75	8,630.75	13,000.00
101-101-960.003	DUES	9,089.00	11,468.00	12,600.00
101-101-960.009	TRAINING	2,030.00	1,920.34	2,100.00
101-101-960.012	MISC EXPENSE	2,594.49	17,784.20	0.00
101-101-982.000	COMPUTER SOFTWARE/HARDWARE	3,534.95	571.67	1,000.00
Total Department GENERAL GOVERNMENT:		37,447.20	46,725.36	36,620.75
CITY MANAGER				
101-172-706.000	SALARIES/REGULAR	63,423.02	69,423.15	0.00
101-172-708.000	SALARIES	10,907.12	9,216.79	38,581.86
101-172-715.000	F.I.C.A.	5,686.28	6,016.05	2,951.51
101-172-716.000	EMPLOYEE INSURANCE	807.45	4,026.90	5,195.63
101-172-716.001	INSURANCE - RETIREES	2,615.10	2,454.12	0.00
101-172-716.002	EMPLOYEE INSUR CONTRIBUTION	(97.35)	(110.66)	0.00
101-172-717.000	PENSION - I.C.M.A.			0.00
101-172-718.000	PENSION	442.98	332.22	0.00
101-172-727.000	OFFICE SUPPLIES	955.20	405.46	1,000.00
101-172-727.001	POSTAGE	50.45	9.00	50.00
101-172-851.003	TELECOMMUNICATIONS - CELLULAR	47.97		0.00
101-172-863.000	TRAVEL AND MEETINGS	650.00	4,031.38	4,000.00
101-172-930.000	COMPUTER REPAIR/MAINTENANCE	202.50	21.19	500.00
101-172-960.009	TRAINING	300.00	1,190.00	1,200.00
101-172-960.012	MISC EXPENSE	574.38	1,327.28	1,000.00

101-172-980.000	NEW EQUIPT/OFFICE & FURNITURE	117.66	766.96	500.00
101-172-982.000	COMPUTER SOFTWARE/HARDWARE	5,174.31	10,138.44	5,000.00
Total Department CITY MANAGER:		91,857.07	109,248.28	59,979.00
OUTSIDE SERVICES				
101-210-801.000	LEGAL SERVICES	16,537.80	35,351.90	40,000.00
101-210-803.000	ACCOUNTING SERVICES	33,942.08	12,098.73	35,000.00
101-210-804.000	AUDIT	14,942.50	31,155.46	16,500.00
101-210-807.000	OTHER PROFESSIONAL SERVICES	1,072.63	1,440.00	1,500.00
101-210-811.000	TAX ROLL PREPARATION	19,106.40	17,912.61	21,500.00
101-210-817.000	CANNABIS SERVICES	6,500.00		0.00
101-210-832.003	BUILDING INSURANCE	2,985.66	3,021.38	5,000.00
101-210-832.004	LIABILITY INSURANCE	17,723.34	13,755.88	18,000.00
101-210-832.006	WORKMANS COMP. INSURANCE	7,287.00	3,693.73	4,000.00
101-210-982.000	COMPUTER SOFTWARE/HARDWARE	5,103.37	7,112.75	7,500.00
Total Department OUTSIDE SERVICES:		125,200.78	125,542.44	149,000.00
CLERK				
101-215-706.000	SALARIES/REGULAR	44,863.54	38,365.21	0.00
101-215-708.000	SALARIES		11,526.73	99,230.89
101-215-715.000	F.I.C.A.	4,392.44	3,816.55	7,591.16
101-215-716.000	EMPLOYEE INSURANCE	3,716.25	3,876.88	9,799.29
101-215-716.001	INSURANCE - RETIREES	10,849.65	11,649.07	12,250.00
101-215-718.000	PENSION	147,344.39	93,885.17	151,571.70
101-215-727.000	OFFICE SUPPLIES	555.40	614.82	1,000.00
101-215-727.001	POSTAGE	111.33	22.56	300.00
101-215-809.000	CONTRACTED SERVICES		575.52	800.00
101-215-863.000	TRAVEL AND MEETINGS	586.00		4,000.00
101-215-930.000	COMPUTER REPAIR/MAINTENANCE			300.00
101-215-960.003	DUES	489.00	940.00	1,200.00

101-215-960.009	TRAINING	2,174.60		5,000.00
101-215-980.000	NEW EQUIPT/OFFICE & FURNITURE		696.13	2,000.00
101-215-982.000	COMPUTER SOFTWARE/HARDWARE	4,725.83	2,454.59	3,000.00
Total Department CLERK:		219,808.43	168,423.23	298,043.04
TREASURER				
101-253-706.000	SALARIES/REGULAR	11,447.30	10,564.14	0.00
101-253-708.000	SALARIES	4,452.28	5,189.53	25,851.51
101-253-715.000	F.I.C.A.	1,216.56	1,205.22	1,977.64
101-253-716.000	EMPLOYEE INSURANCE	1,743.09	1,695.56	4,603.50
101-253-716.001	INSURANCE - RETIREES	2,991.33	3,580.89	3,500.00
101-253-718.000	PENSION	19,994.04	13,571.72	21,653.10
101-253-727.000	OFFICE SUPPLIES	517.47	1,069.40	4,000.00
101-253-727.001	POSTAGE	6,914.16	4,804.31	6,000.00
101-253-809.000	CONTRACTED SERVICES		620.33	1,000.00
101-253-932.008	COMPUTER SOFTWARE SUPPORT	13,485.62	2,803.00	4,000.00
101-253-960.012	MISC EXPENSE			500.00
101-253-980.000	NEW EQUIPT/OFFICE & FURNITURE	1,282.62	1,246.94	2,000.00
101-253-982.000	COMPUTER SOFTWARE/HARDWARE	2,389.15	2,808.41	4,000.00
Total Department TREASURER:		66,433.62	49,159.45	79,085.75
MUNICIPAL BUILDING				
101-261-706.000	SALARIES/REGULAR	32,653.49	38,198.21	3,232.00
101-261-707.000	SALARIES - OVERTIME	33.68	1,117.65	500.00
101-261-708.000	SALARIES - CLERICAL	681.65	1,831.14	3,013.47
101-261-715.000	F.I.C.A.	2,670.27	4,218.66	516.03
101-261-716.000	EMPLOYEE INSURANCE	246.22	705.45	969.31
101-261-716.001	INSURANCE - RETIREES	225.19	196.41	1.00
101-261-716.002	EMPLOYEE INSUR CONTRIBUTION	(6.10)	(207.40)	0.00
101-261-718.000	PENSION	509.74	372.58	721.33

101-261-727.000	OFFICE SUPPLIES	911.10	941.84	1,000.00
101-261-727.001	POSTAGE	6,813.44	3,780.33	4,000.00
101-261-775.000	SUPPLIES - MAINTENANCE	3,712.41	2,923.74	7,800.00
101-261-809.000	CONTRACTED SERVICES	13,276.63	4,907.43	9,500.00
101-261-809.002	CONTRACTED SERVICES-JANITORIA	2,774.60	15,431.58	16,500.00
101-261-832.003	BUILDING INSURANCE	2,305.44	3,442.80	3,000.00
101-261-851.000	TELECOMMUNICATIONS - TELEPHON	8,805.27	10,302.03	11,000.00
101-261-851.005	TELECOMMUNICATIONS - INTERNET	5,274.20	2,608.30	5,300.00
101-261-921.000	HEAT	2,883.94	1,676.91	3,000.00
101-261-922.000	ELECTRIC	10,548.98	7,942.33	10,600.00
101-261-930.000	COMPUTER REPAIR/MAINTENANCE		1,239.04	2,500.00
101-261-931.000	REPAIRS/MAINTENANCE-BUILDINGS	69,384.86	5,384.68	6,700.00
101-261-933.000	REPAIRS/MAINTENANCE-EQUIPMENT		187.50	1,000.00
101-261-980.000	NEW EQUIPT/OFFICE & FURNITURE	117.66	179.14	2,500.00
101-261-982.000	COMPUTER SOFTWARE/HARDWARE	7,730.08	2,859.62	2,750.00
Total Department MUNICIPAL BUILDING:		171,552.75	110,239.97	96,103.14
ELECTIONS				
101-262-710.000	MEALS	238.11	547.35	700.00
101-262-711.000	ELECTION WORKERS FEES	5,430.19	10,473.50	6,000.00
101-262-715.000	F.I.C.A.	290.44	770.27	0.00
101-262-727.000	OFFICE SUPPLIES	4,994.48	1,013.68	3,000.00
101-262-727.001	POSTAGE	1,695.75	101.85	2,500.00
101-262-809.000	CONTRACTED SERVICES	3,592.00		200.00
101-262-932.008	CODING / TESTING	3,755.00	2,905.00	3,000.00
101-262-960.009	TRAINING			4,000.00
101-262-960.012	MISC EXPENSE	200.00	200.00	500.00
101-262-980.000	NEW EQUIPT/OFFICE & FURNITURE	51.10		20,000.00
101-262-982.000	COMPUTER SOFTWARE/HARDWARE/SUPPORT	5,189.59	4,877.61	5,000.00
Total Department ELECTIONS:		25,436.66	20,889.26	44,900.00

DPS FACILITY - SAVAGE RD.				
101-268-832.003	BUILDING INSURANCE	177.93	317.93	200.00
101-268-960.012	MISC EXPENSE	1,620.07	490.50	500.00
Total Department DPS FACILITY - SAVAGE RD.:		1,798.00	808.43	700.00
POLICE DEPARTMENT				
101-301-706.000	SALARIES/REGULAR	610,291.15	613,753.17	922,933.92
101-301-707.000	SALARIES - OVERTIME	70,833.21	80,728.62	100,000.00
101-301-708.000	SALARIES - CLERICAL	67,941.11	64,997.23	47,235.23
101-301-710.000	MEALS	904.14	100.00	500.00
101-301-715.000	F.I.C.A.	57,335.37	58,151.47	81,867.94
101-301-716.000	EMPLOYEE INSURANCE	113,128.87	115,021.25	159,502.97
101-301-716.001	INSURANCE - RETIREES	52,236.84	54,092.90	38,380.00
101-301-716.002	EMPLOYEE INSUR CONTRIBUTION	(14,065.11)	(11,031.63)	0.00
101-301-718.000	PENSION	131,431.91	111,613.82	169,635.69
101-301-720.000	UNIFORM ALLOWANCE	12,133.23	9,839.18	10,000.00
101-301-727.000	OFFICE SUPPLIES	1,734.18	1,359.63	1,600.00
101-301-727.001	POSTAGE	1,382.31	296.87	1,000.00
101-301-727.003	MEDICAL SUPPLIES/SHOTS	1,152.09	1,017.34	1,200.00
101-301-728.000	COMPUTER SUPPLIES			500.00
101-301-729.000	AMMUNITION & RANGE	1,514.50		3,000.00
101-301-775.000	SUPPLIES - MAINTENANCE	293.97	1,234.27	1,500.00
101-301-801.000	LEGAL SERVICES	27,651.00	10,675.50	30,000.00
101-301-809.000	CONTRACTED SERVICES	2,638.70	6,282.27	6,500.00
101-301-832.003	BUILDING INSURANCE	229.71	1,847.86	400.00
101-301-832.004	LIABILITY INSURANCE	27,724.60	20,195.24	30,000.00
101-301-832.005	LIABILITY INSURANCE - AUTO	7,842.03	5,870.31	8,000.00
101-301-832.006	WORKMANS COMP. INSURANCE	4,603.65	5,986.39	7,000.00
101-301-853.000	VAN BUREN TWP DISPATCH AND LOCK UP	200,901.68	104,461.12	210,000.00

101-301-862.000	GAS & OIL	14,142.02	14,113.62	15,000.00
101-301-863.000	TRAVEL AND MEETINGS	995.12		200.00
101-301-930.000	COMPUTER REPAIR/MAINTENANCE			2,500.00
101-301-932.008	COMPUTER SOFTWARE SUPPORT	4,269.23	243.98	6,500.00
101-301-933.000	REPAIRS/MAINTENANCE-EQUIPMENT	582.69	100.38	1,500.00
101-301-936.000	VEHICLE MAINTENANCE	6,970.62	4,096.66	7,500.00
101-301-955.001	WAYNE COUNTY PRISONER LODGING	1,225.00	525.00	1,500.00
101-301-960.003	DUES	1,500.00	115.00	1,000.00
101-301-960.009	TRAINING	821.45	6,479.06	8,000.00
101-301-960.010	NIXLE - PUBLIC SAFETY ASSESSMENT	1,300.00		1,800.00
101-301-960.011	POLICE RESERVES TRAINING/SUPPLIES	5,932.92	1,360.00	3,000.00
101-301-960.012	MISC EXPENSE	1,633.52	234.68	1,000.00
101-301-980.000	NEW EQUIPT/OFFICE & FURNITURE		1,569.52	5,000.00
101-301-982.000	COMPUTER SOFTWARE/HARDWARE	13,953.47	19,394.73	12,500.00
101-301-982.002	CLEMIS	16,894.00	4,848.97	20,000.00
101-301-987.000	EQUIPMENT	3,915.27	3,572.83	6,000.00
Total Department POLICE DEPARTMENT:		1,453,974.45	1,313,147.24	1,923,755.75
FIRE DEPARTMENT				
101-336-702.000	SALARIES - FIRE SERVICES	135,618.03	64,841.72	145,000.00
101-336-706.000	SALARIES/REGULAR	3,129.58	21,227.33	0.00
101-336-706.008	SALARIES - FIRST RESPONDER HAZARD PAY		65.28	0.00
101-336-707.000	SALARIES - OVERTIME	2,413.09	906.08	0.00
101-336-708.000	SALARIES - CLERICAL	3,943.32	3,706.28	9,868.80
101-336-715.000	F.I.C.A.	11,168.15	6,942.18	11,847.46
101-336-716.000	EMPLOYEE INSURANCE	5,022.56	5,689.70	1,660.40
101-336-716.001	INSURANCE - RETIREES	811.27	874.15	350.00
101-336-716.002	EMPLOYEE INSUR CONTRIBUTION	(18.33)	(20.79)	0.00
101-336-718.000	PENSION	150.22	143.34	0.00
101-336-720.000	FIRE UNIFORMS AND GEAR	1,693.28	926.87	5,000.00

101-336-727.000	OFFICE SUPPLIES		534.96	500.00
101-336-727.001	POSTAGE	62.89	13.08	75.00
101-336-727.003	MEDICAL SUPPLIES/SHOTS/PHYSICALS	1,965.37	1,520.65	2,500.00
101-336-775.000	SUPPLIES - MAINTENANCE	7,329.86	4,452.95	1,500.00
101-336-809.000	CONTRACTED SERVICES	5,600.00	1,948.99	6,500.00
101-336-832.003	BUILDING INSURANCE	898.02	1,359.92	1,400.00
101-336-832.005	LIABILITY INSURANCE - AUTO	16,917.63	12,437.96	18,000.00
101-336-832.006	WORKMANS COMP. INSURANCE	489.75	636.85	1,000.00
101-336-850.000	RADIO MAINTENANCE		220.00	1,000.00
101-336-851.004	TELECOMMUNICATIONS - PAGERS	14,346.75		500.00
101-336-851.005	TELECOMMUNICATIONS - INTERNET	3,762.89	2,445.72	3,500.00
101-336-862.000	GAS & OIL	2,288.21	1,581.87	3,500.00
101-336-901.000	PUBLICATIONS	36.00		150.00
101-336-921.000	HEAT	1,613.50	1,420.52	1,700.00
101-336-922.000	ELECTRIC	4,960.36	3,232.15	5,000.00
101-336-923.000	WATER AND SEWER	484.23	359.94	500.00
101-336-930.000	COMPUTER REPAIR/MAINTENANCE			1,500.00
101-336-931.000	REPAIRS/MAINTENANCE-BUILDINGS	689.11	70,189.87	4,000.00
101-336-933.000	REPAIRS/MAINTENANCE-EQUIPMENT	5,013.48	6,727.83	6,000.00
101-336-933.001	EQUIPMENT TESTING	3,796.79		5,000.00
101-336-936.000	VEHICLE MAINTENANCE	6,753.64	10,791.05	6,000.00
101-336-960.003	DUES	18,852.12	2,188.00	7,000.00
101-336-960.009	TRAINING	13,073.32	1,599.00	6,500.00
101-336-960.012	MISC EXPENSE	1,457.56	84.00	1,500.00
101-336-982.000	COMPUTER SOFTWARE/HARDWARE	16,803.82	15,011.65	4,500.00
101-336-982.002	CLEMIS			6,200.00
101-336-983.000	CAPITAL OUTLAY-MISCELLANEOUS	20,221.85	24,693.99	35,000.00
101-336-987.000	EQUIPMENT	6,555.07	8,518.00	9,000.00
101-336-989.000	NEW EQUIP - TURN OUT GEAR	1,781.46	786.89	12,000.00
Total Department FIRE DEPARTMENT:		319,684.85	278,057.98	325,251.66

DEPARTMENT OF PUBLIC SERVICES				
101-441-706.000	SALARIES/REGULAR	7,485.05	2,228.48	6,464.00
101-441-707.000	SALARIES - OVERTIME	22,025.02	6,074.66	1,000.00
101-441-708.000	SALARIES - CLERICAL	4,090.10	3,456.22	15,067.34
101-441-715.000	F.I.C.A.	2,570.29	899.54	1,723.65
101-441-716.000	EMPLOYEE INSURANCE	963.63	2,377.33	3,162.24
101-441-716.001	INSURANCE - RETIREES	1,092.22	981.67	2.00
101-441-716.002	EMPLOYEE INSUR CONTRIBUTION	(267.95)	(107.05)	0.00
101-441-717.000	PENSION - I.C.M.A.			0.00
101-441-718.000	PENSION	1,558.59	937.00	1,442.65
101-441-720.000	UNIFORM ALLOWANCE	3,435.00	1,024.63	2,500.00
101-441-727.000	OFFICE SUPPLIES	11.98	158.14	175.00
101-441-727.003	MEDICAL SUPPLIES/SHOTS	521.38	171.35	270.00
101-441-775.000	SUPPLIES - MAINTENANCE	23,398.26	15,147.72	17,000.00
101-441-809.000	CONTRACTED SERVICES	3,062.48	2,156.40	3,000.00
101-441-830.000	LAWN CARE	954.24	1,120.16	2,000.00
101-441-832.005	LIABILITY INSURANCE - AUTO	2,117.98	3,207.40	3,500.00
101-441-851.000	TELECOMMUNICATIONS - TELEPHON		1,504.81	2,000.00
101-441-921.000	HEAT	2,128.09	3,388.09	4,000.00
101-441-922.000	ELECTRIC	3,031.14	2,148.88	3,000.00
101-441-931.000	REPAIRS/MAINTENANCE-BUILDINGS		3,750.07	5,500.00
101-441-933.000	REPAIRS/MAINTENANCE-EQUIPMENT	245.36	3,687.71	5,850.00
101-441-960.003	DUES	180.00	180.00	260.00
101-441-960.009	TRAINING		11,170.00	6,000.00
101-441-960.012	MISC EXPENSE			1,000.00
101-441-982.000	COMPUTER SOFTWARE/HARDWARE	4,509.75	9,716.07	1,200.00
Total Department DEPARTMENT OF PUBLIC SERVICES:		83,112.61	75,379.28	86,116.88

DDA DISTRICT MAINTENANCE				
101-443-706.000	SALARIES/REGULAR	58,041.84	43,131.30	106,655.97
101-443-706.001	WAGES - DPS DIRECTOR	2,743.84	2,025.77	2,974.24
101-443-707.000	SALARIES - OVERTIME	1,984.50	529.80	16,500.00
101-443-708.000	SALARIES - CLERICAL	29,165.72	25,020.08	34,885.13
101-443-715.000	F.I.C.A.	7,033.30	5,409.33	12,317.37
101-443-716.000	EMPLOYEE INSURANCE	8,741.30	17,340.75	23,081.41
101-443-716.001	INSURANCE - RETIREES	1,619.71	1,252.80	1,083.00
101-443-716.002	EMPLOYEE INSUR CONTRIBUTION	(376.59)	(406.84)	0.00
101-443-718.000	PENSION	17,630.46	12,940.72	24,034.20
101-443-727.000	OFFICE SUPPLIES	34.97	90.00	150.00
101-443-775.000	SUPPLIES - MAINTENANCE	6,204.06	8,858.88	9,000.00
101-443-801.000	LEGAL SERVICES	148.50		0.00
101-443-803.000	ACCOUNTING SERVICES	3,391.38	3,615.69	4,000.00
101-443-804.000	AUDIT	7,608.75	8,136.09	8,150.00
101-443-809.000	CONTRACTED SERVICES	5,690.40	20,937.38	6,000.00
101-443-811.000	TAX ROLL PREPARATION	9,553.20	8,819.64	10,000.00
101-443-832.004	LIABILITY INSURANCE	3,703.41	5,608.31	5,700.00
101-443-901.000	PUBLICATIONS		699.47	700.00
101-443-926.000	STREET LIGHTING	36,685.15	27,318.70	37,000.00
101-443-932.008	COMPUTER SOFTWARE SUPPORT	865.60	1,212.05	1,200.00
101-443-982.000	COMPUTER SOFTWARE/HARDWARE	545.50	6,166.50	1,000.00
Total Department DDA DISTRICT MAINTENANCE:		201,015.00	198,706.42	304,431.32
STREET LIGHTING				
101-448-926.000	STREET LIGHTING	44,604.37	30,782.93	45,000.00
Total Department STREET LIGHTING:		44,604.37	30,782.93	45,000.00
BLOCK GRANT				
101-665-960.008	CDBG-VILLAGE PARK PLAYSCAPE		1,188.00	0.00

Total Department BLOCK GRANT:		0.00	1,188.00	0.00
SENIOR TRANSPORTATION				
101-685-706.000	SALARIES/REGULAR			0.00
101-685-715.000	F.I.C.A.			0.00
101-685-832.005	LIABILITY INSURANCE - AUTO			0.00
101-685-832.006	WORKMANS COMP. INSURANCE			0.00
101-685-851.000	TELECOMMUNICATIONS - TELEPHON			0.00
101-685-862.000	GAS & OIL			0.00
101-685-936.000	VEHICLE MAINTENANCE			0.00
Total Department SENIOR TRANSPORTATION:		0.00	0.00	0.00
PARKS				
101-770-706.000	SALARIES/REGULAR	7,758.41	16,127.75	0.00
101-770-707.000	SALARIES - OVERTIME	1,717.50	1,809.00	0.00
101-770-715.000	F.I.C.A.	724.93	1,372.11	0.00
101-770-775.000	SUPPLIES - MAINTENANCE	2,698.91	271.04	6,000.00
101-770-832.003	BUILDING INSURANCE	343.37	519.99	530.00
101-770-931.000	REPAIRS/MAINTENANCE-BUILDINGS		81.62	1,000.00
101-770-960.012	MISC EXPENSE		74,781.81	4,000.00
Total Department PARKS:		13,243.12	94,963.32	11,530.00
VICTORY STATION				
101-771-775.000	SUPPLIES - MAINTENANCE			175.00
101-771-832.003	BUILDING INSURANCE	183.89	278.47	300.00
101-771-921.000	HEAT	1,306.95	1,484.54	1,600.00
101-771-922.000	ELECTRIC	3,053.65	2,371.56	3,000.00
101-771-923.000	WATER AND SEWER	666.21	356.51	700.00
Total Department VICTORY STATION:		5,210.70	4,491.08	5,775.00

CULTURAL ACTIVITIES				
101-793-880.000	BELLEVILLE AREA MUSEUM		50.00	50.00
Total Department CULTURAL ACTIVITIES:		0.00	50.00	50.00
TRANSFERS OUT				
101-931-995.209	TRANSFER TO CEMETERY FUND	92,000.00	87,000.00	141,000.00
101-931-995.211	TRANSFER OUT-CAP PURCHASE	62,000.00	515,000.00	0.00
101-931-995.226	TRANSFER TO SANITATION FUND		20,000.00	0.00
Total Department TRANSFERS OUT:		154,000.00	622,000.00	141,000.00
MISCELLANEOUS				
101-959-705.000	MASTER PLAN PROFESSIONAL SERVICES	495.00	15,545.81	0.00
101-959-960.012	MISC EXPENSE	910.60	896.66	0.00
Total Department MISCELLANEOUS:		1,405.60	16,442.47	0.00
Appropriations		**3,015,785.21**	**3,266,245.14**	**3,607,342.29**
Fund 101 - GENERAL FUND:				
TOTAL ESTIMATED REVENUES		**3,287,492.65**	**3,489,459.59**	**3,321,476.00**
TOTAL APPROPRIATIONS		**3,015,785.21**	**3,266,245.14**	**3,607,342.29**
NET OF REVENUES & APPROPRIATIONS:		271,707.44	223,214.45	(285,866.29)
BEG. FUND BALANCE		**2,699,870.03**	**2,971,577.47**	**2,971,577.47**
END FUND BALANCE		**2,971,577.47**	**3,194,791.92**	**2,685,711.18**

Major Street

The Major Street Fund is used to control the expenditure of all Major Street funds paid to the city by the state. This fund accounts for construction, maintenance and other authorized operations pertaining to all streets classified as Major Streets within the City of Belleville.

Belleville's Major Streets are:

Liberty	Church
High	3rd
Main	2nd
5th	Davis
Roys	Robbe (Madelon to Edgemont)
4th	Edgemont (Huron River to Robbe)
Charles	Potter

Major Street revenues should increase by approximately 5.7%, or $19,285.84, over 2024-2025. This increase comes from the state's focus on local roads and PA51 State Revenue Sharing for Major Streets.

Expenses are also expected to increase by approximately 15%. The city's continued dedication and investment in road repair, as well as increased costs, are attributed to this increase.

To account for appropriations exceeding revenue, the Major Street fund will utilize a portion of its fund balance, $103,184.72.

Key line-item increases include:

202-204-708.000 **Salaries - Clerical:** Increasing due to the new labor contract.

202-463-706.000 **Salaries/Regular:** Increasing due to the new labor contract.

202-463-939.000 **Capital Outlay:** Increasing due to investment into road repairs and non-motorized work required by MDOT.

		23-24	24-25	25-26
		Activity	Activity	Requested
GL Number	Description			
Fund: 202 MAJOR STREET				
Account Category: Estimated Revenues				
202-000-546.000	STATE REVENUE SHARING	332,824.63	206,339.36	346,035.00
202-000-665.000	INTEREST INCOME		3,189.78	7,500.00
202-000-693.000	SALE OF ASSETS	1,424.53		0.00
Total Department :		334,249.16	209,529.14	353,535.00
Estimated Revenues		**334,249.16**	**209,529.14**	**353,535.00**
Account Category: Appropriations				
ADMINISTRATION				
202-204-708.000	SALARIES - CLERICAL	2,134.80	2,160.74	4,728.78
202-204-715.000	F.I.C.A.	163.39	165.34	361.75
202-204-716.000	EMPLOYEE INSURANCE	187.35	442.92	818.42
202-204-716.001	INSURANCE - RETIREES	497.46	579.68	350.00
202-204-716.002	EMPLOYEE INSUR CONTRIBUTION	(6.12)	(6.96)	0.00
202-204-718.000	PENSION	79.36	83.18	0.00
202-204-803.000	ACCOUNTING SERVICES	4,967.42	4,098.38	5,600.00
202-204-804.000	AUDIT	2,536.25	1,745.71	2,370.00
202-204-809.000	CONTRACTED SERVICES		7,500.00	0.00
202-204-812.000	ADMINISTRATION FEES	10,000.00	10,000.00	10,000.00
202-204-932.008	COMPUTER SOFTWARE	4,192.39	118.49	1,000.00
Total Department ADMINISTRATION:		24,752.30	26,887.48	25,228.95

ROUTINE MAINTENANCE				
202-463-706.000	SALARIES/REGULAR	6,566.72	12,996.94	19,391.99
202-463-706.001	WAGES - DPS DIRECTOR	13,719.48	10,128.56	14,851.20
202-463-707.000	SALARIES - OVERTIME	524.35	3,801.03	3,000.00
202-463-715.000	F.I.C.A.	1,592.31	2,059.77	2,849.10
202-463-716.000	EMPLOYEE INSURANCE	3,218.34	4,479.14	5,172.45
202-463-716.001	INSURANCE - RETIREES	3,076.97	3,365.53	3,506.00
202-463-716.002	EMPLOYEE INSUR CONTRIBUTION	(666.82)	(619.78)	0.00
202-463-718.000	PENSION	5,394.67	4,210.65	5,479.96
202-463-720.000	UNIFORM ALLOWANCE		341.94	275.00
202-463-740.000	STREET SIGNS	1,708.00	1,093.48	2,000.00
202-463-775.000	SUPPLIES - MAINTENANCE	5,993.62	7,122.90	7,500.00
202-463-802.000	ENGINEERING SERVICES			4,000.00
202-463-806.000	TREE REMOVAL	1,950.00		5,500.00
202-463-809.000	CONTRACTED SERVICES	767.09	1,055.86	1,100.00
202-463-826.000	STREET SWEEPING	830.35	1,949.28	2,500.00
202-463-826.002	STREET SWEEPING - BROOMS	10,693.18		2,000.00
202-463-832.004	LIABILITY INSURANCE	1,829.96	2,771.22	2,800.00
202-463-832.006	WORKMANS COMP. INSURANCE	431.51	254.74	300.00
202-463-851.003	TELECOMMUNICATIONS - CELLULAR	9.05	223.84	500.00
202-463-901.000	PUBLICATIONS		75.00	100.00
202-463-927.000	TRAFFIC LIGHTING	12,280.00	5,266.06	16,500.00
202-463-939.000	ROAD REPAIRS		1,046.50	105,000.00
202-463-941.000	EQUIPMENT RENTAL-CITY VEHICLE	6,800.00	6,800.00	6,800.00
202-463-982.000	COMPUTER SOFTWARE/HARDWARE	1,217.95	6,108.40	60.00
202-463-983.000	CAPITAL OUTLAY		60,256.27	0.00
202-463-986.000	TRUCK/VEHICLE	78,707.12	791.65	1,000.00

Total Department ROUTINE MAINTENANCE:		156,643.85	135,578.98	212,185.70
WINTER MAINTENANCE				
202-478-706.000	SALARIES/REGULAR	5,187.64	2,837.84	12,928.00
202-478-707.000	SALARIES - OVERTIME	331.94	2,106.45	2,000.00
202-478-715.000	F.I.C.A.	422.12	378.43	1,141.99
202-478-716.000	EMPLOYEE INSURANCE	729.57	1,533.14	2,245.77
202-478-716.001	INSURANCE - RETIREES	63.74		4.00
202-478-716.002	EMPLOYEE INSUR CONTRIBUTION		(7.47)	0.00
202-478-718.000	PENSION	2,008.34	1,407.21	2,885.31
202-478-775.000	SUPPLIES - MAINTENANCE	4,096.89	45,966.13	13,500.00
202-478-832.004	LIABILITY INSURANCE	1,829.96	2,771.22	2,800.00
202-478-941.000	EQUIPMENT RENTAL-CITY VEHICLE	1,800.00	1,800.00	1,800.00
Total Department WINTER MAINTENANCE:		16,470.20	58,792.95	39,305.07
VEHICLE OPERATIONS				
202-523-862.000	GAS & OIL	3,465.89	5,234.78	7,000.00
Total Department VEHICLE OPERATIONS:		3,465.89	5,234.78	7,000.00
TRANSFERS OUT				
202-931-995.203	TRANSFER OUT - LOCAL STREET	162,500.00	170,400.00	173,000.00
Total Department TRANSFERS OUT:		162,500.00	170,400.00	173,000.00
Appropriations		363,832.24	396,894.19	456,719.72
Fund 202 - MAJOR STREET:				
TOTAL ESTIMATED REVENUES		**334,249.16**	**209,529.14**	**353,535.00**
TOTAL APPROPRIATIONS		**363,832.24**	**396,894.19**	**456,719.72**
NET OF REVENUES & APPROPRIATIONS:		(29,583.08)	(187,365.05)	(103,184.72)

BEG. FUND BALANCE		**599,676.14**	**570,093.06**	**570,093.06**
END FUND BALANCE		**570,093.06**	**382,728.01**	**466,908.34**

Local Streets

The Local Street Fund is used to control the expenditure of all Local Street funds paid to the city by the state. This fund accounts for construction, maintenance, and other authorized operations on all streets classified as Local Streets within the City of Belleville.

Belleville's Local Streets are:

Charles Ct	Robbe (Madelon to Roland)	Aberdeen	Light Tower Ct.
Brain	Bedell	Oxford	Breakwater Dr.
Edison	Clarence	Victorian Ct.	Breakwater Ct.
1st	Biggs	Waterbury	Bell Cove Ct.
Wabash	Greylock	Thornhill	Harbour Point Ct.
Henry	Wexford	Harbour Pointe Dr	
Angola	Edgemont (Huron River to Potter)	Bay Pointe Dr.	
Roland	Victorian Ln.	Light Tower Dr.	

Revenues remain stable, with a small increase over 2023-2024 of 9.3%. We have yet to receive our final 2024-2025 payment for Act 51 funds, although it appears to be trending on par with recent history.

Allocations will see a significant spike over 2023-2024 and 2024-2025 fiscal years, with the Liberty and High Street construction projects, which have already begun, and will likely be paid for in the 2025-2026 budget season.

Appropriations will outpace revenue in the Local Street fund as well, which will reduce the fund balance down to $208,060.21.

Notable line-item expenses for Local Streets:

203-204-708.000 **Salaries-Clerical:** Salaries set to increase due to new labor agreement.

203-463-939.000 **Road Repairs:** Road repairs are expected to increase significantly as council intends to invest heavily in local streets.

		23-24	24-25	25-26
		Activity	Activity	Requested
GL Number	Description			
Fund: 203 LOCAL STREET				
Account Category: Estimated Revenues				
203-000-541.000	ROAD GRANT MDOT		175,000.00	0.00
203-000-546.000	STATE REVENUE SHARING	113,373.05	70,314.51	115,345.00
203-000-665.000	INTEREST INCOME		8,506.09	15,000.00
203-000-693.000	SALE OF ASSETS	1,424.53		0.00
203-000-699.202	TRANSFER FROM MAJOR STREET	162,500.00	170,400.00	173,000.00
Total Department :		277,297.58	424,220.60	303,345.00
Estimated Revenues		**277,297.58**	**424,220.60**	**303,345.00**
Account Category: Appropriations				
ADMINISTRATION				
203-204-708.000	SALARIES - CLERICAL	2,134.35	2,160.24	4,728.78
203-204-715.000	F.I.C.A.	163.28	165.19	361.75
203-204-716.000	EMPLOYEE INSURANCE	187.35	442.92	818.42
203-204-716.001	INSURANCE - RETIREES	497.46	579.68	350.00
203-204-716.002	EMPLOYEE INSUR CONTRIBUTION	(6.12)	(6.96)	0.00
203-204-718.000	PENSION	79.34	83.17	0.00
203-204-803.000	ACCOUNTING SERVICES	4,967.42	4,098.38	5,600.00
203-204-804.000	AUDIT	2,436.25	1,745.73	2,370.00
203-204-812.000	ADMINISTRATION FEES	700.00	700.00	700.00
Total Department ADMINISTRATION:		11,159.33	9,968.35	14,928.95

ROUTINE MAINTENANCE				
203-463-706.000	SALARIES/REGULAR	29,144.40	53,853.68	19,391.99
203-463-706.001	WAGES - DPS DIRECTOR	13,719.10	10,128.56	14,851.20
203-463-707.000	SALARIES - OVERTIME	929.36	11,714.29	3,000.00
203-463-715.000	F.I.C.A.	3,350.14	5,790.47	2,849.10
203-463-716.000	EMPLOYEE INSURANCE	3,218.34	4,479.14	5,172.45
203-463-716.001	INSURANCE - RETIREES	3,076.97	3,365.53	3,506.00
203-463-716.002	EMPLOYEE INSUR CONTRIBUTION	(666.78)	(630.49)	0.00
203-463-717.000	PENSION - I.C.M.A.	1,414.40	1,033.60	0.00
203-463-718.000	PENSION	4,381.37	3,177.05	5,479.96
203-463-720.000	UNIFORM ALLOWANCE		350.94	500.00
203-463-740.000	STREET SIGNS	1,999.16	1,934.90	2,000.00
203-463-775.000	SUPPLIES - MAINTENANCE	13,351.26	44,130.85	6,250.00
203-463-802.000	ENGINEERING SERVICES	1,080.00		0.00
203-463-806.000	TREE REMOVAL			0.00
203-463-809.000	CONTRACTED SERVICES	293.75	14,765.11	3,000.00
203-463-826.000	STREET SWEEPING	544.92	1,449.27	2,000.00
203-463-832.004	LIABILITY INSURANCE	1,884.96	3,371.22	0.00
203-463-832.006	WORKMANS COMP. INSURANCE	431.51	254.74	0.00
203-463-851.003	TELECOMMUNICATIONS - CELLULAR	38.39	280.72	150.00
203-463-939.000	ROAD REPAIRS		695.89	715,000.00
203-463-941.000	EQUIPMENT RENTAL-CITY VEHICLE	4,600.00	4,600.00	0.00
203-463-982.000	COMPUTER SOFTWARE/HARDWARE	4,794.71	6,185.31	5,000.00
203-463-983.000	CAPITAL OUTLAY-TRUCK	78,707.12	60,256.26	0.00
203-463-986.000	TRUCK/VEHICLE		791.65	0.00
Total Department ROUTINE MAINTENANCE:		166,293.08	231,978.69	788,150.70

WINTER MAINTENANCE				
203-478-706.000	SALARIES/REGULAR	5,727.61	7,935.73	12,928.00
203-478-707.000	SALARIES - OVERTIME	235.73	968.06	2,000.00
203-478-715.000	F.I.C.A.	456.03	681.36	1,141.99
203-478-716.000	EMPLOYEE INSURANCE	729.57	1,533.14	2,245.77
203-478-716.001	INSURANCE - RETIREES	63.74		4.00
203-478-716.002	EMPLOYEE INSUR CONTRIBUTION		(7.95)	0.00
203-478-718.000	PENSION	1,928.12	1,407.21	2,885.31
203-478-775.000	SUPPLIES - MAINTENANCE	3,178.74	40,763.15	13,800.00
203-478-832.004	LIABILITY INSURANCE	1,829.96	2,771.22	2,800.00
203-478-832.006	WORKMANS COMP. INSURANCE			0.00
203-478-941.000	EQUIPMENT RENTAL-CITY VEHICLE	1,800.00	1,800.00	1,800.00
Total Department WINTER MAINTENANCE:		15,949.50	57,851.92	39,605.07
CAPITAL IMPROVEMENT				
203-485-939.000	ROAD REPAIRS		747,219.52	0.00
Total Department CAPITAL IMPROVEMENT:		0.00	747,219.52	0.00
VEHICLE OPERATIONS				
203-523-862.000	GAS & OIL	3,465.89	5,234.76	7,000.00
Total Department VEHICLE OPERATIONS:		3,465.89	5,234.76	7,000.00
Appropriations		196,867.80	1,052,253.24	849,684.72
Fund 203 - LOCAL STREET:				
TOTAL ESTIMATED REVENUES		**277,297.58**	**424,220.60**	**303,345.00**
TOTAL APPROPRIATIONS		**196,867.80**	**1,052,253.24**	**849,684.72**
NET OF REVENUES & APPROPRIATIONS:		80,429.78	(628,032.64)	(546,339.72)
BEG. FUND BALANCE		**1,302,002.79**	**1,382,432.57**	**754,399.93**
END FUND BALANCE		**1,382,432.57**	**754,399.93**	**208,060.21**

Other Funds

Cemetery Fund

This fund is used for revenues and appropriations associated with the Cemetery.

This fund does not support itself, due to the lack of available grave plots and increasing costs. There are funds available for perpetual care for when all the plots are sold but the funds will not last long. From there, internment fees, foundations, and donations will be the only source of revenue.

There are no significant purchases planned for this fund.

Capital Purchase Fund

This fund is used for major purchases associated with various departments.

Highlights for the Capital Purchases anticipated for this year include the purchase of another new police vehicle, and equipment for the Department of Public Services.

Sanitation Fund

This fund is used for costs associated with the refuse and recycling contract.

This is an enterprise fund, which is designed to run "like a business". In this instance, we charge residents for refuse and recycling services, and in turn those funds are used to pay the contractor to provide this service.

DDA Operating Fund

This fund is used for the operation and maintenance of the DDA District.

The DDA Operating fund budget is set by the DDA and is approved by their board. Their appropriations are offset by the revenue generated by the DDA tax capture. The DDA does have a maintenance agreement with the City in which the city is paid for services rendered in the DDA district by DPS and Police staff.

Building Department Fund

This fund is used for the operation of the building inspection department.

This fund handles the accounting of funds received from various permits, and the expenses incurred from the inspections related to the permit process. The Chief Building Official is the only on-staff inspector. Mechanical, Plumbing, and Electrical are contracted services.

Drug Law Enforcement Fund

This fund is used to receive monies from various drug forfeiture sources.

The funds acquired from the various sources in this fund (Act 302 Grant, and State Drug Forfeiture Funds) are allocated back to the police department budget.

Public Improvement Fund

This fund is no longer in use.

These various funds are utilized for various projects or specialty services that the city offers or receives. The Capital Purchase fund is a fund that is used to receive revenue from other funds which are utilized to make major purchases. Examples of these purchases would be vehicles, major equipment and facilities.

		23-24	24-25	25-26
		Activity	Activity	Requested
GL Number	Description			
Fund: 209 CEMETERY FUND				
Account Category: Estimated Revenues				
209-000-626.000	INTERMENT FEES	29,002.00	10,213.00	12,000.00
209-000-636.001	DONATIONS	2.00		0.00
209-000-642.000	TRANSFER FEES	1,860.00	360.00	420.00
209-000-643.000	SALE OF GRAVES	10,566.93	2,314.32	3,500.00
209-000-643.001	SALE OF GRAVES-PERP CARE CONT	1,671.07	1,285.68	800.00
209-000-644.000	FOUNDATIONS	10,360.00	3,552.00	4,000.00
209-000-665.000	INTEREST INCOME	200.34		0.00
209-000-674.001	BRICK SALES - ANGEL PERP CARE	120.00		0.00
209-000-692.000	MISC INCOME		1,432.00	0.00
209-000-699.101	TRANSFER IN - GENERAL FUND	92,000.00	87,000.00	141,000.00
209-000-699.211	TRANSFER IN - CAPITAL PURCHASES FUND	100,000.00		0.00
Total Department :		245,782.34	106,157.00	161,720.00
Estimated Revenues		**245,782.34**	**106,157.00**	**161,720.00**
Account Category: Appropriations				
ADMINISTRATION				
209-204-803.000	ACCOUNTING SERVICES	1,674.71	1,617.25	2,100.00
209-204-804.000	AUDIT	954.50	566.04	735.00
209-204-812.000	ADMINISTRATION FEES	7,425.00	7,425.00	7,435.00
Total Department ADMINISTRATION:		10,054.21	9,608.29	10,270.00

ANGEL OF HOPE				
209-271-744.000	BRICK PURCHASES	120.00		0.00
Total Department ANGEL OF HOPE:		120.00	0.00	0.00
OPERATIONS				
209-272-706.000	SALARIES/REGULAR	46,629.24	15,016.57	29,087.99
209-272-706.001	WAGES - DPS DIRECTOR	686.04	506.58	742.56
209-272-707.000	SALARIES - OVERTIME	1,181.90	1,759.95	4,500.00
209-272-708.000	SALARIES - CLERICAL	681.89	576.22	29,858.42
209-272-715.000	F.I.C.A.	3,762.16	1,366.10	4,910.46
209-272-716.000	EMPLOYEE INSURANCE	2,850.03	4,865.09	8,146.91
209-272-716.001	INSURANCE - RETIREES	3,497.88	3,594.75	3,684.00
209-272-716.002	EMPLOYEE INSUR CONTRIBUTION	(39.44)	(40.77)	0.00
209-272-717.000	PENSION - I.C.M.A.	70.72	51.68	0.00
209-272-718.000	PENSION	43,749.25	27,855.14	49,855.75
209-272-775.000	SUPPLIES - MAINTENANCE	4,485.41	11,045.96	3,000.00
209-272-776.000	FLAGS	1,666.10	389.92	2,000.00
209-272-809.000	CONTRACTED SERVICES	211,518.35	26,756.44	2,000.00
209-272-832.004	LIABILITY INSURANCE	1,829.96	2,771.22	2,800.00
209-272-832.006	WORKMANS COMP. INSURANCE	410.96	254.74	300.00
209-272-922.000	ELECTRIC	204.02	113.00	300.00
209-272-932.008	COMPUTER SOFTWARE SUPPORT	1,235.62		0.00
209-272-941.000	EQUIPMENT RENTAL-CITY VEHICLE	8,000.00	8,000.00	8,000.00
209-272-982.000	COMPUTER SOFTWARE/HARDWARE	990.43	1,598.29	2,000.00
Total Department OPERATIONS:		333,410.52	106,480.88	151,186.09
Appropriations		343,584.73	116,089.17	161,456.09
Fund 209 - CEMETERY FUND:				
TOTAL ESTIMATED REVENUES		**245,782.34**	**106,157.00**	**161,720.00**
TOTAL APPROPRIATIONS		**343,584.73**	**116,089.17**	**161,456.09**

NET OF REVENUES & APPROPRIATIONS:		(97,802.39)	(9,932.17)	263.91
BEG. FUND BALANCE		**100,508.52**	**2,706.13**	**2,706.13**
END FUND BALANCE		**2,706.13**	**(7,226.04)**	**2,970.04**
Fund: 211 CAPITAL PURCHASE FUND				
Account Category: Estimated Revenues				
211-000-502.000	FEDERAL GRANT REVENUE - FIRE TRUCK	466,666.66		0.00
211-000-569.000	HORIZON PARK BANK STABILIZATION GRANT		325,000.00	0.00
211-000-693.000	SALE OF ASSETS	1,424.53		0.00
211-000-699.101	TRANSFER IN - GENERAL FUND	62,000.00	515,000.00	0.00
Total Department :		530,091.19	840,000.00	0.00
Estimated Revenues		**530,091.19**	**840,000.00**	**0.00**
Account Category: Appropriations				
CAPITAL OUTLAY				
211-901-987.101	CAPITAL OUTLAY - VICTORY STATION		84.00	0.00
211-901-987.265	CAPITAL OUTLAY - CITY HALL		63,290.50	0.00
211-901-987.266	NEW CITY HALL		3,000.00	0.00
211-901-987.301	CAPITAL OUTLAY - POLICE DEPAR	131,269.71	17,849.18	121,000.00
211-901-987.336	CAPITAL OUTLAY-FIRE			191,000.00
211-901-987.441	CAPITAL OUTLAY -DPW	640,553.02	2,126.00	175,930.00
Total Department CAPITAL OUTLAY:		771,822.73	86,349.68	487,930.00
BOND DEBT				
211-906-987.301	CAPITAL OUTLAY - POLICE DEPAR	17,291.95	37,166.35	0.00
211-906-987.441	CAPITAL OUTLAY - DPS	78,707.12		0.00
Total Department BOND DEBT:		95,999.07	37,166.35	0.00

TRANSFERS OUT				
211-931-995.209	TRANSFER TO CEMETERY FUND	100,000.00		0.00
Total Department TRANSFERS OUT:		100,000.00	0.00	0.00
Appropriations		967,821.80	123,516.03	487,930.00
Fund 211 - CAPITAL PURCHASE FUND:				
TOTAL ESTIMATED REVENUES		**530,091.19**	**840,000.00**	**0.00**
TOTAL APPROPRIATIONS		**967,821.80**	**123,516.03**	**487,930.00**
NET OF REVENUES & APPROPRIATIONS:		(437,730.61)	716,483.97	(487,930.00)
BEG. FUND BALANCE		**636,793.18**	**199,062.57**	**199,062.57**
END FUND BALANCE		**199,062.57**	**915,546.54**	**(288,867.43)**
Fund: 226 SANITATION FUND				
Account Category: Estimated Revenues				
226-000-630.001	RUBBISH FEES	275,675.57	179,595.38	240,000.00
226-000-699.101	TRANSFER IN - GENERAL FUND		20,000.00	0.00
Total Department :		275,675.57	199,595.38	240,000.00
Estimated Revenues		**275,675.57**	**199,595.38**	**240,000.00**
Account Category: Appropriations				
ADMINISTRATION				
226-204-708.000	SALARIES - CLERICAL	7,889.19	7,670.27	14,344.05
226-204-715.000	F.I.C.A.	603.43	586.80	1,097.32
226-204-716.000	EMPLOYEE INSURANCE	1,135.24	1,645.74	3,338.22
226-204-716.001	INSURANCE - RETIREES	1,139.05	1,351.04	875.00
226-204-716.002	EMPLOYEE INSUR CONTRIBUTION	(12.17)	(13.80)	0.00
226-204-718.000	PENSION	285.11	318.90	0.00
226-204-812.000	ADMINISTRATION FEES	9,000.00	9,000.00	9,000.00

Total Department ADMINISTRATION:		20,039.85	20,558.95	28,654.59
SANITATION				
226-528-706.000	SALARIES/REGULAR	8,305.97	5,703.11	32,319.99
226-528-706.001	WAGES - DPS DIRECTOR	3,429.64	2,532.06	3,712.80
226-528-707.000	SALARIES - OVERTIME	241.50		5,000.00
226-528-715.000	F.I.C.A.	916.27	630.06	3,139.01
226-528-716.000	EMPLOYEE INSURANCE	2,355.08	4,377.71	6,065.38
226-528-716.001	INSURANCE - RETIREES	904.70	841.38	885.00
226-528-716.002	EMPLOYEE INSUR CONTRIBUTION	(166.67)	(155.75)	0.00
226-528-718.000	PENSION	5,506.11	4,042.97	7,501.27
226-528-809.000	CONTRACTED SERVICES	229,440.04	246,180.69	339,000.00
226-528-832.005	LIABILITY INSURANCE - AUTO	1,860.61	2,817.63	3,000.00
226-528-832.006	WORKMANS COMP. INSURANCE	326.71	127.37	150.00
226-528-901.000	PUBLICATIONS		75.00	100.00
226-528-982.000	COMPUTER SOFTWARE/HARDWARE	2,232.08	1,178.46	1,320.00
Total Department SANITATION:		255,352.04	268,350.69	402,193.45
Appropriations		275,391.89	288,909.64	430,848.04
Fund 226 - SANITATION FUND:				
TOTAL ESTIMATED REVENUES		**275,675.57**	**199,595.38**	**240,000.00**
TOTAL APPROPRIATIONS		**275,391.89**	**288,909.64**	**430,848.04**
NET OF REVENUES & APPROPRIATIONS:		283.68	(89,314.26)	(190,848.04)
BEG. FUND BALANCE		**43,320.69**	**43,604.37**	**43,604.37**
END FUND BALANCE		**43,604.37**	**(45,709.89)**	**(147,243.67)**
Fund: 248 DDA OPERATING FUND				
Account Category: Estimated Revenues				

248-000-406.000	TAX INCREMENT REVENUE	953,328.15	822,607.57	0.00
248-000-573.000	LOCAL COMMUNITY STABILIZATION AUTHORITY		13,877.29	0.00
248-000-665.000	INTEREST INCOME	900.00	4,688.77	0.00
248-000-667.000	RENT	7,237.50	12,657.36	0.00
248-000-676.000	REIMBURSEMENTS - UTILITIES		316.75	0.00
248-000-678.000	FACADE GRANT REVENUE		484.00	0.00
248-000-692.000	MISC INCOME	779.18	235,235.66	0.00
248-000-696.000	PROCEEDS FROM ISSUANCE OF DEBT	650,000.00		0.00
Total Department :		1,612,244.83	1,089,867.40	0.00
Estimated Revenues		**1,612,244.83**	**1,089,867.40**	**0.00**
Account Category: Appropriations				
DDA ADMINISTRATION				
248-173-708.000	SALARIES - CLERICAL			0.00
248-173-727.001	POSTAGE			0.00
248-173-801.000	LEGAL SERVICES	17,080.25	119.00	0.00
248-173-809.000	CONTRACTED SERVICES	3,871.79	353,468.46	0.00
248-173-809.001	CONTRACTED SERVICES-CONSULTIN	3,000.00		0.00
248-173-851.000	TELECOMMUNICATIONS - TELEPHON	2,290.80	482.16	0.00
248-173-863.000	TRAVEL AND MEETINGS	772.10		0.00
248-173-901.000	PUBLICATIONS	135.00		0.00
248-173-942.000	OFFICE SPACE RENT			0.00
248-173-960.003	DUES	1,683.34	35.00	0.00
248-173-960.012	MISC EXPENSE	187.82	1,423.95	0.00
Total Department DDA ADMINISTRATION:		29,021.10	355,528.57	0.00
ADMINISTRATION				
248-204-822.000	BANK FEES	8.80		0.00
Total Department ADMINISTRATION:		8.80	0.00	0.00

DDA DISTRICT MAINTENANCE				
248-443-706.000	SALARIES/REGULAR	45,358.40	26,593.12	0.00
248-443-715.000	F.I.C.A.	3,412.53	2,003.56	0.00
248-443-716.000	EMPLOYEE INSURANCE	6,874.77	3,934.32	0.00
248-443-718.000	PENSION	1,576.10	1,167.79	0.00
248-443-727.000	OFFICE SUPPLIES	130.63		0.00
248-443-742.000	FLOWER PROJECT	5,059.00	4,206.50	0.00
248-443-775.000	SUPPLIES - MAINTENANCE	370.08	8,637.34	0.00
248-443-803.000	ACCOUNTING SERVICES	8,798.70	4,694.42	0.00
248-443-804.000	AUDIT	4,780.50	2,390.26	0.00
248-443-809.000	CONTRACTED SERVICES	26,568.74	54,489.28	0.00
248-443-809.003	CONTRACTED SERVICES-MOWING	40,146.59	10,505.00	0.00
248-443-809.005	CONTRACTED SERVICES - DDA DIRECTOR	34,224.00	17,424.00	0.00
248-443-809.006	FOUNTAIN MAINTENANCE		7,870.00	0.00
248-443-809.012	MISC MAINT / REPAIRS	128.52		0.00
248-443-811.000	TAX ROLL PREPARATION	14,329.80	7,770.35	0.00
248-443-832.002	MAINTENANCE SERVICE AGREEMENT	150,720.00	75,140.96	0.00
248-443-832.004	LIABILITY INSURANCE	16,459.96	17,460.78	0.00
248-443-882.000	DECORATIONS AND BANNERS		300.00	0.00
248-443-922.000	ELECTRIC	4,231.24	3,710.07	0.00
248-443-923.000	WATER AND SEWER	392.21	700.06	0.00
248-443-926.000	STREET LIGHTING	47,912.31	20,834.55	0.00
248-443-930.001	PARK IMPROVEMENTS	15,907.97	12,902.87	0.00
248-443-932.008	COMPUTER SOFTWARE SUPPORT	2,400.00	1,200.00	0.00
248-443-960.012	MISC EXPENSE		6,831.46	0.00
248-443-971.008	PROPERTY ACQ. - DPS SITE		58,421.55	0.00
Total Department DDA DISTRICT MAINTENANCE:		429,782.05	349,188.24	0.00
ECONOMIC DEVELOPMENT				

248-728-809.008	CONTR. SERVICES - MKT.ANALYSI	3,900.00		0.00
248-728-882.000	DECORATIONS AND BANNERS	8,598.25	9,630.33	0.00
248-728-883.000	PROMOTION & ADVERTISING	5,850.00	22,050.00	0.00
248-728-889.000	COMMUNITY PROGRAM FUNDING	18,800.00		0.00
248-728-889.001	COMMUNITY FACADE PROGRAM	31,402.00		0.00
248-728-889.003	COMMUNITY EVENTS		146.00	0.00
248-728-955.002	RENTAL PROPERTY EXPENDITURES			0.00
Total Department ECONOMIC DEVELOPMENT:		68,550.25	31,826.33	0.00
CAPITAL OUTLAY				
248-901-983.000	CAPITAL OUTLAY-MISCELLANEOUS	956,250.20		0.00
248-901-983.006	CAPITAL OUT. - MUNIC. PROJECT		48,619.65	0.00
248-901-983.009	CAP OUTLAY - ALLEY ENG		1,587.17	0.00
248-901-983.011	STREETSCAPE PROJECT		1,170.00	0.00
248-901-983.012	CAPITAL OUTLAY - PARK IMPROVS	64.76		0.00
248-901-983.016	HORIZON PARK		3,800.00	0.00
Total Department CAPITAL OUTLAY:		956,314.96	55,176.82	0.00
RENTAL EXPENSES - 458 MAIN				
248-903-922.002	PROPERTY TAXES - SUMMER		1,042.45	0.00
Total Department RENTAL EXPENSES - 458 MAIN:		0.00	1,042.45	0.00
BOND DEBT				
248-906-991.001	DEBT SERVICE - 458 MAIN	15,933.15		0.00
248-906-993.001	BOND INTEREST	44,662.50	18,450.00	0.00
248-906-993.004	PAYING AGENT FEES	500.00		0.00
248-906-997.000	BOND PRINCIPAL	345,000.00		0.00
Total Department BOND DEBT:		406,095.65	18,450.00	0.00
Appropriations		1,889,772.81	811,212.41	0.00

Fund 248 - DDA OPERATING FUND:				
TOTAL ESTIMATED REVENUES		**1,612,244.83**	**1,089,867.40**	**0.00**
TOTAL APPROPRIATIONS		**1,889,772.81**	**811,212.41**	**0.00**
NET OF REVENUES & APPROPRIATIONS:		(277,527.98)	278,654.99	0.00
BEG. FUND BALANCE		**956,884.38**	**679,356.40**	**679,356.40**
END FUND BALANCE		**679,356.40**	**958,011.39**	**679,356.40**
Fund: 249 BUILDING DEPARTMENT FUND				
Account Category: Estimated Revenues				
249-000-476.000	BUILDING PERMITS	55,763.00	53,230.00	65,000.00
249-000-665.000	INTEREST INCOME		531.60	2,500.00
Total Department :		55,763.00	53,761.60	67,500.00
Estimated Revenues		**55,763.00**	**53,761.60**	**67,500.00**
Account Category: Appropriations				
ADMINISTRATION				
249-204-803.000	ACCOUNTING SERVICES	5,167.44	4,098.44	5,570.00
249-204-804.000	AUDIT	2,536.25	1,745.63	2,400.00
Total Department ADMINISTRATION:		7,703.69	5,844.07	7,970.00
Building Dept Operations				
249-371-706.001	WAGES - DPS DIRECTOR	13,719.26	10,128.63	14,851.20
249-371-708.000	SALARIES - CLERICAL	26,145.67	15,051.88	35,094.00
249-371-715.000	F.I.C.A.	3,049.63	1,926.47	3,820.81
249-371-716.000	EMPLOYEE INSURANCE	3,667.86	4,278.17	8,642.56
249-371-716.001	INSURANCE - RETIREES	9,125.67	11,331.53	10,325.00
249-371-716.002	EMPLOYEE INSUR CONTRIBUTION	(685.13)	(634.50)	0.00
249-371-717.000	PENSION - I.C.M.A.	1,414.40	1,033.60	0.00

249-371-718.000	PENSION	2,272.42	2,167.33	1,152.00
249-371-727.000	OFFICE SUPPLIES		31.68	100.00
249-371-727.001	POSTAGE	578.25	113.85	200.00
249-371-801.000	LEGAL SERVICES	33.00		0.00
249-371-807.000	OTHER PROFESSIONAL SERVICES		304.98	350.00
249-371-810.000	INSPECTOR FEES	9,520.00	8,440.00	14,000.00
249-371-832.004	LIABILITY INSURANCE	1,860.61	2,817.63	3,000.00
249-371-832.006	WORKMANS COMP. INSURANCE	790.43	636.85	700.00
249-371-863.000	TRAVEL AND MEETINGS		95.00	175.00
249-371-901.000	PUBLICATIONS		75.00	100.00
249-371-960.003	DUES			0.00
249-371-960.009	TRAINING	125.00		200.00
249-371-960.012	MISC EXPENSE			0.00
249-371-982.000	COMPUTER SOFTWARE/HARDWARE	5,726.53	3,104.24	1,500.00
Total Department Building Dept Operations:		77,343.60	60,902.34	94,210.57
Appropriations		85,047.29	66,746.41	102,180.57
Fund 249 - BUILDING DEPARTMENT FUND:				
TOTAL ESTIMATED REVENUES		**55,763.00**	**53,761.60**	**67,500.00**
TOTAL APPROPRIATIONS		**85,047.29**	**66,746.41**	**102,180.57**
NET OF REVENUES & APPROPRIATIONS:		(29,284.29)	(12,984.81)	(34,680.57)
BEG. FUND BALANCE		**176,929.28**	**147,644.99**	**147,644.99**
END FUND BALANCE		**147,644.99**	**134,660.18**	**112,964.42**
Fund: 265 DRUG LAW ENFORCEMENT FUND				
Account Category: Estimated Revenues				
265-000-543.000	ACT 302 STATE GRANT FUNDS	783.80	(139.05)	0.00
Total Department :		783.80	(139.05)	0.00

Estimated Revenues		**783.80**	**(139.05)**	**0.00**
Account Category: Appropriations				
ACT 302 STATE GRANT				
265-302-775.000	SUPPLIES - MAINTENANCE	84.70		0.00
265-302-987.301	CAPITAL OUTLAY - POLICE DEPAR	550.00		0.00
Total Department ACT 302 STATE GRANT:		634.70	0.00	0.00
STATE DRUG FORFEITURE FUNDS				
265-310-960.012	MISC EXPENSE	2,718.39		0.00
Total Department STATE DRUG FORFEITURE FUNDS:		2,718.39	0.00	0.00
Appropriations		3,353.09	0.00	0.00
Fund 265 - DRUG LAW ENFORCEMENT FUND:				
TOTAL ESTIMATED REVENUES		**783.80**	**(139.05)**	**0.00**
TOTAL APPROPRIATIONS		**3,353.09**	**0.00**	**0.00**
NET OF REVENUES & APPROPRIATIONS:		(2,569.29)	(139.05)	0.00
BEG. FUND BALANCE		**23,819.33**	**21,250.04**	**21,250.04**
END FUND BALANCE		**21,250.04**	**21,110.99**	**21,250.04**

Conclusion

The City finds itself in a very healthy financial position, even beyond the historic improvements that we have made. Belleville truly is the ideal place to live, work, and play in Wayne County. We provide access to amenities while retaining small-town charm and a welcoming environment for residents and businesses alike. We would like to thank the staff, department heads, City Council, and the residents of Belleville for allowing us to provide a detailed and comprehensive budget.

Sincerely,

Jason Smith, MPA

City Manager