

Annual Budget Fiscal Year 2023-2024





CITY OF GREENVILLE ANNUAL BUDGET 2023-2024

MAYOR

JEFFREY L. SCOBY

Term of Office
Annually 1st meeting in January

MAYOR PRO-TEM

JAMES B. BARRUS

Annually 1st meeting in January

COUNCIL

JAMES B. BARRUS *November 2022*

Position on Ballot November 2026

JEANNE M. CUNLIFFE *November 2020*

Position on Ballot November 2024

CLAUDE JOHNSON *November 2021*

Position on Ballot November 2025

MARK A. LEHMAN *November 2020*

Position on Ballot November 2024

JAY D. LINTON *November 2021*

Position on Ballot November 2025

LARRY E. MOSS *November 2019*

Position on Ballot November 2023

JEFFREY L. SCOBY *November 2019*

Position on Ballot November 2023



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**CITY OF GREENVILLE
MONTCALM COUNTY, MICHIGAN**

RESOLUTION NO. 23-09

**RESOLUTION ADOPTING CITY OF GREENVILLE
ANNUAL BUDGET FOR FISCAL YEAR 2023-2024,
APPROVING MILLAGE LEVIES, APPROVING
SCHEDULE OF RATES AND FEES AND OTHER
MATTERS RELATED THERETO**

Councilmember _____, supported by Councilmember _____, moved the adoption of the following resolution:

WHEREAS, the City Manager has prepared and presented to the City Council at its meeting on May 9, 2023, a proposed complete itemized annual budget for the 2023-2024 fiscal year of the City (the "FY 2024 Budget") in accordance with the City Charter, applicable State of Michigan law and applicable federal law and regulations, if any; and

WHEREAS, after the FY 2024 Budget was presented to the City Council, a copy has been available for public inspection at City Hall at the office of the City Clerk; and

WHEREAS, the City Charter requires that before the FY 2024 Budget may be considered for adoption by the City Council the City Council shall hold a public meeting; and

WHEREAS, a public hearing on the FY 2024 Budget, properly noticed as referenced by Section 8.3 of Chapter 8 of the City Charter was held at 6:00 p.m. on May 9, 2023, in the City Council Chambers in City Hall at which time all interested persons were given an opportunity to be heard; and

WHEREAS, in connection with the approval of the FY 2024 Budget, the City Council desires to approve a schedule of rates and fees to be applicable in the City commencing at the beginning of the City's 2024 fiscal year.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the FY 2024 Budget as attached hereto and presented at this meeting, including modifications, if any, made at the time of public hearing and noted in the FY 2024 Budget document, is hereby adopted.

2. That for the 2024 fiscal year of the City there shall be levied on all taxable real and personal property in the City (a) a general *ad valorem* tax rate of 9.1473 mills for general purposes (*i.e.*, administration, fire, police, parks and recreation, etc.), and (b) a general *ad valorem* tax rate of 2.17 mills for improvements to, and operation of, the Capital Improvement Fund, and (c) a general *ad valorem* tax rate of .5 mills for improvements to, and operation of, the Solid Waste Operations, and (d) a general *ad valorem* tax rate of .6 mills for improvements to, and operation of, the Local Streets, and (e) a general *ad valorem* tax rate of .33 mills for improvements to, and operation of, the Greenville Transit System Fund, and (f) a general *ad*

valorem tax rate of .22 for Promotion and Advertising millage rate, per Public Act 359 of 1925. The total 2024 fiscal year City general *ad valorem* tax levy on all taxable real and personal property in the City is 12.9673 mills.

3. That for the 2024 fiscal year of the City the Downtown Development Authority, Local Development Finance Authority, and Tax Increment Finance Authorities millage rate, for fiscal year 2024 be set at 12.9673 mills.

4. That in accordance with the FY 2024 Budget, the following are the estimated City budgets for the 2024 fiscal year of the City:

- A. That the General Fund operations budget for fiscal year 2023-2024 be set at \$5,777,000 as presented.
- B. That the Cemetery Perpetual Care Fund budget for fiscal year 2023-2024 be set at \$500 as presented.
- C. That the Major Street Fund budget for fiscal year 2023-2024 be set at \$1,275,400 as presented, including use of anticipated fund balance.
- D. That the Local Street Fund budget for fiscal year 2023-2024 be set at \$827,900 as presented, including use of anticipated fund balance.
- E. That the Community Center Fund budget for fiscal year 2023-2024 be set at \$281,500 as presented.
- F. That the Danish Kingdom Fund budget for fiscal year 2023-2024 be set at \$2,400 as presented.
- G. That the Solid Waste Fund budget for fiscal year 2023-2024 be set at \$1,858,100 as presented.
- H. That the Parking Fund budget for fiscal year 2023-2024 be set at \$35,200 as presented.
- I. That the Development & Rehabilitation Fund budget for fiscal year 2023-2024 be set at \$0 as presented.
- J. That the Industrial Park Development Fund budget for fiscal year 2023-2024 be set at \$0 as presented.
- K. That the ARPA Funds – Covid & Rescue Fund budget for fiscal year 2023-2024 be set at \$0 as presented.
- L. That the General Debt Fund budget for fiscal year 2023-2024 be set at \$24,900 as presented.

- M. That the Capital Improvement Fund budget for fiscal year 2023-2024 be set at \$23,143,500 as presented, including use of anticipated fund balance.
- N. That the Fire Department New Equipment Fund budget for fiscal year 2023-2024 be set at \$0 as presented.
- O. That the Recreation Fund budget for fiscal year 2023-2024 be set at \$333,300 as presented.
- P. That the Camp-Wah-Wah-Tay-See Fund budget for fiscal year 2023-2024 be set at \$4,900 as presented.
- Q. That the Water Improvement Fund budget for fiscal year 2023-2024 be set at \$0 as presented, including use of anticipated fund balance.
- R. That the Greenville Transit System Fund budget for fiscal year 2023-2024 be set at \$486,300 as presented (includes depreciation).
- S. That the Sewer Fund budget for fiscal year 2023-2024 be set at \$3,638,100 as presented including use of anticipated fund balance (includes depreciation). **A 16% increase in sewer rates is proposed to commence in fiscal period 2023-2024.**
- T. That the Water Fund budget for fiscal year 2023-2024 be set at \$1,445,000 as presented (includes depreciation), including use of anticipated fund balance. **A 11% increase in water rates is proposed to commence in fiscal period 2023-2024.**
- U. That the Solar Project Fund budget for fiscal year 2023-2024 be set at \$0 as presented.
- V. That the Motor Pool Fund budget for fiscal year 2023-2024 be set at \$631,600 as presented (includes depreciation), including use of anticipated fund balance.
- W. That the Retirement (Prefunded) Benefits Fund budget for fiscal year 2023-2024 be set at \$44,000 as presented.
- X. That the Accrued Sick & Vacation Benefits Fund budget for fiscal year 2023-2024 be set at \$0 as presented.
- Y. That the Health & Life Insurance Fund budget for fiscal year 2023-2024 be set at \$109,500 as presented.
- Z. That the Unemployment Fund budget for fiscal year 2023-2024 be set at \$200 as presented.
- AA. That the Weekly Indemnity Fund budget for fiscal year 2023-2024 be set at \$0 as presented.

BB. That the Firefighters Equipment Fund budget for fiscal year 2023-2024 be set at \$0 as presented.

CC. That the Retiree Healthcare Trust Fund budget for fiscal year 2023-2024 be set at \$0 as presented.

DD. That the Ash Community Fund budget for fiscal year 2023-2024 be set at \$0 as presented.

EE. That the Special Assessment Fund budget for fiscal year 2023-2024 be set at \$86,400 as presented.

FF. That the County Drain Assessment Fund budget for fiscal year 2023-2024 be set at \$0 as presented.

GG. To adopt the 2023-2024 through 2028-29 capital improvement program as presented.

For the detail of values of each general element of revenue and/or expenditure see the 2023-2024 budget outline. The supplemental values are not intended to be constructed as appropriations but are intended to be allotments of appropriations as contemplated by section 18(2) of the Uniform Budgeting and Accounting Act and are to be used for guideline purposes only.

5. That in a Fund where total appropriations exceed estimated revenue the City has determined that there is sufficient surplus, or undesignated fund balance, in the Fund to meet the requirements of the Uniform Budgeting and Accounting Act, Act 2 of the Public Acts of Michigan of 1968, as amended ("Act 2").

6. That the City Manager is hereby authorized to make budgetary transfers within the identified fund in the FY 2024 Budget or between identified activities within a fund to the extent allowed by applicable law.

7. That the City Manager or his designee(s) is authorized to make expenditures budgeted in the FY 2024 Budget in accordance with applicable law, ordinances, rules, regulations, and policies.

8. That the Schedule of Rates and Fees presented at this meeting is approved to be effective July 1, 2023.

9. That all resolutions or parts of resolutions to the extent of any conflict herewith are rescinded.

YEAS: Councilmembers _____

NAYS: Councilmembers _____

ABSTAIN: Councilmembers _____

ABSENT: Councilmembers _____

RESOLUTION DECLARED ADOPTED.

Dated: _____

Norice Thorlund Rasmussen, City Clerk

CERTIFICATION

I, the undersigned Clerk of the City of Greenville, Michigan (the "City") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council, at a meeting held on _____, and that public notice of said meeting was given pursuant to and in compliance with Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: _____

Norice Thorlund Rasmussen, City Clerk

SOURCES & USES OF FUNDS FISCAL YEAR 2023-2024



SOURCES:

Fees & Charges	\$	7,098,900
Property Taxes	\$	3,925,100
Intergovernmental Revenues	\$	2,834,100
Grants & Loans	\$	19,228,900
Interfund Transfers	\$	4,227,300
Draw from Fund Balance	\$	1,057,500
Interest & Other	\$	1,060,900

TOTAL	\$	39,432,700
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USES:

Capital Improvements	\$	23,043,500
Interfund Transfers	\$	3,169,800
Public Safety	\$	2,703,400
Utilities	\$	3,190,400
General Government	\$	1,881,300
Solid Waste Disposal	\$	1,706,100
Parks & Recreation	\$	745,800
Public Services	\$	748,800
Streets & Parking	\$	724,000
Motor Pool	\$	631,600
Transit	\$	393,300
Debt Retirement	\$	494,700

TOTAL	\$	39,432,700
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Table - 1

EXPENDITURES - NET OF INTERFUND TRANSFERS

FUND	FY 2021-2022 Actual	FY 2022-2023 Estimate	FY 2023-2024 Budget
General	\$ 4,369,100	\$ 4,519,800	\$ 5,314,000
Major Streets	\$ 280,500	\$ 293,100	\$ 345,900
Local Streets	\$ 286,400	\$ 286,200	\$ 342,900
Community Center	\$ 150,600	\$ 224,900	\$ 271,000
Danish Kingdom	\$ 1,200	\$ 24,400	\$ 2,400
Solid Waste	\$ 1,645,300	\$ 1,704,700	\$ 1,706,100
Development & Rehab	\$ -	\$ -	\$ -
Industrial Park	\$ 37,200	\$ -	\$ -
General Debt Service	\$ 25,000	\$ 24,900	\$ 24,900
Capital Improvement	\$ 788,100	\$ 15,536,900	\$ 23,043,500
New Fire Equipment	\$ -	\$ -	\$ -
Recreation	\$ 292,600	\$ 229,600	\$ 333,300
Camp-Wah-Wah-Tay-See	\$ 6,000	\$ 5,400	\$ 4,900
Parking	\$ 38,600	\$ 30,200	\$ 35,200
Transit	\$ 318,600	\$ 347,800	\$ 393,300
Sewer	\$ 1,648,000	\$ 1,876,000	\$ 2,852,250
Water	\$ 562,500	\$ 626,100	\$ 721,550
Water Improvement	\$ -	\$ -	\$ -
Solar Project	\$ 67,400	\$ -	\$ -
Motor Pool	\$ 319,500	\$ 368,100	\$ 402,600
Health & Life Insurance	\$ 72,000	\$ 109,500	\$ 109,500
Unemployment	\$ 200	\$ 1,600	\$ 200
Weekly Indemnity	\$ -	\$ -	\$ -
Special Assessment	\$ 86,400	\$ 86,400	\$ 86,400
Retiree Trust Healthcare	\$ -	\$ -	\$ -
Accrued Sick & Vacation	\$ 16,500	\$ -	\$ -
Prefunded Health Benefits	\$ 59,600	\$ 44,000	\$ 44,000
Covid & Rescue	\$ -	\$ -	\$ -
County Drain Assessment	\$ 93,100	\$ 45,800	\$ -
Firefighters New Equipment	\$ -	\$ -	\$ -
Ash Fund	\$ -	\$ -	\$ -
Cemetery Perpetual Care	\$ -	\$ -	\$ -
Total Expenditures	\$ 11,164,400	\$ 26,385,400	\$ 36,033,900
Less Capital Improvements	\$ (788,100)	\$ (15,536,900)	\$ (23,043,500)
Total Operating Expenditures	\$ 10,376,300	\$ 10,848,500	\$ 12,990,400

Table - 2

RECOMMENDED AMOUNTS AND LEVY RATES FOR PROPERTY TAXES
Fiscal Year 2023-2024

Millage:	FY2021-2022	FY2022-2023	FY2023-2024
General Operating	9.1473	9.1473	9.1473
Capital Improvements	2.1700	2.1700	2.1700
Promotion & Advertising	0.2200	0.2200	0.2200
Streets	0.6000	0.6000	0.6000
Solid Waste	0.5000	0.5000	0.5000
Transit	0.3300	0.3300	0.3300
Total Rate	<u>12.9673</u>	<u>12.9673</u>	<u>12.9673</u>
Revenues:			
General Operating	\$ 2,092,092	\$ 2,595,778	\$ 2,764,090
Capital Improvements	\$ 496,304	\$ 655,721	\$ 655,721
Promotion & Advertising	\$ 50,317	\$ 66,479	\$ 66,479
Streets	\$ 137,227	\$ 181,305	\$ 181,305
Solid Waste	\$ 114,356	\$ 151,088	\$ 151,088
Transit	\$ 75,475	\$ 99,718	\$ 99,718
Total Levy	<u>\$ 3,243,300</u>	<u>\$ 3,679,800</u>	<u>\$ 3,918,400</u>

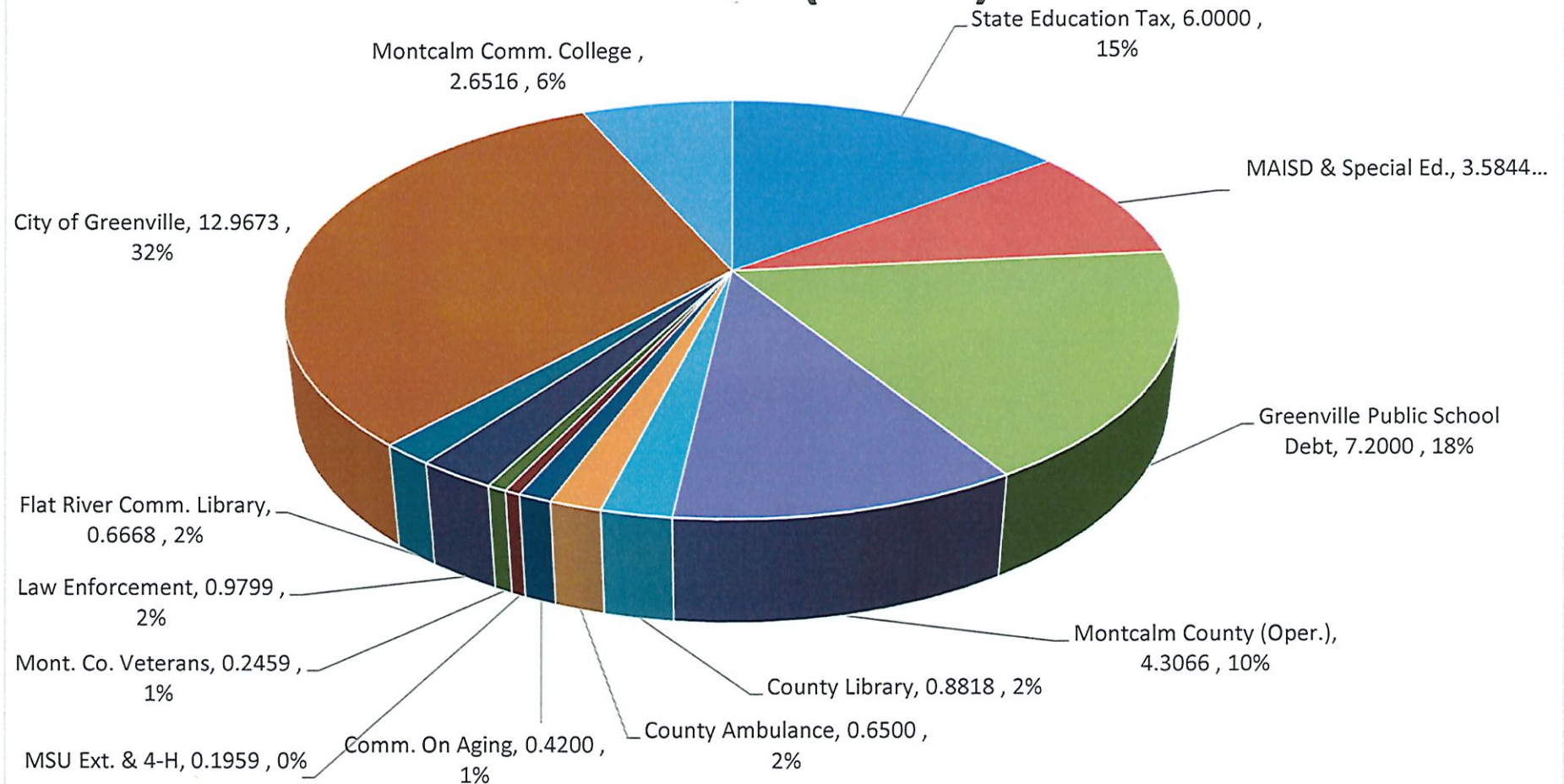
T3

Taxable Valuation for the City of Greenville

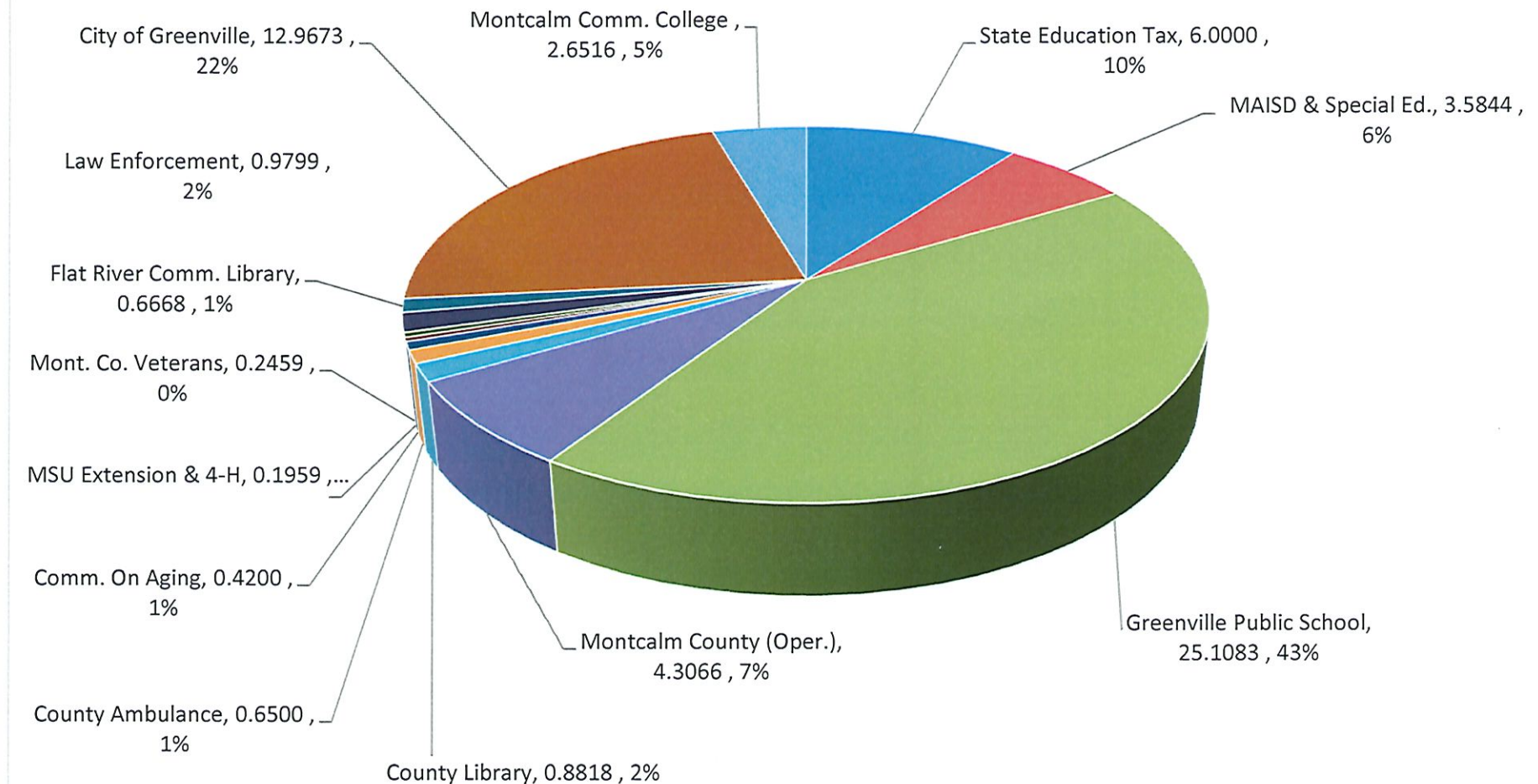
Class	2019	2020	2021	2022	2023
Commercial	\$ 65,736,170	\$ 69,900,771	\$ 74,000,079	\$ 82,227,553	\$ 87,070,750
Industrial	\$ 22,740,686	\$ 21,030,169	\$ 24,888,754	\$ 29,503,186	\$ 30,746,330
Residential	\$ 119,071,862	\$ 125,213,306	\$ 130,280,452	\$ 138,624,865	\$ 151,073,734
Personal	\$ 25,033,900	\$ 20,983,900	\$ 21,087,100	\$ 20,973,500	\$ 18,208,000
Sub-Total	<u>\$ 232,582,618</u>	<u>\$ 237,128,146</u>	<u>\$ 250,256,385</u>	<u>\$ 271,329,104</u>	<u>\$ 287,098,814</u>
Industrial Facility	\$ 34,297,819	\$ 37,365,818	\$ 33,125,276	\$ 30,238,899	\$ 29,903,636
Grand Totals	<u><u>\$ 266,880,437</u></u>	<u><u>\$ 274,493,964</u></u>	<u><u>\$ 283,381,661</u></u>	<u><u>\$ 301,568,003</u></u>	<u><u>\$ 317,002,450</u></u>

Table - 4

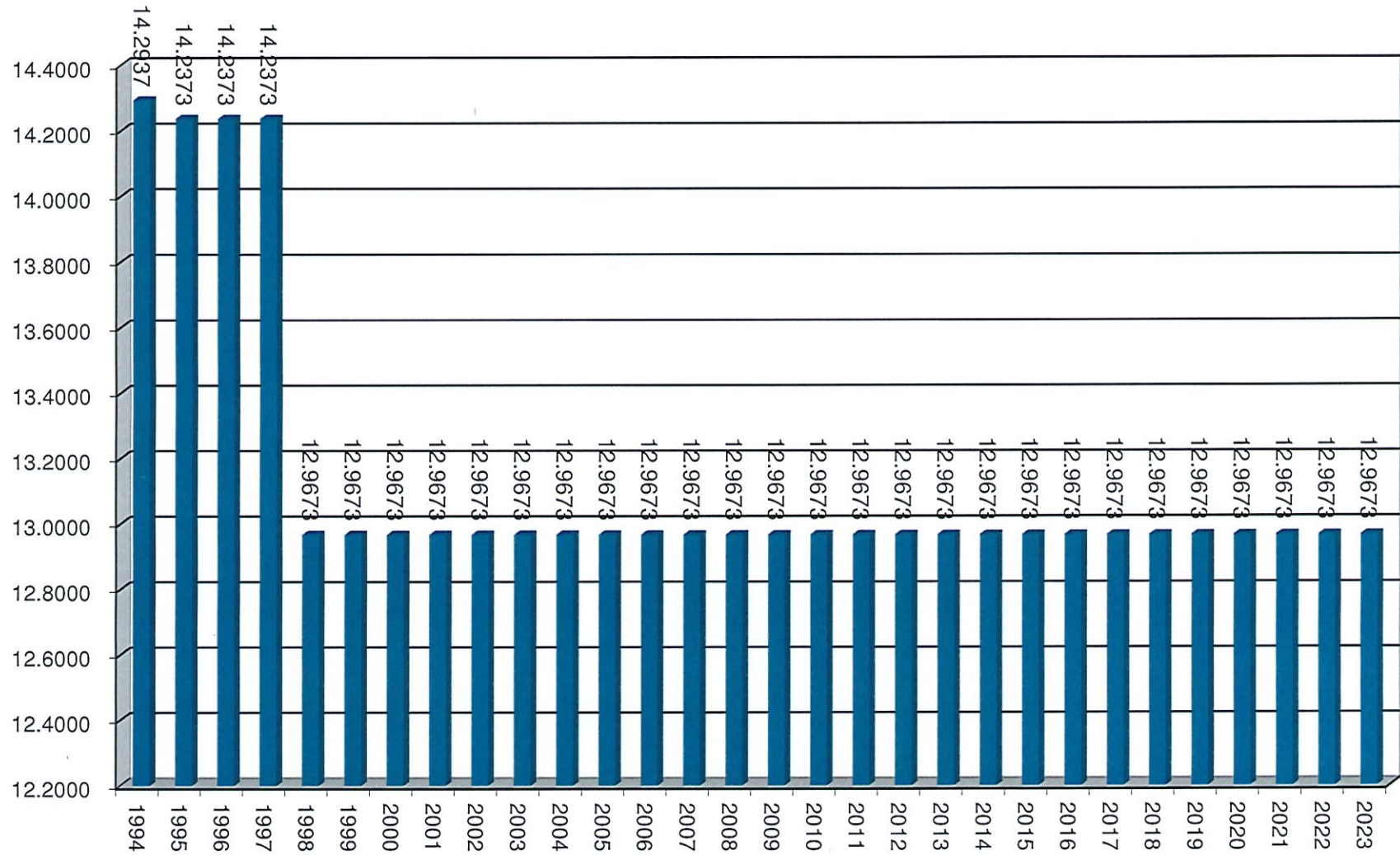
Where Your Tax Dollar Goes Homestead (22-23)



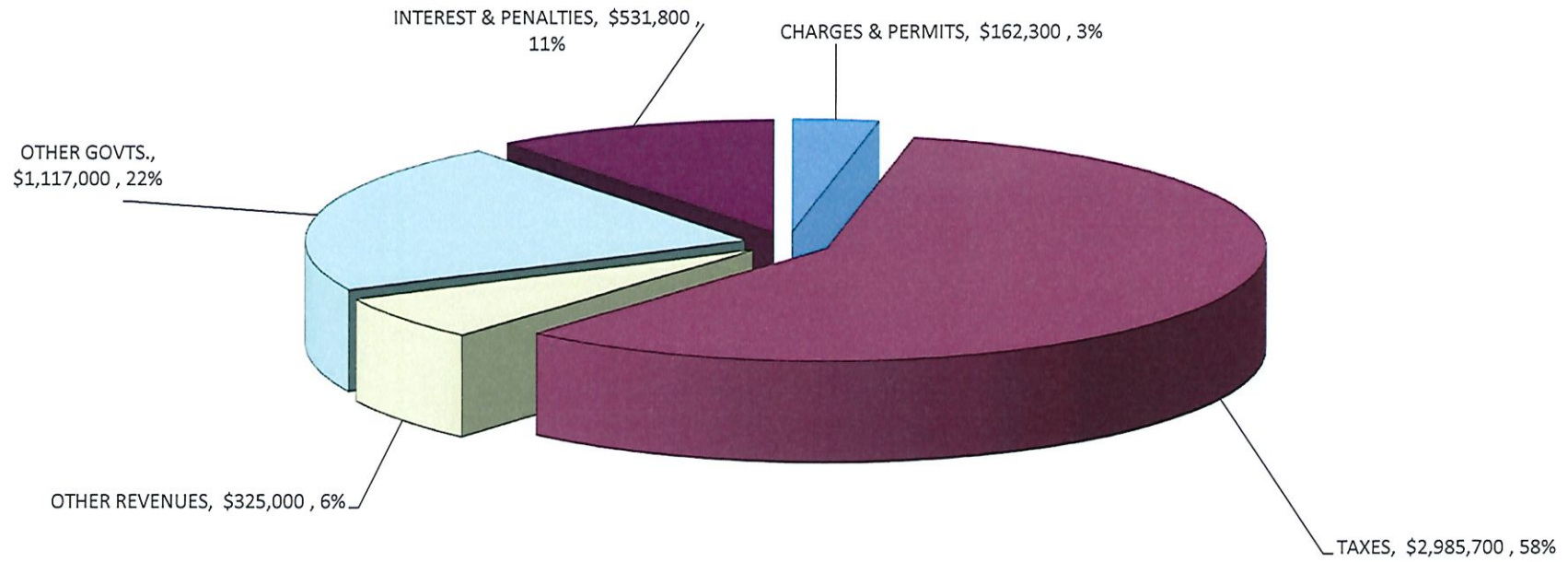
Where Your Tax Dollar Goes Non-Homestead & Business (22-23)



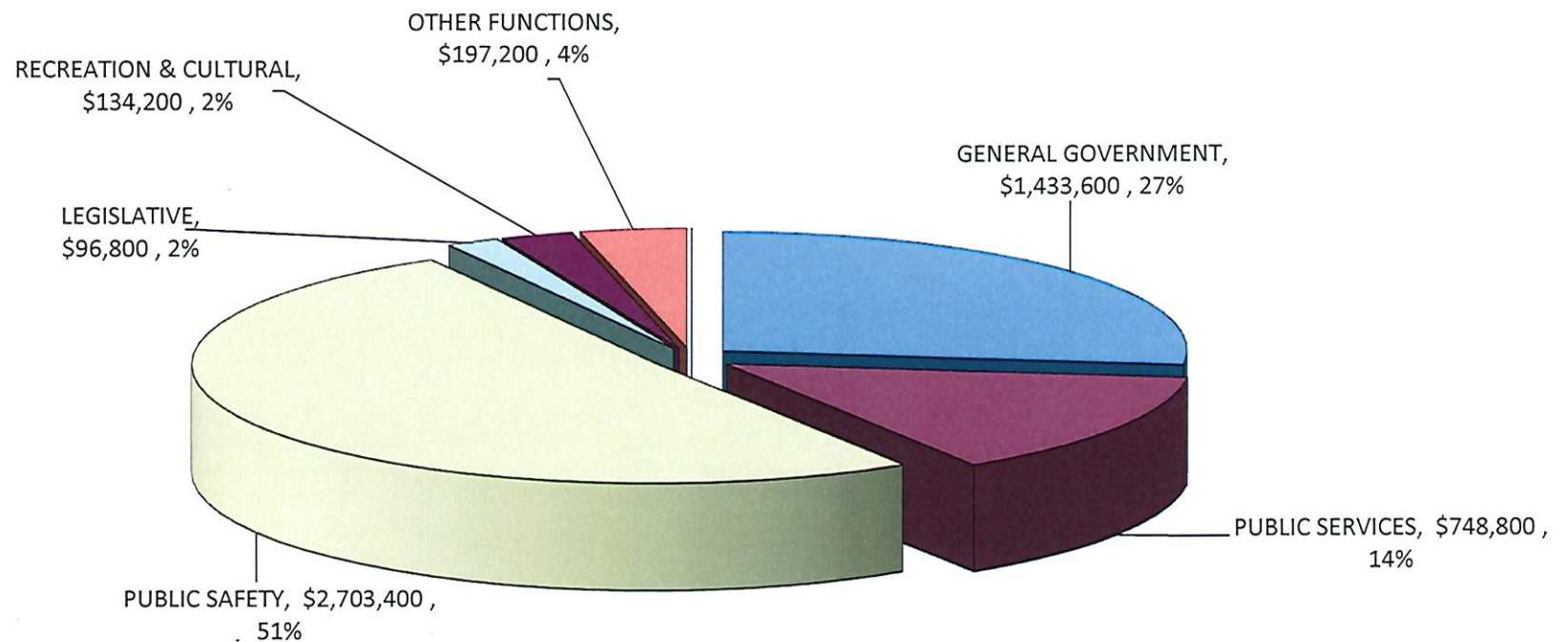
City of Greenville Millage Rates



2023 - 2024 General Fund Revenues Net of Transfers



2023-2024 General Fund Expenditures Net of Transfers



**CITY OF GREENVILLE
2023-2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
101-000	RECEIPTS				
	Property Taxes	2,407,200	2,619,900	2,575,400	2,810,700
	State Revenue Sharing	1,291,500	1,241,700	1,329,100	1,292,000
	Charges for Services	125,200	162,500	132,000	139,300
	Fines & Forfeits	16,700	11,000	15,300	11,000
	Licenses & Permits	12,900	23,000	11,400	23,000
	Interest & Rentals	351,100	387,900	371,200	520,800
	Bonds & Other	268,500	265,000	285,000	325,000
	Transfers From Other Funds	649,600	638,500	638,500	663,500
	Draw from Fund Balance		(900)		(8,300)
	TOTALS	5,122,700	5,348,600	5,357,900	5,777,000

**CITY OF GREENVILLE
2023-2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
101-101	Council	84,200	98,600	97,300	96,800
101-172	City Manager's Staff	368,000	381,900	378,800	383,100
101-191	Elections	12,300	10,200	27,500	16,500
101-195	Insurance & Bonds	167,800	176,700	175,700	197,200
101-218	Clerk/Treasurer	286,900	355,200	307,400	368,500
101-247	Board of Review	1,400	2,000	1,700	2,000
101-257	Assessor	163,700	108,000	105,400	131,800
101-265	City Hall & Grounds	75,200	86,200	86,500	87,500
101-266	Attorney	71,500	85,000	132,000	132,000
101-268	Public Safety Building	91,000	96,000	87,300	97,700
101-270	Historic District Commission	0	0	0	6,800
101-300	Public Safety Department	1,975,400	2,352,300	2,113,500	2,605,700

**CITY OF GREENVILLE
2023-2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
101-441	Public Services Department	338,400	298,200	290,700	322,300
101-447	City Engineer	155,400	250,800	150,200	255,300
101-450	Street Lighting	93,000	95,300	95,300	100,100
101-524	Tree Planting	18,300	9,000	9,000	18,800
101-567	Cemetery	64,300	74,300	90,200	83,100
101-595	Airport	198,700	189,500	217,300	224,500
101-701	Planning / Zoning	60,500	69,800	30,100	50,100
101-728	Community Development	900	0	0	0

**CITY OF GREENVILLE
2023-2024 BUDGET
GENERAL FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
101-751	Parks	142,200	146,600	123,900	134,200
101-950	Transfers	488,900	463,000	463,000	463,000
	TOTALS	4,858,000	5,348,600	4,982,800	5,777,000
	FUND BALANCE	3,277,800		3,652,900	3,661,200

**CITY OF GREENVILLE
2023-2024 BUDGET
CEMETERY PERPETUAL CARE FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
151-000	RECEIPTS				
	Sale of Lots	2,400	4,500	4,500	4,500
	Interest	(48,500)	10,000	15,000	15,000
	TOTALS	(46,100)	14,500	19,500	19,500
151-950	EXPENDITURES				
	Transfers	500	500	500	500
	Appropriation to Cash Balance	0	14,000	0	14,000
	TOTALS	500	14,500	500	14,500
	FUND BALANCE	381,200		400,200	419,200

CITY OF GREENVILLE
2023-2024 BUDGET
MAJOR STREET FUND

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
202-000	RECEIPTS				
	Revenues From State	1,013,400	991,700	984,200	1,012,600
	Interest	2,700	3,000	6,000	3,000
	Appropriation From Cash Balance	0	600	0	0
	TOTALS	1,016,100	995,300	990,200	1,015,600

**CITY OF GREENVILLE
2023-2024 BUDGET
MAJOR STREET FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
202-463	Grass, Weed - Guard Rail	8,700	15,300	10,700	12,900
202-464	Surface Maintenance	49,600	73,300	55,900	60,100
202-466	Sweeping Maintenance	16,500	35,200	25,400	27,500
202-468	Tree Trimming	34,000	32,400	26,400	30,700
202-469	Drainage & Storm Sewer	35,100	44,500	45,100	41,500
202-470	Roadside Cleanup - Leaves	1,600	0	0	0
202-473	Bridge Maintenance	3,300	0	400	0
202-474	Signs, Signals & Marking	38,300	31,200	24,200	31,900
202-478	Snow & Ice Control	90,500	82,000	76,000	85,800
202-484	Transfers	295,300	625,700	625,700	929,500
	MAJOR STREET TOTAL	572,900	939,600	889,800	1,219,900

**CITY OF GREENVILLE
2023-2024 BUDGET
MAJOR STREET FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
	TRUNKLINES				
202-485	Traffic Signals	0	0	0	0
202-486	Surface Maintenance	1,200	10,600	15,800	14,400
202-488	Sweeping & Flushing	0	6,500	1,200	7,700
202-490	Trees & Shrubs	0	5,700	2,200	10,700
202-491	Drainage & Storm Sewer	0	13,400	2,800	8,300
202-494	Traffic Signs	0	0	0	0
202-497	Snow & Ice Control	1,700	19,500	7,000	14,400
	TRUNKLINE TOTAL	2,900	55,700	29,000	55,500
	GRAND TOTAL	575,800	995,300	918,800	1,275,400
	FUND BALANCE	1,933,500		2,004,900	1,745,100

**CITY OF GREENVILLE
2023-2024 BUDGET
LOCAL STREET FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
203-000	RECEIPTS				
	Property Taxes	156,100	163,700	163,700	169,800
	Revenues From State	333,900	326,600	333,800	337,500
	Interest & Miscellaneous	8,600	4,000	9,000	9,000
	Transfers	183,800	173,500	173,500	173,500
	Appropriation From Cash Balance	0	205,800		0
	TOTALS	682,400	873,600	680,000	689,800

**CITY OF GREENVILLE
2023-2024 BUDGET
LOCAL STREET FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
203-463	Grass, Weed - Guard Rail	6,200	14,700	9,800	11,800
203-464	Surface Maintenance	62,800	97,400	72,900	85,200
203-466	Sweeping Maintenance	12,500	26,000	23,600	26,300
203-468	Trees	63,600	52,400	44,500	49,000
203-469	Drainage & Storm Sewer	54,200	60,400	55,800	46,900
203-470	Roadside Cleanup (Leaves)	35,000	35,000	35,000	35,000
203-474	Signs, Signals & Marking	12,500	16,100	15,500	19,200
203-478	Snow & Ice Control	74,600	70,800	64,100	69,500
203-484	Transfers	306,900	500,900	500,900	485,000
	TOTALS	628,300	873,700	822,100	827,900
	FUND BALANCE	1,458,800		1,316,700	1,178,600

**CITY OF GREENVILLE
2023-2024 BUDGET
COMMUNITY CENTER FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
208-000	RECEIPTS				
	Fees & Charges	98,300	119,700	124,700	171,300
	Interest & Transfers	110,200	141,600	110,200	110,200
	TOTALS	208,500	261,300	234,900	281,500
208-774	EXPENDITURES				
	Operating Expenses	160,600	244,600	234,900	281,500
	TOTAL EXPENDITURES	160,600	244,700	234,900	281,500
	FUND BALANCE	244,400		244,400	244,400

**CITY OF GREENVILLE
2023-2024 BUDGET
DANISH KINGDOM FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
211-000	RECEIPTS				
	Contributions	100	1,200	25,000	2,400
	TOTALS	100	1,200	25,000	2,400
211-774	EXPENDITURES				
	FACILITY IMPROVEMENTS	1,200	1,200	24,400	2,400
	TOTAL EXPENDITURES	1,200	1,200	24,400	2,400
	FUND BALANCE	(200)		400	400

**CITY OF GREENVILLE
2023-2024 BUDGET
SOLID WASTE FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
228-000	RECEIPTS				
	Property Taxes	121,400	131,600	131,600	142,400
	Fees & Charges	1,630,600	1,576,200	1,671,700	1,674,200
	Interest & Transfers	48,500	40,000	36,000	41,500
	Appropriation From/(To) Cash Balance	0	(5,800)		0
	TOTALS	1,800,500	1,742,000	1,839,300	1,858,100
228-000	EXPENDITURES				
228-526, 528	Transfer Station/Landfill	1,510,200	1,473,300	1,549,400	1,547,400
228-531	Compost Operations	53,400	57,400	80,000	72,300
228-533	Brush/Leaf Collection	226,400	211,300	227,300	238,400
	TOTALS	1,790,000	1,742,000	1,856,700	1,858,100
	FUND BALANCE	897,800		880,400	880,400

**CITY OF GREENVILLE
2023-2024 BUDGET
PARKING FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
231-000	RECEIPTS				
	Transfers	33,700	30,000	30,000	30,000
	Special Assessments	11,900	12,500	11,800	11,800
	Fund Balance Depreciation Offset	0			
	TOTALS	45,600	42,500	41,800	41,800
231-546	EXPENDITURES				
	Operating Expenses	38,600	39,300	30,200	35,200
	Unallocated Surplus		3,200		
	TOTALS	38,600	42,500	30,200	35,200
	FUND BALANCE	12,400		24,000	30,600

**CITY OF GREENVILLE
2023-2024 BUDGET
DEVELOPMENT & REHABILITATION FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
245-000	RECEIPTS				
	Interest	0	0	0	0
	Appropriation From Cash Balance	0	0	0	0
	TOTALS	0	0	0	0
	EXPENDITURES				
	Transfers	0	0	0	0
	TOTALS	0	0	0	0
	FUND BALANCE	268,000		268,000	268,000

**CITY OF GREENVILLE
2023-2024 BUDGET
INDUSTRIAL PARK DEVELOPMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
285-000	RECEIPTS				
	Sale of Land	0	0	0	0
	Interest Earned	2,600	12,500	3,500	12,500
	Transfers In	100	0	0	0
	TOTAL	2,700	12,500	3,500	12,500
285-000	EXPENDITURES				
	Improvements	37,200	25,000	0	0
	TOTALS	37,200	25,000	0	0
	FUND BALANCE	1,148,600		1,152,100	1,164,600

**CITY OF GREENVILLE
2023-2024 BUDGET
COVID & RESCUE FUNDS**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
286-000	RECEIPTS				
	Grant/ARPA Funds	50,000	440,700	0	0
	Other Federal Sources	0	0	0	0
	TOTALS	50,000	440,700	0	0
 286	 EXPENDITURES				
	Transfer to Other Funds	0	50,700	76,200	0
	TOTALS	0	50,700	76,200	0
	FUND BALANCE	1,113,900		1,037,700	1,037,700

**CITY OF GREENVILLE
2023-2024 BUDGET
GENERAL DEBT SERVICE FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
301-000	RECEIPTS				
	Transfers	25,000	25,000	25,000	25,000
	TOTAL	25,000	25,000	25,000	25,000
301-906	EXPENDITURES				
	Operating Expenses	25,000	24,900	24,900	24,900
	TOTAL	25,000	24,900	24,900	24,900

**CITY OF GREENVILLE
2023-2024 BUDGET
CAPITAL IMPROVEMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2023-2024 BUDGET
401-000	RECEIPTS	
	Property Tax Collections	615,600
	Grants/Loans/Private	19,293,300
	Transfers from Other Funds	2,793,550
	Draw from Fund Balance	0
	TOTAL	22,702,450

**CITY OF GREENVILLE
2023-2024 BUDGET
CAPITAL IMPROVEMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED EXPENDITURES	FY 2023-2024 BUDGET
401-000	EXPENDITURES	
	Water & Sewer Improvements	17,287,400
	Park & Trail Improvements	827,000
	Bridge, Street, & Sidewalk Imp.	2,695,000
	Airport & Transit	402,500
	Public Services Equipment & Imp.	138,000
	Public Safety Equipment	210,100
	Parking Lot Improvement	1,253,000
	General Operating	100,000
	Community Center & Recreation	70,500
	City Hall Dept & Office Impr.	135,000
	Economic Development	25,000
	 Total Capital Expenditures	 23,143,500

**CITY OF GREENVILLE
2023-2024 BUDGET
FIRE DEPARTMENT NEW EQUIPMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
403-000	RECEIPTS				
	Transfers	80,000	80,000	80,000	80,000
	TOTALS	80,000	80,000	80,000	80,000
403-539	EXPENDITURES				
	New Equipment	0	0	0	0
	Unallocated Surplus	0	80,000	0	80,000
	TOTALS	0	80,000	0	80,000
	FUND BALANCE	80,400		160,400	240,400

**CITY OF GREENVILLE
2023-2024 BUDGET
RECREATION FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
508-000	RECEIPTS				
	Program Revenues	131,100	180,400	131,200	191,800
	Sponsorships	14,600	12,000	13,000	14,000
	Contribution General Fund	137,700	132,200	133,000	132,200
	Contribution Covid/ARPA Fund		34,300		0
	Appropriation from Fund Balance		0	0	0
	TOTALS	283,400	358,900	277,200	338,000
508-756	EXPENDITURES				
	Operating Expenses	292,600	305,100	229,600	333,300
	TOTALS	292,600	322,100	229,600	333,300
	FUND BALANCE	18,400		66,000	70,700

**CITY OF GREENVILLE
2023-2024 BUDGET
CAMP WAH WAH TAY SEE FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
509-000	RECEIPTS				
	Camp Charges	5,900	3,100	5,400	4,900
	TOTALS	5,900	3,100	5,400	4,900
509-751	EXPENDITURES				
	Operating Expenses	6,000	3,100	5,400	4,900
	TOTALS	6,000	3,100	5,400	4,900
	FUND BALANCE	1,100		1,100	1,100

**CITY OF GREENVILLE
2023-2024 BUDGET
WATER IMPROVEMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
580-000	RECEIPTS				
	Fees & Charges	97,000	90,000	90,300	104,600
	Interest	100	4,000	1,500	1,800
	Draw From Fund Balance	0	315,000		0
	TOTALS	97,100	409,000	91,800	106,400
580-577	EXPENDITURES				
	Operating Expenses (Transfer to Capital use	142,900	409,000	409,000	0
	TOTALS	142,900	409,000	409,000	0
	FUND BALANCE	299,000		(18,200)	88,200

**CITY OF GREENVILLE
2023-2024 BUDGET
GREENVILLE TRANSIT SYSTEM FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
588-000	RECEIPTS				
	Property Taxes	87,500	93,000	100,100	100,100
	Federal & State Grants	264,600	227,000	225,000	198,000
	Operating Contribution	32,600	33,000	33,000	33,000
	Contributions	10,000	12,000	12,000	18,000
	Miscellaneous	30,900	15,000	15,000	0
	Fees & Charges	47,300	55,000	50,000	60,000
	Fund Balance Depreciation Offset		73,700	73,000	73,000
	Appropriation From/(To) Cash Balance		(73,700)		(73,000)
	TOTALS	472,900	435,000	508,100	409,100
588-000	EXPENDITURES				
588-170	Administration	56,800	71,600	62,100	62,100
588-581	Operations	311,300	320,400	327,300	374,800
588-582	Maintenance	43,600	42,300	51,400	49,400
		411,700	434,300	440,800	486,300
	TOTALS				
	FUND BALANCE	535,200		602,500	598,300

**CITY OF GREENVILLE
2023-2024 BUDGET
SEWER OPERATING FUND - Exc. Bond Money**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
590-000	RECEIPTS				
	Fees & Charges	2,326,800	2,605,500	2,539,700	3,027,600
	Interest	19,300	10,000	22,000	15,000
	Draw from Fund Balance	0		0	
	Fund Balance Depre. Offset	293,000	500,000	293,000	500,000
	Appropriation From/(To) Fund Balance	0	4,900		
	TOTALS	2,639,100	3,120,400	2,854,700	3,542,600
590-000	EXPENDITURES				
590-527	Wastewater Treatment Plant	1,709,800	2,678,800	2,015,000	3,244,500
590-527	Principal		250,000	250,000	250,000
590-548	Sewer Line Maintenance	76,900	185,000	137,000	137,000
590-530	Septage Receiving	300	6,600	6,600	6,600
	TOTALS	1,787,000	3,120,400	2,408,600	3,638,100
	FUND BALANCE	2,916,400		3,362,500	3,267,000

**CITY OF GREENVILLE
2023-2024 BUDGET
WATER OPERATING FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
591-000	RECEIPTS				
	Fees & Charges	887,100	953,100	941,600	1,039,400
	Interest & Transfers	157,300	13,000	13,000	13,000
	Fund Balance Depre. Offset	180,500	125,000	125,000	125,000
	Appropriation From/(To) Fund Balance	0	385,900		
	TOTALS	1,224,900	1,477,000	1,079,600	1,177,400
591-556	EXPENDITURES				
	Operating Expenses	733,000	1,477,000	1,380,300	1,570,000
	TOTALS	733,000	1,477,000	1,380,300	1,570,000
	FUND BALANCE	884,800		584,100	191,500

**CITY OF GREENVILLE
2023-2024 BUDGET
SOLAR PROJECT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
597-000	RECEIPTS				
	Fees & Charges	53,600	45,000	32,800	0
	Contribution - General Fund	0	3,500	0	0
	Depreciation Offset	39,200	42,000	0	0
	Draw From Fund Balance	0	(48,500)		0
	TOTALS	92,800	42,000	32,800	0
597-595	EXPENDITURES				
	Operating Expenses	39,600	42,000	0	0
	TOTALS	39,600	42,000	0	0
	FUND BALANCE	13,100		45,900	45,900

**CITY OF GREENVILLE
2023-2024 BUDGET
MOTOR POOL FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
661-000	RECEIPTS				
	Fees & Charges	403,200	572,500	572,500	572,500
	Interest & Transfers (inc Bldg Rental)	56,800	56,000	56,000	56,000
	Draw From Fund Balance	0	79,800		
	Fund Balance Depre. Offset	66,600	70,000	70,000	70,000
	TOTALS	526,600	778,300	698,500	698,500
661-932	EXPENDITURES				
	Operating Expenses	438,300	543,800	746,600	691,600
	New Equipment	7,000	234,500	12,000	10,000
	TOTALS	445,300	778,300	758,600	701,600
	FUND BALANCE	838,500		778,400	775,300

**CITY OF GREENVILLE
2023-2024 BUDGET
RETIREMENT (Prefunded) BENEFITS FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
674-000	RECEIPTS				
	Transfers	64,100	44,000	44,000	44,000
	Use of Fund Balance				
	TOTALS	64,100	44,000	44,000	44,000
674-716	EXPENDITURES				
	Benefit Payments	59,600	44,000	44,000	44,000
	Unallocated Surplus	0	0	0	0
	TOTALS	59,600	44,000	44,000	44,000
	FUND BALANCE	709,700		709,700	709,700

**CITY OF GREENVILLE
2023-2024 BUDGET
ACCRUED SICK & VACATION FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
675-000	RECEIPTS				
	Interest	300	1,000	1,000	2,600
	Funding Transfers	0	8,500	8,500	8,500
	TOTALS	300	9,500	9,500	11,100
675-716	EXPENDITURES				
	Benefit Payments	16,500	0	0	0
	Unallocated Surplus				
	TOTALS	16,500	0	0	0
	FUND BALANCE	481,500		491,000	502,100

**CITY OF GREENVILLE
2023-2024 BUDGET
HEALTH & LIFE INSURANCE FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
676-000	RECEIPTS				
	Interest	600	0	0	0
	Retiree/Cobra Payments	123,900	100,000	109,500	109,500
	Transfers	55,000	44,000	0	0
	Draw from Fund Balance	0	9,500	0	0
					0
	TOTALS	179,500	153,500	109,500	109,500
676-852	EXPENDITURES				
	Operating Expenses	127,000	153,500	109,500	109,500
	TOTALS	127,000	153,500	109,500	109,500
	FUND BALANCE	427,500		427,500	427,500

**CITY OF GREENVILLE
2023-2024 BUDGET
UNEMPLOYMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
677-000	RECEIPTS				
	Interest	0	0	200	200
	Draw From Fund Balance	0	0	0	0
	TOTALS	0	0	200	200
677-867	EXPENDITURES				
	Operating Expenses	200	0	1,600	200
	TOTALS	200	0	1,600	200
	FUND BALANCE	43,600		42,200	42,200

**CITY OF GREENVILLE
2023-2024 BUDGET
WEEKLY IDEMNITY FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
678-000	RECEIPTS				
	Interest	0	0	0	0
	Draw from Fund Balance	0	0	0	0
	TOTALS	0	0	0	0
678-868	EXPENDITURES				
	Operating Expenses	0	0	0	0
	Unallocated Surplus		0	0	0
	TOTALS	0	0	0	0
	FUND BALANCE	19,600		19,600	19,600

**CITY OF GREENVILLE
2023-2024 BUDGET
FIREFIGHTERS EQUIPMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
705-000	RECEIPTS				
	Interest/Donations	0	0	0	0
	TOTALS	0	0	0	0
705-326	EXPENDITURES				
	Operating Expenses	0	0	0	0
	TOTALS	0	0	0	0
	FUND BALANCE	2,500		2,500	2,500

**CITY OF GREENVILLE
2023-2024 BUDGET
RETIREE HEALTHCARE TRUST**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
734-000	RECEIPTS				
	Transfers	25,000	25,000	25,000	25,000
	Interest	17,200	0	2,500	1,500
	TOTALS	42,200	25,000	27,500	26,500
 734-716	 EXPENDITURES				
	Operating Expenses	0	0	0	0
	TOTALS	0	0	0	0
	FUND BALANCE	104,800		132,300	158,800

**CITY OF GREENVILLE
2023-2024 BUDGET
ASH COMMUNITY FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
752-000	RECEIPTS				
	Contributions/Interest	500	1,500	300	1,500
	Draw from Fund Balance	0	(1,500)		
	TOTALS	500	0	300	1,500
 752-705	 EXPENDITURES				
	Capital Project	0	0	0	0
	TOTALS	0	0	0	0
	FUND BALANCE	194,500		194,800	196,300

**CITY OF GREENVILLE
2023-2024 BUDGET
SPECIAL ASSESSMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
806-000	RECEIPTS				
	Interest	700	0	0	0
	Special Assessments	101,600	94,900	91,400	86,500
	Transfers from Other Funds	0	0	0	0
	Draw from Fund Balance		(8,500)		0
	TOTALS	102,300	86,400	91,400	86,500
806-192	EXPENDITURES				
	Debt Retirement	0	86,400	86,400	86,400
	Assessments	98,900	0	0	0
	Capital Improvements	0	0	0	0
	TOTALS	98,900	86,400	86,400	86,400
	FUND BALANCE	186,800		191,800	191,900

**CITY OF GREENVILLE
2023-2024 BUDGET
COUNTY DRAIN SPECIAL ASSESSMENT FUND**

ACCOUNT NUMBERS	ANTICIPATED REVENUE	FY 2021-22 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 ESTIMATE	FY 2023-2024 BUDGET
807-000	RECEIPTS				
	Special Assessments	64,100	46,000	46,000	
	Use of Fund Balance		(200)		
	TOTALS	64,100	45,800	46,000	0
807-192	EXPENDITURES				
	Debt Retirement	93,100	45,800	45,800	
	Transfer to Other Funds	0	0	0	0
	TOTALS	93,100	45,800	45,800	0
	FUND BALANCE	1,400		1,600	1,600