



Agenda Review Form

Regular City Council - May 01, 2023

- Informational
- Action / Follow Up
- Not Approved

Prepared For

City Council

Staff Contact

Dan Swallow, City Manager

Date Submitted

April 25, 2023

Department

Administrative

Subject

Adopt the City of Tecumseh Fiscal Year 2023-2024 Budget

Summary

The City of Tecumseh operates on a set of financial controls that are established by State Law (Uniform Budgeting and Accounting Act – PA 2 of 1968) and detailed in the City Charter. In accordance with the City Charter, Section 8.2 Budget procedures, the City Manager shall prepare and submit to the Council on the third Monday in April, a recommended budget including the following information:

- (a) Detailed estimates with his supporting explanations of all proposed expenditures for each department, office, and agency of the city, and for the court, showing the expenditures for corresponding items for the last preceding fiscal year in full, and for the current fiscal year to March first and estimated expenditures for the balance of the current fiscal year;
- (b) Statements of the bonded and other indebtedness of the city, if any, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- (c) Detailed estimates of all anticipated revenues of the city from sources other than taxes with a comparative statement of the amounts received by the city from each of the same or similar sources for the last preceding fiscal year in full, and for the current fiscal year to March first, and estimated revenues for the balance of the current fiscal year;
- (d) A statement of the estimated balance or deficit for the end of the current fiscal year;
- (e) An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues which, together with any available unappropriated surplus and any revenues from other sources, will be necessary to meet the proposed expenditures; and
- (f) Such other supporting information as the council may request.

Budget Review and Adoption

The next step in the budget process is to adopt the Fiscal Year 2023-2024 budget in accordance with Michigan Public Act 43 of 1963, after hearing any public comments at the public hearing. The required public hearing was scheduled and advertised in the Tecumseh Herald on April 20, 2023, to take place on Monday, May 1, 2023 at 7:35 PM. The Council may choose to adopt the budget following the public hearing. In accordance with the City

Charter, Section 8.4 Adoption of the budget, the budget must be approved by the City Council no later than the second Monday in May (May 8, 2023).

Financial Impact

The City Council must adopt a budget prior to any expenditures being authorized.

Budgeted

No

Recommendation

To adopt the City of Tecumseh Fiscal Year 2023-2024 Budget in accordance with the attached Resolution, adopting the General Fund budget by department or functional level, and the all other funds at the fund level.

Attachments

[FY 2023-24 City Manager Recommended Budget 4-17-23](#)
[Resolution R-05-23 - FY23-24 Budget Adoption - Pdf](#)

Dan Swallow, City Manager

Approved - 25 Apr 2023



City of

Tecumseh

Michigan



2023-2024 BUDGET

ADOPTED

ELECTED OFFICIALS

May 1, 2023

Mayor - Jackson Baker

Mayor Pro Tem - Brian Radant

Council Members:

Brent Gnodtke ♦ Gary Naugle ♦ Vicki Riddle

Austin See ♦ Ron Wimple

Innovative • Timeless • Inviting

**City of Tecumseh
Operating Budget
Fiscal Year 2023-2024**

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City of Tecumseh **Operating Budget Fiscal Year 2023-2024**

Introduction

The City of Tecumseh operates on a set of financial controls that are established by State Law (Uniform Budgeting and Accounting Act – PA 2 of 1968) and detailed in the City Charter. All local governments are required to prepare and administer an annual balanced budget. How well the City has performed in administering the budget is then reviewed at the end of the fiscal year by an independent auditor. The City has a long track record of excellence in budgeting and financial management. Tecumseh has repeatedly received the GFOA Certificate of Achievement for Excellence in Financial Reporting, and its financial bond rating is one of the highest provided by the rating agencies. Like any good business, we like to plan ahead in order to maintain a financially sound and stable city.

Recent Budget Challenges

In the aftermath of the COVID-19 pandemic, federal stimulus programs, supply chain interruptions, and labor shortages; there has been significant on-going inflation in several segments of the economy throughout 2022 and into 2023. Initially these increases were seen in fuel and vehicle costs. Now, the inflationary pressures are hitting personnel wages and benefits. For example, the City's health insurance rates went up 12% for 2023, despite benefit changes to try to curb the increase. According to the US Bureau of Labor Statistics, wages went up an average of around 4% for 2022, and continue to rise. The City and other governmental entities are having difficulty keeping up with wage increases in the private sector. Due to the Headlee Amendment and Proposal A, these high rates of inflation are *NOT* reflected in the allowable increases in property taxable values, which always lag behind with property assessments and are capped at 5% per year increases. The actual overall measured rate of inflation for 2022 was 6.5%, with higher rates in areas such as Fuel and Insurance. Therefore, increases in costs are outpacing more modest increases in revenues. The federal assistance as a result of the COVID-19 crisis has at least temporarily offset these inflationary losses, which has minimized the impact in the short term, but it is creating budget challenges going forward.

The residential real estate market remains strong, which will help property tax revenues, but rising interest rates are starting to slow that growth. Looming in the future, after COVID relief funds are expended, is the challenge across the State of Michigan of how local governments are funded. While there are recognized problems, the State Legislature has failed to reach agreement on how to deal with these pending revenue shortfalls. Examples include the stagnant Statutory State Shared Revenue and repeated failures to address road funding. Over time, the City has implemented several expenditure reductions and made changes to staffing levels to achieve a balanced budget. The on-going issue in Michigan, namely that municipal revenue increases have not kept up with inflation, will hamper the City's efforts to address escalating costs. Some economists continue to forecast a recession as a result rising interest rates, which could slow property tax revenues and sales tax revenues passed through from the State. City Administration continues to monitor these challenges and budget conservatively to hedge for a potential economic slowdown.

Nevertheless, City Administration does not want to sidestep needed capital improvements to our facilities and replacement of capital equipment. With this in mind, most of the federal relief funding has been directed toward capital improvement projects. Additionally, this budget continues to include significant transfers from the General Fund to Local Streets, the Capital Improvement Fund, and the Equipment Maintenance Fund.

City of Tecumseh

Operating Budget Fiscal Year 2023-2024

How the Budget is Structured

The City's budget has two main components: General Fund and Non-General Fund. In order to fully understand how the City finances its projects and programs, it is important to know the difference.

General Fund

Taxpayer dollars are deposited in the General Fund, along with state shared revenue (from sales and use taxes), franchise fees, business license fees, interest income, and miscellaneous revenues and beginning cash balances. This portion of the budget is comprised largely of discretionary funds, since the City Council and City Manager can allocate the funds to programs and services in any area. In other words, there are few restrictions on how these resources may be allocated. General fund dollars are used to support such City services as police, fire and parks, as well as planning, community development and administrative support services.

All Other Funds

Often referred to as dedicated funds, the non-discretionary funds include Enterprise Funds such as Wastewater and Water rates, grants and donations, contract revenues, and other revenues specifically dedicated for a particular purpose. For example, building or inspection fees may only be used to support the delivery of those specific services. Similarly, City road millage and state and federal transportation funds can only be utilized for transportation projects or programs.

Budget Process

Recommended Budget

In accordance with the City Charter, Section 8.2 Budget procedures, the City Manager shall prepare and submit to the Council on the third Monday in April, a recommended budget including the following information:

- (a) Detailed estimates with his supporting explanations of all proposed expenditures for each department, office, and agency of the city, and for the court, showing the expenditures for corresponding items for the last preceding fiscal year in full, and for the current fiscal year to March first and estimated expenditures for the balance of the current fiscal year;
- (b) Statements of the bonded and other indebtedness of the city, if any, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- (c) Detailed estimates of all anticipated revenues of the city from sources other than taxes with a comparative statement of the amounts received by the city from each of the same or similar sources for the last preceding fiscal year in full, and for the current fiscal year to March first, and estimated revenues for the balance of the current fiscal year;
- (d) A statement of the estimated balance or deficit for the end of the current fiscal year;
- (e) An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues which, together with any available unappropriated surplus and any revenues from other sources, will be necessary to meet the proposed expenditures; and

City of Tecumseh
Operating Budget Fiscal Year 2023-2024

(f) Such other supporting information as the council may request.

Budget Review and Adoption

The next step in the budget process is to place the recommended budget on file for the public to review and set the date for the required public hearing (Michigan Public Act 43 of 1963), which has been scheduled for the first City Council meeting in May: Monday, May 1, 2023 at 7:35 PM. The Council may then choose to adopt the budget at that same meeting following the public hearing. In accordance with the City Charter, Section 8.4 Adoption of the budget, the budget must be approved by the City Council no later than the second Monday in May (May 8, 2023).

Annual Financial Report and Audit

The City of Tecumseh publishes within six months of the close of each fiscal year a complete set of financial statement presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Highlights for Fiscal Year 2023-24

Revenues

- Moderate increases in Current Taxes and General Fund Revenues as a result of the State allowed inflation rate of 5% in Taxable Values under Proposal A. Residential property values continue to grow and sales have allowed several “uncappings,” but there will likely be a required Headlee Amendment millage rate roll-back for 2024.
- Total General Fund Revenues of \$7,385,450 which is approximately 6.5% more than FY 2022-23, due to growth in a few revenue sources, but primarily due to the relatively larger allowable increase in taxable values. Revenues are expected to grow at a similar rate again next year due to the on-going higher rate of inflation and the resultant allowable taxable value increases under Proposal A and Headlee.
- Moderate growth in Constitutional State Shared Revenues and small growth in the Local Community Stabilization Share which is the State Personal Property Tax replacement. More recent increases in these revenue sources have helped offset inflationary increases in costs.
- Planned use of the City’s American Rescue Plan Act (ARPA) funds to support the proposed Capital Improvement Program.

City of Tecumseh
Operating Budget Fiscal Year 2023-2024

Appropriations / Expenditures

- Total General Fund Appropriations of \$7,831,038 which is an increase of 12% from FY 2022-23. A significant portion of this increase is in Capital Improvements and other “one-time” expenses due to the larger number of projects planned and larger transfer out of the General Fund (*see 101-965 Other Financing Sources*). The Recommended Budget will result in a moderate “deficit” of \$445,588, which can be absorbed by the City’s strong fund balance position. Because a significant portion of the overage is in one-time expenses, this does not indicate a structural deficit concern.
- The budget reflects the fairly significant inflationary increases in wages, supplies, and equipment which occurred in 2022-23, which has started to moderate in the first half of 2023.
- Average increase in wages of 5% which is subject to collective bargaining agreements, and has increased appropriations in all department budgets. Due to inflation and labor shortages, wages will be increasing at a faster rate over the next few years, and the City will also need to address its wages to keep pace with market realities.
- Increase of 4% or ~\$40,000 in budgeted contributions to the Employees’ Retirement System in most Departments due to negative investments return in 2022 (*actuarial determined contribution*). Smaller investment returns and growing Final Average Compensation due to wage pressures will likely continue to push contributions up faster over the next few years.
- Large increases in budgeted health insurance premiums due to a 12% or ~\$75,500 increase in 2023, and a similar increase expected in 2024.
- Increase of over \$30,000 in Election Board & Expense to provide part-time staff, and other expenses related to implementation of the new voting laws as well as a larger presidential election year.
- Anticipated Retirement in the Department of Public Works, with significant accumulated Sick and Vacation time payouts.
- Large, recurring transfers from the General Fund to other City Funds (exp. Major & Local Streets, Developmental Services, Economic Development, Equipment Maintenance Fund, Capital Improvement Program, Civic Auditorium (TCA), and debt funds); including on-going financing of equipment upgrades through the Equipment Maintenance Fund.
- Small increases in the Wastewater and Water Funds revenues, due to an anticipated “normalization” following COVID-19. Recommended rate increases remain at just over 4% based on the recent rate study and to ensure the City can meet its debt obligations for the past capital improvements, as well as planned projects.
- Implementation of the new full-time staff in the Parks & Recreation and TCA Departments as these functions have rebounded following the COVID-19 Pandemic.



**RESOLUTION
BUDGET AND PROPERTY TAX MILLAGE RATE ADOPTION
FISCAL YEAR 2023-2024**

At a Regular Meeting of the City Council of the City of Tecumseh held on the 1st day of May, 2023 in City Council Chambers at 309 E. Chicago Boulevard, Tecumseh, Michigan.

Whereas, the Tecumseh City Charter provide that the Tecumseh City Council shall, by resolution, not later than the second Monday in May, adopt a budget of the City for the next fiscal year and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal operating purposes subject to the limitations contained in Section 9.1 of said Charter, and

Whereas, a notice of the budget and the public hearing was published on April 20, 2023 and a public hearing was held on May 1, 2023, at 7:35 p.m. in accordance with provisions of Section 8.3 of the Charter and Public Act No. 43 of the Public Acts of Michigan, 1963; and

Whereas, the City Manager has prepared and submitted to the Council a balanced budget for Fiscal Year 2023-2024 in accordance with the appropriate state and federal regulations, and local Charter provisions;

Therefore, Be It Resolved, that the appropriations for the Fiscal Year commencing July 1, 2023 and ending June 30, 2024 are hereby authorized on a functional basis for the General Fund and on a Fund Basis for other funds, as follows:

BUDGET SUMMARY INFORMATION

GENERAL FUND EXPENDITURES (General Operating Purposes)

General	1,793,840
Cemetery	324,185
Police	2,141,659
Emergency Services	784,923
Public Works	199,198
Parks and Recreation	569,033
Total	5,812,838
Transfers Out	2,018,200
Total General Fund Expenditures	7,831,038

EXPENDITURES - OTHER GOVERNMENT FUNDS/ENTERPRISE FUNDS

Major Street Fund	1,313,780
Local Street Fund	670,370
Public Act 48 Fund	35,000
Municipal Purchase Fund	13,000
Brownfield Redevelopment Fund	71,311
Economic Development Fund	282,251
Tecumseh DDA Public Art Fund	23,000
Development Services Fund	295,181
Tecumseh Local Development Finance Authority	-
Adrian- Tecumseh LDFA	174,330
Movies in the Park Fund	2,700
Market on Evans Fund	1,500
Kiwanis Trail Project Fund	-
Tree Fund	1,000
Bicentennial Fund	-
2020 Unlimited Tax GOB Fund	516,064
Capital Improvement Bond Fund	316,150
Capital Improvement Fund	2,170,228
Wastewater fund	1,992,080
Water Fund	985,155
Equipment Maintenance Fund	495,114
Civic Auditorium Fund	5,000
Perpetual Care Fund	5,065
Civic Endowment Fund (LCF)	65,000
Employees Retirement Fund	2,162,253
Visit Lenawee Campaign Fund	6,250
Memorial Day Parade Fund	3,500
Special Assessment Fund	55,000
Tecumseh Civic Auditorium	419,161
Tecumseh Downtown Develop Authority (DDA)	160,601

Be It Further Resolved that the Estimated Revenues for the 2023-2024 Fiscal Year are:

GENERAL FUND REVENUES (General Operating Purposes)

Property Taxes	4,724,315
State of Michigan	1,525,150
Federal Grants	373,000
Other	482,525
Cemetery	121,060
Public Works	2,500
Parks and Recreation	145,900
Transfers In	11,000
Total General Fund Revenue	7,385,450

REVENUES - OTHER GOVERNMENT/ENTERPRISE FUNDS

Major Street Fund	1,013,980
Local Street Fund	555,466
Public Act 48 Fund	37,000
Municipal Purchase Fund	18,975
Brownfield Redevelopment Fund	17,268
Economic Development Fund	286,000
Tecumseh DDA Public Art Fund	23,000
Development Services Fund	307,700
Tecumseh Local Development Finance Authority	-
Adrian- Tecumseh LDFA	202,596
Movies in the Park Fund	2,700
Market on Evans Fund	1,500
Kiwanis Trail Project Fund	-
Tree Fund	-
Bicentennial Fund	5,000
2020 Unlimited Tax GOB Fund	516,064
Capital Improvement Bond Fund	316,150
Capital Improvement Fund	1,359,500
Wastewater fund	1,593,636
Water Fund	995,255
Equipment Maintenance Fund	626,560
Civic Auditorium Fund	5,000
Perpetual Care Fund	38,108
Civic Endowment Fund	85,000
Employees Retirement Fund	2,621,247
Visit Lenawee Campaign Fund	6,500
Memorial Day Parade Fund	4,000
Special Assessment Fund	55,000
Tecumseh Civic Auditorium	419,000
Tecumseh Downtown Develop Authority (DDA)	252,484

Be it Further Resolved, that as authorized under Chapter 9 of the Charter of the City of Tecumseh, the Council does hereby determine that there shall be levied upon the real and personal property in the City of Tecumseh, a general ad valorem tax rate of **13.9364 mills** for General Operating purposes (Administration, Elections, Police Emergency Services, Cemetery, Parks and Recreation, Rubbish and other uses), for the Fiscal Year 2023-2024; and

Be it Further Resolved, that the total number of mills to be levied for the 2023-2024 Fiscal Year will be **13.9364** for General Operations.

The foregoing preamble and resolution was offered by Councilperson [NAME] and supported by Councilperson [NAME].

YES:

NO:

RESOLUTION DECLARED ADOPTED

DATED: [DATE]

Jackson L. Baker -Mayor

Tonya A. Miller - Clerk

TAB A

Descriptions of Funds

Descriptions of Funds

Budget (Fund) Description – For the purposes of this document, Fund and Budget will be interchanged.

General Fund / GF (101) – This is the budget that includes the typical municipal operations; including administration, police, fire, parks and cemetery. This budget is funded primarily by property tax. When we talk about millage rates, we are talking about the General Fund.

Major (202) & Local (203) Streets Funds – These funds are used to budget for all Major or Local street repairs and maintenance. Revenues for these funds are derived from the GF and from the State of Michigan Highway Tax (a.k.a. Gas Tax).

Public Act 48 (220) – This fund is used to contribute to work in the right-of-way (ROW). The State of Michigan provides funding through fees paid by telecommunication providers. The funds can only be used in the ROW.

Municipal Purchase Fund (242) – This fund was created when the City purchased the Business & Technology Park. The fund is now used for City-wide marketing efforts and to promote the Business & Technology Park. Revenue is from various sources, including the GF and rent from farming the Park.

Tecumseh Brownfield Redevelopment Authority Fund (243) – Created to manage brownfield redevelopment projects within the City. Revenue is from the Tax Increment Financing (TIF) capture on the designated brownfield sites.

Economic Development Fund (244) – This fund supports the economic development efforts of the City, including economic development and marketing staff. Revenues are derived from the GF and grants.

DDA Public Art Fund (248) – This Downtown Development Authority (DDA) fund manages revenues and expenses associated with the Art Trail Tecumseh program.

Development Services Fund (249) – This fund is used to budget for building inspection services and planning services. The revenue for this fund is derived from permit fees, with a smaller contribution from the General Fund for non-permit related work.

Tecumseh LDFA (250) – Fund created to track property tax captures for the Local Development Finance Authority (LDFA) related to the Tecumseh Business and Technology Campus development. Revenue is from the Tax Increment Financing (TIF) capture on the LDFA district properties.

Adrian-Tecumseh LDFA (255) – Fund used for the financial aspects of the Joint Local Development Finance Authority (LDFA) / Smart Zone with the City of Adrian. Revenue is

Descriptions of Funds

from the Tax Increment Financing (TIF) capture on the LDFA district properties. The City of Tecumseh serves as the fiscal agent for this joint LDFA.

Movies in the Park (270) – Fund used to manage revenue and expenses for the Movies in the park project. Revenues come from donations and grants.

Market on Evans (271) – This fund was created to track the crowdfunding donations and expenditures for development of the Market on Evans. It is now be utilized to track the USDA Farmers Market Promotion Program grant.

Kiwanis Trail Project (272) – This fund was created to track the crowdfunding donations and expenditures for the Kiwanis Trail, Tecumseh Connection. It may be used in the future to track other donations and expenses related to the City’s membership in the Kiwanis Regional Trail Authority (KRTA).

Tree Fund (275) – This fund was created to separately account for donations and expenses for tree planting in the City.

Bicentennial Fund (278) - This fund was created to separately account for donations and expenses for the Bicentennial Celebration which will occur in 2024 and the City is helping coordinate.

2020 Unlimited Tax General Obligation Bond (365) – This bond is utilized to track the tax revenues and on-going bond payments related to the City Road Bond. The bonds will be paid off after 5-years (FY 2025-26).

CIP Bond Fund (375) – Fund to manage bond payments for the capital improvement bonds sold in 2021 and utilized to pay for several capital projects. The revenue into this debt service fund is generated through transfers from the General Fund.

Capital Improvement Fund /CIP (420) – This budget is funded primarily by the GF and is used to account for capital projects and equipment purchases of the GF over \$10,000.

Wastewater Fund (590) – A separate “enterprise fund” to manage all expenses and revenues of the waste water operations.

Water Fund (591) – A separate “enterprise fund” to manage all expenses and revenues of the water operations.

Equipment Maintenance Fund (661) – This fund supports most of the non-police and fire equipment in the City. Revenues are derived from rental rates that are charged when the equipment is used. This fund is also used to purchase large equipment.

Descriptions of Funds

Civic Auditorium CIP Fund (710) – This budget was created a several years ago to track contributions and budget for capital improvement projects at the Tecumseh Center for the Arts. Unfortunately, significant donations have not developed.

Perpetual Care Fund (711) – Funds collected and set aside for long term maintenance of the Brookside Cemetery.

Civic Endowment Fund (715) – This budget is required to account for the \$1,000,000 endowment provided to the Tecumseh Civic Auditorium (TCA). The TCA can only utilize the investment income for operations.

Employees Retirement Fund (731) – Fund set up to manage the City and Employee contributions to the City’s Retirement System, as well as investment gains and/or losses. Current employee contributions and retiree benefits are processed through this fund.

Visit Lenawee Fund (740) – Contributions and payments for Tecumseh’s Co-Marketing campaign coordinated by Visit Lenawee are managed through this fund.

Memorial Day Parade Fund (745) – This budget was created to fund the annual Memorial Day Parade. Revenues are derived from the GF and from donations.

Special Assessment Fund (871) – This fund supports the City’s Sidewalk Replacement Program. Revenues are derived from the GF and from the resident’s portion of the sidewalks replaced.

Tecumseh Civic Auditorium /TCA (900) – This fund budgets for the normal operations of the Civic. Most revenues are derived from operations and donations.

Downtown Development Authority / DDA (935) – This fund supports the DDA and is technically independent of the GF. Revenues are derived from tax increment financing (TIF) from properties within the District.

TAB B

2023-2024 Debt Information

OUTSTANDING DEBT-6/30/24

<u>Fire Truck-Act 99</u>	Matures 08/01/25
Balance 6/30/23	\$173,185.05
8/1/23 principal payment	-\$56,141.71
8/1/23 interest payment	\$4,849.18
Balance 6/30/24	\$117,043.34

<u>GapVax Sewer Truck-Act 99</u>	Matures 01/25/26
Balance 6/30/23	\$111,037.92
1/15/24 principal payment	-\$36,182.55
1/15/24 interest payment	\$2,533.05
Balance 6/30/24	\$74,855.37

<u>2020 Unlimited General Obligation Bond</u>	Matures 04/01/25
Balance 6/30/23	\$1,015,000.00
10/1/23 interest payment	\$5,531.75
4/1/24 interest payment	\$5,531.75
4/1/24 principal payment	-\$505,000.00
Balance 6/30/24	\$510,000.00

<u>2021 CIP Bond</u>	Matures 10/01/36
Balance 6/30/23	\$2,930,000.00
10/1/23 interest payment	\$44,800.00
10/1/23 principal payment	-\$230,000.00
4/1/24 interest payment	\$41,350.00
Balance 6/30/24	\$2,700,000.00

<u>Brownfield-MDEQ Loan</u>	Matures 10/01/38
Balance 6/30/23	\$606,158.64
5/15/24 principal payment	-\$59,298.38
5/15/24 interest payment	\$0.00
Balance 6/30/24	\$546,860.26

WWTP - SRF's	
<u>WWTP-Project #5281-01</u>	Matures 04/01/28
Balance 6/30/23	\$547,104.00
10/1/23 interest payment	\$4,445.22
4/1/24 interest payment	\$4,445.22
4/1/24 principal payment	-\$105,000.00
Balance 6/30/24	\$442,104.00
<u>WWTP-Project #5562-01</u>	Matures 10/01/34
Balance 6/30/23	\$143,954.00
10/1/23 interest payment	\$1,799.43
10/1/23 principal payment	-\$10,000.00
4/1/24 interest payment	\$1,674.43
Balance 6/30/24	\$133,954.00
<u>WWTP-Project #5657-01</u>	Matures 10/01/38
Balance 6/30/23	\$1,112,658.00
10/1/23 interest payment	\$11,126.58
10/1/23 principal payment	-\$55,000.00
4/1/24 interest payment	\$10,576.58
Balance 6/30/24	\$1,057,658.00
<u>WWTP-Project #5658-01</u>	Matures 10/01/40
Balance 6/30/23	\$674,862.00
10/1/23 interest payment	\$6,748.62
10/1/23 principal payment	-\$35,000.00
4/1/24 interest payment	\$6,398.62
Balance 6/30/24	\$639,862.00

Principal Balance due at 6/30/23	\$7,313,959.61
	\$7,313,959.61
Principal Payments FY 6/30/24	-\$1,091,622.64
Interest Payments FY 6/30/24	\$151,810.43
Total Current Principal Balance at 6/30/24	\$6,222,336.97

101-336.000-994.000	-\$56,141.71	Fire Truck Princ Pmt
101-336.000-996.000	\$4,849.18	Fire Truck Int Pmt
375-201.000-992.000	-\$230,000.00	2021 CIP Bond
375-201.000-996.000	\$86,150.00	2021 CIP Bond
370-201.000-992.000	-\$505,000.00	2020 Road Princ Pmt
370-201.000-996.000	\$11,063.50	2020 Road Int Pmt
590-000.000-300.000	-\$205,000.00	WW SRF Princ Pmt (Bal. sheet acct)
590-557.000-996.000	\$47,214.70	WW SRF Interest Pmt
938-201.000-992.000	-\$36,182.55	GapVax Princ Pmt
938-201.000-996.000	\$2,533.05	GapVax Int Pmt

Principal and interest payments-FYE 6/30/24 \$1,184,134.69

TAB C

Personnel Cost Information

**CITY OF TECUMSEH
PERSONNEL EXPENSES**

2023/2024

HEALTH

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	21/22	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.6872	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428	

City Council											
Mayor	Baker	\$4,200	\$321					\$9			\$4,531
Councilmember	Gnodtke	\$3,000	\$230					\$7			\$3,236
Councilmember	Naugle	\$3,000	\$230					\$7			\$3,236
Councilmember	Radant	\$3,000	\$230					\$7			\$3,236
Councilmember	Riddle	\$3,000	\$230					\$7			\$3,236
Councilmember	See	\$3,000	\$230					\$7			\$3,236
Councilmember	Wimple	\$3,000	\$230					\$7			\$3,236
Total Mayor and Council		\$22,200	\$1,698					\$49			\$23,947

City Manager's Office											
City Manager	Swallow	\$111,530	\$8,532	\$28,411		(\$5,760)	\$20,273	\$357	\$809	\$15,927	\$180,079
Car Allowance		\$7,500									\$7,500
Assistant City Manager (10%)	Coker	\$10,293	\$787		\$1,053		\$16	\$117	\$75	\$1,470	\$13,811
Administrative Serv Coordinator	Irelan	\$48,152	\$3,684	\$19,057			\$156	\$87	\$349	\$6,876	\$78,361
<i>Allocation of ASC</i>											
<i>Econ Dev 50%</i>		(\$24,076)	(\$1,842)	(\$9,529)			(\$78)	(\$43)	(\$175)	(\$3,438)	(\$39,180)
Total City Manager's Office		\$153,399	\$11,161	\$37,940	\$1,053	(\$5,760)	\$20,367	\$518	\$1,058	\$20,834	\$240,570

Treasurer's Office											
Treasurer	Peters	\$86,044	\$6,582	\$19,057			\$156	\$155	\$624	\$12,287	\$124,906
Account Clerk	Papworth	\$56,410	\$4,315	\$23,746		(\$4,823)	\$156	\$102	\$409	\$8,055	\$88,370
Total Treasurer's Office		\$142,454	\$10,898	\$42,803		(\$4,823)	\$312	\$256	\$1,033	\$20,342	\$213,275

CITY OF TECUMSEH
PERSONNEL EXPENSES
2023/2024

HEALTH

DEPARTMENT		PROPOSED	SOCIAL	DENTAL	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	21/22	SECURITY	INSURANCE	BUYOUT	INS Cost	INS	COMP.	INS	\$0.6872	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

Clerk's Office											
Clerk	Miller	\$74,141	\$5,672	\$23,746		(\$4,823)	\$156	\$133	\$538	\$10,587	\$110,151
Utility Billing/Dep. Clerk (10%)	Horn	\$6,072	\$464	\$9	\$860	(\$65)	\$16	\$11	\$44	\$867	\$8,277
Total Clerk's Office		\$80,213	\$6,136	\$23,755	\$860	(\$4,888)	\$171	\$144	\$582	\$11,454	\$118,428

Assessor's Office											
Assessor	Lacelle	\$81,461	\$6,232	\$23,746		(\$4,823)	\$156	\$261	\$591	\$55,980	\$163,602
Allocation of Assess. (25%)	Grubb	\$11,466	\$877		\$2,150		\$39	\$37	\$83	\$1,637	\$16,289
Total Assessor's Office		\$92,927	\$7,109	\$23,746	\$2,150	(\$4,823)	\$195	\$297	\$674	\$57,617	\$179,891

Overtime		\$1,000	\$77					\$3			\$1,080
Total General Fund City Hall Wages & Benefits		\$492,193	\$37,079	\$128,244	\$4,062	(\$20,294)	\$21,045	\$1,265	\$3,347	\$110,248	\$777,188
Total Payroll Based Benefits		\$639,520	Total Health Care Costs		\$112,012		Other	\$25,656			

Development Services Office											
Director	Engle	\$74,970	\$5,735	\$25,241		(\$5,099)	\$156	\$240	\$544	\$10,706	\$112,492
Building Clerk	Grubb	\$45,864	\$3,509		\$8,599		\$156	\$147	\$333	\$6,549	\$65,156
Allocation to Assessing Dept. (25%)		(\$11,466)	(\$877)		(\$2,150)		(\$39)	(\$37)	(\$83)	(\$1,637)	(\$16,289)
Sub-Total FT		\$109,368	\$8,367	\$25,241	\$6,449	(\$5,099)	\$273	\$350	\$793	\$15,618	\$161,359
Part-Time Code Enf. Officer	Northrop	\$18,635	\$1,426					\$212			\$20,273
Building Inspector	Raymond	\$6,500	\$497					\$74			\$7,071
Electrical Inspector	Smith	\$24,000	\$1,836					\$77			\$25,913
Mechanical Inspector	Olszewski	\$30,000	\$2,295					\$96			\$32,391
Plumbing Inspector	Pate	\$13,500	\$1,033					\$43			\$14,576
Sub-Total PT		\$92,635	\$7,087					\$503			\$100,224
Total Develop. Services		\$202,003	\$15,453	\$25,241	\$6,449	(\$5,099)	\$273	\$853	\$793	\$15,618	\$261,583
Total Payroll Based Benefits		\$233,074	Total Health Care Costs		\$26,591		Other	\$1,918			

**CITY OF TECUMSEH
PERSONNEL EXPENSES
2023/2024**

DEPARTMENT		PROPOSED	SOCIAL	HEALTH	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	21/22	SECURITY	DENTAL	BUYOUT	INS Cost	INS	COMP.	INS	\$0.6872	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

Police Department											
Police Chief / Asst. City Mgr.	Coker	\$102,931	\$7,874		\$10,528		\$156	\$1,173	\$746	\$14,699	\$138,108
First Sergeant	Wright	\$79,290	\$6,066		\$10,528		\$156	\$904	\$575	\$54,488	\$152,006
Sergeant	Walsh	\$76,232	\$5,832		\$10,528		\$156	\$869	\$553	\$10,886	\$105,055
Sergeant	Owens	\$76,232	\$5,832	\$30,772		(\$6,201)	\$156	\$869	\$553	\$10,886	\$119,098
Sergeant / SRO	Lambka	\$73,986	\$5,660	\$25,241		(\$5,099)	\$156	\$843	\$537	\$10,565	\$111,889
Sergeant	Rodgers	\$76,232	\$5,832	\$90	\$10,528		\$156	\$869	\$553	\$52,387	\$146,646
Officer / Detective	Ondrovick	\$72,532	\$5,549	\$30,772		(\$6,201)	\$156	\$827	\$526	\$10,358	\$114,518
Officer	Horn	\$69,742	\$5,335	\$28,411		(\$5,760)	\$156	\$795	\$506	\$47,927	\$147,113
Officer	Wolf	\$69,742	\$5,335	\$30,772		(\$6,201)	\$156	\$795	\$506	\$47,927	\$149,032
Officer	Gilbert	\$69,742	\$5,335		\$10,528		\$156	\$795	\$506	\$47,927	\$134,989
Officer	Escott	\$69,742	\$5,335	\$25,241		(\$5,099)	\$156	\$795	\$506	\$9,959	\$106,636
Officer	Spicer	\$63,232	\$4,837	\$30,772		(\$6,201)	\$156	\$721	\$459	\$9,030	\$103,005
Officer	Williams	\$57,075	\$4,366		\$3,748		\$156	\$651	\$414	\$8,150	\$74,560
Officer	Keller	\$63,232	\$4,837		\$10,528		\$156	\$721	\$459	\$9,030	\$88,962
Dispatcher	Andrews	\$52,874	\$4,045	\$11,016		(\$2,232)	\$156	\$169	\$383	\$36,335	\$102,745
	<i>Sub-Total FT</i>	<i>\$1,072,817</i>	<i>\$82,070</i>	<i>\$213,087</i>	<i>\$66,916</i>	<i>(\$42,994)</i>	<i>\$2,337</i>	<i>\$11,797</i>	<i>\$7,780</i>	<i>\$380,552</i>	<i>\$1,794,362</i>
Dispatchers (Part-time)	<i>Various</i>	\$10,600	\$811					\$34			\$11,445
Crossing Guards (Part-Time)	<i>Various</i>	\$8,800	\$673					\$137			\$9,610
	<i>Sub-Total PT</i>	<i>\$19,400</i>	<i>\$1,484</i>					<i>\$171</i>			<i>\$21,055</i>
Overtime		\$52,000	\$3,978					\$593			\$56,571
<i>Allocation of Asst. City Mgr.</i>	Coker	(\$10,293)	(\$787)		(\$1,053)		(\$16)	(\$117)	(\$75)	(\$1,470)	(\$13,811)
Total Police Wages and Benefits		\$1,133,924	\$86,745	\$213,087	\$65,863	(\$42,994)	\$2,322	\$12,443	\$7,706	\$379,082	\$1,858,178
Total Payroll Based Benefits		\$1,599,751	Total Health Care Costs		\$235,956		Other	\$22,471			

CITY OF TECUMSEH
PERSONNEL EXPENSES
2023/2024

DEPARTMENT		PROPOSED	SOCIAL	HEALTH	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	NAME	21/22	SECURITY	DENTAL	BUYOUT	INS Cost	INS	COMP.	INS	\$0.6872	
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428	

Emergency Services											
Chief	Long	\$90,000	\$6,885	\$30,772		(\$5,099)	\$156	\$1,656	\$653	\$61,848	\$186,871
Firefighter	Warner	\$64,800	\$4,957	\$19,057			\$156	\$1,192	\$470	\$9,253	\$99,886
Firefighter	Belanger	\$64,800	\$4,957	\$19,057			\$156	\$1,192	\$470	\$9,253	\$99,886
	Sub-Total FT	\$219,600	\$16,799	\$68,886		(\$5,099)	\$467	\$4,041	\$1,593	\$80,355	\$386,643
Part Time											
1st Ass't. Chief		\$2,000	\$153					\$63			\$2,216
2nd Ass't. Chief		\$2,000	\$153					\$63			\$2,216
Captain		\$1,000	\$77					\$32			\$1,108
Safety Officer		\$1,000	\$77					\$32			\$1,108
Lieutenant		\$1,000	\$77					\$32			\$1,108
	Sub-Total Asst./Capt.	\$7,000	\$536					\$222			\$7,757
Paid-On-Call / Volunteers		\$100,000	\$7,650					\$3,170			\$110,820
Part-Time Payroll		\$10,000	\$765					\$317			\$11,082
	Sub-Total PT	\$110,000	\$8,415					\$3,487			\$121,902
Overtime		\$18,360	\$1,405					\$582			\$20,347
Total Emergency Services Wages & Benefits		\$354,960	\$27,154	\$68,886		(\$5,099)	\$467	\$8,332	\$1,593	\$80,355	\$536,649
Total Payroll Based Benefits		\$462,469	Total Health Care Costs		\$63,788		Other	\$10,392			

**CITY OF TECUMSEH
PERSONNEL EXPENSES
2023/2024**

DEPARTMENT NAME	NAME	PROPOSED 21/22	SOCIAL SECURITY	HEALTH DENTAL INSURANCE	INS BUYOUT	EMPLOYEE INS Cost	LIFE INS	WORKER'S COMP.	DISABILITY INS	RETIREMENT \$0.6872	TOTAL
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

Cemetery											
Superintendent	Roberts	\$65,133	\$4,983	\$25,241		(\$5,099)	\$156	\$899	\$472	\$44,760	\$136,545
Part Time	Various	\$46,000	\$3,519					\$635			\$50,154
Total Cemetery Wages & Benefits		\$111,133	\$8,502	\$25,241		(\$5,099)	\$156	\$1,534	\$472	\$44,760	\$186,698
Total Payroll Based Benefits		\$164,394	Total Health Care Costs		\$20,142	Other		\$2,162			

Parks and Recreation											
Director	Gilmore	\$64,970	\$4,970	\$11,016		(\$2,232)	\$156	\$806	\$471	\$9,278	\$89,433
Programmer	Ross	\$38,230	\$2,925	\$6,277			\$156	\$474	\$277	\$5,459	\$53,798
	Sub-Total FT	\$103,200	\$7,895	\$17,292		(\$2,232)	\$312	\$1,280	\$748	\$14,737	\$143,231
Part Time											
Misc. Part Time Staff	Various	\$52,000	\$3,978					\$645			\$56,623
Grounds Maintenance Emp.	Various	\$10,500	\$803					\$130			\$11,433
Buidling Maintenance Emp.	Various	\$28,000	\$2,142					\$347			\$30,489
Program Employees	Various	\$45,000	\$3,443					\$558			\$49,001
	Sub-Total PT	\$135,500	\$10,366					\$1,680			\$147,546
Total Parks and Rec. Wages & Benefits		\$238,700	\$18,261	\$17,292		(\$2,232)	\$312	\$2,960	\$748	\$14,737	\$290,777
Total Payroll Based Benefits		\$271,697	Total Health Care Costs		\$15,060	Other		\$4,020			

**CITY OF TECUMSEH
PERSONNEL EXPENSES**

2023/2024

HEALTH

DEPARTMENT	PROPOSED	SOCIAL	HEALTH	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL
NAME	21/22	SECURITY	DENTAL	BUYOUT	INS Cost	INS	COMP.	INS	\$0.6872	
INFLATION	1.050		6.0%			1.06		1.06	\$0.1428	

Public Works

Superintendent	Rohrbach	\$90,000	\$6,885	\$23,746		(\$4,823)	\$156	\$2,682	\$653	\$61,848	\$181,146
Crew Leader	Cleveland	\$67,413	\$5,157	\$30,772		(\$6,201)	\$156	\$2,009	\$489	\$46,326	\$146,121
Mechanic	Ginter, M	\$62,650	\$4,793	\$26	\$3,748	(\$162)	\$156	\$1,867	\$454	\$8,946	\$82,478
Equipment Operator	Amstutz	\$54,995	\$4,207	\$11,016		(\$2,232)	\$156	\$1,639	\$399	\$7,853	\$78,032
Equipment Operator	Ryan	\$54,995	\$4,207	\$30,772		(\$6,201)	\$156	\$1,639	\$399	\$7,853	\$93,820
Driver/Laborer	Tilton	\$51,501	\$3,940	\$25,241		(\$5,099)	\$156	\$1,535	\$373	\$35,391	\$113,038
Driver/Laborer	Ginter, A	\$44,990	\$3,442	\$26	\$3,748		\$156	\$1,341	\$326	\$6,425	\$60,454
Account Clerk	Wells	\$56,410	\$4,315	\$25,241		(\$5,099)	\$156	\$1,681	\$409	\$8,055	\$91,168
	Sub-Total FT	\$482,954	\$36,946	\$146,839	\$7,496	(\$29,817)	\$1,247	\$14,392	\$3,503	\$182,698	\$846,258
Part Time											
Part-time / Seasonal		\$10,500	\$803					\$313			\$11,616
Overtime		\$12,500	\$956					\$373			\$13,829
Total DPW Wages and Benefits		\$505,954	\$38,705	\$146,839	\$7,496	(\$29,817)	\$1,247	\$15,077	\$3,503	\$182,698	\$871,702
Total Payroll Based Benefits		\$727,357	Total Health Care Costs		\$124,519	Other		\$19,827			

Economic Development

Director	Gilmore	\$76,875	\$5,881	\$19,057			\$156	\$138	\$558	\$10,978	\$113,643
Marketing Coordinator	Nowak	\$60,715	\$4,645		\$8,599		\$156	\$109	\$440	\$8,670	\$83,334
Admin Serv Coordinator (50%)	Irelan	\$24,076	\$1,842	\$9,529			\$78	\$43	\$175	\$3,438	\$39,180
Part Time											
Intern	Various	\$3,500	\$268					\$6			
Total Econ Dev Wages & Benefits		\$165,166	\$12,635	\$28,586	\$8,599		\$390	\$297	\$1,172	\$23,086	\$239,931
Total Payroll Based Benefits		\$200,887	Total Health Care Costs		\$37,185	Other		\$1,859			

**CITY OF TECUMSEH
PERSONNEL EXPENSES
2023/2024**

DEPARTMENT NAME	NAME	PROPOSED 21/22	SOCIAL SECURITY	HEALTH DENTAL INSURANCE	INS BUYOUT	EMPLOYEE INS Cost	LIFE INS	WORKER'S COMP.	DISABILITY INS	RETIREMENT \$0.6872	TOTAL
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428	

Utilities											
Superintendent	Knepper	\$103,017	\$7,881	\$30,772		(\$6,201)	\$156	\$1,556	\$747	\$14,711	\$152,638
Utility Billing / Dep. Clerk	Horn	\$60,715	\$4,645	\$90	\$8,599	(\$650)	\$156	\$109	\$440	\$8,670	\$82,774
	Sub-Total Admin.	\$163,732	\$12,526	\$30,862	\$8,599	(\$6,851)	\$312	\$1,665	\$1,187	\$23,381	\$235,413
Allocations	Water 25% / 20%	\$37,897	\$2,899	\$7,711	\$1,720	(\$1,680)	\$70	\$411	\$275	\$5,412	\$54,714
	Sewer 75% / 70%	\$119,763	\$9,162	\$23,142	\$6,019	(\$5,106)	\$226	\$1,243	\$869	\$17,102	\$172,421
	Dep Clerk 10%	(\$6,072)	(\$464)	(\$9)	(\$860)	\$65	(\$16)	(\$11)	(\$44)	(\$867)	(\$8,277)
Water											
Distribution	TBD										
Operators	Racine	\$59,384	\$4,543		\$10,528		\$156	\$897	\$431	\$8,480	\$84,418
Operators	Greene	\$41,059	\$3,141		\$3,748		\$156	\$620	\$298	\$5,863	\$54,885
	Sub-Total Water	\$100,443	\$7,684		\$14,276		\$312	\$1,517	\$728	\$14,343	\$139,303
Sewer											
Laboratory Tech	Lopez	\$52,000	\$3,978	\$6,277			\$156	\$385	\$377	\$7,426	\$70,598
Operator-Crew Leader	Faust	\$68,765	\$5,261	\$30,772		(\$6,201)	\$156	\$509	\$499	\$47,255	\$147,015
Operator	Adams	\$59,384	\$4,543	\$25,241		(\$5,099)	\$156	\$439	\$431	\$40,809	\$125,904
Operator	Coker	\$43,534	\$3,330		\$3,748		\$156	\$322	\$316	\$6,217	\$57,623
	Sub-Total Sewer	\$223,683	\$17,112	\$62,289	\$3,748	(\$11,300)	\$623	\$1,655	\$1,622	\$101,706	\$401,140
Seasonal											
Seasonal Water		\$4,100	\$314					\$62			\$4,476
Seasonal Sewer		\$4,100	\$314					\$30			\$4,444
	Sub-Total Seasonal	\$8,200	\$627					\$92			\$8,920
Overtime Water		\$11,000	\$842					\$166			\$12,008
Overtime Sewer		\$17,000	\$1,301					\$126			\$18,426
	Sub-Total Overtim.	\$28,000	\$2,142					\$292			\$30,434
Total Utility Department Wages & Benefits		\$517,987	\$39,626	\$93,142	\$25,763	(\$18,086)	\$1,231	\$5,210	\$3,494	\$138,563	\$806,932
Total Payroll Based Benefits		\$696,176	Total Health Care Costs		\$100,820	Other		\$9,935			
Allocations	Water	\$153,440	\$11,738	\$7,711	\$15,996	(\$1,680)	\$382	\$2,155	\$1,003	\$19,755	\$210,501
	Sewer	\$364,547	\$27,888	\$85,431	\$9,767	(\$16,405)	\$849	\$3,055	\$2,491	\$118,808	\$596,431

**CITY OF TECUMSEH
PERSONNEL EXPENSES
2023/2024**

DEPARTMENT		PROPOSED	SOCIAL	HEALTH	INS	EMPLOYEE	LIFE	WORKER'S	DISABILITY	RETIREMENT	TOTAL	
NAME	NAME	21/22	SECURITY	DENTAL	BUYOUT	INS Cost	INS	COMP.	INS	\$0.6872		
INFLATION		1.050		6.0%			1.06		1.06	\$0.1428		
*****		*****	*****	*****	*****							*****

Civic Auditorium											
TCA Director	TBD	\$62,000	\$4,743	\$28,411		(\$5,760)	\$156	\$236	\$450	\$8,854	\$99,089
Tech Manager	Travis	\$49,920	\$3,819	\$11,016		(\$2,232)	\$156	\$190	\$362	\$7,129	\$70,358
Sub-Total FT		\$111,920	\$8,562	\$39,427		(\$7,992)	\$312	\$425	\$812	\$15,982	\$169,447
Part Time											
Office Manager	Gall	\$30,160	\$2,307					\$115			\$32,582
Facilities Maintenance	Donovan	\$22,967	\$1,757					\$87			\$24,811
Miscellaneous/Seaonal	Various	\$8,000	\$612					\$52			\$8,664
Sub-Total PT		\$61,127	\$4,676					\$254			\$66,057
Total TCA Wages & Benefits		\$173,047	\$13,238	\$39,427		(\$7,992)	\$312	\$679	\$812	\$15,982	\$235,504
Total Payroll Based Benefits		\$202,267	Total Health Care Costs		\$31,434		Other	\$1,802			
GRAND TOTALS		\$3,895,066	\$297,399	\$785,984	\$118,232	(\$136,710)	\$27,753	\$48,649	\$23,640	\$1,005,129	\$6,065,143
Total Payroll Based Benefits		\$5,197,595	Total Health Care Costs		\$767,506			\$100,042			

TAB D

Budget Line-Item Detail

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
101-000.000-401.000	CURRENT TAXES	3,988,715	4,241,266	4,519,200
101-000.000-401.300	DELINQUENT TAX-CITY PERSONAL	1,354	1,500	1,530
101-000.000-407.000	TAXES-CO COLLECTED-DELINQUENT	50,958	65,000	66,300
101-000.000-413.000	ADMINISTRATION FEES	100,155	98,000	105,160
101-000.000-446.100	PENALTIES-CO COLLECTED-DELQ	2,756	5,000	5,100
101-000.000-446.200	PENALTIES-CITY COLLECTED & IN	19,851	22,000	22,440
101-000.000-475.100	MOBILE HOMES - FEES	4,494	4,080	4,585
101-000.000-475.200	FRANCHISE FEES	138,843	147,000	149,940
101-000.000-476.300	CITY PERMITS AND LICENSES	3,088	3,500	3,570
101-000.000-502.000	FEDERAL GRANT	575	0	500
101-000.000-528.000	OTHER FEDERAL GRANTS	0	214,500	372,500
101-000.000-539.000	GRANTS-STATE	0	6,000	0
101-000.000-543.000	STATE GRANT-POLICE TRAINING	1,640	2,900	1,720
101-000.000-573.000	LOCAL COMM STABILIZATION SHARE API	436,326	400,000	445,050
101-000.000-576.000	SALES TAX-CONSTITUTIONAL	920,412	788,775	947,811
101-000.000-576.100	SALES TAX-STATUTORY	115,512	115,512	122,442
101-000.000-577.000	LIQUOR TAXES	7,963	10,070	8,127
101-000.000-595.500	CAR SHOW SPONSORSHIP	1,500	0	1,500
101-000.000-596.000	CHANGE IN MARKET VALUE	(34,421)	10,000	0
101-000.000-614.000	IMPOUND FEES	1,400	1,000	1,020
101-000.000-622.000	GUN NOTARY	130	150	150
101-000.000-623.000	FINGERPRINTING	1,628	2,000	1,500
101-000.000-624.000	PBT'S	214	500	250
101-000.000-625.000	SEX OFFENDER REGISTRATION	640	0	0
101-000.000-627.000	DUPLICATING & PHOTOSTAT	5,820	4,000	5,820
101-000.000-627.500	GIS MAP FEES	5,600	2,000	2,000
101-000.000-631.500	SCHOOL RESOURCE OFFICER	43,950	87,900	90,554
101-000.000-632.000	FIRE CALLS (TWP)	73,500	90,000	85,000
101-000.000-637.000	ASSESSING SVCS (TWP)	16,201	16,336	0
101-000.000-642.000	SALE OF PROPERTY	77,441	0	0
101-000.000-658.000	DISTRICT COURT	16,100	27,000	19,750
101-000.000-659.000	DOG FEES	35	0	0
101-000.000-664.000	INTEREST INCOME	9,025	30,000	45,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
101-000.000-664.100	INTEREST RECD-TREASURY BILLS	7,010	7,500	9,500
101-000.000-666.500	CAPITAL GAINS	470	1,000	0
101-000.000-668.100	BUILDING RENTAL	6,600	6,600	6,600
101-000.000-675.000	CONTRIBUTIONS & GIFTS	0	1,000	500
101-000.000-675.500	LENAWEE COMMUNITY FUND (1)	211,761	205,881	0
101-000.000-676.100	REIM-DDA-AUDIT/BOOKKEEPING	5,000	5,000	5,000
101-000.000-676.102	REIMBURSE FROM DDA FOR LOAN	13,938	0	13,451
101-000.000-676.120	REIM-ELECTIONS	11,784	0	0
101-000.000-676.200	OUTSIDE WORK-REIM-RET SYS	20,400	20,400	21,420
101-000.000-698.100	MISCELLANEOUS	30,590	15,000	20,000
101-000.000-698.200	CASH OVER & SHORT	1	0	0
Totals for dept 000.000 - GENERAL		6,318,959	6,658,370	7,104,990
Dept 276.000 - CEMETERY DEPT				
101-276.000-633.000	CEMENT WORK	20,235	15,000	20,000
101-276.000-634.000	INTERMENTS	55,640	40,545	47,700
101-276.000-643.000	SALES OF CEMETERY LOTS	18,875	17,000	20,760
101-276.000-644.000	SALE OF COLUMBARIUM NICHES	16,215	15,900	19,100
101-276.000-644.500	SALE OF ENGRAVING	9,983	19,800	10,500
101-276.000-645.000	SALE OF COLUMBARIUM NAMEPLATE	2,135	1,500	2,000
101-276.000-698.100	MISCELLANEOUS	830	2,000	1,000
Totals for dept 276.000 - CEMETERY DEPT		123,913	111,745	121,060
Dept 301.000 - POLICE DEPARTMENT				
101-301.000-528.000	OTHER FEDERAL GRANTS	7,854	0	0
Totals for dept 301.000 - POLICE DEPARTMENT		7,854	0	0
Dept 440.000 - PUBLIC WORKS				
101-440.000-650.000	OUTSIDE WORK	1,233	4,000	2,500
Totals for dept 440.000 - PUBLIC WORKS		1,233	4,000	2,500
Dept 690.000 - PARKS & RECREATION				
101-690.000-626.100	INSTRUCTION FEES	33,313	35,000	33,000
101-690.000-626.200	TEAM FEES	31,286	27,000	35,000
101-690.000-626.300	NON-RESIDENT FEE	5,083	5,250	5,000
101-690.000-626.600	DROP-IN PROGRAM FEES	8,097	8,200	8,500
101-690.000-650.200	CONCESSIONS	2,592	2,250	2,350
101-690.000-665.300	MUSIC IN THE PARK	2,500	2,500	5,000
101-690.000-665.800	CRAFT SHOW	1,672	1,850	1,750
101-690.000-668.100	BUILDING RENTAL	46,800	58,000	46,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 690.000 - PARKS & RECREATION				
101-690.000-668.300	EQUIPMENT RENTAL	105	100	50
101-690.000-668.500	SMITH PARK RENTAL	735	750	750
101-690.000-669.100	PARKS RENTAL	5,665	3,500	4,500
101-690.000-675.000	CONTRIBUTIONS & GIFTS	74,489	1,000	3,000
101-690.000-698.100	MISCELLANEOUS	112	200	200
101-690.000-698.200	CASH OVER & SHORT	1	0	0
Totals for dept 690.000 - PARKS & RECREATION		212,450	145,600	145,900
Dept 694.000 - OTHER FINANCING SOURCES				
101-694.000-676.255	TR FROM ADRIAN-TEC LDFA	5,000	5,000	5,000
101-694.000-676.711	TRANSFER FROM PERPETUAL CARE	3,000	3,000	3,000
101-694.000-676.760	TRANSFER FROM SMITH PARK FUND	300	0	0
101-694.000-696.243	TRANSFER FROM BRA	1,500	1,500	1,500
101-694.000-696.250	TRANSFER FROM LDFA	1,500	1,500	1,500
101-694.000-696.440	TR FROM NEW COMM CTR CONSTR	10	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		11,310	11,000	11,000
TOTAL ESTIMATED REVENUES		6,675,719	6,930,715	7,385,450
APPROPRIATIONS				
Dept 101.000 - GENERAL				
101-101.000-703.000	CITY COUNCIL MEMBERS	24,402	34,400	24,800
101-101.000-703.100	ELECTION BOARD & EXPENSE	16,263	33,164	63,750
101-101.000-703.200	BOARD & COMMISSIONS	2,252	2,000	2,000
101-101.000-703.300	SPECIAL ELECTION	11,771	0	0
101-101.000-706.172	CITY MANAGER'S OFFICE	125,377	129,393	153,399
101-101.000-706.204	OVERTIME	0	1,000	1,500
101-101.000-706.218	TREASURERS OFFICE	132,289	135,673	142,454
101-101.000-706.219	CLERKS OFFICE	65,755	69,291	80,213
101-101.000-706.240	ASSESSOR'S OFFICE	97,378	100,961	92,927
101-101.000-706.250	PART-TIME PAYROLL	3,637	0	0
101-101.000-715.000	SOCIAL SECURITY TAXES	34,393	34,618	37,079
101-101.000-716.000	HEALTH/DENTAL INSURANCE	79,278	82,452	112,012
101-101.000-716.200	COBRA (HEALTH INSURANCE)	(438)	0	0
101-101.000-717.000	LIFE INSURANCE	991	21,432	21,045
101-101.000-718.000	EMPLOYEES' RETIREMENT FUND	80,271	82,598	110,248
101-101.000-719.000	WORKERS COMPENSATION	1,031	1,112	1,265
101-101.000-720.000	ST & LT DISABILITY INSURANCE	2,871	3,114	3,347

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 101.000 - GENERAL				
101-101.000-727.000	SUPPLIES - OFFICE	12,051	12,000	12,600
101-101.000-727.200	BANK CHARGES	1,768	1,500	1,800
101-101.000-727.300	POSTAGE	11,273	12,150	12,150
101-101.000-728.100	ADAMS PK/CITY HALL GROUND MTC	5,161	6,000	6,000
101-101.000-729.000	PRINTING	15,811	15,000	16,200
101-101.000-745.000	SPACE HEATING	5,859	5,500	7,000
101-101.000-754.000	COVID 19 SUPPLIES	29	0	0
101-101.000-762.300	CONTRACT-REFUSE-RESIDENTIAL	510,021	527,000	558,820
101-101.000-779.244	OVERHEAD - ECON DEVLPMT	0	(9,359)	(9,827)
101-101.000-779.249	OVERHEAD-DEVELOPMENT SVCS FUN	(16,360)	(14,937)	(15,684)
101-101.000-779.276	OVERHEAD - CEMETERY	0	(13,606)	(14,286)
101-101.000-779.301	OVERHEAD - POLICE	0	(89,445)	(93,917)
101-101.000-779.336	OVERHEAD - FIRE	0	(30,679)	(32,213)
101-101.000-779.440	OVERHEAD - DPW	0	(19,119)	(20,075)
101-101.000-779.590	OVERHEAD - WASTEWATER FUND	(55,830)	(71,840)	(75,432)
101-101.000-779.591	OVERHEAD - WATER FUND	(56,910)	(34,880)	(36,624)
101-101.000-779.661	OVERHEAD - EQUIPMENT MTC FUND	(50,000)	(16,720)	(17,556)
101-101.000-779.691	OVERHEAD - PARKS & REC	0	(33,067)	(34,720)
101-101.000-779.900	OVERHEAD - TCA	(24,040)	(21,262)	(22,325)
101-101.000-802.000	CONTRACTUAL SERVICES	5,382	32,000	25,000
101-101.000-802.500	CONSULTING FEES	8,433	15,000	25,000
101-101.000-807.000	AUDIT	18,305	25,000	26,250
101-101.000-813.000	LENAWEE TOMORROW	15,000	3,750	15,000
101-101.000-813.600	CAR SHOW EXPENSES	1,579	1,000	1,500
101-101.000-815.300	JANITORIAL	15,684	25,000	25,000
101-101.000-817.000	TAX APPEAL EXPENSES	656	5,100	5,000
101-101.000-826.000	LEGAL SERVICES	25,703	28,840	29,500
101-101.000-826.400	REGISTRATION FEES	65	125	150
101-101.000-827.000	WEBPAGE	3,800	3,800	4,500
101-101.000-838.000	IT MAINTENANCE CONTRACT	17,254	17,170	23,100
101-101.000-839.000	SOFTWARE/SUPPORT/UPGRADES	74,269	32,385	30,000
101-101.000-840.000	IT HARDWARE/REPAIRS	16,969	23,000	23,460
101-101.000-845.000	GIS MAINTENANCE FEES	0	1,000	1,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 101.000 - GENERAL				
101-101.000-853.000	TELEPHONE	4,523	4,800	5,000
101-101.000-870.000	AUTO MTCE	4,404	5,400	8,500
101-101.000-910.000	PROPERTY & LIABILITY INSURANC	47,314	166,125	175,000
101-101.000-921.000	UTILITIES	17,526	22,200	22,200
101-101.000-926.000	STREET LIGHTING	99,748	118,450	109,700
101-101.000-931.265	SUPPLIES - MUN BLDGS	3,594	6,305	6,500
101-101.000-936.000	BUSINESS DISTRICT	6,059	15,000	15,000
101-101.000-941.000	LEASED EQUIPMENT	9,769	11,125	11,125
101-101.000-957.000	DUES & SUBSCRIPTIONS	19,188	29,105	29,105
101-101.000-960.100	CONV & EDUC-COUNC & CITY MGR	4,183	5,000	5,000
101-101.000-960.101	CONV & EDUC-ASSESSOR	2,464	2,500	2,750
101-101.000-960.103	CONV & EDUC-CLERK	2,440	3,000	3,000
101-101.000-960.104	CONV & EDUC-TREASURER	1,496	1,500	1,500
101-101.000-962.200	CITY BUILDINGS - IMPROVEMENTS	0	11,500	17,500
101-101.000-964.000	MOBILE HOMES - FEES	3,478	3,200	3,500
101-101.000-964.150	RAISIN TWP TAX REIMBURSEMENT	0	350	350
101-101.000-969.100	AMORTIZATION EXPENSE	(116)	1,200	1,200
101-101.000-977.700	CONTINGENCY	0	56,600	50,000
101-101.000-979.000	PARKING LOT MAINTENANCE	1,710	4,500	4,500
101-101.000-979.010	MISCELLANEOUS	30	0	0
101-101.000-992.300	COMMUNITY CENTER BOND	200,000	200,000	0
101-101.000-996.000	INTEREST EXPENSE	11,761	5,881	0
Totals for dept 101.000 - GENERAL		1,679,024	1,842,355	1,793,840
Dept 276.000 - CEMETERY DEPT				
101-276.000-706.101	PAYROLL	60,495	62,032	65,133
101-276.000-706.222	PAYROLL - SEASONAL	43,656	46,000	46,000
101-276.000-715.000	SOCIAL SECURITY TAXES	7,595	7,515	8,502
101-276.000-716.000	HEALTH/DENTAL INSURANCE	15,721	17,604	20,142
101-276.000-717.000	LIFE INSURANCE	147	208	156
101-276.000-718.000	EMPLOYEES' RETIREMENT FUND	33,713	38,925	44,760
101-276.000-719.000	WORKERS COMPENSATION	1,439	1,356	1,534
101-276.000-720.000	ST & LT DISABILITY INSURANCE	421	450	472
101-276.000-727.000	SUPPLIES - OFFICE	480	1,200	1,224
101-276.000-735.000	TURF MTCE PROGRAM	3,880	7,000	7,100

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 276.000 - CEMETERY DEPT				
101-276.000-745.000	SPACE HEATING	4,095	7,000	6,300
101-276.000-751.000	GASOLINE & OIL	5,781	9,500	9,450
101-276.000-752.000	THAWING DEVICE/PROPANE	1,141	700	800
101-276.000-757.000	SUPPLIES -GENERAL	10,485	17,000	14,000
101-276.000-778.000	SUPPLIES - EQUIPMENT	6,713	16,000	9,800
101-276.000-779.101	OVERHEAD - GENERAL FUND	0	13,606	14,286
101-276.000-779.440	OVERHEAD - DPW	0	1,339	1,406
101-276.000-807.000	AUDIT	170	0	0
101-276.000-839.000	SOFTWARE/SUPPORT/UPGRADES	1,183	1,200	1,300
101-276.000-853.000	TELEPHONE	3,611	3,500	3,570
101-276.000-910.000	PROPERTY & LIABILITY INSURANC	1,800	0	0
101-276.000-921.000	UTILITIES	5,360	4,600	4,700
101-276.000-933.000	MAUSOLEUM REPAIRS	0	0	1,550
101-276.000-943.000	EQUIPMENT RENTAL	0	400	500
101-276.000-957.000	DUES & SUBSCRIPTIONS	0	105	110
101-276.000-959.000	COLUMBARIUM NAMEPLATES	2,214	5,000	5,100
101-276.000-959.100	ENGRAVINGS	8,815	18,000	14,000
101-276.000-960.000	CONVENTION & EDUCATION	385	400	500
101-276.000-962.200	CITY BUILDINGS - IMPROVEMENTS	477	6,000	6,200
101-276.000-966.000	PERPETUAL CARE	432	630	650
101-276.000-972.400	CONCRETE-CEMETERY	11,829	16,000	12,840
101-276.000-977.400	NEW EQUIPMENT PURCHASES	21,143	16,000	20,000
101-276.000-979.010	MISCELLANEOUS	733	2,000	2,100
Totals for dept 276.000 - CEMETERY DEPT		253,914	321,270	324,185
Dept 301.000 - POLICE DEPARTMENT				
101-301.000-705.000	DISPATCHER PAYROLL	53,593	74,547	63,474
101-301.000-705.200	CROSSING GUARDS PAYROLL	6,516	6,000	8,800
101-301.000-706.101	PAYROLL	903,867	953,058	1,072,817
101-301.000-706.204	OVERTIME	69,335	49,500	52,000
101-301.000-708.000	VACATION/SICK PAYOUTS	152	0	0
101-301.000-715.000	SOCIAL SECURITY TAXES	79,642	83,072	86,745
101-301.000-716.000	HEALTH/DENTAL INSURANCE	184,608	223,689	235,956
101-301.000-717.000	LIFE INSURANCE	2,070	3,126	2,322
101-301.000-718.000	EMPLOYEES' RETIREMENT FUND	269,685	300,443	379,082

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 301.000 - POLICE DEPARTMENT				
101-301.000-719.000	WORKERS COMPENSATION	11,602	11,805	12,443
101-301.000-720.000	ST & LT DISABILITY INSURANCE	6,716	7,263	7,706
101-301.000-727.000	SUPPLIES - OFFICE	1,421	3,000	3,000
101-301.000-727.300	POSTAGE	104	400	400
101-301.000-741.000	CLEANING, CLOTHING & LAUNDRY	5,538	8,250	8,500
101-301.000-751.000	GASOLINE & OIL	40,377	39,000	41,000
101-301.000-756.000	KENNEL FEES	0	150	150
101-301.000-757.000	SUPPLIES -GENERAL	1,313	3,000	3,000
101-301.000-776.400	SUPPLIES-REPAIR & MTCE	11,537	15,000	15,000
101-301.000-779.101	OVERHEAD - GENERAL FUND	0	89,445	93,917
101-301.000-779.440	OVERHEAD - DPW	0	8,030	8,432
101-301.000-831.000	SELECTION TESTING & PROMOTION	740	1,200	1,500
101-301.000-853.000	TELEPHONE	4,879	4,000	7,715
101-301.000-910.000	PROPERTY & LIABILITY INSURANC	18,147	0	0
101-301.000-941.000	LEASED EQUIPMENT	23,034	34,000	25,000
101-301.000-957.000	DUES & SUBSCRIPTIONS	0	700	700
101-301.000-960.000	CONVENTION & EDUCATION	1,556	2,000	2,000
101-301.000-963.000	POLICE TRAINING-CITY	5,235	5,000	5,000
101-301.000-963.100	TRAINING ACT 302 (STATE)	2,601	2,950	0
101-301.000-977.400	NEW EQUIPMENT PURCHASES	5,861	4,000	4,000
101-301.000-979.010	MISCELLANEOUS	680	1,000	1,000
101-301.000-994.000	PRINCIPAL PAYMENT	8,134	0	0
Totals for dept 301.000 - POLICE DEPARTMENT		1,718,943	1,933,628	2,141,659
Dept 336.000 - EMERGENCY SVCS DEPARTMENT				
101-336.000-706.010	VOLUNTEER FIRE FIGHTERS	78,376	100,000	100,000
101-336.000-706.101	PAYROLL	6,148	15,000	10,000
101-336.000-706.204	OVERTIME	15,072	18,000	18,360
101-336.000-706.800	DRIVERS/CHIEF	196,292	192,743	219,600
101-336.000-706.803	ASS'T CHIEF, CAPTAIN ETC	3,500	7,000	7,000
101-336.000-715.000	SOCIAL SECURITY TAXES	15,615	25,072	27,154
101-336.000-716.000	HEALTH/DENTAL INSURANCE	53,475	56,140	63,788
101-336.000-717.100	LIFE INSURANCE	441	625	467
101-336.000-718.000	EMPLOYEES' RETIREMENT FUND	79,583	91,077	80,355
101-336.000-719.000	WORKERS COMPENSATION	6,658	7,826	8,332

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 336.000 - EMERGENCY SVCS DEPARTMENT				
101-336.000-720.000	ST & LT DISABILITY INSURANCE	1,299	1,398	1,593
101-336.000-727.000	SUPPLIES - OFFICE	1,401	4,000	4,500
101-336.000-741.000	CLEANING, CLOTHING & LAUNDRY	2,769	4,000	4,200
101-336.000-745.000	SPACE HEATING	6,870	7,800	8,000
101-336.000-751.000	GASOLINE & OIL	6,217	6,725	8,000
101-336.000-757.000	SUPPLIES -GENERAL	1,887	6,500	6,500
101-336.000-776.000	SUPPLIES -BUILDING	59	2,500	2,500
101-336.000-776.500	APPARATUS REPAIR & MTCE	20,031	13,000	15,000
101-336.000-778.100	SUPPLIES-EQUIP (FIRE)	6,103	6,500	6,500
101-336.000-778.200	SUPPLIES-EQUIP (EMS)	2,608	4,500	5,500
101-336.000-779.101	OVERHEAD - GENERAL FUND	0	30,679	32,213
101-336.000-779.440	OVERHEAD - DPW	0	8,922	9,369
101-336.000-835.000	IMMUNIZATION SCREENING	2,506	4,000	4,000
101-336.000-853.000	TELEPHONE	4,456	4,000	4,000
101-336.000-910.000	PROPERTY & LIABILITY INSURANC	10,098	0	0
101-336.000-921.000	UTILITIES	15,966	16,000	16,750
101-336.000-925.000	ANNUAL TESTING/CERTIFICATION	15,841	18,000	20,000
101-336.000-931.000	BUILDING MAINTENANCE	1,961	5,500	5,500
101-336.000-956.000	FIRE PREVENTION & EDUCATION	813	750	750
101-336.000-957.000	DUES & SUBSCRIPTIONS	5,843	8,000	8,000
101-336.000-960.000	CONVENTION & EDUCATION	272	500	1,500
101-336.000-963.400	FIRE FIGHTER TRAINING	4,609	6,500	8,500
101-336.000-977.400	NEW EQUIPMENT PURCHASES	14,316	13,000	15,000
101-336.000-979.010	MISCELLANEOUS	0	1,000	1,000
101-336.000-994.000	PRINCIPAL PAYMENT	53,125	54,613	56,142
101-336.000-996.000	INTEREST EXPENSE	7,866	6,379	4,850
Totals for dept 336.000 - EMERGENCY SVCS DEPARTMENT		642,076	748,249	784,923
Dept 440.000 - PUBLIC WORKS				
101-440.000-706.101	PAYROLL	428,324	459,553	482,954
101-440.000-706.204	OVERTIME	12,522	12,500	12,500
101-440.000-706.222	PAYROLL - SEASONAL	9,832	25,000	10,500
101-440.000-708.000	VACATION/SICK PAYOUTS	3,790	3,131	22,000
101-440.000-715.000	SOCIAL SECURITY TAXES	33,327	38,025	38,705
101-440.000-716.000	HEALTH/DENTAL INSURANCE	103,401	105,151	137,700

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 440.000 - PUBLIC WORKS				
101-440.000-717.000	LIFE INSURANCE	1,127	1,663	1,247
101-440.000-718.000	EMPLOYEES' RETIREMENT FUND	132,968	147,431	182,698
101-440.000-719.000	WORKERS COMPENSATION	11,091	14,812	12,000
101-440.000-720.000	ST & LT DISABILITY INSURANCE	3,013	3,333	3,503
101-440.000-727.000	SUPPLIES - OFFICE	1,250	1,750	1,785
101-440.000-741.000	CLEANING, CLOTHING & LAUNDRY	3,503	3,600	3,672
101-440.000-746.000	SALT	(884)	9,180	9,364
101-440.000-757.000	SUPPLIES -GENERAL	3,735	4,080	4,162
101-440.000-776.000	SUPPLIES -BUILDING	2,586	2,000	2,040
101-440.000-779.101	OVERHEAD - GENERAL FUND	0	19,119	20,075
101-440.000-779.244	OVERHEAD - ECON DEVLPMT	0	(893)	(938)
101-440.000-779.249	OVERHEAD-DEVELOPMENT SVCS FUND	0	(2,677)	(2,811)
101-440.000-779.276	OVERHEAD - CEMETERY	0	(1,339)	(1,406)
101-440.000-779.301	OVERHEAD - POLICE	0	(8,030)	(8,432)
101-440.000-779.336	OVERHEAD - FIRE	0	(8,922)	(9,369)
101-440.000-779.590	OVERHEAD - WASTEWATER FUND	0	(2,231)	(2,343)
101-440.000-779.591	OVERHEAD - WATER FUND	0	(1,785)	(1,874)
101-440.000-779.661	OVERHEAD - EQUIPMENT MTC FUND	0	(447)	(469)
101-440.000-779.691	OVERHEAD - PARKS & REC	0	(5,354)	(5,622)
101-440.000-779.900	OVERHEAD - TCA	0	(5,354)	(5,622)
101-440.000-807.000	AUDIT	1,667	0	0
101-440.000-845.000	GIS MAINTENANCE FEES	0	290	296
101-440.000-853.000	TELEPHONE	4,266	3,650	3,723
101-440.000-921.000	UTILITIES	0	580	0
101-440.000-960.200	SAFETY & EDUCATION	1,471	3,500	3,570
101-440.000-964.202	REIMBURSEMENT-MAJOR ST	(269,876)	(245,150)	(375,440)
101-440.000-964.203	REIMBURSEMENT-LOCAL ST	(306,187)	(285,910)	(260,500)
101-440.000-964.661	REIMBURSEMENT-EQ MTC FUND	(74,746)	(68,500)	(80,000)
101-440.000-979.010	MISCELLANEOUS	42	1,500	1,530
Totals for dept 440.000 - PUBLIC WORKS		106,222	223,256	199,198
Dept 691.000 - PARKS AND RECREATION				
101-691.000-704.100	FULL-TIME EMPLOYEES	60,603	99,316	103,200
101-691.000-704.102	GROUNDS MTC EMPLOYEES	12,853	18,500	18,500
101-691.000-704.103	BUILDING MTC EMPLOYEES	15,795	20,000	18,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 691.000 - PARKS AND RECREATION				
101-691.000-704.104	PROGRAM EMPLOYEES	27,454	42,630	45,000
101-691.000-706.204	OVERTIME	172	1,500	1,500
101-691.000-706.250	PART-TIME PAYROLL	48,753	52,000	50,000
101-691.000-706.750	INSTRUCTOR FEES	7,378	8,250	7,500
101-691.000-708.000	VACATION/SICK PAYOUTS	198	0	0
101-691.000-715.000	SOCIAL SECURITY TAXES	12,343	17,963	17,993
101-691.000-716.000	HEALTH/DENTAL INSURANCE	7,197	19,078	15,060
101-691.000-717.000	LIFE INSURANCE	147	417	312
101-691.000-718.000	EMPLOYEES' RETIREMENT FUND	6,508	8,988	14,737
101-691.000-719.000	WORKERS COMPENSATION	2,093	2,912	2,916
101-691.000-720.000	ST & LT DISABILITY INSURANCE	420	720	748
101-691.000-725.000	UNEMPLOYMENT	(241)	0	0
101-691.000-726.000	SUPPLIES - RECREATION	26,348	26,000	26,000
101-691.000-727.000	SUPPLIES - OFFICE	3,980	4,500	4,000
101-691.000-729.211	MARKETING	4,379	4,000	5,000
101-691.000-734.100	LAWN MTCE - GAS & OIL	176	300	0
101-691.000-734.200	LAWN MTCE - REPAIR & MTCE	28	750	0
101-691.000-735.000	TURF MTCE PROGRAM	2,294	3,500	3,850
101-691.000-750.000	SUPPLIES - CONCESSIONS	1,395	1,250	1,375
101-691.000-751.000	GASOLINE & OIL	2,279	1,850	2,200
101-691.000-755.000	PROGRAM FEES	2,842	2,600	2,750
101-691.000-776.100	SUPPLIES - GENERAL	41,405	41,050	42,000
101-691.000-776.300	MUSIC IN THE PARK	2,270	2,500	5,000
101-691.000-779.101	OVERHEAD - GENERAL FUND	0	33,067	34,720
101-691.000-779.440	OVERHEAD - DPW	0	5,354	5,622
101-691.000-801.000	PROFESSIONAL SVCS	0	2,370	0
101-691.000-807.000	AUDIT	1,500	0	0
101-691.000-853.000	TELEPHONE	4,403	4,350	4,400
101-691.000-910.000	PROPERTY & LIABILITY INSURANC	8,647	0	0
101-691.000-921.000	UTILITIES	87,653	68,000	78,000
101-691.000-926.100	PARKING LOT LIGHTING	4,467	5,000	5,000
101-691.000-931.000	BUILDING MAINTENANCE	11,424	10,000	10,000
101-691.000-931.267	MAINTENANCE - GROUNDS	10,624	10,000	12,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 691.000 - PARKS AND RECREATION				
101-691.000-935.000	TENNIS COURT/IN-LINE SKATING	2,900	0	0
101-691.000-957.000	DUES & SUBSCRIPTIONS	830	975	1,000
101-691.000-960.000	CONVENTION & EDUCATION	437	800	1,000
101-691.000-974.000	PARK DEVELOPMENT PROJECTS	0	21,150	20,000
101-691.000-974.200	PARK IMPROVEMENTS	193,359	41,512	8,500
101-691.000-977.400	NEW EQUIPMENT PURCHASES	535	0	0
101-691.000-979.010	MISCELLANEOUS	677	625	650
Totals for dept 691.000 - PARKS AND RECREATION		616,525	583,777	569,033
Dept 965.000 - OTHER FINANCING SOURCES				
101-965.000-965.202	TRANSFER TO MAJOR STREET	20,000	0	100,000
101-965.000-965.203	TRANSFER TO LOCAL STREET	0	200,000	200,000
101-965.000-965.205	TRANSFER TO ECON DEVPMT FUND	220,000	220,000	253,000
101-965.000-965.242	TRANS TO MUN PURCHASE FUND	5,000	5,000	5,100
101-965.000-965.243	TRANSFER TO TEC BROWNFIELD AU	5,000	5,000	5,100
101-965.000-965.249	TRANSFER TO DEVELOPMENT SVCS	75,000	75,000	75,000
101-965.000-965.270	TRANSFER TO MOVIES IN THE PARK	823	0	1,500
101-965.000-965.271	TRANSFER TO MARKET ON EVANS ST	1,500	1,500	1,500
101-965.000-965.350	TR TO LTGO BABS,SERIES 2010 D	10,249	0	0
101-965.000-965.365	TRANS TO 2020 UNLIMITED GOB FUND	2,125	0	0
101-965.000-965.375	TRANSFER TO CIP BOND FUND	146,138	312,900	316,500
101-965.000-965.380	TR TO 2005 MTF DEBT RETIR FUN	42,313	0	0
101-965.000-965.420	TRANSFER TO CAPITAL IMPR FUND	270,000	290,000	750,000
101-965.000-965.661	TRANSFER TO EQUIPMENT MTC FUN	135,000	35,000	135,000
101-965.000-965.745	TRANSFER TO MEMORIAL DAY PARADE FU	500	0	1,000
101-965.000-965.881	TRANSFER TO SPECIAL ASSESSMEN	12,500	12,500	27,500
101-965.000-965.900	TRANFER TO CIVIC AUDITORIUM	140,000	144,200	147,000
Totals for dept 965.000 - OTHER FINANCING SOURCES		1,086,148	1,301,100	2,018,200
TOTAL APPROPRIATIONS		6,102,852	6,953,635	7,831,038
NET OF REVENUES/APPROPRIATIONS - FUND 101		572,867	(22,920)	(445,588)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
202-000.000-546.000	TRUNKLINE MTCE (M-50)	15,374	26,759	29,661
202-000.000-546.100	BUILD MICHIGAN PROGRAM	14,500	14,500	14,500
202-000.000-574.000	GAS & WEIGHT TAX	817,162	846,863	866,319
202-000.000-664.000	INTEREST INCOME	521	400	3,500
202-000.000-698.300	EXPENSE REIMBURSEMENTS	32,106	0	0
Totals for dept 000.000 - GENERAL		879,663	888,522	913,980
Dept 694.000 - OTHER FINANCING SOURCES				
202-694.000-696.101	TRANSFER FROM GENERAL FUND	20,000	0	100,000
202-694.000-696.250	TRANSFER FROM LDFA	25,000	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		45,000	0	100,000
TOTAL ESTIMATED REVENUES		924,663	888,522	1,013,980
APPROPRIATIONS				
Dept 451.000 - CAPITAL PREVENTATIVE MTC				
202-451.000-706.100	DPW ALLOCATED EXPENSES	0	1,000	0
202-451.000-785.000	BRIDGE REPAIR	0	0	350,000
202-451.000-818.150	CURB & GUTTER-ACT 48	4,988	7,500	7,500
202-451.000-818.200	BITUMINOUS PAVING	249,605	240,777	200,000
202-451.000-924.000	STORM SEWER	1,961	2,500	3,200
Totals for dept 451.000 - CAPITAL PREVENTATIVE MTC		256,554	251,777	560,700
Dept 463.000 - ROUTINE MTCE				
202-463.000-706.100	DPW ALLOCATED EXPENSES	200,329	186,450	308,800
202-463.000-782.000	SUPPLIES	28,486	45,000	30,000
202-463.000-943.000	EQUIPMENT RENTAL	148,266	136,000	230,000
Totals for dept 463.000 - ROUTINE MTCE		377,081	367,450	568,800
Dept 473.000 - ROUTINE MTCE - BRIDGES				
202-473.000-821.000	ENGINEERING-SAFETY INSPECTION	13,569	10,500	58,800
Totals for dept 473.000 - ROUTINE MTCE - BRIDGES		13,569	10,500	58,800
Dept 474.000 - TRAFFIC SERVICES				
202-474.000-782.000	SUPPLIES	306	2,000	2,500
202-474.000-782.500	SIGNS & SIGNAL-LEN CO ROAD CO	462	1,200	1,200
202-474.000-818.000	CONTRACTS	7,969	8,500	8,500
202-474.000-818.500	LICENSING	0	400	0
Totals for dept 474.000 - TRAFFIC SERVICES		8,737	12,100	12,200
Dept 478.000 - WINTER MTC (SNOW & ICE)				
202-478.000-706.100	DPW ALLOCATED EXPENSES	10,540	2,700	10,540
202-478.000-782.000	SUPPLIES	20,071	20,000	20,400
202-478.000-943.000	EQUIPMENT RENTAL	13,411	12,000	12,240
202-478.000-975.105	RESERVE - BUILDINGS	21,159	53,955	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 478.000 - WINTER MTC (SNOW & ICE)				
Totals for dept 478.000 - WINTER MTC (SNOW & ICE)		65,181	88,655	43,180
Dept 482.000 - ADMINISTRATION				
202-482.000-706.100 DPW ALLOCATED EXPENSES		55,543	55,000	56,100
Totals for dept 482.000 - ADMINISTRATION		55,543	55,000	56,100
Dept 486.000 - TRUNKLINE				
202-486.000-782.486 SURFACE MTCE-TRUNKLINE		0	5,000	0
202-486.000-782.488 SWEEPING & FLUSHING-TRUNKLINE		3,815	6,200	4,000
202-486.000-782.493 GRASS & WEED CONTROL-TRUNKLIN		2,740	4,700	3,000
202-486.000-782.497 SNOW & ICE CONTROL-TRUNKLINE		6,849	6,500	7,000
202-486.000-782.498 OTHER WINTER MAINTENANCE		436	500	0
Totals for dept 486.000 - TRUNKLINE		13,840	22,900	14,000
Dept 965.000 - OTHER FINANCING SOURCES				
202-965.000-966.203 TRANSFER TO LOCAL ST (ACT 51)		250,000	0	0
Totals for dept 965.000 - OTHER FINANCING SOURCES		250,000	0	0
TOTAL APPROPRIATIONS		1,040,505	808,382	1,313,780
NET OF REVENUES/APPROPRIATIONS - FUND 202		(115,842)	80,140	(299,800)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
203-000.000-546.100	BUILD MICHIGAN PROGRAM	5,267	5,803	5,919
203-000.000-574.000	GAS & WEIGHT TAX	296,844	307,763	314,547
203-000.000-664.000	INTEREST INCOME	118	100	0
Totals for dept 000.000 - GENERAL		302,229	313,666	320,466
Dept 694.000 - OTHER FINANCING SOURCES				
203-694.000-696.101	TRANSFER FROM GENERAL FUND	0	200,000	200,000
203-694.000-696.202	TRANSFER FROM MAJOR ST	250,000	0	0
203-694.000-696.220	TRANSFER FROM PUBLIC ACT 48	25,000	25,000	35,000
203-694.000-696.465	TRANS FROM 2020 UNLIMITED GOB CONS	250,000	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		525,000	225,000	235,000
TOTAL ESTIMATED REVENUES		827,229	538,666	555,466
APPROPRIATIONS				
Dept 451.000 - CAPITAL PREVENTATIVE MTC				
203-451.000-782.000	SUPPLIES	2,694	6,000	3,000
203-451.000-818.150	CURB & GUTTER-ACT 48	7,500	8,500	8,500
203-451.000-818.200	BITUMINOUS PAVING	324,105	0	121,410
203-451.000-924.000	STORM SEWER	1,961	2,500	3,200
Totals for dept 451.000 - CAPITAL PREVENTATIVE MTC		336,260	17,000	136,110
Dept 463.000 - ROUTINE MTCE				
203-463.000-706.100	DPW ALLOCATED EXPENSES	276,978	266,950	241,000
203-463.000-782.000	SUPPLIES	19,694	30,000	30,600
203-463.000-943.000	EQUIPMENT RENTAL	236,514	262,400	221,700
Totals for dept 463.000 - ROUTINE MTCE		533,186	559,350	493,300
Dept 478.000 - WINTER MTC (SNOW & ICE)				
203-478.000-706.100	DPW ALLOCATED EXPENSES	11,984	4,200	4,500
203-478.000-782.000	SUPPLIES	11,327	14,000	14,280
203-478.000-943.000	EQUIPMENT RENTAL	13,975	0	7,180
203-478.000-975.105	RESERVE - BUILDINGS	0	53,955	0
Totals for dept 478.000 - WINTER MTC (SNOW & ICE)		37,286	72,155	25,960
Dept 482.000 - ADMINISTRATION				
203-482.000-706.100	DPW ALLOCATED EXPENSES	17,225	14,760	15,000
Totals for dept 482.000 - ADMINISTRATION		17,225	14,760	15,000
TOTAL APPROPRIATIONS		923,957	663,265	670,370
NET OF REVENUES/APPROPRIATIONS - FUND 203		(96,728)	(124,599)	(114,904)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
220-000.000-664.000	INTEREST INCOME	42	0	0
220-000.000-676.004	PA 48-RIGHT OF WAYS	36,937	31,350	37,000
Totals for dept 000.000 - GENERAL		<u>36,979</u>	<u>31,350</u>	<u>37,000</u>
TOTAL ESTIMATED REVENUES		<u>36,979</u>	<u>31,350</u>	<u>37,000</u>
APPROPRIATIONS				
Dept 965.000 - OTHER FINANCING SOURCES				
220-965.000-965.203	TRANSFER TO LOCAL STREET	25,000	25,000	35,000
Totals for dept 965.000 - OTHER FINANCING SOURCES		<u>25,000</u>	<u>25,000</u>	<u>35,000</u>
TOTAL APPROPRIATIONS		<u>25,000</u>	<u>25,000</u>	<u>35,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 220		<u>11,979</u>	<u>6,350</u>	<u>2,000</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
242-000.000-664.000	INTEREST INCOME	32	0	0
242-000.000-668.150	FARMING REVENUE	12,242	12,950	13,875
Totals for dept 000.000 - GENERAL		<u>12,274</u>	<u>12,950</u>	<u>13,875</u>
Dept 694.000 - OTHER FINANCING SOURCES				
242-694.000-676.101	TRANSFER FROM GENERAL FUND	5,000	5,000	5,100
Totals for dept 694.000 - OTHER FINANCING SOURCES		<u>5,000</u>	<u>5,000</u>	<u>5,100</u>
TOTAL ESTIMATED REVENUES		<u>17,274</u>	<u>17,950</u>	<u>18,975</u>
APPROPRIATIONS				
Dept 405.000 - ECONOMIC DEVELOPMENT				
242-405.000-729.211	MARKETING	5,796	7,500	7,500
242-405.000-931.267	MAINTENANCE - GROUNDS	300	500	500
Totals for dept 405.000 - ECONOMIC DEVELOPMENT		<u>6,096</u>	<u>8,000</u>	<u>8,000</u>
Dept 965.000 - OTHER FINANCING SOURCES				
242-965.000-965.740	TR TO PURE TEC CAMPAIGN FUND	5,000	5,000	5,000
Totals for dept 965.000 - OTHER FINANCING SOURCES		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL APPROPRIATIONS		<u>11,096</u>	<u>13,000</u>	<u>13,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 242		<u>6,178</u>	<u>4,950</u>	<u>5,975</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
243-000.000-401.400	TIF COLLECTION - TIM HORTONS	8,108	8,100	5,318
243-000.000-401.500	TIF COLLECTION	1,762	1,800	1,850
243-000.000-500.100	MDEQ GRANT	17,353	27,000	5,000
243-000.000-664.000	INTEREST INCOME	488	300	0
Totals for dept 000.000 - GENERAL		27,711	37,200	12,168
Dept 694.000 - OTHER FINANCING SOURCES				
243-694.000-696.101	TRANSFER FROM GENERAL FUND	5,000	5,000	5,100
Totals for dept 694.000 - OTHER FINANCING SOURCES		5,000	5,000	5,100
TOTAL ESTIMATED REVENUES		32,711	42,200	17,268
APPROPRIATIONS				
Dept 201.000 - DEBT SERVICE				
243-201.000-994.000	PRINCIPAL PAYMENT	0	0	59,299
Totals for dept 201.000 - DEBT SERVICE		0	0	59,299
Dept 482.000 - ADMINISTRATION				
243-482.000-801.200	PROFESSIONAL SERVICES-GRANT	7,495	27,000	6,500
243-482.000-801.250	PROFESSIONAL SERVICES-LOAN	1,560	5,000	0
243-482.000-801.400	T.I.F. PAYMENTS - TIM HORTONS	6,602	6,600	3,812
243-482.000-801.450	B.R.A. SET PAYMENT TO STATE	95	180	200
Totals for dept 482.000 - ADMINISTRATION		15,752	38,780	10,512
Dept 965.000 - OTHER FINANCING SOURCES				
243-965.000-965.101	TRANSFER TO GENERAL FUND	1,500	1,500	1,500
Totals for dept 965.000 - OTHER FINANCING SOURCES		1,500	1,500	1,500
TOTAL APPROPRIATIONS		17,252	40,280	71,311
NET OF REVENUES/APPROPRIATIONS - FUND 243		15,459	1,920	(54,043)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
244-000.000-664.000	INTEREST INCOME	19	0	0
244-000.000-698.600	CBA REIMBURSEMENTS	11,887	10,000	18,000
Totals for dept 000.000 -		<u>11,906</u>	<u>10,000</u>	<u>18,000</u>
Dept 694.000 - OTHER FINANCING SOURCES				
244-694.000-676.105	TRANSFER FROM GENERAL FUND	220,000	220,000	253,000
244-694.000-676.106	TRANSFER FROM DDA FUND	15,000	15,000	15,000
244-694.000-676.230	TRANSFER FROM MDEQ PROJ FUND	2,732	0	0
244-694.000-676.271	TRANSFER FROM MARKET ON EVANS ST	0	4,500	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		<u>237,732</u>	<u>239,500</u>	<u>268,000</u>
TOTAL ESTIMATED REVENUES		<u>249,638</u>	<u>249,500</u>	<u>286,000</u>
APPROPRIATIONS				
Dept 405.000 - ECONOMIC DEVELOPMENT				
244-405.000-705.500	MARKETING PAYROLL	50,746	51,418	60,716
244-405.000-706.101	PAYROLL	84,947	87,153	76,875
244-405.000-706.110	CLERICAL ASSISTANCE	16,552	17,122	24,076
244-405.000-706.222	PAYROLL - SEASONAL	763	3,500	3,500
244-405.000-715.000	SOCIAL SECURITY TAXES	12,320	12,178	12,874
244-405.000-716.000	HEALTH/DENTAL INSURANCE	24,054	25,514	37,185
244-405.000-717.000	LIFE INSURANCE	331	486	390
244-405.000-718.000	EMPLOYEES' RETIREMENT FUND	16,089	14,090	23,532
244-405.000-719.000	WORKERS COMPENSATION	289	287	303
244-405.000-720.000	ST & LT DISABILITY INSURANCE	1,051	1,129	1,195
244-405.000-727.000	SUPPLIES - OFFICE	127	1,000	1,000
244-405.000-729.205	CBA-MARKETING/REIMBURSEMENT	11,493	10,000	18,000
244-405.000-779.101	OVERHEAD - GENERAL FUND	0	9,359	9,827
244-405.000-779.440	OVERHEAD - DPW	0	893	938
244-405.000-839.000	SOFTWARE/SUPPORT/UPGRADES	459	600	1,020
244-405.000-840.000	IT HARDWARE/REPAIRS	0	2,520	2,570
244-405.000-853.000	TELEPHONE	4,924	5,000	5,100
244-405.000-957.000	DUES & SUBSCRIPTIONS	424	500	500
244-405.000-960.000	CONVENTION & EDUCATION	1,150	3,500	1,150
244-405.000-979.010	MISCELLANEOUS	917	1,000	1,500
Totals for dept 405.000 - ECONOMIC DEVELOPMENT		<u>226,636</u>	<u>247,249</u>	<u>282,251</u>
TOTAL APPROPRIATIONS		<u>226,636</u>	<u>247,249</u>	<u>282,251</u>
NET OF REVENUES/APPROPRIATIONS - FUND 244		<u>23,002</u>	<u>2,251</u>	<u>3,749</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
248-000.000-539.000	GRANTS-STATE	1,000	3,200	3,000
248-000.000-540.000	GRANT FOUNDATION	15,000	12,500	15,000
248-000.000-595.300	SPONSORSHIPS	0	2,700	0
248-000.000-664.000	INTEREST INCOME	10	0	0
Totals for dept 000.000 - GENERAL		<u>16,010</u>	<u>18,400</u>	<u>18,000</u>
Dept 694.000 - OTHER FINANCING SOURCES				
248-694.000-676.935	TRANSFER FROM DDA	5,000	5,000	5,000
Totals for dept 694.000 - OTHER FINANCING SOURCES		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL ESTIMATED REVENUES		<u>21,010</u>	<u>23,400</u>	<u>23,000</u>
APPROPRIATIONS				
Dept 484.000 - RECORD KEEPING				
248-484.000-802.000	CONTRACTUAL SERVICES	15,112	18,000	22,500
248-484.000-979.010	MISCELLANEOUS	69	0	500
Totals for dept 484.000 - RECORD KEEPING		<u>15,181</u>	<u>18,000</u>	<u>23,000</u>
TOTAL APPROPRIATIONS		<u>15,181</u>	<u>18,000</u>	<u>23,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 248		<u>5,829</u>	<u>5,400</u>	<u>0</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
249-000.000-476.000	BUILDING DEPT PERMITS	198,267	175,000	178,500
249-000.000-612.000	ZONING BD OF APPEAL FEES	325	975	650
249-000.000-613.000	PLANNING COMMISSION FEES	0	7,500	7,650
249-000.000-632.200	INSPECT FEES-VILL OF CLINTON	24,145	16,000	27,800
249-000.000-632.300	CONTRACT-MOWING FEES	2,160	3,600	2,800
249-000.000-664.000	INTEREST INCOME	192	0	0
249-000.000-698.300	EXPENSE REIMBURSEMENTS	25,439	15,000	15,300
Totals for dept 000.000 - GENERAL		250,528	218,075	232,700
Dept 694.000 - OTHER FINANCING SOURCES				
249-694.000-696.101	TRANSFER FROM GENERAL FUND	75,000	75,000	75,000
Totals for dept 694.000 - OTHER FINANCING SOURCES		75,000	75,000	75,000
TOTAL ESTIMATED REVENUES		325,528	293,075	307,700
APPROPRIATIONS				
Dept 420.000 - DEVELOPMENT SERVICES				
249-420.000-703.200	BOARD & COMMISSIONS	100	500	0
249-420.000-705.600	ELECTRICAL INSPECTION PAYROLL	20,702	24,000	24,000
249-420.000-705.700	MECHANICAL INSPECTION PAYROLL	53,427	35,000	30,000
249-420.000-705.800	PLUMBING INSPECTION PAYROLL	11,854	11,000	13,500
249-420.000-706.101	PAYROLL	77,915	81,620	74,970
249-420.000-706.250	PART-TIME PAYROLL	52,494	54,370	64,349
249-420.000-708.000	VACATION/SICK PAYOUTS	0	7,700	0
249-420.000-715.000	SOCIAL SECURITY TAXES	16,177	15,758	16,330
249-420.000-716.000	HEALTH/DENTAL INSURANCE	22,063	22,974	28,741
249-420.000-717.000	LIFE INSURANCE	257	381	312
249-420.000-718.000	EMPLOYEES' RETIREMENT FUND	47,649	43,100	17,225
249-420.000-719.000	WORKERS COMPENSATION	619	781	451
249-420.000-720.000	ST & LT DISABILITY INSURANCE	770	858	876
249-420.000-727.000	SUPPLIES - OFFICE	2,139	2,500	3,750
249-420.000-727.300	POSTAGE	793	750	800
249-420.000-729.000	PRINTING	1,028	2,000	1,500
249-420.000-762.500	CONTRACT-MOWING SERVICES	1,520	2,000	2,000
249-420.000-779.101	OVERHEAD - GENERAL FUND	16,360	14,937	15,684
249-420.000-779.440	OVERHEAD - DPW	0	2,677	2,811
249-420.000-779.590	OVERHEAD - WASTEWATER FUND	(18,544)	(21,367)	(22,435)
249-420.000-779.591	OVERHEAD - WATER FUND	(18,270)	(21,367)	(22,435)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 420.000 - DEVELOPMENT SERVICES				
249-420.000-807.000	AUDIT	2,187	0	0
249-420.000-815.500	CONTRACT-PLANNING SERVICES	19,073	18,000	15,300
249-420.000-815.550	CONTRACT-ENGINEERING SERVICES	5,293	14,000	14,000
249-420.000-838.000	IT MAINTENANCE CONTRACT	6,991	3,000	3,060
249-420.000-840.000	IT HARDWARE/REPAIRS	0	1,260	0
249-420.000-845.000	GIS MAINTENANCE FEES	0	300	0
249-420.000-853.000	TELEPHONE	3,691	3,600	3,672
249-420.000-870.000	AUTO MICE	417	500	500
249-420.000-910.000	PROPERTY & LIABILITY INSURANC	4,373	0	0
249-420.000-931.265	SUPPLIES - MUN BLDGS	189	200	200
249-420.000-957.000	DUES & SUBSCRIPTIONS	930	1,000	1,020
249-420.000-960.000	CONVENTION & EDUCATION	1,057	5,500	3,500
249-420.000-960.105	CONV & EDUC-BOARDS/COMMISSION	0	500	1,000
249-420.000-979.010	MISCELLANEOUS	0	500	500
Totals for dept 420.000 - DEVELOPMENT SERVICES		333,254	328,532	295,181
TOTAL APPROPRIATIONS		333,254	328,532	295,181
NET OF REVENUES/APPROPRIATIONS - FUND 249		(7,726)	(35,457)	12,519

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
250-000.000-664.000	INTEREST INCOME	30	0	0
Totals for dept 000.000 - GENERAL		<u>30</u>	<u>0</u>	<u>0</u>
TOTAL ESTIMATED REVENUES		<u>30</u>	<u>0</u>	<u>0</u>
APPROPRIATIONS				
Dept 965.000 - OTHER FINANCING SOURCES				
250-965.000-965.101	TRANSFER TO GENERAL FUND	1,500	1,500	0
250-965.000-965.202	TRANSFER TO MAJOR STREET	25,000	0	0
Totals for dept 965.000 - OTHER FINANCING SOURCES		<u>26,500</u>	<u>1,500</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>26,500</u>	<u>1,500</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - FUND 250		<u>(26,470)</u>	<u>(1,500)</u>	<u>0</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 210.000 - ADRIAN CAPTURE				
255-210.000-401.500	TIF COLLECTION	94,517	94,790	101,920
255-210.000-401.700	SCHOOL TIF COLLECTION	94,443	59,040	100,370
255-210.000-664.000	INTEREST INCOME	274	300	306
Totals for dept 210.000 - ADRIAN CAPTURE		189,234	154,130	202,596
TOTAL ESTIMATED REVENUES		189,234	154,130	202,596
APPROPRIATIONS				
Dept 210.000 - ADRIAN CAPTURE				
255-210.000-729.211	MARKETING	0	5,000	5,100
255-210.000-729.215	BUSINESS SUPPORT	15,671	50,000	51,000
255-210.000-801.000	PROFESSIONAL SVCS	0	2,500	2,550
255-210.000-826.100	ADMINISTRATIVE/LEGAL EXPENSES	0	2,500	2,550
255-210.000-971.700	PUBLIC INFRASTRUCTURE PROJECTS	0	75,000	76,500
255-210.000-979.010	MISCELLANEOUS	1,581	1,500	1,530
Totals for dept 210.000 - ADRIAN CAPTURE		17,252	136,500	139,230
Dept 212.000 - TECUMSEH CAPTURE				
255-212.000-971.700	PUBLIC INFRASTRUCTURE PROJECTS	31,300	0	25,000
Totals for dept 212.000 - TECUMSEH CAPTURE		31,300	0	25,000
Dept 715.000 - SITE READINESS GRANT				
255-715.000-729.211	MARKETING	20,000	0	0
255-715.000-802.500	CONSULTING FEES	5,250	5,000	5,100
Totals for dept 715.000 - SITE READINESS GRANT		25,250	5,000	5,100
Dept 965.000 - OTHER FINANCING SOURCES				
255-965.000-965.101	TRANSFER TO GENERAL FUND	5,000	5,000	5,000
Totals for dept 965.000 - OTHER FINANCING SOURCES		5,000	5,000	5,000
TOTAL APPROPRIATIONS		78,802	146,500	174,330
NET OF REVENUES/APPROPRIATIONS - FUND 255		110,432	7,630	28,266

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
270-000.000-650.200	CONCESSIONS	50	500	200
270-000.000-675.000	CONTRIBUTIONS & GIFTS	465	1,000	1,000
Totals for dept 000.000 - GENERAL		515	1,500	1,200
Dept 694.000 - OTHER FINANCING SOURCES				
270-694.000-696.101	TRANSFER FROM GENERAL FUND	823	0	1,500
Totals for dept 694.000 - OTHER FINANCING SOURCES		823	0	1,500
TOTAL ESTIMATED REVENUES		1,338	1,500	2,700
APPROPRIATIONS				
Dept 722.000 - CULTURAL/LEISURE				
270-722.000-729.211	MARKETING	20	0	0
270-722.000-750.000	SUPPLIES - CONCESSIONS	108	250	100
270-722.000-818.500	LICENSING FEES	1,425	1,000	1,100
270-722.000-933.265	EQUIPMENT PURCHASES	0	0	1,500
270-722.000-979.010	MISCELLANEOUS	16	0	0
Totals for dept 722.000 - CULTURAL/LEISURE		1,569	1,250	2,700
TOTAL APPROPRIATIONS		1,569	1,250	2,700
NET OF REVENUES/APPROPRIATIONS - FUND 270		(231)	250	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
271-000.000-502.000	FEDERAL GRANT	29,466	31,500	0
271-000.000-664.000	INTEREST INCOME	9	0	0
Totals for dept 000.000 - GENERAL		29,475	31,500	0
Dept 694.000 - OTHER FINANCING SOURCES				
271-694.000-696.101	TRANSFER FROM GENERAL FUND	1,500	1,500	1,500
Totals for dept 694.000 - OTHER FINANCING SOURCES		1,500	1,500	1,500
TOTAL ESTIMATED REVENUES		30,975	33,000	1,500
APPROPRIATIONS				
Dept 482.000 - ADMINISTRATION				
271-482.000-801.000	PROFESSIONAL SVCS	15,689	25,000	0
271-482.000-921.000	UTILITIES	0	1,400	1,000
271-482.000-931.265	SUPPLIES - MUN BLDGS	340	0	0
271-482.000-962.200	CITY BUILDINGS - IMPROVEMENTS	0	0	500
271-482.000-979.010	MISCELLANEOUS	0	600	0
Totals for dept 482.000 - ADMINISTRATION		16,029	27,000	1,500
Dept 965.000 - OTHER FINANCING SOURCES				
271-965.000-965.205	TRANSFER TO ECON DEVPMT FUND	0	4,500	0
Totals for dept 965.000 - OTHER FINANCING SOURCES		0	4,500	0
TOTAL APPROPRIATIONS		16,029	31,500	1,500
NET OF REVENUES/APPROPRIATIONS - FUND 271		14,946	1,500	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
272-000.000-664.000	INTEREST INCOME	60	0	0
272-000.000-675.000	CONTRIBUTIONS & GIFTS	1,020	0	0
272-000.000-679.000	CROWDFUNDING	78,850	0	0
Totals for dept 000.000 - GENERAL		79,930	0	0
Dept 694.000 - OTHER FINANCING SOURCES				
272-694.000-676.430	TR FROM NON MOTORIZED TRAIL	10	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		10	0	0
TOTAL ESTIMATED REVENUES		79,940	0	0
APPROPRIATIONS				
Dept 482.000 - ADMINISTRATION				
272-482.000-820.000	ENGINEERING	8,478	0	0
Totals for dept 482.000 - ADMINISTRATION		8,478	0	0
TOTAL APPROPRIATIONS		8,478	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 272		71,462	0	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
275-000.000-664.000	INTEREST INCOME	1	0	0
275-000.000-675.000	CONTRIBUTIONS & GIFTS	656	0	0
Totals for dept 000.000 - GENERAL		<u>657</u>	<u>0</u>	<u>0</u>
TOTAL ESTIMATED REVENUES		<u>657</u>	<u>0</u>	<u>0</u>
APPROPRIATIONS				
Dept 705.000 - TREE PLANTING				
275-705.000-979.010	MISCELLANEOUS	0	1,000	1,000
Totals for dept 705.000 - TREE PLANTING		<u>0</u>	<u>1,000</u>	<u>1,000</u>
TOTAL APPROPRIATIONS		<u>0</u>	<u>1,000</u>	<u>1,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 275		<u>657</u>	<u>(1,000)</u>	<u>(1,000)</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
<hr/>				
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
278-000.000-675.000	CONTRIBUTIONS & GIFTS	0	0	5,000
Totals for dept 000.000 - GENERAL		<hr/>	<hr/>	<hr/>
		0	0	5,000
<hr/>				
TOTAL ESTIMATED REVENUES		0	0	5,000
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NET OF REVENUES/APPROPRIATIONS - FUND 278		0	0	5,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
365-000.000-401.000	CURRENT TAXES	507,995	516,514	516,064
365-000.000-664.000	INTEREST INCOME	648	0	0
Totals for dept 000.000 - GENERAL		508,643	516,514	516,064
Dept 694.000 - OTHER FINANCING SOURCES				
365-694.000-676.370	TRANSFER FROM 2015 UNLIMITED GOB I	5,705	0	0
365-694.000-696.101	TRANSFER FROM GENERAL FUND	2,125	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		7,830	0	0
TOTAL ESTIMATED REVENUES		516,473	516,514	516,064
APPROPRIATIONS				
Dept 201.000 - DEBT SERVICE				
365-201.000-992.000	PAYMENT OF BOND	495,000	500,000	505,000
365-201.000-996.000	INTEREST EXPENSE	21,330	16,514	11,064
Totals for dept 201.000 - DEBT SERVICE		516,330	516,514	516,064
TOTAL APPROPRIATIONS		516,330	516,514	516,064
NET OF REVENUES/APPROPRIATIONS - FUND 365		143	0	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
375-000.000-664.000	INTEREST INCOME	19	0	0
Totals for dept 000.000 - GENERAL		<u>19</u>	<u>0</u>	<u>0</u>
Dept 694.000 - OTHER FINANCING SOURCES				
375-694.000-696.101	TRANSFER FROM GENERAL FUND	146,138	312,900	316,150
Totals for dept 694.000 - OTHER FINANCING SOURCES		<u>146,138</u>	<u>312,900</u>	<u>316,150</u>
TOTAL ESTIMATED REVENUES		<u>146,157</u>	<u>312,900</u>	<u>316,150</u>
APPROPRIATIONS				
Dept 201.000 - DEBT SERVICE				
375-201.000-992.000	PAYMENT OF BOND	0	220,000	230,000
375-201.000-996.000	INTEREST EXPENSE	61,728	92,900	86,150
Totals for dept 201.000 - DEBT SERVICE		<u>61,728</u>	<u>312,900</u>	<u>316,150</u>
TOTAL APPROPRIATIONS		<u>61,728</u>	<u>312,900</u>	<u>316,150</u>
NET OF REVENUES/APPROPRIATIONS - FUND 375		<u>84,429</u>	<u>0</u>	<u>0</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
420-000.000-539.000	GRANTS-STATE	0	0	605,000
420-000.000-664.000	INTEREST INCOME	413	0	0
Totals for dept 000.000 - GENERAL		413	0	605,000
Dept 694.000 - OTHER FINANCING SOURCES				
420-694.000-676.105	TRANSFER FROM GENERAL FUND	270,000	290,000	750,000
420-694.000-676.300	INTEREST INCOME	23,980	2,000	4,500
420-694.000-695.000	BOND PROCEEDS	3,150,000	0	0
420-694.000-695.003	BOND PREMIUM	361,343	0	0
420-694.000-695.004	ESCROW PAYMENT	(887,576)	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		2,917,747	292,000	754,500
TOTAL ESTIMATED REVENUES		2,918,160	292,000	1,359,500
APPROPRIATIONS				
Dept 445.000 - CAPITAL OUTLAY				
420-445.000-818.200	BITUMINOUS PAVING	96,309	0	0
420-445.000-946.100	POLICE EQUIPMENT	0	18,465	0
420-445.000-967.100	HISTORICAL MUSEUM BUILDING IMPROVE	0	75,000	25,000
420-445.000-970.500	DPW BUILDING IMPROVEMENTS	0	0	90,264
420-445.000-972.500	COLUMBARIUM	5,138	14,000	60,132
420-445.000-972.600	CEMETERY BLDG IMPROVEMENTS	0	0	69,949
420-445.000-972.750	CEMETERY ROADS	201,615	45,000	0
420-445.000-972.800	CEMETERY VEHICLE	0	38,829	0
420-445.000-973.100	PATROL CARS-POLICE	36,279	31,613	130,000
420-445.000-973.900	REC CENTER BUILDING IMPROVEMENTS	0	0	46,000
420-445.000-974.150	PARKING LOT PATCHING/REPAIR	35,913	95,000	100,000
420-445.000-974.200	PARK IMPROVEMENTS	84,227	64,865	239,630
420-445.000-974.400	ZORN PARK RENOVATION	25,000	10,000	70,000
420-445.000-975.600	TCA BUILDING REPAIRS	0	0	71,645
420-445.000-975.700	TCA/COMMUNITY CENTER ROOF REPAIRS	0	0	130,000
420-445.000-975.800	TCA HVAC UPGRADES	622,470	31,225	0
420-445.000-976.300	EMERCENCY SVCS SITE IMPROVEMENTS	0	0	65,000
420-445.000-976.500	FIRE TURNOUT GEAR	12,740	15,000	0
420-445.000-976.600	SCBA AND AIR TANK	0	62,000	62,000
420-445.000-977.000	EMERGENCY SVCS NEW EQUIPMENT	0	0	53,803
420-445.000-977.010	EMERGENCY SVCS TRUCK REHAB	0	0	20,000
420-445.000-977.022	FIRE TRUCK REPLACEMENT	1,002,466	0	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 445.000 - CAPITAL OUTLAY				
420-445.000-977.023	FIRE DEPT HVAC REPAIRS	18,650	0	0
420-445.000-977.024	FIRE BUILDING REHABILITATION	0	30,000	0
420-445.000-978.260	CITY HALL IMPROVEMENTS/BLDG DEPT	210,097	89,500	86,805
420-445.000-983.200	STANDISH BRIDGE & DAM REHABILITAT	19,747	720,000	850,000
420-445.000-996.200	BOND ISSUANCE COSTS	103,447	0	0
Totals for dept 445.000 - CAPITAL OUTLAY		<u>2,474,098</u>	<u>1,340,497</u>	<u>2,170,228</u>
TOTAL APPROPRIATIONS		<u>2,474,098</u>	<u>1,340,497</u>	<u>2,170,228</u>
NET OF REVENUES/APPROPRIATIONS - FUND 420		<u>444,062</u>	<u>(1,048,497)</u>	<u>(810,728)</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
590-000.000-476.100	SE TAPS-SE PERMITS	48,551	30,000	40,000
590-000.000-650.000	OUTSIDE WORK	18,184	15,000	15,000
590-000.000-650.110	READINESS TO SERVE CHARGE	283	0	0
590-000.000-650.120	COMMODITY CHARGE-DEBT CHARGE	1,044,718	1,137,053	1,182,536
590-000.000-650.140	2007 LTGO BOND CHARGE	144,947	117,000	117,500
590-000.000-650.145	2018 SRF BOND	140,543	93,000	109,500
590-000.000-650.147	2020 SRF BOND	32,201	90,000	106,000
590-000.000-650.300	SE PENALTIES-TURN ON FEES	21,909	18,000	18,000
590-000.000-675.000	CONTRIBUTIONS & GIFTS	34,587	0	0
590-000.000-698.100	MISCELLANEOUS	1,967	0	100
Totals for dept 000.000 - GENERAL		1,487,890	1,500,053	1,588,636
Dept 694.000 - OTHER FINANCING SOURCES				
590-694.000-676.300	INTEREST INCOME	1,038	0	5,000
Totals for dept 694.000 - OTHER FINANCING SOURCES		1,038	0	5,000
TOTAL ESTIMATED REVENUES		1,488,928	1,500,053	1,593,636
APPROPRIATIONS				
Dept 557.000 - W.W. & WATER				
590-557.000-706.102	PAYROLL - ADMINISTRATION	113,050	116,172	119,763
590-557.000-706.201	PAYROLL - GENERAL	203,304	328,472	223,683
590-557.000-706.202	OVERTIME PAYROLL - GENERAL	26,539	30,000	17,000
590-557.000-706.220	PAYROLL-LICENSE POLICY	1,875	3,600	3,600
590-557.000-706.222	PAYROLL - SEASONAL	0	2,400	4,100
590-557.000-706.300	GLOBE MILL-PAYROLL	183	500	500
590-557.000-708.000	VACATION/SICK PAYOUTS	1,177	1,700	0
590-557.000-715.000	SOCIAL SECURITY TAXES	26,208	36,088	27,888
590-557.000-716.000	HEALTH/DENTAL INSURANCE	61,837	80,197	78,793
590-557.000-717.000	LIFE INSURANCE	500	1,459	849
590-557.000-718.000	EMPLOYEES' RETIREMENT FUND	88,385	231,095	118,808
590-557.000-719.000	WORKERS COMPENSATION	2,650	4,147	3,055
590-557.000-720.000	ST & LT DISABILITY INSURANCE	2,256	3,268	2,491
590-557.000-723.000	OPEB EXPENSE	8,535	0	0
590-557.000-727.000	SUPPLIES - OFFICE	3,085	3,500	3,500
590-557.000-729.000	PRINTING	1,322	2,000	2,000
590-557.000-740.101	SUPPLIES - ALUM	38,453	40,000	45,000
590-557.000-740.500	SUPPLIES-POLYMER	1,665	2,200	2,200

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 557.000 - W.W.	& WATER			
590-557.000-740.700	UV LIGHTING/FILTERS	0	7,000	20,000
590-557.000-745.000	SPACE HEATING	20,016	20,000	20,000
590-557.000-751.000	GASOLINE & OIL	8,812	12,000	12,000
590-557.000-757.200	SUPPLIES, WASTEWATER OPR	9,288	19,000	15,000
590-557.000-775.300	SUPPLIES - SE LINES & PUMP	4,145	8,500	8,500
590-557.000-775.400	SUPPLIES - MTCE (PLANT)	6,231	9,500	10,000
590-557.000-776.010	COPIER - MAINTENANCE	350	550	600
590-557.000-779.101	OVERHEAD - GENERAL FUND	55,830	71,840	75,432
590-557.000-779.249	OVERHEAD-DEVELOPMENT SVCS FUN	18,544	21,367	22,435
590-557.000-779.440	OVERHEAD - DPW	0	2,231	2,343
590-557.000-802.000	CONTRACTUAL SERVICES	10,988	30,500	20,000
590-557.000-803.100	UTILITIES MAPPING	0	2,000	2,000
590-557.000-814.000	INDUSTRIAL PRETREATMENT	0	1,000	1,000
590-557.000-820.000	ENGINEERING	0	50,000	50,000
590-557.000-839.000	SOFTWARE/SUPPORT/UPGRADES	739	5,500	5,500
590-557.000-845.000	GIS MAINTENANCE FEES	2,000	2,200	2,200
590-557.000-853.000	TELEPHONE	2,014	2,000	2,500
590-557.000-908.000	WW STATE ANNUAL CHARGE	7,885	8,000	8,000
590-557.000-908.100	NRC ANNUAL FEE	0	500	500
590-557.000-910.000	PROPERTY & LIABILITY INSURANC	29,580	0	0
590-557.000-914.000	LIABILITY & EXCESS INSURANCE	1,000	2,500	2,500
590-557.000-920.000	ELECTRIC POWER	116,808	140,689	144,909
590-557.000-943.400	EQUIP RENTAL/REPLACE	23,444	22,500	22,500
590-557.000-955.000	SLUDGE HAULING CONTRACT	69,370	57,000	65,000
590-557.000-957.000	DUES & SUBSCRIPTIONS	1,064	1,200	1,200
590-557.000-960.000	CONVENTION & EDUCATION	511	2,000	2,000
590-557.000-964.440	REIMBURSEMENT - DPW	0	0	7,500
590-557.000-969.000	DEPRECIATION EXPENSE	495,901	500,000	500,000
590-557.000-976.200	PLANT UPGRADE	23,108	20,000	40,000
590-557.000-977.400	NEW EQUIPMENT PURCHASES	4,917	5,600	5,500
590-557.000-977.800	SUPPLIES/MAINTENANCE- COMPUTE	0	635	1,200
590-557.000-977.801	EQUIPMENT REPLACEMENT	4,387	5,000	5,000
590-557.000-977.802	CAPITAL EQUIPMENT REPLACEMENT	12,277	144,500	150,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 557.000 - W.W. & WATER				
590-557.000-979.010	MISCELLANEOUS	490	5,500	5,500
590-557.000-984.000	LAB SUPPLIES	10,806	15,000	15,000
590-557.000-984.100	DEIONIZED WATER	2,255	2,500	2,500
590-557.000-984.500	TOXICITY TESTING	0	1,800	2,000
590-557.000-984.700	METAL TESTING	1,000	2,500	2,600
590-557.000-994.000	PRINCIPAL PAYMENT	34,587	35,441	36,183
590-557.000-994.900	PENSION EXPENSE	(85,453)	0	0
590-557.000-996.000	INTEREST EXPENSE	57,667	54,288	49,748
Totals for dept 557.000 - W.W. & WATER		<u>1,531,585</u>	<u>2,179,139</u>	<u>1,992,080</u>
TOTAL APPROPRIATIONS		<u>1,531,585</u>	<u>2,179,139</u>	<u>1,992,080</u>
NET OF REVENUES/APPROPRIATIONS - FUND 590		<u>(42,657)</u>	<u>(679,086)</u>	<u>(398,444)</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
591-000.000-476.200	WATER TAPS, WA PERMITS	104,867	38,000	38,000
591-000.000-650.000	OUTSIDE WORK	16,157	15,000	15,000
591-000.000-650.100	CAPITAL CHARGE	17,873	23,347	13,540
591-000.000-650.110	READINESS TO SERVE CHARGE	142,513	99,349	138,950
591-000.000-650.400	WATER SALES	683,175	744,967	774,765
591-000.000-650.600	WA PENALTIES-TURN ON FEES	11,731	10,000	10,000
591-000.000-650.650	WA SHUT OFF FEES	6,760	5,000	5,000
591-000.000-698.100	MISCELLANEOUS	15	0	0
Totals for dept 000.000 - GENERAL		983,091	935,663	995,255
Dept 694.000 - OTHER FINANCING SOURCES				
591-694.000-676.300	INTEREST INCOME	2,873	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		2,873	0	0
TOTAL ESTIMATED REVENUES		985,964	935,663	995,255
APPROPRIATIONS				
Dept 557.000 - W.W. & WATER				
591-557.000-706.102	PAYROLL - ADMINISTRATION	37,618	38,724	37,897
591-557.000-706.201	PAYROLL - GENERAL	116,853	194,266	144,996
591-557.000-706.202	OVERTIME PAYROLL - GENERAL	5,064	11,000	11,000
591-557.000-706.220	PAYROLL-LICENSE POLICY	450	3,600	3,600
591-557.000-706.222	PAYROLL - SEASONAL	0	4,100	4,100
591-557.000-708.000	VACATION/SICK PAYOUTS	11,923	0	0
591-557.000-715.000	SOCIAL SECURITY TAXES	14,820	18,979	15,422
591-557.000-716.000	HEALTH/DENTAL INSURANCE	25,984	33,773	25,387
591-557.000-717.000	LIFE INSURANCE	786	834	382
591-557.000-718.000	EMPLOYEES' RETIREMENT FUND	36,264	93,045	22,222
591-557.000-719.000	WORKERS COMPENSATION	2,607	3,369	2,155
591-557.000-720.000	ST & LT DISABILITY INSURANCE	1,191	1,690	1,003
591-557.000-723.000	OPEB EXPENSE	5,517	0	0
591-557.000-727.000	SUPPLIES - OFFICE	2,941	3,500	3,500
591-557.000-729.000	PRINTING	1,814	2,500	2,500
591-557.000-740.100	SUPPLIES-CHLORINE	3,615	7,000	8,500
591-557.000-740.200	SUPPLIES - FLUORIDE	1,281	3,500	4,500
591-557.000-740.300	SUPPLIES - POLYPHOSPHATE	23,525	23,500	30,000
591-557.000-751.000	GASOLINE & OIL	9,044	9,500	10,000
591-557.000-757.100	SUPPLIES - WATER OPR	9,084	12,000	12,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 557.000 - W.W. & WATER				
591-557.000-775.200	SUPPLIES - WATER LINE & HYD	25,131	25,000	38,000
591-557.000-775.400	SUPPLIES - MTCE (PLANT)	1,899	7,500	7,500
591-557.000-779.101	OVERHEAD - GENERAL FUND	56,910	34,880	36,624
591-557.000-779.249	OVERHEAD-DEVELOPMENT SVCS FUN	18,270	21,367	22,435
591-557.000-779.440	OVERHEAD - DPW	0	1,785	1,874
591-557.000-802.000	CONTRACTUAL SERVICES	12,183	25,000	30,000
591-557.000-803.100	UTILITIES MAPPING	0	1,600	2,500
591-557.000-807.000	AUDIT	2,000	0	0
591-557.000-820.000	ENGINEERING	4,186	29,000	20,000
591-557.000-839.000	SOFTWARE/SUPPORT/UPGRADES	739	3,000	3,000
591-557.000-845.000	GIS MAINTENANCE FEES	2,000	2,200	2,200
591-557.000-853.000	TELEPHONE	2,916	2,700	2,000
591-557.000-908.200	STATE TESTING CHG FOR WELLS	4,902	5,000	5,500
591-557.000-910.000	PROPERTY & LIABILITY INSURANC	9,592	0	0
591-557.000-920.000	ELECTRIC POWER	66,402	71,027	73,158
591-557.000-926.200	LEAD TESTING-MI PUBLIC HEALTH	0	1,000	1,000
591-557.000-943.200	EQUIP RENTAL-WATER LINES	398	0	0
591-557.000-943.400	EQUIP RENTAL/REPLACE	13,982	16,000	20,000
591-557.000-957.000	DUES & SUBSCRIPTIONS	180	700	700
591-557.000-960.000	CONVENTION & EDUCATION	1,223	2,500	2,500
591-557.000-964.440	REIMBURSEMENT - DPW	0	0	7,500
591-557.000-969.000	DEPRECIATION EXPENSE	101,063	105,000	107,000
591-557.000-976.200	PLANT UPGRADE	0	486,000	100,000
591-557.000-977.200	NEW METERS	51,180	100,000	100,000
591-557.000-977.450	MISCELLANEOUS - NEW EQUIPMENT	1,679	5,000	5,000
591-557.000-977.800	SUPPLIES/MAINTENANCE- COMPUTE	0	500	500
591-557.000-977.801	EQUIPMENT REPLACEMENT	0	2,000	2,000
591-557.000-977.802	CAPITAL EQUIPMENT REPLACEMENT	12,271	40,000	40,000
591-557.000-979.010	MISCELLANEOUS	1,694	5,000	5,000
591-557.000-984.000	LAB SUPPLIES	9,753	10,000	10,000
591-557.000-994.900	PENSION EXPENSE	(17,586)	0	0
Totals for dept 557.000 - W.W. & WATER		693,348	1,468,639	985,155
TOTAL APPROPRIATIONS		693,348	1,468,639	985,155

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 591		292,616	(532,976)	10,100

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
661-000.000-650.000	OUTSIDE WORK	626	0	0
661-000.000-668.300	EQUIPMENT RENTAL	434,302	472,100	491,560
Totals for dept 000.000 - GENERAL		<u>434,928</u>	<u>472,100</u>	<u>491,560</u>
Dept 694.000 - OTHER FINANCING SOURCES				
661-694.000-676.101	TRANSFER FROM GENERAL FUND	135,000	35,000	135,000
661-694.000-676.300	INTEREST INCOME	212	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		<u>135,212</u>	<u>35,000</u>	<u>135,000</u>
TOTAL ESTIMATED REVENUES		<u>570,140</u>	<u>507,100</u>	<u>626,560</u>
APPROPRIATIONS				
Dept 932.000				
661-932.000-706.100	DPW ALLOCATED EXPENSES	74,746	68,500	80,000
661-932.000-745.000	SPACE HEATING	5,404	4,300	5,500
661-932.000-751.000	GASOLINE & OIL	43,178	40,000	48,000
661-932.000-779.101	OVERHEAD - GENERAL FUND	0	16,720	17,556
661-932.000-779.440	OVERHEAD - DPW	0	447	469
661-932.000-781.000	SUPPLIES - EQUIPMENT	73,844	72,000	83,000
661-932.000-807.000	AUDIT	1,581	0	1,581
661-932.000-910.000	PROPERTY & LIABILITY INSURANC	21,328	0	0
661-932.000-921.000	UTILITIES	4,594	5,400	5,508
661-932.000-962.200	CITY BUILDINGS - IMPROVEMENTS	1,546	3,060	0
661-932.000-965.000	OVERHEAD	50,000	0	0
661-932.000-969.000	DEPRECIATION EXPENSE	94,393	90,000	0
661-932.000-977.400	NEW EQUIPMENT PURCHASES	0	264,145	253,500
661-932.000-996.000	INTEREST EXPENSE	1,161	1,074	0
Totals for dept 932.000 -		<u>371,775</u>	<u>565,646</u>	<u>495,114</u>
TOTAL APPROPRIATIONS		<u>371,775</u>	<u>565,646</u>	<u>495,114</u>
NET OF REVENUES/APPROPRIATIONS - FUND 661		<u>198,365</u>	<u>(58,546)</u>	<u>131,446</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
710-000.000-597.000	SEAT SPONSORSHIPS	800	800	2,500
710-000.000-664.000	INTEREST INCOME	6	0	0
710-000.000-675.000	CONTRIBUTIONS & GIFTS	0	0	2,500
Totals for dept 000.000 - GENERAL		806	800	5,000
TOTAL ESTIMATED REVENUES		806	800	5,000
APPROPRIATIONS				
Dept 965.000 - OTHER FINANCING SOURCES				
710-965.000-965.900	TRANSFER TO CIVIC AUDITORIUM	1,000	5,000	5,000
Totals for dept 965.000 - OTHER FINANCING SOURCES		1,000	5,000	5,000
TOTAL APPROPRIATIONS		1,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 710		(194)	(4,200)	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
711-000.000-594.000	INTEREST & DIVIDENDS	12,018	14,420	14,708
711-000.000-595.400	GAIN ON SALE OF INVESTMENTS	(150)	0	0
711-000.000-596.000	CHANGE IN MARKET VALUE	(43,426)	0	0
711-000.000-626.050	SALE OF PERPETUAL CARE	20,025	13,500	23,400
711-000.000-671.200	OTHER REVENUE	50	0	0
Totals for dept 000.000 - GENERAL		(11,483)	27,920	38,108
TOTAL ESTIMATED REVENUES		(11,483)	27,920	38,108
APPROPRIATIONS				
Dept 276.000 - CEMETERY DEPT				
711-276.000-802.500	CONSULTING FEES	2,165	1,700	2,065
711-276.000-969.105	CONTRIBUTION TO GENERAL FUND	3,000	3,000	3,000
Totals for dept 276.000 - CEMETERY DEPT		5,165	4,700	5,065
TOTAL APPROPRIATIONS		5,165	4,700	5,065
NET OF REVENUES/APPROPRIATIONS - FUND 711		(16,648)	23,220	33,043

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
715-000.000-595.400	GAIN ON SALE OF INVESTMENTS	80,392	30,000	40,000
715-000.000-596.000	CHANGE IN MARKET VALUE	(270,471)	25,000	20,000
715-000.000-664.000	INTEREST INCOME	25,394	10,000	25,000
Totals for dept 000.000 - GENERAL		(164,685)	65,000	85,000
TOTAL ESTIMATED REVENUES		(164,685)	65,000	85,000
APPROPRIATIONS				
Dept 482.000 - ADMINISTRATION				
715-482.000-806.000	TRUST FUND INVESTMENT FEES	24,631	25,000	25,000
Totals for dept 482.000 - ADMINISTRATION		24,631	25,000	25,000
Dept 965.000 - OTHER FINANCING SOURCES				
715-965.000-965.900	TRANSFER TO CIVIC AUDITORIUM	25,000	40,000	40,000
Totals for dept 965.000 - OTHER FINANCING SOURCES		25,000	40,000	40,000
TOTAL APPROPRIATIONS		49,631	65,000	65,000
NET OF REVENUES/APPROPRIATIONS - FUND 715		(214,316)	0	20,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
731-000.000-594.000	INTEREST & DIVIDENDS	630,280	405,000	413,100
731-000.000-595.400	GAIN ON SALE OF INVESTMENTS	1,011,329	510,000	520,200
731-000.000-596.000	CHANGE IN MARKET VALUE	(4,920,324)	731,000	745,620
731-000.000-598.001	EMPLOYEE CONTRIBUTIONS (GEN)	36,873	38,820	39,596
731-000.000-598.002	EMPLOYEE CONTRIBUTIONS (P/F)	37,917	38,820	39,596
731-000.000-598.003	EMPLOYEE CONTRIBUTIONS-POST 2011	89,858	93,080	94,942
731-000.000-599.001	CITY CONTRIBUTIONS (GEN)	317,813	343,430	350,299
731-000.000-599.002	CITY CONTRIBUTIONS (P/F)	286,012	300,500	306,510
731-000.000-599.003	CITY CONTRIBUTIONS-POST 2011	105,042	108,500	110,670
731-000.000-698.100	MISCELLANEOUS	768	700	714
Totals for dept 000.000 - GENERAL		<u>(2,404,432)</u>	<u>2,569,850</u>	<u>2,621,247</u>
TOTAL ESTIMATED REVENUES		(2,404,432)	2,569,850	2,621,247
APPROPRIATIONS				
Dept 237.000 - RETIREMENT SYSTEM				
731-237.000-801.000	PROFESSIONAL SVCS	20,400	20,400	21,224
731-237.000-801.500	ACTUARIAL EXPENSES	10,600	24,000	24,970
731-237.000-802.500	CONSULTING FEES	104,203	161,500	168,025
731-237.000-875.000	RETIREMENT BENEFITS	1,792,987	1,784,020	1,856,094
731-237.000-876.000	RETIREE HEALTH INSURANCE	78,246	81,500	84,793
731-237.000-877.001	CONTRIBUTION REFUNDS (GEN)	1,291	0	0
731-237.000-914.000	LIABILITY & EXCESS INSURANCE	5,826	5,870	6,107
731-237.000-960.000	CONVENTION & EDUCATION	0	1,000	1,040
Totals for dept 237.000 - RETIREMENT SYSTEM		<u>2,013,553</u>	<u>2,078,290</u>	<u>2,162,253</u>
TOTAL APPROPRIATIONS		2,013,553	2,078,290	2,162,253
NET OF REVENUES/APPROPRIATIONS - FUND 731		<u>(4,417,985)</u>	<u>491,560</u>	<u>458,994</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
740-000.000-664.000	INTEREST INCOME	8	0	0
Totals for dept 000.000 - GENERAL		8	0	0
Dept 694.000 - OTHER FINANCING SOURCES				
740-694.000-676.242	TR FROM MUN PURCHASE FUND	5,000	5,000	5,000
740-694.000-676.935	TRANSFER FROM DDA	1,250	1,250	1,500
Totals for dept 694.000 - OTHER FINANCING SOURCES		6,250	6,250	6,500
TOTAL ESTIMATED REVENUES		6,258	6,250	6,500
APPROPRIATIONS				
Dept 405.000 - ECONOMIC DEVELOPMENT				
740-405.000-727.300	POSTAGE	75	500	500
740-405.000-729.211	MARKETING	6,125	6,250	5,750
Totals for dept 405.000 - ECONOMIC DEVELOPMENT		6,200	6,750	6,250
TOTAL APPROPRIATIONS		6,200	6,750	6,250
NET OF REVENUES/APPROPRIATIONS - FUND 740		58	(500)	250

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
745-000.000-664.000	INTEREST INCOME	1	0	0
745-000.000-675.000	CONTRIBUTIONS & GIFTS	2,425	2,000	2,500
745-000.000-698.300	EXPENSE REIMBURSEMENTS	0	500	500
Totals for dept 000.000 - GENERAL		2,426	2,500	3,000
Dept 694.000 - OTHER FINANCING SOURCES				
745-694.000-676.101	TRANSFER FROM GENERAL FUND	500	0	1,000
Totals for dept 694.000 - OTHER FINANCING SOURCES		500	0	1,000
TOTAL ESTIMATED REVENUES		2,926	2,500	4,000
APPROPRIATIONS				
Dept 260.000 - MEMORIAL DAY PARADE				
745-260.000-979.010	MISCELLANEOUS	3,602	2,500	3,500
Totals for dept 260.000 - MEMORIAL DAY PARADE		3,602	2,500	3,500
TOTAL APPROPRIATIONS		3,602	2,500	3,500
NET OF REVENUES/APPROPRIATIONS - FUND 745		(676)	0	500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
871-000.000-664.000	INTEREST INCOME	119	0	0
871-000.000-672.000	SIDEWALKS SPEC ASS'M	0	12,500	27,500
Totals for dept 000.000 - GENERAL		119	12,500	27,500
Dept 694.000 - OTHER FINANCING SOURCES				
871-694.000-676.101	TRANSFER FROM GENERAL FUND	12,500	12,500	27,500
Totals for dept 694.000 - OTHER FINANCING SOURCES		12,500	12,500	27,500
TOTAL ESTIMATED REVENUES		12,619	25,000	55,000
APPROPRIATIONS				
Dept 446.000 - SPECIAL ASSESSMENT				
871-446.000-818.202	SDWK CONSTR-PROP OWNERS SHARE	0	12,500	27,500
871-446.000-818.203	SDWK CONSTR-CITY'S SHARE	0	12,500	27,500
Totals for dept 446.000 - SPECIAL ASSESSMENT		0	25,000	55,000
TOTAL APPROPRIATIONS		0	25,000	55,000
NET OF REVENUES/APPROPRIATIONS - FUND 871		12,619	0	0

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
900-000.000-539.000	GRANTS-STATE	12,450	15,000	18,000
900-000.000-540.000	GRANT FOUNDATION	22,000	62,000	25,000
900-000.000-595.001	TICKET SALES-PROF SHOW #1	1,236	3,000	8,000
900-000.000-595.002	TICKET SALES-PROF SHOW #2	460	6,000	3,000
900-000.000-595.003	TICKET SALES-PROF SHOW #3	6,602	6,000	5,000
900-000.000-595.004	TICKET SALES-PROF SHOW #4	2,530	10,000	7,000
900-000.000-595.005	TICKET SALES-PROF SHOW #5	11,242	10,000	3,000
900-000.000-595.006	TICKET SALES-PROF SHOW #6	8,845	8,000	6,000
900-000.000-595.007	TICKET SALES-PROF SHOW #7	0	0	8,000
900-000.000-595.015	TICKET SALES-GIFT CERTIFICATE	(16)	300	300
900-000.000-595.021	SALE OF TICKETS-BIG BAND	3,890	3,600	3,600
900-000.000-595.103	FLEX TICKETS	8,223	12,000	15,000
900-000.000-595.300	SPONSORSHIPS	13,950	18,000	20,000
900-000.000-598.000	BEER & WINE SALES	3,965	5,000	5,000
900-000.000-609.000	TICKET ORDER FEES	11,160	12,000	13,500
900-000.000-640.000	EDUCATIONAL OUTREACH	3,960	10,000	8,000
900-000.000-646.001	TCA SHOW #1	3,780	7,500	4,000
900-000.000-646.002	TCA SHOW #2	50	2,000	500
900-000.000-646.003	TCA SHOW #3	24,657	8,000	0
900-000.000-646.004	TCA SHOW #4	2,923	0	7,500
900-000.000-646.005	TCA SHOW #5	0	0	1,000
900-000.000-646.006	TCA SHOW #6	0	0	1,500
900-000.000-650.200	CONCESSIONS	2,973	4,000	4,000
900-000.000-668.100	BUILDING RENTAL	26,880	30,000	32,000
900-000.000-668.110	SCHOOL RENTAL (INC TECH)	3,000	5,000	4,000
900-000.000-668.200	DAYTIME BUSINESS BLDG RENTAL	100	1,000	1,000
900-000.000-669.000	COSTUME/PROP RENTAL	0	100	100
900-000.000-675.000	CONTRIBUTIONS & GIFTS	23,061	15,000	16,000
900-000.000-675.200	CONTRIBUTION FOR BIG BAND	2,302	1,500	2,000
900-000.000-675.400	FUND-RAISING	100	0	0
900-000.000-675.600	LENAWEE COMMUNITY FUND (2)	5,000	5,000	5,000
Totals for dept 000.000 - GENERAL		205,323	260,000	227,000
Dept 694.000 - OTHER FINANCING SOURCES				
900-694.000-676.101	TRANSFER FROM GENERAL FUND	140,000	144,200	147,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 694.000 - OTHER FINANCING SOURCES				
900-694.000-676.710	TRANSFER FROM CIVIC CIP FUND	1,000	5,000	5,000
900-694.000-676.715	TRANSFER FROM CIVIC ENDOW FUN	25,000	40,000	40,000
Totals for dept 694.000 - OTHER FINANCING SOURCES		166,000	189,200	192,000
TOTAL ESTIMATED REVENUES		371,323	449,200	419,000
APPROPRIATIONS				
Dept 805.000 - TECUMSEH CIVIC AUDITORIUM				
900-805.000-706.555	PAYROLL - MANAGER	59,427	60,935	63,982
900-805.000-706.556	PAYROLL/CLERICAL/MTCE	19,077	22,620	22,967
900-805.000-706.557	PAYROLL - TECHNICAL	31,420	41,600	45,760
900-805.000-706.558	PAYROLL-TECH FEES (SEASONAL)	8,815	8,000	8,000
900-805.000-706.560	PAYROLL - BOX OFFICE	25,401	25,983	30,160
900-805.000-715.000	SOCIAL SECURITY TAXES	10,516	12,174	13,071
900-805.000-716.000	HEALTH/DENTAL INSURANCE	19,810	35,242	31,434
900-805.000-717.000	LIFE INSURANCE	147	417	312
900-805.000-718.000	EMPLOYEES' RETIREMENT FUND	6,408	9,279	15,671
900-805.000-719.000	WORKERS COMPENSATION	376	626	671
900-805.000-720.000	ST & LT DISABILITY INSURANCE	414	744	796
900-805.000-727.000	SUPPLIES - OFFICE	3,577	2,000	2,000
900-805.000-727.200	BANK CHARGES	13,075	11,000	12,000
900-805.000-727.300	POSTAGE	165	500	1,000
900-805.000-729.200	GENERAL PRINTING (PROMO-AUD)	1,158	3,500	3,500
900-805.000-729.250	ADVERTISING/PROMOTIONS	15,336	16,000	17,000
900-805.000-729.300	DEVELOPMENT (FUND RAISING)	292	0	0
900-805.000-750.000	SUPPLIES - CONCESSIONS	3,145	2,500	2,000
900-805.000-754.000	COVID 19 SUPPLIES	168	500	0
900-805.000-779.101	OVERHEAD - GENERAL FUND	24,040	21,262	22,325
900-805.000-779.440	OVERHEAD - DPW	0	5,354	5,622
900-805.000-806.000	TRUST FUND INVESTMENT FEES	0	1,020	1,040
900-805.000-810.000	EDUCATIONAL OUTREACH	1,655	1,900	2,000
900-805.000-840.000	IT HARDWARE/REPAIRS	0	2,040	1,500
900-805.000-853.000	TELEPHONE	2,720	2,500	2,550
900-805.000-880.100	T-SHIRTS	935	500	500
900-805.000-891.000	BIG BAND DONATION EXPENDITURES	2,087	1,500	1,500
900-805.000-893.000	BEER & WINE SALES	3,131	3,000	3,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 805.000 - TECUMSEH CIVIC AUDITORIUM				
900-805.000-910.000	PROPERTY & LIABILITY INSURANC	10,126	0	0
900-805.000-921.000	UTILITIES	29,654	25,000	27,000
900-805.000-931.000	BUILDING MAINTENANCE	8,977	3,500	4,000
900-805.000-931.266	GENERAL MAINTENANCE	11,805	10,750	13,500
900-805.000-931.267	MAINTENANCE - GROUNDS	6,766	4,000	4,000
900-805.000-933.267	EQUIPMENT-THEATRE	845	2,500	6,000
900-805.000-933.268	EQUIPMENT - STAGE LAMP	0	500	500
900-805.000-957.000	DUES & SUBSCRIPTIONS	552	500	1,000
900-805.000-962.200	CITY BUILDINGS - IMPROVEMENTS	0	50,000	10,000
900-805.000-979.010	MISCELLANEOUS	0	500	500
Totals for dept 805.000 - TECUMSEH CIVIC AUDITORIUM		<u>322,020</u>	<u>389,946</u>	<u>377,361</u>
Dept 807.000 - PROFESSIONAL SHOWS				
900-807.000-805.101	PROFESSIONAL SHOW #1-EXPENSES	4,060	6,824	6,800
900-807.000-805.102	PROFESSIONAL SHOW #2-EXPENSES	6,547	3,176	2,000
900-807.000-805.103	PROFESSIONAL SHOW #3-EXPENSES	3,000	3,000	3,000
900-807.000-805.104	PROFESSIONAL SHOW #4-EXPENSES	5,927	4,200	5,350
900-807.000-805.105	PROFESSIONAL SHOW #5-EXPENSES	10,644	6,750	3,800
900-807.000-805.106	PROFESSIONAL SHOW #6-EXPENSES	2,000	3,400	2,500
900-807.000-805.107	PROFESSIONAL SHOW #7-EXPENSES	0	0	7,800
900-807.000-806.001	TCA SHOW #1	6,985	7,500	6,500
900-807.000-806.002	TCA SHOW #2	0	0	250
900-807.000-806.003	TCA SHOW #3	15,331	2,500	2,500
900-807.000-806.004	TCA SHOW #4	500	2,500	1,000
900-807.000-806.005	TCA SHOW #5	0	0	200
900-807.000-806.006	TCA SHOW #6	0	0	100
Totals for dept 807.000 - PROFESSIONAL SHOWS		<u>54,994</u>	<u>39,850</u>	<u>41,800</u>
TOTAL APPROPRIATIONS		<u>377,014</u>	<u>429,796</u>	<u>419,161</u>
NET OF REVENUES/APPROPRIATIONS - FUND 900		<u>(5,691)</u>	<u>19,404</u>	<u>(161)</u>

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000 - GENERAL				
935-000.000-401.500	TIF COLLECTION	187,980	176,000	230,000
935-000.000-573.000	LOCAL COMM STABILIZATION SHARE API	13,353	13,220	13,484
935-000.000-664.700	INTEREST	192	0	0
935-000.000-698.100	MISCELLANEOUS	13,943	0	9,000
Totals for dept 000.000 - GENERAL		<u>215,468</u>	<u>189,220</u>	<u>252,484</u>
Dept 694.000 - OTHER FINANCING SOURCES				
935-694.000-676.938	TRANSFER FR DOWNTOWN DEBT RET	196	0	0
Totals for dept 694.000 - OTHER FINANCING SOURCES		<u>196</u>	<u>0</u>	<u>0</u>
TOTAL ESTIMATED REVENUES		<u>215,664</u>	<u>189,220</u>	<u>252,484</u>
APPROPRIATIONS				
Dept 484.000 - RECORD KEEPING				
935-484.000-706.101	PAYROLL	307	5,000	5,100
935-484.000-715.000	SOCIAL SECURITY TAXES	1	0	0
935-484.000-729.100	PUBLIC NOTICE PRINTING	152	0	150
935-484.000-729.211	MARKETING	22,470	24,500	24,000
935-484.000-757.000	SUPPLIES -GENERAL	0	9,800	1,000
935-484.000-776.600	PLANTER MTCE	1,918	10,000	20,000
935-484.000-776.605	BEAUTIFICATION	(988)	10,000	10,000
935-484.000-776.650	SOCIAL DISTRICT	0	0	2,500
935-484.000-776.700	MAINTENANCE-PARKING LOTS	25,713	23,500	30,000
935-484.000-801.000	PROFESSIONAL SVCS	21,370	4,200	4,500
935-484.000-826.100	ADMINISTRATIVE/LEGAL EXPENSES	5,000	5,000	5,000
935-484.000-881.100	CHRISTMAS DECORATIONS	1,876	3,500	3,500
935-484.000-884.100	ECONOMIC PLANNING	555	0	0
935-484.000-921.000	UTILITIES	541	11,750	11,500
935-484.000-957.000	DUES & SUBSCRIPTIONS	200	300	400
935-484.000-974.106	PARKING LOT RECONSTRUCTION	96,892	40,794	0
935-484.000-974.150	PARKING LOT PATCHING/REPAIR	883	25,968	5,000
935-484.000-979.010	MISCELLANEOUS	1,996	2,500	3,000
935-484.000-994.000	PRINCIPAL PAYMENT	11,500	11,500	11,500
935-484.000-996.000	INTEREST EXPENSE	2,438	2,438	1,951
Totals for dept 484.000 - RECORD KEEPING		<u>192,824</u>	<u>190,750</u>	<u>139,101</u>
Dept 965.000 - OTHER FINANCING SOURCES				
935-965.000-965.205	TRANSFER TO ECON DEVPMT FUND	15,000	15,000	15,000
935-965.000-965.248	TRANSFER TO DDA PUBLIC ART	5,000	5,000	5,000
935-965.000-965.740	TR TO PURE TEC CAMPAIGN FUND	1,250	1,250	1,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 965.000 - OTHER FINANCING SOURCES				
	Totals for dept 965.000 - OTHER FINANCING SOURCES	21,250	21,250	21,500
TOTAL APPROPRIATIONS		214,074	212,000	160,601
NET OF REVENUES/APPROPRIATIONS - FUND 935		1,590	(22,780)	91,883
ESTIMATED REVENUES - ALL FUNDS		14,067,743	16,603,978	18,750,139
APPROPRIATIONS - ALL FUNDS		17,146,214	18,491,464	20,071,082
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(3,078,471)	(1,887,486)	(1,320,943)



Resolution R-05-23

Resolution #05-23 - FY2023-2024 Budget Approval

At a Regular Meeting of the City Council of the City of Tecumseh held on the 1st day of May, 2023 in City Council Chambers at 309 E. Chicago Boulevard, Tecumseh, Michigan.

Whereas, the Tecumseh City Charter provide that the Tecumseh City Council shall, by resolution, not later than the second Monday in May, adopt a budget of the City for the next fiscal year and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal operating purposes subject to the limitations contained in Section 9.1 of said Charter, and

Whereas, a notice of the budget and the public hearing was published on April 20, 2023 and a public hearing was held on May 1, 2023, at 7:35 p.m. in accordance with provisions of Section 8.3 of the Charter and Public Act No. 5 of the Public Acts of Michigan, 1982; and

Whereas, the City Manager has prepared and submitted to the Council a balanced budget for Fiscal Year 2023-2024 in accordance with the appropriate state and federal regulations, and local Charter provisions;

Therefore, Be It Resolved, that the appropriations for the Fiscal Year commencing July 1, 2023 and ending June 30, 2024 are hereby authorized on a functional basis for the General Fund and on a Fund Basis for other funds, as follows:

{see attached}

Motion for adoption by:

Supported by: tmiller

AYES

NAYS

ABSENT

This is to certify that this resolution was duly adopted at the meeting of the City Council on

Jackson L. Baker
Mayor

Tonya A. Miller, miPMC
City Clerk

CERTIFICATION

I, the undersigned, the duly qualified City Clerk for the City of Tecumseh, County of Lenawee, Michigan do hereby certify that the foregoing constitutes a true and complete copy of a motion adopted by the City Council of the City of Tecumseh, on , the original of which is in my office, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the full set of minutes from said meeting will be made available, as required by said Act.

Dated:

Tonya A. Miller, miPMC
City Clerk

BUDGET SUMMARY INFORMATION

GENERAL FUND EXPENDITURES (General Operating Purposes)

General	1,793,840
Cemetery	324,185
Police	2,141,659
Emergency Services	784,923
Public Works	199,198
Parks and Recreation	569,033
Total	5,812,838
Transfers Out	2,018,200
Total General Fund Expenditures	7,831,038

EXPENDITURES - OTHER GOVERNMENT FUNDS/ENTERPRISE FUNDS

Major Street Fund	1,313,780
Local Street Fund	670,370
Public Act 48 Fund	35,000
Municipal Purchase Fund	13,000
Brownfield Redevelopment Fund	71,311
Economic Development Fund	282,251
Tecumseh DDA Public Art Fund	23,000
Development Services Fund	295,181
Tecumseh Local Development Finance Authority	-
Adrian- Tecumseh LDFA	174,330
Movies in the Park Fund	2,700
Market on Evans Fund	1,500
Kiwanis Trail Project Fund	-
Tree Fund	1,000
Bicentennial Fund	-
2020 Unlimited Tax GOB Fund	516,064
Capital Improvement Bond Fund	316,150
Capital Improvement Fund	2,170,228
Wastewater fund	1,992,080
Water Fund	985,155
Equipment Maintenance Fund	495,114
Civic Auditorium Fund	5,000
Perpetual Care Fund	5,065
Civic Endowment Fund (LCF)	65,000
Employees Retirement Fund	2,162,253
Visit Lenawee Campaign Fund	6,250
Memorial Day Parade Fund	3,500
Special Assessment Fund	55,000
Tecumseh Civic Auditorium	419,161
Tecumseh Downtown Develop Authority (DDA)	160,601

Be It Further Resolved that the Estimated Revenues for the 2023-2024 Fiscal Year are:

GENERAL FUND REVENUES (General Operating Purposes)

Property Taxes	4,724,315
State of Michigan	1,525,150
Federal Grants	373,000
Other	482,525
Cemetery	121,060
Public Works	2,500
Parks and Recreation	145,900
Transfers In	11,000

Total General Fund Revenue	7,385,450
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REVENUES - OTHER GOVERNMENT/ENTERPRISE FUNDS

Major Street Fund	1,013,980
Local Street Fund	555,466
Public Act 48 Fund	37,000
Municipal Purchase Fund	18,975
Brownfield Redevelopment Fund	17,268
Economic Development Fund	286,000
Tecumseh DDA Public Art Fund	23,000
Development Services Fund	307,700
Tecumseh Local Development Finance Authority	-
Adrian- Tecumseh LDFA	202,596
Movies in the Park Fund	2,700
Market on Evans Fund	1,500
Kiwanis Trail Project Fund	-
Tree Fund	-
Bicentennial Fund	5,000
2020 Unlimited Tax GOB Fund	516,064
Capital Improvement Bond Fund	316,150
Capital Improvement Fund	1,359,500
Wastewater fund	1,593,636
Water Fund	995,255
Equipment Maintenance Fund	626,560
Civic Auditorium Fund	5,000
Perpetual Care Fund	38,108
Civic Endowment Fund	85,000
Employees Retirement Fund	2,621,247
Visit Lenawee Campaign Fund	6,500
Memorial Day Parade Fund	4,000
Special Assessment Fund	55,000
Tecumseh Civic Auditorium	419,000
Tecumseh Downtown Develop Authority (DDA)	252,484

Be it Further Resolved, that as authorized under Chapter 9 of the Charter of the City of Tecumseh, the Council does hereby determine that there shall be levied upon the real and personal property in the City of Tecumseh, a general ad valorem tax rate of **13.9364 mills** for General Operating purposes (Administration, Elections, Police Emergency Services, Cemetery, Parks and Recreation, Rubbish and other uses), for the Fiscal Year 2023-2024; and

Be it Further Resolved, that the total number of mills to be levied for the 2023-2024 Fiscal Year will be **13.9364** for General Operations.