

CITY OF OWOSSO 2022-23 ADOPTED BUDGET



City Council

Christopher T. Eveleth, Mayor
Susan J. Osika, Mayor Pro-Tem
Janae Fear
Jerry Haber
Daniel Law
Nicholas Pidek
Robert J. Teich, Jr.

May 16, 2022 City Council Meeting

TABLE OF CONTENTS-FY2022-23 ADOPTED BUDGET

Budget Resolution-----1

Executive Summary-----10

Budget Overview-----16

Budget Presentation and Highlights-----19

Budget Spreadsheet (all funds)-----46

2022-23 City Budget Adoption

City Manager Henne noted that the budget before Council this evening had been updated to reflect the changes requested by Council at the last budget work session.

Mayor Eveleth thanked staff for the wonderful job they had done in assembling this budget, saying he felt good about it.

Motion by Councilmember Pidek to adopt the following General Appropriations Resolution approving the 2022-2023 City Budget (including DDA Appropriations):

RESOLUTION NO. 74-2022

**GENERAL APPROPRIATIONS ACT (BUDGET)
FISCAL YEAR 2022-2023**

A resolution to establish a general appropriations act for the City of Owosso; to define the powers and duties of the city officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

WHEREAS, pursuant to Chapter 8, Section 5 of the Owosso City Charter, the City Council has received the proposed budget for the fiscal year beginning July 1, 2022 and held a public hearing on May 2, 2022; and

WHEREAS, it is the intent of the Downtown Development Authority to levy a tax for general operating purposes pursuant to Public Act 197 of 1975; and

WHEREAS, the City Council has held other sessions to discuss the proposed budget.

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Owosso hereby adopts the FY2022 - 2023 budget and sets the tax rates as shown below.

Section 1: Title

This resolution shall be known as the Owosso General Appropriations Act.

Section 2: Chief Administrative Officer

The City Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

Section 3: Fiscal Officer

The Finance Director shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Estimated Expenditures

The following amounts are hereby appropriated for the operations of the City Government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<u>General Fund</u>			
APPROPRIATIONS			
101	CITY COUNCIL	\$	6,800
171	CITY MANAGER		273,386
201	FINANCE		304,153
209	ASSESSING		204,537
210	CITY ATTORNEY		120,000

General Fund (cont.)

215	CLERK	332,593
226	HUMAN RESOURCES	204,517
253	TREASURY	170,218
258	INFORMATION & TECHNOLOGY	261,225
265	BUILDING & GROUNDS	125,947
299	GENERAL ADMIN	272,659
300	POLICE	2,825,081
335	FIRE	2,305,188
370	BUILDING AND SAFETY	300,766
441	PUBLIC WORKS	776,165
528	LEAF AND BRUSH COLLECTION	202,397
585	PARKING	24,950
728	COMMUNITY DEVELOPMENT	103,370
756	PARKS	203,916
966	TRANSFERS OUT	56,971
TOTAL APPROPRIATIONS		\$ 9,074,839

Major Streets Fund

APPROPRIATIONS		
451	CONSTRUCTION	\$ 260,500
463	STREET MAINTENANCE	272,066
473	BRIDGE MAINTENANCE	12,140
474	TRAFFIC SERVICES-MAINTENANCE	20,506
478	SNOW & ICE CONTROL	131,778
480	TREE TRIMMING	60,568
482	ADMINISTRATION & ENGINEERING	180,538
485	LOCAL STREET TRANSFER	350,000
486	TRUNKLINE SURFACE MAINTENANCE	2,641
488	TRUNKLINE SWEEPING & FLUSHING	3,662
490	TRUNKLINE TREE TRIM & REMOVAL	177
491	TRUNKLINE STORM DRAIN, CURBS	1,380
492	TRUNKLINE ROADSIDE CLEANUP	169
494	TRUNKLINE TRAFFIC SIGNS	564
496	TRUNKLINE TRAFFIC SIGNALS	
497	TRUNKLINE SNOW & ICE CONTROL	27,752
TOTAL APPROPRIATIONS		\$ 1,324,441

Local Streets Fund

APPROPRIATIONS		
451	CONSTRUCTION	\$ 382,500
463	STREET MAINTENANCE	403,388
474	TRAFFIC SERVICES-MAINTENANCE	6,447

Local Streets Fund (cont.)

478	SNOW & ICE CONTROL	65,397
480	TREE TRIMMING	81,363
482	ADMINISTRATION & ENGINEERING	91,835
TOTAL APPROPRIATIONS		\$ 1,030,930

Parks and Recreation Sites Fund

APPROPRIATIONS		
756	PARKS	\$ 47,800
TOTAL APPROPRIATIONS		\$ 47,800

CDBG Revolving Loan Fund

APPROPRIATIONS		
000	REVENUE	2,914
200	GEN SERVICES	1,571
TOTAL APPROPRIATIONS		4,485

Downtown Development Authority

APPROPRIATIONS		
200	GEN SERVICES	81,929
299	GENERAL ADMIN	94,881
695	ORGANIZATION	10,000
696	PROMOTION	19,000
697	DESIGN	11,600
698	ECONOMIC RESTRUCTURING	20,000
901	CAPITAL OUTLAY	1,900
905	DEBT SERVICE	78,432
TOTAL APPROPRIATIONS		317,742

Historical Commission

APPROPRIATIONS		
797	HISTORICAL COMMISSION	20,842
798	CASTLE	15,780
799	GOULD HOUSE	13,250
800	COMSTOCK/WOODARD	500
TOTAL APPROPRIATIONS		50,372

General Obligation Debt Fund

APPROPRIATIONS		
905	DEBT SERVICE	791,950
TOTAL APPROPRIATIONS		791,950

Building Authority Fund

APPROPRIATIONS		
901	CAPITAL OUTLAY	29,500
TOTAL APPROPRIATIONS		29,500

Transportation Fund

APPROPRIATIONS		
200	GEN SERVICES	77,155
TOTAL APPROPRIATIONS		----- 77,155

Sewer Fund

APPROPRIATIONS		
200	GEN SERVICES	2,090,402
549	SEWER OPERATIONS	171,072
901	CAPITAL OUTLAY	485,000
905	DEBT SERVICE	131,228
TOTAL APPROPRIATIONS		----- 2,877,702

Water Fund

APPROPRIATIONS		
200	GEN SERVICES	891,525
552	WATER UNDERGROUND	2,677,040
553	WATER FILTRATION	1,546,975
901	CAPITAL OUTLAY	1,468,545
905	DEBT SERVICE	909,816
TOTAL APPROPRIATIONS		----- 7,493,901

Waste Water Treatment Fund

APPROPRIATIONS		
200	GEN SERVICES	6,350
548	WASTEWATER OPERATIONS	1,915,488
901	CAPITAL OUTLAY	5,012,126
905	DEBT SERVICE	350,737
TOTAL APPROPRIATIONS		----- 7,284,701

Fleet Fund

APPROPRIATIONS		
891	FLEET MAINTENANCE	331,468
901	CAPITAL OUTLAY	390,200
TOTAL APPROPRIATIONS		----- 721,668

Brownfield Authority

Fund 276 - OBRA FUND DISTRICT #16 - QDOBA		
APPROPRIATIONS		
730	PROFESSIONAL SERVICES	560
905	DEBT SERVICE	28,172
TOTAL APPROPRIATIONS		----- 28,732

Fund 283 - OBRA FUND-DISTRICT#3-TIAL		
APPROPRIATIONS		
730	PROFESSIONAL SERVICES	750
905	DEBT SERVICE	22,408
964	TAX REIMBURSEMENTS	1,147
TOTAL APPROPRIATIONS		24,305

Fund 288 - OBRA FUND-DISTRICT #17 CARGILL (PREV #8)		
APPROPRIATIONS		
730	PROFESSIONAL SERVICES	12,000
905	DEBT SERVICE	190,721
TOTAL APPROPRIATIONS		202,721

Fund 289 - OBRA:DISTRICT#9(ROBBIN'S LOFT)		
APPROPRIATIONS		
730	PROFESSIONAL SERVICES	1,200
TOTAL APPROPRIATIONS		1,200

Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT)		
APPROPRIATIONS		
730	PROFESSIONAL SERVICES	1,000
964	TAX REIMBURSEMENTS	124,349
TOTAL APPROPRIATIONS		125,349

Fund 295 - OBRA-DIST#15 -ARMORY BUILDING		
APPROPRIATIONS		
730	PROFESSIONAL SERVICES	6,500
964	TAX REIMBURSEMENTS	67,573
TOTAL APPROPRIATIONS		74,073

Section 5: Estimated Revenues

The following are estimated to be available for the fiscal year beginning July 1, 2022 and ending June 30, 2023, to meet the foregoing appropriations.

General Fund

ESTIMATED REVENUES		
000	REVENUE	\$ 9,043,568
TOTAL ESTIMATED REVENUES		\$ 9,043,568

Major Streets Fund

ESTIMATED REVENUES		
000	REVENUE	1,596,167
TOTAL ESTIMATED REVENUES		1,596,167

Local Streets Fund

ESTIMATED REVENUES		
000	REVENUE	920,448

TOTAL ESTIMATED REVENUES		920,448

Parks and Recreation Sites Fund

ESTIMATED REVENUES		
000	REVENUE	47,800

TOTAL ESTIMATED REVENUES		47,800

OMS/DDA Fund

ESTIMATED REVENUES		
000	REVENUE	145,355

TOTAL ESTIMATED REVENUES		145,355

ARPA – American Rescue Plan Act

ESTIMATED REVENUES		
000	REVENUE	755,860

TOTAL ESTIMATED REVENUES		755,860

Downtown Development Authority

ESTIMATED REVENUES		
000	REVENUE	311,547

TOTAL ESTIMATED REVENUES		311,547

Historical Commission Fund

ESTIMATED REVENUES		
000	REVENUE	39,825

TOTAL ESTIMATED REVENUES		39,825

Debt Service Fund

ESTIMATED REVENUES		
000	REVENUE	791,967

TOTAL ESTIMATED REVENUES		791,967

Special Assessment Fund

Fund 376 - 2013 SPECIAL ASSESSMENT		
ESTIMATED REVENUES		
000	REVENUE	1,190

TOTAL ESTIMATED REVENUES		1,190

Fund 382 - 2016 SPECIAL ASSESSMENT		
ESTIMATED REVENUES		
000	REVENUE	4,355

TOTAL ESTIMATED REVENUES		4,355

Fund 383 - 2017 SPECIAL ASSESSMENTS		
ESTIMATED REVENUES		
000	REVENUE	19,446

TOTAL ESTIMATED REVENUES		19,446

Fund 384 - 2018 SPECIAL ASSESSMENTS		
ESTIMATED REVENUES		
000	REVENUE	57,378

TOTAL ESTIMATED REVENUES		57,378

Fund 385 - 2019 SPECIAL ASSESSMENTS		
ESTIMATED REVENUES		
000	REVENUE	23,343

TOTAL ESTIMATED REVENUES		23,343

Fund 386 - 2020 SPECIAL ASSESSMENTS		
ESTIMATED REVENUES		
000	REVENUE	24,035

TOTAL ESTIMATED REVENUES		24,035

Fund 387 - 2021 SPECIAL ASSESSMENTS		
ESTIMATED REVENUES		
000	REVENUE	20,280

TOTAL ESTIMATED REVENUES		20,280

Building Authority Fund

ESTIMATED REVENUES		
000	REVENUE	29,500

TOTAL ESTIMATED REVENUES		29,500

Transportation Fund

ESTIMATED REVENUES		
000	REVENUE	77,155

TOTAL ESTIMATED REVENUES		77,155

Sewer Fund

ESTIMATED REVENUES		
000	REVENUE	2,771,454

TOTAL ESTIMATED REVENUES		2,771,454

Water Fund

ESTIMATED REVENUES		
000	REVENUE	6,906,427

TOTAL ESTIMATED REVENUES		6,906,427

Waste Water Treatment Fund

ESTIMATED REVENUES		
000	REVENUE	7,342,269
TOTAL ESTIMATED REVENUES		7,342,269

Fleet Fund

ESTIMATED REVENUES		
000	REVENUE	646,527
TOTAL ESTIMATED REVENUES		646,527

Brownfield Authority

Fund 276 - OBRA FUND DISTRICT #16 - QDOBA

ESTIMATED REVENUES		
000	REVENUE	10,124
TOTAL ESTIMATED REVENUES		10,124

Fund 277 - OBRA FUND DISTRICT #20 - J&H OIL

ESTIMATED REVENUES		
000	REVENUE	48,463
TOTAL ESTIMATED REVENUES		48,463

Fund 283 - OBRA FUND-DISTRICT#3-TIAL

ESTIMATED REVENUES		
000	REVENUE	30,813
TOTAL ESTIMATED REVENUES		30,813

Fund 288 - OBRA FUND-DISTRICT #17 CARGILL (PREV #8)

ESTIMATED REVENUES		
000	REVENUE	184,959
TOTAL ESTIMATED REVENUES		184,959

Fund 289 - OBRA:DISTRICT#9(ROBBIN'S LOFT)

ESTIMATED REVENUES		
000	REVENUE	3,602
TOTAL ESTIMATED REVENUES		3,602

Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT)

ESTIMATED REVENUES		
000	REVENUE	125,349
TOTAL ESTIMATED REVENUES		125,349

Fund 295 - OBRA-DIST#15 -ARMORY BUILDING

ESTIMATED REVENUES		
000	REVENUE	74,073
TOTAL ESTIMATED REVENUES		74,073

Section 6: Millage Levy

The City Council shall cause to levy and collect the general property tax on all real and personal property per \$1,000 of taxable value within the city upon the current tax roll an amount equal to the following:

GENERAL OPERATING – CITY CHARTER	12.6919
PA 298 –BRUSH/LEAVES/STREET CLEANING	1.0000
TRANSPORTATION - SATA	0.1500
STREET DEBT	2.6784
TOTAL	16.5203
DOWNTOWN DEVELOPMENT AUTHORITY DISTRICT	1.8855

Section 7: Adoption of Budget by Reference

The general fund budget of the City of Owosso is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 4 and 5 of this act.

Section 8: Appropriation not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any city order for expenditures that exceed appropriations.

Section 9: Periodic Fiscal Reports

The fiscal officer shall provide the City Council monthly reports of fiscal year to date revenues and expenditures compared to the budgeted amounts.

Section 10: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 11: Budget Monitoring

Whenever it appears to the fiscal officer or the City Council that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the fiscal officer shall present to the City Council recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 12: City Council Adoption

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Law, Pidek, Teich, Haber, Fear, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of May 16, 2022.


Amy K. Kirkland, City Clerk



Executive Summary – FY 2022-23 Budget

The Fiscal Year 2022-23 budget is the result of the dedicated work of a number of city staff members and elected/appointed officials. Thanks are due to the Owosso City Council and the City's Department Heads for their assistance in developing this budget. In addition, the staff of the City's finance department provided valuable support in preparing revenue and expense projections, while the entire workforce of the City has been supportive in trusting and following the City's leadership efforts.

This document represents a diligent effort to provide an affordable, hi-quality, and safe environment for our employees, residents, business owners, and visitors. It is designed to provide a transparent view of the City's current funding practices, historical financial health, and our projections for future revenues and expenditures.

It will be important for the City of Owosso to identify factors that encourage better than average improvement in the coming years. Fiscally, city officials have made conservative financial decisions that serve to preserve Owosso's financial future. Financial policies have been put into place that serve as triggers for needed financial decisions rather than risk having these tough decisions deferred. Most importantly, the city understands that good financial health directly impacts our ability to deliver quality public service to our residents.

This executive summary will highlight a number of the key issues affecting the City's finances. This summary will also outline many financial and administrative decisions that officials have made to appropriately address the needs of our taxpayers in light of the financial constraints within which our city must operate. A more in-depth analysis of the revenues and expenses proposed for the fiscal year is provided later in the document. Any questions regarding this budget document should be addressed to the City Manager's office.

State Economic and Policy Impact

The State Legislature and Governor have made significant changes to Michigan local revenue sharing over the last 18 years. There are two types of revenue sharing: Constitutional and Statutory. Constitutional revenue sharing mandates that 15% of the 4% portion of Michigan's 6% sales tax is distributed to cities, villages and townships on a population basis. This formula cannot be changed by the legislature since it is part of the state's constitution. Statutory revenue sharing can be changed by the legislature and has been changed and renamed a few times. Currently, it is called the City, Village, and Township Revenue Sharing (CVTRS) program.

Because CVTRS funding is decided by the State Legislature, it has become an attractive source of funding to balance the state's budget since the great recession. This means that cities like Owosso have seen a dramatic decrease in its CVTRS revenue over the last 18 years. In Owosso's case, over \$10 million has been diverted away from the City by the State of Michigan since 2003. That is an average of \$750,000 per year that should have been allocated to Owosso's revenue sharing payments to fund basic services that was instead diverted to fund other State budget priorities. However, with recent infusions of Federal money through COVID relief programs as well as a stronger state economy in the few years

leading up to the COVID pandemic, the state has steadily increased CVTRS payments to Michigan municipalities.

In addition to CVTRS payment reductions, property taxes continue to hit the glass ceiling of the Headlee Amendment (1978) and Proposal A (1994). These two state tax policies limit the amount of revenue that can be collected from property taxes - many cities' principal means of funding basic services (i.e. police departments, fire departments, parks, general administration, and certain community development efforts).

Marijuana legalization has also brought in some new revenue but not enough to make a noticeable impact in the short term. Licensing fees must only be used for certain activities while the city's share of the marijuana excise tax has allowed the city to step up its partnership with the Owosso School System to provide additional officers to protect students and staff.

Retirement Costs

MERS Pension System

The city's MERS Pension funded ratio for the defined benefit groups is 86%. This is better than most cities in the state but is due to a better than expected rate of return over the last few years. The health of the city's retirement system will depend upon continued positive investment performance which is never guaranteed – especially with recent increases to inflation and market fluctuations resulting from this volatility. The city's annual required contributions will continue to grow and account for 4% of all city expenses. This number will increase because the annual contribution amount rises much quicker than the rate of inflation and increases in revenue to the city. In 2019, the city negotiated with the police and fire unions to place all new hires into a hybrid DB/DC plan that will slow increases to the city's annual payment.

Capital Improvements and Purchases

This will be the 3rd year that the City has operated under a 6-year capital improvements plan. That plan was approved by Planning Commission and City Council in early 2022. The purpose of the capital improvements plan is to list and prioritize all needed capital projects city wide. The plan is not a commitment of current or future funding – rather a plan to help guide staff and council decisions on needed improvements in the city.

For FY 2022-23 the city will be funding these capital projects:

- General Fund: \$750,184 for improvements and capital purchases
 - \$99,000: IT/Technology
 - Police and Fire
 - \$7,000: Police body cams
 - \$8,500: Thermal camera
 - \$34,950: Monitor and defibrillator
 - \$4,900: Building improvements

- \$154,743: Police cruisers
 - \$228,591: Ambulance
 - \$160,000: SCBA Packs
 - General Admin
 - \$4,950: Election equipment
 - \$8,450: Agenda management software
 - \$6,300: Laser fiche server replacement
 - DPW
 - \$12,000: Insulating DPW building
 - \$10,000: Collamer Park improvements
 - \$6,300: Holman Pool building improvement
 - \$
- Major Street Fund \$409,250
 - \$248,000: North Street (Hickory to M52)
 - \$10,000: Street Patching
 - \$65,000: Sidewalk replacement
 - \$7,500: Safe routes to school program (grant prep, engineering)
 - \$50,000: Storm sewer lining
 - \$15,000: Storm sewer televising
 - \$10,000: Pavement marking
 - \$3,750: Traffic counter
- Local Streets Fund \$608,750
 - \$220,000: Center Street (King to North)
 - \$137,500: Lee Street
 - \$75,000: Sidewalk replacement
 - \$10,000: Street patching
 - \$7,500: Safe routes to school (grant prep, engineering)
 - \$90,000: Chip seal program
 - \$50,000: Storm sewer lining
 - \$15,000: Storm sewer televising
 - \$3,750: Traffic counter
- Parks Millage Fund \$47,800 for various park system improvements
- ARPA Funds \$1,514,562
 - \$750,000: Contribution for water projects per 5-year rate study
 - \$329,562: Lead Service Line Replacement
 - \$160,000: Fire Department SCBA packs
 - \$275,000: Replace chairman lights in DDA District
- Sewer Fund: \$480,000
 - \$400,000: Open-cut sanitary sewer repairs (areas that could not be slip-lined)

- \$70,000: Two standby Generators for Wright St and Palmer St lift stations
 - \$10,000: Osburn St lift station maintenance
- Water Fund: \$2,295,261
 - \$345,016: DWAM Lead Service Line Grant (Identification of Lines)
 - \$10,000: Cross Connection Inspection Service3.
 - \$200,000: SCADA System Upgrade (Carry-forward)
 - \$9,600: Computer replacements
 - \$22,000: Plant HVAC upgrade
 - \$12,000: CO2 System Maintenance
 - \$10,000: Aerator Inspection and Cleaning
 - \$208,100: Lime Pit Sludge Removal (#4 Lagoon)
 - \$1,433,545: Water main replacements (DWRFB Bonds and Grants)
 - \$35,000: Power Transfer Switch Replacement
- Waste Water Plant: \$282,900
 - \$8,400: IT and computer upgrades
 - \$24,500: MISC Plant process maintenance and upgrades
 - \$75,000: Admin building repointing (mason work)
 - \$50,000: Admin building roof maintenance
 - \$20,000: Pipe hanger replacements
 - \$12,000: Confined space entry system
 - \$25,000: Screw pump #4 deflector plate
 - \$23,000: Tertiary pump/motor rehabilitation
 - \$35,000: Main breaker replacement (keeping old as backup)
 - \$10,000: Backwash Motor Rehab
- Fleet Fund: \$390,200
 - \$20,000: Vehicle Hoist
 - \$12,000: Tire Changer
 - \$3,000: Parts washer and oil dispenser
 - \$185,000: 10 yard dump truck
 - \$95,000: Skid Steer loader
 - \$18,000: Pavement Saw
 - \$57,200: Two 4x2 pickups (3/4 ton)

Long Term Debt

Historically, Owosso has been debt-adverse. However, in 2016 the voters approved a \$10 million streets project bond to address the city's crumbling roadways and City Council approved \$2 million to update all water meters in the City's water system. In the ten years between 2006 and 2016, the city's long-term debt has hovered between \$2.2 and \$3.4 million. With the 2016 streets bond, 2018 water meter

replacement program, and now the DWRF and SRF state revolving loan programs, long term debt has increased to \$18.8 million for FY 22-23. With most of this new debt taken on during periods of low interest rates or as a part of state-sponsored debt programs that carry historically low interest rates, this means that the city is being strategic with its new debt obligations.

Staffing

For FY 22-23, the total FTE for the City stands at 95 with an addition of 21 part time, and 2 seasonal employees.

Health Insurance Costs

The City of Owosso offers health, vision, and dental insurance based on the hard-cap model allow under Public Act 152 of 2011. Every October, the State Treasurer releases a maximum amount that municipalities may fund employee healthcare based on three categories: single coverage, individual & 2-person coverage, and family coverage. The cap amounts for calendar year 2023 are as follows:

- Single: \$7,304.51/year
- 2-person: \$15,276.01/year
- Family: \$19,921.45/year

The city offers a health plan that is funded completely by these hard caps but also gives employees the option to upgrade for an additional cost borne by the employee. If an employee elects to get coverage elsewhere, the city pays that employee to not take the city's health coverage. This payment is less than the cost of insuring the employee and is a useful tool to reduce overall healthcare cost to the city. The total cost of health care for the city in FY 22-23 (including costs for employees not taking the city's plan) will be \$1,358,343 (\$916,774 of that cost is allocated to the General Fund). This is a 9% increase from FY 21-22. In the last 11 years, the cost of health insurance has risen 55% - an average of 5% per year.

Future Years' Expectations

It will be important for the City to project its revenues and expenditures long-term in order to make sound fiscal decisions on an annual basis. That work is assisted by the 6-year capital improvements plan, four utilities-related asset management plans, a fund balance policy, and the city's willingness to look for new revenue sources (i.e. marijuana facilities state tax disbursements and new grant opportunities). However, current laws regulating our property tax system – which represents the city's largest General Fund revenue source – make it difficult for communities like Owosso to grow their tax revenues to fund adequate basic services. In short, Owosso's property tax revenues have only just rebounded to match what the city was collecting before the great recession – but during the same period, costs have steadily gone up. The city has met those challenges by greatly reducing the amount of staff positions but the work is not done. Accordingly, it is important that the city's leadership continue to explore appropriate combinations of expense reduction, service efficiency, and revenue enhancements to ensure that our residents and business owners continue to receive the services that they need at a cost that is reasonable.

Conclusion

There are a number of issues that continue to affect Owosso's finances – some positive and some negative. The city's leadership will be persistent in its efforts to provide a high level of fiscal management that focuses on reducing unnecessary costs and improving revenues while providing excellent services at an affordable cost to our taxpayers.

A handwritten signature in black ink, appearing to read "Nathaniel R. Henne", enclosed in a thin black rectangular border.

Nathaniel R. Henne – City Manager

Budget Overview

City of Owosso

Owosso became an incorporated city in 1859. The name Owosso was adapted in 1840 from the name of a famous Chippewa Indian chieftain called “Wasso”.

Owosso is the largest city in Shiawassee County with a population of 14,771 (2020 census) and an area equal to 4.45 square miles. The city has a widely diversified industrial and commercial center in the midst of a highly agricultural county.

There are 120 acres of parks and playgrounds, as well as two auditoriums for the performing arts, an outdoor amphitheater, and an art museum. Recreation in the area includes a four-mile river walkway, roller-skating rink, skate boarding, an in-city lake for fishing, golf courses and many other facilities for sports and fitness.

Lansing, Flint and Detroit are all within a 90 minute drive of Owosso offering area residents enhanced educational, cultural, and recreational opportunities.

Fund Structure

The City of Owosso maintains accounts for funds including a fund that brings the City of Owosso in compliance with GASB 34. There are six types of funds: General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, Capital Projects Funds and Trust and Agency Funds.

General Fund - The General Fund is the City’s primary operating fund. The General Fund is a government fund that generates revenues to cover general operational expenses and is accounted for on the modified accrual basis. Modified accrual basis of accounting is a blend of both cash and full accrual. Revenue is recognized when it is considered available and measurable, while expenses are recognized when the liability has occurred.

➤ Departments of the General Fund

- City Council-Six council seats plus a council voted Mayor
Enacts legislation, policies, approves budget and assists residents
- City Manager
Directs and coordinates the operations of the City’s departments and staff
- Finance
Financial reporting, budgeting, audit oversight, and investments
- Assessing
Valuation processing of property and represents the city in tax tribunal cases
- Attorney
Contracted by the city for legal services
- Clerk
Clerk to Council and other Boards, custodial of records, city code, and administers elections
- Human Resources
Union, payroll, fringe benefit administration, employee hiring and relations
- Treasurer

- Property tax statements, utility billing, and revenue collection
- **Information and Technology**
Contracted by the city for IT expertise and computer maintenance
- **Building and Grounds**
Repair and maintain city buildings and grounds
- **General Administration**
Day to day administration and costs shared by all General Fund departments
- **Public Safety**
Police and Fire Services for protection of life and property
- **Building and Safety**
Issue building, zoning, and other permits, and ensure code compliance
- **Public Works**
Street sweeping and maintenance including snow plowing and tree maintenance
- **Parking**
Maintain parking lots and streets spaces
- **Community Development**
Analysis, design and planning for community land use
- **Parks**
Maintain city parks and recreation courts, fields, and playgrounds
- **Transfer Out to Other Funds**
General Fund money for support to Historical Commission, Airport, and Capital Improvement Fund

Special Revenue Funds

- **Major and Local Streets Funds** – The Major and Local Streets Funds are considered special revenue funds which utilize state and weight tax revenues for the maintenance and improvements to city streets. The Major Street Fund also maintains three state owned trunk lines.
- **Downtown Façade Fund** – The Downtown Façade Fund pursues grant funding to assist in downtown façade rehabilitation.
- **OMS/DDA Revolving Loan Fund** – The Revolving Loan Fund provides lending to community development projects through the use of CDBG monies.
- **Historical Commission** – The Historical Commission Fund uses resources to preserve the heritage and history of the city.
- **Park/Recreation Fund** – Records the .5 mill voter approved 2-year millage in 2018 for funding to maintain, improve, and upgrade parks.
- **Historical Sites Fund** – Records the .5 mill voter approved 2-year millage in 2018 for funding to maintain, improve, and preserve historical sites within the City of Owosso.
- **American Rescue Plan Act Fund** – Records the one-time revenue and expenditures obligated by the City of Owosso from Federal ARPA program.

General Obligation Debt Service Funds - The Debt Service Funds account for the yearly payments of interest and principal on general obligation debt issued by the city.

Enterprise Funds – Enterprise Funds operate like a business entity. These funds are accounted for on a full accrual basis. The full accrual basis of accounting shows the economic effect of revenues that impact the accounting period; whether or not the cash has been received.

- **Transportation Fund** – This fund collects voter approved millage to support public transportation for city residents. Currently the city contracts with SATA (Shiawassee Area Transportation Association) for these services.
- **Sewer Fund** – The Sewer Fund collects user fees to operate and maintain the city’s sewer system.
- **Water Fund** – The Water Fund collects user fees to operate and maintain the city’s water system.
- **Wastewater Treatment Fund** – This fund accounts for the treatment of waste water utilizing user fees from the city’s water fund and user fees from the Mid-County service area participants.

Internal Service Funds

- The Fleet Fund is the city’s only internal service fund. This fund operates like a business by purchasing and maintaining much of the city vehicles and equipment. When other funds require the use of this equipment or vehicles, they are charged rental income.

Component Funds

- **Brownfield Authority** – The Brownfield Authority captures property taxes for improvement to properties that are considered obsolete.
- **Downtown Development Authority (DDA)** – The DDA collects a separate millage to drive people to the downtown business district.

Trust and Agency Fund - The Trust and Agency Fund accounts for the yearly property tax receipts collected, and tax distributions made by the City. This fund has no revenue or expense recorded, so no budget is required or prepared.

GASB 34 Fund - The GASB 34 Fund converts governmental fund statements to full accrual accounting, in accordance with Governmental Accounting Standards Board Statement 34; no budget is required or prepared for this fund.



City of Owosso

BUDGET PRESENTATION

FISCAL YEAR ENDING JUNE 30, 2023

TUESDAY, APRIL 12, 2022

Budget Procedure Required by Charter

...shall submit to the Council, not later than the first meeting of the Council in April of each year a budget proposal....(Section 8.2)

...budget proposal...shall be available for public inspection in the office of the Clerk within five days after the budget proposal is submitted to the Council... (Section 8.3)

...public hearing on the budget proposal shall be held not less than one week before its final adoption...(Section 8.4)

...regular meeting held not later than the fourth Monday in May of each year, the Council shall, by resolution, adopt a budget for the ensuing fiscal year...(Section 8.5)



FISCAL YEAR ENDING 6-30-2023

Budget Summary

TOTAL REVENUE – ALL FUNDS	\$31,802,193
TOTAL EXPENDITURES – ALL FUNDS	\$31,206,014
REVENUE over EXPENDITURES – ALL FUNDS	\$596,179

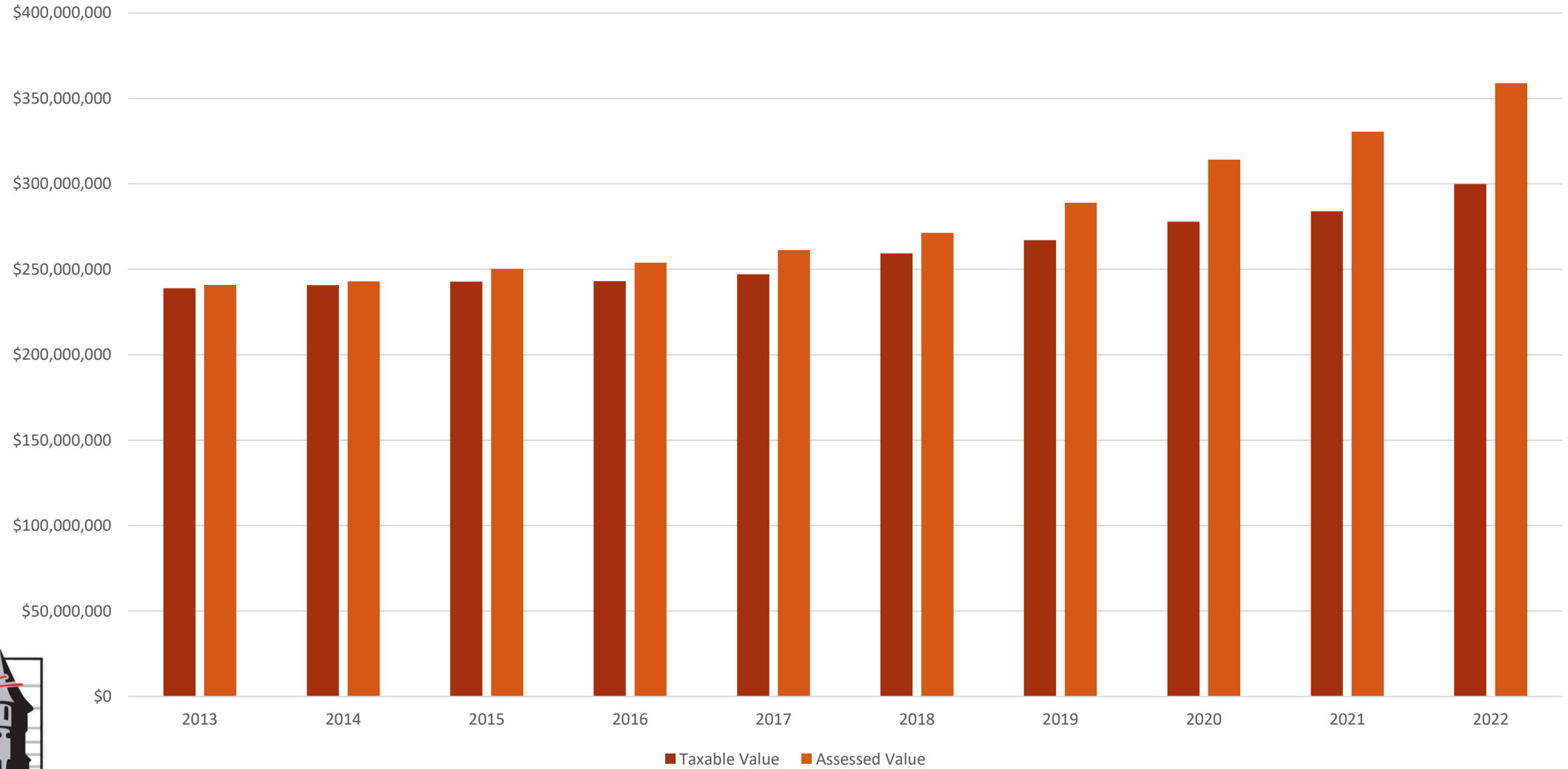


FISCAL YEAR ENDING 6-30-2023

Budget Summary

Fund	Net Revenue / Expenditures	Fund	Net Revenue / Expenditures
General Fund	(\$15,056)	Historical Fund	(\$10,547)
Major Street Fund	\$256,406	Debt Service	\$17
Local Street Fund	(\$125,802)	Special Assessments (Net)	\$150,027
Revolving Loan Fund	\$140,870	Sewer Fund	(\$54,053)
Brownfield Funds (Net)	\$21,003	Water Fund	(\$453,474)
ARPA Fund	\$755,860	Wastewater Fund	\$11,416
DDA Fund	(\$5,347)	Fleet Fund	(\$75,141)

Taxable Value v. Assessed Value



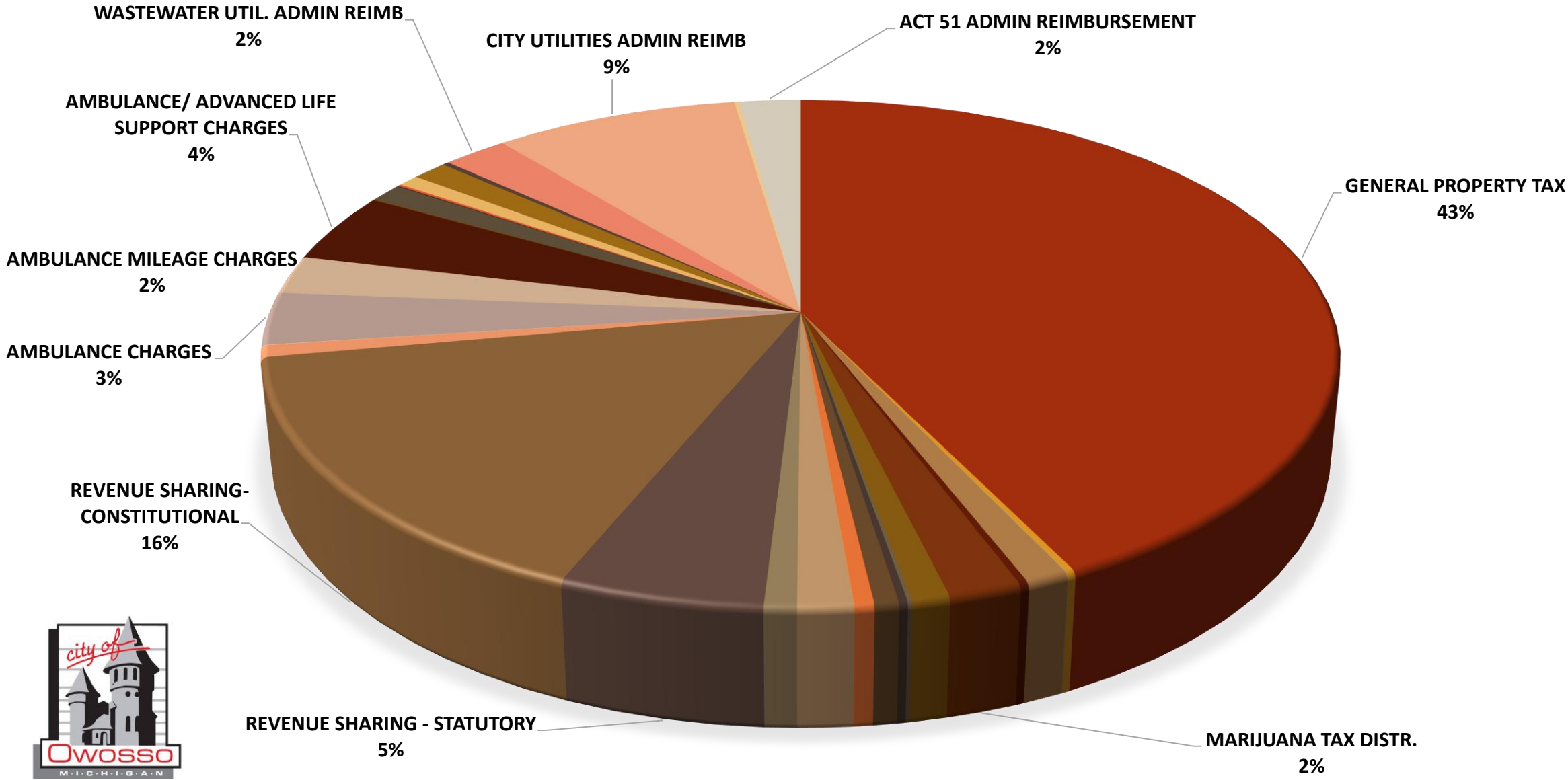
City Millage Rate

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
City Operating	14.037	14.037	14.037	14.037	14.007	14.007	14.007	13.9172	13.8448	13.6814
City Debt	0.2882	0.2728	0.4973	0.4973	1.91	1.97	3.4609	3.2	2.56	2.6557
SATA	0.33	0.2634	0.3285	0.3285	0.3325			0.331	0.15	0.15
Historic/Park							1	0.9931		
Total	14.6552	14.5732	14.8628	14.8628	16.2495	15.977	18.4679	18.4413	16.5548	16.4871

A millage rollback factor (MRF) or “Headlee Rollback” is estimated at .9882 for the new fiscal year (2022) due to annual growth on existing property was greater than the rate of inflation (3.3% CPI)



GENERAL FUND REVENUE



General Fund - Revenues

Total Revenues	\$8,878,786
General Property Tax	\$3,791,355*
*amount LESS DDA capture, BRA capture, IFT, Exemptions (Veterans and Poverty)	
Marijuana Tax Distribution	\$169,000*
*this amount is current year actual per MCL 333.27964 (retail and microbusinesses)	
Revenue Sharing – based on published governor’s recommendation	
Statutory	\$472,902
Constitutional	\$1,412,405
Inter Fund Reimbursements	\$1,174,602



General Fund - Revenues

9,222,614 of taxable value is captured by Brownfield projects

9,350,796 of taxable value is captured by Downtown Development Authority

2,744,695 of taxable value is associated with an approved IFT

900,005 of taxable value is associated with approved OPRA's

594,100 of taxable value is associated with an approved PILT

3,756 of taxable value is associated with Land Bank Property sales

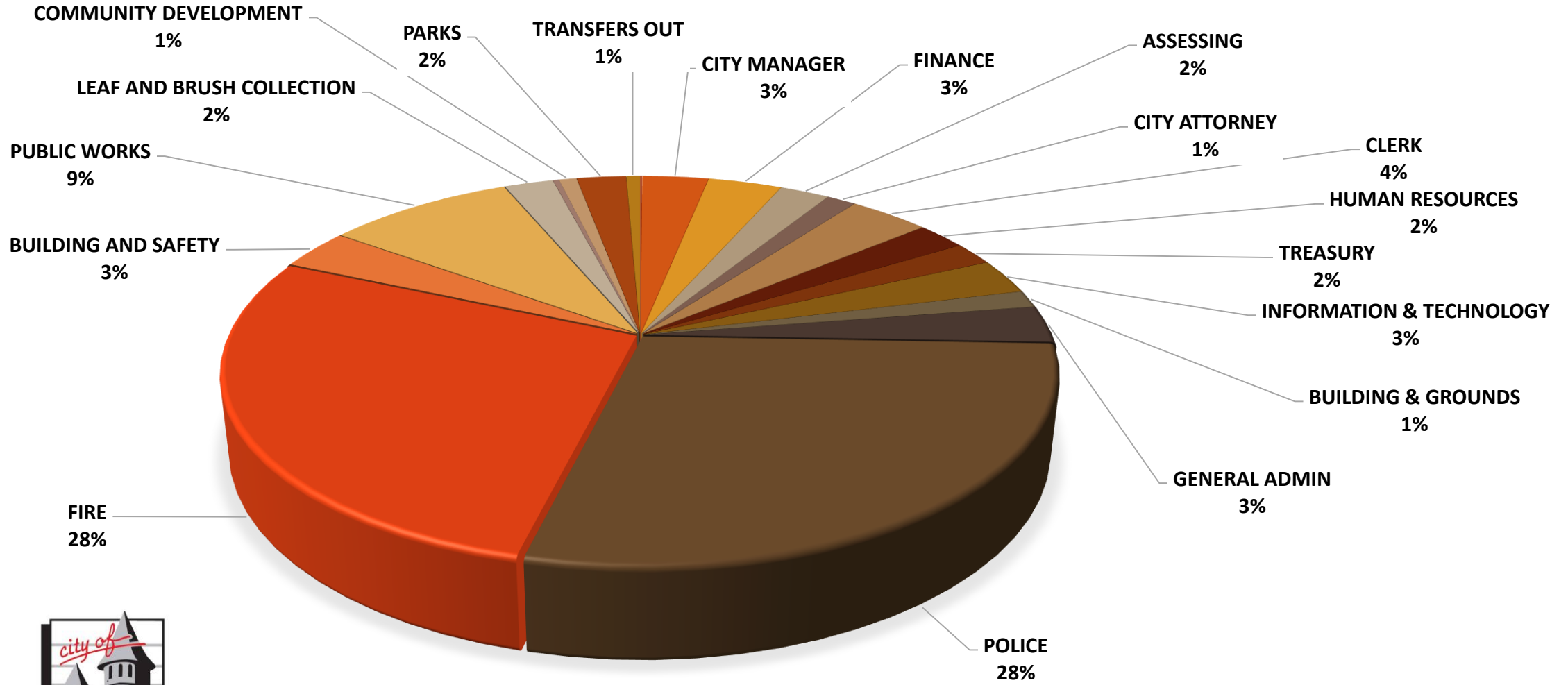
22,815,966 of taxable value (TV) is associated with economic development incentives (8% of TV)

OR

\$312,154.41 of General Fund Property Tax Revenue



GENERAL FUND EXPENSES



General Fund - Expenditures

Total Expenditures	\$8,893,842		
Slight Deficit	(\$15,056)		
Wages and Benefits	\$6,165,921 (69% of expenditures)		
Capital Purchases	\$750,184		
IT/Technology	\$99,000	Police Cruisers	\$154,743
Body Cameras	\$7,000	Radio Booster (PD)	\$6,900
Thermal Camera	\$8,500	Ambulance	\$228,591
Stryker Monitor/Defibrillator	\$34,950	SCBA Packs	\$160,000
DPW Building Insulation	\$12,000	Hopkins Lake	\$10,000
PD building improvements	\$4,900	Holman Building Renovation	\$6,300
Election Equipment	\$4,950	Laser Fiche	\$3,900
Agenda System/Docu Sign	\$8,450		



Street Funds - Revenues

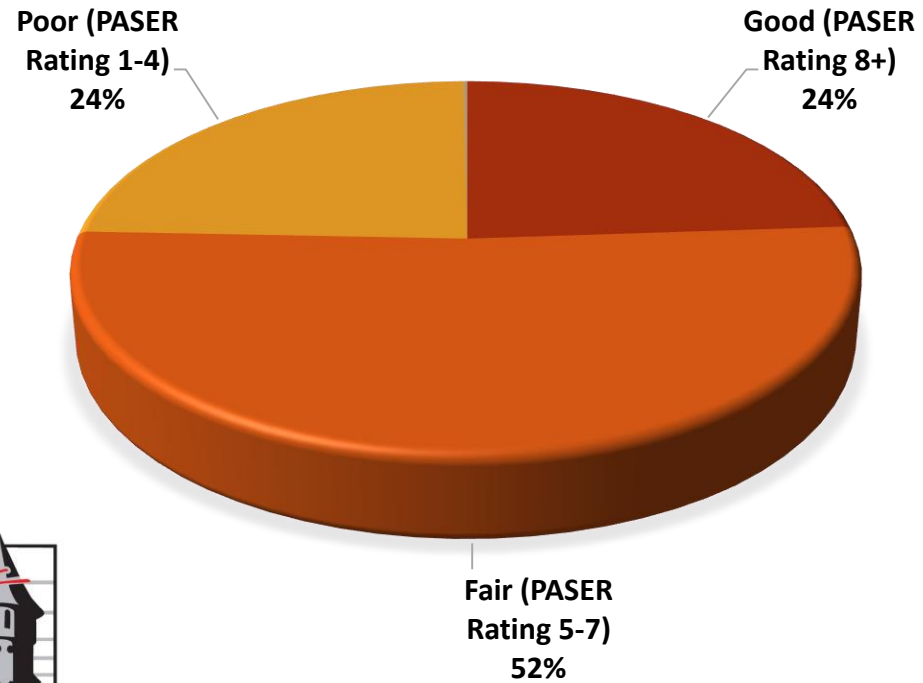
Major Street Fund	24.66 Miles	Local Street Fund	48.17 Miles
Total Revenues:	\$1,596,167	Total Revenues:	\$920,448
\$1,403,584	Gas and Weight Tax (Act 51)	\$516,546	Gas and Wight Tax (Act 51)
\$36,358	MDOT Trunkline Contract	\$350,000	Transfer from Major Street
\$111,125	Special Assessments (est.)	\$38,902	Special Assessments (est.)



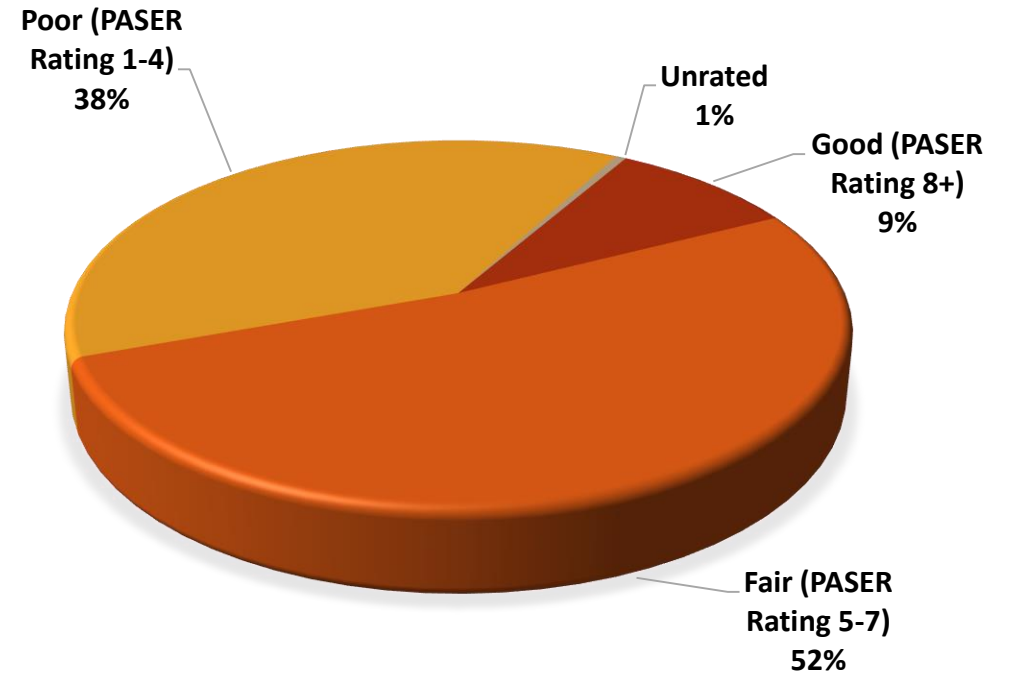
This will be the first year with no transfer from street program/bond funding.

Street Funds – PASER

CONDITION OF MAJOR STREETS



CONDITION OF LOCAL STREETS



PASER – Pavement Surface Evaluation and Rating

Street Funds - Expenditures

Major Street Fund - Capital Improvements

North Street	\$248,000
Street Patching	\$10,000
Sidewalks	\$65,000
Safe Routes to School	\$ 7,500
Storm Sewer Lining	\$50,000
Storm Sewer Televising	\$15,000
Pavement Marking	\$10,000
Traffic Counter	\$3,750

Local Street Fund – Capital Improvements

Center Street	\$220,000
Lee Street	\$137,500
Sidewalks	\$75,000
Street Patching	\$10,000
Safe Routes to School	\$7,500
Chip Seal	\$90,000
Storm Sewer Lining	\$50,000
Storm Sewer Televising	\$15,000
Traffic Counter	\$3,750



Parks* – Expenditures / Improvements

Mulch	\$3,000	Collamer Park
Slide	\$3,000	Collamer Park
Benches	\$5,000	Various Parks
Amphitheater	\$3,800	Painting
Disc Golf	\$1,000	Collamer Park – Course signage
Swings	\$2,000	Adams and Bentley Parks
River Launch	\$30,000	James S. Miner River Walk

* using remaining parks millage funds



ARPA – American Rescue Plan Act

Revenues

Second Tranche \$755,760

Received \$ 758,802 in current fiscal year

- \$755,760 first tranche
- \$3,042 distribution of funds refused by Michigan communities

Expenditures

\$750,000 allocated to Water Fund CIP at March 2022 City Council meeting

Remaining Balance estimated at \$764,562

Eligible Uses per Final Treasury Rule:

- Premium Pay
- Revenue Loss
- Water, Sewer and Broadband Infrastructure

Project and Expenditure Report is due to US Treasury by April 30, 2022



Historical Fund – Revenue / Expenditures

Total Revenue	\$39,825	
Rental Income (Gould House)		\$16,800
Donations (Castle)		\$11,000
Transfer from General Fund		\$10,000

Total Expenditures	\$50,372	
Castle Improvements		\$10,000
Gould House Improvements		\$5,000



Debt Service

Revenue

Voter Approved Tax	\$791,967*	
Taxable Value		299,933,488
LESS Personal Property Eligible for Exemption		(386,300)
LESS IFT Post 1994		<u>(2,665,795)</u>
Subtotal		296,881,393
ADD IFT Post 1994 at 50%		<u>1,332,897</u>
Total		298,214,290 (taxable value)

$791,967 \text{ (bond payment)} / 298,214,290 \text{ (TV)} \times 1000 = 2.6557 \text{ mills (Debt Millage Rate)}$

* needs to cover bond payment



Building Authority Fund / Transportation Fund

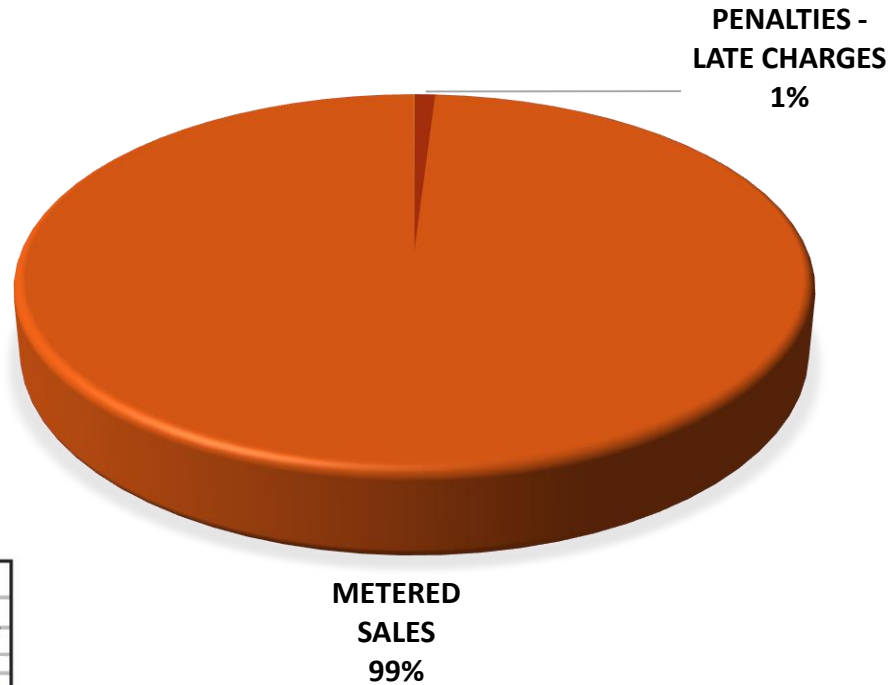
Expenditure		SATA Millage Rate	.15 mills
\$18,500	upgrade fire suppression system for IT room in City Hall	Revenue	\$41,528
		Fund Balance Use	\$35,627
		Total	\$77,155
		Expenditures	\$77,155

Current millage expires 12-31-2022

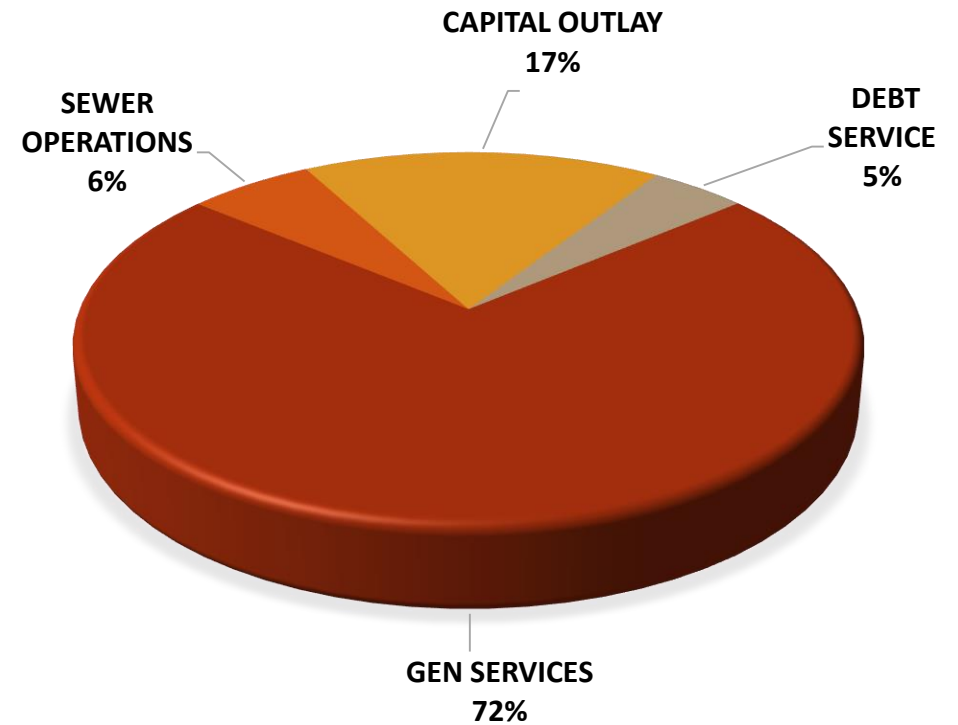


Sewer Fund

SEWER FUND REVENUE



SEWER FUND EXPENDITURES



Sewer Fund - Expenditures

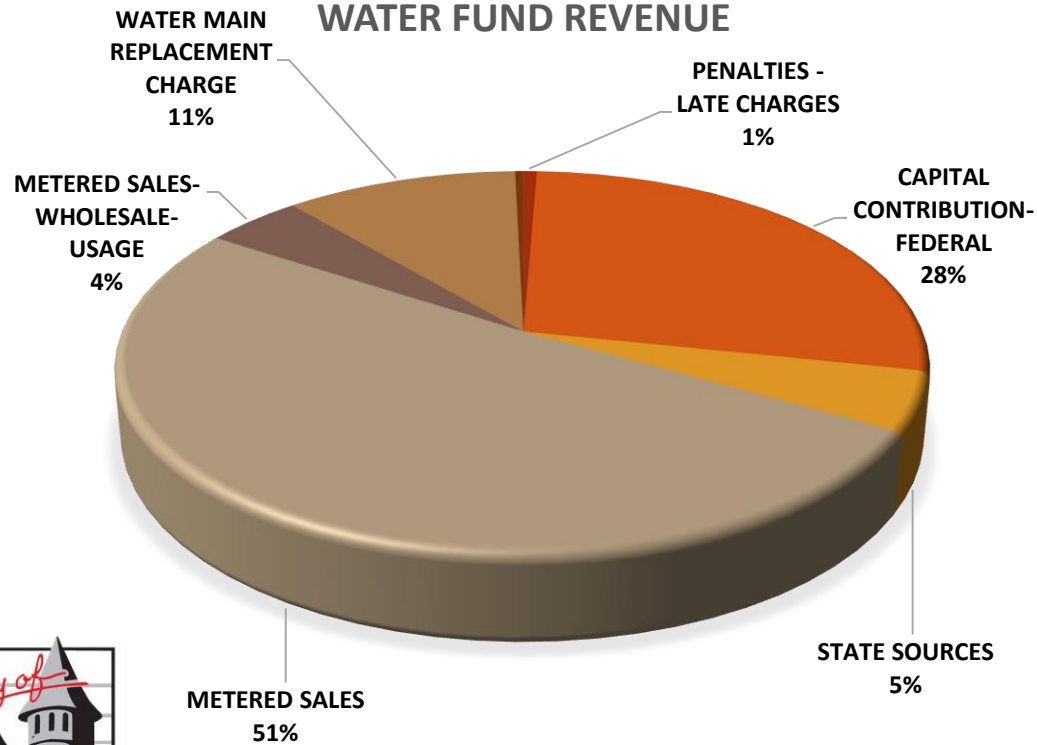
Capital Improvements

WWTP Expense	\$1,578,455
Osburn Street Lift Station	\$10,000
Standby Generators (Wright Street/Palmer Street)	\$70,000
Sanitary Sewer Repairs (Open Cut)	\$400,000
Debt (Principal)	\$105,000
Debt (Interest)	\$26,228

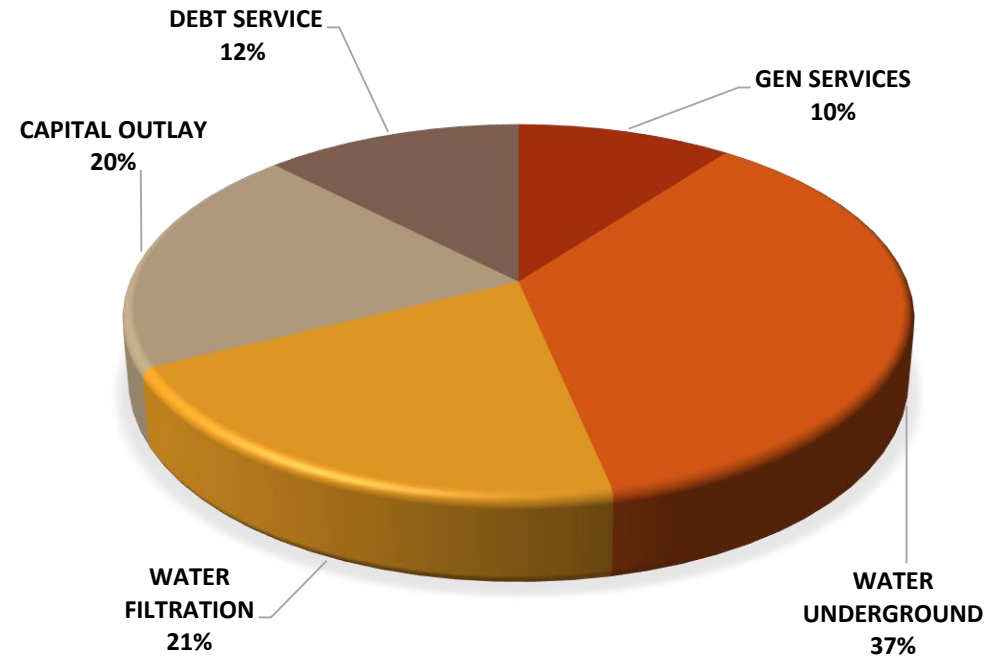


Water Fund

WATER FUND REVENUE



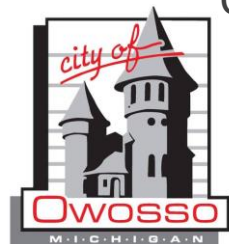
WATER FUND EXPENDITURES



Water Fund - Expenditures

Capital Improvements

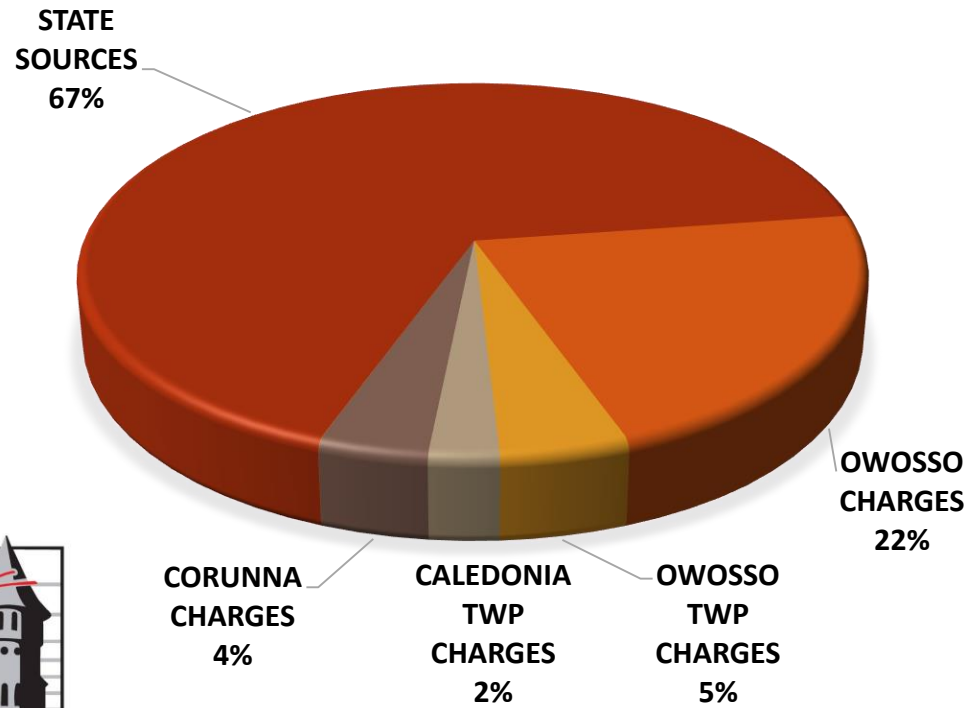
Cross Connection Inspect. Service	\$10,000
DWAM Grant Expenses	\$345,016
SCADA (carry forward)	\$200,000
IT / Computers	\$9,600
HVAC Replacement (Plant)	\$22,000
Vacuum System Improvements	\$12,000
CO2 OEM Service	\$10,000
Aerator Inspection and Cleaning	\$10,000



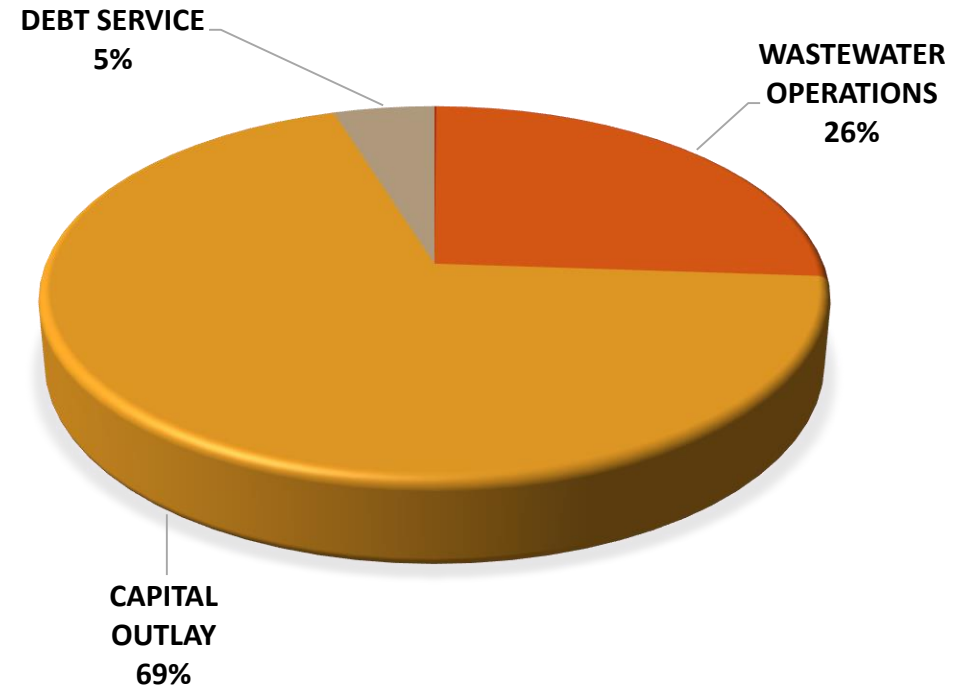
Sludge Removal	\$208,100
Water Main Replacement	\$1,433,545
Clyde Street	
Center Street (DWRF)	
Huron Street	
Lee Street	
Lynn Street	
Milwaukee Street	
North Street	
Elect. Power Transfer Switch	\$35,000
Debt – Principal	\$799,517
Debt – Interest	\$110,299

Wastewater Fund

WASTEWATER FUND REVENUE



WASTEWATER FUND EXPENDITURES



Wastewater Fund - Expenditures

Capital Improvements

Computer Replacements	\$3,400
IT Switches	\$5,000
Administrative Building Repointing	\$75,000
Administrative Building Roof	\$50,000
Filter Pipe Hanger Replacement	\$20,000
Influent Sampler Cabinet	\$7,000
Confined Space Entry Davit	\$12,000

Arm System

Influent Sampler Scum Well Pump	\$5,000
Chemical Metering Pumps	\$5,000
Screw pump #4 Deflector Plate	\$25,000
Tertiary Pump/Motor Pump 1 Rehab	\$23,000
Interm. Clarifier Pump Rehab	\$7,500
Main Elect. Breaker Replacement	\$35,000
Backwash Motor Rehab	\$10,000

Debt – Principal	\$205,000
Debt – Interest	\$145,737



Fleet Maintenance Fund - Expenditures

Capital Improvements

Vehicle Hoist	\$20,000
Tire Changer	\$12,000
Parts Washer	\$1,500
Oil Dispenser	\$1,500
10 Yard Truck	\$185,000
Skid Steer Loader	\$95,000
Pavement Saw	\$18,000
¾ Ton Pick Up Trucks 4 x 2 (2)	\$57,200



Public Safety

Adding Two School Resource Officers

Expenditures (2 officers)

Base Wage*	\$133,050
Healthcare*	\$41,642
Fringes*	\$5,370
Medicare*	\$1,930
Pension* (est.)	\$27,138
Other	\$11,080
Equipment	\$28,496
Car (1)	<u>\$62,145</u>
Total	\$310,851

Revenue

OPS Charge Back*	\$144,782
OPS One time contribution	<u>\$25,000</u>
Total Revenue	\$169,782
Total Expenditures	<u>\$(310,851)</u>
Net Difference	\$(141,069)

Net difference would be the responsibility of the City of Owosso / General Fund

*consists of personal costs at 36wks out of 52wks



**2022-23
ADOPTED BUDGET**



CITY COUNCIL

Christopher T. Eveleth, Mayor
Susan J. Osika, Mayor Pro-Tem
Janae L. Fear
Jerome C. Haber
Daniel A. Law
Nicholas L. Pidek
Robert J. Teich, Jr.

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-402.000	GENERAL PROPERTY TAX	3,453,684	3,570,009	3,575,000	3,791,355	3,791,355	3,791,355
101-000-402.500	OBSOLETE PROPERTY REHAB TAXES (OPR)		667	670	2,122	2,122	2,122
101-000-402.600	NEIGHBORHOOD ENTERPRISE ZONE REHA	209					
101-000-434.000	TRAILER PARK TAXES	771	975	1,000	975	975	975
101-000-437.000	INDUSTRIAL/COMMERCIAL FACILITIES T	26,967	23,951	24,000	18,236	18,236	18,236
101-000-439.000	MARIJUANA TAX DISTR.		56,003	84,000	56,000	169,000	169,000
101-000-445.000	INTEREST & PENALTIES ON TAXES	16,461	24,234	20,000	20,348	20,348	20,348
101-000-447.000	ADMINISTRATION FEES	90,820	93,608	91,000	98,575	98,575	98,575
101-000-476.000	LIQUOR LICENSES	10,584	10,419	10,000	10,000	10,000	10,000
101-000-476.100	MARIJUANA LICENSE FEE	30,000	45,000	50,000	45,000	45,000	45,000
101-000-477.000	CABLE TELEVISION FRANCHISE FEES	106,729	103,545	105,000	103,000	103,000	103,000
101-000-478.000	MISCELLANEOUS LICENSES	667	1,295	1,000	1,000	1,000	1,000
101-000-490.000	PERMITS-BUILDING	166,585	375,662	150,000	87,500	87,500	87,500
101-000-490.100	PERMITS-ELECTRICAL	34,484	36,712	35,000	20,000	20,000	20,000
101-000-490.200	PERMITS-PLUMBING & MECHANICAL	60,540	63,925	55,000	55,000	55,000	55,000
101-000-491.000	PERMITS-HANDGUNS	320	290	500	475	475	475
101-000-492.000	DOG LICENSES	45	21	80	25	25	25
101-000-502.000	GRANT-FEDERAL	23,571		56,178		127,886	127,886
101-000-502.100	FEDERAL GRANT - DEPT OF JUSTICE	1,950	1,625				
101-000-528.000	OTHER FEDERAL GRANTS		465,546				
101-000-540.000	STATE SOURCES	4,640	13,020				
101-000-540.531	LOCAL GRANT			2,000			
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	94,161	121,122	75,000	75,000	75,000	75,000
101-000-574.000	REVENUE SHARING-CONSTITUTIONAL	1,662,749	1,487,118	1,406,485	1,368,085	1,412,405	1,412,405
101-000-574.050	REVENUE SHARING - STATUTORY		421,481	429,911	429,911	472,902	472,902
101-000-605.150	VACANT PROPERTY REGISTRATION/INSPF	1,600	1,500	1,500	1,000	1,000	1,000
101-000-605.200	CHARGE FOR SERVICES RENDERED	58,453	79,346	60,000	65,000	229,782	229,782
101-000-605.250	DUPLICATING SERVICES	1,483	1,020	1,000	1,000	1,000	1,000
101-000-605.300	FIRE SERVICES	1,000	3,500	4,000	3,000	3,000	3,000
101-000-628.000	RENTAL REGISTRATION	2,250	1,700	1,500	1,500	1,500	1,500
101-000-638.000	AMBULANCE CHARGES	284,420	320,077	263,750	295,961	295,961	295,961
101-000-638.100	AMBULANCE MILEAGE CHARGES	236,961	198,374	230,100	217,668	217,668	217,668
101-000-638.200	AMBULANCE/ ADVANCED LIFE SUPPORT C	416,945	369,739	410,000	393,342	393,342	393,342
101-000-642.000	CHARGE FOR SERVICES - SALES	2,140	5,333	4,000	4,000	4,000	4,000
101-000-652.200	PARKING LEASE INCOME	2,715	1,680	1,600	1,680	1,680	1,680
101-000-657.000	ORDINANCE FINES & COSTS	11,137	8,678	12,000	10,000	10,000	10,000
101-000-657.100	PARKING VIOLATIONS	12,757	6,755	4,200	3,500	3,500	3,500
101-000-658.100	DRUG FORFEITURES-ADJUDICATED		16	100			
101-000-665.000	INTEREST INCOME	135,917	42,878	5,000	10,000	65,129	65,129
101-000-665.100	INTEREST INCOME-RESTRICTED ASSETS			50	50	50	50
101-000-665.200	ICMA INTEREST INCOME			50	50	50	50
101-000-667.100	RENTAL INCOME	1,500	500	1,500	500	500	500
101-000-673.000	SALE OF FIXED ASSETS	779	76,370	9,263			
101-000-674.100	DONATIONS-PRIVATE		9,286	11,500			
101-000-675.000	MISCELLANEOUS	37,069	44,377	20,000	20,000	20,000	20,000
101-000-675.100	RECOVERY OF BAD DEBTS			1,500			
101-000-676.200	WASTEWATER UTIL. ADMIN REIMB	222,048	218,875	200,000	203,175	203,175	203,175
101-000-676.300	CITY UTILITIES ADMIN REIMB	320,000	320,000	372,100	366,250	764,820	764,820
101-000-676.400	DDA/OBRA REIMBURSEMENT	5,314	5,314	5,300	14,594	14,594	14,594
101-000-676.500	ACT 51 ADMIN REIMBURSEMENT	166,603	183,283	192,463	192,013	192,013	192,013
101-000-678.000	SPECIAL ASSESSMENT	34,445	19,807	25,000			
101-000-687.000	INSURANCE REFUNDS	125,756	146,726	116,123	110,000	110,000	110,000
101-000-692.100	APPROPRIATION OF FUND BALANCE			772,984			
Totals for dept 000 - REVENUE		7,867,229	8,981,362	8,898,407	8,096,890	9,043,568	9,043,568

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		7,867,229	8,981,362	8,898,407	8,096,890	9,043,568	9,043,568
APPROPRIATIONS							
Dept 101 - CITY COUNCIL							
101-101-704.000	BOARDS & COMMISSIONS	2,110	2,110	2,300	2,300	2,300	2,300
101-101-728.000	OPERATING SUPPLIES	280	735	1,000	1,000	1,000	1,000
101-101-956.000	EDUCATION & TRAINING	1,707		2,000	3,500	3,500	3,500
Totals for dept 101 - CITY COUNCIL		4,097	2,845	5,300	6,800	6,800	6,800
Dept 171 - CITY MANAGER							
101-171-702.100	SALARIES	128,672	158,281	167,126	171,298	188,514	188,514
101-171-702.200	WAGES			9,286			
101-171-715.000	SOCIAL SECURITY (FICA)	9,851	12,089	13,457	13,104	14,421	14,421
101-171-716.100	HEALTH INSURANCE	12,779	30,209	38,744	37,041	35,160	35,160
101-171-716.200	DENTAL INSURANCE	415	1,023	1,397	1,113	1,046	1,046
101-171-716.300	OPTICAL INSURANCE	30	63	88	156	148	148
101-171-716.400	LIFE INSURANCE	746	952	999	1,008	971	971
101-171-716.500	DISABILITY INSURANCE	1,230	1,627	1,767	1,792	1,674	1,674
101-171-717.000	UNEMPLOYMENT INSURANCE	11	67	40	105	93	93
101-171-718.200	DEFINED CONTRIBUTION	17,245	18,802	23,009	22,317	24,143	24,143
101-171-719.000	WORKERS' COMPENSATION	304	493	670	994	716	716
101-171-728.000	OPERATING SUPPLIES	2,086	491	500	500	500	500
101-171-955.000	MEMBERSHIPS & DUES	1,152	1,227	2,500	2,500	2,500	2,500
101-171-956.000	EDUCATION & TRAINING	1,528	390	3,000	3,000	3,000	3,000
101-171-961.000	MISCELLANEOUS				500	500	500
Totals for dept 171 - CITY MANAGER		176,049	225,714	262,583	255,428	273,386	273,386
Dept 201 - FINANCE							
101-201-702.100	SALARIES	170,296	166,469	145,806	187,278	192,572	192,572
101-201-702.800	ACCRUED SICK LEAVE				200		
101-201-715.000	SOCIAL SECURITY (FICA)	13,151	13,144	11,155	14,327	14,732	14,732
101-201-716.100	HEALTH INSURANCE	31,011	33,247	34,265	32,783	32,783	32,783
101-201-716.200	DENTAL INSURANCE	1,477	1,571	1,535	1,245	1,245	1,245
101-201-716.300	OPTICAL INSURANCE	228	231	231	171	171	171
101-201-716.400	LIFE INSURANCE	1,127	1,138	1,129	1,149	1,149	1,149
101-201-716.500	DISABILITY INSURANCE	2,009	2,143	2,141	2,217	2,217	2,217
101-201-717.000	UNEMPLOYMENT INSURANCE	54	100	175	140	140	140
101-201-718.000	RETIREMENT	30,465					
101-201-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO		34,464	49,336	39,025	39,025	39,025
101-201-718.200	DEFINED CONTRIBUTION	5,240	5,059	12,187	12,870	13,187	13,187
101-201-719.000	WORKERS' COMPENSATION	512	612	575	523	732	732
101-201-728.000	OPERATING SUPPLIES	700	828	1,700	2,000	2,000	2,000
101-201-818.000	CONTRACTUAL SERVICES	3,292	11,888	50,000	1,200	1,200	1,200
101-201-955.000	MEMBERSHIPS & DUES	315	195	390	500	500	500
101-201-956.000	EDUCATION & TRAINING	619	1,230	2,500	2,500	2,500	2,500
Totals for dept 201 - FINANCE		260,496	272,319	313,125	298,128	304,153	304,153
Dept 210 - CITY ATTORNEY							
101-210-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	52,545	58,327	55,000	57,000	57,000	57,000
101-210-801.100	PROFESSIONAL SERVICES: POLICE/COURT	60,208	63,138	63,000	63,000	63,000	63,000
Totals for dept 210 - CITY ATTORNEY		112,753	121,465	118,000	120,000	120,000	120,000
Dept 215 - CLERK							
101-215-702.100	SALARIES	114,522	116,575	121,846	119,629	124,415	124,415
101-215-702.800	ACCRUED SICK LEAVE	7,571					
101-215-706.000	ELECTIONS	6,186	57,994	2,000	54,000	54,000	54,000
101-215-715.000	SOCIAL SECURITY (FICA)	9,196	8,977	9,324	9,152	9,518	9,518

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 215 - CLERK							
101-215-716.000	FRINGES		436				
101-215-716.100	HEALTH INSURANCE	24,439	34,810	35,415	34,866	34,866	34,866
101-215-716.200	DENTAL INSURANCE	838	1,298	1,323	1,261	1,261	1,261
101-215-716.300	OPTICAL INSURANCE	137	180	177	177	177	177
101-215-716.400	LIFE INSURANCE	701	755	729	776	776	776
101-215-716.500	DISABILITY INSURANCE	1,222	1,436	1,409	1,510	1,510	1,510
101-215-717.000	UNEMPLOYMENT INSURANCE	30	67		98	98	98
101-215-718.000	RETIREMENT	66,696					
101-215-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO		57,837	82,756	65,957	65,957	65,957
101-215-718.200	DEFINED CONTRIBUTION	1,115	1,777	4,031	4,032	4,192	4,192
101-215-719.000	WORKERS' COMPENSATION	332	460	320	454	473	473
101-215-728.000	OPERATING SUPPLIES	1,614	1,434	4,600	5,450	3,400	3,400
101-215-802.000	ADVERTISING	4,497	3,557	4,000	4,000	4,000	4,000
101-215-818.000	CONTRACTUAL SERVICES	8,724	3,945	19,000	17,250	17,250	17,250
101-215-933.000	EQUIPMENT MAINTENANCE	3,851	3,851	11,300	8,950	8,950	8,950
101-215-955.000	MEMBERSHIPS & DUES	420	410	440	450	450	450
101-215-956.000	EDUCATION & TRAINING	329		900	1,300	1,300	1,300
Totals for dept 215 - CLERK		252,420	295,799	299,570	329,312	332,593	332,593
Dept 228 - INFORMATION & TECHNOLOGY							
101-228-728.000	OPERATING SUPPLIES	10,094	17,935	11,965	30,000	30,000	30,000
101-228-818.000	CONTRACTUAL SERVICES	94,036	84,768	97,000	145,000	100,000	100,000
101-228-933.000	EQUIPMENT MAINTENANCE	6,255	12,655	22,500	28,000	27,225	27,225
101-228-956.000	EDUCATION & TRAINING		1,702	3,500	5,000	5,000	5,000
101-228-978.000	EQUIPMENT				181,400	99,000	99,000
Totals for dept 228 - INFORMATION & TECHNOLOGY		110,385	117,060	134,965	389,400	261,225	261,225
Dept 253 - TREASURY							
101-253-702.100	SALARIES	94,628	96,154	100,735	99,517	103,498	103,498
101-253-715.000	SOCIAL SECURITY (FICA)	7,188	7,301	7,742	7,613	7,918	7,918
101-253-716.100	HEALTH INSURANCE	24,995	26,296	26,740	26,909	26,909	26,909
101-253-716.200	DENTAL INSURANCE	767	859	895	853	853	853
101-253-716.300	OPTICAL INSURANCE	108	110	108	111	111	111
101-253-716.400	LIFE INSURANCE	625	632	624	656	656	656
101-253-716.500	DISABILITY INSURANCE	1,191	1,212	1,205	1,256	1,256	1,256
101-253-717.000	UNEMPLOYMENT INSURANCE	63	133	200	84	84	84
101-253-718.200	DEFINED CONTRIBUTION	3,785	3,846	9,033	8,957	9,315	9,315
101-253-719.000	WORKERS' COMPENSATION	500	584	550	378	393	393
101-253-728.000	OPERATING SUPPLIES	2,461	2,510	3,000	3,000	3,000	3,000
101-253-818.000	CONTRACTUAL SERVICES	10,624	10,619	13,500	13,500	13,500	13,500
101-253-955.000	MEMBERSHIPS & DUES	75	150	225	225	225	225
101-253-956.000	EDUCATION & TRAINING	699	399	2,500	2,500	2,500	2,500
101-253-960.100	OVER & SHORT	(45)	(137)				
Totals for dept 253 - TREASURY		147,664	150,668	167,057	165,559	170,218	170,218
Dept 257 - ASSESSING							
101-257-702.100	SALARIES	96,609	99,957	109,438	109,018	126,938	126,938
101-257-702.800	ACCRUED SICK LEAVE		710				
101-257-704.000	BOARDS & COMMISSIONS	1,000	1,000	1,250	1,250	1,650	1,650
101-257-715.000	SOCIAL SECURITY (FICA)	7,757	7,809	8,340	8,340	9,711	9,711
101-257-716.100	HEALTH INSURANCE	19,866	26,987	33,942	33,416	33,416	33,416
101-257-716.200	DENTAL INSURANCE	561	1,020	1,274	1,214	1,214	1,214
101-257-716.300	OPTICAL INSURANCE	92	145	171	171	171	171
101-257-716.400	LIFE INSURANCE	654	587	669	717	717	717
101-257-716.500	DISABILITY INSURANCE	1,156	961	967	1,376	1,376	1,376

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 257 - ASSESSING							
101-257-717.000	UNEMPLOYMENT INSURANCE	52	72	45	94	94	94
101-257-718.200	DEFINED CONTRIBUTION	4,054	4,075	9,811	9,812	11,425	11,425
101-257-719.000	WORKERS' COMPENSATION	408	616	750	709	825	825
101-257-728.000	OPERATING SUPPLIES	389	648	1,500	1,500	1,500	1,500
101-257-802.000	ADVERTISING	71	75	400	400	400	400
101-257-818.000	CONTRACTUAL SERVICES	7,790	12,812	13,000	13,000	13,000	13,000
101-257-955.000	MEMBERSHIPS & DUES	345	50	350	600	600	600
101-257-956.000	EDUCATION & TRAINING	1,132	1,247	1,500	1,500	1,500	1,500
Totals for dept 257 - ASSESSING		141,936	158,771	183,407	183,117	204,537	204,537
Dept 261 - GENERAL ADMIN							
101-261-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRG		504,302				
101-261-719.000	WORKERS' COMPENSATION	148	175	250			
101-261-728.000	OPERATING SUPPLIES	16,879	18,466	19,500	20,000	20,000	20,000
101-261-810.000	INSURANCE & BONDS	131,043	134,074	138,096	145,000	141,959	141,959
101-261-818.000	CONTRACTUAL SERVICES	39,557	14,604	17,975	15,000	3,000	3,000
101-261-818.500	AUDIT				6,350	6,350	6,350
101-261-920.300	TELEPHONE	4,209	5,679	7,000	5,850	5,850	5,850
101-261-933.000	EQUIPMENT MAINTENANCE	1,380	1,600	1,500	1,500	1,500	1,500
101-261-955.000	MEMBERSHIPS & DUES	47,176	47,308	47,455	48,000	28,000	28,000
101-261-958.000	BAD DEBT EXPENSE	111,323	101,793	121,000	66,000	66,000	66,000
101-261-961.000	MISCELLANEOUS			84,958	25,000		
Totals for dept 261 - GENERAL ADMIN		351,715	828,001	437,734	332,700	272,659	272,659
Dept 265 - BUILDING & GROUNDS							
101-265-702.200	WAGES	52,605	48,186	45,958	39,916	39,916	39,916
101-265-703.000	OTHER COMPENSATION		1,000				
101-265-715.000	SOCIAL SECURITY (FICA)	3,225	3,347	3,580	3,054	3,054	3,054
101-265-716.000	FRINGES	7,785	2,729	3,500			
101-265-716.100	HEALTH INSURANCE	6,655	6,545	7,044	6,935	6,935	6,935
101-265-716.200	DENTAL INSURANCE	427	445	489	467	467	467
101-265-716.300	OPTICAL INSURANCE	60	57	60	60	60	60
101-265-716.400	LIFE INSURANCE	139	189	198	198	198	198
101-265-717.000	UNEMPLOYMENT INSURANCE	5	33	25	47	47	47
101-265-718.000	RETIREMENT	29,695					
101-265-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRG		21,831	26,811	17,820	17,820	17,820
101-265-719.000	WORKERS' COMPENSATION	1,364	993	1,500	1,625	1,625	1,625
101-265-728.000	OPERATING SUPPLIES	3,081	2,505	3,000	3,000	3,000	3,000
101-265-818.000	CONTRACTUAL SERVICES	5,335	502	1,000	1,500	1,500	1,500
101-265-920.100	ELECTRICITY	18,748	19,451	20,000	20,000	20,000	20,000
101-265-920.200	GAS	4,387	4,435	5,000	5,000	5,000	5,000
101-265-920.300	TELEPHONE	270	270	300	325	325	325
101-265-920.400	WATER & SEWER	2,606	3,388	3,000	3,000	3,000	3,000
101-265-930.000	BUILDING MAINTENANCE	4,110	45,426	15,075	20,000	20,000	20,000
101-265-930.200	BLDG MAINTENANCE-BALLFIELDS			1,000			
101-265-940.000	EQUIPMENT RENTAL	1,957	2,547	3,000	3,000	3,000	3,000
101-265-978.000	EQUIPMENT				1,000		
Totals for dept 265 - BUILDING & GROUNDS		142,454	163,879	140,540	126,947	125,947	125,947
Dept 270 - HUMAN RESOURCES							
101-270-702.100	SALARIES	132,563	152,869	122,451	130,349	125,949	125,949
101-270-702.200	WAGES			9,286			
101-270-715.000	SOCIAL SECURITY (FICA)	10,596	11,964	14,186	9,972	9,635	9,635
101-270-716.100	HEALTH INSURANCE	9,028	15,775	28,816	27,323	23,513	23,513
101-270-716.200	DENTAL INSURANCE	1,113	1,394	1,693	1,613	1,570	1,570

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 270 - HUMAN RESOURCES							
101-270-716.300	OPTICAL INSURANCE	196	201	249	237	232	232
101-270-716.400	LIFE INSURANCE	792	789	785	795	757	757
101-270-716.500	DISABILITY INSURANCE	1,616	1,514	1,605	1,672	1,554	1,554
101-270-717.000	UNEMPLOYMENT INSURANCE	11	102	150	105	93	93
101-270-718.000	RETIREMENT	41,868					
101-270-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO		42,075				
101-270-718.200	DEFINED CONTRIBUTION	3,263	4,259	11,813	11,732	11,335	11,335
101-270-719.000	WORKERS' COMPENSATION	396	536	300	495	479	479
101-270-728.000	OPERATING SUPPLIES	755	335	700	700	700	700
101-270-802.000	ADVERTISING	854	831	800	800	800	800
101-270-818.000	CONTRACTUAL SERVICES	17,330	9,641	20,000	20,000	24,000	24,000
101-270-920.300	TELEPHONE				550	500	500
101-270-955.000	MEMBERSHIPS & DUES	869	479	900	900	900	900
101-270-956.000	EDUCATION & TRAINING	1,096	460	2,000	2,500	2,500	2,500
101-270-978.100	COL - EQUIPMENT - INTEREST				10,015		
Totals for dept 270 - HUMAN RESOURCES		222,346	243,224	215,734	219,758	204,517	204,517
Dept 301 - POLICE							
101-301-702.100	SALARIES	1,190,741	1,225,135	1,215,353	83,211	86,539	86,539
101-301-702.120	SALARIES-MAGNET	69,853	77,074	66,510	64,909	66,532	66,532
101-301-702.200	WAGES	5,745		5,019	1,092,503	1,119,816	1,119,816
101-301-702.210	WAGES - SCHOOL LIAISON	41,388	45,810	53,910	59,774	194,617	194,617
101-301-702.300	OVERTIME	54,407	58,167	55,300	56,500	58,000	58,000
101-301-702.400	WAGES - TEMPORARY				5,780	5,780	5,780
101-301-702.600	UNIFORMS	1,450	1,325	1,600	1,500	1,500	1,500
101-301-702.800	ACCRUED SICK LEAVE	12,482	11,784	12,876	12,500	23,400	23,400
101-301-703.000	CROSSING GUARDS	55,443	37,618	55,000	57,500	57,500	57,500
101-301-715.000	SOCIAL SECURITY (FICA)	33,189	30,813	33,512	31,589	36,483	36,483
101-301-716.000	FRINGES	473					
101-301-716.100	HEALTH INSURANCE	227,553	221,179	258,039	239,979	281,621	281,621
101-301-716.200	DENTAL INSURANCE	10,029	10,134	11,332	10,417	10,417	10,417
101-301-716.300	OPTICAL INSURANCE	1,329	1,217	1,314	1,249	1,249	1,249
101-301-716.400	LIFE INSURANCE	3,849	3,737	3,841	3,820	4,216	4,216
101-301-716.500	DISABILITY INSURANCE	5,919	5,751	5,612	6,228	7,742	7,742
101-301-716.600	PHYSICALS	95	141				
101-301-717.000	UNEMPLOYMENT INSURANCE	330	804	500	1,050	1,144	1,144
101-301-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	222,518	215,961	306,738	370,800	397,938	397,938
101-301-718.200	DEFINED CONTRIBUTION	3,792	2,694	9,135	7,489	7,789	7,789
101-301-719.000	WORKERS' COMPENSATION	26,316	26,202	27,400	32,703	39,695	39,695
101-301-728.000	OPERATING SUPPLIES	9,632	11,316	30,553	28,300	28,300	28,300
101-301-741.000	UNIFORMS & CLEANING	6,906	9,475	7,000	10,000	10,000	10,000
101-301-751.000	GAS & OIL	22,517	25,889	26,000	28,532	28,532	28,532
101-301-818.000	CONTRACTUAL SERVICES	19,657	9,045	8,000	9,000	9,000	9,000
101-301-920.100	ELECTRICITY	9,891	9,177	10,000	10,114	10,114	10,114
101-301-920.200	GAS	4,486	4,533	5,000	4,996	4,996	4,996
101-301-920.300	TELEPHONE	6,639	7,296	7,200	7,740	7,740	7,740
101-301-920.400	WATER & SEWER	3,301	3,614	3,500	4,550	4,550	4,550
101-301-920.500	REFUSE	510	546	400	600	600	600
101-301-930.000	BUILDING MAINTENANCE	3,827	4,353	6,000	10,000	10,000	10,000
101-301-933.000	EQUIPMENT MAINTENANCE	1,795	349	1,000	1,000	1,000	1,000
101-301-933.400	EQUIP MAINT - MOBILE	29,432	25,196	25,000	40,000	25,750	25,750
101-301-955.000	MEMBERSHIPS & DUES	730	2,530	1,000	1,000	1,000	1,000
101-301-956.000	EDUCATION & TRAINING	6,443	1,843	9,918	13,300	10,300	10,300
101-301-961.000	MISCELLANEOUS	417	101	250	750	750	750
101-301-976.000	BUILDING ADD & IMPROVEMENTS				4,900	11,200	11,200
101-301-978.000	EQUIPMENT					259,271	259,271

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 301 - POLICE							
Totals for dept 301 - POLICE		2,093,084	2,090,809	2,263,812	2,314,283	2,825,081	2,825,081
Dept 336 - FIRE							
101-336-702.100	SALARIES	1,147,365	1,124,811	1,097,337	1,086,831	86,539	86,539
101-336-702.200	WAGES	90				1,028,711	1,028,711
101-336-702.300	OVERTIME	75,279	63,693	83,500	65,000	65,285	65,285
101-336-702.500	MEAL ALLOWANCE	13,500	11,200	14,400	11,200	11,200	11,200
101-336-702.600	UNIFORMS	2,200	2,600	3,600	2,500	2,500	2,500
101-336-702.800	ACCRUED SICK LEAVE	3,782	4,410	4,955	6,100	6,588	6,588
101-336-715.000	SOCIAL SECURITY (FICA)	21,403	21,903	20,166	22,328	22,605	22,605
101-336-716.000	FRINGES	73		125			
101-336-716.100	HEALTH INSURANCE	249,136	246,429	256,473	260,748	260,748	260,748
101-336-716.200	DENTAL INSURANCE	7,822	10,048	10,215	10,867	10,867	10,867
101-336-716.300	OPTICAL INSURANCE	1,061	1,141	1,074	1,531	1,531	1,531
101-336-716.400	LIFE INSURANCE	4,484	4,351	4,352	4,450	4,450	4,450
101-336-716.500	DISABILITY INSURANCE	7,526	8,543	8,615	10,113	10,113	10,113
101-336-716.600	PHYSICALS	567	266	250	250	250	250
101-336-717.000	UNEMPLOYMENT INSURANCE	169	599	800	908	908	908
101-336-718.000	RETIREMENT	194,504					
101-336-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	9,626	195,120	217,277	211,200	211,200	211,200
101-336-718.200	DEFINED CONTRIBUTION	2,404	2,674	5,808	7,489	7,789	7,789
101-336-719.000	WORKERS' COMPENSATION	34,175	29,917	35,115	45,224	46,301	46,301
101-336-728.000	OPERATING SUPPLIES	7,953	10,624	9,000	20,000	17,500	17,500
101-336-728.100	SUPPLIES	22,434	20,642	28,000	30,000	30,000	30,000
101-336-741.000	UNIFORMS & CLEANING	12,800	7,865	15,000	18,000	15,500	15,500
101-336-751.000	GAS & OIL	18,529	18,081	27,000	19,927	19,927	19,927
101-336-818.000	CONTRACTUAL SERVICES	83,493	76,276	85,000	80,000	80,000	80,000
101-336-920.100	ELECTRICITY	11,607	11,196	12,200	12,340	12,340	12,340
101-336-920.200	GAS	4,486	4,533	5,000	4,995	4,995	4,995
101-336-920.300	TELEPHONE	3,522	3,305	3,200	3,000	3,000	3,000
101-336-920.400	WATER & SEWER	3,301	3,614	3,500	4,550	4,550	4,550
101-336-920.500	REFUSE	510	546	500	600	600	600
101-336-930.000	BUILDING MAINTENANCE	4,719	14,923	6,000	12,650	12,650	12,650
101-336-933.000	EQUIPMENT MAINTENANCE	2,882	3,534	6,000	10,000	8,000	8,000
101-336-933.400	EQUIP MAINT - MOBILE	32,515	40,790	40,000	50,000	45,000	45,000
101-336-956.000	EDUCATION & TRAINING	6,916	5,295	8,000	12,000	10,000	10,000
101-336-978.000	EQUIPMENT					263,541	263,541
Totals for dept 336 - FIRE		1,990,833	1,948,929	2,012,462	2,024,801	2,305,188	2,305,188
Dept 371 - BUILDING AND SAFETY							
101-371-702.100	SALARIES	39,765	41,460	80,333	79,680	73,233	73,233
101-371-702.200	WAGES	32,487	28,159	37,271	31,878	31,878	31,878
101-371-715.000	SOCIAL SECURITY (FICA)	5,508	5,306	8,963	8,535	8,041	8,041
101-371-716.100	HEALTH INSURANCE	14,033	14,278	24,336	26,838	23,028	23,028
101-371-716.200	DENTAL INSURANCE	431	466	734	540	417	417
101-371-716.300	OPTICAL INSURANCE	60	60	115	93	78	78
101-371-716.400	LIFE INSURANCE	156	159	238	539	501	501
101-371-716.500	DISABILITY INSURANCE	408	453	603	1,008	889	889
101-371-717.000	UNEMPLOYMENT INSURANCE	13	90	15	70	58	58
101-371-718.200	DEFINED CONTRIBUTION	1,591	1,658	7,203	7,172	6,591	6,591
101-371-719.000	WORKERS' COMPENSATION	456	591	500	510	486	486
101-371-728.000	OPERATING SUPPLIES	1,666	1,307	2,000	2,000	2,000	2,000
101-371-818.000	CONTRACTUAL SERVICES	142,768	149,440	181,000	152,401	152,401	152,401
101-371-955.000	MEMBERSHIPS & DUES	163		165	165	165	165
101-371-956.000	EDUCATION & TRAINING	285		1,000	1,000	1,000	1,000

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 371 - BUILDING AND SAFETY							
Totals for dept 371 - BUILDING AND SAFETY		239,790	243,427	344,476	312,429	300,766	300,766
Dept 441 - PUBLIC WORKS							
101-441-702.100	SALARIES	76,487	83,987	83,945	78,806	81,959	81,959
101-441-702.200	WAGES	38,108	39,157	60,000	44,353	44,353	44,353
101-441-702.400	WAGES - TEMPORARY	113	1,154	2,730		6,000	6,000
101-441-703.000	OTHER COMPENSATION	122,987	78,751	89,000			
101-441-715.000	SOCIAL SECURITY (FICA)	37,233	34,549	40,982	9,421	10,122	10,122
101-441-716.000	FRINGES	(221,021)	(298,130)	(260,000)			
101-441-716.100	HEALTH INSURANCE	118,955	100,919	125,486	143,377	143,377	143,377
101-441-716.200	DENTAL INSURANCE	4,376	3,726	4,507	4,995	4,995	4,995
101-441-716.300	OPTICAL INSURANCE	591	527	684	764	764	764
101-441-716.400	LIFE INSURANCE	1,690	1,930	2,282	2,310	2,310	2,310
101-441-716.500	DISABILITY INSURANCE	3,718	3,340	4,305	4,563	4,563	4,563
101-441-717.000	UNEMPLOYMENT INSURANCE	96	467	560	436	483	483
101-441-718.000	RETIREMENT	126,937					
101-441-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRC	11,310	116,632	117,672	104,369	104,369	104,369
101-441-718.200	DEFINED CONTRIBUTION	12,056	11,781	31,390	8,866	9,150	9,150
101-441-719.000	WORKERS' COMPENSATION	21,152	16,096	17,256	24,660	25,073	25,073
101-441-728.000	OPERATING SUPPLIES	4,049	4,540	13,500	15,000	5,000	5,000
101-441-751.000	GAS & OIL	1,308	1,050	2,400	3,000	3,000	3,000
101-441-818.000	CONTRACTUAL SERVICES	4,636	2,439	4,000	4,000	4,000	4,000
101-441-920.100	ELECTRICITY	8,355	8,585	10,000	9,108	9,108	9,108
101-441-920.200	GAS	4,403	4,471	5,100	4,743	4,743	4,743
101-441-920.300	TELEPHONE	2,489	2,653	4,700	2,815	2,815	2,815
101-441-920.400	WATER & SEWER	3,350	3,442	3,700	4,254	4,254	4,254
101-441-920.500	REFUSE	1,092	1,188	1,300	1,300	1,300	1,300
101-441-921.000	STREET LIGHTING	195,726	199,356	206,000	211,497	208,427	208,427
101-441-922.000	DISPOSAL AREA (LANDFILL)	7,076		10,000	10,000	10,000	10,000
101-441-930.000	BUILDING MAINTENANCE	3,410	7,721	13,250	10,000	2,000	2,000
101-441-930.100	STORM SEWER MAINTENANCE	41,116	65,106	20,000	20,000	20,000	20,000
101-441-937.000	TREES & GARDEN	398	4,350	2,500	4,000	4,000	4,000
101-441-940.000	EQUIPMENT RENTAL	29,181	29,851	38,000	40,000	40,000	40,000
101-441-956.000	EDUCATION & TRAINING	3,781	908	4,000	4,000	4,000	4,000
101-441-956.100	SAFETY TRAINING	73	611	1,000	1,000	1,000	1,000
101-441-960.000	MISCELLANEOUS OPERATIONS	2,780	(10,563)	3,000	3,000	3,000	3,000
101-441-975.000	BUILDING IMPROVEMENTS		2,298			12,000	12,000
Totals for dept 441 - PUBLIC WORKS		668,011	522,892	663,249	774,637	776,165	776,165
Dept 528 - LEAF AND BRUSH COLLECTION							
101-528-702.200	WAGES	50,624	52,860	55,000	66,788	66,788	66,788
101-528-702.400	WAGES - TEMPORARY	275					
101-528-715.000	SOCIAL SECURITY (FICA)	21			5,109	5,109	5,109
101-528-716.000	FRINGES	40,768	35,539	40,000			
101-528-728.000	OPERATING SUPPLIES	108	135	500	500	500	500
101-528-818.000	CONTRACTUAL SERVICES	8,803	10,620	16,000	10,000	10,000	10,000
101-528-940.000	EQUIPMENT RENTAL	103,237	121,784	120,000	120,000	120,000	120,000
Totals for dept 528 - LEAF AND BRUSH COLLECTION		203,836	220,938	231,500	202,397	202,397	202,397
Dept 585 - PARKING							
101-585-702.200	WAGES	4,891	4,642	8,000	9,200	9,200	9,200
101-585-716.000	FRINGES	3,939	3,115	6,000			
101-585-728.000	OPERATING SUPPLIES	9,251	5,699	6,000	7,500	7,500	7,500
101-585-934.000	MAINTENANCE	1,031	310	1,000	750	750	750
101-585-940.000	EQUIPMENT RENTAL	6,415	8,218	12,000	7,500	7,500	7,500

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 585 - PARKING							
Totals for dept 585 - PARKING		25,527	21,984	33,000	24,950	24,950	24,950
Dept 720 - COMMUNITY DEVELOPMENT							
101-720-702.100	SALARIES	6,158	6,352	9,888	9,792	39,027	39,027
101-720-702.400	WAGES - TEMPORARY	100					
101-720-715.000	SOCIAL SECURITY (FICA)	478	486	753	750	2,986	2,986
101-720-716.100	HEALTH INSURANCE	2,122	2,142	2,210	2,988	14,418	14,418
101-720-716.200	DENTAL INSURANCE	65	70	73	39	406	406
101-720-716.300	OPTICAL INSURANCE	9	9	9	47	94	94
101-720-716.400	LIFE INSURANCE	25	25	24	78	192	192
101-720-716.500	DISABILITY INSURANCE	63	69	60	124	478	478
101-720-717.000	UNEMPLOYMENT INSURANCE			25	7	43	43
101-720-718.000	RETIREMENT	72					
101-720-718.200	DEFINED CONTRIBUTION	246	254	887	882	3,513	3,513
101-720-719.000	WORKERS' COMPENSATION	220		250	37	148	148
101-720-728.000	OPERATING SUPPLIES			500	500	500	500
101-720-818.000	CONTRACTUAL SERVICES	83,977	48,563	70,755	42,800	41,400	41,400
101-720-955.000	MEMBERSHIPS & DUES	163		165	165	165	165
Totals for dept 720 - COMMUNITY DEVELOPMENT		93,698	57,970	85,599	58,209	103,370	103,370
Dept 751 - PARKS							
101-751-702.200	WAGES	32,230	50,722	45,000	57,579	57,579	57,579
101-751-702.400	WAGES - TEMPORARY	1,833		3,300		6,000	6,000
101-751-715.000	SOCIAL SECURITY (FICA)				4,405	4,864	4,864
101-751-716.000	FRINGES	27,431	35,185	38,000			
101-751-728.000	OPERATING SUPPLIES	614	3,561	3,000	1,200	1,200	1,200
101-751-818.000	CONTRACTUAL SERVICES	26,629	8,025	7,293	21,873	21,873	21,873
101-751-920.100	ELECTRICITY	8,166	10,505	10,500	10,500	10,500	10,500
101-751-920.400	WATER & SEWER	6,838	15,474	21,000	22,000	25,000	25,000
101-751-920.500	REFUSE	548	161	700	900	900	900
101-751-930.000	BUILDING MAINTENANCE	9,584	14,081	12,000	17,500	16,000	16,000
101-751-930.200	BLDG MAINTENANCE-BALLFIELDS	3,341	1,666	3,500	1,500	1,500	1,500
101-751-937.000	TREES & GARDEN		71	1,000	500	500	500
101-751-940.000	EQUIPMENT RENTAL	55,389	66,657	58,000	58,000	58,000	58,000
101-751-974.000	LAND IMPROVEMENTS	9,424	34,710				
Totals for dept 751 - PARKS		182,027	240,818	203,293	195,957	203,916	203,916
Dept 755 - HOLMAN POOL							
101-755-702.200	WAGES		61				
101-755-716.000	FRINGES		40				
101-755-940.000	EQUIPMENT RENTAL		140				
Totals for dept 755 - HOLMAN POOL			241				
Dept 966 - TRANSFERS OUT							
101-966-995.248	TRANSFER TO DDA			36,000	37,952	37,952	37,952
101-966-995.297	TRANSFER TO HISTORICAL COMMISSION	40,000	40,000	17,000		10,000	10,000
101-966-995.401	TRANSFER TO CAPITAL PROJECTS	291,989	103,093	698,103			
101-966-995.410	TRANSFER OUT TO SUBDIVISION		78,482				
101-966-995.590	TRANSFER TO SEWER COLLECTION		2,233				
101-966-995.591	TRANSFER TO WATER		13,399				
101-966-995.599	TRANSFER TO WWTP		6,699				
101-966-995.661	CONTRIBUTION-FLEET MAINTENANCE		2,233				
101-966-995.700	TRANSFER TO AIRPORT	7,732	8,139	8,568	9,019	9,019	9,019
101-966-995.961	TRANSFER-RETIREMENT	134,714					
Totals for dept 966 - TRANSFERS OUT		474,435	254,278	759,671	46,971	56,971	56,971

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		7,893,556	8,182,031	8,875,077	8,381,783	9,074,839	9,074,839
NET OF REVENUES/APPROPRIATIONS - FUND 101		(26,327)	799,331	23,330	(284,893)	(31,271)	(31,271)
BEGINNING FUND BALANCE		6,825,847	6,799,527	7,598,864			
ENDING FUND BALANCE		6,799,520	7,598,858	7,622,194			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
202-000-502.000	GRANT-FEDERAL	471,117	310,140	300,000			
202-000-540.000	STATE SOURCES	43,597	45,360	39,000		45,000	45,000
202-000-541.000	TRUNKLINE MAINTENANCE	19,476	36,292	39,378	36,358	36,358	36,358
202-000-542.000	GAS & WEIGHT TAX	1,219,453	1,341,562	1,369,695	1,403,584	1,403,584	1,403,584
202-000-665.000	INTEREST INCOME	6,347	84	150	100	100	100
202-000-675.000	MISCELLANEOUS	6,000	357				
202-000-678.000	SPECIAL ASSESSMENT	235,890	413,823	249,094	111,125	111,125	111,125
202-000-699.409	TRANSFER FROM STREET PROGRAM	1,147,710	500,000	674,084			
Totals for dept 000 - REVENUE		3,149,590	2,647,618	2,671,401	1,551,167	1,596,167	1,596,167
TOTAL ESTIMATED REVENUES		3,149,590	2,647,618	2,671,401	1,551,167	1,596,167	1,596,167
APPROPRIATIONS							
Dept 451 - CONSTRUCTION							
202-451-818.000	CONTRACTUAL SERVICES	2,119,103	1,369,332	927,698	260,500	260,500	260,500
Totals for dept 451 - CONSTRUCTION		2,119,103	1,369,332	927,698	260,500	260,500	260,500
Dept 463 - STREET MAINTENANCE							
202-463-702.200	WAGES	29,918	24,878	35,000	41,399	41,399	41,399
202-463-716.000	FRINGES	29,529	43,015	41,000	3,167	3,167	3,167
202-463-728.000	OPERATING SUPPLIES	18,374	15,591	25,000	20,000	20,000	20,000
202-463-818.000	CONTRACTUAL SERVICES	104,770	157,570	259,500	157,500	157,500	157,500
202-463-940.000	EQUIPMENT RENTAL	56,280	39,309	50,000	50,000	50,000	50,000
Totals for dept 463 - STREET MAINTENANCE		238,871	280,363	410,500	272,066	272,066	272,066
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.200	WAGES		140		130	130	130
202-473-716.000	FRINGES		265		10	10	10
202-473-818.000	CONTRACTUAL SERVICES	3,101		12,000	12,000	12,000	12,000
202-473-940.000	EQUIPMENT RENTAL		88				
Totals for dept 473 - BRIDGE MAINTENANCE		3,101	493	12,000	12,140	12,140	12,140
Dept 474 - TRAFFIC SERVICES-MAINTENANCE							
202-474-702.200	WAGES	2,242	1,853	2,200	2,560	2,560	2,560
202-474-716.000	FRINGES	2,213	3,022	2,100	196	196	196
202-474-728.000	OPERATING SUPPLIES	560	952	2,500	3,750	4,250	4,250
202-474-818.000	CONTRACTUAL SERVICES	21,110	11,992	16,000	12,000	12,000	12,000
202-474-920.000	UTILITIES	544	132	2,500	1,000	500	500
202-474-940.000	EQUIPMENT RENTAL	1,683	1,288	1,200	1,000	1,000	1,000
Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE		28,352	19,239	26,500	20,506	20,506	20,506
Dept 478 - SNOW & ICE CONTROL							
202-478-702.200	WAGES	16,011	19,764	21,000	29,520	29,520	29,520
202-478-716.000	FRINGES	15,803	37,390	21,000	2,258	2,258	2,258
202-478-728.000	OPERATING SUPPLIES	42,665	48,319	48,000	50,000	50,000	50,000
202-478-940.000	EQUIPMENT RENTAL	36,094	47,927	45,000	50,000	50,000	50,000
Totals for dept 478 - SNOW & ICE CONTROL		110,573	153,400	135,000	131,778	131,778	131,778
Dept 480 - TREE TRIMMING							
202-480-702.200	WAGES	19,870	5,734	8,500	13,997	13,997	13,997
202-480-716.000	FRINGES	19,612	9,775	7,500	1,071	1,071	1,071
202-480-728.000	OPERATING SUPPLIES	115		800	500	500	500
202-480-818.000	CONTRACTUAL SERVICES	16,500	9,525	30,000	30,000	30,000	30,000
202-480-940.000	EQUIPMENT RENTAL	37,997	9,691	15,000	15,000	15,000	15,000
Totals for dept 480 - TREE TRIMMING		94,094	34,725	61,800	60,568	60,568	60,568

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 482 - ADMINISTRATION & ENGINEERING							
202-482-702.100	SALARIES	43,606	42,484	48,912	36,084	26,291	26,291
202-482-715.000	SOCIAL SECURITY (FICA)	3,337	3,248	3,733	2,761	2,012	2,012
202-482-716.100	HEALTH INSURANCE	2,412	4,364	5,156	6,972	7,090	7,090
202-482-716.200	DENTAL INSURANCE	83	144	171	275	275	275
202-482-716.300	OPTICAL INSURANCE	11	18	21	41	41	41
202-482-716.400	LIFE INSURANCE	175	171	170	199	199	199
202-482-716.500	DISABILITY INSURANCE	277	272	273	312	312	312
202-482-718.200	DEFINED CONTRIBUTION	854	862	2,195	2,238	2,327	2,327
202-482-719.000	WORKERS' COMPENSATION	340	476	400	235	233	233
202-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	247	345		250		
202-482-818.500	AUDIT				900	900	900
202-482-956.000	EDUCATION & TRAINING	470	253	2,250	500	500	500
202-482-995.101	CONTRIBUTION-GF ADMIN	121,945	65,451	136,969	140,358	140,358	140,358
Totals for dept 482 - ADMINISTRATION & ENGINEERING		173,757	118,088	200,250	191,125	180,538	180,538
Dept 485 - LOCAL STREET TRANSFER							
202-485-995.203	TRANSFER TO LOCAL STREET	378,030	335,389	342,424	350,000	350,000	350,000
Totals for dept 485 - LOCAL STREET TRANSFER		378,030	335,389	342,424	350,000	350,000	350,000
Dept 486 - TRUNKLINE SURFACE MAINTENANCE							
202-486-702.200	WAGES	229	149	500	198	198	198
202-486-716.000	FRINGES	226	229	500	214	214	214
202-486-728.000	OPERATING SUPPLIES	294	1,925	750	814	814	814
202-486-818.000	CONTRACTUAL SERVICES		5,295		1,223	1,223	1,223
202-486-940.000	EQUIPMENT RENTAL	266	109	200	192	192	192
Totals for dept 486 - TRUNKLINE SURFACE MAINTENANCE		1,015	7,707	1,950	2,641	2,641	2,641
Dept 488 - TRUNKLINE SWEEPING & FLUSHING							
202-488-702.200	WAGES	390	492	450	372	372	372
202-488-716.000	FRINGES	385	734	450	424	424	424
202-488-818.000	CONTRACTUAL SERVICES	649	1,723	800	856	856	856
202-488-940.000	EQUIPMENT RENTAL	2,045	2,372	2,000	2,010	2,010	2,010
Totals for dept 488 - TRUNKLINE SWEEPING & FLUSHING		3,469	5,321	3,700	3,662	3,662	3,662
Dept 490 - TRUNKLINE TREE TRIM & REMOVAL							
202-490-702.200	WAGES			100	65	65	65
202-490-716.000	FRINGES			100	62	62	62
202-490-940.000	EQUIPMENT RENTAL				50	50	50
Totals for dept 490 - TRUNKLINE TREE TRIM & REMOVAL				200	177	177	177
Dept 491 - TRUNKLINE STORM DRAIN, CURBS							
202-491-702.200	WAGES	249	865	500	324	324	324
202-491-716.000	FRINGES	245	1,472	500	460	460	460
202-491-728.000	OPERATING SUPPLIES			2,000			
202-491-818.000	CONTRACTUAL SERVICES			22,627			
202-491-940.000	EQUIPMENT RENTAL	391	1,685	2,500	596	596	596
Totals for dept 491 - TRUNKLINE STORM DRAIN, CURBS		885	4,022	28,127	1,380	1,380	1,380
Dept 492 - TRUNKLINE ROADSIDE CLEANUP							
202-492-702.200	WAGES	28	88	100	45	45	45
202-492-716.000	FRINGES	27	166	100	71	71	71
202-492-940.000	EQUIPMENT RENTAL	10	142	10	53	53	53
Totals for dept 492 - TRUNKLINE ROADSIDE CLEANUP		65	396	210	169	169	169
Dept 494 - TRUNKLINE TRAFFIC SIGNS							

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 494 - TRUNKLINE TRAFFIC SIGNS							
202-494-702.200	WAGES	94	311	100	118	118	118
202-494-716.000	FRINGES	93	588	100	180	180	180
202-494-728.000	OPERATING SUPPLIES	131	154	200	141	141	141
202-494-940.000	EQUIPMENT RENTAL	114	279	200	125	125	125
Totals for dept 494 - TRUNKLINE TRAFFIC SIGNS		432	1,332	600	564	564	564
Dept 496 - TRUNKLINE TRAFFIC SIGNALS							
202-496-940.000	EQUIPMENT RENTAL	5					
Totals for dept 496 - TRUNKLINE TRAFFIC SIGNALS		5					
Dept 497 - TRUNKLINE SNOW & ICE CONTROL							
202-497-702.200	WAGES	3,165	3,249	3,500	3,130	3,130	3,130
202-497-716.000	FRINGES	3,124	6,147	3,500	3,756	3,756	3,756
202-497-728.000	OPERATING SUPPLIES	12,195	16,947	17,000	12,965	12,965	12,965
202-497-940.000	EQUIPMENT RENTAL	8,064	8,331	8,000	7,901	7,901	7,901
Totals for dept 497 - TRUNKLINE SNOW & ICE CONTROL		26,548	34,674	32,000	27,752	27,752	27,752
TOTAL APPROPRIATIONS		3,178,300	2,364,481	2,182,959	1,335,028	1,324,441	1,324,441
NET OF REVENUES/APPROPRIATIONS - FUND 202		(28,710)	283,137	488,442	216,139	271,726	271,726
BEGINNING FUND BALANCE		1,158,858	1,130,147	1,413,285			
ENDING FUND BALANCE		1,130,148	1,413,284	1,901,727			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
203-000-540.000	STATE SOURCES	15,318	15,937	15,300	15,000	15,000	15,000
203-000-542.000	GAS & WEIGHT TAX	446,573	491,271	500,974	516,546	516,546	516,546
203-000-665.000	INTEREST INCOME	3,556	19	50			
203-000-675.000	MISCELLANEOUS	1,731					
203-000-678.000	SPECIAL ASSESSMENT	268,799	147,210	61,000	38,902	38,902	38,902
203-000-692.100	APPROPRIATION OF FUND BALANCE			33,096			
203-000-699.202	MAJOR STREET TRANSFER	378,030	335,389	342,424	350,000	350,000	350,000
203-000-699.409	TRANSFER FROM CAPITAL PROJECTS	1,800,000	500,000	500,000			
	Totals for dept 000 - REVENUE	<u>2,914,007</u>	<u>1,489,826</u>	<u>1,452,844</u>	<u>920,448</u>	<u>920,448</u>	<u>920,448</u>
TOTAL ESTIMATED REVENUES		2,914,007	1,489,826	1,452,844	920,448	920,448	920,448
APPROPRIATIONS							
Dept 451 - CONSTRUCTION							
203-451-818.000	CONTRACTUAL SERVICES	1,451,770	828,594	672,216	1,058,825	382,500	382,500
	Totals for dept 451 - CONSTRUCTION	<u>1,451,770</u>	<u>828,594</u>	<u>672,216</u>	<u>1,058,825</u>	<u>382,500</u>	<u>382,500</u>
Dept 463 - STREET MAINTENANCE							
203-463-702.200	WAGES	41,102	33,525	45,000	51,916	51,916	51,916
203-463-716.000	FRINGES	40,568	54,694	44,000	3,972	3,972	3,972
203-463-728.000	OPERATING SUPPLIES	18,475	17,516	25,000	20,000	20,000	20,000
203-463-818.000	CONTRACTUAL SERVICES	162,831	196,771	294,750	300,000	247,500	247,500
203-463-940.000	EQUIPMENT RENTAL	79,362	60,084	80,000	80,000	80,000	80,000
	Totals for dept 463 - STREET MAINTENANCE	<u>342,338</u>	<u>362,590</u>	<u>488,750</u>	<u>455,888</u>	<u>403,388</u>	<u>403,388</u>
Dept 474 - TRAFFIC SERVICES-MAINTENANCE							
203-474-702.200	WAGES	857	896	1,500	1,112	1,112	1,112
203-474-716.000	FRINGES	846	1,848	1,400	85	85	85
203-474-728.000	OPERATING SUPPLIES	71	2,641	4,000	3,750	4,250	4,250
203-474-940.000	EQUIPMENT RENTAL	528	1,378	1,600	1,000	1,000	1,000
	Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE	<u>2,302</u>	<u>6,763</u>	<u>8,500</u>	<u>5,947</u>	<u>6,447</u>	<u>6,447</u>
Dept 478 - SNOW & ICE CONTROL							
203-478-702.200	WAGES	6,289	10,342	15,000	14,303	14,303	14,303
203-478-716.000	FRINGES	6,207	19,565	15,000	1,094	1,094	1,094
203-478-728.000	OPERATING SUPPLIES	25,792	17,455	20,000	20,000	20,000	20,000
203-478-940.000	EQUIPMENT RENTAL	17,833	28,577	30,000	30,000	30,000	30,000
	Totals for dept 478 - SNOW & ICE CONTROL	<u>56,121</u>	<u>75,939</u>	<u>80,000</u>	<u>65,397</u>	<u>65,397</u>	<u>65,397</u>
Dept 480 - TREE TRIMMING							
203-480-702.200	WAGES	16,986	22,109	15,000	19,845	19,845	19,845
203-480-716.000	FRINGES	16,765	36,739	14,000	1,518	1,518	1,518
203-480-728.000	OPERATING SUPPLIES	115		500			
203-480-818.000	CONTRACTUAL SERVICES	20,025	27,074	30,000	30,000	30,000	30,000
203-480-940.000	EQUIPMENT RENTAL	32,585	43,490	30,000	30,000	30,000	30,000
	Totals for dept 480 - TREE TRIMMING	<u>86,476</u>	<u>129,412</u>	<u>89,500</u>	<u>81,363</u>	<u>81,363</u>	<u>81,363</u>
Dept 482 - ADMINISTRATION & ENGINEERING							
203-482-702.100	SALARIES	43,605	42,482	48,912	36,084	26,291	26,291
203-482-715.000	SOCIAL SECURITY (FICA)	3,336	3,247	3,733	2,761	2,012	2,012
203-482-716.100	HEALTH INSURANCE	2,412	4,363	5,156	6,972	7,090	7,090
203-482-716.200	DENTAL INSURANCE	83	144	171	275	275	275
203-482-716.300	OPTICAL INSURANCE	11	18	21	41	41	41
203-482-716.400	LIFE INSURANCE	175	171	170	199	199	199
203-482-716.500	DISABILITY INSURANCE	277	272	273	312	312	312

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 482 - ADMINISTRATION & ENGINEERING							
203-482-718.200	DEFINED CONTRIBUTION	853	862	2,195	2,238	2,327	2,327
203-482-719.000	WORKERS' COMPENSATION	648	172	700	237	233	233
203-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	124	199	200	200		
203-482-818.500	AUDIT				900	900	900
203-482-956.000	EDUCATION & TRAINING	470	253	2,250	500	500	500
203-482-995.101	CONTRIBUTION-GF ADMIN	44,657	87,821	50,097	51,655	51,655	51,655
Totals for dept 482 - ADMINISTRATION & ENGINEERING		96,651	140,004	113,878	102,374	91,835	91,835
TOTAL APPROPRIATIONS		2,035,658	1,543,302	1,452,844	1,769,794	1,030,930	1,030,930
NET OF REVENUES/APPROPRIATIONS - FUND 203		878,349	(53,476)		(849,346)	(110,482)	(110,482)
BEGINNING FUND BALANCE		457,779	1,336,127	1,282,648			
ENDING FUND BALANCE		1,336,128	1,282,651	1,282,648			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
208-000-402.000	GENERAL PROPERTY TAX	124,666	128,842				
208-000-445.000	INTEREST & PENALTIES ON TAXES	502	509				
208-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF		5,615				
208-000-665.000	INTEREST INCOME	766	(18)	25			
208-000-692.100	APPROPRIATION OF FUND BALANCE			75,000	47,800	47,800	47,800
Totals for dept 000 - REVENUE		125,934	134,948	75,025	47,800	47,800	47,800
TOTAL ESTIMATED REVENUES		125,934	134,948	75,025	47,800	47,800	47,800
APPROPRIATIONS							
Dept 751 - PARKS							
208-751-930.000	BUILDING MAINTENANCE		15,679	25			
208-751-974.000	SYSTEM IMPROVEMENTS		85,121	75,000	47,800	47,800	47,800
Totals for dept 751 - PARKS			100,800	75,025	47,800	47,800	47,800
TOTAL APPROPRIATIONS			100,800	75,025	47,800	47,800	47,800
NET OF REVENUES/APPROPRIATIONS - FUND 208		125,934	34,148				
BEGINNING FUND BALANCE			125,934	160,083			
ENDING FUND BALANCE		125,934	160,082	160,083			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
239-000-665.000	INTEREST INCOME	8,783	17,644	500	4,561	4,561	4,561
239-000-670.000	LOAN PRINCIPAL				107,162	107,162	107,162
239-000-670.100	LOAN INTEREST				15,785	15,785	15,785
239-000-674.100	LOAN REPAYMENTS		200	86,000	17,847	17,847	17,847
239-000-692.000	OTHER FINANCING SOURCES		1,617				
Totals for dept 000 - REVENUE		8,783	19,461	86,500	145,355	145,355	145,355
TOTAL ESTIMATED REVENUES		8,783	19,461	86,500	145,355	145,355	145,355
APPROPRIATIONS							
Dept 000 - REVENUE							
239-000-958.000	BAD DEBT EXPENSE		20,000		2,914	2,914	2,914
Totals for dept 000 - REVENUE			20,000		2,914	2,914	2,914
Dept 200 - GEN SERVICES							
239-200-801.100	PROFESSIONAL SERVICES:AUDIT COSTS	1,176	1,281	1,500			
239-200-818.000	CONTRACTUAL SERVICES	50,000	31,000	9,175	971	971	971
239-200-818.500	AUDIT				600	600	600
Totals for dept 200 - GEN SERVICES		51,176	32,281	10,675	1,571	1,571	1,571
TOTAL APPROPRIATIONS		51,176	52,281	10,675	4,485	4,485	4,485
NET OF REVENUES/APPROPRIATIONS - FUND 239		(42,393)	(32,820)	75,825	140,870	140,870	140,870
BEGINNING FUND BALANCE		1,273,670	1,231,276	1,198,457			
ENDING FUND BALANCE		1,231,277	1,198,456	1,274,282			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
243-000-402.300	OBRA:TAX CAPTURE	112,501	120,313	125,000	125,349	125,349	125,349
Totals for dept 000 - REVENUE		112,501	120,313	125,000	125,349	125,349	125,349
TOTAL ESTIMATED REVENUES		112,501	120,313	125,000	125,349	125,349	125,349
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
243-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	1,000	1,000	1,000	1,000	1,000	1,000
Totals for dept 721 - PROFESSIONAL SERVICES		1,000	1,000	1,000	1,000	1,000	1,000
Dept 964 - TAX REIMBURSEMENTS							
243-964-969.000	DEVELOPER REIMBURSEMENT	111,501	123,284	124,000	124,349	124,349	124,349
Totals for dept 964 - TAX REIMBURSEMENTS		111,501	123,284	124,000	124,349	124,349	124,349
TOTAL APPROPRIATIONS		112,501	124,284	125,000	125,349	125,349	125,349
NET OF REVENUES/APPROPRIATIONS - FUND 243			(3,971)				
BEGINNING FUND BALANCE		3,970	3,970				
ENDING FUND BALANCE		3,970	(1)				

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
248-000-402.000	GENERAL PROPERTY TAX				34,503	33,655	33,655
248-000-402.100	TIF				185,108	185,108	185,108
248-000-605.200	CHARGE FOR SERVICES RENDERED			56,033			
248-000-665.000	INTEREST INCOME				1,800	1,800	1,800
248-000-674.200	INCOME-DESIGN				5,432	5,432	5,432
248-000-674.300	INCOME-ECNMC RESTRUCTING				20,000	20,000	20,000
248-000-674.400	INCOME-PROMOTION				17,600	17,600	17,600
248-000-674.500	INCOME-ORGANIZATION				10,000	10,000	10,000
248-000-699.101	GENERAL FUND TRANSFER			36,000	37,952	37,952	37,952
Totals for dept 000 - REVENUE				92,033	312,395	311,547	311,547
TOTAL ESTIMATED REVENUES				92,033	312,395	311,547	311,547
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
248-200-728.000	OPERATING SUPPLIES			2,500	3,450	3,450	3,450
248-200-810.000	INSURANCE & BONDS			3,000	3,000	3,000	3,000
248-200-818.000	CONTRACTUAL SERVICES				6,500	6,500	6,500
248-200-920.300	TELEPHONE			180	500	500	500
248-200-930.000	MAINTENANCE				58,200	58,200	58,200
248-200-955.000	MEMBERSHIPS & DUES				1,000	1,000	1,000
248-200-995.101	CONTRIBUTION-GF ADMIN				9,279	9,279	9,279
Totals for dept 200 - GEN SERVICES				5,680	81,929	81,929	81,929
Dept 261 - GENERAL ADMIN							
248-261-702.100	SALARIES			62,000	62,000	62,000	62,000
248-261-715.000	SOCIAL SECURITY (FICA)			4,743	4,743	4,743	4,743
248-261-716.100	HEALTH INSURANCE			18,913	19,920	19,920	19,920
248-261-716.200	DENTAL INSURANCE				748	785	785
248-261-716.300	OPTICAL INSURANCE			111	116	116	116
248-261-716.400	LIFE INSURANCE			456	491	491	491
248-261-716.500	DISABILITY INSURANCE			364	796	796	796
248-261-717.000	UNEMPLOYMENT INSURANCE			33	47	47	47
248-261-718.200	DEFINED CONTRIBUTION			5,580	5,580	5,580	5,580
248-261-719.000	WORKERS' COMPENSATION			440	403	403	403
Totals for dept 261 - GENERAL ADMIN				93,388	94,881	94,881	94,881
Dept 704 - ORGANIZATION							
248-704-728.000	SUPPLIES				700	700	700
248-704-818.000	WORK PLAN EXPENDITURES				9,300	9,300	9,300
Totals for dept 704 - ORGANIZATION					10,000	10,000	10,000
Dept 705 - PROMOTION							
248-705-818.000	WORK PLAN EXPENDITURES				19,000	19,000	19,000
Totals for dept 705 - PROMOTION					19,000	19,000	19,000
Dept 706 - DESIGN							
248-706-818.000	WORK PLAN EXPENDITURES				11,600	11,600	11,600
Totals for dept 706 - DESIGN					11,600	11,600	11,600
Dept 707 - ECONOMIC RESTRUCTURING							
248-707-818.000	WORK PLAN EXPENDITURES				20,000	20,000	20,000
Totals for dept 707 - ECONOMIC RESTRUCTURING					20,000	20,000	20,000
Dept 901 - CAPITAL OUTLAY							

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
248-901-965.585	CAPITAL CONTRIBUTION-PARKING				1,900	1,900	1,900
Totals for dept 901 - CAPITAL OUTLAY					1,900	1,900	1,900
Dept 905 - DEBT SERVICE							
248-905-991.100	PRINCIPAL				60,694	60,694	60,694
248-905-993.000	INTEREST				17,738	17,738	17,738
Totals for dept 905 - DEBT SERVICE					78,432	78,432	78,432
TOTAL APPROPRIATIONS				99,068	317,742	317,742	317,742
NET OF REVENUES/APPROPRIATIONS - FUND 248				(7,035)	(5,347)	(6,195)	(6,195)
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				(7,035)			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
254-000-502.550	GRANT - MSHDA: NEP			37,500			
254-000-665.000	INTEREST INCOME	14	(73)				
Totals for dept 000 - REVENUE		14	(73)	37,500			
TOTAL ESTIMATED REVENUES		14	(73)	37,500			
APPROPRIATIONS							
Dept 703 - GENERAL SERVICES							
254-703-818.100	CONTRACTUAL-HOUSING			33,500			
Totals for dept 703 - GENERAL SERVICES				33,500			
TOTAL APPROPRIATIONS				33,500			
NET OF REVENUES/APPROPRIATIONS - FUND 254		14	(73)	4,000			
BEGINNING FUND BALANCE		59	73				
ENDING FUND BALANCE		73		4,000			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
259-000-402.300	OBRA:TAX CAPTURE	68,736	74,424	80,000	74,073	74,073	74,073
Totals for dept 000 - REVENUE		68,736	74,424	80,000	74,073	74,073	74,073
TOTAL ESTIMATED REVENUES		68,736	74,424	80,000	74,073	74,073	74,073
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
259-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	2,222	5,361	4,500	6,500	6,500	6,500
Totals for dept 721 - PROFESSIONAL SERVICES		2,222	5,361	4,500	6,500	6,500	6,500
Dept 964 - TAX REIMBURSEMENTS							
259-964-969.000	DEVELOPER REIMBURSEMENT	62,654	68,734	75,500	67,573	67,573	67,573
Totals for dept 964 - TAX REIMBURSEMENTS		62,654	68,734	75,500	67,573	67,573	67,573
TOTAL APPROPRIATIONS		64,876	74,095	80,000	74,073	74,073	74,073
NET OF REVENUES/APPROPRIATIONS - FUND 259		3,860	329				
BEGINNING FUND BALANCE			3,860	4,190			
ENDING FUND BALANCE		3,860	4,189	4,190			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
272-000-402.300	OBRA:TAX CAPTURE	176,303	179,978	202,720	184,959	184,959	184,959
Totals for dept 000 - REVENUE		176,303	179,978	202,720	184,959	184,959	184,959
TOTAL ESTIMATED REVENUES		176,303	179,978	202,720	184,959	184,959	184,959
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
272-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	6,384	9,902	12,000	12,000	12,000	12,000
Totals for dept 721 - PROFESSIONAL SERVICES		6,384	9,902	12,000	12,000	12,000	12,000
Dept 905 - DEBT SERVICE							
272-905-991.100	PRINCIPAL	87,341	100,668	126,404	130,592	130,592	130,592
272-905-993.000	INTEREST	72,676	69,178	64,316	60,129	60,129	60,129
Totals for dept 905 - DEBT SERVICE		160,017	169,846	190,720	190,721	190,721	190,721
TOTAL APPROPRIATIONS		166,401	179,748	202,720	202,721	202,721	202,721
NET OF REVENUES/APPROPRIATIONS - FUND 272		9,902	230		(17,762)	(17,762)	(17,762)
BEGINNING FUND BALANCE			9,902	10,132			
ENDING FUND BALANCE		9,902	10,132	10,132			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
273-000-402.300	OBRA:TAX CAPTURE	3,452	3,612		3,602	3,602	3,602
Totals for dept 000 - REVENUE		3,452	3,612		3,602	3,602	3,602
TOTAL ESTIMATED REVENUES		3,452	3,612		3,602	3,602	3,602
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
273-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	1,200	1,200		1,200	1,200	1,200
Totals for dept 721 - PROFESSIONAL SERVICES		1,200	1,200		1,200	1,200	1,200
TOTAL APPROPRIATIONS		1,200	1,200		1,200	1,200	1,200
NET OF REVENUES/APPROPRIATIONS - FUND 273		2,252	2,412		2,402	2,402	2,402
BEGINNING FUND BALANCE		41,317	43,569	45,981			
ENDING FUND BALANCE		43,569	45,981	45,981			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
275-000-402.300	OBRA:TAX CAPTURE	1,228	1,225	358			
275-000-674.200	DONATIONS	4,633					
Totals for dept 000 - REVENUE		5,861	1,225	358			
TOTAL ESTIMATED REVENUES		5,861	1,225	358			
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
275-721-801.000	PROFESSIONAL SERVICES: ADMINISTRAT	864	864	864			
Totals for dept 721 - PROFESSIONAL SERVICES		864	864	864			
TOTAL APPROPRIATIONS		864	864	864			
NET OF REVENUES/APPROPRIATIONS - FUND 275		4,997	361	(506)			
BEGINNING FUND BALANCE		1,019	6,017	6,377			
ENDING FUND BALANCE		6,016	6,378	5,871			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
276-000-402.300	OBRA:TAX CAPTURE	9,168	9,506	9,800	10,124	10,124	10,124
276-000-665.000	INTEREST INCOME	61	1				
276-000-674.200	DONATIONS		12,629	19,121			
Totals for dept 000 - REVENUE		<u>9,229</u>	<u>22,136</u>	<u>28,921</u>	<u>10,124</u>	<u>10,124</u>	<u>10,124</u>
TOTAL ESTIMATED REVENUES		<u>9,229</u>	<u>22,136</u>	<u>28,921</u>	<u>10,124</u>	<u>10,124</u>	<u>10,124</u>
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
276-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	490	515	750	560	560	560
Totals for dept 721 - PROFESSIONAL SERVICES		<u>490</u>	<u>515</u>	<u>750</u>	<u>560</u>	<u>560</u>	<u>560</u>
Dept 905 - DEBT SERVICE							
276-905-991.100	PRINCIPAL		28,171	24,274	24,639	24,639	24,639
276-905-993.000	INTEREST			3,897	3,533	3,533	3,533
Totals for dept 905 - DEBT SERVICE			<u>28,171</u>	<u>28,171</u>	<u>28,172</u>	<u>28,172</u>	<u>28,172</u>
TOTAL APPROPRIATIONS		<u>490</u>	<u>28,686</u>	<u>28,921</u>	<u>28,732</u>	<u>28,732</u>	<u>28,732</u>
NET OF REVENUES/APPROPRIATIONS - FUND 276		<u>8,739</u>	<u>(6,550)</u>		<u>(18,608)</u>	<u>(18,608)</u>	<u>(18,608)</u>
BEGINNING FUND BALANCE		7,318	16,057	9,507			
ENDING FUND BALANCE		16,057	9,507	9,507			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
277-000-402.300	OBRA:TAX CAPTURE				48,463	48,463	48,463
277-000-540.000	STATE SOURCES		26,809	116,888			
Totals for dept 000 - REVENUE			26,809	116,888	48,463	48,463	48,463
TOTAL ESTIMATED REVENUES			26,809	116,888	48,463	48,463	48,463
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
277-901-965.000	CAPITAL CONTRIBUTION-PRIVATE		26,809	116,888			
Totals for dept 901 - CAPITAL OUTLAY			26,809	116,888			
TOTAL APPROPRIATIONS			26,809	116,888			
NET OF REVENUES/APPROPRIATIONS - FUND 277					48,463	48,463	48,463
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
283-000-402.300	OBRA:TAX CAPTURE	27,338	27,841	27,897	30,813	30,813	30,813
Totals for dept 000 - REVENUE		27,338	27,841	27,897	30,813	30,813	30,813
TOTAL ESTIMATED REVENUES		27,338	27,841	27,897	30,813	30,813	30,813
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
283-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	750	750	750	750	750	750
Totals for dept 721 - PROFESSIONAL SERVICES		750	750	750	750	750	750
Dept 905 - DEBT SERVICE							
283-905-991.100	PRINCIPAL	17,675	19,219	18,500	17,847	17,847	17,847
283-905-993.000	INTEREST	7,784	6,724	7,500	4,561	4,561	4,561
Totals for dept 905 - DEBT SERVICE		25,459	25,943	26,000	22,408	22,408	22,408
Dept 964 - TAX REIMBURSEMENTS							
283-964-969.000	DEVELOPER REIMBURSEMENT	1,147	1,147	1,147	1,147	1,147	1,147
Totals for dept 964 - TAX REIMBURSEMENTS		1,147	1,147	1,147	1,147	1,147	1,147
TOTAL APPROPRIATIONS		27,356	27,840	27,897	24,305	24,305	24,305
NET OF REVENUES/APPROPRIATIONS - FUND 283		(18)	1		6,508	6,508	6,508
BEGINNING FUND BALANCE		20					
ENDING FUND BALANCE		2	1				

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
287-000-528.000	OTHER FEDERAL GRANTS			1,511,520	755,760	755,760	755,760
287-000-665.000	INTEREST INCOME			100	100	100	100
Totals for dept 000 - REVENUE				1,511,620	755,860	755,860	755,860
TOTAL ESTIMATED REVENUES				1,511,620	755,860	755,860	755,860
NET OF REVENUES/APPROPRIATIONS - FUND 287				1,511,620	755,860	755,860	755,860
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				1,511,620			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
297-000-643.000	SALES	1,875	825	500	2,000	2,000	2,000
297-000-665.000	INTEREST INCOME	343	66	25	25	25	25
297-000-667.000	RENTS		350				
297-000-667.100	RENTAL INCOME	13,550	12,689	14,400	16,800	16,800	16,800
297-000-674.100	DONATIONS-PRIVATE	11,389	3,328	1,000	11,000	11,000	11,000
297-000-674.500	DONATIONS:HOME TOUR	8,570	831				
297-000-699.101	GENERAL FUND TRANSFER	40,000	40,000	17,000		10,000	10,000
Totals for dept 000 - REVENUE		75,727	58,089	32,925	29,825	39,825	39,825
TOTAL ESTIMATED REVENUES		75,727	58,089	32,925	29,825	39,825	39,825
APPROPRIATIONS							
Dept 797 - HISTORICAL COMMISSION							
297-797-702.200	WAGES	19,293	6,952	13,234	13,520	14,061	14,061
297-797-702.400	WAGES - TEMPORARY	400	544		1,543	1,605	1,605
297-797-715.000	SOCIAL SECURITY (FICA)	1,507	532	1,009	1,153	1,199	1,199
297-797-717.000	UNEMPLOYMENT INSURANCE		6	5	47	47	47
297-797-719.000	WORKERS' COMPENSATION			15	25	30	30
297-797-728.000	OPERATING SUPPLIES	1,089	1,481	300	300	300	300
297-797-728.300	HOME TOUR PROMOTION		972				
297-797-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	15,932	17,075				
297-797-810.000	INSURANCE & BONDS	1,245	1,274	1,312	2,000	2,000	2,000
297-797-818.500	AUDIT				600	600	600
297-797-880.000	PROMOTION		505				
297-797-920.000	UTILITIES			3,900			
297-797-961.000	MISCELLANEOUS	1,263	50	500	500	500	500
297-797-974.000	SYSTEM IMPROVEMENTS			500	500	500	500
Totals for dept 797 - HISTORICAL COMMISSION		41,701	28,419	20,775	20,188	20,842	20,842
Dept 798 - CASTLE							
297-798-717.000	UNEMPLOYMENT INSURANCE	23					
297-798-719.000	WORKERS' COMPENSATION	100	8	100	25	30	30
297-798-728.000	OPERATING SUPPLIES	586	447	500	1,000	1,000	1,000
297-798-810.000	INSURANCE & BONDS	697	713	734	500	750	750
297-798-920.000	UTILITIES	4,259	3,789	5,000	4,000	4,000	4,000
297-798-930.000	BUILDING MAINTENANCE	3,665	4,177	2,000	10,000	10,000	10,000
297-798-961.000	MISCELLANEOUS	134	336	500			
Totals for dept 798 - CASTLE		9,464	9,470	8,834	15,525	15,780	15,780
Dept 799 - GOULD HOUSE							
297-799-810.000	INSURANCE & BONDS	697	713	734	500	750	750
297-799-920.000	UTILITIES	4,389	3,760		4,500	4,500	4,500
297-799-930.000	BUILDING MAINTENANCE	10,333	7,913	3,000	5,000	5,000	5,000
297-799-930.200	BLDG MAINTENANCE-RENTAL	363	272	1,000	2,500	2,500	2,500
297-799-961.000	MISCELLANEOUS	313	158	500	500	500	500
Totals for dept 799 - GOULD HOUSE		16,095	12,816	5,234	13,000	13,250	13,250
Dept 800 - COMSTOCK/WOODARD							
297-800-728.000	OPERATING SUPPLIES	149					
297-800-930.000	BUILDING MAINTENANCE	319	348	500	500	500	500
297-800-961.000	MISCELLANEOUS	254	47				
Totals for dept 800 - COMSTOCK/WOODARD		722	395	500	500	500	500
TOTAL APPROPRIATIONS		67,982	51,100	35,343	49,213	50,372	50,372

BUDGET REPORT FOR CITY OF OWOSSO
Fund: 297 HISTORICAL FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 297		7,745	6,989	(2,418)	(19,388)	(10,547)	(10,547)
BEGINNING FUND BALANCE		55,265	63,010	69,998			
ENDING FUND BALANCE		63,010	69,999	67,580			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
298-000-402.000	GENERAL PROPERTY TAX	124,666	128,842				
298-000-445.000	INTEREST & PENALTIES ON TAXES	502	509				
298-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF		5,615				
298-000-665.000	INTEREST INCOME	729	(22)				
298-000-692.100	APPROPRIATION OF FUND BALANCE			207,353			
Totals for dept 000 - REVENUE		125,897	134,944	207,353			
TOTAL ESTIMATED REVENUES		125,897	134,944	207,353			
APPROPRIATIONS							
Dept 798 - CASTLE							
298-798-930.000	BUILDING MAINTENANCE		3,062				
298-798-974.000	SYSTEM IMPROVEMENTS	200					
Totals for dept 798 - CASTLE		200	3,062				
Dept 799 - GOULD HOUSE							
298-799-818.000	CONTRACTUAL SERVICES	6,043					
298-799-930.000	BUILDING MAINTENANCE	2,642	39,080	200,000			
Totals for dept 799 - GOULD HOUSE		8,685	39,080	200,000			
Dept 800 - COMSTOCK/WOODARD							
298-800-930.000	BUILDING MAINTENANCE	2,141	320				
Totals for dept 800 - COMSTOCK/WOODARD		2,141	320				
TOTAL APPROPRIATIONS		11,026	42,462	200,000			
NET OF REVENUES/APPROPRIATIONS - FUND 298		114,871	92,482	7,353			
BEGINNING FUND BALANCE			114,870	207,354			
ENDING FUND BALANCE		114,871	207,352	214,707			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
301-000-402.000	GENERAL PROPERTY TAX	823,010	790,926	804,777	791,950	791,967	791,967
301-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	17,936	43,688				
301-000-692.000	OTHER FINANCING SOURCES			7,371			
301-000-696.000	BOND PROCEEDS		8,563,400				
301-000-697.000	PREMIUM (BOND)		1,251,898				
Totals for dept 000 - REVENUE		840,946	10,649,912	812,148	791,950	791,967	791,967
TOTAL ESTIMATED REVENUES		840,946	10,649,912	812,148	791,950	791,967	791,967
APPROPRIATIONS							
Dept 905 - DEBT SERVICE							
301-905-991.100	PRINCIPAL	405,000	470,000	480,000	480,000	480,000	480,000
301-905-992.000	PAYING AGENT FEES	1,250	1,250	1,250	500	500	500
301-905-993.000	INTEREST	404,856	333,483	323,527	311,450	311,450	311,450
301-905-994.000	COST OF ISSUANCE (BOND)		186,795				
301-905-995.100	TRANSFER TO PAYING AGENT (BOND)		9,621,132				
Totals for dept 905 - DEBT SERVICE		811,106	10,612,660	804,777	791,950	791,950	791,950
TOTAL APPROPRIATIONS		811,106	10,612,660	804,777	791,950	791,950	791,950
NET OF REVENUES/APPROPRIATIONS - FUND 301		29,840	37,252	7,371		17	17
BEGINNING FUND BALANCE		784	30,624	67,877			
ENDING FUND BALANCE		30,624	67,876	75,248			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
303-000-402.000	GENERAL PROPERTY TAX	91,439	89,233	86,908			
303-000-696.000	BOND PROCEEDS		546,600				
303-000-697.000	PREMIUM (BOND)		79,908				
Totals for dept 000 - REVENUE		91,439	715,741	86,908			
TOTAL ESTIMATED REVENUES		91,439	715,741	86,908			
APPROPRIATIONS							
Dept 905 - DEBT SERVICE							
303-905-991.100	PRINCIPAL	60,000	60,000	60,000			
303-905-993.000	INTEREST	31,453	29,233	26,908			
303-905-994.000	COST OF ISSUANCE (BOND)		12,394				
303-905-995.100	TRANSFER TO PAYING AGENT (BOND)		614,115				
Totals for dept 905 - DEBT SERVICE		91,453	715,742	86,908			
TOTAL APPROPRIATIONS		91,453	715,742	86,908			
NET OF REVENUES/APPROPRIATIONS - FUND 303		(14)	(1)				
BEGINNING FUND BALANCE		14					
ENDING FUND BALANCE			(1)				

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
304-000-674.000	DDA CONTRIBUTION	76,023	78,885	76,460			
304-000-696.000	BOND PROCEEDS		475,000				
304-000-697.000	PREMIUM (BOND)		62,250				
Totals for dept 000 - REVENUE		76,023	616,135	76,460			
TOTAL ESTIMATED REVENUES		76,023	616,135	76,460			
APPROPRIATIONS							
Dept 905 - DEBT SERVICE							
304-905-991.100	PRINCIPAL	45,000	50,000	50,000			
304-905-992.000	PAYING AGENT FEES		750	500			
304-905-993.000	INTEREST	31,023	28,135	25,710			
304-905-994.000	COST OF ISSUANCE (BOND)		26,394				
304-905-995.100			510,856				
Totals for dept 905 - DEBT SERVICE		76,023	616,135	76,210			
TOTAL APPROPRIATIONS		76,023	616,135	76,210			
NET OF REVENUES/APPROPRIATIONS - FUND 304				250			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				250			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
401-000-687.000	INSURANCE REFUNDS	84,056					
401-000-692.100	APPROPRIATION OF FUND BALANCE			122,350			
401-000-699.101	TRANSFERS IN - GENERAL FUND	291,989	103,093	698,103			
Totals for dept 000 - REVENUE		376,045	103,093	820,453			
TOTAL ESTIMATED REVENUES		376,045	103,093	820,453			
APPROPRIATIONS							
Dept 000 - REVENUE							
401-000-974.100	LAND IMPROVEMENTS			84,301			
401-000-975.000	BUILDING IMPROVEMENTS	21,513	19,319	350,000			
401-000-980.000	EQUIPMENT	16,222	47,983	89,319			
401-000-980.100	COMPUTERS	82,731	9,812	96,415			
401-000-981.000	VEHICLES	141,266	54,112	207,438			
Totals for dept 000 - REVENUE		261,732	131,226	827,473			
TOTAL APPROPRIATIONS		261,732	131,226	827,473			
NET OF REVENUES/APPROPRIATIONS - FUND 401		114,313	(28,133)	(7,020)			
BEGINNING FUND BALANCE		66,739	181,053	152,919			
ENDING FUND BALANCE		181,052	152,920	145,899			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
409-000-665.000	INTEREST INCOME	35,132	1,747	140			
409-000-692.100	APPROPRIATION OF FUND BALANCE			1,173,843			
Totals for dept 000 - REVENUE		35,132	1,747	1,173,983			
TOTAL ESTIMATED REVENUES		35,132	1,747	1,173,983			
APPROPRIATIONS							
Dept 271 - ADMINISTRATIVE							
409-271-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,051	1,145				
Totals for dept 271 - ADMINISTRATIVE		1,051	1,145				
Dept 966 - TRANSFERS OUT							
409-966-995.202	TRANSFER TO MAJOR STREET	1,147,710	500,000	668,993			
409-966-995.203	TRANSFER TO LOCAL STREET	1,800,000	500,000	504,990			
Totals for dept 966 - TRANSFERS OUT		2,947,710	1,000,000	1,173,983			
TOTAL APPROPRIATIONS		2,948,761	1,001,145	1,173,983			
NET OF REVENUES/APPROPRIATIONS - FUND 409		(2,913,629)	(999,398)				
BEGINNING FUND BALANCE		5,086,870	2,173,241	1,173,843			
ENDING FUND BALANCE		2,173,241	1,173,843	1,173,843			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
469-000-665.000	INTEREST INCOME	307	(6)				
469-000-692.100	APPROPRIATION OF FUND BALANCE					29,500	29,500
Totals for dept 000 - REVENUE		307	(6)			29,500	29,500
TOTAL ESTIMATED REVENUES		307	(6)			29,500	29,500
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
469-901-974.000	SYSTEM IMPROVEMENTS					29,500	29,500
Totals for dept 901 - CAPITAL OUTLAY						29,500	29,500
TOTAL APPROPRIATIONS						29,500	29,500
NET OF REVENUES/APPROPRIATIONS - FUND 469		307	(6)				
BEGINNING FUND BALANCE		36,307	36,614	36,608			
ENDING FUND BALANCE		36,614	36,608	36,608			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
494-000-529.530	INFRASTRUCTURE			34,665			
494-000-665.000	INTEREST INCOME	304	(6)				
494-000-692.100	APPROPRIATION OF FUND BALANCE			2,495			
Totals for dept 000 - REVENUE		304	(6)	37,160			
TOTAL ESTIMATED REVENUES		304	(6)	37,160			
APPROPRIATIONS							
Dept 271 - ADMINISTRATIVE							
494-271-934.000	MAINTENANCE			37,160			
Totals for dept 271 - ADMINISTRATIVE				37,160			
TOTAL APPROPRIATIONS				37,160			
NET OF REVENUES/APPROPRIATIONS - FUND 494		304	(6)				
BEGINNING FUND BALANCE		35,992	36,297	36,291			
ENDING FUND BALANCE		36,296	36,291	36,291			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
588-000-402.000	GENERAL PROPERTY TAX	83,117	85,936	37,527	41,528	41,528	41,528
588-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	2,606	3,743				
588-000-665.000	INTEREST INCOME	120	(17)				
588-000-692.100	APPROPRIATION OF FUND BALANCE			32,068		35,627	35,627
Totals for dept 000 - REVENUE		<u>85,843</u>	<u>89,662</u>	<u>69,595</u>	<u>41,528</u>	<u>77,155</u>	<u>77,155</u>
TOTAL ESTIMATED REVENUES		<u>85,843</u>	<u>89,662</u>	<u>69,595</u>	<u>41,528</u>	<u>77,155</u>	<u>77,155</u>
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
588-200-818.000	CONTRACTUAL SERVICES	62,939	64,048	69,595	76,555	76,555	76,555
588-200-818.500	AUDIT				600	600	600
Totals for dept 200 - GEN SERVICES		<u>62,939</u>	<u>64,048</u>	<u>69,595</u>	<u>77,155</u>	<u>77,155</u>	<u>77,155</u>
TOTAL APPROPRIATIONS		<u>62,939</u>	<u>64,048</u>	<u>69,595</u>	<u>77,155</u>	<u>77,155</u>	<u>77,155</u>
NET OF REVENUES/APPROPRIATIONS - FUND 588		<u>22,904</u>	<u>25,614</u>		<u>(35,627)</u>		
BEGINNING FUND BALANCE		58,619	81,523	107,137			
ENDING FUND BALANCE		81,523	107,137	107,137			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
590-000-491.000	SWR:PERMITS/INSPECTION FEE	415	690	500			
590-000-643.100	METERED SALES	1,937,983	2,112,064	2,052,000	2,743,024	2,743,024	2,743,024
590-000-644.000	PENALTIES - LATE CHARGES	26,048	24,026	28,000	27,430	27,430	27,430
590-000-665.000	INTEREST INCOME	31,739	818	1,000	1,000	1,000	1,000
590-000-673.000	SALE OF FIXED ASSETS	4,941					
590-000-675.000	MISCELLANEOUS	20,002	4,030	1,900			
590-000-699.101	GENERAL FUND TRANSFER		2,233				
Totals for dept 000 - REVENUE		2,021,128	2,143,861	2,083,400	2,771,454	2,771,454	2,771,454
TOTAL ESTIMATED REVENUES		2,021,128	2,143,861	2,083,400	2,771,454	2,771,454	2,771,454
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
590-200-702.100	SALARIES	91,970	96,561	101,883	100,064	104,066	104,066
590-200-715.000	SOCIAL SECURITY (FICA)	6,972	7,516	8,091	7,655	7,961	7,961
590-200-716.100	HEALTH INSURANCE	24,082	28,764	34,101	26,069	26,069	26,069
590-200-716.200	DENTAL INSURANCE	805	1,006	1,309	1,222	1,222	1,222
590-200-716.300	OPTICAL INSURANCE	120	137	155	174	174	174
590-200-716.400	LIFE INSURANCE	455	432	460	504	504	504
590-200-716.500	DISABILITY INSURANCE	1,088	1,071	1,057	1,253	1,253	1,253
590-200-718.200	DEFINED CONTRIBUTION	3,635	3,541	9,075	9,006	9,366	9,366
590-200-719.000	WORKERS' COMPENSATION	532	550	550	541	563	563
590-200-728.000	OPERATING SUPPLIES	457	782	1,000	1,000	1,000	1,000
590-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	49,033	3,841	14,000			
590-200-810.000	INSURANCE & BONDS	9,956	10,186	10,492	14,000	10,922	10,922
590-200-818.000	CONTRACTUAL SERVICES	10,544	11,020	18,100	15,000	15,000	15,000
590-200-818.500	AUDIT				6,350	6,350	6,350
590-200-956.000	EDUCATION & TRAINING	279	38	1,000	1,000	1,000	1,000
590-200-962.000	OPERATION & MAINTENANCE	1,149,044	1,227,263	1,186,750	1,260,680	1,312,875	1,312,875
590-200-963.000	REPLACEMENT	238,884	348,666	411,110	131,884	131,884	131,884
590-200-965.101	GF CONTRIBUTION	88,155	88,155	102,500	105,000	274,302	274,302
590-200-968.000	DEPRECIATION EXPENSE	50,280	44,962				
590-200-990.100	DEBT SERVICE & CAPITAL				185,891	185,891	185,891
Totals for dept 200 - GEN SERVICES		1,726,291	1,874,491	1,901,633	1,867,293	2,090,402	2,090,402
Dept 549 - SEWER OPERATIONS							
590-549-702.200	WAGES	34,161	20,576	34,400	33,512	33,512	33,512
590-549-702.300	OVERTIME	3,134	4,996	5,000	5,000	5,000	5,000
590-549-703.000	OTHER COMPENSATION	15,150	12,094	12,000			
590-549-715.000	SOCIAL SECURITY (FICA)	6,889	5,909	6,720	2,946	2,946	2,946
590-549-716.000	FRINGES	(28,631)	(24,940)	(15,000)			
590-549-716.100	HEALTH INSURANCE	17,228	14,278	18,253	35,160	35,160	35,160
590-549-716.200	DENTAL INSURANCE	427	466	489	1,274	1,274	1,274
590-549-716.300	OPTICAL INSURANCE	120	100	120	179	179	179
590-549-716.400	LIFE INSURANCE	277	330	396	396	396	396
590-549-716.500	DISABILITY INSURANCE	433	289	438			
590-549-717.000	UNEMPLOYMENT INSURANCE	11	70	25	94	94	94
590-549-718.000	RETIREMENT	101,885					
590-549-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM		50,582	27,510	19,440	19,440	19,440
590-549-718.200	DEFINED CONTRIBUTION	1,721	1,099	3,681	1,432	1,432	1,432
590-549-719.000	WORKERS' COMPENSATION	1,012	1,025	1,225	1,139	1,139	1,139
590-549-728.000	OPERATING SUPPLIES	2,089	1,516	4,500	2,500	2,500	2,500
590-549-751.000	GAS & OIL	3,388	2,553	5,500	5,500	5,500	5,500
590-549-818.000	CONTRACTUAL SERVICES	60,298	40,600	97,920	743,500	13,000	13,000
590-549-923.000	LIFT STATION UTILITIES	3,222	3,695	4,000	4,500	4,500	4,500

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 549 - SEWER OPERATIONS							
590-549-933.000	EQUIPMENT MAINTENANCE			1,500	1,500	1,500	1,500
590-549-933.200	SEWER REPAIR	4,465		5,000	5,000	5,000	5,000
590-549-936.000	LIFT STATION MAINTENANCE	10,966	24,824	12,000	12,500	12,500	12,500
590-549-940.000	EQUIPMENT RENTAL	22,706	16,833	25,000	25,000	25,000	25,000
590-549-956.000	EDUCATION & TRAINING	905	40	1,000	1,000	1,000	1,000
Totals for dept 549 - SEWER OPERATIONS		261,856	176,935	251,677	901,572	171,072	171,072
Dept 901 - CAPITAL OUTLAY							
590-901-973.000	CAPITAL OUTLAY - SEWERS	20,609			95,000	480,000	480,000
590-901-977.000	COL - EQUIPMENT				5,000	5,000	5,000
Totals for dept 901 - CAPITAL OUTLAY		20,609			100,000	485,000	485,000
Dept 905 - DEBT SERVICE							
590-905-991.100	PRINCIPAL			100,000	105,000	105,000	105,000
590-905-993.000	INTEREST	10,545	12,732	22,195	26,228	26,228	26,228
Totals for dept 905 - DEBT SERVICE		10,545	12,732	122,195	131,228	131,228	131,228
TOTAL APPROPRIATIONS		2,019,301	2,064,158	2,275,505	3,000,093	2,877,702	2,877,702
NET OF REVENUES/APPROPRIATIONS - FUND 590		1,827	79,703	(192,105)	(228,639)	(106,248)	(106,248)
BEGINNING FUND BALANCE		3,785,248	3,787,078	3,866,785			
ENDING FUND BALANCE		3,787,075	3,866,781	3,674,680			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
591-000-491.000	WTR:PERMITS/INSPECTION FEE	20,166	15,849	20,000			
591-000-492.000	PERMITS-CALEDONIA TOWNSHIP		16,515	9,200			
591-000-493.000	PERMITS-OWOSSO TOWNSHIP			17,968			
591-000-538.000	CAPITAL CONTRIBUTION-FEDERAL				1,910,000	1,910,000	1,910,000
591-000-540.000	STATE SOURCES				345,016	345,016	345,016
591-000-540.100	WELLHEAD PROTECTION PROGRAM		27,850				
591-000-579.000	CAPITAL CONTRIBUTION-STATE	42,533					
591-000-605.100	WATER MAIN REPLACEMENT CHARGE	671,516	689,474	675,000	749,304	749,304	749,304
591-000-605.350	MATERIAL & SERVICE	15,120	16,760	21,000			
591-000-643.100	METERED SALES	2,706,146	2,841,066	2,900,000	3,517,836	3,517,836	3,517,836
591-000-643.200	METERED SALES-WHOLESALE-USAGE	263,795	243,912	350,000	314,831	314,831	314,831
591-000-644.000	PENALTIES - LATE CHARGES	42,888	36,086	42,000	43,000	43,000	43,000
591-000-665.000	INTEREST INCOME	37,568	26,965	1,200	1,000	1,000	1,000
591-000-667.300	HYDRANT RENTAL	24,865	28,090	24,000	24,000	24,000	24,000
591-000-673.000	SALE OF FIXED ASSETS	19,913	125				
591-000-675.000	MISCELLANEOUS	1,015	1,440	15,000	1,440	1,440	1,440
591-000-675.200	MISCELLANEOUS WATER CHARGES	1,587	1,665	2,500			
591-000-699.101	GENERAL FUND TRANSFER		13,399				
Totals for dept 000 - REVENUE		3,847,112	3,959,196	4,077,868	6,906,427	6,906,427	6,906,427
TOTAL ESTIMATED REVENUES		3,847,112	3,959,196	4,077,868	6,906,427	6,906,427	6,906,427
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
591-200-702.100	SALARIES	120,347	145,243	147,892	145,109	150,913	150,913
591-200-715.000	SOCIAL SECURITY (FICA)	9,330	11,297	11,737	11,101	11,545	11,545
591-200-716.100	HEALTH INSURANCE	31,850	35,316	45,309	31,946	31,946	31,946
591-200-716.200	DENTAL INSURANCE	991	1,373	1,833	1,521	1,521	1,521
591-200-716.300	OPTICAL INSURANCE	144	183	220	213	213	213
591-200-716.400	LIFE INSURANCE	597	612	668	672	672	672
591-200-716.500	DISABILITY INSURANCE	1,393	1,533	1,538	1,658	1,658	1,658
591-200-717.000	UNEMPLOYMENT INSURANCE	5	67	15	121	121	121
591-200-718.200	DEFINED CONTRIBUTION	4,872	5,242	13,100	13,060	13,582	13,582
591-200-719.000	WORKERS' COMPENSATION	652		750	803	835	835
591-200-728.000	OPERATING SUPPLIES	2,516	1,355	1,500	1,500	1,500	1,500
591-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	79,334	10,715	20,715	25,000	134,000	134,000
591-200-810.000	INSURANCE & BONDS	42,809	43,799	45,113	50,000	46,472	46,472
591-200-818.000	CONTRACTUAL SERVICES	15,379	17,078	27,500	30,000	26,000	26,000
591-200-818.500	AUDIT				6,350	6,350	6,350
591-200-941.000	LEASE	1,593	1,655	1,720	2,000	2,000	2,000
591-200-956.000	EDUCATION & TRAINING	2,737	2,278	3,000	4,000	3,000	3,000
591-200-958.000	BAD DEBT EXPENSE		10,700				
591-200-961.000	MISCELLANEOUS	17,258	295,584	275	1,000	1,000	1,000
591-200-965.101	GF CONTRIBUTION	204,734	204,734	238,080	229,099	458,197	458,197
591-200-968.000	DEPRECIATION EXPENSE	11,486	473,050				
Totals for dept 200 - GEN SERVICES		548,027	1,261,814	560,965	555,153	891,525	891,525
Dept 552 - WATER UNDERGROUND							
591-552-702.100	SALARIES	27,316	26,819	28,705	27,300	28,119	28,119
591-552-702.200	WAGES	124,636	150,103	152,265	208,742	208,742	208,742
591-552-702.600	UNIFORMS			3,500			
591-552-702.800	ACCRUED SICK LEAVE	794	405				
591-552-703.000	OTHER COMPENSATION	59,312	46,264	45,000			
591-552-715.000	SOCIAL SECURITY (FICA)	18,493	21,233	18,988	15,969	18,120	18,120
591-552-716.000	FRINGES	(23,920)	(36,003)	(25,000)			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 552 - WATER UNDERGROUND							
591-552-716.100	HEALTH INSURANCE	65,491	72,148	75,371	76,620	76,620	76,620
591-552-716.200	DENTAL INSURANCE	2,588	3,195	3,597	3,597	3,597	3,597
591-552-716.300	OPTICAL INSURANCE	381	481	446	522	522	522
591-552-716.400	LIFE INSURANCE	794	1,188	1,198	1,207	1,207	1,207
591-552-716.500	DISABILITY INSURANCE	1,547	1,730	2,086	2,359	2,359	2,359
591-552-717.000	UNEMPLOYMENT INSURANCE	73	177	25	233	233	233
591-552-718.000	RETIREMENT	57,708					
591-552-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRC		14,275	61,268	48,360	48,360	48,360
591-552-718.200	DEFINED CONTRIBUTION	6,251	7,383	15,098	8,350	8,350	8,350
591-552-719.000	WORKERS' COMPENSATION	7,852	4,748	8,100	7,040	7,045	7,045
591-552-728.000	OPERATING SUPPLIES	4,677	5,593	11,000	6,000	6,000	6,000
591-552-751.000	GAS & OIL	12,197	18,564	16,000	25,000	20,500	20,500
591-552-818.000	CONTRACTUAL SERVICES	16,035	296,540	1,068,730	2,612,479	2,052,516	2,052,516
591-552-920.100	ELECTRICITY	2,353	2,828	3,000	3,000	3,000	3,000
591-552-920.200	GAS	3,249	3,494	4,000	4,000	4,000	4,000
591-552-920.300	TELEPHONE	2,461	2,352	3,000	2,750	2,750	2,750
591-552-933.000	EQUIPMENT MAINTENANCE	1,700	1,225	1,500	2,000	2,000	2,000
591-552-933.200	EQUIPMENT MAINT-HYDRANTS & MAINS	22,125	32,636	40,000	40,000	35,000	35,000
591-552-933.300	EQUIP MAINT. METER & SERV	18,523	20,733	18,000	20,000	20,000	20,000
591-552-940.000	EQUIPMENT RENTAL	98,901	164,818	120,000	125,000	125,000	125,000
591-552-956.000	EDUCATION & TRAINING	2,310	2,407	3,000	3,500	3,000	3,000
591-552-968.000	DEPRECIATION EXPENSE	200,411					
Totals for dept 552 - WATER UNDERGROUND		734,258	865,336	1,678,877	3,244,028	2,677,040	2,677,040
Dept 553 - WATER FILTRATION							
591-553-702.100	SALARIES	71,985	72,667	76,112	75,422	87,146	87,146
591-553-702.200	WAGES	234,114	271,756	318,703	315,515	315,515	315,515
591-553-702.300	OVERTIME	34,480	37,190	35,800	36,000	36,000	36,000
591-553-702.400	WAGES - TEMPORARY	16,248	1,351	5,019			
591-553-702.600	UNIFORMS	2,800	3,500	4,900	4,000	4,000	4,000
591-553-703.000	OTHER COMPENSATION		7,000				
591-553-715.000	SOCIAL SECURITY (FICA)	27,552	29,536	30,259	32,661	33,558	33,558
591-553-716.000	FRINGES	1,768	2,753	3,000			
591-553-716.100	HEALTH INSURANCE	69,821	77,474	97,500	111,450	111,450	111,450
591-553-716.200	DENTAL INSURANCE	3,045	3,556	4,214	4,885	4,885	4,885
591-553-716.300	OPTICAL INSURANCE	443	482	524	686	686	686
591-553-716.400	LIFE INSURANCE	1,326	1,765	1,993	2,064	2,064	2,064
591-553-716.500	DISABILITY INSURANCE	2,470	2,924	3,703	3,814	3,814	3,814
591-553-717.000	UNEMPLOYMENT INSURANCE	107	273	25	373	373	373
591-553-718.000	RETIREMENT	321,441					
591-553-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRC		23,534	28,398	21,060	21,060	21,060
591-553-718.200	DEFINED CONTRIBUTION	11,594	13,410	33,594	17,293	21,903	21,903
591-553-719.000	WORKERS' COMPENSATION	7,512	5,051	8,000	11,890	11,992	11,992
591-553-728.000	OPERATING SUPPLIES	4,952	5,474	6,000	7,000	7,000	7,000
591-553-728.100	LAB SUPPLIES	21,732	20,093	34,640	35,000	35,000	35,000
591-553-743.000	CHEMICALS	149,493	174,883	157,000	200,000	175,000	175,000
591-553-751.000	GAS & OIL	1,817	1,456	2,000	3,500	3,500	3,500
591-553-818.000	CONTRACTUAL SERVICES	22,966	68,188	55,500	375,000	209,600	209,600
591-553-920.100	ELECTRICITY	139,243	166,933	152,500	159,429	159,429	159,429
591-553-920.200	GAS	5,497	4,679	6,000	6,000	5,500	5,500
591-553-920.300	TELEPHONE	4,327	5,205	8,160	5,000	3,800	3,800
591-553-920.500	REFUSE	397	535	700	600	600	600
591-553-930.000	BUILDING MAINTENANCE	8,095	12,023	10,000	60,000	23,000	23,000
591-553-933.000	EQUIPMENT MAINTENANCE	20,784	22,736	40,000	60,000	34,000	34,000
591-553-933.100	EQUIP MAINT - WELLS	24,914	43,398	20,000	25,000	25,000	25,000
591-553-934.000	MAINTENANCE	121,240	75,806	110,000	120,000	208,100	208,100

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 553 - WATER FILTRATION							
591-553-956.000	EDUCATION & TRAINING	1,952	1,838	4,000	4,000	3,000	3,000
591-553-968.000	DEPRECIATION EXPENSE	253,970					
Totals for dept 553 - WATER FILTRATION		1,588,085	1,157,469	1,258,244	1,697,642	1,546,975	1,546,975
Dept 901 - CAPITAL OUTLAY							
591-901-972.000	MAINS & HYDRANTS	97,319	11,760	105,000	1,508,545	1,433,545	1,433,545
591-901-972.100	COL-SERVICE LINES		717				
591-901-977.000	COL - EQUIPMENT	3,590	9,803	510,650	50,000	35,000	35,000
591-901-983.000	LEASED ASSETS		37,083	68,078			
Totals for dept 901 - CAPITAL OUTLAY		100,909	59,363	683,728	1,558,545	1,468,545	1,468,545
Dept 905 - DEBT SERVICE							
591-905-991.100	PRINCIPAL			605,000	799,517	799,517	799,517
591-905-993.000	INTEREST	88,129	61,282	65,538	110,299	110,299	110,299
Totals for dept 905 - DEBT SERVICE		88,129	61,282	670,538	909,816	909,816	909,816
TOTAL APPROPRIATIONS		3,059,408	3,405,264	4,852,352	7,965,184	7,493,901	7,493,901
NET OF REVENUES/APPROPRIATIONS - FUND 591		787,704	553,932	(774,484)	(1,058,757)	(587,474)	(587,474)
BEGINNING FUND BALANCE		12,032,124	12,819,829	13,373,762			
ENDING FUND BALANCE		12,819,828	13,373,761	12,599,278			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
599-000-540.000	STATE SOURCES			3,037,900	4,882,626	4,882,626	4,882,626
599-000-602.100	OP & MAINT CHRG - OWOSSO	1,149,044	1,227,263	1,186,710	1,260,680	1,312,875	1,312,875
599-000-602.200	OP & MAINT CHRG - OWOSSO TWP	167,066	229,659	176,750	235,987	245,757	245,757
599-000-602.300	OP & MAINT CHRG - CALEDONIA TWSP	101,010	110,227	151,500	113,303	117,994	117,994
599-000-602.400	OP & MAINT CHRG - CORUNNA	203,755	223,155	227,250	229,365	238,861	238,861
599-000-603.100	REPLACEMENT CHRG - OWOSSO	238,884	349,133	416,527	131,884	131,884	131,884
599-000-603.200	REPLACEMENT CHRG - OWOSSO TWP	69,010	111,639	123,762	24,687	24,687	24,687
599-000-603.300	REPLACEMENT CHRG - CALEDONIA TWSP	50,261	77,576	87,255	11,853	11,853	11,853
599-000-603.400	REPLACEMENT CHRG - CORUNNA	41,844	61,652	72,456	23,995	23,995	23,995
599-000-606.100	DEBT SERVICE CHRG - OWOSSO				185,891	185,891	185,891
599-000-606.200	DEBT SERVICE CHRG - OWOSSO TWP.				75,408	75,408	75,408
599-000-606.300	DEBT SERVICE CHRG - CALEDONIA TWSI				57,170	57,170	57,170
599-000-606.400	DEBT SERVICE CHRG - CORUNNA				32,268	32,268	32,268
599-000-665.000	INTEREST INCOME	23,470	1,940	2,000	1,000	1,000	1,000
599-000-673.000	SALE OF FIXED ASSETS	1,375					
599-000-675.000	MISCELLANEOUS	4,082	3,643	5,000			
599-000-699.101	GENERAL FUND TRANSFER		6,699				
Totals for dept 000 - REVENUE		2,049,801	2,402,586	5,487,110	7,266,117	7,342,269	7,342,269
TOTAL ESTIMATED REVENUES		2,049,801	2,402,586	5,487,110	7,266,117	7,342,269	7,342,269
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
599-200-818.500	AUDIT				6,350	6,350	6,350
Totals for dept 200 - GEN SERVICES					6,350	6,350	6,350
Dept 548 - WASTEWATER OPERATIONS							
599-548-702.100	SALARIES	88,074	91,084	89,735	88,179	104,768	104,768
599-548-702.200	WAGES	347,113	367,024	390,673	362,376	349,441	349,441
599-548-702.300	OVERTIME	37,648	30,791	32,500	34,220	34,220	34,220
599-548-702.400	WAGES - TEMPORARY	6,379	753	3,900		8,000	8,000
599-548-702.600	UNIFORMS	4,900	4,900	5,600	4,900	4,900	4,900
599-548-702.800	ACCRUED SICK LEAVE	722	564	800			
599-548-703.000	OTHER COMPENSATION		10,037				
599-548-715.000	SOCIAL SECURITY (FICA)	35,347	36,629	40,163	37,085	37,977	37,977
599-548-716.000	FRINGES	15,092	13,202	15,000			
599-548-716.100	HEALTH INSURANCE	108,863	118,259	150,332	107,516	107,516	107,516
599-548-716.200	DENTAL INSURANCE	4,573	5,100	6,147	4,270	4,270	4,270
599-548-716.300	OPTICAL INSURANCE	731	781	880	689	689	689
599-548-716.400	LIFE INSURANCE	1,654	2,062	2,296	1,921	1,921	1,921
599-548-716.500	DISABILITY INSURANCE	3,771	4,079	4,422	4,431	4,431	4,431
599-548-716.600	PHYSICALS	228	470	250			
599-548-717.000	UNEMPLOYMENT INSURANCE	117	306	25	419	419	419
599-548-718.000	RETIREMENT	325,470					
599-548-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	11,310	350,800	140,601	115,310	115,310	115,310
599-548-718.200	DEFINED CONTRIBUTION	12,293	12,882	31,706	12,090	12,355	12,355
599-548-719.000	WORKERS' COMPENSATION	5,661	4,432	5,900	6,000	6,006	6,006
599-548-728.000	OPERATING SUPPLIES	17,430	14,055	18,000	25,000	33,400	33,400
599-548-728.100	SUPPLIES	12,419	11,418	14,500	25,000	25,000	25,000
599-548-743.100	CHEMICALS - IRON	51,515	45,955	48,000	55,000	55,000	55,000
599-548-743.200	CHEMICALS - POLYMER	15,708	23,285	22,000	30,000	30,000	30,000
599-548-743.300	CHEMICALS - CHLORINE	35,395	28,204	42,000	85,000	85,000	85,000
599-548-751.000	GAS & OIL	6,556	5,535	6,500	3,500	6,000	6,000
599-548-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	83,154	21,899	110,000	75,000	41,000	41,000
599-548-810.000	INSURANCE & BONDS	38,047	38,927	40,099	45,000	41,317	41,317

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
APPROPRIATIONS							
Dept 548 - WASTEWATER OPERATIONS							
599-548-920.100	ELECTRICITY	224,912	224,024	230,000	230,000	238,000	238,000
599-548-920.200	GAS	14,686	13,904	15,000	15,000	17,500	17,500
599-548-920.300	TELEPHONE	2,817	2,701	3,500	3,500	3,750	3,750
599-548-920.400	WATER & SEWER	4,418	5,035	5,000	6,223	6,223	6,223
599-548-920.500	REFUSE	1,031	1,103	1,100	1,200	1,200	1,200
599-548-930.000	BUILDING MAINTENANCE	10,628	13,665	18,000	140,000	125,000	125,000
599-548-932.000	STATIONARY EQUIPMENT	5,855	5,760	6,000	45,000	7,500	7,500
599-548-933.000	EQUIPMENT MAINTENANCE	59,766	74,593	70,000	135,000	20,000	20,000
599-548-934.000	MAINTENANCE	172,243	164,973	160,000	180,000	180,000	180,000
599-548-934.100	HHW PROGRAM			5,000			
599-548-955.000	MEMBERSHIPS & DUES	438	371	600	700	700	700
599-548-956.000	EDUCATION & TRAINING	1,719	374	3,000	3,000	3,000	3,000
599-548-956.100	SAFETY TRAINING	126		300	500	500	500
599-548-965.101	GF CONTRIBUTION	222,048	218,875	212,000	203,175	203,175	203,175
599-548-968.000	DEPRECIATION EXPENSE	249,924	318,024				
Totals for dept 548 - WASTEWATER OPERATIONS		2,240,781	2,286,835	1,951,529	2,086,204	1,915,488	1,915,488
Dept 901 - CAPITAL OUTLAY							
599-901-977.000	COL - EQUIPMENT	20,764	(7,565)	3,092,900	6,482,626	5,012,126	5,012,126
Totals for dept 901 - CAPITAL OUTLAY		20,764	(7,565)	3,092,900	6,482,626	5,012,126	5,012,126
Dept 905 - DEBT SERVICE							
599-905-991.100	PRINCIPAL			90,000	205,000	205,000	205,000
599-905-993.000	INTEREST		8,985	42,000	145,737	145,737	145,737
Totals for dept 905 - DEBT SERVICE			8,985	132,000	350,737	350,737	350,737
TOTAL APPROPRIATIONS		2,261,545	2,288,255	5,176,429	8,925,917	7,284,701	7,284,701
NET OF REVENUES/APPROPRIATIONS - FUND 599		(211,744)	114,331	310,681	(1,659,800)	57,568	57,568
BEGINNING FUND BALANCE		4,283,106	4,071,365	4,185,757			
FUND BALANCE ADJUSTMENTS			60				
ENDING FUND BALANCE		4,071,362	4,185,756	4,496,438			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
661-000-665.000	INTEREST INCOME	17,615	(139)	1,000	100	100	100
661-000-667.200	EQUIPMENT RENTAL	626,573	792,330	704,000	646,427	646,427	646,427
661-000-673.000	SALE OF FIXED ASSETS	76	(34,417)				
661-000-699.101	GENERAL FUND TRANSFER		2,233				
Totals for dept 000 - REVENUE		<u>644,264</u>	<u>760,007</u>	<u>705,000</u>	<u>646,527</u>	<u>646,527</u>	<u>646,527</u>
TOTAL ESTIMATED REVENUES		<u>644,264</u>	<u>760,007</u>	<u>705,000</u>	<u>646,527</u>	<u>646,527</u>	<u>646,527</u>
APPROPRIATIONS							
Dept 594 - FLEET MAINTENANCE							
661-594-702.200	WAGES	59,594	66,903	87,670	94,825	94,825	94,825
661-594-703.000	OTHER COMPENSATION	14,706	18,689	10,500			
661-594-715.000	SOCIAL SECURITY (FICA)	3,868	6,110	6,343	7,254	7,254	7,254
661-594-716.000	FRINGES	16,525	5,796	20,000			
661-594-716.100	HEALTH INSURANCE	17,785	16,559	18,311	18,708	18,708	18,708
661-594-716.200	DENTAL INSURANCE	427	466	489	489	489	489
661-594-716.300	OPTICAL INSURANCE	60	60	60	63	63	63
661-594-716.400	LIFE INSURANCE	139	314	396	396	396	396
661-594-716.500	DISABILITY INSURANCE			325	459	459	459
661-594-717.000	UNEMPLOYMENT INSURANCE	5	67	25	94	94	94
661-594-718.000	RETIREMENT	115,958					
661-594-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR		(93,705)	29,250	21,060	21,060	21,060
661-594-718.200	DEFINED CONTRIBUTION		1,094	3,308	1,840	1,840	1,840
661-594-719.000	WORKERS' COMPENSATION	1,196	1,858	1,300	2,689	2,689	2,689
661-594-728.000	OPERATING SUPPLIES	6,457	(7,939)	6,000	6,000	6,000	6,000
661-594-751.000	GAS & OIL	29,818	36,621	35,000	50,000	50,000	50,000
661-594-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	1,855	2,021	2,000	2,000		
661-594-810.000	INSURANCE & BONDS	25,983	26,584	27,381	30,000	28,270	28,270
661-594-818.500	AUDIT				3,000	3,000	3,000
661-594-933.000	EQUIPMENT MAINTENANCE	50,143	47,818	55,000	62,500	62,500	62,500
661-594-956.000	EDUCATION & TRAINING	361	205	1,500	1,500	1,500	1,500
661-594-965.101	GF CONTRIBUTION	27,111	27,111	31,520	35,000	32,321	32,321
661-594-968.000	DEPRECIATION EXPENSE	299,719	510,770				
Totals for dept 594 - FLEET MAINTENANCE		<u>671,710</u>	<u>667,402</u>	<u>336,378</u>	<u>337,877</u>	<u>331,468</u>	<u>331,468</u>
Dept 901 - CAPITAL OUTLAY							
661-901-979.000	COL-EQUIPMENT	544	18,930	270,000	445,000	390,200	390,200
Totals for dept 901 - CAPITAL OUTLAY		<u>544</u>	<u>18,930</u>	<u>270,000</u>	<u>445,000</u>	<u>390,200</u>	<u>390,200</u>
TOTAL APPROPRIATIONS		<u>672,254</u>	<u>686,332</u>	<u>606,378</u>	<u>782,877</u>	<u>721,668</u>	<u>721,668</u>
NET OF REVENUES/APPROPRIATIONS - FUND 661		<u>(27,990)</u>	<u>73,675</u>	<u>98,622</u>	<u>(136,350)</u>	<u>(75,141)</u>	<u>(75,141)</u>
BEGINNING FUND BALANCE		3,570,777	3,542,787	3,616,462			
ENDING FUND BALANCE		3,542,787	3,616,462	3,715,084			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
854-000-665.000	INTEREST INCOME			2,986			
Totals for dept 000 - REVENUE				2,986			
TOTAL ESTIMATED REVENUES							
NET OF REVENUES/APPROPRIATIONS - FUND 854				2,986			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				2,986			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
857-000-445.000	INTEREST & PENALTIES ON TAXES			211			
857-000-451.000	SPECIAL ASSESSMENTS			3,510			
Totals for dept 000 - REVENUE				3,721			
TOTAL ESTIMATED REVENUES				3,721			
NET OF REVENUES/APPROPRIATIONS - FUND 857				3,721			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				3,721			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
858-000-445.000	INTEREST & PENALTIES ON TAXES			296	181	181	181
858-000-451.000	SPECIAL ASSESSMENTS			2,364	1,009	1,009	1,009
Totals for dept 000 - REVENUE				2,660	1,190	1,190	1,190
TOTAL ESTIMATED REVENUES				2,660	1,190	1,190	1,190
NET OF REVENUES/APPROPRIATIONS - FUND 858				2,660	1,190	1,190	1,190
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				2,660			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
864-000-445.000	INTEREST & PENALTIES ON TAXES			838	1,527	1,527	1,527
864-000-451.000	SPECIAL ASSESSMENTS			1,397	2,828	2,828	2,828
Totals for dept 000 - REVENUE				2,235	4,355	4,355	4,355
TOTAL ESTIMATED REVENUES				2,235	4,355	4,355	4,355
NET OF REVENUES/APPROPRIATIONS - FUND 864				2,235	4,355	4,355	4,355
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				2,235			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
865-000-445.000	INTEREST & PENALTIES ON TAXES			4,673	7,227	7,227	7,227
865-000-451.000	SPECIAL ASSESSMENTS			23,058	12,219	12,219	12,219
Totals for dept 000 - REVENUE				27,731	19,446	19,446	19,446
TOTAL ESTIMATED REVENUES				27,731	19,446	19,446	19,446
NET OF REVENUES/APPROPRIATIONS - FUND 865				27,731	19,446	19,446	19,446
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				27,731			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
866-000-445.000	INTEREST & PENALTIES ON TAXES			16,527	15,188	15,188	15,188
866-000-451.000	SPECIAL ASSESSMENTS			69,229	42,190	42,190	42,190
Totals for dept 000 - REVENUE				85,756	57,378	57,378	57,378
TOTAL ESTIMATED REVENUES				85,756	57,378	57,378	57,378
NET OF REVENUES/APPROPRIATIONS - FUND 866				85,756	57,378	57,378	57,378
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				85,756			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
867-000-445.000	INTEREST & PENALTIES ON TAXES			7,286	6,904	6,904	6,904
867-000-451.000	SPECIAL ASSESSMENTS			68,046	16,439	16,439	16,439
Totals for dept 000 - REVENUE				75,332	23,343	23,343	23,343
TOTAL ESTIMATED REVENUES				75,332	23,343	23,343	23,343
NET OF REVENUES/APPROPRIATIONS - FUND 867				75,332	23,343	23,343	23,343
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				75,332			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
868-000-445.000	INTEREST & PENALTIES ON TAXES			6,173	7,795	7,795	7,795
868-000-451.000	SPECIAL ASSESSMENTS			24,649	16,240	16,240	16,240
Totals for dept 000 - REVENUE				30,822	24,035	24,035	24,035
TOTAL ESTIMATED REVENUES				30,822	24,035	24,035	24,035
NET OF REVENUES/APPROPRIATIONS - FUND 868				30,822	24,035	24,035	24,035
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				30,822			

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 REQUESTED BUDGET	2022-23 RECOMMENDED BUDGET	2022-23 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
869-000-445.000	INTEREST & PENALTIES ON TAXES			72	7,111	7,111	7,111
869-000-451.000	SPECIAL ASSESSMENTS			171,269	13,169	13,169	13,169
Totals for dept 000 - REVENUE				171,341	20,280	20,280	20,280
TOTAL ESTIMATED REVENUES				171,341	20,280	20,280	20,280
NET OF REVENUES/APPROPRIATIONS - FUND 869				171,341	20,280	20,280	20,280
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				171,341			
ESTIMATED REVENUES - ALL FUNDS		24,738,945	35,364,441	31,480,061	30,911,153	32,053,279	32,053,279
APPROPRIATIONS - ALL FUNDS		25,875,908	34,384,948	29,533,551	33,905,401	31,583,566	31,583,566
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(1,136,963)	979,493	1,946,510	(2,994,248)	469,713	469,713
BEGINNING FUND BALANCE - ALL FUNDS		38,781,702	37,644,750	38,624,317			
FUND BALANCE ADJUSTMENTS - ALL FUNDS			60				
ENDING FUND BALANCE - ALL FUNDS		37,644,739	38,624,303	40,570,827			