



2022-2023 Budget



City Administration

City Council

Matt Johnson, Mayor

Pam Beegle, Mayor Pro-Tem

Grady Doane

Randy Fox

Melissa Eggleston

Martha Owen

John Stewart

City Administration



Ron Bogart, City Manager

Carrie Fancher-Howe, Finance Director/Treasurer/Deputy Clerk

Chelsea Cox, City Clerk/Deputy Treasurer

Denae Davenport, Utility Billing Clerk/Executive Assistant

Evan Bennehoff, Police Chief

Bruce Howe, Fire Chief

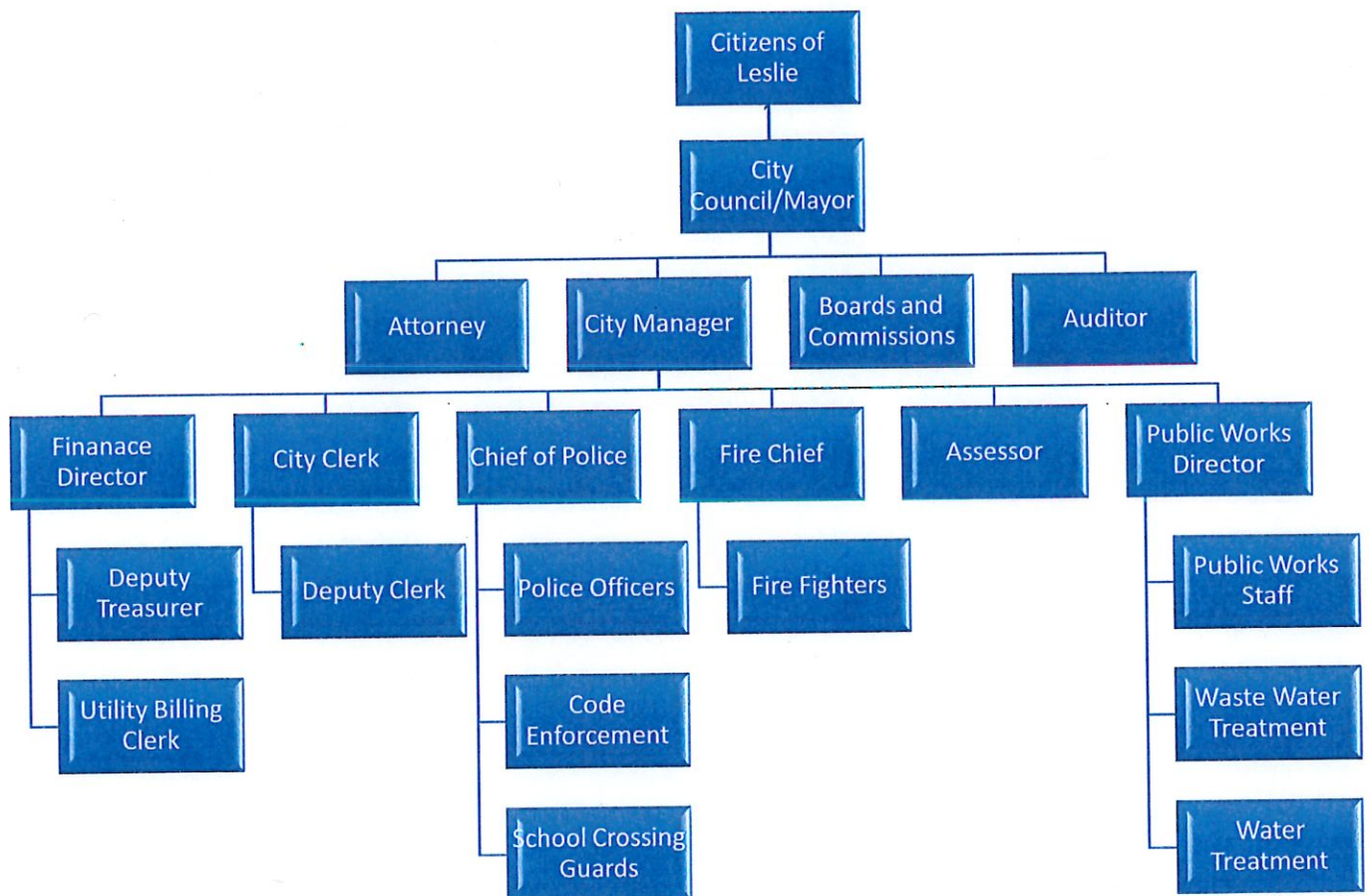
Caitlyn Zemla, Assessor



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City of Leslie Organizational Chart



Manager's Budget Message

Mayor Matt Johnson and Leslie City Council Members,

The City Administration is proud to present this budget document for Fiscal Year 2022-2023. The proposed FY 22-23 budget is a living document, subject to amendments compliant with the Home Rule City Act and in accordance with the requirements of the City Charter. City staff will make budgetary decisions and prioritize projects and purchases according to the direction of Council.

Council identified three priorities: (1) WWTP renovation and collection system; (2) replacing lead service lines, and (3) funding for projects. In this budget you will see that we have also included required repairs/upgrades to our existing water tower. This project will force us to use the fund equity in the water fund, and administration will seek funding opportunities to help pay for the rest of the upcoming projects.

The City continues to be plagued by the failing municipal revenue system in Michigan. Michigan ranks last in the nation for state financial support for local government. Headlee and Proposal A continue to hamstring our ability to get ahead of our expenses and we struggle to maintain the status quo. It is unknown what the long-term result of the pandemic will be on the state's revenue, but gratefully the impact has been less than initially estimated so far.

Our ability to continue to deliver superior services to our residents required having to make the difficult decision to raise the sewer rates significantly this year to be able to sustain our infrastructure and to pay back a loan from the USDA for the repairs/renovations at the WWTP and within the storm sewer system.

This budget proposal includes information that is geared to assist in providing a better understanding of our financial position (Revenue and Cost Drivers, Hidden Liabilities); development of a strategic response to the financial reality the City of Leslie has; implementing a budget plan to reflect a strategic, proactive response; and providing long-term sustainability based on the community's desire for the services to be provided.

I would like to give special thanks to City staff for their dedication to the community and citizens of Leslie, it shows in all they do. Additionally, I would like to thank them for their input and help in crafting this budget, which is truly appreciated, they are a great team to be a part of and I humbly serve with them. Finally, I would like to thank City Council for their time and thoughtful consideration of the proposed budget. Together, we are moving the City of Leslie forward, truly making it the place to be!

Respectfully,

Ron Bogart

Manager, City of Leslie

Financial Policies:

The budgeting and accounting policies of the City of Leslie conform to all Generally Accepted Accounting Principles (GAAP) as applicable to units of government. The following are other significant budget laws and guidelines that the City follows:

Charter Provisions

The City Charter has several articles that govern the financial activities of the City:

- Article 10 – Administrative Officers
- Article 11 – Contracts and Purchasing
- Article 12 – General Finance
- Article 13 – Taxation
- Article 14 – Special Assessments
- Article 15 – Borrowing Power
- Article 16 – Public Utilities and Franchises

Uniform Budgeting Act

The City is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 known as the Uniform Budgeting Act. The following statements represent a brief synopsis of the major provisions of the Uniform Budgeting Act:

- Budgets must be adopted for the General Fund and all Special Revenue Funds.
- The budget must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budget appropriations.
- Expenditures cannot be made unless authorized in the budget.
- A public hearing must be held before the budget is adopted.

While the Uniform Budgeting Act only requires that budgets are adopted for the General Fund and Special Revenue Funds, budgets are prepared and adopted for capital improvement, and enterprise funds as well.

Uniform Chart of Accounts

The Michigan Department of Treasury published a new Uniform Chart of Accounts of Counties and Local Units of Government. The City will be implementing these standards to maintain and update its own chart of accounts.

Other City Policies

The City has a set general financial administration policies and procedures. These policies provide guidelines for the financial decision-making process and represent long-standing principles and practices that have helped to maintain the City's current financial stability. The City has also adopted several purchase control and reserve policies such as the Purchasing Policy, Credit Card Policy, and the Investment Policy.

City Fund Structure

Fund Accounting

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. Each fund is designated by the revenue and purpose of the specific activities or objectives of the City in accordance with special regulations or restrictions. Funds are grouped into generic fund types in three (3) categories:

Governmental Funds

- **General Fund:** The General Fund activities are financed by revenue from general government collections. Most of these revenues are derived from property tax collections. Other sources of revenue include permit fees, state revenue sharing, and contributions from other funds. The General Fund contains accounting for activities such as police protection, government administration, fire suppression, and parks and recreation.
- **Special Revenue Funds:** Special Revenue Funds are used to account for proceeds of revenue from financing activities requiring a separate accounting because of legal or regulatory requirements. The City has several Special Revenue Funds including Major Streets Fund, Local Streets Fund, Public Improvement Fund, Building Inspection Fund, Downtown Development Authority (DDA) Fund, and Local Development Finance Authority (LDFA) Fund.
- **Debt Service Funds:** Debt Service Funds are used to account for the annual payment of debt; both principal as well as interest. Enterprise Fund debt is accounted for in the Enterprise Funds.

Proprietary Funds

- **Enterprise Funds:** The Sewer Fund and Water Fund both account for the results of operations that provide water and wastewater treatment services to the residents of the City and nearby customers connected to those systems. The rates charged for these services are set each year by the City Council.

Fiduciary Funds

Fiduciary Funds are those funds that are held in escrow for individuals, organizations, other governments, or other funds. The City does not include these funds in the annual budget.

Process for Preparing the Annual Budget

The budget process for the City of Leslie is cyclical. The City staff regularly monitors the City finances throughout the year and recommendations for amendments are made as needed. The Finance Director/Treasurer provides the City Council a monthly update of the City finances and provides insight on the budget throughout the year. Halfway through the fiscal year, the six-month figures are used to estimate the City's position at the end of the current fiscal year.

The first draft of the budget is prepared and then presented to Council in April at a budget workshop. The City Council offers their insight on the budget and changes are made as needed. The budget is then presented to the public at a hearing in May. The final version of the budget is presented to the City Council in June.

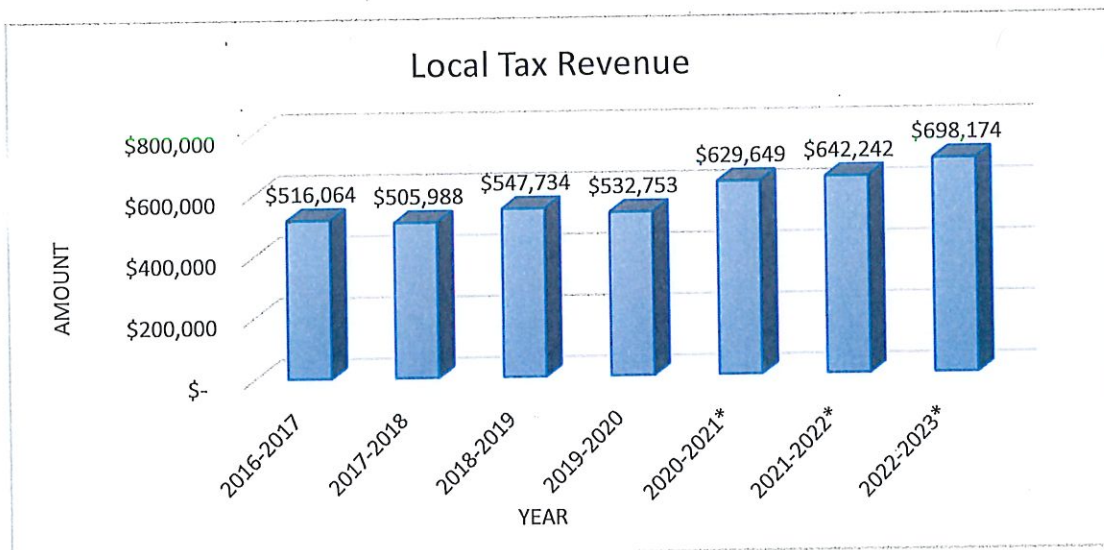
Fiscal Year 2022-2023 Budget Schedule:

Distribute and approve budget schedule	January 18, 2022
Department head submit budget requests	By March 8, 2022
2022 Proposed Budget to Council, 1 st Draft	April 18, 2022
Council budget workshop	April 19, 2022 - at 6 pm.
Public Hearing on budget	May 17, 2022
City Council adopts budget and End of Fiscal Year Special Meeting*	June 30, 2022

*The end of the fiscal year is to approve all bills before the fiscal year closes and make budget amendments for the fiscal year 2022-2023.

Overview of Significant Budgeting Items

Property Tax Information: The City is seeing some signs of recovery. Overall, growth for the 2022-2023 fiscal year is anticipated to continue as new developments continue within the City.



*Estimated Tax Revenue

Top 20 Taxpayers				
Business Name	Taxable Value	2020 City Taxes	Number of Parcels	% of Total Taxable Value
Consumers Energy	\$ 1,515,018	\$ 56,118	5	8.91%
MCT Leslie Building 1	\$ 1,144,392	\$ 42,362	2	6.73%
Bellevue Development LLC	\$ 689,782	\$ 25,575	3	4.06%
Homestead Savings Bank	\$ 452,618	\$ 16,798	2	2.67%
MCM MI Leslie Estates	\$ 431,500	\$ 15,973	1	2.54%
Roberts Landco LLC	\$ 430,305	\$ 15,928	2	2.53%
Royal Wulff LLC	\$ 413,855	\$ 15,536	2	2.47%
Leslie Partners LLC	\$ 382,713	\$ 14,167	2	2.25%
114 S Main LLC	\$ 363,780	\$ 13,466	4	2.14%
Antler Development Comp	\$ 363,414	\$ 13,452	2	2.14%
Eaton Farm Bureau Cooperative	\$ 348,000	\$ 12,967	1	2.06%
MCT Leslie Building 2	\$ 350,478	\$ 12,973	2	2.06%
Worthington Place Apartments LLC	\$ 323,564	\$ 11,889	1	1.89%
Leslie Management LLC	\$ 272,578	\$ 10,143	1	1.61%
Karns Management LLC	\$ 269,054	\$ 10,025	1	1.59%
Independent Bank	\$ 215,058	\$ 7,960	4	1.26%
Swan Residential LLC	\$ 161,488	\$ 6,030	2	0.96%
Fuller Christopher & Nanette	\$ 152,855	\$ 5,658	4	0.90%
Fleetwing 81 LLC	\$ 180,715	\$ 6,746	3	1.07%
Morningside Drive LLC	\$ 175,300	\$ 6,571	3	1.04%

Water/Sewer Revenue: Rates are raised 3.5% annually on July 1 by City Ordinance, which Council approved in 2009. Starting January 1, 2022 the sewer rates increased at the suggestion of Baker Tilley, to cover the current debt obligations and operations of the sewer system. Going forward, rates will more than likely need to be increased more to account for the WWTP renovation project that will initially be funded through revenue bonds and a loan from the USDA. The USDA requires a rate structure high enough to pay back any loans.

Infrastructure: The City is working on plans to coordinate several infrastructure projects that will include roads, water, and sewer maintenance. The City anticipates that these projects will require multiple funding sources. The City is still identifying required repair and replacement costs for these projects.

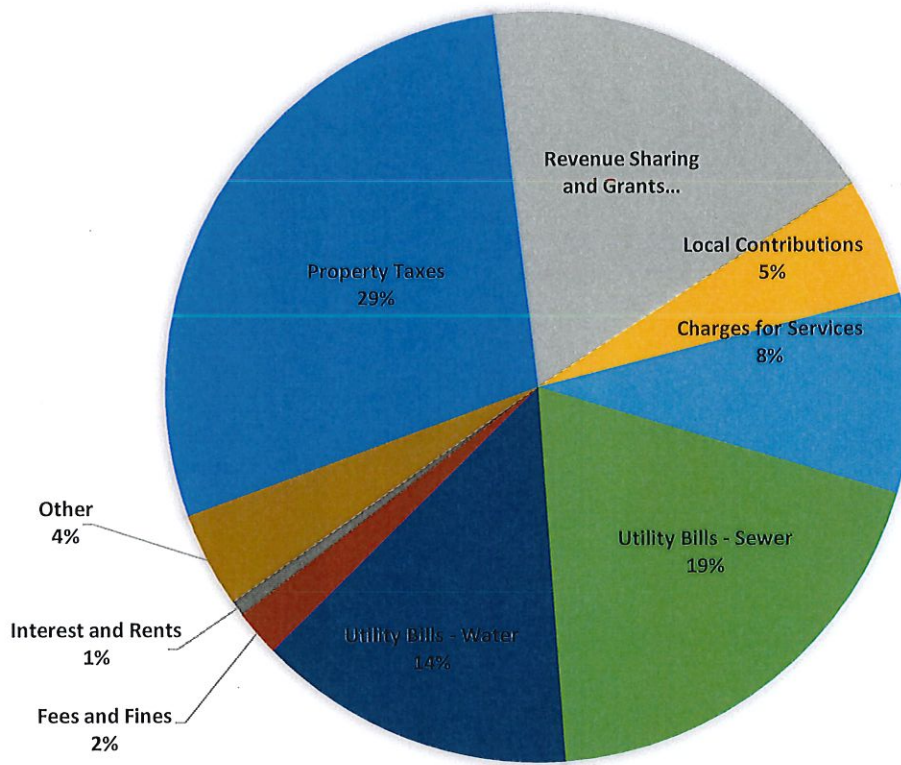
Road Funding: The City anticipates that we will receive \$289,000 in FY 2022-2023 for road funding. Minor road repairs continue to happen each year. However, the City will need to look at alternate funding sources to provide for major roads projects such as roads reconstruction.

Consolidated Financial Schedule

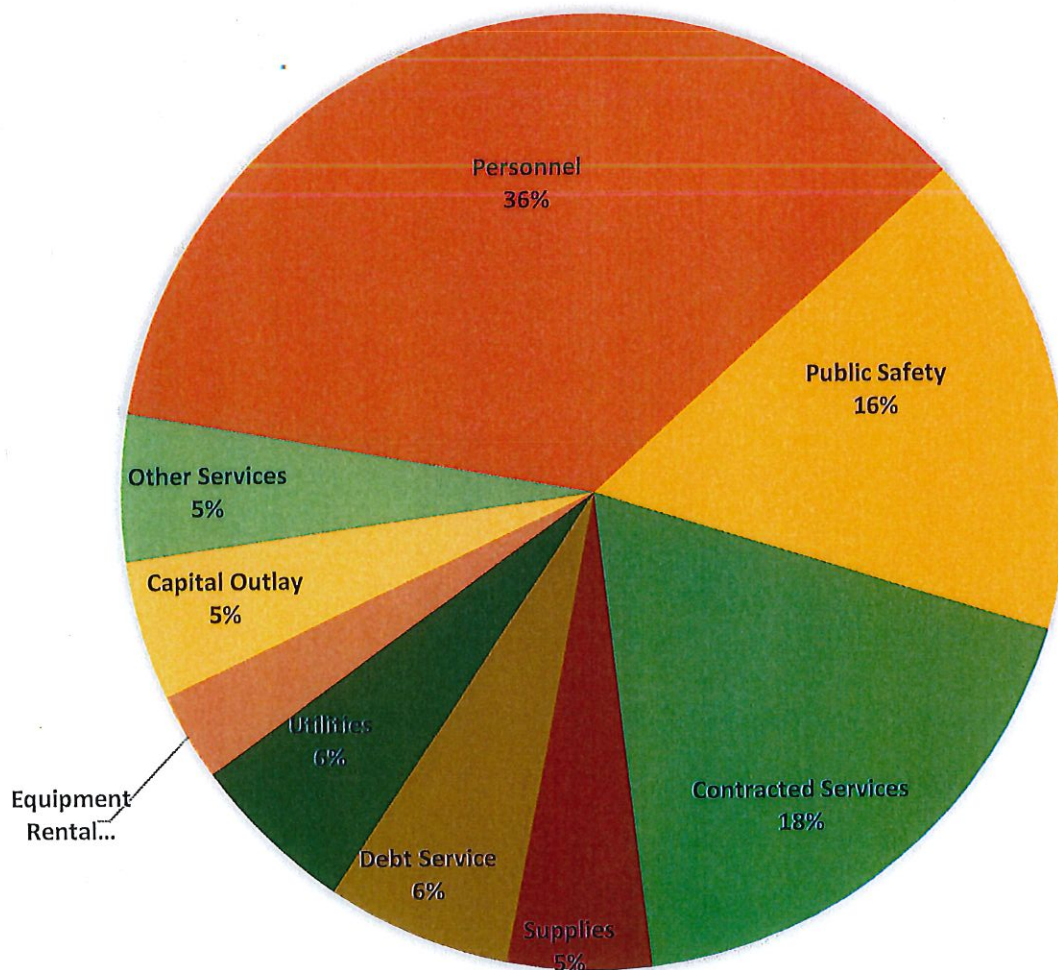
The summary of revenues and expenditures of all funds of the City of Leslie displayed by revenue source and expenditure objective for Fiscal Year 2022-2023. Summary charts and tables are included to provide an overview of the total resources budgeted by the City of Leslie. The pie-chart shows the breakout of dollars for revenues and expenditures and show the percentage of the budget they occupy.

Revenue Sources - All Funds

Source	Amount
Property Taxes	\$ 859,462
Licenses and Permits	\$ 300
Revenue Sharing and Grants	\$ 533,178
Local Contributions	\$ 153,550
Charges for Services	\$ 258,140
Utility Bills - Sewer	\$ 578,000
Utility Bills - Water	\$ 414,000
Fees and Fines	\$ 59,910
Interest and Rents	\$ 19,820
Other	\$ 123,673
Total Revenues	\$ 3,000,033



Expenditures All Funds	
Function	Amount
Personnel	\$ 931,834
Public Safety	\$ 429,642
Contracted Services	\$ 481,668
Supplies	\$ 129,800
Debt Service	\$ 165,000
Utilities	\$ 148,700
Equipment Rental	\$ 77,850
Capital Outlay	\$ 124,000
Other Services	\$ 129,600
Total Expenditures	\$ 2,618,094



Fund Balance Information

Government units organize their accounting systems into separate funds. A fund is a set of accounting records segregated for carrying out a particular activity. The fund is established for accounting purposes to demonstrate that financial resources are being used for the permitted purposes of that resource. A fund balance is created when fund revenues exceed fund expenditures for a fiscal period or a series of fiscal periods. The difference between the fund's assets and liabilities equals the fund balance. The fund balance can increase or decrease from year to year depending on the difference between revenues and expenditures in that year.

Note that a fund balance is not the same as a cash account and does not correspond to the City's bank balance. A fund balance is an internal accounting system for cash and receivables as well as liabilities such as payables. In addition, a portion of the fund balance may be committed by Council or the City Administration for a specific project.

Some State and Federal mandates require the City to establish separate funds for specific funds. Special Revenue Funds such as the Major Street Fund and Local Street Fund are established based on these requirements. Any leftover balance must be used for projects related to the requirements of those revenues as set by the State and Federal government. The City's General Fund encompasses the City's activities not required to be separated into different funds. The balance of these funds can be used by the City for any general purpose.

How Much is Enough Fund Balance?

An appropriate fund balance is important for financial planning and for long term financial success. It is important to determine the amount of fund balance to meet the needs of the City and to not accumulate too large a balance without a specific purpose for doing so.

The Use of Fund Balance

The fund balance of a specific fund must be used on projects and objectives that the specific revenue is designated to fund. Furthermore, fund balance can be earmarked for specific purposes. The Governmental Accounting Standards Board (GASB) developed classifications for fund balances:

- Non-spendable: These classifications are generally from external sources such as legal or contract requirements. Non-spendable funds can also be non-cash items such as inventory or prepaid amounts.
- Restricted: Typically used for external restrictions by creditors, laws, or regulations. For example, bond reserve accounts are

restricted funds.

- Committed: Amounts can be used for specific purposes imposed by formal action of the City Council such as a resolution or through and ordinance adopted by City Council.
- Assigned: This classification shows the governing body's intent to use funds for a specific purpose. This classification generally requires some action by the Council to indicate who is authorized to assign these funds on behalf of the City.
- Unassigned: This is the balance of the fund after all other allocations are made to the above classifications.

The City currently uses a designation of Restricted for some funds such as bond reserve funds. All other funds in the remaining fund balance are unassigned currently. The City's current policy on fund balance was established in 2015-2016 at 20%. However, the City has been very responsible in keeping an extremely healthy fund balance above what the industry experts recommend as a minimum percentage of annual revenues or expenditures of at least 16.7%.

Fund	Balance 7/1/2021	FY 2021-2022 Estimated Outcome	Estimated Balance 6/30/2022
101 - General	758,484	188,713	947,197
202 - Major Street	288,132	68,013	356,145
203 - Local Street	83,358	17,685	101,043
245 - Public Improv.	153,291	120	153,411
248 - DDA	248,038	(7,487)	240,551
249 - Building Dept.	1,721	(1,773)	(52)
250 - LDFA	501,614	9,027	510,641
590 - Sewer	1,868,001	(55,481)	1,812,520
591 - Water	2,677,758	11,665	2,689,423
661 - MVP	1,359,526	14,818	1,374,344
TOTAL	7,939,923	245,300	8,185,223

Fund	Balance 7/1/2022	FY 2022-2023 Estimated Net Outcome	Estimated Fund Balance 6/30/2023
101 - General	947,197	41,787	988,984
202 - Major Street	356,145	82,695	438,840
203 - Local Street	101,043	1,280	102,323
245 - Public Improv.	153,411	120	153,531
248 - DDA	240,551	12,083	252,634
249 - Building Dept.	(52)	10,000	9,948
250 - LDFA	204,836	3,244	208,080
590 - Sewer	1,812,520	102,450	1,914,970
591 - Water	2,689,423	(166,800)	2,522,623
661 - MVP	1,374,344	0	1,374,344
TOTAL	7,879,418	86,859	7,966,277

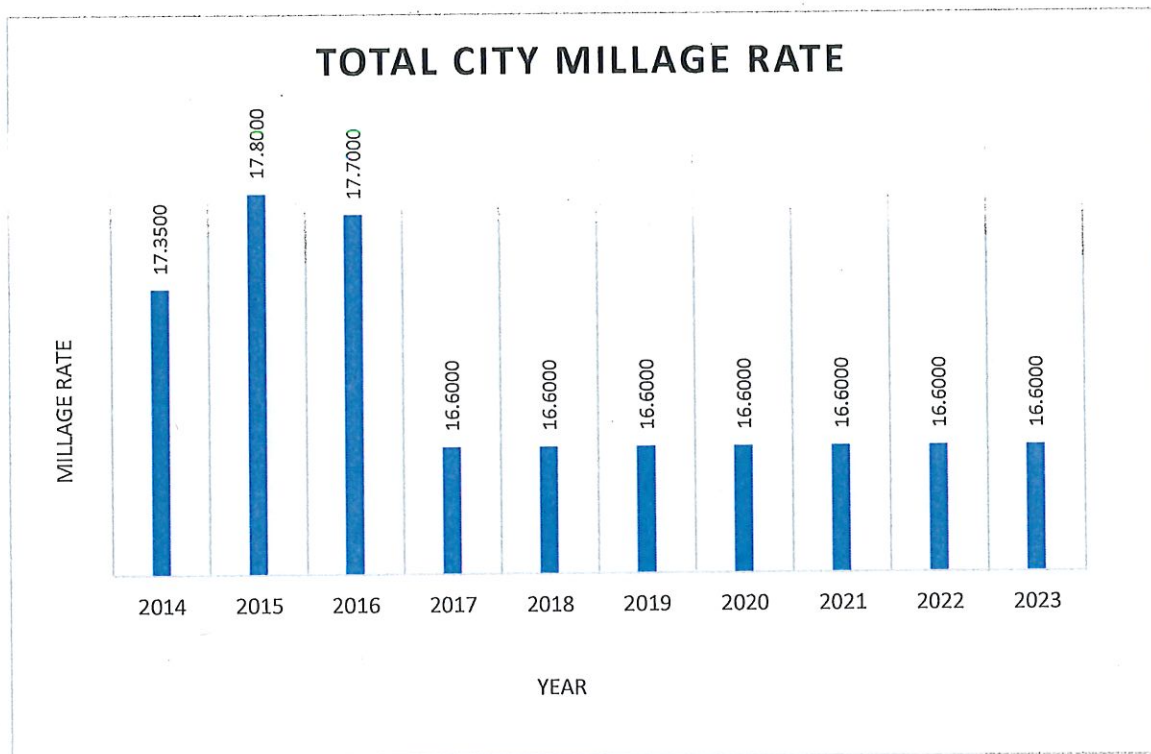
Revenue

Property Taxes

Property taxes are the largest source of revenue for the City General Fund. This revenue is mostly dependent on two (2) variables – the taxable value of all property in the City and the millage rate. The City Assessor determines the taxable value based on established assessing criteria. Millage rates in the City of Leslie are set by the City Council. The formula to determine property tax value is: Property Taxes = (Taxable Value x Millage Rate)/1000.

However, this does not account for all the variables when analyzing actual anticipated revenues. Certain factors affect how much the City of Leslie will collect including delinquent payments, new construction, and Board of Review challenges. According to a Treasury Report based on 2014 millage rates, Ingham County had the highest average millage rate, followed by Wayne County.

The City uses the above formula as a base and compares it to actual historic collections over a period of five (5) years when estimating the amount of property tax, it will collect. The Cities general operating mills will remain same at a rate of 16.6 for FY 2022-2023 as it has since 2006. Council will need to strongly evaluate raising the millage rate or look at cutting some of the services currently provided.



Proposal A – Created difference between Taxable Value and State Equalized Value because a growth cap was placed on taxable value. The growth on taxable value is limited to the lesser of inflation or five percent (5%). When properties are sold or there is new construction they are uncapped. Otherwise, the community is likely bound by inflation rates.

State Revenue Sharing

Revenues received from the State of Michigan are very important to the City of Leslie. The annual estimates for revenue sharing from the State of Michigan are published by the Michigan Department of Treasury and can be found on their website. In past years, the State of Michigan decreased the amount that it gave to all municipalities. In very recent years, that amount has gradually increased.

Year	Constitutional	Statutory / CVTRS	Supplemental	Total Payment Received
2004	\$ 134,780	\$ 138,146		\$ 272,926
2005	\$ 137,996	\$ 131,955		\$ 269,951
2006	\$ 140,345	\$ 126,602		\$ 266,947
2007	\$ 137,429	\$ 121,568		\$ 258,997
2008	\$ 142,018	\$ 116,979		\$ 258,997
2009	\$ 133,940	\$ 116,979		\$ 250,919
2010	\$ 129,836	\$ 93,331		\$ 223,167
2011	\$ 124,877	\$ 98,290		\$ 223,167
2012	\$ 132,919	\$ 63,312		\$ 196,231
2013	\$ 135,671	\$ 67,836		\$ 203,507
2014	\$ 138,853	\$ 71,103		\$ 209,956
2015	\$ 141,034	\$ 73,275		\$ 214,309
2016	\$ 140,898	\$ 73,275		\$ 214,173
2017	\$ 149,019	\$ 73,275		\$ 222,294
2018	\$ 152,955	\$ 73,275	\$ 1,503	\$ 227,733
2019	\$ 159,931	\$ 73,275	\$ 1,495	\$ 234,701
2020	\$ 159,775	\$ 63,740		\$ 223,515
2021	\$ 167,604	\$ 76,490		\$ 244,094
2022	\$ 162,939	\$ 78,019		\$ 240,958
2023	\$ 195,349	\$ 65,166		\$ 260,515
Totals:	\$ 2,918,168	\$ 1,795,891	\$ 2,998	\$ 4,717,057

Utility Rates

The City of Leslie implemented the switch from a flat rate utility billing system to a usage-based system in Fiscal Year 2015-2016. A rate study was conducted by Umbaugh in conjunction with Michigan Rural Water Association and the rates proposed from that study were adopted in August of 2015.

Since then, most homeowners have seen a decrease in their quarterly amount because usage is metered (pay for what they use) rather than billed as a flat rate, which could be higher or lower than actual usage. As is mandated by the City of Leslie ordinances, rates increased three and one-half percent (3.5%) at the start of the next fiscal year. The City implemented the recommendations from the MRWA to phase in additional increases over the next 3-5 years for the water revenue to be able to fund future capital needs and replace aging infrastructure. The asset management plan has been completed as part of the SAW grant work. A capital improvements plan based on the findings within AMP shows the amount of work that must be accomplished. Sound financial planning is essential, along with rate increases to help cover costs. Grants are being applied for to assist in covering the City's associated costs.

Street Funds

Street funds come to the City of Leslie from the Michigan Department of Transportation. These funds are allocated through a formula as prescribed by Public Act 51. This formula is dependent on the community's population and the length of road that the community maintains. MDOT releases an annual worksheet that allows a municipality to estimate the amount of funds it will receive through this program.

Debt Data

The City of Leslie does not have any debt tied to any general obligation (GO) bonds nor to any of our tax increment financing (TIF) districts. The bulk of debt is currently held by the City's Enterprise Funds in the form of Revenue Bonds. The Sewage Disposal System Revenue Bonds, Series 2012 held a principal amount of \$1,470,000. The Water Supply System Revenue Bonds held a principal of \$1,657,723. Both bonds were used to finance upgrades to the wastewater treatment plant and to the drinking water iron removal plan respectively. The City was given a loan up to \$150,000 from the Downtown Development Authority (DDA) to purchase the building at 602 W. Bellevue.

The next several pages contain charts indicating the amount and years left to pay off both bonds and the loan from the DDA as well as the principal payments:

City of Leslie
Sewage Disposal System Revenue Bonds, Series 2012
Construction Loan - May 14, 2012
\$1,470,000

Debt service paid by sewer revenues

ESTIMATED DEBT SERVICE					
Years Ending		Principal		Interest	Total
2018	\$	24,000	\$	37,428	\$ 61,428
2019	\$	24,000	\$	36,768	\$ 60,768
2020	\$	25,000	\$	36,108	\$ 61,108
2021	\$	26,000	\$	35,420	\$ 61,420
2022	\$	26,000	\$	34,706	\$ 60,706
2023	\$	27,000	\$	33,990	\$ 60,990
2024	\$	28,000	\$	33,248	\$ 61,248
2025	\$	29,000	\$	32,478	\$ 61,478
2026	\$	29,000	\$	31,680	\$ 60,680
2027	\$	30,000	\$	30,882	\$ 60,882
2028	\$	31,000	\$	30,058	\$ 61,058
2029	\$	32,000	\$	29,206	\$ 61,206
2030	\$	33,000	\$	28,326	\$ 61,326
2031	\$	34,000	\$	27,418	\$ 61,418
2032	\$	35,000	\$	26,482	\$ 61,482
2033	\$	36,000	\$	25,520	\$ 61,520
2034	\$	37,000	\$	24,530	\$ 61,530
2035	\$	38,000	\$	23,512	\$ 61,512
2036	\$	39,000	\$	22,468	\$ 61,468
2037	\$	40,000	\$	21,396	\$ 61,396
2038	\$	41,000	\$	20,296	\$ 61,296
2039	\$	42,000	\$	19,168	\$ 61,168
2040	\$	43,000	\$	18,012	\$ 61,012
2041	\$	44,000	\$	16,830	\$ 60,830
2042	\$	45,000	\$	15,620	\$ 60,620
2043	\$	47,000	\$	14,382	\$ 61,382
2044	\$	48,000	\$	13,090	\$ 61,090

2045	\$	49,000	\$	11,770	\$	60,770
2046	\$	51,000	\$	10,422	\$	61,422
2047	\$	52,000	\$	9,020	\$	61,020
2048	\$	53,000	\$	7,590	\$	60,590
2049	\$	55,000	\$	6,132	\$	61,132
2050	\$	56,000	\$	4,620	\$	60,620
2051	\$	58,000	\$	3,080	\$	61,080
2052	\$	54,000	\$	1,486	\$	55,486
TOTAL	\$	1,384,000	\$	811,202	\$	2,195,202

Construction Loan - June 26, 2012

\$1,657,723

Debt service paid by water revenues

ESTIMATED DEBT SERVICE			
Years Ending	Principal	Interest	Total
2018	\$ 70,000	\$ 26,181	\$ 96,181
2019	\$ 75,000	\$ 24,431	\$ 99,431
2020	\$ 75,000	\$ 22,556	\$ 97,556
2021	\$ 75,000	\$ 20,681	\$ 95,681
2022	\$ 80,000	\$ 18,806	\$ 98,806
2023	\$ 80,000	\$ 16,806	\$ 96,806
2024	\$ 85,000	\$ 14,806	\$ 99,806
2025	\$ 85,000	\$ 12,681	\$ 97,681
2026	\$ 90,000	\$ 10,556	\$ 100,556
2027	\$ 90,000	\$ 8,306	\$ 98,306
2028	\$ 90,000	\$ 6,056	\$ 96,056
2029	\$ 95,000	\$ 3,806	\$ 98,806
2030	\$ 95,000	\$ 1,431	\$ 96,431
2031	\$ 100,000	\$ (944)	\$ 99,056
2032	\$ 100,000	\$ (3,444)	\$ 96,556
2033	\$ 105,000	\$ (5,944)	\$ 99,056
TOTAL	\$1,460,000	\$ 204,702	\$1,664,702

City of Leslie
DDA Amortization Schedule
Repayment - Purchase of 602 W. Bellevue
\$150,000
2% Annual Interest

Date	Beginning Balance	Principal	Interest	Total	Ending Balance
12/1/2019	\$ 150,000.00	\$ 49,000.00	\$ -	\$ 49,000.00	\$ 101,000.00
12/1/2020	\$ 101,000.00	\$ 7,153.51	\$ 2,020.00	\$ 9,173.51	\$ 93,846.49
12/1/2021	\$ 93,846.49	\$ 7,296.58	\$ 1,876.93	\$ 9,173.51	\$ 86,549.91
12/1/2022	\$ 86,549.91	\$ 7,442.51	\$ 1,731.00	\$ 9,173.51	\$ 79,107.40
12/1/2023	\$ 79,107.40	\$ 7,591.36	\$ 1,582.15	\$ 9,173.51	\$ 71,516.04
12/1/2024	\$ 71,516.05	\$ 7,743.19	\$ 1,430.32	\$ 9,173.51	\$ 63,772.86
12/1/2025	\$ 63,772.86	\$ 7,898.05	\$ 1,275.46	\$ 9,173.51	\$ 55,874.81
12/1/2026	\$ 55,874.81	\$ 8,056.01	\$ 1,117.50	\$ 9,173.51	\$ 47,818.80
12/1/2027	\$ 47,818.80	\$ 8,217.13	\$ 956.38	\$ 9,173.51	\$ 39,601.67
12/1/2028	\$ 39,601.66	\$ 8,381.49	\$ 792.03	\$ 9,173.52	\$ 31,220.17
12/1/2029	\$ 31,220.19	\$ 8,549.10	\$ 624.40	\$ 9,173.50	\$ 22,671.09
12/1/2030	\$ 22,671.09	\$ 8,720.09	\$ 453.42	\$ 9,173.51	\$ 13,951.00
12/1/2031	\$ 13,951.00	\$ 8,894.49	\$ 279.02	\$ 9,173.51	\$ 5,056.51
12/1/2032	\$ 5,056.51	\$ 4,955.38	\$ 101.13	\$ 5,056.51	\$ -
TOTAL		\$ 149,898.89	\$ 14,239.74	\$164,138.63	

City of Leslie
LDFA Amortization Schedule
***Repayment - Engineering Service for WWTP Project**
\$184,500
2% Annual Interest

Date	Beginning Balance	Total	Principal	Interest	Ending Balance	Cumulative Interest
12/31/2020	\$ 184,500.00	\$ 39,143.22	\$ 35,453.22	\$ 3,690.00	\$ 145,356.78	\$ 3,690.00
12/31/2021	\$ 149,046.78	\$ 39,143.23	\$ 36,162.29	\$ 2,980.94	\$ 109,903.55	\$ 6,670.94
12/31/2022	\$ 112,884.49	\$ 39,143.22	\$ 36,885.53	\$ 2,257.69	\$ 73,741.27	\$ 8,928.63
12/31/2023	\$ 75,998.95	\$ 39,143.22	\$ 37,623.24	\$ 1,519.98	\$ 36,855.73	\$10,448.61
12/31/2024	\$ 38,375.71	\$ 38,375.71	\$ 37,608.20	\$ 767.51	\$ -	\$11,216.12

*Debt to be repaid with Bond Proceeds

Personnel Summary

The 2022-23 fiscal year proposes a total of 14 full-time employees.

Part time employees are utilized in DPW, the police department (including crossing guards) and the fire department.

On payroll, there are six (6) part time elected officials as well as members of the Board of Review. All other board and commission serve on a voluntary basis.

Full-Time Personnel Summary

	2018- 2019 Actual	2019- 2020 Actual	2020- 2021 Actual	2021- 2022 Actual
Administration	5	5.5	6	5
Police Department	2	2	2	3
Department of Public Works	3	3	3	3
Public Utilities	1	1	1	2

Part-Time Personnel

Hours or Shifts Worked Summary

	2019- 2020 Actual	2020- 2021 Actual	2021- 2022 to Actual	2022- 2023 Proposed
Police Department - hours	1274.5	1274.5	406	1000
Crossing Guards - shifts	764	764	826	1080
Seasonal Workers - DPW	0	0	318	1040

Wages and Benefits

The budget for Fiscal Year 2022-2023 shows a three (3%) percent increase for all department heads and non-union employees. Contractual increases under the current AFSCME and FOP Union contracts will continue with AFSCME receiving a 3% increase and FOP receiving a 3% for officers and 2.5% for sergeant respectively.

The City of Leslie is a participant in the Municipal Employees' Retirement System (MERS) of Michigan. The City introduced a defined contribution plan which closes off the defined benefit plan to new hires. The budget for Fiscal Year 2022-2023 is now at 17.66%, an increase of 2.76% from last year, and is based on information given to the City of Leslie from MERS regarding the growing unfunded portion of the plan. The increased contribution to the plan keeps the City on track to achieve 100% funding within 18 years. The City will continue to monitor the performance of the plan's assets and make adjustments as needed in future budgets.

The City does not offer any other post-employment benefits, nor does it carry any other unfunded liabilities.

GENERAL FUND 101

Revenues

Revenues	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
PROPERTY TAXES	640,032	640,032	698,174	698,352	9.1%
TRAILER TAXES	525	525	432	400	-23.8%
LOC COMM STAB SHARE TAX	168,458	168,458	81,211	90,000	-46.6%
PENALTIES/INT ON PROP TAXES	2,742	4,300	500	2,500	-41.9%
ADMIN FEES ON PROP TAXES	22,626	25,250	13,822	25,000	-1.0%
LICENSES & PERMITS	5,054	303	300	300	-1.0%
CABLE TV FRANCHISE FEE	10,145	11,110	11,000	11,110	0.0%
TWP REIMBURSEMENT-FIRE	43,970	61,000	61,000	61,000	0.0%
FEDERAL GRANTS-OTHER	35,819	40,819	98,000	0	-100.0%
STATE SHARED REVENUE	257,656	241,470	240,958	268,813	11.3%
WOODLAWN CEM REIMB	66,352	66,352	57,726	66,990	1.0%
DDA ADMIN CONTRIBUTION	0	13,250	13,250	5,300	-60.0%
LDFA ADMIN CONTRIBUTION	0	23,250	23,250	23,250	0.0%
LDFA CONTRIB TO FIRE	14,000	14,000	14,000	14,000	0.0%
W/S ADMIN CONTRIBUTION	60,000	60,000	60,000	60,000	0.0%
LDFA CONTRIB TO POLICE	10,000	10,000	10,000	10,000	0.0%
INTEREST EARNED	1,810	10,000	1,000	2,000	-80.0%
SALE OF LAND IN BUSINESS PARK	355,433	355,433	0	0	-100.0%
LESLIE PUB SCHOOL-XING GUAR	8,000	8,000	8,000	8,000	0.0%
MISC OTHER	44,469	73,624	36,614	15,000	-79.6%
LIQUOR CONTROL FEE	1,590	1,800	1,800	1,800	0.0%
TOTAL	1,789,868	1,828,976	1,431,037	1,363,815	-25.4%

General Fund Expenditures

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
CITY COUNCIL	8,643	10,895	6,997	11,675	7.2%
CITY MANAGER	89,220	100,632	84,481	76,050	-24.4%
CITY ATTORNEY	25,350	30,000	30,000	30,000	0.0%
CITY CLERK	67,467	69,714	69,714	75,244	7.9%
BOARD OF REVIEW	463	540	288	540	0.0%
FINANCE DIRECTOR	69,018	76,243	68,106	77,948	2.2%
ASSESSOR	16,345	17,800	16,800	17,800	0.0%
ELECTIONS	8,257	4,300	3,566	5,800	34.9%
CITY HALL	103,255	73,047	64,729	73,547	0.7%
CEMETERY	88,987	85,205	87,306	96,990	13.8%
CONTINGENCY	(3,838)	6,000	6,180	5,500	-8.3%
POLICE	394,097	383,564	390,625	417,042	8.7%
FIRE	156,671	171,600	157,242	190,300	10.9%
PUBLIC WORKS	142,962	124,941	150,570	156,355	25.1%
STREETLIGHTS	37,295	38,000	13,250	45,000	18.4%
SIDEWALKS	4,095	4,500	1,000	4,500	0.0%
SIDEWALKS-SNOW	0	1,829	879	1,829	0.0%
PLANNING COMMISSION	419	500	0	500	0.0%
CITY PARKS	21,690	31,748	35,786	38,748	22.0%
COMMUNITY POOL	2,216	2,570	0	0	-100.0%
CITY LIBRARY	1,148	4,533	4,520	18,020	297.5%
INSURANCE & BONDS	9,519	10,000	10,000	10,500	5.0%
TOTAL	1,243,279	1,248,161	1,242,324	1,353,888	8.5%

CITY COUNCIL 101-101

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	5,685	6,500	6,500	7,500	13.3%
FICA EXPENSE	450	497	497	575	13.6%
SUPPLIES	0	400	0	100	-300.0%
MEMBERSHIPS	2,508	1,500	0	1,500	0.0%
MISCELLANEOUS	0	0	0	0	0.0%
TRAINING	0	2,000	0	2,000	0.0%
TOTAL	8,643	10,895	6,997	11,675	6.7%

CITY MANAGER 101-172

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	69,982	78,074	62,919	48,150	-62.1%
FICA EXPENSE	5,529	6,000	7,108	6,000	0.0%
FRINGES	9,642	16,100	10,500	16,100	0.0%
MEMBERSHIPS	700	1,000	1,454	1,000	0.0%
UTILITIES	753	700	500	700	0.0%
MISCELLANEOUS	0	100	0	100	0.0%
TRAINING	2,614	4,000	2,000	4,000	0.0%
TOTAL	89,220	100,632	84,481	76,050	-32.3%

CITY ATTORNEY 101-210

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
ATTORNEY	25,350	30,000	30,000	30,000	0.0%
TOTAL	25,350	30,000	30,000	30,000	0.0%

CITY CLERK 101-215

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	45,279	48,742	47,322	50,204	2.9%
FICA EXPENSE	3,154	3,400	3,186	3,840	11.5%
FRINGES	19,197	19,000	18,000	19,000	0.0%
MISCELLANEOUS	0	200	206	200	0.0%
TRAINING	(163)	2,000	1,000	2,000	0.0%
TOTAL	67,467	69,714	69,714	75,244	7.3%

BOARD OF REVIEW 101-247

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	430	500	500	500	0.0%
FICA EXPENSE	33	40	40	40	0.0%
TOTAL	463	540	540	540	0.0%

FINANCE DIRECTOR 101-253

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	43,768	48,204	41,400	49,650	2.9%
FICA EXPENSE	2,947	3,700	3,140	3,798	2.6%
FRINGES	21,864	22,500	21,566	22,500	0.0%
TRAINING	439	2,000	2,000	2,000	0.0%
TOTAL	69,018	76,243	68,106	77,948	2.2%

CITY ASSESSOR 101-257

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	945	1,000	0	1,000	0.0%
CONTRACTED SERVICES	15,400	16,800	16,800	16,800	0.0%
TOTAL	16,345	17,800	16,800	17,800	0.0%

ELECTIONS 101-262

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	3,467	3,500	1,768	3,500	0.0%
SUPPLIES	3,599	800	590	800	0.0%
CONTRACTED SERVICES	907	1,000	1,128	1,000	0.0%
MISCELLANEOUS	284	400	80	400	0.0%
TRAINING	0	100	0	100	0.0%
TOTAL	8,257	5,800	3,566	5,800	0.0%

CITY HALL 101-265

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	818	500	500	1,000	50.0%
FICA EXPENSE	59	29	29	29	0.0%
SUPPLIES	18,460	10,000	10,000	10,000	0.0%
BANK FEES	837	618	300	618	0.0%
CONTRACTED SERVICES	62,301	40,000	32,000	40,000	0.0%
CITY HALL PUBLISHING	877	2,000	2,000	2,000	0.0%
INSURANCE	1,940	1,700	1,700	1,700	0.0%
UTILITIES	10,904	11,000	11,000	11,000	0.0%
BUILDING MAINTENANCE	1,000	1,000	1,000	1,000	0.0%
EQUIPMENT RENTAL	13	100	100	100	0.0%
MISCELLANEOUS	46	100	100	100	0.0%
CAPITAL EXPENDITURES	6,000	6,000	6,000	6,000	0.0%
TOTAL	103,255	73,047	64,729	73,547	0.7%

CEMETERY 101-276

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	57,949	55,500	56,300	60,000	7.5%
FICA EXPENSE	4,402	4,300	4,306	4,590	6.3%
SUPPLIES	0	100	0	100	0.0%
INSURANCE	1,230	1,200	1,200	1,200	0.0%
EQUIPMENT RENTAL	256	1,000	0	1,000	0.0%
CEMETERY CHARGES	150	100	500	100	0.0%
CONTRIBUTIONS TO OTHER	25,000	25,000	25,000	30,000	16.7%
TOTAL	88,987	85,205	87,306	96,990	12.2%

CONTINGENCIES 101-299

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
MISCELLANEOUS	(3,838)	2,000	2,000	1,500	-25.0%
MISC. FIRE DEPT. CHARGES	0	0	180	0	0.0%
CONTRIBUTIONS TO OTHER	0	4,000	4,000	4,000	0.0%
TOTAL	(3,838)	6,000	6,180	5,500	-8.3%

PUBLIC SAFETY 101-301

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	243,176	240,464	247,530	257,000	6.9%
SALARIES POLICE PT	8,600	15,500	5,575	12,000	-22.6%
CROSSING GUARD WAGES	10,325	13,500	13,500	13,500	0.0%
FICA EXPENSE	20,040	17,000	19,694	18,742	10.2%
FRINGES	70,324	55,000	58,000	70,000	27.3%
UNIFORMS & CLEANING	4,881	2,500	3,976	4,100	64.0%
GAS & OIL	4,786	3,000	3,000	4,000	33.3%
SUPPLIES	3,160	2,500	3,000	2,500	0.0%
CROSSING GUARD SUPPLIES	0	100	100	200	100.0%
CONTRACTED SERVICES	2,508	5,500	6,500	5,500	0.0%
LABOR ATTORNEY	0	1,000	1,250	1,000	0.0%
INSURANCE	11,561	11,000	11,000	12,000	9.1%
UTILITIES	9,832	6,000	6,000	6,000	0.0%
VEHICLE MAINTENANCE	2,242	5,000	5,000	5,000	0.0%
EQUIPMENT RENTAL	227	1,000	2,000	1,000	0.0%
MISCELLANEOUS	0	0	0	0	0.0%
TRAINING	200	1,500	1,500	1,500	0.0%
CAPITAL EXPENDITURES	2,235	3,000	3,000	3,000	0.0%
TOTAL	394,097	383,564	390,625	417,042	8.7%

FIRE DEPARTMENT 101-336

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	32,660	35,500	28,000	35,500	0.0%
FICA EXPENSE	3,725	3,200	2,142	3,200	0.0%
UNIFORMS & CLEANING	3,042	1,000	6,000	12,000	1100.0%
GAS & OIL	975	1,800	1,800	1,800	0.0%
SUPPLIES	11,735	14,000	12,000	12,000	-14.3%
CONTRACTED SERVICES	11,795	6,000	6,000	6,000	0.0%
INSURANCE	6,555	6,000	6,000	6,000	0.0%
UTILITIES	5,548	7,000	7,000	7,000	0.0%
BUILDING MAINTENANCE	574	9,000	2,500	5,000	-44.4%
VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0.0%
EQUIPMENT RENTAL	0	0	0	0	0.0%
HYDRANT RENTAL	7,134	7,100	7,100	7,100	0.0%
MISCELLANEOUS	200	200	200	200	0.0%
MISC - TWP 1/2 FIRE DEPT	0	0	0	0	0.0%
TWP FIRE DEPT	45,828	61,000	61,000	61,000	0.0%
TRAINING	1,700	3,000	3,000	3,000	0.0%
CAPITAL EXPENDITURES	13,200	20,000	0	16,000	-20.0%
TRANSFER TO PIF	6,000	6,000	6,000	6,000	0.0%
TRANSFER TO MVP	6,000	6,000	6,000	6,000	0.0%
TOTAL	156,671	171,600	157,242	190,300	10.9%

PUBLIC WORKS 101-441

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	62,632	44,616	66,210	70,000	36.3%
DPW DOWNTOWN MAINT	3,581	3,500	3,500	3,500	0.0%
FICA EXPENSE	4,308	3,825	5,085	5,355	28.6%
FRINGES	18,478	22,000	16,875	16,000	-37.5%
GAS & OIL	4,416	5,000	6,500	5,000	0.0%
SUPPLIES	6,714	5,000	7,000	6,500	23.1%
CONTRACTED SERVICES	4,003	4,000	6,000	6,500	38.5%
LABOR ATTORNEY	83	1,000	500	500	-100.0%
INSURANCE	10,239	7,500	9,500	9,500	21.1%
UTILITIES	17,014	13,000	16,000	16,000	18.8%
BUILDING MAINTENANCE	657	1,000	200	1,000	0.0%
EQUIPMENT RENTAL	9,310	8,000	10,000	10,000	20.0%
MISCELLANEOUS	614	500	200	500	0.0%
TRAINING	0	1,000	1,000	1,000	0.0%
CAPITAL EXPENDITURES	913	5,000	2,000	5,000	0.0%
TOTAL	142,962	124,941	150,570	156,355	20.1%

STREET LIGHTS 101-448

Expenditures	Actual 2020-2021	Current Year 2022-2023		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
UTILITIES	37,295	38,000	44,472	45,000	15.6%
TOTAL	37,295	38,000	44,472	45,000	15.6%

CITY SIDEWALKS 101-600

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
CONTRACTED SERVICES	4,095	4,500	4,500	4,500	0.0%
TOTAL	4,095	4,500	1,000	4,500	0.0%

SIDEWALK MAINTENANCE 101-601

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	0	1,000	50	1,000	0.0%
FICA EXPENSE	0	79	79	79	0.0%
EQUIPMENT RENTAL	0	750	750	750	0.0%
TOTAL	0	1,829	879	1,829	0.0%

PLANNING COMMISSION 101-721

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
TRAINING	419	500	0	500	0.0%
TOTAL	419	500	0	500	0.0%

PARKS 101-751

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	11,125	15,200	14,758	15,200	0.0%
FICA EXPENSE	810	1,148	1,148	1,148	0.0%
FRINGES	1,500	1,200	1,200	1,200	0.0%
SUPPLIES	630	3,000	3,000	2,000	-50.0%
CONTRACTED SERVICES	508	1,000	5,500	4,000	75.0%
TUTTLE PARK MAINTENANCE	133	1,000	380	1,000	0.0%
INSURANCE	1,201	1,200	1,200	1,200	0.0%
UTILITIES	3,171	2,500	3,000	3,000	16.7%
BUILDING MAINTENANCE	0	500	600	5,000	90.0%
EQUIPMENT RENTAL	2,612	5,000	5,000	5,000	0.0%
TOTAL	21,690	31,748	35,786	38,748	18.1%

LIBRARY 101-790

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	186	513	500	500	-2.5%
FICA EXPENSE	14	70	70	70	0.0%
CONTRACTED SERVICES	0	1,200	1,200	1,200	0.0%
INSURANCE	763	750	750	750	0.0%
BUILDING MAINTENANCE	47	1,500	1,500	15,000	900.0%
EQUIPMENT RENTAL	138	500	500	500	0.0%
TOTAL	1,148	4,533	4,520	18,020	297.5%

INSURANCE AND BONDS 101-851

Expenditures	Actual 2020-2021	Current Year 2021-2022		Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
INSURANCE	9,519	10,000	10,000	10,500	5.0%
TOTAL	9,519	10,000	10,000	10,500	5.0%

SPECIAL REVENUE

MAJOR ROADS FUND 202

	Actual 2020-2021	Current Year 2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Revenues					
GAS & WEIGHT TAX	185,460	190,140	190,140	195,349	2.7%
BUILD MICHIGAN	3,490	3,200	3,500	2,800	-12.5%
INTEREST EARNED	488	3,500	300	400	-88.6%
TOTAL	350,845	196,840	193,940	198,549	0.9%

ROUTINE MAINTENANCE 202-463

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-MS RM	31,745	30,000	22,085	28,000	-6.7%
FICA EXPENSE	2,293	2,295	1,620	2,142	-6.7%
FRINGES	10,858	10,000	5,957	10,000	0.0%
SUPPLIES	8,666	6,000	1,765	5,000	-16.7%
CONTRACTED SERVICES	5,009	3,000	5,841	6,000	100.0%
EQUIPMENT RENTAL	13,211	15,000	13,269	15,000	0.0%
TOTAL	76,068	63,295	50,537	66,142	4.5%

TRAFFIC SERVICES 202-474

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-MS TR	5,634	2,500	2,500	2,500	0.0%
FICA EXPENSE	407	106	400	106	0.0%
SUPPLIES	0	2,000	2,000	2,000	0.0%
CONTRACTED SERVICES	1,341	1,500	1,500	1,500	0.0%
EQUIPMENT RENTAL	7,418	3,000	3,000	3,000	0.0%
TOTAL	14,800	9,106	9,400	9,106	0.0%

WINTER MAINTENANCE 202-478

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-MS WM	3,031	5,400	5,400	4,000	-25.9%
FICA EXPENSE	218	479	479	306	-36.1%
FRINGES	2,148	1,500	1,500	1,100	-26.7%
SUPPLIES	5,202	5,000	3,000	5,000	0.0%
EQUIPMENT RENTAL	1,866	1,000	2,500	1,000	0.0%
TOTAL	12,465	13,379	12,879	11,406	-14.7%

ADMINISTRATION 202-484

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
CONTRACTED SERVICES	3,248	3,200	3,200	3,200	0.0%
TRAINING	0	1,000	1,000	1,000	0.0%
CONTRIBUTIONS TO OTHER	25,000	25,000	25,000	25,000	0.0%
TOTAL	28,248	29,200	29,200	29,200	0.0%

LOCAL ROADS FUND 203

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Revenues					
GAS & WEIGHT TAX	65,113	70,326	70,326	65,116	-7.4%
OTHER STATE GRANTS	0	1,200	0	0	-100.0%
BUILD MICHIGAN	1,225	7,500	1,300	1,100	-85.3%
METRO ACT MAINTENANCE FEE	0	1,000	0	0	-100.0%
INTEREST EARNED	95	1,000	0	100	-90.0%
CONTRIBUTIONS FROM OTHER FND	25,000	25,000	25,000	25,000	0.0%
TOTAL	91,433	91,433	91,433	91,316	-0.1%

ROUTINE MAINTENANCE 203-463

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-LS RM	20,558	20,000	14,443	20,000	0.0%
FICA EXPENSE	1,490	1,530	1,056	1,530	0.0%
FRINGES	8,751	7,000	4,935	7,000	0.0%
SUPPLIES	7,187	5,000	1,060	5,000	0.0%
CONTRACTED SERVICES	9,251	34,000	4,580	10,000	-70.6%
EQUIPMENT RENTAL	8,946	8,000	9,378	10,000	25.0%
TOTAL	56,183	75,530	35,452	53,530	-29.1%

TRAFFIC SERVICES 203-474

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-LS TR	6,115	6,000	4,000	6,000	0.0%
FICA EXPENSE	147	443	51	306	-30.9%
SUPPLIES	0	0	0	1,000	100.0%
EQUIPMENT RENTAL	3,814	7,734	103	3,000	-61.2%
TOTAL	5,970	14,292	865	8,306	-41.9%

WINTER MAINTENANCE 203-478

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-LS WM	1,800	4,500	3,000	4,500	0.0%
FICA EXPENSE	129	412	412	412	0.0%
FRINGES	1,830	1,500	1,500	1,500	0.0%
SUPPLIES	2,895	4,000	4,000	4,000	0.0%
EQUIPMENT RENTAL	808	1,000	1,000	1,000	0.0%
TOTAL	7,462	11,412	9,912	11,412	0.0%

ADMINISTRATION 203-484

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
CONTRACTED SERVICES	1,372	2,500	2,000	2,500	0.0%
TRAINING	0	0	0	1,000	100.0%
TOTAL	1,372	2,500	2,000	3,500	40.0%

PUBLIC IMPROVEMENT FUND 245

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Revenues					
INTEREST EARNED	232	2,000	120	120	-94.0%
XFER FOR LIBRARY	0	0	0	15,000	100.0%
TOTAL	232	2,000	120	15,120	656.0%

DDA FUND 248

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
NOTE PYMT FOR 602 W BELLEVUE	7,297	9,173	7,443	9,173	0.0%
TIF CAPTURE	0	17,752	0	17,710	-0.2%
INTEREST EARNED	2,907	2,000	1,900	2,000	0.0%
MERCHANT BANNER SALES	400	1,000	0	0	-100.0%
TOTAL	10,604	29,925	9,343	9,291	-69.0%

DDA ACTIVITY 248-898

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES DDA	7,270	0	0	0	0.0%
FICA EXPENSE DDA	530	0	330	0	0.0%
PUBLIC RELATIONS	4,750	3,000	6,420	3,000	0.0%
CHRISTMAS DECORATIONS	69	0	0	0	100.0%
DOWNTOWN MAINTENANCE	3,790	3,000	3,000	3,000	0.0%
FACADE GRANTS	4,206	4,000	4,000	4,000	0.0%
SPECIAL PROJECTS CONTINGENCY	947	500	2,645	12,000	2300.0%
BANNER EXPENSE	0	100	0	0	-100.0%
ADMIN SUPPORT*	200	5,356	5,356	5,300	-1.0%
TOTAL	21,762	15,956	21,751	27,300	71.1%

BUILDING DEPT FUND 249

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Revenues					
CHARGES FOR SERVICES	34,627	6,500	6,500	10,000	53.8%
CONTRIBUTIONS FROM OTHER FND	0	4,120	29,000	25,000	506.8%
TOTAL	34,627	10,620	35,500	35,000	229.6%

INSPECTORS 249-371

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-INSPECTORS	3,594	3,600	2,111	3,600	0.0%
FICA EXPENSE	275	309	162	320	3.6%
CONTRACTED SERVICES	0	0	0	0	0.0%
TOTAL	3,869	3,909	2,273	3,920	0.3%

LDFA FUND 250

Revenues	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
TIF CAPTURE	0	7,569	53,955	53,000	600.2%
INTEREST EARNED	7,983	5,000	120	100	-98.0%
MISC OTHER	0	0	0	0	100.0%
TOTAL	7,983	12,569	54,075	53,100	322.5%

LDFA ACTIVITY 250-897

Expenditures	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022- 2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-DPW	5,827	0	0	0	0.0%
FICA EXPENSE	432	0	222	0	0.0%
FRINGES	0	0	0	0	0.0%
INGHAM COUNTY EDC	8,685	9,500	9,500	9,500	0.0%
SPECIAL PROJECTS	173,120	0	4,305	12,000	100.0%
PUBLIC RELATIONS	0	500	1,721	500	0.0%
MISCELLANEOUS	938	1,500	0	1,500	0.0%
TRANS TO OTHER FUNDS	170,207	0	0	0	100.0%
ADMIN SUPPORT	200	5,356	5,300	5,356	0.0%
FIRE DEPT CONTRIBUTION	14,000	14,000	14,000	14,000	0.0%
POLICE DEPT CONTRIBUTION	10,000	10,000	10,000	10,000	0.0%
TOTAL	383,409	40,856	45,048	52,856	29.4%

ENTERPRISE FUNDS

SEWER FUND - 590

Expenditures	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SEWER TAP FEES	3,040	0	20	1,500	0.0%
SEWER SALES	367,623	390,000	390,000	578,000	48.2%
SEWER PENALTIES	6,687	7,500	6,500	7,500	0.0%
INT EARNED-SEWER	137	1,000	38	50	-95.0%
MISC OTHER	664	0	0	0	0.0%
TOTAL	378,151	398,500	396,558	587,050	47.3%

SEWER PLANT 590-528

Expenditures	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	75,574	90,000	84,000	93,000	3.3%
FICA EXPENSE	9,447	9,000	14,000	15,000	66.7%
FRINGES	6,439	8,629	2,500	9,000	4.3%
SUPPLIES	17,331	10,000	15,000	16,000	60.0%
CONTRACTED SERVICES	38,818	25,000	26,000	48,000	92.0%
INSURANCE	6,777	6,300	6,300	6,500	3.2%
UTILITIES	60,213	30,000	53,000	40,000	33.3%
EQUIPMENT RENTAL	897	3,000	3,000	2,000	-33.3%
MISCELLANEOUS	0	1,000	1,000	1,000	0.0%
TRAINING	310	3,000	3,000	3,000	0.0%
DEPRECIATION	75,410	75,410	0	0	0.0%
CAPITAL EXPENDITURES	17,481	0	21,000	25,000	100.0%
TOTAL	308,697	261,339	228,800	258,500	-1.1%

SEWER COLLECTIONS 590-529

Expenditures	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	30,643	41,079	41,000	44,000	7.1%
FICA EXPENSE	2,177	3,000	2,993	3,600	20.0%
FRINGES	20,053	13,000	16,000	16,000	23.1%
SUPPLIES	1,848	7,000	500	7,000	0.0%
CONTRACTED SERVICES	79,081	40,000	50,000	45,000	12.5%
INSURANCE	624	1,000	566	1,000	0.0%
EQUIPMENT RENTAL	0	3,500	0	3,500	0.0%
MISCELLANEOUS	0	500	30	500	0.0%
TRAINING	0	1,500	650	1,500	0.0%
DEPRECIATION	45,734	45,734	0	0	0.0%
CAPITAL EXPENDITURES	3,353	15,000	20,000	15,000	0.0%
TOTAL	183,513	171,313	131,739	137,100	-20.0%

ADMINISTRATIVE 590-558

Expenditures	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
ADMIN SUPPORT	30,000	30,000	0	32,500	8.3%
2012 WWTP DEBT SERVICE	25,000	25,000	0	26,000	4.0%
INT ON BOND DEBT	34,789	33,981	16,693	33,000	-2.9%
TOTAL	89,789	88,981	16,693	91,500	2.8%

WATER FUND - 591

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Revenues					
WATER METERS	3,714	0	3,600	4,800	0.0%
WATER TAP FEES	3,040	1,500	0	1,500	0.0%
WATER TURN ON	385	1,500	1,500	1,500	0.0%
WATER SALES	411,626	400,000	400,000	414,000	3.5%
WATER PENALTIES	8,723	9,000	9,000	9,000	0.0%
INT EARNED-WATER	586	4,500	400	500	-88.9%
HYDRANT RENTAL	6,714	7,200	7,200	7,200	0.0%
TWP HYDRANT RENTAL	14,257	7,200	7,200	7,200	0.0%
MISC OTHER	664	0	0	98,000	0.0%
TOTAL	449,045	430,900	428,900	543,700	26.2%

WELLS AND IRON REMOVAL 591-556

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES	21,623	27,894	25,000	45,000	61.3%
FICA EXPENSE	1,555	2,000	2,000	3,600	80.0%
FRINGES	10,178	8,500	8,500	10,000	17.6%
SUPPLIES	7,316	10,000	4,000	10,000	0.0%
CONTRACTED SERVICES	5,311	13,500	2,500	13,500	0.0%
SDWA FEES	3,250	3,000	3,000	3,000	0.0%
INSURANCE	2,442	2,200	4,000	2,900	31.8%
UTILITIES	20,701	15,000	15,000	15,000	0.0%
BUILDING MAINTENANCE	0	2,000	2,000	2,000	0.0%
EQUIPMENT RENTAL	883	1,500	1,500	1,500	0.0%
MISCELLANEOUS	0	2,000	35	2,000	0.0%
DEPRECIATION	9,645	9,645	0	0	0.0%
CAPITAL EXPENDITURES	1,150	30,000	6,000	55,000	83.3%
TOTAL	84,054	127,239	73,535	163,500	28.5%

WATER DISTRIBUTION 591-557

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES	50,522	56,523	56,000	65,000	15.0%
FICA EXPENSE	3,683	4,200	4,200	5,000	19.0%
FRINGES	26,075	18,000	24,000	20,000	11.1%
SUPPLIES	23,001	30,000	30,000	30,000	0.0%
BULK SUPPLIES FOR RESALE	0	3,500	0	0	-100.0%
CONTRACTED SERVICES	23,943	15,000	35,000	15,000	0.0%
INSURANCE	1,956	2,000	2,000	2,500	25.0%
UTILITIES	3,789	1,500	5,000	5,000	233.3%
EQUIPMENT RENTAL	4,369	8,000	18,000	15,000	87.5%
TRAINING	790	3,500	3,500	3,500	0.0%
DEPRECIATION	126,953	126,953	0	0	0.0%
CAPITAL EXPENDITURES	3,912	30,000	30,000	250,000	733.3%
TOTAL	268,993	299,176	207,700	411,000	37.4%

ADMINISTRATION 591-558

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
ADMIN SUPPORT	30,000	30,000	30,000	30,000	0.0%
2012 WATER PROJ DEBT SERV	75,000	75,000	75,000	75,000	0.0%
INT ON BOND DEBT	28,781	31,000	31,000	31,000	0.0%
TOTAL	140,281	136,000	136,000	136,000	0.0%

MOTOR VEHICLE POOL FUND -661

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Revenues					
INTEREST EARNED	266	6,800	200	150	-97.8%
ALL EQUIP RENTAL	57,965	70,000	70,000	78,500	12.1%
FIRE DEPT EQUIP RENTAL	6,000	0	6,000	6,000	100.0%
SALE OF FIXED ASSETS	0	0	0	7,850	0.0%
MISC OTHER	0	0	0	0	0.0%
TOTAL	64,231	76,800	76,200	92,500	20.4%

PUBLIC SAFETY 661-301

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
VEHICLE MAINTENANCE	0	3,400	3,400	2,000	-41.2%
DEPRECIATION	12,139	12,139	0	0	0.0%
CAPITAL EXPENDITURES	0	5,000	5,000	3,000	-40.0%
TOTAL	12,139	20,539	8,400	5,000	-75.7%

DEPT OF PUBLIC WORKS 661-441

	Actual 2020-2021	Current Year 2021-2022		Manager Proposed 2022-2023	% Change (Budget) 2022 to 2023
		Amended Budget	Estimated YE Position		
Expenditures					
SALARIES/WAGES-DPW MVP	12,779	15,000	16,000	15,000	0.0%
FICA EXPENSE	894	1,000	1,482	1,000	0.0%
FRINGES	8,919	7,000	8,500	7,000	0.0%
GAS & OIL	6,492	6,500	6,000	5,000	-23.1%
SUPPLIES	3,441	15,000	5,000	3,500	-76.7%
CONTRACTED SERVICES	4,389	8,000	4,000	4,000	-50.0%
EQUIPMENT RENTAL	0	1,500	0	1,500	0.0%
TRAINING	0	500	0	500	0.0%
DEPRECIATION	78,428	78,428	0	0	0.0%
CAPITAL EXPENDITURES*	2,503	10,000	12,000	50,000	400.0%
TOTAL	117,845	142,928	52,982	87,500	-38.8%