



# 2023-2024 Budget

## City Administration

### **City Council**

Matt Johnson, Mayor

Pam Beegle, Mayor Pro-Tempore

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

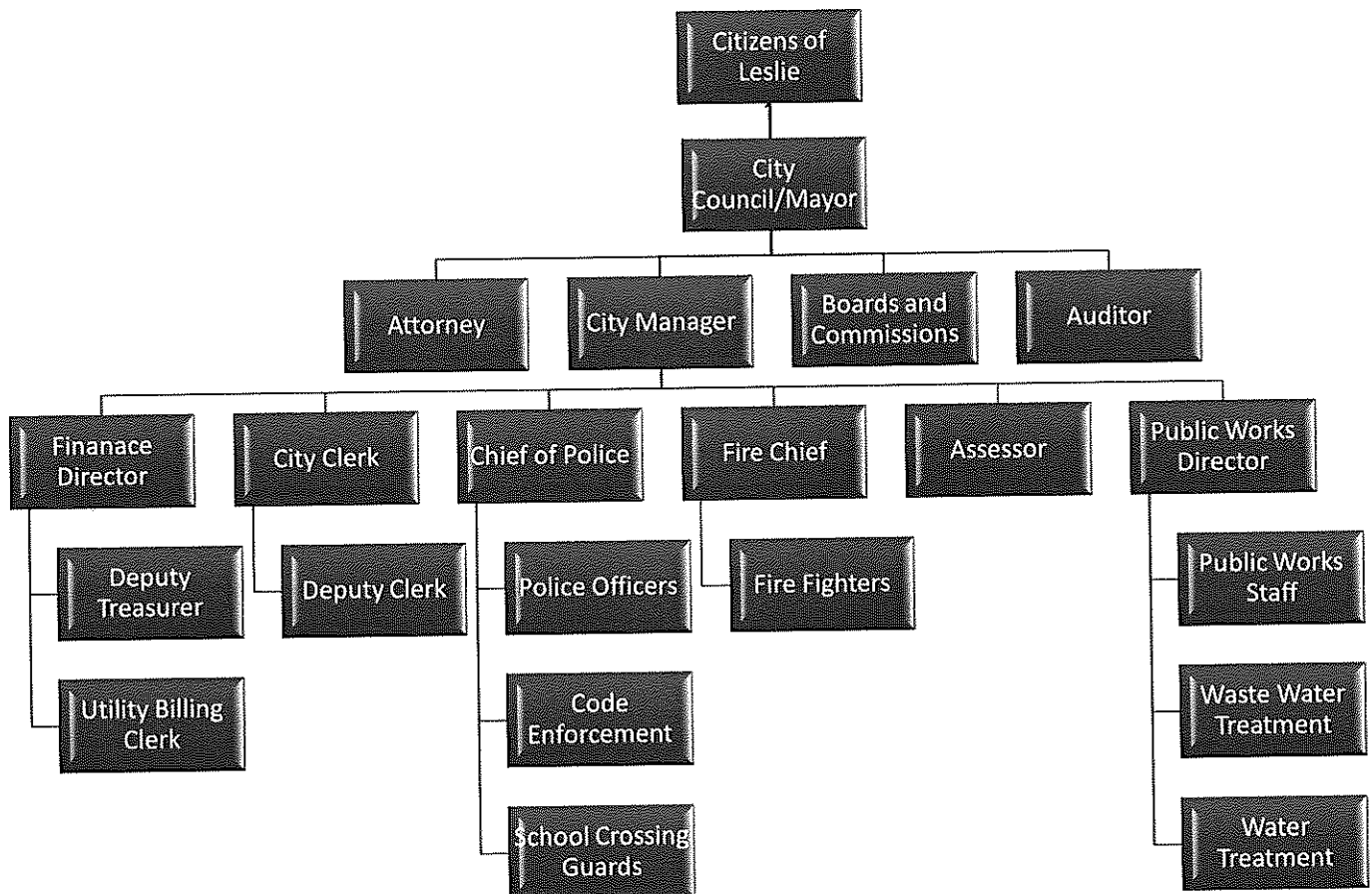
Denae Davenport, Utility Billing Clerk/Executive Assistant

Evan Bennehoff, Police Chief

Steve Dekett, Fire Chief

Caitlyn Zemla, Assessor

## City of Leslie Organizational Chart



## 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 has implemented 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.

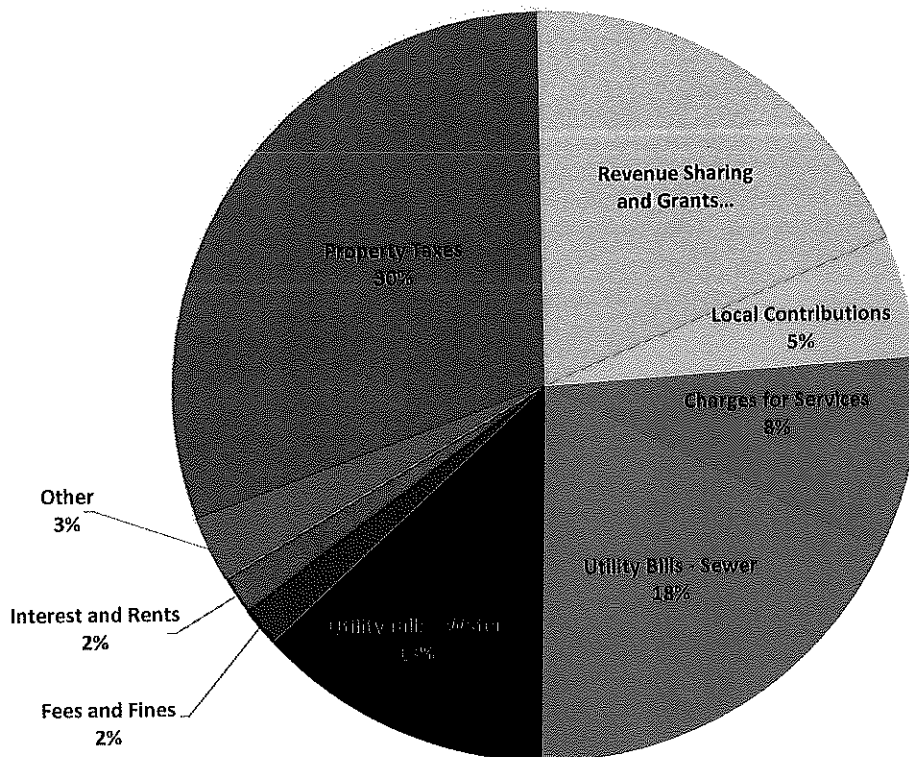
### **Fiscal Year 2022-2023 Budget Schedule:**

Distribute and approve budget schedule	February 21, 2023
Department head submit budget requests	By March 10, 2023
2022 Proposed Budget to Council, 1 <sup>st</sup> Draft	April 1 <sup>st</sup> , 2023
Council budget workshop	May 2, 2023 - at 6 pm.
Public Hearing on budget	May 16, 2023
City Council adopts budget and End of Fiscal Year Special Meeting*	June 20, 2023

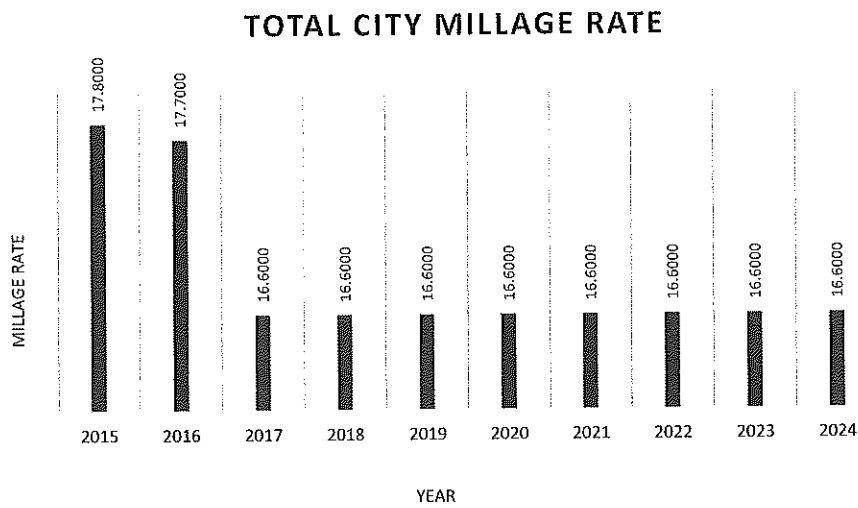
\*The end of the fiscal year is to approve all bills before the fiscal year closes and make budget amendments for the fiscal year 2022-2023.

### Revenue Sources - All Funds

Source	Amount
Property Taxes	\$ 978,775
Licenses and Permits	\$ 300
Revenue Sharing and Grants	\$ 604,681
Local Contributions	\$ 168,550
Charges for Services	\$ 272,000
Utility Bills - Sewer	\$ 578,000
Utility Bills - Water	\$ 414,000
Fees and Fines	\$ 54,300
Interest and Rents	\$ 54,100
Other	\$ 91,673
<b>Total Revenues</b>	<b>\$ 3,216,379</b>



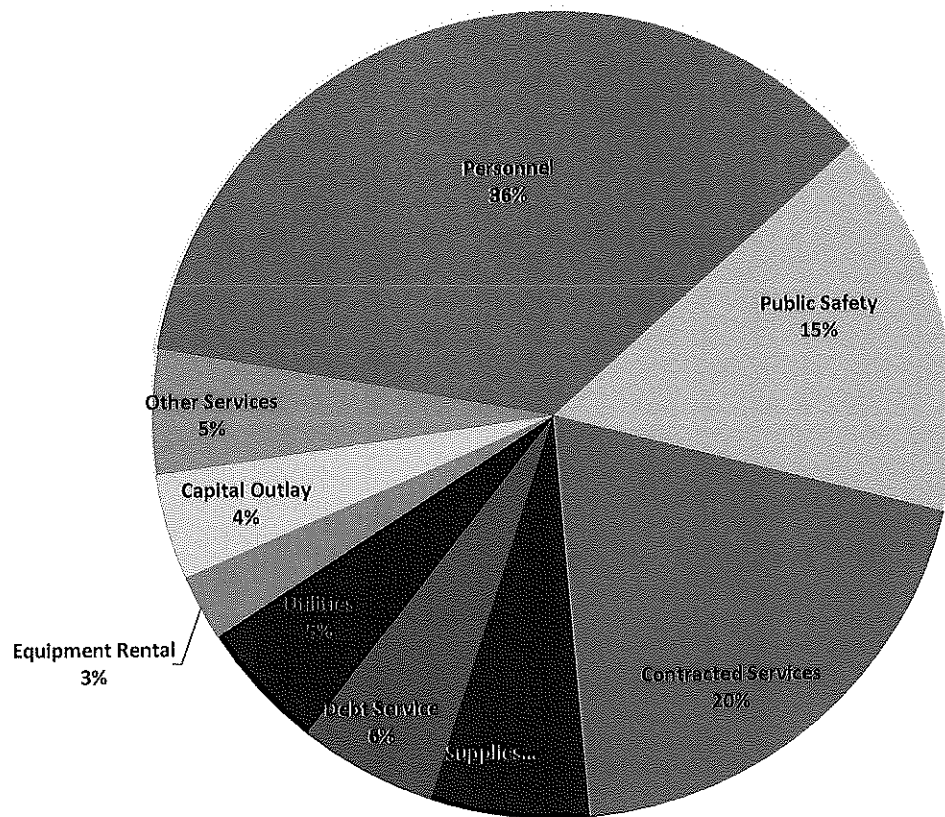
1994	22.7700
1995	22.7700
1996	22.7700
1997	23.8700
1998	19.0800
1999	18.9000
2000	20.0300
2001	19.6552
2002	19.5474
2003	19.3174
2004	19.0000
2005	18.4216
2006	17.1000
2007	17.1000
2008	17.1000
2009	17.1500
2010	17.1500
2011	17.2000
2012	17.5900
2013	17.3500
2014	17.3500
2015	17.8000
2016	17.7000
2017	16.6000
2018	16.6000
2019	16.6000
2020	16.6000
2021	16.6000
2022	16.6000
2023	16.6000
2024	16.6000





### Expenditures All Funds

Function	Amount
Personnel	\$ 1,046,514
Public Safety	\$ 455,362
Contracted Services	\$ 578,858
Supplies	\$ 187,500
Debt Service	\$ 166,000
Utilities	\$ 151,950
Equipment Rental	\$ 77,350
Capital Outlay	\$ 124,000
Other Services	\$ 146,500
<b>Total Expenditures</b>	<b>\$ 2,934,034</b>



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

**Debt service paid by sewer revenues**

<b>**ESTIMATED DEBT SERVICE**</b>				
<b>Years Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
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
<b>TOTAL</b>	<b>\$ 1,384,000</b>	<b>\$ 811,202</b>	<b>\$</b>	<b>2,195,202</b>

Construction Loan - June 26, 2012

\$1,657,723

Debt service paid by water revenues

<b>**ESTIMATED DEBT SERVICE**</b>				
<b>Years Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
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
<b>TOTAL</b>	<b>\$ 1,460,000</b>	<b>\$ 204,702</b>	<b>\$</b>	<b>1,664,702</b>

**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	\$ -
<b>TOTAL</b>		<b>\$ 149,898.89</b>	<b>\$ 14,239.74</b>	<b>\$ 164,138.63</b>	

## GENERAL FUND 101

### Revenues

Revenues	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
PROPERTY TAXES	642,242	698,352	747,234	754,700	8.1%
TRAILER TAXES	400	400	260	300	-25.0%
LOC COMM STAB SHARE TAX	72,915	90,000	81,211	90,000	0.0%
PENALTIES/INT ON PROP TAXES	856	2,500	4,195	2,500	0.0%
ADMIN FEES ON PROP TAXES	24,306	2,500	13,822	15,000	500.0%
LICENSES & PERMITS	36	300	300	300	0.0%
CABLE TV FRANCHISE FEE	8,619	11,110	11,000	11,000	-1.0%
TWP REIMBURSEMENT-FIRE	27,882	61,000	61,000	61,000	0.0%
FEDERAL GRANTS-OTHER	0	0	98,000	0	100.0%
STATE SHARED REVENUE	235,921	268,813	293,119	306,886	14.2%
WOODLAWN CEM REIMB	50,412	66,990	57,726	90,100	34.5%
DDA ADMIN CONTRIBUTION	0	5,300	5,300	5,300	0.0%
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	1,161	2,000	19,000	15,000	650.0%
SALE OF LAND IN BUSINESS PARK	0	0	40,000	40,000	100.0%
LESLIE PUB SCHOOL-XING GUAR	8,000	8,000	8,000	8,000	0.0%
MISC OTHER (INC. RESOURCE LPS)	83,142	15,000	36,614	38,000	153.3%
MISC INGHAM CO TRAILS				1,400,000	100.0%
LIC FOR CONTROL FEE	1,642	1,800	1,800	1,800	0.0%
<b>TOTAL</b>	<b>1,241,534</b>	<b>1,341,315</b>	<b>1,823,930</b>	<b>2,987,136</b>	<b>122.7%</b>

### General Fund Expenditures

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
CITY COUNCIL	10,208	10,895	8,075	11,675	7.2%
CITY MANAGER	83,462	100,632	63,850	73,802	-26.7%
CITY ATTORNEY	26,817	30,000	28,000	30,000	0.0%
CITY CLERK	79,575	69,714	83,200	85,318	22.4%
BOARD OF REVIEW	280	540	450	1,070	98.1%
FINANCE DIRECTOR	78,299	76,243	80,748	84,139	10.4%
ASSESSOR	17,375	17,800	17,600	18,640	4.7%
ELECTIONS	5,221	4,300	4,301	8,600	100.0%
CITY HALL	92,812	73,047	94,075	96,893	32.6%
CEMETERY	96,889	85,205	119,000	120,100	41.0%
CONTINGENCY	1,515	6,000	5,700	7,000	16.7%
POLICE	404,309	417,042	427,435	462,362	10.9%
FIRE	128,036	171,600	167,242	166,100	-3.2%
PUBLIC WORKS	172,235	156,355	193,400	196,750	25.8%
STREETLIGHTS	36,104	45,000	5,300	35,000	-22.2%
SIDEWALKS	4,359	4,500	1,000	4,500	0.0%
SIDEWALKS-SNOW	25	1,829	879	1,829	0.0%
PLANNING COMMISSION	0	500	0	500	0.0%
CITY PARKS	28,811	38,748	35,586	1,440,648	3618.0%
COMMUNITY POOL	1,832	800	0	0	-100.0%
CITY LIBRARY	1,615	18,020	3,420	18,020	0.0%
INSURANCE & BONDS	10,326	10,500	10,500	10,500	0.0%
<b>TOTAL</b>	<b>1,280,105</b>	<b>1,339,270</b>	<b>1,374,819</b>	<b>2,873,846</b>	<b>114.6%</b>

### CITY COUNCIL 101-101

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	7,445	7,500	7,500	7,500	0.0%
FICA EXPENSE	570	575	575	575	0.0%
SUPPLIES	80	100	0	100	0.0%
MEMBERSHIPS	2,113	0	0	1,500	100.0%
MISCELLANEOUS	0	0	0	0	0.0%
TRAINING	0	2,000	0	2,000	0.0%
TOTAL	10,208	10,895	8,075	11,675	6.7%

### CITY MANAGER 101-172

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	65,110	48,150	48,150	52,002	7.4%
FICA EXPENSE	5,316	6,000	4,100	6,000	0.0%
FRINGES	9,145	16,100	8,000	10,000	-61.0%
MEMBERSHIPS	1,519	1,000	700	1,000	0.0%
UTILITIES	607	700	500	700	0.0%
MISCELLANEOUS	0	100	0	100	0.0%
TRAINING	1,765	4,000	2,400	4,000	0.0%
TOTAL	83,462	100,632	63,850	73,802	-36.4%

### CITY ATTORNEY 101-210

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
ATTORNEY	26,817	30,000	28,000	30,000	0.0%
TOTAL	26,817	30,000	28,000	30,000	0.0%

### CITY CLERK 101-215

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	51,497	50,204	50,600	52,118	2.9%
FICA EXPENSE	3,886	3,840	3,600	4,000	4.0%
FRINGES	22,221	19,000	27,000	27,000	29.6%
MISCELLANEOUS	0	200	0	200	0.0%
TRAINING	1,971	2,000	2,000	2,000	0.0%
TOTAL	79,575	69,714	83,200	85,318	18.3%

### BOARD OF REVIEW 101-247

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	260	500	1,000	1,000	50.0%
FICA EXPENSE	20	40	70	70	42.9%
TOTAL	280	540	1,070	1,070	49.5%

### FINANCE DIRECTOR 101-253

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		

SALARIES/WAGES	48,201	49,650	49,650	51,139	2.9%
FICA EXPENSE	3,658	3,798	3,798	4,000	5.1%
FEES	24,388	22,500	27,000	27,000	16.7%
TRAINING	2,052	2,000	300	2,000	0.0%
TOTAL	78,299	76,243	80,748	84,139	9.4%

### CITY ASSESSOR 101-257

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SUPPLIES	575	1,000	800	1,000	0.0%
CONTRACTED SERVICES	16,800	16,800	16,800	17,640	4.8%
TOTAL	17,375	17,800	17,600	18,640	4.5%

### ELECTIONS 101-262

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	1,768	3,500	2,574	4,200	16.7%
SUPPLIES	1,616	800	545	1,000	20.0%
CONTRACTED SERVICES	1,757	1,000	930	1,400	28.6%
MISCELLANEOUS	80	400	80	1,800	77.8%
TRAINING	0	100	172	200	50.0%
TOTAL	5,221	5,800	4,301	8,600	32.6%

### CITY HALL 101-265

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	1,004	1,000	1,000	1,000	0.0%
FICA EXPENSE	72	75	75	75	0.0%
SUPPLIES	12,387	10,000	10,000	10,000	0.0%
BANK FEES	63	618	600	618	0.0%
CONTRACTED SERVICES	62,628	40,000	62,000	63,000	36.5%
CITY HALL PUBLISHING	2,186	2,000	2,000	2,000	0.0%
INSURANCE	2,045	2,000	1,700	2,000	0.0%
UTILITIES	12,126	11,000	11,000	12,500	12.0%
BUILDING MAINTENANCE	244	1,000	1,000	1,000	0.0%
EQUIPMENT RENTAL	0	100	100	100	0.0%
MISCELLANEOUS	57	100	100	100	0.0%
CAPITAL EXPENDITURES	0	6,000	4,500	4,500	-33.3%
TOTAL	92,812	73,047	94,075	96,893	24.6%

### CEMETERY 101-276

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	65,171	60,000	81,000	81,000	25.9%
FICA EXPENSE	5,010	4,590	6,300	6,300	27.1%
SUPPLIES	0	100	0	100	0.0%
INSURANCE	1,291	1,200	1,200	1,200	0.0%
EQUIPMENT RENTAL	77	1,000	0	1,000	0.0%
CEMETERY CHARGES	340	0	500	500	100.0%
CONTRIBUTIONS TO OTHER	25,000	30,000	30,000	30,000	0.0%
TOTAL	96,889	85,205	119,000	120,100	29.1%

## CONTINGENCIES 101-299

Expenditures	Actual 2022-2023	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
MISCELLANEOUS	561	0	1,200	1,500	100.0%
MISC. FIRE DEPT. CHARGES	(2,296)	1,500	500	1,500	0.0%
CONTRIBUTIONS TO OTHER	3,250	4,000	4,000	4,000	0.0%
TOTAL	1,515	6,000	5,700	7,000	16.7%

## PUBLIC SAFETY 101-301

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	237,731	257,000	249,000	265,000	3.1%
SALARIES POLICE PT	7,780	12,000	10,000	12,500	4.2%
CROSSING GUARD WAGES	10,331	13,500	8,600	13,500	0.0%
FICA EXPENSE	20,450	18,742	20,000	22,662	20.9%
FRINGES	68,542	70,000	96,000	96,000	37.1%
UNIFORMS & CLEANING	1,484	4,100	1,500	4,000	-2.4%
GAS & OIL	5,947	4,000	8,000	8,000	100.0%
SUPPLIES	1,293	2,500	3,000	2,500	0.0%
CROSSING GUARD SUPPLIES	456	200	185	200	0.0%
CONTRACTED SERVICES	19,084	5,500	3,500	6,000	9.1%
LABOR ATTORNEY	536	1,000	1,250	1,000	0.0%
INSURANCE	12,140	12,000	11,000	12,000	0.0%
UTILITIES	9,677	6,000	8,400	6,500	8.3%
VEHICLE MAINTENANCE	1,580	5,000	2,000	5,000	0.0%
EQUIPMENT RENTAL	0	1,000	1,000	1,000	0.0%
MISCELLANEOUS	0	0	0	0	0.0%
TRAINING	1,590	1,500	1,000	1,500	0.0%
CAPITAL EXPENDITURES	5,688	3,000	3,000	5,000	66.7%
TOTAL	404,309	417,042	427,435	462,362	10.9%

## FIRE DEPARTMENT 101-336

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	20,952	35,500	28,000	28,000	-21.1%
FICA EXPENSE	1,601	3,200	2,142	2,500	-21.9%
UNIFORMS & CLEANING	11,860	12,000	6,000	6,000	-50.0%
GAS & OIL	2,794	1,800	1,800	1,800	0.0%
SUPPLIES	7,371	12,000	12,000	8,000	-33.3%
CONTRACTED SERVICES	7,947	6,000	6,000	6,000	0.0%
INSURANCE	7,475	6,000	6,000	6,000	0.0%
UTILITIES	6,126	7,000	7,000	7,000	0.0%
BUILDING MAINTENANCE	455	5,000	2,500	5,000	0.0%
VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0.0%
EQUIPMENT RENTAL	0	0	0	0	0.0%
HYDRANT RENTAL	7,159	7,100	7,100	7,100	0.0%
MISCELLANEOUS	38	200	200	200	0.0%
MISC - TWP 1/2 FIRE DEPT	0	0	0	0	0.0%
TRAINING	36,938	61,000	61,000	61,000	0.0%
CAPITAL EXPENDITURES	1,637	3,000	3,000	3,000	0.0%
TRANSFER TO PIF	3,683	16,000	10,000	10,000	-37.5%
TRANSFER TO MVP	6,000	6,000	6,000	6,000	0.0%
TOTAL	6,000	6,000	6,000	6,000	0.0%
TOTAL	128,036	171,600	167,242	166,100	-3.2%



## PUBLIC WORKS 101-441

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	73,673	70,000	85,000	87,550	20.0%
DPW DOWNTOWN MAINT	2,778	3,500	3,500	3,500	0.0%
FICA EXPENSE	5,805	5,355	7,000	6,700	20.1%
FRINGES	20,463	16,000	20,000	20,000	20.0%
GAS & OIL	10,298	5,000	21,000	20,000	75.0%
SUPPLIES	8,009	6,500	6,500	6,500	0.0%
CONTRACTED SERVICES	7,051	6,500	6,000	6,500	0.0%
LABOR ATTORNEY	111	500	500	500	0.0%
INSURANCE	9,463	9,500	9,500	9,500	0.0%
UTILITIES	21,007	16,000	16,000	16,000	0.0%
BUILDING MAINTENANCE	102	1,000	200	1,000	0.0%
EQUIPMENT RENTAL	11,195	10,000	15,000	12,500	20.0%
MISCELLANEOUS	332	500	200	500	0.0%
TRAINING	140	1,000	1,000	1,000	0.0%
CAPITAL EXPENDITURES	1,808	5,000	2,000	5,000	0.0%
TOTAL	172,235	156,355	193,400	196,750	20.5%

## STREET LIGHTS 101-448

Expenditures	Actual 2021-2022	Current Year 2023-2024		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
UTILITIES	36,104	45,000	30,000	35,000	-28.6%
TOTAL	36,104	45,000	30,000	35,000	-28.6%

## CITY SIDEWALKS 101-600

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
CONTRACTED SERVICES	4,359	4,500	4,500	4,500	0.0%
TOTAL	4,359	4,500	1,000	4,500	0.0%

## SIDEWALK MAINTENANCE 101-601

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	23	1,000	50	1,000	0.0%
FICA EXPENSE	2	79	79	79	0.0%
EQUIPMENT RENTAL	0	750	750	750	0.0%
TOTAL	25	1,829	879	1,829	0.0%

## PLANNING COMMISSION 101-721

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
TRAINING	0	500	0	500	0.0%
TOTAL	0	500	0	500	0.0%

## PARKS 101-751

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	14,882	15,200	14,758	15,200	0.0%
FICA EXPENSE	1,347	1,148	1,148	1,148	0.0%
FRINGES	1,331	1,200	2,600	2,600	53.8%
SUPPLIES	849	2,000	1,500	1,500	-33.3%
CONTRACTED SERVICES	508	4,000	4,000	4,000	0.0%
CONTRACTED SERVICES INGHAM CO TRIALS				1,400,000	100.0%
TUTTLE PARK MAINTENANCE	380	1,000	380	1,000	0.0%
INSURANCE	1,161	1,200	1,200	1,200	0.0%
UTILITIES	3,586	3,000	4,000	4,000	25.0%
BUILDING MAINTENANCE	556	5,000	1,000	5,000	0.0%
EQUIPMENT RENTAL	4,211	5,000	5,000	5,000	0.0%
TOTAL	28,811	38,748	35,586	1,440,648	97.3%

## LIBRARY 101-790

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	0	500	500	500	0.0%
FICA EXPENSE	0	70	70	70	0.0%
CONTRACTED SERVICES	761	1,200	1,200	1,200	0.0%
INSURANCE	775	750	750	750	0.0%
BUILDING MAINTENANCE	79	15,000	15,000	15,000	0.0%
EQUIPMENT RENTAL	0	500	500	500	0.0%
TOTAL	1,615	18,020	3,420	18,020	0.0%

## INSURANCE AND BONDS 101-851

Expenditures	Actual 2021-2022	Current Year 2022-2023		Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
INSURANCE	10,326	10,500	10,500	10,500	0.0%
TOTAL	10,326	10,500	10,500	10,500	0.0%

## MAJOR ROADS FUND 202

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
GAS & WEIGHT TAX	183,044	195,346	195,346	210,395	7.7%
BUILD MICHIGAN	3,237	2,800	2,900	3,800	35.7%
INTEREST EARNED	366	400	6,000	6,000	1400.0%
<b>TOTAL</b>	<b>186,647</b>	<b>198,546</b>	<b>204,246</b>	<b>220,195</b>	<b>10.9%</b>

## ROUTINE MAINTENANCE 202-463

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-MS RM	37,876	30,000	18,554	35,000	16.7%
FICA EXPENSE	2,772	2,295	1,354	2,500	8.9%
FRINGES	10,850	10,000	6,024	10,000	0.0%
SUPPLIES	3,072	6,000	4,808	5,000	-16.7%
CONTRACTED SERVICES	11,347	3,000	5,483	6,000	100.0%
EQUIPMENT RENTAL	15,601	15,000	8,128	15,000	0.0%
<b>TOTAL</b>	<b>81,518</b>	<b>63,295</b>	<b>44,351</b>	<b>73,500</b>	<b>16.1%</b>

## TRAFFIC SERVICES 202-474

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-MS TR	3,102	2,500	2,500	2,500	0.0%
FICA EXPENSE	225	106	300	300	183.0%
SUPPLIES	0	2,000	2,000	2,000	0.0%
CONTRACTED SERVICES	2,310	1,500	1,500	1,500	0.0%
EQUIPMENT RENTAL	2,391	3,000	1,000	2,000	-33.3%
<b>TOTAL</b>	<b>8,028</b>	<b>9,106</b>	<b>7,300</b>	<b>8,300</b>	<b>-8.9%</b>

## WINTER MAINTENANCE 202-478

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-MS WM	3,426	4,000	2,500	4,000	0.0%
FICA EXPENSE	247	306	210	306	0.0%
FRINGES	2,002	1,100	1,800	2,000	81.8%
SUPPLIES	6,393	5,000	3,000	5,000	0.0%
EQUIPMENT RENTAL	676	1,000	2,500	1,000	0.0%
<b>TOTAL</b>	<b>12,744</b>	<b>11,406</b>	<b>10,010</b>	<b>12,306</b>	<b>7.9%</b>

## ADMINISTRATION 202-484

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
CONTRACTED SERVICES	3,331	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%
<b>TOTAL</b>	<b>28,331</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>	<b>0.0%</b>

## LOCAL ROADS FUND 203

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
GAS & WEIGHT TAX	64,185	65,116	65,116	82,500	26.7%
OTHER STATE GRANTS	0	0	0	0	100.0%
BUILD MICHIGAN	1,135	1,100	1,100	1,100	0.0%
METRO ACT MAINTENANCE FEE	0	0	0	0	100.0%
INTEREST EARNED	62	100	1,000	1,000	900.0%
CONTRIBUTIONS FROM OTHER FND	25,000	25,000	25,000	25,000	0.0%
<b>TOTAL</b>	<b>90,382</b>	<b>90,382</b>	<b>90,382</b>	<b>109,600</b>	<b>21.3%</b>

## ROUTINE MAINTENANCE 203-463

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-LS RM	22,672	16,000	12,952	23,000	43.8%
FICA EXPENSE	1,658	1,224	943	1,500	22.5%
FRINGES	8,968	7,000	4,978	7,000	0.0%
SUPPLIES	3,852	5,000	2,393	5,000	0.0%
CONTRACTED SERVICES	17,026	15,000	4,950	15,000	0.0%
EQUIPMENT RENTAL	11,491	12,000	3,920	12,000	0.0%
<b>TOTAL</b>	<b>65,667</b>	<b>56,224</b>	<b>30,136</b>	<b>63,500</b>	<b>12.9%</b>

## TRAFFIC SERVICES 203-474

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-LS TR	4,294	6,000	2,000	6,000	0.0%
FICA EXPENSE	443	310	35	140	-54.8%
SUPPLIES	0	1,371	396	1,500	9.4%
CONTRACTED SERVICES		6,000		6,000	0.0%
EQUIPMENT RENTAL	7,734	3,182	266	3,000	-5.7%
<b>TOTAL</b>	<b>14,292</b>	<b>9,157</b>	<b>1,171</b>	<b>18,900</b>	<b>106.4%</b>

## WINTER MAINTENANCE 203-478

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-LS WM	2,243	4,500	3,000	4,500	0.0%
FICA EXPENSE	161	412	412	412	0.0%
FRINGES	1,874	1,500	1,500	1,500	0.0%
SUPPLIES	4,206	4,000	4,000	4,000	0.0%
EQUIPMENT RENTAL	580	1,000	1,000	1,000	0.0%
<b>TOTAL</b>	<b>9,064</b>	<b>11,412</b>	<b>9,912</b>	<b>11,412</b>	<b>0.0%</b>

## ADMINISTRATION 203-484

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
CONTRACTED SERVICES	1,456	2,500	2,000	2,500	0.0%
TRAINING	0	1,000	0	1,000	0.0%
<b>TOTAL</b>	<b>1,456</b>	<b>3,500</b>	<b>2,000</b>	<b>3,500</b>	<b>0.0%</b>

## PUBLIC IMPROVEMENT FUND 245

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
INTEREST EARNED	134	120	2,000	2,000	1566.7%
XFER FOR FIRE DEPT		6,000	6,000	6,000	0.0%
XFER FOR LIBRARY	0	0	0	15,000	100.0%
<b>TOTAL</b>	<b>134</b>	<b>21,120</b>	<b>23,000</b>	<b>23,000</b>	<b>8.9%</b>

## DDA FUND 248

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
NOTE PYMT FOR 602 W BELLEVUE	7,442	9,173	7,591	9,173	0.0%
TIF CAPTURE	0	17,710	9,000	12,000	-32.2%
INTEREST EARNED	1,917	2,000	6,000	6,000	200.0%
MERCHANT BANNER SALES	0	1,000	500	400	-60.0%
<b>TOTAL</b>	<b>9,359</b>	<b>29,883</b>	<b>23,091</b>	<b>27,573</b>	<b>-7.7%</b>

## DDA ACTIVITY 248-898

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES DDA	0	0	0	0	0.0%
FICA EXPENSE DDA	428	0	0	0	0.0%
PUBLIC RELATIONS	6,421	3,000	5,500	3,000	0.0%
CHRISTMAS DECORATIONS	0	0	317	0	100.0%
DOWNTOWN MAINTENANCE	3,021	3,000	3,000	3,000	0.0%
FACADE GRANTS	1,332	4,000	40,000	4,000	0.0%
SPECIAL PROJECTS CONTINGENCY	2,645	12,000	2,500	12,000	0.0%
BANNER EXPENSE	0	0	0	0	100.0%
ADMIN SUPPORT*	5,604	5,300	5,300	5,300	0.0%
<b>TOTAL</b>	<b>19,451</b>	<b>27,300</b>	<b>56,617</b>	<b>27,300</b>	<b>0.0%</b>

## BUILDING DEPT FUND 249

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
CHARGES FOR SERVICES	37,772	10,000	10,000	10,000	0.0%
CONTRIBUTIONS FROM OTHER FND	0	0	19,000	25,000	100.0%
<b>TOTAL</b>	<b>37,772</b>	<b>10,000</b>	<b>29,000</b>	<b>35,000</b>	<b>250.0%</b>

## INSPECTORS 249-371

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-INSPECTORS	2,471	3,600	2,111	3,600	0.0%
FICA EXPENSE	189	320	162	320	0.0%
CONTRACTED SERVICES	0	0	0	36,000	0.0%
<b>TOTAL</b>	<b>2,660</b>	<b>3,920</b>	<b>2,273</b>	<b>39,920</b>	<b>918.4%</b>

## LDFA FUND 250

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
TIF CAPTURE	77,500	53,000	102,890	121,775	129.8%
INTEREST EARNED	153	100	1,500	2,000	1900.0%
MISC OTHER	0	0	0	0	100.0%
TOTAL	77,653	53,100	104,390	123,775	133.1%

## LDFA ACTIVITY 250-897

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023- 2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-DPW	0	0	0	0	0.0%
FICA EXPENSE	428	0	0	0	0.0%
FRINGES	0	0	0	0	0.0%
INGHAM COUNTY EDC	8,758	9,500	9,500	9,500	0.0%
SPECIAL PROJECTS	13,036	0	0	12,000	100.0%
PUBLIC RELATIONS	0	500	0	500	0.0%
MISCELLANEOUS	1,137	1,500	1,050	1,000	-33.3%
TRANS TO OTHER FUNDS	0	0	0	0	100.0%
ADMIN SUPPORT	5,604	5,356	5,356	10,000	86.7%
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	52,963	40,856	39,906	57,000	39.5%

## ENTERPRISE FUNDS

### SEWER FUND - 590

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
SEWER TAP FEES	40	1,500	2,000	2,500	66.7%
SEWER SALES	348,155	578,000	578,000	595,340	3.0%
SEWER PENALTIES	7,732	7,500	9,500	7,500	0.0%
INT EARNED-SEWER	48	50	200	200	300.0%
MISC OTHER	0	0	0	0	100.0%
<b>TOTAL</b>	<b>355,975</b>	<b>587,050</b>	<b>589,700</b>	<b>605,540</b>	<b>3.1%</b>

### SEWER PLANT 590-528

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES	94,760	93,000	93,000	97,650	5.0%
FICA EXPENSE	16,213	15,000	15,000	15,000	0.0%
FRINGES	12,383	9,000	2,500	9,000	0.0%
SUPPLIES	19,344	16,000	19,000	16,000	0.0%
CONTRACTED SERVICES	50,496	48,000	48,000	50,000	4.2%
INSURANCE	6,251	6,500	7,500	6,500	0.0%
UTILITIES	65,824	40,000	48,000	50,000	25.0%
EQUIPMENT RENTAL	0	2,000	0	2,000	0.0%
MISCELLANEOUS	0	1,000	0	1,000	0.0%
TRAINING	391	3,000	0	3,000	0.0%
DEPRECIATION	76,404	0	0	0	0.0%
CAPITAL EXPENDITURES	20,232	25,000	15,000	25,000	0.0%
<b>TOTAL</b>	<b>362,298</b>	<b>258,500</b>	<b>248,000</b>	<b>275,150</b>	<b>6.4%</b>

### SEWER COLLECTIONS 590-529

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES	38,124	41,079	41,000	44,000	7.1%
FICA EXPENSE	3,056	3,000	2,993	3,600	20.0%
FRINGES	19,643	13,000	16,000	16,000	23.1%
SUPPLIES	1,412	7,000	2,000	5,000	-28.6%
CONTRACTED SERVICES	61,583	40,000	40,000	45,000	12.5%
INSURANCE	591	1,000	1,000	1,000	0.0%
EQUIPMENT RENTAL	0	3,500	0	1,500	-57.1%
MISCELLANEOUS	28	500	30	500	0.0%
TRAINING	0	1,500	650	1,500	0.0%
DEPRECIATION	46,687	0	0	0	0.0%
CAPITAL EXPENDITURES	9,987	15,000	5,000	10,000	-33.3%
<b>TOTAL</b>	<b>181,111</b>	<b>172,266</b>	<b>108,673</b>	<b>128,100</b>	<b>-25.6%</b>

## ADMINISTRATIVE 590-558

Expenditures	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
ADMIN SUPPORT	30,000	30,000	30,000	30,000	0.0%
2012 WWTP DEBT SERVICE	25,000	25,000	25,000	26,000	4.0%
INT ON BOND DEBT	34,789	33,981	16,335	34,000	0.1%
TOTAL	89,789	88,981	16,335	90,000	1.1%



### WATER FUND - 591

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
WATER METERS	3,943	4,800	2,000	3,000	-37.5%
WATER TAP FEES	0	1,500	6,000	6,000	300.0%
WATER TURN ON	1,715	1,500	1,500	1,500	0.0%
WATER SALES	329,054	414,000	411,626	426,000	2.9%
WATER PENALTIES	8,362	9,000	9,000	9,000	0.0%
INT EARNED-WATER	409	500	6,000	6,000	1100.0%
HYDRANT RENTAL	5,035	7,200	7,200	7,200	0.0%
TWP HYDRANT RENTAL	0	7,200	7,200	7,200	0.0%
DWAM GRANT				174,125	100.0%
MISC OTHER	0	98,000	0	0	0.0%
<b>TOTAL</b>	<b>348,518</b>	<b>445,700</b>	<b>450,526</b>	<b>640,025</b>	<b>43.6%</b>

### WELLS AND IRON REMOVAL 591-556

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES	23,255	45,000	45,000	46,350	3.0%
FICA EXPENSE	1,932	3,600	3,600	3,800	5.6%
FRINGES	11,334	10,000	10,000	10,000	0.0%
SUPPLIES	6,754	10,000	10,000	10,000	0.0%
CONTRACTED SERVICES	4,747	13,500	15,000	40,000	196.3%
SDWA FEES	1,340	3,000	3,000	3,000	0.0%
INSURANCE	2,699	2,900	4,000	3,500	20.7%
UTILITIES	18,945	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	35	2,000	35	1,000	-50.0%
DEPRECIATION	0	0	0	0	0.0%
CAPITAL EXPENDITURES	4,175	55,000	55,000	52,000	-5.5%
<b>TOTAL</b>	<b>76,099</b>	<b>163,500</b>	<b>164,135</b>	<b>188,150</b>	<b>15.1%</b>

### WATER DISTRIBUTION 591-557

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES	74,328	65,000	65,000	68,250	5.0%
FICA EXPENSE	5,597	5,000	5,000	5,200	4.0%
FRINGES	29,269	20,000	24,000	24,000	20.0%
SUPPLIES	25,423	30,000	18,000	20,000	-33.3%
BULK SUPPLIES FOR RESALE	0	0	10,000	70,000	100.0%
CONTRACTED SERVICES	34,408	15,000	35,000	30,000	100.0%
INSURANCE	2,475	2,500	4,000	3,000	20.0%
UTILITIES	5,328	5,000	5,000	5,000	0.0%
EQUIPMENT RENTAL	14,960	15,000	6,500	15,000	0.0%
TRAINING	3,845	3,500	3,500	3,500	0.0%
DEPRECIATION	133,741	0	0	0	0.0%
CAPITAL EXPENDITURES	21,545	250,000	30,000	30,000	-88.0%
<b>TOTAL</b>	<b>350,919</b>	<b>411,000</b>	<b>206,000</b>	<b>273,950</b>	<b>-33.3%</b>

### ADMINISTRATION 591-558

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
ADMIN SUPPORT	30,000	30,000	30,000	30,000	0.0%
2012 WATER PROJ DEBT SERVI	75,000	75,000	75,000	80,000	6.7%
INT ON BOND DEBT	28,781	31,000	31,000	23,375	-24.6%
<b>TOTAL</b>	<b>140,281</b>	<b>136,000</b>	<b>136,000</b>	<b>136,000</b>	<b>0.0%</b>

## MOTOR VEHICLE POOL FUND -661

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Revenues</b>					
INTEREST EARNED	182	150	1,200	1,500	900.0%
ALL EQUIP RENTAL	65,727	78,500	70,000	78,500	0.0%
FIRE DEPT EQUIP RENTAL	6,000	6,000	6,000	6,000	0.0%
SALE OF FIXED ASSETS	0	7,850	0	0	-100.0%
MISC OTHER	0	0	0	0	100.0%
<b>TOTAL</b>	<b>71,909</b>	<b>92,500</b>	<b>77,200</b>	<b>86,000</b>	<b>-7.0%</b>

## PUBLIC SAFETY 661-301

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
VEHICLE MAINTENANCE	0	3,400	0	1,000	-70.6%
DEPRECIATION	10,628	10,628	0	0	0.0%
CAPITAL EXPENDITURES	0	5,000	0	2,000	-60.0%
<b>TOTAL</b>	<b>10,628</b>	<b>19,028</b>	<b>0</b>	<b>3,000</b>	<b>-84.2%</b>

## DEPT OF PUBLIC WORKS 661-441

	Actual 2021-2022	Current Year 2022-2023		Manager Proposed 2023-2024	% Change (Budget) 2023 to 2024
		Amended Budget	Estimated YE Position		
<b>Expenditures</b>					
SALARIES/WAGES-DPW MVP	16,489	15,000	19,000	16,000	6.7%
FICA EXPENSE	1,162	1,000	1,500	1,500	50.0%
FRINGES	8,997	7,000	10,000	7,000	0.0%
GAS & OIL	4,536	5,000	8,000	8,000	60.0%
SUPPLIES	4,536	3,500	3,000	3,500	0.0%
CONTRACTED SERVICES	2,038	4,000	500	4,000	0.0%
EQUIPMENT RENTAL	0	1,500	0	1,500	0.0%
TRAINING	0	500	1,900	500	0.0%
DEPRECIATION	75,736	75,736	0	0	0.0%
CAPITAL EXPENDITURES*	43,552	50,000	60,000	20,000	-60.0%
<b>TOTAL</b>	<b>157,046</b>	<b>163,236</b>	<b>103,900</b>	<b>62,000</b>	<b>-62.0%</b>