



CITY MANAGER
Elaine Leven
CITY CLERK
Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Patrice M. Schornak
COUNCIL
Amy Baranski
Kathy Blanke
Suzanne Kalka
Patrick O'Dell
Dana Sutherland

**FRASER CITY COUNCIL AGENDA
BUDGET WORKSHOP
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
THURSDAY, MAY 4, 2023 - 6:00 P.M.**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL OF COUNCIL MEMBERS**
- 4. APPROVAL OF AGENDA**
- 5. CITIZEN PARTICIPATION ON AGENDA ITEMS**
- 6. NEW BUSINESS**
 - a. Discussion of Proposed FY 23/24 Budget
- 7. CITIZEN PARTICIPATION**
- 8. ADJOURNMENT**

THE CITY OF FRASER WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES TO INDIVIDUALS WITH DISABILITIES AT THE MEETING UPON FOUR DAYS NOTICE TO CINDI GREENIA, CITY CLERK AT (586) 293-3100. IT IS THE POLICY OF THE CITY OF FRASER THAT NO PERSON, ON THE BASIS OF RACE, CREED, COLOR, RELIGION, NATIONAL ORIGIN, OR ANCESTRY, AGE, SEX, MARITAL STATUS, OR DISABILITY SHALL BE DISCRIMINATED AGAINST, EXCLUDED FROM PARTICIPATION, DENIED THE BENEFITS OF, OR OTHERWISE SUBJECTED TO DISCRIMINATION IN ANY PROGRAM OR ACTIVITY FOR WHICH IT IS RESPONSIBLE.

memo

City of Fraser

To: Mayor and City Council
From: Elaine Leven, City Manager
Date: April 18, 2023
Re: Recommended Budgets

As required by City Charter I have received requested budgets from department heads, met with them to discuss their requests, and drafted a recommended budget for your consideration. The public hearing was held on April 13. Following is a summary of the significant changes and the requested capital items for the FY 2023-2024:

This budget builds on the chart of account changes that were required by the state. There are still some line items that I am consolidating and other items that are impacted as a result of the state requirement. Most noticeable includes the placement of capital expenses within the various funds and departments. Per the state chart of accounts only items that are bonded should be included in the capital fund. I have not included anything for the significant road projects as the status is still undetermined at this time. Another change is the new line item for elected and appointed officials pay.

Similar to last year I have included numerous notes throughout the budget for reference. Some of the accounts have amounts broken out for specific items, which may not add up to the total account amount. In that case there are typical expenses that are annually charged to the account.

As always there are many changes in wages due to staffing changes. I am recommending a 2.5% increase for non-union staff (including department heads) that have been here at least 6 months, and as a part of that some wage adjustments for the following non-union staff: building manager, code official, and crossing guards. The budget impact for these increases totals about \$30,000. I have also included the recently approved wage adjustments necessary as part of the recent POAM union contract approval, with an impact of about \$150,000 this year. The recommended budget maintains the level of 29 sworn officers and 6 firefighter/paramedics. In addition to the current vacancies we are looking to fill (Finance Director, HR Coordinator, Finance Clerk, DPW Supervisor, and Communications Specialist) there are two additional positions in the DPW, a general laborer and a building maintenance.

This is the first budget created with the Buildings and Grounds department. Prior to the chart of account changes all buildings were set up as separate departments. The Buildings and Ground department is a more efficient way of organizing the expenditures. All city owned building repairs, including for the Baumgartner House, will be included in this department.

We are still struggling to get recreation programming increased, now under the direction of a new Recreation Coordinator. It will take some time to learn everything and move forward. I hope to at least maintain the momentum we started last year.

The water and sewer fund is still in a good position, though our costs will be increasing. The recommended budget does not include an increase in fees. It is necessary to contract for an updated rate study to determine the appropriate amount to charge. I intend to prepare an RFP for this later this year.

Our self-insurance fund is also in need of further analysis. Our expenses have been exceeding our revenues and will need to be addressed with either support from the general fund or determining if another option might be better financially. Our benefits administrator has already started to research this matter.

Listing of Capital Items:

101-215-972.000	Clerk's desktop	\$1,500
101-265-972.000	City Hall HVAC (ARPA funded carryover)	\$400,000
101-265-972.000	Senior Activity Center Parking Lot	\$200,000
101-265-972.000	DPW Parking Lot – South Portion	\$225,000
101-265-972.000	ATV Trailer	\$5,000
101-301-972.000	Flock Cameras	\$20,000
101-301-972.000	2 Patrol Cars	\$120,000
101-301-972.000	4 Radar Units	\$12,000
101-441-972.000	Masonic Detention Basin – ARPA funded	\$1,400,000
101-770-972.000	Somerset Park Playground Equipment	\$40,000
101-770-972.000	Reindel Park Playground Equipment	\$92,000
101-770-972.000	Blanke Park Adult Exercise Equipment	\$145,000
	GENERAL FUND SUBTOTAL	\$2,660,500
202-441-972.000	2 Salters for Dump Trucks	\$20,000
202-441-972.000	Street Preservation	\$1,135,000
203-441-972.000	Salter for Dump Truck	\$10,000
536-265-972.000	15 HVAC Units for Senior Housing	\$105,000
536-265-972.000	Window Replacements	\$125,000
536-265-972.000	Common Space/Elevator/Hallway Carpet	\$430,000
536-265-972.000	Common Space/Elevator/Hallway Painting	\$100,000
592-536-972.000	Approx 30 Fire Hydrants	\$100,000
592-536-972.000	Excavator and Trailer	\$175,000
592-536-972.000	Watermain Replacement	\$2,200,000
661-596-972.000	Fuel Tanks/Pumps	\$250,000
661-596-981.000	2 Stainless Steel Dump Truck Beds	\$55,000
	NON-GENERAL FUND SUBTOTAL	\$4,705,000
	GRAND TOTAL	\$7,365,500

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	7,975,739	8,222,242	8,359,427	8,601,131	9,233,358	9,233,358
	POST BOR VALUE X .0177197						
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	554,694	557,626	530,035	556,496	486,470	486,470
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY T	1,029		5,898	1,200	1,200	1,200
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPEF	7,152	36,778	13,959	10,000	10,000	10,000
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(131)	(4,457)	(80)	(500)	(500)	(500)
101-000-427.000	TAXES - COMMUNITYWIDE SPECIAL ASSF	1,971,008	1,245,378	854,087	975,910	1,042,157	1,042,157
	PA33 PUBLIC SAFETY MILLAGE AT 2%						
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	38,836		22,506	40,000	40,000	40,000
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	127,542	74,172	62,939	130,000	130,000	130,000
101-000-445.000	TAXES - PENALTIES AND INTEREST ON	22,067	19,201	8,956	10,000	10,000	10,000
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATIC	257,762	259,583	261,199	250,000	250,000	260,000
101-000-476.000	BUSINESS LICENSES AND PERMITS	1,100			100		
101-000-477.100	CABLE TV FRANCHISE FEES - WOW	72,979	68,545	59,610	65,000	55,000	55,000
101-000-477.200	CABLE TV FRANCHISE FEES - COMCAST	157,952	158,441	77,668	155,000	150,000	150,000
101-000-477.300	CABLE TV FRANCHISE FEES - DTV	27,623	23,413	10,629	24,000	20,000	20,000
101-000-478.000	CELL TOWER LICENSES AND PERMITS	82,654	81,218	57,060	72,000	72,000	72,000
101-000-502.000	FEDERAL GRANTS - GENERAL GOVERNMEN				767,800	250,000	250,000
	ARPA FUNDS FOR MASONIC DETENTION BASIN						
101-000-505.000	FEDERAL GRANTS - PUBLIC SAFETY	382,792	1,710,797				
101-000-522.000	FEDERAL GRANTS - CDBG	28,819			53,973	225,000	225,000
	SENIOR ACTIVITY CENTER HVAC UNITS					100,000	100,000
	SENIOR HOUSING WINDOW REPLACEMENT					125,000	125,000
				GL # FOOTNOTE TOTAL:		225,000	225,000
101-000-543.000	STATE GRANTS	15,215	11,991	12,238	16,000	10,750	10,750
	2022 COURT MSP GRANT MATCH					10,750	0
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE	1,373					
101-000-547.000	STATE GRANTS - COURT EQUITY	27,434	27,434	13,762	27,250	29,755	29,755
101-000-569.000	STATE GRANTS - OTHER	92,854		8,880			
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	1,481,215	1,565,562	868,998	700,000	800,000	800,000
	PERSONAL PROPERTY TAX REIMBURSEMENT FROM THE STATE						
101-000-574.000	STATE REVENUE SHARING	1,609,653	1,443,829	1,227,546	1,629,450	1,816,004	1,816,004
	STATE CONSTITUTIONAL REVENUE SHARING AND CVTRS						
101-000-611.000	ATTORNEY FEE REIMBURSEMENT		5,599				
101-000-621.000	PROBATION OVERSIGHT FEE	11,504	11,027	5,460	10,000	10,000	10,000
101-000-627.000	BUILDING INSPECTION FEES	291,370	247,991	166,090	250,000	250,000	225,000
101-000-628.000	PLANNING COMMISSION FEES	7,752	4,301	7,715	5,000	5,000	5,000
101-000-629.000	ZONING BOARD OF APPEALS FEES	2,350	2,400	3,002	2,500	2,500	2,500
101-000-645.000	CHARGES FOR CITY SERVICES	232,730	271,977	155,688	217,000	225,000	225,000
101-000-656.000	DISTRICT COURT FEES	389,285	377,126	231,779	336,000	338,000	338,000
101-000-657.000	ORDINANCE FINES AND COSTS	3,044	6,084	4,444	5,000	5,000	5,000
101-000-665.000	INTEREST INCOME	3,429		828	6,000	6,000	6,000
101-000-673.000	GAIN/LOSS ON SALE OF ASSETS	31,352	15,835	33,698	15,000	15,000	15,000
101-000-674.600	DONATION - RECREATION PROGRAMMING		(5,794)				
101-000-674.700	DONATION - HISTORICAL COMMISSION	465	(16,837)				
101-000-674.800	DONATION - FARMERS MARKET	448	(7,353)				
101-000-674.900	DONATION - PARK DONATIONS	6,115	(6,248)				
101-000-675.000	OTHER REVENUE	181,575	48,715	145,151	40,040	40,000	40,000
101-000-676.000	REIMBURSEMENTS	38,024	10,454				
101-000-677.000	ADMINISTRATIVE SERVICES	416,412			724,061	553,065	553,065
	CROSS CHARGES TO OTHER FUNDS FOR SUPPORT						
101-000-681.000	RETIREE HEALTH INSURANCE CONTRIBUT	58,214	74,436	36,275	60,000	55,000	55,000
101-000-685.000	OPIOID SETTLEMENT REVENUE			34,612		5,000	5,000
101-000-687.000	REFUNDS OR REBATES	17,452	23,124	20,478	5,000	5,000	5,000
101-000-689.000	CASH OVER OR SHORT	(26,358)	5,224	2,494	100	100	100

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
101-000-699.000	INTERFUND TRANSFERS IN	213,386				120,000	120,000
	TRANFER FROM DRUG FORFEITURE FOR POLICE VEHICLES						
	Totals for dept 000 -	16,815,910	16,569,814	13,303,031	15,760,511	16,265,859	16,250,859
TOTAL ESTIMATED REVENUES		16,815,910	16,569,814	13,303,031	15,760,511	16,265,859	16,250,859
APPROPRIATIONS							
Dept 101 - CITY COUNCIL							
101-101-702.000	ELECTED/APPOINTED OFFICIALS PAY					35,000	35,000
	NEWLY CREATED PER CHART OF ACCOUNTS CHANGES						
101-101-703.000	SALARIES	39,091	39,456	23,161	35,000		
101-101-713.000	FICA	2,424	2,446	1,436	2,170	2,170	2,170
101-101-714.000	MEDICARE	567	572	336	508	508	508
101-101-716.000	WORKERS COMPENSATION INSURANCE EXI	49			130	130	130
101-101-742.000	OPERATING SUPPLIES		1,028	103	600	500	500
101-101-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	141,938					
101-101-900.000	PRINTING AND PUBLISHING	15,413	7,014	2,429	5,000	5,000	5,000
101-101-955.000	CONFERENCES	355	207	911	500	1,000	1,000
101-101-956.000	MEMBERSHIPS	8,448	4,748	5,756	10,000	8,000	8,000
	CITYWIDE MEMBERSHIPS - CHAMBERS, MML, SEMCOG, CRWC						
	Totals for dept 101 - CITY COUNCIL	208,285	55,471	34,132	53,908	52,308	52,308
Dept 172 - CITY MANAGER							
101-172-703.000	SALARIES	110,884	101,179	63,932	102,923	169,580	169,580
	INCLUDES ADDITION OF FT HR COORDINATOR						
101-172-704.000	WAGES - FULL TIME EMPLOYEES		22,610	27,508	44,586	45,700	45,700
101-172-710.000	VACATION		15,389	12,271	12,585	15,593	15,593
101-172-711.000	HOLIDAY	1,313	7,176	6,041	7,746	11,171	11,171
101-172-712.000	OVERTIME		147	1,880			
101-172-713.000	FICA	7,811	9,482	7,020	10,741	15,676	15,676
101-172-714.000	MEDICARE	1,827	2,218	1,642	2,512	3,666	3,666
101-172-716.000	WORKERS COMPENSATION INSURANCE EXI	548			780	1,138	1,138
101-172-717.000	CASH IN LIEU OF BENEFITS (INS OPT		4,500	3,600	5,400	10,800	10,800
101-172-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	2,667	7,559	2,118	7,739	6,304	6,304
101-172-725.100	DEFINED CONTRIBUTION PENSION (401k	3,705	12,295	8,976	15,827	21,824	21,824
101-172-742.000	OPERATING SUPPLIES	5,455	1,061	1,712	1,000	2,000	2,000
101-172-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	9,800	4,062	1,793	5,000	5,000	5,000
101-172-843.000	MEDICAL PROVIDER SERVICES	8,045	4,308	299	5,000	5,000	5,000
101-172-850.000	COMMUNICATIONS (PHONE AND CELL)	146	(41)				
101-172-851.000	MAIL OR POSTAGE	6	120		500	250	250
101-172-860.000	TRANSPORTATION	700		128	1,500	1,000	1,000
101-172-955.000	CONFERENCES		1,244		1,000	1,000	
101-172-956.000	MEMBERSHIPS	800	945	300	200	425	425
	INCREASE IN MEMBERSHIP COSTS TO MME						
101-172-957.000	PROFESSIONAL DEVELOPMENT		215		500	500	500
	Totals for dept 172 - CITY MANAGER	153,707	194,469	139,220	225,539	316,627	315,627
Dept 212 - FINANCE							
101-212-703.000	SALARIES	32,450	84,507	60,023	37,269	82,386	82,386
101-212-704.000	WAGES - FULL TIME EMPLOYEES	62,139	92,694	41,337	92,600	115,122	115,122
101-212-705.000	WAGES - PART TIME EMPLOYEES	2,840	18,500				
101-212-710.000	VACATION	3,768	13,695	2,678	16,123	16,817	16,817
101-212-711.000	HOLIDAY	3,210	5,563	1,946	7,903	11,392	11,392
101-212-712.000	OVERTIME	8,768	2,155	662	1,500	1,500	1,500

Calculations as of 02/28/2023

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APPROPRIATIONS							
Dept 212 - FINANCE							
101-212-713.000	FICA	6,502	14,173	6,596	9,926	14,515	14,515
101-212-714.000	MEDICARE	1,521	3,315	1,543	2,321	3,395	3,395
101-212-715.000	UNEMPLOYEMENT COMPENSATION	1,789	2,692	2,780	13,160	1,054	1,054
101-212-716.000	WORKERS COMPENSATION INSURANCE EXI	495			711	500	500
101-212-717.000	CASH IN LIEU OF BENEFITS (INS OPT		4,200	350	2,100	5,400	5,400
101-212-718.000	LONGEVITY PAY	500	500	500	2,000	3,000	3,000
101-212-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	33,461	42,603	30,344	56,116	56,736	56,736
101-212-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,346	2,541	938	5,000	3,750	3,750
101-212-725.100	DEFINED CONTRIBUTION PENSION (401)	2,200	7,856	4,802	3,400	7,200	7,200
101-212-725.200	DEFINED BENEFIT PENSION PLAN (MERS	177	1,409	103	10,088		
101-212-742.000	OPERATING SUPPLIES	4,793	8,313	2,539	11,500	10,000	10,000
101-212-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	118,271	89,376	19,739	80,000	100,000	100,000
101-212-850.000	COMMUNICATIONS (PHONE AND CELL)	254	(41)		300	300	300
101-212-851.000	MAIL OR POSTAGE	6,516	8,344	5,524	7,500	8,500	8,500
101-212-955.000	CONFERENCES			469	500	500	500
101-212-956.000	MEMBERSHIPS		150	120	500	500	500
101-212-957.000	PROFESSIONAL DEVELOPMENT	265	1,265		2,500	3,000	3,000
101-212-960.000	MISCELLANEOUS	34					
101-212-965.000	BANK SERVICE CHARGES	32,314	16,122	4,683	40,000	30,000	30,000
Totals for dept 212 - FINANCE		323,613	419,932	187,676	403,017	475,567	475,567
Dept 215 - CLERK							
101-215-703.000	SALARIES	123,826	69,490	46,677	76,632	78,548	78,548
101-215-704.000	WAGES - FULL TIME EMPLOYEES			84			
101-215-705.000	WAGES - PART TIME EMPLOYEES	19,916		2,703			
101-215-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE	28,833	24,883	27,846	35,000	38,000	38,000
101-215-710.000	VACATION	2,201	4,731	4,100	1,577	1,616	1,616
101-215-711.000	HOLIDAY	3,401	3,595	2,838	3,784	3,879	3,879
101-215-712.000	OVERTIME	2,664	1,320	1,986			
101-215-713.000	FICA	9,620	6,123	3,975	7,254	7,567	7,567
101-215-714.000	MEDICARE	2,250	1,432	930	1,696	1,770	1,770
101-215-716.000	WORKERS COMPENSATION INSURANCE EXI	174			526	549	549
101-215-717.000	CASH IN LIEU OF BENEFITS (INS OPT		2,450				
101-215-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	15,591	7,369	1,503	18,240	15,353	15,353
101-215-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	26	74	47			
101-215-725.100	DEFINED CONTRIBUTION PENSION (401)		5,742	4,289	6,600	6,723	6,723
101-215-725.200	DEFINED BENEFIT PENSION PLAN (MERS	7	9	5			
101-215-742.000	OPERATING SUPPLIES	5,507	14,475	11,514	17,500	10,000	10,000
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	2,310	3,117	5,208	4,200	6,600	6,600
MACOMB DAILY ADVERTISING							
MUNICODE MEMBERSHIP AND EXPENSES							
101-215-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	23,334	29,398	1,492	3,600	9,500	9,500
ELECTION EQUIPMENT MAINTENANCE							
ESS ELECTION EQUIPMENT PROGRAMMING							
					GL # FOOTNOTE TOTAL:	6,000	6,000
101-215-851.000	MAIL OR POSTAGE	1,749	5,002	1,683	4,000	5,100	5,100
101-215-955.000	CONFERENCES	31		652	3,000	3,000	3,000
101-215-956.000	MEMBERSHIPS		25		200	300	300
101-215-957.000	PROFESSIONAL DEVELOPMENT				500	500	500
101-215-972.000	CAPITAL OUTLAY					1,500	1,500
NEW COMPUTER FOR CITY CLERK							
Totals for dept 215 - CLERK		241,440	179,235	117,532	184,309	190,505	190,505
Dept 228 - INFORMATION TECHNOLOGY							

Calculations as of 02/28/2023

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APPROPRIATIONS							
Dept 228 - INFORMATION TECHNOLOGY							
101-228-703.000	SALARIES	25,125	3,123				
101-228-705.000	WAGES - PART TIME EMPLOYEES		16,300		37,700	36,400	36,400
101-228-712.000	OVERTIME	18,680	486				
101-228-713.000	FICA	2,845	1,258		2,337	2,257	2,257
101-228-714.000	MEDICARE	665	294		547	528	528
101-228-716.000	WORKERS COMPENSATION INSURANCE EXI	148			170	164	164
101-228-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	7,613	78				
101-228-725.100	DEFINED CONTRIBUTION PENSION (401K	1,345					
101-228-742.000	OPERATING SUPPLIES	456	210		500	500	500
101-228-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	146,901	174,043	96,238	210,500	150,000	150,000
101-228-850.000	COMMUNICATIONS (PHONE AND CELL)	21,384	9,879	5,325	20,000	20,000	20,000
101-228-852.000	MISC COMMUNICATIONS (INTERNET)	43,129	41,018	27,247	45,000	45,000	45,000
101-228-941.000	LEASED ASSETS	30,542	14,753	2,473	29,000	30,000	30,000
101-228-960.000	MISCELLANEOUS	45,945	57,719	3,987	40,000	40,000	40,000
Totals for dept 228 - INFORMATION TECHNOLOGY		344,778	319,161	135,270	385,754	324,849	324,849
Dept 257 - ASSESSING							
101-257-702.000	ELECTED/APPOINTED OFFICIALS PAY					1,400	1,400
101-257-703.000	SALARIES	1,020	1,125	270			
101-257-705.000	WAGES - PART TIME EMPLOYEES				1,400		
101-257-713.000	FICA	57	30	11	87	87	87
101-257-714.000	MEDICARE	13	7	3	21	21	21
101-257-742.000	OPERATING SUPPLIES	2,718	2,435	1,979	4,000	3,000	3,000
101-257-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	101,875	129,588	84,291	118,830	128,000	128,000
AAS CONTRACTUAL 2% INCREASE - FINAL YEAR OF CONTRACT						121,207	121,207
101-257-851.000	MAIL OR POSTAGE	2,411	726	4,996	2,700	2,800	2,800
101-257-900.000	PRINTING AND PUBLISHING	279	446	1,424	1,850	2,500	2,500
101-257-957.000	PROFESSIONAL DEVELOPMENT		226		150	150	150
Totals for dept 257 - ASSESSING		108,373	134,583	92,974	129,038	137,958	137,958
Dept 265 - BUILDINGS AND GROUNDS							
101-265-703.000	SALARIES					16,902	16,902
101-265-704.000	WAGES - FULL TIME EMPLOYEES					64,337	64,337
101-265-705.000	WAGES - PART TIME EMPLOYEES	26,245	26,364	15,584	24,128	25,038	25,038
101-265-713.000	FICA	1,617	1,713	966	1,496	6,589	6,589
101-265-714.000	MEDICARE	378	401	226	350	1,541	1,541
101-265-742.000	OPERATING SUPPLIES	29,413	28,105	12,958	38,500	30,000	30,000
101-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	511	250	401	750	160,000	160,000
REALLOCATE CONTRACTED SERVICES FROM REPAIRS AND MAINTENANCE							
101-265-801.200	PROFESSIONAL SERVICES - ENGINEERIN		5,187				
101-265-850.000	COMMUNICATIONS (PHONE AND CELL)	6,911	8,330	4,520	6,000	6,000	8,000
101-265-920.000	ELECTRIC	75,305	71,549	54,153	61,900	80,000	80,000
101-265-921.000	NATURAL GAS	28,406	40,149	29,108	32,000	37,000	37,000
101-265-922.000	WATER	13,281	10,273	8,630	16,900	16,000	16,000
101-265-930.000	REPAIRS AND MAINTENANCE	197,049	76,295	123,338	208,496	220,000	165,000
CITY HALL ENTRANCE BRICK PAVERS						30,000	30,000
WINDOW CLEANING						10,000	10,000
					GL # FOOTNOTE TOTAL:	40,000	40,000
101-265-972.000	CAPITAL OUTLAY					830,000	830,000
CITY HALL HVAC CARRYOVER FROM FY22/23						400,000	400,000
SENIOR ACTIVITY CENTER PARKING LOT						200,000	200,000
DPW PARKING LOT - SOUTH PORTION						225,000	225,000
ATV TRAILER						5,000	5,000
					GL # FOOTNOTE TOTAL:	830,000	830,000

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 265 - BUILDINGS AND GROUNDS							
Totals for dept 265 - BUILDINGS AND GROUNDS		379,116	268,616	249,884	390,520	1,493,407	1,440,407
Dept 266 - LEGAL							
101-266-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	411,165	149,610	143,332	165,000	140,000	140,000
Totals for dept 266 - LEGAL		411,165	149,610	143,332	165,000	140,000	140,000
Dept 270 - HUMAN RESOURCES							
101-270-801.000	PROFESSIONAL/CONTRACTUAL SERVICES		104,356	4,784	10,000		
Totals for dept 270 - HUMAN RESOURCES			104,356	4,784	10,000		
Dept 286 - DISTRICT COURT							
101-286-703.000	SALARIES	27,435	28,349	18,290	27,435	27,435	27,435
101-286-704.000	WAGES - FULL TIME EMPLOYEES	130,592	138,085	96,218	141,442	147,184	147,184
101-286-705.000	WAGES - PART TIME EMPLOYEES		5,500		25,500	17,732	17,732
101-286-710.000	VACATION	11,910	11,149	5,834	8,903	9,354	9,354
101-286-711.000	HOLIDAY	7,664	7,307	5,963	7,842	8,239	8,239
101-286-713.000	FICA	9,135	11,203	7,257	11,499	11,533	11,533
101-286-714.000	MEDICARE	2,136	2,620	1,697	2,689	2,697	2,697
101-286-716.000	WORKERS COMPENSATION INSURANCE EXI	49			835	837	837
101-286-718.000	LONGEVITY PAY	1,575	1,680	1,785	1,785	3,075	3,075
101-286-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	60,419	61,487	36,028	59,518	48,431	48,431
101-286-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250	1,298	817	2,500	1,250	1,250
101-286-725.200	DEFINED BENEFIT PENSION PLAN (MERS	3,325	3,324	1,642	7,439	7,825	7,825
101-286-742.000	OPERATING SUPPLIES	8,419	9,238	2,721	31,800	10,000	10,000
MSP GRANT MATCH							
101-286-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	31,708	47,055	31,659	57,800	71,800	71,800
MSP GRANT MATCH - LABOR ATTORNEY							
101-286-851.000	MAIL OR POSTAGE	3,085	5,452	2,905	4,500	4,500	4,500
101-286-860.000	TRANSPORTATION			441	500	1,000	1,000
INCREASED IN-PERSON TRAININGS/MEETINGS/CONFERENCES							
101-286-940.000	RENTALS	299,155	299,155	149,578	300,000	300,000	300,000
101-286-957.000	PROFESSIONAL DEVELOPMENT	1,640	1,250	2,034	2,500	3,500	3,500
Totals for dept 286 - DISTRICT COURT		599,497	634,152	364,869	694,487	676,392	676,392
Dept 301 - PUBLIC SAFETY							
101-301-703.000	SALARIES			43,733	87,698	97,331	101,803
101-301-704.000	WAGES - FULL TIME EMPLOYEES	2,282,152	2,365,602	1,428,186	2,288,070	2,290,784	2,396,022
REGULAR PAY							
ESTIMATED SHIFT/HAZARD/PAYOUT/COMP						500,000	500,000
					GL # FOOTNOTE TOTAL:	2,290,784	2,290,784
101-301-705.000	WAGES - PART TIME EMPLOYEES	54,087	50,013	33,714	86,379	89,086	89,086
101-301-710.000	VACATION	235,667	214,074	168,980	316,822	301,996	316,869
101-301-711.000	HOLIDAY	112,793	110,078	44,038	124,289	114,986	120,268
101-301-712.000	OVERTIME	300,994	346,659	254,112	310,000	350,000	350,000
101-301-713.000	FICA	187,820	214,418	121,743	175,303	179,461	187,705
101-301-714.000	MEDICARE	44,416	50,605	28,638	40,998	41,971	43,900
101-301-716.000	WORKERS COMPENSATION INSURANCE EXI	56,690			12,724	13,025	13,025
101-301-717.000	CASH IN LIEU OF BENEFITS (INS OPT	53,150	46,650	30,950	54,000	44,400	44,400
101-301-718.000	LONGEVITY PAY	42,254	36,725	15,025	31,920	30,360	30,360
101-301-720.000	EDUCATION ALLOWANCE	26,185	18,979	14,079	27,880	20,532	20,532
101-301-721.000	CLOTHING ALLOWANCE	38,892	37,925	(225)	44,550	37,800	37,800
101-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	395,741	405,041	225,334	407,871	292,594	292,594
101-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	15,947	18,155	13,261	42,500	37,500	37,500
101-301-725.100	DEFINED CONTRIBUTION PENSION (401K		3,389	10,073	11,224	8,615	8,615
101-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS	50,575	265,981	102,662	275,000	275,000	275,000

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET	
APPROPRIATIONS								
Dept 301 - PUBLIC SAFETY								
101-301-725.500	MERS DIVISION 20 POLC	1,152,276	1,158,972	769,592	1,159,000	1,154,388	1,154,388	
101-301-725.600	MERS DIVISION 21 POAM - VOLUNTARY	695,280	663,288	455,248	663,288	682,872	682,872	
101-301-742.000	OPERATING SUPPLIES	94,771	74,868	54,913	79,225	95,070	95,000	
101-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	36,289	43,868	30,514	73,243	60,000	60,000	
FLOCK CAMERA MONITORING						20,000	0	
101-301-843.000	MEDICAL PROVIDER SERVICES	4,678	564	2,396	5,800	8,000	8,000	
NEW HIRE EXPENSES								
101-301-850.000	COMMUNICATIONS (PHONE AND CELL)	8,879	11,757	9,932	12,000	12,000	12,000	
101-301-851.000	MAIL OR POSTAGE	796	2,379	28	1,500	1,500	1,500	
101-301-885.000	PROGRAMMING - COP PROGRAM			13,300				
101-301-886.000	PROGRAMMING - OWI ENFORCEMENT	328	32,791			2,000	2,000	
101-301-889.000	PROGRAMMING - PUBLIC SAFETY DONATI	1,619	7,277					
101-301-930.000	REPAIRS AND MAINTENANCE	290,034		9,857	250,000	280,000	280,000	
101-301-956.000	MEMBERSHIPS	929	1,307	658	1,500	1,500	1,500	
101-301-957.000	PROFESSIONAL DEVELOPMENT	22,055	21,567	12,802	25,000	40,000	40,000	
INCREASED AMOUNT FOR NEW HIRES								
101-301-957.100	PROFESSIONAL DEVELOPMENT - 302 FUN					4,000	4,000	
101-301-972.000	CAPITAL OUTLAY					152,000	152,000	
FLOCK CAMERAS						20,000	20,000	
2 PATROL CARS						120,000	120,000	
4 RADAR UNITS						12,000	12,000	
						GL # FOOTNOTE TOTAL:	152,000	152,000
Totals for dept 301 - PUBLIC SAFETY		6,205,297	6,202,932	3,893,543	6,607,784	6,718,771	6,858,739	
Dept 325 - COMMUNICATIONS/DISPATCH								
101-325-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	260,630	297,000	203,930	410,000	341,076	341,076	
Totals for dept 325 - COMMUNICATIONS/DISPATCH		260,630	297,000	203,930	410,000	341,076	341,076	
Dept 441 - DEPARTMENT OF PUBLIC WORKS								
101-441-703.000	SALARIES	80,127	170,230	102,865	166,604	16,902	16,902	
101-441-704.000	WAGES - FULL TIME EMPLOYEES	316,357	266,732	191,096	282,539	64,337	64,337	
INCLUDES ADDITIONAL CONTRACTUAL PAY								
101-441-705.000	WAGES - PART TIME EMPLOYEES	21,441	25,847	12,204	49,764	27,067	27,067	
101-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE	288	1,179	468				
101-441-710.000	VACATION	52,461	44,338	29,266	47,603	44,506	44,506	
101-441-711.000	HOLIDAY	21,113	26,414	18,301	23,375	9,332	9,332	
101-441-712.000	OVERTIME	8,620	12,271	9,128	11,000	10,000	10,000	
101-441-713.000	FICA	30,614	36,832	23,535	37,163	10,673	10,673	
101-441-714.000	MEDICARE	7,160	8,614	5,504	8,691	2,651	2,651	
101-441-716.000	WORKERS COMPENSATION INSURANCE EXI	3,417			2,697	775	775	
101-441-717.000	CASH IN LIEU OF BENEFITS (INS OPT	13,800	14,550	10,000	16,800	9,600	9,600	
101-441-718.000	LONGEVITY PAY	8,150	5,705	2,200	4,725	2,200	2,200	
101-441-721.000	CLOTHING ALLOWANCE	9,600	8,400	8,400	7,200	8,400	8,400	
101-441-722.000	UNIFORMS	267	1,157	280	500	500	500	
101-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	65,144	75,755	27,979	75,774	41,522	41,522	
101-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,059	4,502	3,158	7,500	3,250	3,250	
101-441-725.100	DEFINED CONTRIBUTION PENSION (401K	1,523	15,784	9,938	14,000	14,000	14,631	
101-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS	10,006	6,336	5,774	7,600	6,026	6,026	
101-441-725.700	MERS DIVISION 23 DPW	219,792	268,656	204,112	335,820	300,000	300,000	
101-441-742.000	OPERATING SUPPLIES	7,631	2,059	8,480	10,000	10,000	10,000	
101-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	11,550	3,074	7,431	15,000	295,000	295,000	
MASONIC DETENTION BASIN DESIGN - ARPA FUNDS								
101-441-801.200	PROFESSIONAL SERVICES - ENGINEERIN	35,479	27,053	18,671	30,000	250,000	250,000	
REALLOCATE TO PROFESSIONAL/CONTRACTUAL SERVICES								

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
101-441-843.000	MEDICAL PROVIDER SERVICES	1,729	285	757			500
101-441-850.000	COMMUNICATIONS (PHONE AND CELL)	4,177	7,129	4,646	6,000	6,000	7,500
101-441-851.000	MAIL OR POSTAGE	87	570		500	500	500
101-441-930.000	REPAIRS AND MAINTENANCE	31,225	4,583	2,226	19,209	51,000	51,000
101-441-930.100	REPAIRS - STORM DRAINS MAINTENANCE		1,165		870,000	95,000	95,000
CATCH BASIN REHABILITATIONS - HAVENER TECH REGULATORY COMPLIANCE - EGLE						75,000	75,000
						20,000	20,000
GL # FOOTNOTE TOTAL:						95,000	95,000
101-441-930.200	REPAIRS - STREETS MAINTENANCE	1,452,748	3,281				
101-441-955.000	CONFERENCES	924	6,604	2,991	7,000	7,000	7,000
101-441-956.000	MEMBERSHIPS	115	230	245	500	500	500
101-441-957.000	PROFESSIONAL DEVELOPMENT	2,730	9,506	3,793	10,000	10,000	10,000
101-441-972.000	CAPITAL OUTLAY	969	15			1,400,000	1,400,000
MASONIC DETENTION BASIN - ARPA FUNDED PROJECT							
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		2,424,303	1,058,856	713,448	2,067,564	2,446,741	2,449,372
Dept 448 - STREET LIGHTING							
101-448-920.000	ELECTRIC	1,946	1,861	1,289	2,000	2,000	2,000
101-448-920.500	ELECTRIC (STREET LIGHTING)	221,596	241,615	160,116	220,000	220,000	230,000
Totals for dept 448 - STREET LIGHTING		223,542	243,476	161,405	222,000	222,000	232,000
Dept 672 - SENIOR ACTIVITY CENTER							
101-672-703.000	SALARIES	4,501					
101-672-704.000	WAGES - FULL TIME EMPLOYEES	107				23,800	23,800
101-672-705.000	WAGES - PART TIME EMPLOYEES	5,348	19,959	17,799	62,733	45,985	45,985
101-672-710.000	VACATION		312	486		1,000	1,000
101-672-711.000	HOLIDAY	14	452	465		1,200	1,200
101-672-713.000	FICA	770	1,300	1,163	3,889	4,463	4,463
101-672-714.000	MEDICARE	180	304	272	910	1,043	1,043
101-672-716.000	WORKERS COMPENSATION INSURANCE EXI	659			282	324	324
101-672-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	122				5,000	5,000
101-672-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2					
101-672-725.100	DEFINED CONTRIBUTION PENSION (401K	1,973				2,530	2,530
101-672-725.200	DEFINED BENEFIT PENSION PLAN (MERS	5					
101-672-742.000	OPERATING SUPPLIES	1,962	2,664	3,003	4,500	5,000	5,000
101-672-801.000	PROFESSIONAL/CONTRACTUAL SERVICES		3,394	10,602	6,067	15,000	15,000
101-672-850.000	COMMUNICATIONS (PHONE AND CELL)		80		979	500	500
101-672-851.000	MAIL OR POSTAGE		27		300	200	200
101-672-881.000	PROGRAMMING	(58)	50	371	9,500	10,000	10,000
101-672-930.000	REPAIRS AND MAINTENANCE	19,763		50		2,300	2,300
Totals for dept 672 - SENIOR ACTIVITY CENTER		35,348	28,542	34,211	89,160	118,345	118,345
Dept 701 - PLANNING							
101-701-702.000	ELECTED/APPOINTED OFFICIALS PAY					1,700	1,700
101-701-703.000	SALARIES	1,700	548	260	1,700		
101-701-713.000	FICA	105	31	16	105	105	105
101-701-714.000	MEDICARE	25	7	4	25	25	25
101-701-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	149,861	78,563	24,481	84,000	75,000	75,000
101-701-801.200	PROFESSIONAL SERVICES - ENGINEERIN	5,500					
101-701-900.000	PRINTING AND PUBLISHING	305	1,131	521	1,000	1,500	2,000
Totals for dept 701 - PLANNING		157,496	80,280	25,282	86,830	78,330	78,830
Dept 702 - ZONING							
101-702-702.000	ELECTED/APPOINTED OFFICIALS PAY					1,500	1,500

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 702 - ZONING							
101-702-703.000	SALARIES	975	625	125			
101-702-705.000	WAGES - PART TIME EMPLOYEES				1,500		
101-702-713.000	FICA	60	36	8		75	75
101-702-714.000	MEDICARE	14	8	2		15	15
101-702-900.000	PRINTING AND PUBLISHING	572	149	535	1,000	1,000	2,000
REALLOCATE NOTICES FROM BUILDING DEPARTMENT							
Totals for dept 702 - ZONING		1,621	818	670	2,500	2,590	3,590
Dept 703 - BUILDING DEPARTMENT							
101-703-703.000	SALARIES	12,789					
101-703-704.000	WAGES - FULL TIME EMPLOYEES	40,812	40,827	27,045	83,840	85,617	85,617
101-703-705.000	WAGES - PART TIME EMPLOYEES	65,402	68,205	48,183	29,406	30,914	30,914
101-703-708.000	INDEPENDENT CONTRACTOR	31,090	12,628	417	22,000		
101-703-710.000	VACATION	2,566	5,451	3,411	8,922	9,119	9,119
101-703-711.000	HOLIDAY	2,290	2,308	3,102	5,043	5,154	5,154
101-703-712.000	OVERTIME	5,002	2,514	155	5,000		
101-703-713.000	FICA	7,302	7,635	4,985	8,179	8,463	8,463
101-703-714.000	MEDICARE	1,708	1,786	1,166	1,913	1,979	1,979
101-703-716.000	WORKERS COMPENSATION INSURANCE EXI	1,527			594	614	614
101-703-717.000	CASH IN LIEU OF BENEFITS (INS OPT				4,200	4,200	4,200
101-703-718.000	LONGEVITY PAY				500	1,500	1,500
101-703-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	18,374	18,744	12,638	26,161	21,839	21,839
101-703-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,246	1,286	798	1,250	1,250	1,250
101-703-725.100	DEFINED CONTRIBUTION PENSION (401			589			
101-703-742.000	OPERATING SUPPLIES	1,690	2,450	2,832	3,000	3,000	3,000
101-703-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	95,240	160,329	108,554	100,000	122,000	130,000
NO LONGER UTILIZING INDEPENDENT CONTRACTORS							
101-703-801.200	PROFESSIONAL SERVICES - ENGINEERIN	5,264	7,320	1,234	10,000		
REALLOCATE TO PROFESSIONAL/CONTRACTUAL SERVICES							
101-703-850.000	COMMUNICATIONS (PHONE AND CELL)	318	894	656	1,000	1,000	1,000
101-703-851.000	MAIL OR POSTAGE	720	2,273		1,500	1,000	1,000
101-703-930.000	REPAIRS AND MAINTENANCE	47,258			10,255	6,500	6,500
101-703-955.000	CONFERENCES		585	175	2,100	1,500	1,500
101-703-956.000	MEMBERSHIPS			60	500	250	250
101-703-957.000	PROFESSIONAL DEVELOPMENT		335	110	1,500	750	750
Totals for dept 703 - BUILDING DEPARTMENT		340,598	335,570	216,110	326,863	306,649	314,649
Dept 751 - RECREATION							
101-751-702.000	ELECTED/APPOINTED OFFICIALS PAY	870	120	525	1,250	1,250	1,250
101-751-703.000	SALARIES	18,588			37,269		
101-751-704.000	WAGES - FULL TIME EMPLOYEES			601	16,445	23,800	23,800
101-751-705.000	WAGES - PART TIME EMPLOYEES				30,160		
101-751-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE				10,000	10,000	10,000
101-751-710.000	VACATION	4,535			5,552	1,000	1,000
101-751-711.000	HOLIDAY	565			3,017	1,200	1,200
101-751-712.000	OVERTIME	84					
101-751-713.000	FICA	1,841	7	61	8,352	1,612	1,612
101-751-714.000	MEDICARE	430	2	14	1,954	377	377
101-751-716.000	WORKERS COMPENSATION INSURANCE EXI	2,362			226	117	117
101-751-717.000	CASH IN LIEU OF BENEFITS (INS OPT	2,250			2,100		
101-751-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	191	979		9,212	5,000	5,000
101-751-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2		10			
101-751-725.100	DEFINED CONTRIBUTION PENSION (401	1,973			3,400	2,080	2,080
101-751-742.000	OPERATING SUPPLIES	1,127	1,771	759	3,500	2,000	2,000

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 751 - RECREATION							
101-751-801.000	PROFESSIONAL/CONTRACTUAL SERVICES		9,750	19,525	21,025	25,000	25,000
	ADVANCING MACOMB AGREEMENT					11,273	11,273
101-751-850.000	COMMUNICATIONS (PHONE AND CELL)				1,545		
101-751-851.000	MAIL OR POSTAGE	144	103		309	500	500
101-751-880.000	COMMUNITY PROMOTION		12,000	10,000	12,000	12,000	12,000
CITY PICNIC FIREWORKS							
101-751-881.000	PROGRAMMING - RECREATION REVOLVIN	8,482	2,300	1,260	12,000	20,000	20,000
101-751-882.000	PROGRAMMING - FARMERS MARKET	334	(1,234)	68	1,750		
REALLOCATE TO PROGRAMMING - RECREATION							
101-751-900.000	PRINTING AND PUBLISHING			639	639	1,000	1,000
101-751-930.000	REPAIRS AND MAINTENANCE	16					
101-751-955.000	CONFERENCES					1,000	1,000
101-751-956.000	MEMBERSHIPS		750		1,000	1,000	1,000
Totals for dept 751 - RECREATION		43,794	26,548	33,462	182,705	108,936	108,936
Dept 770 - PARK MAINTENANCE							
101-770-705.000	WAGES - PART TIME EMPLOYEES	38,706	18,430		72,384	64,805	64,805
101-770-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE	65,226	51,519	11,901	65,226	73,643	
101-770-712.000	OVERTIME	351	757	162	500		
101-770-713.000	FICA	6,466	4,662	738	8,532		
101-770-714.000	MEDICARE	1,512	1,090	173	1,995		
101-770-742.000	OPERATING SUPPLIES	24,270	17,539	14,592	20,000	20,000	20,000
101-770-801.000	PROFESSIONAL/CONTRACTUAL SERVICES		390				
101-770-922.000	WATER	72	554	465	430	600	600
101-770-930.000	REPAIRS AND MAINTENANCE	549,533	106,691	64,946	340,699	110,000	100,000
CEMETERY FENCE REPAIRS							
101-770-972.000	CAPITAL OUTLAY					277,000	277,000
SOMERSET PARK PLAYGROUND EQUIPMENT							
REINDEL PARK PLAYGROUND EQUIPMENT							
BLANKE PARK ADULT EXERCISE EQUIPMENT/SWINGS							
					GL # FOOTNOTE TOTAL:	277,000	277,000
Totals for dept 770 - PARK MAINTENANCE		686,136	201,632	92,977	509,766	546,048	462,405
Dept 803 - HISTORICAL COMMISSION							
101-803-702.000	ELECTED/APPOINTED OFFICIALS PAY				1,260		
101-803-712.000	OVERTIME	72	384				
101-803-713.000	FICA	4	24		100		
101-803-714.000	MEDICARE	1	6		25		
101-803-742.000	OPERATING SUPPLIES		552	642	500	500	500
101-803-930.000	REPAIRS AND MAINTENANCE	1,629	9,186	919	2,500		
REALLOCATE TO BUILDINGS AND GROUNDS							
Totals for dept 803 - HISTORICAL COMMISSION		1,706	10,152	1,561	4,385	500	500
Dept 951 - INSURANCE							
101-951-801.100	PROPERTY/VEHICLE LIABILITY INSURAN	347,765	562,533	576,677	576,677	634,345	634,345
ESTIMATED UP TO 10% INCREASE							
Totals for dept 951 - INSURANCE		347,765	562,533	576,677	576,677	634,345	634,345
Dept 961 - RETIREE							
101-961-717.000	CASH IN LIEU OF BENEFITS (INS OPT	22,400	27,650	19,600	29,400	27,720	27,720
101-961-724.300	RETIREE HEALTH CARE - OPEB	1,273,108	1,438,981	714,860	2,925,998	1,300,000	1,300,000
101-961-725.300	MERS DIVISION 10 SUPERVISOR	492,168	778,140	474,224	635,433	711,336	711,336
101-961-725.400	MERS DIVISION 11 CLERICAL	53,988	49,068	29,432	51,528	44,148	44,148
101-961-840.000	INSURANCE PREMIUM (LIFE)	2,182	1,861	1,267	2,136	1,896	1,896

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 961 - RETIREE							
Totals for dept 961 - RETIREE		1,843,846	2,295,700	1,239,383	3,644,495	2,085,100	2,085,100
Dept 966 - TRANSFERS OUT							
101-966-995.000 TRANSFERS OUT TO CAPITAL PROJECTS			2,983,500		216,500		
Totals for dept 966 - TRANSFERS OUT			2,983,500		216,500		
TOTAL APPROPRIATIONS		15,342,056	16,787,124	8,662,332	17,588,801	17,417,044	17,441,500
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,473,854	(217,310)	4,640,699	(1,828,290)	(1,151,185)	(1,190,641)
BEGINNING FUND BALANCE		9,598,292	11,184,312	10,967,000	10,967,000	15,607,699	15,607,699
FUND BALANCE ADJUSTMENTS		112,170					
ENDING FUND BALANCE		11,184,316	10,967,002	15,607,699	9,138,710	14,456,514	14,417,058

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET	
ESTIMATED REVENUES								
Dept 000								
202-000-543.000	STATE GRANTS	8,855	9,245		8,000	8,000	8,000	
202-000-546.000	STATE GRANTS - HIGHWAY AND STREET	976,610	711,163	1,061,066	1,039,123	1,100,000	1,100,000	
202-000-665.000	INTEREST INCOME	334						
Totals for dept 000 -		<u>985,799</u>	<u>720,408</u>	<u>1,061,066</u>	<u>1,047,123</u>	<u>1,108,000</u>	<u>1,108,000</u>	
TOTAL ESTIMATED REVENUES		985,799	720,408	1,061,066	1,047,123	1,108,000	1,108,000	
APPROPRIATIONS								
Dept 441 - DEPARTMENT OF PUBLIC WORKS								
202-441-703.000	SALARIES					8,451	8,451	
202-441-704.000	WAGES - FULL TIME EMPLOYEES	67,548	38,209	33,887	45,553	32,169	32,169	
202-441-705.000	WAGES - PART TIME EMPLOYEES					3,683	3,683	
202-441-710.000	VACATION	10,096	17,881	1,304	4,677	4,451	4,451	
202-441-711.000	HOLIDAY	3,345	2,340	2,404	2,644	2,333	2,333	
202-441-712.000	OVERTIME	17,108	5,579	5,623	10,000	10,000	10,000	
202-441-713.000	FICA	6,165	3,993	2,587	3,353	3,787	3,787	
202-441-714.000	MEDICARE	1,442	934	605	784	886	886	
202-441-716.000	WORKERS COMPENSATION INSURANCE EXI	4,502			243	275	275	
202-441-721.000	CLOTHING ALLOWANCE				1,200	1,200	1,200	
202-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	28,722	2,956	1,928	7,739	6,920	6,920	
202-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	109	882	687	1,250	813	813	
202-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS	334	1,146	1,425		1,004	1,004	
202-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	28,174			105,492	50,000	50,000	
202-441-801.200	PROFESSIONAL SERVICES - ENGINEERIN	9,968	57,375	39,178	508,100			
REALLOCATE TO PROFESSIONAL/CONTRACTUAL SERVICES								
202-441-930.000	REPAIRS AND MAINTENANCE	82,713	2,325	2,257	84,935	88,000	88,000	
202-441-930.200	REPAIRS - STREETS MAINTENANCE	14,356	366,949	200,567	398,787	250,000	250,000	
202-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTEN	24,065	9,787	23,769	25,000	25,000	25,000	
202-441-930.400	REPAIRS - WINTER STREET MAINTENANC	10,936	19,011	10,873	11,000	12,000	12,000	
202-441-972.000	CAPITAL OUTLAY					1,155,000	1,155,000	
2 SALTERS FOR DUMP TRUCKS								
STREET PRESERVATION - COLLEGE/KELLY/GARFIELD/MASONIC/KELLY INTERSECTION								
						GL # FOOTNOTE TOTAL:	1,155,000	1,155,000
TRANSFER 25% REVENUE TO LOCAL STREETS (MAX ALLOWED IS 50%)						259,780	275,000	275,000
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		<u>309,583</u>	<u>529,367</u>	<u>327,094</u>	<u>1,470,537</u>	<u>1,930,972</u>	<u>1,930,972</u>	
TOTAL APPROPRIATIONS		309,583	529,367	327,094	1,470,537	1,930,972	1,930,972	
NET OF REVENUES/APPROPRIATIONS - FUND 202		676,216	191,041	733,972	(423,414)	(822,972)	(822,972)	
BEGINNING FUND BALANCE		1,227,761	1,903,977	2,095,018	2,095,018	2,828,990	2,828,990	
ENDING FUND BALANCE		1,903,977	2,095,018	2,828,990	1,671,604	2,006,018	2,006,018	

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
203-000-543.000	STATE GRANTS	37,897	39,415		35,000	35,000	35,000
203-000-546.000	STATE GRANTS - HIGHWAY AND STREET	421,295	306,169	456,610	445,338	474,000	474,000
203-000-665.000	INTEREST INCOME	211					
203-000-699.000	INTERFUND TRANSFERS IN				259,780	275,000	275,000
Totals for dept 000 -		459,403	345,584	456,610	740,118	784,000	784,000
TOTAL ESTIMATED REVENUES		459,403	345,584	456,610	740,118	784,000	784,000
APPROPRIATIONS							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
203-441-703.000	SALARIES					25,352	25,352
203-441-704.000	WAGES - FULL TIME EMPLOYEES	46,524	45,580	20,745	47,624	96,506	96,506
203-441-705.000	WAGES - PART TIME EMPLOYEES					3,683	3,683
203-441-710.000	VACATION	5,984	9,724	5,848	6,835	13,352	13,352
203-441-711.000	HOLIDAY	2,874	2,889	2,470	2,866	6,999	6,999
203-441-712.000	OVERTIME	9,853	12,566	5,962	11,000	10,000	10,000
203-441-713.000	FICA	4,243	4,737	2,390	3,771	9,665	9,665
203-441-714.000	MEDICARE	992	1,108	559	882	2,267	2,267
203-441-716.000	WORKERS COMPENSATION INSURANCE EXI	4,502			274	702	702
203-441-718.000	LONGEVITY PAY	2,200	2,300	2,400	2,400	2,400	2,400
203-441-721.000	CLOTHING ALLOWANCE	1,200	1,200	1,200	1,200	1,200	1,200
203-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	18,203	19,846	8,834	23,453	20,761	20,761
203-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	40	76	46	1,250	2,438	2,438
203-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS	114	127	124	2,300	3,014	3,014
203-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	17,246			17,246		
203-441-801.200	PROFESSIONAL SERVICES - ENGINEERIN		299,005	7,985	38,150		
REALLOCATE TO PROFESSIONAL/CONTRACTUAL SERVICES							
203-441-930.000	REPAIRS AND MAINTENANCE	46,780		4,268	46,780	53,000	53,000
203-441-930.200	REPAIRS - STREETS MAINTENANCE	36,665	128,925	615	161,800	200,000	200,000
203-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTEN	7,228	1,309		5,150	5,000	5,000
203-441-930.400	REPAIRS - WINTER STREET MAINTENANC	42,756	28,430	23,899	44,000	44,000	44,000
203-441-972.000	CAPITAL OUTLAY					10,000	10,000
SALTER FOR DUMP TRUCK						10,000	10,000
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		247,404	557,822	87,345	416,981	510,339	510,339
TOTAL APPROPRIATIONS		247,404	557,822	87,345	416,981	510,339	510,339
NET OF REVENUES/APPROPRIATIONS - FUND 203		211,999	(212,238)	369,265	323,137	273,661	273,661
BEGINNING FUND BALANCE		802,779	1,014,778	802,540	802,540	1,171,805	1,171,805
ENDING FUND BALANCE		1,014,778	802,540	1,171,805	1,125,677	1,445,466	1,445,466

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	423,922	437,041	438,565	457,468	490,804	490,804
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	29,485	29,641	28,173	29,581	25,858	25,858
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPEI	335	1,953	740	1,000	1,000	1,000
210-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	922			1,000	1,000	1,000
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	6,779	3,943	3,345	6,500	4,000	4,000
210-000-445.000	TAXES - PENALTIES AND INTEREST ON	503	413	388	400	400	400
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	43,472	44,620	48,006	43,500	43,000	43,000
210-000-638.000	AMBULANCE TRANSPORT FEES	339,704	352,164	266,766	335,000	335,000	335,000
210-000-665.000	INTEREST INCOME	340					
Totals for dept 000 -		845,462	869,775	785,983	874,449	901,062	901,062
TOTAL ESTIMATED REVENUES		845,462	869,775	785,983	874,449	901,062	901,062
APPROPRIATIONS							
Dept 301 - PUBLIC SAFETY							
210-301-704.000	WAGES - FULL TIME EMPLOYEES	315,965	335,382	157,435	266,860	299,748	313,518
210-301-705.000	WAGES - PART TIME EMPLOYEES		1,310	1,262			
210-301-710.000	VACATION	19,085	18,842	24,978	24,978	18,578	19,431
210-301-711.000	HOLIDAY	13,542	14,192	5,216	9,979	11,471	12,000
210-301-712.000	OVERTIME	33,716	14,165	11,408	20,000	15,000	15,000
210-301-713.000	FICA	23,986	26,862	12,233	19,401	21,377	22,360
210-301-714.000	MEDICARE	5,602	6,282	2,861	4,537	5,000	5,000
210-301-716.000	WORKERS COMPENSATION INSURANCE EXI	5,756			1,408	1,552	1,552
210-301-718.000	LONGEVITY PAY	1,575	3,255	1,785	1,785	1,050	1,050
210-301-719.000	FOOD ALLOWANCE	4,750	5,000	4,500	5,000	6,750	6,750
210-301-720.000	EDUCATION ALLOWANCE		935	654	4,000	1,000	1,000
210-301-721.000	CLOTHING ALLOWANCE	7,763	12,150	(1,800)	6,750	8,100	8,100
210-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	46,711	43,817	25,189	38,930	31,689	31,689
210-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,064	5,212	2,894	5,100	7,500	7,500
210-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS	12,124	12,473	5,276	15,000	17,368	17,368
210-301-742.000	OPERATING SUPPLIES	58,170	28,151	22,553	32,314	38,000	38,000
210-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	77,661	21,109	15,777	146,477	167,000	167,000
ADMINISTRATIVE SERVICE CHARGE TO GENERAL FUND						147,701	147,701
210-301-850.000	COMMUNICATIONS (PHONE AND CELL)	454	1,606	830	2,000	2,000	2,000
210-301-930.000	REPAIRS AND MAINTENANCE	69,261			70,000	70,000	70,000
210-301-957.000	PROFESSIONAL DEVELOPMENT		14,456	2,703	10,000	10,000	10,000
Totals for dept 301 - PUBLIC SAFETY		701,185	565,199	295,754	684,519	733,183	749,318
TOTAL APPROPRIATIONS		701,185	565,199	295,754	684,519	733,183	749,318
NET OF REVENUES/APPROPRIATIONS - FUND 210							
		144,277	304,576	490,229	189,930	167,879	151,744
BEGINNING FUND BALANCE		1,212,906	1,357,184	1,661,761	1,661,761	2,151,990	2,151,990
ENDING FUND BALANCE		1,357,183	1,661,760	2,151,990	1,851,691	2,319,869	2,303,734

BUDGET REPORT FOR CITY OF FRASER
 Fund: 211 DISTRICT COURT OPERATIONS FUND

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
211-000-490.000	NON BUSINESS LICENSE AND PERMITS	94,971					
211-000-665.000	INTEREST INCOME	320	11	472			
Totals for dept 000 -		95,291	11	472			
TOTAL ESTIMATED REVENUES		95,291	11	472			
NET OF REVENUES/APPROPRIATIONS - FUND 211		95,291	11	472			
BEGINNING FUND BALANCE		5,743	1,078,855	1,078,867	1,078,867	1,079,339	1,079,339
FUND BALANCE ADJUSTMENTS		977,820					
ENDING FUND BALANCE		1,078,854	1,078,866	1,079,339	1,078,867	1,079,339	1,079,339

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	613,188	638,296	651,879	679,947	729,510	729,510
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	42,649	43,290	41,877	43,968	38,435	38,435
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPEI	431	2,777	1,070	500	1,000	1,000
226-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,334			1,300	1,300	1,300
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	9,806	5,758	4,973	5,500	5,000	5,000
226-000-445.000	TAXES - PENALTIES AND INTEREST ON	728	603	577	600	600	600
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	161,634	173,794	64,929	100,000	100,000	100,000
226-000-607.000	FEES	107,945	108,118	72,087	108,000	108,000	108,000
226-000-665.000	INTEREST INCOME	146		63			
Totals for dept 000 -		937,861	972,636	837,455	939,815	983,845	983,845
TOTAL ESTIMATED REVENUES		937,861	972,636	837,455	939,815	983,845	983,845
APPROPRIATIONS							
Dept 528 - RUBBISH COLLECTION/DISPOSAL							
226-528-801.000	PROFESSIONAL/CONTRACTUAL SERVICES				78,197	75,321	75,321
ADMINISTRATIVE SERVICE CHARGE TO GENERAL FUND							
226-528-801.400	WASTE AND RUBBISH DISPOSAL	618,554	644,073	501,325	650,000	600,000	600,000
226-528-801.500	RECYCLING	90,041	98,281	75,474	100,000	100,000	100,000
226-528-801.600	COMPOSTING	148,575	97,731	74,160	100,000	100,000	100,000
226-528-940.000	RENTALS	92					
226-528-969.000	BAD DEBT EXPENSE	23		2	100		
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		857,285	840,085	650,961	928,297	875,321	875,321
TOTAL APPROPRIATIONS		857,285	840,085	650,961	928,297	875,321	875,321
NET OF REVENUES/APPROPRIATIONS - FUND 226		80,576	132,551	186,494	11,518	108,524	108,524
BEGINNING FUND BALANCE		251,439	332,014	464,566	464,566	651,060	651,060
ENDING FUND BALANCE		332,015	464,565	651,060	476,084	759,584	759,584

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
265-000-657.000	ORDINANCE FINES AND COSTS	72,472	6,158	1,085	5,000	500	500
265-000-665.000	INTEREST INCOME	145		442		100	100
Totals for dept 000 -		<u>72,617</u>	<u>6,158</u>	<u>1,527</u>	<u>5,000</u>	<u>600</u>	<u>600</u>
TOTAL ESTIMATED REVENUES		<u>72,617</u>	<u>6,158</u>	<u>1,527</u>	<u>5,000</u>	<u>600</u>	<u>600</u>
APPROPRIATIONS							
Dept 311 - DRUG FORFEITURE							
265-311-742.000	OPERATING SUPPLIES	10,363	21,807	51,273	132,659	25,000	25,000
TASERS						15,000	15,000
265-311-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	40,476			20,000	20,000	20,000
PAYMENT TO MOTOROLA FOR WATCHGUARD CAMERAS YEAR 2/5						15,548	15,548
265-311-995.000	OPERATING TRANS OUT				110,000	120,000	120,000
TRANSEFER FOR VEHICLE PURCHASE							
Totals for dept 311 - DRUG FORFEITURE		<u>50,839</u>	<u>21,807</u>	<u>51,273</u>	<u>262,659</u>	<u>165,000</u>	<u>165,000</u>
TOTAL APPROPRIATIONS		<u>50,839</u>	<u>21,807</u>	<u>51,273</u>	<u>262,659</u>	<u>165,000</u>	<u>165,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 265		<u>21,778</u>	<u>(15,649)</u>	<u>(49,746)</u>	<u>(257,659)</u>	<u>(164,400)</u>	<u>(164,400)</u>
BEGINNING FUND BALANCE		564,161	585,939	570,290	570,290	520,544	520,544
ENDING FUND BALANCE		585,939	570,290	520,544	312,631	356,144	356,144

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
266-000-657.000	ORDINANCE FINES AND COSTS	79,795					
266-000-665.000	INTEREST INCOME	322	1,103	14,790			
Totals for dept 000 -		80,117	1,103	14,790			
TOTAL ESTIMATED REVENUES		80,117	1,103	14,790			
APPROPRIATIONS							
Dept 301 - PUBLIC SAFETY							
266-301-742.000	OPERATING SUPPLIES	41,053					
266-301-995.000	INTERFUND TRANSFER OUT				658,595		
Totals for dept 301 - PUBLIC SAFETY		41,053			658,595		
TOTAL APPROPRIATIONS		41,053			658,595		
NET OF REVENUES/APPROPRIATIONS - FUND 266		39,064	1,103	14,790	(658,595)		
BEGINNING FUND BALANCE		935,121	971,685	972,788	972,788	987,578	987,578
FUND BALANCE ADJUSTMENTS		(2,500)					
ENDING FUND BALANCE		971,685	972,788	987,578	314,193	987,578	987,578

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
301-000-412.000	TAXES - DELINQUENT PERSONAL PROPEI	128	358	92			
301-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	29,530					
301-000-665.000	INTEREST INCOME	49					
Totals for dept 000 -		<u>29,707</u>	<u>358</u>	<u>92</u>			
TOTAL ESTIMATED REVENUES		<u>29,707</u>	<u>358</u>	<u>92</u>			
APPROPRIATIONS							
Dept 905 - DEBT							
301-905-995.000	TRANSFER TO ESCROW	211,792					
Totals for dept 905 - DEBT		<u>211,792</u>					
TOTAL APPROPRIATIONS		<u>211,792</u>					
NET OF REVENUES/APPROPRIATIONS - FUND 301		<u>(182,085)</u>	<u>358</u>	<u>92</u>			
BEGINNING FUND BALANCE		182,084		358	358	450	450
ENDING FUND BALANCE		(1)	358	450	358	450	450

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
305-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	306,582					
305-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	21,325					
305-000-412.000	TAXES - DELINQUENT PERSONAL PROPEFI	556	2,450	192			
305-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	667					
305-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	4,903					
305-000-445.000	TAXES - PENALTIES AND INTEREST ON	364					
305-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	212,626	88,767				
305-000-665.000	INTEREST INCOME	90					
Totals for dept 000 -		547,113	91,217	192			
TOTAL ESTIMATED REVENUES		547,113	91,217	192			
APPROPRIATIONS							
Dept 905 - DEBT							
305-905-991.000	PRINCIPAL	875,000					
305-905-993.000	INTEREST EXPENSE	10,938					
305-905-994.000	INTEREST 1989	500					
Totals for dept 905 - DEBT		886,438					
TOTAL APPROPRIATIONS		886,438					
NET OF REVENUES/APPROPRIATIONS - FUND 305		(339,325)	91,217	192			
BEGINNING FUND BALANCE		601,023	261,698	352,915	352,915	353,107	353,107
ENDING FUND BALANCE		261,698	352,915	353,107	352,915	353,107	353,107

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
401-000-699.000	INTERFUND TRANSFERS IN		2,983,500		985,095		
Totals for dept 000 -			2,983,500		985,095		
TOTAL ESTIMATED REVENUES			2,983,500		985,095		
APPROPRIATIONS							
Dept 228 - INFORMATION TECHNOLOGY							
401-228-972.000	CAPITAL OUTLAY		54,690		7,680		
Totals for dept 228 - INFORMATION TECHNOLOGY			54,690		7,680		
Dept 265 - BUILDINGS AND GROUNDS							
401-265-972.000	CAPITAL OUTLAY		34,080	65,176	770,000		
Totals for dept 265 - BUILDINGS AND GROUNDS			34,080	65,176	770,000		
Dept 301 - PUBLIC SAFETY							
401-301-972.000	CAPITAL OUTLAY		62,818	708,833	772,895		
Totals for dept 301 - PUBLIC SAFETY			62,818	708,833	772,895		
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
401-441-972.000	CAPITAL OUTLAY		231,908	1,012	1,625,000		
401-441-995.000	OPERATING TRANS OUT	1,594					
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		1,594	231,908	1,012	1,625,000		
Dept 672 - SENIOR ACTIVITY CENTER							
401-672-972.000	CAPITAL OUTLAY			29,350	46,000		
Totals for dept 672 - SENIOR ACTIVITY CENTER				29,350	46,000		
Dept 751 - RECREATION							
401-751-972.000	CAPITAL OUTLAY				27,500		
Totals for dept 751 - RECREATION					27,500		
Dept 770 - PARK MAINTENANCE							
401-770-972.000	CAPITAL OUTLAY		236,842	127,543	208,100		
Totals for dept 770 - PARK MAINTENANCE			236,842	127,543	208,100		
TOTAL APPROPRIATIONS		1,594	620,338	931,914	3,457,175		
NET OF REVENUES/APPROPRIATIONS - FUND 401		(1,594)	2,363,162	(931,914)	(2,472,080)		
BEGINNING FUND BALANCE		1,594		2,363,162	2,363,162	1,431,248	1,431,248
ENDING FUND BALANCE			2,363,162	1,431,248	(108,918)	1,431,248	1,431,248

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
536-000-657.000	ORDINANCE FINES AND COSTS	290	440	231	396	400	400
536-000-665.000	INTEREST INCOME	113			500		
536-000-667.000	RENT	549,466	542,297	359,519	548,000	548,000	548,000
536-000-676.000	REIMBURSEMENTS	17					
Totals for dept 000 -		549,886	542,737	359,750	548,896	548,400	548,400
TOTAL ESTIMATED REVENUES		549,886	542,737	359,750	548,896	548,400	548,400
APPROPRIATIONS							
Dept 265 - BUILDINGS AND GROUNDS							
536-265-703.000	SALARIES					33,803	33,803
536-265-704.000	WAGES - FULL TIME EMPLOYEES	3,784	17,227	23,489		128,675	128,675
536-265-705.000	WAGES - PART TIME EMPLOYEES	48,064	45,304	28,269	46,748	25,038	25,038
536-265-712.000	OVERTIME	6,599	3,305	5,516			
536-265-713.000	FICA	3,565	4,141	3,475	2,898	11,626	11,626
536-265-714.000	MEDICARE	834	968	813	678	2,719	2,719
536-265-716.000	WORKERS COMPENSATION INSURANCE EXI				210	844	844
536-265-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	1,169	2,802	5,396		27,682	27,682
536-265-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	73	284	129		3,250	3,250
536-265-725.200	DEFINED BENEFIT PENSION PLAN (MERS	182	509	416		4,017	4,017
536-265-742.000	OPERATING SUPPLIES	14,600	14,853	6,386	15,000	15,000	15,000
536-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES					25,000	25,000
REALLOCATE ENGINEERING COSTS FROM REPAIRS AND MAINTENANCE							
536-265-801.100	PROPERTY/VEHICLE LIABILITY INSURAN	26,015	53,239		33,000	33,000	33,000
536-265-850.000	COMMUNICATIONS (PHONE AND CELL)	930	3,879	1,873	2,700	2,700	2,700
536-265-852.000	MISC COMMUNICATIONS (INTERNET)	1,221	1,392	1,044	1,300	1,400	1,400
536-265-920.000	ELECTRIC	11,688	11,993	8,402	12,000	12,000	12,000
536-265-921.000	NATURAL GAS	6,234	9,594	4,003	6,500	6,500	6,500
536-265-922.000	WATER	35,630	37,547	24,117	40,000	40,000	40,000
536-265-930.000	REPAIRS AND MAINTENANCE	163,014	433,619	218,749	520,000	175,000	175,000
536-265-968.000	DEPRECIATION AND DEPLETION	88,287					
536-265-972.000	CAPITAL OUTLAY					760,000	760,000
15 HVAC UNITS						105,000	105,000
WINDOW REPLACEMENTS						125,000	125,000
COMMON SPACE/HALLWAY/ELEVATOR CARPET						430,000	430,000
COMMON SPACE/HALLWAY/ELEVATOR PAINTING						100,000	100,000
					GL # FOOTNOTE TOTAL:	760,000	760,000
Totals for dept 265 - BUILDINGS AND GROUNDS		411,889	640,656	332,077	681,034	1,308,254	1,308,254
TOTAL APPROPRIATIONS		411,889	640,656	332,077	681,034	1,308,254	1,308,254
NET OF REVENUES/APPROPRIATIONS - FUND 536		137,997	(97,919)	27,673	(132,138)	(759,854)	(759,854)
BEGINNING FUND BALANCE		2,902,289	3,060,504	2,962,585	2,962,585	2,990,258	2,990,258
FUND BALANCE ADJUSTMENTS		20,218					
ENDING FUND BALANCE		3,060,504	2,962,585	2,990,258	2,830,447	2,230,404	2,230,404

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
592-000-445.000	TAXES - PENALTIES AND INTEREST ON	44,436	35,677	16,656	10,000	40,000	40,000
592-000-607.000	FEES	12,500	14,010		12,500	12,500	12,500
592-000-628.000	WRITE OFF	(77)					
592-000-642.100	SALES - WATER COMMODITY	2,456,305	2,617,161	1,899,384	2,810,563	2,900,000	2,900,000
592-000-642.200	SALES - WATER RTS	1,175,059	1,172,038	785,146	1,179,769	1,178,000	1,178,000
592-000-642.300	SALES - SEWER COMMODITY	4,512,863	4,376,911	2,984,367	4,832,593	4,600,000	4,600,000
592-000-642.400	SALES - SEWER RTS	765,710	763,240	510,888	751,000	770,000	770,000
592-000-642.500	SALES - METER REPLACEMENT FEE	64,490	64,608	43,104	63,600	65,000	65,000
592-000-642.600	SALES - WATER TAP FEES	15,000	6,100		10,000	5,000	5,000
592-000-642.700	SALES - SEWER TAP FEES	9,166	3,600		3,600	3,600	3,600
592-000-642.900	SALES - WATER METER FEES	420	605		1,000	1,000	1,000
592-000-657.000	ORDINANCE FINES AND COSTS	61,777	76,656	48,862	75,000	80,000	80,000
592-000-665.000	INTEREST INCOME	1,056		3,583		6,500	6,500
592-000-675.000	OTHER REVENUE	(7,444)	(2,523)	(616)			
Totals for dept 000 -		9,111,261	9,128,083	6,291,374	9,749,625	9,661,600	9,661,600
TOTAL ESTIMATED REVENUES		9,111,261	9,128,083	6,291,374	9,749,625	9,661,600	9,661,600
APPROPRIATIONS							
Dept 536 - WATER							
592-536-703.000	SALARIES			219		25,352	25,352
592-536-704.000	WAGES - FULL TIME EMPLOYEES	141,271	189,002	114,923	90,715	96,506	96,506
592-536-705.000	WAGES - PART TIME EMPLOYEES	19,570	8,988		9,600		
592-536-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE	1,056	9				
592-536-710.000	VACATION	29,750	11,150	6,673	8,327	13,351	13,351
592-536-711.000	HOLIDAY	10,332	10,519	8,808	5,390	7,000	
592-536-712.000	OVERTIME	87,830	35,044	33,615	50,000	50,000	35,000
592-536-713.000	FICA	18,688	15,795	10,289	8,175	11,917	11,917
592-536-714.000	MEDICARE	4,371	3,694	2,406	1,912	2,787	2,787
592-536-716.000	WORKERS COMPENSATION INSURANCE EXI	6,254			407	865	865
592-536-718.000	LONGEVITY PAY	5,400	3,000	1,500	1,500	3,000	3,000
592-536-721.000	CLOTHING ALLOWANCE	1,200	2,400	2,400	2,400	2,400	2,400
592-536-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	61,081	45,238	29,136	22,051	20,761	20,761
592-536-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2,061	1,478	955	1,875	2,437	2,437
592-536-725.200	DEFINED BENEFIT PENSION PLAN (MERS	4,538	3,295	3,363		3,013	3,013
592-536-742.000	OPERATING SUPPLIES	227,862	112,747	31,570	120,022	120,000	120,000
592-536-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	217,410	64,833	189,967	266,991	225,000	225,000
ADMINISTRATIVE SERVICE CHARGES TO GENERAL FUND						176,911	176,911
592-536-801.200	PROFESSIONAL SERVICES - ENGINEERIN	227,441	87,968	30,736	70,000		
REALLOCATE TO PROFESSIONAL/CONTRACTUAL SERVICES							
592-536-802.000	EASEMENTS	6,096	150	6,658	6,854	7,000	7,000
592-536-850.000	COMMUNICATIONS (PHONE AND CELL)	507	2,137	1,545	1,000	2,400	2,400
592-536-851.000	MAIL OR POSTAGE	11,522	15,586	8,868	15,010	15,000	15,000
592-536-900.000	PRINTING AND PUBLISHING	957					
592-536-922.000	WATER	608	282	129	855		
592-536-922.500	WATER (GREAT LAKES WATER AUTHORITY)	1,253,451	1,269,682	871,108	1,342,848	1,416,900	1,416,900
592-536-930.000	REPAIRS AND MAINTENANCE	119,035	18,208	6,449	91,103	95,000	95,000
592-536-956.000	MEMBERSHIPS	409	303	255	785	800	800
592-536-957.000	PROFESSIONAL DEVELOPMENT	3,413	4,281	426	8,500	8,500	8,500
592-536-968.000	DEPRECIATION AND DEPLETION	210,000					
592-536-969.000	BAD DEBT EXPENSE	306	271	20	1,000		
592-536-972.000	CAPITAL OUTLAY		323,146	688,767	2,500,000	2,475,000	2,475,000
FIRE HYDRANT REPLACEMENT PROGRAM (APPOX 30 HYDRANTS EXCAVATOR AND TRAILER						100,000	100,000
						175,000	175,000

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 536 - WATER							
ADMIRAL/ERIN/SAN BREN/GORDON/COLLEGE/KLEIN WATERMAIN REPLACEMENT						2,200,000	2,200,000
						GL # FOOTNOTE TOTAL: 2,475,000	2,475,000
592-536-991.000	PRINCIPAL			185,000	185,000	185,000	185,000
592-536-993.000	INTEREST EXPENSE	2,794	66,933	63,733	63,734	65,000	65,000
Totals for dept 536 - WATER		2,675,213	2,296,139	2,299,518	4,876,054	4,854,989	4,832,989
Dept 537 - SEWER							
592-537-703.000	SALARIES					25,352	25,352
592-537-704.000	WAGES - FULL TIME EMPLOYEES	44,160	42,418	22,880	61,350	96,506	96,506
592-537-710.000	VACATION				8,327	13,351	13,351
592-537-711.000	HOLIDAY				4,194	7,000	7,000
592-537-712.000	OVERTIME	4,451	1,289	599	7,000	7,000	2,000
592-537-713.000	FICA	2,976	2,770	1,434	5,609	9,251	8,941
592-537-714.000	MEDICARE	696	648	335	1,312	2,164	2,091
592-537-716.000	WORKERS COMPENSATION INSURANCE EXI	2,585			407	671	649
592-537-721.000	CLOTHING ALLOWANCE				1,800	1,800	1,200
592-537-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	5,933	4,854	2,289	19,466	20,761	20,761
592-537-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	313	368	203	1,875	2,437	2,437
592-537-725.200	DEFINED BENEFIT PENSION PLAN (MERS	863	682	575		3,013	3,013
592-537-742.000	OPERATING SUPPLIES	329	3,094	4,850	13,311	7,500	7,500
592-537-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	161,474	228,972	11,175	274,248	200,000	200,000
ADMINISTRATIVE SERVICES CHARGE TO GENERAL FUND						153,132	153,132
592-537-801.200	PROFESSIONAL SERVICES - ENGINEERIN	2,584	174,871	24,009	50,000		
REALLOCATE TO PROFESSIONAL/CONTRACTUAL SERVICES							
592-537-850.000	COMMUNICATIONS (PHONE AND CELL)				1,000	1,000	1,000
592-537-851.000	MAIL OR POSTAGE	11,392	14,675	8,868	13,000	13,000	15,000
592-537-920.000	ELECTRIC	4,250	14,260	6,001	10,000	10,000	10,000
592-537-923.000	SEWAGE (FIXED)	2,648,520	2,604,616	1,967,586	2,961,463	2,965,314	2,965,314
592-537-930.000	REPAIRS AND MAINTENANCE	205,982	6,124	609	206,640	200,000	200,000
592-537-957.000	PROFESSIONAL DEVELOPMENT		321				
592-537-968.000	DEPRECIATION AND DEPLETION	1,351,995					
592-537-969.000	BAD DEBT EXPENSE	338	408	21	500		
592-537-972.000	CAPITAL OUTLAY				500,000	500,000	500,000
SEWER REHABILITATION PROJECTS							
592-537-991.000	PRINCIPAL		(922)	566,052	500,000	500,000	500,000
592-537-993.000	INTEREST EXPENSE	614,420	539,359	476,869	400,000	400,000	400,000
592-537-994.000	INTEREST 1989	141	168	159	150		
Totals for dept 537 - SEWER		5,063,402	3,638,975	3,094,514	5,041,652	4,986,120	4,982,115
TOTAL APPROPRIATIONS		7,738,615	5,935,114	5,394,032	9,917,706	9,841,109	9,815,104
NET OF REVENUES/APPROPRIATIONS - FUND 592		1,372,646	3,192,969	897,342	(168,081)	(179,509)	(153,504)
BEGINNING FUND BALANCE		8,742,542	10,778,830	13,971,798	13,971,798	14,869,140	14,869,140
FUND BALANCE ADJUSTMENTS		663,641					
ENDING FUND BALANCE		10,778,829	13,971,799	14,869,140	13,803,717	14,689,631	14,715,636

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
661-000-643.000	EQUIPMENT RENTAL	849,536			775,266	745,430	745,430
661-000-665.000	INTEREST INCOME	141	(30)	335			
661-000-673.000	GAIN/LOSS ON SALE OF ASSETS	8,351					
661-000-675.000	OTHER REVENUE	8,370	893				
Totals for dept 000 -		866,398	863	335	775,266	745,430	745,430
TOTAL ESTIMATED REVENUES		866,398	863	335	775,266	745,430	745,430
APPROPRIATIONS							
Dept 596 - MOTOR POOL							
661-596-703.000	SALARIES					16,902	16,902
661-596-704.000	WAGES - FULL TIME EMPLOYEES					64,337	64,337
661-596-711.000	HOLIDAY	785				4,666	4,666
661-596-713.000	FICA	48				5,326	5,326
661-596-714.000	MEDICARE	11				1,246	1,246
661-596-716.000	WORKERS COMPENSATION INSURANCE EXI	1,294				387	387
661-596-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	55					
661-596-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	12				1,625	1,625
661-596-742.000	OPERATING SUPPLIES	1,716	961	1,219	1,500	1,500	1,500
661-596-758.000	DIESEL FUEL	22,016	35,630	26,304	30,000	30,000	40,000
661-596-759.000	GASOLINE	47,582	81,724	52,486	100,000	100,000	85,000
661-596-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	121,477	124,112	80,253	120,750	146,000	145,000
661-596-801.100	PROPERTY/VEHICLE LIABILITY INSURAN	92,171	4,779		100,000	100,000	100,000
661-596-930.000	REPAIRS AND MAINTENANCE	236,125	170,863	95,561	180,001	200,000	175,000
661-596-968.000	DEPRECIATION AND DEPLETION	77,367					
661-596-972.000	CAPITAL OUTLAY					250,000	250,000
FUEL TANK/PUMPS							
661-596-981.000	CAPITAL OUTLAY (VEHICLES)			173,285	287,000	55,000	55,000
2 STAINLESS STEEL DUMP TRUCK BEDS							
661-596-993.000	INTEREST EXPENSE	2,245	1,822	1,238	2,000	630	630
Totals for dept 596 - MOTOR POOL		602,904	419,891	430,346	821,251	977,619	946,619
TOTAL APPROPRIATIONS		602,904	419,891	430,346	821,251	977,619	946,619
NET OF REVENUES/APPROPRIATIONS - FUND 661		263,494	(419,028)	(430,011)	(45,985)	(232,189)	(201,189)
BEGINNING FUND BALANCE		1,245,444	1,488,149	1,069,121	1,069,121	639,110	639,110
FUND BALANCE ADJUSTMENTS		(20,789)					
ENDING FUND BALANCE		1,488,149	1,069,121	639,110	1,023,136	406,921	437,921

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
677-000-665.000	INTEREST INCOME	56					
677-000-680.000	HCARE ISF CHARGES FOR SERVICES	593,699	514,601	342,171	600,000	528,360	528,360
677-000-687.000	REFUNDS OR REBATES	15,147					
Totals for dept 000 -		608,902	514,601	342,171	600,000	528,360	528,360
TOTAL ESTIMATED REVENUES		608,902	514,601	342,171	600,000	528,360	528,360
APPROPRIATIONS							
Dept 999 - SELF INSURANCE							
677-999-837.000	HEALTH INSURANCE CLAIMS	890,458	687,560	395,104	865,411	706,612	706,612
Totals for dept 999 - SELF INSURANCE		890,458	687,560	395,104	865,411	706,612	706,612
TOTAL APPROPRIATIONS		890,458	687,560	395,104	865,411	706,612	706,612
NET OF REVENUES/APPROPRIATIONS - FUND 677		(281,556)	(172,959)	(52,933)	(265,411)	(178,252)	(178,252)
BEGINNING FUND BALANCE		349,617	68,061	(104,898)	(104,898)	(157,831)	(157,831)
ENDING FUND BALANCE		68,061	(104,898)	(157,831)	(370,309)	(336,083)	(336,083)

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
703-000-665.000	INTEREST INCOME	(106)		3,598			
Totals for dept 000 -		(106)		3,598			
TOTAL ESTIMATED REVENUES							
		(106)		3,598			
NET OF REVENUES/APPROPRIATIONS - FUND 703							
		(106)		3,598			
BEGINNING FUND BALANCE			(106)	(106)	(106)	3,492	3,492
ENDING FUND BALANCE		(106)	(106)	3,492	(106)	3,492	3,492

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 02/28/23	2022-23 AMENDED BUDGET	2023-24 REQUESTED BUDGET	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000							
710-000-607.000	FEES	141,477					
710-000-665.000	INTEREST INCOME	16					
Totals for dept 000 -		141,493					
TOTAL ESTIMATED REVENUES		141,493					
APPROPRIATIONS							
Dept 000							
710-000-991.000	PRINCIPAL	110,546					
Totals for dept 000 -		110,546					
TOTAL APPROPRIATIONS		110,546					
NET OF REVENUES/APPROPRIATIONS - FUND 710		30,947					
BEGINNING FUND BALANCE		208	31,154	31,154	31,154	31,154	31,154
ENDING FUND BALANCE		31,155	31,154	31,154	31,154	31,154	31,154
ESTIMATED REVENUES - ALL FUNDS		32,147,114	32,746,848	23,458,446	32,025,898	31,527,156	31,512,156
APPROPRIATIONS - ALL FUNDS		28,403,641	27,604,963	17,558,232	37,752,966	34,465,453	34,449,039
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		3,743,473	5,141,885	5,900,214	(5,727,068)	(2,938,297)	(2,936,883)
BEGINNING FUND BALANCE - ALL FUNDS		28,623,003	34,117,033	39,258,920	39,258,920	45,159,134	45,159,134
FUND BALANCE ADJUSTMENTS - ALL FUNDS		1,750,560					
ENDING FUND BALANCE - ALL FUNDS		34,117,036	39,258,918	45,159,134	33,531,852	42,220,837	42,222,251