



2020-2021 Budget

Table of Contents

City Administration	3
City of Leslie Organizational Chart	4
Manager’s Budget Message.....	5
Financial Policies	6
City Fund Structure	7
Process for Preparing the Annual Budget.....	8
Overview of Significant Budgeting Items.....	9
Consolidated Financial Schedule	10
Revenues	11
Expenditures.....	12
Fund Balance Information.....	13
Estimated Fund Balance for End of Fiscal Year 2019-2020.....	14
Estimated Fund Balance for End of Fiscal Year 2020-2021.....	15
Revenue	16
Property Taxes.....	16
Utility Rates	17
State Revenue Sharing.....	18
Street Funds	18
Debt Data.....	18
Personnel Summary.....	22
Wages and Benefits.....	23
2019-2020 Budget Summary of Revenues, Expenditures and Fund Balance for All Funds.....	25
General Fund.....	26
Special Revenue	34
Enterprise Fund.....	39

City Administration

City Council

Vacant, Mayor

Pam Beegle, Mayor Pro-Tempore

Martha Owen

Grady Doane

Wayne Babin

Matt Johnson

Randy Fox

City Administration

Susan Montenegro, City Manager

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

Chelsea Cox, City Clerk, Deputy Treasurer

Denae Davenport, Deputy Clerk/Deputy Treasurer/Executive Assistant

Ron Bogart, Director of Public Works

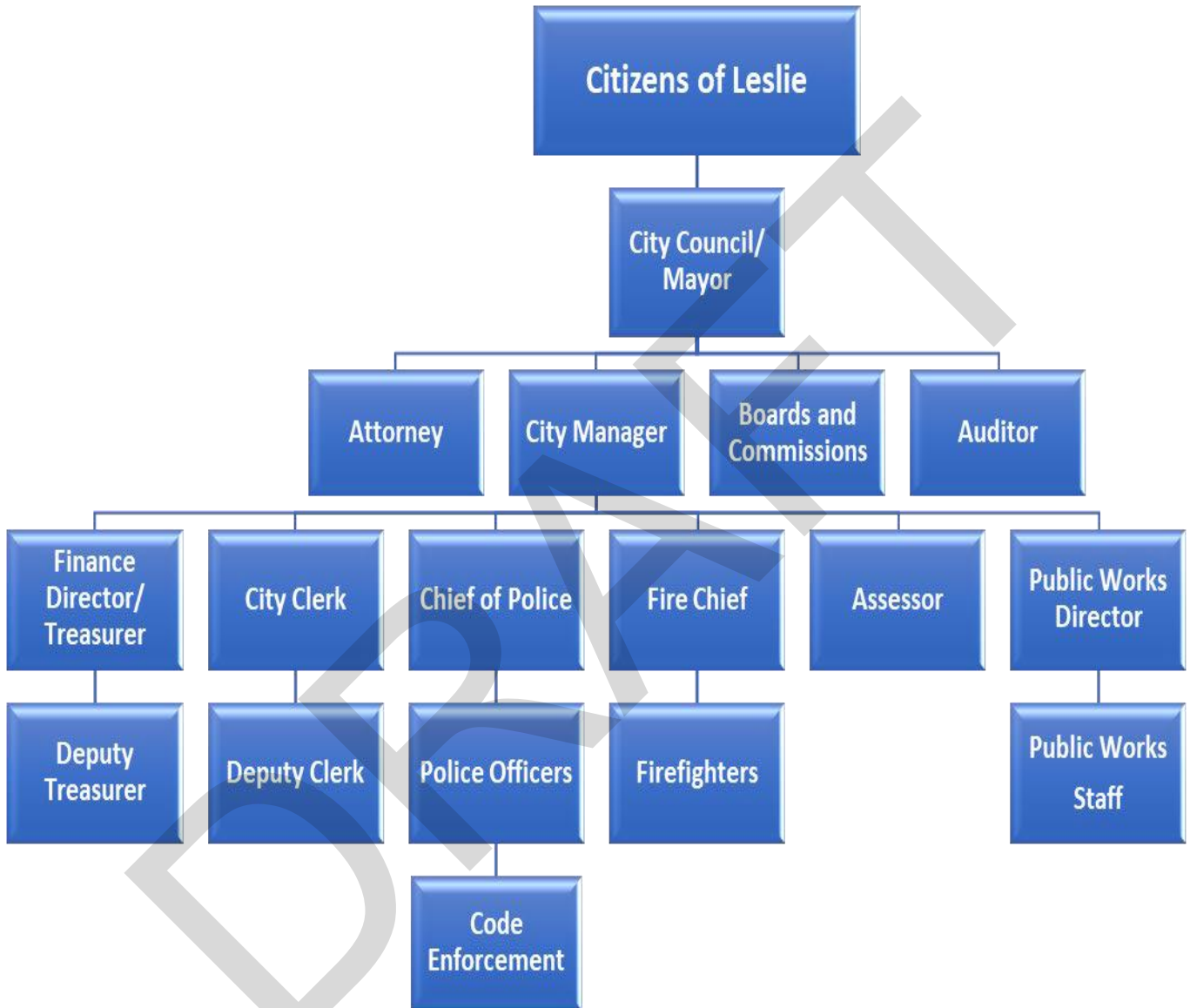
Bob Delamarter, Police Chief

Rob Antekeier, Code Enforcement

Bruce Howe, Fire Chief

Caitlyn Zemla, Assessor

City of Leslie Organizational Chart



Manager's Budget Message

Mayor Pro-Tem Beegle and Leslie City Council Members,

The City Administration is proud to present this budget document for Fiscal Year 2020-2021.

As the year 2020 began we were filled with great anticipation of what this coming fiscal year would bring to the City of Leslie. City Council authorized working with the engineering firm Wightman to assess the needs at the wastewater treatment plant (WWTP). As pre-engineering work got underway it was quickly determined that an overall, comprehensive plan was needed to address underground utilities, specifically the collection system. A robust plan was started with the intent to overhaul the WWTP, the collection system, and roads and apply for a loan/grant through USDA-RD programs.

Unfortunately, a global pandemic outbreak of the Coronavirus, COVID-19 has brought the economy to a halt in Leslie, and the rest of the world. As the coming year unfolds what this pandemic has done only then will we realize how significant the impact has been in our community. The current result is that Council will have to reexamine and prioritize needs as well as push off projects into future years.

The City of Leslie was starting to see growth in its tax base as several homes have been built in the Deer Run Subdivision within the last year. Equally, one lot has been sold and one more is in the process of being sold in the Industrial Park, which will add to the tax base in the Industrial Park.

Both the Local Development Finance Authority (LDFA) and the Downtown Development Authority (DDA) created new Tax Increment Financing (TIF) Plans to replace the expiring TIF Plans. Base values were reset in both districts and have lowered the TIF captures significantly. Both Authorities will need to pull from their fund balances to fund projects and pay obligations.

Pension contributions will increase 2.76% in fiscal year 2020-2021 bringing the total to 17.66%. The City continues to pay the full impact of 10% higher retirement/pension contributions with a goal of reaching a 100% funding ratio within the next 15-20 years.

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

Respectfully,

Susan Montenegro,
City Manager

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 publishes a Uniform Chart of Accounts of Counties and Local Units of Government. The City uses 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 quarterly 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.

In February, City Council convenes for an annual goals and objectives meeting. The goals and objectives are the basis of financial planning for the next fiscal year. The City Manager has met with Department Heads to review the six-month figures and discuss their recommendations for the next fiscal year budget.

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.

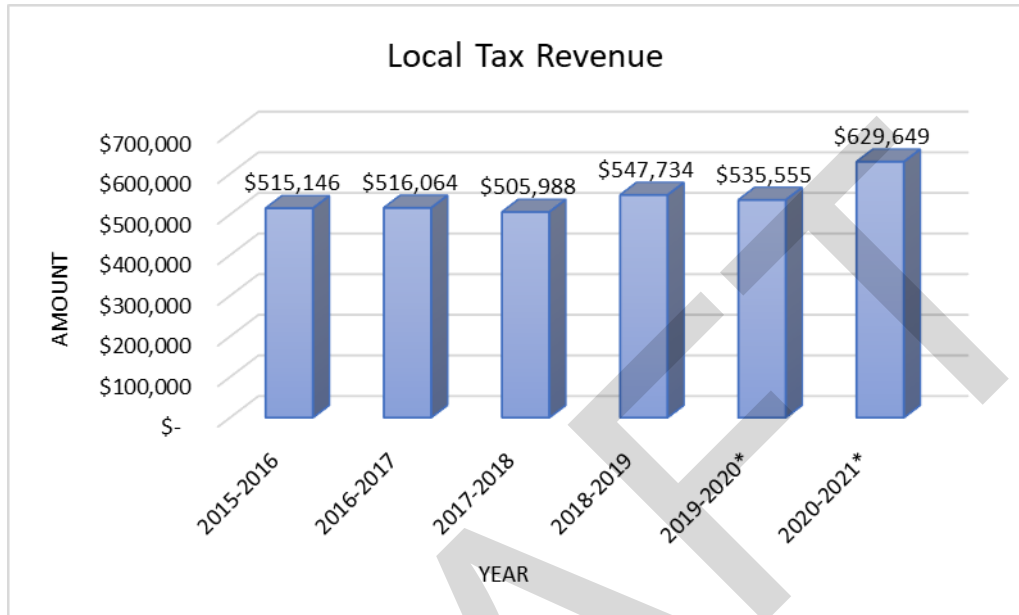
Fiscal Year 2020-2021 Budget Schedule:

Distribute and approve budget schedule	January 21, 2020
Goals and Objectives Setting	February 18, 2020
Department head submit budget requests	By March 10, 2020
2020 Proposed Budget to Council, 1 st Draft	April 14, 2020
Council budget workshop	April 21, 2020 - at 6 pm.
Public Hearing on budget	May 19, 2020
City Council adopts budget	June 16, 2020
End of Fiscal Year Special Meeting*	June 16, 2020

*The end of the fiscal year is to approve all bills before the fiscal year closes and make budget amendments for the fiscal year 2019-2020.

Overview of Significant Budgeting Items

Property Tax Information: The City is seeing some signs of recovery. Overall, growth for the 2020-2021 fiscal year is anticipated to continue as new developments continue within the City.



*Estimated Tax Revenue

Water/Sewer Revenue: The City increased water rates on 7/1/18 to raise additional revenue in 2018-2019 and beyond to fund aging infrastructure replacement after a recommendation from the Michigan Rural Water Association (“MRWA”). MRWA recommended charging per size of meter, rather than the flat rate previously used. In 2017-2018 revenues increased because the city started charging for larger meters. Rates are raised 3.5% annually on July 1 by City Ordinance, which Council approved in 2009.

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

The Mill Street Bridge work started late last year and has been fraught with problems. The project was put on hold for the winter in December 2019 and currently remains at a standstill as current project drawings are reconfigured to include head wall and wing wall extensions. The LDFA will provide the remaining funding of their original \$207,244 for the local match and nonparticipating costs. Total estimated project cost is \$1,061,600.

- Grant award was \$854,500
- 5% required match of \$45,000 (Funded by LDFA)
- Nonparticipating costs for additional roadway and underground utilities at \$161,200 (funded by LDFA)

Road Funding: The City anticipates that we will receive \$269,588 in FY 2020-2021 for road funding. Minor road repairs continue to happen each year. However, the City will need to look at alternate funding sources to provide for major roads projects such as roads reconstruction.

Consolidated Financial Schedule

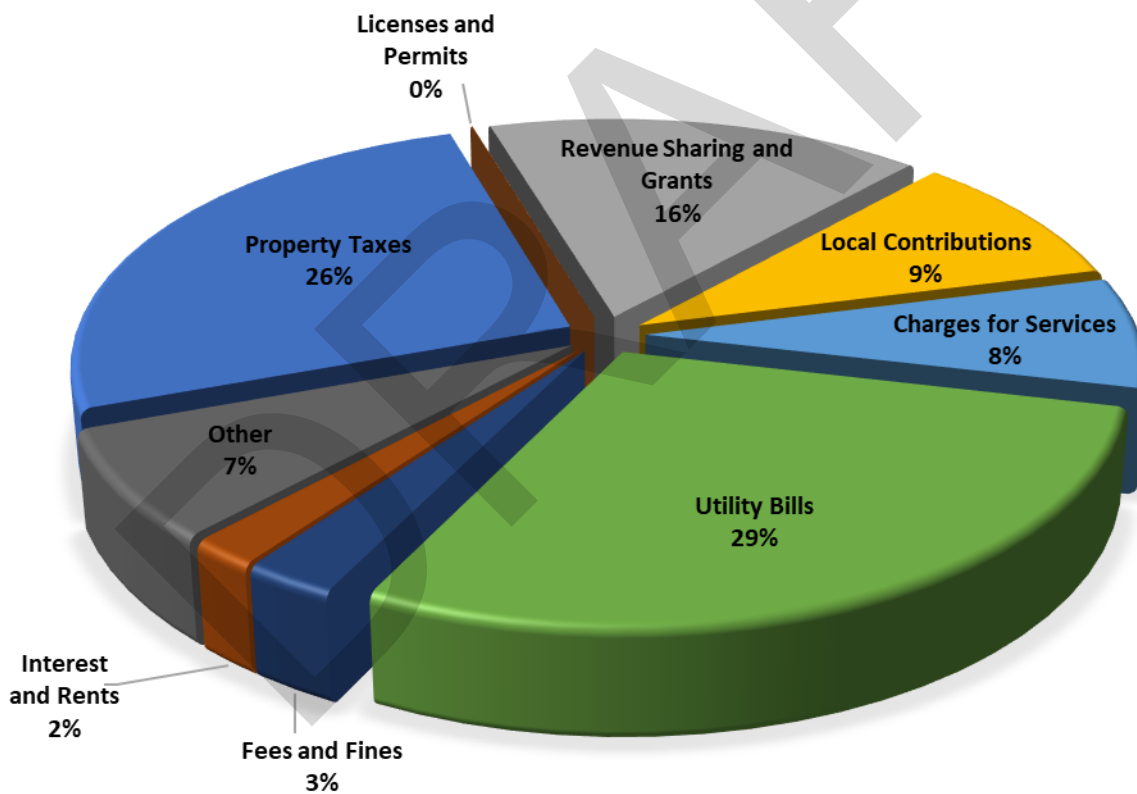
The summary of revenues and expenditures of all funds of the City of Leslie displayed by revenue source and expenditure objective for Fiscal Year 2020-2021. Summary charts and tables are included to provide an overview of the total resources budgeted by the City of Leslie. The pie-chart shows the breakout of dollars for revenues and expenditures and show the percentage of the budget they occupy.

DRAFT

Revenues

Revenue Sources - All Funds

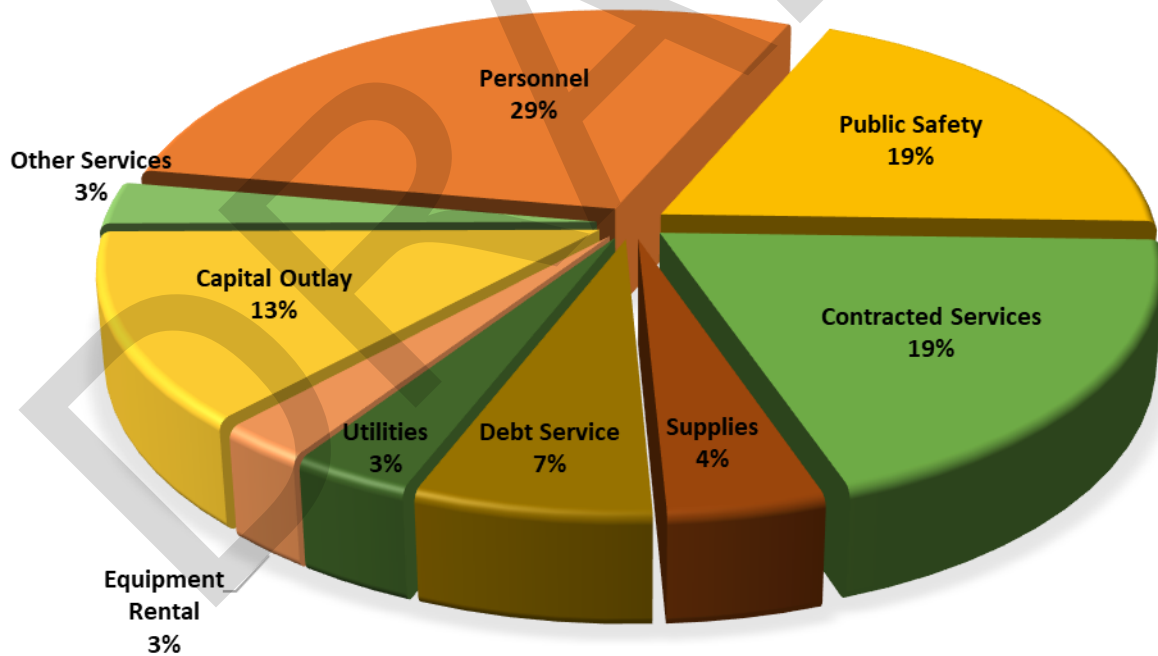
Source	Amount
Property Taxes	\$ 712,709
Licenses and Permits	\$ 303
Revenue Sharing and Grants	\$ 448,870
Local Contributions	\$ 255,620
Charges for Services	\$ 209,726
Utility Bills	\$ 790,000
Fees and Fines	\$ 72,460
Interest and Rents	\$ 53,183
Other	\$ 206,500
Total Revenues	\$ 2,749,371



Expenditures

Expenditures All Funds

Function	Amount
Personnel	\$ 782,301
Public Safety	\$ 516,558
Contracted Services	\$ 525,393
Supplies	\$ 122,298
Debt Service	\$ 183,650
Utilities	\$ 92,300
Equipment Rental	\$ 68,850
Capital Outlay	\$ 354,000
Other Services	\$ 78,805
Total Expenditures	\$ 2,724,155



Fund Balance Information

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

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

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

How Much is Enough Fund Balance?

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

The Use of Fund Balance

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

- **Non-spendable**: These classifications are generally from external sources such as legal or contract requirements. Non-spendable funds can also be non-cash items such as inventory or prepaid amounts.
- **Restricted**: Typically used for external restrictions by creditors, laws, or regulations. For example, bond reserve accounts are restricted funds.
- **Committed**: Amounts can be used for specific purposes imposed by formal action of the City Council such as a resolution or through an ordinance adopted by City Council.
- **Assigned**: This classification shows the governing body's intent to use funds for a specific purpose. This classification generally requires some action by the Council to indicate who is authorized to assign these funds on behalf of the City.

- Unassigned: This is the balance of the fund after all other allocations are made to the above classifications.

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

Estimated Fund Balance for End of Fiscal Year 2019-2020

We estimate that several of our funds will see a drawdown of fund balance by the end of the current fiscal year. These are anticipated, planned draw downs in which the money has been or is being used to fund various important projects.

The Water Fund has operated with expenditures exceeding revenues for a few years, despite the contribution from the PIF in the previous fiscal year. However, the gap is much less this year. The fee structure increase will continue to build the fund balance for future infrastructure replacement and repair.

Fund	Balance 7/1/2019	FY 2019-2020 Estimated Outcome	Estimated Balance 6/30/2020
101 - General	684,415	105,723	790,139
202 - Major Street	295,476	26,289	321,765
203 - Local Street	84,853	52,238	137,091
245 - Public Improv.	166,026	8,000	174,026
248 - DDA	239,682	112,231	351,913
249 - Building Dept.	1,097	4,500	5,597
250 - LDFA	806,957	(372,100)	434,857
590 - Sewer	1,959,813	(153,183)	1,806,630
591 - Water	2,796,516	7,330	2,803,846
661 - MVP	1,435,929	(201,819)	1,234,110
TOTAL	8,470,766	(410,791)	8,059,975

Estimated Fund Balance for End of Fiscal Year 2020-2021

Fund	Balance 7/1/2020	FY 2020-2021 Estimated Outcome	Estimated Fund Balance 6/30/2021
101 - General	790,139	201,476	991,614
202 - Major Street	321,765	38,032	359,797
203 - Local Street	137,091	18,655	155,746
245 - Public Improv.	174,026	8,000	182,026
248 - DDA	351,913	(41,839)	310,074
249 - Building Dept.	5,597	(1,789)	3,808
250 - LDFA	434,857	(154,475)	280,382
590 - Sewer	1,806,630	(94,925)	1,711,705
591 - Water	2,803,846	49,500	2,853,346
661 - MVP	1,234,110	2,331	1,236,441
TOTAL	8,059,975	24,966	8,084,941

The City has traditionally taken a conservative approach to budgeting. Revenues are often estimated with a conservative approach. Expenditures are estimated with a healthy amount (roughly 10% or more) overage contingency per line item.

The Major Street and Local Street Funds typically perform at or near even; meaning that revenues typically come near expenditures. The current revenue received from the State of Michigan in the form of Act 51 money is to be used to help the City to afford annual operations and maintenance costs.

The DDA and LDFA Funds are both budgeted to allow the respective controlling boards to finance annual operations. Revenues typically exceed expenditures by the end of the fiscal year; going forward that will change due to the new TIF Plans. TIF capture has been significantly reduced for both and will require DDA and LDFA to use their fund balances for the foreseeable future until the tax captures increase.

Plans were originally made to renovate the WWTP starting in the 2020-2021 fiscal year; however, those will need to be pushed off for another year as the economy recovers from the fallout of COVID-19. Items that cannot wait will have to be addressed at the WWTP; however, it will be necessary to maintain the course until the economy picks up again.

The water tower needs to be painted, cleaned and inspected at a cost of approximated \$110,000. The high service pump needs to be pulled and serviced in the 2020/2021 fiscal year at a cost of \$15,000.

The intent of administration is to apply for a grant/loan with the USDA to cover as much of these projects as possible and qualifies a grant for up to 35% of these costs. The remaining balance will be financed through a USDA loan will allow repayment spread up to 40 years.

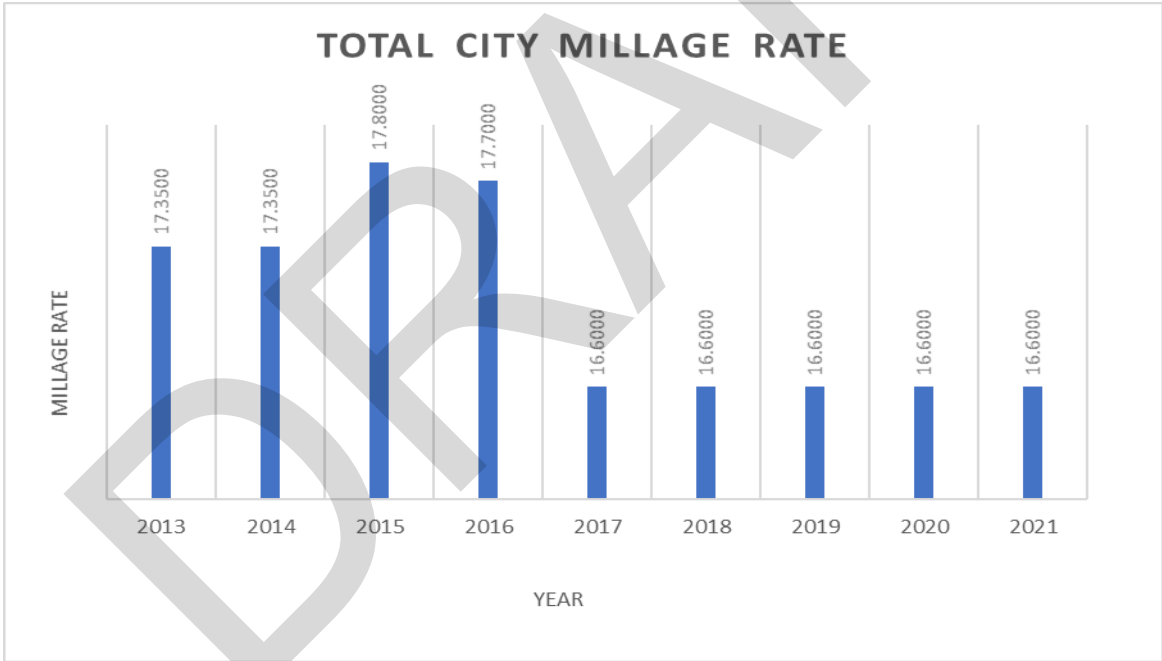
Revenue

Property Taxes

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

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

The City uses the above formula as a base and compares it to actual historic collections over a period of five (5) years when estimating the amount of property tax, it will collect. The Cities general operating mills will remain same at a rate of 16.6 for FY 2020-2021 as it has since 2006. Council will need to strongly evaluate raising the millage rate or look at cutting some of the services currently provided.



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

2019 City of Leslie Resident Tax Bill Distribution

Receiving Entity	Millage Rates		Approximate portion of every dollar	
	PRE	Non-PRE	PRE	Non-PRE
City of Leslie	16.6000	16.6000	\$0.31	\$0.23
Lansing Community College	3.8072	3.8072	\$0.07	\$0.05
State Education Tax	6.0000	6.0000	\$0.11	\$0.08
Ingham County Operating	6.8000	6.8000	\$0.13	\$0.09
Ingham County Non-Operating	4.4000	4.4000	\$0.08	\$0.06
Capital Region Airport Authority	0.6990	0.6990	\$0.01	\$0.01
Ingham Intermediate School	5.9987	5.9987	\$0.11	\$0.08
Leslie Public School Debt	5.2000	5.2000	\$0.10	\$0.07
Leslie Public School Sinking	2.9922	2.9922	\$0.06	\$0.04
Capital Area District Library	1.5600	1.5600	\$0.03	\$0.02
Leslie Public School	0.0000	17.9782	\$0.00	\$0.25
Total Millage for 2018	54.0571	72.0353	\$1.00	\$1.00

What is PRE? A Principal Residence Exemption (PRE) exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills. To qualify for a PRE, a person must be a Michigan resident who owns and occupies the property as a principal residence.

City / Township Millage Comps - 2019 PRE

City / Township	Why Compare?	City Millage
<i>Holt</i>	Location	8.7930
<i>Eaton Rapids</i>	Location	14.4900
<i>Ewart</i>	Population	14.5539
<i>Williamston</i>	Location	15.0933
<i>Mason</i>	Location	15.2500
<i>Marlette</i>	Population	16.2400
LESLIE		16.6000

Total Millage Comps - 2019 PRE

City / Township	Why Compare?	Total Millage
<i>Marlette</i>	Population	26.3000
<i>Mason</i>	Location	38.5938
<i>Eaton Rapids</i>	Location	39.4866
<i>Holt</i>	Location	40.1971
<i>Ewart</i>	Population	48.3259
LESLIE		54.0571
<i>Williamston</i>	Location	56.0615

Utility Rates

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

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

take place over the next year.

State Revenue Sharing

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

Revenue Sharing Data

Year	Total Received	Year	Total Received
1998	\$ 279,124	2010	\$ 220,177
1999	\$ 293,411	2011	\$ 214,402
2000	\$ 315,436	2012	\$ 217,275
2001	\$ 332,770	2013	\$ 201,079
2002	\$ 325,264	2014	\$ 208,852
2003	\$ 291,050	2015	\$ 215,861
2004	\$ 282,562	2016	\$ 221,530
2005	\$ 270,468	2017	\$ 218,600
2006	\$ 266,504	2018	\$ 227,733
2007	\$ 264,106	2019	\$ 243,701
2008	\$ 253,746	2020*	\$ 242,971
2009	\$ 261,945	2021*	\$ 247,977

*estimated amount

Street Funds

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

Debt Data

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

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

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

Debt service paid by sewer revenues

ESTIMATED DEBT SERVICE						
Years Ending		Principal		Interest		Total
2018	\$	24,000	\$	37,428	\$	61,428
2019	\$	24,000	\$	36,768	\$	60,768
2020	\$	25,000	\$	36,108	\$	61,108
2021	\$	26,000	\$	35,420	\$	61,420
2022	\$	26,000	\$	34,706	\$	60,706
2023	\$	27,000	\$	33,990	\$	60,990
2024	\$	28,000	\$	33,248	\$	61,248
2025	\$	29,000	\$	32,478	\$	61,478
2026	\$	29,000	\$	31,680	\$	60,680
2027	\$	30,000	\$	30,882	\$	60,882
2028	\$	31,000	\$	30,058	\$	61,058
2029	\$	32,000	\$	29,206	\$	61,206
2030	\$	33,000	\$	28,326	\$	61,326
2031	\$	34,000	\$	27,418	\$	61,418
2032	\$	35,000	\$	26,482	\$	61,482
2033	\$	36,000	\$	25,520	\$	61,520
2034	\$	37,000	\$	24,530	\$	61,530
2035	\$	38,000	\$	23,512	\$	61,512
2036	\$	39,000	\$	22,468	\$	61,468
2037	\$	40,000	\$	21,396	\$	61,396
2038	\$	41,000	\$	20,296	\$	61,296
2039	\$	42,000	\$	19,168	\$	61,168
2040	\$	43,000	\$	18,012	\$	61,012
2041	\$	44,000	\$	16,830	\$	60,830
2042	\$	45,000	\$	15,620	\$	60,620
2043	\$	47,000	\$	14,382	\$	61,382
2044	\$	48,000	\$	13,090	\$	61,090
2045	\$	49,000	\$	11,770	\$	60,770
2046	\$	51,000	\$	10,422	\$	61,422
2047	\$	52,000	\$	9,020	\$	61,020
2048	\$	53,000	\$	7,590	\$	60,590
2049	\$	55,000	\$	6,132	\$	61,132
2050	\$	56,000	\$	4,620	\$	60,620
2051	\$	58,000	\$	3,080	\$	61,080
2052	\$	54,000	\$	1,486	\$	55,486
TOTAL	\$	1,384,000	\$	811,202	\$	2,195,202

Construction Loan - June 26, 2012

\$1,657,723

Debt service paid by water revenues

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

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

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

Personnel Summary

The City took the operation of the Wastewater Treatment Plant back inhouse and hired two (2) full-time employees to cover operations, increasing its number of full-time employees in the 2019-20 fiscal year to 12. The 2020-21 fiscal year will see an increase as another full-time police officer is added, bringing the total of full-time employees to 13.

The City also employs several part time employees in administration, the police department as well as crossing guards and the fire department.

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

Full-Time Personnel Summary

	2017- 2018 Actual	2018- 2019 Actual	2019- 2020 Actual	2020- 2021 Actual
Administration	6	5	5	5
Police Department	2	2	2	3
Department of Public Works	3	3	3	3
Public Utilities	1	1	2	2

Part-Time Personnel Hours or Shifts Worked Summary

	2017- 2018 Actual	2018- 2019 Actual	2019- 2020 to 4-11-20	2020- 2021 Proposed
Administration - hours	0	0	948	1500
Police Department - hours	1420.5	1274.5	679.5	1500
Crossing Guards - shifts	1069	764	840	1080
Fire Department - hours			40	480

Wages and Benefits

The budget for Fiscal Year 2020-2021 shows flat wages for all department heads and non-union employees with no increases given. Contractual increases under the current AFSCME and FOP Union contracts will continue with AFSCME receiving a 2.5% increase and FOP receiving a 3% for officers and 2.5% for sergeant respectively.

The City of Leslie is a participant in the Municipal Employees' Retirement System (MERS) of Michigan. The City introduced a defined contribution plan which closes off the defined benefit plan to new hires. The budget for Fiscal Year 2020-2021 is now at 17.66%, an increase of 2.76% from last year, and is based on information given to the City of Leslie from MERS regarding the growing unfunded portion of the plan. The increased contribution to the plan keeps the City on track to achieve 100% funding within 19 years. The City will continue to monitor the performance of the plan's assets and make adjustments as needed in future budgets.

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

DRAFT

2020-2021 Budget

Summary of Revenues, Expenditures, and Fund Balance Activity for All Funds

Fund	Estimated Balance 7/1/2020	FY 2020-2021 Revenues	FY 2020-2021 Total Appropriations	FY 2020-2021 Expenditures	Estimated Fund Balance 6/30/2021	Fund Balance +/-	Percentage of Fund Balance
101 - General	790,139	1,447,290	2,237,429	1,245,814	991,614	201,476	44%
202 - Major Street	321,765	156,700	478,465	118,668	359,797	38,032	75%
203 - Local Street	137,091	87,700	224,791	69,045	155,746	18,655	69%
245 - Public Improv.	174,026	8,000	182,026	0	182,026	8,000	100%
248 - DDA	351,913	15,086	366,999	56,925	310,074	(41,839)	84%
249 - Building Dept.	5,597	10,120	15,717	11,909	3,808	(1,789)	24%
250 - LDFA	434,857	9,275	444,132	163,750	280,382	(154,475)	63%
590 - Sewer	1,806,630	401,500	2,208,130	496,425	1,711,705	(94,925)	78%
591 - Water	2,803,846	530,900	3,334,746	481,400	2,853,346	49,500	86%
661 - MVP	1,234,110	82,800	1,316,910	80,469	1,236,441	2,331	94%
TOTAL	8,059,975	2,749,371	10,809,346	2,724,405	8,084,941	24,966	

GENERAL FUND 101

Revenues

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
PROPERTY TAXES	505,988	547,734	535,162	492,896	92%	533,555	629,649
TRAILER TAXES	420	595	433	400	92%	400	432
LOC COMM STAB SHARE TAX	117,912	113,806	71,655	77,493	108%	77,493	75,750
PENALTIES/INT ON PROP TAXES	5,912	5,303	3,000	1,932	64%	4,820	4,300
ADMIN FEES ON PROP TAXES	22,065	22,614	25,000	11,447	46%	21,500	25,250
LICENSES & PERMITS	44	30	300	48	16%	300	303
CABLE TV FRANCHISE FEE	10,146	10,371	11,000	4,951	45%	11,000	11,110
TWP REIMBURSEMENT-FIRE	67,829	20,642	68,000	3,761	6%	61,000	61,000
STATE GRANT - 302 JUSTICE TRNG	287	0	500	0	0%	300	0
STATE SHARED REVENUE	228,583	234,638	243,567	81,836	34%	243,567	241,470
WOODLAWN CEM REIMB	55,862	61,347	56,000	17,925	32%	52,000	57,726
DDA ADMIN CONTRIBUTION	20,000	20,000	20,000	0	0%	20,000	13,250
LDFA ADMIN CONTRIBUTION	40,000	40,000	40,000	0	0%	40,000	23,250
LDFA CONTRIB TO FIRE	14,000	14,000	14,000	0	0%	14,000	14,000
W/S ADMIN CONTRIBUTION	60,000	60,000	60,000	0	0%	60,000	60,000
LDFA CONTRIB TO POLICE	10,000	10,000	10,000	0	0%	10,000	10,000
INTEREST EARNED	7,973	12,142	8,000	8,555	107%	12,000	10,000
LESLIE PUB SCHOOL-XING GUAR	8,000	8,000	8,000	4,000	50%	8,000	8,000
MISC REIMBURSEMENTS	42,508	32,361	0	0	0%	0	0
MISC REIMBURSEMENTS	0	32,701	0	0	0%	0	30,000
MISC OTHER	19,934	32,701	21,714	56,059	258%	56,178	1,800
LIQUOR CONTROL FEE	1,576	1,585	1,800	1,609	89%	1,762	1,800
TOTAL	1,239,039	1,247,869	1,198,131	783,812	65%	1,258,775	1,447,290

Expenditures

	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
City Council	12,059	12,428	12,650	5,714	45%	13,184	10,895
City Manager	84,726	92,621	104,945	46,516	44%	101,085	100,632
City Attorney	37,418	24,004	30,000	22,375	75%	34,000	30,000
City Clerk	59,471	71,531	72,766	30,871	42%	67,663	69,714
Board of Review	325	388	540	32	6%	440	540
Finance Director	77,342	63,795	60,705	26,078	43%	74,845	74,243
Assessor	19,381	16,505	17,300	8,400	49%	16,900	17,800
Elections	2,569	3,461	5,100	3,095	61%	3,150	4,300
City Hall	102,907	329,761	98,706	73,725	75%	86,790	73,047
Cemetery	85,606	85,578	83,124	37,331	45%	77,546	85,305
Contingency	6,511	5,641	4,000	321	8%	2,278	6,250
Police	315,738	313,940	359,692	136,350	38%	305,238	389,708
Fire	178,096	99,727	172,500	49,075	28%	133,656	171,600
Public Works	95,518	121,071	138,534	50,873	37%	118,416	121,242
Streetlights	34,236	37,264	33,000	14,938	45%	33,000	33,500
Sidewalks	878	3,991	10,000	1,850	19%	1,000	4,000
Sidewalk - Snow	530	36	1,529	0	0%	1,375	1,829
Planning Comm.	26	0	500	10	2%	0	500
City Parks	36,251	61,975	46,073	12,734	28%	67,187	33,306
Community Pool	2,702	2,289	8,534	366	4%	3,634	2,870
City Library	2,303	3,830	4,833	384	8%	3,365	4,533
Insurance & Bonds	8,227	8,587	8,300	90	1%	8,300	10,000
Total	1,162,820	1,358,423	1,273,331	521,128	33%	1,153,052	1,245,814

CITY COUNCIL 101-101

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	7,286	7,675	6,000	4,640	77%	6,000	6,500
FICA EXPENSE	573	585	550	355	65%	550	497
SUPPLIES	83	384	100	384	384%	384	398
MEMBERSHIPS	2,079	2,060	2,500	85	3%	2,500	1,500
TRAINING	2,038	1,724	3,500	0	0%	3,500	2,000
TOTAL	12,059	12,428	12,650	5,714	45%	13,184	10,895

CITY MANAGER 101-172

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	68,051	71,484	75,792	35,872	47%	73,000	75,800
FICA EXPENSE	5,171	5,692	5,753	2,744	48%	5,585	5,988
FRINGES	8,576	11,283	17,000	2,595	15%	17,000	15,244
MEMBERSHIPS	275	805	900	783	87%	900	1,000
UTILITIES	608	619	1,000	243	24%	500	500
MISCELLANEOUS	0	37	500	19	4%	100	100
TRAINING	2,044	2,701	4,000	4,260	107%	4,000	2,000
TOTAL	84,726	92,621	104,945	46,516	44%	101,085	100,632

CITY ATTORNEY 101-210

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
ATTORNEY	37,418	24,004	30,000	22,375	75%	38,000	30,000
TOTAL	37,418	24,004	30,000	22,375	75%	34,000	30,000

CITY CLERK 101-215

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	36,030	46,436	47,322	23,576	50%	45,500	47,322
FICA EXPENSE	2,525	3,218	3,186	1,698	53%	3,093	3,186
FRINGES	15,491	18,621	17,552	5,401	31%	15,970	18,000
MISCELLANEOUS	1,601	0	206	0	0%	100	206
TRAINING	3,824	3,256	4,500	196	4%	3,000	1,000
TOTAL	59,471	71,531	72,766	30,871	42%	67,663	69,714

BOARD OF REVIEW 101-247

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	300	500	500	60	6%	400	500
FICA EXPENSE	25	28	40	2	5%	40	40
TOTAL	325	388	540	32	6%	440	540

FINANCE DIRECTOR 101-253

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	52,520	48,557	44,718	22,281	50%	46,800	46,800
FICA EXPENSE	3,574	3,567	4,261	1,678	39%	4,137	3,553
FRINGES	17,705	2,336	7,020	1,208	17%	16,448	21,890
CONTRACTED SERVICES	0	4,460	0	0	0%	4,460	0
MISCELLANEOUS	0	0	206	0	0%	0	0
TRAINING	3,543	4,875	4,500	911	20%	3,000	2,000
TOTAL	77,342	63,795	60,705	26,078	43%	74,845	74,243

CITY ASSESSOR 101-257

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	575	1,105	500	0	0%	100	1,000
CONTRACTED SERVICES	18,806	15,400	16,800	8,400	50%	16,800	16,800
MISCELLANEOUS	0	0	0	0	0%	0	0
TOTAL	19,381	16,505	17,300	8,400	49%	16,900	17,800

ELECTIONS 101-262

Expenditures	FY 2019-2020					FY 2020-2021	
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	948	1,911	2,000	1,005	50%	2,000	2,000
SUPPLIES	779	850	800	1,615	202%	400	800
CONTRACTED SERVICES	394	654	1,800	440	24%	700	1,000
MISCELLANEOUS	321	46	400	35	9%	50	400
TRAINING	127	0	100	0	0%	0	100
TOTAL	2,569	3,461	5,100	3,095	61%	3,150	4,300

CITY HALL 101-265

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	251	4,546	500	463	93%	600	500
FICA EXPENSE	18	332	29	34	117%	40	29
SUPPLIES	7,880	24,230	15,000	4,094	27%	12,000	10,000
BANK FEES	729	784	618	28	5%	600	618
CONTRACTED SERVICES	30,808	101,649	50,000	56,082	112%	46,000	40,000
CITY HALL PUBLISHING	1,068	1,140	3,090	2,334	76%	1,500	2,000
INSURANCE	1,611	2,111	1,751	311	18%	1,700	1,700
UTILITIES	11,253	13,198	11,330	4,050	36%	11,000	11,000
BUILDING MAINTENANCE	0	20	1,030	0	0%	1,000	1,000
EQUIPMENT RENTAL	130	559	258	19	7%	250	100
MISCELLANEOUS	1,885	271	100	60	60%	100	100
MISC EXP - IA CONSUMERS	47,273	37,919	0	0	0%	0	0
CAPITAL EXPENDITURES	0	143,002	15,000	6,250	42%	12,000	6,000
TOTAL	102,907	329,761	98,706	73,725	75%	86,790	73,047

CEMETERY 101-276

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	54,556	54,696	52,000	27,725	53%	53,000	53,790
FICA EXPENSE	4,161	4,167	3,821	2,121	56%	4,000	4,115
SUPPLIES	0	77	103	0	0%	100	100
INSURANCE	1,060	1,033	1,100	1,116	101%	1,116	1,200
EQUIPMENT RENTAL	819	75	1,000	119	12%	800	1,000
CEMETERY CHARGES	9	530	100	0	0%	530	100
CONTRIBUTIONS TO OTHER	25,000	25,000	25,000	6,250	25%	18,000	25,000
TOTAL	85,606	85,578	83,124	37,331	45%	77,546	85,305

CONTINGENCIES 101-299

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
MISCELLANEOUS	11	1,976	0	321	0%	2,278	2,000
CONTRIBUTIONS TO OTHER	6,500	2,000	4,000	0	0%	0	4,000
TOTAL	6,511	5,641	4,000	321	8%	2,278	6,250

PUBLIC SAFETY 101-301

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	173,797	167,893	167,523	81,883	49%	168,380	240,464
SALARIES POLICE PT	8,037	31,971	29,895	9,993	33%	14,500	14,500
CROSSING GUARD WAGES	12,294	11,742	13,500	5,571	41%	12,960	13,500
FICA EXPENSE	14,468	15,792	16,544	7,317	44%	16,062	19,694
FRINGES	48,667	50,057	57,580	21,466	37%	48,525	58,000
UNIFORMS & CLEANING	1,557	527	2,300	107	5%	1,500	1,200
GAS & OIL	5,677	4,653	6,000	1,050	18%	3,000	3,000
SUPPLIES	7,126	2,049	10,000	667	7%	1,500	3,000
CROSSING GUARD SUPPLIES	0	0	100	54	54%	100	100
CONTRACTED SERVICES	6,476	5,638	6,500	2,698	42%	6,000	6,500
LABOR ATTORNEY	252	0	1,250	0	0%	500	1,250
INSURANCE	10,814	11,537	11,000	1,063	10%	11,711	11,000
UTILITIES	6,072	7,354	6,000	2,302	38%	6,000	6,000
VEHICLE MAINTENANCE	2,228	1,446	3,000	1,705	57%	1,500	5,000
EQUIPMENT RENTAL	15,079	160	15,000	171	1%	5,000	2,000
MISCELLANEOUS	2	0	0	0	0%	0	0
TRAINING	3,193	3,121	3,500	303	9%	3,000	1,500
CAPITAL EXPENDITURES	0	0	10,000	0	0%	5,000	3,000
TOTAL	315,738	313,940	359,692	136,350	38%	305,238	389,708

FIRE DEPARTMENT 101-336

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	13,556	11,651	12,000	6,888	57%	12,000	19,500
FICA EXPENSE	1,012	856	1,100	527	48%	1,530	1,500
UNIFORMS & CLEANING	0	0	1,000	0	0%	1,000	1,000
GAS & OIL	518	2,885	2,700	495	18%	700	1,800
SUPPLIES	27,594	21,856	20,000	6,484	32%	10,000	14,000
CONTRACTED SERVICES	12,048	9,358	8,000	4,572	57%	6,500	6,000
INSURANCE	6,369	5,852	6,000	203	3%	5,800	6,000
UTILITIES	9,279	5,269	6,900	1,140	17%	6,700	7,000
BUILDING MAINTENANCE	0	2,956	9,000	219	2%	5,000	9,000
VEHICLE MAINTENANCE	250	0	2,500	0	0%	1,000	2,500
EQUIPMENT RENTAL	0	226	0	0	0%	226	0
HYDRANT RENTAL	7,077	5,332	7,100	3,558	50%	7,100	7,100
MISCELLANEOUS	38	38	200	0	0%	100	200
TWP FIRE DEPT	66,468	20,245	61,000	9,126	15%	61,000	61,000
TRAINING	713	1,203	3,000	63	2%	3,000	3,000
CAPITAL EXPENDITURES	21,173	0	20,000	15,800	0%	0	20,000
TRANSFER TO PIF	6,000	12,000	6,000	0	0%	6,000	6,000
TRANSFER TO MVP	6,000	0	6,000	0	0%	6,000	6,000
TOTAL	178,096	99,727	172,500	49,075	28%	133,656	171,600

PUBLIC WORKS 101-441

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	33,185	39,024	39,942	23,088	58%	42,900	42,900
DPW DOWNTOWN MAINT	3,580	4,216	3,500	2,005	57%	3,450	3,500
FICA EXPENSE	2,754	2,935	3,825	1,905	50%	3,714	3,825
FRINGES	13,408	17,707	12,017	9,176	76%	13,520	12,017
GAS & OIL	6,477	6,455	8,500	1,370	16%	6,500	6,500
SUPPLIES	6,098	8,285	7,000	2,052	29%	7,000	8,000
CONTRACTED SERVICES	1,677	4,129	3,500	3,822	109%	5,000	4,000
LABOR ATTORNEY	252	0	2,500	0	0%	500	2,500
INSURANCE	7,130	7,353	7,500	235	3%	7,500	7,500
UTILITIES	11,959	16,163	13,000	3,568	27%	12,000	13,000
BUILDING MAINTENANCE	0	388	1,000	284	28%	1,082	1,000
EQUIPMENT RENTAL	8,386	10,482	25,000	2,547	10%	9,000	10,000
MISCELLANEOUS	611	(282)	500	167	33%	500	500
TRAINING	0	568	750	0	0%	750	1,000
CAPITAL EXPENDITURES	0	3,648	10,000	654	7%	5,000	5,000
TOTAL	95,518	121,071	138,534	50,873	37%	118,416	121,242

STREETLIGHTS 101-448

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
UTILITIES	34,236	37,264	33,000	14,938	45%	33,000	33,500
TOTAL	34,236	37,264	33,000	14,938	45%	33,000	33,500

CITY SIDEWALKS 101-600

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
CONTRACTED SERVICES	878	3,991	10,000	1,850	19%	1,000	4,000
TOTAL	878	3,991	10,000	1,850	19%	1,000	4,000

SIDEWALK MAINTENANCE 101-601

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	216	19	704	0	0%	800	1,000
FICA EXPENSE	16	1	75	0	0%	75	79
EQUIPMENT RENTAL	297	16	750	0	0%	500	750
TOTAL	530	36	1,529	0	0%	1,375	1,829

PLANNING COMMISSION 101-721

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
TRAINING	26	0	500	10	2%	0	500
TOTAL	26	0	500	10	2%	0	500

PARKS 101-751

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	13,078	14,445	14,758	6,892	47%	15,850	14,758
FICA EXPENSE	944	1,031	1,249	504	40%	1,213	1,148
FRINGES	1,094	1,082	2,866	766	27%	3,224	1,200
SUPPLIES	2,804	5,894	4,500	154	3%	4,500	3,000
CONTRACTED SERVICES	6,253	28,538	10,000	445	4%	30,000	1,000
TUTTLE PARK MAINTENANCE	192	177	1,000	45	5%	200	1,000
INSURANCE	1,079	1,066	1,200	75	6%	1,200	1,200
UTILITIES	3,025	3,254	2,500	1,410	56%	2,000	2,500
BUILDING MAINTENANCE	0	0	500	0	0%	0	500
EQUIPMENT RENTAL	7,784	6,488	7,500	2,443	33%	9,000	7,000
TOTAL	36,251	61,975	46,073	12,734	28%	67,187	33,306

POOL 101-756

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	175	0	214	43	20%	250	250
FICA EXPENSE	3	0	20	3	15%	20	20
SUPPLIES	0	236	0	0	0%	64	0
CONTRACTED SERVICES	0	0	5,000	0	0%	0	0
INSURANCE	1,136	1,129	1,200	52	4%	1,200	1,200
UTILITIES	1,383	924	1,500	211	14%	1,500	800
EQUIPMENT RENTAL	4	0	500	57	11%	500	500
MISCELLANEOUS	0	0	100	0	0%	100	100
TOTAL	2,702	2,289	8,534	366	4%	3,634	2,870

LIBRARY 101-790

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
SALARIES/WAGES	136	288	513	168	33%	200	513
FICA EXPENSE	10	21	70	12	17%	10	70
CONTRACTED SERVICES	1,188	1,434	1,500	33	2%	1,200	1,200
INSURANCE	704	685	750	0	0%	700	750
BUILDING MAINTENANCE	176	1,161	1,500	0	0%	1,100	1,500
EQUIPMENT RENTAL	91	241	500	171	34%	155	500
TOTAL	2,303	3,830	4,833	384	8%	3,365	4,533

INSURANCE AND BONDS 101-851

Expenditures	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/20	Proposed Budget
INSURANCE	8,227	8,587	8,300	90	1%	8,300	10,000
TOTAL	8,227	8,587	8,300	90	1%	8,300	10,000

SPECIAL REVENUE

MAJOR ROADS FUND 202

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
OTHER STATE GRANTS	11,414	0	0	0	0%	0	0
GAS & WEIGHT TAX	150,588	160,907	150,000	87,187	58%	150,000	150,000
BUILD MICHIGAN	3,487	3,489	3,500	1,745	50%	3,500	3,200
INTEREST EARNED	2,267	4,196	2,300	2,682	117%	2,300	3,500
MISC OTHER	378	0	0	0	0%	0	0
TOTAL	168,134	193,194	509,800	91,614	18%	156,700	156,700

ROUTINE MAINTENANCE 202-463

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES-MS RM	26,939	34,592	29,794	18,494	62%	32,000	30,000
FICA EXPENSE	2,745	2,491	2,521	1,344	53%	2,448	2,295
FRINGES	7,623	9,847	6,748	3,429	51%	7,592	10,000
SUPPLIES	2,194	5,194	4,500	1,106	25%	6,000	6,000
CONTRACTED SERVICES	20,680	37,314	23,389	2,865	12%	20,000	5,000
CONTRACTED SERVICES-RR							
CROSSING	3,389	0	0	0	0%	0	0
EQUIPMENT RENTAL	15,374	20,426	20,000	11,165	56%	20,000	15,000
TOTAL	78,943	109,864	86,952	38,403	44%	88,040	68,295

TRAFFIC SERVICES 202-474

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES-MS TR	1,401	703	1,281	1,187	93%	1,500	1,281
FICA EXPENSE	98	52	106	86	81%	106	106
SUPPLIES	1,667	1,693	3,000	0	0%	1,000	2,000
CONTRACTED SERVICES	0	0	1,500	0	0%	0	1,500
EQUIPMENT RENTAL	475	479	500	2,425	485%	300	3,000
TOTAL	3,641	2,927	6,387	3,698	58%	2,906	7,887

WINTER MAINTENANCE 202-478

	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES-MS WM	5,222	3,606	5,307	386	7%	4,000	5,307
FICA EXPENSE	382	260	479	28	6%	265	479
FRINGES	1,447	1,922	756	496	66%	1,500	1,500
SUPPLIES	5,653	5,990	6,000	3,468	58%	3,000	5,000
EQUIPMENT RENTAL	2,012	1,950	5,000	117	2%	2,500	1,000
TOTAL	14,716	13,728	17,542	4,495	26%	11,265	13,286

ADMINISTRATION 202-484

	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
CONTRACTED SERVICES	3,180	3,257	3,200	1,963	61%	3,200	3,200
TRAINING	0	0	1,000	0	0%	0	1,000
CONTRIBUTIONS TO OTHER	25,000	0	25,000	0	0%	25,000	25,000
TOTAL	28,180	3,257	29,200	1,963	7%	28,200	29,200

LOCAL ROADS FUND 203

	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
GAS & WEIGHT TAX	52,931	56,516	50,893	30,713	60%	53,000	53,000
OTHER STATE GRANTS	3,805	26,089	0	0	100%	26,088	1,200
BUILD MICHIGAN	1,226	1,225	1,300	511	39%	1,300	7,500
METRO ACT MAINTENANCE FEE	7,410	7,427	7,500	500	7%	7,500	1,000
INTEREST EARNED	0	329	0	716	0%	0	0
MISC OTHER	170	0	0	0	0%	0	25,000
CONTRIB. FROM OTHER FND	28,500	0	25,000	0	0%	25,000	
TOTAL	94,042	91,586	84,693	32,440	38%	112,888	87,700

CONSTRUCTION 203-451

	FY 2019-2020						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
CONTRACTED SERVICES	0	0	0	0	0%	0	0
TOTAL	0	0	0	0	0%	0	0

ROUTINE MAINTENANCE 203-463

Expenditures	Actual		FY 2019-2020				FY 2020-2021
	2017-2018	2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
SALARIES/WAGES-LS RM	17,112	19,500	21,414	10,856	51%	23,000	20,000
FICA EXPENSE	1,253	1,399	1,813	793	44%	1,760	1,530
FRINGES	6,261	7,821	5,546	2,843	51%	6,240	7,000
SUPPLIES	462	760	5,000	580	12%	500	5,000
CONTRACTED SERVICES	14,257	2,893	15,000	2,115	14%	5,000	10,000
EQUIPMENT RENTAL	10,312	9,474	10,000	6,680	67%	10,000	8,000
TOTAL	49,657	41,847	58,773	23,867	41%	46,500	51,530

TRAFFIC SERVICES 203-474

Expenditures	Actual		FY 2019-2020				FY 2020-2021
	2017-2018	2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
SALARIES/WAGES-LS TR	1,512	682	1,117	1,206	108%	1,200	1,500
FICA EXPENSE	106	50	103	88	85%	100	103
SUPPLIES	93	541	1,500	0	0%	100	1,500
EQUIPMENT RENTAL	311	441	500	2,425	485%	350	500
TOTAL	2,021	1,714	3,220	3,719	115%	1,750	3,603

WINTER MAINTENANCE 203-478

Expenditures	Actual		FY 2019-2020				FY 2020-2021
	2017-2018	2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
SALARIES/WAGES-LS WM	3,198	2,622	4,987	193	4%	4,000	4,500
FICA EXPENSE	231	188	412	14	3%	300	412
FRINGES	1,227	1,635	1,333	423	32%	1,400	1,500
SUPPLIES	3,571	6,303	4,000	2,217	55%	3,000	4,000
EQUIPMENT RENTAL	1,441	1,805	1,000	70	7%	2,500	1,000
TOTAL	9,669	12,553	11,732	2,917	25%	11,200	11,412

ADMINISTRATION 203-484

Expenditures	Actual		FY 2019-2020				FY 2020-2021
	2017-2018	2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
CONTRACTED SERVICES	1,185	1,157	1,200	1,963	164%	1,200	2,500
TRAINING	0	0	0	0	0%	0	0
TOTAL	1,185	1,157	1,200	1,963	164%	1,200	2,500

PUBLIC IMPROVEMENT FUND 245

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
INTEREST EARNED	1,666	3,011	1,500	1,562	0%	2,500	2,000
CONTRIBUTION FROM LDFA	6,000	0	0	0	0%	0	0
CONTRIBUTION FOR PARKS & REC	0	12,000	0	0	0%	0	6,000
TOTAL	7,666	15,011	1,500	1,562	0%	2,500	8,000

WATER DISTRIBUTION 245-557

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
TIF CAPTURE	101,874	109,632	94,760	0	0%	96,814	5,586
LOCAL COMM STAB SHARE TAX	0	0	25,750	0	0%	0	0
INTEREST EARNED	2,017	3,106	1,030	488	47%	4,000	2,000
MERCHANT BANNER SALES	900	850	1,133	0	0%	0	1,000
TOTAL	104,791	113,588	122,673	98,488	80%	156,966	15,086

DDA ACTIVITY 248-898

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
PUBLIC RELATIONS	4,969	9,293	13,390	200	1%	1,000	10,000
CHRISTMAS DECORATIONS	2,973	625	3,000	0	0%	700	3,000
DOWNTOWN MAINTENANCE	348	675	3,000	905	30%	500	3,000
FACADE GRANTS	3,550	0	3,657	0	0%	0	4,000
SPECIAL PROJECTS CONTINGENCY	4,462	26,089	23,175	4,667	20%	22,500	23,175
BANNER EXPENSE	0	35	2,000	39	2%	35	500
ADMIN SUPPORT	20,000	20,000	34,625	6,934	20%	20,000	13,250
TOTAL	36,302	57,141	82,847	13,196	16%	44,735	56,925

BUILDING DEPT FUND 249

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
CHARGES FOR SERVICES	3,000	2,000	4,120	0	0%	4,000	4,120
CONTRIBUTIONS FROM OTHER FND	6,786	6,628	12,000	7,079	59%	6,000	6,000
TOTAL	9,786	8,628	16,120	7,079	44%	10,000	10,120

INSPECTORS 249-371

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES-INSPECTORS	3,315	3,625	3,600	1,888	52%	3,200	3,600
FICA EXPENSE	250	276	309	144	47%	300	309
CONTRACTED SERVICES	5,543	5,096	10,000	5,101	51%	2,000	8,000
TOTAL	9,107	8,997	13,909	7,133	51%	5,500	11,909

LDFA FUND 250

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
LOCAL COMM STAB SHARE TAX	0	0	9,270	0	0%	0	0
TIF CAPTURE	70,379	59,025	66,950	0	0%	65,000	1,292
INTEREST EARNED	13,026	19,484	7,983	3,996	50%	12,000	7,983
MISC OTHER	0	300	0	120	0%	300	0
TOTAL	83,405	78,809	84,203	4,116	5%	77,300	9,275

LDFA ACTIVITY 250-897

			FY 2019-2020				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
INGHAM COUNTY EDC	9,401	9,450	9,500	8,770	92%	9,500	9,500
SPECIAL PROJECTS	58,794	0	350,500	158,986	45%	255,400	500
PUBLIC RELATIONS	0	0	5,000	0	0%	0	5,000
MISCELLANEOUS	4,728	4,714	1,500	275	18%	500	1,500
ADMIN SUPPORT	40,000	40,000	44,875	2,311	5%	40,000	23,250
FIRE DEPT CONTRIBUTION	14,000	14,000	14,000	0	0%	14,000	14,000
POLICE DEPT CONTRIBUTION	10,000	10,000	10,000	0	0%	10,000	10,000
TOTAL	136,923	102,907	435,375	170,492	39%	449,400	163,750

ENTERPRISE FUNDS

SEWER FUND - 590

			FY 2019-2021				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
STATE GRANT - SAW	28,840	38,732	0	0	0%	0	0
SEWER TAP FEES	16,657	20,347	0	0	0%	0	0
LAB FEES	6,060	80	1,545	20	1%	100	3,000
SEWER SALES	354,470	347,614	390,669	98,468	25%	350,000	390,000
SEWER PENALTIES	8,173	8,325	8,986	3,898	43%	8,724	7,500
INT EARNED-SEWER	8,043	10,355	4,120	996	24%	6,000	1,000
MISC OTHER	(8,390)	8,390	300,000	20,346	0%	0	0
CONTRIBUTION FROM LDFA	0	0	388,000	0	0%	120,000	0
TOTAL	413,853	433,843	1,093,320	123,728	11%	484,824	401,500

SEWER PLANT 590-528

			FY 2019-2021				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES	1,195	6,444	52,959	41,147	78%	82,500	84,000
FICA EXPENSE	86	483	5,000	5,029	101%	6,311	6,246
FRINGES	0	0	8,629	0	0%	8,629	8,629
SUPPLIES	1,932	3,220	10,000	6,752	68%	3,000	10,000
CONTRACTED SERVICES	183,258	187,967	18,750	41,820	223%	52,000	25,000
INSURANCE	5,646	5,980	6,386	0	0%	6,307	6,300
UTILITIES	0	7,842	50,000	11,279	0%	0	35,000
EQUIPMENT RENTAL	2,670	2,235	5,000	462	9%	2,500	3,000
MISCELLANEOUS	90	0	5,000	68	1%	0	1,000
TRAINING	0	0	3,500	1,095	0%	0	3,000
DEPRECIATION	57,353	57,353	0	0	0%	0	0
CAPITAL EXPENDITURES	25,340	33,176	200,000	62,748	31%	180,000	50,000
TOTAL	277,570	304,700	365,224	170,400	47%	341,247	232,175

SEWER COLLECTIONS 590-529

			FY 2019-2021				FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES	39,472	40,826	27,146	16,868	62%	39,125	35,000
FICA EXPENSE	2,974	2,970	3,083	1,248	40%	2,993	2,600
FRINGES	12,920	16,516	13,332	6,479	49%	13,000	13,000
SUPPLIES	5,367	5,388	10,000	163	2%	7,000	7,000
CONTRACTED SERVICES	81,279	43,753	73,130	17,037	23%	100,000	40,000
INSURANCE	557	556	2,060	204	10%	534	1,000
EQUIPMENT RENTAL	3,468	3,786	5,150	2,595	50%	3,500	3,500
MISCELLANEOUS	1,500	196	515	0	0%	200	500
TRAINING	0	635	1,500	930	62%	650	1,500
DEPRECIATION	46,759	45,862	0	0	0%	0	0
CAPITAL EXPENDITURES	0	2,647	2,647	18,966	717%	20,000	50,000
TOTAL	194,297	163,135	235,916	64,490	27%	187,002	154,100

ADMINISTRATIVE 590-558

Expenditures	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
MISCELLANEOUS	50	0	0	0	0%	0	0
ADMIN SUPPORT	30,000	30,000	30,000	0	0%	30,000	32,500
2012 WWTP DEBT SERVICE	0	0	26,000	17,394	67%	25,000	26,000
INT ON BOND DEBT	35,998	35,338	35,420	0	0%	36,108	33,000
TOTAL	66,047	65,338	110,070	17,394	16%	109,758	110,150

WATER FUND - 591

Revenues	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
MISC OTHER	3,839	16,878	300,000	0	0%	0	0
STATE GRANT	756,707	0	0	0	0%	0	0
WATER TAP FEES	2,307	40	1,566	20	1%	1,500	1,500
WATER TURN ON	1,465	1,925	1,545	910	59%	1,500	1,500
WATER SALES	373,962	388,651	436,804	111,017	25%	424,082	400,000
WATER PENALTIES	9,047	9,560	11,140	4,470	40%	10,816	9,000
INT EARNED-WATER	1,826	4,776	618	3,184	515%	3,200	4,500
HYDRANT RENTAL	6,714	6,714	7,265	1,679	23%	7,053	7,200
TWP HYDRANT RENTAL	7,062	7,053	7,274	0	0%	7,062	7,200
SALE OF FIXED ASSETS	(26)	0	0	0	0%	0	0
CONTRIBUTION FROM PIF	190,838	0	0	0	%	0	0
TOTAL	1,353,741	435,597	766,212	121,280	16%	455,213	530,900

WELLS AND IRON REMOVAL 591-556

Expenditures	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
SALARIES/WAGES	24,445	26,187	24,813	11,948	48%	26,650	25,000
FICA EXPENSE	1,803	1,880	2,100	866	41%	2,039	2,000
FRINGES	6,830	8,176	6,800	3,439	51%	7,650	8,500
SUPPLIES	1,951	8,269	15,000	2,392	16%	16,000	10,000
CONTRACTED SERVICES	39,305	55,754	50,470	2,807	6%	55,000	25,000
SDWA FEES	3,548	3,084	3,000	98	3%	3,100	3,000
INSURANCE	2,191	2,263	2,575	(182)	-7%	2,200	2,200
UTILITIES	22,058	19,711	22,000	3,986	18%	20,000	15,000
BUILDING MAINTENANCE	0	492	2,000	0	0%	2,000	2,000
EQUIPMENT RENTAL	1,715	1,554	5,000	371	7%	2,500	1,500
MISCELLANEOUS	407	1,043	3,500	140	4%	1,500	2,000
DEPRECIATION	7,951	7,945	0	0	0%	0	0
CAPITAL EXPENDITURES*	0	1,271	55,000	42,386	0%	45,000	50,000
TOTAL	112,204	137,629	192,258	68,251	35%	183,639	146,200

WATER DISTRIBUTION 591-557

	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
SALARIES/WAGES	55,044	38,163	43,904	27,777	63%	47,156	54,000
FICA EXPENSE	4,082	2,897	4,501	2,031	45%	4,370	4,200
FRINGES	16,078	20,403	18,000	8,027	45%	16,000	18,000
SUPPLIES	17,639	17,421	20,000	11,467	57%	30,000	30,000
BULK SUPPLIES FOR RESALE	3,522	0	3,500	0	0%	1,000	3,500
CONTRACTED SERVICES	20,971	6,331	20,600	6,198	30%	6,000	20,000
INSURANCE	1,788	1,763	2,060	(182)	-9%	1,718	2,000
UTILITIES	1,101	2,443	1,545	334	22%	1,500	1,500
EQUIPMENT RENTAL	8,345	4,270	10,000	1,619	16%	10,000	10,000
TRAINING	2,688	2,545	4,000	3,821	96%	3,500	3,500
DEPRECIATION	113,985	126,268	0	0	0%	0	0
CAPITAL EXPENDITURES	10,000	0	300,000	0	0%	5,000	50,000
TOTAL	255,243	222,504	428,110	61,092	14%	126,244	196,700

ADMINISTRATION 591-558

	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
ADMIN SUPPORT	30,000	30,000	30,000	0	0%	30,000	32,500
2012 WATER PROJ DEBT SERVICE	0	0	77,250	0	0%	75,000	75,000
INT ON BOND DEBT	34,312	32,531	33,990	15,563	46%	33,000	31,000
TOTAL	64,312	62,531	141,240	15,563	11%	138,000	138,500

MOTOR VEHICLE POOL FUND -661

	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Revenues							
INTEREST EARNED	6,796	9,519	6,800	3,561	52%	6,800	6,800
ALL EQUIP RENTAL	78,714	55,527	75,000	31,374	42%	75,000	70,000
FIRE DEPT EQUIP RENTAL	6,000	0	0	0	0%	0	6,000
SALE OF FIXED ASSETS	5,000	0	0	0	0%	0	0
MISC OTHER	6,238	0	277,575	0	0%	2,500	0
TOTAL	102,748	65,046	359,375	34,935	10%	84,300	82,800

PUBLIC SAFETY 661-301

	FY 2019-2021						FY 2020-2021
	Actual 2017-2018	Actual 2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
Expenditures							
VEHICLE MAINTENANCE	3,269	0	3,399	0	0%	3,300	3,399
DEPRECIATION	9,488	9,488	0	0	0%	0	0
CAPITAL EXPENDITURES*	0	1,015	40,000	0	0%	40,000	5,000
TOTAL	12,757	10,503	43,399	0	0%	3,300	8,399

DEPT OF PUBLIC WORKS 661-441

Expenditures	Actual		FY 2019-2021				FY 2020-2021
	2017-2018	2018-2019	Original Budget	Actual 1st 6 Months	% Used	Est. Position 6/30/2020	Proposed Budget
SALARIES/WAGES-DPW							
MVP	10,952	9,295	17,044	6,031	35%	19,373	17,044
FICA EXPENSE	783	660	1,526	431	28%	1,482	1,526
FRINGES	6,276	8,366	5,755	2,737	48%	6,475	7,000
GAS & OIL	6,839	8,080	10,000	1,792	18%	8,000	6,500
SUPPLIES	12,194	11,059	10,000	6,837	68%	9,000	15,000
CONTRACTED SERVICES	5,120	9,043	9,000	1,843	20%	8,000	8,000
EQUIPMENT RENTAL	0	0	1,700	0	0%	1,700	1,500
TRAINING	0	0	500	0	0%	500	500
DEPRECIATION	54,040	60,717	0	0	0%	0	0
CAPITAL EXPENDITURES*	0	2,648	232,000	231,589	100%	231,589	15,000
TOTAL	96,204	109,868	287,525	251,260	87%	286,119	72,070

DRAFT