



# 2021-2022 Budget

2<sup>nd</sup> Draft Budget – May 2021

# Table of Contents

City Administration .....	3
City of Leslie Organizational Chart .....	4
Manager’s Budget Message.....	6
Financial Policies .....	8
City Fund Structure .....	9
Process for Preparing the Annual Budget .....	10
Overview of Significant Budgeting Items .....	11
Consolidated Financial Schedule .....	12
Revenues .....	13
Expenditures.....	14
Fund Balance Information.....	15
Estimated Fund Balance for End of Fiscal Year 2020-2021.....	16
Estimated Fund Balance for End of Fiscal Year 2021-2022 .....	17
Revenue .....	18
Property Taxes.....	18
Utility Rates .....	19
State Revenue Sharing.....	20
Street Funds .....	20
Debt Data .....	20
Personnel Summary .....	24
Wages and Benefits.....	25
2021-2022 Budget Summary of Revenues, Expenditures and Fund Balance for All Funds.....	26
General Fund Revenues .....	27
General Fund Expenditures.....	28
General Fund.....	29
Special Revenue .....	36
Enterprise Fund.....	41

## 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, Utility Billing Clerk/Executive Assistant

Ron Bogart, Director of Public Works

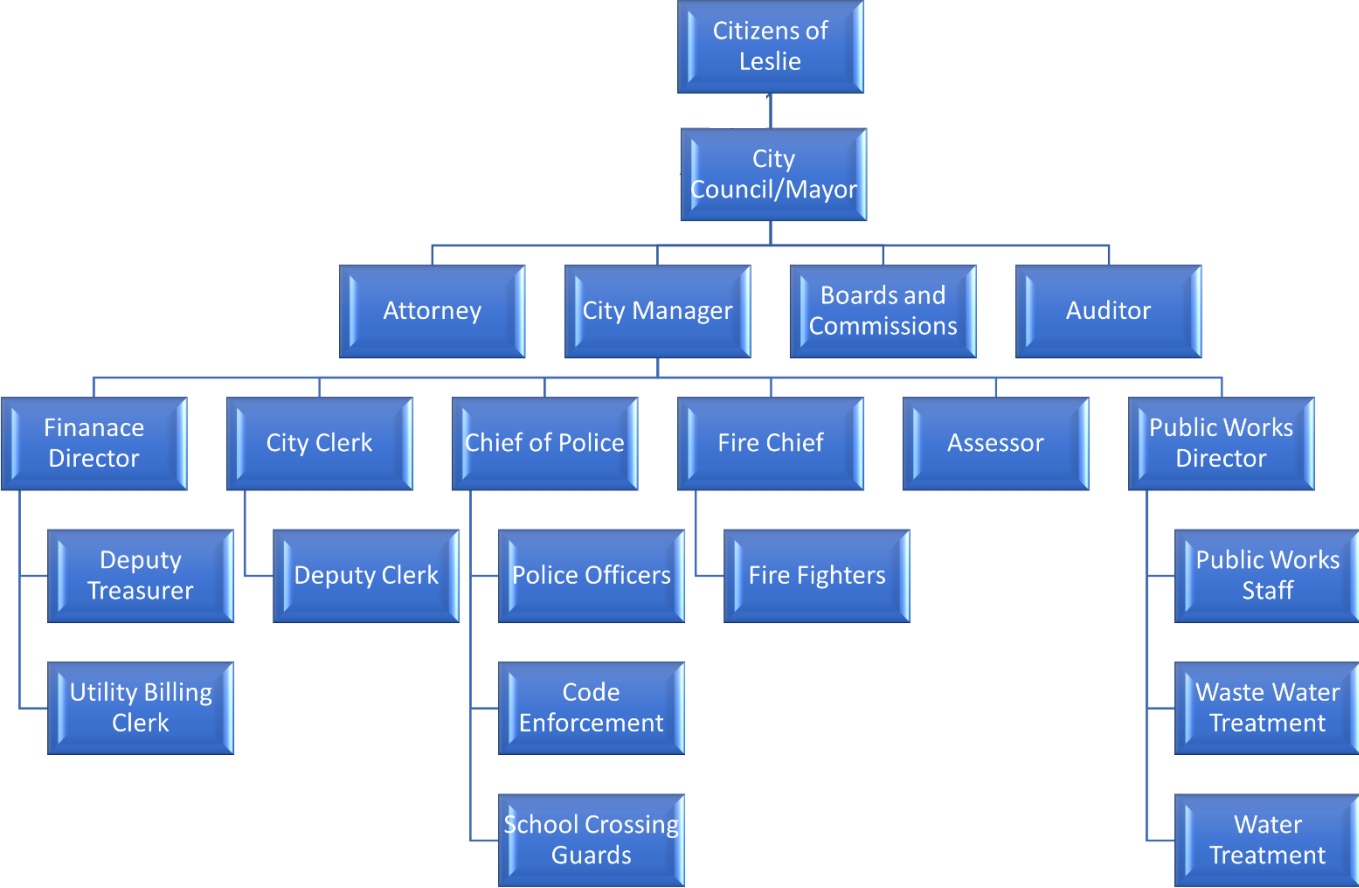
Evan Bennehoff, Police Chief

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 2021-2022. The proposed FY 21-22 budget is a living document, subject to amendments compliant with the Home Rule City Act and in accordance with the requirements of the City Charter. City staff will make budgetary decisions and prioritize projects and purchases according to the direction of Council.

The closing fiscal year (2020-2021) turned out quite differently than expected, largely because of the COVID-19 pandemic. The pandemic led to reduced staffing for a time in some departments and necessitated creativity on the part of our department heads and employees to continue to deliver services. Temporary furloughs and layoffs led to modest savings in some departments while additional funds were spent on safety equipment to give us the flexibility to safely serve the public. Several departments experienced staffing shortages as members contracted COVID-19. Quarantining, cleaning, and social distancing have helped reduce the spread.

The coming budget year has projects once again on track for starting and/or completing that were delayed due to the pandemic. Council identified three priorities: (1) WWTP renovation and collection system; (2) replacing lead service lines, and (3) funding for projects. DPW staff, in conjunction with Wightman (engineering firm), are gearing up to take on the first two of these projects. Administration will seek funding opportunities to help pay for the upcoming projects.

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

Our ability to continue to deliver superior services to our residents requires having difficult conversations with our residents and focusing on the tough decisions that must be made. This will require raising water and sewer rates higher than the established 3.5% each year to be able to pay back a loan from the USDA for the repairs/renovations at the WWTP and within the storm sewer system.

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

I would like to give special thanks to City staff for their dedication to the community and citizens

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

Respectfully,

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 March, City Council convened for its 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.

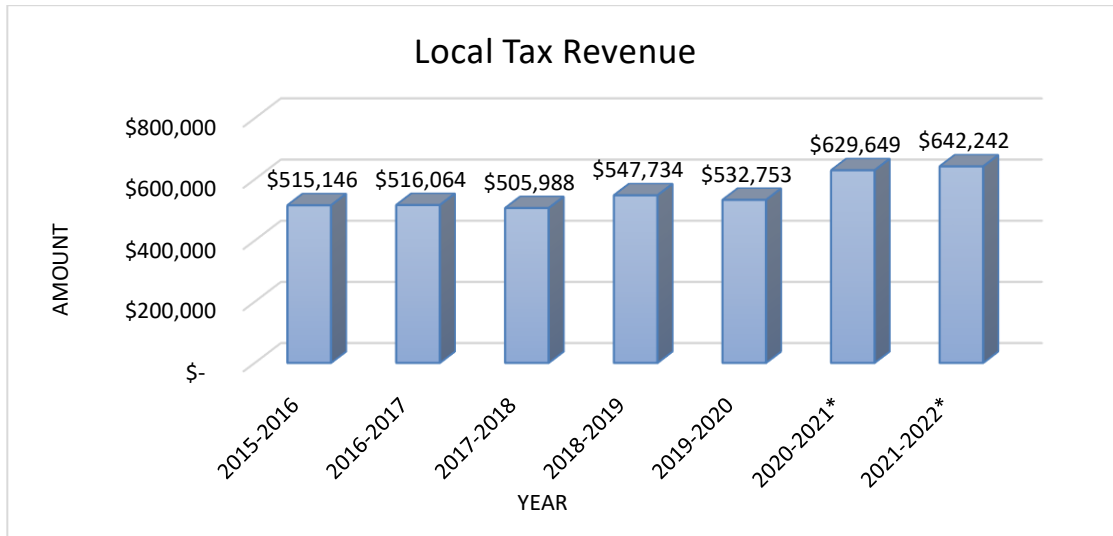
### **Fiscal Year 2020-2021 Budget Schedule:**

Distribute and approve budget schedule	January 19, 2021
Goals and Objectives Setting	March 16, 2021
Department head submit budget requests	By March 9, 2021
2020 Proposed Budget to Council, 1 <sup>st</sup> Draft	April 19, 2021
Council budget workshop	April 20, 2021 - at 6 pm.
Public Hearing on budget	May 18, 2021
City Council adopts budget and End of Fiscal Year Special Meeting*	June 29, 2021

\*The end of the fiscal year is to approve all bills before the fiscal year closes and make budget amendments for the fiscal year 2020-2021.

## Overview of Significant Budgeting Items

**Property Tax Information:** The City is seeing some signs of recovery. Overall, growth for the 2021-2022 fiscal year is anticipated to continue as new developments continue within the City.



\*Estimated Tax Revenue

Top 20 Taxpayers				
Business Name	Taxable Value	2020 City Taxes	Number of Parcels	% of Total Taxable Value
Consumers Energy	\$ 1,429,429	\$ 47,899	5	7.61%
JD Norman Leslie Bldg 1 LLC	\$ 1,150,650	\$ 38,269	2	6.08%
Bellevue Development LLC	\$ 680,398	\$ 22,800	3	3.62%
Lake to Lake Restoration	\$ 40,212	\$ 18,864	1	3.00%
Homestead Savings Bank	\$ 459,540	\$ 15,399	2	2.45%
Roberts Landco LLC	\$ 424,365	\$ 14,220	2	2.26%
Royal Wulff LLC	\$ 408,142	\$ 13,677	2	2.17%
MCM MI Leslie Estates	\$ 406,071	\$ 13,607	1	2.16%
Leslie Partners LLC	\$ 377,429	\$ 12,647	2	2.01%
114 S Main LLC	\$ 358,759	\$ 12,022	4	1.91%
Antler Development Comp	\$ 358,700	\$ 12,020	2	1.91%
Eaton Farm Bureau Cooperative	\$ 348,000	\$ 11,661	1	1.85%
JD Norman Leslie Bldg2 LLC	\$ 345,900	\$ 11,591	2	1.84%
Worthington Place Apartments LLC	\$ 319,097	\$ 10,693	1	1.70%
Leslie Management LLC	\$ 268,815	\$ 9,008	1	1.43%
Karns Management LLC	\$ 265,340	\$ 8,891	1	1.41%
Independent Bank	\$ 212,089	\$ 7,107	4	1.13%
Swan Residential LLC	\$ 184,000	\$ 6,166	2	0.98%
Fuller Christopher & Nanette	\$ 180,208	\$ 6,039	4	0.96%
Fleetwing 81 LLC	\$ 178,222	\$ 5,972	3	0.95%

**Water/Sewer Revenue:** Rates are raised 3.5% annually on July 1 by City Ordinance, which Council approved in 2009. Going forward, rates will need to be increased more to account for the WWTP renovation project that will initially be funded through revenue bonds and a loan from the USDA. The USDA requires a rate structure high enough to pay back any loans.

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

**Road Funding:** The City anticipates that we will receive \$265,000 in FY 2021-2022 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.

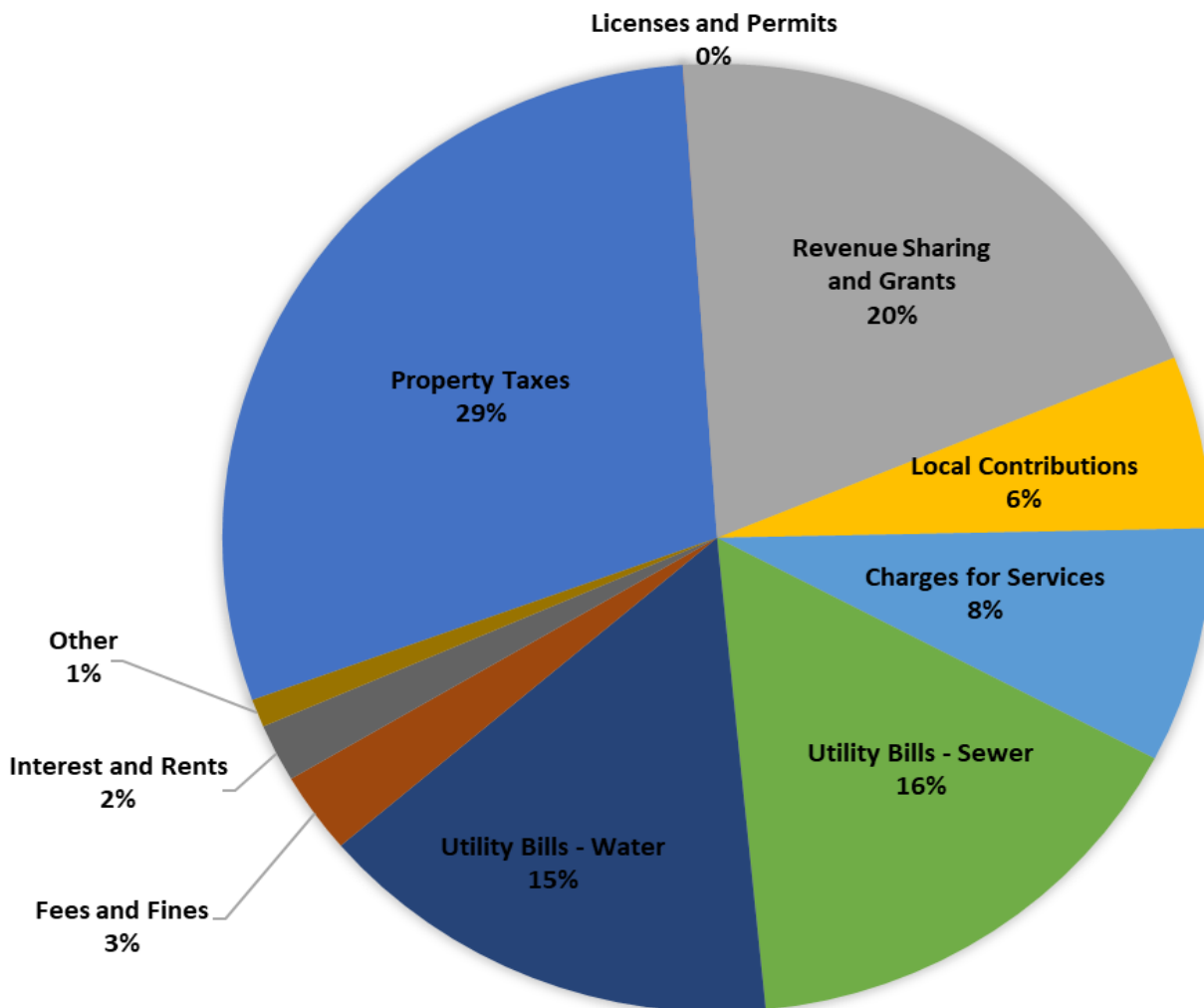
## Consolidated Financial Schedule

The summary of revenues and expenditures of all funds of the City of Leslie displayed by revenue source and expenditure objective for Fiscal Year 2021-2022. 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.

## Revenues

### Revenue Sources - All Funds

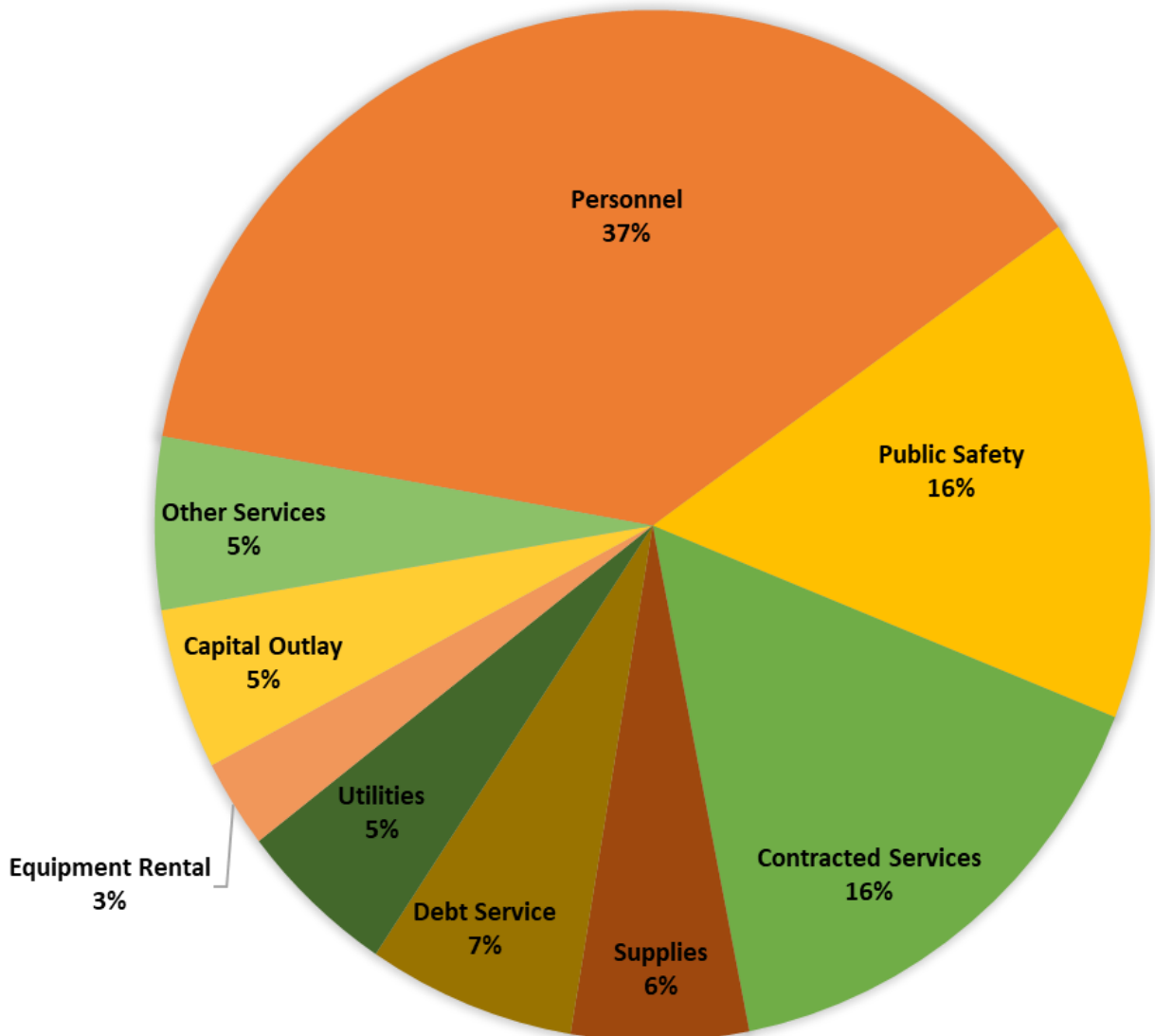
Source	Amount
Property Taxes	\$ 749,174
Licenses and Permits	\$ 300
Revenue Sharing and Grants	\$ 505,824
Local Contributions	\$ 149,620
Charges for Services	\$ 204,226
Utility Bills - Sewer	\$ 400,000
Utility Bills - Water	\$ 390,000
Fees and Fines	\$ 70,160
Interest and Rents	\$ 50,200
Other	\$ 24,273
<b>Total Revenues</b>	<b>\$ 2,543,777</b>



# Expenditures

## Expenditures All Funds

Function	Amount
Personnel	\$ 914,112
Public Safety	\$ 388,764
Contracted Services	\$ 387,068
Supplies	\$ 140,600
Debt Service	\$ 165,000
Utilities	\$ 125,500
Equipment Rental	\$ 68,100
Capital Outlay	\$ 124,000
Other Services	\$ 132,100
<b>Total Expenditures</b>	<b>\$ 2,445,244</b>



## 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 2020-2021

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 previous fiscal years. However, the gap is much less this year. The fee structure increase currently in place is not sufficient to build the fund balance for future infrastructure replacement and repair, causing the City to continually dip into fund balance reserves.

<b>Fund</b>	<b>Balance 7/1/2020</b>	<b>FY 2020-2021 Estimated Outcome</b>	<b>Estimated Balance 6/30/2021</b>
101 - General	687,003	307,635	994,638
202 - Major Street	295,477	29,889	325,366
203 - Local Street	84,853	(5,682)	79,171
245 - Public Improv.	166,026	2,000	168,026
248 - DDA	239,682	(33,779)	205,903
249 - Building Dept.	1,098	(1,909)	(811)
250 - LDFA	399,461	(194,625)	204,836
590 - Sewer	1,939,466	(101,324)	1,838,142
591 - Water	2,792,571	(39,000)	2,753,571
661 - MVP	1,449,429	(20,300)	1,429,129
<b>TOTAL</b>	<b>8,055,066</b>	<b>(57,095)</b>	<b>7,997,971</b>

## Estimated Fund Balance for End of Fiscal Year 2021-2022

Fund	Balance 7/1/2021	FY 2021-2022 Estimated Net Outcome	Estimated Fund Balance 6/30/2022
101 - General	994,638	3,021	997,659
202 - Major Street	325,366	73,860	399,226
203 - Local Street	79,171	28,684	107,855
245 - Public Improv.	168,026	2,000	170,026
248 - DDA	205,903	13,969	219,872
249 - Building Dept.	(811)	(1,289)	(2,100)
250 - LDFA	204,836	(28,687)	176,149
590 - Sewer	1,838,142	(2,008)	1,836,134
591 - Water	2,753,571	5,083	2,758,654
661 - MVP	1,429,129	3,900	1,433,029
<b>TOTAL</b>	<b>7,997,971</b>	<b>98,533</b>	<b>8,096,504</b>

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. 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 were pushed off for a year as the economy felt the fallout of COVID-19. Capital improvement items that were pushed off cannot wait any longer and will have to be addressed at the WWTP.

The water tower needs to be painted, cleaned and inspected at a cost of approximated \$110,000.

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.



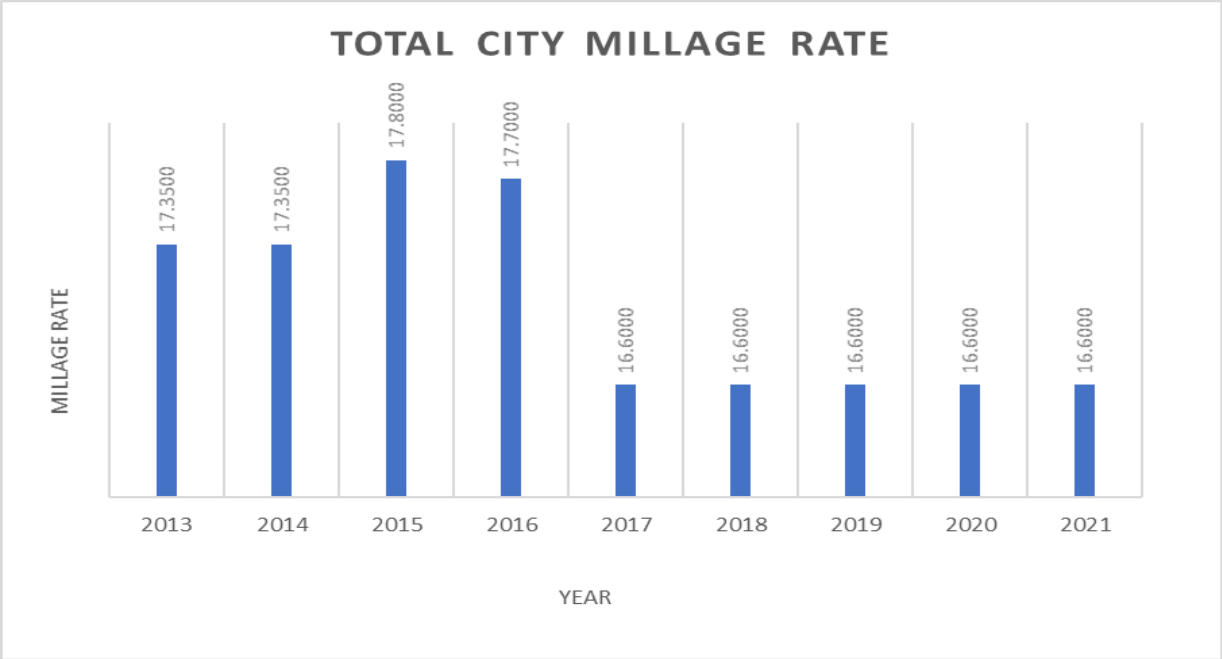
# Revenue

## 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 2021-2022 as it has since 2006. Council will need to strongly evaluate raising the millage rate or look at cutting some of the services currently provided.



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

## 2021 City of Leslie Resident Tax Bill Distribution

Receiving Entity	Millage Rates		Approximate portion of every dollar	
	PRE	Non-PRE	PRE	Non-PRE
<b>City of Leslie</b>	<b>16.6000</b>	<b>16.6000</b>	<b>\$0.32</b>	<b>\$0.24</b>
Lansing Community College	3.7777	3.7777	\$0.07	\$0.05
State Education Tax	6.0000	6.0000	\$0.12	\$0.09
Ingham County Operating	6.8000	6.8000	\$0.13	\$0.10
Ingham County Non-Operating	5.1165	5.1165	\$0.10	\$0.07
Capital Region Airport Authority	0.6990	0.6990	\$0.01	\$0.01
Ingham Intermediate School	6.2384	6.2384	\$0.12	\$0.09
Leslie Public School Debt	2.0000	2.0000	\$0.04	\$0.03
Leslie Public School Sinking	2.9922	2.9922	\$0.06	\$0.04
Capital Area District Library	1.5567	1.5567	\$0.03	\$0.02
Leslie Public School	0.0000	17.9782	\$0.00	\$0.26
<b>Total Millage for 2020</b>	<b>51.7805</b>	<b>69.7587</b>	<b>\$1.00</b>	<b>\$1.00</b>

**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.

### Utility Rates

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

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

## State Revenue Sharing

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

Year	Constitutional	Statutory / CVTRS	Supplemental	Total Payment Received
2004	\$ 134,780	\$ 138,146		\$ 272,926
2005	\$ 137,996	\$ 131,955		\$ 269,951
2006	\$ 140,345	\$ 126,602		\$ 266,947
2007	\$ 137,429	\$ 121,568		\$ 258,997
2008	\$ 142,018	\$ 116,979		\$ 258,997
2009	\$ 133,940	\$ 116,979		\$ 250,919
2010	\$ 129,836	\$ 93,331		\$ 223,167
2011	\$ 124,877	\$ 98,290		\$ 223,167
2012	\$ 132,919	\$ 63,312		\$ 196,231
2013	\$ 135,671	\$ 67,836		\$ 203,507
2014	\$ 138,853	\$ 71,103		\$ 209,956
2015	\$ 141,034	\$ 73,275		\$ 214,309
2016	\$ 140,898	\$ 73,275		\$ 214,173
2017	\$ 149,019	\$ 73,275		\$ 222,294
2018	\$ 152,955	\$ 73,275	\$ 1,503	\$ 227,733
2019	\$ 159,931	\$ 73,275	\$ 1,495	\$ 234,701
2020	\$ 159,775	\$ 63,740		\$ 223,515
2021	\$ 167,604	\$ 76,490		\$ 244,094
2022	\$ 162,939	\$ 78,019		\$ 240,958
<b>Totals:</b>	<b>\$ 2,722,819</b>	<b>\$ 1,730,725</b>	<b>\$ 2,998</b>	<b>\$ 4,456,542</b>

## 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		
<b>TOTAL</b>	<b>\$ 1,384,000</b>	<b>\$ 811,202</b>	<b>\$ 2,195,202</b>		

**Construction Loan - June 26, 2012**

**\$1,657,723**

Debt service paid by water revenues

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

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

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

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

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

\*Debt to be repaid with Bond Proceeds

## Personnel Summary

The 2021-22 fiscal year proposes a total of 14 full-time employees.

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

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

### Full-Time Personnel Summary

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	2017- 2018 Actual	2018- 2019 Actual	2019- 2020 Actual	2020- 2021 Actual
Administration	6	5	5.5	6
Police Department	2	2	2	3
Department of Public Works	3	3	3	3
Public Utilities	1	1	1	2

### Part-Time Personnel Hours or Shifts Worked Summary

---

	2017- 2018 Actual	2018- 2019 Actual	2019- 2020 to 4-11-20	2020- 2021 Proposed
Police Department - hours	1420.5	1274.5	1274.5	1500
Crossing Guards - shifts	1069	764	764	1080
Seasonal Workers - DPW	0	0	0	1040

## Wages and Benefits

The budget for Fiscal Year 2021-2022 shows a four (4%) percent increase for all department heads and non-union employees. Contractual increases under the current AFSCME and FOP Union contracts will continue with AFSCME receiving a 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.



## 2021-2022 Budget

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

Fund	Estimated Balance 7/1/2021	FY 2021-2022 Revenues	FY 2021-2022 Total Appropriations	FY 2021-2022 Expenditures	Estimated Fund Balance 6/30/2022	Fund Balance +/-	Percentage of Fund Balance
101 - General	994,638	1,280,497	2,275,135	1,277,476	997,659	3,021	44%
202 - Major Street	325,366	196,840	522,206	122,980	399,226	73,860	76%
203 - Local Street	79,171	105,026	184,197	76,342	107,855	28,684	59%
245 - Public Improv.	168,026	2,000	170,026	0	170,026	2,000	100%
248 - DDA	205,903	29,925	235,828	15,956	219,872	13,969	93%
249 - Building Dept.	(811)	10,620	9,809	11,909	(2,100)	(1,289)	-21%
250 - LDFA	204,836	12,669	217,505	41,356	176,149	(28,687)	81%
590 - Sewer	1,838,142	398,500	2,236,642	400,508	1,836,134	(2,008)	82%
591 - Water	2,753,571	430,900	3,184,471	425,817	2,758,654	5,083	87%
661 - MVP	1,429,129	76,800	1,505,929	72,900	1,433,029	3,900	95%
<b>TOTAL</b>	<b>7,997,971</b>	<b>2,543,777</b>	<b>10,541,748</b>	<b>2,445,244</b>	<b>8,096,504</b>	<b>98,533</b>	<b>77%</b>

## GENERAL FUND 101

### Revenues

Revenues	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
PROPERTY TAXES	533,850	629,649	629,649	642,242	2.0%
TRAILER TAXES	140	432	432	400	-7.4%
LOC COMM STAB SHARE TAX	142,252	81,210	81,211	81,211	0.0%
PENALTIES/INT ON PROP TAXES	6,237	4,300	4,300	5,000	16.3%
ADMIN FEES ON PROP TAXES	21,042	25,250	25,250	25,250	0.0%
LICENSES & PERMITS	78	303	300	300	-1.0%
CABLE TV FRANCHISE FEE	9,942	11,110	11,000	11,110	0.0%
TWP REIMBURSEMENT-FIRE	27,745	61,000	61,000	61,000	0.0%
FEDERAL GRANTS-OTHER	0	40,819	40,819	0	-100.0%
STATE SHARED REVENUE	240,392	241,470	241,470	240,958	-0.2%
WOODLAWN CEM REIMB	65,415	57,726	57,726	57,726	0.0%
DDA ADMIN CONTRIBUTION	20,000	13,250	13,250	13,250	0.0%
LDFA ADMIN CONTRIBUTION	40,000	23,250	23,250	23,250	0.0%
LDFA CONTRIB TO FIRE	14,000	14,000	14,000	14,000	0.0%
W/S ADMIN CONTRIBUTION	60,000	60,000	60,000	60,000	0.0%
LDFA CONTRIB TO POLICE	10,000	10,000	10,000	10,000	0.0%
INTEREST EARNED	12,597	10,000	10,000	10,000	0.0%
SALE OF LAND IN BUSINESS PARK	20,900	237,492	237,492	0	-100.0%
LESLIE PUB SCHOOL-XING GUAR	12,000	8,000	8,000	8,000	0.0%
MISC OTHER	65,139	16,773	16,773	15,000	-10.6%
LIQUOR CONTROL FEE	1,609	1,800	1,762	1,800	0.0%
<b>TOTAL</b>	<b>1,303,338</b>	<b>1,429,090</b>	<b>1,547,684</b>	<b>1,280,497</b>	<b>-10.4%</b>

## General Fund Expenditures

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
CITY COUNCIL	11,929	10,895	10,895	10,897	0.0%
CITY MANAGER	90,557	100,632	100,632	105,974	5.3%
CITY ATTORNEY	30,812	30,000	30,000	30,000	0.0%
CITY CLERK	64,676	69,714	69,714	73,342	5.2%
BOARD OF REVIEW	474	540	440	540	0.0%
FINANCE DIRECTOR	51,383	76,243	74,243	76,404	0.2%
ASSESSOR	17,739	17,800	16,900	17,800	0.0%
ELECTIONS	7,055	4,300	9,399	5,800	34.9%
CITY HALL	120,535	73,047	73,047	73,047	0.0%
CEMETERY	83,986	85,205	85,355	87,200	2.3%
CONTINGENCY	2,150	6,000	6,000	6,000	0.0%
POLICE	312,201	389,708	392,484	383,564	-1.6%
FIRE	98,513	171,600	156,677	189,300	10.3%
PUBLIC WORKS	114,507	121,242	127,225	124,941	3.1%
STREETLIGHTS	33,169	33,500	13,250	38,000	13.4%
SIDEWALKS	3,025	4,500	1,000	4,500	0.0%
SIDEWALKS-SNOW	0	1,829	1,829	1,829	0.0%
PLANNING COMMISSION	535	0	0	500	100.0%
CITY PARKS	22,276	33,306	33,306	31,748	-4.7%
COMMUNITY POOL	1,950	2,870	0	0	-100.0%
CITY LIBRARY	1,141	4,533	4,533	4,520	-0.3%
INSURANCE & BONDS	8,845	10,000	10,000	9,000	-10.0%
<b>TOTAL</b>	<b>1,077,458</b>	<b>1,247,464</b>	<b>1,240,049</b>	<b>1,277,476</b>	<b>2.4%</b>

### CITY COUNCIL 101-101

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	8,540	6,500	6,500	6,500	0.0%
FICA EXPENSE	653	497	497	497	0.0%
SUPPLIES	384	398	398	400	0.5%
MEMBERSHIPS	2,102	1,500	1,500	1,500	0.0%
MISCELLANEOUS	250	0	0	0	0.0%
TRAINING	0	2,000	2,000	2,000	0.0%
<b>TOTAL</b>	<b>11,929</b>	<b>10,895</b>	<b>10,895</b>	<b>10,897</b>	<b>0.0%</b>

### CITY MANAGER 101-172

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	69,549	75,800	75,800	78,074	2.9%
FICA EXPENSE	5,626	5,988	5,988	6,000	0.2%
FRINGES	9,681	15,244	15,244	16,100	5.3%
MEMBERSHIPS	843	1,000	1,000	1,000	0.0%
UTILITIES	665	500	500	700	28.6%
MISCELLANEOUS	19	100	100	100	0.0%
TRAINING	4,174	2,000	2,000	4,000	50.0%
<b>TOTAL</b>	<b>90,557</b>	<b>100,632</b>	<b>100,632</b>	<b>105,974</b>	<b>5.0%</b>

### CITY ATTORNEY 101-210

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
ATTORNEY	30,812	30,000	30,000	30,000	0.0%
<b>TOTAL</b>	<b>30,812</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0.0%</b>

### CITY CLERK 101-215

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	45,644	47,322	47,322	48,742	2.9%
FICA EXPENSE	3,265	3,186	3,186	3,400	6.3%
FRINGES	14,582	18,000	18,000	19,000	5.3%
MISCELLANEOUS	0	206	206	200	-3.0%
TRAINING	1,185	1,000	1,000	2,000	50.0%
<b>TOTAL</b>	<b>64,676</b>	<b>69,714</b>	<b>69,714</b>	<b>73,342</b>	<b>4.9%</b>

### BOARD OF REVIEW 101-247

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	440	500	500	500	0.0%
FICA EXPENSE	34	40	40	40	0.0%
<b>TOTAL</b>	<b>474</b>	<b>540</b>	<b>540</b>	<b>540</b>	<b>0.0%</b>

### FINANCE DIRECTOR 101-253

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	43,136	46,800	46,800	48,204	2.9%
FICA EXPENSE	3,190	3,553	3,553	3,700	4.0%
FRINGES	2,355	21,890	21,890	22,500	2.7%
TRAINING	2,702	2,000	2,000	2,000	0.0%
<b>TOTAL</b>	<b>51,383</b>	<b>76,243</b>	<b>74,243</b>	<b>76,404</b>	<b>0.2%</b>

### CITY ASSESSOR 101-257

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	939	1,000	100	1,000	0.0%
CONTRACTED SERVICES	16,800	16,800	16,800	16,800	0.0%
<b>TOTAL</b>	<b>17,739</b>	<b>17,800</b>	<b>16,900</b>	<b>17,800</b>	<b>0.0%</b>

### ELECTIONS 101-262

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	1,880	3,500	3,500	3,500	0.0%
SUPPLIES	3,078	800	4,723	800	0.0%
CONTRACTED SERVICES	2,039	1,000	892	1,000	0.0%
MISCELLANEOUS	35	400	284	400	0.0%
TRAINING	23	100	0	100	0.0%
<b>TOTAL</b>	<b>7,055</b>	<b>4,300</b>	<b>9,399</b>	<b>5,800</b>	<b>25.9%</b>

### CITY HALL 101-265

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	545	500	500	500	0.0%
FICA EXPENSE	40	29	29	29	0.0%
SUPPLIES	12,057	10,000	10,000	10,000	0.0%
BANK FEES	409	618	618	618	0.0%
CONTRACTED SERVICES	86,803	40,000	40,000	40,000	0.0%
CITY HALL PUBLISHING	3,122	2,000	2,000	2,000	0.0%
INSURANCE	1,908	1,700	1,700	1,700	0.0%
UTILITIES	9,847	11,000	11,000	11,000	0.0%
BUILDING MAINTENANCE	0	1,000	1,000	1,000	0.0%
EQUIPMENT RENTAL	29	100	100	100	0.0%
MISCELLANEOUS	60	100	100	100	0.0%
CAPITAL EXPENDITURES	5,715	6,000	6,000	6,000	0.0%
<b>TOTAL</b>	<b>120,535</b>	<b>73,047</b>	<b>73,047</b>	<b>73,047</b>	<b>0.0%</b>

### CEMETERY 101-276

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	58,266	53,790	53,790	55,500	3.1%
FICA EXPENSE	4,468	4,115	4,115	4,300	4.3%
SUPPLIES	0	100	100	100	0.0%
INSURANCE	1,937	1,200	1,200	1,200	0.0%
EQUIPMENT RENTAL	194	1,000	1,000	1,000	0.0%
CEMETERY CHARGES	371	0	150	100	100.0%
CONTRIBUTIONS TO OTHER	18,750	25,000	25,000	25,000	0.0%
<b>TOTAL</b>	<b>83,986</b>	<b>85,205</b>	<b>85,355</b>	<b>87,200</b>	<b>2.3%</b>

### CONTINGENCIES 101-299

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
MISCELLANEOUS	1,918	2,000	2,000	2,000	0.0%
MISC. FIRE DEPT. CHARGES	232	0	0	0	0.0%
CONTRIBUTIONS TO OTHER	0	4,000	4,000	4,000	0.0%
<b>TOTAL</b>	<b>2,150</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0.0%</b>

## PUBLIC SAFETY 101-301

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	169,574	240,464	240,464	240,464	0.0%
SALARIES POLICE PT	18,722	14,500	14,500	15,500	6.9%
CROSSING GUARD WAGES	13,496	13,500	13,500	13,500	0.0%
FICA EXPENSE	15,455	19,694	19,694	17,000	-13.7%
FRINGES	49,208	58,000	58,000	55,000	-5.2%
UNIFORMS & CLEANING	539	1,200	3,976	2,500	108.3%
GAS & OIL	3,332	3,000	3,000	3,000	0.0%
SUPPLIES	1,445	3,000	3,000	2,500	-16.7%
CROSSING GUARD SUPPLIES	54	100	100	100	0.0%
CONTRACTED SERVICES	16,645	6,500	6,500	5,500	-15.4%
LABOR ATTORNEY	0	1,250	1,250	1,000	-20.0%
INSURANCE	13,131	11,000	11,000	11,000	0.0%
UTILITIES	6,634	6,000	6,000	6,000	0.0%
VEHICLE MAINTENANCE	2,369	5,000	5,000	5,000	0.0%
EQUIPMENT RENTAL	171	2,000	2,000	1,000	-50.0%
MISCELLANEOUS	945	0	0	0	0.0%
TRAINING	481	1,500	1,500	1,500	0.0%
CAPITAL EXPENDITURES	0	3,000	3,000	3,000	0.0%
<b>TOTAL</b>	<b>312,201</b>	<b>389,708</b>	<b>392,484</b>	<b>383,564</b>	<b>-1.6%</b>

## FIRE DEPARTMENT 101-336

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	13,469	35,500	35,500	35,500	0.0%
FICA EXPENSE	1,030	2,800	3,177	3,200	14.3%
UNIFORMS & CLEANING	0	1,000	1,000	1,000	0.0%
GAS & OIL	1,136	1,800	1,800	1,800	0.0%
SUPPLIES	11,778	14,000	1,400	14,000	0.0%
CONTRACTED SERVICES	9,539	6,000	6,000	6,000	0.0%
INSURANCE	6,614	6,000	6,000	6,000	0.0%
UTILITIES	4,289	7,000	7,000	7,000	0.0%
BUILDING MAINTENANCE	1,240	9,000	9,000	9,000	0.0%
VEHICLE MAINTENANCE	0	2,500	2,500	2,500	0.0%
EQUIPMENT RENTAL	0	0	0	0	0.0%
HYDRANT RENTAL	7,120	7,100	7,100	7,100	0.0%
MISCELLANEOUS	0	200	200	200	0.0%
MISC - TWP 1/2 FIRE DEPT	2,250	0	0	0	0.0%
TWP FIRE DEPT	24,185	61,000	61,000	61,000	0.0%
TRAINING	63	3,000	3,000	3,000	0.0%
CAPITAL EXPENDITURES	15,800	20,000	0	20,000	0.0%
TRANSFER TO PIF	0	6,000	6,000	6,000	0.0%
TRANSFER TO MVP	0	6,000	6,000	6,000	0.0%
<b>TOTAL</b>	<b>98,513</b>	<b>171,600</b>	<b>156,677</b>	<b>189,300</b>	<b>10.3%</b>

## PUBLIC WORKS 101-441

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	42,507	42,900	42,900	44,616	3.8%
DPW DOWNTOWN MAINT	3,874	3,500	3,500	3,500	0.0%
FICA EXPENSE	3,511	3,825	3,825	3,825	0.0%
FRINGES	18,742	12,017	21,000	22,000	45.4%
GAS & OIL	6,034	6,500	6,500	5,000	-30.0%
SUPPLIES	4,566	8,000	7,000	5,000	-60.0%
CONTRACTED SERVICES	5,521	4,000	4,000	4,000	0.0%
LABOR ATTORNEY	0	2,500	500	1,000	-150.0%
INSURANCE	8,346	7,500	7,500	7,500	0.0%
UTILITIES	15,214	13,000	13,000	13,000	0.0%
BUILDING MAINTENANCE	805	1,000	1,000	1,000	0.0%
EQUIPMENT RENTAL	3,312	10,000	10,000	8,000	-25.0%
MISCELLANEOUS	233	500	500	500	0.0%
TRAINING	811	1,000	1,000	1,000	0.0%
CAPITAL EXPENDITURES	1,031	5,000	5,000	5,000	0.0%
<b>TOTAL</b>	<b>114,507</b>	<b>121,242</b>	<b>127,225</b>	<b>124,941</b>	<b>3.0%</b>

## STREET LIGHTS 101-448

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
UTILITIES	33,169	33,500	33,500	38,000	11.8%
<b>TOTAL</b>	<b>33,169</b>	<b>33,500</b>	<b>33,500</b>	<b>38,000</b>	<b>11.8%</b>

## CITY SIDEWALKS 101-600

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
CONTRACTED SERVICES	3,025	4,500	4,500	4,500	0.0%
<b>TOTAL</b>	<b>3,025</b>	<b>4,500</b>	<b>1,000</b>	<b>4,500</b>	<b>0.0%</b>

## SIDEWALK MAINTENANCE 101-601

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	0	1,000	1,000	1,000	0.0%
FICA EXPENSE	0	79	79	79	0.0%
EQUIPMENT RENTAL	0	750	750	750	0.0%
<b>TOTAL</b>	<b>0</b>	<b>1,829</b>	<b>1,829</b>	<b>1,829</b>	<b>0.0%</b>



## PLANNING COMMISSION 101-721

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
TRAINING	535	0	0	500	100.0%
TOTAL	535	0	0	500	100.0%

## PARKS 101-751

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	10,983	14,758	14,758	15,200	2.9%
FICA EXPENSE	797	1,148	1,148	1,148	0.0%
FRINGES	1,176	1,200	1,200	1,200	0.0%
SUPPLIES	929	3,000	3,000	3,000	0.0%
CONTRACTED SERVICES	445	1,000	1,000	1,000	0.0%
TUTTLE PARK MAINTENANCE	45	1,000	1,000	1,000	0.0%
INSURANCE	1,142	1,200	1,200	1,200	0.0%
UTILITIES	2,928	2,500	2,500	2,500	0.0%
BUILDING MAINTENANCE	0	500	500	500	0.0%
EQUIPMENT RENTAL	3,831	7,000	7,000	5,000	-40.0%
TOTAL	22,276	33,306	33,306	31,748	-4.9%

## POOL 101-756

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	43	250	250	200	-20.0%
FICA EXPENSE	3	20	20	20	0.0%
CONTRACTED SERVICES	0	0	0	0	0.0%
INSURANCE	1,215	1,200	1,200	1,200	0.0%
UTILITIES	632	800	800	800	0.0%
EQUIPMENT RENTAL	57	500	500	250	-50.0%
MISCELLANEOUS	0	100	100	100	0.0%
TOTAL	1,950	2,870	2,870	2,570	-10.5%

### LIBRARY 101-790

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	168	513	513	500	-2.5%
FICA EXPENSE	12	70	70	70	0.0%
CONTRACTED SERVICES	33	1,200	1,200	1,200	0.0%
INSURANCE	756	750	750	750	0.0%
BUILDING MAINTENANCE	0	1,500	1,500	1,500	0.0%
EQUIPMENT RENTAL	172	500	500	500	0.0%
TOTAL	1,141	4,533	4,533	4,520	-0.3%

### INSURANCE AND BONDS 101-851

Expenditures	Actual 2019-2020	Current Year 2020-2021		Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
INSURANCE	8,845	10,000	10,000	9,000	-10.0%
TOTAL	8,845	10,000	10,000	9,000	-10.0%

## SPECIAL REVENUE

### MAJOR ROADS FUND 202

Revenues	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
GAS & WEIGHT TAX	172,909	150,000	150,000	190,140	26.8%
BUILD MICHIGAN	3,490	3,200	3,500	3,200	0.0%
INTEREST EARNED	4,013	3,500	3,500	3,500	0.0%
TOTAL	180,412	156,700	157,000	196,840	25.6%

### ROUTINE MAINTENANCE 202-463

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-MS RM	36,804	30,000	19,036	35,000	16.7%
FICA EXPENSE	2,792	2,295	1,373	2,295	0.0%
FRINGES	8,881	10,000	4,787	10,000	0.0%
SUPPLIES	5,877	6,000	2,826	6,000	0.0%
CONTRACTED SERVICES	8,364	0	2,909	3,000	100.0%
EQUIPMENT RENTAL	17,813	15,000	8,222	15,000	0.0%
TOTAL	80,531	63,295	39,153	71,295	12.6%

### TRAFFIC SERVICES 202-474

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-MS TR	2,208	8,000	8,000	2,500	-68.8%
FICA EXPENSE	161	106	106	106	0.0%
SUPPLIES	0	2,000	2,000	2,000	0.0%
CONTRACTED SERVICES	0	1,500	1,500	1,500	0.0%
EQUIPMENT RENTAL	3,924	6,000	6,000	3,000	-50.0%
TOTAL	6,293	17,606	17,606	9,106	-48.3%

### WINTER MAINTENANCE 202-478

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-MS WM	1,817	5,307	4,000	5,400	1.8%
FICA EXPENSE	132	479	265	479	0.0%
FRINGES	1,768	1,500	1,500	1,500	0.0%
SUPPLIES	3,468	5,000	3,000	5,000	0.0%
EQUIPMENT RENTAL	566	1,000	2,500	1,000	0.0%
TOTAL	7,751	13,286	11,265	13,379	0.7%

## ADMINISTRATION 202-484

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021- 2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
CONTRACTED SERVICES	4,764	3,200	3,200	3,200	0.0%
TRAINING	0	1,000	1,000	1,000	0.0%
CONTRIBUTIONS TO OTHER	25,000	25,000	25,000	25,000	0.0%
<b>TOTAL</b>	<b>29,764</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>	<b>0.0%</b>

## LOCAL ROADS FUND 203

Revenues	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
GAS & WEIGHT TAX	60,810	53,000	53,000	70,326	32.7%
OTHER STATE GRANTS	0	1,200	26,088	0	-100.0%
BUILD MICHIGAN	1,123	7,500	1,300	1,200	-84.0%
METRO ACT MAINTENANCE FEE	8,706	1,000	7,500	7,500	650.0%
INTEREST EARNED	1,021	0	0	1,000	100.0%
CONTRIBUTIONS FROM OTHER FND	25,000	25,000	25,000	25,000	0.0%
<b>TOTAL</b>	<b>96,660</b>	<b>96,660</b>	<b>96,660</b>	<b>105,026</b>	<b>8.7%</b>

## ROUTINE MAINTENANCE 203-463

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-LS RM	21,231	20,000	12,158	20,000	0.0%
FICA EXPENSE	1,533	1,530	881	1,530	0.0%
FRINGES	7,344	7,000	3,952	7,000	0.0%
SUPPLIES	4,472	5,000	1,812	5,000	0.0%
CONTRACTED SERVICES	4,225	34,000	31,797	34,000	0.0%
EQUIPMENT RENTAL	10,291	8,000	6,333	8,000	0.0%
<b>TOTAL</b>	<b>49,096</b>	<b>75,530</b>	<b>56,933</b>	<b>75,530</b>	<b>0.0%</b>

## TRAFFIC SERVICES 203-474

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-LS TR	2,009	6,000	6,000	6,000	0.0%
FICA EXPENSE	50	147	327	400	172.1%
SUPPLIES	541	0	0	1,500	100.0%
EQUIPMENT RENTAL	441	3,814	4,443	5,000	31.1%
<b>TOTAL</b>	<b>1,714</b>	<b>5,970</b>	<b>9,302</b>	<b>12,900</b>	<b>116.1%</b>

## WINTER MAINTENANCE 203-478

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-LS WM	1,539	4,500	4,500	4,500	0.0%
FICA EXPENSE	110	412	412	412	0.0%
FRINGES	1,509	1,500	1,500	1,500	0.0%
SUPPLIES	2,217	4,000	4,000	4,000	0.0%
EQUIPMENT RENTAL	512	1,000	1,000	1,000	0.0%
TOTAL	5,887	11,412	11,412	11,412	0.0%

## ADMINISTRATION 203-484

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
CONTRACTED SERVICES	2,887	2,500	2,500	2,500	0.0%
TRAINING	0	0	0	1,000	100.0%
TOTAL	2,887	2,500	2,500	3,500	40.0%

## PUBLIC IMPROVEMENT FUND 245

Revenues	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
INTEREST EARNED	2,276	2,000	2,000	2,000	0.0%
TOTAL	2,276	2,000	2,000	2,000	0.0%

## DDA FUND 248

	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
NOTE PYMT FOR 602 W BELLEVUE	56,154	0	7,297	9,173	100.0%
TIF CAPTURE	115,456	5,586	5,586	17,752	217.8%
INTEREST EARNED	4,105	2,000	2,043	2,000	0.0%
MERCHANT BANNER SALES	400	1,000	1,000	1,000	0.0%
TOTAL	176,115	0	0	9,340	100.0%

## DDA ACTIVITY 248-898

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES DDA	13,119	0	350	0	0.0%
FICA EXPENSE DDA	920	0	330	0	0.0%
PUBLIC RELATIONS	200	10,000	5,000	3,000	-70.0%
CHRISTMAS DECORATIONS	188	3,000	100	0	-100.0%
DOWNTOWN MAINTENANCE	905	3,000	3,000	3,000	0.0%
FACADE GRANTS	0	4,000	4,000	4,000	0.0%
SPECIAL PROJECTS CONTINGENCY	6,710	23,175	23,175	500	-97.8%
BANNER EXPENSE	39	500	500	100	-80.0%
ADMIN SUPPORT*	33,077	13,250	13,250	5,356	-59.6%
<b>TOTAL</b>	<b>55,158</b>	<b>56,925</b>	<b>49,705</b>	<b>15,956</b>	<b>-72.0%</b>

## BUILDING DEPT FUND 249

Revenues	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
CHARGES FOR SERVICES	14,476	4,120	4,000	4,120	0.0%
CONTRIBUTIONS FROM OTHER FND	0	6,000	6,000	6,500	8.3%
<b>TOTAL</b>	<b>14,476</b>	<b>10,120</b>	<b>10,000</b>	<b>10,620</b>	<b>4.9%</b>

## INSPECTORS 249-371

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-INSPECTORS	3,661	3,600	3,600	3,600	0.0%
FICA EXPENSE	280	309	309	309	0.0%
CONTRACTED SERVICES	350	0	0	0	0.0%
<b>TOTAL</b>	<b>9,931</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.0%</b>

## LDFA FUND 250

Revenues	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
TIF CAPTURE	41,380	1,292	1,292	7,569	485.8%
INTEREST EARNED	9,114	7,983	7,983	5,000	-37.4%
MISC OTHER	120	0	100	100	100.0%
<b>TOTAL</b>	<b>50,614</b>	<b>9,275</b>	<b>9,375</b>	<b>12,669</b>	<b>36.6%</b>

## LDFA ACTIVITY 250-897

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-DPW	4,359	0	0	0	0.0%
FICA EXPENSE	306	0	0	0	0.0%
FRINGES	170	0	0	0	0.0%
INGHAM COUNTY EDC	17,540	9,500	9,500	9,500	0.0%
SPECIAL PROJECTS	0	0	145,250	500	100.0%
PUBLIC RELATIONS	0	500	0	500	0.0%
MISCELLANEOUS	4,601	5,000	500	1,500	-70.0%
TRANS TO OTHER FUNDS	120,000	1,500	1,500	0	-100.0%
ADMIN SUPPORT	44,359	23,250	23,250	5,356	-77.0%
FIRE DEPT CONTRIBUTION	14,000	14,000	14,000	14,000	0.0%
POLICE DEPT CONTRIBUTION	10,000	10,000	10,000	10,000	0.0%
TOTAL	215,335	63,750	204,000	41,356	-35.1%

## ENTERPRISE FUNDS

### SEWER FUND - 590

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SEWER TAP FEES	1,720	0	0	0	0.0%
LAB FEES	0	3,000	0	0	0.0%
SEWER SALES	362,257	390,000	390,000	390,000	0.0%
SEWER PENALTIES	7,457	7,500	7,500	7,500	0.0%
INT EARNED-SEWER	1,639	1,000	1,000	1,000	0.0%
MISC OTHER	20,346	0	0	0	0.0%
CONTRIBUTION FROM LDFA	120,000	0	0	0	0.0%
<b>TOTAL</b>	<b>513,419</b>	<b>401,500</b>	<b>398,500</b>	<b>398,500</b>	<b>-0.7%</b>

### SEWER PLANT 590-528

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	77,765	84,000	84,000	90,000	7.1%
FICA EXPENSE	8,487	6,246	6,246	9,000	44.1%
FRINGES	4,000	8,629	8,629	8,629	0.0%
SUPPLIES	16,447	10,000	10,000	10,000	0.0%
CONTRACTED SERVICES	50,283	25,000	25,000	25,000	0.0%
INSURANCE	7,003	6,300	6,300	6,300	0.0%
UTILITIES	40,920	35,000	35,000	30,000	-14.3%
EQUIPMENT RENTAL	462	3,000	3,000	3,000	0.0%
MISCELLANEOUS	68	1,000	1,000	1,000	0.0%
TRAINING	1,585	3,000	3,000	3,000	0.0%
DEPRECIATION	71,680	0	0	0	0.0%
CAPITAL EXPENDITURES	37,924	50,000	62,748	0	-100.0%
<b>TOTAL</b>	<b>316,624</b>	<b>232,175</b>	<b>244,923</b>	<b>185,929</b>	<b>-19.9%</b>

### SEWER COLLECTIONS 590-529

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	34,671	35,000	39,125	41,079	17.4%
FICA EXPENSE	2,555	2,600	2,993	3,000	15.4%
FRINGES	15,857	13,000	13,000	13,000	0.0%
SUPPLIES	3,673	7,000	7,000	7,000	0.0%
CONTRACTED SERVICES	63,080	76,500	76,399	40,000	-47.7%
INSURANCE	772	1,000	534	1,000	0.0%
EQUIPMENT RENTAL	4,860	3,500	3,500	3,500	0.0%
MISCELLANEOUS	0	500	200	500	0.0%
TRAINING	1,314	1,500	650	1,500	0.0%
DEPRECIATION	45,684	0	0	0	0.0%
CAPITAL EXPENDITURES	5,772	50,000	20,000	15,000	-70.0%
<b>TOTAL</b>	<b>178,238</b>	<b>190,600</b>	<b>163,401</b>	<b>125,579</b>	<b>-34.1%</b>



## ADMINISTRATIVE 590-558

Expenditures	Current Year 2020-2021			Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
	Actual 2019-2020	Amended Budget	Estimated YE Position		
ADMIN SUPPORT	30,000	30,000	0	32,500	8.3%
2012 WWTP DEBT SERVICE	0	25,000	0	26,000	4.0%
INT ON BOND DEBT	35,338	34,789	17,050	33,000	-5.1%
<b>TOTAL</b>	<b>65,338</b>	<b>89,789</b>	<b>17,050</b>	<b>91,500</b>	<b>1.9%</b>

## WATER FUND - 591

Revenues	Current Year 2020-2021			Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
	Actual 2019-2020	Amended Budget	Estimated YE Position		
WATER METERS	187	0	0	0	0.0%
WATER TAP FEES	1,620	1,500	1,500	1,500	0.0%
WATER TURN ON	1,680	1,500	1,500	1,500	0.0%
WATER SALES	403,625	400,000	400,000	400,000	0.0%
WATER PENALTIES	8,569	9,000	9,000	9,000	0.0%
INT EARNED-WATER	4,963	4,500	4,500	4,500	0.0%
HYDRANT RENTAL	6,714	7,200	7,200	7,200	0.0%
TWP HYDRANT RENTAL	7,120	7,200	7,200	7,200	0.0%
MISC OTHER	659	0	0	0	0.0%
<b>TOTAL</b>	<b>434,478</b>	<b>430,900</b>	<b>430,900</b>	<b>430,900</b>	<b>0.0%</b>

## WELLS AND IRON REMOVAL 591-556

Expenditures	Current Year 2020-2021			Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
	Actual 2019-2020	Amended Budget	Estimated YE Position		
SALARIES/WAGES	20,820	25,000	25,000	27,894	11.6%
FICA EXPENSE	1,505	2,000	2,000	2,000	0.0%
FRINGES	8,344	8,500	8,500	8,500	0.0%
SUPPLIES	6,431	10,000	10,000	10,000	0.0%
CONTRACTED SERVICES	5,647	13,500	13,500	13,500	0.0%
SDWA FEES	373	3,000	3,000	3,000	0.0%
INSURANCE	2,192	2,200	2,200	2,200	0.0%
UTILITIES	14,785	15,000	15,000	15,000	0.0%
BUILDING MAINTENANCE	0	2,000	2,000	2,000	0.0%
EQUIPMENT RENTAL	464	1,500	1,500	1,500	0.0%
MISCELLANEOUS	140	2,000	2,000	2,000	0.0%
DEPRECIATION	9,282	0	0	0	0.0%
CAPITAL EXPENDITURES	17,232	50,000	50,000	30,000	-40.0%
<b>TOTAL</b>	<b>87,215</b>	<b>134,700</b>	<b>134,700</b>	<b>117,594</b>	<b>-12.7%</b>

## WATER DISTRIBUTION 591-557

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES	51,281	54,000	54,000	56,523	4.7%
FICA EXPENSE	3,745	4,200	4,200	4,200	0.0%
FRINGES	19,631	18,000	18,000	18,000	0.0%
SUPPLIES	33,262	30,000	30,000	30,000	0.0%
BULK SUPPLIES FOR RESALE	0	3,500	3,500	3,500	0.0%
CONTRACTED SERVICES	8,913	20,000	20,000	15,000	-25.0%
INSURANCE	1,662	2,000	2,000	2,000	0.0%
UTILITIES	2,057	1,500	1,500	1,500	0.0%
EQUIPMENT RENTAL	6,865	10,000	10,000	8,000	-20.0%
TRAINING	5,657	3,500	3,500	3,500	0.0%
DEPRECIATION	126,254	0	0	0	0.0%
CAPITAL EXPENDITURES	11,190	50,000	50,000	30,000	-40.0%
<b>TOTAL</b>	<b>270,517</b>	<b>196,700</b>	<b>196,700</b>	<b>172,223</b>	<b>-12.4%</b>

## ADMINISTRATION 591-558

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
ADMIN SUPPORT	30,000	32,500	32,500	30,000	-7.7%
2012 WATER PROJ DEBT SERVICE	75,000	75,000	75,000	75,000	0.0%
INT ON BOND DEBT	31,125	31,000	31,000	31,000	0.0%
<b>TOTAL</b>	<b>136,125</b>	<b>138,500</b>	<b>138,500</b>	<b>136,000</b>	<b>-1.8%</b>

## MOTOR VEHICLE POOL FUND -661

Revenues	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
INTEREST EARNED	4,558	6,800	6,800	6,800	0.0%
ALL EQUIP RENTAL	52,522	70,000	75,000	70,000	0.0%
FIRE DEPT EQUIP RENTAL	0	6,000	6,000	0	-100.0%
SALE OF FIXED ASSETS	(62,514)	0	0	0	0.0%
MISC OTHER	0	0	2,500	0	0.0%
<b>TOTAL</b>	<b>(5,434)</b>	<b>82,800</b>	<b>90,300</b>	<b>76,800</b>	<b>-7.2%</b>

## PUBLIC SAFETY 661-301

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
VEHICLE MAINTENANCE	0	3,399	3,399	3,400	0.0%
DEPRECIATION	9,488	0	0	0	0.0%
CAPITAL EXPENDITURES	0	41,345	40,000	5,000	-87.9%
<b>TOTAL</b>	<b>9,488</b>	<b>44,744</b>	<b>43,399</b>	<b>8,400</b>	<b>-81.2%</b>

## DEPT OF PUBLIC WORKS 661-441

Expenditures	Actual 2019-2020	Current Year 2020-2021		Manager Proposed 2021-2022	% Change (Budget) 2021 to 2022
		Amended Budget	Estimated YE Position		
SALARIES/WAGES-DPW MVP	11,275	17,044	17,044	15,000	-12.0%
FICA EXPENSE	801	1,526	1,482	1,000	-34.5%
FRINGES	8,708	7,000	6,475	7,000	0.0%
GAS & OIL	6,485	6,500	8,000	6,500	0.0%
SUPPLIES	12,204	15,000	9,000	15,000	0.0%
CONTRACTED SERVICES	6,232	8,000	8,000	8,000	0.0%
EQUIPMENT RENTAL	0	1,500	1,700	1,500	0.0%
TRAINING	0	500	500	500	0.0%
DEPRECIATION	75,023	0	0	0	0.0%
CAPITAL EXPENDITURES*	9,578	15,000	15,000	10,000	-33.3%
TOTAL	130,306	72,070	67,201	64,500	-10.5%