

2022-2023 BUDGETS			21/22		22/23	
REVENUE	ACTUAL 18/19	ACTUAL 19/20	APPROVED 6-14-2021			
GENERAL FUND	1,743,937	1,753,226	1,842,831		2,107,604	
MAJOR STREETS	200,262	173,746	179,945		251,666	
LOCAL STREETS	121,152	118,086	95,140		92,529	
PUBLIC SAFETY	361,495	1,308,748	1,708,238		1,953,005	
CEMETERY	109,803	107,283	114,087		102,700	
INCOME TAX	652,870	609,024	678,500		660,640	
GRANT PROJECTS	2,548,277	90,011	1,332,265		997,265	
USDA & MARKET PROJECT	476,535	360,995	360,995		0	
FARM MARKET	7,233	4,615	14,556		9,898	
DDA /GMS	0	0	103,413		104,492	
MUNICIPAL HOLDINGS	1,441,260	200,216	423,908		285,052	
SEWER	386,754	369,043	553,824		540,597	
WATER	370,931	309,442	452,620		590,002	
CAPITAL	112,895	498,766	542,745		0	
TOTAL REVENUE	9,549,483	5,903,201	8,403,067		7,695,450	
EXPENSES	ACTUAL 18/19	ACTUAL 19/20	21/22	Revenue Expenditure over/under	22/23	Revenue Expenditure over/under
GENERAL FUND	1,843,175	1,777,215	1,824,469	18,362	2,099,418	8,186
MAJOR STREETS	165,338	149,293	166,754	13,191	251,662	4
LOCAL STREETS	121,234	93,025	95,140	0	92,529	0
PUBLIC SAFETY	1,049,387	1,291,565	1,708,237	1	1,952,971	34
CEMETERY	121,205	63,421	114,087	0	102,700	0
INCOME TAX	99,836	116,154	672,611	5,889	659,211	1,429
GRANT PROJECTS	2,471,426	136,686	1,332,265	0	997,265	0
USDA & MARKET PROJECT	419,541	360,995	360,995	0	0	0
FARM MARKET	18,077	4,405	14,556	0	9,898	0
DDA /GMS	78,832	99,467	103,413	0	104,492	0
MUNICIPAL HOLDINGS	1,370,758	503,122	423,908	0	284,973	79
SEWER	479,214	534,408	533,450	20,374	540,085	512
WATER	360,784	296,413	432,550	20,070	589,955	47
TOTAL EXPENSES	9,894,929	5,909,823	8,325,179	77,888	7,685,157	10,291

	B	C	G	H	I	J
1		101 FUND	21/22	NOTES	22/23	NOTES
2		REVENUE	Approved 6-14-21		DRAFT	
3	402, 403, 412, 415, 445, 447	Property Taxes (Ad Val/IFT/Adm/Int/Prev Yrs/In lieu	969,802	3% increase per Assessor	996,974	Property taxes (City portion), Admin, PILOT (City portion)
4	467.000	Snow Removal Special Assessment	61,841	Estimated Per Assessor	66,801	
5	475.000	Licenses & Permits, Zoning Fees	4,000		4,000	
6	477.000	Franchise Fees	32,000	Est. at 5%	32,000	Est. at 5%
8	550.000	METRO Funds	8,000		8,500	
9	573.000	Local Comm. Stabilization Personal Prop. Tax	91,000		96,308	
10	574.100	State Revenue	238,251	Per State Projection	258,149	Per State Projection
11	606.000	Court Ordered Judgements	0		0	
12	628.100	Charge for Services	8,500		8,000	
13	651.100	Equipment Rental Fees (From Other Funds)	165,280		186,813	
14	665.000	Interest on Investments	15,000		15,000	
15	667.000	Rent Income	2,000	billboard lease	2,000	billboard lease
17	374.005	Donation Community Clean up	0		0	
19	675.000	Sale of Property	15,000		0	
20	676.000	Administrative Services Reimbursement	209,633		228,082	
21	677.000	Refunds & Reimbursements	3,500		15,000	
22	677.200	Admin Charge to Housing Commission	15,024		16,479	
23	698.200	Bond & Loan Proceeds	0		0	
25	699.401	Governmental Transfers (Capital)				
28	699.211	Transfer from Income Tax			76,627	\$41,627 Vac Truck payment, \$35,000 DPW F-250
29		TOTAL REVENUE:	1,838,831		2,107,604	
30						

	B	C	G	H	I	J
1		101 FUND	21/22	NOTES	22/23	NOTES
31		EXPENSES	21/22		22/23	
32	City Council	DEPT 101				
33	704.000	Wages (Part time - Council)	8,950	5 Council Members	9,750	5 Council Members x 18 mtgs
34	709.000	Payroll Taxes	685		746	
35	724.100	Other Fringe Benefits	19		19	
37	791.000	Dues & Subscriptions	3,000		3,000	
38	911.000	Ed & Training	50		500	
40						
41		TOTAL:	12,703		14,014	
42	City Manager	DEPT 172				
43	703.000	Wages (Salary)	88,150	City Manager	91,289	City Manager
44	709.000	Payroll Taxes	6,743		6,984	
45	718.000	Health Insurance/HRA	31,117		31,847	
46	717.000	Retirement Current Employees DB	13,740		14,244	
47	717.100	Retirement Supplement-Past Employees in DB	25,623		26,618	
48	724.100	Other Fringe Benefits	693		2,610	\$1,800 Life Insurance policy per CC
49	752.000	Supplies & Tools	200		200	
50	759.000	Vehicle Operations/Car Allowance	6,250	6K Car Allow& City Car Fuel	6,250	6K Car Allow & City Car Fuel
51	767.000	Uniforms	500		500	
52	791.000	Dues & Subscriptions	100		300	
53	850.050	Phone/Internet	300		300	
54	911.000	Education & Training	1,000		1,000	
55	912.000	Meeting Expenses	100		100	
56		TOTAL:	174,517		182,241	
57						
58	Clerk - Treasurer	DEPT 215				
59	703.000	Wages (Salary)	73,277	City Clerk & 3 Election Inspectors	57,996	
60	709.000	Payroll Taxes	5,606		4,437	
61	716.000	Retirement DC	8,060		6,380	
62	717.100	Retirement Supplement-Past Employees in DB	22,443		23,966	
63	718.000	Health Insurance/HRA	26,165		24,856	
64	724.100	Other Fringe Benefits	693		810	
65	752.000	Supplies & Tools	1,200		1,500	Elections included
66	900.100	Printing & Publishing	1,000		1,000	Elections included
67	911.000	Education & Training	1,000		500	Elections included
68	912.000	Meeting Expenses	100		0	
69						
70		TOTAL:	139,544		121,444	

	B	C	G	H	I	J
1		101 FUND	21/22	NOTES	22/23	NOTES
71	Admin. Services	DEPT 216				
72	702.000	Wages (Full time employees)	3,315	8% of 1 full time office employee	7,498	20% of 1 full time office employee
73	704.000	Wages (Part time employees)	58,409	Assessor, 1 Part time office employee, 3 Property Tax Board of Review employees	62,030	Assessor, 1 Part-time office employee, 3 Property Tax Board of Review employees, 4 Election Workers x2 Elections
74	709.000	Payroll Taxes	278		5,379	
75	713.000	Overtime	316		790	
76	716.000	Retirement DC	399		912	
77	718.000	Health Insurance/HRA	1,799		1,198	
78	724.100	Other Fringe Benefits	17		78	
79	735.000	Physicals	50		200	
80	752.000	Supplies & Tools	7,000		7,000	
81	759.000	Vehicle Operations	550		300	
82	767.000	Uniforms	150		100	
83	791.000	Dues & Subscriptions	350		350	
84	801.050	Contracted Services	18,000		22,000	
85	824.000	Bank Fees	750		750	
86	851.000	Postage	3,500		3,500	
87	900.100	Printing & Publishing	550		800	
88	911.000	Education & Training	500		500	
89	912.000	Meeting Expenses	500		1,200	Monthly employee meetings
91	980.000	Office Equipment	500		200	
92		TOTAL:	97,934		114,784	
93						
94	Planning, Zoning & Economic Development	DEPT 701			22/23	Notes
95	703.000	Wages (Salary)	43,637	75% of 1 full time employee	50,929	85% of 1 full time employee
96	704.000	Wages (Planning Commission)	2,100	7 Planning Comm. Members	2,100	7 Planning Members
97	709.000	Payroll Tax	3,338		4,057	
98	716.000	Retirement DC	4,806		5,565	
99	718.000	Health Insurance/HRA	27,549		21,155	
100	724.100	Other Fringe Benefits	606		766	
101	752.000	Supplies & Tools	120		120	
102	759.000	Vehicle Operations	200		100	
103	801.050	Contracted Services	3,500	bs&a \$655, Capt. Program \$600 Legal Fees other than attorney \$2000	3,500	
104	850.050	Phone/Internet	300		300	
105	851.000	Postage & Freight	100		100	
106	900.100	Printing & Publishing	1,000		1,000	
107	911.000	Education & Training	500		3,000	3 New Members training
110						
111		TOTAL:	87,756		92,692	

	B	C	G	H	I	J
1		101 FUND	21/22	NOTES	22/23	NOTES
112	Dept. of Public Works	DEPT 441				
113	702.000	Wages (Full time)	41,358	12.5% of 7 DPW Workers, 6% of 1 full time office employee	40,881	10% of 8 DPW Workers, 5% of 1 full-time office employee
114	704.000	Wages (Part time)	6,180	1 part time employee	7,500	1 part-time employee
115	709.000	Payroll Taxes	3,396		3,933	
116	713.000	Overtime	3,033		3,026	
117	716.000	Retirement Current Employee DC	4,109		4,031	
118	717.000	Retirement Current Employees DB	876		722	
119	717.100	Retirement Supplement-Past Employees in DB	105,242		111,187	
120	718.000	Health Insurance/HRA	17,864		15,279	
121	724.100	Other Fringe Benefits	1,744		1,425	
122	725.000	CDL License Renewals	250		250	
123	735.000	Physicals	1,000		1,000	
124	752.000	Supplies & Tools	3,000		3,000	
125	759.000	Vehicle Operations	22,000		24,000	
126	767.000	Uniforms	5,000		5,000	
127	850.050	Phone/Internet	1,800		1,500	
128	900.100	Printing & Publishing	500		500	
129	911.000	Education & Training	500		500	
130	932.100	Vehicle & Equipment Repairs/Maintenance	21,000		24,000	\$4,000 for tires - #2, #14 and sweeper
131	980.050	New Equipment	-		4,800	80% of \$6,000 Zero Turn Mower - shared cost with Cemetery
132	970.000	Capital Improvement	-		76,627	\$41,627 Vac Truck payment, \$35,000 DPW Ford F-250
133						
134						
135		TOTAL:	239,851		329,160	
136						
137	Sidewalks	DEPT. 444				
138	704.000	Wages (Part time)	25,821	2 Part-Time Seasonal Employees	22,400	3 Part-Time Seasonal Employees
139	709.000	Payroll Tax	1,294		1,798	
140	713.000	Overtime	1,100		1,100	
141	716.000	Retirement Benefits DC	0		0	
142	718.000	Health Benefits	0		0	
143	724.100	Other Fringe Benefits	156		156	
144	735.000	Physicals	200		100	
145	752.000	Supplies & Tools	700		700	
146	759.000	Vehicle Operations	1,700		1,800	
147	900.100	Printing & Publishing	150		600	
148	932.100	Vehicle & Equip Repairs/Maint.	5,000		5,000	
149	934.000	New Equipment	1,500		7,500	\$5,000 Blower attachments
150	970.000	Capital Improvement	10,500	New Blower	0	
151						
152		TOTAL:	48,121		41,153	

	B	C	G	H	I	J
1		101 FUND	21/22	NOTES	22/23	NOTES
154	Parks & Rec.	DEPT. 751				
155	752.000	Supplies & Tools	400		0	
156	801.000	Contracted Services	1,000		0	
158	900.100	Printing & Publishing	200		0	
159	920.000	Electric	1,000		1,000	
160	930.100	Maintenance	2,000		500	
161						
162		TOTAL:	4,600		1,500	
163	Municipal Programs - Outlays	DEPT. 777				
164						
165	801.200	Professional Services	2,500		0	
166	802.000	Audit Fees	15,000		20,000	
167	819.000	Legal Expenses	4,500		6,000	
168	881.000	Community Clean-up	0		0	
169	882.000	Fireworks	4,000		4,000	
170	919.000	Solid Waste Contract	115,000		127,825	add'l \$9,120 fuel surcharge
171	995.202	Trans to Major	0		0	
172	995.203	Trans to Local	14,144		8,486	
173	995.205	Trans to Public Safety-Fire and Police	844,914		1,014,618	
174	995.209	Trans to Cemetery	0		39,000	Annual Contribution 50/50 City Twp
175	995.230	Trans to Farm Market	9,074		9,298	
176	995.248	Trans to DDA	5,600		5,600	Harvest Fest & Xmas Lights
177	999.252	Trans to Project Fund	0		0	
178	995.470	Trans to Municipal Holdings	20,210		21,500	
181						
182		TOTAL OPERATIONAL EXPENSES :	1,824,469		2,099,418	
183						
184		ESTIMATED REVENUES:	1,842,831		2,107,604	
185						
186		FUND BALANCE AT END OF YEAR :	18,362		8,186	
187						

	B	C	E	F	G	H	I	J
2	Major Streets	202 FUND	19/20		21/22	NOTES	22/23	NOTES
3		REVENUE	ACTUAL		APPROVED 6-14-2021			
4								
5	546.000	State Revenue - Act 51	162038		179,670		186,341	
7	665.000	Interest on Investments	1		25		25	
9	677.000	Refunds & Reimbursemnts	489		250		300	
10	699.101	General Fund Contribution	11217		0		0	
11	699.211	Transfer from Income Tax					65,000	Mill and Fill MI Ave
12								
13		TOTAL REVENUE:	173746		179,945		251,666	
14								
15	446	EXPENSES	19/20		21/22		22/23	
17	702.000	Wages (Full time)	32,243		46,645	15% of 7 DPW Workers	58,509	15% of 8 DPW Workers
18	709.000	Payroll Taxes	2,631		3,825		4,801	
19	713.000	Overtime	2,334		3,355		4,243	
20	716.000	Retirement DC	3,256		4,571		5,705	
21	717.000	Retirement Current Employees DB			1,051		866	
22	718.000	Health Insurance/HRA	12,950		19,818		22,462	
23	724.100	Other Fringe Benefits	1,337		2,078		2,121	
24	752.000	Supplies & Tools	584		1,000		960	
25	775.100	Road Salt	4,813		8,000		9,000	
26	801.050	Contracted Services	2,890		5,000		1,000	
27	803.100	Administrative Services Reimbursement	7,929		7,891		12,371	
28	824.000	Bank Fees	224		300		300	
29	851.000	Postage & Freight	0		50		0	
30	920.000	Electricity	15,311		15,000		16,000	
31	930.100	Maintenance	11,818		5,000		2,000	
32	935.000	Insurance	3,200		3,500		2,100	
33	970.000	Capital Improvement					65,000	Mill and Fill MI Ave
34	943.000	Transfer to Gen Fund (Equip Transfers)	47,773		39,670		53,225	
35								
36		TOTAL EXPENDITURES:	149,293		166,754		251,662	
37								
40		ESTIMATED REVENUE:	238,283		179,945		251,666	
41								
42		FUNDBALANCE AT END OF YEAR :	262,737		166,754		4	

	B	C	E	F	G	H	I	K
1	Local Streets	203 FUND	19/20		21/22		22/23	NOTES
2		REVENUE	ACTUAL		APPROVED			
3					6-14-2021			
4	546.000	State Revenue-Act 51	73140		80,720		83,718	
6	665.000	Interest on Investments	1		25		25	
8	677.000	Refunds and Reimbursements	489		250		300	
9	699.101	General Fund Contribution	44455		14,144		8,486	
10	699.211	Transfer from Income Tax					0	
11								
12		TOTAL REVENUES	118,086		95,140		92,529	
13								
14	446	EXPENSES	19/20		21/22			
16	702.000	Wages (Full time)	22443		19,591	6.3% OF 7 DPW workers	25,101	6% of 8 DPW Workers
17	709.000	Payroll Taxes	1830		1,607		1,920	
18	713.000	Overtime	1606		1,409		1,697	
19	716.000	Retirement DC	2390		1,920		2,282	
20	717.000	Retirement Current Employees DB			442		0	
21	718.000	Health Insurance/HRA	8954		8,323		8,985	
22	724.100	Other Fringe Benefits	905		873		2,620	
23	752.000	Supplies & Tools	81		150		100	
24	775.100	Salt Contracts	2676		6,000		9,000	
25	801.050	Contracted Services	1290		2,300		1,000	
26	824.000	Bank Fees	224		300		300	
27	851.000	Postage & Freight	0		50		0	
28	920.000	Electricity	4032		5,000		5,500	
29	930.100	Maintenance	648		3,500		2,000	
30	935.000	Insurance	3200		3,500		2,100	
32	803.100	Administrative Service	5697		4,530		4,406	
33	970.000	Capital Improvement	0		0		0	
34	943.000	Transfer to Gen Fund (Equip Transfers)	37051		35,645		25,517	
35								
36		TOTAL EXPENDITURES:	93,025		95,140		92,529	
37								
38		FUND BALANCE AT BEGINNING OF YEAR :	120906		95,140		92,529	
39								
40		FUND BALANCE AT END OF YEAR :	145966		95,140		0	

NOTES:

PUBLIC SAFETY		205 FUND		
		19/20	21/22	22/23
	REVENUE	ACTUAL	Fire/PD Military Approved	Fire/PD Military Approved
475.000	Licenses & Permits - FIRE	10,786	10,000	10,300
543.000	Act 302-PD Training	806	1,000	1,000
574.200	State Rev. Share Alch Bev Tax-PD	7,926	7,800	7,800
581.000	Township Contribution - Fire	179,515	177,098	182,411
581.000	Township Capital Pmt - Fire Truck	25,925	25,925	25,925
652.100	Parking Tickets-PD	1,927	2,200	2,200
606.100	Accident Reports-PD	1,340	1,200	1,200
628.000	Charge for Service-Reports Fire	455	15,000	15,450
628.100	Charge for Service-PD		0	4,000
628.300	Charge for Service-MILITARY	348,075	593,176	593,176
655.000	Forfeiture & Fines-PD	6,143	4,000	4,000
675.000	Sale of Property-PD		0	15,000
699.101	City General Fund Contribution FIRE	118,065	118,065	121,607
	Capital Project - PD body cams, vehicle outfitting, in-car cameras			50,000
699.211	Capital Payment - Fire Truck (Transfer from Income Tax)	25,925	25,925	25,925
699.101	City General Fund Contribution PD	572,655	726,849	893,011
FIRE TOTAL REVENUE		361,495	372,013	381,618
POLICE TOTAL REVENUE		599,179	743,049	978,211
MILITARY TOTAL REVENUE		348,075	593,176	593,176
TOTAL REVENUE:		1,308,748	1,708,238	1,953,005

POLICE	205	20/21	21/22	NOTES	22/23	NOTES
	REVENUE			APPROVED 6-14-2021		
475.100	Licenses & Permits		0		0	
543.000	Police Revenue - Act 302	1,000	1,000		1,000	
574.200	State Revenue - Alcohol Bev Tax	7,200	7,800		7,800	
652.100	Tickets - Citations	3,500	2,200		2,200	
606.100	Accident Reports	1,500	1,200		1,200	
628.100	Charge for Services	4,000	0		4,000	
655.000	Forfeiture & Fines	2,500	4,000		4,000	
665.000	Interest on Investments		0		0	
699.101	General Fund Contribution	619,037	873,468		893,011	
675.000	Sale of Property		0		15,000	
677.050	Refunds & Reimbursements		0		0	
699.211	Transfer from Income Tax				50,000	
	TOTAL REVENUES	638,737	889,668		978,211	
301	EXPENSES	20/21	21/22		22/23	
702.001	Wages (Full time)	305,985	345,597	5 full time officers, 20% 1 full time office employee	432,839	6 Full-Time Officers, Crossing Guard
713.000	Overtime Wages	17,888	23,850		33,855	
709.000	Payroll Taxes	24,776	28,263		35,702	
724.100	Other Fringes (WC, Life, MESC)	6,190	6,431		7,605	
718.000	Health Insurance/HRA	55,219	64,339		99,651	
716.000	Retirement DC	34,543	39,953		50,566	
717.100	Retirement - Past Employees in DB	102,559	125,798		132,775	
752.000	Supplies & Tools	3,000	3,238		4,238	
767.000	Uniforms	5,500	7,895	Vest, New emp. Uniform, cleaning allowance, boots, gear and misc. cleaning replacement	12,835	Vest, New emp. Uniform, cleaning allowance, boots, gear, cleaning replacement
801.050	Contracted Services	10,500	26,472	Core report system, Attorney fees, printer/copier, desk office reporting system, Shredding services, program support, itright, Court Manuals, policy and procedure manuals and Northern Michigan Child Adv. Center	31,500	CORE DORS, Shred services, Crash software, ITRight, Northern Michigan Child Adv. Center, Printer/Copier, Attorney Fees, MSP Tokens, Lexipol
791.000	Dues & Subscriptions	600	1,035	Dues for Police Associations	805	Dues for Police Association
735.000	Physical Exams	300	500	Employee Physicals and Drug test	1,700	Employee Physicals
851.000	Postage & Freight	300	630		330	
900.100	Printing & Publishing	300	300		300	
912.000	Meeting Expenses		0		600	
932.100	Vehicle & Equip Repairs/Maintenance	6,000	8,300		8,300	
850.050	Phone/Internet	6,000	7,660		7,660	
759.000	Vehicle Operations	6,500	6,500		6,500	
911.000	Education & Training	5,000	4,240		6,850	
935.000	Insurance	3,360	3,360		4,200	
980.050	New Equipment	300	0		5,000	Body Camera Replacement
980.000	Office Equipment	1,500	3,305	Body Camera Replacement	0	
803.100	Administrative Services	30,416	35,383		44,201	
970.000	Capital Projects				50,000	\$50,000 PD body cams, vehicle outfitting, in-car camera system
	TOTAL EXPENDITURES	638,736	743,049		978,211	
	ESTIMATED REVENUES	638,737	889,668		978,211	
	Ending Fund Balance		0		0	

1	A	B	E	F	G	H	I
	Fire	205	20/21	21/22	NOTES	22/23	NOTES
2		REVENUES	APPROVED	Approved 3-8-21			
3	699.101	General Fund Contribution	118,065	118,065		121,607	
5	475.000	Licenses & Permits	7,000	10,000		10,300	
6	581.000	Township Contribution	177,098	177,098		182,411	
7	581.000	Township Capital Pmt - Fire Truck	25,925	25,925		25,925	
8	628.000	Charge for Services (Inspections & report	15,000	15,000		15,450	
11	677.000	Refunds & Reimbursements	0	0		0	
12	665.000	Interest on Investments	0	0		0	
13	699.211	Transfer from Income Tax				25,925	
15							
16		TOTAL REVENUE:	369,013	372,013		381,618	
17							
18	336	EXPENSES	20/21	21/22		22/23	
20	702.000	Wages (Full Time)	43958	96,998	1 full time employee, 80% of 1 full time office employee	71,547	1 full-time employee, Partial FT Chief Wage \$30,000
21	703.000	Wages (Chief's Salary)	63338	25,000	Part time Chief	25,000	Part-time Chief
22	702.400	Fireman Wages	35750	42,950	multiple volunteers	43,809	Volunteer Firefighter Wages
23	704.000	Part Time Wages	3819	3,819	1 part time inspector	3,895	1 part-time Inspector
24	713.000	Overtime	2757	2,982		2,894	
25	709.000	Payroll Tax	11446	13,139		11,257	
26	724.100	Other Fringe Benefits	4862	4,876		4,901	
27	718.000	Health Insurance/HRA	43900	49,472		49,472	
28	716.000	Retirement DC	12106	11,014		8,188	
29	752.000	Supplies & Tools	2,784	21,044		3,500	
30	767.000	Uniforms	1,798	3,800		3,876	
31	801.050	Contracted Services	9,848	12,264		16,010	
32	791.000	Dues & Subscriptions	3,488	7,957		8,116	
33	735.000	Physicals	2,000	3,300		3,366	
34	851.000	Postage & Freight	261	450		459	
35	900.100	Printing & Publishing	50	100		102	
36	930.100	Building Maintenance	1,160	6,042		6,163	
37	932.100	Vehicle & Equip Repairs/Maintenance	6,960	9,188		9,371	
38	980.000	Office Equipment	0	290		296	
39	980.050	New Equipment				3,500	
40	850.050	Phone/Internet	2,204	2,277		2,323	
41	759.000	Vehicle Operations	7,690	12,000		12,240	
42	911.000	Education & Training	3,200	6,750		6,885	
43	824.000	Bank Fees	200	250		255	
48	935.000	Insurance	3,228	3,695		5,600	\$5600 MML Liability Insurance
49							
50	803.100	Administrative Services	15105	18,114		15,709	
51	920.000	Electricity	5,000	3,900		4,000	
52	917.000	Water & Sewer	1,250	1,100		1,500	
53	921.300	Heat	3,250	4,950		5,500	
54	970.000	CAPITAL - Fire Truck Payment (City & Twp Payment)	51,850	51,850		51,850	
55							
56		TOTAL EXPENDITURES:	369,053	432,083		381,584	
57							
58		ESTIMATED REVENUE:		372,013		381,618	
59							
60		Ending Fundbalance:		432,083		34	

	B	C	E	F	G	H	I
1	Cemetery	209 - FUND	19/20	21/22	NOTES	23/23	NOTES
2		REVENUE	ACTUAL	APPROVED	6-14-2021		
3							
4	581.000	Township Contribution	39394	0		39,000	
5	626.000	Sales of Service	18907	18,000		15,000	
6	643.000	Lots / Interments	6200	10,000		7,000	
7	665.000	Interest on Investments	3350	5,000		2,500	
10	677.000	Refunds and Reimbursements	130	200		200	
11	699.101	General Fund Contribution	39302	0		39,000	
12		Fundblance		80,022		0	
13		TOTAL REVENUE:	107283	114,087		102,700	
14	567	EXPENSES	19/20	21/22			
16	702.000	Wages (Full Time)	12215	45,695	75% of 1 DPW Worker, 25% of 1 full time employee, 3.75% of 1 full time office employee	38,920	15% OF 1 FULL-TIME, 2% OF 1 FULL-TIME, 75% OF 1 DPW FULL-TIME
17	704.000	Wages (Part time)	4187	0		0	
18	709.000	Payroll Tax	1344	3,288		3,184	
19	713.000	Overtime	1094	2,349		2,699	
20	716.000	Retirement DC	1144	4,729		4,571	
21	717.100	Retirement Supplement-Past Employees in DB	12334	11,222		11,983	
22	718.000	Health Insurance/HRA	6860	17,383		13,804	
23	724.100	Other Fringes Benefits	565	710		648	
24	752.000	Supplies & Tools	270	750		750	
25	759.000	Auto Expenses	278	350		200	
26	767.000	Uniforms	150	150		150	
27	801.050	Contracted Services	4355	4,350		4,350	\$2695 PONTEM
28	803.100	Administrative Service	4624	5,433		4,856	
29	824.000	Bank Fees	224	200		300	
30	850.500	Phone/Internet	295	300		300	
31	851.000	Postage & Freight	160	150		150	
32	900.100	Printing & Publishing	384	350		300	
33	911.000	Education & Training	0	0		0	
34	917.000	Water & Sewer-Elm Street	81	100		200	
35	917.100	Water & Sewer-I-75 Bus Loop	156	175		200	
36	920.000	Electricity-N Down River Rd	337	300		400	
37	920.200	Electricity-I-75 Bus Loop	281	400		400	
38	930.100	Maintenance	1907	5,000	2,500 tree removal, top soil, rocks and flowers	2,600	flowers, rocks, topsoil, grass seed, cement
39	932.100	Vehicle & Equip Repairs/Maint.	225	150		800	
40	934.000	Equipment	0	500		1,200	20% of \$6,000 Zero Turn Mower - shared with DPW
41	935.000	Insurance	3205	3,625		2,800	
43	943.000	Equipment Rental Transfer	6747	5,078		6,935	
44	980.100	Capital Purchase	0	1,350		0	
46							
47		TOTAL EXPENDITURES	63421	114,087		102,700	
48							
51		ESTIMATED REVENUES:	284149	114,087		102,700	
52							
53		FUND BALANCE AT END OF YEAR :	328011	140,265		0	

	C	E	F	G	H	I
1						
2	211	19/20	21/22	NOTES	22/23	NOTES
3	REVENUE	ACTUAL	APPROVED	6-14-2021		
4						
5	City Income Tax	575066	575,000		657,140	
6	Income on Investments	33958	3,500		3,500	
7						
9	TOTAL REVENUE:	609,024	678,500		660,640	
11						
12	EXPENSES	19/20	21/22		21/22	
13						
14	Wages (Full time)	31687	7,045	17% of 1 full time office employee	11,247	30% of 1 full-time office employee
15	Wages (Part time)	8144	0		0	
16	Payroll Tax	3080	590		951	
17	Other Fringe Benefits	849	36		66	
18	Health Insurance/HRA	9849	3,824		1,796	
19	Retirement Benefits DC	3701	849		1,368	
20	Supplies & Tools	974	250		300	
21	Contracted Services	3796	56,518	Innovative Tax Processing \$50,000, 6,500K other support (I.T. Right and so on)	56,500	Innovative Tax Processing \$50,000, \$6,500 Annual Support
22	Bank Fees	224	500		500	
23	Postage & Freight	1607	300		100	
24	Auto Expenses	0	0		0	
25	Printing & Publishing	0	0		0	
26	Education & Training	54	0		0	
27	Insurance	3360	3,500		3,200	
28	Equipment	0	0		0	
29	Administrative Services	48830	56,455		56,246	
30						
32	DUE TO GENERAL FUND				76,627	\$41,627 Vac truck payment, \$35,000 DPW Ford F-250
33	DUE TO MAJOR STREETS				65,000	\$65,000 Mill and Fill MI Ave
34	DUE TO LOCAL STREETS				0	
35	DUE TO PUBLIC SAFETY				75,925	\$50,000 PD body cams, vehicle outfitting, in-car camera system, \$25,925 Fire truck payment
36	DUE TO CEMETERY				0	
37	DUE TO FARMER'S MARKET				0	
38	DUE TO DDA/GMS				45,000	If approved by City Council
39	DUE TO NORTHERN MARKET				0	
40	DUE TO MUNICIPAL HOLDINGS				101,688	\$91,688 DPW building bond pymt/interest, \$10,000 New Furnaces City Hall, Electrical
41	DUE TO SEWER				91,110	56% of AMI meter project (\$162,697)
42	DUE TO WATER				71,587	44% of AMI meter project (\$162,697)
43						
44	TOTAL EXPENDITURES:	116,154	662,400		659,211	
46						
47	ESTIMATED REVENUE:	577,763	678,500		660,640	
50						
51	FUND BALANCE AT END OF YEAR :		16,100		1,429	

	B	C	D	E	F	G	H	J
2	FARM MARKET	230	18/19	19/20	21/22	NOTES	21/22	NOTES
3		REVENUE	ACTUAL	ACTUAL	APPROVED			
10	674.100	Donations	0	750	0		0	
11	674.103	Farm Market Fees	1200	425	600		600	
12	677.000	Refunds and Reimbursements	-232	-426.8	0		0	
13	699.101	General Fund Contribution	343	3866.5	9,074		9,298	from general fund
14		Transfer I.Tax	5922		0		0	
15		PREVIOUS YEAR GRANT remaining funds			4,882		0	
17		TOTAL REVENUE:	7233	4,615	14,556		9,898	
20	290	EXPENSES	18/19	19/20	21/22		22/23	
22	704.000	Wages (Part time)	5217	2912	8,424		8,400	1 part-time employee
23	709.000	Payroll Taxes	399	222.74	644		643	
24	724.100	Other Fringe Benefits	1	59.82	6		6	
25	752.000	Supplies/Tools		36.98	50		50	
26	759.000	Vehicle Operations		0	0		0	
27	767.000	Uniforms	-81		0		0	
31	791.000	Dues and Subscriptions	190	150	200		200	
32	801.050	Contracted Services	100		0		0	
33	824.000	Service Fees	61	36	100		100	
34	850.050	Phone/Internet	1028	857.69	782		0	
35	851.000	Postage & Freight	26	0	50		0	
37	898.007	Marketing	1122	30	3,800	ONLINE MARKET WEBSITE COST	0	
38	900.100	Printing & Publishing	639	100	500		500	
44	911.000	Education & Training			0		0	
50	912.000	Meeting Expenses			0		0	
51		Equipment	14		0		0	
52		TOTAL EXPENDITURES	18077	4,405	14,556		9,898	
55	FUND BALANCE AT BEGINNING OF YEAR :		1,484	0	14,556		9,898	
57	FUND BALANCE AT END OF YEAR :		0	210	0		9,898	

	B	C	E	F	G	H	I
2	DDA/GMS	DDA/GMS 248	19/20	21/22	NOTES	22/23	NOTES
3		REVENUE	ACTUAL	APPROVED	6-14-2021		
4	505.000	Grants (505 FEDERAL)	25000	0		0	
5	539.100	State Grant	0	0		0	
6	665.000	Interest on Investments	1	0		0	
7							
8	674.002	GMS Donations	3525	15,688		7,500	
9	674.003	Future years Donations	0	0		0	
10	674.004	Fundraising	0	0		2,500	
11	674.100	Promotion Committee	2307	2,100		9,000	
12	674.104	River Festival-Beer Tent	15229	19,025		20,000	
13	674.105	Harvest Fest	0	2,000		2,000	from general fund
14	674.106	Christmas Walk Donations	1660	2,000		2,492	
15	674.107	River Festival Parade	2071	0		0	
16	674.150	Paddle Battle	2300	3,000		500	
17	674.500	Organization Committee	775	0		1,000	
18	674.600	Design Committee	0	0		1,000	
19	674.601	Christmas Lights Donation	800	3,600		3,600	from general fund
20	674.250	Veteran's Banners	1094	6,000		3,250	
21	674.550	Paddle Banners				3,250	
22	674.700	EV Committee	0	0		500	
24	677.000	Refunds and Reimbursements	275	0		400	
26	699.211	Transfer from Income tax				47,500	if approved by City Council
27							
28		TOTAL REVENUE:	105115	103,413		104,492	
29							
30	728	EXPENSES	19/20	21/22		22/23	
32	703.000	Wages	35064	36,921	1 full time employee	39,050	1 full-time employee
33	709.000	Payroll Taxes	2830	2,976		2,987	
34	716.000	Retirement Benefits DC	4081	3,944		4,296	
35	718.000	Health Benefits	1805	1,800		5,797	
36	724.100	Other Fringe Benefits	300	286		372	
37	735.000	Physicals	50	50		50	
38	752.000	Supplies & Tools	683	1,000		1,000	
39	791.000	Dues & Subscriptions	1942	2,200		2,000	
40	801.050	Contracted Services	346	500		500	
41	824.000	Bank Fees	224	200		200	
42	850.050	Phone/Internet	589	600		600	
43	851.000	Postage & Freight	506	450		400	

	B	C	E	F	G	H	I
44	895.000	Organization Committee	228	4,000		1,100	
45	896.000	Design Committee	806	1,000		1,100	
46	896.001	Christmas Lights	4240	3,840		3,840	
47	896.003	Veteran's Banners	416	6,000		2,500	
48	896.005	Paddle Banners					
49	897.000	EV Committee	0	0		1,054	
50	897.100	Business Conference	171	0		0	
51	898.000	Promotion Committee	3247	3,000		5,000	
52	898.002	Harvest Fest	0	260		260	
54	898.004	River Festival (Beer Tent)	11545	19,025		19,100	
55	898.005	Christmas Walk	1050	3,600		3,600	
56	898.008	Paddle Battle	986	2,120		2,120	
58	900.100	Printing & Publishing	724	1,115		1,115	
59	911.000	Education & Training	2208	6,325		3,500	
60	912.000	Meeting Expenses	18	500		250	
61	920.000	Electricity-Xmas Lights	0	600		600	
62	935.000	Insurance		-		1,000	
63	980.000	Equipment	317	1,000		1,000	
64	985.100	State Grant	25000	0		0	
65	962.000	Miscellaneous Expenses	91	100		100	
66		Reserve Funds		0		0	
67							
68		TOTAL EXPENDITURES	99467	103,413		104,492	
69							
70		FUND BALANCE AT BEGINNING OF YEAR :	29819	103,413		104,492	
71							
72		FUND BALANCE AT END OF YEAR :	35466	0		0	

	B	C	E	F	G	I	J
1		470	19/20	21/22	NOTES	22/23	NOTES
2	Municipal Holdings	REVENUE	ACTUAL	APPROVED	6-14-2021		
3							
4	665.000	Interest	8874	4,000		4,000	
5	667.000	Building Rental Fee	174750	146,100		149,864	
7	677.000	Refunds and Reimbursements	1592	6,000	5K lease utility reimbursement	8,000	\$5,000 lease utility reimbursement
8	698.200	Bond/Loan Proceeds (DPW BLDG)		0		0	
9	699.101	General Fund Contribution	15000	20,210		21,500	
11	699.211	Transfer from Income Tax		77,205		101,688	\$91,688 DPW building bond payment, \$10,000 City Hall new furnace, Electrical
12							
13		TOTAL REVENUE:	200,216	253,515		285,052	
14							
15		EXPENSES	19/20	21/22		22/23	
16		265 Buildings - Custodian					
17	702.000	Wages (Full time)	16712	61,940	4% of 7 DPW workers , 100% of 1 full time custodian, .25% of 1 full time office employee	42,628	1% of 8 DPW Workers, 100% of 1 Full-Time
18	704.000	Wages (Part time)	1206	6,180	1 part time employee	0	
19	709.000	Payroll Taxes	1346	4,758		3,553	
20	713.000	Overtime	426	4,424		3,777	
21	716.000	Retirement DC	1848	5,913		5,029	
22	717.000	Retirement Current Employees DB		280		19	
23	718.000	Health Insurance/HRA	6386	23,806		21,692	
24	724.100	Other Fringe Benefits	558	752		387	
25							
27				108,053			
28		605 Nature Center					
29	752.000	Supplies & Tools	1037	1,000		1,200	
30	801.050	Contracted Services	1229	800		500	
31	850.050	Phone/Internet	580	600		400	
32	917.000	Water & Sewer	327	300		300	
33	920.000	Electricity	2039	2,000		2,000	
34	921.300	Heat	1327	1,500		1,500	
35	930.100	Building Maintenance	3499	3,500		1,000	
36	935.000	Insurance	223	500		2,100	
37	970.000	Capital Improvement	14846	0		0	
38				10,200			

	B	C	E	F	G	I	J	M
39	610 Crime Lab							
40	752.000	Supplies & Tools	800	1,200		1,500		
41	801.050	Contracted Services	470	500		1,200		
42	917.000	Water & Sewer	1337	1,000		1,000		
43	920.000	Electricity	18939	19,000		18,000		
44	921.300	Heat	8472	9,000		7,000		
45	930.100	Building Maintenance	16546	4,781		1,500		
46	935.000	Insurance	223	500		2,100		
47	970.000	Capital Improvement		0		0		
48				35,981				32,300.00
49	615 Old Station							
50	752.000	Supplies & Tools	95	100		100		
51	801.050	Contracted Services	0	0		0		
52	917.000	Water & Sewer	16	100		100		
53	920.000	Electricity	1672	1,800		2,000		
54	921.300	Heat	3345	4,000		4,000		
55	930.100	Building Maintenance	60	300		300		
56	935.000	Insurance	223	500		2,100		
57				6,800				8,600.00
58	625 City Hall							
59	752.000	Supplies & Tools	1473	1,500		1,500		
60	801.050	Contracted Services	215	400		0		
61	850.050	Phone/Internet	3117	3,000		3,000		
62	917.000	Water & Sewer	763	500		500		
63	920.000	Electricity	4927	5,000		5,000		
64	921.300	Heat	2010	2,200		2,200		
65	930.100	Building Maintenance	3357	3,000		3,000		
66	935.000	Insurance	14700	17,000		19,600		
67	970.000	Capital Improvement	10764	12,000		10,000	Furnace & Electrical	
69	991.200/992.000	Debt & Interest	71174	77,205	Final Year	0		44,800.00
70				121,805				
72	635 DPW Bldg							
73	752.000	Supplies & Tools	2029	2,500		2,000		
76	850.050	Phone/Internet	2065	2,200		800		
77	917.000	Water & Sewer	388	300		300		
78	920.000	Electricity	719	1,500		500		
79	921.300	Heat	3713	4,000		6,500		
80	930.100	Building Maintenance	431	400		2,000		
81	935.000	Insurance	5500	7,500		7,700		
88	991.200	Debt	101613	93,188	From Capital	93,188	DPW building bond payment	
100	931-803.100	Administrative Services	8797	11,214		9,089		
101	931-943.000	Equipment Rental	12768	18,017		21,149		
104								112,988.00
105		TOTAL EXPENDITURES:	503122	423,658		284,973		
107								
108		ESTIMATED REVENUES:	78468	253,515		285,052		
109								
110		FUND BALANCE AT END OF YEAR :	114715	-170,143		79		

	B	C	E	F	G	H	I
2	SEWER	590	19/20	21/22	NOTES	22/23	NOTES
3		REVENUE	ACTUAL	APPROVED	6-14-2021		
4	608.000	Delinquent Fees	8097	7,500		7,500	
5	628.100	Charge for Service	2601	4,500	Hay mowing every 2 yrs	6,000	Hay Mowing
6	645.000	Sewer Sales- Usage & Pilot	301332	400,500		454,927	
7		Sewer Sales Increase new meters 2 qtrs		25,374		52,748	
8	651.000	Administration Fees	16501	15,000		18,222	
9	665.000	Interest on Investments	8	700		700	
11	677.000	Refunds and Reimbursements	250	250		500	
14		Transfer from Income Tax				91,110	56% of AMI Meter Project
15							
16		TOTAL REVENUE:	369043	553,824		540,597	
17							
18	536	EXPENSES	19/20	21/22		22/23	
20	702.000	Wages	95489	110,847	32.2% of 7 full time DPW workers, 12.5% of 1 full time DPW Worker, 32.5% of 1 full time office employee	128,408	30% of 8 DPW workers, 10% of 1 full time DPW Worker, 20% of 1 full time office employee
21	709.000	Payroll Taxes	7841	9,119		10,559	
22	713.000	Overtime Wages	8085	8,360		9,625	
23	716.000	Retirement Benefits DC	-1775	11,254		12,789	
24	717.000	Retirement DB Current Employee		2,102		1,732	
25	718.000	Health Insurance/HRA	44927	48,386		47,424	
26	724.100	Other Fringe Benefits	4179	4,309		4,354	
27	752.000	Supplies & Tools	-834	1,000		1,000	
28	791.000	Dues and Subscriptions	200	750		500	
29	801.050	Contracted Services	2388	3,500		3,000	
30	801.200	Professional Services	4249	4,500		2,000	
31	801.400	Water Sample Services	4739	6,000		7,500	
32	803.100	Administrative Services Reimbursement	19338	25,403		25,718	
33	824.000	Bank Fees	411	500		500	
34	850.050	Phone/Internet	1804	2,000		600	
35	851.000	Postage & Freight	737	650		400	
36	900.100	Printing & Publishing	101	200		200	
37	911.000	Ed & Training	21	750		750	
39	920.000	Electricity	56836	55,000		55,000	
40	921.300	Heat	493	500		500	
41	930.100	Maintenance	17676	18,629		13,000	
42	932.100	Vehicle & Equip Repairs/Maint.	13019	15,000		13,000	
43	935.000	Insurance	5099	6,000		7,700	
48	970.000	Capital Improvement				96,110	\$91,110 - 56% of AMI Meter project (\$162,697), \$5,000 Blower Building Roof
49	991.200	Debt Service (charge 590-000-300.000)	0	44,250		42,000	W/S Bond Payment
50	992.000	Interest on Debt	15777	13,096		11,196	W/S Bond Interest
51	943.000	Transfer to Gen Fund (Equip Transfers)	16728	38,261		44,521	
54		TOTAL EXPENDITURES	534408	533,450		540,085	
57							
58		ESTIMATED REVENUE	8006	553,824		540,597	
59							
60		Fund Balance at End of year	10358	20,374		512	

	B	C	F	G	H	I
2	WATER	591	21/22	NOTES	22/23	NOTES
3		REVENUE	APPROVED	6-14-2021		
4	608.000	Delinquent Fees	12,000		12,000	
5	628.100	Charge for Services	5,000		6,000	
6	644.000	Water Sales - Usage & Pilot	400,500		444,897	
7		Water Sales Increase new meters 2 qtrs	20,070		40,140	
8	651.000	Administration Fees	14,500		14,828	
9	665.000	Interest on Investments	50		50	
11	677.000	Refunds and Reimbursements	500		500	
13	699.211	Transfer from Income Tax			71,587	44% of AMI Meter Project
15						
16		TOTAL REVENUE	452,620		590,002	
17						
18	536	EXPENSES	21/22		21/22	
19	702.000	Wages	117,688	32.20% of 7 full time DPW workers, 12.5% of 1 full time DPW Worker, 32.5% of 1 full time office employee	162,683	38% of 8 DPW workers, 15% of 1 full time DPW Worker, 23% of 1 full time office employee
20	709.000	Payroll Taxes	9,680		10,377	
21	713.000	Overtime Wages	8,852		12,180	
22	716.000	Retirement Benefits DC	11,925		16,201	
23	717.000	Retirement DB Current Employee	2,257		1,859	
24	718.000	Health Insurance/HRA	51,293		60,235	
25	724.100	Other Fringe Benefits	4,614		5,525	
26	752.000	Supplies & Tools	6,000		13,000	\$6,000 for Flouride scales
27	753.000	Chemicals	3,500		4,850	
28	791.000	Dues and Subscriptions	1,000		1,000	
29	801.050	Contracted Services	5,500		7,000	
32	801.400	Water Sample Services	2,000		3,000	
33	803.100	Administrative Services Reimbursement	20,618		28,093	
34	824.000	Bank Fees	500		500	
35	851.000	Postage & Freight	564		400	
36	900.100	Printing & Publishing	500		500	
37	911.000	Ed & Training	3,000		3,000	
39	920.000	Electricity	30,000		30,000	
40	930.100	Maintenance	62,000		60,000	\$25,000 lead boring
41	932.100	Vehicle & Equip Repairs/Maint.	13,500		10,000	
42	935.000	Insurance	6,000		7,700	
44	970.000	Capital Improvement			71,587	44% of AMI Meter Project (\$162,697)
46	991.200	Debt Service (charge 591-000-300.000)	30,750		33,000	W/S Bond Payment
47	992.000	Interest Debt	9,101		8,797	W/S Bond Interest
48	943.000	Transfer to Gen Fund (Equip Transfers)	28,609		35,487	
50						
51		TOTAL EXPENDITURES	432,550		589,955	
54						
55		ESTIMATED REVENUE:	452,620		590,002	
56						
57		Fund Balance at end of Year	20,070		47	