



Office of the Village Manager

Darwin D. P. McClary
Village Manager

April 10, 2023

Honorable President and Village Council
Village of Lake Orion
21 East Church Street
Lake Orion, MI 48362

RE: SUBMITTAL OF VILLAGE MANAGER'S PROPOSED FY 2023-24 BUDGET

Dear Honorable President Narsh and Lake Orion Village Council:

I am pleased to present to you the Village Manager's Proposed FY 2023-24 Budget in accordance with Section 8.2 of the Lake Orion village charter. This budget represents administration's best estimates of the projected year-end FY 2022-23 activity as well as a complete financial plan for the ensuing fiscal year. In accordance with the village charter, the proposed budget presents (1) detailed estimates of all proposed expenditures together with current year actual year-to-date, projected year-end, and prior year actual expenditures; (2) statements of bonded and other indebtedness; (3) detailed estimates of all anticipated income from sources other than taxes or borrowings; (4) statements of estimated fund balances; and (5) estimates of monies to be raised from taxes and bond issues.

The village council has scheduled two budget work sessions for Wednesday, April 12, 2023, from 6:30 PM to 9:30 PM and Saturday, April 22, 2023, from 8:30 AM to 12:30 PM to review and make any necessary changes to the proposed budget. Administration recommends that council schedule a third budget work session to review the Downtown Development Authority budgets. The attached memorandum outlines the budget work session schedule and content for each session.

Below for the information of council and citizens are the budget highlights providing explanation for major deviations between the proposed budget and current budget:

General Fund Revenue. The total taxable value of the village increased from \$162,490,360 in 2022 to \$179,166,750 in 2023. After DDA capture, the village's portion of taxable value for 2023 is \$131,100,130. Headlee and Proposal "A" continue to hamper municipal funding. Total General Fund revenues for FY 2023-24 are estimated to be \$2,183,734, a decrease of 1.54% from the current year's estimated total revenue. The Headlee millage reduction fraction is expected to be 0.9944, which means that maximum allowable millage rates for each tax levy will be rolled back. This does not affect General Fund, since the village is not currently levying the maximum. The budget assumes that the current millage levy of 9.7844 mills will continue for the next fiscal year. Total revenues will decrease by about \$70,000 due mainly to the one-time activity associated with the Community Development Block Grant

(CDBG) Meek's Park Pedestrian Bridge Project and anticipated reduction in general fee receipts. A 4% increase is proposed in charges to the DDA and Water and Sewer Fund for financial administration and other services.

General Fund Expenditures. The following changes to the General Fund budget are noteworthy:

- General Assumptions – Wages are proposed to increase by 4% for all union and non-union employees. Health insurance benefit costs are expected to increase by 10%. Dental, optical, and life insurance/disability benefit costs are expected to increase by 5%. Contractual services costs are expected, in many instances, to increase by 5%. Many other expenses are projected to increase by 4%, even though the inflation rate for 2023 is 7.9%. Employee education and training budgets have been increased in many instances to accommodate annual comprehensive general and specialized training. Staffing will remain at current levels for the upcoming year.
- Village Council – The budget for education and training has been increased to promote council attendance at MML conferences and training.
- Village Manager – The budget reflects the current salary and benefits for the new Village Manager. Appropriations are included for the Village Manager's education, training, and professional memberships in accordance with the manager's employment contract.
- Treasurer – The budget reflects anticipated salary and benefits for a new Finance Director/Treasurer. Finance Director/Treasurer Joshua Johnson left the village to take a position with the City of Oak Park, and we are currently in the process of recruiting and filling the position.
- Community Development – The budget provides no allocation for CDBG projects due to the fact that the village programmed its PY 2023 funds for the county home repair program and HAVEN domestic abuse assistance program, both administered by the county.
- General Activities – The waste collection contract expires this year, and a 5% adjustment to rubbish collection costs is budgeted. Monies have been appropriated in the amount of \$7,000 for the replacement of the village hall lobby flooring and repair of the council chambers ceiling.
- Planning and Zoning – The part-time planning and zoning coordinator was never filled and has been removed from the budget. Monies have been appropriated for consulting work for prioritization of master plan goals as recommended by the planning commission. An additional \$1,000 was appropriated for more extensive planning commission and zoning board of appeals training.
- Parks and Recreation – Additional funding has been budgeted for supplies, park facilities engineering, and repair and maintenance of grounds.
- Contractual Services – Legal/Accounting/Engineering – The legal budget has been reduced due to council's recent adoption of a policy placing legal services under the supervision and management of the Village Manager. Engineering fees have been increased to provide adequate resources for general engineering needs throughout the year.
- Transfers Out – The General Fund contribution to the Police Fund has been reduced as a result of increased tax revenues. Council should consider levying the full police millages to reduce financial pressure on the General Fund to provide resources for other projects.

Public Works Fund. Revenues remain relatively flat for this fund. Administration will need to monitor the fund closely to ensure that it does not run a deficit at year end. The Capital Outlay account has been reduced to \$0 as a result of the completion of the salt storage building in 2022. Stormwater Phase II Capital Outlay account has been reduced to \$0 to address the anticipated deficit until other budget amendments can be made.

Major and Local Streets Funds. Major and Local Streets receive Act 51 gas and weight tax revenue sharing as their main source of funding. Major Streets and Local Streets continue to see relatively flat revenues, and Local Streets operates with annual budget shortfalls and needs to be monitored. While the Major Streets Fund operates at a small surplus each year, neither fund produces any substantial funds to be able to complete major street repair or replacement projects. The village council must consider special assessments and road millages as funding methods to improve streets. The Major Streets Fund includes an appropriation of \$20,000 (25%) toward the cost of a new dump truck for DPW, with the remainder of the cost \$60,000 (75%) programmed in the Cemetery Perpetual Care Fund.

Police Fund. The Police Fund operates with two millages and contributions from the General Fund. The budget assumes that the police operating millage will be rolled back to 2.6748 mils from the current 2.6899 mils and that the police Headlee override millage will be increased from 0.2013 mil to 0.2126 mil to maintain the same total police tax millage. The village does not levy the full Headlee Override millage, thereby requiring General Fund to cover a larger portion of the police expenditures than would otherwise be necessary. The growth in taxable value in 2023 has helped to reduce the necessary contribution from General Fund to the Police Fund by about \$30,000.

Downtown Development Authority Fund and DDA Property Acquisition Fund. The DDA budgets will be addressed by the Executive Director in more detail at a work session to be scheduled by council. Beginning this year, under resolutions adopted by the DDA board and village council, the DDA will begin setting aside 75% of all tax revenue increases in excess of the 2022 base year to fund public improvements within the DDA district as determined by the village council.

Capital Projects Fund. The budget does not currently include appropriations for any major capital improvement projects. Council and administration will need to discuss the capital improvement program as a separate budget discussion to identify projects and funding sources. Taxes, special assessments, and grants are the three main sources of funding for capital projects.

Water and Sewer Fund. The Water and Sewer Fund derives most of its operating and capital improvement revenue from user fees and charges through water and sewer rates and capital charges. Rates are currently not sufficient to fully fund depreciation expense (set aside for future water and sewer infrastructure replacement). The current year adopted budget assumes drawing from fund reserves of \$446,000, although the projected year-end estimate brings that budget shortfall down to \$395,000. These continued budget shortfalls are not sustainable and will exhaust all fund reserves within five years if not addressed. Considerable water and sewer rate increases are necessary to balance the budget. Also, the village, through the Oakland County Water Resources Commission, will be undertaking a \$7.3 million sanitary sewer pump stations improvement project in 2024 and will issue bonds for the project. Assuming no grant funding, the village's Water and Sewer Fund will need to

accommodate the debt payments for this project, and this project (revenues, expenditures, and sewer rate adjustments) is not yet reflected in the budget. In addition, the water system east of M-24 is in need of significant upgrades totalling about \$6 million within the next few years, and this project is also not reflected in the village's water rate schedule. Council will be receiving a presentation shortly on the recently completed water and sewer rates study and will discuss necessary rate adjustments during budget work sessions.

Cemetery Perpetual Care Fund. This fund receives its revenue from cemetery lot sales and interest earnings. The June 30, 2022, fund balance for Cemetery Perpetual Care is \$339,618. Revenues total approximately \$21,000, and the village expends approximately \$82,000 for cemetery operations and maintenance. In addition, this year, the budget includes an appropriation of \$60,000 to fund 75% of the cost of a new dump truck for DPW, a vehicle that will primarily be used for cemetery purposes. The village is authorized by state law to levy up to one (1) mil in property taxes for cemetery operation and maintenance purposes, and the council should give serious consideration to levying the millage. If levied, the millage would generate approximately \$131,000 (after DDA capture) for cemetery purposes.

I would like to take this opportunity to express my deep gratitude to village staff for their diligent efforts in assisting with the preparation of this proposed budget. Staff has not been involved in most of the budget preparation process during the past several years, and I appreciate so much their willingness and commitment to engaging in, and working on, their departmental budgets. I wish to express additional appreciation to Deputy Finance Director/Treasurer Hedrick for her outstanding support and assistance, as her insight and efforts have been invaluable to this process.

I look forward to meeting with the village council during the upcoming budget work sessions to finalize the budget and review and adopt the water and sewer rate schedules, the village's comprehensive fee schedule, the Capital Improvement Plan, and the necessary tax millage rates. Council will receive additional supporting information for each fund and department for the work sessions.

Sincerely,

VILLAGE OF LAKE ORION, MICHIGAN



Darwin D. P. McClary
Village Manager

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|------------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 101-000-402-000 | Current Real Property Taxes | 1,119,610 | 1,214,000 | 1,214,000 | 1,282,734 | 1,282,734 | |
| 101-000-405-000 | Property Tax - Personal | 32,043 | 30,000 | 30,000 | 30,000 | 30,000 | |
| 101-000-406-000 | In Lieu of Taxes | 38,601 | 38,000 | 37,060 | 37,000 | 37,000 | |
| 101-000-412-000 | Property Tax - DPPT P/Y & C/Y | | | 75 | | | |
| 101-000-439-000 | State Grant-Adult Use Marijuana | | | 51,851 | 45,000 | 45,000 | |
| 101-000-441-000 | Local Community Stabilization Sha | 4,892 | 1,000 | 1,231 | 1,000 | 1,000 | |
| 101-000-445-000 | Penalties & Interest on Taxes | 4,957 | 5,000 | 5,000 | 4,000 | 4,000 | |
| 101-000-460-000 | Dog License Revenue | 22 | 200 | 100 | 100 | 100 | |
| 101-000-476-000 | Buisness Licenses and Permits | 10,000 | | 10,000 | 10,000 | 10,000 | |
| 101-000-528-100 | Federal Grants Other - State CRLG | | | | | | |
| 101-000-528-200 | Federal Grants Other - County CAR | | | | | | |
| 101-000-547-000 | State Grant - Other | | 672 | | | | |
| 101-000-567-000 | STATE GRANTS- MRE REVENUE | | 57,000 | | | | |
| 101-000-574-000 | State Grants- State Shared Revenue | 332,055 | 297,000 | 297,000 | 300,000 | 300,000 | |
| 101-000-574-003 | State Shared Relief Assistance | | | | | | |
| 101-000-576-000 | METRO (Act 48) Revenue | 10,442 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 101-000-607-000 | Fees | 25,615 | 50,000 | | 25,000 | 25,000 | |
| 101-000-634-000 | Cemetery Opening/Closing Rev | | | | | | |
| 101-000-636-000 | Cemetery Foundations | | | | | | |
| 101-000-640-000 | Garbage Collection Fees | 199,827 | 210,000 | 210,000 | 213,200 | 213,200 | |
| | 35.82 as of July 1 2020 | | | | | | |
| 101-000-643-000 | Cemetery Lot Sale | | | | | | |
| 101-000-653-000 | Park Fees | 12,012 | 8,000 | 12,000 | 10,000 | 10,000 | |
| 101-000-655-000 | Boat Dock Pass Fees | 7,450 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 101-000-664-000 | Interest Earnings | 1,274 | 4,000 | 7,000 | 4,000 | 4,000 | |
| 101-000-671-999 | Appropriation from Fund Balanc | | | | | | |
| 101-000-673-000 | Gain/Loss on Sale of Assets | | | | | | |
| 101-000-675-000 | Donations | 51,170 | | | | | |
| 101-000-676-248 | Reimbursement - Admin Fee - DDA | 68,004 | 70,000 | 70,000 | 72,800 | 72,800 | |
| 101-000-676-395 | Trnsf from Road Debt Fund | | | | | | |
| 101-000-676-592 | Reimbursement -Admin Fee - W&S | 113,300 | 116,700 | 116,700 | 121,400 | 121,400 | |
| 101-000-679-000 | Reimbursements-Worker's Comp | | | | | | |
| 101-000-681-000 | Reimb - Insurance Claims | | | | | | |
| 101-000-682-000 | Reimbursement-CDBG | | 79,100 | 79,100 | | | |
| 101-000-682-001 | Reimburse - NSP | | | | | | |
| 101-000-683-000 | Reimbursements-Other | | 4,000 | | | | |
| 101-000-683-248 | Reimbursement- DDA | 78,210 | | | | | |
| 101-000-689-000 | Reimburse Insurance Dividends | 4,367 | 5,000 | 6,722 | | | |
| 101-000-694-000 | Miscellaneous | 39,949 | 2,500 | 8,900 | 2,500 | 2,500 | |
| 101-000-699-202 | Interfund Transfer in - Major Str | | | | | | |
| 101-000-699-203 | Interfund Transfer In - Local Str | | | | | | |
| 101-000-699-248 | Interfund Transfer In - DDA | 29,000 | 36,130 | 36,130 | | | |
| 101-000-699-592 | Transfers Water Sewer | | | | | | |
| 101-000-699-711 | Transfers Cemetery | | | | | | |
| Totals for dept 000 - REVENUE | | 2,182,800 | 2,253,302 | 2,217,869 | 2,183,734 | 2,183,734 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---------------------------------------|----------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,182,800 | 2,253,302 | 2,217,869 | 2,183,734 | 2,183,734 | |
| APPROPRIATIONS | | | | | | | |
| Dept 101 - VILLAGE COUNCIL | | | | | | | |
| 101-101-701-000 | Wages - Council | 2,330 | 2,300 | 2,300 | 2,500 | 2,500 | |
| 101-101-701-019 | COVID 19 PAYROLL | | | | | | |
| 101-101-715-000 | Social Security | 134 | 201 | 201 | 192 | 192 | |
| 101-101-956-000 | Dues & Miscellaneous | 477 | 120 | 120 | 120 | 120 | |
| 101-101-957-000 | Education & Training | 239 | 1,200 | 1,200 | 1,800 | 1,800 | |
| 101-101-960-000 | Mileage | | | | | | |
| Totals for dept 101 - VILLAGE COUNCIL | | 3,180 | 3,821 | 3,821 | 4,612 | 4,612 | |

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|---------------------------------------|--|---------------------|------------------------------|----------------------------------|---------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 171 - VILLAGE MANAGER | | | | | | | |
| 101-171-701-000 | Wages | 115,086 | 81,760 | 105,000 | 88,400 | 88,400 | |
| | FOOTNOTE AMOUNTS: | | | 105,000 | 88,400 | | |
| | Salary adjustment projected at 4% due to inflation | | | | | | |
| 101-171-701-019 | COVID 19 PAYROLL | | | | | | |
| 101-171-715-000 | Social Security | 7,721 | 7,686 | 8,033 | 7,314 | 7,314 | |
| | FOOTNOTE AMOUNTS: | | | 8,033 | 7,314 | | |
| | 7.65% of salary and auto allowance | | | | | | |
| 101-171-716-000 | Health Insurance- Medical | 17,647 | 18,000 | 9,120 | 6,000 | 6,000 | |
| | FOOTNOTE AMOUNTS: | | | 9,120 | 6,000 | | |
| | Medical insurance opt-out for family coverage | | | | | | |
| 101-171-717-000 | Life & Disability Insurance | 696 | 766 | 1,015 | 1,035 | 1,035 | |
| | FOOTNOTE AMOUNTS: | | | 1,015 | 1,044 | | |
| | Anticipated 4% increase in life insurance premium | | | | | | |
| 101-171-718-000 | Dental Insurance | 935 | 381 | 345 | | | |
| 101-171-719-000 | Pension | 7,084 | 5,000 | 6,250 | 13,260 | 13,260 | |
| | FOOTNOTE AMOUNTS: | | | 6,250 | 13,260 | | |
| | 15% of base salary | | | | | | |
| 101-171-721-000 | Vision Care | 181 | 199 | 64 | | | |
| 101-171-956-000 | Dues & Miscellaneous | 363 | 800 | 1,075 | 1,250 | 1,250 | |
| | ICMA - \$600; MME - \$500; MPELRA - \$150 | | | | | | |
| 101-171-957-000 | Education & Training | 60 | 850 | 1,200 | 3,500 | 3,500 | |
| | FOOTNOTE AMOUNTS: | | | 2,000 | 3,500 | | |
| | MME - \$1,000; ICMA - \$2,000; MML Cap-Con - \$500 | | | | | | |
| 101-171-960-000 | Mileage | | | 4,200 | 7,500 | 7,500 | |
| | FOOTNOTE AMOUNTS: | | | 4,200 | 7,500 | | |
| | 4% adjustment due to inflation | | | | | | |
| 101-171-977-000 | Capital Outlay | | | 3,000 | | | |
| | FOOTNOTE AMOUNTS: | | | | 3,000 | | |
| | Laptop with docking station | | | | | | |
| Totals for dept 171 - VILLAGE MANAGER | | 149,773 | 115,442 | 139,302 | 128,259 | 128,259 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 215 - VILLAGE CLERK | | | | | | | |
| 101-215-701-000 | Wages | 60,566 | 66,352 | 66,352 | 68,345 | 68,345 | |
| 101-215-701-019 | COVID 19 PAYROLL | | | | | | |
| 101-215-702-000 | Wages Part Time | | | | | | |
| STAFF COVERAGE AT MEETINGS | | | | | | | |
| 101-215-715-000 | Social Security | 4,696 | 6,308 | 6,308 | 8,000 | 5,229 | |
| 101-215-716-000 | Health Insurance- Medical | 10,178 | 11,215 | 11,215 | 12,400 | 12,400 | |
| 101-215-717-000 | Life & Disability Insurance | 671 | 721 | 721 | 900 | 900 | |
| 101-215-718-000 | Dental Insurance | 489 | 539 | 539 | 680 | 680 | |
| 101-215-719-000 | Pension | 680 | 5,971 | 5,971 | 6,300 | 6,300 | |
| 101-215-721-000 | Vision Care | 107 | 118 | 118 | 125 | 125 | |
| 101-215-727-000 | Office Supplies | 1,560 | 300 | 300 | 450 | 450 | |
| 101-215-727-001 | Election Supplies | | | | | | |
| 101-215-801-000 | Contractual Services | 5,831 | 21,000 | 10,000 | 10,000 | 10,000 | |
| ORDINANCE WEBSITE HOSTING | | | | | | | |
| ORDINANCE SUPPLEMENTAL UPDATES | | | | | | | |
| DOCUMENT DESTRUCTION/SHREDDING | | | | | | | |
| ZONING ORDINANCE CODIFICATION REDUCED TO QUARTERLY | | | | | | | |
| 101-215-900-000 | Printing and Publication | 3,846 | 4,000 | 2,000 | 5,000 | 4,000 | |
| 101-215-956-000 | Dues & Miscellaneous | | 500 | 500 | 500 | 500 | |
| IIMC DUES | | | | | | | |
| MAMC DUES | | | | | | | |
| MINUTE BOOKS | | | | | | | |
| 101-215-957-000 | Education & Training | | 300 | 300 | 500 | 1,500 | |
| 101-215-960-000 | Mileage | | 200 | 200 | 100 | 100 | |
| 101-215-977-000 | Capital Outlay | | | | | | |
| Totals for dept 215 - VILLAGE CLERK | | 88,624 | 117,524 | 104,524 | 113,300 | 110,529 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|--------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 228 - Information Technology | | | | | | | |
| 101-228-801-000 | Contractual Services | 23,241 | 30,000 | 30,000 | 30,000 | 30,000 | _____ |
| 101-228-931-000 | Repair & Maintenance-Equipment | 2,219 | 2,000 | 2,000 | 2,000 | 2,000 | _____ |
| 101-228-957-000 | Education & Training | | | | | | _____ |
| Totals for dept 228 - Information Technology | | 25,460 | 32,000 | 32,000 | 32,000 | 32,000 | ===== |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 253 - TREASURER | | | | | | | |
| 101-253-701-000 | Wages - Treasurer | 53,766 | 58,613 | 49,000 | 65,000 | 65,000 | |
| | Treas/FD position reduced from 29 hour week to 16 hours | | | | | | |
| | Deputy Treas/FD reduced from 29 to 16 hours week | | | | | | |
| | Payroll PT position 29 hours week included | | | | | | |
| 101-253-701-019 | COVID 19 PAYROLL | 341 | | | | | |
| 101-253-702-000 | Wages Part Time | 40,489 | 54,091 | 54,091 | 56,255 | 56,255 | |
| | Deputy Treas/FD reduced from 29 to 16 hrs week 2018 | | | | | | |
| | Payroll Account Clerk reclassified 2018 | | | | | | |
| 101-253-702-001 | Overtime Wages | | | | | | |
| 101-253-715-000 | Social Security | 7,007 | 8,234 | 7,122 | 9,277 | 9,277 | |
| 101-253-716-000 | Health Insurance- Medical | 3,000 | 6,000 | | 23,230 | 23,230 | |
| 101-253-717-000 | Life & Disability Insurance | 1,222 | 1,700 | 1,700 | 1,785 | 1,785 | |
| 101-253-718-000 | Dental Insurance | 489 | 539 | 539 | 566 | 566 | |
| 101-253-719-000 | Pension | | | | | | |
| 101-253-721-000 | Vision Care | 107 | 118 | 118 | 124 | 124 | |
| 101-253-801-000 | Contractual Services | 9,600 | 8,500 | 9,600 | 10,080 | 10,080 | |
| 101-253-956-000 | Dues & Miscellaneous | | 150 | 150 | 150 | 150 | |
| 101-253-957-000 | Education & Training | 646 | 1,050 | 500 | 3,000 | 3,000 | |
| | Finance Director/Treasurer = \$1,500; Part-Tme = \$1,500 | | | | | | |
| 101-253-960-000 | Mileage | | 350 | 100 | 350 | 350 | |
| Totals for dept 253 - TREASURER | | 116,667 | 139,345 | 122,920 | 169,817 | 169,817 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---|------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 255 - COMMUNITY DEVELOPMENT | | | | | | | |
| 101-255-882-000 | Women's Survival | | 2,799 | | | | |
| 101-255-930-000 | NSP - Repair and Maintenance | | | | | | |
| 101-255-956-000 | NSP - Miscellaneous | | | | | | |
| 101-255-971-000 | NSP - Property Acquisition | | | | | | |
| 101-255-975-001 | Sidewalks | | | | | | |
| 101-255-975-002 | Street Trees | | 20 | | | | |
| 101-255-975-003 | Storm Drains | | | | | | |
| 101-255-975-004 | Meeks Park Bridge Project | | 105,266 | 105,266 | | | |
| Totals for dept 255 - COMMUNITY DEVELOPMENT | | | 108,085 | 105,266 | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|---|---------------------|------------------------------|----------------------------------|---------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 101-260-701-000 | Wages | 43,141 | 41,000 | 41,000 | 42,640 | 42,640 | |
| | Full time position replaced with two Parttime Office Coordinators PT 29 hours weekly each | | | | | | |
| 101-260-701-019 | COVID 19 PAYROLL | | 4,277 | 2,360 | | | |
| 101-260-702-000 | Wages Part Time | 21,715 | 17,127 | 17,127 | 17,813 | 17,813 | |
| 101-260-702-001 | Overtime Wages | | | | | | |
| 101-260-702-002 | Wages Part Time Clerk | | | | | | |
| 101-260-702-003 | Wages-Parks | | | | | | |
| 101-260-702-004 | Stipends-Interns | | | | | | |
| 101-260-715-000 | Social Security | 4,864 | 4,782 | 4,628 | 4,625 | 4,625 | |
| 101-260-716-000 | Health Insurance- Medical | 8,000 | 9,069 | 9,069 | 9,976 | 9,976 | |
| 101-260-716-001 | Health Insurance-Retirees | 11,591 | 12,000 | 12,000 | 13,200 | 13,200 | |
| 101-260-716-002 | Retiree Health 115 Trust | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 101-260-717-000 | Life & Disability Insurance | 897 | 806 | 806 | 847 | 847 | |
| 101-260-718-000 | Dental Insurance | 564 | 627 | 627 | 690 | 690 | |
| 101-260-719-000 | Pension | 71,391 | 87,125 | 87,125 | 87,125 | 87,125 | |
| | MERS Recap | | | | | | |
| | MERS Report | | | | | | |
| | MERS Project to 2023 | | | | | | |
| 101-260-721-000 | Vision Care | 128 | 118 | 118 | 124 | 124 | |
| 101-260-722-000 | Worker's Comp. Insurance | 1,687 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 101-260-722-001 | Workers Comp-Elected/Lifeguard | | 100 | 100 | 100 | 100 | |
| 101-260-727-000 | Office Supplies | 12,564 | 11,000 | 10,000 | 11,000 | 11,000 | |
| | Xerox lease to lump sum 2018 | | | | | | |
| 101-260-727-001 | Election Supplies | | | | | | |
| 101-260-727-019 | OFFICE SUPPLIES-COVID | 525 | 200 | 100 | | | |
| 101-260-728-000 | Cleaning Supplies | 388 | 1,300 | 1,300 | 1,300 | 1,300 | |
| 101-260-729-000 | Postage | 4,004 | 5,000 | 4,000 | 5,000 | 5,000 | |
| 101-260-730-000 | Copier Lease | 7,894 | 8,000 | 8,000 | 8,320 | 8,320 | |
| | Xerox lease combined in 2018 copies in ac 727- lump sum Copier lease expires in 2023; expect 5% increase | | | | | | |
| 101-260-801-000 | Contractual Services | | 100 | 100 | 100 | 100 | |
| 101-260-823-000 | Website/Software | 4,230 | 10,000 | 10,000 | 7,000 | 7,000 | |
| | Webpage update \$1859 OSC Design 2019 Web site annual hosting and updates; domain names | | | | | | |
| 101-260-830-000 | Solid Waste Collection | 198,417 | 205,000 | 205,000 | 213,200 | 213,200 | |
| | 5 Year contract ext. 2018 2.5% annual increase remove Contract expires 6/30/23; expect 5% increase | | | | | | |
| 101-260-851-000 | Telephone | 7,114 | 9,000 | 9,000 | 9,500 | 9,500 | |
| 101-260-900-000 | Printing and Publication | | 500 | 500 | 500 | 500 | |
| 101-260-920-000 | Utilities | 29,405 | 30,000 | 30,000 | 31,500 | 31,500 | |
| 101-260-921-000 | Municipal Street Lighting | 36,749 | 40,000 | 40,000 | 42,000 | 42,000 | |
| | LED street light conversion in 2018 \$46,000 LED fixtures at Front Anderson | | | | | | |
| 101-260-922-000 | Repair & Mtn-Lights | | | | | | |
| 101-260-930-000 | Repair and Maintenance | 13,358 | 24,000 | 24,000 | 24,000 | 24,000 | |
| 101-260-930-001 | Building Renovation | | | | 7,000 | 7,000 | |
| | FOOTNOTE AMOUNTS: | | | | | 7,000 | |
| | Replace village hall lobby flooring and repair council chambers ceiling | | | | | | |
| 101-260-931-000 | Repair & Maintenance-Equipment | 1,824 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 101-260-956-000 | Dues & Miscellaneous | 6,167 | 9,400 | 9,400 | 9,400 | 9,400 | |
| 101-260-961-000 | Tax Tribunal Refunds | | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|----------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 101-260-977-000 | Capital Outlay | 7,636 | 3,500 | 3,500 | 3,500 | 3,500 | |
| Totals for dept 260 - GENERAL ACTIVITIES | | 504,253 | 548,531 | 544,360 | 564,960 | 564,960 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 721 - PLANNING AND ZONING | | | | | | | |
| 101-721-702-000 | Wages Part Time | 1,090 | 42,000 | 170 | | | |
| 101-721-715-000 | Social Security | 38 | 4,569 | 13 | | | |
| 101-721-716-000 | Health Insurance- Medical | | 6,000 | | | | |
| 101-721-717-000 | Life & Disability Insurance | | 250 | | | | |
| 101-721-718-000 | Dental Insurance | | 550 | | | | |
| 101-721-719-000 | Pension | | 3,990 | | | | |
| 101-721-726-000 | Supplies | | 1,300 | 500 | 500 | 500 | |
| 101-721-801-000 | Contractual Services | 14,612 | 2,500 | 2,500 | 10,000 | 10,000 | |
| | FOOTNOTE AMOUNTS: | | | 2,500 | 2,500 | | |
| | RECORDING SECRETARY - BZA | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | 7,500 | | |
| | Planning services to prepare Master Plan priorities plan | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | 2,500 | 10,000 | | |
| 101-721-829-000 | Planner Services | 28,918 | 45,000 | 45,000 | 47,250 | 47,250 | |
| | Master Plan Review update | | | | | | |
| 101-721-840-000 | Planner - Retainer | 15,640 | 16,000 | 11,000 | 11,000 | 11,000 | |
| 101-721-863-000 | Travel Expense | | | | | | |
| 101-721-956-000 | Dues & Miscellaneous | | 100 | | | | |
| | MAP MEMBERSHIP - PC & BZA WILL USE MCKENNAS | | | | | | |
| | BOARD MEMBER NAME PLATES | | | | | | |
| 101-721-957-000 | Education & Training | | 1,500 | 2,500 | 2,500 | 2,500 | |
| | Training for Planning Commission & BZA | | | | | | |
| 101-721-960-000 | Mileage | | | | | | |
| Totals for dept 721 - PLANNING AND ZONING | | 60,298 | 123,759 | 61,683 | 71,250 | 71,250 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|--------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 751 - PARKS AND RECREATION | | | | | | | |
| 101-751-702-001 | Overtime Wages | 117 | 200 | 200 | 300 | 300 | |
| 101-751-708-000 | Wages - Lifeguards | 17,040 | 20,000 | 20,000 | 21,000 | 21,000 | |
| 101-751-715-000 | Social Security | 1,312 | 1,900 | 1,900 | 1,900 | 1,900 | |
| 101-751-726-000 | Supplies | 9,993 | 2,500 | 2,500 | 4,000 | 4,000 | |
| 101-751-801-000 | Contractual Services | 14,357 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 101-751-806-000 | Engineering | | | | 1,000 | 1,000 | |
| 101-751-829-000 | Planner Services | | | | | | |
| 101-751-850-000 | Telephone - Green's Park | | | | | | |
| 101-751-920-000 | Utilities | 791 | 1,000 | 1,000 | 1,100 | 1,100 | |
| 101-751-931-000 | Repair/Maint - Equipment | 3,129 | 500 | 500 | 500 | 500 | |
| 101-751-932-000 | Repair/Maint - Grounds | 8,851 | 4,000 | 4,000 | 6,000 | 6,000 | |
| 101-751-956-000 | Dues & Miscellaneous | | | | | | |
| 101-751-977-000 | Capital Outlay | 135,691 | 5,000 | 14,000 | 5,000 | 5,000 | |
| Totals for dept 751 - PARKS AND RECREATION | | 191,281 | 38,100 | 47,100 | 43,800 | 43,800 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 851 - INSURANCE AND BONDS | | | | | | | |
| 101-851-911-000 | Insurance Coverage | 67,207 | 74,000 | 68,000 | 74,000 | 74,000 | |
| | ADDITION \$5000 PER INSURANCE CARRIER BASED ON BUILDING APPRAISALS | | | | | | |
| Totals for dept 851 - INSURANCE AND BONDS | | 67,207 | 74,000 | 68,000 | 74,000 | 74,000 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 880 - CONTRACT SERV - LEAGAL/ACCTING/ENGINEER | | | | | | | |
| 101-880-801-000 | Contractual Services | | 500 | | | | |
| 101-880-805-000 | Audit Fees | 3,546 | 4,500 | 3,500 | 4,000 | 4,000 | |
| 101-880-806-000 | Engineering | 11,323 | 3,000 | 10,000 | 10,000 | 10,000 | |
| 101-880-810-000 | Legal Service Retainer | | | | | | |
| 101-880-811-000 | Legal Services - Other | 56,655 | 52,000 | 60,000 | 45,000 | 45,000 | |
| 101-880-812-000 | Legal Services - Labor | | | 2,000 | 600 | 600 | |
| 101-880-814-000 | OPEB Valuation | 1,300 | 4,000 | 3,800 | 4,000 | 4,000 | |
| Totals for dept 880 - CONTRACT SERV - LEAGAL/ACCTI | | 72,824 | 64,000 | 79,300 | 63,600 | 63,600 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 964 - TRANSFERS OUT | | | | | | | |
| 101-964-965-125 | Transfers DPW | 490,000 | 450,000 | 450,000 | 450,000 | 450,000 | |
| 101-964-965-202 | Transfers Major Streets | | | | | | |
| 101-964-965-203 | Transfer Out - Local Streets | | | | | | |
| 101-964-965-207 | Transfers Police | 355,000 | 431,000 | 431,000 | 431,000 | 400,000 | |
| 101-964-965-231 | Transfer to Parking Fund | | | | | | |
| 101-964-965-398 | Transfer Out - N Shore Bridge Deb | | | | | | |
| 101-964-965-401 | Transfer to Capital Imp Fund | 45,000 | 7,695 | | | | |
| Totals for dept 964 - TRANSFERS OUT | | <u>890,000</u> | <u>888,695</u> | <u>881,000</u> | <u>881,000</u> | <u>850,000</u> | |
| TOTAL APPROPRIATIONS | | <u>2,169,567</u> | <u>2,253,302</u> | <u>2,189,276</u> | <u>2,146,598</u> | <u>2,112,827</u> | |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 | | <u>13,233</u> | | <u>28,593</u> | <u>37,136</u> | <u>70,907</u> | |
| BEGINNING FUND BALANCE | | 777,844 | 791,075 | 791,075 | 819,668 | 819,668 | 819,668 |
| ENDING FUND BALANCE | | 791,077 | 791,075 | 819,668 | 856,804 | 890,575 | 819,668 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 125-000-528-200 | Federal Grants Other - County CAR | | | | | | |
| 125-000-580-000 | Services Provided-DDA Admin/Snow | 43,200 | 55,000 | 55,000 | 55,000 | 57,200 | |
| 125-000-603-000 | Equipment Rental | 73,085 | 75,000 | 90,000 | 78,750 | 78,750 | |
| 125-000-634-000 | Cemetery Open/Close | 22,940 | 30,000 | 25,000 | 36,000 | 30,000 | |
| | FOOTNOTE AMOUNTS: | | | | 36,000 | | |
| | conservative estimate based on rate increase | | | | | | |
| 125-000-636-000 | Cemetery Foundations | 5,909 | 6,000 | 6,000 | 6,300 | 6,300 | |
| 125-000-643-000 | Cemetery Lot Sales | | | | | | |
| 125-000-664-000 | Interest Income | 387 | 300 | 500 | 315 | 315 | |
| 125-000-671-999 | Appropriation from Fund Balanc | | | | | | |
| 125-000-673-000 | Gain/Loss on Sale of Assets | | | | | | |
| 125-000-676-101 | Transfer In from General Fund | 490,000 | 450,000 | 450,000 | 472,500 | 450,000 | |
| 125-000-681-000 | Reimb - Insurance Claims | | | | | | |
| 125-000-683-000 | Reimbursements-Other | | | | | | |
| 125-000-694-000 | Miscellaneous | 34,435 | 2,000 | 10,000 | 2,100 | 9,000 | |
| 125-000-699-711 | Transfers In | 5,000 | 5,000 | 5,000 | 5,250 | 5,000 | |
| Totals for dept 000 - REVENUE | | 674,956 | 623,300 | 641,500 | 656,215 | 636,565 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--------------------------------|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 674,956 | 623,300 | 641,500 | 656,215 | 636,565 | |
| APPROPRIATIONS | | | | | | | |
| Dept 276 - CEMETERY | | | | | | | |
| 125-276-701-001 | Wages | 45,396 | 48,700 | 48,700 | 42,000 | 42,000 | |
| 125-276-701-013 | Overtime | 2,797 | 4,000 | 3,000 | 2,200 | 2,200 | |
| 125-276-714-000 | Fringe Benefits | | | | | | |
| 125-276-715-000 | Social Security | 3,687 | 4,940 | 4,940 | 5,187 | 5,187 | |
| 125-276-716-000 | Health Insurance- Medical | 6,913 | 11,000 | 11,000 | 11,550 | 11,550 | |
| 125-276-717-000 | Life & Disability Insurance | 418 | 1,050 | 1,050 | 1,103 | 1,103 | |
| 125-276-718-000 | Dental Insurance | 590 | 1,000 | 1,000 | 1,050 | 1,050 | |
| 125-276-719-000 | Pension | | | | | | |
| 125-276-721-000 | Vision Care | 108 | 170 | 170 | 179 | 179 | |
| 125-276-740-000 | Operating Supplies | 2,181 | 3,000 | 3,000 | 3,150 | 3,150 | |
| 125-276-748-000 | Foundations | | 500 | 500 | 525 | 525 | |
| 125-276-801-000 | Contractual Services | 350 | 2,000 | 2,000 | 2,100 | 2,100 | |
| 125-276-830-000 | Solid Waste Collection | | | | | | |
| 125-276-920-000 | Utilities | 185 | 2,000 | 1,000 | 2,100 | 2,100 | |
| 125-276-930-000 | Repair and Maintenance | 4,866 | 7,000 | 7,000 | 7,350 | 6,000 | |
| 125-276-956-000 | Dues & Miscellaneous | | 100 | 100 | 105 | 105 | |
| 125-276-977-000 | Capital Outlay | | | | | | |
| 125-276-985-000 | Land Improvement | 2,885 | 4,000 | 4,000 | 4,200 | 4,200 | |
| Totals for dept 276 - CEMETERY | | 70,376 | 89,460 | 87,460 | 82,799 | 81,449 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 441 - DEPARTMENT OF PUBLIC WORKS | | | | | | | |
| 125-441-701-000 | Wages-DPW Director | 27,266 | 31,000 | 31,000 | 32,550 | 32,550 | |
| 125-441-701-001 | Wages | 87,359 | 92,000 | 92,000 | 95,680 | 95,680 | |
| | FOOTNOTE AMOUNTS: | | | | 95,680 | | |
| | 4% step increase | | | | | | |
| 125-441-701-013 | Overtime | 5,439 | 5,000 | 5,000 | 5,250 | 5,250 | |
| 125-441-701-019 | COVID 19 PAYROLL | 2,192 | 3,500 | 3,500 | 3,675 | 3,675 | |
| 125-441-702-000 | Wages Part Time | | | | | | |
| 125-441-702-003 | Wages-Parks | 42,447 | 31,000 | 31,000 | 32,550 | 32,550 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 125-441-702-013 | Overtime | 5,642 | 2,550 | 2,550 | 2,678 | 2,678 | |
| 125-441-715-000 | Social Security | 12,611 | 12,786 | 12,786 | 13,425 | 13,425 | |
| 125-441-716-000 | Health Insurance- Medical | 30,255 | 37,000 | 37,000 | 38,850 | 38,850 | |
| 125-441-716-001 | Health Insurance-Retirees | 50,715 | 54,000 | 54,000 | 56,700 | 56,700 | |
| 125-441-717-000 | Life - Disability Insurance | 1,555 | 2,400 | 2,400 | 2,520 | 2,520 | |
| 125-441-718-000 | Dental Insurance | 2,288 | 5,100 | 3,500 | 5,355 | 5,355 | |
| 125-441-719-000 | Pension | 69,571 | 55,000 | 55,000 | 57,750 | 57,750 | |
| | REALLOCATE TO STREETS AND WATER | | | | | | |
| | MERS Recap FY 2020 | | | | | | |
| 125-441-721-000 | Vision Care | 421 | 550 | 550 | 578 | 578 | |
| 125-441-722-000 | Worker's Comp. Insurance | 1,030 | 2,800 | 2,800 | 2,940 | 2,940 | |
| 125-441-740-000 | Operating Supplies | 6,929 | 8,000 | 8,000 | 8,400 | 8,000 | |
| 125-441-740-001 | Operating Supplies-Cemetery | | | | | | |
| 125-441-741-000 | Small Tools | 3,914 | 4,500 | 4,500 | 4,725 | 4,725 | |
| 125-441-801-000 | Contractual Services | 29,402 | 33,000 | 33,000 | 34,650 | 30,000 | |
| 125-441-820-000 | Uniform Purchase | 3,865 | 7,000 | 7,000 | 7,350 | 7,350 | |
| 125-441-821-000 | Uniform Cleaning | 3,183 | 4,600 | 4,600 | 4,830 | 4,830 | |
| 125-441-851-000 | Telephone | 5,153 | 6,000 | 9,200 | 6,300 | 6,300 | |
| 125-441-863-000 | Travel Expense | | | | | | |
| 125-441-865-000 | Gasoline & Oil | 21,504 | 22,000 | 22,000 | 23,100 | 23,100 | |
| 125-441-920-000 | Utilities | 9,984 | 11,000 | 11,000 | 11,550 | 11,550 | |
| 125-441-930-000 | Repair & Maint-Building | 7,805 | 13,000 | 13,000 | 13,650 | 13,650 | |
| 125-441-931-000 | Repair & Maint-Equip | 7,476 | 12,000 | 14,000 | 6,300 | 6,300 | |
| 125-441-932-000 | Repair & Maint - Vehicles | 17,134 | 11,349 | 11,349 | 18,216 | 18,216 | |
| 125-441-940-000 | Equipment Rental | | 500 | 500 | 525 | 525 | |
| 125-441-956-000 | Dues & Miscellaneous | 540 | 1,500 | 1,500 | 1,575 | 1,575 | |
| 125-441-957-000 | Education & Training | 2,575 | 5,000 | 5,000 | 5,250 | 5,250 | |
| 125-441-965-401 | Transfer to Capital Imp Fund | | 17,410 | 17,410 | 18,281 | 18,281 | |
| 125-441-977-000 | Capital Outlay | 106,326 | | 58,453 | | | |
| 125-441-995-003 | Interest Expense - Interfund Adva | 4,066 | 3,900 | 3,900 | 4,095 | 4,095 | |
| Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS | | 568,647 | 495,445 | 557,498 | 519,298 | 514,248 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 443 - PHASE II STORMWATER | | | | | | | |
| 125-443-701-001 | Wages | 2,836 | 5,100 | 7,000 | 5,355 | 5,355 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 125-443-701-013 | Overtime | 222 | 500 | 500 | 525 | 525 | |
| 125-443-701-019 | COVID 19 PAYROLL | | | | | | |
| 125-443-714-000 | Fringe Benefits | | | | | | |
| 125-443-715-000 | Social Security | 234 | 482 | 600 | 506 | 506 | |
| 125-443-716-000 | Health Insurance- Medical | 933 | 1,250 | 1,250 | 1,313 | 1,313 | |
| 125-443-717-000 | Life & Disability Insurance | 34 | 60 | 60 | 63 | 63 | |
| 125-443-718-000 | Dental Insurance | 85 | 165 | 165 | 173 | 173 | |
| 125-443-721-000 | Vision Care | 16 | 125 | 125 | 131 | 131 | |
| 125-443-740-000 | Operating Supplies | 76 | 1,000 | 500 | 1,050 | 1,050 | |
| 125-443-801-000 | Contractual Services | 3,100 | 6,713 | 6,713 | 7,049 | 7,049 | |
| 125-443-900-000 | Printing | | | | | | |
| 125-443-930-000 | Repair and Maintenance | 12,600 | 16,000 | 16,000 | 16,800 | 16,800 | |
| 125-443-955-000 | DEQ Permit Fees | | 500 | 500 | 525 | 525 | |
| 125-443-956-000 | Dues & Misc. | | 500 | 500 | 525 | 525 | |
| 125-443-977-000 | Capital Outlay | | 6,000 | | 6,300 | | |
| Totals for dept 443 - PHASE II STORMWATER | | 20,136 | 38,395 | 33,913 | 40,315 | 34,015 | |
| TOTAL APPROPRIATIONS | | 659,159 | 623,300 | 678,871 | 642,412 | 629,712 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 125 | | 15,797 | | (37,371) | 13,803 | 6,853 | |
| BEGINNING FUND BALANCE | | 14,146 | 29,945 | 29,945 | (7,426) | (7,426) | (7,426) |
| ENDING FUND BALANCE | | 29,943 | 29,945 | (7,426) | 6,377 | (573) | (7,426) |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 202-000-546-000 | State Grant - Highway and Streets | 225,618 | 231,731 | 225,000 | 243,318 | 228,000 | _____ |
| 202-000-547-000 | State Grant - Other | | | | | | _____ |
| 202-000-664-000 | Interest Earnings | 1,097 | 500 | 2,000 | 525 | 1,200 | _____ |
| 202-000-671-999 | Appropriation from Fund Balanc | | | | | | _____ |
| 202-000-683-000 | Reimbursements-Other | | | | | | _____ |
| 202-000-694-000 | Miscellaneous | | | | | | _____ |
| Totals for dept 000 - REVENUE | | 226,715 | 232,231 | 227,000 | 243,843 | 229,200 | ===== |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 226,715 | 232,231 | 227,000 | 243,843 | 229,200 | |
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 202-260-722-000 | Worker's Comp. Insurance | 900 | 1,500 | 1,500 | 1,575 | 1,575 | |
| 202-260-801-000 | Contractual Services | | | | | | |
| 202-260-805-000 | Audit Fees | 851 | 1,000 | 866 | 1,050 | 1,000 | |
| 202-260-965-101 | Transfer Out - General Fund | | | | | | |
| 202-260-965-203 | Transfer Out - Local Streets | 50,000 | 70,000 | 70,000 | 73,500 | 68,000 | |
| Totals for dept 260 - GENERAL ACTIVITIES | | 51,751 | 72,500 | 72,366 | 76,125 | 70,575 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 463 - ROUTINE MAINTENANCE | | | | | | | |
| 202-463-701-000 | Wages | 10,595 | 15,000 | 12,000 | 15,750 | 12,600 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 202-463-701-013 | Overtime | 790 | 2,000 | 1,000 | 2,100 | 1,100 | |
| 202-463-714-000 | Fringe Benefits | | | | | | |
| 202-463-715-000 | Social Security | 871 | 995 | 995 | 1,045 | 1,045 | |
| 202-463-716-000 | Health Insurance- Medical | 1,746 | 3,997 | 3,000 | 4,197 | 3,200 | |
| 202-463-717-000 | Life & Disability Insurance | 142 | 150 | 150 | 158 | 158 | |
| 202-463-718-000 | Dental Insurance | 170 | 500 | 300 | 525 | 400 | |
| 202-463-719-000 | Pension | 261 | 2,250 | 2,250 | 2,363 | 2,363 | |
| 202-463-721-000 | Vision Care | 32 | 70 | 70 | 74 | 74 | |
| 202-463-726-000 | Supplies | 828 | 2,500 | 1,500 | 2,625 | 2,000 | |
| 202-463-801-000 | Contractual Services | 17,899 | 15,000 | 5,000 | 15,750 | 10,000 | |
| 202-463-940-000 | Equipment Rental | 11,438 | 16,000 | 16,000 | 16,800 | 16,800 | |
| 202-463-977-000 | Capital Outlay | 33,174 | 34,731 | 34,731 | 36,468 | 24,000 | |
| Totals for dept 463 - ROUTINE MAINTENANCE | | 77,946 | 93,193 | 76,996 | 97,855 | 73,740 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 474 - TRAFFIC SERVICES | | | | | | | |
| 202-474-701-000 | Wages | 2,338 | 2,500 | 2,500 | 2,625 | 2,625 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 202-474-701-013 | OVERTIME | | 300 | 300 | 315 | 300 | |
| 202-474-714-000 | Fringe Benefits | | | | | | |
| 202-474-715-000 | Social Security | 179 | 214 | 214 | 225 | 225 | |
| 202-474-716-000 | Health Insurance- Medical | 745 | 1,500 | 500 | 1,575 | 1,000 | |
| 202-474-717-000 | Life & Disability Insurance | 41 | 60 | 60 | 63 | 60 | |
| 202-474-718-000 | Dental Insurance | 75 | 500 | 100 | 525 | 200 | |
| 202-474-719-000 | Pension | 98 | 766 | 766 | 804 | 804 | |
| 202-474-721-000 | Vision Care | 14 | 20 | 20 | 21 | 20 | |
| 202-474-726-000 | Supplies | 6,395 | 8,000 | 6,500 | 8,400 | 8,400 | |
| 202-474-801-000 | Contractual Services | 5,044 | 6,600 | 3,600 | 6,930 | 5,000 | |
| 202-474-940-000 | Equipment Rental | 1,107 | 2,500 | 1,100 | 2,625 | 2,500 | |
| 202-474-977-000 | Capital Outlay | | | | | | |
| Totals for dept 474 - TRAFFIC SERVICES | | 16,036 | 22,960 | 15,660 | 24,108 | 21,134 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|--------------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 478 - WINTER MAINTENANCE | | | | | | | |
| 202-478-701-000 | Wages | 3,540 | 6,000 | 6,000 | 6,300 | 6,300 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 202-478-701-013 | Overtime | 5,012 | 6,000 | 4,000 | 6,300 | 6,300 | |
| 202-478-714-000 | Fringe Benefits | | | | | | |
| 202-478-715-000 | Social Security | 654 | 918 | 800 | 964 | 964 | |
| 202-478-716-000 | Health Insurance- Medical | 1,097 | 2,000 | 2,000 | 2,100 | 2,000 | |
| 202-478-717-000 | Life & Disability Insurance | 65 | 125 | 125 | 131 | 125 | |
| 202-478-718-000 | Dental Insurance | 99 | 500 | 200 | 525 | 300 | |
| 202-478-719-000 | Pension | 523 | 7,000 | 4,000 | 7,350 | 5,000 | |
| 202-478-721-000 | Vision Care | 18 | 35 | 35 | 37 | 37 | |
| 202-478-726-000 | Supplies | 9,521 | 12,000 | 12,000 | 12,600 | 12,600 | |
| 202-478-801-000 | Contractual Services | | | | | | |
| 202-478-940-000 | Equipment Rental | 3,268 | 6,000 | 7,500 | 6,300 | 6,300 | |
| 202-478-977-000 | Capital Outlay | | | | 20,000 | 20,000 | |
| | FOOTNOTE AMOUNTS: | | | | 20,000 | | |
| | 25% of dump truck needed immediately | | | | | | |
| Totals for dept 478 - WINTER MAINTENANCE | | 23,797 | 40,578 | 36,660 | 62,607 | 59,926 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---|------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 875 - CONSTRUCTION | | | | | | | |
| 202-875-806-000 | Engineering | | 3,000 | 3,000 | 3,150 | 3,150 | |
| 202-875-940-000 | Equipment Rental | | | | | | |
| Totals for dept 875 - CONSTRUCTION | | | <u>3,000</u> | <u>3,000</u> | <u>3,150</u> | <u>3,150</u> | |
| TOTAL APPROPRIATIONS | | <u>169,530</u> | <u>232,231</u> | <u>204,682</u> | <u>263,845</u> | <u>228,525</u> | |
| NET OF REVENUES/APPROPRIATIONS - FUND 202 | | <u>57,185</u> | | <u>22,318</u> | <u>(20,002)</u> | <u>675</u> | |
| BEGINNING FUND BALANCE | | 331,675 | 388,859 | 388,859 | 411,177 | 411,177 | 411,177 |
| ENDING FUND BALANCE | | 388,860 | 388,859 | 411,177 | 391,175 | 411,852 | 411,177 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 203-000-546-000 | State Grant - Highway and Streets | 97,979 | 100,809 | 99,000 | 105,849 | 101,000 | _____ |
| 203-000-547-000 | State Grant - Other | | | | | | _____ |
| 203-000-664-000 | Interest Earnings | 232 | | 350 | | 200 | _____ |
| 203-000-671-999 | Appropriation from Fund Balanc | | | | | | _____ |
| 203-000-683-000 | Reimbursements-Other | | 17,800 | | 18,690 | | _____ |
| 203-000-694-000 | Miscellaneous | 5,336 | 5,500 | | 5,775 | 5,300 | _____ |
| 203-000-699-202 | Interfund Transfer in - Major Str | 50,000 | 50,000 | 50,000 | 52,500 | 68,000 | _____ |
| Totals for dept 000 - REVENUE | | <u>153,547</u> | <u>174,109</u> | <u>149,350</u> | <u>182,814</u> | <u>174,500</u> | _____ |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 153,547 | 174,109 | 149,350 | 182,814 | 174,500 | |
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 203-260-722-000 | Worker's Comp. Insurance | 940 | 1,220 | 1,220 | 1,281 | 1,281 | |
| 203-260-801-000 | Contractual Services | | | | | | |
| 203-260-805-000 | Audit Fees | 851 | 880 | 880 | 924 | 924 | |
| 203-260-965-398 | Transfer Out - N Shore Bridge Deb | | | | | | |
| Totals for dept 260 - GENERAL ACTIVITIES | | 1,791 | 2,100 | 2,100 | 2,205 | 2,205 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 463 - ROUTINE MAINTENANCE | | | | | | | |
| 203-463-701-000 | Wages | 21,904 | 35,000 | 30,000 | 36,750 | 36,750 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 203-463-701-013 | OVERTIME | 4,273 | 5,500 | 4,000 | 5,775 | 5,775 | |
| 203-463-714-000 | Fringe Benefits | | | | | | |
| 203-463-715-000 | Social Security | 2,003 | 3,448 | 2,700 | 3,620 | 3,620 | |
| 203-463-716-000 | Health Insurance- Medical | 4,200 | 7,000 | 7,000 | 7,350 | 7,700 | |
| 203-463-717-000 | Life & Disability Insurance | 221 | 770 | 600 | 809 | 700 | |
| 203-463-718-000 | Dental Insurance | 391 | 1,400 | 1,400 | 1,470 | 1,470 | |
| 203-463-719-000 | Pension | 490 | 4,040 | 4,040 | 4,242 | 4,242 | |
| 203-463-721-000 | Vision Care | 72 | 260 | 260 | 273 | 273 | |
| 203-463-726-000 | Supplies | 556 | 1,200 | 1,200 | 1,260 | 1,260 | |
| 203-463-801-000 | Contractual Services | 53,293 | 11,000 | 11,000 | 11,550 | 11,550 | |
| 203-463-806-000 | Engineering | | | | | | |
| 203-463-940-000 | Equipment Rental | 33,158 | 32,000 | 32,000 | 22,000 | 22,000 | |
| 203-463-977-000 | Capital Outlay | | | | | | |
| Totals for dept 463 - ROUTINE MAINTENANCE | | 120,561 | 101,618 | 94,200 | 95,099 | 95,340 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 474 - TRAFFIC SERVICES | | | | | | | |
| 203-474-701-000 | Wages | 2,916 | 5,000 | 5,000 | 5,250 | 5,000 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 203-474-701-013 | Overtime | 63 | 300 | 300 | 315 | 300 | |
| 203-474-714-000 | Fringe Benefits | | | | | | |
| 203-474-715-000 | Social Security | 228 | 298 | 406 | 313 | 406 | |
| 203-474-716-000 | Health Insurance- Medical | 512 | 500 | 500 | 525 | 525 | |
| 203-474-717-000 | Life & Disability Insurance | 36 | 60 | 60 | 63 | 63 | |
| 203-474-718-000 | Dental Insurance | 54 | 100 | 100 | 105 | 105 | |
| 203-474-719-000 | Pension | 131 | 871 | 871 | 915 | 915 | |
| 203-474-721-000 | Vision Care | 10 | 15 | 15 | 16 | 16 | |
| 203-474-726-000 | Supplies | 5,090 | 5,000 | 5,000 | 5,250 | 5,250 | |
| 203-474-940-000 | Equipment Rental | 971 | 2,600 | 2,600 | 2,730 | 2,730 | |
| Totals for dept 474 - TRAFFIC SERVICES | | 10,011 | 14,744 | 14,852 | 15,482 | 15,310 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 478 - WINTER MAINTENANCE | | | | | | | |
| 203-478-701-000 | Wages | 9,615 | 13,000 | 16,000 | 13,650 | 13,650 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 203-478-701-013 | Overtime | 8,061 | 8,000 | 8,000 | 8,400 | 8,400 | |
| 203-478-714-000 | Fringe Benefits | | | | | | |
| 203-478-715-000 | Social Security | 1,352 | 1,453 | 1,836 | 1,526 | 1,526 | |
| 203-478-716-000 | Health Insurance- Medical | 2,091 | 2,000 | 4,000 | 2,100 | 4,400 | |
| 203-478-717-000 | Life & Disability Insurance | 119 | 220 | 220 | 231 | 231 | |
| 203-478-718-000 | Dental Insurance | 127 | 300 | 300 | 315 | 315 | |
| 203-478-719-000 | Pension | 626 | 5,805 | 5,805 | 6,095 | 6,095 | |
| 203-478-721-000 | Vision Care | 24 | 60 | 60 | 63 | 63 | |
| 203-478-726-000 | Supplies | 11,267 | 14,000 | 14,000 | 14,700 | 14,700 | |
| 203-478-801-000 | Contractual Services | | | | | | |
| 203-478-940-000 | Equipment Rental | 7,184 | 10,809 | 24,000 | 11,349 | 11,349 | |
| 203-478-977-000 | Capital Outlay | | | | | | |
| Totals for dept 478 - WINTER MAINTENANCE | | 40,466 | 55,647 | 74,221 | 58,429 | 60,729 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|----------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 875 - CONSTRUCTION | | | | | | | |
| 203-875-726-000 | Supplies | | | | | | |
| 203-875-977-000 | Capital Outlay | | | | | | |
| Totals for dept 875 - CONSTRUCTION | | | | | | | |
| TOTAL APPROPRIATIONS | | 172,829 | 174,109 | 185,373 | 171,215 | 173,584 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 203 | | (19,282) | | (36,023) | 11,599 | 916 | |
| BEGINNING FUND BALANCE | | 82,405 | 63,125 | 63,125 | 27,102 | 27,102 | 27,102 |
| ENDING FUND BALANCE | | 63,123 | 63,125 | 27,102 | 38,701 | 28,018 | 27,102 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 207-000-404-001 | Property Tax - Police Millage | 340,283 | 367,000 | 367,000 | 331,739 | 379,036 | |
| 207-000-406-000 | In Lieu of Taxes | | 3,600 | 3,600 | 3,600 | 3,600 | |
| 207-000-408-000 | Property Tax - PA 78 Senior & Dis | | | | | | |
| 207-000-412-000 | Property Tax - DPPT P/Y & C/Y | | | | | | |
| 207-000-445-000 | Penalties & Interest on Taxes | 1,440 | | | | | |
| 207-000-451-000 | Liquor License Fees | 7,949 | 21,000 | 9,000 | 21,000 | 21,000 | |
| 207-000-480-000 | Services Provided - DDA | 90,000 | 101,000 | 101,000 | 101,000 | 105,040 | |
| 207-000-528-200 | Federal Grants Other - County CAR | | | | | | |
| 207-000-541-000 | PA 302/32 MJTC Fund | 700 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 207-000-564-001 | PA 32 Revenue | | | | | | |
| 207-000-564-100 | PA 32 - Training | | | | 1,000 | 1,000 | |
| 207-000-661-000 | Parking Fines | | | 1,000 | 5,000 | 5,000 | |
| 207-000-662-000 | Court Penal Fines | 33,419 | 60,000 | 45,000 | 70,000 | 70,000 | |
| 207-000-663-000 | Drug Forfeiture | | | | | | |
| 207-000-663-001 | Forfeitures | | | | | | |
| 207-000-664-000 | Interest Earnings | 1,396 | 1,200 | 2,500 | 1,650 | 1,650 | |
| 207-000-671-999 | Appropriation from Fund Balanc | | | | | | |
| 207-000-673-000 | Gain/Loss on Sale of Assets | | | | | | |
| 207-000-674-101 | Transfer from General Fund | 355,000 | 431,000 | 431,000 | 431,000 | 400,000 | |
| 207-000-683-000 | Reimbursements-Other | 2,613 | 3,000 | 1,000 | 3,000 | 3,000 | |
| 207-000-684-000 | Reimburse - OUIL | 3,549 | 2,500 | 2,500 | 5,000 | 5,000 | |
| 207-000-694-000 | Miscellaneous Revenue | 5,320 | 5,000 | 7,000 | 6,000 | 6,000 | |
| 207-000-694-001 | DRIVING WHILE LIC SUSPENDED | | | 500 | | | |
| 207-000-695-000 | Loan Proceeds | | | | | | |
| 207-000-697-000 | Vehicle Leases | | | | | | |
| Totals for dept 000 - REVENUE | | 841,669 | 996,300 | 972,100 | 980,989 | 1,001,326 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 841,669 | 996,300 | 972,100 | 980,989 | 1,001,326 | |
| APPROPRIATIONS | | | | | | | |
| Dept 301 - POLICE/SHERIFF/CONSTABLE | | | | | | | |
| 207-301-701-000 | Wages-Chief | 77,824 | 77,829 | 77,829 | 80,164 | 80,164 | |
| 207-301-701-001 | Wages | 175,521 | 265,727 | 245,000 | 278,849 | 278,849 | |
| Sergeat positon created in 2018 April | | | | | | | |
| Rank differtial for Sgt 10% and Leutenant 15% | | | | | | | |
| 207-301-701-013 | Overtime | 15,170 | 17,000 | 17,000 | 14,000 | 14,000 | |
| 207-301-701-019 | Wages Covid | 4,248 | | | | | |
| 207-301-702-000 | Wages Part Time | 75,505 | 80,000 | 78,000 | 60,000 | 60,000 | |
| 207-301-702-001 | Overtime Wages | 11,369 | 12,000 | 10,000 | 12,000 | 12,000 | |
| 207-301-702-002 | Wages Part Time Clerk | 3,253 | 4,000 | 4,000 | 4,000 | 4,000 | |
| 207-301-702-013 | OVERTIME | | | | | | |
| 207-301-703-000 | Wages - Clerk | 42,276 | 43,744 | 43,744 | 43,744 | 43,744 | |
| 207-301-703-001 | Overtime Clerk FT | 267 | 500 | 500 | 500 | 500 | |
| 207-301-709-000 | Wages - Marine Unit | 1,629 | 3,500 | 3,500 | 3,500 | 3,500 | |
| 207-301-709-013 | Overtime | 51 | 3,300 | 1,500 | 300 | 300 | |
| 207-301-711-000 | Wages - CMV Enforcement | | 1,500 | 1,500 | 1,500 | 1,500 | |
| 207-301-711-013 | Overtime | | 150 | 150 | 150 | 150 | |
| 207-301-712-000 | Wages - Ordinance Enforcement | 28,973 | 28,000 | 26,780 | 28,000 | 28,000 | |
| 207-301-712-001 | Overtime Code Enforcement | | 500 | 500 | 500 | 500 | |
| 207-301-712-013 | Overtime | | | | | | |
| 207-301-715-000 | Social Security | 33,321 | 41,750 | 41,750 | 41,750 | 41,750 | |
| 207-301-716-000 | Health Insurance- Medical | 61,566 | 82,279 | 82,279 | 82,279 | 82,279 | |
| 207-301-716-001 | Health Insurance - Retired | 11,441 | 13,500 | 13,500 | 13,500 | 13,500 | |
| 207-301-717-000 | Life & Disability Insurance | 4,816 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 207-301-718-000 | Dental Insurance | 6,295 | 8,700 | 8,700 | 8,700 | 8,700 | |
| 207-301-719-000 | Pension | 59,066 | 105,000 | 90,000 | 105,000 | 99,000 | |
| MERS recap FY 2020 | | | | | | | |
| 207-301-721-000 | Vision Care | 957 | 1,381 | 1,381 | 1,381 | 1,381 | |
| 207-301-722-000 | Worker's Comp Insurance | 4,020 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 207-301-723-000 | Unemployment | | | | | | |
| 207-301-724-000 | City taxes | | | | | | |
| 207-301-727-000 | Office Supplies | 1,745 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 207-301-730-000 | Copier Lease | 67 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 207-301-740-000 | Operating Supplies | 7,020 | 8,240 | 8,240 | 8,240 | 8,240 | |
| Taser replacements - 5 years 6 @\$800 | | | | | | | |
| 207-301-742-000 | Shooting Program | 3,770 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 207-301-743-000 | Bullet Proof Vests | | 1,000 | 1,000 | 4,000 | 4,000 | |
| 207-301-801-000 | Contractual Services | 8,210 | 5,000 | 4,000 | 3,000 | 3,000 | |
| 207-301-802-000 | Attorney Fees - Prosecutions | 53,648 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 207-301-804-000 | County Dispatch Contract | 35,229 | 46,602 | 40,006 | 41,000 | 41,000 | |
| 207-301-807-000 | Clemis Service Fees | 10,536 | 11,600 | 11,574 | 11,600 | 11,600 | |
| 207-301-820-000 | Uniform Purchases | 4,113 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 207-301-821-000 | Uniform Cleaning | 503 | 3,000 | 2,000 | 2,000 | 2,000 | |
| 207-301-851-000 | Telephone | 9,076 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 207-301-863-000 | Travel Expense | | 1,000 | 1,000 | 1,000 | 1,000 | |
| 207-301-865-000 | Gasoline & Oil | 12,270 | 13,000 | 13,000 | 15,000 | 15,000 | |
| 207-301-920-000 | Utilities | | | | | | |
| 207-301-930-000 | Repair and Maintenance | 8,187 | 5,298 | 5,298 | 10,000 | 10,000 | |
| 207-301-930-003 | Repair and Maintenance/Watercraft | | | | 1,500 | 1,500 | |
| 207-301-931-000 | Repair & Maint - Equipment | 2,063 | 5,000 | 5,000 | 5,000 | 5,000 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 301 - POLICE/SHERIFF/CONSTABLE | | | | | | | |
| 207-301-932-000 | Repair & Maint - Vehicles | 12,544 | 16,000 | 16,000 | 16,000 | 16,000 | |
| 207-301-933-000 | Vehicle Changeover | | 16,520 | 16,520 | | | |
| 207-301-934-000 | Vehicle Leases | | | | | | |
| 207-301-934-001 | Vehicle Lease Interest | | | | | | |
| 207-301-935-000 | Vehicle Capital Outlay | 894 | 2,480 | 1,000 | 2,000 | 2,000 | |
| 207-301-940-000 | Equipment Rental | | 1,000 | | 1,000 | 1,000 | |
| 207-301-956-000 | Dues & Miscellaneous | 965 | 1,100 | 1,100 | 1,100 | 1,100 | |
| 207-301-957-000 | Education & Training | 980 | 3,100 | 3,100 | 3,100 | 3,100 | |
| 207-301-965-231 | Transfer to Parking Fund | | | 5,300 | | 5,000 | |
| 207-301-965-401 | Transfer to Capital Imp Fund | | | | | | |
| 207-301-977-000 | Capital Outlay | 20,242 | 15,000 | | 10,000 | 10,000 | |
| Totals for dept 301 - POLICE/SHERIFF/CONSTABLE | | 809,630 | 1,030,300 | 966,751 | 1,000,357 | 999,357 | |
| TOTAL APPROPRIATIONS | | 809,630 | 1,030,300 | 966,751 | 1,000,357 | 999,357 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 207 | | 32,039 | (34,000) | 5,349 | (19,368) | 1,969 | |
| BEGINNING FUND BALANCE | | 408,562 | 440,604 | 440,604 | 445,953 | 445,953 | 445,953 |
| ENDING FUND BALANCE | | 440,601 | 406,604 | 445,953 | 426,585 | 447,922 | 445,953 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 231-000-607-000 | Fees | | | | | | |
| 231-000-661-000 | Parking Fines Revenue | 2,328 | 10,000 | 2,500 | 15,000 | 5,000 | |
| 231-000-664-000 | Interest Earnings | 1 | | | | | |
| 231-000-674-101 | Transfer from General Fund | | | | | | |
| 231-000-674-207 | Transfer From Police Fund | | | 5,400 | 160 | 5,000 | |
| 231-000-694-000 | Miscellaneous Revenue | | | | | | |
| Totals for dept 000 - REVENUE | | 2,329 | 10,000 | 7,900 | 15,160 | 10,000 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,329 | 10,000 | 7,900 | 15,160 | 10,000 | |
| APPROPRIATIONS | | | | | | | |
| Dept 333 - PARKING | | | | | | | |
| 231-333-701-019 | COVID 19 PAYROLL | | | | | | |
| 231-333-702-000 | Wages Part Time | 375 | 6,500 | 6,500 | 6,500 | 6,500 | |
| 231-333-702-001 | Overtime Wages | | 300 | | | | |
| 231-333-715-000 | Social Security | 29 | 560 | 560 | 560 | 498 | |
| 231-333-717-000 | Life & Disability Insurance | | 200 | 100 | 200 | 200 | |
| 231-333-722-000 | Worker's Comp. Insurance | 210 | 220 | 100 | 220 | 200 | |
| 231-333-727-000 | Office Supplies | | 600 | 200 | 600 | 600 | |
| 231-333-740-000 | Operating Supplies | 295 | 760 | 200 | 760 | 700 | |
| 231-333-820-000 | Uniform Purchase | | 500 | | 500 | 500 | |
| 231-333-851-000 | Telephone | | 300 | 200 | 300 | 300 | |
| 231-333-863-000 | Travel Expense | | 60 | | | | |
| Totals for dept 333 - PARKING | | 909 | 10,000 | 7,860 | 9,640 | 9,498 | |
| TOTAL APPROPRIATIONS | | 909 | 10,000 | 7,860 | 9,640 | 9,498 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 231 | | 1,420 | | 40 | 5,520 | 502 | |
| BEGINNING FUND BALANCE | | | 1,420 | 1,420 | 1,460 | 1,460 | 1,460 |
| ENDING FUND BALANCE | | 1,420 | 1,420 | 1,460 | 6,980 | 1,962 | 1,460 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|---|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 248-000-402-000 | Current Real Property Taxes | 349,061 | 890,000 | | | | |
| 248-000-402-100 | Property Tax - Twp DDA Capture | 392,840 | | | | | |
| 248-000-405-000 | Property Tax - Personal | | | | | | |
| 248-000-412-000 | Property Tax - DPPT P/Y & C/Y | (3,397) | | | | | |
| 248-000-441-000 | Local Community Stabilization Sha | 8,015 | 12,000 | | | | |
| 248-000-445-000 | Penalties & Interest on Taxes | 2,022 | | | | | |
| 248-000-539-000 | State Grants | 3,688 | 1,000 | | | | |
| | Possible Grants for placemaking improvements: Trailhead, Meeks Park, Children's Park | | | | | | |
| 248-000-582-000 | Intergovernment - Police | 87,764 | | | | | |
| 248-000-664-000 | Interest Earned | 2,297 | 1,600 | | | | |
| 248-000-671-999 | Appropriation from Fund Balanc | | 155,977 | | | | |
| | PCTE funds for TAP Grant , our portion. This is the total amount owed to MDOT and needs to stay active in the budget until MDOT has requested all of it. Construction was completed November 2017. The Project does not end until vegetation grows along the new segments of the trail. March 2018, Bill for 130,000. Balance stays until we receive paid in full notice. Wayfinding funds - \$233,000 was appropriated for this project from proceeds of the sale of 51 N. Broadway commercial property in the fall of 2017. It is estimated that \$100,000 will be used before June 2018 and \$133,000 will be used fiscal year 2018-2019. The signs are estimated to be expensive because of MDOT breakaway requirements. facadeg grant from fund balance Removed to reflect actual reduction in fund balancer | | | | | | |
| 248-000-673-000 | Gain/Loss on Sale of Assets | | | | | | |
| 248-000-676-404 | Transfer From Prop Acq Fund | | | | | | |
| 248-000-676-592 | Reimbursment -Admin Fee - W&S | | | | | | |
| 248-000-681-000 | Reimburse - Insurance Claims | | | | | | |
| 248-000-683-000 | Reimbursements-Other | | | | | | |
| 248-000-685-000 | Sponsorships | 17,283 | 52,398 | | | | |
| | legacy sponsorship for electical panels Requested by Lions club and Dragon on the lake in children's park parking lot. | | | | | | |
| | 248-000-685-000 Sponsorships \$10,000 | | | | | | |
| | This is the estimate of outside funds that could be collected for the installation of the electrical panel requested by the Dragon on the Lake Committee and the Lion's Club. | | | | | | |
| 248-000-685-100 | Transportaion Sponsorship | | 53,726 | | | | |
| 248-000-686-000 | Downtown Events | | 30,000 | | | | |
| | Per DDA Board no new events (removed income) | | | | | | |
| 248-000-686-002 | Flower Fair Revenue | | | | | | |
| 248-000-686-003 | New Year Resolution Run Revenue | | | | | | |
| 248-000-686-004 | OktoberFest Revenue | 13,309 | 15,145 | | | | |
| 248-000-686-005 | Babes On Broadway | | | | | | |
| 248-000-687-000 | Merchandise Sales | 3,563 | 3,000 | | | | |
| | per board | | | | | | |
| 248-000-688-000 | Gift Certificate Sales | 20,900 | 5,000 | | | | |
| | per board | | | | | | |
| 248-000-692-000 | Rent | | | | | | |
| 248-000-694-000 | Miscellaneous | 3,786 | | | | | |
| | Personal property reimbursement moved to "Local Community Stabilization..." | | | | | | |
| | Electrical Panel permit fees and electrical upcharge | | | | | | |
| 248-000-696-000 | PROCEEDS FROM THE SALE OF BONDS/N | | | | | | |
| Totals for dept 000 - REVENUE | | 901,131 | 1,219,846 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 901,131 | 1,219,846 | | | | |
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 248-260-701-000 | Wages | 55,602 | 58,323 | | | | |
| 248-260-701-019 | COVID 19 PAYROLL | | | | | | |
| 248-260-704-000 | Wages - Administrative Coordinato | 24,068 | 26,474 | | | | |
| 248-260-706-000 | Wages - Event Coordinator | 22,633 | 26,080 | | | | |
| 248-260-706-001 | Oakland U interns: \$1,000 per semester for 150 hours. Per DDA Board, create new GL# for Marketing Coordinator Grad program or older - \$2250 for 150 hours Marketing Coordinator | | | | | | |
| | Downtown Brand Marketing Coordinator: 25 hours/week, primarily weekends and evenings (up to \$14/hr) 2% Cost of living increase Needs to be coded as contract, moved to Dept 728 | | | | | | |
| 248-260-707-000 | Wages - Grounds Coordinator | 1,255 | 5,000 | | | | |
| 248-260-711-013 | OVERTIME | | 1,894 | | | | |
| 248-260-715-000 | Social Security | 7,929 | 9,112 | | | | |
| 248-260-716-000 | 2% increase Health Insurance- Medical | 6,828 | 6,974 | | | | |
| 248-260-717-000 | Molly Pam +1 Life & Disability Insurance | 971 | 1,243 | | | | |
| 248-260-718-000 | mol pam Dental Insurance | 489 | 571 | | | | |
| 248-260-719-000 | mol pam Pension | 636 | 4,969 | | | | |
| 248-260-720-000 | Unemployment | | | | | | |
| 248-260-721-000 | mol pam Vision Care | 107 | 130 | | | | |
| 248-260-722-000 | Worker's Comp. Insurance | | | | | | |
| 248-260-801-000 | Contractual Services | | | | | | |
| 248-260-801-002 | Contr Services - Police Admin Fee | 60,000 | 60,000 | | | | |
| 248-260-801-003 | Contract Services - DPW Admin Fee | 26,196 | 30,000 | | | | |
| 248-260-801-004 | Contract Services - GF Admin Fee | 68,004 | 70,000 | | | | |
| 248-260-801-005 | Cleaning - restrooms Fire Hall @\$25 100 Contractual Services- Township | 2,700 | | | | | |
| 248-260-801-012 | Contractual Services-Parking Code | 20,004 | 21,000 | | | | |
| 248-260-801-022 | Cont Service-Police Crowd Control | 9,996 | 20,000 | | | | |
| 248-260-801-023 | Contract Services-DPW event suppo | 5,004 | 10,000 | | | | |
| 248-260-801-033 | Contract Services-DPW snow remova | 12,000 | 15,000 | | | | |
| 248-260-805-000 | Audit Fees | 1,560 | 2,200 | | | | |
| 248-260-810-000 | Legal Services | 6,868 | 5,000 | | | | |
| 248-260-823-000 | Website/Software | 4,968 | 8,000 | | | | |
| | Brightway annual Brightway Website updates Web Hosting Fees - other municipal software fee moved to separate GL Windows 10 (1) plus microsoft suite (2) | | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|---|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 248-260-823-001 | Municipal Software | 4,035 | 6,000 | | | | |
| | Accela | | | | | | |
| | BS&A | | | | | | |
| | ITRight | | | | | | |
| 248-260-829-000 | Planner Services | | 5,000 | | | | |
| | Tif plan update | | | | | | |
| | parking deck | | | | | | |
| 248-260-851-000 | Telephone | 3,452 | 3,000 | | | | |
| | net2phone | | | | | | |
| | COMCAST | | | | | | |
| 248-260-900-000 | Printing and Publication | 90 | 100 | | | | |
| 248-260-920-000 | Utilities | 3,084 | 3,500 | | | | |
| | usual electrical | | | | | | |
| | added for electrical panel - charged back to vendor using the space (children's park) | | | | | | |
| 248-260-921-000 | Municipal Street Lighting | 6,782 | 15,522 | | | | |
| 248-260-930-000 | Repair and Maintenance | 1,092 | 1,500 | | | | |
| 248-260-930-002 | Building Maintenance | 47 | 1,000 | | | | |
| 248-260-940-000 | Equipment Rental | | 246 | | | | |
| 248-260-941-000 | Office Rent | 12,000 | 12,000 | | | | |
| 248-260-942-000 | Office Expenses | 5,689 | 5,000 | | | | |
| | new Printer | | | | | | |
| | budget of office computer | | | | | | |
| | office supplies | | | | | | |
| 248-260-942-019 | Covid Office Expenses | | | | | | |
| 248-260-946-000 | Credit Card Fees | 65 | 100 | | | | |
| 248-260-956-000 | Dues & Miscellaneous | 947 | 1,500 | | | | |
| 248-260-957-000 | Education & Training | 4,379 | 6,000 | | | | |
| 248-260-958-000 | General Activities Misc | 168 | 904 | | | | |
| 248-260-958-019 | Covid General Activities | | | | | | |
| 248-260-961-000 | Tax Tribunal Refunds | | | | | | |
| 248-260-962-000 | Mileage | 794 | 800 | | | | |
| 248-260-965-101 | Transfer Out - General Fund | | | | | | |
| 248-260-965-401 | Transfer to Capital Imp Fund | | | | | | |
| 248-260-965-404 | Transfer Out - DDA Property Acq F | 120,000 | 110,000 | | | | |
| 248-260-974-000 | Capital Outlay - Equipment | 1,587 | 1,500 | | | | |
| Totals for dept 260 - GENERAL ACTIVITIES | | 502,029 | 555,642 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|------------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 725 - ORGANIZATION | | | | | | | |
| 248-725-822-000 | Newsletter | 1,393 | 1,200 | | | | |
| | SnapRetail = \$30/month until we reach higher numbers, then \$50 per month | | | | | | |
| | Canva | | | | | | |
| 248-725-824-000 | Volunteer Recognition & Dvp. | 373 | 500 | | | | |
| | Volunteer Recognition and appreciation (Holly Jolly Folly) \$30 each | | | | | | |
| | Board Member luncheons | | | | | | |
| | Snack Bowl and Meeting luncheons | | | | | | |
| 248-725-825-000 | Gift Certificate Redemption | 35,146 | 15,000 | | | | |
| 248-725-826-000 | Historic Celebration/Education | | 750 | | | | |
| | possible community assessment grant | | | | | | |
| 248-725-827-000 | Awareness Program | 1,283 | 1,500 | | | | |
| | Chamber luncheon - Annual | | | | | | |
| | Targeted Customer recruitment outside of Lake Orion | | | | | | |
| | OACC events | | | | | | |
| | projected | | | | | | |
| | Network Talk | | | | | | |
| | SWAG, displays | | | | | | |
| 248-725-827-019 | Covid Awareness Program/Organizat | | | | | | |
| 248-725-864-000 | Grant & Scholarship Distriubution | 3,688 | 1,000 | | | | |
| 248-725-881-000 | Merchandise to Sell | 137 | 500 | | | | |
| Totals for dept 725 - ORGANIZATION | | 42,020 | 20,450 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 726 - DESIGN | | | | | | | |
| 248-726-745-000 | Beautification Supplies | 2,025 | 2,000 | | | | |
| | Seasonal Flowers: Alleyway, Parklets, Center intersection | | | | | | |
| | Center Intersection | | | | | | |
| | Alleyway - cedar planters (8) | | | | | | |
| | Parklet repairs | | | | | | |
| 248-726-746-000 | Hanging Baskets | 2,898 | 3,500 | | | | |
| | New Flower hanging flower baskets are needed to replace the mismatched old baskets we are using. | | | | | | |
| | Flowers for the baskets 2018 quote | | | | | | |
| 248-726-801-000 | Contractual Services | 15,760 | 3,000 | | | | |
| 248-726-843-000 | Facade Program | 1,275 | 10,000 | | | | |
| | Facade Grant Program designed to influence historic preservation | | | | | | |
| | Change facade grant to Leave the lights on Lake Orion Grant | | | | | | |
| 248-726-845-000 | Public Art Program | 1,530 | 2,475 | | | | |
| 248-726-883-000 | Banners and Holiday Lighting | 9,962 | 12,026 | | | | |
| | Holiday lights in Downtown Trees: Birmingham Sealcoat | | | | | | |
| | Tree Lights - replacements and additions for growth of trees - Greens Electrical | | | | | | |
| 248-726-975-001 | Capital Outlay - Beautification | 537 | 474 | | | | |
| | ALLEY AND OTHER PLACEMAKING PROJECTS | | | | | | |
| | Placemaking projects - matching funds (not determined yet) | | | | | | |
| | placemaking grant projects: Downtown Art, Bike Parking Lot, (matching grant?) 20% added here | | | | | | |
| | Facade Grant money earmarked from 2019-2020 that was unused for the Light Lake Orion Project | | | | | | |
| 248-726-975-002 | Capital Outlay - Streets | | 30,000 | | | | |
| | Make improvements to the parklet to make it easier to transport, make other repairs. | | | | | | |
| | maintenance and upkeep of parklet and furniture | | | | | | |
| 248-726-975-019 | Covid Capital Outlay | | | | | | |
| Totals for dept 726 - DESIGN | | 33,987 | 63,475 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|---|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 728 - ECONOMIC DEVELOPMENT | | | | | | | |
| 248-728-801-000 | Contractual Services | | 10,000 | | | | |
| 248-728-860-000 | Trolley Expense | | 38,000 | | | | |
| 248-728-861-000 | Survey Expense | | | | | | |
| | Survey Monkey: \$34/month | | | | | | |
| 248-728-862-000 | Training Materials | 114 | 900 | | | | |
| | publication of volunteer handbook and DDA Board Handbook, other training | | | | | | |
| 248-728-864-000 | Grant & Scholarship Distribution | | | | | | |
| | DDA Priority: Business Recruitment and Analysis | | | | | | |
| | DDA Business Partner Meetings | | | | | | |
| 248-728-886-000 | Marketing Materials | 5 | 1,326 | | | | |
| | The Prosper Magazine | | | | | | |
| | Regional Magazine - DDA Priority, Targeted Customer recruitment and Downtown Brand Marketing | | | | | | |
| | Prosper Magazine | | | | | | |
| | Update and publish directories, property lists, doing business etc. | | | | | | |
| | Business Cards | | | | | | |
| 248-728-886-001 | Blight Reduction | | | | | | |
| 248-728-886-002 | Social District | 1,815 | 3,000 | | | | |
| 248-728-888-000 | Brand Marketing | 33,320 | 23,674 | | | | |
| | Downtown Brand Marketing: Snapchat geo filters \$1800 plus customized \$200 for events | | | | | | |
| | social media influencer staged visits @ \$500 Each | | | | | | |
| | Direct mailer - general \$2,500 per send out. Meant for strategic marketing to potential growth areas | | | | | | |
| | Annual Magazine Celebrating the Lake Orion Experience | | | | | | |
| | Per DDA Board (Feb18) increase budget by \$5000 for social media posts | | | | | | |
| | Social Media Boosts (\$250/month FB, \$150/Instagram) | | | | | | |
| | Brand Marketing | | | | | | |
| | Orion Living regional Magazine published quarterly | | | | | | |
| | 20 Front e-ticket | | | | | | |
| | Social Media total 300/month | | | | | | |
| | New Moon Visions contract (to be moved to Contract Services GL when created) | | | | | | |
| | LOL Brand | | | | | | |
| | Photo Contest - January | | | | | | |
| | Lake Orion Love - February | | | | | | |
| | Taste of LO | | | | | | |
| | Flower Fair | | | | | | |
| | Construction Blues (billboards) | | | | | | |
| | CB - Social Media Boosts | | | | | | |
| | CB - Print | | | | | | |
| | CB - Detour map/event postcard | | | | | | |
| | CB - Direct Mail or insert | | | | | | |
| | CB - Google Ads | | | | | | |
| | CB - Banners (sponsored by merchants) | | | | | | |
| | CB - Snap Chat Filter | | | | | | |
| | Peach Jar | | | | | | |
| | Hometown Holidays | | | | | | |
| | Gazebo | | | | | | |
| | M&B Graphics | | | | | | |
| 248-728-888-001 | Contractual Services Brand Market | 24,158 | 27,500 | | | | |
| Totals for dept 728 - ECONOMIC DEVELOPMENT | | 59,412 | 104,400 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-----------------------|---|---------------------|------------------------------|----------------------------------|---------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 729 - PROMOTION | | | | | | | |
| 248-729-880-000 | Event Promotion | 3,400 | 1,381 | | | | |
| | Potential new event: Triathlon, 4000 | | | | | | |
| | Brides on Broadway, 10000 | | | | | | |
| | Other new events, 5000 | | | | | | |
| | Per DDA Board, no new events | | | | | | |
| 248-729-880-001 | Event Promo - Gazebo Series | 13,689 | 17,996 | | | | |
| | Higher to allow for more social media boosts operations | | | | | | |
| 248-729-880-004 | Event Promo - Halloween Parade | 2,848 | 2,119 | | | | |
| | Higher to allow for more social media boosts operations | | | | | | |
| | cider and donuts buy more this year | | | | | | |
| | Flyers, production and delivery | | | | | | |
| 248-729-880-005 | Event Promo - Hmtwn/Holiday Vill | 11,204 | 17,720 | | | | |
| | Small Business Saturday and Hometown Holidays | | | | | | |
| | Graphics: Canoe Circle | | | | | | |
| | Three page advertisement (1800) | | | | | | |
| | Small Business Saturday promotions projected | | | | | | |
| | Holiday tree in Gazebo - decorations, lighting inc. | | | | | | |
| | Sing N Stroll Shop and Caroling event that ends with tree lighting | | | | | | |
| 248-729-880-006 | Event Promo - New Years Res. Run | | | | | | |
| | Higher to allow for more social media boosts | | | | | | |
| | Participation Gift - commemorative medal with logo upon it | | | | | | |
| | Place medals: Village Trophy Shop | | | | | | |
| | Race Management: Eastside Racing | | | | | | |
| | Graphics: Canoe Circle | | | | | | |
| | Event day expenses | | | | | | |
| | Promotions on social media | | | | | | |
| 248-729-880-007 | Event Promo - Flower Fair | | | | | | |
| | Advertising | | | | | | |
| | vendor acquisition commission | | | | | | |
| | Portajohns | | | | | | |
| | Entertainment: Most is paid with Gift Certificates, some were paid performances (fill in). This does not show the gift certificate cost, that will show in gift certificate redemption. | | | | | | |
| | Graphics: Canoe Circle | | | | | | |
| | miscellaneous: booth, volunteer supplies, water | | | | | | |
| | sponsorship needs | | | | | | |
| | Per Pam, flower Fair Vendor to Vendor recruiting push cards (2500) | | | | | | |
| | projected | | | | | | |
| 248-729-880-008 | Event Promo-Photo Contest | 14 | 100 | | | | |
| 248-729-880-009 | Event Promo-Lake Orion Love Shop | 50 | 750 | | | | |
| 248-729-880-010 | Babes On Broadway | | | | | | |
| 248-729-880-011 | Restaurant week | | | | | | |
| 248-729-880-012 | Sing & Stroll Tree Lighting | 1,470 | 11,937 | | | | |
| 248-729-880-013 | SD Nights- Stronger Together Wint | 4,109 | 1,500 | | | | |
| 248-729-880-014 | Octoberfest | 15,110 | 24,191 | | | | |
| 248-729-880-015 | Winter Activities | 10,976 | 10,200 | | | | |
| 248-729-880-016 | Athletic Events-other | | 2,580 | | | | |
| 248-729-880-017 | Movie Night | | 1,730 | | | | |
| 248-729-880-019 | Covid Event Promotion | | | | | | |
| 248-729-880-100 | Stronger Together- smr fall | | 3,500 | | | | |
| 248-729-885-000 | Port-A-Johns | 310 | 1,747 | | | | |
| | THREE BATHROOMS MAINT @ 50/WEEK EACH (52 WKS) 2%/YR | | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---------------------------------|--------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 729 - PROMOTION | | | | | | | |
| | PORTAJOHNS RENTAL FOR SUMMER | | | | | | |
| 248-729-895-000 | Event Promo-Comm. Sponsorships | 1,248 | 750 | | | | |
| 248-729-975-020 | Capital Outlay Parks & rec | | | | | | |
| Totals for dept 729 - PROMOTION | | 64,428 | 98,201 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 730 - CAPITAL PROJECTS | | | | | | | |
| 248-730-253-885 | Knox Box Grant Program | | | | | | |
| | THIS AMT ALWAYS STAYS PER FD | | | | | | |
| 248-730-885-100 | Knox Box Grant Program | | 5,000 | | | | |
| 248-730-931-000 | Repair & Maintenance-Equipment | | 1,500 | | | | |
| | Repair and Maintenance of the light posts in downtown. Average: 6-7 poles | | | | | | |
| | Repair and maintenance: electrical (light and vendor posts at trees) | | | | | | |
| 248-730-965-101 | Transfer Out - General Fund | | 29,000 | | | | |
| 248-730-965-404 | Transfer Out - DDA Property Acq F | | 104,178 | | | | |
| 248-730-965-592 | Transfers To Water/Sewer Fund | | | | | | |
| | Streetscape bond: paid to the VLO Water/Sewer Fund. Paid in full June 2020 | | | | | | |
| 248-730-975-000 | Capital Outlay | | 378 | 345 | | | |
| | REIMBURSE SHARON SHARR FOR FLINT ST P LOT NEAR PET CENTRE | | | | | | |
| | Creation of Electrical Panel at Children's Park Parking Lot per request of Lion's Club and Dragon on the Lake | | | | | | |
| | Maintenance of electrical panel | | | | | | |
| 248-730-975-003 | DDA Capital Outlay | 7,690 | 11,655 | | | | |
| | Shared Lease - 44 E Flint | | | | | | |
| | Shared Lease - 25 s. Lapeer St | | | | | | |
| | Shaed Lease - 30 N. Broadway | | | | | | |
| | Shared Lease - 115 N. Broadway | | | | | | |
| | Other shared leases | | | | | | |
| 248-730-975-005 | DDA Capital Outlay- Wayfinding/Li | 91 | 75,000 | | | | |
| | Wayfinding funds - \$233,000 was appropriated for this project from proceeds of the sale of 51 N. Broadway commercial property in the fall of 2017. It is estimated that \$100,000 will be used before June 2018 and \$133,000 will be used fiscal year 2018-2019. The signs are estimated to be expensive because of MDOT breakaway requirements. Maintenance and Repair of Signage. Per J. Young | | | | | | |
| 248-730-975-006 | DDA Capital Outlay - Parking | 1,056 | 115,000 | | | | |
| | Lockharts - Maintenance of parking lot | | | | | | |
| | Anderson Street - Creation of new parralel parking | | | | | | |
| | Front Street - Creating of new parralel parking | | | | | | |
| | Children's Park - Creation of Parking lot between Art Center and Fire Dept. (Owned by Twp) | | | | | | |
| | Dsicreionary fund for Parking projects | | | | | | |
| | Purchase LOUMC Property for Parking Lot on Slater Street | | | | | | |
| | Autozone one way parking | | | | | | |
| 248-730-975-009 | Capital Outlay - Dumpsters | 155 | 60,000 | | | | |
| | 120 S. Broadway designed a communal enclosed disposal area for the SW Quadrant. We would be responsible for sharing construction costs. | | | | | | |
| | 19-20: NW Quadrant Communal Dumpster | | | | | | |
| | 20-21: NE Quadrant Communal Dumpster | | | | | | |
| | 21-22: SE Quadrant Communal Dumpster | | | | | | |
| | Per DDA Board \$15,000 per quadrant, use different materials | | | | | | |
| | Per budget workshop, add \$15,000 for larger dumpster enclosre at 120s. Broadway | | | | | | |
| 248-730-975-011 | Capital Outlay - Trail Extensi | | | | | | |
| | Shared Costs, PCTC: we pay the costs for the mounted and cycling sheriff patrols on our portion of PCTC | | | | | | |
| 248-730-975-015 | Capitlal Outlay- Outdoor Sound | | | | | | |
| 248-730-975-020 | Capital Outlay Parks & rec | 81,710 | 5,000 | | | | |
| | Pass through of millage for Paint Creek Bank Stabilization | | | | | | |
| 248-730-992-000 | Bond Principal | | | | | | |
| 248-730-995-000 | Bond Interest | | | | | | |
| Totals for dept 730 - CAPITAL PROJECTS | | 120,080 | 377,678 | | | | |
| TOTAL APPROPRIATIONS | | 821,956 | 1,219,846 | | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 248 | | 79,175 | | | | | |
| BEGINNING FUND BALANCE | | 559,269 | 638,446 | 638,446 | 638,446 | 638,446 | 638,446 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. | 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | COUNCIL | 2023-24 ADOPTED BUDGET |
|---------------------|-------------|---------------------|------------------------------|----------------------------------|-------|--------------------------------|-----------------------------------|---------|------------------------------|
| ENDING FUND BALANCE | | 638,444 | 638,446 | 638,446 | | 638,446 | 638,446 | | 638,446 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 401-000-664-000 | Interest Earnings | 126 | | | | | |
| 401-000-671-999 | Appropriation from Fund Balanc | | | | | | |
| 401-000-676-101 | Transfer In from General Fund | 45,000 | | | | | |
| 401-000-676-125 | Transfer In from DPW Fund | | | | | | |
| 401-000-676-207 | Transfer from Police Fund | | | | | | |
| 401-000-682-000 | Reimbursement-CDBG | | 39,000 | | | | |
| 401-000-683-000 | Reimbursements-Other | | 40,000 | | | | |
| 401-000-694-000 | Miscellaneous Revenue | | 29,000 | | | | |
| 401-000-699-202 | Interfund Transfer in - Major Str | | | | | | |
| 401-000-699-203 | Interfund Transfer In - Local Str | | | | | | |
| 401-000-699-248 | Interfund Transfer In - DDA | | | | | | |
| 401-000-699-592 | Transfers Water/Sewer | | | 68,000 | | | |
| Totals for dept 000 - REVENUE | | 45,126 | 108,000 | 68,000 | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|--------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 45,126 | 108,000 | 68,000 | | | |
| APPROPRIATIONS | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 401-000-882-000 | Downtown Street Broadcast Syst | | | | | | |
| Totals for dept 000 - REVENUE | | | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|----------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 751 - PARKS AND RECREATION | | | | | | | |
| 401-751-801-000 | Contractual Services | | | | | | |
| 401-751-806-000 | Engineering | 6,660 | 25,000 | 20,000 | | | |
| Totals for dept 751 - PARKS AND RECREATION | | 6,660 | 25,000 | 20,000 | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|--|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 901 - CAPITAL OUTLAY | | | | | | | |
| 401-901-971-000 | Capital Outlay - Buildings | | | | | | |
| 401-901-972-751 | Capital Outlay Parks | | 68,000 | 68,000 | | | |
| 401-901-973-000 | Capital Outlay - Vehicles | | | | | | |
| 401-901-974-000 | Capital Outlay - Equipment | | | | | | |
| 401-901-975-000 | Capital Outlay-Construction | | 111,000 | 109,582 | | | |
| Totals for dept 901 - CAPITAL OUTLAY | | | 179,000 | 177,582 | | | |
| TOTAL APPROPRIATIONS | | 6,660 | 204,000 | 197,582 | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 401 | | 38,466 | (96,000) | (129,582) | | | |
| BEGINNING FUND BALANCE | | 153,499 | 191,965 | 191,965 | 62,383 | 62,383 | 62,383 |
| ENDING FUND BALANCE | | 191,965 | 95,965 | 62,383 | 62,383 | 62,383 | 62,383 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 404-000-664-000 | Interest Earnings | 162 | 150 | | | | |
| 404-000-694-000 | Miscellaneous Revenue | | | | | | |
| 404-000-699-248 | Interfund Transfer In - DDA | 120,000 | 214,178 | | | | |
| Totals for dept 000 - REVENUE | | 120,162 | 214,328 | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|---|-------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 120,162 | 214,328 | | | | |
| APPROPRIATIONS | | | | | | | |
| Dept 901 - CAPITAL OUTLAY | | | | | | | |
| 404-901-901-000 | Debt Service- Parking Deck | | | | | | |
| 404-901-930-000 | Repair & Maintenance - Bldg | | | | | | |
| 404-901-950-000 | Demolition & Land Improvement | | | | | | |
| 404-901-956-000 | Miscellaneous | | | | | | |
| 404-901-971-000 | Capital Outlay - Building | | | | | | |
| | proposed parking lot at LOUMC | | | | | | |
| 404-901-980-248 | Prop Acq Transfer to DDA | | | | | | |
| 404-901-992-000 | Bond Principal | 100,000 | 100,000 | | | | |
| 404-901-995-000 | Bond Interest | 12,500 | 10,000 | | | | |
| Totals for dept 901 - CAPITAL OUTLAY | | 112,500 | 110,000 | | | | |
| TOTAL APPROPRIATIONS | | 112,500 | 110,000 | | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 404 | | 7,662 | 104,328 | | | | |
| BEGINNING FUND BALANCE | | 214,812 | 222,473 | 222,473 | 222,473 | 222,473 | 222,473 |
| ENDING FUND BALANCE | | 222,474 | 326,801 | 222,473 | 222,473 | 222,473 | 222,473 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 592-000-445-000 | Penalties & Interest on Taxes | 444 | | | | | |
| 592-000-540-001 | State Grants -SAW | | | | | | |
| 592-000-547-000 | State Grant - Other | 335,128 | | | | | |
| 592-000-620-000 | Sewer Penalty Fees | 13,180 | 12,000 | 12,000 | 12,000 | 12,000 | |
| 592-000-640-000 | Capital/Lateral Charges Sewer | 7,000 | 15,000 | 8,000 | 9,000 | 9,000 | |
| 592-000-640-002 | Capital/Lateral Charges-Water | 4,776 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 592-000-645-000 | Sewer Usage Charges | 834,321 | 927,000 | 927,000 | 1,136,296 | 1,136,296 | |
| 592-000-645-002 | Water Usage Charges | 996,790 | 1,133,000 | 1,133,000 | 1,388,806 | 1,388,806 | |
| 592-000-648-000 | Federal Grant Revenue | | | | | | |
| 592-000-662-002 | Water Penalty Fees | 15,990 | 16,000 | 16,000 | 16,000 | 16,000 | |
| 592-000-664-000 | Sewer Interest Earned | 8,031 | 6,000 | 13,000 | 9,000 | 9,000 | |
| 592-000-664-002 | Water Interest Earned | | | | | | |
| 592-000-664-003 | Promissory Note Interest | 12,500 | 10,000 | 10,000 | 7,500 | 7,500 | |
| | FOOTNOTE AMOUNTS: | | | 10,000 | 7,500 | 7,500 | |
| | Interest on interfund loan to DDA for parking lot - \$500,000; to be repaid in 5 installments on Oct 1 each yearr starting 2021 with 2.5% interest | | | | | | |
| 592-000-671-999 | Appropriation from Fund Balanc | | | | | | |
| 592-000-673-000 | Gain/Loss on Sale of Assets | | | | | | |
| 592-000-683-000 | Reimbursements-Other | | | | | | |
| 592-000-694-000 | Miscellaneous Revenue | 350 | | 4,900 | 500 | 500 | |
| 592-000-695-002 | Non-Village Water Debt | | | | | | |
| 592-000-699-101 | Interfund Transfer In - General F | | | | | | |
| Totals for dept 000 - REVENUE | | 2,228,510 | 2,129,000 | 2,133,900 | 2,589,102 | 2,589,102 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|--------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,228,510 | 2,129,000 | 2,133,900 | 2,589,102 | 2,589,102 | |
| APPROPRIATIONS | | | | | | | |
| Dept 260 - GENERAL ACTIVITIES | | | | | | | |
| 592-260-805-000 | Audit Fees | 7,092 | 9,000 | 7,526 | 9,000 | 9,000 | |
| 592-260-823-001 | Municipal Software | 1,678 | | | | | |
| 592-260-852-000 | Miss Dig | 1,772 | 3,350 | 1,800 | 2,000 | 2,000 | |
| 592-260-959-000 | Financial Administration | 113,300 | 116,700 | 116,700 | 121,368 | 121,368 | |
| FOOTNOTE AMOUNTS: | | | | 116,700 | 121,368 | 121,368 | |
| Adjustment of 4% in admin fee due to inflation - 4% | | | | | | | |
| Totals for dept 260 - GENERAL ACTIVITIES | | 123,842 | 129,050 | 126,026 | 132,368 | 132,368 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|--------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 548 - SEWER ACTIVITIES | | | | | | | |
| 592-548-701-000 | Wages | | | | | | |
| 592-548-715-000 | Social Security | | | | | | |
| 592-548-716-000 | Health Insurance- Medical | | | | | | |
| 592-548-717-000 | Life & Disability Insurance | | | | | | |
| 592-548-718-000 | Dental Insurance | | | | | | |
| 592-548-719-000 | Pension | | | | | | |
| 592-548-721-000 | Vision Care | | | | | | |
| 592-548-722-000 | Worker's Comp. Insurance | | | | | | |
| 592-548-726-000 | Supplies | 334 | 1,300 | 800 | 800 | 800 | |
| 592-548-801-000 | Contract Services | 14,837 | 15,500 | 15,500 | 12,000 | 12,000 | |
| 592-548-813-000 | Legal Service | | | | | | |
| 592-548-831-000 | Sewage Disposal Costs | 862,144 | 890,000 | 916,000 | 943,480 | 943,480 | |
| 592-548-956-000 | Dues & Miscellaneous | | 500 | | | | |
| 592-548-975-001 | Capital Improvements - SAW | | | | | | |
| 592-548-992-000 | Interceptor Drain Bond Princip | | 106,000 | 70,000 | 63,353 | 63,353 | |
| | 2010A | | | | | | |
| | 2010B | | | | | | |
| | 2011 | | | | | | |
| | 2013A | | | | | | |
| | 2014A | | | | | | |
| | 2015 | | | | | | |
| | 2015SAW | | | | | | |
| | 2017 TENTATIVE | | | | | | |
| 592-548-995-000 | Bond Interest | 29,996 | 35,000 | 25,000 | 22,781 | 22,781 | |
| | 2010A | | | | | | |
| | 2010B | | | | | | |
| | 2011 | | | | | | |
| | 2013A | | | | | | |
| | 2014A | | | | | | |
| | 2015 | | | | | | |
| | 2015 SAW | | | | | | |
| | 2017 TENTATIVE | | | | | | |
| Totals for dept 548 - SEWER ACTIVITIES | | 907,311 | 1,048,300 | 1,027,300 | 1,042,414 | 1,042,414 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 556 - WATER ACTIVITIES | | | | | | | |
| 592-556-701-000 | Wages | 42,049 | 56,650 | 56,650 | 58,916 | 58,916 | |
| | REALLOCATE DPW DIRECTOR | | | | | | |
| 592-556-701-013 | Overtime | 4,704 | 7,000 | 5,000 | 5,000 | 5,000 | |
| 592-556-714-000 | Fringe Benefits | | | | | | |
| 592-556-715-000 | Social Security | 3,524 | 4,869 | 4,869 | 4,890 | 4,890 | |
| 592-556-716-000 | Health Insurance- Medical | 9,729 | 20,000 | 12,000 | 13,200 | 13,200 | |
| 592-556-717-000 | Life - Disability Insurance | 471 | 1,000 | 700 | 745 | 745 | |
| 592-556-718-000 | Dental Insurance | 918 | 1,500 | 1,200 | 1,260 | 1,260 | |
| 592-556-719-000 | Pension | 45,980 | 80,665 | 80,665 | 88,732 | 88,732 | |
| 592-556-721-000 | Vision Care | 169 | 250 | 250 | 263 | 263 | |
| 592-556-722-000 | Worker's Comp. Insurance | 1,508 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 592-556-726-000 | Supplies | 3,136 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 592-556-741-000 | Small Tools | | 1,500 | 1,500 | 1,500 | 1,500 | |
| 592-556-745-000 | Water Purchase -Orion Township | 416,616 | 462,000 | 462,000 | 485,100 | 485,100 | |
| | FOOTNOTE AMOUNTS: | | | 462,000 | 485,100 | 485,100 | |
| | Anticipate 5% increaxe in township water rates | | | | | | |
| 592-556-801-000 | Contract Services | 12,133 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 592-556-806-000 | Engineering | 16,942 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 592-556-813-000 | Legal Service | | 1,000 | 1,000 | 1,000 | 1,000 | |
| 592-556-831-000 | Sewage Disposal Costs | | | | | | |
| 592-556-931-000 | Equip Repair & Maint - Misc. | 9,907 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 592-556-931-001 | Equip Repair & Maint - Hydrant | 1,658 | 9,500 | 7,500 | 7,500 | 7,500 | |
| 592-556-931-002 | Equip Repair & Maint - Mains | 1,175 | 3,000 | 5,000 | 5,000 | 5,000 | |
| 592-556-931-003 | Equip Repair & Maint - Meters | 4,050 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 592-556-940-000 | Equipment Rental | 21,083 | 19,000 | 22,000 | 22,000 | 22,000 | |
| 592-556-956-000 | Dues & Miscellaneous | 2,700 | 5,000 | 3,000 | 3,500 | 3,500 | |
| 592-556-957-000 | Education and Training | 882 | 1,500 | 1,500 | 3,000 | 3,000 | |
| 592-556-975-000 | Capital Improvement | | | | | | |
| 592-556-977-001 | Capital Improvemts-Fairview | | | | | | |
| 592-556-991-000 | Principal Payments - Debt | | | | | | |
| 592-556-992-001 | 2003 GO Bond Principal | | | | | | |
| 592-556-992-002 | 98 Revenue Bond Principal | | 265,000 | 265,000 | 270,000 | 270,000 | |
| 592-556-995-000 | Bond Interest Expense | 97,494 | 106,000 | 94,238 | 90,214 | 90,214 | |
| 592-556-995-001 | 2003 GO Bond Interest | | | | | | |
| 592-556-995-002 | 98 Revenue Bond Interest | | | | | | |
| Totals for dept 556 - WATER ACTIVITIES | | 696,828 | 1,122,934 | 1,101,572 | 1,139,320 | 1,139,320 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|--------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 560 - DEPRECIATION | | | | | | | |
| 592-560-958-002 | Water Depreciation | 141,215 | 145,000 | 145,000 | 145,000 | 145,000 | |
| 592-560-968-000 | Sewer Depreciation | 128,642 | 130,000 | 130,000 | 130,000 | 130,000 | |
| Totals for dept 560 - DEPRECIATION | | 269,857 | 275,000 | 275,000 | 275,000 | 275,000 | |
| TOTAL APPROPRIATIONS | | 1,997,838 | 2,575,284 | 2,529,898 | 2,589,102 | 2,589,102 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 592 | | 230,672 | (446,284) | (395,998) | | | |
| BEGINNING FUND BALANCE | | 6,986,908 | 7,217,578 | 7,217,578 | 6,821,580 | 6,821,580 | 6,821,580 |
| ENDING FUND BALANCE | | 7,217,580 | 6,771,294 | 6,821,580 | 6,821,580 | 6,821,580 | 6,821,580 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET | 2023-24 ADOPTED BUDGET |
|-------------------------------|------------------------|---------------------|------------------------------|----------------------------------|---------------------------|-----------------------------------|--------------------------------------|------------------------------|
| ESTIMATED REVENUES | | | | | | | | |
| Dept 000 - REVENUE | | | | | | | | |
| 701-000-406-000 | In Lieu of Taxes | | | | | | | |
| 701-000-664-000 | Interest Earnings | | | | | | | |
| 701-000-675-000 | Review/Escrow Deposits | | | | | | | |
| Totals for dept 000 - REVENUE | | | | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|-----------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | | | | | | |
| APPROPRIATIONS | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 701-000-965-101 | Transfer Out - General Fund | | | | | | |
| Totals for dept 000 - REVENUE | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 701 | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| ENDING FUND BALANCE | | | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. REQUESTED 2023-24 BUDGET | MGR APPROVED 2023-24 BUDGET | COUNCIL ADOPTED 2023-24 BUDGET |
|-------------------------------|--|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 711-000-643-000 | Lot Sales | 17,200 | 15,000 | 19,000 | 20,000 | 19,200 | |
| 711-000-664-000 | Interest Earned | 553 | 1,000 | 1,000 | 1,050 | 1,050 | |
| 711-000-664-001 | Interest - Interfund Advances | 4,066 | | | | | |
| 711-000-694-000 | Miscellaneous | | | 10,164 | | | |
| | FOOTNOTE AMOUNTS: | | | 10,164 | | | |
| | Fair compensation received from RCOC for cemetery easement | | | | | | |
| Totals for dept 000 - REVENUE | | 21,819 | 16,000 | 30,164 | 21,050 | 20,250 | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|---|----------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 21,819 | 16,000 | 30,164 | 21,050 | 20,250 | |
| APPROPRIATIONS | | | | | | | |
| Dept 276 - CEMETERY | | | | | | | |
| 711-276-965-000 | Transfer to DPW Fund | | | | | | |
| 711-276-965-125 | Transfer to DPW Fund | 5,000 | 5,000 | 5,000 | 5,250 | 5,250 | |
| 711-276-977-000 | Capital Outlay | | | | 60,000 | 60,000 | |
| | | | | | FOOTNOTE AMOUNTS: | | |
| 75% of dump truck needed immediately | | | | | | | |
| Totals for dept 276 - CEMETERY | | 5,000 | 5,000 | 5,000 | 65,250 | 65,250 | |
| TOTAL APPROPRIATIONS | | 5,000 | 5,000 | 5,000 | 65,250 | 65,250 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 711 | | 16,819 | 11,000 | 25,164 | (44,200) | (45,000) | |
| BEGINNING FUND BALANCE | | 322,799 | 339,618 | 339,618 | 364,782 | 364,782 | 364,782 |
| ENDING FUND BALANCE | | 339,618 | 350,618 | 364,782 | 320,582 | 319,782 | 364,782 |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 DEPT. REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|-------------------------------|-----------------------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 737-000-581-000 | Contribution - General Fund (OPEB | 10,000 | | | | | |
| 737-000-669-000 | Investment Gains and Losses | (26,734) | | | | | |
| Totals for dept 000 - REVENUE | | (16,734) | | | | | |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 AMENDED BUDGET | 2022-23 PROJECTED ACTIVITY | DEPT. 2023-24 REQUESTED BUDGET | 2023-24 MGR APPROVED BUDGET | 2023-24 COUNCIL ADOPTED BUDGET |
|--|----------------------|---------------------|------------------------------|----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| ESTIMATED REVENUES | | | | | | | |
| TOTAL ESTIMATED REVENUES | | (16,734) | | | | | |
| APPROPRIATIONS | | | | | | | |
| Dept 000 - REVENUE | | | | | | | |
| 737-000-801-000 | Contractual Services | | | | | | |
| Totals for dept 000 - REVENUE | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 737 | | (16,734) | | | | | |
| BEGINNING FUND BALANCE | | 197,640 | 180,906 | 180,906 | 180,906 | 180,906 | 180,906 |
| ENDING FUND BALANCE | | 180,906 | 180,906 | 180,906 | 180,906 | 180,906 | 180,906 |
| ESTIMATED REVENUES - ALL FUNDS | | 7,382,030 | 7,976,416 | 6,447,783 | 6,872,907 | 6,844,677 | |
| APPROPRIATIONS - ALL FUNDS | | 6,925,578 | 8,437,372 | 6,965,293 | 6,888,419 | 6,807,855 | |
| NET OF REVENUES/APPROPRIATIONS - ALL FUNDS | | 456,452 | (460,956) | (517,510) | (15,512) | 36,822 | |
| BEGINNING FUND BALANCE - ALL FUNDS | | 10,049,559 | 10,506,016 | 10,506,016 | 9,988,506 | 9,988,506 | 9,988,506 |
| ENDING FUND BALANCE - ALL FUNDS | | 10,506,011 | 10,045,060 | 9,988,506 | 9,972,994 | 10,025,328 | 9,988,506 |



Memorandum

Office of the Village Manager

TO: Honorable President Narsh and Village Council
FROM: Darwin D. P. McClary, Village Manager
DATE: April 10, 2023

RE: **FY 2023-24 PROPOSED BUDGET SUBMITTAL AND WORK SESSION SCHEDULE**

The village council will be receiving the Village Manager's Proposed FY 2023-24 Budget at your regular meeting tonight. Council has already scheduled budget work sessions for the following dates and times and will be reviewing the following budgetary funds and departments at those times:

Wednesday, April 12, 2023 – 6:30 PM – 9:30 PM

- **General Fund**
 - Revenues
 - Village Council
 - Village Manager
 - Village Clerk
 - Information Technology
 - Treasurer
 - Community Development
 - General Activities
 - Planning and Zoning
 - Parks and Recreation
 - Insurance and Bonds
 - Contractual Services – Legal/Accounting/Engineering
 - Transfers Out
- **Police Fund**
 - Revenues
 - Police Expenditures
- **Parking Meter/System Fund**
 - Revenues
 - Parking Enforcement Expenditures
- **Escrow Fund**
- **OPEB Trust Fund**

Saturday, April 22, 2023 – 8:30 AM – 12:30 PM

- **Public Works Fund**
 - Revenues
 - Cemetery
 - Public Works
 - Phase II Stormwater
- **Cemetery Perpetual Care Fund**
 - Revenues
 - Cemetery Expenditures
- **Major Streets Fund**
 - Revenues
 - General Activities
 - Routine Maintenance
 - Traffic Services
 - Winter Maintenance
 - Construction
- **Local Streets**
 - Revenues
 - General Activities
 - Routine Maintenance
 - Traffic Services
 - Winter Maintenance
 - Construction
- **Water and Sewer Fund**
 - Revenues
 - Sewer Activities
 - Water Activities
 - Depreciation
- **Capital Projects Fund**

Meeting Date to Be Determined

- **Downtown Development Authority Fund**
 - Revenues
 - General Activities
 - Organization Activities
 - Design Activities
 - Economic Development Activities
 - Promotion Activities
 - Capital Projects
 - Capital Improvement Set-Aside (75%)
- **DDA Property Acquisition Fund**
 - Revenues
 - Capital Outlay

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2022

**Oakland-Macomb Interceptor Drain Bond
Summary By Issue**

| Issue | Total Principal Amount | Total Interest Payable | Total Obligation |
|--------------|---------------------------------------|---------------------------------------|-----------------------------|
| 2010A | \$ 88,303 | \$ 11,401 | \$ 99,704 |
| 2011 | 136,341 | 21,450 | 157,791 |
| 2013A | 313,882 | 42,543 | 356,425 |
| 2014A | 46,976 | 9,695 | 56,671 |
| 2015 | 47,011 | 11,632 | 58,643 |
| 2015-SAW | 46,583 | 8,553 | 55,136 |
| 2019A | 23,242 | 2,021 | 25,263 |
| 2019B | 15,518 | 486 | 16,004 |
| 2020A | 249,309 | 76,082 | 325,391 |
| | <u>\$ 967,165</u> | <u>\$ 183,863</u> | <u>\$1,151,028</u> |

**2010A Oakland-Macomb Interceptor Drain Bond
Date of Issue: January 22, 2010
Village of Lake Orion Portion \$172,415 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:**

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|--------------------------|-----------------------------|-----------------------------|--|-----------------------------|
| 2.50% | 4/1/2023 | \$ 8,860 | \$ 2,208 | \$ 11,068 |
| 2.50% | 4/1/2024 | 9,092 | 1,986 | 11,078 |
| 2.50% | 4/1/2025 | 9,323 | 1,759 | 11,082 |
| 2.50% | 4/1/2026 | 9,554 | 1,526 | 11,080 |
| 2.50% | 4/1/2027 | 9,786 | 1,286 | 11,072 |
| 2.50% | 4/1/2028 | 10,050 | 1,042 | 11,092 |
| 2.50% | 4/1/2029 | 10,282 | 790 | 11,072 |
| 2.50% | 4/1/2030 | 10,545 | 534 | 11,079 |
| 2.50% | 4/1/2031 | 10,811 | 270 | 11,081 |
| | | <u>\$ 88,303</u> | <u>\$ 11,401</u> | <u>\$ 99,704</u> |

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2022

2011 Oakland-Macomb Interceptor Drain Bond
Date of Issue: November 2011
Village of Lake Orion Portion \$207,251 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|-------------------|-------------------------|-------------------|
| 2.50% | 10/1/2022 | \$ 9,863 | \$ 3,285 | \$ 13,148 |
| 2.50% | 10/1/2023 | 10,148 | 3,035 | 13,183 |
| 2.50% | 10/1/2024 | 10,391 | 2,778 | 13,169 |
| 2.50% | 10/1/2025 | 10,635 | 2,515 | 13,150 |
| 2.50% | 10/1/2026 | 10,919 | 2,246 | 13,165 |
| 2.50% | 10/1/2027 | 11,203 | 1,970 | 13,173 |
| 2.50% | 10/1/2028 | 11,446 | 1,687 | 13,133 |
| 2.50% | 10/1/2029 | 11,730 | 1,397 | 13,127 |
| 2.50% | 10/1/2030 | 12,055 | 1,099 | 13,154 |
| 2.50% | 10/1/2031 | 12,339 | 794 | 13,133 |
| 2.50% | 10/1/2032 | 12,664 | 482 | 13,146 |
| 2.50% | 10/1/2033 | 12,948 | 162 | 13,110 |
| | | <u>\$ 136,341</u> | <u>\$ 21,450</u> | <u>\$ 157,791</u> |

2013A Oakland-Macomb Interceptor Drain Bond
Date of Issue: June 2013
Village of Lake Orion Portion \$452,251 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|-------------------|-------------------------|-------------------|
| 2.00% | 10/1/2022 | \$ 21,384 | \$ 6,064 | \$ 27,448 |
| 2.00% | 10/1/2023 | 21,800 | 5,632 | 27,432 |
| 2.00% | 10/1/2024 | 22,252 | 5,191 | 27,443 |
| 2.00% | 10/1/2025 | 22,668 | 4,742 | 27,410 |
| 2.00% | 10/1/2026 | 23,154 | 4,284 | 27,438 |
| 2.00% | 10/1/2027 | 23,605 | 3,816 | 27,421 |
| 2.00% | 10/1/2028 | 24,091 | 3,339 | 27,430 |
| 2.00% | 10/1/2029 | 24,543 | 2,853 | 27,396 |
| 2.00% | 10/1/2030 | 25,063 | 2,357 | 27,420 |
| 2.00% | 10/1/2031 | 25,549 | 1,851 | 27,400 |
| 2.00% | 10/1/2032 | 26,070 | 1,335 | 27,405 |
| 2.00% | 10/1/2033 | 26,591 | 808 | 27,399 |
| 2.00% | 10/1/2034 | 27,112 | 271 | 27,383 |
| | | <u>\$ 313,882</u> | <u>\$ 42,543</u> | <u>\$ 356,425</u> |

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2022

2014A Oakland-Macomb Interceptor Drain Bond
Date of Issue: September 2014
Village of Lake Orion Portion \$66,124 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|------------------|-------------------------|------------------|
| 2.00% | 10/1/2022 | \$ 3,016 | \$ 1,292 | \$ 4,308 |
| 2.00% | 10/1/2023 | 3,107 | 1,231 | 4,338 |
| 2.00% | 10/1/2024 | 3,153 | 1,168 | 4,321 |
| 3.00% | 10/1/2025 | 3,245 | 1,087 | 4,332 |
| 3.00% | 10/1/2026 | 3,382 | 988 | 4,370 |
| 3.00% | 10/1/2027 | 3,473 | 886 | 4,359 |
| 3.00% | 10/1/2028 | 3,564 | 780 | 4,344 |
| 3.00% | 10/1/2029 | 3,701 | 671 | 4,372 |
| 3.00% | 10/1/2030 | 3,793 | 559 | 4,352 |
| 3.00% | 10/1/2031 | 3,930 | 443 | 4,373 |
| 3.00% | 10/1/2032 | 4,067 | 323 | 4,390 |
| 2.50% | 10/1/2033 | 4,204 | 199 | 4,403 |
| 3.125% | 10/1/2034 | 4,341 | 68 | 4,409 |
| | | <u>\$ 46,976</u> | <u>\$ 9,695</u> | <u>\$ 56,671</u> |

2015 Oakland-Macomb Interceptor Drain Bond
Date of Issue: April 2015
Village of Lake Orion Portion \$66,120 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|------------------|-------------------------|------------------|
| 2.75% | 4/1/2023 | \$ 3,008 | \$ 1,506 | \$ 4,514 |
| 2.75% | 4/1/2024 | 3,108 | 1,422 | 4,530 |
| 3.00% | 4/1/2025 | 3,174 | 1,338 | 4,512 |
| 3.00% | 4/1/2026 | 3,273 | 1,242 | 4,515 |
| 3.00% | 4/1/2027 | 3,372 | 1,144 | 4,516 |
| 3.00% | 4/1/2028 | 3,471 | 1,042 | 4,513 |
| 3.25% | 4/1/2029 | 3,570 | 938 | 4,508 |
| 3.25% | 4/1/2030 | 3,670 | 822 | 4,492 |
| 3.25% | 4/1/2031 | 3,802 | 704 | 4,506 |
| 3.50% | 4/1/2032 | 3,934 | 580 | 4,514 |
| 3.50% | 4/1/2033 | 4,066 | 442 | 4,508 |
| 3.50% | 4/1/2034 | 4,199 | 300 | 4,499 |
| 3.50% | 4/1/2035 | 4,364 | 152 | 4,516 |
| | | <u>\$ 47,011</u> | <u>\$ 11,632</u> | <u>\$ 58,643</u> |

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2022

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

Village of Lake Orion Portion \$66,120 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|------------------|-------------------------|------------------|
| 2.50% | 4/1/2023 | \$ 3,075 | \$ 1,164 | \$ 4,239 |
| 2.50% | 4/1/2024 | 3,141 | 1,088 | 4,229 |
| 2.50% | 4/1/2025 | 3,240 | 1,009 | 4,249 |
| 2.50% | 4/1/2026 | 3,306 | 928 | 4,234 |
| 2.50% | 4/1/2027 | 3,405 | 846 | 4,251 |
| 2.50% | 4/1/2028 | 3,471 | 760 | 4,231 |
| 2.50% | 4/1/2029 | 3,570 | 674 | 4,244 |
| 2.50% | 4/1/2030 | 3,670 | 584 | 4,254 |
| 2.50% | 4/1/2031 | 3,769 | 492 | 4,261 |
| 2.50% | 4/1/2032 | 3,835 | 398 | 4,233 |
| 2.50% | 4/1/2033 | 3,934 | 302 | 4,236 |
| 2.50% | 4/1/2034 | 4,034 | 204 | 4,238 |
| 2.50% | 4/1/2035 | 4,133 | 104 | 4,237 |
| | | <u>\$ 46,583</u> | <u>\$ 8,553</u> | <u>\$ 55,136</u> |

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

Village of Lake Orion Portion \$29,820 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|------------------|-------------------------|------------------|
| 1.85% | 4/1/2023 | \$ 2,513 | \$ 430 | \$ 2,943 |
| 1.85% | 4/1/2024 | 2,645 | 383 | 3,028 |
| 1.85% | 4/1/2025 | 2,744 | 335 | 3,079 |
| 1.85% | 4/1/2026 | 2,843 | 284 | 3,127 |
| 1.85% | 4/1/2027 | 2,942 | 231 | 3,173 |
| 1.85% | 4/1/2028 | 3,042 | 177 | 3,219 |
| 1.85% | 4/1/2029 | 3,207 | 120 | 3,327 |
| 1.85% | 4/1/2030 | 3,306 | 61 | 3,367 |
| | | <u>\$ 23,242</u> | <u>\$ 2,021</u> | <u>\$ 25,263</u> |

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2022

2019B Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

Village of Lake Orion Portion \$41,000 (.7877%)

Interest Due April 1 and October 1

Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|------------------|-------------------------|------------------|
| 1.55% | 4/1/2023 | \$ 3,781 | \$ 211 | \$ 3,992 |
| 1.55% | 4/1/2024 | 3,860 | 152 | 4,012 |
| 1.55% | 4/1/2025 | 3,899 | 92 | 3,991 |
| 1.55% | 4/1/2026 | 3,978 | 31 | 4,009 |
| | | <u>\$ 15,518</u> | <u>\$ 486</u> | <u>\$ 16,004</u> |

2020A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 3, 2020

Village of Lake Orion Portion \$252,833 (.4419%)

Interest Due January 1 and July 1

Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|-------------------|-------------------------|-------------------|
| 5.00% | 7/1/2022 | \$ 6,165 | \$ 8,168 | \$ 14,333 |
| 5.00% | 7/1/2023 | 6,452 | 7,852 | 14,304 |
| 5.00% | 7/1/2024 | 6,783 | 7,520 | 14,303 |
| 5.00% | 7/1/2025 | 7,115 | 7,172 | 14,287 |
| 5.00% | 7/1/2026 | 11,025 | 6,719 | 17,744 |
| 5.00% | 7/1/2027 | 11,578 | 6,155 | 17,733 |
| 5.00% | 7/1/2028 | 12,152 | 5,562 | 17,714 |
| 5.00% | 7/1/2029 | 12,771 | 4,939 | 17,710 |
| 5.00% | 7/1/2030 | 13,412 | 4,283 | 17,695 |
| 4.00% | 7/1/2031 | 14,097 | 3,667 | 17,764 |
| 4.00% | 7/1/2032 | 14,649 | 3,093 | 17,742 |
| 3.00% | 7/1/2033 | 15,268 | 2,571 | 17,839 |
| 2.00% | 7/1/2034 | 15,710 | 2,183 | 17,893 |
| 2.00% | 7/1/2035 | 16,041 | 1,865 | 17,906 |
| 2.00% | 7/1/2036 | 16,372 | 1,542 | 17,914 |
| 2.00% | 7/1/2037 | 16,726 | 1,211 | 17,937 |
| 2.00% | 7/1/2038 | 17,057 | 874 | 17,931 |
| 2.00% | 7/1/2039 | 17,411 | 529 | 17,940 |
| 2.00% | 7/1/2040 | 18,525 | 177 | 18,702 |
| | | <u>\$ 249,309</u> | <u>\$ 76,082</u> | <u>\$ 325,391</u> |

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2022

2017 Clinton River Water Resource Recovery Facility Drainage District Drain Bond (SRF)

Date of Issue: July 2017

Village of Lake Orion Portion \$208,331 (.7698%)

Interest Due April 1 and October 1

Bonds Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|-------------------|-------------------------|-------------------|
| 2.50% | 10/1/2022 | \$ 9,545 | \$ 4,408 | \$ 13,953 |
| 2.50% | 10/1/2023 | 9,776 | 4,166 | 13,942 |
| 2.50% | 10/1/2024 | 10,046 | 3,918 | 13,964 |
| 2.50% | 10/1/2025 | 10,315 | 3,664 | 13,979 |
| 2.50% | 10/1/2026 | 10,546 | 3,403 | 13,949 |
| 2.50% | 10/1/2027 | 10,815 | 3,136 | 13,951 |
| 2.50% | 10/1/2028 | 11,085 | 2,862 | 13,947 |
| 2.50% | 10/1/2029 | 11,393 | 2,581 | 13,974 |
| 2.50% | 10/1/2030 | 11,662 | 2,293 | 13,955 |
| 2.50% | 10/1/2031 | 11,970 | 1,998 | 13,968 |
| 2.50% | 10/1/2032 | 12,278 | 1,695 | 13,973 |
| 2.50% | 10/1/2033 | 12,586 | 1,384 | 13,970 |
| 2.50% | 10/1/2034 | 12,894 | 1,065 | 13,959 |
| 2.50% | 10/1/2035 | 13,202 | 739 | 13,941 |
| 2.50% | 10/1/2036 | 13,548 | 405 | 13,953 |
| 2.50% | 10/1/2037 | 9,418 | 118 | 9,536 |
| | | <u>\$ 181,079</u> | <u>\$ 37,835</u> | <u>\$ 218,914</u> |

2017 State of Michigan Department of Environmental Quality, Drinking Water Revolving Fund Loan

Total Draws: \$4,971,878 (82.5% of \$6,030,000)

Interest Due April 1 and October 1

Loan Due As Follows:

| Interest Rate | Date of Maturity | Principal Amount | Annual Interest Payable | Total Obligation |
|---------------|------------------|---------------------|-------------------------|--------------------|
| 2.00% | 4/1/2023 | \$ 265,000 | \$ 94,991 | \$ 359,991 |
| 2.00% | 4/1/2024 | 270,000 | 90,214 | 360,214 |
| 2.00% | 4/1/2025 | 275,000 | 85,348 | 360,348 |
| 2.00% | 4/1/2026 | 280,000 | 80,391 | 360,391 |
| 2.00% | 4/1/2027 | 285,000 | 75,344 | 360,344 |
| 2.00% | 4/1/2028 | 290,000 | 70,207 | 360,207 |
| 2.00% | 4/1/2029 | 295,000 | 64,979 | 359,979 |
| 2.00% | 4/1/2030 | 305,000 | 59,662 | 364,662 |
| 2.00% | 4/1/2031 | 310,000 | 54,165 | 364,165 |
| 2.00% | 4/1/2032 | 315,000 | 48,577 | 363,577 |
| 2.00% | 4/1/2033 | 320,000 | 48,299 | 368,299 |
| 2.00% | 4/1/2034 | 325,000 | 37,131 | 362,131 |
| 2.00% | 4/1/2035 | 335,000 | 31,273 | 366,273 |
| 2.00% | 4/1/2036 | 340,000 | 25,235 | 365,235 |
| 2.00% | 4/1/2037 | 345,000 | 19,106 | 364,106 |
| 2.00% | 4/1/2038 | 156,878 | 12,887 | 169,765 |
| | | <u>\$ 4,711,878</u> | <u>\$ 897,809</u> | <u>\$5,609,687</u> |