



**City of New Buffalo
224 W. Buffalo Street
New Buffalo MI 49117
CITY COUNCIL SPECIAL MEETING (Budget Workshop)
April 15, 2021 at 10:00 a.m.**

Join Zoom Meeting

<https://us02web.zoom.us/j/85683680945?pwd=ZUU5NGkrVXU0eGxUZmJpN29lZ3lqdz09>

Meeting ID: 856 8368 0945

Passcode: 915209

1. Call Meeting to Order
2. Roll Call
3. Approval of Agenda
4. Public Comment
5. New Business
 - a. 2021-22 Budget
6. Adjourn

CITY OF NEW BUFFALO DRAFT BUDGET

Fiscal Year 2021-22



2021-22 BUDGET

General Comments

April 12, 2021

To: Mayor Humphrey and Council

The 2021-22 budget continues to take into account potential economic impacts and increasing expenses due to the COVID-19 pandemic. As a result, revenues have again been conservatively estimated and departments are aware that special projects might change or be delayed.

Revenues:

The funds expected to be impacted by the pandemic last fiscal year were the Major and Local Street funds (which are funded by the state gas tax), and the LRSB Fund (funded by revenue sharing from the casino). The changes in the Major and Local funds were not significant. However, the LRSB fund disbursement was almost \$70,000 less than previous years.

Major/Local Street Funds:

Since the City's budget for the Major and Local street funds already estimated lower, conservative revenues, the revised distributions did not negatively affect the budget last year. This year, the amounts are once again conservative, yet more aligned with amounts received in past years. The City will closely monitor changes in the distributions and make budget/project adjustments as necessary.

Both street funds have healthy fund balances, which are essentially savings accounts in that fund balance money is not allocated as part of the annual budget. The Major Street fund has a current fund balance of \$310,930; the Local Street fund has a fund balance of \$319,177. These "savings accounts" were intended to mitigate the effects of reduced state revenues.

Local Revenue Sharing Board Fund (LRSB), also known as the "Casino Fund": The LRSB fund revenue sharing disbursements in previous years ranged between \$275,000 and \$300,000. Due to COVID-19, last year the City received a reduced payment of \$220,880. For the 2021-22 budget year, the disbursement is expected to be on par with previous years.

The LRSB fund has historically been used, and continues to be used, as a special projects fund for the city. It does not fund the general operations of the city. The current fund balance of the LRSB account is \$491,247.

General Fund:

The General Fund is the main operating fund of the City and is primarily funded by property taxes. As noted in last year's budget comments, an increase in unpaid property taxes due to economic hardships brought on by the pandemic could result in less taxes being collected up front by the City. However, delinquent property taxes are sent to the County annually after the final tax collection date. Berrien County sends a check to the City in the amount of delinquent taxes outstanding, and then assumes the role of collecting delinquent taxes.

A noticeable change to the General Fund revenues for the 2021-22 fiscal year is the budgeted short term rental fee revenue, which due to fee increases is anticipated to be \$150,000.

A deficit of approximately \$105,000 is budgeted in the General Fund for the 2021-22 fiscal year. It is a “planned deficit” that allows the City to cover expenses by using money available in the fund balance.

At the end of last fiscal year, General Fund had a fund balance of \$1,986,363 of which \$1,872,953 was unassigned or unrestricted.

The City’s fund balance policy maintains that minimum unrestricted fund balance be the sum of the top two taxpayer’s total annual city tax or 25% of General Fund revenue, whichever is higher. The sum of the top two taxpayer’s total annual tax is \$44,208, while 25% of General Fund revenue is \$867,775. Therefore, the minimum fund balance is \$867,775.

Also per the policy, the maximum unrestricted fund balance shall be the sum of the minimum, plus and infrastructure emergency reserve of \$1 million, plus and operating reserve of 15% of General Fund expenditures. That total yields a maximum fund balance of \$2,340,504. The General Fund balance is therefore under the maximum allowed by the policy.

Should the council decide to designate a portion of the fund balance for upcoming special projects, the result would be a planned deficit at the end of the budget year.

Downtown Development Authority (DDA):

The DDA will not receive funds again this year due to a negative tax capture in the district. The DDA has not received funds since the 2016-17 fiscal year, when fund received \$1,193.00 in tax revenue. The DDA currently has approximately \$200 in operating funds.

Harbor Operations Fund: In response to a DNR requirement, the marina and harbor operations were taken out of the Parks fund and put into a newly created Harbor Operations fund. Historically the revenues and expenses were not separated; this fund may need to be amended during the upcoming fiscal year to classify the financials correctly.

Expenses:

Budgeted expenses include:

- An increase in annual General Fund expenses of approximately \$200,000 as a result of hiring a full-time code enforcement officer, a full-time police officer, and enrollment in a vehicle leasing program through Enterprise.
- Vehicle leases for 6 cars including upfront costs to equip trucks for plowing, total \$54,202. This will be an annual cost going forward, although lease amounts may fluctuate over time. Vehicle maintenance costs have been approximately \$35,000 per year; these costs should eventually be reduced due to newer vehicles being leased.
- Storm sewer repairs of approximately \$130,000.
- The transfer from the General Fund to the Parks Fund to support operating expenses was increased to \$100,000.
- Lifeguard costs were increased to \$60,000 for salaries, \$2,200 for lifeguard and equipment, and \$4,250 for lifeguard recruitment and training. The total program budget is \$66,450, an increase of \$18,546 from last year’s lifeguard program budget.

- Health insurance is expected to incur an annual increase mid-way through the fiscal year. A 7% increase is budgeted. Increases in past years have ranged from 5-8%. Beginning with 2019-20 fiscal year, the employee contribution rate was doubled to offset the costs to the City.
- A 3% salary increase for both union and non-union employees.
- Notable special projects for the upcoming fiscal year remain to be finalized. However, projects budgeted to date include:
 - Completion of the renovation of the dune walk at the beach
 - Marquette Greenway trailhead, partially funded by the Recreation Passport Grant
 - Water main extension on North Drive
 - Repair storm sewers, address drainage issues and expand sewer service on several city streets

Potential projects to be determined by the council include:

- Galien River Seawall/Shoreline Stabilization (possibly utilizing fund balance of General Fund)
- Road repair and maintenance plan funded by the recently approved millage.

Debt:

Total debt for the 2021-22 fiscal year is \$610,036.35. The debt schedule is included in the budget packet.

The budget will be closely monitored and amended as necessary during the fiscal year in response to changes in the economic environment that may impact the City. Please do not hesitate to contact me should you have any questions.

Kind regards,

Kate Vyskocil, Treasurer



CITY OF NEW BUFFALO

A short primer on City funds

First...A brief overview of the Uniform Chart of Accounts.....

The Uniform Chart of Accounts provides a systematic arrangement and means for the uniform accumulation, recording, and reporting of financial information and transactions for all local units of government in Michigan. This system follows Generally Accepted Accounting Principles (GAAP) and Michigan law. The City of New Buffalo utilizes the Uniform Chart of Accounts and uses it to record and track revenues and expenditures by fund, department and account.

A fund is a separate account for specific revenues and expenses.

Each operating fund is assigned a number to identify it, which is written after the fund name in the descriptions below. For example, the General Fund is number 101. Departments also have their own number. The fire department is 336. And, each expense item has an account number. Operating supplies is 756. When looking at 101-336-756, it means it is the general fund (101), the department is Fire (336), and the expense is for operating supplies (756).

The funds are in numerical order in the budget, as well as on the revenue and expenditure reports that are part of the council packet.

The City of New Buffalo currently utilizes 16 active funds:

101 General Fund—the general fund is the chief operating fund of the City. It is used to account for all of the general revenues of the city that are not specifically levied or collected for other city funds, and for the expenditures related to the rendering of general services by the city.

Revenues are primarily from property taxes, which average \$2.5 million per year. The revenues fund the operating costs and expenses of the 23 departments within general fund, including Police, Streets, Fire, Ambulance services, Garbage Pickup, Street lighting, Inspection Services, Cemetery and general City service and administration.

105 PNLRSB Fund—also known as the Casino Fund. Revenues are discretionary payments received from the Local Revenue Sharing Board, based upon a percentage of net earnings from the casino. The PNLRSB fund paid for a significant part of the downtown redevelopment.

202 Major Street Fund—accounts for repairs, maintenance and construction on the City's major streets. The revenues consist primarily of state-shared gasoline and weight tax collections. The Michigan excise tax on gasoline is currently 19 cents per gallon.

203 Local Street Fund—accounts for repairs, maintenance and construction on the City's local streets. The revenues consist primarily of state-shared gasoline and weight tax collections.

208 Park Fund—to account for the operations and maintenance of the City's 8 parks. Revenues are primarily from beach parking, boat launch and marina fees.

(over)

209 Park Improvement Fund—to account for the proceeds of a special millage to provide for certain improvements within the park system.

225 Dredge Fund—to account for costs of dredging the City’s harbor.

248 Downtown Development Authority Fund—to account for tax increment revenue that is derived from new construction in the Downtown Development District, which can be used for improvements in the downtown area.

265 Drug Law Enforcement Fund—to account for confiscated property and money related to drug law enforcement activity and to provide funds for future enforcement activity.

266 Criminal Justice Training (ACT 302) Fund—to account for state funds used for law enforcement training.

351 Debt Service Fund—reserve established to service principal and interest on short-term and long-term debt. Revenues are from transfers into the debt service fund from other funds. For example, the water fund will transfer in money to pay for water-related debt.

402 Equipment Purchase Fund—to account for the acquisition and replacement of City equipment and vehicles.

403 Capital Improvement Construction Fund—to account for the proceeds of the 2017 Capitol Improvement bond, which partially funded the downtown revitalization project and continues to fund street paving projects. The bond money remaining to date is approximately \$68,408. The fund will be closed after the remaining money is expended.

703 Current Tax Fund—to account for the collection and disbursement of property tax payments and special assessments. Tax monies collected go into the account and then are sent out to taxing entities.

Enterprise Funds

The city has two enterprise funds. These operations are financed and operated in a manner similar to that of a private business enterprise where the intent is that all the costs, including depreciation, related to the provision of goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges.

590 Sewer Fund—an enterprise fund, meaning it provide goods or services to the public for a fee that makes the entity self-supporting. It accounts for revenues and expenditures related to the City’s sewage disposal and treatment systems.

591 Water Fund— an enterprise fund, meaning it provide goods or services to the public for a fee that makes the entity self-supporting. It accounts for the operations of the City’s Water treatment and distribution systems, including maintaining the water treatment plant, water tower, and intake.

A word about fund balance...

Fund balance is an accumulation of revenues minus expenditures. Each fund maintained by the city has a fund balance. It is essentially a savings account. Any surplus revenues in excess of expenditures at the end of a fiscal year fall to a fund balance within that particular fund. These funds are invested in the city’s pool of invested funds and earn interest in proportion to their participation in the pool. Fund balance from any fund can be re-appropriated for future use through the budget process, but any restrictions on that particular fund continue to apply to re-appropriated funds.

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
101-000-404.000	PROPERTY TAXES	2,295,968	2,356,205	2,438,063	2,501,055	2,501,055	2,501,055	2,550,000
101-000-417.000	DELINQUENT TAX PERSONAL	48	6	1				
101-000-445.000	PENALTY & INTEREST	8,096	14,597	8,433	7,000	9,671	10,500	10,000
101-000-477.000	BUILDING PERMITS	50,182	20,006	29,357	35,000	48,422	52,000	37,000
101-000-478.000	ELECTRICAL PERMITS	15,382	7,618	9,960	10,000	16,930	18,000	12,000
101-000-479.000	MECHANICAL PERMITS	14,281	6,856	9,837	10,000	18,158	20,000	12,000
101-000-480.000	PLUMBING PERMITS	17,741	3,351	4,748	6,500	10,614	12,000	6,500
101-000-481.000	ZONING DEPOSITS		1,121		500	850	850	500
101-000-528.000	OTHER FEDERAL GRANTS					66,164	66,164	
101-000-573.000	LOCAL COMMUNITY STABILIZATION :	5,667	5,638	5,638	5,000	5,638	5,638	5,638
101-000-574.000	CVTRS	9,688	11,616	9,900	10,095	7,920	10,095	10,095
101-000-576.000	STATE REVENUE SALES TAX	159,575	162,706	138,761	105,000	139,492	155,000	140,000
101-000-577.000	STATE REVENUE LIQUOR LICENSE	20,807	11,013	10,847	10,000	10,004	10,004	10,000
101-000-606.000	COURT CHARGES	3,524	1,167	522	1,000	177	200	200
101-000-615.000	SPECIAL USE FEE	2,788	2,957	992	1,600	5	5	100
101-000-617.000	FRANCHISE FEE	59,010	84,280	47,804	56,000	44,467	56,000	56,000
101-000-618.000	ADMINISTRATION FEE	103,810	98,830	101,278	95,000	94,823	94,823	90,000
101-000-619.000	VARIANCE FEE	4,625	4,795	3,100	2,500	4,350	4,500	3,000
101-000-627.000	SHORT TERM RENTAL FEES		20,025	49,225	30,000	47,825	50,000	150,000
101-000-628.000	SERVICE CHARGE	2,843	4,440	180	1,500	74	150	200
101-000-629.000	WASTE	212,990	268,461	268,024	272,834	224,515	272,834	272,834
101-000-629.100	PENALTY WASTE	3,024	3,142	3,177	3,000	2,677	3,000	3,000
101-000-654.100	OVERNIGHT PARKING PERMITS	4	16	7	20			
101-000-656.000	TOWING SERVICE	2,050	1,800	1,950	1,500		1,500	1,500
101-000-657.000	PARKING FINES	765	5,838	224	500	138	200	200
101-000-665.000	INTEREST EARNED	5,175	12,102	12,117	6,000	1,314	1,400	1,500
101-000-670.000	RENTAL/LEASE	11,385	10,780	400	1,000			
101-000-673.000	SALE OF ASSETS	15,425	24,726	10		58,182	58,182	5,000
101-000-675.000	DONATIONS	3,792	1,375	50	500			
101-000-678.000	REIMBURSEMENTS	17,886	26,672	36,433	20,000	11,124	12,000	12,000
101-000-678.200	REIMBURSEMENTS-POLICE		73,341	63,728	73,341	52,104	55,000	73,341
	SCHOOL RESOURCE OFFICER REIMBURSEMENT BY NBAS;REDUCED THIS YR DUE TO COVID							
Totals for dept 000 -		3,046,531	3,245,480	3,254,766	3,266,445	3,376,693	3,471,100	3,462,608
TOTAL ESTIMATED REVENUES		3,046,531	3,245,480	3,254,766	3,266,445	3,376,693	3,471,100	3,462,608
APPROPRIATIONS								
Dept 101 - LEGISLATIVE								
101-101-703.000	SALARIES APPOINTED	6,614	10,565	11,926	11,500	7,984	11,500	12,000
101-101-714.000	MEDICARE	96	153	173	200	116	200	200
101-101-720.000	WORKER'S COMPENSATION INS	44	71	47	65	184	57	65
101-101-721.000	UNEMPLOYMENT COMPENSATION	184	542	297	550	109	500	500
101-101-756.000	OPERATING SUPPLIES	878	30		1,500	28	200	1,000
101-101-801.000	EDUCATION & TRAINING					195	195	500
101-101-818.000	PROFESSIONAL & CONTRACTUAL		116		500			500
101-101-831.000	MEMBERSHIPS & DUES	85	85	85	100		85	100
101-101-903.000	PRINTING & PUBLISHING			548	250	402	500	600
Totals for dept 101 - LEGISLATIVE		7,901	11,562	13,076	14,665	9,018	13,237	15,465
Dept 172 - EXECUTIVE								
101-172-703.000	SALARIES APPOINTED	38,504	42,882	42,213	47,741	30,134	35,600	48,000

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 172 - EXECUTIVE								
101-172-712.000	CASH IN LIEU OF PAYMENTS	10,200	9,775	13,525	10,200	4,875	4,875	
101-172-714.000	MEDICARE	742	731	840	742	504	600	800
101-172-715.000	SOCIAL SECURITY TAX	3,175	3,128	3,593	3,175	2,156	2,500	3,500
101-172-716.000	HEALTH INSURANCE							17,000
101-172-717.000	LIFE & DISABILITY INSURANCE	2,690	1,680	2,190	2,800	1,278	1,600	2,190
101-172-718.000	RETIREMENT	6,459	7,200	7,484	7,200	3,525	3,525	7,600
101-172-720.000	WORKER'S COMPENSATION INS	661	934	603	750	501	691	750
101-172-721.000	UNEMPLOYMENT COMPENSATION	380	379	189	800		189	189
101-172-728.000	OFFICE SUPPLIES		388	184	200		50	250
101-172-756.000	OPERATING SUPPLIES		275	47	300	477	1,000	500
101-172-801.000	EDUCATION & TRAINING		1,085	539	1,500		500	1,500
101-172-818.000	PROFESSIONAL & CONTRACTUAL	3,256			2,000	1,230	1,500	1,000
101-172-831.000	MEMBERSHIPS & DUES							200
101-172-853.000	TELEPHONE		189			183	250	300
101-172-903.000	PRINTING & PUBLISHING				100		1,000	200
101-172-934.000	OTHER REPAIRS & MAINT				4,300	4,249	4,500	500
Totals for dept 172 - EXECUTIVE		66,067	68,646	71,407	81,808	49,112	58,380	84,479
Dept 215 - CLERK								
101-215-703.000	SALARIES APPOINTED	72,252	60,285	49,225	63,280	35,067	45,374	46,633
101-215-706.000	SALARIES PERMANENT	32,211	14,805	31,412	40,500	31,834	40,373	41,348
101-215-706.100	SALARIES-OVERTIME				6,500	5,571	6,000	4,000
OVERTIME \$5000 (2 ELECTIONS)								
101-215-714.000	MEDICARE	1,363	941	1,138	1,344	1,003	1,300	1,350
101-215-715.000	SOCIAL SECURITY TAX	5,826	4,022	4,867	6,040	4,290	5,500	6,000
101-215-716.000	HEALTH INSURANCE	45,998	34,690	19,263	31,186	14,114	18,560	18,900
101-215-717.000	LIFE & DISABILITY INSURANCE	3,708	1,767	1,561	1,874	(1,023)	500	3,224
101-215-718.000	RETIREMENT	8,198	6,034	6,029	5,222	5,222	6,802	7,100
101-215-720.000	WORKER'S COMPENSATION INS	243	577	390	550	355	399	425
101-215-721.000	UNEMPLOYMENT COMPENSATION	760	691	545	1,200		700	760
101-215-722.000	MEDICAL EXPENSE					60	100	100
101-215-728.000	OFFICE SUPPLIES	75	50	431	350		350	350
101-215-751.000	GASOLINE	76		278	100			100
101-215-756.000	OPERATING SUPPLIES		138	129	200	12	200	200
101-215-801.000	EDUCATION & TRAINING	239	410	1,300	250		1,000	500
101-215-818.000	PROFESSIONAL & CONTRACTUAL	247		674	500	819	819	500
101-215-831.000	MEMBERSHIPS & DUES	145	145	263	300		300	300
101-215-903.000	PRINTING & PUBLISHING			146	600			600
101-215-934.000	OTHER REPAIRS & MAINT				300		300	300
101-215-942.000	EQUIPMENT			1,321			500	500
101-215-962.000	MISCELLANEOUS	(10)						
Totals for dept 215 - CLERK		171,331	124,555	118,972	160,296	97,328	129,077	133,190
Dept 247 - BOARD OF REVIEW								
101-247-818.000	PROFESSIONAL & CONTRACTUAL	1,953	1,080	360	2,000	559	2,000	2,000
Totals for dept 247 - BOARD OF REVIEW		1,953	1,080	360	2,000	559	2,000	2,000
Dept 253 - TREASURER								
101-253-703.000	SALARIES APPOINTED	28,547	44,201	45,292	46,995	38,429	47,689	49,800
101-253-706.000	SALARIES PERMANENT	28,286	24,532	33,798	42,000	30,654	38,575	40,000
101-253-706.100	SALARIES-OVERTIME	533	302	245	3,500	2,140	3,000	3,000

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 253 - TREASURER								
101-253-714.000	MEDICARE	756	909	1,153	1,226	1,004	1,265	1,300
101-253-715.000	SOCIAL SECURITY TAX	3,235	3,887	4,930	4,164	4,292	5,300	5,510
101-253-716.000	HEALTH INSURANCE	23,348	18,318	14,581	16,500	12,357	16,267	17,500
101-253-717.000	LIFE & DISABILITY INSURANCE	3,861	2,884	3,894	3,823	2,934	3,596	4,000
101-253-718.000	RETIREMENT	8,483	8,965	9,449	9,522	7,535	9,800	10,200
101-253-720.000	WORKER'S COMPENSATION INS	243	577	390	550	355	399	425
101-253-721.000	UNEMPLOYMENT COMPENSATION	760	758	533	1,200	34	800	850
101-253-728.000	OFFICE SUPPLIES	167		75	250	52	200	250
101-253-730.000	POSTAGE	1,193	2,476	115	2,000	938	2,000	2,000
101-253-751.000	GASOLINE	371	58	358	375	34	65	100
101-253-756.000	OPERATING SUPPLIES	199	241	475	4,200	2,523	4,200	250
101-253-801.000	EDUCATION & TRAINING	1,642	1,836	1,274	1,200	(150)	(150)	500
101-253-818.000	PROFESSIONAL & CONTRACTUAL	11,819	5,606	6,203	8,500	3,916	6,000	10,000
UNIFORM CHART OF ACCOUNTS CHANGEOVER								
101-253-831.000	MEMBERSHIPS & DUES	309	269	364	300	137	137	300
101-253-853.000	PHONE BILLS & STIPENDS					400	600	600
101-253-903.000	PRINTING & PUBLISHING	85	511	274	600	1,657	1,657	2,000
101-253-934.000	OTHER REPAIRS & MAINT		31	471	150			500
101-253-962.000	MISCELLANEOUS	5						
Totals for dept 253 - TREASURER		113,842	116,361	123,874	147,055	109,241	141,400	149,085
Dept 257 - ASSESSOR								
101-257-707.000	SALARIES PART-TIME	1,050						
101-257-714.000	MEDICARE	15						
101-257-715.000	SOCIAL SECURITY TAX	65						
101-257-720.000	WORKER'S COMPENSATION INS	30						
101-257-721.000	UNEMPLOYMENT COMPENSATION	45						
101-257-728.000	OFFICE SUPPLIES	106		43	125			
101-257-730.000	POSTAGE	1,754	1,097	2,216	2,300	1,910	2,300	2,500
101-257-756.000	OPERATING SUPPLIES	50	40	1,196	100			100
101-257-818.000	PROFESSIONAL & CONTRACTUAL	25,752	25,317	27,588	24,960	15,233	24,960	24,960
101-257-854.200	SOFTWARE EXPENSE		1,741		900			
101-257-903.000	PRINTING & PUBLISHING	175	270	516	100		500	500
101-257-934.000	OTHER REPAIRS & MAINT			166	100			100
Totals for dept 257 - ASSESSOR		29,042	28,465	31,725	28,585	17,143	27,760	28,160
Dept 262 - ELECTIONS								
101-262-703.000	SALARIES APPOINTED	2,000	2,000	2,000	2,000	2,000	2,000	2,000
101-262-714.000	MEDICARE	25	26	29	30	29	30	30
101-262-715.000	SOCIAL SECURITY TAX	109	109	124	110	124	125	125
101-262-730.000	POSTAGE		28	200	500	200	500	500
101-262-751.000	GASOLINE			154	250			250
101-262-756.000	OPERATING SUPPLIES	40	1,243	2,455	1,500	813	1,500	1,500
101-262-801.000	EDUCATION & TRAINING		178		200			300
101-262-818.000	PROFESSIONAL & CONTRACTUAL		3,481	2,917	6,000	5,555	6,000	5,000
101-262-903.000	PRINTING & PUBLISHING		1,551	816	3,000	2,902	3,000	2,000
101-262-934.000	OTHER REPAIRS & MAINT				400	440	440	400
101-262-962.000	MISCELLANEOUS	34						
Totals for dept 262 - ELECTIONS		2,208	8,616	8,695	13,990	12,063	13,595	12,105
Dept 266 - ATTORNEY								

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 266 - ATTORNEY								
101-266-826.100	LABOR MATTERS		10,136	8,441	5,000	540	1,000	5,000
101-266-826.300	COURT/ORDINANCE	25,728	23,876	9,384	15,000	15,977	30,000	40,000
101-266-826.400	OTHER LEGAL MATTERS	47,343	50,991	36,484	40,000	15,696	30,000	40,000
101-266-826.500	FOIA	1,728			5,000		1,000	1,000
Totals for dept 266 - ATTORNEY		74,799	85,003	54,309	65,000	32,213	62,000	86,000
Dept 276 - CEMETERY								
101-276-969.000	CONTRIBUTIONS TO OTHERS	24,000	24,500	29,500	30,000	22,500	30,000	30,000
Totals for dept 276 - CEMETERY		24,000	24,500	29,500	30,000	22,500	30,000	30,000
Dept 298 - GENERAL GOVERNMENT								
101-298-706.000	SALARIES PERMANENT	39,923	68,804	63,251	67,060	52,665	65,657	69,600
101-298-706.100	SALARIES-OVERTIME					63	100	100
101-298-714.000	MEDICARE	557	920	861	1,018	670	840	1,009
101-298-715.000	SOCIAL SECURITY TAX	2,380	3,934	3,682	4,354	2,864	3,561	4,314
101-298-716.000	HEALTH INSURANCE	9,649	10,189	24,427	35,740	30,090	35,940	37,000
101-298-717.000	LIFE & DISABILITY INSURANCE	1,311	899	1,886	1,280	1,901	2,537	2,800
101-298-718.000	RETIREMENT	5,047	5,290	4,981	5,618	4,147	5,597	5,800
101-298-720.000	WORKER'S COMPENSATION INS	790	1,599	1,101	1,500	839	1,366	1,500
101-298-721.000	UNEMPLOYMENT COMPENSATION	881	899	466	1,000		1,000	1,000
101-298-728.000	OFFICE SUPPLIES	2,456	3,316	3,606	7,000	6,338	7,000	6,000
101-298-730.000	POSTAGE	5,068	2,160	4,317	4,700	3,625	4,700	4,700
101-298-751.000	GASOLINE	576	207	203	600	27	100	300
101-298-756.000	OPERATING SUPPLIES	2,520	4,499	2,283	3,500	2,472	3,500	3,500
101-298-818.000	PROFESSIONAL & CONTRACTUAL	3,877	7,248	7,344	7,000	4,674	10,000	8,000
101-298-818.200	ENGINEERING	3,664	8,681	19,500	20,000	14,750	20,000	20,000
101-298-831.000	MEMBERSHIPS & DUES	2,559	2,379	2,311	2,500	1,990	2,500	2,500
101-298-853.000	TELEPHONE	350						
101-298-854.000	TECH SUPPORT/MAINTENANCE	17,948	29,518	30,302	27,000	14,434	22,000	25,000
101-298-854.100	WEBSITE/SOCIAL MEDIA		4,343	5,769	7,300	4,576	7,000	7,500
101-298-854.200	SOFTWARE EXPENSE		16,587	17,315	20,000	18,253	22,000	22,000
101-298-903.000	PRINTING & PUBLISHING	3,598	6,654	6,914	6,000	3,113	6,000	6,500
101-298-920.000	UTILITIES	11,703	14,341	10,804	14,000	8,143	14,000	14,000
101-298-931.000	BUILDING REPAIR & MAINTENANCE	9,809	61,751	24,841	25,000	15,959	25,000	25,000
101-298-932.000	GROUNDS REPAIR & MAINT	99	3,351	3,078	4,500	938	2,000	4,000
101-298-934.000	OTHER REPAIRS & MAINT	6,248	260	1,461	5,000		5,000	5,000
101-298-939.000	VEHICLE REPAIR & MAINTENANCE	97	11	110				
101-298-942.000	EQUIPMENT	634	968	2,556	1,500	787	1,500	2,000
101-298-943.000	EQUIPMENT RENTAL	7,155	6,995	5,973	12,500	4,349	4,600	5,000
101-298-956.200	REFUNDS	3,629	2,163	40	3,500	736	1,000	3,000
101-298-962.000	MISCELLANEOUS	11,702	10,275	11,010		26	26	
Totals for dept 298 - GENERAL GOVERNMENT		154,230	278,241	260,392	289,170	198,429	274,524	287,123
Dept 305 - POLICE								
101-305-705.000	SALARIES SUPERVISION	127,929	95,085	57,242	82,792	70,157	82,900	85,276
101-305-706.000	SALARIES PERMANENT	344,272	339,781	382,456	386,250	303,723	380,807	443,000
ADDITIONAL FULL TIME OFFICER								
101-305-706.100	SALARIES-OVERTIME	32,818	47,244	54,636	60,000	37,799	60,000	50,000
101-305-707.000	SALARIES PART-TIME	53,490	42,998	57,743	58,000	40,641	58,000	58,000
101-305-714.000	MEDICARE	7,637	6,896	7,973	7,688	6,255	8,100	9,269

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET THRU	ACTIVITY 06/30/21	PROJECTED ACTIVITY	REQUESTED BUDGET
APPROPRIATIONS								
Dept 305 - POLICE								
101-305-715.000	SOCIAL SECURITY TAX	32,655	29,487	34,092	32,875	26,744	32,875	39,631
101-305-716.000	HEALTH INSURANCE	114,892	99,943	103,947	142,000	89,589	125,000	140,000
101-305-717.000	LIFE & DISABILITY INSURANCE	14,694	11,200	11,762	14,218	10,093	13,460	15,345
101-305-718.000	RETIREMENT	30,803	31,273	32,399	37,384	26,682	37,384	40,600
101-305-720.000	WORKER'S COMPENSATION INS	7,797	16,518	11,128	14,000	6,963	13,616	14,000
101-305-721.000	UNEMPLOYMENT COMPENSATION	3,974	5,878	3,025	5,558	708	5,558	6,500
101-305-722.000	MEDICAL EXPENSE	1,552	1,495	1,264	1,600	6,723	7,500	4,000
101-305-728.000	OFFICE SUPPLIES	1,983	840	538	1,600	397	1,000	1,600
101-305-730.000	POSTAGE	239		73	150		150	150
101-305-751.000	GASOLINE	12,396	13,872	9,131	17,000	4,880	11,000	15,000
101-305-756.000	OPERATING SUPPLIES	2,178	1,614	1,895	2,100	1,760	2,100	2,500
101-305-767.000	EQUIPMENT/SMALL TOOLS	2,581	3,808	2,167	4,000	2,770	4,000	4,000
101-305-768.000	UNIFORMS	13,923	11,906	13,870	12,000	6,966	12,000	12,000
101-305-768.100	AMMO	3,185	2,354	2,641	4,500	1,583	4,000	4,000
101-305-768.200	UNIFORM ALLOW-RESERVE/CERT	3,484	1,727	425	1,600		1,600	
101-305-769.000	K-9	621						
101-305-801.000	EDUCATION & TRAINING	1,537	6,313	4,032	5,355	1,995	4,000	5,000
101-305-818.000	PROFESSIONAL & CONTRACTUAL	6,031	2,728	3,509	5,200	4,774	5,200	5,200
101-305-831.000	MEMBERSHIPS & DUES	582	510	620	600	844	900	650
101-305-851.000	RADIO/VIDEO MAINTENANCE	4,250	2,472	4,471	5,200	3,512	4,500	5,000
101-305-853.000	TELEPHONE	3,084	4,484	5,468	6,200	3,197	6,200	6,200
101-305-903.000	PRINTING & PUBLISHING	497	1,186	736	1,000	446	600	1,000
101-305-913.000	INSURANCE	6,667	3,664	7,189	11,000	6,880	6,879	8,000
101-305-916.000	LIABILITY INSURANCE	50,600	22,816	46,137	58,000	45,436	56,293	58,000
101-305-920.000	UTILITIES	6,807	11,793	9,849	10,000	7,705	12,000	12,000
101-305-931.000	BUILDING REPAIR & MAINTENANCE	4,084	17,993	12,709	9,000	1,940	9,000	10,000
101-305-933.000	EQUIPMENT & MAINTENANCE	2,306	1,731	7,946	2,500	4,924	5,000	5,000
101-305-933.100	EQUIPMENT MAINT--PARKING ENFORC				2,050	3,197	2,050	2,050
101-305-934.000	OTHER REPAIRS & MAINT	3,578	3,030	2,137	4,000	370	4,000	3,000
101-305-939.000	VEHICLE REPAIR & MAINTENANCE	12,635	9,884	15,537	11,000	3,570	7,000	7,000
101-305-943.000	EQUIPMENT RENTAL	201	797	1,230	300	539	765	800
101-305-962.000	MISCELLANEOUS	1,427						
101-305-979.000	EQUIPMENT	38,576	26,278	25,932	27,000	17,196	27,000	20,000
101-305-983.000	VEHICLE LEASES						4,917	6,683
	UPFRONT VEHICLE COST OF \$3,803 FOR 20-21 PLUS MONTHLY LEASE \$557							
Totals for dept 305 - POLICE		955,965	879,598	935,909	1,043,720	750,958	1,017,354	1,100,454
Dept 336 - FIRE								
101-336-705.000	SALARIES SUPERVISION	19,411	20,053	20,535	21,211	17,316	21,211	21,848
101-336-708.000	VOLUNTEER SALARIES	6,621	6,816	7,358	15,000	8,523	10,000	10,000
101-336-714.000	MEDICARE	377	378	416	574	375	574	665
101-336-715.000	SOCIAL SECURITY TAX	1,204	1,192	1,324	1,400	1,074	1,279	1,355
101-336-717.000	LIFE & DISABILITY INSURANCE		1,187	1,000	1,500	1,000	1,000	1,100
101-336-720.000	WORKER'S COMPENSATION INS	1,236	2,431	1,654	2,000	1,168	2,026	2,500
101-336-721.000	UNEMPLOYMENT COMPENSATION	185	528	182	1,671	175	364	400
101-336-728.000	OFFICE SUPPLIES	185		33	800		200	400
101-336-730.000	POSTAGE		27		100		100	100
101-336-751.000	GASOLINE	1,439	543	345	2,000	367	700	1,000
101-336-756.000	OPERATING SUPPLIES	691	602	96	1,700	42	500	1,000
101-336-767.000	EQUIPMENT/SMALL TOOLS	4,089	217		4,000	21	500	1,000
101-336-768.000	UNIFORMS	458	490	396	1,200			500

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 336 - FIRE								
101-336-801.000	EDUCATION & TRAINING	15	556		3,000			500
101-336-818.000	PROFESSIONAL & CONTRACTUAL	708	165	670	25,000	18,750	25,000	25,000
101-336-831.000	MEMBERSHIPS & DUES	50	75	125	200	75	150	150
101-336-851.000	RADIO/VIDEO MAINTENANCE	624	303	102	5,000		3,500	2,500
101-336-853.000	TELEPHONE	1,067	550	600	2,700	947	1,000	1,000
101-336-903.000	PRINTING & PUBLISHING	180	21		300		300	300
101-336-913.000	INSURANCE	16,808	8,623	17,776	20,000	17,652	17,652	20,000
101-336-920.000	UTILITIES	7,332	9,249	8,253	7,000	5,867	10,000	10,000
101-336-931.000	BUILDING REPAIR & MAINTENANCE	2,138	34,753	8,258	7,000	2,214	7,000	10,000
101-336-932.000	GROUPS REPAIR & MAINT		330	1,047	2,000		1,000	1,000
101-336-933.000	EQUIPMENT & MAINTENANCE	3,466	8,825	3,103	12,000	2,660	10,000	10,000
101-336-934.000	OTHER REPAIRS & MAINT	200	25		400		400	400
101-336-939.000	VEHICLE REPAIR & MAINTENANCE	5,398	3,568	1,436	10,000	136	3,000	3,000
101-336-962.000	MISCELLANEOUS	914		5				
101-336-979.000	EQUIPMENT	17,053	20,284	2,965	18,000	4,361	10,000	10,000
101-336-979.100	GEAR		6,642		6,000		6,000	6,000
Totals for dept 336 - FIRE		91,849	128,433	77,679	171,756	82,723	133,456	141,718
Dept 371 - INSPECTION SERVICES								
101-371-706.000	SALARIES PERMANENT				18,000	7,990	15,800	41,780
NEW CODE ENFORCEMENT OFFICER POSITION								
101-371-706.100	SALARIES-OVERTIME							1,000
101-371-714.000	MEDICARE				175	106	175	588
101-371-715.000	SOCIAL SECURITY TAX				865	453	865	2,515
101-371-716.000	HEALTH INSURANCE				4,500	2,340	4,500	9,500
101-371-717.000	LIFE & DISABILITY INSURANCE				650	261	650	1,500
101-371-718.000	RETIREMENT				1,440	451	1,440	3,345
101-371-728.000	OFFICE SUPPLIES	289	29	51	200		200	200
101-371-756.000	OPERATING SUPPLIES	355	1,139	2,174	700	40	500	500
101-371-801.000	EDUCATION & TRAINING							500
101-371-818.000	PROFESSIONAL & CONTRACTUAL		7,740	655	1,000			
101-371-819.000	INSPECTION FEE	57,651	18,818	44,491	65,000	26,544	50,000	60,000
101-371-819.100	MECHANICAL INSPEC FEE	15,831	7,217	5,450	17,000	12,755	18,000	17,000
101-371-819.200	ELECTRICAL INSPECTION FEE	12,827	4,890	8,022	16,000	10,995	15,000	15,000
101-371-819.300	PLUMBING INSPECTOR	5,134	3,511	3,759	6,500	4,701	6,500	6,000
101-371-819.400	RENTAL INSPECTIONS			37,545	35,000	16,043	20,000	35,000
101-371-903.000	PRINTING & PUBLISHING		68	118				
101-371-934.000	OTHER REPAIRS & MAINT			253				
101-371-979.000	EQUIPMENT							500
101-371-983.000	VEHICLE LEASES				1,300		1,300	5,186
NEW VEHICLE FOR CODE ENFORCEMENT OFFICER								
Totals for dept 371 - INSPECTION SERVICES		92,087	43,412	102,518	168,330	82,679	134,930	200,114
Dept 442 - STREET OPERATING								
101-442-705.000	SALARIES SUPERVISION	38,872	11,498	32,860	35,000	25,647	31,000	34,000
101-442-706.000	SALARIES PERMANENT	57,925	59,995	32,344	59,272	29,726	42,000	51,858
101-442-706.100	SALARIES-OVERTIME	7,268	7,758	6,700	15,000	8,460	12,000	12,000
101-442-714.000	MEDICARE	1,414	1,060	1,029	1,401	877	1,200	1,400
101-442-715.000	SOCIAL SECURITY TAX	6,046	4,533	4,398	6,920	3,752	5,500	6,500
101-442-716.000	HEALTH INSURANCE	64,171	48,911	53,774	70,354	38,536	45,530	53,355
101-442-717.000	LIFE & DISABILITY INSURANCE	7,443	3,142	4,565	7,587	4,561	6,320	6,787

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 442 - STREET OPERATING								
101-442-718.000	RETIREMENT	15,663	12,064	11,286	17,917	10,570	13,800	17,367
101-442-720.000	WORKER'S COMPENSATION INS	11,401	18,457	12,450	15,000	7,695	15,079	16,000
101-442-721.000	UNEMPLOYMENT COMPENSATION	2,255	1,165	859	3,000	1	3,000	3,000
101-442-723.000	STIPENDS	300	200	700	500	200	400	500
101-442-728.000	OFFICE SUPPLIES	23,217	202	801	575	209	400	600
101-442-751.000	GASOLINE	2,004	1,422	700	2,200	944	2,000	2,200
101-442-756.000	OPERATING SUPPLIES	5,007	5,576	7,109	7,500	6,189	3,000	6,000
101-442-767.000	EQUIPMENT/SMALL TOOLS	3,625	6,843	7,403	5,000	2,462	4,500	5,500
101-442-768.000	UNIFORMS	1,340	1,972	1,351	2,400	874	1,700	2,000
101-442-801.000	EDUCATION & TRAINING	116	273		500			500
101-442-818.000	PROFESSIONAL & CONTRACTUAL	3,361	7,935	14,051	7,000	7,703	14,000	20,000
NATURE'S WAY CONTRACT FOR DOWNTOWN LANDSCAPING \$11,317 ANNUALLY								
101-442-818.120	TREE REMOVALS		10,650	8,250	30,000	27,000	30,000	35,000
101-442-831.000	MEMBERSHIPS & DUES	524	321	580	600	950	1,000	1,000
101-442-853.000	TELEPHONE	3,194	350	1,000	1,200	778	1,200	1,300
101-442-903.000	PRINTING & PUBLISHING	390	608	936	300	839	700	350
101-442-913.000	INSURANCE	4,450	2,723	4,612	5,000	4,065	4,065	5,000
101-442-920.000	UTILITIES	13,336	15,763	15,229	16,000	14,912	17,000	18,000
101-442-931.000	BUILDING REPAIR & MAINTENANCE	22,152	21,301	25,070	20,000	7,463	20,000	16,000
101-442-932.000	GROUNDS REPAIR & MAINT	2,993	16,287	14,336	20,000	11,754	18,000	20,000
101-442-933.000	EQUIPMENT & MAINTENANCE	3,000	6,562	5,242	5,000	9,834	12,000	10,000
101-442-935.100	STORM SEWER REPAIR & MAINT	1,080	574	1,805	10,000	313	60,000	140,000
MAYHEW STREET STORM SEWER REPAIR								
101-442-939.000	VEHICLE REPAIR & MAINTENANCE	12,720	15,203	14,054	12,000	6,788	8,000	10,000
101-442-943.000	EQUIPMENT RENTAL	15,000	15,979	20,971	3,000	647	1,200	3,000
101-442-962.000	MISCELLANEOUS	728	5			(183)		
101-442-983.000	VEHICLE LEASES							29,876
UP FRONT DUMP TRUCK AND PLOW COST \$14,000 PLUS LEASES \$15,876								
Totals for dept 442 - STREET OPERATING		330,995	299,332	304,465	380,226	233,566	374,594	529,093
Dept 448 - STREET LIGHTING								
101-448-926.000	STREET LIGHTING	31,248	28,337	33,403	37,000	14,160	33,000	35,000
Totals for dept 448 - STREET LIGHTING		31,248	28,337	33,403	37,000	14,160	33,000	35,000
Dept 523 - SOLID WASTE COLLECTION								
101-523-818.000	PROFESSIONAL & CONTRACTUAL	241,219	248,596	229,869	272,256	211,496	272,256	272,256
Totals for dept 523 - SOLID WASTE COLLECTION		241,219	248,596	229,869	272,256	211,496	272,256	272,256
Dept 651 - AMBULANCE SERVICE								
101-651-818.000	PROFESSIONAL & CONTRACTUAL	101,948	102,968	106,056	110,817	72,104	110,817	114,142
Totals for dept 651 - AMBULANCE SERVICE		101,948	102,968	106,056	110,817	72,104	110,817	114,142
Dept 721 - PLANNING COMMISSION								
101-721-801.000	EDUCATION & TRAINING	823	1,100		1,400		1,400	1,500
101-721-818.000	PROFESSIONAL & CONTRACTUAL	1,403	1,909	578	3,000	447	1,500	2,500
101-721-903.000	PRINTING & PUBLISHING	94	286	676	200		200	300
Totals for dept 721 - PLANNING COMMISSION		2,320	3,295	1,254	4,600	447	3,100	4,300
Dept 722 - ZONING								
101-722-818.000	PROFESSIONAL & CONTRACTUAL	685	648	324	12,000	3,766	12,000	12,000
SAFE BUILT ZONING COSTS								

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 722 - ZONING								
101-722-903.000	PRINTING & PUBLISHING	139	98	994	200	352	500	500
101-722-962.000	MISCELLANEOUS	100						
Totals for dept 722 - ZONING		924	746	1,318	12,200	4,118	12,500	12,500
Dept 872 - OTHER FUNCTIONS								
101-872-807.000	AUDIT	3,000	3,000	3,000	3,000	3,000	3,000	3,000
101-872-818.000	PROFESSIONAL & CONTRACTUAL	16,779	25,367	19,056	20,000	14,960	20,000	22,000
101-872-818.200	ENGINEERING	500	4,900		6,000	4,800	6,000	5,500
101-872-854.000	TECH SUPPORT/MAINTENANCE	3,869						
101-872-881.000	MISCELLANEOUS PROJECT COST	10,835	7,332	7,030	15,000	6,799	25,000	10,000
101-872-912.000	FIRE INSURANCE	3,969	2,093	4,297	5,000	3,861	4,600	5,000
101-872-916.000	LIABILITY INSURANCE	7,285	3,456	6,752	9,000	6,465	8,106	9,000
101-872-932.500	AMTRAK PLATFORM MAINT.	153	3,610		800		800	800
101-872-962.000	MISCELLANEOUS	7,453						
101-872-963.000	BANK FEES	5,608	7,580	8,268	7,000	4,021	7,500	8,000
	ADDED FRAUD PROTECTION SERVICE							
Totals for dept 872 - OTHER FUNCTIONS		59,451	57,338	48,403	65,800	43,906	75,006	63,300
Dept 965 - TRANSFERS								
101-965-898.000	TRANSFER TO PARK	35,000	50,000	110,000	75,000	75,000	75,000	100,000
	INCREASE IN TRANSFER TO PARK FUND TO SUPPORT OPERATIONS							
101-965-980.000	TRANSFER TO EQUIP PURCHASE		20,000	29,000	30,000	30,000	30,000	40,000
101-965-999.130	TRANSFER TO DEBT SERVICE	88,458	128,163	128,313	127,543	127,543	127,543	126,716
Totals for dept 965 - TRANSFERS		123,458	198,163	267,313	232,543	232,543	232,543	266,716
TOTAL APPROPRIATIONS		2,676,837	2,737,247	2,820,497	3,331,817	2,276,306	3,151,529	3,567,200
NET OF REVENUES/APPROPRIATIONS - FUND 101		369,694 12.13%	508,233 15.66%	434,269 13.34%	(65,372) -2.00%	1,100,387 32.59%	319,571 9.21%	(104,592) -3.02%
BEGINNING FUND BALANCE		680,318	1,050,012	1,558,250	1,992,526	1,992,526	1,992,526	2,312,097
ENDING FUND BALANCE		1,050,012	1,558,245	1,992,519	1,927,154	3,092,913	2,312,097	2,207,505

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
105-000-589.000	CONTRIBUTIONS		2,400	89,300				
105-000-665.000	INTEREST EARNED	1,557	1,750	852	800			
105-000-674.000	GRANTS	399,086	493,456	15,000	51,000	49,155	51,000	
105-000-698.740	LRSB DISBURSEMENTS	302,726	290,954	290,674	215,000	220,880	220,880	275,000
Totals for dept 000 -		703,369	788,560	395,826	266,800	270,035	271,880	275,000
TOTAL ESTIMATED REVENUES		703,369	788,560	395,826	266,800	270,035	271,880	275,000
APPROPRIATIONS								
Dept 000								
105-000-807.000	AUDIT	8,000	3,920	3,920	3,920	3,920	3,920	2,920
Totals for dept 000 -		8,000	3,920	3,920	3,920	3,920	3,920	2,920
Dept 442 - STREET OPERATING								
105-442-976.100	N. WHITTAKER ST. REVDEVELOPME	1,394,535	68,273					
Totals for dept 442 - STREET OPERATING		1,394,535	68,273					
Dept 670								
105-670-818.000	PROFESSIONAL & CONTRACTUAL	10,650	8,022	106,305	60,000	56,750	60,000	30,000
105-670-818.200	ENGINEERING	31,728	55,172	56,218	20,000		5,000	30,000
105-670-881.110	CAPITAL PROJECTS	98,206	36,471		30,000	6,483	20,000	30,000
105-670-962.000	MISCELLANEOUS	829						
105-670-970.000	CAPITAL IMPROVEMENTS	6,000						30,000
105-670-980.000	TRANSFER TO EQUIP PURCHASE		40,000	40,000	40,000	40,000	40,000	40,000
105-670-999.120	TRANSFER TO SEWER	127,843						
105-670-999.150	TRANSFER TO DEBT SERVICE (MT)	50,159	53,176	51,063				
105-670-999.200	TRANSFER TO MAJOR/LOCAL			300,000				
Totals for dept 670 -		325,415	192,841	553,586	150,000	103,233	125,000	160,000
TOTAL APPROPRIATIONS		1,727,950	265,034	557,506	153,920	107,153	128,920	162,920
NET OF REVENUES/APPROPRIATIONS - FUND 105		(1,024,581)	523,526	(161,680)	112,880	162,882	142,960	112,080
		-145.67%	66.39%	-40.85%	42.31%	60.32%	52.58%	40.76%
BEGINNING FUND BALANCE		1,153,982	129,402	652,929	491,248	491,248	491,248	634,208
ENDING FUND BALANCE		129,401	652,928	491,249	604,128	654,130	634,208	746,288

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
202-000-546.000	MOTOR VEHICLE FUND TAX	196,786	199,014	208,677	145,000	181,986	200,000	190,000
202-000-566.000	OTHER STATE GRANTS (ACT 207)		26,441					
202-000-665.000	INTEREST EARNED	2,000	4,220	3,027	1,200	115	120	150
202-000-699.100	TRANSFER IN			300,000				
Totals for dept 000 -		198,786	229,675	511,704	146,200	182,101	200,120	190,150
TOTAL ESTIMATED REVENUES		198,786	229,675	511,704	146,200	182,101	200,120	190,150
APPROPRIATIONS								
Dept 463 - ROUTINE MAINTENANCE								
202-463-705.000	SALARIES SUPERVISION	3,809	2,799	757	3,750	4,863	5,760	6,500
202-463-706.000	SALARIES PERMANENT	12,518	12,395	16,501	17,000	16,664	19,266	20,500
202-463-714.000	MEDICARE	205	183	244	230	291	300	300
202-463-715.000	SOCIAL SECURITY TAX	875	784	1,041	1,100	1,242	1,500	1,600
202-463-751.000	GASOLINE	4,498	7,092	4,949	7,000	5,408	6,000	7,000
202-463-756.000	OPERATING SUPPLIES	6,760	1,635	3,742	8,500	609	1,300	6,500
202-463-767.000	EQUIPMENT/SMALL TOOLS	3,200	495		2,500		1,500	2,000
202-463-818.000	PROFESSIONAL & CONTRACTUAL	65,111	7,388	8,502	45,000	225	45,000	25,000
N. WHITTAKER PARKING AREAS--REPLACEMENT \$30,000								
202-463-933.000	EQUIPMENT & MAINTENANCE	756	17,069	2,457	7,000		8,000	5,000
202-463-939.000	VEHICLE REPAIR & MAINTENANCE	2,865			5,000		5,000	2,000
202-463-962.100	TOOLS & EQUIP				2,500		2,500	1,000
Totals for dept 463 - ROUTINE MAINTENANCE		100,597	49,840	38,193	99,580	29,302	96,126	77,400
Dept 474 - TRAFFIC SERVICES								
202-474-705.000	SALARIES SUPERVISION	3,809	1,563	1,993	3,750	4,862	5,760	6,500
202-474-706.000	SALARIES PERMANENT	12,518	12,395	16,501	17,000	16,664	19,266	20,500
202-474-714.000	MEDICARE	205	183	243	230	290	300	300
202-474-715.000	SOCIAL SECURITY TAX	875	784	1,041	1,100	1,242	1,500	1,600
202-474-756.000	OPERATING SUPPLIES	698	(349)	3,942	3,000	456	1,500	3,000
202-474-767.000	EQUIPMENT/SMALL TOOLS				1,000			
202-474-784.000	OPER SUPP SNOW & ICE	8,845	15,656	19,301	20,000	25,147	20,000	25,000
202-474-818.000	PROFESSIONAL & CONTRACTUAL	13,135	7,362	15,514	105,000	26,000	35,000	15,000
REPLACE WHITTAKER SIGNAL LIGHT \$90,000; LIGHTED SIGNS \$26,000								
202-474-933.000	EQUIPMENT & MAINTENANCE				500	2,712	5,500	4,000
Totals for dept 474 - TRAFFIC SERVICES		40,085	37,594	58,535	151,580	77,373	88,826	75,900
Dept 482 - ADMINISTRATIVE								
202-482-705.000	SALARIES SUPERVISION	4,096	4,327	4,726	4,500	2,695	3,500	5,000
202-482-714.000	MEDICARE	59	63	69	70	39	70	75
202-482-715.000	SOCIAL SECURITY TAX	254	268	293	300	167	300	300
202-482-807.000	AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	1,000
202-482-962.000	MISCELLANEOUS	304	298	261	200	88	100	
Totals for dept 482 - ADMINISTRATIVE		5,713	5,956	6,349	6,070	3,989	4,970	6,375
Dept 483 - ENGINEERING								
202-483-818.000	PROFESSIONAL & CONTRACTUAL	28,150	6,752		30,000		5,000	15,000
202-483-818.100-BRIDGE	BRIDGE REHABILITATION		51,700	520,171	70,000	3,850	3,850	30,000
Totals for dept 483 - ENGINEERING		28,150	58,452	520,171	100,000	3,850	8,850	45,000
TOTAL APPROPRIATIONS		174,545	151,842	623,248	357,230	114,514	198,772	204,675

BUDGET REPORT FOR CITY OF NEW BUFFALO
 Fund: 202 MAJOR STREET FUND

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET THRU	2020-21 ACTIVITY 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 202		24,241 12.19%	77,833 33.89%	(111,544) -21.80%	(211,030) -144.34%	67,587 37.12%	1,348 0.67%	(14,525) -7.64%
BEGINNING FUND BALANCE		314,770	352,889	430,721	319,177	319,177	319,177	320,525
FUND BALANCE ADJUSTMENTS		13,876						
ENDING FUND BALANCE		352,887	430,722	319,177	108,147	386,764	320,525	306,000

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
203-000-546.000	MOTOR VEHICLE FUND TAX	105,183	101,170	105,652	60,000	92,076	105,000	100,000
203-000-566.000	OTHER STATE GRANTS (ACT 207)		8,814		10,000			
203-000-578.000	STATE REVENUE METRO ACT	10,014	10,036	11,115				
203-000-665.000	INTEREST EARNED	1,212	2,682	1,886	200	100	125	150
Totals for dept 000 -		116,409	122,702	118,653	70,200	92,176	105,125	100,150
TOTAL ESTIMATED REVENUES		116,409	122,702	118,653	70,200	92,176	105,125	100,150
APPROPRIATIONS								
Dept 463 - ROUTINE MAINTENANCE								
203-463-705.000	SALARIES SUPERVISION	3,809	1,563	1,993	3,900	4,863	5,760	6,500
203-463-706.000	SALARIES PERMANENT	5,365	5,537	6,847	6,000	7,142	9,073	10,000
203-463-714.000	MEDICARE	118	91	120	135	164	200	200
203-463-715.000	SOCIAL SECURITY TAX	504	390	515	850	701	850	850
203-463-751.000	GASOLINE	2,020	1,534	990	1,600	1,082	1,600	1,600
203-463-756.000	OPERATING SUPPLIES	7,276	2,409	3,993	5,000	609	1,000	4,000
203-463-767.000	EQUIPMENT/SMALL TOOLS	2,146	495		1,500		1,500	1,500
203-463-818.000	PROFESSIONAL & CONTRACTUAL	3,455	4,320	47,170	5,000		5,000	5,000
203-463-933.000	EQUIPMENT & MAINTENANCE		17,371	1,656	5,000		5,000	5,000
203-463-939.000	VEHICLE REPAIR & MAINTENANCE	1,472			1,500		1,500	1,500
203-463-962.100	TOOLS & EQUIP				1,500		1,500	1,500
Totals for dept 463 - ROUTINE MAINTENANCE		26,165	33,710	63,284	31,985	14,561	32,983	37,650
Dept 474 - TRAFFIC SERVICES								
203-474-705.000	SALARIES SUPERVISION	3,809	1,563	1,993	3,700	4,863	5,760	6,500
203-474-706.000	SALARIES PERMANENT	5,365	5,537	6,847	5,200	7,142	9,073	10,000
203-474-714.000	MEDICARE	118	91	120	200	164	200	200
203-474-715.000	SOCIAL SECURITY TAX	504	390	515	750	701	850	850
203-474-756.000	OPERATING SUPPLIES	1,412	(349)	1,343	2,000		2,000	2,000
203-474-784.000	OPER SUPP SNOW & ICE	6,260	15,656	19,301	15,000	9,336	15,000	20,000
203-474-818.000	PROFESSIONAL & CONTRACTUAL			4,668				
Totals for dept 474 - TRAFFIC SERVICES		17,468	22,888	34,787	26,850	22,206	32,883	39,550
Dept 482 - ADMINISTRATIVE								
203-482-705.000	SALARIES SUPERVISION	2,458	2,708	2,724	2,600	1,617	2,600	2,600
203-482-714.000	MEDICARE	36	38	41	50	23	50	50
203-482-715.000	SOCIAL SECURITY TAX	152	161	176	200	100	200	200
203-482-807.000	AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	1,000
203-482-962.000	MISCELLANEOUS	179	175	153	200	52	60	60
Totals for dept 482 - ADMINISTRATIVE		3,825	4,082	4,094	4,050	2,792	3,910	3,910
Dept 483 - ENGINEERING								
203-483-818.000	PROFESSIONAL & CONTRACTUAL REPAIR OF MARQUETTE DRIVE	5,941	6,752	5,125	124,321			
Totals for dept 483 - ENGINEERING		5,941	6,752	5,125	124,321			
TOTAL APPROPRIATIONS		53,399	67,432	107,290	187,206	39,559	69,776	81,110
NET OF REVENUES/APPROPRIATIONS - FUND 203		63,010	55,270	11,363	(117,006)	52,617	35,349	19,040
		54.13%	45.04%	9.58%	-166.68%	57.08%	33.63%	19.01%

BUDGET REPORT FOR CITY OF NEW BUFFALO
 Fund: 203 LOCAL STREET FUND

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
	BEGINNING FUND BALANCE	174,268	244,299	299,567	310,930	310,930	310,930	346,279
	FUND BALANCE ADJUSTMENTS	7,020						
	ENDING FUND BALANCE	244,298	299,569	310,930	193,924	363,547	346,279	365,319

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 691 - PARK								
208-691-818.000	PROFESSIONAL & CONTRACTUAL	29,488	44,907	41,903	55,000	51,793	55,000	25,000
208-691-818.200	ENGINEERING	500	3,450		2,000			2,000
208-691-831.000	MEMBERSHIPS & DUES		30		400	175	400	400
208-691-853.000	TELEPHONE	2,786	1,098	2,086	2,500	1,681	2,500	2,000
208-691-854.200	SOFTWARE EXPENSE				2,050		2,050	2,050
208-691-903.000	PRINTING & PUBLISHING	3,641	2,469	3,096	1,500	1,854	1,500	2,000
208-691-912.000	FIRE INSURANCE	1,726	910	1,868	1,700	1,679	1,679	1,800
208-691-913.000	INSURANCE	2,966	1,815	3,705	3,000	4,065	4,065	4,500
208-691-916.000	LIABILITY INSURANCE	8,095	3,840	7,503	8,500	7,183	7,183	8,000
208-691-920.000	UTILITIES	28,453	33,740	30,254	35,000	22,080	33,000	25,000
208-691-931.000	BUILDING REPAIR & MAINTENANCE	22,251	11,656	28,282	15,000	14,011	15,000	20,000
208-691-932.000	GROUPS REPAIR & MAINT	10,509	13,190	37,470	15,000	10,661	15,000	20,000
208-691-933.000	EQUIPMENT & MAINTENANCE	3,094	5,966	2,482	5,000	11,321	15,000	10,000
208-691-933.100	EQUIPMENT MAINT--PARKING SYSTEM		2,460	2,925	2,760	4,369	5,000	5,000
208-691-933.200	EQUIPMENT LEASES			11,194	10,767	10,869	10,767	12,000
208-691-939.000	VEHICLE REPAIR & MAINTENANCE	4,329	542	2,902	4,000	2,114	3,000	3,000
208-691-943.000	EQUIPMENT RENTAL				1,000			1,000
208-691-956.200	REFUNDS	400	187		350		1,200	400
208-691-962.000	MISCELLANEOUS	518						
208-691-963.000	BANK FEES	8,277	7,207	7,446	8,000	9,284	11,000	12,000
208-691-967.000	MISC PROJECTS	4,195	3,229	7,779	5,000	3,854	5,000	6,000
208-691-970.000	CAPITAL IMPROVEMENTS		5,582	6,000	5,000	4,455	5,000	6,000
208-691-979.000	EQUIPMENT	128	4,832	67	5,000	350	5,000	5,000
208-691-979.200	LIFEGUARD EQUIPMENT		7,725	4,776	2,164	498	2,164	2,200
208-691-979.300	LIFEGUARD RECRUITMENT & TRAINING		2,234	1,331	4,250		4,250	4,250
208-691-983.000	VEHICLE LEASES							6,183
208-691-999.000	PICKUP TRUCK ENTERPRISE LEASE \$6183 ANNUALLY TRANSFERS OUT			66,727				
Totals for dept 691 - PARK		421,038	407,379	552,230	567,211	350,440	486,208	509,181
TOTAL APPROPRIATIONS		421,038	407,379	552,230	567,211	350,440	486,208	509,181
NET OF REVENUES/APPROPRIATIONS - FUND 208		19,716 4.47%	31,964 7.28%	(21,539) -4.06%	(90,911) -19.09%	48,888 12.24%	(75,478) -18.38%	(58,431) -12.96%
BEGINNING FUND BALANCE		225,379	245,098	277,058	255,519	255,519	255,519	180,041
ENDING FUND BALANCE		245,095	277,062	255,519	164,608	304,407	180,041	121,610

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
209-000-404.000	PROPERTY TAXES	102,642	105,429	109,093	111,925	111,925	111,925	112,000
209-000-445.000	PENALTY & INTEREST	212	227	248	200	209	225	225
209-000-665.000	INTEREST EARNED	500	686	184	100	20	20	20
209-000-699.100	TRANSFER IN			66,727				
Totals for dept 000 -		103,354	106,342	176,252	112,225	112,154	112,170	112,245
TOTAL ESTIMATED REVENUES		103,354	106,342	176,252	112,225	112,154	112,170	112,245
APPROPRIATIONS								
Dept 000								
209-000-981.300	PARK VEHICLES & EQUIPMENT	42,233	32,692					
Totals for dept 000 -		42,233	32,692					
Dept 691 - PARK								
209-691-999.500	TRANSFER TO DREDGE FUND	35,688	36,288	35,800	36,288	36,288	36,288	40,000
Totals for dept 691 - PARK		35,688	36,288	35,800	36,288	36,288	36,288	40,000
Dept 751								
209-751-818.200	ENGINEERING		4,222					
209-751-962.000	MISCELLANEOUS	17,424						
209-751-974.000	CAPITAL IMPROVEMENTS	3,900	232,737	15,350	110,000	38,300	135,000	60,000
		DUNEWALK RENOVATION; CITY'S OBLIGATION OF GRANT IS \$110,000 + SEALCOATING OF BOAT RAMP						
		RECREATION PASSPORT GRANT MATCH \$50,000						
Totals for dept 751 -		21,324	236,959	15,350	110,000	38,300	135,000	60,000
TOTAL APPROPRIATIONS		99,245	305,939	51,150	146,288	74,588	171,288	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 209		4,109	(199,597)	125,102	(34,063)	37,566	(59,118)	12,245
		3.98%	-187.69%	70.98%	-30.35%	33.50%	-52.70%	10.91%
BEGINNING FUND BALANCE		233,571	237,681	38,084	163,186	163,186	163,186	104,068
ENDING FUND BALANCE		237,680	38,084	163,186	129,123	200,752	104,068	116,313

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
225-000-589.000	CONTRIBUTIONS	6,595	36,288	9,182	36,288	28,116	28,116	40,000
225-000-665.000	INTEREST EARNED	730	1,930	1,210	600	119	125	125
225-000-699.100	TRANSFER IN	35,688	36,288	35,800	36,288	36,288	36,288	40,000
Totals for dept 000 -		43,013	74,506	46,192	73,176	64,523	64,529	80,125
TOTAL ESTIMATED REVENUES		43,013	74,506	46,192	73,176	64,523	64,529	80,125
APPROPRIATIONS								
Dept 806 - HARBOR DREDGING								
225-806-818.000	PROFESSIONAL & CONTRACTUAL		4,590	3,410	200,000			300,000
Totals for dept 806 - HARBOR DREDGING			4,590	3,410	200,000			300,000
TOTAL APPROPRIATIONS			4,590	3,410	200,000			300,000
NET OF REVENUES/APPROPRIATIONS - FUND 225		43,013	69,916	42,782	(126,824)	64,523	64,529	(219,875)
		100.00%	93.84%	92.62%	-173.31%	100.00%	100.00%	-274.41%
BEGINNING FUND BALANCE		246,373	289,502	359,417	402,200	402,200	402,200	466,729
FUND BALANCE ADJUSTMENTS		116						
ENDING FUND BALANCE		289,502	359,418	402,199	275,376	466,723	466,729	246,854

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
248-000-665.000	INTEREST EARNED	1	3	1	5			
248-000-678.000	REIMBURSEMENTS		540					
Totals for dept 000 -		1	543	1	5			
TOTAL ESTIMATED REVENUES		1	543	1	5			
APPROPRIATIONS								
Dept 000								
248-000-818.000	PROFESSIONAL & CONTRACTUAL	2,117						
248-000-962.000	MISCELLANEOUS	756	742					
Totals for dept 000 -		2,873	742					
TOTAL APPROPRIATIONS		2,873	742					
NET OF REVENUES/APPROPRIATIONS - FUND 248		(2,872)	(199)	1	5			
		-287,200.00%	-36.65%	100.00%	100.00%	0.00%	0.00%	0.00%
BEGINNING FUND BALANCE		3,342	470	272	273	273	273	273
ENDING FUND BALANCE		470	271	273	278	273	273	273

		Calculations as of 06/30/2021						
GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
265-000-665.000	INTEREST EARNED		11					
Totals for dept 000 -			11					
TOTAL ESTIMATED REVENUES			11					
APPROPRIATIONS								
Dept 000								
265-000-979.000	EQUIPMENT	7,380	6,952					
Totals for dept 000 -		7,380	6,952					
TOTAL APPROPRIATIONS		7,380	6,952					
NET OF REVENUES/APPROPRIATIONS - FUND 265		(7,380) 0.00%	(6,941) -63,100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BEGINNING FUND BALANCE			7,061	121	121	121	121	121
FUND BALANCE ADJUSTMENTS		14,441						
ENDING FUND BALANCE		7,061	120	121	121	121	121	121

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
266-000-580.000	STATE REVENUE JUSTICE TRAINING	1,254	1,284	1,290	1,300	448	1,300	1,300
266-000-665.000	INTEREST EARNED	9	3	2				
Totals for dept 000 -		<u>1,263</u>	<u>1,287</u>	<u>1,292</u>	<u>1,300</u>	<u>448</u>	<u>1,300</u>	<u>1,300</u>
TOTAL ESTIMATED REVENUES		1,263	1,287	1,292	1,300	448	1,300	1,300
APPROPRIATIONS								
Dept 000								
266-000-961.000	CRIMINAL JUSTICE TRAINING		2,443	452				
Totals for dept 000 -			<u>2,443</u>	<u>452</u>				
TOTAL APPROPRIATIONS			2,443	452				
NET OF REVENUES/APPROPRIATIONS - FUND 266		1,263	(1,156)	840	1,300	448	1,300	1,300
		100.00%	-89.82%	65.02%	100.00%	100.00%	100.00%	100.00%
BEGINNING FUND BALANCE		14,752	1,573	417	1,257	1,257	1,257	2,557
FUND BALANCE ADJUSTMENTS		(14,441)						
ENDING FUND BALANCE		1,574	417	1,257	2,557	1,705	2,557	3,857

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
351-000-665.000	INTEREST EARNED	267	804	746	800	65	75	100
351-000-699.000	TRANSFER FROM GENERAL	88,458	128,163	128,313	127,543	127,543	127,543	126,716
351-000-699.100	TRANSFER IN FROM WATER	85,433	85,238	85,338	84,825	84,825	84,825	84,275
351-000-699.200	TRANSFER IN FROM SEWER	127,843	127,549	127,699	126,932	126,932	126,932	126,109
351-000-699.312	TRANSFER FROM LRSB FOR 2010 SE	50,159	53,176	51,063				
Totals for dept 000 -		352,160	394,930	393,159	340,100	339,365	339,375	337,200
TOTAL ESTIMATED REVENUES		352,160	394,930	393,159	340,100	339,365	339,375	337,200
APPROPRIATIONS								
Dept 906 - DEBT SERVICE								
351-906-991.100	2017 CAP IMPROV BOND PRINCIPLE	225,000	230,000	235,000	240,000	240,000	240,000	245,000
351-906-992.100	2017 CAP IMPROV BOND INTEREST	116,733	110,950	106,350	99,300	99,300	99,300	92,100
351-906-993.700	2010 SEAWALL - PRINCIPAL	45,000	50,000	50,000				
351-906-993.800	2010 SEAWALL - INTEREST	5,270	3,250	1,088				
351-906-998.000	FEES	750	750		800		800	800
Totals for dept 906 - DEBT SERVICE		392,753	394,950	392,438	340,100	339,300	340,100	337,900
TOTAL APPROPRIATIONS		392,753	394,950	392,438	340,100	339,300	340,100	337,900
NET OF REVENUES/APPROPRIATIONS - FUND 351		(40,593) -11.53%	(20) -0.01%	721 0.18%	0.00%	65 0.02%	(725) -0.21%	(700) -0.21%
BEGINNING FUND BALANCE		42,932	2,339	2,319	3,040	3,040	3,040	2,315
ENDING FUND BALANCE		2,339	2,319	3,040	3,040	3,105	2,315	1,615

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
402-000-665.000	INTEREST EARNED	174	293	268	100	13		
402-000-678.000	REIMBURSEMENTS	24,175	34,483	30,518	25,000	30,441	30,441	25,000
402-000-695.000	TRANSFER FROM GENERAL		20,000	29,000	30,000	30,000	30,000	30,000
402-000-695.200	TRANSFER FROM WATER		26,700					
402-000-695.300	TRANSFER FROM LRSB		40,000	40,000	40,000	40,000	40,000	40,000
402-000-697.300	POLICE PROCEEDS			10,750				
Totals for dept 000 -		24,349	121,476	110,536	95,100	100,454	100,441	95,000
TOTAL ESTIMATED REVENUES		24,349	121,476	110,536	95,100	100,454	100,441	95,000
APPROPRIATIONS								
Dept 872 - OTHER FUNCTIONS								
402-872-942.000	EQUIPMENT	2,995	12,356		5,000			
Totals for dept 872 - OTHER FUNCTIONS		2,995	12,356		5,000			
Dept 902 - CAPITAL								
402-902-981.000	POLICE VEHICLES&EQUIPMENT	21,746	20,466	32,437	32,500	21,048	22,000	22,000
	NEW CAR LEASE \$10,750 IN 19-20 AND \$7,572 THRU 22-23							
	POLICE TRUCK LEASE \$11,525.25 FOR 3 YRS STARTING 19-20 THRU 22-23 BUDGET							
402-902-981.200	STREET VEHICLES & EQUIPMENT	14,086	36,857	35,308	37,278	34,713	37,713	34,500
	ANNUAL PAYMENT ON LEAF VAC \$28,278 PLUS LEASE ON JOHN DEERE LOADER							
402-902-981.300	PARK VEHICLES & EQUIPMENT	5,720	5,720	4,885	5,720	4,290	5,720	5,720
	TOOLCAT & SWEEPER LEASE							
402-902-981.500	CITY HALL OFFICE EQUIPMENT		8,785	1,035	5,000			5,000
Totals for dept 902 - CAPITAL		41,552	71,828	73,665	80,498	60,051	65,433	67,220
TOTAL APPROPRIATIONS		44,547	84,184	73,665	85,498	60,051	65,433	67,220
NET OF REVENUES/APPROPRIATIONS - FUND 402		(20,198)	37,292	36,871	9,602	40,403	35,008	27,780
		-82.95%	30.70%	33.36%	10.10%	40.22%	34.85%	29.24%
BEGINNING FUND BALANCE		113,051	92,854	130,147	167,017	167,017	167,017	202,025
ENDING FUND BALANCE		92,853	130,146	167,018	176,619	207,420	202,025	229,805

		Calculations as of 06/30/2021						
GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
403-000-665.000	INTEREST EARNED	10,172	6,479	2,052		32		
403-000-678.000	REIMBURSEMENTS	61,201	4,187					
Totals for dept 000 -		71,373	10,666	2,052		32		
TOTAL ESTIMATED REVENUES		71,373	10,666	2,052		32		
APPROPRIATIONS								
Dept 903								
403-903-976.000	N. WHITTAKER REDEVELOPMENT	838,129	186,316					
403-903-976.100	STROMER & SHORE PROJECT		40,667					
403-903-976.200	STREET PAVING PROGRAM	689,783	106,326	606,001	210,724	37,920	40,000	65,000
	ADDITIONAL STREET PAVING							
403-903-976.300	CLAY STREET RECONSTRUCTION	851,337	589,295					
403-903-998.000	FEES	990	950	950	950		950	950
Totals for dept 903 -		2,380,239	923,554	606,951	211,674	37,920	40,950	65,950
TOTAL APPROPRIATIONS		2,380,239	923,554	606,951	211,674	37,920	40,950	65,950
NET OF REVENUES/APPROPRIATIONS - FUND 403		(2,308,866)	(912,888)	(604,899)	(211,674)	(37,888)	(40,950)	(65,950)
		-3,234.93%	-8,558.86%	-29,478.51%	0.00%	-118,400.00%	0.00%	0.00%
BEGINNING FUND BALANCE		3,932,948	1,624,083	711,195	106,296	106,296	106,296	65,346
ENDING FUND BALANCE		1,624,082	711,195	106,296	(105,378)	68,408	65,346	(604)

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET THRU	ACTIVITY 06/30/21	PROJECTED ACTIVITY	REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
590-000-566.000	GRANT	208,809						
590-000-641.000	TAP IN FEES	16,237	7,755	5,462	6,000	9,706	11,000	8,000
590-000-641.100	TAP BUY INS	48,643	11,740	28,788	25,000	20,771	25,000	20,000
590-000-641.300	INSPECTION FEES	790	474	316	500	237	400	500
590-000-641.400	CONNECTION FEE	3,150	1,750	1,400	1,500	1,050	1,500	1,500
590-000-650.000	USAGE	350,680	429,620	419,817	468,750	385,421	468,750	482,812
590-000-650.100	READY TO SERVE	488,681	552,646	562,893	562,500	477,201	562,500	575,000
590-000-662.000	PENALTIES	10,353	10,070	10,285	9,000	7,288	10,000	10,000
590-000-665.000	INTEREST EARNED	3,584	5,220	3,880	2,000	120	130	150
590-000-670.000	INCOME FROM JOINT VENTURE	161,244	229,464	(90,607)				
590-000-683.000	CHANGE IN ESTIMATE			125,000				
590-000-698.000	MISCELLANEOUS	231	(488)	1,234		741	741	
590-000-699.000	TRANSFER IN	127,843						
Totals for dept 000 -		1,420,245	1,248,251	1,068,468	1,075,250	902,535	1,080,021	1,097,962
TOTAL ESTIMATED REVENUES		1,420,245	1,248,251	1,068,468	1,075,250	902,535	1,080,021	1,097,962
APPROPRIATIONS								
Dept 537 - SEWER								
590-537-705.000	SALARIES SUPERVISION	26,390	20,760	16,561	27,500	15,743	19,300	27,500
590-537-706.000	SALARIES PERMANENT	26,841	26,414	32,500	34,893	30,273	38,793	40,000
590-537-714.000	MEDICARE	702	622	703	800	639	800	800
590-537-715.000	SOCIAL SECURITY TAX	3,003	2,661	3,007	3,300	2,731	4,000	4,000
590-537-730.000	POSTAGE	1,666	1,000	1,800	1,800	800	1,800	1,800
590-537-756.000	OPERATING SUPPLIES	296	312	152	300		300	300
590-537-807.000	AUDIT	2,000	2,000	2,000	1,000	2,000	2,000	2,000
590-537-818.000	PROFESSIONAL & CONTRACTUAL	6,498	300	321	3,000		3,000	3,000
590-537-818.200	ENGINEERING	211,310	750	36,934	40,000	750	20,000	30,000
590-537-836.000	GALIEN RIVER SANITARY DISTRICT	827,224	708,194	933,491	825,000	259,942	650,000	900,000
590-537-836.100	GRSD MAINTENANCE	69,228	2,530	19,009	40,000	24,782	40,000	40,000
590-537-836.300	GRSD - CAPITAL IMPROVEMENT	14						
590-537-836.500	GRSD-CONNECTION FEES	1,908	1,050	1,400	3,500	700	1,000	2,000
590-537-916.000	LIABILITY INSURANCE	2,649	1,304	2,590	3,000	2,558	2,560	2,800
590-537-920.000	UTILITIES	5,620	6,302	12,293	6,500	9,445	12,000	13,000
590-537-933.000	EQUIPMENT & MAINTENANCE	1,563	1,080	14	4,000		4,000	4,000
590-537-935.000	SEWER REPAIR & MAINTENANCE	59,214	50,757	13,047	17,000		15,000	30,000
590-537-935.200	N. WHITTKER REDEVELOPMENT	(155,751)						
590-537-937.000	SEWER CONNECTIONS/MAINTENANCE	257	266	11,400	1,000	4,400	10,000	7,000
590-537-943.000	EQUIPMENT RENTAL				400		500	
590-537-956.200	REFUNDS	1,019			250			
590-537-962.000	MISCELLANEOUS	591	482	(232)	250	128	200	
590-537-991.000	DEPRECIATION EXPENSE	47,105	47,105	47,105				
590-537-995.000	INTERFUND TRANSFERS	28,357	26,986	26,237	24,690	12,883	24,690	22,878
590-537-995.100	TRANSFER TO DEBT SERVICE 2017	127,843	127,549	127,699	126,932	126,932	126,932	126,716
Totals for dept 537 - SEWER		1,295,547	1,028,424	1,288,031	1,165,115	494,706	976,875	1,257,794
TOTAL APPROPRIATIONS		1,295,547	1,028,424	1,288,031	1,165,115	494,706	976,875	1,257,794
NET OF REVENUES/APPROPRIATIONS - FUND 590		124,698	219,827	(219,563)	(89,865)	407,829	103,146	(159,832)
		8.78%	17.61%	-20.55%	-8.36%	45.19%	9.55%	-14.56%

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
	BEGINNING FUND BALANCE	2,608,187	3,940,525	4,160,352	3,940,791	3,940,791	3,940,791	4,043,937
	FUND BALANCE ADJUSTMENTS	1,207,641						
	ENDING FUND BALANCE	3,940,526	4,160,352	3,940,789	3,850,926	4,348,620	4,043,937	3,884,105

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	THRU 06/30/21	ACTIVITY PROJECTED	ACTIVITY REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
591-000-626.000	SERVICES RENDERED		2,919	125	500	1,256	1,300	500
591-000-641.000	TAP IN FEES	26,738	11,433	13,422	23,000	15,978	23,000	20,000
591-000-641.100	TAP BUY INS	9,543	5,946	7,966	10,000	9,986	10,000	10,000
591-000-641.200	WATER TAP SUPPLY REIM		4,387	6,123				
591-000-648.000	USAGE - CASINO	368,113	316,565	365,814	340,000	279,276	370,000	360,000
591-000-649.000	USAGE-TWP	9,293	9,422	9,761	10,000	11,145	9,700	9,700
591-000-650.000	USAGE	264,594	301,294	297,926	330,000	281,500	360,000	370,000
591-000-650.100	READY TO SERVE	410,165	419,174	420,548	400,000	352,277	420,000	430,000
591-000-650.200	RTS - CASINO	23,376	23,386	25,335	23,000	17,540	23,300	23,000
591-000-651.000	ON/OFF FEES	3,333	3,780	3,365	1,500	4,867	4,500	3,000
591-000-662.000	PENALTIES	7,409	6,482	6,734	6,500	4,938	6,000	6,500
591-000-665.000	INTEREST EARNED	17,452	29,989	18,045	12,000	391	400	400
591-000-670.000	RENTAL/LEASE	15,000	15,000	15,000				
591-000-680.000	HYDRANT RENTAL	627	21	131	100	266	275	150
591-000-698.000	MISCELLANEOUS	7,235	(880)	670				
Totals for dept 000 -		1,162,878	1,148,918	1,190,965	1,156,600	979,420	1,228,475	1,233,250
TOTAL ESTIMATED REVENUES		1,162,878	1,148,918	1,190,965	1,156,600	979,420	1,228,475	1,233,250
APPROPRIATIONS								
Dept 536 - WATER								
591-536-705.000	SALARIES SUPERVISION	106,023	121,117	94,658	126,233	89,258	126,233	133,575
591-536-706.000	SALARIES PERMANENT	171,044	164,546	184,501	177,846	141,946	170,000	186,864
591-536-706.100	SALARIES-OVERTIME	24,087	16,478	15,622	22,000	13,441	22,000	22,000
591-536-714.000	MEDICARE	4,106	4,034	4,432	4,728	3,406	4,728	5,000
591-536-715.000	SOCIAL SECURITY TAX	17,556	17,250	18,952	20,217	14,563	18,000	19,500
591-536-716.000	HEALTH INSURANCE	75,206	63,188	71,334	79,100	62,899	75,420	81,258
591-536-717.000	LIFE & DISABILITY INSURANCE	8,249	5,892	7,815	7,290	5,861	7,165	7,881
591-536-718.000	RETIREMENT	6,445	3,996	3,303	19,799	15,589	20,275	21,500
591-536-720.000	WORKER'S COMPENSATION INS	4,890	11,504	7,771	9,400	4,864	9,417	9,500
591-536-721.000	UNEMPLOYMENT COMPENSATION	1,513	1,510	751	1,950		1,950	1,700
591-536-723.000	STIPENDS	4,900	4,900	5,300	4,900	5,050	5,050	5,050
591-536-728.000	OFFICE SUPPLIES	518	369	766	800	40	800	800
591-536-730.000	POSTAGE	2,344	1,056	2,096	2,800	1,164	1,500	2,500
591-536-743.000	CHEMICALS	27,053	2,228					
591-536-751.000	GASOLINE	5,222	4,829	3,568	5,500	1,901	3,300	5,500
591-536-753.000	PROCESS CHEMICALS		15,554	15,097	25,000	13,470	25,000	26,500
591-536-756.000	OPERATING SUPPLIES	22,080	15,653	19,390	23,000	10,313	23,000	25,000
591-536-756.100	SUPPLIES - WATER TAPS	5,462	5,852	5,864	7,500	3,794	7,500	7,500
591-536-756.200	METER REPLACEMENT	10,647	11,405	13,108	17,000	5,397	17,000	17,000
591-536-756.300	MISC TESTING SUPPLIES&TESTING	8,659	7,008	4,477	7,500	5,160	7,500	8,000
591-536-756.400	LAB SUPPLIES	19,651	15,524	13,898	22,000	13,122	22,000	23,500
591-536-767.000	EQUIPMENT/SMALL TOOLS	2,857	4,066	2,870	5,500	434	3,500	5,500
591-536-768.000	UNIFORMS	1,500	1,006	851	1,600	454	1,600	1,600
591-536-801.000	EDUCATION & TRAINING	2,311	2,377	1,952	3,800	445	2,000	3,800
591-536-807.000	AUDIT	8,500	2,000	2,000	2,000	2,000	2,000	2,000
591-536-818.000	PROFESSIONAL & CONTRACTUAL	1,216,808	29,924	16,795	28,000	26,278	28,000	30,000
591-536-818.200	ENGINEERING	7,000	5,050	3,861	60,000	19,757	45,000	25,000
ENGINEERING FOR CLINTON ST.								
591-536-818.600	CONTRACTUAL-WATER TAPS	1,050	1,956	9,761	7,500		5,000	7,500
591-536-818.700	SLUDGE REMOVAL	27,484		27,484				35,000

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	Calculations as of 06/30/2021						
		2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 THRU 06/30/21 ACTIVITY	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
APPROPRIATIONS								
Dept 536 - WATER								
591-536-818.800	WATER INTAKE SERVICE	10,800	8,450	11,500	12,000		12,000	15,000
591-536-819.500	PERMIT FEE		150	227	150	150	150	150
591-536-824.000	LAB CERTIFICATION FEE	1,442	1,546	4,076	4,000	1,300	1,300	1,500
591-536-831.000	MEMBERSHIPS & DUES	1,241	475	1,444	1,500	1,770	1,770	2,000
591-536-853.000	TELEPHONE	8,884	10,621	10,064	12,000	6,210	9,000	12,000
591-536-873.000	TRAVEL/MILEAGE REIMB				450			
591-536-903.000	PRINTING & PUBLISHING	1,072	220	1,254	800		800	1,000
591-536-912.000	FIRE INSURANCE	11,563	6,096	12,517	13,000	11,248	11,249	12,000
591-536-913.000	INSURANCE	1,483	907	2,041	3,000	2,439	2,439	2,500
591-536-916.000	LIABILITY INSURANCE	2,698	1,280	2,501	3,500	2,394	2,395	3,000
591-536-920.000	UTILITIES	42,546	49,505	49,939	55,000	32,356	50,000	55,000
591-536-930.000	PLANT REPAIR & MAINTENANCE	12,126	29,113	1,236	15,000	240	15,000	15,000
591-536-931.000	BUILDING REPAIR & MAINTENANCE	5,090	256,703	16,389	210,000	7,074	210,000	20,000
	20-21: CLEARWELL REPAIR PROJECT \$200,000							
591-536-933.000	EQUIPMENT & MAINTENANCE	16,657	12,339	26,287	40,000	8,732	40,000	40,000
	HIGH SERVICE PUMP #1 REBUILD							
591-536-934.000	OTHER REPAIRS & MAINT	5,562	1,823	700	10,000	3	10,000	10,000
591-536-939.000	VEHICLE REPAIR & MAINTENANCE	8,459	2,550	1,173	6,500	289	1,500	6,500
591-536-943.000	EQUIPMENT RENTAL	109			250		250	250
591-536-955.000	CUSTOMER DEPOSIT REFUNDS	(840)						
591-536-956.200	REFUNDS		(1,421)		1,500			
591-536-962.000	MISCELLANEOUS	1,006	950	(83)				
591-536-963.000	BANK FEES	3,103	2,821	2,001	3,000	563	1,000	3,000
591-536-974.700	PLANT SECURITY EXPENSE	2,090	420	430	2,500	1,010	2,500	2,500
591-536-979.000	EQUIPMENT		28,422	6,257	10,000		10,000	10,000
591-536-979.500	HYDRANT REPLACEMENT		4,560	1,120	7,500	(9)	7,500	7,500
591-536-983.000	VEHICLE LEASES							6,277
591-536-987.000	WATER MAIN EXTENSIONS	39,218		50,225	65,000			70,000
	WATER MAIN EXT NORTH DRIVE CHICAGO TO BERRIEN							
591-536-987.100	WATER MAIN REPLACEMENT--MECHAN:			1				
591-536-987.200	WATER MAINS N. WHITTAKER PROJE((39,218)						
591-536-991.000	DEPRECIATION EXPENSE	158,097	189,701	168,100				
591-536-991.600	2010 WATER SYS IMPR-INTEREST	28,373	26,561	23,899	23,811	22,811	22,811	20,874
591-536-991.700	LIGHTHOUSE CREEK PAYMENT	63,413	29,904	29,849	76,495	76,594	76,594	75,541
591-536-995.000	INTERFUND TRANSFERS		26,700					
591-536-995.100	TRANSFER TO DEBT SERVICE 2017 I	85,433	85,238	85,338	84,825	84,825	84,825	84,275
Totals for dept 536 - WATER		2,263,572	1,315,906	1,066,762	1,354,744	720,605	1,228,021	1,196,395
TOTAL APPROPRIATIONS		2,263,572	1,315,906	1,066,762	1,354,744	720,605	1,228,021	1,196,395
NET OF REVENUES/APPROPRIATIONS - FUND 591		(1,100,694)	(166,988)	124,203	(198,144)	258,815	454	36,855
		-94.65%	-14.53%	10.43%	-17.13%	26.43%	0.04%	2.99%
BEGINNING FUND BALANCE		4,169,593	3,069,409	2,902,422	2,979,835	2,979,835	2,979,835	2,980,289
FUND BALANCE ADJUSTMENTS		508		(46,790)				
ENDING FUND BALANCE		3,069,407	2,902,421	2,979,835	2,781,691	3,238,650	2,980,289	3,017,144

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
ESTIMATED REVENUES								
Dept 000								
594-000-651.100	TRANSIENT MARINA FEES				48,000	40,858	48,000	45,000
594-000-652.000	BOAT LAUNCHING FEES				49,000	42,127	49,000	53,000
594-000-652.100	BOAT LAUNCH FEES-COMMERCIAL				28,000	14,514	25,000	28,000
594-000-653.200	ICE/MECHANDISE SALES				1,000	422	1,000	1,200
594-000-678.000	REIMBURSEMENTS						65,000	
Totals for dept 000 -					126,000	97,921	188,000	127,200
TOTAL ESTIMATED REVENUES					126,000	97,921	188,000	127,200
APPROPRIATIONS								
Dept 597 - HARBOR OPERATIONS								
594-597-705.000	SALARIES SUPERVISION				3,500	1,088	3,500	15,000
594-597-706.100	SALARIES-OVERTIME							500
594-597-706.160	SALARIES-BOAT LAUNCH				29,000	19,617	29,000	36,000
594-597-706.200	SALARIES- PT MARINA				20,000	10,426	20,000	25,000
594-597-714.000	MEDICARE				1,096	53	300	885
594-597-715.000	SOCIAL SECURITY TAX				4,685	227	1,000	3,500
594-597-720.000	WORKER'S COMPENSATION INS				1,574		300	500
594-597-721.000	UNEMPLOYMENT COMPENSATION				1,200		1,100	1,500
594-597-722.000	DRUG TESTING/MEDICAL EXPENSE				500	140	500	500
594-597-728.000	OFFICE SUPPLIES				500		500	500
594-597-756.000	OPERATING SUPPLIES				500	153	500	500
594-597-756.500	MERCHANDISE				2,000		2,000	2,000
594-597-767.000	EQUIPMENT/SMALL TOOLS				500		500	500
594-597-807.000	AUDIT							1,000
594-597-818.000	PROFESSIONAL & CONTRACTUAL				2,000		75,000	2,000
MARINA FIRE REBUILD--MOST WILL BE REIMBURSED FROM INSURANCE								
594-597-818.200	ENGINEERING				13,000		13,000	2,000
594-597-920.000	UTILITIES				3,000	1,566	3,000	7,000
594-597-931.000	BUILDING REPAIR & MAINTENANCE					122		5,000
594-597-932.000	GROUNDS REPAIR & MAINT				5,000		5,000	5,500
594-597-933.000	EQUIPMENT & MAINTENANCE						300	1,000
594-597-956.200	REFUNDS					1,198	1,500	1,000
594-597-963.000	BANK FEES						300	500
594-597-970.000	CAPITAL IMPROVEMENTS				20,000		25,000	5,000
MARINA REBUILD								
Totals for dept 597 - HARBOR OPERATIONS					108,055	34,590	182,300	116,885
TOTAL APPROPRIATIONS					108,055	34,590	182,300	116,885
NET OF REVENUES/APPROPRIATIONS - FUND 594					17,945	63,331	5,700	10,315
		0.00%	0.00%	0.00%	14.24%	64.68%	3.03%	8.11%
BEGINNING FUND BALANCE								5,700
ENDING FUND BALANCE					17,945	63,331	5,700	16,015
ESTIMATED REVENUES - ALL FUNDS		7,684,485	7,932,690	7,800,557	7,205,701	6,917,185	7,573,266	7,562,940
APPROPRIATIONS - ALL FUNDS		11,539,925	7,696,618	8,143,630	8,208,858	4,649,732	7,040,172	7,967,230
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(3,855,440)	236,072	(343,073)	(1,003,157)	2,267,453	533,094	(404,290)
		-50.17%	2.98%	-4.40%	-13.92%	32.78%	7.04%	-5.35%

BEGINNING FUND BALANCE - ALL FUNDS	13,913,468	11,287,198	11,523,270	11,133,415	11,133,415	11,133,415	11,666,509
FUND BALANCE ADJUSTMENTS - ALL FUNDS	1,229,161		(46,790)				
ENDING FUND BALANCE - ALL FUNDS	11,287,189	11,523,270	11,133,407	10,130,258	13,400,868	11,666,509	11,262,219

**DEBT SCHEDULE
2021-22**

NAME	PAYABLE TO	FUND	DUE DATE	AMT DUE	ACCT #	AMT PAID	Check #	Date Paid
GRSD - 2013 Imp Bonds Issued 5/8/13 - \$5.9M City's portion 19.38% Pay off in 2029	GRSD	Sewer	11/1/2021	73,644.00	590-000-210			
			11/1/2021	11,807.00	590-537-995			
			5/1/2022	11,071.00	590-537-995			
				96,522.00				
MFA - Water Imp. 2010 Cap. Lease Agreement Issued 3/2011 - \$1.596M Pay off in 2031	Berrien County	Water	10/1/2021	80,000.00	591-000-208			
			10/1/2021	10,937.00	591-536-991.6			
			4/1/2022	9,937.00	591-536-991.6			
				100,874.00				
2017 Lighthouse Creek Drain Issued 2017 (20 years) Pay off in 2037	Drain Commissioner	Water	2/28/2022	\$75,540.35	591-536-991.7			
				\$75,540.35				
2017 Cap. Improv. Bond (Downtown Development) \$4,157,150.00 Issued 4/27/2017 (15 yrs) Interest: 2.449% Pay off in 2032	3075 US Bank	General, Water & Sewer (transfer to debt service)	11/1/2021	\$46,050.00	351-906-992.1			
			5/1/2022	\$245,000.00	351-906-991.1			
			5/1/2022	\$46,050.00	351-906-992.1			
				\$337,100.00				

Capital Improvement Bond Debt Payment						
Fund	% of Payment	Total	Principle	Acct	Interest	Acct
General/Debt	37.59%	126,716	\$ 92,096	351-906-991.1	\$ 34,620	351-906-992.1
Water Fund	25.00%	84,275	\$ 61,250	591-536-991.1	\$ 23,025	591-536-992.1
Sewer Fund	37.41%	126,109	\$ 91,655	590-537-991.1	\$ 34,455	590-537-992.1

337,100 \$ 245,000 \$ 92,100

Total Sewer Debt: \$ 222,631
 Total Water Debt: \$ 260,689
 Total LRSB Debt: \$0.00
 Total General Fund Debt: \$126,715.89
Total Debt: \$610,036.35

Enterprise Leasing Program Costs							
Vehicle Type	Department	Monthly payment	Yearly	Payment start Date	Upfront Cost of vehicle	FYE 21-22 cost	Term
1/2 Ton P/U	Water	523.03	6276.36	July 1 2021	0.00	6276.36	12 mo
1 Ton dump Truck	DPW	736.36	8836.32	July 1 2021	11000.00	\$19,836	60 mo
1/2 Ton P/U	Parks	515.24	6182.88	july 1 2021	0.00	6182.88	12 mo
Chevy Equinox	Insp Services	432.11	5185.32	April 1 2021	0.00	5185.32	36 mo
Dodge Police	Police	556.86	6682.32	April 1 2021	3803.00	\$10,485.32	60 mo
3/4 Ton Plow	DPW	586.57	\$7,038.84	Dec 1 2021	3000.00	\$10,038.84	24 mo
		3350.17	\$ 40,202.04		\$17,803.00	\$58,005.04	
DPW Costs:	\$19,836		Total FYE 21-22 cost	\$	58,005.04		