



**CITY OF WILLIAMSTON**  
161 East Grand River Avenue, Williamston MI  
(517) 655-2774  
Regular City Council Meeting Agenda  
Monday, October 9, 2023  
7:00 p.m.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda
5. Audience Participation – Maximum 5 minutes per presentation
6. Council Meeting Minutes of September 25, 2023
7. Accounts Payable
8. Audit Presentation FY 2022/2023
9. Action Items
  - a. Resolutions for Social District
    - i. Niko's
    - ii. Tavern 109
    - iii. Williamston Pub & Grill
    - iv. Zynda's
  - b.
  - c.
10. Discussion Items
  - a. Road Diet
  - b. Construction Project Update(s)
  - c.
11. Correspondence Received / Information Only
  - a. Joint Meeting Agenda
  - b.
12. Department Head Reports
  - a. City Manager
  - b. Police Chief
  - c. Treasurer
  - d.
13. Committee/Sub-Committee Reports
14. Audience Participation – Maximum 5 minutes per presentation.
15. Council Member Comments
16. Adjourn to the Call of the Chair

In Accordance with Public Act 267 (Open Meetings Act) Posted and Copies Given to Newspapers  
Individuals with disabilities requiring special assistance who are planning to attend the meeting should  
contact the Office of the City Clerk for accommodations. This request must be made two (2) business  
days in advance of the meeting.

**The next regular meeting of the Williamston City Council will be held  
Monday, October 23, 2023, in the Council Chambers of City Hall at 7:00 p.m.**

CITY OF WILLIAMSTON  
CITY COUNCIL  
SEPTEMBER 25, 2023  
REGULAR MEETING MINUTES

6  
Pg 1

**1. Call to Order:**

The regular meeting was called to order at 7:00 p.m. by Mayor Tammy Gilroy, and the Pledge of Allegiance was recited.

**3. Roll Call:**

Mayor Tammy Gilroy, Mayor Pro-tem Brandon Lanyon, Council members Tommy Pratt, Steve Jenkins, Scott VanAllsburg, Dan Rhines, and Terry Hansen. Absent: None.

Also present: City Manager John Hanifan, City Clerk Holly Thompson, City Attorney Timothy Perrone, JFM Productions, Incoming Police Chief Jeff Weiss, Surf Net Representative Adam Bates, MSU Journalism Student Emily Lantz, and citizen Earl Wolf.

**4. Approval of Agenda:**

Motion by **Hansen**, second by **Jenkins**, to approve the agenda as presented. **Motion passed by voice vote.**

**5. Audience Participation:**

Mayor Gilroy called for public comments at this time and there were none.

**6. Council Meeting Minutes of September 11, 2023:**

Motion by **Lanyon**, second by **Rhines**, to approve the September 11, 2023, minutes as presented. **Motion passed by voice vote.**

**7. Accounts Payable:**

Motion by **Lanyon**, second by **Hansen**, to approve the September 25, 2023, accounts payable as presented, reference #'s 76990-77016, ACH & EFT 528-550 from dates 9/1/23 through 9/18/23 for a total of \$201,621.42. Yes: VanAllsburg, Rhines, Gilroy, Lanyon, Hansen, Pratt, Jenkins. No: None. **Motion passed.**

**8. Action Items**

**8a. Metro Act Permit- Surf Net:**

Motion by **Rhines**, second by **Lanyon**, to approve the Surf Air Wireless LLC Metro Act Permit based on the materials submitted. Yes: Rhines, Gilroy, Lanyon, Hansen, Pratt, Jenkins, VanAllsburg. No: None. **Motion passed.**

**8b. Social District Resolution:**

Motion by **Lanyon**, second by **VanAllsburg**, to approve a resolution designating a social district containing commons areas for alcohol consumption and the establishment of management and maintenance plans. Yes: Gilroy, Lanyon, Hansen, Jenkins, VanAllsburg. No: Pratt, Rhines. **Motion passed.**

**8c. Set Joint Meeting Date for Annual Williamstown Township Meeting:**

Motion by **Jenkins**, second by **Lanyon**, to set a joint meeting with Williamstown Township for Wednesday, October 18, 2023 at 7pm at the Williamstown Township building. Yes: Lanyon, Hansen, Pratt, Jenkins, VanAllsburg, Rhines, Gilroy. No: None. **Motion passed.**

6  
pg 2

## **9. Discussion Items**

### **9a. Road Diet:**

Manager Hanifan reported the meeting to consider the grant funding will be held next week.

### **9b. Construction Project Update(s):**

Manager Hanifan reported construction is going as planned. They are working on major underground utility installation at the Church Street intersection. There are also sewer issues being fixed across the street from City Hall on Grand River Avenue.

## **11. Department Head Reports**

### **11a. City Manager:**

Manager Hanifan reported is a busy week with the Council meeting and joint Planning Commission/City Council work session on Wednesday. There will be no regular Planning Commission meeting held in October because the Dollar Tree site plan still needs work.

### **11b. Police Chief:**

Incoming Chief Weiss reported they are already conducting interviews with a few potential police officer recruits. There will also be two new officers starting work on the Williamston Police force soon.

### **11c. Building Department:**

A written report was submitted for Council review.

## **12. Committee/Sub-Committee Reports:**

Councilman Pratt reported NIESA re-signed with their CPA Firm. They also were able to purchase \$50,000 in equipment through a grant.

Councilman Rhines reported the Zoning Board of Appeals approved a setback variance for storage units on Corwin Road.

## **13. Audience Participation:**

Earl Wolf commented the first annual River Day is being held on Saturday, September 30<sup>th</sup> from 1pm-4pm. He encouraged everyone to come down and experience the best resource that he feels has been undervalued in the City. Sign up will be in McCormick Park with free shuttles and kayak rentals.

Emily Lantz commented she is an MSU Journalism student covering Williamston this semester.

## **14. Council Member Comments:**

Councilman VanAllsburg commented he is excited about the Social District.

6  
pg 3

Councilman Lanyon commented the construction crew near his house has been amazing and very professional.

Mayor Gilroy thanked Council for the healthy debate tonight. She reminded everyone to watch for pedestrians because it is getting darker earlier. Mayor Gilroy told everyone to watch for the downtown to transform in the coming weeks. Leaf pickup starts soon and branch pickup continues. She is excited to have Chief Weiss on board soon and is looking forward to the River Day.

**15. Closed Session – AFSCME Collective Bargaining allowed under MCL 15.268(c):**

Motion by **Lanyon**, second by **Hansen**, to go into closed session to discuss the AFSCME Collective Bargaining allowed under MCL 15.268(c). Yes: Lanyon, Hansen, Pratt, Jenkins, VanAllsburg, Rhines, Gilroy. No: None. **Motion passed.**

-Closed Session started at 7:46 p.m.

Motion by **Lanyon**, second by **Rhines**, to return to open session. Yes: Lanyon, Hansen, Pratt, Jenkins, VanAllsburg, Rhines, Gilroy. No: None. **Motion passed.**

-Closed Session ended at 7:56 p.m.

**16. Adjourn to the Call of the Chair:**

Mayor Gilroy adjourned the meeting at 7:58 p.m.

**\*Meeting adjourned at 7:58 p.m.**

Respectfully Submitted by:

\_\_\_\_\_  
**Holly M. Thompson, City Clerk**

\_\_\_\_\_  
**Tammy Gilroy, Mayor**

Date Approved: \_\_\_\_\_

7.  
pg 1

**CITY OF WILLIAMSTON  
CITY COUNCIL MEETING OCTOBER 9, 2023  
ACCOUNTS PAID/PAYABLE  
CHECKS 77017-77043 AND ACH 551-571**

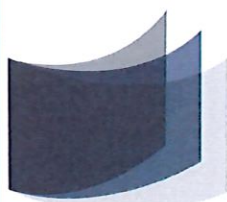
Date	Check	Vendor Name	Description	Amount	Aprv
09/21/2023	77017	DTE ENERGY	DEPOT MUSEUM	374.76	_____
			WWTP UTILITIES	6,568.85	_____
				<u>6,943.61</u>	
09/21/2023	77018	GABBARD OVERHEAD DOOR	BUILDING MAINT	930.00	_____
09/21/2023	77019	K&H CONCRETE CUTTING OF LANSIN	WWTP REPAIRS	405.00	_____
09/21/2023	77020	MCKENNA	ZONING ASST	450.00	_____
09/21/2023	77021	RICOH USA INC	CITY HALL & PD COPIERS	265.09	_____
09/21/2023	77022	S&S TRUCK SERVICE	DOT INSPECTIONS	720.00	_____
			FORD PLOW TRUCK	4,812.29	_____
			FORD PLOW TRUCK	360.00	_____
				<u>5,892.29</u>	
09/21/2023	77023	TRI-COUNTY PLANNING COMMISSIOI	GROUND WATER MGMT BOARD-LANSING REGION	1,295.00	_____
09/21/2023	77024	VERIZON WIRELESS	PD & DPW PHONES MODEM/TABLET	278.28	_____
			CITY CELL PHONES	272.21	_____
				<u>550.49</u>	
09/21/2023	77025	WADE TRIM	ANNUAL PASER ROAD RATINGS	2,418.50	_____
09/21/2023	77026	WOW! BUSINESS	CITY PHONES & INTERNET	1,527.35	_____
09/22/2023	551(A)	CBIZ RETIREMENT PLAN SVCS	GASB 75 REPORTING 6/30/23	2,385.00	_____
09/22/2023	552(A)	COHL, STOKER & TOSKEY, P.C	ATTY RETAINED SVCS	3,587.50	_____
09/22/2023	553(A)	DIETZ JANITORIAL SERVICE, INC.	PD CARPET CLEANING	350.00	_____
09/22/2023	554(A)	IDEXX DISTRIBUTION INC	WWTP ANNUAL LAB SUPPLIES	2,406.14	_____
			WWTP LAB SUPPLIES	203.94	_____
				<u>2,610.08</u>	
09/22/2023	555(A)	INGHAM COUNTY ISD	THRU 9/15/23	670,572.15	_____
09/22/2023	556(A)	INGHAM COUNTY TREASURER	THRU 9/15/23	1,298,522.79	_____
09/22/2023	557(A)	IRON HORSE EXCAVATION LLC	2023 UTILITY IMPROVEMENTS	368,289.34	_____
09/22/2023	558(A)	KATHY EDWARDS	AUG COUNCIL MEETINGS	400.00	_____
09/22/2023	559(A)	LANSING COMMUNITY COLLEGE	THRU 9/15/23	362,614.80	_____
09/22/2023	560(A)	LIMNER PRESS	PD BUSINESS CARDS	41.00	_____
09/22/2023	561(A)	PRESTON COMMUNITY SERVICES LLC	AUGUST ASSESSING SVCS	2,179.32	_____
09/22/2023	562(A)	WILLIAMSTON COMM. SCHOOLS	THRU 9/15/23	811,196.71	_____
09/29/2023	77033	BOSWORTH URGENT CARE	WEISS PRE EMP PHYSICAL	80.00	_____
09/29/2023	77034	CARDMEMBER SERVICE	HMT/CLERK/DEPUTY LUNCH	31.75	_____
			SAD/J VANDYKE WATER TESTING	340.00	_____
			SAD/WEF WW MEMBERSHIP	235.00	_____
			SAD/T DAVIS WATER LICENSE CEC'S	25.00	_____
			DLG/EQUIP TOOLS	140.58	_____
			DLG/PRINTER CARTIDGES	92.76	_____
			SJD/ADV WATER COURSE TEST	9.65	_____
			SJD/WTP SUPPLIES	88.35	_____

			SLC/WTP SUPPLIES	32.96
			YMG/SAETTLER MCOLES	68.00
			YMG/PD SUPPLIES	111.48
			YMG/PD SUPPLIES	42.95
			RDY/PD CLOTHING	69.16
			RDY/FBI TRAINING	60.00
			RDY/FBI TRAINING	25.06
			SAD/ESRI CREDIT	(178.20)
				<u>1,194.50</u>
09/29/2023	77035	CARGILL, INC	WTP BRINE SALT	6,213.04
09/29/2023	77036	CONSUMERS ENERGY	526 SUNSET/WWTP	974.34
			161 E GRAND RIVER/CITY HALL	1.40
			228 N PUTNAM	1.40
			228 ELEVATOR ST	59.72
			781 PROG CT/COLD STORAGE	11.86
			175 E GRAND RIVER/PD	105.61
			781 PROG CT/DPW	153.45
			369 W GRAND RIVER/DEPOT MUSEUM	10.25
				<u>1,318.03</u>
09/29/2023	77037	FERGUSON WATERWORKS #3386	WATER PARTS - REPAIRS	958.44
09/29/2023	77038	GO GREEN LANDSCAPES LLC	HERBICIDE PARKS & GROUNDS	1,200.00
09/29/2023	77039	HOME DEPOT CREDIT SERVICES	WWTP SUPPLIES	105.92
09/29/2023	77040	MICHIGAN AGRIBUSINESS SOLUTION	WWTP SLUDGE HAUL	23,661.94
09/29/2023	77041	MICHIGAN CONCRETE SOLUTIONS LL	SIDEWALK REPAIRS 655 MCCAULEY	600.00
09/29/2023	77042	PLANTE & MORAN	TREASURER SVC/AUDIT	1,016.25
09/29/2023	77043	SUPREME SANITATION	VCP PORTA POTTY	100.00
10/02/2023	563(A)	DUBOIS CHEMICAL	WTP PHOSPAHTE CHEMICALS	4,430.77
10/02/2023	564(A)	LANSING UNIFORM COMPANY	PD UNIFORMS	1,083.60
10/02/2023	565(A)	LIMNER PRESS	CHIEF BUSINESS CARDS	63.00
10/02/2023	566(A)	MEDLER ELECTRIC CO	WWTP DUAL ELEM FUSE	232.37
10/02/2023	567(A)	NAPA AUTO PARTS	BLUE GR PUMP MAINT	24.79
			GR SAMPLE PUMPS OIL	32.60
			EQUIP MAINT	27.86
			DPW SUPPLIES	78.14
				<u>163.39</u>
10/02/2023	568(A)	OESTERLE ELECTRIC	POWER @ MCCORMICK PK	2,100.00
10/02/2023	569(A)	RS TECHNICAL SERVICES, INC.	LIFT STATION LEVEL TRANSDUCER	911.63
10/02/2023	570(A)	SPICER GROUP	N PUTNAM INFRAST (PHASE I)	7,917.25
			WATER MAIN REPLACEMENT	29,992.75
			WATER MAIN REPLACEMENT	13,843.75
			ZIMMER RD PUMP STATION IMPROVEMENTS	5,717.50
				<u>57,471.25</u>
10/02/2023	571(A)	US BANK	LFLP 2004 REV SHARING FINAL PAYMENT	25,625.00
				<u>3,671,955.15</u>

8.  
pg 1

City of Williamston  
Williamston, Michigan

Financial Statements  
June 30, 2023



**RPC**  
Roslund Prestage & Company  
CERTIFIED PUBLIC ACCOUNTANTS



8  
P2

## INDEPENDENT AUDITOR'S REPORT

To the Members of the City Council  
City of Williamston  
Williamston, Michigan

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Williamston (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



8  
Pg 3

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying additional supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

8  
pg 4

Sincerely,

*Roslund, Prestage & Company, P.C.*

Roslund, Prestage & Company, P.C.  
Certified Public Accountants

September 18, 2023

**Modified Accrual  
Short-term (within 60 days)**

City of Williamston  
Balance Sheet - Governmental Funds  
June 30, 2023

8  
pg 5

	Major Funds			Total Governmental Funds
	General Fund	Major Street Fund	Local Street Fund	
<b>Assets</b>				
Cash and cash equiv. - unrestricted	\$ 870,308	\$ 345,882	\$ 280,675	\$ 1,496,865
Cash and cash equiv. - restricted	4,119	-	-	4,119
Investments - unrestricted	2,321,001	-	-	2,321,001
Accounts receivable	3,562	-	-	3,562
Due from component units	85,776	-	-	85,776
Due from other governmental units	72,146	63,021	19,783	154,950
Prepaid expenditures	10,445	327	327	11,099
Advance to other funds	125,000	-	-	125,000
<b>Total assets</b>	<b>\$ 3,492,357</b>	<b>\$ 409,230</b>	<b>\$ 300,785</b>	<b>\$ 4,202,372</b>
<b>Liabilities</b>				
Accounts payable	\$ 27,728	\$ 156	\$ -	\$ 27,884
Accrued payroll and benefits	102,065	1,269	1,284	104,618
Due to component units	114,951	-	-	114,951
Unearned revenue	416,677	-	-	416,677
<b>Total liabilities</b>	<b>661,421</b>	<b>1,425</b>	<b>1,284</b>	<b>664,130</b>
<b>Fund balances</b>				
Nonspendable	135,445	327	327	136,099
Restricted	18,750	407,478	299,174	725,402
Unassigned	2,676,741	-	-	2,676,741
<b>Total fund balances</b>	<b>2,830,936</b>	<b>407,805</b>	<b>299,501</b>	<b>3,538,242</b>
Total liabilities and fund balance	\$ 3,492,357	\$ 409,230	\$ 300,785	\$ 4,202,372

**Analysis of General Fund - Fund Balance**

General Fund - Unassigned Fund Balance	\$2,676,741
General Fund - Total Expenditures	\$2,085,602
Unassigned Fund Balance as a % of Exp.	128.3%
# of Months of Expenditures	15 months

**Modified Accrual  
Short-term (within 60 days)**

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*pg 6*

City of Williamston  
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Year Ended June 30, 2023

	Major Funds			Total Governmental Funds
	General Fund	Major Street Fund	Local Street Fund	
<b>Revenues</b>				
Taxes and penalties	\$ 1,850,625	\$ -	\$ -	\$ 1,850,625
Licenses and permits	23,499	-	-	23,499
Federal grants	10,643	-	-	10,643
State grants	495,433	387,906	116,579	999,918
Charges for services	41,753	-	-	41,753
Fines and forfeits	12,596	-	-	12,596
Interest and rentals	93,763	-	-	93,763
Other revenues	224,280	126	126	224,532
<b>Total revenues</b>	<b>2,752,592</b>	<b>388,032</b>	<b>116,705</b>	<b>3,257,329</b>
<b>Expenditures</b>				
General government	806,448	-	-	806,448
Public safety	790,982	-	-	790,982
Public works	223,255	218,863	128,799	570,917
Community and economic development	20,531	-	-	20,531
Recreation and cultural	149,164	-	-	149,164
Capital outlay	92,022	-	-	92,022
Debt service - principal	-	27,300	-	27,300
Debt service - interest and fees	3,200	9,005	-	12,205
<b>Total expenditures</b>	<b>2,085,602</b>	<b>255,168</b>	<b>128,799</b>	<b>2,469,569</b>
<b>Revenues over (under) expenditures</b>	<b>666,990</b>	<b>132,864</b>	<b>(12,094)</b>	<b>787,760</b>
<b>Other financing sources (uses)</b>				
Transfers in - governmental funds	-	-	60,000	60,000
Transfers out - governmental funds	(60,000)	-	-	(60,000)
Transfers out - equipment fund	(26,000)	-	-	(26,000)
<b>Total other financing sources (uses)</b>	<b>(86,000)</b>	<b>-</b>	<b>60,000</b>	<b>(26,000)</b>
<b>Net change in fund balances</b>	<b>580,990</b>	<b>132,864</b>	<b>47,906</b>	<b>761,760</b>
<b>Fund balance, beginning of year</b>	<b>2,249,946</b>	<b>274,941</b>	<b>251,595</b>	<b>2,776,482</b>
<b>Fund balance, end of year</b>	<b>\$ 2,830,936</b>	<b>\$ 407,805</b>	<b>\$ 299,501</b>	<b>\$ 3,538,242</b>

**Full Accrual  
Long-term (60+ days)**

**General Fund, Major Street Fund,  
Local Street Fund**

City of Williamston  
Statement of Net Position  
June 30, 2023

**Sewer and Water Funds**

8  
pg 7

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents - unrestricted	\$ 1,597,990	\$ 919,804	\$ 2,517,794	\$ 338,827
Cash and cash equivalents - restricted	4,119	88,081	92,200	-
Investments - unrestricted	2,357,517	-	2,357,517	226,727
Investments - restricted	-	1,287,009	1,287,009	7,865
Accounts receivable	3,562	216,887	220,449	-
Due from component units	102,649	-	102,649	-
Due from primary government	-	-	-	114,951
Due from other governmental units	154,950	-	154,950	-
Prepaid expenses	14,284	4,889	19,173	-
Advance to other funds	125,000	-	125,000	-
Noncurrent assets				
Capital assets not being depreciated	467,337	507,139	974,476	585,175
Capital assets being depreciated, net	4,537,064	15,679,895	20,216,959	3,407,553
<b>Total assets</b>	<b>9,364,472</b>	<b>18,703,704</b>	<b>28,068,176</b>	<b>4,681,098</b>
<b>Deferred outflows of resources</b>				
Related to pension	347,411	148,889	496,300	-
Related to other post-employment benefits	2,279	975	3,254	-
<b>Total deferred outflows of resources</b>	<b>349,690</b>	<b>149,864</b>	<b>499,554</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable	34,497	24,192	58,689	7,716
Accrued payroll and benefits	107,611	23,653	131,264	1,596
Advance from other funds	-	-	-	125,000
Due to component units	114,951	-	114,951	-
Due to primary government	-	-	-	102,649
Unearned revenue	416,677	-	416,677	-
Compensated absences, due within one year	12,794	4,315	17,109	-
Direct borrowings and direct placements, due within one year	33,253	-	33,253	-
USDA revenue bonds payable, due within one year	-	151,000	151,000	-
General obligation bonds payable, due within one year	29,250	127,750	157,000	160,000
Noncurrent liabilities				
Compensated absences, due beyond one year	72,496	24,456	96,952	-
USDA revenue bonds payable, due beyond one year	-	6,568,000	6,568,000	-
General obligation bonds payable, due beyond one year	306,150	984,850	1,291,000	-
Net pension liability	1,234,267	528,971	1,763,238	-
Net other post employment benefit liability	234,721	100,595	335,316	-
<b>Total liabilities</b>	<b>2,596,667</b>	<b>8,537,782</b>	<b>11,134,449</b>	<b>396,961</b>
<b>Deferred inflows of resources</b>				
Related to pension	63,509	27,218	90,727	-
Related to other post-employment benefits	94,989	40,709	135,698	-
<b>Total deferred inflows of resources</b>	<b>158,498</b>	<b>67,927</b>	<b>226,425</b>	<b>-</b>
<b>Net position</b>				
Net investment in capital assets	4,635,748	8,355,434	12,991,182	3,832,728
Restricted	725,402	1,375,090	2,100,492	451,409
Unrestricted	1,597,847	517,335	2,115,182	-
<b>Total net position</b>	<b>\$ 6,958,997</b>	<b>\$ 10,247,859</b>	<b>\$ 17,206,856</b>	<b>\$ 4,284,137</b>

**Full Accrual  
Long-term (60+ days)**

City of Williamston  
Statement of Activities  
For the Year Ended June 30, 2023

Functions / Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
<b>Governmental activities</b>							
General government	\$ 952,468	\$ 77,848	\$ -	\$ (874,620)	\$ -	\$ (874,620)	-
Public safety	849,098	-	10,643	(838,455)	-	(838,455)	-
Public works	900,266	-	504,485	(395,781)	-	(395,781)	-
Community and economic development	22,877	-	-	(22,877)	-	(22,877)	-
Recreation and cultural	209,581	-	-	(209,581)	-	(209,581)	-
Interest and fees	12,205	-	-	(12,205)	-	(12,205)	-
Total governmental activities	<u>2,946,495</u>	<u>77,848</u>	<u>515,128</u>	<u>(2,353,519)</u>	<u>-</u>	<u>(2,353,519)</u>	<u>-</u>
<b>Business-type activities</b>							
Water and Sewer	2,403,881	2,141,878	-	-	(262,003)	(262,003)	-
Total primary government	<u>\$ 5,350,376</u>	<u>\$ 2,219,726</u>	<u>\$ 515,128</u>	<u>(2,353,519)</u>	<u>(262,003)</u>	<u>(2,615,522)</u>	<u>-</u>
<b>Component units</b>							
Economic Development Corporation	\$ 793	\$ -	\$ -	-	-	-	(793)
Tax Increment Finance Authority 2A	1,926	-	-	-	-	-	(1,926)
Tax Increment Finance Authority 2B	193,594	-	-	-	-	-	(193,594)
Downtown Development Authority	218,216	-	-	-	-	-	(218,216)
Total component units	<u>\$ 414,529</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(414,529)</u>
<b>General revenues</b>							
Property taxes				1,850,625	-	1,850,625	602,745
State grants				495,433	-	495,433	41,949
Investment earnings				93,763	62,078	155,841	9,457
Other revenues				224,532	15,537	240,069	134,809
Total general revenues				<u>2,664,353</u>	<u>77,615</u>	<u>2,741,968</u>	<u>788,960</u>
<b>Change in net position</b>				<u>310,834</u>	<u>(184,388)</u>	<u>126,446</u>	<u>374,431</u>
<b>Net position - beginning of year</b>				6,648,163	10,432,247	17,080,410	3,909,706
<b>Net position - end of year</b>				<u>\$ 6,958,997</u>	<u>\$ 10,247,859</u>	<u>\$ 17,206,856</u>	<u>\$ 4,284,137</u>

*298*  
298

The notes to the financial statements are an integral part of this statement.

City of Williamston  
Notes to the Financial Statements  
June 30, 2023

8  
pg 9

<i>Business-Type Activities</i>	Original Borrowing	Interest Rates	Final Maturity	Outstanding at Year-end
<b>Bonds Payable</b>				
Revenue bonds				
2010 USDA Sewer revenue bonds	3,540,000	3.00%	2052	2,854,000
2010 USDA Water revenue bonds	4,800,000	3.00%	2052	3,865,000
General obligation bonds				
2017 Limited tax bonds (61%)	732,000	2.58%	2033	524,600
2021 Refunding bonds	743,000	1.35%	2030	588,000
<b>Total business-type activities</b>				<b>7,831,600</b>

<i>Component Units</i>	Original Borrowing	Interest Rates	Final Maturity	Outstanding at Year-end
<b>General obligation bonds</b>				
2004 Limited tax refunding bonds	405,000	5.00%	2024	25,000
2011 Limited tax refunding bonds	1,375,000	2.74%	2024	135,000
<b>Total component units</b>				<b>160,000</b>

Long-term debt activity for the year was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<b><i>Governmental Activities</i></b>					
Compensated absences	76,462	20,297	(11,469)	85,290	12,794
General obligation bonds	362,700	-	(27,300)	335,400	29,250
Direct borrowings and direct placements	114,272	-	(81,019)	33,253	33,253
<b>Total governmental activities</b>	<b>553,434</b>	<b>20,297</b>	<b>(119,788)</b>	<b>453,943</b>	<b>75,297</b>
<b><i>Business-Type Activities</i></b>					
Compensated absences	26,626	6,139	(3,994)	28,771	4,315
Revenue bonds	6,869,000	-	(150,000)	6,719,000	151,000
General obligation bonds	1,234,300	-	(121,700)	1,112,600	127,750
<b>Total business-type activities</b>	<b>8,129,926</b>	<b>6,139</b>	<b>(275,694)</b>	<b>7,860,371</b>	<b>283,065</b>
<b><i>Component Units</i></b>					
General obligation bonds	320,000	-	(160,000)	160,000	160,000
<b>Total component units</b>	<b>320,000</b>	<b>-</b>	<b>(160,000)</b>	<b>160,000</b>	<b>160,000</b>

8  
pg 10

**NOTE 16 – UPCOMING ACCOUNTING PRONOUNCEMENTS**

GASB Statement No. 100, *Accounting Changes and Error Corrections*, was issued by the GASB in June 2022 and will be effective for the City's fiscal year June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement prescribes the accounting and financial reporting for 1) each type of accounting change and 2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period.

GASB Statement No. 101, *Compensated Absences*, was issued by the GASB in June 2022 and will be effective for the City's fiscal year June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.



8  
Pg 11

City of Williamston  
MERS Agent Multiple-Employer Defined Benefit Pension Plan  
Schedule of Changes in the City's Net Pension Liability and Related Ratios

	Plan years ending December 31st			
	2019	2020	2021	2022
<b>Total Pension Liability (TPL)</b>				
Service Cost	73,181	70,832	66,922	69,384
Interest	370,351	354,380	383,787	370,789
Difference between expected & actual experience	(160,512)	158,576	(220,934)	(34,165)
Changes of assumptions	138,005	162,083	192,808	-
Benefit payments including employee refunds	(420,137)	(352,553)	(361,444)	(357,145)
Other changes	-	-	-	-
<b>Net Change in Total Pension Liability</b>	888	393,318	61,139	48,863
<b>Total Pension Liability beginning</b>	4,802,870	4,803,758	5,197,076	5,258,215
<b>Total Pension Liability ending</b>	4,803,758	5,197,076	5,258,215	5,307,078
<b>Plan Fiduciary Net Position</b>				
Contributions-employer	199,220	195,509	198,262	219,972
Contributions-employee	25,967	23,297	17,284	17,477
Net Investment income	428,896	429,337	519,336	(423,582)
Benefit payments including employee refunds	(420,137)	(352,553)	(361,444)	(357,145)
Administrative expense	(7,405)	(6,863)	(5,959)	(7,493)
<b>Net Change in Plan Fiduciary Net Position</b>	226,541	288,727	367,479	(550,771)
<b>Plan Fiduciary Net Position beginning</b>	3,211,864	3,438,405	3,727,132	4,094,611
<b>Plan Fiduciary Net Position ending</b>	3,438,405	3,727,132	4,094,611	3,543,840
<b>Net Pension Liability (NPL)</b>	1,365,353	1,469,944	1,163,604	1,763,238
<b>Plan Fiduciary Net Position as a % of TPL</b>	71.6%	71.7%	77.9%	66.8%
<b>Covered Employee Payroll</b>	786,614	768,984	720,979	725,185
<b>NPL as a % of covered employee payroll</b>	173.6%	191.2%	161.4%	243.1%

**Notes to Schedule**

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

GASB 68 was implemented in fiscal year June 30, 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

*Benefit changes (if any) can be found in the actuarial valuation section titled: "Benefit Provision History". For the 2021 actuarial valuation, the long-term investment return is assumed to be 7.00% annually, net of administrative and investment expenses. This assumption was first used for the December 31, 2021 actuarial valuations.*

8  
pg 12

City of Williamston  
Single-Employer Defined Benefit OPEB Plan  
Schedule of Changes in the City's Net OPEB Liability and Related Ratios

	Plan years ending June 30th
	2023
<b>Total OPEB Liability (TOL)</b>	
Service Cost	10,702
Interest	25,638
Changes in benefits	(12,011)
Difference between expected & actual experience	(7,619)
Changes of assumptions	2,141
Benefit payments including employee refunds	(12,011)
Other changes	-
<b>Net Change in Total OPEB Liability</b>	<u>6,840</u>
<b>Total OPEB Liability beginning</b>	328,476
<b>Total OPEB Liability ending</b>	<u>335,316</u>
<b>Plan Fiduciary Net Position</b>	
Contributions-employer	12,011
Contributions-employee	-
Net Investment income	-
Benefit payments including employee refunds	(12,011)
Administrative expense	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>-</u>
<b>Plan Fiduciary Net Position beginning</b>	-
<b>Plan Fiduciary Net Position ending</b>	<u>-</u>
<b>Net OPEB Liability (NOL)</b>	335,316
<b>Plan Fiduciary Net Position as a % of the TOL</b>	0%
<b>Covered Employee Payroll</b>	233,095
<b>NOL as a % of covered employee payroll</b>	143.9%

**Notes to Schedule**

The amounts presented for each fiscal year were determined as of June 30 of the current year.

GASB 75 was implemented in fiscal year June 30, 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.



8  
pg 13

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the City Council  
City of Williamston  
Williamston, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Williamston (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 18, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

8  
pg 4

Sincerely,

*Roslund, Prestage & Company, P.C.*

Roslund, Prestage & Company, P.C.  
Certified Public Accountants

September 18, 2023



8  
pg 15

## Communication with Those Charged with Governance at the Conclusion of the Audit

To the Members of the City Council  
City of Williamston  
Williamston, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Williamston (the City) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you during planning. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the payout of employee compensated absences is based on expected payout. We evaluated the key factors and assumptions used to develop the balance of compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's allocation of current and noncurrent compensated absences is based on an estimate of the percentage of employee's use of compensated absences.

Management's estimated lives of capital assets are based on the expected life of the asset. We evaluated the key factors and assumptions used to develop the estimated lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

The assumptions used in the actuarial valuations of the pension and other postemployment benefit plans are based on historical trends and industry standards. We evaluated the key factors and assumptions used to develop the information used in the financial statements in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

8  
pg 14

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison schedules and the prospective 10-year trend information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Roslund, Prestage & Company, P.C.*

Roslund, Prestage & Company, P.C.  
Certified Public Accountants



9 a.  
pg 1

### Local Governmental Unit Approval For Social District Permit

#### Instructions for Governing Body of Local Governmental Unit:

A qualified licensee that wishes to apply for a Social District Permit must first obtain approval from the governing body of the local governmental unit where the licensee is located and for which the local governmental unit has designated a social district with a commons area that is clearly marked and shared by and contiguous to the licensed premises of at least two (2) qualified licensees, pursuant to MCL 436.1551. Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a \_\_\_\_\_ meeting of the \_\_\_\_\_ council/board  
(regular or special) (name of city, township, or village)

called to order by \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_  
(date) (time)

the following resolution was offered:

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_

that the application from \_\_\_\_\_  
(name of licensee - if a corporation or limited liability company, please state the company name)

for a **Social District Permit** is \_\_\_\_\_ by this body for consideration for approval by the  
(recommended/not recommended)

Michigan Liquor Control Commission.

If not recommended, state the reason: \_\_\_\_\_

#### Vote

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the \_\_\_\_\_  
council/board at a \_\_\_\_\_ meeting held on \_\_\_\_\_  
(regular or special) (name of city, township, or village) (date)

I further certify that the licensed premises of the aforementioned licensee are contiguous to the commons area designated by the council/board as part of a social district pursuant to MCL 436.1551.

\_\_\_\_\_  
Print Name of Clerk

\_\_\_\_\_  
Signature of Clerk

\_\_\_\_\_  
Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.



Michigan Department of Licensing and Regulatory Affairs  
 Liquor Control Commission (MLCC)  
 Toll-Free: 866-813-0011 - [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

Business ID: \_\_\_\_\_  
 Request ID: \_\_\_\_\_  
 (For MLCC Use Only)

*aa  
pg 2*

**Social District Permit Application**

**Part 1 - Licensee Information**

Individuals, please state your legal name. Corporations or Limited Liability Companies, please state your name as it appears on your Articles of Incorporation / Organization.

Licensee name: TAVERN 109 LLC		
Address: 115 E. Grand River Ave		
City: Williamston	State: MI	Zip Code: 48895
Contact Name: Bonnie Warmels	Phone: 517-881-7613	Email: bonniewarmels@yahoo.com

**Part 2 - Required Documents & Fees**

<input type="checkbox"/> Local Governmental Unit Approval <input type="checkbox"/> Approval from the local governmental unit (city council, township board, village council) is required to be submitted with this application (See page 2 for approval form)	
<input type="checkbox"/> \$70.00 Inspection Fee (MLCC Fee Code 4036) <input type="checkbox"/> \$250.00 Social District Permit Fee (MLCC Fee Code 4081)	<b>TOTAL DUE:</b> <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px auto;"></div> Make checks payable to State of Michigan

*Leave Blank - MLCC Use Only*

**Part 3 - Signature of Licensee**

Under administrative rule R 436.1003, the licensee shall comply with all state and local building, plumbing, zoning, sanitation, and health laws, rules, and ordinances as determined by the state and local law enforcements officials who have jurisdiction over the licensee. Approval of this application by the Michigan Liquor Control Commission does not waive any of these requirements. The licensee must obtain all other required state and local licenses, permits, and approvals for this business before using this permit for the sale of alcoholic liquor on the licensed premises.

I certify that the information contained in this form is true and accurate to the best of my knowledge and belief. I agree to comply with all requirements of the Michigan Liquor Control Code and Administrative Rules. I also understand that providing false or fraudulent information is a violation of the Liquor Control Code pursuant to MCL 436.2003.

The person signing this form has demonstrated that they have authorization to do so and have attached appropriate documentation as proof.

Bonnie J. Warmels - Owner Print Name of Licensee & Title	<i>Bonnie J. Warmels</i> Signature of Licensee	10/5/23 Date
---	---	-----------------

Please return this completed form and fees to:  
 Michigan Liquor Control Commission  
 Mailing address: P.O. Box 30005, Lansing, MI 48909  
 Hand deliveries: Constitution Hall - 525 W. Allegan Street, Lansing, MI 48933  
 Overnight deliveries: 2407 N. Grand River Avenue, Lansing, MI 48906  
 Fax with Credit Card Authorization to: 517-284-8557



Williamstown Township City of Williamston  
Joint Annual Meeting  
October 18  
7:00 PM

11a.  
pg 1

Williamstown Township Hall  
4990 Zimmer Rd

7:00 Welcome  
Pledge  
Public Comment 3 minute limit

Introductions

Updates:

Senior Center

Williamston Schools

Williamston Library

NIESA

Williamstown Township

City of Williamston

Discussion:

Joint Visioning

Housing

River Grant

Youth Sports and Recreation

Adjourn

12c  
pg1

Fund 101 General Fund

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
101-000-001.00	Common Checking	645,173.65	479,474.71
101-000-002.25	Williamston Community Youth Recreation	4,118.79	4,118.79
101-000-004.00	Petty Cash	300.00	300.00
101-000-017.00	Investments	2,398,202.59	0.00
101-000-017.01	Investments - MI Class	0.00	2,104,122.87
101-000-017.02	Investments - MI Class Edge	0.00	216,878.15
101-000-017.03	Investments - Flagstar	0.00	202,742.48
101-000-078.00	Due From State	0.00	7,305.00
101-000-084.05	Due From Major Street	(15,304.59)	0.00
101-000-084.10	Due From DDA	(49,500.82)	84,757.92
101-000-084.11	Due From T.I.F.A. 2a	0.00	63.22
101-000-084.12	Due From T.I.F.A. 2B	(7,695.16)	(114,950.60)
101-000-084.13	Due From EDC	160.50	954.50
101-000-123.00	Prepaid Expenses	0.00	10,444.80
101-000-193.01	Long Term Advance to DDA	0.00	125,000.00
<b>Total Assets</b>		<b>2,975,454.96</b>	<b>3,121,211.84</b>
*** Liabilities ***			
101-000-202.00	Accounts Payable	5,371.40	2,179.32
101-000-258.00	Fringe Holding Account	(6,568.00)	(39,408.00)
101-000-265.01	Police/Count Bonds Payable	(222.00)	(222.00)
101-000-283.15	Granger Industrial Park Escrow	7,253.79	7,253.79
101-000-283.24	Tri-State Escrow	(6,893.44)	(6,893.44)
101-000-339.00	Deferred Revenue	416,676.77	416,676.77
<b>Total Liabilities</b>		<b>415,618.52</b>	<b>379,586.44</b>
*** Fund Balance ***			
101-000-385.01	Restricted Fund Bal - Police HRA	9,000.00	18,750.00
101-000-385.02	Fund Balance-Smith HRA	5,250.00	0.00
101-000-385.04	Fund Balance-Pintar HRA	2,250.00	0.00
101-000-385.05	Fund Balance-Rutherford HRA	2,250.00	0.00
101-000-390.00	Fund Balance	2,231,195.05	2,231,195.05
<b>Total Fund Balance</b>		<b>2,249,945.05</b>	<b>2,249,945.05</b>
<b>Beginning Fund Balance</b>		<b>2,249,945.05</b>	<b>2,249,945.05</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>580,990.96</b>
*22-23 End FB/23-24 Beg FB		2,830,936.01	
<b>Net of Revenues VS Expenditures - Current Year</b>		309,891.39	(89,310.61)
<b>Ending Fund Balance</b>		<b>2,559,836.44</b>	<b>2,741,625.40</b>
<b>Total Liabilities And Fund Balance</b>		<b>2,975,454.96</b>	<b>3,121,211.84</b>

\* Year Not Closed

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*pg 2*

Fund 202 Major Street

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
202-000-001.00	Common Checking	208,668.74	392,415.27
202-000-123.00	Prepaid Expenses	0.00	327.17
<b>Total Assets</b>		<b>208,668.74</b>	<b>392,742.44</b>
*** Liabilities ***			
202-000-202.00	Accounts Payable	2,289.00	0.00
202-000-214.00	Due To General Fund	(15,304.59)	0.00
<b>Total Liabilities</b>		<b>(13,015.59)</b>	<b>0.00</b>
*** Fund Balance ***			
202-000-390.00	Fund Balance	274,940.12	274,940.12
<b>Total Fund Balance</b>		<b>274,940.12</b>	<b>274,940.12</b>
<b>Beginning Fund Balance</b>		<b>274,940.12</b>	<b>274,940.12</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>132,865.49</b>
*22-23 End FB/23-24 Beg FB		407,805.61	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(53,255.79)</b>	<b>(15,063.17)</b>
<b>Ending Fund Balance</b>		<b>221,684.33</b>	<b>392,742.44</b>
<b>Total Liabilities And Fund Balance</b>		<b>208,668.74</b>	<b>392,742.44</b>

\* Year Not Closed

12c  
pg 3

Fund 203 Local Street

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
203-000-001.00	Common Checking	232,021.50	349,116.23
203-000-123.00	Prepaid Expenses	0.00	327.17
<b>Total Assets</b>		<b>232,021.50</b>	<b>349,443.40</b>
*** Liabilities ***			
203-000-202.00	Accounts Payable	216.48	0.00
<b>Total Liabilities</b>		<b>216.48</b>	<b>0.00</b>
*** Fund Balance ***			
203-000-390.00	Fund Balance	251,595.42	251,595.42
<b>Total Fund Balance</b>		<b>251,595.42</b>	<b>251,595.42</b>
<b>Beginning Fund Balance</b>		<b>251,595.42</b>	<b>251,595.42</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>47,906.47</b>
*22-23 End FB/23-24 Beg FB		299,501.89	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(19,790.40)</b>	<b>49,941.51</b>
<b>Ending Fund Balance</b>		<b>231,805.02</b>	<b>349,443.40</b>
<b>Total Liabilities And Fund Balance</b>		<b>232,021.50</b>	<b>349,443.40</b>

\* Year Not Closed

12c  
 4/10  
 pg 4

Fund 244 Economic Development Fund

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
244-000-001.00	Common Checking	0.00	7,841.60
244-000-002.00	Cash - Savings	7,978.59	0.00
244-000-017.00	Investments	64,739.57	0.00
244-000-017.01	Investments - MI Class	0.00	67,108.73
<b>Total Assets</b>		<b>72,718.16</b>	<b>74,950.33</b>
*** Liabilities ***			
244-000-202.00	Accounts Payable	48.50	0.00
244-000-214.00	Due To General Fund	160.50	954.50
<b>Total Liabilities</b>		<b>209.00</b>	<b>954.50</b>
*** Fund Balance ***			
244-000-390.00	Fund Balance	72,343.03	72,343.03
<b>Total Fund Balance</b>		<b>72,343.03</b>	<b>72,343.03</b>
<b>Beginning Fund Balance</b>		<b>72,343.03</b>	<b>72,343.03</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>1,806.44</b>
*22-23 End FB/23-24 Beg FB		74,149.47	
Net of Revenues VS Expenditures - Current Year		166.13	(153.64)
Ending Fund Balance		72,509.16	73,995.83
<b>Total Liabilities And Fund Balance</b>		<b>72,718.16</b>	<b>74,950.33</b>

\* Year Not Closed

12c  
 PG 5

Fund 246 TIFA 2A

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
246-000-001.00	Common Checking	0.00	6,750.82
246-000-002.00	Cash - Savings	6,736.76	0.00
246-000-136.00	Buildings, Additions And Improvements	55,879.14	55,879.14
246-000-137.00	Accum Depreciation - Bldg & Improvement	(33,530.02)	(35,392.66)
<b>Total Assets</b>		<b>29,085.88</b>	<b>27,237.30</b>
*** Liabilities ***			
246-000-214.00	Due To General Fund	0.00	63.22
<b>Total Liabilities</b>		<b>0.00</b>	<b>63.22</b>
*** Fund Balance ***			
246-000-390.00	Fund Balance	29,084.74	29,084.74
<b>Total Fund Balance</b>		<b>29,084.74</b>	<b>29,084.74</b>
Beginning Fund Balance		29,084.74	29,084.74
Net of Revenues VS Expenditures - 22-23			(1,910.66)
*22-23 End FB/23-24 Beg FB		27,174.08	
Net of Revenues VS Expenditures - Current Year		1.14	0.00
Ending Fund Balance		29,085.88	27,174.08
Total Liabilities And Fund Balance		29,085.88	27,237.30

\* Year Not Closed

Fund 247 TIFA 2B

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
247-000-001.00	Common Checking	0.00	171,912.42
247-000-002.00	Cash - Savings	148,891.05	0.00
247-000-017.00	Investments	62,240.46	0.00
247-000-017.01	Investments - MI Class	0.00	104,117.89
247-000-136.00	Buildings, Additions And Improvements	3,010,908.26	3,020,296.26
247-000-137.00	Accum Depreciation - Bldg & Improvement	(766,120.31)	(903,286.18)
<b>Total Assets</b>		<b>2,455,919.46</b>	<b>2,393,040.39</b>
*** Liabilities ***			
247-000-202.00	Accounts Payable	2,943.53	0.00
247-000-214.00	Due To General Fund	(7,695.16)	(114,950.60)
<b>Total Liabilities</b>		<b>(4,751.63)</b>	<b>(114,950.60)</b>
*** Fund Balance ***			
247-000-390.00	Fund Balance	2,418,921.05	2,418,921.05
<b>Total Fund Balance</b>		<b>2,418,921.05</b>	<b>2,418,921.05</b>
<b>Beginning Fund Balance</b>		<b>2,418,921.05</b>	<b>2,418,921.05</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>88,641.93</b>
*22-23 End FB/23-24 Beg FB		2,507,562.98	
<b>Net of Revenues VS Expenditures - Current Year</b>		41,750.04	428.01
<b>Ending Fund Balance</b>		<b>2,460,671.09</b>	<b>2,507,990.99</b>
<b>Total Liabilities And Fund Balance</b>		<b>2,455,919.46</b>	<b>2,393,040.39</b>

\* Year Not Closed

Fund 248 Downtown Development Authority

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
248-000-001.00	Common Checking	0.00	228,060.21
248-000-002.00	Cash - Savings	164,721.82	0.00
248-000-017.00	Investments	49,950.30	0.00
248-000-017.01	Investments - MI Class	0.00	55,499.84
248-000-120.07	2004 DDA River Refunding	7,604.36	7,865.09
248-000-136.00	Buildings, Additions And Improvements	2,465,256.53	2,841,505.08
248-000-137.00	Accum Depreciation - Bldg & Improvement	(919,306.00)	(986,273.03)
<b>Total Assets</b>		<b>1,768,227.01</b>	<b>2,146,657.19</b>
*** Liabilities ***			
248-000-202.00	Accounts Payable	2,698.12	0.00
248-000-214.00	Due To General Fund	(49,500.82)	84,757.92
248-000-214.08	Due To Equipment Fund	4,392.40	17,077.85
248-000-300.10	2004 DDA Refunding	55,000.00	25,000.00
248-000-300.17	2011 DDA GO Limited Bonds	265,000.00	135,000.00
248-000-314.00	Long Term Advance From General	0.00	125,000.00
<b>Total Liabilities</b>		<b>277,589.70</b>	<b>386,835.77</b>
*** Fund Balance ***			
248-000-390.00	Fund Balance	1,389,357.62	1,389,357.62
<b>Total Fund Balance</b>		<b>1,389,357.62</b>	<b>1,389,357.62</b>
<b>Beginning Fund Balance</b>		<b>1,389,357.62</b>	<b>1,389,357.62</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>285,893.37</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>1,675,250.99</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>101,279.69</b>	<b>84,570.43</b>
<b>Ending Fund Balance</b>		<b>1,490,637.31</b>	<b>1,759,821.42</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,768,227.01</b>	<b>2,146,657.19</b>

\* Year Not Closed



Fund 590 Sewer Fund

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
<b>*** Assets ***</b>			
590-000-001.00	Common Checking	263,759.62	274,612.22
590-000-002.20	2010 Sewer RD - RRI Account	50,732.23	50,732.23
590-000-002.22	2010 RD Sewer Bond & Interest Acct.	2,698.95	3,399.37
590-000-002.27	2010 RD Sewer Jr Lien Reserve	5,072.69	5,072.69
590-000-017.00	Investments	301,365.84	0.00
590-000-017.03	Investments - Flagstar	0.00	309,211.73
590-000-033.00	Utility Bills Receivable	11,681.35	9,837.18
590-000-120.03	Investments-Restricted RD Reserve	155,935.22	161,281.68
590-000-120.04	Investments-Restricted RRI	585,641.27	606,566.86
590-000-120.06	2011 DDA W/S Refunding Reserve	14,679.16	15,182.45
590-000-123.00	Prepaid Expenses	0.00	2,987.76
590-000-130.00	Fixed Assets - Land	48,391.75	48,391.75
590-000-136.00	Buildings, Additions And Improvements	17,491,148.41	17,504,991.66
590-000-137.00	Accum Depreciation - Bldg & Improvement	(8,502,227.05)	(8,845,017.33)
590-000-146.00	Equipment & Furniture	317,625.13	331,637.13
590-000-147.00	Accum. Depreciation - Equip & Furniture	(246,438.97)	(256,359.29)
590-000-158.01	Construction In Progress	6,029.50	20,441.00
590-000-196.00	Deferred Outflow	73,982.00	99,258.78
590-000-196.01	Deferred Outflow-OPEB	357.00	651.00
<b>Total Assets</b>		<b>10,580,434.10</b>	<b>10,342,878.87</b>
<b>*** Liabilities ***</b>			
590-000-202.00	Accounts Payable	1,007.89	(1,163.68)
590-000-300.13	2010 Sewage Disposal Revenue Bonds	2,917,000.00	2,854,000.00
590-000-300.16	2017 Capital Improvement Bond	93,000.00	86,000.00
590-000-334.00	Net Pension Liability	232,720.00	352,646.72
590-000-335.00	Net OPEB Liability	65,695.00	67,063.00
590-000-343.00	Accrued Vacation / P.l. Payable	15,560.00	17,162.00
590-000-360.00	Deferred Inflow	98,224.00	18,145.92
<b>Total Liabilities</b>		<b>3,423,206.89</b>	<b>3,393,853.96</b>
<b>*** Fund Balance ***</b>			
590-000-366.01	Deferred Inflow-OPEB	30,425.00	27,140.00
590-000-390.00	Fund Balance	7,223,831.68	7,223,831.68
<b>Total Fund Balance</b>		<b>7,254,256.68</b>	<b>7,250,971.68</b>
<b>Beginning Fund Balance</b>		<b>7,254,256.68</b>	<b>7,250,971.68</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>(289,235.54)</b>
*22-23 End FB/23-24 Beg FB		6,961,736.14	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(97,029.47)</b>	<b>(12,711.23)</b>
<b>Ending Fund Balance</b>		<b>7,157,227.21</b>	<b>6,949,024.91</b>
<b>Total Liabilities And Fund Balance</b>		<b>10,580,434.10</b>	<b>10,342,878.87</b>

\* Year Not Closed

12c  
 pg 9

Fund 591 Water Fund

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
591-000-001.00	Common Checking	339,938.78	291,709.91
591-000-002.02	Customer Guarantee Savings	11,188.39	11,188.39
591-000-002.21	2010 Water RD - RRI Account	6,946.83	6,946.83
591-000-002.23	2010 RD Water Bond & Interest Acct.	3,254.30	4,270.81
591-000-002.28	2010 RD Water Jr Lien Reserve	6,471.30	6,471.30
591-000-017.00	Investments	200,782.67	0.00
591-000-017.03	Investments - Flagstar	0.00	206,009.94
591-000-033.00	Utility Bills Receivable	11,055.24	10,239.15
591-000-120.03	Investments-Restricted RD Reserve	210,891.81	218,314.63
591-000-120.04	Investments-Restricted RRI	201,119.14	208,307.36
591-000-137.05	Investment-Restricted 21 Reserve	74,791.49	77,355.82
591-000-123.00	Prepaid Expenses	0.00	1,901.30
591-000-130.00	Fixed Assets - Land	417,865.28	417,865.28
591-000-136.00	Buildings, Additions And Improvements	10,296,947.49	10,451,124.54
591-000-137.00	Accum Depreciation - Bldg & Improvement	(3,361,629.09)	(3,580,289.97)
591-000-146.00	Equipment & Furniture	360,930.42	360,930.42
591-000-147.00	Accum. Depreciation - Equip & Furniture	(272,626.61)	(287,121.91)
591-000-158.01	Construction In Progress	6,029.50	20,441.00
591-000-196.00	Deferred Outflow	36,992.00	49,630.39
591-000-196.01	Deferred Outflow-OPEB	177.00	324.00
<b>Total Assets</b>		<b>8,551,125.94</b>	<b>8,475,619.19</b>
*** Liabilities ***			
591-000-202.00	Accounts Payable	1,879.34	0.00
591-000-255.00	Customer Deposits Payable	11,188.39	10,688.39
591-000-300.14	2010 Water Supply Revenue Bonds	3,952,000.00	3,865,000.00
591-000-300.16	2017 Capital Improvement Bond	474,300.00	438,600.00
591-000-300.21	2021 Water Refunding Bond	667,000.00	588,000.00
591-000-334.00	Net Pension Liability	116,361.00	176,324.36
591-000-335.00	Net OPEB Liability	32,848.00	33,532.00
591-000-343.00	Accrued Vacation / P.l. Payable	11,066.00	11,609.00
591-000-360.00	Deferred Inflow	49,111.00	9,071.96
<b>Total Liabilities</b>		<b>5,315,753.73</b>	<b>5,132,825.71</b>
*** Fund Balance ***			
591-000-366.01	Deferred Inflow-OPEB	15,212.00	13,569.00
591-000-390.00	Fund Balance	3,208,413.63	3,208,413.63
<b>Total Fund Balance</b>		<b>3,223,625.63</b>	<b>3,221,982.63</b>
<b>Beginning Fund Balance</b>		<b>3,223,625.63</b>	<b>3,221,982.63</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>104,850.34</b>
*22-23 End FB/23-24 Beg FB		3,326,832.97	
Net of Revenues VS Expenditures - Current Year		11,746.58	15,960.51
Ending Fund Balance		3,235,372.21	3,342,793.48
Total Liabilities And Fund Balance		8,551,125.94	8,475,619.19

\* Year Not Closed

*12c*  
*pg 10*

Fund 661 Equipment Fund

GL Number	Description	PERIOD ENDED 08/31/2022	PERIOD ENDED 08/31/2023
*** Assets ***			
661-000-001.00	Common Checking	12,043.02	87,612.23
661-000-017.00	Investments	228,180.98	0.00
661-000-017.01	Investments - MI Class	0.00	36,515.61
661-000-084.10	Due From DDA	4,392.40	17,077.85
661-000-123.00	Prepaid Expenses	0.00	3,185.29
661-000-146.00	Equipment & Furniture	1,569,550.03	1,626,198.03
661-000-147.00	Accum. Depreciation - Equip & Furniture	(1,274,420.41)	(1,407,037.74)
<b>Total Assets</b>		<b>539,746.02</b>	<b>363,551.27</b>
*** Liabilities ***			
661-000-202.00	Accounts Payable	851.32	485.00
661-000-304.00	Capital Lease	33,253.16	33,253.16
661-000-304.01	18 Vactor Capital Lease	81,018.89	0.00
<b>Total Liabilities</b>		<b>115,123.37</b>	<b>33,738.16</b>
*** Fund Balance ***			
661-000-390.00	Fund Balance	475,559.60	475,559.60
<b>Total Fund Balance</b>		<b>475,559.60</b>	<b>475,559.60</b>
Beginning Fund Balance		475,559.60	475,559.60
Net of Revenues VS Expenditures - 22-23			(141,560.48)
*22-23 End FB/23-24 Beg FB		333,999.12	
Net of Revenues VS Expenditures - Current Year		(50,936.95)	(4,186.01)
Ending Fund Balance		424,622.65	329,813.11
Total Liabilities And Fund Balance		539,746.02	363,551.27

\* Year Not Closed

*12c*  
*pg 11*

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDGT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 101 - General Fund					
Dept 000 - General Revenues					
101-000-401.01	Current Property Taxes	516,926.66	288,019.55	1,759,000.00	16.37
101-000-401.02	WASC Property Taxes	8,598.85	4,787.37	29,265.00	16.36
101-000-434.00	Mobile Home Tax	0.00	0.00	750.00	0.00
101-000-445.00	Penalties & Interest On Taxes	85.21	0.00	9,250.00	0.00
101-000-447.00	Property Tax Admin. Fee	18,869.92	10,904.88	85,000.00	12.83
101-000-476.00	Liquor License	3,340.37	0.00	4,250.00	0.00
101-000-477.00	Cable Franchise Fee	0.00	0.00	14,500.00	0.00
101-000-492.00	Zoning Permit Fees	515.00	705.00	4,500.00	15.67
101-000-493.00	Licenses & Permits	0.00	0.00	50.00	0.00
101-000-501.04	Bulletproof Vest Partnership - Federa.	384.00	0.00	1,200.00	0.00
101-000-543.01	Act 302 Training	0.00	0.00	500.00	0.00
101-000-573.00	Local Community Stabilization	0.00	0.00	17,500.00	0.00
101-000-574.01	Economic Vitality Incentive Program	0.00	0.00	47,050.00	0.00
101-000-574.02	Statutory Sales Tax	0.00	7,305.00	0.00	100.00
101-000-574.03	Constitutional Sales Tax	0.00	0.00	418,000.00	0.00
101-000-574.04	CVTRS PUBLIC SAFETY	0.00	0.00	2,530.00	0.00
101-000-642.00	General Sales	18,571.65	378.89	3,500.00	10.83
101-000-642.02	Garbage Bag Tag Sales	204.92	156.00	900.00	17.33
101-000-657.00	Parking Fines & Civil Infractions	200.00	2,232.97	12,500.00	17.86
101-000-658.00	Police Reports & Service Fees	3,901.15	106.00	2,500.00	4.24
101-000-665.01	Interest Income	7,645.03	0.00	12,500.00	0.00
101-000-671.00	Misc. Revenues	0.00	29.73	0.00	100.00
101-000-675.01	Donations	0.00	30,988.00	0.00	100.00
101-000-675.04	Donation - Comm Watch/National Nite O	0.00	80.00	1,000.00	8.00
101-000-675.08	Donations-Volunteers Park	19,992.00	0.00	0.00	0.00
101-000-675.09	Donation - Digital Sign	15,000.00	0.00	0.00	0.00
101-000-687.01	Misc Refunds - Ins, Workers Comp, etc	395.97	201.21	20,000.00	1.01
101-000-687.02	Administrative Reimbursements	0.00	0.00	145,000.00	0.00
101-000-699.07	Transfer From DDA	0.00	0.00	25,000.00	0.00
Net - Dept 000 - General Revenues		614,630.73	345,894.60	2,616,245.00	
Dept 101 - City Council					
101-101-702.00	Salaries & Wages	0.00	0.00	13,000.00	0.00
101-101-709.00	FICA	0.00	0.00	1,000.00	0.00
101-101-831.01	Memberships & Dues	0.00	2,364.00	2,500.00	94.56
101-101-860.00	Travel & Education	0.00	0.00	1,500.00	0.00
101-101-880.00	Community Promotion	800.00	600.00	6,500.00	9.23
101-101-900.00	Printing & Publishing	0.00	0.00	500.00	0.00
Net - Dept 101 - City Council		(800.00)	(2,964.00)	(25,000.00)	
Dept 172 - City Manager					
101-172-702.00	Salaries & Wages	12,792.02	16,515.29	110,000.00	15.01
101-172-709.00	FICA	978.58	1,263.44	8,500.00	14.86
101-172-710.00	Unemployment	0.00	0.00	10.00	0.00
101-172-712.00	Payment In Lieu Of Insurance	0.00	300.00	3,600.00	8.33
101-172-718.00	Insurance Premiums	503.90	439.53	2,100.00	20.93
101-172-718.01	HSA Contribution	134.83	72.29	150.00	48.19
101-172-723.00	Retiree Health Care-OPEB	1,744.83	12.24	0.00	100.00
101-172-724.00	Disability Premiums	60.92	41.70	300.00	13.90
101-172-725.00	Retirement	981.72	1,294.03	9,100.00	14.22
101-172-726.00	Workers Compensation	0.00	0.00	500.00	0.00
101-172-740.00	Operating Supplies	572.47	141.96	1,000.00	14.20
101-172-801.00	Professional Services	0.00	0.00	250.00	0.00
101-172-831.01	Memberships & Dues	145.00	0.00	1,000.00	0.00
101-172-860.00	Travel & Education	0.00	0.00	7,000.00	0.00
Net - Dept 172 - City Manager		(17,914.27)	(20,080.48)	(143,510.00)	
Dept 215 - Clerk					
101-215-702.00	Salaries & Wages	12,033.74	15,266.88	100,500.00	15.19
101-215-709.00	FICA	920.60	1,167.90	7,750.00	15.07
101-215-710.00	Unemployment	1.56	0.00	10.00	0.00
101-215-718.00	Insurance Premiums	3,027.86	3,875.58	19,050.00	20.34
101-215-718.01	HSA Contribution	1,730.34	1,355.42	3,500.00	38.73
101-215-724.00	Disability Premiums	93.95	60.96	400.00	15.24
101-215-725.00	Retirement	2,342.24	1,905.74	23,750.00	8.02
101-215-726.00	Workers Compensation	0.00	0.00	250.00	0.00
101-215-740.00	Operating Supplies	46.00	94.16	1,000.00	9.42
101-215-802.00	Contractual Services	550.00	0.00	3,500.00	0.00
101-215-820.01	Insurance - Liab. / Prop.	55.00	0.00	18,750.00	0.00
101-215-831.01	Memberships & Dues	0.00	0.00	400.00	0.00
101-215-860.00	Travel & Education	68.13	549.74	3,500.00	15.71

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BGDG USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 101 - General Fund					
101-215-900.00	Printing & Publishing	250.00	0.00	1,000.00	0.00
Net - Dept 215 - Clerk		(21,119.42)	(24,276.38)	(183,360.00)	
Dept 253 - Treasurer					
101-253-702.00	Salaries & Wages	4,578.17	16,185.86	108,500.00	14.92
101-253-709.00	FICA	343.68	1,230.56	8,300.00	14.83
101-253-710.00	Unemployment	1.56	0.00	10.00	0.00
101-253-718.00	Insurance Premiums	1,786.96	7,251.99	31,750.00	22.84
101-253-718.01	HSA Contribution	679.35	1,572.29	3,500.00	44.92
101-253-724.00	Disability Premiums	36.36	59.93	400.00	14.98
101-253-725.00	Retirement	1,143.30	1,747.46	19,000.00	9.20
101-253-726.00	Workers Compensation	0.00	0.00	250.00	0.00
101-253-740.00	Operating Supplies	113.28	0.00	3,500.00	0.00
101-253-802.00	Contractual Services	7,266.25	0.00	7,500.00	0.00
101-253-802.01	Computer & Software Maint. Contracts	2,041.00	3,351.00	30,000.00	11.17
101-253-803.00	Contract - Audit	1,517.88	4,678.44	6,952.00	67.30
101-253-831.01	Memberships & Dues	0.00	0.00	698.00	0.00
101-253-860.00	Travel & Education	0.00	0.00	3,000.00	0.00
Net - Dept 253 - Treasurer		(19,507.79)	(36,077.53)	(223,360.00)	
Dept 257 - Assessor					
101-257-740.00	Operating Supplies	42.00	0.00	0.00	0.00
101-257-802.00	Contractual Services	4,151.10	2,179.32	30,500.00	7.15
101-257-802.01	Computer & Software Maint. Contracts	135.00	420.00	500.00	84.00
101-257-900.00	Printing & Publishing	0.00	0.00	600.00	0.00
Net - Dept 257 - Assessor		(4,328.10)	(2,599.32)	(31,600.00)	
Dept 262 - Elections					
101-262-702.00	Salaries & Wages	2,359.50	0.00	17,500.00	0.00
101-262-709.00	FICA	0.00	0.00	1,300.00	0.00
101-262-718.00	Insurance Premiums	10.48	0.00	500.00	0.00
101-262-740.00	Operating Supplies	696.55	68.44	11,000.00	0.62
101-262-802.00	Contractual Services	535.00	0.00	4,000.00	0.00
101-262-860.00	Travel & Education	290.01	7.50	1,000.00	0.75
101-262-900.00	Printing & Publishing	167.32	0.00	2,000.00	0.00
Net - Dept 262 - Elections		(4,058.86)	(75.94)	(37,300.00)	
Dept 265 - Buildings & Grounds					
101-265-702.00	Salaries & Wages	4,009.40	5,118.35	35,000.00	14.62
101-265-704.00	Wages-Part Time	683.13	1,184.18	3,250.00	36.44
101-265-709.00	FICA	352.35	476.63	3,000.00	15.89
101-265-710.00	Unemployment	0.00	1.53	10.00	15.30
101-265-712.00	Payment In Lieu Of Insurance	0.00	0.00	200.00	0.00
101-265-718.00	Insurance Premiums	733.72	877.18	4,750.00	18.47
101-265-718.01	HSA Contribution	350.39	288.21	750.00	38.43
101-265-723.00	Retiree Health Care-OPEB	0.00	0.00	350.00	0.00
101-265-724.00	Disability Premiums	37.74	17.23	150.00	11.49
101-265-725.00	Retirement	544.21	432.05	5,400.00	8.00
101-265-726.00	Workers Compensation	0.00	0.00	150.00	0.00
101-265-740.00	Operating Supplies	1,324.40	2,298.16	9,000.00	25.54
101-265-802.00	Contractual Services	2,003.10	2,031.42	22,000.00	9.23
101-265-802.02	Office Equip. Rental/Maint Contracts	622.23	95.07	9,750.00	0.98
101-265-820.01	Insurance - Liab. / Prop.	0.00	0.00	9,850.00	0.00
101-265-850.00	Communications - Telephone	1,234.67	1,931.64	11,750.00	16.44
101-265-851.00	Postage	0.00	0.00	9,750.00	0.00
101-265-921.00	Utilities	4,051.27	4,115.33	39,000.00	10.55
101-265-930.01	Repairs & Maintenance Building	2,739.77	2,812.32	30,000.00	9.37
101-265-940.00	Equipment Rental	2,524.96	110.62	15,000.00	0.74
101-265-940.04	Library Lease	0.00	1,545.00	6,180.00	25.00
Net - Dept 265 - Buildings & Grounds		(21,211.34)	(23,334.92)	(215,290.00)	
Dept 266 - Attorney					
101-266-801.00	Professional Services	5,783.85	12,296.38	60,000.00	20.49
Net - Dept 266 - Attorney		(5,783.85)	(12,296.38)	(60,000.00)	
Dept 301 - Police					

12c  
Pg 13

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDGT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 101 - General Fund					
101-301-702.00	Salaries & Wages	52,240.40	69,143.01	465,500.00	14.85
101-301-704.00	Wages-Part Time	240.00	715.75	8,500.00	8.42
101-301-704.01	Wages - Crossing Guard	0.00	247.36	15,100.00	1.64
101-301-709.00	FICA	3,993.33	5,338.61	36,500.00	14.63
101-301-710.00	Unemployment	3.35	0.00	65.00	0.00
101-301-712.00	Payment In Lieu Of Insurance	600.00	0.00	5,000.00	0.00
101-301-718.00	Insurance Premiums	8,277.14	6,067.29	64,000.00	9.48
101-301-718.01	HSA Contribution	4,500.00	2,000.00	10,000.00	20.00
101-301-724.00	Disability Premiums	437.34	195.44	2,250.00	8.69
101-301-725.00	Retirement	12,683.71	17,263.10	150,000.00	11.51
101-301-726.00	Workers Compensation	0.00	0.00	4,500.00	0.00
101-301-740.00	Operating Supplies	3,642.67	528.77	15,000.00	3.53
101-301-745.00	Gasoline / Oil	5,078.55	3,180.44	20,000.00	15.90
101-301-767.00	Uniforms	768.00	231.45	4,500.00	5.14
101-301-802.00	Contractual Services	1,269.00	10.98	30,000.00	0.04
101-301-820.01	Insurance - Liab. / Prop.	0.00	0.00	14,025.00	0.00
101-301-831.01	Memberships & Dues	0.00	0.00	600.00	0.00
101-301-850.00	Communications - Telephone	565.83	544.22	7,000.00	7.77
101-301-860.00	Travel & Education	35.00	168.00	7,000.00	2.40
101-301-860.05	Act 302 Training	0.00	0.00	1,500.00	0.00
101-301-880.00	Community Promotion	0.00	0.00	250.00	0.00
101-301-880.02	Community Promotion - Police & Kids	0.00	0.00	2,000.00	0.00
101-301-880.03	Community Watch/National Night Out	(908.10)	173.50	3,000.00	5.78
101-301-900.00	Printing & Publishing	0.00	0.00	200.00	0.00
101-301-930.04	Equipment Repair/Maint	5,373.35	228.40	20,000.00	1.14
101-301-930.05	Communication Equip. Repair	0.00	0.00	6,500.00	0.00
Net - Dept 301 - Police		(98,799.57)	(106,036.32)	(892,990.00)	
Dept 371 - Building Inspections					
101-371-900.00	Printing & Publishing	212.00	0.00	250.00	0.00
Net - Dept 371 - Building Inspections		(212.00)	0.00	(250.00)	
Dept 441 - Department Of Public Works					
101-441-702.00	Salaries & Wages	1,040.48	5,292.22	9,500.00	55.71
101-441-704.00	Wages-Part Time	47.92	83.11	300.00	27.70
101-441-709.00	FICA	82.83	410.63	700.00	58.66
101-441-710.00	Unemployment	0.00	0.11	10.00	1.10
101-441-712.00	Payment In Lieu Of Insurance	0.00	0.00	50.00	0.00
101-441-718.00	Insurance Premiums	187.91	184.38	900.00	20.49
101-441-718.01	HSA Contribution	110.70	68.80	200.00	34.40
101-441-724.00	Disability Premiums	8.46	4.33	50.00	8.66
101-441-725.00	Retirement	165.19	119.38	1,850.00	6.45
101-441-726.00	Workers Compensation	0.00	0.00	50.00	0.00
101-441-740.00	Operating Supplies	166.98	1,354.81	7,000.00	19.35
101-441-767.00	Uniforms	0.00	0.00	3,000.00	0.00
101-441-802.00	Contractual Services	379.39	167.60	8,000.00	2.10
101-441-831.01	Memberships & Dues	0.00	0.00	500.00	0.00
101-441-860.00	Travel & Education	89.05	161.50	1,500.00	10.77
Net - Dept 441 - Department Of Public Works		(2,278.91)	(7,846.87)	(33,610.00)	
Dept 445 - Drains					
101-445-963.00	County Drains At Large	0.00	0.00	3,500.00	0.00
Net - Dept 445 - Drains		0.00	0.00	(3,500.00)	
Dept 448 - Street Lighting					
101-448-740.00	Operating Supplies	0.00	0.00	6,000.00	0.00
101-448-802.00	Contractual Services	0.00	0.00	5,000.00	0.00
101-448-921.00	Utilities	4,718.75	5,728.81	60,000.00	9.55
Net - Dept 448 - Street Lighting		(4,718.75)	(5,728.81)	(71,000.00)	
Dept 525 - City Tree Service					
101-525-702.00	Salaries & Wages	5,526.62	7,044.57	46,600.00	15.12
101-525-704.00	Wages-Part Time	556.72	965.07	2,900.00	33.28
101-525-709.00	FICA	463.08	609.96	3,900.00	15.64
101-525-710.00	Unemployment	0.00	1.25	10.00	12.50
101-525-712.00	Payment In Lieu Of Insurance	0.00	0.00	350.00	0.00
101-525-718.00	Insurance Premiums	733.70	1,002.02	5,500.00	18.22
101-525-718.01	HSA Contribution	391.49	374.02	1,200.00	31.17

12c  
Pg 14

GL NUMBER	DESCRIPTION	YTD BALANCE		YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDGT USED
		08/31/2022	08/31/2023	08/31/2022	08/31/2023		
		NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)		
Fund 101 - General Fund							
101-525-724.00	Disability Premiums	39.46		23.94		175.00	13.68
101-525-725.00	Retirement	848.86		649.05		8,500.00	7.64
101-525-726.00	Workers Compensation	0.00		0.00		350.00	0.00
101-525-740.00	Operating Supplies	0.00		0.00		500.00	0.00
101-525-802.00	Contractual Services	1,800.00		13,427.50		15,000.00	89.52
101-525-940.00	Equipment Rental	3,164.00		447.56		48,000.00	0.93
Net - Dept 525 - City Tree Service		(13,523.93)		(24,544.94)		(132,985.00)	
Dept 567 - Cemetery							
101-567-965.00	Cemetery Contribution	0.00		18,000.00		15,000.00	120.00
Net - Dept 567 - Cemetery		0.00		(18,000.00)		(15,000.00)	
Dept 701 - Planning							
101-701-702.00	Salaries & Wages	0.00		0.00		5,000.00	0.00
101-701-709.00	FICA	0.00		0.00		500.00	0.00
101-701-710.00	Unemployment	0.00		0.00		15.00	0.00
101-701-802.00	Contractual Services	6,079.50		1,998.00		34,000.00	5.88
101-701-831.01	Memberships & Dues	0.00		0.00		500.00	0.00
101-701-860.00	Travel & Education	0.00		0.00		1,000.00	0.00
101-701-900.00	Printing & Publishing	1,430.00		0.00		1,000.00	0.00
Net - Dept 701 - Planning		(7,509.50)		(1,998.00)		(42,015.00)	
Dept 728 - Comm. & Econ. Dev. Administration							
101-728-802.00	Contractual Services	0.00		0.00		5,000.00	0.00
101-728-831.01	Memberships & Dues	0.00		0.00		3,000.00	0.00
Net - Dept 728 - Comm. & Econ. Dev. Administration		0.00		0.00		(8,000.00)	
Dept 751 - Parks And Recreation							
101-751-702.00	Salaries & Wages	3,667.41		4,671.20		31,500.00	14.83
101-751-704.00	Wages-Part Time	1,523.55		2,641.13		7,500.00	35.22
101-751-709.00	FICA	395.63		557.50		2,900.00	19.22
101-751-710.00	Unemployment	0.00		3.41		10.00	34.10
101-751-712.00	Payment In Lieu Of Insurance	0.00		0.00		250.00	0.00
101-751-718.00	Insurance Premiums	490.94		664.48		3,500.00	18.99
101-751-718.01	HSA Contribution	264.16		248.00		650.00	38.15
101-751-724.00	Disability Premiums	26.29		15.82		125.00	12.66
101-751-725.00	Retirement	563.98		430.42		5,750.00	7.49
101-751-726.00	Workers Compensation	0.00		0.00		400.00	0.00
101-751-740.00	Operating Supplies	100.00		12,388.91		3,000.00	412.96
101-751-802.00	Contractual Services	5,507.00		16,961.66		50,000.00	33.92
101-751-803.05	WASC Agreement	0.00		0.00		28,000.00	0.00
101-751-820.01	Insurance - Liab. / Prop.	0.00		0.00		500.00	0.00
101-751-880.05	Art Festival	0.00		0.00		15,000.00	0.00
101-751-921.00	Utilities	1,048.96		740.48		6,000.00	12.34
101-751-930.01	Repairs & Maintenance Building	3,444.59		2,108.07		18,000.00	11.71
101-751-940.00	Equipment Rental	6,000.54		314.24		28,000.00	1.12
Net - Dept 751 - Parks And Recreation		(23,033.05)		(41,745.32)		(201,085.00)	
Dept 901 - Capital Outlay							
101-901-970.07	Technology	0.00		2,000.00		51,000.00	3.92
101-901-970.13	Volunteers Park	19,992.00		19,600.00		0.00	100.00
101-901-970.20	Police	39,948.00		0.00		60,000.00	0.00
Net - Dept 901 - Capital Outlay		(59,940.00)		(21,600.00)		(111,000.00)	
Dept 990 - Transfers							
101-990-995.02	Transfer To Major Street	0.00		0.00		650,000.00	0.00
101-990-995.03	Transfer To Local Street	0.00		60,000.00		60,000.00	100.00
101-990-995.06	Transfer To Equipment Fund	0.00		26,000.00		26,000.00	100.00
Net - Dept 990 - Transfers		0.00		(86,000.00)		(736,000.00)	
Fund 101 - General Fund:							

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REVENUE AND EXPENDITURE REPORT FOR CITY OF WILLIAMSTON  
PERIOD ENDING 08/31/2023  
% Fiscal Year Completed: 16.94

*12c*  
*pg 15*

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDGT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 101 - General Fund					
TOTAL REVENUES		614,630.73	345,894.60	2,616,245.00	13.22
TOTAL EXPENDITURES		304,739.34	435,205.21	3,166,855.00	13.74
NET OF REVENUES & EXPENDITURES		309,891.39	(89,310.61)	(550,610.00)	16.22



*12c*  
*pg 16*

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDTG USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
<b>Fund 202 - Major Street</b>					
<b>Dept 000 - General Revenues</b>					
202-000-540.00	State Grants	0.00	0.00	375,000.00	0.00
202-000-546.00	Act 51	0.00	0.00	369,653.00	0.00
202-000-546.01	Local Roads Program	0.00	0.00	7,000.00	0.00
202-000-570.01	State Metro. Act Of 2002	0.00	0.00	13,500.00	0.00
202-000-699.01	Transfer From General Fund	0.00	0.00	650,000.00	0.00
<b>Net - Dept 000 - General Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>1,415,153.00</b>	
<b>Dept 444 - Sidewalks</b>					
202-444-702.00	Salaries & Wages	176.86	225.98	1,500.00	15.07
202-444-709.00	FICA	13.44	17.22	100.00	17.22
202-444-710.00	Unemployment	0.00	0.00	10.00	0.00
202-444-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
202-444-718.00	Insurance Premiums	23.16	32.13	160.00	20.08
202-444-718.01	HSA Contribution	12.14	12.00	30.00	40.00
202-444-724.00	Disability Premiums	1.24	0.70	10.00	7.00
202-444-725.00	Retirement	27.15	20.81	300.00	6.94
202-444-726.00	Workers Compensation	0.00	0.00	10.00	0.00
202-444-740.00	Operating Supplies	0.00	0.00	1,000.00	0.00
202-444-802.00	Contractual Services	4,850.00	795.25	16,000.00	4.97
202-444-940.00	Equipment Rental	178.38	0.00	1,000.00	0.00
<b>Net - Dept 444 - Sidewalks</b>		<b>(5,282.37)</b>	<b>(1,104.09)</b>	<b>(20,130.00)</b>	
<b>Dept 459 - Preservation/Structural Improvements</b>					
202-459-970.23	N. Putnam St.	0.00	542.32	1,300,000.00	0.04
<b>Net - Dept 459 - Preservation/Structural Improvements</b>		<b>0.00</b>	<b>(542.32)</b>	<b>(1,300,000.00)</b>	
<b>Dept 467 - Surface Maintenance</b>					
202-467-702.00	Salaries & Wages	1,254.75	1,574.56	12,000.00	13.12
202-467-704.00	Wages-Part Time	47.92	83.10	200.00	41.55
202-467-709.00	FICA	99.16	126.12	800.00	15.77
202-467-710.00	Unemployment	0.00	0.11	10.00	1.10
202-467-712.00	Payment In Lieu Of Insurance	0.00	0.00	65.00	0.00
202-467-718.00	Insurance Premiums	195.32	224.00	1,100.00	20.36
202-467-718.01	HSA Contribution	119.22	83.59	280.00	29.85
202-467-724.00	Disability Premiums	9.85	5.32	50.00	10.64
202-467-725.00	Retirement	197.14	145.11	2,200.00	6.60
202-467-726.00	Workers Compensation	0.00	0.00	30.00	0.00
202-467-740.00	Operating Supplies	0.00	0.00	4,000.00	0.00
202-467-802.00	Contractual Services	25,000.00	1,508.33	38,000.00	3.97
202-467-940.00	Equipment Rental	2,566.14	1,119.87	14,500.00	7.72
<b>Net - Dept 467 - Surface Maintenance</b>		<b>(29,489.50)</b>	<b>(4,870.11)</b>	<b>(73,235.00)</b>	
<b>Dept 468 - Bridge Maintenance</b>					
202-468-702.00	Salaries & Wages	29.31	37.61	250.00	15.04
202-468-704.00	Wages-Part Time	12.13	20.98	60.00	34.97
202-468-709.00	FICA	3.17	4.44	25.00	17.76
202-468-710.00	Unemployment	0.00	0.03	10.00	0.30
202-468-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
202-468-718.00	Insurance Premiums	3.96	5.32	30.00	17.73
202-468-718.01	HSA Contribution	2.25	2.01	10.00	20.10
202-468-724.00	Disability Premiums	0.22	0.14	10.00	1.40
202-468-725.00	Retirement	4.55	3.50	50.00	7.00
202-468-726.00	Workers Compensation	0.00	0.00	10.00	0.00
202-468-740.00	Operating Supplies	79.26	170.94	100.00	170.94
202-468-802.00	Contractual Services	0.00	0.00	1,500.00	0.00
202-468-940.00	Equipment Rental	0.00	0.00	100.00	0.00
<b>Net - Dept 468 - Bridge Maintenance</b>		<b>(134.85)</b>	<b>(244.97)</b>	<b>(2,165.00)</b>	
<b>Dept 471 - Right-of-Way Maintenance</b>					
202-471-702.00	Salaries & Wages	228.76	293.69	1,800.00	16.32
202-471-704.00	Wages-Part Time	69.21	119.96	350.00	34.27
202-471-709.00	FICA	22.67	31.49	200.00	15.75
202-471-710.00	Unemployment	0.00	0.15	10.00	1.50
202-471-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
202-471-718.00	Insurance Premiums	27.82	41.77	200.00	20.89
202-471-718.01	HSA Contribution	13.49	15.61	50.00	31.22
202-471-724.00	Disability Premiums	1.62	0.98	10.00	9.80

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDTG USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 202 - Major Street					
202-471-725.00	Retirement	34.77	27.08	325.00	8.33
202-471-726.00	Workers Compensation	0.00	0.00	10.00	0.00
202-471-740.00	Operating Supplies	605.36	0.00	4,500.00	0.00
202-471-802.00	Contractual Services	14,936.50	1,978.00	17,500.00	11.30
202-471-940.00	Equipment Rental	253.77	0.00	3,500.00	0.00
Net - Dept 471 - Right-of-Way Maintenance		(16,193.97)	(2,508.73)	(28,465.00)	
Dept 472 - Winter Maintenance					
202-472-702.00	Salaries & Wages	869.07	1,099.90	7,500.00	14.67
202-472-709.00	FICA	66.07	83.61	600.00	13.94
202-472-710.00	Unemployment	0.00	0.00	10.00	0.00
202-472-712.00	Payment In Lieu Of Insurance	0.00	0.00	60.00	0.00
202-472-718.00	Insurance Premiums	124.40	156.51	850.00	18.41
202-472-718.01	HSA Contribution	71.11	58.40	200.00	29.20
202-472-724.00	Disability Premiums	6.51	3.78	40.00	9.45
202-472-725.00	Retirement	134.88	101.34	1,275.00	7.95
202-472-726.00	Workers Compensation	0.00	0.00	40.00	0.00
202-472-740.00	Operating Supplies	0.00	0.00	16,500.00	0.00
202-472-802.00	Contractual Services	0.00	0.00	3,000.00	0.00
202-472-940.00	Equipment Rental	0.00	0.00	14,000.00	0.00
Net - Dept 472 - Winter Maintenance		(1,272.04)	(1,503.54)	(44,075.00)	
Dept 473 - Traffic Control					
202-473-702.00	Salaries & Wages	53.07	60.12	800.00	7.52
202-473-709.00	FICA	3.90	4.44	85.00	5.22
202-473-710.00	Unemployment	0.00	0.00	10.00	0.00
202-473-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
202-473-718.00	Insurance Premiums	15.79	8.56	120.00	7.13
202-473-718.01	HSA Contribution	13.05	3.20	20.00	16.00
202-473-724.00	Disability Premiums	0.58	0.13	10.00	1.30
202-473-725.00	Retirement	9.51	5.55	190.00	2.92
202-473-726.00	Workers Compensation	0.00	0.00	10.00	0.00
202-473-740.00	Operating Supplies	229.24	160.00	3,500.00	4.57
202-473-802.00	Contractual Services	0.00	3,102.50	11,500.00	26.98
202-473-940.00	Equipment Rental	246.92	0.00	500.00	0.00
Net - Dept 473 - Traffic Control		(572.06)	(3,344.50)	(16,755.00)	
Dept 515 - Administrative					
202-515-803.00	Contract - Audit	311.00	944.91	1,405.00	67.25
202-515-803.01	Fund Administration	0.00	0.00	6,000.00	0.00
202-515-820.01	Insurance - Liab. / Prop.	0.00	0.00	1,400.00	0.00
Net - Dept 515 - Administrative		(311.00)	(944.91)	(8,805.00)	
Dept 906 - Debt Service					
202-906-991.04	2017 Cap Improv Bond Principal	0.00	0.00	29,250.00	0.00
202-906-994.02	2017 Cap Improv Bond Interest	0.00	0.00	8,276.00	0.00
Net - Dept 906 - Debt Service		0.00	0.00	(37,526.00)	
Fund 202 - Major Street:					
TOTAL REVENUES		0.00	0.00	1,415,153.00	0.00
TOTAL EXPENDITURES		53,255.79	15,063.17	1,531,156.00	0.98
NET OF REVENUES & EXPENDITURES		(53,255.79)	(15,063.17)	(116,003.00)	12.99

*12c*  
*pg 18*

GL NUMBER	DESCRIPTION	YTD BALANCE		YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDTG USED
		08/31/2022 NORMAL	(ABNORMAL)	08/31/2023 NORMAL	(ABNORMAL)		
Fund 203 - Local Street							
Dept 000 - General Revenues							
203-000-546.00	Act 51	0.00	0.00			116,100.00	0.00
203-000-546.01	Local Roads Program	0.00	0.00			2,050.00	0.00
203-000-642.00	General Sales	0.00	0.00			3,000.00	0.00
203-000-699.01	Transfer From General Fund	0.00	60,000.00			60,000.00	100.00
Net - Dept 000 - General Revenues		0.00	60,000.00			181,150.00	
Dept 444 - Sidewalks							
203-444-702.00	Salaries & Wages	203.23	263.92			1,600.00	16.50
203-444-704.00	Wages-Part Time	2.91	5.01			20.00	25.05
203-444-709.00	FICA	15.60	20.45			130.00	15.73
203-444-710.00	Unemployment	0.00	0.01			10.00	0.10
203-444-712.00	Payment In Lieu Of Insurance	0.00	0.00			10.00	0.00
203-444-718.00	Insurance Premiums	21.82	37.48			165.00	22.72
203-444-718.01	HSA Contribution	9.02	13.98			40.00	34.95
203-444-724.00	Disability Premiums	1.38	0.83			10.00	8.30
203-444-725.00	Retirement	30.43	24.29			300.00	8.10
203-444-726.00	Workers Compensation	0.00	0.00			10.00	0.00
203-444-740.00	Operating Supplies	0.00	19.46			2,000.00	0.97
203-444-802.00	Contractual Services	800.00	0.00			12,000.00	0.00
203-444-940.00	Equipment Rental	0.00	9.39			2,000.00	0.47
Net - Dept 444 - Sidewalks		(1,084.39)	(394.82)			(18,295.00)	
Dept 467 - Surface Maintenance							
203-467-702.00	Salaries & Wages	1,504.99	1,906.16			12,700.00	15.01
203-467-704.00	Wages-Part Time	33.42	57.91			160.00	36.19
203-467-709.00	FICA	117.10	149.45			1,100.00	13.59
203-467-710.00	Unemployment	0.00	0.07			10.00	0.70
203-467-712.00	Payment In Lieu Of Insurance	0.00	0.00			80.00	0.00
203-467-718.00	Insurance Premiums	213.88	271.20			1,500.00	18.08
203-467-718.01	HSA Contribution	121.50	101.21			280.00	36.15
203-467-724.00	Disability Premiums	11.22	6.45			60.00	10.75
203-467-725.00	Retirement	233.33	175.63			2,300.00	7.64
203-467-726.00	Workers Compensation	0.00	0.00			200.00	0.00
203-467-740.00	Operating Supplies	0.00	0.00			4,500.00	0.00
203-467-802.00	Contractual Services	10,840.00	0.00			35,500.00	0.00
203-467-940.00	Equipment Rental	2,584.81	1,088.34			20,000.00	5.44
Net - Dept 467 - Surface Maintenance		(15,660.25)	(3,756.42)			(78,390.00)	
Dept 468 - Bridge Maintenance							
203-468-740.00	Operating Supplies	0.00	0.00			1,500.00	0.00
203-468-802.00	Contractual Services	0.00	0.00			12,500.00	0.00
203-468-940.00	Equipment Rental	52.34	0.00			250.00	0.00
Net - Dept 468 - Bridge Maintenance		(52.34)	0.00			(14,250.00)	
Dept 471 - Right-of-Way Maintenance							
203-471-702.00	Salaries & Wages	91.33	113.08			1,050.00	10.77
203-471-704.00	Wages-Part Time	122.01	211.48			400.00	52.87
203-471-709.00	FICA	16.23	24.73			130.00	19.02
203-471-710.00	Unemployment	0.00	0.27			10.00	2.70
203-471-712.00	Payment In Lieu Of Insurance	0.00	0.00			10.00	0.00
203-471-718.00	Insurance Premiums	16.16	16.07			110.00	14.61
203-471-718.01	HSA Contribution	10.78	5.99			25.00	23.96
203-471-724.00	Disability Premiums	0.66	0.42			10.00	4.20
203-471-725.00	Retirement	14.68	10.43			195.00	5.35
203-471-726.00	Workers Compensation	0.00	0.00			20.00	0.00
203-471-740.00	Operating Supplies	0.00	0.00			2,000.00	0.00
203-471-802.00	Contractual Services	958.50	0.00			2,500.00	0.00
203-471-940.00	Equipment Rental	116.07	18.78			3,200.00	0.59
Net - Dept 471 - Right-of-Way Maintenance		(1,346.42)	(401.25)			(9,660.00)	
Dept 472 - Winter Maintenance							
203-472-702.00	Salaries & Wages	794.73	1,002.10			7,100.00	14.11
203-472-709.00	FICA	60.49	76.30			600.00	12.72
203-472-710.00	Unemployment	0.00	0.00			10.00	0.00
203-472-712.00	Payment In Lieu Of Insurance	0.00	0.00			50.00	0.00
203-472-718.00	Insurance Premiums	118.29	142.52			1,000.00	14.25
203-472-718.01	HSA Contribution	69.75	53.19			150.00	35.46

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDDT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 203 - Local Street					
203-472-724.00	Disability Premiums	6.00	3.36	30.00	11.20
203-472-725.00	Retirement	124.05	92.30	1,300.00	7.10
203-472-726.00	Workers Compensation	0.00	0.00	85.00	0.00
203-472-740.00	Operating Supplies	0.00	0.00	16,500.00	0.00
203-472-802.00	Contractual Services	0.00	0.00	2,500.00	0.00
203-472-940.00	Equipment Rental	28.17	0.00	10,500.00	0.00
Net - Dept 472 - Winter Maintenance		(1,201.48)	(1,369.77)	(39,825.00)	
Dept 473 - Traffic Control					
203-473-702.00	Salaries & Wages	28.07	29.97	850.00	3.53
203-473-709.00	FICA	2.14	2.28	70.00	3.26
203-473-710.00	Unemployment	0.00	0.00	10.00	0.00
203-473-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
203-473-718.00	Insurance Premiums	10.73	4.26	85.00	5.01
203-473-718.01	HSA Contribution	9.45	1.59	20.00	7.95
203-473-724.00	Disability Premiums	0.38	0.15	10.00	1.50
203-473-725.00	Retirement	5.44	2.80	165.00	1.70
203-473-726.00	Workers Compensation	0.00	0.00	10.00	0.00
203-473-740.00	Operating Supplies	135.00	160.00	3,000.00	5.33
203-473-802.00	Contractual Services	0.00	3,102.50	6,500.00	47.73
203-473-940.00	Equipment Rental	37.83	164.33	500.00	32.87
Net - Dept 473 - Traffic Control		(229.04)	(3,467.88)	(11,230.00)	
Dept 515 - Administrative					
203-515-803.00	Contract - Audit	216.48	668.35	995.00	67.17
203-515-803.01	Fund Administration	0.00	0.00	6,000.00	0.00
203-515-820.01	Insurance - Liab. / Prop.	0.00	0.00	1,400.00	0.00
Net - Dept 515 - Administrative		(216.48)	(668.35)	(8,395.00)	
Fund 203 - Local Street:					
TOTAL REVENUES		0.00	60,000.00	181,150.00	33.12
TOTAL EXPENDITURES		19,790.40	10,058.49	180,045.00	5.59
NET OF REVENUES & EXPENDITURES		(19,790.40)	49,941.51	1,105.00	4,519.59

pg 20

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BGD USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 244 - Economic Development Fund					
Dept 000 - General Revenues					
244-000-665.01	Interest Income	214.63	0.00	825.00	0.00
Net - Dept 000 - General Revenues		214.63	0.00	825.00	
Dept 728 - Comm. & Econ. Dev. Administration					
244-728-801.01	Legal Services	0.00	0.00	300.00	0.00
244-728-803.00	Contract - Audit	48.50	153.64	230.00	66.80
244-728-803.01	Fund Administration	0.00	0.00	500.00	0.00
244-728-955.00	Miscellaneous	0.00	0.00	50.00	0.00
Net - Dept 728 - Comm. & Econ. Dev. Administration		(48.50)	(153.64)	(1,080.00)	
Fund 244 - Economic Development Fund:					
TOTAL REVENUES		214.63	0.00	825.00	0.00
TOTAL EXPENDITURES		48.50	153.64	1,080.00	14.23
NET OF REVENUES & EXPENDITURES		166.13	(153.64)	(255.00)	60.25

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REVENUE AND EXPENDITURE REPORT FOR CITY OF WILLIAMSTON  
 PERIOD ENDING 08/31/2023  
 % Fiscal Year Completed: 16.94

Page: 11/18  
 12c  
 pg 21

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 246 - TIFA 2A					
Dept 000 - General Revenues					
246-000-665.01	Interest Income	1.14	0.00	12.00	0.00
Net - Dept 000 - General Revenues		1.14	0.00	12.00	
Dept 728 - Comm. & Econ. Dev. Administration					
246-728-955.00	Miscellaneous	0.00	0.00	75.00	0.00
Net - Dept 728 - Comm. & Econ. Dev. Administration		0.00	0.00	(75.00)	
Fund 246 - TIFA 2A:					
TOTAL REVENUES		1.14	0.00	12.00	0.00
TOTAL EXPENDITURES		0.00	0.00	75.00	0.00
NET OF REVENUES & EXPENDITURES		1.14	0.00	(63.00)	0.00

*12c*  
*pg 22*

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BGD T USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 247 - TIFA 2B					
Dept 000 - General Revenues					
247-000-401.01	Current Property Taxes	45,972.57	15,051.12	222,000.00	6.78
247-000-573.00	Local Community Stabilization	0.00	0.00	35,000.00	0.00
247-000-665.01	Interest Income	230.31	0.00	1,200.00	0.00
247-000-673.01	Sale Of Fixed Assets	0.00	0.00	1.00	0.00
Net - Dept 000 - General Revenues		46,202.88	15,051.12	258,201.00	
Dept 728 - Comm. & Econ. Dev. Administration					
247-728-801.00	Professional Services	0.00	1,000.00	2,000.00	50.00
247-728-801.01	Legal Services	1,000.00	0.00	6,000.00	0.00
247-728-802.00	Contractual Services	0.00	0.00	2,000.00	0.00
247-728-803.00	Contract - Audit	420.53	1,305.97	1,940.00	67.32
247-728-803.01	Fund Administration	0.00	0.00	30,000.00	0.00
247-728-803.04	Ingham EDC Contract	0.00	0.00	9,500.00	0.00
247-728-921.00	Utilities	509.31	617.14	7,000.00	8.82
247-728-955.00	Miscellaneous	0.00	0.00	500.00	0.00
247-728-970.00	Capital Outlay	2,523.00	11,700.00	2,500.00	468.00
Net - Dept 728 - Comm. & Econ. Dev. Administration		(4,452.84)	(14,623.11)	(61,440.00)	
Fund 247 - TIFA 2B:					
TOTAL REVENUES		46,202.88	15,051.12	258,201.00	5.83
TOTAL EXPENDITURES		4,452.84	14,623.11	61,440.00	23.80
NET OF REVENUES & EXPENDITURES		41,750.04	428.01	196,761.00	0.22

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PERIOD ENDING 08/31/2023

DB: Williamston

% Fiscal Year Completed: 16.94

pg 23

GL NUMBER	DESCRIPTION	YTD BALANCE	YTD BALANCE	2023-24	% BDTG USED
		08/31/2022	08/31/2023	ORIGINAL BUDGET	
		NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		
Fund 248 - Downtown Development Authority					
Dept 000 - General Revenues					
248-000-401.01	Current Property Taxes	117,508.17	95,216.78	374,000.00	25.46
248-000-573.00	Local Community Stabilization	0.00	0.00	3,500.00	0.00
248-000-665.01	Interest Income	217.01	0.00	1,000.00	0.00
Net - Dept 000 - General Revenues		117,725.18	95,216.78	378,500.00	
Dept 728 - Comm. & Econ. Dev. Administration					
248-728-702.00	Salaries & Wages	3,029.13	3,804.89	30,000.00	12.68
248-728-704.00	Wages-Part Time	712.16	1,234.54	2,500.00	49.38
248-728-709.00	FICA	284.95	384.02	2,250.00	17.07
248-728-710.00	Unemployment	0.00	1.59	10.00	15.90
248-728-712.00	Payment In Lieu Of Insurance	0.00	0.00	200.00	0.00
248-728-718.00	Insurance Premiums	467.75	541.20	2,600.00	20.82
248-728-718.01	HSA Contribution	283.96	201.99	500.00	40.40
248-728-724.00	Disability Premiums	23.51	12.88	100.00	12.88
248-728-725.00	Retirement	475.38	350.59	4,800.00	7.30
248-728-726.00	Workers Compensation	0.00	0.00	400.00	0.00
248-728-801.01	Legal Services	0.00	0.00	2,500.00	0.00
248-728-802.00	Contractual Services	0.00	0.00	12,500.00	0.00
248-728-803.00	Contract - Audit	398.12	1,229.15	1,830.00	67.17
248-728-803.01	Fund Administration	0.00	0.00	21,000.00	0.00
248-728-803.06	Niesa - Contract	0.00	0.00	10,000.00	0.00
248-728-880.00	Community Promotion	0.00	0.00	25,000.00	0.00
248-728-880.01	Holiday Decorations/maint.	0.00	0.00	5,000.00	0.00
248-728-921.00	Utilities	2,619.28	2,680.32	35,000.00	7.66
248-728-940.00	Equipment Rental	2,148.79	205.18	22,000.00	0.93
248-728-955.00	Miscellaneous	74.96	0.00	1,000.00	0.00
248-728-964.00	Private/commercial Rehab.	4,550.00	0.00	10,000.00	0.00
Net - Dept 728 - Comm. & Econ. Dev. Administration		(15,067.99)	(10,646.35)	(189,190.00)	
Dept 901 - Capital Outlay					
248-901-970.08	Boat Launch & Parking Lot	1,377.50	0.00	0.00	0.00
Net - Dept 901 - Capital Outlay		(1,377.50)	0.00	0.00	
Dept 906 - Debt Service					
248-906-991.06	1999 Refunding Bond Principal	0.00	0.00	135,000.00	0.00
248-906-991.11	2004 DDA Refunding Bonds	0.00	0.00	25,000.00	0.00
248-906-994.06	1999 Refunding Bond Interest	0.00	0.00	1,850.00	0.00
248-906-994.11	2004 DDA Refunding Interest	0.00	0.00	625.00	0.00
Net - Dept 906 - Debt Service		0.00	0.00	(162,475.00)	
Dept 990 - Transfers					
248-990-995.00	Transfer To General Fund	0.00	0.00	25,000.00	0.00
Net - Dept 990 - Transfers		0.00	0.00	(25,000.00)	
Fund 248 - Downtown Development Authority:					
TOTAL REVENUES		117,725.18	95,216.78	378,500.00	25.16
TOTAL EXPENDITURES		16,445.49	10,646.35	376,665.00	2.83
NET OF REVENUES & EXPENDITURES		101,279.69	84,570.43	1,835.00	4,608.74



REVENUE AND EXPENDITURE REPORT FOR CITY OF WILLIAMSTON  
 PERIOD ENDING 08/31/2023  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDTG USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
<b>Fund 590 - Sewer Fund</b>					
<b>Dept 000 - General Revenues</b>					
590-000-607.03	Readiness To Serve Charge	42,765.64	41,037.72	495,000.00	8.29
590-000-607.05	Commodity Charge	45,523.70	47,690.30	550,000.00	8.67
590-000-607.07	Penalties/Late Fees	962.38	1,842.83	12,000.00	15.36
590-000-607.09	Tap / Connection Fee	0.00	6,180.00	14,500.00	42.62
590-000-642.00	General Sales	450.00	180.00	1,000.00	18.00
590-000-665.01	Interest Income	3,066.28	0.00	6,500.00	0.00
590-000-687.01	Misc Refunds - Ins, Workers Comp, etc	0.00	0.00	2,500.00	0.00
<b>Net - Dept 000 - General Revenues</b>		<b>92,768.00</b>	<b>96,930.85</b>	<b>1,081,500.00</b>	
<b>Dept 537 - Administrative</b>					
590-537-702.00	Salaries & Wages	138.08	180.78	1,045.00	17.30
590-537-709.00	FICA	10.51	13.73	90.00	15.26
590-537-710.00	Unemployment	0.00	0.00	10.00	0.00
590-537-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
590-537-718.00	Insurance Premiums	122.90	25.65	500.00	5.13
590-537-718.01	HSA Contribution	4.03	9.60	40.00	24.00
590-537-724.00	Disability Premiums	0.68	0.55	10.00	5.50
590-537-725.00	Retirement	20.37	16.67	250.00	6.67
590-537-726.00	Workers Compensation	0.00	0.00	10.00	0.00
590-537-740.00	Operating Supplies	106.73	0.00	1,200.00	0.00
590-537-767.00	Uniforms	0.00	0.00	4,000.00	0.00
590-537-802.00	Contractual Services	0.00	0.00	2,000.00	0.00
590-537-803.00	Contract - Audit	597.21	1,851.40	2,751.00	67.30
590-537-803.01	Fund Administration	0.00	0.00	40,000.00	0.00
590-537-820.01	Insurance - Liab. / Prop.	0.00	0.00	12,750.00	0.00
590-537-831.01	Memberships & Dues	0.00	0.00	2,000.00	0.00
590-537-850.00	Communications - Telephone	742.96	1,166.00	3,400.00	34.29
590-537-860.00	Travel & Education	119.04	161.49	3,000.00	5.38
590-537-940.00	Equipment Rental	0.00	12.61	0.00	100.00
<b>Net - Dept 537 - Administrative</b>		<b>(1,862.51)</b>	<b>(3,438.48)</b>	<b>(73,066.00)</b>	
<b>Dept 539 - Meter Reading &amp; Billing</b>					
590-539-702.00	Salaries & Wages	2,725.14	3,257.16	21,300.00	15.29
590-539-709.00	FICA	205.24	244.86	1,700.00	14.40
590-539-710.00	Unemployment	0.00	0.00	10.00	0.00
590-539-712.00	Payment In Lieu Of Insurance	0.00	0.00	75.00	0.00
590-539-718.00	Insurance Premiums	814.56	1,267.28	6,000.00	21.12
590-539-718.01	HSA Contribution	341.59	323.21	725.00	44.58
590-539-724.00	Disability Premiums	21.12	13.73	100.00	13.73
590-539-725.00	Retirement	628.25	493.18	6,750.00	7.31
590-539-726.00	Workers Compensation	0.00	0.00	200.00	0.00
590-539-740.00	Operating Supplies	790.00	0.00	38,000.00	0.00
590-539-802.00	Contractual Services	0.00	0.00	1,500.00	0.00
590-539-851.00	Postage	427.80	457.29	3,000.00	15.24
590-539-940.00	Equipment Rental	447.65	100.88	5,000.00	2.02
<b>Net - Dept 539 - Meter Reading &amp; Billing</b>		<b>(6,401.35)</b>	<b>(6,157.59)</b>	<b>(84,360.00)</b>	
<b>Dept 544 - Line Maintenance</b>					
590-544-702.00	Salaries & Wages	4,846.23	6,185.56	42,000.00	14.73
590-544-704.00	Wages-Part Time	187.36	324.75	1,000.00	32.48
590-544-709.00	FICA	383.13	495.52	3,500.00	14.16
590-544-710.00	Unemployment	0.00	0.42	10.00	4.20
590-544-712.00	Payment In Lieu Of Insurance	0.00	0.00	250.00	0.00
590-544-718.00	Insurance Premiums	633.58	879.85	5,250.00	16.76
590-544-718.01	HSA Contribution	332.99	328.40	850.00	38.64
590-544-724.00	Disability Premiums	34.35	20.99	200.00	10.50
590-544-725.00	Retirement	742.86	569.93	7,500.00	7.60
590-544-726.00	Workers Compensation	0.00	0.00	250.00	0.00
590-544-740.00	Operating Supplies	816.90	20.99	5,000.00	0.42
590-544-802.00	Contractual Services	17,080.00	2,718.65	45,000.00	6.04
590-544-940.00	Equipment Rental	1,548.79	473.18	25,000.00	1.89
<b>Net - Dept 544 - Line Maintenance</b>		<b>(26,606.19)</b>	<b>(12,018.24)</b>	<b>(135,810.00)</b>	
<b>Dept 548 - Lift Stations</b>					
590-548-702.00	Salaries & Wages	2,598.13	3,420.31	22,500.00	15.20
590-548-704.00	Wages-Part Time	30.01	52.03	200.00	26.02
590-548-709.00	FICA	187.72	257.78	2,000.00	12.89
590-548-710.00	Unemployment	0.00	0.07	10.00	0.70
590-548-712.00	Payment In Lieu Of Insurance	0.00	0.00	55.00	0.00

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% B DGT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
Fund 590 - Sewer Fund					
590-548-718.00	Insurance Premiums	572.94	795.43	4,350.00	18.29
590-548-718.01	HSA Contribution	216.40	209.00	560.00	37.32
590-548-723.00	Retiree Health Care-OPEB	0.00	0.00	1,200.00	0.00
590-548-724.00	Disability Premiums	16.43	11.37	100.00	11.37
590-548-725.00	Retirement	198.80	214.14	2,050.00	10.45
590-548-726.00	Workers Compensation	0.00	0.00	150.00	0.00
590-548-740.00	Operating Supplies	0.00	0.00	500.00	0.00
590-548-802.00	Contractual Services	800.00	2,109.27	3,000.00	70.31
590-548-850.00	Communications - Telephone	0.00	0.00	100.00	0.00
590-548-921.00	Utilities	1,462.57	1,904.64	14,500.00	13.14
590-548-930.04	Equipment Repair/maint.	610.00	1,210.00	35,000.00	3.46
590-548-940.00	Equipment Rental	188.64	25.22	4,000.00	0.63
590-548-970.06	Mechanic Street Lift Station	0.00	0.00	50,000.00	0.00
590-548-970.10	Zimmer Road Lift Station	0.00	0.00	320,000.00	0.00
Net - Dept 548 - Lift Stations		(6,881.64)	(10,209.26)	(460,275.00)	
Dept 549 - Plant Oper. & Maint.					
590-549-702.00	Salaries & Wages	19,589.02	26,361.93	172,500.00	15.28
590-549-704.00	Wages-Part Time	935.31	165.31	7,900.00	2.09
590-549-709.00	FICA	1,494.54	1,979.21	13,750.00	14.39
590-549-710.00	Unemployment	0.00	0.21	25.00	0.84
590-549-712.00	Payment In Lieu Of Insurance	0.00	0.00	500.00	0.00
590-549-718.00	Insurance Premiums	3,966.69	5,554.89	29,500.00	18.83
590-549-718.01	HSA Contribution	1,482.62	1,543.79	4,500.00	34.31
590-549-723.00	Retiree Health Care-OPEB	1,769.69	2,058.42	8,500.00	24.22
590-549-723.03	Tool Allowance	122.81	1,189.71	1,200.00	99.14
590-549-724.00	Disability Premiums	125.04	85.62	750.00	11.42
590-549-725.00	Retirement	1,920.16	1,824.83	19,250.00	9.48
590-549-726.00	Workers Compensation	0.00	0.00	1,200.00	0.00
590-549-740.00	Operating Supplies	8,139.22	4,601.01	22,500.00	20.45
590-549-796.01	Treatment Chemicals	7,441.11	9,059.73	18,000.00	50.33
590-549-802.00	Contractual Services	5,011.26	3,212.19	58,000.00	5.54
590-549-850.00	Communications - Telephone	878.42	743.88	5,200.00	14.31
590-549-921.00	Utilities	21,817.91	16,529.00	99,000.00	16.70
590-549-930.04	Equipment Repair/maint.	7,930.59	2,883.56	75,000.00	3.84
590-549-940.00	Equipment Rental	797.09	25.22	5,000.00	0.50
590-549-970.27	SCADA System	0.00	0.00	5,000.00	0.00
Net - Dept 549 - Plant Oper. & Maint.		(83,421.48)	(77,818.51)	(547,275.00)	
Dept 901 - Capital Outlay					
590-901-970.36	Line Maintenance/Construction	64,624.30	0.00	0.00	0.00
Net - Dept 901 - Capital Outlay		(64,624.30)	0.00	0.00	
Dept 906 - Debt Service					
590-906-991.18	2010 R.D Sewer Bonds	0.00	0.00	65,000.00	0.00
590-906-993.00	Agent Fees	0.00	0.00	750.00	0.00
590-906-994.02	2017 Cap Improv Bond Interest	0.00	0.00	2,123.00	0.00
590-906-994.14	2010 Sewage Disposal Bond Interest	0.00	0.00	86,120.00	0.00
Net - Dept 906 - Debt Service		0.00	0.00	(153,993.00)	
Fund 590 - Sewer Fund:					
TOTAL REVENUES		92,768.00	96,930.85	1,081,500.00	8.96
TOTAL EXPENDITURES		189,797.47	109,642.08	1,454,779.00	7.54
NET OF REVENUES & EXPENDITURES		(97,029.47)	(12,711.23)	(373,279.00)	3.41

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDTG USED
		08/31/2022 NORMAL	08/31/2023 NORMAL (ABNORMAL)		
<b>Fund 591 - Water Fund</b>					
<b>Dept 000 - General Revenues</b>					
591-000-607.03	Readiness To Serve Charge	55,649.34	55,738.66	670,000.00	8.32
591-000-607.05	Commodity Charge	39,173.03	37,262.11	370,000.00	10.07
591-000-607.07	Penalties/Late Fees	931.05	2,029.52	10,500.00	19.33
591-000-607.09	Tap / Connection Fee	2,300.00	2,300.00	6,500.00	35.38
591-000-642.00	General Sales	730.00	575.00	5,000.00	11.50
591-000-642.04	Water Meter Sales	605.00	570.00	2,000.00	28.50
591-000-665.01	Interest Income	1,987.35	0.00	4,500.00	0.00
591-000-687.01	Misc Refunds - Ins, Workers Comp, etc	0.00	0.00	1,500.00	0.00
<b>Net - Dept 000 - General Revenues</b>		<b>101,375.77</b>	<b>98,475.29</b>	<b>1,070,000.00</b>	
<b>Dept 537 - Administrative</b>					
591-537-702.00	Salaries & Wages	79.29	90.33	1,200.00	7.53
591-537-709.00	FICA	6.02	6.88	100.00	6.88
591-537-710.00	Unemployment	0.00	0.00	10.00	0.00
591-537-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
591-537-718.00	Insurance Premiums	133.11	12.88	500.00	2.58
591-537-718.01	HSA Contribution	18.89	4.80	50.00	9.60
591-537-724.00	Disability Premiums	0.90	0.28	10.00	2.80
591-537-725.00	Retirement	14.14	8.32	150.00	5.55
591-537-726.00	Workers Compensation	0.00	0.00	10.00	0.00
591-537-740.00	Operating Supplies	0.00	0.00	1,000.00	0.00
591-537-767.00	Uniforms	0.00	0.00	28,000.00	0.00
591-537-803.00	Contract - Audit	597.21	1,851.41	2,751.00	67.30
591-537-803.01	Fund Administration	0.00	0.00	40,000.00	0.00
591-537-820.01	Insurance - Liab. / Prop.	0.00	0.00	8,100.00	0.00
591-537-831.01	Memberships & Dues	0.00	325.00	1,600.00	20.31
591-537-850.00	Communications - Telephone	500.06	517.81	3,000.00	17.26
591-537-860.00	Travel & Education	289.04	161.49	3,200.00	5.05
591-537-900.00	Printing & Publishing	900.00	0.00	1,000.00	0.00
591-537-940.00	Equipment Rental	56.34	12.61	100.00	12.61
<b>Net - Dept 537 - Administrative</b>		<b>(2,595.00)</b>	<b>(2,991.81)</b>	<b>(90,791.00)</b>	
<b>Dept 539 - Meter Reading &amp; Billing</b>					
591-539-702.00	Salaries & Wages	2,849.33	3,415.23	22,500.00	15.18
591-539-709.00	FICA	214.75	256.79	1,850.00	13.88
591-539-710.00	Unemployment	0.00	0.00	10.00	0.00
591-539-712.00	Payment In Lieu Of Insurance	0.00	0.00	50.00	0.00
591-539-718.00	Insurance Premiums	831.11	1,289.86	6,100.00	21.15
591-539-718.01	HSA Contribution	350.60	331.59	890.00	37.26
591-539-724.00	Disability Premiums	22.04	14.30	130.00	11.00
591-539-725.00	Retirement	647.35	507.76	7,200.00	7.05
591-539-726.00	Workers Compensation	0.00	0.00	150.00	0.00
591-539-740.00	Operating Supplies	790.00	0.00	38,000.00	0.00
591-539-802.00	Contractual Services	0.00	0.00	1,500.00	0.00
591-539-851.00	Postage	427.80	457.29	3,900.00	11.73
591-539-940.00	Equipment Rental	433.56	100.88	5,000.00	2.02
<b>Net - Dept 539 - Meter Reading &amp; Billing</b>		<b>(6,566.54)</b>	<b>(6,373.70)</b>	<b>(87,280.00)</b>	
<b>Dept 544 - Line Maintenance</b>					
591-544-702.00	Salaries & Wages	9,414.25	11,971.87	79,000.00	15.15
591-544-704.00	Wages-Part Time	271.59	470.81	1,400.00	33.63
591-544-709.00	FICA	737.18	947.05	6,250.00	15.15
591-544-710.00	Unemployment	0.00	0.61	10.00	6.10
591-544-712.00	Payment In Lieu Of Insurance	0.00	0.00	500.00	0.00
591-544-718.00	Insurance Premiums	1,282.54	1,702.85	9,100.00	18.71
591-544-718.01	HSA Contribution	701.56	635.61	1,650.00	38.52
591-544-724.00	Disability Premiums	68.18	40.62	350.00	11.61
591-544-725.00	Retirement	1,451.11	1,103.09	15,000.00	7.35
591-544-726.00	Workers Compensation	0.00	0.00	700.00	0.00
591-544-740.00	Operating Supplies	13.14	5,793.84	18,000.00	32.19
591-544-802.00	Contractual Services	11,756.76	7,030.65	45,000.00	15.62
591-544-940.00	Equipment Rental	15,967.56	3,311.97	35,000.00	9.46
<b>Net - Dept 544 - Line Maintenance</b>		<b>(41,663.87)</b>	<b>(33,008.97)</b>	<b>(211,960.00)</b>	
<b>Dept 545 - Elevated Tank Maint.</b>					
591-545-702.00	Salaries & Wages	121.70	158.16	1,450.00	10.91
591-545-704.00	Wages-Part Time	12.13	20.98	50.00	41.96
591-545-709.00	FICA	10.26	13.63	120.00	11.36
591-545-710.00	Unemployment	0.00	0.03	10.00	0.30

REVENUE AND EXPENDITURE REPORT FOR CITY OF WILLIAMSTON  
 PERIOD ENDING 08/31/2023  
 % Fiscal Year Completed: 16.94

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDGT USED
		08/31/2022 NORMAL (ABNORMAL)	08/31/2023 NORMAL (ABNORMAL)		
<b>Fund 591 - Water Fund</b>					
591-545-712.00	Payment In Lieu Of Insurance	0.00	0.00	10.00	0.00
591-545-718.00	Insurance Premiums	12.59	22.48	120.00	18.73
591-545-718.01	HSA Contribution	4.95	8.41	30.00	28.03
591-545-724.00	Disability Premiums	0.63	0.56	10.00	5.60
591-545-725.00	Retirement	18.16	14.59	220.00	6.63
591-545-726.00	Workers Compensation	0.00	0.00	25.00	0.00
591-545-740.00	Operating Supplies	0.00	0.00	300.00	0.00
591-545-802.00	Contractual Services	0.00	0.00	40,000.00	0.00
<b>Net - Dept 545 - Elevated Tank Maint.</b>		<b>(180.42)</b>	<b>(238.84)</b>	<b>(42,345.00)</b>	
<b>Dept 550 - WTP / Well O &amp; M</b>					
591-550-702.00	Salaries & Wages	7,960.86	10,327.32	69,500.00	14.86
591-550-704.00	Wages-Part Time	399.40	692.40	5,750.00	12.04
591-550-709.00	FICA	619.86	821.02	6,050.00	13.57
591-550-710.00	Unemployment	0.00	0.89	10.00	8.90
591-550-712.00	Payment In Lieu Of Insurance	0.00	0.00	400.00	0.00
591-550-718.00	Insurance Premiums	1,606.57	2,172.13	11,850.00	18.33
591-550-718.01	HSA Contribution	670.11	652.61	1,750.00	37.29
591-550-724.00	Disability Premiums	53.91	35.02	300.00	11.67
591-550-725.00	Retirement	1,001.38	841.48	9,950.00	8.46
591-550-726.00	Workers Compensation	0.00	0.00	600.00	0.00
591-550-740.00	Operating Supplies	72.72	117.81	5,500.00	2.14
591-550-796.01	Treatment Chemicals	7,529.50	8,092.00	58,000.00	13.95
591-550-802.00	Contractual Services	1,000.00	1,000.00	10,000.00	10.00
591-550-921.00	Utilities	6,833.24	8,320.40	70,000.00	11.89
591-550-930.04	Equipment Repair/maint.	3,665.63	1,573.71	70,000.00	2.25
591-550-940.00	Equipment Rental	2,643.93	428.67	21,000.00	2.04
591-550-955.02	MDEQ Water Testing	64.00	857.00	8,000.00	10.71
591-550-970.27	SCADA System	0.00	0.00	5,000.00	0.00
<b>Net - Dept 550 - WTP / Well O &amp; M</b>		<b>(34,121.11)</b>	<b>(35,932.46)</b>	<b>(353,660.00)</b>	
<b>Dept 906 - Debt Service</b>					
591-906-991.17	2010 R.D. Water Revenue Bond	0.00	0.00	208,250.00	0.00
591-906-993.00	Agent Fees	0.00	0.00	1,500.00	0.00
591-906-994.02	2017 Cap Improv Bond Interest	0.00	0.00	10,825.00	0.00
591-906-994.15	2010 Water Supply Bond Interest	0.00	0.00	116,750.00	0.00
591-906-994.16	2021 Revenue Refunding Interest	4,502.25	3,969.00	7,950.00	49.92
<b>Net - Dept 906 - Debt Service</b>		<b>(4,502.25)</b>	<b>(3,969.00)</b>	<b>(345,275.00)</b>	
<b>Fund 591 - Water Fund:</b>					
TOTAL REVENUES		101,375.77	98,475.29	1,070,000.00	9.20
TOTAL EXPENDITURES		89,629.19	82,514.78	1,131,311.00	7.29
NET OF REVENUES & EXPENDITURES		11,746.58	15,960.51	(61,311.00)	26.03

GL NUMBER	DESCRIPTION	YTD BALANCE		2023-24 ORIGINAL BUDGET	% BDGT USED
		08/31/2022 NORMAL	08/31/2023 (ABNORMAL)		
Fund 661 - Equipment Fund					
Dept 000 - General Revenues					
661-000-665.01	Interest Income	751.67	0.00	3,000.00	0.00
661-000-668.01	Equipment Rental	40,441.25	7,969.53	220,000.00	3.62
661-000-687.01	Misc Refunds - Ins, Workers Comp, etc	0.00	0.00	1,000.00	0.00
661-000-699.01	Transfer From General Fund	0.00	26,000.00	26,000.00	100.00
Net - Dept 000 - General Revenues		41,192.92	33,969.53	250,000.00	
Dept 441 - Department Of Public Works					
661-441-702.00	Salaries & Wages	6,247.57	7,933.65	53,550.00	14.82
661-441-704.00	Wages-Part Time	34.38	59.59	200.00	29.80
661-441-709.00	FICA	477.94	608.32	4,250.00	14.31
661-441-710.00	Unemployment	0.00	0.07	30.00	0.23
661-441-712.00	Payment In Lieu Of Insurance	0.00	0.00	400.00	0.00
661-441-718.00	Insurance Premiums	864.03	1,128.50	6,000.00	18.81
661-441-718.01	HSA Contribution	479.28	421.19	1,400.00	30.09
661-441-724.00	Disability Premiums	45.62	26.88	260.00	10.34
661-441-725.00	Retirement	964.92	730.99	9,950.00	7.35
661-441-726.00	Workers Compensation	0.00	0.00	500.00	0.00
661-441-740.00	Operating Supplies	0.00	111.82	13,000.00	0.86
661-441-745.00	Gasoline / Oil	7,674.74	5,132.30	35,000.00	14.66
661-441-820.01	Insurance - Liab. / Prop.	0.00	0.00	15,000.00	0.00
661-441-860.00	Travel & Education	0.00	0.00	1,000.00	0.00
661-441-930.04	Equipment Repair/maint.	4,403.94	5,239.06	65,000.00	8.06
661-441-940.00	Equipment Rental	0.00	0.00	5,000.00	0.00
Net - Dept 441 - Department Of Public Works		(21,192.42)	(21,392.37)	(210,540.00)	
Dept 537 - Administrative					
661-537-803.00	Contract - Audit	143.07	441.73	660.00	66.93
661-537-803.01	Fund Administration	0.00	0.00	1,500.00	0.00
Net - Dept 537 - Administrative		(143.07)	(441.73)	(2,160.00)	
Dept 901 - Capital Outlay					
661-901-970.25	DPW Equipment	70,794.38	16,321.44	0.00	100.00
Net - Dept 901 - Capital Outlay		(70,794.38)	(16,321.44)	0.00	
Dept 906 - Debt Service					
661-906-992.00	Lease Interest	0.00	0.00	5,000.00	0.00
Net - Dept 906 - Debt Service		0.00	0.00	(5,000.00)	
Fund 661 - Equipment Fund:					
TOTAL REVENUES		41,192.92	33,969.53	250,000.00	13.59
TOTAL EXPENDITURES		92,129.87	38,155.54	217,700.00	17.53
NET OF REVENUES & EXPENDITURES		(50,936.95)	(4,186.01)	32,300.00	12.96
TOTAL REVENUES - ALL FUNDS					
TOTAL REVENUES - ALL FUNDS		1,014,111.25	745,538.17	7,251,586.00	10.28
TOTAL EXPENDITURES - ALL FUNDS		770,288.89	716,062.37	8,121,106.00	8.82
NET OF REVENUES & EXPENDITURES		243,822.36	29,475.80	(869,520.00)	3.39