

**Charter Township
 Of
Union**

**Fiscal Year 2024
Approved Budget
November 29, 2023**

**CHARTER TOWNSHIP OF UNION
FY 2024 - GENERAL APPROPRIATIONS RESOLUTION**

At a meeting held of the Township Board of the Charter Township of Union, Isabella County, Michigan held at 2010 South Lincoln Road, Mt. Pleasant Michigan 48858 on the 29th day of November 2023:

Present: Supervisor Mielke, Clerk Cody, Treasurer Rice, Trustee Bills, Trustee Brown, and Trustee Smith

Absent: Trustee Thering

The following budget resolution was offered by Smith; and supported by Bills

WHEREAS, the Township Board received the proposed 2024 Township Budget in October, 2023; and

WHEREAS, the Township Board deliberated over the FY 2024 budget throughout the fall of 2023 and set the public hearing on November 8, 2023; and

WHEREAS, the Township Board held a public hearing on November 29, 2023; and

WHEREAS, this resolution serves as the General Appropriation Act for the Township;

NOW THEREFORE, BE IT RESOLVED that the Township Board of the Charter Township of Union, Isabella County, Michigan, hereby adopts the 2024 budget for the various funds as shown in the attached budget document at the department level subject to all Township policies regarding the expenditure of funds, budget management, budget reporting, other financial related policies, and technical typographical corrections, if any.

BE IT FURTHER RESLOVED that the attached fee scheduled is hereby established for FY 2024;

BE IT FURTHER RESOLVED that the following millage subject to reduction by the Headlee Millage Reduction Fraction is to be levied for the fiscal year 2024:

General Operating	1.0000 mills
Fire Millage	2.2500 mills

ADOPTED VIA ROLL CALL VOTE: November 29, 2023

AYES: Supervisor Mielke, Clerk Cody, Treasurer Rice, Trustee Bills, Trustee Brown, and Trustee Smith

NAYES: 0

ABSENT: Trustee Thering

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Board of Trustees of the Charter Township of Union, County of Isabella, Michigan, at a regular meeting held on Wednesday, November 29, 2023.



Lisa Cody, Clerk

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
101-000-402.000	CURRENT PROPERTY TAX	311,820	330,000	329,727	353,000
101-000-402.100	PRIOR YEARS PROPERTY TAXES	(698)		2,525	
101-000-404.000	425 AGREEMENT			165	100
101-000-412.000	DELQ PERSONAL PROPERTY TAXES	150	250	622	600
101-000-414.000	PROPERTY TAX REFUNDS-MTT	(2,609)	(5,000)	(43)	(5,000)
101-000-432.000	PILOT TAX	1,812	3,000	1,833	2,000
101-000-434.000	MOBILE HOME PARK TAX	3,425	3,000	3,244	3,400
101-000-445.000	INTEREST ON TAXES	48	600	26	500
101-000-445.100	3% OR 4% PENALTY ON TAX	6,328	12,000	15,655	6,000
101-000-447.000	ADMIN FEE-PROPERTY TAX	159,978	168,000	168,549	170,000
101-000-447.001	ADMIN FEES-REFUNDS MTT BOR	(1,753)	(1,000)	(170)	(1,000)
101-000-447.050	ADMIN FEE-STATE EDUC TAX(SET)	7,745	7,700	7,705	7,700
101-000-447.100	ADMIN FEE-PRIOR YEARS	(212)	200	1,258	200
101-000-467.000	REVENUE-STREET LIGHTS SPEC ASSESS	18,885	18,000	19,980	19,000
101-000-476.000	BUILDING PERMITS	69,140	205,000	219,073	75,000
PRIOR YEAR LARGE INCREASE DUE PRIMARILY TO JAIL					
101-000-476.500	ZONING PERMITS	20,150	18,000	15,845	18,000
101-000-477.000	CABLE TV FRANCHISE FEES	113,258	109,000	96,905	100,000
101-000-478.000	DOG LICENSE REVENUE	130		(35)	100
101-000-539.000	STATE GRANTS				975,000
RURAL READINESS RECONNECTING COMMUNITIES GRANT REMAINING ARPA FUND REVENUE					
101-000-573.000	STATE AID REVENUE-LCSA	4,561	4,500	4,641	4,500
101-000-574.000	STATE REVENUE SHARING	1,339,068	1,275,000	1,313,467	1,280,000
CITIES, VILLAGES, & TOWNSHIPS REVENUE SHARING CONSTITUTIONAL REVENUE SHARING-PER STATE EST.					
101-000-574.100	LIQUOR STATE REVENUE SHARING	13,877	13,800	12,891	13,800
101-000-574.200	METRO ACT REVENUE SHARING-LCSA	8,816	12,000	12,028	12,000
101-000-582.000	CONTRIBUTION FROM TRIBE	179,504			
101-000-583.000	CONTRIBUTION FROM EDA FOR PROJECTS	460,594			
101-000-626.000	LAND DIVISIONS/ZONING REVIEW FEES	1,200	2,500	2,425	2,000
101-000-628.000	RENTAL INSPECTION FEES	95,153	95,000	95,342	103,000
REFLECTS FEE INCREASE FOR 2024					
101-000-637.000	APPLICATION FEES	500	500	750	500
101-000-637.500	WEED ABATEMENT SERVICES	695	1,000		1,000
101-000-651.000	USE FEES-BASEBALL FIELDS	760	600	520	500
101-000-655.000	FINES & FORFEITURES	3,860	2,500	930	800
101-000-665.000	INTEREST EARNED	28,154	230,000	264,937	200,000
101-000-667.000	RENT - JAMESON HALL	1,975	8,000	7,025	8,000
101-000-667.100	RENT - McDONALD PARK PAVILION	1,260	1,500	1,416	1,500
101-000-667.200	RENT - JAMESON PAVILION	1,104	1,500	1,308	1,500
101-000-671.000	LEASES	900	900	900	900
101-000-672.000	OTHER REVENUE	1,770	2,000	319	5,000
101-000-673.000	GAIN/LOSS ON SALE(DISPOSAL)OF ASSE		13,000	5,500	5,000
101-000-685.000	OPIOID SETTLEMENT REVENUE			97	
101-000-687.000	REFUNDS & REBATES	12,600	500	490	500
Totals for dept 000 - NONE		2,863,948	2,533,550	2,607,850	3,365,100
Dept 930 - TRANSFER IN					
101-930-699.285	TRANSFER IN FROM ARPA FUND		7,013	7,013	
Totals for dept 930 - TRANSFER IN			7,013	7,013	
TOTAL ESTIMATED REVENUES		2,863,948	2,540,563	2,614,863	3,365,100

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 101 - TRUSTEES					
101-101-702.000	SALARIES & WAGES	30,000	30,200	29,196	30,200
101-101-707.000	PER MEETING	4,425	4,000	1,975	4,000
101-101-710.000	EMPLR FICA CONTR	2,082	2,108	1,985	2,108
101-101-711.000	EMPLR MEDICARE CONTR	487	493	464	500
101-101-724.000	WORKER'S COMP	23	37	13	32
101-101-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,508	4,310	3,508	4,300
	BOT MEETING RECORDING				
101-101-860.000	TRANSPORTATION/MILEAGE REIMBURSEM	170	500		500
101-101-900.000	PRINTING & PUBLISHING		600		
101-101-955.000	MISC.		500	87	250
101-101-957.000	PROFESSIONAL DEVELOPMENT	825	5,100	114	1,000
101-101-957.100	SEMINAR LODGING	390	2,500		500
101-101-957.200	SEMINAR MEALS	64	500		250
101-101-957.300	MEMBERSHIP & DUES	17,491	19,700	19,633	20,000
	MIDDLE MICHIGAN DEVELOPMENT CORP				
	MTA DUES				
	MTA ONLINE SUBSCRIPTION-TRAINING				
	MT PLEASANT AREA CHAMBER OF COMMERCE				
Totals for dept 101 - TRUSTEES		59,465	70,548	56,975	63,640
Dept 171 - SUPERVISOR					
101-171-702.000	SALARIES & WAGES	6,250	6,250	6,250	6,250
101-171-707.000	PER MEETING	1,375	1,000	1,575	1,400
101-171-710.000	EMPLR FICA CONTR	473	450	485	475
101-171-711.000	EMPLR MEDICARE CONTR	111	105	114	112
101-171-724.000	WORKER'S COMP	10	8	7	10
101-171-767.000	UNIFORMS		100		100
101-171-860.000	TRANSPORTATION/MILEAGE REIMBURSEM		350		350
101-171-957.000	PROFESSIONAL DEVELOPMENT		1,000	43	500
101-171-957.100	SEMINAR LODGING		750		
101-171-957.200	SEMINAR MEALS		200		100
Totals for dept 171 - SUPERVISOR		8,219	10,213	8,474	9,297
Dept 172 - TWP MANAGER					
101-172-702.000	SALARIES & WAGES	35,800	37,600	36,824	40,250
	REFLECTS 2024 COMPENSATION INCREASE				
101-172-702.600	CAR ALLOWANCE	3,050	3,600	3,600	3,600
101-172-710.000	EMPLR FICA CONTR	2,384	2,600	2,481	2,700
101-172-711.000	EMPLR MEDICARE CONTR	558	600	580	630
101-172-711.500	UNEMPLOYMENT	44	47	17	47
101-172-716.000	EMPLR RETIREMENT CONTR	3,496	3,750	3,647	4,170
101-172-718.500	HEALTH INSURANCE	8,375	8,612	8,544	8,600
	ASSUMED A 9% INCREASE				
101-172-718.700	HEALTH INS-EE CONTRIBUTIONS	(366)	(356)	(355)	(380)
101-172-719.000	DENTAL INSURANCE	183	185	186	185
	ASSUMED A 5% INCREASE				
101-172-719.800	VISION INSURANCE	53	51	55	52
	ASSUMED A 5% INCREASE				
101-172-719.900	VISION INS-EE CONTRIBUTIONS	(27)	(25)	(27)	(26)
101-172-724.000	WORKER'S COMP	98	90	70	75
101-172-725.000	LIFE & DISABILITY BENEFIT	133	150	136	150
	ASSUMED A 5% INCREASE				
101-172-752.000	OFFICE SUPPLIES		300		
101-172-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		18,010	18,010	4,000
	CITIZEN SURVEY				
101-172-852.000	CONTRIBUTION TO CABLE CONSORTIUM	45,303	40,500	38,762	42,000
101-172-880.000	COMMUNITY PROMOTION	7,838	9,000	8,892	8,000
	EPICENTER UNDERWRITING/SPONSORSHIP				
101-172-916.000	SUBSCRIPTIONS & PUBLICATIONS	985	800	1,244	800
	ZOOM SUBSCRIPTION				
101-172-955.000	MISC.	459	300	538	300
101-172-957.000	PROFESSIONAL DEVELOPMENT	60	1,000	742	1,000
101-172-957.100	SEMINAR LODGING		500	176	500
101-172-957.200	SEMINAR MEALS	102	100	95	100
101-172-957.300	MEMBERSHIP & DUES	150	600	75	600
101-172-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500
Totals for dept 172 - TWP MANAGER		108,678	128,514	124,292	117,853
Dept 191 - ACCOUNTING/GEN ADMIN					
101-191-702.000	SALARIES & WAGES	119,046	129,800	121,129	137,900
101-191-702.500	OVERTIME	4,894	5,600	4,675	6,500
	OVERTIME REQUIRED FOR AFTER HOURS BOARD MEETINGS				
101-191-702.700	LUMP SUM IN LIEU OF STEP				800
101-191-705.000	LEAVE TIME PAYOUT			1,606	
101-191-710.000	EMPLR FICA CONTR	7,189	7,799	7,418	9,000
101-191-711.000	EMPLR MEDICARE CONTR	1,681	1,740	1,735	2,006
101-191-711.500	UNEMPLOYMENT	412	333	112	333

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 191 - ACCOUNTING/GEN ADMIN					
101-191-716.000	EMPLR RETIREMENT CONTR	11,153	380	617	13,720
101-191-718.500	HEALTH INSURANCE	54,149	60,182	51,996	60,040
	ASSUMED A 9% INCREASE				
101-191-718.700	HEALTH INS-EE CONTRIBUTIONS	(5,605)	(6,053)	(5,277)	(6,506)
101-191-719.000	DENTAL INSURANCE	2,874	2,940	2,634	2,975
	ASSUMED A 5% INCREASE				
101-191-719.800	VISION INSURANCE	696	720	641	722
	ASSUMED A 5% INCREASE				
101-191-719.900	VISION INS-EE CONTRIBUTIONS	(348)	(360)	(321)	(361)
101-191-724.000	WORKER'S COMP	308	263	219	240
101-191-725.000	LIFE & DISABILITY BENEFIT	638	805	716	825
	ASSUMED A 5% INCREASE				
101-191-752.000	OFFICE SUPPLIES	2,751	2,500	1,412	3,000
101-191-767.000	UNIFORMS	53	200		300
101-191-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	925	11,300	2,462	2,000
	F65 PREPARATION				
	MISCELLANEOUS				
101-191-801.020	EXTERNAL AUDIT	17,300	20,200	20,165	21,000
101-191-851.000	MAIL/POSTAGE	7,778	7,500	6,843	8,000
101-191-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	58	500	1,003	500
101-191-900.000	PRINTING & PUBLISHING	676	1,500	373	1,500
101-191-955.000	MISC.	1,109	200	49	200
101-191-955.001	BANK FEES	234	250	221	250
101-191-957.000	PROFESSIONAL DEVELOPMENT	4,014	3,500	2,119	4,000
101-191-957.100	SEMINAR LODGING	163	1,500	566	1,500
101-191-957.200	SEMINAR MEALS	89	200	55	200
101-191-957.300	MEMBERSHIP & DUES	802	800	229	800
101-191-980.000	NEW OFFICE EQUIPMENT & FURNITURE		1,000	1,008	1,000
101-191-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500		500
Totals for dept 191 - ACCOUNTING/GEN ADMIN		233,039	255,799	224,405	272,944
Dept 215 - CLERK					
101-215-702.000	SALARIES & WAGES	30,196	35,500	28,039	32,500
101-215-707.000	PER MEETING	450	2,000	225	2,000
101-215-710.000	EMPLR FICA CONTR	1,894	2,250	1,759	2,200
101-215-711.000	EMPLR MEDICARE CONTR	443	525	411	520
101-215-724.000	WORKER'S COMP	51	52	30	40
101-215-752.000	OFFICE SUPPLIES				500
101-215-754.000	OPERATING SUPPLIES	1,076	800	1,062	1,000
101-215-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	228	300		300
101-215-900.000	PRINTING & PUBLISHING	2,370	2,500	2,984	2,500
101-215-957.000	PROFESSIONAL DEVELOPMENT		1,000	50	100
101-215-957.100	SEMINAR LODGING		750		750
101-215-957.200	SEMINAR MEALS		200		100
101-215-957.300	MEMBERSHIP & DUES	60	150	150	150
101-215-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500
101-215-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500		500
Totals for dept 215 - CLERK		36,768	47,027	34,710	43,660
Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY					
101-228-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	37,263	61,100	50,110	53,560
	BS&A SUPPORT SERVICES				
	CMS MANAGED IT				
	STATIC IP				
	ANNUAL DOMAIN REGISTRATION				
	HOSTED EMAIL SERVICE (IMAIL)				
	HOSTED EMAIL SERVICE (EXCHANGE)				
	2-YR VEEAM BACKUP RENEWAL				
	MISS DIG LOCATION SERVICES				
	WEB ASCENDER-WEBSITE HOSTING/SUPPORT				
	APEX SKETCHING SOFTWARE				
	ANNUAL FIBER INTERNET FEE				
	ADOBE ACROBAT PRO SUBSCRIPTIONS				
	PIVOT POINT-FIELD ASSESSING SOFTWARE				
	ESRI-ARCGIS ONLINE CREATOR ANNUAL SUBSCRIPTION				
	MICROSOFT OFFICE 365 PROPLUS ANNUAL SUBSCRIPTION				
	MISC REPAIRS NOT COVERED/ONSITE SUPPORT				
	SONICWALL UPGRADE FOR COLOCATION EQUIP				
	SERVER CO-LOCATION FEES				
	BACKBLAZE CLOUD STORAGE/BACKUP				
	ANNUAL SOFTWARE LICENSE NEW PHONES TWP HALL				
101-228-950.000	HARDWARE REPLACEMENTS	3,837	16,000	11,303	19,200
	7 COMPUTER REPLACEMENTS				
	MISC HARDWARE REPLACEMENTS				
	NEW PHONE UPGRADE FOR TOWNSHIP HALL				
Totals for dept 228 - DATA PROCESSING, INFORMATION		41,100	77,100	61,413	72,760

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 253 - TREASURER					
101-253-702.000	SALARIES & WAGES	21,481	24,102	21,537	24,102
101-253-707.000	PER MEETING		500		500
101-253-710.000	EMPLR FICA CONTR	1,332	1,525	1,335	1,525
101-253-711.000	EMPLR MEDICARE CONTR	311	357	312	357
101-253-724.000	WORKER'S COMP	28	30	20	30
101-253-752.000	OFFICE SUPPLIES	1,069	1,000	337	500
101-253-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		1,000		500
101-253-851.000	MAIL/POSTAGE	1,970	4,000	3,993	4,000
101-253-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		250		250
101-253-955.000	MISC.		200		100
101-253-957.000	PROFESSIONAL DEVELOPMENT		1,000		250
101-253-957.100	SEMINAR LODGING		750		
101-253-957.200	SEMINAR MEALS		200		
101-253-957.300	MEMBERSHIP & DUES	75	75	99	100
101-253-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500
101-253-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500		500
Totals for dept 253 - TREASURER		26,266	35,989	27,633	33,214
Dept 257 - ASSESSOR					
101-257-702.000	SALARIES & WAGES	524	56,900	51,410	79,700
101-257-707.000	PER DIEM	2,500	4,125	2,000	4,125
101-257-710.000	EMPLR FICA CONTR	188	3,484	3,205	5,120
101-257-711.000	EMPLR MEDICARE CONTR	44	815	750	1,200
101-257-711.500	UNEMPLOYMENT		143	48	143
101-257-716.000	EMPLR RETIREMENT CONTR		5,122	4,570	7,570
101-257-718.500	HEALTH INSURANCE		19,339	15,926	25,724
ASSUMED A 9% INCREASE					
101-257-718.700	HEALTH INS-EE CONTRIBUTIONS		(661)	(620)	(1,135)
101-257-719.000	DENTAL INSURANCE		410	349	550
ASSUMED A 5% INCREASE					
101-257-719.800	VISION INSURANCE		100	96	152
ASSUMED A 5% INCREASE					
101-257-719.900	VISION INS-EE CONTRIBUTIONS		(50)	(48)	(76)
101-257-724.000	WORKER'S COMP	8	203	152	226
101-257-725.000	LIFE & DISABILITY BENEFIT		200	150	400
ASSUMED A 5% INCREASE					
101-257-754.000	OPERATING SUPPLIES	448	1,000	313	500
101-257-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	93,750	32,000	30,125	10,000
APPRAISAL FEES FOR MTT CASES					
101-257-850.000	COMMUNICATIONS	509	600	510	550
DATA CHARGE FOR THE FIELD ASSESSING IPAD					
101-257-851.000	MAIL/POSTAGE	2,534	2,600	2,214	2,800
MAILING ASSESSMENT NOTICES/PERSONAL PROPERTY STMTS					
101-257-900.000	PRINTING & PUBLISHING	884	2,000	1,955	2,000
101-257-916.000	SUBSCRIPTIONS & PUBLICATIONS		300	278	
101-257-955.000	MISC.	4,515	100	464	500
101-257-957.000	PROFESSIONAL DEVELOPMENT	648	650	300	500
101-257-957.300	MEMBERSHIP & DUES				1,700
SUBSCRIPTION FOR PROPERTY SALES DATA					
101-257-980.000	NEW OFFICE EQUIPMENT & FURNITURE		2,500		500
101-257-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500	2,190	500
Totals for dept 257 - ASSESSOR		106,552	132,380	116,337	143,249
Dept 262 - ELECTIONS					
101-262-702.000	SALARIES & WAGES	1,875	1,000	237	3,000
101-262-702.200	ELECTION WORKERS	15,532			30,000
3 ELECTIONS EXPECTED IN 2024					
101-262-710.000	EMPLR FICA CONTR	115	100	15	200
101-262-711.000	EMPLR MEDICARE CONTR	27	20	3	40
101-262-711.500	UNEMPLOYMENT	325	200		400
101-262-716.000	EMPLR RETIREMENT CONTR	51	100		200
101-262-718.500	HEALTH INSURANCE	351	400		600
101-262-718.700	HEALTH INS-EE CONTRIBUTIONS	(12)	(50)		(100)
101-262-719.000	DENTAL INSURANCE	17	50		50
101-262-719.800	VISION INSURANCE	1	15		15
101-262-719.900	VISION INS-EE CONTRIBUTIONS		(7)		(7)
101-262-724.000	WORKER'S COMP	11	10		20
101-262-725.000	LIFE & DISABILITY BENEFIT	2	20		20
101-262-754.000	OPERATING SUPPLIES	6,399	1,000	2,781	8,000
101-262-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	8,160	5,000	2,220	10,000
101-262-851.000	MAIL/POSTAGE	7,529	1,600	1,397	9,000
101-262-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	146			150
101-262-900.000	PRINTING & PUBLISHING		1,600		1,600
101-262-955.000	MISC.	498	400		600
101-262-957.000	PROFESSIONAL DEVELOPMENT		300		250
Totals for dept 262 - ELECTIONS		41,027	11,758	6,653	64,038

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 265 - BUILDING & GROUNDS					
101-265-702.000	SALARIES & WAGES	2,017	1,200	675	1,200
101-265-710.000	EMPLR FICA CONTR	119	70	40	70
101-265-711.000	EMPLR MEDICARE CONTR	28	20	9	20
101-265-711.500	UNEMPLOYMENT	1	10	1	10
101-265-716.000	EMPLR RETIREMENT CONTR	182	100	61	100
101-265-718.500	HEALTH INSURANCE	928	500	235	500
101-265-718.700	HEALTH INS-EE CONTRIBUTIONS	(77)	(30)	(27)	(40)
101-265-719.000	DENTAL INSURANCE	47	30	11	40
101-265-719.800	VISION INSURANCE	4	5	3	10
101-265-719.900	VISION INS-EE CONTRIBUTIONS	(2)		(1)	
101-265-724.000	WORKER'S COMP	23	30	4	30
101-265-725.000	LIFE & DISABILITY BENEFIT	9	10	5	20
101-265-754.000	OPERATING SUPPLIES	4,435	6,500	2,981	6,500
101-265-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	23,907	25,000	16,780	23,000
	CLEAN-UP DAY				
	SHRED-IT PAPER RECYCLING SERVICE				
	FOUR SEASONS EXTERMINATING				
	WASTE MANAGEMENT-DUMPSTER SERVICE				
	COFFEE POT RENTAL/COFFEE				
	MID MICHIGAN SECURITY-ALARM MONITORING				
	MISC DRAWING/MAP FEES				
101-265-801.003	SIDEWALK SNOWPLOWING		2,000		3,000
101-265-801.401	HALL CLEANING	9,152	6,500	6,552	10,000
101-265-850.000	COMMUNICATIONS	3,072	3,100	3,112	2,860
	PHONE SERVICE-CMS				
	FAX SERVICE-CMS				
101-265-920.000	ELECTRIC/NATURAL GAS	12,219	14,000	11,580	14,000
101-265-920.200	WATER & SEWER CHARGES	941	750	866	1,000
101-265-930.200	MAINT-GROUNDS	368	1,000	550	2,500
	SEAL COAT AND STRIPE UPPER PARKING LOT (11,826 SQUARE FEET@ .20 PER SQUARE FOOT				
101-265-930.300	MAINT-BUILDINGS	1,442	3,500	779	10,000
	PAINT BOARD ROOM AND SMALL CONFERENCE ROOM				
101-265-933.050	MAINT-EQUIPMENT	38	500	229	500
101-265-934.500	MAINT. AGREEMENT ON EQUIPMENT	4,122	4,000	4,543	4,500
	PRINTER/COPIER SERVICE AGREEMENT				
101-265-940.100	POSTAGE METER LEASE	1,851	2,000	1,851	2,000
101-265-955.000	MISC.	19	100	74	100
101-265-962.000	SAFETY	1,595			600
	FIRE EXTINGUISHER INSPECTION & MISC.				
101-265-963.000	PROPERTY/LIABILITY INSURANCE	13,615	14,500	15,642	16,500
101-265-980.000	NEW OFFICE EQUIPMENT & FURNITURE	536			
	Totals for dept 265 - BUILDING & GROUNDS	80,591	85,395	66,555	99,020
Dept 266 - LEGAL/ATTORNEY					
101-266-826.000	LEGAL FEES	56,227	80,000	28,218	50,000
	GENERAL LEGAL FEES				
101-266-826.500	LEGAL FEES-ASSESSOR	5,770			
101-266-826.600	LEGAL FEES-MTT CASES			17,088	6,000
	Totals for dept 266 - LEGAL/ATTORNEY	61,997	80,000	45,306	56,000
Dept 371 - BUILDING INSPECTION					
101-371-702.000	SALARIES & WAGES	165,510	178,650	179,169	190,979
101-371-702.500	OVERTIME	1,722	2,500	2,662	2,100
101-371-710.000	EMPLR FICA CONTR	9,602	10,605	10,505	11,302
101-371-711.000	EMPLR MEDICARE CONTR	2,246	2,480	2,457	2,650
101-371-711.500	UNEMPLOYMENT	371	428	143	428
101-371-716.000	EMPLR RETIREMENT CONTR	15,051	16,302	16,399	18,350
101-371-718.500	HEALTH INSURANCE	71,645	77,355	72,258	77,175
	ASSUMED A 9% INCREASE				
101-371-718.700	HEALTH INS-EE CONTRIBUTIONS	(8,796)	(9,500)	(8,922)	(10,212)
101-371-719.000	DENTAL INSURANCE	5,007	5,220	5,029	5,283
	ASSUMED A 5% INCREASE				
101-371-719.800	VISION INSURANCE	1,095	1,160	1,104	1,161
	ASSUMED A 5% INCREASE				
101-371-719.900	VISION INS-EE CONTRIBUTIONS	(552)	(580)	(552)	(581)
101-371-724.000	WORKER'S COMP	643	565	468	470
101-371-725.000	LIFE & DISABILITY BENEFIT	963	1,016	1,011	1,090
	ASSUMED A 5% INCREASE				
101-371-752.000	OFFICE SUPPLIES	418	900	115	500
101-371-754.000	OPERATING SUPPLIES	314	1,000	1,164	1,275
	SMOKE CANISTERS FOR RENTAL SMOKE ALARM TESTING - NEEDED DUE TO ALERT ABOUT KIDDE ALARMS				
	OPERATING SUPPLIES - GENERAL				
101-371-759.000	GAS/FUEL	1,802	2,000	1,795	2,000
101-371-767.000	UNIFORMS	304	300	280	300
101-371-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		122,000	14,627	35,000
	MCKENNA - HOURLY RATE CONSULTATIONS WITH THE BUILDING OFFICIAL				
	MCKENNA - COUNTY JAIL INSPECTIONS-CONSULTATIONS				

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 371 - BUILDING INSPECTION					
101-371-801.410	VEHICLE CLEANING		400	130	250
101-371-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREEMENTS	2,459	2,570	1,671	2,875
	BS&A SOFTWARE SUPPORT SERVICE FEES				
101-371-850.000	COMMUNICATIONS	1,239	1,500	1,288	1,350
101-371-851.000	MAIL/POSTAGE	18	35	28	35
101-371-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENTS	129	300	90	150
101-371-900.000	PRINTING & PUBLISHING		1,000	38	500
101-371-916.000	SUBSCRIPTIONS & PUBLICATIONS	381	150		500
101-371-930.000	VEHICLE REPAIRS & MAINTENANCE	3,224	2,500	232	1,000
101-371-957.000	PROFESSIONAL DEVELOPMENT	1,243	5,000	1,801	5,000
	3 STAFF PERSONS				
101-371-957.100	SEMINAR LODGING	445	750	399	750
	SEMINAR TRAINING OPPORTUNITIES FOR BOTH BUILDING OFFICIAL AND RENTAL INSPECTOR				
101-371-957.200	SEMINAR MEALS	385	700	530	750
101-371-957.300	MEMBERSHIP & DUES	1,010	1,200	1,190	1,400
	MEMBERSHIPS AND DUES FOR BUILDING OFFICIAL AND RENTAL INSPECTOR				
101-371-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500
101-371-980.100	NEW COMPUTER HARDWARE & SOFTWARE	3,394	7,000	7,060	500
Totals for dept 371 - BUILDING INSPECTION		281,272	436,006	314,169	354,830
Dept 441 - PUBLIC WORKS					
101-441-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		20,000		
101-441-920.000	STREET LIGHTING	22,377	26,000	25,003	26,000
101-441-956.100	DRAINS AT LARGE	50,527	61,000	59,636	61,000
	GENERAL ANNUAL AMOUNT FOR DRAINS AT LARGE				
	MISSION CREEK DRAINS AT LARGE-UNION TOWNSHIP				
101-441-959.500	CONTRIBUTIONS TO ROAD COMMISSION	766,466	203,300	263,926	369,000
	BRINE CONTRACT - ESTIMATED 20% INCREASE				
	GRAVEL ROAD CONTRACT - ESTIMATED 20% INCREASE				
	LINCOLN ROAD DEERFIELD TO BROOMFIELD ROAD (ASSUMES 2% AWARD FALL OF 2023)				
101-441-967.500	SIDEWALKS AND NON MOTORIZED PATHS	18,563	154,000	51,098	955,000
	CONSTRUCTION OF NEW SIDEWALKS ALONG THE NORTH SIDE OF W. PICKARD RD. FROM WEST OF ASHLAND DR. TO S. LINCOLN RD.				
	CONSTRUCTION OF SIDEWALK RAMPS AND PEDESTRIAN CROSSINGS AT THE S. LINCOLN RD./W. PICKARD RD. INTERSECTION				
	PROGRESS ON REMAINING BROOMFIELD - BLUEGRASS SIDEWALK SECTIONS				
	DEERFIELD TO DENISON/CMU PATHWAY CONNECTOR				
Totals for dept 441 - PUBLIC WORKS		857,933	464,300	399,663	1,411,000
Dept 701 - PLANNING					
101-701-702.000	SALARIES & WAGES	150,490	160,717	160,939	168,700
101-701-702.700	LUMP SUM IN LIEU OF STEP		1,750	1,712	4,200
101-701-707.000	PER DIEM	8,905	12,000	9,760	15,000
101-701-710.000	EMPLR FICA CONTR	9,237	10,860	9,980	11,584
101-701-711.000	EMPLR MEDICARE CONTR	2,160	2,540	2,334	2,709
101-701-711.500	UNEMPLOYMENT	255	303	98	303
101-701-716.000	EMPLR RETIREMENT CONTR	13,446	14,360	14,541	15,912
101-701-718.500	HEALTH INSURANCE	47,699	51,570	48,172	51,448
	ASSUMED A 9% INCREASE				
101-701-718.700	HEALTH INS-EE CONTRIBUTIONS	(5,864)	(6,333)	(5,948)	(6,808)
101-701-719.000	DENTAL INSURANCE	3,338	3,480	2,945	2,790
	ASSUMED A 5% INCREASE				
101-701-719.800	VISION INSURANCE	367	386	368	390
	ASSUMED A 5% INCREASE				
101-701-719.900	VISION INS-EE CONTRIBUTIONS	(184)	(193)	(184)	(194)
101-701-724.000	WORKER'S COMP	520	480	379	400
101-701-725.000	LIFE & DISABILITY BENEFIT	718	800	718	800
	ASSUMED A 5% INCREASE				
101-701-752.000	OFFICE SUPPLIES	231	500		250
101-701-754.000	OPERATING SUPPLIES				300
101-701-759.000	GAS/FUEL	262	600	62	600
	ORDINANCE/ENFORCEMENT/ZONING ADMINISTRATOR				
101-701-767.000	UNIFORMS	52	200	43	200
101-701-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	11,384	15,250	8,156	165,250
	PLANNING-ENGINEERING CONSULTANT SERVICES				
	MUNICODE ANNUAL SUPPORT FEE				
	WEED ABATEMENT SERVICES				
	MUNICODE ORDINANCE UPDATES				
	MASTER PLAN UPDATE PROJECT				
	BULK SCANNING - HISTORICAL FILES AND PLANS				
	PARKS AND RECREATION MASTER PLAN UPDATE				
	ENGINEERING CONSULTANT SERVICES - MASTER PLAN INDUSTRIAL DEVELOPMENT SITE EVALUATION - RURAL				
	READINESS REIMBURSABLE GRANT				
101-701-850.000	COMMUNICATIONS	174	250	230	250
101-701-851.000	MAIL/POSTAGE		150		
101-701-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENTS	763	1,600	1,666	3,000

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 701 - PLANNING					
	TRANSPORTATION/MILEAGE - GENERAL				
	TRANSPORTATION/MILEAGE - IEDC CERTIFICATION - RODNEY NANNEY				
101-701-900.000	PRINTING & PUBLISHING	4,204	5,500	2,877	5,500
	PLOTTER INK AND MAINTENANCE (1/3 COST SHARED WITH WATER AND SEWER FUNDS)				
	PRINTING AND PUBLISHING - GENERAL				
101-701-916.000	SUBSCRIPTIONS & PUBLICATIONS	24	300	10	200
101-701-932.000	VEHICLE REPAIRS & MAINTENANCE		1,000	726	1,000
101-701-940.000	LEASE/RENT	950	350		200
	FUNDS FOR OFF-SITE MEETING SPACE RENTAL IF NEEDED				
101-701-955.000	MISC.	24	250	16	100
101-701-957.000	PROFESSIONAL DEVELOPMENT	3,571	5,000	2,023	7,250
	PROFESSIONAL - DEVELOPMENT - GENERAL				
	ECONOMIC DEVELOPMENT INSTITUTE AND IEDC CERTIFICATION TRAINING - RODNEY NANNEY				
101-701-957.100	SEMINAR LODGING	149	750	958	2,650
	SEMINAR LODGING - GENERAL				
	SEMINAR LODGING FOR IEDC CERTIFICATION - RODNEY NANNEY				
101-701-957.200	SEMINAR MEALS		400	10	800
	SEMINAR MEALS - GENERAL				
	SEMINAR MEALS - IEDC CERTIFICATION - RODNEY NANNEY				
101-701-957.300	MEMBERSHIP & DUES	1,205	1,500	1,449	1,500
101-701-959.100	CONTRIBUTION TO LOCAL AIRPORT	10,000	10,000	10,000	10,000
101-701-980.100	NEW COMPUTER HARDWARE & SOFTWARE	1,755	1,000		
	Totals for dept 701 - PLANNING	265,835	297,320	274,040	466,284
Dept 751 - PARKS & RECREATION					
101-751-702.000	SALARIES & WAGES	23,498	23,474	21,776	25,000
101-751-702.200	TEMPORARY LABOR	15,709	22,720	22,637	18,720
101-751-702.500	OVERTIME	1,780	2,000	1,473	2,000
101-751-710.000	EMPLR FICA CONTR	2,377	2,636	2,756	2,721
101-751-711.000	EMPLR MEDICARE CONTR	556	616	645	636
101-751-711.500	UNEMPLOYMENT	214	423	100	423
101-751-716.000	EMPLR RETIREMENT CONTR	2,167	2,137	2,094	2,562
101-751-718.500	HEALTH INSURANCE	11,885	12,893	10,926	12,862
	ASSUMED A 9% INCREASE				
101-751-718.700	HEALTH INS-EE CONTRIBUTIONS	(1,284)	(1,583)	(1,358)	(1,702)
101-751-719.000	DENTAL INSURANCE	803	870	752	881
	ASSUMED A 5% INCREASE				
101-751-719.800	VISION INSURANCE	156	193	178	194
	ASSUMED A 5% INCREASE				
101-751-719.900	VISION INS-EE CONTRIBUTIONS	(78)	(97)	(89)	(97)
101-751-724.000	WORKER'S COMP	690	683	586	600
101-751-725.000	LIFE & DISABILITY BENEFIT	135	160	157	170
	ASSUMED A 5% INCREASE				
101-751-754.000	OPERATING SUPPLIES	3,948	4,700	5,314	5,000
101-751-759.000	GAS/FUEL	2,204	1,800	1,650	1,800
101-751-767.000	UNIFORMS	222	500	183	500
101-751-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,278	7,800	3,040	3,500
101-751-860.000	TRANSPORTATION/MILEAGE REIMBURSEM		100	90	100
101-751-900.000	PRINTING & PUBLISHING	265	500	448	600
101-751-920.000	ELECTRIC/NATURAL GAS	3,774	4,200	4,005	4,200
101-751-920.200	WATER & SEWER CHARGES	4,379	6,000	6,359	5,000
101-751-930.000	REPAIRS			995	31,000
	REPAIR PARKING LOT NEAR DUMPSTER MCDONALD PARK				
	JAMESON PARK NORTH FENCE REPAIR 300 FEET @ 36.00 PER FOOT				
	MCDONALD PARK FENCE NEAR BACK RESTROOM REPAIR 200 FEET @ 36.00 PER FOOT				
	MCDONALD PARK AND JAMESON PARK PLAYGROUND EQUIPMENT REPAIRS				
101-751-930.200	MAINT-GROUNDS	11,260	14,000	12,014	33,000
	PARKS SPRAYING				
	MISC GROUNDS MAINTENANCE				
	UPDATE MCDONALD PARK SIGNS TO INCLUDE FITNESS COURT				
	REPLACE CONCRETE PARKING BLOCKS				
101-751-930.250	MAINT-DOG PARK	1,497	3,000	1,350	3,000
101-751-930.300	MAINT-BUILDINGS	839	3,000	3,479	8,500
	EAVES TROUGH INSTALLATION JAMESON AND MCDONALD PARK PAVILLIONS				
	PAINT RESTROOM FLOORS MATERIALS				
	GENERAL BUILDING MAINTENANCE				
101-751-933.000	MAINT-VEHICLES	226	850	659	1,000
101-751-933.050	MAINT-EQUIPMENT	5,465	2,000	2,362	2,000
101-751-962.000	SAFETY	1,275	1,500	530	3,500
	FLAMMABLE RESISTENT FUEL STORAGE CABINET				
	MISC SAFETY AND TRAINING				
101-751-977.000	NEW EQUIPMENT PURCHASE	357	4,000	935	13,300
	2024 JAMESON HALL TABLE AND CHAIRS - REPLACE AS NEEDED				
	2024 MISC PARKS EQUIPMENT				
	INFIELD TOWABLE GROOMER				

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 751 - PARKS & RECREATION					
Totals for dept 751 - PARKS & RECREATION		97,597	121,075	106,046	180,970
Dept 901 - CAPITAL OUTLAY					
101-901-976.301	CAPITAL OUTLAY-DATA PROCESSING		43,662	18,098	
101-901-976.302	CAPITAL OUTLAY-TOWNSHIP HALL	94,940			
101-901-976.303	CAPITAL OUTLAY-PROPERTY	18,919		50	
101-901-976.306	CAPITAL OUTLAY-PARKS DEPT	127,593	15,000	14,581	
101-901-976.307	CAPITAL OUTLAY-FIBER NETWORK		17,000	17,550	
101-901-976.309	CAPITAL OUTLAY-VEHICLES		96,000	96,492	
101-901-976.314	CAPITAL OUTLAY-NEW TWP HALL/RENO	4,800	24,400	13,398	
Totals for dept 901 - CAPITAL OUTLAY		246,252	196,062	160,169	
TOTAL APPROPRIATIONS		2,552,591	2,449,486	2,026,840	3,388,759
NET OF REVENUES/APPROPRIATIONS - FUND 101		311,357	91,077	588,023	(23,659)
BEGINNING FUND BALANCE		5,832,833	6,144,191	6,144,191	6,732,214
ENDING FUND BALANCE		6,144,190	6,235,268	6,732,214	6,708,555

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 THRU 12/31/23 ACTIVITY	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
206-000-402.000	CURRENT REAL PROPERTY TAX	701,604	754,000	743,321	794,000
206-000-402.100	PRIOR YEARS PROPERTY TAXES	(1,570)	(200)	5,681	
206-000-412.000	DELQ PERSONAL PROPERTY TAXES	337	500	1,399	500
206-000-414.000	PROPERTY TAX REFUNDS-MTT	(5,869)	(10,000)	(97)	(10,000)
206-000-432.000	PILOT TAX	4,078	7,500	4,124	5,000
206-000-445.000	INTEREST ON TAXES	16	300	76	300
206-000-543.000	STATE GRANT-PUBLIC SAFETY	10,493	19,000	10,597	12,000
206-000-573.000	STATE AID REVENUE-LCSA	10,263	10,200	10,441	10,400
206-000-665.000	INTEREST EARNED	2,843	4,800	42,596	50,000
206-000-677.200	FIRE PROTECTION - EDDA	78,175	80,000	79,658	81,000
206-000-677.300	FIRE PROTECTION - WDDA	63,255	64,000	65,766	66,000
	Totals for dept 000 - NONE	863,625	930,100	963,562	1,009,200
TOTAL ESTIMATED REVENUES		863,625	930,100	963,562	1,009,200

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 336 - FIRE DEPARTMENT					
206-336-702.000	SALARIES & WAGES	1,645		980	
206-336-710.000	EMPLR FICA CONTR	97		57	
206-336-711.000	EMPLR MEDICARE CONTR	23		13	
206-336-716.000	EMPLR RETIREMENT CONTR	148		88	
206-336-718.500	HEALTH INSURANCE	565		475	
206-336-718.700	HEALTH INS-EE CONTRIBUTIONS	(73)		(56)	
206-336-719.000	DENTAL INSURANCE	46		30	
206-336-719.800	VISION INSURANCE	5		5	
206-336-719.900	VISION INS-EE CONTRIBUTIONS	(2)		(2)	
206-336-724.000	WORKER'S COMP	20		8	
206-336-725.000	LIFE & DISABILITY BENEFIT	9		4	
206-336-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	812,900	830,100	830,100	871,600
	SERVICE CONTRACT WITH CITY-ASSUMED A 5% INCREASE				
206-336-801.005	FIRE HYDRANT REPAIRS		5,150		2,000
206-336-801.025	HYDRANT FLUSHING		30,000		10,000
Totals for dept 336 - FIRE DEPARTMENT		815,383	865,250	831,702	883,600
TOTAL APPROPRIATIONS		815,383	865,250	831,702	883,600
NET OF REVENUES/APPROPRIATIONS - FUND 206		48,242	64,850	131,860	125,600
	BEGINNING FUND BALANCE	960,333	1,008,573	1,008,573	1,140,433
	ENDING FUND BALANCE	1,008,575	1,073,423	1,140,433	1,266,033

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
245-000-451.107	REVENUE-GREEN ACRES SPEC ASSESS	3,751		1,364	
245-000-451.108	REVENUE-THE OAKS SPEC ASSESS	5,859		2,293	
245-000-451.109	REVENUE-BLGRAS/ISB SIDEWALK	8,821	5,000	6,759	4,700
245-000-451.110	REVENUE-MCGUIRK PAVING-PRINCIPAL	12,027	5,000	6,208	6,400
245-000-451.111	REVENUE-MCGUIRK PAVING-INTEREST	1,418	1,000	1,025	3,700
245-000-451.112	REVENUE-CARRIAGE PAVING PRINCIPAL	42,970	5,000	8,320	3,160
245-000-451.113	REVENUE-CARRIAGE PAVING INTEREST		1,000	1,971	1,580
245-000-665.000	INTEREST EARNED	1,060	400	7,750	7,000
Totals for dept 000 - NONE		75,906	17,400	35,690	26,540
Dept 441 - PUBLIC WORKS					
245-441-460.000	PENALTIES ON SPECIAL ASSESSMENTS	105	100		
Totals for dept 441 - PUBLIC WORKS		105	100		
TOTAL ESTIMATED REVENUES		76,011	17,500	35,690	26,540

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 000 - NONE					
245-000-826.000	LEGAL FEES		3,000		500
245-000-967.412	EXPENDITURE-CARRIAGE HILL PAVING	63,358			
Totals for dept 000 - NONE		63,358	3,000		500
TOTAL APPROPRIATIONS		63,358	3,000		500
NET OF REVENUES/APPROPRIATIONS - FUND 245		12,653	14,500	35,690	26,040
BEGINNING FUND BALANCE		269,639	282,292	282,292	317,982
ENDING FUND BALANCE		282,292	296,792	317,982	344,022

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
248-000-402.000	CURRENT PROPERTY TAX	506,459	515,000	516,935	557,000
248-000-402.100	PRIOR YEARS PROPERTY TAXES		(250)		(250)
248-000-412.000	DELQ PERSONAL PROPERTY CAPT		300	4	300
248-000-414.000	PROPERTY TAX REFUNDS-BOR MTT	(9,873)	(4,000)		(4,000)
248-000-445.000	INTEREST ON TAXES		500	1	500
248-000-573.000	STATE AID REVENUE-LCSA	62,229	69,000	69,776	69,000
248-000-665.000	INTEREST EARNED	6,538	60,000	65,904	80,000
248-000-672.000	OTHER REVENUE	14,820	1,000		1,000
Totals for dept 000 - NONE		580,173	641,550	652,620	703,550
TOTAL ESTIMATED REVENUES		580,173	641,550	652,620	703,550

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 336 - FIRE DEPARTMENT					
248-336-830.000	PUBLIC SAFETY - FIRE PROTECTION	78,175	80,000	79,658	81,000
Totals for dept 336 - FIRE DEPARTMENT		78,175	80,000	79,658	81,000
Dept 728 - ECONOMIC DEVELOPMENT					
248-728-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	10,300	20,800	6,340	21,300
M M I FOR GROUNDS MAINTENANCE ALONG PICKARD					
MID MICHIGAN CABLE CONSORTIUM FOR RECORDING MEETINGS					
MMDC ANNUAL CLIENT FEE					
AUDIT PRESENTATION					
PLANNING/ENGINEERING CONSULTATIONS FOR IMPLEMENTATION OF EDDA DEV PLAN					
248-728-801.001	MAINT- BENCHES/TRASH RECEPTACLES			246	5,000
MAINTENANCE TO PARK BENCHES, PLANTERS, TRASH RECEPTACLES AS NEEDED					
248-728-801.003	SIDEWALK SNOWPLOWING	7,000	11,000	4,550	15,000
248-728-801.004	LAWN CARE	25,454	12,000	13,086	35,000
LAWNCARE - E. PICKARD RD. RIGHT-OF-WAY					
LAWNCARE - ADDITIONAL EDDA DISTRICT PROPERTIES					
248-728-801.005	IRRIGATION / LIGHTING REPAIRS	28,035	12,000	6,477	20,000
IRRIGATION/LIGHTING REPAIRS TO EXISTING SYSTEMS					
248-728-801.007	FLOWER / LANDSCAPE MAINTENANCE	14,404	12,000	7,358	47,000
PLEASANT THYME HERB FARM - FLOWERS AND LANDSCAPE MAINTENANCE					
E. PICKARD RD. M-20 STREET TREE TRIMMING AND DEAD TREE REMOVAL/REPLACEMENT					
248-728-826.000	LEGAL FEES				4,000
ASSISTANCE WITH PROPERTY PURCHASE/TRANSFER/SALE AND AGREEMENTS AS NEEDED					
248-728-880.000	COMMUNITY PROMOTION	5,500	9,000	5,500	16,500
EAST DDA CONTRIBUTION TO THE MT PLEASANT AREA CVB					
MISCELLANEOUS					
MT. PLEASANT MUNICIPAL AIRPORT - CONTRIBUTION TO CREW CAR OPERATIONS					
CONTRIBUTION TO CREATION OF NEW GATEWAY BANNERS FOR THE US-127 INTERCHANGE					
248-728-883.000	COMMUNITY IMPROVEMENT GRANTS		40,000	5,135	40,000
248-728-885.000	STREET LIGHT BANNERS/CHRISTMAS	21,510	20,000	17,085	23,000
BANNERS - INSTALLATION AND TAKE-DOWN					
248-728-900.000	PRINTING & PUBLISHING	12	250		250
248-728-920.000	ELECTRIC/NATURAL GAS	10,237	10,000	8,404	15,000
248-728-920.200	WATER & SEWER CHARGES	24,385	10,000	4,621	18,000
248-728-940.000	LEASE/RENT	1,135	875	715	1,200
STREETSCAPE EQUIPMENT STORAGE FACILITY RENTAL					
248-728-955.000	MISC.		100		100
248-728-957.300	MEMBERSHIP & DUES	315	500	375	500
248-728-963.000	PROPERTY/LIABILITY INSURANCE	1,870	2,100	2,148	2,200
248-728-967.200	WATER SYSTEM PROJECTS				100,000
S SUMMERTON RD WATER SYSTEM EXTENSION - ENGINEERING					
248-728-967.300	SEWER SYSTEM PROJECTS		160,000	160,000	
248-728-967.400	STREET/ROAD PROJECTS		169,000	168,572	
248-728-967.500	SIDEWALK/PATHWAY PROJECTS		30,000		520,000
NEW SIDEWALK ALONG THE EAST SIDE OF S. ISABELLA RD. FROM E. KAY ST. TO E. BROADWAY RD.					
NEW SIDEWALK FROM M-20 TO JAMESON PARK (BUD ST.)					
NEW SIDEWALK CONNECTOR (HONEY BEAR LANE OUTLOT)					
248-728-967.600	PARKS PROJECTS	10,060			90,000
LIGHTING FOR KAY ST TO JONATHAN LANE SIDEWALK					
248-728-971.000	CAPITAL OUTLAY-LAND				550,000
LAND ASSEMBLY - INDUSTRIAL					
INCLUDES TITLE WORK/DUE DILIGENCE ASSISTANCE AND PURCHASES OF PRIORITY LOTS					
248-728-974.000	LAND IMPRVMENTS-GENERAL	15,859		50	20,000
INSTALLATION OF A NEW GATEWAY ENTRANCE SIGN - SW CORNER M-20 & S. SUMMERTON-CONSUMERS ENERGY PROPERTY					
248-728-974.200	LAND IMPRVMENTS-PICKARD RIGHT OF W/		5,000		450,000
RECONSTRUCTION OF IRRIGATION SYSTEM ALONG PICKARD					
248-728-974.201	LAND IMPRVMENTS-5800 PICKARD/ENTERI			101	40,000
DEMO AND REPLACE THE ENTERPRISE PARK FREESTANDING SIGN AT 5800 E. PICKARD RD. WITH AN ELECTRONIC MESSAGE BOARD					
248-728-974.202	LAND IMPRVMENTS-2120 YATS DR		13,000		210
248-728-974.203	LAND IMPRVMENTS-JONATHON LANE	180	500	101	210
248-728-974.205	LAND IMPRVMENTS-HONEY BEAR LN		500		
Totals for dept 728 - ECONOMIC DEVELOPMENT		176,256	538,625	410,864	2,034,470
TOTAL APPROPRIATIONS		254,431	618,625	490,522	2,115,470
NET OF REVENUES/APPROPRIATIONS - FUND 248		325,742	22,925	162,098	(1,411,920)
BEGINNING FUND BALANCE		1,550,906	1,876,649	1,876,649	2,038,747
ENDING FUND BALANCE		1,876,648	1,899,574	2,038,747	626,827

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 THRU 12/31/23 ACTIVITY	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
250-000-402.000	CURRENT PROPERTY TAX	397,781	413,000	414,116	438,600
250-000-412.000	DELQ PERSONAL PROPERTY CAPT	27	20	47	50
250-000-414.000	PROPERTY TAX REFUNDS-BOR MTT		(4,000)	(409)	(4,000)
250-000-445.000	INTEREST ON TAXES	3	200	107	200
250-000-573.000	STATE AID REVENUE-LCSA	321	1,800	1,885	1,800
250-000-665.000	INTEREST EARNED	7,591	31,000	39,141	50,000
	INTEREST RATES HAVE INCREASED				
Totals for dept 000 - NONE		405,723	442,020	454,887	486,650
TOTAL ESTIMATED REVENUES		405,723	442,020	454,887	486,650

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 336 - FIRE DEPARTMENT					
250-336-830.000	PUBLIC SAFETY - FIRE PROTECTION	63,255	65,800	65,766	66,000
Totals for dept 336 - FIRE DEPARTMENT		63,255	65,800	65,766	66,000
Dept 728 - ECONOMIC DEVELOPMENT					
250-728-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,168	15,770	3,370	13,300
	MID MICHIGAN CABLE CONSORTIUM-RECORDING MEETINGS				
	MMDC ANNUAL CLIENT FEE				
	AUDIT PRESENTATION				
	PLANNING/ENGINEERING CONSULTATIONS FOR IMPLEMENTATION OF WDDA DEV PLAN				
250-728-801.003	SIDEWALK SNOWPLOWING	1,000	8,000	3,500	8,000
250-728-826.000	LEGAL FEES		1,000		
250-728-851.000	MAIL/POSTAGE		750		
250-728-880.000	COMMUNITY PROMOTION	5,500	8,000	5,500	16,500
	MT. PLEASANT AREA CVB - CONTRIBUTION FOR PROMOTION OF DISTRICT				
	MT. PLEASANT MUNICIPAL AIRPORT - CONTRIBUTION TO CREW CAR OPERATIONS				
	MISC. COMMUNITY PROMOTION				
	CONTRIBUTION TO CREATION OF NEW GATEWAY BANNERS FOR US-127 INTERCHANGE				
250-728-883.000	COMMUNITY IMPROVEMENT GRANTS		40,000		40,000
250-728-900.000	PRINTING & PUBLISHING		500		500
250-728-940.000	LEASE/RENT	475	175		
250-728-955.000	MISC.		100		
250-728-957.300	MEMBERSHIP & DUES	315	400	375	500
250-728-967.400	STREET/ROAD PROJECTS	450,594			50,000
	DEVELOPMENT OF A PLAN FOR STORM DRAINAGE, SIDEWALKS, STREETLIGHTS FROM REMUS RD TO BRIDGE ON LINCOLN				
250-728-967.500	SIDEWALK/PATHWAY PROJECTS	524,940			175,000
	SIDEWALK CONNECTOR ON BRADLEY ST N FROM REMUS RD. TO THE MIDDLE SCHOOL SIDEWALK				
250-728-974.204	LAND IMPRVMENTS-REMUS RD RIGHT OF PLAN FOR STREETLIGHTING-STREETScape IMPROVEMENTS				50,000
Totals for dept 728 - ECONOMIC DEVELOPMENT		985,992	74,695	12,745	353,800
TOTAL APPROPRIATIONS		1,049,247	140,495	78,511	419,800
NET OF REVENUES/APPROPRIATIONS - FUND 250		(643,524)	301,525	376,376	66,850
	BEGINNING FUND BALANCE	1,474,498	830,973	830,973	1,207,349
	ENDING FUND BALANCE	830,974	1,132,498	1,207,349	1,274,199

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
287-000-582.000	CONTRIBUTION FROM TRIBE	424,875	100,000	100,000	
287-000-665.000	INTEREST EARNED	700	1,950	1,829	1,500
Totals for dept 000 - NONE		425,575	101,950	101,829	1,500
TOTAL ESTIMATED REVENUES		425,575	101,950	101,829	1,500

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 THRU 12/31/23 ACTIVITY	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 728 - ECONOMIC DEVELOPMENT					
287-728-965.600	CONTRIBUTION TO SEWER FUND		225,371	225,371	
287-728-967.400	STREET/ROAD PROJECTS	179,504			
Totals for dept 728 - ECONOMIC DEVELOPMENT		179,504	225,371	225,371	
Dept 965 - TRANSFER OUT					
287-965-995.285	TRANSFER OUT TO ARPA FUND	170,000			
Totals for dept 965 - TRANSFER OUT		170,000			
TOTAL APPROPRIATIONS		349,504	225,371	225,371	
NET OF REVENUES/APPROPRIATIONS - FUND 287		76,071	(123,421)	(123,542)	1,500
BEGINNING FUND BALANCE		81,737	157,809	157,809	34,267
ENDING FUND BALANCE		157,808	34,388	34,267	35,767

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
590-000-582.000	CONTRIBUTION FROM TRIBE		225,371	225,371	
590-000-583.000	CONTRIBUTION FROM EDA FOR PROJECTS		160,000	160,000	
	PUMP STATION #1 COMPLETED IN 2023				
590-000-626.000	SEWER INSPECTION FEES	490	9,000	7,192	2,000
590-000-642.000	SERVICE	1,461,244	1,541,548	1,568,157	1,672,580
	PER CWSRF PROJECT PLAN 2024 8.5% INCREASE				
590-000-643.850	DELINQUENT SEWER		(1,500)		
590-000-644.300	CONNECTION FEE	63,510	260,000	272,758	78,800
	5% INFLATION RATE USED				
590-000-655.000	FINES & FORFEITURES	39,220	33,000	34,021	33,000
590-000-665.000	INTEREST EARNED	16,556	120,000	127,311	120,000
590-000-670.000	DEBT RETIREMENT	1,221,833	1,277,369	1,311,238	1,385,945
	PER CWSRF PROJECT PLAN 2024 8.5% INCREASE				
590-000-672.000	OTHER REVENUE	2,379	3,000	134	3,000
590-000-673.000	GAIN/LOSS ON SALE OF ASSETS	7,500		400	
590-000-687.000	REFUNDS & REBATES	3,076	3,500	2,969	3,500
	Totals for dept 000 - NONE	2,815,808	3,631,288	3,709,551	3,298,825
TOTAL ESTIMATED REVENUES		2,815,808	3,631,288	3,709,551	3,298,825

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 536 - WATER/SEWER SYSTEMS					
590-536-702.000	SALARIES & WAGES	268,782	278,077	283,865	310,065
590-536-702.200	TEMPORARY LABOR	5,170	15,000	13,918	12,480
590-536-702.500	OVERTIME	8,501	10,800	11,781	12,900
590-536-702.700	LUMP SUM IN LIEU OF STEP	4,332	3,050	3,038	4,010
590-536-705.000	LEAVE TIME PAYOUT		6,700		5,900
STAFF LEAVE TIME PAYOUT UPON RETIREMENT					
590-536-710.000	EMPLR FICA CONTR	17,133	17,970	18,731	20,354
590-536-711.000	EMPLR MEDICARE CONTR	4,007	4,203	4,381	4,760
590-536-711.500	UNEMPLOYMENT	609	810	275	838
590-536-716.000	EMPLR RETIREMENT CONTR	24,107	24,316	25,616	29,200
590-536-718.500	HEALTH INSURANCE	90,317	101,026	93,489	100,787
ASSUMED A 9% INCREASE					
590-536-718.700	HEALTH INS-EE CONTRIBUTIONS	(8,375)	(9,316)	(8,902)	(10,800)
590-536-719.000	DENTAL INSURANCE	4,299	4,697	4,512	4,990
ASSUMED A 5% INCREASE					
590-536-719.800	VISION INSURANCE	430	659	603	727
ASSUMED A 5% INCREASE					
590-536-719.900	VISION INS-EE CONTRIBUTIONS	(215)	(329)	(302)	(364)
590-536-724.000	WORKER'S COMP	1,871	1,540	1,471	1,371
590-536-725.000	LIFE AND DISABILITY INSURANCE	1,235	1,382	1,248	1,422
ASSUMED A 5% INCREASE					
590-536-726.000	COMPENSATED ABSENCES	(4,385)		(2,146)	
590-536-752.000	OFFICE SUPPLIES	1,478	1,500	603	1,500
590-536-754.000	OPERATING SUPPLIES	5,027	5,500	4,634	5,500
590-536-759.000	GAS/FUEL	10,725	12,500	11,185	12,000
590-536-767.000	UNIFORMS	969	2,000	522	1,500
590-536-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	23,004	71,000	68,483	53,350
DUMPSTER 1/2 WATER 1/2 SEWER MANAGED IT SERVICE MISS DIG LOCATION SERVICES 2-YR VEEAM BACKUP RENEWAL MICROSOFT OFFICE 365 2024 VERKADA CAMERA SOFTWARE 1/2 WATER & 1/2 SEWER SERVER CO LOCATION FEES SEWER CONNECTION FEE PROJECT REPORT PUBWORKS ANNUAL SUPPORT ANNUAL BOND DISCLOSURE-PFM FIBER INTERNET-PUMP STNS 7/8/15 ADOBE ACROBAT PRO SUBSCRIPTIONS ARC GIS ONLINE CREATOR ANNUAL SUBSCRIPTIONS SONIC WALL UPGRADE FOR COLOCATION EQUIPMENT SENSUS ANNUAL SUPPORT INDUCTIVE AUTOMATION ANNUAL SUPPORT VERKADA CAMERA SOFTWARE LICENSES OUT OF SCOPE MANAGED IT SERVICES					
590-536-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREEMENT	2,421	2,700	2,558	2,840
BS&A SOFTWARE SUPPORT SERVICE					
590-536-826.000	LEGAL FEES	1,740	2,000	300	10,000
SEWER CONNECTION FEE & RATE ORDINACE UPDATES					
590-536-850.000	COMMUNICATIONS	2,301	2,510	2,439	3,320
ANSWERING SERVICE					
VERIZON CELL PHONES INCREASED TWO PART AUTHENTICATOR - 2 - ADDITIONAL CELL PHONE					
590-536-851.000	MAIL/POSTAGE	1,829	4,000	1,993	3,000
590-536-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENT	686	800	716	800
590-536-900.000	PRINTING & PUBLISHING	402	1,500	572	1,000
590-536-920.000	ELECTRIC/NATURAL GAS	83,942	102,000	88,280	105,000
590-536-930.000	REPAIRS	5,861	125,000	2,065	170,000
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MANHOLE/WET WELL FLOOR RELINING FORCEMAIN AIR RELEASE STRUCTURES MISC REPAIRS					
590-536-930.200	MAINT-GROUNDS	787	2,000	323	1,500
590-536-930.300	MAINT-BUILDINGS	2,698	5,000	2,000	20,250
VERKADA CAMERA PURCHASE & REPLACEMENT ISABELLA TREATMENT PLANT & MISSION ROAD TREATMENT PLANT AND SHOP 1/2 WATER & 1/2 SEWER MISC BUILDING MAINTENANCE 16 X 12 OVERHEAD DOOR REPLACEMENT - SHOP 4795 S MISSION-SPLIT 50/50 WITH WATER FUND					
590-536-933.000	MAINT-VEHICLES	1,522	6,000	6,643	6,000
590-536-933.050	MAINT-EQUIPMENT	2,843	15,000	2,101	20,000
590-536-933.500	MAINT-LIFT STATIONS	17,046	120,000	15,898	110,000
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GENERAL PUMP STATION MAINTENANCE & PUMP REPLACEMENT					
590-536-934.300	OPTO 22 MAINTENANCE	257	5,000	1,709	10,000
590-536-934.500	MAINT. AGREEMENT ON EQUIPMENT	5,747	9,700	9,291	9,500

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 536 - WATER/SEWER SYSTEMS					
GENERATORS					
GENERAL MAINT AGRMTS					
COPY MACHINE AND PRINTERS - ESTIMATED \$120 PER MONTH 1/2 WATER AND 1/2 SEWER					
590-536-955.000	MISC.	20	101	110	150
590-536-957.000	PROFESSIONAL DEVELOPMENT	393	2,500	418	2,500
590-536-957.100	SEMINAR LODGING		1,000	255	1,000
590-536-957.200	SEMINAR MEALS		100		150
590-536-957.300	MEMBERSHIP & DUES	433	500	244	500
590-536-962.000	SAFETY	2,531	6,000	3,490	12,000
MISC SAFETY					
ALUMINUM HYDRALIC VERTICLE SHORING					
590-536-963.000	PROPERTY/LIABILITY INSURANCE	22,821	33,000	33,753	38,000
590-536-969.300	HOOKUP LABOR & MATERIAL	588	10,000	7,218	7,500
590-536-973.000	CAPITAL PROJECTS-SEWER SYSTEM		1,064,100	768	1,027,000
CWSRF PROJECT PLAN PUMP STATION 5 UPGRADE/REHABILITATION AND INFILTRATION STUDY - ENGINEERING APPROVED 2023					
PUMP STATION #10 ENGINEERING & REHABILITATION MULBERRY LANE					
PUMP STATION #2 UPGRADE - MOVED TO 2024					
590-536-977.000	NEW EQUIPMENT PURCHASE	5,748	18,276	1,089	15,000
CAMERA/CLEANING HEAD ATTACHMENT FOR VAC TRUCK					
590-536-980.000	NEW OFFICE EQUIPMENT & FURNITURE	438	1,000	560	1,000
590-536-980.100	NEW COMPUTER HARDWARE & SOFTWARE	1,841	10,000	4,370	6,000
4 COMPUTER REPLACEMENTS-50/50 SPLIT WTR/SWR					
MISCELLANEOUS HARDWARE REPLACEMENTS					
590-536-981.000	NEW VEHICLE PURCHASE		30,000		
Totals for dept 536 - WATER/SEWER SYSTEMS		623,916	2,132,872	726,168	2,156,500
Dept 540 - WWTP					
590-540-702.000	SALARIES & WAGES	283,107	287,927	260,133	334,912
590-540-702.500	OVERTIME	9,831	13,000	9,343	10,000
590-540-702.700	LUMP SUM IN LIEU OF STEP	5,286	3,650	3,647	5,250
590-540-705.000	LEAVE TIME PAYOUT	16,889			
590-540-710.000	EMPLR FICA CONTR	18,734	17,720	16,242	20,660
590-540-711.000	EMPLR MEDICARE CONTR	4,381	4,144	3,799	4,832
590-540-711.500	UNEMPLOYMENT	618	713	190	713
590-540-716.000	EMPLR RETIREMENT CONTR	28,360	27,083	24,633	33,265
590-540-718.500	HEALTH INSURANCE	112,500	128,925	99,309	128,620
ASSUMED A 9% INCREASE					
590-540-718.700	HEALTH INS-EE CONTRIBUTIONS	(12,650)	(14,562)	(11,194)	(16,339)
590-540-719.000	DENTAL INSURANCE	6,655	7,975	5,946	8,071
ASSUMED A 5% INCREASE					
590-540-719.800	VISION INSURANCE	995	1,105	758	1,207
ASSUMED A 5% INCREASE					
590-540-719.900	VISION INS-EE CONTRIBUTIONS	(490)	(553)	(379)	(604)
590-540-724.000	WORKER'S COMP	3,054	2,425	1,768	2,195
590-540-725.000	LIFE AND DISABILITY INSURANCE	1,538	1,760	1,360	1,850
ASSUMED A 5% INCREASE					
590-540-743.000	CHEMICALS	61,622	65,000	66,579	65,000
590-540-744.000	LAB EQUIPMENT & SUPPLIES	31,435	30,000	28,667	38,000
ANALYTICAL SCALE REPLACEMENT WWTP LAB					
LAB EQUIPMENT & SUPPLIES					
590-540-752.000	OFFICE SUPPLIES	590	700	759	700
590-540-754.000	OPERATING SUPPLIES	12,139	12,000	7,642	12,000
590-540-759.000	GAS/FUEL	5,501	5,000	3,644	5,000
590-540-767.000	UNIFORMS	865	2,000	872	2,000
590-540-774.100	BIOXIDE	75,915	80,000	89,138	85,000
590-540-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	24,943	30,000	23,962	33,800
DUMPSTER (1 FINE SCREEN WASTE & 1 GENERAL WASTE)					
MANAGED IT SERVICES					
CLEANING WWTP					
MICROSOFT OFFICE 365					
COMPUTER SOFTWARE SUPPORT & UPDATES 1/3 WATER, 1/3 SEWER, 1/3 WWTP					
MISC COMPUTER REPAIRS NOT COVERED/ONSITE SUPPORT					
BLOWER ELECTRICAL EFFICIENCY STUDY					
590-540-801.200	CONT. SERV. - BIOSOLIDS LAND APPL.	28,111	51,000	50,376	50,000
INCREASED BIOSOLIDS AND FUEL COST					
590-540-801.300	CONT. SERV. - LAB ANALYSIS	3,549	7,000	7,085	7,000
EPA/EGLE ADDITIONAL MONITORING					
LAB ANALYSIS					
590-540-850.000	COMMUNICATIONS	4,401	4,800	6,439	3,250
VERIZON WIRELESS CELL PHONES					

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 540 - WWTP					
VERIZON CELL PHONES ADDITIONAL 4 PHONES FOR TWO PART AUTHENTICATOR					
590-540-851.000	MAIL/POSTAGE	169	750	181	500
590-540-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENT	108	500	10	250
590-540-900.000	PRINTING & PUBLISHING	155	500		250
590-540-920.000	ELECTRIC/NATURAL GAS	148,586	176,000	162,976	176,000
590-540-920.200	WATER & SEWER QUARTERLY BILLING	6,625	10,000	7,944	10,000
590-540-923.000	PROPANE	2,225	3,500	1,882	3,500
590-540-930.200	MAINT-GROUNDS	1,822	3,500	1,698	12,100
SEALCOATING (43,060 SQ FT @ .20 PER SQ FT)					
MISC GROUNDS MAINTENANCE					
590-540-930.300	MAINT-BUILDINGS	2,835	5,000	1,607	20,000
VERKADA CAMERA REPLACEMENT AND INSTALLATION WWTP					
MISC BUILDING MAINTENANCE					
590-540-933.000	MAINT-VEHICLES	1,266	3,000	486	3,000
590-540-933.050	MAINT-EQUIPMENT	4,497	6,000	3,096	6,000
590-540-934.300	OPTO 22 MAINTENANCE	5,611	10,000	1,926	6,000
590-540-934.500	MAINT. AGREEMENT ON EQUIPMENT	2,583	5,500	750	1,700
GENERATOR					
590-540-934.981	SAMPLING EQUIPMENT MAINT.	132	4,000	577	4,000
590-540-934.982	PRELIMINARY TREAT EQUIPM. MAINT.	5,558	25,000	9,875	500,800
MISC PRELIMINARY TREATMENT					
CWSRF PROJECT PLAN WWTP FINE SCREEN UPDATE					
590-540-934.983	SECONDARY TREAT EQUIP. MAINT.	14,867	30,000	32,662	25,000
590-540-934.984	SOLIDS EQUIPMENT MAINT.	11,165	25,000	21,019	25,000
590-540-934.985	DISINFECTION EQUIPMENT MAINT.	373	6,000	104	6,000
590-540-934.986	INSTRUMENTATION EQUIPMENT MAINT.	1,239	6,000	4,483	3,000
590-540-934.987	TERTIARY FILTER MAINT.	1,713	10,000	650	10,000
590-540-949.000	IPP		500		500
590-540-957.000	PROFESSIONAL DEVELOPMENT	2,404	5,000	1,378	5,000
590-540-957.100	SEMINAR LODGING		500		500
590-540-957.200	SEMINAR MEALS		100		100
590-540-957.300	MEMBERSHIP & DUES	307	500	578	500
590-540-958.100	PERMITS & FEES	6,275	13,000	5,500	13,000
590-540-962.000	SAFETY	2,115	5,000	2,965	5,000
590-540-963.000	PROPERTY/LIABILITY INSURANCE	17,417	18,000	20,077	22,000
590-540-977.000	NEW EQUIPMENT PURCHASE	853	5,000	4,205	5,000
590-540-980.000	NEW OFFICE EQUIPMENT & FURNITURE		750		750
590-540-980.100	NEW COMPUTER HARDWARE & SOFTWARE	2,670	8,000	11,251	2,000
MISCELLANEOUS HARDWARE					
Totals for dept 540 - WWTP		971,449	1,155,412	998,598	1,703,832
Dept 906 - DEBT SERVICE					
590-906-993.350	BOND INTEREST-RURAL DEVELOPMENT	142,083	139,500	138,605	138,000
Totals for dept 906 - DEBT SERVICE		142,083	139,500	138,605	138,000
Dept 960 - DEPRECIATION EXPENSE					
590-960-968.000	DEPRECIATION EXPENSE	755,733	780,000	767,733	790,000
Totals for dept 960 - DEPRECIATION EXPENSE		755,733	780,000	767,733	790,000
TOTAL APPROPRIATIONS		2,493,181	4,207,784	2,631,104	4,788,332
NET OF REVENUES/APPROPRIATIONS - FUND 590		322,627	(576,496)	1,078,447	(1,489,507)
BEGINNING FUND BALANCE		14,841,060	15,163,691	15,163,691	16,242,138
ENDING FUND BALANCE		15,163,687	14,587,195	16,242,138	14,752,631

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - NONE					
591-000-476.500	REVENUE-REPLACEMENT METERS		1,000		1,000
591-000-539.000	STATE GRANTS		38,700	31,138	
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591-000-626.000	WATER INSPECTION FEES	3,994	11,000	8,696	5,000
591-000-643.000	WATER SALES	1,544,655	1,495,000	1,628,851	1,592,175
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	6.5% INCREASE FOR 2024 TO FUND CIP				
591-000-643.100	BULK WATER SALES	3,528	6,600	6,625	1,500
591-000-643.200	FINAL READ	4,446	4,000	3,978	4,000
591-000-643.300	TURN-OFF	7,128	4,000	4,575	4,000
591-000-644.000	LATERALS	4,631	5,000		2,500
591-000-644.200	BENEFIT FEES	31,835	90,000	94,510	52,500
	5% INFLATION RATE USED				
591-000-645.000	CONNECTION FEES	45,011	60,000	28,538	52,500
	5% INFLATION RATE USED				
591-000-655.000	FINES & FORFEITURES	20,453	20,000	18,306	20,000
591-000-665.000	INTEREST EARNED	16,531	120,000	125,252	120,000
591-000-665.100	INTEREST EARNED-SPEC ASSESS	867			
591-000-671.000	LEASES - TOWER RENTAL	56,387	56,000	58,627	56,000
591-000-672.000	OTHER REVENUE	9,296	8,000	2,634	8,000
591-000-673.000	GAIN/LOSS ON SALE OF ASSETS	7,500		400	
591-000-687.000	REFUNDS & REBATES	1,649	3,500	3,469	3,500
Totals for dept 000 - NONE		1,757,911	1,922,800	2,015,599	1,922,675
TOTAL ESTIMATED REVENUES		1,757,911	1,922,800	2,015,599	1,922,675

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 536 - WATER/SEWER SYSTEMS					
591-536-702.000	SALARIES & WAGES	414,590	415,205	447,071	515,060
591-536-702.200	TEMPORARY LABOR	5,129	16,000	14,974	12,480
591-536-702.500	OVERTIME	35,904	41,000	37,092	44,900
591-536-702.700	LUMP SUM IN LIEU OF STEP	6,263	5,100	5,075	6,120
591-536-705.000	LEAVE TIME PAYOUT		6,700		5,900
STAFF LEAVE TIME PAYOUT UPON RETIREMENT					
591-536-710.000	EMPLR FICA CONTR	27,580	27,940	30,199	34,521
591-536-711.000	EMPLR MEDICARE CONTR	6,450	6,534	7,062	8,074
591-536-711.500	UNEMPLOYMENT	886	957	350	1,100
591-536-716.000	EMPLR RETIREMENT CONTR	39,729	39,375	42,670	51,900
591-536-718.500	HEALTH INSURANCE	142,446	152,596	150,774	177,959
ASSUMED A 9% INCREASE					
591-536-718.700	HEALTH INS-EE CONTRIBUTIONS	(14,772)	(15,649)	(15,359)	(21,012)
591-536-719.000	DENTAL INSURANCE	7,855	8,177	7,684	10,273
ASSUMED A 5% INCREASE					
591-536-719.800	VISION INSURANCE	842	1,045	1,066	1,501
ASSUMED A 5% INCREASE					
591-536-719.900	VISION INS-EE CONTRIBUTIONS	(422)	(522)	(533)	(751)
591-536-724.000	WORKER'S COMP	6,559	5,940	5,082	6,093
591-536-725.000	LIFE AND DISABILITY INSURANCE	1,994	2,151	2,100	2,632
ASSUMED A 5% INCREASE					
591-536-726.000	COMPENSATED ABSENCES	3,795		(3,553)	
591-536-752.000	OFFICE SUPPLIES	1,562	1,600	493	1,600
591-536-753.000	PROCESS CHEMICALS/CHLORINE	67,647	65,000	65,821	70,000
591-536-754.000	OPERATING SUPPLIES	10,349	13,000	12,093	11,000
591-536-759.000	GAS/FUEL	15,044	12,000	10,103	12,000
591-536-767.000	UNIFORMS	1,069	2,000	522	2,000
591-536-774.100	MXU	5,920	10,000	6,010	7,000
591-536-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	81,393	98,200	67,896	116,350
EGLE YEARLY WATER FEES					
DUMPSTERS 1/2 WATER & 1/2 SEWER					
MANAGED IT SERVICE					
MISS DIG LOCATION SERVICES					
CLEANING ISABELLA TRTM PLANT					
CROSS CONNECTION CONTROL PROGRAM AND LEAD AND COPPER INVENTORY PROGRAM					
WIRELESS BROADBAND ISABELLA TRMT					
MICROSOFT OFFICE 365					
SOFTWARE UPDATES & SUPPORT 1/3 WATER, 1/3 SEWER, 1/3 WWTP					
2 YEAR VEEAM BACKUP RENEWAL					
MISC PROFESSIONAL SERVICES					
VERKADA CAMERA SOFTWARE 1/2 WATER & 1/2 SEWER					
ANNUAL BOND DISCLOSURE-PFM					
OUT OF SCOPE MANAGED IT SERVICES					
PUBWORKS ANNUAL SUPPORT					
SENSUS ANNUAL SUPPORT					
INDUCTIVE AUTOMATION ANNUAL SUPPORT					
VERKADA CAMERA SOFTWARE LICENSES					
SERVER CO-LOCATION FEES					
SONIC WALL UPGRADE FOR CO-LOCATION ENVIRONMENT					
WIRELESS BROADBAND-MERIDIAN RD/BROADWAY					
ADOBE ACROBAT PRO SUBSCRIPTIONS					
ESRI-ARCGIS ONLINE CREATOR ANNUAL SUBSCRIPTION					
591-536-801.010	LAB FEES	10,694	15,000	10,571	25,000
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591-536-801.025	HYDRANT FLUSHING		(30,000)		(10,000)
591-536-801.750	WELL HEAD PROTECTION		500		500
591-536-801.800	WATER STUDY	12,500	39,000		20,000
2020 COST OF SERVICE PLAN UPDATE					
591-536-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREI	2,421	2,700	2,558	2,840
BS&A SOFTWARE SUPPORT SERVICE					
591-536-826.000	LEGAL FEES	1,260	1,000	300	10,000
WATER RATE AND CONNECTION FEE ORDINANCE CHANGES					
591-536-850.000	COMMUNICATIONS	7,645	8,750	4,272	4,780
HTTPS FAX SERVICE					
ANSWERING SERVICE-1/2 WATER/1/2 SEWER					
CELL PHONES/TABLETS-VERIZON WIRELESS					
591-536-851.000	MAIL/POSTAGE	2,051	5,700	2,236	3,700
591-536-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	612	1,200	707	750
591-536-900.000	PRINTING & PUBLISHING	4,626	5,200	4,173	5,400
CCR REPORT					
NOTICES & ADVERTISEMENTS					
591-536-920.000	ELECTRIC/NATURAL GAS	141,658	173,000	152,213	180,000
591-536-930.000	EQUIPMENT REPAIRS	60,999	75,000	32,005	60,000
WATERMAIN REPAIRS					
HYDRANT REPAIRS & LEAD SODDER HEADS					
LEAD SERVICE LINE REPLACEMENT					
591-536-930.200	MAINT-GROUNDS	1,297	6,000	323	15,472

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 APPROVED BUDGET
APPROPRIATIONS					
Dept 536 - WATER/SEWER SYSTEMS					
SEALCOATING ISABELLA, RIVER ROAD, MERIDIAN ROAD, BROADWAY TOWER					
MISC GROUNDS MAINTENANCE					
591-536-930.300	MAINT-BUILDINGS	4,994	5,000	4,124	20,250
VERKADA CAMERA REPLACEMENT ISABELLA TREATMENT PLANT & MISSION TREATMENT PLANT/SHOP 1/2 WATER & 1/2 SEWER					
MISC BUILDING MAINTENANCE					
16 X 12 OVERHEAD DOOR REPLACEMENT-SHOP 4795 S MISSION-SPLIT 50/50 WITH SEWER FUND					
591-536-933.000	MAINT-VEHICLES	1,559	6,000	8,269	6,000
591-536-933.050	MAINT-EQUIPMENT	6,541	15,000	1,594	10,000
591-536-933.100	MAINT-WATER WELLS	580	48,500	1,790	62,000
WELL #10 REHAB					
WELL PUMP TEST EGLE REQUIREMENT					
MISC MAINTENANCE AND REPAIRS WATER WELLS					
591-536-933.200	MAINT-TREATMENT PLANTS	15,159	74,000	18,038	15,000
MISC TREATMENT PLANT MAINTENANCE					
591-536-933.300	MAINT-WATER TOWERS	7,713	5,000	1,784	22,000
VERKADA CAMERA PURCHASE AND REPLACEMENT DEERFIELD TOWER					
INSTALLATION OF CATHODIC PROTECTION AT BROADWAY TOWER					
POWERWASH LINCOLN, DEERFIELD, AND ISABELLA TOWERS/TANKS					
591-536-934.300	OPTO 22 MAINTENANCE	4,703	10,000	6,608	15,000
591-536-934.500	MAINT. AGREEMENT ON EQUIPMENT	7,079	7,300	7,568	7,700
WOLVERINE POWER SYSTEMS MAINTENANCE AGREEMENTS					
CORPO WATERWORKS CATHODIC PROTECTION					
MISC EQUIPMENT MAINT AGREEMENTS					
PRINTER COPIER MAINTENANCE AGREEMENT - ESTIMATED \$120 PER MONTH 1/2 WATER AND SEWER					
591-536-940.500	ROYALTIES	5,390	5,000	5,057	5,000
591-536-955.000	MISC.		101	101	150
591-536-957.000	PROFESSIONAL DEVELOPMENT	1,618	5,000	2,953	5,000
591-536-957.100	SEMINAR LODGING		1,000	255	1,000
591-536-957.200	SEMINAR MEALS	17	450	73	450
591-536-957.300	MEMBERSHIP & DUES	1,068	1,200	339	1,200
591-536-962.000	SAFETY	3,639	6,000	3,507	12,000
MISC SAFETY					
ALUMINUM HYDRAULIC VERTICLE SHORING					
591-536-963.000	PROPERTY/LIABILITY INSURANCE	26,100	31,000	30,046	31,000
591-536-969.200	METER REPLACEMENT PROGRAM	47,337	30,000	25,110	30,000
591-536-969.300	HOOKUP LABOR & MATERIAL	81,703	60,000	20,923	60,000
591-536-972.000	CAPITAL PROJECTS-WATER SYSTEM		509,000	155	2,550,154
IRON REMOVAL FILTER/AIR SCOUR/BACKWASH INSTALLATION MERIDIAN TREATMENT PLANT					
DWSRF APPLICATION PROJECT - ISABELLA/MISSION TREATMENT PLANT TRANSMISSION MAIN & NEW WELL (WELL WORK BEGAN IN 2023 CONTINUE WITH WELL WORK AND INSTALL NECESSARY TRANSMISSION MAIN)					
CWSRF APPLICATION PROJECT WATER AND SEWER STORAGE BUILDING CONSTRUCTION					
STORAGE BUILDING TO BE CONSIDERED IN 2025					
591-536-977.000	NEW EQUIPMENT PURCHASE	4,801	34,276	9,057	17,500
MISC NEW EQUIPMENT PURCHASE					
HAND HELD METER READING DEVICE					
591-536-980.000	NEW OFFICE EQUIPMENT & FURNITURE	438	1,000	542	1,000
591-536-980.100	NEW COMPUTER HARDWARE & SOFTWARE	4,722	7,000	5,616	8,500
REPLACEMENT OF C3775LT303 GTEK TABLET WITH SURFACE					
4 NEW COMPUTERS @ WATER PLANT 50/50 SPLIT WTR/SWR					
MISC HARDWARE REPLACEMENTS					
591-536-981.000	NEW VEHICLE PURCHASE		30,000		
Totals for dept 536 - WATER/SEWER SYSTEMS		1,338,736	2,109,226	1,257,559	4,276,046
Dept 906 - DEBT SERVICE					
591-906-993.002	BOND INTEREST - (2010 WATER)	46,793	42,800	42,745	39,600
591-906-993.800	BOND ISSUE COST AMORTIZATION	1,579	1,579	1,579	1,579
591-906-993.900	BOND - PAYING AGENT FEES	750	800	750	750
Totals for dept 906 - DEBT SERVICE		49,122	45,179	45,074	41,929
Dept 960 - DEPRECIATION EXPENSE					
591-960-968.000	DEPRECIATION EXPENSE	409,952	425,000	418,400	430,000
Totals for dept 960 - DEPRECIATION EXPENSE		409,952	425,000	418,400	430,000
TOTAL APPROPRIATIONS		1,797,810	2,579,405	1,721,033	4,747,975
NET OF REVENUES/APPROPRIATIONS - FUND 591		(39,899)	(656,605)	294,566	(2,825,300)
BEGINNING FUND BALANCE		11,441,388	11,401,492	11,401,492	11,696,058
ENDING FUND BALANCE		11,401,489	10,744,887	11,696,058	8,870,758
ESTIMATED REVENUES - ALL FUNDS		9,788,774	10,227,771	10,548,601	10,814,040
APPROPRIATIONS - ALL FUNDS		9,375,505	11,089,416	8,005,083	16,344,436
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		413,269	(861,645)	2,543,518	(5,530,396)

BEGINNING FUND BALANCE - ALL FUNDS	36,452,394	36,865,671	36,865,671	39,409,189
ENDING FUND BALANCE - ALL FUNDS	36,865,663	36,004,026	39,409,189	33,878,793