

CITY OF BELDING  
FISCAL YEAR 2022-23 BUDGET

City of Belding  
 Executive Summary  
 2022/23

	actual	
	<u>2020-21</u>	<u>2022-23</u>
<b>Millage Rate</b>		
Operating	15.9500	15.9500
CIP	1.3443	0.9863
<b>Total</b>	<u>17.2943</u>	<u>16.9363</u>
<b>General Fund</b>		
<b>Revenue</b>		
Property Taxes	1,797,097	1,831,600
Licenses and Permits	26,257	20,000
Intergovernmental Revenue	701,303	730,000
Charges for Services	211,382	214,396
Fines and Forfeitures	9,201	6,000
Interest and Rentals	4,870	3,900
Other Revenue	163,104	96,000
<b>Total Revenue</b>	<u>2,913,214</u>	<u>2,901,896</u>
<b>Expenditures</b>		
Legislative	9,308	12,900
Administrative	447,065	551,300
Municipal Building	182,641	244,000
Cemetery	45,843	65,500
Police	936,985	1,013,528
Fire	538,865	614,479
Parks	93,296	192,500
Recreation	36,446	67,404
Interfund Transfer	91,051	97,000
<b>Total General Fund Expenditures</b>	<u>2,381,500</u>	<u>2,858,611</u>
<b>Net Revenue/Exp</b>	<u>531,714</u>	<u>43,285</u>
<b>Major Streets</b>		
Revenues	734,384	729,000
Expenditures	<u>575,830</u>	<u>727,500</u>
<b>Net Revenue/Exp</b>	<u>158,554</u>	<u>1,500</u>
<b>Local Streets</b>		
Revenues	465,954	490,200
Expenditures	<u>438,469</u>	<u>487,000</u>
<b>Net Revenue/Exp</b>	<u>27,485</u>	<u>3,200</u>

	<u>2020-21</u>	<u>2022-23</u>
<b>DDA</b>		
Revenues	14,862	16,000
Expenses	<u>2,427</u>	<u>16,000</u>
<b>Net Revenue/Exp</b>	<u><u>12,435</u></u>	<u><u>-</u></u>
<b>Water and Wastewater</b>		
Revenues	1,927,477	2,084,000
Expenses	<u>2,230,889</u>	<u>2,082,057</u>
<b>Net Revenue/Exp</b>	<u><u>(303,412)</u></u>	<u><u>1,943</u></u>
<b>Motor Pool</b>		
Revenues	578,812	600,500
Expenses	<u>418,343</u>	<u>595,650</u>
<b>Net Revenue/Exp</b>	<u><u>160,469</u></u>	<u><u>4,850</u></u>
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FISCAL YEAR 2022/23 BUDGET

FUND REVENUES	101 GENERAL FUND			
ACCOUNT	LINE-ITEM Dept. 000	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

REVENUES

403.000	Property Taxes	1,723,111	1,675,000	1,760,000
423.000	Payment in Lieu of Taxes	14,829	10,000	14,000
445.000	Delinquent Charges - Taxes	7,482	5,000	6,000
446.000	Tax Collection Admin. Fee	51,110	49,000	51,000
447.000	Mobile Home Tax	565	700	600
451.000	Liquor License	4,106	4,000	4,000
462.000	Fees & Permits	18,826	10,000	15,000
465.000	Michigan Revenue Sharing	701,303	698,000	730,000
470.000	Miscellaneous Revenues	79,291	20,000	20,000
472.000	Police Reserve Revenue	1,000	1,000	1,000
473.000	Park Reservations	830	500	500
474.000	Police Revenues	7,273	5,000	6,000
480.000	Planning & Zoning Fees	3,325	500	1,000
491.000	Township Fire Contracts	96,382	100,000	97,000
496.000	Cemetery Revenue	9,363	4,000	5,000
497.000	Cemetery Interest	204	2,000	200
605.000	Charges for Admin. Services	115,000	113,600	117,396
655.000	Parking Fines & Forfeits	1,750	1,000	1,000
656.000	Traffic Fines	7,201	5,000	5,000
657.000	Municipal Civil Infractions	250	-	-
666.000	Interest on Investments	2,612	20,000	2,000
667.010	Interest from property tax fund	224	500	200
670.000	Cable Franchise Fees	67,179	65,000	65,000
	<b>Total Revenues 000</b>	<b>2,913,214</b>	<b>2,789,800</b>	<b>2,901,896</b>

FUND	101 GENERAL FUND				
DEPARTMENT	101 CITY COUNCIL				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23	
	Dept. 101				
702.000	Salaries Part Time	1,443	3,000	3,000	
704.000	Employee Benefits	113	400	300	
727.000	Departmental Supplies	26	300	500	
808.000	Subscriptions & Memberships	4,600	4,600	5,000	
809.000	Education & Training	330	1,000	1,000	
813.000	Miscellaneous Expenses	-	100	100	
955.000	Transfer Out - Fund 606	2,796	2,796	3,000	
	<b>Total City Council 101</b>	<b>9,308</b>	<b>12,196</b>	<b>12,900</b>	

FUND	101 GENERAL FUND				
DEPARTMENT	172 CITY MANAGER				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23	
	Dept. 172				
701.000	Salaries Full Time	97,075	98,600	98,600	
704.000	Employee Benefits	7,993	8,100	20,000	
808.000	Subscriptions & Memberships	-	1,200	1,200	
809.000	Education & Training	522	1,200	1,200	
820.000	Telephone	857	1,000	-	
831.000	Travel	-	1,000	1,000	
955.000	Transfer Out - Fund 606	5,604	5,604	6,000	
956.000	Transfer Out - Fund 631	11,300	15,600	19,500	
959.000	Transfer Out - Fund 677	-	-	10,000	
	<b>Total City Manager 172</b>	<b>123,351</b>	<b>132,304</b>	<b>157,500</b>	

FUND		101 GENERAL FUND			
DEPARTMENT		215 FINANCE & ADMIN. SVC.			
ACCOUNT	LINE-ITEM		ACTUAL	ADOPTED	TENTATIVE
	Dept. 215		YEAR END	BUDGET	BUDGET
			FY 2020/21	FY 2021/22	FY 2022/23
701.000	Salaries Full Time		113,792	125,000	128,000
704.000	Employee Benefits		19,672	30,000	30,000
801.000	Professional & Contractual		44,000	47,000	48,000
820.000	Telephone		2,046	5,000	-
955.000	Transfer Out - Fund 606		5,604	5,604	6,000
956.000	Transfer Out - Fund 631		11,300	15,600	19,500
959.000	Transfer Out - Fund 677		12,926	15,000	15,000
<b>Total Finance &amp; Admin 215</b>			<b>209,340</b>	<b>243,204</b>	<b>246,500</b>

FUND		101 GENERAL FUND			
DEPARTMENT		216 CITY CLERK			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 216				
701.000	Salaries Full Time		60,888	65,000	66,300
702.000	Salaries-Part Time		4,628	8,000	10,000
704.000	Employee Benefits		11,466	13,000	17,000
725.000	Elections		11,109	5,000	20,000
727.000	Departmental Supplies		-	-	1,000
808.000	Subscriptions & Memberships		235	500	500
809.000	Education & Training		472	500	1,000
831.000	Travel		71	500	1,000
955.000	Transfer Out - Fund 606		5,604	5,604	5,000
956.000	Transfer Out - Fund 631		13,800	15,600	19,500
959.000	Transfer Out - Fund 677		6,100	6,100	6,000
<b>Total City Clerk 216</b>			<b>114,374</b>	<b>119,804</b>	<b>147,300</b>



FUND		101 GENERAL FUND			
DEPARTMENT		258 CENTRAL MUNICIPAL ACT.			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 258				
701.000	Salaries - Full Time		57,018	60,000	60,000
703.000	Salaries Overtime		1,677	5,000	3,000
704.000	Employee Benefits		12,404	15,000	15,000
801.000	Professional & Contractual Services		40,000	35,000	40,000
801.050	Prof - Marketing Belding		2,959	3,000	3,000
813.000	Miscellaneous Expenses		10,782	3,000	40,000
920.000	Street Lighting		31,130	30,000	32,000
920.005	Street Lighting Maintenance		1,000	2,000	2,000
955.000	Transfer Out - Fund 606		2,796	2,796	3,000
957.000	Transfer Out - Fund 661		6,876	20,000	30,000
959.000	Transfer Out - Fund 677		16,000	16,000	16,000
<b>Total Central Municipal 258</b>			<b>182,641</b>	<b>191,796</b>	<b>244,000</b>

FUND		101 GENERAL FUND			
DEPARTMENT		276 CEMETERY			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 276				
701.000	Salaries Full Time		11,038	20,000	12,000
702.000	Salaries Part Time		-	15,000	10,000
703.000	Salaries Overtime		140	1,000	500
704.000	Employee Benefits		2,288	6,000	4,000
811.000	Maintenance & Service		11,980	3,000	2,000
955.000	Transfer Out - Fund 606		2,796	2,796	3,000
957.000	Transfer Out - Fund 661		5,496	20,000	24,000
959.000	Transfer Out - Fund 677		12,105	10,000	10,000
<b>Total Cemetery 276</b>			<b>45,843</b>	<b>77,796</b>	<b>65,500</b>

FUND		101 GENERAL FUND			
DEPARTMENT		301 POLICE DEPARTMENT			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 301				
701.000	Salaries Full Time		438,344	475,000	485,000
702.000	Salaries Part Time		4,275	10,000	10,000
703.000	Salaries Overtime		29,610	35,000	35,000
704.000	Employee Benefits		172,641	180,000	185,000
727.000	Departmental Supplies		3,011	3,000	3,000
730.000	Uniforms		5,000	10,000	10,000
732.000	Motor Fuel		10,954	13,000	15,000
738.000	Ammunition		780	2,000	2,000
743.000	Police Reserves Supplies		658	1,000	1,000
808.000	Subscriptions & Memberships		348	600	600
809.000	Education & Training		2,500	2,500	3,000
810.000	Laundry & Cleaning		461	1,000	500
811.000	Maintenance & Service		10,000	10,000	10,000
819.000	ACT 302 Training Funds		137	1,000	500
820.000	Telephone		8,262	10,000	6,000
903.000	Printing		525	1,000	500
930.000	Motor Vehicle Maintenance		13,000	10,000	10,000
955.000	Transfer Out - Fund 606		36,396	36,396	45,000
956.000	Transfer Out - Fund 631		18,396	19,200	22,428
957.000	Transfer Out - Fund 661		40,000	20,000	48,000
959.000	Transfer Out - Fund 677		139,243	103,000	107,000
977.000	Radio Equipment		944	7,000	10,000
979.000	Equip./Furniture/Fixtures		1,500	2,500	4,000
<b>Total Police Department 301</b>			<b>936,985</b>	<b>953,196</b>	<b>1,013,528</b>

FUND		101 GENERAL FUND			
DEPARTMENT		336 FIRE DEPARTMENT			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 336				
701.000	Salaries Full Time		222,708	230,000	240,000
702.000	Salaries Part Time		40,432	45,000	45,000
703.000	Salaries Overtime		38,112	50,000	50,000
704.000	Employee Benefits		58,028	65,000	66,000
713.000	Supplemental Insurance		2,749	3,000	3,100
727.000	Departmental Supplies		1,323	2,000	2,000
730.000	Uniforms		9,262	11,000	13,000
731.000	Motor Vehicle Supplies		1,981	2,500	2,500
732.000	Motor Fuel		3,397	6,000	6,000
735.000	Chemical Supplies		2,229	2,500	2,500
737.000	Medical Supplies		1,993	2,500	3,000
742.000	Miscellaneous Supplies		986	1,000	1,000
808.000	Subscriptions & Memberships		227	250	250
809.000	Education & Training		2,500	3,000	3,000
811.000	Maintenance & Service		6,306	12,000	10,000
813.000	Miscellaneous Expenses		297	500	500
820.000	Telephone		226	500	-
831.000	Travel		1,000	1,000	2,000
930.000	Motor Vehicle Maint.		21,252	25,000	20,000
955.000	Transfer Out - Fund 606		33,600	33,600	39,000
956.000	Transfer Out - Fund 631		18,396	19,200	22,428
959.000	Transfer Out - Fund 677		55,638	62,000	32,000
976.000	Office Equipment		193	500	200
977.000	Radio Equipment		1,224	13,000	13,000
978.000	Motor Vehicles		-	65,000	-
979.000	Equipment		14,806	38,000	38,000
<b>Total Fire Department 336</b>			<b>538,865</b>	<b>694,050</b>	<b>614,478</b>

FUND		101 GENERAL FUND			
DEPARTMENT		442 PARK MAINTENANCE			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23	
	Dept. 442				
701.000	Salaries Full Time	33,648	45,000	40,000	
702.000	Salaries Part Time	1,518	16,000	10,000	
703.000	Salaries Overtime	649	1,000	1,000	
704.000	Employee Benefits	6,796	6,000	7,000	
811.000	Maintenance & Service	22,272	10,000	25,000	
839.500	Pathway Repair	-	500	500	
921.000	Utilities	5,431	10,000	10,000	
931.000	Bldg. Repair & Maintenance	-	45,000	60,000	
955.000	Transfer Out - Fund 606	2,796	2,796	3,000	
957.000	Transfer Out - Fund 661	5,496	20,000	24,000	
959.000	Transfer Out-Fund 677	14,690	14,000	12,000	
	<b>Total Park Maintenance 442</b>	<b>93,296</b>	<b>170,296</b>	<b>192,500</b>	

FUND		101 GENERAL FUND			
DEPARTMENT		485 INTERFUND TRANSFERS			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23	
	<b>Dept. 485</b>				
965.588	Transfer to Dial-A-Ride	80,000	80,000	85,000	
965.999	Otisco Township-Granco Taxes	11,051	12,000	12,000	
	<b>Total Interfund Transfers 485</b>	<b>91,051</b>	<b>92,000</b>	<b>97,000</b>	

FUND		101 GENERAL FUND			
DEPARTMENT		691 BELROCKTON COMM. CTR.			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 691				
702.000	Salaries-Part Time		1,639	7,000	6,000
704.000	Employee Benefits		145	1,000	1,000
931.000	Buildings Repair & Maint.		3,698	5,000	5,000
955.000	Transfer Out - Fund 606		2,796	2,796	3,000
956.000	Transfer Out - Fund 631		9,024	10,200	10,404
<b>Total Belrockton 691</b>			<b>17,302</b>	<b>25,996</b>	<b>25,404</b>

FUND	101 GENERAL FUND			
DEPARTMENT	800 COMMUNITY PROMOTIONS			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
	Dept. 800			
841.000	Labor Day Activities	2,500	5,000	10,000
847.000	Community Events	250	500	-
	<b>Total Community Promotions 800</b>	<b>2,750</b>	<b>5,500</b>	<b>10,000</b>



FUND	101 GENERAL FUND				
DEPARTMENT	801 PLANNING & COMMUNITY DEV.				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23	
	Dept. 801				
801.000	Professional & Contractual Svc.	14,840	20,000	25,000	
808.000	Subscriptions & Memberships	1,554	8,000	7,000	
	<b>Total Planning &amp; Comm Dev. 801</b>	<b>16,394</b>	<b>28,000</b>	<b>32,000</b>	

FUND	101 GENERAL FUND			
DEPARTMENT	941 CONTINGENCY			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23
990.000	Contingencies	-	42,000	42,000

<b>GENERAL FUND TOTAL</b>	<b>2,381,499</b>	<b>2,788,138</b>	<b>2,900,610</b>
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Fund Balance:

Revenues Over (Under) Expenditures	531,714	1,662	1,286
Beginning Fund Balance	1,223,004	1,754,718	1,756,380
Ending Fund Balance	1,754,718	1,756,380	1,757,666

Recommended Fund Balance - 18%	428,670	501,865	522,110
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**FISCAL YEAR 2022/23 BUDGET**

		<b>202 MAJOR STREET FUND</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>YEAR END ACTUAL FY 2019/20</b>	<b>ACTUAL YEAR END FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	336	15,023	-	-
546.000	State Motor Vehicle Funds	522,490	627,526	630,000	637,000
403.000	Property Taxes	78,583	89,305	75,000	90,000
666.000	Interest on Investments	9,568	2,530	8,000	2,000
<b>Total Revenues 000</b>		<b>610,977</b>	<b>734,384</b>	<b>713,000</b>	<b>729,000</b>

**Expenditures: Dept. 463**

701.000	Salaries Full Time	26,733	38,955	55,000	40,000
703.000	Salaries Overtime	7,123	6,559	15,000	10,000
704.000	Employee Benefits	5,997	8,906	15,000	10,000
727.000	Departmental Supplies	206	1,000	1,000	1,000
730.000	Uniforms	911	1,500	1,500	1,500
740.000	Snow Removal Supplies	30,701	27,824	45,000	40,000
803.000	Engineering Services	15,716	2,000	2,000	10,000
813.000	Miscellaneous Expenses	2,156	3,248	6,000	4,000
934.000	Street Maintenance	11,408	10,389	15,000	15,000
936.000	Storm Sewer Maintenance	8,820	1,895	10,000	10,000
939.000	Curb & Sidewalk Repair	208	15,240	10,000	1,500
939.250	Street Striping	-	-	13,000	15,000
921.000	Street Lighting	30,000	29,300	30,000	30,000
941.000	Tree Program	25	1,800	1,000	2,500
943.000	Street Improvements	108,446	102,584	125,000	160,000
955.000	Transfer Out - Fund 606	19,250	19,600	19,600	18,000
957.000	Transfer Out - Fund 661	120,000	135,000	125,000	144,000
959.000	Transfer Out - Fund 677	15,000	15,607	17,000	13,000
965.203	Transfer to Local Streets	223,000	153,460	200,000	200,000
979.000	Equipment	44	-	1,000	500
981.000	Street Signs	453	961	1,500	1,500
<b>Total Expenditures 463</b>		<b>626,197</b>	<b>575,830</b>	<b>708,600</b>	<b>727,500</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	(15,220)	158,554	4,400	1,500
Beginning Fund Balance	979,860	964,640	1,126,230	1,130,630
Ending Fund Balance	964,640	1,126,230	1,130,630	1,132,130

Recommended Fund Balance - 18%	112,715	103,649	127,548	130,950
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**FISCAL YEAR 2022/23 BUDGET**

		<b>203 LOCAL STREET FUND</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>YEAR END ACTUAL FY 2019/20</b>	<b>ACTUAL YEAR END FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	-	-	-	-
546.000	State Motor Vehicle Hwy Funds	176,691	212,207	213,000	215,000
663.000	Metro Act Fees	25,913	-	25,000	25,000
666.000	Interest on Investments	2,900	288	2,000	200
676.202	Transfer From Major Street	223,000	153,460	200,000	200,000
676.402	Transfer From Capital Improvement	137,000	100,000	30,000	50,000
	<b>Total Revenues 000</b>	<b>565,504</b>	<b>465,954</b>	<b>470,000</b>	<b>490,200</b>

**Expenditures: Dept. 464**

701.000	Salaries Full Time	48,999	34,819	55,000	55,000
702.000	Salaries-Part Time	7,335	8,385	8,000	10,000
703.000	Salaries Overtime	8,436	7,293	10,000	10,000
704.000	Employee Benefits	11,518	8,953	15,000	15,000
730.000	Uniforms	1,988	1,728	2,000	2,000
740.000	Snow Removal Supplies	28,080	26,214	40,000	40,000
803.000	Engineering Services	1,900	-	1,000	-
811.000	Maintenance & Service	1,261	-	5,000	-
921.000	Street Lighting	36,000	24,300	30,000	30,000
934.000	Street Maintenance	13,881	14,657	20,000	20,000
936.000	Storm Sewer Maintenance	4,349	1,836	10,000	3,000
939.000	Curb & sidewalk Repair	-	-	10,000	5,000
941.000	Tree Program	25	1,500	1,000	1,000
943.000	Street Improvements	202,000	138,576	110,000	120,000
955.000	Transfer Out - Fund 606	19,250	19,600	19,600	18,000
957.000	Transfer Out - Fund 661	125,000	135,000	115,000	144,000
959.000	Transfer Out - Fund 677	16,000	15,608	17,000	13,000
981.000	Street Signs	453	-	1,400	1,000
	<b>Total Expenditures 464</b>	<b>526,475</b>	<b>438,469</b>	<b>470,000</b>	<b>487,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	39,029	27,486	-	3,200
Beginning Fund Balance	250,286	289,315	316,854	316,854
Ending Fund Balance	289,315	316,854	316,854	320,054

Recommended Fund Balance - 18%	94,766	78,924	84,600	87,660
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**FISCAL YEAR 2022/23 BUDGET**

	<b>248 Downtown Dev. Authority</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>YEAR END ACTUAL FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

403.000	Property Taxes	14,862	16,671	16,000
666.000	Interest on Investments	51	-	-
	<b>Total Revenues 000</b>	<b>14,913</b>	<b>16,671</b>	<b>16,000</b>

**Expenditures: Dept. 558**

739.000	Landscape Supplies	1,985	5,000	5,000
880.000	Downtown Promotion	442	11,671	11,000
	<b>Total Expenditures 558</b>	<b>2,427</b>	<b>16,671</b>	<b>16,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	12,485	-	-
Beginning Fund Balance	29,370	41,855	41,855
Ending Fund Balance	41,855	41,855	41,855
<b>Recommended Fund Balance - 18%</b>	<b>437</b>	<b>3,001</b>	<b>2,880</b>

**FISCAL YEAR 2022/23 BUDGET**

265 DRUG FORFEITURE FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

666.000	Interest on Investments	10	-	-
	<b>Total Revenues 000</b>	<b>10</b>	<b>-</b>	<b>-</b>

**Expenditures: Dept. 333**

809.002	State Forfeiture-Drug Enforcement	-	2,500	2,500
	<b>Total Expenditures 333</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	10	(2,500)	(2,500)
Beginning Fund Balance	7,874	7,884	5,384
Fund Balance Appropriated	-	-	-
Ending Fund Balance	7,884	5,384	2,884
<b>Recommended Fund Balance - 18%</b>	<b>-</b>	<b>450</b>	<b>450</b>

**FISCAL YEAR 2022/23 BUDGET**

276 MUSEUM FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

422.000	Memorial Donations	-	100	100
470.000	Miscellaneous Revenues	-	2,000	2,000
651.000	Fund Raisers	-	2,500	2,500
666.000	Interest on Investments	132	200	200
675.000	Donations	21,680	15,000	21,000
675.050	Donations Children Mus. 2nd flr. Belrockton	-	500	500
	<b>Total Revenues 000</b>	<b>21,812</b>	<b>20,300</b>	<b>26,300</b>

**Expenditures: Dept. 804**

702.000	Salaries-Part Time	120	700	1,000
704.000	Employee Benefits	13	200	200
727.000	Departmental Supplies	892	1,500	1,500
749.000	Museum Displays	400	1,000	1,000
749.005	Museum Children 2nd Floor Belrockton	90	700	700
808.000	Subscriptions & Memberships	135	300	300
813.000	Miscellaneous Expenses	200	200	200
901.000	Advertising	100	200	200
903.000	Printing	-	500	500
931.000	Buildings Repair & Maintenance	8,834	15,000	20,000
	<b>Total Expenditures 804</b>	<b>10,784</b>	<b>20,300</b>	<b>25,600</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	11,028	-	700
Beginning Fund Balance	102,434	113,462	113,462
Ending Fund Balance	113,462	113,462	114,162
Recommended Fund Balance - 18%	1,941	3,654	4,608

**FISCAL YEAR 2022/23 BUDGET**

<b>368 SRF BOND PAYMENT FUND</b>			
	<b>YEAR END ACTUAL FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>
<b>LINE-ITEM</b>			

**Dept. 000**

Transfer from Sewer Fund	10,259	11,721	7,400
<b>Total Revenues 000</b>	<b>10,259</b>	<b>11,721</b>	<b>7,400</b>

**Dept. 906**

Debt Service - Interest	10,259	11,721	7,400
<b>Total Expenditures 906</b>	<b>10,259</b>	<b>11,721</b>	<b>7,400</b>

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-



**FISCAL YEAR 2022/23 BUDGET**

370 CIB BOND PAYMENT FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

676.590	Transfer from Sewer Fund	24,770	80,550	19,750
	<b>Total Revenues 000</b>	<b>24,770</b>	<b>80,550</b>	<b>19,750</b>

**Expenditures: Dept. 906**

801.000	Professional & Contractual	750	750	750
996.000	Debt Service - Interest	24,020	34,800	19,000
	<b>Total Expenditures 906</b>	<b>69,770</b>	<b>80,550</b>	<b>19,750</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-

**FISCAL YEAR 2022/23 BUDGET**

371-LIBRARY DEBT FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

666.000	Interest on Investments	63	65	-
676.271	Transfer from Library	85,000	96,000	96,000
677.000	Donations Library Building Fund	4,600	-	-
<b>Total Revenues 000</b>		<b>89,663</b>	<b>96,065</b>	<b>96,000</b>

**Expenditures: Dept. 906**

995.000	Debt Service-Principal	31,000	30,000	35,000
996.000	Debt Service-Interest	60,456	61,753	61,000
<b>Total Expenditures 906</b>		<b>91,456</b>	<b>91,753</b>	<b>96,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	(1,793)	4,312	-
Beginning Fund Balance	26,343	24,549	28,861
Ending Fund Balance	24,549	28,861	28,861
<b>Recommended Fund Balance - 18%</b>	<b>16,462</b>	<b>16,516</b>	<b>17,280</b>

**FISCAL YEAR 2022/23 BUDGET**

402 CAPITAL IMPROVEMENTS FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

403.000	Property Taxes	138,158	140,000	140,000
423.000	In Lieu of Taxes	-	-	-
666.000	Interest on Investments	521	2,000	200
<b>Total Revenues 000</b>		<b>138,680</b>	<b>142,000</b>	<b>140,200</b>

**Expenditures: Dept. 901**

965.203	Transfer to Local Streets	100,000	30,000	50,000
980.029	Fire Truck	-	-	61,695
995.000	Debt Service Principal - Parking lot	53,621	53,000	-
996.000	Debt Service Interest - Parking lot	2,440	24,440	-
<b>Total Expenditures 901</b>		<b>156,061</b>	<b>107,440</b>	<b>111,695</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	(17,381)	34,560	28,505
Beginning Fund Balance	214,487	197,106	231,666
Ending Fund Balance	197,106	231,666	260,171
Recommended Fund Balance - 18%	28,091	19,339	20,105

**FISCAL YEAR 2022/23 BUDGET**

590 SEWER FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

462.000	Fees & Permits	46,764	50,000	50,000
470.000	Miscellaneous Revenues	312		
471.000	Water/Sewer Penalty Charge	13,163	12,000	13,000
539.000	Grant		570,000	-
608.000	Charges for Services and Fees	998,758	1,100,000	1,060,000
610.000	Sewer Connection Fees	700	2,000	500
666.000	Interest on Investments	1,879	15,000	1,500
<b>Total Revenues 000</b>		<b>1,061,576</b>	<b>1,749,000</b>	<b>1,125,000</b>

**Expenditures: Dept. 465**

701.000	Salaries Full Time	165,809	100,000	100,000
703.000	Salaries Overtime	14,646	10,000	9,000
704.000	Employee Benefits	32,022	45,000	33,000
727.000	Departmental Supplies	4,500	3,000	2,000
730.000	Uniforms	2,000	2,500	1,000
733.000	Laboratory Supplies	4,986	12,000	5,000
735.000	Chemical Supplies	136,465	85,000	85,000
801.001	Professional Comm. Development	118,537	120,000	120,000
803.000	Engineering	49,639	25,000	25,000
811.000	Maintenance & Service	101,862	150,000	100,000
921.000	Utilities	57,187	65,000	53,000
935.000	Sanitary Sewer Maint.	46,568	45,000	45,000
938.000	Equipment Purchases	-	5,000	-
946.000	Charges for Admin. Services	43,100	42,180	44,000
955.000	Transfer Out - Fund 606	56,000	56,000	60,000
956.000	Transfer Out - Fund 631	12,084	10,812	6,516
957.000	Transfer Out - Fund 661	150,000	100,000	96,000
959.000	Transfer Out - Fund 677	30,000	21,000	18,000
965.368	Transfer Bond Pay 368 SRF	10,259	8,797	7,400
965.370	Transfer Bond Pay 370 CIP	24,770	21,545	19,000
988.101	SRF Bonds Interest	565	800	800
993.000	Equipment Depreciation	301,731	290,000	295,000
<b>Total Expenditures 465</b>		<b>1,362,729</b>	<b>1,218,634</b>	<b>1,124,716</b>

**Net Assets:**

Change in Net Assets *	(301,154)	530,366	284
Beginning Net Assets	7,165,365	6,913,298	7,443,664
Ending Net Assets	6,913,298	7,443,664	7,443,948

**FISCAL YEAR 2022/23 BUDGET**

591 WATER FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	1,186	2,000	1,000
471.000	Water/Sewer Penalty Charge	6,547	7,000	6,000
608.000	Charges for Services & Fees	855,440	975,000	950,000
611.000	Water Connection Fees	1,400	2,000	1,000
666.000	Interest on Investments	1,328	10,000	1,000
	<b>Total Revenues 000</b>	<b>865,901</b>	<b>996,000</b>	<b>959,000</b>

**Expenditures: Dept. 466**

701.000	Salaries Full Time	113,688	110,000	100,000
702.000	Salaries-Part Time	7,263	10,000	20,000
703.000	Salaries Overtime	9,389	10,000	10,000
704.000	Employee Benefits	20,626	20,000	20,000
727.000	Departmental Supplies	4,540	4,000	4,000
733.000	Laboratory Supplies	949	2,500	2,500
735.000	Chemical Supplies	36,577	35,000	40,000
801.000	Professional & Con. Services	9,536	13,000	10,000
803.000	Engineering Svcs.	9,611	70,000	70,000
808.000	Subscriptions & Memberships	2,089	3,500	3,500
811.000	Maintenance & Service	73,727	125,000	100,000
831.000	Travel	-	2,000	1,000
921.000	Utilities	113,963	125,000	115,000
931.000	Building Repair & Maint.	1,231	1,000	1,200
937.000	Water System Maint.	29,853	40,000	30,000
946.000	Charges for Admin. Services	43,092	42,180	44,000
955.000	Transfer Out - Fund 606	55,000	56,000	60,000
956.000	Transfer Out - Fund 631	12,084	10,812	6,516
957.000	Transfer Out - Fund 661	100,000	100,000	96,000
959.000	Transfer Out - Fund 677	40,000	40,000	37,000
993.000	Equipment Depreciation	182,868	170,000	185,000
994.000	DWRF Debt Service	2,075	2,625	1,625
	<b>Total Expenditures 466</b>	<b>868,160</b>	<b>992,617</b>	<b>957,341</b>

**Net Assets:**

Change in Net Assets *	(2,258)	3,383	1,659
Beginning Net Assets	4,333,792	4,331,534	4,334,917
Ending Net Assets	4,331,534	4,334,917	4,336,576

**FISCAL YEAR 2022/23 BUDGET**

606 INTERNAL SERVICE FUND				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

608.000	Charges for Svc. & Fees	280,000	280,000	300,000
666.000	Interest on Investments	91	-	-
	<b>Total Revenues 000</b>	<b>280,091</b>	<b>280,000</b>	<b>300,000</b>

**Expenditures: Dept. 258**

727.000	Departmental Supplies	23,015	30,000	35,000
804.000	Legal Services	32,833	50,000	55,000
807.000	Audit	15,100	20,000	20,000
813.000	Miscellaneous Expenses	2,210	3,000	3,000
814.000	Computer Service	39,736	40,000	45,000
820.000	Telephone	9,900	10,000	10,000
901.000	Advertising	4,661	5,000	6,000
915.000	Insurance and Bonds	105,793	111,000	115,000
993.000	Equipment Depreciation	9,816	11,000	11,000
	<b>Total Expenditures 258</b>	<b>243,064</b>	<b>280,000</b>	<b>300,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	37,028	-	-
Beginning Fund Balance	161,776	198,804	198,804
Ending Fund Balance	198,804	198,804	198,804
 Recommended Fund Balance - 18%	 43,751	 50,400	 54,000

**FISCAL YEAR 2021/22 BUDGET**

<b>631 BUILDING &amp; GROUNDS MAINT FUND</b>				
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>YEAR END ACTUAL FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

608.000	Charges for Services & Fees	110,000	110,016	125,000
666.000	Interest on Investments	249	2,136	-
<b>Total Revenues 000</b>		<b>110,249</b>	<b>112,152</b>	<b>125,000</b>

**Expenditures: Dept. 265**

811.000	Maintenance & Service	10,256	9,702	17,000
921.000	Utilities	37,415	39,730	43,000
931.000	Buildings Repair & Maint.	11,433	27,777	50,000
980.027	City Hall Improvements	-	-	-
993.000	Equipment Depreciation	11,868	22,129	15,000
<b>Total Expenditures 265</b>		<b>70,971</b>	<b>99,338</b>	<b>125,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	39,278	12,814	-
Beginning Fund Balance	303,673	293,656	306,470
Ending Fund Balance	342,951	306,470	306,470

Recommended Fund Balance - 18%	12,775	17,881	22,500
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**FISCAL YEAR 2022/23 BUDGET**

	<b>661 MOTOR POOL FUND</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>YEAR END ACTUAL FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	310	-	-
608.000	Charges for Services & Fees	577,868	530,000	600,000
639.000	Police Maintenance	-	500	-
640.000	DART Maintenance	43	500	-
666.000	Interest on Investments	591	1,000	500
	<b>Total Revenues 000</b>	<b>578,812</b>	<b>532,000</b>	<b>600,500</b>

**Expenditures: Dept. 536**

701.000	Salaries Full Time	57,260	65,000	45,000
703.000	Salaries Overtime	3,305	2,000	2,000
704.000	Employee Benefits	10,584	12,000	10,000
727.000	Departmental Supplies	24,934	25,000	26,000
730.000	Uniforms	300	300	150
732.000	Motor Fuel	30,315	40,000	40,000
734.000	Janitorial Supplies	1,675	2,000	2,000
809.000	Education & Training	519	500	500
811.000	Maintenance & Service	85,618	100,000	100,000
820.000	Telephone	2,000	2,000	1,000
921.000	Utilities	17,943	20,000	20,000
946.000	Charges for Admin. Services	11,700	11,472	12,000
955.000	Transfer Out - Fund 606	17,383	17,383	17,000
959.000	Transfer Out - Fund 677	15,000	11,000	10,000
975.000	Building Improvements	1,325	25,000	150,000
993.000	Equipment Depreciation	138,482	160,000	160,000
	<b>Total Expenditures 536</b>	<b>418,343</b>	<b>493,655</b>	<b>595,650</b>

**Net Assets:**

Change in Net Assels *	160,469	38,345	4,850
Beginning Net Assets	844,675	1,005,144	1,043,489
Ending Net Assets	1,005,144	1,043,489	1,048,339



**FISCAL YEAR 2022/23 BUDGET**

		<b>677 HEALTH INSURANCE FUND</b>		
<b>ACCOUNT</b>	<b>LINE ITEM</b>	<b>YEAR END BUDGET FY 2020/21</b>	<b>ADOPTED BUDGET FY 2021/22</b>	<b>TENTATIVE BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

601.000	Employee Contributions	112,725	100,000	126,000
602.000	Library Health Care	23,000	25,000	26,100
603.000	Housing Commission Health Care	24,564	22,500	30,000
604.000	Retirees Health Care	-	-	-
608.000	Charges for Services & Fees	414,000	414,000	331,000
666.000	Interest on Investments	-	-	-
<b>Total Revenues 000</b>		<b>574,289</b>	<b>561,500</b>	<b>513,100</b>

**Expenditures: Dept. 858**

750.500	Med Deductible Self Insurance	-	-	-
801.000	Professional & Contractual Services	-	10,000	-
801.100	Insurance Premiums	519,940	530,000	513,000
<b>Total Expenditures 858</b>		<b>519,940</b>	<b>540,000</b>	<b>513,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	54,349	21,500	100
Beginning Fund Balance	201,546	255,895	277,395
Ending Fund Balance	255,895	277,395	277,495
<b>Recommended Fund Balance - 18%</b>	<b>93,589</b>	<b>97,200</b>	<b>92,340</b>

**FISCAL YEAR 2022/23 BUDGET**

711 RIVER RIDGE CEMETERY				
ACCOUNT	LINE-ITEM	YEAR END ACTUAL FY 2020/21	ADOPTED BUDGET FY 2021/22	TENTATIVE BUDGET FY 2022/23

**Revenues: Dept. 000**

495.000	Perpetual Care	6,100	3,500	5,000
	<b>Total Revenues 000</b>	<b>6,100</b>	<b>3,500</b>	<b>5,000</b>

**Expenditures: Dept. 276**

990.000	Contingency	-	-	-
	<b>Total Expenditures 276</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	6,100	3,500	5,000
Beginning Fund Balance	160,139	166,239	169,739
Ending Fund Balance	166,239	169,739	174,739

Recommended Fund Balance - 18%	N/A	N/A	N/A
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