



Fiscal Year 2024

Recommended Budget

Presented October 2023



To: Charter Township of Union Board of Trustees
From: Mark Stuhldreher, Township Manager/ *MDS*
Date: October 24, 2023
Subject: Fiscal Year 2024 Budget Recommendation

Please find attached the Township Manager's recommended FY 2024 budget for the following funds:

1. General
2. Fire
3. Special Assessment
4. EDDA Operating
5. WDDA Operating
6. 2% Grant
7. Sewer
8. Water

This recommendation is the result of budget requests received by the respective departments, information obtained from discussion with the Board and as reviewed by the Manager's office.

The focus of this recommendation is to advance the Ends as outlined in the Union Township Board Policy Manual.

The format of the budget document is similar to previous years.

The table below outlines the procedural steps required for final budget adoption.

| Action | Date |
|--|--|
| Manager Budget Recommendation to Board | October 2023 |
| Board Study Session | Month of October, November, and December |
| Board Set Public Hearing | November 8, 2023, Board Meeting |
| Publish Public Hearing Notice | November 12, 2023, Paper |
| Hold Public Hearing | November 29, 2023, Board Meeting |
| Budget Adoption | December 13, 2023, Board Meeting |

Below are highlights of the respective fund budget recommendations.

General

- Township Operation millage remains at 1 mill

- Remaining ARPA funds of \$930k are recognized as revenue in FY '24. Please see the notes on the total revenue page and the last page of the GF section of the budget book to further analysis
- Total appropriation budget is \$3.388 million
- At \$1.280 million dollars, state shared revenue is projected to be below the FY '23 amended budget and basically flat when compared to the FY 2023 year end projection. This is compared to FY '22 actual of \$1.339 million
- Interest income is budgeted at \$200k which is similar to what is expected by year-end 2023. This compares to FY '22 actual of \$28k
- No changes in staffing levels are budgeted in FY '24
- Employee health care, dental and vision benefit expenses are projected to increase 9%, 5%, and 5%, respectively
- Employee contribution to the health care benefit program is budgeted at 10% of the premium per labor contracts. By the third year of the contract, contributions will be 12% of the premium
- A two-year project to scan historical buildings and site plan documents, currently located in the basement of Township Hall, began this year, and will continue into 2024. This is split between the building and planning department.
- Annual clean-up day funding is \$18k
- Election department funding is budgeted at \$64k which is significantly higher than in prior years. This is due to the new election related laws and regulations and the fact that there is a general election next year
- Various Drain Special Assessments (at-large) are budgeted at \$61,000
- Funding contribution in support of Joint Operations and Management Agreement for the Mt Pleasant Regional Airport of \$10k is provided-additional funding partners include Saginaw Chippewa Indian Tribe, Mid-Michigan Development Corporation, and Isabella County
- Funds in the amount of \$955k are budgeted for various sidewalk projects
- Contributions to the ICRC are budgeted at \$369k for gravel road improvement (refurbish and/or ditch maintenance), brine application, and the refurbish Lincoln Rd south of Broomfield
- FY 2024-year end fund balance, adjusted for ARPA, is projected at \$5.302 million or 156% of FY 2024 recommended appropriations

Fire

- Fire millage remains at 2.25 mills
- East and West DDA continue financial support to the fund for fire services in respective districts in the total amount of \$147k
- FY '24 fire protection service contract payment to the City of Mt. Pleasant is \$871k, a 5% increase. Note that the contract with the City expires at the end of 2023. The contract contains provisions to extend the contract and discussions regarding same are in process
- Total recommended appropriations are \$883k

- FY 2024 year-end fund balance projected at \$1.041 million or 141% of operating expenses

Special Assessment

- After drawing down the fund balance over the last couple of years as a result of cash financing the McGuirk and Carriage Ln projects, the fund balance has increased to a projected FY 2024 year end level of \$309k. This is available to cash finance citizen initiated special assessment paving projects.

EDDA Operating

- Total appropriations are \$2.115 million dollars
- Funding transfer of \$81,000 to the Fire Fund. in support of the fire service delivery contract with Mt Pleasant
- Programs such as lawn mowing, irrigation, landscape maintenance, holiday lighting, banners and snowplowing are funded
- \$40,000 is budgeted to continue offering grant programs to assist local businesses with signage, beautification, and access improvements
- The budget is increasing from \$500 to \$1,000 to continue to support the operation and maintenance of the Mt. Pleasant Airport's courtesy vehicle
- \$10,000 is budgeted to help support the creation of a new set of seasonal gateway banners for the US- 127 interchange
- Funding of \$450,000 is proposed for reconstruction of the underground irrigation system along both sides of E. Pickard Rd. (M-20). This amount is based on a preliminary cost estimate provided by the Township's irrigation contractor.
- Funding of \$25,000 is proposed for tree trimming and removal and replacement of dead trees along the E. Pickard Rd. (M-20) corridor. Staff anticipates making application to the Consumers Energy tree planting grant program in 2024 for additional funding to support the replacement tree element of this project.
- Funding of \$20,000 has been carried over from 2023 for the Installation of a new gateway entrance sign in partnership with Mid-Michigan College and Consumers Energy on the SW corner E. Pickard Rd. (M-20) and S. Summerton Rd.
- Funding of \$40,000 has been carried over from 2023 for demolition and replacement of the dilapidated Enterprise Industrial Park freestanding sign at SB00 E. Pickard Rd., which may include use of an electronic message board sign element to expand opportunities for promotion of industrial park businesses.
- Funding of \$550,000 is proposed for potential land assembly to help facilitate expanded industrial/research/warehouse/distribution center development opportunities and eligibility for state and federal economic development programs aimed at supporting local governments with funding for industrial site and infrastructure Improvements.
- Funding of \$100,000 has been carried over from 2023 for engineering work needed to facilitate water system looping to support land zoned or planned for industrial uses on the S Summerton Rd. frontage of the Enterprise Industrial Park.

- A total of \$520,000 is proposed for sidewalk projects that include one side of Bud St. from E. Pickard Rd. (M-20) north to Jameson Park, along the east side of S. Isabella Rd. from E. Kay St. south to E. Broadway Rd., and across the unbuilt road right-of-way owned by the Township on Honey Bear Lane to the adjacent Broadway Acres Mobile Home Park. These projects have been carried over from 2023.
- Funding of \$90,000 is proposed for installation of lighting along the new concrete sidewalk across the 5243 Jonathon Lane lot owned by the Township that connects E. Kay St./3rd St. to Jonathan Lane in the East DDA District. The sidewalk and perimeter fence improvements recently completed on this lot were funded by the Board of Trustees using American Rescue Plan Act (ARPA) funds received by the Township in 2022.
- Net revenue/expense for FY 2024 is (\$1,411,920)
- FY 2024 projected year end fund balance is \$487,654

WDDA Operating

- Total appropriation budget is \$369,800
- \$40,000 is budgeted to continue offering grant programs to assist local businesses with signage, beautification, and access improvements
- The budget is increasing from \$500 to \$1,000 to continue to support the operation and maintenance of the Mt. Pleasant Airport's courtesy vehicle
- \$10,000 is budgeted to help support the creation of a new set of seasonal gateway banners for the US- 127 Interchange
- Funding of \$50,000 is proposed for the development of a plan for streetlighting and additional streetscape improvements along E. Remus Rd, (M-20)
- Funding of \$175,000 is proposed for extension of the public sidewalk along E. Remus Rd. (M-20) north along Bradley St. to connect to the existing sidewalk in front of the Middle School (440 S. Bradley St.). The new sidewalks along E. Remus Rd. in the West DDA District have proved to be very popular with area residents. Staff has received a number of requests for this additional connector to complete a safe and convenient pedestrian link to the Middle School across the border to the north in the City of Mt. Pleasant
- Net revenue/expense for FY 2024 is \$116,850
- FY 2024 projected year end fund balance is \$1,249,34

2% Grant Fund

- FY 2024 projected year end fund balance is \$34k and is comprised of interest earnings that have accumulated over the past years as well as residual amounts not needed for projects that were awarded in the past that came in under budget.
- If grants are awarded in 2024, this budget will be amended

Sewer

- The sewer fund budget has been reviewed by staff at UFS to ensure the recommended budget is within the financial parameters discussed in the Cost-of-Service Study (cash on hand, operating income, debt service ratio, etc.)

- Total appropriation budget is \$4.773 million
- To support the Capital Investment program and inflationary increases, usage rates have increased 8.5% as have several other fees. For a more complete discussion, see the “Fee” section of this memo below
- Capital maintenance projects include:
 - \$170k for manhole/wet well floor relining, force-main air release component replacement and miscellaneous system repairs
 - \$110k for lift station maintenance and pump repairs
 - \$8k split between water and sewer for the replacement of the overhead door at the Shop location
- New capital projects include:
 - \$15k to purchase a camera/cleaning head attachment for the vector truck
 - \$25k to replace security cameras at facilities across the entire system
 - \$.634 million for pump station #5 upgrades/replacement
 - \$.475k to update the fine screening components at the treatment plant
 - \$225k for upgrades to pump station #2
- The reclassification of (1) WWTP Operator to the position of Assistant Superintendent, is recommended to be created and funded for the following reasons:
 - This is not a net addition to the department workforce but instead is an upgrade of an existing position
 - The Township is required to employ a WWTP Operator with a Class B License. Our current WWTP Superintendent has a Class A License. The Township’s WWTP Operator positions require that the operators have a Class D Operator License. As such, and even though some Operators have more than the required licensing, the Township faces some exposure should the current WWTP Superintendent employment with the Township cease.
 - With this position being one with supervisory and management responsibilities, improved coverage will result across the system including better coverage for leave time usage, extended sick leave, coverage for the required weekend hours, and assist in other areas of the Wastewater system as needed.
- FY 2024 projected year end net assets are \$12.597 million

Water

- The water fund budget has been reviewed by staff at UFS to ensure the recommended budget is within the financial parameters discussed in the Cost-of-Service Study (cash on hand, operating income, debt service ratio, etc.)
- Total appropriation budget is \$4.747 million
- To support the Capital Investment program and inflationary increases, usage rates have increased 6.5% as have several other fees. For a more complete discussion, see the “Fee” section of this memo below

- \$61k is budgeted to continue the lead and copper inventory study
- Capital maintenance projects include:
 - Power was hall water towers and tanks
 - Replace overhead door at the Shop (split with sewer fund)
- New capital projects include:
 - \$25k to replace security cameras at facilities across the entire system
 - \$2.375 million dollars budget for Isabella/Mission Rd. Treatment Plant Transmission main nd new well
 - \$175k iron removal filter/air scour and backwash installation at Mission Rd Treatment Plant
- The addition of an Assistant Water Operator position is recommended to be created and funded for the following reasons:
 - The Township is required to employ a Water Operator with a licensing level of D2/S2. Our current Chief Water Operator is licensed at the S1/D1 level. The existing Assistant Water Operator is licensed at D3/S2. By adding an additional Assistant Operator position, which is required to have a licensing level of D3/S3, the Township will be in a better position should either the Assistant Water Operator or the existing Chief Water Operator leave the employment of the Township. This is especially true if an Assistant Water Operator achieves a licensing level of D2/S2.
 - The addition will provide better coverage for leave time usage, extended sick leave, coverage for the required weekend hours, and assist in other areas of the water system as needed.
- FY 2024 projected year end net assets are \$7.638 million

Fees

The recommended fee schedule is included in the “other information” section of the budget book. Many but not all, fees are recommended to increase this year as the organization continues the policy of increasing fees over time to meet increasing operational expenses

- No building permit fee changes are recommended
- New escrow deposits are being recommended along with increasing some application type escrow amounts for activities related to land use applications to ensure available funding as plan approvals move through the process
- Rental certification and inspection fees are recommended to be increased
- Park pavilion and hall rental fees are recommended to be increased
- Water and Sewer Fees are recommended to increase based on Cost-of-Service Study recommendations, CWSRF/DWSRF Project Plan applications, and inflationary increases

For a complete listing, please see the Recommended Fee Schedule in the “other information” section of the budget book.

Other Information

- The section of the budget book labeled “Other Information” contains useful historical and future focused information regarding state shared revenue, taxable value, fund balance trends, long-term projections, and capital improvement plan information. Additionally, you will find the fee schedule and personnel cost summary worksheets in this section of the budget book.

I would like to thank the citizens, the Board of Trustees, and the Township staff for their participation in the development of this recommendation.

I look forward to discussing this budget recommendation with the Board in the coming weeks.

| Calculations as of 12/31/2023 | | | | | | |
|---|------------------------------------|-----------|----------------|------------------------|--------------------|-------------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | ACTIVITY THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET |
| | | | | | | 2024 RECOMMENDED BUDGET |
| ESTIMATED REVENUES | | | | | | |
| Dept 000 - NONE | | | | | | |
| 101-000-402.000 | CURRENT PROPERTY TAX | 311,820 | 330,000 | 329,727 | 330,000 | 353,000 |
| 101-000-402.100 | PRIOR YEARS PROPERTY TAXES | (698) | | 3,355 | 3,355 | |
| 101-000-404.000 | 425 AGREEMENT | | | 165 | 165 | 100 |
| 101-000-412.000 | DELQ PERSONAL PROPERTY TAXES | 150 | 250 | 622 | 622 | 600 |
| 101-000-414.000 | PROPERTY TAX REFUNDS-MTT | (2,609) | (5,000) | (43) | (2,600) | (5,000) |
| 101-000-432.000 | PILOT TAX | 1,812 | 3,000 | | 2,000 | 2,000 |
| 101-000-434.000 | MOBILE HOME PARK TAX | 3,425 | 3,000 | 1,869 | 3,000 | 3,400 |
| 101-000-445.000 | INTEREST ON TAXES | 48 | 600 | 26 | 600 | 500 |
| 101-000-445.100 | 3% OR 4% PENALTY ON TAX | 6,328 | 12,000 | 15,655 | 15,655 | 6,000 |
| 101-000-447.000 | ADMIN FEE-PROPERTY TAX | 159,978 | 161,000 | 168,274 | 169,000 | 170,000 |
| 101-000-447.001 | ADMIN FEES-REFUNDS MTT BOR | (1,753) | (1,000) | (170) | (1,000) | (1,000) |
| 101-000-447.050 | ADMIN FEE-STATE EDUC TAX(SET) | 7,745 | 7,700 | 7,705 | 7,705 | 7,700 |
| 101-000-447.100 | ADMIN FEE-PRIOR YEARS | (212) | 200 | 1,679 | 1,700 | 200 |
| 101-000-467.000 | REVENUE-STREET LIGHTS SPEC ASSESS | 18,885 | 18,000 | 9,001 | 18,000 | 19,000 |
| 101-000-476.000 | BUILDING PERMITS | 69,140 | 205,000 | 201,717 | 205,000 | 75,000 |
| PRIOR YEAR LARGE INCREASE DUE PRIMARILY TO JAIL | | | | | | |
| 101-000-476.500 | ZONING PERMITS | 20,150 | 18,000 | 11,995 | 18,000 | 18,000 |
| 101-000-477.000 | CABLE TV FRANCHISE FEES | 113,258 | 109,000 | 75,086 | 100,000 | 100,000 |
| 101-000-478.000 | DOG LICENSE REVENUE | 130 | | (55) | | 100 |
| 101-000-539.000 | STATE GRANTS | | | | | 975,000 |
| FOOTNOTE AMOUNTS: | | | | | | 45,000 |
| RURAL READINESS RECONNECTING COMMUNITIES GRANT | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 930,000 |
| REMAINING ARPA FUND REVENUE | | | | | | |
| GL # FOOTNOTE TOTAL: | | | | | | 975,000 |
| 101-000-573.000 | STATE AID REVENUE-LCSA | 4,561 | 4,500 | 4,641 | 4,650 | 4,500 |
| 101-000-574.000 | STATE REVENUE SHARING | 1,339,068 | 1,350,000 | 844,375 | 1,275,000 | 1,280,000 |
| FOOTNOTE AMOUNTS: | | | | | | 52,400 |
| CITIES, VILLAGES, & TOWNSHIPS REVENUE SHARING | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 1,227,600 |
| CONSTITUTIONAL REVENUE SHARING-PER STATE EST. | | | | | | |
| GL # FOOTNOTE TOTAL: | | | | | | 1,280,000 |
| 101-000-574.100 | LIQUOR STATE REVENUE SHARING | 13,877 | 13,800 | 12,891 | 13,800 | 13,800 |
| 101-000-574.200 | METRO ACT REVENUE SHARING-LCSA | 8,816 | 12,000 | 12,028 | 12,050 | 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 | 1,000 | 2,425 | 2,425 | 2,000 |
| 101-000-628.000 | RENTAL INSPECTION FEES | 95,153 | 95,000 | 95,259 | 95,260 | 103,000 |
| REFLECTS FEE INCREASE FOR 2024 | | | | | | |
| 101-000-637.000 | APPLICATION FEES | 500 | 500 | | 500 | 500 |
| 101-000-637.500 | WEED ABATEMENT SERVICES | 695 | 1,000 | | 750 | 1,000 |
| 101-000-651.000 | USE FEES-BASEBALL FIELDS | 760 | 1,600 | 520 | 520 | 500 |
| 101-000-655.000 | FINES & FORFEITURES | 3,860 | 2,500 | 930 | 2,500 | 800 |
| 101-000-665.000 | INTEREST EARNED | 28,154 | 182,000 | 178,523 | 200,000 | 200,000 |
| 101-000-667.000 | RENT - JAMESON HALL | 1,975 | 8,000 | 6,350 | 8,000 | 8,000 |
| 101-000-667.100 | RENT - McDONALD PARK PAVILION | 1,260 | 1,500 | 1,416 | 1,500 | 1,500 |
| 101-000-667.200 | RENT - JAMESON PAVILION | 1,104 | 1,500 | 1,308 | 1,500 | 1,500 |
| 101-000-671.000 | LEASES | 900 | 900 | 900 | 900 | 900 |
| 101-000-672.000 | OTHER REVENUE | 1,770 | 5,000 | 264 | 1,500 | 5,000 |
| 101-000-673.000 | GAIN/LOSS ON SALE(DISPOSAL)OF ASSE | | 13,000 | 3,500 | 13,000 | 5,000 |
| 101-000-685.000 | OPIOID SETTLEMENT REVENUE | | | 97 | 97 | |
| 101-000-687.000 | REFUNDS & REBATES | 12,600 | 500 | 490 | 500 | 500 |
| Totals for dept 000 - NONE | | 2,863,948 | 2,556,050 | 1,992,525 | 2,505,654 | 3,365,100 |
| Dept 930 - TRANSFER IN | | | | | | |
| 101-930-699.285 | TRANSFER IN FROM ARPA FUND | | | 7,013 | | |

| | | Calculations as of 12/31/2023 | | | | | | |
|-----------------------------------|-------------|-------------------------------|-----------|---------------|-----------|-----------|-------------|--|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 | |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | REQUESTED | RECOMMENDED | |
| | | | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET | |
| <hr/> | | | | | | | | |
| ESTIMATED REVENUES | | | | | | | | |
| Dept 930 - TRANSFER IN | | | | | | | | |
| Totals for dept 930 - TRANSFER IN | | | | 7,013 | | | | |
| <hr/> | | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,863,948 | 2,556,050 | 1,999,538 | 2,505,654 | 3,365,100 | 3,365,100 | |

Adjusted revenue after removing ARPA revenue = \$2,435,100

| Calculations as of 12/31/2023 | | | | | | | |
|--------------------------------------|------------------------------------|----------|-------------------|---------------|-----------------------|---------------------|-----------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET | RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 101 - TRUSTEES | | | | | | | |
| 101-101-702.000 | SALARIES & WAGES | 30,000 | 30,200 | 22,273 | 30,200 | 30,200 | 30,200 |
| 101-101-707.000 | PER MEETING | 4,425 | 4,000 | 1,025 | 4,000 | 4,000 | 4,000 |
| 101-101-710.000 | EMPLR FICA CONTR | 2,082 | 2,108 | 1,497 | 2,108 | 2,108 | 2,108 |
| 101-101-711.000 | EMPLR MEDICARE CONTR | 487 | 493 | 350 | 493 | 500 | 500 |
| 101-101-724.000 | WORKER'S COMP | 23 | 37 | 11 | 37 | 32 | 32 |
| 101-101-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 3,508 | 4,310 | 3,508 | 4,310 | 4,300 | 4,300 |
| BOT MEETING RECORDING | | | | | | | |
| 101-101-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | 170 | 500 | | | 500 | 500 |
| 101-101-900.000 | PRINTING & PUBLISHING | | 600 | | | 600 | |
| 101-101-955.000 | MISC. | | 500 | 87 | 250 | 500 | 250 |
| 101-101-957.000 | PROFESSIONAL DEVELOPMENT | 825 | 5,100 | 114 | 1,000 | 5,100 | 1,000 |
| 101-101-957.100 | SEMINAR LODGING | 390 | 2,500 | | 250 | 2,500 | 500 |
| 101-101-957.200 | SEMINAR MEALS | 64 | 500 | | 100 | 500 | 250 |
| 101-101-957.300 | MEMBERSHIP & DUES | 17,491 | 17,900 | 19,633 | 19,700 | 20,000 | 20,000 |
| FOOTNOTE AMOUNTS: | | | | | | | 10,000 |
| MIDDLE MICHIGAN DEVELOPMENT CORP | | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | | 7,700 |
| MTA DUES | | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | | 1,900 |
| MTA ONLINE SUBSCRIPTION-TRAINING | | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | | 400 |
| MT PLEASANT AREA CHAMBER OF COMMERCE | | | | | | | |
| GL # FOOTNOTE TOTAL: | | | | | | | 20,000 |
| Totals for dept 101 - TRUSTEES | | 59,465 | 68,748 | 48,498 | 62,448 | 70,840 | 63,640 |
| Dept 171 - SUPERVISOR | | | | | | | |
| 101-171-702.000 | SALARIES & WAGES | 6,250 | 6,250 | 4,808 | 6,250 | 6,250 | 6,250 |
| 101-171-707.000 | PER MEETING | 1,375 | 1,000 | 500 | 1,000 | 1,400 | 1,400 |
| 101-171-710.000 | EMPLR FICA CONTR | 473 | 450 | 329 | 450 | 475 | 475 |
| 101-171-711.000 | EMPLR MEDICARE CONTR | 111 | 105 | 77 | 105 | 112 | 112 |
| 101-171-724.000 | WORKER'S COMP | 10 | 8 | 5 | 8 | 10 | 10 |
| 101-171-767.000 | UNIFORMS | | 100 | | 100 | 100 | 100 |
| 101-171-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | | 350 | | 100 | 350 | 350 |
| 101-171-957.000 | PROFESSIONAL DEVELOPMENT | | 1,000 | 43 | 200 | 1,000 | 500 |
| 101-171-957.100 | SEMINAR LODGING | | 750 | | 200 | 750 | |
| 101-171-957.200 | SEMINAR MEALS | | 200 | | 100 | 200 | 100 |
| Totals for dept 171 - SUPERVISOR | | 8,219 | 10,213 | 5,762 | 8,513 | 10,647 | 9,297 |
| Dept 172 - TWP MANAGER | | | | | | | |
| 101-172-702.000 | SALARIES & WAGES | 35,800 | 37,600 | 28,480 | 37,600 | 40,250 | 40,250 |
| REFLECTS 2024 COMPENSATION INCREASE | | | | | | | |
| 101-172-702.600 | CAR ALLOWANCE | 3,050 | 3,600 | 2,700 | 3,600 | 3,600 | 3,600 |
| 101-172-710.000 | EMPLR FICA CONTR | 2,384 | 2,600 | 1,916 | 2,600 | 2,700 | 2,700 |
| 101-172-711.000 | EMPLR MEDICARE CONTR | 558 | 600 | 448 | 600 | 630 | 630 |
| 101-172-711.500 | UNEMPLOYMENT | 44 | 47 | 17 | 47 | 47 | 47 |
| 101-172-716.000 | EMPLR RETIREMENT CONTR | 3,496 | 3,750 | 2,806 | 3,750 | 4,170 | 4,170 |
| 101-172-718.500 | HEALTH INSURANCE | 8,375 | 8,612 | 6,763 | 8,612 | 8,600 | 8,600 |
| ASSUMED A 9% INCREASE | | | | | | | |
| 101-172-718.700 | HEALTH INS-EE CONTRIBUTIONS | (366) | (356) | (282) | (356) | (380) | (380) |
| 101-172-719.000 | DENTAL INSURANCE | 183 | 185 | 148 | 185 | 185 | 185 |
| ASSUMED A 5% INCREASE | | | | | | | |
| 101-172-719.800 | VISION INSURANCE | 53 | 51 | 45 | 51 | 52 | 52 |
| ASSUMED A 5% INCREASE | | | | | | | |
| 101-172-719.900 | VISION INS-EE CONTRIBUTIONS | (27) | (25) | (23) | (25) | (26) | (26) |
| 101-172-724.000 | WORKER'S COMP | 98 | 90 | 60 | 90 | 75 | 75 |
| 101-172-725.000 | LIFE & DISABILITY BENEFIT | 133 | 150 | 113 | 150 | 150 | 150 |

| Calculations as of 12/31/2023 | | | | | | | |
|-----------------------------------|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 172 - TWP MANAGER | | | | | | | |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-172-752.000 | OFFICE SUPPLIES | | 300 | | 300 | | |
| 101-172-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | | 16,000 | | 16,000 | 4,000 | 4,000 |
| | CITIZEN SURVEY | | | | | | |
| 101-172-852.000 | CONTRIBUTION TO CABLE CONSORTIUM | 45,303 | 45,500 | 20,034 | 45,500 | 42,000 | 42,000 |
| 101-172-880.000 | COMMUNITY PROMOTION | 7,838 | 7,500 | 8,342 | 8,350 | 8,000 | 8,000 |
| | EPICENTER UNDERWRITING/SPONSORSHIP | | | | | | |
| 101-172-916.000 | SUBSCRIPTIONS & PUBLICATIONS | 985 | 800 | 564 | 800 | 800 | 800 |
| | ZOOM SUBSCRIPTION | | | | | | |
| 101-172-955.000 | MISC. | 459 | 300 | 311 | 350 | 300 | 300 |
| 101-172-957.000 | PROFESSIONAL DEVELOPMENT | 60 | 1,000 | 540 | 1,000 | 1,000 | 1,000 |
| 101-172-957.100 | SEMINAR LODGING | | 500 | 176 | 500 | 500 | 500 |
| 101-172-957.200 | SEMINAR MEALS | 102 | 100 | 95 | 100 | 100 | 100 |
| 101-172-957.300 | MEMBERSHIP & DUES | 150 | 600 | 75 | 600 | 600 | 600 |
| 101-172-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | | 500 | | | 500 | 500 |
| Totals for dept 172 - TWP MANAGER | | 108,678 | 130,004 | 73,328 | 130,404 | 117,853 | 117,853 |
| Dept 191 - ACCOUNTING/GEN ADMIN | | | | | | | |
| 101-191-702.000 | SALARIES & WAGES | 119,046 | 129,800 | 100,509 | 129,800 | 137,900 | 137,900 |
| 101-191-702.500 | OVERTIME | 4,894 | 5,600 | 4,123 | 5,600 | 6,500 | 6,500 |
| | OVERTIME REQUIRED FOR AFTER HOURS BOARD MEETINGS | | | | | | |
| 101-191-702.700 | LUMP SUM IN LIEU OF STEP | | | | | 800 | 800 |
| 101-191-710.000 | EMPLR FICA CONTR | 7,189 | 7,799 | 6,093 | 7,799 | 9,000 | 9,000 |
| 101-191-711.000 | EMPLR MEDICARE CONTR | 1,681 | 1,740 | 1,425 | 1,740 | 2,006 | 2,006 |
| 101-191-711.500 | UNEMPLOYMENT | 412 | 333 | 111 | 333 | 333 | 333 |
| 101-191-716.000 | EMPLR RETIREMENT CONTR | 11,153 | 11,380 | 3,727 | 11,380 | 13,720 | 13,720 |
| 101-191-718.500 | HEALTH INSURANCE | 54,149 | 60,182 | 44,397 | 60,182 | 60,040 | 60,040 |
| | ASSUMED A 9% INCREASE | | | | | | |
| 101-191-718.700 | HEALTH INS-EE CONTRIBUTIONS | (5,605) | (6,053) | (4,500) | (6,053) | (6,506) | (6,506) |
| 101-191-719.000 | DENTAL INSURANCE | 2,874 | 2,940 | 2,239 | 2,940 | 2,975 | 2,975 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-191-719.800 | VISION INSURANCE | 696 | 720 | 572 | 720 | 722 | 722 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-191-719.900 | VISION INS-EE CONTRIBUTIONS | (348) | (360) | (286) | (360) | (361) | (361) |
| 101-191-724.000 | WORKER'S COMP | 308 | 263 | 198 | 263 | 240 | 240 |
| 101-191-725.000 | LIFE & DISABILITY BENEFIT | 638 | 805 | 645 | 805 | 825 | 825 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-191-752.000 | OFFICE SUPPLIES | 2,751 | 2,500 | 1,330 | 2,500 | 3,000 | 3,000 |
| 101-191-767.000 | UNIFORMS | 53 | 200 | | 200 | 200 | 300 |
| 101-191-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 925 | 11,300 | 1,154 | 1,300 | 2,000 | 2,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| | F65 PREPARATION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 800 |
| | MISCELLANEOUS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 2,000 |
| 101-191-801.020 | EXTERNAL AUDIT | 17,300 | 20,200 | 20,165 | 20,200 | 21,000 | 21,000 |
| 101-191-851.000 | MAIL/POSTAGE | 7,778 | 7,500 | 7,118 | 7,500 | 8,000 | 8,000 |
| 101-191-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | 58 | 500 | 834 | 850 | 500 | 500 |
| 101-191-900.000 | PRINTING & PUBLISHING | 676 | 1,500 | 373 | 750 | 1,500 | 1,500 |
| 101-191-955.000 | MISC. | 1,109 | 200 | 44 | 200 | 200 | 200 |
| 101-191-955.001 | BANK FEES | 234 | 250 | 114 | 250 | 250 | 250 |
| 101-191-957.000 | PROFESSIONAL DEVELOPMENT | 4,014 | 3,500 | 2,069 | 3,500 | 4,000 | 4,000 |
| 101-191-957.100 | SEMINAR LODGING | 163 | 1,500 | 103 | 500 | 1,500 | 1,500 |
| 101-191-957.200 | SEMINAR MEALS | 89 | 200 | 55 | 100 | 200 | 200 |
| 101-191-957.300 | MEMBERSHIP & DUES | 802 | 800 | 99 | 800 | 800 | 800 |
| 101-191-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | | 1,000 | | 250 | 1,000 | 1,000 |

| Calculations as of 12/31/2023 | | | | | | | |
|--|--|----------|---------|---------------|-----------|-----------|-------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | REQUESTED | RECOMMENDED |
| | | | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 191 - ACCOUNTING/GEN ADMIN | | | | | | | |
| 101-191-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | | 500 | | | 500 | 500 |
| Totals for dept 191 - ACCOUNTING/GEN ADMIN | | 233,039 | 266,799 | 192,711 | 254,049 | 272,844 | 272,944 |
| Dept 215 - CLERK | | | | | | | |
| 101-215-702.000 | SALARIES & WAGES | 30,196 | 35,500 | 20,318 | 35,500 | 32,500 | 32,500 |
| 101-215-707.000 | PER MEETING | 450 | 2,000 | | 250 | 2,000 | 2,000 |
| 101-215-710.000 | EMPLR FICA CONTR | 1,894 | 2,250 | 1,266 | 2,250 | 2,200 | 2,200 |
| 101-215-711.000 | EMPLR MEDICARE CONTR | 443 | 525 | 296 | 525 | 520 | 520 |
| 101-215-724.000 | WORKER'S COMP | 51 | 52 | 24 | 52 | 40 | 40 |
| 101-215-752.000 | OFFICE SUPPLIES | | 1,000 | | 500 | 1,000 | 500 |
| 101-215-754.000 | OPERATING SUPPLIES | 1,076 | 800 | 831 | 850 | 1,800 | 1,000 |
| 101-215-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | 228 | 300 | | 300 | 300 | 300 |
| 101-215-900.000 | PRINTING & PUBLISHING | 2,370 | 2,500 | 1,941 | 2,500 | 2,500 | 2,500 |
| 101-215-957.000 | PROFESSIONAL DEVELOPMENT | | 1,000 | 50 | 500 | 100 | 100 |
| 101-215-957.100 | SEMINAR LODGING | | 750 | | | 750 | 750 |
| 101-215-957.200 | SEMINAR MEALS | | 200 | | 100 | 200 | 100 |
| 101-215-957.300 | MEMBERSHIP & DUES | 60 | 150 | 75 | 150 | 150 | 150 |
| 101-215-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | | 500 | | 500 | 500 | 500 |
| 101-215-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | | 500 | | 500 | 500 | 500 |
| Totals for dept 215 - CLERK | | 36,768 | 48,027 | 24,801 | 44,477 | 45,060 | 43,660 |
| Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY | | | | | | | |
| 101-228-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 37,263 | 61,100 | 34,574 | 61,100 | 53,560 | 53,560 |
| | FOOTNOTE AMOUNTS: | | | | | | 8,850 |
| | BS&A SUPPORT SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 21,600 |
| | CMS MANAGED IT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 100 |
| | STATIC IP | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 35 |
| | ANNUAL DOMAIN REGISTRATION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 800 |
| | HOSTED EMAIL SERVICE (IMAIL) | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | HOSTED EMAIL SERVICE (EXCHANGE) | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 700 |
| | 2-YR VEEAM BACKUP RENEWAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| | MISS DIG LOCATION SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,000 |
| | WEB ASCENDER-WEBSITE HOSTING/SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 500 |
| | APEX SKETCHING SOFTWARE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| | ANNUAL FIBER INTERNET FEE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,100 |
| | ADOBE ACROBAT PRO SUBSCRIPTIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,100 |
| | PIVOT POINT-FIELD ASSESSING SOFTWARE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 805 |
| | ESRI-ARCGIS ONLINE CREATOR ANNUAL SUBSCRIPTION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | MICROSOFT OFFICE 365 PROPLUS ANNUAL SUBSCRIPTION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | MISC REPAIRS NOT COVERED/ONSITE SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,350 |

| Calculations as of 12/31/2023 | | | | | | | |
|--|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY | | | | | | | |
| | SONICWALL UPGRADE FOR COLOCATION EQUIP | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | SERVER CO-LOCATION FEES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 240 |
| | BACKBLAZE CLOUD STORAGE/BACKUP | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 480 |
| | ANNUAL SOFTWARE LICENSE NEW PHONES TWP HALL | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 53,560 |
| 101-228-950.000 | HARDWARE REPLACEMENTS | 3,837 | 14,000 | 5,307 | 14,000 | 19,200 | 19,200 |
| | FOOTNOTE AMOUNTS: | | | | | | 14,000 |
| | 7 COMPUTER REPLACEMENTS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | MISC HARDWARE REPLACEMENTS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,200 |
| | NEW PHONE UPGRADE FOR TOWNSHIP HALL | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 19,200 |
| Totals for dept 228 - DATA PROCESSING, INFORMATION | | 41,100 | 75,100 | 39,881 | 75,100 | 72,760 | 72,760 |
| Dept 253 - TREASURER | | | | | | | |
| 101-253-702.000 | SALARIES & WAGES | 21,481 | 24,102 | 16,510 | 24,102 | 24,102 | 24,102 |
| 101-253-707.000 | PER MEETING | | 500 | | | 500 | 500 |
| 101-253-710.000 | EMPLR FICA CONTR | 1,332 | 1,525 | 1,024 | 1,525 | 1,525 | 1,525 |
| 101-253-711.000 | EMPLR MEDICARE CONTR | 311 | 357 | 239 | 357 | 357 | 357 |
| 101-253-724.000 | WORKER'S COMP | 28 | 30 | 17 | 30 | 30 | 30 |
| 101-253-752.000 | OFFICE SUPPLIES | 1,069 | 1,000 | 137 | 250 | 1,000 | 500 |
| 101-253-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | | 1,000 | | | 1,000 | 500 |
| 101-253-851.000 | MAIL/POSTAGE | 1,970 | 4,000 | 2,093 | 4,000 | 4,000 | 4,000 |
| 101-253-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | | 250 | | | 250 | 250 |
| 101-253-955.000 | MISC. | | 200 | | | 100 | 100 |
| 101-253-957.000 | PROFESSIONAL DEVELOPMENT | | 1,000 | | 250 | 1,000 | 250 |
| 101-253-957.100 | SEMINAR LODGING | | 750 | | | 750 | |
| 101-253-957.200 | SEMINAR MEALS | | 200 | | | 200 | |
| 101-253-957.300 | MEMBERSHIP & DUES | 75 | 75 | 99 | 100 | 100 | 100 |
| 101-253-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | | 500 | | 500 | 500 | 500 |
| 101-253-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | | 500 | 1,008 | 500 | 500 | 500 |
| Totals for dept 253 - TREASURER | | 26,266 | 35,989 | 21,127 | 31,614 | 35,914 | 33,214 |
| Dept 257 - ASSESSOR | | | | | | | |
| 101-257-702.000 | SALARIES & WAGES | 524 | 56,900 | 33,900 | 56,900 | 79,700 | 79,700 |
| 101-257-707.000 | PER DIEM | 2,500 | 4,125 | 1,375 | 4,125 | 4,125 | 4,125 |
| 101-257-710.000 | EMPLR FICA CONTR | 188 | 3,484 | 2,115 | 3,484 | 5,120 | 5,120 |
| 101-257-711.000 | EMPLR MEDICARE CONTR | 44 | 815 | 495 | 815 | 1,200 | 1,200 |
| 101-257-711.500 | UNEMPLOYMENT | | 143 | 48 | 143 | 143 | 143 |
| 101-257-716.000 | EMPLR RETIREMENT CONTR | | 5,122 | 2,979 | 5,122 | 7,570 | 7,570 |
| 101-257-718.500 | HEALTH INSURANCE | | 19,339 | 10,877 | 19,339 | 25,724 | 25,724 |
| | ASSUMED A 9% INCREASE | | | | | | |
| 101-257-718.700 | HEALTH INS-EE CONTRIBUTIONS | | (661) | (413) | (661) | (1,135) | (1,135) |
| 101-257-719.000 | DENTAL INSURANCE | | 410 | 240 | 410 | 550 | 550 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-257-719.800 | VISION INSURANCE | | 100 | 72 | 100 | 152 | 152 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-257-719.900 | VISION INS-EE CONTRIBUTIONS | | (50) | (36) | (50) | (76) | (76) |
| 101-257-724.000 | WORKER'S COMP | 8 | 203 | 104 | 203 | 226 | 226 |
| 101-257-725.000 | LIFE & DISABILITY BENEFIT | | 200 | 90 | 200 | 400 | 400 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-257-754.000 | OPERATING SUPPLIES | 448 | 1,000 | 249 | 500 | 1,000 | 500 |

| Calculations as of 12/31/2023 | | | | | | | |
|--|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 265 - BUILDING & GROUNDS | | | | | | | |
| | CLEAN-UP DAY | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | SHRED-IT PAPER RECYCLING SERVICE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 550 |
| | FOUR SEASONS EXTERMINATING | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| | WASTE MANAGEMENT-DUMPSTER SERVICE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 550 |
| | COFFEE POT RENTAL/COFFEE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 600 |
| | MID MICHIGAN SECURITY-ALARM MONITORING | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 600 |
| | MISC DRAWING/MAP FEES | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 23,000 |
| 101-265-801.003 | SIDEWALK SNOWPLOWING | | 2,000 | | 2,000 | 3,000 | 3,000 |
| 101-265-801.401 | HALL CLEANING | 9,152 | 11,500 | 4,330 | 11,500 | 10,000 | 10,000 |
| 101-265-850.000 | COMMUNICATIONS | 3,072 | 3,100 | 2,654 | 3,100 | 2,860 | 2,860 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | PHONE SERVICE-CMS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 360 |
| | FAX SERVICE-CMS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 2,860 |
| 101-265-920.000 | ELECTRIC/NATURAL GAS | 12,219 | 14,000 | 8,577 | 14,000 | 14,000 | 14,000 |
| 101-265-920.200 | WATER & SEWER CHARGES | 941 | 750 | 694 | 750 | 1,000 | 1,000 |
| 101-265-930.200 | MAINT-GROUNDS | 368 | 1,000 | 374 | 1,000 | 2,500 | 2,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 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 | 3,500 | 10,000 | 10,000 |
| | PAINT BOARD ROOM AND SMALL CONFERENCE ROOM | | | | | | |
| 101-265-933.050 | MAINT-EQUIPMENT | 38 | 500 | 229 | 500 | 500 | 500 |
| 101-265-934.500 | MAINT. AGREEMENT ON EQUIPMENT | 4,122 | 4,000 | 3,758 | 4,000 | 4,500 | 4,500 |
| | PRINTER/COPIER SERVICE AGREEMENT | | | | | | |
| 101-265-940.100 | POSTAGE METER LEASE | 1,851 | 2,000 | 1,388 | 2,000 | 2,000 | 2,000 |
| 101-265-955.000 | MISC. | 19 | 100 | 62 | 100 | 100 | 100 |
| 101-265-962.000 | SAFETY | 1,595 | 1,550 | | 1,550 | 600 | 600 |
| | FIRE EXTINGUISHER INSPECTION & MISC. | | | | | | |
| 101-265-963.000 | PROPERTY/LIABILITY INSURANCE | 13,615 | 14,500 | 12,429 | 14,500 | 16,500 | 16,500 |
| 101-265-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | 536 | | | | | |
| Totals for dept 265 - BUILDING & GROUNDS | | 80,591 | 89,395 | 42,873 | 87,895 | 99,020 | 99,020 |
| Dept 266 - LEGAL/ATTORNEY | | | | | | | |
| 101-266-826.000 | LEGAL FEES | 56,227 | 80,000 | 20,357 | 80,000 | 50,000 | 50,000 |
| | GENERAL LEGAL FEES | | | | | | |
| 101-266-826.500 | LEGAL FEES-ASSESSOR | 5,770 | | | | | |
| 101-266-826.600 | LEGAL FEES-MTT CASES | | | 8,957 | | 6,000 | 6,000 |
| Totals for dept 266 - LEGAL/ATTORNEY | | 61,997 | 80,000 | 29,314 | 80,000 | 56,000 | 56,000 |
| Dept 371 - BUILDING INSPECTION | | | | | | | |
| 101-371-702.000 | SALARIES & WAGES | 165,510 | 178,650 | 137,847 | 178,650 | 190,979 | 190,979 |
| 101-371-702.500 | OVERTIME | 1,722 | 2,500 | 2,263 | 2,500 | 2,100 | 2,100 |
| 101-371-710.000 | EMPLR FICA CONTR | 9,602 | 10,605 | 8,114 | 10,605 | 11,302 | 11,302 |
| 101-371-711.000 | EMPLR MEDICARE CONTR | 2,246 | 2,480 | 1,898 | 2,480 | 2,650 | 2,650 |
| 101-371-711.500 | UNEMPLOYMENT | 371 | 428 | 143 | 428 | 428 | 428 |
| 101-371-716.000 | EMPLR RETIREMENT CONTR | 15,051 | 16,302 | 12,610 | 16,302 | 18,350 | 18,350 |
| 101-371-718.500 | HEALTH INSURANCE | 71,645 | 77,355 | 57,019 | 77,355 | 77,175 | 77,175 |
| | ASSUMED A 9% INCREASE | | | | | | |

| Calculations as of 12/31/2023 | | | | | | | |
|---|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 371 - BUILDING INSPECTION | | | | | | | |
| 101-371-718.700 | HEALTH INS-EE CONTRIBUTIONS | (8,796) | (9,500) | (7,063) | (9,500) | (10,212) | (10,212) |
| 101-371-719.000 | DENTAL INSURANCE | 5,007 | 5,220 | 3,981 | 5,220 | 5,283 | 5,283 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-371-719.800 | VISION INSURANCE | 1,095 | 1,160 | 920 | 1,160 | 1,161 | 1,161 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-371-719.900 | VISION INS-EE CONTRIBUTIONS | (552) | (580) | (460) | (580) | (581) | (581) |
| 101-371-724.000 | WORKER'S COMP | 643 | 565 | 401 | 565 | 470 | 470 |
| 101-371-725.000 | LIFE & DISABILITY BENEFIT | 963 | 1,016 | 843 | 1,016 | 1,090 | 1,090 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-371-752.000 | OFFICE SUPPLIES | 418 | 900 | 17 | 400 | 900 | 500 |
| 101-371-754.000 | OPERATING SUPPLIES | 314 | 1,000 | 1,138 | 1,200 | 1,275 | 1,275 |
| | FOOTNOTE AMOUNTS: | | | | | | 375 |
| | SMOKE CANISTERS FOR RENTAL SMOKE ALARM TESTING - NEEDED DUE TO ALERT ABOUT KIDDE ALARMS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 900 |
| | OPERATING SUPPLIES - GENERAL | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 1,275 |
| 101-371-759.000 | GAS/FUEL | 1,802 | 2,000 | 1,139 | 2,000 | 2,000 | 2,000 |
| 101-371-767.000 | UNIFORMS | 304 | 300 | | 300 | 300 | 300 |
| 101-371-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | | 122,000 | 14,627 | 122,000 | 35,000 | 35,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | MCKENNA - HOURLY RATE CONSULTATIONS WITH THE BUILDING OFFICIAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 30,000 |
| | MCKENNA - COUNTY JAIL INSPECTIONS-CONSULTATIONS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 35,000 |
| 101-371-801.410 | VEHICLE CLEANING | | 400 | 130 | 400 | 400 | 250 |
| 101-371-802.100 | SOFTWARE SUPPORT/MAINTENANCE AGREEMENT | 2,459 | 2,570 | 1,671 | 2,570 | 2,875 | 2,875 |
| | BS&A SOFTWARE SUPPORT SERVICE FEES | | | | | | |
| 101-371-850.000 | COMMUNICATIONS | 1,239 | 1,500 | 966 | 1,500 | 1,350 | 1,350 |
| 101-371-851.000 | MAIL/POSTAGE | 18 | 35 | 14 | 35 | 35 | 35 |
| 101-371-860.000 | TRANSPORTATION/MILEAGE REIMBURSEMENT | 129 | 300 | 90 | 300 | 300 | 150 |
| 101-371-900.000 | PRINTING & PUBLISHING | | 1,000 | 38 | 500 | 1,000 | 500 |
| 101-371-916.000 | SUBSCRIPTIONS & PUBLICATIONS | 381 | 150 | | 150 | 500 | 500 |
| 101-371-930.000 | VEHICLE REPAIRS & MAINTENANCE | 3,224 | 2,500 | 73 | 2,500 | 1,000 | 1,000 |
| 101-371-955.000 | MISC. | | | | | 100 | |
| 101-371-957.000 | PROFESSIONAL DEVELOPMENT | 1,243 | 5,000 | 1,801 | 5,000 | 5,000 | 5,000 |
| | 3 STAFF PERSONS | | | | | | |
| 101-371-957.100 | SEMINAR LODGING | 445 | 750 | 233 | 750 | 750 | 750 |
| | SEMINAR TRAINING OPPORTUNITIES FOR BOTH BUILDING OFFICIAL AND RENTAL INSPECTOR | | | | | | |
| 101-371-957.200 | SEMINAR MEALS | 385 | 700 | 388 | 700 | 750 | 750 |
| 101-371-957.300 | MEMBERSHIP & DUES | 1,010 | 1,200 | 1,165 | 1,200 | 1,400 | 1,400 |
| | MEMBERSHIPS AND DUES FOR BUILDING OFFICIAL AND RENTAL INSPECTOR | | | | | | |
| 101-371-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | | 500 | | 500 | 500 | 500 |
| 101-371-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | 3,394 | 7,000 | 6,653 | 7,000 | 500 | 500 |
| Totals for dept 371 - BUILDING INSPECTION | | 281,272 | 436,006 | 248,659 | 435,206 | 356,130 | 354,830 |
| Dept 441 - PUBLIC WORKS | | | | | | | |
| 101-441-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | | 20,000 | | 20,000 | | |
| 101-441-920.000 | STREET LIGHTING | 22,377 | 26,000 | 16,642 | 26,000 | 26,000 | 26,000 |
| 101-441-956.100 | DRAINS AT LARGE | 50,527 | 61,000 | 59,636 | 61,000 | 61,000 | 61,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 26,000 |
| | GENERAL ANNUAL AMOUNT FOR DRAINS AT LARGE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 35,000 |
| | MISSION CREEK DRAINS AT LARGE-UNION TOWNSHIP | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 61,000 |
| 101-441-959.500 | CONTRIBUTIONS TO ROAD COMMISSION | 766,466 | 203,300 | 172,740 | 203,300 | 544,000 | 369,000 |
| | FOOTNOTE AMOUNTS: | | | | | 27,000 | 27,000 |

Calculations as of 12/31/2023

| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
|------------------------------------|---|----------|-----------|---------------|-----------|-----------|-------------|
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | REQUESTED | RECOMMENDED |
| | | BUDGET | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 441 - PUBLIC WORKS | | | | | | | |
| | BRINE CONTRACT - ESTIMATED 20% INCREASE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 97,000 | 97,000 |
| | GRAVEL ROAD CONTRACT - ESTIMATED 20% INCREASE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 420,000 | 245,000 |
| | LINCOLN ROAD DEERFIELD TO BROOMFIELD ROAD (ASSUMES 2% AWARD FALL OF 2023) | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 544,000 | 369,000 |
| 101-441-967.500 | SIDEWALKS AND NON MOTORIZED PATHS | 18,563 | 769,000 | 50,623 | 154,000 | 975,000 | 955,000 |
| | FOOTNOTE AMOUNTS: | | | | | 300,000 | 300,000 |
| | CONSTRUCTION OF NEW SIDEWALKS ALONG THE NORTH SIDE OF W. PICKARD RD. FROM WEST OF ASHLAND DR. TO S. LINCOLN RD. | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 60,000 | 60,000 |
| | CONSTRUCTION OF SIDEWALK RAMPS AND PEDESTRIAN CROSSINGS AT THE S. LINCOLN RD./W. PICKARD RD. INTERSECTION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 275,000 | 255,000 |
| | PROGRESS ON REMAINING BROOMFIELD - BLUEGRASS SIDEWALK SECTIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 340,000 | 340,000 |
| | DEERFIELD TO DENISON/CMU PATHWAY CONNECTOR | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 975,000 | 955,000 |
| Totals for dept 441 - PUBLIC WORKS | | 857,933 | 1,079,300 | 299,641 | 464,300 | 1,606,000 | 1,411,000 |
| Dept 701 - PLANNING | | | | | | | |
| 101-701-702.000 | SALARIES & WAGES | 150,490 | 160,717 | 123,535 | 160,717 | 168,700 | 168,700 |
| 101-701-702.700 | LUMP SUM IN LIEU OF STEP | | | | 1,750 | 4,200 | 4,200 |
| 101-701-707.000 | PER DIEM | 8,905 | 12,000 | 7,420 | 12,000 | 20,955 | 15,000 |
| 101-701-710.000 | EMPLR FICA CONTR | 9,237 | 10,860 | 7,585 | 10,860 | 11,584 | 11,584 |
| 101-701-711.000 | EMPLR MEDICARE CONTR | 2,160 | 2,540 | 1,774 | 2,540 | 2,709 | 2,709 |
| 101-701-711.500 | UNEMPLOYMENT | 255 | 303 | 98 | 303 | 303 | 303 |
| 101-701-716.000 | EMPLR RETIREMENT CONTR | 13,446 | 14,360 | 11,043 | 14,360 | 15,912 | 15,912 |
| 101-701-718.500 | HEALTH INSURANCE | 47,699 | 51,570 | 38,005 | 51,570 | 51,448 | 51,448 |
| | ASSUMED A 9% INCREASE | | | | | | |
| 101-701-718.700 | HEALTH INS-EE CONTRIBUTIONS | (5,864) | (6,333) | (4,709) | (6,333) | (6,808) | (6,808) |
| 101-701-719.000 | DENTAL INSURANCE | 3,338 | 3,480 | 2,445 | 3,480 | 2,790 | 2,790 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-701-719.800 | VISION INSURANCE | 367 | 386 | 307 | 386 | 390 | 390 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-701-719.900 | VISION INS-EE CONTRIBUTIONS | (184) | (193) | (153) | (193) | (194) | (194) |
| 101-701-724.000 | WORKER'S COMP | 520 | 480 | 319 | 480 | 400 | 400 |
| 101-701-725.000 | LIFE & DISABILITY BENEFIT | 718 | 800 | 598 | 800 | 800 | 800 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-701-752.000 | OFFICE SUPPLIES | 231 | 500 | | 500 | 500 | 250 |
| 101-701-754.000 | OPERATING SUPPLIES | | | | | 300 | 300 |
| 101-701-759.000 | GAS/FUEL | 262 | 600 | 62 | 400 | 600 | 600 |
| | ORDINANCE/ENFORCEMENT/ZONING ADMINISTRATOR | | | | | | |
| 101-701-767.000 | UNIFORMS | 52 | 200 | | 200 | 200 | 200 |
| 101-701-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 11,384 | 90,250 | 1,735 | 15,250 | 185,250 | 165,250 |
| | FOOTNOTE AMOUNTS: | | | | | 10,000 | 10,000 |
| | PLANNING-ENGINEERING CONSULTANT SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 750 | 750 |
| | MUNICODE ANNUAL SUPPORT FEE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 1,000 | 1,000 |
| | WEED ABATEMENT SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 3,500 | 3,500 |
| | MUNICODE ORDINANCE UPDATES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 75,000 | 50,000 |
| | MASTER PLAN UPDATE PROJECT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 35,000 | 35,000 |
| | BULK SCANNING - HISTORICAL FILES AND PLANS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 15,000 | 20,000 |

| Calculations as of 12/31/2023 | | | | | | | |
|--------------------------------|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 701 - PLANNING | | | | | | | |
| | PARKS AND RECREATION MASTER PLAN UPDATE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 45,000 | 45,000 |
| | ENGINEERING CONSULTANT SERVICES - MASTER PLAN INDUSTRIAL DEVELOPMENT SITE EVALUATION - RURAL READINESS REIMBURSABLE GRANT | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 185,250 | 165,250 |
| 101-701-850.000 | COMMUNICATIONS | 174 | 250 | 150 | 250 | 500 | 250 |
| 101-701-851.000 | MAIL/POSTAGE | | 150 | | 150 | | |
| 101-701-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | 763 | 1,600 | 1,322 | 1,600 | 3,000 | 3,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | TRANSPORTATION/MILEAGE - GENERAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | TRANSPORTATION/MILEAGE - IEDC CERTIFICATION - RODNEY NANNEY | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 3,000 |
| 101-701-900.000 | PRINTING & PUBLISHING | 4,204 | 5,500 | 2,819 | 5,500 | 5,500 | 5,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 500 |
| | PLOTTER INK AND MAINTENANCE (1/3 COST SHARED WITH WATER AND SEWER FUNDS) | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | PRINTING AND PUBLISHING - GENERAL | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 5,500 |
| 101-701-916.000 | SUBSCRIPTIONS & PUBLICATIONS | 24 | 300 | | 300 | 200 | 200 |
| 101-701-932.000 | VEHICLE REPAIRS & MAINTENANCE | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 101-701-940.000 | LEASE/RENT | 950 | 350 | | 350 | 200 | 200 |
| | FUNDS FOR OFF-SITE MEETING SPACE RENTAL IF NEEDED | | | | | | |
| 101-701-955.000 | MISC. | 24 | 250 | 16 | 250 | 100 | 100 |
| 101-701-957.000 | PROFESSIONAL DEVELOPMENT | 3,571 | 5,000 | 1,695 | 5,000 | 7,250 | 7,250 |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | PROFESSIONAL - DEVELOPMENT - GENERAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,250 |
| | ECONOMIC DEVELOPMENT INSTITUTE AND IEDC CERTIFICATION TRAINING - RODNEY NANNEY | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 7,250 |
| 101-701-957.100 | SEMINAR LODGING | 149 | 750 | 476 | 750 | 2,650 | 2,650 |
| | FOOTNOTE AMOUNTS: | | | | | | 750 |
| | SEMINAR LODGING - GENERAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,900 |
| | SEMINAR LODGING FOR IEDC CERTIFICATION - RODNEY NANNEY | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 2,650 |
| 101-701-957.200 | SEMINAR MEALS | | 400 | | 100 | 800 | 800 |
| | FOOTNOTE AMOUNTS: | | | | | | 400 |
| | SEMINAR MEALS - GENERAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 400 |
| | SEMINAR MEALS - IEDC CERTIFICATION - RODNEY NANNEY | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 800 |
| 101-701-957.300 | MEMBERSHIP & DUES | 1,205 | 1,500 | 1,058 | 1,500 | 1,500 | 1,500 |
| 101-701-959.100 | CONTRIBUTION TO LOCAL AIRPORT | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 101-701-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | 1,755 | 1,000 | | 1,000 | | |
| Totals for dept 701 - PLANNING | | 265,835 | 370,570 | 207,600 | 296,820 | 492,739 | 466,284 |
| Dept 751 - PARKS & RECREATION | | | | | | | |
| 101-751-702.000 | SALARIES & WAGES | 23,498 | 23,474 | 19,440 | 23,474 | 25,000 | 25,000 |
| 101-751-702.200 | TEMPORARY LABOR | 15,709 | 18,720 | 22,637 | 18,720 | 18,720 | 18,720 |
| 101-751-702.500 | OVERTIME | 1,780 | 2,000 | 1,405 | 2,000 | 2,000 | 2,000 |
| 101-751-710.000 | EMPLR FICA CONTR | 2,377 | 2,636 | 2,617 | 2,636 | 2,721 | 2,721 |
| 101-751-711.000 | EMPLR MEDICARE CONTR | 556 | 616 | 612 | 616 | 636 | 636 |
| 101-751-711.500 | UNEMPLOYMENT | 214 | 423 | 100 | 423 | 423 | 423 |
| 101-751-716.000 | EMPLR RETIREMENT CONTR | 2,167 | 2,137 | 1,876 | 2,137 | 2,562 | 2,562 |
| 101-751-718.500 | HEALTH INSURANCE | 11,885 | 12,893 | 9,803 | 12,893 | 12,862 | 12,862 |
| | ASSUMED A 9% INCREASE | | | | | | |

| Calculations as of 12/31/2023 | | | | | | | |
|-------------------------------|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 751 - PARKS & RECREATION | | | | | | | |
| 101-751-718.700 | HEALTH INS-EE CONTRIBUTIONS | (1,284) | (1,583) | (1,226) | (1,583) | (1,702) | (1,702) |
| 101-751-719.000 | DENTAL INSURANCE | 803 | 870 | 679 | 870 | 881 | 881 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-751-719.800 | VISION INSURANCE | 156 | 193 | 167 | 193 | 194 | 194 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-751-719.900 | VISION INS-EE CONTRIBUTIONS | (78) | (97) | (84) | (97) | (97) | (97) |
| 101-751-724.000 | WORKER'S COMP | 690 | 683 | 590 | 683 | 600 | 600 |
| 101-751-725.000 | LIFE & DISABILITY BENEFIT | 135 | 160 | 148 | 160 | 170 | 170 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 101-751-754.000 | OPERATING SUPPLIES | 3,948 | 4,700 | 4,413 | 4,700 | 5,000 | 5,000 |
| 101-751-759.000 | GAS/FUEL | 2,204 | 1,800 | 1,287 | 1,800 | 1,800 | 1,800 |
| 101-751-767.000 | UNIFORMS | 222 | 500 | 183 | 500 | 500 | 500 |
| 101-751-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 3,278 | 7,800 | 2,412 | 7,800 | 3,500 | 3,500 |
| 101-751-860.000 | TRANSPORTATION/MILEAGE REIMBURSEMENT | | 100 | 62 | 100 | 100 | 100 |
| 101-751-900.000 | PRINTING & PUBLISHING | 265 | 500 | 448 | 500 | 600 | 600 |
| 101-751-920.000 | ELECTRIC/NATURAL GAS | 3,774 | 4,200 | 3,004 | 4,200 | 4,200 | 4,200 |
| 101-751-920.200 | WATER & SEWER CHARGES | 4,379 | 6,000 | 5,675 | 6,000 | 5,000 | 5,000 |
| 101-751-930.000 | REPAIRS | | | | | 31,000 | 31,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 5,500 |
| | REPAIR PARKING LOT NEAR DUMPSTER MCDONALD PARK | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 10,800 |
| | JAMESON PARK NORTH FENCE REPAIR 300 FEET @ 36.00 PER FOOT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 7,200 |
| | MCDONALD PARK FENCE NEAR BACK RESTROOM REPAIR 200 FEET @ 36.00 PER FOOT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 7,500 |
| | MCDONALD PARK AND JAMESON PARK PLAYGROUND EQUIPMENT REPAIRS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 31,000 |
| 101-751-930.200 | MAINT-GROUNDS | 11,260 | 14,000 | 8,113 | 14,000 | 33,000 | 33,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 12,000 |
| | PARKS SPRAYING | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | MISC GROUNDS MAINTENANCE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 15,000 |
| | UPDATE MCDONALD PARK SIGNS TO INCLUDE FITNESS COURT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,500 |
| | REPLACE CONCRETE PARKING BLOCKS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 33,000 |
| 101-751-930.250 | MAINT-DOG PARK | 1,497 | 3,000 | 1,350 | 3,000 | 3,000 | 3,000 |
| 101-751-930.300 | MAINT-BUILDINGS | 839 | 3,000 | 2,678 | 3,000 | 8,500 | 8,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | EAVES TROUGH INSTALLATION JAMESON AND MCDONALD PARK PAVILLIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | PAINT RESTROOM FLOORS MATERIALS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | GENERAL BUILDING MAINTENANCE | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 8,500 |
| 101-751-933.000 | MAINT-VEHICLES | 226 | 850 | 659 | 850 | 1,000 | 1,000 |
| 101-751-933.050 | MAINT-EQUIPMENT | 5,465 | 2,000 | 1,155 | 2,000 | 2,000 | 2,000 |
| 101-751-962.000 | SAFETY | 1,275 | 1,500 | 530 | 1,500 | 3,500 | 3,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | FLAMMABLE RESISTENT FUEL STORAGE CABINET | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | MISC SAFETY AND TRAINING | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 3,500 |

| Calculations as of 12/31/2023 | | | | | | | |
|---|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 751 - PARKS & RECREATION | | | | | | | |
| 101-751-977.000 | NEW EQUIPMENT PURCHASE | 357 | 4,000 | 935 | 4,000 | 13,300 | 13,300 |
| | FOOTNOTE AMOUNTS: | | | | | | 1,800 |
| | 2024 JAMESON HALL TABLE AND CHAIRS - REPLACE AS NEEDED | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | 2024 MISC PARKS EQUIPMENT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 9,000 |
| | INFIELD TOWABLE GROOMER | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 13,300 |
| Totals for dept 751 - PARKS & RECREATION | | 97,597 | 117,075 | 91,668 | 117,075 | 180,970 | 180,970 |
| Dept 901 - CAPITAL OUTLAY | | | | | | | |
| 101-901-976.301 | CAPITAL OUTLAY-DATA PROCESSING | | 43,662 | 18,098 | 20,000 | | |
| 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 | 15,000 | | |
| 101-901-976.307 | CAPITAL OUTLAY-FIBER NETWORK | | 17,000 | | 17,000 | | |
| | FIBRE OPTIC TO JAMESON HALL | | | | | | |
| 101-901-976.309 | CAPITAL OUTLAY-VEHICLES | | 96,000 | | 96,000 | | |
| 101-901-976.314 | CAPITAL OUTLAY-NEW TWP HALL/RENO S | 4,800 | 22,000 | 9,798 | 22,000 | | |
| | FEASIBILITY STUDY FOR TOWNSHIP HALL - CARRY OVER FROM 2022 1/2 2022 & 1/2 2023 | | | | | | |
| Totals for dept 901 - CAPITAL OUTLAY | | 246,252 | 193,662 | 42,527 | 170,000 | | |
| TOTAL APPROPRIATIONS | | 2,552,591 | 3,163,726 | 1,457,312 | 2,393,531 | 3,635,564 | 3,388,759 |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 | | 311,357 | (607,676) | 542,226 | 112,123 | (270,464) | (23,659) |
| BEGINNING FUND BALANCE | | 5,832,833 | 6,144,191 | 6,144,191 | 6,144,191 | 6,256,314 | 6,256,314 |
| ENDING FUND BALANCE | | 6,144,190 | 5,536,515 | 6,686,417 | 6,256,314 | 5,985,850 | 6,232,655 |

Adjusted net of revenue/appropriations after removing ARPA revenue (1,200,464) (\$953,659)

Adjusted ending fund balance \$5,055,850 \$5,302,655

Fund balance as a % of appropriations 139% 156%

| | | Calculations as of 12/31/2023 | | | | | |
|----------------------------|------------------------------|-------------------------------|----------|---------------|-----------|-----------|-------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | REQUESTED | RECOMMENDED |
| | | BUDGET | | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - NONE | | | | | | | |
| 206-000-402.000 | CURRENT REAL PROPERTY TAX | 701,604 | 754,000 | 743,321 | 743,321 | 794,000 | 794,000 |
| 206-000-402.100 | PRIOR YEARS PROPERTY TAXES | (1,570) | (200) | 7,548 | 7,548 | | |
| 206-000-412.000 | DELQ PERSONAL PROPERTY TAXES | 337 | 500 | 1,399 | 1,399 | 500 | 500 |
| 206-000-414.000 | PROPERTY TAX REFUNDS-MTT | (5,869) | (10,000) | (97) | (10,000) | (10,000) | (10,000) |
| 206-000-432.000 | PILOT TAX | 4,078 | 7,500 | | 5,000 | 5,000 | 5,000 |
| 206-000-445.000 | INTEREST ON TAXES | 16 | 300 | 76 | 300 | 300 | 300 |
| 206-000-543.000 | STATE GRANT-PUBLIC SAFETY | 10,493 | 19,000 | | 19,000 | 12,000 | 12,000 |
| 206-000-573.000 | STATE AID REVENUE-LCSA | 10,263 | 10,200 | 10,441 | 10,441 | 10,400 | 10,400 |
| 206-000-665.000 | INTEREST EARNED | 2,843 | 4,800 | 29,907 | 30,000 | 50,000 | 50,000 |
| 206-000-677.200 | FIRE PROTECTION - EDDA | 78,175 | 80,000 | 79,658 | 80,000 | 81,000 | 81,000 |
| 206-000-677.300 | FIRE PROTECTION - WDDA | 63,255 | 64,000 | 65,766 | 66,000 | 66,000 | 66,000 |
| Totals for dept 000 - NONE | | 863,625 | 930,100 | 938,019 | 953,009 | 1,009,200 | 1,009,200 |
| TOTAL ESTIMATED REVENUES | | 863,625 | 930,100 | 938,019 | 953,009 | 1,009,200 | 1,009,200 |

| Calculations as of 12/31/2023 | | | | | | |
|---|---|-----------|-----------|---------------|-----------|-------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | REQUESTED |
| | | | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET |
| | | | | | | RECOMMENDED |
| | | | | | | BUDGET |
| APPROPRIATIONS | | | | | | |
| Dept 336 - FIRE DEPARTMENT | | | | | | |
| 206-336-702.000 | SALARIES & WAGES | 1,645 | | | | |
| 206-336-710.000 | EMPLR FICA CONTR | 97 | | | | |
| 206-336-711.000 | EMPLR MEDICARE CONTR | 23 | | | | |
| 206-336-716.000 | EMPLR RETIREMENT CONTR | 148 | | | | |
| 206-336-718.500 | HEALTH INSURANCE | 565 | | | | |
| 206-336-718.700 | HEALTH INS-EE CONTRIBUTIONS | (73) | | | | |
| 206-336-719.000 | DENTAL INSURANCE | 46 | | | | |
| 206-336-719.800 | VISION INSURANCE | 5 | | | | |
| 206-336-719.900 | VISION INS-EE CONTRIBUTIONS | (2) | | | | |
| 206-336-724.000 | WORKER'S COMP | 20 | | | | |
| 206-336-725.000 | LIFE & DISABILITY BENEFIT | 9 | | | | |
| 206-336-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 812,900 | 830,100 | 622,575 | 830,100 | 871,600 |
| | FOOTNOTE AMOUNTS: | | | | | 871,600 |
| | SERVICEE CONTRACT WITH CITY-ASSUMED A 5% INCREASE | | | | | 871,600 |
| 206-336-801.005 | FIRE HYDRANT REPAIRS | | 5,150 | | 2,000 | 2,000 |
| 206-336-801.025 | HYDRANT FLUSHING | | 30,000 | | 10,000 | 10,000 |
| Totals for dept 336 - FIRE DEPARTMENT | | 815,383 | 865,250 | 622,575 | 842,100 | 883,600 |
| TOTAL APPROPRIATIONS | | 815,383 | 865,250 | 622,575 | 842,100 | 883,600 |
| NET OF REVENUES/APPROPRIATIONS - FUND 206 | | 48,242 | 64,850 | 315,444 | 110,909 | 125,600 |
| BEGINNING FUND BALANCE | | 960,333 | 1,008,573 | 1,008,573 | 1,008,573 | 1,119,482 |
| ENDING FUND BALANCE | | 1,008,575 | 1,073,423 | 1,324,017 | 1,119,482 | 1,245,082 |

| | | Calculations as of 12/31/2023 | | | | | |
|------------------------------------|-----------------------------------|-------------------------------|---------|---------------|-----------|-------------|----------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | RECOMMENDED | APPROVED |
| | | BUDGET | | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - NONE | | | | | | | |
| 245-000-451.107 | REVENUE-GREEN ACRES SPEC ASSESS | 3,751 | | 1,364 | 1,364 | | |
| 245-000-451.108 | REVENUE-THE OAKS SPEC ASSESS | 5,859 | | 2,293 | 2,293 | | |
| 245-000-451.109 | REVENUE-BLGRAS/ISB SIDEWALK | 8,821 | 5,000 | 933 | 5,000 | 4,700 | |
| 245-000-451.110 | REVENUE-MCGUIRK PAVING-PRINCIPAL | 12,027 | 5,000 | 5,192 | 6,000 | 6,400 | |
| 245-000-451.111 | REVENUE-MCGUIRK PAVING-INTEREST | 1,418 | 1,000 | 1,025 | 1,000 | 3,700 | |
| 245-000-451.112 | REVENUE-CARRIAGE PAVING PRINCIPAL | 42,970 | 5,000 | 5,273 | 5,000 | 3,160 | |
| 245-000-451.113 | REVENUE-CARRIAGE PAVING INTEREST | | 1,000 | 1,971 | 1,000 | 1,580 | |
| 245-000-665.000 | INTEREST EARNED | 1,060 | 400 | 5,239 | 6,000 | 7,000 | |
| Totals for dept 000 - NONE | | 75,906 | 17,400 | 23,290 | 27,657 | 26,540 | |
| Dept 441 - PUBLIC WORKS | | | | | | | |
| 245-441-460.000 | PENALTIES ON SPECIAL ASSESSMENTS | 105 | 100 | | | | |
| 245-441-470.000 | OVERPAYMENTS-SPECIAL ASSESSMENTS | | | 9 | | | |
| Totals for dept 441 - PUBLIC WORKS | | 105 | 100 | 9 | | | |
| TOTAL ESTIMATED REVENUES | | 76,011 | 17,500 | 23,299 | 27,657 | 26,540 | |

| | | Calculations as of 12/31/2023 | | | | | |
|---|----------------------------------|-------------------------------|---------|---------------|-----------|-------------|----------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | RECOMMENDED | APPROVED |
| | | | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 000 - NONE | | | | | | | |
| 245-000-826.000 | LEGAL FEES | | 3,000 | | 500 | 500 | |
| 245-000-967.412 | EXPENDITURE-CARRIAGE HILL PAVING | 63,358 | | | | | |
| | Totals for dept 000 - NONE | 63,358 | 3,000 | | 500 | 500 | |
| TOTAL APPROPRIATIONS | | 63,358 | 3,000 | | 500 | 500 | |
| NET OF REVENUES/APPROPRIATIONS - FUND 245 | | 12,653 | 14,500 | 23,299 | 27,157 | 26,040 | |
| | BEGINNING FUND BALANCE | 269,639 | 282,292 | 282,292 | 282,292 | 309,449 | 309,449 |
| | ENDING FUND BALANCE | 282,292 | 296,792 | 305,591 | 309,449 | 335,489 | 309,449 |

| | | Calculations as of 12/31/2023 | | | | | |
|----------------------------|------------------------------|-------------------------------|-------------------|---------------------------|-----------------------|---------------------|-----------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | ACTIVITY THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET | RECOMMENDED BUDGET |
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - NONE | | | | | | | |
| 248-000-402.000 | CURRENT PROPERTY TAX | 506,459 | 515,000 | 516,935 | 515,000 | 557,000 | 557,000 |
| 248-000-402.100 | PRIOR YEARS PROPERTY TAXES | | (250) | | (250) | (250) | (250) |
| 248-000-412.000 | DELQ PERSONAL PROPERTY CAPT | | 300 | 4 | 300 | 300 | 300 |
| 248-000-414.000 | PROPERTY TAX REFUNDS-BOR MTT | (9,873) | (4,000) | | (4,000) | (4,000) | (4,000) |
| 248-000-445.000 | INTEREST ON TAXES | | 500 | 1 | 500 | 500 | 500 |
| 248-000-573.000 | STATE AID REVENUE-LCSA | 62,229 | 69,000 | | 69,000 | 69,000 | 69,000 |
| 248-000-665.000 | INTEREST EARNED | 6,538 | 60,000 | 45,138 | 60,000 | 80,000 | 80,000 |
| 248-000-672.000 | OTHER REVENUE | 14,820 | 1,000 | | 1,000 | 1,000 | 1,000 |
| Totals for dept 000 - NONE | | 580,173 | 641,550 | 562,078 | 641,550 | 703,550 | 703,550 |
| TOTAL ESTIMATED REVENUES | | 580,173 | 641,550 | 562,078 | 641,550 | 703,550 | 703,550 |

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BUDGET REPORT FOR CHARTER TOWNSHIP OF UNION

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User: MARK

Fund: 248 EAST DDA FUND

DB: Union

Calculations as of 12/31/2023

| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
|---------------------------------------|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 336 - FIRE DEPARTMENT | | | | | | | |
| 248-336-830.000 | PUBLIC SAFETY - FIRE PROTECTION | 78,175 | 80,000 | 79,658 | 80,000 | 81,000 | 81,000 |
| Totals for dept 336 - FIRE DEPARTMENT | | 78,175 | 80,000 | 79,658 | 80,000 | 81,000 | 81,000 |
| Dept 728 - ECONOMIC DEVELOPMENT | | | | | | | |
| 248-728-801.000 | PROFESSIONAL & CONTRACTUAL SERVIC | 10,300 | 22,800 | 5,249 | 20,800 | 21,300 | 21,300 |
| | FOOTNOTE AMOUNTS: | | | | | 8,000 | 8,000 |
| | M M I FOR GROUNDS MAINTENANCE ALONG PICKARD | | | | | 400 | 400 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | MID MICHIGAN CABLE CONSORTIUM FOR RECORDING MEETINGS | | | | | 2,500 | 2,500 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | MMDC ANNUAL CLIENT FEE | | | | | 400 | 400 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | AUDIT PRESENTATION | | | | | 10,000 | 10,000 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | PLANNING/ENGINEERING CONSULTATIONS FOR IMPLEMENTATION OF EDDA DEV PLAN | | | | | 21,300 | 21,300 |
| | GL # FOOTNOTE TOTAL: | | | | | | |
| 248-728-801.001 | MAINT- BENCHES/TRASH RECEPTACLES | | 5,000 | 246 | | 5,000 | 5,000 |
| | FOOTNOTE AMOUNTS: | | | | | 5,000 | 5,000 |
| | MAINTENANCE TO PARK BENCHES, PLANTERS, TRASH RECEPTACLES AS NEEDED | | | | | | |
| 248-728-801.003 | SIDEWALK SNOWPLOWING | 7,000 | 11,000 | 4,550 | 11,000 | 15,000 | 15,000 |
| 248-728-801.004 | LAWN CARE | 25,454 | 28,500 | 5,631 | 12,000 | 35,000 | 35,000 |
| | FOOTNOTE AMOUNTS: | | | | | 29,000 | 29,000 |
| | LAWNCARE - E. PICKARD RD. RIGHT-OF-WAY | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 6,000 | 6,000 |
| | LAWNCARE - ADDITIONAL EDDA DISTRICT PROPERTIES | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 35,000 | 35,000 |
| 248-728-801.005 | IRRIGATION / LIGHTING REPAIRS | 28,035 | 20,000 | 5,790 | 12,000 | 20,000 | 20,000 |
| | FOOTNOTE AMOUNTS: | | | | | 20,000 | 20,000 |
| | IRRIGATION/LIGHTING REPAIRS TO EXISTING SYSTEMS | | | | | | |
| 248-728-801.007 | FLOWER / LANDSCAPE MAINTENANCE | 14,404 | 21,000 | 6,329 | 12,000 | 47,000 | 47,000 |
| | FOOTNOTE AMOUNTS: | | | | | 22,000 | 22,000 |
| | PLEASANT THYME HERB FARM - FLOWERS AND LANDSCAPE MAINTENANCE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 25,000 | 25,000 |
| | E. PICKARD RD. M-20 STREET TREE TRIMMING AND DEAD TREE REMOVAL/REPLACEMENT | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 47,000 | 47,000 |
| 248-728-826.000 | LEGAL FEES | | 4,000 | | | 4,000 | 4,000 |
| | FOOTNOTE AMOUNTS: | | | | | 4,000 | 4,000 |
| | ASSISTANCE WITH PROPERTY PURCHASE/TRANSFER/SALE AND AGREEMENTS AS NEEDED | | | | | | |
| 248-728-851.000 | MAIL/POSTAGE | | 750 | | | | |
| 248-728-880.000 | COMMUNITY PROMOTION | 5,500 | 9,000 | 5,500 | 9,000 | 16,500 | 16,500 |
| | FOOTNOTE AMOUNTS: | | | | | 5,000 | 5,000 |
| | EAST DDA CONTRIBUTION TO THE MT PLEASANT AREA CVB | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 500 | 500 |
| | MISCELLANEOUS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 1,000 | 1,000 |
| | MT. PLEASANT MUNICIPAL AIRPORT - CONTRIBUTION TO CREW CAR OPERATIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 10,000 | 10,000 |
| | CONTRIBUTION TO CREATION OF NEW GATEWAY BANNERS FOR THE US-127 INTERCHANGE | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 16,500 | 16,500 |
| 248-728-883.000 | COMMUNITY IMPROVEMENT GRANTS | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 248-728-885.000 | STREET LIGHT BANNERS/CHRISTMAS | 21,510 | 20,000 | 5,505 | 20,000 | 23,000 | 23,000 |
| | FOOTNOTE AMOUNTS: | | | | | 23,000 | 23,000 |
| | BANNERS - INSTALLATION AND TAKE-DOWN | | | | | | |
| 248-728-900.000 | PRINTING & PUBLISHING | 12 | 250 | | 250 | 250 | 250 |
| 248-728-920.000 | ELECTRIC/NATURAL GAS | 10,237 | 14,000 | 5,564 | 10,000 | 15,000 | 15,000 |
| 248-728-920.200 | WATER & SEWER CHARGES | 24,385 | 18,000 | 4,621 | 10,000 | 18,000 | 18,000 |

| 10/18/2023 04:02 PM | | BUDGET REPORT FOR CHARTER TOWNSHIP OF UNION | | | | Page: | 3/3 |
|--|--|---|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| User: MARK | | Fund: 248 EAST DDA FUND | | | | | |
| DB: Union | | Calculations as of 12/31/2023 | | | | | |
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 728 - ECONOMIC DEVELOPMENT | | | | | | | |
| 248-728-940.000 | LEASE/RENT | 1,135 | 875 | | 875 | 1,200 | 1,200 |
| | FOOTNOTE AMOUNTS: | | | | | 1,200 | 1,200 |
| | STREETSCAPE EQUIPMENT STORAGE FACILITY RENTAL | | | | | | |
| 248-728-955.000 | MISC. | | 100 | | 100 | 100 | 100 |
| 248-728-957.300 | MEMBERSHIP & DUES | 315 | 500 | 375 | 500 | 500 | 500 |
| 248-728-963.000 | PROPERTY/LIABILITY INSURANCE | 1,870 | 2,100 | 1,707 | 2,100 | 2,200 | 2,200 |
| 248-728-967.200 | WATER SYSTEM PROJECTS | | 100,000 | | | 100,000 | 100,000 |
| | FOOTNOTE AMOUNTS: | | | | | 100,000 | 100,000 |
| | S SUMMERTON RD WATER SYSTEM EXTENSION - ENGINEERING | | | | | | |
| 248-728-967.300 | SEWER SYSTEM PROJECTS | | 160,000 | 160,000 | 160,000 | | |
| 248-728-967.400 | STREET/ROAD PROJECTS | | 572,000 | 168,572 | 169,000 | | |
| 248-728-967.500 | SIDEWALK/PATHWAY PROJECTS | | 340,000 | | 30,000 | 520,000 | 520,000 |
| | FOOTNOTE AMOUNTS: | | | | | 250,000 | 250,000 |
| | NEW SIDEWALK ALONG THE EAST SIDE OF S. ISABELLA RD. FROM E. KAY ST. TO E. BROADWAY RD. | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 200,000 | 200,000 |
| | NEW SIDEWALK FROM M-20 TO JAMESON PARK (BUD ST.) | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 70,000 | 70,000 |
| | NEW SIDEWALK CONNECTOR (HONEY BEAR LANE OUTLOT) | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 520,000 | 520,000 |
| 248-728-967.600 | PARKS PROJECTS | 10,060 | | | | 90,000 | 90,000 |
| | FOOTNOTE AMOUNTS: | | | | | 90,000 | 90,000 |
| | LIGHTING FOR KAY ST TO JONATHAN LANE SIDEWALK | | | | | | |
| 248-728-971.000 | CAPITAL OUTLAY-LAND | | | | | 550,000 | 550,000 |
| | FOOTNOTE AMOUNTS: | | | | | 550,000 | 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 | 20,000 | 50 | | 20,000 | 20,000 |
| | FOOTNOTE AMOUNTS: | | | | | 20,000 | 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 | | 5,000 | 450,000 | 450,000 |
| | FOOTNOTE AMOUNTS: | | | | | 450,000 | 450,000 |
| | RECONSTRUCTION OF IRRIGATION SYSTEM ALONG PICKARD | | | | | | |
| 248-728-974.201 | LAND IMPRVMENTS-5800 PICKARD/ENTER | | 40,000 | 50 | | 40,000 | 40,000 |
| | FOOTNOTE AMOUNTS: | | | | | 40,000 | 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 | 12,026 | 13,000 | 210 | 210 |
| 248-728-974.203 | LAND IMPRVMENTS-JONATHON LANE | 180 | 75,000 | 50 | 500 | 210 | 210 |
| 248-728-974.205 | LAND IMPRVMENTS-HONEY BEAR LN | | 25,000 | | 500 | | |
| Totals for dept 728 - ECONOMIC DEVELOPMENT | | 176,256 | 1,567,875 | 391,815 | 538,625 | 2,034,470 | 2,034,470 |
| TOTAL APPROPRIATIONS | | 254,431 | 1,647,875 | 471,473 | 618,625 | 2,115,470 | 2,115,470 |
| NET OF REVENUES/APPROPRIATIONS - FUND 248 | | 325,742 | (1,006,325) | 90,605 | 22,925 | (1,411,920) | (1,411,920) |
| BEGINNING FUND BALANCE | | 1,550,906 | 1,876,649 | 1,876,649 | 1,876,649 | 1,899,574 | 1,899,574 |
| ENDING FUND BALANCE | | 1,876,648 | 870,324 | 1,967,254 | 1,899,574 | 487,654 | 487,654 |

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DB: Union

BUDGET REPORT FOR CHARTER TOWNSHIP OF UNION

Fund: 250 WEST DDA FUND

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Calculations as of 12/31/2023

| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
|--|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| APPROPRIATIONS | | | | | | | |
| Dept 336 - FIRE DEPARTMENT | | | | | | | |
| 250-336-830.000 | PUBLIC SAFETY - FIRE PROTECTION | 63,255 | 65,800 | 65,766 | 65,800 | 66,000 | 66,000 |
| Totals for dept 336 - FIRE DEPARTMENT | | 63,255 | 65,800 | 65,766 | 65,800 | 66,000 | 66,000 |
| Dept 728 - ECONOMIC DEVELOPMENT | | | | | | | |
| 250-728-801.000 | PROFESSIONAL & CONTRACTUAL SERVIC | 3,168 | 15,770 | 3,293 | 15,770 | 13,300 | 13,300 |
| | FOOTNOTE AMOUNTS: | | | | | 400 | 400 |
| | MID MICHIGAN CABLE CONSORTIUM-RECORDING MEETINGS | | | | | 2,500 | 2,500 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | MMDC ANNUAL CLIENT FEE | | | | | 400 | 400 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | AUDIT PRESENTATION | | | | | 10,000 | 10,000 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | PLANNING/ENGINEERING CONSULTATIONS FOR IMPLEMENTATION OF WDDA DEV PLAN | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 13,300 | 13,300 |
| 250-728-801.003 | SIDEWALK SNOWPLOWING | 1,000 | 8,000 | 3,500 | 8,000 | 8,000 | 8,000 |
| 250-728-826.000 | LEGAL FEES | | 1,000 | | 1,000 | | |
| 250-728-851.000 | MAIL/POSTAGE | | 750 | | 750 | | |
| 250-728-880.000 | COMMUNITY PROMOTION | 5,500 | 8,000 | 5,500 | 8,000 | 16,500 | 16,500 |
| | FOOTNOTE AMOUNTS: | | | | | 5,000 | 5,000 |
| | MT. PLEASANT AREA CVB - CONTRIBUTION FOR PROMOTION OF DISTRICT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 1,000 | 1,000 |
| | MT. PLEASANT MUNICIPAL AIRPORT - CONTRIBUTION TO CREW CAR OPERATIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 500 | 500 |
| | MISC. COMMUNITY PROMOTION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 10,000 | 10,000 |
| | CONTRIBUTION TO CREATION OF NEW GATEWAY BANNERS FOR US-127 INTERCHANGE | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 16,500 | 16,500 |
| 250-728-883.000 | COMMUNITY IMPROVEMENT GRANTS | | 40,000 | | 40,000 | 40,000 | 40,000 |
| 250-728-900.000 | PRINTING & PUBLISHING | | 500 | | 500 | 500 | 500 |
| 250-728-940.000 | LEASE/RENT | 475 | 175 | | 175 | | |
| 250-728-955.000 | MISC. | | 100 | | 100 | | |
| 250-728-957.300 | MEMBERSHIP & DUES | 315 | 400 | 375 | 400 | 500 | 500 |
| 250-728-967.400 | STREET/ROAD PROJECTS | 450,594 | | | | | 50,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 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 | 175,000 |
| | FOOTNOTE AMOUNTS: | | | | | 175,000 | 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 | | | | | 50,000 | 50,000 |
| | FOOTNOTE AMOUNTS: | | | | | 50,000 | 50,000 |
| | PLAN FOR STREETLIGHTING-STREETScape IMPROVEMENTS | | | | | | |
| Totals for dept 728 - ECONOMIC DEVELOPMENT | | 985,992 | 74,695 | 12,668 | 74,695 | 303,800 | 353,800 |
| TOTAL APPROPRIATIONS | | 1,049,247 | 140,495 | 78,434 | 140,495 | 369,800 | 419,800 |
| NET OF REVENUES/APPROPRIATIONS - FUND 250 | | (643,524) | 301,525 | 360,385 | 301,525 | 116,850 | 66,850 |
| BEGINNING FUND BALANCE | | 1,474,498 | 830,973 | 830,973 | 830,973 | 1,132,498 | 1,132,498 |
| ENDING FUND BALANCE | | 830,974 | 1,132,498 | 1,191,358 | 1,132,498 | 1,249,348 | 1,199,348 |

| | | Calculations as of 12/31/2023 | | | | | |
|----------------------------|-------------------------|-------------------------------|---------|---------------|-----------|-------------|----------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | RECOMMENDED | APPROVED |
| | | BUDGET | | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - NONE | | | | | | | |
| 287-000-582.000 | CONTRIBUTION FROM TRIBE | 424,875 | 100,000 | 100,000 | 100,000 | | |
| 287-000-665.000 | INTEREST EARNED | 700 | 1,950 | 1,546 | 2,000 | 1,500 | |
| Totals for dept 000 - NONE | | 425,575 | 101,950 | 101,546 | 102,000 | 1,500 | |
| TOTAL ESTIMATED REVENUES | | 425,575 | 101,950 | 101,546 | 102,000 | 1,500 | |

| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
|---|--|----------|-----------|---------------|-----------|-------------|----------|
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | RECOMMENDED | APPROVED |
| | | | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 728 - ECONOMIC DEVELOPMENT | | | | | | | |
| 287-728-965.600 | CONTRIBUTION TO SEWER FUND | | 225,371 | 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 | 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 | 225,371 | | |
| NET OF REVENUES/APPROPRIATIONS - FUND 287 | | 76,071 | (123,421) | (123,825) | (123,371) | 1,500 | |
| BEGINNING FUND BALANCE | | 81,737 | 157,809 | 157,809 | 157,809 | 34,438 | 34,438 |
| ENDING FUND BALANCE | | 157,808 | 34,388 | 33,984 | 34,438 | 35,938 | 34,438 |

| Calculations as of 12/31/2023 | | | | | | |
|-------------------------------|---|-----------|----------------|------------------------|--------------------|--------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | ACTIVITY THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET |
| | | | | | | RECOMMENDED BUDGET |
| ESTIMATED REVENUES | | | | | | |
| Dept 000 - NONE | | | | | | |
| 590-000-582.000 | CONTRIBUTION FROM TRIBE | | 225,371 | 225,371 | 225,371 | |
| 590-000-583.000 | CONTRIBUTION FROM EDA FOR PROJECTS | | 160,000 | 160,000 | 160,000 | |
| | PUMP STATION #1 COMPLETED IN 2023 | | | | | |
| 590-000-626.000 | SEWER INSPECTION FEES | 490 | 9,000 | 8,680 | 9,000 | 2,000 |
| 590-000-642.000 | SERVICE | 1,461,244 | 1,541,548 | 1,172,224 | 1,541,548 | 1,672,580 |
| | PER CWSRF PROJECT PLAN 2024 8.5% INCREASE | | | | | |
| 590-000-643.850 | DELINQUENT SEWER | | (1,500) | | (1,500) | |
| 590-000-644.300 | CONNECTION FEE | 63,510 | 227,000 | 255,738 | 227,000 | 78,800 |
| | FOOTNOTE AMOUNTS: | | | | | 78,800 |
| | 5% INFLATION RATE USED | | | | | |
| 590-000-655.000 | FINES & FORFEITURES | 39,220 | 33,000 | 23,288 | 33,000 | 33,000 |
| 590-000-665.000 | INTEREST EARNED | 16,556 | 100,000 | 82,717 | 100,000 | 120,000 |
| 590-000-670.000 | DEBT RETIREMENT | 1,221,833 | 1,277,369 | 980,064 | 1,277,369 | 1,385,945 |
| | PER CWSRF PROJECT PLAN 2024 8.5% INCREASE | | | | | |
| 590-000-672.000 | OTHER REVENUE | 2,379 | 3,000 | 114 | 3,000 | 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 | 3,500 |
| Totals for dept 000 - NONE | | 2,815,808 | 3,578,288 | 2,911,565 | 3,578,288 | 3,298,825 |
| TOTAL ESTIMATED REVENUES | | 2,815,808 | 3,578,288 | 2,911,565 | 3,578,288 | 3,298,825 |

| Calculations as of 12/31/2023 | | | | | | | |
|--------------------------------|--|----------|-------------------|---------------|-----------------------|---------------------|-----------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET | RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| 590-536-702.000 | SALARIES & WAGES | 268,782 | 278,077 | 227,236 | 278,077 | 310,065 | 310,065 |
| 590-536-702.200 | TEMPORARY LABOR | 5,170 | 10,608 | 12,913 | 10,608 | 12,480 | 12,480 |
| 590-536-702.500 | OVERTIME | 8,501 | 10,800 | 10,505 | 10,800 | 12,900 | 12,900 |
| 590-536-702.700 | LUMP SUM IN LIEU OF STEP | 4,332 | | | 3,050 | 4,010 | 4,010 |
| 590-536-705.000 | LEAVE TIME PAYOUT | | 6,700 | | 6,700 | 5,900 | 5,900 |
| | STAFF LEAVE TIME PAYOUT UPON RETIREMENT | | | | | | |
| 590-536-710.000 | EMPLR FICA CONTR | 17,133 | 17,970 | 15,045 | 17,970 | 20,354 | 20,354 |
| 590-536-711.000 | EMPLR MEDICARE CONTR | 4,007 | 4,203 | 3,519 | 4,203 | 4,760 | 4,760 |
| 590-536-711.500 | UNEMPLOYMENT | 609 | 810 | 275 | 810 | 838 | 838 |
| 590-536-716.000 | EMPLR RETIREMENT CONTR | 24,107 | 24,316 | 20,277 | 24,316 | 29,200 | 29,200 |
| 590-536-718.500 | HEALTH INSURANCE | 90,317 | 101,026 | 73,691 | 101,026 | 100,787 | 100,787 |
| | ASSUMED A 9% INCREASE | | | | | | |
| 590-536-718.700 | HEALTH INS-EE CONTRIBUTIONS | (8,375) | (9,316) | (7,249) | (9,316) | (10,800) | (10,800) |
| 590-536-719.000 | DENTAL INSURANCE | 4,299 | 4,697 | 3,676 | 4,697 | 4,990 | 4,990 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 590-536-719.800 | VISION INSURANCE | 430 | 659 | 488 | 659 | 727 | 727 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 590-536-719.900 | VISION INS-EE CONTRIBUTIONS | (215) | (329) | (244) | (329) | (364) | (364) |
| 590-536-724.000 | WORKER'S COMP | 1,871 | 1,540 | 1,285 | 1,540 | 1,371 | 1,371 |
| 590-536-725.000 | LIFE AND DISABILITY INSURANCE | 1,235 | 1,382 | 1,026 | 1,382 | 1,422 | 1,422 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 590-536-726.000 | COMPENSATED ABSENCES | (4,385) | | | | | |
| 590-536-752.000 | OFFICE SUPPLIES | 1,478 | 1,500 | 290 | 1,500 | 1,500 | 1,500 |
| 590-536-754.000 | OPERATING SUPPLIES | 5,027 | 5,500 | 3,386 | 5,500 | 6,000 | 5,500 |
| 590-536-759.000 | GAS/FUEL | 10,725 | 12,500 | 8,491 | 12,500 | 12,500 | 12,000 |
| 590-536-767.000 | UNIFORMS | 969 | 2,000 | 472 | 2,000 | 1,500 | 1,500 |
| 590-536-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 23,004 | 71,000 | 50,001 | 71,000 | 53,350 | 53,350 |
| | FOOTNOTE AMOUNTS: | | | | | | 700 |
| | DUMPSTER 1/2 WATER 1/2 SEWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 14,500 |
| | MANAGED IT SERVICE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| | MISS DIG LOCATION SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 700 |
| | 2-YR VEEAM BACKUP RENEWAL | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 600 |
| | MICROSOFT OFFICE 365 | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | 2024 VERKADA CAMERA SOFTWARE 1/2 WATER & 1/2 SEWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | SERVER CO LOCATION FEES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 20,000 |
| | SEWER CONNECTION FEE PROJECT REPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,300 |
| | PUBWORKS ANNUAL SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 600 |
| | ANNUAL BOND DISCLOSURE-PFM | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,600 |
| | FIBER INTERNET-PUMP STNS 7/8/15 | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 150 |
| | ADOBE ACROBAT PRO SUBSCRIPTIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 700 |
| | ARC GIS ONLINE CREATOR ANNUAL SUBSCRIPTIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,350 |
| | SONIC WALL UPGRADE FOR COLOCATION EQUIPMENT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,100 |

| Calculations as of 12/31/2023 | | | | | | | |
|--------------------------------|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| | SENSUS ANNUAL SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 525 |
| | INDUCTIVE AUTOMATION ANNUAL SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 325 |
| | VERKADA CAMERA SOFTWARE LICENSES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,000 |
| | OUT OF SCOPE MANAGED IT SERVICES | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 53,350 |
| 590-536-802.100 | SOFTWARE SUPPORT/MAINTENANCE AGREEMENT | 2,421 | 2,700 | 2,558 | 2,700 | 2,840 | 2,840 |
| | BS&A SOFTWARE SUPPORT SERVICE | | | | | | |
| 590-536-826.000 | LEGAL FEES | 1,740 | 20,000 | 300 | 2,000 | 10,000 | 10,000 |
| | SEWER CONNECTION FEE & RATE ORDINANCE UPDATES | | | | | | |
| 590-536-850.000 | COMMUNICATIONS | 2,301 | 2,510 | 2,155 | 2,510 | 3,320 | 3,320 |
| | FOOTNOTE AMOUNTS: | | | | | | 920 |
| | ANSWERING SERVICE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,400 |
| | VERIZON CELL PHONES INCREASED TWO PART AUTHENTICATOR - 2 - ADDITIONAL CELL PHONE | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 3,320 |
| 590-536-851.000 | MAIL/POSTAGE | 1,829 | 4,000 | 1,393 | 4,000 | 4,000 | 3,000 |
| 590-536-860.000 | TRANSPORTATION/MILEAGE REIMBURSEMENT | 686 | 800 | 593 | 800 | 800 | 800 |
| 590-536-900.000 | PRINTING & PUBLISHING | 402 | 1,500 | 572 | 1,500 | 1,500 | 1,000 |
| 590-536-920.000 | ELECTRIC/NATURAL GAS | 83,942 | 102,000 | 66,554 | 102,000 | 105,000 | 105,000 |
| 590-536-930.000 | REPAIRS | 5,861 | 180,000 | 21,553 | 100,000 | 170,000 | 170,000 |
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| | 、 | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 125,000 |
| | MANHOLE/WET WELL FLOOR RELINING | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 20,000 |
| | FORCEMAIN AIR RELEASE STRUCTURES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 25,000 |
| | MISC REPAIRS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 170,000 |
| 590-536-930.200 | MAINT-GROUNDS | 787 | 2,000 | 147 | 2,000 | 2,000 | 1,500 |
| 590-536-930.300 | MAINT-BUILDINGS | 2,698 | 5,000 | 1,790 | 5,000 | 20,250 | 20,250 |
| | FOOTNOTE AMOUNTS: | | | | | | 11,250 |
| | VERKADA CAMERA PURCHASE & REPLACEMENT ISABELLA TREATMENT PLANT & MISSION ROAD TREATMENT PLANT AND SHOP 1/2 WATER & 1/2 SEWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | MISC BUILDING MAINTENANCE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | 16 X 12 OVERHEAD DOOR REPLACEMENT - SHOP 4795 S MISSION-SPLIT 50/50 WITH WATER FUND | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 20,250 |
| 590-536-933.000 | MAINT-VEHICLES | 1,522 | 6,000 | 5,265 | 6,000 | 6,000 | 6,000 |
| 590-536-933.050 | MAINT-EQUIPMENT | 2,843 | 25,000 | 1,756 | 15,000 | 25,000 | 20,000 |
| 590-536-933.500 | MAINT-LIFT STATIONS | 17,046 | 146,000 | 45,995 | 120,000 | 110,000 | 110,000 |
| | 、 | | | | | | |
| | 、 | | | | | | |
| | GENERAL PUMP STATION MAINTENANCE & PUMP REPLACEMENT | | | | | | |
| 590-536-934.300 | OPTO 22 MAINTENANCE | 257 | 10,000 | 1,709 | 5,000 | 10,000 | 10,000 |
| 590-536-934.500 | MAINT. AGREEMENT ON EQUIPMENT | 5,747 | 9,700 | 8,506 | 9,700 | 9,500 | 9,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 7,000 |
| | GENERATORS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | GENERAL MAINT AGREEMENTS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,000 |
| | COPY MACHINE AND PRINTERS - ESTIMATED \$120 PER MONTH 1/2 WATER AND 1/2 SEWER | | | | | | |

| Calculations as of 12/31/2023 | | | | | | | |
|---|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 9,500 |
| 590-536-955.000 | MISC. | 20 | 101 | 101 | 101 | 150 | 150 |
| 590-536-957.000 | PROFESSIONAL DEVELOPMENT | 393 | 2,500 | 418 | 2,500 | 2,500 | 2,500 |
| 590-536-957.100 | SEMINAR LODGING | | 1,000 | 255 | 500 | 1,000 | 1,000 |
| 590-536-957.200 | SEMINAR MEALS | | 100 | | 100 | 150 | 150 |
| 590-536-957.300 | MEMBERSHIP & DUES | 433 | 500 | 244 | 500 | 500 | 500 |
| 590-536-962.000 | SAFETY | 2,531 | 6,000 | 1,820 | 3,000 | 12,000 | 12,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 6,000 |
| | MISC SAFETY | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 6,000 |
| | ALUMINUM HYDRALIC VERTICLE SHORING | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 12,000 |
| 590-536-963.000 | PROPERTY/LIABILITY INSURANCE | 22,821 | 33,000 | 28,308 | 33,000 | 38,000 | 38,000 |
| 590-536-969.300 | HOOKUP LABOR & MATERIAL | 588 | 10,000 | 4,616 | 10,000 | 7,500 | 7,500 |
| 590-536-973.000 | CAPITAL PROJECTS-SEWER SYSTEM | | 1,789,100 | 929,373 | 1,564,100 | 1,027,000 | 1,027,000 |
| | ` | | | | | | |
| | ` | | | | | | |
| | ` | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 634,000 |
| | CWSRF PROJECT PLAN PUMP STATION 5 UPGRADE/REHABILITATION AND INFILTRATION STUDY - ENGINEERING APPROVED 2023 | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 168,000 |
| | PUMP STATION #10 ENGINEERING & REHABILITATION MULBERRY LANE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 225,000 |
| | PUMP STATION #2 UPGRADE - MOVED TO 2024 | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 1,027,000 |
| 590-536-975.000 | BUILDINGS, BUILDING ADDITIONS & IN | | | | | 150,000 | |
| | FOOTNOTE AMOUNTS: | | | | | 150,000 | |
| | CWSRF WATER AND SEWER STORAGE BUILDING CONSTRUCTION 1/2 WATER & 1/2 SEWER REMOVED FROM 2024 AND TO BE CONSIDERED AGAIN IN 2025 | | | | | | |
| 590-536-977.000 | NEW EQUIPMENT PURCHASE | 5,748 | 18,276 | 639 | 12,500 | 15,000 | 15,000 |
| | ` | | | | | | |
| | CAMERA/CLEANING HEAD ATTACHMENT FOR VAC TRUCK | | | | | | |
| 590-536-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | 438 | 1,000 | 560 | 1,000 | 1,000 | 1,000 |
| 590-536-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | 1,841 | 10,000 | 2,856 | 10,000 | 6,000 | 6,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | 4 COMPUTER REPLACEMENTS-50/50 SPLIT WTR/SWR | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | MISCELLANEOUS HARDWARE REPLACEMENTS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 6,000 |
| 590-536-981.000 | NEW VEHICLE PURCHASE | | 30,000 | 24,080 | 30,000 | | |
| | ` | | | | | | |
| Totals for dept 536 - WATER/SEWER SYSTEMS | | 623,916 | 2,964,430 | 1,579,199 | 2,594,204 | 2,314,500 | 2,156,500 |
| Dept 540 - WWTP | | | | | | | |
| 590-540-702.000 | SALARIES & WAGES | 283,107 | 287,927 | 211,360 | 287,927 | 334,912 | 334,912 |
| 590-540-702.500 | OVERTIME | 9,831 | 13,000 | 7,589 | 13,000 | 10,000 | 10,000 |
| 590-540-702.700 | LUMP SUM IN LIEU OF STEP | 5,286 | | | 3,650 | 5,250 | 5,250 |
| 590-540-705.000 | LEAVE TIME PAYOUT | 16,889 | | | | | |
| 590-540-710.000 | EMPLR FICA CONTR | 18,734 | 17,720 | 13,032 | 17,720 | 20,660 | 20,660 |
| 590-540-711.000 | EMPLR MEDICARE CONTR | 4,381 | 4,144 | 3,048 | 4,144 | 4,832 | 4,832 |
| 590-540-711.500 | UNEMPLOYMENT | 618 | 713 | 190 | 713 | 713 | 713 |
| 590-540-716.000 | EMPLR RETIREMENT CONTR | 28,360 | 27,083 | 19,705 | 27,083 | 33,265 | 33,265 |
| 590-540-718.500 | HEALTH INSURANCE | 112,500 | 128,925 | 83,769 | 128,925 | 128,620 | 128,620 |
| | ASSUMED A 9% INCREASE | | | | | | |
| 590-540-718.700 | HEALTH INS-EE CONTRIBUTIONS | (12,650) | (14,562) | (9,412) | (14,562) | (16,339) | (16,339) |
| 590-540-719.000 | DENTAL INSURANCE | 6,655 | 7,975 | 5,002 | 7,975 | 8,071 | 8,071 |

| Calculations as of 12/31/2023 | | | | | | | |
|-------------------------------|--|----------|-------------------|---------------------------|-----------------------|---------------------|-----------------------|
| | | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| GL NUMBER | DESCRIPTION | ACTIVITY | AMENDED BUDGET | THRU 12/31/23 ACTIVITY | PROJECTED ACTIVITY | REQUESTED BUDGET | RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 540 - WWTP | | | | | | | |
| | ASSUMED A 5% INCREASE | | | | | | |
| 590-540-719.800 | VISION INSURANCE | 995 | 1,105 | 652 | 1,105 | 1,207 | 1,207 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 590-540-719.900 | VISION INS-EE CONTRIBUTIONS | (490) | (553) | (326) | (553) | (604) | (604) |
| 590-540-724.000 | WORKER'S COMP | 3,054 | 2,425 | 1,578 | 2,425 | 2,195 | 2,195 |
| 590-540-725.000 | LIFE AND DISABILITY INSURANCE | 1,538 | 1,760 | 1,152 | 1,760 | 1,850 | 1,850 |
| | ASSUMED A 5% INCREASE | | | | | | |
| 590-540-743.000 | CHEMICALS | 61,622 | 65,000 | 46,130 | 65,000 | 65,000 | 65,000 |
| 590-540-744.000 | LAB EQUIPMENT & SUPPLIES | 31,435 | 30,000 | 23,732 | 30,000 | 38,000 | 38,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 8,000 |
| | ANALYTICAL SCALE REPLACEMENT WWTP LAB | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 30,000 |
| | LAB EQUIPMENT & SUPPLIES | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 38,000 |
| 590-540-752.000 | OFFICE SUPPLIES | 590 | 700 | 463 | 700 | 700 | 700 |
| 590-540-754.000 | OPERATING SUPPLIES | 12,139 | 12,000 | 5,737 | 12,000 | 12,000 | 12,000 |
| 590-540-759.000 | GAS/FUEL | 5,501 | 5,000 | 2,989 | 5,000 | 5,000 | 5,000 |
| 590-540-767.000 | UNIFORMS | 865 | 2,000 | 693 | 2,000 | 2,000 | 2,000 |
| 590-540-774.100 | BIOXIDE | 75,915 | 80,000 | 50,188 | 80,000 | 85,000 | 85,000 |
| 590-540-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 24,943 | 30,000 | 19,759 | 30,000 | 33,800 | 33,800 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,700 |
| | DUMPSTER (1 FINE SCREEN WASTE & 1 GENERAL WASTE) | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 14,500 |
| | MANAGED IT SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | CLEANING WWTP | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 600 |
| | MICROSOFT OFFICE 365 | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | COMPUTER SOFTWARE SUPPORT & UPDATES 1/3 WATER, 1/3 SEWER, 1/3 WWTP | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,000 |
| | MISC COMPUTER REPAIRS NOT COVERED/ONSITE SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | BLOWER ELECTRICAL EFFICIENCY STUDY | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 33,800 |
| 590-540-801.200 | CONT. SERV. - BIOSOLIDS LAND APPL. | 28,111 | 37,400 | 50,376 | 51,000 | 50,000 | 50,000 |
| | INCREASED BIOSOLIDS AND FUEL COST | | | | | | |
| 590-540-801.300 | CONT. SERV. - LAB ANALYSIS | 3,549 | 7,000 | 6,524 | 7,000 | 7,000 | 7,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 3,000 |
| | EPA/EGLE ADDITIONAL MONITORING | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | LAB ANALYSIS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 7,000 |
| 590-540-850.000 | COMMUNICATIONS | 4,401 | 4,800 | 4,577 | 4,800 | 3,250 | 3,250 |
| | FOOTNOTE AMOUNTS: | | | | | | 650 |
| | VERIZON WIRELESS CELL PHONES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,600 |
| | VERIZON CELL PHONES ADDITIONAL 4 PHONES FOR TWO PART AUTHENTICATOR | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 3,250 |
| 590-540-851.000 | MAIL/POSTAGE | 169 | 750 | 156 | 750 | 500 | 500 |
| 590-540-860.000 | TRANSPORTATION/MILEAGE REIMBURSMEN | 108 | 500 | | 500 | 500 | 250 |
| 590-540-900.000 | PRINTING & PUBLISHING | 155 | 500 | | 500 | 500 | 250 |
| 590-540-920.000 | ELECTRIC/NATURAL GAS | 148,586 | 176,000 | 124,601 | 176,000 | 176,000 | 176,000 |
| 590-540-920.200 | WATER & SEWER QUARTERLY BILLING | 6,625 | 10,000 | 5,972 | 10,000 | 10,000 | 10,000 |
| 590-540-923.000 | PROPANE | 2,225 | 3,500 | 967 | 3,500 | 3,500 | 3,500 |

| Calculations as of 12/31/2023 | | | | | | | |
|--|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 540 - WWTP | | | | | | | |
| 590-540-930.200 | MAINT-GROUNDS | 1,822 | 3,500 | 1,698 | 3,500 | 12,100 | 12,100 |
| | FOOTNOTE AMOUNTS: | | | | | | 8,600 |
| | SEALCOATING (43,060 SQ FT @ .20 PER SQ FT) | | | | | | 3,500 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | MISC GROUNDS MAINTENANCE | | | | | | 12,100 |
| | GL # FOOTNOTE TOTAL: | | | | | | |
| 590-540-930.300 | MAINT-BUILDINGS | 2,835 | 5,000 | 1,607 | 5,000 | 20,000 | 20,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 15,000 |
| | VERKADA CAMERA REPLACEMENT AND INSTALLATION WWTP | | | | | | 5,000 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | MISC BUILDING MAINTENANCE | | | | | | 20,000 |
| | GL # FOOTNOTE TOTAL: | | | | | | |
| 590-540-933.000 | MAINT-VEHICLES | 1,266 | 3,000 | 304 | 3,000 | 3,000 | 3,000 |
| 590-540-933.050 | MAINT-EQUIPMENT | 4,497 | 6,000 | 3,014 | 6,000 | 6,000 | 6,000 |
| 590-540-934.300 | OPTO 22 MAINTENANCE | 5,611 | 10,000 | 1,926 | 10,000 | 6,000 | 6,000 |
| 590-540-934.500 | MAINT. AGREEMENT ON EQUIPMENT | 2,583 | 5,500 | 750 | 5,500 | 1,700 | 1,700 |
| | GENERATOR | | | | | | |
| 590-540-934.981 | SAMPLING EQUIPMENT MAINT. | 132 | 4,000 | 577 | 4,000 | 4,000 | 4,000 |
| 590-540-934.982 | PRELIMINARY TREAT EQUIPM. MAINT. | 5,558 | 25,000 | 2,568 | 25,000 | 500,800 | 500,800 |
| | FOOTNOTE AMOUNTS: | | | | | | 25,000 |
| | MISC PRELIMINARY TREATMENT | | | | | | 475,800 |
| | FOOTNOTE AMOUNTS: | | | | | | |
| | CWSRF PROJECT PLAN WWTP FINE SCREEN UPDATE | | | | | | 500,800 |
| | GL # FOOTNOTE TOTAL: | | | | | | |
| 590-540-934.983 | SECONDARY TREAT EQUIP. MAINT. | 14,867 | 30,000 | 28,951 | 30,000 | 25,000 | 25,000 |
| 590-540-934.984 | SOLIDS EQUIPMENT MAINT. | 11,165 | 25,000 | 18,603 | 25,000 | 25,000 | 25,000 |
| 590-540-934.985 | DISINFECTION EQUIPMENT MAINT. | 373 | 6,000 | | 6,000 | 6,000 | 6,000 |
| 590-540-934.986 | INSTRUMENTATION EQUIPMENT MAINT. | 1,239 | 6,000 | 742 | 6,000 | 6,000 | 3,000 |
| 590-540-934.987 | TERTIARY FILTER MAINT. | 1,713 | 10,000 | 569 | 10,000 | 10,000 | 10,000 |
| 590-540-949.000 | IPP | | 500 | | 500 | 500 | 500 |
| 590-540-957.000 | PROFESSIONAL DEVELOPMENT | 2,404 | 5,000 | 1,016 | 5,000 | 5,000 | 5,000 |
| 590-540-957.100 | SEMINAR LODGING | | 500 | | 500 | 500 | 500 |
| 590-540-957.200 | SEMINAR MEALS | | 100 | | 100 | 100 | 100 |
| 590-540-957.300 | MEMBERSHIP & DUES | 307 | 500 | 578 | 500 | 500 | 500 |
| 590-540-958.100 | PERMITS & FEES | 6,275 | 13,000 | 5,500 | 13,000 | 13,000 | 13,000 |
| 590-540-962.000 | SAFETY | 2,115 | 5,000 | 1,901 | 5,000 | 5,000 | 5,000 |
| 590-540-963.000 | PROPERTY/LIABILITY INSURANCE | 17,417 | 18,000 | 15,900 | 18,000 | 22,000 | 22,000 |
| 590-540-977.000 | NEW EQUIPMENT PURCHASE | 853 | 5,000 | 3,956 | 5,000 | 5,000 | 5,000 |
| 590-540-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | | 750 | | 750 | 750 | 750 |
| 590-540-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | 2,670 | 8,000 | 5,305 | 8,000 | 2,000 | 2,000 |
| | MISCELLANEOUS HARDWARE | | | | | | |
| Totals for dept 540 - WWTP | | 971,449 | 1,138,162 | 775,668 | 1,155,412 | 1,707,332 | 1,703,832 |
| Dept 906 - DEBT SERVICE | | | | | | | |
| 590-906-993.350 | BOND INTEREST-RURAL DEVELOPMENT | 142,083 | 139,500 | 69,859 | 139,500 | 138,000 | 138,000 |
| Totals for dept 906 - DEBT SERVICE | | 142,083 | 139,500 | 69,859 | 139,500 | 138,000 | 138,000 |
| Dept 960 - DEPRECIATION EXPENSE | | | | | | | |
| 590-960-968.000 | DEPRECIATION EXPENSE | 755,733 | 780,000 | | 780,000 | 790,000 | 790,000 |
| Totals for dept 960 - DEPRECIATION EXPENSE | | 755,733 | 780,000 | | 780,000 | 790,000 | 790,000 |
| TOTAL APPROPRIATIONS | | 2,493,181 | 5,022,092 | 2,424,726 | 4,669,116 | 4,949,832 | 4,788,332 |

| | | Calculations as of 12/31/2023 | | | | | |
|---|------------------------|-------------------------------|-------------|---------------|-------------|-------------|-------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED | ACTIVITY | PROJECTED | REQUESTED | RECOMMENDED |
| | | | BUDGET | THRU 12/31/23 | ACTIVITY | BUDGET | BUDGET |
| NET OF REVENUES/APPROPRIATIONS - FUND 590 | | 322,627 | (1,443,804) | 486,839 | (1,090,828) | (1,651,007) | (1,489,507) |
| | BEGINNING FUND BALANCE | 14,841,060 | 15,163,691 | 15,163,691 | 15,163,691 | 14,072,863 | 14,072,863 |
| | ENDING FUND BALANCE | 15,163,687 | 13,719,887 | 15,650,530 | 14,072,863 | 12,421,856 | 12,583,356 |

| Calculations as of 12/31/2023 | | | | | | | |
|-------------------------------|------------------------------------|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| ESTIMATED REVENUES | | | | | | | |
| Dept 000 - NONE | | | | | | | |
| 591-000-476.500 | REVENUE-REPLACEMENT METERS | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 591-000-539.000 | STATE GRANTS | | 38,700 | 31,138 | 38,700 | | |
| | ` | | | | | | |
| | ` | | | | | | |
| | ` | | | | | | |
| 591-000-626.000 | WATER INSPECTION FEES | 3,994 | 11,000 | 9,834 | 11,000 | 3,000 | 5,000 |
| 591-000-643.000 | WATER SALES | 1,544,655 | 1,495,000 | 1,244,668 | 1,495,000 | 1,592,175 | 1,592,175 |
| | ` | | | | | | |
| | 6.5% INCREASE FOR 2024 TO FUND CIP | | | | | | |
| 591-000-643.100 | BULK WATER SALES | 3,528 | 1,200 | 2,144 | 2,200 | 1,500 | 1,500 |
| 591-000-643.200 | FINAL READ | 4,446 | 4,000 | 3,276 | 4,000 | 4,000 | 4,000 |
| 591-000-643.300 | TURN-OFF | 7,128 | 4,000 | 4,170 | 4,200 | 4,000 | 4,000 |
| 591-000-644.000 | LATERALS | 4,631 | 5,000 | | 5,000 | 2,500 | 2,500 |
| 591-000-644.200 | BENEFIT FEES | 31,835 | 70,000 | 89,382 | 90,000 | 52,500 | 52,500 |
| | 5% INFLATION RATE USED | | | | | | |
| 591-000-645.000 | CONNECTION FEES | 45,011 | 60,000 | 23,588 | 60,000 | 52,500 | 52,500 |
| | 5% INFLATION RATE USED | | | | | | |
| 591-000-655.000 | FINES & FORFEITURES | 20,453 | 20,000 | 12,063 | 20,000 | 20,000 | 20,000 |
| 591-000-665.000 | INTEREST EARNED | 16,531 | 120,000 | 82,255 | 120,000 | 120,000 | 120,000 |
| 591-000-665.100 | INTEREST EARNED-SPEC ASSESS | 867 | | | | | |
| 591-000-671.000 | LEASES - TOWER RENTAL | 56,387 | 56,000 | 48,700 | 56,000 | 56,000 | 56,000 |
| 591-000-672.000 | OTHER REVENUE | 9,296 | 8,000 | 2,100 | 8,000 | 8,000 | 8,000 |
| 591-000-673.000 | GAIN/LOSS ON SALE OF ASSETS | 7,500 | | 400 | 400 | | |
| 591-000-687.000 | REFUNDS & REBATES | 1,649 | 3,500 | 3,469 | 3,500 | 3,500 | 3,500 |
| Totals for dept 000 - NONE | | 1,757,911 | 1,897,400 | 1,557,187 | 1,919,000 | 1,920,675 | 1,922,675 |
| TOTAL ESTIMATED REVENUES | | 1,757,911 | 1,897,400 | 1,557,187 | 1,919,000 | 1,920,675 | 1,922,675 |

| Calculations as of 12/31/2023 | | | | | | |
|--|------------------------------------|----------|-------------------|---------------|-----------------------|---------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET |
| APPROPRIATIONS | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | |
| 591-536-702.000 | SALARIES & WAGES | 414,590 | 415,205 | 361,762 | 415,205 | 515,060 |
| 591-536-702.200 | TEMPORARY LABOR | 5,129 | 10,608 | 13,781 | 10,608 | 12,480 |
| 591-536-702.500 | OVERTIME | 35,904 | 41,000 | 30,723 | 41,000 | 44,900 |
| 591-536-702.700 | LUMP SUM IN LIEU OF STEP | 6,263 | | | 5,100 | 6,120 |
| 591-536-705.000 | LEAVE TIME PAYOUT | | 6,700 | | 6,700 | 5,900 |
| STAFF LEAVE TIME PAYOUT UPON RETIREMENT | | | | | | |
| 591-536-710.000 | EMPLR FICA CONTR | 27,580 | 27,940 | 24,361 | 27,940 | 34,521 |
| 591-536-711.000 | EMPLR MEDICARE CONTR | 6,450 | 6,534 | 5,697 | 6,534 | 8,074 |
| 591-536-711.500 | UNEMPLOYMENT | 886 | 957 | 350 | 957 | 1,100 |
| 591-536-716.000 | EMPLR RETIREMENT CONTR | 39,729 | 39,375 | 34,097 | 39,375 | 51,900 |
| 591-536-718.500 | HEALTH INSURANCE | 142,446 | 152,596 | 120,625 | 152,596 | 177,959 |
| ASSUMED A 9% INCREASE | | | | | | |
| 591-536-718.700 | HEALTH INS-EE CONTRIBUTIONS | (14,772) | (15,649) | (12,722) | (15,649) | (21,012) |
| 591-536-719.000 | DENTAL INSURANCE | 7,855 | 8,177 | 6,351 | 8,177 | 10,273 |
| ASSUMED A 5% INCREASE | | | | | | |
| 591-536-719.800 | VISION INSURANCE | 842 | 1,045 | 867 | 1,045 | 1,501 |
| ASSUMED A 5% INCREASE | | | | | | |
| 591-536-719.900 | VISION INS-EE CONTRIBUTIONS | (422) | (522) | (434) | (522) | (751) |
| 591-536-724.000 | WORKER'S COMP | 6,559 | 5,940 | 4,478 | 5,940 | 6,093 |
| 591-536-725.000 | LIFE AND DISABILITY INSURANCE | 1,994 | 2,151 | 1,731 | 2,151 | 2,632 |
| ASSUMED A 5% INCREASE | | | | | | |
| 591-536-726.000 | COMPENSATED ABSENCES | 3,795 | | | | |
| 591-536-752.000 | OFFICE SUPPLIES | 1,562 | 1,600 | 312 | 1,600 | 1,600 |
| 591-536-753.000 | PROCESS CHEMICALS/CHLORINE | 67,647 | 65,000 | 55,096 | 65,000 | 70,000 |
| 591-536-754.000 | OPERATING SUPPLIES | 10,349 | 13,000 | 7,494 | 13,000 | 13,000 |
| 591-536-759.000 | GAS/FUEL | 15,044 | 12,000 | 8,091 | 12,000 | 12,000 |
| 591-536-767.000 | UNIFORMS | 1,069 | 2,000 | 472 | 2,000 | 2,000 |
| 591-536-774.100 | MXU | 5,920 | 10,000 | 5,120 | 10,000 | 10,000 |
| 591-536-801.000 | PROFESSIONAL & CONTRACTUAL SERVICE | 81,393 | 98,200 | 61,270 | 98,200 | 116,350 |
| FOOTNOTE AMOUNTS: | | | | | | 7,000 |
| EGLE YEARLY WATER FEES | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 700 |
| DUMPSTERS 1/2 WATER & 1/2 SEWER | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 14,500 |
| MANAGED IT SERVICE | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| MISS DIG LOCATION SERVICES | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| CLEANING ISABELLA TRTM PLANT | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 61,600 |
| CROSS CONNECTION CONTROL PROGRAM AND LEAD AND COPPER INVENTORY PROGRAM | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 1,200 |
| WIRELESS BROADBAND ISABELLA TRMT | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 900 |
| MICROSOFT OFFICE 365 | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 7,000 |
| SOFTWARE UPDATES & SUPPORT 1/3 WATER, 1/3 SEWER, 1/3 WWTP | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 700 |
| 2 YEAR VEEAM BACKUP RENEWAL | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| MISC PROFESSIONAL SERVICES | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| VERKADA CAMERA SOFTWARE 1/2 WATER & 1/2 SEWER | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 600 |
| ANNUAL BOND DISCLOSURE-PFM | | | | | | |
| FOOTNOTE AMOUNTS: | | | | | | 3,000 |

| Calculations as of 12/31/2023 | | | | | | | |
|--------------------------------|---|----------|-------------------|---------------|-----------------------|---------------------|-----------------------|
| GL NUMBER | DESCRIPTION | 2022 | 2023 | 2023 | 2023 | 2024 | 2024 |
| | | ACTIVITY | AMENDED BUDGET | THRU 12/31/23 | PROJECTED ACTIVITY | REQUESTED BUDGET | RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| | OUT OF SCOPE MANAGED IT SERVICES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,300 |
| | PUBWORKS ANNUAL SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,100 |
| | SENSUS ANNUAL SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 525 |
| | INDUCTIVE AUTOMATION ANNUAL SUPPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 325 |
| | VERKADA CAMERA SOFTWARE LICENSES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | SERVER CO-LOCATION FEES | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,350 |
| | SONIC WALL UPGRADE FOR CO-LOCATION ENVIRONMENT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | WIRELESS BROADBAND-MERIDIAN RD/BROADWAY | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 150 |
| | ADOBE ACROBAT PRO SUBSCRIPTIONS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 700 |
| | ESRI-ARCGIS ONLINE CREATOR ANNUAL SUBSCRIPTION | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 116,350 |
| 591-536-801.010 | LAB FEES | 10,694 | 30,000 | 8,809 | 15,000 | 25,000 | 25,000 |
| | | | | | | | |
| 591-536-801.025 | HYDRANT FLUSHING | | (30,000) | | (30,000) | | (10,000) |
| 591-536-801.750 | WELL HEAD PROTECTION | | 500 | | 500 | 500 | 500 |
| 591-536-801.800 | WATER STUDY | 12,500 | 39,000 | 23,250 | 30,000 | 20,000 | 20,000 |
| | | | | | | | |
| 591-536-802.100 | 2020 COST OF SERVICE PLAN UPDATE | | | | | | |
| | SOFTWARE SUPPORT/MAINTENANCE AGREEMENT | 2,421 | 2,700 | 2,558 | 2,700 | 2,840 | 2,840 |
| | | | | | | | |
| | BS&A SOFTWARE SUPPORT SERVICE | | | | | | |
| 591-536-826.000 | LEGAL FEES | 1,260 | 10,000 | 300 | 1,500 | 10,000 | 10,000 |
| | | | | | | | |
| | WATER RATE AND CONNECTION FEE ORDINANCE CHANGES | | | | | | |
| 591-536-850.000 | COMMUNICATIONS | 7,645 | 8,750 | 3,611 | 8,750 | 4,780 | 4,780 |
| | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 360 |
| | HTTPS FAX SERVICE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 920 |
| | ANSWERING SERVICE-1/2 WATER/1/2 SEWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,500 |
| | CELL PHONES/TABLETS-VERIZON WIRELESS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 4,780 |
| 591-536-851.000 | MAIL/POSTAGE | 2,051 | 5,700 | 1,578 | 5,000 | 5,700 | 3,700 |
| 591-536-860.000 | TRANSPORTATION/MILEAGE REIMBURSEMENT | 612 | 1,200 | 584 | 1,000 | 1,000 | 750 |
| 591-536-900.000 | PRINTING & PUBLISHING | 4,626 | 5,200 | 3,952 | 5,200 | 5,400 | 5,400 |
| | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 3,200 |
| | CCR REPORT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,200 |
| | NOTICES & ADVERTISEMENTS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 5,400 |
| 591-536-920.000 | ELECTRIC/NATURAL GAS | 141,658 | 173,000 | 121,598 | 173,000 | 180,000 | 180,000 |
| 591-536-930.000 | EQUIPMENT REPAIRS | 60,999 | 105,000 | 58,259 | 75,000 | 60,000 | 60,000 |
| | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 25,000 |
| | WATERMAIN REPAIRS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 15,000 |
| | HYDRANT REPAIRS & LEAD SODDER HEADS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 20,000 |
| | LEAD SERVICE LINE REPLACEMENT | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 60,000 |
| 591-536-930.200 | MAINT-GROUNDS | 1,297 | 6,000 | 147 | 3,000 | 15,472 | 15,472 |

| Calculations as of 12/31/2023 | | | | | | | |
|--------------------------------|--|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 10,472 |
| | SEALCOATING ISABELLA, RIVER ROAD, MERIDIAN ROAD, BROADWAY TOWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | MISC GROUNDS MAINTENANCE | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 15,472 |
| 591-536-930.300 | MAINT-BUILDINGS | 4,994 | 5,000 | 3,914 | 5,000 | 20,250 | 20,250 |
| | FOOTNOTE AMOUNTS: | | | | | | 11,250 |
| | VERKADA CAMERA REPLACEMENT ISABELLA TREATMENT PLANT & MISSION TREATMENT PLANT/SHOP 1/2 WATER & 1/2 SEWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | MISC BUILDING MAINTENANCE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | 16 X 12 OVERHEAD DOOR REPLACEMENT-SHOP 4795 S MISSION-SPLIT 50/50 WITH SEWER FUND | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 20,250 |
| 591-536-933.000 | MAINT-VEHICLES | 1,559 | 6,000 | 6,688 | 7,000 | 6,000 | 6,000 |
| 591-536-933.050 | MAINT-EQUIPMENT | 6,541 | 15,000 | 1,297 | 10,000 | 15,000 | 10,000 |
| 591-536-933.100 | MAINT-WATER WELLS | 580 | 48,500 | 37,714 | 48,500 | 62,000 | 62,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 35,000 |
| | WELL #10 REHAB | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | WELL PUMP TEST EGLE REQUIREMENT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 25,000 |
| | MISC MAINTENANCE AND REPAIRS WATER WELLS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 62,000 |
| 591-536-933.200 | MAINT-TREATMENT PLANTS | 15,159 | 74,000 | 21,845 | 74,000 | 15,000 | 15,000 |
| | MISC TREATMENT PLANT MAINTENANCE | | | | | | |
| 591-536-933.300 | MAINT-WATER TOWERS | 7,713 | 5,000 | 1,474 | 5,000 | 22,000 | 22,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | VERKADA CAMERA PURCHASE AND REPLACEMENT DEERFIELD TOWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 5,000 |
| | INSTALLATION OF CATHODIC PROTECTION AT BROADWAY TOWER | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 15,000 |
| | POWERWASH LINCOLN, DEERFIELD, AND ISABELLA TOWERS/TANKS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 22,000 |
| 591-536-934.300 | OPTO 22 MAINTENANCE | 4,703 | 16,000 | 2,759 | 10,000 | 15,000 | 15,000 |
| 591-536-934.500 | MAINT. AGREEMENT ON EQUIPMENT | 7,079 | 7,300 | 6,783 | 7,300 | 7,700 | 7,700 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,700 |
| | WOLVERINE POWER SYSTEMS MAINTENANCE AGREEMENTS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | CORPO WATERWORKS CATHODIC PROTECTION | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,500 |
| | MISC EQUIPMENT MAINT AGREEMENTS | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 1,000 |
| | PRINTER COPIER MAINTENANCE AGREEMENT - ESTIMATED \$120 PER MONTH 1/2 WATER AND SEWER | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 7,700 |
| 591-536-940.500 | ROYALTIES | 5,390 | 5,000 | 3,936 | 5,000 | 5,000 | 5,000 |
| 591-536-955.000 | MISC. | | 101 | 101 | 101 | 150 | 150 |
| 591-536-957.000 | PROFESSIONAL DEVELOPMENT | 1,618 | 5,000 | 2,468 | 5,000 | 5,000 | 5,000 |
| 591-536-957.100 | SEMINAR LODGING | | 1,000 | 255 | 500 | 1,000 | 1,000 |
| 591-536-957.200 | SEMINAR MEALS | 17 | 450 | 73 | 450 | 450 | 450 |
| 591-536-957.300 | MEMBERSHIP & DUES | 1,068 | 1,200 | 244 | 1,200 | 1,200 | 1,200 |
| 591-536-962.000 | SAFETY | 3,639 | 6,000 | 1,784 | 6,000 | 12,000 | 12,000 |
| | FOOTNOTE AMOUNTS: | | | | | | 6,000 |
| | MISC SAFETY | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 6,000 |
| | ALUMINUM HYDRAULIC VERTICLE SHORING | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 12,000 |

| Calculations as of 12/31/2023 | | | | | | | |
|--|---|------------------|---------------------------|-----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GL NUMBER | DESCRIPTION | 2022 ACTIVITY | 2023 AMENDED BUDGET | 2023 ACTIVITY THRU 12/31/23 | 2023 PROJECTED ACTIVITY | 2024 REQUESTED BUDGET | 2024 RECOMMENDED BUDGET |
| APPROPRIATIONS | | | | | | | |
| Dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| 591-536-963.000 | PROPERTY/LIABILITY INSURANCE | 26,100 | 31,000 | 23,827 | 31,000 | 31,000 | 31,000 |
| 591-536-969.200 | METER REPLACEMENT PROGRAM | 47,337 | 30,000 | 22,425 | 30,000 | 30,000 | 30,000 |
| 591-536-969.300 | HOOKUP LABOR & MATERIAL | 81,703 | 60,000 | 19,964 | 60,000 | 60,000 | 60,000 |
| 591-536-972.000 | CAPITAL PROJECTS-WATER SYSTEM | | 814,000 | 253,628 | 814,000 | 2,700,154 | 2,550,154 |
| | FOOTNOTE AMOUNTS: | | | | | 175,000 | 175,000 |
| | IRON REMOVAL FILTER/AIR SCOUR/BACKWASH INSTALLATION MISSION TREATMENT PLANT | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 2,375,154 | 2,375,154 |
| | 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) | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | 150,000 | |
| | CWSRF APPLICATION PROJECT WATER AND SEWER STORAGE BUILDING CONSTRUCTION STORAGE BUILDING TO BE CONSIDERED IN 2025 | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | 2,700,154 | 2,550,154 |
| 591-536-977.000 | NEW EQUIPMENT PURCHASE | 4,801 | 34,276 | 7,578 | 28,500 | 17,500 | 17,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | MISC NEW EQUIPMENT PURCHASE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 15,000 |
| | HAND HELD METER READING DEVICE | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 17,500 |
| 591-536-980.000 | NEW OFFICE EQUIPMENT & FURNITURE | 438 | 1,000 | 542 | 1,000 | 1,000 | 1,000 |
| 591-536-980.100 | NEW COMPUTER HARDWARE & SOFTWARE | 4,722 | 7,000 | 4,102 | 7,000 | 8,500 | 8,500 |
| | FOOTNOTE AMOUNTS: | | | | | | 2,500 |
| | REPLACEMENT OF C3775LT303 GTEK TABLET WITH SURFACE | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 4,000 |
| | 4 NEW COMPUTERS @ WATER PLANT 50/50 SPLIT WTR/SWR | | | | | | |
| | FOOTNOTE AMOUNTS: | | | | | | 2,000 |
| | MISC HARDWARE REPLACEMENTS | | | | | | |
| | GL # FOOTNOTE TOTAL: | | | | | | 8,500 |
| 591-536-981.000 | NEW VEHICLE PURCHASE | | 30,000 | 24,081 | 30,000 | | |
| Totals for dept 536 - WATER/SEWER SYSTEMS | | | | | | | |
| | | 1,338,736 | 2,463,734 | 1,401,650 | 2,386,158 | 4,448,296 | 4,276,046 |
| Dept 906 - DEBT SERVICE | | | | | | | |
| 591-906-993.002 | BOND INTEREST - (2010 WATER) | 46,793 | 42,800 | 43,818 | 42,800 | 39,600 | 39,600 |
| 591-906-993.800 | BOND ISSUE COST AMORTIZATION | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 | 1,579 |
| 591-906-993.900 | BOND - PAYING AGENT FEES | 750 | 800 | 750 | 800 | | 750 |
| Totals for dept 906 - DEBT SERVICE | | | | | | | |
| | | 49,122 | 45,179 | 46,147 | 45,179 | 41,179 | 41,929 |
| Dept 960 - DEPRECIATION EXPENSE | | | | | | | |
| 591-960-968.000 | DEPRECIATION EXPENSE | 409,952 | 425,000 | | 425,000 | 430,000 | 430,000 |
| Totals for dept 960 - DEPRECIATION EXPENSE | | | | | | | |
| | | 409,952 | 425,000 | | 425,000 | 430,000 | 430,000 |
| TOTAL APPROPRIATIONS | | | | | | | |
| | | 1,797,810 | 2,933,913 | 1,447,797 | 2,856,337 | 4,919,475 | 4,747,975 |
| NET OF REVENUES/APPROPRIATIONS - FUND 591 | | | | | | | |
| | | (39,899) | (1,036,513) | 109,390 | (937,337) | (2,998,800) | (2,825,300) |
| BEGINNING FUND BALANCE | | | | | | | |
| | | 11,441,388 | 11,401,492 | 11,401,492 | 11,401,492 | 10,464,155 | 10,464,155 |
| ENDING FUND BALANCE | | | | | | | |
| | | 11,401,489 | 10,364,979 | 11,510,882 | 10,464,155 | 7,465,355 | 7,638,855 |

Charter Township of Union – Recommended 2024 Fee Schedule

Community and Economic Development Department

| BUILDING AND ZONING PERMITS | | |
|---|---|---|
| <i>Note: The total cost of improvement for calculation of building permit fees is based on the most recently adopted state Bureau of Construction Codes Square Foot Construction Cost Table, which can be found at http://mi.gov/lara. Premanufactured unit fees are based upon 50% of the normal on-site construction permit fee.</i> | | |
| Type of Application | Construction Cost | Fee |
| Building Permit | Up to \$1,000.00 | \$65.00 |
| | \$1,000.00 to \$10,000.00 | \$69.00 plus \$11.00 per \$1,000.00 of construction cost |
| | \$10,000.01 to \$100,000.00 | \$134.00 plus \$4.50 per \$1,000.00 of construction cost |
| | \$100,000.01 to \$500,000.00 | \$209.00 plus \$3.75 per \$1,000.00 of construction cost |
| | \$500,000.01 to \$1,000,000.00 | \$334.00 plus \$3.50 per \$1,000.00 of construction cost |
| | \$1,000,000.01 or Higher | \$834.00 plus \$3.00 per \$1,000.00 of construction cost |
| | All work not involving a square foot computation | \$150.00 for the permit, plus \$100.00 for each inspection required for the project |
| | Additional inspections | \$100.00 per additional inspection or re-inspection beyond that included in the original permit fee |
| Demolition Permit | Agricultural or single-family/ two-family residential | \$150.00 per building to be demolished |
| | Multiple-family or non-residential | \$150.00; plus \$0.07 per square foot on demolition |
| Building Relocation | | \$250.00 |
| Construction Plan Review | | Included in the building permit fee |
| Construction Board of Appeals | | \$500.00 per application |
| Certificate of Occupancy | | \$50.00 |
| Type of Application | | Fee |
| Zoning Permit | Zoning review of a building permit, demolition permit, building relocation or grading permit application <i>Note: No zoning review required for siding, window or roof replacements, interior only renovations without a change of use, and mobile/modular home installations in a previously approved mobile home park.</i> | \$35.00 |
| | Zoning review of a land division, lot line adjustment, or land combination | \$75.00 \$125.00 |
| | Shed or other accessory structure not subject to a building permit | \$0.00 |
| | Fence or wall not subject to a building permit | \$0.00 |
| | Temporary signs | \$0.00 |
| | Building-mounted signs | \$50.00 \$75.00 |
| | Freestanding or ground signs not subject to a building permit | \$50.00 \$75.00 |
| | Other signs subject to a permit | \$50.00 \$75.00 |
| | Administrative review and acceptance of cell tower/antennae collocations and alterations not subject to special land use approval | \$0.00 |
| | Other zoning permit applications | \$50.00 \$75.00 |
| Zoning Letter of Compliance | | \$50.00 per letter |

Charter Township of Union – Recommended 2024 Fee Schedule

Community and Economic Development Department

| PLANNING COMMISSION, ZONING BOARD OF APPEALS, AND OTHER REQUESTS | | | | |
|---|--|---|---|---------------------------|
| Type of Application | | | Review Fee | Additional Escrow Deposit |
| Site Plan Review (per contiguous tract of land) | Minor Site Plan | | \$175.00 \$225.00 | -- |
| | Preliminary Condominium Site Plan | | \$700.00 \$650.00 | \$2,000.00 |
| | Other Preliminary Site Plan | | \$700.00 \$650.00 | \$2,000.00 |
| | Final Condominium Site Plan and Condominium Master Deed and Bylaws | | \$800.00 \$750.00 | \$2,000.00 |
| | Other Final Site Plan | | \$700.00 \$650.00 | \$2,000.00 |
| | Amendment to an approved site plan | | Same as new application | |
| Special Use Permit (per contiguous tract of land) | Adult foster care large group home, group child day care home, and home-based limited business | | \$325.00 | \$500.00 |
| | New cell towers and “Standard B” tower projects | | \$1,000.00 | \$500.00 -- |
| | All other new applications | | \$950.00 | \$500.00 |
| | Amendment to an approved permit | | Same as new application | |
| Subdivision Plat | Preliminary Plat | | \$800.00 \$750.00 | \$2,000.00 |
| | Final Plat | | \$700.00 \$650.00 | \$2,000.00 |
| Private Road Plan Approval for projects not otherwise subject to site plan or subdivision plat approval. | | | \$750.00 | \$2,000.00 |
| Stormwater Management Plan Approval for projects not otherwise subject to site plan or subdivision plat approval. | | | \$225.00 | \$2,000.00 |
| Rezoning | | | \$950.00 | \$1,000.00 |
| Text Amendment | | | \$850.00 | \$1,000.00 |
| Planned Unit Development (PUD) (per contiguous tract of land) | | | \$1,350.00 | \$1,000.00 |
| Home Occupation Permit | Medical Marihuana Caregiver | | \$325.00 | |
| | All other home occupations | | \$0.00 | -- |
| Extraction Permit (per contiguous tract of land) | | | \$1,350.00 | \$10,000.00 |
| Planning Commission Special Meeting Request | | | \$925.00 \$825.00 | -- |
| Zoning Board of Appeals | Variances (per variance) | Agricultural or single/two-family residential | \$350.00 | \$500.00 -- |
| | | Multiple-family or non-residential | \$450.00 | \$500.00 -- |
| | Administrative appeal | | \$450.00 \$350.00 | \$1,000.00 -- |
| | Interpretation | | \$950.00 \$750.00 | \$1,000.00 -- |
| | Other applications | | \$950.00 \$750.00 | \$500.00 -- |
| | Special meeting request | | \$775.00 \$650.00 | -- |

Charter Township of Union – Recommended 2024 Fee Schedule

Community and Economic Development Department

| HOUSING LICENSING AND RENTAL INSPECTIONS | | | |
|---|--|--|---------------------------|
| Housing Licensing and Rental Inspection Services | | Fee | |
| Rental Certification and Inspection Fees (includes up to two visits) | Single-family | <u>\$72.00</u> \$53.00 per unit | |
| | Two-family or duplex | <u>\$97.00</u> \$78.00 per two-family or duplex building | |
| | Multiple-family (3+ units) | <u>\$27.00</u> \$24.00 per unit | |
| | Hotel or motel | <u>\$17.00</u> \$15.00 per unit | |
| | Fee for certification and inspection of a rental unit operating without certification in violation of the Rental Housing Code. | \$250.00 per unit | |
| Re-Inspection Fees | Each re-inspection (after two initial visits) | <u>Same as the initial fee based on the type of re-inspected unit</u> \$30.00 per re-inspected unit | |
| Violations, Late Fees, and Appeals | Civil infraction notices and citations | Per the Fee Schedule and the Municipal Ordinance Violations Bureau Ordinance | |
| | Late fee for hotel or motel | \$6.00 per unit per month | |
| | Late fee for all other rental units | \$10.00 per unit per month | |
| | Housing Board of Appeals application | \$500.00 per application | |
| OTHER PERMITS AND APPROVALS | | | |
| Type of Application | | Fee | Additional Escrow Deposit |
| Grading Permit | per an approved site plan | \$50.00 | -- |
| | other grading activities | \$225.00 | \$1,000.00 |
| Type of Application | | Fee | |
| Unregulated Permit Activity and After-the-Fact Permits and Approvals | Applicants for after-the-fact permits or approvals for any regulated activity that is: | Started but not completed without the required permit or approval will be charged 150% of the applicable fee. | |
| | | Completed without the required permit or approval will be charged 200% of the applicable fee. | |
| Temporary Use or Structure | Temporary structure | \$200.00 | |
| | Yard/garage sale or non-profit event | \$0.00 | |
| | Other temporary use or event | \$25.00 | |
| MUNICIPAL ORDINANCE VIOLATIONS BUREAU SCHEDULE OF CIVIL FINES AND COSTS | | | |
| Offense | | | Fine or Cost |
| First violation within a three (3) year period | | | \$50.00 |
| Second violation within a three (3) year period | | | \$100.00 |
| Third violation within a three (3) year period | | | \$250.00 |
| Fourth violation and any subsequent violation within a three (3) year period | | | \$500.00 |
| Late fee for any fine paid to the Bureau more than ten (10) calendar days after the date of service for the civil infraction notice | | | \$20.00 |

Charter Township of Union – Recommended 2024 Fee Schedule

Finance Department

| ASSESSING REQUESTS | |
|--|--|
| Type of Application | Fee |
| Land Division | \$175.00 per new legal description |
| Lot Line Adjustment or Combination | |
| Condominium <u>Development or Parcel Created within an Condominium Division of Existing Building or Land</u> | <u>\$175.00</u> \$100.00 per condominium unit created |
| Industrial Facilities Tax Abatement | \$750.00 per application |

Public Services Department

| WATER AND SEWER | | | |
|------------------------------------|---|---|--|
| Type of Service | | Rate | |
| Water Service Quarterly Rate | | <u>\$63.92</u> \$60.02 -minimum per quarter up to 15,000 gallons | |
| | | <u>\$2.56</u> \$2.41 per-1,000 gallons over 15,000 gallons per quarter | |
| Bulk Water Rate | | <u>\$5.75</u> \$5.00 -per 1,000 gallons (\$500.00 deposit) | |
| Meter Purchase | | 5/8"- \$600.00; 1" - \$700.00 | |
| Water Hook-Up Rate 5/8 and 1”Meter | | <u>\$1,732</u> \$1,650.00 for 5/8” & one-inch service | |
| Water Benefit Fee | | <u>\$2,692</u> \$2,564.00 -per residential equivalency unit (REU) | |
| Inspection Fees (Water and Sewer) | | <u>\$122.85</u> \$117.00 -per hour | |
| Turn On/Off Rate | Regular business hours | <u>\$47.25</u> \$45.00 -each | |
| | After hours | <u>\$204.75</u> \$195.00 -each | |
| | For non-payment | <u>\$47.25</u> \$45.00 | |
| Final Read Charge | | <u>\$81.90</u> \$78.00 | |
| Fire Flow Test | | <u>\$304.50</u> \$290.00 | |
| Sewer Hook-Up | | <u>\$3,885</u> \$3,700 -per REU | |
| Sewer Service Quarterly Rate | Operation and Maintenance | <u>\$66.06</u> \$60.89 -per REU | |
| | Capital Charge | <u>\$54.74</u> \$50.45 -per REU | |
| OTHER REQUESTS | | | |
| Facility Rentals | Resident Fee | Non-resident Fee | Refundable Damage Deposit for all Facility Rentals |
| McDonald Park Pavilion | <u>\$70.00</u> \$60.00 -per day | <u>\$95.00</u> \$84.00 -per day | -- |
| Jameson Park Pavilion | <u>\$50.00</u> \$60.00 -per day | <u>\$75.00</u> \$84.00 -per day | -- |
| Jameson Hall | <u>\$150.00</u> \$125.00 -per day | <u>\$300.00</u> \$175.00 -per day | \$250.00 |
| McDonald Park ballfields | \$40.00 per scheduled game to be played on the reserved fields* *not applicable to League play under a Board-approved User Agreement | | |
| Jameson Park ballfield | | | |

| |
|---|
| <p style="text-align: center;">Charter Township of Union 2024 Personnel Cost Summary</p> |
|---|

Elected Officials

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|---------------------------------|----------------------------------|--------------|----------|-----------------------|
| Supervisor | N/A | \$ 12,500 | \$ 1,184 | \$ 13,684 |
| Clerk | N/A | 21,190 | 1,795 | 22,985 |
| Treasurer | N/A | 21,190 | 1,679 | 22,869 |
| Trustee | N/A | 7,500 | 658 | 8,158 |
| Trustee | N/A | 7,500 | 658 | 8,158 |
| Trustee | N/A | 7,500 | 658 | 8,158 |
| Trustee | N/A | 7,500 | 658 | 8,158 |
| Meeting Pay | | 7,900 | | 7,900 |
| Elected Officials Totals | N/A | \$ 92,780 | \$ 7,290 | \$ 100,070 |

Township Manager

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|--------------------------------|----------------------------------|--------------|-----------|-----------------------|
| Township Manager | 1.00 | \$ 120,380 | \$ 48,500 | \$ 168,880 |
| Car Allowance | | 3,600 | | \$ 3,600 |
| Township Manager Totals | 1.00 | \$ 123,980 | \$ 48,500 | \$ 172,480 |

| |
|--|
| <p align="center">Charter Township of Union 2024 Personnel Cost Summary</p> |
|--|

Financial Services

Accounting

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|--------------------------|---|---------------------|-----------------|-------------------------------|
| Finance Director | 1.00 | \$ 95,605 | \$ 41,940 | \$ 137,545 |
| Administrative Assistant | 1.00 | 46,605 | 33,635 | \$ 80,240 |
| Accounting Specialist | 1.00 | 59,358 | 35,084 | \$ 94,442 |
| Deputy Clerk | 0.30 | 11,232 | 878 | \$ 12,110 |
| Deputy Treasurer | 0.10 | 2,912 | 228 | \$ 3,140 |
| Overtime | N/A | 6,500 | | \$ 6,500 |
| Lump Sum In Lieu of Step | N/A | 800 | | \$ 800 |
| Accounting Totals | 3.40 | \$ 223,012 | \$ 111,765 | \$ 334,777 |

Assessing

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|-----------------------------|---|---------------------|-----------------|-------------------------------|
| Assessor | 1.00 | \$ 79,671 | 39,548 | \$ 119,219.00 |
| Board of Review-Meeting Pay | N/A | \$ 4,125 | 322 | \$ 4,447.00 |
| Assessing Totals | 1.00 | \$ 83,796 | \$ 39,870 | \$ 123,666 |

Financial Services Totals

| | | | | | | |
|------|----|---------|----|---------|----|---------|
| 4.40 | \$ | 306,808 | \$ | 151,635 | \$ | 458,443 |
|------|----|---------|----|---------|----|---------|

| |
|--|
| <p align="center">Charter Township of Union 2024 Personnel Cost Summary</p> |
|--|

Community & Economic Development Services

Building

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|---------------------------|----------------------------------|--------------|------------|-----------------------|
| Building Official | 1.00 | 85,656 | 39,467 | \$ 125,123 |
| Rental Inspector | 1.00 | 54,278 | 34,053 | \$ 88,331 |
| Building Department Clerk | 1.00 | 51,045 | 33,578 | \$ 84,623 |
| Overtime | N/A | 2,100 | - | \$ 2,100 |
| Building Totals | 3.00 | \$ 193,079 | \$ 107,098 | \$ 300,177 |

Planning

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|-----------------------------------|----------------------------------|--------------|-----------|-----------------------|
| Community & Economic Dev Director | 1.00 | \$ 95,605 | \$ 37,969 | \$ 133,574 |
| Planning & Zoning Administrator | 1.00 | 71,888 | 35,406 | \$ 107,294 |
| Planning Commission | N/A | 15,000 | 1,298 | \$ 16,298 |
| Zoning Board of Appeals | N/A | 4,355 | 340 | \$ 4,695 |
| Mapping Specialist | 0.04 | 1,200 | 112 | \$ 1,312 |
| Lump Sum In Lieu of Step | N/A | 4,200 | | \$ 4,200 |
| Planning Totals | 2.04 | \$ 192,248 | \$ 75,125 | \$ 267,373 |

Community & Economic Development Services

| | | | |
|------|------------|------------|------------|
| 5.04 | \$ 385,327 | \$ 182,223 | \$ 567,550 |
|------|------------|------------|------------|

| |
|--|
| <p align="center">Charter Township of Union 2024 Personnel Cost Summary</p> |
|--|

Public Services

Parks and Recreation

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|--------------------|----------------------------------|--------------|-----------|-----------------------|
| Skilled Laborer | 0.50 | \$ 24,968 | \$ 17,284 | \$ 42,252 |
| Parks Temp | 0.15 | 4,680 | 489 | \$ 5,169 |
| Parks Temp | 0.15 | 4,680 | 489 | \$ 5,169 |
| Parks Temp | 0.10 | 3,120 | 326 | \$ 3,446 |
| Parks Temp | 0.10 | 3,120 | 326 | \$ 3,446 |
| Parks Temp | 0.10 | 3,120 | 326 | \$ 3,446 |
| Overtime | N/A | 2,000 | | \$ 2,000 |
| Parks & Rec Totals | 1.10 | \$ 45,688 | \$ 19,240 | \$ 64,928 |

Water/Sewer

| Position | FTE (Full-time Equivalent) | Salary/Wages | Benefits | Total Compensation |
|-----------------------------------|----------------------------------|--------------|------------|-----------------------|
| Public Services Director | 1.00 | \$ 107,025 | \$ 43,478 | \$ 150,503 |
| Public Services Assistant | 1.00 | 55,838 | 34,690 | \$ 90,528 |
| Mapping Specialist | 0.80 | 34,480 | 2,828 | \$ 37,308 |
| Skilled Operator | 1.00 | 62,032 | 37,185 | \$ 99,217 |
| Skilled Laborer | 1.00 | 49,936 | 33,315 | \$ 83,251 |
| Skilled Laborer | 1.00 | 50,976 | 34,355 | \$ 85,331 |
| Public Works Foreman | 1.00 | 85,550 | 42,060 | \$ 127,610 |
| WWTP Superintendent | 1.00 | 101,325 | 42,931 | \$ 144,256 |
| WWTP Assistant Superintendent | 1.00 | 59,907 | 35,161 | \$ 95,068 |
| WWTP Operator | 1.00 | 59,627 | 35,879 | \$ 95,506 |
| WWTP Operator | 1.00 | 57,027 | 35,426 | \$ 92,453 |
| WWTP Operator | 1.00 | 57,027 | 35,073 | \$ 92,100 |
| Chief Water Operator | 1.00 | 89,709 | 45,880 | \$ 135,589 |
| Assistant Water Operator | 1.00 | 63,592 | 37,850 | \$ 101,442 |
| Assistant Water Operator | 1.00 | 51,693 | 34,146 | \$ 85,839 |
| Parks Laborer | 0.50 | 24,968 | 17,107 | \$ 42,075 |
| Utilities Temp | 0.40 | 12,480 | 1,205 | \$ 13,685 |
| Utilities Temp | 0.40 | 12,480 | 1,205 | \$ 13,685 |
| Overtime | N/A | 67,800 | | \$ 67,800 |
| Lump Sum In Lieu of Step | N/A | 15,380 | | \$ 15,380 |
| Leave Time Payout upon retirement | N/A | 11,800 | | \$ 11,800 |
| Water/Sewer Totals | 16.10 | \$ 1,130,652 | \$ 549,774 | \$ 1,680,426 |
| Public Services Totals | 17.20 | \$ 1,176,340 | \$ 569,014 | \$ 1,745,354 |

Township Wide Total

| | | | | | | |
|--------------|-----------|------------------|-----------|----------------|-----------|------------------|
| 27.64 | \$ | 2,085,235 | \$ | 958,662 | \$ | 3,043,897 |
|--------------|-----------|------------------|-----------|----------------|-----------|------------------|

Charter Township of Union
General Fund Long Term Forecast
October, 2023

| | Projected Year End 2023 | Recommended Budget 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|--|-------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Fiscal Year | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
| Maximum Millage Rate Levied | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Revenues | | | | | | | | | | | |
| Property Tax ¹ | 530,202 | 537,500 | 559,000 | 581,360 | 592,987 | 604,847 | 616,944 | 629,283 | 641,868 | 654,706 | 667,800 |
| State Shared Revenue ² | 1,300,850 | 1,305,800 | 1,318,858 | 1,332,047 | 1,345,367 | 1,358,821 | 1,372,409 | 1,386,133 | 1,399,994 | 1,413,994 | 1,428,134 |
| State Grants | 4,650 | 979,500 | 4,650 | 4,700 | 4,750 | 4,800 | 4,850 | 4,900 | 4,950 | 5,000 | 5,050 |
| Contributions from Local Govts/EDA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other ³ | 669,952 | 542,300 | 547,723 | 553,200 | 558,732 | 564,320 | 569,963 | 575,662 | 581,419 | 587,233 | 593,106 |
| Total Revenues | 2,505,654 | 3,365,100 | 2,430,231 | 2,471,307 | 2,501,836 | 2,532,787 | 2,564,166 | 2,595,978 | 2,628,232 | 2,660,933 | 2,694,090 |
| Expenditures | | | | | | | | | | | |
| Salaries & Wages ⁴ | 739,938 | 840,681 | 882,715 | 926,851 | 954,656 | 983,296 | 1,012,795 | 1,043,179 | 1,074,474 | 1,106,708 | 1,139,910 |
| Health Care Benefit ⁵ | 205,935 | 210,066 | 222,670 | 236,030 | 250,192 | 265,203 | 281,116 | 297,983 | 315,862 | 334,813 | 354,902 |
| Other Benefits ⁶ | 129,543 | 144,812 | 152,053 | 159,655 | 164,445 | 169,378 | 174,460 | 179,693 | 185,084 | 190,637 | 196,356 |
| Public Works ⁷ | 464,300 | 1,606,000 | 267,500 | 275,525 | 283,791 | 292,304 | 301,074 | 310,106 | 319,409 | 328,991 | 338,861 |
| Capital Outlay ⁸ | 170,000 | 0 | 170,000 | 175,100 | 180,353 | 185,764 | 191,336 | 197,077 | 202,989 | 209,079 | 215,351 |
| Other ⁹ | 683,815 | 834,005 | 875,705 | 919,491 | 947,075 | 975,487 | 1,004,752 | 1,034,895 | 1,065,942 | 1,097,920 | 1,130,857 |
| Total Expenditures | 2,393,531 | 3,635,564 | 2,570,643 | 2,692,652 | 2,780,512 | 2,871,433 | 2,965,532 | 3,062,932 | 3,163,759 | 3,268,148 | 3,376,237 |
| Excess of revenue over expenditures | 112,123 | -270,464 | -140,412 | -221,345 | -278,676 | -338,646 | -401,367 | -466,954 | -535,528 | -607,215 | -682,147 |
| Fund Balance - beginning of year | 6,144,191 | 6,256,314 | 5,985,850 | 5,845,438 | 5,624,093 | 5,345,418 | 5,006,771 | 4,605,405 | 4,138,451 | 3,602,923 | 2,995,709 |
| Projected Fund Balance - end of year | 6,256,314 | 5,985,850 | 5,845,438 | 5,624,093 | 5,345,418 | 5,006,771 | 4,605,405 | 4,138,451 | 3,602,923 | 2,995,709 | 2,313,562 |
| Fund Balance Policy¹⁰ | 797,844 | 1,211,855 | 856,881 | 897,551 | 926,837 | 957,144 | 988,511 | 1,020,977 | 1,054,586 | 1,089,383 | 1,125,412 |
| Amount over/(under) policy target | 5,458,470 | 4,773,995 | 4,988,557 | 4,726,543 | 4,418,580 | 4,049,627 | 3,616,894 | 3,117,474 | 2,548,337 | 1,906,326 | 1,188,150 |
| Fund balance percent of operating expense | 261% | 165% | 227% | 209% | 192% | 174% | 155% | 135% | 114% | 92% | 69% |

Assumptions:

¹Taxable value increases 4% per year in 2025 and 2026, with the following years increasing at 2% per year

²State revenue increases 1%/year

³Other revenue increases 1%/year

⁴Salaries & wages increase 5% per year in 2025 and 2026, with the following years increasing at 3% per year

⁵Health care benefits increase 6%/year

⁶Other benefits increase 5% per year in 2025 and 2026, with the following years increasing at 3% per year

⁷Public works expense increase 3%/year

⁸Capital outlay expense increase 3%/year

⁹Other expenses increase 5.0% per year in 2025 and 2026, with the following years increasing at 3% per year

¹⁰Fund balance policy equals 4 months of expenses or 33% of operating expenses

Charter Township of Union
Fire Fund Long Term Forecast
October, 2023

| | Fiscal Year | Projected Year End 2023 | Recommended Budget 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|----------------------------------|-------------------------------|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Millage Rate Levied ¹ | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 |
| Revenues | | | | | | | | | | | | |
| Property Tax ² | | 751,169 | 794,300 | 826,072 | 859,115 | 876,297 | 893,823 | 911,700 | 929,934 | 948,532 | 967,503 | 986,853 |
| Property Tax Refunds-MTT | | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 | -10,000 |
| Pilot Tax | | 5,000 | 5,000 | 5,200 | 5,300 | 5,400 | 5,500 | 5,600 | 5,700 | 5,800 | 5,900 | 6,000 |
| Delinquent Personal Property Tax | | 1,399 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| State Grant-Public Safety | | 19,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| State Aid Revenue | | 10,441 | 10,400 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Fire Protection-East & West DDA ³ | | 146,000 | 147,000 | 152,880 | 158,995 | 162,175 | 165,419 | 168,727 | 172,102 | 175,544 | 179,054 | 182,636 |
| Interest Earned | | 30,000 | 50,000 | 10,000 | 10,000 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 |
| Other Revenue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | | 953,009 | 1,009,200 | 1,006,652 | 1,045,910 | 1,061,972 | 1,082,842 | 1,104,127 | 1,125,835 | 1,147,976 | 1,170,557 | 1,193,588 |
| Expenditures | | | | | | | | | | | | |
| Salaries & Benefits-Hydrant Flushing ⁴ | | 10,000 | 10,000 | 10,500 | 11,025 | 11,356 | 11,696 | 12,047 | 12,409 | 12,781 | 13,164 | 13,559 |
| Professional and Contractual Services ⁵ | | 830,100 | 871,600 | 915,180 | 960,939 | 980,158 | 999,761 | 1,019,756 | 1,040,151 | 1,060,954 | 1,082,173 | 1,103,817 |
| Fire Hydrant Repairs/Replacements ⁴ | | 2,000 | 2,000 | 2,100 | 2,205 | 2,271 | 2,339 | 2,409 | 2,482 | 2,556 | 2,633 | 2,712 |
| Total Expenditures | | 842,100 | 883,600 | 927,780 | 974,169 | 993,785 | 1,013,797 | 1,034,213 | 1,055,042 | 1,076,291 | 1,097,971 | 1,120,088 |
| Excess of revenue over expenditures | | 110,909 | 125,600 | 78,872 | 71,741 | 68,188 | 69,045 | 69,914 | 70,793 | 71,684 | 72,587 | 73,500 |
| Fund Balance - beginning of year | | 1,008,573 | 1,119,482 | 1,245,082 | 1,323,954 | 1,395,695 | 1,463,883 | 1,532,928 | 1,602,841 | 1,673,635 | 1,745,319 | 1,817,906 |
| Projected Fund Balance - end of year⁷ | | 1,119,482 | 1,245,082 | 1,323,954 | 1,395,695 | 1,463,883 | 1,532,928 | 1,602,841 | 1,673,635 | 1,745,319 | 1,817,906 | 1,891,406 |
| Fund Balance Policy⁶ | | 280,700 | 294,533 | 309,260 | 324,723 | 331,262 | 337,932 | 344,738 | 351,681 | 358,764 | 365,990 | 373,363 |
| Amount over/(under) policy target | | 838,782 | 950,549 | 1,014,694 | 1,070,972 | 1,132,621 | 1,194,996 | 1,258,104 | 1,321,954 | 1,386,555 | 1,451,915 | 1,518,043 |
| Fund balance percent of operating expenditures | | 133% | 141% | 143% | 143% | 147% | 151% | 155% | 159% | 162% | 166% | 169% |

Assumptions:

¹ Millage passed in November 2018

² Taxable value increases 4% per year for 2025 and 2026, with the following years increasing at 2% per year

³ Increase is based on increase in taxes/tax captures in the districts

⁴ Expenses increase 5% per year for 2025 and 2026, with the following years increasing at 3% per year

⁵ From Service Agreement with City of Mt Pleasant through 2023, then 5.0% increase in 2025 and 2026, with the following years increasing at 2% per year

⁶ Fund balance policy equals 4 months of expenditures or 33% of operating expenditures

Charter Township of Union
East DDA Fund Long Term Forecast
October, 2023

| Fiscal Year | Projected Year End 2023 | Recommended Budget 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|-------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | | | | | | |
| Property Tax ¹ | 515,550 | 557,550 | 579,852 | 603,046 | 615,107 | 627,409 | 639,957 | 652,756 | 665,812 | 679,128 | 692,710 |
| Property Tax Refunds-MTT | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 |
| State Aid Revenue ² | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 |
| Interest Earned | 60,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Other Revenue | 1,000 | 1,000 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Total Revenues | 641,550 | 703,550 | 724,952 | 748,146 | 760,207 | 772,509 | 785,057 | 797,856 | 810,912 | 824,228 | 837,810 |
| Expenditures | | | | | | | | | | | |
| Professional and Contractual Services ³ | 120,625 | 224,050 | 235,253 | 247,015 | 254,426 | 262,058 | 269,920 | 278,018 | 286,358 | 294,949 | 303,797 |
| Community Improvement Grants | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Fire Protection ⁴ | 80,000 | 81,000 | 82,000 | 83,000 | 84,000 | 85,000 | 86,000 | 87,000 | 88,000 | 89,000 | 90,000 |
| Projects ⁵ | 378,000 | 1,770,420 | 450,000 | 450,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Total Expenditures | 618,625 | 2,115,470 | 807,253 | 820,015 | 778,426 | 787,058 | 795,920 | 805,018 | 814,358 | 823,949 | 833,797 |
| Excess of revenue over expenditures | 22,925 | -1,411,920 | -82,301 | -71,869 | -18,219 | -14,549 | -10,863 | -7,161 | -3,447 | 279 | 4,013 |
| Fund Balance - beginning of year | 1,876,649 | 1,899,574 | 487,654 | 405,354 | 333,484 | 315,266 | 300,717 | 289,854 | 282,693 | 279,246 | 279,525 |
| Projected Fund Balance - end of year | 1,899,574 | 487,654 | 405,354 | 333,484 | 315,266 | 300,717 | 289,854 | 282,693 | 279,246 | 279,525 | 283,538 |
| Fund Balance Policy⁶ | 40,105 | 44,593 | 59,543 | 61,670 | 63,072 | 64,511 | 65,988 | 67,504 | 69,061 | 70,660 | 72,301 |
| Amount over/(under) policy target | 1,859,469 | 443,061 | 345,810 | 271,814 | 252,194 | 236,206 | 223,866 | 215,188 | 210,185 | 208,865 | 211,237 |
| Fund balance percent of operating expenditures | 789% | 141% | 113% | 90% | 83% | 78% | 73% | 70% | 67% | 66% | 65% |

Assumptions:

¹ Taxable value increases 4% per year for 2025 and 2026, with the following years increasing at 2% per year

² State Aid Revenue estimated to stay about the same from year to year

³ Expenses increase 5% per year for 2025 and 2026, with the following years increasing at 3% per year

⁴ Reimburse tax captures to Fire Fund for fire protection services

⁵ Annual spending on projects assumption \$450,000 in 2025 and 2026, then \$400,000 each year from 2027 until 2033

⁶ Fund balance policy equals 2 months of normal operational expenditures or 16.7% of operating expenditures

Charter Township of Union
West DDA Fund Long Term Forecast
October, 2023

| Fiscal Year | Projected Year End 2023 | Recommended Budget 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|-------------------------------|-------------------------------|------------------|------------------|------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | | | | | | |
| Property Tax ¹ | 415,020 | 440,650 | 458,276 | 476,607 | 486,139 | 495,862 | 505,779 | 515,895 | 526,213 | 536,737 | 547,472 |
| Property Tax Refunds-MTT | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 |
| Interest Earned | 31,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Revenues | 442,020 | 486,650 | 504,276 | 522,607 | 532,139 | 541,862 | 551,779 | 561,895 | 572,213 | 582,737 | 593,472 |
| Expenditures | | | | | | | | | | | |
| Professional and Contractual Services ² | 26,695 | 22,300 | 23,415 | 24,586 | 25,323 | 26,083 | 26,866 | 27,671 | 28,502 | 29,357 | 30,237 |
| Community Promotion | 8,000 | 16,500 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Community Improvement Grants | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Fire Protection ³ | 65,800 | 66,000 | 67,000 | 68,000 | 69,000 | 70,000 | 71,000 | 72,000 | 73,000 | 74,000 | 75,000 |
| Projects ⁴ | 0 | 275,000 | 400,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Expenditures | 140,495 | 419,800 | 538,415 | 640,586 | 642,323 | 644,083 | 645,866 | 647,671 | 649,502 | 651,357 | 653,237 |
| Excess of revenue over expenditures | 301,525 | 66,850 | -34,139 | -117,979 | -110,184 | -102,221 | -94,086 | -85,777 | -77,289 | -68,620 | -59,766 |
| Fund Balance - beginning of year | 830,973 | 1,132,498 | 1,199,348 | 1,165,209 | 1,047,230 | 937,046 | 834,825 | 740,739 | 654,962 | 577,673 | 509,053 |
| Projected Fund Balance - end of year | 1,132,498 | 1,199,348 | 1,165,209 | 1,047,230 | 937,046 | 834,825 | 740,739 | 654,962 | 577,673 | 509,053 | 449,288 |
| Fund Balance Policy⁵ | 23,416 | 24,134 | 23,070 | 23,431 | 23,721 | 24,014 | 24,311 | 24,612 | 24,917 | 25,227 | 25,540 |
| Amount over/(under) policy target | 1,109,082 | 1,175,214 | 1,142,139 | 1,023,799 | 913,325 | 810,811 | 716,427 | 630,350 | 552,756 | 483,827 | 423,748 |
| Fund balance percent of operating expenditures | 806% | 828% | 842% | 745% | 658% | 579% | 508% | 444% | 386% | 336% | 293% |

Assumptions:

¹ Taxable value increases 4% per year for 2025 and 2026, with the following years increasing at 2% per year

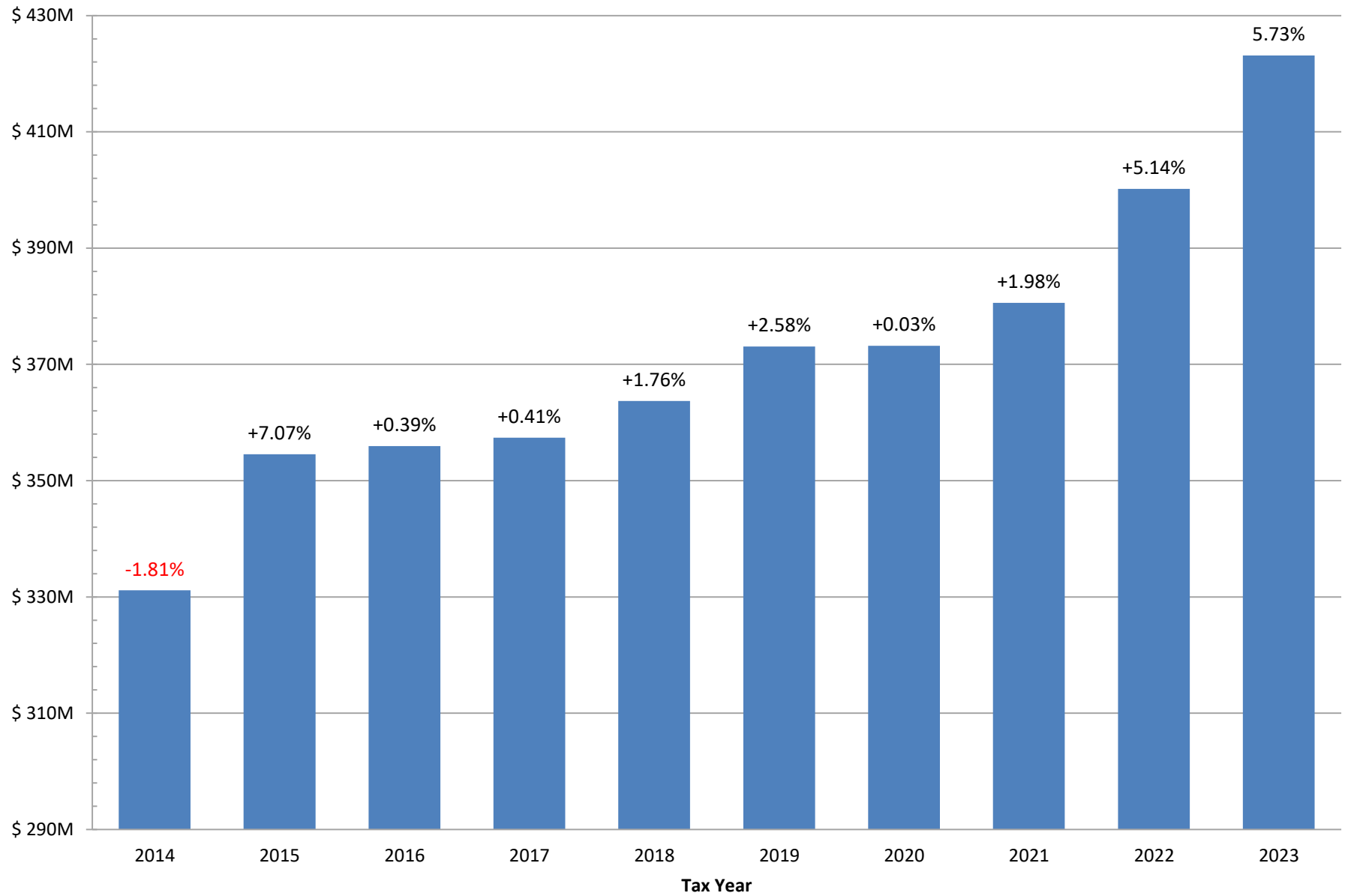
² Expenses to increase 5% per year in 2025 and 2026, with the following years increasing at 3% per year

³ Reimburse tax captures to Fire Fund for fire protection services' estimated to increase \$1,000 annually

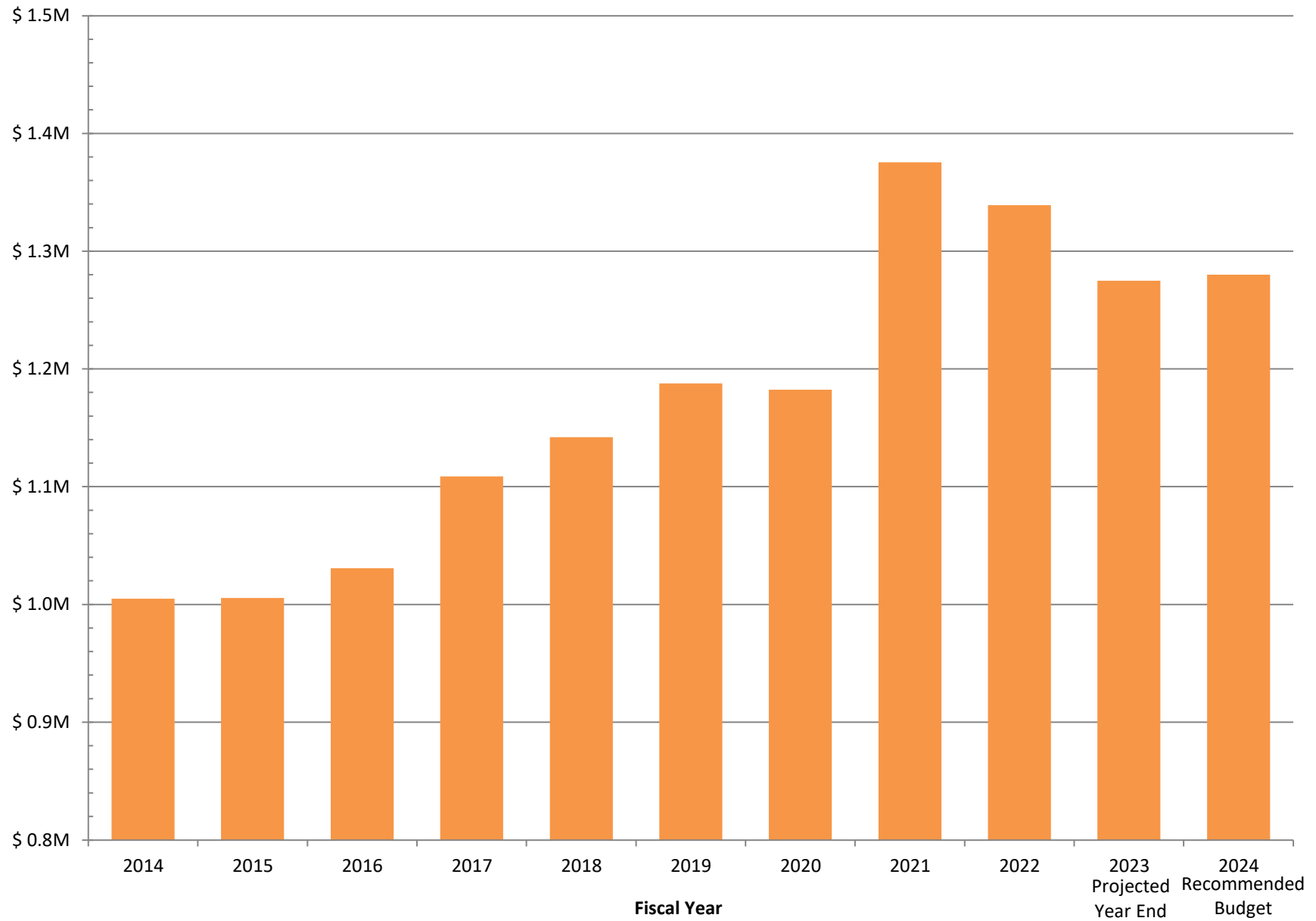
⁴ Annual spending on projects assumption \$400,000 in 2025, then \$500,000 beginning in 2026 until 2033

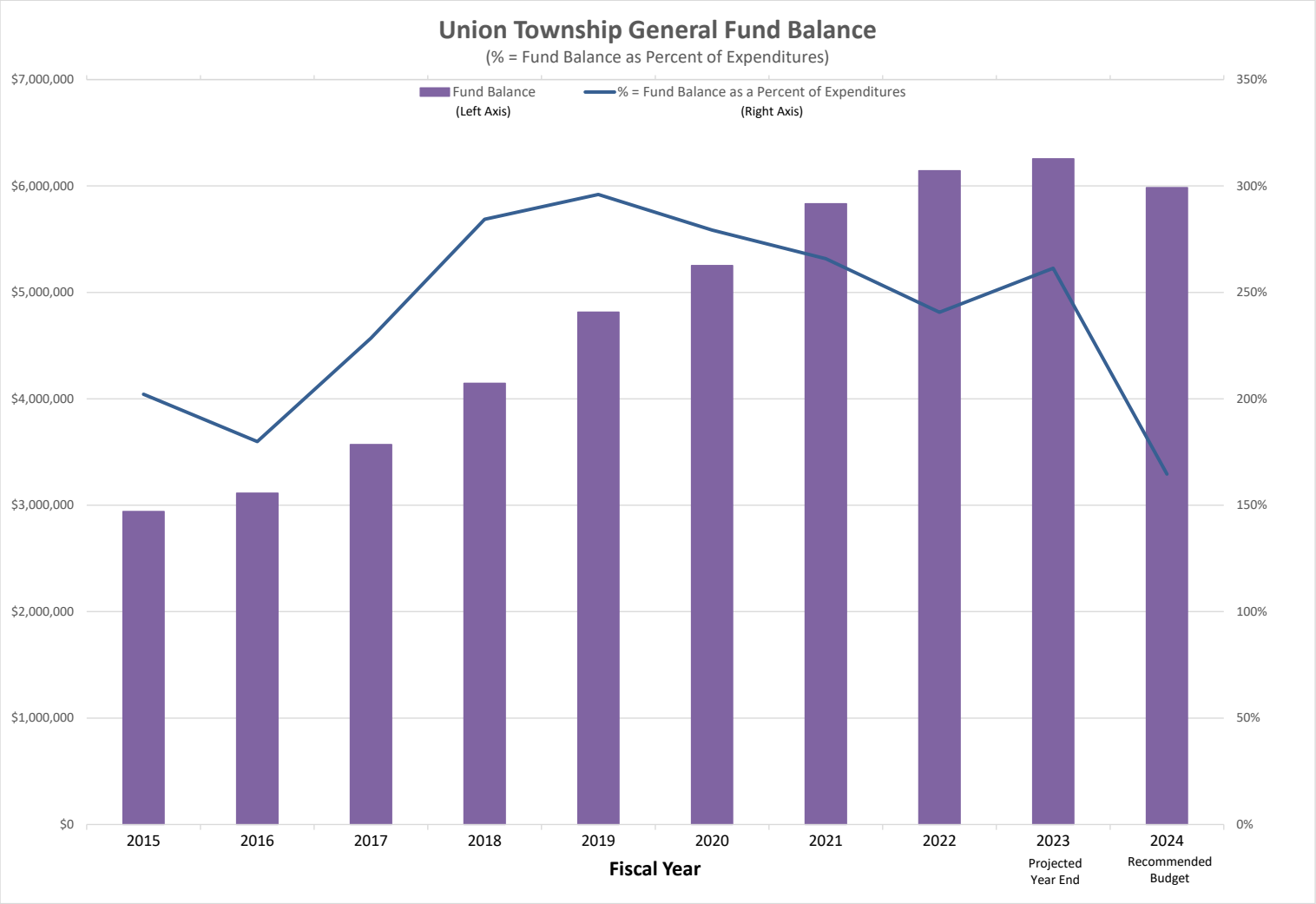
⁵ Fund balance policy equals 2 months of normal operational expenditures or 16.7% of operating expenditures

Union Township Taxable Valuation



Union Township State Shared Revenue Trend





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 13th day December 2023:

Present

-

Absent

The following budget resolution was offered by _____; and supported by _____

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: AYES: NAYES: ABSENT:

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, December 13, 2023

Lisa Cody, Clerk

Notice of Public Hearing Language for Morning Sun to be Published Sunday, November 12, 2023

*“The Charter Township of Union Board of Trustees will hold a public hearing on the proposed budget for the fiscal year 2024 at the Township Hall located at 2010 S. Lincoln Rd., Mt. Pleasant, MI on November 29, 2023, at 7:00 pm. **The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.** A copy of the budget is available for public inspection at the Township Hall located at 2010 S. Lincoln Rd., Mt. Pleasant, MI 48858.”*