

2021-22 AMENDED BUDGET



City Council

Christopher T. Eveleth, Mayor

Susan J. Osika, Mayor Pro-Tem

Janae Fear

Jerry Haber

Daniel Law

Nicholas Pidek

Robert J. Teich, Jr.

Approved June 7, 2021

Amendment No. 1 January 18, 2022

Amendment No. 2 June 21, 2022

City Budget Amendment**Amendment No. 2 to the 2021-22 Budget**

City Clerk Amy K. Kirkland noted the revised version of Amendment No. 2 that was distributed to Councilmembers at the beginning of the meeting.

Motion by Councilmember Pidek to adopt Amendment No. 2 to the 2021-22 Budget as follows:

BUDGET REPORT FOR CITY OF OWOSSO
Calculations as of 06/21/22

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
Fund 101 – GENERAL FUND						
ESTIMATED REVENUES						
000	REVENUE	8,744,235	8,898,407	7,541,381	(278,195)	8,620,212
TOTAL ESTIMATED REVENUES		8,744,235	8,898,407	7,541,381	(278,195)	8,620,212
APPROPRIATIONS						
101	CITY COUNCIL	5,300	5,300	7,436	4,226	9,526
171	CITY MANAGER	262,583	262,583	244,977	161	262,744
201	FINANCE	306,305	313,125	295,984	38,799	351,924
210	CITY ATTORNEY	118,000	118,000	101,956	(695)	117,305
215	CLERK	299,570	299,570	249,347	97	299,667
228	INFORMATION & TECHNOLOGY	134,965	134,965	93,397		134,965
253	TREASURY	167,057	167,057	152,965	32	167,089
257	ASSESSING	183,407	183,407	182,128	8,644	192,051
261	GENERAL ADMIN	352,776	437,734	455,495	69,014	506,748
265	BUILDING & GROUNDS	140,540	140,540	133,476	8,396	148,936
270	HUMAN RESOURCES	215,734	215,734	181,170	703	216,437
301	POLICE	2,263,812	2,263,812	2,167,121	32,271	2,296,083
336	FIRE	2,012,337	2,012,462	1,968,376	22,120	2,034,582
371	BUILDING AND SAFETY	344,476	344,476	533,489	239,945	584,421
441	PUBLIC WORKS	660,310	663,249	517,142	31,576	694,825
528	LEAF AND BRUSH COLLECTION	231,500	231,500	244,991	39,288	270,788
585	PARKING	33,000	33,000	26,309		33,000
720	COMMUNITY DEVELOPMENT	85,599	85,599	47,574	109	85,708
751	PARKS	203,293	203,293	215,215	39,894	243,187
755	HOLMAN POOL			441	450	450
966	TRANSFERS OUT	723,671	759,671	558,148		759,671
TOTAL APPROPRIATIONS		8,744,235	8,875,077	8,377,137	535,030	9,410,107
NET OF REVENUES/APPROPRIATIONS - FUND 101						
BEGINNING FUND BALANCE		7,598,864	7,598,864	7,598,864		7,598,864
ENDING FUND BALANCE		7,598,864	7,622,194	6,763,108	(813,225)	6,808,969
Fund 202 - MAJOR STREET FUND						
ESTIMATED REVENUES						
000	REVENUE	2,671,401	2,671,401	2,103,175	(197,514)	2,473,887
TOTAL ESTIMATED REVENUES		2,671,401	2,671,401	2,103,175	(197,514)	2,473,887
APPROPRIATIONS						
451	CONSTRUCTION	927,698	927,698	672,761	36,908	964,606
463	STREET MAINTENANCE	410,500	410,500	248,009		410,500
473	BRIDGE MAINTENANCE	12,000	12,000	479		12,000
474	TRAFFIC SERVICES-MAINTENANCE	26,500	26,500	25,560	9,900	36,400
478	SNOW & ICE CONTROL	135,000	135,000	138,936	23,750	158,750
480	TREE TRIMMING	61,800	61,800	55,162	15,500	77,300
482	ADMINISTRATION & ENGINEERING	200,250	200,250	160,426	1,779	202,029

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
485	LOCAL STREET TRANSFER	342,424	342,424	171,212		342,424
486	TRUNKLINE SURFACE MAINTENANCE	1,000	1,950	4,816	2,381	4,331
488	TRUNKLINE SWEEPING & FLUSHING	3,700	3,700	1,621	950	4,650
490	TRUNKLINE TREE TRIM & REMOVAL	200	200			200
491	TRUNKLINE STORM DRAIN, CURBS	5,500	28,127	23,485		28,127
492	TRUNKLINE ROADSIDE CLEANUP	200	210	60		210
494	TRUNKLINE TRAFFIC SIGNS	600	600	486	128	728
497	TRUNKLINE SNOW & ICE CONTROL	32,000	32,000	42,523	12,600	44,600
	TOTAL APPROPRIATIONS	2,159,372	2,182,959	1,545,536	103,896	2,286,855
	NET OF REVENUES/APPROPRIATIONS - FUND 202	512,029	488,442	557,639	(301,410)	187,032
	BEGINNING FUND BALANCE	1,413,285	1,413,285	1,413,285		1,413,285
	ENDING FUND BALANCE	1,925,314	1,901,727	1,970,924	(301,410)	1,600,317
Fund 203 - LOCAL STREET FUND						
	ESTIMATED REVENUES					
000	REVENUE	1,452,844	1,452,844	1,127,944	(27,032)	1,425,812
	TOTAL ESTIMATED REVENUES	1,452,844	1,452,844	1,127,944	(27,032)	1,425,812
	APPROPRIATIONS					
451	CONSTRUCTION	672,216	672,216	895,143	223,442	895,658
463	STREET MAINTENANCE	488,750	488,750	355,977		488,750
474	TRAFFIC SERVICES-MAINTENANCE	8,500	8,500	3,897		8,500
478	SNOW & ICE CONTROL	80,000	80,000	90,656	20,194	100,194
480	TREE TRIMMING	89,500	89,500	141,938	68,965	158,465
482	ADMINISTRATION & ENGINEERING	113,878	113,878	102,471	2,739	116,617
	TOTAL APPROPRIATIONS	1,452,844	1,452,844	1,590,082	315,340	1,768,184
	NET OF REVENUES/APPROPRIATIONS - FUND 203			(462,138)	(342,372)	(342,372)
	BEGINNING FUND BALANCE	1,282,648	1,282,648	1,282,648		1,282,648
	ENDING FUND BALANCE	1,282,648	1,282,648	820,510	(342,372)	940,276
Fund 208 - PARK/RECREATION SITES FUND						
	ESTIMATED REVENUES					
000	REVENUE	50,000	75,025	2,664	(72,336)	2,689
	TOTAL ESTIMATED REVENUES	50,000	75,025	2,664	(72,336)	2,689
	APPROPRIATIONS					
751	PARKS	50,000	75,025	76,723	16,020	91,045
	TOTAL APPROPRIATIONS	50,000	75,025	76,723	16,020	91,045
	NET OF REVENUES/APPROPRIATIONS - FUND 208			(74,059)	(88,356)	(88,356)
	BEGINNING FUND BALANCE	160,083	160,083	160,083		160,083
	ENDING FUND BALANCE	160,083	160,083	86,024	(88,356)	71,727
Fund 239 - OMS/DDA REVLG LOAN FUND						
	ESTIMATED REVENUES					
000	REVENUE	1,500	86,500	243,473	157,222	243,722
	TOTAL ESTIMATED REVENUES	1,500	86,500	243,473	157,222	243,722
	APPROPRIATIONS					
000	REVENUE			5,858	5,858	5,858
200	GEN SERVICES	1,500	10,675	93,412	82,737	93,412
	TOTAL APPROPRIATIONS	1,500	10,675	99,270	88,595	99,270
	NET OF REVENUES/APPROPRIATIONS - FUND 239		75,825	144,203	68,627	144,452
	BEGINNING FUND BALANCE	1,198,457	1,198,457	1,198,457		1,198,457
	ENDING FUND BALANCE	1,198,457	1,274,282	1,342,660	68,627	1,342,909

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
Fund 243 - OBRA #12 WOODWARD LOFT						
ESTIMATED REVENUES						
000	REVENUE	125,000	125,000	123,325		125,000
TOTAL ESTIMATED REVENUES		125,000	125,000	123,325		125,000
APPROPRIATIONS						
721	PROFESSIONAL SERVICES	1,000	1,000	1,000		1,000
964	TAX REIMBURSEMENTS	124,000	124,000			124,000
TOTAL APPROPRIATIONS		125,000	125,000	1,000		125,000
NET OF REVENUES/APPROPRIATIONS - FUND 243				122,325		
BEGINNING FUND BALANCE						
ENDING FUND BALANCE				122,325		
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
000	REVENUE		92,033	48,141		92,033
TOTAL ESTIMATED REVENUES			92,033	48,141		92,033
APPROPRIATIONS						
200	GEN SERVICES		5,680	9,105	4,182	9,862
261	GENERAL ADMIN		93,388	53,328		93,388
TOTAL APPROPRIATIONS			99,068	62,433	4,182	103,250
NET OF REVENUES/APPROPRIATIONS - FUND 248				(7,035)	(4,182)	(11,217)
BEGINNING FUND BALANCE						
ENDING FUND BALANCE				(7,035)	(4,182)	(11,217)
Fund 254 - HOUSING & REDEVELOPMENT						
ESTIMATED REVENUES						
000	REVENUE		37,500		(37,500)	
TOTAL ESTIMATED REVENUES			37,500		(37,500)	
APPROPRIATIONS						
703	GENERAL SERVICES		33,500		(33,500)	
TOTAL APPROPRIATIONS			33,500		(33,500)	
NET OF REVENUES/APPROPRIATIONS - FUND 254				4,000	(4,000)	
BEGINNING FUND BALANCE						
ENDING FUND BALANCE				4,000	(4,000)	
Fund 259 - OBRA-DIST#15 -ARMORY BUILDING						
ESTIMATED REVENUES						
000	REVENUE	80,000	80,000	70,939	(9,061)	70,939
TOTAL ESTIMATED REVENUES		80,000	80,000	70,939	(9,061)	70,939
APPROPRIATIONS						
721	PROFESSIONAL SERVICES	4,500	4,500	5,690	1,190	5,690
964	TAX REIMBURSEMENTS	75,500	75,500	65,284	(10,216)	65,284
TOTAL APPROPRIATIONS		80,000	80,000	70,974	(9,026)	70,974
NET OF REVENUES/APPROPRIATIONS - FUND 259				(35)	(35)	(35)
BEGINNING FUND BALANCE				4,190		4,190
ENDING FUND BALANCE				4,190	(35)	4,155

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
Fund 272 - OBRA FUND-DISTRICT #17 CARGILL						
ESTIMATED REVENUES						
000	REVENUE	202,720	202,720	178,372	(24,348)	178,372
TOTAL ESTIMATED REVENUES		202,720	202,720	178,372	(24,348)	178,372
APPROPRIATIONS						
721	PROFESSIONAL SERVICES	12,000	12,000	10,132	(1,868)	10,132
905	DEBT SERVICE	190,720	190,720	167,999	(22,721)	167,999
TOTAL APPROPRIATIONS		202,720	202,720	178,131	(24,589)	178,131
NET OF REVENUES/APPROPRIATIONS - FUND 272				241	241	241
BEGINNING FUND BALANCE		10,132	10,132	10,132		10,132
ENDING FUND BALANCE		10,132	10,132	10,373	241	10,373
Fund 273 - OBRA #9 ROBBINS LOFT						
ESTIMATED REVENUES						
000	REVENUE			3,228	3,228	3,228
TOTAL ESTIMATED REVENUES				3,228	3,228	3,228
APPROPRIATIONS						
721	PROFESSIONAL SERVICES			1,200	1,200	1,200
TOTAL APPROPRIATIONS				1,200	1,200	1,200
NET OF REVENUES/APPROPRIATIONS - FUND 273				2,028	2,028	2,028
BEGINNING FUND BALANCE		45,981	45,981	45,981		45,981
ENDING FUND BALANCE		45,981	45,981	48,009	2,028	48,009
Fund 275 - OBRA #11 CAPITOL BOWL						
ESTIMATED REVENUES						
000	REVENUE		358	1,339	981	1,339
TOTAL ESTIMATED REVENUES			358	1,339	981	1,339
APPROPRIATIONS						
721	PROFESSIONAL SERVICES		864		(864)	
905	DEBT SERVICE			7,716	7,716	7,716
TOTAL APPROPRIATIONS			864	7,716	6,852	7,716
NET OF REVENUES/APPROPRIATIONS - FUND 275				(6,377)	(5,871)	(6,377)
BEGINNING FUND BALANCE		6,377	6,377	6,377		6,377
ENDING FUND BALANCE		6,377	5,871		(5,871)	
Fund 276 - OBRA FUND DISTRICT #16 - QDOBA						
ESTIMATED REVENUES						
000	REVENUE	28,921	28,921	28,173	(748)	28,173
TOTAL ESTIMATED REVENUES		28,921	28,921	28,173	(748)	28,173
APPROPRIATIONS						
721	PROFESSIONAL SERVICES	750	750	535	(215)	535
905	DEBT SERVICE	28,171	28,171	28,171		28,171
TOTAL APPROPRIATIONS		28,921	28,921	28,706	(215)	28,706
NET OF REVENUES/APPROPRIATIONS - FUND 276				(533)	(533)	(533)
BEGINNING FUND BALANCE		9,507	9,507	9,507		9,507
ENDING FUND BALANCE		9,507	9,507	8,974	(533)	8,974

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
Fund 277 - OBRA FUND DISTRICT #20 - J&H OIL						
ESTIMATED REVENUES						
000	REVENUE		116,888	130,282	13,394	130,282
TOTAL ESTIMATED REVENUES			116,888	130,282	13,394	130,282
APPROPRIATIONS						
901	CAPITAL OUTLAY		116,888	130,282	13,394	130,282
TOTAL APPROPRIATIONS			116,888	130,282	13,394	130,282
NET OF REVENUES/APPROPRIATIONS - FUND 277						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
Fund 280 - OBRA FUND-DISTRICT #21 - 152 E HOWARD						
ESTIMATED REVENUES						
000	REVENUE				5,000	5,000
TOTAL ESTIMATED REVENUES					5,000	5,000
APPROPRIATIONS						
721	PROFESSIONAL SERVICES				5,000	5,000
TOTAL APPROPRIATIONS					5,000	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 280						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
Fund 283 - OBRA FUND-DISTRICT#3-TIAL						
ESTIMATED REVENUES						
000	REVENUE	27,897	27,897	27,562	(335)	27,562
TOTAL ESTIMATED REVENUES		27,897	27,897	27,562	(335)	27,562
APPROPRIATIONS						
721	PROFESSIONAL SERVICES	750	750	750		750
905	DEBT SERVICE	26,000	26,000	22,407	(3,593)	22,407
964	TAX REIMBURSEMENTS	1,147	1,147			1,147
TOTAL APPROPRIATIONS		27,897	27,897	23,157	(3,593)	24,304
NET OF REVENUES/APPROPRIATIONS - FUND 283						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
Fund 287 - ARPA - AMERICAN RESCUE PLAN ACT						
ESTIMATED REVENUES						
000	REVENUE		1,511,620	759,646	750	1,512,370
TOTAL ESTIMATED REVENUES			1,511,620	759,646	750	1,512,370
NET OF REVENUES/APPROPRIATIONS - FUND 287						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
Fund 297 - HISTORICAL FUND						
ESTIMATED REVENUES						
000	REVENUE	32,900	32,925	46,945	18,334	51,259
TOTAL ESTIMATED REVENUES		32,900	32,925	46,945	18,334	51,259

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
APPROPRIATIONS						
797	HISTORICAL COMMISSION	16,860	20,775	16,207	(2,421)	18,354
798	CASTLE	8,834	8,834	14,745	6,717	15,551
799	GOULD HOUSE	5,234	5,234	9,377	5,467	10,701
800	COMSTOCK/WOODARD	500	500	448		500
TOTAL APPROPRIATIONS		31,428	35,343	40,777	9,763	45,106
NET OF REVENUES/APPROPRIATIONS - FUND 297						
BEGINNING FUND BALANCE		1,472	(2,418)	6,168	8,571	6,153
ENDING FUND BALANCE		69,998	69,998	69,998		69,998
		71,470	67,580	76,166	8,571	76,151
Fund 298 - HISTORICAL SITES FUND						
ESTIMATED REVENUES						
000	REVENUE	129,500	207,353	2,662	(204,691)	2,662
TOTAL ESTIMATED REVENUES		129,500	207,353	2,662	(204,691)	2,662
APPROPRIATIONS						
799	GOULD HOUSE	129,500	200,000	210,015	10,015	210,015
TOTAL APPROPRIATIONS		129,500	200,000	210,015	10,015	210,015
NET OF REVENUES/APPROPRIATIONS - FUND 298						
BEGINNING FUND BALANCE			7,353	(207,353)	(214,706)	(207,353)
ENDING FUND BALANCE		207,354	207,354	207,354		207,354
		207,354	214,707	1	(214,706)	1
Fund 301 - GENERAL DEBT SERVICE (VOTED)						
ESTIMATED REVENUES						
000	REVENUE	804,777	812,148	778,573	(33,575)	778,573
TOTAL ESTIMATED REVENUES		804,777	812,148	778,573	(33,575)	778,573
APPROPRIATIONS						
905	DEBT SERVICE	804,777	804,777	794,416	(10,361)	794,416
TOTAL APPROPRIATIONS		804,777	804,777	794,416	(10,361)	794,416
NET OF REVENUES/APPROPRIATIONS - FUND 301						
BEGINNING FUND BALANCE			7,371	(15,843)	(23,214)	(15,843)
ENDING FUND BALANCE		67,877	67,877	67,877		67,877
		67,877	75,248	52,034	(23,214)	52,034
Fund 303 - DEBT SERVICE-2010 GO BONDS						
ESTIMATED REVENUES						
000	REVENUE	86,908	86,908		(86,908)	
TOTAL ESTIMATED REVENUES		86,908	86,908		(86,908)	
APPROPRIATIONS						
905	DEBT SERVICE	86,908	86,908		(86,908)	
TOTAL APPROPRIATIONS		86,908	86,908		(86,908)	
NET OF REVENUES/APPROPRIATIONS - FUND 303						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
Fund 304 - 2009 LTGO DEBT						
ESTIMATED REVENUES						
000	REVENUE	76,460	76,460	66,756	(9,704)	66,756
TOTAL ESTIMATED REVENUES		76,460	76,460	66,756	(9,704)	66,756

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APPROPRIATIONS						
905	DEBT SERVICE	76,460	76,210	66,756	(9,454)	66,756
TOTAL APPROPRIATIONS		76,460	76,210	66,756	(9,454)	66,756
NET OF REVENUES/APPROPRIATIONS - FUND 304			250		(250)	
BEGINNING FUND BALANCE						
ENDING FUND BALANCE			250		(250)	
Fund 401 - CAPITAL PROJECT FUND						
ESTIMATED REVENUES						
000	REVENUE	820,453	820,453	528,577	(122,350)	698,103
TOTAL ESTIMATED REVENUES		820,453	820,453	528,577	(122,350)	698,103
APPROPRIATIONS						
000	REVENUE	820,453	827,473	469,195		827,473
TOTAL APPROPRIATIONS		820,453	827,473	469,195		827,473
NET OF REVENUES/APPROPRIATIONS - FUND 401			(7,020)	59,382	(122,350)	(129,370)
BEGINNING FUND BALANCE			152,919	152,919		152,919
ENDING FUND BALANCE			152,919	145,899	(122,350)	23,549
Fund 409 - CAPITAL PROJECTS-STREET PROGRAM						
ESTIMATED REVENUES						
000	REVENUE	1,174,084	1,173,983	139	(1,173,843)	140
TOTAL ESTIMATED REVENUES		1,174,084	1,173,983	139	(1,173,843)	140
APPROPRIATIONS						
966	TRANSFERS OUT	1,174,084	1,173,983	1,173,983		1,173,983
TOTAL APPROPRIATIONS		1,174,084	1,173,983	1,173,983		1,173,983
NET OF REVENUES/APPROPRIATIONS - FUND 409				(1,173,844)	(1,173,843)	(1,173,843)
BEGINNING FUND BALANCE			1,173,843	1,173,843	1,173,843	1,173,843
ENDING FUND BALANCE			1,173,843	1,173,843	(1)	(1,173,843)
Fund 494 - CAPITAL PROJECTS FUND-DOWNTOWN						
ESTIMATED REVENUES						
000	REVENUE	20,000	37,160	34,665	(2,495)	34,665
TOTAL ESTIMATED REVENUES		20,000	37,160	34,665	(2,495)	34,665
APPROPRIATIONS						
271	ADMINISTRATIVE	20,000	37,160	37,160		37,160
TOTAL APPROPRIATIONS		20,000	37,160	37,160		37,160
NET OF REVENUES/APPROPRIATIONS - FUND 494				(2,495)	(2,495)	(2,495)
BEGINNING FUND BALANCE			36,291	36,291	36,291	36,291
ENDING FUND BALANCE			36,291	36,291	33,796	33,796
Fund 588 - TRANSPORTATION FUND						
ESTIMATED REVENUES						
000	REVENUE	40,000	69,595	44,452	(25,143)	44,452
TOTAL ESTIMATED REVENUES		40,000	69,595	44,452	(25,143)	44,452
APPROPRIATIONS						
200	GEN SERVICES	88,089	69,595	70,235		69,595
TOTAL APPROPRIATIONS		88,089	69,595	70,235		69,595

DEPT DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
NET OF REVENUES/APPROPRIATIONS - FUND 588	(48,089)		(25,783)	(25,143)	(25,143)
BEGINNING FUND BALANCE	107,137	107,137	107,137		107,137
ENDING FUND BALANCE	59,048	107,137	81,354	(25,143)	81,994
Fund 590 - SEWER FUND					
ESTIMATED REVENUES					
000 REVENUE	2,081,500	2,083,400	1,733,110	17,293	2,100,693
TOTAL ESTIMATED REVENUES	2,081,500	2,083,400	1,733,110	17,293	2,100,693
APPROPRIATIONS					
200 GEN SERVICES	1,896,533	1,901,633	1,968,968	123,573	2,025,206
549 SEWER OPERATIONS	251,677	251,677	166,170	23,414	275,091
901 CAPITAL OUTLAY			105,381	105,381	105,381
905 DEBT SERVICE	122,195	122,195	124,151	1,956	124,151
TOTAL APPROPRIATIONS	2,270,405	2,275,505	2,364,670	254,324	2,529,829
NET OF REVENUES/APPROPRIATIONS - FUND 590	(188,905)	(192,105)	(631,560)	(237,031)	(429,136)
BEGINNING FUND BALANCE	3,866,785	3,866,785	3,866,785		3,866,785
ENDING FUND BALANCE	3,677,880	3,674,680	3,235,225	(237,031)	3,437,649
Fund 591 - WATER FUND					
ESTIMATED REVENUES					
000 REVENUE	4,032,200	4,077,868	3,463,378	205,060	4,282,928
TOTAL ESTIMATED REVENUES	4,032,200	4,077,868	3,463,378	205,060	4,282,928
APPROPRIATIONS					
200 GEN SERVICES	549,170	560,965	337,820	76,363	637,328
552 WATER UNDERGROUND	1,678,877	1,678,877	973,829	35,913	1,714,790
553 WATER FILTRATION	1,259,444	1,258,244	1,291,166	147,255	1,405,499
901 CAPITAL OUTLAY	683,728	683,728	323,227	(55,784)	627,944
905 DEBT SERVICE	670,538	670,538	752,960	82,422	752,960
TOTAL APPROPRIATIONS	4,841,757	4,852,352	3,679,002	286,169	5,138,521
NET OF REVENUES/APPROPRIATIONS - FUND 591	(809,557)	(774,484)	(215,624)	(81,109)	(855,593)
BEGINNING FUND BALANCE	13,373,762	13,373,762	13,373,762		13,373,762
ENDING FUND BALANCE	12,564,205	12,599,278	13,158,138	(81,109)	12,518,169
Fund 599 - WASTEWATER FUND					
ESTIMATED REVENUES					
000 REVENUE	5,487,110	5,487,110	2,846,811	311,738	5,798,848
TOTAL ESTIMATED REVENUES	5,487,110	5,487,110	2,846,811	311,738	5,798,848
APPROPRIATIONS					
200 GEN SERVICES			6,240	6,240	6,240
548 WASTEWATER OPERATIONS	1,947,329	1,951,529	1,561,723	112,130	2,063,659
901 CAPITAL OUTLAY	3,092,900	3,092,900	135,128	113,679	3,206,579
905 DEBT SERVICE	132,000	132,000	128,548	(3,452)	128,548
TOTAL APPROPRIATIONS	5,172,229	5,176,429	1,831,639	228,597	5,405,026
NET OF REVENUES/APPROPRIATIONS - FUND 599	314,881	310,681	1,015,172	83,141	393,822
BEGINNING FUND BALANCE	4,185,757	4,185,757	4,185,757		4,185,757
ENDING FUND BALANCE	4,500,638	4,496,438	5,200,929	83,141	4,579,579
Fund 661 - FLEET MAINTENANCE FUND					
ESTIMATED REVENUES					
000 REVENUE	705,000	705,000	860,658	232,838	937,838
TOTAL ESTIMATED REVENUES	705,000	705,000	860,658	232,838	937,838

DEPT	DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
APPROPRIATIONS						
594	FLEET MAINTENANCE	335,553	336,378	330,610	47,709	384,087
901	CAPITAL OUTLAY	270,000	270,000	348,332	80,000	350,000
TOTAL APPROPRIATIONS		605,553	606,378	678,942	127,709	734,087
NET OF REVENUES/APPROPRIATIONS - FUND 661						
BEGINNING FUND BALANCE		3,616,462	3,616,462	3,616,462		3,616,462
ENDING FUND BALANCE		3,715,909	3,715,084	3,798,178	105,129	3,820,213
Fund 854 - 2009 SPECIAL ASSESSMENT						
ESTIMATED REVENUES						
000	REVENUE		2,986	6,529	3,543	6,529
TOTAL ESTIMATED REVENUES			2,986	6,529	3,543	6,529
NET OF REVENUES/APPROPRIATIONS - FUND 854						
BEGINNING FUND BALANCE			2,986	6,529	3,543	6,529
ENDING FUND BALANCE			2,986	6,529	3,543	6,529
Fund 857 - 2012 SPECIAL ASSESSMENT						
ESTIMATED REVENUES						
000	REVENUE		3,721	7,274	3,553	7,274
TOTAL ESTIMATED REVENUES			3,721	7,274	3,553	7,274
NET OF REVENUES/APPROPRIATIONS - FUND 857						
BEGINNING FUND BALANCE			3,721	7,274	3,553	7,274
ENDING FUND BALANCE			3,721	7,274	3,553	7,274
Fund 858 - 2013 SPECIAL ASSESSMENT						
ESTIMATED REVENUES						
000	REVENUE		2,660	2,904	244	2,904
TOTAL ESTIMATED REVENUES			2,660	2,904	244	2,904
NET OF REVENUES/APPROPRIATIONS - FUND 858						
BEGINNING FUND BALANCE			2,660	2,904	244	2,904
ENDING FUND BALANCE			2,660	2,904	244	2,904
Fund 864 - 2016 SPECIAL ASSESSMENT						
ESTIMATED REVENUES						
000	REVENUE		2,235	4,526	2,291	4,526
TOTAL ESTIMATED REVENUES			2,235	4,526	2,291	4,526
NET OF REVENUES/APPROPRIATIONS - FUND 864						
BEGINNING FUND BALANCE			2,235	4,526	2,291	4,526
ENDING FUND BALANCE			2,235	4,526	2,291	4,526
Fund 865 - 2017 SPECIAL ASSESSMENTS						
ESTIMATED REVENUES						
000	REVENUE		27,731	52,185	24,454	52,185
TOTAL ESTIMATED REVENUES			27,731	52,185	24,454	52,185
NET OF REVENUES/APPROPRIATIONS - FUND 865						
BEGINNING FUND BALANCE			27,731	52,185	24,454	52,185
ENDING FUND BALANCE			27,731	52,185	24,454	52,185

DEPT DESCRIPTION	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY (thru 06/21)	2021-22 AMOUNT CHANGE	2021-22 Q4 BUDGET AMENDMENT
Fund 866 - 2018 SPECIAL ASSESSMENTS					
ESTIMATED REVENUES					
000 REVENUE		85,756	106,714	20,858	106,614
TOTAL ESTIMATED REVENUES		85,756	106,714	20,858	106,614
NET OF REVENUES/APPROPRIATIONS - FUND 866		85,756	106,714	20,858	106,614
BEGINNING FUND BALANCE					
ENDING FUND BALANCE		85,756	106,714	20,858	106,614
Fund 867 - 2019 SPECIAL ASSESSMENTS					
ESTIMATED REVENUES					
000 REVENUE		75,332	87,067	11,735	87,067
TOTAL ESTIMATED REVENUES		75,332	87,067	11,735	87,067
NET OF REVENUES/APPROPRIATIONS - FUND 867		75,332	87,067	11,735	87,067
BEGINNING FUND BALANCE					
ENDING FUND BALANCE		75,332	87,067	11,735	87,067
Fund 868 - 2020 SPECIAL ASSESSMENTS					
ESTIMATED REVENUES					
000 REVENUE		30,822	49,627	18,805	49,627
TOTAL ESTIMATED REVENUES		30,822	49,627	18,805	49,627
NET OF REVENUES/APPROPRIATIONS - FUND 868		30,822	49,627	18,805	49,627
BEGINNING FUND BALANCE					
ENDING FUND BALANCE		30,822	49,627	18,805	49,627
Fund 869 - 2021 SPECIAL ASSESSMENTS					
ESTIMATED REVENUES					
000 REVENUE		171,341	186,311	14,970	186,311
TOTAL ESTIMATED REVENUES		171,341	186,311	14,970	186,311
NET OF REVENUES/APPROPRIATIONS - FUND 869		171,341	186,311	14,970	186,311
BEGINNING FUND BALANCE					
ENDING FUND BALANCE		171,341	186,311	14,970	186,311

Motion supported by Mayor Pro-Tem Osika.

Roll Call Vote.

AYES: Councilmembers Fear, Teich, Mayor Pro-Tem Osika, Councilmembers Law, Haber, Pidek, and Mayor Eveleth.

NAYS: None.

Master Plan Implementation Goals: All of them!

I hereby certify that the foregoing document is a true and complete copy of an action authorized by the Owosso City Council at the regular meeting of June 21, 2022.


Amy K. Kirkland, City Clerk



City Budget Amendment – 2021-22 Budget Amendment No. 1

Motion by Mayor Pro-Tem Osika to adopt Amendment No. 1 to the 2021-2022 Budget as follows:

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
ESTIMATED REVENUES	101 - GENERAL FUND			
101-000-501.506	GRANT-FEDERAL		56,178	56,178
101-000-539.531	LOCAL GRANT		2,000	2,000
101-000-539.573	LOCAL COMMUNITY STABILIZATION SHARE	65,000	75,000	10,000
101-000-539.575	REVENUE SHARING-CONSTITUTIONAL	1,279,571	1,406,485	126,914
101-000-662.000	DRUG FORFEITURES-ADJUDICATED		100	100
101-000-664.665	INTEREST INCOME-RESTRICTED ASSETS		50	50
101-000-664.666	ICMA INTEREST INCOME		50	50
101-000-671.673	SALE OF FIXED ASSETS		9,263	9,263
101-000-671.675	DONATIONS-PRIVATE		11,500	11,500
101-000-671.687	INSURANCE REFUNDS	125,000	116,123	(8,877)
101-000-671.692	RECOVERY OF BAD DEBTS		1,500	1,500
101-000-695.699	APPROPRIATION OF FUND BALANCE	827,490	772,984	(54,506)
TOTAL ESTIMATED REVENUES		8,744,235	8,898,407	154,172
APPROPRIATIONS	GENERAL FUND			
101-201-702.100	SALARIES	182,366	145,806	(36,560)
101-201-715.000	SOCIAL SECURITY (FICA)	14,345	11,155	(3,190)
101-201-818.000	CONTRACTUAL SERVICES	3,430	50,000	46,570
101-299-856.000	MISCELLANEOUS		84,958	84,958
101-335-716.000	FRINGES		125	125
101-441-702.400	WAGES - TEMPORARY		2,730	2,730
101-441-715.000	SOCIAL SECURITY (FICA)	40,773	40,982	209
101-966-999.296	TRANSFER TO DDA		36,000	36,000
TOTAL APPROPRIATIONS		8,744,235	8,875,077	130,842
NET OF REVENUES/APPROPRIATIONS - FUND 101			23,330	23,330
BEGINNING FUND BALANCE		6,799,527	6,799,527	
ENDING FUND BALANCE		6,799,527	6,822,857	23,330
ESTIMATED REVENUES	202 - MAJOR STREET FUND			
TOTAL ESTIMATED REVENUES		2,671,401	2,671,401	
APPROPRIATIONS	MAJOR STREET FUND			
202-486-728.000	OPERATING SUPPLIES		750	750
202-486-843.000	EQUIPMENT RENTAL		200	200
202-491-818.000	CONTRACTUAL SERVICES		22,627	22,627
202-492-843.000	EQUIPMENT RENTAL		10	10
TOTAL APPROPRIATIONS		2,159,372	2,182,959	23,587
ENDING FUND BALANCE - FUND 202		1,642,176	2,130,618	(23,587)
BEGINNING FUND BALANCE		1,130,147	1,642,176	512,029
ENDING FUND BALANCE		1,642,176	2,130,618	488,442
ESTIMATED REVENUES	208 - PARK/RECREATION SITES FUND			
208-000-664.664	INTEREST INCOME		25	25
208-000-695.699	APPROPRIATION OF FUND BALANCE	50,000	75,000	25,000
TOTAL ESTIMATED REVENUES		50,000	75,025	25,025

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
APPROPRIATIONS	PARK/RECREATION SITES FUND			
208-756-831.000	BUILDING MAINTENANCE		25	25
208-756-974.000	SYSTEM IMPROVEMENTS	50,000	75,000	25,000
TOTAL APPROPRIATIONS		50,000	75,025	25,025
NET OF REVENUES/APPROPRIATIONS - FUND 208				
BEGINNING FUND BALANCE		125,934	125,934	
ENDING FUND BALANCE		125,934	125,934	
ESTIMATED REVENUES	273 - OMS/DDA REVLG LOAN FUND			
273-000-671.686	LOAN REPAYMENTS		86,000	86,000
273-000-695.699	APPROPRIATION OF FUND BALANCE	1,000		(1,000)
TOTAL ESTIMATED REVENUES		1,500	86,500	85,000
APPROPRIATIONS	OMS/DDA REVLG LOAN FUND			
273-200-818.000	CONTRACTUAL SERVICES		9,175	9,175
TOTAL APPROPRIATIONS		1,500	10,675	9,175
NET OF REVENUES/APPROPRIATIONS - FUND 273				
BEGINNING FUND BALANCE		1,231,276	1,231,276	
ENDING FUND BALANCE		1,231,276	1,307,101	75,825
ESTIMATED REVENUES	275 - OUSING & REDEVELOPMENT			
275-000-501.522	GRANT - MSHDA: NEP		37,500	37,500
TOTAL ESTIMATED REVENUES			37,500	37,500
APPROPRIATIONS	HOUSING & REDEVELOPMENT			
275-690-818.100	CONTRACTUAL-HOUSING		33,500	33,500
TOTAL APPROPRIATIONS			33,500	33,500
NET OF REVENUES/APPROPRIATIONS - FUND 275				
BEGINNING FUND BALANCE		73	73	
ENDING FUND BALANCE		73	4,073	4,000
ESTIMATED REVENUES	277 - OBRA FUND DISTRICT #20 - J&H OIL			
277-000-539.529	STATE SOURCES		116,888	116,888
TOTAL ESTIMATED REVENUES			116,888	116,888
APPROPRIATIONS	OBRA FUND DISTRICT #20 - J&H OIL			
277-901-965.000	CAPITAL CONTRIBUTION-PRIVATE		116,888	116,888
TOTAL APPROPRIATIONS			116,888	116,888
NET OF REVENUES/APPROPRIATIONS - FUND 277				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				
ESTIMATED REVENUES	287 - ARPA - AMERICAN RESCUE PLAN ACT			
287-000-528.000	OTHER FEDERAL GRANTS		1,511,520	1,511,520
287-000-664.664	INTEREST INCOME		100	100
TOTAL ESTIMATED REVENUES			1,511,620	1,511,620
NET OF REVENUES/APPROPRIATIONS - FUND 287				
BEGINNING FUND BALANCE			1,511,620	1,511,620
ENDING FUND BALANCE			1,511,620	1,511,620

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
ESTIMATED REVENUES	291 - OBRA FUND-DIST#11(CAPITOL BOWL)			
291-000-401.407	OBRA:TAX CAPTURE		358	358
TOTAL ESTIMATED REVENUES			358	358
APPROPRIATIONS	OBRA FUND-DIST#11(CAPITOL BOWL)			
291-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE		864	864
TOTAL APPROPRIATIONS			864	864
NET OF REVENUES/APPROPRIATIONS - FUND 291			(506)	(506)
BEGINNING FUND BALANCE		6,017	6,017	
ENDING FUND BALANCE		6,017	5,511	(506)
ESTIMATED REVENUES	296 - DOWNTOWN DEVELOPMENT AUTHORITY			
296-000-600.626	CHARGE FOR SERVICES RENDERED		56,033	56,033
296-000-695.101	GENERAL FUND TRANSFER		36,000	36,000
TOTAL ESTIMATED REVENUES			92,033	92,033
APPROPRIATIONS	DOWNTOWN DEVELOPMENT AUTHORITY			
296-200-728.000	OPERATING SUPPLIES		2,500	2,500
296-200-810.000	INSURANCE & BONDS		3,000	3,000
296-200-820.300	TELEPHONE		180	180
296-299-702.100	SALARIES		62,000	62,000
296-299-715.000	SOCIAL SECURITY (FICA)		4,743	4,743
296-299-716.100	HEALTH INSURANCE		18,913	18,913
296-299-716.200	DENTAL INSURANCE		748	748
296-299-716.300	OPTICAL INSURANCE		111	111
296-299-716.400	LIFE INSURANCE		456	456
296-299-716.500	DISABILITY INSURANCE		364	364
296-299-717.000	UNEMPLOYMENT INSURANCE		33	33
296-299-718.200	DEFINED CONTRIBUTION		5,580	5,580
296-299-719.000	WORKERS' COMPENSATION		440	440
TOTAL APPROPRIATIONS			99,068	99,068
NET OF REVENUES/APPROPRIATIONS - FUND 296			(7,035)	(7,035)
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			(7,035)	(7,035)
ESTIMATED REVENUES	297 - HISTORICAL FUND			
297-000-664.664	INTEREST INCOME		25	25
TOTAL ESTIMATED REVENUES		32,900	32,925	25
APPROPRIATIONS	HISTORICAL FUND			
297-797-719.000	WORKERS' COMPENSATION		15	15
297-799-820.000	UTILITIES		3,900	3,900
TOTAL APPROPRIATIONS		31,428	35,343	3,915
NET OF REVENUES/APPROPRIATIONS - FUND 297		1,472	(2,418)	(3,890)
BEGINNING FUND BALANCE		63,010	64,482	1,472
ENDING FUND BALANCE		64,482	62,064	(2,418)
ESTIMATED REVENUES	298 - HISTORICAL SITES FUND			
298-000-695.699	APPROPRIATION OF FUND BALANCE	129,500	207,353	77,853
TOTAL ESTIMATED REVENUES		129,500	207,353	77,853

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
APPROPRIATIONS	HISTORICAL SITES FUND			
298-799-831.000	BUILDING MAINTENANCE	129,500	200,000	70,500
TOTAL APPROPRIATIONS		129,500	200,000	70,500
NET OF REVENUES/APPROPRIATIONS - FUND 298			7,353	7,353
BEGINNING FUND BALANCE		114,870	114,870	
ENDING FUND BALANCE		114,870	122,223	7,353
ESTIMATED REVENUES	327 - DEBT SERVICE			
327-000-695.698	OTHER FINANCING SOURCES		7,371	7,371
TOTAL ESTIMATED REVENUES		804,777	812,148	7,371
APPROPRIATIONS	Fund 327 - DEBT SERVICE			
TOTAL APPROPRIATIONS		804,777	804,777	
NET OF REVENUES/APPROPRIATIONS - FUND 327			7,371	7,371
BEGINNING FUND BALANCE		30,624	30,624	
ENDING FUND BALANCE		30,624	37,995	7,371
ESTIMATED REVENUES	368 - 2009 SPECIAL ASSESSMENT			
368-000-664.664	INTEREST INCOME		2,986	2,986
TOTAL ESTIMATED REVENUES			2,986	2,986
NET OF REVENUES/APPROPRIATIONS - FUND 368			2,986	2,986
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			2,986	2,986
ESTIMATED REVENUES	374 - 2012 SPECIAL ASSESSMENT			
374-000-401.404	SPECIAL ASSESSMENTS		3,510	3,510
374-000-401.445	INTEREST & PENALTIES ON TAXES		211	211
TOTAL ESTIMATED REVENUES			3,721	3,721
NET OF REVENUES/APPROPRIATIONS - FUND 374			3,721	3,721
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			3,721	3,721
ESTIMATED REVENUES	376 - 2013 SPECIAL ASSESSMENT			
376-000-401.404	SPECIAL ASSESSMENTS		2,364	2,364
376-000-401.445	INTEREST & PENALTIES ON TAXES		296	296
TOTAL ESTIMATED REVENUES			2,660	2,660
NET OF REVENUES/APPROPRIATIONS - FUND 376			2,660	2,660
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			2,660	2,660
ESTIMATED REVENUES	382 - 2016 SPECIAL ASSESSMENT			
382-000-401.404	SPECIAL ASSESSMENTS		1,397	1,397
382-000-401.445	INTEREST & PENALTIES ON TAXES		838	838
TOTAL ESTIMATED REVENUES			2,235	2,235
NET OF REVENUES/APPROPRIATIONS - FUND 382			2,235	2,235
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			2,235	2,235

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
ESTIMATED REVENUES	383 - 2017 SPECIAL ASSESSMENTS			
383-000-401.404	SPECIAL ASSESSMENTS		23,058	23,058
383-000-401.445	INTEREST & PENALTIES ON TAXES		4,673	4,673
TOTAL ESTIMATED REVENUES			27,731	27,731
NET OF REVENUES/APPROPRIATIONS - FUND 383			27,731	27,731
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			27,731	27,731
ESTIMATED REVENUES	384 - 2018 SPECIAL ASSESSMENTS			
384-000-401.404	SPECIAL ASSESSMENTS		69,229	69,229
384-000-401.445	INTEREST & PENALTIES ON TAXES		16,527	16,527
TOTAL ESTIMATED REVENUES			85,756	85,756
NET OF REVENUES/APPROPRIATIONS - FUND 384			85,756	85,756
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			85,756	85,756
ESTIMATED REVENUES	385 - 2019 SPECIAL ASSESSMENTS			
385-000-401.404	SPECIAL ASSESSMENTS		68,046	68,046
385-000-401.445	INTEREST & PENALTIES ON TAXES		7,286	7,286
TOTAL ESTIMATED REVENUES			75,332	75,332
NET OF REVENUES/APPROPRIATIONS - FUND 385			75,332	75,332
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			75,332	75,332
ESTIMATED REVENUES	386 - 2020 SPECIAL ASSESSMENTS			
386-000-401.404	SPECIAL ASSESSMENTS		24,649	24,649
386-000-401.445	INTEREST & PENALTIES ON TAXES		6,173	6,173
TOTAL ESTIMATED REVENUES			30,822	30,822
NET OF REVENUES/APPROPRIATIONS - FUND 386			30,822	30,822
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			30,822	30,822
ESTIMATED REVENUES	387 - 2021 SPECIAL ASSESSMENTS			
387-000-401.404	SPECIAL ASSESSMENTS		171,269	171,269
387-000-401.445	INTEREST & PENALTIES ON TAXES		72	72
TOTAL ESTIMATED REVENUES			171,341	171,341
NET OF REVENUES/APPROPRIATIONS - FUND 387			171,341	171,341
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			171,341	171,341
ESTIMATED REVENUES	397 - 2009 LTGO DEBT			
TOTAL ESTIMATED REVENUES		76,460	76,460	
APPROPRIATIONS	Fund 397 - 2009 LTGO DEBT			
397-905-980.998	PAYING AGENT FEES	750	500	(250)
TOTAL APPROPRIATIONS		76,460	76,210	(250)

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 397			250	250
BEGINNING FUND BALANCE				
ENDING FUND BALANCE			250	250
ESTIMATED REVENUES	401 - CAPITAL PROJECT FUND			
TOTAL ESTIMATED REVENUES		820,453	820,453	
APPROPRIATIONS	Fund 401 - CAPITAL PROJECT FUND			
401-000-975.000	BUILDING IMPROVEMENTS	342,980	350,000	7,020
TOTAL APPROPRIATIONS		820,453	827,473	7,020
NET OF REVENUES/APPROPRIATIONS - FUND 401			(7,020)	(7,020)
BEGINNING FUND BALANCE		181,053	181,053	
ENDING FUND BALANCE		181,053	174,033	(7,020)
ESTIMATED REVENUES	411 - CAPITAL PROJECTS-STREET PROGRAM			
411-000-664.664	INTEREST INCOME		140	140
411-000-695.699	APPROPRIATION OF FUND BALANCE	1,174,084	1,173,843	(241)
TOTAL ESTIMATED REVENUES		1,174,084	1,173,983	(101)
APPROPRIATIONS	Fund 411 - CAPITAL PROJECTS-STREET PROGRAM			
411-966-999.202	TRANSFER TO MAJOR STREET	674,084	668,993	(5,091)
411-966-999.203	TRANSFER TO LOCAL STREET	500,000	504,990	4,990
TOTAL APPROPRIATIONS		1,174,084	1,173,983	(101)
NET OF REVENUES/APPROPRIATIONS - FUND 411				
BEGINNING FUND BALANCE		2,173,241	2,173,241	
ENDING FUND BALANCE		2,173,241	2,173,241	
ESTIMATED REVENUES	494 - CAPITAL PROJECTS FUND			
Dept 000 - REVENUE				
494-000-529.530	INFRASTRUCTURE		34,665	34,665
494-000-695.699	APPROPRIATION OF FUND BALANCE	20,000	2,495	(17,505)
TOTAL ESTIMATED REVENUES		20,000	37,160	17,160
APPROPRIATIONS	Fund 494 - CAPITAL PROJECTS FUND			
494-270-834.000	MAINTENANCE	20,000	37,160	17,160
TOTAL APPROPRIATIONS		20,000	37,160	17,160
NET OF REVENUES/APPROPRIATIONS - FUND 494				
BEGINNING FUND BALANCE		36,297	36,297	
ENDING FUND BALANCE		36,297	36,297	
ESTIMATED REVENUES	588 - TRANSPORTATION FUND			
588-000-401.403	GENERAL PROPERTY TAX	40,000	37,527	(2,473)
588-000-695.699	APPROPRIATION OF FUND BALANCE		32,068	32,068
TOTAL ESTIMATED REVENUES		40,000	69,595	29,595
APPROPRIATIONS	Fund 588 - TRANSPORTATION FUND			
588-200-818.000	CONTRACTUAL SERVICES	88,089	69,595	(18,494)
TOTAL APPROPRIATIONS		88,089	69,595	(18,494)

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 588		(48,089)		48,089
BEGINNING FUND BALANCE		81,523	33,434	(48,089)
ENDING FUND BALANCE		33,434	33,434	
ESTIMATED REVENUES	590 - SEWER FUND			
590-000-671.694	MISCELLANEOUS		1,900	1,900
TOTAL ESTIMATED REVENUES		2,081,500	2,083,400	1,900
APPROPRIATIONS	Fund 590 - SEWER FUND			
590-200-818.000	CONTRACTUAL SERVICES	13,000	18,100	5,100
TOTAL APPROPRIATIONS		2,270,405	2,275,505	5,100
NET OF REVENUES/APPROPRIATIONS - FUND 590		(188,905)	(192,105)	(3,200)
BEGINNING FUND BALANCE		3,787,078	3,598,173	(188,905)
ENDING FUND BALANCE		3,598,173	3,406,068	(192,105)
ESTIMATED REVENUES	591 - WATER FUND			
591-000-450.478	PERMITS-CALEDONIA TOWNSHIP		9,200	9,200
591-000-450.479	PERMITS-OWOSSO TOWNSHIP		17,968	17,968
591-000-600.640	MATERIAL & SERVICE	16,000	21,000	5,000
591-000-671.694	MISCELLANEOUS	1,500	15,000	13,500
TOTAL ESTIMATED REVENUES		4,032,200	4,077,868	45,668
APPROPRIATIONS	Fund 591 - WATER FUND			
591-200-818.000	CONTRACTUAL SERVICES	16,000	27,500	11,500
591-200-845.000	LEASE	1,700	1,720	20
591-200-856.000	MISCELLANEOUS		275	275
591-553-702.300	OVERTIME	38,500	35,800	(2,700)
591-553-818.000	CONTRACTUAL SERVICES	54,000	55,500	1,500
TOTAL APPROPRIATIONS		4,841,757	4,852,352	10,595
NET OF REVENUES/APPROPRIATIONS - FUND 591		(809,557)	(774,484)	35,073
BEGINNING FUND BALANCE		12,819,829	12,010,272	(809,557)
ENDING FUND BALANCE		12,010,272	11,235,788	(774,484)
ESTIMATED REVENUES	599 - WASTEWATER FUND			
TOTAL ESTIMATED REVENUES		5,487,110	5,457,110	
APPROPRIATIONS	Fund 599 - WASTEWATER FUND			
599-548-702.400	WAGES - TEMPORARY		3,900	3,900
599-548-715.000	SOCIAL SECURITY (FICA)	39,863	40,163	300
TOTAL APPROPRIATIONS		5,172,229	5,176,429	4,200
NET OF REVENUES/APPROPRIATIONS - FUND 599		314,881	310,681	4,200
BEGINNING FUND BALANCE		4,071,425	4,386,306	314,881
FUND BALANCE ADJUSTMENTS				(34,200)
ENDING FUND BALANCE		4,386,306	4,696,987	310,681
ESTIMATED REVENUES	661 - FLEET MAINTENANCE FUND			
TOTAL ESTIMATED REVENUES		705,000	705,000	
APPROPRIATIONS	Fund 661 - FLEET MAINTENANCE FUND			
661-891-703.000	OTHER COMPENSATION	10,000	10,500	500
661-891-716.500	DISABILITY INSURANCE		325	325
TOTAL APPROPRIATIONS		605,553	606,378	825

ACCOUNT NUMBER	DESCRIPTION	2021-22 APPROVED BUDGET	2021-22 AMENDED BUDGET (6 MONTH)	2021-22 AMT CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 661		99,447	98,622	(825)
	BEGINNING FUND BALANCE	3,542,787	3,642,234	99,447
	ENDING FUND BALANCE	3,642,234	3,740,856	98,622
ESTIMATED REVENUES - ALL FUNDS		28,875,410	31,450,061	(23,330)
APPROPRIATIONS - ALL FUNDS		28,994,132	29,533,551	23,330
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(118,722)	1,916,510	
BEGINNING FUND BALANCE - ALL FUNDS		37,727,997	37,609,275	(118,722)
FUND BALANCE ADJUSTMENTS - ALL FUNDS				(825)
ENDING FUND BALANCE - ALL FUNDS		37,609,275	39,525,785	1,916,510

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Haber, Law, Teich, Mayor Pro-Tem Osika, Councilmembers Pidek, Fear, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of January 18, 2022.


Amy K. Kirkland, City Clerk



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2021-22 City Budget Adoption

City Manager Henne started the conversation saying he would like to have \$30,000 added to expenditures for the purpose of conducting a rate study. The cost would be split between the water, waste water, and sewer enterprise funds.

Mayor Eveleth noted that he was still interested in adding some expenses to the budget for the castle for power washing and repair of the outside lights. He said the castle is the City's brand and should be looking as good as possible.

Councilmember Pidek indicated he had talked with the City Manager about a cybersecurity assessment and would like to see \$10,000 added to expenditures for said assessment.

Mayor Pro-Tem Osika asked for a report on the cybersecurity measures the City is currently taking. It was noted that such a report exists but would not be publically distributed for security reasons.

City Manager Henne noted that the City's network engineer is working on getting an estimate for the assessment now, but warned Council that he expected the cost to be more than \$10,000.

It was asked how the assessment would be paid for. City Manager Henne said the money would come from reserves with the cost spread out across multiple accounts.

City Manager Henne went on to note that estimates are being sought to replace the footlights at the castle. He further noted that the expenses discussed this evening may be able to be absorbed by the small surplus in the OHC budget, negating the need to change the budget before approval

Motion by Councilmember Pidek to adopt the General Appropriations Resolution approving the 2021-2022 City Budget, with \$30,000 added to expenditures for the purpose of conducting a water/sewer rate study (with funding to come from enterprise funds) and \$10,000 added to expenditures for a cybersecurity assessment (with funding to come from reserves) as detailed below:

RESOLUTION NO. 97-2021

GENERAL APPROPRIATIONS ACT (BUDGET)

A resolution to establish a general appropriations act for the City of Owosso; to define the powers and duties of the city officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

WHEREAS, pursuant to Chapter 8, Section 5 of the Owosso City Charter, the City Council has received the proposed budget for the fiscal year beginning July 1, 2021 and held a public hearing on May 17, 2021, and;

WHEREAS, the City Council has held other sessions to discuss the proposed budget;

NOW, THEREFORE, BE IT FURTHER RESOLVED THAT the City Council of the City of Owosso hereby adopts the FY2021-22 budget and sets the tax rates as shown below.

Section 1: Title

This resolution shall be known as the Owosso General Appropriations Act.

Section 2: Chief Administrative Officer

The City Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

Section 3: Fiscal Officer

The Finance Director shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Estimated Expenditures

The following amounts are hereby appropriated for the operations of the City Government and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

General Fund

City Council	\$ 5,300
City Manager	262,583
City Attorney	118,000
Finance	306,305
Assessing	183,407
City Clerk	299,570
Human Resources	215,734
Treasury	167,057
Information Technology	134,965
Building & Grounds	140,540
General Administration	352,776
Police	2,263,812
Fire	2,012,337
Building & Planning	344,476
Public Works	660,310
Leaf & Brush	231,500
Parking	33,000
Community Development	85,599
Parks	203,293
Transfers Out	723,671
Total General Fund	\$ 8,744,235

Major Streets Fund

Public Works	\$ 2,159,372
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Local Streets Fund

Public Works	\$ 1,452,844
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Parks and Recreation Sites Fund

Culture and Recreation	\$ 50,000
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CDBG Revolving Loan Fund

Economic Development	\$ 1,500
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Historical Sites Fund

Culture and Recreation	\$ 31,428
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Historical Commission

Culture and Recreation	\$ 129,500
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General Obligation Debt Fund

Debt Service	\$ 968,145
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Capital Improvement Fund

Capital Improvements	\$ 820,453
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Capital Improvement Streets Fund

Street Improvements	\$ 1,174,084
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Transportation Fund
Transportation \$ 88,089

Sewer Fund
Public Works \$ 2,270,405

Water Fund
Public Works \$ 4,841,757

Waste Water Treatment Fund
Public Works \$ 5,172,229

Fleet Fund
Public Works \$ 605,553

DDA Construction Fund
Economic Development \$ 20,000

Brownfield Authority
Economic Development \$ 464,538

Section 5: Estimated Revenues

The following are estimated to be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022, to meet the foregoing appropriations.

General Fund
Property Taxes \$ 3,711,670
License and Permits 385,580
State Contributions 1,774,482
Charges for Services 1,225,850
Interest and Rent Income 6,500
Fines and Forfeits 17,800
Transfers In 794,863
Other Financing Sources- Fund Balance 827,490
Total General Fund \$ 8,744,235

Major Streets Fund
Intergovernmental Revenue \$ 1,748,073
Special Assessments 249,094
Transfers In 674,084
Interest Income 150
Total Major Streets Fund \$ 2,671,401

Local Streets Fund
Intergovernmental Revenue \$ 516,274
Special Assessments 61,000
Transfers In 842,424
Interest Income 50
Other Financing Resources-Fund Balance 33,096
Total Local Streets Fund \$ 1,452,844

Parks and Recreation Sites Fund
Other Financing Resources-Fund Balance \$ 50,000

OMS/DDA Fund

Interest	\$ 500
Other Financing Resources-Fund Balance	<u>1,000</u>
Total OMS/DDA Fund	\$ 1,500

Historical Sites Fund

Other Financing Resources-Fund Balance	\$ 129,500
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Historical Commission Fund

Interest/Rental Income	\$ 14,400
Other Revenue	1,500
Transfers In	<u>17,000</u>
Total Historical Comm. Fund	\$ 32,900

Debt Service Fund

Property Taxes	\$ 891,685
DDA Contribution	<u>76,460</u>
Total Debt Service	\$ 968,145

Capital Improvement Fund

Transfers In	\$ 698,103
Other Financing Resources-Fund Balance	<u>122,350</u>
Total Cap Improvement Fund	\$ 820,453

Capital Improvement Streets Fund

Other Financing Resources-Fund Balance	\$ 1,174,084
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Transportation Fund

Transportation	\$ 40,000
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Sewer Fund

Charges for Services	\$ 2,052,000
License and Permits	500
Interest and Penalties	<u>29,000</u>
Total Sewer Fund	\$ 2,081,500

Water Fund

Charges for Services	\$ 3,941,000
License and Permits	20,000
Interest and Penalties	43,200
Other Revenue	<u>28,000</u>
Total Water Fund	\$ 4,032,200

Waste Water Treatment Fund

Charges for Services	\$ 2,442,210
Other Financing Sources-Loan	3,037,900
Interest Income	2,000
Other Revenue	<u>5,000</u>
Total Waste Water Treatment Fund	\$ 5,487,110

Fleet Fund

Interest/Rental Income	\$ 705,000
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DDA Construction Fund

Other Financing Sources-Fund Balance	\$ 20,000
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Brownfield Authority

Property Taxes	\$ 445,417
Other Income	<u>19,121</u>
Total Water and Sewer Fund	\$ 464,538

Section 6: Millage Levy

The City Council shall cause to be levied and collected the general property tax on all real and personal property within the city upon the current tax roll an amount equal to 16.5548 mills per \$1,000 of taxable value consisting of 12.8448 mills for operating, 1.0000 mill to operate a solid waste recycling program, .1500 for Transportation and 2.5600 mills for debt.

Section 7: Adoption of Budget by Reference

The general fund budget of the City of Owosso is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 4 and 5 of this act.

Section 8: Appropriation not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any city order for expenditures that exceed appropriations.

Section 9: Periodic Fiscal Reports

The fiscal officer shall provide the City Council monthly reports of fiscal year to date revenues and expenditures compared to the budgeted amounts.

Section 10: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 11: Budget Monitoring

Whenever it appears to the fiscal officer or the City Council that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the fiscal officer shall present to the City Council recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 12: City Council Adoption

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Pidek, Law, Fear, Haber, Teich, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of June 7, 2021.


Amy K. Kirkland, City Clerk



Downtown Development Authority General Appropriations Resolution

Motion by Mayor Pro-Tem Osika to adopt the General Appropriations Resolution to authorize the levy of the Downtown Development Authority millage for the 2021-2022 fiscal year as follows:

RESOLUTION NO. 98-2021

**GENERAL APPROPRIATIONS RESOLUTION FOR
THE DOWNTOWN DEVELOPMENT AUTHORITY
FOR FY 2021-22**

WHEREAS, the Authority board met to consider a proposed budget for fiscal year 2021-22, and after deliberations and public input approved a budget; and

WHEREAS, the Owosso City Council held a public hearing on the proposed budget on May 17, 2021; and,

WHEREAS, it is the intent of the Downtown Development Authority to levy a tax for general operating purposes pursuant to Public Act 197 of 1975; and

WHEREAS, the general property tax laws, specifically MCL 211.34(d) provide for an annual compound millage reduction calculation applied to the maximum millage rate of two mills authorized by MCL 125.1662; and

WHEREAS, the millage reduction commonly known as the "Headlee" rollback results in a maximum operating millage rate of 1.9001 for which the Authority is authorized to levy,

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Owosso hereby sets the tax rates and adopts the FY2021 budget for the Downtown Development Authority as shown below.

NOW THEREFORE, BE IT FURTHER RESOLVED THAT, the tax levy for the fiscal year commencing July 1, 2021 shall be the rate of 1.9001 per \$1,000 of taxable value of the 2021 assessment roll for the district as approved by the Board of Review.

Section 1: Estimated Expenditures

The following amounts are hereby appropriated for the operations of the Owosso Downtown Development Authority and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Downtown Development	\$ 224,450
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Section 2: Estimated Revenues

The following are estimated to be available for the fiscal year beginning July 1, 2021 and ending June 30, 2022, to meet the foregoing appropriations.

Property Taxes	\$ 202,000
Other Revenue	24,580
Total General Fund	\$ 226,580

Motion supported by Councilmember Pidek.

Roll Call Vote.

AYES: Mayor Pro-Tem Osika, Councilmembers Teich, Haber, Fear, Pidek, Law, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of June 7, 2021.


Amy K. Kirkland, City Clerk



Executive Summary – FY 2021-22 Budget

The Fiscal Year 2021-22 budget is the result of the dedicated work of a number of city staff members and elected/appointed officials. Thanks are due to the Owosso City Council and the City's Department Heads for their assistance in developing this budget. In addition, the staff of the City's finance department provided valuable support in preparing revenue and expense projections, while the entire workforce of the City has been supportive in trusting and following the City's leadership efforts.

This document represents a diligent effort to provide an affordable, hi-quality, and safe environment for our employees, residents, business owners, and visitors. It is designed to provide a transparent view of the City's current funding practices, historical financial health, and our projections for future revenues and expenditures.

It will be important for the City of Owosso to identify factors that encourage better than average improvement in the coming years. Fiscally, city officials have made conservative financial decisions that serve to preserve Owosso's financial future. Financial policies have been put into place that serve as triggers for needed financial decisions rather than risk having these tough decisions deferred. Most importantly, the city understands that good financial health directly impacts our ability to deliver quality public service to our residents.

This executive summary will highlight a number of the key issues affecting the City's finances. This summary will also outline many financial and administrative decisions that officials have made to appropriately address the needs of our taxpayers in light of the financial constraints within which our city must operate. A more in-depth analysis of the revenues and expenses proposed for the fiscal year is provided later in the document. Any questions regarding this budget document should be addressed to the City Manager's office.

State Economic and Policy Impact

The State Legislature and Governor have made significant changes to Michigan local revenue sharing over the last 18 years. There are two types of revenue sharing: Constitutional and Statutory. Constitutional revenue sharing mandates that 15% of the 4% portion of Michigan's 6% sales tax is distributed to cities, villages and townships on a population basis. This formula cannot be changed by the legislature since it is part of the state's constitution. Statutory revenue sharing can be changed by the legislature and has been changed and renamed a few times. Currently, it is called the City, Village, and Township Revenue Sharing (CVTRS) program.

Because CVTRS funding is decided by the State Legislature, it has become an attractive source of funding to balance the state's budget since the great recession. This means that cities like Owosso have seen a dramatic decrease in its CVTRS revenue over the last 18 years. In Owosso's case, over \$10 million has been diverted away from the City by the State of Michigan since 2003. That is an average of \$750,000 per year that should have been allocated to Owosso's revenue sharing payments to fund basic services that was instead diverted to fund other State budget priorities.

In addition to CVTRS payment reductions, property taxes continue to hit the glass ceiling of the Headlee Amendment (1978) and Proposal A (1994). These two state tax policies limit the amount of revenue that can be collected from property taxes - many cities' principal means of funding basic services (i.e. police departments, fire departments, parks, general administration, and certain community development efforts).

What these challenges mean is that financing Owosso's basic services will remain a challenge in the future if new revenues – or state tax reform – are not on the horizon.

Retirement Costs

MERS Pension System

The 2020 MERS actuarial report has been received. The city's funded ratio for the defined benefit groups is 86%. This is better than most cities in the state but is due to a better than expected rate of return over the last few years. The health of the city's retirement system will depend upon continued positive investment performance which is never guaranteed. The city's annual required contributions will continue to grow and account for 4% of all city expenses. This number will grow because the annual contribution amount rises much quicker than the rate of inflation and increases in revenue to the city.

Capital Improvements and Purchases

This will be the 3rd year that the City has operated under a 6-year capital improvements plan. That plan was approved by Planning Commission and City Council in early 2021. The purpose of the capital improvements plan is to list and prioritize all needed capital projects city wide. The plan is not a commitment of current or future funding – rather a plan to help guide staff and council decisions on needed improvements in the city.

For FY 21-22 the city will be funding these capital projects:

- General Fund: \$829,953 for improvements and capital purchases
 - Land Improvements
 - \$54,301 - Gould St special assessment
 - \$30,000 - new overhead street lights downtown
 - Building Improvements
 - \$220,980 for city hall/river retaining wall replacement
 - \$10,000 for city hall finance wing carpet
 - \$30,000 for Library building air conditioning replacement
 - \$72,000 to replace overhead doors in DPW shop building
 - \$10,000 for security and accessibility tech in city hall
 - \$10,000 for boiler repair in Public Safety Building
 - Equipment

- \$44,369 for police body worn cameras
 - \$34,950 for Fire/EMS defibrillator
 - Computers
 - \$12,500 for City wide computer replacement (phased)
 - \$18,000 for city hall wireless accessibility upgrades
 - \$5,015 for BS&A timesheets application
 - \$7,000 for laserfiche server replacement for Clerk's office
 - Vehicles
 - \$38,690 for police cruiser (additional \$17,500 pd by grant)
 - \$30,058 for detective vehicle replacement
 - \$100,000 into 401 fund for possible FY 22-23 ambulance replacement
- Major Street Fund \$289,500
 - \$50,000 for street patching program
 - \$50,000 for sidewalk replacement and maintenance program
 - \$15,000 for surveying and engineering services
 - \$144,500 for chip sealing
 - \$30,000 for tree maintenance and removal
- Local Streets Fund \$240,000
 - \$50,000 for sidewalk rehab
 - \$50,000 for street patching
 - \$30,000 for storm sewer repairs
 - \$142,000 for chip seal projects
 - \$30,000 for tree maintenance and removal
- Local Street Projects \$662,000
 - \$162,000 for Maple Avenue reconstruction
 - \$500,000 for crush-and-shape street repaving projects
- Parks Millage Fund \$50,000 for various park system improvements
- Historic Millage Fund \$129,500 for historic sites/assets improvements
- Sewer Fund: \$97,920
 - \$24,920 for IT and geodatabase items
 - \$12,000 for emergency sewer repairs
 - \$10,000 for engineering assistance when/where needed
 - \$51,000 for lift station related maintenance and monitoring items
- Water Fund: \$1,173,730
 - \$677,600 for lead service line replacements (state mandated)
 - \$350,000 for lead service line identification (state mandated)

- \$41,130 in IT improvements, annual cross connection program, and misc engineering expenses
 - \$105,000 for Maple St water main replacement
- Drinking Water Plant: \$674,650
 - \$14,000 to inspect and clean SW reservoir
 - \$40,000 for permitting and misc engineering
 - \$110,000 for backwash lagoon dredging
 - \$52,000 for replacement of high service pump and controls
 - \$195,900 for Palmer well No. 3 rehab
 - \$40,000 for treatment plant well No. 1 rehab
 - \$222,750 for SCADA phase 2 project
- Waste Water Plant: \$55,000
 - \$20,000 for east tower pump rehab
 - \$35,000 for tertiary pump and motor replacement
- Waste Water Plant SRF: \$3,037,000 for solids handling and roof project (debt)
- Fleet Fund: \$270,000
 - \$10,000 for pavement saw
 - \$210,000 for aerial bucket truck
 - \$50,000 for 3/4 ton pickup (2)

Street Projects

This year the city's street reconstruction program will include \$1 million in street projects. This includes Maple, Gould, Glenwood, Garfield, Lincoln, McMillan, Park, Pearce, and South. Most of these projects are simple crush-and-shapes except for Gould and Maple. These projects are being funded through a combination of street bond sales, special assessments, Federal grants, and Act 51 receipts.

Long Term Debt

Historically, Owosso has been debt-adverse. However, in 2016 the voters approved a \$10 million streets project bond to address the city's crumbling roadways and City Council approved \$2 million to update all water meters in the City's water system. In the ten years between 2006 and 2016, the city's long-term debt has hovered between \$2.2 and \$3.4 million. With the 2016 streets bond, 2018 water meter replacement program, and now the DWRP and SRF state revolving loan programs, long term debt has increased to \$23.5 million for FY 21-22 and will continue to increase with more state revolving loan fund projects for utility improvements. With most of this new debt taken on during periods of low interest rates or as a part of state-sponsored debt programs that carry historically low interest rates, this means that the city is being strategic with its new debt obligations.

Staffing

For FY 21-22, the city will add an executive secretary position to the building department and promote the building department office manager position to planning and zoning director. In 2021, the City eliminated the Historical Commission Director contractual position. Total FTE for the City stands at 95 with an addition of 29 part time/seasonal and 7 contractual employees.

Health Insurance Costs

The City of Owosso offers health, vision, and dental insurance based on the hard-cap model allow under Public Act 152 of 2011. Every October, the State Treasurer releases a maximum amount that municipalities may fund employee healthcare based on three categories: single coverage, individual & 2-person coverage, and family coverage. The cap amounts for calendar year 2021 are as follows:

- Single: \$7,304.51/year
- 2-person: \$15,276.01/year
- Family: \$19,921.45/year

The city offers a health plan that is funded completely by these hard caps but also gives employees the option to upgrade for an additional cost borne by the employee. If an employee elects to get coverage elsewhere, the city pays that employee to not take the city's health coverage. This payment is less than the cost of insuring the employee and is a useful tool to reduce overall healthcare cost to the city. The total cost of health care for the city in FY 21-22 (including costs for employees not taking the city's plan) will be \$1,320,999 (\$871,510 of that cost is allocated to the General Fund). This is a 3.7% increase from FY 21-22. In the last 10 years, the cost of health insurance has risen 46% - an average of 7% per year.

Projected Unrestricted General Fund Balance at 6.30.2022

The amount of a city's unrestricted General Fund balance is an often-used measurement of overall financial health for the community. While Owosso does track and consider many other factors to determine overall fiscal health, it is still important to monitor the General Fund's unrestricted fund balance amount. It is the policy of the City of Owosso that the minimum General Fund unrestricted fund balance shall be 25% when compared to overall General Fund expenditures for the fiscal year (after accounting for general admin costs in other funds). It is projected that this budget will generate a year-end unrestricted General Fund balance of \$2,169,791 – or 25% of total General Fund appropriations for FY 21-22. This meets the city's minimum unrestricted General Fund balance policy.

Future Years' Expectations

It will be important for the City to project its revenues and expenditures long-term in order to make sound fiscal decisions on an annual basis. That work is assisted with the Munetrix financial tracking system, the 6-year capital improvements plan, four utilities-related asset management plans, a fund balance policy, and the city's willingness to look for new revenue sources (i.e. medical marijuana facilities state tax disbursements and new grant opportunities). However, current laws regulating our property tax system – which represents the city's largest General Fund revenue source – make it difficult

for communities like Owosso to grow their tax revenues to fund adequate basic services. In short, Owosso's property tax revenues have only just rebounded to match what the city was collecting before the great recession – but during the same period, costs have steadily gone up. The city has met those challenges by greatly reducing the amount of staff positions but the work is not done. Accordingly, it is important that the city's leadership continue to explore appropriate combinations of expense reduction, service efficiency, and revenue enhancements to ensure that our residents and business owners continue to receive the services that they need at a cost that is reasonable.

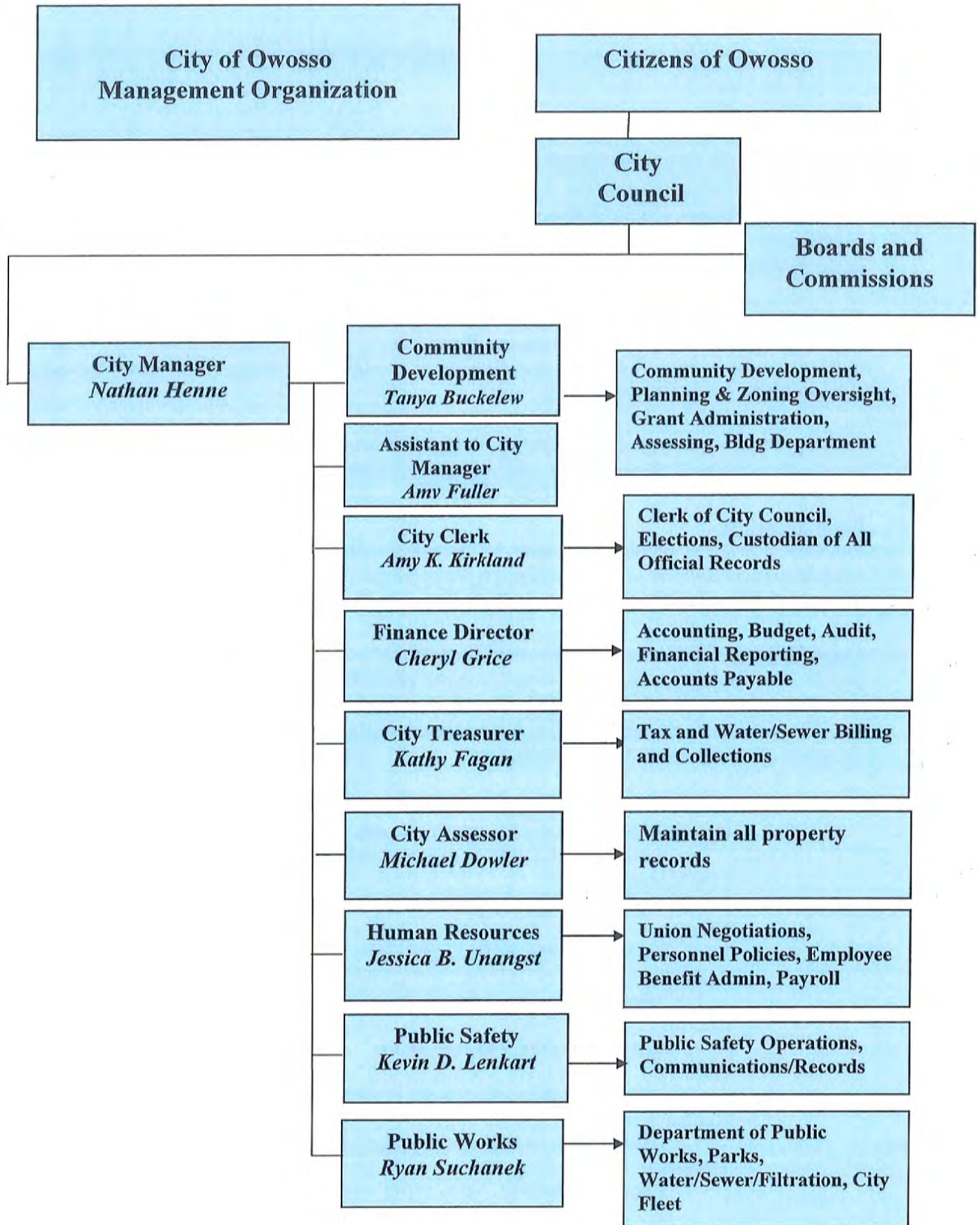
Conclusion

There are a number of issues that continue to affect Owosso's finances – some positive and some negative. The city's leadership will be persistent in its efforts to provide a high level of fiscal management that focuses on reducing unnecessary costs and improving revenues while providing excellent services at an affordable cost to our taxpayers. Accordingly, this FY 2021-2022 budget is respectfully submitted.

A handwritten signature in black ink, appearing to read "Nathaniel R. Henne". The signature is written in a cursive, flowing style. To the right of the signature, there is a vertical line of small, illegible text, likely a digital signature verification or timestamp.

Nathaniel R. Henne – City Manager

**City of Owosso
Organizational Chart**



Budget Overview

City of Owosso

Owosso became an incorporated city in 1859. The name Owosso was adapted in 1840 from the name of a famous Chippewa Indian chieftain called "Wasso".

Owosso is the largest city in Shiawassee County with a population of 15,194 (2010 census) and an area equal to 4.45 square miles. The city has a widely diversified industrial and commercial center in the midst of a highly agricultural county.

There are 120 acres of parks and playgrounds, as well as two auditoriums for the performing arts, an outdoor amphitheater, and an art museum. Recreation in the area includes a four-mile river walkway, roller-skating rink, skate boarding, an in-city lake for fishing, golf courses and many other facilities for sports and fitness.

Lansing, Flint and Detroit are all within a 90 minute drive of Owosso offering area residents enhanced educational, cultural, and recreational opportunities.

Fund Structure

The City of Owosso maintains accounts for funds including a fund that brings the City of Owosso in compliance with GASB 34. There are six types of funds: General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, Capital Projects Funds and Trust and Agency Funds.

General Fund - The General Fund is the City's primary operating fund. The General Fund is a government fund that generates revenues to cover general operational expenses and is accounted for on the modified accrual basis. Modified accrual basis of accounting is a blend of both cash and full accrual. Revenue is recognized when it is considered available and measurable, while expenses are recognized when the liability has occurred.

➤ Departments of the General Fund

- City Council-Six council seats plus a council voted Mayor
Enacts legislation, policies, approves budget and assists residents
- City Manager
Directs and coordinates the operations of the City's departments and staff
- Finance
Financial reporting, budgeting, audit oversight, and investments
- Assessing
Valuation processing of property and represents the city in tax tribunal cases
- Attorney
Contracted by the city for legal services
- Clerk
Clerk to Council and other Boards, custodial of records, city code, and administers elections
- Human Resources
Union, payroll, fringe benefit administration, employee hiring and relations
- Treasurer
Property tax statements, utility billing, and revenue collection

- **Information and Technology**
Contracted by the city for IT expertise and computer maintenance
- **Building and Grounds**
Repair and maintain city buildings and grounds
- **General Administration**
Day to day administration and costs shared by all General Fund departments
- **Public Safety**
Police and Fire Services for protection of life and property
- **Building and Safety**
Issue building, zoning, and other permits, and ensure code compliance
- **Public Works**
Street sweeping and maintenance including snow plowing and tree maintenance
- **Parking**
Maintain parking lots and streets spaces
- **Community Development**
Analysis, design and planning for community land use
- **Parks**
Maintain city parks and recreation courts, fields, and playgrounds
- **Transfer Out to Other Funds**
General Fund money for support to Historical Commission, Airport, and Capital Improvement Fund

Special Revenue Funds

- **Major and Local Streets Funds** – The Major and Local Streets Funds are considered special revenue funds which utilize state and weight tax revenues for the maintenance and improvements to city streets. The Major Street Fund also maintains three state owned trunk lines.
- **Downtown Façade Fund** – The Downtown Façade Fund pursues grant funding to assist in downtown façade rehabilitation.
- **OMS/DDA Revolving Loan Fund** – The Revolving Loan Fund provides lending to community development projects through the use of CDBG monies.
- **Historical Commission** – The Historical Commission Fund uses resources to preserve the heritage and history of the city.
- **Park/Recreation Fund** – Records the .5 mill voter approved 2-year millage in 2018 for funding to maintain, improve, and upgrade parks.
- **Historical Sites Fund** – Records the .5 mill voter approved 2-year millage in 2018 for funding to maintain, improve, and preserve historical sites within the City of Owosso.

General Obligation Debt Service Funds - The Debt Service Funds account for the yearly payments of interest and principal on general obligation debt issued by the city.

Capital Improvement Funds – Capital Improvement funds account for capital purchases and unused street bond financing.

- **Capital Improvement Fund** – The Capital Improvement Fund is for capital purchases including computers, vehicles, equipment, and building improvements. In the past these purchases were accounted for in the General Fund.
- **Capital Improvement Streets Fund** – The Capital Improvement Streets Fund is used to account for bond financing funds until the funds are transferred to Major and Local Street Funds for street improvements.

- **DDA Construction Fund** – The DDA Construction Fund is at the direction of the DDA Component Unit.

Enterprise Funds – Enterprise Funds operate like a business entity. These funds are accounted for on a full accrual basis. The full accrual basis of accounting shows the economic effect of revenues that impact the accounting period; whether or not the cash has been received.

- **Transportation Fund** – This fund collects voter approved millage to support public transportation for city residents. Currently the city contracts with SATA (Shiawassee Area Transportation Association) for these services.
- **Sewer Fund** – The Sewer Fund collects user fees to operate and maintain the city’s sewer system.
- **Water Fund** – The Water Fund collects user fees to operate and maintain the city’s water system.
- **Wastewater Treatment Fund** – This fund accounts for the treatment of waste water utilizing user fees from the city’s water fund and user fees from the Mid-County service area participants.

Internal Service Funds

- The Fleet Fund is the city’s only internal service fund. This fund operates like a business by purchasing and maintaining much of the city vehicles and equipment. When other funds require the use of this equipment or vehicles, they are charged rental income.

Component Funds

- **Brownfield Authority** – The Brownfield Authority captures property taxes for improvement to properties that are considered obsolete.
- **Downtown Development Authority (DDA)** – The DDA collects a separate millage to drive people to the downtown business district.

Trust and Agency Fund - The Trust and Agency Fund accounts for the yearly property tax receipts collected, and tax distributions made by the City. This fund has no revenue or expense recorded, so no budget is required or prepared.

GASB 34 Fund - The GASB 34 Fund converts governmental fund statements to full accrual accounting, in accordance with Governmental Accounting Standards Board Statement 34; no budget is required or prepared for this fund.

	Adopted	ACTUAL	ESTIMATED			ESTIMATED FY22		ESTIMATED
		WORKING	WORKING	FY21-22 ADOPTED 6-7-21		BUDGET SURPLUS	ESTIMATED	COMMITTED
FUND	Owosso FY2021-22	CAPITAL	CAPITAL using FY21 Budget as of 2-28-21	REVENUES	EXPENDITURES	(DEFICIT/CASH	Working Capital less committed/assigned	UNSPENDABLE OR ASSIGNED at 6/30/22
#	FUND DESCRIPTION	6/30/2020	6/30/2021	FY 2022	FY 2022	RESERVES)	6/30/2022	(see notes)
101	GENERAL FUND	\$ 5,723,070	\$ 5,997,281	\$ 7,916,745	\$ 8,744,235	\$ (827,490)	2,169,791	\$ 3,000,000
202	MAJOR STREET FUND	1,130,147	516,277	2,671,401	2,159,372	512,029	1,028,306	
203	LOCAL STREET FUND	1,336,126	964,737	1,419,748	1,452,844	(33,096)	931,641	
208	PARKS & RECREATION FUND	125,934	129,921	-	50,000	(50,000)	79,921	
248	DDA FAÇADE	15,178	-	-	-	-	-	
273	OMS/DDA REVOLVING FUND	615,846	613,346	500	1,500	(1,000)	612,346	
297	HISTORICAL FUND	59,401	60,944	32,900	31,428	1,472	62,416	
298	HISTORICAL SITES FUND	114,870	129,862	-	129,500	(129,500)	362	
2xx	BROWNFIELD FUNDS	83,375	76,492	464,538	464,538	-	76,492	
3xx	GENERAL OBLIGATION DEBT FUNDS	31,560	31,560	968,145	968,145	-	31,560	
401	CAPITAL PROJECT FUND	181,052	181,052	698,103	820,453	(122,350)	58,702	
411	STREET CAPITAL PROJECT FUND	2,173,241	1,193,241	-	1,174,084	(1,174,084)	19,157	
494	DDA CONSTRUCTION FUND	36,297	26,547	-	20,000	(20,000)	6,547	
588	SATA FUND	81,523	81,523	40,000	88,089	(48,089)	33,434	
590	SEWER FUND	2,481,523	2,190,246	2,081,500	2,270,405	(188,905)	2,001,341	
591	WATER FUND **	1,290,868	1,494,385	4,032,200	4,841,757	(809,557)	684,828	
599	WWTP FUND	308,084	243,657	5,487,110	5,172,229	314,881	558,538	
661	FLEET MAINTENANCE FUND	2,031,944	1,927,025	705,000	605,553	99,447	2,026,472	
	TOTALS	17,820,039	15,858,096	26,517,890	28,994,132	(2,476,242)	10,381,854	3,000,000
	Notes:							
	Working Capital is current assets less current liabilities							



PROPERTY TAX ILLUSTRATION: WHERE THE MONEY GOES-HOMESTEAD

2020 PROPERTY TAXES

	SUMMER		WINTER		MILLS	TOTAL	\$1,000
		SUMMER		WINTER		MILLS	homestead tax payment
COUNTY:							
ALLOCATED	5.5105				5.5105		
SATA	0.3310				0.3310		
MSU EXT.			0.0752		0.0752		
VETERANS VOTED			0.1989		0.1989		
VETERANS PA214			0.1000		0.1000		
SENIORS			0.4960		0.4960		
MEDICAL CARE			2.0000	2.8701	2.0000		
TOTAL COUNTY		5.8415				8.7116	\$ 193
CITY:							
OPERATING	13.9172				13.9172		
DEBT	3.2000				3.2000		
HISTORIC/PARKS	0.9931				0.9931		
TOTAL CITY		18.1103				18.1103	\$ 400
SET	6.0000				6.0000	6.0000	\$ 133
SCHOOLS:							
OPERATING	-		-		-		
DEBT			4.7300		4.7300		
SINK		-	1.9922	6.7222	1.9922		
TOTAL OWOSSO SCHOOLS						6.7222	\$ 149
INTERMEDIATE SCHOOL DISTRICT			4.4393		4.4393		
TOTAL INTER. SCHOOL DISTR.				4.4393	-	4.4393	\$ 98
LIBRARY			1.2263		1.2263	1.2263	\$ 27
HOMESTEAD RATE	29.9518		15.2579		45.2097	45.2097	\$ 1,000

General Fund Overview

Revenue

The General Fund 2021-22 budgeted operating revenue is \$7,916,745 compared with 2020-21 amended budgeted revenue of \$8,153,152; a decrease of \$236,407. In 2021-22 the budget will utilize the prior years' fund balance, whereas in FY2020-21 \$0 was to be used. We expect a modest .05% increase in property taxes from the 2020-21 actual collection projection. Building permitting revenue will be less than expenses causing a deficit for the building activity for FY 2021-22. However building permitting did see a surplus in FY2020-21.

Property tax is the largest revenue source for the General Fund. The city has seen some recovery to the tax base as the economy continued to improve prior to 2021. However, much of any new increases to taxable value has been captured for Brownfield projects or IFT's (industrial facility tax); making it difficult to keep up with rising costs. State revenue sharing and ambulance revenues are the next largest revenue sources for the General Fund. For the 2021-22 budget, state revenue sharing is expected to be reduced due to census population adjustments \$1,709,482. Ambulance revenue is projected to be \$903,850.

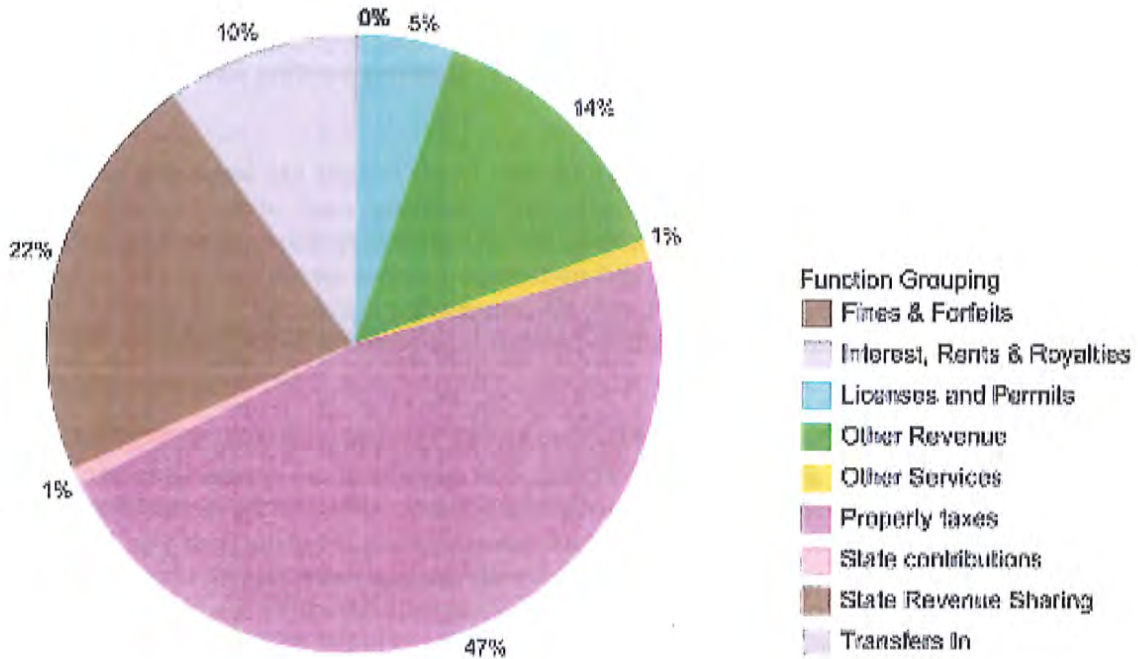
Expenditures

The General Fund expenditure budget for 2021-22 is \$8,744,235 compared with 2020-21 amended budgeted expenditures of \$8,153,152; an increase of \$591,083. The majority of the increase is in transfers out to other funds. In 2018-19 the city pre-funded street special assessments. However the general fund cannot continue to do this and comply with the 25% unassigned fund balance policy. As in the prior year the city will continue to use the Capital Improvement Fund which will require a yearly transfer from the General Fund. Purchases of capital such as computers, equipment and EMS vehicles will be made from this fund in an attempt to save now for future large expenditures such as fire and police equipment. A \$103,093 transfer from the General Fund to the Capital Improvement Fund was budgeted for 2020-21. For 2021-22 the transfer requested was \$698,103 and is the recommended and approved amount. As we deferred most requests in the prior year due to the unknown effect of the coronavirus pandemic, we plan to make those upgrades in the coming year.

The city continues to see increasing pension liability and other benefit costs. The increase in property tax is not keeping step with the increasing personnel costs. While 2021-22 property tax revenue is estimated to increase slightly, retirement costs are expected to increase an average of 8.7%. On a better note, some defined benefit groups have closed. As employees in these groups retire, the city is able to replace these retirees with employees that are now covered under a hybrid plan or a defined contribution plan. The hybrid plan has both defined benefit and defined contribution components. In 2021-22 the defined contribution plan requires the city to contribute 6% of employees' wages with an additional 3% match. The defined contribution plan (and hybrid defined contribution component) is a known liability that ends when the employee retires or leaves employment with the city, unlike the defined benefit plan where the liability continues for the life of the retiree and his/her beneficiary. The city implemented a hybrid plan for one or more groups in 2019. This plan will affect new hires of the employee group(s). The hybrid plan combines some elements of the traditional defined benefit plan and the defined contribution plan. Administration of defined benefit and hybrid plans has moved to MERS. This change will reduce retirement administration costs and retirement plan administration labor at the city.

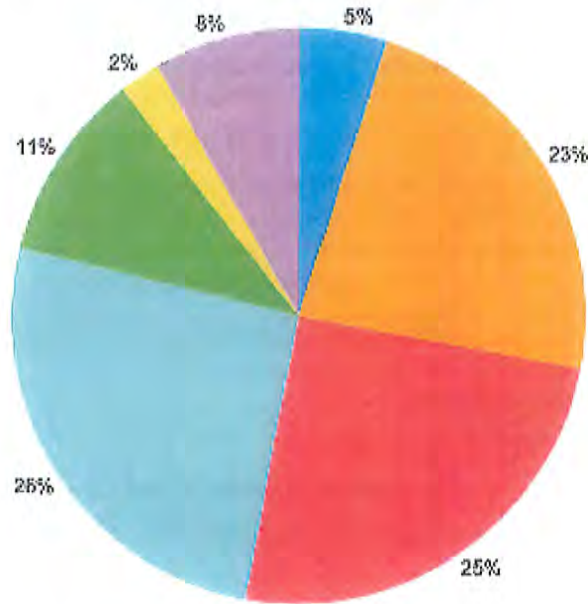
Police and fire departments are the largest cost to the city's general fund. As seen in the graph below, public safety (police and fire) makes up 49% of the total budget. In 2021-22 all general fund equipment and vehicle purchases will be made through a transfer to the capital improvement fund. Therefore, if public safety capital purchases were still included in police and fire departments, the percentage of total costs would be much higher.

**GENERAL FUND
2021-2022 FINANCIAL SUMMARY
REVENUES**



Data Table showing General Funds only			
Revenue Category	Revenues	Revenues per Capita	Percent of Total Revenues
Property taxes	\$3,711,670	\$256	46.9%
State contributions	\$1,774,482	\$122	22.4%
Transfers In	\$794,863	\$55	10.0%
Licenses and Permits	\$385,580	\$27	4.9%
Other Revenue	\$1,225,850	\$85	15.5%
Interest, Rents & Royalties	\$6,500	\$0	0.1%
Fines & Forfeits	\$17,800	\$1	0.2%
	\$7,916,745	\$546	100.0%

**GENERAL FUND
2021-2022 FINANCIAL SUMMARY
EXPENDITURES**



Data Table showing General Funds only			
Expense Category	Expenditures	Expenditures per Capita	Percent of Total Expenditures
Police Department	\$2,263,812	\$156	25.9%
Fire Department	\$2,012,337	\$138	23.0%
General Government	\$2,186,237	\$150	25.0%
Public Works Department	\$924,810	\$64	10.6%
Transfers Out	\$723,671	\$50	8.3%
Community & Economic Development	\$430,075	\$30	4.9%
Recreation & Culture	\$203,293	\$14	2.3%
	\$8,744,235	\$602	100.0%

- Function Grouping
- Community & Economic Development
 - Fire Department
 - General Government
 - Police Department
 - Public Works Department
 - Recreation & Culture
 - Transfers Out

Estimated Fund Balance

Fund Balance at June 30, 2020 (Audited)	\$ 6,799,528
Estimated change in Fund Balance at June 30, 2021	<u>275,000</u>
Estimated Fund Balance at June 30, 2021	\$ 7,074,528
Estimated Change in Fund Balance at June 30, 2022	<u>-827,490</u>
Estimated Fund Balance at June 30, 2022	\$ 6,247,038

SPECIAL REVENUE FUNDS

MAJOR STREETS FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 2,671,401
Total Budgeted Expenditures	2,159,372

LOCAL STREETS FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 1,419,748
Total Budgeted Expenditures	1,452,844

PARKS AND RECREATION FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 0
Total Budgeted Expenditures	50,000

OMS/DDA REVOLVING LOAN FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 500
Total Budgeted Expenditures	1,500

HISTORICAL FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 32,900
Total Budgeted Expenditures	31,428

HISTORICAL SITES FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 0
Total Budgeted Expenditures	129,500

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 698,103
Total Budgeted Expenditures	829,953

STREET CAPITAL IMPROVEMENT STREETS FUND 2021-2022 FINANCIAL SUMMARY

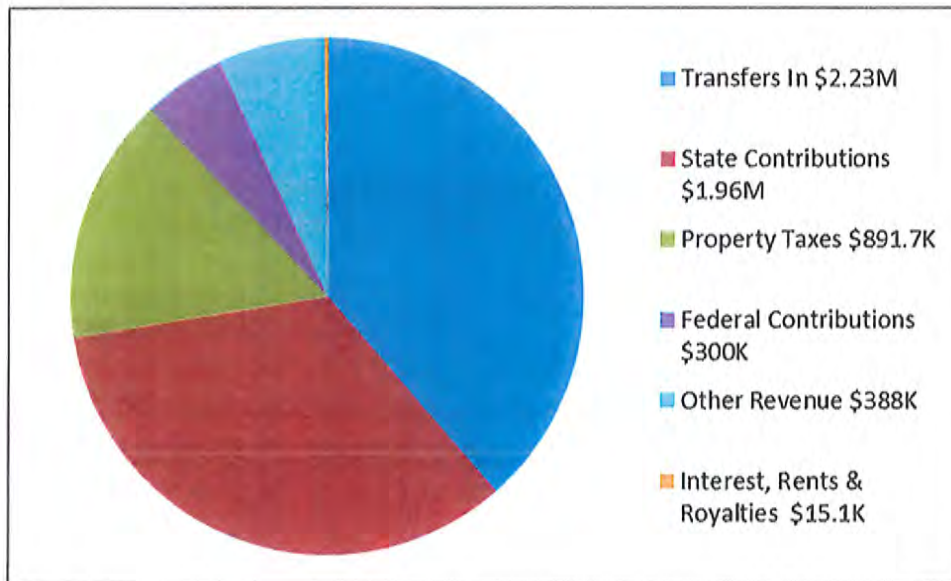
Total Budgeted Revenue Sources	\$ 0
Total Budgeted Expenditures	1,174,084

DDA CONSTRUCTION FUND 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 0
Total Budgeted Expenditures	20,000

**SPECIAL REVENUE, DEBT, AND CAPITAL IMPROVEMENT FUNDS
2021-2022 FINANCIAL SUMMARY***

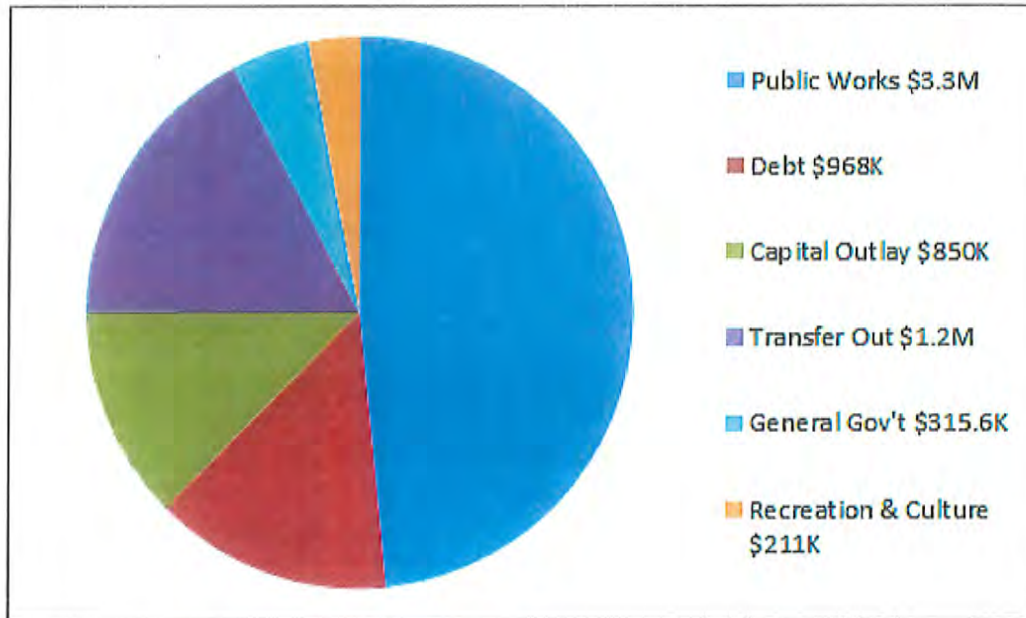
Revenues



Data Table showing Special Revenue, Debt, and Capital Improvement Funds only

<u>Revenue Category</u>	<u>Revenues</u>	<u>Revenues per Capita</u>	<u>Percent of Total</u>
			<u>Revenues</u>
Transfers In	\$2,231,611	\$154	38.5%
State Contributions	\$1,964,847	\$136	33.9%
Property Taxes	\$ 891,685	\$61	15.4%
Federal contributions	\$300,000	\$21	5.2%
Other Revenue	\$387,554	\$27	6.7%
Interest, Rents & Royalties	\$15,100	\$1	.3%
	\$5,790,797	\$410	100.0%

**SPECIAL REVENUE, DEBT, AND CAPITAL IMPROVEMENT FUNDS
2021-2022 FINANCIAL SUMMARY
Expenditures**



Data Table showing Special Revenue, Debt, and Capital Improvement Funds only

<u>Expense Category</u>	<u>Expenditures</u>	<u>Expenditures per Capita</u>	<u>Percent of Total Expenditures</u>
Public Works Department	\$3,298,088	\$227	48.4%
Transfers Out	\$1,174,084	\$81	17.2%
Debt Service	\$968,145	\$67	14.2%
Capital Outlay & Special Items	\$849,953	\$59	12.5%
General Government	\$315,628	\$22	4.6%
Recreation & Culture	\$210,928	\$15	3.1%
	\$6,816,826	\$471	100.0%

DEBT SERVICE FUND

GENERAL OBLIGATION DEBT FUNDS 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 968,145
Total Budgeted Expenditures	968,145

DEBT OBLIGATION SCHEDULES (refunded June 2021)

2021 LTGO –DDA (prior 2009 LTGO – DDA)

Year	Principal	Interest	Total
2022	50,000	16,256	66,256
2023	55,000	17,000	72,000
2024	50,000	14,800	64,800
2025	55,000	12,800	67,800
2026	60,000	10,300	70,600
2027	65,000	8,200	73,200
2028	70,000	5,600	75,600
2029	70,000	2,800	72,800
Totals	475,000	88,056	563,056

2021 UTGO – Streets
(prior 2010, 2013, 2017, 2018 UTGO)

Voter Approved Road Bonds

Year	Principal	Interest	Total
2022	510,000	283,916	793,916
2023	480,000	311,450	791,450
2024	490,000	292,250	782,250
2025	500,000	272,650	772,650
2026	515,000	252,650	767,650
2027	535,000	232,050	767,050
2028	545,000	210,650	755,650
2029	560,000	188,850	748,850
2030	575,000	166,450	741,450
2031	595,000	143,450	738,450
2032	550,000	119,650	669,650
2033	555,000	97,650	652,650
2034	560,000	81,000	641,000
2035	510,000	64,100	574,200
2036	530,000	48,900	578,900
2037	530,000	33,000	563,000
2038	285,000	17,100	302,100
2039	285,000	8,550	293,550
Totals	9,110,000	2,824,416	11,934,416

ENTERPRISE FUNDS

TRANSPORTATION FUND 2020-2021 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 40,000
Total Budgeted Expenditures	88,089

SEWER FUND 2020-2021 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$2,081,500
Total Budgeted Expenditures	2,270,405

WATER FUND 2020-2021 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 4,032,200
Total Budgeted Expenditures	4,841,757

WASTE WATER TREATMENT FUND 2020-2021 FINANCIAL SUMMARY

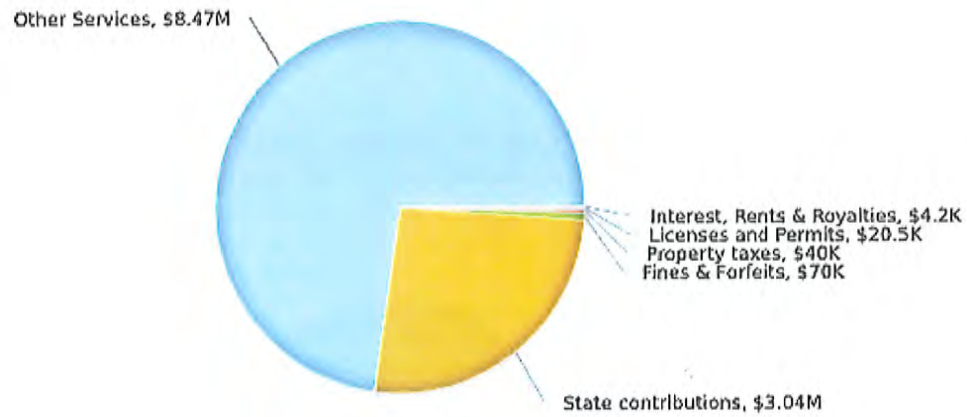
Total Budgeted Revenue Sources	\$ 5,487,110
Total Budgeted Expenditures	5,172,229

**The Utility budgets are presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.*

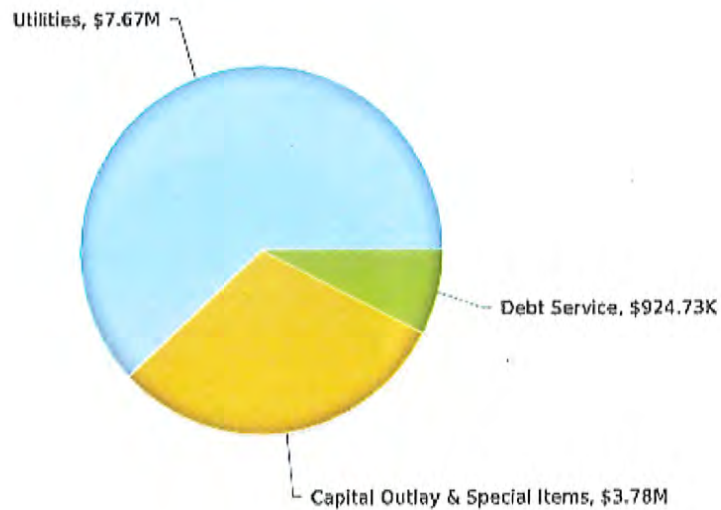
ENTERPRISE FUNDS

Includes Transportation, Sewer Collection, Water, and Waste Water Treatment Plant Funds

City of Owosso 2022
Where the Money Comes From (includes Debt Service)



City of Owosso 2022
How the Money is Spent (includes Debt Service)



INTERNAL SERVICE FUND

FLEET FUND 2021-2022 FINANCIAL SUMMARY

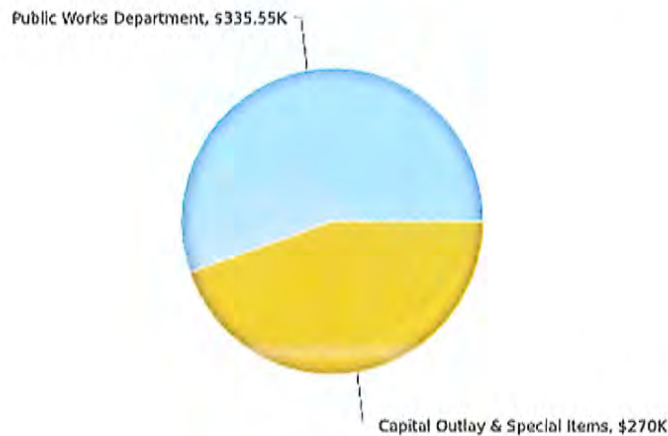
Total Budgeted Revenue Sources	\$ 705,000
Total Budgeted Expenditures	605,553

**This budget is presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.*

City of Owosso 2022 Where the Money Comes From (includes Internal Service)



City of Owosso 2022 How the Money is Spent (includes Internal Service)



COMPONENT UNITS

BROWNFIELD AUTHORITY 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 464,538
Total Budgeted Expenditures	464,538

**This budget is presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.*

DOWNTOWN DEVELOPMENT AUTHORITY 2021-2022 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 226,580
Total Budgeted Expenditures	224,450

This budget is presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.

Appendix

Detail by Fund and Account—All budgets

BUDGET REPORT FOR CITY OF OWOSSO

Calculations as of 04/30/2021

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 101 - GENERAL FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
101-000-401.403	GENERAL PROPERTY TAX	3,253,365	3,344,718	3,453,684	3,580,000	3,565,000	3,575,000	3,575,000
	.05% INCREASE ESTIMATED \$3.563M X 1.005 (LESS TENTATIVE MTC FILING OF ~\$5K)							
101-000-401.424	TRAILER PARK TAXES	781	902	771	900	1,201	1,000	1,000
101-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TA	23,925	30,194	26,967	30,000	23,951	24,000	24,000
101-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPR,	234			250	667	670	670
101-000-401.432	NEIGHBORHOOD ENTERPRISE ZONE REH,	572	179	209	450			
101-000-401.443	ADMINISTRATION FEES	71,666	90,001	90,820	90,000	93,600	91,000	91,000
101-000-401.445	INTEREST & PENALTIES ON TAXES	20,255	27,943	16,461	22,500	25,387	20,000	20,000
101-000-439.000	MARIJUANA TAX DISTR.				34,493	56,003	84,000	84,000
101-000-450.452	PERMITS-BUILDING	130,748	109,936	166,585	144,000	355,786	150,000	150,000
101-000-450.453	LIQUOR LICENSES	10,253	10,841	10,584	10,000	10,419	10,000	10,000
101-000-450.454	PERMITS-ELECTRICAL	42,185	29,954	34,484	35,000	32,863	35,000	35,000
101-000-450.455	PERMITS-PLUMBING & MECHANICAL	51,340	33,285	60,540	54,000	54,160	55,000	55,000
101-000-450.460	MISCELLANEOUS LICENSES	17,380	34,483	667	1,000	1,085	1,000	1,000
101-000-450.470	MARIJUANA LICENSE FEE		285,000	30,000	20,000	20,000	50,000	50,000
	FOOTNOTE AMOUNTS:						30,000	30,000
	6 MEDICAL LICENSES							
	FOOTNOTE AMOUNTS:						20,000	20,000
	4 RECREATIONAL LICENSES (1 PENDING)							
	OTHERS ARE PENDING, POSSIBLY \$20,000 ADDITIONAL DURING YEAR							
	GL # FOOTNOTE TOTAL:						50,000	50,000
101-000-450.477	PERMITS-HANDGUNS	290	750	320	500	250	500	500
101-000-450.478	DOG LICENSES	111	81	45	80	21	80	80
101-000-501.505	FEDERAL GRANT - DEPT OF JUSTICE	325		1,950				
101-000-501.506	GRANT-FEDERAL			23,571				
101-000-528.000	OTHER FEDERAL GRANTS				464,371	385,592		
101-000-539.529	STATE SOURCES	30,000		4,640				
101-000-539.568	GRANT-RECREATION		45,000					
101-000-539.573	LOCAL COMMUNITY STABILIZATION SHA	51,560	82,663	94,161	65,000	75,995	65,000	65,000
101-000-539.574	REVENUE SHARING - STATUTORY					280,984	429,911	429,911
101-000-539.575	REVENUE SHARING-CONSTITUTIONAL	1,667,600	1,724,800	1,662,749	1,745,711	971,317	1,279,571	1,279,571
	FOOTNOTE AMOUNTS:						1,709,482	1,709,482

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
2-11-21 RECOMMENDED STATE BUDGET WITH EST 2020 POP ADJ								
101-000-600.625	VACANT PROPERTY REGISTRATION/INSP	3,300	1,900	1,600	2,000	1,300	1,500	1,500
101-000-600.626	CHARGE FOR SERVICES RENDERED	54,555	57,431	58,453	60,000	55,784	60,000	60,000
101-000-600.627	DUPLICATING SERVICES	1,068	2,171	1,483	1,000	892	1,000	1,000
101-000-600.628	RENTAL REGISTRATION	775	40,850	2,250	1,500	1,625	1,500	1,500
101-000-600.629	AMBULANCE CHARGES	355,802	239,666	284,420	212,000	272,862	263,750	263,750
AMB CHARGES, MILEAGE CHARGES, ADV LIFE SUPPORT ALL ARE EST BASED ON 3 YRS ENDING 6/30/20 AT 90%								
101-000-600.630	AMBULANCE MILEAGE CHARGES	318,461	211,641	236,961	314,000	163,745	230,100	230,100
101-000-600.631	AMBULANCE/ ADVANCED LIFE SUPPORT	533,570	416,222	416,945	509,000	310,810	410,000	410,000
101-000-600.633	FIRE SERVICES	4,500	2,500	1,000	4,000	3,500	4,000	4,000
101-000-600.642	CHARGE FOR SERVICES - SALES	2,332	6,811	2,140	4,000	4,113	4,000	4,000
101-000-600.647	CABLE TELEVISION FRANCHISE FEES	113,626	111,737	106,729	115,000	52,144	105,000	105,000
101-000-655.655	PARKING VIOLATIONS	4,588	30,162	12,757	12,000	5,470	4,200	4,200
101-000-655.659	PARKING LEASE INCOME	2,445	700	2,715	2,500	840	1,600	1,600
101-000-655.660	ORDINANCE FINES & COSTS	16,054	15,844	11,137	15,000	7,062	12,000	12,000
101-000-662.000	DRUG FORFEITURES-ADJUDICATED		1,489			16		
101-000-664.664	INTEREST INCOME	23,003	155,789	135,917	5,000	192	5,000	5,000
101-000-664.668	RENTAL INCOME	2,830	5,270	1,500	2,500	500	1,500	1,500
101-000-671.673	SALE OF FIXED ASSETS	4,209	18,940	779		76,370		
101-000-671.675	DONATIONS-PRIVATE	48,828	170		2,083	9,286		
101-000-671.676	DONATIONS-PUBLIC SAFETY	15	2,766					
101-000-671.687	INSURANCE REFUNDS	135,570	87,416	125,756	125,000	146,726	125,000	125,000
101-000-671.692	RECOVERY OF BAD DEBTS	2,189	4,502					
101-000-671.694	MISCELLANEOUS	63,540	63,018	37,069	20,000	37,784	20,000	20,000
101-000-695.672	SPECIAL ASSESSMENT		83,643	34,445	25,000		25,000	25,000
101-000-695.676	WASTEWATER UTIL. ADMIN REIMB	200,177	191,667	222,048	200,000	171,870	200,000	200,000
101-000-695.677	CITY UTILITIES ADMIN REIMB	365,892	320,000	320,000	320,000	240,000	372,100	372,100
101-000-695.678	DDA/OBRA REIMBURSEMENT	5,314	5,314	5,314	5,300		5,300	5,300
101-000-695.695	ACT 51 ADMIN REIMBURSEMENT	149,327	159,486	166,603	172,225	122,045	192,463	192,463
FOOTNOTE AMOUNTS:							192,463	192,463
10% ADMIN REIMB ALLOWED ACT 51: EST MAJOR \$140,876 EST LOCAL \$51,587								
101-000-695.699	APPROPRIATION OF FUND BALANCE				(274,211)			827,490
Totals for dept 000 - REVENUE		7,784,560	8,087,835	7,867,229	8,153,152	7,639,215	7,916,745	8,744,235
TOTAL ESTIMATED REVENUES		7,784,560	8,087,835	7,867,229	8,153,152	7,639,215	7,916,745	8,744,235
APPROPRIATIONS								
Dept 101 - CITY COUNCIL								
101-101-704.000	BOARDS & COMMISSIONS	2,324	2,050	2,110	2,300	940	2,300	2,300
101-101-728.000	OPERATING SUPPLIES	456	155	280	1,000	735	1,000	1,000
101-101-860.000	EDUCATION & TRAINING	612	3,783	1,707	2,000		2,000	2,000

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
Totals for dept 101 - CITY COUNCIL		3,392	5,988	4,097	5,300	1,675	5,300	5,300
Dept 171 - CITY MANAGER								
101-171-702.100	SALARIES	113,783	100,731	128,672	159,446	131,488	163,158	167,126
101-171-702.200	WAGES						9,286	9,286
101-171-702.800	ACCRUED SICK LEAVE	1,514						
101-171-715.000	SOCIAL SECURITY (FICA)	8,987	7,712	9,851	12,152	10,043	13,154	13,457
101-171-716.100	HEALTH INSURANCE	4,324	6,573	12,779	29,916	24,638	38,744	38,744
101-171-716.200	DENTAL INSURANCE	469	249	415	1,046	857	1,397	1,397
101-171-716.300	OPTICAL INSURANCE	7	30	30	32	39	88	88
101-171-716.400	LIFE INSURANCE	322	668	746	958	793	999	999
101-171-716.500	DISABILITY INSURANCE	1,140	900	1,230	1,440	1,351	1,767	1,767
101-171-717.000	UNEMPLOYMENT INSURANCE	81	41	11	40		40	40
101-171-718.200	DEFINED CONTRIBUTION	17,697	15,110	17,245	18,878	15,680	22,484	23,009
101-171-719.000	WORKERS' COMPENSATION	236	236	304	670	493	670	670
101-171-728.000	OPERATING SUPPLIES	2,055	99	2,086	500	417	500	500
101-171-858.000	MEMBERSHIPS & DUES	869	1,027	1,152	2,500	1,227	2,500	2,500
101-171-860.000	EDUCATION & TRAINING	1,895	4,059	1,528	3,000	390	3,000	3,000
Totals for dept 171 - CITY MANAGER		153,379	137,435	176,049	230,578	187,415	257,787	262,583
Dept 201 - FINANCE								
101-201-702.100	SALARIES	171,871	173,327	170,296	173,522	137,129	177,969	182,366
101-201-702.200	WAGES						63,862	0
	FOOTNOTE AMOUNTS:						63,862	(63,862)
	ADDITIONAL ACCOUNTANT NEEDED-TOTAL COST							
101-201-702.800	ACCRUED SICK LEAVE		628					
101-201-715.000	SOCIAL SECURITY (FICA)	13,093	12,937	13,151	13,637	10,567	13,999	14,345
101-201-716.100	HEALTH INSURANCE	27,804	31,471	31,011	33,170	23,762	34,265	34,265
101-201-716.200	DENTAL INSURANCE	1,404	1,523	1,477	1,763	1,327	1,535	1,535
101-201-716.300	OPTICAL INSURANCE	179	208	228	242	192	231	231
101-201-716.400	LIFE INSURANCE	1,170	1,029	1,127	1,129	945	1,129	1,129
101-201-716.500	DISABILITY INSURANCE	2,059	1,691	2,009	1,908	1,778	2,141	2,141
101-201-717.000	UNEMPLOYMENT INSURANCE	162	169	54	175		175	175
101-201-718.000	RETIREMENT	21,880	24,227	30,465				
101-201-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				35,470	28,720	49,336	49,336
101-201-718.200	DEFINED CONTRIBUTION	2,051	4,812	5,240	5,343	3,986	11,890	12,187
101-201-719.000	WORKERS' COMPENSATION	392	494	512	575	612	575	575
101-201-728.000	OPERATING SUPPLIES	1,899	1,510	700	1,700	717	1,700	1,700
101-201-818.000	CONTRACTUAL SERVICES	2,267	2,315	3,292	3,405	11,630	3,430	3,430
	FOOTNOTE AMOUNTS:						3,430	3,430
	4% INCREASE BS&A ANNUAL FEE							
101-201-858.000	MEMBERSHIPS & DUES	665	170	315	390	195	390	390

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
FOOTNOTE AMOUNTS:							390	390
MGFOA & MMTA ANNUAL MEMBERSHIPS -FINANCE DIRECTOR & ACCOUNTANT								
101-201-860.000	EDUCATION & TRAINING	2,116	1,997	619	2,500	1,230	2,500	2,500
Totals for dept 201 - FINANCE		249,012	258,508	260,496	274,929	222,791	365,127	306,305
Dept 209 - ASSESSING								
101-209-702.100	SALARIES	77,881	66,248	96,609	102,208	82,023	106,769	109,438
101-209-702.800	ACCRUED SICK LEAVE	3,478				710		
101-209-704.000	BOARDS & COMMISSIONS	900	1,000	1,000	1,250	1,000	1,250	1,250
101-209-715.000	SOCIAL SECURITY (FICA)	6,506	5,425	7,757	8,496	6,425	8,137	8,340
101-209-716.100	HEALTH INSURANCE	3,068	4,597	19,866	23,461	21,418	33,942	33,942
101-209-716.200	DENTAL INSURANCE	404	31	561	785	817	1,274	1,274
101-209-716.300	OPTICAL INSURANCE	93	4	92	116	116	171	171
101-209-716.400	LIFE INSURANCE	533	483	654	657	470	669	669
101-209-716.500	DISABILITY INSURANCE	800	685	1,156	1,098	791	967	967
101-209-717.000	UNEMPLOYMENT INSURANCE	81	41	52	45	5	45	45
101-209-718.000	RETIREMENT	36,687						
101-209-718.200	DEFINED CONTRIBUTION	514	2,829	4,054	4,053	3,358	9,572	9,811
101-209-719.000	WORKERS' COMPENSATION	336	464	408	750	616	750	750
101-209-728.000	OPERATING SUPPLIES	4,704	691	389	1,500	648	1,500	1,500
101-209-802.000	ADVERTISING	41	79	71	400	75	400	400
101-209-818.000	CONTRACTUAL SERVICES	4,097	8,235	7,790	13,000	12,812	13,000	13,000
101-209-858.000	MEMBERSHIPS & DUES	275	295	345	350	50	350	350
101-209-860.000	EDUCATION & TRAINING	1,007	837	1,132	1,500	237	1,500	1,500
Totals for dept 209 - ASSESSING		141,405	91,944	141,936	159,669	131,574	180,296	183,407
Dept 210 - CITY ATTORNEY								
101-210-801.000	PROFESSIONAL SERVICES: ADMINISTRATI	51,608	48,884	52,545	55,000	44,324	55,000	55,000
101-210-801.100	PROFESSIONAL SERVICES:POLICE/COURT	64,589	62,937	60,208	62,917	47,105	63,000	63,000
Totals for dept 210 - CITY ATTORNEY		116,197	111,821	112,753	117,917	91,429	118,000	118,000
Dept 215 - CLERK								
101-215-702.100	SALARIES	106,731	115,558	114,522	114,548	96,037	118,917	121,846
101-215-702.200	WAGES		154					
101-215-702.800	ACCRUED SICK LEAVE			7,571				
101-215-706.000	ELECTIONS	11,965	38,053	6,186	57,450	57,603	2,000	2,000
\$2000 = QVF SUPPLIES & MISC								
101-215-715.000	SOCIAL SECURITY (FICA)	7,863	8,665	9,196	8,763	7,432	9,099	9,324
101-215-716.000	FRINGES		121			59		
101-215-716.100	HEALTH INSURANCE	19,338	20,204	24,439	34,717	29,026	35,415	35,415
101-215-716.200	DENTAL INSURANCE	742	743	838	1,323	1,089	1,323	1,323
101-215-716.300	OPTICAL INSURANCE	90	94	137	186	151	177	177

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
101-215-716.400	LIFE INSURANCE	680	692	701	713	629	729	729
101-215-716.500	DISABILITY INSURANCE	1,295	1,320	1,222	1,189	1,192	1,409	1,409
101-215-717.000	UNEMPLOYMENT INSURANCE	81	83	30	90			
101-215-718.000	RETIREMENT	58,662	67,187	66,696				
101-215-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				59,526	48,198	82,756	82,756
101-215-718.200	DEFINED CONTRIBUTION		102	1,115	1,594	1,483	3,933	4,031
101-215-719.000	WORKERS' COMPENSATION	232	236	332	300	460	320	320
101-215-728.000	OPERATING SUPPLIES	3,557	1,748	1,614	2,800	1,219	4,600	4,600
MISC OPERATING SUPPLIES + \$1700 FOR REPLACEMENT OF LASERFICHE FLOATING TERMINAL (THIS PC IS ALMOST 9 YRS OLD) + \$900 FOR NEW QVF TERMINAL								
101-215-802.000	ADVERTISING	3,758	3,633	4,497	3,800	2,457	4,000	4,000
	MY BEST GUESS							
101-215-818.000	CONTRACTUAL SERVICES	7,953	3,897	8,724	4,500	2,645	19,000	19,000
	\$4500 = CODIFICATION & MUNICODE FEES							
	\$1600 = SHREDDING							
	\$5400 = MICROFILM COUNCIL PACKETS							
	\$7500 = ANNUAL ESTIMATE FOR AGENDA MGT SOFTWARE							
101-215-833.000	EQUIPMENT MAINTENANCE		3,851	3,851	4,600	3,851	11,300	11,300
	\$7300 = ANNUAL MAINTENANCE FOR ELECTION EQUIPMENT (1ST YEAR OF CHARGES)							
	\$3900 = LASERFICHE MAINTENANCE & SUPPORT							
101-215-858.000	MEMBERSHIPS & DUES	380	400	420	440	410	440	440
	IIMC, MAMC, AND SHIAWASSEE COUNTY CLERKS ASSOCIATION							
101-215-860.000	EDUCATION & TRAINING	21		329	600		900	900
	I'D LIKE CARRIE AND I TO ATTEND THE MAMC CONFERENCE, THIS WOULD INCLUDE AN OVERNIGHT STAY							
101-215-978.000	EQUIPMENT	9,606						
	\$7000 = LASERFICHE SERVER REPLACEMENT (THIS WAS CUT FROM THE BUDGET LAST YEAR, REALLY NEEDS REPLACING)							
	\$10400 = 10 LAPTOPS/TABLETS + CHARGING CABINET + WIRING FOR USE IN COUNCIL CHAMBERS BY COUNCIL & COMMISSIONS							
	MOVED TO CAPITAL IMPROVEMENT FUND 401							
Totals for dept 215 - CLERK		232,954	266,741	252,420	297,139	253,940	296,318	299,570
Dept 226 - HUMAN RESOURCES								
101-226-702.100	SALARIES	127,254	129,897	132,563	155,240	133,206	119,254	122,451
101-226-702.200	WAGES						9,286	9,286
	25% OF EXECUTIVE SECRETARY POSITION							
101-226-715.000	SOCIAL SECURITY (FICA)	10,187	10,434	10,596	11,410	10,124	13,895	14,186
101-226-716.100	HEALTH INSURANCE	8,516	8,763	9,028	15,414	7,974	28,816	28,816
101-226-716.200	DENTAL INSURANCE	1,558	1,360	1,113	1,274	1,144	1,693	1,693
101-226-716.300	OPTICAL INSURANCE	223	223	196	233	164	249	249
101-226-716.400	LIFE INSURANCE	761	804	792	792	664	785	785
101-226-716.500	DISABILITY INSURANCE	1,552	1,558	1,616	1,621	1,296	1,605	1,605
101-226-717.000	UNEMPLOYMENT INSURANCE	81	124	11	150	2	150	150
101-226-718.000	RETIREMENT	32,321	34,565	41,868				
101-226-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				43,303	35,062		

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
101-226-718.200	DEFINED CONTRIBUTION	1,225	3,207	3,263	3,091	3,207	11,525	11,813
101-226-719.000	WORKERS' COMPENSATION	388	296	396	450	536	300	300
101-226-728.000	OPERATING SUPPLIES	2,403	858	755	700	250	700	700
	FOOTNOTE AMOUNTS:						5,715	(5,715)
	KAREN RECOMMENDED THAT WE MOVE TO BS&A TIMESHEETS QUOTE = \$5015 (MOVED TO FUND 401)							
101-226-802.000	ADVERTISING	2,445	845	854		625	800	800
101-226-818.000	CONTRACTUAL SERVICES	20,276	16,092	17,330	20,000	7,591	20,000	20,000
	FOOTNOTE AMOUNTS:						20,000	20,000
	UPCOMING CONTRACT NEGOTIATIONS WITH POLICE & FIRE							
101-226-858.000	MEMBERSHIPS & DUES	409	399	869	1,000	479	900	900
101-226-860.000	EDUCATION & TRAINING	984	1,189	1,096	2,000	460	2,000	2,000
	FOOTNOTE AMOUNTS:						2,000	2,000
	MPELRA ANNUAL CONF WAS CANCELLED LAST YEAR DUE TO COVID, PLAN TO ATTEND IN SEPT, 2021							
Totals for dept 226 - HUMAN RESOURCES		210,583	210,614	222,346	256,678	202,783	211,958	215,734
Dept 253 - TREASURY								
101-253-702.100	SALARIES	61,308	92,176	94,628	96,418	79,345	98,298	100,735
101-253-715.000	SOCIAL SECURITY (FICA)	4,608	6,998	7,188	7,381	6,024	7,555	7,742
101-253-716.100	HEALTH INSURANCE	13,527	23,418	24,995	25,885	21,622	26,740	26,740
101-253-716.200	DENTAL INSURANCE	504	811	767	895	708	895	895
101-253-716.300	OPTICAL INSURANCE	63	105	108	116	90	108	108
101-253-716.400	LIFE INSURANCE	352	641	625	624	523	624	624
101-253-716.500	DISABILITY INSURANCE	696	1,203	1,191	1,186	1,000	1,205	1,205
101-253-717.000	UNEMPLOYMENT INSURANCE	117	203	63	200		200	200
101-253-718.200	DEFINED CONTRIBUTION	2,295	3,685	3,785	3,814	3,174	8,813	9,033
101-253-719.000	WORKERS' COMPENSATION	176	340	500	550	584	550	550
101-253-728.000	OPERATING SUPPLIES	1,832	3,070	2,461	2,400	2,425	3,000	3,000
101-253-818.000	CONTRACTUAL SERVICES	10,168	10,328	10,624	13,500	5,583	13,500	13,500
101-253-858.000	MEMBERSHIPS & DUES	50	50	75	200	150	225	225
	FOOTNOTE AMOUNTS:						225	225
	MEMBERSHIP TO MMTA FOR 3 EMPLOYEES							
101-253-860.000	EDUCATION & TRAINING	953	1,138	699	2,000	350	2,500	2,500
	FOOTNOTE AMOUNTS:						2,500	2,500
	WHEN PANDEMIC IS UNDER CONTROL THERE ARE NUMEROUS TRAININGS THAT WOULD BE HELPFUL FOR TREASURY STAFF							
101-253-862.000	OVER & SHORT	140	(32)	(45)		(5)		
Totals for dept 253 - TREASURY		96,789	144,134	147,664	155,169	121,572	164,213	167,057
Dept 258 - INFORMATION & TECHNOLOGY								
101-258-715.000	SOCIAL SECURITY (FICA)	(107)						
101-258-728.000	OPERATING SUPPLIES	2,375	1,171	10,094	6,650	6,071	11,965	11,965
	INCLUDES SYMANTEC MAINT (\$2915), CISCO DUO (\$1,000) & HP CARE PACK (\$1400)						11,965	11,965
101-258-818.000	CONTRACTUAL SERVICES	46,262	76,118	94,036	87,000	61,315	87,000	97,000

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED	
					BUDGET	THRU 04/30/21	BUDGET	BUDGET	
	6/7/21 CITY COUNCIL ADDITION: CYBER SECURITY ASSESSMENT (MINIMUM AMOUNT, MAY HAVE ADDITIONAL BUDGET ADJ LATER)								10,000
101-258-833.000	EQUIPMENT MAINTENANCE	9,216	5,956	6,255	10,000	12,430	22,500	22,500	
	FOOTNOTE AMOUNTS:						12,500	12,500	
	CISCO SMARTNET & UMBRELLA ANNUAL RENEWAL								
101-258-860.000	EDUCATION & TRAINING				3,709	1,702	3,500	3,500	
101-258-978.000	EQUIPMENT	22,677							
	FOOTNOTE AMOUNTS:						118,000	(118,000)	
	SEE CAPITAL OUTLAY BUDGET WORKSHEETS FOR SPECIFICS								
	MOVED TO CAPITAL IMPROVEMENT FUND 401								
Totals for dept 258 - INFORMATION & TECHNOLOGY		80,423	83,245	110,385	107,359	81,518	124,965	134,965	
Dept 265 - BUILDING & GROUNDS									
101-265-702.200	WAGES	48,139	45,230	52,605	45,047	40,874	45,958	45,958	
101-265-702.400	WAGES - TEMPORARY	5							
101-265-703.000	OTHER COMPENSATION	5,272			1,000	1,000			
101-265-715.000	SOCIAL SECURITY (FICA)	3,248	3,086	3,225	3,531	2,844	3,580	3,580	
101-265-716.000	FRINGES	9,175	3,336	7,785		2,689	3,500	3,500	
101-265-716.100	HEALTH INSURANCE	6,232	6,573	6,655	6,819	5,389	7,044	7,044	
101-265-716.200	DENTAL INSURANCE	485	467	427	489	368	489	489	
101-265-716.300	OPTICAL INSURANCE	60	60	60	63	47	60	60	
101-265-716.400	LIFE INSURANCE	79	79	139	79	156	198	198	
101-265-717.000	UNEMPLOYMENT INSURANCE	41		5	40		25	25	
101-265-718.000	RETIREMENT	22,507	24,298	29,695					
101-265-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				33,423	18,193	26,811	26,811	
101-265-719.000	WORKERS' COMPENSATION	848	1,020	1,364	1,500	993	1,500	1,500	
101-265-728.000	OPERATING SUPPLIES	3,499	3,135	3,081	3,000	1,597	3,000	3,000	
101-265-818.000	CONTRACTUAL SERVICES	338	789	5,335	1,000	358	1,000	1,000	
101-265-820.100	ELECTRICITY	18,030	19,358	18,748	20,000	14,423	20,000	20,000	
101-265-820.200	GAS	4,073	4,735	4,387	5,000	3,749	5,000	5,000	
101-265-820.300	TELEPHONE	270	274	270	300	248	300	300	
101-265-820.400	WATER & SEWER	2,791	2,161	2,606	3,300	2,465	3,000	3,000	
101-265-831.000	BUILDING MAINTENANCE	19,281	11,879	4,110	8,000	10,504	15,075	15,075	
	FOOTNOTE AMOUNTS:						6,575	6,575	
	LED LAMP								
101-265-831.200	BLDG MAINTENANCE-BALLFIELDS				2,200		1,000	1,000	
	\$1,000 FOR MISC REPAIRS AND VANDALISM. 2021-2022.								
	EXPECT THE EXISTING \$2.200 IN THE FY2020-2021 WILL BE SPENT								
101-265-843.000	EQUIPMENT RENTAL	5,530	2,699	1,957	4,000	1,981	3,000	3,000	
101-265-975.000	BUILDING IMPROVEMENTS	49,236							
Totals for dept 265 - BUILDING & GROUNDS		199,139	129,179	142,454	138,791	107,877	140,540	140,540	
Dept 299 - GENERAL ADMIN									

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
101-299-719.000	WORKERS' COMPENSATION	110	152	148	250	175	250	250
101-299-728.000	OPERATING SUPPLIES	19,563	19,023	16,879	19,500	13,599	19,500	19,500
101-299-810.000	INSURANCE & BONDS	132,552	130,347	131,043	133,675	134,074	138,096	138,096
	EST 3% INCREASE							
101-299-818.000	CONTRACTUAL SERVICES	19,661	11,963	39,557	13,550	12,837	17,975	17,975
	FOOTNOTE AMOUNTS:						7,675	7,675
	GABRIDGE EXT \$29,500 + SINGLE AUDIT \$2,500 LESS ALLOCATION \$24,325							
	FOOTNOTE AMOUNTS:						2,400	2,400
	COURIER SERVICE							
	FOOTNOTE AMOUNTS:						600	600
	FRONT DESK MONITORING/SECURITY							
	FOOTNOTE AMOUNTS:						4,800	4,800
	MUNETRIX							
	FOOTNOTE AMOUNTS:						2,500	2,500
	SATA PAYROLL SERVICES							
	GL # FOOTNOTE TOTAL:						17,975	17,975
101-299-820.300	TELEPHONE	6,428	4,210	4,209	7,000	4,948	7,000	7,000
101-299-833.000	EQUIPMENT MAINTENANCE	391	1,380	1,380	1,500	315	1,500	1,500
101-299-850.000	BAD DEBT EXPENSE	143,136	108,401	111,323	90,000	82,962	121,000	121,000
	FY18,FY19,FY20 AVERAGE							
101-299-856.000	MISCELLANEOUS	8,890	84					
101-299-858.000	MEMBERSHIPS & DUES	38,296	47,039	47,176	47,225	47,308	47,455	47,455
	FOOTNOTE AMOUNTS:						40,000	40,000
	SEDP							
	FOOTNOTE AMOUNTS:						6,418	6,418
	MML-EST 2% INCREASE							
	FOOTNOTE AMOUNTS:						235	235
	MI DEAL-EST 2% INCREASE							
	FOOTNOTE AMOUNTS:						802	802
	SHIA REG CHAMBER OF COMMERCE-EST 2% INCREASE							
	GL # FOOTNOTE TOTAL:						47,455	47,455
Totals for dept 299 - GENERAL ADMIN		369,027	322,599	351,715	312,700	296,218	352,776	352,776
Dept 300 - POLICE								
101-300-702.100	SALARIES	1,080,659	1,147,834	1,190,741	1,285,706	1,022,217	1,213,780	1,215,353
101-300-702.120	SALARIES-MAGNET	66,441	70,046	69,853	71,287	65,513	66,510	66,510
101-300-702.200	WAGES	9,375	8,516	5,745	7,950		5,019	5,019
101-300-702.210	WAGES - SCHOOL LIAISON			41,388	57,640	36,284	53,910	53,910
101-300-702.300	OVERTIME	45,700	50,909	54,407	55,700	45,285	55,300	55,300
101-300-702.400	WAGES - TEMPORARY	1,685	2,778					
101-300-702.600	UNIFORMS	1,450	1,450	1,450	1,600	1,325	2,300	1,600
101-300-702.800	ACCRUED SICK LEAVE	7,116	10,411	12,482	11,605	10,851	12,876	12,876

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
101-300-703.000	CROSSING GUARDS	47,857	47,606	55,443	47,100	27,433	55,000	55,000
101-300-715.000	SOCIAL SECURITY (FICA)	27,575	28,564	33,189	33,820	24,679	33,392	33,512
101-300-716.000	FRINGES	46	49	473				
101-300-716.100	HEALTH INSURANCE	220,720	218,308	227,553	235,858	160,786	258,039	258,039
101-300-716.200	DENTAL INSURANCE	10,587	10,395	10,029	11,480	8,439	11,332	11,332
101-300-716.300	OPTICAL INSURANCE	1,164	1,229	1,329	1,407	1,014	1,314	1,314
101-300-716.400	LIFE INSURANCE	3,785	3,820	3,849	3,849	3,114	3,841	3,841
101-300-716.500	DISABILITY INSURANCE	5,371	5,158	5,919	5,953	4,742	5,612	5,612
101-300-716.600	PHYSICALS	150	314	95		141		
101-300-717.000	UNEMPLOYMENT INSURANCE	1,056	1,155	330	1,000	7	500	500
101-300-718.000	RETIREMENT	94,208	95,800					
101-300-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	131,000	118,796	222,518	273,912	183,767	306,738	306,738
101-300-718.200	DEFINED CONTRIBUTION	2,332	3,224	3,792	3,758	2,097	8,996	9,135
101-300-719.000	WORKERS' COMPENSATION	20,516	21,242	26,316	26,842	26,202	27,400	27,400
101-300-728.000	OPERATING SUPPLIES	19,460	16,463	9,632	12,000	5,819	30,553	30,553
	FOOTNOTE AMOUNTS:						14,000	14,000
	NEW SIGN FOR BUILDING						5,803	5,803
	FOOTNOTE AMOUNTS:							
	TASER (POSSIBLE RAP GRANT)						5,250	5,250
	FOOTNOTE AMOUNTS:							
	NEW HANDGUNS						5,500	5,500
	GL # FOOTNOTE TOTAL:						30,553	30,553
101-300-741.000	UNIFORMS & CLEANING	5,805	6,650	6,906	6,000	8,888	7,000	7,000
	PRICE OF VESTS AND UNIFORMS HAVE INCREASED IN THE LAST TWO YEARS.							
101-300-751.000	GAS & OIL	28,465	29,231	22,517	26,000	19,315	26,000	26,000
101-300-813.000	WRECKER SERVICE	90	160					
101-300-818.000	CONTRACTUAL SERVICES	60,482	55,824	19,657	17,000	7,737	8,000	8,000
	FOOTNOTE AMOUNTS:						8,000	8,000
	RMS UPGRADE WITH SHIAWASSEE COUNTY.							
THIS YEAR WE DID NOT PAY OUR INVOICE TO OSSI, SINCE THE PRODUCT IS END OF LIFE AND THEY ARE NOT OFFERING SUPPORT. SHIAWASSEE COUNTY BOUGHT A NEW CAD/RMS PROGRAM THAT WILL BE IMPLEMENTED IN 3RD QUARTER 2021. THE \$8,000 IS JUST A GUESSTIMATE AS TO WHAT THE FINAL COST MAY BE AS WE ARE DEPENDENT ON THE COUNTY FOR INFORMATION AND ANSWERS.								
101-300-820.100	ELECTRICITY	9,864	9,525	9,891	10,000	7,135	10,000	10,000
101-300-820.200	GAS	4,487	5,088	4,486	4,200	3,970	5,000	5,000
101-300-820.300	TELEPHONE	7,511	6,467	6,639	7,000	5,457	7,200	7,200
101-300-820.400	WATER & SEWER	2,978	3,232	3,301	3,000	2,641	3,500	3,500
101-300-820.500	REFUSE	378	397	510	400	455	400	400
101-300-831.000	BUILDING MAINTENANCE	1,744	3,516	3,827	5,000	3,616	6,000	6,000
	FOOTNOTE AMOUNTS:						8,000	8,000
	WE NEED TO REPLACE THE SINKS AND VANITY IN THE MENS BATHROOM, ROUGH ESTIMATE WILL BE \$4,000.							
101-300-833.000	EQUIPMENT MAINTENANCE	520	720	1,795	1,000	83	1,000	1,000

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
101-300-833.400	EQUIP MAINT - MOBILE	15,353	23,044	29,432	22,500	21,593	25,000	25,000
	FOOTNOTE AMOUNTS:						25,000	25,000
	NOW THAT REEVES IS CLOSED, OUR REPAIRS WILL INCREASE.							
101-300-856.000	MISCELLANEOUS	271	1,422	417	250	56	250	250
101-300-858.000	MEMBERSHIPS & DUES	540	680	730	1,000	2,390	1,000	1,000
	50% OF COST FOR ACCREDDIDATION WILL BE PARTIALLY REIMBURSED BY MMRMA FOR THE 1ST YEAR, BUT NOT FOR SUBSEQUENT YEARS.							
101-300-860.000	EDUCATION & TRAINING	4,205	3,110	6,443	6,000	(2,344)	9,918	9,918
	FOOTNOTE AMOUNTS:						7,000	7,000
	TRAINING EXPENDITURES WERE DOWN THIS YEAR DUE TO COVID. ,							
	FOOTNOTE AMOUNTS:						2,918	2,918
	POWER DMS (ONLINE TRAINING) \$5835 LESS 50% 1ST YR RAP GRANT							
	GL # FOOTNOTE TOTAL:						9,918	9,918
101-300-976.000	BUILDING ADD & IMPROVEMENTS	8,594						
101-300-978.000	EQUIPMENT	40,777						
Totals for dept 300 - POLICE		1,990,317	2,013,133	2,093,084	2,257,817	1,710,708	2,262,680	2,263,812
Dept 335 - FIRE								
101-335-702.100	SALARIES	979,146	969,077	1,147,365	1,144,017	948,541	1,095,764	1,097,337
101-335-702.200	WAGES	109	51	90				
101-335-702.300	OVERTIME	129,384	112,673	75,279	94,000	58,847	83,500	83,500
101-335-702.500	MEAL ALLOWANCE	13,500	12,750	13,500	14,400	11,200	14,400	14,400
101-335-702.600	UNIFORMS	1,000	900	2,200	3,600	2,600	3,600	3,600
101-335-702.800	ACCRUED SICK LEAVE	4,467	4,718	3,782	4,955	4,192	4,955	4,955
101-335-715.000	SOCIAL SECURITY (FICA)	19,164	19,520	21,403	25,300	17,943	20,046	20,166
101-335-716.000	FRINGES	85	41	73				
101-335-716.100	HEALTH INSURANCE	227,145	220,336	249,136	283,306	194,018	256,473	256,473
101-335-716.200	DENTAL INSURANCE	7,073	6,701	7,822	11,113	8,349	10,215	10,215
101-335-716.300	OPTICAL INSURANCE	1,067	1,002	1,061	1,249	944	1,074	1,074
101-335-716.400	LIFE INSURANCE	4,452	4,364	4,484	4,360	3,622	4,352	4,352
101-335-716.500	DISABILITY INSURANCE	7,843	7,714	7,526	8,115	6,936	8,615	8,615
101-335-716.600	PHYSICALS			567		266	250	250
101-335-717.000	UNEMPLOYMENT INSURANCE	773	810	169	800		800	800
101-335-718.000	RETIREMENT	173,126	153,515	194,504				
101-335-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM			9,626	239,525	162,590	217,277	217,277
101-335-718.200	DEFINED CONTRIBUTION	2,303	2,349	2,404	2,435	2,035	5,666	5,808
101-335-719.000	WORKERS' COMPENSATION	25,567	24,271	34,175	35,115	29,917	35,115	35,115
101-335-728.000	OPERATING SUPPLIES	8,622	12,270	7,953	9,000	7,019	11,000	9,000
101-335-728.100	SUPPLIES	24,227	20,358	22,434	28,000	14,965	28,000	28,000
101-335-741.000	UNIFORMS & CLEANING	19,305	18,343	12,800	15,000	3,926	15,000	15,000
101-335-751.000	GAS & OIL	29,558	24,593	18,529	27,000	12,520	27,000	27,000
101-335-818.000	CONTRACTUAL SERVICES	92,895	77,702	83,493	85,000	58,844	85,000	85,000
101-335-820.100	ELECTRICITY	11,617	11,324	11,607	12,200	8,637	12,200	12,200

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
101-335-820.200	GAS	4,394	5,088	4,486	4,200	3,970	5,000	5,000
101-335-820.300	TELEPHONE	3,335	3,314	3,522	3,000	2,550	3,200	3,200
101-335-820.400	WATER & SEWER	2,978	3,232	3,301	3,000	2,641	3,500	3,500
101-335-820.500	REFUSE	378	397	510	500	455	500	500
101-335-831.000	BUILDING MAINTENANCE	4,864	6,853	4,719	6,000	11,012	6,000	6,000
101-335-833.000	EQUIPMENT MAINTENANCE	4,804	5,037	2,882	6,000	3,327	6,000	6,000
101-335-833.400	EQUIP MAINT - MOBILE	34,430	54,115	32,515	40,000	28,561	45,000	40,000
101-335-860.000	EDUCATION & TRAINING	23,563	8,408	6,916	7,500	4,391	8,000	8,000
	FOOTNOTE AMOUNTS:						1,940	1,940
	ESO FIREHOUSE TRAINING							
101-335-976.000	BUILDING ADD & IMPROVEMENTS	8,594						
101-335-978.000	EQUIPMENT	11,649						
Totals for dept 335 - FIRE		1,881,417	1,791,826	1,990,833	2,118,690	1,614,816	2,017,502	2,012,337
Dept 370 - BUILDING AND SAFETY								
101-370-702.100	SALARIES	35,009	42,036	39,765	40,094	34,113	78,835	80,333
101-370-702.200	WAGES	24,900	25,439	32,487	36,400	24,203	37,271	37,271
101-370-715.000	SOCIAL SECURITY (FICA)	4,566	5,133	5,508	5,852	4,443	8,848	8,963
101-370-716.100	HEALTH INSURANCE	17,710	16,950	14,033	17,946	11,861	24,336	24,336
101-370-716.200	DENTAL INSURANCE	773	594	431	489	388	734	734
101-370-716.300	OPTICAL INSURANCE	109	81	60	63	50	115	115
101-370-716.400	LIFE INSURANCE	139	139	156	157	132	238	238
101-370-716.500	DISABILITY INSURANCE	353	434	408	396	367	603	603
101-370-717.000	UNEMPLOYMENT INSURANCE	81	83	13	90	6	15	15
101-370-718.200	DEFINED CONTRIBUTION	1,232	1,681	1,591	1,600	1,364	7,068	7,203
101-370-719.000	WORKERS' COMPENSATION	752	256	456	500	591	500	500
101-370-728.000	OPERATING SUPPLIES	1,565	3,537	1,666	2,000	990	2,000	2,000
101-370-818.000	CONTRACTUAL SERVICES	127,440	131,931	142,768	146,300	110,677	181,000	181,000
	SAFE BUILT ANNUAL RATE						104,000	104,000
	MECHANICAL PLUMBING (3 YR AVE)						31,000	31,000
	ELECTRICAL (BASED ON 2020 1099)						10,000	10,000
	GL # FOOTNOTE TOTAL:						145,000	145,000
101-370-820.300	TELEPHONE	273	56					
101-370-858.000	MEMBERSHIPS & DUES			163	165		165	165
101-370-860.000	EDUCATION & TRAINING		1,130	285	1,000		1,000	1,000
Totals for dept 370 - BUILDING AND SAFETY		214,902	229,480	239,790	253,052	189,185	342,728	344,476
Dept 441 - PUBLIC WORKS								
101-441-702.100	SALARIES	61,026	62,244	76,487	79,650	66,690	82,000	83,945
101-441-702.200	WAGES	30,923	23,539	38,108	60,259	40,624	60,000	60,000
101-441-702.400	WAGES - TEMPORARY	4,537	2,728	113	4,200			
101-441-703.000	OTHER COMPENSATION	64,654	78,659	122,987	80,000	74,794	89,000	89,000

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
101-441-715.000	SOCIAL SECURITY (FICA)	35,702	35,736	37,233	40,718	28,561	40,599	40,773
101-441-716.000	FRINGES	(262,054)	(258,328)	(221,021)	(258,000)	(233,049)	(260,000)	(260,000)
101-441-716.100	HEALTH INSURANCE	107,369	113,545	118,955	127,268	78,796	125,486	125,486
101-441-716.200	DENTAL INSURANCE	5,118	4,691	4,376	5,432	3,104	4,507	4,507
101-441-716.300	OPTICAL INSURANCE	555	530	591	642	442	684	684
101-441-716.400	LIFE INSURANCE	1,115	1,118	1,690	1,213	1,612	2,282	2,282
101-441-716.500	DISABILITY INSURANCE	3,700	3,674	3,718	3,853	2,755	4,305	4,305
101-441-717.000	UNEMPLOYMENT INSURANCE	568	553	96	560	5	560	560
101-441-718.000	RETIREMENT	97,099	103,829	126,937				
101-441-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	9,378	9,174	11,310	155,725	97,194	117,672	117,672
101-441-718.200	DEFINED CONTRIBUTION	11,228	11,629	12,056	12,007	9,562	31,305	31,390
101-441-719.000	WORKERS' COMPENSATION	14,575	18,178	21,152	21,575	16,096	17,256	17,256
101-441-728.000	OPERATING SUPPLIES	4,489	3,351	4,049	4,000	3,996	13,500	13,500
	WIRE WELDER \$2,500, PLASMA CUTTER \$3,500, AIR COMPRESSOR \$3,500 AND MISC OTHER \$4,000							
101-441-751.000	GAS & OIL	2,373	1,185	1,308	2,600	716	2,400	2,400
	FEWER FLEET VEHICLES AND LOWER FUEL PRICES JUSTIFY SOME REDUCTION							
101-441-818.000	CONTRACTUAL SERVICES	21,158	14,068	4,636	22,250	1,786	4,000	4,000
	DECREASE TO \$4,000 TO COVER CURRENT AND EXPECTED ADDITIONAL SOFTWARE MAINT LICENSE, RANDOM DRUG SCREENING, AND AND FOR BS&A APPLICABLE SYSTEM CHARGES. CONTRACT MOWING SERVICES NO LONGER NECESSARY FOR CITY OWNED LOTS.							
101-441-820.100	ELECTRICITY	7,706	8,876	8,355	10,000	6,728	10,000	10,000
101-441-820.200	GAS	4,760	5,013	4,403	5,000	3,836	5,100	5,100
101-441-820.300	TELEPHONE	4,645	3,297	2,489	4,700	2,202	4,700	4,700
101-441-820.400	WATER & SEWER	1,461	3,388	3,350	3,700	2,574	3,700	3,700
101-441-820.500	REFUSE	1,147	1,197	1,092	1,250	990	1,300	1,300
101-441-821.000	STREET LIGHTING	133,426	196,467	195,726	200,000	149,303	206,000	206,000
101-441-822.000	DISPOSAL AREA(LANDFILL)	9,701		7,076	12,000		10,000	10,000
	HOPKINS LAKE ARE - VARIOUS EXCAVATION DEBRIS							
101-441-831.000	BUILDING MAINTENANCE	2,216	4,127	3,410	4,000	3,783	13,250	13,250
	REPLACE 5 DPW GARAGE DOORS AT \$1,850 EACH							
101-441-831.100	STORM SEWER MAINTENANCE	26,637	42,123	41,116	73,600	65,106	20,000	20,000
	STORM DRAIN MAINTENANCE, AND GEODATABASE UPDATES							
101-441-836.200	TREES & GARDEN	135	123	398	2,500	3,926	2,500	2,500
101-441-838.000	MISCELLANEOUS OPERATIONS	36,936	43,076	2,780		1,751	3,000	3,000
	CONTINGENCY FUNDS - NORMALLY ASSOCIATED WITH VANDALSIM OF DOWNTOWN STRUCTURES							
101-441-843.000	EQUIPMENT RENTAL	28,376	31,287	29,181	40,000	23,527	38,000	38,000
101-441-860.000	EDUCATION & TRAINING	1,024	898	3,781	4,000	908	4,000	4,000
101-441-860.100	SAFETY TRAINING	147	465	73	1,000	611	1,000	1,000
101-441-975.000	BUILDING IMPROVEMENTS				2,250	2,298		
Totals for dept 441 - PUBLIC WORKS		471,830	570,440	668,011	727,952	461,226	658,106	660,310
Dept 528 - LEAF AND BRUSH COLLECTION								
101-528-702.200	WAGES	42,476	50,662	50,624	52,000	47,701	55,000	55,000

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
101-528-702.400	WAGES - TEMPORARY	3,235	2,464	275	2,500			
101-528-715.000	SOCIAL SECURITY (FICA)	247	259	21	383			
101-528-716.000	FRINGES	33,148	40,215	40,768	40,560	32,202	40,000	40,000
101-528-728.000	OPERATING SUPPLIES	220	175	108	1,000	135	500	500
101-528-818.000	CONTRACTUAL SERVICES	9,943	8,890	8,803	9,920	10,620	16,000	16,000
INCREASE NECESSARY TO CATCH UP ON LEFT OVER PILES OF: TREE AND STUMP REMOVAL ACTIVITY 2019 THRU 2020, AND STORM DRAINAGE DITCH CLEARINGS 2020, AND STROM DAMAGE 2019.								
101-528-843.000	EQUIPMENT RENTAL	91,497	119,957	103,237	120,000	113,365	120,000	120,000
Totals for dept 528 - LEAF AND BRUSH COLLECTION		180,766	222,622	203,836	226,363	204,023	231,500	231,500
Dept 585 - PARKING								
101-585-702.200	WAGES	7,997	9,294	4,891	9,248	4,336	8,000	8,000
101-585-716.000	FRINGES	6,241	7,451	3,939	6,200	2,916	6,000	6,000
101-585-728.000	OPERATING SUPPLIES	341	92	9,251	12,000	5,699	6,000	6,000
101-585-818.000	CONTRACTUAL SERVICES		210					
101-585-834.000	MAINTENANCE	273	205	1,031	1,000	310	1,000	1,000
101-585-843.000	EQUIPMENT RENTAL	13,605	15,637	6,415	14,000	8,054	12,000	12,000
Totals for dept 585 - PARKING		28,457	32,889	25,527	42,448	21,316	33,000	33,000
Dept 728 - COMMUNITY DEVELOPMENT								
101-728-702.100	SALARIES	74,125	57,378	6,158	6,143	5,230	9,648	9,888
101-728-702.400	WAGES - TEMPORARY	205	378	100				
101-728-702.800	ACCRUED SICK LEAVE	(720)						
101-728-715.000	SOCIAL SECURITY (FICA)	5,640	4,422	478	470	400	735	753
101-728-716.100	HEALTH INSURANCE	6,857	6,103	2,122	2,790	1,779	2,210	2,210
101-728-716.200	DENTAL INSURANCE	119	233	65	73	58	73	73
101-728-716.300	OPTICAL INSURANCE	17	31	9	9	8	9	9
101-728-716.400	LIFE INSURANCE	527	391	25	24	20	24	24
101-728-716.500	DISABILITY INSURANCE	858	524	63	59	56	60	60
101-728-717.000	UNEMPLOYMENT INSURANCE	41	82		25		25	25
101-728-718.000	RETIREMENT	108	227	72				
101-728-718.200	DEFINED CONTRIBUTION	3,099	2,295	246	246	209	865	887
101-728-719.000	WORKERS' COMPENSATION	164	176	220	240		250	250
101-728-728.000	OPERATING SUPPLIES	387	307		500		500	500
101-728-818.000	CONTRACTUAL SERVICES	24,207	34,855	83,977	56,630	35,342	70,755	70,755
FOOTNOTE AMOUNTS:							1,175	1,175
ERSI								
FOOTNOTE AMOUNTS:								
COMMUNITY IMAGE BUILDERS (EST)							45,000	45,000
FOOTNOTE AMOUNTS:								
DDA CONTRACT							24,580	24,580
GL # FOOTNOTE TOTAL:							70,755	70,755

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
101-728-858.000	MEMBERSHIPS & DUES	380	587	163	163		165	165
101-728-860.000	EDUCATION & TRAINING	3,319	913					
Totals for dept 728 - COMMUNITY DEVELOPMENT		119,333	108,902	93,698	67,372	43,102	85,319	85,599
Dept 756 - PARKS								
101-756-702.200	WAGES	43,627	43,646	32,230	45,000	35,590	45,000	45,000
101-756-702.400	WAGES - TEMPORARY	2,132	2,687	1,833	3,300		3,300	3,300
101-756-716.000	FRINGES	35,636	36,820	27,431	38,000	25,400	38,000	38,000
101-756-728.000	OPERATING SUPPLIES	2,811	919	614	4,083	3,067	3,000	3,000
101-756-818.000	CONTRACTUAL SERVICES	7,207	12,195	26,629	18,000	7,958	7,293	7,293
	NEWSLETTER						420	420
	FRIENDS OF THE RIVER ANNUAL MAINTENANCE						6,873	6,873
	GL # FOOTNOTE TOTAL:						7,293	7,293
101-756-820.100	ELECTRICITY	9,660	10,011	8,166	10,500	7,517	10,500	10,500
101-756-820.400	WATER & SEWER	8,176	7,259	6,838	15,000	7,550	21,000	21,000
	INCREASE DUE TO RATE HIKE AND ELIMINATION OF RECYCLED WATER AT THE BENTLEY PARK SPLASH PAD.							
101-756-820.500	REFUSE	491	300	548	700		700	700
101-756-831.000	BUILDING MAINTENANCE	11,136	12,575	9,584	1,850	9,828	12,000	12,000
	HARMON PARTRIDGE PARK PAVILIONS REQUIRE PAINTING AND RESTORATION WORK. ESTIMATE SUPPLIES AT \$2,500.00							
101-756-831.200	BLDG MAINTENANCE-BALLFIELDS	1,697	2,653	3,341	4,000	850	3,500	3,500
101-756-836.200	TREES & GARDEN	538			1,000	(175)	1,000	1,000
101-756-843.000	EQUIPMENT RENTAL	58,011	61,870	55,389	62,000	42,917	58,000	58,000
101-756-974.000	LAND IMPROVEMENTS	82,663	142,633	9,424	24,000	34,710		
Totals for dept 756 - PARKS		263,785	333,568	182,027	227,433	175,211	203,293	203,293
Dept 966 - TRANSFERS OUT								
101-966-999.202	TRANSFER TO MAJOR STREET	214,247						
101-966-999.297	TRANSFER TO HISTORICAL COMMISSION	33,000	33,000	40,000	40,000	33,569	17,000	17,000
101-966-999.400	TRANSFER TO CAPITAL PROJECTS		358,840	291,989	103,093	68,143	698,103	698,103
101-966-999.590	TRANSFER TO SEWER COLLECTION				2,233	0		
101-966-999.591	TRANSFER TO WATER				13,399	0		
101-966-999.599	TRANSFER TO WWTP				6,699	0		
101-966-999.661	TRANSFER TO FLEET				2,233	0		
101-966-999.700	TRANSFER TO AIRPORT	6,978	7,346	7,732	8,139	4,070	8,568	8,568
101-966-999.731	TRANSFER-RETIREMENT	156,019	184,243	134,714				
Totals for dept 966 - TRANSFERS OUT		410,244	583,429	474,435	175,796	105,782	723,671	723,671
TOTAL APPROPRIATIONS		7,413,351	7,648,497	7,893,556	8,153,152	6,224,160	8,775,079	8,744,235
NET OF REVENUES/APPROPRIATIONS - FUND 101		371,209	439,338	(26,327)		1,415,054	(858,334)	0

BLUE SHADED AREA FOR NOTES ONLY

Fund 101 - GENERAL FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
						Projected Beginning Working Capital 6/30/21		2,997,281
							Use of Fund Balance	(827,490)
						Ending Projected Working Capital 6/30/22		2,169,791

BLUE SHADED AREA FOR NOTES ONLY

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 202 - MAJOR STREET FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
202-000-501.506	GRANT-FEDERAL	129,616	503,474	471,117	75,000	0	300,000	300,000
	GOULD ST PROJECT CONST 6/1/21-10/31/21 \$1,034,621X80%						300,000	300,000
	FEDL SMALL URBAN GRANT \$375K X 80%							
202-000-539.529	STATE SOURCES	363,792	39,456	43,597	39,000		39,000	39,000
202-000-539.546	TRUNKLINE MAINTENANCE	50,206	39,039	19,476	37,000	13,195	39,378	39,378
202-000-539.569	GAS & WEIGHT TAX	1,203,219	1,167,263	1,219,453	1,283,929	893,322	1,369,695	1,369,695
202-000-664.664	INTEREST INCOME	150	5,131	6,347	2,500	(31)	150	150
202-000-671.694	MISCELLANEOUS	7,798		6,000		357		
202-000-695.101	GENERAL FUND TRANSFER	214,247						
202-000-695.411	TRANSFER FROM STREET PROGRAM	2,815,000	1,246,935	1,147,710	500,000	500,000	674,084	674,084
202-000-695.672	SPECIAL ASSESSMENT	138,816	294,525	235,890	100,000	48,478	249,094	249,094
	INCLUDES \$49,094 FROM CALEDONIA TWP-GOULD ST						149,094	149,094
	PRIOR ASSESSMENTS						100,000	100,000
	GL # FOOTNOTE TOTAL:						249,094	249,094
202-000-695.699	APPROPRIATION OF FUND BALANCE				613,870			
Totals for dept 000 - REVENUE		4,922,844	3,295,823	3,149,590	2,651,299	1,455,321	2,671,401	2,671,401
TOTAL ESTIMATED REVENUES		4,922,844	3,295,823	3,149,590	2,651,299	1,455,321	2,671,401	2,671,401
APPROPRIATIONS								
Dept 451 - CONSTRUCTION								
202-451-716.000	FRINGES	1,586						
202-451-728.000	OPERATING SUPPLIES	3						
202-451-818.000	CONTRACTUAL SERVICES	3,063,710	2,636,118	2,119,103	1,537,386	954,614	927,698	927,698
Totals for dept 451 - CONSTRUCTION		3,065,299	2,636,118	2,119,103	1,537,386	954,614	927,698	927,698
Dept 463 - STREET MAINTENANCE								
202-463-702.200	WAGES	37,977	29,241	29,918	44,000	16,969	35,000	35,000
202-463-716.000	FRINGES	36,537	28,584	29,529	41,000	28,054	41,000	41,000
202-463-728.000	OPERATING SUPPLIES	24,609	18,651	18,374	25,000	7,670	25,000	25,000

BLUE SHADED AREA FOR NOTES ONLY

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
202-463-818.000	CONTRACTUAL SERVICES STREET PATCH PROGRAM	27,030	55,653	104,770	211,000	83,002	259,500 50,000	259,500 50,000
	SIDEWALK PROGRAM						50,000	50,000
	OTHER ENGINEERING SERVICES-SURVEYING						15,000	15,000
	CHIPSEAL CONTRACT NO 1						69,000	69,000
	CHIPSEAL CONTRACT NO 2						75,500	75,500
	GL # FOOTNOTE TOTAL:						259,500	259,500
202-463-843.000	EQUIPMENT RENTAL	46,076	41,459	56,280	50,000	26,270	50,000	50,000
	Totals for dept 463 - STREET MAINTENANCE	172,229	173,588	238,871	371,000	161,965	410,500	410,500
Dept 473 - BRIDGE MAINTENANCE								
202-473-702.200	WAGES	73	97		200	84		
202-473-716.000	FRINGES	70	95		200	160		
202-473-818.000	CONTRACTUAL SERVICES BRIDGE REPAIRS	850		3,101	12,000		12,000	12,000
202-473-843.000	EQUIPMENT RENTAL	23	28			63		
	Totals for dept 473 - BRIDGE MAINTENANCE	1,016	220	3,101	12,400	307	12,000	12,000
Dept 474 - TRAFFIC SERVICES-MAINTENANCE								
202-474-702.200	WAGES	2,003	1,475	2,242	2,200	1,541	2,200	2,200
202-474-716.000	FRINGES	1,927	1,442	2,213	2,100	2,431	2,100	2,100
202-474-728.000	OPERATING SUPPLIES CONTINUE REPLACING WORN TRAFFIC CONTROL SIGNAGE	2,235	907	560	2,000	952	2,500	2,500
202-474-818.000	CONTRACTUAL SERVICES FOOTNOTE AMOUNTS: TRAFFIC SIGNAL MAINTENANCE	12,642	14,640	21,110	15,000	3,738	16,000 16,000	16,000 16,000
202-474-820.000	UTILITIES	1,394	2,924	544	2,500	96	2,500	2,500
202-474-843.000	EQUIPMENT RENTAL	1,513	1,311	1,683	1,200	998	1,200	1,200
	Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE	21,714	22,699	28,352	25,004	9,756	26,500	26,500
Dept 478 - SNOW & ICE CONTROL								
202-478-702.200	WAGES	25,634	25,338	16,011	21,000	19,764	21,000	21,000
202-478-716.000	FRINGES	24,662	25,009	15,803	21,000	37,390	21,000	21,000
202-478-728.000	OPERATING SUPPLIES SALT AND AGGREGATE USAGE	43,608	51,464	42,665		48,319	48,000	48,000
202-478-843.000	EQUIPMENT RENTAL	63,005	60,921	36,094	45,000	47,927	45,000	45,000
	Totals for dept 478 - SNOW & ICE CONTROL	156,909	162,732	110,573	87,000	153,399	135,000	135,000

BLUE SHADED AREA FOR NOTES ONLY

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Dept 480 - TREE TRIMMING								
202-480-702.200	WAGES	9,042	6,442	19,870	8,500	3,590	8,500	8,500
202-480-716.000	FRINGES	8,699	6,317	19,612	7,500	5,719	7,500	7,500
202-480-728.000	OPERATING SUPPLIES	825		115	1,000		800	800
202-480-818.000	CONTRACTUAL SERVICES TREE REMOVAL SERVICES	850	1,300	16,500	30,000		30,000	30,000
202-480-843.000	EQUIPMENT RENTAL	16,416	10,140	37,997	20,000	6,004	15,000	15,000
Totals for dept 480 - TREE TRIMMING		35,832	24,199	94,094	67,000	15,314	61,800	61,800
Dept 482 - ADMINISTRATION & ENGINEERING								
202-482-702.100	SALARIES	50,721	57,085	43,606	48,768	35,502	48,364	48,912
202-482-702.800	ACCRUED SICK LEAVE	8,841						
202-482-715.000	SOCIAL SECURITY (FICA)	4,679	4,367	3,337	3,731	2,716	3,691	3,733
	WAGE INCR FOR CITY ENG(WAGE,FICA,DC)=\$6500 202/203 \$2275 EA 590/591 \$975 EA						2,275	2,275
202-482-716.100	HEALTH INSURANCE	3,853	3,068	2,412	4,991	3,503	5,156	5,156
202-482-716.200	DENTAL INSURANCE	182	116	83	151	117	171	171
202-482-716.300	OPTICAL INSURANCE	22	14	11	19	15	21	21
202-482-716.400	LIFE INSURANCE	119	207	175	170	143	170	170
202-482-716.500	DISABILITY INSURANCE	213	328	277	250	226	273	273
202-482-718.000	RETIREMENT	11,170						
202-482-718.200	DEFINED CONTRIBUTION	422	1,275	854	859	712	2,146	2,195
202-482-719.000	WORKERS' COMPENSATION	208	368	340	400	476	400	400
202-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATI	1,531	247	247		269		
202-482-860.000	EDUCATION & TRAINING		367	470	1,000	253	2,250	2,250
							2,000	2,000
NEW EMPLOYEES. EXPECT TRAINING OPPORTUNITIES TO OPEN UP POST PANDEMIC RESTRICTIONS. APWA MICHIGAN CHAPTER ROADS SCHOLAR PROGRAM FOR TWO DPW EMPLOYEES @ \$1,250.00 LOCALS & MAJORS. INCREASE BUDGET LINE ITEM TO \$2,250.00								
202-482-999.101	CONTRIBUTION-GF ADMIN	109,408	116,726	121,945	128,392	89,332	136,969	136,969
Totals for dept 482 - ADMINISTRATION & ENGINEERING		191,369	184,168	173,757	188,731	133,264	199,611	200,250
Dept 485 - LOCAL STREET TRANSFER								
202-485-999.203	TRANSFER TO LOCAL STREET 25% ACT 51	339,166	361,852	378,030	320,982	247,507	342,424	342,424
Totals for dept 485 - LOCAL STREET TRANSFER		339,166	361,852	378,030	320,982	247,507	342,424	342,424
Dept 486 - TRUNKLINE SURFACE MAINTENANCE								
202-486-702.200	WAGES	498	232	229	500	89	500	500
202-486-716.000	FRINGES	479	229	226	500	115	500	500
202-486-728.000	OPERATING SUPPLIES	911	783	294	1,500	1,753		
202-486-818.000	CONTRACTUAL SERVICES		576			5,295		
202-486-843.000	EQUIPMENT RENTAL	266	199	266	1,500	58		

BLUE SHADED AREA FOR NOTES ONLY

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Totals for dept 486 - TRUNKLINE SURFACE MAINTENANCE		2,154	2,019	1,015	4,000	7,311	1,000	1,000
Dept 488 - TRUNKLINE SWEEPING & FLUSHING								
202-488-702.200	WAGES	425	338	390	450	492	450	450
202-488-716.000	FRINGES	409	333	385	450	734	450	450
202-488-818.000	CONTRACTUAL SERVICES	555	653	649	800	675	800	800
202-488-843.000	EQUIPMENT RENTAL	1,887	2,072	2,045	1,600	2,372	2,000	2,000
Totals for dept 488 - TRUNKLINE SWEEPING & FLUSHING		3,276	3,396	3,469	3,300	4,273	3,700	3,700
Dept 490 - TRUNKLINE TREE TRIIM & REMOVAL								
202-490-702.200	WAGES	129	64		100		100	100
202-490-716.000	FRINGES	124	61		100		100	100
202-490-843.000	EQUIPMENT RENTAL	162	49		200			
Totals for dept 490 - TRUNKLINE TREE TRIIM & REMOVAL		415	174		400	0	200	200
Dept 491 - TRUNKLINE STORM DRAIN, CURBS								
202-491-702.200	WAGES	1,279	104	249	500	865	500	500
202-491-716.000	FRINGES	1,230	103	245	500	1,472	500	500
202-491-728.000	OPERATING SUPPLIES				2,000		2,000	2,000
202-491-843.000	EQUIPMENT RENTAL	1,453	200	391	2,500	1,685	2,500	2,500
Totals for dept 491 - TRUNKLINE STORM DRAIN, CURBS		3,962	407	885	5,500	4,022	5,500	5,500
Dept 492 - TRUNKLINE ROADSIDE CLEANUP								
202-492-702.200	WAGES	92		28	100	78	100	100
202-492-716.000	FRINGES	88		27	100	147	100	100
202-492-843.000	EQUIPMENT RENTAL	36		10	400	136		
Totals for dept 492 - TRUNKLINE ROADSIDE CLEANUP		216		65	600	361	200	200
Dept 494 - TRUNKLINE TRAFFIC SIGNS								
202-494-702.200	WAGES	39	37	94	100	311	100	100
202-494-716.000	FRINGES	37	37	93	100	588	100	100
202-494-728.000	OPERATING SUPPLIES	178	169	131	400	154	200	200
202-494-843.000	EQUIPMENT RENTAL	30	56	114	200	279	200	200
Totals for dept 494 - TRUNKLINE TRAFFIC SIGNS		284	299	432	800	1,331	600	600
Dept 496 - TRUNKLINE TRAFFIC SIGNALS								
202-496-843.000	EQUIPMENT RENTAL			5	200			
Totals for dept 496 - TRUNKLINE TRAFFIC SIGNALS				5	200	0		
Dept 497 - TRUNKLINE SNOW & ICE CONTROL								
202-497-702.200	WAGES	4,168	3,541	3,165	3,500	3,249	3,500	3,500
202-497-716.000	FRINGES	4,010	3,495	3,124	3,500	6,147	3,500	3,500
202-497-728.000	OPERATING SUPPLIES	14,310	13,348	12,195	12,000	16,947	17,000	17,000

BLUE SHADED AREA FOR NOTES ONLY

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
202-497-843.000	EQUIPMENT RENTAL	11,833	8,769	8,064	8,000	8,331	8,000	8,000
Totals for dept 497 - TRUNKLINE SNOW & ICE CONTROL		34,321	29,153	26,548	27,000	34,675	32,000	32,000
TOTAL APPROPRIATIONS		4,028,162	3,601,024	3,178,300	2,651,303	1,728,099	2,158,733	2,159,372
NET OF REVENUES/APPROPRIATIONS - FUND 202		894,682	(305,201)	(28,710)	(4)	(272,778)	512,668	512,029
						Projected Beginning Working Capital 6/30/21		516,277
						Ending Projected Working Capital 6/30/22		1,028,306

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 203 - LOCAL STREET FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
203-000-501.506	FEDERAL GRANTS	1,999						
203-000-539.529	STATE SOURCES	14,348	13,863	15,318	13,700		15,300	15,300
203-000-539.556	STATE SOURCES-PA207		187,320					
203-000-539.569	GAS & WEIGHT TAX FROM ACT 51 WORKSHEET FROM MDOT	399,183	427,599	446,573	471,000	327,128	500,974	500,974
203-000-664.664	INTEREST INCOME	64	3,239	3,556	1,500	(83)	50	50
203-000-671.694	MISCELLANEOUS	337		1,731				
203-000-695.202	MAJOR STREET TRANSFER TRANSFER AT 25%	339,166	361,852	378,030	320,982	247,507	342,424	342,424
203-000-695.288	TRANSFER IN FROM COMPONENT UNIT	233,909						
203-000-695.411	TRANSFER FROM CAPITAL PROJECTS		775,533	1,800,000	500,000	500,000	500,000	500,000
203-000-695.672	SPECIAL ASSESSMENT	42,301	84,391	268,799	61,000		61,000	61,000
203-000-695.699	APPROPRIATION OF FUND BALANCE				371,389		32,457	33,096
Totals for dept 000 - REVENUE		1,031,307	1,853,797	2,914,007	1,739,571	1,074,552	1,452,205	1,452,844
TOTAL ESTIMATED REVENUES		1,031,307	1,853,797	2,914,007	1,739,571	1,074,552	1,452,205	1,452,844
APPROPRIATIONS								
Dept 451 - CONSTRUCTION								
203-451-818.000	CONTRACTUAL SERVICES	345,018	1,147,922	1,451,770	1,010,542	818,852	672,216	672,216
	MISC ENGINEERING SURVEYING						10,000	10,000
	MAPLE AVE REHAB						162,216	162,216
	CRUSH AND SHAPE						500,000	500,000
	GL # FOOTNOTE TOTAL:						672,216	672,216
Totals for dept 451 - CONSTRUCTION		345,018	1,147,922	1,451,770	1,010,542	818,852	672,216	672,216
Dept 463 - STREET MAINTENANCE								
203-463-702.200	WAGES	44,490	34,074	41,102	45,000	24,728	45,000	45,000
203-463-716.000	FRINGES	42,804	33,288	40,568	44,000	38,053	44,000	44,000
203-463-728.000	OPERATING SUPPLIES	22,190	19,400	18,475	25,000	11,369	25,000	25,000
203-463-818.000	CONTRACTUAL SERVICES	55,352	166,714	162,831	251,000	109,463	294,750	294,750
	STREET PATCH PROGRAM						50,000	50,000
	SIDEWALK RESTORATION PROGRAM						50,000	50,000

BLUE SHADED AREA FOR NOTES ONLY

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
	GEODATABASE SUPPORT						5,000	5,000
	MISC ENGINEERING SUPPORT STORM WATER, SURVEY						8,000	8,000
	CONTRACTOR SUPPORT STORM SEWER TV/CLEAN/INSPECT						10,000	10,000
	STORM SEWER REPAIRS						30,000	30,000
	CHIPSEAL CONTRACT NO 1 \$147,026 X 90% 50% MAJOR 50% LOCAL						66,250	66,250
	CHIPSEAL CONTRAACT NO 2						75,500	75,500
	GL # FOOTNOTE TOTAL:						294,750	294,750
203-463-843.000	EQUIPMENT RENTAL	79,032	66,115	79,362	80,000	46,814	80,000	80,000
Totals for dept 463 - STREET MAINTENANCE		243,868	319,591	342,338	445,000	230,426	488,750	488,750
Dept 474 - TRAFFIC SERVICES-MAINTENANCE								
203-474-702.200	WAGES	573	931	857	1,500	836	1,500	1,500
203-474-716.000	FRINGES	551	913	846	1,400	1,734	1,400	1,400
203-474-728.000	OPERATING SUPPLIES	219	551	71	1,000	2,582	4,000	4,000
	FOOTNOTE AMOUNTS:						4,000	4,000
	PURCHASE OF MORE REGULATORY SIGNAGE TO COMPLETE MDOT REQUIRED PROGRAM							
203-474-843.000	EQUIPMENT RENTAL	287	580	528	1,500	1,367	1,600	1,600
Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE		1,630	2,975	2,302	5,400	6,519	8,500	8,500
Dept 478 - SNOW & ICE CONTROL								
203-478-702.200	WAGES	14,058	11,546	6,289	15,000	10,342	15,000	15,000
203-478-716.000	FRINGES	13,525	11,396	6,207	15,000	19,565	15,000	15,000
203-478-728.000	OPERATING SUPPLIES	14,699	19,016	25,792	20,000	17,455	20,000	20,000
203-478-843.000	EQUIPMENT RENTAL	36,892	33,387	17,833	35,000	28,577	30,000	30,000
Totals for dept 478 - SNOW & ICE CONTROL		79,174	75,345	56,121	85,000	75,940	80,000	80,000
Dept 480 - TREE TRIMMING								
203-480-702.200	WAGES	12,293	7,956	16,986	15,000	15,800	15,000	15,000
203-480-716.000	FRINGES	11,827	7,736	16,765	14,000	24,802	14,000	14,000
203-480-728.000	OPERATING SUPPLIES	889		115	1,000		500	500
203-480-818.000	CONTRACTUAL SERVICES	3,900	1,000	20,025	30,000		30,000	30,000
	TREE REMOVAL SERVICES							
203-480-843.000	EQUIPMENT RENTAL	19,898	11,253	32,585	30,000	31,472	30,000	30,000
Totals for dept 480 - TREE TRIMMING		48,807	27,945	86,476	90,000	72,074	89,500	89,500
Dept 482 - ADMINISTRATION & ENGINEERING								
203-482-702.100	SALARIES	63,001	57,082	43,605	48,768	35,501	48,364	48,912

BLUE SHADED AREA FOR NOTES ONLY

STREET FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
203-482-715.000	SOCIAL SECURITY (FICA)	4,816	4,366	3,336	3,731	2,716	3,691	3,733
203-482-716.100	HEALTH INSURANCE	3,563	3,068	2,412	4,991	3,503	5,156	5,156
203-482-716.200	DENTAL INSURANCE	311	116	83	151	117	171	171
203-482-716.300	OPTICAL INSURANCE	39	14	11	19	15	21	21
203-482-716.400	LIFE INSURANCE	160	207	175	170	142	170	170
203-482-716.500	DISABILITY INSURANCE	341	327	277	350	226	273	273
203-482-718.000	RETIREMENT	13,276						
203-482-718.200	DEFINED CONTRIBUTION	422	1,274	853	859	712	2,146	2,195
203-482-719.000	WORKERS' COMPENSATION	188	591	648	700	172	700	700
203-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATI	1,428	124	124		135	200	200
203-482-860.000	EDUCATION & TRAINING		242	470	1,500	253	2,250	2,250
APWA MICHIGAN CHAPTER ROADS SCHOLAR PROGRAM FOR 2 DPW EMPLOYEES. \$1,250 LOCALS AND \$1,250 MAJORS .								
ALSO HAVE NEW EMPLOYEES THAT WILL REQUIRE TRAINING. INCREASE BUDGET LINE ITEM TO \$2,250.00								
203-482-999.101	CONTRIBUTION-GF ADMIN	39,918	42,760	44,657	42,390	32,713	50,097	50,097
Totals for dept 482 - ADMINISTRATION & ENGINEERING		127,463	110,171	96,651	103,629	76,204	113,239	113,878
TOTAL APPROPRIATIONS		845,960	1,683,949	2,035,658	1,739,571	1,280,016	1,452,205	1,452,844
NET OF REVENUES/APPROPRIATIONS - FUND 203		185,347	169,848	878,349	0	(205,464)	0	0
						Projected Beginning Working Capital 6/30/21		964,737
						Use of Fund Balance		(33,096)
						Ending Projected Working Capital 6/30/22		931,641

BLUE SHADED AREA FOR NOTES ONLY

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
OTHER SPECIAL REVENUE FUNDS		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 208 - PARK/RECREATION SITES FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
208-000-401.403	GENERAL PROPERTY TAX			124,666	128,607	128,663		
208-000-401.445	INTEREST & PENALTIES ON TAXES			502	250	508		
208-000-539.573	LOCAL COMMUNITY STABILIZATION				2,245	2,245		
208-000-664.664	INTEREST INCOME			766	700	(30)		
208-000-695.699	APPROPRIATION OF FUND BALANCE						50,000	50,000
Totals for dept 000 - REVENUE				125,934	131,802	131,387	50,000	50,000
TOTAL ESTIMATED REVENUES				125,934	131,802	131,387	50,000	50,000
APPROPRIATIONS								
Dept 756 - PARKS								
208-756-831.000	BUILDING MAINTENANCE				67,815	7,577		
208-756-974.000	SYSTEM IMPROVEMENTS				60,000	50,091	50,000	50,000
Totals for dept 756 - PARKS					127,815	57,668	50,000	50,000
TOTAL APPROPRIATIONS					127,815	57,668	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 208				125,934	3,987	73,719		
						Projected Beginning Working Capital 6/30/21		129,921
						Use of Fund Balance		(50,000)
						Ending Projected Working Capital 6/30/22		79,921

BLUE SHADED AREA FOR NOTES ONLY

OTHER SPECIAL REVENUE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 273 - OMS/DDA REVLG LOAN FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
273-000-664.664	INTEREST INCOME	873	13,606	8,783	7,000	8,486	500	500
273-000-671.675	LOAN REPAYMENTS	4,162	16,668		25,000	1,200		
	LOAN REPAYMENTS RECORDED IN ACCOUNTS RECEIVABLE NOT IN REVENUE ACCOUNT							
273-000-695.698	OTHER FINANCING SOURCES		17,060			35,017		
273-000-695.699	APPROPRIATION OF FUND BALANCE						1,000	1,000
Totals for dept 000 - REVENUE		5,035	47,334	8,783	32,000	44,703	1,500	1,500
TOTAL ESTIMATED REVENUES		5,035	47,334	8,783	32,000	44,703	1,500	1,500
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
273-200-801.100	PROFESSIONAL SERVICES:AUDIT CC	980	1,176	1,176	1,500	1,281	1,500	1,500
273-200-818.000	CONTRACTUAL SERVICES			50,000	0	28,000		
Totals for dept 200 - GEN SERVICES		980	1,176	51,176	1,500	29,281	1,500	1,500
Dept 966 - TRANSFERS OUT								
273-966-999.248	TRANSFER TO FACADE PROGRAM	42,800						
273-966-999.275	TRANSFER TO HOUSING/RDEVLPM	164						
Totals for dept 966 - TRANSFERS OUT		42,964						
TOTAL APPROPRIATIONS		43,944	1,176	51,176	1,500	29,281	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - FUND 273		(38,909)	46,158	(42,393)	30,500	15,422	0	0
						Projected Beginning Working Capital 6/30/21		613,346
						Use of Fund Balance		(1,000)
						Ending Projected Working Capital 6/30/22		612,346

BLUE SHADED AREA FOR NOTES ONLY

OTHER SPECIAL REVENUE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 297 - HISTORICAL FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
297-000-600.600	SALES	4,922	4,496	1,875	4,500			500
297-000-664.664	INTEREST INCOME	180	474	343	150	59		
297-000-664.667	RENTS	1,250	350			350		
297-000-664.668	RENTAL INCOME	11,600	7,750	13,550	14,400	10,289	14,400	14,400
297-000-671.675	DONATIONS-PRIVATE	20,894	36,739	11,389	2,059	44		1,000
297-000-671.679	DONATIONS:HOME TOUR	4,614		8,570		821		
297-000-695.101	GENERAL FUND TRANSFER	33,000	33,000	40,000	40,000	33,569	17,000	17,000
297-000-695.699	APPROPRIATION OF FUND BALANCE				8,504			
Totals for dept 000 - REVENUE		76,460	82,809	75,727	69,613	45,132	31,400	32,900
TOTAL ESTIMATED REVENUES		76,460	82,809	75,727	69,613	45,132	31,400	32,900
APPROPRIATIONS								
Dept 797 - HISTORICAL COMMISSION								
297-797-702.200	WAGES			19,293	12,941	4,801	13,234	13,234
297-797-702.400	WAGES - TEMPORARY			400	0	39		
297-797-715.000	SOCIAL SECURITY (FICA)			1,507	1,980	370	1,009	1,009
297-797-717.000	UNEMPLOYMENT INSURANCE				40	2	5	5
297-797-719.000	WORKERS' COMPENSATION				80			
297-797-728.000	OPERATING SUPPLIES	46	279	1,089	300	1,215	300	300
297-797-728.100	SUPPLIES		200					
297-797-728.200	SUPPLIES-HISTORIC COLLECTION	3,723	680		350			
297-797-728.300	HOME TOUR PROMOTION			972				
297-797-801.000	PROFESSIONAL SERVICES: ADMINIS	465	3,027	15,932	30,272	17,075		
297-797-810.000	INSURANCE & BONDS	1,250	1,239	1,245	1,250	1,274	1,312	1,312
	EST 3% INCREASE							
297-797-831.000	BUILDING MAINTENANCE	63						
297-797-856.000	MISCELLANEOUS	2,991	6,059	1,263	500	50	500	500
297-797-869.000	PROMOTION	5,481	2,393		1,000	505		
297-797-870.000	EXHIBITIONS	557	1,362		1,200			
297-797-974.000	SYSTEM IMPROVEMENTS				500		500	500
Totals for dept 797 - HISTORICAL COMMISSION		14,576	15,239	41,701	50,413	25,330	16,860	16,860

BLUE SHADED AREA FOR NOTES ONLY

OTHER SPECIAL REVENUE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Dept 798 - CASTLE								
297-798-702.200	WAGES	34,367	35,061					
297-798-702.400	WAGES - SEASONAL-DOCENTS	11,967	11,033					
297-798-715.000	SOCIAL SECURITY (FICA)	3,545	3,526					
297-798-717.000	UNEMPLOYMENT INSURANCE	75	95	23				
297-798-719.000	WORKERS' COMPENSATION	84	74	100		8	100	100
297-798-728.000	OPERATING SUPPLIES	231		586	500	63	500	500
297-798-810.000	INSURANCE & BONDS EST 3% INCREASE	700	693	697	700	713	734	734
297-798-820.000	UTILITIES	4,654	4,470	4,259	5,000	3,092	5,000	5,000
297-798-831.000	BUILDING MAINTENANCE	835	2,174	3,665	2,000	1,595	2,000	2,000
297-798-856.000	MISCELLANEOUS	3,010	1,786	134	500	336	500	500
297-798-869.000	PROMOTION	46						
Totals for dept 798 - CASTLE		59,514	58,912	9,464	8,700	5,807	8,834	8,834
Dept 799 - GOULD HOUSE								
297-799-810.000	INSURANCE & BONDS EST 3% INCREASE	700	693	697	700	713	734	734
297-799-820.000	UTILITIES	4,059	4,226	4,389	4,300	3,099		
297-799-831.000	BUILDING MAINTENANCE	1,261	10,307	10,333	2,000	4,376	3,000	3,000
297-799-831.200	BLDG MAINTENANCE-RENTAL		5,901	363	1,500		1,000	1,000
297-799-856.000	MISCELLANEOUS	817	1,325	313	1,000	158	500	500
297-799-869.000	PROMOTION		230					
Totals for dept 799 - GOULD HOUSE		6,837	22,682	16,095	9,500	8,346	5,234	5,234
Dept 800 - COMSTOCK/WOODARD								
297-800-728.000	OPERATING SUPPLIES			149				
297-800-831.000	BUILDING MAINTENANCE			319	1,000	261	500	500
297-800-856.000	MISCELLANEOUS			254		47		
Totals for dept 800 - COMSTOCK/WOODARD				722	1,000	308	500	500
TOTAL APPROPRIATIONS		80,927	96,833	67,982	69,613	39,792	31,428	31,428
NET OF REVENUES/APPROPRIATIONS - FUND 297		(4,467)	(14,024)	7,745	0	5,340	(28)	1,472
Projected Beginning Working Capital 6/30/21								60,944
Ending Projected Working Capital 6/30/22								62,416
Fund 298 - HISTORICAL SITES FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
298-000-401.403	GENERAL PROPERTY TAX			124,666	128,607	128,663		
298-000-401.445	INTEREST & PENALTIES ON TAXES			502	250	508		

BLUE SHADED AREA FOR NOTES ONLY

OTHER SPECIAL REVENUE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
298-000-539.573	LOCAL COMMUNITY STABILIZATION				2,245	2,246		
298-000-664.664	INTEREST INCOME			729	700	(39)		
298-000-695.699	APPROPRIATION OF FUND BALANCE				8,190			129,500
Totals for dept 000 - REVENUE				125,897	139,992	131,378		129,500
TOTAL ESTIMATED REVENUES				125,897	139,992	131,378		129,500
APPROPRIATIONS								
Dept 798 - CASTLE								
298-798-831.000	BUILDING MAINTENANCE				113,000	3,062		
298-798-974.000	SYSTEM IMPROVEMENTS			200				
Totals for dept 798 - CASTLE				200	113,000	3,062		
Dept 799 - GOULD HOUSE								
298-799-818.000	CONTRACTUAL SERVICES			6,043				
298-799-831.000	BUILDING MAINTENANCE			2,642	12,000	6,200	200,000	129,500
Totals for dept 799 - GOULD HOUSE				8,685	12,000	6,200	200,000	129,500
Dept 800 - COMSTOCK/WOODARD								
298-800-831.000	BUILDING MAINTENANCE			2,141		320		
Totals for dept 800 - COMSTOCK/WOODARD				2,141		320		
TOTAL APPROPRIATIONS				11,026	125,000	9,582	200,000	129,500
NET OF REVENUES/APPROPRIATIONS - FUND 298				114,871	14,992	121,796	(200,000)	0
						Projected Beginning Working Capital 6/30/21		129,862
						Use of Fund Balance		(129,500)
						Ending Projected Working Capital 6/30/22		362

BLUE SHADED AREA FOR NOTES ONLY

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
DEBT SERVICE FUNDS		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 325 - DEBT SERVICE-2010 GO BONDS								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
325-000-401.403	GENERAL PROPERTY TAX	74,873	83,383	91,439	89,233	75,186	86,908	86,908
Totals for dept 000 - REVENUE		74,873	83,383	91,439	89,233	75,186	86,908	86,908
TOTAL ESTIMATED REVENUES		74,873	83,383	91,439	89,233	75,186	86,908	86,908
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
325-905-980.991	PRINCIPAL	40,000	50,000	60,000	60,000	60,000	60,000	60,000
325-905-980.995	INTEREST	34,873	33,383	31,453	29,233	15,186	26,908	26,908
Totals for dept 905 - DEBT SERVICE		74,873	83,383	91,453	89,233	75,186	86,908	86,908
TOTAL APPROPRIATIONS		74,873	83,383	91,453	89,233	75,186	86,908	86,908
NET OF REVENUES/APPROPRIATIONS - FUND 325				(14)				
Fund 327 - DEBT SERVICE								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
327-000-401.403	GENERAL PROPERTY TAX	391,186	413,305	823,010	804,733	803,820	804,777	804,777
NOTE: REFUNDING OCCURRED AFTER RECOMMENDED BUDGET. DID NOT AMEND BUDGET BUT DID REDUCE MILLAGE REQUEST								
327-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX		4,362					
327-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPRA)		619					
327-000-401.432	NEIGHBORHOOD ENTERPRISE ZONE REHAB		1,453					
327-000-539.573	LOCAL COMMUNITY STABILIZATION SHARE			17,936		17,279		
Totals for dept 000 - REVENUE		391,186	419,739	840,946	804,733	821,099	804,777	804,777
TOTAL ESTIMATED REVENUES		391,186	419,739	840,946	804,733	821,099	804,777	804,777
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
327-905-980.991	PRINCIPAL	250,000	260,000	405,000	470,000	470,000	480,000	480,000
327-905-980.995	INTEREST	140,468	158,069	404,856	333,483	333,483	323,527	323,527
327-905-980.998	PAYING AGENT FEES	750	1,250	1,250	1,250	1,000	1,250	1,250
Totals for dept 905 - DEBT SERVICE		391,218	419,319	811,106	804,733	804,483	804,777	804,777

DEBT SERVICE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
TOTAL APPROPRIATIONS		391,218	419,319	811,106	804,733	804,483	804,777	804,777
NET OF REVENUES/APPROPRIATIONS - FUND 327		(32)	420	29,840		16,616		
Fund 397 - 2009 LTGO DEBT								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
397-000-671.674	DDA CONTRIBUTION	80,118	78,115	76,023	78,885	78,135	76,460	76,460
Totals for dept 000 - REVENUE		80,118	78,115	76,023	78,885	78,135	76,460	76,460
TOTAL ESTIMATED REVENUES		80,118	78,115	76,023	78,885	78,135	76,460	76,460
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
397-905-980.991	PRINCIPAL	45,000	45,000	45,000	50,000	50,000	50,000	50,000
397-905-980.995	INTEREST	34,368	32,365	31,023	28,135	28,135	25,710	25,710
397-905-980.998	PAYING AGENT FEES	750	750		750		750	750
Totals for dept 905 - DEBT SERVICE		80,118	78,115	76,023	78,885	78,135	76,460	76,460
TOTAL APPROPRIATIONS		80,118	78,115	76,023	78,885	78,135	76,460	76,460
NET OF REVENUES/APPROPRIATIONS - FUND 397					0	0		
ESTIMATED REVENUES - ALL FUNDS		546,177	581,237	1,008,408	972,851	974,420	968,145	968,145
APPROPRIATIONS - ALL FUNDS		546,209	580,817	978,582	972,851	957,804	968,145	968,145
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(32)	420	29,826	0	16,616		
Projected Beginning Working Capital 6/30/21								31,560
Ending Projected Working Capital 6/30/22								31,560

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 401 - CAPITAL PROJECT FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
401-000-671.687	INSURANCE REFUNDS			84,056				
411-000-695.699	APPROPRIATION OF FUND BALANCE							122,350
401-000-699.101	TRANSFERS IN - GENERAL FUND		358,840	291,989	103,093	68,143	698,103	698,103
Totals for dept 000 - REVENUE			358,840	376,045	103,093	68,143	698,103	820,453
APPROPRIATIONS								
Dept 000 - REVENUE								
401-000-974.100	LAND IMPROVEMENTS						84,301	84,301
	GOULD ST SPECIAL ASSESSMENT - CITY OWNED LAND						54,301	54,301
	OVERHEAD STREET LIGHTS & POLES AROUND DOWNTOWN, ADDTL SOURCE: DONATIONS						30,000	30,000
	GL # FOOTNOTE TOTAL:						84,301	84,301
401-000-975.000	BUILDING IMPROVEMENTS			21,513		379	342,980	342,980
	PRIOR RETAINING WALL SAVINGS IN THIS FUND=\$131,850 + FY22 REQUEST \$89,130 = \$220,980						220,980	220,980
	CARPET - FINANCE WING						10,000	10,000
	LIBRARY AIR CONDITIONERS (REPLACE TWO 40 YR OLD AC UNITS)						30,000	30,000
	REPLACE INSULATED OVERHEAD DOORS IN MAIN BLDG,						72,000	72,000
	RE-ROOF DPW MAIN BLDG WITH STEEL SHEETING & FACILITY UPGRADES-NOTE: FACILITY UPGRADES (PRIORITY LOW)							
	SECURITY & ACCESSIBILITY TECHNOLOGY FOR CITY HALL						10,000	10,000
	GL # FOOTNOTE TOTAL:						342,980	342,980
401-000-980.000	EQUIPMENT		8,461	16,222	47,984	13,034	89,319	89,319
	BODY CAMERAS WATCHGUARD/MOTOROLA						44,369	44,369
	STRYKER MONITOR/DEFIBRILLATOR-FIRE DEPT						34,950	34,950
	BOILER REPAIR AT PUBLIC SAFETY						10,000	10,000
	GL # FOOTNOTE TOTAL:						89,319	89,319
401-000-980.100	COMPUTERS		29,946	82,731	12,000	8,347	96,415	96,415
	COMPUTER REPLACEMENTS-CITY WIDE						12,900	12,900
	WIRELESS ACCESSIBILITY						18,000	18,000
	BS&A TIMESHEETS						5,015	5,015
	LASERFICHE SERVER REPLACEMENT & TERMINAL (CLERK)						7,000	7,000
	REPLACE CISCO ROUTERS (EQUIP & IMPLEMENT)						40,000	40,000
	HALON SYSTEM-FIRE SUPPRESSION SYSTEM						13,500	13,500
	GL # FOOTNOTE TOTAL:						96,415	96,415

BLUE SHADED AREA FOR NOTES ONLY

CAPITAL PROJECT FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
401-000-981.000	VEHICLES		253,694	141,266	56,143	54,112	207,438	207,438
	PATROL VEHICLE (LESS USDA \$17,500 GRANT)						38,690	38,690
	PATROL VEHICLE (LESS USDA \$17,500 GRANT)						38,690	38,690
	FORD EXPLORER-DETECTIVE FLEET						30,058	30,058
	AMBULANCE - LEAD TIME 15 TO 18 MONTHS (SAVE\$100,000 THIS FY)						100,000	100,000
	NOTE: FIRE TRUCK TO BE REQUESTED FY2022-23 \$475,000							
	GL # FOOTNOTE TOTAL:						207,438	207,438
Totals for dept 000			292,101	261,732	116,127	75,872	820,453	820,453
TOTAL APPROPRIATIONS			292,101	261,732	116,127	75,872	820,453	820,453
NET OF REVENUES/APPROPRIATIONS - FUND 401			66,739	114,313	(13,034)	(7,729)	(122,350)	0
							Projected Beginning Working Capital 6/30/21	181,052
							Use of Fund Balance	(122,350)
							Ending Projected Working Capital 6/30/22	58,702
Fund 411 - CAPITAL PROJECTS-STREET PROGRAM								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
411-000-664.664	INTEREST INCOME	9,291	32,230	35,132	10,000	1,666		
411-000-695.699	APPROPRIATION OF FUND BALANCE				990,000		1,174,084	1,174,084
411-000-698.000	PROCEEDS FROM BOND ISSUANCE		5,100,000					
Totals for dept 000 - REVENUE		9,291	5,132,230	35,132	1,000,000	1,666	1,174,084	1,174,084
APPROPRIATIONS								
Dept 270 - ADMINISTRATIVE								
411-270-801.000	PROFESSIONAL SERVICES: ADMINIST	876	40,551	1,051		1,145		
Totals for dept 270 - ADMINISTRATIVE		876	40,551	1,051		1,145		
Dept 966 - TRANSFERS OUT								
411-966-999.202	TRANSFER TO MAJOR STREET	2,815,000	1,246,935	1,147,710	500,000	500,000	674,084	674,084
411-966-999.203	TRANSFER TO LOCAL STREET		775,533	1,800,000	500,000	500,000	500,000	500,000
Totals for dept 966 - TRANSFERS OUT		2,815,000	2,022,468	2,947,710	1,000,000	1,000,000	1,174,084	1,174,084
TOTAL APPROPRIATIONS		2,815,876	2,063,019	2,948,761	0	1,001,145	1,174,084	1,174,084
NET OF REVENUES/APPROPRIATIONS - FUND 411		(2,806,585)	3,069,211	(2,913,629)		(999,479)		
							Projected Beginning Working Capital 6/30/21	1,193,241

BLUE SHADED AREA FOR NOTES ONLY

CAPITAL PROJECT FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
							Use of Fund Balance	(1,174,084)
							Ending Projected Working Capital 6/30/22	19,157

BLUE SHADED AREA FOR NOTES ONLY

CAPITAL PROJECT FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 494 - CAPITAL PROJECTS FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
494-000-664.664	INTEREST INCOME	13	327	304	250	(5)		
494-000-695.699	APPROPRIATION OF FUND BALANCE				10,000			20,000
Totals for dept 000 - REVENUE		13	327	304	10,250	(5)		
APPROPRIATIONS								
Dept 270 - ADMINISTRATIVE								
494-270-834.000	MAINTENANCE				10,000			20,000
Totals for dept 270 - ADMINISTRATIVE					10,000			20,000
NET OF REVENUES/APPROPRIATIONS - FUND 494		13	327	304	250	(5)		0
					Projected Beginning Working Capital 6/30/21			26,547
					Use of Fund Balance			(20,000)
					Ending Projected Working Capital 6/30/22			6,547

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 588 - TRANSPORTATION FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
588-000-401.403	GENERAL PROPERTY TAX	78,062	80,748	83,117	76,000	85,817	40,000	40,000
588-000-539.573	LOCAL COMMUNITY STABILIZATION SHARE			2,606		1,497		
588-000-664.664	INTEREST INCOME	18	275	120		(15)		
Totals for dept 000 - REVENUE		78,080	81,023	85,843	76,000	87,299	40,000	40,000
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
588-200-818.000	CONTRACTUAL SERVICES	33,406	75,315	62,939	76,000	64,048	88,089	88,089
NO FINAL AMT UNTIL BEGINNING OF MAY 2021-USING MAX AMT PER MARY RICE								
Totals for dept 200 - GEN SERVICES		33,406	75,315	62,939	76,000	64,048	88,089	88,089
TOTAL APPROPRIATIONS		33,406	75,315	62,939	76,000	64,048	88,089	88,089
NET OF REVENUES/APPROPRIATIONS - FUND 588		44,674	5,708	22,904		23,251	(48,089)	(48,089)
						Projected Beginning Working Capital 6/30/21		81,523
						Ending Projected Working Capital 6/30/22		33,434
Fund 590 - SEWER FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
590-000-401.446	PENALTIES - LATE CHARGES	28,549	33,937	26,048	28,000	16,076	28,000	28,000
590-000-450.477	SWR:PERMITS/INSPECTION FEE	380	320	415	500	585	500	500
590-000-539.529	STATE SOURCES	199,530						
590-000-550.000	CAPITAL CONTRIBUTION-STATE				1,340,000			
590-000-600.601	METERED SALES	1,767,381	1,836,560	1,937,983	1,958,744	1,526,640	2,052,000	2,052,000
590-000-664.664	INTEREST INCOME	10,671	34,634	31,739	25,000	729	1,000	1,000
590-000-671.673	SALE OF FIXED ASSETS			4,941				
590-000-671.694	MISCELLANEOUS	4,198	6,330	20,002		3,200		
590-000-695.101	GENERAL FUND TRANSFER				2,233			

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Totals for dept 000 - REVENUE		2,010,709	1,911,781	2,021,128	3,354,477	1,547,230	2,081,500	2,081,500
TOTAL ESTIMATED REVENUES		2,010,709	1,911,781	2,021,128	3,354,477	1,547,230	2,081,500	2,081,500
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
590-200-702.100	SALARIES	31,906	75,420	91,970	95,954	78,209	99,441	101,883
590-200-715.000	SOCIAL SECURITY (FICA)	3,373	5,723	6,972	7,085	6,074	7,895	8,091
590-200-716.100	HEALTH INSURANCE	2,982	8,901	24,082	29,287	23,762	34,101	34,101
590-200-716.200	DENTAL INSURANCE	118	467	805	1,472	823	1,309	1,309
590-200-716.300	OPTICAL INSURANCE	14	67	120	157	111	155	155
590-200-716.400	LIFE INSURANCE	249	385	455	460	352	460	460
590-200-716.500	DISABILITY INSURANCE	478	828	1,088	1,071	887	1,057	1,057
590-200-717.000	UNEMPLOYMENT INSURANCE		13		30			
590-200-718.200	DEFINED CONTRIBUTION	1,711	2,954	3,635	3,638	2,883	8,855	9,075
590-200-719.000	WORKERS' COMPENSATION	196	261	532	532	550	550	550
590-200-728.000	OPERATING SUPPLIES	1,938	589	457	1,000	431	1,000	1,000
590-200-801.000	PROFESSIONAL SERVICES: ADMINIS	2,938	3,526	49,033	4,000	3,841	4,000	14,000
	6/7/21 City Council addition: 1/3rd rate study							10,000
590-200-810.000	INSURANCE & BONDS	9,992	9,903	9,956	10,000	10,186	10,492	10,492
	EST 3% INCREASE							23,000
590-200-818.000	CONTRACTUAL SERVICES	8,867	11,477	10,544	13,500	7,964	13,000	13,000
	POSTAGE & MAILINGS WATER/SEWER BILLS. PUBLIC NOTICES AND ANNOUNCEMENTS EXPENSE							
590-200-850.000	BAD DEBT EXPENSE	(146)						
590-200-860.000	EDUCATION & TRAINING	153	298	279		38	1,000	1,000
	FOOTNOTE AMOUNTS:						1,000	
	MEMBERSHIP FEES AND EQUIPMENT TRAINING VACTOR OPERATORS							
590-200-890.200	OPERATION & MAINTENANCE	1,056,219	1,107,028	1,149,044	1,175,000	1,026,372	1,186,750	1,186,750
590-200-890.300	REPLACEMENT	141,822	185,144	238,884	341,000	262,322	411,110	411,110
	INCLUDES 100,000.00 INCREASE FOR MUNICIPAL CONTRIBUTION							
590-200-899.101	GF CONTRIBUTION	100,800	88,155	88,155	100,800	66,116	102,500	102,500
590-200-968.000	DEPRECIATION EXPENSE	50,013	50,618	50,280				
Totals for dept 200 - GEN SERVICES		1,413,623	1,551,757	1,726,291	1,784,986	1,490,920	1,883,675	1,896,533
Dept 549 - SEWER OPERATIONS								
590-549-702.200	WAGES	29,247	15,333	34,161	26,774	23,497	34,400	34,400
590-549-702.300	OVERTIME	4,203	4,191	3,134	6,000	4,586	5,000	5,000

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
590-549-703.000	OTHER COMPENSATION	10,669	11,169	15,150	12,000	11,362	12,000	12,000
590-549-715.000	SOCIAL SECURITY (FICA)	6,108	5,519	6,889	6,929	5,487	6,720	6,720
590-549-716.000	FRINGES	(29,052)	(31,543)	(28,631)	(10,000)	(21,539)	(15,000)	(15,000)
590-549-716.100	HEALTH INSURANCE	26,078	21,266	17,228	32,857	11,861	18,253	18,253
590-549-716.200	DENTAL INSURANCE	971	624	427	978	388	489	489
590-549-716.300	OPTICAL INSURANCE	121	93	120	126	90	120	120
590-549-716.400	LIFE INSURANCE	158	123	277	396	297	396	396
590-549-716.500	DISABILITY INSURANCE	275	231	433	420	289	438	438
590-549-717.000	UNEMPLOYMENT INSURANCE	86	50	11	50		25	25
590-549-718.000	RETIREMENT	24,533	69,747	101,885				
590-549-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				34,961	19,030	27,510	27,510
590-549-718.200	DEFINED CONTRIBUTION	1,420	1,065	1,721	1,583	1,171	3,681	3,681
590-549-719.000	WORKERS' COMPENSATION	980	1,001	1,012	1,200	1,025	1,225	1,225
590-549-728.000	OPERATING SUPPLIES	1,848	4,735	2,089	5,000	733	4,500	4,500
	FOOTNOTE AMOUNTS:							
	SEWER BACKUP CLEANUP KITS.....		\$500.00					500
	REPAIR MATERIALS FOR MINOR MANHOLE REPAIRS.....		\$2,000.00					\$1,500.00
590-549-751.000	GAS & OIL	5,057	6,465	3,388	6,000	2,081	5,500	5,500
590-549-818.000	CONTRACTUAL SERVICES	163,432	169,933	60,298	182,000	29,594	97,920	97,920
	CELLULAR EXP AND FEES FOR MONITORING STATIONS AND OTHER SERVICES						2,200	2,200
	GEODATABASE CONTRACT ASSISTANCE						9,000	9,000
	EMERGENCY SANITARY SEWER REPAIRS						12,000	12,000
	OTHER AS NEEDED ENGINEERING ASSIST						10,000	10,000
	NEW ITEMS: LIFT STATION MONITORING EQUIP (WRIGHT & OSBORN)						12,000	12,000
	CONST FLOW METER VAULTS 2 LOCATIONS						19,500	19,500
	LS PUMP REPLACEMENTS (2 EACH)						19,500	19,500
	NEW ITEMS: ACLARA ONE METER READING OPERATING SYSTEM ANNUAL FEES (\$11,800 X 40%)						4,720	4,720
	ACLARA ACE PORTAL SYSTEM ANNUAL FEES (\$22,500 X 40%)						9,000	9,000
	GL # FOOTNOTE TOTAL:						97,920	97,920
590-549-833.000	EQUIPMENT MAINTENANCE	24			1,000		1,500	1,500
	FOOTNOTE AMOUNTS:						1,500	1,500
	POWER TOOL AND RETRIEVAL EQUIPMENT MAINT							
590-549-833.200	SEWER REPAIR	709	1,275	4,465	5,000		5,000	5,000
	EMERGENCY REPAIRS - PIPE AND WYE & MANHOLE FRAME COMPONENTS							
590-549-836.000	LIFT STATION MAINTENANCE	173	7,478	10,966	6,000	20,879	12,000	12,000
	LABOR & EQUIPMENT EXPENSE							
	PARTS & MATERIAL EXPENSE							
	PUMP REPAIR & SERVICING							

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
590-549-836.100	LIFT STATION UTILITIES	3,176	3,472	3,222	4,200	2,730	4,000	4,000
590-549-843.000	EQUIPMENT RENTAL	23,255	10,869	22,706	25,000	13,069	25,000	25,000
590-549-860.000	EDUCATION & TRAINING	220	110	905	1,000	40	1,000	1,000
Totals for dept 549 - SEWER OPERATIONS		273,691	303,206	261,856	349,474	126,672	251,677	251,677
Dept 901 - CAPITAL OUTLAY								
590-901-973.000	CAPITAL OUTLAY - SEWERS	118,375	32,516	20,609	1,400,000	762,751		
590-901-977.000	COL - EQUIPMENT	2,018			40,000	34,800		
Totals for dept 901 - CAPITAL OUTLAY		120,393	32,516	20,609	1,440,000	797,551		
Dept 905 - DEBT SERVICE								
590-905-980.991	PRINCIPAL				40,000	40,000	100,000	100,000
	FOOTNOTE AMOUNTS:						45,000	45,000
	2008 SRF PRINCIPAL							
	FOOTNOTE AMOUNTS:						55,000	55,000
	2020 SRF PRINCIPAL							
	GL # FOOTNOTE TOTAL:						100,000	100,000
590-905-980.995	INTEREST	12,451	11,545	10,545	31,294	10,042	22,195	22,195
	FOOTNOTE AMOUNTS:						8,795	8,795
	2008 SRF INTEREST							
	FOOTNOTE AMOUNTS:						13,400	13,400
	2020 SRF INTEREST							
	GL # FOOTNOTE TOTAL:						22,195	22,195
Totals for dept 905 - DEBT SERVICE		12,451	11,545	10,545	71,294	50,042	122,195	122,195
Dept 965 - OTHER FINANCING SOURCES (USES)								
590-965-995.000	OTHER FINANCING SOURCES (USES)		380,000					
Totals for dept 965 - OTHER FINANCING SOURCES (USES)			380,000					
TOTAL APPROPRIATIONS		1,820,158	2,279,024	2,019,301	3,645,754	2,465,186	2,257,547	2,270,405
NET OF REVENUES/APPROPRIATIONS - FUND 590		190,551	(367,243)	1,827	(291,277)	(917,956)	(176,047)	(188,905)
						Projected Beginning Working Capital 6/30/21		2,190,246
						Ending Projected Working Capital 6/30/22		2,001,341

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 591 - WATER FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
591-000-401.446	PENALTIES - LATE CHARGES	42,289	51,767	42,888	42,000	24,735	42,000	42,000
591-000-450.477	WTR:PERMITS/INSPECTION FEE	13,026	41,453	20,166	20,000	15,654	20,000	20,000
591-000-450.478	PERMITS CALEDONIA TWP					555		
591-000-501.550	CAPITAL CONTRIBUTION-FEDERAL				3,220,000	1,270,868		
	FOOTNOTE AMOUNTS:						232,500	
	SCADA II - DRINKING WATER REVOLVING LOAN							
	FOOTNOTE AMOUNTS:						1,617,097	
	WATERMAINS - DRINKING WATER REVOLVING LOAN							
	FOOTNOTE AMOUNTS:						330,000	
	WEST ELEVATED TOWERS							
	FOOTNOTE AMOUNTS:						70,000	
	ADMINISTRATIVE COSTS							
	WITH THE COST OF LSL REPLACEMENTS, THIS MAY NOT BE POSSIBLE							
	GL # FOOTNOTE TOTAL:						2,249,597	
591-000-539.000	WELLHEAD PROTECTION PROGRAM					27,850		
591-000-550.000	CAPITAL CONTRIBUTION-STATE		465,467	42,533				
591-000-600.601	METERED SALES	2,330,449	2,690,329	2,706,146	2,730,121	2,118,015	2,900,000	2,900,000
591-000-600.602	METERED SALES-WHOLESALE-USAC	263,378	271,655	263,795	245,000	199,763	350,000	350,000
591-000-600.604	WATER MAIN REPLACEMENT CHAR	407,814	600,528	671,516	600,528	512,766	675,000	675,000
591-000-600.640	MATERIAL & SERVICE	11,226	21,116	15,120	10,000	9,111	16,000	16,000
591-000-664.664	INTEREST INCOME	7,205	48,393	37,568	5,600	720	1,200	1,200
591-000-671.673	SALE OF FIXED ASSETS	1,775		19,913		125		
591-000-671.688	HYDRANT RENTAL		41,540	24,865	21,000	3,535	24,000	24,000
591-000-671.694	MISCELLANEOUS	4,805	1,480	1,015	3,000	1,200	1,500	1,500
591-000-671.695	MISCELLANEOUS WATER CHARGES	10,877	2,060	1,587	10,000	1,580	2,500	2,500
591-000-695.101	GENERAL FUND TRANSFER				13,399			
591-000-695.288	TRANSFER IN FROM COMPONENT	162,288						
Totals for dept 000 - REVENUE		3,255,132	4,235,788	3,847,112	6,920,648	4,186,477	4,032,200	4,032,200
TOTAL ESTIMATED REVENUES		3,255,132	4,235,788	3,847,112	6,920,648	4,186,477	4,032,200	4,032,200
APPROPRIATIONS								
Dept 200 - GEN SERVICES								

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
591-200-702.100	SALARIES	(110,924)	89,912	120,347	142,720	114,443	144,335	147,892
	FOOTNOTE AMOUNTS:						975	
	INCLUDES WAGE INCR FOR CITY ENG (WAGE,FICA,DC COST=\$6500)							
	202/203 \$2275 EA 590/591 \$975 EA							
591-200-715.000	SOCIAL SECURITY (FICA)	4,873	7,057	9,330	10,703	8,985	11,451	11,737
591-200-716.100	HEALTH INSURANCE	10,039	16,709	31,850	41,466	29,393	45,309	45,309
591-200-716.200	DENTAL INSURANCE	289	600	991	1,510	1,119	1,833	1,833
591-200-716.300	OPTICAL INSURANCE	35	84	144	210	148	220	220
591-200-716.400	LIFE INSURANCE	309	429	597	587	495	668	668
591-200-716.500	DISABILITY INSURANCE	641	956	1,393	1,342	1,268	1,538	1,538
591-200-717.000	UNEMPLOYMENT INSURANCE	41	96	5	80		15	15
591-200-718.200	DEFINED CONTRIBUTION	2,248	3,507	4,872	5,493	4,185	12,780	13,100
591-200-719.000	WORKERS' COMPENSATION	453	261	652	700		750	750
591-200-728.000	OPERATING SUPPLIES	3,133	1,346	2,516	1,700	667	1,500	1,500
591-200-801.000	PROFESSIONAL SERVICES: ADMINIS	8,196	9,835	79,334	10,130	10,715	10,715	20,715
	6/7/21 City Council addition: 1/3rd rate study							10,000
591-200-810.000	INSURANCE & BONDS	42,966	42,582	42,809	45,000	43,799	45,113	45,113
	EST 3% INCREASE							
591-200-818.000	CONTRACTUAL SERVICES	18,249	18,069	15,379	16,000	12,082	16,000	16,000
591-200-845.000	LEASE		874	1,593	1,700	1,655	1,700	1,700
591-200-850.000	BAD DEBT EXPENSE	(322)	1,290					
591-200-856.000	MISCELLANEOUS	118,503	3,389	17,258		(0)		
591-200-860.000	EDUCATION & TRAINING	2,831	2,688	2,737	3,000	2,248	3,000	3,000
591-200-899.101	GF CONTRIBUTION	234,096	204,734	204,734	234,100	153,551	238,080	238,080
591-200-968.000	DEPRECIATION EXPENSE	11,486	11,486	11,486				
Totals for dept 200 - GEN SERVICES		347,142	415,904	548,027	516,441	384,752	535,007	549,170
Dept 552 - WATER UNDERGROUND								
591-552-702.100	SALARIES	24,549	25,139	27,316	28,412	22,681	28,037	28,705
591-552-702.200	WAGES	207,992	136,081	124,636	152,959	122,401	152,265	152,265
591-552-702.400	WAGES - TEMPORARY	28	65					
	DPW DIRECTOR REQUESTING ADDTL PERMANENT LABORER IN DISTRIBUTION (WITHDREW REQUEST)						47,000	(47,000)
591-552-702.600	UNIFORMS						3,500	3,500
591-552-702.800	ACCRUED SICK LEAVE			794		405		
591-552-703.000	OTHER COMPENSATION	39,589	42,342	59,312	42,000	41,363	45,000	45,000
591-552-715.000	SOCIAL SECURITY (FICA)	21,149	20,254	18,493	17,822	17,639	18,925	18,988
591-552-716.000	FRINGES	(16,048)	(50,107)	(23,920)	(25,000)	(30,257)	(25,000)	(25,000)
591-552-716.100	HEALTH INSURANCE	62,267	78,277	65,491	79,412	58,287	75,371	75,371

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
591-552-716.200	DENTAL INSURANCE	2,756	3,155	2,588	3,725	2,624	3,597	3,597
591-552-716.300	OPTICAL INSURANCE	374	449	381	488	339	446	446
591-552-716.400	LIFE INSURANCE	582	585	794	1,762	988	1,198	1,198
591-552-716.500	DISABILITY INSURANCE	2,159	2,142	1,547	2,266	1,420	2,086	2,086
591-552-717.000	UNEMPLOYMENT INSURANCE	261	248	73	100	10	25	25
591-552-718.000	RETIREMENT	44,531	47,838	57,708				
591-552-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				61,215	39,089	61,268	61,268
591-552-718.200	DEFINED CONTRIBUTION	7,015	7,396	6,251	5,296	6,060	15,098	15,098
591-552-719.000	WORKERS' COMPENSATION	7,369	6,864	7,852	7,852	4,748	8,100	8,100
591-552-728.000	OPERATING SUPPLIES	11,209	10,063	4,677	6,500	4,402	11,000	11,000
NEED \$5,400.00 IN MATERIALS FOR REPAIR OF WATER DISTRIBUTION PARTS ROOM (CONCRETE REPAIRS & ROOF REPAIRS MOSTLY)								
INCREASE BUDGET LINE ITEM TO \$11,000.00								
591-552-751.000	GAS & OIL	17,082	19,274	12,197	17,000	13,575	16,000	16,000
591-552-818.000	CONTRACTUAL SERVICES	43,432	1,481	16,035	403,950	207,267	41,130	41,130
	DRUG SCREENING						250	250
	CROSS CONNECTION PROGRAM						8,800	8,800
	MISSDIG ANNUAL FEE						2,500	2,500
	GEODATABASE SUPPORT						9,000	9,000
	MISC ENG SERVICES (EGLE OR FIELD WORK \$10,0000 NOT REQUESTING)							
	CONSTR SERVICES BEYOND STAFF CAPABILITIES (\$9,450 NOT REQUESTING)							
	ACLARA ONE OPERATING METER READING SYSTEM ANNUAL MAINT FEE (\$11,800 X 60%)						7,080	7,080
	ACLARA ACE PORTAL ANNUAL MAINT FEE (\$22,500 X 60%)						13,500	13,500
591-552-818.000-LSL-ID0000		0	0	0	0	81,692	350,000	350,000
	DWAM GRANT FOR ID OF LSL 2021 THRU 2024 EST \$350k PER YEAR FOR 3 YEARS							
	MAX AWARD \$1,000,000 FOR 3 YEARS. ALL EXPENSES EXPECTED TO BE 100% REIMBURSED							
591-552-818.000 LSL REPLACE		0	0	1,435	0	110,970	677,600	677,600
	EGLE MANDATED LSL REPLACEMENTS ESTIMATED AT\$2,800 EACH PLUS 10% CONTINGENCY FOR 220 SITES. LSL GRANT SUBMITTED EXPECTED TO BE GRANTED 2021.							
	MAX AWARD \$3 MILLION FOR PROJECT PERIOD 5 YEARS. CONSTRUCTION COSTS REIMBURSED ONLY							
591-552-818.000 WASHPARK		0	0	0	0	3,925	0	0
591-552-820.100	ELECTRICITY	2,780	2,617	2,353	3,000	2,018	3,000	3,000
591-552-820.200	GAS	3,605	3,717	3,249	4,000	3,003	4,000	4,000
591-552-820.300	TELEPHONE	2,836	3,083	2,461	3,000	1,928	3,000	3,000
591-552-833.000	EQUIPMENT MAINTENANCE	1,051	1,104	1,700	1,500	1,030	1,500	1,500
591-552-833.200	EQUIPMENT MAINT-HYDRANTS & M	70,031	40,362	22,125	45,000	24,055	40,000	40,000
591-552-833.300	EQUIP MAINT. METER & SERV	131,487	54,420	18,523	20,000	13,753	18,000	18,000
591-552-843.000	EQUIPMENT RENTAL	766	121,762	98,901	90,000	125,730	120,000	120,000
	WILL SEE INCREASED COSTS FOR WATER MAIN BREAKS							
591-552-860.000	EDUCATION & TRAINING	2,067	1,973	2,310	3,500	2,287	3,000	3,000

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
591-552-968.000	DEPRECIATION EXPENSE	139,613	188,127	200,411				
	Totals for dept 552 - WATER UNDERGROUND	830,532	768,711	734,258	975,759	883,431	1,678,146	1,678,877
Dept 553 - WATER FILTRATION								
591-553-702.100	SALARIES	69,490	70,876	71,985	77,189	60,165	74,265	76,112
591-553-702.200	WAGES	230,021	222,927	234,114	265,204	216,384	318,498	318,703
591-553-702.300	OVERTIME	22,716	40,528	34,480	28,000	29,574	38,500	38,500
591-553-702.400	WAGES - TEMPORARY	18,489	28,689	16,248	11,500	1,351	5,019	5,019
591-553-702.600	UNIFORMS	4,200	3,500	2,800	4,200	3,500	4,900	4,900
591-553-702.800	ACCRUED SICK LEAVE	1,204	1,253					
591-553-703.000	OTHER COMPENSATION					7,000		
591-553-715.000	SOCIAL SECURITY (FICA)	26,240	28,020	27,552	29,537	23,807	30,093	30,259
591-553-716.000	FRINGES	15,907	918	1,768	3,000	2,289	3,000	3,000
591-553-716.100	HEALTH INSURANCE	69,000	80,003	69,821	79,412	58,796	97,500	97,500
591-553-716.200	DENTAL INSURANCE	3,339	3,688	3,045	3,725	2,908	4,214	4,214
591-553-716.300	OPTICAL INSURANCE	441	508	443	488	392	524	524
591-553-716.400	LIFE INSURANCE	1,002	993	1,326	1,762	1,447	1,993	1,993
591-553-716.500	DISABILITY INSURANCE	2,706	2,772	2,470	2,266	2,393	3,703	3,703
591-553-717.000	UNEMPLOYMENT INSURANCE	319	299	107	150	2	25	25
591-553-718.000	RETIREMENT	25,302	128,365	321,441				
591-553-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				36,030	19,612	28,398	28,398
591-553-718.200	DEFINED CONTRIBUTION	11,136	11,833	11,594	11,484	10,701	33,409	33,594
591-553-719.000	WORKERS' COMPENSATION	5,228	6,794	7,512	7,512	5,051	8,000	8,000
591-553-728.000	OPERATING SUPPLIES	8,193	4,583	4,952	6,000	4,663	6,000	6,000
591-553-728.100	LAB SUPPLIES	19,207	16,059	21,732	18,000	14,885	34,640	34,640
INCREASED LSL SAMPLING AND LAB ANALYSIS PER EGLE MANDATE (LSL, DSMI INV, ALE EXCEEDANCE) REQUIRES INCREASE ACTIVITY IN THIS ACCOUNT EST AT \$16,640.00								
591-553-743.000	CHEMICALS	112,209	148,895	149,493	150,000	135,600	157,000	157,000
3% INCREASE IN ANTICIPATION OF CHEM INCREASES AND ADDITIONAL CUSTOMERS								
WILL ALSO SEE A 21% INCREASE IN CO2 GAS FOR PH ADJUSTMENT, WHICH COMES IN THE FORM OF AN INCREASED SURCHARGE. THIS WILL PROJECT THE 2021=2022 CO2 USAGE TO \$13,082.00 OVER LAST YEARS \$10,385.00 USAGE.								
591-553-751.000	GAS & OIL	2,035	1,322	1,817	2,000	981	2,000	2,000
591-553-818.000	CONTRACTUAL SERVICES	13,456	12,097	22,966	67,500	56,388	54,000	54,000
	FOOTNOTE AMOUNTS:						5,700	5,700
	ANNUAL EGLE PERMIT						12,000	12,000
	FOOTNOTE AMOUNTS:							
	WELLHEAD PROTECTION PROGRAM							
	FOOTNOTE AMOUNTS:						2,500	2,500

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
	EMERGENCY GEN ANNUAL INSP							
	FOOTNOTE AMOUNTS:						3,550	3,550
	MAG METER SERVICING, BISBEE INFRARED SERVICE							
	FOOTNOTE AMOUNTS:						6,000	6,000
	ROOF REPAIRS							
	FOOTNOTE AMOUNTS:						10,250	10,250
	MISC ENGINEERING ASSIST							
	FOOTNOTE AMOUNTS:						14,000	14,000
	CLEAN & INSPECT SW RESERVOIR							
	GL # FOOTNOTE TOTAL:						54,000	54,000
591-553-820.100	ELECTRICITY	145,113	148,208	139,243	150,000	118,806	152,500	152,500
591-553-820.200	GAS	6,235	5,205	5,497	5,500	4,094	6,000	6,000
591-553-820.300	TELEPHONE	4,760	4,527	4,327	4,800	4,140	8,160	8,160
	FOOTNOTE AMOUNTS:						3,360	3,360
	EXPECT ADDITIONAL CELL COSTS FOR PHASE I & II SCADA IMPLEMENTATION							
	6 WELLS & 2 WATER TOWERS TELEMETRY COSTS @ \$35.00/MO							
	FOOTNOTE AMOUNTS:						4,800	4,800
	OTHER NORMAL EXPENSES							
	GL # FOOTNOTE TOTAL:						8,160	8,160
591-553-820.500	REFUSE	428	450	397	1,000	936	700	700
591-553-831.000	BUILDING MAINTENANCE	6,358	12,505	8,095	10,000	9,783	10,000	10,000
591-553-832.000	STATIONARY EQUIPMENT	19						
591-553-833.000	EQUIPMENT MAINTENANCE	28,435	65,919	20,784	45,000	16,027	40,000	40,000
591-553-833.100	EQUIP MAINT - WELLS	6,267	10,589	24,914	20,000	2,066	20,000	20,000
	EXPECT WORK ON WELL NO. 1, HINTZ AND OSBURN							
591-553-834.000	MAINTENANCE	118,793	920	121,240	111,500	75,786	110,000	110,000
	LAGOON NO.1 SPENT LIME REMOVAL							
	BACKWASH LAGOON DREDGING							
	SURVEY FEES LAGOON NO.1							
591-553-860.000	EDUCATION & TRAINING	3,047	2,536	1,952	2,500	1,838	4,000	4,000
	FOOTNOTE AMOUNTS:						3,500	3,500
	TWO NEW EMPLOYEES WILL REQUIRE ADDITIONAL TRAINING AND THREE CURRENT EMPLOYEES NEED CERTIFICATION COURSES							
591-553-968.000	DEPRECIATION EXPENSE	231,354	248,700	253,970				
Totals for dept 553 - WATER FILTRATION		1,212,649	1,314,481	1,588,085	1,155,259	891,363	1,257,041	1,259,444
Dept 901 - CAPITAL OUTLAY								
591-901-972.000	MAINS & HYDRANTS	592	468,732	97,319	2,235,200	1,304,105	105,000	105,000
	FOOTNOTE AMOUNTS:						105,000	105,000

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
	MAPLE STREET WATER MAIN - NOT DWRF CONST & ENG							
591-901-972.100	COL-SERVICE LINES					717		
591-901-972.200	COL-WATER STORAGE				9,500			
591-901-977.000	COL - EQUIPMENT	4,035	838	3,590	1,126,600	235,730	510,650	510,650
	WTP ITEMS:							
	NO 1 HIGH SERVICE PUMP & CONTROLS OR CSE EQUIP						52,000	52,000
	PORTABLE GENERATOR PUMP STATIONS \$55,000 (NOT REQUESTING)							
	MAIN PLANT POWER SWITCH GEAR REPLACEMENT \$35,000 (NOT REQUESTING)							
	WELLS:							
	PALMER NO. 3 REHAB						195,900	195,900
	WELL NO. 1 REHAB AT WTP						40,000	40,000
	SCADA PHASE II						222,750	222,750
	GL # FOOTNOTE TOTAL:						510,650	510,650
591-901-983.000	LEASED ASSETS				150,919	150,919	68,078	68,078
	FOOTNOTE AMOUNTS:						68,078	68,078
	PAYMENT LESS APPLICATION OF UNUSED INSTALLMENT LOAN TO FUTURE PYMTS (150,919.06-82,841.38))							
Totals for dept 901 - CAPITAL OUTLAY		4,627	469,570	100,909	3,522,219	1,691,471	683,728	683,728
Dept 905 - DEBT SERVICE								
591-905-980.991	PRINCIPAL				445,000	445,000	605,000	605,000
	2012 WATER REVENUE BOND PRINCIPAL						475,000	475,000
	2020 SRF PRINCIPAL						130,000	130,000
	GL # FOOTNOTE TOTAL:						605,000	605,000
591-905-980.995	INTEREST	115,841	103,018	88,129	102,453	52,644	65,538	65,538
	2012 REVENUE BOND INTEREST						23,538	23,538
	2020 DWRF INTEREST						42,000	42,000
	GL # FOOTNOTE TOTAL:						65,538	65,538
Totals for dept 905 - DEBT SERVICE		115,841	103,018	88,129	547,453	497,644	670,538	670,538
Dept 965 - OTHER FINANCING SOURCES (USES)								
591-965-995.000	OTHER FINANCING SOURCES (USES)		(380,000)					
Totals for dept 965 - OTHER FINANCING SOURCES (USES)			(380,000)					
TOTAL APPROPRIATIONS								
		2,510,791	2,691,684	3,059,408	6,717,131	4,152,074	4,824,460	4,841,757
NET OF REVENUES/APPROPRIATIONS - FUND 591								
		744,341	1,544,104	787,704	203,517	34,403	(792,260)	(809,557)
Projected Beginning Working Capital 6/30/21								
								1,494,385
Ending Projected Working Capital 6/30/22								
								684,828

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 599 - WASTEWATER FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
599-000-539.529	STATE SOURCES	123,109			2,145,000	2,128,109	3,037,900	3,037,900
	SOLIDS HANDLING-DWRF						2,600,000	
	MAIN BLDG ROOF-DWRF						437,900	
	GL # FOOTNOTE TOTAL:						3,037,900	
599-000-602.100	OP & MAINT CHRГ - OWOSSO	1,056,219	1,107,028	1,149,044	1,175,000	1,026,372	1,186,750	1,186,750
	INCREASED 1% FROM PRIOR YEAR BUDGET. ACTUAL CHARGE IS CALCULATED MONTHLY AT PLANT							
599-000-602.200	OP & MAINT CHRГ - OWOSSO TWP	144,388	145,853	167,066	175,000	189,727	176,750	176,710
599-000-602.300	OP & MAINT CHRГ - CALEDONIA TV	117,191	123,638	101,010	150,000	90,501	151,500	151,500
599-000-602.400	OP & MAINT CHRГ - CORUNNA	182,810	195,535	203,755	225,000	185,216	227,250	227,250
599-000-603.100	REPLACEMENT CHRГ - OWOSSO	141,822	185,144	238,884	352,400	262,322	411,110	416,527
599-000-603.200	REPLACEMENT CHRГ - OWOSSO TV	33,511	46,204	69,010	105,980	83,671	123,636	123,762
599-000-603.300	REPLACEMENT CHRГ - CALEDONIA	26,156	36,270	50,261	79,140	57,856	92,325	87,255
599-000-603.400	REPLACEMENT CHRГ - CORUNNA	24,512	32,382	41,844	62,480	46,151	72,889	72,456
599-000-664.664	INTEREST INCOME	9,774	35,579	23,470	16,000	1,872	2,000	2,000
599-000-671.673	SALE OF FIXED ASSETS			1,375				
599-000-671.694	MISCELLANEOUS	6,627	2,533	4,082	5,000	3,443	5,000	5,000
599-000-695.101	GENERAL FUND TRANSFER				6,699			
Totals for dept 000 - REVENUE		1,866,119	1,910,166	2,049,801	4,497,699	4,075,240	5,487,110	5,487,110
TOTAL ESTIMATED REVENUES		1,866,119	1,910,166	2,049,801	4,497,699	4,075,240	5,487,110	5,487,110
APPROPRIATIONS								
Dept 548 - WASTEWATER OPERATIONS								
599-548-702.100	SALARIES	24,261	99,543	88,074	89,310	75,058	87,565	89,735
599-548-702.200	WAGES	313,869	308,470	347,113	380,409	306,237	390,366	390,673
599-548-702.300	OVERTIME	34,628	24,700	37,648	30,500	21,999	32,500	32,500
599-548-702.400	WAGES - TEMPORARY	17,077	11,702	6,379				
599-548-702.600	UNIFORMS	4,900	4,900	4,900	5,600	4,900	5,600	5,600
599-548-702.800	ACCRUED SICK LEAVE	1,354	7,515	722	800	564	800	800
599-548-703.000	OTHER COMPENSATION					7,000		
599-548-715.000	SOCIAL SECURITY (FICA)	33,882	35,415	35,347	35,934	29,935	39,667	39,863
599-548-716.000	FRINGES	17,231	11,655	15,092	15,000	11,050	15,000	15,000
599-548-716.100	HEALTH INSURANCE	79,362	87,544	108,863	125,715	93,091	150,332	150,332
599-548-716.200	DENTAL INSURANCE	4,459	3,905	4,573	5,608	4,292	6,147	6,147

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
599-548-716.300	OPTICAL INSURANCE	614	609	731	875	646	880	880
599-548-716.400	LIFE INSURANCE	1,231	1,292	1,654	2,247	1,711	2,296	2,296
599-548-716.500	DISABILITY INSURANCE	3,141	3,669	3,771	4,183	3,354	4,422	4,422
599-548-716.600	PHYSICALS	651	503	228	500	246	250	250
599-548-717.000	UNEMPLOYMENT INSURANCE	473	579	117	550	2	25	25
599-548-718.000	RETIREMENT	101,304	158,156	325,470				
599-548-718.100	MUNICIPAL EMPLOYEES RETIREMEI	9,378	9,174	11,310	110,683	91,876	140,601	140,601
599-548-718.200	DEFINED CONTRIBUTION	9,737	11,647	12,293	12,345	10,532	31,649	31,706
599-548-719.000	WORKERS' COMPENSATION	5,028	4,344	5,661	5,800	4,432	5,900	5,900
599-548-728.000	OPERATING SUPPLIES	11,917	9,221	17,430	20,000	11,576	18,000	18,000
599-548-728.100	SUPPLIES	11,307	13,065	12,419	14,500	8,478	14,500	14,500
	LAB SUPPLIES AND SHIPPING EXPENSE							
599-548-743.100	CHEMICALS - IRON	40,930	32,123	51,515	48,000	30,689	48,000	48,000
	COAGULATION AND SETTLING OF PRIMARY SLUDGE							
599-548-743.200	CHEMICALS - POLYMER	13,101	18,322	15,708	22,000	18,538	22,000	22,000
	CHEMICAL AID FOR SOLIDS/SLUDGE SETTLING & THICKENING							
599-548-743.300	CHEMICALS - CHLORINE	27,374	26,080	35,395	42,000	20,521	42,000	42,000
	DISINFECT FINAL EFFLUENT TO RECEIVING WATERS							
599-548-751.000	GAS & OIL	4,395	5,513	6,556	8,500	2,831	6,500	6,500
599-548-801.000	PROFESSIONAL SERVICES: ADMINIS	10,536	17,402	83,154	69,400	16,671	100,000	110,000
	ADMINISTRATIVE AND SUPPORT COSTS - PROJECT BIDDING SERVICES - AUDIT						70,000	70,000
	NEWS LETTER AND PUBLIC ANNOUNCEMENTS							
	LAB ANALYSIS EXPENSE							
	MISC ENGINEERING SERVICES - PIPE HANGER RPOGRAM/CHEM ANALYSIS/OTHER						30,000	30,000
	6/7/21 City Council addition: 1/3rd rate study							10,000
599-548-801.100-WAMPO	PROFESSIONAL SERVICES-WAMP	81,566						
599-548-810.000	INSURANCE & BONDS	42,966	37,845	38,047	45,000	38,927	40,099	40,099
	EST 3% INCREASE							
599-548-820.100	ELECTRICITY	227,462	214,371	224,912	230,000	171,992	230,000	230,000
599-548-820.200	GAS	13,927	14,517	14,686	16,000	11,941	15,000	15,000
599-548-820.300	TELEPHONE	3,525	3,325	2,817	4,000	2,351	3,500	3,500
599-548-820.400	WATER & SEWER	3,323	5,119	4,418	4,000	3,794	5,000	5,000
599-548-820.500	REFUSE	931	978	1,031	1,000	919	1,100	1,100
599-548-831.000	BUILDING MAINTENANCE	13,481	21,267	10,628	18,000	11,643	18,000	18,000
599-548-832.000	STATIONARY EQUIPMENT	5,760	7,746	5,855	7,100	5,760	6,000	6,000
	FOOTNOTE AMOUNTS:						6,000	6,000
	EGLE NPDES PERMITS AND OTHER REGULATORY FEES							
599-548-833.000	EQUIPMENT MAINTENANCE	55,169	63,308	59,766	70,000	55,986	70,000	70,000
VARIOUS PLANT MAINTENANCE ITEMS ALL OPERATING EQUIPMENT. KEEP AT \$70,000 TO COMPLETE SELF HELP PIPE HANGER PROJECT.								

BLUE SHADED AREA FOR NOTES ONLY

ENTERPRISE FUNDS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
MANY HANGERS WILL REQUIRE MANUFACTURING LOCALLY.								
599-548-834.000	MAINTENANCE	119,204	167,109	172,243	150,000	111,838	160,000	160,000
	FOOTNOTE AMOUNTS:						160,000	160,000
	LANDFILL DISPOSAL FEES CONTINUE TO INCREASE EACH YEAR. VOLUME BASED ON ACTUAL FLOWS TO WWTP.							
599-548-834.100	HHW PROGRAM	4,600			5,000		5,000	5,000
	HOUSE HOLD HAZARDOUS WASTE PROGRAM IN COOPERATION WITH COUNTY HEALTH DEPT							
599-548-856.000	MISCELLANEOUS	1,757						
599-548-858.000	MEMBERSHIPS & DUES	345	421	438	600	371	600	600
599-548-860.000	EDUCATION & TRAINING	1,952	2,280	1,719	3,000	374	3,000	3,000
599-548-860.100	SAFETY TRAINING			126	300		300	300
599-548-899.101	GF CONTRIBUTION	200,177	191,667	222,048	191,667	171,870	212,000	212,000
	ANNUALIZED FY21 THRU FEB, ADDED 1.7% CPI							
599-548-968.000	DEPRECIATION EXPENSE	199,372	249,924	249,924				
Totals for dept 548 - WASTEWATER OPERATIONS		1,757,657	1,886,925	2,240,781	1,796,126	1,363,996	1,934,599	1,947,329
Dept 901 - CAPITAL OUTLAY								
599-901-977.000	COL - EQUIPMENT	43,043	74,162	20,764	2,731,000	2,310,780	3,092,900	3,092,900
	FOOTNOTE AMOUNTS:						55,000	55,000
	EAST ROUGHING TOWER PUMP REPLACEMENT.....		\$20,000.00					
	TERTIARY PUMP & MOTOR REPAIR/REPLACEMENTG.....		\$35,000.00					
Totals for dept 901 - CAPITAL OUTLAY		43,043	74,162	20,764	2,731,000	2,310,780	3,092,900	3,092,900
Dept 905 - DEBT SERVICE								
599-905-980.991	PRINCIPAL						90,000	90,000
	FOOTNOTE AMOUNTS:						90,000	90,000
	2020 SRF PRINCIPAL							
599-905-980.995	INTEREST				35,000		42,000	42,000
	SRF 2020							
Totals for dept 905 - DEBT SERVICE					35,000	0	132,000	132,000
TOTAL APPROPRIATIONS		1,800,700	1,961,087	2,261,545	4,562,126	3,674,776	5,159,499	5,172,229
NET OF REVENUES/APPROPRIATIONS - FUND 599		65,419	(50,921)	(211,744)	(64,427)	400,464	327,611	314,881
Projected Beginning Working Capital 6/30/21								243,657
Ending Projected Working Capital 6/30/22								558,538

BLUE SHADED AREA FOR NOTES ONLY

**FY2021-22 BUDGET
FLEET REPLACEMENT SCHEDULE**

TYPE (of vehicle or equipment)	Unit #	Existing Vehicle YEAR	LIFE CYCLE	CURRENT PROJECTED REPLACMENT COST **	Replacement Year (July 1st)	Assigned Equip Fd Balance (Ideal fd bal @ 6/30/21)	20-21	21-22	22-23	23-24	24-25	25-26
F250 Pickup Truck	700	2019	10	\$ 26,921	2029-30	\$ 2,692	\$ 29,613	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692
F250 Pickup Truck was 304	701	2019	10	\$ 26,921	2029-30	\$ 2,692	\$ 29,613	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692
1 Ton 4X2 - Ford Sign truck	311	1997	20	\$ 115,000	2040-41	\$ 5,750	\$ 120,750	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750
Aerial Bucket Tree Truck	40	1993	20	\$ 210,000	2041-42	\$ 210,000	\$ -	\$ 220,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Street Sweeper Elgin Pelican	442	2020	5	\$ 250,000	2025-26	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
Salt Truck - Single Axle	435	2019	10	\$ 118,904	2029-30	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890
Salt Truck - Single Axle	436	2019	10	\$ 118,904	2029-30	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890	\$ 11,890
10 Yd Truck - Tandem Axle	22	2002	12	\$ 135,000	2022-23	\$ 123,750	\$ 11,250	\$ 11,250	\$ 146,250	\$ 11,250	\$ 11,250	\$ 11,250
10 Yd Truck - Tandem Axle	424	2003	12	\$ 155,000	2023-24	\$ 129,166	\$ 12,917	\$ 12,917	\$ 12,917	\$ 167,917	\$ 12,917	\$ 12,917
10 Yd Truck - Tandem Axle	425	2003	12	\$ 155,000	2023-24	\$ 129,166	\$ 12,917	\$ 12,917	\$ 12,917	\$ 167,917	\$ 12,917	\$ 12,917
10 Yd Truck - Tandem Axle	429	2006	12	\$ 155,000	2022-23	\$ 64,585	\$ 12,917	\$ 12,917	\$ 12,917	\$ 12,917	\$ 12,917	\$ 12,917
3/4 Ton Pick Up 4X4 w/blde	333	2005	10	\$ 31,000	2025-26	\$ 18,600	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 34,100
Tractor 4X4 Mowing	520	2005	15	\$ 38,000	2023-24	\$ 38,000	\$ -	\$ -	\$ -	\$ 40,533	\$ 2,533	\$ 2,533
Vactor Sewer Truck	238	2015	6	\$ 600,000	2024-25	\$ 600,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 700,000	\$ 100,000
John Deere Loader 4X4	444	2014	10	\$ 255,000	2024-25	\$ 204,000	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500	\$ 280,500	\$ 25,500
John Deere Loader 4X4	445	2014	10	\$ 255,000	2024-25	\$ 153,000	\$ 25,500	\$ 25,500	\$ 25,500	\$ 280,500	\$ 280,500	\$ 25,500
Backhoe 4X4	447	2014	10	\$ 120,000	2026-27	\$ 36,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Backhoe 4X4	450	2014	10	\$ 120,000	2026-27	\$ 36,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Skidsteer Loader 4X4	360	1999	15	\$ 90,667	2024-25	\$ 72,535	\$ 6,044	\$ 6,044	\$ 6,044	\$ 6,044	\$ 96,711	\$ 6,044
F150 4x2 Pick Up-Engineering PU	751	2019	10	\$ 35,380	2029-30	\$ 7,076	\$ 3,538	\$ 3,538	\$ 3,538	\$ 3,538	\$ 3,538	\$ 3,538
Truck Mounted Hydro Excavator	438/48G	2020	10	\$ 386,390	2030-31	\$ 386,390	\$ 425,029	\$ 38,639	\$ 38,639	\$ 38,639	\$ 38,639	\$ 38,639
Impalas 2 Genl 1 Publ Serv	TBD	2008	10	\$ 51,000	2028	\$ 36,000	\$ 3,100	\$ 3,100	\$ 56,100	\$ 5,100	\$ 5,100	\$ 5,100
Air Comp.- Atlas Copco	125	2016	15	\$ 32,000	2031-32	\$ 10,667	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133	\$ 2,133
Pavement Saw 26	150	1993	20	\$ 10,000	2021-22	\$ 10,000	\$ 500	\$ 10,500	\$ 500	\$ 500	\$ 500	\$ 500
Leaf Vac Machine	173	1994	20	\$ 60,000	2025-26	\$ 36,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 63,000
3/4 Ton Pickup 4x2	321	2005	10	\$ 25,000	2021-22	\$ 20,000	\$ 2,500	\$ 27,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
3/4 Ton Pickup 4x2	322	2005	10	\$ 25,000	2021-22	\$ 20,000	\$ 2,500	\$ 27,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
3/4 Ton Pickup 4x2	324	2005	10	\$ 25,000	2022-23	\$ 20,000	\$ 2,500	\$ 27,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
3/4 Ton Pickup 4x2	325	2006	10	\$ 26,000	2022-23	\$ 18,200	\$ 2,600	\$ 2,600	\$ 28,600	\$ 2,600	\$ 2,600	\$ 2,600
3/4 Ton Pickup 4x2	326	2006	10	\$ 26,000	2022-23	\$ 18,200	\$ 2,600	\$ 2,600	\$ 28,600	\$ 2,600	\$ 2,600	\$ 2,600
1 Ton Pickup DDA-Flowers	327	2006	15	\$ 30,000	2024-25	\$ 20,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 32,000	\$ 2,000
1 Ton Pickup - Cold patch	328	2006	15	\$ 30,000	2024-25	\$ 20,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 32,000	\$ 2,000
1/2 Ton Blue -Summer help	329	1998	15	\$ 25,600	2024-25	\$ 17,067	\$ 1,707	\$ 1,707	\$ 1,707	\$ 1,707	\$ 27,307	\$ 1,707
3/4 Ton Pickup	330	2016	10	\$ 26,000	2026-27	\$ 7,800	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
3/4 Ton Pickup	331	2016	10	\$ 26,000	2026-27	\$ 7,800	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
Water Service Truck	332	2016	10	\$ 32,000	2026-27	\$ 9,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
3/4 Ton 4x4	334	2016	10	\$ 33,000	2026-27	\$ 16,500	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
3/4 Ton 4x4	335	2016	10	\$ 33,000	2026-27	\$ 16,500	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
3/4 ton 4x4	336	2017	10	\$ 33,000	2027-28	\$ 13,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300

**FY2021-22 BUDGET
FLEET REPLACEMENT SCHEDULE**

TYPE (of vehicle or equipment)	Unit #	Existing Vehicle YEAR	LIFE CYCLE	CURRENT PROJECTED REPLACEMENT COST **	Replacement Year (July 1st)	Assigned Equip Fd Balance (Ideal fd bal @ 6/30/21)	20-21	21-22	22-23	23-24	24-25	25-26
3/4 ton 4x4	337	2017	10	\$ 33,000	2027-28	\$ 13,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Hoist Truck	339	2001	25	\$ 130,000	2026-27	\$ 104,000	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
1 Ton Pickup - Water	340	2017	10	\$ 28,000	2027-28	\$ 11,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
1 Ton Pickup - Water	341	2017	10	\$ 28,000	2027-28	\$ 11,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Road Grader	35	1994	30	\$ 150,000	2024-25	\$ 135,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 155,000	\$ 5,000
Dump truck 5 Yd	428	2003	12	\$ 88,000	2020-21	\$ 7,333	\$ 95,333	\$ 7,333	\$ 7,333	\$ 7,333	\$ 7,333	\$ 7,333
10 Yd Truck - Tandem Axle	430	2006	12	\$ 145,000	2022-23	\$ 132,917	\$ 12,083	\$ 12,083	\$ 157,083	\$ 12,083	\$ 12,083	\$ 12,083
10 Yd Truck - Tandem Axle	431	2019	12	\$ 150,000	2031-32	\$ 25,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
10 Yd Truck - Tandem Axle	432	2019	12	\$ 150,000	2031-32	\$ 25,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
JD Mower Front Deck 72"	501	2002	12	\$ 23,000	2020-21	\$ 1,917	\$ 24,917	\$ 1,917	\$ 1,917	\$ 1,917	\$ 1,917	\$ 1,917
JD Mower - Blower	506	2008	12	\$ 28,000	2023-24	\$ 23,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 27,333	\$ 2,333	\$ 2,333
JD Mower Front Deck 72"	507	2015	12	\$ 25,000	2027-28	\$ 12,500	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083
JD Mower - Broom	508	2015	12	\$ 25,000	2027-28	\$ 12,500	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083
WACHS Vac./Valve Mach.	600-604	2018	15	\$ 78,000	2033-34	\$ 15,600	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
WTP Pickup 4x4	W2	2016	10	\$ 28,000	2026-27	\$ 14,000	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
WWTP Pickup 4x4	WW12	2016	10	\$ 28,000	2026-27	\$ 14,000	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Snow Push Bucket Lip	446	2020	10	\$ 9,250	2030-31	\$ 1,850	\$ 10,175	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925
Ford F250 Pickup Truck	702	2020	10	\$ 26,921	2030-31	\$ 2,692	\$ 29,613	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692
Ford F250 Pickup Truck	703	2020	10	\$ 26,921	2030-31	\$ 2,692	\$ 29,613	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692	\$ 2,692
WACHS Valve Turner & Trailer	606-609	2021	15	\$ 32,095	2036-37	\$ 2,140	\$ 34,235	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140	\$ 2,140
JD Tractor Mower & 72" Deck	509	2021	12	\$ 24,917	2033-34	\$ 2,076	\$ 26,993	\$ 2,076	\$ 2,076	\$ 2,076	\$ 2,076	\$ 2,076
Watermain Cut Saw	610	2021	20	\$ 9,633	2041-42	\$ 482	\$ 10,115	\$ 482	\$ 482	\$ 482	\$ 482	\$ 482
						Needed Working Capital for Equip. 7/1/21	\$ 3,210,348					
FY20 Budget, purchased FY20						Depreciation Budget Amount (reserve for purchase of equip)	\$ 502,417	\$ 437,917	\$ 387,917	\$ 545,450	\$ 515,450	\$ 515,450
FY20 Budget, purchased FY21						Actual Replacement Costs**	\$ 801,353	\$ 270,000	\$ 419,133	\$ 403,700	\$ 1,604,018	\$ 397,100

REPLACEMENT YEAR
Beyond life cycle
but not budgeted to be

**Schedule doesn't include inflation or residual value

	673,188	705,000	715,575	726,309	737,203	748,261
Annual Operating Rev	673,188	705,000	715,575	726,309	737,203	748,261
Annual Fleet O&M Costs	(375,000)	(380,625)	(386,334)	(392,129)	(398,011)	(403,982)
Annual Actual Replacement Costs	(801,353)	(270,000)	(419,133)	(403,700)	(1,604,018)	(397,100)
Total Annual effect on Working Capital (Includes replacement costs)	(503,165)	54,375	(89,893)	(69,521)	(1,264,826)	(52,820)
Beg. WC	2,031,944	1,528,779	1,583,154	1,493,261	1,423,741	158,915
End WC	1,528,779	1,583,154	1,493,261	1,423,741	158,915	106,094

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
FLEET FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 661 - FLEET MAINTENANCE FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
661-000-664.664	INTEREST INCOME	898	21,447	17,615	16,000	(252)	1,000	1,000
661-000-664.669	EQUIPMENT RENTAL	704,603	773,516	626,573	704,000	629,837	704,000	704,000
661-000-671.673	SALE OF FIXED ASSETS	(99)	2,006	76		(34,417)		
661-000-695.101	GENERAL FUND TRANSFER				2,233			
Totals for dept 000 - REVENUE		705,402	796,969	644,264	722,233	595,168	705,000	705,000
TOTAL ESTIMATED REVENUES		705,402	796,969	644,264	722,233	595,168	705,000	705,000
APPROPRIATIONS								
Dept 891 - FLEET MAINTENANCE								
661-891-702.200	WAGES	68,786	59,924	59,594	114,104	58,047	87,670	87,670
661-891-703.000	OTHER COMPENSATION	10,452	8,931	14,706	7,875	16,591	10,000	10,000
661-891-715.000	SOCIAL SECURITY (FICA)	3,635	3,624	3,868	4,588	4,837	6,343	6,343
661-891-716.000	FRINGES	24,325	14,905	16,525	17,000	6,390	20,000	20,000
661-891-716.100	HEALTH INSURANCE	16,998	17,926	17,785	14,260	11,861	18,311	18,311
661-891-716.200	DENTAL INSURANCE	485	467	427	489	388	489	489
661-891-716.300	OPTICAL INSURANCE	60	60	60	63	50	60	60
661-891-716.400	LIFE INSURANCE	79	79	139	198	248	396	396
661-891-717.000	UNEMPLOYMENT INSURANCE	41	41	5	45		25	25
661-891-718.000	RETIREMENT	26,431	53,144	115,958				
661-891-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM				37,200	20,249	29,250	29,250
661-891-718.200	DEFINED CONTRIBUTION				80	695	3,308	3,308
661-891-719.000	WORKERS' COMPENSATION	840	872	1,196	1,250	899	1,300	1,300
661-891-728.000	OPERATING SUPPLIES	5,201	3,415	6,457	6,000	3,614	6,000	6,000
661-891-751.000	GAS & OIL	35,067	43,523	29,818	40,000	29,406	35,000	35,000
661-891-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,546	1,855	1,855	2,000	2,021	2,000	2,000
661-891-810.000	INSURANCE & BONDS	26,078	25,845	25,983	27,000	26,584	27,381	27,381
EST 3% INCREASE								
661-891-833.000	EQUIPMENT MAINTENANCE	80,115	55,363	50,143	70,000	35,256	55,000	55,000
661-891-860.000	EDUCATION & TRAINING		195	361	1,000	205	1,500	1,500
661-891-899.101	GF CONTRIBUTION	30,996	27,111	27,111	31,000	20,333	31,520	31,520
661-891-968.000	DEPRECIATION EXPENSE	183,929	279,708	299,719				
Totals for dept 891 - FLEET MAINTENANCE		515,064	596,988	671,710	374,152	237,673	335,553	335,553

BLUE SHADED AREA FOR NOTES ONLY

FLEET FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
GL NUMBER	DESCRIPTION				BUDGET	THRU 04/30/21	BUDGET	BUDGET
Dept 901 - CAPITAL OUTLAY								
661-901-979.000	COL-EQUIPMENT	28,392	700	544	453,000	521,925	270,000	270,000
	ONE EACH 10 YARD TANDEM TRUCK & DUMP BOX \$155,000 (ON REPLACEMENT SCH AND CIP AS FY2022-23)							
	FOOTNOTE AMOUNTS:						50,000	50,000
	TWO EACH 3/4 TON PICKUP TRUCKS \$60,000 (REPLACEMENT SCH AS \$50K)							
	FOOTNOTE AMOUNTS:						210,000	210,000
	ONE AERIAL BUCKET TRUCK							
	FOOTNOTE AMOUNTS:						10,000	10,000
	OTHER ITEMS ON REPLACEMENT SCH-PAVEMENT SAW							
	GL # FOOTNOTE TOTAL:						270,000	270,000
661-901-979.100	COL-EQUIPMENT INTEREST	3,281	1,661					
Totals for dept 901 - CAPITAL OUTLAY		31,673	2,361	544	453,000	521,925	299,000	270,000
TOTAL APPROPRIATIONS		546,737	599,349	672,254	827,152	759,597	605,553	605,553
NET OF REVENUES/APPROPRIATIONS - FUND 661		158,665	197,620	(27,990)	(104,919)	(164,430)	70,447	99,447
						Projected Beginning Working Capital 6/30/21	1,927,025	
						Ending Projected Working Capital 6/30/22	2,026,472	

BUDGET REPORT FOR CITY OF OWOSSO								
Calculations as of 04/30/2021								
COMPONENT UNITS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 276 - OBRA FUND DISTRICT #16 - QDOBA								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
276-000-401.407	OBRA:TAX CAPTURE		8,555	9,168	9,900	9,506	9,800	9,800
276-000-539.529	STATE SOURCES	12,433						
276-000-664.664	INTEREST INCOME		18	61	100			
276-000-671.676	DONATIONS				11,803	12,629	19,121	19,121
Totals for dept 000 - REVENUE		12,433	8,573	9,229	21,803	22,135	28,921	28,921
TOTAL ESTIMATED REVENUES		12,433	8,573	9,229	21,803	22,135	28,921	28,921
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
276-730-801.000	PROFESSIONAL SERVICES: ADMINI	105		490	515	515	750	750
Totals for dept 730 - PROFESSIONAL SERVICES		105		490	515	515	750	750
Dept 901 - CAPITAL OUTLAY								
276-901-965.000	CAPITAL CONTRIBUTION-PRIVATE	6,185						
Totals for dept 901 - CAPITAL OUTLAY		6,185						
Dept 905 - DEBT SERVICE								
276-905-980.991	PRINCIPAL				28,171	28,171	24,274	24,274
276-905-980.995	INTEREST						3,897	3,897
Totals for dept 905 - DEBT SERVICE					28,171	28,171	28,171	28,171
TOTAL APPROPRIATIONS		6,290		490	28,686	28,686	28,921	28,921
NET OF REVENUES/APPROPRIATIONS - FUND 276		6,143	8,573	8,739	(6,883)	(6,551)		
Fund 277 - OBRA FUND DISTRICT #20 - J&H OIL								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
277-000-539.529	STATE SOURCES				240,000	26,809		
Totals for dept 000 - REVENUE					240,000	26,809		
TOTAL ESTIMATED REVENUES					240,000	26,809		
APPROPRIATIONS								
Dept 901 - CAPITAL OUTLAY								

BLUE SHADED AREA FOR NOTES ONLY

COMPONENT UNITS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
277-901-965.000	CAPITAL CONTRIBUTION-PRIVATE				240,000	26,809		
Totals for dept 901 - CAPITAL OUTLAY					240,000	26,809		
TOTAL APPROPRIATIONS					240,000	26,809		
NET OF REVENUES/APPROPRIATIONS - FUND 277					0	0		
Fund 283 - OBRA FUND-DISTRICT#3-TIAL								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
283-000-401.407	OBRA:TAX CAPTURE	16,130	25,155	27,338	27,841	27,841	27,897	27,897
Totals for dept 000 - REVENUE		16,130	25,155	27,338	27,841	27,841	27,897	27,897
TOTAL ESTIMATED REVENUES		16,130	25,155	27,338	27,841	27,841	27,897	27,897
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
283-730-801.000	PROFESSIONAL SERVICES: ADMINI:	750	750	750	750		750	750
Totals for dept 730 - PROFESSIONAL SERVICES		750	750	750	750		750	750
Dept 905 - DEBT SERVICE								
283-905-980.991	PRINCIPAL	14,233	18,480	17,675	25,944		18,500	18,500
283-905-980.995	INTEREST		4,778	7,784			7,500	7,500
Totals for dept 905 - DEBT SERVICE		14,233	23,258	25,459	25,944		26,000	26,000
Dept 964 - TAX REIMBURSEMENTS								
283-964-969.000	DEVELOPER REIMBURSEMENT	1,147	1,147	1,147	1,147		1,147	1,147
Totals for dept 964 - TAX REIMBURSEMENTS		1,147	1,147	1,147	1,147		1,147	1,147
TOTAL APPROPRIATIONS		16,130	25,155	27,356	27,841	0	27,897	27,897
NET OF REVENUES/APPROPRIATIONS - FUND 283				(18)	0	27,841		

COMPONENT UNITS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	ADOPTED
					BUDGET	THRU 04/30/21	BUDGET	BUDGET
Fund 288 - OBRA FUND-DISTRICT #17 CARGILL (PREV #8)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
288-000-401.407	OBRA:TAX CAPTURE	4,447	111,483	176,303	190,000	179,978	202,720	202,720
288-000-695.698	OTHER FINANCING SOURCES	10,188						
Totals for dept 000 - REVENUE		14,635	111,483	176,303	190,000	179,978	202,720	202,720
TOTAL ESTIMATED REVENUES		14,635	111,483	176,303	190,000	179,978	202,720	202,720
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
288-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE		107	6,384	9,902	9,902	12,000	12,000
Totals for dept 730 - PROFESSIONAL SERVICES			107	6,384	9,902	9,902	12,000	12,000
Dept 901 - CAPITAL OUTLAY								
288-901-965.100	CAPITAL CONTRIBUTIONS	396,198						
Totals for dept 901 - CAPITAL OUTLAY		396,198						
Dept 905 - DEBT SERVICE								
288-905-980.991	PRINCIPAL		34,539	87,341	30,000		126,404	126,404
288-905-980.995	INTEREST		76,837	72,676	150,098		64,316	64,316
Totals for dept 905 - DEBT SERVICE			111,376	160,017	180,098		190,720	190,720
TOTAL APPROPRIATIONS		396,198	111,483	166,401	190,000	9,902	202,720	202,720
NET OF REVENUES/APPROPRIATIONS - FUND 288		(381,563)		9,902	0	170,076		
Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
292-000-401.407	OBRA:TAX CAPTURE	94,817	105,902	112,501	120,314	120,313	125,000	125,000
Totals for dept 000 - REVENUE		94,817	105,902	112,501	120,314	120,313	125,000	125,000
TOTAL ESTIMATED REVENUES		94,817	105,902	112,501	120,314	120,313	125,000	125,000
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
292-730-801.000	PROFESSIONAL SERVICES: ADMINIS	1,000	1,000	1,000	1,000		1,000	1,000
Totals for dept 730 - PROFESSIONAL SERVICES		1,000	1,000	1,000	1,000		1,000	1,000
Dept 964 - TAX REIMBURSEMENTS								
292-964-969.000	DEVELOPER REIMBURSEMENT	93,817	104,902	111,501	119,314		124,000	124,000
Totals for dept 964 - TAX REIMBURSEMENTS		93,817	104,902	111,501	119,314		124,000	124,000
TOTAL APPROPRIATIONS		94,817	105,902	112,501	120,314	0	125,000	125,000
NET OF REVENUES/APPROPRIATIONS - FUND 292					0	120,313		

BLUE SHADED AREA FOR NOTES ONLY

COMPONENT UNITS		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/21	REQUESTED BUDGET	ADOPTED BUDGET
Fund 295 - OBRA-DIST#15 -ARMORY BUILDING								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
295-000-401.407	OBRA:TAX CAPTURE	1,804	12,600	68,736	75,000	74,424	80,000	80,000
Totals for dept 000 - REVENUE		1,804	12,600	68,736	75,000	74,424	80,000	80,000
TOTAL ESTIMATED REVENUES		1,804	12,600	68,736	75,000	74,424	80,000	80,000
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
295-730-801.000	PROFESSIONAL SERVICES: ADMINI	1,500	1,605	2,222	3,861	3,861	4,500	4,500
Totals for dept 730 - PROFESSIONAL SERVICES		1,500	1,605	2,222	3,861	3,861	4,500	4,500
Dept 964 - TAX REIMBURSEMENTS								
295-964-969.000	DEVELOPER REIMBURSEMENT	304	10,995	62,654	71,139	68,734	75,500	75,500
Totals for dept 964 - TAX REIMBURSEMENTS		304	10,995	62,654	71,139	68,734	75,500	75,500
TOTAL APPROPRIATIONS		1,804	12,600	64,876	75,000	72,595	80,000	80,000
NET OF REVENUES/APPROPRIATIONS - FUND 295				3,860	0	1,829		
ESTIMATED REVENUES - ALL FUNDS		139,819	263,713	394,107	674,958	451,500	464,538	464,538
APPROPRIATIONS - ALL FUNDS		515,239	255,140	371,624	681,841	137,992	464,538	464,538
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(375,420)	8,573	22,483	(6,883)	313,509		
							Projected Beginning Working Capital 6/30/21	76,492
							Ending Projected Working Capital 6/30/22	76,492



**BUDGET BREAKDOWN
FISCAL YEAR 2021/2022**

REVENUE

Tax - (unknown use last year's numbers)	\$42,000.00
TIF - (unknown use last year's numbers)	\$160,000.00
Service Contracts - contract with Executive Director	\$24,580.00
TOTAL	\$226,580.00

EXPENSES

DDA Expenses

Capitol Bowl	\$9,000.00
Downtown Renovation "Sidewalk" Fund	\$80,000.00
Maintenance	\$40,000.00
Contracted Services	\$3,100.00
EV Charging Station Loan	\$5,400.00
TOTAL	\$137,500.00

OMS Operating Expenses

Wages & Healthcare Stipend (Director)	\$61,450.00
Operating Supplies	\$2,000.00
Membership + Dues	\$1,000.00
Education/Training	\$2,000.00
TOTAL	\$66,450.00

Owosso Main Street Work Plan Net Expenses

Promotion & Outreach	\$11,000.00
Design & Business Vitality	\$9,500.00
TOTAL	\$20,500.00

TOTAL Expense	\$224,450.00
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OTHER FUNDS

Capital Outlay	
Streetscape Maintenance	\$20,000.00
TOTAL	\$20,000.00

Approved by DDA Board 3/17/21