

City of Taylor, Michigan

Proposed Budget

Fiscal Year 2021/22

With Bond Debt Summary

Originally Submitted: April 1, 2021

City of Taylor, Michigan

Proposed Budget for Fiscal Year 2021-2022

Consolidated Summary of Proposed Appropriations

Fund	Expenditures
General Fund	\$ 41,567,686
Major Street Fund	5,754,020
Local Street Fund	5,866,000
Police & Fire Retirement Fund	10,602,050
Building and Grounds Fund	4,860,356
MIDC Fund	426,694
Act 179 Fund	6,341,274
Tree Replacement Fund	10,000
Building Department Fund	2,170,982
State OWI Fund	2,000
Justice Federal Forfeiture Fund	50,000
Treasury Federal Forfeiture Fund	90,000
State Forfeiture Fund	50,000
DARE Fund	2,000
NSP Fund	10,000
Golf Course Fund	3,387,804
Sewage Disposal System Fund	8,620,930
Water Supply System Fund	10,358,681
Ecorse Creek User Charge Fund	366,330

Informational Notes:

The modified accrual basis of budgeting is used for all funds, including enterprise type funds. Capital projects planned or approved have been budgeted in the appropriate fund as currently estimated. The Community Development Block Grant Fund (a grant-based Special Revenue Fund) is approved by the City at a different time of the year, and is not included in the proposed budget for approval at this time. Included in this proposed budget is a summary of debt service requirements for the fiscal year as currently outstanding. The Libray, TIFA, Brownfield, DDA and LDFA funds are not presented at this time. These funds have separate boards that responsible to approve their budgets.

General Fund Summary

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Taxes	10,245,488	10,345,552	10,580,500
Special Assessments	700,030	778,600	778,600
Licenses and Permits	1,290,189	1,180,000	1,280,000
Federal Grants	390,674	3,044,160	270,600
State Grants	8,111,596	8,381,801	8,392,472
Contributions from Local Governments	0	47,000	1,000,000
Charges for Services	3,815,382	3,344,580	4,664,150
Fines and Forfeits	6,571,023	5,452,000	6,462,000
Investment Income and Rentals	1,248,316	919,950	924,950
Other Revenue	7,026,837	7,237,326	7,086,072
Transfers In and Other Financing Sources	151,635	507,760	200,000
TOTAL REVENUE	39,551,172	41,238,729	41,639,344
EXPENDITURES			
General Government	12,625,495	13,593,058	13,284,958
Judicial	2,327,311	2,563,443	2,563,014
Public Safety	15,861,772	17,931,201	16,699,590
Public Works	4,537,597	4,782,402	4,203,900
Health and Welfare	161,259	259,295	227,464
Community and Economic Development	717,612	881,860	876,630
Recreation and Culture	2,328,184	2,474,143	3,005,207
Debt Service	874,971	835,684	466,552
Transfers Out and Financing Uses	612,915	685,371	240,371
TOTAL EXPENDITURES	40,047,117	44,006,457	41,567,686
REVENUE OVER(UNDER) EXPENDITURES	(495,945)	(2,767,728)	71,658
BEGINNING FUND BALANCE	13,417,225	12,921,280	10,153,552
ENDING FUND BALANCE	12,921,280	10,153,552	10,225,210
ENDING UNASSIGNED/ASSIGNED FUND BALANCE	11,525,887	8,758,159	8,829,817

General Fund Expenditures

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
General Government			
101.City Council	184,807	182,800	182,269
171.Mayor's Office	300,819	295,910	296,200
191.Budget and Finance	499,735	522,900	524,450
215.City Clerk	401,781	466,500	385,750
228.Information Technology	422,176	487,292	472,650
233.Central Purchasing Department	144,534	150,300	149,400
253.City Treasurer	340,490	314,600	313,200
257.Assessor	361,331	357,796	368,500
266.Coporate Counsel	385,685	350,000	350,000
267.Customer Assistance Center	471,861	533,900	542,200
268.Communications and Media	0	13,085	163,400
270.Human Resources	675,643	753,144	732,544
271.Insurace Risk Management	3,001,294	2,618,000	2,621,800
272.Employee Fringe Benefits	4,986,090	5,642,150	5,842,150
275.General Administration	449,250	904,681	340,445
Total General Government	12,625,495	13,593,058	13,284,958
Judicial			
286.23rd District Court	2,327,311	2,563,443	2,563,014
Total Judicial	2,327,311	2,563,443	2,563,014
Public Safety			
301.Police Department	9,637,065	10,973,966	10,808,875
336.Fire Department	6,095,973	6,798,135	5,728,715
420.Ordinance Department	128,735	159,100	162,000
Total Public Safety	15,861,772	17,931,201	16,699,590
Public Works			
441.Department of Public Works	1,727,156	1,803,802	1,642,500
443.Utilities	326,090	366,000	366,000
448.Street Lighting	1,634,175	1,804,000	1,400,000
530.Motor Vehicle Pool	850,177	808,600	795,400
Total Public Works	4,537,597	4,782,402	4,203,900
Health and Welfare			
672.Senior Center	161,259	259,295	227,464
Total Health and Welfare	161,259	259,295	227,464

General Fund Expenditures

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
Community and Economic Development			
729.Community Development	312,305	401,600	379,500
701.Planning Department	197,411	204,460	221,330
728.Economic Development	207,897	275,800	275,800
Total Community and Economic Development	717,612	881,860	876,630
Recreation and Culture			
751.Parks and Recreation	559,339	569,800	570,050
752.Parks Administration	13,808	15,500	0
753.Parks Recreation Events and Programs	119,234	361,543	389,493
754.Petting Farm	259,219	320,800	327,700
757.Recreation Center	356,213	268,000	295,200
786.SportsPlex	1,020,370	938,500	1,422,764
Total Recreation and Culture	2,328,184	2,474,143	3,005,207
Debt Service			
906.General Debt Service	874,971	835,684	466,552
Total Debt Service	874,971	835,684	466,552
Transfers and Other Financing Uses			
966.Transfers and Other	612,915	685,371	240,371
Total Transfers and Other Financing Uses	612,915	685,371	240,371
TOTAL GENERAL FUND EXPENDITURES	40,047,117	44,006,457	41,567,686

Major Street Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	4,765,485	5,171,300	5,315,300
Total State Grants Revenue	4,765,485	5,171,300	5,315,300
Investment Income and Rentals			
665.Interest Revenue	9,399	2,500	2,500
Total Investment Income and Rentals	9,399	2,500	2,500
TOTAL REVENUE	4,774,884	5,173,800	5,317,800
EXPENDITURES			
450.Major Road Preservation			
OSX.Other Services and Charges Expenditure	2,007,949	895,000	546,500
COE.Capital Outlay Expenditure	572,326	1,515,426	655,000
DSE.Debt Service Expenditure	0	0	1,303,320
Total 450.Major Road Preservation	2,580,276	2,410,426	2,504,820
451.Major Road Traffic Services			
OSX.Other Services and Charges Expenditure	266,540	396,200	396,200
Total 451.Major Road Traffic Services	266,540	396,200	396,200
452.Major Road Winter Maintenance			
SPX.Supplies Expenditure	32,215	80,000	80,000
OSX.Other Services and Charges Expenditure	81,185	130,000	130,000
Total 452.Major Road Winter Maintenance	113,400	210,000	210,000
966.Transfers and Other			
OFU.Other Financing Uses	2,170,000	2,200,000	2,643,000
Total 966.Transfers and Other	2,170,000	2,200,000	2,643,000
TOTAL EXPENDITURES	5,130,215	5,216,626	5,754,020
REVENUE OVER(UNDER) EXPENDITURES	(355,331)	(42,826)	(436,220)
BEGINNING FUND BALANCE	2,056,910	1,701,579	1,658,753
ENDING FUND BALANCE	1,701,579	1,658,753	1,222,533

Local Street Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	1,711,907	1,861,800	1,913,600
Total State Grants Revenue	1,711,907	1,861,800	1,913,600
Investment Income and Rentals			
665.Interest Revenue	1,730	2,000	2,000
Total Investment Income and Rentals	1,730	2,000	2,000
Other Financing Sources			
699.Interfund Transfers In	2,170,000	2,200,000	2,643,000
Total Other Financing Sources	2,170,000	2,200,000	2,643,000
TOTAL REVENUE	3,883,637	4,063,800	4,558,600
EXPENDITURES			
460.Local Road Preservation			
OSX.Other Services and Charges Expenditure	2,620,000	4,085,600	5,141,000
COE.Capital Outlay Expenditure	139,750	0	0
Total 460.Local Road Preservation	2,759,750	4,085,600	5,141,000
461.Local Road Traffic Services			
OSX.Other Services and Charges Expenditure	413,484	425,000	425,000
Total 461.Local Road Traffic Services	413,484	425,000	425,000
462.Local Road Winter Maintenance			
SPX.Supplies Expenditure	19,302	50,000	50,000
OSX.Other Services and Charges Expenditure	100,989	250,000	250,000
Total 462.Local Road Winter Maintenance	120,291	300,000	300,000
TOTAL EXPENDITURES	3,293,525	4,810,600	5,866,000
REVENUE OVER(UNDER) EXPENDITURES	590,112	(746,800)	(1,307,400)
BEGINNING FUND BALANCE	2,043,121	2,633,233	1,886,433
ENDING FUND BALANCE	2,633,233	1,886,433	579,033

Police and Fire Retirement Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	9,309,128	9,674,409	10,240,121
411.Delinquent Real Taxes	(5,723)	1,000	1,000
412.Delinquent PPT	17,557	5,000	5,000
414.Allowance for MTT or BOR Adjustments	(11,422)	(1,000)	(1,000)
415.Allowance for Chargebacks	(20,072)	(1,000)	(1,000)
432.Payment In Lieu Taxes	0	0	0
Total Tax Related Revenue	9,289,468	9,678,409	10,244,121
State Grants Revenue			
573.LCSA Shared Revenue	98,817	130,000	130,000
Total State Grants Revenue	98,817	130,000	130,000
Investment Income and Rentals			
665.Interest Revenue	28,099	1,500	1,500
Total Investment Income and Rentals	28,099	1,500	1,500
TOTAL REVENUE	9,416,383	9,809,909	10,375,621
EXPENDITURES			
335.Police and Fire Retirement Dept			
PSE.Personal Services Expenditure	6,331,916	6,432,700	6,743,300
OSX.Other Services and Charges Expenditure	3,488,855	3,675,000	3,858,750
Total 335.Police and Fire Retirement Dept	9,820,771	10,107,700	10,602,050
TOTAL EXPENDITURES	9,820,771	10,107,700	10,602,050
REVENUE OVER(UNDER) EXPENDITURES	(404,388)	(297,791)	(226,429)
BEGINNING FUND BALANCE	1,443,653	1,039,265	741,474
ENDING FUND BALANCE	1,039,265	741,474	515,045

Building and Grounds Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	3,515,410	3,666,786	3,757,600
411.Delinquent Real Taxes	(1,864)	200	200
412.Delinquent PPT	5,842	6,400	6,400
414.Allowance for MTT or BOR Adjustments	(7,193)	(1,000)	(1,000)
415.Allowance for Chargebacks	(4,783)	(1,000)	(1,000)
Total Tax Related Revenue	3,507,412	3,671,386	3,762,200
State Grants Revenue			
573.LCSA Shared Revenue	196,661	85,000	85,000
Total State Grants Revenue	196,661	85,000	85,000
Investment Income and Rentals			
665.Interest Revenue	11,354	1,200	1,200
Total Investment Income and Rentals	11,354	1,200	1,200
Other Revenue			
676.Fund Reimbursements	177,381	200,000	200,000
Total Other Revenue	177,381	200,000	200,000
Other Financing Sources			
699.Interfund Transfers In	388,062	104,600	95,200
Total Other Financing Sources	388,062	104,600	95,200
TOTAL REVENUE	4,280,870	4,062,186	4,143,600
EXPENDITURES			
265.Building and Grounds			
PSE.Personal Services Expenditure	446,743	489,800	548,100
SPX.Supplies Expenditure	5,596	5,400	4,800
OSX.Other Services and Charges Expenditure	2,139,001	2,767,408	2,761,956
COE.Capital Outlay Expenditure	614,872	1,675,770	1,544,000
DSE.Debt Service Expenditure	1,000	1,500	1,500
Total 265.Building and Grounds	3,207,212	4,939,878	4,860,356
TOTAL EXPENDITURES	3,207,212	4,939,878	4,860,356
REVENUE OVER(UNDER) EXPENDITURES	1,073,658	(877,692)	(716,756)

BEGINNING FUND BALANCE	1,128,166	2,201,824	1,324,132
ENDING FUND BALANCE	2,201,824	1,324,132	607,376

MIDC Grant Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
551.MIDC Court Grant	320,358	393,388	393,388
Total State Grants Revenue	320,358	393,388	393,388
Other Financing Sources			
699.Interfund Transfers In	39,501	40,331	40,331
Total Other Financing Sources	39,501	40,331	40,331
TOTAL REVENUE	359,859	433,719	433,719
EXPENDITURES			
287.MIDC Court			
PSE.Personal Services Expenditure	144,850	193,254	193,254
SPX.Supplies Expenditure	994	3,400	1,800
OSX.Other Services and Charges Expenditure	208,980	231,640	231,640
COE.Capital Outlay Expenditure	5,116	0	0
Total 287.MIDC Court	359,940	428,294	426,694
TOTAL EXPENDITURES	359,940	428,294	426,694
REVENUE OVER(UNDER) EXPENDITURES	(80)	5,425	7,025
BEGINNING FUND BALANCE	0	(80)	5,345
ENDING FUND BALANCE	(80)	5,345	12,370

Act 179 Rubbish Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	5,320,098	5,419,933	5,714,998
411.Delinquent Real Taxes	(2,672)	3,704	3,704
412.Delinquent PPT	8,995	1,388	1,388
414.Allowance for MTT or BOR Adjustments	(7,913)	(4,042)	(4,042)
415.Allowance for Chargebacks	(18,775)	(4,993)	(4,993)
Total Tax Related Revenue	5,299,733	5,415,990	5,711,055
State Grants Revenue			
573.LCSA Shared Revenue	104,323	100,000	100,000
Total State Grants Revenue	104,323	100,000	100,000
Charges for Services			
607.Fees for Services	48,668	57,000	57,000
614.Rubbish Compost Fees	641,168	495,000	490,000
Total Charges for Services	689,836	552,000	547,000
Investment Income and Rentals			
665.Interest Revenue	11,366	1,000	1,000
Total Investment Income and Rentals	11,366	1,000	1,000
Other Revenue			
671.Miscellaneous Revenue	(240)	0	0
675.Other Contributions	6,406	2,122	0
Total Other Revenue	6,166	2,122	0
TOTAL REVENUE	6,111,423	6,071,112	6,359,055
EXPENDITURES			
430.Animal Shelter			
PSE.Personal Services Expenditure	649,207	678,445	677,545
SPX.Supplies Expenditure	23,151	32,000	34,500
OSX.Other Services and Charges Expenditure	58,648	76,722	76,600
COE.Capital Outlay Expenditure	0	39,500	4,500
Total 430.Animal Shelter	731,006	826,667	793,145

Act 179 Rubbish Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
528.Compost and Rubbish Collection			
PSE.Personal Services Expenditure	951,629	940,300	891,100
SPX.Supplies Expenditure	58,820	105,800	109,100
OSX.Other Services and Charges Expenditure	3,576,719	3,759,429	3,787,929
COE.Capital Outlay Expenditure	0	10,000	760,000
Total 528.Compost and Rubbish Collection	4,587,168	4,815,529	5,548,129
912.Act 179 Debt Service			
DSE.Debt Service Expenditure	229,622	229,466	0
Total 912.Act 179 Debt Service	229,622	229,466	0
TOTAL EXPENDITURES	5,547,796	5,871,662	6,341,274
REVENUE OVER(UNDER) EXPENDITURES	563,627	199,450	17,781
BEGINNING FUND BALANCE	612,751	1,176,378	1,375,828
ENDING FUND BALANCE	1,176,378	1,375,828	1,393,609

Tree Replacement Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
641.Tree Replacement Charges	(125,100)	10,000	10,000
Total Charges for Services	(125,100)	10,000	10,000
TOTAL REVENUE	(125,100)	10,000	10,000
EXPENDITURES			
777.Tree Replacement Department			
OSX.Other Services and Charges Expenditure	0	10,000	10,000
Total 777.Tree Replacement Department	0	10,000	10,000
TOTAL EXPENDITURES	0	10,000	10,000
REVENUE OVER(UNDER) EXPENDITURES	(125,100)	0	0
BEGINNING FUND BALANCE	139,200	14,100	14,100
ENDING FUND BALANCE	14,100	14,100	14,100

Building Department Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
License and Permits Revenue			
476.Business License and Permit Fees	200	0	0
479.Other Business Licenses and Fees	305,400	223,000	375,000
Total License and Permits Revenue	305,600	223,000	375,000
Charges for Services			
602.Administrative Review Fee	7,525	7,500	7,500
627.Building Inspection Permit Fees	1,381,616	1,400,000	1,796,000
Total Charges for Services	1,389,141	1,407,500	1,803,500
Investment Income and Rentals			
665.Interest Revenue	5,917	500	500
Total Investment Income and Rentals	5,917	500	500
TOTAL REVENUE	1,700,658	1,631,000	2,179,000
EXPENDITURES			
371.Building Inspection Department			
PSE.Personal Services Expenditure	489,864	546,600	603,400
SPX.Supplies Expenditure	7,021	40,450	41,450
OSX.Other Services and Charges Expenditure	1,265,887	1,399,509	1,406,509
COE.Capital Outlay Expenditure	543,452	159,623	119,623
Total 371.Building Inspection Department	2,306,224	2,146,182	2,170,982
TOTAL EXPENDITURES	2,306,224	2,146,182	2,170,982
REVENUE OVER(UNDER) EXPENDITURES	(605,566)	(515,182)	8,018
BEGINNING FUND BALANCE	1,408,974	803,409	288,227
ENDING FUND BALANCE	803,409	288,227	296,245

State OWI Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Investment Income and Rentals			
665.Interest Revenue	39	0	0
Total Investment Income and Rentals	39	0	0
TOTAL REVENUE	39	0	0
EXPENDITURES			
306.State OWI Forfeiture			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 306.State OWI Forfeiture	0	2,000	2,000
TOTAL EXPENDITURES	0	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES	39	(2,000)	(2,000)
BEGINNING FUND BALANCE	9,381	9,420	7,420
ENDING FUND BALANCE	9,420	7,420	5,420

Justice Federal Forfeiture Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	58,398	5,200	0
Total Fines and Forfeits	58,398	5,200	0
Investment Income and Rentals			
665.Interest Revenue	1,835	100	0
Total Investment Income and Rentals	1,835	100	0
TOTAL REVENUE	60,233	5,300	0
EXPENDITURES			
303.Federal Justice Forfeiture			
OSX.Other Services and Charges Expenditure	4,957	90,000	50,000
COE.Capital Outlay Expenditure	0	110,000	0
Total 303.Federal Justice Forfeiture	4,957	200,000	50,000
TOTAL EXPENDITURES	4,957	200,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	55,276	(194,700)	(50,000)
BEGINNING FUND BALANCE	423,332	478,608	283,908
ENDING FUND BALANCE	478,608	283,908	233,908

Treasury Federal Forfeiture Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	127,037	37,350	0
Total Fines and Forfeits	127,037	37,350	0
Investment Income and Rentals			
665.Interest Revenue	1,041	80	0
Total Investment Income and Rentals	1,041	80	0
TOTAL REVENUE	128,077	37,430	0
EXPENDITURES			
302.Federal Treasury Forfeiture			
OSX.Other Services and Charges Expenditure	6,958	90,000	90,000
Total 302.Federal Treasury Forfeiture	6,958	90,000	90,000
TOTAL EXPENDITURES	6,958	90,000	90,000
REVENUE OVER(UNDER) EXPENDITURES	121,120	(52,570)	(90,000)
BEGINNING FUND BALANCE	213,060	334,180	281,610
ENDING FUND BALANCE	334,180	281,610	191,610

State Forfeiture Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	7,652	97,391	0
Total Fines and Forfeits	7,652	97,391	0
Investment Income and Rentals			
665.Interest Revenue	904	50	0
Total Investment Income and Rentals	904	50	0
Other Financing Sources			
698.Proceeds from Insurance	0	0	0
Total Other Financing Sources	0	0	0
TOTAL REVENUE	8,556	97,441	0
EXPENDITURES			
304.State Forfeiture			
OSX.Other Services and Charges Expenditure	5,092	50,000	50,000
COE.Capital Outlay Expenditure	0	0	0
Total 304.State Forfeiture	5,092	50,000	50,000
TOTAL EXPENDITURES	5,092	50,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	3,464	47,441	(50,000)
BEGINNING FUND BALANCE	225,939	229,403	276,844
ENDING FUND BALANCE	229,403	276,844	226,844

DARE Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Investment Income and Rentals			
665.Interest Revenue	24	0	0
Total Investment Income and Rentals	24	0	0
Other Revenue			
671.Miscellaneous Revenue	0	2,000	2,000
Total Other Revenue	0	2,000	2,000
TOTAL REVENUE	24	2,000	2,000
EXPENDITURES			
307.DARE Department			
OSX.Other Services and Charges Expenditure	24	2,000	2,000
Total 307.DARE Department	24	2,000	2,000
TOTAL EXPENDITURES	24	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES	0	0	0
BEGINNING FUND BALANCE	0	0	0
ENDING FUND BALANCE	0	0	0

NSP Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Other Revenue			
671.Miscellaneous Revenue	15,120	0	0
Total Other Revenue	15,120	0	0
TOTAL REVENUE			
	15,120	0	0
EXPENDITURES			
695.NSP Department			
OSX.Other Services and Charges Expenditure	13,118	10,000	10,000
Total 695.NSP Department	13,118	10,000	10,000
TOTAL EXPENDITURES			
	13,118	10,000	10,000
REVENUE OVER(UNDER) EXPENDITURES			
	2,002	(10,000)	(10,000)
BEGINNING FUND BALANCE			
	139,265	141,266	131,266
ENDING FUND BALANCE			
	141,266	131,266	121,266

Golf Course Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
650.Golf Course Sales	2,517,734	2,635,300	3,414,650
Total Charges for Services	2,517,734	2,635,300	3,414,650
Investment Income and Rentals			
665.Interest Revenue	2,185	2,000	2,000
Total Investment Income and Rentals	2,185	2,000	2,000
Other Financing Sources			
698.Proceeds from Insurance	11,941	0	0
699.Interfund Transfers In	400,000	445,000	0
Total Other Financing Sources	411,941	445,000	0
TOTAL REVENUE	2,931,860	3,082,300	3,416,650
EXPENDITURES			
755.Taylor Meadows Golf			
PSE.Personal Services Expenditure	446,926	535,595	586,071
SPX.Supplies Expenditure	279,851	278,300	358,700
OSX.Other Services and Charges Expenditure	401,544	390,550	400,853
DSE.Debt Service Expenditure	57,906	58,900	58,900
Total 755.Taylor Meadows Golf	1,186,227	1,263,345	1,404,524
756.Lakes of Taylor Golf			
PSE.Personal Services Expenditure	634,150	599,100	670,295
SPX.Supplies Expenditure	518,613	555,475	642,375
OSX.Other Services and Charges Expenditure	617,833	601,850	608,109
DSE.Debt Service Expenditure	62,376	62,500	62,500
Total 756.Lakes of Taylor Golf	1,832,972	1,818,925	1,983,279
TOTAL EXPENDITURES	3,019,199	3,082,270	3,387,804
REVENUE OVER(UNDER) EXPENDITURES	(87,339)	30	28,846
BEGINNING RESERVE FUNDS	90,491	3,152	3,182
ENDING RESERVED FUNDS	3,152	3,182	32,028

Sewer Disposal System Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	1,657,649	380,000	0
411.Delinquent Real Taxes	5,050	0	0
412.Delinquent PPT	13,120	0	0
414.Allowance for MTT or BOR Adjustments	948	0	0
415.Allowance for Chargebacks	47,358	0	0
Total Tax Related Revenue	1,724,126	380,000	0
State Grants Revenue			
573.LCSA Shared Revenue	107,061	35,000	0
Total State Grants Revenue	107,061	35,000	0
Charges for Services			
651.Water and Sewer User Fees	7,319,376	8,350,000	8,350,000
Total Charges for Services	7,319,376	8,350,000	8,350,000
Investment Income and Rentals			
665.Interest Revenue	264,201	1,000	1,000
Total Investment Income and Rentals	264,201	1,000	1,000
Other Revenue			
675.Other Contributions	73,423	0	0
Total Other Revenue	73,423	0	0
TOTAL REVENUE	9,488,187	8,766,000	8,351,000

EXPENDITURES

536.Sewer Department

PSE.Personal Services Expenditure	134,398	938,113	867,913
SPX.Supplies Expenditure	26,578	43,500	42,000
OSX.Other Services and Charges Expenditure	5,651,141	5,753,727	5,836,561
COE.Capital Outlay Expenditure	3,872,101	100,000	318,356
DSE.Debt Service Expenditure	4,391,292	1,332,861	1,328,000
Total 536.Sewer Department	14,075,510	8,168,201	8,392,830

Sewer Disposal System Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
966.Transfers and Other			
OFU.Other Financing Uses	227,534	228,100	228,100
Total 966.Transfers and Other	227,534	228,100	228,100
TOTAL EXPENDITURES	14,303,044	8,396,301	8,620,930
REVENUE OVER(UNDER) EXPENDITURES	(4,814,857)	369,699	(269,930)
BEGINNING RESERVE FUNDS	12,152,645	7,337,788	7,707,487
ENDING RESERVED FUNDS	7,337,788	7,707,487	7,437,557

Water Supply System Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
626.Services Revenue Other	84,627	100,100	100,100
651.Water and Sewer User Fees	10,158,506	11,100,000	11,100,000
Total Charges for Services	10,243,132	11,200,100	11,200,100
Investment Income and Rentals			
665.Interest Revenue	56,185	1,000	1,000
Total Investment Income and Rentals	56,185	1,000	1,000
Other Revenue			
671.Miscellaneous Revenue	6,256	0	0
675.Other Contributions	73,423	0	0
Total Other Revenue	79,678	0	0
Other Financing Sources			
698.Proceeds from Insurance	3,296	0	0
699.Interfund Transfers In	429,932	400,000	400,000
Total Other Financing Sources	433,228	400,000	400,000
TOTAL REVENUE	10,812,223	11,601,100	11,601,100
EXPENDITURES			
545.Water Billing			
PSE.Personal Services Expenditure	164,715	172,803	172,103
SPX.Supplies Expenditure	653	2,000	2,000
OSX.Other Services and Charges Expenditure	110,287	124,000	122,000
Total 545.Water Billing	275,656	298,803	296,103
546.Water Administration			
PSE.Personal Services Expenditure	272,400	275,232	265,502
SPX.Supplies Expenditure	73	2,000	2,000
OSX.Other Services and Charges Expenditure	774,079	846,511	843,611
COE.Capital Outlay Expenditure	113,352	68,356	68,356
Total 546.Water Administration	1,159,904	1,192,099	1,179,469

Water Supply System Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
547. Water Transmission and Distribution			
PSE. Personal Services Expenditure	947,600	949,400	932,200
SPX. Supplies Expenditure	115,482	161,250	180,700
OSX. Other Services and Charges Expenditure	6,157,920	5,735,900	6,021,500
COE. Capital Outlay Expenditure	3,303,002	2,500,000	1,050,000
DSE. Debt Service Expenditure	1,657	600	0
Total 547. Water Transmission and Distribution	10,525,661	9,347,150	8,184,400
548. Water Customer Service			
PSE. Personal Services Expenditure	415,492	556,909	556,709
SPX. Supplies Expenditure	15,293	101,000	101,000
OSX. Other Services and Charges Expenditure	41,041	41,000	41,000
Total 548. Water Customer Service	471,826	698,909	698,709
TOTAL EXPENDITURES	12,433,047	11,536,961	10,358,681
REVENUE OVER(UNDER) EXPENDITURES	(1,620,824)	64,139	1,242,419
BEGINNING RESERVE FUNDS	8,673,459	7,052,635	7,116,774
ENDING RESERVED FUNDS	7,052,635	7,116,774	8,359,193

Ecorse Creek Sewer System Fund

	2019-20	2020-21	2021-22
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
651.Water and Sewer User Fees	194,529	207,450	207,450
Total Charges for Services	194,529	207,450	207,450
Investment Income and Rentals			
665.Interest Revenue	12,007	1,000	1,000
Total Investment Income and Rentals	12,007	1,000	1,000
TOTAL REVENUE	206,536	208,450	208,450
EXPENDITURES			
560.Ecorse Creek Dept			
OSX.Other Services and Charges Expenditure	237,403	155,620	155,620
DSE.Debt Service Expenditure	210,044	211,265	210,710
Total 560.Ecorse Creek Dept	447,447	366,885	366,330
TOTAL EXPENDITURES	447,447	366,885	366,330
REVENUE OVER(UNDER) EXPENDITURES	(240,911)	(158,435)	(157,880)
BEGINNING RESERVE FUNDS	2,490,379	2,249,468	2,091,033
ENDING RESERVED FUNDS	2,249,468	2,091,033	1,933,153

CITY OF TAYLOR, MICHIGAN
FISCAL YEAR 2021/2022
SUPPLEMENTAL INFORMATION
DEBT SUMMARY

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2022

Fund	GENERAL OBLIGATIONS BONDS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/21	FY 2022		FY 2022 TOTAL P & I
				PRINCIPAL	INTEREST	
101	PNC Equipment Finance Lease - Fire Ladder Truck	2/6/2022	184,304	184,304	2,187	186,491
101	Wells Fargo Financial- Court Ricoh Copier	2/26/2023	18,407	10,820	822	11,642
101	Wells Fargo Financial- Citywide Ricoh Copiers	2/27/2023	60,528	35,579	2,704	38,283
101	IT Telecommunications - Phone System Upgrade	8/20/2023	56,609	25,788	1,000	26,788
101	Dell Financial - Monitors/Soundbar & Mounts/Wyse Thin Clier	1/31/2024	140,405	53,873	6,625	60,498
101	Dell Financial - Servers/Backup System	2/28/2024	358,618	137,637	16,807	154,444
	Total of Fund 101		818,871	448,001	30,145	478,146
372	2004 Public Facilities Bonds TBA (\$1,250,000)	10/1/2023	270,000	85,000	10,806	95,806
372	2015 Building Authority Refunding Bonds (\$6,965,000)	5/1/2024	2,645,000	840,000	132,250	972,250
	Total of Fund 372		2,915,000	925,000	143,056	1,068,056
469	2019 Building Authority Boonds (\$4,950,000)	9/1/2029	4,495,000	465,000	76,299	541,299
			4,495,000	465,000	76,299	541,299
	Total Principal and Interest		8,228,871	1,838,001	249,500	2,087,501

Fund	REVENUE BONDS - COMPONENT UNITS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/21	FY 2022		FY 2022 TOTAL P & I
				PRINCIPAL	INTEREST	
371	BRDA Tax Increment Refunding Bond, Series 2015 (\$9,625,0	5/1/2034	8,290,000	240,000	370,425	635,625
371	Series 2017A - Refunding Bond (\$1,915,000)	5/1/2031	835,000	255,000	33,919	324,246
	Total of Fund 371		9,125,000	495,000	404,344	899,344
243	Series 2017B - BRDA Refunding - Walmart/Midtown/Chelsea	3/1/2028	1,290,000	190,000	47,173	237,173
	Total of Fund 243		1,290,000	190,000	47,173	237,173
	Total Principal and Interest		10,415,000	685,000	451,517	1,136,517

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2022

Fund	ENTERPRISE FUND	MATURITY DATE	TOTAL		FY 2022		FY 2022
			O/S PRINCIPAL AT 6/30/21	PRINCIPAL	INTEREST	TOTAL P & I	
584	Golf Cart Leases TMGC (\$217,127.68)	12/1/2022	84,930	56,006	2,787	58,793	
584	Golf Cart Leases LTGC (\$230,530.62)	12/1/2022	90,172	59,463	2,959	62,422	
	Total of Fund 584		175,102	115,469	5,746	121,215	
	Downriver Sewage Disposal Completion Bonds 2007B (\$15,790,000)	12/1/2027	2,220,834	272,124	106,491	378,615	
	Sub-total*		2,220,834	272,124	106,491	378,615	
590	2005 SRF Project 5217-01 (Primary Tank) (\$4,680,000)	10/1/2026	286,099	44,575	4,172	48,747	
590	Downriver Sewage Disposal Revenue Bonds Series 2008D CWRP Project 5217-02 (\$4,329,086)	10/1/2029	406,977	39,226	9,446	48,672	
590	Downriver Sewage Disposal Revenue Bonds Series 2008A CWRP Project 5217-03 (\$10,612,059)	10/1/2030	1,085,582	94,499	25,328	119,827	
590	Downriver Sewage Disposal Revenue Bonds Series 2008B CWRP Project 5217-04 (\$12,115,000)	10/1/2030	1,131,089	110,546	27,614	138,160	
590	Downriver Sewage Disposal Revenue Bonds Series 2008C CWRP Project 5217-05 (\$4,330,000)	10/1/2029	364,367	41,009	8,893	49,902	
590	Downriver 2009 CIP Improvements SRF 5217-15 (\$13,780,990)	4/1/2033	1,650,675	116,787	40,323	157,110	
590	Downriver SRF Project 5419-01 (\$11,955,000.00)	4/1/2035	1,450,001	88,259	28,342	116,601	
590	Downriver SRF Project 5420-01 (\$17,705,000.00)	4/1/2037	2,544,865	136,400	62,189	198,589	
590	Series 2018 Senior Lein Bonds (\$55,225,000)	10/1/2043	9,849,818	222,875	481,722	704,597	
590	Wayne County Junior Lein Bond (5 year promissory note)	10/1/2023	637,700	-	-	-	
	Total of Fund 590		21,628,007	1,166,300	794,520	1,960,820	
593	ECPAD 1 Series 2009A CWRP #5349-01 (\$3,717,000)	10/1/2030	476,391	50,972	12,743	63,715	
593	ECPAD 1 Taylor/Pelham Basin, Series 2014 (\$2,630,000)	4/1/2024	247,131	78,258	12,377	90,635	
593	ECPAD Installment Loan Wayne County Taylor Basin	6/30/2023	112,720	56,360	-	56,360	
	Total of Fund 593		836,242	185,590	25,120	210,710	
	Total Principal and Interest		22,639,351	1,467,359	825,386	2,292,745	
	* Payable from EPA tax levy millage levied on 12/1 tax roll						