

# **City of Taylor, Michigan**

## **Proposed Budget**

### **Fiscal Year 2021/22**

**With Bond Debt Summary**

**Originally Submitted: April 1, 2021**  
**Resubmitted: April 19, 2021**  
**Adopted: April 20, 2021**

City of Taylor, Michigan

Proposed Budget for Fiscal Year 2021-2022

Consolidated Summary of Proposed Appropriations

| <b>Fund</b>                      | <b>Expenditures</b> |
|----------------------------------|---------------------|
| General Fund                     | \$ 41,560,186       |
| 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                     | 6,223,274           |
| 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<br>Actual | 2020-21<br>Projected Budget | 2021-22<br>Council Adopted |
|--|-------------------|-----------------------------|----------------------------|
| <b>REVENUE</b>                                 |                   |                             |                            |
| Taxes  | 10,245,488        | 10,345,552                  | 10,545,900                 |
| 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                    |
| <b>TOTAL REVENUE</b>                           | <b>39,551,172</b> | <b>41,238,729</b>           | <b>41,604,744</b>          |
| <b>EXPENDITURES</b>                            |                   |                             |                            |
| General Government                             | 12,625,495        | 13,585,758                  | 13,277,458                 |
| 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                    |
| <b>TOTAL EXPENDITURES</b>                      | <b>40,047,117</b> | <b>43,999,157</b>           | <b>41,560,186</b>          |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>        | <b>(495,945)</b>  | <b>(2,760,428)</b>          | <b>44,558</b>              |
| <b>BEGINNING FUND BALANCE</b>                  | <b>13,417,225</b> | <b>12,921,280</b>           | <b>10,160,852</b>          |
| <b>ENDING FUND BALANCE</b>                     | <b>12,921,280</b> | <b>10,160,852</b>           | <b>10,205,410</b>          |
| <b>ENDING UNASSIGNED/ASSIGNED FUND BALANCE</b> | <b>11,525,887</b> | <b>8,765,459</b>            | <b>8,810,017</b>           |

**General Fund Expenditures**

|                                   | 2019-20           | 2020-21           | 2021-22           |
|-----------------------------------|-------------------|-------------------|-------------------|
|                                   | Actual            | Projected Budget  | Council Adopted   |
| <b>General Government</b>         |                   |                   |                   |
| 101.City Council                  | 184,807           | 174,400           | 173,869           |
| 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           | 358,896           | 369,400           |
| 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           |
| <b>Total General Government</b>   | <b>12,625,495</b> | <b>13,585,758</b> | <b>13,277,458</b> |
| <b>Judicial</b>                   |                   |                   |                   |
| 286.23rd District Court           | 2,327,311         | 2,563,443         | 2,563,014         |
| <b>Total Judicial</b>             | <b>2,327,311</b>  | <b>2,563,443</b>  | <b>2,563,014</b>  |
| <b>Public Safety</b>              |                   |                   |                   |
| 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           |
| <b>Total Public Safety</b>        | <b>15,861,772</b> | <b>17,931,201</b> | <b>16,699,590</b> |
| <b>Public Works</b>               |                   |                   |                   |
| 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           |
| <b>Total Public Works</b>         | <b>4,537,597</b>  | <b>4,782,402</b>  | <b>4,203,900</b>  |
| <b>Health and Welfare</b>         |                   |                   |                   |
| 672.Senior Center                 | 161,259           | 259,295           | 227,464           |
| <b>Total Health and Welfare</b>   | <b>161,259</b>    | <b>259,295</b>    | <b>227,464</b>    |

**General Fund Expenditures**

|   | 2019-20           | 2020-21           | 2021-22           |
|---|-------------------|-------------------|-------------------|
|   | Actual            | Projected Budget  | Council Adopted   |
| <b>Community and Economic Development</b>       |                   |                   |                   |
| 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           |
| <b>Total Community and Economic Development</b> | <b>717,612</b>    | <b>881,860</b>    | <b>876,630</b>    |
| <b>Recreation and Culture</b>                   |                   |                   |                   |
| 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         |
| <b>Total Recreation and Culture</b>             | <b>2,328,184</b>  | <b>2,474,143</b>  | <b>3,005,207</b>  |
| <b>Debt Service</b>                             |                   |                   |                   |
| 906.General Debt Service                        | 874,971           | 835,684           | 466,552           |
| <b>Total Debt Service</b>                       | <b>874,971</b>    | <b>835,684</b>    | <b>466,552</b>    |
| <b>Transfers and Other Financing Uses</b>       |                   |                   |                   |
| 966.Transfers and Other                         | 612,915           | 685,371           | 240,371           |
| <b>Total Transfers and Other Financing Uses</b> | <b>612,915</b>    | <b>685,371</b>    | <b>240,371</b>    |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>          | <b>40,047,117</b> | <b>43,999,157</b> | <b>41,560,186</b> |

**Major Street Fund**

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

**Local Street Fund**

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

**Police and Fire Retirement Fund**

|  | 2019-20          | 2020-21           | 2021-22           |
|--|------------------|-------------------|-------------------|
|  | Actual           | Projected Budget  | Council Adopted   |
| <b>REVENUE</b>                                   |                  |                   |                   |
| <b>Tax Related Revenue</b>                       |                  |                   |                   |
| 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                 |
| <b>Total Tax Related Revenue</b>                 | <b>9,289,468</b> | <b>9,678,409</b>  | <b>10,244,121</b> |
| <b>State Grants Revenue</b>                      |                  |                   |                   |
| 573.LCSA Shared Revenue                          | 98,817           | 130,000           | 130,000           |
| <b>Total State Grants Revenue</b>                | <b>98,817</b>    | <b>130,000</b>    | <b>130,000</b>    |
| <b>Investment Income and Rentals</b>             |                  |                   |                   |
| 665.Interest Revenue                             | 28,099           | 1,500             | 1,500             |
| <b>Total Investment Income and Rentals</b>       | <b>28,099</b>    | <b>1,500</b>      | <b>1,500</b>      |
| <b>TOTAL REVENUE</b>                             | <b>9,416,383</b> | <b>9,809,909</b>  | <b>10,375,621</b> |
| <b>EXPENDITURES</b>                              |                  |                   |                   |
| <b>335.Police and Fire Retirement Dept</b>       |                  |                   |                   |
| 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         |
| <b>Total 335.Police and Fire Retirement Dept</b> | <b>9,820,771</b> | <b>10,107,700</b> | <b>10,602,050</b> |
| <b>TOTAL EXPENDITURES</b>                        | <b>9,820,771</b> | <b>10,107,700</b> | <b>10,602,050</b> |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>          | <b>(404,388)</b> | <b>(297,791)</b>  | <b>(226,429)</b>  |
| <b>BEGINNING FUND BALANCE</b>                    | <b>1,443,653</b> | <b>1,039,265</b>  | <b>741,474</b>    |
| <b>ENDING FUND BALANCE</b>                       | <b>1,039,265</b> | <b>741,474</b>    | <b>515,045</b>    |



**Building and Grounds Fund**

|  | 2019-20          | 2020-21          | 2021-22          |
|--|------------------|------------------|------------------|
|  | Actual           | Projected Budget | Council Adopted  |
| <b>REVENUE</b>                             |                  |                  |                  |
| <b>Tax Related Revenue</b>                 |                  |                  |                  |
| 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)          |
| <b>Total Tax Related Revenue</b>           | <b>3,507,412</b> | <b>3,671,386</b> | <b>3,762,200</b> |
| <b>State Grants Revenue</b>                |                  |                  |                  |
| 573.LCSA Shared Revenue                    | 196,661          | 85,000           | 85,000           |
| <b>Total State Grants Revenue</b>          | <b>196,661</b>   | <b>85,000</b>    | <b>85,000</b>    |
| <b>Investment Income and Rentals</b>       |                  |                  |                  |
| 665.Interest Revenue                       | 11,354           | 1,200            | 1,200            |
| <b>Total Investment Income and Rentals</b> | <b>11,354</b>    | <b>1,200</b>     | <b>1,200</b>     |
| <b>Other Revenue</b>                       |                  |                  |                  |
| 676.Fund Reimbursements                    | 177,381          | 200,000          | 200,000          |
| <b>Total Other Revenue</b>                 | <b>177,381</b>   | <b>200,000</b>   | <b>200,000</b>   |
| <b>Other Financing Sources</b>             |                  |                  |                  |
| 699.Interfund Transfers In                 | 388,062          | 104,600          | 95,200           |
| <b>Total Other Financing Sources</b>       | <b>388,062</b>   | <b>104,600</b>   | <b>95,200</b>    |
| <b>TOTAL REVENUE</b>                       | <b>4,280,870</b> | <b>4,062,186</b> | <b>4,143,600</b> |
| <b>EXPENDITURES</b>                        |                  |                  |                  |
| <b>265.Building and Grounds</b>            |                  |                  |                  |
| 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            |
| <b>Total 265.Building and Grounds</b>      | <b>3,207,212</b> | <b>4,939,878</b> | <b>4,860,356</b> |
| <b>TOTAL EXPENDITURES</b>                  | <b>3,207,212</b> | <b>4,939,878</b> | <b>4,860,356</b> |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>    | <b>1,073,658</b> | <b>(877,692)</b> | <b>(716,756)</b> |
| <b>BEGINNING FUND BALANCE</b>              | <b>1,128,166</b> | <b>2,201,824</b> | <b>1,324,132</b> |
| <b>ENDING FUND BALANCE</b>                 | <b>2,201,824</b> | <b>1,324,132</b> | <b>607,376</b>   |

**MIDC Grant Fund**

|  | 2019-20        | 2020-21          | 2021-22         |
|--|----------------|------------------|-----------------|
|  | Actual         | Projected Budget | Council Adopted |
| <b>REVENUE</b>                             |                |                  |                 |
| <b>State Grants Revenue</b>                |                |                  |                 |
| 551.MIDC Court Grant                       | 320,358        | 393,388          | 393,388         |
| <b>Total State Grants Revenue</b>          | <b>320,358</b> | <b>393,388</b>   | <b>393,388</b>  |
| <b>Other Financing Sources</b>             |                |                  |                 |
| 699.Interfund Transfers In                 | 39,501         | 40,331           | 40,331          |
| <b>Total Other Financing Sources</b>       | <b>39,501</b>  | <b>40,331</b>    | <b>40,331</b>   |
| <b>TOTAL REVENUE</b>                       | <b>359,859</b> | <b>433,719</b>   | <b>433,719</b>  |
| <b>EXPENDITURES</b>                        |                |                  |                 |
| <b>287.MIDC Court</b>                      |                |                  |                 |
| 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               |
| <b>Total 287.MIDC Court</b>                | <b>359,940</b> | <b>428,294</b>   | <b>426,694</b>  |
| <b>TOTAL EXPENDITURES</b>                  | <b>359,940</b> | <b>428,294</b>   | <b>426,694</b>  |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>    | <b>(80)</b>    | <b>5,425</b>     | <b>7,025</b>    |
| <b>BEGINNING FUND BALANCE</b>              | <b>0</b>       | <b>(80)</b>      | <b>5,345</b>    |
| <b>ENDING FUND BALANCE</b>                 | <b>(80)</b>    | <b>5,345</b>     | <b>12,370</b>   |

**Act 179 Rubbish Fund**

|  | 2019-20          | 2020-21          | 2021-22          |
|--|------------------|------------------|------------------|
|  | Actual           | Projected Budget | Council Adopted  |
| <b>REVENUE</b>                             |                  |                  |                  |
| <b>Tax Related Revenue</b>                 |                  |                  |                  |
| 402.Property Taxes Current                 | 5,320,098        | 5,419,933        | 5,579,629        |
| 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)          |
| <b>Total Tax Related Revenue</b>           | <b>5,299,733</b> | <b>5,415,990</b> | <b>5,575,686</b> |
| <b>State Grants Revenue</b>                |                  |                  |                  |
| 573.LCSA Shared Revenue                    | 104,323          | 100,000          | 100,000          |
| <b>Total State Grants Revenue</b>          | <b>104,323</b>   | <b>100,000</b>   | <b>100,000</b>   |
| <b>Charges for Services</b>                |                  |                  |                  |
| 607.Fees for Services                      | 48,668           | 57,000           | 57,000           |
| 614.Rubbish Compost Fees                   | 641,168          | 495,000          | 490,000          |
| <b>Total Charges for Services</b>          | <b>689,836</b>   | <b>552,000</b>   | <b>547,000</b>   |
| <b>Investment Income and Rentals</b>       |                  |                  |                  |
| 665.Interest Revenue                       | 11,366           | 1,000            | 1,000            |
| <b>Total Investment Income and Rentals</b> | <b>11,366</b>    | <b>1,000</b>     | <b>1,000</b>     |
| <b>Other Revenue</b>                       |                  |                  |                  |
| 671.Miscellaneous Revenue                  | (240)            | 0                | 0                |
| 675.Other Contributions                    | 6,406            | 2,122            | 0                |
| <b>Total Other Revenue</b>                 | <b>6,166</b>     | <b>2,122</b>     | <b>0</b>         |
| <b>TOTAL REVENUE</b>                       | <b>6,111,423</b> | <b>6,071,112</b> | <b>6,223,686</b> |
| <b>EXPENDITURES</b>                        |                  |                  |                  |
| <b>430.Animal Shelter</b>                  |                  |                  |                  |
| 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            |
| <b>Total 430.Animal Shelter</b>            | <b>731,006</b>   | <b>826,667</b>   | <b>793,145</b>   |

**Act 179 Rubbish Fund**

|   | 2019-20          | 2020-21          | 2021-22          |
|---|------------------|------------------|------------------|
|   | Actual           | Projected Budget | Council Adopted  |
| <b>528.Compost and Rubbish Collection</b>       |                  |                  |                  |
| 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           | 642,000          |
| <b>Total 528.Compost and Rubbish Collection</b> | <b>4,587,168</b> | <b>4,815,529</b> | <b>5,430,129</b> |
| <b>912.Act 179 Debt Service</b>                 |                  |                  |                  |
| DSE.Debt Service Expenditure                    | 229,622          | 229,466          | 0                |
| <b>Total 912.Act 179 Debt Service</b>           | <b>229,622</b>   | <b>229,466</b>   | <b>0</b>         |
| <b>TOTAL EXPENDITURES</b>                       | <b>5,547,796</b> | <b>5,871,662</b> | <b>6,223,274</b> |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>         | <b>563,627</b>   | <b>199,450</b>   | <b>412</b>       |
| <b>BEGINNING FUND BALANCE</b>                   | <b>612,751</b>   | <b>1,176,378</b> | <b>1,375,828</b> |
| <b>ENDING FUND BALANCE</b>                      | <b>1,176,378</b> | <b>1,375,828</b> | <b>1,376,240</b> |

**Tree Replacement Fund**

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

**Building Department Fund**

|   | 2019-20          | 2020-21          | 2021-22          |
|---|------------------|------------------|------------------|
|   | Actual           | Projected Budget | Council Adopted  |
| <b>REVENUE</b>                                  |                  |                  |                  |
| <b>License and Permits Revenue</b>              |                  |                  |                  |
| 476.Business License and Permit Fees            | 200              | 0                | 0                |
| 479.Other Business Licenses and Fees            | 305,400          | 223,000          | 375,000          |
| <b>Total License and Permits Revenue</b>        | <b>305,600</b>   | <b>223,000</b>   | <b>375,000</b>   |
| <b>Charges for Services</b>                     |                  |                  |                  |
| 602.Administrative Review Fee                   | 7,525            | 7,500            | 7,500            |
| 627.Building Inspection Permit Fees             | 1,381,616        | 1,400,000        | 1,796,000        |
| <b>Total Charges for Services</b>               | <b>1,389,141</b> | <b>1,407,500</b> | <b>1,803,500</b> |
| <b>Investment Income and Rentals</b>            |                  |                  |                  |
| 665.Interest Revenue                            | 5,917            | 500              | 500              |
| <b>Total Investment Income and Rentals</b>      | <b>5,917</b>     | <b>500</b>       | <b>500</b>       |
| <b>TOTAL REVENUE</b>                            | <b>1,700,658</b> | <b>1,631,000</b> | <b>2,179,000</b> |
| <b>EXPENDITURES</b>                             |                  |                  |                  |
| <b>371.Building Inspection Department</b>       |                  |                  |                  |
| 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          |
| <b>Total 371.Building Inspection Department</b> | <b>2,306,224</b> | <b>2,146,182</b> | <b>2,170,982</b> |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,306,224</b> | <b>2,146,182</b> | <b>2,170,982</b> |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>         | <b>(605,566)</b> | <b>(515,182)</b> | <b>8,018</b>     |
| <b>BEGINNING FUND BALANCE</b>                   | <b>1,408,974</b> | <b>803,409</b>   | <b>288,227</b>   |
| <b>ENDING FUND BALANCE</b>                      | <b>803,409</b>   | <b>288,227</b>   | <b>296,245</b>   |

**State OWI Fund**

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

**Justice Federal Forfeiture Fund**

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



**Treasury Federal Forfeiture Fund**

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

**State Forfeiture Fund**

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

**DARE Fund**

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

**NSP Fund**

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

**Golf Course Fund**

|  | 2019-20          | 2020-21          | 2021-22          |
|--|------------------|------------------|------------------|
|  | Actual           | Projected Budget | Council Adopted  |
| <b>REVENUE</b>                             |                  |                  |                  |
| <b>Charges for Services</b>                |                  |                  |                  |
| 650.Golf Course Sales                      | 2,517,734        | 2,635,300        | 3,414,650        |
| <b>Total Charges for Services</b>          | <b>2,517,734</b> | <b>2,635,300</b> | <b>3,414,650</b> |
| <b>Investment Income and Rentals</b>       |                  |                  |                  |
| 665.Interest Revenue                       | 2,185            | 2,000            | 2,000            |
| <b>Total Investment Income and Rentals</b> | <b>2,185</b>     | <b>2,000</b>     | <b>2,000</b>     |
| <b>Other Financing Sources</b>             |                  |                  |                  |
| 698.Proceeds from Insurance                | 11,941           | 0                | 0                |
| 699.Interfund Transfers In                 | 400,000          | 445,000          | 0                |
| <b>Total Other Financing Sources</b>       | <b>411,941</b>   | <b>445,000</b>   | <b>0</b>         |
| <b>TOTAL REVENUE</b>                       | <b>2,931,860</b> | <b>3,082,300</b> | <b>3,416,650</b> |
| <b>EXPENDITURES</b>                        |                  |                  |                  |
| <b>755.Taylor Meadows Golf</b>             |                  |                  |                  |
| 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           |
| <b>Total 755.Taylor Meadows Golf</b>       | <b>1,186,227</b> | <b>1,263,345</b> | <b>1,404,524</b> |
| <b>756.Lakes of Taylor Golf</b>            |                  |                  |                  |
| 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           |
| <b>Total 756.Lakes of Taylor Golf</b>      | <b>1,832,972</b> | <b>1,818,925</b> | <b>1,983,279</b> |
| <b>TOTAL EXPENDITURES</b>                  | <b>3,019,199</b> | <b>3,082,270</b> | <b>3,387,804</b> |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>    | <b>(87,339)</b>  | <b>30</b>        | <b>28,846</b>    |
| <b>BEGINNING RESERVE FUNDS</b>             | <b>90,491</b>    | <b>3,152</b>     | <b>3,182</b>     |
| <b>ENDING RESERVED FUNDS</b>               | <b>3,152</b>     | <b>3,182</b>     | <b>32,028</b>    |

**Sewer Disposal System Fund**

|  | 2019-20          | 2020-21          | 2021-22          |
|--|------------------|------------------|------------------|
|  | Actual           | Projected Budget | Council Adopted  |
| <b>REVENUE</b>                             |                  |                  |                  |
| <b>Tax Related Revenue</b>                 |                  |                  |                  |
| 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                |
| <b>Total Tax Related Revenue</b>           | <b>1,724,126</b> | <b>380,000</b>   | <b>0</b>         |
| <b>State Grants Revenue</b>                |                  |                  |                  |
| 573.LCSA Shared Revenue                    | 107,061          | 35,000           | 0                |
| <b>Total State Grants Revenue</b>          | <b>107,061</b>   | <b>35,000</b>    | <b>0</b>         |
| <b>Charges for Services</b>                |                  |                  |                  |
| 651.Water and Sewer User Fees              | 7,319,376        | 8,350,000        | 8,350,000        |
| <b>Total Charges for Services</b>          | <b>7,319,376</b> | <b>8,350,000</b> | <b>8,350,000</b> |
| <b>Investment Income and Rentals</b>       |                  |                  |                  |
| 665.Interest Revenue                       | 264,201          | 1,000            | 1,000            |
| <b>Total Investment Income and Rentals</b> | <b>264,201</b>   | <b>1,000</b>     | <b>1,000</b>     |
| <b>Other Revenue</b>                       |                  |                  |                  |
| 675.Other Contributions                    | 73,423           | 0                | 0                |
| <b>Total Other Revenue</b>                 | <b>73,423</b>    | <b>0</b>         | <b>0</b>         |
| <b>TOTAL REVENUE</b>                       | <b>9,488,187</b> | <b>8,766,000</b> | <b>8,351,000</b> |

**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        |
| <b>Total 536.Sewer Department</b>          | <b>14,075,510</b> | <b>8,168,201</b> | <b>8,392,830</b> |

**Sewer Disposal System Fund**

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

**Water Supply System Fund**

|  | 2019-20           | 2020-21           | 2021-22           |
|--|-------------------|-------------------|-------------------|
|  | Actual            | Projected Budget  | Council Adopted   |
| <b>REVENUE</b>                             |                   |                   |                   |
| <b>Charges for Services</b>                |                   |                   |                   |
| 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        |
| <b>Total Charges for Services</b>          | <b>10,243,132</b> | <b>11,200,100</b> | <b>11,200,100</b> |
| <b>Investment Income and Rentals</b>       |                   |                   |                   |
| 665.Interest Revenue                       | 56,185            | 1,000             | 1,000             |
| <b>Total Investment Income and Rentals</b> | <b>56,185</b>     | <b>1,000</b>      | <b>1,000</b>      |
| <b>Other Revenue</b>                       |                   |                   |                   |
| 671.Miscellaneous Revenue                  | 6,256             | 0                 | 0                 |
| 675.Other Contributions                    | 73,423            | 0                 | 0                 |
| <b>Total Other Revenue</b>                 | <b>79,678</b>     | <b>0</b>          | <b>0</b>          |
| <b>Other Financing Sources</b>             |                   |                   |                   |
| 698.Proceeds from Insurance                | 3,296             | 0                 | 0                 |
| 699.Interfund Transfers In                 | 429,932           | 400,000           | 400,000           |
| <b>Total Other Financing Sources</b>       | <b>433,228</b>    | <b>400,000</b>    | <b>400,000</b>    |
| <b>TOTAL REVENUE</b>                       | <b>10,812,223</b> | <b>11,601,100</b> | <b>11,601,100</b> |
| <b>EXPENDITURES</b>                        |                   |                   |                   |
| <b>545.Water Billing</b>                   |                   |                   |                   |
| 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           |
| <b>Total 545.Water Billing</b>             | <b>275,656</b>    | <b>298,803</b>    | <b>296,103</b>    |
| <b>546.Water Administration</b>            |                   |                   |                   |
| 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            |
| <b>Total 546.Water Administration</b>      | <b>1,159,904</b>  | <b>1,192,099</b>  | <b>1,179,469</b>  |



**Water Supply System Fund**

|   | 2019-20            | 2020-21           | 2021-22           |
|---|--------------------|-------------------|-------------------|
|   | Actual             | Projected Budget  | Council Adopted   |
| <b>547. Water Transmission and Distribution</b>       |                    |                   |                   |
| 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                 |
| <b>Total 547. Water Transmission and Distribution</b> | <b>10,525,661</b>  | <b>9,347,150</b>  | <b>8,184,400</b>  |
| <b>548. Water Customer Service</b>                    |                    |                   |                   |
| 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            |
| <b>Total 548. Water Customer Service</b>              | <b>471,826</b>     | <b>698,909</b>    | <b>698,709</b>    |
| <b>TOTAL EXPENDITURES</b>                             | <b>12,433,047</b>  | <b>11,536,961</b> | <b>10,358,681</b> |
| <b>REVENUE OVER(UNDER) EXPENDITURES</b>               | <b>(1,620,824)</b> | <b>64,139</b>     | <b>1,242,419</b>  |
| <b>BEGINNING RESERVE FUNDS</b>                        | <b>8,673,459</b>   | <b>7,052,635</b>  | <b>7,116,774</b>  |
| <b>ENDING RESERVED FUNDS</b>                          | <b>7,052,635</b>   | <b>7,116,774</b>  | <b>8,359,193</b>  |

**Ecorse Creek Sewer System Fund**

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

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             |
|      | <b>Total of Fund 101</b>                                    |               | <b>818,871</b>                 | <b>448,001</b>   | <b>30,145</b>  | <b>478,146</b>      |
| 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             |
|      | <b>Total of Fund 372</b>                                    |               | <b>2,915,000</b>               | <b>925,000</b>   | <b>143,056</b> | <b>1,068,056</b>    |
| 469  | 2019 Building Authority Boonds (\$4,950,000)                | 9/1/2029      | 4,495,000                      | 465,000          | 76,299         | 541,299             |
|      |   |               | <b>4,495,000</b>               | <b>465,000</b>   | <b>76,299</b>  | <b>541,299</b>      |
|      | <b>Total Principal and Interest</b>                         |               | <b>8,228,871</b>               | <b>1,838,001</b> | <b>249,500</b> | <b>2,087,501</b>    |

| 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             |
|      | <b>Total of Fund 371</b>                                  |               | <b>9,125,000</b>               | <b>495,000</b> | <b>404,344</b> | <b>899,344</b>      |
| 243  | Series 2017B - BRDA Refunding - Walmart/Midtown/Chelsea   | 3/1/2028      | 1,290,000                      | 190,000        | 47,173         | 237,173             |
|      | <b>Total of Fund 243</b>                                  |               | <b>1,290,000</b>               | <b>190,000</b> | <b>47,173</b>  | <b>237,173</b>      |
|      | <b>Total Principal and Interest</b>                       |               | <b>10,415,000</b>              | <b>685,000</b> | <b>451,517</b> | <b>1,136,517</b>    |

**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           |         |
|      | <b>Total of Fund 584</b>   |               | <b>175,102</b>           | <b>115,469</b>   | <b>5,746</b>   | <b>121,215</b>   |         |
|      | Downriver Sewage Disposal Completion Bonds 2007B (\$15,790,000)                          | 12/1/2027     | 2,220,834                | 272,124          | 106,491        | 378,615          |         |
|      | <b>Sub-total*</b>  |               | <b>2,220,834</b>         | <b>272,124</b>   | <b>106,491</b> | <b>378,615</b>   |         |
| 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                  | -                | -              | -                |         |
|      | <b>Total of Fund 590</b>   |               | <b>21,628,007</b>        | <b>1,166,300</b> | <b>794,520</b> | <b>1,960,820</b> |         |
| 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           |         |
|      | <b>Total of Fund 593</b>   |               | <b>836,242</b>           | <b>185,590</b>   | <b>25,120</b>  | <b>210,710</b>   |         |
|      | <b>Total Principal and Interest</b>  |               | <b>22,639,351</b>        | <b>1,467,359</b> | <b>825,386</b> | <b>2,292,745</b> |         |
|      | * Payable from EPA tax levy millage levied on 12/1 tax roll                              |               |                          |                  |                |                  |         |