

Fund: 101 - GENERAL	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST	LINE ITEM DESCRIPTION DETAIL
Revenues Dept: 000.000							
400.014 DDA REIMBURSEMENT	-	-	17,000	17,000	-	-	Reimbursement from DDA for administrative costs, now zeroed out due to DDA dissolution.
401.003 TRANSFER FR PERP CARE-INTEREST	-	-	2,000	2,000	-	-	Transfer from the Cemetery Perpetual Care Fund to recoup the General Fund for expenditures related to cemetery administration. This amount comes out of Cemetery Perpetual Care earned interest.
401.005 TRANSFER FROM WATER & SEWER	5,800	-	5,800	5,800	5,800	5,974	Transfer from Water & Sewer enterprise fund to pay annual loan payment for W&S share of wheel loader
401.011 TRANS-STREET REPAIR & MAINT.	115,000	-	115,000	115,000	115,000	118,450	Transfer from Street Repair & Maintenance Fund for administrative costs and Equipment & Vehicle rental costs from DPW & Cemetery
402.000 REAL PROPERTY TAXES	1,026,378	1,594,780	1,144,103	1,144,103	1,605,000	1,653,150	Property tax revenue from the winter & summer tax cycles.
412.000 LOST PERSONAL PROPERTY TAX REV	115,528	-	77,000	77,000	-	79,310	Reimbursement from the State for personal property tax losses caused by the passage of "Proposal One" in 2014. See https://www.honigman.com/firm-newsroom-alerts-963.html
414.000 P.I.L.O.T.	29,558	-	41,051	41,051	-	42,283	"Payment In Lieu of Taxes" for Metea Court and Water and Sewer Enterprise Fund. See https://communityhousingnetwork.org/what-is-a-pilot/
415.000 EMERGENCY RESPONSE FEE PILOT	20,000	-	20,000	20,000	-	20,600	As part of Metea Court's negotiated PILOT, they are required to pay an annual fee of \$20,000 as an "emergency response fee".
417.000 DELINQUENT PERSONAL PROPERTY	390	1,170	1,000	1,000	1,250	1,030	Reimbursement from Berrien County for delinquent personal property taxes.
418.000 DAR ADMIN REIMBURSEMENT	18,352	-	18,352	18,352	-	18,903	Reimbursement from Dial A Ride for City Administrative Expenses.
421.000 GRANTS & SPECIAL PROJECTS	1,400	600	-	-	72,000	175,000	Revenue from various grants and other special projects, unrelated to the City's enterprise funds.
437.000 INDUSTRIAL FACILITY TAX	334	-	353	353	355	366	Revenue collected from industrial businesses with IFT/CFT certificates. An IFT certificate are applied by qualified industrial businesses, and if received, entitled the facility to exemption from taxes for a term of 1-12 years, as determined during the negotiation for the IFT. A CFT is a Commercial Facilities Exemption. See https://www.michigan.gov/documents/taxes/IFE_FAQs_Final2_490109_7.pdf
445.000 PENALTY & INTEREST - TAXES	5,592	10,328	10,000	10,000	11,500	10,300	Revenue from the penalty and interest payments collected on the winter and summer tax cycles.
452.000 FRANCHISE FEE - CABLE	47,601	47,655	40,269	40,269	48,000	41,477	Cable franchise fees collected in March and August each year. Franchise fees are collected by the area cable provider and then paid to the respective municipality, to be used as decided by the municipality, usually for PEG channel purposes. PEG means Public Education Government tv channel (our is channel 17). See https://www.michigan.gov/documents/mpsc/videofaq_283760_7.pdf
457.000 MARIHUANA PERMITS	111,500	133,000	50,000	50,000	157,000	161,710	Marihuana Permit Fees collected through the permitting process for medical and adult use facilities within the City.
477.000 BUILDING PERMITS	41,362	26,226	40,000	40,000	28,500	51,500	Revenue collected from various building permit fees issues by Building Inspector Guy Lewis.
482.000 MISCELLANEOUS LICENSE-PERMITS	4,046	4,919	1,000	1,000	6,550	6,747	Revenue collected from various permits issued by the City, including zoning fees, site plan permits, and entertainment permits. Also, new in FY 21/22, also to include rental inspection permit fees estimated at \$36,000 annually.
563.000 DISTRICT LIBRARY ADMIN FEE	-	50	-	-	50	52	Revenue collected for City assistance with administering the local library, including handling board appointments.
570.000 MARIJUANA STATE REV.	-	84,004	20,000	20,000	84,004	86,524	Shared revenue from the State of Michigan for the operation of marihuana facilities within the City.
575.000 STATE-STATUTORY SALES (INCOME)	206,564	138,628	207,944	207,944	207,944	214,182	Statutory revenue sharing received quarterly from the State of Michigan, as per participation in the CVTRS program. See https://www.michigan.gov/treasury/0,4679,7-121-1751_2197_58826---,00.html#:~:text=For%20fiscal%20year%20(FY)%202021,Revenue%20Sharing%20(CVTRS)%20pro,gram.&text=Each%20city%2C%20or%20township,eligible%20FY%202020%20paym,ent%20amount
576.000 STATE-CONSTITUTIONAL SALES TAX	395,853	341,181	391,410	391,410	391,410	403,152	Constitutional revenue sharing received quarterly from the State of Michigan, as required by Article IX Section 10 of the Michigan Constitution. The funds reflect a population based proportion of 15% of 4% of the 6% sales tax collected by the State. See https://www.michigan.gov/treasury/0,4679,7-121-1751_2197_58826_62375---,00.html the Michigan State Constitution. See
577.000 STATE SHARED LIQUOR LICENSE	3,407	3,212	3,743	3,743	4,200	4,326	Revenue received from the State in July of each year as part of the shared revenue program for state liquor licenses. The MI Liquor Control Commission pays 55% of its retailer's license fees to communities that employ a full-time police department that help enforce liquor regulations. See https://www.moodyonthemarket.com/mi-liquor-control-sends-67-million-revenue-sharing-back-to-local-communities/
578.000 MI USE TAX REVENUE	-	-	1,713	1,713	1,713	1,764	Revenue received annually from the State through a shared revenue program relating to its collection of "use tax" which is a 6% companion tax to sales tax and is paid on all taxable items brought into Michigan or purchased through the internet, mail, or phone from out-of-state retailers that do not collect Michigan sales tax. See https://www.michigan.gov/taxes/0,4676,7-238-43519_43529-154427--,00.html
579.000 LOCAL STABILIZATION STATE REV	-	64,012	-	-	64,500	66,435	Revenue received from the State via the Local Community Stabilization Authority (LCSA). See http://www.localcommunitystabilizationauthoritymi.gov/lcsa-distributions/ .
599.000 LEHMANS ORCHARD ANNUAL PAYMENT	8,667	8,667	8,667	8,667	8,667	8,927	Annual payment received from Lehman's Orchard.
618.000 ADMINISTRATION FEE - TAXES	40,394	44,625	42,150	42,150	45,000	43,415	Transfer from Tax account to 101 to recoup costs related to the administration of property taxes.
632.000 VETERANS CIRCLE CEMETERY FEE	-	-	100	100	-	-	Fee collected to recoup administrative costs for sales of cemetery lots within the Veteran's circle.
633.000 FOUNDATIONS - CEMETERY	3,402	5,785	5,000	5,000	6,000	5,820	Collection of service charges for administration related to the installation of footing foundations for grave stones.
634.000 GRAVE OPENINGS	29,708	33,498	30,000	30,000	35,000	30,900	Collection of service charges for administration related to grave openings.
635.000 CEMETERY TENT SERVICE	100	-	500	500	500	515	Collection of service charges for administration related to the rental of the cemetery tent during burial services.
636.000 COLUMBARIUM & PLAQUE	525	2,456	900	900	2,650	1,442	Collection of service charges for administration related to the sales of columbarium (structures for the placement of urns) and plaques for the cemetery.
640.000 VAULT SETTING FEES	3,600	4,300	4,000	4,000	4,500	4,223	Collection of service charges for administration related to the setting of vaults at the cemetery.
641.000 WEEDS/SNOW	4,788	1,596	4,000	4,000	2,000	4,326	Revenue collected to reimburse for costs incurred when the City has to mow or remove snow from a non-compliant property.
643.000 SALES - CEMETERY LOTS	8,540	15,306	10,000	10,000	16,000	15,965	Revenue collected to recoup costs incurred administering the sales of cemetery lots.
644.000 COPIES	194	211	500	500	275	283	Fees collected for use of the City Hall and Police Department copy machines.
645.000 SALES - SURPLUS PROPERTY	118	7,996	500	500	9,000	210,000	Revenue received from the sale of various pieces of equipment and other items no longer needed by the City, including real property.
657.000 PARKING VIOLATIONS	3,145	3,475	2,000	2,000	4,700	4,841	Revenue collected from parking violations administered by City PD.
660.000 ORDINANCE VIOLATIONS 5TH DIST	946	594	2,000	2,000	700	1,545	The revenue shared back to the City by the 5th District Court reflecting the City's share of fines and costs collected by the Court related to City fines and fees chargeable in court.
665.000 INTEREST EARNED - INVESTMENTS	35,820	139	30,000	30,000	30,000	30,900	Interest earned from investments and cash management interest earned on the 2013 W&S loan.
674.000 BUCHANAN REDBUD CITY CENTER	1,680	(160)	2,000	2,000	300	309	Revenue from renting out the Redbud City Center.
675.000 EDGEWATER LEASE PAYMENTS	13,950	12,788	13,950	13,950	15,000	-	Payments received for the leasing out by Edgewater Bank of the space next to the PD.
677.000 ACCIDENT REPORTS	249	123	200	200	275	283	Revenue received from acciden reports provided by the PD and FD.
678.000 SCHOOL GUARDS	11,728	11,127	11,000	11,000	13,000	13,390	Reimbursement by Buchanan Community Schools for 50% of the costs associated with the City's provision of crossing guards.
683.004 RETIREE INSURANCE REIMBURSEMET	-	181	-	-	190	196	Reimbursement related to the provision of past employees with health insurance, as per past employment contracts.

687.000 EMPLOYEE CO-PAY INSURANCE	77,335	58,999	85,000	85,000	78,500	80,855	Reimbursements out of Payroll relating to the 20% employee insurance co-payments which are withheld from employee checks.
690.000 WORKMENS COMP. INSURANCE	9,456	-	15,000	15,000	15,000	15,450	Dividend distribution from the MML's Michigan Municipal Worker's Compensation Fund. See http://www.mml.org/insurance/fund/
691.000 MISCELLANEOUS REVENUE/DONATION	17,710	87,105	22,500	22,500	90,000	371,800	Receipt of miscellaneous revenue, including donations received for trail projects, federal stimulus monies, etc.
692.001 PARK & REC REVENUE	80	340	100	100	650	670	Revenue from the rental of City parks.
Revenues	2,420,798	2,748,916	2,497,805	2,497,805	3,182,683	4,009,288	<i>Total of all anticipated general fund revenue for FY.</i>
Expenditures							
Dept: 101.000 CITY COMMISSION							
706.005 SALARIES-PART TIME	8,629	8,577	10,500	10,500	10,500	10,500	\$5,000 for each of the five City Commissioner's is budgeted as part of the Commission's annual salary for their part-time service to the City of Buchanan.
715.000 FRINGE BENEFITS	1,367	1,251	1,500	1,500	1,500	1,545	Cost for Commissioner fringe benefits (life insurance)
730.000 POSTAGE	-	8	-	-	100	-	
805.000 MARKETING PLAN	-	889	-	-	1,000	1,000	For City marketing plans approved by the Commission, to include public outreach initiatives.
818.000 CONTRACTUAL	5,295	2,382	10,000	10,000	25,000	25,000	For contractual services, as approved by the Commission, to include strategic plan visioning sessions, etc. Includes an \$8,000 payment to the Performing Arts Commission as payment for services rendered operating the Tin Shop Theatre and providing youth theatre programming. Also to include a \$5,000 payment to the Friends of the McCoy Creek Trail for services rendered improving the trails, as well as a \$5,000 payment to the Buchanan Tree Friends for services rendered protecting Buchanan's treescape.
826.000 LEGAL FEES	15,357	861	2,500	2,500	50,000	22,000	Legal fees related to the discharge of services by the City Commission, or for legal projects or initiatives as directed by the Commission.
831.000 MEMBERSHIP AND DUES	312	4,584	13,500	13,500	5,000	2,500	Membership fees and dues for Commissioners to belong to various groups, including MML, Chamber of Commerce, etc.
857.000 GRANTS & SPECIAL PROJECTS	-	3,031	-	-	10,000	220,000	Expenses related to grant writing and other special projects, as directed by the City Commission. This section will also include City Commission priority initiatives, as identified in the priority setting workshop, which sets aside funds for use by the Community Development Director towards a variety of economic development programs, including facade grants, job creation incentives, residential housing improvement grants, and more, including Mill Alley and other Andrews University implementation projects.
861.000 REDBUD CITY CENTER PROJECT	-	73	-	-	350	13,000	Project expenses related to the Redbud City Center.
864.000 CONFERENCES AND WORKSHOP	1,866	75	3,500	3,500	250	3,500	Expenses associated with Commissioner attendance at trainings and conferences, such as the MML Annual Conference, etc.
885.000 PUBLIC RELATIONS	11,348	6,622	20,000	20,000	20,000	22,500	Expenses related to public relations, to include promotion notices, holiday lighting and decorations, Tin Shop Theatre, Thrill on the Hill and/or other events, etc.
919.000 COVID-19	5,857	(69,458)	-	-	(69,500)	2,000	Expenses related to COVID-19 which are chargeable for reimbursement under the "CARES Act" grants and other state grants. The negative figure in FY 20/21 represents an allowable recording of revenues in an expenditure line to represent the receipt of the grant funds, which covered the expenditures. Expense against the CRLGG grant
962.000 MISCELLANEOUS	471	552	2,000	2,000	2,000	2,000	Unanticipated miscellaneous expenses, as directed by the City Commission.
984.000 LOCAL PUBLIC BROADCASTING	370	-	2,500	2,500	2,500	5,500	Expenses related to the City's Channel 17 PEG programming, including equipment upgrades and content creation.
CITY COMMISSION	50,873	(40,554)	66,000	66,000	58,700	331,045	Total of City Commission Expenditures. The negative number in FY 20/21 represents an allowable recording of revenues in an expenditure line to represent the receipt of grant funds, which covered the expenditures.
Dept: 172.000 CITY MANAGER							
706.001 SALARIES-FULL TIME	73,491	146,216	86,240	86,240	190,204	258,600	Includes expenditures related to the City Manager's annual salary (\$85,000 for FY 20/21 and \$88,000 for FY 21/22), (note that the 20/21 FY included salaries for two managers for several months, and payouts for retiring Manager Marx. Also includes the Development Director's pay (\$75,000 salary + \$10,000 annual bonus), pay for City Manager's Administrative Director's (\$20.00 / hour), and pay for a new Chamber Director/Mainstreet Manager position at \$45,000 per year.
715.000 FRINGE BENEFITS	32,346	50,637	48,499	48,499	84,500	144,816	Expenses for fringe benefits for the City Manager, Community Development Director, and Administrative Secretary (note that FY 20/21 included expenses for two managers for several months).
717.000 RETIREMENT	4,248	3,009	4,950	4,950	11,500	38,500	Expenses for retirement costs for the City Manager, Community Development Director, and Administrative Secretary. Note that retirement expenses are expected to increase dramatically in FY 21/22 due to changed actuarial assumptions by MERS.
728.000 OFFICE SUPPLIES	-	1,412	500	500	2,500	3,300	Expenses for office supplies for the City Manager and Community Development Director.
730.000 POSTAGE	1,622	1,684	4,000	4,000	2,500	2,750	Postage expenses for the City Manager, Community Development Director, and Administrative Secretary.
752.000 RECRUITMENT/RELOCATION	-	5,938	-	-	5,938	-	Expenses related to recruitment and relocation of new City Manager and/or new Community Development Director and/or new City Manager Administrative Secretary.
756.000 MISCELLANEOUS SUPPLIES	47	48	500	500	500	515	Costs of miscellaneous supplies for the City Manager, Community Development Director, and Administrative Secretary.
818.000 CONTRACTUAL	-	748	-	-	42,000	55,000	Expenses for contractual services, which are anticipated in FY 21/22 to include an independent contractor City Engineer and an independent contractor Market Master/Events Coordinator.
826.000 LEGAL FEES	27,951	48,091	25,000	25,000	70,000	39,750	Legal fees paid to the City Attorney for services directed by the City Manager, the Community Development Director, or the Mainstreet Manager. Also \$11,00 of the total \$36,000 for rental inspection program.
831.000 MEMBERSHIP AND DUES	539	1,344	1,000	1,000	1,000	3,600	Membership fees and dues payments for the City Manager, Community Development Director, Administrative Secretary, and Chamber Director/Mainstreet Manager.
864.000 CONFERENCES AND WORKSHOP	877	(373)	4,000	4,000	100	4,000	Expenses for the City Manager, Community Development Director, Administrative Secretary, and/or Chamber Director/Mainstreet Manager to attend conferences and trainings.
873.000 TRAVEL & CAR ALLOWANCE	4,612	4,898	5,400	5,400	6,000	5,500	City Manager car allowance of \$350 per month, plus other travel reimbursements.
933.000 MAINTENANCE - EQUIPMENT	-	646	500	500	800	800	Repair or maintenance of equipment for the City Manager, Community Development Director, Administrative Secretary, or Chamber Director/Mainstreet Manager.
962.000 MISCELLANEOUS	185	57	500	500	500	515	Miscellaneous expenses that may occur throughout the year, incurred by either the City Manager, Community Development Director, Administrative Secretary, or Chamber Director/Mainstreet Manager.
CITY MANAGER	145,917	264,355	181,089	181,089	418,042	557,646	Total expenditures related to the City Manager's office, which includes expenditures for the Community Development Director, Administrative Secretary, and Chamber Director/Mainstreet Manager.
Dept: 191.000 ELECTIONS							
706.001 SALARIES-FULL TIME	10,715	9,705	12,262	12,262	12,262	12,262	25% of the Clerk's annual wages, to compensate for the Clerk's time throughout the year working on election related activities.
715.000 FRINGE BENEFITS	6,838	9,468	6,500	6,500	15,000	6,500	25% of the Clerk's fringe benefit costs
728.000 OFFICE SUPPLIES	876	1,079	1,500	1,500	1,500	1,500	Expenditures on office supplies relating to the election.
818.000 CONTRACTUAL	2,204	2,563	5,000	5,000	3,000	5,000	Election inspector wages and other related contractual expenditures.
826.000 LEGAL FEES	-	-	500	500	500	1,500	Expenses related to having the City Attorney serve on the City's Election Commission, which typically requires 3 meetings.
864.000 CONFERENCES AND WORKSHOP	-	82	750	750	1,500	1,500	Expenses for election training and related travel.
868.000 CTCL GRANT	-	(270)	-	-	300	300	Expenditures eligible for CTCL grant reimbursement. Expense against the grant money
903.000 LEGAL NOTICES & RECORDINGS	45	103	150	150	400	500	Expenses for legal notices and recordings related to the Clerk's provision of election services.

933.000 MAINTENANCE - EQUIPMENT	1,283	4,801	500	5,000	5,000	500	Service fees for election equipment, including tabulator, automark, and qualified voter file computer hardware and software.
962.000 MISCELLANEOUS	159	5,708	1,050	1,050	6,000	1,050	Miscellaneous expenditures throughout the year related to elections.
969.000 TRANSFER-EQUIPMENT RESERVE	1,000	-	1,000	1,000	1,000	1,000	\$1,000 set aside each year to plan for future election equipment replacement.
ELECTIONS	23,120	33,239	29,212	29,212	46,462	31,612	
Dept: 209.000 ASSESSOR							
706.005 SALARIES-PART TIME	23,000	21,231	26,250	26,250	26,250	26,250	Part-time Assessor's salary.
715.000 FRINGE BENEFITS	1,888	1,676	2,285	2,285	2,285	2,285	Fringe benefits for the City's part-time Assessor.
728.000 OFFICE SUPPLIES	1,011	957	1,800	1,800	1,800	1,800	Office supply expenditures by the City Assessor.
818.000 CONTRACTUAL	2,693	2,945	2,750	2,750	3,100	3,200	Pay for Assessor-related contractual services, including payment to members of the Board of Review, BS&A Assessing software support services, etc.
ASSESSOR	28,592	26,809	33,085	33,085	33,435	33,535	
Dept: 215.000 CITY CLERK							
706.001 SALARIES-FULL TIME	32,604	29,282	34,785	34,785	34,785	51,000	75% of the Clerk's annual salary (as 25% is allocated to the "Elections" portion of the budget).
715.000 FRINGE BENEFITS	20,863	28,643	13,708	13,708	35,000	13,708	75% of the Clerk's fringe benefits.
728.000 OFFICE SUPPLIES	66	80	300	300	300	300	Office supply expenses incurred by the Clerk (not related to the election).
818.000 CONTRACTUAL	-	475	-	-	500	500	Contractual services incurred by the Clerk, not related to the election.
826.000 LEGAL FEES	-	-	150	150	150	150	Legal fees incurred by the Clerk, not related to the election.
864.000 CONFERENCES AND WORKSHOP	650	-	750	750	750	750	Expenses related to the Clerk's non-election trainings and conferences. Clerk will have expenses in June
873.000 TRAVEL & CAR ALLOWANCE	226	139	200	200	200	200	Travel expenses reimbursed to the Clerk for travel to non-election related trainings and conferences. Clerk will have expenses in June
903.000 LEGAL NOTICES & RECORDINGS	1,421	2,912	1,500	1,500	3,000	3,500	Expenses for publication of notices of meetings, ordinances, recording fees, etc.
945.000 MEMBERSHIP & DUES	177	106	200	200	200	200	Costs of the Clerk's non-election related membership fees and dues expenditures.
962.000 MISCELLANEOUS	212	-	100	100	100	100	Miscellaneous expenditures of the Clerk throughout the year that are not related to the election.
969.000 TRANSFER-EQUIPMENT RESERVE	750	10,113	750	750	10,113	750	\$750 annual set aside for future ordinance supplementation supplies and codification expenses, to update the City's Code of Ordinances.
CITY CLERK	56,967	71,751	52,443	52,443	85,098	71,158	Total expenses for the Clerk's office that are not related to the Election.
Dept: 253.000 TREASURER							
706.001 SALARIES-FULL TIME	80,446	60,234	73,282	73,282	73,282	90,520	Annual salary costs for both the City Treasurer and the City's Bookkeeper. Treasurer calculated at \$51,334 annual salary, Bookkeeper calculated at \$17.23 per hour. [Treasurer salary calculated as midpoint between Step 2 Bookkeeper and advertised wage for Treasurer with 5 years experience].
715.000 FRINGE BENEFITS	35,912	29,595	40,745	40,745	40,745	40,745	Annual costs of fringe benefits for the Treasurer and Bookkeeper.
728.000 OFFICE SUPPLIES	660	132	2,000	2,000	250	2,000	Office supply expenditures for the Treasurer and Bookkeeper.
730.000 POSTAGE	810	2,444	1,800	1,800	3,000	1,800	Annual postage costs for the Treasurer and Bookkeeper.
807.000 AUDIT	10,040	30,800	11,000	11,000	34,000	14,000	Expenses charged by the City's auditors.
818.000 CONTRACTUAL	6,658	46,352	4,100	4,100	47,000	11,500	Costs of contractual services procured by the Treasurer and/or Bookkeeper. Plante & Moran
864.000 CONFERENCES AND WORKSHOP	500	450	500	500	500	500	Expenses related to the attendance of conferences and/or trainings by the Treasurer and/or Bookkeeper.
873.000 TRAVEL & CAR ALLOWANCE	121	-	150	150	150	150	Travel expenses related to the Treasurer and/or Bookkeeper's attendance at conferences or trainings.
961.000 MEDICAL EXAMS	-	431	-	-	1,000	-	Expenses related to employer required medical exams.
TREASURER	135,146	170,438	133,577	133,577	199,927	161,215	Total annual expenditures for the Treasurer's office, including Bookkeeper expenses.
Dept: 265.000 BUILDING AND GROUNDS							
756.000 MISCELLANEOUS SUPPLIES	6,264	6,560	4,000	4,000	7,500	7,500	Miscellaneous expenditures on supplies throughout the year on City buildings or grounds.
818.000 CONTRACTUAL	18,841	17,829	7,000	7,000	19,000	147,500	Contractual service expenses for work on City buildings or grounds.
853.000 TELEPHONE, INTERNET, CABLE	6,101	8,785	7,000	7,000	12,500	15,750	Communication utility service fees for city facilities.
912.000 FIRE & LIABILITY INSURANCE	17,595	25,587	17,596	17,596	32,500	34,500	Fire and liability insurance premiums to provide coverage for city buildings and grounds.
921.000 UTILITIES	18,953	15,896	20,000	20,000	20,000	20,000	Other utility expenses for City buildings and grounds, including gas, electric, water, sewer, and refuse pickup.
931.000 MAINTENANCE-BUILDINGS	3,151	8,296	5,000	5,000	9,000	35,000	Maintenance expenses throughout the year on City buildings and grounds, including painting, HVAC, etc.
934.000 MAINT. - OFFICE EQUIPMENT	9,217	12,355	15,000	15,000	15,000	15,000	Maintenance expenses for office equipment located in city buildings.
958.000 OFFICE EQUIPMENT	19	8	3,000	3,000	100	3,000	Office equipment expenditures for City buildings or grounds.
962.000 MISCELLANEOUS	-	368	-	-	500	3,500	Miscellaneous expenditures throughout the year on City buildings or grounds.
970.001 CAPITAL OUTLAY	20,200	-	-	-	-	25,000	Capital Outlay for City buildings or grounds.
974.000 ZONING EXPENDITURES	5,431	6,203	5,000	5,000	6,500	5,000	Zoning expenses related to City buildings or grounds.
BUILDING AND GROUNDS	105,773	101,886	83,596	83,596	122,600	311,750	Total annual expenditures related to City buildings or grounds.
Dept: 269.000 RENTAL PROPERTY							
818.000 CONTRACTUAL	433	-	900	900	900	900	Contractual service expenses related to City rental properties.
912.000 FIRE & LIABILITY INSURANCE	249	-	271	271	271	271	Fire and liability insurance premiums for City rental properties.
921.000 UTILITIES	3,031	2,604	2,515	2,515	3,500	2,515	Annual utility expenditures for City rental properties.
931.000 MAINTENANCE-BUILDINGS	2,478	15,320	2,000	2,000	22,500	28,500	Maintenance expenditures for buildings that are City rentals.
962.000 MISCELLANEOUS	77	1,447	400	400	2,500	3,000	Miscellaneous expenditures throughout the year related to City rental properties.
970.001 CAPITAL OUTLAY	751	-	2,000	2,000	2,000	2,000	Capital Outlay for City rental properties.
RENTAL PROPERTY	7,020	19,371	8,086	8,086	31,671	37,186	Total annual expenditures related to the City's rental properties.
Dept: 271.430 PEAR'S MILL							
731.000 ALARM MONITORING	821	324	1,300	1,300	1,300	1,300	Alarm monitoring expenses for Pear's Mill
756.014 MISCELLANEOUS	250	-	250	250	500	5,250	Miscellaneous expenses throughout the year for Pear's Mill, to include \$5,000 payment to Buchanan Historic Preservation Society for programming and promotions.
853.000 TELEPHONE, INTERNET, CABLE	761	768	634	634	800	800	Telephone, internet, and cable bills for Pear's Mill.
912.000 FIRE & LIABILITY INSURANCE	506	553	569	569	600	660	Fire and liability insurance premiums for Pear's Mill.
921.000 UTILITIES	1,517	822	1,250	1,250	1,250	1,500	Utilities for Pear's Mill.
935.000 BUILDING & GROUND MAINTENANCE	524	622	500	500	800	500	Maintenance of the building and grounds at Pear's Mill.
970.000 TRANSFER-CAPITAL RESERVE	3,000	-	3,000	3,000	3,000	3,000	\$3,000 annual transfer to Capital Projects fund for future repairs to the Pear's Mill, as needed.
PEAR'S MILL	7,379	3,089	7,503	7,503	8,250	13,010	Total annual expenditures related to the Pear's Mill.
Dept: 271.435 FARMERS' MARKET							
756.014 MISCELLANEOUS	-	168	300	300	300	3,750	Miscellaneous expenses throughout the year related to the Farmer's Market.

92.000 FIRE & LIABILITY INSURANCE	68	209	100	100	225	100	Fire & Liability insurance premiums related to the Farmer's Market.
921.000 UTILITIES	588	1,122	500	500	1,500	500	Utility expenses for the Farmer's Market.
935.000 BUILDING & GROUND MAINTENANCE	398	2,303	500	500	2,400	850	Buildings and grounds maintenance for the Farmer's Market.
FARMERS' MARKET	1,054	3,802	1,400	1,400	4,425	5,200	

Dept: 271.440 BUCHANAN COMMON

756.014 MISCELLANEOUS	-	-	400	400	400	4,750	Miscellaneous expenses throughout the year related to the Common.
912.000 FIRE & LIABILITY INSURANCE	192	-	200	200	300	340	Fire and liability insurance annual premiums for the Common.
921.000 UTILITIES	876	-	1,200	1,200	1,400	1,650	Utility expenditures throughout the year for the Common.
935.000 BUILDING & GROUND MAINTENANCE	608	-	1,500	1,500	2,200	3,200	Maintenance expenses for the buildings and grounds at the Common.
970.000 TRANSFER-CAPITAL RESERVE	2,000	-	2,000	2,000	2,000	2,000	Transfer to Capital Projects for future buildings repairs at the Common.
BUCHANAN COMMON	3,676	-	5,300	5,300	6,300	11,940	Total annual expenditures related to the Common.

Dept: 271.445 HARGER PARK

935.000 BUILDING & GROUND MAINTENANCE	-	-	100	100	100	200	Building and ground maintenance expenses for Harger Park.
HARGER PARK	-	-	100	100	100	200	Total annual expenditures for Harger Park.

Dept: 276.000 CEMETERY

706.001 SALARIES-FULL TIME	67,238	39,237	36,624	36,624	67,500	69,500	Cemetery salary and wages.
706.002 SALARIES - OVERTIME	4,269	5,049	6,000	6,000	9,000	6,000	Cemetery salary and wages for overtime.
706.004 SALARIES-TEMPORARY	31,722	22,154	30,000	30,000	30,000	34,000	Part-time seasonal help salary and wages for cemetery.
715.000 FRINGE BENEFITS	21,670	21,413	12,368	12,368	23,500	26,500	Fringe benefits for cemetery workers.
751.000 GAS AND OIL	6,710	6,393	8,000	8,000	8,000	8,000	Gas and oil costs for cemetery work.
756.000 MISCELLANEOUS SUPPLIES	2,409	3,977	2,500	2,500	4,200	4,400	Miscellaneous supplies for cemetery work.
768.000 UNIFORMS	1,542	850	1,295	1,295	1,295	1,295	Uniforms for cemetery workers.
818.000 CONTRACTUAL	174	182	500	500	500	800	Contractual services expenditures related to cemetery.
831.000 MEMBERSHIP AND DUES	-	-	100	100	100	150	Memberships and dues for cemetery workers.
853.000 TELEPHONE, INTERNET, CABLE	842	1,596	1,500	1,500	1,650	1,700	Telephone, internet, and cable expenses related to the cemetery.
912.000 FIRE & LIABILITY INSURANCE	3,195	2,948	3,400	3,400	3,400	3,400	Fire and liability insurance premiums related to the cemetery.
921.000 UTILITIES	2,426	1,540	2,500	2,500	2,500	2,600	Utility expenses related to the cemetery.
931.000 MAINTENANCE-BUILDINGS	3,488	14,340	2,500	2,500	16,000	17,000	Building maintenance expenses for the cemetery.
932.000 MAINTENANCE-GROUNDS	3,980	4,696	3,500	3,500	4,800	5,100	Grounds maintenance expenses for the cemetery.
933.000 MAINTENANCE - EQUIPMENT	5,589	17,564	3,000	3,000	19,500	20,500	Equipment expenses for the cemetery.
934.000 MAINT. - OFFICE EQUIPMENT	-	1,280	-	-	1,500	1,500	Office equipment expenses for the cemetery.
939.000 MAINTENANCE - VEHICLE	3,422	1,577	3,000	3,000	3,000	3,000	Vehicle expenses for the cemetery.
961.000 MEDICAL EXAMS	354	-	500	500	500	500	Medical exams for cemetery workers.
962.000 MISCELLANEOUS	-	-	1,500	1,500	1,500	1,500	Miscellaneous expenditures throughout the year related to the cemetery.
969.000 TRANSFER-EQUIPMENT RESERVE	5,500	-	5,500	5,500	5,500	5,500	\$5,500 annual transfer to the Equipment Reserve fund for use on future equipment purchases, including \$1,000 for a future truck purchase; \$500 for a future Bobcat/Backhoe purchase; \$1,000 for a Tower Truck purchase; \$500 for a Bobcat, \$1,000 for a Toolcat; and \$500 for a chipper.
970.001 CAPITAL OUTLAY	-	-	24,000	24,000	24,000	24,000	\$10,600 annual Capital Outlay for purchases.
CEMETERY	164,530	144,794	148,287	148,287	150,000	236,945	Total Annual Expenditures related to the Cemetery.

Dept: 301.000 POLICE

706.001 SALARIES-FULL TIME	507,208	486,903	571,794	571,794	571,794	623,460	Salaries for entire full-time police force staff. This amount is increased for FY 21/22 to include costs of one additional police officer dedicated to patrolling the downtown at a salary of \$46,668 as per the Union contract. Also includes the following, as per proposed new contract: 3% across the board raises, paid FTO (field training officer), \$200 annual boot allowance, \$500 each hazard pay bonus, and \$500 each bonus for proof of vaccination.
706.002 SALARIES - OVERTIME	15,705	26,799	16,000	16,000	34,000	18,000	Expenditures on over-time for police, including overtime for one additional officer in FY 21/22.
706.005 SALARIES-PART TIME	45,264	36,793	26,000	26,000	40,000	38,000	Part-time wage expenditures for police officers.
706.006 SALARIES-PART TIME/CODE ENFORC	28,490	11,457	32,000	32,000	14,000	32,000	Expenses for part-time code enforcement officers.
715.000 FRINGE BENEFITS	269,410	252,945	322,898	322,898	322,898	331,955	Annual costs for the fringe benefits for employees of the City Police Department.
728.000 OFFICE SUPPLIES	1,773	2,688	2,200	2,200	2,900	3,200	Office supply expenditures for the police department.
751.000 GAS AND OIL	15,094	11,833	22,000	22,000	15,000	18,000	Gas and oil expenses for the PD.
756.000 MISCELLANEOUS SUPPLIES	1,543	1,535	1,800	1,800	1,800	1,800	Miscellaneous supplies purchased throughout the year for use by the PD.
767.000 UNIFORMS - PART-TIME	-	181	600	600	600	600	Expenditures for uniforms for part-time officers.
768.000 UNIFORMS	980	1,719	2,000	2,000	2,000	2,000	Expenditures for uniforms for full-time officers.
769.000 UNIFORM CLEANING	1,067	261	1,500	1,500	500	1,500	Uniform cleaning expenditures for police officers.
818.000 CONTRACTUAL	17,151	11,948	22,000	22,000	14,000	15,000	Contractual service expenditures related to the police department.
818.002 RESERVE TRAINING	500	200	500	500	500	500	Expenses for reserve training for the PD.
818.003 RESERVE EQUIPMENT	310	295	1,000	1,000	1,000	1,000	Expenses for equipment for the PD reserves.
826.000 LEGAL FEES	3,250	3,004	5,000	5,000	5,000	7,300	Legal fees expended by the PD.
851.000 RADIO MAINTENANCE	3,747	8,832	9,500	9,500	9,500	9,500	Radio maintenance fees for the PD.
853.000 TELEPHONE, INTERNET, CABLE	3,931	3,373	10,000	10,000	5,000	10,000	Telephone, internet, and cable expenses incurred by the PD.
864.000 CONFERENCES AND WORKSHOP	-	350	1,500	1,500	500	1,500	Expenses related to sending police staff to conferences and trainings.
873.000 TRAVEL & CAR ALLOWANCE	8	-	800	800	200	800	Travel expenses for sending police staff to conferences, trainings, and other locations.
886.000 COMMUNITY POLICING	1,504	934	2,500	2,500	2,500	2,500	Expenses related to community policing efforts.
912.000 FIRE & LIABILITY INSURANCE	13,332	6,313	22,813	22,813	22,813	22,813	Fire and liability insurance premiums for the PD.
915.000 TARGET RANGE & SUPPLIES	3,866	5,085	5,200	5,200	5,200	5,200	Costs for the supplies for and use of the target range by the PD.
921.000 UTILITIES	19,878	16,803	18,000	18,000	18,000	18,000	Utility expenses incurred by the PD.
931.000 MAINTENANCE-BUILDINGS	5,148	4,874	4,500	4,500	5,500	5,500	Building maintenance for the PD.
933.000 MAINTENANCE - EQUIPMENT	974	636	1,000	1,000	1,000	1,000	Equipment maintenance costs for the PD.
934.000 MAINT. - OFFICE EQUIPMENT	1,438	2,229	2,500	2,500	2,500	2,500	Maintenance costs for PD office equipment.
939.000 MAINTENANCE - VEHICLE	12,968	11,479	15,000	15,000	15,000	15,000	Vehicle maintenance costs for police vehicles.
957.000 BOOKS AND MAGAZINES	-	-	400	400	400	400	Expenditures on books and magazines for the PD.
960.000 EDUCATION AND TRAINING	1,594	1,390	2,500	2,500	2,500	2,500	Education and training expenses for the PD.
961.000 MEDICAL EXAMS	545	503	600	600	600	600	Medical exams for PD staff.
962.000 MISCELLANEOUS	1,968	2,439	2,500	2,500	2,750	2,750	Miscellaneous expenditures throughout the year by the PD.
962.003 D.A.R.E PROGRAM	377	1,403	1,500	1,500	1,500	1,500	DARE program expenditures.
967.000 TRANSFER-BUILDING RESERVE	4,000	-	4,000	4,000	4,000	4,000	Annual transfer for the building reserve for future building expenses.
969.000 TRANSFER-EQUIPMENT RESERVE	3,000	-	3,000	3,000	3,000	3,000	Annual transfer to the Equipment Reserve for future equipment purchases.
970.001 CAPITAL OUTLAY	23,398	-	-	-	-	-	Capital Outlay for the PD.
970.003 CAPITAL LEASE PAYMENTS	24,456	12,991	12,088	12,088	14,500	12,088	Capital lease payments for the PD.

Dept: 315.000 CROSSING GUARDS

706.001 SALARIES-FULL TIME	21,627	23,954	34,303	34,303	34,500	36,660	Wages for crossing guards.
715.000 FRINGE BENEFITS	1,669	1,845	4,058	4,058	2,600	4,250	Fringe benefit costs for crossing guards.
756.000 MISCELLANEOUS SUPPLIES	-	-	500	500	500	500	Miscellaneous supply costs for crossig guards.
CROSSING GUARDS	23,296	25,799	38,861	38,861	37,600	41,410	Total annual expenditures for crossing guards.

Dept: 336.000 FIRE DEPARTMENT

706.003 SALARIES-VOLUNTEER FIREMEN	33,264	42,804	41,000	41,000	45,500	46,000	Wages for vounteer firefighters.
715.000 FRINGE BENEFITS	3,150	3,980	5,000	5,000	5,000	5,000	Fringe benefit expenditures for FD.
728.000 OFFICE SUPPLIES	1,235	208	1,000	1,000	500	1,000	Office supply expenses for FD.
751.000 GAS AND OIL	1,040	235	3,000	3,000	500	2,000	Gas and oil expenses for FD.
756.000 MISCELLANEOUS SUPPLIES	961	914	2,000	2,000	1,000	2,000	Miscellaneous supply expenditures for FD.
768.000 UNIFORMS	561	767	2,500	2,500	1,000	2,000	Inform expenses for FD.
818.000 CONTRACTUAL	104	-	-	-	100	100	Contractual services expenditures for FD.
831.000 MEMBERSHIP AND DUES	125	2,440	250	250	2,650	2,700	Membership and dues expenses for FD.
851.000 RADIO MAINTENANCE	2,973	1,635	6,000	6,000	2,000	6,000	Radio maintenance expenses for FD.
851.001 EQUIPMENT TESTING	5,249	6,037	7,000	7,000	7,000	7,000	Equipment testing expenses for FD.
853.000 TELEPHONE, INTERNET, CABLE	2,981	201	1,200	1,200	500	1,200	Telephone, internet, and cable expenditures for FD.
864.000 CONFERENCES AND WORKSHOP	305	305	500	500	500	500	Conference and workshop attendance expenses for FD.
912.000 FIRE & LIABILITY INSURANCE	3,870	3,545	4,120	4,120	4,120	4,120	Fire and liability insurance premiums for FD.
921.000 UTILITIES	8,882	8,306	7,000	7,000	9,000	7,800	Utility costs for FD.
931.000 MAINTENANCE-BUILDINGS	1,838	1,405	2,000	2,000	2,000	2,000	Building maintenance expenditures for FD.
933.000 MAINTENANCE - EQUIPMENT	1,020	400	500	500	500	500	Equipment maintenance expenditures for FD.
934.000 MAINT. - OFFICE EQUIPMENT	632	142	500	500	500	500	Office equipment expenditures for FD.
939.000 MAINTENANCE - VEHICLE	5,183	2,056	9,000	9,000	3,500	9,000	Vehicle maintenance expenditures for FD.
957.000 BOOKS AND MAGAZINES	105	22	200	200	200	200	Book and magazine expenditures for FD.
960.000 EDUCATION AND TRAINING	710	1,611	4,000	4,000	1,700	4,000	Education and training expenditures for FD.
961.000 MEDICAL EXAMS	910	574	1,000	1,000	600	1,000	Medical exam costs for FD staff.
962.000 MISCELLANEOUS	542	23	700	700	700	700	Miscellaneous expenditures throughout the year by the FD.
967.000 TRANSFER-BUILDING RESERVE	2,000	-	2,000	2,000	2,000	2,000	Annual transfer to the Building Reserve on behalf of the FD for future projects.
969.000 TRANSFER-EQUIPMENT RESERVE	4,000	-	4,000	4,000	4,000	4,000	Transfer to the Equipment Reserve on behalf of the FD.
970.001 CAPITAL OUTLAY	38,285	-	-	-	-	-	FD Capital Outlay.
FIRE DEPARTMENT	119,924	77,662	104,470	104,470	95,070	111,320	Total annual expenditures for the Buchanan Fire Department.

Dept: 371.001 BUILDING INSPECTOR

706.001 SALARIES-FULL TIME	299	(299)	-	-	-	-	Pay for full-time building inspector (we currently do not have a full-time building inspector, just a part- Reversed accrual time inspector, Guy Lewis).
706.005 SALARIES-PART TIME	27,614	27,379	31,467	31,467	31,467	37,760	Pay for part-time building inspector, which includes an increase in hours for FY 21/22.
715.000 FRINGE BENEFITS	2,306	2,163	2,730	2,730	2,730	3,230	Fringe benefits for building inspector.
728.000 OFFICE SUPPLIES	530	154	300	300	300	300	Office supplies for use by building inspector.
730.000 POSTAGE	-	-	300	300	300	300	Postage used by building inspector.
818.000 CONTRACTUAL	-	50	-	-	100	25,000	Contractual service expenditures related to the office of the building inspector. For FY 21/22 this is to include independent contractor position(s) for a new rental inspection program, of which \$11,000 is budgeted under City Manager budget, as the new program is an initiative of the city manager.
826.000 LEGAL FEES	-	-	500	500	500	500	Legal fees incurred by the office of the Building Inspector.
831.000 MEMBERSHIP AND DUES	180	190	200	200	200	200	Memberships and dues for the Building Inspector and/or Rental Inspector(s).
853.000 TELEPHONE, INTERNET, CABLE	450	326	700	700	700	700	Telephone, internet, and cable expenditures for the office of the building inspector.
864.000 CONFERENCES AND WORKSHOP	462	763	1,000	1,000	1,000	1,000	Expenses related to conferences and workshops for the building inspector and/or rental inspector(s).
914.000 MARIHUANA	9,492	17,674	10,000	10,000	22,000	10,000	Marihuana inspection expenditures by the building inspector.
921.000 UTILITIES	2,628	1,804	1,500	1,500	2,200	2,200	Utility expenses incurred by the office of the building inspector.
934.000 MAINT. - OFFICE EQUIPMENT	-	650	250	250	850	700	Maintenance of office equipment expenses incurred by the office of the building inspector.
957.000 BOOKS AND MAGAZINES	(475)	313	500	500	500	500	Book and magazine expenditures by the office of the building inspector.
BUILDING INSPECTOR	43,485	51,167	49,447	49,447	62,847	82,390	Total annual expenditures by the Office of the Building Inspector.

Dept: 441.000 DEPARTMENT OF PUBLIC WORKS

706.001 SALARIES-FULL TIME	50,621	60,275	45,943	45,943	71,500	68,290	Full-time public works wage expenditures, calculated as 0.08 for public safety director and 0.40 for other public works equipment operators. Pro-rated in this fashion as remaining costs are spread throughout other areas of the budget where DPW performs work, such as Major and Local Streets, etc.
706.002 SALARIES - OVERTIME	3,331	4,691	6,000	6,000	7,000	6,180	Overtime wages for DPW, prorated.
706.004 SALARIES - TEMPORARY	-	3,835	-	-	4,000	-	Need more detail - has to be an error in reporting
715.000 FRINGE BENEFITS	22,167	19,758	22,610	22,610	26,000	23,288	Fringe benefits for DPW, prorated.
751.000 GAS AND OIL	18,790	9,214	24,000	24,000	12,000	19,000	Gas and oil costs for DPW.
756.000 MISCELLANEOUS SUPPLIES	4,893	5,688	4,000	4,000	6,900	6,000	Miscellaneous supplies for DPW.
768.000 UNIFORMS	2,173	1,979	3,000	3,000	2,500	2,700	Uniform expenses for DPW.
818.000 CONTRACTUAL	-	206	-	-	5,000	15,000	Contractual services expenditures for DPW.
853.000 TELEPHONE, INTERNET, CABLE	1,105	2,308	3,500	3,500	3,000	3,200	Telephone, internet, and cable expenditures for DPW.
864.000 CONFERENCES AND WORKSHOP	399	137	1,500	1,500	250	1,545	Conferences and workshop expenditures for DPW.
912.000 FIRE & LIABILITY INSURANCE	11,312	11,965	12,799	12,799	12,799	13,183	Fire & Liability premium insurance expenditures for DPW.
921.000 UTILITIES	32,575	35,486	25,000	25,000	37,500	34,000	Utility expenditures for DPW facility.
926.000 STREET LIGHTING	36,835	31,129	50,000	50,000	38,000	48,000	Street lighting expenditures.
931.000 MAINTENANCE-BUILDINGS	2,974	7,248	6,000	6,000	7,800	15,000	Building maintenance expenditures for DPW.
932.000 MAINTENANCE-GROUNDS	3,784	1,228	5,000	5,000	3,000	5,150	Grounds maintenance expenditures for DPW.
933.000 MAINTENANCE - EQUIPMENT	38,289	27,152	22,000	22,000	28,000	30,000	Equipment maintenance expenditures for DPW.
939.000 MAINTENANCE - VEHICLE	13,041	20,507	19,000	19,000	24,500	26,000	Vehicle maintenance expenditures for DPW.
940.000 NEW DPW BUILDING	185	-	-	-	10,000	25,000	Set aside for new DPW building.
952.000 STORMWATER PHASE II	3,836	5,672	10,000	10,000	6,500	10,300	Stormwater Phase II expenditures.
961.000 MEDICAL EXAMS	1,415	2,078	3,500	3,500	2,100	3,605	Medical exam costs for DPW workers.
962.000 MISCELLANEOUS	-	238	-	-	1,000	3,000	Miscellaneous expenditures throughout the year for DPW.
963.004 INTEREST-NOTES PAYABLE	4,060	-	3,603	3,603	3,603	3,711	Interest on annual loan payment to Oakridge Cemetery.
969.000 TRANSFER-EQUIPMENT RESERVE	6,000	-	9,600	9,600	9,600	9,888	\$6,000 annual transfer to Equipment Reserve.

970.000 TRANSFER-CAPITAL RESERVE	67,000	8,000	67,000	67,000	25,000	25,000	Annual capital reserve transfer.
970.001 CAPITAL OUTLAY	20,511	14,370	15,400	15,400	-	52,500	DPW Capital Outlay.
DEPARTMENT OF PUBLIC WORKS	345,292	273,166	359,455	359,455	347,552	449,540	Total annual expenditures for Buchanan Department of Public Works.

Dept: 756.000 BUCHANAN AREA RECREATION BOARD

706.004 SALARIES-TEMPORARY	-	98	9,500	9,500	100	9,500	Pay for temporary part-time seasonal workers to assist in maintaining City parks and McCoy's Creek
715.000 FRINGE BENEFITS	-	-	1,000	1,000	20	1,000	Fringe benefit expenditures for part-time seasonal workers assisting in maintaining City parks and
756.000 MISCELLANEOUS SUPPLIES	487	-	600	600	600	600	Expenditures on miscellaneous supplies by BARB.
818.000 CONTRACTUAL	3,009	7,061	3,064	3,064	75,000	60,000	Contractual service expenditures related to BARB. Large increase
864.000 CONFERENCES AND WORKSHOP	-	-	400	400	500	500	Conference and workshop expenditures related to BARB.
962.000 MISCELLANEOUS	118	110	600	600	500	5,000	Miscellaneous expenses related to BARB.
BUCHANAN AREA RECREATION BOARD	3,614	7,269	15,164	15,164	76,720	76,600	Total annual expenditure for the Buchanan Area Recreation Board.

Dept: 864.000 MISCELLANEOUS COSTS/TRANSFERS

912.001 INSURANCE SETTLEMENTS	12	462	1,000	1,000	500	1,000	Contingency for insurance settlements to cover the deductible portion \$1,000 per claim of the City's
965.016 DELINQUENT TAXES	978	-	6,000	6,000	6,000	6,000	Contingency for delinquent real property taxes to cover an annual payment made to the Berrien
965.021 RETIREES INSURANCE	10,310	6,532	8,500	8,500	8,500	8,500	Employees who left the City prior to July 1, 1988 are provided with City paid health insurance
MISCELLANEOUS COSTS/TRANSFERS	11,300	6,993	15,500	15,500	15,000	15,500	Total annual miscellaneous costs/transfer budget expenditures.

Expenditures 2,310,837 2,169,880 2,479,768 2,479,768 2,942,754 3,794,668

Net Effect for GENERAL 109,961 579,036 18,037 18,037 239,929 214,619

<i>Fund Balance Information</i>	6/30/2020	6/30/2020	6/30/2020	6/30/2020	6/30/2020	6/30/2020	Total
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Fund Balance	
	185,945	-	-	46,703	1,792,198	2,264,775	
<i>Fund Balance Information</i>	2021 Amended	6/30/2021	6/30/2021				
	Budgeted Change	Estimated Total	Estimated Total				
	in Fund Balance	Fund Balance	Unassigned				
	239,929	2,479,394	2,246,746				

Fund: 103 - CAPITAL PROJECTS

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
401.002 TRANSFER FROM GENERAL FUND	5,000	0	0	0	450,000	250,000
401.007 TRANSFER FROM POLICE DEPT.	7,000	0	0	0	2,000	2,000
401.008 TRANSFER FROM CEMETERY	5,500	0	0	0	1,000	1,000
401.009 TRANSFER FROM FIRE DEPT.	79,000	0	0	0	1,000	1,000
401.022 TRANSFER FROM ELECTIONS	1,000	0	0	0	2,000	2,000
401.024 TRANSFER FROM CITY CLERK	750	0	0	0	1,000	1,000
401.032 CITY CIRCLE TRAILWAY	8,196	8,397	0	0	8,196	8,196
401.047 FIRE TRUCK REFURBISH .50 MILLS	45,017	0	0	0	0	0
401.075 PARK & REC DONATIONS	24,029	0	0	1,000	0	120,000
402.038 ROSS SANDERS LEASE PAYMENTS	5,760	3,844	0	0	4,500	0
402.039 GUYS AND DOLLS RENT PAYMENTS	5,400	3,604	0	0	5,400	5,400
665.000 INTEREST EARNED - INVESTMENTS	16,939	2	0	0	12,000	10,000
Revenues	97,144	15,847	0	1,000	487,096	400,596
Expenditures						
Dept: 000.000						
970.006 DEPT. OF PUBLIC WORKS EXPENSES	33,055	0	0	0	2,500	750,000
970.016 POLICE DEPARTMENT EXPENDITURES	843	2,241	0	0	2,500	1,500
970.018 CITY CLERK-CODIFICATION	1,500	0	0	0	0	10,000
970.022 TREASURER AUDIT & EQUIPMENT	0	4,960	0	0	0	0
970.023 OLD CITY HALL IMPROVEMENTS	2,913	0	0	0	0	55,000
970.031 TRAIL GRANT EXPENDITURES	3,242	1,210	0	0	1,500	67,300
970.039 CEMETERY EQUIPMENT	24,000	0	0	0	0	8,000
970.042 PEAR'S MILL EXPENSES	2,024	0	0	0	2,000	5,000
970.048 ROSS SANDER'S BUILDING	1,607	0	0	0	750	2,500
981.000 CITY CLERK - COMPUTER	303	0	0	0	1,000	0
Expenditures	69,487	8,410	0	0	10,250	899,300
Net Effect for CAPITAL PROJECTS	134,103	7,437	0	0	476,846	-498,704

Fund Balance Information

6/30/2020 Nonspendable	6/30/2020 Restricted	6/30/2020 Committed	6/30/2020 Assigned	6/30/2020 Unassigned	6/30/2020 Total Fund Balance
-	-	-	1,088,767	-	1,565,613

Fund Balance Information

2021 Amended Budgeted Change in Fund Balance	6/30/2021 Estimated Total Fund Balance	6/30/2021 Estimated Total Unassigned

- 1,066,909 -

Expenditures Acct. Number	Description
103-000.000-970.004	Fire Department Expenses
103-000.000-970.004	Fire Department Expenses
103-000.000-970.006	Dept. of Public Works Expenses
103-000.000-970.006	Dept. of Public Works Expenses
103-000.000-970.007	Park & Recreation Expenses
103-000.000-970.007	Park & Recreation Expenses
103-000.000-970.011	City Hall Computer Expenses
103-000.000-970.016	Police Department Expenditures
103-000.000-970.016	Police Department Expenditures
103-000.000-970.017	City Manager Legal Expenses
103-000.000-970.018	City Clerk- Codification
103-000.000-970.020	DDA Incentive Expenses
103-000.000-970.022	Treasurer Audit & Equipment
103-000.000-970.023	Old City Hall Improvements
103-000.000-970.031	Trail Grant Expenditures
103-000.000-970.038	City Hall Improvements
103-000.000-970.039	Cemetery Equipment
103-000.000-970.045	Art Center Escrow
103-000.000-970.046	DDA Special Projects
103-000.000-970.046	DDA Special Projects
103-000.000-970.046	DDA Special Projects
103-000.000-970.046	DDA Special Projects
103-000.000-970.046	DDA Special Projects
103-000.000-970.047	Tax Chargebacks
103-000.000-974.000	Zoning Expenditures
103-000.000-981.000	City Clerk - Computer
103-000.000-983.000	Assessor - Equipment

Capital Projects

Reserve/Balances Acct. Number	Description
103-000.000-390.001	Fire Department Equipment
103-000.000-390.025	Fire Dep. - Building Reserve
103-000.000-390.008	DPW Truck Reserve
103-000.000-390.026	DPW - Building Reserve
103-000.000-390.012	Park & Recreation
103-000.000-390.051	Kathryn Park Upgrades
103-000.000-390.029	Public Broadcasting - Channel 12
103-000.000-390.036	Police Equipment
103-000.000-390.068	Police Building
103-000.000-390.032	City Manager Legal Expenses
103-000.000-390.011	City Clerk - Ordinances
103-000.000-390.003	DDA Incentive Program (B2B)
103-000.000-390.033	Treasurer - Audit & Office Equip.
103-000.000-390.013	Old City Hall Improvemnts
103-000.000-390.035	City Circle Trailway
103-000.000-390.018	City Hall Improvements
103-000.000-390.030	Cemetery - Equipment
103-000.000-390.050	Art Center Lease Payments
103-000.000-390.037	Mill Alley Restoration
103-000.000-390.038	UP/DT Streetscape Expansion
103-000.000-390.052	DDA - Buchanan Common
103-000.000-390.053	DDA - Pears Mill
103-000.000-390.056	DDA - County Loan
103-000.000-390.019	Delinq. Taxes / County Chargeback
103-000.000-390.021	Building Inspector - Equipment
103-000.000-390.024	City Clerk - Equipment
103-000.000-390.023	Assessor - Equipment

Fund: 107 - DOWNTOWN DEVELOPMENT FUND

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
400.002 FUND BALANCE TRANSFER	0	0	0	0	0	0
440.000 REVENUE - TAXES	55,522	0	0	0	0	0
440.018 INTEREST - APRYLL FREEMAN	219	61	0	0	70	0
440.020 INTEREST-CAMERON DOWNEY	334	258	0	0	240	0
440.021 INTEREST-BUCH EQUITY	352	277	0	0	300	0
442.000 FARMERS' MARKET REVENUE	2,545	3,987	0	0	4,000	0
443.000 LAST SATURDAY ON THE COMMON	1,000	0	0	0	0	0
638.000 A/R PRINCIPAL PAYMENTS	7,778	0	0	0	0	0
649.000 LOCAL CONTRIBUTIONS	0	0	0	0	0	0
665.000 INTEREST EARNED - INVESTMENTS	2,419	1	0	0	10	0
689.000 APPLICATION FEES	0	0	0	0	0	0
691.000 MISCELLANEOUS REVENUE/DONATION	0	0	0	0	0	0
Revenues	70,168	4,582	0	0	4,620	0
Expenditures						
Dept: 000.000						
921.000 UTILITIES	0	48	0	0	50	0
Dept: 000.000	0	48	0	0	50	0
Dept: 435.000 FARMERS' MARKET						
707.000 MARKET MASTER FEES	2,366	2,204	0	0	2,500	0
756.000 MISCELLANEOUS SUPPLIES	247	0	0	0	0	0
760.000 PROMOTIONS & ADVERTISING	1,702	538	0	0	550	0
762.000 WEBSITE	119	90	0	0	100	0
853.000 TELEPHONE, INTERNET, CABLE	111	111	0	0	125	0
864.000 CONFERENCES AND WORKSHOP	0	0	0	0	0	0
945.000 MEMBERSHIP & DUES	0	137	0	0	150	0
FARMERS' MARKET	4,544	3,079	0	0	3,425	0
Dept: 450.000 DOWNTOWN ENHANCEMENT/PLANNING						
720.000 DOWNTOWN BEAUTIFICATION	4,116	0	0	0	0	0
756.014 MISCELLANEOUS	200	0	0	0	0	0
761.000 DOWNTOWN PROMOTION	1,320	1,320	0	0	1,350	0
762.000 WEBSITE	0	0	0	0	0	0
826.000 LEGAL FEES	1,890	938	0	0	950	0
852.000 FESTIVALS & EVENTS	0	300	0	0	300	0
852.001 LAST SATURDAY ON THE COMMON	5,167	1,245	0	0	1,250	0
852.003 WHITE SATURDAY	500	130	0	0	150	0

854.000 BUILDING IMPROVEMENT PROGRAMS	0	0	0	0	0	0
867.000 PEAR'S MILL PROGRAMMING	0	0	0	0	0	0
980.000 SPECIAL PROJECTS	0	0	0	0	0	0
980.001 TRANSFER-MILL ALLEY RESTORATIO	0	0	0	0	0	0
980.002 TRANSFER-STREETSCAPE EXPANSION	0	0	0	0	0	0
DOWNTOWN ENHANCEMENT/PLANNING	13,194	3,933	0	0	4,000	0
Dept: 482.000 ADMIN. & RECORD KEEPING						
706.001 SALARIES-FULL TIME	0	0	0	0	0	0
728.000 OFFICE SUPPLIES	0	0	0	0	0	0
730.000 POSTAGE	0	0	0	0	0	0
756.014 MISCELLANEOUS	0	0	0	0	0	0
807.000 AUDIT	1,000	0	0	0	0	0
934.000 MAINT. - OFFICE EQUIPMENT	768	625	0	0	625	0
945.000 MEMBERSHIP & DUES	0	0	0	0	0	0
970.000 TRANSFER-CAPITAL RESERVE	0	0	0	0	0	0
ADMIN. & RECORD KEEPING	1,768	625	0	0	625	0
Expenditures	19,505	7,685	0	0	8,050	0
Net Effect for DOWNTOWN DEVELOPMENT FUND	50,663	-3,103	0	0	-3,430	0

6/30/2020 Nonspendable

6/30/2020 Restricted	6/30/2020 Committed	6/30/2020 Assigned	6/30/2020 Unassigned	6/30/2020 Total Fund Balance
-	-	-	-	164,653

2021 Amended Budgeted Change in Fund Balance

6/30/2021 Estimated Total Fund Balance	6/30/2021 Estimated Total Unassigned
164,653	-

Fund: 109 - BROWNFIELD AUTHORITY

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
665.000 INTEREST EARNED - INVESTMENTS	1,535	1	300	300	50	300
Dept: 000.000	<u>1,535</u>	<u>1</u>	<u>300</u>	<u>300</u>	<u>50</u>	<u>300</u>
Dept: 109.000 THIRD STREET						
402.000 REAL PROPERTY TAXES	23,032	22,184	23,032	23,032	23,032	23,032
THIRD STREET	<u>23,032</u>	<u>22,184</u>	<u>23,032</u>	<u>23,032</u>	<u>23,032</u>	<u>23,032</u>
Dept: 110.000 RIVER STREET						
440.000 REVENUE - TAXES	444	5,949	444	444	444	444
RIVER STREET	<u>444</u>	<u>5,949</u>	<u>444</u>	<u>444</u>	<u>444</u>	<u>444</u>
Dept: 111.000 SMITH STREET						
440.000 REVENUE - TAXES	5,783	0	5,782	5,782	5,782	5,782
SMITH STREET	<u>5,783</u>	<u>0</u>	<u>5,782</u>	<u>5,782</u>	<u>5,782</u>	<u>5,782</u>
Revenues	<u>30,794</u>	<u>28,133</u>	<u>29,558</u>	<u>29,558</u>	<u>29,308</u>	<u>29,558</u>
Expenditures						
Dept: 109.000 THIRD STREET						
700.003 EXPENDITURES	0	0	23,332	23,332	0	23,332
THIRD STREET	<u>0</u>	<u>0</u>	<u>23,332</u>	<u>23,332</u>	<u>0</u>	<u>23,332</u>
Dept: 110.000 RIVER STREET						
700.003 EXPENDITURES	0	0	444	444	0	444
RIVER STREET	<u>0</u>	<u>0</u>	<u>444</u>	<u>444</u>	<u>0</u>	<u>444</u>
Dept: 111.000 SMITH STREET						
700.003 EXPENDITURES	0	0	5,782	5,782	0	5,782
SMITH STREET	<u>0</u>	<u>0</u>	<u>5,782</u>	<u>5,782</u>	<u>0</u>	<u>5,782</u>
Expenditures	<u>0</u>	<u>0</u>	<u>29,558</u>	<u>29,558</u>	<u>0</u>	<u>29,558</u>
Net Effect for BROWNFIELD AUTHORITY	<u>30,794</u>	<u>28,133</u>	<u>0</u>	<u>0</u>	<u>29,308</u>	<u>0</u>

6/30/2020 Nonspendable

6/30/2020
Restricted

6/30/2020
Committed

6/30/2020
Assigned

6/30/2020
Unassigned

6/30/2020 Total
Fund Balance

29,308

**2021 Amended Budgeted Change in Fund
Balance**

-

**6/30/2021
Estimated Total
Fund Balance**
29,308

**6/30/2021
Estimated Total
Unassigned**
-

Fund: 202 - MAJOR STREETS

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
400.001 GAS & WEIGHT TAX	431,443	402,266	498,577	498,577	498,577	498,577
413.000 OTHER STATE GRANTS	0	55,654	31,526	31,526	57,000	31,526
665.000 INTEREST EARNED - INVESTMENTS	6,273	5	3,000	3,000	3,000	3,000
Revenues	<u>437,716</u>	<u>457,924</u>	<u>533,103</u>	<u>533,103</u>	<u>558,577</u>	<u>533,103</u>
Expenditures						
Dept: 463.000 ROUTINE STREET MAINTENANCE						
706.001 SALARIES-FULL TIME	33,105	25,372	63,639	63,639	32,000	63,639
706.002 SALARIES - OVERTIME	2,792	3,003	5,000	5,000	4,000	5,000
715.000 FRINGE BENEFITS	18,443	15,055	32,703	32,703	18,500	32,703
756.000 MISCELLANEOUS SUPPLIES	1,792	884	1,500	1,500	1,500	1,500
782.000 ROAD MAIN. MATERIAL & SUPPLIES	5,712	15,659	16,000	16,000	17,500	16,000
808.000 STREET MAINTENANCE/RESURFACING	25,583	135,346	86,242	86,242	140,000	86,242
818.000 CONTRACTUAL	25,391	6,314	38,000	38,000	14,000	38,000
835.000 SIDEWALK REPLACEMENT	1,100	2,070	5,000	5,000	2,200	5,000
ROUTINE STREET MAINTENANCE	<u>113,917</u>	<u>203,703</u>	<u>248,084</u>	<u>248,084</u>	<u>229,700</u>	<u>248,084</u>
Dept: 468.000 TREE & SHRUB MAINTENANCE						
706.001 SALARIES-FULL TIME	12,754	21,907	30,947	30,947	25,000	30,947
706.002 SALARIES - OVERTIME	1,934	1,920	2,250	2,250	2,250	2,250
706.004 SALARIES-TEMPORARY	22,285	4,566	25,000	25,000	5,500	25,000
715.000 FRINGE BENEFITS	7,422	6,553	13,843	13,843	7,500	13,843
756.000 MISCELLANEOUS SUPPLIES	783	0	2,000	2,000	500	2,000
818.000 CONTRACTUAL	2,590	469	4,500	4,500	600	4,500
836.000 TREE REMOVAL/REPLACEMENT	1,425	3,020	10,000	10,000	3,200	10,000
TREE & SHRUB MAINTENANCE	<u>49,193</u>	<u>38,435</u>	<u>88,540</u>	<u>88,540</u>	<u>44,550</u>	<u>88,540</u>
Dept: 469.000 DRAINAGE						
706.001 SALARIES-FULL TIME	11,024	7,091	17,995	17,995	8,200	17,995
706.002 SALARIES - OVERTIME	983	838	3,000	3,000	1,200	3,000
715.000 FRINGE BENEFITS	6,322	4,966	11,361	11,361	6,000	11,361
756.000 MISCELLANEOUS SUPPLIES	2,236	590	1,000	1,000	1,000	1,000
DRAINAGE	<u>20,566</u>	<u>13,486</u>	<u>33,356</u>	<u>33,356</u>	<u>16,400</u>	<u>33,356</u>
Dept: 474.000 TRAFFIC SERVICES - MAINTENANCE						
706.001 SALARIES-FULL TIME	12,148	9,863	15,914	15,914	12,000	15,914
706.002 SALARIES - OVERTIME	1,087	1,180	3,000	3,000	1,500	3,000
715.000 FRINGE BENEFITS	6,556	5,204	10,446	10,446	6,500	10,446

756.000 MISCELLANEOUS SUPPLIES	4,014	318	4,000	4,000	700	4,000
818.000 CONTRACTUAL	444	0	900	900	900	900
921.000 UTILITIES	1,419	1,120	2,500	2,500	1,600	2,500
932.000 MAINTENANCE-GROUNDS	0	0	400	400	400	400
962.000 MISCELLANEOUS	247	44	500	500	500	500
TRAFFIC SERVICES - MAINTENANCE	25,914	17,729	37,660	37,660	24,100	37,660
Dept: 478.000 WINTER MAINTENANCE						
706.001 SALARIES-FULL TIME	25,261	18,033	37,774	37,774	18,200	37,774
706.002 SALARIES - OVERTIME	1,993	2,079	8,000	8,000	2,100	8,000
715.000 FRINGE BENEFITS	11,233	9,382	20,063	20,063	9,400	20,063
756.000 MISCELLANEOUS SUPPLIES	14,946	256	20,000	20,000	300	20,000
WINTER MAINTENANCE	53,433	29,751	85,837	85,837	30,000	85,837
Dept: 482.000 ADMIN. & RECORD KEEPING						
706.001 SALARIES-FULL TIME	16,622	5,433	24,306	24,306	5,600	24,306
715.000 FRINGE BENEFITS	9,388	13,990	15,320	15,320	15,320	15,320
818.000 CONTRACTUAL	0	2,000	0	0	2,000	0
ADMIN. & RECORD KEEPING	26,010	21,423	39,626	39,626	22,920	39,626
Expenditures	289,033	324,526	533,103	533,103	367,670	533,103
Net Effect for MAJOR STREETS	148,683	133,398	0	0	190,907	0

6/30/2020 Nonspendable

2,155

**6/30/2020
Restricted**
558,121

**6/30/2020
Committed**
-

6/30/2020 Assigned

-

**6/30/2020
Unassigned**
-

**6/30/2020 Total
Fund Balance**
751,183

2021 Amended Budgeted Change in Fund Balance

-

**6/30/2021 Estimated
Total Fund Balance**
751,183

**6/30/2021 Estimated
Total Unassigned**
-

Fund: 203 - LOCAL STREETS

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
400.001 GAS & WEIGHT TAX	144,574	137,775	159,681	159,681	159,681	159,681
413.000 OTHER STATE GRANTS	0	55,654	0	0	56,000	0
665.000 INTEREST EARNED - INVESTMENTS	6,628	2	4,000	4,000	4,000	4,000
670.010 TRANSFER FROM ST.REPAIR & MAIN	162,875	0	183,374	183,374	100,000	183,374
Revenues	314,077	193,431	347,055	347,055	319,681	347,055

Expenditures						
Dept: 463.000 ROUTINE STREET MAINTENANCE						
706.001 SALARIES-FULL TIME	38,711	28,780	48,190	48,190	35,000	48,190
706.002 SALARIES - OVERTIME	2,803	3,359	4,000	4,000	4,000	4,000
715.000 FRINGE BENEFITS	19,823	16,644	28,257	28,257	18,000	28,257
756.000 MISCELLANEOUS SUPPLIES	1,342	22	1,000	1,000	500	1,000
782.000 ROAD MAIN. MATERIAL & SUPPLIES	12,487	7,364	15,000	15,000	8,500	15,000
808.000 STREET MAINTENANCE/RESURFACING	0	76,375	0	0	80,000	0
818.000 CONTRACTUAL	3,393	7,626	5,000	5,000	8,000	5,000
835.000 SIDEWALK REPLACEMENT	1,840	0	5,000	5,000	500	5,000
ROUTINE STREET MAINTENANCE	80,398	140,170	106,447	106,447	154,500	106,447

Dept: 468.000 TREE & SHRUB MAINTENANCE						
706.001 SALARIES-FULL TIME	16,150	23,106	25,120	25,120	25,120	25,120
706.002 SALARIES - OVERTIME	2,218	2,198	3,000	3,000	3,000	3,000
706.004 SALARIES-TEMPORARY	22,284	5,077	27,000	27,000	7,000	27,000
715.000 FRINGE BENEFITS	9,618	8,100	13,634	13,634	10,000	13,634
756.000 MISCELLANEOUS SUPPLIES	254	0	1,500	1,500	1,500	1,500
818.000 CONTRACTUAL	434	8,434	5,000	5,000	9,000	5,000
836.000 TREE REMOVAL/REPLACEMENT	0	620	10,000	10,000	750	10,000
962.000 MISCELLANEOUS	0	0	250	250	250	250
TREE & SHRUB MAINTENANCE	50,959	47,535	85,504	85,504	56,620	85,504

Dept: 469.000 DRAINAGE						
706.001 SALARIES-FULL TIME	11,478	11,326	15,921	15,921	15,921	15,921
706.002 SALARIES - OVERTIME	1,087	1,401	2,000	2,000	2,000	2,000
715.000 FRINGE BENEFITS	5,703	4,784	9,874	9,874	7,500	9,874
756.000 MISCELLANEOUS SUPPLIES	2,056	3,966	2,000	2,000	4,500	2,000
758.000 STREET SWEEPING	0	800	1,500	1,500	1,500	1,500
DRAINAGE	20,325	22,277	31,295	31,295	31,421	31,295

Dept: 474.000 TRAFFIC SERVICES - MAINTENANCE

706.001 SALARIES-FULL TIME	10,372	9,997	16,717	16,717	13,000	16,717
706.002 SALARIES - OVERTIME	967	1,042	2,000	2,000	1,700	2,000
715.000 FRINGE BENEFITS	5,707	4,647	9,026	9,026	7,500	9,026
756.000 MISCELLANEOUS SUPPLIES	2,361	780	3,000	3,000	1,500	3,000
TRAFFIC SERVICES - MAINTENANCE	19,406	16,466	30,743	30,743	23,700	30,743
Dept: 478.000 WINTER MAINTENANCE						
706.001 SALARIES-FULL TIME	15,134	10,687	20,965	20,965	10,700	20,965
706.002 SALARIES - OVERTIME	1,245	1,321	8,000	8,000	1,500	8,000
715.000 FRINGE BENEFITS	6,761	5,770	11,475	11,475	5,800	11,475
756.000 MISCELLANEOUS SUPPLIES	15,400	0	11,000	11,000	100	11,000
WINTER MAINTENANCE	38,539	17,778	51,440	51,440	18,100	51,440
Dept: 482.000 ADMIN. & RECORD KEEPING						
706.001 SALARIES-FULL TIME	17,264	3,357	25,306	25,306	4,500	25,306
715.000 FRINGE BENEFITS	9,388	13,874	16,320	16,320	16,320	16,320
ADMIN. & RECORD KEEPING	26,652	17,231	41,626	41,626	20,820	41,626
Expenditures	236,278	261,457	347,055	347,055	305,161	347,055
Net Effect for LOCAL STREETS	77,799	-68,027	0	0	14,520	0

6/30/2020 Nonspendable	2,020	6/30/2020 Restricted	426,298	6/30/2020 Committed	-	6/30/2020 Assigned	-	6/30/2020 Unassigned	-	6/30/2020 Total Fund Balance	442,838
2021 Amended Budgeted Change in Fund Balance	-	6/30/2021 Estimated Total Fund Balance	442,838	6/30/2021 Estimated Total Unassigned	-						

Fund: 214 - STREET REPAIR & MAINTENANCE

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
402.000 REAL PROPERTY TAXES	348,269	0	345,722	345,722	0	345,722
437.000 INDUSTRIAL FACILITY TAX	98	0	104	104	0	104
665.000 INTEREST EARNED - INVESTMENTS	5,366	1	2,000	2,000	50	2,000
Revenues	<u>353,733</u>	<u>1</u>	<u>347,826</u>	<u>347,826</u>	<u>50</u>	<u>347,826</u>
Expenditures						
Dept: 000.000						
700.015 TRANSFER TO GENERAL	115,000	0	115,000	115,000	0	115,000
818.000 CONTRACTUAL	0	0	49,452	49,452	0	49,452
924.000 TRAFFIC SIGNAL-RIVER & REDBUD	130,575	0	0	0	0	0
955.000 REDBUD TRAIL NORTH PROJECT	0	2,785	0	0	4,500	0
965.005 TRANSFER TO LOCAL STREETS	162,875	0	183,374	183,374	0	183,374
Expenditures	<u>408,450</u>	<u>2,785</u>	<u>347,826</u>	<u>347,826</u>	<u>4,500</u>	<u>347,826</u>
Net Effect for STREET REPAIR & MAINTENANCE	<u>-54,716</u>	<u>-2,784</u>	<u>0</u>	<u>0</u>	<u>-4,450</u>	<u>0</u>

Fund Balance Information

6/30/2020 Nonspendable	6/30/2020 Restricted	6/30/2020 Committed	6/30/2020 Assigned	6/30/2020 Unassigned	6/30/2020 Total Fund Balance
-	-	304,899	-	-	300,449

Fund Balance Information

2021 Amended Budgeted Change in Fund Balance	6/30/2021 Estimated Total Fund Balance	6/30/2021 Estimated Total Unassigned
-	300,449	-

Fund: 246 - HOUSING GRANTS

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
691.000 MISCELLANEOUS REVENUE/DONATION	-527	0	0	0	0	15,000
Revenues	-527	0	0	0	0	15,000
Net Effect for HOUSING GRANTS	-527	0	0	0	0	15,000

Fund Balance Information

	6/30/2020 Nonspendable	6/30/2020 Restricted	6/30/2020 Committed	6/30/2020 Assigned	6/30/2020 Unassigned	6/30/2020 Total Fund Balance
	-	-	-	-	-	-

Fund Balance Information

	2021 Amended Budgeted Change in Fund Balance	6/30/2021 Estimated Total Fund Balance	6/30/2021 Estimated Total Unassigned
	-	-	-

Fund: 501 - W & S MAINTENANCE & OPERATION

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
404.000 MISCELLANEOUS INCOME	0	147	0	0	250	
642.000 WATER SALES	529,981	606,766	517,298	517,298	666,500	558,682
643.001 SEWER CHARGES	755,898	864,579	811,836	811,836	909,000	876,783
647.000 BUCHANAN TWP ASSESSMENT CHARGE	11,217	12,197	11,193	11,193	14,000	11,193
652.000 FUTURE PLANT CHARGES	4,390	0	0	0	0	0
656.000 PENALTIES - DELINQ. COLLECT.	30,006	0	42,000	42,000	0	42,000
661.000 LEACHATE TREATMENT	424,315	233,070	180,000	180,000	240,000	240,000
662.000 READY-TO-SERVE CHARGES	801,630	945,157	898,175	898,175	1,005,000	898,175
665.000 INTEREST EARNED - INVESTMENTS	39,570	14	30,000	30,000	30,000	30,000
667.001 HYDRANT RENTAL	3,996	0	3,996	3,996	3,996	3,996
667.003 UNCLASSIFIED	25,980	22,688	33,500	33,500	33,500	33,500
670.000 OXIDATION DITCH RESERVES	0	-23	0	0	0	0 Reverse a cash postings error
Revenues	<u>2,626,984</u>	<u>2,684,595</u>	<u>2,527,998</u>	<u>2,527,998</u>	<u>2,901,996</u>	<u>2,694,329</u>
Expenditures						
Dept: 000.000						
700.015 TRANSFER TO GENERAL	5,800	0	5,800	5,800	5,800	5,800
809.000 BUCH TWP UTILITY ASSESSMENT	0	19,776	11,193	11,193	20,500	18,000
Dept: 000.000	<u>5,800</u>	<u>19,776</u>	<u>16,993</u>	<u>16,993</u>	<u>26,300</u>	<u>23,800</u>
Dept: 506.000 2000 BOND SERIES						
962.012 INTEREST-2009 SRF	26,063	23,875	23,875	23,875	25,000	23,875
962.013 INTEREST-2010 DWRP	28,500	26,250	26,250	26,250	27,500	26,250
962.014 INTEREST - 2013 LOAN FROM GEN.	5,229	0	5,229	5,229	0	5,229
963.004 INTEREST-NOTES PAYABLE	0	0	319,300	319,300	319,300	319,300
2000 BOND SERIES	<u>59,792</u>	<u>50,125</u>	<u>374,654</u>	<u>374,654</u>	<u>371,800</u>	<u>374,654</u>
Dept: 590.000 SEWER MAINTENANCE & OPERATION						
706.001 SALARIES-FULL TIME	291,017	240,671	364,111	364,111	275,000	364,111
706.002 SALARIES - OVERTIME	16,680	11,780	40,000	40,000	14,500	20,000
706.005 SALARIES-PART TIME	4,481	0	10,000	10,000	0	10,000
715.000 FRINGE BENEFITS	134,130	122,897	220,094	220,094	145,000	220,094
728.000 OFFICE SUPPLIES	1,089	1,574	1,500	1,500	1,750	1,500
730.000 POSTAGE	4,925	2,214	5,000	5,000	3,000	5,000
743.000 CHEMICALS	10,431	9,369	10,000	10,000	15,000	14,000
751.000 GAS AND OIL	3,894	3,647	4,500	4,500	4,500	4,500
756.000 MISCELLANEOUS SUPPLIES	1,184	1,128	2,000	2,000	2,000	2,000
757.000 LAB SUPPLIES	11,683	9,702	12,500	12,500	12,500	12,500
768.000 UNIFORMS	1,661	1,600	1,500	1,500	1,700	1,500

802.000 ACCOUNTING SUPPORT	2,290	2,078	9,671	9,671	2,500	9,671
807.000 AUDIT	10,500	7,500	10,500	10,500	10,500	10,500
818.000 CONTRACTUAL	24,102	26,006	25,000	25,000	30,000	25,000
853.000 TELEPHONE, INTERNET, CABLE	2,766	3,304	3,000	3,000	3,600	3,150
864.000 CONFERENCES AND WORKSHOP	0	400	1,500	1,500	500	1,500
870.000 OXIDATION DITCH BOND	1,114,552	6,409,235	0	0	7,388,200	2,400,000
873.000 TRAVEL & CAR ALLOWANCE	257	0	1,000	1,000	1,000	1,000
912.000 FIRE & LIABILITY INSURANCE	29,018	30,529	31,920	31,920	31,920	31,920
916.000 ANNUAL PERMIT FEE	5,760	5,760	6,500	6,500	6,500	6,500
920.000 USDA GRANT	21,764	100	0	0	100	100
921.000 UTILITIES	101,901	75,037	93,000	93,000	93,000	83,000
931.000 MAINTENANCE-BUILDINGS	2,716	4,817	7,000	7,000	7,000	5,000
933.000 MAINTENANCE - EQUIPMENT	31,458	27,654	38,000	38,000	30,000	25,000
934.000 MAINT. - OFFICE EQUIPMENT	19,988	267	1,000	1,000	500	1,000
936.000 SLUDGE REMOVAL	7,658	10,764	8,000	8,000	12,000	8,000
938.000 MAINTENANCE - SYSTEM	6,009	4,428	8,000	8,000	6,000	8,000
939.000 MAINTENANCE - VEHICLE	9,755	618	1,500	1,500	800	1,500
943.000 EQUIPMENT RENTAL	0	4,200	200	200	4,800	200
960.000 EDUCATION AND TRAINING	2,625	806	3,500	3,500	1,100	3,500
961.000 MEDICAL EXAMS	652	414	400	400	450	400
962.000 MISCELLANEOUS	3,227	3,869	4,000	4,000	5,000	4,000
963.000 PROPERTY TAXES	23,980	0	23,980	23,980	0	23,980
970.000 TRANSFER-CAPITAL RESERVE	0	500	0	0	5,000	0
970.001 CAPITAL OUTLAY	17,256	0	0	0	0	0
976.000 BUILDING RESERVE EXPENDITURES	8,726	0	0	0	0	0
SEWER MAINTENANCE & OPERATION	1,928,135	7,022,867	948,876	948,876	8,115,420	3,308,126
Dept: 591.000 WATER MAINTENANCE & OPERATION						
706.001 SALARIES-FULL TIME	260,158	195,675	287,814	287,814	225,000	287,814
706.002 SALARIES - OVERTIME	15,300	12,185	20,000	20,000	15,000	20,000
706.005 SALARIES-PART TIME	7,879	0	10,000	10,000	0	10,000
715.000 FRINGE BENEFITS	138,664	127,216	200,064	200,064	145,000	200,064
728.000 OFFICE SUPPLIES	2,486	1,124	2,500	2,500	2,500	2,500
730.000 POSTAGE	4,972	2,218	5,000	5,000	3,000	5,000
743.000 CHEMICALS	5,006	4,134	5,000	5,000	5,000	5,000
751.000 GAS AND OIL	2,764	3,438	3,500	3,500	3,500	3,500
756.000 MISCELLANEOUS SUPPLIES	1,013	1,286	1,600	1,600	1,600	1,600
768.000 UNIFORMS	650	506	900	900	900	900
802.000 ACCOUNTING SUPPORT	2,290	2,078	9,671	9,671	2,500	9,671
807.000 AUDIT	10,500	7,500	10,500	10,500	10,500	10,500
818.000 CONTRACTUAL	18,592	26,652	20,000	20,000	32,000	20,000
853.000 TELEPHONE, INTERNET, CABLE	3,303	2,663	3,000	3,000	3,000	3,000
864.000 CONFERENCES AND WORKSHOP	235	0	1,800	1,800	100	1,800
873.000 TRAVEL & CAR ALLOWANCE	167	0	400	400	50	400

912.000 FIRE & LIABILITY INSURANCE	12,702	14,610	13,972	13,972	15,000	13,972
916.000 ANNUAL PERMIT FEE	1,339	1,300	3,000	3,000	1,500	3,000
920.000 USDA GRANT	21,764	100	0	0	100	0
921.000 UTILITIES	37,316	22,528	27,000	27,000	27,000	27,000
927.000 WELLHEAD PROTECTION PROGRAM	3,752	3,460	7,350	7,350	3,500	7,350
931.000 MAINTENANCE-BUILDINGS	7,554	1,537	6,000	6,000	600	6,000
933.000 MAINTENANCE - EQUIPMENT	4,668	4,238	5,000	5,000	5,000	5,000
934.000 MAINT. - OFFICE EQUIPMENT	20,344	388	500	500	500	500
937.000 METERS - HYDRANTS - FITTINGS	28,232	20,946	28,000	28,000	22,000	28,000
938.000 MAINTENANCE - SYSTEM	21,312	10,792	12,000	12,000	12,000	12,000
939.000 MAINTENANCE - VEHICLE	2,283	2,096	2,000	2,000	2,100	2,000
943.000 EQUIPMENT RENTAL	0	0	750	750	750	750
960.000 EDUCATION AND TRAINING	915	1,115	1,500	1,500	1,500	1,500
961.000 MEDICAL EXAMS	462	419	250	250	500	250
962.000 MISCELLANEOUS	1,371	1,313	1,500	1,500	1,500	1,500
963.000 PROPERTY TAXES	5,578	0	5,578	5,578	5,578	5,578
970.000 TRANSFER-CAPITAL RESERVE	0	500	0	0	500	0
970.001 CAPITAL OUTLAY	28,000	6,080	7,000	7,000	7,000	7,000
970.026 EQUIPMENT RESERVE EXPENDITURES	18,032	0	0	0	0	0
976.000 BUILDING RESERVE EXPENDITURES	2,733	0	0	0	0	0
WATER MAINTENANCE & OPERATION	692,335	478,095	703,149	703,149	556,278	703,149
Expenditures	2,686,062	7,570,863	2,043,672	2,043,672	9,069,798	4,409,729
Net Effect for W & S MAINTENANCE & OPERATION	-59,078	-4,886,268	484,326	484,326	-6,167,802	-1,715,400

6/30/2020 Net Investment in Capital Assets	6/30/2020 Unrestricted	6/30/2020 Net Position	2021 YTD Change in Net Position	6/30/2021 Estimated Total Net Postion	6/30/2021 Total Unrestricted Net Position
8,428,739	932,512	3,193,449	(6,167,802)	1,478,049	1,416,838

Fund: 588 - DIAL-A-RIDE

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
402.000 REAL PROPERTY TAXES	68,341	26,284	0	0	68,342	68,342
529.000 FEDERAL REVENUE	1,404	0	0	0	1,404	0
569.000 STATE REVENUE	95,991	57,284	0	0	95,991	0
665.000 INTEREST EARNED - INVESTMENTS	1,772	4	0	0	1,772	0
682.000 FAREBOX REVENUE	6,758	0	0	0	6,758	0
691.000 MISCELLANEOUS REVENUE/DONATION	0	764	0	0	0	0
Revenues	174,266	84,336	0	0	174,267	68,342
Expenditures						
Dept: 000.000						
700.003 EXPENDITURES	9,876	1,592	0	0	1,600	68,342 Payment to City of Niles.
700.007 AUDIT EXPENSES	11,066	16,514	0	0	16,600	0
789.000 DAR OPERATION COSTS	42,392	106,242	0	0	167,000	0
892.000 ADMINISTRATIVE COSTS	85,335	0	0	0	2,500	0
912.000 FIRE & LIABILITY INSURANCE	8,233	5,619	0	0	6,000	0
Expenditures	156,902	129,966	0	0	193,700	68,342
Net Effect for DIAL-A-RIDE	17,365	-45,631	0	0	-19,433	0

Fund Balance Information

6/30/2020 Nonspendable	6/30/2020 Restricted	6/30/2020 Committed	6/30/2020 Assigned	6/30/2020 Unassigned	6/30/2020 Total Fund Balance
-	98,778	-	-	-	79,345

Fund Balance Information

2021 Amended Budgeted Change in Fund Balance	6/30/2021 Estimated Total Fund Balance	6/30/2021 Estimated Total Unassigned
-	79,345	-

Fund: 711 - OAKRIDGE CEMETERY

	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR YTD ACTUAL	CURRENT YEAR (CY) ORIGINAL ANNUAL BUDGET	CURRENT YEAR (CY) AMENDED ANNUAL BUDGET	2020/2021 CY REQUESTS FOR AMENDMENTS	2021/2022 FY BUDGET REQUEST
Revenues						
Dept: 000.000						
440.001 PERPETUAL CARE CONTRACTS	3,362	6,046	0	0	6,700	3,362
665.000 INTEREST EARNED - INVESTMENTS	7,260	0	0	0	3,000	7,260
Revenues	10,622	6,046	0	0	9,700	10,622
Net Effect for OAKRIDGE CEMETERY	10,622	6,046	0		9,700	10,622

Fund Balance Information

6/30/2020 Nonspendable	6/30/2020 Restricted	6/30/2020 Committed	6/30/2020 Assigned	6/30/2020 Unassigned	6/30/2020 Total Fund Balance
-	-	325,515	-	-	335,215

Fund Balance Information

2021 Amended Budgeted Change in Fund Balance	6/30/2021 Estimated Total Fund Balance	6/30/2021 Estimated Total Unassigned
-	345,837	-