

**GENERAL FUND
PROPOSED
2022-23 BUDGET**

Updated

GL NUMBER	DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	AVAILABLE	% BUDGET	2022-23		
		06/30/2021	AMENDED BUDGET	04/30/2022	BALANCE	USED	PROJECTED BUDGET	% Change	
REVENUES									
101-000.000-400.012	TRANSFER FROM PAYROLL	0	0	57,378	(57,378)	N/A	0	N/A	
101-000.000-401.005	TRANSF FROM WATER & SEWER	5,800	5,974	11,600	(5,626)	2	5,800	-3%	Transfer from Water & Sewer enterprise fund to pay annual loan payment for W&S share of wheel loader
101-000.000-401.011	TRANS-STREET REPAIR & MAINT.	115,000	118,450	115,000	3,450	1	115,000	-3%	Transfer from Street Repair & Maintenance Fund for administrative costs and Equipment & Vehicle rental costs from DPW & Cemetery
101-000.000-402.000	REAL PROPERTY TAXES	1,230,393	1,653,150	1,187,515	465,635	1	1,654,320	0%	Property tax revenue from the winter & summer tax cycles. This is based on a reduced tax millage, made possible by amazing growth in the
101-000.000-412.000	LOST PERS PROPERTY TAX REV	0	79,310	0	79,310	0	70,000	-12%	Reimbursement from the State for personal property tax losses caused by the passage of "Proposal One" in 2014. See https://www.honignr
101-000.000-414.000	P.I.L.O.T.	29,558	42,283	49,404	(7,121)	1	49,404	17%	"Payment In Lieu of Taxes" for Metea Court and Water and Sewer Enterprise Fund. See https://communityhousingnetwork.org/what-is-a-p
101-000.000-415.000	EMERGENCY RESPONSE FEE PILOT	20,000	20,600	40,000	(19,400)	2	20,000	-3%	As part of Metea Court's negotiated PILOT, they are required to pay an annual fee of \$20,000 as an "emergency response fee".
101-000.000-417.000	DELINQUENT PERS PROPERTY	1,170	1,030	1,090	(60)	1	1,100	7%	Reimbursement from Berrien County for delinquent personal property taxes.
101-000.000-418.000	DAR ADMIN REIMBURSEMENT	0	18,903	0	18,903	0	0	-100%	Reimbursement from Dial A Ride for City Administrative Expenses.
101-000.000-421.000	GRANTS & SPECIAL PROJECTS	650	175,000	17,861	157,139	0	575,000	229%	Revenue from various grants and other special projects, unrelated to the City's enterprise funds.
101-000.000-437.000	INDUSTRIAL FACILITY TAX	0	366	0	366	0	366	0%	Revenue collected from industrial businesses with IFT/CFT certificates. An IFT certificate are applied by qualified industrial businesses, and
101-000.000-445.000	PENALTY & INTEREST - TAXES	10,328	10,300	10,938	(638)	1	11,000	7%	Revenue from the penalty and interest payments collected on the winter and summer tax cycles.
101-000.000-452.000	FRANCHISE FEE - CABLE	47,655	41,477	36,021	5,456	1	48,900	18%	Cable franchise fees collected in March and August each year. Franchise fees are collected by the area cable provider and then paid to the r
101-000.000-457.000	MEDICAL MARIHUANA PERMITS	143,000	161,710	112,750	48,960	1	205,000	27%	Marihuana Permit Fees collected through the permitting process for medical and adult use facilities within the City.
101-000.000-477.000	BUILDING PERMITS	28,746	51,500	9,833	41,667	0	51,500	0%	Revenue collected from various building permit fees issues by Building Inspector Guy Lewis.
101-000.000-482.000	MISC LICENSE-PERMITS	4,947	6,747	26,538	(19,791)	4	30,000	345%	Revenue collected from various permits issued by the City, including zoning fees, site plan permits, and entertainment permits.
101-000.000-563.000	DISTRICT LIBRARY ADMIN FEE	50	52	0	52	0	0	-100%	Revenue collected for City assistance with administering the local library, including handling board appointments.
101-000.000-570.000	MEDICAL MARIJUANA STATE REV.	84,004	86,524	287,267	(200,743)	3	300,000	247%	Shared revenue from the State of Michigan for the operation of marihuana facilities within the City.
101-000.000-575.000	STATE-STATUTORY SALES	207,944	214,182	187,642	26,540	1	214,182	0%	Statutory revenue sharing received quarterly from the State of Michigan, as per participation in the CVTRS program. See https://www.mich
101-000.000-576.000	STATE-CONSTITUTIONAL SALES	436,134	403,152	274,598	128,554	1	403,152	0%	Constitutional revenue sharing received quarterly from the State of Michigan, as required by Article IX Section 10 of the Michigan Constitut
101-000.000-577.000	STATE SHARED LIQUOR LICENSE	3,212	4,326	3,164	1,162	1	3,200	-26%	State of Michigan Revenue Sharing for Liquor License Fees
101-000.000-578.000	MI USE TAX REVENUE	0	1,764	0	1,764	0	1,764	0%	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
101-000.000-579.000	LOCAL STABILIZARIION STATE REV	117,679	66,435	44,092	22,343	1	44,092	-34%	Revenue received annually from the State through a shared revenue program relating to its collection of "use tax" which is a 6% companion
101-000.000-580.000	COVID GRANT REVENUE	75,874	0	223,999	(223,999)	N/A	0	N/A	Revenue received from the State via the Local Community Stabilization Authority (LCSA). See http://www.localcommunitystabilizationauth
101-000.000-599.000	LEHMANS ANNUAL PAYMENT	8,667	8,927	17,333	(8,406)	2	8,666	-3%	Annual payment received from Lehman's Orchard.
101-000.000-618.000	ADMINISTRATION FEE - TAXES	47,466	43,415	43,264	151	1	43,415	0%	Transfer from Tax account to 101 to recoup costs related to the administration of property taxes.
101-000.000-633.000	FOUNDATIONS - CEMETERY	6,454	5,820	3,907	1,913	1	5,820	0%	Collection of service charges for administration related to the installation of footing foundations for grave stones.
101-000.000-634.000	GRAVE OPENINGS	36,798	30,900	27,860	3,040	1	30,900	0%	Collection of service charges for administration related to grave openings.
101-000.000-635.000	CEMETERY TENT SERVICE	100	515	300	215	1	515	0%	Collection of service charges for administration related to the rental of the cemetery tent during burial services.
101-000.000-636.000	COLUMBARIUM & PLAQUE	2,456	1,442	0	1,442	0	1,442	0%	Collection of service charges for administration related to the sales of columbarium (structures for the placement of urns) and plaques for t
101-000.000-640.000	VAULT SETTING FEES	4,800	4,223	4,075	148	1	4,223	0%	Collection of service charges for administration related to the setting of vaults at the cemetery.
101-000.000-641.000	WEEDS/SNOW	2,964	4,326	1,140	3,186	0	4,326	0%	Revenue collected to reimburse for costs incurred when the City has to mow or remove snow from a non-compliant property.
101-000.000-643.000	SALES - CEMETERY LOTS	16,356	15,965	14,680	1,285	1	15,965	0%	Revenue collected to recoup costs incurred administering the sales of cemetery lots.
101-000.000-644.000	COPIES	219	283	234	49	1	283	0%	Fees collected for use of the City Hall and Police Department copy machines.
101-000.000-645.000	SALES - SURPLUS PROPERTY	7,996	210,000	0	210,000	0	210,000	0%	Revenue received from the sale of various pieces of equipment and other items no longer needed by the City, including real property.
101-000.000-657.000	PARKING VIOLATIONS	3,560	4,841	3,010	1,831	1	4,841	0%	Revenue collected from parking violations administered by City PD.
101-000.000-660.000	ORD VIOLATIONS 5TH DIST CRT	664	1,545	706	839	0	1,545	0%	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 C
101-000.000-665.000	INTEREST EARNED	4,962	30,900	13,970	16,930	0	30,900	0%	Interest earned from investments and cash management interest earned on the 2013 W&S loan.
101-000.000-674.000	REDBUD CITY CENTER	490	309	2,062	(1,753)	7	3,000	871%	Revenue from renting out the Redbud City Center.
101-000.000-675.000	SALES OF CITY-OWNED REAL PROPERTY	13,950	0	3,488	(3,488)	N/A	750,000	N/A	Payments received for selling City-owned real property. This is very open to adjustment depending upon which properties the Commission
101-000.000-677.000	ACCIDENT REPORTS	123	283	2,356	(2,073)	8	2,500	783%	Revenue received from acciden reports provided by the PD and FD.
101-000.000-678.000	SCHOOL GUARDS	12,870	13,390	9,011	4,379	1	13,390	0%	Reimbursement by Buchanan Community Schools for 50% of the costs associated with the City's provision of crossing guards.
101-000.000-683.004	RETIREE INS REIMBURSEMET	181	196	0	196	0	200	2%	Reimbursement related to the provision of past employees with health insurance, as per past employment contracts.
101-000.000-687.000	EMPLOYEE CO-PAY INSURANCE	58,999	80,855	6,640	74,215	0	6,800	-92%	Reimbursements out of Payroll relating to the 20% employee insurance co-payments which are withheld from employee checks.
101-000.000-689.001	CASH OVER/SHORT	0	0	172	(172)	N/A	0	N/A	
101-000.000-690.000	WORKMENS COMP. INSURANCE	6,136	15,450	6,991	8,459	0	15,450	0%	Dividend distribution from the MML's Michigan Municipal Worker's Compensation Fund. See http://www.mml.org/insurance/fund/
101-000.000-691.000	MISC REVENUE/DONATION	27,594	371,800	52,409	319,391	0	50,000	-87%	Receipt of miscellaneous revenue, including donations received for trail p rojects, federal stimulus monies, etc.
101-000.000-692.001	PARK & REC REVENUE	440	670	735	(65)	1	2,500	273%	Revenue from the rental of City parks.

TOTAL REVENUES	2,826,389	4,009,290	2,911,031	1,098,259	1	5,010,461	25%
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EXPENDITURES									
101-000.000-700.012	TRANSFER TO PAYROLL	0	0	56,442	(56,442)	N/A	0	N/A	
Total Dept 000.000		0	0	56,442	(56,442)	N/A	0	N/A	
Dept 101.000 - CITY COMMISSION									
101-101.000-706.001	SALARIES-FULL TIME	270	0	0	0	N/A	0	N/A	
101-101.000-706.005	SALARIES-PART TIME	8,577	10,500	6,096	4,404	1	10,500	0%	\$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.
101-101.000-715.000	FRINGE BENEFITS	1,400	1,545	1,100	445	1	1,545	0%	Cost for Commissioner fringe benefits (life insurance)
101-101.000-730.000	POSTAGE	16	0	658	(658)	N/A	0	N/A	
101-101.000-805.000	MARKETING PLAN	889	1,000	300	700	0	1,000	0%	For City marketing plans approved by the Commission, to include public outreach initiatives.
101-101.000-818.000	CONTRACTUAL	2,453	25,000	6,838	18,162	0	37,500	50%	For contractual services, as approved by the Commission, to include strategic plan visioning sessions, etc. Includes an \$8,000 payment to the City.
101-101.000-826.000	LEGAL FEES	861	22,000	25,628	(3,628)	1	52,000	136%	Legal fees related to the discharge of services by the City Commission, or for legal projects or initiatives as directed by the Commission.
101-101.000-831.000	MEMBERSHIP AND DUES	4,584	2,500	0	2,500	0	2,500	0%	Membership fees and dues for Commissioners to belong to various groups, including MML, Chamber of Commerce, etc.
101-101.000-855.000	SAFER GRANT EXPENSES	2,940	0	435	(435)	N/A	0	N/A	
101-101.000-857.000	GRANTS & SPECIAL PROJECTS	12,125	220,000	34,382	185,618	0	228,000	4%	Expenses related to grant writing and other special projects, as directed by the City Commission. This section will also include City Commission grants.
101-101.000-861.000	REDBUD CITY CENTER PROJECT	73	13,000	0	13,000	0	0	-100%	Project expenses related to the Redbud City Center.
101-101.000-862.000	PROPERTY ACQUISITION	0	0	25,000	(25,000)	N/A	220,000	N/A	
101-101.000-864.000	CONFERENCES AND WORKSHOP	75	3,500	0	3,500	0	3,500	0%	Expenses associated with Commissioner attendance at trainings and conferences, such as the MML Annual Conference, etc.
101-101.000-885.000	PUBLIC RELATIONS	17,587	22,500	19,365	3,135	1	22,500	0%	Expenses related to public relations, to include promotion notices, holiday lighting and decorations, Tin Shop Theatre, Thrill on the Hill and, etc.
101-101.000-888.000	RESURFACING PROJECT	4,625	0	0	0	N/A	0	N/A	
101-101.000-919.000	COVID-19	6,448	2,000	16	1,984	0	2,000	0%	Expenses related to COVID-19 which are chargeable for reimbursement under the "CARES Act" grants and other state grants. The negative number in FY 20/21 represents an allowable recording of revenues in an expenditure account.
101-101.000-962.000	MISCELLANEOUS	2,395	2,000	532	1,468	0	2,000	0%	Unanticipated miscellaneous expenses, as directed by the City Commission.
101-101.000-970.001	CAPITAL OUTLAY	0	0	8,000	(8,000)	N/A	0	N/A	
101-101.000-984.000	LOCAL PUBLIC BROADCASTING	0	5,500	1,600	3,900	0	5,500	0%	Expenses related to the City's Channel 17 PEG programming, including equipment upgrades and content creation.
Total Dept 101.000 - CITY COMMISSION		65,317	331,045	129,951	201,094	0	588,545	78%	Total of City Commission Expenditures. The negative number in FY 20/21 represents an allowable recording of revenues in an expenditure account.
Dept 172.000 - CITY MANAGER									
101-172.000-706.001	SALARIES-FULL TIME	171,243	258,600	70,714	187,886	0	272,580	5%	Covers salary costs for the following City Manager, Community Development Director, Main Street Manager, and Executive Secretary. Includes the City Manager's salary.
101-172.000-706.005	SALARIES-PART TIME	458	0	0	0	N/A	0	N/A	Not applicable due to no part-time staff in the City Manager Department this fiscal year.
101-172.000-715.000	FRINGE BENEFITS	50,595	144,816	39,895	104,921	0	154,942	7%	Expenses for fringe benefits for the City Manager, Community Development Director, Main Street Manager, and new Director of Housing and Community Development.
101-172.000-717.000	RETIREMENT	3,009	38,500	0	38,500	0	38,500	0%	Expenses for retirement costs for the City Manager, Community Development Director, and Administrative Secretary. Note that retirement expenses are recorded in the City Manager Department.
101-172.000-728.000	OFFICE SUPPLIES	1,876	3,300	1,695	1,605	1	3,300	0%	Expenses for office supplies for the City Manager and Community Development Director.
101-172.000-730.000	POSTAGE	2,022	2,750	1,313	1,437	0	2,750	0%	Postage expenses for the City Manager, Community Development Director, and Administrative Secretary.

101-172.000-752.000	RECRUITMENT/RELOCATION	5,938	0	0	0	N/A	0	N/A	Expenses related to recruitment and relocation of new City Manager and/or new Community Development Director and/or new City Manager.
101-172.000-756.000	MISCELLANEOUS SUPPLIES	379	515	92	423	0	515	0%	Costs of miscellaneous supplies for the City Manager, Community Development Director, and Administrative Secretary.
101-172.000-818.000	CONTRACTUAL	17,562	55,000	36,518	18,482	1	55,000	0%	Expenses for contractual services, which are anticipated in FY 21/22 to include an independent contractor City Engineer and an independent contractor City Attorney.
101-172.000-826.000	LEGAL FEES	92,246	39,750	70,591	(30,841)	2	39,750	0%	Legal fees paid to the City Attorney for services directed by the City Manager, the Community Development Director, or the Mainstreet Manager.
101-172.000-831.000	MEMBERSHIP AND DUES	1,399	3,600	1,585	2,016	0	3,600	0%	Membership fees and dues payments for the City Manager, Community Development Director, Administrative Secretary, and Chamber Director.
101-172.000-864.000	CONFERENCES AND WORKSHOP	0	4,000	2,024	1,976	1	4,000	0%	Expenses for the City Manager, Community Development Director, Administrative Secretary, and/or Chamber Director/Mainstreet Manager.
101-172.000-873.000	TRAVEL & CAR ALLOWANCE	5,156	5,500	3,593	1,907	1	5,500	0%	City Manager car allowance of \$350 per month, plus other travel reimbursements.
101-172.000-933.000	MAINTENANCE - EQUIPMENT	646	800	0	800	0	800	0%	Repair or maintenance of equipment for the City Manager, Community Development Director, Administrative Secretary, or Chamber Director.
101-172.000-962.000	MISCELLANEOUS	2,046	515	6,191	(5,676)	12	515	0%	Miscellaneous expenses that may occur throughout the year, incurred by either the City Manager, Community Development Director, Administrative Secretary, or Chamber Director.
Total Dept 172.000 - CITY MANAGER		354,574	557,646	234,211	323,435	0	581,752	4%	Total expenditures related to the City Manager's office, which includes expenditures for the Community Development Director, Administrative Secretary, and Chamber Director.
Dept 191.000 - ELECTIONS									
101-191.000-706.001	SALARIES-FULL TIME	10,736	12,262	10,741	1,521	1	12,857	5%	25% of the Clerk's annual wages, to compensate for the Clerk's time throughout the year working on election related activities. Includes 5% pay increase.
101-191.000-706.002	SALARIES - OVERTIME	0	0	85	(85)	N/A	0	N/A	Expenses related to overtime due to the administration of City elections.
101-191.000-715.000	FRINGE BENEFITS	10,700	6,500	8,490	(1,990)	1	7,000	8%	25% of the Clerk's fringe benefit costs
101-191.000-728.000	OFFICE SUPPLIES	1,079	1,500	1,928	(428)	1	1,500	0%	Expenditures on office supplies relating to the election.
101-191.000-818.000	CONTRACTUAL	2,294	5,000	0	5,000	0	5,000	0%	Election inspector wages and other related contractual expenditures.
101-191.000-826.000	LEGAL FEES	0	1,500	0	1,500	0	1,500	0%	Expenses related to having the City Attorney serve on the City's Election Commission, which typically requires 3 meetings.
101-191.000-864.000	CONFERENCES AND WORKSHOP	82	1,500	0	1,500	0	1,500	0%	Expenses for election training and related travel.
101-191.000-868.000	CTCL GRANT	0	300	0	300	0	300	0%	Expenditures eligible for CTCL grant reimbursement.
101-191.000-903.000	LEGAL NOTICES & RECORDINGS	103	500	0	500	0	500	0%	Expenses for legal notices and recordings related to the Clerk's provision of election services.
101-191.000-933.000	MAINTENANCE - EQUIPMENT	4,801	500	1,230	(730)	2	500	0%	Service fees for election equipment, including tabulator, automark, and qualified voter file computer hardware and software.
101-191.000-962.000	MISCELLANEOUS	5,708	1,050	0	1,050	0	1,050	0%	Miscellaneous expenditures throughout the year related to elections.
101-191.000-969.000	TRANSFER-EQUIPMENT RESERVE	1,000	1,000	1,000	0	1	1,000	0%	\$1,000 set aside each year to plan for future election equipment replacement.
Total Dept 191.000 - ELECTIONS		36,502	31,612	23,475	8,137	1	32,707	3%	

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Dept 209.000 - ASSESSOR									
101-209.000-706.001	SALARIES-FULL TIME	0	26,250	17,250	9,000	1	0	N/A	
101-209.000-706.005	SALARIES-PART TIME	23,000	0	0	0	N/A	24,150	N/A	Part-time Assessor's salary. Includes 5% pay increase.
101-209.000-715.000	FRINGE BENEFITS	1,874	2,285	1,446	839	1	2,285	0%	Fringe benefits for the City's part-time Assessor.
101-209.000-728.000	OFFICE SUPPLIES	957	1,800	0	1,800	0	1,800	0%	Office supply expenditures by the City Assessor.
101-209.000-818.000	CONTRACTUAL	3,180	3,200	2,361	839	1	3,200	0%	Pay for Assessor-related contractual services, including payment to members of the Board of Review, BS&A Assessing software support services.
Total Dept 209.000 - ASSESSOR		29,011	33,535	21,058	12,477	1	31,435	-6%	
Dept 215.000 - CITY CLERK									
101-215.000-706.001	SALARIES-FULL TIME	32,391	51,000	43,206	7,794	1	40,162	-21%	75% of the Clerk's annual salary (as 25% is allocated to the "Elections" portion of the budget). Includes 5% pay increase.
101-215.000-706.002	SALARIES - OVERTIME	0	0	255	(255)	N/A	0	N/A	Expenses related to overtime pay for the City Clerk, which is no longer applicable due to the position becoming an exempt salaried position.
101-215.000-715.000	FRINGE BENEFITS	32,416	13,708	24,151	(10,443)	2	14,667	7%	75% of the Clerk's fringe benefits.
101-215.000-728.000	OFFICE SUPPLIES	80	300	1,056	(756)	4	300	0%	Office supply expenses incurred by the Clerk (not related to the election).
101-215.000-818.000	CONTRACTUAL	475	500	91	409	0	500	0%	Contractual services incurred by the Clerk, not related to the election.
101-215.000-826.000	LEGAL FEES	0	150	0	150	0	150	0%	Legal fees incurred by the Clerk, not related to the election.
101-215.000-864.000	CONFERENCES AND WORKSHOP	525	750	2,328	(1,578)	3	750	0%	Expenses related to the Clerk's non-election trainings and conferences.
101-215.000-873.000	TRAVEL & CAR ALLOWANCE	350	200	778	(578)	4	200	0%	Travel expenses reimbursed to the Clerk for travel to non-election related trainings and conferences.
101-215.000-903.000	LEGAL NOTICES & RECORDINGS	3,762	3,500	1,841	1,659	1	3,500	0%	Expenses for publication of notices of meetings, ordinances, recording fees, etc.
101-215.000-945.000	MEMBERSHIP & DUES	300	200	100	100	1	200	0%	Costs of the Clerk's non-election related membership fees and dues expenditures.

101-215.000-962.000	MISCELLANEOUS	77	100	1,012	(912)	10	100	0%	Miscellaneous expenditures of the Clerk throughout the year that are not related to the election.
101-215.000-969.000	TRANSFER-EQUIPMENT RESERVE	750	750	750	0	1	750	0%	\$750 annual set aside for future ordinance supplementation supplies and codification expenses, to update the City's Code of Ordinances.
101-215.000-970.001	CAPITAL OUTLAY	10,363	0	0	0	N/A	0	N/A	Capital outlay expenditures related to the City Clerk's office.
Total Dept 215.000 - CITY CLERK		81,490	71,158	75,567	(4,409)	1	61,279	-14%	Total expenses for the Clerk's office that are not related to the Election.
Dept 253.000 - TREASURER									
101-253.000-706.001	SALARIES-FULL TIME	67,130	90,520	52,895	37,625	1	116,060	28%	Annual salary costs for both the City Treasurer and the City's Bookkeeper. Includes 5% pay increase for Bookkeeper, and \$70,000 salary for
101-253.000-706.002	SALARIES - OVERTIME	0	0	467	(467)	N/A	0	N/A	No longer applies due to the Treasurer role becoming an exempt salaried position.
101-253.000-715.000	FRINGE BENEFITS	34,547	40,745	31,285	9,460	1	43,597	7%	Annual costs of fringe benefits for the Treasurer and Bookkeeper.
101-253.000-728.000	OFFICE SUPPLIES	491	2,000	3,529	(1,529)	2	2,000	0%	Office supply expenditures for the Treasurer and Bookkeeper.
101-253.000-730.000	POSTAGE	3,364	1,800	3,432	(1,632)	2	1,800	0%	Annual postage costs for the Treasurer and Bookkeeper.
101-253.000-807.000	AUDIT	30,800	14,000	0	14,000	0	14,000	0%	Expenses charged by the City's auditors.
101-253.000-818.000	CONTRACTUAL	54,883	11,500	197,150	(185,650)	17	11,500	0%	Costs of contractual services procured by the Treasurer and/or Bookkeeper.
101-253.000-864.000	CONFERENCES AND WORKSHOP	450	500	129	371	0	500	0%	Expenses related to the attendance of conferences and/or trainings by the Treasurer and/or Bookkeeper.
101-253.000-873.000	TRAVEL & CAR ALLOWANCE	0	150	140	10	1	150	0%	Travel expenses related to the Treasurer and/or Bookkeeper's attendance at conferences or trainings.
101-253.000-961.000	MEDICAL EXAMS	431	0	0	0	N/A	0	N/A	Expenses related to employer required medical exams.
Total Dept 253.000 - TREASURER		192,096	161,215	289,026	(127,811)	2	189,607	18%	Total annual expenditures for the Treasurer's office, including Bookkeeper expenses.
Dept 265.000 - BUILDING AND GROUNDS									
101-265.000-756.000	MISCELLANEOUS SUPPLIES	6,649	7,500	5,233	2,267	1	7,500	0%	Miscellaneous expenditures on supplies throughout the year on City buildings or grounds.
101-265.000-818.000	CONTRACTUAL	41,959	147,500	196,639	(49,139)	1	147,500	0%	Contractual service expenses for work on City buildings or grounds.
101-265.000-853.000	TELEPHONE, INTERNET, CABLE	9,073	15,750	6,299	9,451	0	15,750	0%	Communication utility service fees for city facilities.
101-265.000-912.000	FIRE & LIABILITY INSURANCE	25,587	34,500	26,734	7,766	1	34,500	0%	Fire and liability insurance premiums to provide coverage for city buildings and grounds.
101-265.000-921.000	UTILITIES	18,748	20,000	25,479	(5,479)	1	20,000	0%	Other utility expenses for City buildings and grounds, including gas, electric, water, sewer, and refuse pickup.
101-265.000-931.000	MAINTENANCE-BUILDINGS	8,853	35,000	9,298	25,702	0	35,000	0%	Maintenance expenses throughout the year on City buildings and grounds, including painting, HVAC, etc.
101-265.000-934.000	MAINT. - OFFICE EQUIPMENT	14,446	15,000	774	14,226	0	15,000	0%	Maintenance expenses for office equipment located in city buildings.
101-265.000-958.000	OFFICE EQUIPMENT	933	3,000	11,282	(8,282)	4	3,000	0%	Office equipment expenditures for City buildings or grounds.
101-265.000-962.000	MISCELLANEOUS	14,584	3,500	5,985	(2,485)	2	3,500	0%	Miscellaneous expenditures throughout the year on City buildings or grounds.
101-265.000-970.001	CAPITAL OUTLAY	0	25,000	0	25,000	0	25,000	0%	Capital Outlay for City buildings or grounds.
101-265.000-974.000	ZONING EXPENDITURES	6,203	5,000	3,950	1,050	1	5,000	0%	Zoning expenses related to City buildings or grounds.
Total Dept 265.000 - BUILDING AND GROUNDS		147,033	311,750	291,673	20,077	1	311,750	0%	Total annual expenditures related to City buildings or grounds.
Dept 269.000 - RENTAL PROPERTY									
101-269.000-818.000	CONTRACTUAL	34	900	79	822	0	900	0%	Contractual service expenses related to City rental properties.
101-269.000-912.000	FIRE & LIABILITY INSURANCE	0	271	270	1	1	271	0%	
101-269.000-921.000	UTILITIES	2,831	2,515	3,099	(584)	1	2,515	0%	
101-269.000-931.000	MAINTENANCE-BUILDINGS	15,320	28,500	334	28,166	0	28,500	0%	
101-269.000-962.000	MISCELLANEOUS	1,514	3,000	491	2,509	0	3,000	0%	
101-269.000-970.001	CAPITAL OUTLAY	0	2,000	0	2,000	0	2,000	0%	
Total Dept 269.000 - RENTAL PROPERTY		19,700	37,186	4,272	32,914	0	37,186	0%	
Dept 271.430 - PEAR'S MILL									
101-271.430-731.000	ALARM MONITORING	324	1,300	243	1,057	0	1,300	0%	Contractual service expenses related to City rental properties.
101-271.430-756.014	MISCELLANEOUS	0	5,250	0	5,250	0	5,250	0%	Miscellaneous expenditures related to Pears Mill.
101-271.430-853.000	TELEPHONE, INTERNET, CABLE	993	800	794	6	1	800	0%	
101-271.430-912.000	FIRE & LIABILITY INSURANCE	553	660	553	107	1	660	0%	Fire and liability insurance premiums for City rental properties.
GENERAL FUND									
PROPOSED									
2022-23 BUDGET									

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2021	2021-22 AMENDED BUDGET	YTD BALANCE 04/30/2022	AVAILABLE BALANCE	% BUDGET USED	2022-23 PROJECTED BUDGET	% Change	
Dept 271.430 - PEAR'S MILL CONTINUED									
101-271.430-731.000	ALARM MONITORING	324	1,300	243	1,057	0	0	-100%	Expenses related to keeping Pears Mill alarmed.
101-271.430-756.014	MISCELLANEOUS	0	5,250	0	5,250	0	500	-90%	Miscellaneous expenditures related to Pears Mill.
101-271.430-853.000	TELEPHONE, INTERNET, CABLE	993	800	794	6	1	50	-94%	Communications bills for Pears Mill.

101-271.430-912.000	FIRE & LIABILITY INSURANCE	553	660	553	107	1	50	-92%	Fire & Liability Insurance for Pears Mill.
101-271.430-921.000	UTILITIES	1,048	1,500	1,220	280	1	200	-87%	Annual utility expenditures for City rental properties.
101-271.430-935.000	BUILDING & GROUND MAINT	935	500	801	(301)	2	500	0%	Expenses related to maintenance of Pears Mill.
101-271.430-970.000	TRANSFER-CAPITAL RESERVE	3,000	3,000	3,000	0	1	0	-100%	Transfer to Capital Reserve for Pears Mill.
Total Dept 271.430 - PEAR'S MILL		6,853	13,010	6,611	6,399	1	13,010	0%	Total annual expenditures related to the Pears Mill.
Dept 271.435 - FARMERS' MARKET									
101-271.435-756.014	MISCELLANEOUS	0	3,750	0	3,750	0	4,000	7%	Miscellaneous expenses throughout the year related to the Farmer's Market. Includes increase in hourly pay for Market Manager from \$15
101-271.435-912.000	FIRE & LIABILITY INSURANCE	74	100	74	26	1	100	0%	Fire & Liability insurance premiums related to the Farmer's Market.
101-271.435-921.000	UTILITIES	303	500	458	42	1	500	0%	Utility expenses for the Farmer's Market.
101-271.435-935.000	BUILDING & GROUND MAINT	458	850	375	475	0	850	0%	Buildings and grounds maintenance for the Farmer's Market.
Total Dept 271.435 - FARMERS' MARKET		835	5,200	907	4,293	0	5,200	0%	Total annual expenditures related to the Farmer's Market.
Dept 271.440 - BUCHANAN COMMON									
101-271.440-756.014	MISCELLANEOUS	168	4,750	719	4,031	0	500	-89%	Miscellaneous expenses throughout the year related to the Common.
101-271.440-912.000	FIRE & LIABILITY INSURANCE	209	340	209	131	1	340	0%	Fire and liability insurance annual premiums for the Common.
101-271.440-921.000	UTILITIES	1,367	1,650	650	1,000	0	1,650	0%	Utility expenditures throughout the year for the Common.
101-271.440-935.000	BUILDING & GROUND MAINT	2,409	3,200	1,389	1,811	0	3,200	0%	Maintenance expenses for the buildings and grounds at the Common.
101-271.440-970.000	TRANSFER-CAPITAL RESERVE	2,000	2,000	2,000	0	1	2,000	0%	Transfer to Capital Projects for future buildings repairs at the Common.
Total Dept 271.440 - BUCHANAN COMMON		6,153	11,940	4,967	6,973	0	11,940	0%	Total annual expenditures related to the Common.
Dept 271.445 - HARGER PARK									
101-271.445-935.000	BUILDING & GROUND MAINT	0	200	0	200	0	200	0%	Building and ground maintenance expenses for Harger Park.
Total Dept 271.445 - HARGER PARK		0	200	0	200	0	200	0%	Total annual expenditures for Harger Park.
Dept 276.000 - CEMETERY									
101-276.000-706.001	SALARIES-FULL TIME	50,439	69,500	30,382	39,118	0	72,975	5%	Cemetery salary and wages. Includes 5% pay increase.
101-276.000-706.002	SALARIES - OVERTIME	5,460	6,000	5,334	666	1	6,300	5%	Cemetery salary and wages for overtime.
101-276.000-706.004	SALARIES-TEMPORARY	26,134	34,000	22,109	11,891	1	35,700	5%	Part-time seasonal help salary and wages for cemetery.
101-276.000-715.000	FRINGE BENEFITS	21,483	26,500	489	26,011	0	28,355	7%	Fringe benefits for cemetery workers.
101-276.000-751.000	GAS AND OIL	7,751	8,000	11,922	(3,922)	1	8,000	0%	Gas and oil costs for cemetery work.
101-276.000-756.000	MISCELLANEOUS SUPPLIES	4,394	4,400	868	3,532	0	4,400	0%	Miscellaneous supplies for cemetery work.
101-276.000-768.000	UNIFORMS	1,100	1,295	250	1,045	0	1,295	0%	Uniforms for cemetery workers.
101-276.000-818.000	CONTRACTUAL	311	800	2,457	(1,657)	3	800	0%	Contractual services expenditures related to cemetery.
101-276.000-831.000	MEMBERSHIP AND DUES	0	150	0	150	0	150	0%	Memberships and dues for cemetery workers.
101-276.000-853.000	TELEPHONE, INTERNET, CABLE	1,823	1,700	1,957	(257)	1	1,700	0%	Telephone, internet, and cable expenses related to the cemetery.
101-276.000-912.000	FIRE & LIABILITY INSURANCE	2,948	3,400	620	2,780	0	3,400	0%	Fire and liability insurance premiums related to the cemetery.
101-276.000-921.000	UTILITIES	2,535	2,600	(927)	3,527	(0)	2,600	0%	Utility expenses related to the cemetery.
101-276.000-931.000	MAINTENANCE-BUILDINGS	14,340	17,000	8,590	8,410	1	17,000	0%	Building maintenance expenses for the cemetery.
101-276.000-932.000	MAINTENANCE-GROUNDS	9,969	5,100	5,136	(36)	1	5,100	0%	Grounds maintenance expenses for the cemetery.
101-276.000-933.000	MAINTENANCE - EQUIPMENT	17,910	20,500	13,179	7,321	1	20,500	0%	Equipment expenses for the cemetery.
101-276.000-934.000	MAINT. - OFFICE EQUIPMENT	1,280	1,500	72	1,428	0	1,500	0%	Office equipment expenses for the cemetery.
101-276.000-939.000	MAINTENANCE - VEHICLE	2,534	3,000	4,373	(1,373)	1	3,000	0%	Vehicle expenses for the cemetery.
101-276.000-961.000	MEDICAL EXAMS	0	500	277	223	1	500	0%	Medical exams for cemetery workers.
101-276.000-962.000	MISCELLANEOUS	0	1,500	325	1,175	0	1,500	0%	Miscellaneous expenditures throughout the year related to the cemetery.
101-276.000-969.000	TRANSFER-EQUIPMENT RESERVE	5,500	5,500	5,500	0	1	5,500	0%	\$5,500 annual transfer to the Equipment Reserve fund for use on future equipment purchases, including \$1,000 for a future truck purchase
101-276.000-970.001	CAPITAL OUTLAY	1,299	24,000	0	24,000	0	10,600	-56%	\$10,600 annual Capital Outlay for purchases.
Total Dept 276.000 - CEMETERY		177,210	236,945	112,914	124,031	0	236,945	0%	Total Annual Expenditures related to the Cemetery.
Dept 301.000 - POLICE									
101-301.000-706.001	SALARIES-FULL TIME	568,630	623,460	501,422	122,038	1	679,571	9%	Salaries for entire full-time police force staff. Includes 5% increase in pay, plus increased wages for New Police Chief and approved new Qu.
101-301.000-706.002	SALARIES - OVERTIME	28,885	18,000	10,532	7,468	1	18,540	3%	Expenditures on over-time for police, including overtime for one additional officer in FY 21/22.
101-301.000-706.005	SALARIES-PART TIME	44,064	38,000	26,902	11,098	1	41,040	8%	Part-time wage expenditures for police officers.
101-301.000-706.006	SALARIES-PART TIME/CODE ENF	11,457	32,000	2,531	29,469	0	32,000	0%	Expenses for part-time code enforcement officers.
101-301.000-715.000	FRINGE BENEFITS	282,116	331,955	152,748	179,207	0	355,191	7%	Annual costs for the fringe benefits for employees of the City Police Department.
101-301.000-728.000	OFFICE SUPPLIES	2,893	3,200	2,131	1,069	1	3,200	0%	Office supply expenditures for the police department.
101-301.000-751.000	GAS AND OIL	13,943	18,000	15,100	2,900	1	18,000	0%	Gas and oil expenses for the PD.

101-301.000-756.000	MISCELLANEOUS SUPPLIES	1,748	1,800	3,171	(1,371)	2	1,800	0%	Miscellaneous supplies purchased throughout the year for use by the PD.
101-301.000-767.000	UNIFORMS - PART-TIME	181	600	0	600	0	600	0%	Expenditures for uniforms for part-time officers.
101-301.000-768.000	UNIFORMS	1,863	2,000	1,545	455	1	2,000	0%	Expenditures for uniforms for full-time officers.
101-301.000-769.000	UNIFORM CLEANING	453	1,500	638	862	0	1,500	0%	Uniform cleaning expenditures for police officers.

**GENERAL FUND
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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2021	2021-22 AMENDED BUDGET	YTD BALANCE 04/30/2022	AVAILABLE BALANCE	% BUDGET USED	2022-23 PROJECTED BUDGET	% Change	
Dept 301.000 - POLICE CONTINUED									
101-301.000-818.000	CONTRACTUAL	12,638	15,000	12,622	2,378	1	15,000	0%	Contractual service expenditures related to the police department.
101-301.000-818.002	RESERVE TRAINING	200	500	0	500	0	500	0%	Expenses for reserve training for the PD.
101-301.000-818.003	RESERVE EQUIPMENT	295	1,000	681	319	1	1,000	0%	Expenses for equipment for the PD reserves.
101-301.000-826.000	LEGAL FEES	3,004	7,300	1,588	5,712	0	7,300	0%	Legal fees expended by the PD.
101-301.000-851.000	RADIO MAINTENANCE	8,977	9,500	3,836	5,664	0	9,500	0%	Radio maintenance fees for the PD.
101-301.000-853.000	TELEPHONE, INTERNET, CABLE	3,699	10,000	3,668	6,332	0	10,000	0%	Telephone, internet, and cable expenses incurred by the PD.
101-301.000-864.000	CONFERENCES AND WORKSHOP	0	1,500	549	951	0	1,500	0%	Expenses related to sending police staff to conferences and trainings.
101-301.000-873.000	TRAVEL & CAR ALLOWANCE	0	800	397	403	0	800	0%	Travel expenses for sending police staff to conferences, trainings, and other locations.
101-301.000-886.000	COMMUNITY POLICING	989	2,500	1,540	960	1	2,500	0%	Expenses related to community policing efforts.
101-301.000-912.000	FIRE & LIABILITY INSURANCE	6,313	22,813	7,634	15,179	0	22,813	0%	Fire and liability insurance premiums for the PD.
101-301.000-915.000	TARGET RANGE & SUPPLIES	5,835	5,200	2,775	2,425	1	5,200	0%	Costs for the supplies for and use of the target range by the PD.
101-301.000-921.000	UTILITIES	19,204	18,000	14,084	3,916	1	18,000	0%	Utliity expenses incurred by the PD.
101-301.000-931.000	MAINTENANCE-BUILDINGS	5,281	5,500	1,672	3,828	0	5,500	0%	Building maintenance for the PD.
101-301.000-933.000	MAINTENANCE - EQUIPMENT	636	1,000	0	1,000	0	1,000	0%	Equipment maintenance costs for the PD.
101-301.000-934.000	MAINT. - OFFICE EQUIPMENT	2,437	2,500	214	2,286	0	2,500	0%	Maintenance costs for PD office equipment.
101-301.000-939.000	MAINTENANCE - VEHICLE	13,143	15,000	11,267	3,733	1	15,000	0%	Vehicle maintenance costs for police vehicles.
101-301.000-957.000	BOOKS AND MAGAZINES	0	400	95	305	0	400	0%	Expenditures on books and magazines for the PD.
101-301.000-960.000	EDUCATION AND TRAINING	1,690	2,500	790	1,710	0	2,500	0%	Education and training expenses for the PD.
101-301.000-961.000	MEDICAL EXAMS	551	600	452	148	1	600	0%	Medical exams for PD staff.
101-301.000-962.000	MISCELLANEOUS	2,970	2,750	2,567	183	1	2,750	0%	Miscellaneous expenditures throughout the year by the PD.
101-301.000-962.003	D.A.R.E PROGRAM	1,403	1,500	582	918	0	1,500	0%	DARE program expenditures.
101-301.000-967.000	TRANSFER-BUILDING RESERVE	4,000	4,000	4,000	0	1	4,000	0%	Annual transfer for the building reserve for future building expenses.
101-301.000-969.000	TRANSFER-EQUIPMENT RESERVE	3,000	3,000	3,000	0	1	3,000	0%	Annual transfer to the Equipment Reserve for future equipment purchases.
101-301.000-970.003	CAPITAL LEASE PAYMENTS	12,991	12,088	0	12,088	0	12,088	0%	Capital lease payments for the PD.
Total Dept 301.000 - POLICE		1,065,491	1,215,466	790,734	424,732	1	1,215,466	0%	Total annual expenditures for the Buchanan City Police Department.
Dept 315.000 - CROSSING GUARDS									
101-315.000-706.001	SALARIES-FULL TIME	26,550	36,660	12,267	24,393	0	38,493	5%	Wages for crossing guards. Includes 5% wage increase.
101-315.000-715.000	FRINGE BENEFITS	2,050	4,250	951	3,299	0	4,250	0%	Fringe benefit costs for crossing guards.
101-315.000-756.000	MISCELLANEOUS SUPPLIES	0	500	0	500	0	500	0%	Miscellaneous supply costs for crossig guards.
Total Dept 315.000 - CROSSING GUARDS		28,599	41,410	13,218	28,192	0	41,410	0%	Total annual expenditures for crossing guards.
Dept 336.000 - FIRE DEPARTMENT									
101-336.000-706.003	SALARIES-VOLUNTEER FIREMEN	50,506	46,000	24,139	21,861	1	51,681	12%	Wages for vounteer firefighters. Includes 5% increase in pay.
101-336.000-715.000	FRINGE BENEFITS	4,517	5,000	(383)	5,383	(0)	5,350	7%	Fringe benefit expenditures for FD.
101-336.000-728.000	OFFICE SUPPLIES	208	1,000	572	428	1	1,000	0%	Office supply expenses for FD.
101-336.000-751.000	GAS AND OIL	385	2,000	230	1,770	0	2,000	0%	Gas and oil expenses for FD.
101-336.000-756.000	MISCELLANEOUS SUPPLIES	1,655	2,000	1,438	562	1	2,000	0%	Miscellaneous supply expenditures for FD.
101-336.000-768.000	UNIFORMS	883	2,000	605	1,395	0	2,000	0%	Inform expenses for FD.
101-336.000-818.000	CONTRACTUAL	0	100	87	13	1	100	0%	Contractual services expenditures for FD.
101-336.000-831.000	MEMBERSHIP AND DUES	2,440	2,700	625	2,075	0	2,700	0%	Membership and dues expenses for FD.
101-336.000-851.000	RADIO MAINTENANCE	1,635	6,000	1,489	4,511	0	6,000	0%	Radio maintenance expenses for FD.
101-336.000-851.001	EQUIPMENT TESTING	7,090	7,000	4,528	2,472	1	7,000	0%	Equipment testing expenses for FD.
101-336.000-853.000	TELEPHONE, INTERNET, CABLE	268	1,200	1,329	(129)	1	1,200	0%	Telephone, internet, and cable expenditures for FD.
101-336.000-864.000	CONFERENCES AND WORKSHOP	305	500	443	58	1	500	0%	Conference and workshop attendance expenses for FD.

101-336.000-912.000	FIRE & LIABILITY INSURANCE	3,545	4,120	4,279	(159)	1	4,120	0%	Fire and liability insurance premiums for FD.
101-336.000-921.000	UTILITIES	9,508	7,800	7,719	81	1	7,800	0%	Utility costs for FD.
101-336.000-931.000	MAINTENANCE-BUILDINGS	1,405	2,000	1,490	510	1	2,000	0%	Building maintenance expenditures for FD.
101-336.000-933.000	MAINTENANCE - EQUIPMENT	400	500	190	310	0	500	0%	Equipment maintenance expenditures for FD.
101-336.000-934.000	MAINT. - OFFICE EQUIPMENT	167	500	2,023	(1,523)	4	500	0%	Office equipment expenditures for FD.
101-336.000-939.000	MAINTENANCE - VEHICLE	3,254	9,000	3,777	5,223	0	9,000	0%	Vehicle maintenance expenditures for FD.
101-336.000-957.000	BOOKS AND MAGAZINES	22	200	0	200	0	200	0%	Book and magazine expenditures for FD.
101-336.000-960.000	EDUCATION AND TRAINING	1,661	4,000	2,302	1,698	1	4,000	0%	Education and training expenditures for FD.
101-336.000-961.000	MEDICAL EXAMS	659	1,000	850	150	1	1,000	0%	Medical exam costs for FD staff.
101-336.000-962.000	MISCELLANEOUS	23	700	1,054	(354)	2	700	0%	Miscellaneous expenditures throughout the year by the FD.
101-336.000-967.000	TRANSFER-BUILDING RESERVE	2,000	2,000	2,000	0	1	2,000	0%	Annual transfer to the Building Reserve on behalf of the FD for future projects.
101-336.000-969.000	TRANSFER-EQUIPMENT RESERVE	4,000	4,000	4,000	0	1	4,000	0%	Transfer to the Equipment Reserve on behalf of the FD.
Total Dept 336.000 - FIRE DEPARTMENT		96,535	111,320	64,788	46,532	1	111,320	0%	Total annual expenditures for the Buchanan Fire Department.

**GENERAL FUND
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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2021	2021-22 AMENDED BUDGET	YTD BALANCE 04/30/2022	AVAILABLE BALANCE	% BUDGET USED	2022-23 PROJECTED BUDGET	% Change	
Dept 371.001 - BUILDING INSPECTOR									
101-371.001-706.001	SALARIES-FULL TIME	555	0	0	0	N/A	0		Pay for full-time building inspector (we currently do not have a full-time building inspector, just a part-time inspector, Guy Lewis).
101-371.001-706.005	SALARIES-PART TIME	29,356	37,760	31,756	6,004	1	39,648	5%	Pay for part-time building inspector, which includes an increase in hours for FY 21/22. Includes 5% increase in pay.
101-371.001-715.000	FRINGE BENEFITS	2,418	3,230	2,568	662	1	3,456	7%	Fringe benefits for building inspector.
101-371.001-728.000	OFFICE SUPPLIES	154	300	0	300	0	300	0%	Office supplies for use by building inspector.
101-371.001-730.000	POSTAGE	0	300	0	300	0	300	0%	Postage used by building inspector.
101-371.001-818.000	CONTRACTUAL	50	25,000	0	25,000	0	25,000	0%	Contractual service expenditures related to the office of the building inspector. For FY 21/22 this is to include independent contractor position.
101-371.001-826.000	LEGAL FEES	0	500	0	500	0	500	0%	Legal fees incurred by the office of the Building Inspector.
101-371.001-831.000	MEMBERSHIP AND DUES	190	200	190	10	1	200	0%	Memberships and dues for the Building Inspector and/or Rental Inspector(s).
101-371.001-853.000	TELEPHONE, INTERNET, CABLE	444	700	881	(181)	1	700	0%	Telephone, internet, and cable expenditures for the office of the building inspector.
101-371.001-864.000	CONFERENCES AND WORKSHOP	763	1,000	1,392	(392)	1	1,000	0%	Expenses related to conferences and workshops for the building inspector and/or rental inspector(s).
101-371.001-914.000	MEDICAL MARIHUANA	17,776	10,000	210	9,790	0	10,000	0%	Marihuana inspection expenditures by the building inspector.
101-371.001-921.000	UTILITIES	2,140	2,200	1,952	248	1	2,200	0%	Utility expenses incurred by the office of the building inspector.
101-371.001-934.000	MAINT. - OFFICE EQUIPMENT	650	700	0	700	0	700	0%	Maintenance of office equipment expenses incurred by the office of the building inspector.
101-371.001-957.000	BOOKS AND MAGAZINES	313	500	264	236	1	500	0%	Book and magazine expenditures by the office of the building inspector.
Total Dept 371.001 - BUILDING INSPECTOR		54,809	82,390	39,213	43,177	0	82,390	0%	Total annual expenditures by the Office of the Building Inspector.
Dept 441.000 - DEPARTMENT OF PUBLIC WORKS									
101-441.000-706.001	SALARIES-FULL TIME	74,430	68,290	39,119	29,171	1	71,704	5%	Full-time public works wage expenditures, calculated as 0.08 for public safety director and 0.40 for other public works equipment operators.
101-441.000-706.002	SALARIES - OVERTIME	5,081	6,180	4,226	1,954	1	6,489	5%	Overtime wages for DPW, prorated.
101-441.000-706.004	SALARIES-TEMPORARY	10,371	0	0	0	N/A	0	N/A	
101-441.000-715.000	FRINGE BENEFITS	22,966	23,288	(650)	23,938	(0)	24,918	7%	Fringe benefits for DPW, prorated.
101-441.000-751.000	GAS AND OIL	10,831	19,000	21,878	(2,878)	1	19,000	0%	Gas and oil costs for DPW.
101-441.000-756.000	MISCELLANEOUS SUPPLIES	6,439	6,000	1,564	4,436	0	6,000	0%	Miscellaneous supplies for DPW.
101-441.000-768.000	UNIFORMS	2,479	2,700	3,049	(349)	1	2,700	0%	Uniform expenses for DPW.
101-441.000-818.000	CONTRACTUAL	262	15,000	21,050	(6,050)	1	15,000	0%	Contractual services expenditures for DPW.
101-441.000-853.000	TELEPHONE, INTERNET, CABLE	2,493	3,200	2,163	1,037	1	3,200	0%	Telephone, internet, and cable expenditures for DPW.
101-441.000-864.000	CONFERENCES AND WORKSHOP	137	1,545	61	1,484	0	1,545	0%	Conferences and workshop expenditures for DPW.
101-441.000-912.000	FIRE & LIABILITY INSURANCE	11,965	13,183	12,480	703	1	13,183	0%	Fire & Liability premium insurance expenditures for DPW.
101-441.000-921.000	UTILITIES	39,362	34,000	20,419	13,581	1	34,000	0%	Utility expenditures for DPW facility.
101-441.000-926.000	STREET LIGHTING	36,452	48,000	27,060	20,940	1	48,000	0%	Street lighting expenditures.

101-441.000-931.000	MAINTENANCE-BUILDINGS	7,479	15,000	12,368	2,632	1	15,000	0%	Building maintenance expenditures for DPW.
101-441.000-932.000	MAINTENANCE-GROUNDS	235	5,150	12,975	(7,825)	3	5,150	0%	Grounds maintenance expenditures for DPW.
101-441.000-933.000	MAINTENANCE - EQUIPMENT	28,317	30,000	32,976	(2,976)	1	30,000	0%	Equipment maintenance expenditures for DPW.
101-441.000-939.000	MAINTENANCE - VEHICLE	23,104	26,000	32,963	(6,963)	1	26,000	0%	Vehicle maintenance expenditures for DPW.
101-441.000-940.000	NEW DPW BUILDING	0	25,000	85,376	(60,376)	3	25,000	0%	Set aside for new DPW building.
101-441.000-952.000	STORMWATER PHASE II	6,590	10,300	3,269	7,031	0	10,300	0%	Stormwater Phase II expenditures.
101-441.000-961.000	MEDICAL EXAMS	2,142	3,605	475	3,130	0	3,605	0%	Medical exam costs for DPW workers.
101-441.000-962.000	MISCELLANEOUS	290	3,000	1,968	1,032	1	3,000	0%	Miscellaneous expenditures throughout the year for DPW.
101-441.000-963.004	INTEREST-NOTES PAYABLE	3,603	3,711	3,133	578	1	3,711	0%	Interest on annual loan payment to Oakridge Cemetery.
101-441.000-969.000	TRANSFER-EQUIPMENT RESERVE	0	9,888	9,888	0	1	9,888	0%	\$6,000 annual transfer to Equipment Reserve.
101-441.000-970.000	TRANSFER-CAPITAL RESERVE	76,600	25,000	25,000	0	1	25,000	0%	Annual capital reserve transfer.
101-441.000-970.001	CAPITAL OUTLAY	22,370	52,500	24,251	28,249	0	530,000	910%	DPW Capital Outlay.
Total Dept 441.000 - DEPARTMENT OF PUBLIC WORKS		393,999	449,540	397,060	52,480	1	449,540	0%	Total annual expenditures for Buchanan Department of Public Works.
Dept 482.000 - ADMIN. & RECORD KEEPING									
101-482.000-969.500	BANK FEES AND CHARGES	322	0	0	0	N/A	0	N/A	
Total Dept 482.000 - ADMIN. & RECORD KEEPING		322	0	0	0	N/A	0	N/A	
Dept 756.000 - BUCHANAN AREA RECREATION BOARD									
101-756.000-706.004	SALARIES-TEMPORARY	98	9,500	0	9,500	0	9,975	5%	Pay for temporary part-time seasonal workers to assist in maintaining City parks and McCoy's Creek Trail. Reflects 5% increase in pay for part-time seasonal workers.
101-756.000-715.000	FRINGE BENEFITS	0	1,000	410	590	0	1,050	5%	Fringe benefit expenditures for part-time seasonal workers assisting in maintaining City parks and McCoy's Creek trail.
101-756.000-756.000	MISCELLANEOUS SUPPLIES	0	600	0	600	0	600	0%	Expenditures on miscellaneous supplies by BARB.
101-756.000-818.000	CONTRACTUAL	8,331	60,000	3,693	56,308	0	145,000	142%	Contractual service expenditures related to BARB.
101-756.000-864.000	CONFERENCES AND WORKSHOP	0	500	0	500	0	500	0%	Conference and workshop expenditures related to BARB.
101-756.000-962.000	MISCELLANEOUS	610	5,000	1,102	3,898	0	1,000	-80%	Miscellaneous expenses related to BARB.
Total Dept 756.000-BUCH AREA RECREATION BOARD		9,039	76,600	5,204	71,396	0	76,600	0%	Total annual expenditure for the Buchanan Area Recreation Board.
Dept 864.000 - MISCELLANEOUS COSTS/TRANSFERS									
101-864.000-912.001	INSURANCE SETTLEMENTS	461	1,000	0	1,000	0	1,000	0%	Contingency for insurance settlements to cover the deductible portion \$1,000 per claim of the City's general liability insurance coverage.
101-864.000-965.016	DELINQUENT TAXES	2,749	6,000	2,697	3,303	0	6,000	0%	Contingency for delinquent real property taxes to cover an annual payment made to the Berrien County Treasurer to reimburse the County.
101-864.000-965.021	RETIREE'S INSURANCE	8,007	8,500	3,035	5,465	0	8,500	0%	Employees who left the City prior to July 1, 1988 are provided with City paid health insurance coverage from this line item, as per previous years.
Total Dept 864.000 - MISCELLANEOUS COSTS/TRANSFERS		11,217	15,500	5,732	9,768	0	15,500	0%	Total annual miscellaneous costs/transfer budget expenditures.
TOTAL EXPENDITURES		2,776,787	3,794,668	2,510,580	1,284,088	1	4,093,782	8%	

GENERAL FUND
PROPOSED
2022-23 BUDGET

GENERAL FUND RECAP	END BALANCE	2021-22	YTD BALANCE	% BUDGET	2022-23	%
	06/30/2021	AMENDED BUDGET	04/30/2022	USED	PROJECTED BUDGET	Change
TOTAL REVENUES	2,826,389	4,009,290	2,911,031	1	5,010,461	25%
TOTAL EXPENDITURES	2,776,787	3,794,668	2,510,580	1	4,093,782	8%
SUB TOTAL	49,602	214,622	400,450	0	916,679	17.09%
LESS FINAL PRINCIPAL PAYMENT - OAKRIDGE CEMETERY	15,730	16,201	16,201	1	16,685	3%
NET OF REVENUES & EXPENDITURES	33,871	198,421	384,250		899,994	

taxable value of the City as a whole!! :)
ian.com/firm-newsroom-alerts-963.html
ilot/

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 Expemption. See https://www.michigan.gov/documents/taxes/IFE_FAQs_Final2_490109_7.pdf

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

igan.gov/treasury/0,4679,7-121-1751_2197_58826---,00.html#:~:text=For%20fiscal%20year%20(FY)%202021,Revenue%20Sharing%20(CVTRS)%20program.&text=Each%20city%2C%20village%2C%20or%20township,eligible%20FY%202020%20payment%20amount.
ion. 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.htmlthe Michigan State Constitution. See

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/>
i 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
oritymi.gov/lcsa-distributions/.

he cemetery.

ity fines and fees chargeable in court.

ultimately votes to sell, as well as open to housing market trend fluctuations.

of Buchanan.

ie 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

ion 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 implementati

/or other events, etc.

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.

ie line to represent the receipt of grant funds, which covered the expenditures.

des potential 5% pay increase for select staff, based on performance reviews.

nd Code Enforcement.

: expenses are expected to increase dramatically in FY 21/22 due to changed actuarial assumptions by MERS.

ger Administrative Secretary.

it contractor Market Master/Events Coordinator.

nager. Also \$11,00 of the total \$36,000 for rental inspection program.

ctor/Mainstreet Manager.

r to attend conferences and trainings.

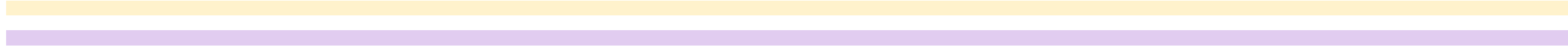
or/Mainstreet Manager.

nistrative Secretary, or Chamber Director/Mainstreet Manager.

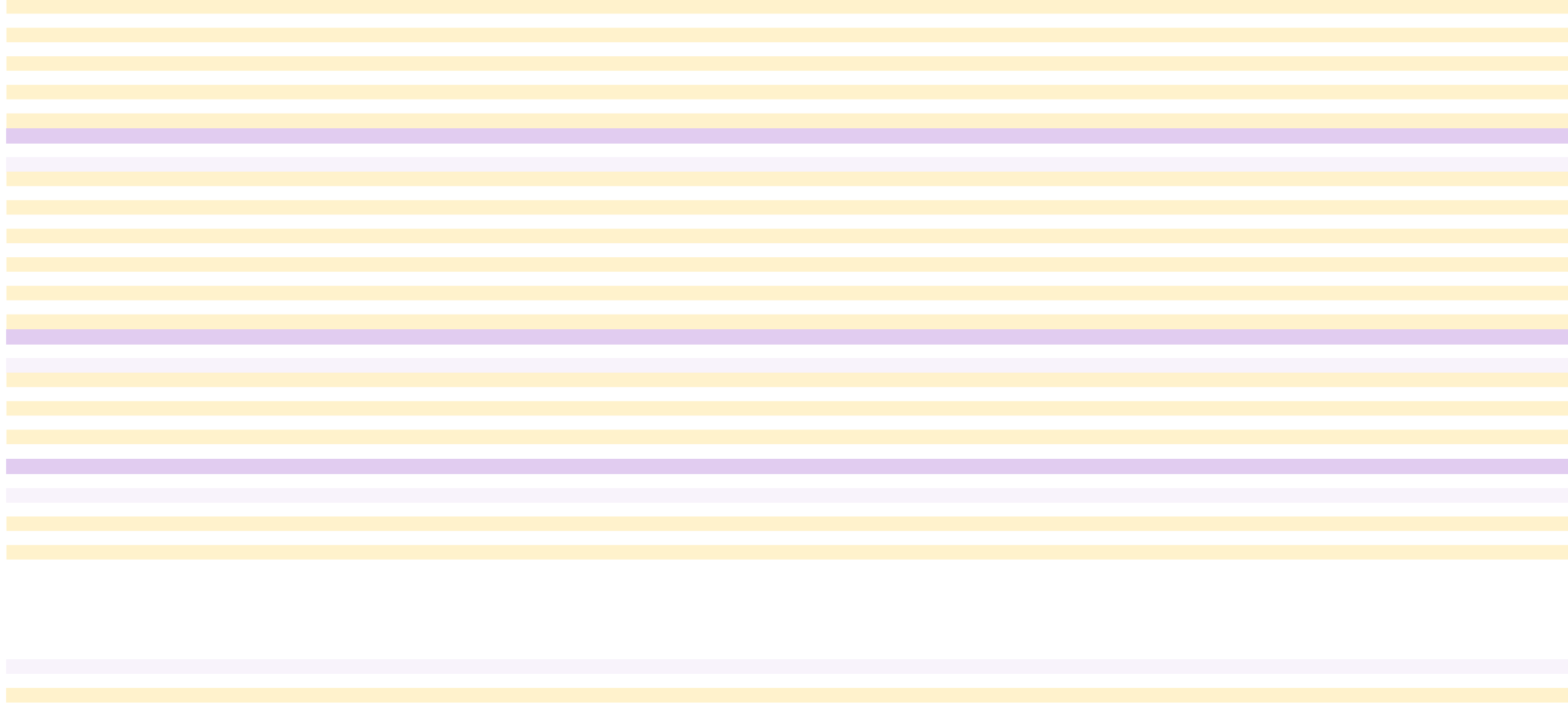
tive Secretary, and Chamber Director/Mainstreet Manager.

; pay increase.

rices, etc.



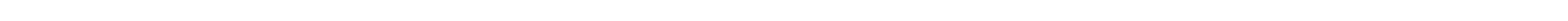
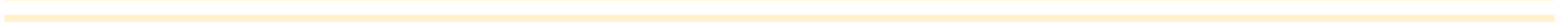
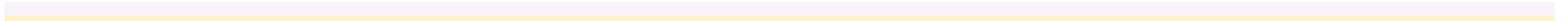
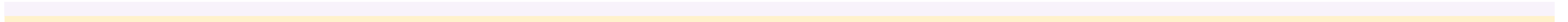
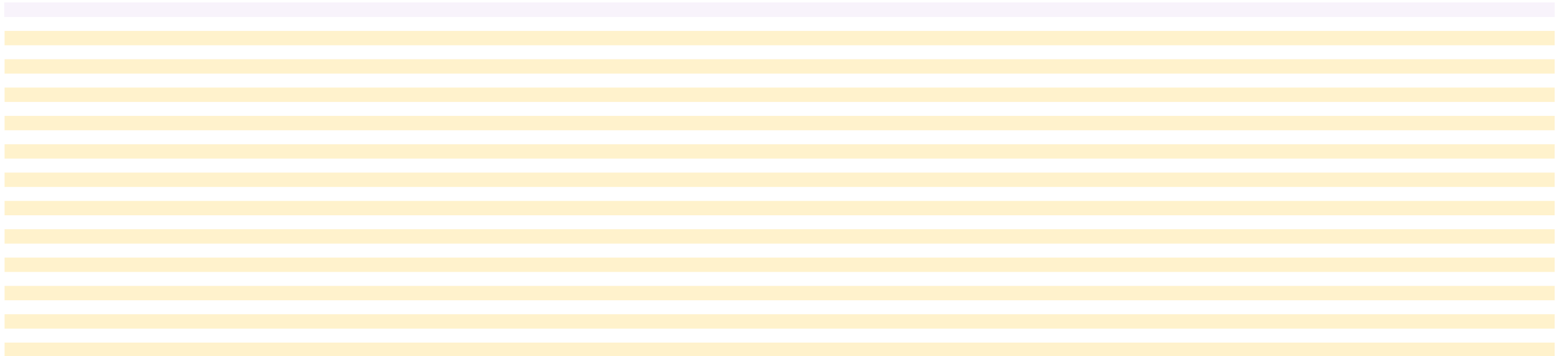
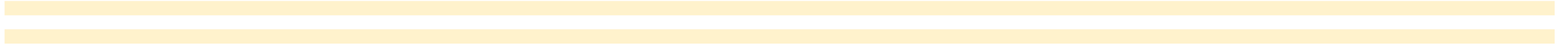
r new Treasurer.

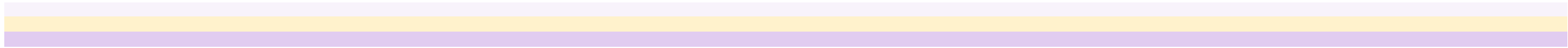
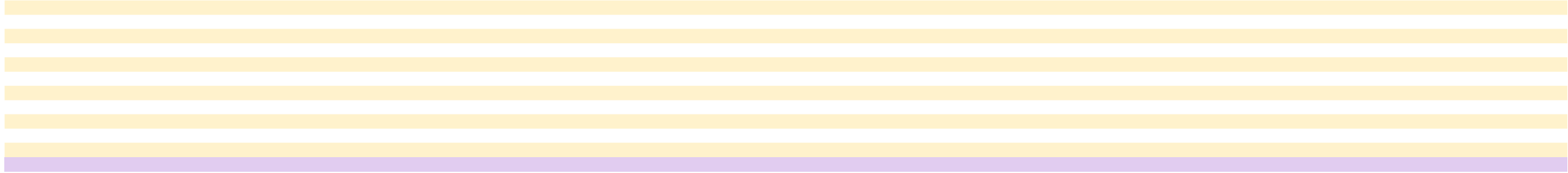


i to \$17 per hour.

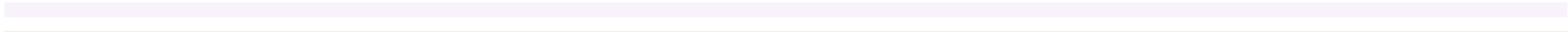
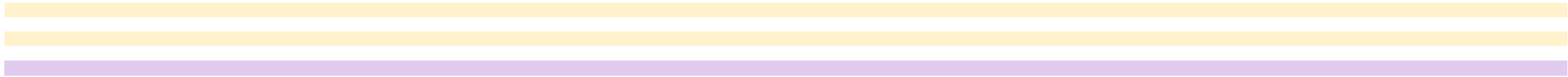
; \$500 for a future Bobcat/Backhoe purchase; \$1,000 for a Tower Truck purchase; \$500 for a Bobcat, \$1,000 for a Toolcat; and \$500 for a chipper.

alized Hire to replace Officer lost last fiscal.





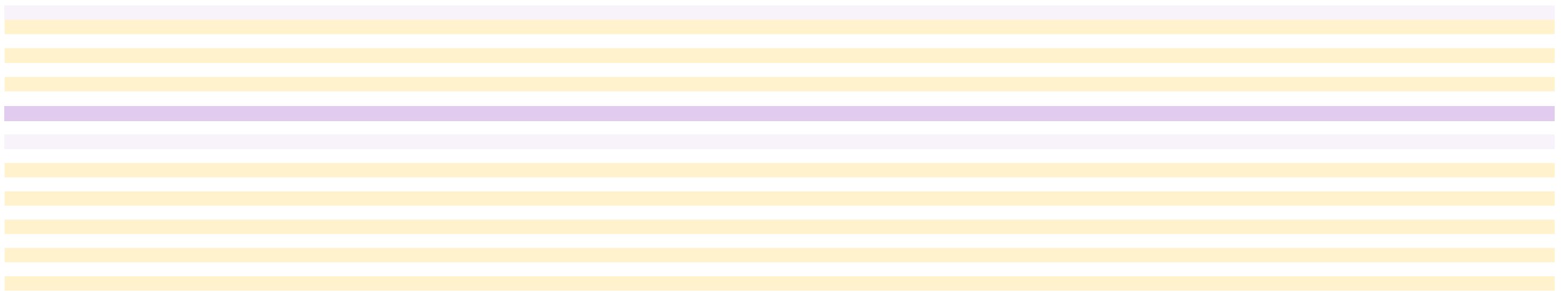
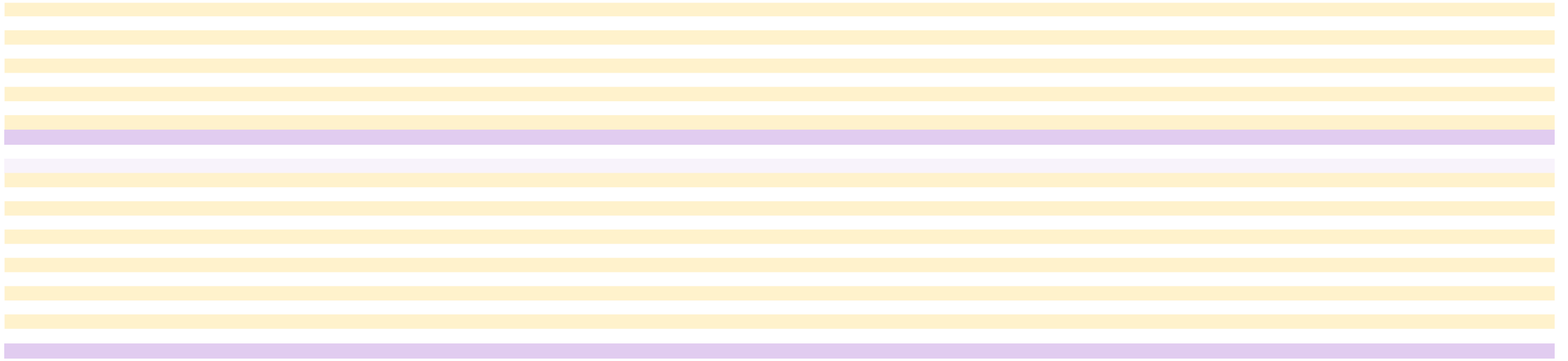
part-time seasonal workers.

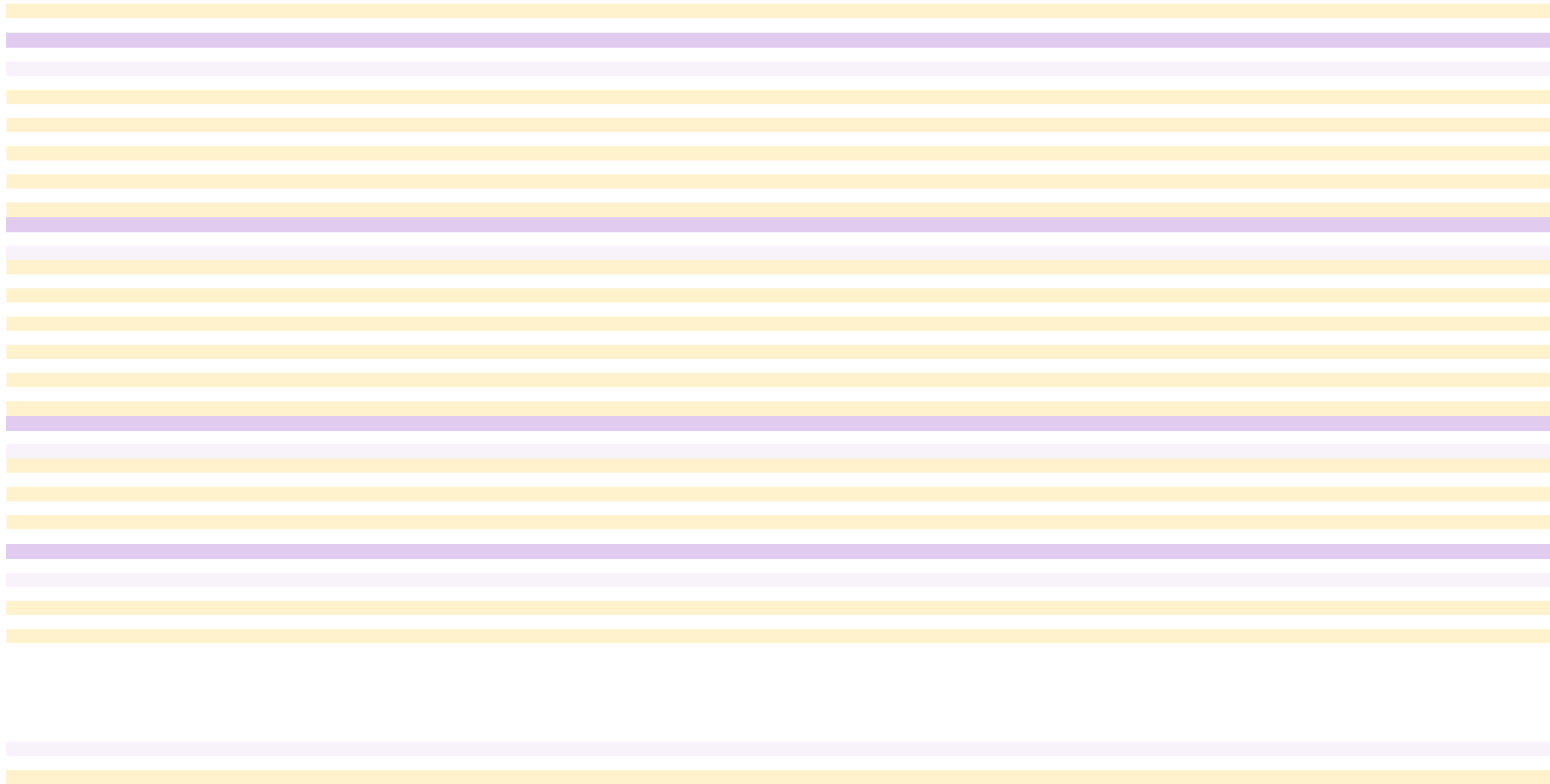


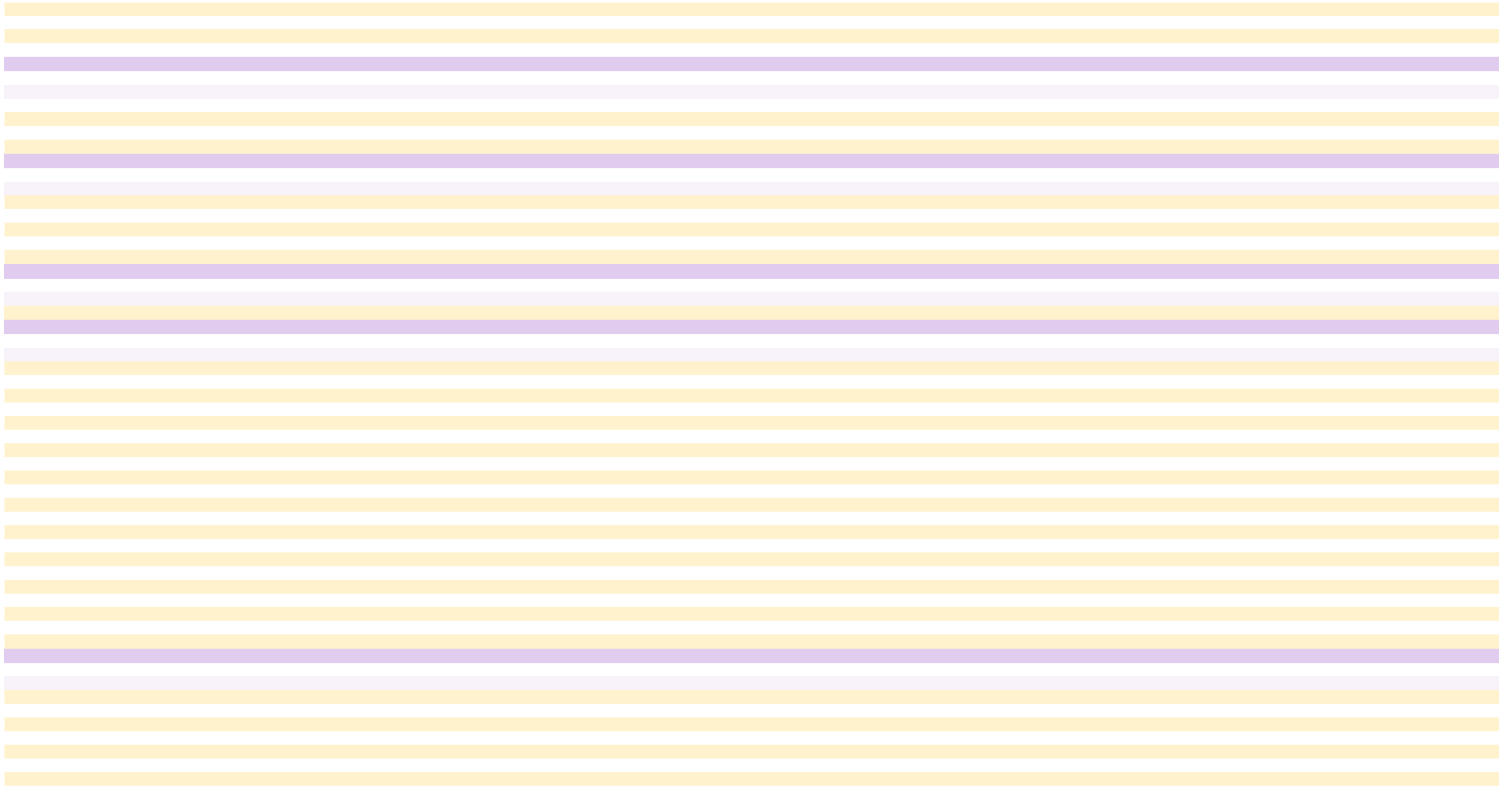
Delinquent Tax Revolving Fund for delinquent property taxes assigned to that fund (and reimbursed by that fund to the City). While most of these delinquent taxes are ultimately collected by the County, those that remain uncollected after a three-year period are then billed back to the City.

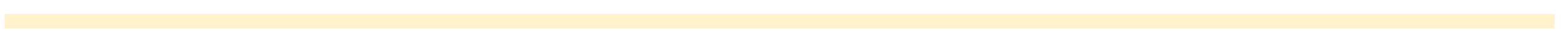
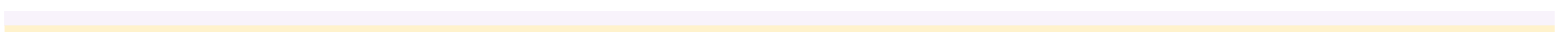
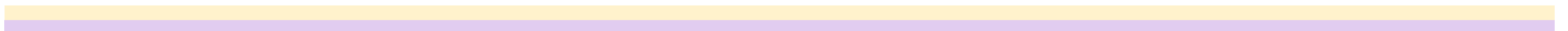
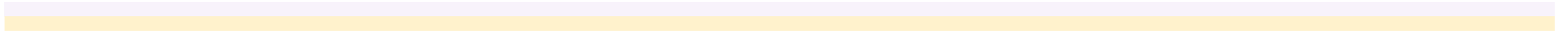
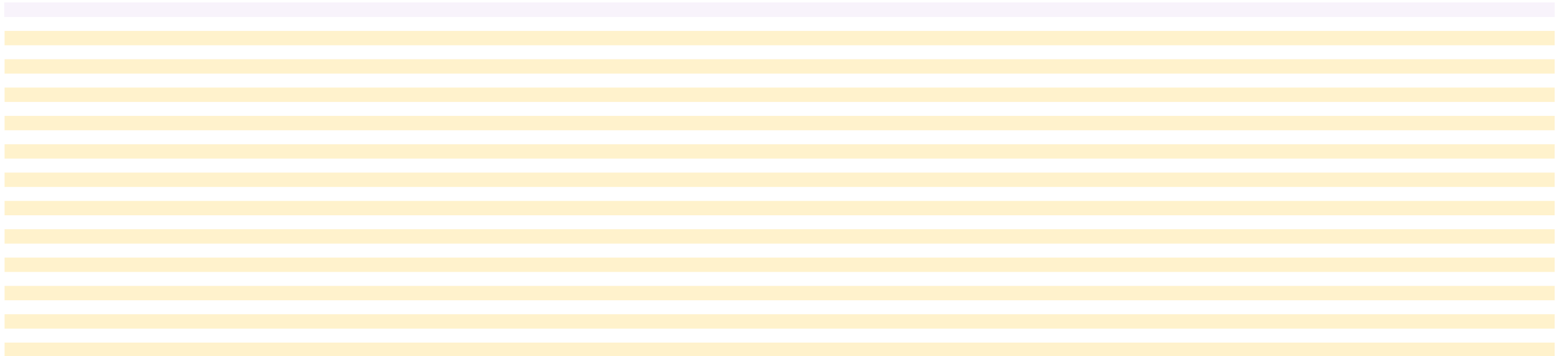
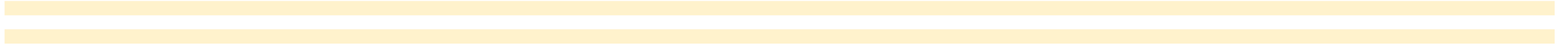
employment policies.

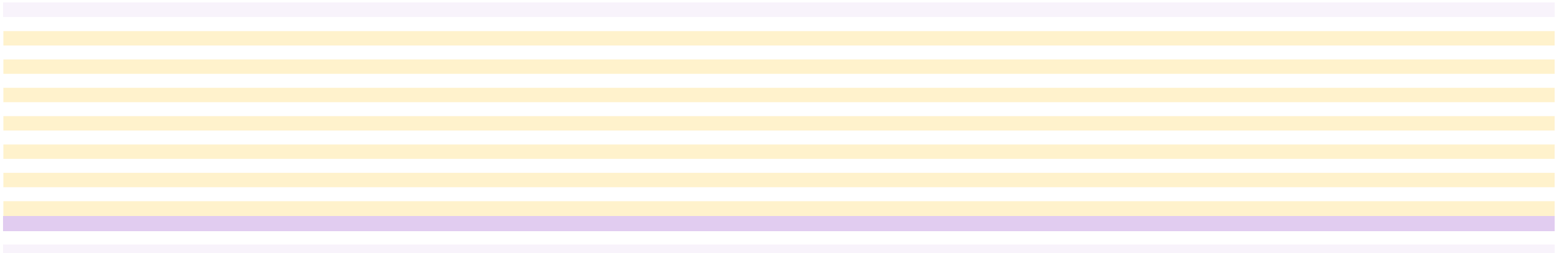
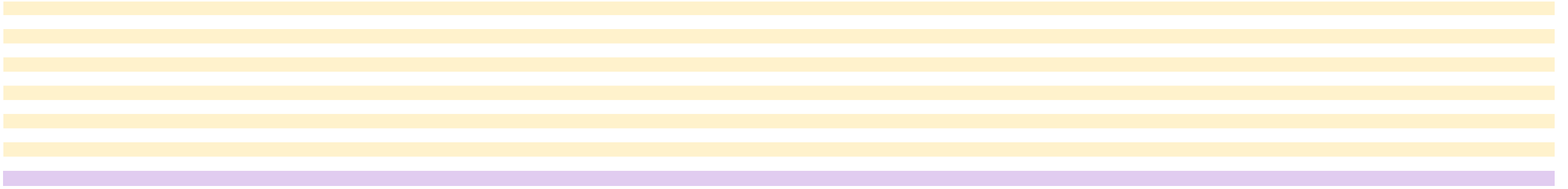












uch as Major and Local Streets, etc.

