



Annual Budget Fiscal Year 2022-2023

**Adopted by City Commission
May 2, 2022**



**RESOLUTION #2022-09
GENERAL APPROPRIATIONS ACT**

**RESOLUTION TO ADOPT THE BUDGET
OF THE CITY OF LAPEER FOR THE FISCAL YEAR
JULY 1, 2022, TO JUNE 30, 2023
AND TO MAKE APPROPRIATIONS THEREFORE**

At a regular meeting of the Lapeer City Commission on Monday, May 2, 2022, at 6:30 p.m. in the Lapeer City Commission Chambers of the Lapeer City Hall, 576 Liberty Park, Lapeer, Michigan, Commissioner Cattane moved for the adoption of the following resolution. The motion was supported by Commissioner Stroh.

WHEREAS, the City Charter requires: That the City Manager submit a budget proposal with his recommendation to the City Commission; that a public hearing be held on said budget proposal; that the City Commission by resolution adopt a budget for the ensuing fiscal year, making an appropriation of the money needed therefore, and designating the sum to be raised by taxation; and

WHEREAS, the Manager has submitted said budget and recommendations along with the proposed tax millage to be levied and a public hearing has been held thereon:

NOW, THEREFORE, BE IT RESOLVED as provided in the City Charter, and in conformity to Public Act 621 of 1978, the Uniform Budgeting and Accounting Act, that the budgets attached hereto and made a part hereof by reference are hereby considered and adopted, to be administered on fund level, as the budgets of the City of Lapeer to cover the operations and expenditures thereof for the fiscal year July 1, 2022, to June 30, 2023.

BE IT FURTHER RESOLVED that in addition to the levy of a City Income Tax in accordance with the State's Uniform City Income Tax Act, the sum of \$2,938,000 be raised by taxation from the levy of 9.8000 mills on the ad Valorum tax roll and 4.9000 mills on the IFT tax roll for operations on the assessed value of all real and personal property in the City as follows:

General Operation.....	9.8000 mills	\$2,910,000
General Operation.....	4.9000 mills	\$ 28,000

BE IT FURTHER RESOLVED that the City Manager be authorized to transfer necessary amounts between activities (departments) within a fund and up to \$5,000 between funds.

BE IT FURTHER RESOLVED that a copy of this budget resolution be furnished to the City Assessor, who together with the City Treasurer, shall then proceed to assess and collect the taxes in accordance with the City Charter and State Statutes.

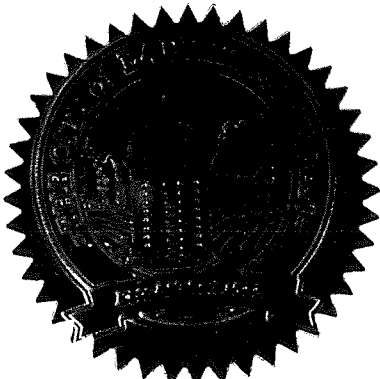
YEAS: Atwood, Cattane, Pattison, Stroh, Swindell.

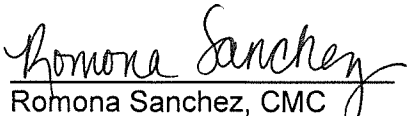
NAYS: None.

ABSENT: None.

ABSTAIN: None.

MOTION CARRIED. RESOLUTION DECLARED ADOPTED.




Romona Sanchez, CMC
City Clerk, City of Lapeer

CITY OF LAPEER
ANNUAL BUDGET
FISCAL YEAR 2022-2023
TABLE OF CONTENTS

	<u>PAGE NO.</u>
City Manager's Budget Message.....	1
Budget Glossary	9
Summary of Revenues - All Funds.....	16
Summary of Expenditures - All Funds	17
Fund Balance Summary – All Funds	18
Property Tax Summary	25
 <u>101 – General Fund</u>	
Revenues.....	28
Expenditures:	
101 - City Commission	32
105 - Cable Advisory Board	34
172 - City Manager	35
202 - Income Tax	37
215 - City Clerk	39
247 - Board of Review.....	41
253 - Finance	42
256 - GIS	44
257 - City Assessor.....	46
262 - Elections.....	48
265 - City Hall Building Maintenance.....	49
266 - City Attorney	51
301 - Police Department.....	53
336 - Fire Department.....	56
441 - Department of Public Works.....	60
690 - Housing Rehabilitation	63
721 - Planning Department	67

CITY OF LAPEER
ANNUAL BUDGET
FISCAL YEAR 2022-2023
TABLE OF CONTENTS – CONTINUED

	<u>PAGE NO.</u>
931 - Contribution from Component Units	70
964 - Transfers In.....	71
966 - Transfers Out.....	72
972 - Contribution to Component Units	74
973 - Contribution to Townships.....	75
975 - Contribution to Other Agencies.....	76
990 - General Contingency.....	77
991 - Disaster Contingency.....	78
 <u>Other Funds</u>	
151 - Cemetery Trust	79
202 - Major Street	81
203 - Local Street.....	99
208 - Park	111
209 - Cemetery	129
230 - Youth Mini-Grant.....	131
249 - Building Department.....	133
265 - Drug Law Enforcement	137
287 - Housing Resource	139
301 - General Debt Service.....	141
403 - Capital Improvement.....	145
450 - Land Acquisition	149
506 - Parking.....	151
590 - Wastewater.....	153
591 - Water	169
602 - Information Technology.....	175
603 - Telephone Communication	177
661 - Motor Pool	179

Memorandum

To: Debbie Marquardt, Mayor, and City Commissioners, Joshua Atwood, Tony Stroh, Jeff Pattison, Eric Cattane, and
Marlana Swindell
From: Dale Kerbyson, City Manager
Date: March 21, 2022
Re: Annual Budget, Fiscal Year (FY) 2022-2023

INTRODUCTION TO BUDGET

Section 8.2 of the City Charter requires that the City Manager prepare and submit a budget proposal for the next fiscal year to the Commission on or before the second Monday in May. You are presented with this years' proposal on March 21, 2022. The first public meeting on the budget is to be scheduled in April 2022.

The brief comments below provide a short introduction to the approximately 180-page budget document. At the budget workshop to be scheduled in April, the department heads and I will provide detailed commentary on this document. A public hearing on the proposed budget will be scheduled for Monday, May 16, 2022 at 6:30 p.m. at City Hall.

In accordance with the City Charter and in cooperation with the City of Lapeer Department Heads, I recommend that the budget herein be adopted for the fiscal year July 1, 2022 through June 30, 2023.

As the City of Lapeer strives to continue to provide a wide array of services to its citizens, general fund revenues continue to decline and expenses continue to escalate. State Shared Revenue cuts and an approved State Law eliminating Personal Property Taxes and expansion of the income tax deduction have marked an additional decrease in revenue to the City. To offset the decreases, City staff have been successful in saving money on one-time and repeated expenses plus the full-time staff positions of the City of Lapeer has been reduced. In opposition to these trends, the City's income tax revenue has raised slightly on an annual basis.

REVENUE REDUCTIONS

State Shared Revenues decreased by fifteen percent between the end of fiscal year 2004 and 2011. Also, property values have dropped 35% between the years 2008-2014 reducing the City Property Tax Revenue in excess of the value of one mill.

STATE SHARED REVENUE

If shared revenues remained stagnant at the 2002 rate, the City would have received millions more in revenues over the last fourteen years:

Revenues in 01/02	\$1,037,526	
Revenues in 02/03	889,506 or	\$148,020 loss from prior year
Revenues in 03/04	862,709 or	26,797 loss from prior year
Revenues in 04/05	818,099 or	44,601 loss from prior year
Revenues in 05/06	822,638 or	4,539 gain from prior year
Revenues in 06/07	801,727 or	20,911 loss from prior year
Revenues in 07/08	784,522 or	17,205 loss from prior year
Revenues in 08/09	789,709 or	5,187 gain from prior year
Revenues in 09/10	673,073 or	116,136 loss from prior year
Revenues in 10/11	663,422 or	9,651 loss from prior year
Revenues in 11/12	694,236 or	30,814 gain from prior year
Revenues in 12/13	697,286 or	3,050 gain from prior year
Revenues in 13/14	716,833 or	19,547 gain from prior year
Revenues in 14/15	735,714 or	18,881 gain from prior year
Revenues in 15/16	728,231 or	7,483 loss from prior year
Revenues in 16/17	896,611 or	168,380 gain from prior year
Revenues in 17/18	794,354 or	102,257 loss from prior year
Revenues in 18/19	825,637 or	31,283 gain from prior year
Revenues in 19/20	809,058 or	16,579 loss from prior year
Actual for 20/21	923,455 or	114,397 gain from prior year
Projected in 21/22	925,000 or	1,545 loss from prior year
Proposed in 22/23	930,000 or	5,000 gain from prior year

If funding had stayed the same as it was in 2001, the City of Lapeer should have received an additional \$7,204,010.00 over the last nineteen years. Lapeer alone has lost \$1,370,451 in just the last seven years.

The State of Michigan shifted its financial burden onto local municipalities by reducing revenue sharing and reclaiming funds it promised to municipalities when Proposition A and the Headlee Amendment went into effect. Additional stress on the City is due to falling property tax revenues; however, this year Lapeer home owners saw an increase in their State

Equalized Value. There is a structural problem in the current funding process for municipalities. Due to Proposition A and the Headlee Amendment, property tax increases are capped by the cost of living. As mentioned above, property values fell in the City of Lapeer 35% in a few short years with no mechanism to recoup the lost revenue to the City when the values rebound. Every municipality in Michigan has the problem of lost property tax revenue that will never be returned unless the property is sold at which time the property tax becomes uncapped and then returns to the actual value of the property. The home owners in Lapeer received a cumulative 35% reduction in their property taxes over those years. Couple this action with the requirement that the uncapped increase must be blended into the entire tax roll so that the City never gains the true increase of the uncapped property value. Other actions by the legislature have reduced reimbursements to local governments by eliminating the personal property tax (PPT). Lapeer has recognized a greater than \$300,000 loss in revenue since this law passed. The State of Michigan promised during their legislative action that cut the personal property tax to make up our loss with the increased revenue they received from the anticipated growth due to the tax cut. The revenue growth has happened for the State but the reimbursement has not. All increases in property tax value are deducted from the loss due to the PPT law so a successful growing city will never be reimbursed for the lost PPT values due to that law. The State of Michigan has not restored our funding to the designated level. In the 2019/20 year the State held \$120 million dollars in the PPT reimbursement fund. This is yet another reason the public does not trust the legislature and local governments struggle to keep their service levels up.

INCOME TAX

Income tax revenue is projected to increase \$200,000 this year. In fact, due to prosecution of past delinquent individuals, the income tax collections have raised slightly this year.

Actual	for	2003-2004	2,164,036
Actual	for	2004-2005	2,243,650
Actual	for	2005-2006	2,318,485
Actual	for	2006-2007	2,177,324
Actual	for	2007-2008	2,393,803
Actual	for	2008-2009	2,442,439
Actual	for	2009-2010	2,149,120
Actual	for	2010-2011	2,231,436
Actual	for	2011-2012	2,366,243
Actual	for	2012-2013	2,551,661
Actual	for	2013-2014	2,703,932
Actual	for	2014-2015	2,844,607

Actual for	2015-2016	2,990,676
Actual for	2016-2017	3,089,776
Actual for	2017-2018	3,247,756
Actual for	2018-2019	3,387,116
Actual for	2019-2020	3,789,607
Actual for	2020-2021	3,680,054
Projected for	2021-2022	3,800,000
Requested for	2022-2023	4,000,000

INCREASES IN EXPENSES

While the cost of materials and supplies continue to rise, the most significant cost is that of providing health insurance to our employees. The premiums rose from \$586,721 in 2005 to \$2.1 million annually in 2013 to \$2.2 million in 2015 or a 4% increase in those two years. In 2019 the City of Lapeer will spend \$2.1 million on healthcare for its current and past employees which are a reduction from the previous year. Lapeer anticipates a modest increase in cost in 2022. Since the majority of our workforce is unionized, they must agree to options which could reduce costs. In early 2012, Lapeer switched its retiree population to a new Blue Cross Blue Shield coverage plan that was recommended by the Federal Government which saved money and improved coverage for the retirees.

It is important to note the efforts by department heads to cut expenses and keep them as low as possible. Over the last nineteen years the City has ended the year well under budget. This is important to comment on as it shows that the administration finds it important to provide a complete and accurate budget and to live within that budget.

BALANCING THE BUDGET

We continue to examine all options to increase revenues and reallocate monies to the general fund which supports police, fire, public works, planning and parks facilities. The following measures were taken to avoid significant cuts in staffing:

1. A return to the General Fund of collected capital from all departments for technical equipment totaling \$10,000.
2. Applied for American Rescue Plan funds of \$448,000 in both FY21/22 and FY22/23.
3. Police Chief was promoted from within and the police lieutenant position was not filled after that promotion yielding approximately a \$100,000 savings.
4. Reduced staff in the Finance Department due to attrition and program upgrades.

With these adjustments we will maintain a fund balance in the General Fund of approximately (2020/21 \$3,227,515) 2022/23 of \$2,059,761 or 19% of budgeted expenditures. Our fund balance will allow us to weather additional years of constrained budgets.

GENERAL FUND: FUND 101

As always, our intent is to maintain the City's strong financial condition while providing effective public services, personal and property protection, responsible development and an enhanced quality of life. This year the focus is on maintaining and improving City services, equipment and the infrastructure needed to accommodate our taxpayers.

There are more than 40 funding sources for City projects and operations, and 20 different funds listed in the City Budget. Costs for materials, supplies and services such as health care continue to rise. The General Fund supports the following services and functions:

- City Commission
- City Manager
- City Clerk & Elections
- Accounting & Financial Services
- Police Department
- Fire Department
- Public Works Department
- Building Department
- Planning, Zoning & Housing

MAJOR STREETS: FUND 202

This fund is balanced as we continue to pay the debt on finished projects and budget for activities this year. In 2017 the City bonded 1.7 million for street work. The debt service on this and past road work debt will consume all available Major Street funds for several years. The last three years Lapeer rebuilt and resurfaced Baldwin Road as well as Genesee Street from Millville to the round-a-bout and Millville to Oregon Road. In 2022 Oregon Street will be reconstructed between Saginaw Street east to the bridge. Each year we undertake a city-wide crack seal project. All of these street projects were undertaken as grant funded projects.

For FY 2022-2023 fund balance is estimated at \$727,290 or 83% of expenditures.

LOCAL STREET: FUND 203

The City has proposed for this fund a continuation of our regular maintenance program and includes funding for crack seal work and one scrub seal project.

The fund balance for local streets at the end of FY 2022-2023 is \$1,144,376 or 360%.

PARKS AND RECREATION: FUND 208

The proposed budget for FY 2022-2023 is \$2,264,907 which is a decrease from FY 2021-2022. The FY 2021-2022 budget included a significant project, the reconstruction of the parking lot at the Recreation Center. This budget will be balanced with a fund balance transfer and a general fund subsidy as in every year past. Included are several small projects at the Rec Center.

From activities at the close of FY 2022-23 fund balance is projected to be \$22,677 or 1%.

BUILDING DEPARTMENT: FUND 249

This new fund was added by City Commission action in 2008 in response to the communities need to provide better quality rental housing (through inspection) and service to the building trades. It was anticipated that this department be revenue neutral after the third or fourth year, however, the unforeseen economic downturn put an immediate halt to construction across Michigan and Lapeer. At that time the City of Lapeer was forced to reduce the department employees to part time. With the upswing in the economy the department went back to full-time in July of 2013. This Department has remained revenue neutral while reimbursing its costs to the General Fund and future potential retirement costs. A downturn is anticipated in late 2023 to which we anticipate contacting other municipalities to suggest using our department as there contracted building inspection service augmenting our reduction in activity.

WASTEWATER: FUND 590

For the FY 2010-2011 budget we propose to increase the current sewer rate based on the sewer rate study that was completed in spring of 2006. As noted in the 2007 Capital Improvement Program, we anticipate expenditures of \$30 million dollars in the next 3-5 years to increase plant capacity. Part of that \$30 million dollar plant expansion was replacement of a significant portion of the very old pipe leading into the Wastewater Treatment Plant (WWTP) in Saginaw Street. Also, part of the larger project was the replacement of the Wastewater Treatment Plant flow interceptor pipe. These two projects were under construction during the 2009-2011 budget years and were 80% grant funded. Both of these projects will reduce the original \$30 million dollar project as they will have already been constructed. In the FY

2010-2011 budget the City undertook, at the demand of the Michigan Department of Environmental Quality, an overdue refurbishing of the Wastewater Treatment Plant that has been in the CIP program for about seven years. The project was a scaled back version of the \$30 million dollar project mentioned above. The total project cost for the plant rehabilitation was \$9,420,752 plus a sanitary system improvement project that will reduce storm water infiltration into the sanitary sewer system at a cost of \$1,033,606. This sanitary sewer system work will reduce the cost to operate the plant in the long run because storm water will not be treated by the wastewater treatment facility. These projects were completed in 2012/13 budget year. In 2015 the City of Lapeer applied for and received a \$2 million dollar SAW grant. This grant has allowed for the complete cleaning of our sanitary sewer system and the detailed mapping of our system to create an asset management program for the entire waste system. In 2017 the City applied for an Infrastructure Capacity Enhancement Grant (ICE) for 1.8 million dollars to replace the McCormick Street Lift Station and several hundred feet of the force main between the lift station and the WWTP. Lapeer was successful and awarded the ICE grant. The annual expenditure for the WWTP and collection system operation for 2018-2019 was \$6,753,909 and in the 2018-2019-2020 budget year the collection system and lift station were rebuilt. Our system will operate at full capacity this budget year.

The FY 2022-2023 fund balance is \$974,078 or 21% of budgeted expenditures.

WATER: FUND 591

A water main project on M-24 or Main Street is proposed during the 2014/16 fiscal years at a cost of \$358,830 in 2014 and \$134,062 in 2015. This water line was installed in advance of the complete reconstruction of M-24 by the Michigan Department of Transportation from the south City Limit to just north of Genesee Street which started in the spring of 2014. Also expended in 2015 were dollars reserved for a water line upgrade in Oregon Street from the Flint River Bridge to the east City limit at a cost of \$595,200. These items have been left in the budget as a historic reference. Included in the budget last year was a project to map all of the water system for a GIS layer to add to the GIS system created last year through the SAW grant at an estimated cost of \$25,000. In the past year Lapeer identified and replaced many lead service lines at its own cost. Looking forward there are 17 known lead service lines left to replace and 700 that require unearthing to determine what material the service line is made of. The City of Lapeer has applied for and received a Drinking Water Revolving Loan Fund grant/loan to conclude the service line investigation and replace the 112 lead or galvanized pipes discovered in the investigation along with the remaining 17 difficult lead service lines we are aware of. Lapeer will receive about \$800,000 loan forgiveness from the DWRLF.

FY2022-2023 fund balance is \$2,399,334 or 50% of budgeted expenditures.

MOTOR POOL: FUND 661

During the 2022-2023 Fiscal Year the fund proposes to purchase a trackless machine, Police Chief vehicle, replace two patrol vehicles and Fire Chief vehicle, compact tractor, a ¾ ton truck for parks, 61" mower and a snow plow push blade.

The FY 2022-2023 fund balance is \$327,205 or 25% of expenditures.

In 2006 Motor Pool underwent a complete revision in the process for charging for equipment use. The new process allows for charging for all use of capital assets on an hourly basis which is then paid to the motor pool. This way, when a piece of equipment needs replacement, the dollars are on hand to do so, eliminating the finance charges paid in the past.

CAPITAL IMPROVEMENT PROGRAM CAPITAL IMPROVEMENT FUND 403

At a special meeting of the Planning Commission on March 10, 2022 the City Planning Commission adopted the Capital Improvement Program. Since 1985 the Capital Improvement Program listed all projects which totaled over \$2,500. To reflect the rate of inflation since then, only projects totaling \$5,000 or more were included in this budget. Due to the GASB 34 accounting process placed on the City by the State of Michigan, only asset items will be listed in the CIP.

CIP fund balance at the end of the 2022-2023 will be \$14,079 or 3%.

SUMMARY

The City Charter, Section 8.3, requires that the budget be adopted by resolution each May. Traditionally this has occurred at the second regularly scheduled monthly meeting of the Lapeer City Commission, which this year is Monday, May 16, 2022. This budget message includes some statements from the 2010-2021 Budget Messages. After incorporating any proposed changes to this document, a final approved version will be provided to the City Commission and others prior to July 1, 2022. A complete budget will be placed on the City of Lapeer website. Without exception, all department and division heads worked diligently to constrain spending and arrive at a budget proposal that is both progressive and responsible. My thanks to the administrative team and the Finance Director Kelly Hanna and Deputy Clerk Dana Jansen for their help with this document and to the City Commission for their careful consideration of this budget.

BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

Accrual Accounting: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue that was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being on June 30 rather than on July 10.

Appropriation: An authorization made by the City Commission that permits the City to incur obligations and to make expenditures of resources.

Appropriation Ordinance: The official enactment by the City Commission to establish legal authority for City officials to obligate and expend resources.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for consideration of large capital projects, such as buildings, streets and bridges.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Adjustment: A legal procedure utilized by the City staff and City Commission to revise a budget appropriation. City staff has the prerogative to adjust expenditures within a departmental budget.

Budget Calendar: The schedule of key dates or milestones, which the City departments follow in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the City Commission.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Commission approval is composed of budgeted funds.

Budget Message: The opening section of the budget which provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Equipment Budget: The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items, such as salaries, utilities and office supplies. The Capital Equipment Budget includes funds for capital equipment, purchases, such as vehicles, machinery, and special tools, which are usually distinguished from operating items according to their value and projected useful life.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large scale remodeling. The City Commission receives a separate document that details the CIP costs for the upcoming fiscal year.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty or nonpayment is attached.

Department: A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Departmental Purpose: The primary reason for the existence of a specific department is explained through the departmental purpose statement.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Encumbrance: The commitment to appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer, parking facilities, etc.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Commission.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. NOTE: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenses: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lapeer has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds and special assessment funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is, therefore, also known as surplus funds.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as public safety, finance, data processing, public services and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

Inventory: A detailed listing of property currently held by the government.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of City activities.

Line-item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure”. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Object Code: An expenditure category, such as salaries, supplies or vehicles.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Fund: A fund restricted to a fiscal budget year.

Performance Budget: A budget that focuses upon activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, etc.

Performance Measures: Specific quantitative and qualitative measures of work performance as an objective of the department.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditures.

Property Tax: Property taxes are levied on both real and personal property according to the property’s Taxable Value and the tax rate.

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Source of Revenue: Revenues are classified according to their source or point of origin.

Taxable Value: A value that is established for real or personal property for use as a basis for levying property taxes.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Voucher: A document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

BUDGET REPORT FOR LAPEER

SUMMARY OF REVENUES ALL FUNDS

FUND	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
101	GENERAL FUND	10,824,903	9,840,241	10,175,313	9,655,874	9,884,667	9,964,377
151	CEMETERY TRUST FUND	551	659	600	442	600	500
202	MAJOR STREET FUND	883,904	1,353,794	1,296,821	720,753	1,187,288	1,072,170
203	LOCAL STREET FUND	395,112	396,240	267,200	345,196	433,929	432,659
208	PARK FUND	1,943,863	1,788,606	2,905,623	2,138,609	2,772,083	2,179,078
209	CEMETERY FUND	136,154	142,003	138,350	136,961	139,251	138,250
230	YOUTH MINI-GRANT FUND	6	2	5	2	3	3
249	BUILDING DEPARTMENT FUND	364,851	602,203	325,900	305,056	373,500	254,800
265	DRUG LAW ENFORCEMENT FUND	1,805	202	400	1,032	1,309	450
287	HOUSING RESOURCE FUND	978,365	171,051	108,000	68,831	134,120	145,120
301	GENERAL DEBT SERVICE (VOTED BONDS	552,160	551,957	413,901	375,933	413,881	403,007
403	CAPITAL IMPROVEMENT FUND	131,994	122,745	340,035	144,329	144,429	518,425
450	LAND ACQUISITION FUND	370,937	126,130	122,444	324,975	329,444	121,944
506	PARKING FUND	86,888	17,331	15,349	16,561	16,615	17,200
590	WASTEWATER FUND	5,992,598	4,057,433	4,191,692	3,893,856	4,299,346	4,393,991
591	WATER FUND	5,455,470	3,099,706	3,088,550	2,675,232	3,258,080	4,044,200
602	INFORMATION TECHNOLOGY FUND	214,416	187,165	194,445	193,789	194,195	211,034
603	TELEPHONE COMMUNICATION FUND	36,403	29,984	29,855	29,957	29,985	21,359
661	MOTOR POOL FUND	1,239,611	1,200,664	1,082,162	1,186,198	1,158,562	1,109,066
805	SPECIAL ASSESSMENT CAPITAL PROJEC	46,803	3,014		7		
ESTIMATED REVENUES - ALL FUNDS		29,656,794	23,691,130	24,696,645	22,213,593	24,771,287	25,027,633
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		29,656,794	23,691,130	24,696,645	22,213,593	24,771,287	25,027,633

BUDGET REPORT FOR LAPEER

SUMMARY OF EXPENDITURES
ALL FUNDS

FUND	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
101	GENERAL FUND	10,237,963	9,693,314	11,738,447	8,410,179	10,407,257	11,132,131
151	CEMETERY TRUST FUND	131	39	100		100	
202	MAJOR STREET FUND	1,449,792	1,414,989	1,091,714	557,396	1,136,760	877,535
203	LOCAL STREET FUND	259,852	296,546	299,523	226,613	319,915	317,716
208	PARK FUND	2,230,664	1,824,449	2,886,688	2,109,770	2,859,691	2,264,907
209	CEMETERY FUND	134,507	157,986	160,128	122,361	165,129	166,226
249	BUILDING DEPARTMENT FUND	344,487	423,984	400,059	361,255	414,826	393,155
265	DRUG LAW ENFORCEMENT FUND	31,278	16,954	15,500	7,686	15,500	20,600
287	HOUSING RESOURCE FUND	971,200	176,575	108,000	72,612	134,000	145,000
301	GENERAL DEBT SERVICE (VOTED BONDS	553,304	556,683	411,638	411,482	411,638	402,948
403	CAPITAL IMPROVEMENT FUND	129,583	83,373	423,000	124,425	222,325	525,925
450	LAND ACQUISITION FUND	164,590	139,672	103,941	344,779	453,941	103,940
506	PARKING FUND	(305,591)	(19,086)	49,966	30,458	51,356	54,637
590	WASTEWATER FUND	5,573,220	4,087,037	4,556,191	2,638,948	4,021,122	4,630,955
591	WATER FUND	3,936,695	3,023,015	3,684,692	2,582,070	3,725,304	4,793,215
602	INFORMATION TECHNOLOGY FUND	214,001	218,979	143,945	145,404	208,393	198,735
603	TELEPHONE COMMUNICATION FUND	42,161	46,832	49,756	34,329	43,691	36,221
661	MOTOR POOL FUND	870,400	913,381	1,375,371	929,480	1,389,453	1,331,006
805	SPECIAL ASSESSMENT CAPITAL PROJEC	93,065	52,750		12,352		
APPROPRIATIONS - ALL FUNDS		26,931,302	23,107,472	27,498,659	19,121,599	25,980,401	27,394,852
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(26,931,302)	(23,107,472)	(27,498,659)	(19,121,599)	(25,980,401)	(27,394,852)

	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
FUND BALANCE SUMMARY						
<u>Fund 101 - GENERAL FUND</u>						
TOTAL REVENUE	10,823,656	9,839,900	10,175,213	7,460,365	9,884,657	9,964,377
TOTAL EXPENDITURE	10,229,963	9,693,314	11,738,447	7,094,445	10,407,257	11,132,131
NET OF REVENUES/APPROPRIATIONS	593,693	146,586	(1,563,234)	365,920	(522,600)	(1,167,754)
 BEGINNING FUND BALANCE	 3,009,843	 3,603,536	 3,750,122	 3,750,122	 3,750,122	 3,227,522
ENDING FUND BALANCE	3,603,536	3,750,122	2,186,888	4,116,042	3,227,522	2,059,768
 FUND BALANCE AS A % OF EXPENDITURES	 35%	 39%	 19%	 58%	 31%	 19%
<u>Fund 151 - CEMETERY TRUST FUND</u>						
TOTAL REVENUE	551	659	600	340	600	500
TOTAL EXPENDITURE	131	39	100	-	100	-
NET OF REVENUES/APPROPRIATIONS	420	620	500	340	500	500
 BEGINNING FUND BALANCE	 10,833	 11,253	 11,873	 11,873	 11,873	 12,373
ENDING FUND BALANCE	11,253	11,873	12,373	12,213	12,373	12,873
 FUND BALANCE AS A % OF EXPENDITURES	 8590%	 30444%	 12373%	 #DIV/0!	 12373%	 #DIV/0!
<u>Fund 202 - MAJOR STREET FUND</u>						
TOTAL REVENUE	883,904	1,353,794	1,296,821	607,310	1,187,288	1,072,170
TOTAL EXPENDITURE	1,449,792	1,414,989	1,091,714	520,152	1,136,760	877,535
NET OF REVENUES/APPROPRIATIONS	(565,888)	(61,195)	205,107	87,158	50,528	194,635
 BEGINNING FUND BALANCE	 1,109,198	 543,310	 482,115	 482,115	 482,115	 532,643
ENDING FUND BALANCE	543,310	482,115	687,222	569,273	532,643	727,278
 FUND BALANCE AS A % OF EXPENDITURES	 37%	 34%	 63%	 109%	 47%	 83%

	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
FUND BALANCE SUMMARY						
<u>Fund 203 - LOCAL STREET FUND</u>						
TOTAL REVENUE	395,112	396,240	267,200	268,717	433,929	432,659
TOTAL EXPENDITURE	259,852	296,546	299,523	205,940	319,915	317,716
NET OF REVENUES/APPROPRIATIONS	135,260	99,694	(32,323)	62,777	114,014	114,943
BEGINNING FUND BALANCE	680,462	815,722	915,416	915,416	915,416	1,029,430
ENDING FUND BALANCE	815,722	915,416	883,093	978,193	1,029,430	1,144,373
FUND BALANCE AS A % OF EXPENDITURES	314%	309%	295%	475%	322%	360%
<u>Fund 208 - PARK FUND</u>						
TOTAL REVENUE	1,943,863	1,788,606	2,905,623	1,854,687	2,772,083	2,179,078
TOTAL EXPENDITURE	2,230,664	1,824,449	2,886,688	1,810,915	2,859,691	2,264,907
NET OF REVENUES/APPROPRIATIONS	(286,801)	(35,843)	18,935	43,772	(87,608)	(85,829)
BEGINNING FUND BALANCE	518,748	231,947	196,104	196,104	196,104	108,496
ENDING FUND BALANCE	231,947	196,104	215,039	239,876	108,496	22,667
FUND BALANCE AS A % OF EXPENDITURES	10%	11%	7%	13%	4%	1%
<u>Fund 209 - CEMETERY FUND</u>						
TOTAL REVENUE	136,154	142,003	138,350	93,373	139,251	138,250
TOTAL EXPENDITURE	134,507	157,986	160,128	100,247	165,129	166,226
NET OF REVENUES/APPROPRIATIONS	1,647	(15,983)	(21,778)	(6,874)	(25,878)	(27,976)
BEGINNING FUND BALANCE	70,372	72,019	56,036	56,036	56,036	30,158
ENDING FUND BALANCE	72,019	56,036	34,258	49,162	30,158	2,182
FUND BALANCE AS A % OF EXPENDITURES	54%	35%	21%	49%	18%	1%

	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
FUND BALANCE SUMMARY						
<u>Fund 230 - YOUTH MINI-GRANT FUND</u>						
TOTAL REVENUE	6	2	5	1	3	3
NET OF REVENUES/APPROPRIATIONS	6	2	5	1	3	3
BEGINNING FUND BALANCE	580	586	588	588	588	591
ENDING FUND BALANCE	586	588	593	589	591	594
<u>Fund 249 - BUILDING DEPARTMENT FUND</u>						
TOTAL REVENUE	364,851	602,203	325,900	268,970	373,500	254,800
TOTAL EXPENDITURE	344,487	423,984	400,059	297,696	414,826	393,155
NET OF REVENUES/APPROPRIATIONS	20,364	178,219	(74,159)	(28,726)	(41,326)	(138,355)
BEGINNING FUND BALANCE	21,852	42,216	220,435	220,435	220,435	179,107
ENDING FUND BALANCE	42,216	220,435	146,276	191,709	179,109	40,752
FUND BALANCE AS A % OF EXPENDITURES	12%	52%	37%	64%	43%	10%
<u>Fund 265 - DRUG LAW ENFORCEMENT FUND</u>						
TOTAL REVENUE	1,805	202	400	973	1,309	450
TOTAL EXPENDITURE	31,278	16,954	15,500	2,701	15,500	20,600
NET OF REVENUES/APPROPRIATIONS	(29,473)	(16,752)	(15,100)	(1,728)	(14,191)	(20,150)
BEGINNING FUND BALANCE	101,873	72,400	55,648	55,648	55,648	41,457
ENDING FUND BALANCE	72,400	55,648	40,548	53,920	41,457	21,307
FUND BALANCE AS A % OF EXPENDITURES	231%	328%	262%	1996%	267%	103%

FUND BALANCE SUMMARY	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
<u>Fund 287 - HOUSING RESOURCE FUND</u>						
TOTAL REVENUE	978,365	171,051	108,000	68,793	134,120	145,120
TOTAL EXPENDITURE	971,200	176,575	108,000	68,729	134,000	145,000
NET OF REVENUES/APPROPRIATIONS	7,165	(5,524)		64	120	120
 BEGINNING FUND BALANCE	32,029	39,194	33,670	33,670	33,670	33,790
ENDING FUND BALANCE	39,194	33,670	33,670	33,734	33,790	33,910
 FUND BALANCE AS A % OF EXPENDITURES	4%	19%	31%	49%	25%	23%
<u>Fund 301 - GENERAL DEBT SERVICE (VOTED BONDS)</u>						
TOTAL REVENUE	552,160	551,957	413,901	375,907	413,881	403,007
TOTAL EXPENDITURE	553,304	556,683	411,638	375,866	411,638	402,948
NET OF REVENUES/APPROPRIATIONS	(1,144)	(4,726)	2,263	41	2,243	59
 BEGINNING FUND BALANCE	38,162	37,018	32,292	32,292	32,292	34,535
ENDING FUND BALANCE	37,018	32,292	34,554	32,332	34,535	34,593
 FUND BALANCE AS A % OF EXPENDITURES	7%	6%	8%	9%	8%	9%
<u>Fund 403 - CAPITAL IMPROVEMENT FUND</u>						
TOTAL REVENUE	131,994	122,745	340,035	96,231	144,429	518,425
TOTAL EXPENDITURE	129,583	83,373	423,000	103,537	222,325	525,925
NET OF REVENUES/APPROPRIATIONS	2,411	39,372	(82,965)	(7,306)	(77,896)	(7,500)
 BEGINNING FUND BALANCE	57,692	60,103	99,475	99,475	99,475	21,579
ENDING FUND BALANCE	60,103	99,475	16,510	92,169	21,579	14,079
 FUND BALANCE AS A % OF EXPENDITURES	46%	119%	4%	89%	10%	3%

	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
FUND BALANCE SUMMARY						
<u>Fund 450 - LAND ACQUISITION FUND</u>						
TOTAL REVENUE	370,937	126,130	122,444	324,238	329,444	121,944
TOTAL EXPENDITURE	164,590	139,672	103,941	310,132	453,941	103,940
NET OF REVENUES/APPROPRIATIONS	206,347	(13,542)	18,503	14,106	(124,497)	18,004
 BEGINNING FUND BALANCE	 1,351,520	 1,557,867	 1,544,324	 1,544,324	 1,544,324	 1,419,827
ENDING FUND BALANCE	1,557,867	1,544,324	1,562,827	1,558,430	1,419,827	1,437,831
 FUND BALANCE AS A % OF EXPENDITURES	 947%	 1106%	 1504%	 503%	 313%	 1383%
<u>Fund 506 - PARKING FUND</u>						
TOTAL REVENUE	86,888	17,331	15,349	16,035	16,615	17,200
TOTAL EXPENDITURE	(305,591)	(19,086)	49,966	29,591	51,356	54,637
NET OF REVENUES/APPROPRIATIONS	392,479	36,417	(34,617)	(13,556)	(34,741)	(37,437)
 BEGINNING FUND BALANCE	 (87,436)	 305,043	 341,458	 341,458	 341,458	 306,717
ENDING FUND BALANCE	305,043	341,460	306,841	327,902	306,717	269,280
 WORKING CAPITAL AS A % OF EXPENDITURES	 -100%	 -1789%	 614%	 1108%	 597%	 493%
<u>Fund 590 - WASTEWATER FUND</u>						
TOTAL REVENUE	5,992,598	4,057,433	4,191,692	2,952,529	4,299,346	4,393,991
TOTAL EXPENDITURE	5,573,220	4,087,037	4,556,191	2,160,784	4,021,122	4,630,955
NET OF REVENUES/APPROPRIATIONS	419,378	(29,604)	(364,499)	791,745	278,224	(236,964)
 BEGINNING WORKING CAPITAL	 483,836	 903,214	 932,818	 932,818	 932,818	 1,211,042
ENDING WORKING CAPITAL	903,214	932,818	568,319	1,724,557	1,211,042	974,078
 WORKING CAPITAL AS A % OF EXPENDITURES	 16%	 23%	 12%	 80%	 30%	 21%

FUND BALANCE SUMMARY	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
<u>Fund 591 - WATER FUND</u>						
TOTAL REVENUE	5,455,470	3,099,706	3,088,550	2,167,436	3,258,080	4,044,200
TOTAL EXPENDITURE	3,936,695	3,023,015	3,684,692	2,039,789	3,725,304	4,793,215
NET OF REVENUES/APPROPRIATIONS	1,518,775	76,691	(596,142)	127,647	(467,224)	(749,015)
 BEGINNING WORKING CAPITAL	2,020,107	3,538,882	3,615,573	3,615,573	3,615,573	3,148,349
ENDING WORKING CAPITAL	3,538,882	3,615,573	3,019,431	3,743,217	3,148,349	2,399,334
 WORKING CAPITAL AS A % OF EXPENDITURES	90%	120%	82%	184%	85%	50%
<u>Fund 602 - INFORMATION TECHNOLOGY FUND</u>						
TOTAL REVENUE	214,416	187,165	194,445	129,828	194,195	211,034
TOTAL EXPENDITURE	214,001	218,979	143,945	110,710	208,393	198,735
NET OF REVENUES/APPROPRIATIONS	415	(31,814)	50,500	19,118	(14,198)	12,299
 BEGINNING WORKING CAPITAL	33,933	34,348	66,162	66,162	66,162	51,964
ENDING WORKING CAPITAL	34,348	66,162	116,662	85,280	51,964	64,263
 WORKING CAPITAL AS A % OF EXPENDITURES	16%	30%	81%	77%	25%	32%
<u>Fund 603 - TELEPHONE COMMUNICATION FUND</u>						
TOTAL REVENUE	36,403	29,984	29,855	19,970	29,985	21,359
TOTAL EXPENDITURE	42,161	46,832	49,756	24,157	43,691	36,221
NET OF REVENUES/APPROPRIATIONS	(5,758)	(16,848)	(19,901)	(4,187)	(13,706)	(14,862)
 BEGINNING WORKING CAPITAL	86,328	80,570	63,722	63,722	63,722	50,016
ENDING WORKING CAPITAL	80,570	63,722	43,821	59,535	50,016	35,154
 WORKING CAPITAL AS A % OF EXPENDITURES	191%	136%	88%	246%	114%	97%

	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 3/10/22	2021-22 PROJECTED ACTIVITY	2022-23 ADOPTED BUDGET
FUND BALANCE SUMMARY						
<u>Fund 661 - MOTOR POOL FUND</u>						
TOTAL REVENUE	1,239,611	1,200,664	1,082,162	858,628	1,158,562	1,109,066
TOTAL EXPENDITURE	870,400	913,381	1,375,371	839,037	1,389,453	1,331,006
NET OF REVENUES/APPROPRIATIONS	369,211	287,283	(293,209)	19,591	(230,891)	(221,940)
BEGINNING WORKING CAPITAL	123,542	492,753	780,036	780,036	780,036	549,145
ENDING WORKING CAPITAL	492,753	780,036	486,827	799,627	549,145	327,205
WORKING CAPITAL AS A % OF EXPENDITURES	57%	85%	35%	95%	40%	25%
<u>Fund 805 - SPECIAL ASSESSMENT CAPITAL PROJECT FUND</u>						
TOTAL REVENUE	46,803	3,014		7		
TOTAL EXPENDITURE	93,065	52,750		8,840		
NET OF REVENUES/APPROPRIATIONS	(46,262)	(49,736)		(8,833)		
BEGINNING FUND BALANCE	108,343	62,081	12,345	12,345	12,345	12,345
ENDING FUND BALANCE	62,081	12,345	12,345	3,512	12,345	12,345
ESTIMATED REVENUES - ALL FUNDS	29,656,794	23,691,130	24,696,645	17,564,341	24,771,287	25,027,633
APPROPRIATIONS - ALL FUNDS	26,931,302	23,107,472	27,498,659	16,103,268	25,980,401	27,394,852
NET OF REVENUES/APPROPRIATIONS	2,725,492	583,658	(2,802,014)	1,461,073	(1,209,114)	(2,367,219)
BEGINNING FUND BALANCE - ALL FUNDS	9,771,817	12,497,309	13,080,967	13,080,967	13,080,967	11,871,853
ENDING FUND BALANCE - ALL FUNDS	12,497,309	13,080,967	10,278,953	14,542,040	11,871,853	9,504,634

Property Tax Summary

<u>Taxable Value</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Ad-Valorem	274,011,834	275,806,297	280,092,582	287,857,522	304,961,129
IFT	13,442,378	12,281,783	10,061,771	7,302,823	5,760,783
 <u>Millage Rate</u>					
Ad-Valorem	9.80	9.80	9.80	9.80	9.80
IFT	4.90	4.90	4.90	4.90	4.90
 <u>Property Tax Revenue</u>					
Ad-Valorem	2,685,316	2,702,902	2,744,907	2,821,004	2,988,619
IFT	65,868	60,181	49,303	35,784	28,228
Total	\$ 2,751,184	\$ 2,763,082	\$ 2,794,210	\$ 2,856,788	\$ 3,016,847
 \$ Change					
		\$ 11,899	\$ 31,128	\$ 62,578	\$ 160,059
% Change		0.43%	1.13%	2.24%	5.60%

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FUND 101
GENERAL FUND

BUDGET REPORT FOR LAPEER
Fund: 101 GENERAL FUND

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Revenue							
101-000-402.000	CURRENT REAL PROPERTY TAX	2,060,421	2,165,525	2,200,000	2,249,437	2,200,000	2,425,000
101-000-402.010	TAXES-COMPONENT UNIT		(1,174,099)		(1,188,373)	(1,180,000)	(1,275,000)
101-000-410.000	CURRENT PERSONAL PROPERTY TAX	645,968	568,599	550,000	551,123	553,000	485,000
101-000-415.000	TAX CHARGEBACKS				(4,626)	(4,626)	(5,000)
101-000-432.010	IN LIEU OF TAXES-HOUSING	25,205	25,725	25,500	4,268	25,500	21,500
101-000-432.208	IN LIEU OF TAXES-COMM CTR	54,762	55,310	56,861	56,861	56,861	58,738
101-000-432.590	IN LIEU OF TAXES-WWTP FUND	109,563	110,659	93,180	93,180	93,180	92,946
101-000-432.591	IN LIEU OF TAXES-WATER FUND	49,412	49,906	38,573	38,573	38,573	38,627
101-000-437.000	INDUSTRIAL FACILITIES TAX	60,181	49,303	35,000	35,784	35,784	28,000
101-000-438.000	INCOME TAX	3,789,607	3,680,054	3,400,000	3,854,354	3,800,000	4,000,000
101-000-438.100	INCOME TAX FROM PROSECUTION	16,373	22,740	10,000	11,692	15,000	15,000
101-000-439.000	MMFLA FEES (MARIJUANA)	60,000		228,000	338,721	168,000	84,000
101-000-440.010	MOBILE HOME FEE-CRESTVIEW	270	270	270	473	270	270
101-000-440.020	MOBILE HOME FEE-HUNTER CREEK	2,394	2,405	2,400	2,999	2,400	2,400
101-000-445.000	PENALTY & INTEREST-PROP TAX	30,372	28,928	23,000	30,710	30,325	30,000
101-000-445.001	PENALTY & INTEREST-INCOME TAX	75,846	80,301	75,000	62,160	75,000	75,000
101-000-447.000	ADMIN FEE - PROP TAX	106,470	107,182	105,000	109,450	105,600	108,000
101-000-476.000	BUSINESS LICENSE & PERMIT	1,625	5,450	1,500	2,330	1,500	1,500
101-000-480.000	MARIJUANA APPLICATION FEE		95,000		200,000	180,000	140,000
101-000-528.000	FEDERAL GRANTS		366,134		448,471	448,471	448,471
101-000-568.000	METRO AUTHORITY ROW FEE	36,401	37,882			37,000	37,000
101-000-574.000	STATE SHARED SALE & USE TAX	809,058	923,455	862,564	670,267	925,000	930,000
101-000-581.300	CONTRIB LAPEER COMMUNITY FOUNDATI				2,777	2,777	
101-000-582.000	CONTRIB FROM MAYFIELD TWP	3,666	3,822	3,700	5,862	3,700	3,700
101-000-631.000	ADMINISTRATION FEE	666,563	697,152	707,931	707,931	707,931	750,146
101-000-665.000	INTEREST ON INVESTMENTS	55,555	14,991	25,100	14,793	20,010	20,000
101-000-667.000	BUILDING RENTAL	17,547	13,225	13,200	11,550	13,500	13,500
101-000-671.000	LEASE AGREEMENTS	120,020	126,295	126,295	125,895	126,295	126,295
101-000-679.000	MISCELLANEOUS REVENUE	4,047	5,015	5,000	966	5,000	5,000
101-000-680.000	MISCELLANEOUS REVENUE-NSF	1,541	2,168	1,500	2,198	1,700	1,500
101-000-689.000	CASH OVER & SHORT	7	56		(1)		
101-101-674.200	DONATIONS - YOUTH COUNCIL		1,000	1,000	1,000	1,000	1,000
101-105-477.000	CABLE FRANCHISE FEE	138,788	108,676	110,000	55,219	110,000	110,000
101-105-478.000	TELEPHONE FRANCHISE FEE	475	442	520	56	500	500
101-172-679.000	MISCELLANEOUS REVENUE	48,658	48,342	47,000	48,908	48,000	1,500
101-215-476.100	BUSINESS REGISTRATION LICENSE	4,810	2,093	4,000	12,195	15,000	15,000
101-215-658.215	PENALTY - BUSINESS LICENSE				140	100	100
101-256-616.000	GIS/MEDIA SERVICE REIMB.	8			12	12	
101-257-613.000	ADDRESS APPLICATION FEE	1,125	160	100	75	100	100
101-257-613.100	LOT SPLIT APPLICATION FEE	250	375	250	375	375	250
101-257-658.257	ACT 415 PENALTY				4,850	5,000	4,000
101-262-525.100	ELECTION GRANT		5,971				
101-262-676.100	REIMB-ELECTION EXPENSE	9,109			1,000	1,000	
101-266-636.249	LEGAL FEES - BUILDING DEPT	10,000	10,000	15,000	15,000	15,000	15,000
101-266-636.450	LEGAL FEES - LAND ACQU	50,000	50,000				
101-266-636.690	LEGAL FEES - HOUSING	2,500	2,500	2,500	2,500	2,500	2,500
101-266-679.000	MISCELLANEOUS REVENUE				19,244		
101-301-505.000	JUSTICE TRAINING FUNDS	2,903	2,007	2,200	1,250	2,200	2,200

BUDGET REPORT FOR LAPEER

Fund: 101 GENERAL FUND

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Revenue							
101-301-508.000	USDOJ GRANT		7,155				
101-301-548.000	STATE SHARED LIQUOR LICENSE	13,855	13,780	12,500	15,299	15,244	13,000
101-301-582.000	CONTRIB FROM MAYFIELD TWP	1,275	1,017	1,300	1,035	1,300	1,000
101-301-583.000	CONTRIB FROM LAPEER SCHOOLS	3,821	3,797	3,500	3,788	3,500	3,500
101-301-583.100	SCHOOL LIAISON OFFICER	45,800	9,800	31,000	11,970	41,000	55,000
101-301-606.000	COURT RESTITUTION	3,471	7,535	5,000	1,865	5,000	5,000
101-301-628.000	PHOTOCOPY CHARGES	3,420	2,467	3,000	2,603	3,000	2,500
101-301-630.000	POLICE SERVICE REIMBURSEMENT	3,167		2,500		2,500	2,500
101-301-640.000	WEED MOWING/SNOW REMOVAL	12,767	17,416	12,000	13,193	17,000	17,000
101-301-642.000	SALE OF FORFEITED PROP-GEN FORFEI						100
101-301-656.000	COURT FINES & COSTS	24,559	21,244	20,000	11,028	20,000	18,000
101-301-658.200	ABANDON VEHICLE SALES		1,862	1,500		1,500	1,000
101-301-674.100	DONATIONS	1,500	1,200	1,500	3,645	3,645	2,000
101-301-674.500	K9 DONATIONS			250		250	250
101-301-674.600	SCHOOL LIAISON-DONATIONS	3,150		500		500	250
101-301-679.000	MISCELLANEOUS REVENUE	3	849	250		250	250
101-301-679.100	GEN FORFEITURE- MISCELLANEOUS REV			50		50	50
101-336-543.000	STATE FIRE PROTECTION	41,644	42,350	21,000	44,266	44,266	45,000
101-336-615.000	FALSE ALARM FEES	(150)		100		100	
101-336-632.000	FIRE RUNS AND PROTECTION	428,094	433,749	440,000	403,824	440,000	450,000
101-336-632.100	FIRE RUNS-CITY	2,477	(1,500)	1,000	1,729	1,800	1,000
101-336-667.800	MOBILE TRAINING UNIT RENTAL			100		100	
101-336-679.000	MISCELLANEOUS REVENUE	3,269	3,754	1,500	12,304	11,354	1,500
101-441-492.000	ROW PERMITS	8,700	17,350	10,000	12,500	17,000	13,000
101-441-635.000	ENTRANCE SIGN MAINTENANCE FEE	875	875	875	875	875	875
101-690-524.002	MSHDA-SECTION 8	174,471	167,102	162,000	148,506	171,200	167,000
101-690-524.003	MSHDA SECT 8-EHV			20,000	20,784	21,000	4,800
101-690-676.000	REIMB-HOUSING SERVICES	38,000	38,000	43,000	39,417	43,000	45,000
101-721-494.000	ZONING PERMIT	13,400	11,481	10,000	9,275	10,000	10,000
101-721-617.000	SITE PLAN REVIEW FEES	8,239	5,879	5,000	9,931	10,000	10,000
101-931-584.231	CONTRIB FROM TIFA 1		27,812	21,353	21,385	44,842	21,000
101-931-584.232	CONTRIB FROM TIFA 2	10,614	12,131	12,131	14,285	14,285	16,000
101-931-584.233	CONTRIB FROM TIFA 3	495,879	502,552	500,000	116,962	117,562	123,000
101-931-584.234	CONTRIB FROM BROWNFIELD	260	259	260	326	326	326
101-931-584.248	CONTRIB FROM DDA	39,964	12,326	12,000	12,885	12,885	13,445
101-931-584.250	CONTRIB FROM LDFA	89,927	89,762	18,000	90,795	90,795	88,288
101-964-699.202	TRANS FROM MAJOR STREET FUND	9,418					
101-964-699.203	TRANS FROM LOCAL STREET FUND	9,418					
101-964-699.249	TRANS FROM BUILD DEPT FUND		13,218				
101-964-699.254	TRANS FROM SITE PLAN REV FUND	8,000					
101-964-699.287	TRANS FROM HOUSING RESRC FUND	10,000	10,000	10,000	10,000	10,000	9,000
101-964-699.396	TRANS FROM 2008 EQUIP FINANCI	3,936					
101-964-699.590	TRANS FROM WASTEWATER FUND	140,180					
101-964-699.602	TRANS FROM INFO TECH FUND	85,000	50,000				
101-964-699.603	TRANS FROM TELEPHONE COMM FUND	15,000	20,000	20,000	20,000	20,000	10,000
TOTAL REVENUE		10,824,903	9,840,241	10,175,313	9,656,124	9,884,667	9,964,377
ESTIMATED REVENUES - FUND 101		10,824,903	9,840,241	10,175,313	9,656,124	9,884,667	9,964,377

BUDGET REPORT FOR LAPEER

Fund: 101 GENERAL FUND

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
APPROPRIATIONS							
101	CITY COMMISSION	43,198	45,867	61,008	39,015	52,239	61,121
105	CABLE ADVISORY BOARD	118	131	138	187	187	196
172	CITY MANAGER	401,728	414,924	450,965	368,787	448,844	578,403
202	CITY INCOME TAX	237,697	255,417	222,180	191,416	231,738	243,775
215	CITY CLERK	232,100	238,020	250,284	205,640	248,100	270,556
247	BOARD OF REVIEW	838	915	1,460	921	1,368	1,591
253	FINANCE	568,345	634,529	554,616	456,596	556,426	585,134
256	GIS	63,769	39,314	53,854	34,348	51,357	72,071
257	CITY ASSESSOR	153,981	173,585	206,373	144,774	192,278	235,406
262	ELECTIONS	35,227	36,234	41,324	23,400	37,442	45,904
265	CITY HALL BLDG MAINTENANCE	98,134	42,146	46,268	36,498	47,012	49,872
266	CITY ATTORNEY	162,874	159,409	210,000	131,447	210,000	210,000
301	POLICE DEPARTMENT	3,273,085	3,410,493	3,700,873	3,060,312	3,683,969	4,089,497
336	FIRE DEPARTMENT	1,033,786	1,122,500	1,311,017	1,042,482	1,309,182	1,184,079
441	DEPARTMENT OF PUBLIC WORKS	1,010,238	986,878	1,136,139	787,625	1,095,790	978,507
690	HOUSING REHABILITATION	457,090	496,714	538,156	437,788	523,525	552,513
700	HOUSING COMMISSION				122		
721	PLANNING DEPARTMENT	283,588	320,265	322,706	284,622	326,100	342,572
966	TRANSFERS OUT	952,453	1,207,420	1,275,000	1,087,858	1,212,858	1,443,000
972	CONTRIB TO COMPONENT UNITS	1,151,644		1,176,086			
973	CONTRIBUTION TO TOWNSHIPS	76,070	106,553	77,000	76,341	76,342	85,434
975	CONTRIBUTION TO OTHER AGENCIES	2,000	2,000	2,000		1,500	1,500
990	GENERAL CONTINGENCY			100,000		100,000	100,000
991	DISASTER CONTINGENCY			1,000		1,000	1,000
TOTAL APPROPRIATIONS		10,237,963	9,693,314	11,738,447	8,410,179	10,407,257	11,132,131
NET OF REVENUES/APPROPRIATIONS - FUND 101		586,940	146,927	(1,563,134)	1,245,945	(522,590)	(1,167,754)
BEGINNING FUND BALANCE		3,018,686	3,605,630	3,752,546	3,752,546	3,752,546	
ENDING FUND BALANCE		3,605,626	3,752,557	2,189,412	4,998,491	3,229,956	(1,167,754)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 000							
ESTIMATED REVENUES							
101-000-402.000	CURRENT REAL PROPERTY TAX	2,060,421	2,165,525	2,200,000	2,202,116	2,200,000	2,425,000
101-000-402.010	TAXES-COMPONENT UNIT		(1,174,099)		(1,172,240)	(1,180,000)	(1,275,000)
101-000-410.000	CURRENT PERSONAL PROPERTY TAX	645,968	568,599	550,000	551,123	553,000	485,000
101-000-415.000	TAX CHARGEBACKS				(4,626)	(4,626)	(5,000)
101-000-432.010	IN LIEU OF TAXES-HOUSING	25,205	25,725	25,500	4,268	25,500	21,500
101-000-432.208	IN LIEU OF TAXES-COMM CTR	54,762	55,310	56,861	37,907	56,861	58,738
101-000-432.590	IN LIEU OF TAXES-WWTP FUND	109,563	110,659	93,180	62,120	93,180	92,946
101-000-432.591	IN LIEU OF TAXES-WATER FUND	49,412	49,906	38,573	25,715	38,573	38,627
101-000-437.000	INDUSTRIAL FACILITIES TAX	60,181	49,303	35,000	35,784	35,784	28,000
101-000-438.000	INCOME TAX	3,789,607	3,680,054	3,400,000	2,708,485	3,800,000	4,000,000
101-000-438.100	INCOME TAX FROM PROSECUTION	16,373	22,740	10,000	9,685	15,000	15,000
101-000-439.000	MMFLA FEES (MARIJUANA)	60,000		228,000		168,000	84,000
101-000-440.010	MOBILE HOME FEE-CRESTVIEW	270	270	270	675	270	270
101-000-440.020	MOBILE HOME FEE-HUNTER CREEK	2,394	2,405	2,400	3,614	2,400	2,400
101-000-445.000	PENALTY & INTEREST-PROP TAX	30,372	28,928	23,000	29,490	30,325	30,000
101-000-445.001	PENALTY & INTEREST-INCOME TAX	75,846	80,301	75,000	46,893	75,000	75,000
101-000-447.000	ADMIN FEE - PROP TAX	106,470	107,182	105,000	105,403	105,600	108,000
101-000-476.000	BUSINESS LICENSE & PERMIT	1,625	5,450	1,500	1,560	1,500	1,500
101-000-480.000	MARIJUANA APPLICATION FEE		95,000		180,000	180,000	140,000
101-000-528.000	FEDERAL GRANTS		366,134		448,471	448,471	448,471
101-000-568.000	METRO AUTHORITY ROW FEE	36,401	37,882			37,000	37,000
101-000-574.000	STATE SHARED SALE & USE TAX	809,058	923,455	862,564	503,616	925,000	930,000
101-000-581.300	CONTRIB LAPEER COMMUNITY FOUNDATI				2,777	2,777	
101-000-582.000	CONTRIB FROM MAYFIELD TWP	3,666	3,822	3,700	4,775	3,700	3,700
101-000-631.000	ADMINISTRATION FEE	666,563	697,152	707,931	471,954	707,931	750,146
101-000-665.000	INTEREST ON INVESTMENTS	55,308	14,650	25,000	10,141	20,000	20,000
101-000-667.000	BUILDING RENTAL	17,547	13,225	13,200	10,575	13,500	13,500
101-000-671.000	LEASE AGREEMENTS	120,020	126,295	126,295	125,095	126,295	126,295
101-000-679.000	MISCELLANEOUS REVENUE	3,047	5,015	5,000	816	5,000	5,000
101-000-680.000	MISCELLANEOUS REVENUE-NSF	1,541	2,168	1,500	1,598	1,700	1,500
101-000-689.000	CASH OVER & SHORT	7	56		37		
TOTAL ESTIMATED REVENUES		8,801,627	8,063,112	8,589,474	6,407,827	8,487,741	8,661,593
NET OF REVENUES/APPROPRIATIONS - 000 -		8,801,627	8,063,112	8,589,474	6,407,827	8,487,741	8,661,593

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

City Commission

Departmental Responsibilities/Missions: As the City's representative policy making body, the Mayor and five-member City Commission have responsibility for establishing overall City policy as well as setting the tone and direction of local government.

The 2022-2023 city commission budget includes functions, such as the actual Commission and Mayor compensation as established by the Local Officers Compensation Commission which is a commission established by Lapeer City Charter as well as membership participation in such organizations as the Michigan Municipal League, and other miscellaneous activities. Grouping these in one section is felt to be a more logical ordering of these activities.

A separate budget has been established for the Cable Advisory Board to fund the cost of franchise negotiations, attorney fees, providing for cable access and other related items.

Additional information on the City Commission and City Budget may be found on-line at:
https://www.ci.lapeer.mi.us/mayor_city_commission.php

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 101 - CITY COMMISSION							
ESTIMATED REVENUES							
101-101-674.200	DONATIONS - YOUTH COUNCIL		1,000	1,000	1,000	1,000	1,000
	TOTAL ESTIMATED REVENUES		1,000	1,000	1,000	1,000	1,000
APPROPRIATIONS							
101-101-702.000	SALARY & WAGES-PART TIME	19,782	19,450	20,000	9,138	20,000	20,000
101-101-715.000	SOCIAL SECURITY	1,871	1,488	1,530	699	1,530	1,530
101-101-720.000	WORKER'S COMPENSATION	49	41	50	12	50	50
101-101-827.000	MEMBERSHIPS & SUBSCRIPTION	5,969	5,245	6,000	4,761	6,000	6,000
101-101-830.000	CONFERENCES AND WORKSHOPS	2,660	1,232	9,000	7,065	9,000	11,000
101-101-830.100	TRAINING-BOARDS & COMMISSIONS	500		2,500		500	1,000
101-101-880.000	COMMUNITY PROMOTION	3,677	10,270	5,000	2,373	5,000	5,000
101-101-901.000	PRINTING	390		500		500	500
101-101-945.000	EQUIPMENT RENTAL-COMPUTER	1,627					
101-101-957.000	MAYOR'S EXCHANGE DAY			1,000			1,000
101-101-957.100	GOALS & OBJECTIVES		98	1,000			1,000
101-101-957.200	YOUTH COUNCIL			5,000		1,000	5,000
101-101-960.000	OTHER MISCELLANEOUS EXPENSE	500	17	1,000	514	1,000	1,000
101-101-969.000	LIABILITY INSURANCE	6,173	8,026	8,428	7,658	7,659	8,041
	TOTAL APPROPRIATIONS	43,198	45,867	61,008	32,220	52,239	61,121
	NET OF REVENUES/APPROPRIATIONS - 101 - CITY COMMIS	(43,198)	(44,867)	(60,008)	(31,220)	(51,239)	(60,121)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 105 - CABLE ADVISORY BOARD							
ESTIMATED REVENUES							
101-105-477.000	CABLE FRANCHISE FEE	138,788	108,676	110,000	55,219	110,000	110,000
101-105-478.000	TELEPHONE FRANCHISE FEE	475	442	520	46	500	500
	TOTAL ESTIMATED REVENUES	<u>139,263</u>	<u>109,118</u>	<u>110,520</u>	<u>55,265</u>	<u>110,500</u>	<u>110,500</u>
APPROPRIATIONS							
101-105-969.000	LIABILITY INSURANCE	<u>118</u>	<u>131</u>	<u>138</u>	<u>187</u>	<u>187</u>	<u>196</u>
	TOTAL APPROPRIATIONS	<u>118</u>	<u>131</u>	<u>138</u>	<u>187</u>	<u>187</u>	<u>196</u>
	NET OF REVENUES/APPROPRIATIONS - 105 - CABLE ADVIS	<u>139,145</u>	<u>108,987</u>	<u>110,382</u>	<u>55,078</u>	<u>110,313</u>	<u>110,304</u>

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

City Manager

Departmental Responsibilities/Mission: To provide recommendations to the City Commission regarding policy proposals; to provide to the City Commission advice regarding policy alternatives; to implement policy directives of the City Commission; to coordinate and supervise activities of the various City departments; and to carry out the general administration of City business.

Services Initiatives: With minor exceptions, the proposed FY2022-2023 City Manager's budget provides for a continuation of current services. Current services provided include: preparation of Commission agenda reports and policy recommendations; implementation of Commission policy directives; general supervision and oversight of departmental operations; budget development, recommendation and administration; representation and promotion of City interests on various boards and at various functions; grant monitoring and research; economic development; and when needed conduct general administrative studies and the development of administrative procedures intended to improve organizational effectiveness; and coordination of special events and projects.

Additional information on the City Manager Department may be found on-line at:
<https://www.ci.lapeer.mi.us/manager/index.php>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 172 - CITY MANAGER							
ESTIMATED REVENUES							
101-172-679.000	MISCELLANEOUS REVENUE	48,658	48,342	47,000	2,491	48,000	1,500
TOTAL ESTIMATED REVENUES		48,658	48,342	47,000	2,491	48,000	1,500
APPROPRIATIONS							
101-172-701.000	SALARY & WAGES-FULL TIME	193,249	197,744	211,048	136,818	211,048	266,238
101-172-702.000	SALARY & WAGES-PART TIME	902	172	5,000		5,000	5,000
101-172-715.000	SOCIAL SECURITY	14,654	15,335	15,516	10,440	15,516	19,976
101-172-716.000	HEALTH INSURANCE	43,982	45,673	55,317	38,639	55,317	95,789
101-172-716.100	DRUG CARD REIMBURSEMENT	480	464	500	210	500	500
101-172-717.000	LIFE INSURANCE	805	849	858	632	848	1,300
101-172-718.000	RETIREMENT SYSTEM	84,900	98,327	90,621	62,962	90,621	110,008
101-172-719.000	UNEMPLOYMENT COMPENSATION	11	10	11	10	11	16
101-172-720.000	WORKER'S COMPENSATION	584	574	650	238	450	575
101-172-727.000	OFFICE SUPPLIES	722	705	800	604	800	800
101-172-728.000	POSTAGE	1,032	613	1,000	513	1,000	1,000
101-172-807.000	OTHER PROFESSIONAL SERVICE	406	2,325	2,500	1,015	2,500	10,000
101-172-815.000	OTHER CONTRACTUAL SERVICE	2,668	1,930	3,000	2,344	3,000	5,000
101-172-827.000	MEMBERSHIPS & SUBSCRIPTION	845	582	1,000	418	1,000	2,000
101-172-830.000	CONFERENCES AND WORKSHOPS	5,079	83	5,000	3,899	5,000	8,000
101-172-874.000	RETIREE HEALTH INSURANCE	9,067	8,007	7,147	7,147	7,147	6,588
101-172-874.200	RETIREE HEALTH HSP EMPLR MATCH						1,500
101-172-880.000	COMMUNITY PROMOTION	204	2,492	5,000		5,000	5,000
101-172-901.000	PRINTING	367	654	750	150	750	750
101-172-922.000	TELEPHONE	1,262	1,210	1,400	710	1,400	1,700
101-172-941.000	EQUIPMENT RENTAL-CITY	18,157	13,939	17,588	11,725	17,588	12,865
101-172-943.000	EQUIPMENT RENTAL - PHONE	2,437	1,929	2,042	1,361	2,042	1,641
101-172-945.000	EQUIPMENT RENTAL-COMPUTER	6,508	8,421	8,679	5,786	8,679	7,243
101-172-960.000	OTHER MISCELLANEOUS EXPENSE	4,542	1,690	3,000	1,442	3,000	3,000
101-172-963.000	CITY-OWNED PROPERTY EXPENSES	8,832	8,860	12,500	7,097	10,575	11,860
101-172-969.000	LIABILITY INSURANCE	33	36	38	52	52	54
101-172-976.000	MACHINERY & EQUIPMENT		2,300				
TOTAL APPROPRIATIONS		401,728	414,924	450,965	294,212	448,844	578,403
NET OF REVENUES/APPROPRIATIONS - 172 - CITY MANAGE		(353,070)	(366,582)	(403,965)	(291,721)	(400,844)	(576,903)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Income Tax Division

Department Responsibilities/Mission: It is the responsibility of the Financial Services Department to oversee the Income Tax division. The Income Tax division enforces the City's Income Tax Ordinance by ensuring that those required to pay City Income Tax are filing their returns and paying the proper amounts.

Analysis and Explanation of Departmental Budget:

The Income Tax division provides for a continuation of current services to both City of Lapeer residents and businesses. The Income Tax division has been reviewing processes and automating services to provide better service to residents. The division recently started accepting e-filed returns and automated payroll withholdings for Lapeer businesses. The department is continually evaluating processes and training staff to keep up with the latest technology.

Additional information on the City Finance Department's Income Tax Division may be found on-line at:
https://www.ci.lapeer.mi.us/finance/income_tax/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 202 - CITY INCOME TAX							
APPROPRIATIONS							
101-202-701.000	SALARY & WAGES-FULL TIME	105,220	93,320	64,386	44,228	67,000	69,150
101-202-702.000	SALARY & WAGES-PART TIME	16,649	13,506	10,000	10,265	15,000	15,000
101-202-715.000	SOCIAL SECURITY	9,244	8,065	4,926	4,067	4,926	5,290
101-202-716.000	HEALTH INSURANCE	21,217	38,840	45,504	31,733	43,000	48,653
101-202-717.000	LIFE INSURANCE	255	179	193	82	115	115
101-202-718.000	RETIREMENT SYSTEM	37,082	38,561	18,677	15,657	22,932	25,436
101-202-719.000	UNEMPLOYMENT COMPENSATION	16	13	11	8	11	9
101-202-720.000	WORKER'S COMPENSATION	302	296	325	91	210	215
101-202-727.000	OFFICE SUPPLIES	422	937	350	205	600	600
101-202-728.000	POSTAGE	6,825	3,278	7,000	3,190	7,000	7,000
101-202-809.000	PROGRAMMING SERVICES	1,990	1,990	2,000	2,050	2,050	2,150
101-202-815.000	OTHER CONTRACTUAL SERVICE				5,176	10,600	11,100
101-202-827.000	MEMBERSHIPS & SUBSCRIPTION	1,257	750	750	450	750	750
101-202-830.000	CONFERENCES AND WORKSHOPS	551	1,620	3,000	487	1,500	2,000
101-202-874.000	RETIREE HEALTH INSURANCE	18,134	32,055	43,313	43,313	43,313	41,979
101-202-874.100	RETIREE DRUG CARD REIMBURSE	110	137	500	126	500	500
101-202-874.200	RETIREE HEALTH HSP EMPLR MATCH	1,137	507	1,932	1,918	1,918	2,043
101-202-900.000	ADVERTISING			100		100	100
101-202-901.000	PRINTING	2,715	3,412	4,000	2,008	4,000	4,000
101-202-934.100	EQUIPMENT MAINT-OTHER	4,326	10,652	9,000			
101-202-943.000	EQUIPMENT RENTAL - PHONE	1,393	1,102	875	583	875	615
101-202-945.000	EQUIPMENT RENTAL-COMPUTER	7,321	4,534	3,338	2,225	3,338	5,070
101-202-960.000	OTHER MISCELLANEOUS EXPENSE	1,531	1,663	2,000	1,671	2,000	2,000
TOTAL APPROPRIATIONS		237,697	255,417	222,180	169,533	231,738	243,775
NET OF REVENUES/APPROPRIATIONS - 202 - CITY INCOME		(237,697)	(255,417)	(222,180)	(169,533)	(231,738)	(243,775)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

City Clerk

Department Responsibilities/Mission:

By Charter, the City Clerk is the Clerk of the Commission and is responsible for keeping a public record of all proceedings of the Commission. The City Clerk is the official custodian of the City Seal and all documents and records which pertain to the city; administers oath of office; assist in development and/or preparation of ordinance amendments; certify all ordinance and resolutions enacted or passed by the Commission. The City Clerk's office is responsible for administering all City elections with the City Clerk serving as the Chief Election Officer of the City; provide and maintain petition filing materials. Additionally, the City Clerk's office is responsible for administration of the website, telephone system; processing special assessments and Industrial Facilities Tax requests as well as issuing a variety of licenses, including but not limited to; business registrations, precious metal and gem dealer, medical marihuana licenses and adult use marihuana licenses.

Analysis and Explanation of Departmental Budget:

The City Clerk's budget provides for a continuation of current services which include: election preparation for all elections required by Charter and statute; development of administrative procedures to improve organizational effectiveness; preparation of Commission agenda reports; preservation of municipal records; preparation of legal notices; arrangement and notification requirements relating to public hearings; business registration software system; continuation of codification modifications; promotion of City interests for all department personnel; general administrative studies; and maintain high ethical standards as a representative of the City.

An Explanation of Any New Programs/Activities:

With the implementation of the new BS&A software program for the business registration and other available licenses we now have the ability to maintain this information in one program as opposed to the multiple locations prior to implementation. This will require annual fees.

As the codification process was finalized, we can continue to have our local legislation to be gathered by topic and systematically arranged into accurate and enforceable code of law. General Code provides easy access to the City of Lapeer Charter, General Ordinances and Zoning Ordinance both online and in print. This will require an annual fee and updates a needed through amendment to current Charter and Ordinances.

As the 2020 Census continues, an evaluation of precinct boundaries will be needed. This will take place once information is provided to the City of Lapeer. Additional information on the City Clerk's Department may be found on-line at:

<https://www.ci.lapeer.mi.us/clerk/index.php>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 215 - CITY CLERK							
ESTIMATED REVENUES							
101-215-476.100	BUSINESS REGISTRATION LICENSE	4,810	2,093	4,000	11,820	15,000	15,000
101-215-658.215	PENALTY - BUSINESS LICENSE				60	100	100
TOTAL ESTIMATED REVENUES		4,810	2,093	4,000	11,880	15,100	15,100
APPROPRIATIONS							
101-215-701.000	SALARY & WAGES-FULL TIME	87,383	102,408	104,891	69,622	104,891	108,041
101-215-702.000	SALARY & WAGES-PART TIME	25,322	6,303	6,000	132	1,000	6,000
101-215-715.000	SOCIAL SECURITY	8,533	8,393	8,775	5,412	8,775	8,588
101-215-716.000	HEALTH INSURANCE	39,944	40,887	49,529	34,387	46,500	53,106
101-215-716.100	DRUG CARD REIMBURSEMENT		1,400				
101-215-717.000	LIFE INSURANCE	217	273	275	217	291	300
101-215-718.000	RETIREMENT SYSTEM	23,074	33,545	28,843	23,597	34,000	39,326
101-215-719.000	UNEMPLOYMENT COMPENSATION	20	11	8	9	10	9
101-215-720.000	WORKER'S COMPENSATION	248	297	370	122	300	300
101-215-727.000	OFFICE SUPPLIES	999	585	1,100	161	750	750
101-215-728.000	POSTAGE	47	180	1,000	698	1,000	1,200
101-215-807.000	OTHER PROFESSIONAL SERVICE	4,508	2,819	3,200	4,208	7,000	6,195
101-215-815.000	OTHER CONTRACTUAL SERVICE				133	300	300
101-215-827.000	MEMBERSHIPS & SUBSCRIPTION	230	430	550	416	550	550
101-215-830.000	CONFERENCES AND WORKSHOPS	12	1,366	2,900	811	2,900	3,100
101-215-860.000	AUTO EXPENSE	249	2,700	3,000	2,150	3,000	3,000
101-215-874.000	RETIREE HEALTH INSURANCE	36,008	28,180	29,020	29,020	29,020	28,804
101-215-874.100	RETIREE DRUG CARD REIMBURSE			500		500	500
101-215-874.200	RETIREE HEALTH HSP EMPLR MATCH	588	2,128	2,200	2,190	2,190	2,300
101-215-900.000	ADVERTISING	1,999	2,692	4,000	558	1,000	3,200
101-215-901.000	PRINTING	347	103	300		300	300
101-215-922.000	TELEPHONE	90	360	360	240	360	360
101-215-943.000	EQUIPMENT RENTAL - PHONE	348	276	292	195	292	205
101-215-945.000	EQUIPMENT RENTAL-COMPUTER	1,627	2,591	2,671	1,781	2,671	3,622
101-215-960.000	OTHER MISCELLANEOUS EXPENSE	277	93	500	27	500	500
101-215-976.999	MACHINERY & EQUIPMENT NON-CIP	30					
TOTAL APPROPRIATIONS		232,100	238,020	250,284	176,086	248,100	270,556
NET OF REVENUES/APPROPRIATIONS - 215 - CITY CLERK		(227,290)	(235,927)	(246,284)	(164,206)	(233,000)	(255,456)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 247 - BOARD OF REVIEW							
APPROPRIATIONS							
101-247-702.000	SALARY & WAGES-PART TIME	490	594	800	198	700	820
101-247-715.000	SOCIAL SECURITY	38	45	61	15	55	63
101-247-720.000	WORKER'S COMPENSATION	29	22	30		30	30
101-247-830.000	CONFERENCES AND WORKSHOPS					90	180
101-247-900.000	ADVERTISING	222	188	400		300	300
101-247-960.000	OTHER MISCELLANEOUS EXPENSE			100		100	100
101-247-969.000	LIABILITY INSURANCE	59	66	69	93	93	98
TOTAL APPROPRIATIONS		838	915	1,460	306	1,368	1,591
NET OF REVENUES/APPROPRIATIONS - 247 - BOARD OF RE		(838)	(915)	(1,460)	(306)	(1,368)	(1,591)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Department of Financial Services

Department Responsibilities/Mission: It is the responsibility of the Financial Services Department, under the direction of the Director of Financial Services, to provide for comprehensive management of the City's assets and provide to the City Commission, City Manager, and other Departments financial information in sufficient detail to assist them in carrying out their required duties. This is accomplished by ensuring that all taxable property within the City is properly assessed for the purpose of generating property taxes by the Assessment Division; monitoring and enforcement of the City's Income Tax Ordinance by the Income Tax Division ensures that those required to pay City Income Tax are filing their returns and paying the proper amounts; and by monitoring of cash investments; collection of taxes and other revenues; establishment and monitoring of internal controls; monitoring of Debt Service; Risk Management; and Fixed Assets, as well as establishment and maintenance of procedures within the Accounting/Data Processing Division.

Analysis and Explanation of Departmental Budget:

The Finance department provides for a continuation of current services to both City of Lapeer residents and all departments of the City. The Finance department completed the transition to the BSA Financial Software in FY2020-21. The department continues to evaluate processes and ensure staff is properly trained to provide the utmost customer service.

Additional information on the City Finance Department may be found on-line at:
<https://www.ci.lapeer.mi.us/finance/index.php>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 253 - FINANCE							
APPROPRIATIONS							
101-253-701.000	SALARY & WAGES-FULL TIME	228,774	321,838	265,867	175,098	265,867	273,874
101-253-704.000	OVERTIME-FULL TIME	437	127	437		100	127
101-253-715.000	SOCIAL SECURITY	17,471	24,864	21,077	13,648	21,077	21,710
101-253-716.000	HEALTH INSURANCE	41,900	68,392	72,871	51,440	72,871	77,666
101-253-716.100	DRUG CARD REIMBURSEMENT			100		100	100
101-253-717.000	LIFE INSURANCE	564	787	799	588	799	810
101-253-718.000	RETIREMENT SYSTEM	74,791	103,505	70,540	58,061	84,045	98,414
101-253-719.000	UNEMPLOYMENT COMPENSATION	27	30	20	23	21	24
101-253-720.000	WORKER'S COMPENSATION	761	551	546	309	546	545
101-253-727.000	OFFICE SUPPLIES	2,499	2,213	3,000	1,006	3,000	3,000
101-253-728.000	POSTAGE	4,896	4,426	5,500	1,958	5,500	5,500
101-253-729.000	COMPUTER SUPPLIES	815	552	1,000			
101-253-802.000	AUDITING	11,400	14,100	11,500	7,720	11,500	12,128
101-253-815.000	OTHER CONTRACTUAL SERVICE	88,912	8,851	12,000	9,935	12,000	12,000
101-253-827.000	MEMBERSHIPS & SUBSCRIPTION	323	385	700	315	700	685
101-253-830.000	CONFERENCES AND WORKSHOPS	1,146	200	2,000	942	2,000	2,000
101-253-860.000	AUTO EXPENSE	1,028	4,486	4,200	3,008	4,500	4,500
101-253-874.000	RETIREE HEALTH INSURANCE	48,194	47,597	41,372	41,372	41,372	39,200
101-253-874.100	RETIREE DRUG CARD REIMBURSE	224	85	250	65	250	250
101-253-874.200	RETIREE HEALTH HSP EMPLR MATCH	1,277	3,726	5,179	5,135	5,135	5,394
101-253-900.000	ADVERTISING	933	486	500		500	500
101-253-901.000	PRINTING	216	1,068	1,000	1,048	1,000	1,000
101-253-922.000	TELEPHONE	60	360	360	240	360	360
101-253-934.000	EQUIPMENT MAINT-COMPUTER	13,544	6,772				
101-253-934.100	EQUIPMENT MAINT-OTHER			500		500	500
101-253-942.000	EQUIPMENT RENTAL-OTHER	530	555	800			
101-253-943.000	EQUIPMENT RENTAL - PHONE	2,437	1,929	2,042	1,361	2,042	1,437
101-253-945.000	EQUIPMENT RENTAL-COMPUTER	14,642	14,898	14,688	9,792	14,688	17,384
101-253-960.000	OTHER MISCELLANEOUS EXPENSE	603	242	2,000	169	2,000	2,000
101-253-961.000	BAD DEBT WRITE-OFF	945	114	1,500		1,500	1,500
101-253-961.100	CHARGEBACKS/DLQ PPT WRITE-OFFS	7,699	(20)	10,000			
101-253-969.500	CRIME & BONDS INSURANCE	1,297	1,208	1,268	1,453	1,453	1,526
101-253-976.999	MACHINERY & EQUIPMENT NON-CIP		202	1,000		1,000	1,000
TOTAL APPROPRIATIONS		568,345	634,529	554,616	384,686	556,426	585,134
NET OF REVENUES/APPROPRIATIONS - 253 - FINANCE		(568,345)	(634,529)	(554,616)	(384,686)	(556,426)	(585,134)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Division of GIS/Mapping Department

Department Responsibilities/Mission: The GIS /Mapping Department works in conjunction with the assessing department to coordinate GIS activities for the entire city. The division is responsible for maintenance of the various data base sources used in our GIS. Mapping and GIS duties including creation of new and maintenance of existing maps, processing mapping and GIS requests for both internal and external, public and private sectors.

Analysis and Explanation of Department Budget: This office serves as the City's Mapping Department and GIS nerve center. The interests and needs of the various City departments are determined by the City GIS Committee which has representation from all of the major departments and divisions in the City. The GIS Division does the day-to-day maintenance and coordinates on going projects. The Mapping Department is responsible for map maintenance and sales of maps to the public as well as creation of maps for internal usage.

An Explanation of Any New Programs/Activities: A full scale GIS system will require the assistance and cooperation of the Planning and Public Services Departments and will also involve outside agencies, such as various county departments. We hope to enhance Aerial-photos for the GIS system. To be effective the photos should be rectified through a process known as Digital-Ortho photography. This is a very valuable tool for the city and will also be very valuable to our residents. The 1% administration fee on the tax bill, provides funding for this department. GIS projects are normally funded in equal shares from CIF (Capital Improvement Fund), WF (Water Fund) and WWTP (Wastewater Treatment Plant Fund).

Additional information on the Assessing/Mapping Department may be found on-line at:
<https://www.ci.lapeer.mi.us/finance/assessing/index.php>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 256 - GIS							
ESTIMATED REVENUES							
101-256-616.000	GIS/MEDIA SERVICE REIMB.	8			12	12	
TOTAL ESTIMATED REVENUES		8			12	12	
APPROPRIATIONS							
101-256-701.000	SALARY & WAGES-FULL TIME	14,765	18,774	19,500	12,891	19,500	30,485
101-256-702.000	SALARY & WAGES-PART TIME				2,106	4,000	
101-256-715.000	SOCIAL SECURITY	1,129	1,437	1,492	1,149	1,492	2,332
101-256-716.000	HEALTH INSURANCE	10,803	8,407	10,182	6,761	10,182	15,895
101-256-717.000	LIFE INSURANCE	50	47	50	40	50	100
101-256-718.000	RETIREMENT SYSTEM	5,704	10,165	9,053	6,245	9,053	13,461
101-256-719.000	UNEMPLOYMENT COMPENSATION		2	2	3	5	4
101-256-720.000	WORKER'S COMPENSATION	49	62	75	38	75	150
101-256-727.000	OFFICE SUPPLIES		420	500		500	500
101-256-729.000	COMPUTER SUPPLIES			500			
101-256-815.000	OTHER CONTRACTUAL SERVICE	24,927		10,000		5,000	5,000
101-256-830.000	CONFERENCES AND WORKSHOPS	1,342		1,000			3,000
101-256-874.200	RETIREE HEALTH HSP EMPLR MATCH						144
101-256-960.000	OTHER MISCELLANEOUS EXPENSE	5,000		500		500	
101-256-976.999	MACHINERY & EQUIPMENT NON-CIP			1,000		1,000	1,000
TOTAL APPROPRIATIONS		63,769	39,314	53,854	29,233	51,357	72,071
NET OF REVENUES/APPROPRIATIONS - 256 - GIS		(63,761)	(39,314)	(53,854)	(29,221)	(51,345)	(72,071)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Division of Assessor/Mapping Department

Department Responsibilities/Mission: The Assessor's Office is responsible for the appraisal, assessment and defense of all taxable properties both real and personal within the City of Lapeer and to establish the base upon which all City, County and School advalorem property taxes shall be levied and collected as mandated by the General Property Tax Laws of the State of Michigan. The Assessor's office also serves as the City's mapping department and GIS coordinator. A review and reassessment of all taxable properties is performed annually and a complete physical reappraisal for each class of property should be conducted every five years. Homestead exemption updating and maintenance must be conducted on a continual basis throughout the year. Mapping and GIS duties include creation of new and maintenance of existing maps, processing mapping and GIS requests for both internal and external, public and private sectors. The GIS responsibilities also include the facilitation and coordination of GIS input from all city departments. Additional areas and duties covered by the Assessor's Office include zoning questions, mailing lists, revenue projections, information and assistance in both assessment and non-assessment related matters and assigning addresses.

Analysis and Explanation of Department Budget: The City's property tax base has been expanding rapidly over the last few years and the amount of records and information required for proper assessment administration has reached the point where automation and personnel expansion are a necessity. In addition to State and City mandated assessment duties, the Assessor's Office performs a multitude of additional functions requiring interchange and cooperation with various State, County and City agencies and departments. The importance of this role is increasing rapidly as we enter an ever more demanding age of information. The Assessor's Office is also a highly visible operation having extensive contact with the general public and a multitude of private agencies and companies. This office also serves as the City's Mapping Department and GIS nerve center.

An Explanation of Any New Programs/Activities: Continual automation of assessing records and new program initiatives are necessary to meet the growing demands of assessing reform, efficient assessment, mapping and GIS administration. This will be accomplished through coordinating integration and upgrading of existing programs as well as ensuring the Assessor's office is adequately staffed to meet these demands. This year will be another challenging year for all assessment administrators due to the complexity and extra requirements of the new tax laws but the information distribution component of this office is becoming even more demanding and essential.

Additional information on the Assessing/Mapping Department may be found on-line at:
<https://www.ci.lapeer.mi.us/finance/assessing/index.php>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 257 - CITY ASSESSOR							
ESTIMATED REVENUES							
101-257-496.000	LOT SPLIT APPLICATION FEE	250	375	250	375	375	250
101-257-613.000	ADDRESS APPLICATION FEE	1,125	160	100	75	100	100
101-257-658.257	ACT 415 PENALTY				4,441	5,000	4,000
TOTAL ESTIMATED REVENUES		1,375	535	350	4,891	5,475	4,350
APPROPRIATIONS							
101-257-701.000	SALARY & WAGES-FULL TIME	34,451	43,795	45,500	30,078	45,500	88,465
101-257-702.000	SALARY & WAGES-PART TIME		21,418	35,000	16,900	26,000	
101-257-715.000	SOCIAL SECURITY	2,636	4,992	6,158	3,598	6,158	6,768
101-257-716.000	HEALTH INSURANCE	16,205	19,616	23,759	15,775	23,759	49,225
101-257-717.000	LIFE INSURANCE	74	109	110	92	125	200
101-257-718.000	RETIREMENT SYSTEM	13,308	23,717	21,124	14,572	21,124	36,207
101-257-719.000	UNEMPLOYMENT COMPENSATION	6	15	20	7	10	12
101-257-720.000	WORKER'S COMPENSATION	97	204	195	138	195	350
101-257-727.000	OFFICE SUPPLIES	72	333	500	792	1,000	1,000
101-257-728.000	POSTAGE	1,678	1,732	3,000	335	2,500	2,500
101-257-801.000	APPRAISAL	5,312	5,409	10,000	3,303	6,000	12,000
101-257-807.000	OTHER PROFESSIONAL SERVICE			1,500		1,500	500
101-257-815.000	OTHER CONTRACTUAL SERVICE	46,845	23,926	30,000	18,864	30,000	10,000
101-257-827.000	MEMBERSHIPS & SUBSCRIPTION	990	1,000	1,100	817	1,100	1,300
101-257-830.000	CONFERENCES AND WORKSHOPS	832	204	1,500	633	1,500	2,000
101-257-860.000	AUTO EXPENSE			250	34	250	250
101-257-874.000	RETIREE HEALTH INSURANCE	18,180	16,155	14,412	14,412	14,412	13,281
101-257-874.100	RETIREE DRUG CARD REIMBURSE	483	147	750	461	750	750
101-257-874.200	RETIREE HEALTH HSP EMPLR MATCH						576
101-257-900.000	ADVERTISING		150	200		200	200
101-257-901.000	PRINTING	982	1,181	1,500	432	1,200	1,200
101-257-934.100	EQUIPMENT MAINT-OTHER	263	289	300			
101-257-943.000	EQUIPMENT RENTAL - PHONE	696	551	583	389	583	410
101-257-945.000	EQUIPMENT RENTAL-COMPUTER	10,819	8,615	8,212	5,475	8,212	6,012
101-257-960.000	OTHER MISCELLANEOUS EXPENSE	8	27	200		100	100
101-257-963.100	PROPERTY TAXES-LOCAL UNIT	44		500		100	100
101-257-976.999	MACHINERY & EQUIPMENT NON-CIP						2,000
TOTAL APPROPRIATIONS		153,981	173,585	206,373	127,107	192,278	235,406
NET OF REVENUES/APPROPRIATIONS - 257 - CITY ASSESS		(152,606)	(173,050)	(206,023)	(122,216)	(186,803)	(231,056)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 262 - ELECTIONS							
ESTIMATED REVENUES							
101-262-525.100	ELECTION GRANT		5,971				
101-262-676.100	REIMB-ELECTION EXPENSE	9,109			1,000	1,000	
TOTAL ESTIMATED REVENUES		9,109	5,971		1,000	1,000	
APPROPRIATIONS							
101-262-702.000	SALARY & WAGES-PART TIME	7,195	16,052	7,000	3,292	7,000	7,000
101-262-704.000	OVERTIME-FULL TIME	2,207	3,460	2,207	1,023	1,500	2,221
101-262-715.000	SOCIAL SECURITY	169	325	250	93	250	250
101-262-718.000	RETIREMENT SYSTEM	713	1,635		470	600	800
101-262-719.000	UNEMPLOYMENT COMPENSATION	4	9	4	2	4	5
101-262-720.000	WORKER'S COMPENSATION	42	33	45	9	45	45
101-262-727.000	OFFICE SUPPLIES	5,151	2,886	2,500	2,455	2,500	5,100
101-262-728.000	POSTAGE	1,976	1,652	3,000	995	3,000	3,500
101-262-807.000	OTHER PROFESSIONAL SERVICE	120		500	222	500	500
101-262-809.000	PROGRAMMING SERVICES	675	2,250	4,500	825	825	4,500
101-262-830.000	CONFERENCES AND WORKSHOPS	520	953	2,900	75	2,900	3,100
101-262-860.000	AUTO EXPENSE			100			100
101-262-900.000	ADVERTISING	1,157		2,500	896	2,500	2,500
101-262-901.000	PRINTING	2,651		5,500	1,793	5,500	5,500
101-262-943.000	EQUIPMENT RENTAL - PHONE	348	276	292	195	292	205
101-262-945.000	EQUIPMENT RENTAL-COMPUTER	6,508	6,477	6,676	4,451	6,676	7,243
101-262-960.000	OTHER MISCELLANEOUS EXPENSE	491	226	500	160	500	500
101-262-976.000	MACHINERY & EQUIPMENT	5,300		2,850	2,835	2,850	2,835
TOTAL APPROPRIATIONS		35,227	36,234	41,324	19,791	37,442	45,904
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS		(26,118)	(30,263)	(41,324)	(18,791)	(36,442)	(45,904)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

City Hall Building Maintenance Department

Department Responsibilities/ Missions:

The Department's responsibility is to maintain City Hall in a way that provides a professional setting for City personnel and residents, in addition to providing a healthy and clean work environment.

Analysis and Explanation of Departmental Budget:

The Building Department is funded through the General Fund.

An Explanation of any new Programs/Activities:

This building does not have a full-time maintenance person. The cleaning duties are fulfilled through a private cleaning service. Miscellaneous maintenance duties are completed by the Department of Public Works. Building maintenance includes the following tasks but are not limited to these items: drywall repairs, plumbing repairs as needed, maintenance on heating and cooling system, paint touch-up, landscaping, trash hauling, recycling, City limit signs, monthly inspections, supply purchases; Salting of parking lot and sidewalks and snow removal at City Hall. The Parks Department assists with yard maintenance and snow removal.

http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 265 - CITY HALL BLDG MAINTENANCE							
APPROPRIATIONS							
101-265-701.000	SALARY & WAGES-FULL TIME	309	224	13		13	13
101-265-715.000	SOCIAL SECURITY	45	17	1		1	1
101-265-716.000	HEALTH INSURANCE		34	5		5	6
101-265-718.000	RETIREMENT SYSTEM	217	107	5		5	6
101-265-782.000	MATERIAL AND SUPPLIES	1,439	766	1,500	247	1,500	1,500
101-265-808.000	JANITORIAL SERVICES	10,999	12,331	13,000	7,200	13,000	13,000
101-265-810.000	HEATING, VENT & AIR COND	1,795	1,711	2,000	630	2,000	2,000
101-265-920.000	ELECTRIC	13,170	10,940	12,000	6,369	12,000	12,000
101-265-921.000	GAS	4,306	3,713	4,500	2,149	4,500	7,000
101-265-923.000	WATER AND SEWER	978	1,602	1,200	945	1,650	1,800
101-265-930.000	BUILDING & GROUNDS MAINTENANCE	26,487	7,525	10,000	8,140	10,000	10,000
101-265-969.000	LIABILITY INSURANCE	335	372	390	528	528	555
101-265-969.100	PROPERTY INSURANCE	1,434	1,504	1,654	1,810	1,810	1,991
101-265-975.000	BUILDINGS	36,620					
101-265-975.999	BUILDINGS NON-CIP		1,300				
TOTAL APPROPRIATIONS		98,134	42,146	46,268	28,018	47,012	49,872
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL B		(98,134)	(42,146)	(46,268)	(28,018)	(47,012)	(49,872)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

City Attorney

Departmental Responsibilities/Mission: Provision of legal advice and defense to the City Commission and to all City departments regarding relevant non-property municipal matters.

Services/Initiatives: The FY2022-2023 proposed budget for the City Attorney represents a continuation of current contracted services. This budget also incorporates jury and witness fees, as well as an amount for the use of an outside labor attorney. Additionally, a line item has been added to fulfill Commissioner request to specifically pay for marijuana related litigation.

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 266 - CITY ATTORNEY							
ESTIMATED REVENUES							
101-266-636.249	LEGAL FEES - BUILDING DEPT	10,000	10,000	15,000	10,000	15,000	15,000
101-266-636.450	LEGAL FEES - LAND ACQU	50,000	50,000				
101-266-636.690	LEGAL FEES - HOUSING	2,500	2,500	2,500	1,667	2,500	2,500
TOTAL ESTIMATED REVENUES		62,500	62,500	17,500	11,667	17,500	17,500
APPROPRIATIONS							
101-266-826.000	CITY ATTORNEY FEE	160,588	134,847	175,000	107,180	175,000	175,000
101-266-826.100	OTHER LEGAL FEE	2,286	6,487	10,000	2,663	10,000	10,000
101-266-826.200	MARIJUANA LEGAL FEES		18,075	25,000	7,742	25,000	25,000
TOTAL APPROPRIATIONS		162,874	159,409	210,000	117,585	210,000	210,000
NET OF REVENUES/APPROPRIATIONS - 266 - CITY ATTORN		(100,374)	(96,909)	(192,500)	(105,918)	(192,500)	(192,500)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Police Department

Department Responsibilities/Mission:

It is the responsibility of the City of Lapeer Police Department to provide modern effective law enforcement services through professionalism, courtesy, and fairness and to protect and assist all persons whether residents or guests within the City of Lapeer. It is our duty to provide these services to the public in a timely, efficient, and fiscally responsible manner.

Our mission is to respect and uphold the public trust, enforce the ordinances of the City of Lapeer, the laws of the State of Michigan and maintain social order. We provide our citizens with highly trained officers, effective educational programs and quality community outreach services while continuing to build and develop strong community partnerships with our citizens, customers, and business owners.

Analysis and Explanation of Departmental Budget:

The proposed Police Department budget remains conservative in nature. Although the budget reflects increases in some areas, amounts represent the essential cost necessary to provide high quality services. Request for officer training and equipment have remained relatively stable while continuing to provide our officers with modern methodologies in training along with providing the high-quality equipment that is required for a modern police department to keep our officers at a safe and professional level.

It is the intention of the police department to continue our agreement with Lapeer Community Schools with two Officers assigned as School Resource Officers (SRO). The School Resource Officer handles all police calls for service within the school environment. An SRO provides educational and awareness programs for both students and faculty; they are a trusted point of personal contact for the students while also providing an increased level of security helping to create a safe learning environment.

An Explanation of Any New Programs/Activities:

The Police Department seeks to expand upon our equipment capabilities to rapidly respond to active threats and increase our current amount of available AED units. Infrastructure upgrades at the Public Safety Building are requested to include ceiling tile replacement and cement flatwork removal and replacement in the parking lot and walking areas. The department will seek to implement the promotional process for the ranks of Lieutenant and Sergeant.

The department will continue addressing the issues of opioid addiction, juvenile usage of vaping products, mental health, and suicide prevention by building upon our community-based partnerships.

Additional information on the Police Department may be found on-line at:

<http://www.ci.lapeer.mi.us/police2.php> and [http://www.facebook.com/lapeer city police department](http://www.facebook.com/lapeer-city-police-department)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 301 - POLICE DEPARTMENT							
ESTIMATED REVENUES							
101-301-505.000	JUSTICE TRAINING FUNDS	2,903	2,007	2,200	1,250	2,200	2,200
101-301-507.000	SCHOOL LIAISON OFFICER	45,800	9,800	31,000		41,000	55,000
101-301-508.000	USDOJ GRANT		7,155				
101-301-542.000	POLICE SERVICE REIMBURSEMENT	3,167		2,500		2,500	2,500
101-301-548.000	STATE SHARED LIQUOR LICENSE	13,855	13,780	12,500	15,272	15,244	13,000
101-301-582.000	CONTRIB FROM MAYFIELD TWP	1,275	1,017	1,300	633	1,300	1,000
101-301-583.000	CONTRIB FROM LAPEER SCHOOLS	3,821	3,797	3,500	2,343	3,500	3,500
101-301-606.000	COURT RESTITUTION	3,471	7,535	5,000	1,650	5,000	5,000
101-301-628.000	PHOTOCOPY CHARGES	3,420	2,467	3,000	2,213	3,000	2,500
101-301-640.000	WEED MOWING/SNOW REMOVAL	12,767	17,416	12,000	13,055	17,000	17,000
101-301-642.000	SALE OF FORFEITED PROP-GEN FORFEI						100
101-301-656.000	COURT FINES & COSTS	24,559	21,244	20,000	9,348	20,000	18,000
101-301-658.200	ABANDON VEHICLE SALES		1,862	1,500		1,500	1,000
101-301-674.100	DONATIONS	1,500	1,200	1,500	3,645	3,645	2,000
101-301-674.500	K9 DONATIONS			250		250	250
101-301-674.600	SCHOOL LIAISON-DONATIONS	3,150		500		500	250
101-301-679.000	MISCELLANEOUS REVENUE	3	849	250		250	250
101-301-679.100	GEN FORFEITURE- MISCELLANEOUS REV			50		50	50
TOTAL ESTIMATED REVENUES		119,691	90,129	97,050	49,409	116,939	123,600
APPROPRIATIONS							
101-301-701.000	SALARY & WAGES-FULL TIME	1,453,646	1,492,278	1,592,664	1,040,231	1,560,000	1,708,373
101-301-702.000	SALARY & WAGES-PART TIME	26,536	25,307	42,300	19,261	32,000	50,286
101-301-704.000	OVERTIME-FULL TIME	66,896	29,428	66,360	35,181	66,360	71,588
101-301-715.000	SOCIAL SECURITY	27,104	27,227	30,621	19,163	30,621	29,350
101-301-716.000	HEALTH INSURANCE	459,025	459,614	600,196	412,484	575,000	639,150
101-301-717.000	LIFE INSURANCE	3,332	3,913	3,850	3,320	4,454	4,700
101-301-718.000	RETIREMENT SYSTEM	522,013	651,485	602,087	468,868	670,000	814,398
101-301-719.000	UNEMPLOYMENT COMPENSATION	128	121	200	140	200	214
101-301-720.000	WORKER'S COMPENSATION	24,210	21,140	27,000	10,970	21,000	21,500
101-301-727.000	OFFICE SUPPLIES	2,569	2,112	3,500	927	3,500	3,500
101-301-727.100	SCHOOL LIAISON-OFFICE SUPPLIES		38	1,000		1,000	1,000
101-301-728.000	POSTAGE	610	669	900	201	900	900
101-301-729.000	COMPUTER SUPPLIES	1,781	1,796	2,100	594	2,100	2,350
101-301-741.000	UNIFORMS	12,146	12,722	23,125	4,278	23,125	23,825
101-301-741.100	SCHOOL LIAISON-UNIFORMS	250	193	750	17	750	1,500
101-301-782.000	MATERIAL AND SUPPLIES	5,102	4,718	6,490	2,152	6,490	8,000
101-301-782.200	K9 MATERIAL AND SUPPLIES	81	488	750	19	750	750
101-301-807.000	OTHER PROFESSIONAL SERVICE		527	1,000	585	1,000	1,500
101-301-812.000	ABANDON VEHICLE COSTS			1,000	398	1,000	1,000
101-301-815.000	OTHER CONTRACTUAL SERVICE	21,887	22,530	30,670	10,795	20,670	35,500
101-301-827.000	MEMBERSHIPS & SUBSCRIPTION	355	350	565	523	565	925
101-301-830.000	CONFERENCES AND WORKSHOPS	1,472	2,953	5,000	2,491	5,000	5,000
101-301-830.200	K9 CONFERENCES AND WORKSHOPS	25	116	1,100		1,100	1,100
101-301-830.300	SCHOOL LIAISON-CONFERENCES AND WO	790	(12)	2,000	825	2,000	2,800
101-301-830.400	JUSTICE TRAINING CONF AND WORKSHO	2,903	2,007	2,200	1,250	2,200	2,200

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 301 - POLICE DEPARTMENT							
APPROPRIATIONS							
101-301-851.000	RADIO EXPENSE		872	1,250	169	1,250	1,250
101-301-874.000	RETIREE HEALTH INSURANCE	263,846	257,287	272,053	272,053	272,053	288,151
101-301-874.100	RETIREE DRUG CARD REIMBURSE	2,091	1,805	3,500	1,108	3,500	3,500
101-301-874.200	RETIREE HEALTH HSP EMPLR MATCH	12,310	13,902	17,741	15,614	17,741	18,925
101-301-900.000	ADVERTISING	143	352	1,000	500	1,000	1,000
101-301-901.000	PRINTING						1,500
101-301-920.000	ELECTRIC	7,560	7,923	9,000	4,633	9,000	10,720
101-301-921.000	GAS	2,806	1,882	4,250	1,363	4,250	5,100
101-301-922.000	TELEPHONE	2,257	2,438	3,200	1,622	3,200	3,200
101-301-923.000	WATER AND SEWER	688	1,181	1,400	682	1,400	1,680
101-301-930.000	BUILDING & GROUNDS MAINTENANCE	16,427	22,638	23,200	7,914	23,200	24,400
101-301-934.000	EQUIPMENT MAINT-COMPUTER	137	216	500	452	500	500
101-301-934.100	EQUIPMENT MAINT-OTHER	775	766	2,000	284	2,500	2,500
101-301-941.000	EQUIPMENT RENTAL-CITY	246,606	242,249	234,190	156,127	234,190	213,668
101-301-942.000	EQUIPMENT RENTAL-OTHER			500			
101-301-943.000	EQUIPMENT RENTAL - PHONE	5,573	6,612	4,959	3,306	4,959	3,487
101-301-945.000	EQUIPMENT RENTAL-COMPUTER	34,165	29,796	36,386	24,257	36,386	40,201
101-301-960.000	OTHER MISCELLANEOUS EXPENSE	2,985	1,976	3,500	1,616	3,500	3,500
101-301-960.100	SCHOOL LIAISON-MISCELLANEOUS	330		1,500		1,500	1,500
101-301-960.200	GEN FORFEITURE-MISCELLANEOUS		385	500		500	500
101-301-965.000	MISCELLANEOUS - DONATIONS		1,000	1,500	500	1,500	1,500
101-301-969.000	LIABILITY INSURANCE	20,489	22,984	24,133	22,962	22,963	24,110
101-301-969.100	PROPERTY INSURANCE	935	971	1,068	990	990	1,089
101-301-969.400	MARINE INSURANCE	109	109	115	102	102	107
101-301-976.000	MACHINERY & EQUIPMENT	17,919	26,784				
101-301-976.200	K9 MACHINERY & EQUIPMENT	500	3,425	500		500	500
101-301-976.300	GEN FORFEITURE-MACHINERY & EQUIPM	110	927	1,500	1,176	1,500	1,500
101-301-976.999	MACHINERY & EQUIPMENT NON-CIP	1,463	293	4,000	3,171	4,000	4,000
TOTAL APPROPRIATIONS		3,273,085	3,410,493	3,700,873	2,555,274	3,683,969	4,089,497
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPA		(3,153,394)	(3,320,364)	(3,603,823)	(2,505,865)	(3,567,030)	(3,965,897)

CITY OF LAPEER
DEPARTMENTAL BUDGET SUMMARY

Fire & Rescue Department

Department Responsibilities/Mission:

The Fire & Rescue Department provides fire protection, rescue, and operations level hazardous materials response services to the citizens of the City of Lapeer, and through contracts to the residents of Lapeer, Mayfield and Oregon Townships. Our Fire Marshal and Fire Inspector conduct fire safety inspections in business, commercial, and industrial occupancies in the City and Lapeer Township, enforcing the respective jurisdiction's adopted Fire Code. The department also provides fire safety education services to the residents and businesses within our protection area.

Our mission is to provide exceptional fire and life safety services to those in our community. We do this by promptly and professionally responding to the needs of our residents with the goal of protecting life and property through fire suppression, fire prevention and education, emergency mitigation, and humble customer service.

Analysis and Explanation of Department Budget:

We continue to be fiscally responsible with our proposed budget remaining essentially the same as in the past several years. What proposed growth there is to the budget is reflective of contractual increases, requests for needed safety related equipment, and requests for replacement of some existing equipment. The balance of the proposed budget remains at the same levels. This budget will allow the department to enhance the safety of our personnel and to continue to provide the levels of service our residents have come to expect.

An Explanation of Any New Programs/Activities:

We continue to examine ways in which the department can maintain or expand the services provided to our citizens. One of the new programs we will be starting as part of our community risk reduction plan is providing CPR education to the community. Furthermore, we will continue to offer smoke and carbon monoxide alarms to those in our protection area. Having working smoke alarms is vital to preventing fire injuries and death. Lastly, we will continue to look for innovative ways to respond to disasters and emergencies which will allow us to operate more safely and efficiently.

Additional information on the Fire Department is continuously shared with our community members via our social media accounts and City website:

City Website - http://www.ci.lapeer.mi.us/fire_and_rescue/index.php

Facebook - <https://www.facebook.com/lapeerfd>

Twitter - <https://twitter.com/lapeerfd>

LinkedIn - <https://www.linkedin.com/company/city-of-lapeer-fire-and-rescue-department>

Ring Neighbors Public Safety - <https://ring.com/neighbors>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 336 - FIRE DEPARTMENT							
ESTIMATED REVENUES							
101-336-543.000	STATE FIRE PROTECTION	41,644	42,350	21,000	44,266	44,266	45,000
101-336-615.000	FALSE ALARM FEES	(150)		100		100	
101-336-632.000	FIRE RUNS AND PROTECTION	428,094	433,749	440,000	330,402	440,000	450,000
101-336-632.100	FIRE RUNS-CITY	2,477	(1,500)	1,000	1,729	1,800	1,000
101-336-667.800	MOBILE TRAINING UNIT RENTAL			100		100	
101-336-679.000	MISCELLANEOUS REVENUE	3,269	3,754	1,500	11,354	11,354	1,500
TOTAL ESTIMATED REVENUES		475,334	478,353	463,700	387,751	497,620	497,500
APPROPRIATIONS							
101-336-701.000	SALARY & WAGES-FULL TIME	274,322	314,605	355,190	286,603	355,190	259,174
101-336-702.000	SALARY & WAGES-PART TIME	137,767	135,897	195,000	105,791	195,000	195,000
101-336-702.200	MOBILE TRAINING SALARY & WAGES-PA			50		50	50
101-336-715.000	SOCIAL SECURITY	19,084	19,930	22,028	16,359	22,028	22,717
101-336-716.000	HEALTH INSURANCE	99,415	97,756	117,892	75,431	117,892	123,438
101-336-716.100	DRUG CARD REIMBURSEMENT	85	127	75	195	200	200
101-336-717.000	LIFE INSURANCE	1,058	1,121	1,130	901	1,300	1,100
101-336-718.000	RETIREMENT SYSTEM	114,010	125,851	148,100	120,133	148,100	100,444
101-336-719.000	UNEMPLOYMENT COMPENSATION	22	25	27	36	50	53
101-336-720.000	WORKER'S COMPENSATION	12,010	9,531	12,243	8,080	12,243	13,000
101-336-727.000	OFFICE SUPPLIES	1,738	597	2,000	926	2,000	3,000
101-336-728.000	POSTAGE	475	567	750	404	750	750
101-336-729.000	COMPUTER SUPPLIES	1,069	972	1,250	494	1,250	
101-336-741.000	UNIFORMS	40,083	43,926	54,080	24,319	54,080	45,345
101-336-782.000	MATERIAL AND SUPPLIES	13,144	7,841	18,530	5,172	18,530	16,930
101-336-782.300	MOBILE TRAINING-MATERIAL AND SUPP			50		50	50
101-336-807.000	OTHER PROFESSIONAL SERVICE	2,136	1,463	6,500	792	3,000	3,500
101-336-815.000	OTHER CONTRACTUAL SERVICE	6,776	9,744	10,750	3,700	10,750	20,785
101-336-827.000	MEMBERSHIPS & SUBSCRIPTION	5,751	3,821	3,990	4,456	3,990	4,975
101-336-830.000	CONFERENCES AND WORKSHOPS	2,646	3,050	7,500	2,960	7,500	7,500
101-336-851.000	RADIO EXPENSE	1,422	2,870	2,570	1,304	2,570	
101-336-874.000	RETIREE HEALTH INSURANCE			29,020	29,020	29,020	28,804
101-336-874.200	RETIREE HEALTH HSP EMPLR MATCH				481	481	2,550
101-336-900.000	ADVERTISING	1,078	784	1,300	280	1,300	300
101-336-920.000	ELECTRIC	7,559	7,923	9,000	4,633	9,000	10,720
101-336-921.000	GAS	2,806	4,125	4,000	1,363	4,000	5,100
101-336-922.000	TELEPHONE	1,775	2,223	2,000	1,473	2,000	2,000
101-336-923.000	WATER AND SEWER	1,499	3,542	3,600	2,046	3,600	3,800
101-336-930.000	BUILDING & GROUNDS MAINTENANCE	22,064	26,579	23,200	9,596	17,000	24,400
101-336-933.000	VEHICLE-MACH OPER & MAINT	17,059	24,620	26,000	8,765	26,000	25,000
101-336-941.000	EQUIPMENT RENTAL-CITY	170,307	182,055	159,386	106,257	159,386	182,380
101-336-942.000	EQUIPMENT RENTAL-OTHER			500			
101-336-943.000	EQUIPMENT RENTAL - PHONE	2,437	1,929	2,626	1,751	2,626	1,846
101-336-944.000	HYDRANT RENTAL	5,700	5,700	5,700	3,800	5,700	5,700
101-336-945.000	EQUIPMENT RENTAL-COMPUTER	26,031	20,728	21,364	14,243	21,364	22,817
101-336-960.000	OTHER MISCELLANEOUS EXPENSE	1,285	9,822	2,000	2,351	2,000	2,000
101-336-962.000	COMMUNITY RISK REDUCTION	1,520	167	6,762	100	6,762	4,000

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 336 - FIRE DEPARTMENT							
APPROPRIATIONS							
101-336-962.100	FIRE INCIDENT				8,160	8,500	5,000
101-336-969.000	LIABILITY INSURANCE	571	651	683	913	913	959
101-336-969.100	PROPERTY INSURANCE	935	971	1,068	990	990	1,089
101-336-969.200	AUTOMOBILE INSURANCE	19,828	19,039	19,991	18,858	18,858	19,801
101-336-969.400	MARINE INSURANCE	1,249	1,249	1,312	1,359	1,359	1,427
101-336-969.600	VOLUNTEER FIREFIGHTER'S INSUR	6,212	6,084	6,500	2,675	6,500	6,500
101-336-976.000	MACHINERY & EQUIPMENT		18,637	19,600	18,676	19,600	
101-336-976.999	MACHINERY & EQUIPMENT NON-CIP	10,858	5,978	5,700		5,700	9,875
TOTAL APPROPRIATIONS		1,033,786	1,122,500	1,311,017	895,846	1,309,182	1,184,079
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE DEPART		(558,452)	(644,147)	(847,317)	(508,095)	(811,562)	(686,579)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Department of Public Works

Department Responsibilities/ Missions:

This department's mission is to provide the optimal service to our residents and visitors throughout the city; to be thorough in performing our duties; and to be professional at all times. Within the Department of Public Works, the Street Division is responsible for City-wide brush pick-up that is completed the first full week of every month, fall leaf collection, spring clean-up, barricade placement for special events, Lapeer Days tasks, City-wide sidewalk improvements, sidewalk and bridge snow removal, compost clean-up and maintenance, along with building and grounds maintenance.

Analysis and Explanation of Departmental Budget:

These responsibilities and tasks are funded through the General Fund.

An Explanation of any new Programs/Activities:

The purchase of a new snow plow push blade in 2022 will allow the public works department to improve snow removal in the downtown parking lots. Each year the City of Lapeer concentrates on sidewalk repairs in order to eliminate trip hazards and unsafe sidewalks for pedestrians. A Capital Improvement project is in place to support annual sidewalk maintenance.

Additional information on the Department of Public Works may be found on-line at:

http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
ESTIMATED REVENUES							
101-441-492.000	ROW PERMITS	8,700	17,350	10,000	11,200	17,000	13,000
101-441-635.000	ENTRANCE SIGN MAINTENANCE FEE	875	875	875	875	875	875
TOTAL ESTIMATED REVENUES		9,575	18,225	10,875	12,075	17,875	13,875
APPROPRIATIONS							
101-441-701.000	SALARY & WAGES-FULL TIME	219,336	176,430	201,197	134,309	201,197	210,971
101-441-702.000	SALARY & WAGES-PART TIME			10,000			
101-441-704.000	OVERTIME-FULL TIME	10,460	2,326	10,396	6,661	10,396	10,368
101-441-715.000	SOCIAL SECURITY	17,613	13,579	16,471	10,689	16,471	16,812
101-441-716.000	HEALTH INSURANCE	66,663	79,781	98,263	65,420	98,263	102,771
101-441-717.000	LIFE INSURANCE	491	228	610	183	246	300
101-441-718.000	RETIREMENT SYSTEM	85,007	77,381	76,925	58,291	76,925	89,806
101-441-719.000	UNEMPLOYMENT COMPENSATION	38	14	45	15	25	19
101-441-720.000	WORKER'S COMPENSATION	6,827	4,229	9,140	2,812	6,000	8,925
101-441-727.000	OFFICE SUPPLIES	2,850	851	1,500	748	1,500	1,500
101-441-728.000	POSTAGE	307	388	500	299	500	500
101-441-741.000	UNIFORMS	2,987	2,102	2,800	2,192	2,800	3,000
101-441-744.000	TOOLS	299	449	500		500	500
101-441-782.000	MATERIAL AND SUPPLIES	5,348	3,465	6,600	3,192	6,600	6,600
101-441-815.000	OTHER CONTRACTUAL SERVICE	21,445	17,062	25,000	3,096	15,000	15,000
101-441-830.000	CONFERENCES AND WORKSHOPS	5,229	425	4,500	2,130	3,500	3,500
101-441-874.000	RETIREE HEALTH INSURANCE	102,685	79,871	76,201	76,201	76,201	93,750
101-441-874.100	RETIREE DRUG CARD REIMBURSE	724	422	1,500	465	1,500	1,500
101-441-874.200	RETIREE HEALTH HSP EMPLR MATCH	2,616	3,010	2,152	2,733	2,733	3,065
101-441-900.000	ADVERTISING	2,370	953	300		300	300
101-441-901.000	PRINTING	613	415	500	380	500	500
101-441-920.000	ELECTRIC	939	638	1,100	415	850	900
101-441-921.000	GAS	3,267	1,829	3,000	1,641	3,000	5,000
101-441-922.000	TELEPHONE	1,029	1,089	1,100	794	1,220	1,320
101-441-923.000	WATER AND SEWER	220	336	250	190	300	350
101-441-926.000	STREET LIGHT UTILITY EXPENSE	300,144	282,360	310,000	167,896	293,100	300,000
101-441-930.000	BUILDING & GROUNDS MAINTENANCE	10,235	16,846	19,000	3,936	19,000	19,000
101-441-934.100	EQUIPMENT MAINT-OTHER	263	322	300		350	350
101-441-941.000	EQUIPMENT RENTAL-CITY	72,430	71,072	80,000	61,199	80,000	71,072
101-441-942.000	EQUIPMENT RENTAL-OTHER	69	46	100		100	100
101-441-943.000	EQUIPMENT RENTAL - PHONE	453	346	379	253	379	267
101-441-945.000	EQUIPMENT RENTAL-COMPUTER	5,694	4,534	4,673	3,115	4,673	5,070
101-441-960.000	OTHER MISCELLANEOUS EXPENSE	3,136	857	2,500	1,640	2,500	2,500
101-441-969.000	LIABILITY INSURANCE	656	728	765	1,036	1,036	1,087
101-441-969.100	PROPERTY INSURANCE	263	458	503	798	798	698
101-441-969.400	MARINE INSURANCE	589	589	619	577	577	606
101-441-974.000	LAND IMPROVEMENTS	56,589	141,447	166,250		166,250	
101-441-976.999	MACHINERY & EQUIPMENT NON-CIP	354		500		500	500
TOTAL APPROPRIATIONS		1,010,238	986,878	1,136,139	613,306	1,095,790	978,507

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
	NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT	(1,000,663)	(968,653)	(1,125,264)	(601,231)	(1,077,915)	(964,632)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Housing Improvement Department

Department Responsibilities / Missions: The Housing Improvement Department (HID), established in 1990, implements the City's comprehensive housing and neighborhood improvement initiatives. The department is led by the Director of Housing and Neighborhood Development. The responsibilities of the HID include all activities related to neighborhood improvement, creating desirable and stable neighborhoods, securing grant dollars to fund housing related programs, increasing downtown foot traffic by encouraging and stimulating residential growth, creating resourceful financing opportunities, administration of the Michigan State Housing Development Authority's (MSHDA) Housing Choice Voucher Program, administration of Lapeer Neighborhoods, Inc. activities, management of a four bedroom, single family City owned rental property (838 S. Saginaw), administration of Lapeer Housing Commission's (LHC) Housing Choice Voucher (122) and Project Based Voucher (60) Program and management of Lapeer Riverview Towers, LLC (LRT) 60 unit senior apartment complex. Current program activities are outlined below:

- MSHDA Neighborhood Enhancement Program (NEP) Round 6: Provides funding for replacement of existing roofs or the installation of cement driveways to owner-occupied homes and single-family zoned rental properties in the North Oregon/Main Street grant territory. Grant total is \$49,498 with a grant term ending 04/30/2022, which will be used towards approximately 5 owner-occupied properties and 2 single-family rental properties within this neighborhood targeting \$7,499 per project. As of Jan. 2022, \$20,450 has been used for 3 homeowner projects, and \$14,900 has been used for 2 rental improvements, with approximately \$14,000 left to spend. Homeowners and rental occupants must meet income eligibility requirements and the property must be up to date on taxes, insurance, and rental certification if required. Home and rental owners may need to contribute leverage funds to complete the project. The grant funds are immediately 100% forgivable if funds are below \$7,500 for homeowner projects, however if over \$7,500, the grant funding is 100% forgivable if ownership remains on the home 5 years from completion date. Rental properties require a 5 year/50% forgivable lien for any amount, with 50% forgiven after 5 years and the remaining 50% due back to MSHDA.
- MSHDA Neighborhood Enhancement Program (NEP) Round 7: City of Lapeer application for replacement of existing roofs or the installation of cement driveways to owner-occupied homes and single-family zoned rental properties in the West of Main/N. Oregon grant territory. Grant request is \$44,998 with a grant term ending 12/31/2022, which will be used towards approximately 4 owner-occupied properties and 2 single-family rental properties within this neighborhood targeting \$7,499 per project. Homeowners and rental occupants must meet income eligibility requirements and the property must be up to date on taxes, insurance, and rental certification if required. Home and rental owners need to contribute leverage funds to complete the project. The grant funds are immediately 100% forgivable if funds are below \$7,500 for homeowner projects, however if over \$7,500, the grant funding is 100%

forgivable if ownership remains on the home 5 years from completion date. MSHDA rental projects require half of the project costs upfront as leverage towards the project. The remaining project costs are then placed into a 5-year/50% forgivable mortgage. After 5 years, 50% of the lien balance is 100% forgiven and the remaining 50% is due back to MSHDA.

- USDA Rural Development Housing Preservation Grant (HPG): City of Lapeer HPG grant will be used as a standalone grant or as a partnered leverage source for city residents to address deteriorated housing components allowed by the HPG program. Grant total is \$77,865; \$66,185 for use on projects and \$11,680 in administrative funds, with a grant term ending 9/30/2022. As of Jan. 2022, approximately \$19,150 has been spent for 3 homeowner projects and \$2,870 gained in administrative funds, with approximately \$47,000 left to spend on projects. Target fund maximum is \$7,500 for income qualified homeowners under 80% Area Median Income. Grant funds are 100% forgiven after a retention agreement is satisfied if the homeowner resides in the home for 3 years from completion date.
- MSHDA Housing Choice Voucher Program: Provides program administration for 394 Lapeer County, 100 Tuscola County, and 52 Huron County Housing Choice Voucher (HCV) Program participants; 35 Veteran Affairs Supportive Housing (VASH) Vouchers, and 5 Michigan Homeless Assistance Advisory Board "Moving Up" (MHAAB) Vouchers. This program provides rental subsidies for affordable quality housing for income eligible participants and allows the opportunity for biennial unit inspections. The program covers three counties and provides over 1.5 million dollars in rental assistance on behalf of participants and generates approximately \$161,000 annually in administration funds which support a contract HCV inspector, a full-time contract HCV Specialist, a full-time contract HCV Processor, and a portion of a full-time Housing Compliance Specialist salary as well as all other related costs to support and operate the voucher program activities.
- Lapeer Neighborhoods, Inc. (LNI): The Director of Housing and Neighborhood Development serves as the Executive Director for this nonprofit housing organization established in 1991. Projects include conversion of rental and/or dilapidated homes to single family homes, construction of new quality infill housing, demolition of dilapidated structures, and neighborhood stabilization. LNI partners with many entities to maximize fund usage including but not limited to the City of Lapeer, State of Michigan, and Lapeer County Land Bank. LNI currently owns one vacant city lot which is ready for development.
 1. 405 S. Elm – Vacant lot
- Lapeer Housing Commission (LHC): The Director of Housing and Neighborhood Development serves as the Executive Director for this organization. LHC administers 122 Housing Choice Vouchers that provide housing rental subsidies for clients within the City of Lapeer and Lockwood of Davison. The Rental Assistance Demonstration (RAD) conversion removed 60 units of Public Housing (Riverview Towers) from LHC and HUD inventory in August 2016; and replaced those units with subsidized funding from HUD via Project Based Vouchers (PBV). LHC now administers the 60 PBVs for the management entity of Riverview Towers, Lapeer Riverview Towers, LLC. LHC provides over \$870,000 in rental assistance payments, annually.

- Lapeer Riverview Towers, LLC (LRT): The Director of Housing and Neighborhood Development serves as the Manager for this organization which manages and operates Riverview Towers, a rent subsidized sixty-unit apartment complex for low-income seniors. Rents are subsidized by HUD Project Based Vouchers which are administered by Lapeer Housing Commission. LRT has an approximate annual budget of \$420,000 which includes staffing, day to day operations, maintenance, capital improvements, and administration expenses.

Analysis and Explanation of Departmental Budget: The City's HID budget is comprised of personnel costs for the full-time Director of Housing and Neighborhood Development, a full-time Grant Administrator, a portion of a full-time Compliance Specialist salary, and contracted support staff for the MSHDA voucher program as well as office supplies, postage, training, printing, memberships and subscriptions, equipment rental and other related costs associated with the administration of this comprehensive housing improvement program.

Lapeer Housing Commission and Lapeer Riverview Towers, LLC, funded by HUD and tenant rents, provide revenue to support a portion of the Executive Director/Manager's salary, a portion of the Compliance Specialist's salary, the full-time contractual Housing Manager's pay, and a full-time Maintenance Supervisor's salary along with office supplies, and all other related costs to support LHC and operate LRT.

An Explanation of New Programs/Activities: HID was awarded the MSHDA 2022-2023 Housing Choice Voucher contract which runs until 12/31/2023. The construction of the Lapeer Team Work façade/ five-unit rental creation project completed towards the end of 2020 and the HID anticipates the MEDC (Michigan Economic Development Corporation) grant monitoring process will be fully completed by early 2022. Lapeer Neighborhoods, Inc. would like to build another home similar to 371 Turrill Ave. on its vacant lot located at 405 S. Elm; however, in this market, it appears that costs exceed a reasonable sale price to justify without potential grant funding. Efforts will continue this fiscal year to make a new build project a reality. By mid-Jan 2022, 77% of Riverview residents will be fully vaccinated and boosted for COVID 19 via the Lapeer County Health Department on-site clinics.

The overall goal of the department is to establish the City of Lapeer as a place that people want to call "home". The HID will continue to support the concept of Place and Place-Making as a strategy for economic development. With improved properties, and desirable downtowns; increased market value should follow.

Additional information for the Housing Improvement Department may be found on-line at:
<http://www.ci.lapeer.mi.us/housing/index.php> or

Facebook at "City of Lapeer Housing Improvement Department":
<https://www.facebook.com/search/top?q=city%20of%20lapeer%20housing%20improvement%20department>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 690 - HOUSING REHABILITATION							
ESTIMATED REVENUES							
101-690-524.002	MSHDA-SECTION 8	174,471	167,102	162,000	119,352	171,200	167,000
101-690-524.003	MSHDA SECT 8-EHV			20,000	17,051	21,000	4,800
101-690-676.000	REIMB-HOUSING SERVICES	38,000	38,000	43,000	32,250	43,000	45,000
TOTAL ESTIMATED REVENUES		212,471	205,102	225,000	168,653	235,200	216,800
APPROPRIATIONS							
101-690-701.000	SALARY & WAGES-FULL TIME	168,059	175,388	179,608	118,731	179,608	184,101
101-690-715.000	SOCIAL SECURITY	13,016	13,556	14,153	9,174	14,153	14,428
101-690-716.000	HEALTH INSURANCE	81,024	84,069	101,823	71,109	96,000	109,234
101-690-717.000	LIFE INSURANCE	427	459	500	367	500	510
101-690-718.000	RETIREMENT SYSTEM	61,071	86,556	76,197	53,974	76,197	91,409
101-690-719.000	UNEMPLOYMENT COMPENSATION	15	17	16	16	16	17
101-690-720.000	WORKER'S COMPENSATION	1,051	1,034	550	1,156	2,000	2,000
101-690-727.000	OFFICE SUPPLIES	2,068	3,016	3,300	1,834	3,300	3,300
101-690-728.000	POSTAGE	3,624	4,159	4,000	3,668	4,250	4,250
101-690-815.000	OTHER CONTRACTUAL SERVICE	99,815	104,625	110,500	1,063	2,300	2,500
101-690-815.100	OTHER CONTRACTUAL SERVICES-MSHDA				75,625	99,875	114,500
101-690-818.000	MSHDA SECT 8-EHV			20,000	8,641	21,000	1,500
101-690-827.000	MEMBERSHIPS & SUBSCRIPTION	411	409	500	200	350	400
101-690-830.000	CONFERENCES AND WORKSHOPS	873	429	1,000	562	1,100	1,000
101-690-860.000	AUTO EXPENSE	4,759	4,600	5,400	3,156	4,500	4,500
101-690-874.200	RETIREE HEALTH HSP EMPLR MATCH	2,363	2,421	2,536	2,669	2,669	2,755
101-690-900.000	ADVERTISING	39	179	500		250	250
101-690-901.000	PRINTING	2,164	2,203	3,000	432	700	700
101-690-943.000	EQUIPMENT RENTAL - PHONE	2,263	1,791	1,896	1,264	1,896	1,333
101-690-945.000	EQUIPMENT RENTAL-COMPUTER	12,202	10,364	10,682	7,121	10,682	11,590
101-690-955.000	PERMITS, FEES, & EASEMENTS	420	150	400	300	540	600
101-690-960.000	OTHER MISCELLANEOUS EXPENSE	1,344	1,198	1,500	836	1,500	1,500
101-690-969.000	LIABILITY INSURANCE	82	91	95	129	139	136
TOTAL APPROPRIATIONS		457,090	496,714	538,156	362,027	523,525	552,513
NET OF REVENUES/APPROPRIATIONS - 690 - HOUSING REH		(244,619)	(291,612)	(313,156)	(193,374)	(288,325)	(335,713)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Department of Planning and Development

Department Responsibilities/Mission

The Department of Planning and Development oversees and coordinates all the planning, zoning and new development activities throughout the City, including working with the Downtown Development Authority on the DDA district.

- ♦ Planning and Zoning: The City Planning Department utilizes a contract with Rowe Professional Services Company for Planning Consultant services to manage the development review process; handle rezoning, special land use and variance requests; and participate in the overall growth management of the City. This includes routine coordination with various City departments such as Assessing, Public Works, Parks & Recreation, Housing, Police, Fire, Building Department and City Manager's office; and outside agencies such as Lapeer County Soil Erosion and State of Michigan MDOT and EGLE.

In early 2021 the Planning Commission completed the mandated 5-year review of the City Master Plan which began in January 2019 to ensure the plan remains up-to-date and relevant to changing demographic and economic factors. The City Zoning Ordinance adopted in 2011 is the major implementation tool for the Master Plan and is currently in the process of being updated.

- ♦ Downtown Development: The Pix Theatre and Gallery 194 have merged under the umbrella of the Center for the Arts of Greater Lapeer. The DDA's current contract Executive Director was hired in October 2015. The DDA also employs a part-time Administrative Assistant to the Executive Director. The new structure is working well for both the Center for the Arts and for the downtown as a whole. Vacancy rates throughout the downtown have steadily decreased and downtown activity and events have increased.

The DDA, assisted by the various Main Street Program committees, will complete its ninth year in 2022 of involvement in the revamped Michigan Main Street Program. The DDA is now a Select Level participant in the program and working towards becoming a Master Level participant.

Development Trends

The increase in commercial and industrial sector development experienced since FY 2012-13 continues to pick up steam and is now spilling over to the residential development sector as well. We are seeing renewed interest in long-stagnant housing developments begun before the economic recession with new single family home construction in the Rolling Hills Estates, Golfview Estates, Andrew's River Estates, Brookwood, Woodbridge Park and Devonshire Condominium developments.

Placemaking Initiatives:

- ♦ A new opportunity for a placemaking improvement downtown emerged out of the ashes of the late-2013 fire of the building between the PIX Theatre and Burke's Flowers. The burned building was demolished and a Pocket Park has been installed to utilize the empty space between the buildings.
- ♦ Creation of a City-wide "wayfinding" signage system will become more important as our transportation system becomes more multi-modal, making it easier to navigate around town to key sites and amenities by car, bus, bicycle and on foot.

Departmental Budget

The proposed budget for the Planning Department for the 2022-23 year continues to be a maintenance budget in most respects, as in past years. The majority of the budget involves fixed costs such as personnel, postage, office supplies, and printing.

As always, the Planning Department will continue the programs and services that have become the building blocks of our community including:

- ♦ Zoning Ordinance map and text updates as needed;
- ♦ Maintaining current zoning map through the Assessor's office;
- ♦ Site plan, Plat, Condominium Plan project review and processing; and
- ♦ Technical support for all boards and departments involved in land use decisions.

Additional information on the Planning and Development Department may be found online at: https://www.ci.lapeer.mi.us/planning_and_development/index.php.

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 721 - PLANNING DEPARTMENT							
ESTIMATED REVENUES							
101-721-494.000	ZONING PERMIT	13,400	11,481	10,000	7,250	10,000	10,000
101-721-495.000	SITE PLAN REVIEW FEES	8,239	5,879	5,000	7,831	10,000	10,000
TOTAL ESTIMATED REVENUES		21,639	17,360	15,000	15,081	20,000	20,000
APPROPRIATIONS							
101-721-701.000	SALARY & WAGES-FULL TIME	43,499	45,562	44,947	29,719	44,947	46,200
101-721-704.000	OVERTIME-FULL TIME	1,813	1,297	1,827	1,171	1,827	1,850
101-721-715.000	SOCIAL SECURITY	3,472	3,590	3,578	2,363	3,578	3,826
101-721-716.000	HEALTH INSURANCE	4,489	6,517	7,904	5,515	7,904	8,460
101-721-717.000	LIFE INSURANCE	78	118	130	93	125	130
101-721-718.000	RETIREMENT SYSTEM	13,592	17,609	14,514	11,506	14,514	18,884
101-721-719.000	UNEMPLOYMENT COMPENSATION	5	4	4	4	4	4
101-721-720.000	WORKER'S COMPENSATION	164	136	163	52	100	105
101-721-727.000	OFFICE SUPPLIES	2,228	2,056	3,300	1,667	2,500	2,500
101-721-728.000	POSTAGE	1,285	1,349	2,700	921	2,000	2,000
101-721-803.000	CONSULTING			1,000		1,000	1,000
101-721-805.000	ENGINEERING - SITE PLAN REVIEW	7,495	5,904	6,000	7,159	10,000	10,000
101-721-815.000	OTHER CONTRACTUAL SERVICE	169,390	193,019	196,000	152,719	196,000	206,000
101-721-827.000	MEMBERSHIPS & SUBSCRIPTION	558	270	300	85	300	300
101-721-874.000	RETIREE HEALTH INSURANCE	20,992	27,874	26,538	26,538	26,538	25,315
101-721-900.000	ADVERTISING	4,094	4,848	3,500	3,696	5,000	6,000
101-721-901.000	PRINTING	227	853	1,000		1,000	1,000
101-721-934.100	EQUIPMENT MAINT-OTHER	526	579	700			
101-721-943.000	EQUIPMENT RENTAL - PHONE	1,393	1,102	1,167	778	1,167	821
101-721-945.000	EQUIPMENT RENTAL-COMPUTER	7,891	6,931	6,476	4,317	6,476	7,026
101-721-960.000	OTHER MISCELLANEOUS EXPENSE	5	211	500		500	500
101-721-969.000	LIABILITY INSURANCE	392	436	458	620	620	651
TOTAL APPROPRIATIONS		283,588	320,265	322,706	248,923	326,100	342,572
NET OF REVENUES/APPROPRIATIONS - 721 - PLANNING DE		(261,949)	(302,905)	(307,706)	(233,842)	(306,100)	(322,572)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 931 - CONTRIB FROM COMPONENT UNITS							
ESTIMATED REVENUES							
101-931-584.231	CONTRIB FROM TIFA 1		27,812	21,353	44,843	44,842	21,000
101-931-584.232	CONTRIB FROM TIFA 2	10,614	12,131	12,131	14,285	14,285	16,000
101-931-584.233	CONTRIB FROM TIFA 3	495,879	502,552	500,000	117,562	117,562	123,000
101-931-584.234	CONTRIB FROM BROWNFIELD	260	259	260	326	326	326
101-931-584.248	CONTRIB FROM DDA	39,964	12,326	12,000	12,885	12,885	13,445
101-931-584.250	CONTRIB FROM LDFA	89,927	89,762	18,000	118,016	90,795	88,288
TOTAL ESTIMATED REVENUES		636,644	644,842	563,744	307,917	280,695	262,059
NET OF REVENUES/APPROPRIATIONS - 931 - CONTRIB FRO		636,644	644,842	563,744	307,917	280,695	262,059

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 964 - TRANSFERS IN							
ESTIMATED REVENUES							
101-964-699.202	TRANS FROM MAJOR STREET FUND	9,418					
101-964-699.203	TRANS FROM LOCAL STREET FUND	9,418					
101-964-699.249	TRANS FROM BUILD DEPT FUND		13,218				
101-964-699.254	TRANS FROM SITE PLAN REV FUND	8,000					
101-964-699.287	TRANS FROM HOUSING RESRCE FUND	10,000	10,000	10,000	6,667	10,000	9,000
101-964-699.396	TRANS FROM 2008 EQUIP FINANCIN	3,936					
101-964-699.590	TRANS FROM WASTEWATER FUND	140,180					
101-964-699.602	TRANS FROM INFO TECH FUND	85,000	50,000				
101-964-699.603	TRANS FROM TELEPHONE COMM FUND	15,000	20,000	20,000	13,333	20,000	10,000
TOTAL ESTIMATED REVENUES		280,952	93,218	30,000	20,000	30,000	19,000
NET OF REVENUES/APPROPRIATIONS - 964 - TRANSFERS I		280,952	93,218	30,000	20,000	30,000	19,000

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Transfers Out

Department Responsibilities/Mission: This category has been established to consolidate all of those activities to which the General Fund makes a contribution; including for example, the Park Fund, Cemetery Fund, Local Street Fund, Site Plan Review Fund, Police K-9 Fund, Parking Fund, and Capital Improvement Fund.

Services/Initiatives: Contributions to Debt Service Funds are being provided for the 2015 G.O. Bond and 2017 G.O. Bond.

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 966 - TRANSFERS OUT							
APPROPRIATIONS							
101-966-995.203	TRANS TO LOCAL STREET FUND	130,776	122,390		95,952	143,929	152,000
101-966-995.208	TRANS TO PARK FUND	500,000	850,400	825,000	700,000	825,000	939,000
101-966-995.209	TRANS TO CEMETERY FUND	101,000	100,000	100,000	66,667	100,000	100,000
101-966-995.249	TRANS TO BUILDING DEPT FUND			100,000			
101-966-995.301	TRANS TO 2013 GO BOND	12,561	12,240				
101-966-995.403	TRANS TO CAPITAL IMPROVEMENT	130,776	122,390	250,000	95,952	143,929	252,000
101-966-995.506	TRANS TO PARKING FUND	69,340					
TOTAL APPROPRIATIONS		944,453	1,207,420	1,275,000	958,571	1,212,858	1,443,000
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS O		(944,453)	(1,207,420)	(1,275,000)	(958,571)	(1,212,858)	(1,443,000)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 972 - CONTRIB TO COMPONENT UNITS							
APPROPRIATIONS							
101-972-959.231	CONTRIB TO TIFA 1	139,635		143,000			
101-972-959.232	CONTRIB TO TIFA 2	72,422		80,000			
101-972-959.233	CONTRIB TO TIFA 3	725,221		737,000			
101-972-959.243	CONTRIB TO BROWNFIELD	1,967		2,086			
101-972-959.248	CONTRIB TO DDA	72,774		82,000			
101-972-959.250	CONTRIB TO LDFA	139,625		132,000			
TOTAL APPROPRIATIONS		1,151,644		1,176,086			
NET OF REVENUES/APPROPRIATIONS - 972 - CONTRIB TO		(1,151,644)		(1,176,086)			

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 973 - CONTRIBUTION TO TOWNSHIPS							
APPROPRIATIONS							
101-973-959.300	CONTRIBUTION TO ELBA TWP	7,241	3,941	4,000	3,863	3,863	5,088
101-973-959.400	CONTRIBUTION TO LAPEER TWP	61,279	94,647	65,000	62,711	62,711	63,000
101-973-959.500	CONTRIBUTION TO MAYFIELD TWP	7,550	7,965	8,000	9,767	9,768	17,346
TOTAL APPROPRIATIONS		76,070	106,553	77,000	76,341	76,342	85,434
NET OF REVENUES/APPROPRIATIONS - 973 - CONTRIBUTIO		(76,070)	(106,553)	(77,000)	(76,341)	(76,342)	(85,434)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 975 - CONTRIBUTION TO OTHER AGENCIES							
APPROPRIATIONS							
101-975-959.600	CONTRIBUTION TO TNU	2,000	2,000	2,000		1,500	1,500
	TOTAL APPROPRIATIONS	2,000	2,000	2,000		1,500	1,500
	NET OF REVENUES/APPROPRIATIONS - 975 - CONTRIBUTIO	(2,000)	(2,000)	(2,000)		(1,500)	(1,500)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 990 - GENERAL CONTINGENCY							
APPROPRIATIONS							
101-990-998.000	CONTINGENCY			100,000		100,000	100,000
	TOTAL APPROPRIATIONS			100,000		100,000	100,000
	NET OF REVENUES/APPROPRIATIONS - 990 - GENERAL CON			(100,000)		(100,000)	(100,000)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 101 GENERAL FUND							
Dept 991 - DISASTER CONTINGENCY							
APPROPRIATIONS							
101-991-998.000	CONTINGENCY			1,000		1,000	1,000
	TOTAL APPROPRIATIONS			1,000		1,000	1,000
	NET OF REVENUES/APPROPRIATIONS - 991 - DISASTER CO			(1,000)		(1,000)	(1,000)
ESTIMATED REVENUES - FUND 101							
		10,823,656	9,839,900	10,175,213	7,456,919	9,884,657	9,964,377
APPROPRIATIONS - FUND 101							
		10,229,963	9,693,314	11,738,447	7,094,445	10,407,257	11,132,131
NET OF REVENUES/APPROPRIATIONS - FUND 101							
		593,693	146,586	(1,563,234)	362,474	(522,600)	(1,167,754)
	BEGINNING FUND BALANCE	3,009,843	3,603,540	3,750,115	3,750,115	3,750,115	3,227,515
	ENDING FUND BALANCE	3,603,536	3,750,126	2,186,881	4,112,589	3,227,515	2,059,761

FUND 151
CEMETERY TRUST FUND

BUDGET REPORT FOR LAPEER

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 ' RECOMME BUDGET
Fund: 151 CEMETERY TRUST FUND							
ESTIMATED REVENUES							
151-000-665.000	INTEREST ON INVESTMENTS	131	39	100		100	
151-567-643.000	SALE OF BURIAL RIGHTS	420	620	500	340	500	500
	TOTAL ESTIMATED REVENUES	551	659	600	340	600	500
APPROPRIATIONS							
966	TRANSFERS OUT	131	39	100		100	
	TOTAL APPROPRIATIONS	131	39	100		100	
NET OF REVENUES/APPROPRIATIONS - FUND 151		420	620	500	340	500	500
	BEGINNING FUND BALANCE	10,833	11,253	11,873	11,873	11,873	12,373
	ENDING FUND BALANCE	11,253	11,873	12,373	12,213	12,373	12,873

FUND 202
MAJOR STREET FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Major Street Fund

Department Responsibilities/ Missions:

This division's mission and responsibility is to maintain our Major Streets using all methods of improvement available to assure the longest street life possible; to be thorough in performing our duties; and to be professional at all times. The Major Streets Division is responsible for bridge maintenance; traffic signal and crosswalk maintenance and upgrades; major street regulatory sign maintenance; winter maintenance; street sweeping; surface maintenance; tree/shrub removal and pruning; street lighting maintenance and inspection on street construction projects.

Within a Street Asset Management Plan as updated in December of 2018, City streets have an average PASER rating of 6.86, which is an increase from a PASER rating of 5.91 in 2015. This indicates the City's overall road condition is good. The City Asset Management Plan follows and exceeds the State of Michigan Standards. The City is in the process of getting a new and updated PASER rating of the City streets for 2022.

- Major Street = 20.51 Miles
- Bridges = 13 bridges, 12 of which are located on Major Streets
- Traffic Signals = 11 signals total, all on Major Streets
- School Crossing Systems = 5, all on Major Streets

Analysis and Explanation of Departmental Budget:

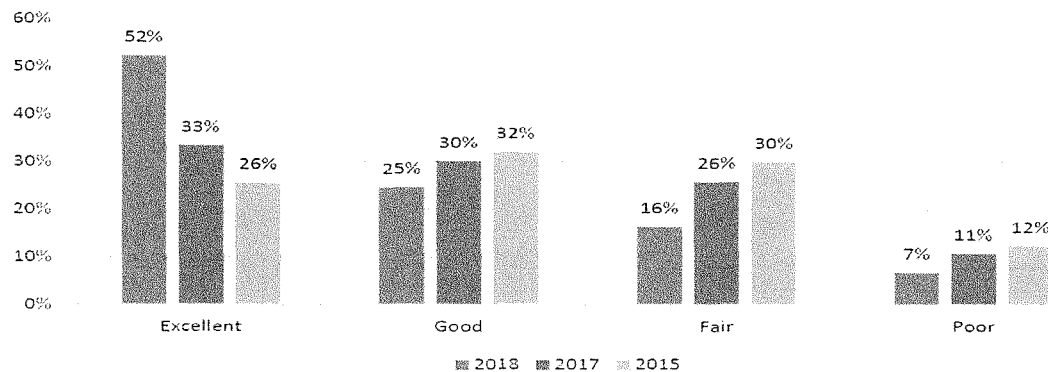
These responsibilities and tasks are funded through revenues received from the State of Michigan GAC and Weight Tax, reimbursement of State Highway Maintenance items, appropriations from the City of Lapeer General Fund, Special Assessments and TIFA.

An Explanation of any new Programs/Activities:

The city has two Major projects on Track for the spring of 2022 March 1, 2022, the replacement of Bentley Bridge with no cost to community funding coming from State Grant Bridge bundle project. The second project is the reconstruction of Oregon Street from Saginaw to the bridge on Oregon St that is slated for May 1, 2022, with funding from Small Urban Grant. Also, with this project sidewalks will be put in to improve the safety for our residence. We will continue to look for grants to help us improve our streets. Since 2015, the city has invested close to 11 million dollars in our roadways system and completed projects on

approximately 14.5 miles of roadway which has resulted in a 0.95 (14%) rating increase in the overall Surface Quality index, the cumulative PASER ratings in each condition category is reflected in the graph shown. The recent analysis in updating the City's Roadway Asset Management Plan suggest that the city's investment in road improvement in recent years has led to an overall improvement in the road system with more roads included in the "excellent" category and less overall roads in the "poor" category. A two-mill road millage proposed was narrowly defeated in the November 2017 election. A 2.0 – mill funding source projection would generate approximately \$ 486,000 annually. The City's current method for funding includes loans, TIFA and grants for street projects. In not having guaranteed revenue for street improvements the city will continue to rely on Major Street fund 202 and Local Street Fund 203 to continue the Street Preventative Maintenance Program. Furthermore, the city will continue to pursue other funding sources including grant dollars. Nevertheless, without a guaranteed funding source the overall improvements and PASER rating of our roadways will begin to decline once again. Funding remains an issue in planning and scheduling Street projects. In order to perform an Annual Street Improvement Program a guaranteed funding source is needed. Current revenue does not generate enough funds to support a comprehensive Street Improvement and Replacement Program.

Historic PASER Conditions



The Street Division will continue to maintain our street infrastructure to the highest level possible, in which our current funding will support. Street maintenance includes:

- Cold Patch
- Crack Seal
- Micro-Seal
- Pavement Markings
- Street sign repairs and replacement
- Asphalt area repairs (small)

Additional information on the Major Streets Division may be found on-line at: http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
ESTIMATED REVENUES							
202-000-451.000	SPECIAL ASSESSMENT	16,891	16,397	10,563	8,368	10,563	9,474
202-000-546.000	GAS & WEIGHT TAX	818,251	899,806	880,000	579,917	932,053	909,454
202-000-546.100	MICH DEPT OF TRANSPORTATION			375,000		211,000	124,000
202-000-546.200	TRUNKLINE MAINTENANCE	25,422	33,771	25,000	13,096	25,000	25,000
202-000-658.100	PENALTY ON SPECIAL ASSESS	231	413	200	65	200	200
202-000-665.000	INTEREST ON INVESTMENTS	5,050	860	1,000	1,087	2,000	2,000
202-000-665.100	INTEREST ON SPEC ASSESS	2,341	1,622	1,620	782	1,620	1,042
202-000-665.200	COLLECTION FEE - SPEC ASSESS	68	167	50		50	
202-000-679.000	MISCELLANEOUS REVENUE	12,731	(2,161)	1,000	193	1,000	1,000
202-931-584.233	CONTRIB FROM TIFA 3		400,000				
202-931-584.248	CONTRIB FROM DDA	2,919	2,919	2,388	2,388	2,388	
202-964-699.868	TRANS FROM 2010 S.A. BOND				1,414	1,414	
TOTAL ESTIMATED REVENUES		883,904	1,353,794	1,296,821	607,310	1,187,288	1,072,170
APPROPRIATIONS							
463	ROUTINE MAINT-ROADS/STREETS	925,942	897,360	601,867	73,707	595,250	207,360
468	TREES & SHRUBS	30,254	22,133	27,706	19,154	24,870	25,558
473	ROUTINE MAINT-BRIDGES	5,613	40,508	30,000	260	30,000	170,000
474	TRAFFIC SERVICE MAINT	54,431	34,091	34,801	19,823	40,088	45,781
478	WINTER MAINTENANCE	66,126	87,092	68,283	95,436	99,069	99,082
482	ADMIN-ENG/RECORDKEEPING	46,099	35,261	40,991	28,603	41,383	38,641
488	SWEEPING & FLUSHING (STL)	1,644	4,470	2,546	1,974	4,048	4,109
495	SURFACE MAINTENANCE (STL)	2,251	2,738	2,932	7,267	10,100	7,208
497	WINTER MAINTENANCE (STL)	8,154	22,681	11,799	21,220	21,163	16,916
966	TRANSFERS OUT	309,278	268,655	270,789	252,708	270,789	262,880
TOTAL APPROPRIATIONS		1,449,792	1,414,989	1,091,714	520,152	1,136,760	877,535
NET OF REVENUES/APPROPRIATIONS - FUND 202		(565,888)	(61,195)	205,107	87,158	50,528	194,635
BEGINNING FUND BALANCE		1,109,198	543,316	482,126	482,126	482,126	532,654
ENDING FUND BALANCE		543,310	482,121	687,233	569,284	532,654	727,289

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 000							
ESTIMATED REVENUES							
202-000-451.000	SPECIAL ASSESSMENT	16,891	16,397	10,563	8,368	10,563	9,474
202-000-546.000	GAS & WEIGHT TAX	818,251	899,806	880,000	579,917	932,053	909,454
202-000-546.100	MICH DEPT OF TRANSPORTATION			375,000		211,000	124,000
202-000-546.200	TRUNKLINE MAINTENANCE	25,422	33,771	25,000	13,096	25,000	25,000
202-000-658.100	PENALTY ON SPECIAL ASSESS	231	413	200	65	200	200
202-000-665.000	INTEREST ON INVESTMENTS	5,050	860	1,000	1,087	2,000	2,000
202-000-665.100	INTEREST ON SPEC ASSESS	2,341	1,622	1,620	782	1,620	1,042
202-000-665.200	COLLECTION FEE - SPEC ASSESS	68	167	50		50	
202-000-679.000	MISCELLANEOUS REVENUE	12,731	(2,161)	1,000	193	1,000	1,000
TOTAL ESTIMATED REVENUES		880,985	950,875	1,294,433	603,508	1,183,486	1,072,170
NET OF REVENUES/APPROPRIATIONS - 000 -		880,985	950,875	1,294,433	603,508	1,183,486	1,072,170

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 463 - ROUTINE MAINT-ROADS/STREETS							
APPROPRIATIONS							
202-463-701.000	SALARY & WAGES-FULL TIME	16,923	32,429	34,556	22,140	34,556	34,486
202-463-704.000	OVERTIME-FULL TIME	1,294	222	1,294	264	500	445
202-463-715.000	SOCIAL SECURITY	1,369	2,484	2,851	1,705	2,851	2,843
202-463-716.000	HEALTH INSURANCE	26,209	6,281	17,773	11,986	17,773	18,488
202-463-717.000	LIFE INSURANCE	84	151	155	117	155	160
202-463-718.000	RETIREMENT SYSTEM	6,786	12,267	11,578	8,306	11,578	14,476
202-463-719.000	UNEMPLOYMENT COMPENSATION		2	5	3	5	3
202-463-720.000	WORKER'S COMPENSATION	1,048	1,107	1,200	331	650	738
202-463-782.000	MATERIAL AND SUPPLIES	2,225	1,290	15,000	5,016	10,000	15,000
202-463-815.000	OTHER CONTRACTUAL SERVICE	28,305	5,624	25,000	11,321	20,000	20,000
202-463-874.200	RETIREE HEALTH HSP EMPLR MATCH			255	62	62	301
202-463-941.000	EQUIPMENT RENTAL-CITY	24,621	13,220	20,000	7,806	20,000	13,220
202-463-960.000	OTHER MISCELLANEOUS EXPENSE	5		200		200	200
202-463-974.000	LAND IMPROVEMENTS	817,073	822,283	472,000	4,650	476,920	87,000
TOTAL APPROPRIATIONS		925,942	897,360	601,867	73,707	595,250	207,360
NET OF REVENUES/APPROPRIATIONS - 463 - ROUTINE MAI		(925,942)	(897,360)	(601,867)	(73,707)	(595,250)	(207,360)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 468 - TREES & SHRUBS							
APPROPRIATIONS							
202-468-701.000	SALARY & WAGES-FULL TIME	9,008	6,442	7,520	5,864	7,520	7,914
202-468-704.000	OVERTIME-FULL TIME	275		315		315	315
202-468-715.000	SOCIAL SECURITY	616	487	622	442	622	670
202-468-716.000	HEALTH INSURANCE	6,795	5,422	4,105	4,214	4,105	4,458
202-468-717.000	LIFE INSURANCE	22	42	55	34	55	60
202-468-718.000	RETIREMENT SYSTEM	3,057	2,753	3,095	2,744	3,500	3,768
202-468-719.000	UNEMPLOYMENT COMPENSATION		1	2	1	1	1
202-468-720.000	WORKER'S COMPENSATION	371	375	393	164	393	410
202-468-782.000	MATERIAL AND SUPPLIES	318	801	1,000	280	1,000	1,000
202-468-815.000	OTHER CONTRACTUAL SERVICE	1,488	974	2,000	1,382	2,000	2,000
202-468-874.200	RETIREE HEALTH HSP EMPLR MATCH			99	359	359	126
202-468-941.000	EQUIPMENT RENTAL-CITY	8,304	4,836	8,500	3,670	5,000	4,836
TOTAL APPROPRIATIONS		30,254	22,133	27,706	19,154	24,870	25,558
NET OF REVENUES/APPROPRIATIONS - 468 - TREES & SHR		(30,254)	(22,133)	(27,706)	(19,154)	(24,870)	(25,558)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 473 - ROUTINE MAINT-BRIDGES							
APPROPRIATIONS							
202-473-815.000	OTHER CONTRACTUAL SERVICE	5,613	8,809	8,000	260	8,000	8,000
202-473-974.000	LAND IMPROVEMENTS		31,699	22,000		22,000	162,000
TOTAL APPROPRIATIONS		5,613	40,508	30,000	260	30,000	170,000
NET OF REVENUES/APPROPRIATIONS - 473 - ROUTINE MAI		(5,613)	(40,508)	(30,000)	(260)	(30,000)	(170,000)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 474 - TRAFFIC SERVICE MAINT							
APPROPRIATIONS							
202-474-701.000	SALARY & WAGES-FULL TIME	8,977	8,636	6,917	6,157	9,000	11,345
202-474-704.000	OVERTIME-FULL TIME	937	1,590	937	906	1,600	1,265
202-474-715.000	SOCIAL SECURITY	730	772	575	532	775	948
202-474-716.000	HEALTH INSURANCE	4,368	3,140	3,572	2,822	3,572	6,339
202-474-717.000	LIFE INSURANCE	14	36	55	29	55	55
202-474-718.000	RETIREMENT SYSTEM	3,628	4,680	2,860	3,132	5,000	5,330
202-474-719.000	UNEMPLOYMENT COMPENSATION		1		1	1	1
202-474-720.000	WORKER'S COMPENSATION	492	350	300	172	300	690
202-474-782.000	MATERIAL AND SUPPLIES	2,230	3,157	5,000	1,805	5,000	5,000
202-474-815.000	OTHER CONTRACTUAL SERVICE	28,110	7,617	10,500	1,622	10,500	10,500
202-474-874.200	RETIREE HEALTH HSP EMPLR MATCH			85	285	285	196
202-474-941.000	EQUIPMENT RENTAL-CITY	4,945	4,112	4,000	2,360	4,000	4,112
TOTAL APPROPRIATIONS		54,431	34,091	34,801	19,823	40,088	45,781
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC SER		(54,431)	(34,091)	(34,801)	(19,823)	(40,088)	(45,781)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 478 - WINTER MAINTENANCE							
APPROPRIATIONS							
202-478-701.000	SALARY & WAGES-FULL TIME	4,542	15,969	6,798	13,814	16,000	20,465
202-478-704.000	OVERTIME-FULL TIME	7,262	7,472	7,527	6,681	7,527	6,845
202-478-715.000	SOCIAL SECURITY	896	1,771	585	1,548	1,600	1,739
202-478-716.000	HEALTH INSURANCE	11,163	5,966	3,741	11,322	9,000	11,514
202-478-717.000	LIFE INSURANCE	36	120	110	98	125	130
202-478-718.000	RETIREMENT SYSTEM	4,431	11,067	2,907	8,695	9,000	9,784
202-478-719.000	UNEMPLOYMENT COMPENSATION		6		6	5	2
202-478-720.000	WORKER'S COMPENSATION	451	490	550	496	600	950
202-478-782.000	MATERIAL AND SUPPLIES	19,278	21,934	25,000	25,448	25,000	25,000
202-478-874.200	RETIREE HEALTH HSP EMPLR MATCH			65	212	212	355
202-478-941.000	EQUIPMENT RENTAL-CITY	18,067	22,297	21,000	27,116	30,000	22,298
TOTAL APPROPRIATIONS		66,126	87,092	68,283	95,436	99,069	99,082
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAIN		(66,126)	(87,092)	(68,283)	(95,436)	(99,069)	(99,082)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 482 - ADMIN-ENG/RECORDKEEPING							
APPROPRIATIONS							
202-482-701.000	SALARY & WAGES-FULL TIME	20,340	13,803	17,200	12,001	17,200	13,708
202-482-715.000	SOCIAL SECURITY	1,556	1,049	1,380	894	1,000	1,049
202-482-716.000	HEALTH INSURANCE	5,402	2,502	6,171	4,741	6,171	5,462
202-482-717.000	LIFE INSURANCE	51	23	61	36	61	65
202-482-718.000	RETIREMENT SYSTEM	7,831	5,326	3,940	3,484	3,940	4,523
202-482-719.000	UNEMPLOYMENT COMPENSATION		2	1	1	1	1
202-482-720.000	WORKER'S COMPENSATION	122	127	150	36	150	75
202-482-802.000	AUDITING	428	530	420	230	420	443
202-482-815.000	OTHER CONTRACTUAL SERVICE	5,227	6,275	5,227	1,271	5,227	5,227
202-482-874.200	RETIREE HEALTH HSP EMPLR MATCH			540	347	347	411
202-482-943.000	EQUIPMENT RENTAL - PHONE	418	331	350	233	350	246
202-482-945.000	EQUIPMENT RENTAL-COMPUTER	3,796	3,455	3,561	2,374	3,561	4,225
202-482-969.000	LIABILITY INSURANCE	635	623	654	872	872	915
202-482-969.100	PROPERTY INSURANCE	293	1,215	1,336	2,083	2,083	2,291
TOTAL APPROPRIATIONS		46,099	35,261	40,991	28,603	41,383	38,641
NET OF REVENUES/APPROPRIATIONS - 482 - ADMIN-ENG/R		(46,099)	(35,261)	(40,991)	(28,603)	(41,383)	(38,641)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 488 - SWEEPING & FLUSHING (STL)							
APPROPRIATIONS							
202-488-701.000	SALARY & WAGES-FULL TIME	347	841	450	101	450	450
202-488-704.000	OVERTIME-FULL TIME	91	83	91	86	91	169
202-488-715.000	SOCIAL SECURITY	33	71	37	14	37	50
202-488-716.000	HEALTH INSURANCE		370	263	394	500	400
202-488-718.000	RETIREMENT SYSTEM	164	355	185	154	250	300
202-488-720.000	WORKER'S COMPENSATION	11	30	20	8	20	20
202-488-941.000	EQUIPMENT RENTAL-CITY	998	2,720	1,500	1,217	2,700	2,720
TOTAL APPROPRIATIONS		1,644	4,470	2,546	1,974	4,048	4,109
NET OF REVENUES/APPROPRIATIONS - 488 - SWEEPING &		(1,644)	(4,470)	(2,546)	(1,974)	(4,048)	(4,109)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 495 - SURFACE MAINTENANCE (STL)							
APPROPRIATIONS							
202-495-701.000	SALARY & WAGES-FULL TIME	729	560	773	2,108	3,000	2,645
202-495-704.000	OVERTIME-FULL TIME	201	444	239	355	500	528
202-495-715.000	SOCIAL SECURITY	73	76	64	186	200	226
202-495-716.000	HEALTH INSURANCE		196	426	1,855	2,500	1,477
202-495-718.000	RETIREMENT SYSTEM	363	476	318	1,039	1,300	1,272
202-495-720.000	WORKER'S COMPENSATION	66	83	100	57	100	120
202-495-874.200	RETIREE HEALTH HSP EMPLR MATCH			12			37
202-495-941.000	EQUIPMENT RENTAL-CITY	819	903	1,000	1,667	2,500	903
TOTAL APPROPRIATIONS		2,251	2,738	2,932	7,267	10,100	7,208
NET OF REVENUES/APPROPRIATIONS - 495 - SURFACE MAI		(2,251)	(2,738)	(2,932)	(7,267)	(10,100)	(7,208)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 497 - WINTER MAINTENANCE (STL)							
APPROPRIATIONS							
202-497-701.000	SALARY & WAGES-FULL TIME	438	1,391	455	1,571	2,500	3,391
202-497-704.000	OVERTIME-FULL TIME	2,575	2,892	2,682	3,591	3,500	2,558
202-497-715.000	SOCIAL SECURITY	229	324	46	390	450	293
202-497-716.000	HEALTH INSURANCE		1,117	276	3,134	2,500	1,961
202-497-718.000	RETIREMENT SYSTEM	1,131	2,032	230	2,178	2,100	1,648
202-497-719.000	UNEMPLOYMENT COMPENSATION		2		2	3	
202-497-720.000	WORKER'S COMPENSATION	86	82	110	112	110	202
202-497-782.000	MATERIAL AND SUPPLIES		8,040				
202-497-874.200	RETIREE HEALTH HSP EMPLR MATCH				39		61
202-497-941.000	EQUIPMENT RENTAL-CITY	3,695	6,801	8,000	10,203	10,000	6,802
TOTAL APPROPRIATIONS		8,154	22,681	11,799	21,220	21,163	16,916
NET OF REVENUES/APPROPRIATIONS - 497 - WINTER MAIN		(8,154)	(22,681)	(11,799)	(21,220)	(21,163)	(16,916)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 931 - CONTRIB FROM COMPONENT UNITS							
ESTIMATED REVENUES							
202-931-584.233	CONTRIB FROM TIFA 3		400,000				
202-931-584.248	CONTRIB FROM DDA	2,919	2,919	2,388	2,388	2,388	
TOTAL ESTIMATED REVENUES		2,919	402,919	2,388	2,388	2,388	
NET OF REVENUES/APPROPRIATIONS - 931 - CONTRIB FRO		2,919	402,919	2,388	2,388	2,388	

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 964 - TRANSFERS IN							
ESTIMATED REVENUES							
202-964-699.868	TRANS FROM 2010 S.A. BOND				1,414	1,414	
	TOTAL ESTIMATED REVENUES				1,414	1,414	
	NET OF REVENUES/APPROPRIATIONS - 964 - TRANSFERS I				1,414	1,414	

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 202 MAJOR STREET FUND							
Dept 966 - TRANSFERS OUT							
APPROPRIATIONS							
202-966-995.101	TRANS TO GENERAL FUND	9,418					
202-966-995.301	TRANS TO 2015 G.O. BOND FUND	265,407	268,655	270,789	252,708	270,789	262,880
202-966-995.367	TRANS TO 2010 G.O. BOND FUND	25,380					
202-966-995.805	TRANS TO 2010 SA BOND FUND	9,073					
TOTAL APPROPRIATIONS		309,278	268,655	270,789	252,708	270,789	262,880
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS O		(309,278)	(268,655)	(270,789)	(252,708)	(270,789)	(262,880)
ESTIMATED REVENUES - FUND 202		883,904	1,353,794	1,296,821	607,310	1,187,288	1,072,170
APPROPRIATIONS - FUND 202		1,449,792	1,414,989	1,091,714	520,152	1,136,760	877,535
NET OF REVENUES/APPROPRIATIONS - FUND 202		(565,888)	(61,195)	205,107	87,158	50,528	194,635
BEGINNING FUND BALANCE		1,109,198	543,316	482,126	482,126	482,126	532,654
ENDING FUND BALANCE		543,310	482,121	687,233	569,284	532,654	727,289

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FUND 203
LOCAL STREET FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Local Street Fund

Department Responsibilities/ Missions:

This division's mission and responsibility is to maintain our Local Streets using all methods of improvement available to assure the longest street life possible; to be thorough in performing our duties; and to be professional at all times. The Local Street Division is responsible for bridge maintenance; traffic signal/crosswalk maintenance and system upgrades; local street regulatory sign maintenance; winter maintenance; street sweeping; surface maintenance; tree/shrub removal and pruning; street lighting maintenance and inspection on street construction projects.

Within a Street Asset Management Plan as updated in December of 2018 and is in the process to update this 2022. City streets have an average PASER rating of 6.86, which is an increase from a PASER rating of 5.91 in 2015. This indicates the City's overall road condition is good. The City Asset Management Plan follows and exceeds the State of Michigan Standards.

- Local Street = 22.21 Miles
- Alleys = 1.4 Miles
- Bridges = 1 of 13 bridges within the city street system is located on a Local Street

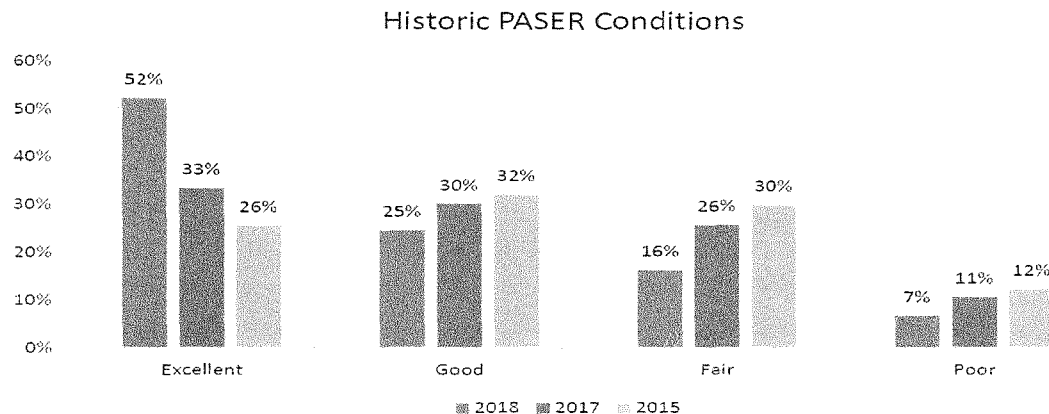
Analysis and Explanation of Departmental Budget:

Responsibilities and tasks are funded through revenues received from the State of Michigan GAC and Weight Tax, appropriations from the City of Lapeer General Fund, Special Assessments and TIFA.

An Explanation of any new Programs/Activities:

The city is in the process to update the city's PASER rating system in 2022. Since 2015, the city has invested close to eleven (11) million dollars in our roadways system and completed projects on approximately 14.5 miles of roadway which has resulted in a 0.95 (14%) rating increase in the overall Surface Quality index, the cumulative PASER ratings in each condition category is reflected in the graph shown. The recent analysis in updating the City's Roadway Asset Management Plan suggest that the city's investment in road improvement in recent years has led to an overall improvement in the road system with more roads included in the "excellent" category and less overall roads in the "poor category. A two-mill road millage proposed was narrowly defeated in the November 2017 election. A 2.0 – mill funding source projection would generate approximately \$486,000

annually. The City's current method for funding includes loans, TIFA, and grants for street projects. In not having guaranteed revenue for street improvements, the city will continue to rely on Major Street fund 202 and Local Street Fund 203 to continue the Street Preventative Maintenance Program. Furthermore, the city will continue to pursue other funding sources including grant dollars. Nevertheless, without a guaranteed funding source the overall improvements and PASER rating of our roadways will begin to decline once again. Funding remains an issue in planning and scheduling Street projects. In order to perform an Annual Street Improvement Program a guaranteed funding source is needed. Current revenue does not generate enough funds to support a comprehensive Street Improvement and Replacement Program.



The Street Division will continue to maintain our street infrastructure to the highest level possible, in which our current funding will support. Street maintenance includes:

- Cold Patch
- Crack Seal
- Micro-Seal
- Pavement Markings
- Street sign repairs and replacement
- Asphalt area repairs (small)

Additional information on the Local Street Division may be found on-line at:
http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTEL ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
ESTIMATED REVENUES							
203-000-451.000	SPECIAL ASSESSMENT	446					
203-000-546.000	GAS & WEIGHT TAX	240,623	264,968	265,200	166,984	287,000	277,659
203-000-658.100	PENALTY ON SPECIAL ASSESS	25					
203-000-665.000	INTEREST ON INVESTMENTS	8,589	2,632	2,000	1,980	3,000	3,000
203-000-665.100	INTEREST ON SPEC ASSESS	63					
203-000-679.000	MISCELLANEOUS REVENUE	(52)	6,250				
203-964-699.101	TRANS FROM GENERAL FUND	130,776	122,390		95,952	143,929	152,000
203-964-699.818	TRANS FROM 2011 S. A. CONST.				3,801		
203-964-699.867	TRANS FROM 2008(A) SA BOND	14,642					
TOTAL ESTIMATED REVENUES		395,112	396,240	267,200	268,717	433,929	432,659
APPROPRIATIONS							
463	ROUTINE MAINT-ROADS/STREETS	96,092	125,645	136,581	52,326	131,610	155,118
468	TREES & SHRUBS	40,541	50,762	50,441	39,417	57,399	55,398
474	TRAFFIC SERVICE MAINT	3,316	4,336	5,494	4,382	8,104	7,578
478	WINTER MAINTENANCE	21,335	40,335	25,753	40,282	40,875	39,659
482	ADMIN-ENG/RECORDKEEPING	40,270	27,457	34,078	24,838	34,751	13,815
966	TRANSFERS OUT	58,298	48,011	47,176	44,695	47,176	46,148
TOTAL APPROPRIATIONS		259,852	296,546	299,523	205,940	319,915	317,716
NET OF REVENUES/APPROPRIATIONS - FUND 203		135,260	99,694	(32,323)	62,777	114,014	114,943
BEGINNING FUND BALANCE		680,462	815,723	915,419	915,419	915,419	1,029,433
ENDING FUND BALANCE		815,722	915,417	883,096	978,196	1,029,433	1,144,376

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 000							
ESTIMATED REVENUES							
203-000-451.000	SPECIAL ASSESSMENT	446					
203-000-546.000	GAS & WEIGHT TAX	240,623	264,968	265,200	166,984	287,000	277,659
203-000-658.100	PENALTY ON SPECIAL ASSESS	25					
203-000-665.000	INTEREST ON INVESTMENTS	8,589	2,632	2,000	1,980	3,000	3,000
203-000-665.100	INTEREST ON SPEC ASSESS	63					
203-000-679.000	MISCELLANEOUS REVENUE	(52)	6,250				
TOTAL ESTIMATED REVENUES		249,694	273,850	267,200	168,964	290,000	280,659
NET OF REVENUES/APPROPRIATIONS - 000 -		249,694	273,850	267,200	168,964	290,000	280,659

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 463 - ROUTINE MAINT-ROADS/STREETS							
APPROPRIATIONS							
203-463-701.000	SALARY & WAGES-FULL TIME	11,306	34,243	27,311	21,910	27,311	38,173
203-463-704.000	OVERTIME-FULL TIME	121	100	121	134	200	155
203-463-715.000	SOCIAL SECURITY	846	2,607	2,252	1,674	2,252	3,139
203-463-716.000	HEALTH INSURANCE		16,904	13,726	13,537	13,726	20,926
203-463-717.000	LIFE INSURANCE		95	110	83	110	115
203-463-718.000	RETIREMENT SYSTEM	4,201	13,076	8,599	8,150	8,599	16,144
203-463-719.000	UNEMPLOYMENT COMPENSATION		2		2	3	3
203-463-720.000	WORKER'S COMPENSATION	985	1,348	1,300	337	1,300	1,236
203-463-782.000	MATERIAL AND SUPPLIES		24	8,000		8,000	8,000
203-463-815.000	OTHER CONTRACTUAL SERVICE			5,000		5,000	
203-463-874.200	RETIREE HEALTH HSP EMPLR MATCH			162	108	109	416
203-463-941.000	EQUIPMENT RENTAL-CITY	20,876	16,811	20,000	6,391	15,000	16,811
203-463-974.000	LAND IMPROVEMENTS	57,757	40,435	50,000		50,000	50,000
TOTAL APPROPRIATIONS		96,092	125,645	136,581	52,326	131,610	155,118
NET OF REVENUES/APPROPRIATIONS - 463 - ROUTINE MAI		(96,092)	(125,645)	(136,581)	(52,326)	(131,610)	(155,118)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 468 - TREES & SHRUBS							
APPROPRIATIONS							
203-468-701.000	SALARY & WAGES-FULL TIME	14,821	17,998	18,475	10,660	18,475	17,227
203-468-704.000	OVERTIME-FULL TIME	243	173	243	542	1,000	715
203-468-715.000	SOCIAL SECURITY	1,131	1,372	1,533	845	1,533	1,454
203-468-716.000	HEALTH INSURANCE	6,832	6,761	9,799	7,622	9,799	9,743
203-468-717.000	LIFE INSURANCE		43	45	34	45	50
203-468-718.000	RETIREMENT SYSTEM	5,627	8,085	7,623	5,204	7,623	8,177
203-468-719.000	UNEMPLOYMENT COMPENSATION		1		2	1	2
203-468-720.000	WORKER'S COMPENSATION	499	845	812	305	812	943
203-468-782.000	MATERIAL AND SUPPLIES	138	745	1,000	306	1,000	1,000
203-468-815.000	OTHER CONTRACTUAL SERVICE	1,700	649	1,700	1,178	1,700	1,700
203-468-874.200	RETIREE HEALTH HSP EMPLR MATCH			211	411	411	297
203-468-941.000	EQUIPMENT RENTAL-CITY	9,550	14,090	9,000	12,308	15,000	14,090
TOTAL APPROPRIATIONS		40,541	50,762	50,441	39,417	57,399	55,398
NET OF REVENUES/APPROPRIATIONS - 468 - TREES & SHR		(40,541)	(50,762)	(50,441)	(39,417)	(57,399)	(55,398)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 474 - TRAFFIC SERVICE MAINT							
APPROPRIATIONS							
203-474-701.000	SALARY & WAGES-FULL TIME	624	1,854	1,225	1,637	3,000	2,408
203-474-704.000	OVERTIME-FULL TIME		90	200		200	200
203-474-715.000	SOCIAL SECURITY	44	147	101	123	175	201
203-474-716.000	HEALTH INSURANCE	427	494	670	822	1,000	1,386
203-474-717.000	LIFE INSURANCE		18	25	15	25	25
203-474-718.000	RETIREMENT SYSTEM	220	903	503	708	1,000	1,133
203-474-720.000	WORKER'S COMPENSATION	203	208	250	40	100	149
203-474-782.000	MATERIAL AND SUPPLIES	1,378	93	1,500	626	1,500	1,500
203-474-874.200	RETIREE HEALTH HSP EMPLR MATCH			20	103	104	47
203-474-941.000	EQUIPMENT RENTAL-CITY	420	529	1,000	308	1,000	529
TOTAL APPROPRIATIONS		3,316	4,336	5,494	4,382	8,104	7,578
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC SER		(3,316)	(4,336)	(5,494)	(4,382)	(8,104)	(7,578)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 478 - WINTER MAINTENANCE							
APPROPRIATIONS							
203-478-701.000	SALARY & WAGES-FULL TIME	3,092	7,970	3,224	8,592	9,000	8,104
203-478-704.000	OVERTIME-FULL TIME	1,412	1,885	1,545	1,511	1,800	1,460
203-478-715.000	SOCIAL SECURITY	341	744	276	761	800	689
203-478-716.000	HEALTH INSURANCE	3,416	3,950	1,819	5,627	4,500	4,592
203-478-717.000	LIFE INSURANCE		17	15	14	17	20
203-478-718.000	RETIREMENT SYSTEM	1,691	4,668	1,372	4,270	4,500	3,878
203-478-719.000	UNEMPLOYMENT COMPENSATION		3		4	3	1
203-478-720.000	WORKER'S COMPENSATION	380	351	460	262	250	435
203-478-782.000	MATERIAL AND SUPPLIES	4,777	5,417	5,000	3,332	5,000	5,000
203-478-874.200	RETIREE HEALTH HSP EMPLR MATCH			42	5	5	150
203-478-941.000	EQUIPMENT RENTAL-CITY	6,226	15,330	12,000	15,904	15,000	15,330
TOTAL APPROPRIATIONS		21,335	40,335	25,753	40,282	40,875	39,659
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAIN		(21,335)	(40,335)	(25,753)	(40,282)	(40,875)	(39,659)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 482 - ADMIN-ENG/RECORDKEEPING							
APPROPRIATIONS							
203-482-701.000	SALARY & WAGES-FULL TIME	20,340	13,803	17,200	12,002	17,200	4,569
203-482-715.000	SOCIAL SECURITY	1,556	1,049	1,380	894	1,380	350
203-482-716.000	HEALTH INSURANCE	5,402	2,502	6,171	4,741	6,171	1,821
203-482-717.000	LIFE INSURANCE	51	23	25	36	25	
203-482-718.000	RETIREMENT SYSTEM	7,831	5,326	3,940	3,484	4,500	1,508
203-482-719.000	UNEMPLOYMENT COMPENSATION		2		1	1	
203-482-720.000	WORKER'S COMPENSATION	122	116	135	36	135	25
203-482-802.000	AUDITING	428	530	440	242	440	464
203-482-874.200	RETIREE HEALTH HSP EMPLR MATCH			540	347	540	137
203-482-943.000	EQUIPMENT RENTAL - PHONE	418	331	350	233	350	246
203-482-945.000	EQUIPMENT RENTAL-COMPUTER	3,796	3,455	3,561	2,374	3,561	4,225
203-482-969.000	LIABILITY INSURANCE	326	320	336	448	448	470
TOTAL APPROPRIATIONS		40,270	27,457	34,078	24,838	34,751	13,815
NET OF REVENUES/APPROPRIATIONS - 482 - ADMIN-ENG/R		(40,270)	(27,457)	(34,078)	(24,838)	(34,751)	(13,815)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 964 - TRANSFERS IN							
ESTIMATED REVENUES							
203-964-699.101	TRANS FROM GENERAL FUND	130,776	122,390		95,952	143,929	152,000
203-964-699.818	TRANS FROM 2011 S. A. CONST.				3,801		
203-964-699.867	TRANS FROM 2008(A) SA BOND	14,642					
	TOTAL ESTIMATED REVENUES	145,418	122,390		99,753	143,929	152,000
	NET OF REVENUES/APPROPRIATIONS - 964 - TRANSFERS I	145,418	122,390		99,753	143,929	152,000

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 203 LOCAL STREET FUND							
Dept 966 - TRANSFERS OUT							
APPROPRIATIONS							
203-966-995.101	TRANS TO GENERAL FUND	9,418					
203-966-995.301	TRANS TO 2015 G.O. BOND FUND	48,880	48,011	47,176	44,695	47,176	46,148
TOTAL APPROPRIATIONS		58,298	48,011	47,176	44,695	47,176	46,148
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS O		(58,298)	(48,011)	(47,176)	(44,695)	(47,176)	(46,148)
ESTIMATED REVENUES - FUND 203		395,112	396,240	267,200	268,717	433,929	432,659
APPROPRIATIONS - FUND 203		259,852	296,546	299,523	205,940	319,915	317,716
NET OF REVENUES/APPROPRIATIONS - FUND 203		135,260	99,694	(32,323)	62,777	114,014	114,943
BEGINNING FUND BALANCE		680,462	815,723	915,419	915,419	915,419	1,029,433
ENDING FUND BALANCE		815,722	915,417	883,096	978,196	1,029,433	1,144,376

FUND 208
PARK FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Parks and Recreation

Department Responsibilities/ Missions:

The City of Lapeer Parks and Recreation Department operates the City of Lapeer Community Center, active and passive city parks, and offers a variety of health, recreation and leisure activities. The Community Center features a 55,000 square foot multipurpose facility including a competition/leisure swimming pool, gymnasium, track, weight-fitness area, racquetball courts, meeting rooms, child care and the department's administrative offices. Parks total 250 acres including trails, athletic and active recreation facilities, and passive parks and natural areas. Recreation activities include year-round swimming/gym, health/fitness, seasonal sports for youth and adults, and special event programs and services. The department also oversees the maintenance/operations of a seasonal camp ground and train depot.

Analysis and Explanation of Departmental Budget:

The proposed budget includes traditional operation, maintenance and programming. Capital projects proposed include: 1) Parks garage roof replacement; 2) parks garage exterior painting; 3) Perkins Park Pavilion Replacement; 4) Community Center gym wall pad replacement; 5) Community Center floor machine replacement; 6) Cramton Park restroom improvements; 7) Cramton Park tennis court replacement; 8) Ball field repairs; 9) Picnic table replacement; 10) M-24 Pedestrian Tunnel Connection engineering and grant application; 11) Genesee St. Pedestrian Trail Extension; 12) Perkins Park playground replacement; 13) Community Center pool maintenance; and 14) Dog Park pavilion.

Additional information on the Parks and Recreation Department may be found at http://www.ci.lapeer.mi.us/parks_and_recreation/index.php

BUDGET REPORT FOR LAPEER
Fund: 208 PARK FUND

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
ESTIMATED REVENUES							
208-000-665.000	INTEREST ON INVESTMENTS	6,327	532	500	60	100	100
208-751-503.000	CMAQ GRANT	251,385		353,000		169,000	
208-751-626.000	CHARGES FOR SERVICES			500		500	500
208-751-667.100	PAVILION RENTAL	2,578	7,210	5,000	2,643	5,000	5,000
208-751-674.400	DONATION RESTRICTED	2,200	425	1,200	150	1,200	1,200
208-751-679.000	MISCELLANEOUS REVENUE	502	18,240	300	5,940	6,000	300
208-754-674.100	DONATIONS-DOG PARK		120,427		1,500	2,000	500
208-756-626.000	CHARGES FOR SERVICES	2,039	223	1,500	1,192	1,000	1,000
208-756-626.200	SALE OF TAXABLE ITEMS	1,064	803	1,000	969	1,000	1,000
208-756-653.000	CLASS/INSTRUCT-SWIM/GYM	56,005	38,436	70,000	46,486	90,000	100,000
208-756-653.100	CLASS/INSTRUCT-AEROBIC	14,572	1,401	18,000	2,575	4,000	4,000
208-756-653.200	CLASS/INSTRUCT-OTHER	7,553	374	7,000	2,454	3,000	3,000
208-756-653.400	DAILY PASS SALES	131,915	84,516	150,000	144,284	170,000	170,000
208-756-654.800	ANNUAL PASS SALES	357,643	218,544	400,000	236,049	335,000	335,000
208-756-667.000	BUILDING RENTAL	29,525	3,473	25,000	23,853	30,000	30,000
208-756-679.000	MISCELLANEOUS REVENUE	2,174	2,184	3,000	5,557	5,500	3,000
208-757-626.200	SALE OF TAXABLE ITEMS	941					
208-757-653.200	CLASS/INSTRUCT-OTHER	10,402	8,141	14,000	14,120	16,000	16,000
208-757-653.300	YOUTH CAMP	31,643	13,879	40,000	28,220	35,000	45,000
208-757-654.000	ADULT BASKETBALL	5,358		5,000	5,991	5,991	6,000
208-757-654.100	ADULT VOLLEYBALL	2,795		3,000	(8)		3,000
208-757-654.200	TENNIS	2,986	6,411	4,000		6,000	6,000
208-757-654.300	YOUTH BASEBALL & SOFTBALL	(41)	4,182	6,000	400	4,000	4,000
208-757-654.400	YOUTH BASKETBALL	9,846	7,656	10,000	11,871	11,440	10,000
208-757-654.500	YOUTH SOCCER	18,721	17,796	35,000	24,719	40,000	40,000
208-757-654.600	YOUTH VOLLEYBALL	(113)	2,421	3,500	1,350	3,500	3,500
208-757-654.700	INTRAMURAL SPORTS	2,300	(6)	2,000	(14)		2,000
208-757-674.400	DONATION RESTRICTED		5,400	4,000		4,000	4,000
208-757-679.000	MISCELLANEOUS REVENUE		10				
208-758-653.500	USE & ADMISSION FEE	45,502	52,139	50,000	35,228	52,000	52,000
208-771-627.000	AMTRAK SERVICE FEE	12,000	12,000	12,000	6,000	12,000	12,000
208-771-667.200	DEPOT RENTAL	646	430	1,500	403	1,000	1,000
208-931-584.231	CONTRIB FROM TIFA 1	200,375	172,670	492,620	444,992	444,667	219,000
208-931-584.232	CONTRIB FROM TIFA 2	79,770	41,857	76,739	40,623	59,020	94,039
208-931-584.233	CONTRIB FROM TIFA 3	147,750	88,932	277,764	59,580	421,665	60,439
208-931-584.248	CONTRIB FROM DDA	7,500	7,500	7,500	7,500	7,500	7,500
208-964-699.101	TRANS FROM GENERAL FUND	500,000	850,400	825,000	700,000	825,000	939,000
TOTAL ESTIMATED REVENUES		1,943,863	1,788,606	2,905,623	1,854,687	2,772,083	2,179,078
APPROPRIATIONS							
751	PARKS	880,846	539,667	1,062,156	492,435	1,020,046	688,931
754	DOG PARK	963	6,788		73,819	78,000	25,000
755	OAKDALE	29,449	33,908	35,082	21,704	36,742	37,766
756	COMMUNITY CENTER	1,051,779	1,013,155	1,483,219	1,045,890	1,419,437	1,211,616
757	RECREATION	202,160	172,195	241,874	141,556	238,633	246,095
758	RV PARK	38,449	30,908	29,086	19,651	30,975	32,768
771	TRAIN DEPOT	17,018	18,257	35,271	15,860	35,858	22,731
966	TRANSFERS OUT	10,000	9,571				

BUDGET REPORT FOR LAPEER

Fund: 208 PARK FUND

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		2,230,664	1,824,449	2,886,688	1,810,915	2,859,691	2,264,907
NET OF REVENUES/APPROPRIATIONS - FUND 208		(286,801)	(35,843)	18,935	43,772	(87,608)	(85,829)
BEGINNING FUND BALANCE		518,748	231,953	196,114	196,114	196,114	108,506
ENDING FUND BALANCE		231,947	196,110	215,049	239,886	108,506	22,677

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 000							
ESTIMATED REVENUES							
208-000-665.000	INTEREST ON INVESTMENTS	6,327	532	500	60	100	100
	TOTAL ESTIMATED REVENUES	6,327	532	500	60	100	100
	NET OF REVENUES/APPROPRIATIONS - 000 -	6,327	532	500	60	100	100

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 751 - PARKS							
ESTIMATED REVENUES							
208-751-503.000	CMAQ GRANT	251,385		353,000		169,000	
208-751-626.000	CHARGES FOR SERVICES			500		500	500
208-751-667.100	PAVILION RENTAL	2,578	7,210	5,000	2,643	5,000	5,000
208-751-674.400	DONATION RESTRICTED	2,200	425	1,200	150	1,200	1,200
208-751-679.000	MISCELLANEOUS REVENUE	502	18,240	300	5,940	6,000	300
TOTAL ESTIMATED REVENUES		256,665	25,875	360,000	8,733	181,700	7,000
APPROPRIATIONS							
208-751-701.000	SALARY & WAGES-FULL TIME	89,711	91,869	93,663	62,225	93,663	96,816
208-751-702.000	SALARY & WAGES-PART TIME	55,966	61,254	76,000	35,349	76,000	87,000
208-751-715.000	SOCIAL SECURITY	11,081	11,678	13,059	7,438	13,059	14,149
208-751-716.000	HEALTH INSURANCE	33,243	31,542	38,347	26,468	38,347	40,684
208-751-717.000	LIFE INSURANCE	248	248	250	205	250	250
208-751-718.000	RETIREMENT SYSTEM	34,746	49,853	43,702	30,299	43,702	51,423
208-751-719.000	UNEMPLOYMENT COMPENSATION	45	44	52	30	52	64
208-751-720.000	WORKER'S COMPENSATION	3,265	2,086	3,363	1,025	2,500	2,650
208-751-727.000	OFFICE SUPPLIES	190	219	300	51	300	300
208-751-728.000	POSTAGE	54	51	100		100	100
208-751-741.000	UNIFORMS	929	767	1,000	682	1,000	1,000
208-751-782.000	MATERIAL AND SUPPLIES	26,255	25,802	26,000	14,097	26,000	26,000
208-751-783.000	TREE PLANTING & MAINTENANCE			300			
208-751-815.000	OTHER CONTRACTUAL SERVICE	3,981	6,390	14,500	10,363	14,500	6,000
208-751-825.000	ADMINISTRATION FEE	14,053	14,775	14,718	9,812	14,718	15,492
208-751-827.000	MEMBERSHIPS & SUBSCRIPTION		340	340	393	393	393
208-751-830.000	CONFERENCES AND WORKSHOPS	26		1,200	300	925	600
208-751-874.000	RETIREE HEALTH INSURANCE	30,035	16,039	14,352	14,352	14,352	13,228
208-751-874.100	RETIREE DRUG CARD REIMBURSE	209		500		500	500
208-751-874.200	RETIREE HEALTH HSP EMPLR MATCH	1,797	1,740	1,274	1,253	1,253	1,303
208-751-900.000	ADVERTISING		1,177	400	94	400	400
208-751-901.000	PRINTING	318	365	300		300	300
208-751-920.000	ELECTRIC	7,638	8,107	8,000	4,662	8,000	8,000
208-751-921.000	GAS	981	1,089	1,000	464	1,000	2,000
208-751-922.000	TELEPHONE	720	720	720	480	720	720
208-751-923.000	WATER AND SEWER	3,827	4,054	4,000	1,580	4,000	4,000
208-751-941.000	EQUIPMENT RENTAL-CITY	121,929	123,926	114,702	76,468	114,702	103,991
208-751-942.000	EQUIPMENT RENTAL-OTHER	4,437	4,500	5,500	4,891	5,500	5,500
208-751-943.000	EQUIPMENT RENTAL - PHONE	1,045	551	583	389	583	410
208-751-945.000	EQUIPMENT RENTAL-COMPUTER	4,067	3,886	4,006	2,671	4,006	4,346
208-751-960.000	OTHER MISCELLANEOUS EXPENSE	1,159	10,075	6,000	5,152	11,800	2,000
208-751-969.000	LIABILITY INSURANCE	625	664	697	923	923	969
208-751-969.100	PROPERTY INSURANCE	1,789	5,026	5,529	8,157	8,157	8,973
208-751-969.400	MARINE INSURANCE	187	187	196	183	183	192
208-751-974.000	LAND IMPROVEMENTS	410,090	60,643	451,503	44,662	383,741	136,878
208-751-975.000	BUILDINGS	16,200					42,300
208-751-976.000	MACHINERY & EQUIPMENT			116,000	127,317	131,817	10,000
208-751-976.999	MACHINERY & EQUIPMENT NON-CIP					2,600	

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 751 - PARKS							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	880,846	539,667	1,062,156	492,435	1,020,046	688,931
	NET OF REVENUES/APPROPRIATIONS - 751 - PARKS	(624,181)	(513,792)	(702,156)	(483,702)	(838,346)	(681,931)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 754 - DOG PARK							
ESTIMATED REVENUES							
208-754-674.100	DONATIONS-DOG PARK		120,427		1,500	2,000	500
TOTAL ESTIMATED REVENUES			120,427		1,500	2,000	500
APPROPRIATIONS							
208-754-815.000	OTHER CONTRACTUAL SERVICE		584				
208-754-960.000	OTHER MISCELLANEOUS EXPENSE	963	2,509		967		
208-754-974.000	LAND IMPROVEMENTS		3,695		72,852	78,000	25,000
TOTAL APPROPRIATIONS		963	6,788		73,819	78,000	25,000
NET OF REVENUES/APPROPRIATIONS - 754 - DOG PARK		(963)	113,639		(72,319)	(76,000)	(24,500)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 755 - OAKDALE							
APPROPRIATIONS							
208-755-701.000	SALARY & WAGES-FULL TIME	5,535	5,671	5,767	3,846	5,767	5,988
208-755-702.000	SALARY & WAGES-PART TIME	4,621	8,360	8,640	5,975	10,000	10,000
208-755-715.000	SOCIAL SECURITY	782	1,070	1,108	749	1,108	1,229
208-755-716.000	HEALTH INSURANCE	2,055	1,873	2,271	1,580	2,271	2,438
208-755-717.000	LIFE INSURANCE	11	14	20	13	20	20
208-755-718.000	RETIREMENT SYSTEM	2,137	3,069	2,710	1,866	2,710	3,196
208-755-719.000	UNEMPLOYMENT COMPENSATION		3		4	6	6
208-755-720.000	WORKER'S COMPENSATION	97	150	119	102	275	275
208-755-782.000	MATERIAL AND SUPPLIES	337	1,000	1,000	938	1,000	1,000
208-755-815.000	OTHER CONTRACTUAL SERVICE	13,536	12,322	13,000	6,046	13,000	13,000
208-755-874.200	RETIREE HEALTH HSP EMPLR MATCH			52	51	51	53
208-755-969.000	LIABILITY INSURANCE	338	376	395	534	534	561
TOTAL APPROPRIATIONS		29,449	33,908	35,082	21,704	36,742	37,766
NET OF REVENUES/APPROPRIATIONS - 755 - OAKDALE		(29,449)	(33,908)	(35,082)	(21,704)	(36,742)	(37,766)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 756 - COMMUNITY CENTER							
ESTIMATED REVENUES							
208-756-626.000	CHARGES FOR SERVICES	2,039	223	1,500	1,192	1,000	1,000
208-756-626.200	SALE OF TAXABLE ITEMS	1,064	803	1,000	969	1,000	1,000
208-756-653.000	CLASS/INSTRUCT-SWIM/GYM	56,005	38,436	70,000	46,486	90,000	100,000
208-756-653.100	CLASS/INSTRUCT-AEROBIC	14,572	1,401	18,000	2,575	4,000	4,000
208-756-653.200	CLASS/INSTRUCT-OTHER	7,553	374	7,000	2,454	3,000	3,000
208-756-653.400	DAILY PASS SALES	131,915	84,516	150,000	144,284	170,000	170,000
208-756-654.800	ANNUAL PASS SALES	357,643	218,544	400,000	235,644	335,000	335,000
208-756-667.000	BUILDING RENTAL	29,525	3,473	25,000	23,853	30,000	30,000
208-756-679.000	MISCELLANEOUS REVENUE	2,174	2,184	3,000	5,557	5,500	3,000
TOTAL ESTIMATED REVENUES		602,490	349,954	675,500	463,014	639,500	647,000
APPROPRIATIONS							
208-756-701.000	SALARY & WAGES-FULL TIME	190,902	198,018	203,406	120,591	183,000	187,826
208-756-702.000	SALARY & WAGES-PART TIME	165,206	138,845	230,000	142,263	230,000	230,000
208-756-704.000	OVERTIME-FULL TIME	1,370	594	1,409			
208-756-715.000	SOCIAL SECURITY	27,587	26,013	28,076	20,178	28,076	27,062
208-756-716.000	HEALTH INSURANCE	54,981	57,173	73,554	41,690	55,045	58,185
208-756-717.000	LIFE INSURANCE	408	511	550	295	410	550
208-756-718.000	RETIREMENT SYSTEM	68,956	92,924	80,262	49,315	75,000	84,166
208-756-719.000	UNEMPLOYMENT COMPENSATION	136	111	165	106	165	169
208-756-720.000	WORKER'S COMPENSATION	3,301	3,202	3,500	1,620	3,000	3,500
208-756-727.000	OFFICE SUPPLIES	536	736	1,500	1,110	1,500	1,500
208-756-728.000	POSTAGE	327	335	400	115	225	225
208-756-741.000	UNIFORMS	1,068	1,012	1,000	1,024	1,500	1,500
208-756-782.000	MATERIAL AND SUPPLIES	39,414	28,187	40,000	25,768	40,000	40,000
208-756-802.000	AUDITING	1,425	1,763	1,470	908	1,470	1,550
208-756-815.000	OTHER CONTRACTUAL SERVICE	51,197	50,836	60,000	31,264	55,000	55,000
208-756-817.000	BANK CHARGES	1,765	1,915	2,000	1,889	3,200	3,300
208-756-825.000	ADMINISTRATION FEE	14,479	15,223	15,164	10,109	15,164	15,961
208-756-827.000	MEMBERSHIPS & SUBSCRIPTION		400	340	353	353	353
208-756-830.000	CONFERENCES AND WORKSHOPS	854		2,000	484	1,200	1,200
208-756-860.000	AUTO EXPENSE	4,611	4,694	4,950	3,099	5,000	5,000
208-756-874.000	RETIREE HEALTH INSURANCE	63,255	59,924	58,389	58,389	58,389	68,510
208-756-874.100	RETIREE DRUG CARD REIMBURSE	156	120	200	60	200	200
208-756-874.200	RETIREE HEALTH HSP EMPLR MATCH	2,486	2,617	4,479	2,813	2,813	4,063
208-756-900.000	ADVERTISING	5,742	3,222	8,000	4,460	8,000	8,000
208-756-901.000	PRINTING	341	739	400	456	600	600
208-756-920.000	ELECTRIC	100,831	113,146	110,000	76,016	115,000	115,000
208-756-921.000	GAS	47,654	49,266	47,000	27,871	55,000	65,000
208-756-922.000	TELEPHONE	1,080	1,110	1,080	720	1,440	1,440
208-756-923.000	WATER AND SEWER	23,034	18,883	25,000	15,693	25,000	25,000
208-756-930.000	BUILDING & GROUNDS MAINTENANCE	1,200		1,000	3,125	1,000	1,000
208-756-934.100	EQUIPMENT MAINT-OTHER	39,118	28,846	40,000	25,114	40,000	40,000
208-756-941.000	EQUIPMENT RENTAL-CITY	3,884	2,573	1,474	983	1,474	1,527
208-756-942.000	EQUIPMENT RENTAL-OTHER	859	720	1,000	563	500	500
208-756-943.000	EQUIPMENT RENTAL - PHONE	2,089	1,929	2,042	1,361	2,042	1,436

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 756 - COMMUNITY CENTER							
APPROPRIATIONS							
208-756-945.000	EQUIPMENT RENTAL-COMPUTER	12,473	9,932	10,237	6,825	10,237	10,624
208-756-956.000	PURCHASE-SALEABLE ITEMS	295	141	800	206	500	500
208-756-958.000	PAYMENT IN LIEU OF TAXES	54,762	55,310	56,861	37,907	56,861	58,738
208-756-960.000	OTHER MISCELLANEOUS EXPENSE	10,725	6,736	9,000	4,074	9,000	9,000
208-756-969.000	LIABILITY INSURANCE	586	623	654	886	886	930
208-756-969.100	PROPERTY INSURANCE	7,107	7,305	8,035	7,549	7,549	8,303
208-756-969.400	MARINE INSURANCE	193	193	202	188	188	198
208-756-974.000	LAND IMPROVEMENTS		27,328	342,620	318,450	318,450	
208-756-975.000	BUILDINGS	44,462					61,000
208-756-976.000	MACHINERY & EQUIPMENT						8,000
208-756-976.999	MACHINERY & EQUIPMENT NON-CIP	924		5,000		5,000	5,000
TOTAL APPROPRIATIONS		1,051,779	1,013,155	1,483,219	1,045,890	1,419,437	1,211,616
NET OF REVENUES/APPROPRIATIONS - 756 - COMMUNITY C		(449,289)	(663,201)	(807,719)	(582,876)	(779,937)	(564,616)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 757 - RECREATION							
ESTIMATED REVENUES							
208-757-626.200	SALE OF TAXABLE ITEMS	941					
208-757-653.200	CLASS/INSTRUCT-OTHER	10,402	8,141	14,000	14,120	16,000	16,000
208-757-653.300	YOUTH CAMP	31,643	13,879	40,000	28,220	35,000	45,000
208-757-654.000	ADULT BASKETBALL	5,358		5,000	5,991	5,991	6,000
208-757-654.100	ADULT VOLLEYBALL	2,795		3,000	(8)		3,000
208-757-654.200	TENNIS	2,986	6,411	4,000		6,000	6,000
208-757-654.300	YOUTH BASEBALL & SOFTBALL	(41)	4,182	6,000	400	4,000	4,000
208-757-654.400	YOUTH BASKETBALL	9,846	7,656	10,000	11,871	11,440	10,000
208-757-654.500	YOUTH SOCCER	18,721	17,796	35,000	24,719	40,000	40,000
208-757-654.600	YOUTH VOLLEYBALL	(113)	2,421	3,500	1,350	3,500	3,500
208-757-654.700	INTRAMURAL SPORTS	2,300	(6)	2,000	(14)		2,000
208-757-674.400	DONATION RESTRICTED		5,400	4,000		4,000	4,000
208-757-679.000	MISCELLANEOUS REVENUE		10				
TOTAL ESTIMATED REVENUES		84,838	65,890	126,500	86,649	125,931	139,500
APPROPRIATIONS							
208-757-701.000	SALARY & WAGES-FULL TIME	60,569	62,451	66,083	42,573	66,083	67,179
208-757-702.000	SALARY & WAGES-PART TIME	29,624	9,521	35,000	22,840	40,000	40,000
208-757-702.100	SALARY & WAGES-PART TIME-CONTR	6,724	4,468	13,000	4,847	13,000	13,000
208-757-704.000	OVERTIME-FULL TIME		331		83	100	
208-757-715.000	SOCIAL SECURITY	6,954	5,496	7,883	5,012	7,883	8,374
208-757-716.000	HEALTH INSURANCE	21,524	13,192	16,622	10,175	16,622	15,409
208-757-717.000	LIFE INSURANCE	212	171	170	165	221	230
208-757-718.000	RETIREMENT SYSTEM	22,575	32,454	30,266	20,043	30,266	35,657
208-757-719.000	UNEMPLOYMENT COMPENSATION		6	5	22	50	55
208-757-720.000	WORKER'S COMPENSATION	644	1,007	800	455	800	2,000
208-757-727.000	OFFICE SUPPLIES	244	329	500	29	500	500
208-757-728.000	POSTAGE	245	151	450	1	300	300
208-757-782.000	MATERIAL AND SUPPLIES	8,642	10,850	25,000	9,387	20,000	20,000
208-757-802.000	AUDITING	1,425	1,763	1,470	1,227	1,470	1,550
208-757-815.000	OTHER CONTRACTUAL SERVICE	5,375	5,574	6,000	4,032	6,000	6,000
208-757-825.000	ADMINISTRATION FEE	14,053	14,775	14,718	9,812	14,718	15,492
208-757-874.200	RETIREE HEALTH HSP EMPLR MATCH	287	303	489	379	489	487
208-757-900.000	ADVERTISING	1,847	981	2,000	1,020	2,000	2,000
208-757-901.000	PRINTING	54	188	150		150	150
208-757-942.000	EQUIPMENT RENTAL-OTHER			500			
208-757-943.000	EQUIPMENT RENTAL - PHONE	2,089	1,653	1,750	1,167	1,750	1,231
208-757-945.000	EQUIPMENT RENTAL-COMPUTER	6,236	4,966	5,118	3,412	5,118	5,312
208-757-956.000	PURCHASE-SALEABLE ITEMS	603					
208-757-960.000	OTHER MISCELLANEOUS EXPENSE	11,416	708	13,000	3,762	10,000	10,000
208-757-969.000	LIABILITY INSURANCE	631	670	704	930	930	977
208-757-969.400	MARINE INSURANCE	187	187	196	183	183	192
TOTAL APPROPRIATIONS		202,160	172,195	241,874	141,556	238,633	246,095
NET OF REVENUES/APPROPRIATIONS - 757 - RECREATION		(117,322)	(106,305)	(115,374)	(54,907)	(112,702)	(106,595)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 758 - RV PARK							
ESTIMATED REVENUES							
208-758-653.500	USE & ADMISSION FEE	45,502	52,139	50,000	35,228	52,000	52,000
TOTAL ESTIMATED REVENUES		45,502	52,139	50,000	35,228	52,000	52,000
APPROPRIATIONS							
208-758-701.000	SALARY & WAGES-FULL TIME	5,465	5,605	5,832	3,792	5,832	5,942
208-758-715.000	SOCIAL SECURITY	413	424	455	287	455	464
208-758-716.000	HEALTH INSURANCE	1,909	1,640	2,044	1,297	2,044	1,951
208-758-717.000	LIFE INSURANCE	10	15	20	13	20	20
208-758-718.000	RETIREMENT SYSTEM	2,030	2,900	2,627	1,779	2,627	3,104
208-758-719.000	UNEMPLOYMENT COMPENSATION					1	
208-758-720.000	WORKER'S COMPENSATION	71	73	78	28	78	100
208-758-782.000	MATERIAL AND SUPPLIES	686	2,790	1,400	1,180	1,400	1,400
208-758-815.000	OTHER CONTRACTUAL SERVICE	464	406	600	380	600	600
208-758-874.200	RETIREE HEALTH HSP EMPLR MATCH	29	30	66	55	66	66
208-758-920.000	ELECTRIC	9,355	10,489	9,000	6,366	10,000	10,000
208-758-921.000	GAS	1,213	1,281	1,400	866	2,000	3,000
208-758-923.000	WATER AND SEWER	2,147	2,898	2,300	1,912	2,500	2,500
208-758-941.000	EQUIPMENT RENTAL-CITY	1,458	1,466	1,154	769	1,154	1,469
208-758-943.000	EQUIPMENT RENTAL - PHONE	348	276	292	195	292	205
208-758-960.000	OTHER MISCELLANEOUS EXPENSE	4,327	326	1,500	326	1,500	1,500
208-758-969.100	PROPERTY INSURANCE		289	318	406	406	447
208-758-976.000	MACHINERY & EQUIPMENT	8,524					
TOTAL APPROPRIATIONS		38,449	30,908	29,086	19,651	30,975	32,768
NET OF REVENUES/APPROPRIATIONS - 758 - RV PARK		7,053	21,231	20,914	15,577	21,025	19,232

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 771 - TRAIN DEPOT							
ESTIMATED REVENUES							
208-771-627.000	AMTRAK SERVICE FEE	12,000	12,000	12,000	5,000	12,000	12,000
208-771-667.200	DEPOT RENTAL	646	430	1,500	403	1,000	1,000
TOTAL ESTIMATED REVENUES		12,646	12,430	13,500	5,403	13,000	13,000
APPROPRIATIONS							
208-771-701.000	SALARY & WAGES-FULL TIME	6,927	7,099	7,319	4,799	7,319	7,504
208-771-715.000	SOCIAL SECURITY	525	538	569	364	569	584
208-771-716.000	HEALTH INSURANCE	2,209	2,201	2,723	1,771	2,723	2,679
208-771-717.000	LIFE INSURANCE	10	19	25	17	25	27
208-771-718.000	RETIREMENT SYSTEM	2,594	3,707	3,321	2,268	3,321	3,931
208-771-719.000	UNEMPLOYMENT COMPENSATION		1		1		1
208-771-720.000	WORKER'S COMPENSATION	100	116	127	39	80	100
208-771-782.000	MATERIAL AND SUPPLIES	570	774	2,000	91	2,000	2,000
208-771-815.000	OTHER CONTRACTUAL SERVICE	102	107	400		400	400
208-771-874.200	RETIREE HEALTH HSP EMPLR MATCH	29	30	66	55	66	66
208-771-920.000	ELECTRIC	858	895	800	518	900	900
208-771-921.000	GAS	1,012	1,045	1,000	493	1,500	2,000
208-771-923.000	WATER AND SEWER	615	480	700	285	700	700
208-771-945.000	EQUIPMENT RENTAL-COMPUTER	813	648	668	445	668	724
208-771-960.000	OTHER MISCELLANEOUS EXPENSE	475	365	800	8	800	800
208-771-969.100	PROPERTY INSURANCE	156	209	229	268	268	295
208-771-969.400	MARINE INSURANCE	23	23	24	19	19	20
208-771-974.000	LAND IMPROVEMENTS			10,500	4,419	10,500	
208-771-975.000	BUILDINGS			4,000		4,000	
TOTAL APPROPRIATIONS		17,018	18,257	35,271	15,860	35,858	22,731
NET OF REVENUES/APPROPRIATIONS - 771 - TRAIN DEPOT		(4,372)	(5,827)	(21,771)	(10,457)	(22,858)	(9,731)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 931 - CONTRIB FROM COMPONENT UNITS							
ESTIMATED REVENUES							
208-931-584.231	CONTRIB FROM TIFA 1	200,375	172,670	492,620	444,992	444,667	219,000
208-931-584.232	CONTRIB FROM TIFA 2	79,770	41,857	76,739	40,623	59,020	94,039
208-931-584.233	CONTRIB FROM TIFA 3	147,750	88,932	277,764	59,580	421,665	60,439
208-931-584.248	CONTRIB FROM DDA	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL ESTIMATED REVENUES		435,395	310,959	854,623	552,695	932,852	380,978
NET OF REVENUES/APPROPRIATIONS - 931 - CONTRIB FRO		435,395	310,959	854,623	552,695	932,852	380,978

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 964 - TRANSFERS IN							
ESTIMATED REVENUES							
208-964-699.101	TRANS FROM GENERAL FUND	500,000	850,400	825,000	700,000	825,000	939,000
TOTAL ESTIMATED REVENUES		500,000	850,400	825,000	700,000	825,000	939,000
NET OF REVENUES/APPROPRIATIONS - 964 - TRANSFERS I		500,000	850,400	825,000	700,000	825,000	939,000

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 208 PARK FUND							
Dept 966 - TRANSFERS OUT							
APPROPRIATIONS							
208-966-995.661	TRANS TO MOTOR POOL FUND	10,000	9,571				
TOTAL APPROPRIATIONS		10,000	9,571				
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS O		(10,000)	(9,571)				
ESTIMATED REVENUES - FUND 208		1,943,863	1,788,606	2,905,623	1,853,282	2,772,083	2,179,078
APPROPRIATIONS - FUND 208		2,230,664	1,824,449	2,886,688	1,810,915	2,859,691	2,264,907
NET OF REVENUES/APPROPRIATIONS - FUND 208		(286,801)	(35,843)	18,935	42,367	(87,608)	(85,829)
BEGINNING FUND BALANCE		518,748	231,953	196,114	196,114	196,114	108,506
ENDING FUND BALANCE		231,947	196,110	215,049	238,481	108,506	22,677

FUND 209
CEMETERY FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Cemetery

Department Responsibilities/ Missions:

The City of Lapeer Mt. Hope Cemetery provides burial spaces and grave opening services in a sensitive manner. The department operates and maintains the 25-acre property to a high standard keeping the overall beauty and monuments a priority. Additional responsibilities of the department include maintenance of the 5-acre Oakdale Cemetery. A grave restoration plan has been implemented and will continue forward.

Explanation of Programs/Activities:

Regular Spaces	\$450* (Resident)	\$600* (Non-Resident)	
			*Includes \$20 Perpetual care per space
Regular Openings	\$600		
Cremation Openings	\$300		(Vault and tent arrangements are made by the Funeral Home).
Overtime charge after 3:30pm and Saturdays	\$250		
Over-size Grave Openings (over 40")	\$250		

Winter charge December 20 through March 31 an additional \$50.

Disinterment – regular opening plus \$100.

Foundation cost \$.40 per square inch (no minimum) / 40" wide marker is the largest you can have on the grave.

Moving large family stones for burial – 1000 lbs. or more \$350 plus new foundation charge. **(3000+ lbs. will not be moved).**

Analysis and Explanation of Departmental Budget: The proposed budget includes traditional operation of the Cemetery.

Additional information on the Cemetery Department may be found on-line at:

https://www.ci.lapeer.mi.us/new_parks_and_recreation/cemetery/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 209 CEMETERY FUND							
ESTIMATED REVENUES							
209-000-665.000	INTEREST ON INVESTMENTS	923	254	250	127	250	250
209-567-633.000	FOUNDATIONS	3,070	6,880	5,000	4,169	6,000	5,000
209-567-634.000	GRAVE OPENINGS	19,300	18,050	21,000	13,600	21,000	21,000
209-567-643.000	SALE OF BURIAL RIGHTS	11,730	16,780	12,000	8,810	12,000	12,000
209-964-699.101	TRANS FROM GENERAL FUND	101,000	100,000	100,000	66,667	100,000	100,000
209-964-699.150	TRANS FROM CEMETERY PERP CARE	131	39	100		1	
TOTAL ESTIMATED REVENUES		136,154	142,003	138,350	93,373	139,251	138,250
APPROPRIATIONS							
209-567-701.000	SALARY & WAGES-FULL TIME	18,830	19,258	19,468	13,007	19,468	20,226
209-567-702.000	SALARY & WAGES-PART TIME	7,557	10,458	12,400	9,564	17,000	13,500
209-567-715.000	SOCIAL SECURITY	2,002	2,265	2,452	1,721	2,452	2,595
209-567-716.000	HEALTH INSURANCE	6,435	6,786	8,277	5,650	8,277	8,638
209-567-717.000	LIFE INSURANCE	13	52	55	42	55	60
209-567-718.000	RETIREMENT SYSTEM	7,184	10,280	8,990	6,252	8,990	10,666
209-567-719.000	UNEMPLOYMENT COMPENSATION		4	5	8	12	12
209-567-720.000	WORKER'S COMPENSATION	194	301	350	208	400	400
209-567-728.000	POSTAGE	22	23	10	14	10	10
209-567-741.000	UNIFORMS			200			
209-567-782.000	MATERIAL AND SUPPLIES	3,402	4,984	6,000	1,479	6,000	6,000
209-567-815.000	OTHER CONTRACTUAL SERVICE	42,983	40,213	55,000	28,862	55,000	55,000
209-567-825.000	ADMINISTRATION FEE	27,321	28,954	29,271	19,514	29,271	30,662
209-567-874.000	RETIREE HEALTH INSURANCE	9,067	8,108	7,147	7,147	7,147	6,588
209-567-874.100	RETIREE DRUG CARD REIMBURSE	300	252	500	179	500	500
209-567-874.200	RETIREE HEALTH HSP EMPLR MATCH	29	30	118	106	118	120
209-567-920.000	ELECTRIC	622	600	800	357	600	600
209-567-921.000	GAS	646	857	700	329	1,000	1,500
209-567-923.000	WATER AND SEWER	271	225	400	389	700	800
209-567-941.000	EQUIPMENT RENTAL-CITY	7,157	7,157	7,054	4,703	7,054	7,313
209-567-943.000	EQUIPMENT RENTAL - PHONE	348	276	292	195	292	205
209-567-960.000	OTHER MISCELLANEOUS EXPENSE		95	300	38	300	300
209-567-969.100	PROPERTY INSURANCE	124	308	339	483	483	531
209-567-974.000	LAND IMPROVEMENTS		16,500				
TOTAL APPROPRIATIONS		134,507	157,986	160,128	100,247	165,129	166,226
NET OF REVENUES/APPROPRIATIONS - FUND 209		1,647	(15,983)	(21,778)	(6,874)	(25,878)	(27,976)
BEGINNING FUND BALANCE		70,372	72,018	56,036	56,036	56,036	30,158
ENDING FUND BALANCE		72,019	56,035	34,258	49,162	30,158	2,182

FUND 230
YOUTH MINI-GRANT FUND

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 230 YOUTH MINI-GRANT FUND							
ESTIMATED REVENUES							
230-000-665.000	INTEREST ON INVESTMENTS	6	2	5	1	3	3
	TOTAL ESTIMATED REVENUES	6	2	5	1	3	3
NET OF REVENUES/APPROPRIATIONS - FUND 230							
		6	2	5	1	3	3
	BEGINNING FUND BALANCE	580	586	588	588	588	591
	ENDING FUND BALANCE	586	588	593	589	591	594

FUND 249
BUILDING DEPARTMENT FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Building Department

Department Responsibilities/Mission: The Building Department monitors the compliance of applicable building codes and ordinances in the City. By utilizing effective code enforcement, the staff's objective is to ensure the health, safety, and general welfare of the public as well as first responders. Accomplishment will be via a comprehensive inspection program in all types of construction- residential, commercial, and industrial. To safeguard the community, project regulation commences with the planning stages and ends with the completion of work.

The inspectors employed within the building office are highly qualified and trained professionals with multiple certifications. Inspectors are not only accountable to the City but also the State of Michigan Licensing and Regulatory Affairs and Bureau of Construction Codes. To maintain high standards the staff is required to attend continuing education courses to stay informed of all new construction techniques and code changes. A clerical staff supports the inspectors and assists customers in the office.

Analysis and Explanation of Department Budget: The Building Department operates from Building Department Revenues. This revised budget is in accordance with anticipated revenues and expenditures for the coming fiscal year.

Key Goals Fiscal Year

- Initiate a safe living environment by actively inspecting all new commercial and residential construction.
- To process plan reviews and permits with an expedient and efficient system.
- Oversee contractors to verify the quality of materials and workmanship on projects are compliant with all applicable State and City Codes.
- Implement safeguards for public safety, health and welfare and preserve property values by enforcing property maintenance standards.
- Serve the residents in a professional cost-effective approach also encourage the use of the department as a resource.

Additional information on the Building Department may be found on-line at: <https://www.ci.lapeer.mi.us/building/index.php>

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 249 BUILDING DEPARTMENT FUND							
ESTIMATED REVENUES							
249-000-665.000	INTEREST ON INVESTMENTS	920	815	500	685	1,100	900
249-371-491.000	BUILDING PERMITS	96,187	248,588	85,000	82,511	115,000	95,000
249-371-491.100	PLAN REVIEWS	48,073					
249-371-491.200	ELECTRICAL PERMITS	29,853	83,580	25,000	44,900	70,000	35,000
249-371-491.300	MECHANICAL PERMITS	28,814	107,895	25,000	62,920	85,000	35,000
249-371-491.400	PLUMBING PERMITS	15,941	75,722	20,000	18,545	25,000	20,000
249-371-491.500	PENALTY-WORK W/OUT PERMIT	3,400					
249-371-491.600	RENTAL RE-INSPECTIONS	2,187		400	(125)	400	400
249-371-491.700	LICENSE REGISTRATION	3,780	3,580	2,000	1,905	2,000	2,000
249-371-491.800	RENTAL CERTIFICATES	63,157	70,123	60,000	45,829	60,000	60,000
249-371-491.900	BASE (APPLICATION) FEES	66,739					
249-371-492.000	ROW PERMITS	5,800	11,400	8,000	11,800	15,000	6,500
249-371-679.000	MISCELLANEOUS REVENUE		500				
249-964-699.101	TRANS FROM GENERAL FUND			100,000			
TOTAL ESTIMATED REVENUES		364,851	602,203	325,900	268,970	373,500	254,800
APPROPRIATIONS							
249-371-701.000	SALARY & WAGES-FULL TIME	115,471	119,360	126,284	86,922	126,284	131,172
249-371-702.000	SALARY & WAGES-PART TIME	3,449	19,718	25,000	9,745	10,000	
249-371-715.000	SOCIAL SECURITY	8,830	10,379	11,573	7,205	10,000	10,035
249-371-716.000	HEALTH INSURANCE	30,140	31,326	37,945	26,511	36,000	40,761
249-371-717.000	LIFE INSURANCE	282	315	335	259	385	400
249-371-718.000	RETIREMENT SYSTEM	44,569	64,561	58,629	42,072	58,629	69,110
249-371-719.000	UNEMPLOYMENT COMPENSATION	13	21	11	14	13	11
249-371-720.000	WORKER'S COMPENSATION	434	433	438	230	438	450
249-371-727.000	OFFICE SUPPLIES	4,541	3,972	3,500	1,143	1,500	3,000
249-371-728.000	POSTAGE	987	1,497	1,500	964	1,500	1,200
249-371-741.000	UNIFORMS	1,194	670	1,100	580	1,100	1,100
249-371-802.000	AUDITING	570	706	600	430	600	633
249-371-815.000	OTHER CONTRACTUAL SERVICE	75,690	106,101	75,000	82,710	110,000	75,000
249-371-825.000	ADMINISTRATION FEE	11,680	12,048	12,567	8,378	12,567	13,510
249-371-826.000	LEGAL FEES	10,000	10,000	15,000	10,000	15,000	15,000
249-371-827.000	MEMBERSHIPS & SUBSCRIPTION	741	110	800	577	800	800
249-371-830.000	CONFERENCES AND WORKSHOPS	2,329	1,155	2,500	58	2,500	2,500
249-371-874.200	RETIREE HEALTH HSP EMPLR MATCH	3,337	3,461	3,564	3,718	3,718	3,831
249-371-901.000	PRINTING	702	538	600	192	600	800
249-371-920.000	ELECTRIC	976	894	800	528	1,100	1,150
249-371-921.000	GAS	572	553	500	275	600	650
249-371-922.000	TELEPHONE	1,176	1,150	1,100	782	1,100	1,100
249-371-923.000	WATER AND SEWER	500		500	183	330	360
249-371-930.000	BUILDING & GROUNDS MAINTENANCE	1,773	1,341	1,500	1,655	1,500	2,000
249-371-941.000	EQUIPMENT RENTAL-CITY	10,633	8,594	5,977	3,985	5,977	5,742
249-371-943.000	EQUIPMENT RENTAL - PHONE	1,393	1,379	1,459	973	1,459	1,026
249-371-945.000	EQUIPMENT RENTAL-COMPUTER	8,948	7,773	8,012	5,341	8,012	8,692
249-371-960.000	OTHER MISCELLANEOUS EXPENSE	1,827	829	1,200	252	1,000	1,000
249-371-969.000	LIABILITY INSURANCE	1,691	1,776	1,865	1,865	1,865	1,958
249-371-969.100	PROPERTY INSURANCE	39	91	100	149	149	164

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 249 BUILDING DEPARTMENT FUND							
APPROPRIATIONS							
249-371-976.999	MACHINERY & EQUIPMENT NON-CIP		15	100		100	
249-966-995.101	TRANS TO GENERAL FUND		13,218				
TOTAL APPROPRIATIONS		344,487	423,984	400,059	297,696	414,826	393,155
NET OF REVENUES/APPROPRIATIONS - FUND 249		20,364	178,219	(74,159)	(28,726)	(41,326)	(138,355)
BEGINNING FUND BALANCE		21,852	42,216	220,433	220,433	220,433	179,107
ENDING FUND BALANCE		42,216	220,435	146,274	191,707	179,107	40,752

FUND 265

DRUG LAW ENFORCEMENT FUND

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 265 DRUG LAW ENFORCEMENT FUND							
ESTIMATED REVENUES							
265-000-665.000	INTEREST ON INVESTMENTS	1,061	202	150	114	200	200
265-301-659.100	FORFEITURES				859	859	
265-301-679.000	MISCELLANEOUS REVENUE	744		250		250	250
TOTAL ESTIMATED REVENUES		1,805	202	400	973	1,309	450
APPROPRIATIONS							
265-301-782.000	MATERIAL AND SUPPLIES		526	1,500	795	1,500	1,500
265-301-830.000	CONFERENCES AND WORKSHOPS	4,031		5,500		5,500	5,500
265-301-960.000	OTHER MISCELLANEOUS EXPENSE	111	490	500		500	500
265-301-976.000	MACHINERY & EQUIPMENT	23,456	13,895	5,500	795	5,500	10,600
265-301-976.999	MACHINERY & EQUIPMENT NON-CIP	3,680	2,043	2,500	1,111	2,500	2,500
TOTAL APPROPRIATIONS		31,278	16,954	15,500	2,701	15,500	20,600
NET OF REVENUES/APPROPRIATIONS - FUND 265		(29,473)	(16,752)	(15,100)	(1,728)	(14,191)	(20,150)
BEGINNING FUND BALANCE		101,873	72,400	55,649	55,649	55,649	41,458
ENDING FUND BALANCE		72,400	55,648	40,549	53,921	41,458	21,308

FUND 287
HOUSING RESOURCE FUND

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 287 HOUSING RESOURCE FUND							
ESTIMATED REVENUES							
287-000-665.000	INTEREST ON INVESTMENTS		66		65	120	120
287-690-524.000	MSHDA/MEDC GRANTS	959,925	165,766	94,000	57,593	74,000	50,000
287-690-524.001	MSHDA-ADMIN FEES	17,165	4,410	11,000	6,116	7,000	7,000
287-690-524.004	USDA GRANT REV					28,000	55,000
287-690-524.005	USDA ADMIN REVENUE					3,000	3,000
287-690-674.000	OWNERS CONTRIBUTION	1,275	809	3,000	5,019	22,000	30,000
TOTAL ESTIMATED REVENUES		978,365	171,051	108,000	68,793	134,120	145,120
APPROPRIATIONS							
287-690-813.000	GRANT ADMINISTRATION			1,000			1,000
287-690-813.100	RENTAL REHABILITATION	861,230	125,639		15,686	47,000	45,000
287-690-813.200	HOMEOWNER REHABILITATION	99,970	40,936	97,000	46,376	77,000	90,000
287-966-995.101	TRANS TO GENERAL FUND	10,000	10,000	10,000	6,667	10,000	9,000
TOTAL APPROPRIATIONS		971,200	176,575	108,000	68,729	134,000	145,000
NET OF REVENUES/APPROPRIATIONS - FUND 287		7,165	(5,524)		64	120	120
BEGINNING FUND BALANCE		32,029	39,194	33,670	33,670	33,670	33,790
ENDING FUND BALANCE		39,194	33,670	33,670	33,734	33,790	33,910

FUND 301
GENERAL DEBT SERVICE

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 301 GENERAL DEBT SERVICE (VOTED BONDS)							
ESTIMATED REVENUES							
301-000-665.000	INTEREST ON INVESTMENTS	268	53	100	41	80	60
301-931-584.250	CONTRIB FROM LDFA	62,804	62,804				
301-964-699.101	TRANS FROM GENERAL FUND	12,561	12,240				
301-964-699.202	TRANS FROM MAJOR STREET FUND	265,407	268,655	270,789	252,708	270,789	262,880
301-964-699.203	TRANS FROM LOCAL STREET FUND	48,880	48,011	47,176	44,695	47,176	46,148
301-964-699.450	TRANS FROM LAND ACQUISITION	62,804	62,558				
301-964-699.590	TRANS FROM WASTEWATER FUND	41,027	40,277	39,527	32,493	39,527	38,733
301-964-699.591	TRANS FROM WATER FUND	58,409	57,359	56,309	45,970	56,309	55,186
TOTAL ESTIMATED REVENUES		552,160	551,957	413,901	375,907	413,881	403,007
APPROPRIATIONS							
301-906-991.100	PRINCIPAL-2017 GO	160,000	165,000	170,000	170,000	170,000	170,000
301-906-991.200	PRINCIPAL-2013 GO	135,000	140,000				
301-906-991.300	PRINCIPAL-2015 GO	160,000	165,000	165,000	165,000	165,000	165,000
301-906-993.100	INTEREST-2017 GO	33,051	29,414	25,850	13,860	25,850	22,110
301-906-993.200	INTEREST-2013 GO	4,540	1,531				
301-906-993.300	INTEREST-2015 GO	59,863	54,988	50,038	26,256	50,038	45,088
301-906-994.300	PAYING AGENT FEES-2015 GO	850	750	750	750	750	750
TOTAL APPROPRIATIONS		553,304	556,683	411,638	375,866	411,638	402,948
NET OF REVENUES/APPROPRIATIONS - FUND 301		(1,144)	(4,726)	2,263	41	2,243	59
BEGINNING FUND BALANCE		38,162	37,018	32,291	32,291	32,291	34,534
ENDING FUND BALANCE		37,018	32,292	34,554	32,332	34,534	34,593

City of Lapeer
Fund 301
Schedule of Indebtedness

<u>GENERAL OBLIGATION BONDS</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Principal</u>	<u>Interest</u>
2017 GO Limited Tax Bond	2.20%	11/01/22	170,000	22,110
Original Issue: \$1,740,000	2.20%	11/01/23	175,000	18,315
	2.20%	11/01/24	180,000	14,410
	2.20%	11/01/25	185,000	10,395
	2.20%	11/01/26	190,000	6,270
	2.20%	11/01/27	190,000	2,090
TOTAL 2017 GO LIMITED TAX BONDS OUTSTANDING			<u>\$ 1,090,000</u>	<u>\$ 73,590</u>
2015 GO Limited Tax Bond	3.00%	11/01/22	165,000	45,088
Original Issue: \$2,375,000	3.00%	11/01/23	170,000	40,063
	3.00%	11/01/24	170,000	34,963
	3.00%	11/01/25	175,000	29,788
	3.25%	11/01/26	65,000	26,106
	3.25%	11/01/27	65,000	23,994
	3.25%	11/01/28	70,000	21,800
	3.50%	11/01/29	75,000	19,350
	3.50%	11/01/30	75,000	16,725
	3.50%	11/01/31	75,000	14,100
	3.88%	11/01/32	75,000	11,334
	3.88%	11/01/33	85,000	8,234
	3.88%	11/01/34	85,000	4,941
	3.88%	11/01/35	85,000	1,647
TOTAL 2015 GO LIMITED TAX BONDS OUTSTANDING			<u>\$ 1,435,000</u>	<u>\$ 298,131</u>
Grand Total Outstanding			<u>\$ 2,525,000</u>	<u>\$ 371,721</u>

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FUND 403
CAPITAL IMPROVEMENT FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Capital Improvement Fund

Department Responsibilities/Mission: This fund is used to account for Capital Improvement Projects that are primarily funded from sources other than bond proceeds. The Capital Improvement Funds primary source of revenue is a contribution from the General Fund, which is equivalent to 0.5 mill of all assessable property.

Services/Initiatives: The primary projects to be funded by the Capital Improvement Fund for FY 2022-2023 are:

Parking Lot Expansion	238,925
Residential Property Improvement Fund	100,000
Sidewalk Repair and Maintenance	50,000
Parking Lot #5 Improvements	46,000
Assistance to Firefighters Grant Program	40,000
Building Ceiling Tile Replacement	18,000
Portable Radios	15,600
Center for the Arts Building Improvements	10,000
Automated External Defibrillators	7,400

BUDGET REPORT FOR LAPEER

GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 403 CAPITAL IMPROVEMENT FUND							
ESTIMATED REVENUES							
403-000-665.000	INTEREST ON INVESTMENTS	1,218	355	35	279	500	500
403-336-531.000	FEMA GRANT			90,000			27,000
403-931-584.233	CONTRIB FROM TIFA 3						238,925
403-964-699.101	TRANS FROM GENERAL FUND	130,776	122,390	250,000	95,952	143,929	252,000
TOTAL ESTIMATED REVENUES		131,994	122,745	340,035	96,231	144,429	518,425
APPROPRIATIONS							
301	POLICE DEPARTMENT	30,273	30,587	32,500	31,825	32,500	17,400
336	FIRE DEPARTMENT	30,273		130,500	29,825	29,825	302,525
371	BUILDING INSPECTIONS	13,218					
444	SIDEWALKS	47,408	49,606	50,000	1,524	50,000	50,000
690	HOUSING REHABILITATION			100,000			100,000
721	PLANNING DEPARTMENT			100,000	39,107	100,000	46,000
972	CONTRIB TO COMPONENT UNITS	8,411	3,180	10,000	1,256	10,000	10,000
TOTAL APPROPRIATIONS		129,583	83,373	423,000	103,537	222,325	525,925
NET OF REVENUES/APPROPRIATIONS - FUND 403		2,411	39,372	(82,965)	(7,306)	(77,896)	(7,500)
BEGINNING FUND BALANCE		57,692	60,103	99,475	99,475	99,475	21,579
ENDING FUND BALANCE		60,103	99,475	16,510	92,169	21,579	14,079

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 403 CAPITAL IMPROVEMENT FUND							
ESTIMATED REVENUES							
403-000-665.000	INTEREST ON INVESTMENTS	1,218	355	35	279	500	500
403-336-531.000	FEMA GRANT			90,000			27,000
403-931-584.233	CONTRIB FROM TIFA 3						238,925
403-964-699.101	TRANS FROM GENERAL FUND	130,776	122,390	250,000	95,952	143,929	252,000
TOTAL ESTIMATED REVENUES		131,994	122,745	340,035	96,231	144,429	518,425
APPROPRIATIONS							
403-301-975.000	BUILDINGS						10,000
403-301-976.000	MACHINERY & EQUIPMENT	30,273	30,587	32,500	31,825	32,500	7,400
403-336-974.000	LAND IMPROVEMENTS						238,925
403-336-975.000	BUILDINGS						8,000
403-336-976.000	MACHINERY & EQUIPMENT	30,273		130,500	29,825	29,825	55,600
403-371-975.000	BUILDINGS	13,218					
403-444-974.000	LAND IMPROVEMENTS	47,408	49,606	50,000	1,524	50,000	50,000
403-690-974.000	LAND IMPROVEMENTS			100,000			100,000
403-721-974.000	LAND IMPROVEMENTS			100,000	39,107	100,000	46,000
403-972-959.248	CONTRIB TO DDA	8,411	3,180	10,000	1,256	10,000	10,000
TOTAL APPROPRIATIONS		129,583	83,373	423,000	103,537	222,325	525,925
NET OF REVENUES/APPROPRIATIONS - FUND 403		2,411	39,372	(82,965)	(7,306)	(77,896)	(7,500)
BEGINNING FUND BALANCE		57,692	60,103	99,475	99,475	99,475	21,579
ENDING FUND BALANCE		60,103	99,475	16,510	92,169	21,579	14,079

FUND 450
LAND ACQUISITION FUND

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 450 LAND ACQUISITION FUND							
ESTIMATED REVENUES							
450-000-567.000	MDEQ TRUST FUND				200,000	200,000	
450-000-665.000	INTEREST ON INVESTMENTS	15,821	3,134	2,500	1,598	2,000	2,000
450-000-671.000	LEASE AGREEMENTS	115,140	115,140	115,140	115,140	115,140	115,140
450-000-679.000	MISCELLANEOUS REVENUE	239,976	7,856		7,500	7,500	
450-964-584.248	CONTRIB FROM DDA			4,804		4,804	4,804
TOTAL ESTIMATED REVENUES		370,937	126,130	122,444	324,238	329,444	121,944
APPROPRIATIONS							
450-101-960.000	OTHER MISCELLANEOUS EXPENSE	2,300	4,530		240,838	350,000	
450-266-826.000	LEGAL FEES	50,000	50,000				
450-721-971.000	LAND	10,500					
450-966-995.301	TRANS TO 2013 GO BOND	62,804	62,558				
450-966-995.590	TRANS TO WASTEWATER	16,967	15,228	103,941	69,294	103,941	103,940
450-966-995.591	TRANS TO WATER	22,019	7,356				
TOTAL APPROPRIATIONS		164,590	139,672	103,941	310,132	453,941	103,940
NET OF REVENUES/APPROPRIATIONS - FUND 450		206,347	(13,542)	18,503	14,106	(124,497)	18,004
BEGINNING FUND BALANCE		1,351,520	1,557,866	1,544,324	1,544,324	1,544,324	1,419,827
ENDING FUND BALANCE		1,557,867	1,544,324	1,562,827	1,558,430	1,419,827	1,437,831

FUND 506
PARKING FUND

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 506 PARKING FUND							
ESTIMATED REVENUES							
506-000-665.000	INTEREST ON INVESTMENTS	2,469	890	500	515	1,000	1,000
506-535-652.000	PARKING METER REVENUE	20					
506-535-659.000	PARKING VIOLATION FINES	1,410	1,200	1,200	1,105	1,200	1,200
506-931-584.248	CONTRIB FROM DDA	13,649	15,241	13,649	14,415	14,415	15,000
506-964-699.101	TRANS FROM GENERAL FUND	69,340					
	TOTAL ESTIMATED REVENUES	86,888	17,331	15,349	16,035	16,615	17,200
APPROPRIATIONS							
506-534-701.000	SALARY & WAGES-FULL TIME	3,312	2,902	1,973	1,998	1,973	3,990
506-534-704.000	OVERTIME-FULL TIME	605	919	605	1,469	1,700	1,137
506-534-715.000	SOCIAL SECURITY	294	288	163	261	250	338
506-534-716.000	HEALTH INSURANCE		960	1,094	1,267	1,094	2,095
506-534-718.000	RETIREMENT SYSTEM	1,466	1,813	810	1,463	1,300	1,901
506-534-719.000	UNEMPLOYMENT COMPENSATION		1		1	1	
506-534-720.000	WORKER'S COMPENSATION		17		72	75	184
506-534-782.000	MATERIAL AND SUPPLIES	2,135	2,229	3,000	2,249	3,000	3,000
506-534-874.200	RETIREE HEALTH HSP EMPLR MATCH			29			82
506-534-941.000	EQUIPMENT RENTAL-CITY	5,845	5,564	4,500	6,287	4,500	5,564
506-535-715.100	PENSION EXPEND. (GASB 68)	(92,430)	(16,600)				
506-535-874.000	RETIREE HEALTH INSURANCE	(249,846)	16,163	14,292	14,292	14,292	13,175
506-535-874.100	RETIREE DRUG CARD REIMBURSE	358	294	500	232	500	500
506-535-875.000	OPEB EXP (GASB 75)		(56,306)				
506-535-968.100	DEPRECIATION-LAND IMPROVEMENT	22,670	22,670	23,000		22,671	22,671
	TOTAL APPROPRIATIONS	(305,591)	(19,086)	49,966	29,591	51,356	54,637
NET OF REVENUES/APPROPRIATIONS - FUND 506		392,479	36,417	(34,617)	(13,556)	(34,741)	(37,437)
BEGINNING FUND BALANCE		(87,436)	305,043	341,458	341,458	341,458	306,717
ENDING FUND BALANCE		305,043	341,460	306,841	327,902	306,717	269,280

FUND 590
WASTEWATER FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Wastewater Treatment Plant

Department Responsibilities/ Missions:

The WWTP has a variety of responsibilities. These responsibilities range from ensuring the water quality in the south branch of the Flint River is not adversely affected by the WWTP process; they manage City of Lapeer and surrounding communities waste disposal; they manage an Industrial Pretreatment Program and industrial compliance; and operate and maintain 2.3 MGD Wastewater Treatment Plant. The mission of the Wastewater Treatment Plant is to provide dependable and a high quality of service to the citizens of this community without adversely effecting our environment. This includes meeting all parameters of the City's NPDES permit, maintenance of all equipment, WWTP buildings, WWTP grounds, fourteen (14) pump stations, and sludge removal. WWTP personnel also assist with downtown snow removal. The Wastewater Treatment Plant electrician is responsible for the electrical maintenance at the plant and lift stations, in addition to assisting all City departments with their electrical needs. With the addition of two new full-time employees, we should be better at serving the community to meet the never-ending state and EPA requirements. Bringing our Plant to fully staffed.

Analysis and Explanation of Departmental Budget:

The Wastewater Treatment Plant receives funding through the Sewer Fund, which receives its assets from sewer bills, tap-in fees, and other miscellaneous revenues. A Wastewater Treatment Plant and Infrastructure Improvement Project that is currently under construction are being funded through a State Revolving Loan (SRF) through the Department of Environmental Quality (State of Michigan).

An Explanation of any new Programs/Activities:

We would like to replace the Scada system 2022-2023 it is outdated and has gone down on several occasions throughout 2021 causing a few sewer backups in residence basements. This was caused because power lost at the lift station and the present Scada system failed to call out personal. With the new system it will more reliable and has the ability for wastewater employees to monitor the lift station closer to prevent future backups. We are also purchasing another Oxidation rotor due to another one in very poor condition. With this purchase our Oxidation ditches should be good for a few years. There is 4 Oxidation Rotors in the oxidation ditch to maintain Oxygen levels in 2021 the staff had purchased a new Oxidation Rotor to maintain the oxygen levels in the oxidation ditch to continue to meet EGLE and EPA requirements The City of Lapeer and the Department of Public Works continues to apply for grants that benefit the city to improve our infrastructure and update our Plant.

In 2017 Michigan Department of Environment, Great Lakes, and Energy (EGLE) identified the City of Lapeer Wastewater Treatment Plant (WWTP) for pass through in having Perfluorooctanesulfonic acid (PFOS) within the Flint River. Lapeer Plating & Plastics (LP &P) was identified as the company who is responsible for discharging PFOS into the City sanitary sewer system; as a result; the city has placed LP & P under an Administrative Order to eliminate PFOS or reduce the concentration to 12 parts per trillion (ppt) or less. This is a large issue that is affecting how the plant functions in that our Biosolids were being disposed of through a company that processes high hazardous waste vs. land application, which was our past practice. Additional sampling is also required in knowing PFOS levels within our Biosolids, LP & P waste and WWTP discharge. A sample plan has been set-up to test specific areas in the city to ensure we have no other sources for PFOS in addition to sampling the plant to monitor PFOS levels in influent and effluent. We are also in constant communication with LP&P on their progress and with EGLE in reporting where we are in this process. The Department of Public Works continues to work through this Industrial Pre-treatment issue as it relates PFOS at Lapeer Plating & Plastics (LP&P) and the financial burden this issue has created. With the hard work of the staff, we are now back within legal requirements to land apply sludge as of Spring of 2021. We will continue to monitor our levels and maintain our compliance so we can continue to land apply the sludge.

Additional information on the Wastewater Treatment Plant may be found on-line at:

http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

							2022-23
GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	RECOMMENDED BUDGET
Fund 590 - WASTEWATER FUND							
ESTIMATED REVENUES							
590-000-522.000	COMMUNITY DEVELOP BLOCK GRANT	283,495					
590-000-665.000	INTEREST ON INVESTMENTS	10,899	1,528	5,000	1,335	3,000	3,000
590-000-679.000	MISCELLANEOUS REVENUE	293,047	4,034	500	1,459	2,000	500
590-555-605.000	TAP-IN FEES	191,644	266,594	75,000	120,250	130,000	110,000
590-555-614.000	IN LIEU OF RESIDENCY FEE	3,900	3,975	4,751	4,030	4,030	4,050
590-555-647.000	CAPITAL CHARGE	174,992					
590-555-651.000	USER FEES	3,667,847	3,757,276	3,952,000	2,711,889	4,000,000	4,120,000
590-555-658.000	USER FEE PENALTY	41,008	8,798	50,500	38,391	50,500	50,000
590-558-607.200	IPP PERMIT				2,250	2,250	2,500
590-964-699.366	TRANS FROM 2009 G.O. BOND	1,308,799					
590-964-699.450	TRANS FROM LAND ACQUISITION	16,967	15,228	103,941	69,294	103,941	103,941
590-964-699.817	TRANS FROM 2010 S.A. CONST				3,625	3,625	
TOTAL ESTIMATED REVENUES		5,992,598	4,057,433	4,191,692	2,952,523	4,299,346	4,393,991
APPROPRIATIONS							
555	WASTEWATER PLANT	2,629,357	2,071,926	3,428,862	1,919,836	3,525,907	4,192,817
557	SEWER UTILITY DIVISION	754,601	348,922	443,699	192,965	427,875	345,927
558	INDUSTRIAL PRETREATMENT PROG	128,919	14,846	144,103	2,672	2,813	53,478
561	ICE GRANT	2,939					
562	PFOS MITIGATION	1,853,050	1,611,066	500,000	12,818	25,000	
966	TRANSFERS OUT	204,354	40,277	39,527	32,493	39,527	38,733
TOTAL APPROPRIATIONS		5,573,220	4,087,037	4,556,191	2,160,784	4,021,122	4,630,955
NET OF REVENUES/APPROPRIATIONS - FUND 590		419,378	(29,604)	(364,499)	791,739	278,224	(236,964)
BEGINNING WORKING CAPITAL		483,836	903,214	932,818	932,818	932,818	1,211,042
ENDING WORKING CAPITAL		903,214	932,818	568,319	1,724,557	1,211,042	974,078
WORKING CAPITAL EXCLUDING DEPRECIATION		903,214	932,818			2,128,126	1,891,162

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 000							
ESTIMATED REVENUES							
590-000-522.000	COMMUNITY DEVELOP BLOCK GRANT	283,495					
590-000-665.000	INTEREST ON INVESTMENTS	10,899	1,528	5,000	1,335	3,000	3,000
590-000-679.000	MISCELLANEOUS REVENUE	293,047	4,034	500	1,459	2,000	500
	TOTAL ESTIMATED REVENUES	587,441	5,562	5,500	2,794	5,000	3,500
	NET OF REVENUES/APPROPRIATIONS - 000 -	587,441	5,562	5,500	2,794	5,000	3,500

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 555 - WASTEWATER PLANT							
ESTIMATED REVENUES							
590-555-605.000	TAP-IN FEES	191,644	266,594	75,000	120,250	130,000	110,000
590-555-614.000	IN LIEU OF RESIDENCY FEE	3,900	3,975	4,751	4,030	4,030	4,050
590-555-647.000	CAPITAL CHARGE	174,992					
590-555-651.000	USER FEES	3,667,847	3,757,276	3,952,000	2,711,889	4,000,000	4,120,000
590-555-658.000	USER FEE PENALTY	41,008	8,798	50,500	38,391	50,500	50,000
	TOTAL ESTIMATED REVENUES	4,079,391	4,036,643	4,082,251	2,874,560	4,184,530	4,284,050
APPROPRIATIONS							
590-555-701.000	SALARY & WAGES-FULL TIME	364,952	397,586	326,404	247,816	326,404	467,518
590-555-702.000	SALARY & WAGES-PART TIME	15,790	13,378	18,000	2,398	2,398	
590-555-704.000	OVERTIME-FULL TIME	24,892	24,067	29,450	18,768	29,450	22,851
590-555-710.000	AMOUNT PROVIDED FOR VAC&SICK		(14,344)				
590-555-715.000	SOCIAL SECURITY	30,678	32,848	28,666	20,291	28,666	37,214
590-555-715.100	PENSION EXPEND. (GASB 68)	(274,415)	12,543				
590-555-716.000	HEALTH INSURANCE	144,709	170,314	179,528	143,689	183,702	278,677
590-555-717.000	LIFE INSURANCE	883	963	1,100	801	1,100	1,115
590-555-718.000	RETIREMENT SYSTEM	144,982	178,059	126,951	107,090	126,951	198,742
590-555-719.000	UNEMPLOYMENT COMPENSATION	38	49	40	37	40	51
590-555-720.000	WORKER'S COMPENSATION	4,297	3,262	5,200	1,633	3,800	3,925
590-555-727.000	OFFICE SUPPLIES	1,717	1,379	1,600	241	1,600	1,600
590-555-728.000	POSTAGE	8,415	8,396	8,500	734	8,500	8,500
590-555-741.000	UNIFORMS	3,120	2,804	3,280	1,870	3,280	3,500
590-555-743.000	CHEMICAL-CHLORINE	1,731	2,325	3,100	1,903	3,100	7,000
590-555-743.100	CHEMICAL-FERROUS CHLORIDE	54,752	49,976	50,000	35,503	55,000	55,000
590-555-743.200	CHEMICAL-SODIUM BISULFATE	10,369	3,768	5,800	4,917	5,800	5,800
590-555-744.000	TOOLS	3,127	2,710	3,000	714	3,000	3,000
590-555-757.000	LAB SUPPLIES	5,969	5,763	6,000	3,595	6,000	6,000
590-555-757.100	LAB EQUIPMENT	1,974	6,349	3,000	31	3,000	3,000
590-555-782.000	MATERIAL AND SUPPLIES	24,240	16,934	20,000	11,885	20,000	20,000
590-555-802.000	AUDITING	5,200	7,049	5,871	4,227	5,871	6,191
590-555-804.000	ENGINEERING	1,347		2,000	2,000	2,000	2,000
590-555-806.000	PROFESSIONAL LAB SERVICES	6,871	12,507	14,500	7,041	14,500	14,500
590-555-810.000	HEATING, VENT & AIR COND	1,160	2,327	1,500		1,500	1,500
590-555-811.000	ELECTRICAL MATERIALS & SUPPLIES	5,540	5,269	5,500	2,485	5,500	5,500
590-555-815.000	OTHER CONTRACTUAL SERVICE	52,056	24,306	135,000	53,569	135,000	135,000
590-555-825.000	ADMINISTRATION FEE	275,753	288,069	292,552	195,035	292,552	310,121
590-555-830.000	CONFERENCES AND WORKSHOPS	2,164	1,636	2,500	2,809	3,500	2,800
590-555-860.000	AUTO EXPENSE			4,200			
590-555-874.000	RETIREE HEALTH INSURANCE	99,583	136,662	106,076	106,076	106,076	144,337
590-555-874.100	RETIREE DRUG CARD REIMBURSE	1,515	1,479	1,750	687	1,750	1,500
590-555-874.200	RETIREE HEALTH HSP EMPLR MATCH	4,504	5,175	6,291	5,446	5,446	6,521
590-555-875.000	OPEB EXP (GASB 75)		(945,543)				
590-555-900.000	ADVERTISING		94		2,929	3,500	
590-555-901.000	PRINTING	2,307	1,446	1,500	852	1,500	1,500
590-555-920.000	ELECTRIC	163,806	176,327	155,000	108,526	200,000	205,000
590-555-921.000	GAS	17,295	17,589	18,000	7,756	18,000	24,000

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 555 - WASTEWATER PLANT							
APPROPRIATIONS							
590-555-922.000	TELEPHONE	4,571	4,700	5,600	2,655	5,600	5,360
590-555-923.000	WATER AND SEWER	1,723	2,707	2,000	1,602	2,700	3,000
590-555-930.000	BUILDING & GROUNDS MAINTENANCE	14,789	13,507	15,000	8,327	15,000	15,000
590-555-933.000	VEHICLE-MACH OPER & MAINT	53,993	60,891	60,000	4,726	60,000	60,000
590-555-934.000	EQUIPMENT MAINT-COMPUTER	2,026	1,013				
590-555-941.000	EQUIPMENT RENTAL-CITY	107,202	122,884	145,855	97,237	145,855	145,640
590-555-942.000	EQUIPMENT RENTAL-OTHER	42	50	50		50	50
590-555-943.000	EQUIPMENT RENTAL - PHONE	3,935	2,562	2,713	1,809	2,713	1,908
590-555-945.000	EQUIPMENT RENTAL-COMPUTER	13,829	15,546	16,023	10,682	16,023	17,384
590-555-955.000	PERMITS, FEES, & EASEMENTS	5,500	5,500	5,500	5,500	5,500	5,500
590-555-958.000	PAYMENT IN LIEU OF TAXES	109,563	110,659	93,180	62,120	93,180	92,946
590-555-960.000	OTHER MISCELLANEOUS EXPENSE	1,676	1,155	3,000	1,213	3,000	3,000
590-555-968.100	DEPRECIATION-LAND IMPROVEMENT	11,792	11,843				
590-555-968.200	DEPRECIATION-BUILDING	464,462	463,788	478,000		465,000	465,000
590-555-968.300	DEPRECIATION-MACH & EQUIP	104,576	118,606	14,000		119,000	119,000
590-555-968.400	DEPRECIATION-INFRASTRUCTURE	316,034	322,847	320,000		320,000	320,000
590-555-969.000	LIABILITY INSURANCE	9,227	9,830	10,322	13,753	13,754	14,441
590-555-969.100	PROPERTY INSURANCE	24,694	26,709	29,380	28,697	28,697	31,567
590-555-969.400	MARINE INSURANCE	442	442	464	433	433	454
590-555-974.000	LAND IMPROVEMENTS			150,000	71,812	115,000	370,000
590-555-976.000	MACHINERY & EQUIPMENT	471					37,500
590-555-991.000	PRINCIPAL			390,000	390,000	390,000	395,000
590-555-993.000	INTEREST	167,489	123,166	115,916	115,916	115,916	106,104
TOTAL APPROPRIATIONS		2,629,357	2,071,926	3,428,862	1,919,836	3,525,907	4,192,817
NET OF REVENUES/APPROPRIATIONS - 555 - WASTEWATER		1,450,034	1,964,717	653,389	954,724	658,623	91,233

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Sewer Utility Division

Department Responsibilities/ Missions:

The Sewer Division has taken a proactive position in maintaining our sewer system. The city has been divided into sections, and each year a new section of the city is scheduled to be cleaned and televised. Several areas of the city require cleaning quarterly due to bellies in the main along with other abnormalities. In addition to the cleaning program for the sewer system the Sewer Division performs an equivalent cleaning program on the storm system; complete structure repairs and system improvements; reviews inventory and mapping of storm and sanitary infrastructure; and assists with new construction. The Sewer Department maintains over 51.1 miles of sanitary main with approximately 1,157 structures and 47 miles of storm mains with approximately 2,296 structures.

Analysis and Explanation of Departmental Budget:

The Sewer Division is funded through the Sewer Fund, which receives its assets from utility billing and tap-in fees. An Infrastructure Improvement Project that is currently under construction is being funded by a State Revolving Loan (SRF) through the Department of Environmental Quality.

An Explanation of any new Programs/Activities:

The sewer division has two major projects with the upgrades of Albar lift station it is 41 years old and our oldest lift station with these new upgrades it will bring that lift station back to the 10 state standards. The next project is the lining of 825 ft of 12 Inch sewer main on Jackson Street it is in bad shape with cracks and small holes and is causing I&I in the sewer system and this project is slated to be done under the 2021-2022 budget. The Sewer division is using this newly created Asset Management Plan to make necessary improvements and repairs to sewer and storm system infrastructure. In 2021-2022 we are replacing pumps, major electrical and mechanical components at the Pump Stations on Oregon St. Also put in antennas so Scada can communicate better with plant and guy on call. Due to the age of pumps and components breaks and mechanical failures were becoming more frequent. If either one of pumps would go down it could have created a negative impact to the environment and the community by sewer backing up in basements.

The City of Lapeer and the Department of Public Works continues to apply for grants that benefit the City to improve our infrastructure. Additional information on the Sewer Utility Division may be found on-line at:

http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 558 - INDUSTRIAL PRETREATMENT PROG							
ESTIMATED REVENUES							
590-558-607.200	IPP PERMIT				2,250	2,250	2,500
TOTAL ESTIMATED REVENUES					2,250	2,250	2,500
APPROPRIATIONS							
590-558-701.000	SALARY & WAGES-FULL TIME	60,756	2,754	70,910	1,720	1,720	26,374
590-558-704.000	OVERTIME-FULL TIME	8,303	359	8,170			
590-558-715.000	SOCIAL SECURITY	5,274	244	6,032	132	132	2,160
590-558-716.000	HEALTH INSURANCE	27,186	9,271	34,145			13,039
590-558-717.000	LIFE INSURANCE	166	95	100	77	100	100
590-558-718.000	RETIREMENT SYSTEM	25,881	1,029	19,946	476	476	10,553
590-558-719.000	UNEMPLOYMENT COMPENSATION			5			2
590-558-720.000	WORKER'S COMPENSATION	663	343	700	10	10	
590-558-727.000	OFFICE SUPPLIES			100			
590-558-728.000	POSTAGE			200			
590-558-741.000	UNIFORMS	407	252	255	170	255	300
590-558-744.000	TOOLS			100			
590-558-782.000	MATERIAL AND SUPPLIES			1,000			
590-558-804.000	ENGINEERING			1,500			
590-558-815.000	OTHER CONTRACTUAL SERVICE	131	129	200	87	120	250
590-558-830.000	CONFERENCES AND WORKSHOPS	152		300			400
590-558-874.200	RETIREE HEALTH HSP EMPLR MATCH			440			300
590-558-901.000	PRINTING		370				
TOTAL APPROPRIATIONS		128,919	14,846	144,103	2,672	2,813	53,478
NET OF REVENUES/APPROPRIATIONS - 558 - INDUSTRIAL		(128,919)	(14,846)	(144,103)	(422)	(563)	(50,978)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 557 - SEWER UTILITY DIVISION							
APPROPRIATIONS							
590-557-701.000	SALARY & WAGES-FULL TIME	90,333	81,980	81,862	53,554	81,862	77,990
590-557-704.000	OVERTIME-FULL TIME	4,097	599	4,082	280	1,000	590
590-557-715.000	SOCIAL SECURITY	5,901	6,246	6,618	4,066	6,000	6,480
590-557-716.000	HEALTH INSURANCE	76,688	65,053	46,361	31,516	46,361	44,665
590-557-717.000	LIFE INSURANCE	245	303	350	271	361	425
590-557-718.000	RETIREMENT SYSTEM	29,161	35,160	29,585	21,153	29,585	34,937
590-557-719.000	UNEMPLOYMENT COMPENSATION	14	8	15	11	15	7
590-557-720.000	WORKER'S COMPENSATION	1,321	1,014	1,563	399	700	900
590-557-727.000	OFFICE SUPPLIES	619	640	500	249	500	500
590-557-729.000	COMPUTER SUPPLIES	2,280	1,774	2,200		2,200	2,200
590-557-741.000	UNIFORMS	1,619	1,645	2,000	1,243	2,000	2,000
590-557-744.000	TOOLS		436	700	147	700	700
590-557-782.000	MATERIAL AND SUPPLIES	41,941	13,975	35,000	4,506	15,000	35,000
590-557-804.000	ENGINEERING	244,765	5,098	3,000		3,000	3,000
590-557-815.000	OTHER CONTRACTUAL SERVICE	11,333	7,182	1,000	2,207	2,500	3,000
590-557-830.000	CONFERENCES AND WORKSHOPS	4,477		2,200	236	2,200	2,200
590-557-874.200	RETIREE HEALTH HSP EMPLR MATCH	174	1,809	863	330	330	1,294
590-557-901.000	PRINTING	220	25	150	68	150	150
590-557-930.000	BUILDING & GROUNDS MAINTENANCE	1,610	13,940	15,000	2,997	12,500	12,000
590-557-933.000	VEHICLE-MACH OPER & MAINT	128		750		500	500
590-557-941.000	EQUIPMENT RENTAL-CITY	230,083	107,892	89,489	64,312	100,000	109,664
590-557-945.000	EQUIPMENT RENTAL-COMPUTER	3,796	3,455	3,561	2,374	3,561	4,225
590-557-960.000	OTHER MISCELLANEOUS EXPENSE	3,796	688	3,500	3,046	3,500	3,500
590-557-974.000	LAND IMPROVEMENTS			113,350		113,350	
TOTAL APPROPRIATIONS		754,601	348,922	443,699	192,965	427,875	345,927
NET OF REVENUES/APPROPRIATIONS - 557 - SEWER UTILI		(754,601)	(348,922)	(443,699)	(192,965)	(427,875)	(345,927)

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 561 - ICE GRANT							
APPROPRIATIONS							
590-561-814.000	WASTEWATER EXPENSES	2,939					
	TOTAL APPROPRIATIONS	2,939					
	NET OF REVENUES/APPROPRIATIONS - 561 - ICE GRANT	(2,939)					

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 562 - PFOS MITIGATION							
APPROPRIATIONS							
590-562-814.200	PFOS EXPENSES	1,853,050	1,611,066	500,000	12,818	25,000	
TOTAL APPROPRIATIONS		1,853,050	1,611,066	500,000	12,818	25,000	
NET OF REVENUES/APPROPRIATIONS - 562 - PFOS MITIGA		(1,853,050)	(1,611,066)	(500,000)	(12,818)	(25,000)	

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 964 - TRANSFERS IN							
ESTIMATED REVENUES							
590-964-699.366	TRANS FROM 2009 G.O. BOND	1,308,799					
590-964-699.450	TRANS FROM LAND ACQUISITION	16,967	15,228	103,941	69,294	103,941	103,941
590-964-699.817	TRANS FROM 2010 S.A. CONST				3,625	3,625	
	TOTAL ESTIMATED REVENUES	1,325,766	15,228	103,941	72,919	107,566	103,941
	NET OF REVENUES/APPROPRIATIONS - 964 - TRANSFERS I	1,325,766	15,228	103,941	72,919	107,566	103,941

BUDGET REPORT FOR LAPEER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
Fund: 590 WASTEWATER FUND							
Dept 966 - TRANSFERS OUT							
APPROPRIATIONS							
590-966-995.101	TRANS TO GENERAL FUND	140,180					
590-966-995.301	TRANS TO 2015 G.O. BOND FUND	41,027	40,277	39,527	32,493	39,527	38,733
590-966-995.805	TRANS TO 2010 SA BOND FUND	23,147					
	TOTAL APPROPRIATIONS	204,354	40,277	39,527	32,493	39,527	38,733
	NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS O	(204,354)	(40,277)	(39,527)	(32,493)	(39,527)	(38,733)
ESTIMATED REVENUES - FUND 590							
APPROPRIATIONS - FUND 590							
NET OF REVENUES/APPROPRIATIONS - FUND 590							
	BEGINNING FUND BALANCE	12,212,285	12,935,356	12,905,751	12,905,751	12,905,751	13,183,975
	FUND BALANCE ADJUSTMENTS	303,693					
	ENDING FUND BALANCE	12,935,356	12,905,752	12,541,252	13,697,490	13,183,975	12,947,011

	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Principal</u>	<u>Interest</u>
<u>WASTEWATER TREATMENT FUND</u>				
2010 State Revolving Fund Loan (SRF)	2.50%	10/01/22	395,000	106,104
Fund 590	2.50%	10/01/23	405,000	96,104
	2.50%	10/01/24	415,000	85,854
	2.50%	10/01/25	425,000	75,354
	2.50%	10/01/26	440,000	64,541
	2.50%	10/01/27	450,000	53,416
	2.50%	10/01/28	460,000	42,041
	2.50%	10/01/29	470,000	30,416
	2.50%	10/01/30	485,000	12,891
	2.50%	10/01/31	496,650	6,208
			<u>\$ 4,441,650</u>	<u>\$ 572,930</u>
Total Outstanding				
			<u>\$ 8,076,650</u>	<u>\$ 2,268,517</u>
TOTAL 2010 STATE REVOLVING LOAN (SRF) ISSUED				

NOTE: THIS AMORTIZATION IS BASED UPON THE FULL COMMITTED LOAN APPLICATION AMOUNT OF \$8,905,000 WHICH IS DRAWN DOWN AS FUNDS ARE REQUIRED TO PAY CONTRACTORS. UPON COMPLETION OF THE PROJECT A FINAL AMORTIZATION SCHEDULE WILL BE PROVIDED.

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FUND 591
WATER FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Water Utility Division

Department Responsibilities/ Missions:

Our goal is to assure that the drinking water meets the highest standard of quality and to maintain the water system in a way that will assure that all areas of the city have adequate water pressure. For the Water Department it is a continuous process in evaluating the system for improvements in programs and infrastructure needs. Several programs are in place to assist in assuring water quality, examples of this are: the Cross Connection Program, Flushing Program and Water Sampling Program. In addition to our programs, Michigan Department of Environment, Great Lakes, and Energy (EGLE) and the Michigan Safe Drinking Water Act also have requirements that we must fulfill. In maintaining the system, the Water Department performs a wide variety of duties. Some of these duties include, but are not limited to, meter repairs, well maintenance, water main and service repairs, restoring repair sites, fire hydrant maintenance, infrastructure inventory and mapping, and assisting with new construction. The Water Department maintains over 70 miles of water mains with 780 fire hydrants and 1,306 gate valves.

Analysis and Explanation of Departmental Budget:

The Water Utility Division is funded through the Water Fund, which receives its assets from water billing, tap-in fees, and other miscellaneous revenues.

An Explanation of any new Programs/Activities:

In 2018, the Michigan Safe Drinking Water Act's Lead and Copper Rule was changed to better protect your health. New water sampling rules have been added to better detect possible lead in your drinking water. These changes require communities with lead service lines to do more sampling. This new sampling method was expected to result in higher lead results, not because the water source or quality for residents has changed, but because the act has more stringent sampling procedures and analysis.

The City of Lapeer has been conducting testing of tap water in homes with lead service lines for lead and copper in accordance with this Act since 1992.

The city in having 3,400 water accounts in which they have inspected all 3,400 accounts that resulted in a total of 37 lead services and 70 galvanized service lines that require replacement. The City and Department of Public Works has made it their mission to replace all lead and galvanized service lines by December 31, 2022. Through the Drinking Water Revolving Fund Grant.

Our water meter program has gone through a transformation over the last several years with technology improvements. This transformation has taken the meter reading from a month-long process, to now being able to read the entire City within a 4-hour period. In using this new technology as we continue to grow our water meter read time will remain the same, no increase in time will be required.

In addition to improvements in the meter reading system, other technology advantages are being used in monitoring water systems, such as SCADA. The Water Department is in the process of implementing a SCADA system that will allow personnel to monitor the water pressure from any location with internet access. This access will allow for improved management of the system.

Preventive maintenance programs that are in place include fire hydrant winterization, dead-end water main flushing, water meter replacement/repair, water main and fire hydrant replacement, and relocation, well maintenance, and gate valve replacement/turning program.

Comprehensive Cross-Connection Program and Backup/Primary Water System Sampling programs are in place, which comply with DEQ requirements.

Maps are updated on an annual basis for all infrastructures. The map process is being taken one step further in accuracy. GPS points have been collected for much of our infrastructure. This year's map improvement is to overlap our utility map onto our GIS system with GPS points in building accuracy.

The City of Lapeer and the Department of Public Works continues to apply for grants that benefit the city to improve our infrastructure. Additional information on the Water Utility Division may be found on-line at:

http://www.ci.lapeer.mi.us/public_works/index.php

BUDGET REPORT FOR LAPEER

							2022-23
GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	RECOMMENDED BUDGET
Fund 591 - WATER FUND							
ESTIMATED REVENUES							
591-000-665.000	INTEREST ON INVESTMENTS	33,384	12,853	7,000	7,549	15,000	15,000
591-000-679.000	MISCELLANEOUS REVENUE	8,653	87,130	500	193	500	500
591-556-504.000	USDA GRANT						745,000
591-556-605.000	TAP-IN FEES	216,780	163,360	75,000	94,640	125,000	75,000
591-556-607.000	WATER TURN-ON/TURN-OFF	6,488	6,662	12,400	11,150	12,400	12,500
591-556-614.000	IN LIEU OF RESIDENCY FEE	3,900	3,975	4,500	4,030	4,030	4,050
591-556-637.000	METER INSTALL & REPAIR	12,199	47,156	15,000	20,593	18,000	18,000
591-556-651.000	USER FEES	2,532,444	2,603,804	2,771,000	1,901,651	2,880,000	2,968,000
591-556-658.000	USER FEE PENALTY	27,206	5,651	30,000	26,008	30,000	30,000
591-556-667.500	HYDRANT RENTAL	5,806	6,151	6,150	4,002	6,150	6,150
591-556-667.600	HYDRANT RENTAL-PRIVATE	151,685	155,608	167,000	97,617	167,000	170,000
591-964-699.366	TRANS FROM 2009 G.O. BOND	2,434,906					
591-964-699.450	TRANS FROM LAND ACQUISITION	22,019	7,356				
TOTAL ESTIMATED REVENUES		5,455,470	3,099,706	3,088,550	2,167,433	3,258,080	4,044,200
APPROPRIATIONS							
556	WATER OPERATIONS	3,878,286	2,965,656	3,628,383	1,993,819	3,668,995	4,738,029
966	TRANSFERS OUT	58,409	57,359	56,309	45,970	56,309	55,186
TOTAL APPROPRIATIONS		3,936,695	3,023,015	3,684,692	2,039,789	3,725,304	4,793,215
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,518,775	76,691	(596,142)	127,644	(467,224)	(749,015)
BEGINNING WORKING CAPITAL		2,020,107	3,538,882	3,615,573	3,615,573	3,615,573	3,148,349
ENDING WORKING CAPITAL		3,538,882	3,615,573	3,019,431	3,743,217	3,148,349	2,399,334
WORKING CAPITAL EXCLUDING DEPRECIATION		3,538,882	3,615,573			3,438,514	2,689,499

BUDGET REPORT FOR LAPEER

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
ESTIMATED REVENUES							
591-000-665.000	INTEREST ON INVESTMENTS	33,384	12,853	7,000	7,549	15,000	15,000
591-000-679.000	MISCELLANEOUS REVENUE	8,653	87,130	500	193	500	500
591-556-504.000	USDA GRANT						745,000
591-556-605.000	TAP-IN FEES	216,780	163,360	75,000	94,640	125,000	75,000
591-556-607.000	WATER TURN-ON/TURN-OFF	6,488	6,662	12,400	11,150	12,400	12,500
591-556-614.000	IN LIEU OF RESIDENCY FEE	3,900	3,975	4,500	4,030	4,030	4,050
591-556-637.000	METER INSTALL & REPAIR	12,199	47,156	15,000	20,593	18,000	18,000
591-556-651.000	USER FEES	2,532,444	2,603,804	2,771,000	1,901,654	2,880,000	2,968,000
591-556-658.000	USER FEE PENALTY	27,206	5,651	30,000	26,008	30,000	30,000
591-556-667.500	HYDRANT RENTAL	5,806	6,151	6,150	4,002	6,150	6,150
591-556-667.600	HYDRANT RENTAL-PRIVATE	151,685	155,608	167,000	97,617	167,000	170,000
591-964-699.366	TRANS FROM 2009 G.O. BOND	2,434,906					
591-964-699.450	TRANS FROM LAND ACQUISITION	22,019	7,356				
TOTAL ESTIMATED REVENUES		5,455,470	3,099,706	3,088,550	2,167,436	3,258,080	4,044,200
APPROPRIATIONS							
591-556-701.000	SALARY & WAGES-FULL TIME	328,550	313,587	338,698	222,382	338,698	356,003
591-556-704.000	OVERTIME-FULL TIME	14,365	21,277	21,930	12,923	21,930	18,381
591-556-710.000	AMOUNT PROVIDED FOR VAC&SICK		43				
591-556-715.000	SOCIAL SECURITY	27,680	25,488	27,806	17,805	27,806	28,848
591-556-715.100	PENSION EXPEND. (GASB 68)	89,533	44,814				
591-556-716.000	HEALTH INSURANCE	99,570	108,358	177,536	119,780	160,000	188,221
591-556-717.000	LIFE INSURANCE	791	688	685	579	685	700
591-556-718.000	RETIREMENT SYSTEM	127,664	146,824	129,511	98,455	129,511	156,072
591-556-719.000	UNEMPLOYMENT COMPENSATION	40	33	35	30	35	35
591-556-720.000	WORKER'S COMPENSATION	5,130	4,459	5,500	2,406	5,500	6,390
591-556-727.000	OFFICE SUPPLIES	1,287	1,282	1,000	498	1,000	1,000
591-556-728.000	POSTAGE	12,941	12,617	13,000	881	13,000	13,000
591-556-739.000	WATER PURCHASES	1,515,519	1,588,133	1,672,722	856,356	1,712,712	1,764,000
591-556-741.000	UNIFORMS	1,948	1,791	2,000	1,157	2,000	2,000
591-556-744.000	TOOLS	921	1,185	1,000		1,000	1,000
591-556-782.000	MATERIAL AND SUPPLIES	135,056	202,764	200,000	111,439	200,000	200,000
591-556-802.000	AUDITING	5,200	7,049	5,871	4,227	5,871	6,191
591-556-803.000	CONSULTING	3,027	3,470	5,000	3,644	5,000	5,000
591-556-804.000	ENGINEERING	25,809	41,716	20,000		10,000	25,000
591-556-815.000	OTHER CONTRACTUAL SERVICE	51,907	42,574	50,000	24,825	50,000	50,000
591-556-825.000	ADMINISTRATION FEE	285,843	298,445	304,292	202,861	304,292	323,029
591-556-827.000	MEMBERSHIPS & SUBSCRIPTION	1,767	2,002	1,800	1,247	1,800	1,800
591-556-830.000	CONFERENCES AND WORKSHOPS	9,101	4,950	4,000	3,830	4,000	4,000
591-556-860.000	AUTO EXPENSE	4,200	1,400	4,200			
591-556-874.000	RETIREE HEALTH INSURANCE	621,513	76,803	86,624	86,624	86,624	134,977
591-556-874.100	RETIREE DRUG CARD REIMBURSE	1,138	788	1,000	560	1,000	1,000
591-556-874.200	RETIREE HEALTH HSP EMPLR MATCH	1,602	1,855	4,776	4,648	4,648	5,925
591-556-875.000	OPEB EXP (GASB 75)		(536,519)				
591-556-900.000	ADVERTISING	2,059	2,620	2,000	2,540	2,900	4,000
591-556-901.000	PRINTING	2,279	1,233	2,000	1,353	2,000	2,000
591-556-920.000	ELECTRIC	15,340	12,939	14,000	7,991	14,000	14,500
591-556-921.000	GAS	3,140	5,763	3,000	1,641	6,000	7,500

BUDGET REPORT FOR LAPEER

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 RECOMME BUDGET
APPROPRIATIONS							
591-556-922.000	TELEPHONE	4,148	3,123	3,500	2,454	4,000	4,500
591-556-923.000	WATER AND SEWER	475	763	500	433	600	625
591-556-930.000	BUILDING & GROUNDS MAINTENANCE	18,039	21,655	24,250	4,905	15,000	20,000
591-556-934.000	EQUIPMENT MAINT-COMPUTER	2,026	1,013				
591-556-941.000	EQUIPMENT RENTAL-CITY	103,798	140,230	110,000	104,053	140,000	140,230
591-556-942.000	EQUIPMENT RENTAL-OTHER	354	554	500		500	
591-556-943.000	EQUIPMENT RENTAL - PHONE	2,089	1,378	1,459	973	1,459	1,026
591-556-945.000	EQUIPMENT RENTAL-COMPUTER	7,592	6,909	7,121	4,747	7,121	8,451
591-556-955.000	PERMITS, FEES, & EASEMENTS	3,181	3,088	3,200	3,183	3,200	3,200
591-556-958.000	PAYMENT IN LIEU OF TAXES	49,412	49,906	38,573	25,715	38,573	38,627
591-556-960.000	OTHER MISCELLANEOUS EXPENSE	2,355	674	2,500	1,518	2,500	2,500
591-556-968.100	DEPRECIATION-LAND IMPROVEMENT	1,806	2,325	244		2,400	2,400
591-556-968.200	DEPRECIATION-BUILDING	765	765	765		765	765
591-556-968.300	DEPRECIATION-MACH & EQUIP	11,787	9,823	13,000		10,000	10,000
591-556-968.400	DEPRECIATION-INFRASTRUCTURE	268,117	276,914	270,000		277,000	277,000
591-556-969.000	LIABILITY INSURANCE	2,858	3,108	3,264	4,361	4,361	4,579
591-556-969.100	PROPERTY INSURANCE	2,212	2,505	2,755	2,767	2,767	3,043
591-556-969.400	MARINE INSURANCE	492	492	516	486	487	511
591-556-974.000	LAND IMPROVEMENTS	1,860		46,250	47,542	46,250	900,000
591-966-995.301	TRANS TO 2015 G.O. BOND FUND	58,409	57,359	56,309	45,970	56,309	55,186
TOTAL APPROPRIATIONS		3,936,695	3,023,015	3,684,692	2,039,789	3,725,304	4,793,215
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,518,775	76,691	(596,142)	127,647	(467,224)	(749,015)
BEGINNING FUND BALANCE		8,455,848	9,974,623	10,051,312	10,051,312	10,051,312	9,584,088
ENDING FUND BALANCE		9,974,623	10,051,314	9,455,170	10,178,959	9,584,088	8,835,073

FUND 602

INFORMATION TECHNOLOGY FUND

BUDGET REPORT FOR LAPEER

							2022-23
GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	RECOMMENDED BUDGET
Fund 602 - INFORMATION TECHNOLOGY FUND							
ESTIMATED REVENUES							
602-000-665.000	INTEREST ON INVESTMENTS	3,731	614	500	140	250	250
602-228-667.400	EQUIPMENT RENTAL	204,177	181,369	189,272	126,183	189,272	205,714
602-228-667.700	EQUIPMENT RENTAL-OTHER	6,508	5,182	4,673	3,505	4,673	5,070
TOTAL ESTIMATED REVENUES		214,416	187,165	194,445	129,828	194,195	211,034
APPROPRIATIONS							
602-228-815.000	OTHER CONTRACTUAL SERVICE		13,000				
602-228-927.000	INTERNET SERVICES				3,671	7,833	8,225
602-228-934.000	EQUIPMENT MAINT-COMPUTER	70,437	69,541	77,364	69,077	92,000	93,613
602-228-968.300	DEPRECIATION-MACH & EQUIP	10,949	26,899	11,000		27,000	27,000
602-228-969.100	PROPERTY INSURANCE	2,864	3,150	3,150	3,150	3,150	3,150
602-228-969.300	CYBER INSURANCE	3,765	3,143	6,431	6,550	6,550	6,747
602-228-976.000	MACHINERY & EQUIPMENT			21,000	15,994	56,860	45,000
602-228-976.999	MACHINERY & EQUIPMENT NON-CIP	40,986	53,246	25,000	12,268	15,000	15,000
602-966-995.101	TRANS TO GENERAL FUND	85,000	50,000				
TOTAL APPROPRIATIONS		214,001	218,979	143,945	110,710	208,393	198,735
NET OF REVENUES/APPROPRIATIONS - FUND 602		415	(31,814)	50,500	19,118	(14,198)	12,299
BEGINNING WORKING CAPITAL		33,933	34,348	66,162	66,162	66,162	51,964
ENDING WORKING CAPITAL		34,348	66,162	116,662	85,280	51,964	64,263
WORKING CAPITAL LESS DEPRECIATION		34,348	66,162			78,964	91,263

FUND 603

TELEPHONE COMMUNICATION FUND

BUDGET REPORT FOR LAPEER

						2022-23	
GL NUMBER AND DEPARTMENT	DESCRIPTION	2019-20 ACTIVITY	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	RECOMMENDED BUDGET
Fund 603 - TELEPHONE COMMUNICATION FUND							
ESTIMATED REVENUES							
603-000-665.000	INTEREST ON INVESTMENTS	886	235	100	134	230	230
603-229-667.400	EQUIPMENT RENTAL	34,646	29,060	29,026	19,350	29,026	20,616
603-229-667.700	EQUIPMENT RENTAL-OTHER	871	689	729	486	729	513
TOTAL ESTIMATED REVENUES		36,403	29,984	29,855	19,970	29,985	21,359
APPROPRIATIONS							
603-229-922.000	TELEPHONE	18,846	17,516	19,065	8,436	15,000	19,030
603-229-934.100	EQUIPMENT MAINT-OTHER	439	120	2,500	150	500	500
603-229-968.300	DEPRECIATION-MACH & EQUIP	5,091	5,091	5,091		5,091	5,091
603-229-969.100	PROPERTY INSURANCE	545	600	600	600	600	600
603-229-976.000	MACHINERY & EQUIPMENT	2,240					
603-229-976.999	MACHINERY & EQUIPMENT NON-CIP		3,505	2,500	1,638	2,500	1,000
603-966-995.101	TRANS TO GENERAL FUND	15,000	20,000	20,000	13,333	20,000	10,000
TOTAL APPROPRIATIONS		42,161	46,832	49,756	24,157	43,691	36,221
NET OF REVENUES/APPROPRIATIONS - FUND 603		(5,758)	(16,848)	(19,901)	(4,187)	(13,706)	(14,862)
BEGINNING WORKING CAPITAL		86,328	80,570	63,722	63,722	63,722	50,016
ENDING WORKING CAPITAL		80,570	63,722	43,821	59,535	50,016	35,154
WORKING CAPITAL LESS DEPRECIATION		80,570	63,722			55,107	40,245

FUND 661

MOTOR POOL FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Motor Pool

Department Responsibilities/ Missions:

This division's mission to provide a cost effective, safe, and quality focused Equipment Maintenance Program in serving all of the City Departments' needs. This division maintains all equipment to its optimal condition; is proactive in preparing seasonal equipment for use; completes all repairs in a timely and efficient manner; is cost effective in completing repairs and purchasing equipment; and continues implementation of new technology to enhance an already good program. The Motor Pool Division is responsible for maintenance and repairs on all City owned vehicles, heavy equipment, and small engine equipment.

Analysis and Explanation of Departmental Budget:

The Motor Pool Division receives funding by collecting equipment rental fees from the Motor Vehicle Highway, Water Division, Sewer Division, Parks Department, Police and Fire Departments through an Equipment Rental Program. These funds are then used to maintain City vehicles, heavy equipment, and small engine equipment; purchase maintenance supplies and parts; replace vehicles, heavy equipment and small engine equipment as needed; and fund personnel to perform these duties.

An Explanation of any new Programs/Activities:

In 2015 the Equipment Rental Rates went through an in-depth review, which resulted in the development of a new Equipment Rental Rate approach. The revised rental rates take into consideration yearly maintenance costs, fuel use and replacement cost, as they relate to each piece of equipment. Equipment Rental Rates are updated each year.

This division reviews purchasing methods and programs to reduce cost for service daily. These new methods and programs are tracked to determine if there is a cost saving. Fleet Maintenance software was purchased in 2021. As a result, all equipment has a maintenance history that can assist in determining future vehicle replacements and purchase needs. This program has provided a cost savings in that preventive maintenance programs will be performed based on mileage rather than time period for optimum life on oils and filters. Additionally, data tracked through Fleet Mate Software is used in developing accurate Equipment Rental Rates each year. We now have 11 years of equipment repair history, which assist in selling vehicles for a better price; purchasing new vehicles; calculating equipment rental rates; and warranty issues. In addition to this division's equipment maintenance program, they are very active in assisting all departments within the city with fabrication needs and creative thinking to solve a problem.

Additional information on the Motor Pool Division may be found on-line at: http://www.ci.lapeer.mi.us/public_works/index.php

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Fund 661 - MOTOR POOL FUND							
ESTIMATED REVENUES							
661-000-665.000	INTEREST ON INVESTMENTS	358	1,864	600	1,518	3,000	3,000
661-000-673.000	SALE OF FIXED ASSETS	18,348	26,597				
661-000-679.000	MISCELLANEOUS REVENUE	8,155	27,775	1,000	70,862	75,000	1,000
661-580-667.400	EQUIPMENT RENTAL	1,198,009	1,131,252	1,077,369	783,055	1,077,369	1,102,776
661-580-667.700	EQUIPMENT RENTAL-OTHER	4,741	3,605	3,193	3,193	3,193	2,290
661-964-699.208	TRANS FROM PARK FUND	10,000	9,571				
TOTAL ESTIMATED REVENUES		1,239,611	1,200,664	1,082,162	858,628	1,158,562	1,109,066
APPROPRIATIONS							
661-580-701.000	SALARY & WAGES-FULL TIME	131,442	124,724	132,804	87,715	132,804	121,354
661-580-704.000	OVERTIME-FULL TIME	632	1,674	1,568	3,337	5,000	2,350
661-580-715.000	SOCIAL SECURITY	10,011	9,577	10,421	6,862	10,421	9,591
661-580-716.000	HEALTH INSURANCE	45,401	42,576	56,536	36,397	56,536	68,939
661-580-717.000	LIFE INSURANCE	323	337	385	246	385	385
661-580-718.000	RETIREMENT SYSTEM	49,853	57,771	50,373	39,278	50,373	53,036
661-580-719.000	UNEMPLOYMENT COMPENSATION	11	11	11	12	11	12
661-580-720.000	WORKER'S COMPENSATION	2,426	1,962	2,508	1,062	2,508	2,050
661-580-727.000	OFFICE SUPPLIES	1,358	1,539	1,500	770	1,500	1,500
661-580-741.000	UNIFORMS	1,571	1,208	1,700	1,404	1,700	1,700
661-580-744.000	TOOLS	2,997	3,165	3,000	3,842	3,000	3,000
661-580-782.000	MATERIAL AND SUPPLIES	226,725	230,285	250,000	138,001	240,000	250,000
661-580-802.000	AUDITING	1,425	1,760	1,470	808	1,470	1,550
661-580-807.000	OTHER PROFESSIONAL SERVICE	3,935	6,369	4,500	2,605	4,500	4,500
661-580-815.000	OTHER CONTRACTUAL SERVICE	6,291	21,789	7,000	10,387	15,000	10,000
661-580-825.000	ADMINISTRATION FEE	23,381	24,863	24,649	16,433	24,649	25,879
661-580-830.000	CONFERENCES AND WORKSHOPS			750		750	750
661-580-874.000	RETIREE HEALTH INSURANCE	21,052	19,933	14,292	14,292	14,292	41,979
661-580-874.200	RETIREE HEALTH HSP EMPLR MATCH	1,675	1,725	2,044	2,035	2,035	3,640
661-580-920.000	ELECTRIC	1,928	1,459	2,500	948	1,700	1,800
661-580-921.000	GAS	4,748	3,151	4,500	2,376	6,000	8,000
661-580-922.000	TELEPHONE	360	360	360	240	360	360
661-580-923.000	WATER AND SEWER	475	763	500	433	525	550
661-580-930.000	BUILDING & GROUNDS MAINTENANCE	8,920	17,408	10,000	1,933	10,000	10,000

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661-580-943.000	EQUIPMENT RENTAL - PHONE	696	551	583	389	583	410
661-580-945.000	EQUIPMENT RENTAL-COMPUTER	3,796	3,455	3,561	2,374	3,561	4,225
661-580-960.000	OTHER MISCELLANEOUS EXPENSE	2,680	1,602	2,000	1,427	2,000	2,000
661-580-968.300	DEPRECIATION-MACH & EQUIP	129,889	285,814	271,879		286,000	290,000
661-580-969.200	AUTOMOBILE INSURANCE	51,444	47,550	49,927	47,874	47,740	49,946
661-580-974.000	LAND IMPROVEMENTS			31,250		31,250	
661-580-976.000	MACHINERY & EQUIPMENT	134,955		432,800	415,557	432,800	361,500
TOTAL APPROPRIATIONS		870,400	913,381	1,375,371	839,037	1,389,453	1,331,006
NET OF REVENUES/APPROPRIATIONS - FUND 661		369,211	287,283	(293,209)	19,591	(230,891)	(221,940)
BEGINNING WORKING CAPITAL		123,542	492,753	780,036	780,036	780,036	549,145
ENDING WORKING CAPITAL		492,753	780,036	486,827	799,627	549,145	327,205
WORKING CAPITAL LESS DEPRECIATION		492,753	780,036			835,145	617,205