Annual Budget
Fiscal Year 2023-2024

Adopted by City Commission
May 15, 2023

THE CITY OF
LAPEER
MICHIGAN

RESOLUTION #2023-11
GENERAL APPROPRIATIONS ACT

RESOLUTION TO ADOPT THE BUDGET OF THE CITY OF LAPEER FOR THE FISCAL YEAR JULY 1, 2023, TO JUNE 30, 2024 AND TO MAKE APPROPRIATIONS THEREFORE

At a regular meeting of the Lapeer City Commission on Monday, May 15, 2023, at 6:30 p.m. in the Lapeer City Commission Chambers of the Lapeer City Hall, 576 Liberty Park, Lapeer, Michigan, Commissioner Pattison 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, 2023, to June 30, 2024.

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 $3,030,000 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	$3,010,000
General Operation	4.9000 mills	$ 20,000

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.

ON A ROLL CALL VOTE:
YEAS: Cattane, Pattison, Stroh, Swindell, Atwood.
NAYS: None.
ABSENT: None.
MOTION CARRIED. RESOLUTION DECLARED ADOPTED.

Romona Sanchez

Romona Sanchez, CMC
City Clerk, City of Lapeer

CITY OF LAPEER

ANNUAL BUDGET
FISCAL YEAR 2023-2024
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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 20, 2023
Re: Annual Budget, Fiscal Year (FY) 2023-2024

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 year's proposal on April 17, 2023. The first public meeting on the budget is to be scheduled in May 2023.

The brief comments below provide a short introduction to the approximately 160-page budget document. At the budget workshop to be scheduled in April or May, the department heads and director of finance will provide detailed commentary on this document. A public hearing on the proposed budget will be scheduled for Monday, May 15, 2023 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, 2023 through June 30, 2024.

As the City of Lapeer strives to continue to provide a wide array of services to its citizens, general fund revenues continue to remain stagnant and expenses continue to escalate. State Shared Revenue cuts in prior years 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 have 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
Revenues in 20/21	923,455 or	114,397 gain from prior year
Revenues in 21/22	1,020,498 or	97,043 gain from prior year
Projected in 22/23	1,049,937 or	29,439 gain from prior year
Proposed in 23/24	1,070,000 or	20,063 gain from prior year

If funding had stayed the same as it was in 2001, the City of Lapeer should have received an additional $4,803,202 over the last twenty years. Lapeer alone has lost $1,264,838 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 un-capped 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 $138,000 this year. In fact, due to prosecution of past delinquent individuals and the new marijuana businesses, the income tax collections have increased over the last several years.

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
Actual	for	2021-2022	4,432,866
Projected	for	2022-2023	4,600,000
Proposed	for	2023-2024	4,738,000

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 is a reduction from the previous year. The insurance rates for 2023 were decreased by Blue Cross. Lapeer anticipates a modest increase in cost in 2024. Since the majority of the City's 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.

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 19 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
Planning, Zoning & Housing

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 General Fund will continue to maintain a fund balance of approximately $4.6 million for FY2022/23 and $3,526,960 for FY2023/24 or 30% of budgeted expenditures. Our fund balance will allow us to weather additional years of constrained budgets.

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 2023 Monroe St Bridge and Genesee St Bridge 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. This year, as grant funded projects that impact major streets the budget has two large projects. Genesee Street Bridge has received and earmark from Congresswoman McClain for two million dollars. This funding is anticipated to cover the entire cost of the bridge replacement. Additionally, Genesee Street will receive a complete resurface between DeMille and Harrison Street due to a large water line replacement under the street. This project will be partially funded by a two-million-dollar MEDC grant to replace the water line.

For FY 2023-2024 fund balance is estimated at $710,800 or 21% of expenditures.

LOCAL STREET: FUND 203

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

The fund balance for local streets at the end of FY 2023-2024 is $1,264,228 or 362% of expenditures.

PARKS AND RECREATION: FUND 208

The proposed budget for FY 2023-2024 is $4,493,674 which is a significant increase from FY 2022-2023. The FY 2023-2024 budget includes a grant funded one-mile linear park pathway reconstruction, Cramton Park tennis court replacement, pump track and disc golf construction. This budget will be balanced with a fund balance transfer and a general fund subsidy as in every past year. Included in this budget are several small projects at the Rec Center.

From activities at the close of FY 2023-24 fund balance is projected to be $80,723 or 2% of expenditures.

BUILDING DEPARTMENT: FUND 249

This new fund was added by City Commission action in 2008 in response to the community's 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. The revenue for the building department has increased over the last few years due to an increase in building 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 2023-2024 working capital balance is $3,961,000 or 81% 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 the entire 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 investigation 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 near 200 lead or galvanized pipes discovered in the investigation. Lapeer will receive about $1,200,000 loan forgiveness from the DWRLF.

FY2023-2024 working capital balance is $974,000 or 12% of budgeted expenditures.

MOTOR POOL: FUND 661

During the 2023-2024 Fiscal Year the fund proposes to replace two patrol vehicles, a Fire Chief vehicle, a tandem axle dump truck, a ¾ ton truck for both the Parks and Water departments, a vehicle for the building inspector, a wood chipper, a brush/utility truck for fire, and a zero-turn mower.

The FY 2023-2024 working capital balance is $285,394 or 14% 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 to be replaced, 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 9, 2023 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 2023-2024 will be $91,546 or 38%.

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 17, 2023. 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, 2023. 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.

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SUMMARY OF REVENUES
ALL FUNDS

FUND	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101	GENERAL FUND	9,840,238	10,898,319	10,115,302	11,284,514	10,748,265
151	CEMETERY TRUST FUND	659	540	500	500	500
202	MAJOR STREET FUND	1,353,794	1,022,154	1,072,170	1,214,463	3,197,389
203	LOCAL STREET FUND	396,240	436,558	432,659	449,000	607,500
208	PARK FUND	1,788,607	2,737,857	2,346,639	2,565,402	4,128,893
209	CEMETERY FUND	142,004	145,790	138,250	143,500	243,500
230	YOUTH MINI-GRANT FUND	2	3	3	5	5
249	BUILDING DEPARTMENT FUND	602,203	359,483	254,800	377,400	426,500
265	DRUG LAW ENFORCEMENT FUND	202	1,090	450	480	500
287	HOUSING RESOURCE FUND	171,051	75,328	145,120	152,265	335,200
301	GENERAL DEBT SERVICE (VOTED BONDS)	551,956	411,585	403,008	403,248	404,128
403	CAPITAL IMPROVEMENT FUND	122,744	180,127	518,425	491,925	188,500
450	LAND ACQUISITION FUND	126,130	118,188	121,944	120,140	120,140
506	PARKING FUND	17,331	17,012	17,200	18,400	18,400
590	WASTEWATER FUND	4,057,433	5,176,727	4,393,991	4,411,104	4,307,370
591	WATER FUND	3,099,705	3,408,641	4,044,200	4,997,163	5,439,870
602	INFORMATION TECHNOLOGY FUND	187,165	194,296	211,034	211,884	217,122
603	TELEPHONE COMMUNICATION FUND	29,984	30,023	21,359	21,729	27,619
661	MOTOR POOL FUND	1,200,665	1,232,404	1,122,066	1,127,569	1,110,939
ESTIMATED REVENUES - ALL FUNDS		23,688,112	26,446,122	25,359,119	27,990,691	31,522,340

SUMMARY OF EXPENDITURES
ALL FUNDS

FUND	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101	GENERAL FUND	9,693,322	10,058,788	11,237,181	11,255,649	11,847,247
151	CEMETERY TRUST FUND	39				
202	MAJOR STREET FUND	1,414,983	706,545	1,132,534	1,159,930	3,338,859
203	LOCAL STREET FUND	296,544	316,433	317,716	328,634	849,180
208	PARK FUND	1,824,446	2,516,315	2,619,008	2,537,554	4,493,674
209	CEMETERY FUND	157,986	156,027	168,725	170,420	245,008
249	BUILDING DEPARTMENT FUND	423,985	423,949	393,155	414,163	462,427
265	DRUG LAW ENFORCEMENT FUND	16,953	6,891	20,600	10,158	10,000
287	HOUSING RESOURCE FUND	176,575	78,487	145,000	151,566	335,000
301	GENERAL DEBT SERVICE (VOTED BONDS)	556,683	411,482	402,948	402,948	404,128
403	CAPITAL IMPROVEMENT FUND	83,373	171,743	532,575	454,375	242,362
450	LAND ACQUISITION FUND	139,672	105,321	106,440	323,940	
506	PARKING FUND	(19,084)	42,494	54,636	55,754	51,092
590	WASTEWATER FUND	4,087,038	3,334,669	4,719,406	4,704,796	4,860,585
591	WATER FUND	3,023,016	3,575,094	4,874,465	5,718,687	7,963,266
602	INFORMATION TECHNOLOGY FUND	218,979	176,855	198,735	199,665	234,589
603	TELEPHONE COMMUNICATION FUND	46,831	43,558	36,221	36,221	27,909
661	MOTOR POOL FUND	913,382	894,467	1,498,256	1,493,596	2,040,605
APPROPRIATIONS - ALL FUNDS		23,054,725	23,019,118	28,457,600	29,418,056	37,405,931

FUND BALANCE SUMMARY

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 101 - GENERAL FUND					
TOTAL REVENUE	9,840,238	10,898,319	10,115,302	11,284,514	10,748,265
TOTAL EXPENDITURE	9,693,322	10,058,788	11,237,181	11,255,649	11,847,247
NET OF REVENUES/APPROPRIATIONS	146,916	839,531	(1,121,879)	28,865	(1,098,982)
BEGINNING FUND BALANCE	3,605,630	3,752,546	4,592,077	4,592,077	4,620,942
ENDING FUND BALANCE	3,752,546	4,592,077	3,470,198	4,620,942	3,521,960
FUND BALANCE AS A % OF EXPENDITURES	**39%**	**46%**	**31%**	**41%**	**30%**
Fund 151 - CEMETERY TRUST FUND					
TOTAL REVENUE	659	540	500	500	500
TOTAL EXPENDITURE	39				
NET OF REVENUES/APPROPRIATIONS	620	540	500	500	500
BEGINNING FUND BALANCE	11,253	11,873	12,413	12,413	12,913
ENDING FUND BALANCE	11,873	12,413	12,913	12,913	13,413
FUND BALANCE AS A % OF EXPENDITURES	**30444%**	**0%**	**0%**	**0%**	**0%**
Fund 202 - MAJOR STREET FUND					
TOTAL REVENUE	1,353,794	1,022,154	1,072,170	1,214,463	3,197,389
TOTAL EXPENDITURE	1,414,983	706,545	1,132,534	1,159,930	3,338,859
NET OF REVENUES/APPROPRIATIONS	(61,190)	315,609	(60,364)	54,533	(141,469)
BEGINNING FUND BALANCE	543,316	482,126	797,735	797,735	852,268
ENDING FUND BALANCE	482,126	797,735	737,371	852,268	710,799
FUND BALANCE AS A % OF EXPENDITURES	**34%**	**113%**	**65%**	**73%**	**21%**

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 203 - LOCAL STREET FUND					
TOTAL REVENUE	396,240	436,558	432,659	449,000	607,500
TOTAL EXPENDITURE	296,544	316,433	317,716	328,634	849,180
NET OF REVENUES/APPROPRIATIONS	99,695	120,124	114,943	120,366	(241,680)
BEGINNING FUND BALANCE	815,723	915,419	1,035,543	1,035,543	1,155,909
ENDING FUND BALANCE	915,419	1,035,543	1,150,486	1,155,909	914,228
FUND BALANCE AS A % OF EXPENDITURES	**309%**	**327%**	**362%**	**352%**	**108%**
Fund 208 - PARK FUND					
TOTAL REVENUE	1,788,607	2,737,857	2,346,639	2,565,402	4,128,893
TOTAL EXPENDITURE	1,824,446	2,516,315	2,619,008	2,537,554	4,493,674
NET OF REVENUES/APPROPRIATIONS	(35,839)	221,543	(272,369)	27,848	(364,781)
BEGINNING FUND BALANCE	231,953	196,114	417,656	417,656	445,504
ENDING FUND BALANCE	196,114	417,656	145,287	445,504	80,723
FUND BALANCE AS A % OF EXPENDITURES	**11%**	**17%**	**6%**	**18%**	**2%**
Fund 209 - CEMETERY FUND					
TOTAL REVENUE	142,004	145,790	138,250	143,500	243,500
TOTAL EXPENDITURE	157,986	156,027	168,725	170,420	245,008
NET OF REVENUES/APPROPRIATIONS	(15,983)	(10,237)	(30,475)	(26,920)	(1,508)
BEGINNING FUND BALANCE	72,018	56,036	45,799	45,799	18,879
ENDING FUND BALANCE	56,036	45,799	15,324	18,879	17,371
FUND BALANCE AS A % OF EXPENDITURES	**35%**	**29%**	**9%**	**11%**	**7%**

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 230 - YOUTH MINI-GRANT FUND					
TOTAL REVENUE	2	3	3	5	5
NET OF REVENUES/APPROPRIATIONS	2	3	3	5	5
BEGINNING FUND BALANCE	586	588	590	590	595
ENDING FUND BALANCE	588	590	593	595	600
Fund 249 - BUILDING DEPARTMENT FUND					
TOTAL REVENUE	602,203	359,483	254,800	377,400	426,500
TOTAL EXPENDITURE	423,985	423,949	393,155	414,163	462,427
NET OF REVENUES/APPROPRIATIONS	178,217	(64,466)	(138,355)	(36,763)	(35,927)
BEGINNING FUND BALANCE	42,216	220,433	155,967	155,967	119,205
ENDING FUND BALANCE	220,433	155,967	17,612	119,205	83,277
FUND BALANCE AS A % OF EXPENDITURES	**52%**	**37%**	**4%**	**29%**	**18%**
Fund 265 - DRUG LAW ENFORCEMENT FUND					
TOTAL REVENUE	202	1,090	450	480	500
TOTAL EXPENDITURE	16,953	6,891	20,600	10,158	10,000
NET OF REVENUES/APPROPRIATIONS	(16,751)	(5,801)	(20,150)	(9,678)	(9,500)
BEGINNING FUND BALANCE	72,400	55,649	49,848	49,848	40,170
ENDING FUND BALANCE	55,649	49,848	29,698	40,170	30,670
FUND BALANCE AS A % OF EXPENDITURES	**328%**	**723%**	**144%**	**395%**	**307%**

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 287 - HOUSING RESOURCE FUND					
TOTAL REVENUE	171,051	75,328	145,120	152,265	335,200
TOTAL EXPENDITURE	176,575	78,487	145,000	151,566	335,000
NET OF REVENUES/APPROPRIATIONS	(5,524)	(3,159)	120	699	200
BEGINNING FUND BALANCE	39,194	33,670	30,512	30,512	31,211
ENDING FUND BALANCE	33,670	30,512	30,632	31,211	31,411
FUND BALANCE AS A % OF EXPENDITURES	**19%**	**39%**	**21%**	**21%**	**9%**
Fund 301 - GENERAL DEBT SERVICE (VOTED BONDS)					
TOTAL REVENUE	551,956	411,585	403,008	403,248	404,128
TOTAL EXPENDITURE	556,683	411,482	402,948	402,948	404,128
NET OF REVENUES/APPROPRIATIONS	(4,727)	103	60	300	-
BEGINNING FUND BALANCE	37,018	32,291	32,394	32,394	32,694
ENDING FUND BALANCE	32,291	32,394	32,454	32,694	32,694
FUND BALANCE AS A % OF EXPENDITURES	**6%**	**8%**	**8%**	**8%**	**8%**
Fund 403 - CAPITAL IMPROVEMENT FUND					
TOTAL REVENUE	122,744	180,127	518,425	491,925	188,500
TOTAL EXPENDITURE	83,373	171,743	532,575	454,375	242,362
NET OF REVENUES/APPROPRIATIONS	39,372	8,383	(14,150)	37,550	(53,862)
BEGINNING FUND BALANCE	60,103	99,475	107,858	107,858	145,408
ENDING FUND BALANCE	99,475	107,858	93,708	145,408	91,546
FUND BALANCE AS A % OF EXPENDITURES	**119%**	**63%**	**18%**	**32%**	**38%**

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 450 - LAND ACQUISITION FUND					
TOTAL REVENUE	126,130	118,188	121,944	120,140	120,140
TOTAL EXPENDITURE	139,672	105,321	106,440	323,940	
NET OF REVENUES/APPROPRIATIONS	(13,542)	12,867	15,504	(203,800)	120,140
BEGINNING FUND BALANCE	1,557,866	1,544,324	1,557,192	1,557,192	1,353,391
ENDING FUND BALANCE	1,544,324	1,557,192	1,572,695	1,353,391	1,473,531
FUND BALANCE AS A % OF EXPENDITURES	**1106%**	**1479%**	**1478%**	**418%**	**0%**
Fund 506 - PARKING FUND					
TOTAL REVENUE	17,331	17,012	17,200	18,400	18,400
TOTAL EXPENDITURE	(19,084)	42,494	54,636	55,754	51,092
NET OF REVENUES/APPROPRIATIONS	36,415	(25,483)	(37,436)	(37,354)	(32,692)
BEGINNING WORKING CAPITAL	221,181	257,596	241,828	241,828	227,145
ENDING WORKING CAPITAL (LESS DEPRECIATION)	257,596	241,828	204,392	227,145	217,123
WORKING CAPITAL AS A % OF EXPENDITURES	**-1350%**	**569%**	**374%**	**407%**	**425%**
Fund 590 - WASTEWATER FUND					
TOTAL REVENUE	4,057,433	5,176,727	4,393,991	4,411,104	4,307,370
TOTAL EXPENDITURE	4,087,038	3,334,669	4,719,406	4,704,796	4,860,585
NET OF REVENUES/APPROPRIATIONS	(29,605)	1,842,057	(325,415)	(293,692)	(553,215)
BEGINNING WORKING CAPITAL	903,214	931,917	2,999,457	2,999,457	3,609,765
ENDING WORKING CAPITAL (LESS DEPRECIATION)	931,917	2,999,457	2,674,042	3,609,765	3,960,550
WORKING CAPITAL AS A % OF EXPENDITURES	**23%**	**90%**	**57%**	**77%**	**81%**

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 591 - WATER FUND					
TOTAL REVENUE	3,099,705	3,408,641	4,044,200	4,997,163	5,439,870
TOTAL EXPENDITURE	3,023,016	3,575,094	4,874,465	5,718,687	7,963,266
NET OF REVENUES/APPROPRIATIONS	76,689	(166,454)	(830,265)	(721,524)	(2,523,396)
BEGINNING WORKING CAPITAL	3,538,882	3,616,072	3,628,452	3,628,452	3,197,093
ENDING WORKING CAPITAL	3,616,072	3,628,452	3,098,239	3,197,093	973,862
(LESS DEPRECIATION)					
WORKING CAPITAL AS A % OF EXPENDITURE!	**120%**	**101%**	**64%**	**56%**	**12%**
Fund 602 - INFORMATION TECHNOLOGY FUND					
TOTAL REVENUE	187,165	194,296	211,034	211,884	217,122
TOTAL EXPENDITURE	218,979	176,855	198,735	199,665	234,589
NET OF REVENUES/APPROPRIATIONS	(31,814)	17,441	12,299	12,219	(17,467)
BEGINNING WORKING CAPITAL	34,348	76,925	94,366	94,366	153,585
ENDING WORKING CAPITAL	66,163	94,366	106,665	153,585	183,118
(LESS DEPRECIATION)					
WORKING CAPITAL AS A % OF EXPENDITURE!	**30%**	**53%**	**54%**	**77%**	**78%**
Fund 603 - TELEPHONE COMMUNICATION FUND					
TOTAL REVENUE	29,984	30,023	21,359	21,729	27,619
TOTAL EXPENDITURE	46,831	43,558	36,221	36,221	27,909
NET OF REVENUES/APPROPRIATIONS	(16,848)	(13,535)	(14,862)	(14,492)	(290)
BEGINNING WORKING CAPITAL	80,570	63,722	55,279	55,279	45,878
ENDING WORKING CAPITAL	63,722	55,279	40,417	45,878	50,679
(LESS DEPRECIATION)					
WORKING CAPITAL AS A % OF EXPENDITURE!	**136%**	**127%**	**112%**	**127%**	**182%**

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 661 - MOTOR POOL FUND					
TOTAL REVENUE	1,200,665	1,232,404	1,122,066	1,127,569	1,110,939
TOTAL EXPENDITURE	913,382	894,467	1,498,256	1,493,596	2,040,605
NET OF REVENUES/APPROPRIATIONS	287,283	337,937	(376,190)	(366,027)	(929,666)
BEGINNING WORKING CAPITAL	492,753	655,150	993,087	993,087	921,060
ENDING WORKING CAPITAL	780,036	993,087	906,897	921,060	285,394
(LESS DEPRECIATION)					
WORKING CAPITAL AS A % OF EXPENDITURES	**85%**	**111%**	**61%**	**62%**	**14%**
ESTIMATED REVENUES - ALL FUNDS	23,688,112	26,446,122	25,359,119	27,990,691	31,522,340
APPROPRIATIONS - ALL FUNDS	23,054,726	23,019,119	28,457,600	29,418,056	37,405,931
NET OF REVENUES/APPROPRIATIONS	633,386	3,427,004	(3,098,481)	(1,427,365)	(5,883,591)
BEGINNING FUND BALANCE	**12,360,225**	**13,001,925**	**16,848,052**	**16,848,052**	**16,983,614**
ENDING FUND BALANCE	**13,116,049**	**16,848,052**	**14,339,623**	**16,983,614**	**12,672,949**

PROPERTY TAX SUMMARY

	2018	2019	2020	2021	2022	2023*
TAXABLE VALUE						
AD-VALOREM	274,011,834	275,806,297	280,092,582	287,857,522	303,016,444	325,819,397
IFT	13,442,378	12,281,783	10,061,771	7,302,823	5,721,083	5,468,114
MILLAGE RATE						
AD-VALOREM	9.80	9.80	9.80	9.80	9.80	9.80
IFT	4.90	4.90	4.90	4.90	4.90	4.90
PROPERTY TAX REVENUE						
AD-VALOREM	2,685,316	2,702,902	2,744,907	2,821,004	2,969,561	3,193,030
IFT	65,868	60,181	49,303	35,784	28,033	26,794
TOTAL	**$ 2,751,184**	**$ 2,763,082**	**$ 2,794,210**	**$ 2,856,788**	**$ 2,997,594**	**$ 3,219,824**
$ CHANGE		**$ 11,899**	**$ 31,128**	**$ 62,578**	**$ 140,807**	**$ 222,229**
% CHANGE		**0.43%**	**1.13%**	**2.24%**	**4.93%**	**7.41%**

***2023 Taxable Values are prior to March board of review**

FUND 101

GENERAL FUND

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FUND 101 - GENERAL FUND - ALL REVENUES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-000-402.000	CURRENT REAL PROPERTY TAX	2,165,525	2,249,437	2,425,000	2,461,000	2,620,000
101-000-402.010	TAXES-COMPONENT UNIT	(1,174,099)	(1,188,373)	(1,275,000)	(1,234,000)	(1,280,000)
101-000-410.000	CURRENT PERSONAL PROPERTY TAX	568,599	554,575	485,000	505,000	390,000
101-000-415.000	TAX CHARGEBACKS		(4,626)	(5,000)	(30,000)	(5,000)
101-000-432.010	IN LIEU OF TAXES-HOUSING	25,725	25,925	21,500	25,000	25,000
101-000-432.208	IN LIEU OF TAXES-COMM CTR	55,310	56,861	58,738	58,738	63,378
101-000-432.590	IN LIEU OF TAXES-WWTP FUND	110,659	93,180	92,946	92,946	89,141
101-000-432.591	IN LIEU OF TAXES-WATER FUND	49,906	38,573	38,627	38,627	37,951
101-000-437.000	INDUSTRIAL FACILITIES TAX	49,303	35,784	28,000	28,033	20,000
101-000-438.000	INCOME TAX	3,680,054	4,432,866	4,000,000	4,600,000	4,738,000
101-000-438.100	INCOME TAX FROM PROSECUTION	22,740	14,247	15,000	15,000	15,000
101-000-439.000	MMFLA TAX (MARIJUANA)		338,721	84,000	313,004	200,000
101-000-440.010	MOBILE HOME FEE-CRESTVIEW	270	270	270	270	270
101-000-440.020	MOBILE HOME FEE-HUNTER CREEK	2,405	1,204	2,400	2,400	2,400
101-000-445.000	PENALTY & INTEREST-PROP TAX	28,928	30,838	30,000	30,000	30,000
101-000-445.001	PENALTY & INTEREST-INCOME TAX	80,301	80,621	75,000	80,000	80,000
101-000-447.000	ADMIN FEE - PROP TAX	107,182	109,497	108,000	115,000	119,000
101-000-476.000	BUSINESS LICENSE & PERMIT	5,450	3,490	1,500	1,500	1,500
101-000-480.000	MARIJUANA APPLICATION FEE	95,000	215,000	140,000	140,000	115,000
101-000-528.000	FEDERAL GRANTS	366,134	448,471	448,471	448,461	
101-000-568.000	METRO AUTHORITY ROW FEE	37,882	39,422	37,000	37,000	38,000
101-000-574.000	STATE SHARED SALE & USE TAX	923,455	1,020,498	930,000	1,049,937	1,070,000
101-000-581.300	CONTRIB LAPEER COMM FOUNDATION		2,777			
101-000-582.000	CONTRIB FROM MAYFIELD TWP	3,822	5,862	3,700	3,700	3,700
101-000-631.000	ADMINISTRATION FEE	697,152	707,931	750,146	703,201	610,330
101-000-665.000	INTEREST ON INVESTMENTS	14,991	20,565	35,000	80,000	80,000
101-000-665.671	INTEREST - LEASE		54,498			
101-000-667.000	BUILDING RENTAL	13,225	13,500	13,500	13,500	13,500
101-000-671.000	LEASE AGREEMENTS	126,295	71,797	126,295	126,295	126,295
101-000-679.000	MISCELLANEOUS REVENUE	5,015	1,001	5,000	1,000	1,000
101-000-680.000	MISCELLANEOUS REVENUE-NSF	2,168	2,520	1,500	2,000	2,000

FUND 101 - GENERAL FUND - ALL REVENUES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-000-689.000	CASH OVER & SHORT	56				
101-101-674.200	DONATIONS - YOUTH COUNCIL	1,000	1,000	1,000	1,000	1,000
101-105-477.000	CABLE FRANCHISE FEE	108,676	109,181	110,000	105,000	105,000
101-105-478.000	TELEPHONE FRANCHISE FEE	442	105	500	500	500
101-172-679.000	MISCELLANEOUS REVENUE	48,342	49,230	1,500	2,000	1,500
101-215-476.100	BUSINESS REGISTRATION LICENSE	2,093	12,595	15,000	15,000	15,050
101-215-658.215	PENALTY - BUSINESS LICENSE		350	100	100	200
101-256-616.000	GIS/MEDIA SERVICE REIMB.		12			
101-257-613.000	ADDRESS APPLICATION FEE	160	100	100	200	100
101-257-613.100	LOT SPLIT APPLICATION	375	375	250	585	375
101-257-658.257	ACT 415 PENALTY		4,850	10,475	10,475	4,000
101-262-525.100	ELECTION GRANT	5,971				
101-262-676.100	REIMB-ELECTION EXPENSE		1,000			
101-266-636.249	LEGAL FEES - BUILDING DEPT	10,000	15,000	15,000	15,000	25,000
101-266-636.450	LEGAL FEES - LAND ACQU	50,000				
101-266-636.690	LEGAL FEES - HOUSING	2,500	2,500	2,500	2,500	2,500
101-266-679.000	MISCELLANEOUS REVENUE		19,244	19,244	19,244	
101-301-505.000	JUSTICE TRAINING FUNDS	2,007	2,271	2,200	2,200	2,200
101-301-506.000	FEDERAL DRUG GRANT (TNU)		31			
101-301-508.000	USDOJ GRANT	7,155	795			
101-301-548.000	STATE SHARED LIQUOR LICENSE	13,780	15,299	13,000	15,173	15,000
101-301-581.010	CONTRIB FROM LAPEER COUNTY				110,000	110,000
101-301-582.000	CONTRIB FROM MAYFIELD TWP	1,017	1,454	1,000	1,400	1,400
101-301-583.000	CONTRIB FROM LAPEER SCHOOLS	3,797	5,209	3,500	3,500	3,500
101-301-583.100	SCHOOL LIASION OFFICER	9,800	47,460	55,000	55,000	70,000
101-301-606.000	COURT RESTITUTION	7,535	3,350	5,000	12,000	7,000
101-301-628.000	PHOTOCOPY CHARGES	2,467	3,355	2,500	2,500	2,500
101-301-630.300	POLICE SERVICE REIMBURSEMENT			2,500	2,500	2,500
101-301-640.000	WEED MOWING/SNOW REMOVAL	17,416	17,807	17,000	10,000	10,000
101-301-642.000	SALE OF FORFEITED PROP-GEN FORF			100	100	100
101-301-656.000	COURT FINES & COSTS	21,244	17,099	18,000	14,000	14,000

FUND 101 - GENERAL FUND - ALL REVENUES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-301-658.200	ABANDON VEHICLE SALES	1,862		1,000		1,000
101-301-674.100	DONATIONS	1,200	3,645	2,000	2,000	2,000
101-301-674.500	K9 DONATIONS			250	250	250
101-301-674.600	SCHOOL LIAISON-DONATIONS			250	250	250
101-301-679.000	MISCELLANEOUS REVENUE	849		250	600	250
101-301-679.100	GEN FORFEITURE- MISC REVENUE			50	50	
101-336-543.000	STATE FIRE PROTECTION	42,350	44,266	50,997	50,997	45,000
101-336-615.000	FALSE ALARM FEES				300	300
101-336-632.000	FIRE RUNS AND PROTECTION	433,749	440,535	450,000	450,000	464,000
101-336-632.100	FIRE RUNS-CITY	(1,500)	1,729	1,000	10,000	1,000
101-336-675.010	DONATIONS		3,700		1,791	
101-336-679.000	MISCELLANEOUS REVENUE	3,754	21,264	1,500	1,900	2,000
101-441-492.000	ROW PERMITS	17,350	17,950	30,000	50,000	20,000
101-441-635.000	ENTRANCE SIGN MAINTENANCE FEE	875	875	875	875	1,575
101-690-524.002	MSHDA-SECTION 8	167,102	184,365	179,000	185,000	180,000
101-690-524.003	MSHDA SECT 8-EHV		21,540	4,800	5,750	5,750
101-690-676.000	REIMB-HOUSING SERVICES	38,000	43,000	47,000	47,000	48,000
101-721-494.000	ZONING PERMIT	11,481	10,775	10,000	10,000	10,000
101-721-617.000	SITE PLAN FEES	5,879	11,434	10,000	10,000	30,000
101-931-584.231	CONTRIB FROM TIFA 1	27,812	21,385	21,000	19,544	19,000
101-931-584.232	CONTRIB FROM TIFA 2	12,131	14,285	16,000	15,926	15,000
101-931-584.233	CONTRIB FROM TIFA 3	502,552	116,962	123,000	120,460	122,000
101-931-584.234	CONTRIB FROM BROWNFIELD	259	326	326	350	
101-931-584.248	CONTRIB FROM DDA	12,326	12,885	13,445	13,385	14,000
101-931-584.250	CONTRIB FROM LDFA	89,762	90,795	161,497	161,497	158,000
101-964-699.249	TRANS FROM BUILD DEPT FUND	13,218				
101-964-699.287	TRANS FROM HOUSING RESRCE FND	10,000	10,000	9,000	9,000	9,000
101-964-699.602	TRANS FROM INFO TECH FUND	50,000				
101-964-699.603	TRANS FROM TELEPHONE COMM FND	20,000	20,000	10,000	10,000	
TOTAL REVENUES - FUND 101		**9,840,238**	**10,898,319**	**10,115,302**	**11,284,514**	**10,748,265**

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FUND 101 - GENERAL FUND - EXPENDITURES BY DEPARTMENT

	DEPARTMENT	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101	CITY COMMISSION	45,867	44,894	61,121	59,588	61,488
105	CABLE ADVISORY BOARD	131	187	196	196	202
172	CITY MANAGER	414,925	449,575	578,404	746,161	506,070
202	CITY INCOME TAX	255,417	225,060	243,775	230,173	242,262
215	CITY CLERK	238,020	245,938	270,556	266,450	293,735
247	BOARD OF REVIEW	916	922	1,591	1,437	1,441
253	FINANCE	634,532	555,247	585,135	620,481	711,869
256	GIS	39,314	42,070	72,071	46,122	54,127
257	CITY ASSESSOR	173,586	167,312	235,405	197,636	299,425
262	ELECTIONS	36,234	29,167	45,904	45,917	78,084
265	CITY HALL BLDG MAINTENANCE	42,146	55,297	49,872	59,648	51,195
266	CITY ATTORNEY	159,409	156,381	210,000	185,000	220,000
301	POLICE DEPARTMENT	3,410,495	3,640,706	4,089,497	3,999,700	4,275,585
336	FIRE DEPARTMENT	1,122,502	1,219,834	1,208,619	1,190,569	1,175,293
441	DEPARTMENT OF PUBLIC WORKS	986,879	1,030,721	1,038,622	1,072,579	1,099,567
690	HOUSING REHABILITATION	496,713	534,579	559,013	546,957	589,126
721	PLANNING DEPARTMENT	320,266	333,962	342,572	344,302	374,889
966	TRANSFERS OUT	1,207,419	1,248,596	1,443,000	1,443,000	1,613,990
972	CONTRIB TO COMPONENT UNITS			13,895	13,894	
973	CONTRIBUTION TO TOWNSHIPS	106,553	76,341	85,434	83,339	96,398
975	CONTRIBUTION TO OTHER AGENCIES	2,000	2,000	1,500	1,500	1,500
990	GENERAL CONTINGENCY			100,000	100,000	100,000
991	DISASTER CONTINGENCY			1,000	1,000	1,000
APPROPRIATIONS - FUND 101		9,693,322	10,058,788	11,237,181	11,255,649	11,847,247
	BEGINNING FUND BALANCE	3,605,630	3,752,546	4,592,077	4,592,077	4,620,942
	ENDING FUND BALANCE	3,752,546	4,592,077	3,470,198	4,620,942	3,521,960
FUND BALANCE AS A % OF EXPENDITURES		**39%**	**46%**	**31%**	**41%**	**30%**

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 the responsibility of establishing the overall City policy as well as setting the tone and direction of local government.

The 2023-2024 City Commission budget includes the 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 organizations to include 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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
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	19,450	18,838	20,000	20,000	20,000
101-101-715.000	SOCIAL SECURITY	1,488	1,441	1,530	1,530	1,530
101-101-720.000	WORKER'S COMPENSATION	41	17	50	50	50
101-101-827.000	MEMBERSHIPS & SUBSCRIPTION	5,245	4,761	6,000	6,000	6,000
101-101-830.000	CONFERENCES AND WORKSHOPS	1,232	9,005	11,000	8,000	11,000
101-101-830.100	TRAINING-BRDS&COMMISSIONS			1,000	1,000	1,000
101-101-880.000	COMMUNITY PROMOTION	10,270	2,660	5,000	5,000	5,000
101-101-901.000	PRINTING			500	500	500
101-101-957.000	MAYOR'S EXCHANGE DAY			1,000	1,000	1,000
101-101-957.100	GOALS & OBJECTIVES	98		1,000	1,000	1,000
101-101-957.200	YOUTH COUNCIL			5,000	5,000	5,000
101-101-960.000	OTHER MISC EXPENSE	17	514	1,000	2,500	1,000
101-101-969.000	LIABILITY INSURANCE	8,026	7,658	8,041	8,008	8,408
TOTAL APPROPRIATIONS		45,867	44,894	61,121	59,588	61,488
NET OF REV/APPROP - 101 - CITY COMMISSION		(44,867)	(43,894)	(60,121)	(58,588)	(60,488)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 105 - CABLE ADVISORY BOARD					
ESTIMATED REVENUES					
101-105-477.000 CABLE FRANCHISE FEE	108,676	109,181	110,000	105,000	105,000
101-105-478.000 TELEPHONE FRANCHISE FEE	442	105	500	500	500
TOTAL ESTIMATED REVENUES	109,118	109,287	110,500	105,500	105,500
APPROPRIATIONS					
101-105-969.000 LIABILITY INSURANCE	131	187	196	196	202
TOTAL APPROPRIATIONS	131	187	196	196	202
NET OF REV/APPROP-105-CABLE ADVISORY BRD	108,987	109,100	110,304	105,304	105,298

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 FY2023-2024 City Manager's budget provides for a continuation of current services. The services provided include: preparation of Commission agenda reports and policy recommendations; implementation of Commission policy directives; general supervision and oversight of departmental operations, including newly formed public information officer; budget development, recommendation and administration; negotiate contracts including personnel and union on behalf of the City; 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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 172 - CITY MANAGER						
ESTIMATED REVENUES						
101-172-679.000	MISCELLANEOUS REVENUE	48,342	49,230	1,500	2,000	1,500
TOTAL ESTIMATED REVENUES		48,342	49,230	1,500	2,000	1,500
APPROPRIATIONS						
101-172-701.000	SALARY & WAGES-FULL TIME	197,744	221,139	266,238	390,000	197,211
101-172-702.000	SALARY & WAGES-PART TIME	172		5,000	5,000	55,000
101-172-715.000	SOCIAL SECURITY	15,335	17,055	19,976	29,000	19,294
101-172-716.000	HEALTH INSURANCE	45,673	54,120	95,789	73,274	50,587
101-172-716.100	DRUG CARD REIMBURSEMENT	464	351	500	500	500
101-172-717.000	LIFE INSURANCE	849	883	1,300	1,300	1,100
101-172-718.000	RETIREMENT SYSTEM	98,327	92,203	110,008	160,000	73,854
101-172-719.000	UNEMPLOYMENT COMP	10	16	16	16	16
101-172-720.000	WORKER'S COMPENSATION	574	411	575	575	575
101-172-727.000	OFFICE SUPPLIES	705	4,698	800	800	800
101-172-728.000	POSTAGE	613	785	1,000	1,000	1,000
101-172-807.000	OTHER PROFESSIONAL SERV	2,325	1,654	10,000	15,000	5,000
101-172-815.000	OTHER CONTRACTUAL SERVICE	1,930	3,173	5,000	5,000	5,000
101-172-827.000	MEMBERSHIPS & SUBSCRIPTION	582	523	2,000	2,000	3,000
101-172-830.000	CONFERENCES & WKSHOPS	83	4,459	8,000	8,000	8,000
101-172-874.000	RETIREE HEALTH INSURANCE	8,007	7,147	6,588	6,588	46,670
101-172-874.200	RETIREE HLTH HSP EMPLR MTCH			1,500	1,177	4,000
101-172-880.000	COMMUNITY PROMOTION	2,492		5,000	5,000	5,000
101-172-900.000	ADVERTISING		253			
101-172-901.000	PRINTING	654	195	750	750	750
101-172-922.000	TELEPHONE	1,210	2,671	1,700	2,000	2,500
101-172-941.000	EQUIPMENT RENTAL-CITY	13,939	17,588	12,865	12,865	
101-172-943.000	EQUIPMENT RENTAL - PHONE	1,929	2,042	1,641	1,641	2,119
101-172-945.000	EQUIPMENT RENTAL-COMPUTER	8,421	8,679	7,243	7,243	7,974
101-172-960.000	OTHER MISC EXPENSE	1,690	2,054	3,000	3,000	3,000
101-172-963.000	CITY-OWNED PROPERTY EXP	8,860	7,422	11,860	10,268	11,565
101-172-969.000	LIABILITY INSURANCE	36	52	54	54	56
101-172-976.000	MACHINERY & EQUIPMENT	2,300			3,610	
101-172-976.999	MACHINERY&EQUIP NON-CIP				500	1,500
TOTAL APPROPRIATIONS		414,925	449,575	578,404	746,161	506,070
NET OF REV/APPROP - 172 - CITY MANAGER		(366,583)	(400,345)	(576,904)	(744,161)	(504,570)

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 202 - CITY INCOME TAX						
APPROPRIATIONS						
101-202-701.000	SALARY & WAGES-FULL TIME	93,320	71,074	69,150	71,707	72,731
101-202-702.000	SALARY & WAGES-PART TIME	13,506	10,265	15,000		5,000
101-202-715.000	SOCIAL SECURITY	8,065	6,068	5,290	5,400	5,566
101-202-716.000	HEALTH INSURANCE	38,840	41,878	48,653	43,720	46,420
101-202-717.000	LIFE INSURANCE	179	128	115	218	200
101-202-718.000	RETIREMENT SYSTEM	38,561	22,712	25,436	25,366	24,923
101-202-719.000	UNEMPLOYMENT COMP	13	9	9	9	7
101-202-720.000	WORKER'S COMPENSATION	296	144	215	215	150
101-202-727.000	OFFICE SUPPLIES	937	527	600	300	600
101-202-728.000	POSTAGE	3,278	5,479	7,000	7,000	7,000
101-202-809.000	PROGRAMMING SERVICES	1,990		2,150		
101-202-815.000	OTHER CONTRACTUAL SERVICE		11,488	11,100	15,950	16,050
101-202-827.000	MEMBERSHIPS & SUBSCRIPTION	750	900	750	900	900
101-202-830.000	CONFERENCES & WKSHOPS	1,620	521	2,000	1,000	1,000
101-202-874.000	RETIREE HEALTH INSURANCE	32,055	43,313	41,979	41,979	45,113
101-202-874.100	RETIREE DRUG CARD REIMB	137	186	500	500	500
101-202-874.200	RETIREE HLTH HSP EMPLR MATCH	507	1,918	2,043	2,174	2,182
101-202-900.000	ADVERTISING			100		
101-202-901.000	PRINTING	3,412	2,008	4,000	5,000	5,000
101-202-934.000	EQUIPMENT MAINT-COMPUTER		2,050		2,050	2,050
101-202-934.100	EQUIPMENT MAINT-OTHER	10,652				
101-202-943.000	EQUIPMENT RENTAL - PHONE	1,102	875	615	615	795
101-202-945.000	EQUIPMENT RENTAL-COMPUTER	4,534	3,338	5,070	5,070	5,074
101-202-960.000	OTHER MISC EXPENSE	1,663	180	2,000	1,000	1,000
TOTAL APPROP - 202 - CITY INCOME TAX		255,417	225,060	243,775	230,173	242,262

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 oaths of office; assists in development and/or preparation of ordinance amendments; certifies all ordinances 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; providing and maintaining 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, the City can maintain this information in one program as opposed to multiple locations. This will require annual fees.

As the codification process was finalized, the local legislation can continue 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. An annual fee will be required due to the need for updates as a result of amendments to current Charter and Ordinances.

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

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 215 - CITY CLERK						
ESTIMATED REVENUES						
101-215-476.100	BUSINESS REG LICENSE	2,093	12,595	15,000	15,000	15,050
101-215-658.215	PENALTY - BUSINESS LICENSE		350	100	100	200
TOTAL ESTIMATED REVENUES		2,093	12,945	15,100	15,100	15,250
APPROPRIATIONS						
101-215-701.000	SALARY & WAGES-FULL TIME	102,408	109,000	108,041	108,041	118,665
101-215-702.000	SALARY & WAGES-PART TIME	6,303	1,067	6,000	6,000	6,720
101-215-715.000	SOCIAL SECURITY	8,393	8,555	8,588	8,588	9,984
101-215-716.000	HEALTH INSURANCE	40,887	45,465	53,106	47,800	52,041
101-215-716.100	DRUG CARD REIMBURSEMENT	1,400				
101-215-717.000	LIFE INSURANCE	273	291	300	300	300
101-215-718.000	RETIREMENT SYSTEM	33,545	33,918	39,326	39,326	44,018
101-215-719.000	UNEMPLOYMENT COMP	11	9	9	9	14
101-215-720.000	WORKER'S COMPENSATION	297	207	300	300	300
101-215-727.000	OFFICE SUPPLIES	585	418	750	750	1,100
101-215-728.000	POSTAGE	180	748	1,200	1,200	1,200
101-215-807.000	OTHER PROFESSIONAL SERVICE	2,819	4,208	6,195	6,195	6,195
101-215-815.000	OTHER CONTRACTUAL SERVICE		285	300	300	300
101-215-827.000	MEMBERSHIPS & SUBSCRIPTION	430	621	550	550	550
101-215-830.000	CONFERENCES & WORKSHOPS	1,366	1,845	3,100	3,100	6,300
101-215-860.000	AUTO EXPENSE	2,700	3,515	3,000	4,200	4,200
101-215-874.000	RETIREE HEALTH INSURANCE	28,180	29,020	28,804	28,804	31,208
101-215-874.100	RETIREE DRUG CARD REIMBURSE			500	500	500
101-215-874.200	RETIREE HLTH HSP EMPLR MTCH	2,128	2,190	2,300	2,300	2,516
101-215-900.000	ADVERTISING	2,692	1,226	3,200	3,200	3,100
101-215-901.000	PRINTING	103		300	300	500
101-215-922.000	TELEPHONE	360	360	360	360	360
101-215-943.000	EQUIPMENT RENTAL - PHONE	276	292	205	205	265
101-215-945.000	EQUIPMENT RENTAL-COMPUTER	2,591	2,671	3,622	3,622	2,900
101-215-960.000	OTHER MISC EXPENSE	93	27	500	500	500
TOTAL APPROPRIATIONS		238,020	245,938	270,556	266,450	293,735
NET OF REV/APPROP - 215 - CITY CLERK		(235,927)	(232,993)	(255,456)	(251,350)	(278,485)

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 247 - BOARD OF REVIEW						
APPROPRIATIONS						
101-247-702.000	SALARY & WAGES-PART TIME	594	594	820	700	700
101-247-715.000	SOCIAL SECURITY	45	45	63	50	50
101-247-720.000	WORKER'S COMPENSATION	22	1	30	10	10
101-247-830.000	CONFERENCES & WORKSHOPS			180	180	180
101-247-900.000	ADVERTISING	188	188	300	300	300
101-247-960.000	OTHER MISC EXPENSE			100	100	100
101-247-969.000	LIABILITY INSURANCE	66	93	98	97	101
TOTAL APPROP - 247 - BRD OF REVIEW		916	922	1,591	1,437	1,441

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 is not planning any significant projects for the upcoming fiscal year. 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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 253 - FINANCE						
APPROPRIATIONS						
101-253-701.000	SALARY & WAGES-FULL TIME	321,838	276,872	273,874	299,206	341,673
101-253-704.000	OVERTIME-FULL TIME	127		127		
101-253-715.000	SOCIAL SECURITY	24,864	21,412	21,710	22,900	27,233
101-253-716.000	HEALTH INSURANCE	68,392	66,816	77,666	72,500	100,969
101-253-716.100	DRUG CARD REIMBURSEMENT			100	100	100
101-253-717.000	LIFE INSURANCE	787	773	810	820	825
101-253-718.000	RETIREMENT SYSTEM	103,505	84,063	98,414	110,000	122,989
101-253-719.000	UNEMPLOYMENT COMP	30	24	24	24	29
101-253-720.000	WORKER'S COMPENSATION	551	517	545	545	545
101-253-727.000	OFFICE SUPPLIES	2,213	2,172	3,000	2,200	2,500
101-253-728.000	POSTAGE	4,426	3,822	5,500	5,000	5,000
101-253-729.000	COMPUTER SUPPLIES	552				
101-253-802.000	AUDITING	14,100	9,728	12,128	12,128	12,500
101-253-815.000	OTHER CONTRACTUAL SERVICE	8,851	11,184	12,000	12,000	15,150
101-253-827.000	MEMBERSHIPS & SUBSCRIPTION	385	505	685	685	935
101-253-830.000	CONFERENCES & WORKSHOPS	200	1,142	2,000	5,300	6,300
101-253-860.000	AUTO EXPENSE	4,486	4,450	4,500	4,500	4,600
101-253-874.000	RETIREE HEALTH INSURANCE	47,597	41,372	39,200	39,200	34,953
101-253-874.100	RETIREE DRUG CRD REIMB	85	90	250	250	250
101-253-874.200	RETIREE HLTH HSP EMPLR MTCH	3,726	5,135	5,394	5,389	7,182
101-253-900.000	ADVERTISING	486	501	500	500	500
101-253-901.000	PRINTING	1,068	1,668	1,000	1,500	1,500
101-253-922.000	TELEPHONE	360	360	360	360	360
101-253-934.000	EQUIPMENT MAINT-COMPUTER	6,772				
101-253-934.100	EQUIPMENT MAINT-OTHER			500	100	100
101-253-942.000	EQUIPMENT RENTAL-OTHER	555				
101-253-943.000	EQUIPMENT RENTAL - PHONE	1,929	2,042	1,437	1,437	1,589
101-253-945.000	EQUIPMENT RENTAL-COMPUTER	14,898	14,688	17,384	17,384	19,572
101-253-960.000	OTHER MISC EXPENSE	242	314	2,000	2,000	2,000
101-253-961.000	BAD DEBT WRITE-OFF	114		1,500		
101-253-969.500	CRIME & BONDS INSURANCE	1,208	1,453	1,526	1,453	1,514
101-253-976.999	MACHINERY&EQUIP NON-CIP	202	4,145	1,000	3,000	1,000
TOTAL APPROPRIATIONS - 253 - FINANCE		634,532	555,247	585,135	620,481	711,869

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 Arial-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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 256 - GIS						
ESTIMATED REVENUES						
101-256-616.000	GIS/MEDIA SERVICE REIMB.		12			
TOTAL ESTIMATED REVENUES			12			
APPROPRIATIONS						
101-256-701.000	SALARY & WAGES-FULL TIME	18,774	20,258	30,485	21,000	21,292
101-256-702.000	SALARY & WAGES-PART TIME		2,106			
101-256-715.000	SOCIAL SECURITY	1,437	1,713	2,332	1,400	1,629
101-256-716.000	HEALTH INSURANCE	8,407	8,361	15,895	7,748	8,431
101-256-717.000	LIFE INSURANCE	47	53	100	70	75
101-256-718.000	RETIREMENT SYSTEM	10,165	9,030	13,461	11,000	13,799
101-256-719.000	UNEMPLOYMENT COMP	2	3	4	4	2
101-256-720.000	WORKER'S COMPENSATION	62	64	150	150	150
101-256-727.000	OFFICE SUPPLIES	420		500	250	250
101-256-815.000	OTHER CONTRACTUAL SERVICE			5,000	2,500	5,000
101-256-830.000	CONFERENCES&WRKSHOPS			3,000	1,500	3,000
101-256-874.200	RETIREE HLTH HSP EMPLR MTCH			144		
101-256-976.999	MACHINERY&EQUIP NON-CIP		480	1,000	500	500
TOTAL APPROPRIATIONS		39,314	42,070	72,071	46,122	54,127
NET OF REV/APPROP - 256 - GIS		(39,314)	(42,058)	(72,071)	(46,122)	(54,127)

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 257 - CITY ASSESSOR						
ESTIMATED REVENUES						
101-257-613.000	ADDRESS APPLICATION FEE	160	100	100	200	100
101-257-613.100	LOT SPLIT APPLICATION	375	375	250	585	375
101-257-658.257	ACT 415 PENALTY		4,850	10,475	10,475	4,000
TOTAL ESTIMATED REVENUES		535	5,325	10,825	11,260	4,475
APPROPRIATIONS						
101-257-701.000	SALARY & WAGES-FULL TIME	43,795	47,348	58,465	58,465	99,761
101-257-702.000	SALARY & WAGES-PART TIME	21,418	21,803		5,486	
101-257-715.000	SOCIAL SECURITY	4,992	5,296	6,768	5,000	7,626
101-257-716.000	HEALTH INSURANCE	19,616	19,509	49,225	25,000	55,358
101-257-717.000	LIFE INSURANCE	109	124	200	200	250
101-257-718.000	RETIREMENT SYSTEM	23,717	21,100	36,207	25,000	48,697
101-257-719.000	UNEMPLOYMENT COMP	15	9	12	12	10
101-257-720.000	WORKER'S COMPENSATION	204	216	350	200	350
101-257-727.000	OFFICE SUPPLIES	333	951	1,000	1,000	1,000
101-257-728.000	POSTAGE	1,732	1,825	2,500	2,500	2,500
101-257-801.000	APPRAISAL	5,409	3,303	12,000	12,000	12,000
101-257-807.000	OTHER PROFESSIONAL SERVICE			500		
101-257-815.000	OTHER CONTRACTUAL SERVICE	23,926	18,906	40,000	35,000	41,800
101-257-827.000	MEMBERSHIPS & SUBSCRIPTION	1,000	347	1,300	500	1,300
101-257-830.000	CONFERENCES & WORKSHOPS	204	843	2,000	2,000	2,000
101-257-860.000	AUTO EXPENSE		34	250	250	250
101-257-874.000	RETIREE HEALTH INSURANCE	16,155	14,412	13,281	13,281	14,031
101-257-874.100	RETIREE DRUG CRD REIMB	147	973	750	750	750
101-257-874.200	RETIREE HLTH HSP EMPLR MTCH			576		1,500
101-257-900.000	ADVERTISING	150		200	600	
101-257-901.000	PRINTING	1,181	986	1,200	1,200	1,200
101-257-934.000	EQUIPMENT MAINT-COMPUTER		530		470	470
101-257-934.100	EQUIPMENT MAINT-OTHER	289				
101-257-943.000	EQUIPMENT RENTAL - PHONE	551	583	410	410	530
101-257-945.000	EQUIPMENT RENTAL-COMPUTER	8,615	8,212	6,012	6,012	6,742
101-257-960.000	OTHER MISC EXPENSE	27	3	100	200	200
101-257-963.100	PROPERTY TAXES-LOCAL UNIT			100	100	100
101-257-976.999	MACHINERY&EQUIP NON-CIP			2,000	2,000	1,000
TOTAL APPROPRIATIONS		173,586	167,312	235,405	197,636	299,425
NET OF REV/APPROP - 257 - CITY ASSESSOR		(173,051)	(161,987)	(224,580)	(186,376)	(294,950)

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 262 - ELECTIONS						
ESTIMATED REVENUES						
101-262-525.100	ELECTION GRANT	5,971				
101-262-676.100	REIMB-ELECTION EXPENSE		1,000			
TOTAL ESTIMATED REVENUES		5,971	1,000			
APPROPRIATIONS						
101-262-701.000	SALARY & WAGES-FULL TIME					454
101-262-702.000	SALARY & WAGES-PART TIME	16,052	3,292	13,500	13,485	34,362
101-262-704.000	OVERTIME-FULL TIME	3,460	1,023	2,846	2,836	5,241
101-262-715.000	SOCIAL SECURITY	325	93	250	250	36
101-262-716.000	HEALTH INSURANCE				86	358
101-262-718.000	RETIREMENT SYSTEM	1,635	470	1,300	1,278	200
101-262-719.000	UNEMPLOYMENT COMP	9	2	5	9	0
101-262-720.000	WORKER'S COMPENSATION	33	9	45	45	50
101-262-727.000	OFFICE SUPPLIES	2,886	1,662	3,100	3,100	6,200
101-262-728.000	POSTAGE	1,652	2,393	2,000	2,000	3,520
101-262-807.000	OTHER PROFESSIONAL SERVICE		222	500	500	500
101-262-809.000	PROGRAMMING SERVICES	2,250	825	2,500	2,250	4,500
101-262-830.000	CONFERENCES&WORKSHOPS	953	1,299	3,100	3,100	
101-262-860.000	AUTO EXPENSE			100	100	100
101-262-874.200	RETIREE HLTH HSP EMPLR MTCH					15
101-262-900.000	ADVERTISING		896	1,500	1,500	2,500
101-262-901.000	PRINTING		5,158	3,125	3,100	6,500
101-262-934.000	EQUIPMENT MAINT-COMPUTER		2,835		2,835	2,835
101-262-941.000	EQUIPMENT RENTAL-CITY			1,250	1,250	1,250
101-262-943.000	EQUIPMENT RENTAL - PHONE	276	292	205	205	265
101-262-945.000	EQUIPMENT RENTAL-COMPUTER	6,477	6,676	7,243	7,243	8,699
101-262-960.000	OTHER MISC EXPENSE	226	160	500	500	500
101-262-976.000	MACHINERY & EQUIPMENT			2,835		
101-262-976.999	MACHINERY&EQUIP NON-CIP		1,857		245	
TOTAL APPROPRIATIONS - 262 - ELECTIONS		36,234	29,167	45,904	45,917	78,084

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

City Hall Building Maintenance Department

Department Responsibilities/ Missions:

The City Hall Building Maintenance 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 City Hall Building Maintenance Department is funded through the General Fund. The existing building was built in 1886 and is starting to show signs of aging. There will need to be future assessment of the structural condition of the building.

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 265 - CITY HALL BLDG MAINTENANCE						
APPROPRIATIONS						
101-265-701.000	SALARY & WAGES-FULL TIME	224		13	4,000	636
101-265-715.000	SOCIAL SECURITY	17		1	300	51
101-265-716.000	HEALTH INSURANCE	34		6	600	358
101-265-718.000	RETIREMENT SYSTEM	107		6	1,200	289
101-265-719.000	UNEMPLOYMENT COMP	0			5	0
101-265-720.000	WORKER'S COMPENSATION				75	110
101-265-782.000	MATERIAL AND SUPPLIES	766	377	1,500	1,000	1,000
101-265-808.000	JANITORIAL SERVICES	12,331				
101-265-810.000	HEATING, VENT & AIR COND	1,711		2,000		
101-265-874.200	RETIREE HLTH HSP EMPLR MTCH					20
101-265-920.000	ELECTRIC	10,940	10,989	12,000	12,000	12,000
101-265-921.000	GAS	3,713	4,786	7,000	7,000	7,000
101-265-923.000	WATER AND SEWER	1,602	1,631	1,800	1,800	1,900
101-265-930.000	BUILDING & GROUNDS MAINT	7,525	35,175	23,000	25,000	25,000
101-265-941.000	EQUIPMENT RENTAL-CITY				1,200	500
101-265-969.000	LIABILITY INSURANCE	372	528	555	546	573
101-265-969.100	PROPERTY INSURANCE	1,504	1,810	1,991	1,597	1,757
101-265-975.999	BUILDINGS NON-CIP	1,300				
101-265-976.999	MACHINERY&EQUIP NON-CIP				3,325	
TOTAL APPROP - 265 - CITY HALL BLDG MAINT		42,146	55,297	49,872	59,648	51,195

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 FY2023-2024 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.

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 266 - CITY ATTORNEY						
ESTIMATED REVENUES						
101-266-636.249	LEGAL FEES - BUILDING DEPT	10,000	15,000	15,000	15,000	25,000
101-266-636.450	LEGAL FEES - LAND ACQU	50,000				
101-266-636.690	LEGAL FEES - HOUSING	2,500	2,500	2,500	2,500	2,500
101-266-679.000	MISCELLANEOUS REVENUE		19,244	19,244	19,244	
TOTAL ESTIMATED REVENUES		62,500	36,744	36,744	36,744	27,500
APPROPRIATIONS						
101-266-826.000	CITY ATTORNEY FEE	134,847	140,031	175,000	150,000	185,000
101-266-826.100	OTHER LEGAL FEE	6,487	7,408	10,000	10,000	10,000
101-266-826.200	MARIJUANA LEGAL FEES	18,075	8,942	25,000	25,000	25,000
TOTAL APPROPRIATIONS		159,409	156,381	210,000	185,000	220,000
NET OF REV/APPROP - 266 - CITY ATTORNEY		(96,909)	(119,637)	(173,256)	(148,256)	(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 additional funding for training is the direct result of hiring and promotions. The Police Department is preparing to have two retirements during the 2023 calendar year. With this type of employee turnover comes a lot of training for both the new hires and the two Officers that will be getting promoted. In preparation for the training, there is also a slight increase in overtime to cover patrol while Officers are away in training.

The Police Department also requested funding to renew/upgrade our department issued firearms. Our goal is always to provide our Officers with the best tools available to keep them and our community as safe as possible. The Police Department will participate in the firearm buy-back program, which would allow us to purchase brand new firearms at a reduced cost. This will allow upgrades to the purchase of tactical lights, illuminated sights and new holsters. This will help reduce officer safety issues during low light situations. The illuminated sights will give our officers a better sight picture, making officers more proficient, during potentially deadly force encounters.

It is the intention of the police department to continue our agreement with Lapeer Community Schools with 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 will begin the process of accreditation through the Michigan Law Enforcement Accreditation Program (MLEAP). Accreditation status represents a significant professional achievement. Accreditation acknowledges the implementation of written directives, policies, and procedures that are conceptually sound and operationally effective. This is a very labor-intensive project and would require putting a team together and could take 18 months or more to achieve. It will ultimately provide our police officers with the best possible "play book" to work from and help reduce the risk of civil liabilities for our city.

The Police Department will expand upon our existing capabilities in technology by upgrading software such as Power DMS to upload all Police Department policies and procedures. The department will also continue to participate with the Accident Reconstruction Team. Infrastructure upgrades within the Public Safety Building are requested to include concrete replacement and hardware/software upgrades to our building camera systems.

The department will continue addressing the issues of societal issues such as opioid addiction, juvenile usage of vaping products, and suicide prevention by building upon and expanding those programs that we currently have in place. The department will continue to enforce the Distracted Driving initiative with the goal of reducing traffic crashes within the city.

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

http://www.ci.lapeer.mi.us/police2.php
http://www.facebook.com/lapeer city police department

Account	Description	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
101-301-505.000	JUSTICE TRAINING FUNDS	2,007	2,271	2,200	2,200	2,200
101-301-506.000	FEDERAL DRUG GRANT (TNU)		31			
101-301-508.000	USDOJ GRANT	7,155	795			
101-301-548.000	STATE SHARED LIQUOR LICENSE	13,780	15,299	13,000	15,173	15,000
101-301-581.010	CONTRIB FROM LAPEER COUNTY				110,000	110,000
101-301-582.000	CONTRIB FROM MAYFIELD TWP	1,017	1,454	1,000	1,400	1,400
101-301-583.000	CONTRIB FROM LAPEER SCHOOLS	3,797	5,209	3,500	3,500	3,500
101-301-583.100	SCHOOL LIASION OFFICER	9,800	47,460	55,000	55,000	70,000
101-301-606.000	COURT RESTITUTION	7,535	3,350	5,000	12,000	7,000
101-301-628.000	PHOTOCOPY CHARGES	2,467	3,355	2,500	2,500	2,500
101-301-630.300	POLICE SERVICE REIMB			2,500	2,500	2,500
101-301-640.000	WEED MOWING/SNOW REMOVAL	17,416	17,807	17,000	10,000	10,000
101-301-642.000	SALE OF FORF PROP-GEN FORF			100	100	100
101-301-656.000	COURT FINES & COSTS	21,244	17,099	18,000	14,000	14,000
101-301-658.200	ABANDON VEHICLE SALES	1,862		1,000		1,000
101-301-674.100	DONATIONS	1,200	3,645	2,000	2,000	2,000
101-301-674.500	K9 DONATIONS			250	250	250
101-301-674.600	SCHOOL LIAISON-DONATIONS			250	250	250
101-301-679.000	MISCELLANEOUS REVENUE	849		250	600	250
101-301-679.100	GEN FORFEITURE- MISC REV			50	50	
TOTAL ESTIMATED REVENUES		90,129	117,774	123,600	231,523	241,950
APPROPRIATIONS						
101-301-701.000	SALARY & WAGES-FULL TIME	1,492,278	1,605,622	1,708,373	1,708,373	1,750,538
101-301-702.000	SALARY & WAGES-PART TIME	25,307	32,104	50,286	35,000	40,000
101-301-704.000	OVERTIME-FULL TIME	29,428	45,568	71,588	71,588	76,831
101-301-715.000	SOCIAL SECURITY	27,227	29,708	29,350	29,350	40,757
101-301-716.000	HEALTH INSURANCE	459,614	547,339	639,150	575,000	636,473
101-301-717.000	LIFE INSURANCE	3,913	4,479	4,700	4,900	5,200
101-301-718.000	RETIREMENT SYSTEM	651,485	670,421	814,398	814,398	839,755
101-301-719.000	UNEMPLOYMENT COMP	121	147	214	214	220
101-301-720.000	WORKER'S COMPENSATION	21,140	18,081	21,500	21,500	21,600

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-301-727.000	OFFICE SUPPLIES	2,112	2,158	3,500	5,500	3,500
101-301-727.100	SCHOOL LIAISON-OFFICE SUPLIES	38		1,000	1,000	1,000
101-301-728.000	POSTAGE	669	307	900	900	900
101-301-729.000	COMPUTER SUPPLIES	1,796	1,241	2,350	150	
101-301-741.000	UNIFORMS	12,722	20,587	23,825	23,825	23,825
101-301-741.100	SCHOOL LIAISON-UNIFORMS	193	654	1,500	1,500	1,500
101-301-782.000	MATERIAL AND SUPPLIES	4,718	4,471	8,000	8,000	14,500
101-301-782.200	K9 MATERIAL AND SUPPLIES	488	181	750	750	750
101-301-807.000	OTHER PROFESSIONAL SERVICE	527	585	1,500	1,500	1,500
101-301-812.000	ABANDON VEHICLE COSTS		398	1,000	1,000	1,000
101-301-815.000	OTHER CONTRACTUAL SERVICE	22,530	18,166	29,000	35,500	53,400
101-301-827.000	MEMBERSHIPS & SUBSCRIPTION	350	575	925	925	925
101-301-830.000	CONFERENCES&WORKSHOPS	2,953	4,935	11,500	5,000	12,000
101-301-830.200	K9 CONFERENCES&WORKSHOPS	116	270	1,100	1,100	1,100
101-301-830.300	SCHOOL LIAISON-CONFERENCES AND W	(12)	1,930	2,800	2,800	2,800
101-301-830.400	JUSTICE TRAINING CONF&WKSHOPS	2,007	2,271	2,200	2,200	2,200
101-301-851.000	RADIO EXPENSE	872	169	1,250	1,250	1,250
101-301-860.000	AUTO EXPENSE				225	
101-301-874.000	RETIREE HEALTH INSURANCE	257,287	272,053	288,151	288,151	338,797
101-301-874.100	RETIREE DRUG CRD REIMB	1,805	1,820	3,500	3,500	3,500
101-301-874.200	RETIREE HLTH HSP EMPLR MTCH	13,902	15,614	18,925	19,232	29,349
101-301-900.000	ADVERTISING	352	754	1,000	1,000	1,000
101-301-901.000	PRINTING			1,500		
101-301-920.000	ELECTRIC	7,923	7,744	10,720	10,720	10,800
101-301-921.000	GAS	1,882	3,617	5,100	6,000	6,000
101-301-922.000	TELEPHONE	2,438	2,782	3,200	3,000	3,000
101-301-923.000	WATER AND SEWER	1,181	1,265	1,680	1,680	1,750
101-301-930.000	BUILDING & GROUNDS MAINT	22,638	13,075	24,400	14,400	14,400
101-301-934.000	EQUIPMENT MAINT-COMPUTER	216	452	500	500	500
101-301-934.100	EQUIPMENT MAINT-OTHER	766	955	2,500	2,500	2,500
101-301-941.000	EQUIPMENT RENTAL-CITY	242,249	234,190	213,668	213,668	246,612
101-301-943.000	EQUIPMENT RENTAL - PHONE	6,612	4,959	3,487	3,487	4,503
101-301-945.000	EQUIPMENT RENTAL-COMPUTER	29,796	36,386	40,201	40,201	40,232

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-301-960.000	OTHER MISC EXPENSE	1,976	2,679	3,500	3,500	3,500
101-301-960.100	SCHOOL LIAISON-MISC			1,500		
101-301-960.200	GEN FORFEITURE-MISC	385		500	500	500
101-301-965.000	MISCELLANEOUS - DONATIONS	1,000	500	1,500	1,500	1,000
101-301-969.000	LIABILITY INSURANCE	22,984	22,962	24,110	25,249	26,512
101-301-969.100	PROPERTY INSURANCE	971	990	1,089	1,360	1,496
101-301-969.400	MARINE INSURANCE	109	102	107	104	110
101-301-976.000	MACHINERY & EQUIPMENT	26,784				
101-301-976.200	K9 MACHINERY & EQUIPMENT	3,425		500	500	500
101-301-976.300	GEN FORF-MACHIN&EQUIP	927	1,476	1,500	1,500	1,500
101-301-976.999	MACHINER&EQUIP NON-CIP	293	3,966	4,000	4,000	4,000
TOTAL APPROPRIATIONS		3,410,495	3,640,706	4,089,497	3,999,700	4,275,585
NET OF REV/APPROP - 301 - POLICE DEPT		(3,320,366)	(3,522,932)	(3,965,897)	(3,768,177)	(4,033,635)

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 the City's 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. Focusing on manageable expenses within the general fund, compared to FY 22/23, we have requested additional funding for personal protective equipment (PPE) and contractual services. The increase in PPE and contractual services are the direct result of price increases within the industry. Moreover, we are enhancing our required fire attack hose testing program and partnering with a company that will conduct the testing within the industry standard and will allow us to minimize out of service time and the physical wear and tear on our members. Lastly, we would like to highlight that we have reduced controllable expenditures overall by approximately $25,000.00 compared to the current fiscal year.

Other growth within the general fund budget is reflected in employee costs, utility expenses, and departmental transfers (equipment rental). We are confident that 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 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. Proper fire service leadership and operational training is required in today's professional fire departments. We have tasked department staff to align our training and emergency readiness to comply with this industry standard and to increase the use of available technology. 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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 336 - FIRE DEPARTMENT						
ESTIMATED REVENUES						
101-336-543.000	STATE FIRE PROTECTION	42,350	44,266	50,997	50,997	45,000
101-336-615.000	FALSE ALARM FEES				300	300
101-336-632.000	FIRE RUNS AND PROTECTION	433,749	440,535	450,000	450,000	464,000
101-336-632.100	FIRE RUNS-CITY	(1,500)	1,729	1,000	10,000	1,000
101-336-675.010	DONATIONS		3,700		1,791	
101-336-679.000	MISCELLANEOUS REVENUE	3,754	21,264	1,500	1,900	2,000
TOTAL ESTIMATED REVENUES		478,353	511,495	503,497	514,988	512,300
APPROPRIATIONS						
101-336-701.000	SALARY & WAGES-FULL TIME	314,605	384,754	259,174	265,000	272,422
101-336-702.000	SALARY & WAGES-PART TIME	135,897	156,886	195,000	195,000	200,000
101-336-702.200	MOBILE TRNING SALARY&WAGES-PART TIME			50		50
101-336-715.000	SOCIAL SECURITY	19,930	24,831	22,717	22,717	26,169
101-336-716.000	HEALTH INSURANCE	97,756	96,207	123,438	121,578	135,258
101-336-716.100	DRUG CARD REIMBURSEMENT	127	195	200	200	200
101-336-717.000	LIFE INSURANCE	1,121	1,080	1,100	755	900
101-336-718.000	RETIREMENT SYSTEM	125,851	126,506	100,444	108,892	108,588
101-336-719.000	UNEMPLOYMENT COMP	25	38	53	53	67
101-336-720.000	WORKER'S COMPENSATION	9,531	11,284	13,000	13,000	13,000
101-336-727.000	OFFICE SUPPLIES	597	1,525	3,000	2,500	3,000
101-336-728.000	POSTAGE	567	657	750	300	750
101-336-729.000	COMPUTER SUPPLIES	972	1,038			
101-336-741.000	UNIFORMS	43,926	39,902	63,345	61,000	49,575
101-336-782.000	MATERIAL AND SUPPLIES	7,841	16,584	22,230	20,000	15,480
101-336-782.300	MOBILE TRAINING-MATERIAL&SUPPLIES			50	50	50
101-336-807.000	OTHER PROFESSIONAL SERVICE	1,463	1,502	3,500	1,000	3,500
101-336-815.000	OTHER CONTRACTUAL SERVICE	9,744	7,223	20,785	20,000	24,025
101-336-827.000	MEMBERSHIPS & SUBSCRIPTION	3,821	5,983	4,975	3,000	5,125
101-336-830.000	CONFERENCES&WORKSHOPS	3,050	7,517	7,500	4,000	7,500
101-336-851.000	RADIO EXPENSE	2,870	2,544	1,240		
101-336-874.000	RETIREE HEALTH INSURANCE		29,020	28,804	28,804	31,208
101-336-874.100	RETIREE DRUG CARD REIMBURSE		120		500	500
101-336-874.200	RETIREE HLTH HSP EMPLR MTCH		481	2,550	2,550	2,703
101-336-900.000	ADVERTISING	784	280	300		300
101-336-920.000	ELECTRIC	7,923	7,744	10,720	8,000	8,000

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-336-921.000	GAS	4,125	3,617	5,100	6,000	6,000
101-336-922.000	TELEPHONE	2,223	2,065	2,000	2,000	2,000
101-336-923.000	WATER AND SEWER	3,542	3,795	3,800	4,000	4,200
101-336-930.000	BUILDING & GROUNDS MAINTENANCE	26,579	15,567	24,400	17,000	24,400
101-336-933.000	VEHICLE-MACH OPER & MAINT	24,620	20,955	25,000	16,200	16,950
101-336-941.000	EQUIPMENT RENTAL-CITY	182,055	159,386	182,380	182,380	150,391
101-336-943.000	EQUIPMENT RENTAL - PHONE	1,929	2,626	1,846	1,846	2,384
101-336-944.000	HYDRANT RENTAL	5,700	5,700	5,700	5,700	5,700
101-336-945.000	EQUIPMENT RENTAL-COMPUTER	20,728	21,364	22,817	22,817	22,834
101-336-960.000	OTHER MISCELLANEOUS EXPENSE	9,822	2,597	2,000	2,000	3,000
101-336-962.000	COMMUNITY RISK REDUCTION	167	5,483	4,000	3,800	4,000
101-336-962.100	FIRE INCIDENT		8,160	5,000	2,000	5,000
101-336-969.000	LIABILITY INSURANCE	651	913	959	956	1,004
101-336-969.100	PROPERTY INSURANCE	971	990	1,089	1,360	1,496
101-336-969.200	AUTOMOBILE INSURANCE	19,039	16,058	19,801	18,783	
101-336-969.400	MARINE INSURANCE	1,249	1,359	1,427	1,490	1,564
101-336-969.600	VOLUNTEER FIREFIGHTER'S INSUR	6,084	3,125	6,500	6,500	6,500
101-336-976.000	MACHINERY & EQUIPMENT	18,637	19,552		7,838	
101-336-976.999	MACHINERY & EQUIPMENT NON-CIP	5,978	2,619	9,875	9,000	9,500
TOTAL APPROPRIATIONS		1,122,502	1,219,834	1,208,619	1,190,569	1,175,293
NET OF REV/APPROP - 336 - FIRE DEPARTMENT		(644,149)	(708,340)	(705,122)	(675,581)	(662,993)

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Department of Public Works

Department Responsibilities/ Missions:

The mission of the Department of Public Works is to provide the optimal service to our residents and visitors throughout the city; to be thorough in performing our duties; and 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, as well as 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 tandem axle dump truck with a hook and dump box in FY2023-2024 will give more versatility to change from a dump truck to a leaf truck thus improving the ability to start leaf pickup earlier. Additionally, each year the City of Lapeer has a Capital Improvement project in place to support annual sidewalk maintenance, which concentrates on sidewalk repairs in order to eliminate trip hazards and unsafe sidewalks for pedestrians.

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

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
101-441-492.000	ROW PERMITS	17,350	17,950	30,000	50,000	20,000
101-441-635.000	ENTRANCE SIGN MAINTENANCE FEE	875	875	875	875	1,575
TOTAL ESTIMATED REVENUES		18,225	18,825	30,875	50,875	21,575
APPROPRIATIONS						
101-441-701.000	SALARY & WAGES-FULL TIME	176,430	208,440	210,971	210,971	232,439
101-441-704.000	OVERTIME-FULL TIME	2,326	7,056	10,368	10,368	13,931
101-441-715.000	SOCIAL SECURITY	13,579	16,337	16,812	16,812	19,201
101-441-716.000	HEALTH INSURANCE	79,781	101,362	102,771	102,771	125,163
101-441-717.000	LIFE INSURANCE	228	255	300	300	350
101-441-718.000	RETIREMENT SYSTEM	77,381	83,135	89,806	89,806	102,485
101-441-719.000	UNEMPLOYMENT COMPENSATION	14	16	19	19	23
101-441-720.000	WORKER'S COMPENSATION	4,229	4,516	8,925	8,925	6,315
101-441-727.000	OFFICE SUPPLIES	851	1,410	1,500	1,500	1,500
101-441-728.000	POSTAGE	388	399	500	600	600
101-441-741.000	UNIFORMS	2,102	3,026	3,000	4,500	4,000
101-441-744.000	TOOLS	449	126	500	700	600
101-441-782.000	MATERIAL AND SUPPLIES	3,465	5,614	6,600	6,600	6,600
101-441-815.000	OTHER CONTRACTUAL SERVICE	17,062	15,052	15,000	10,000	15,000
101-441-830.000	CONFERENCES AND WORKSHOPS	425	4,256	3,500	4,200	4,200
101-441-874.000	RETIREE HEALTH INSURANCE	79,871	76,201	93,750	93,750	75,063
101-441-874.100	RETIREE DRUG CARD REIMBURSE	422	1,002	1,500	1,500	1,500
101-441-874.200	RETIREE HEALTH HSP EMPLR MTCH	3,010	2,733	3,065	3,065	4,398
101-441-900.000	ADVERTISING	953	566	300	300	300
101-441-901.000	PRINTING	415	410	500	500	500
101-441-920.000	ELECTRIC	638	702	900	900	900
101-441-921.000	GAS	1,829	1,914	5,000	2,500	3,000
101-441-922.000	TELEPHONE	1,089	1,215	1,320	1,320	1,440
101-441-923.000	WATER AND SEWER	336	354	350	400	425
101-441-926.000	STREET LIGHT UTILITY EXPENSE	282,360	285,180	300,000	330,000	360,000
101-441-930.000	BUILDING & GROUNDS MAINT	16,846	10,828	19,000	19,000	19,000
101-441-934.100	EQUIPMENT MAINT-OTHER	322		350	350	350
101-441-941.000	EQUIPMENT RENTAL-CITY	71,072	84,178	71,072	80,000	86,761
101-441-942.000	EQUIPMENT RENTAL-OTHER	46		100	200	200
101-441-943.000	EQUIPMENT RENTAL - PHONE	346	379	267	267	344

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
101-441-945.000	EQUIPMENT RENTAL-COMPUTER	4,534	4,673	5,070	5,070	5,074
101-441-960.000	OTHER MISCELLANEOUS EXPENSE	857	821	2,500	2,500	2,500
101-441-969.000	LIABILITY INSURANCE	728	1,036	1,087	1,070	1,123
101-441-969.100	PROPERTY INSURANCE	458	798	698	460	506
101-441-969.400	MARINE INSURANCE	589	577	606	740	777
101-441-974.000	LAND IMPROVEMENTS	141,447	106,153	60,115	60,115	3,000
101-441-976.999	MACHINERY & EQUIPMENT NON-CIP			500	500	
TOTAL APPROPRIATIONS		986,879	1,030,721	1,038,622	1,072,579	1,099,567
NET OF REV/APPROP - 441 - DEPT OF PUBLIC WKS		(968,654)	(1,011,896)	(1,007,747)	(1,021,704)	(1,077,992)

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 (125) 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 7: Provided funds for replacement of existing roofs or installation of cement driveways in the West of Main/W. Oregon Street grant territory. Grant total was $44,994 with a grant term ending 12/31/2022. As of Jan. 2023, $32,040 was spent for 4 owner-occupied projects, and $4,800 was spent for 1 single-family rental improvement, leaving $8,154 recaptured by MSHDA. Homeowners and rental occupants met income eligibility requirements and the properties were up to date on taxes, insurance, and rental certifications. The grant funds for owner-occupied projects were immediately 100% forgiven when funds were below $7,499, and if over $7,500, the grant funding will be 100% forgiven if ownership remains for 5 years from project completion date. Rental properties required a 5 year/100% forgivable lien for any amount, with 100% forgiven after 5 years.

- MSHDA Neighborhood Enhancement Program (NEP) Round 8: Application submitted 11/16/2022 requesting $75,000 for replacement of existing roofs, siding upgrades or the installation of cement driveways for approximately 3 owner-occupied projects targeted at $9,167 each and 1 single-family zoned rental property targeted at $9,999 in the Mt. Hope Area. Homeowners and rental occupants must meet income eligibility requirements and the property must be up to date on taxes, insurance, and rental certification. The owner-occupied grant funds are immediately 100% forgivable if funds are below $9,999, and if over $10,000, grant funding is 100% forgivable when ownership remains for 5 years from completion date. Rental projects require half of the project costs upfront as leverage towards the project, and remaining project costs are then placed into a 5-year/100% forgivable mortgage. A Public Amenity component has also been requested within this grant, which will help fund improvements to Perkins Park. Planed upgrades include a new pavilion with cement floor, portable toilet enclosure, benches, and landscaping upgrades.

The grant budgets for $30,000 towards the park with a 10% match from the city budget. Total grant administration fee is $7,500, and if received, the grant term ends 12/31/2023.

- 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 9/30/2023. As of Jan. 2023, approximately $33,488 has been spent for 3 homeowner projects and $5,023 gained in administrative funds, with approximately $32,697 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 if the homeowner resides in the home for a retention agreement term of 3 years from project completion date. HID plans to apply for more funding from this source upon grant term end.

- MSHDA Michigan Housing Opportunities Promoting Energy-Efficiency (MI-HOPE) Grant: The City will be applying for this grant in January 2023 with a request for $150,000 to be used within the City of Lapeer limits to focus on energy-efficient home repairs. Repairs are not to exceed $25,000 in total assistance per unit and eligible applicants must be at or below 300% of the County's federal poverty level and show a financial hardship.

- MSHDA Housing Choice Voucher Program: Provides program administration for 370 Lapeer County, 97 Tuscola County, and 47 Huron County Housing Choice Voucher (HCV) Program participants; 35 Veteran Affairs Supportive Housing (VASH) Vouchers, and 4 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 $180,000 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 125 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 $900,000 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 approximately $478,000 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 with the potential for annual renewals or extensions. Lapeer Neighborhoods, Inc. would like to build another home on the 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 and higher interest rates/inflation may deter purchase. Efforts will continue this fiscal year to search for feasible and/or attractive grant funds to make a new build project a reality.

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 690 - HOUSING REHABILITATION						
ESTIMATED REVENUES						
101-690-524.002	MSHDA-SECTION 8	167,102	184,365	179,000	185,000	180,000
101-690-524.003	MSHDA SECT 8-EHV		21,540	4,800	5,750	5,750
101-690-676.000	REIMB-HOUSING SERVICES	38,000	43,000	47,000	47,000	48,000
TOTAL ESTIMATED REVENUES		205,102	248,905	230,800	237,750	233,750
APPROPRIATIONS						
101-690-701.000	SALARY & WAGES-FULL TIME	175,388	187,128	186,101	186,798	189,883
101-690-715.000	SOCIAL SECURITY	13,556	14,444	14,428	14,428	14,886
101-690-716.000	HEALTH INSURANCE	84,069	93,889	109,234	98,313	107,056
101-690-717.000	LIFE INSURANCE	459	493	510	530	560
101-690-718.000	RETIREMENT SYSTEM	86,556	77,841	91,409	91,409	112,239
101-690-719.000	UNEMPLOYMENT COMPENSATION	17	17	17	17	17
101-690-720.000	WORKER'S COMPENSATION	1,034	1,947	2,000	2,000	2,000
101-690-727.000	OFFICE SUPPLIES	3,016	3,193	3,300	3,000	3,300
101-690-728.000	POSTAGE	4,159	5,716	4,250	4,500	4,750
101-690-815.000	OTHER CONTRACTUAL SERVICE	104,625	2,564	2,500	2,300	2,500
101-690-815.100	OTHER CONTRACTUAL SERVICES-MSHDA		104,089	119,000	119,500	126,375
101-690-818.000	MSHDA SECT 8-EHV		20,001	1,500		
101-690-827.000	MEMBERSHIPS & SUBSCRIPTION	409	442	400	300	400
101-690-830.000	CONFERENCES AND WORKSHOPS	429	736	1,000	1,000	1,000
101-690-860.000	AUTO EXPENSE	4,600	4,689	4,500	4,500	4,700
101-690-874.200	RETIREE HEALTH HSP EMPLR MATCH	2,421	2,669	2,755	2,755	2,850
101-690-900.000	ADVERTISING	179		250	250	250
101-690-901.000	PRINTING	2,203	728	700	700	800
101-690-943.000	EQUIPMENT RENTAL - PHONE	1,791	1,896	1,333	1,333	1,722
101-690-945.000	EQUIPMENT RENTAL-COMPUTER	10,364	10,682	11,590	11,590	11,598
101-690-955.000	PERMITS, FEES, & EASEMENTS	150	360	600	600	600
101-690-960.000	OTHER MISCELLANEOUS EXPENSE	1,198	926	1,500	1,000	1,500
101-690-969.000	LIABILITY INSURANCE	91	129	136	134	140
TOTAL APPROPRIATIONS		496,713	534,579	559,013	546,957	589,126
NET OF REV/APPROP - 690 - HOUSING REHAB		(291,611)	(285,674)	(328,213)	(309,207)	(355,376)

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 was most recently updated in early 2023 following the 2021 Master Plan 5-year review.

- 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. 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 tenth year in 2023 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 2023-24 year continues to be a maintenance budget in most respects, as in past years. Most 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.

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 721 - PLANNING DEPARTMENT						
ESTIMATED REVENUES						
101-721-494.000	ZONING PERMIT	11,481	10,775	10,000	10,000	10,000
101-721-617.000	SITE PLAN FEES	5,879	11,434	10,000	10,000	30,000
TOTAL ESTIMATED REVENUES		17,360	22,209	20,000	20,000	40,000
APPROPRIATIONS						
101-721-701.000	SALARY & WAGES-FULL TIME	45,562	46,719	46,200	48,715	49,533
101-721-704.000	OVERTIME-FULL TIME	1,297	1,970	1,850	1,850	2,073
101-721-715.000	SOCIAL SECURITY	3,590	3,725	3,826	3,900	3,939
101-721-716.000	HEALTH INSURANCE	6,517	7,279	8,460	7,611	8,285
101-721-717.000	LIFE INSURANCE	118	125	130	130	150
101-721-718.000	RETIREMENT SYSTEM	17,609	16,679	18,884	18,884	19,364
101-721-719.000	UNEMPLOYMENT COMPENSATION	4	4	4	4	4
101-721-720.000	WORKER'S COMPENSATION	136	87	105	105	105
101-721-727.000	OFFICE SUPPLIES	2,056	3,188	2,500	2,500	3,000
101-721-728.000	POSTAGE	1,349	1,350	2,000	2,000	2,000
101-721-803.000	CONSULTING			1,000	1,000	1,000
101-721-805.000	ENGINEERING - SITE PLAN REVIEW	5,904	13,684	10,000	10,000	25,000
101-721-815.000	OTHER CONTRACTUAL SERVICE	193,019	198,360	206,000	206,000	216,800
101-721-827.000	MEMBERSHIPS & SUBSCRIPTION	270	85	300	300	300
101-721-874.000	RETIREE HEALTH INSURANCE	27,874	26,538	25,315	25,315	27,071
101-721-900.000	ADVERTISING	4,848	5,630	6,000	6,000	6,000
101-721-901.000	PRINTING	853	277	1,000	1,000	1,000
101-721-934.100	EQUIPMENT MAINT-OTHER	579				
101-721-943.000	EQUIPMENT RENTAL - PHONE	1,102	1,167	821	821	1,060
101-721-945.000	EQUIPMENT RENTAL-COMPUTER	6,931	6,476	7,026	7,026	7,032
101-721-960.000	OTHER MISCELLANEOUS EXPENSE	211		500	500	500
101-721-969.000	LIABILITY INSURANCE	436	620	651	641	673
TOTAL APPROPRIATIONS		320,266	333,962	342,572	344,302	374,889
NET OF REV/APPROP - 721 - PLANNING DEPT		(302,906)	(311,754)	(322,572)	(324,302)	(334,889)

Account	Description	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 931 - CONTRIB FROM COMPONENT UNITS						
ESTIMATED REVENUES						
101-931-584.231	CONTRIB FROM TIFA 1	27,812	21,385	21,000	19,544	19,000
101-931-584.232	CONTRIB FROM TIFA 2	12,131	14,285	16,000	15,926	15,000
101-931-584.233	CONTRIB FROM TIFA 3	502,552	116,962	123,000	120,460	122,000
101-931-584.234	CONTRIB FROM BROWNFIELD	259	326	326	350	
101-931-584.248	CONTRIB FROM DDA	12,326	12,885	13,445	13,385	14,000
101-931-584.250	CONTRIB FROM LDFA	89,762	90,795	161,497	161,497	158,000
TOTAL ESTIMATED REVENUES		644,842	256,639	335,268	331,162	328,000
Dept 972 - CONTRIB TO COMPONENT UNITS						
APPROPRIATIONS						
101-972-959.248	CONTRIB TO DDA			13,895	13,894	
TOTAL APPROPRIATIONS				13,895	13,894	
NET OF REV/APPROP- 972-CONTRIB TO COMP UNITS		644,842	256,639	321,373	317,268	328,000

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Transfers Out

Department Responsibilities/Mission: This category has been established to consolidate all of the activities to which the General Fund makes a contribution; including the Park Fund, Cemetery Fund, Local Street Fund, and Capital Improvement Fund.

Services/Initiatives: The City Commission approved raising the City millage rate in FY2005-06, providing a ½ property tax mil would be transferred annually to the local street fund to support local road improvements. The contribution to the Park Fund supports various projects and improvements to the community center and various parks within the City. Contributions to the capital improvement fund are for capital projects. Contributions to Debt Service Funds are being provided for the 2015 G.O. Bond and 2017 G.O. Bond.

Account	Description	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 964 - TRANSFERS IN						
ESTIMATED REVENUES						
101-964-699.249	TRANS FROM BUILD DEPT FUND	13,218				
101-964-699.287	TRANS FROM HOUSING RESRCE FND	10,000	10,000	9,000	9,000	9,000
101-964-699.602	TRANS FROM INFO TECH FUND	50,000				
101-964-699.603	TRANS FROM TELEPHONE COM FND	20,000	20,000	10,000	10,000	
TOTAL ESTIMATED REVENUES		93,218	30,000	19,000	19,000	9,000
Dept 966 - TRANSFERS OUT						
APPROPRIATIONS						
101-966-995.203	TRANS TO LOCAL STREET FUND	122,390	143,929	152,000	152,000	157,500
101-966-995.208	TRANS TO PARK FUND	850,400	825,000	939,000	939,000	1,098,990
101-966-995.209	TRANS TO CEMETERY FUND	100,000	100,000	100,000	100,000	200,000
101-966-995.301	TRANS TO 2013 GO BOND	12,240				
101-966-995.403	TRANS TO CAPITAL IMPROVEMENT	122,390	179,667	252,000	252,000	157,500
TOTAL APPROPRIATIONS		1,207,419	1,248,596	1,443,000	1,443,000	1,613,990
NET OF REVENUES/APPROPRIATIONS - TRANSFERS		(1,114,201)	(1,218,596)	(1,424,000)	(1,424,000)	(1,604,990)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 973 - CONTRIBUTION TO TOWNSHIPS					
APPROPRIATIONS					
101-973-959.300 CONTRIBUTION TO ELBA TWP	3,941	3,863	5,088	5,094	5,398
101-973-959.400 CONTRIBUTION TO LAPEER TWP	94,647	62,711	63,000	61,345	69,000
101-973-959.500 CONTRIBUTION TO MAYFIELD TWP	7,965	9,767	17,346	16,900	22,000
TOTAL APPROPRIATIONS	106,553	76,341	85,434	83,339	96,398
NET OF REV/APPROP - 973 - CONTRIB TO TWNSHPS	(106,553)	(76,341)	(85,434)	(83,339)	(96,398)
Dept 975 - CONTRIBUTION TO OTHER AGENCIES					
APPROPRIATIONS					
101-975-959.600 CONTRIBUTION TO TNU	2,000	2,000	1,500	1,500	1,500
TOTAL APPROPRIATIONS	2,000	2,000	1,500	1,500	1,500
NET OF REV/APPROP-975-CONTRIB TO OTHR AGENCIES	(2,000)	(2,000)	(1,500)	(1,500)	(1,500)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
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 REV/APPROP - 990 - GENERAL CONTINGNCY			(100,000)	(100,000)	(100,000)
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 REV/APPROP - 991 - DISASTER CONTINGNCY			(1,000)	(1,000)	(1,000)
ESTIMATED REVENUES - FUND 101	9,840,238	10,898,319	10,115,302	11,284,514	10,748,265
APPROPRIATIONS - FUND 101	9,693,322	10,058,788	11,237,181	11,255,649	11,847,247
NET OF REVENUES/APPROPRIATIONS - FUND 101	146,917	839,531	(1,121,879)	28,865	(1,098,982)
BEGINNING FUND BALANCE	3,605,630	3,752,546	4,592,077	4,592,077	4,620,942
ENDING FUND BALANCE	3,752,547	4,592,077	3,470,198	4,620,942	3,521,960

FUND 151

CEMETERY TRUST FUND

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 151 - CEMETERY TRUST FUND					
ESTIMATED REVENUES					
151-000-665.000 INTEREST ON INVESTMENTS	39				
151-567-643.000 SALE OF BURIAL RIGHTS	620	540	500	500	500
TOTAL ESTIMATED REVENUES	659	540	500	500	500
Dept 966 - TRANSFERS OUT					
APPROPRIATIONS					
151-966-995.209 TRANS TO CEMETERY FUND	39				
TOTAL APPROPRIATIONS	39				
ESTIMATED REVENUES - FUND 151	659	540	500	500	500
APPROPRIATIONS - FUND 151	39				
NET OF REVENUES/APPROPRIATIONS - FUND 151	620	540	500	500	500
BEGINNING FUND BALANCE	11,253	11,873	12,413	12,413	12,913
ENDING FUND BALANCE	11,873	12,413	12,913	12,913	13,413

FUND 202

MAJOR STREET FUND

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 ensure the longest street life possible; to be thorough in performing 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.

Per the Street Asset Management Plan updated in December 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 rating indicates the City's overall road condition is good. The City Asset Management Plan follows and exceeds the State of Michigan Standards. The City's PASER rating of the City streets should be updated for 2022/2023.

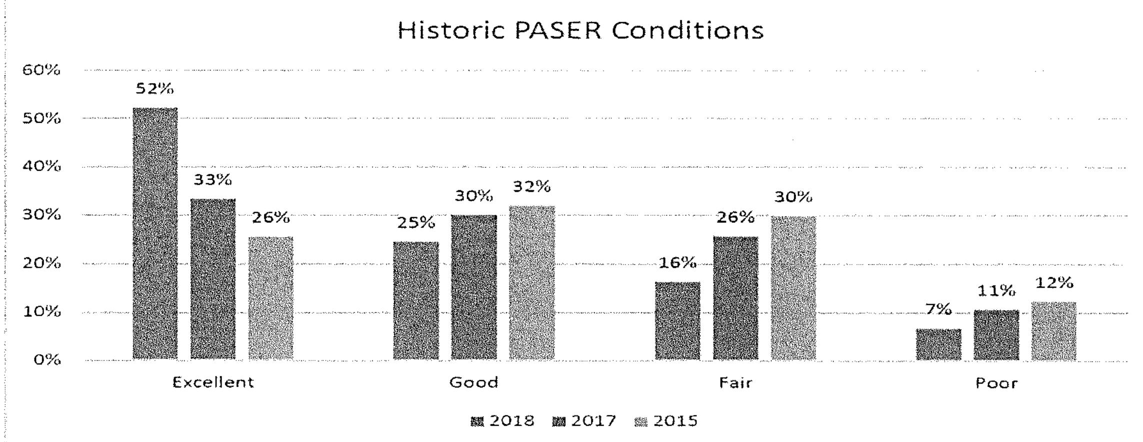
- Major Street = 20.51 Miles
- Bridges = 13 bridges, 12 of which are located on Major Streets
- Traffic Signals = 11 signals total, all on Major Streets
- School Crossing Systems = 5, all on Major Streets

Analysis and Explanation of Departmental Budget:

The responsibilities and tasks for this division 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:

Preventative maintenance on the Monroe Street Bridge project will be completed with funding coming from a State Bridge grant. 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 resent 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 havening 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 Major Streets Division may be found on-line at: http://www.ci.lapeer.mi.us/public_works/index.php

FUND 202 - MAJOR STREET FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES						
202-000-451.000	SPECIAL ASSESSMENT	16,397	11,730	9,474	10,221	8,446
202-000-546.000	GAS & WEIGHT TAX	899,806	959,816	909,454	960,000	970,000
202-000-546.100	MICH DEPT OF TRANSPORTATION			124,000	211,000	2,185,000
202-000-546.200	TRUNKLINE MAINTENANCE	33,771	39,139	25,000	25,000	25,000
202-000-658.100	PENALTY ON SPECIAL ASSESS	413	489	200	200	200
202-000-665.000	INTEREST ON INVESTMENTS	860	2,549	2,000	6,000	7,000
202-000-665.100	INTEREST ON SPEC ASSESS	1,622	1,226	1,042	1,042	743
202-000-665.200	COLLECTION FEE - SPEC ASSESS	167				
202-000-679.000	MISCELLANEOUS REVENUE	(2,161)	2,850	1,000	1,000	1,000
202-931-584.233	CONTRIB FROM TIFA 3	400,000				
202-931-584.248	CONTRIB FROM DDA	2,919	2,388			
202-964-699.868	TRANS FROM 2010 S.A. BOND		1,966			
TOTAL REVENUES - FUND 202		1,353,794	1,022,154	1,072,170	1,214,463	3,197,389
APPROPRIATIONS						
463	ROUTINE MAINT-ROADS/STREETS	897,359	164,594	462,361	462,361	422,615
468	TREES & SHRUBS	22,132	32,295	25,557	26,057	38,852
473	ROUTINE MAINT-BRIDGES	40,507	4,271	170,000	170,000	2,364,100
474	TRAFFIC SERVICE MAINT	34,090	33,536	45,781	43,677	51,502
478	WINTER MAINTENANCE	87,091	118,652	99,083	112,250	87,037
482	ADMIN-ENG/RECORDKEEPING	35,259	41,588	38,640	36,633	73,523
488	SWEEPING & FLUSHING (STL)	4,470	3,266	4,109	4,109	5,598
495	SURFACE MAINTENANCE (STL)	2,738	8,342	7,207	7,207	7,208
497	WINTER MAINTENANCE (STL)	22,681	31,526	16,916	34,755	21,733
966	TRANSFERS OUT	268,655	268,475	262,880	262,880	266,691
APPROPRIATIONS - FUND 202		1,414,983	706,545	1,132,534	1,159,930	3,338,859
NET OF REVENUES/APPROPRIATIONS - FUND 202		(61,190)	315,609	(60,364)	54,533	(141,469)
BEGINNING FUND BALANCE		543,316	482,126	797,735	797,735	852,268
ENDING FUND BALANCE		482,126	797,735	737,371	852,268	710,799
FUND BALANCE AS A % OF EXPENDITURES		**34%**	**113%**	**65%**	**73%**	**21%**

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 202 - MAJOR STREET FUND						
ESTIMATED REVENUES						
202-000-451.000	SPECIAL ASSESSMENT	16,397	11,730	9,474	10,221	8,446
202-000-546.000	GAS & WEIGHT TAX	899,806	959,816	909,454	960,000	970,000
202-000-546.100	MICH DEPT OF TRANSPORTATION			124,000	211,000	2,185,000
202-000-546.200	TRUNKLINE MAINTENANCE	33,771	39,139	25,000	25,000	25,000
202-000-658.100	PENALTY ON SPECIAL ASSESS	413	489	200	200	200
202-000-665.000	INTEREST ON INVESTMENTS	860	2,549	2,000	6,000	7,000
202-000-665.100	INTEREST ON SPEC ASSESS	1,622	1,226	1,042	1,042	743
202-000-665.200	COLLECTION FEE - SPEC ASSESS	167				
202-000-679.000	MISCELLANEOUS REVENUE	(2,161)	2,850	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		950,875	1,017,799	1,072,170	1,214,463	3,197,389
Dept 463 - ROUTINE MAINT-ROADS/STREETS						
APPROPRIATIONS						
202-463-701.000	SALARY & WAGES-FULL TIME	32,429	37,800	34,486	34,486	26,551
202-463-704.000	OVERTIME-FULL TIME	222	310	445	445	477
202-463-715.000	SOCIAL SECURITY	2,484	2,902	2,843	2,843	2,065
202-463-716.000	HEALTH INSURANCE	6,281	16,827	18,488	18,488	14,294
202-463-717.000	LIFE INSURANCE	151	158	160	160	175
202-463-718.000	RETIREMENT SYSTEM	12,267	12,743	14,476	14,476	9,955
202-463-719.000	UNEMPLOYMENT COMPENSATION	2	3	3	3	2
202-463-720.000	WORKER'S COMPENSATION	1,107	695	738	738	550
202-463-782.000	MATERIAL AND SUPPLIES	1,290	6,822	15,000	15,000	15,000
202-463-815.000	OTHER CONTRACTUAL SERVICE	5,624	13,121	20,000	20,000	30,000
202-463-874.200	RETIREE HEALTH HSP EMPLR MTCH		62	301	301	325
202-463-941.000	EQUIPMENT RENTAL-CITY	13,220	17,765	13,220	13,220	13,220
202-463-960.000	OTHER MISCELLANEOUS EXPENSE			200	200	
202-463-974.000	LAND IMPROVEMENTS	822,283	55,387	342,000	342,000	310,000
TOTAL APPROP - 463 - ROUTINE MAINT-RDS/STS		897,359	164,594	462,361	462,361	422,615

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 468 - TREES & SHRUBS						
APPROPRIATIONS						
202-468-701.000	SALARY & WAGES-FULL TIME	6,442	12,179	7,914	7,914	13,324
202-468-704.000	OVERTIME-FULL TIME		338	315	315	221
202-468-715.000	SOCIAL SECURITY	487	945	670	670	1,130
202-468-716.000	HEALTH INSURANCE	5,422	4,547	4,458	4,458	8,566
202-468-717.000	LIFE INSURANCE	42	46	60	60	70
202-468-718.000	RETIREMENT SYSTEM	2,753	4,507	3,768	3,768	6,329
202-468-719.000	UNEMPLOYMENT COMPENSATION	1	1	1	1	1
202-468-720.000	WORKER'S COMPENSATION	375	336	410	410	550
202-468-782.000	MATERIAL AND SUPPLIES	801	684	1,000	1,000	1,000
202-468-815.000	OTHER CONTRACTUAL SERVICE	974	1,382	2,000	2,500	2,500
202-468-874.200	RETIREE HEALTH HSP EMPLR MTCH		359	126	126	325
202-468-941.000	EQUIPMENT RENTAL-CITY	4,836	6,972	4,836	4,836	4,836
TOTAL APPROPRIATIONS - 468 - TREES & SHRUBS		22,132	32,295	25,557	26,057	38,852
Dept 473 - ROUTINE MAINT-BRIDGES						
APPROPRIATIONS						
202-473-815.000	OTHER CONTRACTUAL SERVICE	8,809	4,011	8,000	8,000	8,000
202-473-974.000	LAND IMPROVEMENTS	31,699	260	162,000	162,000	2,356,100
TOTAL APPROP - 473 - ROUTINE MAINT-BRIDGES		40,507	4,271	170,000	170,000	2,364,100

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 474 - TRAFFIC SERVICE MAINT						
APPROPRIATIONS						
202-474-701.000	SALARY & WAGES-FULL TIME	8,636	10,051	11,345	11,345	13,324
202-474-704.000	OVERTIME-FULL TIME	1,590	1,475	1,265	1,500	1,516
202-474-715.000	SOCIAL SECURITY	772	869	948	948	1,130
202-474-716.000	HEALTH INSURANCE	3,140	3,772	6,339	4,000	8,566
202-474-717.000	LIFE INSURANCE	36	40	55	55	60
202-474-718.000	RETIREMENT SYSTEM	4,680	4,605	5,330	5,330	6,329
202-474-719.000	UNEMPLOYMENT COMPENSATION	1	1	1	1	1
202-474-720.000	WORKER'S COMPENSATION	350	311	690	690	550
202-474-782.000	MATERIAL AND SUPPLIES	3,157	7,024	5,000	5,000	5,000
202-474-815.000	OTHER CONTRACTUAL SERVICE	7,617	1,622	10,500	10,500	10,500
202-474-874.200	RETIREE HEALTH HSP EMPLR MTCH		285	196	196	325
202-474-941.000	EQUIPMENT RENTAL-CITY	4,112	3,483	4,112	4,112	4,200
TOTAL APPROP - 491 - TRAFFIC SERVICE MAINT		34,090	33,536	45,781	43,677	51,502
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
202-478-701.000	SALARY & WAGES-FULL TIME	15,969	18,506	20,465	20,465	17,324
202-478-704.000	OVERTIME-FULL TIME	7,472	6,772	6,845	12,000	5,374
202-478-715.000	SOCIAL SECURITY	1,771	1,912	1,739	2,200	1,130
202-478-716.000	HEALTH INSURANCE	5,966	12,279	11,514	11,514	8,566
202-478-717.000	LIFE INSURANCE	120	132	130	130	140
202-478-718.000	RETIREMENT SYSTEM	11,067	9,787	9,784	9,784	6,329
202-478-719.000	UNEMPLOYMENT COMPENSATION	6	6	2	10	1
202-478-720.000	WORKER'S COMPENSATION	490	665	950	950	550
202-478-782.000	MATERIAL AND SUPPLIES	21,934	40,391	25,000	25,000	25,000
202-478-874.200	RETIREE HEALTH HSP EMPLR MTCH		212	355	197	325
202-478-941.000	EQUIPMENT RENTAL-CITY	22,297	27,989	22,298	30,000	22,298
TOTAL APPROPRIATIONS - 478- WINTER MAINT		87,091	118,652	99,083	112,250	87,037

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 482 - ADMIN-ENG/RECORDKEEPING						
APPROPRIATIONS						
202-482-701.000	SALARY & WAGES-FULL TIME	13,803	16,955	13,708	13,708	14,102
202-482-715.000	SOCIAL SECURITY	1,049	1,263	1,049	1,049	1,079
202-482-716.000	HEALTH INSURANCE	2,502	5,854	5,462	5,462	5,353
202-482-717.000	LIFE INSURANCE	23	45	65	65	70
202-482-718.000	RETIREMENT SYSTEM	5,326	4,647	4,523	4,523	4,700
202-482-719.000	UNEMPLOYMENT COMPENSATION	2	1	1	1	1
202-482-720.000	WORKER'S COMPENSATION	127	53	75	75	
202-482-802.000	AUDITING	530	330	443	443	460
202-482-815.000	OTHER CONTRACTUAL SERVICE	6,275	5,227	5,227	5,227	5,227
202-482-825.000	ADMINISTRATION FEE					36,270
202-482-874.200	RETIREE HEALTH HSP EMPLR MTCH		347	411	394	423
202-482-943.000	EQUIPMENT RENTAL - PHONE	331	350	246	246	318
202-482-945.000	EQUIPMENT RENTAL-COMPUTER	3,455	3,561	4,225	4,225	4,229
202-482-969.000	LIABILITY INSURANCE	623	872	915	918	963
202-482-969.100	PROPERTY INSURANCE	1,215	2,083	2,291	298	328
TOTAL APPROP - 482 - ADMIN-ENG/RECDKEEPING		35,259	41,588	38,640	36,633	73,523
Dept 488 - SWEEPING & FLUSHING (STL)						
APPROPRIATIONS						
202-488-701.000	SALARY & WAGES-FULL TIME	841	358	450	450	1,316
202-488-704.000	OVERTIME-FULL TIME	83	86	169	169	
202-488-715.000	SOCIAL SECURITY	71	34	50	50	120
202-488-716.000	HEALTH INSURANCE	370	386	400	400	640
202-488-718.000	RETIREMENT SYSTEM	355	262	300	300	672
202-488-719.000	UNEMPLOYMENT COMPENSATION					0
202-488-720.000	WORKER'S COMPENSATION	30	17	20	20	110
202-488-874.200	RETIREE HEALTH HSP EMPLR MTCH					20
202-488-941.000	EQUIPMENT RENTAL-CITY	2,720	2,123	2,720	2,720	2,720
TOTAL APPROP - 488 - SWEEPING & FLSHNG (STL)		4,470	3,266	4,109	4,109	5,598

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 495 - SURFACE MAINTENANCE (STL)						
APPROPRIATIONS						
202-495-701.000	SALARY & WAGES-FULL TIME	560	2,352	2,645	2,645	2,545
202-495-704.000	OVERTIME-FULL TIME	444	691	528	528	449
202-495-715.000	SOCIAL SECURITY	76	230	226	226	206
202-495-716.000	HEALTH INSURANCE	196	1,894	1,477	1,477	1,431
202-495-718.000	RETIREMENT SYSTEM	476	1,217	1,272	1,272	1,157
202-495-719.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
202-495-720.000	WORKER'S COMPENSATION	83	71	120	120	440
202-495-874.200	RETIREE HEALTH HSP EMPLR MTCH			37	37	80
202-495-941.000	EQUIPMENT RENTAL-CITY	903	1,886	903	903	900
TOTAL APPROP - 495 - SURFACE MAINT (STL)		2,738	8,342	7,207	7,207	7,208
Dept 497 - WINTER MAINTENANCE (STL)						
APPROPRIATIONS						
202-497-701.000	SALARY & WAGES-FULL TIME	1,391	1,592	3,391	3,391	907
202-497-704.000	OVERTIME-FULL TIME	2,892	3,720	2,558	4,500	2,807
202-497-715.000	SOCIAL SECURITY	324	401	293	400	72
202-497-716.000	HEALTH INSURANCE	1,117	3,068	1,961	3,000	716
202-497-718.000	RETIREMENT SYSTEM	2,032	2,241	1,648	2,200	399
202-497-719.000	UNEMPLOYMENT COMPENSATION	2	2	0	2	0
202-497-720.000	WORKER'S COMPENSATION	82	119	202	202	
202-497-782.000	MATERIAL AND SUPPLIES	8,040	9,909		10,000	10,000
202-497-874.200	RETIREE HEALTH HSP EMPLR MTCH		39	61	61	30
202-497-941.000	EQUIPMENT RENTAL-CITY	6,801	10,435	6,802	11,000	6,802
TOTAL APPROP - 497 - WINTER MAINT (STL)		22,681	31,526	16,916	34,755	21,733

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
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	2,388			
TOTAL ESTIMATED REVENUES	402,919	2,388			
NET OF REV/APPROP-931-CONTRIB FROM COMP UNITS	402,919	2,388			
Dept 964 - TRANSFERS IN					
ESTIMATED REVENUES					
202-964-699.868 TRANS FROM 2010 S.A. BOND		1,966			
TOTAL ESTIMATED REVENUES		1,966			
NET OF REV/APPROP - 964 - TRANSFERS IN		1,966			
Dept 966 - TRANSFERS OUT					
APPROPRIATIONS					
202-966-995.301 TRANS TO 2015 G.O. BOND FUND	268,655	268,475	262,880	262,880	266,691
TOTAL APPROPRIATIONS - 966 - TRANSFERS OUT	268,655	268,475	262,880	262,880	266,691
ESTIMATED REVENUES - FUND 202	1,353,794	1,022,154	1,072,170	1,214,463	3,197,389
APPROPRIATIONS - FUND 202	1,414,983	706,545	1,132,534	1,159,930	3,338,859
NET OF REVENUES/APPROPRIATIONS - FUND 202	(61,190)	315,609	(60,364)	54,533	(141,469)
BEGINNING FUND BALANCE	543,316	482,126	797,735	797,735	852,268
ENDING FUND BALANCE	482,126	797,735	737,371	852,268	710,799

FUND 203

LOCAL STREET FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Local Street Fund

Department Responsibilities/ Missions:

The mission and responsibility of this division is to maintain the Local Streets using all methods of improvement available to ensure the longest street life possible; be thorough in performing our duties; and 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.

Per the Street Asset Management Plan that was updated in December of 2018 and 2022/2023, 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

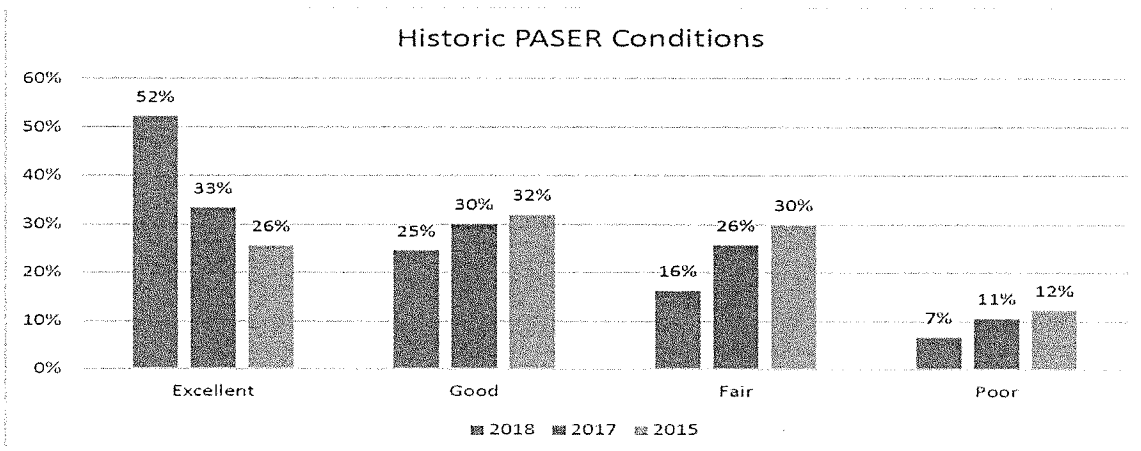
Analysis and Explanation of Departmental Budget:

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 set to update the City's PASER rating system in 2022/2023. 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. We also have Bridge deck maintenance planned for spring of 2023 on Monroe Street at the cost $162,000 with most of the funds coming from a Grant. The City micro-sealed several local roads, Huron St., Michigan St., State St., Park St., Liberty St., Church St., Cramton St., and Jefferson St.



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

FUND 203 - LOCAL STREET FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES						
203-000-451.000	SPECIAL ASSESSMENT	-	-	-	-	150,000
203-000-546.000	GAS & WEIGHT TAX	264,968	282,964	277,659	286,000	290,000
203-000-665.000	INTEREST ON INVESTMENTS	2,632	4,318	3,000	11,000	10,000
203-000-679.000	MISCELLANEOUS REVENUE	6,250				
203-964-699.101	TRANS FROM GENERAL FUND	122,390	143,929	152,000	152,000	157,500
203-964-699.818	TRANS FROM 2011 S. A. CONST.		5,347			
TOTAL REVENUES - FUND 203		396,240	436,558	432,659	449,000	607,500
APPROPRIATIONS						
463	ROUTINE MAINT-ROADS/STREETS	125,645	138,182	155,120	160,369	663,072
468	TREES & SHRUBS	50,761	51,167	55,397	55,397	53,781
474	TRAFFIC SERVICE MAINT	4,336	6,927	7,577	7,798	8,525
478	WINTER MAINTENANCE	40,335	44,154	39,660	45,087	39,331
482	ADMIN-ENG/RECORDKEEPING	27,456	28,716	13,814	13,835	39,147
966	TRANSFERS OUT	48,011	47,288	46,148	46,148	45,325
APPROPRIATIONS - FUND 203		296,544	316,433	317,716	328,634	849,180
NET OF REVENUES/APPROPRIATIONS - FUND 203		99,695	120,124	114,943	120,366	(241,680)
BEGINNING FUND BALANCE		815,723	915,419	1,035,543	1,035,543	1,155,909
ENDING FUND BALANCE		915,419	1,035,543	1,150,486	1,155,909	914,228
FUND BALANCE AS A % OF EXPENDITURES		**309%**	**327%**	**362%**	**352%**	**108%**

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 203 - LOCAL STREET FUND						
ESTIMATED REVENUES						
203-000-451.000	SPECIAL ASSESSMENT	-	-	-	-	150,000
203-000-546.000	GAS & WEIGHT TAX	264,968	282,964	277,659	286,000	290,000
203-000-665.000	INTEREST ON INVESTMENTS	2,632	4,318	3,000	11,000	10,000
203-000-679.000	MISCELLANEOUS REVENUE	6,250				
TOTAL ESTIMATED REVENUES		273,850	287,282	280,659	297,000	450,000
Dept 463 - ROUTINE MAINT-ROADS/STREETS						
APPROPRIATIONS						
203-463-701.000	SALARY & WAGES-FULL TIME	34,243	38,470	38,173	38,173	36,018
203-463-704.000	OVERTIME-FULL TIME	100	286	155	155	23
203-463-715.000	SOCIAL SECURITY	2,607	2,945	3,139	3,139	2,976
203-463-716.000	HEALTH INSURANCE	16,904	16,916	20,926	20,926	18,825
203-463-717.000	LIFE INSURANCE	95	112	115	115	125
203-463-718.000	RETIREMENT SYSTEM	13,076	13,335	16,144	16,144	15,053
203-463-719.000	UNEMPLOYMENT COMPENSATION	2	2	3	3	3
203-463-720.000	WORKER'S COMPENSATION	1,348	739	1,236	1,236	660
203-463-782.000	MATERIAL AND SUPPLIES	24	652	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 MTCH		108	416	665	390
203-463-941.000	EQUIPMENT RENTAL-CITY	16,811	17,578	16,811	16,811	16,000
203-463-974.000	LAND IMPROVEMENTS	40,435	47,038	50,000	50,000	560,000
TOTAL APPROP - 463 - ROUTINE MAINT-RDS/STS		125,645	138,182	155,120	160,369	663,072

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 468 - TREES & SHRUBS						
APPROPRIATIONS						
203-468-701.000	SALARY & WAGES-FULL TIME	17,998	15,688	17,227	17,227	15,989
203-468-704.000	OVERTIME-FULL TIME	173	542	715	715	750
203-468-715.000	SOCIAL SECURITY	1,372	1,225	1,454	1,454	1,356
203-468-716.000	HEALTH INSURANCE	6,761	9,827	9,743	9,743	10,279
203-468-717.000	LIFE INSURANCE	43	46	50	50	60
203-468-718.000	RETIREMENT SYSTEM	8,085	6,735	8,177	8,177	7,595
203-468-719.000	UNEMPLOYMENT COMPENSATION	1	2	2	2	2
203-468-720.000	WORKER'S COMPENSATION	845	463	943	943	660
203-468-782.000	MATERIAL AND SUPPLIES	745	743	1,000	1,000	1,000
203-468-815.000	OTHER CONTRACTUAL SERVICE	649	1,178	1,700	1,700	1,700
203-468-874.200	RETIREE HEALTH HSP EMPLR MTCH		411	297	297	390
203-468-941.000	EQUIPMENT RENTAL-CITY	14,090	14,309	14,090	14,090	14,000
TOTAL APPROP - 468 - TREES & SHRUBS		50,761	51,167	55,397	55,397	53,781
Dept 474 - TRAFFIC SERVICE MAINT						
APPROPRIATIONS						
203-474-701.000	SALARY & WAGES-FULL TIME	1,854	2,678	2,408	2,408	2,665
203-474-704.000	OVERTIME-FULL TIME	90		200	200	200
203-474-715.000	SOCIAL SECURITY	147	202	201	201	226
203-474-716.000	HEALTH INSURANCE	494	1,185	1,386	1,386	1,713
203-474-717.000	LIFE INSURANCE	18	20	25	25	30
203-474-718.000	RETIREMENT SYSTEM	903	987	1,133	1,133	1,266
203-474-719.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
203-474-720.000	WORKER'S COMPENSATION	208	74	149	149	110
203-474-782.000	MATERIAL AND SUPPLIES	93	1,258	1,500	1,500	1,500
203-474-874.200	RETIREE HEALTH HSP EMPLR MTCH		103	47	47	65
203-474-941.000	EQUIPMENT RENTAL-CITY	529	420	529	750	750
TOTAL APPROP - 474 - TRAFFIC SERVICE MAINT		4,336	6,927	7,577	7,798	8,525

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
203-478-701.000	SALARY & WAGES-FULL TIME	7,970	9,332	8,104	8,104	7,995
203-478-704.000	OVERTIME-FULL TIME	1,885	1,511	1,460	3,200	835
203-478-715.000	SOCIAL SECURITY	744	818	689	775	678
203-478-716.000	HEALTH INSURANCE	3,950	5,677	4,592	5,100	5,139
203-478-717.000	LIFE INSURANCE	17	19	20	20	30
203-478-718.000	RETIREMENT SYSTEM	4,668	4,443	3,878	4,300	3,797
203-478-719.000	UNEMPLOYMENT COMPENSATION	3	4	1	3	1
203-478-720.000	WORKER'S COMPENSATION	351	295	435	435	330
203-478-782.000	MATERIAL AND SUPPLIES	5,417	5,959	5,000	5,000	5,000
203-478-874.200	RETIREE HEALTH HSP EMPLR MTCH		5	150	150	195
203-478-941.000	EQUIPMENT RENTAL-CITY	15,330	16,090	15,330	18,000	15,330
TOTAL APPROP - 478 -WINTER MAINT		40,335	44,154	39,660	45,087	39,331
Dept 482 - ADMIN-ENG/RECORDKEEPING						
APPROPRIATIONS						
203-482-701.000	SALARY & WAGES-FULL TIME	13,803	13,653	4,569	4,569	4,701
203-482-715.000	SOCIAL SECURITY	1,049	1,017	350	350	360
203-482-716.000	HEALTH INSURANCE	2,502	5,044	1,821	1,821	1,784
203-482-717.000	LIFE INSURANCE	23	39		20	25
203-482-718.000	RETIREMENT SYSTEM	5,326	3,872	1,508	1,508	1,567
203-482-719.000	UNEMPLOYMENT COMPENSATION	2	1	0	0	0
203-482-720.000	WORKER'S COMPENSATION	116	42	25	25	
203-482-802.000	AUDITING	530	342	464	464	485
203-482-825.000	ADMINISTRATION FEE					25,042
203-482-874.200	RETIREE HEALTH HSP EMPLR MTCH		347	137	137	141
203-482-943.000	EQUIPMENT RENTAL - PHONE	331	350	246	246	318
203-482-945.000	EQUIPMENT RENTAL-COMPUTER	3,455	3,561	4,225	4,225	4,229
203-482-969.000	LIABILITY INSURANCE	320	448	470	471	495
TOTAL APPROP - 482 - ADMIN-ENG/RECDKEEPING		27,456	28,716	13,814	13,835	39,147

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 964 - TRANSFERS IN					
ESTIMATED REVENUES					
203-964-699.101 TRANS FROM GENERAL FUND	122,390	143,929	152,000	152,000	157,500
203-964-699.818 TRANS FROM 2011 S. A. CONST.		5,347			
TOTAL ESTIMATED REVENUES	122,390	149,276	152,000	152,000	157,500
Dept 966 - TRANSFERS OUT					
APPROPRIATIONS					
203-966-995.301 TRANS TO 2015 G.O. BOND FUND	48,011	47,288	46,148	46,148	45,325
TOTAL APPROPRIATIONS	48,011	47,288	46,148	46,148	45,325
ESTIMATED REVENUES - FUND 203	396,240	436,558	432,659	449,000	607,500
APPROPRIATIONS - FUND 203	296,544	316,433	317,716	328,634	849,180
NET OF REVENUES/APPROPRIATIONS - FUND 203	99,695	120,124	114,943	120,366	(241,680)
BEGINNING FUND BALANCE	815,723	915,419	1,035,543	1,035,543	1,155,909
ENDING FUND BALANCE	915,419	1,035,543	1,150,486	1,155,909	914,228

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, 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) Community Center Waterslide & Staircase Tower replacement; 2) Community Center Domestic Hot Water Boiler Replacement; 3) Community Center Cardio Fitness Equipment Replacement; 4) Community Center Energy Management Software Upgrade; 5) Linear Park Pathway Replacement; 6) Oakdale Tunnel Rehab & Mural Painting; 7) Cramton Park Tennis Court Replacement – Pickleball Courts; 8) M-24 Pedestrian Tunnel Connection Design & Engineering & Grant Application; 9) Parks Garage Exterior Painting; 10) Park Drinking Fountain Replacement (6); and 11) Picnic Table Replacement Program (year 2 of 4).

Additional information on the Parks and Recreation Department may be found at:

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

FUND 208 - PARK FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES						
208-000-665.000	INTEREST ON INVESTMENTS	532	736	2,100	5,000	5,000
208-751-503.000	CMAQ GRANT					767,587
208-751-626.000	CHARGES FOR SERVICES			500	500	500
208-751-667.100	PAVILION RENTAL	7,210	7,043	5,000	5,000	7,000
208-751-674.400	DONATION RESTRICTED	425	2,700	1,200	1,200	801,200
208-751-679.000	MISCELLANEOUS REVENUE	18,240	6,100	300	600	600
208-754-674.100	DONATIONS-DOG PARK	120,427	1,500	500	500	500
208-756-626.000	CHARGES FOR SERVICES	223	2,042	1,000	2,500	2,500
208-756-626.200	SALE OF TAXABLE ITEMS	803	1,870	1,000	1,500	1,500
208-756-653.000	CLASS/INSTRUCT-SWIM/GYM	38,436	91,980	100,000	95,000	95,000
208-756-653.100	CLASS/INSTRUCT-AEROBIC	1,401	6,620	4,000	10,000	10,000
208-756-653.200	CLASS/INSTRUCT-OTHER	374	3,290	3,000	4,000	4,000
208-756-653.400	DAILY PASS SALES	84,516	244,643	170,000	240,000	240,000
208-756-654.800	ANNUAL PASS SALES	218,544	368,764	335,000	370,000	370,000
208-756-667.000	BUILDING RENTAL	3,473	50,961	30,000	57,000	57,000
208-756-679.000	MISCELLANEOUS REVENUE	2,184	6,226	3,000	3,000	3,000
208-757-653.200	CLASS/INSTRUCT-OTHER	8,141	22,367	16,000	24,000	24,000
208-757-653.300	YOUTH CAMP	13,879	77,415	45,000	78,000	78,000
208-757-654.000	ADULT BASKETBALL		5,991	6,000	7,400	6,000
208-757-654.100	ADULT VOLLEYBALL		(8)	3,000	400	1,600
208-757-654.200	TENNIS	6,411	6,480	6,000	6,000	6,000
208-757-654.300	YOUTH BASEBALL & SOFTBALL	4,182	3,973	4,000	176	
208-757-654.400	YOUTH BASKETBALL	7,656	11,871	10,000	10,330	8,000
208-757-654.500	YOUTH SOCCER	17,796	41,945	40,000	40,000	40,000
208-757-654.600	YOUTH VOLLEYBALL	2,421	3,491	3,500	3,500	3,500
208-757-654.700	INTRAMURAL SPORTS	(6)	(14)	2,000		
208-757-674.400	DONATION RESTRICTED	5,400	6,564	4,000	1,000	1,000
208-757-679.000	MISCELLANEOUS REVENUE	10				
208-758-653.500	USE & ADMISSION FEE	52,139	54,675	52,000	53,000	53,000

FUND 208 - PARK FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
208-771-630.000	AMTRAK SERVICE FEE	12,000	11,000	12,000	12,000	12,000
208-771-667.200	DEPOT RENTAL	430	458	1,000	1,000	1,000
208-931-584.231	CONTRIB FROM TIFA 1	172,670	468,450	219,000	229,079	228,000
208-931-584.232	CONTRIB FROM TIFA 2	41,857	43,031	94,039	64,217	73,858
208-931-584.233	CONTRIB FROM TIFA 3	88,932	353,196	226,000	293,000	121,058
208-931-584.248	CONTRIB FROM DDA	7,500	7,500	7,500	7,500	7,500
208-964-699.101	TRANS FROM GENERAL FUND	850,400	825,000	939,000	939,000	1,098,990
TOTAL REVENUES - FUND 208		1,788,607	2,737,857	2,346,639	2,565,402	4,128,893
APPROPRIATIONS						
751	PARKS	539,668	670,156	1,024,931	899,589	2,333,628
754	DOG PARK	6,788	73,819	25,000	25,020	100
755	OAKDALE	33,908	40,021	38,767	39,758	40,415
756	COMMUNITY CENTER	1,013,153	1,444,342	1,228,715	1,265,104	1,784,200
757	RECREATION	172,193	223,360	246,095	249,965	272,657
758	RV PARK	30,910	32,791	32,769	35,742	38,529
771	TRAIN DEPOT	18,256	31,825	22,732	22,376	24,145
966	TRANSFERS OUT	9,571				
APPROPRIATIONS - FUND 208		1,824,446	2,516,315	2,619,008	2,537,554	4,493,674
NET OF REVENUES/APPROPRIATIONS - FUND 208		(35,839)	221,543	(272,369)	27,848	(364,781)
BEGINNING FUND BALANCE		231,953	196,114	417,656	417,656	445,504
ENDING FUND BALANCE		196,114	417,656	145,287	445,504	80,723
FUND BALANCE AS A % OF EXPENDITURES		**11%**	**17%**	**6%**	**18%**	**2%**

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 208 - PARK FUND						
ESTIMATED REVENUES						
208-000-665.000	INTEREST ON INVESTMENTS	532	736	2,100	5,000	5,000
TOTAL ESTIMATED REVENUES		532	736	2,100	5,000	5,000
Dept 751 - PARKS						
ESTIMATED REVENUES						
208-751-503.000	CMAQ GRANT					767,587
208-751-626.000	CHARGES FOR SERVICES			500	500	500
208-751-667.100	PAVILION RENTAL	7,210	7,043	5,000	5,000	7,000
208-751-674.400	DONATION RESTRICTED	425	2,700	1,200	1,200	801,200
208-751-679.000	MISCELLANEOUS REVENUE	18,240	6,100	300	600	600
TOTAL ESTIMATED REVENUES		25,875	15,843	7,000	7,300	1,576,887
APPROPRIATIONS						
208-751-701.000	SALARY & WAGES-FULL TIME	91,869	97,673	96,816	96,816	93,214
208-751-702.000	SALARY & WAGES-PART TIME	61,254	66,643	95,000	92,000	105,500
208-751-715.000	SOCIAL SECURITY	11,678	12,531	14,149	14,149	18,265
208-751-716.000	HEALTH INSURANCE	31,542	34,925	40,684	41,000	47,600
208-751-717.000	LIFE INSURANCE	248	275	250	250	300
208-751-718.000	RETIREMENT SYSTEM	49,853	43,845	51,423	51,423	48,770
208-751-719.000	UNEMPLOYMENT COMPENSATION	44	46	64	64	14
208-751-720.000	WORKER'S COMPENSATION	2,086	1,840	2,650	2,650	3,410
208-751-727.000	OFFICE SUPPLIES	219	51	300	300	450
208-751-728.000	POSTAGE	51		100	100	100
208-751-741.000	UNIFORMS	767	973	1,000	1,300	1,000
208-751-782.000	MATERIAL AND SUPPLIES	25,802	26,377	26,000	26,000	26,000
208-751-815.000	OTHER CONTRACTUAL SERVICE	6,390	10,819	6,000	4,000	4,000
208-751-825.000	ADMINISTRATION FEE	14,775	14,718	15,492		
208-751-827.000	MEMBERSHIPS & SUBSCRIPTION	340	393	393	375	400
208-751-830.000	CONFERENCES AND WORKSHOPS		580	600	960	150
208-751-874.000	RETIREE HEALTH INSURANCE	16,039	14,352	13,228	13,228	13,969
208-751-874.100	RETIREE DRUG CARD REIMBURSE			500	500	500
208-751-874.200	RETIREE HEALTH HSP EMPLR MTCH	1,740	1,253	1,303	1,303	1,181

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
208-751-900.000	ADVERTISING	1,177	161	400	400	400
208-751-901.000	PRINTING	365		300	150	150
208-751-920.000	ELECTRIC	8,107	7,965	8,000	8,500	8,500
208-751-921.000	GAS	1,089	1,184	2,000	2,000	2,000
208-751-922.000	TELEPHONE	720	720	720	720	720
208-751-923.000	WATER AND SEWER	4,054	3,945	4,000	4,200	4,200
208-751-930.000	BUILDING & GROUNDS MAINT		7,250		7,000	7,000
208-751-941.000	EQUIPMENT RENTAL-CITY	123,926	114,702	103,991	103,991	138,839
208-751-942.000	EQUIPMENT RENTAL-OTHER	4,500	8,057	5,500	6,500	8,000
208-751-943.000	EQUIPMENT RENTAL - PHONE	551	583	410	410	530
208-751-945.000	EQUIPMENT RENTAL-COMPUTER	3,886	4,006	4,346	4,346	4,349
208-751-960.000	OTHER MISCELLANEOUS EXPENSE	10,075	988	2,000	2,000	2,000
208-751-969.000	LIABILITY INSURANCE	664	923	969	971	1,019
208-751-969.100	PROPERTY INSURANCE	5,026	8,236	8,973	1,969	2,045
208-751-969.400	MARINE INSURANCE	187	183	192	305	321
208-751-974.000	LAND IMPROVEMENTS	60,643	53,855	464,878	357,408	1,762,232
208-751-975.000	BUILDINGS			42,300	42,300	10,000
208-751-976.000	MACHINERY & EQUIPMENT		127,664	10,000	10,000	16,500
208-751-976.999	MACHINERY & EQUIPMENT NON-CIP		2,440			
TOTAL APPROPRIATIONS - 751 - PARKS		539,668	670,156	1,024,931	899,589	2,333,628
NET OF REV/APPROP - 751 - PARKS		(513,793)	(654,313)	(1,017,931)	(892,289)	(756,741)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 754 - DOG PARK					
ESTIMATED REVENUES					
208-754-674.100 DONATIONS-DOG PARK	120,427	1,500	500	500	500
TOTAL ESTIMATED REVENUES	120,427	1,500	500	500	500
APPROPRIATIONS					
208-754-815.000 OTHER CONTRACTUAL SERVICE	584				
208-754-960.000 OTHER MISCELLANEOUS EXPENSE	2,509			20	100
208-754-974.000 LAND IMPROVEMENTS	3,695	73,819	25,000	25,000	
TOTAL APPROPRIATIONS	6,788	73,819	25,000	25,020	100
NET OF REV/APPROP - 754 - DOG PARK	113,639	(72,319)	(24,500)	(24,520)	400

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 755 - OAKDALE						
APPROPRIATIONS						
208-755-701.000	SALARY & WAGES-FULL TIME	5,671	6,030	5,988	5,988	5,861
208-755-702.000	SALARY & WAGES-PART TIME	8,360	10,645	11,000	11,000	11,000
208-755-715.000	SOCIAL SECURITY	1,070	1,272	1,229	1,229	1,525
208-755-716.000	HEALTH INSURANCE	1,873	2,087	2,438	2,438	2,779
208-755-717.000	LIFE INSURANCE	14	17	20	20	20
208-755-718.000	RETIREMENT SYSTEM	3,069	2,701	3,196	3,196	3,326
208-755-719.000	UNEMPLOYMENT COMPENSATION	3	6	6	6	6
208-755-720.000	WORKER'S COMPENSATION	150	189	275	275	270
208-755-782.000	MATERIAL AND SUPPLIES	1,000	938	1,000	1,000	1,000
208-755-815.000	OTHER CONTRACTUAL SERVICE	12,322	6,046	13,000	1,000	1,000
208-755-874.200	RETIREE HLTH HSP EMPLR MATCH		51	53	53	48
208-755-930.000	BUILDING & GROUNDS MAINT		9,506		13,000	13,000
208-755-969.000	LIABILITY INSURANCE	376	534	561	552	579
TOTAL APPROPRIATIONS -755 - OAKDALE		33,908	40,021	38,767	39,758	40,415

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 756 - COMMUNITY CENTER						
ESTIMATED REVENUES						
208-756-626.000	CHARGES FOR SERVICES	223	2,042	1,000	2,500	2,500
208-756-626.200	SALE OF TAXABLE ITEMS	803	1,870	1,000	1,500	1,500
208-756-653.000	CLASS/INSTRUCT-SWIM/GYM	38,436	91,980	100,000	95,000	95,000
208-756-653.100	CLASS/INSTRUCT-AEROBIC	1,401	6,620	4,000	10,000	10,000
208-756-653.200	CLASS/INSTRUCT-OTHER	374	3,290	3,000	4,000	4,000
208-756-653.400	DAILY PASS SALES	84,516	244,643	170,000	240,000	240,000
208-756-654.800	ANNUAL PASS SALES	218,544	368,764	335,000	370,000	370,000
208-756-667.000	BUILDING RENTAL	3,473	50,961	30,000	57,000	57,000
208-756-679.000	MISCELLANEOUS REVENUE	2,184	6,226	3,000	3,000	3,000
TOTAL ESTIMATED REVENUES		349,955	776,396	647,000	783,000	783,000
APPROPRIATIONS						
208-756-701.000	SALARY & WAGES-FULL TIME	198,018	190,122	187,826	193,000	191,928
208-756-702.000	SALARY & WAGES-PART TIME	138,845	233,027	235,000	250,000	250,000
208-756-704.000	OVERTIME-FULL TIME	594			52	
208-756-715.000	SOCIAL SECURITY	26,013	32,478	27,062	27,062	43,207
208-756-716.000	HEALTH INSURANCE	57,173	53,871	58,185	53,359	77,959
208-756-717.000	LIFE INSURANCE	511	404	550	550	600
208-756-718.000	RETIREMENT SYSTEM	92,924	71,601	84,166	84,166	97,167
208-756-719.000	UNEMPLOYMENT COMPENSATION	111	155	169	169	25
208-756-720.000	WORKER'S COMPENSATION	3,202	2,617	3,500	4,400	3,400
208-756-727.000	OFFICE SUPPLIES	736	2,234	1,500	2,000	2,000
208-756-728.000	POSTAGE	335	357	225	225	225
208-756-741.000	UNIFORMS	1,012	1,431	1,500	2,000	2,000
208-756-782.000	MATERIAL AND SUPPLIES	28,187	43,703	40,000	40,000	40,000
208-756-784.000	PURCHASE-SALEABLE ITEMS	141	729	500	500	500
208-756-802.000	AUDITING	1,763	1,208	1,550	1,550	1,625
208-756-815.000	OTHER CONTRACTUAL SERVICE	50,836	7,907	55,000	8,000	8,000
208-756-817.000	BANK CHARGES	1,915	2,754	3,300	3,000	3,000
208-756-825.000	ADMINISTRATION FEE	15,223	15,164	15,961		
208-756-827.000	MEMBERSHIPS & SUBSCRIPTION	400	1,590	353	415	563
208-756-830.000	CONFERENCES AND WORKSHOPS		1,961	1,200	4,000	4,000
208-756-860.000	AUTO EXPENSE	4,694	4,464	5,000	5,000	4,700
208-756-874.000	RETIREE HEALTH INSURANCE	59,924	58,389	68,510	68,510	65,357
208-756-874.100	RETIREE DRUG CARD REIMBURSE	120	60	200	200	200

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
208-756-874.200	RETIREE HEALTH HSP EMPLR MTCH	2,617	2,813	4,063	3,956	4,161
208-756-900.000	ADVERTISING	3,222	9,809	8,000	10,000	10,000
208-756-901.000	PRINTING	739	614	600	600	600
208-756-920.000	ELECTRIC	113,146	130,385	115,000	128,000	130,000
208-756-921.000	GAS	49,266	57,847	65,000	80,000	80,000
208-756-922.000	TELEPHONE	1,110	1,080	1,440	1,440	1,440
208-756-923.000	WATER AND SEWER	18,883	28,775	25,000	33,000	33,000
208-756-930.000	BUILDING & GROUNDS MAINT		56,148	1,000	55,000	55,000
208-756-934.100	EQUIPMENT MAINT-OTHER	28,846	20,851	40,000	30,000	30,000
208-756-941.000	EQUIPMENT RENTAL-CITY	2,573	1,474	1,527	1,527	3,936
208-756-942.000	EQUIPMENT RENTAL-OTHER	720	77	500	500	500
208-756-943.000	EQUIPMENT RENTAL - PHONE	1,929	2,042	1,436	1,436	1,854
208-756-945.000	EQUIPMENT RENTAL-COMPUTER	9,932	10,237	10,624	10,624	11,115
208-756-958.000	PAYMENT IN LIEU OF TAXES	55,310	56,861	58,738	58,738	63,378
208-756-960.000	OTHER MISCELLANEOUS EXPENSE	6,736	1,080	9,000	4,500	4,500
208-756-969.000	LIABILITY INSURANCE	623	886	930	932	978
208-756-969.100	PROPERTY INSURANCE	7,305	7,549	8,303	11,825	13,007
208-756-969.400	MARINE INSURANCE	193	188	198	315	330
208-756-974.000	LAND IMPROVEMENTS	27,328	318,450			
208-756-975.000	BUILDINGS			73,100	73,084	400,000
208-756-976.000	MACHINERY & EQUIPMENT		10,950	8,000	6,470	138,945
208-756-976.999	MACHINERY & EQUIPMENT NON-CIP			5,000	5,000	5,000
TOTAL APPROP - 756 - COMMUNITY CENTER		1,013,153	1,444,342	1,228,715	1,265,104	1,784,200
NET OF REV/APPROP - 756 - COMMUNITY CENTER		(663,198)	(667,947)	(581,715)	(482,104)	(1,001,200)

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 757 - RECREATION						
ESTIMATED REVENUES						
208-757-653.200	CLASS/INSTRUCT-OTHER	8,141	22,367	16,000	24,000	24,000
208-757-653.300	YOUTH CAMP	13,879	77,415	45,000	78,000	78,000
208-757-654.000	ADULT BASKETBALL		5,991	6,000	7,400	6,000
208-757-654.100	ADULT VOLLEYBALL		(8)	3,000	400	1,600
208-757-654.200	TENNIS	6,411	6,480	6,000	6,000	6,000
208-757-654.300	YOUTH BASEBALL & SOFTBALL	4,182	3,973	4,000	176	
208-757-654.400	YOUTH BASKETBALL	7,656	11,871	10,000	10,330	8,000
208-757-654.500	YOUTH SOCCER	17,796	41,945	40,000	40,000	40,000
208-757-654.600	YOUTH VOLLEYBALL	2,421	3,491	3,500	3,500	3,500
208-757-654.700	INTRAMURAL SPORTS	(6)	(14)	2,000		
208-757-674.400	DONATION RESTRICTED	5,400	6,564	4,000	1,000	1,000
208-757-679.000	MISCELLANEOUS REVENUE	10				
TOTAL ESTIMATED REVENUES		65,890	180,073	139,500	170,806	168,100
APPROPRIATIONS						
208-757-701.000	SALARY & WAGES-FULL TIME	62,451	66,643	67,179	67,179	67,398
208-757-702.000	SALARY & WAGES-PART TIME	9,521	32,178	40,000	50,000	45,000
208-757-702.100	SALARY&WAGES-PART TIME-CONTR	4,468	10,241	13,000	11,000	11,000
208-757-704.000	OVERTIME-FULL TIME	331	83			
208-757-715.000	SOCIAL SECURITY	5,496	7,532	8,374	8,374	17,929
208-757-716.000	HEALTH INSURANCE	13,192	13,300	15,409	14,157	23,999
208-757-717.000	LIFE INSURANCE	171	222	230	230	250
208-757-718.000	RETIREMENT SYSTEM	32,454	29,128	35,657	35,657	41,727
208-757-719.000	UNEMPLOYMENT COMPENSATION	6	23	55	55	10
208-757-720.000	WORKER'S COMPENSATION	1,007	609	2,000	2,500	3,300
208-757-727.000	OFFICE SUPPLIES	329	186	500	1,500	2,000
208-757-728.000	POSTAGE	151	1	300	225	225
208-757-782.000	MATERIAL AND SUPPLIES	10,850	21,741	20,000	25,000	25,000
208-757-802.000	AUDITING	1,763	1,208	1,550	1,550	1,625
208-757-815.000	OTHER CONTRACTUAL SERVICE	5,574	8,649	6,000	9,000	9,000
208-757-825.000	ADMINISTRATION FEE	14,775	14,718	15,492		
208-757-830.000	CONFERENCES AND WORKSHOPS		80		75	75
208-757-874.200	RETIREE HEALTH HSP EMPLR MTCH	303	379	487	487	473
208-757-900.000	ADVERTISING	981	2,570	2,000	3,000	3,000
208-757-901.000	PRINTING	188	205	150	150	150

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
208-757-943.000	EQUIPMENT RENTAL - PHONE	1,653	1,750	1,231	1,231	1,589
208-757-945.000	EQUIPMENT RENTAL-COMPUTER	4,966	5,118	5,312	5,312	5,558
208-757-960.000	OTHER MISCELLANEOUS EXPENSE	708	5,684	10,000	12,000	12,000
208-757-969.000	LIABILITY INSURANCE	670	930	977	978	1,027
208-757-969.400	MARINE INSURANCE	187	183	192	305	321
TOTAL APPROPRIATIONS - 757 - RECREATION		172,193	223,360	246,095	249,965	272,657
NET OF REV/APPROP - 757 - RECREATION		(106,303)	(43,286)	(106,595)	(79,159)	(104,557)

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 758 - RV PARK						
ESTIMATED REVENUES						
208-758-653.500	USE & ADMISSION FEE	52,139	54,675	52,000	53,000	53,000
TOTAL ESTIMATED REVENUES		52,139	54,675	52,000	53,000	53,000
APPROPRIATIONS						
208-758-701.000	SALARY & WAGES-FULL TIME	5,605	5,939	5,942	5,942	5,880
208-758-715.000	SOCIAL SECURITY	424	449	464	464	917
208-758-716.000	HEALTH INSURANCE	1,640	1,699	1,951	1,951	2,552
208-758-717.000	LIFE INSURANCE	15	18	20	20	25
208-758-718.000	RETIREMENT SYSTEM	2,900	2,579	3,104	3,104	3,387
208-758-719.000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
208-758-720.000	WORKER'S COMPENSATION	73	45	100	100	240
208-758-782.000	MATERIAL AND SUPPLIES	2,790	3,380	1,400	2,000	2,000
208-758-815.000	OTHER CONTRACTUAL SERVICE	406	200	600	600	600
208-758-874.200	RETIREE HLTH HSP EMPLR MATCH	30	55	66	66	63
208-758-920.000	ELECTRIC	10,489	10,543	10,000	11,500	11,500
208-758-921.000	GAS	1,281	2,076	3,000	3,000	3,000
208-758-923.000	WATER AND SEWER	2,898	3,249	2,500	3,300	3,300
208-758-930.000	BUILDING & GROUNDS MAINT		580		1,000	1,000
208-758-941.000	EQUIPMENT RENTAL-CITY	1,466	1,154	1,469	1,469	2,050
208-758-943.000	EQUIPMENT RENTAL - PHONE	276	292	205	205	265
208-758-945.000	EQUIPMENT RENTAL-COMPUTER					725
208-758-960.000	OTHER MISCELLANEOUS EXPENSE	326	126	1,500	1,000	1,000
208-758-969.100	PROPERTY INSURANCE	289	406	447	20	25
TOTAL APPROPRIATIONS - 758 - RV PARK		30,910	32,791	32,769	35,742	38,529
NET OF REV/APPROP - 758 - RV PARK		21,229	21,884	19,231	17,258	14,471

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 771 - TRAIN DEPOT						
ESTIMATED REVENUES						
208-771-630.000	AMTRAK SERVICE FEE	12,000	11,000	12,000	12,000	12,000
208-771-667.200	DEPOT RENTAL	430	458	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		12,430	11,458	13,000	13,000	13,000
APPROPRIATIONS						
208-771-701.000	SALARY & WAGES-FULL TIME	7,099	7,514	7,504	7,504	7,465
208-771-715.000	SOCIAL SECURITY	538	570	584	584	1,039
208-771-716.000	HEALTH INSURANCE	2,201	2,325	2,679	2,679	3,265
208-771-717.000	LIFE INSURANCE	19	22	27	27	30
208-771-718.000	RETIREMENT SYSTEM	3,707	3,286	3,931	3,931	4,414
208-771-719.000	UNEMPLOYMENT COMPENSATION	1	1	1	1	1
208-771-720.000	WORKER'S COMPENSATION	116	64	100	100	340
208-771-782.000	MATERIAL AND SUPPLIES	774	1,827	2,000	2,000	2,000
208-771-815.000	OTHER CONTRACTUAL SERVICE	107		400	400	400
208-771-874.200	RETIREE HLTH HSP EMPLR MATCH	30	55	66	41	63
208-771-920.000	ELECTRIC	895	887	900	900	900
208-771-921.000	GAS	1,045	1,199	2,000	2,000	2,000
208-771-923.000	WATER AND SEWER	480	469	700	500	500
208-771-930.000	BUILDING & GROUNDS MAINT		247		300	300
208-771-945.000	EQUIPMENT RENTAL-COMPUTER	648	668	724	724	725
208-771-960.000	OTHER MISCELLANEOUS EXPENSE	365	8	800	500	500
208-771-969.100	PROPERTY INSURANCE	209	268	295	164	180
208-771-969.400	MARINE INSURANCE	23	19	20	21	22
208-771-975.000	BUILDINGS		12,396			
TOTAL APPROPRIATIONS - 771 - TRAIN DEPOT		18,256	31,825	22,732	22,376	24,145
NET OF REV/APPROP - 771 - TRAIN DEPOT		(5,826)	(20,368)	(9,732)	(9,376)	(11,145)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 931 - CONTRIB FROM COMPONENT UNITS					
ESTIMATED REVENUES					
208-931-584.231 CONTRIB FROM TIFA 1	172,670	468,450	219,000	229,079	228,000
208-931-584.232 CONTRIB FROM TIFA 2	41,857	43,031	94,039	64,217	73,858
208-931-584.233 CONTRIB FROM TIFA 3	88,932	353,196	226,000	293,000	121,058
208-931-584.248 CONTRIB FROM DDA	7,500	7,500	7,500	7,500	7,500
TOTAL ESTIMATED REVENUES	310,959	872,177	546,539	593,796	430,416
NET OF REV/APPROP-931-CONTRIB FRM COMP UNITS	310,959	872,177	546,539	593,796	430,416
Dept 964 - TRANSFERS IN					
ESTIMATED REVENUES					
208-964-699.101 TRANS FROM GENERAL FUND	850,400	825,000	939,000	939,000	1,098,990
TOTAL ESTIMATED REVENUES	850,400	825,000	939,000	939,000	1,098,990
NET OF REV/APPROP - 964 - TRANSFERS IN	850,400	825,000	939,000	939,000	1,098,990
Dept 966 - TRANSFERS OUT					
APPROPRIATIONS					
208-966-995.661 TRANS TO MOTOR POOL FUND	9,571				
TOTAL APPROPRIATIONS	9,571				
NET OF REV/APPROP - 966 - TRANSFERS OUT	(9,571)				
ESTIMATED REVENUES - FUND 208	1,788,607	2,737,857	2,346,639	2,565,402	4,128,893
APPROPRIATIONS - FUND 208	1,824,446	2,516,315	2,619,008	2,537,554	4,493,674
NET OF REVENUES/APPROPRIATIONS - FUND 208	(35,839)	221,543	(272,369)	27,848	(364,781)
BEGINNING FUND BALANCE	231,953	196,114	417,656	417,656	445,504
ENDING FUND BALANCE	196,114	417,656	145,287	445,504	80,723

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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	$500* (Resident)	$700* (Non-Resident) **Includes $20 perpetual care per space*
Regular Openings	$700	(*Vault and tent arrangements are made by the Funeral Home*)
Cremation Openings	$300	
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. Capital projects proposed include Cemetery Road Repair.

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 209 - CEMETERY FUND						
ESTIMATED REVENUES						
209-000-665.000	INTEREST ON INVESTMENTS	254	295	250	500	500
209-567-633.000	FOUNDATIONS	6,880	7,785	5,000	8,000	8,000
209-567-634.000	GRAVE OPENINGS	18,050	23,550	21,000	23,000	23,000
209-567-643.000	SALE OF BURIAL RIGHTS	16,780	14,160	12,000	12,000	12,000
TOTAL ESTIMATED REVENUES		41,964	45,790	38,250	43,500	43,500
APPROPRIATIONS						
209-567-701.000	SALARY & WAGES-FULL TIME	19,258	20,362	20,226	20,226	20,161
209-567-702.000	SALARY & WAGES-PART TIME	10,458	14,805	16,000	18,000	18,720
209-567-715.000	SOCIAL SECURITY	2,265	2,682	2,595	2,595	3,447
209-567-716.000	HEALTH INSURANCE	6,786	7,446	8,638	8,638	9,332
209-567-717.000	LIFE INSURANCE	52	57	60	60	65
209-567-718.000	RETIREMENT SYSTEM	10,280	9,043	10,666	10,666	12,139
209-567-719.000	UNEMPLOYMENT COMPENSATION	4	10	12	12	7
209-567-720.000	WORKER'S COMPENSATION	301	349	400	400	1,040
209-567-728.000	POSTAGE	23	29	10	30	30
209-567-741.000	UNIFORMS		60			
209-567-782.000	MATERIAL AND SUPPLIES	4,984	4,725	6,000	6,000	6,000
209-567-815.000	OTHER CONTRACTUAL SERVICE	40,213	17,421	20,000	20,000	20,000
209-567-825.000	ADMINISTRATION FEE	28,954	29,271	30,662	30,662	
209-567-874.000	RETIREE HEALTH INSURANCE	8,108	7,147	6,588	6,588	6,953
209-567-874.100	RETIREE DRUG CARD REIMBURSE	252	365	500	500	500
209-567-874.200	RETIREE HEALTH HSP EMPLR MTCH	30	106	120	120	111
209-567-920.000	ELECTRIC	600	612	600	650	650
209-567-921.000	GAS	857	846	1,500	900	900
209-567-923.000	WATER AND SEWER	225	538	800	500	500
209-567-930.000	BUILDING & GROUNDS MAINT		32,285	35,000	35,000	35,000
209-567-941.000	EQUIPMENT RENTAL-CITY	7,157	7,054	7,313	7,313	7,977
209-567-943.000	EQUIPMENT RENTAL - PHONE	276	292	205	205	265
209-567-960.000	OTHER MISCELLANEOUS EXPENSE	95	38	300	1,165	1,000
209-567-969.100	PROPERTY INSURANCE	308	483	531	191	210
209-567-974.000	LAND IMPROVEMENTS	16,500				100,000
TOTAL APPROPRIATIONS		157,986	156,027	168,725	170,420	245,008
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY		(116,276)	(110,532)	(130,725)	(127,420)	(202,008)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 964 - TRANSFERS IN					
ESTIMATED REVENUES					
209-964-699.101 TRANS FROM GENERAL FUND	100,000	100,000	100,000	100,000	200,000
209-964-699.150 TRANS FRM CEMETERY PERP CARE	39				
TOTAL ESTIMATED REVENUES	100,039	100,000	100,000	100,000	200,000
NET OF REVENUES/APPROPRIATIONS - 964 - TRANSFERS IN	100,039	100,000	100,000	100,000	200,000
ESTIMATED REVENUES - FUND 209	142,004	145,790	138,250	143,500	243,500
APPROPRIATIONS - FUND 209	157,986	156,027	168,725	170,420	245,008
NET OF REVENUES/APPROPRIATIONS - FUND 209	(15,983)	(10,237)	(30,475)	(26,920)	(1,508)
BEGINNING FUND BALANCE	72,018	56,036	45,799	45,799	18,879
ENDING FUND BALANCE	56,036	45,799	15,324	18,879	17,371
FUND BALANCE AS A % OF EXPENDITURES	**35%**	**29%**	**9%**	**11%**	**7%**

FUND 230

YOUTH MINI-GRANT FUND

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 230 - YOUTH MINI-GRANT FUND					
ESTIMATED REVENUES					
230-000-665.000 INTEREST ON INVESTMENTS	2	3	3	5	5
TOTAL ESTIMATED REVENUES	2	3	3	5	5
ESTIMATED REVENUES - FUND 230	2	3	3	5	5
APPROPRIATIONS - FUND 230					
NET OF REVENUES/APPROPRIATIONS - FUND 230	2	3	3	5	5
BEGINNING FUND BALANCE	586	588	590	590	595
ENDING FUND BALANCE	588	590	593	595	600

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 249 - BUILDING DEPARTMENT FUND						
ESTIMATED REVENUES						
249-000-665.000	INTEREST ON INVESTMENTS	815	1,441	900	3,000	3,000
249-371-491.000	BUILDING PERMITS	248,588	119,140	95,000	150,000	235,000
249-371-491.200	ELECTRICAL PERMITS	83,580	55,996	35,000	40,000	40,000
249-371-491.300	MECHANICAL PERMITS	107,895	78,863	35,000	40,000	40,000
249-371-491.400	PLUMBING PERMITS	75,722	28,300	20,000	45,000	30,000
249-371-491.600	RENTAL RE-INSPECTIONS		(125)	400	400	
249-371-491.700	LICENSE REGISTRATION	3,580	3,105	2,000	3,000	3,000
249-371-491.800	RENTAL CERTIFICATES	70,123	58,963	60,000	60,000	60,000
249-371-492.000	ROW PERMITS	11,400	13,800	6,500	35,000	15,000
249-371-626.371	ARCHIVING FEE				1,000	500
249-371-679.000	MISCELLANEOUS REVENUE	500				
TOTAL ESTIMATED REVENUES		602,203	359,483	254,800	377,400	426,500
APPROPRIATIONS						
249-371-701.000	SALARY & WAGES-FULL TIME	119,360	134,731	131,172	153,000	153,064
249-371-702.000	SALARY & WAGES-PART TIME	19,718	9,745		180	
249-371-715.000	SOCIAL SECURITY	10,379	10,767	10,035	11,000	11,711
249-371-716.000	HEALTH INSURANCE	31,326	35,012	40,761	40,000	55,354
249-371-717.000	LIFE INSURANCE	315	348	400	400	800
249-371-718.000	RETIREMENT SYSTEM	64,561	60,096	69,110	69,110	69,049
249-371-719.000	UNEMPLOYMENT COMPENSATION	21	14	11	11	12
249-371-720.000	WORKER'S COMPENSATION	433	369	450	450	600
249-371-727.000	OFFICE SUPPLIES	3,972	2,210	3,000	2,500	2,500
249-371-728.000	POSTAGE	1,497	1,219	1,200	1,300	1,300
249-371-741.000	UNIFORMS	670	831	1,100	1,100	1,000
249-371-802.000	AUDITING	706	530	633	633	650
249-371-815.000	OTHER CONTRACTUAL SERVICE	106,101	111,624	75,000	75,000	70,000
249-371-825.000	ADMINISTRATION FEE	12,048	12,567	13,510	13,510	37,227
249-371-826.000	LEGAL FEES	10,000	15,000	15,000	15,000	25,000
249-371-827.000	MEMBERSHIPS & SUBSCRIPTION	110	642	800	800	500
249-371-830.000	CONFERENCES AND WORKSHOPS	1,155	1,047	2,500	2,500	2,500
249-371-874.200	RETIREE HEALTH HSP EMPLR MTCH	3,461	3,718	3,831	3,840	4,532
249-371-901.000	PRINTING	538	192	800	400	700
249-371-920.000	ELECTRIC	894	872	1,150	800	800
249-371-921.000	GAS	553	659	650	700	725

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
249-371-922.000	TELEPHONE	1,150	1,147	1,100	1,100	1,200
249-371-923.000	WATER AND SEWER		339	360	360	360
249-371-930.000	BUILDING & GROUNDS MAINT	1,341	2,557	2,000	2,000	1,200
249-371-941.000	EQUIPMENT RENTAL-CITY	8,594	5,977	5,742	5,742	9,234
249-371-943.000	EQUIPMENT RENTAL - PHONE	1,379	1,459	1,026	1,026	1,324
249-371-945.000	EQUIPMENT RENTAL-COMPUTER	7,773	8,012	8,692	8,692	7,974
249-371-960.000	OTHER MISCELLANEOUS EXPENSE	829	252	1,000	1,000	1,000
249-371-969.000	LIABILITY INSURANCE	1,776	1,865	1,958	1,958	2,056
249-371-969.100	PROPERTY INSURANCE	91	149	164	50	55
249-371-976.999	MACHINERY & EQUIPMENT NON-CIP	15				
249-966-995.101	TRANS TO GENERAL FUND	13,218				
TOTAL APPROPRIATIONS		423,985	423,949	393,155	414,163	462,427
ESTIMATED REVENUES - FUND 249		602,203	359,483	254,800	377,400	426,500
APPROPRIATIONS - FUND 249		423,985	423,949	393,155	414,163	462,427
NET OF REVENUES/APPROPRIATIONS - FUND 249		178,217	(64,466)	(138,355)	(36,763)	(35,927)
BEGINNING FUND BALANCE		42,216	220,433	155,967	155,967	119,205
ENDING FUND BALANCE		220,433	155,967	17,612	119,205	83,277
FUND BALANCE AS A % OF EXPENDITURES		**52%**	**37%**	**4%**	**29%**	**18%**

FUND 265

DRUG LAW ENFORCEMENT FUND

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 265 - DRUG LAW ENFORCEMENT FUND						
ESTIMATED REVENUES						
265-000-665.000	INTEREST ON INVESTMENTS	202	231	200	480	500
265-301-659.100	FORFEITURES		859			
265-301-679.000	MISCELLANEOUS REVENUE			250		
TOTAL ESTIMATED REVENUES		202	1,090	450	480	500
APPROPRIATIONS						
265-301-782.000	MATERIAL AND SUPPLIES	526	795	1,500		
265-301-830.000	CONFERENCES AND WORKSHOPS		4,000	5,500		
265-301-960.000	OTHER MISCELLANEOUS EXPENSE	490		500		
265-301-976.000	MACHINERY & EQUIPMENT	13,895		10,600	10,158	10,000
265-301-976.999	MACHINERY & EQUIPMENT NON-CIP	2,043	2,096	2,500		
TOTAL APPROPRIATIONS		16,953	6,891	20,600	10,158	10,000
NET OF REV/APPROP - 301 - POLICE DEPT		(16,953)	(6,032)	(20,350)	(10,158)	(10,000)
ESTIMATED REVENUES - FUND 265		202	1,090	450	480	500
APPROPRIATIONS - FUND 265		16,953	6,891	20,600	10,158	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		(16,751)	(5,801)	(20,150)	(9,678)	(9,500)
BEGINNING FUND BALANCE		72,400	55,649	49,848	49,848	40,170
ENDING FUND BALANCE		55,649	49,848	29,698	40,170	30,670
FUND BALANCE AS A % OF EXPENDITURES		328%	723%	144%	395%	307%

FUND 287

HOUSING RESOURCE FUND

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 287 - HOUSING RESOURCE FUND						
ESTIMATED REVENUES						
287-000-665.000	INTEREST ON INVESTMENTS	66	138	120	200	200
287-690-524.000	MSHDA - GRANTS FEDERAL	165,766		50,000		150,000
287-690-524.001	MSHDA ADMIN - FEDERAL	4,410		7,000		3,000
287-690-524.004	USDA GRANT REV		7,182	55,000	33,337	75,000
287-690-524.005	USDA ADMIN REVENUE		1,077	3,000	5,000	3,000
287-690-540.000	MSHDA-NEP STATE GRANT		56,286		86,838	76,000
287-690-540.001	MSHDA-NEP GRANT ADMIN		5,626		4,499	3,000
287-690-674.000	OWNERS CONTRIBUTION	809	5,019	30,000	22,391	25,000
TOTAL ESTIMATED REVENUES		171,051	75,328	145,120	152,265	335,200
APPROPRIATIONS						
287-690-813.000	GRANT ADMINISTRATION			1,000		1,000
287-690-813.100	RENTAL REHABILITATION	125,639	15,686	45,000	30,473	70,000
287-690-813.200	HOMEOWNER REHABILITATION	40,936	52,801	90,000	79,093	215,000
287-690-813.400	NEIGHBORHOOD BEAUTIFICATION				33,000	40,000
287-966-995.101	TRANS TO GENERAL FUND	10,000	10,000	9,000	9,000	9,000
TOTAL APPROPRIATIONS		176,575	78,487	145,000	151,566	335,000
ESTIMATED REVENUES - FUND 287		171,051	75,328	145,120	152,265	335,200
APPROPRIATIONS - FUND 287		176,575	78,487	145,000	151,566	335,000
NET OF REVENUES/APPROPRIATIONS - FUND 287		(5,524)	(3,159)	120	699	200
BEGINNING FUND BALANCE		39,194	33,670	30,512	30,512	31,211
ENDING FUND BALANCE		33,670	30,512	30,632	31,211	31,411
FUND BALANCE AS A % OF EXPENDITURES		19%	39%	21%	21%	9%

FUND 301

GENERAL DEBT SERVICE

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 301 - GENERAL DEBT SERV (VOTED BONDS)						
ESTIMATED REVENUES						
301-000-665.000	INTEREST ON INVESTMENTS	53	103	60	300	
301-931-584.250	CONTRIB FROM LDFA	62,804				
301-964-699.101	TRANS FROM GENERAL FUND	12,240				
301-964-699.202	TRANS FROM MAJOR STREET FUND	268,655	268,475	262,880	262,880	266,691
301-964-699.203	TRANS FROM LOCAL STREET FUND	48,011	47,288	46,148	46,148	45,325
301-964-699.450	TRANS FROM LAND ACQUISITION	62,558				
301-964-699.590	TRANS FROM WASTEWATER FUND	40,277	39,483	38,733	38,733	37,980
301-964-699.591	TRANS FROM WATER FUND	57,359	56,236	55,186	55,186	54,132
TOTAL ESTIMATED REVENUES		551,956	411,585	403,008	403,248	404,128
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
301-906-991.100	PRINCIPAL-2017 GO	165,000	170,000	170,000	170,000	175,000
301-906-991.200	PRINCIPAL-2013 GO	140,000				
301-906-991.300	PRINCIPAL-2015 GO	165,000	165,000	165,000	165,000	170,000
301-906-993.100	INTEREST-2017 GO	29,414	25,694	22,110	22,110	18,315
301-906-993.200	INTEREST-2013 GO	1,531				
301-906-993.300	INTEREST-2015 GO	54,988	50,038	45,088	45,088	40,063
301-906-994.300	PAYING AGENT FEES-2015 GO	750	750	750	750	750
TOTAL APPROPRIATIONS		556,683	411,482	402,948	402,948	404,128
ESTIMATED REVENUES - FUND 301		551,956	411,585	403,008	403,248	404,128
APPROPRIATIONS - FUND 301		556,683	411,482	402,948	402,948	404,128
NET OF REVENUES/APPROPRIATIONS - FUND 301		(4,727)	103	60	300	
BEGINNING FUND BALANCE		37,018	32,291	32,394	32,394	32,694
ENDING FUND BALANCE		32,291	32,394	32,454	32,694	32,694

CITY OF LAPEER
FUND 301
SCHEDULE OF INDEBTEDNESS

GENERAL OBLIGATION BONDS	Interest Rate	Date of Maturity	Principal	Interest
2017 GO Limited Tax Bond	2.20%	11/01/23	175,000	18,315
Original Issue: $1,740,000	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			$ 920,000	$ 51,480
2015 GO Limited Tax Bond	3.00%	11/01/23	170,000	40,063
Original Issue: $2,375,000	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			$ 1,270,000	$ 253,044
Grand Total Outstanding			**$ 2,190,000**	**$ 304,524**

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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 primary source of revenue for the Capital Improvement Fund 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 2023-2024 are:

Residential Property Improvement Fund	100,000
Sidewalk Repair and Maintenance	50,000
Concrete Replacement Public Safety Building	30,000
Handgun Upgrade	28,412
Portable Radios	14,350
Center for the Arts Building Improvements	10,000
Fire Suppression Hose Lines/Nozzles	9,600

FUND 403 - CAPITAL IMPROVEMENT FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES						
403-000-665.000	INTEREST ON INVESTMENTS	355	460	500	1,000	1,000
403-336-531.000	FEMA GRANT			27,000		
403-931-584.233	CONTRIB FROM TIFA 3			238,925	238,925	30,000
403-964-699.101	TRANS FROM GENERAL FUND	122,390	179,667	252,000	252,000	157,500
TOTAL REVENUES - FUND 403		122,744	180,127	518,425	491,925	188,500
APPROPRIATIONS						
265	CITY HALL BLDG MAINTENANCE		14,109	6,650	6,650	
301	POLICE DEPARTMENT	30,587	31,825	17,400	7,400	43,412
336	FIRE DEPARTMENT		29,825	302,525	263,925	38,950
444	SIDEWALKS	49,606	41,554	50,000	50,000	50,000
690	HOUSING REHABILITATION			100,000		100,000
721	PLANNING DEPARTMENT		42,437	46,000	71,400	
972	CONTRIB TO COMPONENT UNITS	3,180	11,993	10,000	55,000	10,000
APPROPRIATIONS - FUND 403		83,373	171,743	532,575	454,375	242,362
BEGINNING FUND BALANCE		60,103	99,475	107,858	107,858	145,408
ENDING FUND BALANCE		99,475	107,858	93,708	145,408	91,546

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 403 - CAPITAL IMPROVEMENT FUND						
ESTIMATED REVENUES						
403-000-665.000	INTEREST ON INVESTMENTS	355	460	500	1,000	1,000
403-336-531.000	FEMA GRANT			27,000		
403-931-584.233	CONTRIB FROM TIFA 3			238,925	238,925	30,000
403-964-699.101	TRANS FROM GENERAL FUND	122,390	179,667	252,000	252,000	157,500
TOTAL ESTIMATED REVENUES		122,744	180,127	518,425	491,925	188,500
Dept 265 - CITY HALL BLDG MAINTENANCE						
APPROPRIATIONS						
403-265-976.000	MACHINERY & EQUIPMENT		14,109	6,650	6,650	
TOTAL APPROPRIATIONS			14,109	6,650	6,650	
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
403-301-974.000	LAND IMPROVEMENTS					15,000
403-301-975.000	BUILDINGS			10,000		
403-301-976.000	MACHINERY & EQUIPMENT	30,587	31,825	7,400	7,400	28,412
TOTAL APPROPRIATIONS		30,587	31,825	17,400	7,400	43,412
Dept 336 - FIRE DEPARTMENT						
APPROPRIATIONS						
403-336-974.000	LAND IMPROVEMENTS			238,925	238,925	15,000
403-336-975.000	BUILDINGS			8,000		
403-336-976.000	MACHINERY & EQUIPMENT		29,825	55,600	25,000	23,950
TOTAL APPROPRIATIONS			29,825	302,525	263,925	38,950

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 444 - SIDEWALKS					
APPROPRIATIONS					
403-444-974.000 LAND IMPROVEMENTS	49,606	41,554	50,000	50,000	50,000
TOTAL APPROPRIATIONS	49,606	41,554	50,000	50,000	50,000
Dept 690 - HOUSING REHABILITATION					
APPROPRIATIONS					
403-690-974.000 LAND IMPROVEMENTS			100,000		100,000
TOTAL APPROPRIATIONS			100,000		100,000
Dept 721 - PLANNING DEPARTMENT					
APPROPRIATIONS					
403-721-974.000 LAND IMPROVEMENTS		42,437	46,000	71,400	
TOTAL APPROPRIATIONS		42,437	46,000	71,400	
Dept 972 - CONTRIB TO COMPONENT UNITS					
APPROPRIATIONS					
403-972-959.248 CONTRIB TO DDA	3,180	11,993	10,000	55,000	10,000
TOTAL APPROPRIATIONS	3,180	11,993	10,000	55,000	10,000
ESTIMATED REVENUES - FUND 403	122,744	180,127	518,425	491,925	188,500
APPROPRIATIONS - FUND 403	83,373	171,743	532,575	454,375	242,362
NET OF REVENUES/APPROPRIATIONS - FUND 403	39,372	8,383	(14,150)	37,550	(53,862)
BEGINNING FUND BALANCE	60,103	99,475	107,858	107,858	145,408
ENDING FUND BALANCE	99,475	107,858	93,708	145,408	91,546

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FUND 450

LAND ACQUISITION FUND

Account	Description	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 450 - LAND ACQUISITION FUND						
ESTIMATED REVENUES						
450-000-665.000	INTEREST ON INVESTMENTS	3,134	3,048	2,000	5,000	5,000
450-000-665.671	INTEREST - LEASE		58,797			
450-000-671.000	LEASE AGREEMENTS	115,140	56,343	115,140	115,140	115,140
450-000-679.000	MISCELLANEOUS REVENUE	7,856				
TOTAL ESTIMATED REVENUES		126,130	118,188	117,140	120,140	120,140
Dept 101 - CITY COMMISSION						
APPROPRIATIONS						
450-101-960.000	OTHER MISCELLANEOUS EXPENSE	4,530		2,500	10,000	
TOTAL APPROPRIATIONS		4,530		2,500	10,000	
Dept 266 - CITY ATTORNEY						
APPROPRIATIONS						
450-266-826.000	LEGAL FEES	50,000	1,380			
TOTAL APPROPRIATIONS		50,000	1,380			
Dept 721 - PLANNING DEPARTMENT						
APPROPRIATIONS						
450-721-971.000	LAND				210,000	
TOTAL APPROPRIATIONS					210,000	
Dept 964 - TRANSFERS IN						
ESTIMATED REVENUES						
450-964-584.248	CONTRIB FROM DDA			4,804		
TOTAL ESTIMATED REVENUES				4,804		
Dept 966 - TRANSFERS OUT						
APPROPRIATIONS						
450-966-995.301	TRANS TO 2013 GO BOND	62,558				
450-966-995.590	TRANS TO WASTEWATER	15,228	103,941	103,940	103,940	
450-966-995.591	TRANS TO WATER	7,356				
TOTAL APPROPRIATIONS		85,142	103,941	103,940	103,940	
NET OF REV/APPROP - 966 - TRANSFERS OUT		(85,142)	(103,941)	(103,940)	(103,940)	
ESTIMATED REVENUES - FUND 450		126,130	118,188	121,944	120,140	120,140
APPROPRIATIONS - FUND 450		139,672	105,321	106,440	323,940	
NET OF REVENUES/APPROPRIATIONS - FUND 450		(13,542)	12,867	15,504	(203,800)	120,140
BEGINNING FUND BALANCE		1,557,866	1,544,324	1,557,192	1,557,192	1,353,391
ENDING FUND BALANCE		1,544,324	1,557,192	1,572,695	1,353,391	1,473,531

FUND 506

PARKING FUND

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 506 - PARKING FUND						
ESTIMATED REVENUES						
506-000-665.000	INTEREST ON INVESTMENTS	890	1,087	1,000	2,200	2,200
506-535-659.000	PARKING VIOLATION FINES	1,200	1,510	1,200	1,200	1,200
506-931-584.248	CONTRIB FROM DDA	15,241	14,415	15,000	15,000	15,000
TOTAL ESTIMATED REVENUES		17,331	17,012	17,200	18,400	18,400
Dept 534 - PARKING MAINTENANCE						
APPROPRIATIONS						
506-534-701.000	SALARY & WAGES-FULL TIME	2,902	2,455	3,990	3,990	1,997
506-534-704.000	OVERTIME-FULL TIME	919	1,469	1,137	1,400	1,159
506-534-715.000	SOCIAL SECURITY	288	295	338	338	188
506-534-716.000	HEALTH INSURANCE	960	1,273	2,095	2,095	921
506-534-718.000	RETIREMENT SYSTEM	1,813	1,656	1,901	1,901	1,056
506-534-719.000	UNEMPLOYMENT COMPENSATION	1	1	0	1	0
506-534-720.000	WORKER'S COMPENSATION	17	90	184	184	110
506-534-782.000	MATERIAL AND SUPPLIES	2,229	3,819	3,000	3,000	3,000
506-534-874.200	RETIREE HLTH HSP EMPLR MATCH			82		20
506-534-941.000	EQUIPMENT RENTAL-CITY	5,564	7,115	5,564	6,500	5,564
TOTAL APPROPRIATIONS		14,695	18,173	18,290	19,408	14,015
Dept 535 - PARKING						
APPROPRIATIONS						
506-535-715.100	PENSION EXPEND. (GASB 68)	(16,600)	(7,262)			
506-535-874.000	RETIREE HEALTH INSURANCE	16,163	14,292	13,175	13,175	13,906
506-535-874.100	RETIREE DRUG CARD REIMBURSE	294	362	500	500	500
506-535-875.000	OPEB EXP (GASB 75)	(56,306)	(5,742)			
506-535-968.100	DEPRECIATION-LAND IMPROVEMENT	22,670	22,670	22,671	22,671	22,671
TOTAL APPROPRIATIONS		(33,778)	24,321	36,346	36,346	37,077
ESTIMATED REVENUES - FUND 506		17,331	17,012	17,200	18,400	18,400
APPROPRIATIONS - FUND 506		(19,084)	42,494	54,636	55,754	51,092
NET OF REVENUES/APPROPRIATIONS - FUND 506		36,415	(25,483)	(37,436)	(37,354)	(32,692)
BEGINNING FUND BALANCE		305,043	341,458	315,975	315,975	278,621
ENDING FUND BALANCE		341,458	315,975	278,539	278,621	245,928
WORKING CAPITAL (LESS DEPRECIATION)		257,596	241,828		227,145	217,123

FUND 590

WASTEWATER FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Wastewater Treatment Plant

Department Responsibilities/ Missions:

The Wastewater Treatment Plant (WWTP) has a variety of responsibilities. They range from ensuring the water quality in the south branch of the Flint River is not adversely affected by the WWTP process; management of waste disposal for the City of Lapeer and surrounding communities; management of an Industrial Pretreatment Program and industrial compliance; and the operation and maintenance of the 2.3 MGD Wastewater Treatment Plant. The mission of the Wastewater Treatment Plant is to provide a dependable and high-quality service to the citizens of this community without adversely affecting 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. The department became fully staffed due to the addition of two new full-time employees in 2022. This has enabled the City to better serve the community to meet the never-ending state and EPA requirements.

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:

The City of Lapeer was scheduled to replace the SCADA software system 2022-2023 because 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 was lost at the lift station and the present SCADA system failed to call out personnel. The new system will be more reliable and have the ability for wastewater employees to monitor the lift station more closely to prevent future backups. Additionally, there will be a project to purchase an Oxidation rotor to replace one in very poor condition. There are four Oxidation Rotors needed in the oxidation ditch in order to maintain Oxygen levels and 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 deposed 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

FUND 590 - WASTEWATER FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES						
590-000-665.000	INTEREST ON INVESTMENTS	1,528	5,373	3,000	20,000	20,000
590-000-679.000	MISCELLANEOUS REVENUE	4,034	2,561	500	500	500
590-555-607.300	TAP IN FEES	266,594	139,909	110,000	110,000	110,000
590-555-614.000	IN LIEU OF RESIDENCY FEE	3,975	4,030	4,050	4,163	4,370
590-555-651.000	USER FEES	3,757,276	4,361,044	4,120,000	4,120,000	4,120,000
590-555-658.000	USER FEE PENALTY	8,798	52,579	50,000	50,000	50,000
590-558-607.200	IPP PERMIT		2,250	2,500	2,500	2,500
590-562-692.000	PFOS REVENUE		500,000			
590-964-699.450	TRANS FROM LAND ACQUISITION	15,228	103,941	103,941	103,941	
590-964-699.817	TRANS FROM 2010 S.A. CONST		5,039			
TOTAL ESTIMATED REVENUES		4,057,433	5,176,727	4,393,991	4,411,104	4,307,370
APPROPRIATIONS						
555	WASTEWATER PLANT	2,071,927	2,930,529	4,240,017	4,254,474	4,201,734
557	SEWER UTILITY DIVISION	348,922	336,475	377,177	343,010	554,554
558	INDUSTRIAL PRETREATMENT PROG	14,847	12,849	53,478	53,578	51,316
562	PFOS MITIGATION	1,611,066	15,333	10,000	15,000	15,000
966	TRANSFERS OUT	40,277	39,483	38,733	38,733	37,980
TOTAL APPROPRIATIONS - FUND 590		4,087,038	3,334,669	4,719,406	4,704,796	4,860,585
NET OF REVENUES/APPROPRIATIONS - FUND 590		(29,605)	1,842,057	(325,415)	(293,692)	(553,215)
BEGINNING WORKING CAPITAL		903,214	931,917	2,999,457	2,999,457	3,609,765
ENDING WORKING CAPITAL (LESS DEPRECIATION)		931,917	2,999,457	2,674,042	3,609,765	3,960,550
WORKING CAPITAL AS A % OF EXPENDITURES		**23%**	**90%**	**57%**	**77%**	**81%**

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Fund 590 - WASTEWATER FUND						
ESTIMATED REVENUES						
590-000-665.000	INTEREST ON INVESTMENTS	1,528	5,373	3,000	20,000	20,000
590-000-679.000	MISCELLANEOUS REVENUE	4,034	2,561	500	500	500
TOTAL ESTIMATED REVENUES		5,562	7,934	3,500	20,500	20,500
Dept 555 - WASTEWATER PLANT						
ESTIMATED REVENUES						
590-555-607.300	TAP IN FEES	266,594	139,909	110,000	110,000	110,000
590-555-614.000	IN LIEU OF RESIDENCY FEE	3,975	4,030	4,050	4,163	4,370
590-555-651.000	USER FEES	3,757,276	4,361,044	4,120,000	4,120,000	4,120,000
590-555-658.000	USER FEE PENALTY	8,798	52,579	50,000	50,000	50,000
TOTAL ESTIMATED REVENUES		4,036,643	4,557,563	4,284,050	4,284,163	4,284,370
APPROPRIATIONS						
590-555-701.000	SALARY & WAGES-FULL TIME	397,586	410,841	467,518	467,518	507,563
590-555-702.000	SALARY & WAGES-PART TIME	13,378	2,398			
590-555-704.000	OVERTIME-FULL TIME	24,067	25,760	22,851	22,851	25,927
590-555-710.000	AMOUNT PROVIDED FOR VAC&SICK	(14,344)	5,357			
590-555-715.000	SOCIAL SECURITY	32,848	33,099	37,214	37,214	41,027
590-555-715.100	PENSION EXPEND. (GASB 68)	12,543	(79,515)			
590-555-716.000	HEALTH INSURANCE	170,314	199,906	278,677	278,677	267,069
590-555-717.000	LIFE INSURANCE	963	1,157	1,115	1,115	1,500
590-555-718.000	RETIREMENT SYSTEM	178,059	162,384	198,742	198,742	218,044
590-555-719.000	UNEMPLOYMENT COMPENSATION	49	48	51	51	47
590-555-720.000	WORKER'S COMPENSATION	3,262	2,869	3,925	3,925	3,450
590-555-727.000	OFFICE SUPPLIES	1,379	1,067	1,600	1,600	1,600
590-555-728.000	POSTAGE	8,396	8,198	8,500	8,500	8,700
590-555-741.000	UNIFORMS	2,804	3,554	5,700	5,000	5,000
590-555-743.000	CHEMICAL-CHLORINE	2,325	4,138	9,000	9,000	9,000
590-555-743.100	CHEMICAL-FERROUS CHLORIDE	49,976	48,673	88,000	88,000	88,000
590-555-743.200	CHEMICAL-SODIUM BISULFATE	3,768	6,042	5,800	5,800	5,800
590-555-744.000	TOOLS	2,710	3,005	3,000	3,000	3,000
590-555-757.000	LAB SUPPLIES	5,763	6,192	6,000	6,000	6,000
590-555-757.100	LAB EQUIPMENT	6,349	2,912	3,000	3,000	3,000
590-555-782.000	MATERIAL AND SUPPLIES	16,934	17,256	20,000	20,000	22,000

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
590-555-802.000	AUDITING	7,049	5,097	6,191	6,191	6,300
590-555-804.000	ENGINEERING		2,000	2,000	2,000	3,000
590-555-806.000	PROFESSIONAL LAB SERVICES	12,507	10,580	14,500	14,500	14,500
590-555-810.000	HEATING, VENT & AIR COND	2,327		1,500		
590-555-811.000	ELECTRICAL MATERIALS & SUPPLIES	5,269	5,263	5,500	5,500	5,500
590-555-815.000	OTHER CONTRACTUAL SERVICE	24,306	68,711	135,000	135,000	135,000
590-555-825.000	ADMINISTRATION FEE	288,069	292,552	310,121	310,121	247,431
590-555-830.000	CONFERENCES AND WORKSHOPS	1,636	5,111	2,800	2,800	3,000
590-555-874.000	RETIREE HEALTH INSURANCE	136,662	106,076	144,337	144,337	154,717
590-555-874.100	RETIREE DRUG CARD REIMBURSE	1,479	1,103	1,500	1,500	1,500
590-555-874.200	RETIREE HEALTH HSP EMPLR MATCH	5,175	5,446	6,521	7,536	9,821
590-555-875.000	OPEB EXP (GASB 75)	(945,543)	(74,632)			
590-555-900.000	ADVERTISING	94	2,929			
590-555-901.000	PRINTING	1,446	1,031	1,500	2,000	2,000
590-555-920.000	ELECTRIC	176,327	188,781	205,000	225,000	235,000
590-555-921.000	GAS	17,589	21,562	24,000	35,000	35,000
590-555-922.000	TELEPHONE	4,700	3,784	5,360	3,000	3,220
590-555-923.000	WATER AND SEWER	2,707	2,863	3,000	3,000	3,200
590-555-930.000	BUILDING & GROUNDS MAINTENANCE	13,507	16,604	15,000	15,000	15,000
590-555-933.000	VEHICLE-MACH OPER & MAINT	60,891	52,684	60,000	60,000	60,000
590-555-934.000	EQUIPMENT MAINT-COMPUTER	1,013	1,675			
590-555-941.000	EQUIPMENT RENTAL-CITY	122,884	145,855	145,640	139,222	106,645
590-555-942.000	EQUIPMENT RENTAL-OTHER	50		50	50	
590-555-943.000	EQUIPMENT RENTAL - PHONE	2,562	2,713	1,908	1,908	2,464
590-555-945.000	EQUIPMENT RENTAL-COMPUTER	15,546	16,023	17,384	17,384	17,398
590-555-955.000	PERMITS, FEES, & EASEMENTS	5,500	5,500	5,500	5,500	5,500
590-555-958.000	PAYMENT IN LIEU OF TAXES	110,659	93,180	92,946	92,946	89,141
590-555-960.000	OTHER MISCELLANEOUS EXPENSE	1,155	365	3,000	3,000	3,000
590-555-968.100	DEPRECIATION-LAND IMPROVEMENT	11,843	11,843			
590-555-968.200	DEPRECIATION-BUILDING	463,788	464,591	465,000	465,000	465,000
590-555-968.300	DEPRECIATION-MACH & EQUIP	118,606	126,040	119,000	119,000	119,000
590-555-968.400	DEPRECIATION-INFRASTRUCTURE	322,847	323,497	320,000	320,000	320,000
590-555-969.000	LIABILITY INSURANCE	9,830	13,753	14,441	14,477	15,200
590-555-969.100	PROPERTY INSURANCE	26,709	28,697	31,567	34,350	37,785
590-555-969.400	MARINE INSURANCE	442	433	454	555	583

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
590-555-974.000	LAND IMPROVEMENTS			380,000	370,000	368,000
590-555-976.000	MACHINERY & EQUIPMENT			37,500	37,500	
590-555-991.000	PRINCIPAL			395,000	395,000	405,000
590-555-993.000	INTEREST	123,166	113,479	106,104	106,104	96,104
TOTAL APPROPRIATIONS		2,071,927	2,930,529	4,240,017	4,254,474	4,201,734
NET OF REV/APPROP - 555 - WASTEWATER PLANT		1,964,716	1,627,033	44,033	29,689	82,636

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 one major project with the upgrades to the Albar lift station that is forty-two (42) years old and the City's oldest lift station. These upgrades will bring the lift station back to the ten (10) state standards. In 2022, the lining of 825 ft of the twelve (12) inch sewer main was done on Jackson Street due to cracks and small holes which caused I&I in the sewer system. 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 pumps, major electrical and mechanical components were replaced at the Pump Stations on Oregon St. Additionally, antennas were installed to allow the SCADA software to communicate better with the plant and personnel on call. Due to the age of the pumps and components, breaks and mechanical failures were becoming more frequent. If either one of the pumps would malfunction, it could have created a negative impact to the environment and the community caused by sewer backing up in basements. Therefore, we have these upgrades to avoid negative impacts.

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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 557 - SEWER UTILITY DIVISION						
APPROPRIATIONS						
590-557-701.000	SALARY & WAGES-FULL TIME	81,980	101,197	77,990	77,990	142,093
590-557-704.000	OVERTIME-FULL TIME	599	1,123	590	2,000	996
590-557-715.000	SOCIAL SECURITY	6,246	7,715	6,480	6,480	12,016
590-557-716.000	HEALTH INSURANCE	65,053	51,142	44,665	44,665	80,489
590-557-717.000	LIFE INSURANCE	303	366	425	425	500
590-557-718.000	RETIREMENT SYSTEM	35,160	37,771	34,937	34,937	63,944
590-557-719.000	UNEMPLOYMENT COMPENSATION	8	12	7	15	13
590-557-720.000	WORKER'S COMPENSATION	1,014	871	900	900	1,200
590-557-727.000	OFFICE SUPPLIES	640	468	500	500	500
590-557-729.000	COMPUTER SUPPLIES	1,774		2,200		
590-557-741.000	UNIFORMS	1,645	1,379	2,000	2,000	3,500
590-557-744.000	TOOLS	436	657	700	700	800
590-557-782.000	MATERIAL AND SUPPLIES	13,975	10,574	35,000	15,000	25,000
590-557-804.000	ENGINEERING	5,098		3,000		3,000
590-557-815.000	OTHER CONTRACTUAL SERVICE	7,182	5,297	3,000	5,000	5,000
590-557-830.000	CONFERENCES AND WORKSHOPS		1,205	2,200	2,200	3,000
590-557-874.200	RETIREE HEALTH HSP EMPLR MATCH	1,809	330	1,294	2,183	3,801
590-557-901.000	PRINTING	25	85	150	150	150
590-557-922.000	TELEPHONE				516	1,200
590-557-930.000	BUILDING & GROUNDS MAINTENANCE	13,940	7,371	12,000	12,000	12,000
590-557-933.000	VEHICLE-MACH OPER & MAINT			500	500	500
590-557-941.000	EQUIPMENT RENTAL-CITY	107,892	103,209	109,664	96,000	102,124
590-557-945.000	EQUIPMENT RENTAL-COMPUTER	3,455	3,561	4,225	4,225	4,229
590-557-960.000	OTHER MISCELLANEOUS EXPENSE	688	2,143	3,500	3,500	3,500
590-557-974.000	LAND IMPROVEMENTS			31,250	31,125	85,000
TOTAL APPROPRIATIONS		348,922	336,475	377,177	343,010	554,554

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 558 - INDUSTRIAL PRETREATMENT PROG						
ESTIMATED REVENUES						
590-558-607.200	IPP PERMIT		2,250	2,500	2,500	2,500
TOTAL ESTIMATED REVENUES			2,250	2,500	2,500	2,500
APPROPRIATIONS						
590-558-701.000	SALARY & WAGES-FULL TIME	2,754	7,665	26,374	26,374	25,744
590-558-704.000	OVERTIME-FULL TIME	359				
590-558-715.000	SOCIAL SECURITY	244	586	2,160	2,160	2,031
590-558-716.000	HEALTH INSURANCE	9,271	1,620	13,039	13,039	11,722
590-558-717.000	LIFE INSURANCE	95	87	100	100	100
590-558-718.000	RETIREMENT SYSTEM	1,029	1,906	10,553	10,553	9,878
590-558-719.000	UNEMPLOYMENT COMPENSATION			2	2	2
590-558-720.000	WORKER'S COMPENSATION	343	57		100	600
590-558-728.000	POSTAGE		25			
590-558-741.000	UNIFORMS	252	252	300	300	300
590-558-815.000	OTHER CONTRACTUAL SERVICE	129	129	250	250	250
590-558-830.000	CONFERENCES AND WORKSHOPS		523	400	400	400
590-558-874.200	RETIREE HEALTH HSP EMPLR MATCH			300	300	289
590-558-901.000	PRINTING	370				
TOTAL APPROPRIATIONS		14,847	12,849	53,478	53,578	51,316
NET OF REV/APPROP - 558 - INDUST PRETREAT PROG		(14,847)	(10,599)	(50,978)	(51,078)	(48,816)

	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
Dept 562 - PFOS MITIGATION					
ESTIMATED REVENUES					
590-562-692.000 PFOS REVENUE		500,000			
TOTAL ESTIMATED REVENUES		500,000			
APPROPRIATIONS					
590-562-814.200 PFOS EXPENSES	1,611,066	15,333	10,000	15,000	15,000
TOTAL APPROPRIATIONS	1,611,066	15,333	10,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 562 - PFOS MITIGATI	(1,611,066)	484,668	(10,000)	(15,000)	(15,000)
Dept 964 - TRANSFERS IN					
ESTIMATED REVENUES					
590-964-699.450 TRANS FROM LAND ACQUISITION	15,228	103,941	103,941	103,941	
590-964-699.817 TRANS FROM 2010 S.A. CONST		5,039			
TOTAL ESTIMATED REVENUES	15,228	108,980	103,941	103,941	
Dept 966 - TRANSFERS OUT					
APPROPRIATIONS					
590-966-995.301 TRANS TO 2015 G.O. BOND FUND	40,277	39,483	38,733	38,733	37,980
TOTAL APPROPRIATIONS	40,277	39,483	38,733	38,733	37,980
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS O	(40,277)	(39,483)	(38,733)	(38,733)	(37,980)
ESTIMATED REVENUES - FUND 590	4,057,433	5,176,727	4,393,991	4,411,104	4,307,370
APPROPRIATIONS - FUND 590	4,087,038	3,334,669	4,719,406	4,704,796	4,860,585
NET OF REVENUES/APPROPRIATIONS - FUND 590	(29,605)	1,842,057	(325,415)	(293,692)	(553,215)
ENDING WORKING CAPITAL (LESS DEPRECIATION)	931,917	2,999,457		3,609,765	3,960,550
WORKING CAPITAL AS A % OF EXPENDITURES	23%	90%	57%	77%	81%

CITY OF LAPEER
FUND 590
SCHEDULE OF INDEBTEDNESS

	Interest Rate	Date of Maturity	Principal	Interest
WASTEWATER TREATMENT FUND				
2010 State Revolving Fund Loan (SRF)	2.50%	10/01/23	405,000	96,104
Fund 590	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
Total Outstanding			$ 4,046,650	$ 466,826
TOTAL 2010 STATE REVOLVING LOAN (SRF) ISSUED			$ 8,076,650	$ 2,268,517

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.

FUND 591

WATER FUND

DEPARTMENTAL BUDGET SUMMARY

Water Utility Division

Department Responsibilities/ Missions:

Our goal is to ensure that the drinking water meets the highest standard of quality and to maintain the water system in a way that will ensure 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 ensuring water quality. Examples of this include 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 the health of the public. New water sampling rules have been added to better detect possible lead in the 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 has 3,500 water accounts that have all been inspected which resulted in a total of 82 lead service and 80 galvanized service lines that require replacement. The City and Department of Public Works have made it their mission to replace all lead and galvanized service lines by December 31, 2023. Through the Drinking Water Revolving Fund Grant. Replacement of these lines will begin as early as March 2023 and continue until all of them have been completed.

The 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 the ability to now read the entire City within a 4-hour period. In using this new technology, as we continue to grow, the water meter read time will remain the same, with no required increase in time.

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 looking into 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 a 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

FUND 591 - WATER FUND - SUMMARY OF REVENUE AND EXPENDITURES

	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES						
591-000-665.000	INTEREST ON INVESTMENTS	12,853	15,875	15,000	30,000	30,000
591-000-679.000	MISCELLANEOUS REVENUE	87,130	1,640	500	250,500	
591-556-504.000	USDA GRANT			745,000		2,000,000
591-556-541.000	STATE DWRF GRANT				1,319,000	
591-556-607.000	WATER TURN-ON/TURN-OFF	6,662	16,050	12,500	12,500	12,500
591-556-607.300	TAP IN FEES	163,360	112,265	75,000	100,000	100,000
591-556-614.000	IN LIEU OF RESIDENCY FEE	3,975	4,030	4,050	4,163	4,370
591-556-637.000	METER INSTALL & REPAIR	47,156	28,483	18,000	18,000	18,000
591-556-651.000	USER FEES	2,603,804	3,039,893	2,968,000	3,000,000	3,090,000
591-556-658.000	USER FEE PENALTY	5,651	34,817	30,000	30,000	30,000
591-556-667.500	HYDRANT RENTAL	6,151	7,863	6,150	86,000	8,000
591-556-667.600	HYDRANT RENTAL-PRIVATE	155,608	147,723	170,000	147,000	147,000
591-964-699.450	TRANS FROM LAND ACQUISITION	7,356				
TOTAL ESTIMATED REVENUES		3,099,705	3,408,641	4,044,200	4,997,163	5,439,870
APPROPRIATIONS						
556	WATER OPERATIONS	2,965,657	3,518,858	4,819,279	5,663,501	7,909,135
966	TRANSFERS OUT	57,359	56,236	55,186	55,186	54,132
TOTAL APPROPRIATIONS - 591 FUND		3,023,016	3,575,094	4,874,465	5,718,687	7,963,266
NET OF REVENUES/APPROPRIATIONS - FUND 591		76,689	(166,454)	(830,265)	(721,524)	(2,523,396)
BEGINNING WORKING CAPITAL		3,538,882	3,616,072	3,628,452	3,628,452	3,197,093
ENDING WORKING CAPITAL (LESS DEPRECIATION)		3,616,072	3,628,452	3,098,239	3,197,093	973,862
WORKING CAPITAL AS A % OF EXPENDITURES		**120%**	**101%**	**64%**	**56%**	**12%**

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 591 - WATER FUND						
ESTIMATED REVENUES						
591-000-665.000	INTEREST ON INVESTMENTS	12,853	15,875	15,000	30,000	30,000
591-000-679.000	MISCELLANEOUS REVENUE	87,130	1,640	500	250,500	
TOTAL ESTIMATED REVENUES		99,983	17,516	15,500	280,500	30,000
Dept 556 - WATER OPERATIONS						
ESTIMATED REVENUES						
591-556-504.000	USDA GRANT			745,000		2,000,000
591-556-541.000	STATE DWRF GRANT				1,319,000	
591-556-607.000	WATER TURN-ON/TURN-OFF	6,662	16,050	12,500	12,500	12,500
591-556-607.300	TAP IN FEES	163,360	112,265	75,000	100,000	100,000
591-556-614.000	IN LIEU OF RESIDENCY FEE	3,975	4,030	4,050	4,163	4,370
591-556-637.000	METER INSTALL & REPAIR	47,156	28,483	18,000	18,000	18,000
591-556-651.000	USER FEES	2,603,804	3,039,893	2,968,000	3,000,000	3,090,000
591-556-658.000	USER FEE PENALTY	5,651	34,817	30,000	30,000	30,000
591-556-667.500	HYDRANT RENTAL	6,151	7,863	6,150	86,000	8,000
591-556-667.600	HYDRANT RENTAL-PRIVATE	155,608	147,723	170,000	147,000	147,000
TOTAL ESTIMATED REVENUES		2,992,366	3,391,125	4,028,700	4,716,663	5,409,870
APPROPRIATIONS						
591-556-701.000	SALARY & WAGES-FULL TIME	313,587	350,026	356,003	356,003	298,006
591-556-704.000	OVERTIME-FULL TIME	21,277	16,484	18,381	18,381	12,305
591-556-710.000	AMOUNT PROVIDED FOR VAC&SICK	43	(3,204)			
591-556-715.000	SOCIAL SECURITY	25,488	27,742	28,848	28,848	23,202
591-556-715.100	PENSION EXPEND. (GASB 68)	44,814	(48,905)			
591-556-716.000	HEALTH INSURANCE	108,358	154,756	188,221	150,000	137,841
591-556-717.000	LIFE INSURANCE	688	799	700	700	800
591-556-718.000	RETIREMENT SYSTEM	146,824	141,963	156,072	156,072	123,816
591-556-719.000	UNEMPLOYMENT COMPENSATION	33	33	35	35	28
591-556-720.000	WORKER'S COMPENSATION	4,459	4,011	6,390	6,390	4,000
591-556-727.000	OFFICE SUPPLIES	1,282	942	1,000	1,000	1,500
591-556-728.000	POSTAGE	12,617	12,746	13,000	13,000	13,000
591-556-739.000	WATER PURCHASES	1,588,133	1,674,224	1,764,000	1,764,000	1,812,510

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
591-556-741.000	UNIFORMS	1,791	2,105	2,000	3,500	3,500
591-556-744.000	TOOLS	1,185	975	1,000	1,000	1,200
591-556-782.000	MATERIAL AND SUPPLIES	202,764	115,265	200,000	200,000	200,000
591-556-802.000	AUDITING	7,049	5,097	6,191	6,191	6,300
591-556-803.000	CONSULTING	3,470		5,000	5,000	5,000
591-556-804.000	ENGINEERING	41,716		25,000	25,000	25,000
591-556-815.000	OTHER CONTRACTUAL SERVICE	42,574	40,156	100,000	150,000	100,000
591-556-825.000	ADMINISTRATION FEE	298,445	304,292	323,029	323,029	180,741
591-556-827.000	MEMBERSHIPS & SUBSCRIPTION	2,002	5,411	1,800	5,000	5,000
591-556-830.000	CONFERENCES AND WORKSHOPS	4,950	7,368	4,000	5,000	5,000
591-556-860.000	AUTO EXPENSE	1,400				
591-556-874.000	RETIREE HEALTH INSURANCE	76,803	86,624	134,977	134,977	120,631
591-556-874.100	RETIREE DRUG CARD REIMBURSE	788	744	1,000	1,000	1,000
591-556-874.200	RETIREE HEALTH HSP EMPLR MTCH	1,855	4,648	5,925	5,925	6,792
591-556-875.000	OPEB EXP (GASB 75)	(536,519)	93,537			
591-556-900.000	ADVERTISING	2,620	2,634	4,000	4,000	3,600
591-556-901.000	PRINTING	1,233	3,010	2,000	4,000	4,000
591-556-920.000	ELECTRIC	12,939	14,258	14,500	20,000	25,000
591-556-921.000	GAS	5,763	1,914	7,500	2,000	2,500
591-556-922.000	TELEPHONE	3,123	3,894	4,500	4,500	4,580
591-556-923.000	WATER AND SEWER	763	805	625	800	900
591-556-930.000	BUILDING & GROUNDS MAINT	21,655	10,294	20,000	15,000	20,000
591-556-934.000	EQUIPMENT MAINT-COMPUTER	1,013			70	70
591-556-941.000	EQUIPMENT RENTAL-CITY	140,230	125,451	140,230	125,000	125,000
591-556-942.000	EQUIPMENT RENTAL-OTHER	554				
591-556-943.000	EQUIPMENT RENTAL - PHONE	1,378	1,459	1,026	1,026	1,324
591-556-945.000	EQUIPMENT RENTAL-COMPUTER	6,909	7,121	8,451	9,000	8,457
591-556-955.000	PERMITS, FEES, & EASEMENTS	3,088	3,183	3,200	3,615	3,700
591-556-958.000	PAYMENT IN LIEU OF TAXES	49,906	38,573	38,627	38,627	37,951
591-556-960.000	OTHER MISCELLANEOUS EXPENSE	674	758	2,500	2,500	2,500
591-556-968.100	DEPRECIATION-LAND IMPROVEMENT	2,325	2,325	2,400	2,400	2,400
591-556-968.200	DEPRECIATION-BUILDING	765	765	765	765	765
591-556-968.300	DEPRECIATION-MACH & EQUIP	9,823	11,172	10,000	10,000	11,000
591-556-968.400	DEPRECIATION-INFRASTRUCTURE	276,914	285,790	277,000	277,000	286,000

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
591-556-969.000	LIABILITY INSURANCE	3,108	4,361	4,579	4,575	4,804
591-556-969.100	PROPERTY INSURANCE	2,505	2,767	3,043	3,427	3,770
591-556-969.400	MARINE INSURANCE	492	486	511	611	642
591-556-974.000	LAND IMPROVEMENTS			931,250	1,624,534	4,273,000
591-556-976.000	MACHINERY & EQUIPMENT				150,000	
TOTAL APPROPRIATIONS		2,965,657	3,518,858	4,819,279	5,663,501	7,909,135
NET OF REV/APPROP - 556 - WATER OPERATIONS		26,709	(127,734)	(790,579)	(946,838)	(2,499,265)
Dept 964 - TRANSFERS IN						
ESTIMATED REVENUES						
591-964-699.450	TRANS FROM LAND ACQUISITION	7,356				
TOTAL ESTIMATED REVENUES		7,356				
Dept 966 - TRANSFERS OUT						
APPROPRIATIONS						
591-966-995.301	TRANS TO 2015 G.O. BOND FUND	57,359	56,236	55,186	55,186	54,132
TOTAL APPROPRIATIONS		57,359	56,236	55,186	55,186	54,132
ESTIMATED REVENUES - FUND 591		3,099,705	3,408,641	4,044,200	4,997,163	5,439,870
APPROPRIATIONS - FUND 591		3,023,016	3,575,094	4,874,465	5,718,687	7,963,266
NET OF REVENUES/APPROPRIATIONS - FUND 591		76,689	(166,454)	(830,265)	(721,524)	(2,523,396)
ENDING WORKING CAPITAL (LESS DEPRECIATION)		3,616,072	3,628,452		3,197,093	973,862
WORKING CAPITAL AS A % OF EXPENDITURES		120%	101%	64%	56%	12%

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FUND 602

INFORMATION TECHNOLOGY FUND

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 602 - INFORMATION TECHNOLOGY FUND						
ESTIMATED REVENUES						
602-000-665.000	INTEREST ON INVESTMENTS	614	350	250	1,100	1,100
602-228-626.400	EQUIPMENT RENTAL	181,369	189,273	205,714	205,714	210,948
602-228-626.700	EQUIPMENT RENTAL-OTHER	5,182	4,673	5,070	5,070	5,074
TOTAL ESTIMATED REVENUES		187,165	194,296	211,034	211,884	217,122
APPROPRIATIONS						
602-228-815.000	OTHER CONTRACTUAL SERVICE	13,000				
602-228-825.000	ADMINISTRATION FEE					10,861
602-228-927.000	INTERNET SERVICES		8,484	8,225	8,225	8,715
602-228-934.000	EQUIPMENT MAINT-COMPUTER	69,541	93,342	93,613	93,613	132,285
602-228-968.300	DEPRECIATION-MACH & EQUIP	26,899	46,259	27,000	47,000	47,000
602-228-969.100	PROPERTY INSURANCE	3,150	3,150	3,150	3,150	3,465
602-228-969.300	CYBER INSURANCE	3,143	6,550	6,747	6,917	7,263
602-228-976.000	MACHINERY & EQUIPMENT			45,000	25,760	15,000
602-228-976.999	MACHINERY & EQUIPMENT NON-CIP	53,246	19,070	15,000	15,000	10,000
602-966-995.101	TRANS TO GENERAL FUND	50,000				
TOTAL APPROPRIATIONS		218,979	176,855	198,735	199,665	234,589
ESTIMATED REVENUES - FUND 602		187,165	194,296	211,034	211,884	217,122
APPROPRIATIONS - FUND 602		218,979	176,855	198,735	199,665	234,589
NET OF REV/APPROP - FUND 602		(31,814)	17,441	12,299	12,219	(17,467)
ENDING WING CAPITAL (LESS DEPRECIATION)		66,163	94,366		153,585	183,118
WORKING CAPITAL AS A % OF EXPENDITURES		30%	53%	54%	77%	78%

FUND 603

TELEPHONE COMMUNICATION FUND

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 603 - TELEPHONE COMMUNICATION FUND						
ESTIMATED REVENUES						
603-000-665.000	INTEREST ON INVESTMENTS	235	268	230	600	600
603-229-626.400	EQUIPMENT RENTAL	29,060	29,026	20,616	20,616	26,357
603-229-626.700	EQUIPMENT RENTAL-OTHER	689	729	513	513	662
TOTAL ESTIMATED REVENUES		29,984	30,023	21,359	21,729	27,619
APPROPRIATIONS						
603-229-825.000	ADMINISTRATION FEE					3,690
603-229-922.000	TELEPHONE	17,516	14,730	19,030	19,030	16,968
603-229-934.100	EQUIPMENT MAINT-OTHER	120	3,138	500	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	600	600	600	600	660
603-229-976.999	MACHINERY & EQUIP NON-CIP	3,505		1,000	1,000	1,000
TOTAL APPROPRIATIONS		26,831	23,558	26,221	26,221	27,909
NET OF REV/APPROP- 229 - INFO TECHNOLOGY		2,918	6,197	(5,092)	(5,092)	(890)
Dept 966 - TRANSFERS OUT						
APPROPRIATIONS						
603-966-995.101	TRANS TO GENERAL FUND	20,000	20,000	10,000	10,000	
TOTAL APPROPRIATIONS		20,000	20,000	10,000	10,000	
NET OF REV/APPROP - 966 - TRANSFERS OUT		(20,000)	(20,000)	(10,000)	(10,000)	
ESTIMATED REVENUES - FUND 603		29,984	30,023	21,359	21,729	27,619
APPROPRIATIONS - FUND 603		46,831	43,558	36,221	36,221	27,909
NET OF REV/APPROP - FUND 603		(16,848)	(13,535)	(14,862)	(14,492)	(290)
ENDING WKING CAPITAL (LESS DEPRECIATION)		63,722	55,279		45,878	50,679
WORKING CAPITAL AS A % OF EXPENDITURES		136%	127%	112%	127%	182%

FUND 661

MOTOR POOL FUND

CITY OF LAPEER

DEPARTMENTAL BUDGET SUMMARY

Motor Pool

Department Responsibilities/ Missions:

The mission of the Motor Pool division is to provide a cost effective, safe, and quality focused Equipment Maintenance Program in serving all of the needs of City Departments. 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 2022 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 12 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

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
FUND 661 - MOTOR POOL FUND						
ESTIMATED REVENUES						
661-000-665.000	INTEREST ON INVESTMENTS	1,864	3,637	3,000	8,000	8,000
661-000-673.000	SALE OF FIXED ASSETS	26,597	82,670			
661-000-679.000	MISCELLANEOUS REVENUE	27,775	16,522	14,000	25,000	15,000
661-580-626.400	EQUIPMENT RENTAL	1,131,252	1,126,381	1,102,776	1,092,279	1,085,463
661-580-626.700	EQUIPMENT RENTAL-OTHER	3,605	3,193	2,290	2,290	2,476
661-964-699.208	TRANS FROM PARK FUND	9,571				
TOTAL ESTIMATED REVENUES		1,200,665	1,232,404	1,122,066	1,127,569	1,110,939
APPROPRIATIONS						
661-580-701.000	SALARY & WAGES-FULL TIME	124,724	131,840	121,354	121,354	130,678
661-580-704.000	OVERTIME-FULL TIME	1,674	3,691	2,350	2,350	2,433
661-580-715.000	SOCIAL SECURITY	9,577	10,184	9,591	9,591	10,487
661-580-716.000	HEALTH INSURANCE	42,576	50,954	68,939	68,939	75,136
661-580-717.000	LIFE INSURANCE	337	327	385	385	425
661-580-718.000	RETIREMENT SYSTEM	57,771	54,108	53,036	53,036	57,882
661-580-719.000	UNEMPLOYMENT COMP	11	12	12	12	12
661-580-720.000	WORKER'S COMPENSATION	1,962	1,673	2,050	2,050	2,035
661-580-727.000	OFFICE SUPPLIES	1,539	1,436	1,500	1,500	1,500
661-580-741.000	UNIFORMS	1,208	1,726	1,700	2,500	2,500
661-580-744.000	TOOLS	3,165	5,718	7,000	3,500	3,500
661-580-782.000	MATERIAL AND SUPPLIES	230,285	231,628	250,000	250,000	250,000
661-580-802.000	AUDITING	1,760	1,160	1,550	1,550	1,650
661-580-807.000	OTHER PROFESSIONAL SERVICE	6,369		4,500		
661-580-815.000	OTHER CONTRACTUAL SERVICE	21,789	24,393	50,000	55,000	55,000
661-580-825.000	ADMINISTRATION FEE	24,863	24,649	25,879	25,879	69,068
661-580-830.000	CONFERENCES & WKSHOPS		801	750	1,500	1,500
661-580-874.000	RETIREE HEALTH INSURANCE	19,933	14,292	41,979	41,979	34,024
661-580-874.200	RETIREE HLTH HSP EMPLR MTCH	1,725	2,035	3,640	3,640	3,921
661-580-920.000	ELECTRIC	1,459	1,606	1,800	1,800	2,000
661-580-921.000	GAS	3,151	2,831	8,000	3,200	3,500
661-580-922.000	TELEPHONE	360	360	360	360	360
661-580-923.000	WATER AND SEWER	763	805	550	550	600
661-580-930.000	BUILDING & GROUNDS MAINT	17,408	4,796	10,000	10,000	10,000
661-580-943.000	EQUIPMENT RENTAL - PHONE	551	583	410	410	530
661-580-945.000	EQUIPMENT RENTAL-COMPUTER	3,455	3,561	4,225	4,225	4,229

		2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ADOPTED BUDGET
661-580-960.000	OTHER MISC EXPENSE	1,602	870	2,000	2,000	2,000
661-580-968.300	DEPRECIATION-MACH & EQUIP	285,814	294,155	290,000	294,000	294,000
661-580-969.200	AUTOMOBILE INSURANCE	47,550	24,274	49,946	47,536	69,635
661-580-974.000	LAND IMPROVEMENTS			31,250	31,250	3,000
661-580-976.000	MACHINERY & EQUIPMENT	(0)		453,500	453,500	949,000
TOTAL APPROPRIATIONS		913,382	894,467	1,498,256	1,493,596	2,040,605
ESTIMATED REVENUES - FUND 661		1,200,665	1,232,404	1,122,066	1,127,569	1,110,939
APPROPRIATIONS - FUND 661		913,382	894,467	1,498,256	1,493,596	2,040,605
NET OF REV/APPROP - FUND 661		287,283	337,937	(376,190)	(366,027)	(929,666)
ENDING WKING CAPITAL (LESS DEPRECIATION)		780,036	993,087		921,060	285,394
WORKING CAPITAL AS A % OF EXPENDITURES		85%	111%	61%	62%	14%
ESTIMATED REVENUES - ALL FUNDS		23,688,112	26,446,122	25,359,119	27,990,691	31,522,340
APPROPRIATIONS - ALL FUNDS		23,054,725	23,019,118	28,457,600	29,418,056	37,405,931
NET OF REV/APPROP - ALL FUNDS		633,387	3,427,004	(3,098,481)	(1,427,365)	(5,883,591)