

**City of Tawas City**

**2023-2024  
General/Special Appropriations Act  
&  
Adopted Budget**

**CITY OF TAWAS CITY  
2023-2024  
General Appropriations  
Resolution**

WHEREAS, Pursuant to PA 43 MCL 141.412 to 141.415, a notice of public hearing on the proposed budget was published in the Iosco County News-Herald on April 12, 2023 and a public hearing on the proposed budget was held on May 4, 2023, and

WHEREAS, the City Council shall cause to be levied and collected the general property tax on all real and personal property within the City upon the 2023 tax roll an allocated millage of 18.5906 mills for general operations and voted millage of .4667 for Mosquito Control, and

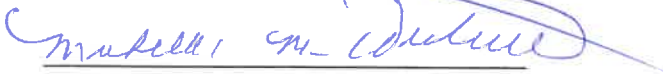
WHEREAS, the estimated totals are hereby appropriated to meet the revenues and expenditures, and

THEREFORE, BE IT RESOLVED, the City Council does hereby adopt the 2023-2024 fiscal year budgets for various funds by line item on a departmental level by activity for the following estimated total revenues and expenditures:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund	2,248,958	2,176,670
Cemetery Trust Fund	50	50
Major Street Fund	318,785	318,785
Local Street Fund	233,875	233,875
Police Fund (TPA MERS Pension)	69,816	69,816
Mosquito Control Fund	31,585	24,000
Library Fund	108,310	108,310

BE IT FURTHER RESOLVED, Pursuant to Section 2 of Act 503 of 1982, the City Council authorizes a 1% administrative fee to be added to the total assessed taxable value of real and personal property within the City of Tawas City for the collection of the 2023 tax roll.

Motion made by Nagy, seconded by Lesinski to adopt the forgoing resolution and General Appropriations Act. Yes: Klenow, Lesinski, Masich, Nagy, Russo, Coon and McMurray.



Michelle M. Westcott  
Clerk

DATE: May 15, 2023

SBM # 1754

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000				
101-000-402.000	PROPERTY TAXES	1,089,448	1,159,704	1,228,680
101-000-447.000	PROPERTY TAX ADMIN FEES	26,844	28,211	28,000
101-000-502.100	USDA RURAL DEVELOPMENT GRANT	23,800		
101-000-528.000	OTHER FEDERAL GRANTS		30,870	
101-000-540.100	STATE GRANT	1,122,222		
101-000-548.000	LIQUOR LICENSE FEES	3,827	3,792	4,000
101-000-573.000	PPT REIMBURSEMENT (LOCAL COMM STAI	44,213	20,218	20,000
101-000-574.000	STATE REVENUE SHARING/CONSTITUTIO	194,355	199,935	200,525
101-000-574.100	CVTRS REVENUE	33,882	35,914	39,135
101-000-582.000	ASSESSING CONTRACT FEES	44,854		
101-000-583.000	FIRE CONTRACT FEES	157,130	146,642	155,340
101-000-586.000	POLICE CONTRACT FEES		3,645	5,040
101-000-606.000	FRANCHISE FEES	34,594	34,014	34,000
101-000-607.000	TRAILER PARK FEES	463	386	400
101-000-613.000	MISCELLANEOUS	26,676	29,000	18,000
101-000-613.100	MISC FEES PLANNING & ZONING	2,449	2,500	2,500
101-000-614.000	FIRE RESPONSE FEES/MISC	7,218	6,935	4,000
101-000-615.000	PENALTIES	2,021	2,318	2,100
101-000-616.000	POLICE MISC FEES	594	5,300	1,500
101-000-616.100	POLICE MISC FEES - WRT STIPEND	1,800	800	
101-000-628.000	REFUSE COLLECTION FEES	93,329	100,060	106,035
101-000-636.000	CEMETERY OPENINGS	3,750	3,500	3,500
101-000-637.000	PARK RESERVATION FEES	2,530	1,600	2,000
101-000-643.000	CEMETERY SALES	5,195	5,000	4,000
101-000-657.000	DISTRICT COURT FINES ORDINANCE	3,835	5,800	5,500
101-000-657.100	DISTRICT COURT FINES - OUIL	1,755	2,000	2,000
101-000-657.200	CIVIL INFRACTION ORDINANCE FINES		250	200
101-000-659.000	RESTITUTIONS	600	229	500
101-000-665.000	INTEREST	2,680	20,000	20,000
101-000-667.000	RENT	2,070		
101-000-670.000	STREET EQUIPMENT RENTAL	116,545	150,000	165,000
101-000-670.100	STREET BENEFITS	42,919	60,000	81,000
101-000-670.200	TRUNKLINE OVERHEAD	13,733	13,600	15,000
101-000-671.000	LEASE REVENUE	10,864	1,750	18,250
101-000-671.100	LEASE INTEREST INCOME	435	70	730
101-000-673.000	SALE OF ASSETS		34,773	500
101-000-674.000	VETERANS MEMORIAL DONATIONS	5,001	5,000	5,000
101-000-674.100	PRIVATE CONTRIBUTIONS AND DONATIO	36,311	3,305	
101-000-687.000	REBATES & REFUNDS	12,259	1,600	1,800
101-000-692.000	TRANSFER FROM RESERVES		151,818	74,673
101-000-699.151	CONTRIBUTION FROM CEMETERY		30	50
Totals for dept 000 -		3,170,201	2,270,569	2,248,958
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,170,201</b>	<b>2,270,569</b>	<b>2,248,958</b>
<b>APPROPRIATIONS</b>				
Dept 101 - CITY COUNCIL				
101-101-702.000	PERSONAL SERVICES	7,590	8,230	8,590
101-101-714.000	EMPLOYERS SOCIAL SECURITY	581	630	660
101-101-750.200	SUPPLIES - MISCELLANEOUS	500	500	500
101-101-900.000	PRINTING & PUBLISHING	1,857	5,000	3,925
101-101-913.000	TRAINING	75		500
101-101-915.000	MEMBERSHIPS	85	100	100
101-101-955.000	MISCELLANEOUS	821		150
Totals for dept 101 - CITY COUNCIL		11,509	14,460	14,425
Dept 172 - CITY MANAGER				
101-172-702.000	PERSONAL SERVICES	51,307	53,705	59,060
101-172-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-172-714.000	EMPLOYERS SOCIAL SECURITY	4,142	4,110	4,520
101-172-715.000	PENSION	14,571	16,175	18,175
101-172-720.000	AUTO ALLOWANCE	4,800	4,800	4,800
101-172-725.000	STD LIFE AD+D INSURANCE	501	540	560
101-172-725.100	LIFE INSURANCE	377	377	377
101-172-850.000	COMMUNICATIONS TELEPHONE CELL RAD	420	420	420
101-172-913.000	TRAINING	299		300
101-172-915.000	MEMBERSHIPS	525	900	1,000
101-172-955.000	MISCELLANEOUS	199	25	50
Totals for dept 172 - CITY MANAGER		77,145	81,062	89,272
Dept 215 - CLERK				
101-215-702.000	PERSONAL SERVICES	28,772	30,200	32,750
101-215-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-215-714.000	EMPLOYERS SOCIAL SECURITY	2,081	2,308	2,505
101-215-715.000	PENSION	5,809	6,300	6,980

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## BUDGET REPORT FOR CITY OF TAWAS CITY

User: TREASURER

Fund: 101 GENERAL FUND

DB: Tawas

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>				
Dept 215 - CLERK				
101-215-718.000	HEALTH INSURANCE	9,378	10,185	10,830
101-215-718.200	DENTAL INSURANCE	426	465	500
101-215-718.300	VISION INSURANCE	128	130	135
101-215-725.000	STD LIFE AD+D INSURANCE	316	342	380
101-215-861.000	TRANSPORTATION - MILEAGE REIMBURSE		141	150
101-215-913.000	TRAINING		533	1,205
101-215-915.000	MEMBERSHIPS	120	150	150
Totals for dept 215 - CLERK		47,034	50,764	55,595
Dept 223 - AUDITING				
101-223-801.000	CONTRACTUAL SERVICES	9,415	8,135	9,500
Totals for dept 223 - AUDITING		9,415	8,135	9,500
Dept 243 - PROPERTY DESC DEPT - TAX ROLL				
101-243-750.200	SUPPLIES - MISCELLANEOUS	810	1,025	1,100
101-243-801.000	CONTRACTUAL SERVICES	1,437	1,485	1,525
Totals for dept 243 - PROPERTY DESC DEPT - TAX ROI		2,247	2,510	2,625
Dept 247 - BOARD OF REVIEW				
101-247-861.000	TRANSPORTATION - MILEAGE REIMBURSE			125
101-247-900.000	PRINTING & PUBLISHING	331	500	500
101-247-912.000	FEES (NONE FICA)	180	180	525
101-247-913.000	TRAINING	30		100
Totals for dept 247 - BOARD OF REVIEW		541	680	1,250
Dept 253 - TREASURER				
101-253-702.000	PERSONAL SERVICES	28,773	30,200	32,750
101-253-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-253-714.000	EMPLOYERS SOCIAL SECURITY	2,081	2,308	2,505
101-253-715.000	PENSION	5,809	6,300	6,980
101-253-718.000	HEALTH INSURANCE	9,378	10,185	10,830
101-253-718.200	DENTAL INSURANCE	426	465	500
101-253-718.300	VISION INSURANCE	128	130	135
101-253-725.000	STD LIFE AD+D INSURANCE	316	342	380
101-253-861.000	TRANSPORTATION - MILEAGE REIMBURSE	124	159	
101-253-913.000	TRAINING	1,405	238	500
101-253-915.000	MEMBERSHIPS	280	328	330
Totals for dept 253 - TREASURER		48,724	50,665	54,920
Dept 257 - ASSESSOR				
101-257-702.000	PERSONAL SERVICES	65,626	33,130	32,530
101-257-712.000	UNEMPLOYMENT INSURANCE	6	10	10
101-257-714.000	EMPLOYERS SOCIAL SECURITY	4,776	2,535	2,490
101-257-715.000	PENSION	8,752	4,230	4,230
101-257-718.000	HEALTH INSURANCE	8,822	9,636	10,130
101-257-718.200	DENTAL INSURANCE	306	335	365
101-257-718.300	VISION INSURANCE	72	73	80
101-257-725.000	STD LIFE AD+D INSURANCE	465	190	295
101-257-750.200	SUPPLIES - MISCELLANEOUS	1,397	1,100	1,500
101-257-801.000	CONTRACTUAL SERVICES	1,668	1,730	1,790
101-257-861.000	TRANSPORTATION - MILEAGE REIMBURSE		200	200
101-257-913.000	TRAINING			200
101-257-915.000	MEMBERSHIPS	175	175	175
Totals for dept 257 - ASSESSOR		92,065	53,344	53,995
Dept 262 - ELECTIONS				
101-262-702.000	PERSONAL SERVICES		5,260	9,120
101-262-714.000	EMPLOYERS SOCIAL SECURITY			100
101-262-750.200	SUPPLIES - MISCELLANEOUS	2,251	2,500	3,000
101-262-801.000	CONTRACTUAL SERVICES	615	2,865	1,515
101-262-900.000	PRINTING & PUBLISHING		282	200
Totals for dept 262 - ELECTIONS		2,866	10,907	13,935
Dept 265 - BUILDING AND GROUNDS				
101-265-702.000	PERSONAL SERVICES	4,330	5,045	4,300
101-265-712.000	UNEMPLOYMENT INSURANCE	2	5	5
101-265-714.000	EMPLOYERS SOCIAL SECURITY	328	390	330
101-265-750.400	JANITORIAL SUPPLIES	288	600	600
101-265-801.000	CONTRACTUAL SERVICES	1,662	375	
101-265-850.000	COMMUNICATIONS TELEPHONE CELL RAD]	1,000	1,100	1,200
101-265-852.000	OTHER MISC COMM - INTERNET	1,440	1,480	1,800
101-265-920.000	ELECTRIC	5,096	5,600	5,600
101-265-921.000	NATURAL GAS	1,713	1,860	1,860
101-265-922.000	WATER/SEWER	875	892	900
101-265-930.000	BUILDING REPAIRS	3,044	1,300	1,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>				
Dept 265 - BUILDING AND GROUNDS				
101-265-934.000	REPAIRS & MAINTENANCE OTHER	1,554	2,400	3,100
Totals for dept 265 - BUILDING AND GROUNDS		21,332	21,047	20,695
Dept 266 - ATTORNEY				
101-266-801.000	CONTRACTUAL SERVICES	13,873	10,000	7,500
Totals for dept 266 - ATTORNEY		13,873	10,000	7,500
Dept 267 - ADMINISTRATION - CITY HALL				
101-267-702.000	PERSONAL SERVICES	9,771	10,645	14,610
101-267-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-267-714.000	EMPLOYERS SOCIAL SECURITY	715	815	1,120
101-267-715.000	PENSION	6,819	7,810	8,070
101-267-718.000	HEALTH INSURANCE	13,208	9,307	9,905
101-267-718.100	HRA REIMBURSEMENT/HSA CONTRIBUTION	11,000	9,000	8,000
101-267-718.200	DENTAL INSURANCE	461	329	345
101-267-718.300	VISION INSURANCE	107	73	80
101-267-724.000	WORKERS COMPENSATION	30,235	15,000	8,000
101-267-725.000	STD LIFE AD+D INSURANCE	365	385	400
101-267-725.100	LIFE INSURANCE	69	69	69
101-267-750.000	OFFICE SUPPLIES	3,803	7,750	7,750
101-267-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF		4,431	
101-267-801.000	CONTRACTUAL SERVICES	1,371	14,100	3,620
101-267-861.000	TRANSPORTATION - MILEAGE REIMBURSE			100
101-267-913.000	TRAINING	69		500
101-267-934.000	REPAIRS & MAINTENANCE OTHER	1,009	1,000	1,000
101-267-938.000	COMPUTER REPAIRS EQUIPMENT	3,564	4,000	14,060
101-267-955.000	MISCELLANEOUS	380	50	200
101-267-965.000	GENERAL INSURANCE	5,755	5,204	6,050
101-267-965.100	BOND COSTS	268	288	305
Totals for dept 267 - ADMINISTRATION - CITY HALL		88,970	90,261	84,189
Dept 301 - POLICE DEPARTMENT				
101-301-702.000	PERSONAL SERVICES	215,866	262,765	242,600
101-301-712.000	UNEMPLOYMENT INSURANCE	37	40	40
101-301-714.000	EMPLOYERS SOCIAL SECURITY	16,236	20,105	18,560
101-301-715.000	PENSION	16,253	22,710	18,410
101-301-718.000	HEALTH INSURANCE	16,672	9,950	8,620
101-301-718.100	HEALTH INSURANCE STIPEND - POLICE			7,280
101-301-718.200	DENTAL INSURANCE	963	532	710
101-301-718.300	VISION INSURANCE	207	133	130
101-301-724.000	WORKERS COMPENSATION		7,200	4,500
101-301-725.000	STD LIFE AD+D INSURANCE	1,136	1,400	1,400
101-301-750.000	OFFICE SUPPLIES	1,474	1,000	1,200
101-301-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF	570	2,480	750
101-301-750.400	JANITORIAL SUPPLIES	339	300	300
101-301-750.500	SAFETY TRAINING SUPPLIES	907	500	500
101-301-754.000	FIRE ARMS & TASERS	2,895	1,800	2,400
101-301-759.000	GAS FUEL & FLUIDS	13,505	18,000	18,000
101-301-767.000	UNIFORMS	5,212	4,000	2,300
101-301-767.100	UNIFORMS - DRY CLEANING	216	250	500
101-301-801.000	CONTRACTUAL SERVICES	3,508	4,306	6,300
101-301-801.300	CONTRACTUAL SERVICES - ATTORNEY	4,330	4,000	4,000
101-301-801.400	AUDIT FEES (TPA)	2,888		
101-301-850.000	COMMUNICATIONS TELEPHONE CELL RAD	2,137	2,285	2,285
101-301-852.000	OTHER MISC COMM - INTERNET	2,686	2,800	2,880
101-301-861.000	TRANSPORTATION - MILEAGE REIMBURSE		93	
101-301-913.000	TRAINING	2,550	2,600	1,400
101-301-915.000	MEMBERSHIPS	115	115	230
101-301-920.000	ELECTRIC	2,565	2,700	2,700
101-301-921.000	NATURAL GAS	1,236	1,200	1,200
101-301-922.000	WATER/SEWER	489	665	680
101-301-930.000	BUILDING REPAIRS	433	500	300
101-301-931.000	EQUIPMENT REPAIRS	30	50	100
101-301-932.000	VEHICLE REPAIRS	2,055	4,500	4,500
101-301-934.000	REPAIRS & MAINTENANCE OTHER	2,689	4,000	3,750
101-301-934.100	RADIO/PAGER MAINTENANCE	75	200	500
101-301-938.000	COMPUTER REPAIRS EQUIPMENT	1,513	2,180	3,370
101-301-955.000	MISCELLANEOUS	444		
101-301-965.000	GENERAL INSURANCE	7,800	8,805	9,200
101-301-977.000	EQUIPMENT/TOOLS	1,646		
101-301-980.000	CAPITAL OUTLAY/EQUIPMENT	48,601	28,000	
101-301-980.100	CAPITAL OUTLAY - BUILDING	43,587	1,152	
101-301-981.000	VEHICLE PURCHASES		45,000	
101-301-991.000	PRINCIPAL PAYMENTS	11,052	11,052	11,053
101-301-991.100	PRINCIPAL PAYMENTS - BUILDING	13,334	13,767	14,065

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>				
Dept 301 - POLICE DEPARTMENT				
101-301-994.100	INTEREST PAYMENT - BUILDING	7,694	7,262	6,964
101-301-994.300	INTEREST PAYMENTS	560	420	281
Totals for dept 301 - POLICE DEPARTMENT		456,505	500,817	403,958
Dept 302 - TPA PENSION/EXPENSES				
101-302-712.000	UNEMPLOYMENT INSURANCE		7,240	
101-302-717.100	PENSION - MERS DB UNFUNDED (TPA)		39,924	34,908
101-302-801.400	AUDIT FEES (TPA)		2,900	2,900
Totals for dept 302 - TPA PENSION/EXPENSES			50,064	37,808
Dept 336 - FIRE DEPARTMENT				
101-336-702.000	PERSONAL SERVICES	88,774	82,000	82,000
101-336-712.000	UNEMPLOYMENT INSURANCE	2	5	5
101-336-714.000	EMPLOYERS SOCIAL SECURITY	6,789	6,270	6,300
101-336-724.000	WORKERS COMPENSATION		5,124	3,800
101-336-750.200	SUPPLIES - MISCELLANEOUS	212	200	400
101-336-750.300	MEDICAL SUPPLIES	367	1,000	1,000
101-336-758.000	DIESEL FUEL	4,790	6,000	6,000
101-336-767.000	UNIFORMS	99	550	600
101-336-801.000	CONTRACTUAL SERVICES	862	1,100	1,000
101-336-852.000	OTHER MISC COMM - INTERNET	1,350	1,480	1,560
101-336-913.000	TRAINING	1,087	1,000	1,000
101-336-915.000	MEMBERSHIPS	75	75	100
101-336-920.000	ELECTRIC	2,595	2,800	2,800
101-336-921.000	NATURAL GAS	4,728	5,500	6,000
101-336-922.000	WATER/SEWER	541	720	800
101-336-930.000	BUILDING REPAIRS	2,950	8,000	2,500
101-336-931.000	EQUIPMENT REPAIRS	3,476	4,500	4,500
101-336-931.100	EQUIPMENT TESTING REPAIRS	7,482	9,500	10,000
101-336-932.000	VEHICLE REPAIRS	11,533	13,000	20,000
101-336-934.000	REPAIRS & MAINTENANCE OTHER	1,856	3,500	1,900
101-336-934.100	RADIO/PAGER MAINTENANCE	467	4,000	2,500
101-336-938.000	COMPUTER REPAIRS EQUIPMENT		33	40
101-336-940.000	RENTS & LEASES		2,000	2,000
101-336-955.000	MISCELLANEOUS	1,683	1,200	1,500
101-336-965.000	GENERAL INSURANCE	6,700	4,600	7,035
101-336-977.000	EQUIPMENT/TOOLS	14,912	13,000	18,000
101-336-980.100	CAPITAL EQUIPMENT - FUTURE PURCHASE		50,090	49,975
101-336-991.000	PRINCIPAL PAYMENTS -2020 FIRE TRU	47,748	49,691	51,714
101-336-994.300	INTEREST PAYMENTS	20,625	18,682	16,660
Totals for dept 336 - FIRE DEPARTMENT		231,703	295,620	301,689
Dept 338 - DIVE TEAM				
101-338-702.000	PERSONAL SERVICES	2,240	8,000	7,000
101-338-712.000	UNEMPLOYMENT INSURANCE		5	5
101-338-714.000	EMPLOYERS SOCIAL SECURITY	171	615	540
101-338-750.200	SUPPLIES - MISCELLANEOUS		1,500	1,000
101-338-758.000	DIESEL FUEL		500	500
101-338-913.000	TRAINING	11,640	5,000	3,000
101-338-931.100	EQUIPMENT TESTING REPAIRS		3,500	3,500
101-338-955.000	MISCELLANEOUS	835	1,500	1,000
101-338-977.000	CAPITAL EQUIPMENT/TOOLS	43,045	12,000	4,500
Totals for dept 338 - DIVE TEAM		57,931	32,620	21,045
Dept 441 - DEPARTMENT OF PUBLIC WORKS				
101-441-702.000	PERSONAL SERVICES	49,937	66,000	63,845
101-441-702.001	PERSONAL SERVICES - COMPOST	5,957	8,465	10,110
101-441-710.000	VACATION PAY	15,035	16,740	17,160
101-441-710.200	SICK PAY	9,199	8,180	9,000
101-441-711.000	HOLIDAY PAY	11,007	11,095	14,060
101-441-712.000	UNEMPLOYMENT INSURANCE	15	30	30
101-441-714.000	EMPLOYERS SOCIAL SECURITY	6,874	8,000	8,670
101-441-715.000	PENSION	26,335	30,630	35,525
101-441-718.000	HEALTH INSURANCE	49,972	53,965	56,765
101-441-718.200	DENTAL INSURANCE	3,144	3,513	3,515
101-441-718.300	VISION INSURANCE	477	506	530
101-441-721.000	UNIFORMS		500	500
101-441-725.000	STD LIFE AD+D INSURANCE	1,868	2,410	2,500
101-441-750.000	OFFICE SUPPLIES	408	1,000	500
101-441-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF	4,342	5,000	7,000
101-441-750.500	SAFETY TRAINING SUPPLIES	764	1,800	4,000
101-441-758.000	DIESEL FUEL	8,530	9,000	14,000
101-441-759.000	GAS FUEL & FLUIDS	19,875	26,000	26,000
101-441-801.000	CONTRACTUAL SERVICES	523	550	600
101-441-850.000	COMMUNICATIONS TELEPHONE CELL RAD	3,304	3,400	3,180

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>				
Dept 441 - DEPARTMENT OF PUBLIC WORKS				
101-441-852.000	OTHER MISC COMM - INTERNET	1,080	1,100	1,140
101-441-913.000	TRAINING		2,255	1,000
101-441-920.000	ELECTRIC	2,114	2,500	3,000
101-441-921.000	NATURAL GAS	5,117	5,300	6,000
101-441-930.000	BUILDING REPAIRS	14,588	80,000	2,500
101-441-931.000	EQUIPMENT REPAIRS	12,649	8,000	10,000
101-441-932.000	VEHICLE REPAIRS	6,104	13,000	17,300
101-441-934.000	REPAIRS & MAINTENANCE OTHER	889	1,000	1,000
101-441-934.400	WINTER MAINTENANCE	2,503	3,000	3,000
101-441-938.000	COMPUTER REPAIRS EQUIPMENT		184	200
101-441-955.000	MISCELLANEOUS	742	1,940	1,800
101-441-965.000	GENERAL INSURANCE	9,860	8,890	10,000
101-441-976.000	CAPITAL EQUIPMENT VEHICLES			60,000
101-441-991.000	PRINCIPAL PAYMENTS	42,822		
101-441-994.300	INTEREST PAYMENTS	1,216		
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		317,250	383,953	394,430
Dept 448 - STREET LIGHTING				
101-448-920.100	STREET/PATHWAY LIGHTING	42,295	45,000	45,900
Totals for dept 448 - STREET LIGHTING		42,295	45,000	45,900
Dept 528 - RUBBISH COLLECTION/DISPOSAL				
101-528-801.000	CONTRACTUAL SERVICES	91,732	99,975	105,000
Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL		91,732	99,975	105,000
Dept 567 - CEMETERY				
101-567-702.000	PERSONAL SERVICES	10,617	13,000	16,400
101-567-712.000	UNEMPLOYMENT INSURANCE	4	5	5
101-567-714.000	EMPLOYERS SOCIAL SECURITY	805	995	1,255
101-567-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF	1,678	3,000	3,000
101-567-801.000	CONTRACTUAL SERVICES	2,955	3,500	3,500
101-567-920.000	ELECTRIC	355	330	370
101-567-955.000	MISCELLANEOUS		8	720
101-567-974.000	IMPROVEMENTS - MARSH	6,780	15,000	6,300
Totals for dept 567 - CEMETERY		23,194	35,838	31,550
Dept 701 - PLANNING				
101-701-702.000	PERSONAL SERVICES	7,227	8,015	10,305
101-701-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-701-714.000	EMPLOYERS SOCIAL SECURITY	530	615	790
101-701-801.000	CONTRACTUAL SERVICES	6,650	1,500	1,500
101-701-900.000	PRINTING & PUBLISHING	80	1,000	1,000
101-701-913.000	TRAINING			250
101-701-915.000	MEMBERSHIPS	65	60	60
101-701-955.000	MISCELLANEOUS	70		100
Totals for dept 701 - PLANNING		14,623	11,195	14,010
Dept 702 - ZONING				
101-702-702.000	PERSONAL SERVICES	7,226	8,015	10,305
101-702-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-702-714.000	EMPLOYERS SOCIAL SECURITY	529	615	790
101-702-750.000	OFFICE SUPPLIES	83	100	150
101-702-801.000	CONTRACTUAL SERVICES	5,459	1,500	1,500
101-702-900.000	PRINTING & PUBLISHING	74	300	300
101-702-913.000	TRAINING			250
101-702-955.000	MISCELLANEOUS	150	100	150
Totals for dept 702 - ZONING		13,522	10,635	13,450
Dept 708 - COMMUNITY PROMOTIONS				
101-708-750.700	DECORATIONS	1,300	1,800	1,800
101-708-801.000	CONTRACTUAL SERVICES	450	400	400
101-708-955.000	MISCELLANEOUS	3,000	3,000	3,000
Totals for dept 708 - COMMUNITY PROMOTIONS		4,750	5,200	5,200
Dept 751 - PARKS AND RECREATION				
101-751-702.000	PERSONAL SERVICES	68,849	82,280	86,650
101-751-712.000	UNEMPLOYMENT INSURANCE	10	20	20
101-751-714.000	EMPLOYERS SOCIAL SECURITY	5,189	6,295	6,650
101-751-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF	20,920	18,225	18,500
101-751-750.400	JANITORIAL SUPPLIES	2,868	3,000	3,500
101-751-801.000	CONTRACTUAL SERVICES	21,069	48,875	6,000
101-751-913.000	TRAINING		432	500
101-751-920.000	ELECTRIC	9,277	10,000	10,500
101-751-920.100	STREET/PATHWAY LIGHTING	1,428	2,500	2,500
101-751-921.000	NATURAL GAS	92		

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BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 751 - PARKS AND RECREATION				
101-751-922.000	WATER/SEWER	476	650	660
101-751-930.000	BUILDING REPAIRS		3,000	3,000
101-751-931.000	EQUIPMENT REPAIRS	4,574	750	750
101-751-934.000	REPAIRS & MAINTENANCE OTHER	5,687	8,975	4,500
101-751-934.200	SOCCER FIELD	6,387	8,258	10,900
101-751-934.500	BALLFIELD REPAIRS	559	1,000	1,000
101-751-940.000	RENTS & LEASES	2	27	27
101-751-960.000	VETERANS RECOGNITION EXPENSES	8,187	9,000	9,000
101-751-980.000	CAPITAL OUTLAY	1,436,199		
Totals for dept 751 - PARKS AND RECREATION		1,591,773	203,287	164,657
Dept 966 - TRANSFERS OUT				
101-966-995.203	TRANSFER TO LOCAL STREETS		38,000	68,000
101-966-995.207	TRANSFER TO COMPONENT UNIT - TPA	20,043	39,925	34,908
101-966-995.370	TRANSFER TO GOLT REFUND BOND SERIE	126,992	124,605	127,164
Totals for dept 966 - TRANSFERS OUT		147,035	202,530	230,072
TOTAL APPROPRIATIONS		3,408,034	2,270,569	2,176,670
NET OF REVENUES/APPROPRIATIONS - FUND 101		(237,833)		72,288



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BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 151 CEMETERY TRUST FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
151-000-643.000	CEMETERY SALES	55	50	50
151-000-665.000	INTEREST		35	
Totals for dept 000 -		55	85	50
TOTAL ESTIMATED REVENUES		55	85	50
APPROPRIATIONS				
Dept 000				
151-000-995.101	TRANSFER TO GENERAL FUND		50	50
Totals for dept 000 -			50	50
TOTAL APPROPRIATIONS			50	50
NET OF REVENUES/APPROPRIATIONS - FUND 151		55	35	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000				
202-000-546.000	STATE ACT 51	216,903	230,110	239,680
202-000-546.100	STATE REVENUE - METRO ACT	9,960	9,700	9,700
202-000-550.000	TRUNKLINE	67,125	55,000	57,000
202-000-574.000	OTHER STATE REVENUE	3,848	3,913	3,920
202-000-613.000	MISCELLANEOUS	4,041	3,150	
202-000-665.000	INTEREST		650	500
202-000-692.000	TRANSFER FROM RESERVES		31,807	7,985
Totals for dept 000 -		301,877	334,330	318,785
<b>TOTAL ESTIMATED REVENUES</b>		301,877	334,330	318,785
<b>APPROPRIATIONS</b>				
Dept 000				
202-000-702.000	PERSONAL SERVICES	9,475	10,158	12,105
202-000-712.000	UNEMPLOYMENT INSURANCE	1	5	5
202-000-714.000	EMPLOYERS SOCIAL SECURITY	692	780	930
202-000-801.400	AUDIT FEES	1,500	1,530	1,540
202-000-965.000	GENERAL INSURANCE	800	800	840
Totals for dept 000 -		12,468	13,273	15,420
Dept 463 - ROUTINE MAINTENANCE				
202-463-702.000	PERSONAL SERVICES	16,422	18,760	20,280
202-463-712.000	UNEMPLOYMENT INSURANCE	2	5	5
202-463-714.000	EMPLOYERS SOCIAL SECURITY	1,240	1,440	1,555
202-463-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEI	3,245	7,500	13,300
202-463-751.000	STORM DRAINS/CATCH BASINS	2,953	3,000	1,800
202-463-751.100	SIDEWALKS AND DITCHES	5,347	4,066	
202-463-801.000	CONTRACTUAL SERVICES	42,177	98,000	50,200
202-463-913.000	TRAINING			100
202-463-940.100	EQUIPMENT RENTAL	20,019	27,000	27,000
202-463-940.200	BENEFIT OVERHEAD	5,866	15,000	15,000
Totals for dept 463 - ROUTINE MAINTENANCE		97,271	174,771	129,240
Dept 473 - BRIDGE MAINTENANCE				
202-473-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEI		1,000	1,000
202-473-801.000	CONTRACTUAL SERVICES	305,399		20,700
Totals for dept 473 - BRIDGE MAINTENANCE		305,399	1,000	21,700
Dept 474 - TRAFFIC SIGNS & SIGNALS				
202-474-750.600	STREET SIGNS	1,360	2,000	1,550
202-474-801.000	CONTRACTUAL SERVICES	4,294	4,594	4,885
Totals for dept 474 - TRAFFIC SIGNS & SIGNALS		5,654	6,594	6,435
Dept 478 - WINTER MAINTENANCE				
202-478-702.000	PERSONAL SERVICES	3,228	4,500	3,550
202-478-712.000	UNEMPLOYMENT INSURANCE	1	5	5
202-478-714.000	EMPLOYERS SOCIAL SECURITY	245	345	275
202-478-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEI	5,799	5,567	6,400
202-478-940.100	EQUIPMENT RENTAL	10,437	16,000	16,000
202-478-940.200	BENEFIT OVERHEAD	8,835	4,000	4,000
Totals for dept 478 - WINTER MAINTENANCE		28,545	30,417	30,230
Dept 486 - TRUNKLINE ROUTINE MAINTENANCE				
202-486-702.000	PERSONAL SERVICES	7,851	8,890	9,490
202-486-712.000	UNEMPLOYMENT INSURANCE	2	5	5
202-486-714.000	EMPLOYERS SOCIAL SECURITY	594	680	730
202-486-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEI	6,467	2,500	2,500
202-486-940.100	EQUIPMENT RENTAL	11,579	13,000	13,000
202-486-940.200	BENEFIT OVERHEAD	7,568	9,000	9,000
Totals for dept 486 - TRUNKLINE ROUTINE MAINTENANCE		34,061	34,075	34,725
Dept 490 - TRUNKLINE WINTER MAINTENANCE				
202-490-702.000	PERSONAL SERVICES	4,832	5,900	5,275
202-490-712.000	UNEMPLOYMENT INSURANCE	2	5	5
202-490-714.000	EMPLOYERS SOCIAL SECURITY	364	450	405
202-490-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEI	6,683	6,530	7,500
202-490-940.100	EQUIPMENT RENTAL	12,264	15,000	15,000
202-490-940.200	BENEFIT OVERHEAD	6,165	7,000	7,000
Totals for dept 490 - TRUNKLINE WINTER MAINTENANCE		30,310	34,885	35,185
Dept 966 - TRANSFERS OUT				
202-966-995.203	TRANSFER TO LOCAL STREET		39,315	45,850
Totals for dept 966 - TRANSFERS OUT			39,315	45,850
<b>TOTAL APPROPRIATIONS</b>		513,708	334,330	318,785

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BUDGET REPORT FOR CITY OF TAWAS CITY  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 202		(211,831)		

BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000				
203-000-528.000	OTHER FEDERAL GRANTS		497	
203-000-546.000	STATE ACT 51	84,196	86,860	90,480
203-000-574.000	OTHER STATE REVENUE	1,494	1,478	1,500
203-000-613.000	MISCELLANEOUS	1,743	3,300	
203-000-665.000	INTEREST		100	200
203-000-692.000	TRANSFER FROM RESERVES		20,648	27,845
203-000-699.101	CONTRIBUTIONS FROM GENERAL FUND		38,000	68,000
203-000-699.202	CONTRIBUTION FROM MAJOR STREET		39,315	45,850
Totals for dept 000 -		87,433	190,198	233,875
<b>TOTAL ESTIMATED REVENUES</b>		<b>87,433</b>	<b>190,198</b>	<b>233,875</b>
<b>APPROPRIATIONS</b>				
Dept 000				
203-000-702.000	PERSONAL SERVICES	9,474	10,158	12,105
203-000-712.000	UNEMPLOYMENT INSURANCE	1	5	5
203-000-714.000	EMPLOYERS SOCIAL SECURITY	691	780	930
203-000-801.400	AUDIT FEES	700	725	725
203-000-965.000	GENERAL INSURANCE	400	400	420
Totals for dept 000 -		11,266	12,068	14,185
Dept 463 - ROUTINE MAINTENANCE				
203-463-702.000	PERSONAL SERVICES	17,024	18,920	27,100
203-463-712.000	UNEMPLOYMENT INSURANCE	1	5	5
203-463-714.000	EMPLOYERS SOCIAL SECURITY	1,286	1,450	2,075
203-463-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF	1,840	5,500	9,675
203-463-751.000	STORM DRAINS/CATCH BASINS	15,649	1,500	1,800
203-463-751.100	SIDEWALKS AND DITCHES	1,680	2,209	
203-463-801.000	CONTRACTUAL SERVICES	46,907	77,628	101,500
203-463-940.100	EQUIPMENT RENTAL	13,585	31,000	33,000
203-463-940.200	BENEFIT OVERHEAD	4,763	12,000	13,000
Totals for dept 463 - ROUTINE MAINTENANCE		102,735	150,212	188,155
Dept 474 - TRAFFIC SIGNS & SIGNALS				
203-474-750.600	STREET SIGNS	1,533		1,000
Totals for dept 474 - TRAFFIC SIGNS & SIGNALS		1,533		1,000
Dept 478 - WINTER MAINTENANCE				
203-478-702.000	PERSONAL SERVICES	4,963	5,000	4,670
203-478-712.000	UNEMPLOYMENT INSURANCE	2	5	5
203-478-714.000	EMPLOYERS SOCIAL SECURITY	373	383	360
203-478-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEF	5,799	5,530	6,500
203-478-940.100	EQUIPMENT RENTAL	13,454	14,000	15,000
203-478-940.200	BENEFIT OVERHEAD	2,799	3,000	4,000
Totals for dept 478 - WINTER MAINTENANCE		27,390	27,918	30,535
<b>TOTAL APPROPRIATIONS</b>		<b>142,924</b>	<b>190,198</b>	<b>233,875</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		<b>(55,491)</b>		

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BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 207 POLICE FUND (TPA MERS PENSION)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
207-000-584.000	CONTRIBUTIONS FROM EAST TAWAS	20,043	39,925	34,908
207-000-699.101	CONTRIBUTIONS FROM GENERAL FUND		39,925	34,908
Totals for dept 000 -		20,043	79,850	69,816
TOTAL ESTIMATED REVENUES		20,043	79,850	69,816
APPROPRIATIONS				
Dept 302 - TPA PENSION/EXPENSES				
207-302-717.100	PENSION - MERS DB UNFUNDED (TPA)	40,086	79,850	69,816
Totals for dept 302 - TPA PENSION/EXPENSES		40,086	79,850	69,816
TOTAL APPROPRIATIONS		40,086	79,850	69,816
NET OF REVENUES/APPROPRIATIONS - FUND 207		(20,043)		

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BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 240 MOSQUITO CONTROL FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
240-000-404.000	MOSQUITO MILLAGE	28,003	29,006	30,845
240-000-573.000	PPT REEIMBURSEMENT	1,356	498	500
240-000-665.000	INTEREST		100	240
Totals for dept 000 -		<u>29,359</u>	<u>29,604</u>	<u>31,585</u>
TOTAL ESTIMATED REVENUES		<u>29,359</u>	<u>29,604</u>	<u>31,585</u>
APPROPRIATIONS				
Dept 000				
240-000-801.500	APM MOSQUITO CONTROL	24,000	24,000	24,000
Totals for dept 000 -		<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
TOTAL APPROPRIATIONS		<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 240		<u>5,359</u>	<u>5,604</u>	<u>7,585</u>

BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 271 LIBRARY FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000				
271-000-581.000	DISTRICT LIBRARY REV. SHARING	45,083	48,008	55,000
271-000-665.000	INTEREST		400	900
271-000-692.000	TRANSFER FROM RESERVES		33,996	52,410
Totals for dept 000 -		45,083	82,404	108,310
<b>TOTAL ESTIMATED REVENUES</b>		<b>45,083</b>	<b>82,404</b>	<b>108,310</b>
<b>APPROPRIATIONS</b>				
Dept 000				
271-000-702.000	PERSONAL SERVICES	25,077	32,552	39,880
271-000-710.000	VACATION PAY	1,574	2,067	2,280
271-000-710.200	SICK PAY	1,167	1,000	1,200
271-000-711.000	HOLIDAY PAY	850	910	1,045
271-000-712.000	UNEMPLOYMENT INSURANCE	7	10	10
271-000-714.000	EMPLOYERS SOCIAL SECURITY	2,190	2,783	3,400
271-000-724.000	WORKERS COMPENSATION			75
271-000-750.200	SUPPLIES - MISCELLANEOUS	1,291	750	1,000
271-000-801.000	CONTRACTUAL SERVICES	350	1,147	4,020
271-000-850.000	COMMUNICATIONS TELEPHONE CELL RAD]	327	330	350
271-000-920.000	ELECTRIC	1,769	1,550	2,000
271-000-921.000	NATURAL GAS	1,273	1,700	1,800
271-000-922.000	WATER/SEWER	471	655	700
271-000-930.000	BUILDING REPAIRS	6,715	35,000	2,000
271-000-934.000	REPAIRS & MAINTENANCE OTHER	476	950	1,300
271-000-934.600	OUTDOOR LEARNING CENTER			46,000
271-000-965.000	GENERAL INSURANCE	800	1,000	1,250
Totals for dept 000 -		44,337	82,404	108,310
<b>TOTAL APPROPRIATIONS</b>		<b>44,337</b>	<b>82,404</b>	<b>108,310</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 271</b>		<b>746</b>		

**CITY OF TAWAS CITY  
2023-2024  
Special Appropriations  
Resolution**


WHEREAS, Pursuant to PA 43 MCL 141.412 to 141.415, a notice of public hearing on the proposed budget was published in the Iosco County News-Herald on April 12, 2023 and a public hearing on the proposed budget was held on May 4, 2023, and

WHEREAS, the estimated totals are hereby appropriated to meet the revenues and expenditures,

THEREFORE, BE IT RESOLVED, the City Council does hereby adopt the 2023-2024 fiscal year budgets for the Sewer and Water Funds by line item on a departmental level by activity and for the GOLT Refunding Bonds Series 2017 on a fund level for the following estimated total revenues and expenditures:

	<u>Revenues</u>	<u>Expenditures</u>
GOLT Refunding Bonds Series 2017	127,164	127,164
Sewer Fund	1,124,550	1,019,750
Water Fund	594,850	535,405

Motion made by Nagy, seconded by Lesinski to adopt the forgoing resolution and Special Appropriations Act. Yes: Klenow, Lesinski, Masich, Nagy, Russo, Coon and McMurray.

  
Michelle M. Westcott  
Clerk

DATE: May 15, 2023

SBM # 1755



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BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 370 GOLT REFUNDING BONDS SERIES 2017

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
370-000-699.101	CONTRIBUTIONS FROM GENERAL FUND	126,992	124,605	127,164
Totals for dept 000 -		126,992	124,605	127,164
TOTAL ESTIMATED REVENUES		126,992	124,605	127,164
APPROPRIATIONS				
Dept 000				
370-000-955.000	MISCELLANEOUS	500	500	500
370-000-991.000	PRINCIPAL PAYMENTS	110,000	110,000	115,000
370-000-994.300	INTEREST PAYMENTS	16,492	14,105	11,664
Totals for dept 000 -		126,992	124,605	127,164
TOTAL APPROPRIATIONS		126,992	124,605	127,164
NET OF REVENUES/APPROPRIATIONS - FUND 370				

BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 590 SEWER FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000				
590-000-528.000	OTHER FEDERAL GRANTS	28,595	77,177	89,350
590-000-602.000	CONNECTION FEES	1,200		2,200
590-000-604.000	SEWER CHARGES	737,710	965,000	986,000
590-000-613.000	MISCELLANEOUS	6,087	5,000	5,000
590-000-615.000	PENALTIES	10,957	17,000	17,000
590-000-665.000	INTEREST	1,674	33,000	25,000
Totals for dept 000 -		786,223	1,097,177	1,124,550
<b>TOTAL ESTIMATED REVENUES</b>		<b>786,223</b>	<b>1,097,177</b>	<b>1,124,550</b>
<b>APPROPRIATIONS</b>				
Dept 000				
590-000-702.000	PERSONAL SERVICES	77,699	84,440	92,900
590-000-712.000	UNEMPLOYMENT INSURANCE	9	15	15
590-000-714.000	EMPLOYERS SOCIAL SECURITY	5,728	6,460	7,110
590-000-724.000	WORKERS COMPENSATION			525
590-000-750.000	OFFICE SUPPLIES	3,994	4,000	4,500
590-000-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEH	33,628	20,000	13,400
590-000-750.500	SAFETY TRAINING SUPPLIES	161	750	900
590-000-801.000	CONTRACTUAL SERVICES	5,017	76,650	94,000
590-000-801.400	AUDIT FEES	3,950	4,025	4,600
590-000-801.600	TAWAS UTILITIES AUTHORITY	400,000	500,000	650,000
590-000-861.000	TRANSPORTATION - MILEAGE REIMBURSE			300
590-000-913.000	TRAINING	410	1,500	1,500
590-000-920.000	ELECTRIC	22,346	24,000	24,000
590-000-934.000	REPAIRS & MAINTENANCE OTHER	11,667	13,000	12,200
590-000-938.000	COMPUTER REPAIRS EQUIPMENT		1,000	2,700
590-000-940.100	EQUIPMENT RENTAL	20,102	24,000	24,000
590-000-940.200	BENEFIT OVERHEAD	11,493	13,328	16,000
590-000-955.000	MISCELLANEOUS			100
590-000-965.000	GENERAL INSURANCE	3,500	4,000	4,500
590-000-968.000	DEPRECIATION	48,028	68,585	60,000
590-000-977.000	CAPITAL EQUIPMENT			6,500
Totals for dept 000 -		647,732	845,753	1,019,750
<b>TOTAL APPROPRIATIONS</b>		<b>647,732</b>	<b>845,753</b>	<b>1,019,750</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 590</b>		<b>138,491</b>	<b>251,424</b>	<b>104,800</b>

BUDGET REPORT FOR CITY OF TAWAS CITY  
 Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 PROJECTED ACTIVITY	2023-24 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000				
591-000-602.000	CONNECTION FEES	1,200		2,050
591-000-603.000	WATER SALES	519,516	525,000	550,000
591-000-613.000	MISCELLANEOUS	1,894	8,000	8,000
591-000-615.000	PENALTIES	7,857	9,800	9,800
591-000-665.000	INTEREST	3,388	36,000	25,000
Totals for dept 000 -		533,855	578,800	594,850
<b>TOTAL ESTIMATED REVENUES</b>		<b>533,855</b>	<b>578,800</b>	<b>594,850</b>
<b>APPROPRIATIONS</b>				
Dept 000				
591-000-702.000	PERSONAL SERVICES	59,773	71,995	74,325
591-000-712.000	UNEMPLOYMENT INSURANCE	6	15	15
591-000-714.000	EMPLOYERS SOCIAL SECURITY	4,362	5,510	5,690
591-000-724.000	WORKERS COMPENSATION			725
591-000-750.000	OFFICE SUPPLIES	4,153	4,200	4,500
591-000-750.100	MAINTENANCE SUPPLIES & EQUIP UNDEI	15,673	23,000	19,300
591-000-801.000	CONTRACTUAL SERVICES	17,180	44,550	42,000
591-000-801.400	AUDIT FEES	2,970	3,025	3,250
591-000-801.700	HSRUA OPERATING & MAINTENANCE	178,645	188,200	195,000
591-000-861.000	TRANSPORTATION - MILEAGE REIMBURSE		200	200
591-000-913.000	TRAINING	1,107	2,000	2,000
591-000-934.000	REPAIRS & MAINTENANCE OTHER	5,718	16,000	17,200
591-000-938.000	COMPUTER REPAIRS EQUIPMENT		1,000	2,700
591-000-940.100	EQUIPMENT RENTAL	15,105	22,000	22,000
591-000-940.200	BENEFIT OVERHEAD	9,162	11,000	13,000
591-000-965.000	GENERAL INSURANCE	3,500	4,000	4,500
591-000-968.000	DEPRECIATION	112,849	127,780	129,000
Totals for dept 000 -		430,203	524,475	535,405
Dept 525 - LOCAL IMPROVEMENTS				
591-525-972.000	WATER MAIN EXTENSION & IMPROV	400		
Totals for dept 525 - LOCAL IMPROVEMENTS		400		
<b>TOTAL APPROPRIATIONS</b>		<b>430,603</b>	<b>524,475</b>	<b>535,405</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 591</b>		<b>103,252</b>	<b>54,325</b>	<b>59,445</b>
ESTIMATED REVENUES - ALL FUNDS		5,101,121	4,787,622	4,857,943
APPROPRIATIONS - ALL FUNDS		5,378,416	4,476,234	4,613,825
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(277,295)	311,388	244,118

# **City of Tawas City**

**2023-2024  
Adopted Budget**

**TUA  
HSRUA**

User: JP

DB: East Tawas Ua

Calculations as of 06/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 06/30/23	2023-24 RECOMMENDED BUDGET
<b>Fund: 590 SEWER FUND</b>				
<b>ESTIMATED REVENUES</b>				
Dept 000				
590-000-000.999	TRANSFER FROM PRIOR YEAR FUNDS			
590-000-569.000	SAW GRANT REVENUE			
590-000-607.000	CHARGE FOR SERVICES-BALDWIN	112,086.66	82,677.78	160,000.00
590-000-607.100	CHARGE FOR SERVICES-EAST TAWAS	400,000.00	333,333.32	550,000.00
590-000-607.200	CHARGE FOR SERVICES-TAWAS CITY	399,999.96	333,333.36	550,000.00
590-000-665.000	INTEREST	2,080.44	9,705.51	4,000.00
590-000-678.000	REIMBURSEMENTS	4,307.58	4,970.63	
590-000-694.000	MISC REVENUES			
Totals for dept 000 -		918,474.64	764,020.60	1,264,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>918,474.64</b>	<b>764,020.60</b>	<b>1,264,000.00</b>
<b>APPROPRIATIONS</b>				
Dept 556				
590-556-727.000	OFFICE SUPPLIES	594.89		800.00
590-556-740.000	MATERIAL AND SUPPLIES	36,372.26	45,310.75	62,000.00
590-556-778.000	EQUIPMENT SUPPLIES	14,655.23	9,075.00	15,000.00
590-556-780.000	LABORATORY SUPPLIES	12,084.43	2,811.76	15,000.00
590-556-818.000	CONTRACTED SERVICES-PLANT OPER	408,166.23	304,847.10	450,000.00
590-556-818.100	OUTSIDE CONTRACT SERVICES	115,021.59	57,473.49	100,000.00
590-556-830.000	PROFESSIONAL SERVICES	15,865.00	21,681.75	110,000.00
590-556-830.100	PROF SERV - CWSRF PROJECT	465,375.50	37,834.50	120,000.00
590-556-830.200	LABORATORY SAMPLING/TESTING	19,371.38	38,301.69	50,000.00
590-556-850.000	TELEPHONE/CELL PHONE	481.12	351.39	650.00
590-556-851.000	INTERNET SERVICES	369.40	369.90	650.00
590-556-900.000	PUBLISHING AND PRINTING	343.00	476.57	2,000.00
590-556-912.000	INSURANCE	8,731.74	7,893.50	11,000.00
590-556-920.000	ELECTRICITY	73,105.30	51,985.53	80,000.00
590-556-921.000	NATURAL GAS	8,635.25	4,821.86	10,000.00
590-556-925.000	WATER/SEWER	1,081.90	2,193.38	5,000.00
590-556-932.000	EQUIPMENT REPAIRS	13,968.58	13,860.70	20,000.00
590-556-934.000	OFFICE EQUIPMENT REPAIRS			
590-556-956.000	MISCELLANEOUS EXPENSES	902.39	2,479.75	3,000.00
590-556-960.000	PERMIT FEES	7,384.78	8,037.65	8,900.00
590-556-970.000	CAPITAL OUTLAY	6,034.35	91,418.15	200,000.00
590-556-971.000	LAND ACQUISITION			
590-556-975.000	ALLOCATED FOR CIP PROJECTS			
590-556-991.000	PRINCIPAL CWSRF LOAN PAYMENT			
590-556-993.000	INTEREST CWSRF LOAN PYMT			
Totals for dept 556 -		1,208,544.32	701,224.42	1,264,000.00
<b>TOTAL APPROPRIATIONS</b>		<b>1,208,544.32</b>	<b>701,224.42</b>	<b>1,264,000.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 590</b>		<b>(290,069.68)</b>	<b>62,796.18</b>	
BEGINNING FUND BALANCE		970,898.52	680,828.84	743,623.02
FUND BALANCE ADJUSTMENTS			(2.00)	
ENDING FUND BALANCE		680,828.84	743,623.02	743,623.02

## Huron Shore Regional Utility Authority 2023 Budget

OPERATING REVENUE:	Acct #	Budget 2022	Actual Projected 2022	Budget 2023	Change
City of East Tawas	607	\$162,655	\$162,655	\$179,136	\$16,481
City of Tawas City	608	192,461	192,461	183,938	(8,523)
Baldwin Township	609	51,495	51,495	48,257	(3,238)
AuSable Township	610	147,645	147,645	166,264	18,619
Oscoda Twp/WAFB	611	551,839	551,839	614,700	62,861
Charges for Services Rendered	626	11,000	11,806	11,000	0
Charges for Services-Sales	642	0	0	0	0
Interest	664	2,500	2,450	2,500	0
Rents	668	167,000	172,276	177,000	10,000
Reimbursements	677	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>		<u>1,286,595</u>	<u>1,292,627</u>	<u>1,382,795</u>	<u>96,201</u>
<b>OPERATING EXPENDITURES:</b>					
Contracted Services	801	835,000	840,286	855,000	20,000
Audit	803	6,000	5,810	6,000	0
Legal	808	36,000	36,000	36,000	0
Insurance	910	21,500	19,963	17,000	(4,500)
Miscellaneous	956	200	2,334	2,400	2,200
<i>Subtotal Operating Expenditures</i>		<u>898,700</u>	<u>904,393</u>	<u>916,400</u>	<u>17,700</u>
<i>Capital Improvement Plan:</i>					
Repair & Maintenance >5,000	930	26,695	27,310	57,095	0
Repair & Maintenance <5,000	930	611,200	265,995	389,300	(221,900)
Capital Improvement	978	0	5,106	220,000	220,000
<i>Subtotal Capital Improvement Plan</i>		<u>637,895</u>	<u>298,411</u>	<u>666,395</u>	<u>(1,900)</u>
<b>TOTAL OPERATING EXPENDITURES</b>		<u>1,536,595</u>	<u>1,202,804</u>	<u>1,582,795</u>	<u>15,800</u>
<b>OPERATING INCOME (LOSS)</b>		<u>(250,000)</u>	<u>89,823</u>	<u>(200,000)</u>	<u>50,000</u>
<b>OTHER</b>					
Transfer to Unrestricted Replacement Account		0	(50,000)	(50,000)	0
Transfer from Fund Balance		250,000	0	250,000	0
Net Transfers		250,000	(50,000)	200,000	0
<b>NET INCOME (LOSS)</b>		<u>0</u>	<u>39,823</u>	<u>0</u>	<u>0</u>

### SUPPORTING BUDGET COMPUTATIONS & ALLOCATIONS

<u>Charge for Services Allocation</u>	<u>Per Thousand Gallons Used</u>	<u>Percentage</u>	<u>Budget 2023</u>
City of East Tawas	72,672	15.02%	\$179,136
City of Tawas City	74,620	15.43%	\$183,938
Baldwin Township	19,577	4.05%	\$48,257
AuSable Township	67,450	13.94%	\$166,264
Oscoda Twp/WAFB	249,371	51.56%	\$614,700
<b>Totals</b>	<u>483,690</u>	<u>100.00%</u>	<u>\$1,192,295</u>

Total amount needed per budget	<u>\$1,192,295</u>
Rate per thousand gallons	<u>\$2.464998</u>