

City of Taylor, Michigan

Proposed Budget

Fiscal Year 2022/23

With Bond Debt Summary

Originally Submitted: April 1, 2022

Resubmitted: April 14, 2022

City of Taylor, Michigan

Proposed Budget for Fiscal Year 2022-2023

Consolidated Summary of Proposed Appropriations

Fund	Expenditures
General Fund	\$ 44,257,512
Major Street Fund	6,475,100
Local Street Fund	4,586,000
Police & Fire Retirement Fund	10,913,500
Building and Grounds Fund	4,523,114
MIDC Fund	400,976
Act 179 Fund	6,615,729
Tree Replacement Fund	2,000
Building Department Fund	2,414,799
State OWI Fund	2,000
Justice Federal Forfeiture Fund	50,000
Treasury Federal Forfeiture Fund	90,000
State Forfeiture Fund	50,000
DARE Fund	2,000
NSP Fund	10,000
Golf Course Fund	3,640,529
Sewage Disposal System Fund	9,473,217
Water Supply System Fund	11,075,065
Ecorse Creek User Charge Fund	391,801

Informational Notes:

- > The modified accrual basis of budgeting is used for all funds including enterprise funds.
- > Capital projects planned or approved have been budgeted in the appropriate fund as currently estimated.
- > Community Development Block Grant Fund (a grant-based Special Revenue Fund) is approved by the City at a different time of the year and is not included in the proposed budget for approval at this time.
- > Included in this proposed budget is a summary of debt service requirements for the fiscal year as currently outstanding.
- > Library, TIFA, Brownfield, DDA, and LDFA funds are not presented at this time. These funds have separate boards who are responsible to approve their budgets.

General Fund Summary

	2020-21 Actual	2021-22 Projected Budget	2022-23 Mayor Proposed
REVENUE			
Taxes	10,254,723	10,545,900	10,823,111
Special Assessments	781,275	778,600	800,000
Licenses and Permits	1,371,602	1,207,000	1,284,500
Federal Grants	3,021,247	937,184	355,847
State Grants	9,149,909	9,065,790	9,186,049
Contributions from Local Governments	80,000	1,200,000	1,500,000
Charges for Services	3,310,651	4,392,818	5,147,900
Fines and Forfeits	5,774,981	4,634,000	6,334,000
Investment Income and Rentals	1,143,440	1,144,200	1,200,130
Other Revenue	6,882,738	7,069,360	7,698,272
Transfers In and Other Financing Sources	525,038	956,525	0
TOTAL REVENUE	42,295,604	41,931,377	44,329,809
EXPENDITURES			
General Government	12,476,216	14,180,992	14,230,160
Judicial	2,446,557	2,622,706	2,743,500
Public Safety	17,003,751	17,848,417	17,559,318
Public Works	4,713,801	5,358,239	5,083,186
Health and Welfare	186,019	227,464	266,315
Community and Economic Development	892,627	801,140	761,777
Recreation and Culture	2,299,854	3,095,576	3,178,420
Debt Service	839,250	494,533	394,465
Transfers Out and Financing Uses	391,833	220,371	40,371
TOTAL EXPENDITURES	41,249,908	44,849,438	44,257,512
REVENUE OVER(UNDER) EXPENDITURES	1,045,696	(2,918,061)	72,297
BEGINNING FUND BALANCE	12,921,282	13,966,973	11,048,912
ENDING FUND BALANCE	13,966,973	11,048,912	11,121,209
ENDING UNASSIGNED/ASSIGNED FUND BALANCE	13,241,723	10,323,662	10,395,959

General Fund Expenditures

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
General Government			
101.City Council	184,124	196,439	198,894
171.Mayor's Office	295,183	341,345	383,724
191.Budget and Finance	511,370	537,450	537,150
215.City Clerk	461,223	402,123	477,179
228.Information Technology	465,995	659,031	678,829
233.Central Purchasing Department	152,966	149,400	154,693
253.City Treasurer	327,015	341,952	355,800
257.Assessor	388,479	379,700	389,300
266.Coporate Counsel	275,454	350,000	350,000
267.Customer Assistance Center	484,113	504,605	625,722
268.Communications and Media	11,894	130,100	159,588
270.Human Resources	710,186	770,134	779,683
271.Insurace Risk Management	2,508,190	3,024,248	2,836,800
272.Employee Fringe Benefits	5,172,923	5,478,000	5,735,353
275.General Administration	527,101	916,465	567,445
Total General Government	12,476,216	14,180,992	14,230,160
Judicial			
286.23rd District Court	2,446,557	2,622,706	2,743,500
Total Judicial	2,446,557	2,622,706	2,743,500
Public Safety			
301.Police Department	10,476,165	11,265,944	10,539,373
336.Fire Department	6,397,368	6,420,473	6,920,538
420.Ordinance Department	130,218	162,000	99,407
Total Public Safety	17,003,751	17,848,417	17,559,318
Public Works			
441.Department of Public Works	1,733,304	2,522,709	2,046,795
443.Utilities	337,700	366,000	372,000
448.Street Lighting	1,782,097	1,400,000	1,450,000
530.Motor Vehicle Pool	860,700	1,069,530	1,214,391
Total Public Works	4,713,801	5,358,239	5,083,186
Health and Welfare			
672.Senior Center	186,019	227,464	266,315
Total Health and Welfare	186,019	227,464	266,315

General Fund Expenditures

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
Community and Economic Development			
701.Planning Department	190,988	213,440	214,720
728.Economic Development	295,407	245,500	202,828
729.Community Development	406,232	342,200	344,229
Total Community and Economic Development	892,627	801,140	761,777
Recreation and Culture			
751.Parks and Recreation	567,233	583,800	623,084
752.Parks Administration	12,195	0	0
753.Parks Recreation Events and Programs	251,141	625,893	503,823
754.Petting Farm	306,071	356,242	362,453
757.Recreation Center	234,631	281,410	325,945
786.SportsPlex	928,583	1,248,231	1,363,115
Total Recreation and Culture	2,299,854	3,095,576	3,178,420
Debt Service			
906.General Debt Service	839,250	494,533	394,465
Total Debt Service	839,250	494,533	394,465
Transfers and Other Financing Uses			
966.Transfers and Other	391,833	220,371	40,371
Total Transfers and Other Financing Uses	391,833	220,371	40,371
TOTAL GENERAL FUND EXPENDITURES	41,249,908	44,849,438	44,257,512

Major Street Fund

	2020-21 Actual	2021-22 Projected Budget	2022-23 Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	5,223,289	5,315,300	5,520,000
Total State Grants Revenue	5,223,289	5,315,300	5,520,000
Investment Income and Rentals			
665.Interest Revenue	3,523	2,500	2,500
Total Investment Income and Rentals	3,523	2,500	2,500
Other Financing Sources			
699.Interfund Transfers In	415	0	0
Total Other Financing Sources	415	0	0
TOTAL REVENUE	5,227,227	5,317,800	5,522,500
EXPENDITURES			
450.Major Road Preservation			
OSX.Other Services and Charges Expenditure	711,153	547,000	622,000
COE.Capital Outlay Expenditure	528,644	655,000	985,000
DSE.Debt Service Expenditure	0	1,280,956	1,281,400
Total 450.Major Road Preservation	1,239,797	2,482,956	2,888,400
451.Major Road Traffic Services			
OSX.Other Services and Charges Expenditure	232,902	445,700	539,700
Total 451.Major Road Traffic Services	232,902	445,700	539,700
452.Major Road Winter Maintenance			
SPX.Supplies Expenditure	33,073	80,000	120,000
OSX.Other Services and Charges Expenditure	114,289	130,000	167,000
Total 452.Major Road Winter Maintenance	147,362	210,000	287,000
966.Transfers and Other			
OFU.Other Financing Uses	2,200,000	2,643,000	2,760,000
Total 966.Transfers and Other	2,200,000	2,643,000	2,760,000
TOTAL EXPENDITURES	3,820,061	5,781,656	6,475,100
REVENUE OVER(UNDER) EXPENDITURES	1,407,166	(463,856)	(952,600)
BEGINNING FUND BALANCE	1,701,580	3,108,746	2,644,890
ENDING FUND BALANCE	3,108,746	2,644,890	1,692,290

Local Street Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	1,876,333	1,913,600	1,980,000
Total State Grants Revenue	1,876,333	1,913,600	1,980,000
Investment Income and Rentals			
665.Interest Revenue	1,601	2,000	2,000
Total Investment Income and Rentals	1,601	2,000	2,000
Other Financing Sources			
699.Interfund Transfers In	2,200,000	2,643,000	2,760,000
Total Other Financing Sources	2,200,000	2,643,000	2,760,000
TOTAL REVENUE	4,077,934	4,558,600	4,742,000
EXPENDITURES			
460.Local Road Preservation			
OSX.Other Services and Charges Expenditure	3,308,041	6,041,000	3,688,000
Total 460.Local Road Preservation	3,308,041	6,041,000	3,688,000
461.Local Road Traffic Services			
OSX.Other Services and Charges Expenditure	405,652	425,000	521,000
Total 461.Local Road Traffic Services	405,652	425,000	521,000
462.Local Road Winter Maintenance			
SPX.Supplies Expenditure	32,418	50,000	80,000
OSX.Other Services and Charges Expenditure	159,481	250,000	297,000
Total 462.Local Road Winter Maintenance	191,899	300,000	377,000
TOTAL EXPENDITURES	3,905,592	6,766,000	4,586,000
REVENUE OVER(UNDER) EXPENDITURES	172,342	(2,207,400)	156,000
BEGINNING FUND BALANCE	2,633,234	2,805,576	598,176
ENDING FUND BALANCE	2,805,576	598,176	754,176

Police and Fire Retirement Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	9,696,683	10,240,121	10,827,836
411.Delinquent Real Taxes	28,001	1,000	1,000
412.Delinquent PPT	32,892	5,000	5,000
414.Allowance for MTT or BOR Adjustments	17,482	(1,000)	(1,000)
415.Allowance for Chargebacks	4,917	(1,000)	(1,000)
432.Payment In Lieu Taxes	37,241	0	0
Total Tax Related Revenue	9,817,216	10,244,121	10,831,836
State Grants Revenue			
573.LCSA Shared Revenue	125,180	130,000	125,000
Total State Grants Revenue	125,180	130,000	125,000
Investment Income and Rentals			
665.Interest Revenue	2,295	2,200	2,200
Total Investment Income and Rentals	2,295	2,200	2,200
TOTAL REVENUE	9,944,691	10,376,321	10,959,036
EXPENDITURES			
335.Police and Fire Retirement Dept			
PSE.Personal Services Expenditure	6,435,128	6,746,100	6,619,000
OSX.Other Services and Charges Expenditure	3,892,597	4,090,000	4,294,500
Total 335.Police and Fire Retirement Dept	10,327,725	10,836,100	10,913,500
TOTAL EXPENDITURES	10,327,725	10,836,100	10,913,500
REVENUE OVER(UNDER) EXPENDITURES	(383,034)	(459,779)	45,536
BEGINNING FUND BALANCE	1,039,265	656,231	196,452
ENDING FUND BALANCE	656,231	196,452	241,988

Building and Grounds Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	3,644,216	3,757,600	3,957,198
411.Delinquent Real Taxes	9,247	200	200
412.Delinquent PPT	10,321	6,400	6,400
414.Allowance for MTT or BOR Adjustments	6,696	(1,000)	(1,000)
415.Allowance for Chargebacks	3,426	(1,000)	(1,000)
432.Payment In Lieu Taxes	11,426	0	0
Total Tax Related Revenue	3,685,332	3,762,200	3,961,798
State Grants Revenue			
573.LCSA Shared Revenue	185,484	95,000	95,000
Total State Grants Revenue	185,484	95,000	95,000
Investment Income and Rentals			
665.Interest Revenue	1,812	2,200	2,000
Total Investment Income and Rentals	1,812	2,200	2,000
Other Revenue			
676.Fund Reimbursements	272,868	272,200	280,800
Total Other Revenue	272,868	272,200	280,800
Other Financing Sources			
699.Interfund Transfers In	8,175	109,288	95,200
Total Other Financing Sources	8,175	109,288	95,200
TOTAL REVENUE	4,153,671	4,240,888	4,434,798
EXPENDITURES			
265.Building and Grounds			
PSE.Personal Services Expenditure	435,722	576,390	630,028
SPX.Supplies Expenditure	1,809	4,800	4,800
OSX.Other Services and Charges Expenditure	2,773,727	2,761,955	2,843,786
COE.Capital Outlay Expenditure	1,265,346	1,520,951	1,043,000
DSE.Debt Service Expenditure	1,050	1,500	1,500
Total 265.Building and Grounds	4,477,654	4,865,596	4,523,114
TOTAL EXPENDITURES	4,477,654	4,865,596	4,523,114
REVENUE OVER(UNDER) EXPENDITURES	(323,983)	(624,708)	(88,316)
BEGINNING FUND BALANCE	2,201,823	1,877,840	1,253,132
ENDING FUND BALANCE	1,877,840	1,253,132	1,164,816

MIDC Grant Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
551.MIDC Court Grant	352,704	361,001	361,001
Total State Grants Revenue	352,704	361,001	361,001
Other Financing Sources			
699.Interfund Transfers In	40,370	40,331	39,975
Total Other Financing Sources	40,370	40,331	39,975
TOTAL REVENUE	393,074	401,332	400,976
EXPENDITURES			
287.MIDC Court			
PSE.Personal Services Expenditure	163,009	172,772	172,772
SPX.Supplies Expenditure	1,460	1,804	1,804
OSX.Other Services and Charges Expenditure	209,290	245,846	226,400
COE.Capital Outlay Expenditure	145	0	0
Total 287.MIDC Court	373,904	420,422	400,976
TOTAL EXPENDITURES	373,904	420,422	400,976
REVENUE OVER(UNDER) EXPENDITURES	19,170	(19,090)	0
BEGINNING FUND BALANCE	(80)	19,090	0
ENDING FUND BALANCE	19,090	0	0

Act 179 Rubbish Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	5,415,639	5,579,629	5,893,372
411.Delinquent Real Taxes	13,794	3,704	3,704
412.Delinquent PPT	18,183	1,388	1,388
414.Allowance for MTT or BOR Adjustments	10,160	(4,042)	(4,042)
415.Allowance for Chargebacks	(808)	(4,993)	(4,993)
432.Payment In Lieu Taxes	20,800	0	0
Total Tax Related Revenue	5,477,768	5,575,686	5,889,429
State Grants Revenue			
569.Other State Grants	0	10,000	0
573.LCSA Shared Revenue	106,647	100,000	100,000
Total State Grants Revenue	106,647	110,000	100,000
Charges for Services			
607.Fees for Services	36,720	57,000	57,000
614.Rubbish Compost Fees	695,928	555,000	555,000
Total Charges for Services	732,648	612,000	612,000
Investment Income and Rentals			
665.Interest Revenue	1,784	2,600	2,600
Total Investment Income and Rentals	1,784	2,600	2,600
Other Revenue			
675.Other Contributions	2,942	13,490	0
687.Refunds and Rebates	64,500	72,300	0
Total Other Revenue	67,442	85,790	0
TOTAL REVENUE	6,386,289	6,386,076	6,604,029
EXPENDITURES			
430.Animal Shelter			
PSE.Personal Services Expenditure	679,808	726,300	766,170
SPX.Supplies Expenditure	21,802	34,500	42,500
OSX.Other Services and Charges Expenditure	44,723	100,090	291,100
COE.Capital Outlay Expenditure	0	4,500	55,000
Total 430.Animal Shelter	746,333	865,390	1,154,770

Act 179 Rubbish Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
528.Compost and Rubbish Collection			
PSE.Personal Services Expenditure	850,489	771,100	850,750
SPX.Supplies Expenditure	10,389	133,100	125,200
OSX.Other Services and Charges Expenditure	3,704,153	3,803,929	3,935,009
COE.Capital Outlay Expenditure	0	602,000	550,000
Total 528.Compost and Rubbish Collection	4,565,031	5,310,129	5,460,959
912.Act 179 Debt Service			
DSE.Debt Service Expenditure	229,464	0	0
Total 912.Act 179 Debt Service	229,464	0	0
TOTAL EXPENDITURES	5,540,828	6,175,519	6,615,729
REVENUE OVER(UNDER) EXPENDITURES	845,461	210,557	(11,700)
BEGINNING FUND BALANCE	1,176,377	2,021,838	2,232,395
ENDING FUND BALANCE	2,021,838	2,232,395	2,220,695

Tree Replacement Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
641.Tree Replacement Charges	0	2,000	2,000
Total Charges for Services	0	2,000	2,000
Investment Income and Rentals			
665.Interest Revenue	5	0.00	0.00
Total Investment Income and Rentals	5	0.00	0.00
TOTAL REVENUE	5	2,000	2,000
EXPENDITURES			
777.Tree Replacement Department			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 777.Tree Replacement Department	0	2,000	2,000
TOTAL EXPENDITURES	0	2000	2000
REVENUE OVER(UNDER) EXPENDITURES	5	0	0
BEGINNING FUND BALANCE	14,100	14,105	14,105
ENDING FUND BALANCE	14,105	14,105	14,105

Building Department Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
License and Permits Revenue			
476.Business License and Permit Fees	0	0	0
479.Other Business Licenses and Fees	253,100	216,000	409,000
Total License and Permits Revenue	253,100	216,000	409,000
Charges for Services			
602.Administrative Review Fee	(325)	7,500	7,500
627.Building Inspection Permit Fees	1,501,021	1,796,000	1,897,000
Total Charges for Services	1,500,696	1,803,500	1,904,500
Investment Income and Rentals			
665.Interest Revenue	278	500	500
Total Investment Income and Rentals	278	500	500
TOTAL REVENUE	1,754,074	2,020,000	2,314,000
EXPENDITURES			
371.Building Inspection Department			
PSE.Personal Services Expenditure	547,986	655,400	679,680
SPX.Supplies Expenditure	11,121	15,200	43,450
OSX.Other Services and Charges Expenditure	1,330,845	1,526,132	1,656,669
COE.Capital Outlay Expenditure	175,939	0	35,000
Total 371.Building Inspection Department	2,065,891	2,196,732	2,414,799
TOTAL EXPENDITURES	2,065,891	2,196,732	2,414,799
REVENUE OVER(UNDER) EXPENDITURES	(311,817)	(176,732)	(100,799)
BEGINNING FUND BALANCE	803,404	491,587	314,855
ENDING FUND BALANCE	491,587	314,855	214,056

State OWI Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Investment Income and Rentals			
665. Interest Revenue	6	0	0
Total Investment Income and Rentals	6	0	0
TOTAL REVENUE			
	6	0	0
EXPENDITURES			
306.State OWI Forfeiture			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 306.State OWI Forfeiture	0	2,000	2,000
TOTAL EXPENDITURES			
	0	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES			
	6	(2,000)	(2,000)
BEGINNING FUND BALANCE	9,420	9,426	7,426
ENDING FUND BALANCE	9,426	7,426	5,426

Justice Federal Forfeiture Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	68,630	130,160	0
Total Fines and Forfeits	68,630	130,160	0
Investment Income and Rentals			
665.Interest Revenue	270	290	0
Total Investment Income and Rentals	270	290	0
TOTAL REVENUE	68,900	130,450	0
EXPENDITURES			
303.Federal Justice Forfeiture			
OSX.Other Services and Charges Expenditure	77,962	50,000	50,000
Total 303.Federal Justice Forfeiture	77,962	50,000	50,000
TOTAL EXPENDITURES	77,962	50,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	(9,062)	80,450	(50,000)
BEGINNING FUND BALANCE	478,608	469,546	549,996
ENDING FUND BALANCE	469,546	549,996	499,996

Treasury Federal Forfeiture Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	59,122	62,800	0
Total Fines and Forfeits	59,122	62,800	0
Investment Income and Rentals			
665.Interest Revenue	218	275	0
Total Investment Income and Rentals	218	275	0
TOTAL REVENUE	59,340	63,075	0
EXPENDITURES			
302.Federal Treasury Forfeiture			
OSX.Other Services and Charges Expenditure	36,954	90,000	90,000
Total 302.Federal Treasury Forfeiture	36,954	90,000	90,000
TOTAL EXPENDITURES	36,954	90,000	90,000
REVENUE OVER(UNDER) EXPENDITURES	22,386	(26,925)	(90,000)
BEGINNING FUND BALANCE	334,180	356,566	329,641
ENDING FUND BALANCE	356,566	329,641	239,641

State Forfeiture Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	99,391	0	0
Total Fines and Forfeits	99,391	0	0
Investment Income and Rentals			
665.Interest Revenue	142	185	0
Total Investment Income and Rentals	142	185	0
TOTAL REVENUE	99,533	185	0
EXPENDITURES			
304.State Forfeiture			
OSX.Other Services and Charges Expenditure	41,724	50,000	50,000
Total 304.State Forfeiture	41,724	50,000	50,000
TOTAL EXPENDITURES	41,724	50,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	57,809	(49,815)	(50,000)
BEGINNING FUND BALANCE	229,403	287,212	237,397
ENDING FUND BALANCE	287,212	237,397	187,397

DARE Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Investment Income and Rentals			
665.Interest Revenue	1	0	0
Total Investment Income and Rentals	<u>1</u>	<u>0</u>	<u>0</u>
Other Revenue			
671.Miscellaneous Revenue	0	2,000	2,000
Total Other Revenue	<u>0</u>	<u>2,000</u>	<u>2,000</u>
TOTAL REVENUE	<u>1</u>	<u>2,000</u>	<u>2,000</u>
EXPENDITURES			
307.DARE Department			
OSX.Other Services and Charges Expenditure	1	2,000	2,000
Total 307.DARE Department	<u>1</u>	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	<u>1</u>	<u>2,000</u>	<u>2,000</u>
REVENUE OVER(UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
BEGINNING FUND BALANCE	0	0	0
ENDING FUND BALANCE	0	0	0

NSP Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Other Revenue			
671.Miscellaneous Revenue	3,239	0	0
Total Other Revenue	3,239	0	0
TOTAL REVENUE	3,239	0	0
EXPENDITURES			
695.NSP Department			
OSX.Other Services and Charges Expenditure	7,050	10,000	10,000
Total 695.NSP Department	7,050	10,000	10,000
TOTAL EXPENDITURES	7,050	10,000	10,000
REVENUE OVER(UNDER) EXPENDITURES	(3,811)	(10,000)	(10,000)
BEGINNING FUND BALANCE	141,267	137,456	127,456
ENDING FUND BALANCE	137,456	127,456	117,456

Golf Course Fund

	2020-21 Actual	2021-22 Projected Budget	2022-23 Mayor Proposed
REVENUE			
Charges for Services			
650.Golf Course Sales	2,818,718	3,209,650	3,657,000
Total Charges for Services	2,818,718	3,209,650	3,657,000
Investment Income and Rentals			
665.Interest Revenue	41	2,000	2,000
Total Investment Income and Rentals	41	2,000	2,000
Other Revenue			
675.Other Contributions	955,810	0	0
Total Other Revenue	955,810	0	0
Other Financing Sources			
699.Interfund Transfers In	183,167	0	0
Total Other Financing Sources	183,167	0	0
TOTAL REVENUE	3,957,736	3,211,650	3,659,000
EXPENDITURES			
755.Taylor Meadows Golf			
PSE.Personal Services Expenditure	448,851	489,743	564,387
SPX.Supplies Expenditure	276,180	350,200	420,000
OSX.Other Services and Charges Expenditure	779,634	400,853	431,268
COE.Capital Outlay Expenditure	0	0	10,000
DSE.Debt Service Expenditure	5,542	59,300	29,800
Total 755.Taylor Meadows Golf	1,510,207	1,300,096	1,455,455
756.Lakes of Taylor Golf			
PSE.Personal Services Expenditure	1,469,578	648,451	800,164
SPX.Supplies Expenditure	555,750	589,675	702,500
OSX.Other Services and Charges Expenditure	977,049	608,109	640,760
COE.Capital Outlay Expenditure	0	0	10,000
DSE.Debt Service Expenditure	5,884	62,900	31,650
Total 756.Lakes of Taylor Golf	3,008,261	1,909,135	2,185,074
TOTAL EXPENDITURES	4,518,468	3,209,231	3,640,529
REVENUE OVER(UNDER) EXPENDITURES	(560,732)	2,419	18,471
BEGINNING RESERVE FUNDS	673,992	113,260	115,679
ENDING RESERVED FUNDS	113,260	115,679	134,150

Sewer Disposal System Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	374,081	0	0
411.Delinquent Real Taxes	21,827	0	0
412.Delinquent PPT	(645)	0	0
414.Allowance for MTT or BOR Adjustments	4,955	0	0
415.Allowance for Chargebacks	28,121	0	0
432.Payment In Lieu Taxes	1,400	0	0
Total Tax Related Revenue	429,739	0	0
State Grants Revenue			
573.LCSA Shared Revenue	105,574	4,500	0
Total State Grants Revenue	105,574	4,500	0
Charges for Services			
651.Water and Sewer User Fees	7,579,892	7,985,800	8,247,217
Total Charges for Services	7,579,892	7,985,800	8,247,217
Investment Income and Rentals			
665.Interest Revenue	(68,058)	1,000	1,000
Total Investment Income and Rentals	(68,058)	1,000	1,000
Other Revenue			
671.Miscellaneous Revenue	597,363		
675.Other Contributions	75,990	0	0
Total Other Revenue	673,353	0	0
TOTAL REVENUE	8,720,500	7,991,300	8,248,217
EXPENDITURES			
536.Sewer Department			
PSE.Personal Services Expenditure	1,076,948	870,113	924,335
SPX.Supplies Expenditure	20,642	42,000	47,500
OSX.Other Services and Charges Expenditure	6,797,055	5,607,934	5,886,117
COE.Capital Outlay Expenditure	95,644	179,382	1,138,000
DSE.Debt Service Expenditure	843,551	1,250,769	1,249,165
Total 536.Sewer Department	8,833,840	7,950,198	9,245,117

Sewer Disposal System Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
966.Transfers and Other			
OFU.Other Financing Uses	228,026	228,100	228,100
Total 966.Transfers and Other	228,026	228,100	228,100
TOTAL EXPENDITURES	9,061,866	8,178,298	9,473,217
REVENUE OVER(UUNDER) EXPENDITURES	(341,366)	(186,998)	(1,225,000)
BEGINNING RESERVE FUNDS	8,086,853	7,745,487	7,558,489
ENDING RESERVED FUNDS	7,745,487	7,558,489	6,333,489

Water Supply System Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
571.Other State Grants	0	5,600	0
Total State Grants Revenue	0	5,600	0
Charges for Services			
626.Services Revenue Other	173,531	158,100	158,100
651.Water and Sewer User Fees	10,359,499	10,702,000	11,085,965
Total Charges for Services	10,533,030	10,860,100	11,244,065
Investment Income and Rentals			
665.Interest Revenue	1,931	2,000	2,000
Total Investment Income and Rentals	1,931	2,000	2,000
Other Revenue			
671.Miscellaneous Revenue	818	0	0
675.Other Contributions	75,990	0	0
Total Other Revenue	76,808	0	0
Other Financing Sources			
699.Interfund Transfers In	518,889	400,000	400,000
Total Other Financing Sources	518,889	400,000	400,000
TOTAL REVENUE	11,130,658	11,267,700	11,646,065
EXPENDITURES			
545.Water Billing			
PSE.Personal Services Expenditure	170,554	189,826	195,208
SPX.Supplies Expenditure	0	1,000	2,000
OSX.Other Services and Charges Expenditure	160,553	169,000	169,000
Total 545.Water Billing	331,107	359,826	366,208
546.Water Administration			
PSE.Personal Services Expenditure	226,030	277,782	274,596
SPX.Supplies Expenditure	1,462	2,000	2,000
OSX.Other Services and Charges Expenditure	791,281	891,667	1,029,072
COE.Capital Outlay Expenditure	96,615	0	0
Total 546.Water Administration	1,115,388	1,171,449	1,305,668

Water Supply System Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
547. Water Transmission and Distribution			
PSE. Personal Services Expenditure	2,786,152	813,130	988,849
SPX. Supplies Expenditure	91,198	235,700	199,500
OSX. Other Services and Charges Expenditure	6,188,722	5,569,100	5,997,800
COE. Capital Outlay Expenditure	0	1,003,000	1,444,500
DSE. Debt Service Expenditure	500	0	0
Total 547. Water Transmission and Distribution	9,066,572	7,620,930	8,630,649
548. Water Customer Service			
PSE. Personal Services Expenditure	550,199	622,787	630,400
SPX. Supplies Expenditure	684	101,000	101,000
OSX. Other Services and Charges Expenditure	311,544	41,000	41,140
Total 548. Water Customer Service	862,427	764,787	772,540
TOTAL EXPENDITURES	11,375,494	9,916,992	11,075,065
REVENUE OVER(UNDER) EXPENDITURES	(244,836)	1,350,708	571,000
BEGINNING RESERVE FUNDS	7,748,955	7,504,119	8,854,827
ENDING RESERVED FUNDS	7,504,119	8,854,827	9,425,827

Ecorse Creek Sewer System Fund

	2020-21	2021-22	2022-23
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
651.Water and Sewer User Fees	197,762	207,450	268,944
Total Charges for Services	197,762	207,450	268,944
Investment Income and Rentals			
665.Interest Revenue	1,429	1,500	1,500
Total Investment Income and Rentals	1,429	1,500	1,500
TOTAL REVENUE	199,191	208,950	270,444
EXPENDITURES			
560.Ecorse Creek Dept			
OSX.Other Services and Charges Expenditure	241,478	175,620	180,620
DSE.Debt Service Expenditure	28,599	210,710	211,181
Total 560.Ecorse Creek Dept	270,077	386,330	391,801
TOTAL EXPENDITURES	270,077	386,330	391,801
REVENUE OVER(UNDER) EXPENDITURES	(70,886)	(177,380)	(121,357)
BEGINNING RESERVE FUNDS	2,299,021	2,228,135	2,050,755
ENDING RESERVED FUNDS	2,228,135	2,050,755	1,929,398

CITY OF TAYLOR, MICHIGAN
FISCAL YEAR 2022/2023
SUPPLEMENTAL INFORMATION
DEBT SUMMARY

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2023

Fund	GENERAL OBLIGATIONS BONDS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/22	FY 2023		FY 2023 TOTAL P & I
				PRINCIPAL	INTEREST	
101	Wells Fargo Financial- Court Ricoh Copier	2/26/2023	7,587	7,587	174	7,761
101	Wells Fargo Financial- Citywide Ricoh Copiers	2/27/2023	24,949	24,949	573	25,522
101	Wells Fargo Financial - 4 Copiers	7/4/2023	10,399	10,399	320	10,719
101	IT Telecommunications - Phone System Upgrade	8/20/2023	30,821	26,369	419	26,788
101	Dell Financial - Monitors/Soundbar & Mounts/Wyse Thin Clie	1/31/2024	86,533	56,898	3,600	60,498
101	Dell Financial - Servers/Backup System	1/31/2024	220,981	145,313	9,131	154,444
101	IT Wifi Upgrde Citywide	7/30/2024	38,396	18,223	625	18,848
101	Comerica Leasing - 2 Elgin Pelican Sweeper Trucks	11/5/2026	454,909	86,717	10,922	97,639
	Total of Fund 101		874,575	376,455	25,764	402,219
202	MTF Series 2021	3/1/2036	13,535,000	740,000	541,400	1,281,400
	Total of Fund 202		13,535,000	740,000	541,400	1,281,400
372	2004 Public Facilities Bonds TBA (\$1,250,000)	10/1/2023	185,000	90,000	6,650	96,650
372	2015 Building Authority Refunding Bonds (\$6,965,000)	5/1/2024	1,805,000	880,000	90,250	970,250
	Total of Fund 372		1,990,000	970,000	96,900	1,066,900
469	2019 Building Authority Boonds (\$4,950,000)	9/1/2029	4,030,000	475,000	67,886	542,886
	Total Principal and Interest		20,429,575	2,561,455	731,950	3,293,405

Fund	REVENUE BONDS - COMPONENT UNITS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/22	FY 2023		FY 2023 TOTAL P & I
				PRINCIPAL	INTEREST	
371	BRDA Tax Increment Refunding Bond, Series 2015 (\$9,625,1	5/1/2034	8,050,000	520,000	358,425	635,625
371	Series 2017A - Refunding Bond (\$1,915,000)	5/1/2031	580,000	-	25,810	324,246
	Total of Fund 371		8,630,000	520,000	384,235	904,235
243	Series 2017B - BRDA Refunding - Walmart/Midtown/Chelsee	3/1/2028	1,100,000	205,000	41,132	246,132
	Total of Fund 243		1,100,000	205,000	41,132	246,132
	Total Principal and Interest		9,730,000	725,000	425,367	1,150,367

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2023

Fund	ENTERPRISE FUND	MATURITY DATE	TOTAL			
			O/S PRINCIPAL AT 6/30/22	FY 2023		FY 2023
			PRINCIPAL	INTEREST	TOTAL P & I	
584	Golf Cart Leases TMGC (\$217,127.68)	12/1/2022	28,924	472	29,396	
584	Golf Cart Leases LTGC (\$230,530.62)	12/1/2022	30,709	502	31,211	
	Total of Fund 584		59,633	974	60,607	
590	Downriver Sewage Disposal Completion Bonds 2007B (\$15,790,000)	12/1/2027	1,948,710	92,188	377,918	
	Sub-total*		1,948,710	92,188	377,918	
590	2005 SRF Project 5217-01 (Primary Tank) (\$4,680,000)	10/1/2026	234,996	3,412	48,496	
590	Downriver Sewage Disposal Revenue Bonds Series 2008D					
590	CWRF Project 5217-02 (\$4,329,086)	10/1/2029	358,773	8,383	48,163	
590	Downriver Sewage Disposal Revenue Bonds Series 2008A					
590	CWRF Project 5217-03 (\$10,612,059)	10/1/2030	967,251	22,739	119,095	
590	Downriver Sewage Disposal Revenue Bonds Series 2008B					
590	CWRF Project 5217-04 (\$12,115,000)	10/1/2030	995,572	24,642	137,794	
590	Downriver Sewage Disposal Revenue Bonds Series 2008C					
590	CWRF Project 5217-05 (\$4,330,000)	10/1/2029	315,244	7,801	49,349	
590	Downriver 2009 CIP Improvements SRF 5217-15 (\$13,780,990)	4/1/2033	1,498,001	37,088	155,544	
590	Downriver SRF Project 5419-01 (\$11,955,000.00)	4/1/2035	1,330,373	26,353	115,637	
590	Downriver SRF Project 5420-01 (\$17,705,000.00)	4/1/2037	2,428,952	60,149	197,169	
590	Series 2018 Senior Lein Bonds (\$55,225,000)	10/1/2043	9,418,844	466,619	698,227	
590	Wayne County Junior Lein Bond (5 year promissory note)	10/1/2023	624,400	-	-	
590	WIFIA Loan - DUWA	4/1/2057	3,169,033	54,597	125,317	
	Total of Fund 590		23,290,149	803,971	2,072,709	
593	ECPAD 1 Series 2009A CWRF #5349-01 (\$3,717,000)	10/1/2030	425,419	11,469	63,783	
593	ECPAD 1 Taylor/Pelham Basin, Series 2014 (\$2,630,000)	4/1/2024	168,873	8,660	91,037	
593	ECPAD Installment Loan Wayne County Taylor Basin	6/30/2023	56,360	-	56,360	
	Total of Fund 593		650,652	20,129	211,180	
	Total Principal and Interest		24,000,434	825,074	2,344,496	
	* Payable from EPA tax levy millage levied on 12/1 tax roll					