

City of Taylor, Michigan

Proposed Budget

Fiscal Year **2024/25**

With Bond Debt Summary

Originally Submitted: April 1, 2024

City of Taylor, Michigan

Proposed Budget for Fiscal Year 2024-2025

Consolidated Summary of Proposed

Appropriations

Fund	Appropriations
General Fund	\$ 50,041,396
Major Street Fund	7,044,705
Local Street Fund	5,650,620
Police & Fire Retirement Fund	11,711,807
Building and Grounds Fund	5,767,407
Act 179 Fund	7,788,241
Tree Replacement Fund Building	2,000
Department Fund Treasury	2,764,826
Federal Forfeiture Fund State	90,000
OWi Fund	2,000
MIDC Fund	277,958
Justice Federal Forfeiture Fund	430,000
State Forfeiture Fund	50,000
DARE Fund	2,000
NSP Fund	
Opioid Settlement Fund	32,513
Golf Course Fund	4,665,194
Sewage Disposal System Fund	10,265,921
Water Supply System Fund	11,910,581
Ecorse Creek User Charge Fund	324,437

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, DOA, and LDFA funds are not presented at this time. These funds have separate boards who are responsible to approve their budgets. After board approval, the required budgets will be presented to Council for approval in accordance with State statute.

General Fund Summary

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor
REVENUE			Proposed
Taxes	11,025,994	11,630,000	12,208,000
Special Assessments	787,052	895,000	900,000
Licenses and Permits	1,218,474	1,257,000	1,337,000
Federal Grants	2,088,517	3,439,146	2,327,500
State Revenue Sharing	9,076,727	9,328,149	9,552,816
State Grants	1,065,934	1,470,074	1,074,200
Contributions from Local Governments	2,500,000	3,285,350	500,000
Charges for Services	3,444,419	4,105,733	4,371,400
Charges for Services - TSX	1,488,274	1,464,500	1,501,000
Fines and Forfeits	5,072,477	6,129,000	6,129,000
Investment Income and Rentals	1,989,488	1,979,641	2,030,388
Other Revenue	7,666,162	7,827,023	8,321,780
Transfers In and Other Financing Sources	275,006	54,036	0
TOTAL REVENUE	47,698,524	52,864,652	50,253,084
EXPENDITURES			
General Government	13,186,480	13,589,843	15,561,539
Judicial	2,699,205	2,638,869	2,886,033
Public Safety	18,881,013	19,764,544	21,324,066
Public Works	5,358,320	5,742,700	5,241,830
Health and Welfare	207,479	304,992	361,990
Community and Economic Development	494,966	774,364	947,066
Recreation and Culture	3,042,729	6,123,870	3,579,290
Debt Service	394,458	228,427	99,211
Transfers Out and Financing Uses	39,975	40,371	40,371
TOTAL EXPENDITURES	44,304,625	49,207,980	50,041,396
REVENUE OVER(UNDER) EXPENDITURES	3,393,899	3,656,672	211,688
BEGINNING FUND BALANCE	13,111,784	16,505,683	20,162,355
ENDING FUND BALANCE	16,505,683	20,162,355	20,374,043
ENDING UNASSIGNED/ASSIGNED FUND BALANCE	15,653,950	19,310,622	19,522,310

General Fund Expenditures

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
General Government			
101.City Council	184,668	186,410	189,380
171.Mayor's Office	382,047	395,210	423,100
191.Budget and Finance	524,585	600,970	636,400
215.City Clerk	462,842	531,920	718,310
228.Information Technology	482,911	915,230	1,185,850
233.Central Purchasing Department	158,833	175,720	220,820
253.City Treasurer	346,313	382,681	370,660
257.Assessor	410,743	414,300	433,000
266.Coporate Counsel	396,941	400,000	400,000
267.Customer Assistance Center	532,621	576,730	539,930
268.Communications and Media	89,899	99,660	118,760
270.Human Resources	734,497	770,684	795,064
271.Insurace Risk Management	2,833,912	2,982,815	3,232,620
272.Employee Fringe Benefits	5,047,320	4,631,200	4,893,200
261.General Administration	598,348	526,313	1,404,445
Total General Government	13,186,480	13,589,843	15,561,539
Judicial			
286.23rd District Court	2,699,205	2,638,869	2,886,033
Total Judicial	2,699,205	2,638,869	2,886,033
Public Safety			
301.Police Department	11,375,040	11,980,639	12,628,147
336.Fire Department	7,408,192	7,663,585	8,586,499
420.Ordinance Department	97,781	120,320	109,420
Total Public Safety	18,881,013	19,764,544	21,324,066
Public Works			
441.Department of Public Works	2,189,312	2,548,630	2,066,670
443.Utilities	370,904	397,000	410,500
448.Street Lighting	1,525,276	1,595,000	1,674,750
530.Motor Vehicle Pool	1,272,828	1,202,070	1,089,910
Total Public Works	5,358,320	5,742,700	5,241,830
Health and Welfare			
672.Senior Center	207,479	304,992	361,990
Total Health and Welfare	207,479	304,992	361,990
Community and Economic Development			
701.Planning Department	192,950	297,216	365,246
728.Economic Development	167,389	142,830	242,210

729.Community Development	134,627	334,318	339,610
Total Community and Economic Development	494,966	774,364	947,066
Recreation and Culture			
751.Parks and Recreation	642,286	3,021,310	746,820
753.Parks Recreation Events and Programs	395,415	478,550	495,250
	350,923	869,570	389,660
754.Petting Farm	277,479	396,090	513,240
757.Recreation Center	1,376,626	1,358,350	1,434,320
786.SportsPlex			
Total Recreation and Culture	3,042,729	6,123,870	3,579,290
Debt Service			
906.General Debt Service	394,458	228,427	99,211
Total Debt Service	394,458	228,427	99,211
Transfers and Other Financing Uses			
966.Transfers and Other	39,975	40,371	40,371
Total Transfers and Other Financing Uses	39,975	40,371	40,371
TOTAL GENERAL FUND EXPENDITURES	44,304,625	49,207,980	50,041,396

Major Street Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	5,745,620	5,825,985	5,971,630
Total State Grants Revenue	5,745,620	5,825,985	5,971,630
Investment Income and Rentals			
665.Interest Revenue	61,622	62,000	62,000
Total Investment Income and Rentals	61,622	62,000	62,000
TOTAL REVENUE	5,807,242	5,887,985	6,033,630
EXPENDITURES			
450.Major Road Preservation			
OSX.Other Services and Charges	788,400	1,407,233	1,407,190
Expenditure COE.Capital Outlay Expenditure	767,288	845,000	675,000
DSE.Debt Service Expenditure	1,281,400	1,281,800	1,281,000
Total 450.Major Road Preservation	2,837,088	3,534,033	3,363,190
451.Major Road Traffic Services			
OSX.Other Services and Charges	347,374	435,700	435,700
Expenditure Total 451.Major Road Traffic Services	347,374	435,700	435,700
452.Major Road Winter Maintenance			
SPX.Supplies Expenditure	38,183	15,150	130,000
OSX.Other Services and Charges	83,830	136,600	130,000
Expenditure Total 452.Major Road Winter Maintenance	122,013	151,750	260,000
	2,872,810	2,912,990	2,985,815
966.Transfers and Other	2,872,810	2,912,990	2,985,815
OFU.Other Financing Uses			
Total 966.Transfers and Other	6,179,285	7,034,473	7,044,705
TOTAL EXPENDITURES			
REVENUE OVER(UNDER) EXPENDITURES	(372,043)	(1,146,488)	(1,011,075)
BEGINNING FUND BALANCE	3,905,369	3,533,326	2,386,838
ENDING FUND BALANCE	3,533,326	2,386,838	1,375,763

Local Street Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	2,062,010	2,092,035	2,144,335
Total State Grants Revenue	2,062,010	2,092,035	2,144,335
Investment Income and Rentals			
665.Interest Revenue	19,763	19,000	19,000
Total Investment Income and Rentals	19,763	19,000	19,000
Other Financing Sources			
699.Interfund Transfers In	2,872,810	2,912,990	2,985,815
Total Other Financing Sources	2,872,810	2,912,990	2,985,815
TOTAL REVENUE	4,954,583	5,024,025	5,149,150
EXPENDITURES			
460.Local Road Preservation			
OSX.Other Services and Charges	4,013,890	4,665,620	4,655,620
Expenditure Total 460.Local Road Preservation	4,013,890	4,665,620	4,655,620
461.Local Road Traffic Services			
OSX.Other Services and Charges	694,509	735,000	735,000
Expenditure Total 461.Local Road Traffic Services	694,509	735,000	735,000
462.Local Road Winter Maintenance			
SPX.Supplies Expenditure	43,226	20,000	60,000
OSX.Other Services and Charges	88,956	62,500	200,000
Expenditure Total 462.Local Road Winter Maintenance	132,182	82,500	260,000
TOTAL EXPENDITURES	4,840,581	5,483,120	5,650,620
REVENUE OVER(UNDER) EXPENDITURES	114,002	(459,095)	(501,470)
BEGINNING FUND BALANCE	1,479,965	1,593,967	1,134,872
ENDING FUND BALANCE	1,593,967	1,134,872	633,402

Police and Fire Retirement Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	10,761,188	11,375,000	11,471,807
411.Delinquent Real Taxes	21,589	1,000	1,000
412.Delinquent PPT	24,185	5,000	11,000
414.Allowance for MTT or BOR Adjustments	8,549	(1,000)	(1,000)
415.Allowance for Chargebacks	54,927	(1,000)	(1,000)
Total Tax Related Revenue	10,870,438	11,379,000	11,481,807
State Grants Revenue			
573.LCSA Shared Revenue	131,901	164,000	165,000
Total State Grants Revenue	131,901	164,000	165,000
Investment Income and Rentals			
665.Interest Revenue	71,989	70,000	65,000
Total Investment Income and Rentals	71,989	70,000	65,000
TOTAL REVENUE	11,074,328	11,613,000	11,711,807
EXPENDITURES			
335.Police and Fire Retirement Dept			
PSE.Personal Services Expenditure	6,593,074	6,659,000	6,959,807
OSX.Other Services and Charges Expenditure	4,288,561	4,560,000	4,752,000
Total 335.Police and Fire Retirement Dept	10,881,635	11,219,000	11,711,807
TOTAL EXPENDITURES	10,881,635	11,219,000	11,711,807
REVENUE OVER(UNDER) EXPENDITURES	192,693	394,000	0
BEGINNING FUND BALANCE	327,086	519,779	913,779
ENDING FUND BALANCE	519,779	913,779	913,779

Building and Grounds Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor
			Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes	3,929,086	4,150,000	4,543,400
Current	7,615	200	200
411.Delinquent Real Taxes	7,380	6,400	6,400
412.Delinquent PPT	14,774	(1,000)	(1,000)
414.Allowance for MTT or BOR Adjustments	16,648	(1,000)	(1,000)
415.Allowance for Chargebacks			
Total Tax Related Revenue	3,975,503	4,154,600	4,548,000
State Grants Revenue			
573.LCSA Shared Revenue	269,316	103,000	103,000
Total State Grants Revenue	269,316	103,000	103,000
Investment Income and Rentals			
665.Interest Revenue	66,966	66,000	60,000
Total Investment Income and Rentals	66,966	66,000	60,000
Other Revenue			
676.Fund Reimbursements	247,612	266,800	270,300
Total Other Revenue	247,612	266,800	270,300
TOTAL REVENUE	4,559,397	4,590,400	4,981,300
EXPENDITURES			
265.Building and Grounds			
PSE.Personal Services Expenditure	510,910	608,492	695,950
SPX.Supplies Expenditure	2,023	5,000	5,400
OSX.Other Services and Charges	2,831,040	2,854,945	1,799,057
Expenditure COE.Capital Outlay Expenditure	832,881	1,530,000	3,267,000
Total 265.Building and Grounds	4,176,854	4,998,437	5,767,407
TOTAL EXPENDITURES	4,176,854	4,998,437	5,767,407
REVENUE OVER(UNDER) EXPENDITURES	382,543	(408,037)	(786,107)
BEGINNING FUND BALANCE	1,624,155	2,006,698	1,598,661
ENDING FUND BALANCE	2,006,698	1,598,661	812,554

Act 179 Rubbish Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	5,820,654	6,204,700	6,668,647
411.Delinquent Real Taxes	11,679	3,704	3,704
412.Delinquent PPT	13,149	1,388	1,388
414.Allowance for MTT or BOR Adjustments	4,738	(4,042)	(4,042)
	30,280	(4,993)	(4,993)
415.Allowance for Chargebacks	5,880,500	6,200,757	6,664,704
Total Tax Related Revenue			
State Grants Revenue			
569.Other State Grants	0	5,000	0
573.LCSA Shared Revenue	113,025	100,000	100,000
Total State Grants Revenue	113,025	105,000	100,000
Charges for Services			
607.Fees for Services	78,821	62,000	62,000
614.Rubbish Compost Fees	766,267	720,000	720,000
Total Charges for Services	845,088	782,000	782,000
Investment Income and Rentals			
665.Interest Revenue	103,595	70,000	70,000
Total Investment Income and Rentals	103,595	70,000	70,000
Other Revenue			
675.Other Contributions	11,256	12,000	7,000
Total Other Revenue	11,256	12,000	7,000
Other Financing Sources			
698.Proceeds from Insurance	43,634	0	0
Total Other Financing Sources	43,634	0	0
TOTAL REVENUE	6,997,098	7,169,757	7,623,704

EXPENDITURES

430.Animal Shelter

PSE.Personal Services Expenditure	795,464	834,660	840,640
SPX.Supplies Expenditure	61,169	95,500	97,000
OSX.Other Services and Charges Expenditure	111,400	160,300	184,600

COE.Capital Outlay Expenditure	78,979	815,000	165,000
Total 430.Animal Shelter	1,047,012	1,905,460	1,287,240
528.Compost and Rubbish Collection			
PSE.Personal Services Expenditure	957,576	1,046,400	1,014,750
SPX.Supplies Expenditure	109,622	223,500	223,500
OSX.Other Services and Charges Expenditure	4,057,736	4,410,871	4,512,751
COE.Capital Outlay Expenditure	763,385	743,970	750,000
Total 528.Compost and Rubbish Collection	5,888,319	6,424,741	6,501,001
TOTAL EXPENDITURES	6,935,331	8,330,201	7,788,241
REVENUE OVER(UNDER) EXPENDITURES	61,767	(1,160,444)	(164,537)
BEGINNING FUND BALANCE	2,951,660	3,013,427	1,852,983
ENDING FUND BALANCE	3,013,427	1,852,983	1,688,446

Tree Replacement Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
626.Services Revenue Other	600	2,000	2,000
641.Tree Replacement Charges	(8,835)	0	0
Total Charges for Services	(8,235)	2,000	2,000
Investment Income and Rentals			
665.Interest Revenue	417	0.00	0.00
Total Investment Income and Rentals	417	0.00	0.00
TOTAL REVENUE	(7,818)	2,000	2,000
EXPENDITURES			
777.Tree Replacement Department			
OSX.Other Services and Charges	0	2,000	2,000
Expenditure Total 777.Tree Replacement Department	0	2,000	2,000
TOTAL EXPENDITURES	0	2000	2000
REVENUE OVER(UNDER) EXPENDITURES	(7,818)	0	0
BEGINNING FUND BALANCE	23,055	15,237	15,237
ENDING FUND BALANCE	15,237	15,237	15,237

Building Department Fund

			2022-23	2023-24	2024-25
			Actual	Projected Budget	Mayor
REVENUE					Proposed
License and Permits Revenue					
479.Other Business Licenses and Fees			382,500	409,000	441,000
Total License and Permits Revenue			382,500	409,000	441,000
Federal	Grants	Revenue			
528.Federal	Grants	Other	0	0	270,000
Total Federal Grants Revenue			0	0	270,000
Charges for Services					
602.Administrative Review Fee			5,046	7,500	7,500
627.Building Inspection Permit Fees			1,815,120	2,042,000	2,042,000
Total Charges for Services			1,820,166	2,049,500	2,049,500
Investment Income and Rentals					
665.Interest Revenue			5,145	6,200	6,200
Total Investment Income and Rentals			5,145	6,200	6,200
Other Revenue					
672.Miscellaneous Revenue			8,250	0	0
Total Other Revenue			8,250	0	0
TOTAL REVENUE			2,216,061	2,464,700	2,766,700
EXPENDITURES					
371.Building Inspection Department					
PSE.Personal Services Expenditure			643,909	667,740	783,710
SPX.Supplies Expenditure			13,950	47,000	17,000
OSX.Other Services and Charges			1,549,199	1,692,366	1,694,116
Expenditure COE.Capital Outlay Expenditure			0	0	270,000
Total 371.Building Inspection Department			2,207,058	2,407,106	2,764,826
TOTAL EXPENDITURES			2,207,058	2,407,106	2,764,826
REVENUE OVER(UNDER) EXPENDITURES			9,003	57,594	1,874
BEGINNING FUND BALANCE			214,798	223,801	281,395
ENDING FUND BALANCE			223,801	281,395	283,269

Treasury Federal Forfeiture Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	14,901	8,700	0
Total Fines and Forfeits	14,901	8,700	0
Investment Income and Rentals			
665.Interest Revenue	11,321	8,000	0
Total Investment Income and Rentals	11,321	8,000	0
TOTAL REVENUE	26,222	16,700	0
EXPENDITURES			
302.Federal Treasury Forfeiture			
OSX.Other Services and Charges Expenditure	69,770	90,000	90,000
COE.Capital Outlay Expenditure	0	114,330	0
Total 302.Federal Treasury Forfeiture	69,770	204,330	90,000
TOTAL EXPENDITURES	69,770	204,330	90,000
REVENUE OVER(UNDER) EXPENDITURES	(43,548)	(187,630)	(90,000)
BEGINNING FUND BALANCE	576,859	533,311	345,681
ENDING FUND BALANCE	533,311	345,681	255,681

State OWi Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Investment Income and Rentals			
665.Interest Revenue	524	0	0
Total Investment Income and Rentals	524	0	0
TOTAL REVENUE	524	0	0
EXPENDITURES			
306.State OWi Forfeiture			
OSX.Other Services and Charges	0	2,000	2,000
Expenditure Total 306.State OWi Forfeiture	0	2,000	2,000
TOTAL EXPENDITURES	0	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES	524	(2,000)	(2,000)
BEGINNING FUND BALANCE	27,634	28,158	26,158
ENDING FUND BALANCE	28,158	26,158	24,158

MIDC Grant Fund

			2022-23	2023-24	2024-25
			Actual	Projected Budget	Mayor
REVENUE					Proposed
State	Grants	Revenue			
569.Other	State	Grants	245,562	237,272	237,272
Total State Grants Revenue			245,562	237,272	237,272
Other Financing Sources					
699.Interfund	Transfers In	Total	39,975	40,686	40,686
Other Financing Sources			39,975	40,686	40,686
TOTAL REVENUE			285,537	277,958	277,958
EXPENDITURES					
287.MIDC Court					
PSE.Personal Services	Expenditure		65,132	49,807	49,807
SPX.Supplies	Expenditure		480	1,751	1,751
OSX.Other Services and	Charges		219,925	226,400	226,400
Expenditure Total 287.MIDC Court			285,537	277,958	277,958
TOTAL EXPENDITURES			285,537	277,958	277,958
REVENUE OVER(UNDER) EXPENDITURES			0	0	0
BEGINNING FUND BALANCE			0	0	0
ENDING FUND BALANCE			0	0	0

Justice Federal Forfeiture Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	968,684	62,345	0
Total Fines and Forfeits	968,684	62,345	0
Investment Income and Rentals			
665.Interest Revenue	19,434	33,000	0
Total Investment Income and Rentals	19,434	33,000	0
TOTAL REVENUE	988,118	95,345	0
EXPENDITURES			
303.Federal Justice Forfeiture			
OSX.Other Services and Charges Expenditure	89,552	510,891	0
COE.Capital Outlay Expenditure	0	30,000	430,000
Total 303.Federal Justice Forfeiture	89,552	540,891	430,000
TOTAL EXPENDITURES	89,552	540,891	430,000
REVENUE OVER(UNDER) EXPENDITURES	898,566	(445,546)	(430,000)
BEGINNING FUND BALANCE	901,123	1,799,689	1,354,143
ENDING FUND BALANCE	1,799,689	1,354,143	924,143

State Forfeiture Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	46,831	0	0
Total Fines and Forfeits	46,831	0	0
Investment Income and Rentals			
665.Interest Revenue	6,775	0	0
Total Investment Income and Rentals	6,775	0	0
TOTAL REVENUE	53,606	0	0
EXPENDITURES			
304.State Forfeiture			
OSX.Other Services and Charges	16,099	50,000	50,000
Expenditure Total 304.State Forfeiture	16,099	50,000	50,000
TOTAL EXPENDITURES	16,099	50,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	37,507	(50,000)	(50,000)
BEGINNING FUND BALANCE	358,808	396,315	346,315
ENDING FUND BALANCE	396,315	346,315	296,315

DARE Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor
			Proposed
REVENUE			
Other Revenue			
672.Miscellaneous	325	2,000	2,000
Revenue Total Other	325	2,000	2,000
Revenue			
TOTAL REVENUE	325	2,000	2,000
EXPENDITURES			
307.DARE Department			
OSX.Other Services and Charges	325	2,000	2,000
Expenditure Total 307.DARE Department	325	2,000	2,000
TOTAL EXPENDITURES	325	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES	0	0	0
BEGINNING FUND BALANCE	0	0	0
ENDING FUND BALANCE	0	0	0

NSP Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Other Revenue			
672.Miscellaneous	0	0	0
Revenue Total Other	0	0	0
Revenue			
TOTAL REVENUE	0	0	0
EXPENDITURES			
695.NSP Department			
OSX.Other Services and Charges	0	137,455	0
Expenditure Total 695.NSP Department	0	137,455	0
TOTAL EXPENDITURES	0	137,455	0
REVENUE OVER(UNDER) EXPENDITURES	0	(137,455)	0
BEGINNING FUND BALANCE	137,455	137,455	0
ENDING FUND BALANCE	137,455	0	0

Opioid Settlement Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor
			Proposed
REVENUE			
Other Revenue			
685.Opioid Settlement Revenue	129,987	32,153	32,513
Total Other Revenue	129,987	32,153	32,513
TOTAL REVENUE	129,987	32,153	32,513
EXPENDITURES			
Misc Opioid Prevention Expenditures	0	162,140	32,513
	0	162,140	32,513
TOTAL EXPENDITURES	0	162,140	32,513
REVENUE OVER(UNDER) EXPENDITURES	129,987	(129,987)	0
BEGINNING FUND BALANCE	0	129,987	0
ENDING FUND BALANCE	129,987	0	0

Golf Course Fund

			2022-23	2023-24	2024-25
			Actual	Projected Budget	Mayor
REVENUE					Proposed
Charges	for	Services			
650.Golf	Course	Sales	4,257,290	4,401,594	4,944,570
Total Charges for Services			4,257,290	4,401,594	4,944,570
Investment Income and Rentals					
665.Interest Revenue			593	864	758
Total Investment Income and Rentals			593	864	758
Other Revenue					
673.Proceeds from Sale of Assets - Proprietary			(593)	0	0
675.Other Contributions			756	0	0
Total Other Revenue			163	0	0
TOTAL REVENUE			4,258,046	4,402,458	4,945,328
EXPENDITURES					
755.Taylor Meadows Golf					
PSE.Personal Services Expenditure			537,968	588,450	648,889
SPX.Supplies Expenditure			469,046	499,253	542,485
OSX.Other Services and Charges			459,681	469,699	557,076
Expenditure COE.Capital Outlay Expenditure			0	10,000	10,000
DSE.Debt Service Expenditure			29,709	0	141,476
Total 755.Taylor Meadows Golf			1,496,404	1,567,402	1,899,926
756.Lakes of Taylor Golf					
PSE.Personal Services Expenditure			796,459	905,738	984,900
SPX.Supplies Expenditure			920,063	862,523	926,000
OSX.Other Services and Charges			604,691	612,577	694,050
Expenditure COE.Capital Outlay Expenditure			0	10,000	10,000
DSE.Debt Service Expenditure			31,543	0	150,318
Total 756.Lakes of Taylor Golf			2,352,756	2,390,838	2,765,268
TOTAL EXPENDITURES			3,849,160	3,958,240	4,665,194
REVENUE OVER(UNDER) EXPENDITURES			408,886	444,218	280,134
BEGINNING RESERVE FUNDS			304,279	713,165	1,157,383
ENDING RESERVED FUNDS			713,165	1,157,383	1,437,517

Sewer Disposal System Fund

			2022-23	2023-24	2024-25
			Actual	Projected Budget	Mayor
REVENUE			Proposed		
Tax Related Revenue					
411.Delinquent Real Taxes			16,337	0	0
412.Delinquent PPT			2,771	0	0
415.Allowance for Chargebacks			1,014	0	0
Total Tax Related Revenue			20,122	0	0
State	Grants	Revenue			
569.Other	State	Grants	0	120,000	0
Total State Grants Revenue			0	120,000	0
Charges for Services					
651.Water and Sewer User Fees Total			8,201,578	10,476,000	10,916,920
Charges for Services			8,201,578	10,476,000	10,916,920
Investment Income and Rentals					
665.Interest Revenue			54,021	17,000	15,000
Total Investment Income and Rentals			54,021	17,000	15,000
Other Revenue					
671.Miscellaneous Revenue 675.Other Contributions			73,450	0	0
Total Other Revenue			73,450	0	0
TOTAL REVENUE			8,349,171	10,613,000	10,931,920
EXPENDITURES					
536.Sewer Department					
PSE.Personal Services Expenditure			958,709	1,109,020	1,103,021
SPX.Supplies Expenditure			50,324	60,600	60,600
OSX.Other Services and Charges			5,412,159	6,973,669	7,080,700
Expenditure COE.Capital Outlay Expenditure			1,431,824	2,058,301	555,000
DSE.Debt Service Expenditure			1,459,605	1,238,500	1,238,500
Total 536.Sewer Department			9,312,621	11,440,090	10,037,821
966.Transfers and Other					
OFU.Other Financing Uses			212,965	228,100	228,100
Total 966.Transfers and Other			212,965	228,100	228,100

TOTAL EXPENDITURES	9,525,586	11,668,190	10,265,921
REVENUE OVER(UNDER) EXPENDITURES	(1,176,415)	(1,055,190)	665,999
BEGINNING RESERVE FUNDS	6,838,947	5,662,532	4,607,342
ENDING RESERVED FUNDS	5,662,532	4,607,342	5,273,341

Water Supply System Fund

			2022-23	2023-24	2024-25
			Actual	Projected Budget	Mayor
REVENUE					Proposed
State	Grants	Revenue			
569.Other	State	Grants	219,782	262,438	0
Total State Grants Revenue			219,782	262,438	0
Charges for Services					
626.Services Revenue Other			104,203	158,100	158,100
651.Water and Sewer User Fees	Total		10,898,088	11,302,000	11,541,921
Charges for Services			11,002,291	11,460,100	11,700,021
Investment Income and Rentals					
665.Interest Revenue			60,342	60,000	60,000
Total Investment Income and Rentals			60,342	60,000	60,000
Other Revenue					
671.Miscellaneous Revenue	672.Other	Revenue	3,848	0	0
			(20,796)	0	0
675.Other Contributions			73,450	0	0
Total Other Revenue			56,502	0	0
Other	Financing	Sources			
699.Interfund	Transfers	In	493,433	400,000	400,000
Total Other Financing Sources			493,433	400,000	400,000
TOTAL REVENUE			11,832,350	12,182,538	12,160,021
EXPENDITURES					
545.Water Billing					
PSE.Personal Services Expenditure			213,276	199,870	191,720
SPX.Supplies Expenditure			0	2,000	2,000
OSX.Other Services and Charges			180,673	176,000	178,800
Expenditure Total 545.Water Billing			393,949	377,870	372,520
546.Water Administration					
PSE.Personal Services Expenditure			265,700	289,620	317,220
SPX.Supplies Expenditure			1,697	2,000	2,000
OSX.Other Services and Charges			931,606	1,066,861	1,086,861
Expenditure COE.Capital Outlay Expenditure			15,125	0	0

Total 546. Water Administration	1,214,128	1,358,481	1,406,081
547. Water Transmission and Distribution			
PSE. Personal Services Expenditure	1,223,491	1,477,776	1,546,790
SPX. Supplies Expenditure	349,043	293,630	242,500
OSX. Other Services and Charges Expenditure	6,133,390	6,467,426	6,353,300
COE. Capital Outlay Expenditure	1,823,837	2,802,521	1,321,000
Total 547. Water Transmission and Distribution	9,529,761	11,041,353	9,463,590
548. Water Customer Service			
PSE. Personal Services Expenditure	540,473	463,020	483,990
SPX. Supplies Expenditure	(13,442)	131,200	131,200
OSX. Other Services and Charges Expenditure	41,255	46,000	53,200
Total 548. Water Customer Service	568,286	640,220	668,390
TOTAL EXPENDITURES	11,706,124	13,417,924	11,910,581
REVENUE OVER(UNDER) EXPENDITURES	126,226	(1,235,386)	249,440
BEGINNING RESERVE FUNDS	9,255,297	9,381,523	8,146,137
ENDING RESERVED FUNDS	9,381,523	8,146,137	8,395,577

Ecorse Creek Sewer System Fund

	2022-23	2023-24	2024-25
	Actual	Projected Budget	Mayor
REVENUE			
Charges for Services			
651.Water and Sewer User Fees Total	266,582	281,000	286,000
Charges for Services	266,582	281,000	286,000
Investment Income and Rentals			
665.Interest Revenue	40,698	38,000	30,000
Total Investment Income and Rentals	40,698	38,000	30,000
TOTAL REVENUE	307,280	319,000	316,000
EXPENDITURES			
560.Ecorse Creek Dept			
OSX.Other Services and Charges	220,884	255,620	260,620
Expenditure Capital Outlay Expenditure	0	550,882	0
DSE.Debt Service Expenditure	209,823	154,854	63,817
Total 560.Ecorse Creek Dept	430,707	961,356	324,437
TOTAL EXPENDITURES	430,707	961,356	324,437
REVENUE OVER(UNDER) EXPENDITURES	(123,427)	(642,356)	(8,437)
BEGINNING RESERVE FUNDS	2,138,923	2,015,496	1,373,140
ENDING RESERVED FUNDS	2,015,496	1,373,140	1,364,703

CITY OF TAYLOR, MICHIGAN
FISCAL YEAR 2024/2025
SUPPLEMENTAL INFORMATION
DEBT SUMMARY

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2025

Fund	GENERAL OBLIGATIONS BONDS	MATURITY DATE	TOTAL				
			O/S PRINCIPAL AT 6/30/24	FY 2025		FY 2025	
			PRINCIPAL	INTEREST	TOTAL P & I		
101	IT Wifi Upgrde Citywide	7/30/2024	1,568	1,568	3	1,571	
101	Comerica Leasing - 2 Elgin Pelican Sweeper Trucks	11/5/2026	279,394	90,931	6,708	97,639	
	Total of Fund 101		280,962	92,499	6,711	99,210	
202	MTF Series 2021	3/1/2036	12,025,000	800,000	481,000	1,281,000	
	Total of Fund 202		12,025,000	800,000	481,000	1,281,000	
372	2004 Public Facilities Bonds TBA (\$1,250,000)	10/1/2023					
372	2015 Building Authority Refunding Bonds (\$6,965,000)	5/1/2024					
	Total of Fund 372						
469	2019 Building Authority Boonds (\$4,950,000)	9/1/2029	3,075,000	490,000	50,657	540,657	
			3,075,000	490,000	50,657	540,657	
	Total Principal and Interest		15,380,962	1,382,499	538,368	1,920,867	

Fund	REVENUE BONDS - COMPONENT UNITS	MATURITY DATE	TOTAL				
			O/S PRINCIPAL AT 6/30/24	FY 2025		FY 2025	
			PRINCIPAL	INTEREST	TOTAL P & I		
371	BRDA Tax Increment Refunding Bond, Series 2015	5/1/2034	6,965,000	600,000	304,175	635,625	
(\$9,637,100)	Series 2017A - Refunding Bond (\$1,915,000)	5/1/2031	580,000		25,810	324,246	
	Total of Fund 371		7,545,000	600,000	329,985	929,985	
243	Series 2017B - BRDA Refunding - Walmart/Midtown/Che	3/1/2028	675,000	225,000	26,416	251,416	
	Total of Fund 243		675,000	225,000	26,416	251,416	
	Total Principal and Interest		8,220,000	825,000	356,401	1,181,401	

