

Calculations as of 06/30/2024

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY | 2023-24 AMENDED BUDGET | 2023-24 ACTIVITY THRU 06/30/24 | 2024-25 PRES APPROVED BUDGET |
|--------------------------------------|---------------------------------|---------------------|---------------------|------------------------------|--------------------------------------|------------------------------------|
| ESTIMATED REVENUES | | | | | | |
| Dept 000 | | | | | | |
| 590-000-445.000 | PENALTIES AND INTEREST ON TAXES | | | | 20 | |
| 590-000-482.000 | Inspection Fees | | 100 | | | |
| 590-000-540.000 | STATE GRANT REVENUE | 59,453 | 143,023 | | | |
| 590-000-606.100 | Sewer Taps | | 4,378 | | 4,478 | |
| 590-000-643.100 | SEWER COMMODITY BILLINGS | 394,775 | 398,809 | 444,700 | 284,966 | 367,650 |
| 590-000-643.200 | SEWER BASE RATE | 125,939 | 162,187 | 219,000 | 147,951 | 198,100 |
| 590-000-643.500 | DISCHARGE SURCHARGE FEES | 474 | 431 | | 604 | |
| 590-000-643.600 | DEBT SERVICE REVENUE | | 76,124 | 152,000 | 114,921 | 156,419 |
| 590-000-665.000 | Interest Income - S.A. | 1,899 | 14,121 | 7,000 | 41,284 | 40,000 |
| 590-000-675.000 | OTHER REVENUE | (50,906) | | | | |
| 590-000-675.100 | I/F REIMBURSEMENT - EQUIPMENT | 8,914 | 11,021 | 12,000 | 17,612 | 18,000 |
| 590-000-678.100 | LATE FEES | 10,497 | 11,737 | 10,000 | 15,058 | 11,000 |
| 590-000-687.000 | Refunds & Reimbursements | 199 | 202 | | 416 | |
| 590-000-697.000 | LEGAL SETTLEMENTS | | 17,414 | | | |
| 590-000-697.100 | PROJECT SETTLEMENTS | | | | 3,500 | |
| 590-000-698.000 | Insurance Settlement | 400 | | | | |
| 590-000-699.000 | Operating Transfers In | | 2,218 | 2,817 | 3,144 | 3,000 |
| Totals for dept 000 - | | 551,644 | 841,765 | 847,517 | 633,954 | 794,169 |
| TOTAL ESTIMATED REVENUES | | | | | | |
| | | 551,644 | 841,765 | 847,517 | 633,954 | 794,169 |
| APPROPRIATIONS | | | | | | |
| Dept 527 - VILLAGE SEWER DEPT | | | | | | |
| 590-527-702.010 | LABOR ALLOCATION | 67,361 | 95,484 | 92,500 | 88,165 | 100,000 |
| 590-527-703.000 | Social Security | 4,809 | 7,241 | 7,393 | 6,511 | 8,090 |
| 590-527-705.000 | Workers Comp Insurance | 729 | 1,233 | 1,400 | 1,691 | 1,800 |
| 590-527-706.000 | Health Insurance | 16,011 | 18,976 | 24,884 | 23,889 | 27,520 |
| 590-527-706.200 | HEALTH INSURANCE - HSA | 793 | 560 | 588 | 583 | 620 |
| 590-527-707.000 | Life Insurance | 886 | 1,294 | 1,290 | 1,079 | 1,290 |
| 590-527-708.000 | Pension | 12,338 | 16,436 | 15,000 | 16,969 | 18,400 |
| 590-527-708.100 | PENSION EXPENSE (GASB 68) | 2,270 | 24,330 | | | |
| 590-527-710.000 | 457 DEFERRED COMP PLAN | 233 | 230 | 483 | 245 | 300 |
| 590-527-727.000 | SUPPLIES: OPERATING | 690 | 1,637 | 8,000 | 4,038 | 8,000 |
| 590-527-728.000 | SUPPLIES: OFFICE | 68 | 126 | 200 | 755 | 200 |
| 590-527-729.000 | SUPPLIES: SAFETY EQUIP | 250 | 522 | 500 | 1,581 | 2,500 |
| 590-527-730.000 | Postage | 241 | | | | |
| 590-527-740.000 | Cleaning Supplies | 22 | 83 | 250 | 63 | 250 |
| 590-527-741.000 | SUPPLIES: UNIFORMS, BOOTS, ETC | 1,403 | 1,554 | 2,000 | 1,435 | 2,000 |
| 590-527-775.000 | Chemicals | 23,359 | 21,093 | 27,000 | 22,013 | 27,000 |
| FERRIC CHLORIDE/LAB CHEMICALS | | | | | | |
| 590-527-790.000 | Plumbing Supplies | 655 | 422 | 2,500 | 398 | 2,500 |
| 590-527-801.000 | Legal Fees | 3,433 | 4,044 | 2,500 | 1,307 | 2,500 |
| 590-527-802.000 | Testing | 15,445 | 14,991 | 15,000 | 14,956 | 20,000 |
| 590-527-803.000 | C/S - ENGINEERING | 8,575 | 159,617 | 20,000 | 1,450 | 25,000 |
| PLANT O&M MANUAL UPDATE | | | | | | |
| 590-527-804.000 | Lagoon & Manhole Work | 1,800 | 2,250 | 10,000 | 2,000 | 10,000 |
| 590-527-806.000 | C/S - GENERAL | 58,670 | 16,022 | 30,000 | 17,883 | 30,000 |
| GENERAL | | | | | | |
| 590-527-806.200 | C/S - ACCOUNTING SERVICES | 2,069 | 300 | 550 | | |
| 590-527-806.400 | C/S - IT SERVICES | 4,628 | 5,567 | 6,000 | 5,304 | 6,000 |
| 590-527-807.000 | Auditors | 16,720 | 10,814 | 11,000 | 8,848 | 11,000 |
| 590-527-808.000 | I/F ADMIN CHARGES | 12,000 | 12,000 | 12,000 | 10,000 | 12,000 |
| 590-527-809.100 | SAW GRANT EXPENDITURES FOR AMP | 66,059 | | | | |
| 590-527-811.000 | Insurance | 6,567 | 7,595 | 6,590 | 5,507 | 8,000 |

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|--|--|---------------------|---------------------|------------------------------|--------------------------------------|------------------------------------|
| APPROPRIATIONS | | | | | | |
| Dept 527 - VILLAGE SEWER DEPT | | | | | | |
| 590-527-823.000 | Licenses & Permits | 4,430 | 3,650 | 4,000 | 7,500 | 10,000 |
| | AMERICAN WATER WORKS | | | | | |
| | MISS DIG | | | | | |
| | GROUND WATER ANNUAL PERMIT FEE | | | | | |
| | EGL E FEE (INCREASE) | | | | | |
| 590-527-824.000 | MEMBERSHIP, DUES, & SUBSCRIPTIONS | 696 | 779 | 800 | 1,289 | 2,000 |
| | MI WATER ENVIR ASSOC, AMERICAN WATER WORKS, MI RURAL WATER | | | | | |
| 590-527-850.000 | Internet Services | 821 | 978 | 1,000 | 1,192 | 1,400 |
| 590-527-853.000 | Telephone | 3,923 | 2,747 | 4,000 | 1,661 | 4,000 |
| | LIFT 4 & 5 COMMUNICATION | | | | | |
| 590-527-861.000 | FUEL/GASOLINE | 1,155 | 5,084 | 5,000 | 4,453 | 7,000 |
| 590-527-900.000 | Printing & Publishing | 548 | 764 | 500 | 790 | 1,000 |
| 590-527-920.000 | Utilities | 56,326 | 67,841 | 70,000 | 73,841 | 80,000 |
| 590-527-930.000 | R&M: BUILDING | 536 | 186 | 15,000 | | 5,000 |
| 590-527-931.000 | R&M: EQUIPMENT | 5,599 | 8,998 | 10,000 | 9,955 | 15,000 |
| 590-527-932.000 | R&M: GROUNDS | 353 | 4,671 | 5,000 | 82 | 5,000 |
| | FENCE REPAIR | | | | | |
| 590-527-940.100 | I/F EQUIPMENT USAGE | 27,113 | 35,835 | 30,000 | 46,977 | 50,000 |
| 590-527-955.000 | MISCELLANEOUS | 1,233 | 42 | 2,000 | 524 | 1,000 |
| 590-527-958.100 | SEMINARS, TRAINING & CERT. | 95 | 1,982 | 1,000 | 775 | 2,000 |
| 590-527-968.000 | Depreciation Expense | 211,456 | 283,154 | 290,000 | 209,075 | 288,000 |
| 590-527-974.000 | R&M: COMPUTER SOFTWARE | 2,328 | 6,138 | 4,000 | 1,391 | 9,000 |
| | GIS UPDATES | | | | | |
| 590-527-977.000 | CAPITAL OUTLAY: MINOR | 879 | 8,036 | | (2) | |
| 590-527-980.000 | Capital Outlay | | | 1 | | |
| | STRUCTURE G VALVE/PLANT MOWER (\$60,000) | | | | | |
| 590-527-980.500 | CAPITAL OUTLAY - PROJECT | | | 1 | | |
| | NW QUADRANT (\$108,817) AND N.HOWELL (\$330,069) | | | | | |
| 590-527-982.000 | LOSS ON DISPOSAL OF FIXED ASSETS | | 21,151 | | | |
| 590-527-993.100 | 2013 GO BOND INTEREST | 4,890 | 4,442 | 4,240 | 4,240 | 3,840 |
| 590-527-993.300 | 2018 USDA BOND INTEREST | 66,652 | 62,620 | 62,000 | 60,978 | 60,626 |
| 590-527-993.350 | 2020 USDA BOND INTEREST | 1,996 | 10,631 | 6,800 | 8,970 | 8,808 |
| | Totals for dept 527 - VILLAGE SEWER DEPT | 719,113 | 954,150 | 812,970 | 670,361 | 878,644 |
| TOTAL APPROPRIATIONS | | 719,113 | 954,150 | 812,970 | 670,361 | 878,644 |
| NET OF REVENUES/APPROPRIATIONS - FUND 590 | | (167,469) | (112,385) | 34,547 | (36,407) | (84,475) |
| | BEGINNING FUND BALANCE | 5,782,979 | 5,278,331 | 5,165,946 | 5,165,946 | 5,129,539 |
| | FUND BALANCE ADJUSTMENTS | (337,178) | | | | |
| | ENDING FUND BALANCE | 5,278,332 | 5,165,946 | 5,200,493 | 5,129,539 | 5,045,064 |