

# MEETING AGENDA

Village Council of the Village of Shelby  
Budget Work Session  
Monday, January 23, 2023, 5:00 P.M.  
218 N. Michigan Ave.  
Shelby, MI 49455



## Agenda Topics:

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Additions to Agenda
5. Public Participation:
6. Special Meeting Business:
  - a) FY2023-24 Budget Work Session **D**
7. Adjournment:

**AR-Action Requested**  
**D-Discussion Item**

NEXT MEETING:	<b>January 23, 2023</b>
NEXT RESOLUTION:	02-23
NEXT PROCLAMATION:	01-22
NEXT ORDINANCE:	01-22



Finance and Insurance Committee  
Item Cover Page

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<b>Meeting Date:</b>	January 23, 2023
<b>Agenda Item:</b>	FY2023-2024 Draft Budget
<b>Budget Impact:</b>	N/A
<b>Staff Contact:</b>	Brady Selner, Village Administrator

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**Background:**

The purpose of this Budget Work Session is to provide the Village Council with an opportunity to ask questions and share concerns regarding the FY2023-24 draft budget. I plan to present a summary of major items within the budget at the meeting. The Finance and Insurance Committee met on January 19 and did not have any major concerns regarding the draft budget. The information gathered at this work session will be used to update the budget accordingly.

As currently presented, this budget includes a 5% cost of living increase. As a reminder, we also budget all positions at the top of the respective pay scale regardless of each employee's actual pay. This requires us to be financially prudent on the remaining expenses outside of personnel costs and ensures that we will have the money available to pay personnel in the future when employee's do reach the top of the pay scale.

The budget presented in your packets shows a \$45,924 surplus in the General Fund. However, we do anticipate expenditures to exceed revenues in the General Fund for the current fiscal year. This is due to Getty Park project expenses. In all other funds except the Water Fund, we expect expenditures to exceed revenues. This is due to the infrastructure projects we have planned this year. As we get closer to the year end, I will project Fund Balances for the end of FY2023-24. I anticipate that we will still be over the maximum fund balance in both Local and Major Streets but will continue to plan future road improvement to bring the fund balance within the range set by Village Council. Once completed, the document will include the budget message, budget summary, line-item budget, Fund Balance Policy, Capital Improvement Plan, and salary and wage Scale.

**Supporting Documents:**

COLA Comparison of Surrounding Communities  
FY2023-24 Draft Budget

Village of Shelby  
 Budget 2023-2024 Budget Cycle  
 COLA and Merit Raises Local Municipalities

Village of Pentwater 3/31 YE

2022/2023    2023-2024    2024-2025    2024-2025

Per Rande Listerman - Treasurer 1/11/2023 email	4.00%	4.00%	4.00%	4.00%
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City of Hart 6/30 YE

Per Rob Splane - City Manager 1/11/2023 email	15.00%	4.00%	4.00%	4.00%
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City of Whitehall 6/30 YE

Police Department and Office DPW Union Contract	3.50% 2.50%	4.0 to 4.25%	TBD	TBD
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Per Brandon Mahoney - PD Detective

Village of Shelby 2/28 YE

Per adopted budget	2.00%	5.00%	TBD	TBD
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# Fiscal Year 2023-24 Budget Message

## Village of Shelby

### January 20, 2023

#### **Village President and Council Members:**

Enclosed is the proposed 2023-2024 budget for the Village of Shelby. This budget includes funding for several priorities set by Village Council during the strategic planning session held July 2021 and accounts for major investment in our water, sewer, and park infrastructure. These projects will have lasting positive impacts on the community. The Village has leveraged several million dollars of state and federal funds to achieve many priorities set by the Village Council. These projects have been postponed due to supply chain issues but will move forward this fiscal year. This budget message should give a clear overview of the budget and highlight key components that Council and the public will find interesting and informative. The typical budget cycle follows the schedule copied below.

**August:** Village Council Strategic Planning Session

**September:** Send out department budgets to staff.

**October/November:** Village Administrator/Department Head budget discussions.

**December:** Submit draft budget to Finance & Insurance Committee

**January:** Budget work session with full Council

**February:** Budget hearing and adoption

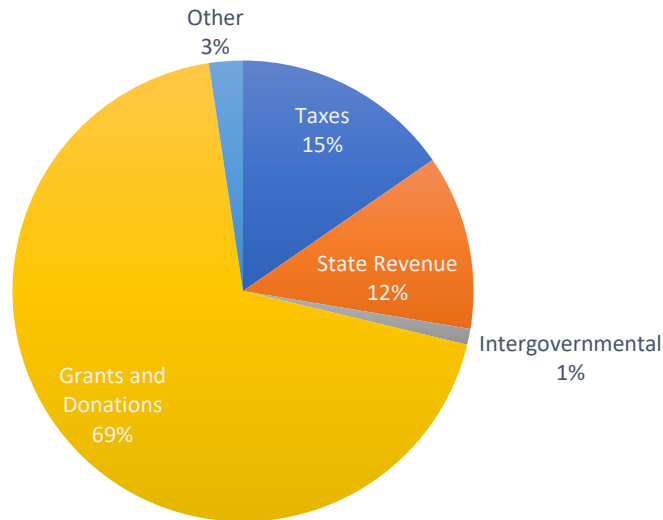
**March:** Fiscal year begins

It is the intention of this budget message to give a clear overview of the major items within this year's budget. As noted earlier, many of the items found in this budget include major upgrades to the Village's water and sewer system. Accounting for these projects have inflated the budget well beyond the revenues and expenditures that are common for the Village.

#### **Revenue Sources**

Generally, the primary source of revenue in the General Fund is Property Tax and State Revenue which constitute 15% and 12% respectively. The Village anticipates receiving about \$332,290 in property tax revenues in FY2023-24, an increase of about \$6,000 over the prior fiscal year. This revenue source increased due to continued growth in property values and some new construction activity in the Village. This year, Grants and Donations constitute the largest revenue source in FY2023-24. This is higher than usual due to the three grants received for the Getty Park Project. Two MEDC Grants and one MDNR grant were received totaling \$1,267,790. The three grants received included: (1) MDNR LWCF Grant for \$300,000 (2) MEDC PGS Grant for \$415,290 and (3) MEDC RAP Grant for \$552,500.

## General Fund Revenue



### **State Revenue Sharing**

Michigan cities, villages, and townships receive revenue earmarked by both state constitution and statute to help pay for core governmental services such as police protection, roads, water, and sewer service, etc. These funds are known as “revenue sharing”, which includes both constitutional and statutory payments.

The Village’s third largest revenue source for the General Fund in FY2023-24 is State Revenue, which comprises just over 12% of all revenues. The Village anticipates receiving about \$265,000 in revenue sharing in FY2023-24, an increase of about \$24,000 over the prior fiscal year. This expected increase is due to omnibus budget, HB5783, which included the largest increase in revenue sharing in the last two decades resulting in a 6% increase totaling \$16 million to fund a 5% ongoing and 1% one-time increase. In addition, the state passed a \$4.7 billion budget supplemental bill, SB 565, that included \$46 million in constitutional revenue sharing hold harmless funds. Any community that experienced a decline in population according to the 2020 Census, like the Village of Shelby, requires payments to be made in an amount equal to the overpayment amount as described in the Glenn Steil State Revenue Sharing Act of 1971.

### **ARPA FUNDS**

On May 10, 2021, the U.S. Department of Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery (CSLR) Funds, established by the American Rescue Plan Act of 2021, to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments.

The Village of Shelby has been allocated \$211,438 in CSLR funding. \$105,296 was received October 2021 and the balance was received June 2022. All funds must be obligated within the statutory period between March 3, 2021, and December 31, 2024, and expended to cover such obligations by December 31, 2026.

The general use of funds, guidance, associated rules, expenditure categories, and a recommended approach. In general, recipients may use these funds to: (1) Support public health expenditures, (2) Address negative economic impacts caused by the public health emergency, (3) Replace lost public sector revenue, (4) Provide premium pay for essential works, and (5) Invest in water, sewer, and broadband infrastructure. Within these overall categories, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities.

Out of the \$211,438 allocated to the Village of Shelby, \$5,000 was used in FY2022-23 to support the Harvest Festival. In the FY2023-24 budget, we are recommending the use of \$50,000 CSLR dollars for a Downtown Façade Grant Program and approximately \$30,000 for a community input study on the future streetscape of downtown. Using some of this money to purchase planters for downtown will also be considered.

### **Grants**

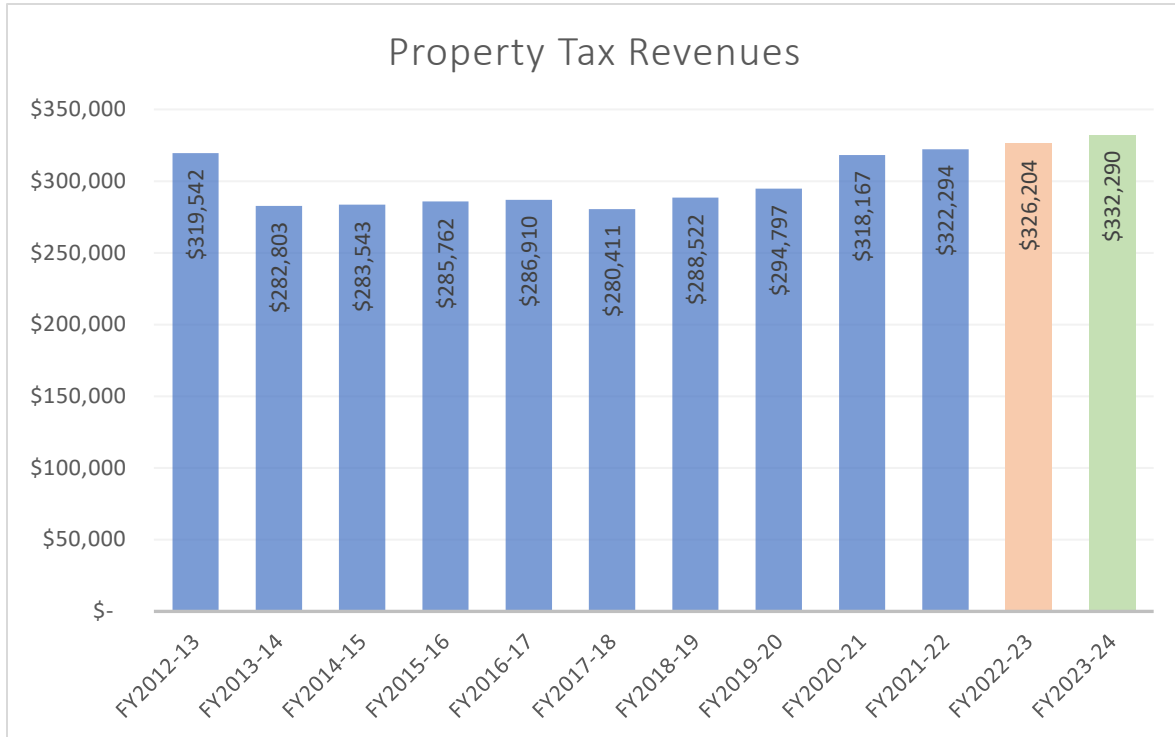
Notable grants that the Village of Shelby will receive in FY2023-24 include the following:

- EGLE DWSRF – State Grant of \$621,000 and \$2,267,760 loan forgiveness.
- Getty Park Project – \$552,500 MEDC RAP, \$415,290 MEDC PGS and \$300,000 MDNR LWCF
- Sewer Lift Stations and Well Project – \$637,500 MEDC WRI
- EGLE Drinking Water Asset Management Grant - \$185,000

### **Property Taxes**

The graph below illustrates the Village's historical property tax revenues over the past 10 years, along with the FY2022-23 estimated amount and the FY2023-24 projected amount.

The Village's property tax revenues are projected to increase by just over \$6,000 to \$332,290 in FY2023-24. As shown below, this is a continuation of a 7-year trend in modest property tax growth. It is anticipated that property values in the Village will begin to flatten, but there is the prospect of increased taxable value if Perdue Farms decides to expand.



### **Debt Obligations**

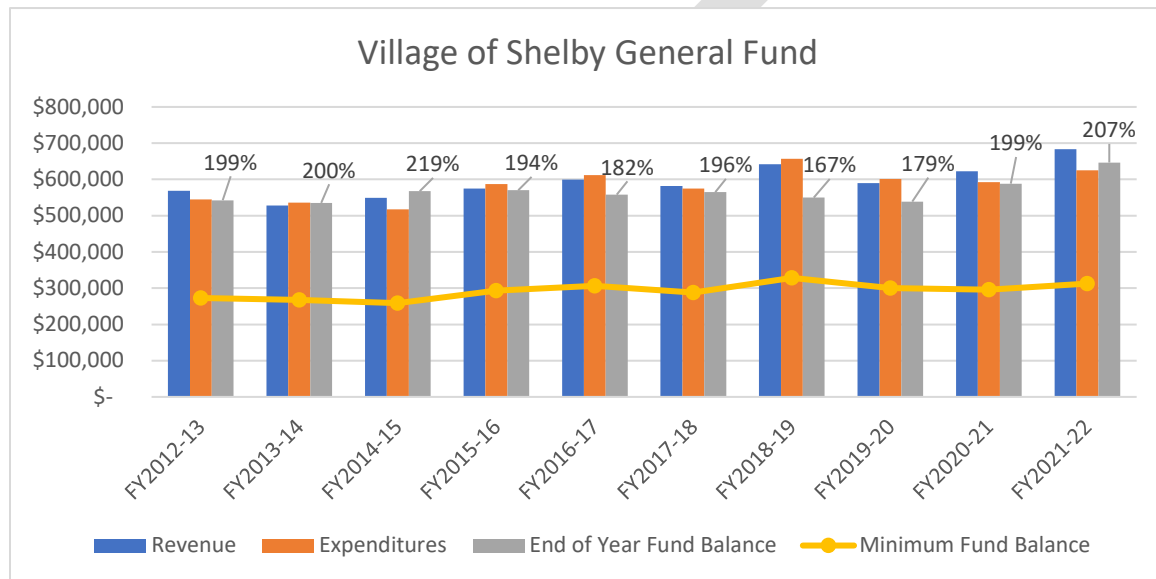
The Village has three outstanding debt obligations with a combined outstanding balance of \$3,533,240. The Village recently paid off its 2002 Water System Revenue Bonds and picked up two obligations from the EGLE Drinking Water State Revolving Fund. These bonds will pay for approximately 425 lead service line replacements and 11,500 linear feet of watermain replacement. The remaining debt obligation is the 2022 Sewer Bond that was refinanced through Shelby State Bank.

Debt Obligations							
Type	Name	Origination	Maturity	Starting Principal Balance	Outstanding Principal Balance	22-23 P&I Payments	23-24 P&I Payments
Bond	SSB Sewer Bond	1/13/2022	2037	2,337,000	\$ 2,200,000.00	\$ 172,049.60	\$ 175,072.00
Bond	EGLE DWSRF Project 7606-01	6/6/2022	2042	1,101,240	\$ 1,101,240.00	\$ -	\$ 45,000.00
Bond	EGLE DWSRF Project 7605-01	6/6/2022	2042	95,000	\$ 95,000.00	\$ -	\$ 5,000.00

Last year, FY2022-23, the Village paid \$259,174.60 toward outstanding debt (principal and interest). In this fiscal year, the Village will pay \$225,072.

### Maintaining the Villages General Fund Reserves

The Village Council has a policy of maintaining an unrestricted General Fund balance of at least 50% of the Village's average expenditures. In the FY2023-24 budget, General Fund expenditures, not including major projects or ARPA allocation, are estimated to be around \$686,334. A 50% fund balance would equal \$343,167. The Village of Shelby The estimated fund balance at fiscal year-end 2024 is \$(-).



The Village of Shelby's full Fund Balance Policy can be found as Exhibit 1.

### Capital Expenses

This budget includes over \$7.6 million in planned capital expenditures with most of these expenses being covered by the various grants listed earlier in this budget message. Many of these projects have incurred expenses in the previous fiscal year (FY2022-23) and some expenses may carry over to FY2024-25. Capital expenses generally include those projects and equipment purchases which exceed \$5,000 and can be depreciated. Capital improvement projects for the next five fiscal years are detailed as Exhibit 2. Significant capital projects and expenses that are scheduled to occur this year include:

#### **Road Work**

- Resurface Hawley and Rankin
- Resurface Sessions Rd.
- Resurface 4<sup>th</sup> St. from Pine to State St.
- Resurface and restripe Pine St. from 1<sup>st</sup> St. to 6<sup>th</sup> St.
- Resurface and restripe 1<sup>st</sup> Street from West Village Limit to State St.
- Resurface Ferry St. from State St. to East Village limit



- Resurface and restripe Maple St. from 4<sup>th</sup> St. to 6<sup>th</sup> St.
- Resurface and restripe Elm St. from 4<sup>th</sup> St. to 6<sup>th</sup> St.
- Resurface Walnut St. from 3<sup>rd</sup> St to 5<sup>th</sup> St.
- Resurface and restripe 5<sup>th</sup> St. from State St. to Michigan Ave.
- Resurface Elliott St. from 1<sup>st</sup> St. to Devonwood Dr.
- 6<sup>th</sup> Street Sidewalk

### **Park Improvements**

- Getty Park Renovation

### **Water System Improvements**

- Replace 1,764' of 4" water main with 8" on Pine St. from 1<sup>st</sup> St. to 3<sup>rd</sup> St. and 5<sup>th</sup> St. to 6<sup>th</sup> St.
- Relace 1,125' of 4" water main with 8" on Walnut St. from 3<sup>rd</sup> St. to 5<sup>th</sup> St.
- Replace 562' of 4" water main with 8" on 4<sup>th</sup> St. from Pine St. to Michigan Ave.
- Replace 1,134' of 4" water main with 8" on Maple St. from 4<sup>th</sup> St. to 6<sup>th</sup> St.
- Replace 1,140' of 4" water main with 8" on Elm St. from 4<sup>th</sup> St. to 6<sup>th</sup> St.
- Replace 945' of 4" water main with 8" on Elliott St. from 1<sup>st</sup> St. to Devonwood Dr.
- Replace 835' of 4" water main with 8" on 2<sup>nd</sup> St. from Pine St. to Michigan Ave.
- Replace 640' of 4" water main with 8" on 1<sup>st</sup> St. from Pine St. to State St.
- Replace 1,492' of 4" water main with 8" on Sessions Rd. from Ferry St. to curve.
- Replace 925' of 4" water main with 8" on Rankin St. from Michigan Ave. to Hawley St.
- Replace 880' of 4" water main with 8" on Hawley St. from Plum St. to Rankin St.
- 425 lead service line replacements
- Replace Well 2

### **Sewer System Improvements**

- Harvey Street Lift Station
- Industrial Drive Lift Station
- WWTP Improvements: MCC Inspection/Improvements, Mixer Replacement, Effluent Flow Meter & Transducer.
- New SCADA System

### **Equipment Purchases/Capital Maintenance Items**

- New Plow Truck
- Loader



### **Personnel**

This budget includes 1 President, 6 Council members, 7 Planning Commissioners, 9 full-time employees, 3 part-time police officers, 1 part-time DPW Laborer, 1 part-time Deputy Clerk/Treasurer, and 1 part-time custodian.

**Employee Wages**

The Village of Shelby is a service provider, and service provision costs are inherently dominated by personnel-related expenses. Personnel costs consist of employee salaries and benefits. The FY2023-24 budget includes a 5% cost of living wage increase for all employees. This accounts for a total of \$707,945 in salary and benefit costs. Of these costs, \$331,146 are directly accounted for in the General Fund, while the remainder are accounted for in the Village's various other funds. Employee salaries and benefits account for 48% of the Village's proposed General Fund expenditures not including major projects and ARPA allocation. The proposed wage scale is included as Exhibit 3 in this document.

**Employee Benefits**

For FY2023-24, employee health care premium amounts are projected to increase by 6% in each category (i.e., single, 2-person, and family). The increase did not change the current Employer/Employee health insurance contribution amounts since the Village will remain under the state-imposed hard-cap limit for employer health care premiums.

## Budget Summary

FY2023-24

Fund #	Fund Name	Revenue	Expenditure	Net Revenue/Expense
101	General Fund	\$2,161,530	\$2,115,606	\$45,924
202	Major Streets Fund	\$288,500	\$788,935	-\$500,435
203	Local streets Fund	\$223,780	\$881,020	-\$657,240
590	Sewer Fund	\$691,110	\$961,548	-\$270,438
591	Water Fund	\$4,569,740	\$4,480,582	\$89,158
661	Equipment Fund	\$103,000	\$313,069	-\$210,069

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000						
101-000.000-403.000	CURRENT PROP TAXES	285,000	294,000	293,630	301,790	
101-000.000-405.000	PILOT REVENUES	7,500	7,500	4,912	7,500	
101-000.000-407.000	DELINQUENT PROP TAXES	45,000	45,000	32,125	30,000	
101-000.000-451.000	BUSINESS LICENSES-PERMITS	100	100	25	100	
101-000.000-508.000	MDNR GETTY PARK GRANT				300,000	
101-000.000-511.000	MEDC RAP GRANT GETTY PARK				552,500	
101-000.000-514.000	CDBG GETTY PARK GRANT				441,290	
101-000.000-528.000	OTHER FEDERAL GRANTS	50,000	55,000			
101-000.000-529.000	ARPA FUNDS				80,000	
101-000.000-543.000	PD 302 STATE FUNDING	500	500	500	500	
101-000.000-569.000	STATE GRANTS - LIQUOR FEES	1,300	2,525	2,515	1,300	
101-000.000-569.100	OTHER STATE GRANTS					
101-000.000-573.000	PERSONAL PROPERTY TAX REIMBURSEMEN	8,000	36,000	35,530	21,000	
101-000.000-574.000	STATE REVENUE SHARING	191,000	191,000	180,965	215,000	
101-000.000-580.000	STATE REVENUE EVIP	50,000	50,000	42,747	50,000	
101-000.000-590.000	TRSNF FROM RESERVES	20,000	8,706			
101-000.000-607.000	Zoning Permit Fees	500	500	535	300	
101-000.000-618.000	TAX COLLECTION FEES	4,200	4,200	449	500	
101-000.000-645.000	LEAF BAGS	50	50	30	50	
101-000.000-652.000	POLICE FINES, FEES, REPORTS	500	500	120	500	
101-000.000-652.100	DUIL RESTITUTIONS		350	350	200	
101-000.000-657.000	DISTRICT COURT FINES					
101-000.000-661.000	FORFEITURE MONIES					
101-000.000-664.000	INTEREST EARNED	3,200	3,200	4,252	20,000	
101-000.000-664.900	INT-PRIME VEST					
101-000.000-667.000	BUILDING RENTAL	24,000	24,000	18,000	24,000	
101-000.000-667.100	BUILDING RENTAL OCEANA EMS					
101-000.000-671.000	SPONSORSHIP-SHELBY SUMMER KICK OFF					
101-000.000-671.100	SHELBY SPONSORSHIP EVENTS		3,900	3,900		
101-000.000-673.000	SALE OF FIXED ASSETS					
101-000.000-673.200	SALE IND PARK LAND					
101-000.000-675.000	Donations					
101-000.000-675.100	GETTY PARK DONATIONS			2,500	115,000	
101-000.000-676.000	CONT. FROM OTHER FUNDS					
101-000.000-677.000	REIMBURSEMENTS					
101-000.000-677.100	FEMA REIMBURSEMENTS					
101-000.000-677.200	REIMB: WORKERS COMP					
101-000.000-685.000	REIMB-SALVAGE INSPECTIONS					
101-000.000-695.000	MISC. REVENUES	13,299	14,000	14,165		
101-000.000-695.400	DELINQUENT DIVERSION PROGRAM REVENUE					
Totals for dept 000.000 -		704,149	741,031	637,250	2,161,530	
TOTAL ESTIMATED REVENUES		704,149	741,031	637,250	2,161,530	

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 000.000						
101-000.000-999.000	TRANSFER TO OTHER FUNDS					
Totals for dept 000.000 -						
Dept 101.000 - VILLAGE COUNCIL						
101-101.000-702.000	SALARIES & WAGES	12,750	12,750	9,600	13,725	
101-101.000-714.000	MEDICARE EXPENSE	255	255	139	200	
101-101.000-715.000	PAYROLL W/H FICA	893	893	595	860	
101-101.000-740.000	GEN OPER SUPPLIES					
101-101.000-860.000	MILEAGE & MEALS	100	100			
101-101.000-864.000	CONFERENCES & WORKSHOPS	1,200	1,200		2,000	
Totals for dept 101.000 - VILLAGE COUNCIL						
		15,198	15,198	10,334	16,785	
Dept 191.000 - ELECTIONS COMMISSION						
101-191.000-740.000	GEN OPER SUPPLIES					
101-191.000-800.000	SERVICES			174		
101-191.000-900.000	PRINTING - PUBLISHINGS					
Totals for dept 191.000 - ELECTIONS COMMISSION						
				174		
Dept 215.000 - VILLAGE CLERK						
101-215.000-702.000	SALARIES & WAGES	8,409	8,409	5,848	8,020	
101-215.000-702.100	WAGES PART TIME ADMIN. ASST.	1,319	1,319	1,204	1,425	
101-215.000-714.000	MEDICARE EXPENSE	137	137	101	152	
101-215.000-715.000	PAYROLL W/H FICA	592	592	433	596	
101-215.000-715.100	PAYROLL W/H RETIREMENT	428	428	327	319	
101-215.000-716.000	HOSPITALIZATION	2,040	2,040	1,790	2,155	
101-215.000-717.000	DENTAL INSURANCE	144	144	35	155	
101-215.000-718.000	LIFE INSURANCE	24	36	31	29	
101-215.000-719.000	VISION	42	42	35	45	
101-215.000-727.000	OFFICE SUPPLIES-GEN	2,000	2,000	1,888	2,500	
101-215.000-742.000	PRINTING SERVICES-OFFICE					
101-215.000-801.000	PROFESSIONAL SERVICES	2,400	2,400	1,640	2,400	
101-215.000-807.000	AUDIT FEES					
101-215.000-851.000	COMMUNICATIONS PHONE					
101-215.000-858.000	MEMBERSHIPS & DUES	70	70	75	100	
101-215.000-860.000	MILEAGE & MEALS	100	88			
101-215.000-864.000	CONFERENCES & WORKSHOPS	200	200			
101-215.000-900.000	PRINTING - PUBLISHINGS	1,500	1,500	873	2,000	
101-215.000-910.000	INSURANCES					
101-215.000-916.000	WORKMANS COMP INS.					
101-215.000-930.000	CONTRACTED REPAIRS/MAINT					
101-215.000-956.000	MISCELLANEOUS	100	100			
101-215.000-970.000	CAPITAL OUTLAY					
Totals for dept 215.000 - VILLAGE CLERK						
		19,505	19,505	14,280	19,896	
Dept 253.000 - VILLAGE TREASURER						
101-253.000-702.000	SALARIES & WAGES	5,209	5,209	4,648	5,470	
101-253.000-702.100	WAGES PART TIME	1,319	1,319	1,204	1,425	
101-253.000-714.000	MEDICARE EXPENSE	132	132	84	101	
101-253.000-715.000	PAYROLL W/H FICA	458	458	360	435	
101-253.000-715.100	PAYROLL W/H RETIREMENT	313	313	267	319	
101-253.000-716.000	HOSPITALIZATION	2,040	2,040	1,790	2,155	
101-253.000-717.000	DENTAL INSURANCE	144	144	35	151	
101-253.000-718.000	LIFE INSURANCE	24	36	31	29	
101-253.000-719.000	VISION	42	42	35	44	

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 253.000 - VILLAGE TREASURER						
101-253.000-727.000	OFFICE SUPPLIES-GEN	2,000	2,000	1,675	2,000	
101-253.000-800.000	SERVICES	2,820	2,820	1,442	1,620	
101-253.000-851.000	COMMUNICATIONS PHONE					
101-253.000-858.000	MEMBERSHIPS & DUES	50	50		100	
101-253.000-860.000	MILEAGE & MEALS					
101-253.000-864.000	CONFERENCES & WORKSHOPS					
101-253.000-900.000	PRINTING - PUBLISHINGS	500	488			
101-253.000-910.000	INSURANCES					
101-253.000-956.000	MISCELLANEOUS					
101-253.000-970.000	CAPITAL OUTLAY					
Totals for dept 253.000 - VILLAGE TREASURER		15,051	15,051	11,571	13,849	
Dept 255.000 - VILLAGE ADMINISTRATOR						
101-255.000-702.000	SALARIES & WAGES	15,835	15,835	14,767	18,109	
101-255.000-714.000	MEDICARE EXPENSE	317	317	203	420	
101-255.000-715.000	PAYROLL W/H FICA	1,109	1,109	866	1,122	
101-255.000-715.100	PAYROLL W/H RETIREMENT	951	951	863	1,041	
101-255.000-716.000	HOSPITALIZATION	1,440	1,440	1,491	1,675	
101-255.000-717.000	DENTAL INSURANCE	168	168	73	185	
101-255.000-718.000	LIFE INSURANCE	48	48	53	58	
101-255.000-719.000	VISION	48	48	26	50	
101-255.000-727.000	OFFICE SUPPLIES-GEN	600	600		1,000	
101-255.000-800.000	CONTRACTED REPAIRS/MAINT					
101-255.000-858.000	MEMBERSHIPS & DUES	1,000	1,000	576	1,500	
101-255.000-860.000	MILEAGE & MEALS	400	450	410	500	
101-255.000-864.000	CONFERENCES & WORKSHOPS	1,200	1,200		1,200	
101-255.000-956.000	MISCELLANEOUS	100	50			
101-255.000-970.000	CAPITAL OUTLAY					
Totals for dept 255.000 - VILLAGE ADMINISTRATOR		23,216	23,216	19,328	26,860	
Dept 265.000 - VILLAGE HALL/GROUNDS						
101-265.000-702.000	SALARIES & WAGES	3,159	3,159	982		
101-265.000-714.000	MEDICARE EXPENSE	64	64	14		
101-265.000-715.000	PAYROLL W/H FICA	222	222	61		
101-265.000-740.000	GEN OPER SUPPLIES	500	1,050	1,088	500	
101-265.000-775.000	REPAIR/MAINT SUPPLIES	5,000	4,499	4,424		
101-265.000-851.000	COMMUNICATIONS PHONE	4,500	4,500	3,178	5,000	
101-265.000-860.000	MILEAGE & MEALS					
101-265.000-910.000	INSURANCES	1,500	1,500	837	1,300	
101-265.000-917.000	SEWER UTILITIES	350	350	304	350	
101-265.000-918.000	WATER UTILITY	350	350	203	350	
101-265.000-920.000	PUBLIC UTILITIES - CONSUMERS	3,500	3,500	2,646	3,500	
101-265.000-921.000	PUBLIC UTILITIES - MICH CON	450	500	818	450	
101-265.000-930.000	CONTRACTED REPAIRS/MAINT	2,000	1,901	200	3,500	
101-265.000-956.000	MISCELLANEOUS	100	100			
101-265.000-970.000	CAPITAL OUTLAY				9,000	
Totals for dept 265.000 - VILLAGE HALL/GROUNDS		21,695	21,695	14,755	23,950	
Dept 299.000 - OTHER GENERAL GOV'T						
101-299.000-800.000	SERVICES	13,100	13,100	3,322	18,100	
101-299.000-801.000	PROFESSIONAL SERVICES	30,300	29,913	17,806	30,000	
101-299.000-807.000	AUDIT FEES	7,400	9,490	9,490	9,500	
101-299.000-858.000	MEMBERSHIPS & DUES	1,600	1,600	1,847	1,600	
101-299.000-910.000	INSURANCES	10,000	9,557	9,144	10,000	

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GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 299.000 - OTHER GENERAL GOVT						
101-299.000-916.000	WORKMANS COMP INS.	250	290	288	250	
101-299.000-916.100	UNEMPLOYMENT INS.	1,500	200	68	1,500	
101-299.000-956.000	MISCELLANEOUS	48,000	48,000		50,000	
101-299.000-956.200	FACADE GRANT EXPENSES					
101-299.000-970.000	CAPITAL OUTLAY					
101-299.000-971.100	CAPITOL OUTLAY-LAND					
Totals for dept 299.000 - OTHER GENERAL GOVT		112,150	112,150	41,965	120,950	
Dept 301.000 - POLICE DEPT						
101-301.000-702.000	SALARIES & WAGES	190,000	190,000	154,048	192,261	
101-301.000-702.100	WAGES PART TIME	16,473	16,473	16,544	30,030	
101-301.000-702.200	LIASON DIVERSION PROGRAM					
101-301.000-714.000	MEDICARE EXPENSE	4,121	4,121	2,462	3,224	
101-301.000-715.000	PAYROLL W/H FICA	14,421	14,421	10,526	13,783	
101-301.000-715.100	PAYROLL W/H RETIREMENT	10,272	10,272	8,088	10,462	
101-301.000-716.000	HOSPITALIZATION	29,400	29,400	20,896	43,285	
101-301.000-716.100	EMPLOYEE COST REIMBURSEMENT					
101-301.000-717.000	DENTAL INSURANCE	2,820	2,820	1,148	2,970	
101-301.000-718.000	LIFE INSURANCE	240	600	553	864	
101-301.000-719.000	VISION	900	900	578	850	
101-301.000-727.000	OFFICE SUPPLIES-GEN	300	400	331	300	
101-301.000-740.000	GEN OPER SUPPLIES	5,600	5,600	2,117	16,000	
101-301.000-744.000	UNIFORMS	1,800	1,800	1,070	1,800	
101-301.000-744.100	UNIFORMS -MAINTENANCE	50	50		100	
101-301.000-775.000	REPAIR/MAINT SUPPLIES					
101-301.000-800.000	SERVICES	4,500	3,240		200	
101-301.000-851.000	COMMUNICATIONS PHONE	1,700	1,700	1,589	1,700	
101-301.000-858.000	MEMBERSHIPS & DUES	600	600	115	600	
101-301.000-860.000	MILEAGE & MEALS	350	350	12	350	
101-301.000-862.000	TRAINING-LOCAL	800	800	25	800	
101-301.000-862.100	TRAINING-STATE				500	
101-301.000-862.200	Drunk Driving Enforcement					
101-301.000-862.300	PA 302 EXPENDITURES	500	500		500	
101-301.000-864.000	CONFERENCES & WORKSHOPS	700	700		700	
101-301.000-866.000	SCHOOL CROSSING GUARDS	7,500	7,500		8,000	
101-301.000-910.000	INSURANCES	10,000	11,160	10,747	11,200	
101-301.000-916.000	WORKMANS COMP INS.	1,750	1,390	577	1,000	
101-301.000-917.000	SEWER UTILITIES					
101-301.000-918.000	WATER UTILITY					
101-301.000-920.000	PUBLIC UTILITIES - CONSUMERS					
101-301.000-921.000	PUBLIC UTILITIES - MICH CON					
101-301.000-940.000	BUILDING RENTAL					
101-301.000-943.000	EQUIPMENT RENTAL	12,000	12,000	9,000	12,000	
101-301.000-956.000	MISCELLANEOUS	200	200			
101-301.000-970.000	CAPITAL OUTLAY					
Totals for dept 301.000 - POLICE DEPT		316,997	316,997	240,426	353,479	
Dept 400.000 - Planning Commission						
101-400.000-702.000	SALARIES & WAGES	2,880	2,880	1,370	1,200	
101-400.000-714.000	MEDICARE EXPENSE	58	58	20	35	
101-400.000-715.000	PAYROLL W/H FICA	202	202	85	150	
101-400.000-801.000	PROFESSIONAL SERVICES	12,000	12,000	9,619		
101-400.000-860.000	MILEAGE & MEALS				200	
101-400.000-864.000	CONFERENCES & WORKSHOPS	1,000	1,000		1,000	

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GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 400.000 - Planning Commission						
Totals for dept 400.000 - Planning Commission		16,140	16,140	11,094	2,585	
Dept 441.000 - DEPT OF PUBLIC WORKS						
101-441.000-702.000	SALARIES & WAGES	17,485	25,000	25,182	28,787	
101-441.000-714.000	MEDICARE EXPENSE	345	345	358	418	
101-441.000-715.000	PAYROLL W/H FICA	1,200	1,560	1,530	1,785	
101-441.000-715.100	PAYROLL W/H RETIREMENT	1,025	1,025	1,058	1,262	
101-441.000-716.000	HOSPITALIZATION	2,442	2,442	1,163	4,935	
101-441.000-716.100	EMPLOYEE COST REIMBURSEMENT					
101-441.000-717.000	DENTAL INSURANCE	144	144	81	395	
101-441.000-718.000	LIFE INSURANCE	48	48	37	116	
101-441.000-719.000	VISION	57	57	37	92	
101-441.000-727.000	OFFICE SUPPLIES-GEN	500	500	307	500	
101-441.000-740.000	GEN OPER SUPPLIES	2,000	2,000	1,281	2,000	
101-441.000-775.000	REPAIR/MAINT SUPPLIES	300	300	100	300	
101-441.000-818.000	CONTRACTURAL SERVICES	500	500			
101-441.000-850.000	COMMUNICATIONS - RADIO					
101-441.000-851.000	COMMUNICATIONS PHONE	2,000	2,000	1,665	2,000	
101-441.000-858.000	MEMBERSHIPS & DUES					
101-441.000-860.000	MILEAGE & MEALS					
101-441.000-864.000	CONFERENCES & WORKSHOPS					
101-441.000-900.000	PRINTING - PUBLISHINGS					
101-441.000-910.000	INSURANCES	1,000	1,000	(144)	1,000	
101-441.000-916.000	WORKMANS COMP INS.	500	500	144	500	
101-441.000-917.000	SEWER UTILITIES	350	350	306	350	
101-441.000-918.000	WATER UTILITY	250	250	228	250	
101-441.000-920.000	PUBLIC UTILITIES - CONSUMERS	3,500	3,500	2,967	3,500	
101-441.000-921.000	PUBLIC UTILITIES - MICH CON	3,500	3,500	3,725	3,500	
101-441.000-930.000	CONTRACTED REPAIRS/MAINT	650	650		650	
101-441.000-931.000	BUILDING REPAIRS/MAINT.	1,000	1,000	269	2,000	
101-441.000-943.000	EQUIPMENT RENTAL	12,000	12,000	5,242	12,000	
101-441.000-956.000	MISCELLANEOUS	200	200			
101-441.000-976.000	BUILDING & YARDS IMPROVEMENT					
101-441.000-976.100	OFFSITE IMPROVE.-SIDEWALKS					
101-441.000-976.500	OFFSITE IMPROVE TREES	500	500			
101-441.000-977.000	EQUIPMENT PURCHASES					
101-441.000-977.100	BLDG YARDS REP/MAINT SUP					
Totals for dept 441.000 - DEPT OF PUBLIC WORKS		51,496	59,371	45,536	66,340	
Dept 448.000 - ST LIGHTING, CROSS/CHRIST.						
101-448.000-923.000	STREET LIGHTS	35,000	35,000	25,299	35,000	
Totals for dept 448.000 - ST LIGHTING, CROSS/CHRIST.		35,000	35,000	25,299	35,000	
Dept 528.000 - WASTE COLLECTION FEES						
101-528.000-818.000	CONTRACTURAL SERVICES	5,000	8,000	7,413	5,500	
Totals for dept 528.000 - WASTE COLLECTION FEES		5,000	8,000	7,413	5,500	
Dept 691.000 - PARKS RECREATION						
101-691.000-702.000	SALARIES & WAGES	17,490	23,000	22,911	28,787	
101-691.000-714.000	MEDICARE EXPENSE	345	345	327	418	
101-691.000-715.000	PAYROLL W/H FICA	1,200	1,446	1,418	1,785	
101-691.000-715.100	PAYROLL W/H RETIREMENT	1,025	1,025	820	1,262	
101-691.000-715.200	MED					
101-691.000-715.300	SS-					
101-691.000-716.000	HOSPITALIZATION	2,442	2,442	1,163	4,935	



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APPROPRIATIONS						
Dept 691.000 - PARKS RECREATION						
101-691.000-717.000	DENTAL INSURANCE	144	144	71	395	
101-691.000-718.000	LIFE INSURANCE	48	48	36	116	
101-691.000-719.000	VISION	57	57	37	92	
101-691.000-740.000	GEN OPER SUPPLIES	100	200	176	250	
101-691.000-775.000	REPAIR/MAINT SUPPLIES	1,500	1,500	1,400	1,500	
101-691.000-801.000	PROFESSIONAL SERVICES	2,750			30,000	
101-691.000-802.000	SHELBY SPONSORED EVENT		10,650	10,623		
101-691.000-802.100	CHRISTMAS TREE LIGHTING				500	
101-691.000-818.000	CONTRACTURAL SERVICES	4,200	4,125	4,043	5,000	
101-691.000-910.000	INSURANCES	500	500	(159)	500	
101-691.000-918.000	WATER UTILITY	2,000	725	721	2,000	
101-691.000-920.000	PUBLIC UTILITIES - CONSUMERS	1,600	1,600	1,249	1,600	
101-691.000-930.000	CONTRACTED REPAIRS/MAINT					
101-691.000-931.000	BUILDING REPAIRS/MAINT.					
101-691.000-943.000	EQUIPMENT RENTAL	11,000	11,000	8,707		
101-691.000-967.000	PROJECT COSTS	5,400	9,250	8,640	2,000	
101-691.000-967.100	GETTY PARK RENOVATION - MDNR	20,000	30,000	105,905	250,559	
101-691.000-967.200	MEDC RAP - GETTY PARK RENOVATION			37,081	521,895	
101-691.000-967.300	CDBG GETTY PARK RENOVATION				404,209	
101-691.000-967.400	GETTY PARK RENOVATION LOCAL MATCH			12,360	172,609	
101-691.000-970.000	CAPITAL OUTLAY					
101-691.000-976.000	BUILDING & YARDS IMPROVEMENT	750	501	145		
101-691.000-976.200	TREE/FLOWER	150	150			
Totals for dept 691.000 - PARKS RECREATION		72,701	98,708	217,674	1,430,412	
TOTAL APPROPRIATIONS		704,149	741,031	659,849	2,115,606	
NET OF REVENUES/APPROPRIATIONS - FUND 101				(22,599)	45,924	
BEGINNING FUND BALANCE		307,471	307,471	307,471	284,872	284,872
ENDING FUND BALANCE		307,471	307,471	284,872	330,796	284,872

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GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000						
103-000.000-590.000	TRSNF FROM RESERVES					
103-000.000-664.000	INTEREST EARNED	5,000	5,000	1,806	20,000	
103-000.000-676.000	CONT. FROM OTHER FUNDS					
Totals for dept 000.000 -		<u>5,000</u>	<u>5,000</u>	<u>1,806</u>	<u>20,000</u>	
TOTAL ESTIMATED REVENUES		<u>5,000</u>	<u>5,000</u>	<u>1,806</u>	<u>20,000</u>	

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GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
APPROPRIATIONS						
Dept 000.000						
103-000.000-999.000	TRANSFER TO OTHER FUNDS					
Totals for dept 000.000 -						
TOTAL APPROPRIATIONS						
NET OF REVENUES/APPROPRIATIONS - FUND 103		5,000	5,000	1,806	20,000	
BEGINNING FUND BALANCE		339,137	339,137	339,137	340,943	340,943
ENDING FUND BALANCE		344,137	344,137	340,943	360,943	340,943

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ESTIMATED REVENUES						
Dept 000.000						
202-000.000-521.000	EGLE DWSRF GRANT					
202-000.000-546.000	ACT 51 MONIES	260,000	260,000	243,334	270,000	
202-000.000-571.000	OTHER STATE GRANTS	52,350	52,350	52,350		
202-000.000-590.000	TRSNF FROM RESERVES	78,125				
202-000.000-664.000	INTEREST EARNED	100				
202-000.000-664.900	INT-PRIME VEST		3,500	5,379	18,500	
202-000.000-674.200	DOT MONIES (TASK FORCE)					
202-000.000-675.000	FEDERAL REVENUE					
202-000.000-677.000	REIMBURSEMENTS					
202-000.000-695.000	MISC. REVENUES		350	348		
Totals for dept 000.000 -		390,575	316,200	301,411	288,500	
TOTAL ESTIMATED REVENUES		390,575	316,200	301,411	288,500	

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GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 000.000						
202-000.000-990.000	PRINCIPAL ON BOND PAYMENTS					
202-000.000-995.000	INTEREST ON BOND PAYMENTS					
202-000.000-996.000	AGENT FEES ON BOND PAYMENTS					
202-000.000-999.000	TRANSFER TO OTHER FUNDS					
Totals for dept 000.000 -						
Dept 451.000 - CONSTRUCTION						
202-451.000-702.000	SALARIES & WAGES			19		
202-451.000-714.000	MEDICARE EXPENSE					
202-451.000-715.000	PAYROLL W/H FICA			1		
202-451.000-715.100	PAYROLL W/H RETIREMENT					
202-451.000-716.000	HOSPITALIZATION					
202-451.000-818.000	CONTRACTURAL SERVICES	104,700			490,339	
202-451.000-818.700	EGLE DWSRF				60,625	
202-451.000-819.000	NEW SIDEWALK	112,000			112,000	
202-451.000-821.000	ENGINEERING SERVICES	52,050	52,050	10,873		
202-451.000-943.000	EQUIPMENT RENTAL	1,279	1,279			
202-451.000-970.000	CAPITAL OUTLAY					
Totals for dept 451.000 - CONSTRUCTION		270,029	53,329	10,893	662,964	
Dept 463.000 - ROUTINE MAINTENANCE						
202-463.000-702.000	SALARIES & WAGES	17,250	17,250	20,105	18,712	
202-463.000-714.000	MEDICARE EXPENSE	350	350	288	272	
202-463.000-715.000	PAYROLL W/H FICA	1,200	1,200	1,234	1,161	
202-463.000-715.100	PAYROLL W/H RETIREMENT	1,081	1,081	1,022	820	
202-463.000-716.000	HOSPITALIZATION	6,105	6,105	2,907	7,399	
202-463.000-717.000	DENTAL INSURANCE	360	360	526	593	
202-463.000-718.000	LIFE INSURANCE	120	125	157	173	
202-463.000-719.000	VISION	143	143	148	138	
202-463.000-740.000	GEN OPER SUPPLIES	500	500	302	500	
202-463.000-782.000	ROAD MAINT. MATERIALS	4,500	4,170	1,751	2,500	
202-463.000-818.000	CONTRACTURAL SERVICES	9,275	9,600	9,561	4,275	
202-463.000-910.000	INSURANCES					
202-463.000-916.000	WORKMANS COMP INS.	600	600			
202-463.000-943.000	EQUIPMENT RENTAL	6,000	6,000	704	6,000	
202-463.000-945.000	ROUTINE SIDEWALK MAINTENANCE	2,000	2,000	332	2,000	
Totals for dept 463.000 - ROUTINE MAINTENANCE		49,484	49,484	39,037	44,543	
Dept 474.000 - TRAFFIC SERVICES						
202-474.000-702.000	SALARIES & WAGES	705	705	86	2,879	
202-474.000-714.000	MEDICARE EXPENSE	14	14	1	42	
202-474.000-715.000	PAYROLL W/H FICA	50	50	5	179	
202-474.000-715.100	PAYROLL W/H RETIREMENT	45	45		127	
202-474.000-716.000	HOSPITALIZATION					
202-474.000-786.000	TRAFFICE CONTROL SUPPLIES	1,500	1,500		2,500	
202-474.000-818.000	CONTRACTURAL SERVICES				500	
202-474.000-943.000	EQUIPMENT RENTAL	500	500	58		
Totals for dept 474.000 - TRAFFIC SERVICES		2,814	2,814	150	6,227	
Dept 478.000 - WINTER MAINTENANCE						
202-478.000-702.000	SALARIES & WAGES	13,305	13,305	3,442	21,590	
202-478.000-714.000	MEDICARE EXPENSE	270	270	49	329	
202-478.000-715.000	PAYROLL W/H FICA	935	935	210	1,339	
202-478.000-715.100	PAYROLL W/H RETIREMENT	800	800	28	946	

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<b>APPROPRIATIONS</b>						
Dept 478.000 - WINTER MAINTENANCE						
202-478.000-716.000	HOSPITALIZATION					
202-478.000-784.000	SNOW REMOVAL SUPPLIES	15,000	15,000	5,465	10,000	
202-478.000-818.000	CONTRACTURAL SERVICES					
202-478.000-910.000	INSURANCES					
202-478.000-916.000	WORKMANS COMP INS.					
202-478.000-943.000	EQUIPMENT RENTAL	10,000	10,000	1,352	10,000	
Totals for dept 478.000 - WINTER MAINTENANCE		40,310	40,310	10,546	44,204	
Dept 482.000 - BOOKKEEPING-ADMINISTRATION						
202-482.000-702.000	SALARIES & WAGES	19,464	19,464	18,448	22,676	
202-482.000-714.000	MEDICARE EXPENSE	364	364	257	329	
202-482.000-715.000	PAYROLL W/H FICA	1,363	1,363	1,099	1,406	
202-482.000-715.100	PAYROLL W/H RETIREMENT	1,168	1,168	1,089	1,305	
202-482.000-716.000	HOSPITALIZATION	2,790	3,290	3,860	4,152	
202-482.000-717.000	DENTAL INSURANCE	255	255	161	351	
202-482.000-718.000	LIFE INSURANCE	60	75	75	80	
202-482.000-719.000	VISION	74	74	64	98	
202-482.000-727.000	OFFICE SUPPLIES-GEN					
202-482.000-801.000	PROFESSIONAL SERVICES	1,200	1,200	634		
202-482.000-807.000	AUDIT FEES	600	600	565	600	
202-482.000-910.000	INSURANCES					
202-482.000-916.000	WORKMANS COMP INS.	600	600	288		
202-482.000-956.000	MISCELLANEOUS					
Totals for dept 482.000 - BOOKKEEPING-ADMINISTRATION		27,938	28,453	26,540	30,997	
<b>TOTAL APPROPRIATIONS</b>		<b>390,575</b>	<b>174,390</b>	<b>87,166</b>	<b>788,935</b>	
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>			<b>141,810</b>	<b>214,245</b>	<b>(500,435)</b>	
BEGINNING FUND BALANCE		909,492	909,492	909,492	1,123,737	1,123,737
ENDING FUND BALANCE		909,492	1,051,302	1,123,737	623,302	1,123,737

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GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000						
203-000.000-403.000	CURRENT PROP TAXES	110,000	116,200	116,186	119,480	
203-000.000-405.000	PILOT REVENUES	1,800	2,010	2,006	1,800	
203-000.000-407.000	DELINQUENT PROP TAXES	14,000	14,000	12,849	14,000	
203-000.000-521.000	EGLD DWSRF GRANT					
203-000.000-546.000	ACT 51 MONIES	70,000	70,000	63,085	70,000	
203-000.000-570.000	Metro Authority Maintenance	10,000	10,000			
203-000.000-571.000	OTHER STATE GRANTS	84,400	84,400	84,400		
203-000.000-573.000	PERSONAL PROPERTY TAX REIMBURSEMENT		14,500	14,512		
203-000.000-590.000	TRSNF FROM RESERVES	126,475				
203-000.000-664.000	INTEREST EARNED	1,000	3,500	5,716	18,500	
203-000.000-664.900	INT-PRIME VEST					
203-000.000-676.000	CONT. FROM OTHER FUNDS					
203-000.000-677.000	REIMBURSEMENTS					
203-000.000-695.000	MISC. REVENUES			348		
Totals for dept 000.000 -		417,675	314,610	299,102	223,780	
TOTAL ESTIMATED REVENUES		417,675	314,610	299,102	223,780	

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 000.000						
203-000.000-818.700	EGLE DWSRF				404,603	
203-000.000-999.000	TRANSFER TO OTHER FUNDS					
Totals for dept 000.000 -					404,603	
Dept 451.000 - CONSTRUCTION						
203-451.000-702.000	SALARIES & WAGES			19		
203-451.000-714.000	MEDICARE EXPENSE					
203-451.000-715.000	PAYROLL W/H FICA			1		
203-451.000-715.100	PAYROLL W/H RETIREMENT					
203-451.000-716.000	HOSPITALIZATION					
203-451.000-818.000	CONTRACTURAL SERVICES	168,800			331,161	
203-451.000-821.000	ENGINEERING SERVICES	130,050	130,050	291	30,000	
203-451.000-943.000	EQUIPMENT RENTAL					
203-451.000-970.000	CAPITAL OUTLAY					
Totals for dept 451.000 - CONSTRUCTION					361,161	
Dept 463.000 - ROUTINE MAINTENANCE						
203-463.000-702.000	SALARIES & WAGES	17,277	17,277	20,101	18,712	
203-463.000-714.000	MEDICARE EXPENSE	341	341	288	272	
203-463.000-715.000	PAYROLL W/H FICA	1,193	1,193	1,234	1,161	
203-463.000-715.100	PAYROLL W/H RETIREMENT	1,023	1,023	1,022	820	
203-463.000-716.000	HOSPITALIZATION	6,105	6,105	2,896	7,399	
203-463.000-717.000	DENTAL INSURANCE	360	360	352	593	
203-463.000-718.000	LIFE INSURANCE	120	125	157	173	
203-463.000-719.000	VISION	143	143	160	138	
203-463.000-740.000	GEN OPER SUPPLIES	500	500	242	500	
203-463.000-782.000	ROAD MAINT. MATERIALS	4,500	4,495	1,723	2,500	
203-463.000-818.000	CONTRACTURAL SERVICES	9,275	9,275	7,043	4,275	
203-463.000-821.000	ENGINEERING SERVICES					
203-463.000-910.000	INSURANCES					
203-463.000-916.000	WORKMANS COMP INS.	800	800		800	
203-463.000-943.000	EQUIPMENT RENTAL	6,000	6,000	846	6,000	
203-463.000-945.000	ROUTINE SIDEWALK MAINTENANCE	1,000	1,000	92	1,000	
203-463.000-946.000	ALLEY IMPROVEMNTS					
Totals for dept 463.000 - ROUTINE MAINTENANCE					44,343	
Dept 474.000 - TRAFFIC SERVICES						
203-474.000-702.000	SALARIES & WAGES	705	705	86	2,879	
203-474.000-714.000	MEDICARE EXPENSE	14	14	1	42	
203-474.000-715.000	PAYROLL W/H FICA	50	50	5	179	
203-474.000-715.100	PAYROLL W/H RETIREMENT	45	45		127	
203-474.000-716.000	HOSPITALIZATION					
203-474.000-786.000	TRAFFICE CONTROL SUPPLIES	750	750		2,500	
203-474.000-818.000	CONTRACTURAL SERVICES					
203-474.000-943.000	EQUIPMENT RENTAL	500	500	57		
203-474.000-970.000	CAPITAL OUTLAY					
Totals for dept 474.000 - TRAFFIC SERVICES					5,727	
Dept 478.000 - WINTER MAINTENANCE						
203-478.000-702.000	SALARIES & WAGES	13,305	13,305	3,441	21,590	
203-478.000-714.000	MEDICARE EXPENSE	270	270	49	314	
203-478.000-715.000	PAYROLL W/H FICA	940	940	210	1,339	
203-478.000-715.100	PAYROLL W/H RETIREMENT	800	800	28	946	
203-478.000-716.000	HOSPITALIZATION					



Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 478.000 - WINTER MAINTENANCE						
203-478.000-782.000	ROAD MAINT. MATERIALS		50	41		
203-478.000-784.000	SNOW REMOVAL SUPPLIES	15,000	14,950	5,424	10,000	
203-478.000-818.000	CONTRACTURAL SERVICES					
203-478.000-910.000	INSURANCES					
203-478.000-916.000	WORKMANS COMP INS.	33	33			
203-478.000-943.000	EQUIPMENT RENTAL	10,000	10,000	1,027		
Totals for dept 478.000 - WINTER MAINTENANCE		40,348	40,348	10,220	34,189	
Dept 482.000 - BOOKKEEPING-ADMINISTRATION						
203-482.000-702.000	SALARIES & WAGES	20,367	20,367	18,447	22,676	
203-482.000-714.000	MEDICARE EXPENSE	382	382	257	329	
203-482.000-715.000	PAYROLL W/H FICA	1,426	1,426	1,099	1,406	
203-482.000-715.100	PAYROLL W/H RETIREMENT	1,222	1,222	1,089	1,305	
203-482.000-716.000	HOSPITALIZATION	2,790	2,790	3,225	4,152	
203-482.000-717.000	DENTAL INSURANCE	255	255	161	351	
203-482.000-718.000	LIFE INSURANCE	60	75	75	80	
203-482.000-719.000	VISION	74	74	64	98	
203-482.000-727.000	OFFICE SUPPLIES-GEN					
203-482.000-740.000	GEN OPER SUPPLIES					
203-482.000-801.000	PROFESSIONAL SERVICES	1,200	805	634		
203-482.000-807.000	AUDIT FEES		565	565	600	
203-482.000-910.000	INSURANCES					
203-482.000-916.000	WORKMANS COMP INS.		290	288		
203-482.000-956.000	MISCELLANEOUS					
Totals for dept 482.000 - BOOKKEEPING-ADMINISTRATION		27,776	28,251	25,904	30,997	
<b>TOTAL APPROPRIATIONS</b>		<b>417,675</b>	<b>249,350</b>	<b>72,740</b>	<b>881,020</b>	
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>			<b>65,260</b>	<b>226,362</b>	<b>(657,240)</b>	
BEGINNING FUND BALANCE		1,142,808	1,142,808	1,142,808	1,369,170	1,369,170
ENDING FUND BALANCE		1,142,808	1,208,068	1,369,170	711,930	1,369,170

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000						
590-000.000-525.000	MEDC - WRI REVENUE		537,625	5,950	241,500	
590-000.000-550.000	SAW GRANT					
590-000.000-590.000	TRSNF FROM RESERVES	195,830	330,180			
590-000.000-630.000	NEW SERVICE, TURNON, NON OPER		300	300		
590-000.000-631.000	PERMIT FEES					
590-000.000-635.000	ECCI FEES	10,500	10,500	9,865	10,500	
590-000.000-655.000	LATE FEES/PENALTIES	6,000	6,000	6,533	6,000	
590-000.000-660.000	SEWER SALES	181,500	181,500	167,675	192,610	
590-000.000-660.100	SEWER-READY TO SERVE CHG	225,500	225,500	216,774	225,500	
590-000.000-664.000	INTEREST EARNED	500	1,700	2,122	15,000	
590-000.000-664.200	INT-SEWER REPLACEMENT	500	500	248		
590-000.000-673.000	SALE OF FIXED ASSETS					
590-000.000-676.000	CONT. FROM OTHER FUNDS					
590-000.000-677.000	REIMBURSEMENTS	537,625				
590-000.000-690.000	LOAN PROCEEDS					
590-000.000-695.000	MISC. REVENUES			348		
590-000.000-698.000	SALE OF BONDS/STOCKS					
Totals for dept 000.000 -		1,157,955	1,293,805	409,815	691,110	
TOTAL ESTIMATED REVENUES		1,157,955	1,293,805	409,815	691,110	

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 000.000						
590-000.000-702.000	SALARIES & WAGES	87,033	87,033	71,663	97,395	
590-000.000-714.000	MEDICARE EXPENSE	1,694	1,694	1,019	1,296	
590-000.000-715.000	PAYROLL W/H FICA	5,400	5,400	4,355	5,540	
590-000.000-715.100	PAYROLL W/H RETIREMENT	4,628	4,628	3,046	4,351	
590-000.000-716.000	HOSPITALIZATION	22,212	22,212	12,943	16,915	
590-000.000-717.000	DENTAL INSURANCE	1,464	1,464	353	1,353	
590-000.000-718.000	LIFE INSURANCE	408	408	203	360	
590-000.000-719.000	VISION	516	516	170	343	
590-000.000-727.000	OFFICE SUPPLIES-GEN	5,000	1,800	2,035	5,000	
590-000.000-740.000	GEN OPER SUPPLIES	10,000	14,700	14,684	15,000	
590-000.000-741.000	OP SUP SEWER GENERAL	1,000	500	117	1,000	
590-000.000-752.000	SAW GRANT EXPENSE					
590-000.000-776.100	REP/MAINT SUP S MAINS/INTER	500	500	84	500	
590-000.000-776.200	REP/MAINT SUP S CUST SERVICE	750	750		750	
590-000.000-776.300	REP/MAINT SUP S LIFT STATIONS	1,500	1,000	385	4,500	
590-000.000-776.400	REP/MAINT SUP S LAGOONS	43,000	13,000	11,679	1,000	
590-000.000-801.000	PROFESSIONAL SERVICES	12,175	9,175	2,999	10,500	
590-000.000-807.000	AUDIT FEES	2,000	2,000	1,905	1,850	
590-000.000-807.500	PERMIT FEES	4,000	4,000		3,650	
590-000.000-818.200	CONTRACTED SERVICES SEWER	5,000	21,500	25,515	74,000	
590-000.000-818.400	CONTRACT SER SEWER ECCI	5,000	5,000	5,665	5,000	
590-000.000-818.600	WRI GRANT PROJECT	696,675	844,025	33,959	449,273	
590-000.000-821.200	ENGINEERING SERVICES SEWER		4,175	3,669		
590-000.000-851.000	COMMUNICATIONS PHONE	1,000	1,000	500	11,000	
590-000.000-851.100	COMMUNICATIONS IPAD					
590-000.000-858.000	MEMBERSHIPS & DUES	1,000	1,000		1,000	
590-000.000-860.000	MILEAGE & MEALS	500	500	162	500	
590-000.000-864.000	CONFERENCES & WORKSHOPS	1,500	1,500	288	2,500	
590-000.000-900.000	PRINTING - PUBLISHINGS					
590-000.000-910.000	INSURANCES	800	1,125	705	800	
590-000.000-916.000	WORKMANS COMP INS.	1,500	1,500	577	1,500	
590-000.000-920.100	UTILITIES WWTP	50,000	50,000	37,919	50,000	
590-000.000-920.200	SEWER LIFT PUMPS	6,000	6,000	4,398	6,000	
590-000.000-940.000	BUILDING RENTAL	3,600	3,600	2,700	3,600	
590-000.000-943.000	EQUIPMENT RENTAL			4,302	10,000	
590-000.000-943.200	EQUIP RENTAL SEWER	10,000				
590-000.000-956.000	MISCELLANEOUS		10,000	8		
590-000.000-956.100	ACH File Direct Payment					
590-000.000-957.100	BAD DEBT EXPENSE					
590-000.000-968.000	DEPRECIATION EXPENSE					
590-000.000-969.000	BOND ISSUE AMORTIZATION					
590-000.000-971.000	CAP OUTLAY-LSCA MONIES					
590-000.000-971.100	CAPITOL OUTLAY-LAND					
590-000.000-972.000	CAP OUT-COMPUTERS					
590-000.000-977.000	EQUIPMENT PURCHASES					
590-000.000-990.000	PRINCIPAL ON BOND PAYMENTS	154,500	154,500	154,450	141,000	
590-000.000-995.000	INTEREST ON BOND PAYMENTS	17,600	17,600	17,600	34,072	
590-000.000-995.100	INTEREST EXPENSE					
590-000.000-996.000	AGENT FEES ON BOND PAYMENTS					
590-000.000-997.000	BOND ISSUANCE COST					
590-000.000-999.000	TRANSFER TO OTHER FUNDS					
590-000.000-999.100	Loan Payment to Motor Pool					
Totals for dept 000.000 -		1,157,955	1,293,805	420,057	961,548	

Dept 537.000 - WASTEWATER TREATMENT PROGRAM

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
APPROPRIATIONS						
Dept 537.000 - WASTEWATER TREATMENT PROGRAM						
590-537.000-801.000	PROFESSIONAL SERVICES					
590-537.000-807.000	AUDIT FEES					
590-537.000-807.500	PERMIT FEES					
590-537.000-818.200	CONTRACTED SERVICES SEWER					
590-537.000-821.200	ENGINEERING SERVICES SEWER					
590-537.000-977.000	EQUIPMENT PURCHASES					
Totals for dept 537.000 - WASTEWATER TREATMENT PROGRAI						
TOTAL APPROPRIATIONS		1,157,955	1,293,805	420,057	961,548	
NET OF REVENUES/APPROPRIATIONS - FUND 590				(10,242)	(270,438)	
BEGINNING FUND BALANCE		1,747,008	1,747,008	1,747,008	1,736,766	1,736,766
ENDING FUND BALANCE		1,747,008	1,747,008	1,736,766	1,466,328	1,736,766

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000						
591-000.000-521.000	EGLE DWSRF GRANT				4,085,000	
591-000.000-525.000	MEDC - WRI REVENUE		115,215	1,275	112,500	
591-000.000-555.000	GRANT WHPP					
591-000.000-566.000	STATE GRANTS	115,215				
591-000.000-590.000	TRSNF FROM RESERVES	5,637	5,637			
591-000.000-630.000	NEW SERVICE, TURNON, NON OPER		4,800	4,839		
591-000.000-631.000	PERMIT FEES					
591-000.000-635.000	ECCI FEES	5,500	5,500	5,657	5,000	
591-000.000-650.000	WATER SALES	162,000	162,000	155,822	170,100	
591-000.000-650.100	WATER READY TO SERVE CHARGE	120,000	120,000	120,563	126,000	
591-000.000-655.000	LATE FEES/PENALTIES	3,500	5,000	5,241	4,000	
591-000.000-664.000	INTEREST EARNED	100	1,300	1,587	15,000	
591-000.000-664.300	INT-REDEMPTION WATER	200	200	25		
591-000.000-664.400	INT-REPLACEMENT WATER	300	300	77		
591-000.000-664.500	INT-RESERVE DWRF BONDS					
591-000.000-673.000	SALE OF FIXED ASSETS					
591-000.000-676.000	CONT. FROM OTHER FUNDS					
591-000.000-677.000	REIMBURSEMENTS	311,100	311,100			
591-000.000-690.000	LOAN PROCEEDS					
591-000.000-695.000	MISC. REVENUES		410	408		
591-000.000-695.200	TOWER RENTAL-NPI	24,480	24,480	16,979	24,480	
591-000.000-695.300	TOWER RENTAL T-MOBILE	27,660	27,660	24,100	27,660	
591-000.000-698.000	SALE OF BONDS/STOCKS					
Totals for dept 000.000 -		775,692	783,602	336,573	4,569,740	
TOTAL ESTIMATED REVENUES		775,692	783,602	336,573	4,569,740	

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 000.000						
591-000.000-702.000	SALARIES & WAGES	87,033	87,033	80,805	97,395	
591-000.000-714.000	MEDICARE EXPENSE	1,694	1,694	1,146	1,356	
591-000.000-715.000	PAYROLL W/H FICA	5,400	5,400	4,902	5,798	
591-000.000-715.100	PAYROLL W/H RETIREMENT	462	4,268	3,419	4,409	
591-000.000-716.000	HOSPITALIZATION	22,212	22,212	12,943	12,318	
591-000.000-717.000	DENTAL INSURANCE	1,464	1,464	353	1,353	
591-000.000-718.000	LIFE INSURANCE	408	408	203	360	
591-000.000-719.000	VISION	516	516	156	343	
591-000.000-727.000	OFFICE SUPPLIES-GEN	5,000	4,000	2,035	5,000	
591-000.000-740.000	GEN OPER SUPPLIES	2,500	2,500	2,424	2,500	
591-000.000-740.300	OP SUP WATER TRANS/DIST	300	300			
591-000.000-752.000	SAW GRANT EXPENSE					
591-000.000-777.100	REP/MAINT SUP WATER TRANS/DIS	1,000	1,000	366	1,000	
591-000.000-777.200	REP/MAINT SUP W CUSTOMER SER	1,000	1,500	1,212	1,000	
591-000.000-777.300	REP/MAINT SUP W WELLS	3,000	3,000	2,755	3,000	
591-000.000-801.000	PROFESSIONAL SERVICES	4,300	4,300	3,772	10,500	
591-000.000-801.100	PETERSON FARMS PROJECT		1,000	215		
591-000.000-807.000	AUDIT FEES	1,900	1,905	1,905	1,900	
591-000.000-818.100	CONTRACTED SERVICES WATER		1,000	903		
591-000.000-818.300	CONTRACT SER WATER ECCI	15,000	15,000	11,673	15,000	
591-000.000-818.500	Well Head Protection Program				5,000	
591-000.000-818.600	WRI GRANT PROJECT	149,290	149,290	39,592	150,000	
591-000.000-818.700	EGLE DWSRF				4,021,905	
591-000.000-821.100	ENGINEERING SERVICES WATER	311,100	10,800	12,519		
591-000.000-851.000	COMMUNICATIONS PHONE	600	600	500	10,600	
591-000.000-858.000	MEMBERSHIPS & DUES	2,200	2,305	2,302	2,200	
591-000.000-860.000	MILEAGE & MEALS	400	400		400	
591-000.000-864.000	CONFERENCES & WORKSHOPS	1,250	1,250	650	1,250	
591-000.000-900.000	PRINTING - PUBLISHINGS		3,325	3,321		
591-000.000-910.000	INSURANCES	1,500	1,500	841	1,500	
591-000.000-916.000	WORKMANS COMP INS.	1,500	1,500	577	1,500	
591-000.000-920.100	WATER PUMPING	25,000	25,000	16,024	25,000	
591-000.000-940.000	BUILDING RENTAL	8,400	8,400	6,300	8,400	
591-000.000-943.000	EQUIPMENT RENTAL		15,000	5,799		
591-000.000-943.100	EQUIP RENTAL WATER	15,000			15,000	
591-000.000-956.000	MISCELLANEOUS	200	65	8		
591-000.000-956.100	ACH File Direct Payment					
591-000.000-957.100	BAD DEBT EXPENSE					
591-000.000-968.000	DEPRECIATION EXPENSE					
591-000.000-969.000	BOND ISSUE AMORTIZATION					
591-000.000-970.100	CAPITAL IMPROVE WATER					
591-000.000-970.200	Meter Replacement	20,000	19,495	2,663		
591-000.000-977.000	EQUIPMENT PURCHASES					
591-000.000-982.000	WHPP					
591-000.000-990.000	PRINCIPAL ON BOND PAYMENTS	85,000	85,000	85,000	45,000	
591-000.000-995.000	INTEREST ON BOND PAYMENTS	1,063	1,063	2,125		
591-000.000-995.100	INTEREST EXPENSE					
591-000.000-996.000	AGENT FEES ON BOND PAYMENTS		30	30		
591-000.000-997.000	BOND ISSUANCE COST		296,975	32,000		
591-000.000-999.000	TRANSFER TO OTHER FUNDS					
Totals for dept 000.000 -		775,692	780,498	341,438	4,450,987	
<b>TOTAL APPROPRIATIONS</b>		<b>775,692</b>	<b>780,498</b>	<b>341,438</b>	<b>4,450,987</b>	

BUDGET REPORT FOR VILLAGE OF SHELBY  
 Fund: 591 WATER FUND

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 591			3,104	(4,865)	118,753	
	BEGINNING FUND BALANCE	2,141,809	2,141,809	2,141,809	2,136,944	2,136,944
	ENDING FUND BALANCE	2,141,809	2,144,913	2,136,944	2,255,697	2,136,944

Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000						
661-000.000-590.000	TRSNF FROM RESERVES	135,000	135,000			
661-000.000-664.000	INTEREST EARNED	500	500	1,544		
661-000.000-664.100	INT EARNED -EQ POOL REPLACE					
661-000.000-664.900	INT-PRIME VEST					
661-000.000-673.000	SALE OF FIXED ASSETS					
661-000.000-677.000	REIMBURSEMENTS					
661-000.000-679.000	EQUIPMENT RENTAL			37,097		
661-000.000-679.100	REIMB FROM: MAJOR STREETS	16,500	16,500		16,500	
661-000.000-679.200	REIMB FROM: LOCAL STREETS	16,500	16,500		16,500	
661-000.000-679.300	REIMB FROM: WATER	15,000	15,000		15,000	
661-000.000-679.400	REIMB FROM: SEWER	10,000	10,000		10,000	
661-000.000-679.500	REIMB FROM: GENERAL	45,000	45,000		45,000	
661-000.000-680.000	REIMB FROM: WATER LOAN					
661-000.000-680.100	REIM FROM:SEWER LOAN					
661-000.000-695.000	MISC. REVENUES		9,950	12,606		
Totals for dept 000.000 -		238,500	248,450	51,247	103,000	
TOTAL ESTIMATED REVENUES		238,500	248,450	51,247	103,000	



Calculations as of 02/28/2023

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 02/28/23	2023-24 RECOMMENDED BUDGET	2023-24 APPROVED BUDGET
<b>APPROPRIATIONS</b>						
Dept 000.000						
661-000.000-702.000	SALARIES & WAGES	25,099	25,099	17,783	36,047	
661-000.000-714.000	MEDICARE EXPENSE	484	484	253	495	
661-000.000-715.000	PAYROLL W/H FICA	1,691	1,691	1,081	2,115	
661-000.000-715.100	PAYROLL W/H RETIREMENT	1,450	1,450	751	1,679	
661-000.000-716.000	HOSPITALIZATION	3,822	3,822	2,430	5,350	
661-000.000-717.000	DENTAL INSURANCE	258	258	129	517	
661-000.000-718.000	LIFE INSURANCE	72	72	59	144	
661-000.000-719.000	VISION	90	90	35	127	
661-000.000-727.000	OFFICE SUPPLIES-GEN					
661-000.000-740.000	GEN OPER SUPPLIES	650	650	651	650	
661-000.000-740.100	OPER SUP - VEHICLES					
661-000.000-740.200	OPER SUP - OTHER EQUIP	250	1,000	699	1,000	
661-000.000-751.000	GASOLINE-OIL	30,000	35,805	28,623	35,000	
661-000.000-775.000	REPAIR/MAINT SUPPLIES	2,000	1,990	762	1,500	
661-000.000-775.100	REPAIR/MAINT SUP-VEHICLES	1,000	1,000	524	1,000	
661-000.000-775.200	REPAIR/MAINT SUP-OTHER EQUIP	2,000	3,000	2,522	3,000	
661-000.000-775.300	REPAIR/MAINT SUP-POLICE CRUISER	500	500	7	500	
661-000.000-775.400	REPAIR/MAINT SUP-WINTER VEHICLES	1,000	1,500	2,005	2,000	
661-000.000-801.000	PROFESSIONAL SERVICES	1,700	1,700	874	1,700	
661-000.000-807.000	AUDIT FEES	1,500	1,245	1,245	1,245	
661-000.000-850.000	COMMUNICATIONS - RADIO					
661-000.000-851.000	COMMUNICATIONS PHONE					
661-000.000-860.000	MILEAGE & MEALS					
661-000.000-864.000	CONFERENCES & WORKSHOPS					
661-000.000-900.000	PRINTING - PUBLISHINGS					
661-000.000-910.000	INSURANCES	10,000	9,050	8,618	10,000	
661-000.000-916.000	WORKMANS COMP INS.	1,000	150	144	1,000	
661-000.000-930.000	CONTRACTED REPAIRS/MAINT	1,000	1,010	1,642	2,000	
661-000.000-930.100	CONTRACT. REP/MAIN-OTHER EQUIP	3,934	3,934	142	2,000	
661-000.000-930.200	CONTRACT. REP/MAIN-POLICE CRUISER	2,000	2,000	2,026	2,000	
661-000.000-940.000	BUILDING RENTAL	12,000	12,000	9,000	12,000	
661-000.000-943.000	EQUIPMENT RENTAL			3		
661-000.000-956.000	MISCELLANEOUS					
661-000.000-968.000	DEPRECIATION EXPENSE					
661-000.000-976.400	SHOP IMPROVEMENT					
661-000.000-977.000	EQUIPMENT PURCHASES	135,000	135,000	81,440	190,000	
661-000.000-980.000	LOSS ON SALE					
661-000.000-999.000	TRANSFER TO OTHER FUNDS					
Totals for dept 000.000 -		238,500	244,500	163,448	313,069	
<b>TOTAL APPROPRIATIONS</b>		238,500	244,500	163,448	313,069	
<b>NET OF REVENUES/APPROPRIATIONS - FUND 661</b>			3,950	(112,201)	(210,069)	
BEGINNING FUND BALANCE		629,846	629,846	629,846	517,645	517,645
ENDING FUND BALANCE		629,846	633,796	517,645	307,576	517,645
ESTIMATED REVENUES - ALL FUNDS		3,689,546	3,702,698	2,037,204	8,057,660	
APPROPRIATIONS - ALL FUNDS		3,684,546	3,483,574	1,744,698	9,511,165	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		5,000	219,124	292,506	(1,453,505)	
BEGINNING FUND BALANCE - ALL FUNDS		7,217,571	7,217,571	7,217,571	7,510,077	7,510,077
ENDING FUND BALANCE - ALL FUNDS		7,222,571	7,436,695	7,510,077	6,056,572	7,510,077

## Exhibit 1

### Village of Shelby Fund Balance Policy

#### Purpose

This policy establishes funding levels under normal operating conditions the Village of Shelby will plan to maintain across various funds. Reserves are an important tool in the long-term financial planning and sustainability of the Village. It is essential that the Village maintain adequate levels of fund balances to mitigate risk that can occur from unforeseen revenue fluctuations and unanticipated expenditures. The fund balances also provide cash flow liquidity for the Village's general operations and working capital for community development and improvement projects.

#### Policy

Fund balance is created from excess revenues over expenditures. It is a fund's net assets, mostly made up of cash and investments and, unless otherwise restricted, available for spending. There are five components of fund balance:

1. **Nonspendable Fund Balance.** This portion of fund balance is *nonspendable* because of its form, for example inventory and non-financial assets, or because of legal or contractual requirements.
2. **Restricted Fund Balance.** This portion of fund balance is *restricted* due to external limitations placed on the use of the funds. The restriction typically comes from outside the local government as a condition of the revenue source.
3. **Committed Fund Balance.** Fund balance is *committed* if a limitation is set in place by formal action of the Village Council prior to the end of the fiscal year. The limitation remains binding until the Village Council takes formal action to remove it.
4. **Assigned Fund Balance.** Fund balance may be *assigned* to reflect the intended use of the resource. The assignment of funds may come from the Village Council. Less formality is needed to impose, remove, or modify a constraint reflected in *Assigned Fund Balance*. No funds other than the General Fund may have Unassigned Fund Balance, therefore any amounts remaining in excess of nonspendable, restricted, or committed funds in funds other than the General Fund will automatically be reported as *Assigned Fund Balance*. If any portion of existing fund balance will be used to eliminate a projected deficit in the subsequent year's budget, this amount will also be categorized as *Assigned Fund Balance*.
5. **Unassigned Fund Balance.** The General Fund, and no other governmental fund, may have resources that cannot be classified in one of the four categories described above. Only the General Fund can report a surplus, an *Unassigned Fund Balance*.

Because nonspendable and restricted fund balances are not available for spending due to external conditions, this fund balance policy is focused on the appropriate level of funds classified as committed, assigned, and unassigned.

**Fund Balance Reserve Levels and Maximums**

Reserve level minimums and maximums are shown as a percentage of the most recent audited fiscal year-end expenditures. Water and Sewer Fund balances include the percentage as well as one annual debt service payment, if applicable. Existing fund balances and reserve targets will fluctuate annually. These annual changes will be approved as part of the annual budget process.

Fund Balance Group	2021-22 FYE Audited Exp	Minimum Fund Balance		Maximum Fund Balance		2021-22 Audited End Fund Balance	2022-23 Projected End Fund Balance
		As a %	In \$	As a %	In \$		
General Fund	\$625,058	50%	\$312,529	150%	\$937,587	\$646,609	\$626,609
Major Streets	\$88,313	70%	\$61,819	200%	\$176,626	\$909,492	\$1,048,192
Local Streets	\$86,942	70%	\$60,859	200%	\$173,884	\$1,142,808	\$1,199,158
Sewer Fund	\$346,851	30% + Debt	\$258,505	100% + Debt	\$501,301	\$589,414	\$221,534
Water Fund	\$259,117	30% + Debt	\$163,735	100% + Debt	\$345,117	\$462,426	\$462,426
Equipment Fund	\$127,391	100%	\$127,391	300%	\$382,173	\$629,845	\$558,845

**Fund Balance Usage**

The use of fund balances to fund regular operational activities is to be avoided under normal conditions.

Some potential uses for Village Council consideration of fund balance:

- **Future Opportunities:** Reserves for future opportunities such as matching grants, unforeseen potential saving opportunities from contracts/bids.
- **Capital Project Planning:** Timing for future capital project spending or major projects or revolving capital replacement.
- **Emergency Reserve:** Reserves set aside for emergencies. Examples being a major revenue source loss, natural disaster, or major economic downturn.

**Corrective Action for Fund Balances Near or Below Minimum Level**

When fund balance approaches its minimum threshold the following measures, in priority order, shall be used to build up fund balance:

1. Cut or delay pay-as-you-go capital improvements.
2. Cut general operating expenses.
3. Increase rates and charges funding specific services to make them self-sufficient where possible.
4. Increase millage.

**Corrective Action for Fund Balances Near or Above the Maximum Level**

When fund balance approaches its maximum threshold the Village Administrator shall notify Village Council and provide a plan, subject to Village Council approval, to bring the fund balance

within the appropriate range. The following measures should be considered when developing the plan:

1. One-time capital expenditures as provided in the Capital Improvement Plan.
2. One-time expenditures that relate specifically to a goal/objective in the Village of Shelby Strategic Plan.
3. Consideration of reducing the millage rate.

### **Annual Report**

The Village Administrator shall annually submit a report to the Finance & Insurance Committee of the Village Council outlining the status of the Village's various components of each fund balance. This report shall be submitted within thirty days of receipt of the annual financial audit. The Village Administrator shall also provide status reports at other times to the Finance & Insurance Committee, or the Village Council as may be requested.

Adopted April 25, 2022  
Updated August 4, 2022



## 2023 – 2028 Capital Improvement Plan

Village Council Adopted: February 28, 2023

This document outlines planned capital improvement expenditures for the Village of Shelby for fiscal years 2022-2028. Projects included in this document are flexible and changeable depending on the status of the Village's financial situation and the need for unexpected investments. This document is updated annually during the Village of Shelby budget process.

A capital improvement plan (CIP) is a multi-year schedule of municipal improvements. The Village Capital Improvement Plan spans a six-year period. The plan sets the proposed expenditures for systematically constructing, maintaining, upgrading, and replacing the community's physical infrastructure and includes vehicles and other equipment.

Capital improvement projects are typically major, infrequent expenditures, such as the construction of a new facility or rehabilitation or major repair of an existing facility. With the relatively small size of our community and budget, this CIP recognized a project as small as \$2,000 as a capital project. Individual projects from the adopted plan should become part of the capital budget for their respective departments.

To be useful as a tool for budgeting and sound financial management, the plan must be updated annually by reviewing existing projects, proposing new projects, and extending the program by an additional year. This process should also consider the short-term and long-term effects of the expenditures and any associated debt on fund balances and cash flow for operations. The CIP is considered essential for managing and coordinating efficient expenditure of Shelby's public resources.

### **Village Council Members**

Paul Inglis, President  
John Sutton, Pro-Tem  
Mike Termer  
Dan Zaverl  
Steve Crothers  
Curt Trot  
Damian Omness

Presented by: Brady Selner, Village Administrator

**The following projects are anticipated for FY2023-24**

<b>Project</b>	<b>Project Description</b>	<b>Project Funding Breakdown</b>	
Backhoe Loader	Replace the 2004 backhoe loader with a new backhoe loader.	Equipment Fund	\$100,000
Watermain and Lead Service Line Replacement*	Replace 425 lead service lines on water services installed between 1933 - 1971. Replace 11,500 linear feet of 4" watermain installed between 1933 - 1949".	Loan EGLE DWSRF Grant/Loan Forgiveness	\$1,196,240 \$1,063,760
WWTP (Lagoon) Improvements	MCC Inspection/Improvements, Mixer Replacement, Effluent Flow Meter & Transducer	Sewer Fund	\$79,800
Harvey Street Lift Station*	This project includes coating the wet and dry wells, pump and motor replacement, valve replacement, electrical and controls replacement, installation of a standby stationary generator and cathodic protection replacement.	Sewer Fund	\$290,000
DPW Plow Truck Replacement	This project includes replacing the 1999 Sterling 5-yard plow truck with underbody scrapper blade with a similar plow truck.	Equipment Fund	\$190,000
SCADA Response System	Replace dial-up SCADA alarm system to an updated system.	Sewer Fund Water Fund	\$10,000 \$10,000
Radio Reads/Water Meter Replacement (50)	The Village intends to replace outdated water meters with radio read meters.	Water Fund	\$22,000
Well 2 Replacement*	This project includes drilling a new well next to the offline Well 2. The existing infrastructure will serve the new well.	Water Fund	\$150,000
Mobile Communications Terminal	Replace mobile communications terminals in both police cruisers.	General Fund	\$6,000
Village Hall Computer Replacement	Replace all desktop computers at Village Hall and purchase a new laptop for the Village Administrator.	General Fund	\$9,000
800 mhz portable radios	Replace 2 portable radios for the police department.	Police Department	\$10,000



**The following projects are anticipated for FY2024-25**

<b>Project</b>	<b>Project Description</b>	<b>Project Funding Breakdown</b>	
New Rotary Tiller	Purchase new rotary tiller attachment to replace disk for maintenance at the wastewater lagoons.	Equipment Fund	\$3,000
Lagoon Berm Improvements	Install a geotextile fabric along with 6" erosion control gravel along wastewater berm. Berm access drives to be repaired as necessary.	Sewer Fund	\$8,300
Police Patrol Vehicle	Replace 2017 police cruiser with new 2024 police cruiser.	Equipment Fund	\$55,000
Radio Reads/Water Meter Replacement (50)	The Village intends to replace outdated water meters with radio read meters.	Water Fund	\$22,000
Various Road Work	Resurface Harvey/Fowler, S. Sunset, Cherry, and Ellis.	Local Streets	\$280,000

**The following projects are anticipated for FY2025-26**

<b>Project</b>	<b>Project Description</b>	<b>Project Funding Breakdown</b>	
Water System Upgrades	Replace remaining watermain that is 1950 and older.	Water Fund	TBD
		EGLD DWSRF	
Radio Reads/Water Meter Replacement (50)	The Village intends to replace outdated water meters with radio read meters.	Water Fund	\$22,000

**The following projects are anticipated for FY2026-27**

<b>Project</b>	<b>Project Description</b>	<b>Project Funding Breakdown</b>	
Police Car - In Car Camera System	Purchasing an in-car camera system that works in conjunction with body cameras. In addition, this project would include any necessary updates improvements to the technology.	General Fund	\$10,000
DPW Truck 2 Replacement	Replace the 2021 F-250 plow truck with a new 2026 F-250 plow truck.	Equipment Replacement	\$35,000
Radio Reads/Water Meter Replacement (50)	The Village intends to replace outdated water meters with radio read meters.	Water Fund	\$22,000

**The following projects are anticipated for FY2027-28**

<b>Project</b>	<b>Project Description</b>	<b>Project Funding Breakdown</b>	
Police Patrol Vehicle	Replace 2021 police cruiser with a new 2027 police cruiser.	Equipment Fund	\$60,000
Radio Reads/Water Meter Replacement (50)	The Village intends to replace outdated water meters with radio read meters.	Water Fund	\$22,000
3-yard Dump Truck Replacement	This project includes the replacement of the DPW Chevy 3500 3-yard dump truck.	Equipment Fund	\$50,000
DPW Truck Replacement	This project includes the replacement of the DPW work order truck. The current vehicle is a used 2022 F-250. The plan is to replace the vehicle with another pick-up truck that can be utilized primarily for work orders.	Equipment Fund	\$35,000



**Village of Shelby Salary and Wage Schedule**  
**5% Cost of Living Increase - Effective March 1, 2023**

	<u>2022</u>	<u>Mar-23</u>	<u>2024</u>
Clerk/Treasurer		5%	Wage scale moves to the wage scale from March 1 of the previous year until next cost of living increase on March 1, 2024.
Start	\$38,188.80	\$40,098.24	
After one year service	\$41,174.95	\$43,233.70	
After two years service	\$44,161.10	\$46,369.16	
After three years service	\$47,147.26	\$49,504.62	
After four years service	\$50,133.41	\$52,640.08	
Deputy Clerk/Treasurer (Part-Time)			
Start	\$14.69	\$15.42	
After one year service	\$15.84	\$16.63	
After two years service	\$16.98	\$17.83	
After three years service	\$18.14	\$19.04	
After four years service	\$19.28	\$20.24	
Police Chief			
Start	\$56,100.00	\$58,905.00	
After one year service	\$58,140.00	\$61,047.00	
After two years service	\$60,180.00	\$63,189.00	
After three years service	\$62,220.00	\$65,331.00	
After four years service	\$64,260.00	\$67,473.00	
Police Officer			
Start	\$49,008.96	\$51,459.41	
After one year service	\$50,122.80	\$52,628.94	
After two years service	\$51,236.64	\$53,798.47	
After three years service	\$52,350.48	\$54,968.00	
After four years service	\$53,464.32	\$56,137.54	
Part-Time Police Officer	\$17.34	\$18.21	
DPW Supervisor			
Start	\$52,020.00	\$54,621.00	
After one year service	\$54,060.00	\$56,763.00	
After two years service	\$56,100.00	\$58,905.00	
After three years service	\$58,140.00	\$61,047.00	
After four years service	\$60,180.00	\$63,189.00	
DPW Laborer			
Start	\$38,188.80	\$40,098.24	
After one year service	\$40,310.40	\$42,325.92	
After two years service	\$42,432.00	\$44,553.60	
After three years service	\$44,553.60	\$46,781.28	
After four years service	\$46,675.20	\$49,008.96	
DPW Laborer (Part-Time)	\$14.28	\$14.99	
Custodian	\$14.28	\$14.99	