

AGENDA

ISHPEMING CITY COUNCIL SPECIAL MEETING

Wednesday, October 25, 2023 at 6:00 p.m.

Ishpeming City Hall Council Chambers

100 E. Division Street, Ishpeming

City Hall Telephone Number: 906-485-1091

Meeting Called to Order

Roll Call

Approval of Agenda

AGENDA ITEMS

1. Award of Engineering Services Contract to UPEA for the Drinking Water State Revolving Fund (DWSRF) Project
2. Discussion on the Proposed 2024 Budget
3. Anderson Tackman Invoice for Extra Hours for the 2022 Audit
4. DPW Request to purchase a 2023 John Deere Backhoe

Public Comment (*limit 3 minutes per person*)

Adjournment


Craig H. Cugini
City Manager

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October 14, 2023

TO: Mayor Chapman, City Council Members, Staff, and General Public

FROM: The Finance Department and the Office of the City Manager

SUBJECT: 2024 Budget Message

A Message from the Director of the Finance Department

2024 will be an especially important year for the City of Ishpeming. Previous years have presented many fiscal challenges for the City and 2024 offers the opportunity to reverse the unsustainable momentum built up in several key funds. While other communities face the same external pressures that shape the City's financial landscape, factors that have been outlined in years prior, Ishpeming has been presented with many internal hurdles since 2021. The effect can be seen in the projections for the final months of fiscal year 2023. While fiscal responsibility is a key metric for all management within the organization, it is centered around the City's Finance Department. For the Finance Office specifically, the majority of the staff (three of five) will have been hired in 2023, assuming the department's two vacancies will be filled by year end. Three different Finance Directors, and for a period an outside contractor, have overseen the City's books since 2021. Four different people have occupied the role of Treasurer in the same period. Finance professionals nationwide remain in short supply and governmental accounting is full of nuances which can only be learned with experience.

The dominant financial challenge the City faces for 2024 will be managing its growing General Fund expenditures against a limited revenue stream. Hard decisions will have to be made about the City's needs and priorities in all areas of the General Fund budget. 2023 saw the acceptance of a renewed labor contract and cost of living adjustments. These salary increases will hopefully strengthen retention but personnel costs weigh heavily on the flexibility of the General Fund. The introduction of health insurance premium shares, later outlined in the General Fund 2024 proposal, will be critical in maintaining the long-term sustainability of the City's staffing levels.

Though 2024 presents significant challenges, for the General Fund in particular, it also presents some exciting opportunities for investment into the community. The 2023 CWSRF project will replace key sections of sewer line, leaving new roadways behind when the work is complete. In the Water Fund, radio meters are being installed in place of aging mechanical infrastructure. Increased R&M budgets are proposed to take care of the sunken man hole covers on Third Street, drastically altering the main drive into town for the good. The Public Improvement Fund has significant reserves which can help repair some of the worst portions of roadway in the City until entire roads can be replaced. A new enclosed handicap entrance for City Hall with a lift is slated to replace the crumbling access ramp behind the building. Money is set aside to replace the parking lot and alley around the building and open up additional handicap parking. The parks and cemeteries are slated to see roof repairs, ADA compliant bathrooms, GIS infrastructure investments, and new equipment critical for serving the community. The Motor Pool Fund has performed strongly enough in prior periods to give the General Fund some reprieve from vehicle rentals, mainly used in the clearing of alleys and sidewalks, while still outlaying the purchase of a new sidewalk plow better suited for downtown as well as a new pickup to replace one of the DPW vehicles surly approaching its last leg.

2024 Budget Message

The attached preliminary budget for 2024 is broken down into two main components:

- a. A departmental budget for each fund which I am asking council to adopt and pass.
- b. A supporting line by line breakout of what makes up the proposed departmental budgets.

It is my hope in presenting the budget this way that management will be afforded the ability within their departments to shape things to their needs as the year unfolds and inevitably varies from the attached estimates. It is also my hope that a departmental view will limit the burden of scrutiny for line by line metrics which will surely vary anyway, and free up the focus of discussion towards the goals and preferred direction of the organization.

Thank you in advance for your review of the attached preliminary budget.

A handwritten signature in dark ink, appearing to read 'G. Getschow', enclosed within a large, loopy oval shape.

Grant Getschow
Finance Director
City of Ishpeming

2024 Budget Message

Notations on Key Areas of the 2024 Budget

101 General Fund

2023 Outlook

Year end fund balances estimates for the General Fund place the balance at \$842k at the end of 2023, a decrease of \$301k. This represents an additional \$248k in expenditures over revenues from the original budget passed. Key drivers in the budget miss include unfavorable benefit allocation corrections, snow removal efforts in alleys and sidewalks, underestimated utility costs, contractual services, and an overestimate of revenues.

2024 Proposal

General Fund revenues remain tight for the many departments dependent on them. Although the City has maxed its total millage, a large portion of that millage compared to its Sister City is set aside each year for the public improvement fund, about 25%. In addition, taxable property values throughout the City remain low. It is often remarked that the residents of the City pay a very high tax rate, but it is often a 'high rate' on a relatively 'low number.' Residential taxable values in the range of 20k-30k are common in the City of Ishpeming.

General Fund				
2023 Taxable Value	Millage	Taxes Receivable	Less DDA Capture	General Fund Tax Revenue
139,915,246.00	13.0661	1,828,146.60	(140,206.44)	1,687,940.16

Seen above the City's 13.0661 operating millage on \$139M in taxable value gives the General fund \$1.83M in tax revenue before the DDA capture and \$1.69M after the DDA capture is taken into account.

It will be critical for the City to control its general fund costs for 2024 and set a strategy to begin building its General Fund balance to prior reserve levels. Contained in the proposed budget for 2024 are a few strategies to help get the City back on track towards fiscal sustainability.

- A. Personnel costs continue to be a dominant portion of General Fund expenditures year over year. In an effort to keep personnel costs at a sustainable level, it is recommended the City implement biweekly medical premium shares through payroll. In order to balance this year's budget, the City would collect 20% of medical and dental premiums from all employees. The yearly cost of premiums would range from roughly \$1,500/year per single employee to \$4,125/year for a family. This equates to \$60-\$160 a paycheck depending on dependents. Biweekly premiums are pre-tax deductions and the resulting tax liability reduction to employees presents a decrease in net costs of the premium share. Staff would still retain the same benefits and extremely low rate of out-of-pocket expenditures keeping the health care plan for the City very competitive to those available in the surrounding area. See table below (HRA, Admin, and Vision costs not included here).

2024 Budget Message

- B. Vehicle Rentals are the primary mechanism from which the City builds and maintains its fleet in the Motor Pool Fund. In 2024 the City is proposing a pause on all vehicle rentals paid from the general fund on the grounds that if the General Fund budget is not balanced, the General Fund should not be setting aside money for new vehicles.
- C. Contracted services vary in nature and importance in the General Fund but for 2024 the City will reduce some contracted services in favor of keeping the staffing levels it already maintains.
- D. Snow removal from sidewalks and alleys is funded with General Fund revenues as the state considers these non-motorized surfaces and prohibits cities from using what little snow funding they receive towards the winter maintenance of these areas of infrastructure. In 2024 the City will have to reduce its snow hauling practice and limit its time and effort removing snow from non-motorized surfaces and uncertified roads.

# of Employees	Dependents	Dental Premiums	Medical Premiums	Total Monthly Premiums Per Employee	Total City Cost Per Month	Total Cost Per Year	20% of Monthly Cost Per Employee	Yearly Cost to Employee	Per Paycheck	Total Share
12	None (single)	37.17	604.18	641.35	7,696.16	92,353.92	128.27	1,539.23	59.20	18,470.78
5	Spouse	71.17	1,108.80	1,179.97	5,899.83	70,798.00	235.99	2,831.92	108.92	14,159.60
3	Family	137.50	1,581.54	1,719.04	22,347.52	268,170.24	343.81	4,125.70	158.68	53,634.05
					\$ 35,943.51	\$431,322.16				\$86,264.43

202 Major Street Fund and 203 Local Street Fund

2023 Outlook

Fund Balance for Major Streets is expected to increase by \$160k to \$854k at the end of 2023. Fund balance for Local Streets is expected to decrease by \$254k to \$648k at the end of 2023. Our community has seen increases in snowfall over the last two winter seasons which contributed to increased winter maintenance costs. Over the last four years the shortage in snow funding over winter maintenance costs represents an additional \$1.6M strain on the City's roadway funding.

Agency Fiscal Year	Agency Name	Winter Maintenance Streets and Structures - Major	Winter Maintenance Streets and Structures - Local	Payment Year February Processing Month	Major Snow Received	Local Snow Received
2018	Ishpeming	\$356,852.00	\$220,605.00	2020	113,186.52	54,543.20
2019	Ishpeming	\$491,965.00	\$321,957.00	2021	183,362.65	107,246.70
2020	Ishpeming	\$247,124.00	\$347,909.00	2022	76,892.12	131,228.14
2021	Ishpeming	\$202,791.00	\$144,497.00	2023	46,308.05	22,502.32
2022	Ishpeming	\$298,807.00	\$237,966.00			

2024 Proposal

Total combined Major and Local Street Fund revenues from the state are estimated to be \$957k as shown in the calculation below. There is \$500,000 available in disaster funding as 2023 closes, all of which will carry

2024 Budget Message

over if not used in 2023. A transfer in of \$300k from public improvement fund will serve to repair problem sections of local streets throughout town until total replacement of the roadways are viable. Equipment rentals and personnel costs remain the highest source of expenditures proposed for 2024.

CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES

FOR THE PERIOD OF 10/2023 - 09/2024

Based on ORTA Revenue Estimate of 02/08/2023

Includes \$600M Redirected Income Tax Revenue and \$83.6M Recreational Marijuana Tax Revenue

Includes \$33M Local Road Program

Does not include any special payments (Snow or Jurisdictional Transfers) at individual agency level

Prepared: 3/2/2023

\$716,873,729 NET DISTRIBUTION CITIES AND VILLAGES	\$537,655,296 75% TO MAJOR STREETS	\$322,593,178	/	5,105,073	=	\$63.19
		60% ON POPULATION		POPULATION AS OF	01/31/23	PER CAPITA
	\$179,218,432 25% TO LOCAL STREETS	\$215,062,119	/	11,749.115	=	\$18,305
		40% ON MILEAGE		E.M.M. MILEAGE AS OF	01/31/23	PER MILE
		\$107,531,059	/	5,105,073	=	\$21.06
		60% ON POPULATION		POPULATION AS OF	01/31/23	PER CAPITA
		\$71,687,373	/	14,941.72	=	\$4,798
		40% ON MILEAGE		LOCAL MILEAGE AS OF	01/31/23	PER MILE

POPULATION FACTORS (PF) FOR CITIES AND VILLAGES

1.0 for population of 2,000 or less.
 1.1 for population from 2,001 to 10,000.
 1.2 for population from 10,001 to 20,000.
 1.3 for population from 20,001 to 30,000.
 1.4 for population from 30,001 to 40,000.
 1.5 for population from 40,001 to 50,000.
 1.6 for population from 50,001 to 65,000.
 1.7 for population from 65,001 to 80,000.
 1.8 for population from 80,001 to 95,000.
 1.9 for population from 95,001 to 160,000.
 2.0 for population from 160,001 to 320,000.
 Over 320,000, 2.1 plus 0.1 for each 160,000 increment over 320,000.

* NOTE: 25,000 and over receive monies for trunkline.

ESTIMATING FORMAT

FACTOR	UNITS	PF	UNIT VALUE	SHARE
MAJOR STREETS: POPULATION	6,167		x \$63.19 =	\$389,697
MAJOR MILES	13.85	x 1.1	x \$18,305 =	\$278,870
LOCAL STREETS: POPULATION	6,167		x \$21.06 =	\$129,899
LOCAL MILES	33.20		x \$4,798 =	\$159,287
			TOTAL SHARE	\$957,753

2024 Budget Message

248 Downtown Development Authority (DDA)

2023 Outlook

For 2023, the DDA fund balance is expected to end at \$812k, an increase of \$33k.

2024 Proposal

For 2024 estimated revenues are \$252k. The DDA budget earmarks 10% of the total expected revenues for the year for a potential grant match for the City's community center skate park. Beautification supplies and façade grants make up two other notable categories of outflow for the DDA. The Debt service obligation of \$145k remains the largest expenditure for 2024.

PARCEL INFORMATION		TAX HEADING	TAX BILLED	CAPTURED TAX	NET TOTAL
SCHOOL: 52180, DDA/LDFA: TIFA-OLD		SCHOOL: 52180, DDA/LDFA: TIFA-OLD			
TOTAL PARCELS:	483	COUNTY TRANSIT	12,859.56	6,404.13	6,455.43
TAXABLE VALUE:	20,814,686	COUNTY AGING	9,544.15	4,752.75	4,791.40
BASE VALUE:	9,990,349	COUNTY M.O.E.	11,784.99	5,844.07	5,890.92
CAPTURED VALUE:	10,824,337	COUNTY DISPATCH	10,504.04	5,280.67	5,323.37
PRE/NET TAXABLE:	2,572,974	COUNTY RESCUE	3,251.51	1,628.22	1,633.29
NOW PRE/NET TAXABLE:	18,241,712	COUNTY VET AFF	1,722.13	856.63	865.50
PRE/NET CAPTURED:	973,315	IC CITY TAX	281,479.41	140,205.44	141,272.97
NOW PRE/NET CAPTURED:	9,851,022	IC RETIRE	57,136.80	28,477.01	28,659.79
COM. PERS. TAXABLE:	1,068,470	IC PUB IMP	93,821.94	47,089.51	47,089.51
IND. PERS. TAXABLE:	0	IC FIRE EQ	18,737.43	9,417.23	9,417.23
SPEC. ACT PERS. TAXABLE:	0	HERITAGE TRAIL	4,240.33	2,129.38	2,129.38
		IC P & F RETIRE	186.11	26.41	26.41
		IC FIRE EQUIP	102.58	39.61	39.61
		IC RETIRE	18.36	95.17	95.17
		TOTALS----->	505,439.34	251,760.15	253,680.98

401 Public Improvement Fund

2023 Outlook

Public Improvement Fund balance is projected to end at \$709k, a \$162k increase from 2022. The increase in 2023 is largely a result of unused funding that had been earmarked for Al Quaal.

2024 Outlook

Public Improvement				
2023 Taxable Value	Millage	Taxes Receivable	Less DDA Capture	Net Tax Revenue
139,915,246.00	4.3552	609,358.88	(46,732.43)	562,626.45

The City has an opportunity with the projected beginning fund balance in 2024 of \$709k and an additional \$562k projected tax revenue for 2024 to put a significant amount of money back into the community. Below is a proposed list of major projects totaling \$1.04M. Combined with other smaller projects and debt payments this would spend down the balance in Public Improvement to \$90k. As you will see several projects are geared towards ADA compliance and there is a significant amount of money proposed to be put towards road repairs in problem areas of town.

2024 Budget Message

Account	Account Description	Improvement/purchase	Amount	Notes
401-265-976.001	City Hall - Building Improvements	Handicap Ramp replacement	200,000.00	Replace ramp with an enclosed lift
401-265-976.002	City Hall - Building Improvements	Parking lot and alley	100,000.00	Replace the parking lot and alley behind City Hall
401-567-974.001	Cemetery - Land Improvements	GIS System	46,000.00	2024 phase of cemetery GIS
401-567-976.000	Cemetery - Columbarium	2 new columbariums	60,000.00	A need driven by the growing demand for columbariums over graves
401-567-981.000	Cemetery - Vehicles	Backhoe	160,000.00	Smaller sized backhoe for Cemetery.
401-757-975.003	Al Quaal - Building Improvements	Roof for lodge	110,000.00	A carryover project from 2023
401-757-975.003	Al Quaal - Building Improvements	ADA Compliant Bathroom	50,000.00	Ensuring everyone has access to our parks
401-301-975.000	Police - Building Improvements	Breakroom remodel	12,000.00	The police breakroom is dated and non-functional
401-965-999.203	Transfer Out - Local Streets	Provide additional funding	300,000.00	Repair problem sections of local roadways
			\$ 1,038,000.00	

590 – Sewer Funds

2023 Outlook

The Sewer Fund is projected to increase \$78k in 2023 for an ending fiscal year balance of \$10.19M. The single largest expenditure in the sewer fund for 2023 is expected to be its monthly obligation covering O&M, sinking & capital costs to the Ishpeming Area Joint Wastewater Treatment Facility totaling \$617k. A sizeable portion of engineering costs have been incurred for the 2023 CWSRF project and full reimbursement from the project funding is expected for all costs associated. The Sewer Fund performed \$110k in slip lining towards the City's non-participating category B funding requirements in 2023.

2024 Proposal

It is expected the bulk of the 2023 CWSRF sewer project to take place in 2024. It is important to note that the project is funded by draws and not in lump sum. What this means is that the financial impact of the project on the City's revenue and expenditure reports should be net zero regardless of whether the estimated timeline of the project is correct.

Outside of the CWSRF project the fund is expected to perform well into 2024. The City has implemented a tighter operating supply and contract service targets and favored R&M services and supplies in an effort to ensure money being spent through the fund is being invested into the system at an acceptable rate. A proposed \$80k transfer to the Water Fund will help cover the meter replacement project. The reasoning behind the transfer is that the meters are used to track water usage and the sewer charges are based on water usage.

Payments to the wastewater treatment plant are expected to increase monthly by \$10k (a total cost of \$730k for 2024) in part due to an increased flow rate experienced in the spring of 2022 & 2023. The City of Ishpeming makes up 60% of all flow sent to the treatment plant, double the City of Negaunee (30%) and six times Ishpeming Township (10%). Flow numbers range from 16M gallons during dry months like September to 81M gallons in May. This paints a very clear picture of the stormwater infiltration problems the City faces with its sanitary sewer system.

Metered sales for the year are projected at \$1.65M This number is based on an estimated 2023 ending revenue figure of \$1.59M increased by 5% as outlined in the fee schedule. The projected revenues / expenditures for 2024 is \$104k. The City waived the rate increase last year and is strongly recommended to implement it this year due to heavy infrastructure spending and rate study consistency.

591 Water Fund

2023 Outlook

The Water Fund is expected to increase its fund balance in 2023 by \$255k to a total of \$9.88M. The beginning unrestricted fund balance for 2023 was \$(106)k and the projected ending unrestricted net position is estimated to be positive for the first time in several years. The City continued to upgrade its meter infrastructure in 2023 and is still planning on contracting some of the work out to help with the large installation workload.

2024 Proposal

Metered sales estimates for 2024 are based on an ending 2023 projection of \$2.22M factored by 5% to \$2.33M. Other revenues consist of penalties and fees and an \$80k transfer in from the sewer fund to cover a portion of the meter replacement project.

Like the Sewer Fund, the Water Fund has been tightened targets for operating supplies and contractual services in favor of R&M supplies and services. Major expenditures for 2024 include an estimated \$550k in water supplied to the system and the continuing meter replacement project which represents \$370k in supplies and services. The project is estimated to cost significantly less in supplies than originally thought due to a change in approach using press fittings as opposed to copper and brass. With the meter replacement project on the books the water fund is projected to finish out 2024 with a thin but positive margin. This leaves the fund balance increased by its investment in its meter structure and other capital assets but its unrestricted net position relatively unchanged from 2023.

596 Garbage and Recycle Fund

2023 Outlook

The Garbage and Recycle Fund is projected to end 2023 with a fund balance of \$451k, an increase of \$25k.

2024 Proposal

Due to the nature of its operations, Fund 596 remains very regular year over year. The revenues for the fund are all fee based and the expenditures are almost all third-party services. The 2024 budget doesn't change much other than plan on a small inflationary increase of expenditures.

661 Motor Pool Fund

2023 Outlook

This fund was established in 2018 with an initial fund balance of \$30k. The Motor Pool Fund is expected to end 2023 with a fund balance of \$1.15M, an increase of \$106k from 2022. Equipment rentals are the main source of revenue for the fund.

2024 Proposal

Estimated rental revenues for the fund are \$830k for Fiscal 2024. This is a decrease of \$43k from 2023's ending projection accounting for the increased plowing activity that took place in spring 2023.

As outlined in the General Fund proposal, the Motor Pool Fund will pause rents assessed against the General Fund for 2024. In order to maintain an accurate accounting for both funds, rental expenses will still continue to be processed and assessed but will be refunded back to the General Fund from the Motor Pool Fund in the form of a transfer in/out. The projected total of such transfers for 2024 is \$165k.

The 2024 Motor Pool Budget plans to use a portion of the balance built up since 2018 to purchase two new vehicles.

1. A new pickup truck for use by the DPW to replace one of its aging vehicle fleet: \$40k
2. A new sidewalk plow which will be better suited to the snow load the City experiences and the narrow width of its sidewalks: \$245k

The purchases above are estimated to leave the fund with an ending unrestricted balance of \$281k for fiscal year 2024.

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
FUND 101 - GENERAL FUND						
000	NON DEPARTMENTAL	3,643,736	5,235,777	4,413,617	5,197,407	3,521,925
101	CITY COUNCIL	14,631	16,545	14,047	18,053	16,909
172	CITY MANAGER	125,451	127,070	103,103	132,508	120,081
215	CITY CLERK	38,926	39,642	32,511	41,784	39,061
247	BOARD OF REVIEW	1,660	1,978	1,617	2,077	2,133
253	FINANCE DEPARTMENT	236,540	144,236	99,746	128,193	120,845
257	CITY ASSESSOR	49,832	51,785	37,921	48,736	52,206
262	ELECTIONS	18,609	9,490	6,105	7,849	14,258
265	CITY HALL & GROUNDS	44,455	62,999	52,797	67,856	49,815
266	CITY ATTORNEY	57,825	17,764	10,107	60,755	61,442
299	UNALLOCATED	278,458	2,261,145	2,237,795	2,260,754	368,875
301	POLICE	950,815	959,047	756,227	971,911	970,369
336	FIRE	150,799	152,916	125,618	161,445	157,418
371	RENTAL INSPECTION	26,033	27,230	20,794	26,724	27,762
441	DPW ADMINISTRATION	91,432	120,966	98,253	126,275	88,532
444	ALLEYS & SIDEWALKS	100,731	143,546	113,392	145,731	116,165
447	CITY ENGINEER	1,200	15,000			
448	STREET LIGHTING	147,867	184,579	145,458	186,944	181,066
567	CEMETERY	187,532	198,988	143,319	184,194	196,741
701	PLANNING COMMISSION	1,312	500	167	214	500
702	ZONING ADMIN.	43,780	39,860	29,530	37,953	52,967
703	ZONING BOARD OF APPEALS	243	300			
704	NEIGHBORHOOD IMPROVEMENT			3,593	4,617	11,800
728	ECONOMIC DEVELOPMENT	37,500	51,000	41,668	53,552	4,000
729	DDA ADMINISTRATION	1,661	1,970	1,144	1,471	2,028
757	ALQUAAL	144,317	130,767	92,848	119,332	118,530
758	ALQUAAL TUBE SLIDE	1,681	14,210			11,490
770	PARK MAINTENANCE	83,571	90,390	73,645	94,648	92,598
790	LIBRARY	277,933	271,000	209,550	266,593	289,383
965	TRANSFERS OUT	6,300	6,000			3,000
995	DEBT SERVICES	419,054	349,308	348,807	348,807	351,500
NET OF REVENUES/APPROPRIATIONS - FUND 101		103,588	(254,454)	(386,145)	(301,569)	451
BEGINNING FUND BALANCE		1,040,015	1,143,600	1,143,600	1,143,600	842,031
ENDING FUND BALANCE		1,143,603	889,146	757,455	842,031	842,482

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Fund 151 - CEMETERY TRUST FUND						
000	NON DEPARTMENTAL	14,551	16,000	22,777	28,300	26,000
965	TRANSFERS OUT	11,000	15,000		15,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		3,551	1,000	22,777	11,300	11,000
	BEGINNING FUND BALANCE	1,068,465	1,072,016	1,072,016	1,072,016	1,083,316
	ENDING FUND BALANCE	1,072,016	1,073,016	1,094,793	1,083,316	1,094,316
Fund 152 - CEMETERY CARE FUND						
000	NON DEPARTMENTAL	(265)	120	537	530	600
712	CEMETERY		14,400			
965	TRANSFERS OUT		700			
NET OF REVENUES/APPROPRIATIONS - FUND 152		(265)	(14,980)	537	530	600
	BEGINNING FUND BALANCE	155,182	154,917	154,917	154,917	155,447
	ENDING FUND BALANCE	154,917	139,937	155,454	155,447	156,047
Fund 202 - MAJOR STREETS						
000	NON DEPARTMENTAL	787,296	1,005,150	338,417	700,451	1,036,973
445	DRAINAGE/BACKSLOPES	25,035	42,720	36,218	46,548	49,890
451	MDOT CONSTRUCTION	527,969	235,500	(1,959)		273,000
455	OTHER CONSTRUCTION		17,147	10,803	13,884	17,500
466	ROUTINE MAINTENANCE	37,169	80,210	54,870	70,520	81,855
472	WINTER MAINTENANCE	298,806	321,077	201,317	258,735	279,570
473	TRAFFIC SERVICES	8,151	42,673	26,847	34,504	41,858
486	M28-SURFACE MAINTENANCE		1,810			1,763
488	M28-SWEEP/FLUSH GUTTERS	133	2,200			2,210
489	M28-SHOULDER MAINTENANCE	806	2,817	42	53	2,831
490	M28-TREES & SHRUBS	481	2,015	173	222	717
491	M28-DRAINAGE/BACKSLOPES	246	3,120	2,397	3,081	4,644
494	TRAFFIC SIGNS	26	890	204	261	897
495	M28-PAVEMENT MARKING	9	5,485			5,593
497	M28-WINTER MAINTENANCE	24,462	37,875	17,725	22,779	27,794
499	M28-FIELD SUPERVISION	3,047	5,523	2,166	2,784	4,760
515	ADMINISTRATION	52,739	58,371	43,047	55,325	60,960
965	TRANSFERS OUT	100,000	100,000			100,000
995	DEBT SERVICES		28,000	31,859	31,859	32,100
NET OF REVENUES/APPROPRIATIONS - FUND 202		(251,783)	17,717	(87,193)	159,896	49,031
	BEGINNING FUND BALANCE	985,452	693,666	693,666	693,666	853,562
	ENDING FUND BALANCE	693,669	711,383	606,374	853,562	902,593

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Fund 203 - LOCAL STREETS						
000	NON DEPARTMENTAL	536,709	714,300	139,273	297,582	1,068,300
445	DRAINAGE/BACKSLOPES	29,090	46,251	49,432	63,531	59,105
451	MDOT CONSTRUCTION	123,243	265,000	10,236	13,156	250,000
466	ROUTINE MAINTENANCE	60,738	110,033	74,236	95,409	396,255
472	WINTER MAINTENANCE	237,969	352,594	218,837	281,252	262,150
473	TRAFFIC SERVICES	5,827	36,653	26,888	34,558	33,805
515	ADMINISTRATION	24,649	26,371	19,139	24,600	26,655
995	DEBT SERVICES		8,500	39,777	39,777	40,000
	NET OF REVENUES/APPROPRIATIONS - FUND 203	55,193	(131,102)	(299,272)	(254,701)	330
	BEGINNING FUND BALANCE	846,472	901,670	901,670	901,670	646,969
	ENDING FUND BALANCE	901,665	770,568	602,398	646,969	647,299

Fund 206 - FIRE FUND						
000	NON DEPARTMENTAL	112,684	118,718	116,932	116,977	113,589
336	FIRE	87,400	85,200	84,800	84,800	84,800
	NET OF REVENUES/APPROPRIATIONS - FUND 206	25,284	33,518	32,132	32,177	28,789
	BEGINNING FUND BALANCE	94,247	119,531	119,531	119,531	151,708
	ENDING FUND BALANCE	119,531	153,049	151,663	151,708	180,497

Fund 211 - FIREFIGHTER LONGEVITY						
000	NON DEPARTMENTAL	28	500	38	100	100
	NET OF REVENUES/APPROPRIATIONS - FUND 211	28	500	38	100	100
	BEGINNING FUND BALANCE	209,515	209,543	209,543	209,543	209,643
	ENDING FUND BALANCE	209,543	210,043	209,581	209,643	209,743

Fund 214 - SENIOR CENTER						
000	NON DEPARTMENTAL	12,000	6,000	12,000	9,000	12,000
	NET OF REVENUES/APPROPRIATIONS - FUND 214	12,000	6,000	12,000	9,000	12,000
	BEGINNING FUND BALANCE	3,001	15,001	15,001	15,001	24,001
	ENDING FUND BALANCE	15,001	21,001	27,001	24,001	36,001

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Fund 248 - DDA						
000	NON DEPARTMENTAL	256,030	256,908	223,544	223,829	253,450
729	DDA ADMINISTRATION	7,028	10,811	6,177	7,938	11,400
735	PROMOTIONS	2,000	13,000	2,000	2,000	11,500
739	BEAUTIFICATION	16,894	49,475	15,228	28,660	35,650
741	FACADE IMPROVEMENTS	13,750	20,000			20,000
750	DEVELOPMENT	2,233	8,500	5,750	7,390	25,000
900	CAPITAL OUTLAY		570	500	643	570
906	DEBT SERVICE (2011 BONDS)	144,182	144,730	144,332	144,332	144,340
995	DEBT SERVICES		6,334			
	NET OF REVENUES/APPROPRIATIONS - FUND 248	69,943	3,688	49,557	32,866	4,990
	BEGINNING FUND BALANCE	709,499	779,444	779,444	779,444	812,310
	ENDING FUND BALANCE	779,442	783,132	829,001	812,310	817,300
Fund 268 - CARNEGIE LIBRARY SPEC FD						
000	NON DEPARTMENTAL	6,174	20,000	8,110	8,099	20,000
790	LIBRARY	5,810	20,000	4,757	5,000	17,700
	NET OF REVENUES/APPROPRIATIONS - FUND 268	364		3,353	3,099	2,300
	BEGINNING FUND BALANCE	54,023	54,387	54,387	54,387	57,486
	ENDING FUND BALANCE	54,387	54,387	57,740	57,486	59,786
Fund 271 - LIBRARY STATE AID						
000	NON DEPARTMENTAL	19,831	18,850	13,939	13,939	17,000
790	LIBRARY	18,498	18,850	16,472	18,850	18,850
	NET OF REVENUES/APPROPRIATIONS - FUND 271	1,333		(2,533)	(4,911)	(1,850)
	BEGINNING FUND BALANCE	1,972	3,305	3,305	3,305	(1,606)
	ENDING FUND BALANCE	3,305	3,305	772	(1,606)	(3,456)
Fund 369 - BUILDING AUTHORITY						
000	NON DEPARTMENTAL	144,630	142,815		144,404	145,000
901	CAPITAL OUTLAY	144,810	142,815	144,404	144,404	145,000
	NET OF REVENUES/APPROPRIATIONS - FUND 369	(180)		(144,404)		
	BEGINNING FUND BALANCE	22,329	22,149	22,149	22,149	22,149
	ENDING FUND BALANCE	22,149	22,149	(122,255)	22,149	22,149

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Fund 401 - PUBLIC IMPROVEMENT FUND						
000	NON DEPARTMENTAL	558,274	699,780	692,297	692,345	565,626
172	CITY MANAGER		1,800	1,760	1,760	
215	CITY CLERK					3,000
253	FINANCE DEPARTMENT	1,279	3,600	1,766	3,600	
265	CITY HALL & GROUNDS					
276	CEMETERY		11,000			
301	POLICE		93,700	66,462	86,138	19,500
336	FIRE		18,940	14,177	14,942	20,000
441	DPW ADMINISTRATION	21,703				
567	CEMETERY	2,070	22,000	14,656	15,000	107,500
704	NEIGHBORHOOD IMPROVEMENT	906		184	184	
729	DDA ADMINISTRATION					
757	ALQUAAL		315,000	154,754	191,254	23,000
790	LIBRARY		14,400	19,411	19,411	200,000
805	CONTRACTUAL SERVICES	6,587	17,200	1,176	1,176	
965	TRANSFERS OUT	150,630	148,815	6,000	151,000	451,000
995	DEBT SERVICES	75,566	47,108	45,694	45,730	45,600
NET OF REVENUES/APPROPRIATIONS - FUND 401		299,533	6,217	366,257	162,150	(618,974)
BEGINNING FUND BALANCE		248,095	547,629	547,629	547,629	709,779
ENDING FUND BALANCE		547,628	553,846	913,886	709,779	90,805
Fund 408 - PARKS CONSTRUCTION FUND - TEAL LAKE RPG						
000	NON DEPARTMENTAL		114,000			114,000
452	OTHER CONSTRUCTION		100,000	7,492	7,492	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 408			14,000	(7,492)	(7,492)	14,000
BEGINNING FUND BALANCE						(7,492)
ENDING FUND BALANCE			14,000	(7,492)	(7,492)	6,508
Fund 410 - PARTRIDGE CREEK COMPOST						
000	NON DEPARTMENTAL				119,607	155,200
264	PCC PERSONNEL COSTS			40,000	40,000	6,000
552	PCC PERSONNEL COSTS			20,562	65,607	134,200
965	NON DEPARTMENTAL				14,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 410				(60,562)		
BEGINNING FUND BALANCE				(60,562)		
ENDING FUND BALANCE				(60,562)		

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Fund 510 - BRASSWIRE CAMPGROUND FUND						
000	NON DEPARTMENTAL	100,000	60,100	3,800	3,900	61,000
455	OTHER CONSTRUCTION	343,264		163	163	
729	DDA ADMINISTRATION	(330,619)	59,985	25,197	34,443	60,600
NET OF REVENUES/APPROPRIATIONS - FUND 510		63,355	115	(21,560)	(30,706)	400
	BEGINNING FUND BALANCE		39,060	39,060	29,060	8,354
	FUND BALANCE ADJUSTMENTS	(24,296)				
	ENDING FUND BALANCE	39,059	39,175	17,500	8,354	8,754
Fund 590 - SEWER FUND						
000	NON DEPARTMENTAL	1,777,343	9,862,198	1,215,744	2,182,670	15,703,000
541	ADMINISTRATION	148,001	173,610	120,018	155,612	178,520
543	CUSTOMER ACCOUNTS	187,205	121,549	87,539	109,549	141,050
546	SEWER LINE MAINTENANCE	227,142	215,960	250,934	174,446	351,810
548	SEWER PLANT	526,484	640,000	562,485	617,000	730,500
551	CAP. IMPV. / DEPRECIATION	515,660	610,000		450,000	
559	2023 CWSRF CONSTRUCTION		876,100	585,512	571,045	14,027,000
965	TRANSFERS OUT	94,694				80,000
995	DEBT SERVICES	27,765	94,000	27,403	27,403	90,200
NET OF REVENUES/APPROPRIATIONS - FUND 590		50,392	7,130,979	(418,147)	77,609	103,920
	BEGINNING FUND BALANCE	10,058,454	10,108,850	10,108,850	10,108,850	10,186,459
	ENDING FUND BALANCE	10,108,846	17,239,829	9,690,703	10,186,459	10,290,379
Fund 591 - WATER FUND						
000	NON DEPARTMENTAL	2,577,220	2,624,847	1,901,345	2,419,467	2,496,773
540	ADMINISTRATION	117,464	186,709	111,707	133,859	151,971
541	ADMINISTRATION	1,417		1,341	1,729	1,700
542	CUSTOMER ACCOUNTS	175,439	193,925	89,304	108,696	137,277
545	METER REPAIR	125,845	195,470	116,772	137,887	121,600
547	TRANSMISSION & DIST.	744,404	700,501	364,909	490,737	543,728
548	SEWER PLANT	525,771	520,000	425,718	535,000	550,000
550	CAP. IMPV / DEPRECIATION	549,015	558,071	82,271	549,000	559,000
554	OPERATIONS EXPENSE	13,499	19,003	14,275	20,000	20,000
590	METER REPLACEMENT PROJECT		1,052,000		150,000	370,000
965	TRANSFERS OUT	119,946	35,971			
995	DEBT SERVICES	39,152	128,371	37,614	37,614	38,000
NET OF REVENUES/APPROPRIATIONS - FUND 591		165,268	(965,174)	657,434	254,945	3,497
	BEGINNING FUND BALANCE	9,429,369	9,594,639	9,594,639	9,594,639	9,849,584
	ENDING FUND BALANCE	9,594,637	8,629,465	10,252,073	9,849,584	9,853,081

City of Ishpeming
Preliminary 2024 Budget for Discussion

DEPARTMENT	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Fund 596 - GARBAGE/RECYCLE						
000	NON DEPARTMENTAL	881,128	786,050	669,868	860,852	862,000
528	GARBAGE/RECYCLE	776,897	784,830	645,476	835,526	850,801
NET OF REVENUES/APPROPRIATIONS - FUND 596		104,231	1,220	24,392	25,326	11,199
	BEGINNING FUND BALANCE	321,617	425,848	425,848	425,848	451,174
	ENDING FUND BALANCE	425,848	427,068	450,240	451,174	462,373
Fund 661 - MOTOR POOL EQUIPMENT FUND						
000	NON DEPARTMENTAL	782,632	936,000	701,054	901,001	865,500
523	FLEET MAINTENANCE	726,602	825,234	442,412	720,182	981,249
550	CAP. IMPV / DEPRECIATION	7,988	5,802	3,756	4,827	5,900
995	NON DEPARTMENTAL		70,000		70,000	165,000
NET OF REVENUES/APPROPRIATIONS - FUND 661		48,042	34,964	254,886	105,992	(286,649)
	BEGINNING FUND BALANCE	997,564	1,045,608	1,045,608	1,045,608	1,151,600
	ENDING FUND BALANCE	1,045,606	1,080,572	1,300,494	1,151,600	864,951
Fund 732 - POLICE & FIRE RETIREMENT						
000	NON DEPARTMENTAL	(506,064)	558,475	702,304	730,687	624,000
345	POLICE/FIRE RETIREMENT	518,719	524,000	384,915	492,098	533,000
NET OF REVENUES/APPROPRIATIONS - FUND 732		(1,024,783)	34,475	317,389	238,589	91,000
	BEGINNING FUND BALANCE	5,294,953	4,270,170	4,270,170	4,270,170	4,508,759
	ENDING FUND BALANCE	4,270,170	4,304,645	4,587,559	4,508,759	4,599,759
ESTIMATED REVENUES - ALL FUNDS						
APPROPRIATIONS - ALL FUNDS		11,703,937	23,176,588	11,175,596	14,682,176	27,629,707
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		12,018,843	17,257,905	10,862,251	14,134,947	28,236,602
		(314,966)	5,918,683	313,345	514,200	(573,866)
BEGINNING FUND BALANCE - ALL FUNDS						
FUND BALANCE ADJUSTMENTS - ALL FUNDS		31,540,224	31,201,030	31,201,030	31,201,030	31,748,259
		(24,296)				
ENDING FUND BALANCE - ALL FUNDS		31,201,022	37,119,713	31,514,375	31,715,230	31,141,364

BUDGET REPORT FOR CITY OF ISHPEMING

Fund: 101 GENERAL FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
101-000-402.000	REAL PROPERTY TAX	1,545,716	1,468,300	1,607,695	1,607,695	1,687,940
101-000-410.000	PERSONAL PROPERTY TAX		170,950			
101-000-412.000	DELINQUENT PERSONAL PROPERTY		1,200			
101-000-434.000	SPECIFIC ORE TAX	13,360	20,000	18,867	18,867	12,000
101-000-438.000	PRE DENIALS		2,400			
101-000-439.000	MARIJUANA TAX		10,000			
101-000-440.000	LOCAL COMM. STABILIZATION TAX		32,140			
101-000-441.000	PLAT - HOUSING	330	27,200	32,136	34,904	27,200
101-000-441.001	PLAT - HOUSING - PHELPS/LAKESHORE	25,592	27,200	27,159	7,584	5,900
101-000-445.000	PENALTIES/INTEREST ON TAXES	8,306	5,900	5,901	(27)	1,200
101-000-447.000	TAX ADMINISTRATION FEE	74,460	30	71,733	92,193	74,000
101-000-451.000	BUSINESS LICENSES/PERMITS		66,500			150
101-000-455.000	CABLE FRANCHISE FEE	78,945	84,000	38,872	80,000	84,000
101-000-455.001	CABLE PEG FEE	1,813	1,200	1,157	1,487	1,200
101-000-460.000	PARKING PERMITS	3,526	3,100	502	645	3,100
101-000-462.000	SIDEWALK PERMIT FEE	350	500	350	450	500
101-000-464.000	EXCAVATION PERMIT FEE	1,300	1,500	1,600	2,056	1,500
101-000-477.000	FOOD TRUCK PERMIT FEE	300	400	400	514	400
101-000-478.000	ANIMAL LICENSE	52	50			50
101-000-480.000	BURIAL PERMITS	13,000	13,600	7,800	10,025	13,600
101-000-480.001	BURIALS - NON-RES.	11,550	18,000	17,900	23,005	18,000
101-000-481.000	CREMAINS	5,250	5,500	5,600	7,197	5,500
101-000-481.001	CREMAINS - NON-RES.	13,000	16,000	12,000	15,423	16,000
101-000-483.000	GRAVESIDE & OTHER FEES	5,765	10,000	10,010	12,865	10,000
101-000-485.000	COLUMBARIUM	10,600	10,000	9,610	12,351	10,000
101-000-487.000	MARIJUANA PERMIT FEE	10,000	10,000			
101-000-495.000	RENTAL CODE INSPECTION FEES	14,820	15,000	9,735	12,512	15,000
101-000-497.000	SPECIAL EVENT FEES	25	50			50
101-000-528.000	OTHER FEDERAL GRANTS	338,473	9,700			
101-000-539.000	STATE GRANTS	15,007	1,835,142	1,835,141	1,835,141	
101-000-545.000	ACT 302 POLICE TRAINING	(5,956)	1,700	1,621	2,083	1,700
101-000-577.000	STATE SHARED REVENUE	1,027,585	1,025,000	489,551	1,025,000	1,035,000
101-000-579.000	LIQUOR LICENSES	14,309	7,200			7,200
101-000-602.000	ANIMAL IMPOUND FEES	1,465	1,000	655	842	1,000
101-000-603.000	OUTDOOR LIQUOR APPLICATION FEE	25	100	25	32	100
101-000-608.000	ZONING APPEALS FEES		60			60
101-000-612.000	ZONING FEES	5,170	3,000	2,135	2,744	3,000
101-000-613.000	NEZ APPLICATION FEES		30			30
101-000-619.000	LIBRARY COPIER FEES	1,428	1,250	1,200	1,318	1,250
101-000-626.000	BELL HOSP POLICE SERVICES	23,715	25,000	18,750	24,098	25,000
101-000-627.000	SCHOOL RESOURCE OFFICER - IPS		39,000	11,957	35,000	83,000
101-000-644.000	SALE OF SCRAP IRON	837				
101-000-648.000	CEMETERY LOTS	14,215	15,000	12,375	15,904	15,000
101-000-651.000	AL QUAAAL USER FEES	21,735	18,000	17,410	22,376	20,000
101-000-651.001	AL QUAAAL TUBE SLIDE	1,000				
101-000-651.003	AL QUAAAL CROSS COUNTRY SKI	3,865	4,100	4,060	5,218	6,000
101-000-652.000	TRAIL EVENT FEES	1,094	2,500	1,872	2,406	2,500
101-000-653.000	BALLFIELD USER FEE	4,310	4,250	4,250	5,462	4,250
101-000-655.000	LAKE BANCROFT MEMORIAL BRICKS	750	500	500	643	500
101-000-656.000	LIBRARY BOOK FINES	1,249	1,000	1,549	1,578	1,000
101-000-657.000	PENAL FINES	22,868	25,000	27,158	29,760	29,000
101-000-658.000	ORDINANCE FINES	288	500	626	804	500
101-000-659.000	TOWNSHIP CONT-LIBRARY	8,438	9,000	8,986	8,986	9,225
101-000-661.000	POLICE SERVICE FEES - PBT'S		2,000			2,000
101-000-661.001	POLICE SERVICE FEES - FINGER P	580	1,200	2,010	2,583	1,200
101-000-661.002	POLICE SERVICE FEES - ACCIDENT	790	1,000	804	1,033	1,000

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
101-000-661.004	POLICE SERVICE FEES - NSF CHEC	200	120	120	154	120
101-000-661.007	POLICE SERVICE FEES-PARKING FI	9,874	8,000	7,555	9,710	9,000
101-000-662.000	FIRE SERVICE FEES	163	200	185	237	200
101-000-665.000	INVESTMENT INTEREST	1,177	12,900	12,808	16,462	12,900
101-000-667.000	LIBRARY RENTALS INCOME	195	210	342	357	300
101-000-669.000	LEASE INCOME	1,988	2,000	1,497	1,923	2,000
101-000-674.000	CONTRIBUTIONS AND DONATIONS	16,694	6,200	7,768	8,523	6,200
101-000-674.001	BALLFIELD CONTRIBUTIONS	5,000				
101-000-676.000	REIMBURSEMENTS	6,994	32,000	36,386	36,386	33,000
101-000-680.000	MISCELLANEOUS INCOME	344	3,155	2,048	16,632	18,000
101-000-694.000	CASH OVER/SHORT	61	(10)	(8)	(10)	
101-000-698.000	BOND OR INSURANCE RECOVERIES	34,106	23,400	23,270	23,270	23,400
101-000-699.590	TRANSFER IN - SEWER FUND	94,694				
101-000-699.591	TRANSFER IN - WATER FUND	119,946	36,000	36,000	36,000	
101-000-699.661	TRANSFER IN - MOTOR POOL		70,000	70,000	70,000	165,000
101-000-699.711	TRANSFER IN - CEMETERY PERPETU	11,000	15,000	15,000	15,000	15,000
101-000-699.712	TRANSFER IN - CEMETERY CARE		700			
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		3,643,736	5,235,777	4,413,617	5,197,407	3,521,925
Dept 101 - CITY COUNCIL						
101-101-707.000	COUNCIL SALARIES	11,650	12,130	9,890	12,711	12,494
101-101-709.000	FICA	891	930	757	972	958
101-101-727.000	OFFICE SUPPLIES	54	250	168	216	258
101-101-850.000	COMMUNICATIONS	1,170	1,320	975	1,253	1,360
101-101-900.000	PRINTING & PUBLISHING	785	1,100	1,846	2,373	1,000
101-101-956.000	MISCELLANEOUS	81				
101-101-957.000	TRAINING		815	411	528	839
NET OF REVENUES/APPROPRIATIONS - 101 - CITY COUNCIL		(14,631)	(16,545)	(14,047)	(18,053)	(16,909)
Dept 172 - CITY MANAGER						
101-172-702.000	SALARIES	83,753	82,900	67,396	86,617	81,624
101-172-708.000	UNEMPLOYMENT COMPENSATION	6	10	4	5	10
101-172-709.000	FICA	6,891	6,275	5,541	7,122	6,178
101-172-714.000	LONGEVITY PAY	109	109			107
101-172-716.000	PENSION - M.E.R.S.	7,170	6,850	5,563	7,149	6,787
101-172-717.000	MERS - DC	10,956	11,650	8,624	11,084	11,471
101-172-719.000	POST EMPLOYMENT HEALTH PLAN	706	715	584	750	704
101-172-721.000	CLOTHING ALLOWANCE	36	36	36	46	35
101-172-725.000	FRINGE BENEFITS		365			359
101-172-726.000	ACCRUED LEAVE RESERVE	60	60	60	77	59
101-172-727.000	OFFICE SUPPLIES	1,163	1,500	1,046	1,345	1,147
101-172-805.000	CONTRACTUAL SERVICES	(33)	5,000	4,520	5,810	3,500
101-172-850.000	COMMUNICATIONS	1,509	2,600	1,221	1,569	1,600
101-172-860.000	TRANSPORTATION & MEALS	8,524	5,000	6,005	7,717	5,000
101-172-900.000	PRINTING & PUBLISHING	4,001	2,000	2,085	2,679	1,500
101-172-956.000	MISCELLANEOUS		1,000	358	461	
101-172-957.000	TRAINING	600	1,000	60	77	
NET OF REVENUES/APPROPRIATIONS - 172 - CITY MANAGER		(125,451)	(127,070)	(103,103)	(132,508)	(120,081)
Dept 215 - CITY CLERK						
101-215-702.000	SALARIES	27,222	23,700	21,895	28,140	24,411
101-215-707.000	PART-TIME SALARIES		1,500			
101-215-708.000	UNEMPLOYMENT COMPENSATION	2	5	2	2	5
101-215-709.000	FICA	2,127	2,500	1,785	2,294	2,575
101-215-713.000	OVERTIME	659	2,366	1,579	2,030	2,437

User: GRANT

Fund: 101 GENERAL FUND

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 215 - CITY CLERK						
101-215-714.000	LONGEVITY PAY	106	106			109
101-215-716.000	RETIREMENT- DEFINED BENEFIT	7,087	6,850	5,753	7,393	7,000
101-215-719.000	POST EMPLOYMENT HEALTH PLAN	276	270	224	288	278
101-215-721.000	CLOTHING ALLOWANCE	35	35	35	45	36
101-215-726.000	ACCURED LEAVE RESERVE	58	60	58	74	62
101-215-727.000	OFFICE SUPPLIES	142	500	432	556	500
101-215-850.000	COMMUNICATIONS	1,037	1,400	688	885	1,442
101-215-930.000	REPAIR & MAINTENANCE					206
101-215-956.000	MISCELLANEOUS	20	50	20	26	
101-215-957.000	TRAINING	155	100	40	51	
NET OF REVENUES/APPROPRIATIONS - 215 - CITY CLERK		(38,926)	(39,642)	(32,511)	(41,784)	(39,061)
Dept 247 - BOARD OF REVIEW						
101-247-707.000	PART-TIME SALARIES	907	1,350	1,148	1,475	1,500
101-247-709.000	FICA	69	110	88	113	113
101-247-860.000	TRANSPORTATION & MEALS		68	41	53	70
101-247-900.000	PRINTING & PUBLISHING	664	450	340	436	450
101-247-957.000	TRAINING	20				
NET OF REVENUES/APPROPRIATIONS - 247 - BOARD OF REVIEW		(1,660)	(1,978)	(1,617)	(2,077)	(2,133)
Dept 253 - FINANCE DEPARTMENT						
101-253-702.000	SALARIES	48,771	102,000	74,411	95,633	92,000
101-253-707.000	PART-TIME SALARIES	19,980	1,140	684	879	
101-253-708.000	UNEMPLOYMENT COMPENSATION	18	17	10	13	18
101-253-709.000	FICA	6,123	8,300	5,737	7,373	6,700
101-253-713.000	OVERTIME		1,160	935	1,202	
101-253-714.000	LONGEVITY PAY	128				
101-253-716.000	RETIREMENT- DEFINED BENEFIT	3,019	11,300	7,860	10,102	3,700
101-253-717.000	MERS - DC	3,464	1,456	998	1,283	7,000
101-253-719.000	POST EMPLOYMENT HEALTH PLAN	728	267	160	206	1,500
101-253-721.000	CLOTHING ALLOWANCE	31	110	186	239	275
101-253-726.000	ACCURED LEAVE RESERVE	35	5,000	4,423	5,684	113
101-253-727.000	OFFICE SUPPLIES	12,344	7,700	1,378	1,771	4,000
101-253-801.000	PROFESSIONAL SERVICES	135,636	800			2,000
101-253-805.000	CONTRACTUAL SERVICES	2,279	1,500	647	831	824
101-253-850.000	COMMUNICATIONS	854	836	502	645	1,545
101-253-860.000	TRANSPORTATION & MEALS		1,500	857	1,101	861
101-253-900.000	PRINTING & PUBLISHING	985	300	211	271	
101-253-930.000	REPAIRS & MAINTENANCE	269	600	628	807	309
101-253-956.000	MISCELLANEOUS	874	250	119	153	
101-253-957.000	TRAINING	1,002				
NET OF REVENUES/APPROPRIATIONS - 253 - FINANCE DEPART		(236,540)	(144,236)	(99,746)	(128,193)	(120,845)
Dept 257 - CITY ASSESSOR						
101-257-727.000	OFFICE SUPPLIES	21	100			
101-257-740.000	OPERATING SUPPLIES	113	100			103
101-257-801.000	PROFESSIONAL SERVICES	24,070	1,000			
101-257-801.001	COUNTY ASSESSING	25,000	50,000	37,500	48,195	51,500
101-257-850.000	COMMUNICATIONS	628	585	421	541	603
NET OF REVENUES/APPROPRIATIONS - 257 - CITY ASSESSOR		(49,832)	(51,785)	(37,921)	(48,736)	(52,206)
Dept 262 - ELECTIONS						
101-262-702.000	SALARIES	1,282	1,313	788	1,013	1,800
101-262-707.000	PART-TIME SALARIES	6,350	2,881	1,729	2,222	4,000
101-262-708.000	UNEMPLOYMENT COMPENSATION	4	2	1	1	2

BUDGET REPORT FOR CITY OF ISHPERING

Fund: 101 GENERAL FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 262 - ELECTIONS						
101-262-709.000	FICA	533	281	169	217	289
101-262-713.000	OVERTIME	1,267	500			1,000
101-262-716.000	RETIREMENT- DEFINED BENEFIT	286	24	14	19	50
101-262-717.000	MERS - DC	44	189	113	146	195
101-262-719.000	POST EMPLOYMENT HEALTH PLAN	33	150	21	27	155
101-262-727.000	OFFICE SUPPLIES	4,845	1,600	1,203	1,546	4,200
101-262-801.000	PROFESSIONAL SERVICES	3,292	2,000	1,605	2,000	2,000
101-262-860.000	TRANSPORTATION & MEALS	279	400	352	453	412
101-262-900.000	PRINTING & PUBLISHING	105				
101-262-945.000	VEHICLE RENTALS	289	150	110	142	155
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS		(18,609)	(9,490)	(6,105)	(7,849)	(14,258)
Dept 265 - CITY HALL & GROUNDS						
101-265-702.000	SALARIES	850	2,400	1,739	2,235	2,472
101-265-702.001	SALARIES-SENIOR CENTER		400	52	67	412
101-265-707.000	PART-TIME SALARIES	200	850			
101-265-708.000	UNEMPLOYMENT COMPENSATION		5			5
101-265-709.000	FICA	82	700	134	172	721
101-265-713.000	OVERTIME	35				
101-265-716.000	RETIREMENT- DEFINED BENEFIT	64	600	288	370	600
101-265-717.000	MERS - DC	29	40	39	50	41
101-265-719.000	POST EMPLOYMENT HEALTH PLAN	12	140	28	36	144
101-265-727.000	OFFICE SUPPLIES	632	3,400	2,669	3,431	3,502
101-265-740.000	OPERATING SUPPLIES	576	1,348	876	1,126	1,388
101-265-740.001	OPER. SUPPLIES-SENIOR CENTER		1,000			2,000
101-265-775.000	REPAIR/MAINT. SUPPLIES		100			103
101-265-801.000	PROFESSIONAL SERVICES	10,811	15,000	13,948	17,926	5,000
101-265-805.000	CONTRACTUAL SERVICES		2,000	3,194	4,105	2,060
101-265-920.000	UTILITIES - ELECTRICITY	9,569	8,300	8,824	11,341	11,300
101-265-921.000	UTILITIES - WATER/SEWER	1,095	1,200	805	1,034	1,236
101-265-922.000	UTILITIES - NATURAL GAS	7,116	9,016	5,680	7,300	9,286
101-265-930.000	REPAIRS & MAINTENANCE	11,027	15,000	13,741	17,660	8,000
101-265-945.000	VEHICLE RENTALS	401	1,300	780	1,003	1,339
101-265-984.000	EQUIPMENT	1,956	200			206
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL & GF		(44,455)	(62,999)	(52,797)	(67,856)	(49,815)
Dept 266 - CITY ATTORNEY						
101-266-727.000	OFFICE SUPPLIES	290	500	167	215	515
101-266-801.000	PROFESSIONAL SERVICES	56,907	15,864	9,519	60,000	60,000
101-266-850.000	COMMUNICATIONS	628	900	421	540	927
101-266-956.000	MISCELLANEOUS		500			
NET OF REVENUES/APPROPRIATIONS - 266 - CITY ATTORNEY		(57,825)	(17,764)	(10,107)	(60,755)	(61,442)
Dept 299 - UNALLOCATED						
101-299-704.000	CONT./ACCUM. SICK PAY		3,600	2,341	3,009	3,708
101-299-708.000	UNEMPLOYMENT COMPENSATION	1	5	1	2	5
101-299-709.000	FICA	3,013	2,000	1,129	1,451	2,060
101-299-715.001	MISC CONTRIBUTION		10			10
101-299-716.000	PENSION - M.E.R.S.	2,308	1,779,027	1,777,103	1,780,000	436,169
101-299-717.000	HOSPITALIZATION	490,063	544,000	452,377	581,400	7,416
101-299-719.000	LIFE INSURANCE	5,691	7,200	5,137	6,602	7,416
101-299-720.000	WORKERS' COMP INSURANCE	62,755	62,970	37,782	48,558	64,859
101-299-725.000	FRINGE BENEFIT ALLOCATION	(388,018)	(305,000)	(157,691)	(314,000)	(280,150)
101-299-801.000	PROFESSIONAL SERVICES	32,624	40,000	25,901	33,288	30,000
101-299-805.000	MML DUES	5,110	6,000	5,903	7,587	6,180

User: GRANT

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Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 299 - UNALLOCATED						
101-299-815.000	INDEPENDENT AUDIT/ACCT.	15,240	28,000	5,000	6,426	17,000
101-299-845.000	SENIOR CITIZEN PROGRAM	9,000	9,000	9,000	11,567	9,270
101-299-850.000	COMMUNICATIONS		500	1,421	1,827	515
101-299-880.702	COMM. PROMO - SALARIES	14,234	17,683	11,932	15,335	18,213
101-299-880.709	COMM. PROMO - OVERTIME	1,241	1,500	758	974	1,545
101-299-880.740	COMM. PROMO - SUPPLIES	2,066	5,200	5,567	7,155	5,356
101-299-880.801	COMM. PROMO - PROF. SERVICE	350	14,000	25,275	32,484	12,500
101-299-910.000	INSURANCE & BONDS	12,294	35,000	21,108	27,128	25,000
101-299-921.000	UTILITIES - WATER/SEWER	572	950	365	470	979
101-299-945.000	VEHICLE RENTALS	8,025	8,000	5,984	7,690	8,240
101-299-953.000	CABLE PEG FEES DISTRIBUTED TO SCH	648				
101-299-956.000	MISCELLANEOUS	1,241	1,500	1,402	1,801	
NET OF REVENUES/APPROPRIATIONS - 299 - UNALLOCATED		(278,458)	(2,261,145)	(2,237,795)	(2,260,754)	(368,875)
Dept 301 - POLICE						
101-301-702.000	SALARIES	703,141	698,000	539,274	693,081	735,000
101-301-707.000	PART-TIME SALARIES		500			
101-301-708.000	UNEMPLOYMENT COMPENSATION		80	63	81	84
101-301-709.000	FICA	75				
101-301-712.000	INSURANCE OPT-OUT	56,943	54,000	44,481	57,168	56,778
101-301-713.000	OVERTIME	14,400	15,800	13,400	17,222	16,613
101-301-713.001	OVERTIME-GRANT	25,201	35,000	28,291	36,360	25,521
101-301-714.000	LONGEVITY PAY	7,411	6,000	5,635	7,242	
101-301-716.000	RETIREMENT- DEFINED BENEFIT	2,415				
101-301-716.000	MERS - DC	9,283	9,000	6,107	7,849	8,794
101-301-717.000	POST EMPLOYMENT HEALTH PLAN	5,242	9,500			
101-301-719.000	WORKERS COMP INSURANCE	8,212	8,900	6,545	8,412	8,800
101-301-720.000	CLOTHING ALLOWANCE	80				
101-301-721.000	ACCURED LEAVE RESERVE	3,459	3,559	3,309	4,253	5,000
101-301-724.000	LIFE INSURANCE	1,112		635	816	900
101-301-727.000	OFFICE SUPPLIES	2,738	3,000	1,113	1,430	1,500
101-301-740.000	OPERATING SUPPLIES	3,174	8,500	2,678	3,436	3,165
101-301-741.000	UNIFORMS	4,415	4,500	5,870	7,544	10,000
101-301-775.000	REPAIR/MAINT. SUPPLIES	2,926	3,000	5,474	7,035	7,000
101-301-801.000	PROFESSIONAL SERVICES	20,722	30,000	2,807	3,607	3,800
101-301-850.000	COMMUNICATIONS	6,825	8,000	31,207	40,108	23,479
101-301-860.000	TRANSPORTATION & MEALS	22,113	13,000	8,559	8,430	8,412
101-301-900.000	PRINTING & PUBLISHING	3,137	1,500	12,231	15,719	14,000
101-301-920.000	UTILITIES - ELECTRICITY	6,925	6,500	994	1,277	1,300
101-301-921.000	UTILITIES - WATER/SEWER	993	1,800	6,676	8,580	8,600
101-301-922.000	UTILITIES - NATURAL GAS	9,355	11,408	1,196	1,538	1,600
101-301-930.000	REPAIRS & MAINTENANCE	8,251	10,000	7,187	9,237	9,500
101-301-945.000	VEHICLE/EQUIPMENT RENTAL EXP	509	2,000	9,736	12,513	9,000
101-301-956.000	MISCELLANEOUS	5,517		13	17	
101-301-957.000	TRAINING	5,119	12,000	11,817	15,187	7,146
101-301-957.302	ACT 302 TRAINING		1,500	1,356	1,577	1,577
101-301-984.000	EQUIPMENT	11,122	2,000	1,577	2,027	2,800
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE		(950,815)	(959,047)	(756,227)	(971,911)	(970,369)
Dept 336 - FIRE						
101-336-707.000	PART-TIME SALARIES	88,458	93,278	79,887	102,671	98,000
101-336-708.000	UNEMPLOYMENT COMPENSATION	3	5	2	3	5
101-336-709.000	FICA	6,767	5,350	6,111	7,854	8,500
101-336-727.000	OFFICE SUPPLIES	23	315	208	267	320
101-336-740.000	OPERATING SUPPLIES	3,625	3,640	3,397	4,365	3,749
101-336-741.000	UNIFORMS		625			644

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GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 336 - FIRE						
101-336-775.000	REPAIR/MAINT. SUPPLIES	2,287	7,280	5,166	6,639	7,000
101-336-805.000	CONTRACTUAL SERVICES	5,659	4,800	4,251	5,463	5,000
101-336-850.000	COMMUNICATIONS	2,835	2,600	2,420	3,110	2,700
101-336-860.000	TRANSPORTATION & MEALS	3,088	1,875	945	1,215	1,500
101-336-920.000	UTILITIES - ELECTRICITY	5,318	8,700	6,676	8,676	8,600
101-336-921.000	UTILITIES - WATER/SEWER	2,398	2,200	1,196	1,538	1,700
101-336-922.000	UTILITIES - NATURAL GAS	6,371	11,408	7,187	9,237	10,000
101-336-930.000	REPAIRS & MAINTENANCE	5,029	4,500	4,472	5,748	5,500
101-336-945.000	VEHICLE RENTAL		100			
101-336-956.000	MISCELLANEOUS	2,080	2,080	1,952	2,509	
101-336-957.000	TRAINING	2,085	4,160	1,748	2,246	4,200
101-336-984.000	EQUIPMENT	14,773				
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		(150,799)	(152,916)	(125,618)	(161,445)	(157,418)
Dept 371 - RENTAL INSPECTION						
101-371-707.001	PART TIME CODE ENFORCEMENT	22,230	22,000	16,988	21,834	22,660
101-371-708.000	UNEMPLOYMENT COMPENSATION	8	10	6	8	10
101-371-709.000	FICA	1,701	1,700	1,300	1,670	1,751
101-371-727.000	OFFICE SUPPLIES	337	400	167	215	400
101-371-740.000	OPERATING SUPPLIES		20	13	16	50
101-371-801.000	PROFESSIONAL SERVICES		150	29	37	
101-371-850.000	COMMUNICATIONS	1,396	1,350	931	1,196	1,391
101-371-900.000	PRINTING & PUBLISHING	361	400	290	373	500
101-371-930.000	REPAIRS & MAINTENANCE		1,000	928	1,193	1,000
101-371-956.000	MISCELLANEOUS		200	142	182	
NET OF REVENUES/APPROPRIATIONS - 371 - RENTAL INSPECTION		(26,033)	(27,230)	(20,794)	(26,724)	(27,762)
Dept 441 - DPW ADMINISTRATION						
101-441-702.000	SALARIES	8,197	22,600	17,175	22,073	10,000
101-441-705.000	COMP. TIME	22,731	19,573	14,376	18,476	16,000
101-441-707.000	PART-TIME SALARIES	312	1,000	228	293	750
101-441-708.000	UNEMPLOYMENT COMPENSATION	3	10	2	3	10
101-441-709.000	FICA	2,477	3,487	2,569	3,302	3,592
101-441-712.000	INSURANCE OPT-OUT	1,000	3,000	1,800	2,313	3,090
101-441-713.000	OVERTIME	191	1,000	339	435	1,000
101-441-714.000	LONGEVITY PAY	545				
101-441-716.000	RETIREMENT- DEFINED BENEFIT	3,461	2,200	2,306	2,963	2,266
101-441-717.000	MERS - DC	851	1,384	1,009	1,297	1,426
101-441-719.000	POST EMPLOYMENT HEALTH PLAN	467	800	346	445	824
101-441-721.000	CLOTHING ALLOWANCE	117	109	1,672	2,149	112
101-441-726.000	ACCURED LEAVE RESERVE	10	53	15	19	55
101-441-727.000	OFFICE SUPPLIES	2,129	1,350	1,643	2,111	1,350
101-441-740.000	OPERATING SUPPLIES	9,467	7,000	5,811	7,468	7,000
101-441-775.000	REPAIR/MAINT. SUPPLIES		100			103
101-441-801.000	PROFESSIONAL SERVICES	12,729	9,000	7,223	9,283	6,000
101-441-805.000	CONTRACTUAL SERVICES	4,247	12,000	10,193	13,101	5,000
101-441-850.000	COMMUNICATIONS	2,243	3,000	1,985	2,551	3,090
101-441-860.000	TRANSPORTATION & MEALS		200	177	227	
101-441-900.000	PRINTING & PUBLISHING		300	217	279	
101-441-920.000	UTILITIES - ELECTRICITY	8,111	7,500	7,833	10,067	7,725
101-441-921.000	UTILITIES - WATER/SEWER	993	1,800	1,196	1,538	1,854
101-441-922.000	UTILITIES - NATURAL GAS	6,371	8,500	7,187	9,237	8,755
101-441-930.000	REPAIRS & MAINTENANCE	3,710	6,000	5,518	7,092	
101-441-945.000	VEHICLE RENTALS	570	1,000	159	205	1,030
101-441-956.000	MISCELLANEOUS	500	500			
101-441-957.000	TRAINING		7,500	7,274	9,348	7,500

BUDGET REPORT FOR CITY OF ISHPEMING

Fund: 101 GENERAL FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 441 - DPW ADMINISTRATION						
NET OF REVENUES/APPROPRIATIONS - 441 - DPW ADMINISTRATION		(91,432)	(120,966)	(98,253)	(126,275)	(88,532)
Dept 444 - ALLEYS & SIDEWALKS						
101-444-702.000	SALARIES	23,951	30,000	25,774	33,125	25,000
101-444-708.000	UNEMPLOYMENT COMPENSATION	6	10	4	5	10
101-444-709.000	FICA	2,325	3,726	2,452	3,151	3,838
101-444-713.000	OVERTIME	6,991	11,077	6,979	8,969	6,000
101-444-716.000	RETIREMENT- DEFINED BENEFIT	2,248	3,900	3,227	4,147	4,017
101-444-717.000	MERS - DC	870	1,540	1,000	1,285	1,586
101-444-719.000	POST EMPLOYMENT HEALTH PLAN	421	693	461	592	714
101-444-740.000	OPERATING SUPPLIES	207	600			
101-444-945.000	VEHICLE RENTALS	63,712	92,000	73,495	94,457	75,000
NET OF REVENUES/APPROPRIATIONS - 444 - ALLEYS & SIDEWALKS		(100,731)	(143,546)	(113,392)	(145,731)	(116,165)
Dept 447 - CITY ENGINEER						
101-447-801.000	PROFESSIONAL SERVICES	1,200	15,000			
NET OF REVENUES/APPROPRIATIONS - 447 - CITY ENGINEER		(1,200)	(15,000)			
Dept 448 - STREET LIGHTING						
101-448-702.000	SALARIES	677	1,918	1,333	1,713	1,976
101-448-708.000	UNEMPLOYMENT COMPENSATION		1		1	1
101-448-709.000	FICA	46	151	105	134	156
101-448-713.000	OVERTIME		118	74	96	
101-448-716.000	RETIREMENT- DEFINED BENEFIT	229	350	59	75	361
101-448-717.000	MERS - DC		101	64	82	104
101-448-719.000	POST EMPLOYMENT HEALTH PLAN	9	40	23	30	41
101-448-740.000	OPERATING SUPPLIES	208	500	414	532	500
101-448-805.000	CONTRACTUAL SERVICES		100			103
101-448-920.000	UTILITIES - ELECTRICITY	130,059	163,000	121,668	156,369	155,000
101-448-930.000	REPAIRS AND MAINTENANCE	16,438	17,500	21,220	27,272	22,000
101-448-945.000	VEHICLE & EQUIP RENTAL	201	800	498	640	824
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTING		(147,867)	(184,579)	(145,458)	(186,944)	(181,066)
Dept 567 - CEMETERY						
101-567-702.000	SALARIES	63,475	67,500	49,709	63,886	69,525
101-567-707.000	PART-TIME SALARIES	27,114	31,000	25,602	32,904	32,000
101-567-708.000	UNEMPLOYMENT COMPENSATION	17	25	23	29	26
101-567-709.000	FICA	7,680	8,668	6,189	7,954	8,928
101-567-712.000	INSURANCE OPT-OUT	9,600	9,300	4,400	5,655	9,579
101-567-713.000	OVERTIME	1,276	3,772	2,612	3,358	4,000
101-567-714.000	LONGEVITY PAY	710	1,165			1,200
101-567-716.000	RETIREMENT- DEFINED BENEFIT	12,885	11,115	7,411	9,525	11,448
101-567-717.000	MERS - DC	186	253	184	237	261
101-567-719.000	POST EMPLOYMENT HEALTH PLAN	1,076	1,820	844	1,085	1,875
101-567-721.000	CLOTHING ALLOWANCE	3				
101-567-726.000	ACCURED LEAVE RESERVE	4		4	6	
101-567-727.000	OFFICE SUPPLIES	698	200	30	38	206
101-567-740.000	OPERATING SUPPLIES	2,788	6,000	4,306	5,534	6,000
101-567-775.000	REPAIR/MAINT SUPPLIES		1,500	946	1,215	1,545
101-567-850.000	COMMUNICATIONS	1,177	1,500	1,249	1,605	1,545
101-567-920.000	UTILITIES - ELECTRICITY	1,985	2,194	1,640	2,108	2,260
101-567-921.000	UTILITIES - WATER/SEWER	856	1,000	659	847	1,030
101-567-922.000	UTILITIES - NATURAL GAS	3,222	4,600	3,035	3,900	4,738
101-567-930.000	REPAIRS & MAINTENANCE	1,773	2,500	2,103	2,703	2,575
101-567-945.000	VEHICLE RENTALS	34,360	44,876	29,733	38,213	38,000

User: GRANT

Fund: 101 GENERAL FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 567 - CEMETERY						
101-567-956.000	MISCELLANEOUS	16,647		2,640	3,392	
		(187,532)	(198,988)	(143,319)	(184,194)	(196,741)
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY						
Dept 701 - PLANNING COMMISSION						
101-701-900.000	PRINTING & PUBLISHING	1,191	400	167	214	500
101-701-956.000	MISCELLANEOUS	121	100			
		(1,312)	(500)	(167)	(214)	(500)
NET OF REVENUES/APPROPRIATIONS - 701 - PLANNING COMMISSION						
Dept 702 - ZONING ADMIN.						
101-702-702.000	SALARIES	37,278	33,000	25,751	33,095	46,000
101-702-708.000	UNEMPLOYMENT COMPENSATION	6	10	5	7	10
101-702-709.000	FICA	2,852	2,500	1,970	2,532	2,575
101-702-727.000	OFFICE SUPPLIES	78	250	53	68	258
101-702-740.000	OPERATING SUPPLIES	155	300			300
101-702-801.000	PROFESSIONAL SERVICES	675	2,000	725	932	2,000
101-702-850.000	COMMUNICATIONS	628	800	519	667	824
101-702-900.000	PRINTING & PUBLISHING	983	1,000	507	652	1,000
101-702-957.000	TRAINING	1,125				
		(43,780)	(39,860)	(29,530)	(37,953)	(52,967)
NET OF REVENUES/APPROPRIATIONS - 702 - ZONING ADMIN.						
Dept 703 - ZONING BOARD OF APPEALS						
101-703-900.000	PRINTING & PUBLISHING	243	300			
		(243)	(300)			
NET OF REVENUES/APPROPRIATIONS - 703 - ZONING BOARD OF APPEALS						
Dept 704 - NEIGHBORHOOD IMPROVEMENT						
101-704-702.000	SALARIES			1,276	1,640	3,000
101-704-709.000	FICA			95	122	250
101-704-717.000	MERS - DC			22	28	350
101-704-719.000	PEHP			22	28	200
101-704-740.000	OPERATING SUPPLIES					2,000
101-704-945.000	VEHICLE/EQUIPMENT RENTAL EXP			1,988	2,555	5,000
101-704-961.000	TRANSFER STATION TICKETS			190	244	1,000
				(3,593)	(4,617)	(11,800)
NET OF REVENUES/APPROPRIATIONS - 704 - NEIGHBORHOOD IMPROVEMENT						
Dept 728 - ECONOMIC DEVELOPMENT						
101-728-805.000	CONTRACTUAL SERVICES	37,500	51,000	41,668	53,552	4,000
		(37,500)	(51,000)	(41,668)	(53,552)	(4,000)
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVELOPMENT						
Dept 729 - DDA ADMINISTRATION						
101-729-702.000	SALARIES	1,238	1,200	956	1,229	1,236
101-729-702.001	SALARIES - HERITAGE TRAIL	140				10
101-729-708.000	UNEMPLOYMENT COMPENSATION		10			103
101-729-709.000	FICA	104	100	72	93	
101-729-716.000	RETIREMENT- DEFINED BENEFIT	29				
101-729-717.000	MERS - DC	131	120	100	129	124
101-729-719.000	POST EMPLOYMENT HEALTH PLAN	17	40	13	16	40
101-729-721.000	CLOTHING ALLOWANCE	2				
101-729-726.000	ACCRUED LEAVE RESERVE			3	4	
101-729-956.000	MISCELLANEOUS		500			515
		(1,661)	(1,970)	(1,144)	(1,471)	(2,028)
NET OF REVENUES/APPROPRIATIONS - 729 - DDA ADMINISTRATION						
Dept 757 - AL QUAL						
101-757-702.000	SALARIES	60,108	55,000	41,482	53,314	50,000
101-757-702.001	SALARIES - WINTER ACTIVITIES		100			103
101-757-707.000	PART-TIME SALARIES	11,554	11,600	8,005	10,287	10,000

BUDGET REPORT FOR CITY OF ISHPERING

Fund: 101 GENERAL FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 757 - AL QUAAL						
101-757-708.000	UNEMPLOYMENT COMPENSATION	13	20	10	13	21
101-757-709.000	FICA	5,529	5,500	3,825	4,916	4,590
101-757-713.000	OVERTIME	1,657	2,500	1,447	1,860	1,200
101-757-714.000	LONGEVITY PAY	330				
101-757-716.000	RETIREMENT- DEFINED BENEFIT	10,703	9,418	6,002	7,714	8,000
101-757-717.000	MERS - DC	182	142	106	137	200
101-757-719.000	POST EMPLOYMENT HEALTH PLAN	908	877	631	811	900
101-757-721.000	CLOTHING ALLOWANCE	2				
101-757-726.000	ACCURED LEAVE RESERVE					
101-757-740.000	OPERATING SUPPLIES	1,364	2,000	3	4	1,200
101-757-775.000	REPAIR/MAINT. SUPPLIES	70		752	967	
101-757-920.000	UTILITIES - ELECTRICITY	5,426	6,897	5,709	7,338	7,500
101-757-921.000	UTILITIES - WATER/SEWER	4,354	3,693	2,462	3,164	3,400
101-757-922.000	UTILITIES - NATURAL GAS	6,750	8,663	5,775	7,422	7,600
101-757-930.000	REPAIRS & MAINTENANCE	1,003	1,200	170	219	1,236
101-757-940.000	RENTALS	600	563	375	482	580
101-757-945.000	VEHICLE RENTALS	33,764	22,594	16,094	20,684	22,000
NET OF REVENUES/APPROPRIATIONS - 757 - AL QUAAL		(144,317)	(130,767)	(92,848)	(119,332)	(118,530)
Dept 758 - AL QUAAL TUBE SLIDE						
101-758-702.000	SALARIES		4,000			4,120
101-758-707.000	PART-TIME SALARIES		4,000			4,500
101-758-709.000	FICA	46	10			10
101-758-713.000	OVERTIME	614	3,400			
101-758-716.000	RETIREMENT- DEFINED BENEFIT	160	1,000			1,030
101-758-717.000	MERS - DC	14				
101-758-719.000	POST EMPLOYMENT HEALTH PLAN	6				
101-758-740.000	OPERATING SUPPLIES	307	800			800
101-758-920.000	UTILITIES - ELECTRICITY	168				
101-758-930.000	REPAIRS & MAINTENANCE	311	500			515
101-758-945.000	VEHICLE RENTALS	55	500			515
NET OF REVENUES/APPROPRIATIONS - 758 - AL QUAAL TUBE		(1,681)	(14,210)			(11,490)
Dept 770 - PARK MAINTENANCE						
101-770-702.000	SALARIES	33,646	35,000	28,979	37,244	36,050
101-770-707.000	PART-TIME SALARIES	9,396	8,850	5,940	7,634	8,000
101-770-708.000	UNEMPLOYMENT COMPENSATION	8	10	6	7	10
101-770-709.000	FICA	3,267	3,200	2,662	3,421	3,296
101-770-713.000	OVERTIME	429	650	502	646	
101-770-716.000	RETIREMENT- DEFINED BENEFIT	6,876	6,552	4,977	6,396	6,749
101-770-717.000	MERS - DC	216	362	266	342	373
101-770-719.000	POST EMPLOYMENT HEALTH PLAN	520	600	457	588	618
101-770-721.000	CLOTHING ALLOWANCE	3				
101-770-726.000	ACCURED LEAVE RESERVE					
101-770-727.000	OFFICE SUPPLIES		500	44	56	
101-770-740.000	OPERATING SUPPLIES	5,466	5,000	5,974	7,678	515
101-770-775.000	REPAIR/MAINT. SUPPLIES	274	1,200	336	431	1,236
101-770-860.000	TRANSPORTATION & MEALS		500			
101-770-920.000	UTILITIES - ELECTRICITY	3,267	4,392	3,926	5,046	5,000
101-770-921.000	UTILITIES - WATER/SEWER	1,183	1,200	637	818	1,236
101-770-922.000	UTILITIES - NATURAL GAS	537	500			515
101-770-930.000	REPAIRS & MAINTENANCE	1,693	8,000	8,498	10,922	8,000
101-770-945.000	VEHICLE RENTALS	16,790	13,874	10,441	13,419	14,000
NET OF REVENUES/APPROPRIATIONS - 770 - PARK MAINTENANCE		(83,571)	(90,390)	(73,645)	(94,648)	(92,598)

BUDGET REPORT FOR CITY OF ISHPERING

Fund: 101 GENERAL FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 790 - LIBRARY						
101-790-702.000	SALARIES	134,482	135,500	104,641	134,485	157,600
101-790-707.000	PART-TIME SALARIES	31,241	33,500	23,984	30,825	34,500
101-790-708.000	UNEMPLOYMENT COMPENSATION	33	30	29	37	31
101-790-709.000	FICA	13,062	13,000	10,097	12,977	14,700
101-790-712.000	INSURANCE OPT-OUT	4,800	4,800	3,800	4,884	4,800
101-790-713.000	OVERTIME	792	1,216	844	1,085	1,200
101-790-714.000	LONGEVITY PAY	941	891			941
101-790-716.000	RETIREMENT- DEFINED BENEFIT	22,873	12,764	9,062	11,647	13,147
101-790-717.000	MERS - DC	8	3,663	2,871	3,689	3,773
101-790-719.000	POST EMPLOYMENT HEALTH PLAN	1,812	1,850	1,562	2,008	2,000
101-790-721.000	CLOTHING ALLOWANCE	294	300	294	378	309
101-790-726.000	ACCURED LEAVE RESERVE	5,140	323			333
101-790-727.000	OFFICE SUPPLIES	3,670	3,100	2,946	3,786	3,000
101-790-727.001	OFFICE SUPPLIES-SPEC PROG	2,417	3,000	2,308	2,966	2,000
101-790-740.000	OPERATING SUPPLIES	737	1,600	1,566	2,013	1,300
101-790-775.000	REPAIR/MAINT. SUPPLIES	910	520	413	530	520
101-790-801.000	PROFESSIONAL SERVICES	4,012	3,950	4,158	5,344	3,500
101-790-850.000	COMMUNICATIONS	1,299	1,400	1,525	1,960	1,442
101-790-860.000	TRANSPORTATION & MEALS		500			
101-790-920.000	UTILITIES - ELECTRICITY	5,805	5,600	5,322	6,840	6,900
101-790-921.000	UTILITIES - WATER/SEWER	1,080	1,100	637	818	1,000
101-790-922.000	UTILITIES - NATURAL GAS	5,319	8,043	5,067	6,512	6,800
101-790-930.000	REPAIRS & MAINTENANCE	6,796	4,000	4,122	4,300	4,120
101-790-945.000	VEHICLE RENTALS	351	800	245	315	400
101-790-957.000	TRAINING	250	500			500
101-790-980.000	OFFICE EQUIPMENT	200	550	540	694	567
101-790-982.000	BOOKS	21,783	20,000	16,917	20,000	17,500
101-790-982.001	PERIODICALS	2,478	2,500	2,104	2,500	1,800
101-790-982.002	DVD'S	1,379	2,000	1,472	2,000	1,500
101-790-982.003	AUDIC BOOKS	3,969	4,000	3,024	4,000	3,200
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(277,933)	(271,000)	(209,550)	(266,593)	(289,383)
Dept 965 - TRANSFERS OUT						
101-965-999.271	TRANSFERS OUT-LIBRARY ST AID	6,300	6,000			3,000
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(6,300)	(6,000)			(3,000)
Dept 995 - DEBT SERVICES						
101-995-995.000	INTEREST EXPENSE	133,620	107,000	106,499	106,499	105,500
101-995-997.000	BOND PRINCIPAL	285,434	242,308	242,308	242,308	246,000
NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES		(419,054)	(349,308)	(348,807)	(348,807)	(351,500)
ESTIMATED REVENUES - FUND 101						
APPROPRIATIONS - FUND 101		3,643,736	5,235,777	4,413,617	5,197,407	3,521,925
NET OF REVENUES/APPROPRIATIONS - FUND 101		3,540,148	5,490,231	4,799,762	5,498,976	3,521,474
BEGINNING FUND BALANCE		103,588	(254,454)	(386,145)	(301,569)	451
ENDING FUND BALANCE		1,040,015	1,143,600	1,143,600	1,143,600	842,031
		1,143,603	889,146	757,455	842,031	842,482

BUDGET REPORT FOR CITY OF ISHPERING

Fund: 151 CEMETERY TRUST FUND

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
151-000-630.000	PERPETUAL CARE FEES	20,075	15,000	19,025	22,000	22,000
151-000-665.000	INTEREST EARNED	2,571	1,000	1,843	2,300	2,000
151-000-666.000	UNREALIZED GAIN/LOSS	(8,095)		1,909	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		14,551	16,000	22,777	26,300	26,000
Dept 965 - TRANSFERS OUT						
151-965-999.101	TRANSFER OUT - GENERAL FUND	11,000	15,000		15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(11,000)	(15,000)		(15,000)	(15,000)
ESTIMATED REVENUES - FUND 151		14,551	16,000	22,777	26,300	26,000
APPROPRIATIONS - FUND 151		11,000	15,000		15,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		3,551	1,000	22,777	11,300	11,000
BEGINNING FUND BALANCE		1,068,465	1,072,016	1,072,016	1,072,016	1,083,316
ENDING FUND BALANCE		1,072,016	1,073,016	1,094,793	1,083,316	1,094,316

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
152-000-665.000	INTEREST EARNED	412	120	341	380	400
152-000-666.000	UNREALIZED (GAIN)/LOSS	(677)		196	150	200
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		(265)	120	537	530	600
Dept 712 - CEMETERY						
152-712-956.000	MISCELLANEOUS		14,400			
NET OF REVENUES/APPROPRIATIONS - 712 - CEMETERY			(14,400)			
Dept 965 - TRANSFERS OUT						
152-965-999.101	TRANSFER OUT - GENERAL FUND		700			
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT			(700)			
ESTIMATED REVENUES - FUND 152		(265)	120	537	530	600
APPROPRIATIONS - FUND 152			15,100			
NET OF REVENUES/APPROPRIATIONS - FUND 152		(265)	(14,980)	537	530	600
BEGINNING FUND BALANCE		155,182	154,917	154,917	154,917	155,447
ENDING FUND BALANCE		154,917	139,937	155,454	155,447	156,047

BUDGET REPORT FOR CITY OF ISHPERING

Fund: 202 MAJOR STREETS

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
202-000-569.000	STATE GRANTS - OTHER		213,700			250,000
202-000-665.000	INTEREST EARNED	119	1,300	118	152	150
202-000-680.000	MISCELLANEOUS INCOME		150			
202-000-687.000	MTF - MILEAGE TRANSFERS	34,098		55,586		
202-000-688.000	MI GRANT - GAS & WEIGHT	637,857	625,000	213,929	625,000	668,567
202-000-689.000	MI GRANT - SNOW FUND	76,892	120,000	45,940	45,940	80,000
202-000-690.000	MI GRANT - M-28	38,330	45,000	22,844	29,359	38,256
	NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT	787,296	1,005,150	338,417	700,451	1,036,973
Dept 445 - DRAINAGE/BACKSLOPES						
202-445-702.000	SALARIES	6,746	16,787	15,378	19,764	21,600
202-445-708.000	UNEMPLOYMENT COMPENSATION		3	2	2	10
202-445-709.000	FICA					
202-445-713.000	OVERTIME	532	1,277	1,163	1,495	1,400
202-445-716.000	PENSION - M.E.R.S.	376	286	180	232	300
202-445-717.000	MERS - DC	704	2,479	2,200	2,827	3,000
202-445-719.000	LIFE INSURANCE	3,637	465	450	579	800
202-445-725.000	FRINGE BENEFITS	111	278	255	327	500
202-445-740.000	OPERATING SUPPLIES	1,292	4,401	2,773	3,564	5,000
202-445-945.000	VEHICLE/EQUIPMENT RENTAL EXP	11,637	1,255	1,452	1,866	1,280
	NET OF REVENUES/APPROPRIATIONS - 445 - DRAINAGE/BACKS	(25,035)	(42,720)	(36,218)	(46,548)	(49,890)
Dept 451 - MDOT CONSTRUCTION						
202-451-801.000	PROFESSIONAL SERVICES	165,491	21,800	(1,959)		23,000
202-451-805.000	CONTRACTUAL SERVICES	362,478	213,700			250,000
	NET OF REVENUES/APPROPRIATIONS - 451 - MDOT CONSTRUCTI	(527,969)	(235,500)	1,959		(273,000)
Dept 455 - OTHER CONSTRUCTION						
202-455-805.000	CONTRACTUAL SERVICES		17,147	10,803	13,884	17,500
	NET OF REVENUES/APPROPRIATIONS - 455 - OTHER CONSTRUC		(17,147)	(10,803)	(13,884)	(17,500)
Dept 466 - ROUTINE MAINTENANCE						
202-466-702.000	SALARIES	8,181	19,886	14,101	18,122	19,800
202-466-708.000	UNEMPLOYMENT COMPENSATION		5			5
202-466-709.000	FICA	670	1,507	1,067	1,371	1,600
202-466-713.000	OVERTIME	112	320	180	231	350
202-466-714.000	LONGEVITY PAY	660				
202-466-716.000	RETIREMENT- DEFINED BENEFIT	1,213	1,109	732	941	1,200
202-466-717.000	MERS - DC	97	853	593	763	900
202-466-719.000	POST EMPLOYMENT HEALTH PLAN	137	350	235	302	400
202-466-725.000	FRINGE BENEFITS	4,167	5,000	2,989	3,842	5,100
202-466-740.000	OPERATING SUPPLIES	1,057	2,500	1,310	1,684	2,500
202-466-945.000	RENTALS	20,875	48,680	33,663	43,264	50,000
	NET OF REVENUES/APPROPRIATIONS - 466 - ROUTINE MAINTA	(37,169)	(80,210)	(54,870)	(70,520)	(81,855)
Dept 472 - WINTER MAINTENANCE						
202-472-702.000	SALARIES	34,427	43,128	29,713	38,187	42,000
202-472-708.000	UNEMPLOYMENT COMPENSATION	19	20	11	15	20
202-472-709.000	FICA	4,587	5,600	3,621	4,653	5,700
202-472-713.000	OVERTIME	26,931	28,000	18,486	23,758	24,000
202-472-716.000	RETIREMENT- DEFINED BENEFIT	5,037	7,923	5,487	7,052	10,000
202-472-717.000	MERS - DC	812	1,819	1,186	1,525	1,850
202-472-719.000	POST EMPLOYMENT HEALTH PLAN	697	913	617	793	1,000
202-472-725.000	FRINGE BENEFITS	30,834	23,000	11,250	14,459	20,000
202-472-740.000	OPERATING SUPPLIES	21,493	5,000	574	737	5,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 472 - WINTER MAINTENANCE						
202-472-945.000	RENTALS	173,969	205,674	130,372	167,556	170,000
NET OF REVENUES/APPROPRIATIONS - 472 - WINTER MAINTEN		(298,806)	(321,077)	(201,317)	(258,735)	(279,570)
Dept 473 - TRAFFIC SERVICES						
202-473-702.000	SALARIES	2,919	15,473	11,106	14,274	15,600
202-473-708.000	UNEMPLOYMENT COMPENSATION		5	1	1	5
202-473-709.000	FICA	265	1,000	883	1,135	1,500
202-473-713.000	OVERTIME	414	813	702	902	1,000
202-473-716.000	RETIREMENT- DEFINED BENEFIT	613	6,000	1,083	1,392	4,000
202-473-717.000	MERS - DC	95	436	286	367	445
202-473-719.000	POST EMPLOYMENT HEALTH PLAN	54	200	192	247	200
202-473-725.000	FRINGE BENEFITS	1,899	3,738	2,355	3,027	3,800
202-473-740.000	OPERATING SUPPLIES	172	4,202	3,378	4,341	4,286
202-473-801.000	PROFESSIONAL SERVICES		500			
202-473-945.000	RENTALS	1,720	10,306	6,861	8,818	10,512
NET OF REVENUES/APPROPRIATIONS - 473 - TRAFFIC SERVIC		(8,151)	(42,673)	(26,847)	(34,504)	(41,858)
Dept 486 - M28-SURFACE MAINTENANCE						
202-486-702.109	SALARIES		660			600
202-486-725.000	FRINGE BENEFITS		350			357
202-486-740.109	OPERATING SUPPLIES		300			306
202-486-945.109	RENTALS		500			500
NET OF REVENUES/APPROPRIATIONS - 486 - M28-SURFACE MF			(1,810)			(1,763)
Dept 488 - M28-SWEEP/FLUSH GUTTERS						
202-488-702.132	SALARIES	23	500			500
202-488-709.000	FICA	2				
202-488-717.000	MERS - DC	2				
202-488-725.000	FRINGE BENEFITS	13	500			510
202-488-945.132	RENTALS	93	1,200			1,200
NET OF REVENUES/APPROPRIATIONS - 488 - M28-SWEEP/FLUS		(133)	(2,200)			(2,210)
Dept 489 - M28-SHOULDER MAINTENANCE						
202-489-702.119	SALARIES	23	500	24	31	500
202-489-709.000	FICA	2	50	2	2	50
202-489-716.000	RETIREMENT- DEFINED BENEFIT	10	400			400
202-489-717.000	MERS - DC		7	3	3	7
202-489-719.000	POST EMPLOYMENT HEALTH PLAN		10			10
202-489-725.000	FRINGE BENEFITS	758	500			510
202-489-740.119	OPERATING SUPPLIES		200			204
202-489-945.000	VEHICLE/EQUIPMENT RENTAL EXP	13	1,000	13	17	1,000
202-489-945.119	RENTALS		150			150
NET OF REVENUES/APPROPRIATIONS - 489 - M28-SHOULDER M		(806)	(2,817)	(42)	(53)	(2,831)
Dept 490 - M28-TREES & SHRUBS						
202-490-702.121	SALARIES	47	200	121	155	200
202-490-709.000	FICA	3	50	9	12	50
202-490-716.000	RETIREMENT- DEFINED BENEFIT	19	250			250
202-490-719.000	POST EMPLOYMENT HEALTH PLAN	1	5	2	3	5
202-490-720.000	WORKERS COMP INSURANCE		10			10
202-490-725.000	FRINGE BENEFITS	255	100	41	52	102
202-490-945.000	VEHICLE/EQUIPMENT RENTAL EXP	156	100			100
202-490-945.121	SALARIES		1,300			
NET OF REVENUES/APPROPRIATIONS - 490 - M28-TREES & SH		(481)	(2,015)	(173)	(222)	(717)

BUDGET REPORT FOR CITY OF ISHPERING

Fund: 202 MAJOR STREETS

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 491 - M28-DRAINAGE/BACKSLOPES						
202-491-702.122	SALARIES	96		1,125	1,446	1,500
202-491-708.000	UNEMPLOYMENT COMPENSATION		120			120
202-491-709.000	FICA	7		84	108	
202-491-716.000	RETIREMENT- DEFINED BENEFIT	31	1,000			1,000
202-491-717.000	MERS - DC			45	58	
202-491-719.000	POST EMPLOYMENT HEALTH PLAN	1	100	19	24	100
202-491-725.000	FRINGE BENEFITS	97	600			612
202-491-740.122	OPERATING SUPPLIES			360	463	612
202-491-945.000	VEHICLE/EQUIPMENT RENTAL EXP	14	100	764	982	100
202-491-945.122	RENTALS		600			600
NET OF REVENUES/APPROPRIATIONS - 491 - M28-DRAINAGE/E		(246)	(3,120)	(2,397)	(3,081)	(4,644)
Dept 494 - TRAFFIC SIGNS						
202-494-702.160	SALARIES		250	98	126	250
202-494-709.000	FICA		20	7	9	20
202-494-719.000	POST EMPLOYMENT HEALTH PLAN		20	2	2	20
202-494-725.000	FRINGE BENEFITS	26	250	16	20	255
202-494-740.160	OPERATING SUPPLIES		100			102
202-494-945.000	VEHICLE/EQUIPMENT RENTAL EXP		150			150
202-494-945.160	RENTALS		100	81	104	100
NET OF REVENUES/APPROPRIATIONS - 494 - TRAFFIC SIGNS		(26)	(890)	(204)	(261)	(897)
Dept 495 - M28-PAVEMENT MARKING						
202-495-702.162	SALARIES		500			500
202-495-709.000	FICA		385			393
202-495-725.000	FRINGE BENEFITS	9	4,600			4,700
NET OF REVENUES/APPROPRIATIONS - 495 - M28-PAVEMENT M		(9)	(5,485)			(5,593)
Dept 497 - M28-WINTER MAINTENANCE						
202-497-702.141	SALARIES	1,363	2,200	1,035	1,330	2,200
202-497-702.149	SALARIES - SNOW HAULING	2,081	2,531	1,594	2,049	
202-497-708.000	UNEMPLOYMENT COMPENSATION	2	10	1	1	10
202-497-709.000	FICA	323	180	242	311	184
202-497-713.141	OVERTIME	454	2,000	243	313	1,000
202-497-713.149	OVERTIME - SNOW HAULING	656	2,000	354	454	1,000
202-497-716.000	RETIREMENT- DEFINED BENEFIT	362	609	384	493	600
202-497-717.000	MERS - DC	56	139	87	112	200
202-497-719.000	POST EMPLOYMENT HEALTH PLAN	53	50	42	54	100
202-497-725.000	FRINGE BENEFITS	1,667	2,500	1,171	1,504	2,500
202-497-740.141	OPERATING SUPPLIES	3,586	3,200			
202-497-945.000	VEHICLE/EQUIPMENT RENTAL EXP	12,601	19,956	12,572	16,158	20,000
202-497-945.141	RENTALS	431	500			
202-497-945.149	RENTALS - SNOW HAULING	827	2,000			
NET OF REVENUES/APPROPRIATIONS - 497 - M28-WINTER MAI		(24,462)	(37,875)	(17,725)	(22,779)	(27,794)
Dept 499 - M28-FIELD SUPERVISION						
202-499-702.185	SALARIES	1,857	2,655	1,434	1,843	2,700
202-499-708.000	UNEMPLOYMENT COMPENSATION		5			
202-499-709.000	FICA	141	203	109	140	200
202-499-717.000	MERS - DC	186	200	150	193	250
202-499-719.000	POST EMPLOYMENT HEALTH PLAN	22	100	19	24	100
202-499-721.000	CLOTHING ALLOWANCE	3				
202-499-725.000	FRINGE BENEFITS	838	1,500	450	578	1,500
202-499-726.000	ACCURED LEAVE RESERVE		10	4	6	10
202-499-945.185	RENTALS		850			

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 499 - M28-FIELD SUPERVISION						
NET OF REVENUES/APPROPRIATIONS - 499 - M28-FIELD SUPE		(3,047)	(5,523)	(2,166)	(2,784)	(4,760)
Dept 515 - ADMINISTRATION						
202-515-702.000	SALARIES	40,404	45,612	33,877	43,539	47,500
202-515-708.000	UNEMPLOYMENT COMPENSATION	5	10	3	4	10
202-515-709.000	FICA	3,052	3,140	2,562	3,293	3,300
202-515-714.000	LONGEVITY PAY	44				
202-515-716.000	RETIREMENT- DEFINED BENEFIT	5,460	4,384	3,047	3,816	4,500
202-515-717.000	MERS - DC	3,198	4,043	3,039	3,906	4,300
202-515-719.000	POST EMPLOYMENT HEALTH PLAN	492	540	387	497	600
202-515-721.000	CLOTHING ALLOWANCE	38	22	16	21	50
202-515-726.000	ACCRUED LEAVE RESERVE	19	60	74	95	100
202-515-727.000	OFFICE SUPPLIES		60	42	54	100
202-515-945.000	RENTALS	27	500			500
NET OF REVENUES/APPROPRIATIONS - 515 - ADMINISTRATION		(52,739)	(58,371)	(43,047)	(55,325)	(60,960)
Dept 965 - TRANSFERS OUT						
202-965-999.203	TRANSFER OUT - LOCAL STREET	100,000	100,000			100,000
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(100,000)	(100,000)			(100,000)
Dept 995 - DEBT SERVICES						
202-995-995.000	BOND INTEREST		10,000	9,727	9,727	9,600
202-995-997.000	BOND PRINCIPAL		18,000	22,132	22,132	22,500
NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES			(28,000)	(31,859)	(31,859)	(32,100)
ESTIMATED REVENUES - FUND 202						
APPROPRIATIONS - FUND 202		787,296	1,005,150	338,417	700,451	1,036,973
NET OF REVENUES/APPROPRIATIONS - FUND 202		1,079,079	987,433	425,709	540,555	987,942
		(291,783)	17,717	(87,292)	159,896	49,031
BEGINNING FUND BALANCE		985,452	693,666	693,666	693,666	853,562
ENDING FUND BALANCE		693,669	711,383	606,374	853,562	902,593

User: GRANT

Fund: 203 LOCAL STREETS

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
203-000-665.000	INTEREST EARNED	72	300	124	159	300
203-000-686.000	State Grant - SRTS		250,000			250,000
203-000-687.000	STATE REVENUE		50,000	24,059	30,921	50,000
203-000-688.000	MI GRANT - GAS & WEIGHT		215,000	92,588	215,000	289,000
203-000-689.000	MI GRANT - SNOW FUNDS	276,058	70,000	22,502	29,000	50,000
203-000-691.000	STATE-METRO AUTHORITY	131,228	29,000			29,000
203-000-699.202	TRANSFER IN - MAJOR STREETS	29,351	100,000			100,000
203-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	100,000				300,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		536,709	714,300	139,273	237,582	1,068,300
Dept 445 - DRAINAGE/BACKSLOPES						
203-445-702.000	SALARIES	8,944	14,124	17,895	22,998	20,000
203-445-708.000	UNEMPLOYMENT COMPENSATION		1	1	1	5
203-445-709.000	FICA	710	1,177	1,415	1,818	1,800
203-445-713.000	OVERTIME	530	1,591	1,002	1,288	1,700
203-445-716.000	PENSION - M.E.R.S.	1,074	1,945	1,378	1,772	2,000
203-445-717.000	MERS - DC	5,621	759	1,139	1,464	2,000
203-445-719.000	LIFE INSURANCE	147	257	316	406	600
203-445-725.000	FRINGE BENEFITS	648	4,766	3,003	3,859	6,000
203-445-740.000	OPERATING SUPPLIES		1,255	1,751	1,251	1,000
203-445-945.000	VEHICLE/EQUIPMENT RENTAL EXP	11,416	20,376	21,532	27,674	24,000
NET OF REVENUES/APPROPRIATIONS - 445 - DRAINAGE/BACKS		(29,090)	(46,251)	(49,432)	(63,531)	(59,105)
Dept 451 - MDOT CONSTRUCTION						
203-451-801.000	PROFESSIONAL SERVICES	123,243	265,000	10,236	13,156	250,000
NET OF REVENUES/APPROPRIATIONS - 451 - MDOT CONSTRUCT		(123,243)	(265,000)	(10,236)	(13,156)	(250,000)
Dept 466 - ROUTINE MAINTENANCE						
203-466-702.000	SALARIES	13,677	25,201	17,648	22,682	60,000
203-466-708.000	UNEMPLOYMENT COMPENSATION		5	1	1	5
203-466-709.000	FICA	1,021	2,000	1,336	1,717	4,000
203-466-713.000	OVERTIME		350	217	279	400
203-466-716.000	RETIREMENT- DEFINED BENEFIT	1,450	2,080	1,448	1,861	4,400
203-466-717.000	MERS - DC	261	1,397	982	1,262	3,000
203-466-719.000	POST EMPLOYMENT HEALTH PLAN	226	400	297	381	450
203-466-725.000	FRINGE BENEFITS	6,678	7,000	3,121	4,011	14,000
203-466-740.000	OPERATING SUPPLIES	2,867	1,600	1,310	1,684	220,000
203-466-945.000	RENTALS	34,558	70,000	47,876	61,531	90,000
NET OF REVENUES/APPROPRIATIONS - 466 - ROUTINE MAINTA		(60,738)	(110,033)	(74,236)	(95,409)	(396,255)
Dept 472 - WINTER MAINTENANCE						
203-472-702.000	SALARIES	35,163	55,000	35,650	45,818	45,000
203-472-708.000	UNEMPLOYMENT COMPENSATION	16	20	14	18	50
203-472-709.000	FICA	3,793	5,954	3,821	4,911	6,100
203-472-713.000	OVERTIME	15,428	24,249	15,277	19,634	16,000
203-472-716.000	RETIREMENT- DEFINED BENEFIT	5,574	7,421	4,712	6,056	7,600
203-472-717.000	MERS - DC	705	2,642	1,726	2,218	2,700
203-472-719.000	POST EMPLOYMENT HEALTH PLAN	681	1,083	698	1,200	1,200
203-472-725.000	FRINGE BENEFITS	19,107	26,000	12,832	16,492	26,500
203-472-740.000	OPERATING SUPPLIES	14,473	4,000	382	490	2,000
203-472-945.000	RENTALS	143,029	226,225	143,725	184,717	155,000
NET OF REVENUES/APPROPRIATIONS - 472 - WINTER MAINTEN		(237,969)	(352,594)	(218,837)	(281,252)	(262,150)
Dept 473 - TRAFFIC SERVICES						
203-473-702.000	SALARIES	1,237	13,491	10,815	13,900	13,000

User: GRANT

Fund: 203 LOCAL STREETS

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 473 - TRAFFIC SERVICES						
203-473-708.000	UNEMPLOYMENT COMPENSATION		5	1	1	5
203-473-709.000	FICA	93	1,200	823	1,057	1,000
203-473-713.000	OVERTIME		400	195	251	400
203-473-716.000	RETIREMENT- DEFINED BENEFIT	251	1,200	740	951	1,000
203-473-717.000	MERS - DC	5	600	374	481	600
203-473-719.000	POST EMPLOYMENT HEALTH PLAN	18	233	188	241	250
203-473-725.000	FRINGE BENEFITS	537	3,400	1,635	2,101	2,700
203-473-740.000	OPERATING SUPPLIES	1,034	4,314	3,448	4,432	4,500
203-473-801.000	PROFESSIONAL SERVICES	1,604	331	208	268	350
203-473-945.000	RENTALS	1,048	11,479	8,461	10,875	10,000
NET OF REVENUES/APPROPRIATIONS - 473 - TRAFFIC SERVICE		(5,827)	(36,653)	(26,888)	(34,558)	(33,805)
Dept 515 - ADMINISTRATION						
203-515-702.000	SALARIES	16,967	18,691	13,648	17,540	18,500
203-515-708.000	UNEMPLOYMENT COMPENSATION	2	5	1	2	5
203-515-709.000	FICA	1,271	1,460	1,021	1,313	1,500
203-515-716.000	RETIREMENT- DEFINED BENEFIT	5,290	4,906	3,498	4,496	5,250
203-515-717.000	MERS - DC	866	926	701	901	1,000
203-515-719.000	POST EMPLOYMENT HEALTH PLAN	236	284	208	268	300
203-515-721.000	CLOTHING ALLOWANCE	15				
203-515-726.000	ACCRUED LEAVE RESERVE	2	32	20	26	30
203-515-727.000	OFFICE SUPPLIES		67	42	54	70
NET OF REVENUES/APPROPRIATIONS - 515 - ADMINISTRATION		(24,649)	(26,371)	(19,139)	(24,600)	(26,655)
Dept 995 - DEBT SERVICES						
203-995-995.000	BOND INTEREST		2,800	12,145	12,145	12,000
203-995-997.000	BOND PRINCIPAL		5,700	27,632	27,632	28,000
NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES			(8,500)	(39,777)	(39,777)	(40,000)
ESTIMATED REVENUES - FUND 203		536,709	714,300	139,273	297,582	1,068,300
APPROPRIATIONS - FUND 203		481,516	845,402	438,545	552,283	1,067,970
NET OF REVENUES/APPROPRIATIONS - FUND 203		55,193	(131,102)	(299,272)	(254,701)	330
BEGINNING FUND BALANCE		846,472	901,670	901,670	901,670	646,969
ENDING FUND BALANCE		901,665	770,568	602,398	646,969	647,299

BUDGET REPORT FOR CITY OF ISHPERING
Fund: 206 FIRE FUND
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
206-000-402.000	REAL PROPERTY TAXES	111,768	105,498	115,640	115,640	113,049
206-000-410.000	PERSONAL PROPERTY TAXES		11,770			
206-000-434.000	SPECIFIC ORE TAX	899	1,300	1,263	1,300	500
206-000-665.000	INTEREST	17	150	29	37	40
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		112,684	118,718	116,932	116,977	113,589
Dept 336 - FIRE						
206-336-991.000	PRINCIPAL	70,000	70,000	70,000	70,000	70,000
206-336-992.000	INTEREST	16,900	14,700	14,800	14,800	14,800
206-336-993.000	PAYING AGENT FEES	500	500			
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		(87,400)	(85,200)	(84,800)	(84,800)	(84,800)
ESTIMATED REVENUES - FUND 206		112,684	118,718	116,932	116,977	113,589
APPROPRIATIONS - FUND 206		87,400	85,200	84,800	84,800	84,800
NET OF REVENUES/APPROPRIATIONS - FUND 206		25,284	33,518	32,132	32,177	28,789
BEGINNING FUND BALANCE		94,247	119,531	119,531	119,531	151,708
ENDING FUND BALANCE		119,531	153,049	151,663	151,708	180,497

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
211-000-665.000	INTEREST EARNED	28	500	38	100	100
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		28	500	38	100	100
ESTIMATED REVENUES - FUND 211		28	500	38	100	100
APPROPRIATIONS - FUND 211						
NET OF REVENUES/APPROPRIATIONS- - FUND 211		28	500	38	100	100
BEGINNING FUND BALANCE		209,515	209,543	209,543	209,543	209,643
ENDING FUND BALANCE		209,543	210,043	209,581	209,643	209,743

BUDGET REPORT FOR CITY OF ISHPEMING
Fund: 214 SENIOR CENTER
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
214-000-674.000	CONTRIBUTIONS AND DONATIONS	6,000	6,000	6,000	3,000	6,000
214-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	6,000		6,000	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		12,000	6,000	12,000	9,000	12,000
ESTIMATED REVENUES - FUND 214		12,000	6,000	12,000	9,000	12,000
APPROPRIATIONS - FUND 214						
NET OF REVENUES/APPROPRIATIONS - FUND 214		12,000	6,000	12,000	9,000	12,000
BEGINNING FUND BALANCE		3,001	15,001	15,001	15,001	24,001
ENDING FUND BALANCE		15,001	21,001	27,001	24,001	36,001

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 906 - DEBT SERVICE (2011 BONDS)						
248-906-995.000	BOND DEBT INTEREST-2011	22,292	19,890	19,865	19,865	19,500
248-906-997.000	BOND PRINCIPAL (2011)	121,890	124,840	124,467	124,467	124,840
		(144,182)	(144,730)	(144,332)	(144,332)	(144,340)
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE (						
Dept 995 - DEBT SERVICES						
248-995-995.000	BOND INTEREST-STREET LIGHTS		6,334			
			(6,334)			
NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES						
ESTIMATED REVENUES - FUND 248		256,030	256,908	223,544	223,829	253,450
APPROPRIATIONS - FUND 248		186,087	253,220	173,987	190,963	248,460
NET OF REVENUES/APPROPRIATIONS - FUND 248		69,943	3,688	49,557	32,866	4,990
BEGINNING FUND BALANCE		709,499	779,444	779,444	779,444	812,310
ENDING FUND BALANCE		779,442	783,132	829,001	812,310	817,300

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
268-000-665.000	INTEREST EARNED	7		11		
268-000-675.000	CONTRIBUTIONS	6,167	20,000	8,099	8,099	20,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		6,174	20,000	8,110	8,099	20,000
Dept 790 - LIBRARY						
268-790-727.000	OFFICE SUPPLIES	5,810	5,000	4,757	5,000	2,700
268-790-801.000	PROFESSIONAL SERVICES		15,000			15,000
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(5,810)	(20,000)	(4,757)	(5,000)	(17,700)
ESTIMATED REVENUES - FUND 268		6,174	20,000	8,110	8,099	20,000
APPROPRIATIONS - FUND 268		5,810	20,000	4,757	5,000	17,700
NET OF REVENUES/APPROPRIATIONS - FUND 268		364		3,353	3,099	2,300
BEGINNING FUND BALANCE		54,023	54,387	54,387	54,387	57,486
ENDING FUND BALANCE		54,387	54,387	57,740	57,486	59,786

BUDGET REPORT FOR CITY OF ISHPERING
Fund: 271 LIBRARY STATE AID
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
271-000-566.000	STATE AID PAYMENTS	13,531	12,750	13,939	13,939	14,000
271-000-699.101	TRANSFER IN - GENERAL FUND	6,300	6,100			3,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENTAL		19,831	18,850	13,939	13,939	17,000
Dept 790 - LIBRARY						
271-790-965.000	LIBRARY SYSTEM	18,498	18,850	16,472	18,850	18,850
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(18,498)	(18,850)	(16,472)	(18,850)	(18,850)
ESTIMATED REVENUES - FUND 271						
APPROPRIATIONS - FUND 271		19,831	18,850	13,939	13,939	17,000
NET OF REVENUES/APPROPRIATIONS - FUND 271		18,498	18,850	16,472	18,850	18,850
		1,333		(2,533)	(4,911)	(1,850)
BEGINNING FUND BALANCE		1,972	3,305	3,305	3,305	(1,606)
ENDING FUND BALANCE		3,305	3,305	772	(1,606)	(3,456)

BUDGET REPORT FOR CITY OF ISHPEMING
Fund: 369 BUILDING AUTHORITY
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
369-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	144,630	142,815		144,404	145,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		144,630	142,815		144,404	145,000
Dept 901 - CAPITAL OUTLAY						
369-901-995.000	BOND INTEREST	55,691	53,150	53,270	53,270	53,200
369-901-997.000	BOND PRINCIPAL	89,119	89,665	91,134	91,134	91,800
NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY		(144,810)	(142,815)	(144,404)	(144,404)	(145,000)
ESTIMATED REVENUES - FUND 369						
APPROPRIATIONS - FUND 369		144,630	142,815		144,404	145,000
NET OF REVENUES/APPROPRIATIONS - FUND 369		144,810 (180)	142,815	144,404 (144,404)	144,404	145,000
BEGINNING FUND BALANCE		22,329	22,149	22,149	22,149	22,149
ENDING FUND BALANCE		22,149	22,149	(122,255)	22,149	22,149

BUDGET REPORT FOR CITY OF ISHPEMING
Fund: 401 PUBLIC IMPROVEMENT FUND
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
401-000-402.000	REAL PROPERTY TAXES	517,175	489,600	537,838	537,838	562,626
401-000-410.000	PERSONAL PROPERTY TAXES		56,980			
401-000-434.000	SPECIFIC ORE TAX	4,453	3,800	6,289	6,289	3,000
401-000-440.000	LOCAL COMM. STABILIZATION TAX	147				
401-000-567.000	STATE GRANT	77				
401-000-665.000	INTEREST EARNED	84	1,000	170	218	
401-000-675.000	CONTRIB. FROM PRIVATE SOURCE		138,000	137,617	137,617	
401-000-698.000	INSURANCE RECOVERIES	36,338	10,400	10,383	10,383	
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		558,274	699,780	692,297	692,345	565,626
Dept 172 - CITY MANAGER						
401-172-979.001	CHAIRS		1,800	1,760	1,760	
NET OF REVENUES/APPROPRIATIONS - 172 - CITY MANAGER			(1,800)	(1,760)	(1,760)	
Dept 215 - CITY CLERK						
401-215-980.000	EQUIPMENT					3,000
NET OF REVENUES/APPROPRIATIONS - 215 - CITY CLERK						(3,000)
Dept 253 - FINANCE DEPARTMENT						
401-253-980.005	COMPUTER UPGRADE	1,279	3,600	1,766	3,600	
NET OF REVENUES/APPROPRIATIONS - 253 - FINANCE DEPART		(1,279)	(3,600)	(1,766)	(3,600)	
Dept 265 - CITY HALL & GROUNDS						
401-265-976.001	BLDG. IMPROVEMENTS-CITY HALL					300,000
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL & GF						(300,000)
Dept 276 - CEMETERY						
401-276-801.000	PROFESSIONAL SERVICES		11,000			15,000
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY			(11,000)			(15,000)
Dept 301 - POLICE						
401-301-975.000	BUILDING IMPROVEMENTS					12,000
401-301-979.001	FURNISHINGS		5,000	3,525	4,530	
401-301-980.001	COMPUTER		4,000	3,723	4,785	
401-301-980.004	DIGITAL CAMERA/RECORDER		5,200	1,107	1,423	
401-301-981.000	CAPITAL OUTLAY - VEHICLES		70,000	48,689	66,000	
401-301-982.000	EQUIPMENT		9,500	9,418	9,400	2,000
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE			(93,700)	(66,462)	(86,138)	(19,500)
Dept 336 - FIRE						
401-336-984.000	EQUIPMENT - HOSE, ETC.		3,000			3,000
401-336-984.003	PAGERS		2,300	2,157	2,772	
401-336-984.015	BUNKER PANTS		8,700	10,170	10,170	12,000
401-336-984.016	EQUIPEMENT		4,940	1,850	2,000	5,000
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE			(18,940)	(14,177)	(14,942)	(20,000)
Dept 441 - DPW ADMINISTRATION						
401-441-975.000	BUILDING IMPROVEMENTS	9,058				
401-441-976.015	MISCELLANEOUS EQUIPMENT	12,645				
NET OF REVENUES/APPROPRIATIONS - 441 - DPW ADMINISTRATION		(21,703)				
Dept 567 - CEMETERY						
401-567-971.001	TREE/STUMP REMOVAL		5,000			46,000
401-567-974.001	LAND IMPROVEMENTS		17,000	14,656	15,000	60,000
401-567-976.000	COLUMBARIUM					

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 567 - CEMETERY						
401-567-979.001	VETERAN MARKERS	2,070				1,500
401-567-980.005	COMPUTER UPGRADE					
	NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY	(2,070)	(22,000)	(14,656)	(15,000)	(107,500)
Dept 704 - NEIGHBORHOOD IMPROVEMENT						
401-704-805.000	CONTRACTUAL SERVICES	906		184	184	
	NET OF REVENUES/APPROPRIATIONS - 704 - NEIGHBORHOOD I	(906)		(184)	(184)	
Dept 729 - DDA ADMINISTRATION						
401-729-976.000	RIDING MOWER					
	NET OF REVENUES/APPROPRIATIONS - 729 - DDA ADMINISTRF					23,000
						(23,000)
Dept 757 - AL QUAAL						
401-757-974.001	LAND IMPROVEMENTS		15,000		1,500	40,000
401-757-975.001	GRANT MATCH		30,000			
401-757-975.003	BUILDING IMPROVEMENTS		110,000	20,237	20,237	160,000
401-757-984.005	TOW IMPROVEMENTS		160,000	134,517	134,517	
401-757-984.008	PICKUP/DUMP TRUCK				35,000	
	NET OF REVENUES/APPROPRIATIONS - 757 - AL QUAAL		(315,000)	(154,754)	(191,254)	(200,000)
Dept 790 - LIBRARY						
401-790-975.000	BUILDING IMPROVEMENTS			15,545	15,545	
401-790-975.001	ENGINEERING STUDY (ADA)		10,000			
401-790-980.007	COMPUTER WORKSTATION		4,400	3,866	3,866	
	NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(14,400)	(19,411)	(19,411)	
Dept 805 - CONTRACTUAL SERVICES						
401-805-972.004	MASTER PLAN UPDATE		12,200			
401-805-974.000	CURBS	163				
401-805-974.001	SIDEWALKS	6,424	5,000	1,176	1,176	
	NET OF REVENUES/APPROPRIATIONS - 805 - CONTRACTUAL SE	(6,587)	(17,200)	(1,176)	(1,176)	
Dept 965 - TRANSFERS OUT						
401-965-999.203	TRANSFER OUT - LOCAL STREETS					300,000
401-965-999.214	TRANSFER OUT - SENIOR CTR BLDG MA:	6,000	6,000	6,000	6,000	6,000
401-965-999.247	TRANSFER OUT - BUILDING AUTHOR	144,630	142,815		145,000	145,000
	NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT	(150,630)	(148,815)	(6,000)	(151,000)	(451,000)
Dept 995 - DEBT SERVICES						
401-995-991.000	PRINCIPAL	26,931				
401-995-992.000	INTEREST	1,221		129	165	
401-995-995.000	BOND INTEREST	8,922	6,473	6,165	6,165	6,200
401-995-997.000	BOND PAYMENT	38,492	40,635	39,400	39,400	39,400
	NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES	(75,566)	(47,108)	(45,694)	(45,730)	(45,600)
ESTIMATED REVENUES - FUND 401						
	APPROPRIATIONS - FUND 401	558,274	699,780	692,297	692,345	565,626
	NET OF REVENUES/APPROPRIATIONS - FUND 401	258,741	693,563	326,040	530,195	1,184,600
		299,533	6,217	366,257	162,150	(618,974)
BEGINNING FUND BALANCE						
	ENDING FUND BALANCE	248,095	547,629	547,629	547,629	709,779
		547,628	553,846	913,886	709,779	90,805

BUDGET REPORT FOR CITY OF ISHPERING
Fund: 408 PARKS CONSTRUCTION FUND - TEAL LAKE RPG
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL			114,000			114,000
408-000-539.000	STATE GRANTS		114,000			114,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT						
Dept 452 - OTHER CONSTRUCTION						
408-452-801.000	PROFESSIONAL SERVICES		5,000	7,492	7,492	5,000
408-452-805.000	CONTRACTUAL SERVICES		95,000			95,000
NET OF REVENUES/APPROPRIATIONS - 452 - OTHER CONSTRUC			(100,000)	(7,492)	(7,492)	(100,000)
ESTIMATED REVENUES - FUND 408			114,000			114,000
APPROPRIATIONS - FUND 408			100,000	7,492	7,492	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 408			14,000	(7,492)	(7,492)	14,000
BEGINNING FUND BALANCE			14,000	(7,492)	(7,492)	(7,492)
ENDING FUND BALANCE						6,508

User: GRANT

Fund: 410 PARTRIDGE CREEK COMPOST

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
410-000-528.000	OTHER FEDERAL GRANTS				119,607	155,200
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT					119,607	155,200
Dept 264 - PCC PERSONNEL COSTS						
410-264-805.000	CONTRACTUAL SERVICES			40,000	40,000	6,000
NET OF REVENUES/APPROPRIATIONS - 264 - PCC PERSONNEL				(40,000)	(40,000)	(6,000)
Dept 552 - PCC PERSONNEL COSTS						
410-552-702.101	PCC BUSINESS MANAGER			8,747	27,908	41,500
410-552-702.102	PCC PUB SPECIALIST			8,747	27,908	73,500
410-552-702.104	PCC FINANCE/RECORD KEEPING			2,099	6,698	7,000
410-552-725.000	FRINGE BENEFITS			969	3,093	12,200
NET OF REVENUES/APPROPRIATIONS - 552 - PCC PERSONNEL				(20,562)	(65,607)	(134,200)
Dept 965 - NON DEPARTMENTAL						
410-965-999.101	TRANSFER OUT - ADMIN FEES				14,000	15,000
NET OF REVENUES/APPROPRIATIONS - 965 - NON DEPARTMENT					(14,000)	(15,000)
ESTIMATED REVENUES - FUND 410					119,607	155,200
APPROPRIATIONS - FUND 410					119,607	155,200
NET OF REVENUES/APPROPRIATIONS - FUND 410						
BEGINNING FUND BALANCE				60,562		
ENDING FUND BALANCE				(60,562)		
				(60,562)		

User: GRANT

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
510-000-539.000	STATE GRANTS	100,000				
510-000-651.007	CAMPING FEES		60,000	3,800	3,900	61,000
510-000-680.000	MISCELLANEOUS REVENUE		100			
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		100,000	60,100	3,800	3,900	61,000
Dept 455 - OTHER CONSTRUCTION						
510-455-702.000	SALARIES	6,357				
510-455-707.000	SALARIES - PART-TIME	12				
510-455-709.000	FICA	476				
510-455-716.000	PENSION - M.E.R.S.	1,262				
510-455-717.000	MERS - DC	255				
510-455-719.000	LIFE INSURANCE	104				
510-455-725.000	FRINGE BENEFITS			163	163	
510-455-740.000	OPERATING SUPPLIES	22,713				
510-455-801.000	PROFESSIONAL SERVICES	23,241				
510-455-805.000	CONTRACTUAL SERVICES	278,285				
510-455-945.000	VEHICLE/EQUIPMENT RENTAL EXP	10,559				
NET OF REVENUES/APPROPRIATIONS - 455 - OTHER CONSTRUC		(343,264)		(163)	(163)	
Dept 729 - DDA ADMINISTRATION						
510-729-702.000	SALARIES		5,000	4,558	5,000	2,500
510-729-707.000	SALARIES - PART-TIME		6,000			2,500
510-729-708.000	UNEMPLOYMENT COMPENSATION		100			
510-729-709.000	FICA		850	341	600	600
510-729-716.000	PENSION - M.E.R.S.		510	690	750	700
510-729-717.000	MERS - DC			85	100	700
510-729-719.000	LIFE INSURANCE		25	73	100	200
510-729-725.000	FRINGE BENEFITS		300	255	510	1,200
510-729-740.000	OPERATING SUPPLIES		1,200	6,165	7,000	4,000
510-729-801.000	PROFESSIONAL SERVICES	(8,413)	1,000	4,083	4,083	
510-729-805.000	CONTRACTUAL SERVICES	(21,121)	4,500	3,546	4,500	7,200
510-729-910.000	LIABILITY INSURANCE	(277,085)	2,000			
510-729-930.000	REPAIR AND MAINTENANCE		200	1,950	2,000	
510-729-945.000	VEHICLE/EQUIPMENT RENTAL EXP		3,000	3,451	3,800	4,000
510-729-956.000	MISCELLANEOUS		300			
510-729-968.000	DEPRECIATION EXPENSE		6,000		6,000	6,000
510-729-999.590	TRANSFER OUT - SEWER FUND		14,500			14,500
510-729-999.591	TRANSFER OUT-WATER FUND		14,500			14,500
NET OF REVENUES/APPROPRIATIONS - 729 - DDA ADMINISTRT		306,619	(59,985)	(25,197)	(34,443)	(60,600)
ESTIMATED REVENUES - FUND 510						
APPROPRIATIONS - FUND 510		100,000	60,100	3,800	3,900	61,000
NET OF REVENUES/APPROPRIATIONS - FUND 510		36,645	59,985	25,360	34,606	60,600
		63,355	115	(21,560)	(30,706)	400
BEGINNING FUND BALANCE			39,060	39,060	39,060	8,354
FUND BALANCE ADJUSTMENTS		(24,296)				
ENDING FUND BALANCE		39,059	39,175	17,500	8,354	8,754

User: GRANT

Fund: 590 SEWER FUND

DB: Ishpending

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
590-000-485.000	CONNECTION (TAP-IN) PERMIT	90				
590-000-501.000	FEDERAL REVENUE				511,792	8,025,000
590-000-641.000	METERED SALES	1,748,029	1,683,500	1,194,438	1,592,700	1,650,000
590-000-651.000	CONNECTION FEES					
590-000-662.000	PENALTIES	28,647	26,198	20,846	27,556	28,000
590-000-665.000	INTEREST EARNED	327	2,500	460	622	
590-000-695.559	BOND PROCEEDS 23 CWSRF		8,000,000		50,000	6,000,000
590-000-699.591	TRANSFER IN-WATER		150,000			
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		1,777,343	9,862,198	1,215,744	2,182,670	15,703,000
Dept 541 - ADMINISTRATION						
590-541-702.000	SALARIES	53,286	65,384	49,012	62,932	68,000
590-541-708.000	UNEMPLOYMENT COMPENSATION	6	10	3	4	20
590-541-709.000	FICA	4,042	4,963	3,719	4,776	5,300
590-541-711.000	PENSION EXPENSE (GASB 68)	38,380				
590-541-714.000	LONGEVITY PAY	94	120			
590-541-716.000	RETIREMENT- DEFINED BENEFIT	4,095	3,568	2,529	3,418	3,500
590-541-717.000	MERS - DC	5,663	7,265	5,502	7,051	8,000
590-541-719.000	POST EMPLOYMENT HEALTH PLAN	537	700	446	571	600
590-541-721.000	CLOTHING ALLOWANCE	33	100	1,601	52	100
590-541-725.000	FRINGE BENEFITS	13,006	28,000	13,110	17,722	28,000
590-541-726.000	ACCURED LEAVE RESERVE	(2,580)	150	67	90	200
590-541-727.000	OFFICE SUPPLIES		350	196	265	400
590-541-801.000	PROFESSIONAL SERVICES	5,059	20,000			
590-541-815.000	INDEPENDENT AUDT/ACCT.	5,600	4,400	2,200	2,974	3,000
590-541-850.000	COMMUNICATIONS	1,015	2,000	1,341	1,295	1,400
590-541-910.000	INSURANCE & BONDS	19,363	36,000	40,292	54,468	60,000
590-541-920.000	UTILITIES - ELECTRICITY	402				
590-541-945.000	EQUIPMENT RENTALS		500			
590-541-956.000	MISCELLANEOUS		100			
NET OF REVENUES/APPROPRIATIONS - 541 - ADMINISTRATION		(148,001)	(173,610)	(120,018)	(155,618)	(178,520)
Dept 543 - CUSTOMER ACCOUNTS						
590-543-702.000	SALARIES	63,894	61,530	40,733	51,580	62,000
590-543-708.000	UNEMPLOYMENT COMPENSATION	11	20	12	15	50
590-543-709.000	FICA	5,075	4,700	3,281	4,166	5,600
590-543-711.000	PENSION EXPENSE (GASB 68)	50,482				
590-543-712.000	INSURANCE OPT-OUT	2,400	5,200	1,700	2,298	2,400
590-543-713.000	OVERTIME	402	979	842	1,026	
590-543-714.000	LONGEVITY PAY	417				
590-543-716.000	RETIREMENT- DEFINED BENEFIT	7,307	4,308	3,038	4,106	5,000
590-543-717.000	MERS - DC	1,785	1,859	1,303	1,583	5,200
590-543-719.000	POST EMPLOYMENT HEALTH PLAN	866	1,040	452	573	550
590-543-721.000	CLOTHING ALLOWANCE	91	100	55	74	100
590-543-725.000	FRINGE BENEFITS	19,858	10,000	4,851	6,558	15,000
590-543-726.000	ACCURED LEAVE RESERVE	63	218	137	186	250
590-543-727.000	OFFICE SUPPLIES	6,295	4,984	3,612	4,254	4,400
590-543-740.000	OPERATING SUPPLIES		500			
590-543-775.000	REPAIR/MAINT. SUPPLIES		100			
590-543-801.000	PROFESSIONAL SERVICES	1,476	22,797	26,296	31,515	37,000
590-543-805.000	CONTRACTUAL SERVICES	4,542				
590-543-850.000	COMMUNICATIONS	451	500	270	321	500
590-543-945.000	RENTALS	7,455	2,000	507	686	2,000
590-543-956.000	MISCELLANEOUS	412	714	450	608	1,000
590-543-964.000	REFUNDS AND REBATES	13,923				

User: GRANT

Fund: 590 SEWER FUND

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 543 - CUSTOMER ACCOUNTS						
NET OF REVENUES/APPROPRIATIONS - 543 - CUSTOMER ACCOU		(187,205)	(121,549)	(87,539)	(109,549)	(141,050)
Dept 546 - SEWER LINE MAINTENANCE						
590-546-702.000	SALARIES	61,014	57,871	46,590	55,888	61,000
590-546-708.000	UNEMPLOYMENT COMPENSATION	5	10	3	5	10
590-546-709.000	FICA	5,115	5,063	4,031	4,884	5,200
590-546-711.000	PENSION EXPENSE (GASB 68)	40,580				
590-546-713.000	OVERTIME	6,410	9,579	7,168	9,210	10,000
590-546-714.000	LONGEVITY PAY	963				
590-546-716.000	RETIREMENT- DEFINED BENEFIT	13,957	10,762	7,681	10,383	11,000
590-546-717.000	MERS - DC	651	2,274	1,768	2,095	2,600
590-546-719.000	POST EMPLOYMENT HEALTH PLAN	984	2,600	819	978	1,100
590-546-725.000	FRINGE BENEFITS	34,061	30,000	14,575	19,703	30,000
590-546-726.000	ACCRUED LEAVE RESERVE	16	165	59	80	200
590-546-740.000	OPERATING SUPPLIES	(57)	15,695	12,243	13,846	15,000
590-546-775.000	REPAIR/MAINT. SUPPLIES		6,918	4,358	5,892	75,000
590-546-801.000	PROFESSIONAL SERVICES	1,145	5,000	112,151	3,953	10,000
590-546-805.000	CONTRACTUAL SERVICES	11,557		1,378	868	20,000
590-546-860.000	TRANSPORTATION & MEALS		4,996	3,475	1,174	1,200
590-546-920.000	UTILITIES - ELECTRICITY	3,401			4,255	4,500
590-546-930.000	REPAIR & MAINTENANCE	4,588	25,000	6,256	8,317	60,000
590-546-945.000	EQUIPMENT RENTALS	42,752	37,449	28,745	33,588	40,000
590-546-956.000	MISCELLANEOUS		200			
590-546-957.000	TRAINING		1,000	144	195	5,000
NET OF REVENUES/APPROPRIATIONS - 546 - SEWER LINE MAI		(227,142)	(215,960)	(250,934)	(174,446)	(351,810)
Dept 548 - SEWER PLANT						
590-548-805.000	CONTRACTUAL SERVICES	526,484	540,000	562,485	617,000	730,500
NET OF REVENUES/APPROPRIATIONS - 548 - SEWER PLANT		(526,484)	(640,000)	(562,485)	(617,000)	(730,500)
Dept 551 - CAP. IMPV. / DEPRECIATION						
590-551-890.000	LOSS FROM IAJWWTP	66,397				
590-551-900.000	CAPITAL IMPROVEMENTS		200,000			
590-551-968.000	DEPRECIATION	449,263	410,000		450,000	
NET OF REVENUES/APPROPRIATIONS - 551 - CAP. IMPV. / I		(515,660)	(610,000)		(450,000)	
Dept 559 - 2023 CWSRF CONSTRUCTION						
590-559-801.000	PROFESSIONAL SERVICES		850,000	561,792	561,792	1,025,000
590-559-801.007	BOND ISSUANCE COSTS		25,000	22,651	7,808	
590-559-805.000	CONTRACTUAL SERVICES					13,000,000
590-559-900.000	PRINTING & PUBLISHING		1,100	1,069	1,445	2,000
NET OF REVENUES/APPROPRIATIONS - 559 - 2023 CWSRF CON			(876,100)	(585,512)	(571,045)	(14,027,000)
Dept 965 - TRANSFERS OUT						
590-965-999.101	TRANSFER OUT - GENERAL FUND	94,694				
590-965-999.404	TRANSFER OUT - WATER SYS REPLA					
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(94,694)				80,000
Dept 995 - DEBT SERVICES						
590-995-995.000	INTEREST EXPENSE	27,765	28,000	27,403	27,403	27,100
590-995-997.000	BOND PRINCIPAL		66,000			63,100
NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES		(27,765)	(94,000)	(27,403)	(27,403)	(90,200)
ESTIMATED REVENUES - FUND 590						
APPROPRIATIONS - FUND 590		1,777,343	9,862,198	1,215,744	2,182,670	15,703,000
		1,726,951	2,731,219	1,633,891	2,105,061	15,599,080

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
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NET OF REVENUES/APPROPRIATIONS - FUND 590						
	BEGINNING FUND BALANCE	50,392	7,130,979	(418,147)	77,609	103,920
	ENDING FUND BALANCE	10,058,454	10,108,850	10,108,850	10,108,850	10,186,459
		10,108,846	17,239,829	9,690,703	10,186,459	10,290,379

User: GRANT

Fund: 591 WATER FUND

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
591-000-485.000	CONNECTION (TAP-IN) PERMIT	912	550	640	825	825
591-000-485.000	STATE GRANTS	6,315	113,992	113,992	113,992	
591-000-539.000	TURN ON/OFF FEES	9,176	6,993	5,720	7,345	7,400
591-000-610.000	PUBLIC NOTICE OF DISCONNECT	19,600	21,000	15,600	20,152	21,000
591-000-615.000	THAWING FEES	3,514	750	900	1,161	1,200
591-000-641.000	METERED WATER SALES	2,480,824	2,425,000	1,720,269	2,218,954	2,329,000
591-000-650.000	OTHER SALES	3,725	800	800	1,032	1,032
591-000-650.000	CONNECTION FEES		200	190	245	245
591-000-662.000	PENALTIES	50,019	51,062	40,853	52,690	53,000
591-000-665.000	INTEREST EARNED	282	2,500	384	496	496
591-000-680.000	MISCELLANEOUS INCOME	2,853	2,000	1,997	2,575	2,575
591-000-699.274	TRANSFERS IN - REVOLVING LOAN					80,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		2,577,220	2,624,847	1,901,345	2,419,467	2,496,773
Dept 540 - ADMINISTRATION						
591-540-702.000	SALARIES	45,835	55,346	41,433	53,438	60,000
591-540-708.000	UNEMPLOYMENT COMPENSATION		10	3	4	4
591-540-709.000	FICA	3,477	4,200	3,143	4,054	4,600
591-540-711.000	PENSION EXPENSE (GASB 68)	22,956				
591-540-714.000	LONGEVITY PAY	83				
591-540-716.000	RETIREMENT- DEFINED BENEFIT	3,886	3,568	2,529	3,261	3,700
591-540-717.000	MERS - DC	4,612	5,835	4,417	5,697	7,000
591-540-719.000	POST EMPLOYMENT HEALTH PLAN	461	520	381	492	500
591-540-721.000	CLOTHING ALLOWANCE	15	30	16	21	50
591-540-725.000	FRINGE BENEFITS	10,810	23,000	11,130	14,355	20,000
591-540-726.000	ACCRUED LEAVE RESERVE	29		61	79	100
591-540-727.000	OFFICE SUPPLIES			196	253	500
591-540-801.000	PROFESSIONAL SERVICES	8,277	20,000	4,359	5,621	7,000
591-540-815.000	INDEPENDENT AUDIT/ACCT.	5,600	4,400	2,200	2,837	4,000
591-540-910.000	INSURANCE & BONDS	9,835	60,000	35,255	35,255	37,000
591-540-945.000	EQUIPMENT RENTALS		500			
591-540-956.000	MISCELLANEOUS	75	4,800	3,083	3,976	3,000
591-540-957.000	TRAINING	1,508	4,500	3,501	4,516	4,517
NET OF REVENUES/APPROPRIATIONS - 540 - ADMINISTRATION		(117,464)	(186,709)	(111,707)	(133,859)	(151,971)
Dept 541 - ADMINISTRATION						
591-541-850.000	COMMUNICATIONS	1,015		1,341	1,729	1,700
591-541-920.000	UTILITIES - ELECTRICITY	402				
NET OF REVENUES/APPROPRIATIONS - 541 - ADMINISTRATION		(1,417)		(1,341)	(1,729)	(1,700)
Dept 542 - CUSTOMER ACCOUNTS						
591-542-702.000	SALARIES	64,497	63,500	40,288	51,962	62,000
591-542-708.000	UNEMPLOYMENT COMPENSATION	10	200	12	15	15
591-542-709.000	FICA	5,060	4,900	3,201	4,129	5,000
591-542-711.000	PENSION EXPENSE (GASB 68)	34,735				
591-542-712.000	INSURANCE OPT-OUT	2,400	5,200	1,700	2,192	5,200
591-542-713.000	OVERTIME		1,000	221	285	285
591-542-714.000	LONGEVITY PAY	37				
591-542-716.000	RETIREMENT- DEFINED BENEFIT	7,241	11,500	2,930	3,779	5,000
591-542-717.000	MERS - DC	1,778	800	1,302	1,680	7,000
591-542-719.000	POST EMPLOYMENT HEALTH PLAN	870	1,040	442	800	
591-542-721.000	CLOTHING ALLOWANCE	107	110	1,634	91	100
591-542-725.000	FRINGE BENEFITS	19,069	62,000	4,856	6,263	9,500
591-542-726.000	ACCRUED LEAVE RESERVE	63	200	137	177	177
591-542-727.000	OFFICE SUPPLIES	7,154	6,075	4,300	4,995	8,000

User: GRANT

Fund: 591 WATER FUND

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 542 - CUSTOMER ACCOUNTS						
591-542-801.000	PROFESSIONAL SERVICES	1,535	24,000	26,449	30,265	31,000
591-542-805.000	CONTRACTUAL SERVICES	3,474				
591-542-850.000	COMMUNICATIONS	801	1,000	678	804	1,200
591-542-860.000	TRANSPORTATION & MEALS		900	725	935	1,000
591-542-945.000	EQUIPMENT RENTALS	7,416	10,000	429	554	1,000
591-542-956.000	MISCELLANEOUS	412	1,500			
591-542-964.000	REFUNDS AND REBATES	18,780				
NET OF REVENUES/APPROPRIATIONS - 542 - CUSTOMER ACCO		(175,439)	(193,925)	(89,304)	(108,696)	(137,277)
Dept 545 - METER REPAIR						
591-545-702.000	SALARIES	37,777	47,500	32,068	41,360	48,000
591-545-708.000	UNEMPLOYMENT COMPENSATION	2	10	2	3	
591-545-709.000	FICA	2,946	3,660	2,482	3,201	4,000
591-545-711.000	PENSION EXPENSE (GASB 68)	20,788				
591-545-713.000	OVERTIME	1,057	1,200	789	1,017	2,000
591-545-714.000	LONGEVITY PAY	405				
591-545-716.000	RETIREMENT- DEFINED BENEFIT	6,281	8,500	4,084	5,267	6,500
591-545-719.000	POST EMPLOYMENT HEALTH PLAN	535	1,300	451	581	600
591-545-725.000	FRINGE BENEFITS	18,384	10,000	4,495	5,797	9,000
591-545-726.000	ACCRUED LEAVE RESERVE		300	180	233	500
591-545-740.000	OPERATING SUPPLIES	14,519	34,000	46,754	47,582	15,000
591-545-775.000	REPAIR/MAINT. SUPPLIES		50,000			
591-545-860.000	TRANSPORTATION & MEALS		2,000			
591-545-945.000	EQUIPMENT RENTALS	23,151	35,000	25,467	32,846	36,000
591-545-957.000	TRAINING		2,000			
NET OF REVENUES/APPROPRIATIONS - 545 - METER REPAIR		(125,845)	(195,470)	(116,772)	(137,887)	(121,600)
Dept 547 - TRANSMISSION & DIST.						
591-547-702.000	SALARIES	217,514	168,709	125,378	161,707	175,000
591-547-708.000	UNEMPLOYMENT COMPENSATION	20	30	14	17	17
591-547-709.000	FICA	17,763	14,000	10,233	13,198	15,000
591-547-711.000	PENSION EXPENSE (GASB 68)	99,196				
591-547-712.000	INSURANCE OPT-OUT		2,000	1,200	1,548	1,548
591-547-713.000	OVERTIME	18,397	17,000	8,941	11,532	12,000
591-547-716.000	RETIREMENT- DEFINED BENEFIT	37,103	20,214	14,069	18,145	21,000
591-547-717.000	MERS - DC	2,549	5,745	4,425	5,707	6,500
591-547-719.000	POST EMPLOYMENT HEALTH PLAN	3,073	2,600	1,983	2,557	2,900
591-547-725.000	FRINGE BENEFITS	127,281	100,000	41,314	82,300	60,000
591-547-726.000	ACCRUED LEAVE RESERVE	(2,189)	715	428	552	552
591-547-727.000	OFFICE SUPPLIES		100			
591-547-740.000	OPERATING SUPPLIES	38,945	103,814	74,449	89,641	20,000
591-547-775.000	REPAIR/MAINT. SUPPLIES					70,000
591-547-801.000	PROFESSIONAL SERVICES	7,560	5,454	4,638	4,431	20,000
591-547-805.000	CONTRACTUAL SERVICES	50,652	60,120	38,645	48,987	40,000
591-547-860.000	TRANSPORTATION & MEALS	1,000	5,000	1,740	2,245	2,245
591-547-920.000	UTILITIES - ELECTRICITY	3,480	5,000	2,336	3,013	3,014
591-547-930.000	REPAIRS & MAINTENANCE	12,788	30,000	1,045	1,214	50,000
591-547-945.000	RENTALS	79,596	100,000	34,071	43,943	43,952
591-547-980.000	OFFICE EQUIPMENT	29,676	60,000			
NET OF REVENUES/APPROPRIATIONS - 547 - TRANSMISSION &		(744,404)	(700,501)	(364,909)	(490,737)	(543,728)
Dept 548 - SEWER PLANT						
591-548-805.000	CONTRACTUAL SERVICES	525,771	520,000	425,718	535,000	550,000
NET OF REVENUES/APPROPRIATIONS - 548 - SEWER PLANT		(525,771)	(520,000)	(425,718)	(535,000)	(550,000)

User: GRANT

Fund: 591 WATER FUND

DB: Ishpending

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 550 - CAP. IMPV / DEPRECIATION						
591-550-968.000	DEPRECIATION	384,494	385,000		385,000	395,000
591-550-995.000	INTEREST ON LONG-TERM DEBT	164,521	173,071	82,271	164,000	164,000
NET OF REVENUES/APPROPRIATIONS - 550 - CAP. IMPV / DE		(549,015)	(558,071)	(82,271)	(549,000)	(559,000)
Dept 554 - OPERATIONS EXPENSE						
591-554-920.000	UTILITIES - ELECTRICITY	13,499	19,003	14,275	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 554 - OPERATIONS EXI		(13,499)	(19,003)	(14,275)	(20,000)	(20,000)
Dept 590 - METER REPLACEMENT PROJECT						
591-590-805.000	CONTRACTUAL SERVICES		185,000		80,000	70,000
591-590-976.015	METER REPLACEMENT PROJECT		867,000		70,000	300,000
NET OF REVENUES/APPROPRIATIONS - 590 - METER REPLACEN			(1,052,000)		(150,000)	(370,000)
Dept 965 - TRANSFERS OUT						
591-965-999.101	TRANSFER OUT - GENERAL FUND	119,946	35,971			
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(119,946)	(35,971)			
Dept 995 - DEBT SERVICES						
591-995-995.000	INTEREST EXPENSE	39,152	35,971	37,614	37,614	38,000
591-995-997.000	BOND PRINCIPAL		92,400			
NET OF REVENUES/APPROPRIATIONS - 995 - DEBT SERVICES		(39,152)	(128,371)	(37,614)	(37,614)	(38,000)
ESTIMATED REVENUES - FUND 591		2,577,220	2,624,847	1,901,345	2,419,467	2,496,773
APPROPRIATIONS - FUND 591		2,411,952	3,590,021	1,243,911	2,164,522	2,493,276
NET OF REVENUES/APPROPRIATIONS - FUND 591		165,268	(965,174)	657,434	254,945	3,497
BEGINNING FUND BALANCE		9,429,369	9,594,639	9,594,639	9,594,639	9,849,584
ENDING FUND BALANCE		9,594,637	8,629,465	10,252,073	9,849,584	9,853,081

User: GRANT

Fund: 596 GARBAGE/RECYCLE

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
596-000-607.000	LICENSED HAULER PERMIT FEE	1,580	1,550	2,595	3,335	3,400
596-000-640.000	TRANSFER STATION TICKETS	4,748	8,000	5,874	7,479	7,500
596-000-641.000	GARBAGE USER FEES	206,209	130,000	197,419	253,726	254,000
596-000-644.000	LANDFILL CHARGE	647,087	645,000	448,395	576,282	577,000
596-000-662.000	PENALTIES	18,262	1,000	15,520	19,946	20,000
596-000-665.000	INTEREST EARNED	32	500	65	84	100
596-000-680.000	MISCELLANEOUS INCOME	3,210				
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		881,128	786,050	669,868	860,852	862,000
Dept 528 - GARBAGE/RECYCLE						
596-528-702.000	SALARIES	10,748	16,000	12,137	15,599	16,400
596-528-707.000	PART-TIME SALARIES	12	100			
596-528-708.000	UNEMPLOYMENT COMPENSATION	1	10	1	1	1
596-528-709.000	FICA	1,680	1,550	1,193	1,533	1,600
596-528-713.000	OVERTIME	5,712	5,000	3,769	4,845	5,000
596-528-714.000	LONGEVITY PAY	7				
596-528-716.000	RETIREMENT- DEFINED BENEFIT	2,504	3,000	990	1,272	3,000
596-528-717.000	MERS - DC	442	150	780	1,002	1,500
596-528-719.000	POST EMPLOYMENT HEALTH PLAN	252	500	241	310	500
596-528-721.000	CLOTHING ALLOWANCE		10	3	4	50
596-528-725.000	FRINGE BENEFITS	8,470	6,000	3,966	8,000	8,000
596-528-726.000	ACCURED LEAVE RESERVE		10	3	3	50
596-528-727.000	OFFICE SUPPLIES	24				
596-528-740.000	OPERATING SUPPLIES	6,418	9,000	144	185	200
596-528-801.000	PROFESSIONAL SERVICES	11,138	1,000	167,542	215,327	220,000
596-528-801.001	LANDFILL FEE	329,824	325,000	144,406	185,593	188,000
596-528-805.000	CONTRACTUAL SERVICES	355,472	365,000	266,141	342,048	346,000
596-528-900.000	PRINTING & PUBLISHING	4,775	4,200	3,189	4,098	4,200
596-528-910.000	INSURANCE & BONDS	1,537	2,500	3,777	8,000	8,000
596-528-920.000	UTILITIES - ELECTRICITY	2,740	2,500	2,409	3,000	3,300
596-528-930.000	REPAIRS & MAINTENANCE	4,985	300			
596-528-945.000	EQUIPMENT RENTAL	30,156	35,000	27,785	35,710	35,700
596-528-961.000	TRANSFER STATION TICKETS		8,000	7,000	8,996	9,300
NET OF REVENUES/APPROPRIATIONS - 528 - GARBAGE/RECYCL		(776,897)	(784,830)	(645,476)	(835,526)	(850,801)
ESTIMATED REVENUES - FUND 596						
APPROPRIATIONS - FUND 596		881,128	786,050	669,868	860,852	862,000
NET OF REVENUES/APPROPRIATIONS - FUND 596		776,897	784,830	645,476	835,526	850,801
		104,231	1,220	24,392	25,326	11,199
BEGINNING FUND BALANCE		321,617	425,848	425,848	425,848	451,174
ENDING FUND BALANCE		425,848	427,068	450,240	451,174	462,373

User: GRANT

Fund: 661 MOTOR POOL EQUIPMENT FUND

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
661-000-665.000	INTEREST EARNED	65	1,000	114	146	500
661-000-667.000	VEHICLE/EQUIPMENT RENTAL	782,519	905,000	679,609	873,441	830,000
661-000-673.000	SALE OF FIXED ASSETS		30,000			35,000
661-000-676.000	REIMBURSEMENTS	48		21,331	27,414	
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		782,632	936,000	701,054	901,001	865,500
Dept 523 - FLEET MAINTENANCE						
661-523-702.000	SALARIES	29,328	33,473	24,713	31,762	34,000
661-523-702.276	SALARIES - CEMETERY MAINT		1,000			1,020
661-523-702.301	SALARIES - POLICE MAINT.	4,863	4,723	3,779	4,857	
661-523-702.336	SALARIES - FIRE MAINT.		500			
661-523-702.401	SALARIES - DPW MAINT.		600			
661-523-702.441	SALARIES - ADMIN		12,765	9,666	12,423	13,200
661-523-702.523	SALARIES - EQUIP MAINT	10,312	85,000	46,647	60,600	73,000
661-523-702.567	SALARIES - CEMETERY MAINT.	67,372	700	387	497	800
661-523-702.757	SALARIES - AL QUAAAL MAINT	660	1,000	141	181	600
661-523-702.770	SALARIES - PLAYGROUND MAINT	9,855	11,218	7,720	9,922	11,400
661-523-708.000	UNEMPLOYMENT COMPENSATION	20	28	18	23	29
661-523-709.000	FICA	9,640	11,600	7,407	9,520	7,000
661-523-712.000	INSURANCE OPT-OUT	4,700	6,800	5,000	6,426	7,000
661-523-713.000	OVERTIME	479	100	37	47	
661-523-713.401	OVERTIME - DPW MAINT		500			
661-523-713.523	OVERTIME - EQUIP MAINT	556	1,500	790	1,015	1,600
661-523-714.000	LONGEVITY PAY	391	400			
661-523-716.000	RETIREMENT- DEFINED BENEFIT	11,522	9,908	7,050	9,061	9,500
661-523-717.000	MERS - DC	6,227	7,170	5,410	6,953	7,400
661-523-719.000	POST EMPLOYMENT HEALTH PLAN	1,976	2,550	1,553	1,995	2,300
661-523-721.000	CLOTHING ALLOWANCE	13	600	5	7	100
661-523-725.000	FRINGE BENEFITS	59,566	68,000	15,925	31,000	31,000
661-523-726.000	ACCURED LEAVE RESERVE	(2,623)	100	22	28	100
661-523-727.000	OFFICE SUPPLIES		200	84	108	300
661-523-729.000	FUEL	101,001	112,008	74,742	96,059	100,000
661-523-740.000	OPERATING SUPPLIES	180,871	165,000	125,020	160,677	40,000
661-523-801.000	PROFESSIONAL SERVICES	2,353	1,520	4,420	5,680	6,000
661-523-815.000	INDEPENDENT AUDIT/ACCT.	1,700	1,200	600	771	1,400
661-523-900.000	PRINTING & PUBLISHING	510	13,000	12,591	12,591	13,500
661-523-910.000	LIABILITY INSURANCE	6,147	41,075	42,584	54,730	185,000
661-523-930.000	REPAIR AND MAINTENANCE	67,813	1,060	668	858	1,000
661-523-945.000	VEHICLE/EQUIPMENT RENTAL EXP	7,127	140,000		144,000	144,000
661-523-968.000	DEPRECIATION EXPENSE	144,158	1,300			
661-523-976.015	MISCELLANEOUS EQUIPMENT	65	26,136	19,724	25,349	5,000
661-523-980.000	OFFICE EQUIPMENT		62,500	25,709	33,042	285,000
661-523-981.000	CAPITAL OUTLAY - VEHICLES					
NET OF REVENUES/APPROPRIATIONS - 523 - FLEET MAINTENF		(726,602)	(825,234)	(442,412)	(720,182)	(981,249)
Dept 550 - CAP. IMPV / DEPRECIATION						
661-550-995.000	INTEREST EXPENSE	7,988	5,802	3,756	4,827	5,900
NET OF REVENUES/APPROPRIATIONS - 550 - CAP. IMPV / DE		(7,988)	(5,802)	(3,756)	(4,827)	(5,900)
Dept 995 - NON DEPARTMENTAL						
661-995-999.101	TRANSFER OUT - GENERAL FUND		70,000		70,000	165,000
NET OF REVENUES/APPROPRIATIONS - 995 - NON DEPARTMENT			(70,000)		(70,000)	(165,000)
ESTIMATED REVENUES - FUND 661						
APPROPRIATIONS - FUND 661		782,632	936,000	701,054	901,001	865,500
		734,590	901,036	446,168	795,009	1,152,149

BUDGET REPORT FOR CITY OF ISHPEMING
Fund: 661 MOTOR POOL EQUIPMENT FUND
Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 661		48,042	34,964	254,886	105,992	(286,649)
BEGINNING FUND BALANCE		997,564	1,045,608	1,045,608	1,045,608	1,151,600
ENDING FUND BALANCE		1,045,606	1,080,572	1,300,494	1,151,600	864,951

User: GRANT

Fund: 732 POLICE & FIRE RETIREMENT

DB: Ishpeming

Calculations as of 10/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTIVITY THRU 10/31/23	2023 PROJECTED ACTIVITY	2024 REQUESTED BUDGET
Dept 000 - NON DEPARTMENTAL						
732-000-402.000	REAL PROPERTY TAXES	306,616	285,000	358,955	358,955	341,000
732-000-410.000	PERSONAL PROPERTY TAX		36,575			
732-000-434.000	SPECIFIC ORE TAX		3,900			
732-000-664.000	NET APPRECIATION	(989,694)	100,000	272,122	280,000	180,000
732-000-665.000	INTEREST EARNED	146,900	100,000	47,587	60,732	70,000
732-000-675.000	EMPLOYEES CONTRIBUTION	30,114	33,000	23,640	31,000	33,000
NET OF REVENUES/APPROPRIATIONS - 000 - NON DEPARTMENT		(506,064)	558,475	702,304	730,687	624,000
Dept 345 - POLICE/FIRE RETIREMENT						
732-345-801.000	PROFESSIONAL SERVICES	31,461	44,000	23,616	31,000	45,000
732-345-874.000	PENSION BENEFITS PAID	487,258	480,000	361,299	461,098	488,000
NET OF REVENUES/APPROPRIATIONS - 345 - POLICE/FIRE RE		(518,719)	(524,000)	(384,915)	(492,098)	(533,000)
ESTIMATED REVENUES - FUND 732		(506,064)	558,475	702,304	730,687	624,000
APPROPRIATIONS - FUND 732		518,719	524,000	384,915	492,098	533,000
NET OF REVENUES/APPROPRIATIONS - FUND 732		(1,024,783)	34,475	317,389	238,589	91,000
BEGINNING FUND BALANCE		5,294,953	4,270,170	4,270,170	4,270,170	4,508,759
ENDING FUND BALANCE		4,270,170	4,304,645	4,587,559	4,508,759	4,599,759
ESTIMATED REVENUES - ALL FUNDS		11,703,937	23,176,588	11,175,596	14,649,147	27,662,036
APPROPRIATIONS - ALL FUNDS		12,018,843	17,257,905	10,862,251	14,134,947	28,235,902
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(314,906)	5,918,683	313,345	514,200	(573,866)
BEGINNING FUND BALANCE - ALL FUNDS		31,540,224	31,201,030	31,201,030	31,201,030	31,715,230
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(24,296)				
ENDING FUND BALANCE - ALL FUNDS		31,201,022	37,119,713	31,514,375	31,715,230	31,141,364

New Capital Improvements Proposed for 2024

Fund	Improvement/purchase	Amount	Notes
Public Improvement	Handicap Ramp replacement	200,000.00	Replace ramp with an enclosed lift
Public Improvement	Parking lot and alley	100,000.00	Replace the parking lot and alley behind City Hall
Public Improvement	GIS System	46,000.00	2024 phase of cemetery GIS
Public Improvement	2 new columbarium's	60,000.00	A need driven by the growing demand for columbarium's over graves
Public Improvement	Backhoe	160,000.00	Smaller sized backhoe for the cemetery
Public Improvement	Roof for lodge	110,000.00	A carryover project originally earmarked in 2023
Public Improvement	ADA Compliant Bathroom	50,000.00	Ensuring everyone has access to our parks
Public Improvement	Breakroom remodel	12,000.00	The police breakroom is dated and non-functional
Public Improvement	Provide additional funding	300,000.00	Repair problem sections of local roadways
Water	Manhole Covers	50,000.00	Repair low manhole covers on Third St.
Water	New Meters	370,000.00	Radio meter installations, supplies and contracted services
Motor Pool	New Truck	40,000.00	Replacing aging DPW vehicle
Motor Pool	New Sidewalk Plow	245,000.00	The current plow often gets stuck and is too wide for downtown sidewalks
		<u>\$ 1,743,000.00</u>	

General Fund

2023 Taxable Value	Millage	Taxes Receivable	Less DDA Capture	Net Tax Revenue
\$ 139,915,246.00	13.0661	\$ 1,828,146.60	\$ (140,206.44)	\$ 1,687,940.16

Public Improvement

2023 Taxable Value	Millage	Taxes Receivable	Less DDA Capture	Net Tax Revenue
\$ 139,915,246.00	4.3552	\$ 609,358.88	\$ (46,732.43)	\$ 562,626.45

Fire

2023 Taxable Value	Millage	Taxes Receivable	Less DDA Capture	Net Tax Revenue
\$ 139,915,246.00	0.8746	\$ 122,369.87	\$ (9,320.20)	\$ 113,049.67

ACT 345

2023 Taxable Value	Millage	Taxes Receivable	Less DDA Capture	Net Tax Revenue
\$ 139,915,246.00	2.6404	\$ 369,432.22	\$ (28,477.00)	\$ 340,955.22

L-4029
ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2023 Tax Rate Request (This form must be completed and submitted on or before September 30, 2023)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes MARQUETTE COUNTY	2023 Taxable Value of ALL Properties in the Unit as of 5-22-2023 139,915,246
Local Government Unit Requesting Millage Levy CITY OF ISHPEMING	For LOCAL School Districts: 2023 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2023 tax roll.

[illegible]

Prepared by NICOLE MERLO	Telephone Number (906) 225-8410	Title of Preparer ASSESSOR	Date 08/29/2023
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 80.1211(3).

	Signature	Print Name	Date	Rate
☒ Clerk		Cary Smith	9/11/23	
☐ Secretary				
☒ Chairperson		Elizabeth K. Finn	09/11/2023	
☐ President				
Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24a must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.				
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal				
For Commercial Personal:				
For all Other				

Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

*** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Anderson, Tackman & Company, PLC

Certified Public Accountants

102 W. Washington Street ■ Suite 109

■ Marquette, MI 49855

Phone: (906) 225-1166

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ISHPEMING CITY

100 DIVISION STREET
ISHPEMING, MI 49849

Invoice: 1000030812

Date: 09/03/2023

Due Date: 10/03/2023

Final billing for services rendered in connection with an audit of
the Accounts and Records for the year ended - December 31,
2022

2,000.00

✱ Extra Audit Time - 30 Hours * \$120

3,600.00 ✱

Billed Time & Expenses

\$5,600.00

Invoice Total

\$5,600.00

Beginning Balance

\$18,300.00

Invoices

5,600.00

Receipts

0.00

Adjustments

0.00

Service Charges

0.00

Amount Due

\$23,900.00

09/03/2023

5,600.00

07/30/2023

18,300.00

07/02/2023

0.00

06/04/2023

0.00

04/30/2023+

0.00

Total

\$23,900.00

Please return this portion with payment.

Invoice: 1000030812

ID: 13050

ISHPEMING CITY

Date: 09/03/2023

Due Date: 10/03/2023

Amount Due: \$23,900.00

Amount Enclosed: \$ _____

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City of Ishpeming

Decision Brief – 2023 John Deere Backhoe

Problem Statement: How might the Cemetery improve efficiencies while also increasing capabilities through acquisition of a 4 wheel drive backhoe with ***straight down outriggers***



City of Ishpeming

Facts & Assumptions

Facts

- Current cemetery backhoe is due for a major service (approximately \$6,000)
- New 4wd machine would be able to move snow, staff would not have to borrow a loader from DPW every time they have a winter burial
- New machine will fit between gravesites without touching markers

Assumptions

- Current machine still has a lot of value left for resale. Machine are currently being sold for \$16,000- \$27,000.



City of Ishpeming

Constraints

- Current machine and all conventional backhoes have outriggers that come down and outwards to support the machine when digging. This style makes the width of the machine 13 feet wide which does not fit to well between the grave sites.
- There are only three SL machines left in John Deere system nationally. Starting in 2024 this model will only be special order raising the price.
- John Deere has end of year discounts that apply to this purchase if the order is signed by October 27 2023



City of Ishpeming Comparisons

2023 – John Deere 315 SL

- Outriggers are only 7 feet wide-
 - Grave sites are 8 feet wide
- 4 wheel drive- would be able to be used in the winter to clear snow in the cemetery

1992 John Deere 300D

- Outriggers are 13 feet wide-
 - Grave sites are 8 feet wide, operator has to be very cautious of outrigger placement, and machine has to be angled when digging
- 2 wheel drive- can not move snow in winter



City of Ishpeming

Source of Funding

Total price= \$153,977

2 payments of \$5000 each (November/December of 2023) \$10,000
from Cemetery funds

1 lump payment in January 2024 of \$143,977
from public improvement funds

- Current 1992 John Deere backhoe will be put up for sale on bids (Minimum bid \$20,000) and proceeds will be put back into the cemetery fund
- Sale of John Deere backhoe would cover the 2023 payments resulting in no cost to 2023 budget
- Total cost projection is listed in the 2023 draft budget



City of Ishpeming

2023 John Deere 315 SL backhoe





City of Ishpeming

Recommendation

Council Recommended Motion:

Authorize the purchase of John Deere 315 SL backhoe as presented including vendor, payment structure and pricing

Also

Council Recommended Motion:

Upon receipt of new backhoe, declare backhoe #340 as surplus and be sold on bids with minimum bid starting at \$20,000

Both Fabic (Caterpillar) and Miller-Bradford & Risberg (Case) were contacted to see if they had similar equipment, both said they do not. John Deere starting in 2024 will only be offering this machine as a special order item.